

*Town of
Yucca Valley*



General Fund
Special Revenue Funds
Successor Agency

Adopted Budget
Fiscal Year 2024-26

Town of Yucca Valley

Elected and Appointed Officials

Elected Officials

Mayor

Robert Lomardo

Mayor Pro Tem

Jeff Drozd

Council Member

Merl Abel

Council Member

Rick Denison

Council Member

Jim Schooler

Appointed Officials

Town Manager

Curtis Yakimow

Deputy Town Manager

Shane R. Stueckle

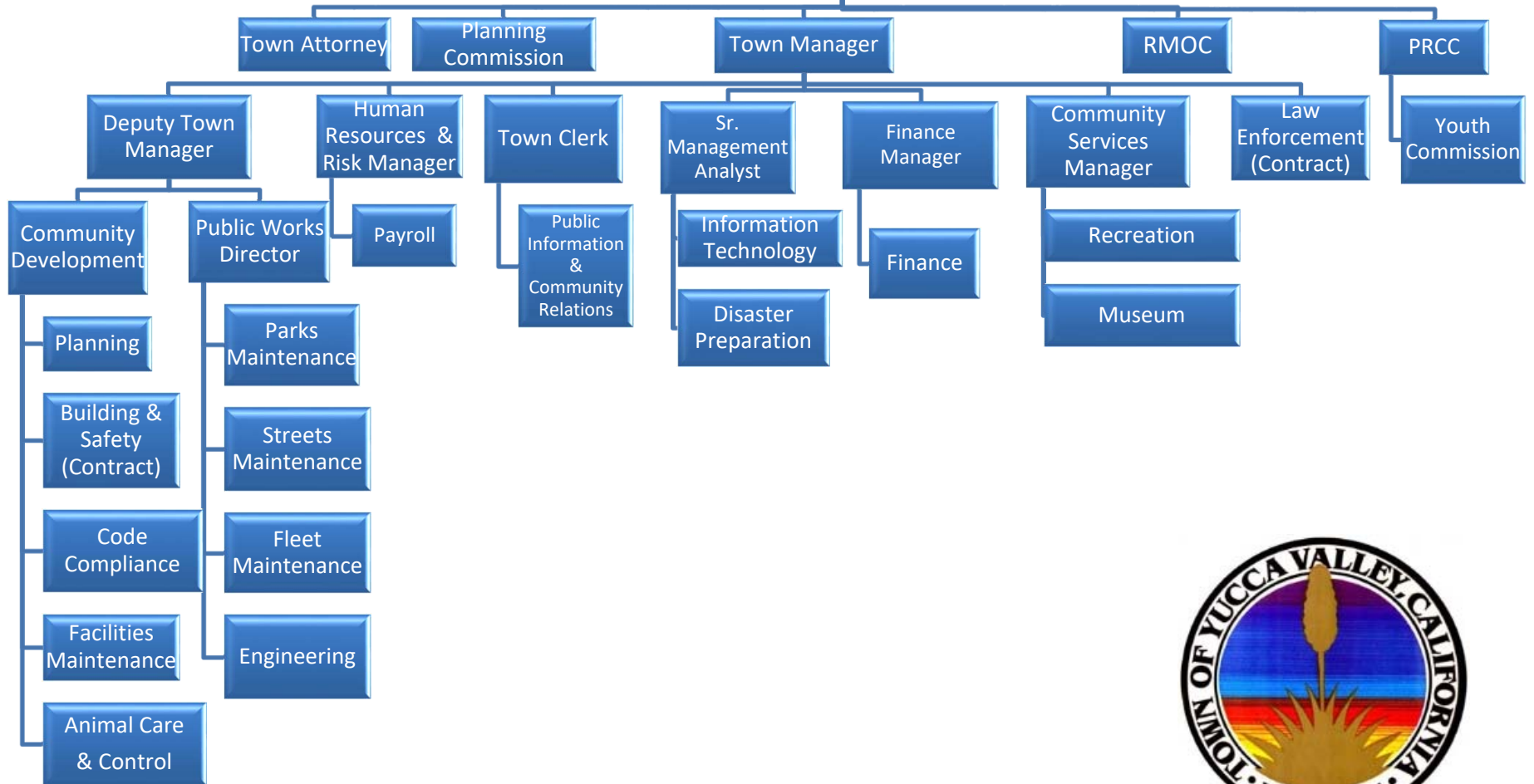
Town Attorney

Thomas D. Jex



Residents of Yucca Valley

Town Council





Transmittal Letter

To: Honorable Mayor and Town Council

Subject: FY 2024-26 Proposed Budget

June 18, 2024

Introduction

Town staff is pleased to present you with the proposed budget for the 2024-26 fiscal year for the Town of Yucca Valley. Due to its importance as both a funding and policy document, the Town's annual budget is one of the most critical tasks undertaken by both the Town Council and staff. With its adoption, the budget document becomes the financial plan for the Town, reflects the Town's priorities and responsibilities, and provides for the implementation of the Town's Strategic Plan, which serves as the basis for the proposed budget.

This budget establishes the Town's spending plan, along with applicable funding resources, in our effort to meet the service requirements of Yucca Valley's residents, businesses, and institutions. Equally important, the budget addresses a variety of community priorities, as defined by the Town Council, residents and staff through the most recent Community Livability Survey and Strategic Plan adoption. Highlights of these priorities include:

- Emphasis on Fiscal Responsibility – The proposed budget for FY 24/26 is a financially balanced budget, with anticipated operating revenues exceeding anticipated operating expenditures by \$296,000 in FY24-25 and \$80,000 in FY25-26.
- Emphasis on Stable Reserves – Continues to implement the Town Council's current reserve policy, and provides for a solid level of reserves, both designated and undesignated. The budget identifies a reserve level at 80% and 77% in each year and will provide for a reasonable number of resources in the event of economic hardships or emergency.

Additionally, as always it is very important to the Town to develop its budget policies with current community perspectives and priorities in mind. Towards this end, the Town recently conducted an updated Community Priorities survey. Through this process, residents identified the following priorities:

- ✓ Maintaining local streets and repairing potholes
- ✓ Continuing to provide quick responses to 9-1-1 emergencies.
- ✓ Cleaning up trash and litter on Town streets, sidewalks, and public areas



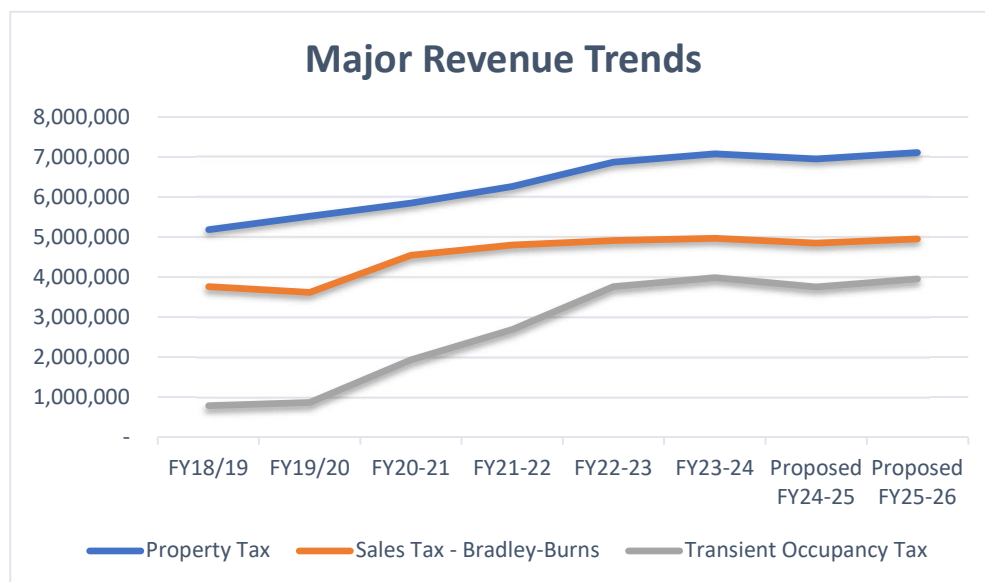
- ✓ Improving street intersections and signals to better manage traffic congestion
- ✓ Maintaining police services including neighborhood police patrols, crime prevention, and investigation.
- ✓ Addressing homelessness within the Town.

Respondents also expressed continuing interest in local control over taxpayer dollars and making sure visitors to the Town continue to pay their fair share of their use of Town services, streets, and emergency programs. Local control ensures that voter-approved funds are spent within our Town and on services that contribute to our quality of life.

As with many municipalities, the Town of Yucca Valley funds most of its services through the Town's General Fund. The Town's General Fund projects revenues of \$19.8m in FY24/25 and \$20.2m in FY25/26. While the General Fund receives revenues from a variety of sources, the bulk of the revenues come from four primary sources:

- *Property tax*
- *Sales and use tax*
- *Franchise fees*
- *Transient Occupancy Tax*

As indicated, the Town's revenues are tied to a limited number of sources, and as such, remain vulnerable to fluctuations in these sources. The proposed budget for FY 24/25-25/26 anticipates moderate increases in Sales and use tax and Transient Occupancy tax, with relative stability in franchise fees and property tax revenues for the Town. Each of these revenues' sources are more fully discussed below.





Property Tax

The Town of Yucca Valley receives 16.5 cents of each property tax dollar received by San Bernardino County for property tax collected on property located within the Town limits. This tax is based on the assessed value of the individual property at the time of purchase or completion and remains fixed (subject to a 2% annual adjustment cap) until the property is reassessed with a change in ownership or valuation.

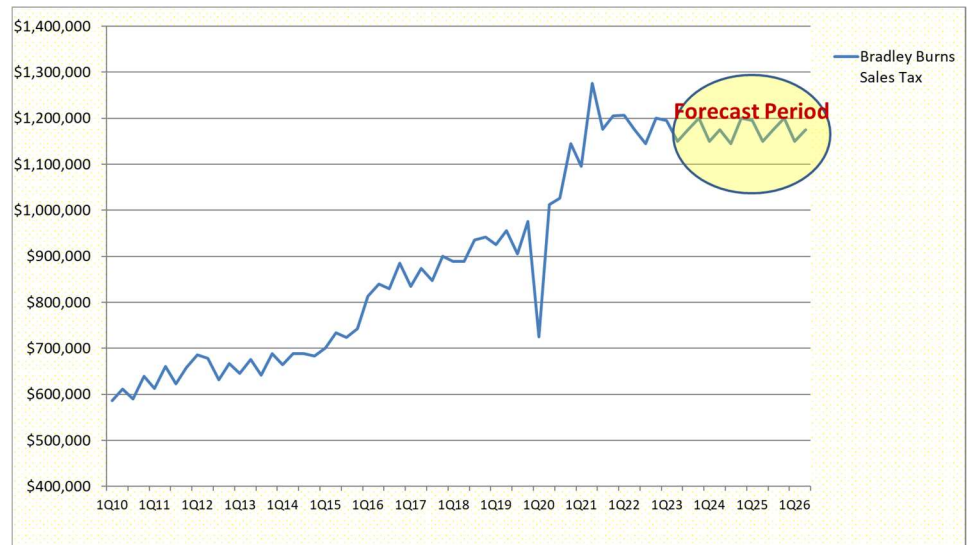
The Town's property tax revenues have shown steady but consistent assessed valuation growth. The upcoming forecast year projects property tax to increase by 2.5%. This projection is based on the ongoing property sales activity and higher estimated property valuations in recent years. Based on the actual revenues received by the Town, it appears that 2013-14 was the market bottom in assessed valuations. Since then, assessed valuation associated with property within the Town has recovered at a reasonable growth rate, and shows signs of continuing within the budget period.

Sales Tax

FY2021-22

demonstrated a strong recovery from the short decline in Sales Tax revenues due to the COVID-19 public health emergency. Throughout the recent fiscal year, Sales Tax revenues have remained at stable levels and are expected to remain at conservative growth

rates due to changes in inflationary pressures offset by conservative consumer discretionary spending. The Town still predicts ongoing increased tax collections from online sales, increased tourism, and economic development in the area.



Other Revenue Sources

The Town receives the remaining General Fund revenues from a variety of sources including franchise fees, service fee revenues, interest earnings, transient occupancy tax, and various reimbursements. The fiscal year 2024-26 budget reflects the following significant items of impact:

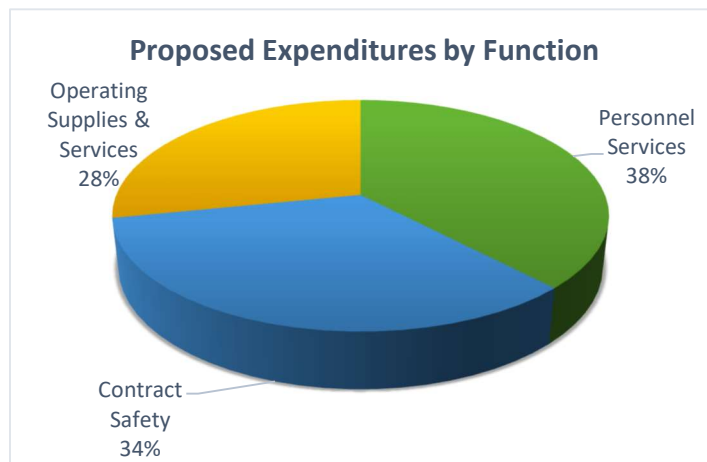
- **Franchise Fee Revenues** – Projected to increase slightly, franchise fee revenue remains a significant source of General Fund revenue. The Town recently completed work on the solid waste contract with its franchise hauler, the result



of which has provided a continued positive impact on related fee revenue in the General Fund budget.

- Transient Occupancy Tax (TOT) - With adoption of the Short-Term Vacation Rentals (STVR) Ordinance and a Voluntary Collection Agreement with AIRBNB and HomeAway, Inc., as well as increased occupancy in hotels within the Town, transient occupancy taxes had increased significantly over the past four years. In addition, the Town's residents voted to approve Measure K, increasing the Town's TOT rate to 12% in 2023. In total, increased tourism and utilization of the Town's hotels and short-term vacation rentals indicates that transient occupancy tax revenues will continue to provide meaningful revenues in the upcoming budget cycle. Recent declines in the volume of permitting and entitlement activity related to short term vacation rentals may portend a decrease in future levels of TOT revenues and will be considered closely in the Town's future budgeting efforts.

General Fund Expenditures



General Fund expenditures are primarily town-wide general service type expenditures and represent the costs of providing the basic service needs of the community. Examples of such expenditures include public safety costs, personnel costs, operating supplies and services, and park and facility maintenance. Total

General Fund expenditures are budgeted at \$19.5m in FY24/25 and \$20.2 million in FY25/26.

Public Safety

The provision of adequate public safety resources remains the top priority of the Town Council. The Town's public safety services are provided through a contract with the San Bernardino County Sheriff's Department. The proposed public safety costs for the two-year budget are funded by both the General Fund and the Measure Y Town Essential Services Special Revenue Fund. For fiscal year 2024-26 the General Fund portion represents 31% of the annual budget. The total FY24/25 Schedule A contract totals \$6.5m, a 3% increase from the prior year. In addition, the Town's Sales Tax Measure Y accommodates a portion of the Schedule A contract by funding the



contribution of maintenance, the Detective and Sheriff Safety Specialist positions, for a total of \$930,000 budgeted in Measure Y in FY24-25 and \$985,800 in FY25-26.

While many of the Town’s public safety costs are funded through the General Fund and Measure Y, there are additional one-time grant funds the Town receives to assist in defraying the capital costs associated with public safety. These are identified in the Town’s Special Revenue funds. The proposed budget includes the State’s Supplemental Law Enforcement Special Fund in the amount of \$200,000 annually.

Personnel Services

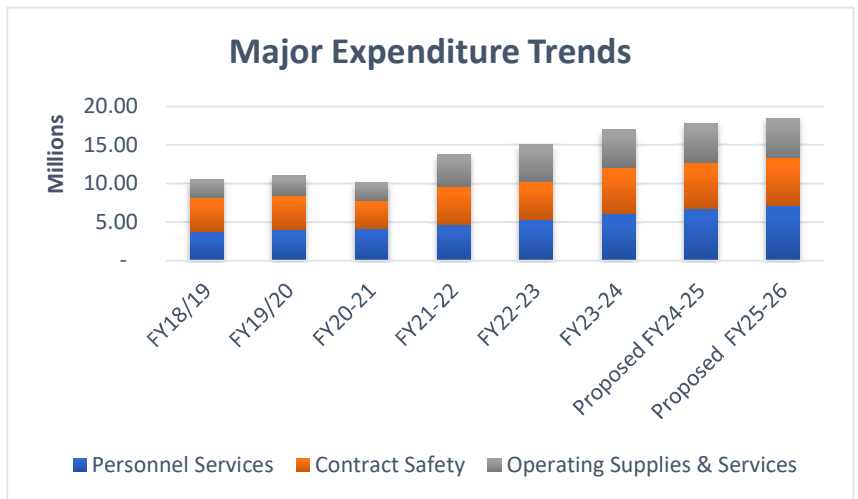
Direct staff costs to provide the programs and services of the Town are reflected in the Town’s Personnel Services expenditures. The proposed budget incorporates a few modifications to ensure that the Town staffing structure is appropriate to meet the program and service levels as determined by the Town Council through the budget. These changes are identified as follows:

- *Includes 2.5% increase for Cost-of-Living Adjustment*
- *Includes 2.5% increase to Health Benefit Allowance*
- *Staffing additions of 2 full-time positions in FY24-25 and 2 full-time positions in FY25-26*

Councill actions continue to manage personnel costs in a cost-conscious manner. The three-tier retirement program continues to yield savings as Tier-1 retirements occur and replacement staff is employed. Of the current full-time benefitted staff, 9 remain in the Town’s Tier-1 program, 4 staff members are in the Tier-2, and the remaining full-time staff are placed in the Tier-3 retirement programs. This shift to Tiers 2&3 is providing long-term savings to the Town, while providing retired employees with confidence in the Town’s ability to meet future retirement commitments.

Operating Supplies and Services

Expenditures for Town operations and contract services are projected to total \$5 million for FY24-25 and \$5.2 million in FY25-26, reflecting a 5% aggregate increase. Included in these expenditures are specific line items such as Town legal counsel, information technology services and supplies, planning, building and safety, engineering professional services contracts,





and risk management activities. Other expenditures include community partnership requests, disaster preparedness activities, recycling and solid waste programs.

General Fund Reserve

As one of the Town Council’s priorities, a sound locally controlled fiscal reserve is maintained in the proposed budget. Such a reserve is essential to accommodate the ever-changing economic environment that municipalities function within. Events such as State subvention takeaways, redevelopment agency elimination, economic recession, environmental emergencies, and other unforeseen fiscal emergencies place an enormous burden on the local municipality. As such, a conservative, prudent fiscal reserve policy is essential to ensure the Town’s ability to respond to such uncertainties as it is now.

The anticipated General Fund reserve for the proposed budget is as follows:

	Proposed FY24-25	Proposed FY25-26
Fund Balance Summary		
Unassigned Reserves	15,618,671	15,591,993
Nonspendable	200,000	200,000
Restricted	2,972,500	3,046,813
Assigned-Risk Management	500,000	500,000
Assigned-Catastrophic	1,500,000	1,500,000
Assigned-Retiree Obligation	1,000,000	1,000,000
Assigned-Other	-	-
Ending Fund Balance	21,791,171	21,838,806
 Operating Reserves (% of Expend)	 80%	 77%

Under the Town’s current reserve policy, the level of General Fund undesignated reserves is to remain in the range of 60 – 65 percent of operating expenditures. The proposed level of total undesignated reserves is projected to be approximately 80% and 77% in each respective year. The excess reserve balance will be reviewed throughout the budget cycle for potential allocation towards the Town’s capital improvement project fund and ensures a conservative approach that will also continue provide the Town with financial flexibility should the economic challenges at either the state or local level be more significant than anticipated.

Special Revenue Funds

In addition to the Town’s General Fund, the Town also receives and expends funds through its Special Revenue Funds. These funds account for monies received in the form of some of the following:



- Development Impact Fees
- Gas Tax Revenues
- COPS/SLESF Grants
- Road Maintenance and Rehabilitation Account (RMRA)
- SANBAG Measure I Fund(s)
- Town Assessment Districts
- Measure Z Sales Tax
- Other Grants/Loans

Measure Y Integration

As referenced above, the proposed budget for FY 24-26 incorporates the funding provided by Measure Y. Approved by Town voters in 2016, Measure Y focuses on three specific priorities; Public Safety, Infrastructure and Quality of Life. As part of the FY 24-26 proposed budget, the resources provided by Measure Y are proposed to be used for the following specific initiatives:

- Enhanced Public Safety – Additional Detective and Sheriff Safety Specialist
- Continuation of Full Public Safety Service Levels
- Completion of town-wide infrastructure improvements and maintenance
- Expanded Senior Service Programming
- Expanded partnerships with non-profit service providers

The proposed budget for FY 24-26 includes the recommendations of the Revenue Measure Oversight Commission. The Commission also recommended the reauthorization of Measures Y & Z on the November 2024 ballot as critical funding sources for essential public safety and infrastructure services for the Town.

Road Maintenance Fund Challenges

As material and energy costs may continue to increase, routine maintenance duties are becoming more costly. The result is that there is a potential for the Gas Tax Fund, RMRA Fund and Measure I Funds to be insufficient to fund the increasing street maintenance activities, thus necessitating the usage of other fund sources. This results in less available monies in those funds for new capital projects or major rehabilitation. The Road Maintenance and Rehabilitation Account (RMRA), funded through an increase in both gas tax and registration fees has been a vital funding for infrastructure maintenance and improvements. Should this funding source be eliminated, the Town will lose significant local resources dedicated wholly toward road and street maintenance and repair.



Capital projects included in the proposed 2024-26 Special Revenue Funds include:

- *Prop 68 Parks Bond Grant – Aquatic and Community Center Project*
- *Annual street slurry seal and crack seal maintenance*
- *Old Town Beautification*
- *Safe Route to Schools Project*
- *Senior Center Modernization Project - Phase II*
- *Pickleball Facility Project*
- *Palm Avenue Widening Project*
- *SR62 Widening (Sage Avenue to Airway)*
- *Town-wide Berm Repairs*

Additional details for each special revenue fund is provided in the individual fund budget. Each budget identifies projected revenues, operating expenditures, capital expenditures and indirect cost expenditures proposed for FY 24-26.

Conclusion

In keeping with the priorities established by the Town Council, the proposed budget reflects a healthy level of economic activity in fiscal year 2024-25 and fiscal year 2025-26 with an priority on public facility construction and improvement. . We would like to thank all who have contributed to the preparation of this budget. Without their assistance, input, ideas and discussion, this budget would not be possible. We also extend a special thanks to the Town’s Finance Department staff and to the Department Directors and Managers for their diligent efforts and indispensable insight, and the continuous guidance and participation of our Town Council.

Finally, on behalf of the outstanding team of professionals who come to work every day to make Yucca Valley a better place, our collective “Thanks” to the residents and businesses in this community who allow us to serve them.

Respectfully submitted,

Curtis Yakimow
Town Manager



Town of Yucca Valley



2024-2026 Strategic Plan

Final Review

Town of Yucca Valley
2024-26 Strategic Plan

Strategic Plan and Objectives



Town of Yucca Valley

Strategic Plan 2024-2026

OUR TOWN...OUR HOME

Our Town...Our Home....What does that mean? When we consider our Town to be our Home, we identify a personal commitment to the success of our Town. Just as we strive to enhance and support our individual homes, we take the same approach in the governance, management and execution of Town projects, programs and services. As a unified team of elected officials, management and staff, the Town of Yucca Valley works together toward the primary goal of protecting and enhancing our quality of life in Town to ensure that Yucca Valley remains *Our Town....Our Home*.

When we partner together as a ***Town***, we understand the need to be Engaged with our residents. We understand the expectation that the Town organization is to be Efficient in use of resources, and we are held Accountable for the delivery of essential services, such as public safety and infrastructure.

When we partner together as a ***Community***, we understand the importance of a Secure community, with reasonable expectations of a safe environment at home and around Town. Further, our Community should be a Welcoming community both aesthetically in visual sight, and operationally with minimal barriers for all businesses – small, medium and large. We also appreciate the sense of a Balanced community that places an appropriate emphasis on quality of life as evidenced by the Community’s recreational assets, reasonable support for arts and culture, and appreciation for natural amenities right outside our doors.

When we partner together as a **Region**, we understand the regional role of Yucca Valley as the Leader and economic hub in the Morongo Basin, continuing to support responsible growth of business that benefits the entire region. We act as an Advocate to ensure that the voice of the Morongo Basin is well represented at the regional, state and national levels. And finally, we stand as a Partner with our neighbors and colleagues in the reality that many of the services provided throughout the Basin are not confined to individual boundaries.

Moving Forward...Together
Town

- Objective 1 – Engaged**
- Objective 2 – Accountable**
- Objective 3 – Efficient**

Moving Forward...Together
Community

- Objective 4 – Secure**
- Objective 5 – Welcoming**
- Objective 6 – Balanced**

Moving Forward...Together
Region

- Objective 7 – Leader**
- Objective 8 – Advocate**
- Objective 9 – Partner**

Our Town...Our Home
FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Town	Engaged	1	Ensure effective and efficient access to Town information	Complete the transition of the Town's existing on-line web platform for efficiency and effectiveness.	Med	IT/TC
Town		2		Develop a recommended transition plan for add-on components, including mobile access and on-line payment options, covering heavily used transactions as available.	Med	IT/TC/FIN
Town	Engaged	3	Utilize an effective multi-media platform to communicate with residents, businesses and stakeholders	Use the Town's Social Media platforms on a weekly basis to communicate ongoing activities, information and needs.	Med	IT/TC
Town		4		Distribute timely and helpful educational and informational materials to residents in a variety of formats and methods to ensure maximum reach.	Med	TC
Town	Engaged	5	Engage the Community with education and information regarding impacts related to the Town's Measure Y and Z	Provide information and education regarding the existing Measure Y and Measure Z.	High	TM/PIO
Town	Efficient	6		Prepare education and information related to the potential expiration or reauthorization alternatives of Measures Y and Z, and share broadly with residents.	High	TM/PIO
Town		7	Maintain efficient and effective management of the Town's critical records according to Municipal Record's Management Best Practices	Develop a transition plan for migrating critical records to electronic storage.	High	TC
		8		Research and present opportunities for online access to Town public records.	High	TC
		9		Assist in the review and/or development of a comprehensive electronic communication policy, inclusive of required retention policy.	Med	TC/IT

Our Town...Our Home
FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Town	Efficient	10	Ensure near, mid and long-term fiscal stability of the Town	Continue implementation of Town established policies related to debt, pension stabilization, capital funding, investment of funds and related policies.	High	FIN
		11		Maximize interest earnings through utilization of innovative investment policies and alternatives.	High	FIN/TC
		12		Increase automated processes for recurring required financial processes including ACFR preparation and budget preparation and reporting.	Low	FIN
Town	Efficient	13	Build new and innovative Community Services programs and services in advance and support of the YV ARC	Review and assess the Town's recreation programming for possible expansion, efficiencies and consolidation in the proposed Prop 68 project facility for maximum staffing/operational efficiency.	High	CS
Town	Efficient	14		Develop funding model and operational alternatives for the YV ARC center including initial program offerings, staffing plans, pro forma rev/exp models and membership program options.	High	CS/FIN
	Efficient	15	Provide a functional IT network and system that allows and supports workplace efficiencies and experiences minimal disruptions	Update Town's IT Masterplan.	Med	IT
	Efficient	16	Develop essential policies related to the administration and application of the Town's IT systems	Engage the Town's IT consultants to develop the appropriate draft policies related to cyber security, records, and liability.	Med	IT/HR
Town	Efficient	17	Provide enhanced solid waste and recycling opportunities for Town residents	Work with hauler to provide an enhanced recycling drop-off for residents at new transfer station to provide easier opportunities for recycling and help prevent illegal dumping.	High	SW

Our Town...Our Home
FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Town		18		Monitor and assess the implementation of SB 1383 program; modify and implement program changes as needed to align with state mandates and program objectives.	High	SW
		19		Work with hauler and local organizations in identifying food recovery options for local businesses in order to comply with current solid waste legislation and regulations.	Med	SW
Town	Efficient	20	Enhance customer service options for businesses and residents through consolidated services	Accelerate long-term planning for consolidated Town hall services to commence with library transition.	High	PW/CD
		21		Develop initial range of relocation options and funding model for a permanent Town Council chambers to maximize efficiency for Council, Commission and public meetings.	High	PW/CD
Town	Efficient	22	Provide for efficient and effective operational continuity within Town operations	Review the Town's current and projected staffing structure; develop staffing resources in a planned and effective manner.	High	TM/HR
		23		Identify critical needs for effective delivery of Town services, projects, programs and priorities and identify and address any deficiencies.	High	TM/HR
Town	Accountable	24	Provide a positive and responsible work environment for Town Employees	Evaluate current employee feedback and engagement through formal survey tools and protocols and identify potential best practice recommendations for possible	Med	HR
Town		25		Evaluate current employee training programs and protocols and identify potential best practice recommendations for possible implementation.	Med	HR

Our Town...Our Home
FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Community	Secure	1	Provide an effective and efficient Public Safety Plan for the Community	Review and analyze existing volunteer programs and develop alternatives that can effectively supplement contract services, including Neighborhood Watch, COP and SAR.	Med	PS
Community	Secure	2	Enhance wayfinding, signage, and continuity within the Town.	Evaluate existing signage patterns within the Town and add, modify, and/or eliminate signage to achieve concise but effective wayfinding and directional assets within the Town.	Med	PW
Community	Secure	3	Ensure community is prepared for disasters	Stay engaged with County OES, keep Emergency Plans updated (i.e.: EOP, Hazard Mitigation, etc.) Utilize social media to keep citizens informed. Complete Hazard Mitigation Plan update.	High	EO
Community	Secure	4	Promote emergency preparedness of Town Staff	Provide employees with the opportunity to attend specialized emergency management training. Provide information about preparedness at home and in the workplace. Hold an emergency/active shooter training and exercise in each of the two years.	Med	EO
Community	Secure	5	Ensure the Town has access to a functional EOC in the event of activation	Engage SBCFD with respect to a shared/joint EOC in a new fire station facility; evaluate options to accelerate.	Med	EO
		6	Ensure proper governance in times of disaster	Develop a Continuity Plan (COOP) with applicable basin partners to ensure the continuity of critical functions and governance in times of disaster.	Med	EO
Community	Welcoming	7	Establish the Town as a welcoming community for businesses, residents, and visitors alike	Review the Town's existing Community Relations plans and activities to ensure maximum exposure in critical areas.	High	PIO

Our Town...Our Home

FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Community	Welcoming	8	Establish the Town as a welcoming community for businesses, residents, and visitors alike	Expand the Town's utilization with the Desert Regional Tourism Agency and JTGC provide input and direction and messaging as appropriate.	High	TM
		9		Provide for the assessment and recommendations of specific initiatives, projects or programs focused on the benefit of public art in public spaces.	Med	CS/TM
		10	Established appropriate infrastructure programs as provided for through Town resources	Continue delivery of the Town's Pavement Management System recommendations utilizing the Town's appropriate special revenue funding sources, including Measure Y.	High	PW
		11		Provide a review of the Town's existing approved Maintained Road System and develop potential policy modifications addressing identified major arterial dirt road areas within Town limits.	High	PW/CD
		12		Develop and present the appropriate policies for potential modification or addition into the Town's maintained road system.	High	PW/CD
Community	Welcoming	13	Promote improved maintenance and appearance of private and public properties along SR 62 & SR 247	Continued implementation of proactive Code Compliance programs on SR 62 and SR 247. Encourage voluntary compliance through possible incentive programs. Evaluate options for problems.	Med	CD
Community	Welcoming	14		Present alternative Parkway design standards to the Council for direction and initial action, with a specified focus on Town entry points.	High	CD
		15		Complete assessment of signage and building appearances along SR 62 and provide alternatives for updating and modernization.	Med	CD
		16		Ensure continued coordination and cooperation with Caltrans as related to safety and maintenance measures on Hwys 62 & 247.	High	PW/CD

Our Town...Our Home

FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Community	Balanced	17	Provide a balanced schedule of safe and beneficial recreational alternatives for Yucca Valley residents and visitors	Explore options for Yucca Valley Open Space Event(s) to be reviewed by the PRCC and recommended to TC.	High	CS
		18		Identify the necessary Town structure and staffing or contract service resources required to assist in an expansion of Town sponsored and Town coordinated events.	High	CS
		19		Proceed with Town Council direction associated with Prop 68 - SB 5, with a specific focus on Aquatics, Gymnasium and Multi-purpose facility options.	High	CS/PW
		20		Identify the needs, resources, and effective delivery of assistance to the unsheltered and unhoused through continued coordination with County and non-profit partners.	Med	TM/HR
Community	Balanced	21	Provide quality senior services and activities	Develop Senior Center facility modernization including remodeling/deferred maintenance project options in partnership with the County.	High	CS
		22		Develop Senior Center facility remodeling/deferred maintenance project option to be presented to the PRCC and Town Council.	High	CS
Community	Balanced	23	Maintain quality of life by providing recreational activities for patrons of all ages	Continue with MBHD partnership activities including Health Fair event and enhanced Senior programs.	High	CS
				Consider consolidation of events that leverage similar focus, such as the Healthy Hearts Run with the MBHD Health Fair.		

