



2023-2024
**COUNTY OF
IMPERIAL**
**FINAL ADOPTED
BUDGET**

September 19, 2023

Budget Book





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2023-2024

Imperial County

Adopted Budget September 19, 2023
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DEPARTMENTAL BUDGET DETAIL REPORTS

2023-2024

DESCRIPTION

General Operating Fund is used to account for and report all financial resources not accounted for and reported in another fund. This fund has a greater number and variety of revenue sources than any other fund, and its resources finance a wider range of activities. Resources of the General Fund are expended and replenished on an annual basis.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
General Fund	\$ 88,822,814	\$ 93,629,432	\$ 92,372,050	\$ 93,582,673	1,210,623	1.3%
Total Revenue	<u>88,822,814</u>	<u>93,629,432</u>	<u>92,372,050</u>	<u>93,582,673</u>	<u>1,210,623</u>	<u>1.3%</u>
Expenses						
General Fund	<u>170,798</u>	<u>1,874,040</u>	<u>237,700</u>	<u>413,200</u>	<u>175,500</u>	<u>73.8%</u>
Total Expenses	<u>170,798</u>	<u>1,874,040</u>	<u>237,700</u>	<u>413,200</u>	<u>175,500</u>	<u>73.8%</u>
Net	\$ 88,652,016	\$ 91,755,392	\$ 92,134,350	\$ 93,169,473	(1,035,123)	1.1%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 46,027,669	\$ 46,084,728	\$ 44,521,492	\$ 45,240,692	719,200	1.6%
Licenses, Permits	317,604	459,565	200,000	200,000	-	-%
Fines, Forfeitures & Penalties	4,817,604	5,155,919	4,326,000	4,326,000	-	-%
Revenue from use of Money & Property	406,082	1,993,300	1,120,000	1,292,806	172,806	15.4%
Intergovernmental Revenues	26,741,158	27,772,036	26,765,291	26,765,291	-	-%
Federal Revenues	3,261,966	5,655,782	3,261,966	3,580,583	318,617	9.8%
Charges for Services	7,220,981	6,492,914	12,137,301	12,137,301	-	-%
Miscellaneous Revenues	29,749	15,188	40,000	40,000	-	-%
Total Revenue	88,822,813	93,629,432	92,372,050	93,582,673	1,210,623	1.3%
Expenses						
Services & Supplies	134,548	127,695	237,700	413,200	175,500	73.8%
Other Financing Sources	36,250	1,746,345	-	-	-	-%
Total Expenses	170,798	1,874,040	237,700	413,200	175,500	73.8%
Net	\$ 88,652,015	\$ 91,755,392	\$ 92,134,350	\$ 93,169,473	(1,035,123)	1.1%

DESCRIPTION

The Agricultural Commissioner/Sealer of Weights and Measures leads a technical and experienced team of 44 staff members conducting regulatory programs and providing services to protect the agricultural industry, consumers, businesses, and the environment of Imperial County. By enforcing the laws of the California Food and Ag Code, the California Code of Regulation, the California Business and Professions Code, and County Ordinances, this office protects the many aspects and complexities of ag production and consumer protection all the while providing effective and fair and balanced enforcement and education. Mandated duties and significant activities include pesticide use enforcement, pest detection and eradication, pest exclusion and quarantine, the certification of agricultural products for export, pest management, seed law enforcement, nursery inspections and crop statics.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Agricultural Commissioner	\$ 4,300,754	\$ 4,195,244	\$ 4,224,076	\$ 4,263,523	39,447	0.9%
Pesticide Training and Mitigation Program	635	1,717	1,000	1,000	-	-%
Border Inspection Station	850	2,529	1,500	1,500	-	-%
Agricultural Commissioner's Research Project	400	1,212	500	500	-	-%
Total Revenue	4,302,639	4,200,702	4,227,076	4,266,523	39,447	0.9%
Expenses						
Agricultural Commissioner	5,986,870	6,237,696	6,062,890	6,064,648	1,758	-%
Pesticide Training and Mitigation Program	11,757	11,674	12,150	12,150	-	-%
Border Inspection Station	3,828	3,828	3,828	3,828	-	-%
Agricultural Commissioner's Research Project	2,000	1,946	2,000	2,000	-	-%
Weights & Measures	-	-	4,000	4,000	-	-%
Total Expenses	6,004,455	6,255,144	6,084,868	6,086,626	1,758	-%
Net	\$ (1,701,816)	\$ (2,054,442)	\$ (1,857,792)	\$ (1,820,103)	(37,689)	(2.0)%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 236,470	\$ 231,874	\$ 240,000	\$ 252,106	12,106	5.0%
Fines, Forfeitures & Penalties	24,975	23,225	10,000	10,000	-	-%
Intergovernmental Revenues	2,860,012	2,834,878	2,821,500	2,848,841	27,341	1.0%
Charges for Services	1,179,297	1,105,267	1,152,576	1,152,576	-	-%
Total Revenue	4,300,754	4,195,244	4,224,076	4,263,523	39,447	0.9%
Expenses						
Salaries & Benefits	4,922,625	5,013,554	5,160,328	5,162,086	1,758	-%
Services & Supplies	870,111	1,092,929	1,029,313	1,029,313	-	-%
Other Charges	(43,500)	(125,353)	(132,000)	(132,000)	-	-%
Capital Assets	200,722	190,001	-	-	-	-%
Other Financing Sources	-	3,828	-	-	-	-%
Intra-Fund Transfers	36,912	62,738	5,249	5,249	-	-%
Total Expenses	5,986,870	6,237,697	6,062,890	6,064,648	1,758	-%
Net	\$ (1,686,116)	\$ (2,042,453)	\$ (1,838,814)	\$ (1,801,125)	(37,689)	(2.0)%

**Pesticide Training and Mitigation Program
- 1623001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 635	\$ 1,717	\$ 1,000	\$ 1,000	-	-%
Total Revenue	635	1,717	1,000	1,000	-	-%
Expenses						
Services & Supplies	11,757	11,674	12,150	12,150	-	-%
Total Expenses	11,757	11,674	12,150	12,150	-	-%
Net	\$ (11,122)	\$ (9,957)	\$ (11,150)	\$ (11,150)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 850	\$ 2,529	\$ 1,500	\$ 1,500	-	-%
Total Revenue	850	2,529	1,500	1,500	-	-%
Expenses						
Services & Supplies	3,828	3,828	-	-	-	-%
Intra-Fund Transfers	-	-	3,828	3,828	-	-%
Total Expenses	3,828	3,828	3,828	3,828	-	-%
Net	\$ (2,978)	\$ (1,299)	\$ (2,328)	\$ (2,328)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 400	\$ 1,212	\$ 500	\$ 500	-	-%
Total Revenue	400	1,212	500	500	-	-%
Expenses						
Services & Supplies	2,000	1,946	2,000	2,000	-	-%
Total Expenses	2,000	1,946	2,000	2,000	-	-%
Net	\$ (1,600)	\$ (734)	\$ (1,500)	\$ (1,500)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ -	\$ -	\$ 4,000	\$ 13,360	9,360	234.0%
Intra-Fund Transfers	-	-	-	(9,360)	(9,360)	-%
Total Expenses	-	-	4,000	4,000	-	-%
Net	\$ -	\$ -	\$ (4,000)	\$ (4,000)	-	-%

DESCRIPTION

The purpose of the Imperial County Air Pollution Control District is to maintain and improve the quality of air in the County. This will be done by enforcing air pollution regulations and by educating the general public about the dangers of air pollution and ways to combat it. Air Pollution Control Districts are mandated under California law and service in a joint effort with State and Federal governments.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Carl Moyer Memorial Air Quality Standards Attainment Program	\$ 357,572	\$ 753,699	\$ 479,000	\$ 479,000	-	-%
Air Pollution Control District	2,332,765	3,098,500	4,561,374	4,561,374	-	-%
Department of Motor Vehicles (DMV) Fee Program - Air Pollution Control	1,210,676	1,228,073	1,520,000	1,520,000	-	-%
CNG Facility - Operating	5,931	9,085	6,400	6,400	-	-%
APCD Particulate Matter (PM10) - Operational Development	34	108	50	50	-	-%
APCD Ozone Operational Development Fees	3,151	8,502	4,000	4,000	-	-%
APCD Rule 310	243,348	517,455	205,000	205,000	-	-%
AB617 California Air Resources Board (CARB) - Community Air Protection Program (CAPP)	1,960,047	101,197	1,870,000	1,870,000	-	-%
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)Program - Carl Moyer	205,881	1,407,313	1,628,708	1,628,708	-	-%
California Air Resources Board (CARB) and the Supplemental Environmental Program (SEP) Grant	1,317	4,015	211,000	211,000	-	-%
AB 617 Incentive Projects	2,071	245,543	50,000	50,000	-	-%
Targeted Air Shed Grant (TAG)	-	-	900,000	900,000	-	-%
Targeted Air Shed Grant (TAG) El Centro	-	-	900,000	900,000	-	-%
AB 617 Northend Implementation	-	-	-	600,000	600,000	-%
AB 617 Northend Incentives	-	-	-	400,000	400,000	-%
Prescribed Burn Program	-	-	-	10,000	10,000	-%
Total Revenue	6,322,793	7,373,490	12,335,532	13,345,532	1,010,000	8.2%

Air Pollution Control District

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Expenses						
Carl Moyer Memorial Air Quality Standards Attainment Program	372,913	1,018,824	478,000	478,000	-	-%
Air Pollution Control District	1,595,397	1,540,612	4,439,800	4,439,800	-	-%
Department of Motor Vehicles (DMV) Fee Program - Air Pollution Control	980,591	1,030,974	2,050,000	2,050,000	-	-%
APCD Particulate Matter (PM10) - Operational Development	-	-	4,651	4,651	-	-%
APCD Ozone Operational Development Fees	-	389,641	232,268	232,268	-	-%
APCD Rule 310	255,000	152,200	879,446	879,446	-	-%
AB617 California Air Resources Board (CARB) - Community Air Protection Program (CAPP)	12,503,777	1,312,377	1,850,000	1,850,000	-	-%
Funding Agricultural Replacement Measures for Emission Reductions (FARMER)Program - Carl Moyer	394,768	890,143	1,627,708	1,627,708	-	-%
California Air Resources Board (CARB) and the Supplemental Environmental Program (SEP) Grant	-	9,811	176,986	176,986	-	-%
AB 617 Incentive Projects	(10,828,602)	681,833	5,740,714	5,740,714	-	-%
Targeted Air Shed Grant (TAG)	-	-	900,000	900,000	-	-%
Targeted Air Shed Grant (TAG) El Centro	-	-	900,000	900,000	-	-%
AB 617 Northend Implementation	-	-	-	600,000	600,000	-%
AB 617 Northend Incentives	-	-	-	400,000	400,000	-%
Prescribed Burn Program	-	-	-	10,000	10,000	-%
Total Expenses	5,273,844	7,026,415	19,279,573	20,289,573	1,010,000	5.2%
Net	\$ 1,048,949	\$ 347,075	\$ (6,944,041)	\$ (6,944,041)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,353	\$ 8,740	\$ 1,000	\$ 1,000	-	-%
Intergovernmental Revenues	354,219	744,959	478,000	478,000	-	-%
Total Revenue	357,572	753,699	479,000	479,000	-	-%
Expenses						
Services & Supplies	372,913	1,018,824	478,000	478,000	-	-%
Total Expenses	372,913	1,018,824	478,000	478,000	-	-%
Net	\$ (15,341)	\$ (265,125)	\$ 1,000	\$ 1,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 1,678,482	\$ 1,748,534	\$ 1,657,688	\$ 1,657,688	-	-%
Fines, Forfeitures & Penalties	40,900	182,455	40,000	40,000	-	-%
Revenue from use of Money & Property	24,913	120,979	25,000	25,000	-	-%
Intergovernmental Revenues	316,553	694,476	1,693,015	1,693,015	-	-%
Federal Revenues	193,200	331,958	1,120,000	1,120,000	-	-%
Charges for Services	78,549	19,905	25,671	25,671	-	-%
Miscellaneous Revenues	168	193	-	-	-	-%
Total Revenue	2,332,765	3,098,500	4,561,374	4,561,374	-	-%
Expenses						
Salaries & Benefits	2,463,611	2,563,512	2,844,677	2,844,677	-	-%
Services & Supplies	947,953	726,951	3,361,147	3,361,147	-	-%
Other Charges	(19,000)	-	-	-	-	-%
Capital Assets	37,833	-	-	-	-	-%
Other Financing Sources	(1,835,000)	(1,750,000)	(1,700,000)	(1,700,000)	-	-%
Intra-Fund Transfers	-	149	(66,024)	(66,024)	-	-%
Total Expenses	1,595,397	1,540,612	4,439,800	4,439,800	-	-%
Net	\$ 737,368	\$ 1,557,888	\$ 121,574	\$ 121,574	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 20,593	\$ 58,523	\$ 20,000	\$ 20,000	-	-%
Intergovernmental Revenues	1,190,084	1,169,549	1,500,000	1,500,000	-	-%
Total Revenue	1,210,677	1,228,072	1,520,000	1,520,000	-	-%
Expenses						
Services & Supplies	65,000	180,974	1,200,000	1,200,000	-	-%
Capital Assets	65,591	-	-	-	-	-%
Other Financing Sources	850,000	850,000	850,000	850,000	-	-%
Total Expenses	980,591	1,030,974	2,050,000	2,050,000	-	-%
Net	\$ 230,086	\$ 197,098	\$ (530,000)	\$ (530,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 981	\$ 3,235	\$ 1,000	\$ 1,000	-	-%
Charges for Services	4,950	5,850	5,400	5,400	-	-%
Total Revenue	5,931	9,085	6,400	6,400	-	-%
Expenses						
Net	\$ 5,931	\$ 9,085	\$ 6,400	\$ 6,400	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 34	\$ 108	\$ 50	\$ 50	-	-%
Total Revenue	34	108	50	50	-	-%
Expenses						
Services & Supplies	-	-	4,651	4,651	-	-%
Total Expenses	-	-	4,651	4,651	-	-%
Net	\$ 34	\$ 108	\$ (4,601)	\$ (4,601)	-	-%

**APCD Ozone Operational Development
Fees - 1770001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,151	\$ 8,502	\$ 4,000	\$ 4,000	-	-%
Total Revenue	3,151	8,502	4,000	4,000	-	-%
Expenses						
Services & Supplies	-	389,641	232,268	232,268	-	-%
Total Expenses	-	389,641	232,268	232,268	-	-%
Net	\$ 3,151	\$ (381,139)	\$ (228,268)	\$ (228,268)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 6,079	\$ 21,356	\$ 5,000	\$ 5,000	-	-%
Charges for Services	237,269	496,099	200,000	200,000	-	-%
Total Revenue	243,348	517,455	205,000	205,000	-	-%
Expenses						
Services & Supplies	255,000	152,200	879,446	879,446	-	-%
Total Expenses	255,000	152,200	879,446	879,446	-	-%
Net	\$ (11,652)	\$ 365,255	\$ (674,446)	\$ (674,446)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 114,822	\$ 101,122	\$ 20,000	\$ 20,000	-	-%
Intergovernmental Revenues	1,845,000	-	1,850,000	1,850,000	-	-%
Miscellaneous Revenues	225	75	-	-	-	-%
Total Revenue	1,960,047	101,197	1,870,000	1,870,000	-	-%
Expenses						
Services & Supplies	263,483	412,377	1,000,000	1,000,000	-	-%
Other Financing Sources	12,240,294	900,000	850,000	850,000	-	-%
Total Expenses	12,503,777	1,312,377	1,850,000	1,850,000	-	-%
Net	\$(10,543,730)	\$(1,211,180)	20,000	20,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 407	\$ 13,263	\$ 1,000	\$ 1,000	-	-%
Intergovernmental Revenues	205,474	1,394,050	1,627,708	1,627,708	-	-%
Total Revenue	205,881	1,407,313	1,628,708	1,628,708	-	-%
Expenses						
Services & Supplies	394,768	890,143	1,627,708	1,627,708	-	-%
Total Expenses	394,768	890,143	1,627,708	1,627,708	-	-%
Net	\$ (188,887)	\$ 517,170	\$ 1,000	\$ 1,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,317	\$ 4,015	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	-	211,000	211,000	-	-%
Total Revenue	1,317	4,015	211,000	211,000	-	-%
Expenses						
Services & Supplies	-	9,811	176,986	176,986	-	-%
Total Expenses	-	9,811	176,986	176,986	-	-%
Net	\$ 1,317	\$ (5,796)	\$ 34,014	\$ 34,014	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 2,071	\$ 245,543	\$ 50,000	\$ 50,000	-	-%
Total Revenue	2,071	245,543	50,000	50,000	-	-%
Expenses						
Services & Supplies	412,700	681,833	5,740,714	5,740,714	-	-%
Other Financing Sources	(11,241,302)	-	-	-	-	-%
Total Expenses	(10,828,602)	681,833	5,740,714	5,740,714	-	-%
Net	\$ 10,830,673	\$ (436,290)	\$ (5,690,714)	\$ (5,690,714)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ -	\$ 900,000	\$ 900,000	-	-%
Total Revenue	-	-	900,000	900,000	-	-%
Expenses						
Services & Supplies	-	-	900,000	900,000	-	-%
Total Expenses	\$ -	\$ -	\$ 900,000	\$ 900,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ -	\$ 900,000	\$ 900,000	-	-%
Total Revenue	-	-	900,000	900,000	-	-%
Expenses						
Services & Supplies	-	-	900,000	900,000	-	-%
Total Expenses	\$ -	\$ -	\$ 900,000	\$ 900,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 600,000	600,000	-%
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>600,000</u>	<u>600,000</u>	<u>-%</u>
Expenses						
Services & Supplies	-	-	-	600,000	600,000	-%
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 600,000</u>	<u>600,000</u>	<u>-%</u>

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 400,000	400,000	-%
Total Revenue	-	-	-	400,000	400,000	-%
Expenses						
Services & Supplies	-	-	-	400,000	400,000	-%
Total Expenses	\$ -	\$ -	\$ -	\$ 400,000	400,000	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 10,000	10,000	-%
Total Revenue	-	-	-	10,000	10,000	-%
Expenses						
Services & Supplies	-	-	-	10,000	10,000	-%
Total Expenses	\$ -	\$ -	\$ -	\$ 10,000	10,000	-%

DESCRIPTION

The County Assessor's office is responsible for ensuring that all privately held assessable real property and certain personal property, as prescribed by the California Revenue and Taxation Code is properly and accurately valued to create an annual Assessment Roll. The Assessment Roll established by the Assessor's staff is used by the County Auditor-Controller to calculate an annual property tax for every assessable property. The extension of the Assessment Roll results in the creation of tax statements that are delivered and collected by the County Treasurer-Tax Collector. The collected property tax revenue is distributed to the various taxing jurisdictions that provide education, public safety and other essential services to the citizens of the Imperial County.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Assessor	\$ 137,615	\$ 153,059	\$ 125,100	\$ 125,100	-	-%
Assessor Geographic Information System Mapping	15,230	26,072	29,731	29,731	-	-%
Geographic Information System	237	749	600	600	-	-%
Total Revenue	153,082	179,880	155,431	155,431	-	-%
Expenses						
Assessor	2,150,029	2,272,754	2,539,548	2,568,305	28,757	1.1%
Assessor Geographic Information System Mapping	22,373	40,654	31,967	31,967	-	-%
Total Expenses	2,172,402	2,313,408	2,571,515	2,600,272	28,757	1.1%
Net	\$ (2,019,320)	\$ (2,133,528)	\$ (2,416,084)	\$ (2,444,841)	28,757	1.2%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 26,702	\$ -	\$ -	\$ -	-	-%
Charges for Services	110,914	153,059	125,100	125,100	-	-%
Total Revenue	137,616	153,059	125,100	125,100	-	-%
Expenses						
Salaries & Benefits	1,966,856	2,120,585	2,385,580	2,402,940	17,360	0.7%
Services & Supplies	203,368	225,913	222,968	243,280	20,312	9.1%
Other Charges	(21,000)	(75,000)	(72,000)	(80,915)	(8,915)	12.4%
Intra-Fund Transfers	805	1,255	3,000	3,000	-	-%
Total Expenses	2,150,029	2,272,753	2,539,548	2,568,305	28,757	1.1%
Net	\$ (2,012,413)	\$ (2,119,694)	\$ (2,414,448)	\$ (2,443,205)	28,757	1.2%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 15,230	\$ 26,072	\$ 29,731	\$ 29,731	-	-%
Total Revenue	<u>15,230</u>	<u>26,072</u>	<u>29,731</u>	<u>29,731</u>	<u>-</u>	<u>-%</u>
Expenses						
Services & Supplies	<u>22,373</u>	<u>40,654</u>	<u>31,967</u>	<u>31,967</u>	<u>-</u>	<u>-%</u>
Total Expenses	<u>22,373</u>	<u>40,654</u>	<u>31,967</u>	<u>31,967</u>	<u>-</u>	<u>-%</u>
Net	\$ (7,143)	\$ (14,582)	\$ (2,236)	\$ (2,236)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 237	\$ 749	\$ 600	\$ 600	-	-%
Total Revenue	237	749	600	600	-	-%
Expenses						
Net	\$ 237	\$ 749	\$ 600	\$ 600	-	-%

DESCRIPTION

The Auditor-Controller is the Chief Accounting Officer of the County. Upon order of the Board of Supervisors, the Auditor-Controller exercises general supervision over the accounting forms and methods of keeping the accounts of all departments and agencies under the control of the Board of Supervisors and of all districts, whose funds are kept in the County Treasury. The Auditor-Controller's Office is organized under five main functional areas: The audit, payroll, property tax, general accounting, and administrative function. The Auditor-Controller is an elected official and acts on the public's behalf to monitor the financial operations of the county.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Auditor-Controller	\$ 678,828	\$ 714,857	\$ 496,500	\$ 496,500	-	-%
Social Services - Auditor's Department	98,357	98,878	115,332	115,332	-	-%
Total Revenue	777,185	813,735	611,832	611,832	-	-%
Expenses						
Auditor-Controller	2,378,272	2,533,770	2,700,297	2,914,249	213,952	7.9%
Social Services - Auditor's Department	98,357	98,878	115,332	115,332	-	-%
Total Expenses	2,476,629	2,632,648	2,815,629	3,029,581	213,952	7.6%
Net	\$ (1,699,444)	\$ (1,818,913)	\$ (2,203,797)	\$ (2,417,749)	213,952	9.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 8,901	\$ -	\$ -	\$ -	-	-%
Intergovernmental Revenues	132,019	169,825	65,500	65,500	-	-%
Charges for Services	537,908	545,032	431,000	431,000	-	-%
Total Revenue	678,828	714,857	496,500	496,500	-	-%
Expenses						
Salaries & Benefits	1,677,950	1,827,416	1,888,328	1,946,540	58,212	3.1%
Services & Supplies	733,066	778,602	880,969	973,369	92,400	10.5%
Other Charges	(16,000)	(54,000)	(54,000)	(54,000)	-	-%
Capital Assets	-	-	-	63,340	63,340	-%
Intra-Fund Transfers	(16,744)	(18,248)	(15,000)	(15,000)	-	-%
Total Expenses	2,378,272	2,533,770	2,700,297	2,914,249	213,952	7.9%
Net	\$ (1,699,444)	\$ (1,818,913)	\$ (2,203,797)	\$ (2,417,749)	213,952	9.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 98,357	\$ 98,878	\$ 115,332	\$ 115,332	-	-%
Total Revenue	98,357	98,878	115,332	115,332	-	-%
Expenses						
Salaries & Benefits	90,552	91,528	109,131	109,131	-	-%
Services & Supplies	8,006	11,345	10,401	10,401	-	-%
Other Charges	(2,000)	(6,000)	(6,000)	(6,000)	-	-%
Intra-Fund Transfers	1,799	2,005	1,800	1,800	-	-%
Total Expenses	\$ 98,357	\$ 98,878	\$ 115,332	\$ 115,332	-	-%

DESCRIPTION

Imperial County Behavioral Health Services (ICBHS) is the county designated agency to manage the Mental Health Plan (MHP) for Imperial County. ICBHS has created a provider network that includes staff, contract providers, and fee-for-service providers of Specialty Mental Health Services (SMHS) and Substance Use Disorder (SUD) services to provide adequate levels of care to Imperial County beneficiaries.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Behavioral Health Services	\$ 45,072,736	\$ 46,221,431	\$ 63,108,253	\$ 63,881,978	773,725	1.2%
Substance Abuse Disorder Treatment Program	7,818,128	10,997,000	16,068,048	16,175,156	107,108	0.7%
Mental Health Services Act (MHSA) - Proposition 63	20,368,987	27,330,711	26,548,322	26,688,916	140,594	0.5%
Mental Health Services Act (MHSA) - Prevention and Early Intervention (PEI)	2,167,052	11,317,110	5,048,462	5,082,193	33,731	0.7%
Mental Health Services Act (MHSA) - Innovation Program	770,537	3,794,088	2,400,593	2,446,074	45,481	1.9%
Mental Health Services Act (MHSA) - Workforce Education and Training (WET)	84,955	347,781	450,181	450,181	-	-%
Mental Health Services Act (MHSA) - Capital Facilities and Technological Needs (CFTN)	75,225	361,841	401,758	401,758	-	-%
Total Revenue	76,357,620	100,369,962	114,025,617	115,126,256	1,100,639	1.0%
Expenses						
Behavioral Health Services	45,072,736	48,322,959	63,108,253	63,881,978	773,725	1.2%
Substance Abuse Disorder Treatment Program	7,818,128	11,094,187	16,068,048	16,175,156	107,108	0.7%
Mental Health Services Act (MHSA) - Proposition 63	20,368,110	20,112,115	26,548,322	26,688,916	140,594	0.5%
Mental Health Services Act (MHSA) - Prevention and Early Intervention (PEI)	2,167,052	3,301,386	5,048,462	5,082,193	33,731	0.7%
Mental Health Services Act (MHSA) - Innovation Program	770,537	1,746,068	2,400,593	2,446,074	45,481	1.9%
Mental Health Services Act (MHSA) - Workforce Education and Training (WET)	84,955	11,000	450,181	450,181	-	-%

Behavioral Health

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Mental Health Services Act (MHSA) - Capital Facilities and Technological Needs (CFTN)	75,225	39,555	401,758	401,758	-	-%
Total Expenses	76,356,743	84,627,270	114,025,617	115,126,256	1,100,639	1.0%
Net	\$ 877	\$ 15,742,692	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 8,949	\$ 842	\$ 40,000	\$ 40,000	-	-%
Intergovernmental Revenues	9,443,670	22,006,040	18,306,045	18,457,548	151,503	0.8%
Federal Revenues	31,986,481	17,587,440	37,024,537	37,646,759	622,222	1.7%
Charges for Services	3,635,862	5,149,696	5,927,671	5,927,671	-	-%
Miscellaneous Revenues	(2,226)	3,832,729	1,810,000	1,810,000	-	-%
Total Revenue	45,072,736	48,576,747	63,108,253	63,881,978	773,725	1.2%
Expenses						
Salaries & Benefits	28,598,569	29,326,085	36,749,980	37,318,072	568,092	1.5%
Services & Supplies	17,702,498	19,440,519	27,942,898	28,003,531	60,633	0.2%
Other Charges	(277,132)	396,058	1,873,917	1,873,917	-	-%
Capital Assets	132,158	688,332	-	727,142	727,142	-%
Other Financing Sources	169,383	(359,827)	(1,860,542)	(2,442,684)	(582,142)	31.3%
Intra-Fund Transfers	(1,252,740)	(1,168,207)	(1,598,000)	(1,598,000)	-	-%
Total Expenses	45,072,736	48,322,960	63,108,253	63,881,978	773,725	1.2%
Net	\$ -	\$ 253,787	\$ -	\$ -	-	-%

**Substance Abuse Disorder Treatment
Program - 1570001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 11,965	\$ (842)	\$ 6,000	\$ 6,000	-	-%
Intergovernmental Revenues	2,764,129	4,946,960	4,719,918	4,719,918	-	-%
Federal Revenues	4,897,688	5,924,040	10,624,314	10,731,422	107,108	1.0%
Charges for Services	104,968	117,442	717,816	717,816	-	-%
Miscellaneous Revenues	39,378	9,400	-	-	-	-%
Total Revenue	7,818,128	10,997,000	16,068,048	16,175,156	107,108	0.7%
Expenses						
Salaries & Benefits	5,985,475	6,388,702	8,139,016	8,246,124	107,108	1.3%
Services & Supplies	3,911,673	6,157,510	10,071,155	10,071,155	-	-%
Other Charges	(76,525)	-	-	-	-	-%
Other Financing Sources	(325,813)	-	-	-	-	-%
Intra-Fund Transfers	(1,676,683)	(1,452,024)	(2,142,123)	(2,142,123)	-	-%
Total Expenses	7,818,127	11,094,188	16,068,048	16,175,156	107,108	0.7%
Net	\$ 1	\$ (97,188)	\$ -	\$ -	-	-%

**Mental Health Services Act (MHSA) -
Proposition 63 - 1748001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 68,773	\$ 188,338	\$ 150,000	\$ 150,000	-	-%
Intergovernmental Revenues	11,398,805	22,385,802	17,612,529	17,682,826	70,297	0.4%
Federal Revenues	8,788,340	4,656,211	8,614,793	8,685,090	70,297	0.8%
Charges for Services	113,946	99,742	170,000	170,000	-	-%
Miscellaneous Revenues	(877)	618	1,000	1,000	-	-%
Total Revenue	20,368,987	27,330,711	26,548,322	26,688,916	140,594	0.5%
Expenses						
Salaries & Benefits	8,008,928	8,103,980	10,634,081	10,774,675	140,594	1.3%
Services & Supplies	10,083,559	9,945,008	13,599,241	13,599,241	-	-%
Other Charges	(88,711)	17,613	35,000	35,000	-	-%
Capital Assets	54,411	54,411	-	-	-	-%
Intra-Fund Transfers	2,309,923	1,991,103	2,280,000	2,280,000	-	-%
Total Expenses	20,368,110	20,112,115	26,548,322	26,688,916	140,594	0.5%
Net	\$ 877	\$ 7,218,596	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 54,512	\$ 174,282	\$ 140,000	\$ 140,000	-	-%
Intergovernmental Revenues	1,663,810	10,916,365	4,455,316	4,489,047	33,731	0.8%
Federal Revenues	447,715	175,394	452,146	452,146	-	-%
Charges for Services	994	50,778	1,000	1,000	-	-%
Miscellaneous Revenues	20	291	-	-	-	-%
Total Revenue	2,167,051	11,317,110	5,048,462	5,082,193	33,731	0.7%
Expenses						
Salaries & Benefits	874,461	1,058,523	1,458,853	1,492,584	33,731	2.3%
Services & Supplies	1,010,092	1,513,019	3,039,609	3,039,609	-	-%
Other Charges	(12,011)	-	-	-	-	-%
Capital Assets	-	87,801	-	-	-	-%
Intra-Fund Transfers	294,509	642,044	550,000	550,000	-	-%
Total Expenses	2,167,051	3,301,387	5,048,462	5,082,193	33,731	0.7%
Net	\$ -	\$ 8,015,723	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 12,029	\$ 57,328	\$ 55,000	\$ 55,000	-	-%
Intergovernmental Revenues	758,502	3,736,754	2,326,171	2,371,652	45,481	2.0%
Federal Revenues	-	-	19,422	19,422	-	-%
Miscellaneous Revenues	6	5	-	-	-	-%
Total Revenue	770,537	3,794,087	2,400,593	2,446,074	45,481	1.9%
Expenses						
Salaries & Benefits	313,634	624,969	967,002	980,483	13,481	1.4%
Services & Supplies	175,235	1,125,611	1,233,591	1,233,591	-	-%
Other Charges	(4,025)	-	-	-	-	-%
Capital Assets	-	55,025	-	32,000	32,000	-%
Intra-Fund Transfers	285,692	(59,537)	200,000	200,000	-	-%
Total Expenses	770,536	1,746,068	2,400,593	2,446,074	45,481	1.9%
Net	\$ 1	\$ 2,048,019	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,264	\$ 6,840	\$ 3,000	\$ 3,000	-	-%
Intergovernmental Revenues	83,691	340,942	447,181	447,181	-	-%
Total Revenue	84,955	347,782	450,181	450,181	-	-%
Expenses						
Services & Supplies	84,955	11,000	450,181	450,181	-	-%
Total Expenses	84,955	11,000	450,181	450,181	-	-%
Net	\$ -	\$ 336,782	\$ -	\$ -	-	-%

