



CITY OF BRAWLEY

2022-23 Adopted

Citywide Operating and Capital Improvement Program Budget

Presented

June 21, 2022



City of Brawley
FY 2022/23 Adopted Budget

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CITY COUNCIL AND STAFF

FISCAL YEAR 2022/23

City of Brawley Adopted Budget

City Council

Sam Couchman - Mayor
George Nava – Mayor Pro-Tempore
Ramon Castro - Council Member
Donald Wharton - Council Member
Luke Hamby – Council Member



City Staff

Tyler Salcido - City Manager
William Smerdon - City Attorney
Alma Benavides - City Clerk
Karla Romero – Finance Director/City Treasurer
Jimmy Duran - Chief of Police
Michael York - Fire Chief
Guillermo Sillas - Public Works Director/City Engineer
Vacant – Development Services Director
Shirley Bonillas – Personnel and Risk Management Administrator
Deciderio Rodriguez - Library Manager
Rachel Fonseca - Parks and Recreation Manager
Armando Garibay, Information Technology Director



June 21, 2022

Citizens of the City of Brawley and Members of the City Council,

I am pleased to present the Adopted Fiscal Year 2022/23 budget for the City of Brawley and Successor Agency to Brawley Community Redevelopment Agency.

The budget document reflects spending authority beginning July 1, 2022 and ending June 30, 2023 for all city controlled funds. In total, the citywide budget establishes \$52.06 million in appropriations (expenditures and internal transfers), funded by \$54.84 million in expected revenue.

The budget is balanced and reflects the community's priority of sound fiscal management while maintaining adequate service levels. To gather community input, promote transparency, increase communication, and access to information; the proposed budget was presented at four public meetings prior to adoption. Resources have been allocated based on regulatory requirements, community priorities, and necessary capital improvements.

Operating Budget

The City's primary budgets are the General Fund Operating Budget and the Capital Improvement Program (CIP). The General Fund forecasts \$19,075,701 in revenues and proposes \$19,069,391 of expenditures, which results in a budget surplus of \$6,310. The budget includes funding for public safety (police and fire), recreational programs and parks, community facilities (library and senior center), and city services.

Capital Improvement Program

The 2022/23 CIP budget is \$9,245,792 and includes of 12 projects for water, wastewater, road and pedestrian improvements, and heavy equipment purchases. These projects focus on ensuring the delivery of essential utility services and enhancing transportation and public right of ways throughout the City.

General Fund Reserves

The City continues to support a long-term vision with sound financial management. The General Fund reserves are estimated to be \$2,700,00 as of June 30, 2022 and are projected to increase by \$6,310 to \$2,706,310 in 2022/23. The target is 15% of annually budgeted expenses, which equals \$2,860,409. The City shall continue to monitor and strive towards this target by increasing collaboration with external agencies, implementing economies of scale, ensuring revenues are collected, and efficiencies are identified within processes.

I would like to thank the City Council for its leadership, direction, support, and robust knowledge of City operations during this year's budget process and acknowledge every employee for their hard work, due diligence, and continued dedication to our community and its residents. The 2022/23 budget reflects the City's dedication to providing essential services and community programs with available resources.

Tyler Salcido
City Manager

RESOLUTION NO. 2022 - 36

RESOLUTION OF THE CITY COUNCIL AND THE SUCCESSOR AGENCY TO BRAWLEY COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF BRAWLEY, CALIFORNIA ESTABLISHING THE CITY'S APPROPRIATION LIMIT FOR FISCAL YEAR 2022/23 AND APPROVING THE OVERALL BUDGET FOR FISCAL YEAR 2022/23 – GENERAL, ENTERPRISE, SPECIAL FUNDS AND FUDICIARY FUNDS.

WHEREAS, Per Section 2.54(h) of the City of Brawley Municipal Code, the proposed budget is presented to the Mayor and Council for review and approval; and

WHEREAS, public workshops were held in the City of Brawley on April 5,2022, May 3, 2022, May 17, 2022 and June 7, 2022; and

WHEREAS, Section 7910 of the Government Code of the State of California provides that each year the governing body of each jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year; and

WHEREAS, Section 7902(b) of the Government Code sets forth the method for determining the said appropriations limit, to be based upon the limit application for the prior fiscal year and adjusted for changes in the cost-of-living and in City population; and

WHEREAS, the proposed Overall Budget for Fiscal Year 2022/23 is presented for the public's review and input.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BRAWLEY RESOLVES AS FOLLOWS:

- SECTION 1.** The Overall Budget for Fiscal Year 2022/23 – General, Enterprise, Special Funds and Fiduciary Funds is hereby approved and adopted.
- SECTION 2.** The appropriations limit for the City of Brawley established in accordance with Section 7902(b) of the California Government Code, for Fiscal Year 2022/23 is \$22,700,099 (Exhibit A).
- SECTION 3.** It is hereby found and determined that in compliance with Government Code Section 7910, the documentation used in the determination of said appropriation limit for Fiscal Year 2022/23 was available to the public in the Finance Department of the City at least fifteen days prior to this date.
- SECTION 4.** Continuing Appropriations which remain unspent and were authorized by City Council in Fiscal Year 2021/22 are approved in the Fiscal Year 2022/23 Budget in an amount not to exceed \$1,687,500 for the General Fund and \$15,230,758 for all other funds (Exhibit B) unless otherwise amended with future City Council approval.

SECTION 5. Budget adjustment procedures are approved as follows:

- A. Additional appropriations and the transfer of cash or unappropriated fund balance from one fund to another shall be made only upon City Council approval.
- B. Transfers of budgeted appropriations between funds or capital projects shall be made only upon City Council approval.
- C. Transfer of budgeted appropriations between accounts within a department, fund, or capital project may be made with the approval of the City Manager or his designee.
- D. Prior year budget continuing Appropriations and Encumbrances for unexpended capital projects and grant appropriations remaining from uncompleted prior year capital projects and grant programs shall be made with City Manager approval. These carryover appropriations are for prior year Council approved capital projects and shall not exceed the approved project budget.

SECTION 6. The City Council, recognizing the need for maintaining Fund Balance Reserves has established a Reserve Policy. These funds cannot be appropriated without the explicit approval of the City Council. The Budget incorporates a summary of reserve balances (EXHIBIT C), which will be used in the Fiscal Year 2021/22 Annual Comprehensive Financial Report (ACFR).

SECION 7. The Finance Director shall render a quarterly budget report to the City Council on the status of City operations as it relates to the approved budget and any amendments thereto.

APPROVED, PASSED AND ADOPTED at a regular meeting held on the 21st day of June 2022.

CITY OF BRAWLEY, CALIFORNIA


Sam Couchman, Mayor

ATTEST:


William Smerdon, Acting Deputy City Clerk

City of Brawley
Resolution No. 2022-36
Budget Appropriations for fiscal year 2022/23
Adopted: June 21, 2022
Page 3 of 3

I, **William Smerdon**, Acting Deputy City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2022 -36 was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 21st day of June, 2022 and that it was so adopted by the following roll call vote:

AYES:	Castro, Couchman, Hamby, Nava, Wharton
NAYES:	None
ABSTAIN:	None
ABSENT:	None

DATED: June 21, 2022



William Smerdon, Acting Deputy City Clerk

Year	(1) (\$) Prior Year Gann Limit	(2) City's Previous Year's Population	(3) City's Current Year's Population	(4) Population % Change	(5) U.S. CPI Annual % Change	(6) % Change in Local Non-Residential Construction	(7) % Change In Per Capita Income	(8) (\$) Current Year Gann Limit	(9) (\$) Compliance Amounts
16-17	-	26,327	26,566	0.90%	N/A	N/A	3.82%	16,538,114	8,913,159
17-18	16,538,114	26,629	26,928	1.12%	N/A	N/A	3.69%	17,340,918	8,950,594
18-19	17,340,918	27,116	27,417	1.11%	N/A	N/A	3.67%	18,176,886	8,574,562
19-20	18,176,886	27,073	27,337	0.98%	N/A	N/A	3.85%	19,060,771	9,069,885
20-21	19,060,771	27,229	27,349	0.44%	N/A	N/A	3.73%	19,858,873	8,910,326
21-22	19,858,873	27,494	27,326	-0.61%	N/A	N/A	5.73%	20,868,487	10,952,968
22-23	20,868,487	26,648	26,952	1.14%	N/A	N/A	7.55%	22,700,099	11,995,499

The Gann Limit is adjusted annually by multiplying the "Prior Year Gann Limit" (column 1) by the "% Change in Population" (column 4) and then by the greater of the "% Change in New Local Non-residential Construction or % Change in California Per Capita Income" (column 6 or 7). This Gann adjustment figure is then added to the prior year's limit amount to obtain the current year Gann limit amount in column 8. The U.S. CPI factor (column 5) was used in place of the non-residential construction (column 6) amount and the lower of the two factors, the U.S. CPI or Per Capita Income, for the calculation prior to FY 1990-91. The City has elected in column (2) and (3) to use the City population method versus the change in County population.

The Shaded boxes indicate the calculation factor that was used to calculate that year's Gann Limit.

City of Brawley Appropriations Limitation Calculation for FY 2022/23

Population 1/1/2021	Population 1/1/2022	% Change
26,648	26,952	1.14%

California Per Capita Personal Income: 7.55%

Computation of Appropriations Limitation:

Population Factor:	1.0114
Price Factor:	1.0755
Ratio Change:	1.0878

2021-22 Limitation:	20,868,487
x Ratio Change:	1.0878
2022-23 Limitation:	22,700,099

GANN APPROPRIATION LIMIT ANALYSIS

In 1979, Proposition 4, the "Gann" initiative, was passed. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of Government.

The Gann limit is adjusted annually by the following two factors:

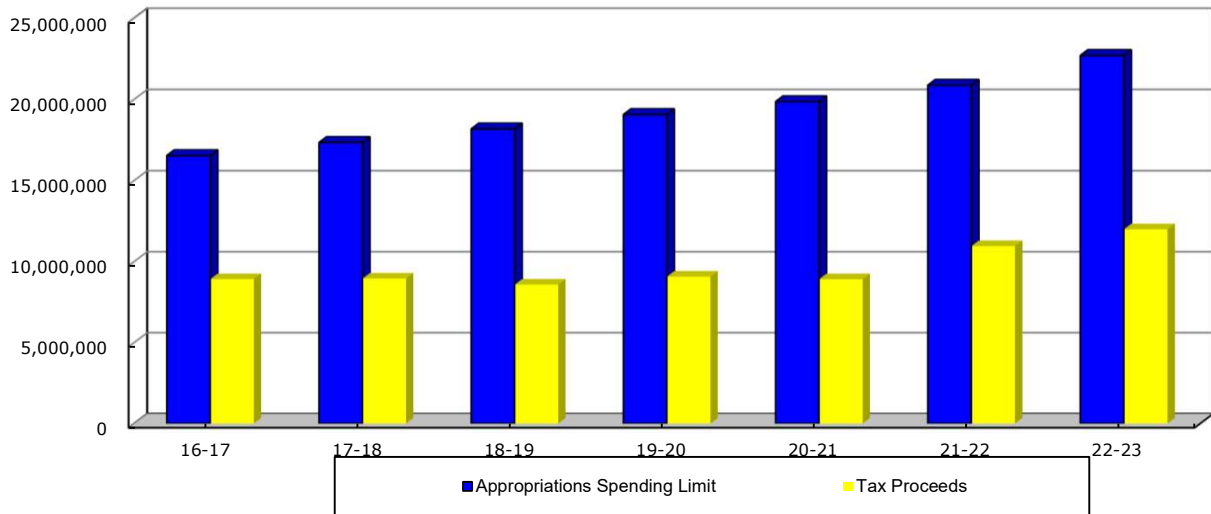
Annual population change and the greater of the change in:

- 1) State Per Capita Income, or
- 2) The Local Assessment roll for local non-residential construction.

When a City reaches this limit, excess tax revenue must be returned to the State or Citizens through a process of refunds, rebates, or other means that may be defined at that time. The Gann limit for the City of Brawley has increased steadily and still provides the City with a comfortable operating margin. The revenue collection and spending limit for the City of Brawley in FY 2022/23 is \$22.7 million. "Proceeds of taxes" are projected to be nearly \$12 million in FY 2022/23 allowing the City a margin of \$10.7 million.

On the graph below, the highest bars represent the spending limit and the lower bars represent the tax proceeds for the last seven years.

CITY OF BRAWLEY
SPENDING LIMIT VERSUS APPROPRIATIONS FROM TAX PROCEEDS



Acct#	Description	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23
410.100	Current Secured Property Taxes	1,707,477	1,765,400	1,821,400
410.110	Vehicle License Fee Swap	2,411,280	2,480,400	2,600,000
410.200	Current Unsecured Property Taxes	180,000	180,000	185,000
410.400	Other Property Taxes	43,080	45,000	35,000
410.401	RPTTF - RDA Pass Thru		56,000	75,000
410.412	RPTTF Residual		500,000	590,000
410.500	Sales & Use tax	2,260,337	2,900,000	3,200,000
410.600	Transient Hotel Lodging Taxes	301,200	380,000	430,000
410.700	Franchise Taxes		645,000	650,000
410.800	Business License Tax	56,000	54,000	54,000
410.900	Real Property Transfer Taxes	42,300	39,000	45,000
410.910	Utility Users Tax	1,900,000	1,900,000	2,300,000
	Subtotal Taxes	8,901,674	10,944,800	11,985,400
	Total revenues (excluding Pension Obligation Bond)	15,433,716	16,147,481	17,873,601
	Taxes as of % total	57.68%	67.78%	67.06%
460.100	Interest on investments	15,000	12,050	15,060
	Interest earned on taxes	8,652	8,168	10,099
	Total tax proceeds	8,910,326	10,952,968	11,995,499
	Appropriation limit	19,858,873	20,868,487	22,700,099
	Unused appropriation limit	10,948,547	9,915,519	10,704,600