Our Town...Our Home

FY 2024-26

Goal	Objective	#	Strategy	Action Plan	Priority	Division
Community	Balanced	24	Maintain quality of life by providing cultural activities for patrons of all ages	Development and presentation of Hi Desert Nature Museum's multi-year Strategic Plan.	Med	CS/HDNM
		25		Expand Hi Desert Nature Museum programming to meet established goals and objectives as developed in the related Strategic Plan.	Med	CS/HDNM
Community	Balanced	26	Support the Town's tourism industry	Evaluate and implement policy changes as required to support visitation to the Town targeting both traditional and modern lodging options.	Med	TM/CD
Community	Balanced	27		Evaluate and implement marketing options for the Town to support all aspects of the tourism industry leveraging the Town's Transient Occupancy Tax resources.	Med	TM

Our Town...Our Home

FY 2024-26

Goal	Objective	Strategy	Action Plan	Priority	Division
Region	Leader	1 Continue to develop the Town as a regional retail hub	Solicit specific retail operations based on Gap analysis and areas of identified need. Engage professional services as necessary. Provide added focus on existing vacant store fronts/buildings.	Med	TM
	Partner	2 Engage with community partners in Emergency Management preparation and response	Work with local agencies and organizations by participating in multi-agency training exercises and plan development.	High	EO
	Partner	3 Ensure quality Emergency Fire and Medic services to Town residents	Partner with the San Bernardino County Fire Department to review and analyze existing EMT services and facilities	Med	TM
		4	Partner with the San Bernardino County Fire Department to review options and assist as determined for the planned replacement of Station #41	High	TM
	Partner	5 Support Hi Desert Water District in the delivery of the regional wastewater project	Engineering staff continuing coordination of Phase 2/3 construction project with the Town's Maintained Road System.	High	TM/CD
		6	Identify and promote the development options for recycled water to be utilized for non-potable water needs at Town parks; evaluate alternatives in the absence of recycled water	Med	TM/CD
	Partner	7 Encourage and promote an efficient and safe regional transportation network	Town and Caltrans held kickoff meeting on SR 247 regarding increasing traffic flows and related safety requirements for mid-long range planning; Engage SBCTA in related efforts to ensure Town needs/concerns are noted and memorialized.	High	TM/CD

Our Town...Our Home
FY 2024-26

Goal	Objective	Strategy	Action Plan	Priority	Division
Region	Partner	8 Encourage and promote adequate public transportation systems that serve the Morongo Basin	Continue through Morongo Basin Transit Authority participation ongoing monitoring of necessary public transit service levels; participate in the review TAC committee related to the SBCTA public transit policy discussions.	Low	TM/CD
Region	Partner	9 Continue to develop the Town as a regional recreational hub and source with conjunction with regional partners including San Bernardino County	Development of Pickleball Courts that can serve community; Development of the Yucca Valley Aquatics and Recreation Center serving both Town and County residents	High	TM/PW
Region	Advocate	10 Identify areas of opportunity to represent the Basin for increased allocation of regional, state and federal resources	Continue ongoing work with the MB Broadband coalition to advocate for additional resources related to the wide-spread availability of broadband internet access to the entire area	High	TM/IT
Region	Partner	11 Continue to develop the Town as a regional social/senior services hub and source with conjunction with regional partners including San Bernardino County	Development of updated Lobby areas within the Town's Senior Center to better serve Town and County seniors; other Senior Center modernization efforts as budget allows	High	TM/PW

RESOLUTION NO. 24-28

A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YUCCA VALLEY, CALIFORNIA, ADOPTING THE BUDGET AND APPROVING APPROPRIATIONS FOR THE FISCAL YEARS COMMENCING JULY 1, 2024 AND ENDING JUNE 30, 2026 AND DESIGNATING THOSE OFFICIALS AUTHORIZED TO MAKE REQUISITIONS FOR ENCUMBRANCES AGAINST APPROPRIATIONS.

THE TOWN COUNCIL OF THE TOWN OF YUCCA VALLEY DOES RESOLVE AS FOLLOWS:

SECTION 1: The budget for the Town of Yucca Valley for the fiscal year commencing July 1, 2024 and ending June 30, 2026 as prepared and submitted by the Town Manager and as reviewed by the Town Council, is hereby approved and adopted as the Town of Yucca Valley Budget for said fiscal years. A copy of said budget is hereby ordered filed in the office of the Town Clerk and shall be certified by the Town Clerk as having been adopted by this resolution.

SECTION 2: From the effective date of said budget, the total amount as stated therein for each departmental activity in the Operating Budget shall be and is appropriated subject to expenditure pursuant to all applicable ordinances of the Town and the statutes of the State of California. An appropriation may be reallocated from one departmental activity account to another within the Operating Budget upon recommendation and approval of the Town Manager or Finance Manager, providing there is no change in the total appropriations within any fund as authorized by the Town Council.

SECTION 3: At the close of fiscal year 2024-25 and fiscal year 2025-26, unexpended appropriations in the General Fund Operating Budget may be encumbered as necessary to underwrite the expense of budgeted outstanding purchase commitments. For all Special Revenue Funds, unexpended appropriations, funds not transferred, and related revenue for approved individual capital projects will be carried- forward into fiscal year 2025-26 and 2026-27.

SECTION 4: Total appropriations within funds will be increased or decreased only by amendment of the budget by motion of the Town Council.

SECTION 5: The Town Manager is hereby authorized to transfer monies in accordance with the Inter-fund Transfers listed in said budget and to transfer monies to cover operational expenditures of the Town through transfers of funds in such amounts and at such times during the fiscal year as he/she may determine necessary to the competent operation and control of Town business, except that no such transfer shall be made in contravention of State law or Town ordinance. No transfer provided within the budget shall exceed in total the amount stated herein or as amended by the Town Council.

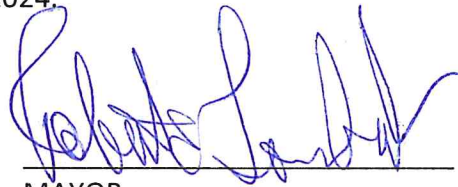
SECTION 6: The following Officials are authorized to request and approve for payment purchases against budget accounts:

Mayor
Town Council
Town Manager
Deputy Town Manager
Finance Manager
Public Works Director
Human Resources Manager
Community Services Manager
Animal Care and Control Manager
Town Clerk

SECTION 7: This resolution is incorporated by reference in said budget as if set out in full therein.

SECTION 8: The Town Clerk shall certify to the adoption of this resolution.

APPROVED AND ADOPTED this 18th day of June, 2024.



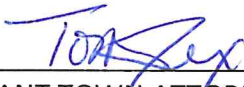
MAYOR

ATTEST:



TOWN CLERK

APPROVED AS TO FORM:



ASSISTANT TOWN ATTORNEY

STATE OF CALIFORNIA

COUNTY OF SAN BERNARDINO

TOWN OF YUCCA VALLEY

I, Lesley R. Copeland, Town Clerk of the Town of Yucca Valley, California hereby certify that the foregoing Resolution No. 24-28 as duly and regularly adopted at a meeting of the Town Council of the Town of Yucca Valley, California at a meeting thereof held on the 18th day of June 2024, by the following vote:

Ayes:	Council Members Abel, Denison, Drozd, Schooler and Mayor Lombardo
Noes:	None
Abstain:	None
Excused:	None



Lesley R. Copeland, CMC
TOWN CLERK

RESOLUTION NO. 24-29


A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF YUCCA VALLEY, CALIFORNIA, AUTHORIZING POSITIONS AND SALARY SCHEDULE FOR FISCAL YEAR 2024-2025 AND FISCAL YEAR 2025-2026

THE TOWN COUNCIL OF THE TOWN OF YUCCA VALLEY DOES RESOLVE AS FOLLOWS:

SECTION 1: Personnel positions for fiscal year 2024-25 and fiscal year 2025-26 are hereby authorized as showing in Exhibit "A".

SECTION 2: Personnel salary schedule for fiscal year 2024-25 and fiscal year 2025-26 are hereby authorized as showing in Exhibit "B", effective with the August 2, 2024 and August 1, 2025 pay date.

APPROVED AND ADOPTED this 18th day of June, 2024.




MAYOR

ATTEST:



TOWN CLERK

APPROVED AS TO FORM:



TOWN CLERK ATTORNEY

STATE OF CALIFORNIA

COUNTY OF SAN BERNARDINO

TOWN OF YUCCA VALLEY

I, Lesley R. Copeland, Town Clerk of the Town of Yucca Valley, California hereby certify that the foregoing Resolution No. 24-29 as duly and regularly adopted at a meeting of the Town Council of the Town of Yucca Valley, California at a meeting thereof held on the 18th day of June 2024, by the following vote:

Ayes:	Council Members Abel, Denison, Drozd, Schooler and Mayor Lombardo
Noes:	None
Abstain:	None
Excused:	None



Lesley R. Copeland, CMC
TOWN CLERK

Town of Yucca Valley
Operating Budget
FY 2024-26 Authorized Position Listing
 Revised 6/18/24

Salary Range	Position	FTB*
Contract	Town Manager	1.00
78	Deputy Town Manager	1.00
70	Public Works Director	1.00
36	Administrative Assistant III	1.00
30	Administrative Assistant II	1.00
37/43	Engineering Technician I/II	1.00
45	Facilities Maintenance Supervisor	1.00
45	Parks Maintenance Supervisor	1.00
45	Streets Maintenance Supervisor	1.00
36	Lead Skilled Maintenance Worker II - Parks	1.00
30	Skilled Maintenance Worker II - Parks	3.00
36	Lead Skilled Maintenance Worker II - Streets	1.00
30	Skilled Maintenance Worker II - Streets	2.00
30	Skilled Maintenance Worker II - Fleet	1.00
49	Associate Planner	1.00
43	Assistant Planner	1.00
30	Administrative Assistant II	1.00
39	Code Compliance Officer II	2.00
30	Administrative Assistant II	1.00
56	Animal Care and Control Manager	1.00
30	Administrative Assistant II	1.00
32	Senior Animal Shelter Specialist	1.00
28	Animal Shelter Specialist/Animal Control Officer I	3.00
24	Lead Maintenance Worker I - Facilities	1.00
18	Maintenance Worker I - Facilities	1.00
64	Finance Manager	1.00
60	Human Resources and Risk Manager	1.00
54	Town Clerk	1.00
54	Senior Management Analyst	1.00
44	Staff Accountant	1.00
30	Accounting Technician II	1.00
24	Administrative Assistant I	1.00
38	Human Resources and Finance Technician	1.00
64	Community Services Manager	1.00
45	Recreation Supervisor	2.00
36	Administrative Assistant III	1.00
29	Recreation Coordinator I	2.00
24	Administrative Assistant I	1.00
45	Museum Supervisor	1.00
34	Museum Collections & Exhibits Coordinator	1.00
34	Museum Education & Engagement Coordinator	1.00
FY 2024-26 Total Authorized Full Time Benefitted Positions		49.00
Part Time		
34	Aquatics Manager	1.00
44	Public Works Inspector	1.00
29	Audio Visual Technician	3.00
24	Skilled Maintenance Worker I - Parks	1.00
18	Maintenance Worker I - Facilities	3.00
19	Kennel Technician	2.00
15	Museum Assistant	2.00
15	Recreation Leader II	2.00
9	Recreation Leader I	2.00
FY 2024-26 Total Authorized Regular Part Time Positions		17.00
Seasonal Part Time		
17	Lead WSI	2.00
15	WSI (Summer Season)	8.00-12.00
9	Lifeguard (Summer Season)	4.00 - 6.00
9	Recreation Leader I	2.00 - 4.00
6	Recreation Assistant	4.00 - 10.00
(Summer - Concerts and Winter - Bball)		
FY 2024-26 Total Authorized Seasonal Part time		24.00

* Full Time Benefitted positions

Class Title	Salary Range	Hourly																
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16	
Recreation Assistant	8	13.66	14.00	14.35	14.71	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	19.79
	9	14.00	14.35	14.71	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.28
	10	14.35	14.71	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31
	11	14.71	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84
	12	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39
	13	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95
	14	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52
	15	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11
	16	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71
	17	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33
	18	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96
	19	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61
	20	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28
	21	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96
	22	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66
	23	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37
	24	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11
	25	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86
	26	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63
	27	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42
	28	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23
	29	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06
	30	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92
	31	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79
	32	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68
	33	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60
	34	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54
	35	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50
	36	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49
	37	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50
	38	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54
	39	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61
	40	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70
	41	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81
	42	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96
	43	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13
	44	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34
	45	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57
	46	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83
	47	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13
	48	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46
	49	37.60	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82
	50	38.54	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21
	51	39.50	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21	58.64
	52	40.49	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11
	53	41.50	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61
	54	42.54	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15
	55	43.61	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73
	56	44.70	45.81	46.96	48.13	49.34	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35

Class Title	Salary Range	Hourly																																																																
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16																																																	
Recreation Assistant	8	14.00	14.35	14.71	15.08	15.45	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01
Rec. Ldr/Lifeguard	10	14.35	14.71	15.08	15.46	15.84	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	
Water Safety Instructor/Rec Leader II	14	16.24	16.65	17.06	17.49	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01						
Maintenance Worker I	18	17.93	18.37	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01										
Museum Assistant	20	18.83	19.30	19.79	20.28	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01												
Admin Assistant I/SMWII/Act Tech II/Lead Maint Worker I	24	20.79	21.31	21.84	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																
Animal Shel Spec-ACOI	27	22.39	22.95	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																			
Recreation Coordinator I/AV Technician	29	23.52	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																					
SMWIII/Admin Asst. III/Act Tech II	30	24.11	24.71	25.33	25.96	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																						
Aquatics Mngtr/Museum Education & Eng. Coordinator/Museum Collections & Ex. Coordinator	34	26.61	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																										
Admin Asst. III/Lead SMW II/Sr. Shelter Specialist	35	27.28	27.96	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																											
Eng Tech I	37	28.66	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																													
HR Fin Tech	38	29.37	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																														
Code Comp. Off II	39	30.11	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																															
Assistant Planner/Eng. Tech II	40	30.86	31.63	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																																
Public Works Inspector/Staff Accountant	42	32.42	33.23	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																																		
Fac. Maint. Supv/Parks-Streets Maint. Supv/Recreation Supv./Mus. Supv.	44	34.06	34.92	35.79	36.68	37.60	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																																				
Associate Planner	49	38.54	39.50	40.49	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																																									
Town Clerk/Senior Management Analyst	54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																																														
Animal Care and Control Mngtr	56	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01																																																

Class Title	Salary Range	Hourly															
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13	Step 14	Step 15	Step 16
58	48.13	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45
59	49.33	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24
60	50.57	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07
61	51.83	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95
62	53.13	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87
63	54.46	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84
64	55.82	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86
65	57.21	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93
66	58.64	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06
67	60.11	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23
68	61.61	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46
69	63.15	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75
70	64.73	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09
71	66.35	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50
72	68.01	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96
73	69.71	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48
74	71.45	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07
75	73.24	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72
76	75.07	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44
77	76.95	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23
78	78.87	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08
79	80.84	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01
80	82.86	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01
81	84.93	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08
82	87.06	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24
83	89.23	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47
84	91.46	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78
85	93.75	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17
86	96.09	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65
87	98.50	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22
88	100.96	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87
89	103.48	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62
90	106.07	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46
91	108.72	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40
92	111.44	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43
93	114.23	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57
94	117.08	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81
95	120.01	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15
96	123.01	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61
97	126.08	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61	187.17
98	129.24	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61	187.17	191.85
99	132.47	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61	187.17	191.85	196.65
100	135.78	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61	187.17	191.85	196.65	201.56
101	139.17	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61	187.17	191.85	196.65	201.56	206.60
102	142.65	146.22	149.87	153.62	157.46	161.40	165.43	169.57	173.81	178.15	182.61	187.17	191.85	196.65	201.56	206.60	
Town Manager Monthly Salary \$20,741.38																	

*Town of
Yucca Valley*



General Fund

Five Year Forecast

**Town of Yucca Valley
Five Year Projection**

	Projected FY26-27	Projected FY27-28	Projected FY28-29	Projected FY29-30	Projected FY30-31
REVENUES					
Property Tax	\$ 7,326,596	\$ 7,546,394	\$ 7,772,786	\$ 8,005,969	\$ 8,246,148
Sales Tax - Bradley-Burns	5,073,750	5,200,594	5,330,609	5,490,527	5,655,243
Franchise	1,484,098	1,521,200	1,559,230	1,598,211	1,638,166
Transient Occupancy Tax	4,048,750	4,149,969	4,274,468	4,402,702	4,534,783
Interest	640,625	656,641	673,057	689,883	707,130
Animal Services Budget	616,655	647,487	679,862	713,855	749,547
Community Development Budget	1,003,220	1,023,284	1,043,750	1,064,625	1,085,918
Administrative/Other	458,954	470,428	482,189	494,243	506,599
Community Services Budget	348,450	365,873	375,019	384,395	394,005
Total Revenues	21,001,097	21,581,869	22,190,968	22,844,410	23,517,539
EXPENDITURES					
Personnel Services	7,626,388	7,817,048	8,012,474	8,212,786	8,418,105
Contract Safety	6,330,380	6,520,291	6,715,900	6,917,377	7,124,898
Operating Supplies & Services	5,481,714	5,591,348	5,703,175	5,817,239	5,933,584
Partnerships	171,700	175,134	178,637	182,209	185,854
Capital Projects	185,222	187,074	188,945	190,834	192,743
Debt Service Payment	1,330,000	1,330,000	1,330,000	1,330,000	1,330,000
Total Expenditures	21,125,404	21,620,895	22,129,131	22,650,445	23,185,184
Excess (deficiency) of revenue over expenditures	(124,307)	(39,026)	61,837	193,964	332,355
OTHER FINANCING SOURCES					
Transfer In	54,000	54,000	54,000	54,000	54,000
Transfers Out	(10,000)	(10,300)	(10,609)	(10,927)	(11,255)
Total Other Funding Sources	44,000	43,700	43,391	43,073	42,745
Net Change in Fund Balances	(80,307)	4,674	105,228	237,037	375,100
Fund Balance, Beginning of Year	21,838,806	21,758,499	21,763,173	21,868,401	22,105,438
Fund Balance, End of Period	\$ 21,758,499	\$ 21,763,173	\$ 21,868,401	\$ 22,105,438	\$ 22,480,539
Fund Balance Summary					
Unassigned Reserves	15,450,750	15,393,269	15,435,099	15,607,470	15,916,611
Nonspendable	200,000	200,000	200,000	200,000	200,000
Restricted	3,107,749	3,169,904	3,233,302	3,297,968	3,363,927
Assigned-Risk Management	500,000	500,000	500,000	500,000	500,000
Assigned-Catastrophic	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Assigned-Retiree Obligation	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Assigned-Other	-	-	-	-	-
Ending Fund Balance	21,758,499	21,763,173	21,868,401	22,105,438	22,480,539
Operating Reserves (% of Expend)	73%	71%	70%	69%	69%

General Fund



Adopted Budget Fiscal Year 2024-26

**Town of Yucca Valley
General Fund Budget Summary**

	Amended FY23-24	Proj. Year-End FY23-24	Proposed FY24-25	Proposed FY25-26
REVENUES				
Property Tax	\$ 6,514,500	\$ 7,439,177	\$ 6,954,625	\$ 7,113,200
Sales Tax - Bradley-Burns	4,800,000	4,794,285	4,850,000	4,950,000
Franchise	1,335,000	1,377,874	1,407,300	1,447,900
Transient Occupancy Tax	3,200,000	4,365,565	3,750,000	3,950,000
Interest	637,500	858,032	725,000	625,000
Animal Services Budget	516,621	407,735	557,335	587,290
Community Development Budget	1,446,300	1,129,395	944,000	974,000
Administrative/Other	471,810	409,492	433,860	447,760
Community Services Budget	150,000	128,574	176,000	189,000
Total Revenues	19,071,731	20,910,128	19,798,120	20,284,150
EXPENDITURES				
Personnel Services	6,396,238	5,736,190	6,754,447	7,196,476
Contract Safety	6,057,000	6,157,000	6,051,000	6,146,000
Operating Supplies & Services	5,121,464	4,138,414	5,023,923	5,178,151
Partnerships	115,000	147,775	165,000	170,000
Capital Projects	171,357	50,746	177,217	183,388
Debt Service Payment	1,300,000	1,300,000	1,330,000	1,330,000
Total Expenditures	19,161,059	17,530,125	19,501,587	20,204,015
Excess (deficiency) of revenue over expenditures	(89,328)	3,380,003	296,533	80,135
OTHER FINANCING SOURCES				
Transfer In	54,000	54,000	54,000	54,000
Transfers Out	(4,110,385)	(4,110,385)	(86,000)	(86,500)
Total Other Funding Sources	(4,056,385)	(4,056,385)	(32,000)	(32,500)
Net Change in Fund Balances	(4,145,713)	(676,382)	264,533	47,635
Fund Balance, Beginning of Year	22,203,020	22,203,020	21,526,638	21,791,171
Fund Balance, End of Period	\$ 18,057,307	\$ 21,526,638	\$ 21,791,171	\$ 21,838,806
Fund Balance Summary				
Unassigned Reserves	12,035,317	15,426,638	15,618,671	15,591,993
Nonspendable	180,000	200,000	200,000	200,000
Restricted	2,841,990	2,900,000	2,972,500	3,046,813
Assigned-Risk Management	500,000	500,000	500,000	500,000
Assigned-Catastrophic	1,500,000	1,500,000	1,500,000	1,500,000
Assigned-Retiree Obligation	1,000,000	1,000,000	1,000,000	1,000,000
Assigned-Other	-	-	-	-
Ending Fund Balance	18,057,307	21,526,638	21,791,171	21,838,806
Operating Reserves (% of Expend)	63%	88%	80%	77%



Revenues by Classification Detail

Adopted Budget FY2024-26 Town of Yucca Valley

Property Tax-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 00 4111 0000 00 0000 000 Property Tax Secured Unsecured	3,596,350.85	3,825,000.00	3,847,375.34	3,920,625.00	95,625.00	4,018,600.00	97,975.00
001 00 4112 0000 00 0000 000 Supplemental Property Tax Secured Unsecured	130,971.45	87,000.00	132,841.50	130,000.00	43,000.00	130,000.00	0.00
001 00 4114 0000 00 0000 000 Property Tax Penalties	3,493.09	2,500.00	4,650.97	4,000.00	1,500.00	4,000.00	0.00
001 00 4115 0000 00 0000 000 Document Transfer Tax	132,452.92	85,000.00	81,966.07	75,000.00	(10,000.00)	75,000.00	0.00
001 00 4116 0000 00 0000 000 HOPTR	23,638.74	25,000.00	19,997.36	25,000.00	0.00	25,600.00	600.00
001 00 4117 0000 00 0000 000 Vehicle In Lieu Property Tax	2,614,465.51	2,200,000.00	2,918,955.21	2,500,000.00	300,000.00	2,550,000.00	50,000.00
001 00 4119 0000 00 0000 000 ROPS Residual Property Tax	371,094.09	290,000.00	433,390.94	300,000.00	10,000.00	310,000.00	10,000.00
Total Revenues	6,872,466.65	6,514,500.00	7,439,177.39	6,954,625.00	440,125.00	7,113,200.00	158,575.00

Adopted Budget FY2024-26 Town of Yucca Valley

Sales Tax - Bradley-Burns-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
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Revenues

001 00 4120 0000 00 0000 000 Local Sales Tax 1%	4,908,113.77	4,800,000.00	3,595,713.51	4,850,000.00	50,000.00	4,950,000.00	100,000.00
Total Revenues	4,908,113.77	4,800,000.00	3,595,713.51	4,850,000.00	50,000.00	4,950,000.00	100,000.00

Adopted Budget FY2024-26 Town of Yucca Valley

Franchise -

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<u>Revenues</u>							
001 00 4150 0000 00 1011 000 Franchise Fees Cable Company	197,932.40	200,000.00	135,784.19	210,000.00	10,000.00	215,000.00	5,000.00
001 00 4150 0000 00 1013 000 Franchise Fees So Cal Gas Co	99,337.62	100,000.00	121,170.47	100,000.00	0.00	102,500.00	2,500.00
001 00 4150 0000 00 1014 000 Franchise Fees Solid Waste Commercial	270,857.38	260,000.00	248,970.31	285,000.00	25,000.00	295,000.00	10,000.00
001 00 4150 0000 00 1015 000 Franchise Fees Solid Waste Residential	260,479.97	300,000.00	315,361.80	318,000.00	18,000.00	326,000.00	8,000.00
001 00 4150 0000 00 1016 000 Franchise Fees Solid Waste-Tipping Fee	114,645.08	155,000.00	83,397.41	164,300.00	9,300.00	168,400.00	4,100.00
001 00 4150 0000 00 1017 000 Franchise Fees Edison	280,283.71	280,000.00	292,923.16	290,000.00	10,000.00	300,000.00	10,000.00
001 00 4815 0000 00 0000 000 Article 19 WDA	<u>37,735.75</u>	<u>40,000.00</u>	<u>30,266.57</u>	<u>40,000.00</u>	<u>0.00</u>	<u>41,000.00</u>	<u>1,000.00</u>
Total Revenues	<u>1,261,271.91</u>	<u>1,335,000.00</u>	<u>1,227,873.91</u>	<u>1,407,300.00</u>	<u>72,300.00</u>	<u>1,447,900.00</u>	<u>40,600.00</u>

Adopted Budget FY2024-26 Town of Yucca Valley

Transient Occupancy Tax-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 00 4140 0000 00 0000 000 Transient Occupancy Tax	386,132.56	350,000.00	391,228.29	375,000.00	25,000.00	400,000.00	25,000.00
001 00 4145 0000 00 0000 000 STVR Transient Occupancy Tax	3,369,166.45	2,850,000.00	3,274,219.60	3,375,000.00	525,000.00	3,550,000.00	175,000.00
001 10 4140 0000 00 0000 000 Transient Occupancy Tax	5,438.85	0.00	0.00	0.00	0.00	0.00	0.00
001 10 4145 0000 00 0000 000 STVR Transient Occupancy Tax	0.00	0.00	350,116.70	0.00	0.00	0.00	0.00
001 41 4145 0000 00 0000 000 STVR Transient Occupancy Tax	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,760,717.86	3,200,000.00	4,015,564.59	3,750,000.00	550,000.00	3,950,000.00	200,000.00

Adopted Budget FY2024-26 Town of Yucca Valley

Interest-	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 00 4605 0000 00 0000 000 Interest Earnings	195,737.26	225,000.00	0.00	0.00	(225,000.00)	0.00	0.00
001 00 4605 1017 00 0000 000 Interest Earnings Chandler	141,306.80	125,000.00	349,737.82	400,000.00	275,000.00	350,000.00	(50,000.00)
Investments							
001 00 4611 0000 00 0000 000 LAIF Interest	107,617.21	0.00	0.00	0.00	0.00	0.00	0.00
001 01 4605 0000 00 0000 000 Interest Earnings	113.87	0.00	230.50	0.00	0.00	0.00	0.00
001 10 4611 0000 00 0000 000 LAIF Interest	126,229.43	87,500.00	153,268.06	125,000.00	37,500.00	125,000.00	0.00
001 10 4614 0000 00 0000 000 Money Market Interest	228,169.68	200,000.00	354,795.86	200,000.00	0.00	150,000.00	(50,000.00)
Income							
Total Revenues	799,174.25	637,500.00	858,032.24	725,000.00	87,500.00	625,000.00	(100,000.00)

Adopted Budget FY2024-26 Town of Yucca Valley

Animal Services Budget-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 30 4230 0000 00 0000 000 Animal License Fees	(190.00)	0.00	1,130.00	0.00	0.00	0.00	0.00
001 31 4210 0000 00 0000 000 Animal Grooming	0.00	500.00	585.00	500.00	0.00	500.00	0.00
Commerical Permit Fees							
001 31 4230 0000 00 0000 000 Animal License Fees	13,878.00	15,500.00	11,719.00	16,000.00	500.00	17,500.00	1,500.00
001 30 4350 0000 00 0000 000 Animal Apprehension	0.00	0.00	220.00	0.00	0.00	0.00	0.00
Impound Fees							
001 31 4350 0000 00 0000 000 Animal Apprehension	6,478.00	8,200.00	5,837.00	10,000.00	1,800.00	11,500.00	1,500.00
Impound Fees							
001 00 4435 0000 00 0000 000 Vaccine Fees	(40.00)	0.00	0.00	0.00	0.00	0.00	0.00
001 30 4424 0000 00 0000 000 Animal Euthanasia Fees	0.00	0.00	45.00	0.00	0.00	0.00	0.00
001 30 4427 0000 00 0000 000 Animal Impound Boarding	(44.00)	0.00	875.00	0.00	0.00	0.00	0.00
Fee							
001 30 4428 0000 00 0000 000 Animal Adoption Fees	0.00	0.00	1,286.00	0.00	0.00	0.00	0.00
001 30 4430 0000 00 0000 000 Owner Turn In Fee	0.00	0.00	450.00	0.00	0.00	0.00	0.00
001 30 4434 0000 00 0000 000 Microchip Fees	0.00	0.00	420.00	0.00	0.00	0.00	0.00
001 30 4435 0000 00 0000 000 Vaccine Fees	(20.00)	0.00	220.00	0.00	0.00	0.00	0.00
001 30 4436 0000 00 0000 000 State Unaltered Fee	1,675.00	1,700.00	1,370.00	2,000.00	300.00	2,000.00	0.00
001 31 4418 0000 00 0000 000 Animal Administrative	515.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Hearing Fees							
001 31 4419 0000 00 0000 000 Animal Quarantine Fees	90.00	0.00	135.00	0.00	0.00	0.00	0.00
001 31 4420 0000 00 0000 000 Animal Public Nuisance	135.00	0.00	0.00	0.00	0.00	0.00	0.00
Fees							
001 31 4422 0000 00 0000 000 Animal Potentially	0.00	0.00	80.00	0.00	0.00	0.00	0.00
Dangerous Fees							
001 31 4424 0000 00 0000 000 Animal Euthanasia Fees	245.00	500.00	490.00	600.00	100.00	700.00	100.00
001 31 4427 0000 00 0000 000 Animal Impound Boarding	2,212.00	3,000.00	2,044.00	3,000.00	0.00	3,500.00	500.00
Fee							
001 31 4428 0000 00 0000 000 Animal Adoption Fees	15,039.00	15,500.00	15,369.00	16,000.00	500.00	17,500.00	1,500.00
001 31 4429 0000 00 0000 000 Animal Disposal Fee	330.00	300.00	315.00	500.00	200.00	500.00	0.00
001 31 4430 0000 00 0000 000 Owner Turn In Fee	1,795.00	1,600.00	2,220.00	2,000.00	400.00	2,500.00	500.00
001 31 4431 0000 00 0000 000 Veterinary Fees	427.79	1,000.00	10,960.89	15,000.00	14,000.00	15,000.00	0.00
001 31 4434 0000 00 0000 000 Microchip Fees	3,260.00	3,100.00	2,020.00	3,000.00	(100.00)	3,000.00	0.00
001 31 4435 0000 00 0000 000 Vaccine Fees	20.00	0.00	0.00	0.00	0.00	0.00	0.00
001 31 4436 0000 00 0000 000 State Unaltered Fee	2,655.00	3,100.00	1,945.00	3,000.00	(100.00)	3,000.00	0.00
001 30 4821 0000 00 0000 000 County Animal Shelter	408,620.00	462,621.00	346,965.75	485,735.00	23,114.00	510,090.00	24,355.00
Partnership Funding							
Total Revenues	457,080.79	516,621.00	407,701.64	557,335.00	40,714.00	587,290.00	29,955.00

