



City of Brawley | FY2023/24

Operating and Capital Improvement Program Budget



June 20, 2023

FY23-24 Budget Study Session

Today's Presentation

FY23-24 Budget Process

Summary of Changes – All Funds

General Fund Reserves

Budget Document Overview

Budget Resolution





FY2023/24 Budget Process

- Dedicated budget website created
- Public meetings are available online during and after meetings
- All public meetings held in Council Chambers starting at 6:00PM

Initial Budget Overview

Wednesday, May 31, 2023
Special Council Meeting



Budget Updates

Tuesday, June 6, 2023
Regular Council Meeting



Budget Adoption

Tuesday, June 20, 2023
Regular Council Meeting

Quarterly Updates

Regular Council Meeting

- General Fund
- Capital Improvement Plan (CIP)
- Non- general funds (Special Revenue, Internal Service, Enterprise)



Direction and input for
Proposed Budget 1

- General Fund
- Capital Improvement Plan (CIP)
- Non- general funds (Special Revenue, Internal Service, Enterprise)



Direction and input for
Proposed Budget 2

- Revisit all changes to budget since last meeting – **All Funds**.



Install Final
Adopted Budget

July 1st, 2023

- Operating Budget
- CIP Budget
- Budget Adjustments
- Monitor Reserves



Summary of Changes

FY2023/24 **General Fund**

Revenue Changes (+) or (-)

Fees and Charges for Services\$ 58,000

Expenses Changes (+) or (-)

Salaries & Fringe Benefits/Other \$ 563,027


Workers Comp./Insurance Other Allocations- \$3,307

Technical Services..... \$ 10,500

Vehicle & Equipment Leases.....\$ 3,860

Employee Related/Other City Events \$ 2,000

Net Revenues Change vs. Prior version  \$ 58,000

Net Expenditures Change vs. Prior version  \$ 576,080



Summary of Changes

FY2023/24 Special Revenue Funds

Fund	Revenue Changes (+) or (-)
211	HUTA Revenues- \$ 38,785
217	Road Maintenance and Rehab SB1(RMRA) ...- \$ 13,171
222	Stonegarden Reimbursements- \$ 141,700
223-248	CFD's Assessment Revenue..... \$ 115,482

Fund	Expense Changes (+) or (-)
211	Salaries & Fringe Benefits/Other \$ 18,598
	Workers Comp./Insurance Other Allocations\$ 7,691
215	Workers Comp./Insurance Other Allocations\$ 435
222	Salaries & Fringe Benefits/Other -\$ 50,500
	Equipment..... -\$ 46,700
	Vehicles..... -\$ 44,500

Net Revenues Change vs. Prior version ↓ - \$ 78,174

Net Expenditures Change vs. Prior version ↓ -\$114,976

Summary of Changes

FY2023/24 Enterprise Funds



Fund Revenue Changes (+) or (-)

Fund Expense Changes (+) or (-)

501	Salaries & Fringe Benefits/Other	\$ 103,196
	Workers Comp./Insurance Other Allocations	\$28,232
	Fuel & Mileage.....	\$ 5,218
	Vehicle & Equipment Leases.....	\$ 4,693
511	Salaries & Fringe Benefits/Other	\$ 43,846
	Workers Comp./Insurance Other Allocations	\$ 23,360
521	Salaries & Fringe Benefits/Other	\$ 2,672
	Workers Comp./Insurance Other Allocations	\$ 904
531	Salaries & Fringe Benefits/Other	\$ 7,600
	Workers Comp./Insurance Other Allocations	\$ 589

Net Revenues Change vs. Prior version \$ 0

Net Expenditures Change vs. Prior version ↑ \$ 220,310



Summary of Changes

FY2023/24 Internal Service Funds

Fund Revenue Changes (+) or (-)

Fund Expense Changes (+) or (-)

601 [Salaries & Fringe Benefits/Other \$ 3,291

Net Revenues Change vs. Prior version \$ 0

Net Expenditures Change vs. Prior version  \$ 3,291



Summary Of All Funds

FY2023/24 Summary of Revenues/Expenditures

Fund Type	Revenues	Expenses	Surplus/(Deficit)
General Fund (1)	21,332,078	21,520,438	(188,361)
Special Funds (36)	5,364,835	5,770,003	(405,168)
Enterprise Funds (4)	16,351,220	16,564,689	(213,469)
Capital Improvement Fund (1)	8,155,400	8,155,400	0
Internal Service Funds (2)	2,190,151	2,247,172	(57,021)
Fiduciary Fund (1)	322,292	322,292	0
Overall Total	\$53,715,976	\$54,579,994	\$(864,019)

- Incorporated all operational needs based on departments input
- Incorporated all known updates from the State, County, and other local agencies
- Deficits are covered by fund balance (savings or the pledge of future revenues)
- Continuous monitoring is always recommended