Continuing Appropriations/Carryovers from FY 2021/22 to FY 2022/23

Vendor/Program	Account Number	Description	Estimate
4 Ergonomic Workstations	101-152.000-800.600	Furniture	\$ 7,500
Departmental Assessment	101-153.000-730.100	Professional Services	\$ 60,000
Litigation Legal Services	101-161.000-750.100	Legal Services	\$ 20,000
Info. Technology Upgrades	101-181.000-730.100	Professional Services	\$ 5,000
Firewall & Security Upgrades	101-181.000-730.200	Technical Services	\$ 50,000
Computer Upgrades	101-181.000-800.400	Equipment	\$ 15,000
Operational Flexibility	101-191.000-710.900	Contingency for Staffing	\$ 150,000
Hotel Tax Audit	101-191.000-730.100	Professional Services	\$ 30,000
Grant Writing Services	101-191.000-730.200	Technical Services	\$ 30,000
Police Recruitments	101-211.000-730.100	Professional Services	\$ 20,000
Criminal Investigations	101-211.000-730.200	Technical Services	\$ 40,000
Vehicle Leases	101-211.000-740.410	Vehicle & Equip. Leases	\$ 20,000
Vehicle Leases	101-221.000-740.410	Vehicle & Equip. Leases	\$ 10,000
Code Compliance	101-231.000-750.400	Travel & Training	\$ 2,000
Code Compliance	101-411.000-750.400	Travel & Training	\$ 1,000
Vehicle Leases	101-511.000-740.410	Vehicle & Equip. Leases	\$ 5,000
Lions Center Repairs	101-521.000-730.100	Professional Services	\$ 60,000
Lions Center Repairs	101-521.000-800.300	Improvements	\$ 1,162,000
GENERAL FUND TOTAL			\$ 1,687,500
Capital Improvements	201-650.000-920.100	Operating Transfers	\$ 540,000
Home Improvement Program	202-650.554.850.100	Loans	\$ 40,000
American Rescue Plan Act	209-191.000-800.300	Improvements	\$ 3,790,200
American Rescue Plan Act	209-191.000-800.400	Equipment	\$ 526,600
American Rescue Plan Act	209-191.000-800.500	Vehicles	\$ 291,500
Capital Improvements	211-312.000-800.400	Equipment	\$ 35,000
Capital Improvements	211-312.000-920.203	Transfers to CIP Streets	\$ 770,880
Capital Improvements	213-313.000-920.203	Transfers to CIP Streets	\$ 65,390
Capital Improvements	215-312.000-730.100	Professional Services	\$ 70,000
Capital Improvements	215-312.000-920.421	Transfers to CIP Streets	\$ 125,110
Capital Improvements	216-313.000-920.203	Transfers to CIP Streets	\$ 80,000
Capital Improvements	217-312.000-920.203	Transfers to CIP Streets	\$ 350,668
Capital Improvements	421.310.000-800.300	Street Improvements	\$ 1,594,300
Develop. Impact Fee Study	451-191.400-730.100	Professional Services	\$ 2,500
Develop. Impact Fee Study	452-211.400-730.100	Professional Services	\$ 2,500
Develop. Impact Fee Study	453-211.400-730.100	Professional Services	\$ 2,500
Develop. Impact Fee Study	454-241.400-730.100	Professional Services	\$ 2,500
Develop. Impact Fee Study	455-312.400-730.100	Professional Services	\$ 2,500
Capital Improvements	455-312.400-920.421	Transfers to CIP Streets	\$ 91,500
Develop. Impact Fee Study	456-321.400-730.100	Professional Services	\$ 2,500
Capital Improvements	456-321.400.800.300	Improvements	\$ 1,635,395
Develop. Impact Fee Study	457-331.400-730.100	Professional Services	\$ 2,500
Develop. Impact Fee Study	458-331.400-730.100	Professional Services	\$ 2,500
Capital Improvements	458-331.410.920.421	Transfers to CIP Streets	\$ 51,915
Develop. Impact Fee Study	459-511.400-730.100	Professional Services	\$ 2,500
Develop. Impact Fee Study	460-551.400-730.100	Professional Services	\$ 2,500

Continuing Appropriations/Carryovers from FY 2021/22 to FY 2022/23

Vendor/Program	Account Number	Description	Estimate
Water Treatment	501-321.000-720.300	Chemicals	\$ 50,000
Capital Improvements	501-321.000-800.300	Water Improvements	\$ 2,553,800
Capital Improvements	511-311.000-800.300	Wasterwater Improvements	\$ 55,000
Capital Improvements	511-332.000-800.300	Wasterwater Improvements	\$ 1,415,400
Capital Improvements	511-333.000-800.300	Wasterwater Improvements	\$ 662,400
Airport Improvements	531-351.000-730.100	Professional Services	\$ 45,000
Airport Maintenance	531-351.000-740.100	Repairs & Maintenance	\$ 5,000
Airport Commissioners	531-351.000-750.400	Travel & Training	\$ 2,000
Runway Improvements	531-351.000-800.300	Capital Improvements	\$ 358,700
TOTAL OTHER FUNDS			\$ 15,230,758
OVERALL TOTAL			\$ 16,918,258

NOTE: All carryovers are estimates based on projected invoices to end FY 2021/22. Upon completion of the final comprehensive FY 2021/22 audit (October 2022), Finance will verify account balances and present final carryover amounts based on actual remaining funds prior to adding carryovers to the FY 2022/23 budget.

CITY OF BRAWLEY			
General Fund Reserves Overview Based on Adopted Budget for Fiscal Year 2022/23 ESTIMATED FOR 6-30-2023			

FUND BALANCE CATEGORY	ESTIMATED AT 6-30-2022	ANTICIPATED OPERATING SURPLUS/(SHORTFALL)	ESIMATED AT 6-30-2023
Restricted for Library	\$ 59,000	\$ -	\$ 59,000
Committed to Operational Carryovers	\$ 1,687,500	\$ -	\$ 1,687,500
Committed to Capital Replacement Reserves	\$ 500,000		\$ 500,000
Unassigned	\$ 2,700,000	\$ 6,310	\$ 2,706,310
TOTAL FUND BALANCES	\$ 4,946,500	\$ 6,310	\$ 4,952,810

RESERVE TARGET CALCULATION - (15% of Expenses)			
FY 2022/23 Expenses at budget adoption	15% Target	Estimated at 6-30-2023	Surplus/(Shortfall)
\$ 19,069,391	\$ 2,860,409	\$ 2,706,310	\$ (154,099)

The budget is comprised of 42 unique Funds. Below is a summary of revenues and expenditures for all Funds represented in this budget document. These resources provide residents and visitors police and fire protection, public parks, infrastructure such as roads, water, wastewater, and trash services, as well and community

CITY OF BRAWLEY SUMMARY OF PROPOSED REVENUES AND EXPENDITURES BY FUND FISCAL YEAR 2022/23						
FUND #	FUND NAME	Estimated Fund Balance at 6/30/2022	TOTAL REVENUES	TOTAL EXPENSES	Estimated Carryovers	Estimated Fund Balance at 6/30/2023
101	General Fund	4,000,000	19,075,701	19,069,391	1,687,500	2,318,810
201	Economic Development Programs Fund	600,000	16,600	4,000	540,000	72,600
202	Community Development Block Grant	10,000	110,000	110,000	40,000	(30,000)
203	Program Income - HOME	255,000	200	-	-	255,200
204	Program Income - HOME Administration	21,000	200	100	-	21,100
205	Program Income - Cal HOME	-	100	-	-	100
209	American Rescue Plan Act Fund	2,000,000	3,147,028	-	4,608,300	538,728
210	Business License State Tax, ADA Fund	22,100	3,000	280	-	24,820
211	Gas Tax Fund	30,000	848,477	1,585,518	805,880	(1,512,921)
212	Highway Relinquishment Fund	6,840,000	60,000	602,550	-	6,297,450
213	Article 3 - Pedestrian & Bicycle Fund	210,000	27,500	317,272	65,390	(145,162)
214	Downtown Parking Fund	4,400	725	-	-	5,125
215	Measure D Fund	6,800,000	1,525,000	2,388,876	195,110	5,741,014
216	Article 8E - Public Transportation Fund**	340,000	61,000	27,350	80,000	293,650
217	Road Maint. & Rehabilitation Fund, SB1	1,280,000	626,900	823,440	350,668	732,792
222	Law Enforcement Fund	680,000	410,982	408,682	-	682,300
241	Bernardo Padilla Landscape & Lighting Fun	120,000	10,800	3,065	-	127,735
242	CFD 2005-2 Gateway Fund	25,000	150	-	-	25,150
243	CFD 2005-1 Victoria Park Fund	165,000	71,080	58,952	-	177,128
244	CFD 2005-4 Latigo Ranch Fund	81,000	136,595	20,910	-	196,685
245	CFD 2005-3 La Paloma Fund	18,000	25,450	18,700	-	24,750
246	CFD 2006-1 Malan Park Fund	320,000	165,388	101,550	-	383,838
247	CFD 2007-1 Luckey Ranch Fund	10,000	11,605	15,815	-	5,790
248	CFD 2007-2 Springhouse Fund	70,000	61,050	66,300	-	64,750
401	Successor Agency to the former Brawley Redevelopment Agency Fund	2,000	334,500	335,975	-	525
421	Capital Projects Streets Fund	1,594,300	8,826,808	8,826,808	1,594,300	-
451	General Government Facilities, DIF Fund	155,000	51,000	113,000	2,500	90,500
452*	Police Facilities, DIF Fund	192,000	51,200	185,000	2,500	55,700
453*	Fire Facilities, DIF Fund	189,800	60,400	203,000	2,500	44,700
454*	Animal Control Facilities, DIF Fund	10,400	3,050	3,000	2,500	7,950
455*	Transportation Facilities, DIF Fund	500,000	182,000	26,210	94,000	561,790
456*	Water Capacity, DIF Fund	2,764,000	245,000	853,000	1,637,895	518,105
457*	Wastewater Capacity, DIF Fund	2,534,000	154,000	3,000	2,500	2,682,500
458*	Stormwater Facilities, DIF Fund	95,000	15,200	3,000	54,415	52,785
459*	Parks & Recreation Facilities, DIF Fund	402,100	31,000	363,000	2,500	67,600
460*	Library Facilities, DIF Fund	275,000	46,000	28,000	2,500	290,500
501	Water Enterprise Fund	8,500,000	7,536,000	6,676,977	2,603,800	6,755,223
511	Wastewater Enterprise Fund	20,000,000	6,951,907	4,941,826	2,132,800	19,877,281
521	Solid Waste Enterprise Fund	100,000	1,740,600	1,646,610	-	193,990
531	Airport Enterprise Fund	480,000	172,882	124,065	410,700	118,117
601	Maintenance Fund	1,520,000	6,000	94,851	-	1,431,149
602	Risk Management Fund	-	2,035,075	2,009,262	-	25,813
GRAND TOTAL		63,215,100	54,838,153	52,059,335	16,918,258	49,075,660

* New Fund established in fiscal year 2021/22 formally combined with Fund 451.

** These Funds are new in FY 2022/23 to help facilitate audit requirements.

CITY OF BRAWLEY
GENERAL FUND REVENUES AND EXPENSES BY DEPARTMENT/DIVISION
FISCAL YEAR 2021/22 CURRENT V. 2022/23 ADOPTED

ESTIMATED REVENUES:	2021/22 Current	2022/23 Adopted	21/22 v. 22/23
TAXES	11,205,800	11,985,400	779,600
PERMITS	340,700	275,100	(65,600)
GRANTS	1,018,596	449,150	(569,446)
FEES & CHARGES	4,004,831	4,630,551	625,720
FINES & ASSESSMENTS	13,600	13,100	(500)
INTEREST/MISC./REIMBURSEMENTS	1,382,927	268,660	(1,114,267)
TRANSFERS IN	1,905,713	1,453,740	(451,973)
TOTAL REVENUES	19,872,167	19,075,701	(796,466)

ESTIMATED EXPENSES:	2021/22 Current	2022/23 Adopted	21/22 v. 22/23
CITY COUNCIL	\$ 100,696	\$ 110,551	\$ 9,855
CITY CLERK	277,261	58,747	(218,514)
CITY MANAGER			
CITY MANAGER	274,034	292,568	18,534
RECORDS ADMINISTRATION	-	219,305	219,305
PERSONNEL	350,940	354,303	3,363
INFORMATION TECHNOLOGY	476,855	504,005	27,150
FISCAL SERVICES			-
FINANCE	707,023	681,508	(25,515)
UTILITY BILLING	427,571	508,913	81,342
NON-DEPARTMENTAL	1,742,758	1,613,290	(129,468)
CITY ATTORNEY	102,902	152,549	49,647
COMMUNITY & ECONOMIC DEVELOPMENT			-
PLANNING	316,167	372,340	56,173
BUILDING INSPECTIONS	323,465	347,546	24,081
COMMUNITY DEVELOPMENT	207,454	216,889	9,435
POLICE PROTECTION			-
POLICE DEPARTMENT	6,110,538	6,453,598	343,060
GRAFFITI ABATEMENT	41,631	59,972	18,341
FIRE SERVICES			-
FIRE STATION 1	3,198,434	3,563,670	365,236
FIRE STATION 2	46,534	61,053	14,519
PUBLIC WORKS			
ENGINEERING	931,547	1,133,931	202,384
ANIMAL CONTROL	193,639	197,608	3,969
PARKS AND RECREATION			
PARKS	983,030	988,698	5,668
RECREATION & LIONS CENTER	1,904,804	683,080	(1,221,724)
SENIOR CITIZEN CENTER	56,256	50,665	(5,591)
LIBRARY SERVICES			
MAIN LIBRARY	411,291	444,602	33,311
LAMBS (MOBILE SERVICES)	189,009	-	(189,009)
TOTAL EXPENSES	\$ 19,373,839	\$ 19,069,391	\$ (304,448)

CITY OF BRAWLEY		
GENERAL FUND REVENUES AND EXPENSES BY DEPARTMENT/DIVISION		
FISCAL YEAR 2022/23 ADOPTED BUDGET		
ESTIMATED CURRENT REVENUES:		
TAXES	\$	11,985,400
LICENSES & PERMITS		275,100
GRANTS		449,150
FEES & CHARGES		4,630,551
FINES & ASSESSMENTS		13,100
INTEREST/MISCELLANEOUS/REIMBURSEMENTS		268,660
TRANSFERS IN		1,453,740
TOTAL ESTIMATED CURRENT RESOURCES	\$	19,075,701
ESTIMATED CURRENT EXPENDITURES:		
CITY COUNCIL	\$	110,551
CITY CLERK		58,747
CITY MANAGER		
<i>CITY MANAGER'S OFFICE</i>		292,568
<i>RECORDS ADMINISTRATOR</i>		219,305
<i>PERSONNEL</i>		354,303
<i>INFORMATION TECHNOLOGY</i>		504,005
FISCAL SERVICES		
<i>FINANCE</i>		681,508
<i>UTILITY BILLING</i>		508,913
<i>NON-DEPARTMENTAL</i>		1,613,290
CITY ATTORNEY		152,549
COMMUNITY & ECONOMIC DEVELOPMENT		
<i>PLANNING</i>		372,340
<i>BUILDING INSPECTIONS</i>		347,546
<i>COMMUNITY DEVELOPMENT</i>		216,889
POLICE PROTECTION		
<i>POLICE DEPARTMENT</i>		6,453,598
<i>GRAFFITI ABATEMENT</i>		59,972
FIRE SERVICES		
<i>FIRE STATION 1</i>		3,563,670
<i>FIRE STATION 2</i>		61,053
PUBLIC WORKS - ENGINEERING		
<i>ENGINEERING</i>		1,133,931
<i>ANIMAL CONTROL</i>		197,608
PARKS AND RECREATION		
<i>PARKS</i>		988,698
<i>RECREATION & LIONS CENTER</i>		683,080
<i>SENIOR CITIZENS CENTER</i>		50,665
LIBRARY SERVICES		
<i>MAIN LIBRARY</i>		444,602
<i>LAMBS (MOBILE SERVICES)</i>		-
TOTAL ESTIMATED CURRENT EXPENDITURES	\$	19,069,391
PROPOSED BUDGET SURPLUS/(DEFICIT)	\$	6,310