Adopted Budget FY2024-26 Town of Yucca Valley

Community Development Budget-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 52 4310 0000 00 0000 000 Code Enforcement Admin Fine	189,772.90	100,000.00	100,226.74	100,000.00	0.00	100,000.00	0.00
001 10 4469 0000 00 0000 000 STVR Compliance Monitoring Fees	86,105.00	60,000.00	68,000.00	30,000.00	(30,000.00)	30,000.00	0.00
001 50 4460 0000 00 0000 000 General Plan Maintenance Fee	7,054.95	7,000.00	5,998.92	10,000.00	3,000.00	10,000.00	0.00
001 50 4468 0000 00 0000 000 Planning Fees	1,258.01	5,000.00	8,219.00	7,500.00	2,500.00	7,500.00	0.00
001 50 4470 0000 00 0000 000 STVR Permit Fees	244,893.84	127,400.00	196,875.00	100,000.00	(27,400.00)	100,000.00	0.00
001 51 4484 0000 00 0000 000 Encroachment Permits	120,261.84	31,000.00	85,481.10	60,000.00	29,000.00	60,000.00	0.00
001 51 4484 8340 00 0000 000 Encroachment Permits Town Wide Slurry Seal	60,011.85	10,200.00	10,808.30	0.00	(10,200.00)	0.00	0.00
001 52 4440 0000 00 0000 000 Abatement Fees	10,628.37	26,000.00	46,600.14	30,000.00	4,000.00	30,000.00	0.00
001 53 4461 0000 00 0000 000 Building Inspection Fees	538,426.76	495,000.00	450,691.30	450,000.00	(45,000.00)	470,000.00	20,000.00
001 53 4462 0000 00 0000 000 Plan Check Fees	257,660.21	150,000.00	145,022.34	135,000.00	(15,000.00)	145,000.00	10,000.00
001 53 4463 0000 00 0000 000 SMIP Residential	2,759.81	200.00	2,852.52	2,000.00	1,800.00	2,000.00	0.00
001 53 4464 0000 00 0000 000 SMIP Commerical	1,032.44	500.00	1,691.47	2,000.00	1,500.00	2,000.00	0.00
001 53 4465 0000 00 0000 000 Certificate of Compliance	0.00	1,000.00	1,525.00	2,000.00	1,000.00	2,000.00	0.00
001 53 4467 0000 00 0000 000 SB 1473 CA Building Standards Commission Fee	633.16	0.00	346.89	0.00	0.00	0.00	0.00
001 53 4471 0000 00 0000 000 Septic Abandonment Recording Fee	1,080.00	3,000.00	486.00	500.00	(2,500.00)	500.00	0.00
001 61 4472 0000 00 0000 000 Native Plant Permit Fees	3,200.00	25,000.00	2,420.00	5,000.00	(20,000.00)	5,000.00	0.00
001 61 4473 0000 00 0000 000 WJT Take Permit Fees	16,800.00	100,000.00	2,000.00	5,000.00	(95,000.00)	5,000.00	0.00
001 61 4474 0000 00 0000 000 Findings of Exemption Fees	8,680.00	55,000.00	4,940.00	5,000.00	(50,000.00)	5,000.00	0.00
001 61 4475 0000 00 0000 000 Wildlife Mitigation State Pass Thru Fees	0.00	250,000.00	0.00	0.00	(250,000.00)	0.00	0.00
Total Revenues	1,550,259.14	1,446,300.00	1,134,184.72	944,000.00	(502,300.00)	974,000.00	30,000.00

Adopted Budget FY2024-26 Town of Yucca Valley

Administrative/Other-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 00 4240 0000 00 0000 000 Bingo Permit Fees	20.00	0.00	20.00	0.00	0.00	0.00	0.00
001 10 4250 0000 00 0000 000 Business Registration	73,059.00	76,500.00	75,932.00	95,000.00	18,500.00	100,000.00	5,000.00
001 00 4314 0000 00 0000 000 Shopping Cart Admin Fee	42,712.80	0.00	16,413.20	0.00	0.00	0.00	0.00
001 00 4320 0000 00 0000 000 County Fines Forfeitures	11,459.05	15,000.00	9,375.50	15,000.00	0.00	15,000.00	0.00
001 03 4325 0000 00 0000 000 Vehicle Impound Fee	7,100.00	10,500.00	7,000.00	10,000.00	(500.00)	10,000.00	0.00
001 09 4311 0000 00 0000 000 Burrtec Admin Fee	25,000.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	0.00
001 31 4312 0000 00 0000 000 Citation Fines	683.56	0.00	1,141.34	0.00	0.00	0.00	0.00
001 00 4441 0000 00 0000 000 Charging Station Revenue	3,360.83	2,500.00	2,613.22	4,000.00	1,500.00	4,100.00	100.00
001 06 4402 0000 00 0000 000 Election Fees	652.00	1,200.00	0.00	2,000.00	800.00	2,000.00	0.00
001 06 4403 0000 00 0000 000 Notary Fees	10.00	0.00	20.00	0.00	0.00	0.00	0.00
001 06 4404 0000 00 0000 000 Passport Fees	1,890.00	4,550.00	1,575.00	2,000.00	(2,550.00)	2,000.00	0.00
001 52 4403 0000 00 0000 000 Notary Fees	0.00	0.00	10.00	0.00	0.00	0.00	0.00
001 00 4621 0000 00 0000 000 Town Building Leases	43,929.00	56,160.00	51,480.00	56,160.00	0.00	56,160.00	0.00
001 11 4603 0000 00 0000 000 Administrative fee reimb	3.84	0.00	0.48	0.00	0.00	0.00	0.00
001 00 4806 0000 00 0000 000 Vehicle License Excess Fees	22,358.96	22,500.00	26,919.13	30,000.00	7,500.00	30,800.00	800.00
001 00 4831 0000 00 0000 000 State Mandates	12,556.00	90,000.00	97,161.00	0.00	(90,000.00)	0.00	0.00
001 00 4833 0000 00 0000 000 Repo Fee	195.00	500.00	180.00	500.00	0.00	500.00	0.00
001 00 4840 0000 00 0000 000 Sale of Town Assets	1,965.50	0.00	8,162.00	0.00	0.00	0.00	0.00
001 00 4850 0000 00 0000 000 Restitution Vandalism	6,076.78	1,000.00	400.00	1,000.00	0.00	1,000.00	0.00
001 03 4871 0000 00 0000 000 Homeland Security Grant Program Revenue	32,266.00	15,000.00	15,660.00	20,000.00	5,000.00	20,000.00	0.00
001 07 4870 0000 00 0000 000 Emergency Management Program Grant Revenue	14,796.00	0.00	0.00	0.00	0.00	0.00	0.00
001 09 4816 0000 00 0000 000 Perchlorate Settlement Revenue	12,257.81	10,200.00	10,630.50	17,000.00	6,800.00	17,000.00	0.00
001 11 4873 0000 00 0000 000 CIRA/PARSAC Safety Grant Revenue	11,336.38	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
001 00 4950 0000 00 0000 000 Other Miscellaneous Revenue	15,229.88	1,200.00	208.91	1,200.00	0.00	1,200.00	0.00
001 03 4951 0000 00 0000 000 MUSD Juvenile Officer Reimbursement	88,217.20	115,000.00	118,402.50	125,000.00	10,000.00	133,000.00	8,000.00
001 07 4950 0000 00 0000 000 Other Miscellaneous Revenue	2,002.44	0.00	0.00	0.00	0.00	0.00	0.00
001 20 4907 0000 00 0000 000 Donations	12,800.00	0.00	(27,847.50)	0.00	0.00	0.00	0.00
001 21 4907 0000 00 0000 000 Donations	8,237.50	0.00	(32,648.73)	5,000.00	5,000.00	5,000.00	0.00
001 31 4907 0000 00 0000 000 Donations	0.00	0.00	(4,624.19)	0.00	0.00	0.00	0.00
001 08 4990 0000 00 0000 000 Reimbursement of Operating Expenses	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
001 11 4990 0000 00 0000 000 Reimbursement of Operating Expenses	0.00	0.00	3,002.38	0.00	0.00	0.00	0.00
001 11 4990 0000 00 1020 000 Reimbursement of Operating Expenses CIRA/PARSAC	396.97	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	450,572.50	471,810.00	411,186.74	433,860.00	(37,950.00)	447,760.00	13,900.00

Adopted Budget FY2024-26 Town of Yucca Valley

Community Services Budget-

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
001 00 4560 0000 00 0000 000 Sponsorship Revenue	500.00	0.00	0.00	0.00	0.00	0.00	0.00
001 20 4501 0000 00 0000 000 Adult Sport Recreation Revenue	8,826.46	7,500.00	18,056.32	15,000.00	7,500.00	16,000.00	1,000.00
001 20 4501 4012 00 0000 000 Adult Sport Recreation Revenue Adult Sports	300.00	0.00	640.00	0.00	0.00	0.00	0.00
001 20 4502 0000 00 0000 000 Aquatic Recreation Revenue	59,505.28	50,000.00	16,422.07	60,000.00	10,000.00	65,000.00	5,000.00
001 20 4503 0000 00 0000 000 Concert Recreation Revenue	2,800.00	0.00	2,350.00	0.00	0.00	0.00	0.00
001 20 4504 0000 00 0000 000 Contract Classes Recreation Revenue	16,274.65	8,000.00	17,168.56	15,000.00	7,000.00	17,000.00	2,000.00
001 20 4505 0000 00 0000 000 Special Events Recreation Revenue	1,352.50	3,500.00	3,300.00	0.00	(3,500.00)	0.00	0.00
001 20 4507 0000 00 0000 000 Youth Sports Recreation Revenue	24,155.00	35,000.00	24,638.53	35,000.00	0.00	40,000.00	5,000.00
001 20 4560 0000 00 0000 000 Sponsorship Revenue	250.00	0.00	0.00	0.00	0.00	0.00	0.00
001 20 4560 4023 00 0000 000 Sponsorship Revenue Film Festival	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
001 21 4520 0000 00 0000 000 Museum Revenue	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
001 20 4620 0000 00 0000 000 Recreation Facility Rentals	0.00	0.00	422.50	0.00	0.00	0.00	0.00
001 24 4620 0000 00 0000 000 Recreation Facility Rentals	43,959.15	45,000.00	45,608.11	50,000.00	5,000.00	50,000.00	0.00
001 24 4620 0000 24 0000 000 Recreation Facility Rentals	707.84	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Administration							
Total Revenues	158,630.88	150,000.00	130,106.09	176,000.00	26,000.00	189,000.00	13,000.00



Expenditures by Department Detail

Town of Yucca Valley

Operating Budget
FY 2024-26

Town Council

Mission Statement

The Mission of the Town of Yucca Valley is to provide a government that is responsive to the needs and concerns of its diverse citizenry and ensures a safe and secure environment while maintaining a high quality of life.

Description and Purpose

The Town of Yucca Valley is governed by a Town Council/Town Manager form of government. Town residents elect five Council members, one from each of five separate electoral districts within the Town. Both candidates and voters must reside in the applicable voting district.

The Town Council serves as the Town’s legislative body and is responsible to the Town’s residents for municipal programs and services under jurisdiction of the Town. The Council establishes local policies affecting Town Residents in a number of areas including: land use, solid waste, air quality, public safety, and protecting the Town’s economic and quality of life levels. The Council adopts the Town’s two year budget and five year Capital Improvement Program budgets.

The Town Council is responsible for policy direction and the legislative activity of the town. The Council is comprised of five elected members who serve four year staggered terms with elections every two years. The Mayor and Mayor Pro Tempore are appointed in December of each year. The Council appoints the Town Manager, the Town Treasurer, the Town Attorney, and commissioners to boards and committees.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Council Members	5	5	5	5

Adopted Budget FY2024-26 Town of Yucca Valley

001 01-General Fund Town Council

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	35,010.00	36,600.00	33,550.00	57,000.00	20,400.00	58,425.00	1,425.00
5121 0000 00 0000 000 FICA Medicare	1,066.90	1,000.00	986.14	1,267.00	267.00	1,287.00	20.00
5123 0000 00 0000 000 Health Insurance	85,440.00	91,848.00	84,205.00	94,200.00	2,352.00	96,600.00	2,400.00
5124 0000 00 0000 000 Workers Comp Insurance	1,050.30	1,450.00	1,036.50	2,165.00	715.00	2,215.00	50.00
5126 0000 00 0000 000 Unemployment Insurance	612.90	800.00	604.90	1,169.00	369.00	1,197.00	28.00
5127 0000 00 0000 000 CalPERS Retirement	4,472.62	7,915.00	4,601.85	12,696.00	4,781.00	13,026.00	330.00
5128 0000 00 0000 000 Other Post Employment Benefits	560.16	730.00	536.80	1,140.00	410.00	1,169.00	29.00
Expenditure							
6110 0000 00 0000 000 Office Supplies	686.36	1,550.00	508.86	1,000.00	(550.00)	1,000.00	0.00
6120 0000 00 0000 000 Operating Supplies	9,981.71	5,000.00	9,089.54	10,000.00	5,000.00	10,000.00	0.00
6130 0000 00 0000 000 Postage	(2.00)	0.00	0.00	0.00	0.00	0.00	0.00
7110 0000 00 0000 000 Professional Services	658.00	0.00	0.00	0.00	0.00	0.00	0.00
7510 0000 00 0000 000 Printing	56.55	550.00	0.00	550.00	0.00	550.00	0.00
7610 0000 00 0000 000 Conferences	21.85	0.00	0.00	0.00	0.00	0.00	0.00
7610 0000 00 0013 000 Conferences District 5	0.00	0.00	(40.00)	0.00	0.00	0.00	0.00
7610 0000 00 0111 000 Conferences District 3	660.35	2,000.00	2,820.37	3,000.00	1,000.00	5,000.00	2,000.00
7610 0000 00 0112 000 Conferences District 4	1,442.16	2,000.00	2,771.06	3,000.00	1,000.00	5,000.00	2,000.00
7610 0000 00 0113 000 Conferences District 5	1,756.24	2,000.00	2,070.22	3,000.00	1,000.00	5,000.00	2,000.00
7610 0000 00 0113 300 Conferences	0.00	0.00	650.00	0.00	0.00	0.00	0.00
7610 0000 00 0114 000 Conferences District 2	660.35	2,000.00	281.91	3,000.00	1,000.00	5,000.00	2,000.00
7610 0000 00 0115 000 Conferences District 1	1,809.34	2,000.00	223.32	3,000.00	1,000.00	5,000.00	2,000.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	966.70	2,000.00	107.11	3,500.00	1,500.00	4,000.00	500.00
7618 0000 00 0113 000 Meetings and Travel Reimbursment District 5	53.47	0.00	221.30	0.00	0.00	0.00	0.00
7618 0000 00 0114 000 Meetings and Travel Reimbursment District 2	0.00	0.00	182.97	0.00	0.00	0.00	0.00
7820 0000 00 0000 000 Special Activities	6,503.84	20,000.00	7,200.63	20,000.00	0.00	20,000.00	0.00
7890 0000 00 0000 000 Promotional Events	4,981.45	0.00	0.00	0.00	0.00	0.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(2,033.50)	(10,000.00)	(1,694.43)	(5,300.00)	4,700.00	(6,300.00)	(1,000.00)
Total Expenses	156,415.75	169,443.00	149,914.05	214,387.00	44,944.00	228,169.00	13,782.00
Excess Revenue Over (Under) Expenditures	(156,415.75)	(169,443.00)	(149,914.05)	(214,387.00)	(44,944.00)	(228,169.00)	(13,782.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Town Manager – Town Administration

Mission Statement

The mission of the Town’s Administration division is to deliver efficient administration of all affairs of the Town under Town control through execution of Town policy direction as established by the Town Council.

Description and Purpose

Town Administration provides information and recommendations to the Council; implements Council policies, directs the delivery of municipal services, and provides general administrative support to the Town Council. In addition to general Town oversight, the Town Administration office oversees the following specialized areas of focus through direct reporting to the Town Manager; 1) Legislative Affairs, 2) Intergovernmental Relations, 3) Office of Emergency Preparedness, 4) Solid Waste Management, 5) Town Clerk functions, and 6) Public Safety.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Town Manager	1	1	1	1

Adopted Budget FY2024-26 Town of Yucca Valley

001 05-General Fund Town Manager

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	286,166.50	278,974.00	263,173.80	292,840.00	13,866.00	298,914.00	6,074.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	14,264.83	12,600.00	11,389.59	12,000.00	(600.00)	12,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	4,292.36	4,228.00	3,776.43	4,778.00	550.00	4,866.00	88.00
5123 0000 00 0000 000 Health Insurance	0.00	27,000.00	0.00	26,220.00	(780.00)	26,220.00	0.00
5124 0000 00 0000 000 Workers Comp Insurance	7,631.52	9,300.00	7,296.63	10,718.00	1,418.00	10,930.00	212.00
5125 0000 00 0000 000 Life and Disability	2,442.78	2,200.00	2,326.94	2,500.00	300.00	2,600.00	100.00
5126 0000 00 0000 000 Unemployment Insurance	4,451.62	5,320.00	4,256.38	6,124.00	804.00	6,246.00	122.00
5127 0000 00 0000 000 CalPERS Retirement	85,513.45	108,504.00	93,697.75	131,490.00	22,986.00	133,994.00	2,504.00
5128 0000 00 0000 000 Other Post Employment Benefits	5,041.33	5,051.00	4,854.48	5,857.00	806.00	5,978.00	121.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	1,380.08	1,400.00	1,273.92	1,380.00	(20.00)	1,380.00	0.00
5998 0000 00 0000 000 Staff Recovery	(10,226.00)	(5,000.00)	(5,113.00)	(15,000.00)	(10,000.00)	(15,000.00)	0.00
6110 0000 00 0000 000 Office Supplies	413.04	1,500.00	589.37	1,000.00	(500.00)	1,000.00	0.00
6610 0000 00 0000 000 Reference Materials	595.77	500.00	536.88	600.00	100.00	600.00	0.00
7110 0000 00 0000 000 Professional Services	73,356.15	50,000.00	19,007.61	75,000.00	25,000.00	60,000.00	(15,000.00)
7610 0000 00 0000 000 Conferences	4,262.34	2,500.00	4,772.84	6,000.00	3,500.00	6,000.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	1,404.94	5,500.00	992.01	2,000.00	(3,500.00)	2,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	2,662.00	4,000.00	4,623.88	5,000.00	1,000.00	5,000.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(31,867.68)	(57,500.00)	(4,878.80)	(50,000.00)	7,500.00	(55,000.00)	(5,000.00)
Total Expenses	451,785.03	456,077.00	412,576.71	518,507.00	62,430.00	507,728.00	(10,779.00)
Excess Revenue Over (Under) Expenditures	(451,785.03)	(456,077.00)	(412,576.71)	(518,507.00)	(62,430.00)	(507,728.00)	10,779.00

Town of Yucca Valley

Operating Budget

FY 2024-26

Town Manager – Disaster Preparedness

Mission Statement

The mission of the Town of Yucca Valley Office of Disaster Preparedness, in conjunction with all Town Departments, is to ensure the Town is ready and able to mitigate against, prepare for, respond to and recover from the effects of emergencies that threaten lives, property, and the environment.

Description and Purpose

The Town of Yucca Valley is committed to serving the public before, during and after times of emergency and disaster by promoting effective coordination between agencies, and encouraging emergency preparedness by the citizens, visitors, businesses and organizations. The Town of Yucca Valley Office of Disaster Preparedness (ODP) was established by ordinance in 1991.

A division within the Town Manager's office, ODP is responsible for coordination of emergency and disaster preparedness, proactive training, planning, response, and recovery. During times of emergency, staff reports to the emergency operations center (EOC) to provide support to the emergency organization and the Director of Emergency Services.

The Town is an active participant on the San Bernardino Operational Area Coordinating Committee (OACC) and the Morongo Basin First Responders. ODP staff collaborates frequently with surrounding jurisdictions, the San Bernardino Operational Area Office of Emergency Services (OES), State OES, FEMA and other public, private and non-profit organizations on issues related to emergency management. In addition, ODP monitors federal and state legislation that directly impacts how the Town will continue to provide emergency services to the community.

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 07-General Fund Disaster Preparedness

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
6120 0000 00 0000 000 Operating Supplies	2,481.97	1,000.00	36.95	1,000.00	0.00	1,000.00	0.00
6910 0000 00 0000 000 Tools and Equipment	271.66	500.00	0.00	500.00	0.00	500.00	0.00
7110 0000 00 0000 000 Professional Services	547.25	1,000.00	0.00	1,000.00	0.00	6,000.00	5,000.00
7130 0000 00 0000 000 Satellite Communications	1,245.64	1,375.00	1,384.60	1,500.00	125.00	1,600.00	100.00
7520 0000 00 0000 000 Advertising	10.00	250.00	0.00	250.00	0.00	250.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
7620 0000 00 0000 000 Staff Training and Education	0.00	1,000.00	15,752.00	1,000.00	0.00	1,000.00	0.00
7620 2010 00 0000 000 Staff Training and Education EMPG Grant	14,796.00	0.00	0.00	0.00	0.00	0.00	0.00
7630 0000 00 0000 000 Dues and Memberships	75.00	75.00	75.00	75.00	0.00	75.00	0.00
7820 2019 00 0000 000 Special Acitivites COVID-19	44,408.26	0.00	0.00	0.00	0.00	0.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	<u>(6,641.00)</u>	<u>(5,100.00)</u>	0.00	<u>(7,000.00)</u>	<u>(1,900.00)</u>	<u>(7,300.00)</u>	<u>(300.00)</u>
Total Expenses	<u>57,194.78</u>	<u>1,100.00</u>	<u>17,248.55</u>	<u>(675.00)</u>	<u>(1,775.00)</u>	<u>4,125.00</u>	<u>4,800.00</u>
Excess Revenue Over (Under) Expenditures	<u><u>(57,194.78)</u></u>	<u><u>(1,100.00)</u></u>	<u><u>(17,248.55)</u></u>	<u>675.00</u>	<u>1,775.00</u>	<u>(4,125.00)</u>	<u>(4,800.00)</u>

Town of Yucca Valley

Operating Budget

FY 2024-26

Town Manager – Recycling and Solid Waste Management

Mission Statement

The mission of the Town's Recycling and Solid Waste program is to protect the environment by providing municipal recycling and solid waste disposal, household hazardous waste disposition, and universal waste recycling opportunities to all residents and businesses in the Town of Yucca Valley. This will be accomplished through carrying out the activities mandated by the California Integrated Waste Management Act (AB 939), the California Mandatory Commercial Recycling Bill (AB 341), the California Mandatory Organics Recycling Bill (AB 1826), and the Town's Source Reduction and Recycling Element and Household Hazardous Waste Element.

Description and Purpose

The Recycling and Solid Waste program includes recycling, solid waste disposal, and household hazardous waste services for the town. The administrative responsibilities involve liaison and reporting duties with State, County, regional and local agencies dealing with recycling efforts, developing efficiency and innovations in the area of trash collection and recycling programs.

AB 939 mandated that the Town recover 50% of all solid waste generated within the Town by the year 2000. In 2012, AB 341 mandated a state-wide diversion goal of 75% of commercial solid waste to the landfills by the year 2020. And in 2016, AB 1826 was enacted and designed to move California to its statewide goal of a 75% recycling rate, including a reduction in the level of organic waste disposal by 50% from its current levels. In order to achieve these mandates, it is necessary to control 100% of the waste stream. This is being accomplished through the Town's mandatory service provision and collection program, the Town's commercial recycling program, by being an active member of the Mojave Desert and Mountain Recycling Joint Powers Authority, and significant education and outreach efforts to the public.

Adopted Budget FY2024-26 Town of Yucca Valley

001 09-General Fund Recycling and Solid

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<u>Revenues</u>							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Expenses</u>							
6120 0000 00 0000 000 Operating Supplies	0.00	2,500.00	763.44	1,000.00	(1,500.00)	1,000.00	0.00
7110 0000 00 0000 000 Professional Services	224,056.71	60,000.00	34,419.27	35,320.00	(24,680.00)	36,645.00	1,325.00
7618 0000 00 0000 000 Meetings and Travel Reimbursement	138.86	250.00	85.76	500.00	250.00	500.00	0.00
7630 0000 00 0000 000 Dues and Memberships	23,424.00	25,000.00	25,624.00	26,400.00	1,400.00	27,200.00	800.00
7890 0000 00 0000 000 Promotional Events	1,184.76	2,500.00	1,955.75	4,000.00	1,500.00	4,500.00	500.00
Total Expenses	<u>248,804.33</u>	<u>90,250.00</u>	<u>62,848.22</u>	<u>67,220.00</u>	<u>(23,030.00)</u>	<u>69,845.00</u>	<u>2,625.00</u>
Excess Revenue Over (Under) Expenditures	<u>(248,804.33)</u>	<u>(90,250.00)</u>	<u>(62,848.22)</u>	<u>(67,220.00)</u>	23,030.00	<u>(69,845.00)</u>	<u>(2,625.00)</u>

Town of Yucca Valley

Operating Budget

FY 2024-26

Town Manager – Town Clerk

Mission Statement

The mission of the Town’s Clerk division is to administer democratic processes such as elections, access to Town records, and all legislative actions ensuring transparency to the public.

Description and Purpose

The Town Clerk is the local official who administers democratic processes such as elections, access to town records, and all legislative actions ensuring transparency to the public. The Town Clerk acts as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Town Clerk	1	1	1	1

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 06-General Fund Town Clerk

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	121,404.88	125,023.00	118,095.08	131,358.00	6,335.00	138,008.00	6,650.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	0.00	8,000.00	0.00	8,000.00	0.00	8,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	1,561.74	1,929.00	1,484.00	2,041.00	112.00	2,137.00	96.00
5123 0000 00 0000 000 Health Insurance	17,088.24	18,370.00	16,841.22	18,840.00	470.00	19,320.00	480.00
5124 0000 00 0000 000 Workers Comp Insurance	3,487.61	4,704.00	3,676.97	4,926.00	222.00	5,159.00	233.00
5125 0000 00 0000 000 Life and Disability	1,020.68	1,200.00	1,014.96	1,600.00	400.00	1,600.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	2,034.44	2,688.00	2,144.86	2,815.00	127.00	2,948.00	133.00
5127 0000 00 0000 000 CalPERS Retirement	44,195.27	49,800.00	52,574.88	54,172.00	4,372.00	56,915.00	2,743.00
5128 0000 00 0000 000 Other Post Employment Benefits	2,304.30	4,770.00	2,451.46	2,627.00	(2,143.00)	2,760.00	133.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	1,380.08	1,400.00	1,273.92	1,380.00	(20.00)	1,380.00	0.00
5998 0000 00 0000 000 Staff Recovery	(2,629.44)	0.00	(1,436.26)	(5,000.00)	(5,000.00)	(5,000.00)	0.00
6110 0000 00 0000 000 Office Supplies	543.54	1,250.00	72.71	1,250.00	0.00	1,250.00	0.00
6120 0000 00 0000 000 Operating Supplies	0.00	0.00	106.46	0.00	0.00	0.00	0.00
6610 0000 00 0000 000 Reference Materials	414.66	200.00	431.99	400.00	200.00	400.00	0.00
7110 0000 00 0000 000 Professional Services	7,443.49	62,000.00	5,096.05	70,000.00	8,000.00	35,000.00	(35,000.00)
7116 0000 00 0000 000 Communication Services	54,712.82	0.00	38,443.49	53,668.00	53,668.00	61,351.00	7,683.00
7510 0000 00 0000 000 Printing	0.00	0.00	345.28	0.00	0.00	0.00	0.00
7520 0000 00 0000 000 Advertising	7,314.25	11,000.00	12,463.04	11,000.00	0.00	11,000.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	2,398.66	4,000.00	1,219.00	5,000.00	1,000.00	5,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	700.00	700.00	750.00	700.00	0.00	700.00	0.00
7860 0000 00 0000 000 Election Expense	11,117.00	6,000.00	1,202.05	12,000.00	6,000.00	12,000.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(902.10)	(2,500.00)	(972.30)	(2,750.00)	(250.00)	(3,025.00)	(275.00)
Total Expenses	275,590.12	300,534.00	257,278.86	374,027.00	73,493.00	356,903.00	(17,124.00)
Excess Revenue Over (Under) Expenditures	(275,590.12)	(300,534.00)	(257,278.86)	(374,027.00)	(73,493.00)	(356,903.00)	17,124.00

Town of Yucca Valley

Operating Budget

FY 2024-26

Administrative Services - Information Technology

Mission Statement

The mission of the Town's Information Technology division is to deliver efficient and reliable information technology services to Town residents and staff in a cost-effective manner.

Description and Purpose

The Town's Information Technology (IT) department provides specific IT support for Town-wide operations at all of the Town's physical sites. Included sites are Town Hall, Community Services, Community Development, the Animal Shelter and the Hi-Desert Nature Museum. Services include general network access, maintenance and security, computer communication activities, public accessibility, website administration, internet services, and workstation configuration and maintenance, and master-planning activities.

To assist in the administration of the department, the Town currently contracts for the majority of its IT services, including network administration, maintenance and security, software and software license administration and maintenance, and website design. The IT department manages and administers all related vendor contracts and agreements.

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 08-General Fund Information Technology

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
6120 0000 00 0000 000 Operating Supplies	690.49	700.00	367.40	1,000.00	300.00	1,000.00	0.00
6130 0000 00 0000 000 Postage	26.07	0.00	0.00	0.00	0.00	0.00	0.00
6910 0000 00 0000 000 Tools and Equipment	603.82	700.00	655.69	1,000.00	300.00	1,000.00	0.00
7110 0000 00 0000 000 Professional Services	124,488.00	195,000.00	148,995.75	182,000.00	(13,000.00)	192,000.00	10,000.00
7410 0000 00 0000 000 Maintenance Computers	17,432.10	43,000.00	33,349.23	30,000.00	(13,000.00)	35,000.00	5,000.00
7415 0000 00 0000 000 Software Licenses	108,650.71	160,000.00	127,387.22	183,963.00	23,963.00	195,096.00	11,133.00
7416 0000 00 0000 000 Website Maintenance	2,961.16	11,300.00	13,157.81	19,296.00	7,996.00	20,122.00	826.00
7999 0000 00 0000 000 Indirect Cost Recovery	(27,486.00)	(35,700.00)	(3,750.00)	(49,000.00)	(13,300.00)	(43,000.00)	6,000.00
Total Expenses	227,366.35	375,000.00	320,163.10	368,259.00	(6,741.00)	401,218.00	32,959.00
Excess Revenue Over (Under) Expenditures	(227,366.35)	(375,000.00)	(320,163.10)	(368,259.00)	6,741.00	(401,218.00)	(32,959.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Town Attorney

Description and Purpose

In accordance with the Town’s Municipal Code, the Town Attorney is appointed by the Town Council to act as the Town’s general counsel. As the Town’s general counsel, the Town Attorney provides a full range of legal services to the Town, and is the chief legal advisor to the Town Council, Town Manager, Town Council acting as the Successor Agency to the former Redevelopment Agency, Town Departments, and all appointed boards and commissions.

While performing in the capacity as the Town’s chief legal advisor, the Town Attorney, among other things, reviews and negotiates Town agreements, assists in the drafting and review of legislation, and provides routine legal guidance to all Town departments as necessary. If outside legal counsel is necessary, the Town Attorney will manage outside legal counsel and monitors such cases and matters handled by outside counsel.

The Town Attorney also serves as the Town Prosecutor to prosecute violations of the law, when appropriate. In such cases, the Town Prosecutor shall exercise prosecutorial discretion in the filing or pursuit of charges, and disposition of cases.

To assist in the administration of the department, the Town Council currently contracts for all Town Attorney services.

Functions and Responsibilities

- Advise the Council and all Town officers in all matters of law pertaining to their offices.
- Furnish legal service at meetings of the Town Council and give advice or opinions on the legality of all matters under consideration by the Council or by any of the boards or commissions or officers of the Town.
- Perform such other legal duties as may be required by the Town Council.