**MHSA Capital Facilities and Technological
Needs - 1839001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,366	\$ 6,787	\$ 3,000	\$ 3,000	-	-%
Intergovernmental Revenues	73,859	355,054	398,758	398,758	-	-%
Total Revenue	75,225	361,841	401,758	401,758	-	-%
Expenses						
Services & Supplies	75,225	39,555	401,758	401,758	-	-%
Total Expenses	75,225	39,555	401,758	401,758	-	-%
Net	\$ -	\$ 322,286	\$ -	\$ -	-	-%

DESCRIPTION

The Board of Supervisors is a 5-member governing body of Imperial County and is responsible for both the legislative and executive functions of County government. Each Board member is elected to serve a 4-year term and represents a specific section of the County known as their supervisory district. Through adoption of ordinances, resolutions and minute orders, the Board establishes County policy. The Board gives administrative direction to the County Departments directly and through the County Executive Officer.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Board of Supervisors	\$ -	\$ 17	\$ 1,500	\$ 1,500	-	-%
Imperial County Assessment Appeals Board	3,255	2,760	5,000	5,000	-	-%
Total Revenue	3,255	2,777	6,500	6,500	-	-%
Expenses						
Board of Supervisors	798,130	820,150	820,598	820,598	-	-%
Board of Supervisors - District 1	7,698	15,590	10,325	10,325	-	-%
Board of Supervisors - District 2	6,758	9,196	10,325	10,325	-	-%
Board of Supervisors - District 3	5,554	9,701	10,325	10,325	-	-%
Board of Supervisors - District 4	7,456	16,984	10,325	10,325	-	-%
Board of Supervisors - District 5	5,383	13,038	10,325	10,325	-	-%
Imperial County Assessment Appeals Board	5,254	4,276	6,277	6,277	-	-%
Total Expenses	836,233	888,935	878,500	878,500	-	-%
Net	\$ (832,978)	\$ (886,158)	\$ (872,000)	\$ (872,000)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ 17	\$ 1,500	\$ 1,500	-	-%
Total Revenue	-	17	1,500	1,500	-	-%
Expenses						
Salaries & Benefits	462,848	470,376	465,989	465,989	-	-%
Services & Supplies	334,992	345,812	352,109	352,109	-	-%
Other Charges	-	2,586	-	-	-	-%
Intra-Fund Transfers	289	1,376	2,500	2,500	-	-%
Total Expenses	798,129	820,150	820,598	820,598	-	-%
Net	\$ (798,129)	\$ (820,133)	\$ (819,098)	\$ (819,098)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 7,698	\$ 15,590	\$ 10,325	\$ 10,325	-	-%
Total Expenses	7,698	15,590	10,325	10,325	-	-%
Net	\$ (7,698)	\$ (15,590)	\$ (10,325)	\$ (10,325)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 6,758	\$ 9,196	\$ 10,325	\$ 10,325	-	-%
Total Expenses	6,758	9,196	10,325	10,325	-	-%
Net	\$ (6,758)	\$ (9,196)	\$ (10,325)	\$ (10,325)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 5,554	\$ 9,701	\$ 10,325	\$ 10,325	-	-%
Total Expenses	5,554	9,701	10,325	10,325	-	-%
Net	\$ (5,554)	\$ (9,701)	\$ (10,325)	\$ (10,325)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 7,456	\$ 16,984	\$ 10,325	\$ 10,325	-	-%
Total Expenses	7,456	16,984	10,325	10,325	-	-%
Net	\$ (7,456)	\$ (16,984)	\$ (10,325)	\$ (10,325)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 5,383	\$ 13,038	\$ 10,325	\$ 10,325	-	-%
Total Expenses	5,383	13,038	10,325	10,325	-	-%
Net	\$ (5,383)	\$ (13,038)	\$ (10,325)	\$ (10,325)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 33,976	\$ 33,976	\$ 34,477	\$ 34,477	-	-%
Total Revenue	33,976	33,976	34,477	34,477	-	-%
Expenses						
Salaries & Benefits	335,649	350,923	430,354	474,914	44,560	10.4%
Services & Supplies	74,947	79,848	91,658	91,658	-	-%
Other Charges	(4,000)	(9,000)	(9,000)	(9,000)	-	-%
Intra-Fund Transfers	(11,898)	(11,092)	(21,385)	(21,385)	-	-%
Total Expenses	394,698	410,679	491,627	536,187	44,560	9.1%
Net	\$ (360,722)	\$ (376,703)	\$ (457,150)	\$ (501,710)	44,560	9.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 3,255	\$ 2,760	\$ 5,000	\$ 5,000	-	-%
Total Revenue	3,255	2,760	5,000	5,000	-	-%
Expenses						
Services & Supplies	1,278	300	1,800	1,800	-	-%
Intra-Fund Transfers	3,976	3,976	4,477	4,477	-	-%
Total Expenses	5,254	4,276	6,277	6,277	-	-%
Net	\$ (1,999)	\$ (1,516)	\$ (1,277)	\$ (1,277)	-	-%

DESCRIPTION

The County Executive Office (CEO) is responsible for planning, organizing, controlling, and directing the overall operations of the county in order to ensure effective accomplishment of the Imperial County Board of Supervisors' directions and policies. The CEO provides the Board with objective analysis of issues on its agenda and oversees the preparation, adoption and administration of the County's Budget. In addition, the CEO is responsible for the oversight of the county and oversees the divisions of Airport Imperial, Registrar of Voters-Elections, Veterans Service Office and under the General Services Administration oversees Budget Fiscal, Fleet Services, Information & Technical Services and Procurement Services.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
County Executive Office	\$ 79,228	\$ 121,033	\$ 92,000	\$ 92,000	-	-%
Tobacco Settlement Bond Funds	555,602	373,983	400,000	400,000	-	-%
Procurement Services	131,632	68,003	63,689	63,689	-	-%
Courts-Non-Rule 810	256,694	408,504	600,000	600,000	-	-%
Veterans Service Office	225,195	256,070	206,500	206,500	-	-%
Imperial County Security Services	2,330,259	1,489,151	2,182,107	2,182,107	-	-%
County Executive Office/General Services Administration - Budget Fiscal	96,571	117,105	152,010	152,010	-	-%
Imperial County Fish and Game	8,444	2,436	1,100	1,100	-	-%
Criminal Justice Facility	369,511	394,428	345,000	345,000	-	-%
Geothermal Administration	24,171	14,545	139,587	139,587	-	-%
Fire Development Impact Fees (Mitigation Fees)	33,394	32,916	31,000	31,000	-	-%
Fiber Optic Network - Operating	195	615	400	400	-	-%
CMAQ Program - Safe, Accountable, Flexible, Efficient, Transportation Equity Act (SAFETEA-LU)	578	1,829	1,300	1,300	-	-%
Sheriff's Development Impact Fees - Incorporated	15,170	12,395	11,300	11,300	-	-%
General Government Development Impact Fees - Unincorporated	10,196	8,100	9,300	9,300	-	-%
Library Services Development Impact Fees	10,048	4,813	8,200	8,200	-	-%
Parks and Recreation Development Impact Fees	11,956	6,649	9,000	9,000	-	-%
Public Works Development Impact Fees	48,682	44,777	44,000	44,000	-	-%

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Sheriff's Development Impact Fees - Unincorporated	8,361	8,144	7,900	7,900	-	-%
General Government Development Impact Fees - Countywide	38,893	33,559	35,000	35,000	-	-%
Sunbeam Lake RV Park	928,803	1,175,235	1,032,500	1,032,500	-	-%
Host/Community Benefit Fee Program	1,124,446	2,258,311	1,846,572	1,846,572	-	-%
Community Benefit - District 1	383	1,960	250	250	-	-%
Community Benefit - District 2	462	1,876	250	250	-	-%
Community Benefit - District 3	399	1,633	250	250	-	-%
Community Benefit - District 4	260	10,205	150	150	-	-%
Community Benefit - District 5	148	293	200	200	-	-%
American Rescue Plan Act (ARPA)	17,674,270	473,651	-	-	-	-%
CEO/GIS Regional Aerial Imagery Project	462,240	10,362	-	-	-	-%
18 - CDBG - Niland Colonia Fire	-	-	119,403	119,403	-	-%
Geothermal & Lithium DEV-SB125	-	5,101,137	20,000	20,000	-	-%
CDBG Covid Colonias 20-CDBG-CV2-3-COL-0001	-	-	4,574,007	4,574,007	-	-%
Dac 2 Drought Relief	-	-	922,558	922,558	-	-%
New River Per	-	-	167,000	167,000	-	-%
AB 900 Jail Construction	-	-	2,280,798	2,280,798	-	-%
Broadband Network Design	-	-	500,000	500,000	-	-%
County Pension Obligation Bond 1997	3,246,323	3,025,439	2,831,421	2,831,421	-	-%
Airport Imperial	836,488	1,039,527	769,500	710,500	(59,000)	(7.7)%
Airport Holtville	5,400	1,800	2,700	2,700	-	-%
Fleet Services Operating Fund	2,882,100	3,689,569	4,140,404	4,140,404	-	-%
Centralized Mail	382,505	353,967	374,846	374,846	-	-%
Information and Technical Services (ITS)	3,559,654	4,227,836	3,183,166	3,184,323	1,157	-%
Debt Service Capital Improvement Trust - Certificates of Participation	720,705	715,365	718,665	718,665	-	-%
Off-Highway Vehicle License Fees (OHVLF)	486,898	459,391	485,000	485,000	-	-%
Total Revenue	36,566,264	25,946,612	28,309,033	28,251,190	(57,843)	(0.2)%

Expenses

County Executive Office

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
County Executive Office	1,657,665	1,542,189	2,246,496	2,246,496	-	-%
Tobacco Settlement Bond Funds	(600)	-	-	-	-	-%
Procurement Services	573,602	476,565	432,663	476,633	43,970	10.2%
Courts-Non-Rule 810	1,839,648	2,760,268	2,630,000	2,630,000	-	-%
Grand Jury	5,602	6,203	16,474	16,474	-	-%
Trial Court Funding - County Contribution	1,978,735	2,085,906	2,273,375	2,273,375	-	-%
Veterans Service Office	344,196	381,966	441,161	441,161	-	-%
Criminal Grand Jury	-	-	50,000	50,000	-	-%
Imperial County Security Services	2,516,349	2,540,838	2,350,706	2,350,706	-	-%
Contribution to Others - Public Protection	2,089,917	2,289,917	2,901,521	3,083,998	182,477	6.3%
Contribution to Others - Public Ways and Facilities	-	-	900,563	900,563	-	-%
Contribution to Others - General Government	10,269,372	8,946,379	10,407,565	8,273,691	(2,133,874)	(20.5)%
Contribution to Others - Health & Sanitation	-	294,658	58,932	58,932	-	-%
County Executive Office/General Services Administration - Budget Fiscal	736,979	921,137	1,038,565	1,095,436	56,871	5.5%
Provision for Contingency	139,863	117,990	2,200,000	2,200,000	-	-%
Imperial County Fish and Game	4,079	58	5,600	5,600	-	-%
Criminal Justice Facility	2,630,683	(50,206)	11,165	11,165	-	-%
Geothermal Administration	95,399	95,991	90,000	90,000	-	-%
Fire Development Impact Fees (Mitigation Fees)	-	6,170	-	-	-	-%
Parks and Recreation Development Impact Fees	-	96,875	-	-	-	-%
Public Works Development Impact Fees	416	-	-	-	-	-%
Sunbeam Lake RV Park	1,143,216	1,289,744	1,059,000	1,059,000	-	-%
Host/Community Benefit Fee Program	553,375	1,822,064	2,419,407	2,419,407	-	-%
Community Benefit - District 1	(10,750)	(7,106)	64,485	64,485	-	-%
Community Benefit - District 2	(17,000)	(17,000)	86,391	86,391	-	-%
Community Benefit - District 3	(21,500)	(299)	66,455	66,455	-	-%
Community Benefit - District 4	(19,550)	13,622	37,214	37,214	-	-%
Community Benefit - District 5	10,050	3,051	13,197	13,197	-	-%
American Rescue Plan Act (ARPA)	5,858,807	4,948,668	13,247,159	13,247,159	-	-%

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
CEO/GIS Regional Aerial Imagery Project	440,466	5,000	5,000	5,000	-	-%
18 - CDBG - Niland Colonia Fire	-	-	119,403	119,403	-	-%
Geothermal & Lithium DEV-SB125	-	695,668	4,455,927	4,455,927	-	-%
CDBG Covid Colonias 20-CDBG-CV2-3-COL-0001	-	-	4,574,007	4,574,007	-	-%
Dac 2 Drought Relief	-	-	922,558	922,558	-	-%
New River Per	-	-	167,000	167,000	-	-%
AB 900 Jail Construction	9,000	12,863	-	-	-	-%
Broadband Network Design	-	-	500,000	500,000	-	-%
County Pension Obligation Bond 2002	2,799,713	2,801,437	2,801,421	2,801,421	-	-%
Airport Imperial	795,931	696,277	989,471	989,471	-	-%
Airport Holtville	272	400	7,001	7,001	-	-%
Secured Solid Waste Land Use	-	-	(900,563)	(900,563)	-	-%
Fleet Services Operating Fund	2,716,837	3,431,098	4,140,404	4,140,404	-	-%
Centralized Mail	404,001	368,742	374,846	374,846	-	-%
Information and Technical Services (ITS)	1,661,698	2,991,484	3,378,590	3,379,747	1,157	-%
Debt Service Capital Improvement Trust - Certificates of Participation	720,705	715,365	718,665	718,665	-	-%
Off-Highway Vehicle License Fees (OHVLF)	1,272,990	790,357	628,261	628,261	-	-%
Total Expenses	43,200,166	43,074,339	67,930,085	66,080,686	(1,849,399)	(2.7)%
Net	\$ (6,633,902)	\$ (17,127,727)	\$ (39,621,052)	\$ (37,829,496)	(1,791,556)	(4.5)%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 79,228	\$ 121,033	\$ 92,000	\$ 92,000	-	-%
Total Revenue	79,228	121,033	92,000	92,000	-	-%
Expenses						
Salaries & Benefits	1,593,818	1,483,417	2,039,302	2,039,302	-	-%
Services & Supplies	172,448	142,617	480,794	480,794	-	-%
Other Charges	(109,767)	(89,545)	(280,000)	(280,000)	-	-%
Intra-Fund Transfers	1,167	5,700	6,400	6,400	-	-%
Total Expenses	1,657,666	1,542,189	2,246,496	2,246,496	-	-%
Net	\$ (1,578,438)	\$ (1,421,156)	\$ (2,154,496)	\$ (2,154,496)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 555,602	\$ 373,983	\$ 400,000	\$ 400,000	-	-%
Total Revenue	555,602	373,983	400,000	400,000	-	-%
Expenses						
Capital Assets	(600)	-	-	-	-	-%
Total Expenses	(600)	-	-	-	-	-%
Net	\$ 556,202	\$ 373,983	\$ 400,000	\$ 400,000	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 67,745	\$ 68,003	\$ 63,689	\$ 63,689	-	-%
Miscellaneous Revenues	9,134	-	-	-	-	-%
Other Financing Sources	54,753	-	-	-	-	-%
Total Revenue	131,632	68,003	63,689	63,689	-	-%
Expenses						
Salaries & Benefits	491,227	455,556	395,417	439,387	43,970	11.1%
Services & Supplies	31,182	36,387	57,246	97,246	40,000	69.9%
Other Charges	50,153	(14,922)	(15,000)	(15,000)	-	-%
Other Financing Sources	-	-	-	(40,000)	(40,000)	-%
Intra-Fund Transfers	1,041	(455)	(5,000)	(5,000)	-	-%
Total Expenses	573,603	476,566	432,663	476,633	43,970	10.2%
Net	\$ (441,971)	\$ (408,563)	\$ (368,974)	\$ (412,944)	43,970	11.9%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 490,165	\$ 28,413	\$ -	\$ -	-	-%
Charges for Services	164,488	481,783	115,000	115,000	-	-%
Miscellaneous Revenues	12,020	11,610	5,000	5,000	-	-%
Total Revenue	666,673	521,806	120,000	120,000	-	-%
Expenses						
Salaries & Benefits	441,131	482,577	615,607	615,607	-	-%
Services & Supplies	1,148,351	1,026,348	882,326	882,326	-	-%
Other Charges	(6,500)	(12,000)	(15,000)	(15,000)	-	-%
Capital Assets	306,045	-	-	-	-	-%
Intra-Fund Transfers	8,732	10,077	2,000	2,000	-	-%
Total Expenses	1,897,759	1,507,002	1,484,933	1,484,933	-	-%
Net	\$ (1,231,086)	\$ (985,196)	\$ (1,364,933)	\$ (1,364,933)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 256,694	\$ 408,504	\$ 600,000	\$ 600,000	-	-%
Total Revenue	256,694	408,504	600,000	600,000	-	-%
Expenses						
Services & Supplies	1,839,648	2,760,268	2,630,000	2,630,000	-	-%
Total Expenses	1,839,648	2,760,268	2,630,000	2,630,000	-	-%
Net	\$ (1,582,954)	\$ (2,351,764)	\$ (2,030,000)	\$ (2,030,000)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 5,602	\$ 6,203	\$ 16,474	\$ 16,474	-	-%
Total Expenses	5,602	6,203	16,474	16,474	-	-%
Net	\$ (5,602)	\$ (6,203)	\$ (16,474)	\$ (16,474)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Charges	\$ 1,978,735	\$ 2,085,906	\$ 2,273,375	\$ 2,273,375	-	-%
Total Expenses	1,978,735	2,085,906	2,273,375	2,273,375	-	-%
Net	\$ (1,978,735)	\$ (2,085,906)	\$ (2,273,375)	\$ (2,273,375)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 130,195	\$ 184,734	\$ 136,500	\$ 136,500	-	-%
Charges for Services	25,000	1,336	-	-	-	-%
Miscellaneous Revenues	70,000	70,000	70,000	70,000	-	-%
Total Revenue	225,195	256,070	206,500	206,500	-	-%
Expenses						
Salaries & Benefits	262,374	340,650	388,281	388,281	-	-%
Services & Supplies	82,502	53,129	60,880	60,880	-	-%
Other Charges	(4,000)	(12,000)	(12,000)	(12,000)	-	-%
Intra-Fund Transfers	3,319	187	4,000	4,000	-	-%
Total Expenses	344,195	381,966	441,161	441,161	-	-%
Net	\$ (119,000)	\$ (125,896)	\$ (234,661)	\$ (234,661)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ -	\$ -	\$ 50,000	\$ 50,000	-	-%
Total Expenses	-	-	50,000	50,000	-	-%
Net	\$ -	\$ -	\$ (50,000)	\$ (50,000)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 2,330,259	\$ 1,489,151	\$ 2,182,107	\$ 2,182,107	-	-%
Total Revenue	<u>2,330,259</u>	<u>1,489,151</u>	<u>2,182,107</u>	<u>2,182,107</u>	<u>-</u>	<u>-%</u>
Expenses						
Services & Supplies	2,524,569	2,744,424	2,602,681	2,602,681	-	-%
Intra-Fund Transfers	<u>(8,219)</u>	<u>(203,587)</u>	<u>(251,975)</u>	<u>(251,975)</u>	<u>-</u>	<u>-%</u>
Total Expenses	<u>2,516,350</u>	<u>2,540,837</u>	<u>2,350,706</u>	<u>2,350,706</u>	<u>-</u>	<u>-%</u>
Net	\$ (186,091)	\$ (1,051,686)	\$ (168,599)	\$ (168,599)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	-	-%
Other Charges	253,978	(499,761)	311,843	311,843	-	-%
Other Financing Sources	1,685,939	2,639,678	2,439,678	2,622,155	182,477	7.5%
Total Expenses	2,089,917	2,289,917	2,901,521	3,083,998	182,477	6.3%
Net	\$ (2,089,917)	\$ (2,289,917)	\$ (2,901,521)	\$ (3,083,998)	182,477	6.3%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Charges	\$ -	\$ -	\$ 900,563	\$ 900,563	-	-%
Total Expenses	-	-	900,563	900,563	-	-%
Net	\$ -	\$ -	\$ (900,563)	\$ (900,563)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Charges	\$ 10,269,372	\$ 8,946,379	\$ 10,282,565	\$ 8,148,691	(2,133,874)	(20.8)%
Other Financing Sources	-	-	125,000	125,000	-	-%
Total Expenses	10,269,372	8,946,379	10,407,565	8,273,691	(2,133,874)	(20.5)%
Net	\$(10,269,372)	\$(8,946,379)	\$(10,407,565)	\$(8,273,691)	(2,133,874)	(20.5)%

Contribution to Others - Health & Sanitation - 1064001

FY 2024 Adopted Budget

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Financing Sources	\$ -	\$ -	\$ 58,932	\$ 58,932	-	-%
Intra-Fund Transfers	-	294,658	-	-	-	-%
Total Expenses	-	294,658	58,932	58,932	-	-%
Net	\$ -	\$ (294,658)	\$ (58,932)	\$ (58,932)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 96,571	\$ 117,105	\$ 152,010	\$ 152,010	-	-%
Total Revenue	96,571	117,105	152,010	152,010	-	-%
Expenses						
Salaries & Benefits	717,706	822,789	917,932	959,803	41,871	4.6%
Services & Supplies	32,424	121,294	270,143	285,143	15,000	5.6%
Other Charges	(13,369)	(24,222)	(150,010)	(150,010)	-	-%
Intra-Fund Transfers	218	1,276	500	500	-	-%
Total Expenses	736,979	921,137	1,038,565	1,095,436	56,871	5.5%
Net	\$ (640,408)	\$ (804,032)	\$ (886,555)	\$ (943,426)	56,871	6.4%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Appropriations for Contingencies	\$ 139,863	\$ 117,990	\$ 2,200,000	\$ 2,200,000	-	-%
Total Expenses	139,863	117,990	2,200,000	2,200,000	-	-%
Net	\$ (139,863)	\$ (117,990)	\$ (2,200,000)	\$ (2,200,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ 7,919	\$ -	\$ 100	\$ 100	-	-%
Revenue from use of Money & Property	525	1,763	1,000	1,000	-	-%
Charges for Services	-	673	-	-	-	-%
Total Revenue	8,444	2,436	1,100	1,100	-	-%
Expenses						
Services & Supplies	4,079	58	5,600	5,600	-	-%
Total Expenses	4,079	58	5,600	5,600	-	-%
Net	\$ 4,365	\$ 2,378	\$ (4,500)	\$ (4,500)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ 340,668	\$ 346,280	\$ 320,000	\$ 320,000	-	-%
Revenue from use of Money & Property	28,843	48,149	25,000	25,000	-	-%
Total Revenue	369,511	394,429	345,000	345,000	-	-%
Expenses						
Services & Supplies	15,533	22	11,165	11,165	-	-%
Other Financing Sources	2,615,150	(50,228)	-	32,000	32,000	-%
Intra-Fund Transfers	-	-	-	(32,000)	(32,000)	-%
Total Expenses	2,630,683	(50,206)	11,165	11,165	-	-%
Net	\$ (2,261,172)	\$ 444,635	\$ 333,835	\$ 333,835	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,853	\$ 9,718	\$ 6,000	\$ 6,000	-	-%
Intergovernmental Revenues	-	-	50,000	50,000	-	-%
Federal Revenues	8,792	4,828	45,000	45,000	-	-%
Charges for Services	11,526	-	38,587	38,587	-	-%
Total Revenue	24,171	14,546	139,587	139,587	-	-%
Expenses						
Services & Supplies	95,399	95,991	90,000	155,705	65,705	73.0%
Intra-Fund Transfers	-	-	-	(65,705)	(65,705)	-%
Total Expenses	95,399	95,991	90,000	90,000	-	-%
Net	\$ (71,228)	\$ (81,445)	49,587	\$ 49,587	-	-%

Fire Development Impact Fees (Mitigation Fees) - 1621001

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties \$	17	(17)	-	\$ -	-	-%
Revenue from use of Money & Property	550	2,527	1,000	1,000	-	-%
Charges for Services	32,827	30,407	30,000	30,000	-	-%
Total Revenue	33,394	32,917	31,000	31,000	-	-%
Expenses						
Other Financing Sources	-	6,170	-	-	-	-%
Total Expenses	-	6,170	-	-	-	-%
Net	\$ 33,394	\$ 26,747	\$ 31,000	\$ 31,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 195	\$ 615	\$ 400	\$ 400	-	-%
Total Revenue	195	615	400	400	-	-%
Expenses						
Net	\$ 195	\$ 615	\$ 400	\$ 400	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 578	\$ 1,829	\$ 1,300	\$ 1,300	-	-%
Total Revenue	578	1,829	1,300	1,300	-	-%
Expenses						
Net	\$ 578	\$ 1,829	\$ 1,300	\$ 1,300	-	-%

**Sheriff's Development Impact Fees -
Incorporated - 1755001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 306	\$ 1,326	\$ 800	\$ 800	-	-%
Charges for Services	14,864	11,069	10,500	10,500	-	-%
Total Revenue	15,170	12,395	11,300	11,300	-	-%
Expenses						
Net	\$ 15,170	\$ 12,395	\$ 11,300	\$ 11,300	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,096	\$ 3,651	\$ 3,000	\$ 3,000	-	-%
Charges for Services	9,100	4,448	6,300	6,300	-	-%
Total Revenue	10,196	8,099	9,300	9,300	-	-%
Expenses						
Net	\$ 10,196	\$ 8,099	\$ 9,300	\$ 9,300	-	-%

**Library Services Development Impact Fees
- 1757001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 340	\$ 1,259	\$ 1,000	\$ 1,000	-	-%
Charges for Services	9,707	3,553	7,200	7,200	-	-%
Total Revenue	10,047	4,812	8,200	8,200	-	-%
Expenses						
Net	\$ 10,047	\$ 4,812	\$ 8,200	\$ 8,200	-	-%

**Parks and Recreation Development Impact
Fees - 1758001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 892	\$ 2,554	\$ 1,000	\$ 1,000	-	-%
Charges for Services	11,063	4,094	8,000	8,000	-	-%
Total Revenue	11,955	6,648	9,000	9,000	-	-%
Expenses						
Other Financing Sources	-	96,875	-	16,000	16,000	-%
Intra-Fund Transfers	-	-	-	(16,000)	(16,000)	-%
Total Expenses	-	96,875	-	-	-	-%
Net	\$ 11,955	\$ (90,227)	\$ 9,000	\$ 9,000	-	-%

**Public Works Development Impact Fees -
1759001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,312	\$ 5,350	\$ 4,000	\$ 4,000	-	-%
Charges for Services	47,370	39,428	40,000	40,000	-	-%
Total Revenue	48,682	44,778	44,000	44,000	-	-%
Expenses						
Intra-Fund Transfers	416	-	-	-	-	-%
Total Expenses	416	-	-	-	-	-%
Net	\$ 48,266	\$ 44,778	\$ 44,000	\$ 44,000	-	-%

**Sheriff's Development Impact Fees -
Unincorporated - 1779001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 263	\$ 1,043	\$ 900	\$ 900	-	-%
Charges for Services	8,098	7,101	7,000	7,000	-	-%
Total Revenue	8,361	8,144	7,900	7,900	-	-%
Expenses						
Net	\$ 8,361	\$ 8,144	\$ 7,900	\$ 7,900	-	-%

**General Government Development Impact
Fees - Countywide - 1780001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,778	\$ 12,707	\$ 10,000	\$ 10,000	-	-%
Charges for Services	35,115	20,852	25,000	25,000	-	-%
Total Revenue	38,893	33,559	35,000	35,000	-	-%
Expenses						
Net	\$ 38,893	\$ 33,559	\$ 35,000	\$ 35,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 12,841	\$ -	\$ 13,520	\$ 13,520	-	-%
Total Revenue	12,841	-	13,520	13,520	-	-%
Expenses						
Services & Supplies	7,492	550	-	-	-	-%
Total Expenses	7,492	550	-	-	-	-%
Net	\$ 5,349	\$ (550)	\$ 13,520	\$ 13,520	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 762,840	\$ 973,276	\$ 862,500	\$ 862,500	-	-%
Charges for Services	170	1,090	5,000	5,000	-	-%
Miscellaneous Revenues	165,793	200,869	165,000	165,000	-	-%
Total Revenue	928,803	1,175,235	1,032,500	1,032,500	-	-%
Expenses						
Services & Supplies	1,143,216	1,280,819	1,059,000	1,059,000	-	-%
Other Charges	-	8,925	-	-	-	-%
Capital Assets	-	-	-	63,250	63,250	-%
Intra-Fund Transfers	-	-	-	(63,250)	(63,250)	-%
Total Expenses	1,143,216	1,289,744	1,059,000	1,059,000	-	-%
Net	\$ (214,413)	\$ (114,509)	\$ (26,500)	\$ (26,500)	-	-%