General Fund Reserves

FY2023/24 Reserves Overview

Fund Balance Category	Estimated at 06/30/2023	Anticipated Surplus/Shortfall	Estimated at 06/30/2024
Non-spendable (prepaids)	88,606		88,606
Restricted for Library	58,904	-	58,904
Committed to Operational Carryovers	1,800,000		1,800,000
Committed to Capital Replacement Reserves	500,000		500,000
Public Safety Personnel Reserve	100,000	100,000	200,000
Unassigned	3,771,982	(288,361)	3,415,669
TOTAL FUND BALANCES	\$6,319,492	\$(188,361)	\$6,063,179

RESERVE TARGET CALCULATION - (15% of Expenses)			
FY 2023/24 Expenses at Budget Adoption	15% Target	Estimated at 6-30-2024	Surplus/ (Shortfall)
21,520,438	3,228,066	3,415,669	187,603



Carryovers are for multi-year projects/expenses



Reserve target is based on expenses and will adjust each year as expenses increase.



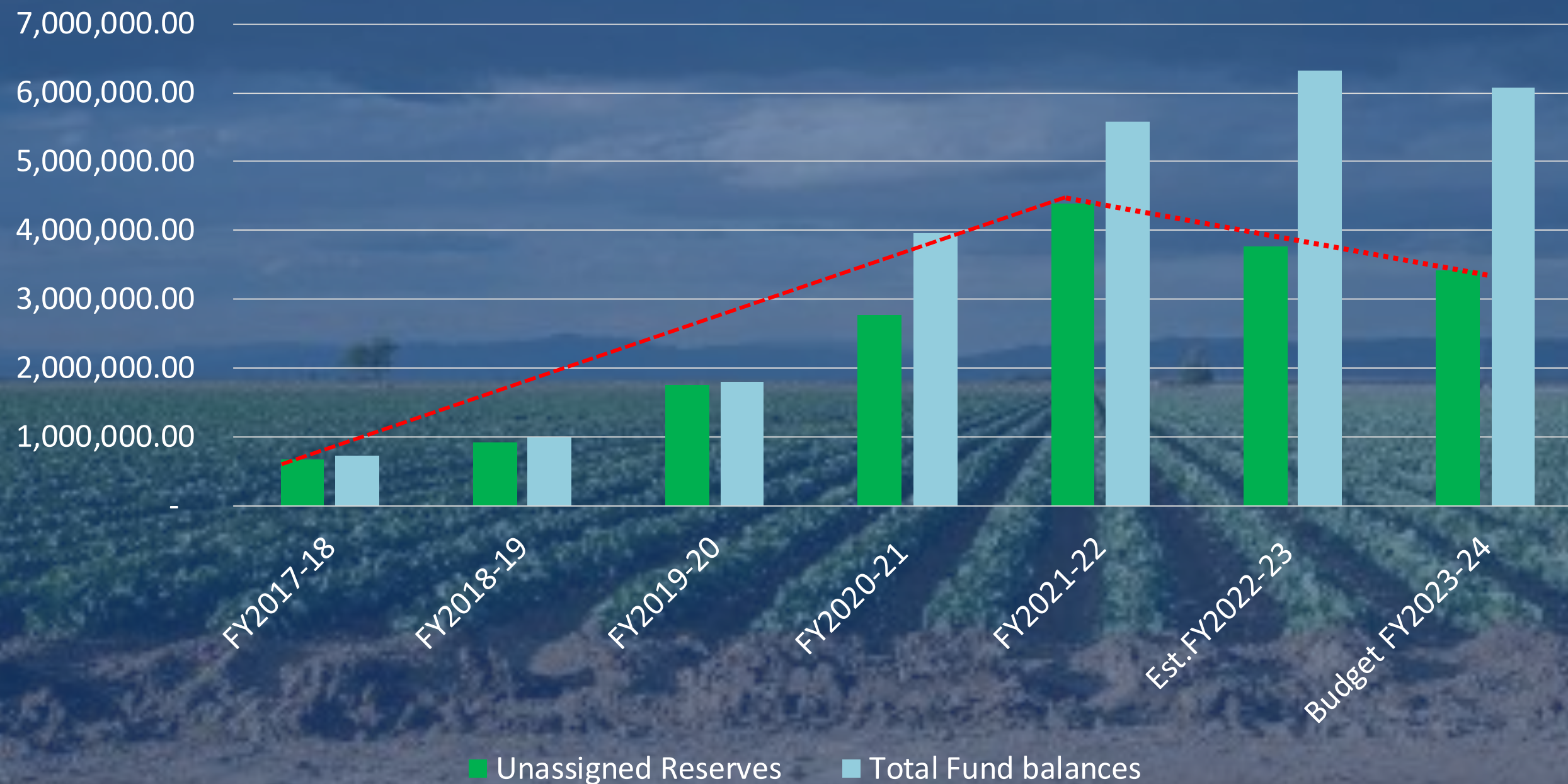
Reserves are reviewed again at mid-year after the FY2022/23 audit.