Adopted Budget FY2024-26 Town of Yucca Valley

001 02-General Fund Legal Counsel

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<u>Revenues</u>							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Expenses</u>							
7111 0000 00 0000 000 Contract Legal Expense	370,396.85	380,000.00	363,239.69	400,000.00	20,000.00	415,000.00	15,000.00
7111 0000 11 0000 000 Contract Legal Expense Human Resources	68,459.08	0.00	10,327.88	0.00	0.00	0.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(6,240.00)	(21,000.00)	(3,800.00)	(7,000.00)	14,000.00	(7,500.00)	(500.00)
Total Expenses	<u>432,615.93</u>	<u>359,000.00</u>	<u>369,767.57</u>	<u>393,000.00</u>	<u>34,000.00</u>	<u>407,500.00</u>	<u>14,500.00</u>
Excess Revenue Over (Under) Expenditures	<u>(432,615.93)</u>	<u>(359,000.00)</u>	<u>(369,767.57)</u>	<u>(393,000.00)</u>	<u>(34,000.00)</u>	<u>(407,500.00)</u>	<u>(14,500.00)</u>

Town of Yucca Valley

Operating Budget

FY 2024-26

Town Manager – Public Safety

Mission Statement

We believe in being a high performance, inclusive department with high professional standards of integrity, ethics and behavior — guided by the letter and spirit of the law, and the law enforcement code of ethics. We will relentlessly investigate criminal acts and arrest those guilty of violating the law, while building positive relationships with those we serve.

Description and Purpose

In accordance with the policy direction of the Town Council, Public Safety within and for the Town of Yucca Valley is the top service priority of the Town. Maintaining the safety and security of Town residents, businesses and visitors is of paramount importance. The San Bernardino County Sheriff’s Department has been providing contract law enforcement services to the Town of Yucca Valley since its incorporation. Through the contract, the Town of Yucca Valley is able to provide its citizens an enhanced level of police service and protection in a cost effective manner.

To meet specific community law enforcement needs over and above the basic patrol function, the Town Council, with participation of the residents through Measure Y, has authorized the Police Department to maintain the use of various specialized positions including school resource officers, traffic patrol officers, detectives and Sheriff Safety Specialists. The school resource officer serves a dual role as a law enforcer and educator within the community and at schools located within the Town limits. The traffic patrol officer serves specifically to reduce the rate of traffic collisions by combining high visibility patrol with the enforcement of vehicle code violations. Finally, the utilization of a Sheriff Safety Specialists allows the department to develop and deliver proactive crime prevention materials and programs to both the residential and business segments of the community.

Adopted Budget FY2024-26 Town of Yucca Valley

001 03-General Fund Public Safety

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
4325 0000 00 0000 000 Vehicle Impound Fee	7,100.00	10,500.00	7,800.00	10,000.00	(500.00)	10,000.00	0.00
4871 0000 00 0000 000 Homeland Security Grant Program Revenue	32,266.00	15,000.00	15,660.00	20,000.00	5,000.00	20,000.00	0.00
4951 0000 00 0000 000 MUSD Juvenile Officer Reimbursement	88,217.20	115,000.00	118,402.50	125,000.00	10,000.00	133,000.00	8,000.00
Total Revenues	127,583.20	140,500.00	141,862.50	155,000.00	14,500.00	163,000.00	8,000.00
Expenses							
7140 0000 00 0000 000 Contract Safety Schedule A Costs	4,743,197.66	5,782,000.00	5,804,037.49	5,675,000.00	(107,000.00)	5,760,000.00	85,000.00
7146 0000 00 0000 000 Contract Safety Overtime	52,916.33	124,000.00	61,558.77	155,000.00	31,000.00	160,000.00	5,000.00
7148 0000 00 0000 000 Contract Safety Special Projects Cal-ID	26,349.40	26,000.00	25,739.34	26,000.00	0.00	26,000.00	0.00
7153 0000 00 0000 000 Contract Safety Homeland Security Grant	18,598.71	15,000.00	14,970.00	15,000.00	0.00	15,000.00	0.00
7155 0000 00 0000 000 Contract Safety Vehicle Fuel and Maintenance	175,248.67	110,000.00	119,356.79	180,000.00	70,000.00	185,000.00	5,000.00
Total Expenses	5,016,310.77	6,057,000.00	6,025,662.39	6,051,000.00	(6,000.00)	6,146,000.00	95,000.00
Excess Revenue Over (Under) Expenditures	(4,888,727.57)	(5,916,500.00)	(5,883,799.89)	(5,896,000.00)	20,500.00	(5,983,000.00)	(87,000.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Town Manager – Community Relations

Mission Statement

To facilitate the professional and effective dissemination of information about Town's projects, activities, programs and events: to assist with the promotion of Town activities as required.

Description and Purpose

The Division, currently executed by the Town Clerk, sets parameters and coordinates the Towns' press release program, assisting departments and divisions to prepare thorough information and distribute it equitably to the appropriate target media. The division also develops the content and the format of Yucca Valley website, newsletters and social media efforts.

Adopted Budget FY2024-26 Town of Yucca Valley

001 23-General Fund Community Relations

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<u>Revenues</u>							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Expenses</u>							
6110 0000 00 0000 000 Office Supplies	0.00	500.00	0.00	500.00	0.00	500.00	0.00
6120 0000 00 0000 000 Operating Supplies	0.00	500.00	54.62	500.00	0.00	500.00	0.00
6610 0000 00 0000 000 Reference Materials	0.00	300.00	0.00	300.00	0.00	300.00	0.00
7110 0000 00 0000 000 Professional Services	13,299.68	235,000.00	3,705.35	50,000.00	(185,000.00)	50,000.00	0.00
7520 0000 00 0000 000 Advertising	0.00	1,500.00	0.00	2,000.00	500.00	2,000.00	0.00
7890 0000 00 0000 000 Promotional Events	26,750.00	35,000.00	42,606.97	40,000.00	5,000.00	40,000.00	0.00
Total Expenses	40,049.68	272,800.00	46,366.94	93,300.00	(179,500.00)	93,300.00	0.00
Excess Revenue Over (Under) Expenditures	(40,049.68)	(272,800.00)	(46,366.94)	(93,300.00)	179,500.00	(93,300.00)	0.00

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 40-General Fund Partnerships

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<u>Revenues</u>							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Expenses</u>							
7920 0000 00 0000 000 Community Partnerships	5,750.00	15,000.00	2,775.00	15,000.00	0.00	15,000.00	0.00
Total Expenses	5,750.00	15,000.00	2,775.00	15,000.00	0.00	15,000.00	0.00
Excess Revenue Over (Under) Expenditures	(5,750.00)	(15,000.00)	(2,775.00)	(15,000.00)	0.00	(15,000.00)	0.00

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 41-General Fund Contracts

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
4145 0000 00 0000 000 STVR Transient Occupancy Tax	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
7925 0000 00 0000 000 Community Contracts	0.00	20,000.00	0.00	0.00	(20,000.00)	0.00	0.00
7925 4151 00 0000 000 Community Contracts Chamber Grubstakes	(2,247.50)	0.00	0.00	0.00	0.00	0.00	0.00
7925 4156 00 0000 000 Community Contracts Chamber Joint Marketing	25,000.00	5,000.00	25,000.00	30,000.00	25,000.00	30,000.00	0.00
7925 4159 00 0000 000 Community Contracts Desert Tourism-CA Welcome Ctr	70,000.00	75,000.00	120,000.00	120,000.00	45,000.00	125,000.00	5,000.00
Total Expenses	92,752.50	100,000.00	145,000.00	150,000.00	50,000.00	155,000.00	5,000.00
Excess Revenue Over (Under) Expenditures	(92,772.50)	(100,000.00)	(145,000.00)	(150,000.00)	(50,000.00)	(155,000.00)	(5,000.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Administrative Services – Finance

Mission Statement

The Town’s Finance Department is dedicated to ensuring the long-term financial stability of the Town and enhancing public and organizational trust through sound financial management practices.

Description and Purpose

The Finance Department is charged with maintaining the financial and accounting system of the Town in a manner consistent with the highest professional standards in accordance with legal requirements and generally accepted accounting principles. Additionally, the department is responsible for the safeguarding of Town financial assets through continuous review to ensure that the Town is abiding by the financial policies and practices established by the Council. The Department provides the Council and Town Departments with timely financial information designed to support the decision-making process, and coordinates the preparation of the annual budget and comprehensive annual financial report.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Finance Manager	1	1	1	1
Staff Accountant	1	1	1	1
Accounting Technician II	1	1	1	1
Administrative Assistant I	1	1	1	1
Sr. Management Analyst	1	1	1	1
AV Technician – PT	2	2	3	3
Division Total	8	8	9	9

Adopted Budget FY2024-26 Town of Yucca Valley

001 10-General Fund Finance

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	422,775.79	443,125.00	395,022.07	471,326.00	28,201.00	495,186.00	23,860.00
5111 0000 00 0000 000 Salaries Temporary	14,152.88	47,003.00	5,877.46	74,110.00	27,107.00	77,862.00	3,752.00
5112 0000 00 0000 000 Salaries Overtime	1,358.27	5,066.00	671.00	5,450.00	384.00	5,726.00	276.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	1,461.60	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	6,443.91	7,253.00	5,741.32	8,096.00	843.00	8,500.00	404.00
5123 0000 00 0000 000 Health Insurance	80,456.66	91,848.00	84,645.47	94,200.00	2,352.00	96,600.00	2,400.00
5124 0000 00 0000 000 Workers Comp Insurance	12,249.72	17,505.00	12,501.03	19,542.00	2,037.00	20,518.00	976.00
5125 0000 00 0000 000 Life and Disability	3,639.16	3,420.00	3,810.49	3,480.00	60.00	3,480.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	7,145.68	10,000.00	7,292.26	11,167.00	1,167.00	11,725.00	558.00
5127 0000 00 0000 000 CalPERS Retirement	69,481.46	78,382.00	70,327.39	84,327.00	5,945.00	88,704.00	4,377.00
5128 0000 00 0000 000 Other Post Employment Benefits	7,689.41	8,996.00	8,162.43	9,615.00	619.00	10,095.00	480.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	2,266.64	2,500.00	2,086.42	2,450.00	(50.00)	2,450.00	0.00
5998 0000 00 0000 000 Staff Recovery	(10,751.00)	0.00	(2,638.00)	(15,000.00)	(15,000.00)	(17,500.00)	(2,500.00)
6110 0000 00 0000 000 Office Supplies	15,362.70	14,000.00	9,088.13	14,000.00	0.00	14,000.00	0.00
7110 0000 00 0000 000 Professional Services	104,959.99	80,000.00	70,040.44	100,000.00	20,000.00	100,000.00	0.00
7119 0000 00 0000 000 STVR Compliance Professional Services	0.00	19,500.00	21,959.58	25,000.00	5,500.00	25,000.00	0.00
7510 0000 00 0000 000 Printing	551.36	500.00	0.00	750.00	250.00	750.00	0.00
7610 0000 00 0000 000 Conferences	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	36.93	4,000.00	126.20	2,000.00	(2,000.00)	2,000.00	0.00
7620 0000 00 0000 000 Staff Training and Education	3,090.80	4,000.00	4,177.27	5,000.00	1,000.00	5,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	2,302.66	1,500.00	2,217.66	3,000.00	1,500.00	3,000.00	0.00
7933 0000 00 0000 000 Bank Charges	2,441.69	500.00	579.37	500.00	0.00	500.00	0.00
7940 0000 00 0000 000 Cash Deposit Over Short	(83.38)	0.00	160.75	0.00	0.00	0.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(96,950.60)	(95,000.00)	(4,484.70)	(110,000.00)	(15,000.00)	(115,000.00)	(5,000.00)
Total Expenses	650,082.33	754,098.00	697,364.04	819,013.00	64,915.00	848,596.00	29,583.00
Excess Revenue Over (Under) Expenditures	(650,082.33)	(754,098.00)	(697,364.04)	(819,013.00)	(64,915.00)	(848,596.00)	(29,583.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Administrative Services – Human Resources/Risk

Mission Statement

The mission of the Town’s Human Resources Division is the ongoing support of the Town’s employees and each of the individual departments in accomplishing the global mission of the Town through personnel administration, employee relations, safety, and risk management.

Description and Purpose

The department’s responsibilities include: overseeing and managing the employee recruitment processes, employee classifications, employee relations, employee benefits, and employee development. Also, the division provides for the coordination and maintenance of all personnel records, policies and procedures.

The primary purpose of the Town’s Risk Management activities is the assurance of a safe working environment for employees and volunteers, and to minimize risk to the Town wherever possible.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Human Resources and Risk Manager	1	1	1	1
Human Resources and Finance Technician	1	1	1	1
Division Total	2	2	2	2

Adopted Budget FY2024-26 Town of Yucca Valley

001 11-General Fund Human Resources

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	214,113.11	218,880.00	190,697.64	227,779.00	8,899.00	237,098.00	9,319.00
5112 0000 00 0000 000 Salaries Overtime	1,713.40	1,822.00	1,260.27	1,868.00	46.00	1,914.00	46.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	15,787.61	6,000.00	17,570.50	6,000.00	0.00	6,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	2,934.33	3,287.00	2,679.97	3,439.00	152.00	3,575.00	136.00
5123 0000 00 0000 000 Health Insurance	34,751.86	36,739.00	33,682.44	37,680.00	941.00	38,640.00	960.00
5124 0000 00 0000 000 Workers Comp Insurance	6,381.40	7,988.00	6,016.88	8,301.00	313.00	8,629.00	328.00
5125 0000 00 0000 000 Life and Disability	1,332.62	1,600.00	1,718.97	1,600.00	0.00	1,600.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	3,722.52	4,565.00	3,509.87	4,743.00	178.00	4,931.00	188.00
5127 0000 00 0000 000 CalPERS Retirement	42,827.11	48,495.00	45,451.26	51,372.00	2,877.00	53,135.00	1,763.00
5128 0000 00 0000 000 Other Post Employment Benefits	4,199.45	4,378.00	3,991.33	4,556.00	178.00	4,742.00	186.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	1,380.08	1,600.00	1,273.92	1,525.00	(75.00)	1,525.00	0.00
5800 0000 00 0000 000 Administrative Payroll Fees	3,493.38	1,500.00	416.83	5,000.00	3,500.00	5,000.00	0.00
5888 0000 00 0000 000 Retiree Health Benefits	7,947.00	7,500.00	7,392.00	10,000.00	2,500.00	10,000.00	0.00
6110 0000 00 0000 000 Office Supplies	1,572.45	3,000.00	1,637.86	2,000.00	(1,000.00)	2,000.00	0.00
6610 0000 00 0000 000 Reference Materials	810.01	1,000.00	992.46	1,000.00	0.00	1,000.00	0.00
7110 0000 00 0000 000 Professional Services	3,179.00	25,000.00	4,178.00	5,000.00	(20,000.00)	5,000.00	0.00
7112 0000 00 0000 000 Medical Services	5,640.00	4,500.00	5,742.00	5,000.00	500.00	5,000.00	0.00
7520 0000 00 0000 000 Advertising	465.00	4,000.00	0.00	1,000.00	(3,000.00)	1,000.00	0.00
7610 0000 00 0000 000 Conferences	3,713.96	4,000.00	4,045.02	5,000.00	1,000.00	5,000.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	2,655.34	2,000.00	(123.76)	3,000.00	1,000.00	3,000.00	0.00
7620 0000 00 0000 000 Staff Training and Education	308.11	2,000.00	3,560.00	3,000.00	1,000.00	3,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	1,457.50	2,000.00	2,022.00	2,000.00	0.00	2,000.00	0.00
7710 0000 00 0000 000 Insurance	280,475.71	335,000.00	330,598.59	400,000.00	65,000.00	420,000.00	20,000.00
7730 0000 00 0000 000 Claims	1,538.04	0.00	0.00	0.00	0.00	0.00	0.00
7820 0000 00 0000 000 Special Activities	25,256.92	25,000.00	3,748.55	25,000.00	0.00	25,000.00	0.00
7820 0000 00 1020 000 Special Activities CIRA/PARSAC	5,146.35	0.00	3,464.48	5,000.00	5,000.00	5,000.00	0.00
7820 4037 00 0000 000 Special Activities Employee Event/Holiday Party	0.00	0.00	18,109.78	0.00	0.00	0.00	0.00
7997 0000 00 0000 000 Employee Wellness Program	7,323.70	10,000.00	10,706.56	10,000.00	0.00	10,000.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(87,740.00)	(80,000.00)	(6,468.54)	(90,000.00)	(10,000.00)	(95,000.00)	(5,000.00)
Total Expenses	592,385.96	681,854.00	697,874.88	740,863.00	59,009.00	768,789.00	27,926.00
Excess Revenue Over (Under) Expenditures	(592,385.96)	(681,854.00)	(697,874.88)	(740,863.00)	(59,009.00)	(768,789.00)	(27,926.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Interdepartmental Department

Description and Purpose

The Town's Interdepartmental Department is used to budget and account for general activities and services performed for all Town departments. Through the Town's cost allocation plan, some of the expenditures are allocated to various special revenue funds in order to accurately reflect and reimburse the general fund support for such funds.

The Town may utilize this department for Town-wide expenditures including utility expenses, photographic reproduction and postage related costs, communication expense and other non-departmental expenditures.

Adopted Budget FY2024-26 Town of Yucca Valley

001 00-General Fund General Services

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	0.00	0.00	0.00	250,000.00	250,000.00	250,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	0.00	0.00	0.00	3,625.00	3,625.00	3,625.00	0.00
5124 0000 00 0000 000 Workers Comp Insurance	(5,366.61)	(25,000.00)	0.00	(30,000.00)	(5,000.00)	(30,000.00)	0.00
5126 0000 00 0000 000 Unemployment Insurance	(62,786.49)	0.00	0.00	0.00	0.00	0.00	0.00
5127 0000 00 0000 000 CalPERS Retirement	28,872.84	0.00	0.00	0.00	0.00	0.00	0.00
5800 0000 64 0000 000 Administrative Payroll Fees Machris Park	0.00	0.00	97.08	0.00	0.00	0.00	0.00
6110 0000 00 0000 000 Office Supplies	0.00	0.00	49.96	0.00	0.00	0.00	0.00
6120 0000 00 0000 000 Operating Supplies	4,638.87	5,000.00	4,766.20	5,000.00	0.00	5,150.00	150.00
6130 0000 00 0000 000 Postage	18,489.28	15,000.00	19,844.65	20,000.00	5,000.00	20,600.00	600.00
7131 0000 00 0000 000 Basic Telephone	48,844.52	53,000.00	43,035.63	55,000.00	2,000.00	56,650.00	1,650.00
7134 0000 00 0000 000 Internet Connection	35,131.40	36,000.00	34,028.27	37,000.00	1,000.00	38,110.00	1,110.00
7135 0000 00 0000 000 Cellular Telephones	5,864.14	5,500.00	6,003.38	6,000.00	500.00	6,180.00	180.00
7139 0000 00 0000 000 Radio Access San Bernardino County	8,400.00	8,500.00	8,400.00	8,500.00	0.00	8,755.00	255.00
7210 0000 21 0000 000 Gas Museum	6,012.66	6,000.00	1,232.32	1,650.00	(4,350.00)	1,800.00	150.00
7210 0000 56 0000 000 Gas Public Works Building	20,129.70	20,000.00	10,376.34	13,500.00	(6,500.00)	13,750.00	250.00
7210 0000 60 0000 000 Gas Town Hall	22,846.36	20,000.00	11,450.09	15,750.00	(4,250.00)	15,900.00	150.00
7210 0000 68 0000 000 Gas Former PFF Building	492.97	510.00	416.34	500.00	(10.00)	650.00	150.00
7210 0000 70 0000 000 Gas Senior Center	6,470.30	6,000.00	4,112.51	5,500.00	(500.00)	5,750.00	250.00
7210 0000 72 0000 000 Gas Jacobs Park	1,065.30	1,000.00	342.42	1,000.00	0.00	1,000.00	0.00
7210 0000 74 0000 000 Gas Paradise Park	270.46	300.00	69.24	300.00	0.00	300.00	0.00
7210 0000 75 0000 000 Gas Welcome Center	3,392.94	3,000.00	1,882.63	2,500.00	(500.00)	2,650.00	150.00
7211 0000 00 0000 000 Electricity Utilities	0.00	40,000.00	0.00	0.00	(40,000.00)	0.00	0.00
7211 0000 56 0000 000 Electricity Public Works Building	10,343.79	9,200.00	8,877.46	11,800.00	2,600.00	12,000.00	200.00
7211 0000 60 0000 000 Electricity Town Hall	118,894.80	117,000.00	120,593.57	158,000.00	41,000.00	160,000.00	2,000.00
7211 0000 67 0000 000 Electricity Brehm 2 Sports Park	138.54	0.00	240.24	500.00	500.00	550.00	50.00
7211 0000 68 0000 000 Electricity Former PFF Building	22,916.40	20,000.00	18,812.01	24,500.00	4,500.00	25,500.00	1,000.00
7211 0000 70 0000 000 Electricity Senior Center	23,915.19	20,000.00	22,293.90	29,500.00	9,500.00	30,500.00	1,000.00
7211 0000 74 0000 000 Electricity Paradise Park	214.81	0.00	0.00	0.00	0.00	0.00	0.00
7211 0000 75 0000 000 Electricity Welcome Center	22,390.42	19,000.00	19,672.44	25,500.00	6,500.00	26,500.00	1,000.00
7211 0000 76 0000 000 Electricity Park N Ride	6,261.81	6,800.00	5,317.13	6,500.00	(300.00)	6,750.00	250.00
7211 0000 77 0000 000 Electricity Town Sign	2,104.64	1,500.00	1,959.45	2,700.00	1,200.00	2,850.00	150.00
7212 0000 00 0000 000 Water Utilities	574.77	70,600.00	512.34	750.00	(69,850.00)	800.00	50.00
7212 0000 24 0000 000 Water Community Services & Facilities Administration	5,147.04	4,000.00	3,489.29	4,200.00	200.00	4,300.00	100.00
7212 0000 56 0000 000 Water Public Works Building	10,048.56	8,000.00	4,462.01	5,000.00	(3,000.00)	5,200.00	200.00
7212 0000 60 0000 000 Water Town Hall	11,358.85	10,000.00	11,064.85	15,000.00	5,000.00	16,200.00	1,200.00
7212 0000 68 0000 000 Water Former PFF Building	2,574.50	2,500.00	2,803.79	3,400.00	900.00	3,500.00	100.00
7212 0000 70 0000 000 Water Senior Center	10,755.83	10,000.00	5,409.78	6,500.00	(3,500.00)	6,800.00	300.00
7212 0000 75 0000 000 Water Welcome Center	1,398.85	2,000.00	1,082.31	1,300.00	(700.00)	1,400.00	100.00
7212 0000 76 0000 000 Water Park N Ride	1,340.69	1,500.00	999.21	1,300.00	(200.00)	1,400.00	100.00
7212 0000 78 0000 000 Water Medians	1,074.87	1,000.00	871.97	1,200.00	200.00	1,250.00	50.00
7212 0000 80 0000 000 Utilities Water 7346 Elk Trail	259.37	200.00	256.17	350.00	150.00	375.00	25.00
7212 0000 81 0000 000 Utilities Water Wamego/Yucca Trail	122.69	250.00	0.00	0.00	(250.00)	0.00	0.00

Adopted Budget FY2024-26 Town of Yucca Valley

001 00-General Fund General Services

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
7212 0000 83 0000 000 Utilities Water 58980 Business Center Dr	546.54	750.00	506.52	600.00	(150.00)	650.00	50.00
7212 0000 84 0000 000 Utilities Water 58962 Business Center Dr	705.23	750.00	762.69	800.00	50.00	850.00	50.00
7213 0000 00 0000 000 Sewer Maintenance Fees	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
7214 0000 00 0000 000 Cable Utilities	2,724.01	2,500.00	2,878.95	3,000.00	500.00	3,500.00	500.00
7310 0000 00 0000 000 Equipment Rental	29,107.29	28,000.00	26,153.91	30,000.00	2,000.00	30,000.00	0.00
7311 0000 00 0000 000 Postage Machines Rental	5,648.88	6,000.00	4,236.66	6,000.00	0.00	6,000.00	0.00
7343 0000 00 0000 000 Blink Network Fees	0.00	1,000.00	1,803.60	2,000.00	1,000.00	2,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	21,852.91	22,000.00	25,128.76	45,000.00	23,000.00	45,000.00	0.00
7940 0000 00 0000 000 Cash Deposit Over Short	0.18	0.00	(30.00)	0.00	0.00	0.00	0.00
7979 0000 00 0000 000 Property Tax Admin Costs SBCO	6,696.74	5,000.00	7,869.35	7,500.00	2,500.00	7,500.00	0.00
7990 0000 00 0000 000 Interest Expense	533.00	0.00	0.00	0.00	0.00	0.00	0.00
7999 0000 00 0000 000 Indirect Cost Recovery	(124,636.10)	(215,000.00)	(85,434.42)	(180,000.00)	35,000.00	(190,000.00)	(10,000.00)
8340 0000 30 0000 000 Animal Shelter Facility Payment Start Up Costs Animal Shelter	53,963.00	54,000.00	40,472.25	54,000.00	0.00	54,000.00	0.00
8980 0000 00 0000 000 Investment FMV Loss	71,640.85	0.00	(71,640.85)	0.00	0.00	0.00	0.00
9499 0000 00 0000 000 Transfers Out	50,000.00	4,100,000.00	50,000.00	75,000.00	(4,025,000.00)	75,000.00	0.00
9499 0000 00 0000 222 Transfers Out	1,300,000.00	1,300,000.00	1,300,000.00	1,330,000.00	30,000.00	1,330,000.00	0.00
9499 0000 00 0000 636 Transfers Out	500,000.00	0.00	500,000.00	0.00	0.00	0.00	0.00
9499 0000 00 0000 800 Transfers Out	2,185,000.00	0.00	3,550,000.00	0.00	0.00	0.00	0.00
9499 0000 30 0000 800 Transfers Out Animal Shelter	9,660.00	10,385.00	10,385.00	11,000.00	615.00	11,500.00	500.00
Total Expenses	4,508,047.59	5,814,745.00	5,737,917.40	2,079,725.00	(3,735,020.00)	2,083,745.00	4,020.00
Excess Revenue Over (Under) Expenditures	(4,508,047.59)	(5,814,745.00)	(5,737,917.40)	(2,079,725.00)	3,735,020.00	(2,083,745.00)	(4,020.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Community Services - Administration

Mission Statement

To provide professional support to the Town Council, its commissions and committees, and to community agencies with regard to the delivery of community services; to ensure conscientious information sharing and excellent customer service; and to provide clear direction, professional oversight, and comprehensive administrative support to department staff in various community service divisions.

Description and Purpose

Community Services Administration is the central support system for the Town’s Recreation and Museum operations, lending assistance with scheduling, record keeping, purchasing, messaging, accounts payable and receivable, program registration, technical support, publicity and communications. The administrative team strives to ensure that department staff members are well trained and equipped to provide leadership, frontline customer service and professional interaction with the public, commissioners, council members, community organizations and other agencies.

The division manages formal agreements and other ongoing relationships with many agencies and organizations in the community. The scheduling and use of meeting rooms and other Town facilities for public and private functions are managed by the administrative staff. Community Services is at the center of Town-sponsored and other community special events.

The staff is responsible for providing liaison and secretarial support for the Parks, Recreation and Cultural Commission, the Yucca Valley Sports Council and the Youth Commission. Support includes prompt and efficient communication with commissioners, organization and scheduling of meetings and preparation and distribution of meeting agendas and minutes.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Community Services Manager	1	1	1	1
Administrative Assistant III	1	1	1	1
Administrative Assistant I	0	0	0	1
Division Total	2	2	2	3

Adopted Budget FY2024-26 Town of Yucca Valley

001 24-General Fund Community Services

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	173,591.32	224,254.00	194,275.77	233,958.00	9,704.00	290,120.00	56,162.00
5111 0000 00 0000 000 Salaries Temporary	0.00	0.00	211.68	0.00	0.00	0.00	0.00
5112 0000 00 0000 000 Salaries Overtime	29.79	1,543.00	529.36	1,582.00	39.00	2,727.00	1,145.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	11,619.71	1,500.00	12,491.65	1,500.00	0.00	1,500.00	0.00
5121 0000 00 0000 000 FICA Medicare	2,869.08	3,296.00	3,168.19	3,466.00	170.00	4,305.00	839.00
5123 0000 00 0000 000 Health Insurance	22,784.08	36,739.00	33,682.22	37,680.00	941.00	57,960.00	20,280.00
5124 0000 00 0000 000 Workers Comp Insurance	5,150.95	8,023.00	6,088.06	8,366.00	343.00	10,392.00	2,026.00
5125 0000 00 0000 000 Life and Disability	1,419.66	2,200.00	1,748.36	2,200.00	0.00	2,800.00	600.00
5126 0000 00 0000 000 Unemployment Insurance	3,004.71	4,585.00	3,551.39	4,780.00	195.00	5,939.00	1,159.00
5127 0000 00 0000 000 CalPERS Retirement	58,204.35	69,323.00	66,201.98	75,185.00	5,862.00	82,956.00	7,771.00
5128 0000 00 0000 000 Other Post Employment Benefits	3,401.87	4,485.00	4,044.49	4,679.00	194.00	5,802.00	1,123.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	1,587.80	1,925.00	1,827.84	1,980.00	55.00	2,580.00	600.00
6110 0000 00 0000 000 Office Supplies	556.84	1,000.00	179.38	1,000.00	0.00	1,000.00	0.00
7110 0000 00 0000 000 Professional Services	779.86	500.00	109.81	1,000.00	500.00	1,000.00	0.00
7510 0000 00 0000 000 Printing	22.38	0.00	0.00	1,000.00	1,000.00	1,000.00	0.00
7620 0000 00 0000 000 Staff Training and Education	12,711.31	20,000.00	4,258.61	20,000.00	0.00	20,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	775.40	3,000.00	590.00	3,000.00	0.00	3,000.00	0.00
7930 0000 00 0000 000 Commission Expense	10,365.67	10,000.00	11,401.34	11,000.00	1,000.00	11,000.00	0.00
Total Expenses	<u>308,874.78</u>	<u>392,373.00</u>	<u>344,360.13</u>	<u>412,376.00</u>	<u>20,003.00</u>	<u>504,081.00</u>	<u>91,705.00</u>
Excess Revenue Over (Under) Expenditures	<u>(308,874.78)</u>	<u>(392,373.00)</u>	<u>(344,360.13)</u>	<u>(412,376.00)</u>	<u>(20,003.00)</u>	<u>(504,081.00)</u>	<u>(91,705.00)</u>

Town of Yucca Valley

Operating Budget
FY 2024-26

Community Services - Recreation

Mission Statement

To design and conduct an appropriate level of recreational opportunities and experiences with the goals of enhancing the local quality of life, promoting health and wellness, strengthening the community’s image, increasing cultural enrichment, and contributing to the Town’s economic health.