**Host/Community Benefit Fee Program -
1842001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties \$	4,038	\$ 7,557	\$ -	\$ -	-	-%
Revenue from use of Money & Property	178,897	506,681	362,000	362,000	-	-%
Charges for Services	494,480	513,945	360,000	360,000	-	-%
Miscellaneous Revenues	447,031	1,228,506	1,124,572	1,124,572	-	-%
Other Financing Sources	-	1,622	-	-	-	-%
Total Revenue	1,124,446	2,258,311	1,846,572	1,846,572	-	-%
Expenses						
Services & Supplies	458,947	1,716,264	2,095,000	2,160,000	65,000	3.1%
Other Charges	14	-	-	-	-	-%
Other Financing Sources	88,750	105,800	324,407	305,207	(19,200)	(5.9)%
Intra-Fund Transfers	5,664	-	-	(45,800)	(45,800)	-%
Total Expenses	553,375	1,822,064	2,419,407	2,419,407	-	-%
Net	\$ 571,071	\$ 436,247	\$ (572,835)	\$ (572,835)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 383	\$ 1,460	\$ 250	\$ 250	-	-%
Miscellaneous Revenues	-	500	-	-	-	-%
Total Revenue	383	1,960	250	250	-	-%
Expenses						
Services & Supplies	14,250	17,894	89,485	89,485	-	-%
Other Financing Sources	(25,000)	(25,000)	(25,000)	(25,000)	-	-%
Total Expenses	(10,750)	(7,106)	64,485	64,485	-	-%
Net	\$ 11,133	\$ 9,066	\$ (64,235)	\$ (64,235)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 462	\$ 1,876	\$ 250	\$ 250	-	-%
Total Revenue	462	1,876	250	250	-	-%
Expenses						
Services & Supplies	8,000	8,000	111,391	111,391	-	-%
Other Financing Sources	(25,000)	(25,000)	(25,000)	(25,000)	-	-%
Total Expenses	(17,000)	(17,000)	86,391	86,391	-	-%
Net	\$ 17,462	\$ 18,876	\$ (86,141)	\$ (86,141)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 399	\$ 1,633	\$ 250	\$ 250	-	-%
Total Revenue	399	1,633	250	250	-	-%
Expenses						
Services & Supplies	3,500	24,701	91,455	91,455	-	-%
Other Financing Sources	(25,000)	(25,000)	(25,000)	(25,000)	-	-%
Total Expenses	(21,500)	(299)	66,455	66,455	-	-%
Net	\$ 21,899	\$ 1,932	\$ (66,205)	\$ (66,205)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 260	\$ 921	\$ 150	\$ 150	-	-%
Charges for Services	-	8,384	-	-	-	-%
Miscellaneous Revenues	-	900	-	-	-	-%
Total Revenue	260	10,205	150	150	-	-%
Expenses						
Services & Supplies	5,450	38,622	62,214	62,214	-	-%
Other Financing Sources	(25,000)	(25,000)	(25,000)	(25,000)	-	-%
Total Expenses	(19,550)	13,622	37,214	37,214	-	-%
Net	\$ 19,810	\$ (3,417)	\$ (37,064)	\$ (37,064)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 148	\$ 293	\$ 200	\$ 200	-	-%
Total Revenue	148	293	200	200	-	-%
Expenses						
Services & Supplies	35,050	28,051	38,197	38,197	-	-%
Other Financing Sources	(25,000)	(25,000)	(25,000)	(25,000)	-	-%
Total Expenses	10,050	3,051	13,197	13,197	-	-%
Net	\$ (9,902)	\$ (2,758)	\$ (12,997)	\$ (12,997)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 74,825	\$ 473,651	\$ -	\$ -	-	-%
Other Financing Sources	17,599,445	-	-	-	-	-%
Total Revenue	17,674,270	473,651	-	-	-	-%
Expenses						
Other Charges	5,858,807	4,948,668	13,247,159	13,590,604	343,445	2.6%
Intra-Fund Transfers	-	-	-	(343,445)	(343,445)	-%
Total Expenses	5,858,807	4,948,668	13,247,159	13,247,159	-	-%
Net	\$ 11,815,463	\$ (4,475,017)	\$ (13,247,159)	\$ (13,247,159)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 440	\$ 2,687	\$ -	\$ -	-	-%
Charges for Services	431,800	7,675	-	-	-	-%
Miscellaneous Revenues	30,000	-	-	-	-	-%
Total Revenue	462,240	10,362	-	-	-	-%
Expenses						
Services & Supplies	455,466	5,000	5,000	5,000	-	-%
Other Financing Sources	(15,000)	-	-	-	-	-%
Total Expenses	440,466	5,000	5,000	5,000	-	-%
Net	\$ 21,774	\$ 5,362	\$ (5,000)	\$ (5,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 119,403	\$ 119,403	-	-%
Total Revenue	-	-	119,403	119,403	-	-%
Expenses						
Services & Supplies	-	-	119,403	119,403	-	-%
Total Expenses	\$ -	\$ -	\$ 119,403	\$ 119,403	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ 101,137	\$ 20,000	\$ 20,000	-	-%
Intergovernmental Revenues	-	5,000,000	-	-	-	-%
Total Revenue	-	5,101,137	20,000	20,000	-	-%
Expenses						
Services & Supplies	-	695,668	4,455,927	4,455,927	-	-%
Total Expenses	-	695,668	4,455,927	4,455,927	-	-%
Net	\$ -	\$ 4,405,469	\$ (4,435,927)	\$ (4,435,927)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 4,574,007	\$ 4,574,007	-	-%
Total Revenue	-	-	4,574,007	4,574,007	-	-%
Expenses						
Services & Supplies	-	-	4,574,007	4,574,007	-	-%
Total Expenses	\$ -	\$ -	\$ 4,574,007	\$ 4,574,007	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 922,558	\$ 922,558	-	-%
Total Revenue	-	-	922,558	922,558	-	-%
Expenses						
Services & Supplies	-	-	922,558	922,558	-	-%
Total Expenses	\$ -	\$ -	\$ 922,558	\$ 922,558	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 167,000	\$ 167,000	-	-%
Total Revenue	-	-	167,000	167,000	-	-%
Expenses						
Services & Supplies	-	-	167,000	167,000	-	-%
Total Expenses	\$ -	\$ -	\$ 167,000	\$ 167,000	-	-%

Capital Projects

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 2,280,798	\$ 2,280,798	-	-%
Total Revenue	-	-	2,280,798	2,280,798	-	-%
Expenses						
Capital Assets	9,000	12,863	-	-	-	-%
Total Expenses	9,000	12,863	-	-	-	-%
Net	\$ (9,000)	\$ (12,863)	\$ 2,280,798	\$ 2,280,798	-	-%

Capital Projects

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Charges	\$ -	\$ -	\$ (750,000)	\$ (750,000)	-	-%
Capital Assets	\$ -	\$ -	\$ 750,000	\$ 750,000	-	-%

Capital Projects

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 500,000	\$ 500,000	-	-%
Total Revenue	-	-	500,000	500,000	-	-%
Expenses						
Services & Supplies	-	-	500,000	500,000	-	-%
Total Expenses	\$ -	\$ -	\$ 500,000	\$ 500,000	-	-%

Debt Service

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 29,929	\$ 102,280	\$ 30,000	\$ 30,000	-	-%
Charges for Services	3,216,394	2,923,159	2,801,421	2,801,421	-	-%
Total Revenue	3,246,323	3,025,439	2,831,421	2,831,421	-	-%
Expenses						
Net	\$ 3,246,323	\$ 3,025,439	\$ 2,831,421	\$ 2,831,421	-	-%

Debt Service

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 2,438	\$ 2,438	\$ 2,438	\$ 2,438	-	-%
Capital Assets	1,630,000	1,074,042	1,825,000	1,825,000	-	-%
Other Financing Sources	1,167,275	1,724,957	973,983	973,983	-	-%
Total Expenses	2,799,713	2,801,437	2,801,421	2,801,421	-	-%
Net	\$ (2,799,713)	\$ (2,801,437)	\$ (2,801,421)	\$ (2,801,421)	-	-%

Enterprise Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 800,314	\$ 811,953	\$ 707,000	\$ 707,000	-	-%
Federal Revenues	-	150,627	-	-	-	-%
Charges for Services	13,128	17,873	3,500	3,500	-	-%
Miscellaneous Revenues	46	75	-	-	-	-%
Other Financing Sources	23,000	59,000	59,000	-	(59,000)	(100.0)%
Total Revenue	836,488	1,039,528	769,500	710,500	(59,000)	(7.7)%
Expenses						
Salaries & Benefits	186,833	225,061	257,697	257,697	-	-%
Services & Supplies	576,436	471,216	731,774	741,774	10,000	1.4%
Other Charges	(2,000)	-	-	-	-	-%
Other Financing Sources	34,662	-	-	-	-	-%
Intra-Fund Transfers	-	-	-	(10,000)	(10,000)	-%
Total Expenses	795,931	696,277	989,471	989,471	-	-%
Net	\$ 40,557	\$ 343,251	\$ (219,971)	\$ (278,971)	59,000	26.8%

Enterprise Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 5,400	\$ 1,800	\$ 2,700	\$ 2,700	-	-%
Total Revenue	5,400	1,800	2,700	2,700	-	-%
Expenses						
Services & Supplies	272	400	501	501	-	-%
Intra-Fund Transfers	-	-	6,500	6,500	-	-%
Total Expenses	272	400	7,001	7,001	-	-%
Net	\$ 5,128	\$ 1,400	\$ (4,301)	\$ (4,301)	-	-%

Enterprise Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Financing Sources	\$ -	\$ -	\$ (900,563)	\$ (900,563)	-	-%
Total Expenses	-	-	(900,563)	(900,563)	-	-%
Net	\$ -	\$ -	\$ 900,563	\$ 900,563	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 653	\$ 4,911	\$ -	\$ -	-	-%
Charges for Services	2,881,308	3,683,755	4,140,404	4,140,404	-	-%
Miscellaneous Revenues	139	903	-	-	-	-%
Total Revenue	2,882,100	3,689,569	4,140,404	4,140,404	-	-%
Expenses						
Salaries & Benefits	663,865	674,918	720,179	720,179	-	-%
Services & Supplies	2,139,134	2,408,540	2,368,039	2,368,039	-	-%
Other Charges	(8,000)	760	-	-	-	-%
Capital Assets	38,744	440,262	1,202,186	1,202,186	-	-%
Other Financing Sources	-	29,999	-	-	-	-%
Intra-Fund Transfers	(116,906)	(123,381)	(150,000)	(150,000)	-	-%
Total Expenses	2,716,837	3,431,098	4,140,404	4,140,404	-	-%
Net	\$ 165,263	\$ 258,471	\$ -	\$ -	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 382,505	\$ 353,967	\$ 374,846	\$ 374,846	-	-%
Total Revenue	382,505	353,967	374,846	374,846	-	-%
Expenses						
Services & Supplies	404,001	368,742	374,846	374,846	-	-%
Total Expenses	404,001	368,742	374,846	374,846	-	-%
Net	\$ (21,496)	\$ (14,775)	-	\$ -	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (10,274)	\$ 11,975	\$ 3,000	\$ 3,000	-	-%
Charges for Services	3,569,928	4,215,861	3,180,166	3,181,323	1,157	-%
Total Revenue	3,559,654	4,227,836	3,183,166	3,184,323	1,157	-%
Expenses						
Salaries & Benefits	2,074,511	2,151,710	2,448,050	2,449,207	1,157	-%
Services & Supplies	596,957	839,775	930,540	930,540	-	-%
Other Charges	(241,301)	-	-	-	-	-%
Capital Assets	373,815	-	-	-	-	-%
Intra-Fund Transfers	(1,142,284)	-	-	-	-	-%
Total Expenses	1,661,698	2,991,485	3,378,590	3,379,747	1,157	-%
Net	\$ 1,897,956	\$ 1,236,351	\$ (195,424)	\$ (195,424)	-	-%

Capital Projects

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 720,705	\$ 715,365	\$ 718,665	\$ 718,665	-	-%
Total Revenue	<u>720,705</u>	<u>715,365</u>	<u>718,665</u>	<u>718,665</u>	<u>-</u>	<u>-%</u>
Expenses						
Other Financing Sources	<u>720,705</u>	<u>715,365</u>	<u>718,665</u>	<u>718,665</u>	<u>-</u>	<u>-%</u>
Total Expenses	<u>\$ 720,705</u>	<u>\$ 715,365</u>	<u>\$ 718,665</u>	<u>\$ 718,665</u>	<u>-</u>	<u>-%</u>

**Off-Highway Vehicle License Fees
(OHVLF) - 7152001**

FY 2024 Adopted Budget

Agency Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 486,898	\$ 459,391	\$ 485,000	\$ 485,000	-	-%
Total Revenue	486,898	459,391	485,000	485,000	-	-%
Expenses						
Services & Supplies	64,569	77,165	-	-	-	-%
Other Financing Sources	1,208,421	713,192	628,261	628,261	-	-%
Total Expenses	1,272,990	790,357	628,261	628,261	-	-%
Net	\$ (786,092)	\$ (330,966)	\$ (143,261)	\$ (143,261)	-	-%

DESCRIPTION

Child Support Services is responsible for enforcing the support obligations as set forth in the Code of Federal Regulations, California Family Code, California Penal Code, the California Code of Civil Procedure and the California Welfare and Institutions Code.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Child Support Services	\$ 5,318,325	\$ 5,792,760	\$ 6,209,477	\$ 6,209,477	-	-%
Total Revenue	<u>5,318,325</u>	<u>5,792,760</u>	<u>6,209,477</u>	<u>6,209,477</u>	<u>-</u>	<u>-%</u>
Expenses						
Child Support Services	<u>5,259,518</u>	<u>5,745,663</u>	<u>6,209,477</u>	<u>6,209,477</u>	<u>-</u>	<u>-%</u>
Total Expenses	<u>5,259,518</u>	<u>5,745,663</u>	<u>6,209,477</u>	<u>6,209,477</u>	<u>-</u>	<u>-%</u>
Net	\$ 58,807	\$ 47,097	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,144	\$ 9,025	\$ 1,937	\$ 1,937	-	-%
Intergovernmental Revenues	2,038,327	2,049,135	1,997,266	1,997,266	-	-%
Federal Revenues	3,270,336	3,732,670	4,095,917	4,095,917	-	-%
Charges for Services	6,498	1,876	114,357	114,357	-	-%
Miscellaneous Revenues	20	54	-	-	-	-%
Total Revenue	5,318,325	5,792,760	6,209,477	6,209,477	-	-%
Expenses						
Salaries & Benefits	4,258,187	4,524,248	5,149,789	5,149,789	-	-%
Services & Supplies	1,045,074	1,214,805	1,055,688	1,055,688	-	-%
Other Charges	(44,000)	6,611	-	-	-	-%
Intra-Fund Transfers	257	-	4,000	4,000	-	-%
Total Expenses	5,259,518	5,745,664	6,209,477	6,209,477	-	-%
Net	\$ 58,807	\$ 47,096	\$ -	\$ -	-	-%

DESCRIPTION

Cooperative Extension is a collaborative partnership between Imperial County, The University of California Division of Agriculture and Natural Resources (UCANR) and the United States Department of Agriculture (USDA). It is the statewide, off-campus arm of the UCANR. Programs within the Cooperative Extension department include agriculture (Agronomy, Irrigation and Water Management, Livestock, and Weed Science), Food Safety and Organic Production, Climate Smart Agriculture Program, UC Master Gardener, Youth, Families, and communities (YFC) which includes CalFresh Healthy Living, UC and 4-H Youth Development programs. Information is developed, tested, and presented on these subjects by the department's advisors, research scientists, community educators and their Staff Research Associate (SRA), and lab and field assistants.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Cooperative Extension	\$ 7,474	\$ 6,473	\$ 11,864	\$ 11,864	-	-%
Total Revenue	7,474	6,473	11,864	11,864	-	-%
Expenses						
Cooperative Extension	464,488	505,427	525,752	525,752	-	-%
Total Expenses	464,488	505,427	525,752	525,752	-	-%
Net	\$ (457,014)	\$ (498,954)	\$ (513,888)	\$ (513,888)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 7,474	\$ 6,473	\$ 11,864	\$ 11,864	-	-%
Total Revenue	<u>7,474</u>	<u>6,473</u>	<u>11,864</u>	<u>11,864</u>	<u>-</u>	<u>-%</u>
Expenses						
Salaries & Benefits	357,741	393,875	395,149	395,149	-	-%
Services & Supplies	111,670	124,609	145,453	145,453	-	-%
Other Charges	(5,000)	(15,000)	(15,000)	(15,000)	-	-%
Intra-Fund Transfers	77	1,944	150	150	-	-%
Total Expenses	<u>464,488</u>	<u>505,428</u>	<u>525,752</u>	<u>525,752</u>	<u>-</u>	<u>-%</u>
Net	\$ (457,014)	\$ (498,955)	\$ (513,888)	\$ (513,888)	-	-%

DESCRIPTION

The County Clerk's Department issues marriage licenses and notary certifications; files Environmental Impact Reports, notary bonds, power of attorney bonds and other miscellaneous records; examines and registers fictitious business name filings; administers oaths and posts required notices. The County Clerk collects a marriage license surcharge for distribution to the Domestic Violence Prevention Trust Fund and prepares reports for the County Auditor. The County Clerk also distributes fees to the California Department of Fish and Game. The County Recorder's Department is responsible for accepting, examining, recording, indexing and microfilming of real property transactions, maps and other documents required by law for recording. The County Recorder also maintains records of land ownership and vital records (certificates of births, deaths and marriages) within the County in perpetuity. The County Recorder is responsible for the mailing of involuntary lien notices to debtors and providing copies of all official records to the public upon collection of fees. We are also responsible for collecting recording fees, taxes and surcharges. The County Recorder is required to submit annual reports to state agencies on certain recorded documents and marriage records. The County Recorder acts as the Registrar of Marriages and registers all marriage licenses issued from this office. In addition, the County Recorder provides monthly revenue reports to the County Auditor's Office for the distribution of deed documentary transfer taxes and fees to the State.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
County Clerk and Recorder	\$ 1,115,823	\$ 800,383	\$ 691,000	\$ 691,000	-	-%
Recorder - Vital and Health Statistics	43,233	41,974	28,000	28,000	-	-%
Clerk Recorder's Improvement Fund	147,487	86,973	75,000	75,000	-	-%
Social Security Redaction Program AB 1168	31,815	23,250	12,500	12,500	-	-%
Micrographics Conversion	29,189	16,392	10,000	10,000	-	-%
Total Revenue	1,367,547	968,972	816,500	816,500	-	-%
Expenses						
County Clerk and Recorder	1,131,990	1,084,847	1,110,516	1,110,516	-	-%
Recorder - Vital and Health Statistics	34,435	50,320	36,952	36,952	-	-%
Clerk Recorder's Improvement Fund	70,635	179,742	106,157	106,157	-	-%
Social Security Redaction Program AB 1168	3,804	4,154	4,762	4,762	-	-%
Total Expenses	1,240,864	1,319,063	1,258,387	1,258,387	-	-%
Net	\$ 126,683	\$ (350,091)	\$ (441,887)	\$ (441,887)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 1,115,823	\$ 800,383	\$ 691,000	\$ 691,000	-	-%
Total Revenue	1,115,823	800,383	691,000	691,000	-	-%
Expenses						
Salaries & Benefits	907,653	898,673	926,506	926,506	-	-%
Services & Supplies	235,134	221,590	270,767	270,767	-	-%
Other Charges	(10,500)	(36,000)	(33,000)	(33,000)	-	-%
Other Financing Sources	-	-	(53,757)	(53,757)	-	-%
Intra-Fund Transfers	(297)	584	-	-	-	-%
Total Expenses	1,131,990	1,084,847	1,110,516	1,110,516	-	-%
Net	\$ (16,167)	\$ (284,464)	\$ (419,516)	\$ (419,516)	-	-%

Agency Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 43,233	\$ 41,974	\$ 28,000	\$ 28,000	-	-%
Total Revenue	43,233	41,974	28,000	28,000	-	-%
Expenses						
Services & Supplies	34,435	50,320	36,952	36,952	-	-%
Total Expenses	34,435	50,320	36,952	36,952	-	-%
Net	\$ 8,798	\$ (8,346)	\$ (8,952)	\$ (8,952)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 147,487	\$ 86,973	\$ 75,000	\$ 75,000	-	-%
Total Revenue	147,487	86,973	75,000	75,000	-	-%
Expenses						
Services & Supplies	61,217	179,742	52,400	52,400	-	-%
Capital Assets	9,418	-	-	-	-	-%
Other Financing Sources	-	-	53,757	53,757	-	-%
Total Expenses	70,635	179,742	106,157	106,157	-	-%
Net	\$ 76,852	\$ (92,769)	\$ (31,157)	\$ (31,157)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 740	\$ 2,900	\$ 500	\$ 500	-	-%
Charges for Services	31,075	20,350	12,000	12,000	-	-%
Total Revenue	31,815	23,250	12,500	12,500	-	-%
Expenses						
Services & Supplies	3,804	4,154	4,762	4,762	-	-%
Total Expenses	3,804	4,154	4,762	4,762	-	-%
Net	\$ 28,011	\$ 19,096	\$ 7,738	\$ 7,738	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 29,189	\$ 16,392	\$ 10,000	\$ 10,000	-	-%
Total Revenue	29,189	16,392	10,000	10,000	-	-%
Expenses						
Net	\$ 29,189	\$ 16,392	\$ 10,000	\$ 10,000	-	-%

DESCRIPTION

The Office of County Counsel is the legal advisor to all County boards, commissions, and departments. This Office represents the County and its officers in civil litigation, administrative hearings, arbitrations, mediations, settlements, and other negotiations. In addition, the Office of County Counsel performs several legal tasks for the County's boards, commissions, and departments, including but not limited to drafting contracts, ordinances, and resolutions, analyzing statutory and case law, conducting legal research, and providing legal opinions.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
County Counsel	\$ 954,403	\$ 838,600	\$ 865,844	\$ 865,844	-	-%
Total Revenue	954,403	838,600	865,844	865,844	-	-%
Expenses						
County Counsel	2,340,642	1,960,251	2,682,116	2,804,949	122,833	4.6%
Total Expenses	2,340,642	1,960,251	2,682,116	2,804,949	122,833	4.6%
Net	\$ (1,386,239)	\$ (1,121,651)	\$ (1,816,272)	\$ (1,939,105)	122,833	6.8%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 146,079	\$ 230,738	\$ 90,000	\$ 90,000	-	-%
Charges for Services	808,324	607,862	775,844	775,844	-	-%
Total Revenue	954,403	838,600	865,844	865,844	-	-%
Expenses						
Salaries & Benefits	1,747,128	1,560,500	1,970,539	2,093,372	122,833	6.2%
Services & Supplies	619,009	422,159	746,577	746,577	-	-%
Other Charges	(12,000)	(24,263)	(39,000)	(39,000)	-	-%
Other Financing Sources	(15,000)	-	-	-	-	-%
Intra-Fund Transfers	1,506	1,855	4,000	4,000	-	-%
Total Expenses	2,340,643	1,960,251	2,682,116	2,804,949	122,833	4.6%
Net	\$ (1,386,240)	\$ (1,121,651)	\$ (1,816,272)	\$ (1,939,105)	122,833	6.8%

DESCRIPTION

Article 11, section 1(b) of the California State Constitution declares that the legislature shall provide for County powers, an elected district attorney in each county. Government code section 24000, subdivision (a), provides that the district attorney is an officer of the county. Government code section 24009 provides that the district attorney shall be elected by the people.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
District Attorney	\$ 1,753,614	\$ 2,486,121	\$ 2,131,923	\$ 2,137,823	5,900	0.3%
District Attorney - High Intensity Drug Trafficking Areas (HIDTA) Program	597,677	655,412	694,137	701,503	7,366	1.1%
Victim Witness Assistance Program	335,748	401,526	430,504	430,504	-	-%
District Attorney State Asset Forfeiture	-	6,654	-	-	-	-%
District Attorney Federal Asset Forfeiture	3,635	15,393	-	-	-	-%
District Attorney Asset Forfeiture - Federal	67,119	347,840	-	-	-	-%
Unserved/Underserved Advocacy Program	180,847	133,781	-	-	-	-%
Real Estate Fraud Unit	158,732	126,571	169,621	169,621	-	-%
Law Enforcement (LE) Specialized Unit Program	196,841	205,913	203,143	203,143	-	-%
Criminal Justice Investigation - Criminal Justice Automated Information Systems Improvement Fund	75,535	80,463	70,000	70,000	-	-%
Total Revenue	3,369,748	4,459,674	3,699,328	3,712,594	13,266	0.4%
Expenses						
District Attorney	6,052,854	6,912,649	8,108,823	8,238,305	129,482	1.6%
Human Exploitation Prosecution	87,529	127,063	171,089	172,597	1,508	0.9%
District Attorney - High Intensity Drug Trafficking Areas (HIDTA) Program	614,113	628,057	694,137	703,011	8,874	1.3%
Victim Witness Assistance Program	340,420	412,880	430,504	430,504	-	-%
District Attorney State Asset Forfeiture	34,719	34,663	72,200	72,200	-	-%
District Attorney Federal Asset Forfeiture	65,000	3,301	45,000	45,000	-	-%
District Attorney Asset Forfeiture - Federal	4,030	73,383	76,040	76,040	-	-%
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District Attorney**FY 2024 Adopted Budget**

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Unserved/Underserved Advocacy Program	169,306	166,631	77,315	77,315	-	-%
Real Estate Fraud Unit	159,734	103,607	169,621	169,621	-	-%
Case Management System	-	296,400	2,800	2,800	-	-%
Law Enforcement (LE) Specialized Unit Progm	199,206	206,867	203,143	203,143	-	-%
Joint Venture-Calipatria St Pr	-	-	2,000	2,000	-	-%
Criminal Justice Investigation - Criminal Justice Automated Information Systems Improvement Fund	66,850	48,516	49,156	49,156	-	-%
Total Expenses	7,793,761	9,014,017	10,101,828	10,241,692	139,864	1.4%
Net	\$ (4,424,013)	\$ (4,554,343)	\$ (6,402,500)	\$ (6,529,098)	126,598	2.0%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 862,512	\$ 961,418	\$ 765,484	\$ 765,484	-	-%
Federal Revenues	15,351	448,991	475,000	475,000	-	-%
Charges for Services	875,750	1,075,711	891,439	897,339	5,900	0.7%
Total Revenue	1,753,613	2,486,120	2,131,923	2,137,823	5,900	0.3%
Expenses						
Salaries & Benefits	5,729,145	6,629,434	8,083,647	8,182,229	98,582	1.2%
Services & Supplies	537,370	627,531	652,223	683,123	30,900	4.7%
Other Charges	(54,500)	(110,139)	(194,995)	(194,995)	-	-%
Capital Assets	65,000	71,887	-	-	-	-%
Other Financing Sources	(248,546)	(322,532)	(443,752)	(443,752)	-	-%
Intra-Fund Transfers	24,385	16,468	11,700	11,700	-	-%
Total Expenses	6,052,854	6,912,649	8,108,823	8,238,305	129,482	1.6%
Net	\$ (4,299,241)	\$ (4,426,529)	\$ (5,976,900)	\$ (6,100,482)	123,582	2.1%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ 81,328	\$ 121,151	\$ 165,164	\$ 166,672	1,508	0.9%
Services & Supplies	7,201	5,911	8,925	8,925	-	-%
Other Charges	(1,000)	-	(3,000)	(3,000)	-	-%
Total Expenses	87,529	127,062	171,089	172,597	1,508	0.9%
Net	\$ (87,529)	\$ (127,062)	\$ (171,089)	\$ (172,597)	1,508	0.9%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 597,677	\$ 655,412	\$ 694,137	\$ 701,503	7,366	1.1%
Total Revenue	597,677	655,412	694,137	701,503	7,366	1.1%
Expenses						
Salaries & Benefits	614,514	621,569	687,873	696,747	8,874	1.3%
Services & Supplies	5,599	6,687	6,264	6,264	-	-%
Other Charges	(6,000)	-	-	-	-	-%
Intra-Fund Transfers	-	(199)	-	-	-	-%
Total Expenses	614,113	628,057	694,137	703,011	8,874	1.3%
Net	\$ (16,436)	\$ 27,355	\$ -	\$ (1,508)	1,508	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 94,419	\$ 77,226	\$ 34,018	\$ 34,018	-	-%
Federal Revenues	241,329	324,227	396,486	396,486	-	-%
Miscellaneous Revenues	-	73	-	-	-	-%
Total Revenue	335,748	401,526	430,504	430,504	-	-%
Expenses						
Salaries & Benefits	255,020	303,341	339,912	339,912	-	-%
Services & Supplies	75,873	105,441	90,592	90,592	-	-%
Other Charges	(3,500)	-	-	-	-	-%
Other Financing Sources	13,027	4,098	-	-	-	-%
Total Expenses	340,420	412,880	430,504	430,504	-	-%
Net	\$ (4,672)	\$ (11,354)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ -	\$ 6,654	\$ -	\$ -	-	-%
Total Revenue	-	6,654	-	-	-	-%
Expenses						
Services & Supplies	20,357	34,464	52,200	52,200	-	-%
Other Financing Sources	3,678	-	20,000	20,000	-	-%
Intra-Fund Transfers	10,683	199	-	-	-	-%
Total Expenses	34,718	34,663	72,200	72,200	-	-%
Net	\$ (34,718)	\$ (28,009)	\$ (72,200)	\$ (72,200)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,635	\$ 15,393	\$ -	\$ -	-	-%
Total Revenue	3,635	15,393	-	-	-	-%
Expenses						
Services & Supplies	-	3,301	45,000	45,000	-	-%
Other Financing Sources	65,000	-	-	-	-	-%
Total Expenses	65,000	3,301	45,000	45,000	-	-%
Net	\$ (61,365)	\$ 12,092	\$ (45,000)	\$ (45,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ 67,119	\$ 347,840	\$ -	\$ -	-	-%
Total Revenue	67,119	347,840	-	-	-	-%
Expenses						
Services & Supplies	4,030	63,013	76,040	76,040	-	-%
Other Financing Sources	-	10,370	-	-	-	-%
Total Expenses	4,030	73,383	76,040	76,040	-	-%
Net	\$ 63,089	\$ 274,457	\$ (76,040)	\$ (76,040)	-	-%

**Unserved/Underserved Advocacy Program
- 1898001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 69,551	\$ 11,279	\$ -	\$ -	-	-%
Federal Revenues	111,296	110,685	-	-	-	-%
Charges for Services	-	11,817	-	-	-	-%
Total Revenue	180,847	133,781	-	-	-	-%
Expenses						
Salaries & Benefits	147,455	129,137	70,639	70,639	-	-%
Services & Supplies	21,604	30,197	6,676	6,676	-	-%
Other Charges	(2,000)	-	-	-	-	-%
Other Financing Sources	11,680	7,297	-	-	-	-%
Intra-Fund Transfers	(9,433)	-	-	-	-	-%
Total Expenses	169,306	166,631	77,315	77,315	-	-%
Net	\$ 11,541	\$ (32,850)	\$ (77,315)	\$ (77,315)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ (188)	\$ 344	\$ -	\$ -	-	-%
Miscellaneous Revenues	158,920	126,227	169,621	169,621	-	-%
Total Revenue	158,732	126,571	169,621	169,621	-	-%
Expenses						
Salaries & Benefits	158,605	109,130	153,218	153,218	-	-%
Services & Supplies	1,680	5,238	11,403	11,403	-	-%
Other Charges	(1,000)	-	-	-	-	-%
Other Financing Sources	7,637	(10,761)	15,000	15,000	-	-%
Intra-Fund Transfers	(7,188)	-	(10,000)	(10,000)	-	-%
Total Expenses	159,734	103,607	169,621	169,621	-	-%
Net	\$ (1,002)	\$ 22,964	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ -	\$ 352,400	\$ 140,000	\$ 140,000	-	-%
Other Financing Sources	-	(56,000)	(137,200)	(137,200)	-	-%
Total Expenses	-	296,400	2,800	2,800	-	-%
Net	\$ -	\$ (296,400)	\$ (2,800)	\$ (2,800)	-	-%

**Law Enforcement (LE) Specialized Unit
 Program - 1911001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 194,616	\$ 198,563	\$ 203,143	\$ 203,143	-	-%
Charges for Services	2,224	7,350	-	-	-	-%
Total Revenue	196,840	205,913	203,143	203,143	-	-%
Expenses						
Salaries & Benefits	143,115	146,726	144,300	144,300	-	-%
Services & Supplies	57,091	60,141	63,843	63,843	-	-%
Other Charges	(1,000)	-	-	-	-	-%
Other Financing Sources	-	-	(5,000)	(5,000)	-	-%
Total Expenses	199,206	206,867	203,143	203,143	-	-%
Net	\$ (2,366)	\$ (954)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ -	\$ -	\$ 2,000	\$ 2,000	-	-%
Total Expenses	-	-	2,000	2,000	-	-%
Net	\$ -	\$ -	\$ (2,000)	\$ (2,000)	-	-%