General Fund Reserves

FY2023/24 Reserves Overview

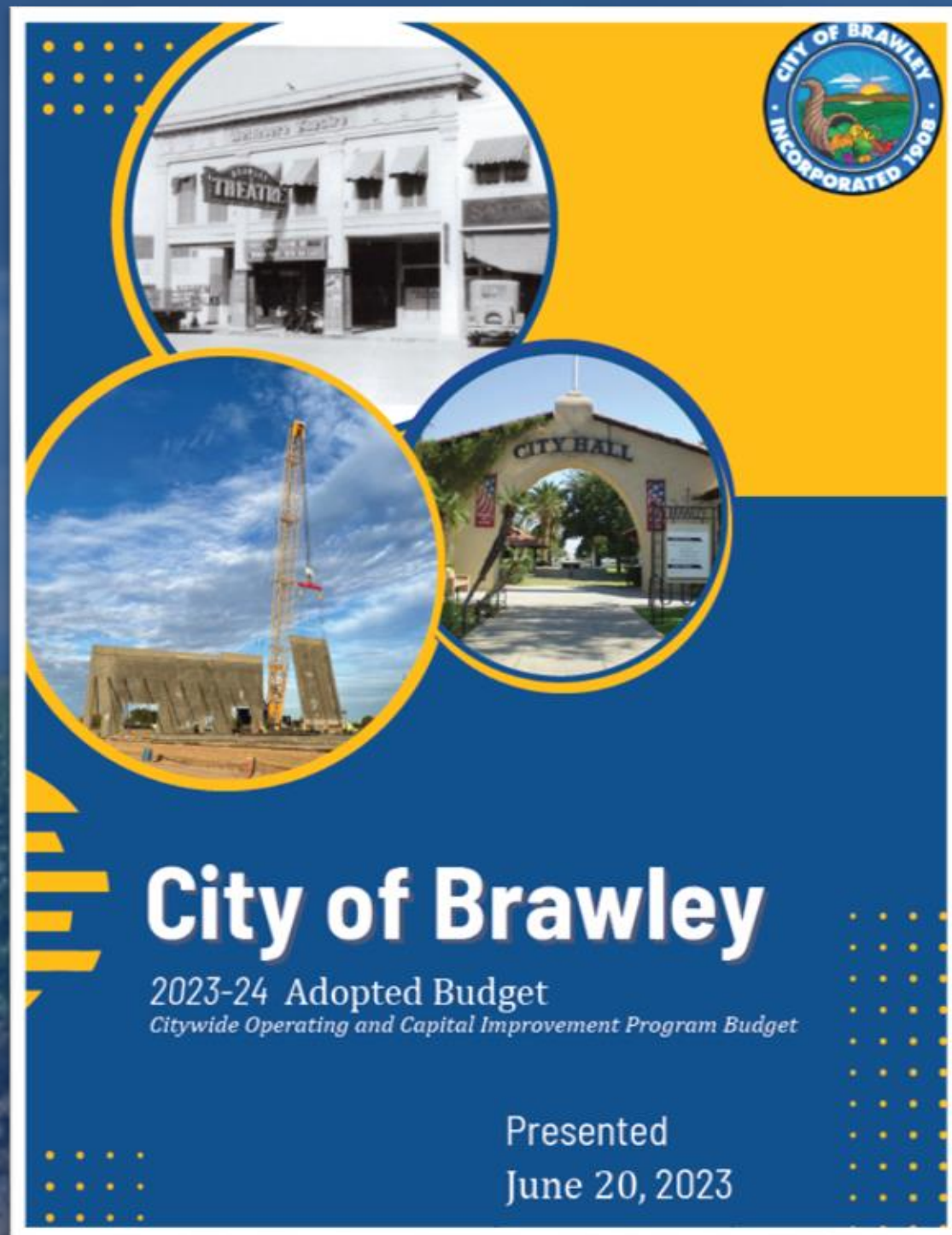
5-Year General Fund Reserve Overview



- 5-year Unassigned Reserve **growth rate is 37%**
- FY2022/23 a **14% decrease** of unassigned reserves it's expected vs prior year reserve.
- (Preliminary Analysis)
- FY2023/24 a **9 % decrease** of unassigned reserves it's expected vs FY2022/23.

Budget Document

FY2023/24 **Adopted Budget**



FY2022/23 Current Budget & all changes presented during study sessions:

- Proposed Budget 1 May 31,2023
- Proposed Budget 2 June 6,2023
- Adopted BudgetJune 20, 2023

City Council and Staff Page

City Manager's Letter

Summary of revenues and expenses for all Funds

General Fund reserves overview

General Fund summary of revenues and expenses by department

All revenue and expenses details by fund type

Personnel Summary



Budget Resolution



FY2023/24 **Adopted Budget**

Acknowledge Public Workshops

- Proposed Budget 1 May 31,2023
- Proposed Budget 2 June 6,2023
- Adopted BudgetJune 20, 2023

Appropriations Limit Calculation – Exhibit A

- Limit is \$ 23,667,077
- Capacity is \$ 10,664,596

General Fund Reserves- Exhibit B

- Estimated Unassigned Reserves at 06/30/2024 \$ 3,415,669
 - Estimated Total Reserves at 06/30/2024.....\$ 6,063,179
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From the City of Brawley

Thank You!

Council Members, City Staff and Community Members