Description and Purpose

The activities, programs and events conducted by the Recreation Division are key factors in local residents’ perception of their quality of life. The division staff aims to offer a balanced program that considers the needs, interests and abilities of all population groups, aligned with the financial resources available. Activities typically fall under the general headings of sports, fitness, music, drama, dance, arts and crafts, enrichment programs, day trips, and special events. Activities range from active and passive drop-in programs to highly organized leagues and aquatics programs. While some offerings are one-time celebrations, others are presented year-round or in series corresponding to seasons, traditions or school schedules.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Recreation Supervisor	2	2	2	2
Recreation Coordinator	1	1	2	2
Recreation Leader I/II – PT	2	2	2	2
Recreation Assistant - PT	5	5	5	5
Aquatics Manager	1	1	1	1
Division Total	11	11	12	12

Adopted Budget FY2024-26 Town of Yucca Valley

001 20-General Fund Recreation

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	143,503.55	238,485.00	169,686.73	248,213.00	9,728.00	264,786.00	16,573.00
5110 4012 00 0000 000 Salaries Full Time Adult Sports	566.32	0.00	0.00	0.00	0.00	0.00	0.00
5110 4016 00 0000 000 Salaries Full Time Aquatics	2,194.64	0.00	300.00	0.00	0.00	0.00	0.00
5110 4018 00 0000 000 Salaries Full Time Concert In The Park	2,900.33	0.00	179.13	0.00	0.00	0.00	0.00
5110 4024 00 0000 000 Salaries Full Time Special Events	2,675.54	0.00	0.00	0.00	0.00	0.00	0.00
5110 4030 00 0000 000 Salaries Full Time Youth Sports	2,756.43	0.00	311.64	0.00	0.00	0.00	0.00
5111 0000 00 0000 000 Salaries Temporary	25,099.35	223,211.00	23,055.25	222,607.00	(604.00)	227,894.00	5,287.00
5111 4012 00 0000 000 Salaries Temporary Adult Sports	5,312.81	0.00	5,932.64	0.00	0.00	0.00	0.00
5111 4016 00 0000 000 Salaries Temporary Aquatics	87,642.90	0.00	68,118.79	0.00	0.00	0.00	0.00
5111 4018 00 0000 000 Salaries Temporary Concert In The Park	5,414.53	0.00	4,981.00	0.00	0.00	0.00	0.00
5111 4024 00 0000 000 Salaries Temporary Special Events	15,815.32	0.00	16,792.18	0.00	0.00	0.00	0.00
5111 4030 00 0000 000 Salaries Temporary Youth Sports	18,969.41	0.00	16,082.19	0.00	0.00	0.00	0.00
5112 0000 00 0000 000 Salaries Overtime	1,396.90	3,622.00	4,640.98	2,934.00	(688.00)	3,160.00	226.00
5112 4016 00 0000 000 Salaries Overtime Aquatics	695.30	0.00	1,041.61	0.00	0.00	0.00	0.00
5112 4018 00 0000 000 Salaries Overtime Concert In The Park	2,464.05	0.00	1,638.67	0.00	0.00	0.00	0.00
5112 4024 00 0000 000 Salaries Overtime Special Events	275.08	0.00	0.00	0.00	0.00	0.00	0.00
5112 4030 00 0000 000 Salaries Overtime Youth Sports	148.60	0.00	0.00	0.00	0.00	0.00	0.00
5121 0000 00 0000 000 FICA Medicare	4,847.03	6,747.00	4,824.38	6,904.00	157.00	7,224.00	320.00
5123 0000 00 0000 000 Health Insurance	41,296.62	73,478.00	50,523.54	75,360.00	1,882.00	77,280.00	1,920.00
5124 0000 00 0000 000 Workers Comp Insurance	6,609.50	16,318.00	7,436.00	16,665.00	347.00	17,438.00	773.00
5124 4012 00 0000 000 Workers Comp Insurance Adult Sports	176.38	0.00	178.00	0.00	0.00	0.00	0.00
5124 4016 00 0000 000 Workers Comp Insurance Aquatics	2,640.18	0.00	2,623.97	0.00	0.00	0.00	0.00
5125 0000 00 0000 000 Life and Disability	1,248.12	2,500.00	1,651.46	2,400.00	(100.00)	2,470.00	70.00
5126 0000 00 0000 000 Unemployment Insurance	3,855.45	9,325.00	4,337.68	9,523.00	198.00	9,965.00	442.00
5126 4012 00 0000 000 Unemployment Insurance Adult Sports	102.87	0.00	103.83	0.00	0.00	0.00	0.00
5126 4016 00 0000 000 Unemployment Insurance Aquatics	1,540.08	0.00	1,530.61	0.00	0.00	0.00	0.00
5127 0000 00 0000 000 CalPERS Retirement	11,896.72	20,700.00	13,479.47	22,016.00	1,316.00	23,566.00	1,550.00
5127 4012 00 0000 000 CalPERS Retirement Adult Sports	42.30	0.00	0.00	0.00	0.00	0.00	0.00
5127 4016 00 0000 000 CalPERS Retirement Aquatics	152.73	0.00	0.00	0.00	0.00	0.00	0.00
5128 0000 00 0000 000 Other Post Employment Benefits Expenditure	2,980.65	4,770.00	3,589.72	4,964.00	194.00	5,296.00	332.00
5128 4012 00 0000 000 Other Post Employment Benefits Expenditure Adult Sports	11.33	0.00	0.00	0.00	0.00	0.00	0.00
5128 4016 00 0000 000 Other Post Employment Benefits Expenditure Aquatics	40.90	0.00	0.00	0.00	0.00	0.00	0.00
5202 0000 00 0000 000 Communications Stipend	1,777.16	1,300.00	1,754.08	2,400.00	1,100.00	2,400.00	0.00
6110 0000 00 0000 000 Office Supplies	6,031.87	5,250.00	4,828.16	6,000.00	750.00	6,300.00	300.00
6110 4024 00 0000 000 Office Supplies Special Events	19.80	0.00	0.00	0.00	0.00	0.00	0.00
6110 4030 00 0000 000 Office Supplies Youth Sports	123.16	0.00	31.86	0.00	0.00	0.00	0.00

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 20-General Fund Recreation

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
6120 0000 00 0000 000 Operating Supplies	748.46	11,500.00	734.67	87,460.00	75,960.00	91,833.00	4,373.00
6120 4012 00 0000 000 Operating Supplies Adult Sports	2,872.99	5,000.00	2,160.70	0.00	(5,000.00)	0.00	0.00
6120 4016 00 0000 000 Operating Supplies Aquatics	2,507.68	10,000.00	2,392.02	0.00	(10,000.00)	0.00	0.00
6120 4018 00 0000 000 Operating Supplies Concert In The Park	2,282.07	2,000.00	518.79	0.00	(2,000.00)	0.00	0.00
6120 4020 00 0000 000 Operating Supplies Contract Instructors	326.70	1,500.00	0.00	0.00	(1,500.00)	0.00	0.00
6120 4023 00 0000 000 Operating Supplies Film Festival	0.00	0.00	4,135.31	0.00	0.00	0.00	0.00
6120 4024 00 0000 000 Operating Supplies Special Events	31,377.57	50,000.00	48,588.85	0.00	(50,000.00)	0.00	0.00
6120 4025 00 0000 000 Operating Supplies Senior Programming	13.03	0.00	1,398.48	0.00	0.00	0.00	0.00
6120 4030 00 0000 000 Operating Supplies Youth Sports	13,738.31	18,000.00	16,270.70	0.00	(18,000.00)	0.00	0.00
6190 0000 00 0000 000 Clothing	1,227.34	0.00	1,166.70	8,110.00	8,110.00	8,516.00	406.00
6190 4016 00 0000 000 Clothing Aquatics	7,856.67	5,000.00	0.00	0.00	(5,000.00)	0.00	0.00
6190 4018 00 0000 000 Clothing Concert In The Park	827.59	0.00	0.00	0.00	0.00	0.00	0.00
6190 4024 00 0000 000 Clothing Special Events	500.00	500.00	52.11	0.00	(500.00)	0.00	0.00
6190 4030 00 0000 000 Clothing Youth Sports	174.00	1,500.00	0.00	0.00	(1,500.00)	0.00	0.00
6910 0000 00 0000 000 Tools and Equipment	1,311.99	2,750.00	1,175.49	25,000.00	22,250.00	25,000.00	0.00
6910 4012 00 0000 000 Tools and Equipment Adult Sports	1,643.67	2,000.00	133.09	0.00	(2,000.00)	0.00	0.00
6910 4016 00 0000 000 Tools and Equipment Aquatics	5,260.92	2,500.00	16,478.40	0.00	(2,500.00)	0.00	0.00
6910 4018 00 0000 000 Tools and Equipment Concert In The Park	1,698.52	500.00	114.89	0.00	(500.00)	0.00	0.00
6910 4020 00 0000 000 Tools and Equipment Contract Instructors	411.44	0.00	0.00	0.00	0.00	0.00	0.00
6910 4024 00 0000 000 Tools and Equipment Special Events	1,557.21	4,000.00	4,092.76	0.00	(4,000.00)	0.00	0.00
6910 4030 00 0000 000 Tools and Equipment Youth Sports	78.25	1,700.00	0.00	0.00	(1,700.00)	0.00	0.00
7110 0000 00 0000 000 Professional Services	53,010.21	0.00	3,217.40	217,635.00	217,635.00	220,000.00	2,365.00
7110 4012 00 0000 000 Professional Services Adult Sports	2,424.50	3,600.00	2,796.00	0.00	(3,600.00)	0.00	0.00
7110 4016 00 0000 000 Professional Services Aquatics	3,208.00	3,000.00	1,785.00	0.00	(3,000.00)	0.00	0.00
7110 4018 00 0000 000 Professional Services Concert In The Park	6,785.00	20,000.00	30,170.00	0.00	(20,000.00)	0.00	0.00
7110 4020 00 0000 000 Professional Services Contract Instructors	11,247.20	31,500.00	14,628.98	0.00	(31,500.00)	0.00	0.00
7110 4023 00 0000 000 Professional Services Film Festival	0.00	20,000.00	14,405.00	0.00	(20,000.00)	0.00	0.00
7110 4024 00 0000 000 Professional Services Special Events	57,606.81	100,000.00	75,789.07	0.00	(100,000.00)	0.00	0.00
7110 4025 00 0000 000 Professional Services Senior Programming	680.00	0.00	0.00	0.00	0.00	0.00	0.00
7110 4030 00 0000 000 Professional Services Youth Sports	13,673.28	13,000.00	12,583.30	0.00	(13,000.00)	0.00	0.00
7112 4012 00 0000 000 Medical Services Adult Sports	87.50	0.00	0.00	0.00	0.00	0.00	0.00
7340 4016 00 0000 000 Rental of Buildings Aquatics	165.00	0.00	0.00	0.00	0.00	0.00	0.00
7340 4020 00 0000 000 Rental of Buildings Contract Instructors	78.75	0.00	0.00	0.00	0.00	0.00	0.00
7340 4030 00 0000 000 Rental of Buildings Youth Sports	35,320.00	45,000.00	20,710.00	48,200.00	3,200.00	50,000.00	1,800.00
7510 0000 00 0000 000 Printing	20,676.51	20,000.00	20,792.18	36,000.00	16,000.00	37,000.00	1,000.00
7510 4016 00 0000 000 Printing Aquatics	2,017.32	2,000.00	0.00	0.00	(2,000.00)	0.00	0.00
7510 4018 00 0000 000 Printing Concert In The Park	532.88	0.00	940.54	0.00	0.00	0.00	0.00
7510 4023 00 0000 000 Printing Film Festival	0.00	0.00	749.01	0.00	0.00	0.00	0.00
7510 4024 00 0000 000 Printing Special Events	1,774.80	6,500.00	3,132.37	0.00	(6,500.00)	0.00	0.00

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 20-General Fund Recreation

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
7510 4030 00 0000 000 Printing Youth Sports	339.85	2,750.00	2,748.07	0.00	(2,750.00)	0.00	0.00
7520 0000 00 0000 000 Advertising	1,984.00	1,000.00	985.00	32,874.00	31,874.00	34,518.00	1,644.00
7520 4012 00 0000 000 Advertising Adult Sports	0.00	1,500.00	0.00	0.00	(1,500.00)	0.00	0.00
7520 4016 00 0000 000 Advertising Aquatics	0.00	1,000.00	0.00	0.00	(1,000.00)	0.00	0.00
7520 4018 00 0000 000 Advertising Concert In The Park	0.00	2,500.00	1,027.52	0.00	(2,500.00)	0.00	0.00
7520 4020 00 0000 000 Advertising Contract Instructors	520.00	1,000.00	0.00	0.00	(1,000.00)	0.00	0.00
7520 4023 00 0000 000 Advertising Film Festival	0.00	0.00	305.71	0.00	0.00	0.00	0.00
7520 4024 00 0000 000 Advertising Special Events	18,881.00	15,000.00	5,802.47	0.00	(15,000.00)	0.00	0.00
7520 4030 00 0000 000 Advertising Youth Sports	0.00	1,400.00	0.00	0.00	(1,400.00)	0.00	0.00
7610 0000 00 0000 000 Conferences	0.00	6,000.00	1,040.00	6,000.00	0.00	6,300.00	300.00
7610 4018 00 0000 000 Conferences Concert In The Park	0.00	0.00	50.00	0.00	0.00	0.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	317.50	0.00	0.00	0.00	0.00	0.00	0.00
7620 0000 00 0000 000 Staff Training and Education	1,035.02	0.00	480.00	0.00	0.00	0.00	0.00
7620 4016 00 0000 000 Staff Training and Education Aquatics	0.00	0.00	162.14	0.00	0.00	0.00	0.00
7630 0000 00 0000 000 Dues and Memberships	1,149.50	2,000.00	2,086.08	4,000.00	2,000.00	4,200.00	200.00
7630 4018 00 0000 000 Dues and Memberships Concert In The Park	983.49	2,000.00	1,683.88	2,000.00	0.00	2,000.00	0.00
7930 0000 00 0000 000 Commission Expense	751.03	0.00	0.00	0.00	0.00	0.00	0.00
7930 4024 00 0000 000 Commission Expense Special Events	5,893.72	0.00	0.00	7,500.00	7,500.00	7,500.00	0.00
Total Expenses	<u>720,781.19</u>	<u>1,024,906.00</u>	<u>727,136.25</u>	<u>1,094,765.00</u>	<u>69,859.00</u>	<u>1,134,646.00</u>	<u>39,881.00</u>
Excess Revenue Over (Under) Expenditures	<u>(720,781.19)</u>	<u>(1,024,906.00)</u>	<u>(727,136.25)</u>	<u>(1,094,765.00)</u>	<u>(69,859.00)</u>	<u>(1,134,646.00)</u>	<u>(39,881.00)</u>

Town of Yucca Valley

Operating Budget

FY 2024-26

Community Services - Museum

Mission Statement

The Hi-Desert Nature Museum is dedicated to the process of education by exploring the natural, artistic, and cultural heritage of the Morongo Basin and High Desert. The Museum seeks to inspire wonder, discovery, understanding, and responsibility through exhibitions, programs and collections in the arts, history, and natural sciences.

Description and Purpose

For more than 50 years, the Hi-Desert Nature Museum has been dedicated to helping residents and visitors to the Morongo Basin discover the rich cultural heritage and natural history of this area. As stewards of the public trust, the museum collects, preserves, and maintains a collection of more than 3,000 tangible objects that represent the complex relationships between various cultures and the region’s natural environment.

Through professional display and interpretation, the Hi-Desert Nature Museum serves as a learning center that promotes a deeper connection to the cultural and natural heritage of the high desert region. The museum is a community resource that promotes life-long learning through relevant exhibitions and dynamic participatory programs for families, seniors, and youth.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Museum Supervisor	1	1	1	1
Museum Program Coordinator	1	1	1	1
Museum Registrar and Exhibits Coordinator	1	1	1	1
Museum Assistant	1	2	2	2
Division Total	4	5	5	5

Adopted Budget FY2024-26 Town of Yucca Valley

001 21-General Fund Museum

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	190,688.78	219,472.00	135,433.17	196,043.00	(23,429.00)	205,968.00	9,925.00
5111 0000 00 0000 000 Salaries Temporary	19,766.41	39,540.00	19,095.10	40,514.00	974.00	42,565.00	2,051.00
5112 0000 00 0000 000 Salaries Overtime	671.94	4,130.00	2,602.68	3,844.00	(286.00)	4,008.00	164.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	1,267.60	0.00	0.00	0.00	0.00	0.00	0.00
5121 0000 00 0000 000 FICA Medicare	3,262.37	3,816.00	2,492.55	3,486.00	(330.00)	3,662.00	176.00
5123 0000 00 0000 000 Health Insurance	44,144.66	55,109.00	40,897.46	56,520.00	1,411.00	57,960.00	1,440.00
5124 0000 00 0000 000 Workers Comp Insurance	6,371.18	9,210.00	4,904.10	8,414.00	(796.00)	8,839.00	425.00
5125 0000 00 0000 000 Life and Disability	1,699.64	1,800.00	1,290.03	2,400.00	600.00	2,400.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	3,716.42	5,263.00	2,860.72	4,808.00	(455.00)	5,051.00	243.00
5127 0000 00 0000 000 CalPERS Retirement	40,300.98	19,050.00	12,042.61	17,389.00	(1,661.00)	18,331.00	942.00
5128 0000 00 0000 000 Other Post Employment Benefits	3,794.59	4,390.00	2,842.56	3,921.00	(469.00)	4,119.00	198.00
Expenditure							
6110 0000 00 0000 000 Office Supplies	3,062.38	3,500.00	3,254.76	9,500.00	6,000.00	4,500.00	(5,000.00)
6120 0000 00 0000 000 Operating Supplies	17,953.34	15,000.00	10,250.60	20,000.00	5,000.00	23,250.00	3,250.00
6120 4024 00 0000 000 Operating Supplies Special Events	218.75	0.00	0.00	0.00	0.00	0.00	0.00
6610 0000 00 0000 000 Reference Materials	624.09	500.00	111.58	1,000.00	500.00	1,000.00	0.00
7110 0000 00 0000 000 Professional Services	7,442.95	10,000.00	7,684.53	14,000.00	4,000.00	17,100.00	3,100.00
7110 4034 00 0000 000 Professional Services Exhibits	21,249.50	0.00	0.00	0.00	0.00	0.00	0.00
7115 0000 00 0000 000 Exhibit Professional Services	9,758.43	23,500.00	30,485.95	30,000.00	6,500.00	55,000.00	25,000.00
7510 0000 00 0000 000 Printing	2,099.96	3,000.00	1,971.73	3,500.00	500.00	3,900.00	400.00
7520 0000 00 0000 000 Advertising	5,897.12	6,000.00	3,220.75	8,000.00	2,000.00	9,000.00	1,000.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	1,479.06	2,500.00	2,214.96	0.00	(2,500.00)	0.00	0.00
7620 0000 00 0000 000 Staff Training and Education	1,006.21	5,000.00	1,450.92	7,500.00	2,500.00	8,000.00	500.00
7630 0000 00 0000 000 Dues and Memberships	802.30	1,000.00	1,006.62	1,200.00	200.00	1,400.00	200.00
Total Expenses	387,278.66	431,780.00	286,113.38	432,039.00	259.00	476,053.00	44,014.00
Excess Revenue Over (Under) Expenditures	(387,278.66)	(431,780.00)	(286,113.38)	(432,039.00)	(259.00)	(476,053.00)	(44,014.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Community Services – Animal Care & Control

Mission Statement

Animal Control

The Animal Control Division is dedicated to the delivery of effective, courteous and responsive service to the residents of the community. Animal Control is committed to improving the quality of animal guardianship and responsibility through public education and the enforcement of animal related laws.

Animal Shelter

The Animal Shelter Division will provide impounded animals a caring and safe environment, will implement a program that maximizes the adoptability of companion/domestic animals, and will support community efforts to help decrease the number of unwanted pets.

Description and Purpose

The Animal Care & Control Division is the point of contact for the public with regard to animal problems and issues. The division is responsible for addressing the issues associated with stray, injured, abandoned, neglected, and mistreated animals in Yucca Valley, as well as for the enforcement of state and local animal control and welfare laws.

The division strives to provide prompt and courteous service to the residents of the community. Other priorities include promoting citizen safety, facilitating animal rescue, encouraging responsible pet ownership and the providing education aimed at the prevention of animal overpopulation.

The division collaborates with the Sheriff's Department, the Fire Department, State Fish & Game, County Animal Control, and other agencies on animal-related issues.

The Animal Shelter Division is open 5 days a week (excluding holidays) to accommodate citizens who wish to adopt animals, reclaim impounded animals, turn in stray or owned animals or license their dog(s). The Animal Control staff is available for emergency response 7 days a week, 24 hours a day.

Town of Yucca Valley

Operating Budget

FY 2024-26

Community Services – Animal Care & Control

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Animal Shelter/Field Operations				
Animal Care & Control Manager	1	1	1	1
Administrative Assistant II	1	1	1	1
Animal Shelter Specialist/ Animal Control Officer I	3	3	3	3
Kennel Technician – PT	2	2	2	2
Senior Animal Shelter Specialist	1	1	1	1
Division Total	8	8	8	8

Adopted Budget FY2024-26 Town of Yucca Valley

001 30-General Fund Animal Shelter

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	302,283.00	313,289.00	253,401.35	307,613.00	(5,676.00)	323,193.00	15,580.00
5111 0000 00 0000 000 Salaries Temporary	28,517.02	36,700.00	28,222.11	36,714.00	14.00	38,573.00	1,859.00
5112 0000 00 0000 000 Salaries Overtime	8,964.99	13,900.00	20,146.62	13,987.00	87.00	14,696.00	709.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	2,273.20	4,500.00	419.81	4,000.00	(500.00)	4,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	4,964.38	5,342.00	4,285.70	5,282.00	(60.00)	5,545.00	263.00
5123 0000 00 0000 000 Health Insurance	77,735.66	83,582.00	92,361.91	85,722.00	2,140.00	87,906.00	2,184.00
5124 0000 00 0000 000 Workers Comp Insurance	10,076.45	0.00	9,233.45	12,749.00	12,749.00	13,384.00	635.00
5125 0000 00 0000 000 Life and Disability	3,453.25	3,200.00	3,215.60	2,450.00	(750.00)	2,450.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	5,877.96	7,388.00	5,386.23	7,285.00	(103.00)	7,648.00	363.00
5127 0000 00 0000 000 CalPERS Retirement	52,865.59	47,882.00	45,293.15	37,651.00	(10,231.00)	39,656.00	2,005.00
5128 0000 00 0000 000 Other Post Employment Benefits	6,012.78	6,265.00	5,534.67	6,152.00	(113.00)	6,464.00	312.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	1,850.16	2,000.00	1,570.34	1,929.00	(71.00)	1,929.00	0.00
6110 0000 00 0000 000 Office Supplies	3,913.87	5,644.00	5,340.43	5,930.00	286.00	6,230.00	300.00
6120 0000 00 0000 000 Operating Supplies	11,612.18	16,028.00	9,658.39	16,830.00	802.00	17,670.00	840.00
6125 0000 00 0000 000 Promotional Supplies	1,999.65	1,355.00	543.75	1,420.00	65.00	1,490.00	70.00
6140 0000 00 0000 000 Animal Food Bedding	15,740.26	25,961.00	11,087.60	27,260.00	1,299.00	28,620.00	1,360.00
6141 0000 00 0000 000 Veterinary Supplies	32,640.82	36,797.00	34,552.27	38,640.00	1,843.00	40,570.00	1,930.00
6190 0000 00 0000 000 Clothing	446.14	1,129.00	637.60	1,190.00	61.00	1,250.00	60.00
6430 0000 00 0000 000 Custodial Supplies	5,222.91	5,644.00	1,233.26	5,930.00	286.00	6,230.00	300.00
6610 0000 00 0000 000 Reference Materials	257.18	677.00	261.93	710.00	33.00	750.00	40.00
6910 0000 00 0000 000 Tools and Equipment	887.76	1,072.00	465.59	1,130.00	58.00	1,190.00	60.00
7110 0000 00 0000 000 Professional Services	63,606.26	65,468.00	68,275.22	68,740.00	3,272.00	72,180.00	3,440.00
7111 0000 00 0000 000 Contract Legal Expense	0.00	2,032.00	0.00	2,130.00	98.00	2,240.00	110.00
7131 0000 00 0000 000 Basic Telephone	8,415.11	8,000.00	7,108.28	8,630.00	630.00	9,000.00	370.00
7137 0000 00 0000 000 Data Connection	13,284.54	20,219.00	10,518.99	21,000.00	781.00	22,110.00	1,110.00
7211 0000 00 0000 000 Utilities Electricity	37,484.75	43,465.00	33,603.45	44,150.00	685.00	45,000.00	850.00
7212 0000 00 0000 000 Utilities Water	7,199.51	6,200.00	6,561.01	8,000.00	1,800.00	9,760.00	1,760.00
7410 0000 00 0000 000 Maintenance Computers	2,443.75	3,386.00	552.50	3,560.00	174.00	3,740.00	180.00
7412 0000 00 0000 000 Maintenance Building	1,460.93	6,998.00	772.16	7,350.00	352.00	7,720.00	370.00
7510 0000 00 0000 000 Printing	731.89	5,644.00	299.06	5,930.00	286.00	6,230.00	300.00
7620 0000 00 0000 000 Staff Training and Education	0.00	1,129.00	534.82	1,190.00	61.00	1,250.00	60.00
7630 0000 00 0000 000 Dues and Memberships	395.40	677.00	395.40	710.00	33.00	750.00	40.00
7999 0000 00 0000 000 Indirect Cost Recovery	85,294.00	91,690.00	0.00	96,270.00	4,580.00	101,080.00	4,810.00
8341 8045 00 0000 000 Contingency Exp Animal Shelter Project	0.00	92,524.00	0.00	97,147.00	4,623.00	102,018.00	4,871.00
8531 0000 00 0000 000 Special Equipment Capital	9,669.75	24,833.00	10,273.45	26,070.00	1,237.00	27,370.00	1,300.00
Total Expenses	807,581.10	990,620.00	671,746.10	1,011,451.00	20,831.00	1,059,892.00	48,441.00
Excess Revenue Over (Under) Expenditures	(807,581.10)	(990,620.00)	(671,746.10)	(1,011,451.00)	(20,831.00)	(1,059,892.00)	(48,441.00)

Adopted Budget FY2024-26 Town of Yucca Valley

001 31-General Fund Animal Control

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	95,679.61	98,093.00	81,780.34	101,535.00	3,442.00	106,675.00	5,140.00
5112 0000 00 0000 000 Salaries Overtime	4,297.78	9,044.00	8,011.88	9,256.00	212.00	9,725.00	469.00
5113 0000 00 0000 000 Salaries Standby	14,812.00	14,120.00	13,560.00	14,163.00	43.00	14,424.00	261.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	335.20	2,000.00	139.94	2,000.00	0.00	2,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	1,635.88	1,787.00	1,523.30	1,841.00	54.00	1,926.00	85.00
5123 0000 00 0000 000 Health Insurance	24,046.30	27,554.00	4,743.87	28,260.00	706.00	28,980.00	720.00
5124 0000 00 0000 000 Workers Comp Insurance	3,391.05	14,340.00	3,296.79	4,443.00	(9,897.00)	4,649.00	206.00
5125 0000 00 0000 000 Life and Disability	0.00	700.00	0.00	725.00	25.00	725.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	1,978.05	2,480.00	1,923.08	2,539.00	59.00	2,656.00	117.00
5127 0000 00 0000 000 CalPERS Retirement	16,412.96	18,807.00	17,796.88	20,404.00	1,597.00	21,466.00	1,062.00
5128 0000 00 0000 000 Other Post Employment Benefits	2,239.73	1,962.00	2,196.96	2,031.00	69.00	2,133.00	102.00
Expenditure							
6110 0000 00 0000 000 Office Supplies	1,724.53	1,900.00	1,793.50	1,976.00	76.00	2,055.00	79.00
6120 0000 00 0000 000 Operating Supplies	182.01	2,500.00	151.51	2,600.00	100.00	2,704.00	104.00
6140 0000 00 0000 000 Animal Food Bedding	49.33	0.00	0.00	0.00	0.00	0.00	0.00
6142 3144 00 0000 000 Sponsored Adoptions Cyla Wells	3,515.56	0.00	0.00	0.00	0.00	0.00	0.00
Funds							
6190 0000 00 0000 000 Clothing	1,115.54	2,500.00	1,132.52	2,600.00	100.00	2,704.00	104.00
6610 0000 00 0000 000 Reference Materials	0.00	300.00	240.16	312.00	12.00	324.00	12.00
6910 0000 00 0000 000 Tools and Equipment	545.85	500.00	43.78	520.00	20.00	540.00	20.00
7110 0000 00 0000 000 Professional Services	9,220.59	7,400.00	2,893.14	7,896.00	496.00	8,412.00	516.00
7110 3144 00 0000 000 Professional Services Cyla Wells	1,890.00	5,000.00	1,746.58	5,000.00	0.00	5,000.00	0.00
Funds							
7510 0000 00 0000 000 Printing	212.06	230.00	190.31	240.00	10.00	250.00	10.00
7620 0000 00 0000 000 Staff Training and Education	0.00	6,200.00	3,256.56	6,450.00	250.00	6,700.00	250.00
7630 0000 00 0000 000 Dues and Memberships	250.00	460.00	250.00	480.00	20.00	500.00	20.00
Total Expenses	183,534.03	217,877.00	146,671.10	215,271.00	(2,606.00)	224,548.00	9,277.00
Excess Revenue Over (Under) Expenditures	(183,534.03)	(217,877.00)	(146,671.10)	(215,271.00)	2,606.00	(224,548.00)	(9,277.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Community Development – Administration

Mission Statement

To guide and direct physical and infrastructure development of the Town; assure the protection and preservation of the desert atmosphere and characteristics, while ensuring the Town’s continued role as the economic hub of the Morongo Basin; promote a balanced, economically secure community by encouraging local employment opportunities and providing opportunities to develop a housing balance for all income levels based upon the Town’s General Plan.

Description and Purpose

The Administration Division coordinates, programs, and prioritizes the activities and work program functions of the divisions and sections, including Planning, Building and Safety, Animal Care and Control, Engineering and Code Compliance. The Administration Division also coordinates the support and contract services for all divisions and sections, monitors work program implementation status and results-oriented productivity, and makes adjustments in work programs and priorities where necessary, implements and monitors customer service programs to ensure responsiveness to Council, Commission, Manager, and citizen requests for services, prepares annual budget and monitors program and/or project expenditures, ensures coordination between the divisions and sections, both internally and with other Town departments and operations.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Deputy Town Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total	1	2	2	2

Adopted Budget FY2024-26 Town of Yucca Valley

001 54-General Fund Com Dev Administration

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	212,236.58	252,730.00	257,526.25	299,229.00	46,499.00	308,438.00	9,209.00
5111 0000 00 0000 000 Salaries Temporary	27,736.93	0.00	0.00	6,000.00	6,000.00	6,000.00	0.00
5112 0000 00 0000 000 Salaries Overtime	0.00	3,000.00	6,523.05	5,000.00	2,000.00	5,500.00	500.00
5121 0000 00 0000 000 FICA Medicare	3,619.05	3,382.00	3,995.52	4,504.00	1,122.00	4,611.00	107.00
5123 0000 00 0000 000 Health Insurance	17,016.66	33,370.00	32,151.00	37,680.00	4,310.00	38,640.00	960.00
5124 0000 00 0000 000 Workers Comp Insurance	7,024.91	8,200.00	7,982.09	10,873.00	2,673.00	11,130.00	257.00
5125 0000 00 0000 000 Life and Disability	1,716.11	2,000.00	2,002.82	2,600.00	600.00	2,600.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	4,097.81	4,700.00	4,656.23	6,213.00	1,513.00	6,360.00	147.00
5127 0000 00 0000 000 CalPERS Retirement	77,988.36	95,066.00	91,544.99	95,591.00	525.00	104,286.00	8,695.00
5128 0000 00 0000 000 Other Post Employment Benefits	4,020.44	4,525.00	5,314.48	5,985.00	1,460.00	6,169.00	184.00
Expenditure							
5998 0000 00 0000 000 Staff Recovery	(3,469.86)	0.00	(2,575.34)	(5,000.00)	(5,000.00)	(5,000.00)	0.00
6110 0000 00 0000 000 Office Supplies	5,664.41	4,000.00	8,039.22	10,000.00	6,000.00	10,000.00	0.00
6610 0000 00 0000 000 Reference Materials	0.00	350.00	0.00	347.00	(3.00)	365.00	18.00
7110 0000 00 0000 000 Professional Services	165,121.84	15,000.00	13,046.63	0.00	(15,000.00)	0.00	0.00
7510 0000 00 0000 000 Printing	1,004.18	1,700.00	1,293.31	1,736.00	36.00	1,823.00	87.00
7610 0000 00 0000 000 Conferences	2,740.29	7,200.00	2,982.22	12,656.00	5,456.00	13,099.00	443.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	2,430.17	16,400.00	3,444.42	12,000.00	(4,400.00)	12,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	100.00	500.00	0.00	533.00	33.00	559.00	26.00
7930 0000 00 0000 000 Commission Expense	5,272.94	9,400.00	4,500.00	9,840.00	440.00	10,332.00	492.00
7999 0000 00 0000 000 Indirect Cost Recovery	0.00	(45,000.00)	0.00	(4,600.00)	40,400.00	(4,700.00)	(100.00)
Total Expenses	534,320.82	416,523.00	442,426.89	511,187.00	94,664.00	532,212.00	21,025.00
Excess Revenue Over (Under) Expenditures	(534,320.82)	(416,523.00)	(442,426.89)	(511,187.00)	(94,664.00)	(532,212.00)	(21,025.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Community Development – Planning

Mission Statement

To implement the goals, policies and objectives of the Town’s General Plan, through extensive public participation and input, ensuring the orderly development of a balanced community based upon the adopted General Plan while providing professional, courteous, and responsive services.

Description and Purpose

The purpose of the Advanced and Current Planning Sections is to guide and direct the physical growth of the Town based upon the adopted General Plan and to provide a comprehensive and well coordinated "One-Stop-Project-Process" point for development proposals. The Current Planning Section provides the central control point for the review and processing of all development proposals, and ensures continued implementation of advanced planning policy, guided by the General Plan. The Advanced Planning Section works with local citizenry and governments to set and monitor the long-term visions, goals, and objectives that provide a pathway for development to assist in implementing community priorities, based upon Town Council direction.