**Criminal Justice Investigation - Criminal
Justice - 7264001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ 75,535	\$ 80,463	\$ 70,000	\$ 70,000	-	-%
Total Revenue	75,535	80,463	70,000	70,000	-	-%
Expenses						
Services & Supplies	67,382	48,952	50,356	50,356	-	-%
Other Financing Sources	(532)	(436)	(1,200)	(1,200)	-	-%
Total Expenses	66,850	48,516	49,156	49,156	-	-%
Net	\$ 8,685	\$ 31,947	\$ 20,844	\$ 20,844	-	-%

DESCRIPTION

The Fire Department is responsible for the protection in unincorporated areas of the County. To enhance its central core of firefighting personnel, the County has entered into contractual agreements with four (4) incorporated cities and one (1) special district for those agencies to provide fire suppression services to the unincorporated areas contiguous to their own jurisdictions. In payment for this service, the County furnishes fire apparatus, equipment, maintenance, fuel and an amount of money, which is in-lieu of salaries for the personnel performing these services. Additionally, the County has sub-stations in the townships/city of Heber, Imperial, Niland, Ocotillo, Seeley, Palo Verde, East County (Winterhaven), and continued temporary emergency coverage of Salton Community Service District to provide fire protection. In addition to fire suppression, the department provides mandatory fire and safety inspections of various businesses and facilities, arson investigations, medical responses BLS/ALS, hazardous device responses, heavy rescue services, hazardous materials incident response, airport fire/crash/rescue support and mutual aid support to all other departments and special districts both locally and throughout the State of California.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
County Fire Protection Operating	\$ 8,310,468	\$ 8,670,607	\$ 5,424,028	\$ 5,498,878	74,850	1.4%
Fire Protection Hazardous Materials Incident Response Operations	10,057	11,505	9,360	9,360	-	-%
Office of Emergency Services (OES)	343,767	225,626	170,281	170,281	-	-%
City of Imperial Fire Protection Services	805,543	1,290,269	1,002,500	1,002,500	-	-%
Telephone Emergency Notification System (TENS) Program Grant	43,324	38,960	36,800	36,800	-	-%
2019 Homeland Security Grant Program	-	264,107	-	-	-	-%
2021 EMPG-ARPA	-	-	61,421	61,421	-	-%
2021 HSGP Homeland SEC GRT PRG	-	-	257,367	257,367	-	-%
2021 EMPG Emergency Management	-	-	163,120	163,120	-	-%
Total Revenue	9,513,159	10,501,074	7,124,877	7,199,727	74,850	1.1%

Expenses

County Fire Protection Operating	11,296,697	9,372,391	7,023,274	7,098,124	74,850	1.1%
Fire Protection Hazardous Materials Incident Response Operations	7,208	9,025	9,360	9,360	-	-%
Office of Emergency Services (OES)	295,649	416,047	152,067	152,067	-	-%
City of Imperial Fire Protection Services	848,115	1,052,944	1,107,755	1,107,755	-	-%

Fire Protection

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Telephone Emergency Notification System (TENS) Program Grant	29,268	21,983	36,666	36,666	-	-%
2019 Homeland Security Grant Program	-	207,705	5,619	5,619	-	-%
2021 EMPG-ARPA	-	373	61,048	61,048	-	-%
2021 HSGP Homeland SEC GRT PRG	-	3,295	158,354	257,367	99,013	62.5%
2021 EMPG Emergency Management	-	-	163,120	163,120	-	-%
Total Expenses	12,476,937	11,083,763	8,717,263	8,891,126	173,863	2.0%
Net	\$ (2,963,778)	\$ (582,689)	\$ (1,592,386)	\$ (1,691,399)	99,013	6.2%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 4,452,416	\$ 4,723,750	\$ 4,440,000	\$ 4,440,000	-	-%
Revenue from use of Money & Property	-	19,013	7,428	7,428	-	-%
Intergovernmental Revenues	(10,622)	75,220	61,600	61,600	-	-%
Federal Revenues	619,580	35,329	-	-	-	-%
Charges for Services	2,705,669	924,556	915,000	915,000	-	-%
Miscellaneous Revenues	543,425	2,892,739	-	74,850	74,850	-%
Total Revenue	8,310,468	8,670,607	5,424,028	5,498,878	74,850	1.4%
Expenses						
Salaries & Benefits	8,427,184	8,648,858	8,521,411	8,521,411	-	-%
Services & Supplies	2,202,585	2,763,781	2,397,033	2,471,883	74,850	3.1%
Inter-Fund Transfers	-	(2,389,678)	(2,389,678)	(2,389,678)	-	-%
Other Charges	(1,838,380)	(84,623)	(1,100,000)	(1,100,000)	-	-%
Capital Assets	3,217,714	845,286	-	-	-	-%
Other Financing Sources	(712,611)	(411,662)	(405,492)	(405,492)	-	-%
Intra-Fund Transfers	205	429	-	-	-	-%
Total Expenses	11,296,697	9,372,391	7,023,274	7,098,124	74,850	1.1%
Net	\$ (2,986,229)	\$ (701,784)	\$ (1,599,246)	\$ (1,599,246)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 10,057	\$ 10,360	\$ 9,360	\$ 9,360	-	-%
Miscellaneous Revenues	-	1,145	-	-	-	-%
Total Revenue	10,057	11,505	9,360	9,360	-	-%
Expenses						
Services & Supplies	7,208	8,628	9,360	9,360	-	-%
Other Charges	-	397	-	-	-	-%
Total Expenses	7,208	9,025	9,360	9,360	-	-%
Net	\$ 2,849	\$ 2,480	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (8,305)	\$ (26,188)	\$ (20,000)	\$ (20,000)	-	-%
Intergovernmental Revenues	128,673	181,281	190,281	190,281	-	-%
Federal Revenues	112,500	-	-	-	-	-%
Charges for Services	50,000	-	-	-	-	-%
Other Financing Sources	60,900	70,534	-	-	-	-%
Total Revenue	343,768	225,627	170,281	170,281	-	-%
Expenses						
Salaries & Benefits	427,895	303,248	273,167	273,167	-	-%
Services & Supplies	79,835	75,911	91,694	91,694	-	-%
Inter-Fund Transfers	-	(50,000)	(50,000)	-	50,000	(100.0)%
Other Charges	(2,000)	(6,000)	(7,500)	(7,500)	-	-%
Capital Assets	180,345	120,000	-	-	-	-%
Other Financing Sources	(390,426)	(27,113)	(155,294)	(155,294)	-	-%
Total Expenses	295,649	416,046	152,067	202,067	50,000	32.9%
Net	\$ 48,119	\$ (190,419)	\$ 18,214	\$ (31,786)	50,000	(274.5)%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 2,002	\$ 4,561	\$ 2,500	\$ 2,500	-	-%
Intergovernmental Revenues	803,431	1,285,708	1,000,000	1,000,000	-	-%
Miscellaneous Revenues	111	-	-	-	-	-%
Total Revenue	805,544	1,290,269	1,002,500	1,002,500	-	-%
Expenses						
Salaries & Benefits	534,045	724,634	766,655	766,655	-	-%
Services & Supplies	78,567	87,424	95,608	95,608	-	-%
Other Charges	(1,989)	3,394	8,000	8,000	-	-%
Other Financing Sources	237,492	237,492	237,492	237,492	-	-%
Total Expenses	848,115	1,052,944	1,107,755	1,107,755	-	-%
Net	\$ (42,571)	\$ 237,325	\$ (105,255)	\$ (105,255)	-	-%

**Telephone Emergency Notification System
(TENS) Program Grant - 1777001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,124	\$ 3,660	\$ 1,500	\$ 1,500	-	-%
Intergovernmental Revenues	42,200	35,300	35,300	35,300	-	-%
Total Revenue	43,324	38,960	36,800	36,800	-	-%
Expenses						
Services & Supplies	29,268	21,983	36,666	36,666	-	-%
Total Expenses	29,268	21,983	36,666	36,666	-	-%
Net	\$ 14,056	\$ 16,977	\$ 134	\$ 134	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ 264,107	\$ -	\$ -	-	-%
Total Revenue	-	264,107	-	-	-	-%
Expenses						
Services & Supplies	-	113,247	5,619	5,619	-	-%
Capital Assets	-	80,901	-	-	-	-%
Other Financing Sources	-	13,557	-	-	-	-%
Total Expenses	-	207,705	5,619	5,619	-	-%
Net	\$ -	\$ 56,402	\$ (5,619)	\$ (5,619)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 61,421	\$ 61,421	-	-%
Total Revenue	-	-	61,421	61,421	-	-%
Expenses						
Services & Supplies	-	373	61,048	61,048	-	-%
Total Expenses	-	373	61,048	61,048	-	-%
Net	\$ -	\$ (373)	\$ 373	\$ 373	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 257,367	\$ 257,367	-	-%
Total Revenue	-	-	257,367	257,367	-	-%
Expenses						
Services & Supplies	-	3,295	158,354	158,354	-	-%
Capital Assets	-	-	-	99,013	99,013	-%
Total Expenses	-	3,295	158,354	257,367	99,013	62.5%
Net	\$ -	\$ (3,295)	\$ 99,013	\$ -	99,013	(100.0)%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 163,120	\$ 163,120	-	-%
Total Revenue	-	-	163,120	163,120	-	-%
Expenses						
Services & Supplies	-	-	7,826	7,826	-	-%
Other Financing Sources	-	-	155,294	155,294	-	-%
Total Expenses	\$ -	\$ -	\$ 163,120	\$ 163,120	-	-%

DESCRIPTION

Human Resources and Risk Management is responsible for the administration of the County's comprehensive program of human resources, labor relations and risk management programs. This budget unit represents administrative costs for the County's risk management program, which includes health, dental and vision, liability, medical malpractice, workers' compensation, and unemployment insurance programs. We continually strive to efficiently plan, organize, coordinate and direct the County's comprehensive, centralized Human Resources and Risk Management programs, which promote a healthy, positive, productive and safe work environment; to provide our county departments with a highly qualified and trained staff that is diverse in nature, appropriately classified and equitably compensated; and to assist all County employees and the general public in a professional and timely manner.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Human Resources and Risk Management	\$ 2,121,333	\$ 2,058,650	\$ 1,968,730	\$ 2,008,264	39,534	2.0%
Loss Reserve - General Liability Operating	6,674,307	16,658,772	7,294,916	7,294,916	-	-%
Loss Reserve - Worker's Compensation	10,577,036	10,506,987	9,985,639	9,985,639	-	-%
Loss Reserve - Unemployment Compensation	963,427	499,971	563,930	563,930	-	-%
Loss Reserve - Dental/Vision	1,579,445	1,597,932	1,750,108	1,750,108	-	-%
Loss Reserve - Medical Malpractice	477,372	645,771	780,051	780,051	-	-%
Loss Reserve - Auto Insurance	385,775	583,189	568,193	568,193	-	-%
Workers Compensation - Court Tail Claims	355	1,032	791	791	-	-%
Workers Compensation - AIG Claims	34,281	95,924	73,625	73,625	-	-%
CSAC-EIA Health Program	36,407,855	38,263,621	39,830,498	39,891,763	61,265	0.2%
Total Revenue	59,221,186	70,911,849	62,816,481	62,917,280	100,799	0.2%
Expenses						
Human Resources and Risk Management	2,672,817	2,626,145	2,776,376	2,815,910	39,534	1.4%
Equal Employment Opportunity	150,579	174,406	193,606	201,846	8,240	4.3%
Loss Reserve - General Liability Operating	7,639,588	18,013,918	9,676,300	9,676,300	-	-%
Loss Reserve - Worker's Compensation	7,237,203	6,976,952	10,559,490	10,559,490	-	-%
Loss Reserve - Unemployment Compensation	266,794	420,080	474,120	474,120	-	-%
Loss Reserve - Dental/Vision	1,338,015	1,461,515	1,603,453	1,603,453	-	-%

Human Resources & Risk Management

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Loss Reserve - Medical Malpractice	443,156	642,103	817,384	817,384	-	-%
Loss Reserve - Auto Insurance	317,629	135,206	399,605	399,605	-	-%
Workers Compensation - Court Tail Claims	3,947	5,730	25,000	25,000	-	-%
Workers Compensation - AIG Claims	-	699,005	140,000	140,000	-	-%
CSAC-EIA Health Program	<u>33,433,550</u>	<u>34,748,243</u>	<u>39,751,154</u>	<u>39,751,154</u>	<u>-</u>	<u>-%</u>
Total Expenses	<u>53,503,278</u>	<u>65,903,303</u>	<u>66,416,488</u>	<u>66,464,262</u>	<u>47,774</u>	<u>0.1%</u>
Net	\$ 5,717,908	\$ 5,008,546	\$ (3,600,007)	\$ (3,546,982)	(53,025)	(1.5)%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 2,121,333	\$ 2,058,650	\$ 1,968,730	\$ 2,008,264	39,534	2.0%
Total Revenue	<u>2,121,333</u>	<u>2,058,650</u>	<u>1,968,730</u>	<u>2,008,264</u>	<u>39,534</u>	<u>2.0%</u>
Expenses						
Salaries & Benefits	2,256,996	2,450,257	2,526,188	2,565,722	39,534	1.6%
Services & Supplies	572,372	372,483	452,805	452,805	-	-%
Other Charges	(22,000)	(69,000)	(72,000)	(72,000)	-	-%
Intra-Fund Transfers	<u>(134,551)</u>	<u>(127,595)</u>	<u>(130,617)</u>	<u>(130,617)</u>	<u>-</u>	<u>-%</u>
Total Expenses	<u>2,672,817</u>	<u>2,626,145</u>	<u>2,776,376</u>	<u>2,815,910</u>	<u>39,534</u>	<u>1.4%</u>
Net	\$ (551,484)	\$ (567,495)	\$ (807,646)	\$ (807,646)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ 111,109	\$ 130,008	\$ 144,458	\$ 144,458	-	-%
Services & Supplies	40,470	47,398	52,148	60,388	8,240	15.8%
Other Charges	(1,000)	(3,000)	(3,000)	(3,000)	-	-%
Total Expenses	150,579	174,406	193,606	201,846	8,240	4.3%
Net	\$ (150,579)	\$ (174,406)	\$ (193,606)	\$ (201,846)	8,240	4.3%

**Loss Reserve - General Liability Operating
- 5206001**

FY 2024 Adopted Budget

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 23,101	\$ 29,857	\$ 30,273	\$ 30,273	-	-%
Charges for Services	6,651,206	16,628,916	7,264,643	7,264,643	-	-%
Total Revenue	6,674,307	16,658,773	7,294,916	7,294,916	-	-%
Expenses						
Services & Supplies	6,522,305	17,858,543	9,676,300	9,676,300	-	-%
Other Charges	(25,000)	154,000	-	-	-	-%
Intra-Fund Transfers	1,142,284	1,375	-	-	-	-%
Total Expenses	7,639,589	18,013,918	9,676,300	9,676,300	-	-%
Net	\$ (965,282)	\$ (1,355,145)	\$ (2,381,384)	\$ (2,381,384)	-	-%

**Loss Reserve - Worker's Compensation -
5207001**

FY 2024 Adopted Budget

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 285,573	\$ 958,717	\$ 711,677	\$ 711,677	-	-%
Charges for Services	10,291,463	9,548,270	9,273,962	9,273,962	-	-%
Total Revenue	10,577,036	10,506,987	9,985,639	9,985,639	-	-%
Expenses						
Services & Supplies	7,365,203	7,932,952	10,559,490	10,559,490	-	-%
Other Charges	(128,000)	(956,000)	-	-	-	-%
Other Financing Sources	-	690,596	-	-	-	-%
Intra-Fund Transfers	-	(690,596)	-	-	-	-%
Total Expenses	7,237,203	6,976,952	10,559,490	10,559,490	-	-%
Net	\$ 3,339,833	\$ 3,530,035	\$ (573,851)	\$ (573,851)	-	-%

**Loss Reserve - Unemployment
Compensation - 5208001**

FY 2024 Adopted Budget

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 22,427	\$ 78,043	\$ 58,786	\$ 58,786	-	-%
Charges for Services	941,000	421,928	505,144	505,144	-	-%
Total Revenue	963,427	499,971	563,930	563,930	-	-%
Expenses						
Services & Supplies	266,794	420,080	474,120	474,120	-	-%
Total Expenses	266,794	420,080	474,120	474,120	-	-%
Net	\$ 696,633	\$ 79,891	\$ 89,810	\$ 89,810	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 15,800	\$ 53,965	\$ 40,405	\$ 40,405	-	-%
Charges for Services	1,563,645	1,543,967	1,709,703	1,709,703	-	-%
Total Revenue	1,579,445	1,597,932	1,750,108	1,750,108	-	-%
Expenses						
Services & Supplies	1,332,156	1,455,754	1,603,453	1,603,453	-	-%
Other Charges	5,859	5,760	-	-	-	-%
Total Expenses	1,338,015	1,461,514	1,603,453	1,603,453	-	-%
Net	\$ 241,430	\$ 136,418	\$ 146,655	\$ 146,655	-	-%

**Loss Reserve - Medical Malpractice -
5211001**

FY 2024 Adopted Budget

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 6,372	\$ 16,354	\$ 14,066	\$ 14,066	-	-%
Charges for Services	471,000	629,417	765,985	765,985	-	-%
Total Revenue	477,372	645,771	780,051	780,051	-	-%
Expenses						
Services & Supplies	443,156	642,103	817,384	817,384	-	-%
Total Expenses	443,156	642,103	817,384	817,384	-	-%
Net	\$ 34,216	\$ 3,668	\$ (37,333)	\$ (37,333)	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 8,871	\$ 32,046	\$ 25,505	\$ 25,505	-	-%
Charges for Services	376,904	551,143	542,688	542,688	-	-%
Total Revenue	385,775	583,189	568,193	568,193	-	-%
Expenses						
Services & Supplies	117,723	124,310	99,605	99,605	-	-%
Other Charges	83,000	(240,000)	150,000	150,000	-	-%
Other Financing Sources	-	128,890	-	-	-	-%
Intra-Fund Transfers	116,906	122,006	150,000	150,000	-	-%
Total Expenses	317,629	135,206	399,605	399,605	-	-%
Net	\$ 68,146	\$ 447,983	\$ 168,588	\$ 168,588	-	-%

**Workers Compensation - Court Tail Claims
- 5214001**

FY 2024 Adopted Budget

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 355	\$ 1,032	\$ 791	\$ 791	-	-%
Total Revenue	355	1,032	791	791	-	-%
Expenses						
Services & Supplies	3,947	5,730	25,000	25,000	-	-%
Total Expenses	3,947	5,730	25,000	25,000	-	-%
Net	\$ (3,592)	\$ (4,698)	\$ (24,209)	\$ (24,209)	-	-%

**Workers Compensation - AIG Claims -
5215001**

FY 2024 Adopted Budget

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 34,281	\$ 95,924	\$ 73,625	\$ 73,625	-	-%
Total Revenue	34,281	95,924	73,625	73,625	-	-%
Expenses						
Services & Supplies	-	8,409	140,000	140,000	-	-%
Intra-Fund Transfers	-	690,596	-	-	-	-%
Total Expenses	-	699,005	140,000	140,000	-	-%
Net	\$ 34,281	\$ (603,081)	\$ (66,375)	\$ (66,375)	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 42,596	\$ 219,105	\$ 149,330	\$ 149,330	-	-%
Charges for Services	36,360,674	38,039,847	39,677,178	39,738,443	61,265	0.2%
Miscellaneous Revenues	4,585	4,670	3,990	3,990	-	-%
Total Revenue	36,407,855	38,263,622	39,830,498	39,891,763	61,265	0.2%
Expenses						
Services & Supplies	33,423,485	34,736,319	39,739,154	39,739,154	-	-%
Other Charges	10,065	11,924	12,000	12,000	-	-%
Total Expenses	33,433,550	34,748,243	39,751,154	39,751,154	-	-%
Net	\$ 2,974,305	\$ 3,515,379	\$ 79,344	\$ 140,609	(61,265)	77.2%

Imperial County Workforce and Economic Development

FY 2024 Adopted Budget

DESCRIPTION

This budget unit was established to replace the former JTPA budget unit. The Workforce Development Office administers funds under the Workforce Investment Act (WIA). WIA consists of the following different Titles of this budget unit: Adult Programs, Youth Programs, Dislocated Worker Programs, Welfare-to-Work Programs.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Imperial County Community and Economic Development (ICCED)	\$ 175,044	\$ 107,729	\$ 26,000	\$ 26,000	-	-%
USDA Rural Business Development Grant - Revolving Loan Fund (RLF)	3,101	9,809	5,543	5,543	-	-%
Workforce Development Office - Administration	4,762,152	5,060,731	5,729,451	5,906,503	177,052	3.1%
Community Development Block Grant (CDBG) Program - Housing Revolving Loan Fund	65,356	48,004	59,605	59,605	-	-%
Workforce Investment Act (WIA)	3,607,167	5,293,246	10,834,961	10,834,961	-	-%
Economic Development Administration (EDA) Grant - Operating	-	-	70,000	70,000	-	-%
FTHB Home Program Income	153,923	9,000	10,000	10,000	-	-%
Housing Rehabilitation Grant for Seeley and Winterhaven - Agreement No. 08-STBG-4785	403	1,276	600	600	-	-%
Neighborhood Stabilization Program (NSP3) Grant - Housing Activities	-	360,536	301,767	301,767	-	-%
Neighborhood Stabilization Program (NSP3) Grant - Program Income	1,381	4,460	202,000	202,000	-	-%
Social Services Future	47,983	91,455	450,000	450,000	-	-%
Palo Verde County Water District Loan	6,400	4,571	5,485	5,485	-	-%
Winterhaven County Water District Loan	12,589	11,540	12,590	12,590	-	-%
Winterhaven Projects and Programs - Agreement No. 16-CDBG-11151	1,112,748	(842,396)	-	-	-	-%
Palo Verde Water Well #2 Project - Agreement No. 18-CDBG-12925	-	-	450,000	450,000	-	-%

Imperial County Workforce and Economic Development

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Heber Housing Rehabilitation Projects - Agreement No. 18-CDBG-12926	-	-	350,000	350,000	-	-%
Salton Sea Beach Housing Rehabilitation Projects - Agreement No. 18-CDBG-12928	-	-	350,000	350,000	-	-%
Seeley Fire Station and Cooling Center Project - Agreement No. 18-CDBG-1924	-	433,713	4,059,136	4,059,136	-	-%
Home Tenant-Based Rental Assistant (TBRA) Program - HCD Agreement No. 18-HOME-12575	-	-	500,000	500,000	-	-%
18-HOME-12574	-	-	500,000	500,000	-	-%
20-CDBG-CV2-3-00309	-	88,636	21,203	21,203	-	-%
20-CDBG-CV2-3-00310	-	377,021	43,712	43,712	-	-%
19-HOME-14974	-	-	500,000	500,000	-	-%
Small Business Development Center	-	263,388	25,000	105,000	80,000	320.0%
Total Revenue	9,948,247	11,322,719	24,507,053	24,764,105	257,052	1.0%

Expenses

Imperial County Community and Economic Development (ICCED)	579,733	544,188	707,095	713,784	6,689	0.9%
Workforce Development Office - Administration	4,871,257	5,010,926	5,643,951	5,828,163	184,212	3.3%
Community Development Block Grant (CDBG) Program - Housing Revolving Loan Fund	88,463	-	-	-	-	-%
Workforce Investment Act (WIA)	3,265,922	5,337,325	10,834,961	10,834,961	-	-%
Economic Development Administration (EDA) Grant - Operating	(9,098)	-	80,393	80,393	-	-%
FTHB Home Program Income	250	-	2,600	2,600	-	-%
Neighborhood Stabilization Program (NSP3) Grant - Housing Activities	3,715	-	301,767	301,767	-	-%
Neighborhood Stabilization Program (NSP3) Grant - Program Income	104	2,418	204,319	204,319	-	-%

Imperial County Workforce and Economic Development

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Social Services Future	101,538	2,224	450,000	450,000	-	-%
Winterhaven County Water District Loan	-	-	10,453	10,453	-	-%
Winterhaven Projects and Programs - Agreement No. 16-CDBG-11151	230,632	119,520	-	-	-	-%
Palo Verde Water Well #2 Project - Agreement No. 18-CDBG-12925	(71,238)	47,391	464,376	464,376	-	-%
Heber Housing Rehabilitation Projects - Agreement No. 18-CDBG-12926	143	1,960	349,633	349,633	-	-%
Salton Sea Beach Housing Rehabilitation Projects - Agreement No. 18-CDBG-12928	143	1,793	349,633	349,633	-	-%
Seeley Fire Station and Cooling Center Project - Agreement No. 18-CDBG-1924	242,080	920,903	4,054,309	4,054,309	-	-%
Home Tenant-Based Rental Assistant (TBRA) Program - HCD Agreement No. 18-HOME-12575	24,973	87,540	404,746	404,746	-	-%
18-HOME-12574	647	4,025	495,326	495,326	-	-%
20-CDBG-CV2-3-00309	-	90,552	19,669	19,669	-	-%
20-CDBG-CV2-3-00310	5,039	390,484	36,712	36,712	-	-%
19-HOME-14974	18	-	499,982	499,982	-	-%
Small Business Development Center	-	404,347	323,911	403,911	80,000	24.7%
Total Expenses	9,334,321	12,965,596	25,233,836	25,504,737	270,901	1.1%
Net	\$ 613,926	\$ (1,642,877)	\$ (726,783)	\$ (740,632)	13,849	1.9%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 175,044	\$ 107,729	\$ 26,000	\$ 26,000	-	-%
Total Revenue	175,044	107,729	26,000	26,000	-	-%
Expenses						
Salaries & Benefits	472,143	511,632	547,971	554,660	6,689	1.2%
Services & Supplies	86,646	50,533	172,624	172,624	-	-%
Other Charges	(6,000)	(18,000)	(15,000)	(15,000)	-	-%
Other Financing Sources	26,920	-	-	-	-	-%
Intra-Fund Transfers	23	23	1,500	1,500	-	-%
Total Expenses	579,732	544,188	707,095	713,784	6,689	0.9%
Net	\$ (404,688)	\$ (436,459)	\$ (681,095)	\$ (687,784)	6,689	1.0%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,101	\$ 9,809	\$ 5,543	\$ 5,543	-	-%
Total Revenue	3,101	9,809	5,543	5,543	-	-%
Expenses						
Net	\$ 3,101	\$ 9,809	\$ 5,543	\$ 5,543	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 513,937	\$ 596,635	\$ 599,150	\$ 599,150	-	-%
Federal Revenues	4,244,811	4,447,512	5,123,801	5,300,853	177,052	3.5%
Charges for Services	3,404	16,580	6,500	6,500	-	-%
Miscellaneous Revenues	-	4	-	-	-	-%
Total Revenue	4,762,152	5,060,731	5,729,451	5,906,503	177,052	3.1%
Expenses						
Salaries & Benefits	3,162,589	3,139,138	3,442,821	3,627,033	184,212	5.4%
Services & Supplies	1,737,364	1,847,430	2,201,130	2,201,130	-	-%
Other Charges	(35,000)	9,867	-	-	-	-%
Intra-Fund Transfers	6,304	14,491	-	-	-	-%
Total Expenses	4,871,257	5,010,926	5,643,951	5,828,163	184,212	3.3%
Net	\$ (109,105)	\$ 49,805	\$ 85,500	\$ 78,340	7,160	(8.4)%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 753	\$ 2,632	\$ 1,000	\$ 1,000	-	-%
Charges for Services	64,603	45,372	58,605	58,605	-	-%
Total Revenue	65,356	48,004	59,605	59,605	-	-%
Expenses						
Services & Supplies	2,674	-	-	-	-	-%
Other Financing Sources	85,789	-	-	-	-	-%
Total Expenses	88,463	-	-	-	-	-%
Net	\$ (23,107)	\$ 48,004	\$ 59,605	\$ 59,605	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 3,594,583	\$ 5,289,771	\$ 10,834,961	\$ 10,834,961	-	-%
Charges for Services	9,655	3,345	-	-	-	-%
Miscellaneous Revenues	2,929	130	-	-	-	-%
Total Revenue	3,607,167	5,293,246	10,834,961	10,834,961	-	-%
Expenses						
Services & Supplies	3,265,922	4,848,743	10,834,961	10,834,961	-	-%
Capital Assets	-	488,582	-	-	-	-%
Total Expenses	3,265,922	5,337,325	10,834,961	10,834,961	-	-%
Net	\$ 341,245	\$ (44,079)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ -	\$ 70,000	\$ 70,000	-	-%
Total Revenue	-	-	70,000	70,000	-	-%
Expenses						
Services & Supplies	(9,098)	-	80,393	80,393	-	-%
Total Expenses	(9,098)	-	80,393	80,393	-	-%
Net	\$ 9,098	\$ -	\$ (10,393)	\$ (10,393)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Miscellaneous Revenues	\$ 153,923	\$ 9,000	\$ 10,000	\$ 10,000	-	-%
Total Revenue	153,923	9,000	10,000	10,000	-	-%
Expenses						
Services & Supplies	250	-	2,600	2,600	-	-%
Total Expenses	250	-	2,600	2,600	-	-%
Net	\$ 153,673	\$ 9,000	\$ 7,400	\$ 7,400	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 403	\$ 1,276	\$ 600	\$ 600	-	-%
Total Revenue	403	1,276	600	600	-	-%
Expenses						
Net	\$ 403	\$ 1,276	\$ 600	\$ 600	-	-%

**Neighborhood Stabilization Program
(NSP3) Grant - - 1834001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ 360,536	\$ 301,767	\$ 301,767	-	-%
Total Revenue	-	360,536	301,767	301,767	-	-%
Expenses						
Services & Supplies	3,715	-	301,767	301,767	-	-%
Total Expenses	3,715	-	301,767	301,767	-	-%
Net	\$ (3,715)	\$ 360,536	\$ -	\$ -	-	-%

**Neighborhood Stabilization Program
(NSP3) Grant - - 1849001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,381	\$ 4,360	\$ 2,000	\$ 2,000	-	-%
Charges for Services	-	100	-	-	-	-%
Miscellaneous Revenues	-	-	200,000	200,000	-	-%
Total Revenue	1,381	4,460	202,000	202,000	-	-%
Expenses						
Services & Supplies	104	2,418	204,319	204,319	-	-%
Total Expenses	104	2,418	204,319	204,319	-	-%
Net	\$ 1,277	\$ 2,042	\$ (2,319)	\$ (2,319)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 47,983	\$ 91,455	\$ 450,000	\$ 450,000	-	-%
Total Revenue	47,983	91,455	450,000	450,000	-	-%
Expenses						
Services & Supplies	101,538	2,224	450,000	450,000	-	-%
Total Expenses	101,538	2,224	450,000	450,000	-	-%
Net	\$ (53,555)	\$ 89,231	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 6,400	\$ 4,571	\$ 5,485	\$ 5,485	-	-%
Total Revenue	6,400	4,571	5,485	5,485	-	-%
Expenses						
Net	\$ 6,400	\$ 4,571	\$ 5,485	\$ 5,485	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 12,589	\$ 11,540	\$ 12,590	\$ 12,590	-	-%
Total Revenue	12,589	11,540	12,590	12,590	-	-%
Expenses						
Services & Supplies	-	-	10,453	10,453	-	-%
Total Expenses	-	-	10,453	10,453	-	-%
Net	\$ 12,589	\$ 11,540	\$ 2,137	\$ 2,137	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 450,000	\$ 450,000	-	-%
Total Revenue	-	-	450,000	450,000	-	-%
Expenses						
Services & Supplies	14,551	47,391	464,376	464,376	-	-%
Other Financing Sources	(85,789)	-	-	-	-	-%
Total Expenses	(71,238)	47,391	464,376	464,376	-	-%
Net	\$ 71,238	\$ (47,391)	\$ (14,376)	\$ (14,376)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 350,000	\$ 350,000	-	-%
Total Revenue	-	-	350,000	350,000	-	-%
Expenses						
Services & Supplies	143	1,960	349,633	349,633	-	-%
Total Expenses	143	1,960	349,633	349,633	-	-%
Net	\$ (143)	\$ (1,960)	\$ 367	\$ 367	-	-%