GENERAL FUND REVENUES AND EXPENSES
PRESENTED DURING BUDGET STUDY SESSIONS

	2022/2023 Proposed Budget 1	2022/2023 Proposed Budget 2	2022/2023 Adopted Budget
101 - General Fund			
Revenue	19,012,701	19,075,701	19,075,701
410 - Taxes	11,932,400	11,985,400	11,985,400
420 - Permits	275,100	275,100	275,100
430 - Grants	449,150	449,150	449,150
440 - Fees and Charges for Services	4,630,551	4,630,551	4,630,551
450 - Fines & Assessments	13,100	13,100	13,100
460 - Interest on investments	15,060	15,060	15,060
470 - Miscellaneous	242,600	252,600	252,600
480 - Reimbursements & recoveries	1,000	1,000	1,000
600 - Transfers In	1,453,740	1,453,740	1,453,740
Expense	(18,818,731)	(19,060,481)	(19,069,391)
700 - EXPENDITURE CONTROL	7,841,495	8,019,750	8,020,580
701 - Auto/Other Allowance	171,600	171,600	174,600
710 - Alloc. Employee Compensation	5,078,860	5,118,465	5,118,545
720 - Office supplies	211,600	211,600	211,600
721 - Uniforms	229,650	229,650	229,650
725 - Water	435,850	435,850	435,850
730 - Professional services	1,785,700	1,795,700	1,795,700
740 - Repair & maintenance services	646,470	660,310	660,310
750 - Insurance	1,119,906	1,119,956	1,124,956
760 - Interest	1,202,100	1,202,100	1,202,100
800 - Right of way acquisition	95,500	95,500	95,500
101 - General Fund Totals:	193,970	15,220	6,310

General Fund Revenues

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
101 - General Fund					
410 - Taxes					
101-110.000-410.100	Current secured property tax	1,765,400	1,821,400	1,821,400	1,821,400
101-110.000-410.110	VLf swap - Property Tax SB1096	2,480,400	2,600,000	2,600,000	2,600,000
101-110.000-410.200	Current unsecured property tax	180,000	185,000	185,000	185,000
101-110.000-410.400	Other property taxes	45,000	35,000	35,000	35,000
101-110.000-410.401	RPTTF - RDA Pass Thru	56,000	62,000	75,000	75,000
101-110.000-410.412	RPTTF Residual	500,000	550,000	590,000	590,000
101-110.000-410.500	Sales and use taxes	3,100,000	3,200,000	3,200,000	3,200,000
101-110.000-410.600	Transient lodging taxes	420,000	430,000	430,000	430,000
101-110.000-410.700	Franchise taxes	645,000	650,000	650,000	650,000
101-110.000-410.800	Business license tax	54,000	54,000	54,000	54,000
101-110.000-410.900	Real property transfer tax	60,000	45,000	45,000	45,000
101-110.000-410.910	Utility users tax	1,900,000	2,300,000	2,300,000	2,300,000
410 - Taxes Totals:		11,205,800	11,932,400	11,985,400	11,985,400
420 - Permits					
101-211.000-420.200	Bicycle licenses	200	100	100	100
101-231.000-420.300	Contractors licenses	8,000	8,000	8,000	8,000
101-231.000-420.400	Construction permits	315,000	250,000	250,000	250,000
101-241.000-420.100	Animal licenses	2,500	2,000	2,000	2,000
101-311.000-420.410	Pavement cuts	15,000	15,000	15,000	15,000
420 - Permits Totals:		340,700	275,100	275,100	275,100
430 - Grants					
101-110.000-430.130	Other in-lieu taxes	19,970	20,000	20,000	20,000
101-171.000-430.400	State grant-miscellaneous	107,000	0	0	0
101-211.000-430.150	Sales and use taxes	160,000	165,000	165,000	165,000
101-211.000-430.300	P.O.S.T. reimbursement	52,500	50,000	50,000	50,000
101-211.000-430.400	State Grant - Police Overtime	14,000	15,000	15,000	15,000
101-211.000-430.526	State Reimbursement - SB90 Claims	10,000	10,000	10,000	10,000
101-211.000-430.611	OUR Grants	12,598	0	0	0
101-211.000-430.612	HSI-BEST Grants	12,712	0	0	0
101-211.000-430.619	DOJ Grant - COPS Hiring	60,000	50,000	50,000	50,000
101-211.000-430.662	Federal Grant	33,734	0	0	0
101-211.000-430.700	School district participation	21,000	30,000	30,000	30,000
101-211.000-430.702	HIDTA grant	83,110	50,000	50,000	50,000
101-231.000-430.404	SB 1473 - Permit Admin Fee	100	150	150	150
101-521.000-430.403	Parks & Recreation Grants	182,952	0	0	0
101-551.000-430.520	State grant - library	50,912	50,000	50,000	50,000
101-551.000-430.910	County shared cost reimb.	9,000	9,000	9,000	9,000
101-551.100-430.521	State grant - LAMBS	189,009	0	0	0
430 - Grants Totals:		1,018,596	449,150	449,150	449,150
440 - Fees and Charges for Services					
101-110.000-440.140	Impact fees	1,200	2,000	2,000	2,000
101-110.000-440.600	Sale of maps & publications	1,800	1,000	1,000	1,000
101-152.000-440.904	Admin o/h - Water	814,550	876,663	876,663	876,663
101-152.000-440.905	Admin o/h - Wastewater	693,000	744,336	744,336	744,336
101-152.000-440.906	Admin o/h - Solid Waste	0	16,541	16,541	16,541
101-152.000-440.907	Admin o/h - Airport	13,374	16,541	16,541	16,541
101-171.000-440.110	Land regulation fees	20,000	20,000	20,000	20,000
101-181.000-440.930	ERP Alloc - Other Funds	45,960	46,000	46,000	46,000
101-191.000-440.902	Admin o/h - Streets	254,100	361,830	361,830	361,830
101-191.000-440.904	Admin o/h - Water	443,400	578,928	578,928	578,928
101-191.000-440.905	Admin o/h - Wastewater	427,200	448,669	448,669	448,669
101-191.000-440.906	Admin o/h - Solid Waste	0	43,420	43,420	43,420
101-191.000-440.907	Admin o/h - Airport	11,900	14,473	14,473	14,473
101-191.000-440.915	Admin o/h - Bernardo Padilla	500	550	550	550
101-211.000-440.230	Dispatch service fees	88,500	88,500	88,500	88,500
101-211.000-440.330	Charges for Storage Fees	0	10,000	10,000	10,000
101-221.000-440.300	Fire Dept. Services - County	150,000	150,000	150,000	150,000
101-221.000-440.310	State Reimbursement - Strike Teams	14,700	5,000	5,000	5,000
101-221.000-440.340	Fire Inspection Fees	12,000	25,000	25,000	25,000

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
101-231.000-440.120	Plan check fees	71,000	60,000	60,000	60,000
101-231.000-440.150	Inspection fees	6,000	20,000	20,000	20,000
101-241.000-440.210	Animal shelter fees	7,000	7,000	7,000	7,000
101-311.000-440.120	Plan check fees	10,000	10,000	10,000	10,000
101-311.000-440.902	Admin o/h - Streets	218,800	258,450	258,450	258,450
101-311.000-440.904	Admin o/h - Water	359,400	413,520	413,520	413,520
101-311.000-440.905	Admin o/h - Wastewater	274,100	351,492	351,492	351,492
101-311.000-440.907	Admin o/h - Airport	3,247	10,338	10,338	10,338
101-521.000-440.320	Charges for services	3,000	3,000	3,000	3,000
101-521.000-440.400	Concessions	0	300	300	300
101-521.000-440.410	Swimming pool fees	16,000	10,000	10,000	10,000
101-521.000-440.420	Recreation registration fees	7,000	7,000	7,000	7,000
101-521.100-440.430	Recreation league fees	37,000	30,000	30,000	30,000
101-551.000-440.500	Library fines and fees	100	0	0	0
440 - Fees and Charges for Services Totals:		4,004,831	4,630,551	4,630,551	4,630,551
450 - Fines & Assessments					
101-110.000-450.100	Motor vehicle code fines	1,000	1,000	1,000	1,000
101-110.000-450.200	City criminal fines	8,000	8,000	8,000	8,000
101-110.000-450.300	Parking fines	4,500	4,000	4,000	4,000
101-110.000-450.310	Handicap Parking Review Fee	100	100	100	100
450 - Fines & Assessments Totals:		13,600	13,100	13,100	13,100
460 - Interest on investments					
101-110.000-460.100	Interest on investments	12,000	15,000	15,000	15,000
101-551.000-460.100	Interest on investments	50	60	60	60
460 - Interest on investments Totals:		12,050	15,060	15,060	15,060
470 - Miscellaneous					
101-110.000-470.150	Penalty & Interest	1,000	500	500	500
101-110.000-470.160	Returned check fee	100	100	100	100
101-110.000-470.240	Workers comp reimbursement	90,000	80,000	80,000	80,000
101-110.000-470.300	Other revenues	10,000	10,000	10,000	10,000
101-171.000-470.300	Other revenues	0	0	10,000	10,000
101-191.000-470.300	Other revenues	7,900	0	0	0
101-211.000-470.300	Other revenues	100,000	90,000	90,000	90,000
101-221.000-470.300	Other revenues - EMS Services	45,000	45,000	45,000	45,000
101-511.000-470.200	Contributions	5,000	0	0	0
101-521.000-470.110	Rents and royalties	5,000	5,000	5,000	5,000
101-521.000-470.200	Contributions	540,000	0	0	0
101-521.000-470.300	Other revenues	553,877	0	0	0
101-522.000-470.110	Rents and royalties	12,000	12,000	12,000	12,000
470 - Miscellaneous Totals:		1,369,877	242,600	252,600	252,600
480 - Reimbursements & recoveries					
101-110.000-480.100	Reimbursements & recoveries	1,000	1,000	1,000	1,000
480 - Reimbursements & recoveries Totals:		1,000	1,000	1,000	1,000
600 - Transfers In					
101-110.000-600.401	Transfer from Successor Agency	25,000	25,000	25,000	25,000
101-191.000-600.200	Operating transfers, Pension Bond	1,157,713	1,202,100	1,202,100	1,202,100
101-191.000-600.243	Transfer from CFD VictoriaPark	46,000	46,100	46,100	46,100
101-191.000-600.244	Transfer from CFD LatigoRanch	15,000	15,300	15,300	15,300
101-191.000-600.245	Transfer from CFD La Paloma	7,000	7,140	7,140	7,140
101-191.000-600.246	Transfer from CFD Malan Park	85,000	86,700	86,700	86,700
101-191.000-600.247	Transfer from CFD Luckey Ranch	10,000	10,200	10,200	10,200
101-191.000-600.248	Transfer from CFD Springhouse	60,000	61,200	61,200	61,200
101-191.000-600.249	Transfer from ARPA Fund	500,000	0	0	0
600 - Transfers In Totals:		1,905,713	1,453,740	1,453,740	1,453,740
101 - General Fund Totals:		19,872,167	19,012,701	19,075,701	19,075,701

General Fund Expenses

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
101 - General Fund					
111 - City Council					
101-111.000-700.100	Permanent salaries	38,700	38,700	38,700	38,700
101-111.000-710.100	Health insurance	24,290	32,000	32,000	32,000
101-111.000-710.200	F I C A	2,960	2,960	2,960	2,960
101-111.000-710.500	Workers' compensation	1,980	1,647	1,647	1,647
101-111.000-720.100	Office supplies	500	500	500	500
101-111.000-721.110	Meeting Supplies	650	700	700	700
101-111.000-721.200	Other operating supplies	300	300	300	300
101-111.000-721.900	Small tools & minor equipment	200	250	250	250
101-111.000-730.200	Technical services	14,000	15,000	15,000	15,000
101-111.000-740.100	Repair & Maintenance Vehicles	300	0	0	0
101-111.000-750.100	Insurance	2,516	2,494	2,494	2,494
101-111.000-750.200	Communications	2,300	2,000	2,000	2,000
101-111.000-750.400	Travel & Training	8,000	10,000	10,000	10,000
101-111.000-750.601	Special Events	4,000	4,000	4,000	4,000
	111 - City Council Totals:	100,696	110,551	110,551	110,551

101-111 City Council

- Technical Services are used for the live recording and viewing of public meetings.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: \$2,000 per City Council member to attend meetings and training events representing the City, such as League of CA Cities, Coalition of Labor, Agriculture and Business (COLAB), and the Chamber of Commerce.
- Special events include State of the City.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
112 - City Clerk					
101-112.000-700.100	Permanent salaries	122,890	1,500	1,500	1,500
101-112.000-700.300	Overtime	100	0	0	0
101-112.000-701.000	Auto/Other Allowance	3,900	0	0	0
101-112.000-701.100	Vacation Leave Buyback	2,105	0	0	0
101-112.000-710.100	Health insurance	12,140	0	0	0
101-112.000-710.200	F I C A	9,870	115	115	115
101-112.000-710.300	P E R S	13,370	0	0	0
101-112.000-710.310	PERS UAL	13,642	0	0	0
101-112.000-710.320	Pension Obligation Debt Serv.	13,105	165	165	165
101-112.000-710.400	Unemployment	540	0	0	0
101-112.000-710.500	Workers' compensation	6,058	0	0	0
101-112.000-720.100	Office supplies	500	0	0	0
101-112.000-720.200	Books and subscriptions	200	0	0	0
101-112.000-721.200	Other operating supplies	400	0	0	0
101-112.000-730.200	Technical services	6,000	0	0	0
101-112.000-740.100	Repair & Maintenance Vehicles	200	0	0	0
101-112.000-740.400	Rents & Leases	1,500	0	0	0
101-112.000-750.100	Insurance	6,681	6,867	6,867	6,867
101-112.000-750.210	Postage	1,000	0	0	0
101-112.000-750.300	Advertising & promotion	16,000	0	0	0
101-112.000-750.400	Travel & Training	200	0	0	0
101-112.000-750.600	Contributions,Memberships,Dues	300	0	0	0
101-112.000-800.400	Equipment	25,560	0	0	0
101-112.100-720.100	Office supplies	0	100	100	100
101-112.100-730.200	Technical services	87,700	50,000	50,000	50,000
101-112.100-750.300	Advertising & promotion	1,000	0	0	0
112 - City Clerk Totals:		344,961	58,747	58,747	58,747

101-112 City Clerk

- A new Records Administration department was created in FY 2022/23.
- Insurance allocations are calculated based on actual full-time salaries from FY 2020/21, therefore, an allocation exists in FY 2022/23.