Authorized Positions

	<i>FY 2022/23</i>	<i>FY 2023/24</i>	<i>FY 2024/25</i>	<i>FY 2025/26</i>
Associate Planner	1	1	1	1
Assistant Planner	1	1	1	1
Administrative Assistant II	1	1	1	1
Division Total	3	3	3	3

Adopted Budget FY2024-26 Town of Yucca Valley

001 50-General Fund Planning

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	167,270.43	254,503.00	160,380.74	195,440.00	(59,063.00)	202,432.00	6,992.00
5112 0000 00 0000 000 Salaries Overtime	1,751.67	7,342.00	2,607.83	5,638.00	(1,704.00)	5,839.00	201.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	0.00	3,500.00	2,820.00	0.00	(3,500.00)	0.00	0.00
5121 0000 00 0000 000 FICA Medicare	2,553.40	3,848.00	2,407.90	2,486.00	(1,362.00)	2,575.00	89.00
5123 0000 00 0000 000 Health Insurance	34,176.48	55,109.00	33,682.44	37,680.00	(17,429.00)	38,640.00	960.00
5124 0000 00 0000 000 Workers Comp Insurance	5,110.32	9,321.00	5,065.70	7,060.00	(2,261.00)	7,312.00	252.00
5125 0000 00 0000 000 Life and Disability	1,582.74	1,800.00	1,588.89	1,200.00	(600.00)	1,200.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	2,981.03	5,327.00	2,954.97	4,035.00	(1,292.00)	4,178.00	143.00
5127 0000 00 0000 000 CalPERS Retirement	12,416.27	22,091.00	12,781.33	17,336.00	(4,755.00)	18,016.00	680.00
5128 0000 00 0000 000 Other Post Employment Benefits	3,378.23	5,090.00	3,377.13	3,909.00	(1,181.00)	4,049.00	140.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	0.00	1,600.00	0.00	650.00	(950.00)	650.00	0.00
5998 0000 00 0000 000 Staff Recovery	(12,318.14)	(25,000.00)	(3,948.42)	0.00	25,000.00	0.00	0.00
6110 0000 00 0000 000 Office Supplies	1,153.63	4,052.00	1,655.05	4,255.00	203.00	4,467.00	212.00
6610 0000 00 0000 000 Reference Materials	0.00	310.00	0.00	326.00	16.00	342.00	16.00
7110 0000 00 0000 000 Professional Services	20,522.97	150,000.00	2,455.37	50,000.00	(100,000.00)	52,500.00	2,500.00
7510 0000 00 0000 000 Printing	76.12	2,205.00	541.85	2,315.00	110.00	2,431.00	116.00
7520 0000 00 0000 000 Advertising	50.00	2,700.00	(50.00)	3,000.00	300.00	3,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	0.00	800.00	0.00	800.00	0.00	800.00	0.00
Total Expenses	240,705.15	504,598.00	228,320.78	336,130.00	(168,468.00)	348,431.00	12,301.00
Excess Revenue Over (Under) Expenditures	(240,705.15)	(504,598.00)	(228,320.78)	(336,130.00)	168,468.00	(348,431.00)	(12,301.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Community Development– Engineering

Mission Statement

To implement the 5-Year Capital Improvement Program ensuring project delivery on schedule and within budget; to continuously monitor and update master plans for the Town’s current and future infrastructure needs. To provide professional and courteous public support through timely responses to citizen inquires, the issuance of engineering permits, field inspections, and plan check services to the development community.

Description and Purpose

The Engineering Division implements programs in three core areas including capital project construction, traffic engineering, and private land development review and implementation. Private land development engineering provides review and oversight on specific project requirements for subdivisions and development projects, plan review of street, grading, and storm drain design submittals and associated encroachment permits for improvements within the public right-of-way. Capital project construction provides the planning, administration and management of the design and construction of all capital projects, including implementation of federal and state grant funded project delivery. Traffic engineering provides traffic system analysis and management of the local traffic circulation as well as the technical review of private land development traffic studies. The Division is also responsible for assessment district formation and administration.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Engineering Tech II	1	1	1	1
Public Works Inspector - PT	1	1	1	1
Administrative Assistant III	1	1	1	1
Division Total	3	3	3	3

Adopted Budget FY2024-26 Town of Yucca Valley

001 51-General Fund Engineering

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	42,150.76	69,124.00	95,466.48	142,394.00	73,270.00	149,603.00	7,209.00
5111 0000 00 0000 000 Salaries Temporary	43,614.48	46,910.00	42,933.18	48,086.00	1,176.00	49,288.00	1,202.00
5112 0000 00 0000 000 Salaries Overtime	0.00	3,988.00	513.11	7,598.00	3,610.00	7,983.00	385.00
5121 0000 00 0000 000 FICA Medicare	1,473.29	1,740.00	1,920.32	2,881.00	1,141.00	3,008.00	127.00
5123 0000 00 0000 000 Health Insurance	17,088.00	18,370.00	29,089.38	37,680.00	19,310.00	38,640.00	960.00
5124 0000 00 0000 000 Workers Comp Insurance	2,706.34	4,222.00	4,167.43	6,954.00	2,732.00	7,262.00	308.00
5125 0000 00 0000 000 Life and Disability	720.42	1,200.00	1,096.85	2,400.00	1,200.00	1,800.00	(600.00)
5126 0000 00 0000 000 Unemployment Insurance	1,578.68	2,412.00	2,430.98	3,974.00	1,562.00	4,149.00	175.00
5127 0000 00 0000 000 CalPERS Retirement	2,989.11	6,000.00	7,331.22	12,630.00	6,630.00	13,315.00	685.00
5128 0000 00 0000 000 Other Post Employment Benefits	834.75	2,321.00	1,919.57	3,810.00	1,489.00	3,978.00	168.00
Expenditure							
5998 0000 00 0000 000 Staff Recovery	(34,366.90)	(50,000.00)	(31,048.75)	(50,000.00)	0.00	(50,000.00)	0.00
6110 0000 00 0000 000 Office Supplies	4,350.97	6,100.00	1,103.44	6,100.00	0.00	6,100.00	0.00
6190 0000 00 0000 000 Clothing	0.00	400.00	0.00	400.00	0.00	400.00	0.00
7110 0000 00 0000 000 Professional Services	52,553.95	190,000.00	21,217.76	190,000.00	0.00	190,000.00	0.00
7510 0000 00 0000 000 Printing	0.00	1,050.00	0.00	1,050.00	0.00	1,050.00	0.00
7630 0000 00 0000 000 Dues and Memberships	0.00	662.00	0.00	893.00	231.00	700.00	(193.00)
Total Expenses	135,693.85	304,499.00	178,140.97	416,850.00	112,351.00	427,276.00	10,426.00
Excess Revenue Over (Under) Expenditures	(135,693.85)	(304,499.00)	(178,140.97)	(416,850.00)	(112,351.00)	(427,276.00)	(10,426.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Community Development – Code Compliance

Mission Statement

To implement enforcement programs designed to eliminate public nuisances through sensitive, courteous, and effective response time, emphasizing voluntary compliance through education and public awareness followed when necessary, by proper legal procedures; thereby implementing processes that protect the health, safety and welfare of the Town’s residents through the fair and impartial enforcement of the Municipal Codes resulting in the elimination of public nuisances.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Code Compliance Officer I/II	1	1	1	2
Administrative Assistant II	1	1	1	1
Division Total	2	2	2	3

Adopted Budget FY2024-26 Town of Yucca Valley

001 52-General Fund Code Enforcement

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	83,084.67	166,109.00	105,886.95	118,830.00	(47,279.00)	186,180.00	67,350.00
5112 0000 00 0000 000 Salaries Overtime	3,867.11	1,321.00	5,706.29	901.00	(420.00)	1,412.00	511.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	2,965.02	0.00	3,577.20	0.00	0.00	0.00	0.00
5121 0000 00 0000 000 FICA Medicare	1,228.74	2,428.00	1,585.57	1,746.00	(682.00)	2,734.00	988.00
5123 0000 00 0000 000 Health Insurance	24,208.10	55,109.00	33,682.34	37,680.00	(17,429.00)	57,960.00	20,280.00
5124 0000 00 0000 000 Workers Comp Insurance	2,562.90	5,895.00	3,499.36	4,213.00	(1,682.00)	6,600.00	2,387.00
5125 0000 00 0000 000 Life and Disability	710.98	1,200.00	997.78	1,200.00	0.00	1,800.00	600.00
5126 0000 00 0000 000 Unemployment Insurance	1,495.01	3,368.00	2,041.29	2,408.00	(960.00)	3,771.00	1,363.00
5127 0000 00 0000 000 CalPERS Retirement	5,845.02	14,418.00	8,342.33	10,540.00	(3,878.00)	16,570.00	6,030.00
5128 0000 00 0000 000 Other Post Employment Benefits	1,686.59	3,322.00	2,322.11	2,377.00	(945.00)	3,724.00	1,347.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	230.80	975.00	646.24	650.00	(325.00)	975.00	325.00
6110 0000 00 0000 000 Office Supplies	412.20	1,500.00	890.42	1,528.00	28.00	1,604.00	76.00
6120 0000 00 0000 000 Operating Supplies	676.18	5,000.00	1,407.40	5,450.00	450.00	5,723.00	273.00
6190 0000 00 0000 000 Clothing	135.94	1,300.00	244.68	1,200.00	(100.00)	1,260.00	60.00
7110 0000 00 0000 000 Professional Services	22,936.77	11,500.00	26,598.61	25,000.00	13,500.00	25,000.00	0.00
7510 0000 00 0000 000 Printing	971.02	2,300.00	1,184.65	1,500.00	(800.00)	1,575.00	75.00
7620 0000 00 0000 000 Staff Training and Education	612.28	0.00	1,465.00	5,250.00	5,250.00	5,513.00	263.00
7630 0000 00 0000 000 Dues and Memberships	0.00	260.00	200.00	3,800.00	3,540.00	3,990.00	190.00
7850 0000 00 0000 000 Substandard Buildings	0.00	38,600.00	0.00	40,000.00	1,400.00	42,000.00	2,000.00
7851 0000 00 0000 000 Abatement Costs	29,795.00	22,800.00	1,090.00	40,000.00	17,200.00	40,000.00	0.00
Total Expenses	183,424.33	337,405.00	201,368.22	304,273.00	(33,132.00)	408,391.00	104,118.00
Excess Revenue Over (Under) Expenditures	(183,424.33)	(337,405.00)	(201,368.22)	(304,273.00)	33,132.00	(408,391.00)	(104,118.00)

Town of Yucca Valley

Operating Budget

FY 2024-26

Community Development – Building & Safety

Mission Statement

To assure the general health, safety and welfare of its citizens and visitors through consistent application of adopted building codes; and work in cooperation with other Town departments to assist home owners, builders, developers and contractors through the code and permit processes.

Description and Purpose

The Building and Safety Section is responsible for implementation of the uniform codes, thereby ensuring the general health, safety and welfare of the community through effective Building and Safety services. The Building and Safety Division is responsible for the enforcement of codes and regulations designed to establish minimum health and property standards. All applications, plans and specifications are subject to a plan check review process to verify that construction improvements comply with the minimum standards specified in the various uniform codes and municipal ordinances. Field inspections are conducted of all building and property development activities.

**Adopted Budget by Department FY2024-26
Town of Yucca Valley**

001 53-General Fund Building and Safety

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Expenses							
001 53 6110 0000 00 0000 000 Office Supplies	0.00	500.00	91.71	1,000.00	500.00	1,000.00	0.00
001 53 7110 0000 00 0000 000 Professional Services	635,457.80	412,000.00	389,627.27	720,000.00	308,000.00	720,000.00	0.00
001 53 7158 0000 00 0000 000 SMIP Fees Residential	2,521.88	200.00	2,195.53	3,735.00	3,535.00	3,735.00	0.00
001 53 7159 0000 00 0000 000 SMIP Fees Commercial	1,349.34	500.00	1,519.85	2,800.00	2,300.00	2,800.00	0.00
001 53 7510 0000 00 0000 000 Printing	97.53	500.00	477.38	144.00	(356.00)	144.00	0.00
Total Expenses	639,426.55	413,700.00	393,911.74	727,679.00	313,979.00	727,679.00	0.00
Excess Revenue Over (Under) Expenditures	(639,426.55)	(413,700.00)	(393,911.74)	(727,679.00)	(313,979.00)	(727,679.00)	0.00

Town of Yucca Valley

Operating Budget

FY 2024-26

Wildlife Mitigation

Mission Statement

The Wildlife Mitigation Division is dedicated to managing and maintaining the Town's native plant permit application and fee processes. In addition, this department tracks and records the Western Joshua Tree permit activity and mitigation fees as required by the National Fish and Wildlife Foundation.

Description and Purpose

The Wildlife Mitigation Division is responsible for the overall administration of the various native plant permit applications, fees, and reporting requirements. Major functions include processing permit applications, preparation and completion of the necessary Planning Commission review meetings, and the required reporting and pass-thru funding of all Western Joshua Tree Permit Fees to the Wildlife Mitigation Fund through the National Fish and Wildlife Foundation. These functions are completed by the Planning Division staff and all related fees and cost recovery are reported in this division.

**Adopted Budget by Department FY2024-26
Town of Yucca Valley**

001 61-General Fund Wildlife Mitigation

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Expenses							
001 61 7775 0000 00 0000 000 Wildlife Mitigation State Pass Thru Fees	0.00	250,000.00	0.00	0.00	(250,000.00)	0.00	0.00
Total Expenses	0.00	250,000.00	0.00	0.00	(250,000.00)	0.00	0.00
Excess Revenue Over (Under) Expenditures	0.00	(250,000.00)	0.00	0.00	250,000.00	0.00	0.00

Town of Yucca Valley

Operating Budget
FY 2024-26

Public Works – Administration

Mission Statement

The Public Works Department is dedicated to managing and maintaining the Town’s infrastructure, by providing a high standard of effective infrastructure development, preventive maintenance, and responsive customer service programs while maintaining fiscal accountability.

Description and Purpose

The Public Works Administration Division is responsible for the overall administration of the Department. Major functions include Park, Street, and Facility maintenance, implementation of master facility plans based upon available resources, managing and scheduling maintenance and minor repair plans, budget preparation and monitoring, personnel training, State law compliance oversight, and work program implementation and monitoring.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Public Works Director	1	1	1	1
Administrative Assistant II	1	1	1	1
Division Total	2	2	2	2

Adopted Budget FY2024-26 Town of Yucca Valley

001 56-General Fund Public Works

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	331,443.91	314,011.00	219,523.01	259,219.00	(54,792.00)	272,384.00	13,165.00
5112 0000 00 0000 000 Salaries Overtime	608.23	3,600.00	186.46	695.00	(2,905.00)	730.00	35.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	0.00	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	4,626.27	4,692.00	2,977.31	3,878.00	(814.00)	4,069.00	191.00
5123 0000 00 0000 000 Health Insurance	45,181.96	55,110.00	35,213.44	37,680.00	(17,430.00)	38,640.00	960.00
5124 0000 00 0000 000 Workers Comp Insurance	9,307.75	11,400.00	6,871.37	9,360.00	(2,040.00)	9,822.00	462.00
5125 0000 00 0000 000 Life and Disability	1,737.80	2,200.00	1,968.32	1,600.00	(600.00)	1,600.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	5,429.48	6,515.00	4,008.29	5,349.00	(1,166.00)	5,613.00	264.00
5127 0000 00 0000 000 CalPERS Retirement	16,319.90	31,860.00	21,568.54	27,439.00	(4,421.00)	28,954.00	1,515.00
5128 0000 00 0000 000 Other Post Employment Benefits	6,150.81	6,280.00	4,570.95	5,184.00	(1,096.00)	5,448.00	264.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	849.28	2,125.00	1,273.92	1,525.00	(600.00)	1,525.00	0.00
6110 0000 00 0000 000 Office Supplies	5,585.95	4,000.00	7,764.14	10,000.00	6,000.00	10,000.00	0.00
6127 0000 00 0000 000 Dirt Road Sign Replacement	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00
6610 0000 00 0000 000 Reference Materials	0.00	300.00	0.00	300.00	0.00	300.00	0.00
7110 0000 00 0000 000 Professional Services	0.00	300.00	0.00	300.00	0.00	300.00	0.00
7510 0000 00 0000 000 Printing	1,098.78	200.00	990.17	1,200.00	1,000.00	1,200.00	0.00
7610 0000 00 0000 000 Conferences	0.00	4,400.00	208.00	6,200.00	1,800.00	6,200.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	159.45	6,500.00	13,550.87	14,200.00	7,700.00	14,200.00	0.00
7620 0000 00 0000 000 Staff Training and Education	0.00	0.00	7,336.72	0.00	0.00	0.00	0.00
7630 0000 00 0000 000 Dues and Memberships	211.67	250.00	4,092.40	7,000.00	6,750.00	7,000.00	0.00
Total Expenses	428,711.24	461,243.00	332,103.91	398,629.00	(62,614.00)	415,485.00	16,856.00
Excess Revenue Over (Under) Expenditures	(428,711.24)	(461,243.00)	(332,103.91)	(398,629.00)	62,614.00	(415,485.00)	(16,856.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Community Development – Facilities Maintenance

Mission Statement

The Facilities Maintenance Division will evaluate needs and prioritize maintenance and repair projects, will apply high standards of care to the Town’s public buildings, and will strive to ensure clean, safe, and functional public facilities for Town and community use. Division staff will provide professional input as required regarding the design, purchase and construction of public buildings, equipment and systems.

Description and Purpose

The Facilities Maintenance Division is responsible for the cleanliness, functionality, and maintenance of all Town buildings. The division conducts inspections, services equipment, and makes repairs to buildings as needed. The staff performs daily maintenance and custodial functions to ensure the safety and comfort of a variety of internal and external user groups. The set-up and preparation of rooms for public meetings, recreational activities and private events is among the customer service responsibilities of the division.

The calendaring and coordination of user groups in Town facilities is managed by the Community Services Department, which also rents rooms and ensures adherence to policies.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Facility Maintenance Supervisor	1	1	1	1
Lead Maintenance Worker	1	1	1	1
Facility Maintenance Worker I	1	1	1	1
Facility Maintenance Worker I – Part Time	3	3	3	3
Division Total	6	6	6	6

Adopted Budget FY2024-26 Town of Yucca Valley

001 55-General Fund Facility Maintenance

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	180,518.80	163,033.00	160,374.20	179,943.00	16,910.00	189,053.00	9,110.00
5111 0000 00 0000 000 Salaries Temporary	11,504.53	59,200.00	18,928.56	62,250.00	3,050.00	65,402.00	3,152.00
5112 0000 00 0000 000 Salaries Overtime	3,971.80	13,055.00	5,233.73	14,037.00	982.00	14,747.00	710.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	0.00	7,500.00	0.00	7,500.00	0.00	7,500.00	0.00
5121 0000 00 0000 000 FICA Medicare	3,310.16	3,520.00	3,141.69	3,850.00	330.00	4,038.00	188.00
5123 0000 00 0000 000 Health Insurance	52,012.00	55,110.00	50,829.46	56,520.00	1,410.00	57,960.00	1,440.00
5124 0000 00 0000 000 Workers Comp Insurance	5,866.07	8,532.00	5,752.46	9,294.00	762.00	9,748.00	454.00
5125 0000 00 0000 000 Life and Disability	1,521.42	2,135.00	1,643.86	2,135.00	0.00	2,135.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	3,421.85	4,900.00	3,355.59	5,311.00	411.00	5,570.00	259.00
5127 0000 00 0000 000 CalPERS Retirement	19,950.56	22,956.00	20,118.48	23,345.00	389.00	24,584.00	1,239.00
5128 0000 00 0000 000 Other Post Employment Benefits	3,627.46	3,610.00	3,425.14	3,957.00	347.00	4,157.00	200.00
Expenditure							
5202 0000 00 0000 000 Communications Stipend	2,150.16	1,800.00	2,120.34	2,250.00	450.00	2,500.00	250.00
6110 0000 00 0000 000 Office Supplies	0.00	110.00	0.00	0.00	(110.00)	0.00	0.00
6190 0000 00 0000 000 Clothing	2,261.52	4,600.00	1,604.06	5,360.00	760.00	5,488.00	128.00
6410 0000 00 0000 000 Maintenance Supplies	16,655.05	29,300.00	22,542.01	32,274.00	2,974.00	33,887.00	1,613.00
6910 0000 00 0000 000 Tools and Equipment	3,705.95	5,000.00	1,601.14	5,000.00	0.00	5,000.00	0.00
6911 0000 00 0000 000 Furnishings Equipment Replacemnt	7,636.49	2,300.00	2,969.50	2,800.00	500.00	2,541.00	(259.00)
6911 0000 00 1020 000 Furnishings Equipment Replacemnt PARSAC	0.00	0.00	2,969.50	0.00	0.00	0.00	0.00
7110 0000 00 0000 000 Professional Services	41,299.23	40,000.00	18,274.04	40,000.00	0.00	40,000.00	0.00
7113 0000 00 0000 000 Contracted Professional Services	183,333.00	216,700.00	131,479.79	216,700.00	0.00	216,700.00	0.00
7411 0000 00 0000 000 Maintenance Equipment	9,424.93	17,500.00	14,251.14	25,013.00	7,513.00	25,360.00	347.00
7412 0000 00 0000 000 Maintenance Building	17,420.18	34,200.00	20,648.65	60,044.00	25,844.00	52,547.00	(7,497.00)
7414 0000 00 0000 000 Maintenance-Vandalism	3,967.47	0.00	2,052.39	0.00	0.00	0.00	0.00
7414 1000 00 0000 000 Maintenance-Vandalism IT	0.00	0.00	577.02	0.00	0.00	0.00	0.00
Masterplan Project							
7999 0000 00 0000 000 Indirect Cost Recovery	(6,106.20)	(41,000.00)	(6,540.61)	(42,600.00)	(1,600.00)	(42,000.00)	600.00
Total Expenses	567,452.43	654,061.00	487,352.14	714,983.00	60,922.00	726,917.00	11,934.00
Excess Revenue Over (Under) Expenditures	(567,452.43)	(654,061.00)	(487,352.14)	(714,983.00)	(60,922.00)	(726,917.00)	(11,934.00)

Town of Yucca Valley

Operating Budget
FY 2024-26

Public Works – Fleet Maintenance

Mission Statement

The Fleet Maintenance Division implements a cost-effective and pro-active vehicle and equipment maintenance program, and manages the Vehicle & Equipment Replacement Program.

Description and Purpose

Fleet Maintenance is responsible for maintaining over 100 individual units, including small machinery, vehicles, and heavy equipment. Major functions include administration of the Highway Patrol Safety Inspection Program (BIT), Smog Check Program, preparation of diesel fuel tax returns, the scheduling and coordination of repairs and maintenance, and management of the Vehicle Equipment Replacement Program.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Skilled Maintenance Worker II	0	0	1	1
Division Total	0	0	1	1

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 57-General Fund Fleet Maintenance

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	0.00	0.00	0.00	27,677.00	27,677.00	29,078.00	1,401.00
5121 0000 00 0000 000 FICA Medicare	0.00	0.00	0.00	205.00	205.00	216.00	11.00
5124 0000 00 0000 000 Workers Comp Insurance	0.00	0.00	0.00	495.00	495.00	521.00	26.00
5126 0000 00 0000 000 Unemployment Insurance	0.00	0.00	0.00	283.00	283.00	298.00	15.00
5127 0000 00 0000 000 CalPERS Retirement	0.00	0.00	0.00	1,227.00	1,227.00	1,294.00	67.00
5128 0000 00 0000 000 Other Post Employment Benefits	0.00	0.00	0.00	277.00	277.00	291.00	14.00
Expenditure							
6120 0000 00 0000 000 Operating Supplies	11,906.27	0.00	0.00	0.00	0.00	0.00	0.00
6410 0000 00 0000 000 Maintenance Supplies	3,023.95	3,200.00	3,026.45	5,000.00	1,800.00	5,000.00	0.00
6500 0000 00 0000 000 Fuel	94,098.24	90,000.00	82,738.49	99,000.00	9,000.00	103,700.00	4,700.00
7411 0000 00 0000 000 Maintenance Equipment	27,447.23	20,000.00	17,633.40	24,700.00	4,700.00	25,441.00	741.00
7413 0000 00 0000 000 Maintenance Vehicles	46,640.63	52,000.00	47,948.41	52,000.00	0.00	52,000.00	0.00
7998 0000 00 0000 000 Auto Reimbursement	(1,045.00)	0.00	(1,024.00)	0.00	0.00	0.00	0.00
Total Expenses	<u>182,071.32</u>	<u>165,200.00</u>	<u>150,322.75</u>	<u>210,864.00</u>	<u>45,664.00</u>	<u>217,839.00</u>	<u>6,975.00</u>
Excess Revenue Over (Under) Expenditures	<u>(182,071.32)</u>	<u>(165,200.00)</u>	<u>(150,322.75)</u>	<u>(210,864.00)</u>	<u>(45,664.00)</u>	<u>(217,839.00)</u>	<u>(6,975.00)</u>

Town of Yucca Valley

Operating Budget
FY 2024-26

Public Works – Park Maintenance

Mission Statement

The Park Maintenance Division is dedicated to maintaining park, recreation, and outdoor infrastructure facilities ensuring cleanliness, orderly, safe, and environmentally responsible maintenance programs.

Description and Purpose

The Park Maintenance Division implements landscaping and maintenance programs to provide safe and clean parks and outdoor infrastructure for the Town’s 200-acre park system, which consists of the following:

- Community Center 22.2 acres
- North Park 80 acres
- Jacob’s Park 5 acres
- South Park 40 acres
- Machris Park 12 acres
- Park N Ride 6.5 acres
- Paradise Park 5 acres
- Welcome Center 1.6 acres
- Remembrance Park .2 acres
- YVHS Pool .55 acres
- Essig Park 10 acres
- Brehm I Park 2.5 acres
- Brehm Sports Park 15 acres

Included in these services is maintenance of 7 sports fields, 6 playgrounds, over 3,000 trees and shrubs, 4 tennis courts, State Route 62 Median Islands, the Yucca Valley Swimming Pool, the California Welcome Center, the Yucca Valley Park and Ride facility, the Yucca Valley Animal Shelter landscape, the Yucca Valley Community Development building landscape, and the maintenance of the San Bernardino County Library, newly renovated in FY2019-20 at the former PFF Bank building. In addition, architectural design has begun for a new Aquatic and Community Center scheduled for completion in FY2023-24.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Parks Maintenance Supervisor	1	1	1	1
Lead Skilled Maintenance Worker	1	1	1	1
Skilled Maintenance Worker II	3	3	3	3
Skilled Maintenance Worker I – Part Time	1	1	1	1
Division Total	6	6	6	6

Adopted Budget FY2024-26 Town of Yucca Valley

001 58-General Fund Parks Operations

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
Revenues							
Total Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenses							
5110 0000 00 0000 000 Salaries Full Time	294,084.93	331,995.00	294,658.70	328,997.00	(2,998.00)	345,652.00	16,655.00
5111 0000 00 0000 000 Salaries Temporary	998.74	20,265.00	19,015.68	19,770.00	(495.00)	20,771.00	1,001.00
5112 0000 00 0000 000 Salaries Overtime	25,824.83	24,478.00	19,061.62	26,845.00	2,367.00	28,204.00	1,359.00
5113 0000 00 0000 000 Salaries Standby	9,640.00	17,460.00	9,900.00	16,930.00	(530.00)	17,787.00	857.00
5115 0000 00 0000 000 Salaries Vacation Cash Out	6,699.73	8,000.00	861.53	4,000.00	(4,000.00)	4,000.00	0.00
5121 0000 00 0000 000 FICA Medicare	5,138.96	5,832.00	5,259.04	5,750.00	(82.00)	6,038.00	288.00
5123 0000 00 0000 000 Health Insurance	84,016.80	91,848.00	87,267.66	94,200.00	2,352.00	96,600.00	2,400.00
5124 0000 00 0000 000 Workers Comp Insurance	10,009.07	14,076.00	10,466.39	13,879.00	(197.00)	14,574.00	695.00
5125 0000 00 0000 000 Life and Disability	2,682.66	2,375.00	2,794.99	2,125.00	(250.00)	2,125.00	0.00
5126 0000 00 0000 000 Unemployment Insurance	5,838.61	8,044.00	6,105.42	7,931.00	(113.00)	8,328.00	397.00
5127 0000 00 0000 000 CalPERS Retirement	69,851.06	66,845.00	67,163.37	57,908.00	(8,937.00)	60,930.00	3,022.00
5128 0000 00 0000 000 Other Post Employment Benefits	6,599.16	6,640.00	6,650.83	6,580.00	(60.00)	6,913.00	333.00
Expenditure							
6120 0000 00 0000 000 Operating Supplies	0.00	0.00	(630.74)	0.00	0.00	0.00	0.00
6122 0000 00 0000 000 Grounds Maintenance Supplies	91,609.99	70,000.00	60,559.83	69,550.00	(450.00)	77,674.00	8,124.00
6190 0000 00 0000 000 Clothing	4,706.08	4,600.00	6,396.54	5,864.00	1,264.00	6,040.00	176.00
6910 0000 00 0000 000 Tools and Equipment	3,749.60	7,200.00	7,018.00	7,431.00	231.00	7,653.00	222.00
7110 0000 00 0000 000 Professional Services	113,405.50	140,000.00	135,686.79	58,087.00	(81,913.00)	61,000.00	2,913.00
7110 8060 00 0000 000 Professional Services Water Use Reduction Study	165.00	0.00	0.00	0.00	0.00	0.00	0.00
7110 8947 00 0000 000 Professional Services Paradise Park Project	1,575.00	0.00	0.00	0.00	0.00	0.00	0.00
7113 0000 00 0000 000 Contracted Professional Services	200.00	0.00	0.00	33,000.00	33,000.00	35,000.00	2,000.00
7114 0000 00 0000 000 YVHS Pool Maintenance	20,926.34	24,400.00	14,554.00	25,111.00	711.00	25,864.00	753.00
7211 0000 64 0000 000 Electricity Machris Park	9,572.44	7,500.00	7,263.37	8,800.00	1,300.00	8,950.00	150.00
7211 0000 65 0000 000 Electricity Essig Park	1,930.57	2,000.00	1,641.67	2,200.00	200.00	2,500.00	300.00
7211 0000 66 0000 000 Electricity Brehm 1 Park	14,960.74	15,000.00	14,754.41	18,200.00	3,200.00	18,500.00	300.00
7211 0000 67 0000 000 Electricity Brehm 2 Sports Park	50,534.53	55,000.00	43,813.06	64,000.00	9,000.00	68,000.00	4,000.00
7211 0000 72 0000 000 Electricity Jacobs Park	11,659.32	11,000.00	11,621.70	15,000.00	4,000.00	15,500.00	500.00
7211 0000 73 0000 000 Electricity Remembrance Park	156.92	200.00	55.42	300.00	100.00	350.00	50.00
7211 0000 74 0000 000 Electricity Paradise Park	3,911.33	4,500.00	3,238.44	4,500.00	0.00	4,650.00	150.00
7211 0000 77 0000 000 Electricity Town Sign	426.68	0.00	0.00	0.00	0.00	0.00	0.00
7211 0000 82 0000 000 Electricity Utilities Tri Valley Little League	50,618.84	51,000.00	38,202.27	45,500.00	(5,500.00)	46,750.00	1,250.00
7212 0000 00 0000 000 Water Utilities	0.00	0.00	105.76	200.00	200.00	200.00	0.00
7212 0000 06 0000 000 Utilities Water Town Clerk	94.27	0.00	0.00	0.00	0.00	0.00	0.00
7212 0000 24 0000 000 Water Community Services & Facilities Administration	60,985.35	60,000.00	58,616.35	78,084.00	18,084.00	86,832.00	8,748.00
7212 0000 64 0000 000 Water Machris Park	20,951.56	20,000.00	18,980.87	25,272.00	5,272.00	28,080.00	2,808.00
7212 0000 65 0000 000 Water Essig Park	25,214.72	30,000.00	28,735.15	38,664.00	8,664.00	42,984.00	4,320.00
7212 0000 66 0000 000 Water Brehm 1 Park	25,528.20	25,000.00	24,365.60	32,940.00	7,940.00	36,612.00	3,672.00
7212 0000 67 0000 000 Water Brehm 2 Sports Park	51,566.92	50,000.00	50,698.08	68,148.00	18,148.00	75,816.00	7,668.00
7212 0000 72 0000 000 Water Jacobs Park	1,588.49	2,200.00	1,062.15	1,188.00	(1,012.00)	1,296.00	108.00
7212 0000 73 0000 000 Water Remembrance Park	498.18	1,000.00	418.12	540.00	(460.00)	648.00	108.00

**Adopted Budget FY2024-26
Town of Yucca Valley**

001 58-General Fund Parks Operations

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
7212 0000 74 0000 000 Water Paradise Park	14,783.73	14,300.00	13,161.52	18,144.00	3,844.00	20,196.00	2,052.00
7212 0000 82 0000 000 Utilities Water Tri Valley Little League	38,724.06	45,000.00	37,647.77	51,948.00	6,948.00	57,780.00	5,832.00
7212 0000 92 0000 000 Water North Park	586.43	1,300.00	532.28	648.00	(652.00)	756.00	108.00
7310 0000 00 0000 000 Equipment Rental	1,654.34	6,700.00	2,733.90	6,884.00	184.00	7,091.00	207.00
7342 0000 00 0000 000 Leased Facility Fees	0.00	600.00	0.00	574.00	(26.00)	591.00	17.00
7411 0000 00 0000 000 Maintenance Equipment	7,963.37	6,600.00	2,807.40	6,755.00	155.00	6,958.00	203.00
7412 0000 00 0000 000 Maintenance Building	0.00	0.00	222.75	0.00	0.00	0.00	0.00
7414 0000 00 0000 000 Maintenance-Vandalism	313.92	0.00	2,800.00	0.00	0.00	0.00	0.00
7618 0000 00 0000 000 Meetings and Travel Reimbursemnt	7,999.44	4,200.00	2,324.36	6,000.00	1,800.00	6,000.00	0.00
7630 0000 00 0000 000 Dues and Memberships	320.00	2,600.00	1,067.22	2,756.00	156.00	2,894.00	138.00
Total Expenses	<u>1,160,266.41</u>	<u>1,259,758.00</u>	<u>1,115,659.27</u>	<u>1,281,203.00</u>	<u>21,445.00</u>	<u>1,365,087.00</u>	<u>83,884.00</u>
Excess Revenue Over (Under) Expenditures	<u>(1,160,266.41)</u>	<u>(1,259,758.00)</u>	<u>(1,115,659.27)</u>	<u>(1,281,203.00)</u>	<u>(21,445.00)</u>	<u>(1,365,087.00)</u>	<u>(83,884.00)</u>

Town of Yucca Valley

Operating Budget

FY 2024-26

Public Works – Street Maintenance

Mission Statement

To implement preventive maintenance programs that result in a safe and effective street system while maintaining fiscal responsibility and responsive customer service.