**Salton Sea Beach Housing Rehabilitation
Projects - - 1957001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 350,000	\$ 350,000	-	-%
Total Revenue	-	-	350,000	350,000	-	-%
Expenses						
Services & Supplies	143	1,793	349,633	349,633	-	-%
Total Expenses	143	1,793	349,633	349,633	-	-%
Net	\$ (143)	\$ (1,793)	\$ 367	\$ 367	-	-%

**Seeley Fire Station and Cooling Center
Project - A - 1958001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ 433,713	\$ 4,059,136	\$ 4,059,136	-	-%
Total Revenue	-	433,713	4,059,136	4,059,136	-	-%
Expenses						
Services & Supplies	242,080	920,903	4,054,309	4,054,309	-	-%
Total Expenses	242,080	920,903	4,054,309	4,054,309	-	-%
Net	\$ (242,080)	\$ (487,190)	\$ 4,827	\$ 4,827	-	-%

**Home Tenant-Based Rental Assistant
(TBRA) Program - 1961001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 500,000	\$ 500,000	-	-%
Total Revenue	-	-	500,000	500,000	-	-%
Expenses						
Services & Supplies	24,973	87,540	404,746	404,746	-	-%
Total Expenses	24,973	87,540	404,746	404,746	-	-%
Net	\$ (24,973)	\$ (87,540)	\$ 95,254	\$ 95,254	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 500,000	\$ 500,000	-	-%
Total Revenue	-	-	500,000	500,000	-	-%
Expenses						
Services & Supplies	647	4,025	495,326	495,326	-	-%
Total Expenses	647	4,025	495,326	495,326	-	-%
Net	\$ (647)	\$ (4,025)	4,674	\$ 4,674	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ 88,636	\$ 21,203	\$ 21,203	-	-%
Total Revenue	-	88,636	21,203	21,203	-	-%
Expenses						
Services & Supplies	-	90,552	19,669	19,669	-	-%
Total Expenses	-	90,552	19,669	19,669	-	-%
Net	\$ -	\$ (1,916)	\$ 1,534	\$ 1,534	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ 377,021	\$ 43,712	\$ 43,712	-	-%
Total Revenue	-	377,021	43,712	43,712	-	-%
Expenses						
Services & Supplies	5,039	390,484	36,712	36,712	-	-%
Total Expenses	5,039	390,484	36,712	36,712	-	-%
Net	\$ (5,039)	\$ (13,463)	\$ 7,000	\$ 7,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 500,000	\$ 500,000	-	-%
Total Revenue	-	-	500,000	500,000	-	-%
Expenses						
Services & Supplies	18	-	499,982	499,982	-	-%
Total Expenses	18	-	499,982	499,982	-	-%
Net	\$ (18)	\$ -	\$ 18	\$ 18	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ (161)	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	258,549	25,000	105,000	80,000	320.0%
Charges for Services	-	5,000	-	-	-	-%
Total Revenue	-	263,388	25,000	105,000	80,000	320.0%
Expenses						
Salaries & Benefits	-	179,750	271,021	271,021	-	-%
Services & Supplies	-	224,597	52,890	52,890	-	-%
Intra-Fund Transfers	-	-	-	80,000	80,000	-%
Total Expenses	-	404,347	323,911	403,911	80,000	24.7%
Net	\$ -	\$ (140,959)	\$ (298,911)	\$ (298,911)	-	-%

DESCRIPTION

The Imperial County Free Library (ICFL) system serves over 53,400 residents of Imperial County who live in the unincorporated areas or in the cities of Calipatria, Holtville, and Westmorland. The system has four branch locations open to the public, located in Calipatria, Heber, Holtville, and Salton City with an administrative headquarters located in County Center II in El Centro.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
County Library Operating	\$ 614,399	\$ 674,497	\$ 625,954	\$ 625,954	-	-%
County Fellowship Program	(36)	(784)	-	-	-	-%
Special Library Projects	500,012	418,169	-	-	-	-%
Total Revenue	1,114,375	1,091,882	625,954	625,954	-	-%
Expenses						
County Library Operating	647,150	690,768	816,975	816,975	-	-%
County Fellowship Program	(5,664)	55,116	-	-	-	-%
Special Library Projects	-	56,473	871,344	871,344	-	-%
Total Expenses	641,486	802,357	1,688,319	1,688,319	-	-%
Net	\$ 472,889	\$ 289,525	\$ (1,062,365)	\$ (1,062,365)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 449,927	\$ 432,979	\$ 413,500	\$ 413,500	-	-%
Revenue from use of Money & Property	(4,929)	(15,435)	(10,000)	(10,000)	-	-%
Intergovernmental Revenues	168,057	253,493	221,254	221,254	-	-%
Charges for Services	1,343	3,460	1,200	1,200	-	-%
Total Revenue	614,398	674,497	625,954	625,954	-	-%
Expenses						
Salaries & Benefits	533,328	540,287	660,795	660,795	-	-%
Services & Supplies	121,944	171,481	192,180	192,180	-	-%
Other Charges	(8,122)	(21,000)	(21,000)	(21,000)	-	-%
Other Financing Sources	-	-	(15,000)	(15,000)	-	-%
Total Expenses	647,150	690,768	816,975	816,975	-	-%
Net	\$ (32,752)	\$ (16,271)	\$ (191,021)	\$ (191,021)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (36)	\$ (784)	\$ -	\$ -	-	-%
Total Revenue	(36)	(784)	-	-	-	-%
Expenses						
Salaries & Benefits	-	-	302,275	302,275	-	-%
Services & Supplies	-	55,116	22,132	22,132	-	-%
Other Financing Sources	(5,664)	-	(324,407)	(324,407)	-	-%
Total Expenses	(5,664)	55,116	-	-	-	-%
Net	\$ 5,628	\$ (55,900)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 12	\$ 18,169	\$ -	\$ -	-	-%
Intergovernmental Revenues	500,000	400,000	-	-	-	-%
Total Revenue	500,012	418,169	-	-	-	-%
Expenses						
Salaries & Benefits	-	37,859	50,725	50,725	-	-%
Services & Supplies	-	18,614	820,619	820,619	-	-%
Total Expenses	-	56,473	871,344	871,344	-	-%
Net	\$ 500,012	\$ 361,696	\$ (871,344)	\$ (871,344)	-	-%

DESCRIPTION

Building & Safety is responsible for the enforcement of State and County Building Codes, and regulations, (Part 1.5 of Division 13 of the Health and Safety Code of the State of California), issuing permits, performing field inspections, and reviewing plans of proposed projects for compliance with current regulations and laws. Since 1985, the Division has been responsible for the enforcement of the California State Mobile Home Parks Act: 30 within the incorporated areas, and 46 within the unincorporated areas of Imperial County. The Division is also under contract with one (1) incorporated Cities: Calipatria. The Division's services also include code enforcement.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Planning - Building Inspection	\$ 398,202	\$ 592,163	\$ 445,100	\$ 457,623	12,523	2.8%
Planning Department	496,211	420,671	373,200	377,620	4,420	1.2%
Airport Land Use Commission	-	7	-	-	-	-%
HCD SB 2 Planning Grants Program (PGP)	127,300	1,022	-	-	-	-%
CEC Grant Solar App	-	-	-	40,000	40,000	-%
Planning Dept Mis	-	-	1,500,000	1,500,000	-	-%
Smara Consult Service	-	-	180,000	180,000	-	-%
Total Revenue	1,021,713	1,013,863	2,498,300	2,555,243	56,943	2.3%
Expenses						
Planning - Building Inspection	1,346,084	1,473,899	1,647,645	1,660,168	12,523	0.8%
Groundwater Management Program	23,175	19,670	23,175	23,175	-	-%
Planning Commission Advisory	50,607	43,559	58,530	58,530	-	-%
Planning Department	1,990,176	2,022,312	2,160,589	2,223,382	62,793	2.9%
Airport Land Use Commission	12,419	10,799	50,738	50,738	-	-%
HCD SB 2 Planning Grants Program (PGP)	127,535	42,563	20,000	20,000	-	-%
CEC Grant Solar App	-	-	-	40,000	40,000	-%
Planning Dept Mis	-	-	782,400	782,400	-	-%
Smara Consult Service	-	-	150,000	150,000	-	-%
General Planning	-	-	100,000	100,000	-	-%
State Smi Fund	-	-	85,000	85,000	-	-%
Bldg Inspect Plan Check Fee	-	-	90,000	90,000	-	-%
State Mobile Home Fees	-	-	55,000	55,000	-	-%
CBSC Surcharge	-	-	12,000	12,000	-	-%
USG Groundwater Monitoring EIR	-	-	35,000	35,000	-	-%
Monitoring & Complnc- Planning	-	-	1,500,000	1,500,000	-	-%
Building Permits-Planning	-	-	200,000	200,000	-	-%
Environment Impact Report - Planning	-	-	2,500,000	2,500,000	-	-%

Planning & Development Services**FY 2024 Adopted Budget**

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Total Expenses	3,549,996	3,612,802	9,470,077	9,585,393	115,316	1.2%
Net	\$ (2,528,283)	\$ (2,598,939)	\$ (6,971,777)	\$ (7,030,150)	58,373	0.8%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 385,077	\$ 575,561	\$ 435,000	\$ 447,523	12,523	2.9%
Charges for Services	13,125	16,602	10,100	10,100	-	-%
Total Revenue	398,202	592,163	445,100	457,623	12,523	2.8%
Expenses						
Salaries & Benefits	1,117,136	1,300,091	1,376,014	1,388,537	12,523	0.9%
Services & Supplies	252,716	222,294	328,906	328,906	-	-%
Other Charges	(12,000)	(35,484)	(42,000)	(42,000)	-	-%
Intra-Fund Transfers	(11,767)	(13,002)	(15,275)	(15,275)	-	-%
Total Expenses	1,346,085	1,473,899	1,647,645	1,660,168	12,523	0.8%
Net	\$ (947,883)	\$ (881,736)	\$ (1,202,545)	\$ (1,202,545)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 23,175	\$ 19,670	\$ 23,175	\$ 23,175	-	-%
Total Expenses	23,175	19,670	23,175	23,175	-	-%
Net	\$ (23,175)	\$ (19,670)	\$ (23,175)	\$ (23,175)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ 5,894	\$ 5,931	\$ 11,553	\$ 11,553	-	-%
Services & Supplies	22,737	15,652	28,476	28,476	-	-%
Intra-Fund Transfers	21,976	21,976	18,501	18,501	-	-%
Total Expenses	50,607	43,559	58,530	58,530	-	-%
Net	\$ (50,607)	\$ (43,559)	\$ (58,530)	\$ (58,530)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 285,944	\$ 289,940	\$ 230,200	\$ 234,620	4,420	1.9%
Charges for Services	210,267	130,730	143,000	143,000	-	-%
Total Revenue	496,211	420,670	373,200	377,620	4,420	1.2%
Expenses						
Salaries & Benefits	1,623,344	1,720,770	1,908,572	1,914,297	5,725	0.3%
Services & Supplies	366,526	315,776	278,365	278,365	-	-%
Other Charges	(16,000)	(48,000)	(48,000)	(48,000)	-	-%
Capital Assets	-	-	-	57,068	57,068	-%
Intra-Fund Transfers	16,306	33,766	21,652	21,652	-	-%
Total Expenses	1,990,176	2,022,312	2,160,589	2,223,382	62,793	2.9%
Net	\$ (1,493,965)	\$ (1,601,642)	\$ (1,787,389)	\$ (1,845,762)	58,373	3.3%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ 7	\$ -	\$ -	-	-%
Total Revenue	-	7	-	-	-	-%
Expenses						
Services & Supplies	8,443	6,823	46,261	346,261	300,000	648.5%
Other Financing Sources	-	-	-	(300,000)	(300,000)	-%
Intra-Fund Transfers	3,976	3,976	4,477	4,477	-	-%
Total Expenses	12,419	10,799	50,738	50,738	-	-%
Net	\$ (12,419)	\$ (10,792)	\$ (50,738)	\$ (50,738)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (99)	\$ 1,022	\$ -	\$ -	-	-%
Intergovernmental Revenues	127,399	-	-	-	-	-%
Total Revenue	127,300	1,022	-	-	-	-%
Expenses						
Services & Supplies	127,535	42,563	70,000	70,000	-	-%
Other Financing Sources	-	-	(50,000)	(50,000)	-	-%
Total Expenses	127,535	42,563	20,000	20,000	-	-%
Net	\$ (235)	\$ (41,541)	\$ (20,000)	\$ (20,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 40,000	40,000	-%
Total Revenue	-	-	-	40,000	40,000	-%
Expenses						
Services & Supplies	-	-	-	40,000	40,000	-%
Total Expenses	\$ -	\$ -	\$ -	\$ 40,000	40,000	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	-	-%
Total Revenue	-	-	1,500,000	1,500,000	-	-%
Expenses						
Services & Supplies	-	-	782,400	782,400	-	-%
Total Expenses	-	-	782,400	782,400	-	-%
Net	\$ -	\$ -	\$ 717,600	\$ 717,600	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 180,000	\$ 180,000	-	-%
Total Revenue	-	-	180,000	180,000	-	-%
Expenses						
Services & Supplies	-	-	150,000	150,000	-	-%
Total Expenses	-	-	150,000	150,000	-	-%
Net	\$ -	\$ -	\$ 30,000	\$ 30,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 70,000	\$ 70,000	-	-%
Total Revenue	-	-	70,000	70,000	-	-%
Expenses						
Services & Supplies	-	-	50,000	50,000	-	-%
Other Financing Sources	-	-	50,000	50,000	-	-%
Total Expenses	-	-	100,000	100,000	-	-%
Net	\$ -	\$ -	\$ (30,000)	\$ (30,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 50,000	\$ 50,000	-	-%
Total Revenue	-	-	50,000	50,000	-	-%
Expenses						
Services & Supplies	-	-	85,000	85,000	-	-%
Total Expenses	-	-	85,000	85,000	-	-%
Net	\$ -	\$ -	\$ (35,000)	\$ (35,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 200,000	\$ 200,000	-	-%
Total Revenue	-	-	200,000	200,000	-	-%
Expenses						
Services & Supplies	-	-	90,000	90,000	-	-%
Total Expenses	-	-	90,000	90,000	-	-%
Net	\$ -	\$ -	\$ 110,000	\$ 110,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 50,000	\$ 50,000	-	-%
Total Revenue	-	-	50,000	50,000	-	-%
Expenses						
Services & Supplies	-	-	55,000	55,000	-	-%
Total Expenses	-	-	55,000	55,000	-	-%
Net	\$ -	\$ -	\$ (5,000)	\$ (5,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 10,500	\$ 10,500	-	-%
Total Revenue	-	-	10,500	10,500	-	-%
Expenses						
Services & Supplies	-	-	12,000	12,000	-	-%
Total Expenses	-	-	12,000	12,000	-	-%
Net	\$ -	\$ -	\$ (1,500)	\$ (1,500)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 35,000	\$ 35,000	-	-%
Total Revenue	-	-	35,000	35,000	-	-%
Expenses						
Services & Supplies	-	-	35,000	35,000	-	-%
Total Expenses	\$ -	\$ -	\$ 35,000	\$ 35,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	-	-%
Total Revenue	-	-	1,500,000	1,500,000	-	-%
Expenses						
Services & Supplies	-	-	1,500,000	1,500,000	-	-%
Total Expenses	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 200,000	\$ 200,000	-	-%
Total Revenue	-	-	200,000	200,000	-	-%
Expenses						
Services & Supplies	-	-	200,000	200,000	-	-%
Total Expenses	\$ -	\$ -	\$ 200,000	\$ 200,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	-	-%
Total Revenue	-	-	2,500,000	2,500,000	-	-%
Expenses						
Services & Supplies	-	-	2,500,000	2,500,000	-	-%
Total Expenses	\$ -	\$ -	\$ 2,500,000	\$ 2,500,000	-	-%

DESCRIPTION

Imperial County Probation is a public safety agency whose purpose is to provide evidence-based interventions and supervision practices to reduce offender risk and recidivism. The Adult Unit conducts investigations for the Court, enforces court orders, obtains victim information, and facilitates the re-socialization of adult offenders as mandated pursuant to 1203.5 through 1203.14 of the Penal Code. The Department's Juvenile Unit conducts investigations for Court, establishes case plans for the minor and the family, and enforces court orders, as mandated in 232 through 727 of the Welfare and Institutions Code. Probation Officers are classified as peace officers and are authorized to carry firearms while on duty under PC Section 830.5.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Juvenile Hall	\$ 585,427	\$ 965,228	\$ 915,750	\$ 915,750	-	-%
Probation Department	675,131	432,338	920,626	920,626	-	-%
Probation Imperial Valley Street Interdiction Team (IVSIT)	123,655	43,732	174,000	174,000	-	-%
Probation Board of Corrections Training Program	57,896	60,433	58,891	58,891	-	-%
Juvenile Crime Prevention Act AB 1913	504,835	584,692	885,730	885,730	-	-%
Community Corrections Performance Incentives Act of 2009 - SB 678	164,055	243,623	223,000	223,000	-	-%
Community Corrections Planning	200,000	370	100,000	100,000	-	-%
Community Corrections - Probation	3,816,209	6,222,861	6,852,792	6,889,227	36,435	0.5%
Day Reporting Center - AB 109	33,480	475,289	108,500	108,500	-	-%
Youth Reinvestment Grant Program - Areement No. BSCC 571-19	-	276,668	-	-	-	-%
Juvenile Justice Realignment Block Grant	250,405	1,417,593	1,243,764	1,243,764	-	-%
Probation - Mobile Unit Grant Program Agreement No. BSCC379-22	-	-	-	198,986	198,986	-%
Probation - Vera's Initiative to End Girl's Incarceration Grant Agreement #2023- 303-OYCR	-	-	-	125,000	125,000	-%
Youth Offender Block Grant (YOBG) Program	1,688,733	964,454	2,451,630	2,451,630	-	-%
Total Revenue	8,099,826	11,687,281	13,934,683	14,295,104	360,421	2.6%

Expenses

Juvenile Hall	2,897,097	3,252,186	3,078,858	3,078,858	-	-%
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Probation Department

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Probation Department	7,235,845	7,269,654	6,067,770	6,102,645	34,875	0.6%
Probation Imperial Valley Street Interdiction Team (IVSIT)	269,644	287,879	217,769	217,769	-	-%
Probation Board of Corrections Training Program	81,809	58,634	58,891	58,891	-	-%
Probation Federal Asset Forfeiture	18,012	-	-	-	-	-%
Juvenile Crime Prevention Act AB 1913	651,768	712,480	830,567	830,567	-	-%
Community Corrections Performance Incentives Act of 2009 - SB 678	41,177	102,377	223,000	223,000	-	-%
Community Corrections Planning	57,808	56,464	100,000	100,000	-	-%
Community Corrections - Probation	3,823,033	6,222,861	6,853,357	6,889,792	36,435	0.5%
Day Reporting Center - AB 109	358,102	334,561	108,500	108,500	-	-%
Wraparound Program - Probation	-	-	(185,021)	(185,021)	-	-%
Youth Reinvestment Grant Program - Areement No. BSCC 571-19	103,826	263,887	-	-	-	-%
Juvenile Justice Realignment Block Grant	11,969	236,066	507,040	507,040	-	-%
Probation - Mobile Unit Grant Program Agreement No. BSCC379-22	-	-	-	198,986	198,986	-%
Probation - Vera's Initiative to End Girl's Incarceration Grant Agreement #2023- 303-OYCR	-	-	-	125,000	125,000	-%
Youth Offender Block Grant (YOBG) Program	671,960	1,313,198	1,334,319	1,334,319	-	-%
Total Expenses	16,222,050	20,110,247	19,195,050	19,590,346	395,296	2.1%
Net	\$ (8,122,224)	\$ (8,422,966)	\$ (5,260,367)	\$ (5,295,242)	34,875	0.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 555,963	\$ 886,437	\$ 895,000	\$ 895,000	-	-%
Federal Revenues	29,162	77,932	10,000	10,000	-	-%
Charges for Services	302	859	10,750	10,750	-	-%
Total Revenue	585,427	965,228	915,750	915,750	-	-%
Expenses						
Salaries & Benefits	2,496,451	2,721,941	2,702,623	2,702,623	-	-%
Services & Supplies	399,521	542,572	850,662	850,662	-	-%
Other Charges	(26,500)	(71,266)	(525,427)	(525,427)	-	-%
Other Financing Sources	(6,594)	(31,200)	-	-	-	-%
Intra-Fund Transfers	34,219	90,139	51,000	51,000	-	-%
Total Expenses	2,897,097	3,252,186	3,078,858	3,078,858	-	-%
Net	\$ (2,311,670)	\$ (2,286,958)	\$ (2,163,108)	\$ (2,163,108)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 482,405	\$ 407,077	\$ 806,626	\$ 806,626	-	-%
Federal Revenues	12,207	1,573	18,000	18,000	-	-%
Charges for Services	180,519	23,688	96,000	96,000	-	-%
Total Revenue	675,131	432,338	920,626	920,626	-	-%
Expenses						
Salaries & Benefits	8,007,295	8,634,275	8,822,403	8,893,713	71,310	0.8%
Services & Supplies	590,917	775,808	786,744	786,744	-	-%
Other Charges	(70,703)	(251,371)	(1,695,202)	(1,695,202)	-	-%
Other Financing Sources	(1,325,254)	(1,910,109)	(1,841,175)	(1,877,610)	(36,435)	2.0%
Intra-Fund Transfers	33,591	21,050	(5,000)	(5,000)	-	-%
Total Expenses	7,235,846	7,269,653	6,067,770	6,102,645	34,875	0.6%
Net	\$ (6,560,715)	\$ (6,837,315)	\$ (5,147,144)	\$ (5,182,019)	34,875	0.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 123,655	\$ 43,732	\$ 174,000	\$ 174,000	-	-%
Total Revenue	123,655	43,732	174,000	174,000	-	-%
Expenses						
Salaries & Benefits	260,016	280,970	244,782	244,782	-	-%
Services & Supplies	11,628	12,910	21,984	21,984	-	-%
Other Charges	(2,000)	(6,000)	(48,996)	(48,996)	-	-%
Total Expenses	269,644	287,880	217,770	217,770	-	-%
Net	\$ (145,989)	\$ (244,148)	\$ (43,770)	\$ (43,770)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (49)	\$ (359)	-	\$ -	-	-%
Charges for Services	57,945	60,672	58,891	58,891	-	-%
Miscellaneous Revenues	-	120	-	-	-	-%
Total Revenue	57,896	60,433	58,891	58,891	-	-%
Expenses						
Services & Supplies	81,809	58,634	58,891	58,891	-	-%
Total Expenses	81,809	58,634	58,891	58,891	-	-%
Net	\$ (23,913)	\$ 1,799	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 18,012	\$ -	\$ -	\$ 50,000	50,000	-%
Intra-Fund Transfers	-	-	-	(50,000)	(50,000)	-%
Total Expenses	18,012	-	-	-	-	-%
Net	\$ (18,012)	\$ -	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 504,835	\$ 582,675	\$ 884,583	\$ 884,583	-	-%
Charges for Services	-	2,017	1,147	1,147	-	-%
Total Revenue	504,835	584,692	885,730	885,730	-	-%
Expenses						
Salaries & Benefits	196,535	106,779	114,923	114,923	-	-%
Services & Supplies	455,233	605,701	705,644	705,644	-	-%
Other Financing Sources	-	-	10,000	10,000	-	-%
Total Expenses	651,768	712,480	830,567	830,567	-	-%
Net	\$ (146,933)	\$ (127,788)	55,163	\$ 55,163	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 11,620	\$ 40,376	\$ 20,000	\$ 20,000	-	-%
Intergovernmental Revenues	152,435	203,247	203,000	203,000	-	-%
Total Revenue	164,055	243,623	223,000	223,000	-	-%
Expenses						
Salaries & Benefits	-	5,129	36,600	36,600	-	-%
Services & Supplies	41,177	97,248	136,400	136,400	-	-%
Other Financing Sources	-	-	50,000	50,000	-	-%
Total Expenses	41,177	102,377	223,000	223,000	-	-%
Net	\$ 122,878	\$ 141,246	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 200,000	\$ -	\$ 100,000	\$ 100,000	-	-%
Miscellaneous Revenues	-	370	-	-	-	-%
Total Revenue	200,000	370	100,000	100,000	-	-%
Expenses						
Services & Supplies	57,808	56,464	100,000	100,000	-	-%
Total Expenses	57,808	56,464	100,000	100,000	-	-%
Net	\$ 142,192	\$ (56,094)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 3,816,209	\$ 6,222,861	\$ 6,852,792	\$ 6,889,227	36,435	0.5%
Total Revenue	3,816,209	6,222,861	6,852,792	6,889,227	36,435	0.5%
Expenses						
Services & Supplies	6,823	-	89,582	89,582	-	-%
Other Financing Sources	3,816,209	6,222,861	6,763,775	6,800,210	36,435	0.5%
Total Expenses	3,823,032	6,222,861	6,853,357	6,889,792	36,435	0.5%
Net	\$ (6,823)	\$ -	\$ (565)	\$ (565)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 33,480	\$ 475,289	\$ 108,500	\$ 108,500	-	-%
Total Revenue	33,480	475,289	108,500	108,500	-	-%
Expenses						
Services & Supplies	656,494	878,035	1,016,445	1,016,445	-	-%
Other Financing Sources	(298,473)	(543,474)	(907,945)	(907,945)	-	-%
Intra-Fund Transfers	80	-	-	-	-	-%
Total Expenses	358,101	334,561	108,500	108,500	-	-%
Net	\$ (324,621)	\$ 140,728	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ -	\$ -	\$ 192,577	\$ 192,577	-	-%
Services & Supplies	-	-	259,553	259,553	-	-%
Other Financing Sources	-	-	(637,151)	(637,151)	-	-%
Total Expenses	-	-	(185,021)	(185,021)	-	-%
Net	\$ -	\$ -	\$ 185,021	\$ 185,021	-	-%

**Juvenile Justice Realignment Block Grant
- 1969001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 250,405	\$ 1,417,593	\$ 1,243,764	\$ 1,243,764	-	-%
Total Revenue	250,405	1,417,593	1,243,764	1,243,764	-	-%
Expenses						
Salaries & Benefits	-	91,225	141,665	141,665	-	-%
Services & Supplies	11,969	131,493	335,375	335,375	-	-%
Capital Assets	-	13,347	-	-	-	-%
Other Financing Sources	-	-	30,000	30,000	-	-%
Total Expenses	11,969	236,065	507,040	507,040	-	-%
Net	\$ 238,436	\$ 1,181,528	\$ 736,724	\$ 736,724	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 198,986	198,986	-%
Total Revenue	-	-	-	198,986	198,986	-%
Expenses						
Services & Supplies	-	-	-	51,619	51,619	-%
Capital Assets	-	-	-	147,367	147,367	-%
Total Expenses	\$ -	\$ -	\$ -	\$ 198,986	198,986	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ -	\$ 125,000	125,000	-%
Total Revenue	-	-	-	125,000	125,000	-%
Expenses						
Services & Supplies	-	-	-	125,000	125,000	-%
Total Expenses	\$ -	\$ -	\$ -	\$ 125,000	125,000	-%

**Youth Offender Block Grant (YOBG)
Program - 7390001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 1,688,733	\$ 962,544	\$ 2,451,630	\$ 2,451,630	-	-%
Miscellaneous Revenues	-	1,910	-	-	-	-%
Total Revenue	1,688,733	964,454	2,451,630	2,451,630	-	-%
Expenses						
Salaries & Benefits	521,502	821,141	907,042	912,433	5,391	0.6%
Services & Supplies	88,807	239,874	397,277	397,277	-	-%
Other Charges	(5,000)	-	-	-	-	-%
Capital Assets	66,651	222,183	-	-	-	-%
Other Financing Sources	-	30,000	30,000	30,000	-	-%
Intra-Fund Transfers	-	-	-	(5,391)	(5,391)	-%
Total Expenses	671,960	1,313,198	1,334,319	1,334,319	-	-%
Net	\$ 1,016,773	\$ (348,744)	\$ 1,117,311	\$ 1,117,311	-	-%

Public Administrator / Area Agency on Aging

FY 2024 Adopted Budget

DESCRIPTION

The Public Administrator plans, directs, manages and reviews the operation of various programs, including Public Administrator, Public Conservator/Guardian, Representative Payee Program, Indigent Burial and the Area Agency on Aging.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Public Administrator	\$ 211,090	\$ 186,988	\$ 167,000	\$ 167,000	-	-%
Indigent Burial Assistance Program	4,879	640	2,000	2,000	-	-%
Area Agency on Aging	414,171	604,403	449,828	449,828	-	-%
Area Agency on Aging - IIIB Health Promotion	4,090	4,150	4,062	4,062	-	-%
Area Agency on Aging - IIIB Transportation	19,897	26,849	24,712	24,712	-	-%
Area Agency on Aging - IIB Legal	44,560	44,080	46,000	46,000	-	-%
Area Agency on Aging - Nutrition Services Incentive Program - Congregate Nutrition	36,336	36,336	36,105	36,105	-	-%
Area Agency on Aging - IIIC-1 Congregate Nutrition	329,567	318,807	339,501	339,501	-	-%
Area Agency on Aging - IIIC-1 Congregate Nutrition Education	3,784	7,369	9,071	9,071	-	-%
Area Agency on Aging - Nutrition Services Incentive Program - Home Delivered Meals	25,398	25,400	25,236	25,236	-	-%
Area Agency on Aging - IIIC-2 Home Delivered Meals	601,938	715,400	708,029	708,029	-	-%
Area Agency on Aging - IIIC-2 Home Delivered Meals Nutrition Education	7,657	9,583	11,641	11,641	-	-%
Area Agency on Aging - IIID Disease Prevention	15,702	14,857	15,942	15,942	-	-%
Area Agency on Aging - IIIE Family Caregiver Legal	20,481	16,352	20,088	20,088	-	-%
Area Agency on Aging - IIIB Respite	23,636	14,229	16,362	16,362	-	-%
Area Agency on Aging - IIIE Family Caregiver Respite	77,093	72,448	75,615	75,615	-	-%
AAA ARPA	-	-	745,775	745,775	-	-%
Total Revenue	1,840,279	2,097,891	2,696,967	2,696,967	-	-%