101-112.100 City Clerk Elections

- Technical Services are for cost associated with the upcoming election in November 2022.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
131 - City Manager					
101-131.000-700.100	Permanent salaries	160,000	162,700	164,400	164,400
101-131.000-700.900	Moveup Pay	4,170	0	0	0
101-131.000-701.000	Auto/Other Allowance	4,500	4,500	4,500	4,500
101-131.000-701.100	Vacation Leave Buyback	0	3,200	3,200	3,200
101-131.000-710.100	Health insurance	18,330	22,400	22,400	22,400
101-131.000-710.200	F I C A	12,900	12,760	12,900	12,900
101-131.000-710.300	P E R S	17,410	17,650	17,870	17,870
101-131.000-710.310	PERS UAL	17,762	26,834	26,834	26,834
101-131.000-710.320	Pension Obligation Debt Serv.	17,063	17,892	17,892	17,892
101-131.000-710.400	Unemployment	740	411	411	411
101-131.000-710.500	Workers' compensation	7,585	6,349	6,349	6,349
101-131.000-720.100	Office supplies	400	400	400	400
101-131.000-720.200	Books and subscriptions	100	100	100	100
101-131.000-721.110	Meeting Supplies	200	200	200	200
101-131.000-721.200	Other operating supplies	200	200	200	200
101-131.000-721.900	Small tools & minor equipment	1,000	1,000	1,000	1,000
101-131.000-740.100	Repair & Maintenance Vehicles	100	0	0	0
101-131.000-750.100	Insurance	6,424	6,787	6,787	6,787
101-131.000-750.200	Communications	200	375	375	375
101-131.000-750.210	Postage	50	50	50	50
101-131.000-750.400	Travel & Training	3,500	5,000	5,000	5,000
101-131.000-750.600	Contributions, Memberships, Dues	1,400	1,700	1,700	1,700
131 - City Manager Totals:		274,034	290,508	292,568	292,568

101-131 City Manager

- Moveup Pay is for an employee assigned to perform additional duties related to public information on social media platforms or through the City's website. In FY 2022/23, these duties will be performed by a full-time staff member as part of their job.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: League of CA Cities, local associations, CA City Managers and economic development.
- Contributions and Memberships, Dues includes resources for International City/County Management Association (ICMA) and Government Finance Office Association.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
132 - Records Administration					
101-132.000-700.100	Permanent Salaries	0	119,020	130,920	130,920
101-132.000-700.300	Overtime	0	100	100	100
101-132.000-701.000	Auto/Other Allowance	0	2,400	2,400	2,400
101-132.000-701.100	Vacation Leave Buyback	0	2,400	2,400	2,400
101-132.000-710.100	Health Insurance	0	9,600	9,600	9,600
101-132.000-710.200	F I C A	0	9,460	10,400	10,400
101-132.000-710.300	P E R S	0	9,900	10,400	10,400
101-132.000-710.310	PERS UAL	0	4,956	4,956	4,956
101-132.000-710.320	Pension Obligation Debt Serv.	0	13,089	13,089	13,089
101-132.000-710.400	Unemployment	0	298	298	298
101-132.000-710.500	Workers Compensation	0	5,042	5,042	5,042
101-132.000-720.100	Office Supplies	0	500	500	500
101-132.000-721.200	Other operating supplies	0	200	200	200
101-132.000-730.200	Technical Services	0	6,000	6,000	6,000
101-132.000-740.400	Rents & Leases	0	1,500	1,500	1,500
101-132.000-750.210	Postage	0	1,000	1,000	1,000
101-132.000-750.300	Advertisiting & promotion	0	17,000	17,000	17,000
101-132.000-750.400	Travel & Training	0	1,000	1,000	1,000
101-132.000-750.600	Contributions, Memberships, Dues	0	500	500	500
101-132.000-800.400	Equipment	0	2,000	2,000	2,000
132 - Records Administration Totals:		0	205,965	219,305	219,305

101-132 Records Administration

- This new department was created in FY 2022/23 and partially reallocated the City Clerk budget.
- Technical Services are for Document storage, Laser Fiche document software, and Municode; which digitally store City records.
- Advertising and Promotion is used for the publication announcing public bids, advertisements, and public hearing notices.
- Travel and Training – The department intends to use these funds for the following trainings: League of CA Cities and Chamber of Commerce.
- Contributions and Memberships, Dues may include resources for International Institute of Municipal Clerk Association (IIMCA).

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
151 - Finance					
101-151.000-700.100	Permanent salaries	334,065	283,940	291,800	291,800
101-151.000-700.200	Temporary salaries	7,000	10,000	10,000	10,000
101-151.000-700.300	Overtime	820	600	600	600
101-151.000-701.000	Auto/Other Allowance	4,000	3,720	3,720	3,720
101-151.000-701.100	Vacation Leave Buyback	2,060	2,200	2,200	2,200
101-151.000-710.100	Health insurance	25,590	32,600	32,600	32,600
101-151.000-710.200	F I C A	26,080	22,225	22,850	22,850
101-151.000-710.300	P E R S	32,820	26,360	27,050	27,050
101-151.000-710.310	PERS UAL	25,372	31,045	31,045	31,045
101-151.000-710.320	Pension Obligation Debt Serv.	36,692	31,226	31,226	31,226
101-151.000-710.400	Unemployment	1,470	710	710	710
101-151.000-710.500	Workers' compensation	75,095	65,545	65,545	65,545
101-151.000-710.600	Tuition reimbursement	2,000	2,000	2,000	2,000
101-151.000-720.100	Office supplies	3,000	4,000	4,000	4,000
101-151.000-720.200	Books and subscriptions	500	500	500	500
101-151.000-721.200	Other operating supplies	150	150	150	150
101-151.000-721.900	Small tools & minor equipment	2,000	2,000	2,000	2,000
101-151.000-730.100	Professional services	50,000	70,000	70,000	70,000
101-151.000-730.200	Technical services	45,000	50,000	50,000	50,000
101-151.000-740.100	Repair & Maintenance Vehicles	2,000	0	0	0
101-151.000-740.120	Repair & Maintenance Facility	0	1,000	1,000	1,000
101-151.000-740.130	Repairs & Maintenance Equipment	0	500	500	500
101-151.000-740.400	Rents & Leases	4,400	4,400	4,400	4,400
101-151.000-750.100	Insurance	19,809	17,512	17,512	17,512
101-151.000-750.200	Communications	500	900	900	900
101-151.000-750.210	Postage	2,500	2,500	2,500	2,500
101-151.000-750.400	Travel & Training	3,500	4,000	4,000	4,000
101-151.000-750.600	Contributions,Memberships,Dues	600	700	700	700
101-151.000-800.400	Equipment	7,000	2,000	2,000	2,000
151 - Finance Totals:		714,023	672,333	681,508	681,508

101-151 Finance

- Professional Services are used for required citywide independent auditing services and property tax analysis.
- Technical Services are for Governmental Accounting Standard Board's (GASB) regulatory requirements for third-party actuarial pension and health benefit reports, Adobe PDF licenses, document storage, bank fees, and a payroll budgeting software.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles
 - o Repairs and Maintenance Facility
 - o Repairs and Maintenance Equipment
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: attend training for upcoming regulatory requirements regarding financial reporting, grant management, and best practices.
- Contributions and Memberships, Dues includes resources for Government Finance Officer Association (GFOA), California Society of Municipal Finance Officers (CSMFO), and California Municipal Treasury Association (CMTA).

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
152 - Utility Billing					
101-152.000-700.100	Permanent salaries	139,300	167,230	170,500	170,500
101-152.000-700.200	Temporary salaries	0	5,000	5,500	5,500
101-152.000-700.300	Overtime	2,830	2,000	2,000	2,000
101-152.000-701.100	Vacation Leave Buyback	645	800	800	800
101-152.000-710.100	Health insurance	35,590	20,700	20,700	20,700
101-152.000-710.200	F I C A	10,920	13,000	13,220	13,220
101-152.000-710.300	P E R S	12,780	14,670	14,950	14,950
101-152.000-710.310	PERS UAL	7,578	10,761	10,761	10,761
101-152.000-710.320	Pension Obligation Debt Serv.	14,855	18,391	18,391	18,391
101-152.000-710.400	Unemployment	620	418	418	418
101-152.000-710.500	Workers' compensation	48,521	43,883	43,883	43,883
101-152.000-720.100	Office supplies	25,000	25,000	25,000	25,000
101-152.000-721.200	Other operating supplies	200	200	200	200
101-152.000-721.900	Small tools & minor equipment	3,000	3,000	3,000	3,000
101-152.000-730.100	Professional Services	0	15,000	15,000	15,000
101-152.000-730.200	Technical services	3,000	3,000	3,000	3,000
101-152.000-730.300	Merchant Services	75,000	80,000	80,000	80,000
101-152.000-740.100	Repair & Maintenance Vehicles	2,000	0	0	0
101-152.000-740.130	Repairs & Maintenance Equipment	0	2,000	2,000	2,000
101-152.000-740.400	Rents & Leases	10,000	20,000	20,000	20,000
101-152.000-750.100	Insurance	9,232	10,590	10,590	10,590
101-152.000-750.210	Postage	36,000	45,000	45,000	45,000
101-152.000-750.400	Travel & Training	500	1,000	1,000	1,000
101-152.000-800.400	Equipment	0	3,000	3,000	3,000
101-152.000-800.600	Office furniture	10,000	0	0	0
152 - Utility Billing Totals:		447,571	504,643	508,913	508,913

101-152 Utility Billing

- Offices supplies are increased in FY 2022/23 due to the rising cost of paper to bill printing and the need to mail delinquency notices before the ability to turn off services for non-payment.
- Professional services are recommended in FY 2022/23 to outsource the printing and mailing of some bills whenever possible. This will save staff time. increase the rate of processing and reduce postage by capturing bulk postage rates.
- Merchant Services are used to capture costs associated with banking services, online bill payments and credit card processing fees. In 2021, the City also implemented lockbox, E-lockbox, and paperless billing services with the goal of improving customer service experiences, adding online services, and expanding payment processing methods.
- Small Tools & Minor Equipment are requested to purchase new receipt printers, desktop cameras for training events, and desktop equipment for staff.
- Rents and Leases include a folding machine for utility bills and a copier.
- Postage – Is recommended to increase in FY 2022/23 to implement to requirement of sending our delinquency notices.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for customer service and software trainings.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
153 - Personnel					
101-153.000-700.100	Permanent salaries	96,050	84,555	92,800	92,800
101-153.000-700.200	Temporary salaries	0	0	10,000	10,000
101-153.000-701.000	Auto/Other Allowance	3,900	3,900	3,900	3,900
101-153.000-701.100	Vacation Leave Buyback	0	1,000	1,000	1,000
101-153.000-710.100	Health insurance	0	10,000	10,000	10,000
101-153.000-710.200	F I C A	7,650	6,770	7,400	7,400
101-153.000-710.300	P E R S	10,450	9,190	10,090	10,090
101-153.000-710.310	PERS UAL	10,662	17,674	17,674	17,674
101-153.000-710.320	Pension Obligation Debt Serv.	10,243	11,785	11,785	11,785
101-153.000-710.400	Unemployment	420	211	211	211
101-153.000-710.500	Workers' compensation	65,363	58,651	58,651	58,651
101-153.000-720.100	Office supplies	900	900	900	900
101-153.000-721.110	Meeting Supplies	200	200	200	200
101-153.000-721.200	Other operating supplies	700	1,000	1,000	1,000
101-153.000-721.900	Small tools & minor equipment	100	300	300	300
101-153.000-730.100	Professional services	100,000	85,000	85,000	85,000
101-153.000-730.200	Technical services	17,000	17,000	17,000	17,000
101-153.000-740.100	Repair & Maintenance Vehicles	1,200	1,200	1,200	1,200
101-153.000-740.400	Rents & Leases	850	850	850	850
101-153.000-750.100	Insurance	10,252	8,692	8,692	8,692
101-153.000-750.200	Communications	500	500	500	500
101-153.000-750.210	Postage	600	500	500	500
101-153.000-750.300	Advertising & promotion	2,000	3,000	3,000	3,000
101-153.000-750.310	Employee Appreciation/Awards	5,000	5,000	5,000	5,000
101-153.000-750.400	Travel & Training	800	500	500	500
101-153.000-750.600	Contributions,Memberships,Dues	6,100	6,100	6,150	6,150
153 - Personnel Totals:		350,940	334,478	354,303	354,303

101-153 Personnel

- Professional Services are for workers compensation, legal support services, implementation of new guidelines, background investigation for new hires, and testing for employees.
- Technical Services are for citywide recruitments, physicals, background and investigation screenings for new hires, and exams.
- Advertising and promotion is used for citywide recruitment advertising expenses.
- Employee Appreciation/Awards allow the City an opportunity to recognize its long-term employees and the services they provide the community.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: State mandates, CalPERS reporting, and risk management.
- Contributions and Memberships, Dues includes Liberty Cassidy Whitmore; a labor, education, and legal firm specialized in providing services to public agencies.