Description and Purpose

The Street Maintenance Division is responsible for the maintenance of approximately 160 miles of paved roadway and approximately one mile of dirt road. The primary functions of the Division includes, pothole repair, skin patching, sign replacement, sign repair, shoulder maintenance, storm cleanup, street sweeping, hazard removal, sand and dirt removal, crack sealing and filling, and berm repair and construction.

The budgeted expenditures for streets maintenance including the authorized positions below are maintained in the Special Revenue Funds 515-Gas Tax and Fund 524-Measure I. Please refer to the Special Revenue Funds section for detailed expenditures.

Authorized Positions

Position	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26
Streets Maintenance Supervisor	1	1	1	1
Lead Skilled Maintenance Worker	1	1	1	1
Skilled Maintenance Worker II	2	2	2	2
Division Total	4	4	4	4

Special Revenue Funds



Adopted Budget
Fiscal Year 2024-26

Town of Yucca Valley
Special Revenue/Other Funds
FY 2024-26

Special Revenue Funds are used to account for the proceeds derived from specific revenue sources which are legally restricted to expenditures for specified purposes.

222 Debt Service Fund

Established as a fund to account for debt proceeds received from the 2022 Lease Financing Agreement as well as the annual debt service payments, interest earning received for held debt service funds and monies transferred out to capital projects funded via the lease financing.

223 CEC EV Loan

Established as a fund to account for monies received from the State of California Energy Grant Loan for identified green energy capital projects.

300 Quimby/In Lieu

Established as a fund to account for monies received as paid-in-lieu funds pursuant to the requirements of the Town Ordinance relating to the dedication of land for parks and recreational purposes.

301 Street In Lieu

Established as a fund to account for monies received as paid-in-lieu funds pursuant to the requirements of the Town Ordinance relating to delayed improvements.

310 Retail Sector Improvements

Established as a fund as a result of a settlement to account for monies that are to be used by the Town to sustain and improve the TOWN's retail areas consistent with recommendations contained in the Retail Sector Strategies Report or for any other actions or projects the TOWN deems appropriate to sustain and improve the TOWN's retail sector.

350 Development Impact Fee

Established as depository for development impact fees. The fees are levied against new development in the Town in order to pay for the construction or improvement of public facilities as a result of Town growth.

507 Traffic Safety

Established to account for expenditures financed by revenue generated from the enforcement of California vehicle codes and town ordinances. These restricted funds may be used only for traffic signals, school crossing guards, and other related traffic safety expenditures.

508 Asset Seizure

Established to account for assets seized during police narcotic activities. Expenditures for this fund are restricted to activities involving drug and gang prevention.

Town of Yucca Valley
Special Revenue/Other Funds
FY 2024-26

511 LLESA

Established by the American Recovery and Reinvestment Act to create and enhance crime prevention involving cooperation between community residents and law enforcement personnel to control, detect and investigate crime and the prosecution of criminals.

512 JAG Grant

The JAG Program provides the Town with critical funding necessary to support a range of program areas within the public safety division, including drug treatment and enforcement, planning, evaluation, technology improvement, crime victim and witness initiatives, mental health programs and related law enforcement and corrections programs.

515 Gas Tax

Established to account for receipts and expenditures of money apportioned under Street and Highway Code Sections 2105, 2106, 2107, and 2107.5 of the State of California. These funds must be spent only for street maintenance, repairs or construction. A limited amount may be spent on related engineering costs. Also accounts for monies previously received as part of the 514-TCRP Maintenance Fund as of July 2011.

516 Local Transportation Fund (LTF)

Established to account for financial transactions per Article No. 8 of the Transportation Development Action of 1971 (SB325) State of California Streets, Roads, Bicycle and Pedestrian Capital Facilities.

517 Road Maintenance Rehabilitation Account (RMRA)

Established to account for receipts and expenditures of money apportioned under the Road Repair and Accountability Act of 2017, to address basic road maintenance, rehabilitation, and critical safety needs on both State and local roads.

524 Measure I – 2010 Unrestricted

Established to account for 75% of the local allocation of revenues from a voter approved (1/2%) local transportation sales tax for Measure I 2010-2040, for the use in unrestricted local street projects.

526 Highway Safety Improvement Program (HSIP)

Established to account for the receipts and expenditures under the HSIP federal grant which purpose is to achieve a significant reduction in traffic fatalities and serious injuries on all public roads.

536 Active Transportation Program Grant (ATP)

Established to account for the receipts and expenditures under the ATP grant. The purpose of ATP is to encourage increased use of active modes of transportation.

Town of Yucca Valley
Special Revenue/Other Funds
FY 2024-26

560 Community Development Block Grant (CDBG)

Established to account for financing of rehabilitation of privately held homes and government infrastructures. Financing is provided by the Federal Housing and Community Development Act.

570 Recycling Activities

Established to account for grant money for eligible cities and counties, for beverage container recycling and litter cleanup activities.

572 Prop 68 Parks Bond Grant

Established to account for the receipts and expenditures under the Prop 68 Statewide Park Desert Community Grant. The purpose is to facilitate the development of public facilities that will assist in achieving active recreational projects, including aquatic and fitness centers.

573 CARES Act

Established to account for the Federal funding passed through to the local governments to mitigate and respond to the COVID-19 Pandemic.

574 American Rescue Plan Fund

Established to account for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) allocated to local governments through the American Rescue Plan Act.

575 Prop 68 Per Capita Grant

Established to account for the receipts and expenditures under the Prop 68 Statewide Per Capita Grant. The purpose is to facilitate the development of public facilities that will assist in achieving active recreational projects, including parks facilities.

581 Landscape/Lighting Maintenance District

Established to provide regular maintenance, repair and replacement of all facilities within the public rights-of-ways or easements which shall include, but not be limited to, the landscaping, irrigation system, signage, perimeter wall, retaining walls, pedestrian path and erosion control plantings within or adjacent to the detention basins and drainage swale.

582 Streets & Drainage District

Established to provide maintenance of streets, roads, and highways needed to keep the streets in a safe condition and to preserve the street network. Also for maintenance and operation of drainage and flood control facilities, including but not limited to floodways, channels, percolation pond, storm drain systems including pipes and catch basins and appurtenant facilities.

583 Mello Roos CFD

Town of Yucca Valley
Special Revenue/Other Funds
FY 2024-26

Established to provide maintenance of streets, roads and other qualified infrastructure construction as part of new development pursuant to the Mello-Roos Community Facility Act of 1982, which provides a mechanism for funding such maintenance activities.

630 Bond Funded Town Housing Fund

This fund accounts for transactions related to the Town's housing activities that are funded by tax exempt bond funds. This fund was established to segregate the tax exempt financed low and moderate housing activities from those funded through other means.

632 Town Housing Fund

This fund accounts for transactions related to the Town's housing activities. The fund was established as the Housing Successor of the former Yucca Valley Redevelopment Agency's Low and Moderate Housing fund which was eliminated as of February 1, 2012.

635 Public Art Fund

Established to maintain a reserve for the purpose of providing funding for the Public Art Programs as identified and approved by the Parks and Recreation Commission.

800 Capital Projects Reserve

Established to maintain a capital projects reserve for the purpose of providing funding for the planning, construction, repair, and rehabilitation of the Town's capital assets.

801 Measure Y Town Essential Services Fund

Established to account for the receipts and expenditures of the voter approved one-half percent of sales tax on retail sales within the Town limits to fund projects recommended by the Revenue Oversight Commission.

802 Measure Z Sewer Project Assessment Assistance Fund

Established to account for the receipts and expenditures of the voter approved one-half percent of sales tax on retail sales within the Town limits to assist citizens with the sewer assessment costs. This fund is overseen by the Revenue Oversight Commission.

Town of Yucca Valley
Special Revenue/Other Funds
FY 2024-26

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**Town of Yucca Valley
FY 2024-25 Adopted Budget Summary
Special Revenue Funds**

Fund	Projected Fund Balance 7/1/2024	Revenues	Expenditures	Capital Outlay	Transfers In/ Transfers Out	Projected Fund Balance 6/30/2025
Special Revenue Funds						
222 - Debt Service Fund	\$ 2,942,383	\$ 400,000	\$ (1,300,000)	\$ -	\$ 1,330,000	\$ 3,372,383
223 - EV Loan Fund	-	-	-	-	-	-
300 - In-Lieu/Quimby Fees	8,927	100	(2,500)	-	-	6,527
301 - Street Imp In-Lieu Fees	493,424	1,500	-	(50,000)	-	444,924
310 - Retail Sector Improvements	38,403	500	(10,000)	-	-	28,903
350 - Development Impact Fees	1,469,197	115,000	(50,000)	(650,000)	54,000	938,197
507 - Traffic Safety	133,774	6,000	(50,000)	-	-	89,774
508 - Asset Seizure	11,384	100	(2,500)	-	-	8,984
511 - COPS-LLESA	397,000	151,000	(200,500)	(25,000)	-	322,500
512 - JAG Grant	-	10,000	(10,000)	-	-	-
515 - Gas Tax	735,386	607,395	(789,600)	(300,000)	-	253,181
516 - LTF	254,125	500	-	(254,000)	-	625
517 - RMRA	6,404	559,234	-	(560,000)	-	5,638
524 - Measure I - 2010 Unrestricted	479,087	1,110,000	(364,800)	(1,169,600)	487,094	541,781
536 - ATP State Grant	487,094	-	-	-	(487,094)	-
560 - CDBG	-	125,000	-	(125,000)	-	-
570 - Recycling Activities	-	-	-	-	-	-
572 - Parks Bond Grant	-	-	-	-	-	-
574 - ARPA Fund	-	-	-	-	-	-
575 - Prop 68 Per Capita Grant	-	-	-	-	-	-
581 - LLD	99,967	9,500	(9,000)	-	-	100,467
582 - SDD	381,989	41,500	(8,000)	-	-	415,489
583 - MELLO ROOS CFD	381,359	112,600	(7,800)	(60,000)	-	426,159
630 - Bond Funded L/M Housing Fund	984,205	1,500	-	(56,000)	-	929,705
632 - Town Housing Fund	(1,203,419)	500	(2,500)	-	-	(1,205,419)
635 - Public Art Fund	84,824	500	(75,000)	-	75,000	85,324
800 - Capital Projects Reserve	3,914,056	50,000	-	(1,165,000)	9,000	2,808,056
801 - Measure Y	1,793,892	2,925,000	(1,480,000)	(2,585,000)	-	653,892
802 - Measure Z	-	2,905,000	(2,905,000)	-	-	-
Total Special Revenue Funds	\$ 10,951,076	\$ 8,732,429	\$ (5,967,200)	\$ (6,999,600)	\$ 138,001	\$ 6,854,706
Total Infrastructure Expenditures:	(8,203,800)					
Total Program Expenditures:	(1,858,000)					
Total Pass-Thru Expenditures:	(2,905,000)					
Total FY2024-25 Expenditures:	(12,966,800)					

* Projected Carryforwards

**Town of Yucca Valley
FY 2025-26 Adopted Budget Summary
Special Revenue Funds**

Fund	Projected Fund Balance 7/1/2025	Revenues	Expenditures	Capital Outlay	Transfers In/ Transfers Out	Projected Fund Balance 6/30/2026
Special Revenue Funds						
222 - Debt Service Fund	\$ 3,372,383	\$ 200,000	\$ (1,330,000)	\$ -	\$ 1,330,000	\$ 3,572,383
223 - EV Loan Fund	-	-	-	-	-	-
300 - In-Lieu/Quimby Fees	6,527	100	(2,500)	-	-	4,127
301 - Street Imp In-Lieu Fees	444,924	1,500	-	(50,000)	-	396,424
310 - Retail Sector Improvements	28,903	500	(10,000)	-	-	19,403
350 - Development Impact Fees	938,197	105,000	(50,000)	-	54,000	1,047,197
507 - Traffic Safety	89,774	6,000	(50,000)	-	-	45,774
508 - Asset Seizure	8,984	100	-	(2,500)	-	6,584
511 - COPS-LLESA	322,500	151,000	(200,500)	(25,000)	-	248,000
512- JAG Grant	-	10,000	(10,000)	-	-	-
515 - Gas Tax	253,180	625,617	(822,800)	(50,000)	-	5,997
516 - LTF	625	550	-	-	-	1,175
517- RMRA	5,638	561,500	-	(560,000)	-	7,138
524 - Measure I - 2010 Unrestricted	541,781	1,010,000	(372,700)	(365,100)	-	813,981
536 - ATP State Grant	-	-	-	-	-	-
560 - CDBG	-	125,000	-	(125,000)	-	-
570 - Recycling Activities	-	-	-	-	-	-
572 - Parks Bond Grant	-	-	-	-	-	-
575 - Prop 68 Per Capita Grant	-	-	-	-	-	-
581 - LLD	100,467	9,500	(9,000)	-	-	100,967
582 - SDD	415,489	41,500	(8,000)	-	-	448,989
583 - MELLO ROOS CFD	426,159	112,600	(7,800)	(60,000)	-	470,959
630 - Bond Funded L/M Housing Fund	929,705	1,500	-	(56,000)	-	875,205
632 - Town Housing Fund	(1,205,419)	500	(2,500)	-	-	(1,207,419)
635 - Public Art Fund	85,324	500	(75,000)	-	75,000	85,824
800 - Capital Projects Reserve	2,808,056	50,000	-	(675,000)	9,500	2,192,556
801 - Measure Y	653,892	2,970,000	(1,494,800)	(1,800,000)	-	329,092
802 - Measure Z	774,370	2,955,000	(3,729,370)	-	-	(0)
Total Special Revenue Funds	\$ 7,629,074	\$ 8,737,967	\$ (6,844,970)	\$ (3,768,600)	\$ 138,500	\$ 5,891,971
Total Infrastructure Expenditures:	(5,011,400)					
Total Program Expenditures:	(1,872,800)					
Total Pass-Thru Expenditures:	(3,729,370)					
Total FY2025-26 Expenditures:	(10,613,570)					

* Projected Carryforwards

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

222 - 2022 Debt Service Fund	<u>2023-24</u> Projected Actual	<u>2024-25</u> Proposed Budget	<u>2025-26</u> Proposed Budget
RECEIPTS			
Proceeds from Debt Issuance (cash)	\$ -	\$ -	\$ -
Interest	783,626	400,000	200,000
TOTAL RECEIPTS	<u>783,626</u>	<u>400,000</u>	<u>200,000</u>
EXPENDITURES			
Arbitrage Allowance		-	-
Issuance Costs	-	-	-
Debt Service Payment	1,327,300	1,330,000	1,330,000
TOTAL EXPENDITURES	<u>1,327,300</u>	<u>1,300,000</u>	<u>1,330,000</u>
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - to Fund 572 (YVARC)	(16,150,000)	-	-
Transfer IN (OUT)- from Fund 001	1,300,000	1,330,000	1,330,000
TOTAL OPERATING TRANSFERS IN(OUT)	<u>(14,850,000)</u>	<u>1,330,000</u>	<u>1,330,000</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>(15,393,675)</u>	<u>430,000</u>	<u>200,000</u>
BEGINNING FUND BALANCE	<u>18,336,057</u>	<u>2,942,383</u>	<u>3,372,383</u>
ENDING FUND BALANCE	<u><u>\$ 2,942,383</u></u>	<u><u>\$ 3,372,383</u></u>	<u><u>\$ 3,572,383</u></u>

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

	FY2023-24
	Amended
	Budget
223 - CEC EV Loan Grant Fund	
RECEIPTS	
Proceeds from Debt Issuance (cash)	\$ 2,500,000
Interest	-
TOTAL RECEIPTS	2,500,000
EXPENDITURES	
Debt Service Payment	-
TOTAL EXPENDITURES	-
CAPITAL OUTLAY	
Work in Progress	-
TOTAL CAPITAL OUTLAY	-
OPERATING TRANSFERS IN (OUT)	
Transfer IN (OUT) - to Fund 572 (YVARC)	(2,500,000)
TOTAL OPERATING TRANSFERS IN(OUT)	(2,500,000)
INCREASE (DECREASE) IN FUND BALANCE	-
BEGINNING FUND BALANCE	-
ENDING FUND BALANCE	\$ -

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

300 - In-Lieu/Quimby Fees	<u>2023-24</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>Adopted Budget</u>	<u>Projected Actual</u>	<u>Proposed Budget</u>	<u>Proposed Budget</u>
RECEIPTS				
Interest	\$ 100	\$ 50	\$ 100	\$ 100
In Lieu Park Fees	-	-	-	-
TOTAL RECEIPTS	<u>100</u>	<u>50</u>	<u>100</u>	<u>100</u>
EXPENDITURES				
Professional Services	2,500	-	2,500	2,500
TOTAL EXPENDITURES	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>2,500</u>
CAPITAL OUTLAY				
Work in Progress	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT)	-	-	-	-
TOTAL OPERATING TRANSFERS IN(OUT)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>(2,400)</u>	<u>50</u>	<u>(2,400)</u>	<u>(2,400)</u>
BEGINNING FUND BALANCE	<u>8,877</u>	<u>8,877</u>	<u>8,927</u>	<u>6,527</u>
ENDING FUND BALANCE	<u><u>\$ 6,477</u></u>	<u><u>\$ 8,927</u></u>	<u><u>\$ 6,527</u></u>	<u><u>\$ 4,127</u></u>

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

301 - In-Lieu Street Improvements Fees	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
Interest	\$ 1,650	\$ 1,579	\$ 1,500	\$ 1,500
In Lieu Street Improvements	90,908	90,908	-	-
TOTAL RECEIPTS	92,558	92,487	1,500	1,500
EXPENDITURES				
Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
CAPITAL OUTLAY				
Work in Progress	50,000	-	50,000	50,000
TOTAL CAPITAL OUTLAY	50,000	-	50,000	50,000
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT)- from Fund 300	-	-	-	-
TOTAL OPERATING TRANSFERS IN(OUT)	-	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	42,558	92,487	(48,500)	(48,500)
BEGINNING FUND BALANCE	288,878	400,937	493,424	444,924
ENDING FUND BALANCE	\$ 331,436	\$ 493,424	\$ 444,924	\$ 396,424
Balance Detail	2023-24		2024-25	2025-26
Capital Project Contingency	50,000	-	50,000	50,000

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

	2023-24	2024-25	2025-26
310- Retail Sector Improvements	Adopted	Proposed	Proposed
	Budget	Budget	Budget
RECEIPTS			
LAIF Interest	\$ 350	\$ 500	\$ 500
TOTAL RECEIPTS	350	500	500
EXPENDITURES			
Professional Services	10,000	10,000	10,000
TOTAL EXPENDITURES	10,000	10,000	10,000
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
OPERATING TRANSFERS IN (OUT)			
Transfer IN	-	-	-
Transfer OUT	-	-	-
TOTAL OPERATING TRANSFERS IN(OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(9,650)	(9,500)	(9,500)
BEGINNING FUND BALANCE	48,053	38,403	28,903
ENDING FUND BALANCE	\$ 38,403	\$ 28,903	\$ 19,403

**Town of Yucca Valley
FY 2024-26 Amended Budget
Special Revenue Funds**

350 - Development Impact Fees	2023-24		2024-25	2025-26
	Amended Budget	Projected Year-End	Proposed Budget	Proposed Budget
RECEIPTS				
Single Family Residential	\$ 100,000	\$ 125,866	\$ 80,000	\$ 75,000
Multi-Family Residential	-	18,000	-	-
Commercial	50,000	2,325	15,000	10,000
Interest	35,000	16,150	20,000	20,000
TOTAL RECEIPTS	185,000	162,341	115,000	105,000
EXPENDITURES				
Operating Supplies				
Indirect Cost	60,280	-	50,000	50,000
TOTAL EXPENDITURES	60,280	-	50,000	50,000
CAPITAL OUTLAY				
Work in Progress	100,000	-	650,000	-
TOTAL CAPITAL OUTLAY	100,000	-	650,000	-
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT) - Fund 001	(54,000)	(54,000)	54,000	54,000
Transfer IN (OUT) - Fund 572 YVARC	(1,000,000)	(1,000,000)	-	-
Transfer IN (OUT) - Fund 526	(12,379)	(12,379)	-	-
TOTAL OPERATING TRANSFERS IN(OUT)	(1,066,379)	(1,066,379)	54,000	54,000
INCREASE (DECREASE) IN FUND BALANCE	(1,041,659)	(904,038)	(531,000)	109,000
BEGINNING FUND BALANCE	2,373,235	2,373,235	1,469,197	938,197
ENDING FUND BALANCE	\$ 1,331,576	\$ 1,469,197	\$ 938,197	\$ 1,047,197
Due to (from other funds)	(579,916)	(579,916)	(582,653)	(585,390)
ENDING CASH BALANCE	\$ 751,660	\$ 889,281	\$ 355,544	\$ 461,807
Work in Progress Detail				
Project	Amended Budget	Projected Year-End	Proposed Budget	Proposed Budget
Berm Repairs			250,000	
SR 62 Widening	-	-	400,000	
Prop 68 - Palm Avenue	100,000		-	
	100,000	-	650,000	-

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

<i>507 - Traffic Safety</i>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
RECEIPTS			
County Fine Revenue	\$ 4,500	\$ 5,000	\$ 5,000
Interest	1,000	1,000	1,000
TOTAL RECEIPTS	<u>5,500</u>	<u>6,000</u>	<u>6,000</u>
EXPENDITURES			
Professional Services	50,000	50,000	50,000
Indirect Cost	-	-	-
TOTAL EXPENDITURES	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - Fund 536	-	-	-
Transfer IN (OUT) - Fund 529	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>(44,500)</u>	<u>(44,000)</u>	<u>(44,000)</u>
BEGINNING FUND BALANCE	<u>178,274</u>	<u>133,774</u>	<u>89,774</u>
ENDING FUND BALANCE	<u><u>\$ 133,774</u></u>	<u><u>\$ 89,774</u></u>	<u><u>\$ 45,774</u></u>

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

	2023-24	2024-25	2025-26
508 - Asset Seizure	Adopted	Proposed	Proposed
	Budget	Budget	Budget
RECEIPTS			
Program Revenue	\$ -	\$ -	\$ -
Interest	100	100	100
TOTAL RECEIPTS	100	100	100
EXPENDITURES			
Special Activities	-	-	-
TOTAL EXPENDITURES	-	-	-
CAPITAL OUTLAY			
Special Projects - Equipment	2,500	2,500	2,500
TOTAL CAPITAL OUTLAY	2,500	2,500	2,500
OPERATING TRANSFERS IN (OUT)			
	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE			
	(2,400)	(2,400)	(2,400)
BEGINNING FUND BALANCE	13,784	11,384	8,984
ENDING FUND BALANCE	\$ 11,384	\$ 8,984	\$ 6,584

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

	2023-24	2024-25	2025-26
511 - COPS-LLESA	Adopted Budget	Proposed Budget	Proposed Budget
RECEIPTS			
Grant revenue	\$ 150,000	\$ 150,000	\$ 150,000
Interest	1,000	1,000	1,000
TOTAL RECEIPTS	151,000	151,000	151,000
EXPENDITURES			
Indirect Cost	500	500	500
Contract Safety Program Costs	200,000	200,000	200,000
TOTAL EXPENDITURES	200,500	200,500	200,500
CAPITAL OUTLAY			
Special Equipment	25,000	25,000	25,000
TOTAL CAPITAL OUTLAY	25,000	25,000	25,000
OPERATING TRANSFERS IN (OUT)			
Transfer from General Fund	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(74,500)	(74,500)	(74,500)
BEGINNING FUND BALANCE	471,500	397,000	322,500
ENDING FUND BALANCE	\$ 397,000	\$ 322,500	\$ 248,000

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

512 - JAG Grant	<u>2023-24</u> <u>Amended</u> <u>Budget</u>	<u>2024-25</u> <u>Proposed</u> <u>Budget</u>	<u>2023-24</u> <u>Proposed</u> <u>Budget</u>
RECEIPTS			
Grant revenue	\$ 20,000	\$ 10,000	\$ 10,000
Interest	-	-	-
TOTAL RECEIPTS	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
EXPENDITURES			
Indirect Cost	-	-	-
Contract Safety Program Costs	20,000	10,000	10,000
TOTAL EXPENDITURES	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>
CAPITAL OUTLAY			
Special Equipment	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS IN (OUT)			
Transfer from General Fund	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
BEGINNING FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

515 - Gas Tax	2023-24		2024-25	2025-26
	Amended Budget	YTD Actual	Proposed Budget	Proposed Budget
RECEIPTS				
Highway Users Tax 2103 (Prop 42 Replc)	\$ 202,077	\$ 163,572	\$ 193,522	\$ 199,328
Highway Users Tax 2105	136,849	108,711	135,296	139,355
Highway Users Tax 2106	87,387	71,678	86,676	89,276
Highway Users Tax 2107	164,144	146,243	184,901	190,448
Highway Users Tax 2175	5,000	5,000	5,000	5,150
Interest	1,553	2,697	2,000	2,060
TOTAL RECEIPTS	597,010	497,901	607,395	625,617
EXPENDITURES				
Personnel	89,450	78,868	151,000	156,650
Supplies & Services	641,112	413,093	588,600	616,150
Indirect Recovery	68,405	-	50,000	50,000
TOTAL EXPENDITURES	798,967	491,960	789,600	822,800
CAPITAL OUTLAY				
Berm Repair Project			250,000	-
Vehicle replacement	-	8,755	50,000	50,000
TOTAL CAPITAL OUTLAY	-	8,755	300,000	50,000
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT)- General Fund Reserves	-	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-	-
INCREASE (DECREASE) IN FUND BALANCE				
	(201,957)	(2,814)	(482,205)	(247,183)
BEGINNING FUND BALANCE	738,201	738,201	735,386	253,180
ENDING FUND BALANCE	\$ 536,243	\$ 735,386	\$ 253,180	\$ 5,996

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

515 - Gas Tax	2023-24		2024-25	2025-26
	Amended Budget	YTD Actual	Proposed Budget	Proposed Budget
<u>55-59 Streets Operations</u>				
Salaries	55,350	52,043	94,000	98,000
Salaries - Temporary	-	-	-	-
Salaries - Overtime	3,000	2,229	5,000	5,500
Standby	2,000	1,550	3,500	3,500
FICA Medicare	900	741	2,500	2,500
Health Care	18,400	16,841	28,500	29,000
Workers' Comp	2,100	1,729	3,000	3,150
Life & Disability	600	497	1,200	1,500
Unemployment Insurance	1,200	1,008	1,700	1,800
Retirement	4,800	4,119	10,000	10,000
OPEB	1,100	1,153	1,600	1,700
Personnel	89,450	78,868	151,000	156,650
Signs	232,212	118,217	50,000	50,000
Clothing	7,500	6,613	6,000	5,200
Maintenance Supplies	122,000	34,637	125,000	130,000
Tools & Equipment	5,100	4,823	5,100	5,100
Professional Services	9,000	-	107,000	107,000
Contracted Prof. Services	205,000	216,730	230,000	250,000
Utilities- Electricity	11,200	14,007	15,000	16,500
Utilities - Water/Eddy Valve	5,100	2,395	5,500	6,000
Rental of Equipment	8,000	2,395	8,300	8,550
Maintenance - Equip	34,000	12,173	34,700	35,800
Conferences	1,000	1,023	1,000	1,000
Meetings & Travel	1,000	78	1,000	1,000
Supplies & Services	641,112	413,093	588,600	616,150

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

516 - Local Transportation Fund	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
SANBAG Revenue	\$ -	\$ -	\$ -	\$ -
Interest	450	900	500	550
TOTAL RECEIPTS	450	900	500	550
EXPENDITURES				
Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
CAPITAL OUTLAY				
Work in Progress	86,430	-	254,000	-
TOTAL CAPITAL OUTLAY	86,430	-	254,000	-
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT) - Fund 536	-	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(85,980)	900	(253,500)	550
BEGINNING FUND BALANCE	253,225	253,225	254,125	625
ENDING FUND BALANCE	\$ 167,245	\$ 254,125	\$ 625	\$ 1,175

Work in Progress Detail	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
Project				
SR 62 Widening (Sage Ave to Airway)			254,000	
Fortuna	20,000		-	-
Capital Project Contingency	25,000		-	-
Street, Sidewalk, Drainage Repairs	41,430		-	-
	86,430		254,000	-

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

**517 - Road Maintenance Rehabilitation
Account (RMRA)**

	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
SB1 RMRA Revenue	\$ 540,347	\$ 540,347	\$ 557,734	\$ 560,000
Interest	1,500	2,100	1,500	1,500
TOTAL RECEIPTS	541,847	542,447	559,234	561,500
EXPENDITURES				
Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
CAPITAL OUTLAY				
Work in Progress	945,563	945,563	560,000	560,000
TOTAL CAPITAL OUTLAY	945,563	945,563	560,000	560,000
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT) - Fund 536	-	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(403,716)	(403,116)	(766)	1,500
BEGINNING FUND BALANCE	409,520	409,520	6,404	5,638
ENDING FUND BALANCE	\$ 5,804	\$ 6,404	\$ 5,638	\$ 7,138
Work in Progress Detail				
	2023-24		2024-25	2025-26
<u>Project</u>	<u>Amended Budget</u>	<u>Projected Actual</u>	<u>Proposed Budget</u>	<u>Proposed Budget</u>
Slurry Seal Maintenance Project	595,563	595,563	560,000	560,000
Package D Crack Seal	250,000	250,000	-	-
Capital Project Contingency	100,000	100,000	-	-
Total Projects	945,563	945,563	560,000	560,000

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

<i>524 - Measure I - 2010 Unrestricted</i>	<u>2023-24</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>Amended Budget</u>	<u>Projected Actual</u>	<u>Proposed Budget</u>	<u>Proposed Budget</u>
RECEIPTS				
Revenue SANBAG 2010 Unrestricted	\$ 1,000,000	\$ 998,560	\$ 1,100,000	\$ 1,000,000
Interest	-	10,000	10,000	10,000
TOTAL RECEIPTS	1,000,000	1,008,560	1,110,000	1,010,000
EXPENDITURES				
Personnel	394,600	377,801	364,800	372,700
TOTAL EXPENDITURES	394,600	377,801	364,800	372,700
CAPITAL OUTLAY				
Work in Progress	865,500	865,500	1,169,600	365,100
TOTAL CAPITAL OUTLAY	865,500	865,500	1,169,600	365,100
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT) - Fund 536	(750,000)	(750,000)	487,094	-
TOTAL OPERATING TRANSFERS IN (OUT)	(750,000)	(750,000)	487,094	-
INCREASE (DECREASE) IN FUND BALANCE	(1,010,100)	(984,740)	62,694	272,200
BEGINNING FUND BALANCE	1,463,828	1,463,828	479,087	541,781
ENDING FUND BALANCE	\$ 453,728	\$ 479,087	\$ 541,781	\$ 813,981