Public Administrator / Area Agency on Aging

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Expenses						
Public Administrator	978,185	1,014,730	1,040,088	1,040,088	-	-%
Indigent Burial Assistance Program	30,256	88,618	48,527	48,527	-	-%
Area Agency on Aging	392,983	439,362	458,828	458,828	-	-%
Area Agency on Aging - IIIB Health Promotion	4,353	4,959	4,062	4,062	-	-%
Area Agency on Aging - IIIB Transportation	12,410	25,561	24,712	24,712	-	-%
Area Agency on Aging - IIB Legal	45,106	47,164	46,000	46,000	-	-%
Area Agency on Aging - Nutrition Services Incentive Program - Congregate Nutrition	27,581	38,808	36,105	36,105	-	-%
Area Agency on Aging - IIIC-1 Congregate Nutrition	403,056	302,494	339,501	339,501	-	-%
Area Agency on Aging - IIIC-1 Congregate Nutrition Education	8,397	6,755	9,071	9,071	-	-%
Area Agency on Aging - Nutrition Services Incentive Program - Home Delivered Meals	25,466	24,204	25,236	25,236	-	-%
Area Agency on Aging - IIIC-2 Home Delivered Meals	640,289	724,146	708,029	708,029	-	-%
Area Agency on Aging - IIIC-2 Home Delivered Meals Nutrition Education	4,626	8,479	11,641	11,641	-	-%
Area Agency on Aging - IIID Disease Prevention	18,569	17,858	15,942	15,942	-	-%
Area Agency on Aging - IIIE Family Caregiver Legal	20,369	19,702	20,088	20,088	-	-%
Area Agency on Aging - IIIB Respite	23,605	19,788	16,362	16,362	-	-%
Area Agency on Aging - IIIE Family Caregiver Respite	78,895	77,750	75,615	75,615	-	-%
AAA ARPA	-	-	745,775	745,775	-	-%
Total Expenses	2,714,146	2,860,378	3,625,582	3,625,582	-	-%
Net	\$ (873,867)	\$ (762,487)	\$ (928,615)	\$ (928,615)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 11,500	\$ -	\$ 6,000	\$ 6,000	-	-%
Charges for Services	199,590	186,988	161,000	161,000	-	-%
Total Revenue	211,090	186,988	167,000	167,000	-	-%
Expenses						
Salaries & Benefits	807,638	798,778	825,009	825,009	-	-%
Services & Supplies	248,805	327,990	230,699	230,699	-	-%
Other Charges	(8,000)	(21,676)	(21,000)	(21,000)	-	-%
Other Financing Sources	(72,673)	(94,169)	-	-	-	-%
Intra-Fund Transfers	2,414	3,807	5,380	5,380	-	-%
Total Expenses	978,184	1,014,730	1,040,088	1,040,088	-	-%
Net	\$ (767,094)	\$ (827,742)	\$ (873,088)	\$ (873,088)	-	-%

**Indigent Burial Assistance Program -
1051001**

FY 2024 Adopted Budget

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 4,879	\$ 640	\$ 2,000	\$ 2,000	-	-%
Total Revenue	4,879	640	2,000	2,000	-	-%
Expenses						
Services & Supplies	30,256	46,824	48,527	48,527	-	-%
Other Charges	-	41,795	-	-	-	-%
Total Expenses	30,256	88,619	48,527	48,527	-	-%
Net	\$ (25,377)	\$ (87,979)	\$ (46,527)	\$ (46,527)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (332)	\$ 11,008	\$ -	\$ -	-	-%
Intergovernmental Revenues	194,890	191,472	187,178	187,178	-	-%
Federal Revenues	210,263	256,043	260,650	260,650	-	-%
Charges for Services	9,349	145,880	2,000	2,000	-	-%
Total Revenue	414,170	604,403	449,828	449,828	-	-%
Expenses						
Salaries & Benefits	299,039	239,458	347,227	347,227	-	-%
Services & Supplies	97,445	199,755	111,601	236,288	124,687	111.7%
Other Charges	(3,500)	-	-	-	-	-%
Intra-Fund Transfers	-	149	-	(124,687)	(124,687)	-%
Total Expenses	392,984	439,362	458,828	458,828	-	-%
Net	\$ 21,186	\$ 165,041	\$ (9,000)	\$ (9,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 4,090	\$ 4,150	\$ 4,062	\$ 4,062	-	-%
Total Revenue	4,090	4,150	4,062	4,062	-	-%
Expenses						
Services & Supplies	4,353	4,959	4,062	4,062	-	-%
Total Expenses	4,353	4,959	4,062	4,062	-	-%
Net	\$ (263)	\$ (809)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 19,897	\$ 26,849	\$ 24,712	\$ 24,712	-	-%
Total Revenue	19,897	26,849	24,712	24,712	-	-%
Expenses						
Services & Supplies	12,410	25,561	24,712	24,712	-	-%
Total Expenses	12,410	25,561	24,712	24,712	-	-%
Net	\$ 7,487	\$ 1,288	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 44,560	\$ 44,080	\$ 46,000	\$ 46,000	-	-%
Total Revenue	44,560	44,080	46,000	46,000	-	-%
Expenses						
Services & Supplies	45,106	47,164	46,000	46,000	-	-%
Total Expenses	45,106	47,164	46,000	46,000	-	-%
Net	\$ (546)	\$ (3,084)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 36,336	\$ 36,336	\$ 36,105	\$ 36,105	-	-%
Total Revenue	36,336	36,336	36,105	36,105	-	-%
Expenses						
Services & Supplies	27,581	38,808	36,105	36,105	-	-%
Total Expenses	27,581	38,808	36,105	36,105	-	-%
Net	\$ 8,755	\$ (2,472)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 111,157	\$ 110,035	\$ 107,323	\$ 107,323	-	-%
Federal Revenues	218,410	208,772	232,178	232,178	-	-%
Total Revenue	329,567	318,807	339,501	339,501	-	-%
Expenses						
Services & Supplies	403,056	302,494	339,501	339,501	-	-%
Total Expenses	403,056	302,494	339,501	339,501	-	-%
Net	\$ (73,489)	\$ 16,313	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 3,784	\$ 7,369	\$ 9,071	\$ 9,071	-	-%
Total Revenue	3,784	7,369	9,071	9,071	-	-%
Expenses						
Services & Supplies	8,397	6,755	9,071	9,071	-	-%
Total Expenses	8,397	6,755	9,071	9,071	-	-%
Net	\$ (4,613)	\$ 614	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 25,398	\$ 25,400	\$ 25,236	\$ 25,236	-	-%
Total Revenue	25,398	25,400	25,236	25,236	-	-%
Expenses						
Services & Supplies	25,466	24,204	25,236	25,236	-	-%
Total Expenses	25,466	24,204	25,236	25,236	-	-%
Net	\$ (68)	\$ 1,196	\$ -	\$ -	-	-%

**Area Agency on Aging IIC-2 Home
Delivered Meals - 1603019**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 335,927	\$ 512,767	\$ 497,088	\$ 497,088	-	-%
Federal Revenues	266,011	202,633	210,941	210,941	-	-%
Total Revenue	601,938	715,400	708,029	708,029	-	-%
Expenses						
Services & Supplies	640,289	724,146	708,029	708,029	-	-%
Total Expenses	640,289	724,146	708,029	708,029	-	-%
Net	\$ (38,351)	\$ (8,746)	-	\$ -	-	-%

**Area Agency on Aging IIC-2 Home
Delivered Meals - 1603020**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 7,657	\$ 9,583	\$ 11,641	\$ 11,641	-	-%
Total Revenue	7,657	9,583	11,641	11,641	-	-%
Expenses						
Services & Supplies	4,626	8,479	11,641	11,641	-	-%
Total Expenses	4,626	8,479	11,641	11,641	-	-%
Net	\$ 3,031	\$ 1,104	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 15,702	\$ 14,857	\$ 15,942	\$ 15,942	-	-%
Total Revenue	15,702	14,857	15,942	15,942	-	-%
Expenses						
Services & Supplies	18,569	17,858	15,942	15,942	-	-%
Total Expenses	18,569	17,858	15,942	15,942	-	-%
Net	\$ (2,867)	\$ (3,001)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 20,481	\$ 16,352	\$ 20,088	\$ 20,088	-	-%
Total Revenue	20,481	16,352	20,088	20,088	-	-%
Expenses						
Services & Supplies	20,369	19,702	20,088	20,088	-	-%
Total Expenses	20,369	19,702	20,088	20,088	-	-%
Net	\$ 112	\$ (3,350)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 23,636	\$ 14,229	\$ 16,362	\$ 16,362	-	-%
Total Revenue	23,636	14,229	16,362	16,362	-	-%
Expenses						
Services & Supplies	23,605	19,788	16,362	16,362	-	-%
Total Expenses	23,605	19,788	16,362	16,362	-	-%
Net	\$ 31	\$ (5,559)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 77,093	\$ 72,448	\$ 75,615	\$ 75,615	-	-%
Total Revenue	77,093	72,448	75,615	75,615	-	-%
Expenses						
Services & Supplies	78,895	77,750	75,615	75,615	-	-%
Total Expenses	78,895	77,750	75,615	75,615	-	-%
Net	\$ (1,802)	\$ (5,302)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ -	\$ 745,775	\$ 745,775	-	-%
Total Revenue	-	-	745,775	745,775	-	-%
Expenses						
Services & Supplies	-	-	745,775	745,775	-	-%
Total Expenses	\$ -	\$ -	\$ 745,775	\$ 745,775	-	-%

DESCRIPTION

The Public Defender's office provides legal representation for any indigent person who is unable to hire counsel and who is charged with a criminal offense. The office also represents minors in juvenile proceedings, children and adults in dependency proceedings, and petitioners applying for restoration of their legal rights. In addition, the Public Defender defends those who are subject to involuntary commitment petitions either in conservatorship proceedings or as mentally disordered offenders.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Public Defender	\$ 748,804	\$ 1,130,626	\$ 658,050	\$ 658,050	-	-%
Indigent Defense Grant Program	349,666	3,878	1,000	1,000	-	-%
Public Defense Pilot Grant 2022-2025	-	228,684	1,000	1,000	-	-%
Total Revenue	1,098,470	1,363,188	660,050	660,050	-	-%
Expenses						
Public Defender	3,745,199	3,034,199	3,551,522	3,551,522	-	-%
Indigent Defense Grant Program	123,407	76,997	161,992	161,992	-	-%
Public Defense Pilot Grant 2022-2025	-	-	226,963	226,963	-	-%
Total Expenses	3,868,606	3,111,196	3,940,477	3,940,477	-	-%
Net	\$ (2,770,136)	\$ (1,748,008)	\$ (3,280,427)	\$ (3,280,427)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 378,384	\$ 467,893	\$ 342,000	\$ 342,000	-	-%
Charges for Services	370,419	662,733	316,050	316,050	-	-%
Total Revenue	748,803	1,130,626	658,050	658,050	-	-%
Expenses						
Salaries & Benefits	3,783,315	3,217,110	3,726,626	3,726,626	-	-%
Services & Supplies	192,292	176,763	262,325	262,325	-	-%
Other Charges	(24,000)	(73,150)	(78,000)	(78,000)	-	-%
Other Financing Sources	(217,093)	(289,520)	(360,429)	(360,429)	-	-%
Intra-Fund Transfers	10,685	2,995	1,000	1,000	-	-%
Total Expenses	3,745,199	3,034,198	3,551,522	3,551,522	-	-%
Net	\$ (2,996,396)	\$ (1,903,572)	\$ (2,893,472)	\$ (2,893,472)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,766	\$ 3,878	\$ 1,000	\$ 1,000	-	-%
Intergovernmental Revenues	347,900	-	-	-	-	-%
Total Revenue	349,666	3,878	1,000	1,000	-	-%
Expenses						
Services & Supplies	123,407	76,997	161,992	161,992	-	-%
Total Expenses	123,407	76,997	161,992	161,992	-	-%
Net	\$ 226,259	\$ (73,119)	\$ (160,992)	\$ (160,992)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ 4,148	\$ 1,000	\$ 1,000	-	-%
Intergovernmental Revenues	-	224,536	-	-	-	-%
Total Revenue	-	228,684	1,000	1,000	-	-%
Expenses						
Services & Supplies	-	-	226,963	226,963	-	-%
Total Expenses	-	-	226,963	226,963	-	-%
Net	\$ -	\$ 228,684	\$ (225,963)	\$ (225,963)	-	-%

DESCRIPTION

The Imperial County Public Health Department is part of the local public health system that delivers essential services to County residents. The Department utilizes the 10 Essential Public Health Services framework, listed below, to carry out its mission and drive its activities, always focusing on protecting, promoting and supporting the health of all.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Animal Control	\$ 18,162	\$ 16,750	\$ 20,150	\$ 20,150	-	-%
Pubic Health Services	11,232,477	10,847,672	14,403,775	14,584,806	181,031	1.3%
California Children Services	582,214	799,534	686,402	686,402	-	-%
Environmental Health Services	1,643,671	1,576,240	1,839,501	1,839,501	-	-%
Tobacco Education Program	1,897	159,051	150,000	150,000	-	-%
Mosquito Abatement Program	647,253	636,735	600,312	600,312	-	-%
Emergency Preparedness	325,427	220,461	612,758	612,758	-	-%
Tobacco Education Program (Proposition 56)	(18)	221,236	150,500	150,500	-	-%
Epidemiology and Laboratory Captacity (ELC) Enhanced Detection and Expansion COVID-19	67,061	2,332,668	8,158,180	8,158,180	-	-%
Future of Public HLTH-014	-	730,285	2,398,550	2,398,550	-	-%
Total Revenue	14,518,144	17,540,632	29,020,128	29,201,159	181,031	0.6%
Expenses						
Animal Control	18,162	88,379	20,150	20,150	-	-%
Pubic Health Services	11,116,313	10,862,807	14,403,775	14,584,806	181,031	1.3%
California Children Services	641,146	557,609	686,402	686,402	-	-%
Environmental Health Services	1,643,671	1,593,403	1,839,501	1,839,501	-	-%
Tobacco Education Program	231,953	123,666	150,000	150,000	-	-%
Mosquito Abatement Program	647,253	647,926	600,312	600,312	-	-%
Emergency Preparedness	337,842	489,245	612,758	612,758	-	-%
Tobacco Education Program (Proposition 56)	36,119	105,073	150,500	150,500	-	-%
Epidemiology and Laboratory Captacity (ELC) Enhanced Detection and Expansion COVID-19	2,046,130	2,426,456	8,158,180	8,158,180	-	-%
POE Water Sys Phase II	-	197,616	250,000	250,000	-	-%
Future of Public HLTH-014	-	743,606	2,398,550	2,398,550	-	-%
Total Expenses	16,718,589	17,835,786	29,270,128	29,451,159	181,031	0.6%
Net	\$ (2,200,445)	\$ (295,154)	\$ (250,000)	\$ (250,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 7,207	\$ 4,971	\$ 8,000	\$ 8,000	-	-%
Revenue from use of Money & Property	(281)	(817)	-	-	-	-%
Charges for Services	11,234	12,455	12,100	12,100	-	-%
Miscellaneous Revenues	3	142	50	50	-	-%
Total Revenue	18,163	16,751	20,150	20,150	-	-%
Expenses						
Salaries & Benefits	474,256	496,626	518,408	518,408	-	-%
Services & Supplies	85,575	130,011	156,705	156,705	-	-%
Other Charges	(5,000)	-	-	-	-	-%
Capital Assets	-	65,030	145,067	145,067	-	-%
Other Financing Sources	(536,668)	(674,916)	(800,030)	(800,030)	-	-%
Total Expenses	\$ 18,163	\$ 16,751	\$ 20,150	\$ 20,150	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 4,860	\$ 3,510	\$ 5,600	\$ 5,600	-	-%
Fines, Forfeitures & Penalties	-	-	22,470	22,470	-	-%
Revenue from use of Money & Property	343	26,153	15,000	15,000	-	-%
Intergovernmental Revenues	10,996,626	9,927,037	13,694,205	13,875,236	181,031	1.3%
Charges for Services	934,378	651,609	665,500	665,500	-	-%
Miscellaneous Revenues	829	6,125	1,000	1,000	-	-%
Other Financing Sources	(704,559)	233,238	-	-	-	-%
Total Revenue	11,232,477	10,847,672	14,403,775	14,584,806	181,031	1.3%
Expenses						
Salaries & Benefits	7,031,622	6,998,517	8,605,203	8,696,292	91,089	1.1%
Services & Supplies	3,738,459	3,535,151	4,867,802	4,953,566	85,764	1.8%
Other Charges	93,623	125,000	125,000	125,000	-	-%
Capital Assets	-	111,591	-	-	-	-%
Other Financing Sources	748,253	529,341	918,346	922,524	4,178	0.5%
Intra-Fund Transfers	(495,644)	(436,793)	(112,576)	(112,576)	-	-%
Total Expenses	11,116,313	10,862,807	14,403,775	14,584,806	181,031	1.3%
Net	\$ 116,164	\$ (15,135)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (2,046)	\$ (6,852)	-	\$ -	-	-%
Intergovernmental Revenues	580,655	509,353	682,402	682,402	-	-%
Charges for Services	3,555	294,673	4,000	4,000	-	-%
Miscellaneous Revenues	50	2,360	-	-	-	-%
Total Revenue	582,214	799,534	686,402	686,402	-	-%
Expenses						
Salaries & Benefits	590,886	568,661	733,722	733,722	-	-%
Services & Supplies	16,642	21,728	133,319	133,319	-	-%
Other Charges	69,031	54,612	92,708	92,708	-	-%
Other Financing Sources	(58,932)	(134,853)	(344,937)	(344,937)	-	-%
Intra-Fund Transfers	23,519	47,461	71,590	71,590	-	-%
Total Expenses	641,146	557,609	686,402	686,402	-	-%
Net	\$ (58,932)	\$ 241,925	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 1,378,804	\$ 1,322,647	\$ 1,280,983	\$ 1,280,983	-	-%
Fines, Forfeitures & Penalties	21,647	27,494	18,000	18,000	-	-%
Revenue from use of Money & Property	638	3,268	-	-	-	-%
Intergovernmental Revenues	176,660	215,241	534,468	534,468	-	-%
Charges for Services	65,871	5,905	6,000	6,000	-	-%
Miscellaneous Revenues	50	1,685	50	50	-	-%
Total Revenue	1,643,670	1,576,240	1,839,501	1,839,501	-	-%
Expenses						
Salaries & Benefits	1,645,251	1,621,206	1,727,295	1,727,295	-	-%
Services & Supplies	343,943	433,363	615,167	615,167	-	-%
Other Charges	(14,100)	-	-	-	-	-%
Other Financing Sources	(289,459)	(449,667)	(462,961)	(462,961)	-	-%
Intra-Fund Transfers	(41,964)	(28,662)	(40,000)	(40,000)	-	-%
Total Expenses	1,643,671	1,576,240	1,839,501	1,839,501	-	-%
Net	\$ (1)	\$ -	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,897	\$ 1,862	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	157,189	150,000	150,000	-	-%
Total Revenue	1,897	159,051	150,000	150,000	-	-%
Expenses						
Salaries & Benefits	219,025	205,152	256,137	256,137	-	-%
Services & Supplies	34,448	23,522	44,072	44,072	-	-%
Other Charges	(3,000)	-	-	-	-	-%
Other Financing Sources	-	(86,456)	(109,223)	(109,223)	-	-%
Intra-Fund Transfers	(18,520)	(18,551)	(40,986)	(40,986)	-	-%
Total Expenses	231,953	123,667	150,000	150,000	-	-%
Net	\$ (230,056)	\$ 35,384	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 886	\$ 83	\$ 1,500	\$ 1,500	-	-%
Charges for Services	646,367	636,625	598,812	598,812	-	-%
Miscellaneous Revenues	-	27	-	-	-	-%
Total Revenue	647,253	636,735	600,312	600,312	-	-%
Expenses						
Salaries & Benefits	577,032	677,450	761,682	765,860	4,178	0.5%
Services & Supplies	152,281	172,437	211,079	211,079	-	-%
Other Charges	(6,000)	-	-	-	-	-%
Other Financing Sources	(76,060)	(213,152)	(372,449)	(376,627)	(4,178)	1.1%
Total Expenses	\$ 647,253	\$ 636,735	\$ 600,312	\$ 600,312	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 24	\$ (907)	\$ -	\$ -	-	-%
Intergovernmental Revenues	325,403	221,369	612,758	612,758	-	-%
Total Revenue	325,427	220,462	612,758	612,758	-	-%
Expenses						
Services & Supplies	337,842	-	-	-	-	-%
Other Financing Sources	-	489,245	-	-	-	-%
Intra-Fund Transfers	-	-	612,758	612,758	-	-%
Total Expenses	337,842	489,245	612,758	612,758	-	-%
Net	\$ (12,415)	\$ (268,783)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (18)	\$ 2,630	\$ 500	\$ 500	-	-%
Intergovernmental Revenues	-	218,606	150,000	150,000	-	-%
Total Revenue	(18)	221,236	150,500	150,500	-	-%
Expenses						
Services & Supplies	36,119	18,617	41,277	41,277	-	-%
Other Financing Sources	-	86,456	109,223	109,223	-	-%
Total Expenses	36,119	105,073	150,500	150,500	-	-%
Net	\$ (36,137)	\$ 116,163	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 20,252	\$ 13,353	\$ 5,000	\$ 5,000	-	-%
Intergovernmental Revenues	46,809	2,319,315	8,153,180	8,153,180	-	-%
Total Revenue	67,061	2,332,668	8,158,180	8,158,180	-	-%
Expenses						
Salaries & Benefits	908,002	1,429,397	1,955,007	1,955,007	-	-%
Services & Supplies	667,015	491,293	5,106,344	5,106,344	-	-%
Other Charges	(5,000)	-	-	-	-	-%
Capital Assets	-	-	765,420	765,420	-	-%
Intra-Fund Transfers	476,113	505,766	331,409	331,409	-	-%
Total Expenses	2,046,130	2,426,456	8,158,180	8,158,180	-	-%
Net	\$ (1,979,069)	\$ (93,788)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ -	\$ 197,616	\$ 250,000	\$ 250,000	-	-%
Total Expenses	-	197,616	250,000	250,000	-	-%
Net	\$ -	\$ (197,616)	\$ (250,000)	\$ (250,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ 3,995	\$ 3,000	\$ 3,000	-	-%
Intergovernmental Revenues	-	726,290	2,395,550	2,395,550	-	-%
Total Revenue	-	730,285	2,398,550	2,398,550	-	-%
Expenses						
Salaries & Benefits	-	441,352	1,211,700	1,211,700	-	-%
Services & Supplies	-	212,945	1,186,850	1,186,850	-	-%
Intra-Fund Transfers	-	89,309	-	-	-	-%
Total Expenses	-	743,606	2,398,550	2,398,550	-	-%
Net	\$ -	\$ (13,321)	\$ -	\$ -	-	-%

DESCRIPTION

The Imperial County Department of Public Works (ICDPW) as a primary focus designs, constructs, and maintains all primary and secondary roads and bridges in the unincorporated areas of the County, except for State Highways and roads on private property. However, the Department is a true Public Works Department, handling various responsibilities regarding the County's infrastructure needs including but not limited to solid waste, water and wastewater treatment facilities, and lighting districts. It is also the responsibility of this Department to maintain a safe, adequate road system in the County. Road planning, design, survey, right-of-way acquisition, maintenance and construction, are the ICDPW's responsibilities. It has been the policy of the County Board of Supervisors to finance this budget exclusively with road funds, which includes the State Highway User Tax Account (HUTA, Gas Tax), and the local half cent sales tax dedicated to transportation (Local Transportation Authority, LTA). Regarding the HUTA funds, Imperial County ranks 30th of the 58 California Counties in the funding received. Beginning with fiscal year 2017-2018 the Department has also been receiving Road Maintenance and Rehabilitation Account (RMRA) funds and will do so for a total of ten years. Other sources of road funds are Federal Aid and State Transportation Improvement Program grants for construction and other revenue sources as available. The ICDPW is also responsible for the operation, maintenance, and ultimate closure of ten (10) County landfills as well as the operation and maintenance of County Service Areas and various other water, sewer, and lighting utilities districts. ICDPW is also responsible for maintenance, remodeling and structural alterations to all County buildings and facilities.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Facilities Services and Capital Facilities	\$ 1,061,966	\$ 1,268,622	\$ 1,114,545	\$ 1,264,959	150,414	13.5%
Public Works Architecture and Design	75,634	184,161	124,530	181,740	57,210	45.9%
Parks and Recreation	84,874	95,327	86,055	86,055	-	-%
USDA POE Colonia Wastewater Treatment Improvements Grant	(2,396)	(26,531)	500	500	-	-%
Gateway to the Americas County Service Area (CSA) - Administration of Water and Sewer Operation	304,135	402,001	259,050	259,050	-	-%
Gateway to the Americas County Service Area (CSA) - Water Treatment Facility & Distribution System	121,516	165,919	213,235	213,235	-	-%
Gateway to the Americas County Service Area (CSA) - Sewer Treatment Facility and Collection System	78,462	106,679	125,165	125,165	-	-%
Public Works Road Construction and Maintenance	12,170,052	13,010,863	14,391,470	14,394,070	2,600	-%
Survey Monument Preservation Fund	1,711	11,694	19,000	19,000	-	-%
Public Works Solid Waste Disposal	1,160,971	984,407	1,065,000	1,065,000	-	-%
Measure D Local Transportation Authority (LTA) Road Funds	4,214,636	4,817,282	2,575,000	2,575,000	-	-%

Public Works

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Road Maintenance and Rehabilitation Program Act (SB 1)	9,838,658	11,021,776	11,984,792	11,984,792	-	-%
Solid Waste Closure/Postclosure	1,072,022	1,203,364	1,123,750	1,123,750	-	-%
Salton City Solid Waste Site Closure/Postclosure	-	-	10,000	10,000	-	-%
Flood Control	194	613	106	106	-	-%
Total Revenue	30,182,435	33,246,177	33,092,198	33,302,422	210,224	0.6%
Expenses						
Facilities Services and Capital Facilities	6,426,068	6,404,032	6,829,402	7,048,865	219,463	3.2%
Public Works Architecture and Design	286,862	293,996	372,838	430,048	57,210	15.3%
Parks and Recreation	851,002	756,849	972,536	972,536	-	-%
USDA POE Colonia Wastewater Treatment Improvements Grant	145,032	201,496	194,782	194,782	-	-%
Gateway to the Americas County Service Area (CSA) - Administration of Water and Sewer Operation	69,281	70,853	75,799	75,799	-	-%
Gateway to the Americas County Service Area (CSA) - Common Area Maintenance	1,838	1,459	1,839	1,839	-	-%
Gateway to the Americas County Service Area (CSA) - Sreet Lighting Maintenance and Operations	19,943	22,347	19,960	19,960	-	-%
Gateway to the Americas County Service Area (CSA) - Water Treatment Facility & Distribution System	262,067	361,278	390,827	390,827	-	-%
Gateway to the Americas County Service Area (CSA) - Sewer Treatment Facility and Collection System	219,764	235,473	389,626	389,626	-	-%
Public Works Road Construction and Maintenance	13,707,364	8,110,634	13,531,388	13,539,670	8,282	0.1%
Survey Monument Preservation Fund	-	-	36,350	36,350	-	-%
Public Works Solid Waste Disposal	2,485,484	(27,571,704)	3,319,444	3,319,444	-	-%

Public Works**FY 2024 Adopted Budget**

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Measure D Local Transportation Authority (LTA) Road Funds	3,883,098	7,155,795	724,742	724,742	-	-%
Road Maintenance and Rehabilitation Program Act (SB 1)	4,889,078	14,710,773	3,396,069	3,396,069	-	-%
Flood Control	-	-	25,000	25,000	-	-%
Total Expenses	<u>33,246,881</u>	<u>10,753,281</u>	<u>30,280,602</u>	<u>30,565,557</u>	<u>284,955</u>	<u>0.9%</u>
Net	\$ (3,064,446)	\$ 22,492,896	\$ 2,811,596	\$ 2,736,865	74,731	(2.7)%

**Facilities Services and Capital Facilities -
1015001**

FY 2024 Adopted Budget

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 837	\$ -	\$ -	\$ -	-	-%
Charges for Services	1,061,130	1,268,623	1,114,545	1,264,959	150,414	13.5%
Total Revenue	1,061,967	1,268,623	1,114,545	1,264,959	150,414	13.5%
Expenses						
Salaries & Benefits	3,754,931	3,876,686	4,125,501	4,175,204	49,703	1.2%
Services & Supplies	3,418,192	3,608,111	3,600,001	3,769,761	169,760	4.7%
Other Charges	(44,000)	(150,000)	(147,000)	(147,000)	-	-%
Capital Assets	-	-	-	258,299	258,299	-%
Other Financing Sources	(19,662)	-	-	(258,299)	(258,299)	-%
Intra-Fund Transfers	(683,393)	(930,765)	(749,100)	(749,100)	-	-%
Total Expenses	6,426,068	6,404,032	6,829,402	7,048,865	219,463	3.2%
Net	\$ (5,364,101)	\$ (5,135,409)	\$ (5,714,857)	\$ (5,783,906)	69,049	1.2%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 75,634	\$ 184,161	\$ 124,530	\$ 181,740	57,210	45.9%
Total Revenue	75,634	184,161	124,530	181,740	57,210	45.9%
Expenses						
Salaries & Benefits	275,915	295,520	311,677	368,887	57,210	18.4%
Services & Supplies	41,183	48,776	64,161	64,161	-	-%
Other Charges	(3,000)	(6,000)	(9,000)	(9,000)	-	-%
Intra-Fund Transfers	(27,236)	(44,300)	6,000	6,000	-	-%
Total Expenses	286,862	293,996	372,838	430,048	57,210	15.3%
Net	\$ (211,228)	\$ (109,835)	\$ (248,308)	\$ (248,308)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 79,962	\$ 91,227	\$ 85,000	\$ 85,000	-	-%
Charges for Services	4,912	4,100	1,055	1,055	-	-%
Total Revenue	84,874	95,327	86,055	86,055	-	-%
Expenses						
Salaries & Benefits	327,860	395,523	428,301	428,301	-	-%
Services & Supplies	526,007	461,825	562,235	562,235	-	-%
Other Charges	(3,500)	(15,000)	(18,000)	(18,000)	-	-%
Capital Assets	-	-	-	16,000	16,000	-%
Other Financing Sources	-	(96,875)	-	(16,000)	(16,000)	-%
Intra-Fund Transfers	635	11,376	-	-	-	-%
Total Expenses	851,002	756,849	972,536	972,536	-	-%
Net	\$ (766,128)	\$ (661,522)	\$ (886,481)	\$ (886,481)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (11,751)	\$ (40,747)	\$ (8,500)	\$ (8,500)	-	-%
Charges for Services	9,355	14,216	9,000	9,000	-	-%
Total Revenue	(2,396)	(26,531)	500	500	-	-%
Expenses						
Services & Supplies	143,166	201,496	192,782	192,782	-	-%
Intra-Fund Transfers	1,867	-	2,000	2,000	-	-%
Total Expenses	145,033	201,496	194,782	194,782	-	-%
Net	\$ (147,429)	\$ (228,027)	\$ (194,282)	\$ (194,282)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 760	\$ -	\$ -	\$ -	-	-%
Revenue from use of Money & Property	1,527	3,732	5,000	5,000	-	-%
Federal Revenues	-	133,623	-	-	-	-%
Charges for Services	301,847	264,646	254,050	254,050	-	-%
Total Revenue	304,134	402,001	259,050	259,050	-	-%
Expenses						
Services & Supplies	69,281	70,853	75,799	75,799	-	-%
Total Expenses	69,281	70,853	75,799	75,799	-	-%
Net	\$ 234,853	\$ 331,148	\$ 183,251	\$ 183,251	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 1,838	\$ 1,459	\$ 1,839	\$ 1,839	-	-%
Total Expenses	1,838	1,459	1,839	1,839	-	-%
Net	\$ (1,838)	\$ (1,459)	\$ (1,839)	\$ (1,839)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Services & Supplies	\$ 19,943	\$ 22,347	\$ 19,960	\$ 19,960	-	-%
Total Expenses	19,943	22,347	19,960	19,960	-	-%
Net	\$ (19,943)	\$ (22,347)	\$ (19,960)	\$ (19,960)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 121,516	\$ 165,919	\$ 213,235	\$ 213,235	-	-%
Total Revenue	121,516	165,919	213,235	213,235	-	-%
Expenses						
Services & Supplies	259,797	358,875	388,327	388,327	-	-%
Intra-Fund Transfers	2,270	2,403	2,500	2,500	-	-%
Total Expenses	262,067	361,278	390,827	390,827	-	-%
Net	\$ (140,551)	\$ (195,359)	\$ (177,592)	\$ (177,592)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 78,462	\$ 106,679	\$ 125,165	\$ 125,165	-	-%
Total Revenue	78,462	106,679	125,165	125,165	-	-%
Expenses						
Services & Supplies	219,764	235,473	389,426	389,426	-	-%
Intra-Fund Transfers	-	-	200	200	-	-%
Total Expenses	219,764	235,473	389,626	389,626	-	-%
Net	\$ (141,302)	\$ (128,794)	\$ (264,461)	\$ (264,461)	-	-%