GENERAL FUND EXPENSES

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
161 - City Attorney					
101-161.000-730.100	Professional services	150,000	100,000	100,000	100,000
101-161.000-730.110	Specialized Litigation Services	0	50,000	50,000	50,000
101-161.000-750.100	Insurance	2,902	2,549	2,549	2,549
161 - City Attorney Totals:		152,902	152,549	152,549	152,549

101-161 City Attorney

- The City uses contractual Professional Services for legal representation, review of contractual obligations, assistance with the implementation of new mandates, and updates to City Ordinances and Policies.
- In FY 2022/23, a new expense line item for Specialized Litigation Services was added due to ongoing litigation.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
171 - Planning					
101-171.000-700.100	Permanent salaries	140,330	171,870	176,100	176,100
101-171.000-700.200	Temporary salaries	0	0	10,000	10,000
101-171.000-701.000	Auto/Other Allowance	4,620	4,620	4,620	4,620
101-171.000-701.100	Vacation Leave Buyback	800	800	800	800
101-171.000-710.100	Health insurance	6,070	23,900	23,900	23,900
101-171.000-710.200	F I C A	11,150	13,570	13,900	13,900
101-171.000-710.300	P E R S	13,840	16,140	16,550	16,550
101-171.000-710.310	PERS UAL	10,844	16,137	16,137	16,137
101-171.000-710.320	Pension Obligation Debt Serv.	14,965	18,901	18,901	18,901
101-171.000-710.400	Unemployment	610	430	430	430
101-171.000-710.500	Workers' compensation	7,002	5,871	5,871	5,871
101-171.000-720.100	Office supplies	500	500	500	500
101-171.000-721.200	Other operating supplies	1,000	1,000	1,000	1,000
101-171.000-721.900	Small tools & minor equipment	400	400	400	400
101-171.000-730.100	Professional services	50,000	30,000	30,000	30,000
101-171.000-730.200	Technical services	40,000	40,000	40,000	40,000
101-171.000-740.100	Repair & Maintenance Vehicles	600	600	600	600
101-171.000-740.400	Rents & Leases	600	600	600	600
101-171.000-750.100	Insurance	8,636	7,831	7,831	7,831
101-171.000-750.200	Communications	100	100	100	100
101-171.000-750.210	Postage	500	500	500	500
101-171.000-750.400	Travel & Training	3,000	3,000	3,000	3,000
101-171.000-750.600	Contributions,Memberships,Dues	600	600	600	600
171 - Planning Totals:		316,167	357,370	372,340	372,340

101-171 Planning

- Salary increase is due to a reclassification of a qualified employee performing duties outside and in excess of their current job description. Reclassifying employees helps the city retain qualified personnel whose duties often exceed those listed in their respective job titles.
- Professional services are for plan checking support services.
- Technical Services are for LAFCO (Local Agency Formation Commission) Imperial County and specialized professional consulting services.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: CA American Planning Association.
- Contributions and Memberships, Dues include the CA American Planning Association.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
181 - Information Technology					
101-181.000-700.100	Permanent salaries	80,560	83,900	104,170	105,000
101-181.000-700.300	Overtime	5,040	2,000	0	0
101-181.000-701.000	Auto/Other Allowance	720	720	720	3,720
101-181.000-701.100	Vacation Leave Buyback	0	500	500	500
101-181.000-710.100	Health insurance	6,070	8,600	8,600	8,600
101-181.000-710.200	F I C A	6,370	6,630	8,180	8,200
101-181.000-710.300	P E R S	6,270	6,420	7,940	8,000
101-181.000-710.310	PERS UAL	144	158	158	158
101-181.000-710.320	Pension Obligation Debt Serv.	8,591	9,227	9,227	9,227
101-181.000-710.400	Unemployment	360	210	210	210
101-181.000-710.500	Workers' compensation	3,979	3,379	3,379	3,379
101-181.000-721.200	Other operating supplies	500	1,000	1,000	1,000
101-181.000-721.900	Small tools & minor equipment	29,000	25,000	25,000	25,000
101-181.000-725.400	Fuel	200	200	200	200
101-181.000-730.100	Professional services	10,000	10,000	10,000	10,000
101-181.000-730.200	Technical services	244,000	245,000	245,000	245,000
101-181.000-740.100	Repair & Maintenance Vehicles	20,000	0	0	0
101-181.000-740.130	Repairs & Maintenance Equipment	0	20,000	20,000	20,000
101-181.000-750.100	Insurance	12,551	11,811	11,811	11,811
101-181.000-750.200	Communications	500	2,000	2,000	2,000
101-181.000-750.400	Travel & Training	2,000	2,000	2,000	2,000
101-181.000-800.400	Equipment	40,000	40,000	40,000	40,000
181 - Information Technology Totals:		476,855	478,755	500,095	504,005

101-181 Information Technology

- Small Tools and Minor Equipment are used for computer parts and accessories such as cables, tripods, webcams, or computer and network parts.
- Professional services are requested to augment staff's ability to provide internal services to departments or assist in the implementation of new software or systems.
- Technical Services are for Microsoft enterprise licenses, Incode financial software license, cloud storage services, data domain license, file server storage, antivirus protection, cybers security monitoring, and other network support services such as hosted cloud software support and maintenance contracts.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles
 - o Repairs and Maintenance Facility
 - o Repairs and Maintenance Equipment - firewalls, servers, switches, and other maintenance services such as physical hardware support and maintenance contracts.
- Communication expenses were increased in FY 2022/23 to accommodate for new safety cameras being installed at public facilities.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: continued technology specific training.
- Equipment shall be used to augment citywide cybersecurity.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
191 - Non-Departmental					
101-191.000-710.900	Contingency for Staffing	174,300	50,000	70,000	70,000
101-191.000-720.100	Office supplies	2,400	2,400	2,400	2,400
101-191.000-720.800	Janitorial supplies	500	500	500	500
101-191.000-721.200	Other operating supplies	3,500	3,500	3,500	3,500
101-191.000-721.900	Small tools & minor equipment	1,900	500	500	500
101-191.000-725.200	Electricity	19,000	20,000	20,000	20,000
101-191.000-730.100	Professional services	219,205	140,000	150,000	150,000
101-191.000-730.200	Technical services	62,000	64,000	64,000	64,000
101-191.000-740.100	Repair & Maintenance Vehicles	4,500	4,500	4,500	4,500
101-191.000-740.200	Cleaning services	20,000	28,000	28,000	28,000
101-191.000-740.400	Rents & Leases	5,800	5,800	5,800	5,800
101-191.000-750.100	Insurance	5,833	14,490	14,490	14,490
101-191.000-750.200	Communications	5,000	5,000	5,000	5,000
101-191.000-750.210	Postage	2,900	3,000	3,000	3,000
101-191.000-750.600	Contributions,Memberships,Dues	19,000	26,000	26,000	26,000
101-191.000-750.650	Taxes, Fees, and Penalties	13,500	13,500	13,500	13,500
101-191.000-760.100	Interest Pension Obligation Bond	472,720	452,100	452,100	452,100
101-191.000-760.200	Principal Pension Obligation Bond	685,000	750,000	750,000	750,000
191 - Non-Departmental Totals:		1,717,058	1,583,290	1,613,290	1,613,290

101-191 Non-Departmental

- Contingency for staffing provides operational flexibility to fill vacant positions, provide move up pay for additional duties assigned during vacancies, and other similar staffing needs.
- Professional services are for utility user tax administration fees, bond disclosure fees, lobbyist services, and telephone services.
- Technical Services are for Nobel geo-viewer, alarm monitoring, pest control, Imperial Valley telecommunications, and employee badges.
- Cleaning Services have increased due to the addition of the Administration Building in FY 2022/23.
- Contributions and Memberships, Dues includes League of CA Cities, South CA Association of Governments (SCAG), Imperial Valley Economic Development Corporation (IVEDC) (added in FY 2022/23), and Imperial Valley Trade Zone.
- Interest and Principal Pension Obligation Bond (POB) payments are based on the official debt service schedule for the bonds issued on July 1, 2017, totaling \$16,310,000. These bonds mature on September 1, 2032, with bi-annual payments due in March and September of each year. As of June 30, 2022, the outstanding balance is \$13,260,000.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
211 - Police Protection					
101-211.000-700.100	Permanent salaries	2,369,994	2,493,360	2,533,400	2,533,400
101-211.000-700.200	Temporary salaries	16,000	15,000	16,000	16,000
101-211.000-700.310	Overtime/sworn	170,000	180,000	180,000	180,000
101-211.000-700.320	Overtime/non-sworn	66,000	80,000	80,000	80,000
101-211.000-700.330	Overtime/Grants	100,000	115,000	115,000	115,000
101-211.000-700.400	Standby	11,730	12,300	12,300	12,300
101-211.000-700.500	Holidays	79,140	84,000	84,000	84,000
101-211.000-700.600	Court time	15,300	16,000	16,000	16,000
101-211.000-700.700	Shift differential	37,130	39,000	39,000	39,000
101-211.000-700.800	Range Training	7,750	8,100	8,100	8,100
101-211.000-700.900	Moveup Pay	4,080	4,300	4,300	4,300
101-211.000-701.000	Auto/Other Allowance	5,940	5,200	5,200	5,200
101-211.000-701.100	Vacation Leave Buyback	18,450	19,400	19,400	19,400
101-211.000-701.200	Uniform Allowance	56,000	57,400	57,400	57,400
101-211.000-710.100	Health insurance	281,080	378,230	378,230	378,230
101-211.000-710.200	F I C A	230,397	238,990	242,140	242,140
101-211.000-710.300	P E R S	386,335	401,980	408,500	408,500
101-211.000-710.310	PERS UAL	232,891	318,634	318,634	318,634
101-211.000-710.320	Pension Obligation Debt Serv.	453,479	470,040	470,040	470,040
101-211.000-710.400	Unemployment	12,255	6,236	6,236	6,236
101-211.000-710.500	Workers' compensation	325,411	263,963	263,963	263,963
101-211.000-710.600	Tuition Reimbursement	3,000	3,000	3,000	3,000
101-211.000-720.100	Office supplies	3,000	3,000	3,000	3,000
101-211.000-720.200	Books and subscriptions	600	600	600	600
101-211.000-720.500	Electrical supplies	500	500	500	500
101-211.000-720.800	Janitorial supplies	0	100	100	100
101-211.000-720.900	Ammunition\Range Supplies	7,000	9,000	9,000	9,000
101-211.000-721.100	Uniforms	8,000	5,000	5,000	5,000
101-211.000-721.110	Meeting Supplies	400	400	400	400
101-211.000-721.200	Other operating supplies	8,000	8,000	8,000	8,000
101-211.000-721.900	Small tools & minor equipment	33,034	15,000	15,000	15,000
101-211.000-725.200	Electricity	35,000	36,000	36,000	36,000
101-211.000-725.300	Natural gas	700	800	800	800
101-211.000-725.400	Fuel	76,000	80,000	80,000	80,000
101-211.000-730.100	Professional services	80,000	80,000	80,000	80,000
101-211.000-730.200	Technical services	155,309	120,000	120,000	120,000
101-211.000-730.400	K-9 Officer	9,800	10,000	10,000	10,000
101-211.000-740.100	Repair & Maintenance Vehicles	95,000	110,000	110,000	110,000
101-211.000-740.120	Repair & Maintenance Facility	5,000	0	0	0
101-211.000-740.200	Cleaning services	41,200	41,200	41,200	41,200
101-211.000-740.400	Rents & Leases	23,060	23,060	23,060	23,060
101-211.000-740.410	Vehicle & Equip Lease	51,525	51,525	61,200	61,200
101-211.000-750.100	Insurance	431,749	387,795	387,795	387,795
101-211.000-750.200	Communications	146,000	151,000	151,000	151,000
101-211.000-750.210	Postage	2,500	2,500	2,500	2,500
101-211.000-750.300	Advertising & promotion	1,000	1,500	1,500	1,500
101-211.000-750.400	Travel & Training	14,016	5,000	5,000	5,000
101-211.000-750.510	Training/POST	37,500	40,000	40,000	40,000
101-211.000-750.600	Contributions,Memberships,Dues	800	800	800	800
101-211.000-750.650	Taxes, Fees, and Penalties	300	300	300	300
101-211.000-800.400	Equipment	15,526	0	0	0
101-211.300-700.100	Permanent salaries	23,786	38,310	38,900	38,900
101-211.300-700.200	Temporary salaries	3,000	0	0	0
101-211.300-700.300	Overtime	0	500	500	500
101-211.300-710.200	F I C A	3,339	2,970	3,020	3,020
101-211.300-710.300	P E R S	1,805	2,900	2,940	2,940
101-211.300-710.310	PERS UAL	0	72	72	72
101-211.300-710.320	Pension Obligation Debt Serv.	0	4,213	4,213	4,213
101-211.300-710.400	Unemployment	1,500	96	96	96
101-211.300-721.200	Other operating supplies	6,200	6,500	6,500	6,500
101-211.300-721.900	Small tools & minor equipment	800	1,500	1,500	1,500
101-211.300-725.400	Fuel	1,200	1,200	1,200	1,200
101-211.300-750.100	Insurance	0	1,031	1,031	1,031
211 - Police Protection Totals:		6,206,512	6,452,505	6,513,570	6,513,570

Police and Graffiti Abatement Expense Notes

101-211 Police Protection, total proposed budget is \$6,453,598

- Professional services are for attorneys, consultants, psychologist testing, medical clearance, polygraph testing, background investigations, and specialized administrative investigations.
- Technical Services are for software services, County support services, patrol and investigation equipment and services. Non-professional services such as pest control, evidentiary drug testing, car wash, vet services (when the City has a K9), service calls, software licensing, brochures, credit reports, blue prints, mailing, window blinds, window tint, and glass installation.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles
 - o Repairs and Maintenance Facility
 - o Repairs and Maintenance Equipment
- Vehicle Leases includes vehicles used to provide citywide patrol services.
- Communications budget is for wireless and landline communications, I-pads/computers and Imperial Valley Emergency Communication Authority (IVECA), tasers and body cameras.
- Travel and Training and POST (Peace Officer Standards and Training) – in FY 2021/22 training accounts were consolidated. The department intends to use these funds for the following trainings: compliance, skills, reporting requirements, and obtaining certifications. POST training is fully reimbursable by various grant funds.