<i>524 - Measure I - Unrestricted Work in Progress Detail</i>	<u>2023-24</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>Amended Budget</u>	<u>Projected Actual</u>	<u>Proposed Budget</u>	<u>Proposed Budget</u>
Salaries	220,000	220,000	225,500	230,000
Salaries - Overtime	10,300	3,501	9,000	9,000
Standby	11,000	1,000	3,500	4,000
FICA Medicare	3,400	3,400	3,000	3,200
Health Care	55,100	55,100	56,500	58,000
Workers' Comp	8,000	8,000	7,500	7,800
Life & Disability	2,000	2,000	1,500	1,500
Unemployment Insurance	5,000	5,000	4,300	4,500
Retirement	74,800	74,800	50,000	50,500
OPEB	5,000	5,000	4,000	4,200
Indirect Cost Recovery Personnel Total	394,600	377,801	364,800	372,700
Indirect Cost Recovery	50,000	50,000		-
Median Maintenance	65,000	65,000	65,000	65,000
Street Lights	62,000	62,000	62,000	62,000
Signal Maintenance Contract	15,000	-	-	-
Annual Traffic Census	12,000	12,000	12,600	12,600
SB743 Traffic Study	9,000	-	-	9,500
Congestion Management Plan	3,500	-	-	4,000
Palm Avenue Widening & Parking Lot	-	-	150,000	-
Yucca Mesa Widening -Buena Vista Intersection	-	-	100,000	-
Yucca Trail Widening -Palomar to La Contenta	0	-	200,000	-
Package A Crack Seal	649,000	649,000	580,000	-
Package C Crack Seal	-	-		212,000
	865,500	838,000	1,169,600	365,100

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

536- ATP Grant	<u>2023-24</u>		<u>2024-25</u>
	<u>Amended Budget</u>	<u>Projected Actual</u>	<u>Proposed Budget</u>
RECEIPTS			
ATP State Grant - Little League	\$ 407,986	\$ 406,454	\$ -
ATP State Grant - Onaga Pedestrian	643,055	643,055	-
Interest	-	-	-
TOTAL RECEIPTS	1,051,041	1,049,509	-
EXPENDITURES			
Indirect Cost Recovery	-	-	-
TOTAL EXPENDITURES	-	-	-
CAPITAL OUTLAY			
Work in Progress	496,380	13,400	-
TOTAL CAPITAL OUTLAY	496,380	13,400	-
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - Fund 524	750,000	750,000	(487,094)
Transfer IN (OUT) - Fund 800	(750,000)	(750,000)	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	(487,094)
INCREASE (DECREASE) IN FUND BALANCE	554,661	1,036,109	(487,094)
BEGINNING FUND BALANCE	(549,016)	(549,016)	487,094
ENDING FUND BALANCE	\$ 5,645	\$ 487,094	\$ -
 Work in Progress Detail	 <u>2023-24</u>	 <u>2024-25</u>	
Project	<u>Amended Budget</u>	<u>Projected Actual</u>	<u>Proposed Budget</u>
Onaga Pedestrian Improvements Non-Grant	390,732	5,992	-
Little League Improvements Non-Grant	105,648	7,408	-
	496,380	13,400	-

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

538 - Hazard Mitigation Grant	FY22-23		FY23-24
	Amended Budget	Year-End Actual	Amended Budget
RECEIPTS			
Hazard Mitigation Fed Grant Rev	\$ 45,000	\$ -	\$ 45,000
Interest	-	-	-
TOTAL RECEIPTS	45,000	-	45,000
EXPENDITURES			
Indirect Cost Recovery	-	-	-
TOTAL EXPENDITURES	-	-	-
CAPITAL OUTLAY			
Work in Progress	45,000	-	45,000
TOTAL CAPITAL OUTLAY	45,000	-	45,000
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - Fund 001	-	-	-
Transfer IN (OUT) - Fund 800	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE			
	-	-	-
BEGINNING FUND BALANCE			
	-	-	-
ENDING FUND BALANCE			
	\$ -	\$ -	\$ -
 Work in Progress Detail			
	FY22-23		FY23-24
Project	Amended Budget	Actual	Amended Budget
Local Hazard Mitigation Plan Project	45,000	-	45,000
	45,000	-	45,000

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

560 - CDBG	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
CDBG Reimbursement - Project	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
CDBG Reimbursement - TVLL	136,276		-	-
TOTAL RECEIPTS	261,276	-	125,000	125,000
EXPENDITURES				
Indirect Cost	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
CAPITAL OUTLAY				
Work in Progress	261,276	-	125,000	125,000
TOTAL CAPITAL OUTLAY	261,276	-	125,000	125,000
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT)-Fund 801 (North Park)	(194,662)	(194,662)	-	-
Transfer IN (OUT)-Fund 800 (CV)	-	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	(194,662)	(194,662)	-	-
INCREASE (DECREASE) IN FUND BALANCE				
	(194,662)	(194,662)	-	-
BEGINNING FUND BALANCE	194,662	194,662	(0)	(0)
ENDING FUND BALANCE	\$ (0)	\$ (0)	\$ (0)	\$ (0)
Work in Progress Detail				
	2023-24		2024-25	2025-26
Project	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
TVLL Improvement Project*	136,276	-	-	-
CDBG - Unprogrammed Funds*	125,000	-	-	-
Senior Center Improvements	-	-	125,000	125,000
	261,276	-	125,000	125,000

*To be reassigned to Senior Center in July 2024

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

570 - Recycling Activities	2022-23		2023-24
	Amended Budget	Year-End Actual	Amended Budget
RECEIPTS			
Revenue	\$ 5,000	\$ 5,782	\$ 5,000
CalRecycle Grant	30,304	30,304	-
Interest	50	127	50
TOTAL RECEIPTS	35,354	36,213	5,050
EXPENDITURES			
Earth Day Supplies	550	-	550
Professional Services	40,000	9,016	30,984
Water Refill Stations	3,935	-	3,935
Designated Recycling Activities - TBD	10,847	5,949	9,398
Indirect Cost	-	-	-
TOTAL EXPENDITURES	55,332	14,965	44,867
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
OPERATING TRANSFERS IN (OUT)			
Transfer IN - Fund 547	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(19,978)	21,248	(39,817)
BEGINNING FUND BALANCE	21,177	21,177	42,426
ENDING FUND BALANCE	\$ 1,199	\$ 42,426	\$ 2,609

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

574 - ARPA Funding	2022-23		2023-24
	Adopted Budget	Year-End Actual	Amended Budget
RECEIPTS			
County ARPA- Senior Center Project	\$ -	\$ -	\$ 998,000
County ARPA- Pickelball Community Cntr Project			1,600,000
County ARPA - YVARC Project			3,904,598
TOTAL RECEIPTS	-	-	6,502,598
EXPENDITURES			
Indirect Cost Recovery	-	-	-
TOTAL EXPENDITURES	-	-	-
CAPITAL OUTLAY			
Work in Progress	-	-	2,598,000
TOTAL CAPITAL OUTLAY	-	-	2,598,000
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - Prop 68 Fund 572	-	-	3,904,598
Transfer IN (OUT) - General Fund 001	(2,604,760)	(2,604,761)	(531)
TOTAL OPERATING TRANSFERS IN (OUT)	(2,604,760)	(2,604,761)	3,904,067
INCREASE (DECREASE) IN FUND BALANCE	(2,604,760)	(2,604,761)	7,808,665
BEGINNING FUND BALANCE	2,604,760	2,605,292	(0)
ENDING FUND BALANCE	\$ -	\$ 531	\$ 7,808,665

	2022-23		2023-24
	Adopted Budget	Year-End Actual	Amended Budget
<u>Work in Progress Detail</u>			
County ARPA- Senior Center Project	-	-	998,000
County ARPA- Pickleball Community Cntr Project	-	-	1,600,000
	-	-	2,598,000

Town of Yucca Valley
 FY 2024-26 Adopted Budget
 Special Revenue Funds

	2022-23		2023-24
	Adopted Budget	Year-End Actual	Amended Budget
575 - Parks Bond Grant - Prop 68			
RECEIPTS			
Grant Revenue - Per Capita Grant	177,952	-	177,952
TOTAL RECEIPTS	177,952	-	177,952
EXPENDITURES			
Indirect Cost Recovery	-	-	-
TOTAL EXPENDITURES	-	-	-
CAPITAL OUTLAY			
Work in Progress	177,952	-	177,952
TOTAL CAPITAL OUTLAY	177,952	-	177,952
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - General Fund 001	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	-	-	-
BEGINNING FUND BALANCE	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -
	FY2022-23	FY2023-24	
	Adopted Budget	Year-End Actual	Amended Budget
Per Capita Grant Work In Progress			
Capital Project - Skate Park Improvements	177,952	-	177,952
Total Phase 1 Project Costs	177,952	-	177,952

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

581 - LLD	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
RECEIPTS			
Assessments-Living Space-TM16957-5810	\$ 1,000	\$ 1,500	\$ 1,500
Assessments-Mesquite 55-TM16587-5811	1,000	1,000	1,000
Assessments-YV Estates-TM17328-5812	1,500	1,500	1,500
Assessments-TM17455	5,000	5,000	5,000
Interest	500	500	500
TOTAL RECEIPTS	<u>9,000</u>	<u>9,500</u>	<u>9,500</u>
EXPENDITURES			
Indirect Cost	2,500	2,500	2,500
County Admin Cost	1,500	1,500	1,500
Assessment Engineering	5,000	5,000	5,000
TOTAL EXPENDITURES	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS IN (OUT)			
	-	-	-
TOTAL OPERATING TRANSFERS IN(OUT)	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>-</u>	<u>500</u>	<u>500</u>
BEGINNING FUND BALANCE	<u>99,967</u>	<u>99,967</u>	<u>100,467</u>
ENDING FUND BALANCE	<u><u>\$ 99,967</u></u>	<u><u>\$ 100,467</u></u>	<u><u>\$ 100,967</u></u>

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

	2023-24	2024-25	2025-26
582 - Streets and Drainage Maint District	Adopted Budget	Proposed Budget	Proposed Budget
RECEIPTS			
Assessments-Living Space-TM16957-5810	\$ 765	\$ 500	\$ 500
Assessments-Mesquite 55-TM16587-5811	33,400	35,000	35,000
Assessments-YV Estates-TM17328-5812	500	500	500
Assessments-Home Depot-TM17455-5813	5,000	5,000	5,000
Interest	500	500	500
TOTAL RECEIPTS	40,165	41,500	41,500
EXPENDITURES			
Indirect Cost	1,000	1,000	1,000
County Admin Cost	1,500	1,500	1,500
Assessment Engineering	5,500	5,500	5,500
TOTAL EXPENDITURES	8,000	8,000	8,000
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT)	-	-	-
TOTAL OPERATING TRANSFERS IN(OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	32,165	33,500	33,500
BEGINNING FUND BALANCE	349,824	381,989	415,489
ENDING FUND BALANCE	\$ 381,989	\$ 415,489	\$ 448,989
 Work in Progress Detail			
Project	2023-24	2024-25	2025-26
Mesquite 55 TM16587	-	-	-
	-	-	-

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

583 - MELLO ROOS CFD	2023-24	2024-25	2025-26
	Adopted	Proposed	Proposed
	Budget	Budget	Budget
RECEIPTS			
Warren Vista CFD Receipts	\$ 6,000	\$ 6,000	\$ 6,000
Dollar General CFD Receipts	2,200	2,000	2,000
Super Walmart CFD Receipts	17,000	17,000	17,000
Burrtec CFD Receipts	46,000	46,000	46,000
Hawks Ridge CFD Receipts	2,000	2,000	2,000
Sage Estates CFD Receipts	34,000	34,000	34,000
O'Reilly CFD Receipts	2,600	2,600	2,600
Mohawk CFD Receipts	2,500	2,500	2,500
LAIF Interest	500	500	500
TOTAL RECEIPTS	112,800	112,600	112,600
EXPENDITURES			
Indirect Cost		1,000	1,000
County Admin Cost		500	500
Assessment Engineering	6,300	6,300	6,300
TOTAL EXPENDITURES	6,300	7,800	7,800
CAPITAL OUTLAY			
Work in Progress	60,000	60,000	60,000
TOTAL CAPITAL OUTLAY	60,000	60,000	60,000
OPERATING TRANSFERS IN (OUT)			
TOTAL OPERATING TRANSFERS IN(OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	46,500	44,800	44,800
BEGINNING FUND BALANCE	334,859	381,359	426,159
ENDING FUND BALANCE	\$ 381,359	\$ 426,159	\$ 470,959
Work in Progress Detail			
Project	2023-24	2024-25	2025-26
	Adopted	Proposed	Proposed
	Budget	Budget	Budget
Signal Maintenance Control	10,000	10,000	10,000
Capital Project Contingency	50,000	50,000	50,000
	60,000	60,000	60,000

**Town of Yucca Valley
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Special Revenue Funds**

	2023-24	2024-25	2025-26
<i>630 - Bond Funded L/M Housing</i>	Amended Budget	Proposed Budget	Proposed Budget
RECEIPTS			
LAIF Interest	\$ 1,250	\$ 1,500	\$ 1,500
TOTAL RECEIPTS	1,250	1,500	1,500
EXPENDITURES			
Operating Expenditures	-	-	-
Professional Services	-	-	-
Debt Service - Housing Bonds	-	-	-
TOTAL EXPENDITURES	-	-	-
CAPITAL OUTLAY			
Work in Progress	56,000	56,000	56,000
TOTAL CAPITAL OUTLAY	56,000	56,000	56,000
OPERATING TRANSFERS IN (OUT)			
Transfer In (Out)	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	-	-	-
INCREASE (DECREASE) IN FUND BALANCE	(54,750)	(54,500)	(54,500)
BEGINNING FUND BALANCE	1,038,955	984,205	929,705
ENDING FUND BALANCE	\$ 984,205	\$ 929,705	\$ 875,205
Due to (from other funds)	(500,000)	(500,000)	(500,000)
ENDING CASH BALANCE	\$ 484,205	\$ 429,705	\$ 375,205
	2023-24	2024-25	2025-26
Work in Progress Detail	Amended	Proposed	Proposed
Project	Budget	Budget	Budget
Qualified L/M Housing Project	50,500	50,000	50,000
Town Sewer Connections	5,500	5,500	5,500
	56,000	55,500	55,500

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<i>632 - Town Housing Fund</i>	<u>Adopted</u>	<u>Proposed</u>	<u>Proposed</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
RECEIPTS			
Interest	500	500	500
TOTAL RECEIPTS	<u>500</u>	<u>500</u>	<u>500</u>
EXPENDITURES			
Professional Services	2,500	2,500	2,500
TOTAL EXPENDITURES	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
CAPITAL OUTLAY			
Work in Progress	-	-	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
OPERATING TRANSFERS IN (OUT)			
Transfer IN (OUT) - Loan payment	-	-	-
TOTAL OPERATING TRANSFERS IN (OUT)	<u>-</u>	<u>-</u>	<u>-</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>
BEGINNING FUND BALANCE	<u>(1,201,419)</u>	<u>(1,203,419)</u>	<u>(1,205,419)</u>
ENDING FUND BALANCE	<u><u>\$ (1,203,419)</u></u>	<u><u>\$ (1,205,419)</u></u>	<u><u>\$ (1,207,419)</u></u>
ADVANCES FROM OTHER FUNDS			
Advance from General Fund	183,935	184,803	185,671
Advance from Dev Impact Fund	579,916	571,705	571,705
Advance from L/M Housing Bond Fund	556,679	556,679	556,679
ENDING CASH BALANCE	<u><u>\$ 117,111</u></u>	<u><u>\$ 107,768</u></u>	<u><u>\$ 106,636</u></u>

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

635- Public Art Fund	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
Donations	\$ -	\$ -	\$ -	\$ -
Interest	-	300	500	500
TOTAL RECEIPTS	-	300	500	500
EXPENDITURES				
Expenditures - Town Public Art Partnership	-	-	15,000	15,000
Expenditures - PRCC Public Art Program	100,000	15,600	60,000	60,000
TOTAL EXPENDITURES	100,000	15,600	75,000	75,000
CAPITAL OUTLAY				
Work in Progress	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TRANSFERS IN (OUT)				
Transfer IN (OUT) - General Fund	50,000	50,000	75,000	75,000
TOTAL TRANSFERS IN (OUT)	50,000	50,000	75,000	75,000
INCREASE (DECREASE) IN FUND BALANCE	(50,000)	34,700	500	500
BEGINNING FUND BALANCE	50,124	50,124	84,824	85,324
ENDING FUND BALANCE	\$ 124	\$ 84,824	\$ 85,324	\$ 85,824

Town of Yucca Valley
 FY 2024-26 Adopted Budget
 Special Revenue Funds

	2023-24	
636- Aquatics and Recreation Center Reserve Fund	Amended Budget	Projected Actual
RECEIPTS		
Donations	\$ -	\$ -
Interest	-	-
TOTAL RECEIPTS	-	-
EXPENDITURES		
Operating Expenditures	-	-
TOTAL EXPENDITURES	-	-
CAPITAL OUTLAY		
Work in Progress	-	-
TOTAL CAPITAL OUTLAY	-	-
OPERATING TRANSFERS IN (OUT)		
Transfer IN (OUT) - General Fund 001	500,000	500,000
TOTAL OPERATING TRANSFERS IN (OUT)	500,000	500,000
INCREASE (DECREASE) IN FUND BALANCE	500,000	500,000
BEGINNING FUND BALANCE	500,000	500,000
ENDING FUND BALANCE	\$ 1,000,000	\$ 1,000,000

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

800 - Capital Projects Reserve	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
State Grant Reimbursement	\$ -	\$ (40,319)	\$ -	\$ -
Cost Recovery	35,000	35,000	50,000	50,000
TOTAL RECEIPTS	35,000	(5,319)	50,000	50,000
EXPENDITURES				
Spec Prof Serv-Other	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
CAPITAL OUTLAY				
Construction Projects	4,383,414	4,259,470	550,000	50,000
Capital Replacement	1,281,567	490,000	350,000	360,000
Vehicle & Equipment Replacement	850,466	688,071	250,000	250,000
Capital Maintenance	15,000	10,853	15,000	15,000
TOTAL CAPITAL OUTLAY	6,530,446	5,448,393	1,165,000	675,000
OPERATING TRANSFERS IN (OUT)				
Transfer IN (OUT)- Fund 001 Vehicle Res	500,000	500,000	-	-
Transfer IN (OUT)- Fund 001 A/S vehicle	8,905	8,905	9,000	9,500
Transfer IN (OUT)- Fund 001 Unassigned	3,050,000	3,050,000	-	-
Transfer IN (OUT)- Fund 222 Debt Service	-	-	-	-
Transfer IN (OUT)- Fund 350 DIF Fund	-	-	-	-
Transfer IN (OUT)- Fund 536 ATP Grant Match	750,000	750,000	-	-
Transfer IN (OUT)- Fund 572 Prop 68 Aquatics	(3,500,000)	(3,500,000)	-	-
Transfer IN (OUT)- Fund 801 Measure Y	250,000	250,000	-	-
	1,058,905	1,058,905	9,000	9,500
INCREASE (DECREASE) IN FUND BALANCE	(5,436,541)	(4,394,808)	(1,106,000)	(615,500)
Unassigned Cap Reserve Fund	4,354,863	4,354,863	1,352,600	216,412
Town Wide Infrastructure Reserve	1,202,526	1,202,526	-	-
Specialized Professional Services Reserve	52,322	52,322	52,322	2,322
Unspent Bond Proceeds - 2022 Debt Issuance	2,500,000	2,500,000	2,500,000	2,500,000
Unspent Bond Proceeds-Sewer Design	41,379	41,379	30,526	15,526
Fleet Reserve	157,773	157,773	(21,392)	73,796
BEGINNING FUND BALANCE	8,308,863	8,308,863	3,914,056	2,808,056
Unassigned Cap Reserve Fund	477,408	1,352,600	216,412	(381,766)
Specialized Prof. Services Reserve	52,322	52,322	2,322	-
Unspent Bond Proceeds - 2022 Debt Issuance	2,500,000	2,500,000	2,500,000	2,500,000
Unspent Bond Proceeds-Sewer Design	26,379	30,526	15,526	526
Fleet Reserve	(183,788)	(21,392)	73,796	73,796
ENDING FUND BALANCE	\$ 2,872,322	\$ 3,914,055	\$ 2,808,056	\$ 2,192,556
Construction Projects				
Project Detail				
Town Hall Redesign	501,234	501,234	-	-
Public Buildings Design/Renov	100,000	-	-	-
Tri Valley Maintenance	88,475	88,475	50,000	50,000
Old Town Beautification	3,250,000	3,250,000	-	-
Safe Route to Schools (Match)	-	-	500,000	-
Town Property - Utility Undergrounding	85,000	85,000	-	-
Town Property Capital Maintenance/Annexed Prop East Fence	358,706	334,761	-	-
	4,383,414	4,259,470	550,000	50,000
Capital Replacement Program				
Cap Projects- Contingency	566,607	270,000	200,000	200,000
Financial Software	17,507	-	-	-
Admin Services Masterplan Projects	50,000	-	50,000	60,000
CC Masterplan - CEQA	120,000	120,000	-	-
Town Property Acquisition	527,453	100,000	100,000	100,000
	1,281,567	490,000	350,000	360,000
Vehicle and Equipment Replacement				
Water Truck (replacement)	88,600	-	-	-
Vehicle/Equipment Repl	761,866	688,071	250,000	250,000
Capital Maintenance Program	850,466	688,071	250,000	250,000
Public Works				
Sewer Assessment Fees	15,000	10,853	15,000	15,000
	15,000	10,853	15,000	15,000

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

801-Town Essential Services	2023-24		2024-25	2025-26
	Amended Budget	Projected Actual	Proposed Budget	Proposed Budget
RECEIPTS				
Sales Tax	\$ 2,900,000	\$ 2,842,399	\$ 2,900,000	\$ 2,950,000
Interest Income	65,225	35,000	25,000	20,000
TOTAL RECEIPTS	2,965,225	2,877,399	2,925,000	2,970,000
EXPENDITURES				
Indirect Cost Recovery	120,000	120,000	120,000	120,000
Measure Communication Services	25,000	25,000	30,000	30,000
Sales Tax Admin Costs	-	3,910	4,000	4,000
TOTAL EXPENDITURES	145,000	148,910	154,000	154,000
CAPITAL OUTLAY				
Work in Progress	6,044,160	4,391,567	3,911,000	3,140,800
TOTAL CAPITAL OUTLAY	6,044,160	4,391,567	3,911,000	3,140,800
OPERATING TRANSFERS IN (OUT)				
Transfer In (Out) - Fund 800	(250,000)	(250,000)	-	-
Transfer In (Out) - Fund 572	(1,500,000)	(1,500,000)	-	-
Transfer In (Out) - Fund 560	194,662	194,712	-	-
	(1,555,338)	(1,555,288)	-	-
INCREASE (DECREASE) IN FUND BALANCE	(4,779,273)	(3,218,366)	(1,140,000)	(324,800)
BEGINNING FUND BALANCE	5,012,258	5,012,258	1,793,892	653,892
ENDING FUND BALANCE	\$ 232,985	\$ 1,793,892	\$ 653,892	\$ 329,092
Work in Progress Detail				
Maintenance of Existing Essential Public Safety	1,035,000	1,035,000	930,000	985,800
Slurry Seal	2,449,908	1,692,895	-	1,250,000
Crack Sealing	239,878	-	-	250,000
Safe Routes to Schools (Match)	-	-	1,250,000	-
Emergency Dirt Road Maintenance	-	-	100,000	100,000
Infrastructure Contingency	368,692	2,200	200,000	200,000
Essig Park	912,981	782,572	-	-
Town Recreation and Park Improvements	180,000	25,000	350,000	-
Sports Court Resurfacing	33,057	33,057	-	-
Infrastructure Projects	4,184,517	2,535,724	1,900,000	1,800,000
Expanded Senior Programming	75,000	75,000	80,000	85,000
Senior Center Improvements (w/ Parking Lot)	259,643	259,643	-	-
Community Non-Profit Partnerships	130,000	130,000	100,000	100,000
Homelessness Program	-	-	100,000	100,000
Museum Improvements	-	-	50,000	-
QOL - Vector Control Services	20,000	16,200	66,000	70,000
SR 62 Beautification - Monument Signs	-	-	435,000	-
CA Welcome Center Roof Maintenance	-	-	250,000	-
Sports Complex Masterplan	120,000	120,000	-	-
Community-Wide QOL Program - CC Athletics Masterplan	220,000	220,000	-	-
	6,044,160	4,391,567	3,911,000	3,140,800

**Town of Yucca Valley
FY 2024-26 Adopted Budget
Special Revenue Funds**

802 Sewer Assessment Assistance	<u>2023-24</u> Adopted Budget	<u>2024-25</u> Proposed Budget	<u>2025-26</u> Proposed Budget
RECEIPTS			
Measure Z Sales Tax	\$ 2,900,000	\$ 2,900,000	\$ 2,950,000
Interest Income	5,000	5,000	5,000
TOTAL RECEIPTS	<u>2,905,000</u>	<u>2,905,000</u>	<u>2,955,000</u>
EXPENDITURES			
Measure Communication Services	20,000	25,000	25,000
Pass Through to HDWD	2,760,000	2,760,000	3,584,370
Sales Tax Admin Costs	125,000	120,000	120,000
TOTAL EXPENDITURES	<u>2,905,000</u>	<u>2,905,000</u>	<u>3,729,370</u>
 OPERATING TRANSFERS IN (OUT)	 <u>-</u>	 <u>-</u>	 <u>-</u>
 INCREASE (DECREASE) IN FUND BALANCE	 <u>-</u>	 <u>-</u>	 <u>(774,370)</u>
 BEGINNING FUND BALANCE	 \$ 774,370	 \$ 774,370	 \$ 774,370
ENDING FUND BALANCE	<u>\$ 774,370</u>	<u>\$ 774,370</u>	<u>\$ (0)</u>

Notes

1. Estimated annual revenue increased to reflect projected actuals.
2. Admin cost based on 5% of revenues to cover finance costs, communication plan, outreach.

Town of Yucca Valley
Operating Budget

Glossary of Finance and Budget Terms

AB2928 – A State of California Assembly Bill entitled “Traffic Congestion Relief Act” that provides funding for street and highway pavement maintenance, rehabilitation, and reconstruction of necessary associated facilities.

Accounting System – The collective set of records and procedures used to record, classify and report information on the financial status and operations of the Town.

Accounts Payable – A short-term liability account reflecting amounts owed by the Town to external entities for goods and services furnished.

Accounts Receivable – An asset account reflecting amounts due to the Town from private persons or organizations for goods and services furnished by a government.

Adopted Budget – The title of the budget following its formal adoption by resolution of the Town Council.

Amended Budget – The title of the budget version that includes all amendments to the Adopted Budget approved by Council throughout the fiscal year.

Appropriation – A legislative act by the Town Council authorizing the expenditure of a designated amount of public funds for a specific purpose.

Assessed Valuation – A valuation set upon real estate or other property by a government as a basis for levying taxes.

Audit – An examination of Town records and accounts by an external source to check their validity and accuracy.

Benefits – Those benefits paid by the Town as conditions of employment. Examples include insurance and retirement benefits.

Bond – A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

Budget – A spending plan and policy guide comprised of an itemized summary of the Town’s probable expenditures and revenues for a given fiscal year.

CALPERS – Public Employees Retirement System provides retirement benefits for the employees of Public Agencies in the State of California.

Town of Yucca Valley

Operating Budget

Capital Expenditures – Expenditures related to the acquisition, replacement, or improvement of a section of the Town’s infrastructure.

Capital Improvement Program – The long-range construction plan designed to foresee and address the Town’s future capital needs.

Capital Project – Any major construction, acquisition, or renovation that increases the useful life of the Town’s physical assets or adds to their value.

Carryover – An unspent appropriation of one fiscal period re-authorized for a subsequent period.

Community Development Block Grants (CDBG) – Federal funds distributed from the U.S. Department of Housing and Urban Development that are passed through to the Town’s CDBG (special revenue) fund. The Town primarily uses these funds for public improvements and local social programs.

Citizens’ Option for Public Safety (COPS) – A state funded program that provides supplemental funding to local jurisdictions for front-line municipal police services.

Comprehensive Annual Financial Report (CAFR) – The official financial report of the Town. It includes an audit opinion as well as basic financial statements and supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions.

COBRA – Congress passed the landmark Consolidated Omnibus Budget Reconciliation Act (COBRA) health benefit provisions in 1986. The law amends the Employee Retirement Income Security Act (ERISA), the Internal Revenue Code and the Public health services Act to provide continuation of group health coverage that otherwise would be terminated.

Debt Service – Payment of interest and repayment of principal to holders of the Town’s various debt instruments.

Depreciation – The expense incurred with the expiration of a capital asset.

Direct Costs – Operational expenditures exclusive to a specific service or program.

Discretionary Revenue – Revenues that are generated by general or specific taxing authority such as Property or Sales Taxes.

Encumbrance – The designation of appropriated funds to buy an item or service.

Town of Yucca Valley

Operating Budget

Expenditures – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants entitlement and shared revenues.

Fiscal – Of, or pertaining to the finances of the Town.

Fiscal Year – The twelve-month period beginning July 1st and ending June 30th of the subsequent calendar year.

Fixed Assets – Assets of a long-term character which are intended to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Full-time Equivalent Positions – The conversion of a part-time, temporary, or volunteer positions to a decimal equivalent of a full-time position based on an annual amount of 2,080 hours worked.

Fund Accounting – System, particularly used by governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements.

Generally Accepted Accounting Principles – A uniform set of minimum standards for external financial accounting and reporting.

Gann Appropriation Limit – A State of California mandated appropriation limit imposed on local jurisdictions.

General Fund – See Operating Budget.

General Plan – The fundamental policy document that guides the Town's future growth and development.

General Revenue – See Discretionary Revenues.

Governmental Accounting Standards Board (GASB) – The authoritative accounting and financial reporting standard-setting body for government entities.

Grants – A contribution by a government or other organization to provide funding for a specific project. Grants can either be classified as capital projects or operational, depending on the grantee.

Town of Yucca Valley

Operating Budget

Indirect Cost – Costs that are essential to the operation of the Town but not exclusive to any specific service or program. Indirect costs are primarily associated with support departments such as Town Clerk, Town Attorney, Administration, IT, Human Resources, and Finance.

Infrastructure – Basic physical assets such as buildings, streets, sewers, and parks.

Interest Expense – Interest costs paid by the Town on loans and bonds.

Levy – The total amount of taxes, special assessments, or service charges imposed by a government.

Liability – Debt or other legal obligations arising out of past transactions that will be liquidated, renewed, or refunded at some future date.

Municipal Code – A collection of ordinances approved by the Town Council.

Operating Budget – Costs associated with the on-going, day-to-day operation of the Town.

Ordinance – A formal legislative enactment by the Town Council.

Other Expenditures – All budgeted expenditures that do not fall into one of the three primary expenditure categories: Personnel, Supplies and Services, and Capital.

Personnel Services Expenditures – Salaries, wages, and benefits paid for services performed by Town employees.

Program Revenue – Revenues generated by a given activity.

Proposed Budget – The title of the budget prior to its formal adoption by resolution of the Town Council.

Redevelopment Agency (RDA) – Purpose of the Yucca Valley Redevelopment Agency is to eliminate urban blight in the Town of Yucca Valley. Agency is a component unit of the Town of Yucca Valley; it is controlled by the Town, which appoints Agency's Board of Directors. Town employees perform all the duties and functions required of the Agency.

Reserves – The portion of the General Fund balance set aside for contingencies.

Town of Yucca Valley

Operating Budget

Resolution – A special order of the Town Council that requires less legal formality than an Ordinance.

Spending Plan – A preliminary budget approved by Council contingent upon subsequent adoption of appropriations.

Supplies and Services Expenditures – Expenditures for supplies required for the daily operation of the Town and for contractual and professional services.

Yield – The rate of return on an investment based on the price paid.