**Public Works Road Construction and
Maintenance - 1542001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 218,211	\$ 421,743	\$ 350,000	\$ 350,000	-	-%
Revenue from use of Money & Property	(27,722)	(69,702)	(55,000)	(55,000)	-	-%
Intergovernmental Revenues	11,444,685	11,283,444	13,201,470	13,201,470	-	-%
Federal Revenues	-	403,430	-	-	-	-%
Charges for Services	534,877	970,782	895,000	897,600	2,600	0.3%
Miscellaneous Revenues	-	1,167	-	-	-	-%
Total Revenue	12,170,051	13,010,864	14,391,470	14,394,070	2,600	-%
Expenses						
Salaries & Benefits	6,165,961	6,531,852	8,032,792	8,041,074	8,282	0.1%
Services & Supplies	9,182,197	14,115,150	9,348,597	9,594,918	246,321	2.6%
Inter-Fund Transfers	(56,045)	88,404	150,000	150,000	-	-%
Other Charges	(66,000)	6,086	-	-	-	-%
Capital Assets	272,957	149,362	-	-	-	-%
Other Financing Sources	(714,787)	(5,175,467)	-	(246,321)	(246,321)	-%
Intra-Fund Transfers	(1,076,920)	(7,604,753)	(4,000,000)	(4,000,000)	-	-%
Total Expenses	13,707,363	8,110,634	13,531,389	13,539,671	8,282	0.1%
Net	\$ (1,537,312)	\$ 4,900,230	\$ 860,081	\$ 854,399	5,682	(0.7)%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,711	\$ 5,774	\$ 3,000	\$ 3,000	-	-%
Charges for Services	-	5,920	16,000	16,000	-	-%
Total Revenue	1,711	11,694	19,000	19,000	-	-%
Expenses						
Services & Supplies	-	-	36,350	36,350	-	-%
Total Expenses	-	-	36,350	36,350	-	-%
Net	\$ 1,711	\$ 11,694	\$ (17,350)	\$ (17,350)	-	-%

**Public Works Solid Waste Disposal -
1580001**

FY 2024 Adopted Budget

Enterprise Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ (155,286)	\$ -	\$ -	-	-%
Charges for Services	1,160,971	1,139,693	1,065,000	1,065,000	-	-%
Total Revenue	1,160,971	984,407	1,065,000	1,065,000	-	-%
Expenses						
Salaries & Benefits	748,085	513,916	671,421	671,421	-	-%
Services & Supplies	724,861	860,679	1,547,358	1,547,358	-	-%
Other Charges	(7,000)	(21,000)	(18,000)	(18,000)	-	-%
Other Financing Sources	720,705	(29,301,524)	718,665	718,665	-	-%
Intra-Fund Transfers	298,833	376,224	400,000	400,000	-	-%
Total Expenses	2,485,484	(27,571,705)	3,319,444	3,319,444	-	-%
Net	\$ (1,324,513)	\$ 28,556,112	\$ (2,254,444)	\$ (2,254,444)	-	-%

**Measure D Local Transportation Authority
(LTA) Road Funds - 1824001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 99,681	\$ 291,579	\$ 75,000	\$ 75,000	-	-%
Intergovernmental Revenues	4,114,955	4,386,952	2,500,000	2,500,000	-	-%
Charges for Services	-	138,729	-	-	-	-%
Miscellaneous Revenues	-	21	-	-	-	-%
Total Revenue	4,214,636	4,817,281	2,575,000	2,575,000	-	-%
Expenses						
Services & Supplies	3,007,055	3,872,417	273,335	929,121	655,786	239.9%
Other Financing Sources	714,787	2,372,355	-	-	-	-%
Intra-Fund Transfers	161,255	911,024	451,407	(204,379)	(655,786)	(145.3)%
Total Expenses	3,883,097	7,155,796	724,742	724,742	-	-%
Net	\$ 331,539	\$ (2,338,515)	\$ 1,850,258	\$ 1,850,258	-	-%

**Road Maintenance and Rehabilitation
Program Act SB 1 - 1912001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 116,793	\$ 436,232	\$ 30,000	\$ 30,000	-	-%
Intergovernmental Revenues	9,721,865	10,585,544	11,954,792	11,954,792	-	-%
Total Revenue	9,838,658	11,021,776	11,984,792	11,984,792	-	-%
Expenses						
Services & Supplies	4,208,609	5,247,138	1,896,069	2,253,069	357,000	18.8%
Other Financing Sources	-	2,718,931	-	246,321	246,321	-%
Intra-Fund Transfers	680,470	6,744,704	1,500,000	896,679	(603,321)	(40.2)%
Total Expenses	4,889,079	14,710,773	3,396,069	3,396,069	-	-%
Net	\$ 4,949,579	\$ (3,688,997)	\$ 8,588,723	\$ 8,588,723	-	-%

Capital Projects

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Charges	\$ -	\$ (27,000)	\$ (2,000,000)	\$ (2,000,000)	-	-%
Capital Assets	\$ -	\$ 27,000	\$ 2,000,000	\$ 2,000,000	-	-%

Enterprise Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 82,373	\$ 283,341	\$ 190,000	\$ 190,000	-	-%
Charges for Services	989,649	920,023	933,750	933,750	-	-%
Total Revenue	1,072,022	1,203,364	1,123,750	1,123,750	-	-%
Expenses						
Net	\$ 1,072,022	\$ 1,203,364	\$ 1,123,750	\$ 1,123,750	-	-%

Enterprise Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ -	\$ -	\$ 10,000	\$ 10,000	-	-%
Total Revenue	-	-	10,000	10,000	-	-%
Expenses						
Net	\$ -	\$ -	\$ 10,000	\$ 10,000	-	-%

Internal Service Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 194	\$ 613	\$ 106	\$ 106	-	-%
Total Revenue	194	613	106	106	-	-%
Expenses						
Services & Supplies	-	-	25,000	25,000	-	-%
Total Expenses	-	-	25,000	25,000	-	-%
Net	\$ 194	\$ 613	\$ (24,894)	\$ (24,894)	-	-%

DESCRIPTION

The Sheriff is responsible for the enforcement of State Laws and County Ordinances; the prevention of crime and apprehension of criminals in unincorporated areas; the operation of jail facilities; and enforcement of court orders, coroner investigations and Officer of the Superior Court.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Sheriff - Coroner Administration	\$ 2,269,420	\$ 2,134,764	\$ 2,940,950	\$ 2,990,650	49,700	1.7%
Sheriff - Boat and Waterways	181,651	99,875	253,866	253,866	-	-%
Sheriff - Corrections Division	1,084,780	3,058,605	3,138,653	3,138,653	-	-%
Glamis Dunes - California Off-Highway Vehicle (OHV) Grant - Law Enforcement to Desert Areas	199,795	51,537	278,000	278,000	-	-%
Jail Improvement State Fund	39	16,243	50	50	-	-%
Sheriff Standard Training Program	60,670	71,088	68,412	68,412	-	-%
High Intensity Drug Trafficking Areas (HIDTA) Program Coalition	1,239,632	842,709	1,119,335	1,119,335	-	-%
Sheriff Fees - Civil Division/Marshal (GC 26731)	21,647	29,644	38,500	38,500	-	-%
Peace Officers Training Fund	185	495	372	372	-	-%
Automated Fingerprint I.D. Fund	41,452	36,047	45,200	45,200	-	-%
Sheriff Processing Fees	22,855	21,614	25,250	25,250	-	-%
Federal Asset Forfeiture - Operating	953	153,259	78,171	78,171	-	-%
State Asset Forfeiture - Operating	521	915	25,600	25,600	-	-%
Sheriff's Information Technology Systems	486	1,519	1,000	1,000	-	-%
Off Highway Enforcement	20,424	24,163	30,265	30,265	-	-%
Sheriff Weapons Replacement Program	372	561	1,235	2,546	1,311	106.2%
Cal-MMET Grant	293,627	698,935	450,000	450,000	-	-%
Local Law Enforcement Supplemental Funding (LLESF) - Sheriff COPS Program AB 3229	175,449	291,226	62,600	62,600	-	-%
Holtville Law Enforcement	919,282	1,151,275	1,106,458	1,106,458	-	-%
Court Security Services	2,028,315	1,334,061	1,704,949	1,704,949	-	-%
Correctional Work Crew Program	(533)	16,403	87,514	87,514	-	-%
Inmate Education (AB 104)	62	195	60	60	-	-%
						288

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Imperial Valley College (IVC) Law Enforcement Services Program	127,167	259,531	234,312	234,312	-	-%
Medication Assisted Treatment (MAT) Program	60,000	20,500	72,500	72,500	-	-%
City of Imperial Dispatch Services	241,341	241,653	241,341	260,000	18,659	7.7%
Organized Crime Drug Enforcement Task Force (OCDETF) Program	-	-	22,000	22,000	-	-%
Stonegarden 2020 Grant	-	1,477,835	1,865,726	1,865,726	-	-%
CTFGP - Law Enforcement 22-23	-	88,301	294,596	534,071	239,475	81.3%
CalAIM Path Grant	-	101,295	-	-	-	-%
JAG Sheriff 2022	-	15,599	950	950	-	-%
Tobacco Grant Program	-	(95)	251,126	251,126	-	-%
Officer Wellness & Mental Health Grant	-	-	63,187	63,187	-	-%
Stonegarden 2021	-	-	2,400,000	2,400,000	-	-%
Sheriff Communication Shelter Fund	17,465	17,839	16,750	16,750	-	-%
Jail Inmate Welfare Trust	-	-	-	653,500	653,500	-%
Total Revenue	9,007,057	12,257,591	16,918,928	17,881,573	962,645	5.7%
Expenses						
Sheriff - Coroner Administration	20,191,219	20,682,403	17,579,844	17,781,621	201,777	1.1%
Sheriff - Boat and Waterways	176,841	93,490	238,896	238,896	-	-%
Sheriff - Corrections Division	16,603,740	21,406,524	18,059,988	18,157,971	97,983	0.5%
Sheriff - Oren Fox Detention Facility	573,793	517,878	442,851	578,613	135,762	30.7%
Glamis Dunes - California Off- Highway Vehicle (OHV) Grant - Law Enforcement to Desert Areas	382,164	200,100	368,836	368,836	-	-%
Jail Improvement State Fund	-	-	21,100	21,100	-	-%
Sheriff Standard Training Program	51,800	60,286	65,412	65,412	-	-%
High Intensity Drug Trafficking Areas (HIDTA) Program Coalition	162,813	186,237	135,955	(46,522)	(182,477)	(134.2)%
High Intensity Drug Trafficking Areas (HIDTA) Program - Law Enforcement Coordination Center (LECC)	777,207	848,030	856,171	856,171	-	-%

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
High Intensity Drug Trafficking Areas (HIDTA) Program - Major Mexican Traffickers (MMT)	328,225	301,070	309,686	309,686	-	-%
Sheriff Fees - Civil Division/Marshal (GC 26731)	13,181	14,868	17,736	17,736	-	-%
Peace Officers Training Fund	-	-	8,000	8,000	-	-%
Automated Fingerprint I.D. Fund	18,974	7,916	43,100	43,100	-	-%
Sheriff Processing Fees	40,919	34,484	32,334	32,334	-	-%
Federal Asset Forfeiture - Operating	21,837	47,429	77,723	77,723	-	-%
State Asset Forfeiture - Operating	25,079	27,842	25,000	25,000	-	-%
Sheriff's Information Technology Systems	529	1,154	421	421	-	-%
Off Highway Enforcement	25,954	27,200	129,952	129,952	-	-%
Sheriff Weapons Replacement Program	-	24,476	-	1,311	1,311	-%
Cal-MMET Grant	572,257	521,842	496,148	496,148	-	-%
Local Law Enforcement Supplemental Funding (LLESF) - Sheriff COPS Program AB 3229	118,990	322,027	61,100	61,100	-	-%
Holtville Law Enforcement	934,563	987,249	1,127,458	1,127,458	-	-%
Court Security Services	1,716,314	1,713,216	1,704,949	1,704,949	-	-%
Correctional Work Crew Program	(1,062)	2,305	87,514	87,514	-	-%
Inmate Education (AB 104)	-	-	5,000	5,000	-	-%
Imperial Valley College (IVC) Law Enforcement Services Program	74,352	151,899	237,312	237,312	-	-%
Medication Assisted Treatment (MAT) Program	30,798	31,566	98,462	98,462	-	-%
City of Imperial Dispatch Services	51,197	104,255	200,880	219,539	18,659	9.3%
Organized Crime Drug Enforcement Task Force (OCDETF) Program	-	-	22,000	22,000	-	-%
Stonegarden 2020 Grant	-	1,579,831	1,809,240	1,809,240	-	-%
CTFGP - Law Enforcement 22-23	-	117,128	282,877	522,352	239,475	84.7%
CalAIM Path Grant	-	16,802	100,000	100,000	-	-%
JAG Sheriff 2022	-	15,716	950	950	-	-%
Tobacco Grant Program	-	37,473	251,126	251,126	-	-%

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Officer Wellness & Mental Health Grant	-	-	63,187	63,187	-	-%
Stonegarden 2021	-	-	2,400,000	2,400,000	-	-%
Sheriff Communication Shelter Fund	-	-	22,000	22,000	-	-%
Jail Inmate Welfare Trust	-	-	-	653,500	653,500	-%
Total Expenses	42,891,684	50,082,696	47,383,208	48,549,198	1,165,990	2.5%
Net	\$(33,884,627)	\$(37,825,105)	\$(30,464,280)	\$(30,667,625)	203,345	0.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ 4,452	\$ 2,640	\$ 4,000	\$ 4,000	-	-%
Fines, Forfeitures & Penalties	133,876	-	-	-	-	-%
Intergovernmental Revenues	583,934	703,032	630,550	630,550	-	-%
Federal Revenues	11,152	-	94,000	94,000	-	-%
Charges for Services	817,386	1,286,329	1,492,700	1,492,700	-	-%
Miscellaneous Revenues	718,620	142,762	719,700	769,400	49,700	6.9%
Total Revenue	2,269,420	2,134,763	2,940,950	2,990,650	49,700	1.7%
Expenses						
Salaries & Benefits	16,338,865	17,214,239	15,914,142	15,919,759	5,617	-%
Services & Supplies	4,471,444	4,657,498	4,847,708	4,867,168	19,460	0.4%
Other Charges	(370,731)	(881,549)	(2,981,416)	(3,315,946)	(334,530)	11.2%
Capital Assets	868,645	171,593	-	511,230	511,230	-%
Other Financing Sources	(1,346,000)	(684,189)	(400,200)	(400,200)	-	-%
Intra-Fund Transfers	228,997	204,811	199,610	199,610	-	-%
Total Expenses	20,191,220	20,682,403	17,579,844	17,781,621	201,777	1.1%
Net	\$(17,921,800)	\$(18,547,640)	\$(14,638,894)	\$(14,790,971)	152,077	1.0%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Licenses, Permits	\$ -	\$ 66	\$ -	\$ -	-	-%
Intergovernmental Revenues	180,959	99,787	253,866	253,866	-	-%
Charges for Services	692	22	-	-	-	-%
Total Revenue	181,651	99,875	253,866	253,866	-	-%
Expenses						
Salaries & Benefits	91,058	47,269	100,069	100,069	-	-%
Services & Supplies	85,783	47,625	156,797	156,797	-	-%
Other Charges	-	(1,404)	(17,970)	(17,970)	-	-%
Total Expenses	176,841	93,490	238,896	238,896	-	-%
Net	\$ 4,810	\$ 6,385	\$ 14,970	\$ 14,970	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 1,084,780	\$ 3,058,605	\$ 3,138,653	\$ 3,138,653	-	-%
Total Revenue	1,084,780	3,058,605	3,138,653	3,138,653	-	-%
Expenses						
Salaries & Benefits	13,959,772	14,441,896	13,692,233	13,732,080	39,847	0.3%
Services & Supplies	5,960,221	7,673,759	9,287,351	9,345,487	58,136	0.6%
Other Charges	(203,052)	(614,521)	(2,637,821)	(2,987,821)	(350,000)	13.3%
Capital Assets	291,318	2,128,028	-	382,000	382,000	-%
Other Financing Sources	(3,603,488)	(2,638,355)	(2,583,232)	(2,615,232)	(32,000)	1.2%
Intra-Fund Transfers	198,969	415,718	301,457	301,457	-	-%
Total Expenses	16,603,740	21,406,525	18,059,988	18,157,971	97,983	0.5%
Net	\$(15,518,960)	\$(18,347,920)	\$(14,921,335)	\$(15,019,318)	97,983	0.7%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ 487,463	\$ 405,184	\$ 451,340	\$ 451,340	-	-%
Services & Supplies	90,330	136,320	70,343	206,105	135,762	193.0%
Other Charges	(4,000)	(23,626)	(78,832)	(78,832)	-	-%
Total Expenses	573,793	517,878	442,851	578,613	135,762	30.7%
Net	\$ (573,793)	\$ (517,878)	\$ (442,851)	\$ (578,613)	135,762	30.7%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 154,658	\$ 45,562	\$ 230,000	\$ 230,000	-	-%
Charges for Services	45,137	5,975	48,000	48,000	-	-%
Total Revenue	199,795	51,537	278,000	278,000	-	-%
Expenses						
Salaries & Benefits	328,702	310,402	268,386	268,386	-	-%
Services & Supplies	181,231	191,221	220,571	225,071	4,500	2.0%
Other Charges	(2,000)	-	-	-	-	-%
Capital Assets	-	26,275	-	-	-	-%
Other Financing Sources	(120,121)	(327,798)	(120,121)	(124,621)	(4,500)	3.7%
Intra-Fund Transfers	(5,648)	-	-	-	-	-%
Total Expenses	382,164	200,100	368,836	368,836	-	-%
Net	\$ (182,369)	\$ (148,563)	\$ (90,836)	\$ (90,836)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 39	\$ 243	\$ 50	\$ 50	-	-%
Intergovernmental Revenues	-	16,000	-	-	-	-%
Total Revenue	39	16,243	50	50	-	-%
Expenses						
Services & Supplies	-	-	21,100	21,100	-	-%
Total Expenses	-	-	21,100	21,100	-	-%
Net	\$ 39	\$ 16,243	\$ (21,050)	\$ (21,050)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,779	\$ 5,668	\$ 3,000	\$ 3,000	-	-%
Charges for Services	58,891	65,420	65,412	65,412	-	-%
Total Revenue	60,670	71,088	68,412	68,412	-	-%
Expenses						
Services & Supplies	51,800	60,286	65,412	65,412	-	-%
Total Expenses	51,800	60,286	65,412	65,412	-	-%
Net	\$ 8,870	\$ 10,802	\$ 3,000	\$ 3,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 1,239,632	\$ 842,709	\$ 1,119,335	\$ 1,119,335	-	-%
Total Revenue	1,239,632	842,709	1,119,335	1,119,335	-	-%
Expenses						
Salaries & Benefits	147,693	170,574	161,309	161,309	-	-%
Services & Supplies	18,056	18,299	16,732	16,732	-	-%
Other Charges	(1,000)	-	-	-	-	-%
Other Financing Sources	-	(546)	(42,086)	(224,563)	(182,477)	433.6%
Intra-Fund Transfers	(1,936)	(2,090)	-	-	-	-%
Total Expenses	162,813	186,237	135,955	(46,522)	(182,477)	(134.2)%
Net	\$ 1,076,819	\$ 656,472	\$ 983,380	\$ 1,165,857	(182,477)	18.6%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ 89,115	\$ 93,212	\$ 91,527	\$ 91,527	-	-%
Services & Supplies	689,092	754,818	764,644	764,644	-	-%
Other Charges	(1,000)	-	-	-	-	-%
Total Expenses	777,207	848,030	856,171	856,171	-	-%
Net	\$ (777,207)	\$ (848,030)	\$ (856,171)	\$ (856,171)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Salaries & Benefits	\$ 320,561	\$ 283,677	\$ 293,663	\$ 293,663	-	-%
Services & Supplies	9,664	17,393	16,023	16,023	-	-%
Other Charges	(2,000)	-	-	-	-	-%
Total Expenses	328,225	301,070	309,686	309,686	-	-%
Net	\$ (328,225)	\$ (301,070)	\$ (309,686)	\$ (309,686)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties \$	1,463	\$ 1,020	\$ 2,500	\$ 2,500	-	-%
Revenue from use of Money & Property	1,968	6,412	4,000	4,000	-	-%
Charges for Services	18,216	22,212	32,000	32,000	-	-%
Total Revenue	21,647	29,644	38,500	38,500	-	-%
Expenses						
Services & Supplies	13,181	14,868	15,120	27,120	12,000	79.4%
Other Financing Sources	-	-	2,616	2,616	-	-%
Intra-Fund Transfers	-	-	-	(12,000)	(12,000)	-%
Total Expenses	13,181	14,868	17,736	17,736	-	-%
Net	\$ 8,466	\$ 14,776	\$ 20,764	\$ 20,764	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 185	\$ 495	\$ 372	\$ 372	-	-%
Total Revenue	185	495	372	372	-	-%
Expenses						
Services & Supplies	-	-	8,000	8,000	-	-%
Total Expenses	-	-	8,000	8,000	-	-%
Net	\$ 185	\$ 495	\$ (7,628)	\$ (7,628)	-	-%

Agency Funds

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ 35,778	\$ 38,696	\$ 40,000	\$ 40,000	-	-%
Revenue from use of Money & Property	5,675	(2,649)	5,200	5,200	-	-%
Total Revenue	41,453	36,047	45,200	45,200	-	-%
Expenses						
Services & Supplies	18,974	7,916	43,100	43,100	-	-%
Total Expenses	18,974	7,916	43,100	43,100	-	-%
Net	\$ 22,479	\$ 28,131	\$ 2,100	\$ 2,100	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 168	\$ 230	\$ 250	\$ 250	-	-%
Charges for Services	22,688	21,384	25,000	25,000	-	-%
Total Revenue	22,856	21,614	25,250	25,250	-	-%
Expenses						
Salaries & Benefits	21,119	13,444	14,481	14,481	-	-%
Services & Supplies	19,800	21,040	20,469	20,469	-	-%
Other Financing Sources	-	-	(2,616)	(2,616)	-	-%
Total Expenses	40,919	34,484	32,334	32,334	-	-%
Net	\$ (18,063)	\$ (12,870)	\$ (7,084)	\$ (7,084)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ -	\$ 148,976	\$ 76,171	\$ 76,171	-	-%
Revenue from use of Money & Property	953	4,283	2,000	2,000	-	-%
Total Revenue	953	153,259	78,171	78,171	-	-%
Expenses						
Services & Supplies	21,837	47,429	77,723	77,723	-	-%
Total Expenses	21,837	47,429	77,723	77,723	-	-%
Net	\$ (20,884)	\$ 105,830	\$ 448	\$ 448	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ -	\$ -	\$ 25,000	\$ 25,000	-	-%
Revenue from use of Money & Property	521	915	600	600	-	-%
Total Revenue	521	915	25,600	25,600	-	-%
Expenses						
Services & Supplies	25,079	27,842	25,000	25,000	-	-%
Total Expenses	25,079	27,842	25,000	25,000	-	-%
Net	\$ (24,558)	\$ (26,927)	600	\$ 600	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 486	\$ 1,519	\$ 1,000	\$ 1,000	-	-%
Total Revenue	486	1,519	1,000	1,000	-	-%
Expenses						
Services & Supplies	529	1,154	421	421	-	-%
Total Expenses	529	1,154	421	421	-	-%
Net	\$ (43)	\$ 365	\$ 579	\$ 579	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Fines, Forfeitures & Penalties	\$ 20,424	\$ 24,163	\$ 30,265	\$ 30,265	-	-%
Total Revenue	20,424	24,163	30,265	30,265	-	-%
Expenses						
Services & Supplies	25,954	27,200	69,891	69,891	-	-%
Other Financing Sources	-	-	60,061	64,561	4,500	7.5%
Intra-Fund Transfers	-	-	-	(4,500)	(4,500)	-%
Total Expenses	25,954	27,200	129,952	129,952	-	-%
Net	\$ (5,530)	\$ (3,037)	\$ (99,687)	\$ (99,687)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 197	\$ 561	\$ 185	\$ 185	-	-%
Charges for Services	175	-	1,050	2,361	1,311	124.9%
Total Revenue	372	561	1,235	2,546	1,311	106.2%
Expenses						
Services & Supplies	-	-	-	1,311	1,311	-%
Other Financing Sources	-	24,476	-	-	-	-%
Total Expenses	-	24,476	-	1,311	1,311	-%
Net	\$ 372	\$ (23,915)	\$ 1,235	\$ 1,235	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 293,627	\$ 698,712	\$ 450,000	\$ 450,000	-	-%
Miscellaneous Revenues	-	222	-	-	-	-%
Total Revenue	293,627	698,934	450,000	450,000	-	-%
Expenses						
Services & Supplies	389,674	434,199	454,062	454,062	-	-%
Capital Assets	172,129	-	-	-	-	-%
Other Financing Sources	-	-	42,086	42,086	-	-%
Intra-Fund Transfers	10,455	87,643	-	-	-	-%
Total Expenses	572,258	521,842	496,148	496,148	-	-%
Net	\$ (278,631)	\$ 177,092	\$ (46,148)	\$ (46,148)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 938	\$ 4,095	\$ 1,500	\$ 1,500	-	-%
Intergovernmental Revenues	174,511	287,131	61,100	61,100	-	-%
Total Revenue	175,449	291,226	62,600	62,600	-	-%
Expenses						
Services & Supplies	115,255	173,048	61,100	61,100	-	-%
Capital Assets	3,735	36,323	-	-	-	-%
Other Financing Sources	-	112,656	-	-	-	-%
Total Expenses	118,990	322,027	61,100	61,100	-	-%
Net	\$ 56,459	\$ (30,801)	\$ 1,500	\$ 1,500	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 2,540	\$ 10,300	\$ 3,000	\$ 3,000	-	-%
Charges for Services	916,742	1,067,579	1,103,458	1,103,458	-	-%
Miscellaneous Revenues	-	73,396	-	-	-	-%
Total Revenue	919,282	1,151,275	1,106,458	1,106,458	-	-%
Expenses						
Salaries & Benefits	890,292	928,434	962,927	962,927	-	-%
Services & Supplies	60,471	75,100	164,531	164,531	-	-%
Other Charges	(7,000)	-	-	-	-	-%
Intra-Fund Transfers	(9,200)	(16,284)	-	-	-	-%
Total Expenses	934,563	987,250	1,127,458	1,127,458	-	-%
Net	\$ (15,281)	\$ 164,025	\$ (21,000)	\$ (21,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (3,918)	\$ (16,021)	\$ (9,000)	\$ (9,000)	-	-%
Intergovernmental Revenues	35,970	45,513	15,015	15,015	-	-%
Charges for Services	1,996,263	1,245,727	1,698,934	1,698,934	-	-%
Miscellaneous Revenues	-	58,842	-	-	-	-%
Total Revenue	2,028,315	1,334,061	1,704,949	1,704,949	-	-%
Expenses						
Salaries & Benefits	1,690,512	1,652,204	1,570,870	1,570,870	-	-%
Services & Supplies	46,772	73,469	134,079	134,079	-	-%
Other Charges	(11,000)	-	-	-	-	-%
Other Financing Sources	-	(1,183)	-	-	-	-%
Intra-Fund Transfers	(9,970)	(11,273)	-	-	-	-%
Total Expenses	1,716,314	1,713,217	1,704,949	1,704,949	-	-%
Net	\$ 312,001	\$ (379,156)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (533)	\$ (1,355)	\$ -	\$ -	-	-%
Charges for Services	-	17,758	87,514	87,514	-	-%
Total Revenue	(533)	16,403	87,514	87,514	-	-%
Expenses						
Salaries & Benefits	287	-	50,654	50,654	-	-%
Services & Supplies	(1,349)	2,305	36,860	36,860	-	-%
Total Expenses	(1,062)	2,305	87,514	87,514	-	-%
Net	\$ 529	\$ 14,098	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 62	\$ 195	\$ 60	\$ 60	-	-%
Total Revenue	62	195	60	60	-	-%
Expenses						
Services & Supplies	-	-	5,000	5,000	-	-%
Total Expenses	-	-	5,000	5,000	-	-%
Net	\$ 62	\$ 195	\$ (4,940)	\$ (4,940)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 127,167	\$ 259,531	\$ 234,312	\$ 234,312	-	-%
Total Revenue	127,167	259,531	234,312	234,312	-	-%
Expenses						
Salaries & Benefits	73,525	149,682	163,587	163,587	-	-%
Services & Supplies	828	2,217	73,725	73,725	-	-%
Total Expenses	74,353	151,899	237,312	237,312	-	-%
Net	\$ 52,814	\$ 107,632	\$ (3,000)	\$ (3,000)	-	-%