101-211.300 Graffiti Abatement, total proposed budget is \$59,972

- Citywide graffiti abatement expenses primarily increased due to the additional of a full-time staff member during FY 2021/22.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
221 - Fire Department					
101-221.000-700.100	Permanent salaries	1,088,562	1,221,640	1,241,800	1,241,800
101-221.000-700.200	Temporary salaries	269,500	274,890	275,000	275,000
101-221.000-700.300	Overtime	306,000	321,300	321,300	321,300
101-221.000-700.500	Holidays	44,640	49,550	49,550	49,550
101-221.000-700.900	Moveup Pay	3,060	1,000	1,000	1,000
101-221.000-701.000	Auto/Other Allowance	900	1,800	1,800	1,800
101-221.000-701.100	Vacation Leave Buyback	10,980	10,000	10,000	10,000
101-221.000-701.200	Uniform Allowance	17,150	17,150	17,150	17,150
101-221.000-710.100	Health insurance	177,290	215,220	215,220	215,220
101-221.000-710.200	F I C A	132,496	145,260	146,850	146,850
101-221.000-710.300	P E R S	211,322	256,900	261,150	261,150
101-221.000-710.310	PERS UAL	169,837	230,609	230,609	230,609
101-221.000-710.320	Pension Obligation Debt Serv.	253,517	258,861	258,861	258,861
101-221.000-710.400	Unemployment	8,560	3,056	3,056	3,056
101-221.000-710.500	Workers' compensation	194,471	163,055	163,055	163,055
101-221.000-710.600	Tuition reimbursement	2,000	2,000	2,000	2,000
101-221.000-720.100	Office supplies	400	1,000	1,000	1,000
101-221.000-720.200	Books and subscriptions	100	600	600	600
101-221.000-720.400	Automotive supplies	1,000	500	500	500
101-221.000-720.500	Electrical supplies	500	500	500	500
101-221.000-720.600	Plumbing supplies	100	100	100	100
101-221.000-720.700	Construction materials	1,000	1,000	1,000	1,000
101-221.000-720.800	Janitorial supplies	2,000	2,000	2,000	2,000
101-221.000-721.100	Uniforms	30,000	30,000	30,000	30,000
101-221.000-721.110	Meeting Supplies	500	500	500	500
101-221.000-721.200	Other operating supplies	10,000	10,000	10,000	10,000
101-221.000-721.201	Medical Supplies	7,000	7,000	7,000	7,000
101-221.000-721.900	Small tools & minor equipment	6,500	7,000	7,000	7,000
101-221.000-725.200	Electricity	11,000	13,000	13,000	13,000
101-221.000-725.300	Natural gas	400	450	450	450
101-221.000-725.400	Fuel	36,000	36,000	36,000	36,000
101-221.000-730.200	Technical services	9,000	29,000	29,000	29,000
101-221.000-740.100	Repair & Maintenance Vehicles	75,000	60,000	60,000	60,000
101-221.000-740.130	Repairs & Maintenance Equipment	0	2,000	2,000	2,000
101-221.000-740.400	Rents & Leases	15,800	15,800	15,800	15,800
101-221.000-740.410	Vehicle & Equip Leases	7,650	7,650	8,500	8,500
101-221.000-750.100	Insurance	93,399	79,219	79,219	79,219
101-221.000-750.200	Communications	13,500	15,000	15,000	15,000
101-221.000-750.210	Postage	600	1,000	1,000	1,000
101-221.000-750.300	Advertising & promotion	500	500	500	500
101-221.000-750.400	Travel & Training	6,000	6,000	6,000	6,000
101-221.000-750.600	Contributions,Memberships,Dues	650	500	500	500
101-221.000-750.650	Taxes, Fees, and Penalties	550	600	600	600
101-221.000-800.400	Equipment	0	37,500	37,500	37,500
101-221.100-720.100	Office supplies	300	1,000	1,000	1,000
101-221.100-720.400	Automotive supplies	1,000	500	500	500
101-221.100-720.600	Plumbing supplies	300	300	300	300
101-221.100-720.700	Construction materials	100	100	100	100
101-221.100-720.800	Janitorial supplies	2,300	2,000	2,000	2,000
101-221.100-721.200	Other operating supplies	4,000	4,000	4,000	4,000
101-221.100-721.900	Small tools & minor equipment	6,500	6,500	6,500	6,500
101-221.100-725.200	Electricity	12,000	12,000	12,000	12,000
101-221.100-725.300	Natural gas	700	700	700	700
101-221.100-730.200	Technical services	5,500	5,500	5,500	5,500
101-221.100-740.100	Repair & Maintenance Vehicles	5,000	5,000	5,000	5,000
101-221.100-740.120	Repair & Maintenance Facility	0	15,000	15,000	15,000
101-221.100-740.400	Rents & Leases	2,400	2,000	2,000	2,000
101-221.100-750.100	Insurance	1,134	1,153	1,153	1,153
101-221.100-750.200	Communications	5,000	5,000	5,000	5,000
101-221.100-750.650	Taxes, Fees, and Penalties	300	300	300	300
221 - Fire Department Totals:		3,265,968	3,597,763	3,624,723	3,624,723

Fire Stations 1 and 2 Expense Notes

101-221 Fire Station #1, total proposed budget is \$3,563,670

- Uniforms which average \$3,000 per fire fighter are for personal protective equipment.
- Medical Supplies were previously budgeted in Other Operating Supplies and have increased due to volume of calls and higher costs.
- Technical Services include the disposal of biohazardous waste and pest control services. In FY 2022/23, a Lexipol software is being added which provides a full library of customizable fire policies and procedures.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles – fire apparatuses and trucks
 - o Repairs and Maintenance Facility – sleeping quarters
 - o Repairs and Maintenance Equipment
- Vehicle Leases includes vehicles used to provide citywide fire services.
- Rents and Leases includes Pacific Railroad, air gas, and printer lease payments.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for strike team mutual aid on the job trainings.
- Equipment expenses in FY 2022/23 include the purchase of jaws of life.

101-221.100 Fire Station #2, total proposed budget is \$61,053

- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles – fire apparatuses and trucks
 - o Repairs and Maintenance Facility – Fire station doors
 - o Repairs and Maintenance Equipment

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
231 - Building Inspection					
101-231.000-700.100	Permanent salaries	176,160	180,220	184,400	184,400
101-231.000-700.900	Moveup Pay	0	1,000	1,000	1,000
101-231.000-701.000	Auto/Other Allowance	4,080	4,440	4,440	4,440
101-231.000-701.100	Vacation Leave Buyback	2,360	1,000	1,000	1,000
101-231.000-710.100	Health insurance	32,980	38,430	38,430	38,430
101-231.000-710.200	F I C A	13,970	14,320	14,650	14,650
101-231.000-710.300	P E R S	18,190	18,570	19,000	19,000
101-231.000-710.310	PERS UAL	16,322	24,825	24,825	24,825
101-231.000-710.320	Pension Obligation Debt Serv.	18,786	19,819	19,819	19,819
101-231.000-710.400	Unemployment	780	451	451	451
101-231.000-710.500	Workers' compensation	8,771	6,179	6,179	6,179
101-231.000-720.100	Office supplies	1,300	1,000	1,000	1,000
101-231.000-720.200	Books and subscriptions	500	1,300	1,300	1,300
101-231.000-721.100	Uniforms	600	600	600	600
101-231.000-721.200	Other operating supplies	500	500	500	500
101-231.000-721.900	Small tools & minor equipment	2,000	800	800	800
101-231.000-725.400	Fuel	3,200	4,000	4,000	4,000
101-231.000-730.200	Technical services	30,000	8,000	8,000	8,000
101-231.000-740.100	Repair & Maintenance Vehicles	2,500	2,500	2,500	2,500
101-231.000-740.400	Rents & Leases	640	640	640	640
101-231.000-750.100	Insurance	7,726	8,012	8,012	8,012
101-231.000-750.200	Communications	1,700	2,400	2,400	2,400
101-231.000-750.210	Postage	1,000	1,000	1,000	1,000
101-231.000-750.400	Travel & Training	2,000	2,000	2,000	2,000
101-231.000-750.600	Contributions,Memberships,Dues	600	600	600	600
231 - Building Inspection Totals:		346,665	342,606	347,546	347,546

101-231 Building Inspection

- Technical Services are used to assist with plan checks.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: code enforcement and ADA (American Disability Act) regulations and updates to the California Building Code, which are required by State statute.
- Contributions and Memberships, Dues includes resources for International Code Compliance Council, California Building Officials, and California Association of Code Enforcement Officers.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
241 - Animal Control					
101-241.000-700.100	Permanent salaries	40,620	42,750	43,400	43,400
101-241.000-700.300	Overtime	7,140	5,000	5,000	5,000
101-241.000-701.000	Auto/Other Allowance	700	720	720	720
101-241.000-701.100	Vacation Leave Buyback	775	790	790	790
101-241.000-710.100	Health insurance	6,070	6,950	6,950	6,950
101-241.000-710.200	F I C A	3,700	3,710	3,760	3,760
101-241.000-710.300	P E R S	5,200	5,200	5,260	5,260
101-241.000-710.310	PERS UAL	4,509	7,050	7,050	7,050
101-241.000-710.320	Pension Obligation Debt Serv.	4,332	4,701	4,701	4,701
101-241.000-710.400	Unemployment	210	107	107	107
101-241.000-710.500	Workers' compensation	22,978	20,574	20,574	20,574
101-241.000-720.100	Office supplies	500	500	500	500
101-241.000-721.100	Uniforms	500	600	600	600
101-241.000-721.200	Other operating supplies	1,200	1,400	1,400	1,400
101-241.000-721.900	Small tools & minor equipment	1,000	1,000	1,000	1,000
101-241.000-725.400	Fuel	7,800	8,500	8,500	8,500
101-241.000-730.100	Professional services	500	500	500	500
101-241.000-730.200	Technical services	79,000	79,000	79,000	79,000
101-241.000-740.100	Repair & Maintenance Vehicles	2,500	2,500	2,500	2,500
101-241.000-750.100	Insurance	4,605	4,796	4,796	4,796
101-241.000-750.400	Travel & Training	500	500	500	500
241 - Animal Control Totals:		194,339	196,848	197,608	197,608

101-241 Animal Control

Animal Control services are a function of Public Works.

- Professional Services are for veterinary services.
- Technical Services are for contractual services with the Imperial Valley Humane Society.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds the following trainings: dog rescue training.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
311 - Engineering					
101-311.000-700.100	Permanent salaries	445,930	442,990	449,550	449,550
101-311.000-700.300	Overtime	10,200	10,710	10,710	10,710
101-311.000-700.900	Moveup Pay	770	500	500	500
101-311.000-701.000	Auto/Other Allowance	6,060	6,060	6,060	6,060
101-311.000-701.100	Vacation Leave Buyback	3,785	2,500	2,500	2,500
101-311.000-710.100	Health insurance	64,430	64,015	64,015	64,015
101-311.000-710.200	F I C A	35,700	35,535	36,050	36,050
101-311.000-710.300	P E R S	38,740	38,225	38,800	38,800
101-311.000-710.310	PERS UAL	17,044	25,452	25,452	25,452
101-311.000-710.320	Pension Obligation Debt Serv.	47,556	48,717	48,717	48,717
101-311.000-710.400	Unemployment	2,010	1,108	1,108	1,108
101-311.000-710.500	Workers' compensation	20,713	17,076	17,076	17,076
101-311.000-710.600	Tuition reimbursement	2,000	2,000	2,000	2,000
101-311.000-720.100	Office supplies	3,000	2,500	2,500	2,500
101-311.000-720.200	Books and subscriptions	1,000	1,000	1,000	1,000
101-311.000-720.500	Electrical supplies	50	50	50	50
101-311.000-721.100	Uniforms	1,000	1,500	1,500	1,500
101-311.000-721.110	Meeting Supplies	250	250	250	250
101-311.000-721.200	Other operating supplies	3,500	3,500	3,500	3,500
101-311.000-721.900	Small tools & minor equipment	2,000	2,000	2,000	2,000
101-311.000-725.400	Fuel	3,200	4,000	4,000	4,000
101-311.000-730.100	Professional services	110,000	300,000	300,000	300,000
101-311.000-730.200	Technical services	18,000	18,000	18,000	18,000
101-311.000-740.100	Repair & Maintenance Vehicles	6,000	6,000	6,000	6,000
101-311.000-740.200	Cleaning services	21,600	12,320	12,320	12,320
101-311.000-740.400	Rents & Leases	15,000	27,000	27,000	27,000
101-311.000-740.410	Vehicle & Equip Lease	6,670	6,670	8,000	8,000
101-311.000-750.100	Insurance	24,939	23,073	23,073	23,073
101-311.000-750.200	Communications	10,200	10,200	10,200	10,200
101-311.000-750.210	Postage	2,500	2,500	2,500	2,500
101-311.000-750.400	Travel & Training	4,000	4,000	4,000	4,000
101-311.000-750.600	Contributions,Memberships,Dues	2,700	3,500	3,500	3,500
101-311.000-750.650	Taxes, Fees, and Penalties	1,000	2,000	2,000	2,000
311 - Engineering Totals:		931,547	1,124,951	1,133,931	1,133,931

101-311 Engineering

Engineering services are a function of Public Works.

- Professional Services are used to contract engineering and surveying consultants for specialized engineering and topographical services or intricate design reviews. In 2022/23 this budget also includes additional funding to use on-call engineering services as approved by Council in FY 2021/22.
- Technical Services are used for services such as alarm monitoring, pest control, material testing, and geotechnical services. Technical also includes five AutoCAD licenses, which is a design software used to prepare all the designs, improvement plans, drawings, and presentations. The use of this software is standard in civil design and in the construction industry.
- Cleaning Services have decreased to match FY 2021/22 expenses.
- Rents and Leases include a new plotter printer and copier lease.
- Vehicle Leases include one lease.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: Stormwater, Federal funded projects training, grants, surveying, environmental, labor compliance, Manual Uniform Traffic Control Device (MUTCD), Green Book, and traffic control.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
411 - Community & Economic Development					
101-411.000-700.100	Permanent salaries	108,185	111,230	114,400	114,400
101-411.000-701.000	Auto/Other Allowance	1,080	1,080	1,080	1,080
101-411.000-701.100	Vacation Leave Buyback	740	900	900	900
101-411.000-710.100	Health insurance	17,190	20,400	20,400	20,400
101-411.000-710.200	F I C A	8,415	8,650	8,890	8,890
101-411.000-710.300	P E R S	10,800	11,100	11,400	11,400
101-411.000-710.310	PERS UAL	8,777	15,040	15,040	15,040
101-411.000-710.320	Pension Obligation Debt Serv.	11,537	13,296	13,296	13,296
101-411.000-710.400	Unemployment	475	302	302	302
101-411.000-710.500	Workers' compensation	5,684	4,803	4,803	4,803
101-411.000-720.100	Office supplies	800	800	800	800
101-411.000-721.200	Other operating supplies	300	300	300	300
101-411.000-721.900	Small tools & minor equipment	500	500	500	500
101-411.000-730.100	Professional services	23,100	10,000	10,000	10,000
101-411.000-740.100	Repair & Maintenance Vehicles	300	300	300	300
101-411.000-740.400	Rents & Leases	640	640	640	640
101-411.000-750.100	Insurance	5,131	5,138	5,138	5,138
101-411.000-750.200	Communications	1,700	1,700	1,700	1,700
101-411.000-750.210	Postage	100	100	100	100
101-411.000-750.300	Advertising & promotion	100	0	0	0
101-411.000-750.400	Travel & Training	1,000	1,000	1,000	1,000
101-411.000-750.600	Contributions,Memberships,Dues	900	900	900	900
101-411.000-750.611	Lot Abatement	0	0	0	5,000
411 - Community & Economic Development Totals:		207,454	208,179	211,889	216,889