**Medication Assisted Treatment (MAT)
Program - 1927001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ 60,000	\$ 20,500	\$ 72,500	\$ 72,500	-	-%
Total Revenue	60,000	20,500	72,500	72,500	-	-%
Expenses						
Services & Supplies	30,798	31,566	98,462	107,762	9,300	9.4%
Other Financing Sources	-	-	-	(9,300)	(9,300)	-%
Total Expenses	30,798	31,566	98,462	98,462	-	-%
Net	\$ 29,202	\$ (11,066)	\$ (25,962)	\$ (25,962)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 241,341	\$ 241,653	\$ 241,341	\$ 260,000	18,659	7.7%
Total Revenue	241,341	241,653	241,341	260,000	18,659	7.7%
Expenses						
Salaries & Benefits	51,191	104,114	198,619	198,619	-	-%
Services & Supplies	6	141	2,261	10,170	7,909	349.8%
Intra-Fund Transfers	-	-	-	10,750	10,750	-%
Total Expenses	51,197	104,255	200,880	219,539	18,659	9.3%
Net	\$ 190,144	\$ 137,398	\$ 40,461	\$ 40,461	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ -	\$ 22,000	\$ 22,000	-	-%
Total Revenue	-	-	22,000	22,000	-	-%
Expenses						
Services & Supplies	-	-	22,000	22,000	-	-%
Total Expenses	\$ -	\$ -	\$ 22,000	\$ 22,000	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ (8,798)	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	1,486,633	1,865,726	1,865,726	-	-%
Total Revenue	-	1,477,835	1,865,726	1,865,726	-	-%
Expenses						
Salaries & Benefits	-	85,545	122,228	122,228	-	-%
Services & Supplies	-	282,728	254,384	254,384	-	-%
Other Charges	-	1,094,609	1,432,628	1,432,628	-	-%
Capital Assets	-	112,495	-	-	-	-%
Intra-Fund Transfers	-	4,454	-	-	-	-%
Total Expenses	-	1,579,831	1,809,240	1,809,240	-	-%
Net	\$ -	\$ (101,996)	\$ 56,486	\$ 56,486	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ (992)	\$ -	\$ -	-	-%
Charges for Services	-	89,293	294,596	534,071	239,475	81.3%
Total Revenue	-	88,301	294,596	534,071	239,475	81.3%
Expenses						
Services & Supplies	-	33,919	282,877	458,051	175,174	61.9%
Capital Assets	-	82,945	-	76,020	76,020	-%
Intra-Fund Transfers	-	263	-	(11,719)	(11,719)	-%
Total Expenses	-	117,127	282,877	522,352	239,475	84.7%
Net	\$ -	\$ (28,826)	\$ 11,719	\$ 11,719	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ 1,295	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	100,000	-	-	-	-%
Total Revenue	-	101,295	-	-	-	-%
Expenses						
Services & Supplies	-	16,802	40,000	40,000	-	-%
Intra-Fund Transfers	-	-	60,000	60,000	-	-%
Total Expenses	-	16,802	100,000	100,000	-	-%
Net	\$ -	\$ 84,493	\$ (100,000)	\$ (100,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ (117)	\$ -	\$ -	-	-%
Federal Revenues	-	15,716	950	950	-	-%
Total Revenue	-	15,599	950	950	-	-%
Expenses						
Services & Supplies	-	-	950	950	-	-%
Capital Assets	-	15,716	-	-	-	-%
Total Expenses	-	15,716	950	950	-	-%
Net	\$ -	\$ (117)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ (95)	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	-	251,126	251,126	-	-%
Total Revenue	-	(95)	251,126	251,126	-	-%
Expenses						
Salaries & Benefits	-	29,492	96,616	96,616	-	-%
Services & Supplies	-	7,981	154,510	154,510	-	-%
Total Expenses	-	37,473	251,126	251,126	-	-%
Net	\$ -	\$ (37,568)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 63,187	\$ 63,187	-	-%
Total Revenue	-	-	63,187	63,187	-	-%
Expenses						
Services & Supplies	-	-	63,187	63,187	-	-%
Total Expenses	\$ -	\$ -	\$ 63,187	\$ 63,187	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	-	-%
Total Revenue	-	-	2,400,000	2,400,000	-	-%
Expenses						
Services & Supplies	-	-	749,193	749,193	-	-%
Other Charges	-	-	1,650,807	1,650,807	-	-%
Total Expenses	\$ -	\$ -	\$ 2,400,000	\$ 2,400,000	-	-%

Capital Projects

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 17,048	\$ 17,839	\$ 16,750	\$ 16,750	-	-%
Charges for Services	417	-	-	-	-	-%
Total Revenue	17,465	17,839	16,750	16,750	-	-%
Expenses						
Services & Supplies	-	-	12,000	12,000	-	-%
Other Charges	-	-	10,000	10,000	-	-%
Total Expenses	-	-	22,000	22,000	-	-%
Net	\$ 17,465	\$ 17,839	\$ (5,250)	\$ (5,250)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ -	\$ -	\$ 3,500	3,500	-%
Miscellaneous Revenues	-	-	-	650,000	650,000	-%
Total Revenue	-	-	-	653,500	653,500	-%
Expenses						
Services & Supplies	-	-	-	700,000	700,000	-%
Other Financing Sources	-	-	-	9,300	9,300	-%
Intra-Fund Transfers	-	-	-	(55,800)	(55,800)	-%
Total Expenses	\$ -	\$ -	\$ -	\$ 653,500	653,500	-%

DESCRIPTION

The Department of Social Services provides a broad range of programs to promote safety, wellness, self-sufficiency, and improved quality of life for individuals and families in our community. The Department integrates services and resources to achieve the goals of each program. We strive to deliver services in a client-centered, cost-effective and outcome-driven manner that supports our County Strategic Plan and mission to improve the quality of life in Imperial County.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Betty Jo McNeece Receiving Home	\$ 246,993	\$ -	\$ 10,000	\$ 10,000	-	-%
Social Services	45,937,333	54,682,085	59,025,047	59,639,089	614,042	1.0%
Categorical Aid	(45,609)	9,350	-	-	-	-%
CalWorks Assistance	31,675,335	37,051,302	35,500,000	35,500,001	1	-%
Categorical Aid - Adoption Assistance Program	5,335,847	5,494,939	5,822,320	5,822,320	-	-%
Categorical Aid - Foster Care Assistance Program	12,109,214	14,432,568	14,720,379	14,720,379	-	-%
Categorical Aid - Cash Assistance Program for Immigrants	276,170	413,659	400,000	400,000	-	-%
Categorical Aid - In Home Support Services Expenses Maintenance of Efforts	13,830,377	14,682,166	15,553,838	15,553,837	(1)	-%
Child Abuse Prevention Program (AB 1733)	8,476	29,262	16,500	16,500	-	-%
Medical and County Medical Services Program (CMSP) Fund	7,960,706	7,921,447	8,522,000	8,522,000	-	-%
In-Home Support Services (IHSS) - Public Authority	15,781,893	17,586,177	19,767,635	19,767,635	-	-%
Elder Abuse Program	180,506	222,758	217,444	217,444	-	-%
County Victim Services (XC) Program	124,821	134,811	164,436	164,436	-	-%
Family Justice Center	56	144	317,502	317,502	-	-%
California Emergency Solutions and Housing Program (CESH) 2018 Grant	(420,243)	847,245	211,212	211,212	-	-%
COVID-19 Emergency Homeless Funding Program	226,541	39,443	1,099,904	1,099,904	-	-%
California Emergency Solutions and Housing Program (CESH) 2019 Grant	240,885	107,892	388,630	388,630	-	-%
Imperial Valley Continuum of Care (COC)	32,704	44,330	107,633	107,633	-	-%

Social Services

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Imperial Valley Continuum of Care (COC Planning)	-	21,197	48,633	48,633	-	-%
Imperial Valley Continuum of Care (CAP II)	-	16,875	44,000	44,000	-	-%
Homeless Housing, Assistance and Prevention (HHAP) Program	21,935	70,037	3,003,301	3,003,301	-	-%
Emergency Solutions Grant Program - CARES Act ESGCV-R1 2000	1,537,840	740,163	1,085,134	1,085,134	-	-%
Homeless Housing, Assistance and Prevention 2 (COI)	708,655	16,504	714,918	714,918	-	-%
Homeless Housing, Assistance and Prevention 2 (COC613)	791,739	18,383	798,716	798,716	-	-%
Total Revenue	136,562,174	154,582,737	167,539,182	168,153,224	614,042	0.4%

Expenses

Betty Jo McNeece Receiving Home	71,306	-	10,000	10,000	-	-%
Social Services	46,085,547	54,777,001	59,025,047	59,639,089	614,042	1.0%
Categorical Aid	(22,674)	(31,254)	-	-	-	-%
CalWorks Assistance	31,675,180	39,239,083	35,500,000	35,500,000	-	-%
Categorical Aid - Adoption Assistance Program	5,172,962	6,069,824	5,822,320	5,822,320	-	-%
Categorical Aid - Foster Care Assistance Program	13,156,347	15,008,887	14,720,379	14,720,379	-	-%
Categorical Aid - Cash Assistance Program for Immigrants	292,137	433,262	400,000	400,000	-	-%
Categorical Aid - In Home Support Services Expenses Maintenance of Efforts	13,821,148	14,127,392	15,553,838	15,553,838	-	-%
General Assistance Program - Aid to Indigents	117,493	163,753	200,000	200,000	-	-%
Child Abuse Prevention Program (AB 1733)	-	-	16,500	16,500	-	-%
Medical and County Medical Services Program (CMSP) Fund	8,149,314	4,631,257	8,522,000	8,522,000	-	-%
In-Home Support Services (IHSS) - Public Authority	16,922,330	18,064,072	19,767,635	19,767,635	-	-%
Elder Abuse Program	209,211	175,507	217,444	217,444	-	-%
County Victim Services (XC) Program	143,445	115,640	164,436	164,436	-	-%
Family Justice Center	141	30,536	317,502	317,502	-	-%

Social Services

FY 2024 Adopted Budget

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
California Emergency Solutions and Housing Program (CESH) 2018 Grant	376,279	345,154	339,827	339,827	-	-%
COVID-19 Emergency Homeless Funding Program	284,137	1,583	1,099,904	1,099,904	-	-%
California Emergency Solutions and Housing Program (CESH) 2019 Grant	-	235,473	624,618	624,618	-	-%
Imperial Valley Continuum of Care (COC)	228,195	39,798	6,761	6,761	-	-%
Imperial Valley Continuum of Care (COC Planning)	21,196	21,197	48,633	48,633	-	-%
Imperial Valley Continuum of Care (CAP II)	20,880	3,503	44,000	44,000	-	-%
Homeless Housing, Assistance and Prevention (HHAP) Program	(97,845)	100,668	3,003,301	3,003,301	-	-%
Emergency Solutions Grant Program - CARES Act ESGCV-R1 2000	1,501,114	277,615	1,085,134	1,085,134	-	-%
Homeless Housing, Assistance and Prevention 2 (COI)	-	22,961	714,918	714,918	-	-%
Homeless Housing, Assistance and Prevention 2 (COC613)	2,337	54,406	798,716	798,716	-	-%
Homeless Housing, Assistance, and Prevention Program Round 3 (HHAP-3 or Program)	-	122,690	4,113,220	4,113,220	-	-%
Total Expenses	138,130,180	154,030,008	172,116,133	172,730,175	614,042	0.4%
Net	\$ (1,568,006)	\$ 552,729	\$ (4,576,951)	\$ (4,576,951)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Miscellaneous Revenues	\$ 246,993	\$ -	\$ 10,000	\$ 10,000	-	-%
Total Revenue	246,993	-	10,000	10,000	-	-%
Expenses						
Salaries & Benefits	1,684,399	1,654,409	2,124,209	2,124,209	-	-%
Services & Supplies	437,281	456,287	682,526	682,526	-	-%
Other Charges	(19,031)	(57,883)	(59,000)	(59,000)	-	-%
Capital Assets	39,760	29,304	-	-	-	-%
Other Financing Sources	(2,350,815)	(2,407,731)	(3,111,735)	(3,111,735)	-	-%
Intra-Fund Transfers	279,711	325,614	374,000	374,000	-	-%
Total Expenses	71,305	-	10,000	10,000	-	-%
Net	\$ 175,688	\$ -	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 25,068	\$ (1,061)	\$ -	\$ -	-	-%
Intergovernmental Revenues	13,451,107	18,719,168	18,533,531	18,947,001	413,470	2.2%
Federal Revenues	20,249,242	21,678,371	26,463,966	26,664,538	200,572	0.8%
Charges for Services	6,335,800	6,336,656	6,054,778	6,054,778	-	-%
Miscellaneous Revenues	1,308	40,866	-	-	-	-%
Other Financing Sources	5,874,807	7,908,086	7,972,772	7,972,772	-	-%
Total Revenue	45,937,332	54,682,086	59,025,047	59,639,089	614,042	1.0%
Expenses						
Salaries & Benefits	36,717,733	38,544,370	42,700,863	42,700,863	-	-%
Services & Supplies	13,280,915	14,893,026	18,325,203	18,939,245	614,042	3.4%
Other Charges	(6,082,290)	(856,643)	(4,932,000)	(4,932,000)	-	-%
Other Financing Sources	2,161,312	2,196,049	2,862,419	2,862,419	-	-%
Intra-Fund Transfers	7,879	198	68,562	68,562	-	-%
Total Expenses	46,085,549	54,777,000	59,025,047	59,639,089	614,042	1.0%
Net	\$ (148,217)	\$ (94,914)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 11,755,961	\$ 12,452,411	\$ 12,252,305	\$ 12,688,891	436,586	3.6%
Federal Revenues	5,567,662	12,033,172	7,752,000	7,752,000	-	-%
Charges for Services	596,128	105,098	887,500	450,915	(436,585)	(49.2)%
Other Financing Sources	13,755,584	12,460,621	14,608,195	14,608,195	-	-%
Total Revenue	31,675,335	37,051,302	35,500,000	35,500,001	1	-%
Expenses						
Services & Supplies	(30)	-	-	-	-	-%
Other Charges	31,675,210	39,239,083	35,500,000	35,500,000	-	-%
Total Expenses	31,675,180	39,239,083	35,500,000	35,500,000	-	-%
Net	\$ 155	\$ (2,187,781)	\$ -	\$ 1	(1)	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 610,684	\$ 1,060,560	\$ 640,455	\$ 640,455	-	-%
Federal Revenues	2,704,883	3,372,511	3,202,276	3,202,276	-	-%
Charges for Services	684,526	(797,974)	-	-	-	-%
Other Financing Sources	1,335,753	1,859,842	1,979,589	1,979,589	-	-%
Total Revenue	5,335,846	5,494,939	5,822,320	5,822,320	-	-%
Expenses						
Other Charges	5,172,962	6,069,824	5,822,320	5,822,320	-	-%
Total Expenses	5,172,962	6,069,824	5,822,320	5,822,320	-	-%
Net	\$ 162,884	\$ (574,885)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 4,371,409	\$ 4,577,306	\$ 5,105,977	\$ 5,464,279	358,302	7.0%
Federal Revenues	4,453,059	5,705,453	5,389,891	5,389,891	-	-%
Charges for Services	231,191	962,825	728,365	370,063	(358,302)	(49.2)%
Other Financing Sources	3,053,555	3,186,985	3,496,146	3,496,146	-	-%
Total Revenue	12,109,214	14,432,569	14,720,379	14,720,379	-	-%
Expenses						
Services & Supplies	-	-	153,107	153,107	-	-%
Other Charges	13,156,347	14,373,803	13,930,121	13,930,121	-	-%
Other Financing Sources	-	635,084	637,151	637,151	-	-%
Total Expenses	13,156,347	15,008,887	14,720,379	14,720,379	-	-%
Net	\$ (1,047,133)	\$ (576,318)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 276,170	\$ 413,659	\$ 400,000	\$ 400,000	-	-%
Total Revenue	276,170	413,659	400,000	400,000	-	-%
Expenses						
Other Charges	292,137	433,262	400,000	400,000	-	-%
Total Expenses	292,137	433,262	400,000	400,000	-	-%
Net	\$ (15,967)	\$ (19,603)	-	\$ -	-	-%

**In Home Support Services Expense -
1049008**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 12,020,196	\$ 12,309,021	\$ 12,831,916	\$ 14,170,902	1,338,986	10.4%
Federal Revenues	603,394	-	-	-	-	-%
Charges for Services	1,206,788	2,373,146	2,721,922	1,382,935	(1,338,987)	(49.2)%
Total Revenue	13,830,378	14,682,167	15,553,838	15,553,837	(1)	-%
Expenses						
Other Charges	13,572,591	14,127,392	15,553,838	15,553,838	-	-%
Other Financing Sources	248,557	-	-	-	-	-%
Total Expenses	13,821,148	14,127,392	15,553,838	15,553,838	-	-%
Net	\$ 9,230	\$ 554,775	\$ -	\$ (1)	1	-%

General Assistance Program - Aid to Indigents - 1050001

FY 2024 Adopted Budget

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Expenses						
Other Charges	\$ 117,493	\$ 163,753	\$ 200,000	\$ 200,000	-	-%
Total Expenses	117,493	163,753	200,000	200,000	-	-%
Net	\$ (117,493)	\$ (163,753)	\$ (200,000)	\$ (200,000)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,601	\$ 5,160	\$ -	\$ -	-	-%
Intergovernmental Revenues	6,875	24,102	16,500	16,500	-	-%
Total Revenue	8,476	29,262	16,500	16,500	-	-%
Expenses						
Other Financing Sources	-	-	16,500	16,500	-	-%
Total Expenses	-	-	16,500	16,500	-	-%
Net	\$ 8,476	\$ 29,262	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 66,331	\$ 288,402	\$ -	\$ -	-	-%
Intergovernmental Revenues	7,894,375	7,633,045	8,522,000	8,522,000	-	-%
Total Revenue	7,960,706	7,921,447	8,522,000	8,522,000	-	-%
Expenses						
Other Charges	8,149,314	4,631,257	8,522,000	8,522,000	-	-%
Total Expenses	8,149,314	4,631,257	8,522,000	8,522,000	-	-%
Net	\$ (188,608)	\$ 3,290,190	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (8,257)	\$ (37,543)	-	\$ -	-	-%
Intergovernmental Revenues	15,684,763	17,623,553	19,767,635	19,767,635	-	-%
Charges for Services	105,337	17	-	-	-	-%
Miscellaneous Revenues	50	150	-	-	-	-%
Total Revenue	15,781,893	17,586,177	19,767,635	19,767,635	-	-%
Expenses						
Salaries & Benefits	369,327	374,213	406,768	406,768	-	-%
Services & Supplies	52,268	66,249	134,383	134,383	-	-%
Other Charges	16,500,735	17,683,795	19,280,046	19,280,046	-	-%
Intra-Fund Transfers	-	(60,186)	(53,562)	(53,562)	-	-%
Total Expenses	16,922,330	18,064,071	19,767,635	19,767,635	-	-%
Net	\$ (1,140,437)	\$ (477,894)	-	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (151)	\$ 78	\$ -	\$ -	-	-%
Intergovernmental Revenues	180,657	222,680	217,444	217,444	-	-%
Total Revenue	180,506	222,758	217,444	217,444	-	-%
Expenses						
Salaries & Benefits	26,891	41,673	-	-	-	-%
Services & Supplies	101,334	65,428	52,439	52,439	-	-%
Other Charges	7,001	-	-	-	-	-%
Other Financing Sources	73,986	68,406	165,005	165,005	-	-%
Total Expenses	209,212	175,507	217,444	217,444	-	-%
Net	\$ (28,706)	\$ 47,251	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ (579)	\$ (1,332)	-	\$ -	-	-%
Intergovernmental Revenues	125,400	136,143	164,436	164,436	-	-%
Total Revenue	124,821	134,811	164,436	164,436	-	-%
Expenses						
Salaries & Benefits	32,924	37,769	-	-	-	-%
Services & Supplies	15,987	22,551	22,506	22,506	-	-%
Other Charges	10,908	-	-	-	-	-%
Other Financing Sources	83,397	55,320	141,930	141,930	-	-%
Intra-Fund Transfers	229	-	-	-	-	-%
Total Expenses	143,445	115,640	164,436	164,436	-	-%
Net	\$ (18,624)	\$ 19,171	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 56	\$ 144	\$ -	\$ -	-	-%
Intergovernmental Revenues	-	-	317,502	317,502	-	-%
Total Revenue	56	144	317,502	317,502	-	-%
Expenses						
Salaries & Benefits	-	8,952	298,104	298,104	-	-%
Services & Supplies	141	1,942	139,274	139,274	-	-%
Other Charges	-	-	22,200	22,200	-	-%
Other Financing Sources	-	19,641	(142,076)	(142,076)	-	-%
Total Expenses	141	30,535	317,502	317,502	-	-%
Net	\$ (85)	\$ (30,391)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 955	\$ 4,849	\$ 611	\$ 611	-	-%
Intergovernmental Revenues	(421,198)	842,396	210,601	210,601	-	-%
Total Revenue	(420,243)	847,245	211,212	211,212	-	-%
Expenses						
Services & Supplies	261,004	222,555	108,960	108,960	-	-%
Other Financing Sources	115,275	122,599	230,867	230,867	-	-%
Total Expenses	376,279	345,154	339,827	339,827	-	-%
Net	\$ (796,522)	\$ 502,091	\$ (128,615)	\$ (128,615)	-	-%

**COVID-19 Emergency Homeless Funding
Program - 1942001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,927	\$ 5,123	\$ 3,854	\$ 3,854	-	-%
Intergovernmental Revenues	224,614	34,320	1,732	1,732	-	-%
Other Financing Sources	-	-	1,094,318	1,094,318	-	-%
Total Revenue	226,541	39,443	1,099,904	1,099,904	-	-%
Expenses						
Services & Supplies	242,317	1,583	1,094,318	1,094,318	-	-%
Other Charges	8,315	-	-	-	-	-%
Other Financing Sources	33,505	-	5,586	5,586	-	-%
Total Expenses	284,137	1,583	1,099,904	1,099,904	-	-%
Net	\$ (57,596)	\$ 37,860	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 849	\$ 5,240	\$ 1,124	\$ 1,124	-	-%
Intergovernmental Revenues	240,036	102,652	387,506	387,506	-	-%
Total Revenue	240,885	107,892	388,630	388,630	-	-%
Expenses						
Services & Supplies	-	35,084	371,233	371,233	-	-%
Other Financing Sources	-	200,389	253,385	253,385	-	-%
Total Expenses	-	235,473	624,618	624,618	-	-%
Net	\$ 240,885	\$ (127,581)	\$ (235,988)	\$ (235,988)	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,057	\$ (4,131)	\$ -	\$ -	-	-%
Federal Revenues	18,352	44,000	92,633	92,633	-	-%
Charges for Services	13,295	4,461	15,000	15,000	-	-%
Total Revenue	32,704	44,330	107,633	107,633	-	-%
Expenses						
Salaries & Benefits	281,280	391,269	434,938	434,938	-	-%
Services & Supplies	10,392	9,250	47,112	47,112	-	-%
Other Charges	(2,000)	-	-	-	-	-%
Other Financing Sources	(61,476)	(360,721)	(475,288)	(475,288)	-	-%
Total Expenses	228,196	39,798	6,762	6,762	-	-%
Net	\$ (195,492)	\$ 4,532	\$ 100,871	\$ 100,871	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ 21,197	\$ 48,633	\$ 48,633	-	-%
Total Revenue	-	21,197	48,633	48,633	-	-%
Expenses						
Other Financing Sources	21,196	21,197	48,633	48,633	-	-%
Total Expenses	21,196	21,197	48,633	48,633	-	-%
Net	\$ (21,196)	\$ -	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Federal Revenues	\$ -	\$ 16,875	\$ 44,000	\$ 44,000	-	-%
Total Revenue	-	16,875	44,000	44,000	-	-%
Expenses						
Other Financing Sources	20,880	3,503	44,000	44,000	-	-%
Total Expenses	20,880	3,503	44,000	44,000	-	-%
Net	\$ (20,880)	\$ 13,372	\$ -	\$ -	-	-%

**Homeless Housing, Assistance and
Prevention (HHAP) - 1945001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 21,935	\$ 70,037	\$ 78,211	\$ 78,211	-	-%
Intergovernmental Revenues	-	-	2,925,090	2,925,090	-	-%
Total Revenue	21,935	70,037	3,003,301	3,003,301	-	-%
Expenses						
Services & Supplies	(106,622)	-	2,413,183	2,413,183	-	-%
Other Financing Sources	8,777	100,668	590,118	590,118	-	-%
Total Expenses	(97,845)	100,668	3,003,301	3,003,301	-	-%
Net	\$ 119,780	\$ (30,631)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Intergovernmental Revenues	\$ 1,537,840	\$ 740,163	\$ 1,085,134	\$ 1,085,134	-	-%
Total Revenue	1,537,840	740,163	1,085,134	1,085,134	-	-%
Expenses						
Services & Supplies	1,436,614	277,615	1,085,134	1,085,134	-	-%
Other Financing Sources	64,500	-	-	-	-	-%
Total Expenses	1,501,114	277,615	1,085,134	1,085,134	-	-%
Net	\$ 36,726	\$ 462,548	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,713	\$ 16,504	\$ 9,976	\$ 9,976	-	-%
Intergovernmental Revenues	704,942	-	704,942	704,942	-	-%
Total Revenue	708,655	16,504	714,918	714,918	-	-%
Expenses						
Services & Supplies	-	-	640,325	640,325	-	-%
Other Financing Sources	-	22,961	74,593	74,593	-	-%
Total Expenses	-	22,961	714,918	714,918	-	-%
Net	\$ 708,655	\$ (6,457)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 4,148	\$ 18,383	\$ 11,125	\$ 11,125	-	-%
Intergovernmental Revenues	787,591	-	787,591	787,591	-	-%
Total Revenue	791,739	18,383	798,716	798,716	-	-%
Expenses						
Services & Supplies	-	-	564,205	564,205	-	-%
Other Financing Sources	2,337	54,406	234,511	234,511	-	-%
Total Expenses	2,337	54,406	798,716	798,716	-	-%
Net	\$ 789,402	\$ (36,023)	\$ -	\$ -	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ -	\$ 54,954	\$ 24,559	\$ 24,559	-	-%
Intergovernmental Revenues	-	4,088,662	4,088,661	4,088,661	-	-%
Total Revenue	-	4,143,616	4,113,220	4,113,220	-	-%
Expenses						
Services & Supplies	-	-	3,855,635	3,855,635	-	-%
Other Financing Sources	-	122,690	257,585	257,585	-	-%
Total Expenses	-	122,690	4,113,220	4,113,220	-	-%
Net	\$ -	\$ 4,020,926	\$ -	\$ -	-	-%

DESCRIPTION

Special Districts are public agencies created to provide specific services to a community, such as water service, sewer service, parks, fire protection and others.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Country Club Sewer Maintenance District	\$ 70,214	\$ 55,866	\$ 60,355	\$ 60,355	-	-%
Niland Service Area	28,667	23,124	22,500	22,500	-	-%
Imperial Center Lighting Maintenance District	509,409	339,744	330,000	330,000	-	-%
Niland County Sanitation District	432,196	416,405	434,862	434,862	-	-%
Total Revenue	1,040,486	835,139	847,717	847,717	-	-%
Expenses						
Country Club Sewer Maintenance District	34,386	78,059	26,740	26,740	-	-%
Niland Service Area	12,180	9,782	15,700	15,700	-	-%
Imperial Center Lighting Maintenance District	45,383	4,025	93,770	93,770	-	-%
Niland County Sanitation District	346,915	353,744	585,959	585,959	-	-%
Total Expenses	438,864	445,610	722,169	722,169	-	-%
Net	\$ 601,622	\$ 389,529	\$ 125,548	\$ 125,548	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 3,123	\$ 3,290	\$ 3,325	\$ 3,325	-	-%
Revenue from use of Money & Property	(1,340)	(3,872)	(3,000)	(3,000)	-	-%
Intergovernmental Revenues	22	22	30	30	-	-%
Charges for Services	68,410	56,426	60,000	60,000	-	-%
Total Revenue	70,215	55,866	60,355	60,355	-	-%
Expenses						
Services & Supplies	34,386	78,059	26,740	26,740	-	-%
Total Expenses	34,386	78,059	26,740	26,740	-	-%
Net	\$ 35,829	\$ (22,193)	\$ 33,615	\$ 33,615	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 1,728	\$ 5,761	\$ 4,000	\$ 4,000	-	-%
Charges for Services	26,938	17,363	18,500	18,500	-	-%
Total Revenue	28,666	23,124	22,500	22,500	-	-%
Expenses						
Services & Supplies	12,180	9,782	15,700	15,700	-	-%
Total Expenses	12,180	9,782	15,700	15,700	-	-%
Net	\$ 16,486	\$ 13,342	\$ 6,800	\$ 6,800	-	-%

**Imperial Center Lighting Maintenance
District - 5526001**

FY 2024 Adopted Budget

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Revenue from use of Money & Property	\$ 3,320	\$ 16,577	\$ 10,000	\$ 10,000	-	-%
Charges for Services	506,089	323,167	320,000	320,000	-	-%
Total Revenue	509,409	339,744	330,000	330,000	-	-%
Expenses						
Services & Supplies	45,383	4,025	93,770	93,770	-	-%
Total Expenses	45,383	4,025	93,770	93,770	-	-%
Net	\$ 464,026	\$ 335,719	\$ 236,230	\$ 236,230	-	-%

Special Revenue

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 13,901	\$ 13,419	\$ 13,935	\$ 13,935	-	-%
Revenue from use of Money & Property	224	4,035	150	150	-	-%
Intergovernmental Revenues	86	76	-	-	-	-%
Charges for Services	417,984	398,876	420,777	420,777	-	-%
Total Revenue	432,195	416,406	434,862	434,862	-	-%
Expenses						
Services & Supplies	346,915	334,544	585,959	585,959	-	-%
Other Financing Sources	-	19,200	-	19,200	19,200	-%
Intra-Fund Transfers	-	-	-	(19,200)	(19,200)	-%
Total Expenses	346,915	353,744	585,959	585,959	-	-%
Net	\$ 85,280	\$ 62,662	\$ (151,097)	\$ (151,097)	-	-%

DESCRIPTION

The Treasurer-Tax Collector is an elected position. The mandate of the office is to receive, safeguard and invest the County's, Schools and Special District funds. The work activities of the office are established by the provisions of the Government Code, the State Constitution and County Ordinance.

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Treasurer	\$ 1,081,917	\$ 1,103,181	\$ 1,172,276	\$ 1,172,276	-	-%
Tax Collector	658,339	452,583	571,200	571,200	-	-%
Commercial Cannabis Activity Taxes	290,852	997,596	950,000	950,000	-	-%
Total Revenue	2,031,108	2,553,360	2,693,476	2,693,476	-	-%
Expenses						
Treasurer	1,081,917	1,103,181	1,172,276	1,172,276	-	-%
Tax Collector	857,240	811,877	796,357	796,357	-	-%
Total Expenses	1,939,157	1,915,058	1,968,633	1,968,633	-	-%
Net	\$ 91,951	\$ 638,302	\$ 724,843	\$ 724,843	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Charges for Services	\$ 1,081,917	\$ 1,103,181	\$ 1,172,276	\$ 1,172,276	-	-%
Total Revenue	1,081,917	1,103,181	1,172,276	1,172,276	-	-%
Expenses						
Salaries & Benefits	1,031,799	1,080,201	1,136,202	1,136,202	-	-%
Services & Supplies	50,985	52,416	64,265	64,265	-	-%
Other Charges	(10,000)	(40,384)	(42,000)	(42,000)	-	-%
Intra-Fund Transfers	9,133	10,947	13,809	13,809	-	-%
Total Expenses	1,081,917	1,103,180	1,172,276	1,172,276	-	-%
Net	\$ -	\$ 1	\$ -	\$ -	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Current Taxes	\$ 11,326	\$ -	\$ -	\$ -	-	-%
Licenses, Permits	127,350	141,500	110,000	110,000	-	-%
Charges for Services	519,663	311,083	461,200	461,200	-	-%
Total Revenue	658,339	452,583	571,200	571,200	-	-%
Expenses						
Salaries & Benefits	338,855	357,898	352,711	352,711	-	-%
Services & Supplies	520,818	463,602	449,163	449,163	-	-%
Other Charges	(4,000)	(12,000)	(12,000)	(12,000)	-	-%
Intra-Fund Transfers	1,566	2,378	6,483	6,483	-	-%
Total Expenses	857,239	811,878	796,357	796,357	-	-%
Net	\$ (198,900)	\$ (359,295)	\$ (225,157)	\$ (225,157)	-	-%

General Fund

	2022 Actual	2023 Actual	2024 Recommended Budget	2024 Adopted Budget	Variance \$	Variance %
Revenue						
Miscellaneous Revenues	\$ 290,852	\$ 997,596	\$ 950,000	\$ 950,000	-	-%
Total Revenue	290,852	997,596	950,000	950,000	-	-%
Expenses						
Net	\$ 290,852	\$ 997,596	\$ 950,000	\$ 950,000	-	-%