101-411 Community Development

- Professional services are for economic development studies and analysis. FY 2020/21 included grant funded services to update the Housing Element.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for the following trainings: Community Development Block Grant (CDBG) workshops for new grant applications and new housing laws.
- Contributions and Memberships, Dues include CALEB, Credit Bureau of Imperial County.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
511 - Parks					
101-511.000-700.100	Permanent salaries	326,800	321,870	327,750	327,750
101-511.000-700.200	Temporary salaries	84,000	95,000	97,000	97,000
101-511.000-700.300	Overtime	30,600	30,600	30,600	30,600
101-511.000-700.900	Moveup Pay	2,410	2,000	2,000	2,000
101-511.000-701.000	Auto/Other Allowance	5,040	5,040	5,040	5,040
101-511.000-701.100	Vacation Leave Buyback	3,500	3,700	3,700	3,700
101-511.000-710.100	Health insurance	23,490	31,700	31,700	31,700
101-511.000-710.200	F I C A	34,600	34,240	24,700	24,700
101-511.000-710.300	P E R S	30,275	29,210	29,750	29,750
101-511.000-710.310	PERS UAL	18,742	25,366	25,366	25,366
101-511.000-710.320	Pension Obligation Debt Serv.	34,851	35,397	35,397	35,397
101-511.000-710.400	Unemployment	1,950	805	805	805
101-511.000-710.500	Workers' compensation	88,710	79,242	79,242	79,242
101-511.000-720.300	Chemicals	6,000	6,000	6,000	6,000
101-511.000-720.500	Electrical supplies	5,000	4,000	4,000	4,000
101-511.000-720.600	Plumbing supplies	16,000	16,000	16,000	16,000
101-511.000-720.700	Construction materials	1,000	1,000	1,000	1,000
101-511.000-720.800	Janitorial supplies	3,440	3,500	3,500	3,500
101-511.000-721.100	Uniforms	3,000	2,500	2,500	2,500
101-511.000-721.110	Meeting Supplies	0	100	100	100
101-511.000-721.200	Other operating supplies	20,000	20,000	20,000	20,000
101-511.000-721.900	Small tools & minor equipment	2,600	4,000	4,000	4,000
101-511.000-725.100	Water	13,000	13,000	13,000	13,000
101-511.000-725.200	Electricity	50,000	57,000	57,000	57,000
101-511.000-725.400	Fuel	27,000	27,000	27,000	27,000
101-511.000-730.100	Professional services	20,790	25,000	25,000	25,000
101-511.000-730.200	Technical services	3,500	3,500	3,500	3,500
101-511.000-740.100	Repair & Maintenance Vehicles	94,463	5,000	5,000	5,000
101-511.000-740.120	Repair & Maintenance Facility	0	20,000	20,000	20,000
101-511.000-740.130	Repairs & Maintenance Equipment	0	30,000	30,000	30,000
101-511.000-740.400	Rents & Leases	8,350	8,000	8,000	8,000
101-511.000-740.410	Vehicle & Equip Lease	12,015	12,015	14,000	14,000
101-511.000-750.100	Insurance	24,944	24,348	24,348	24,348
101-511.000-750.200	Communications	2,300	2,300	2,300	2,300
101-511.000-750.400	Travel & Training	2,560	2,500	2,500	2,500
101-511.000-750.600	Contributions,Memberships,Dues	400	400	400	400
101-511.000-750.650	Taxes, Fees, and Penalties	13,300	5,000	5,000	5,000
101-511.000-800.400	Equipment	1,400	1,500	1,500	1,500
511 - Parks Totals:		1,016,030	987,833	988,698	988,698

101-511 Parks

- Chemicals are for the splash pad at Alice Gureaux.
- Janitorial Supplies realized savings in 2020/21 largely in part due to COVID restrictions and park closures.
- Other Operating Supplies include supplies for park maintenance.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles – trucks
 - o Repairs and Maintenance Facility – various parks
 - o Repairs and Maintenance Equipment – mowers, trimmers, blowers, etc.
- Vehicle Leases includes two vehicles used by Parks to provide landscape services to Parks and Assessment Districts.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for safety, aquatics, and chemical trainings.
- Contributions and Memberships, Dues include CA Parks and Recreation Society and National Recreation and Parks
- Taxes, Fees, and Penalties decreased in FY 2022/23 because FY 2021/22 included two years of property tax payments for Guadalupe Park.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
521 - Recreation & Lions Center					
101-521.000-700.100	Permanent salaries	111,485	109,960	112,100	112,100
101-521.000-700.200	Temporary salaries	157,500	157,500	159,000	159,000
101-521.000-700.300	Overtime	3,060	3,000	3,000	3,000
101-521.000-700.900	Moveup Pay	2,410	2,000	2,000	2,000
101-521.000-701.000	Auto/Other Allowance	2,160	2,160	2,160	2,160
101-521.000-701.100	Vacation Leave Buyback	1,900	1,000	1,000	1,000
101-521.000-710.100	Health insurance	11,340	17,805	17,805	17,805
101-521.000-710.200	F I C A	21,310	21,200	21,380	21,380
101-521.000-710.300	P E R S	12,130	11,950	12,200	12,200
101-521.000-710.310	PERS UAL	12,376	18,136	18,136	18,136
101-521.000-710.320	Pension Obligation Debt Serv.	11,889	12,093	12,093	12,093
101-521.000-710.400	Unemployment	1,210	275	275	275
101-521.000-710.500	Workers' compensation	6,308	5,549	5,549	5,549
101-521.000-720.100	Office supplies	2,800	2,800	2,800	2,800
101-521.000-720.300	Chemicals	60,000	65,000	65,000	65,000
101-521.000-720.500	Electrical supplies	2,500	2,500	2,500	2,500
101-521.000-720.600	Plumbing supplies	3,000	3,000	3,000	3,000
101-521.000-720.800	Janitorial supplies	7,000	6,000	6,000	6,000
101-521.000-721.100	Uniforms	2,000	2,000	2,000	2,000
101-521.000-721.110	Meeting Supplies	500	500	500	500
101-521.000-721.200	Other operating supplies	23,077	12,000	12,000	12,000
101-521.000-721.900	Small tools & minor equipment	6,000	6,000	6,000	6,000
101-521.000-725.200	Electricity	56,000	55,000	55,000	55,000
101-521.000-725.300	Natural gas	40,000	40,000	40,000	40,000
101-521.000-730.100	Professional Services	105,300	0	0	0
101-521.000-730.200	Technical services	6,000	2,000	2,000	2,000
101-521.000-740.100	Repair & Maintenance Vehicles	15,000	0	0	0
101-521.000-740.120	Repair & Maintenance Facility	0	10,000	10,000	10,000
101-521.000-740.130	Repairs & Maintenance Equipment	0	20,000	20,000	20,000
101-521.000-740.200	Cleaning services	4,000	1,200	1,200	1,200
101-521.000-740.400	Rents & Leases	15,000	15,000	15,000	15,000
101-521.000-750.100	Insurance	10,822	18,382	18,382	18,382
101-521.000-750.200	Communications	3,400	3,400	3,400	3,400
101-521.000-750.210	Postage	200	200	200	200
101-521.000-750.300	Advertising & promotion	1,000	500	500	500
101-521.000-750.400	Travel & Training	1,000	3,000	3,000	3,000
101-521.000-750.600	Contributions,Memberships,Dues	700	700	700	700
101-521.000-750.650	Taxes, Fees, and Penalties	1,600	1,700	1,700	1,700
101-521.000-800.300	Improvements other than bldgs.	1,162,652	0	0	0
101-521.000-800.400	Equipment	27,375	9,000	9,000	9,000
101-521.100-721.100	Uniforms (Rec. Leagues)	10,000	11,000	11,000	11,000
101-521.100-721.200	Other operating supplies (Rec. Leagu	5,000	5,500	5,500	5,500
101-521.100-730.200	Technical services (Rec. Leagues)	20,000	20,000	20,000	20,000
521 - Recreation & Lions Center Totals:		1,947,004	679,010	683,080	683,080

101-521 Recreation and Lions Center

Expense decreases from 2021/22 to 2022/23 are largely due to funds which are anticipated to be carried over for Lions Center roof and pool repairs.

- Chemicals are for the Lions Center pool.
- Janitorial Services are anticipated to increase to due COVID-19 protocols.
- Technical Services are used for pest control, a music license, and alarm monitoring.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles – trucks
 - o Repairs and Maintenance Facility – flooring repairs
 - o Repairs and Maintenance Equipment – pool and center
- Rents and Leases includes air purifier rentals for 5 weeks in the Summer to increase ventilation at the Lions Center.
- Travel and Training – in FY 2021/22 these accounts were consolidated. The department intends to use these funds for safety, CPR, aquatics, and chemical trainings.
- Contributions and Memberships, Dues include CA Parks and Recreation Society and National Recreation and Parks and National Recreation and Parks.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
522 - Senior Citizens Center					
101-522.000-700.200	Temporary salaries	21,000	21,000	26,000	26,000
101-522.000-710.200	F I C A	1,610	1,610	1,920	1,920
101-522.000-710.400	Unemployment	90	0	0	0
101-522.000-710.500	Workers' compensation	0	2	2	2
101-522.000-720.100	Office supplies	200	250	250	250
101-522.000-720.500	Electrical supplies	100	0	0	0
101-522.000-720.600	Plumbing supplies	100	0	0	0
101-522.000-720.800	Janitorial supplies	5,000	2,000	2,000	2,000
101-522.000-721.200	Other operating supplies	2,000	2,000	2,000	2,000
101-522.000-721.900	Small tools & minor equipment	1,700	500	500	500
101-522.000-725.200	Electricity	8,000	8,000	8,000	8,000
101-522.000-725.300	Natural gas	1,000	1,000	1,000	1,000
101-522.000-730.200	Technical services	200	200	200	200
101-522.000-740.100	Repair & Maintenance Vehicles	3,000	0	0	0
101-522.000-740.120	Repair & Maintenance Facility	0	6,000	6,000	6,000
101-522.000-740.400	Rents & Leases	100	0	0	0
101-522.000-750.100	Insurance	681	1,393	1,393	1,393
101-522.000-750.200	Communications	1,200	1,400	1,400	1,400
101-522.000-800.400	Equipment	10,275	0	0	0
522 - Senior Citizens Center Totals:		56,256	45,355	50,665	50,665

101-522 Senior Citizen Center

- Other Operating Supplies will be needed to implement COVID-19 guidelines.
- Electricity budget request for 2021/22 resembles 2019/20 actuals.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles –
 - o Repairs and Maintenance Facility – window tinting, new thermostat, installation of interior window to recreation area
 - o Repairs and Maintenance Equipment –
- Equipment in FY 2021/22 included the replacement of an air conditioning unit.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
551 - Library					
101-551.000-700.100	Permanent salaries	151,420	156,800	159,100	159,100
101-551.000-700.200	Temporary salaries	60,000	60,000	67,000	67,000
101-551.000-701.000	Auto/Other Allowance	14,400	0	0	0
101-551.000-701.100	Vacation Leave Buyback	0	500	500	500
101-551.000-710.100	Health insurance	4,000	21,500	21,500	21,500
101-551.000-710.200	F I C A	15,900	16,620	17,200	17,200
101-551.000-710.300	P E R S	13,730	14,170	14,400	14,400
101-551.000-710.310	PERS UAL	7,704	12,067	12,067	12,067
101-551.000-710.320	Pension Obligation Debt Serv.	16,148	17,244	17,244	17,244
101-551.000-710.400	Unemployment	890	392	392	392
101-551.000-710.500	Workers' compensation	10,353	8,481	8,481	8,481
101-551.000-720.100	Office supplies	2,000	2,000	2,000	2,000
101-551.000-720.200	Books and subscriptions	35,912	30,000	30,000	30,000
101-551.000-720.210	Audiovisual materials/CD's	1,500	2,000	2,000	2,000
101-551.000-720.500	Electrical supplies	200	100	100	100
101-551.000-720.800	Janitorial supplies	500	100	100	100
101-551.000-721.110	Meeting Supplies	100	100	100	100
101-551.000-721.200	Other operating supplies	3,000	4,000	4,000	4,000
101-551.000-721.900	Small tools & minor equipment	7,000	4,000	4,000	4,000
101-551.000-725.200	Electricity	18,000	18,000	18,000	18,000
101-551.000-730.200	Technical services	5,000	5,000	5,000	5,000
101-551.000-740.100	Repair & Maintenance Vehicles	12,100	0	0	0
101-551.000-740.120	Repair & Maintenance Facility	0	10,000	10,000	10,000
101-551.000-740.130	Repairs & Maintenance Equipment	0	500	500	500
101-551.000-740.200	Cleaning services	21,000	21,000	21,000	21,000
101-551.000-740.400	Rents & Leases	7,000	5,000	5,000	5,000
101-551.000-750.100	Insurance	11,584	14,868	14,868	14,868
101-551.000-750.200	Communications	2,800	3,000	3,000	3,000
101-551.000-750.210	Postage	50	50	50	50
101-551.000-750.300	Advertising & promotion	500	500	500	500
101-551.000-750.400	Travel & Training	1,000	1,000	1,000	1,000
101-551.000-750.600	Contributions, Memberships, Dues	4,600	5,000	5,000	5,000
101-551.000-800.600	Office furniture	900	500	500	500
101-551.100-700.100	Permanent salaries	84,370	0	0	0
101-551.100-710.100	Health insurance	21,860	0	0	0
101-551.100-710.200	F I C A	6,450	0	0	0
101-551.100-710.300	P E R S	8,115	0	0	0
101-551.100-710.310	PERS UAL	5,838	0	0	0
101-551.100-710.320	Pension Obligation Debt Serv.	8,998	0	0	0
101-551.100-710.400	Unemployment	370	0	0	0
101-551.100-720.100	Office supplies	500	0	0	0
101-551.100-720.200	Books and subscriptions	20,000	0	0	0
101-551.100-720.800	Janitorial supplies	200	0	0	0
101-551.100-721.110	Meeting Supplies	100	0	0	0
101-551.100-721.200	Other operating supplies	1,800	0	0	0
101-551.100-725.400	Fuel	1,000	0	0	0
101-551.100-730.200	Technical services	1,000	0	0	0
101-551.100-740.100	Repair & Maintenance Vehicles	18,248	0	0	0
101-551.100-740.400	Rents & Leases	100	0	0	0
101-551.100-750.100	Insurance	5,260	0	0	0
101-551.100-750.200	Communications	1,100	0	0	0
101-551.100-750.400	Travel & Training	3,700	0	0	0
551 - Library Totals:		618,300	434,492	444,602	444,602

101-551 Library

Expense decreases from 2021/22 to 2022/23 are largely due to the elimination of the Library LAMBS program in FY 2021/22.

The proposed 2021/22 Library budget includes plans to reopen the Del Rio facility.

- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles –
 - o Repairs and Maintenance Facility – restrooms, lighting
 - o Repairs and Maintenance Equipment – copiers and printers
- Contributions and Memberships, Dues include American Library Association and Southern CA Library.

Special Fund Revenues

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
201 - Economic Development - Program Income					
430 - Grants					
201-650.000-430.662	Federal Grant	540,000	0	0	0
430 - Grants Totals:		540,000	0	0	0
460 - Interest on investments					
201-650.000-460.100	Interest on investments	1,500	1,500	1,500	1,500
201-650.000-460.200	Interest on loans	11,000	15,000	15,000	15,000
201-650.000-460.300	Late charges	200	100	100	100
460 - Interest on investments Totals:		12,700	16,600	16,600	16,600
201 - Economic Development - Program Income Totals:		552,700	16,600	16,600	16,600

Fund 201 –

Economic Development Program Income Fund is used to track and recognize new and outstanding home rehabilitation loans. Funds are subject to Community Development Block Grant (CDBG) Housing Rehabilitation Program Guidelines, CDBG Homebuyer Program Guidelines, and/or California Department of Housing and Community Development (HCD) depending on the funding received.

The Program is administered by the City who retains a contractual relationship with the California Department of Housing and Community Development (HCD) and AmeriNat to administer housing funds.

Loan repayments, which are usually unanticipated resulting from a home sale or refinancing are recognized when incurred as budget adjustments within a budget report.

In FY 2021/22, \$540,000 in Federal Grant were allocated to the Lions Center pool and roof repairs; this funding will be carried over to FY 2022/23.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
202 - Community Development Block Grant (CDBG)					
430 - Grants					
202-650.554-430.525	18-CDBG-12905	68,162	110,000	110,000	110,000
430 - Grants Totals:		68,162	110,000	110,000	110,000
202 - Community Development Block Grant (CDBG) Totals:		68,162	110,000	110,000	110,000

Fund 202 –

Community Development Block Grant (CDBG) funds are anticipated for home improvement rehabilitation grants up to the awarded amount of \$250,000 with an anticipated \$110,000 remaining in FY 2022/23. These federal funds vary each year in scale and project.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
203 - Program Income - HOME					
460 - Interest on investments					
203-613.000-460.100	Interest on Investments	0	200	200	200
460 - Interest on investments Totals:		0	200	200	200
203 - Program Income - HOME Totals:		0	200	200	200

Fund 203 –

The Program Income – HOME Fund is derived from residual receipts of the housing program.

In FY 2020/21, a Transfer Out from Fund 201 to Funds 203, 204, and 205 were completed to create the following Funds each subject to unique audits and reporting requirements:

- Fund 203 – Program Income - HOME
- Fund 204 – Program Income – HOME Administration
- Fund 205 – Program Income – Cal HOME

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
204 - Program Income - HOME Administrative					
460 - Interest on investments					
204-650.000-460.100	Interest on Investments	0	100	100	100
460 - Interest on investments Totals:		0	100	100	100
470 - Miscellaneous					
204-650.000-470.300	Other revenues	0	0	100	100
470 - Miscellaneous Totals:		0	0	100	100
204 - Program Income - HOME Administrative Totals:		0	100	200	200

Fund 204 –

The Program Income – HOME Administrative Fund is derived from the oversight of the housing program.

In FY 2020/21, a Transfer Out from Fund 201 to Funds 203, 204, and 205 were completed to create the following Funds each subject to unique audits and reporting requirements:

- Fund 203 – Program Income - HOME
- Fund 204 – Program Income – HOME Administration
- Fund 205 – Program Income – Cal HOME

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
205 - Program Income - Cal HOME				
460 - Interest on investments				
205-614.000-460.100 Interest on Investments	0	100	100	100
460 - Interest on investments Totals:	0	100	100	100
205 - Program Income - Cal HOME Totals:	0	100	100	100

Fund 205 –

The Program Income – Cal HOME Fund records and tracks all outstanding HOME loans of the City’s housing programs.

In FY 2020/21, a Transfer Out from Fund 201 to Funds 203, 204, and 205 were completed to create the following Funds each subject to unique audits and reporting requirements:

- Fund 203 – Program Income - HOME
- Fund 204 – Program Income – HOME Administration
- Fund 205 – Program Income – Cal HOME

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
208 - CDBG - Sr Citizen Utility Grant					
430 - Grants					
208-191.000-430.662	Federal Grant	126,725	0	0	0
430 - Grants Totals:		126,725	0	0	0
208 - CDBG - Sr Citizen Utility Grant Totals:		126,725	0	0	0

Fund 208 –

The CDBG Senior Utility Grant Fund was created in FY 2021/22 to record grant transactions related to a utility assistance grant received for COVID impacted senior citizens whereby a total of 120 residents were provided financial assistance. No additional funds are anticipated in FY 2022/23 and the grant closed in April 2022.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
209 - American Rescue Plan Act (ARPA)					
430 - Grants					
209-191.000-430.662	Federal Grant	3,137,028	3,137,028	3,137,028	3,137,028
430 - Grants Totals:		3,137,028	3,137,028	3,137,028	3,137,028
460 - Interest on investments					
209-191.000-460.100	Interest on Investments	0	10,000	10,000	10,000
460 - Interest on investments Totals:		0	10,000	10,000	10,000
480 - Reimbursements & recoveries					
209-191.000-480.100	Reimbursements & recovery	64,700	0	0	0
480 - Reimbursements & recoveries Totals:		64,700	0	0	0
209 - American Rescue Plan Act (ARPA) Totals:		3,201,728	3,147,028	3,147,028	3,147,028

Fund 209 –

American Rescue Plan Act (ARPA) Fund was created in FY 2021/22 to recognize one-time federal funding received in two increments: \$3,137,028 in FY 2021/22 and \$3,137,028 in FY 2022/23 for a total amount of \$6,274,056.

In FY 2021/22, Reimbursements and Recoveries included payments received from the Cities of Westmorland and Calipatria for shared dispatch software and console upgrades purchased in ARPA funds. The City of Brawley provides dispatch services to these two agencies.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
210 - Business License State Tax, ADA Compliance					
410 - Taxes					
210-191.000-410.800	Business License Tax, ADA Complianc	1,000	2,200	2,800	2,800
410 - Taxes Totals:		1,000	2,200	2,800	2,800
460 - Interest on investments					
210-191.000-460.100	Interest on investments	0	200	200	200
460 - Interest on investments Totals:		0	200	200	200
210 - Business License State Tax, ADA Compliance Totals:		1,000	2,400	3,000	3,000

Fund 210 –

The Business License State Tax, ADA Fund is a requirement of the State of California (CA) under Assembly Bill 1379 (2017) to record the State mandated \$4 business license fee associated with ADA compliance until December 31, 2023. Unless the Bill is extended; the fee would reduce to \$1 and the City retained amount would lower to 70% on January 1, 2024. The City currently retains 90% of funds for ADA improvements and the remaining 10% is remitted to the State of CA.

FY 2020/21 Business License Tax activity includes a balance transfer from the General Fund which was previously used to allocate these restricted funds.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
211 - Gas Tax					
430 - Grants					
211-312.000-430.180	Gasoline tax (2103)	210,750	269,100	245,620	245,620
211-312.000-430.190	Gasoline tax (2105)	154,820	176,300	170,200	170,200
211-312.000-430.200	Gasoline tax (2106)	91,700	104,900	101,380	101,380
211-312.000-430.210	Gasoline tax (2107)	196,900	240,800	232,250	232,250
211-312.000-430.220	Gasoline tax (2107.5)	6,000	6,000	6,000	6,000
211-312.000-430.450	State highway maintenance	19,727	19,727	19,727	19,727
211-312.000-430.465	Road Maint and Rehab SB1	525,380	0	0	0
430 - Grants Totals:		1,205,277	816,827	775,177	775,177
460 - Interest on investments					
211-312.000-460.100	Interest on investments	10,000	6,000	6,000	6,000
460 - Interest on investments Totals:		10,000	6,000	6,000	6,000
470 - Miscellaneous					
211-312.000-470.200	Contributions	0	67,300	67,300	67,300
470 - Miscellaneous Totals:		0	67,300	67,300	67,300
211 - Gas Tax Totals:		1,215,277	890,127	848,477	848,477

Fund 211 –

Gas Tax Fund revenue projections are provided by the State of CA. Streets and Highways Code Sections 2103-2108 “HUTA” are allocated to counties and cities based on designated allotments and population. The 2020 Census may have an impact on these projections. Each May and January, the State provides revised projections and the City adjusts revenue projections accordingly.

- Section 2103 funds are allocated to cities on a per capita basis. After State transportation debt service is paid, 44% of the remaining excise taxes are evenly split between cities and counties using the current HUTA formulas.
- Section 2105 allocates 11.5 percent of tax revenues in excess of 9 cents per gallon monthly among cities based on population.
- Section 2106 revenues equal to 1.04 cent per gallon are allocated to the State Bicycle Transportation Account (7.2 million per year), \$400 per month to each City, \$800 per month to each County, and the residual amount is allocated to cities and counties based on registered vehicles and population.
- Section 2107 provides monthly allocations to cities of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas.
- Section 2107.5 is residual revenue remaining after Sections 2103 - 2107 are allocated to cities annually in July based on population ranges. A range of 25,000 to 49,999 residents receives \$6,000.
- This revenue source is derived from the Road Repair and Accountability Act of 2017 (SB1 Beall). On July 1, 2020, and every July 1 thereafter, the gasoline and diesel fuel excise tax rates and vehicle registration taxes will be increasing by the change in the California Consumer Price Index. SB1 funds are subject to a special annual audit and therefore were moved to a separate Fund number 217 in FY 2022/23.

In FY 2021/22, a contribution was made to recognize prior year revenues received from Republic Services for road maintenance per the Franchise Agreement. This annual payment shall be recognized in the Contributions revenue budget each year.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
212 - Highway Relinquishment				
460 - Interest on investments				
212-312.000-460.100 Interest on investments	70,000	60,000	60,000	60,000
460 - Interest on investments Totals:	70,000	60,000	60,000	60,000
212 - Highway Relinquishment Totals:	70,000	60,000	60,000	60,000

Fund 212 –

Highway relinquishment funds were derived from an initial deposit of \$9,000,000 from the State of California under Article 8(a) of the Transportation Development Act (Section 99400(a) of the Public Utilities Code). Uses are intended for the maintenance and repairs related to the relinquished portions of street and streetlights. Additional revenues recognized in this fund are limited to interest earnings.

Interest earnings are anticipated to decrease as these funds are spent on Main Street capital improvement projects.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
213 - Article 3 - Bicycle & Pedestrian Funding					
430 - Grants					
213-313.000-430.640	Bicycle & Pedestrian, Article 3	26,421	26,000	26,000	26,000
213-313.000-430.641	Public Transportation, Article 8(e)	61,000	0	0	0
430 - Grants Totals:		87,421	26,000	26,000	26,000
460 - Interest on investments					
213-313.000-460.100	Interest on investments	2,500	1,500	1,500	1,500
460 - Interest on investments Totals:		2,500	1,500	1,500	1,500
213 - Article 3 - Bicycle & Pedestrian Funding Totals:		89,921	27,500	27,500	27,500

Fund 213 –

Senate Bill (SB) 821 funds are divided into three segments for restricted uses as follows:

1. Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs. To facilitate audit requirements, this portion of the fund was moved to a new Fund number 216 in FY 2022/23.
2. Article 3 Local, which is for the exclusive use by pedestrians and bicycles, including but not limited to curbs, handicap access ramp projects, sidewalks, pedestrian ways, bikeways, bike racks, and bicycle storage.

These funds are allocated by the Imperial County Transportation Commission (ICTC) and are subject to reporting, oversight, and external auditing requirements.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
214 - Downtown Merchant				
440 - Fees and Charges for Services				
214-312.100-440.350 Parking fees	750	700	700	700
440 - Fees and Charges for Services Totals:	750	700	700	700
460 - Interest on investments				
214-312.100-460.100 Interest on investments	25	25	25	25
460 - Interest on investments Totals:	25	25	25	25
214 - Downtown Merchant Totals:	775	725	725	725

Fund 214 –

Downtown Parking Fund accounts for fees collected from merchants in the downtown business district to provide parking facilities in the downtown area.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
215 - Measure D					
410 - Taxes					
215-312.000-410.500	Sales and use taxes	1,400,000	1,500,000	1,500,000	1,500,000
	410 - Taxes Totals:	1,400,000	1,500,000	1,500,000	1,500,000
460 - Interest on investments					
215-312.000-460.100	Interest on investments	25,000	25,000	25,000	25,000
	460 - Interest on investments Totals:	25,000	25,000	25,000	25,000
	215 - Measure D Totals:	1,425,000	1,525,000	1,525,000	1,525,000

Fund 215 –

Measure D accounts for revenue received from the Local Transportation Authority (LTA) for the City’s portion of the ½% local sales tax revenue and bond proceeds. Uses are restricted to the maintenance, operation, and construction of local streets and roads. Funds are distributed to the City by the Imperial County Transportation Commission (ICTC).

As of FY 2021/22, all 2012 LTA bond proceeds have been expended.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
216 - Article 8E - Public Transportation Funding					
430 - Grants					
216-314.000-430.641	Public Transportation, Article 8(e)	0	60,000	60,000	60,000
430 - Grants Totals:		0	60,000	60,000	60,000
460 - Interest on investments					
216-314.000-460.100	Interest on Investments	0	1,000	1,000	1,000
460 - Interest on investments Totals:		0	1,000	1,000	1,000
216 - Article 8E - Public Transportation Funding Totals:		0	61,000	61,000	61,000

Fund 216 –

Senate Bill (SB) 821 funds are divided into three segments for restricted uses as follows:

1. Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs. To facilitate audit requirements, this portion of the fund was moved this new Fund number 216 in FY 2022/23.
2. Article 3 Local, which is for the exclusive use by pedestrians and bicycles, including but not limited to curbs, handicap access ramp projects, sidewalks, pedestrian ways, bikeways, bike racks, and bicycle storage. This portion remains in Fund 213.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
217 - Road Maint. & Rehab SB1					
430 - Grants					
217-312.000-430.465	Road Maint and Rehab SB1	0	622,900	622,900	622,900
430 - Grants Totals:		0	622,900	622,900	622,900
460 - Interest on investments					
217-312.000-460.100	Interest on Investments	0	4,000	4,000	4,000
460 - Interest on investments Totals:		0	4,000	4,000	4,000
217 - Road Maint. & Rehab SB1 Totals:		0	626,900	626,900	626,900

Fund 217 -

Gas Tax Fund revenue projections are provided by the State of CA. Streets and Highways Code Sections 2103-2108 "HUTA" are allocated to counties and cities based on designated allotments and population. The 2020 Census may have an impact on these projections. Each May and January, the State provides revised projections and the City adjusts revenue projections accordingly.

- This revenue source is derived from the Road Repair and Accountability Act (RMRA) of 2017 (SB1 Beall). On July 1, 2020, and every July 1 thereafter, the gasoline and diesel fuel excise tax rates and vehicle registration taxes will be increasing by the change in the California Consumer Price Index. SB1 funds are subject to a special annual audit and therefore were moved to a separate Fund number 217 in FY 2022/23. Historical information on this revenue can be found in Fund 211 prior to FY 2021/22.

A Transfers from the Gas Tax Fund in FY 2021/22 recognized the balance belonging to RMRA as of 6/30/2021.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
222 - Law Enforcement					
430 - Grants					
222-211.500-430.618	Stonegarden Reimb (OPSG)	237,000	237,000	237,000	237,000
222-211.910-430.603	Supplemental Law Enf Block Grt	164,182	64,182	64,182	64,182
430 - Grants Totals:		401,182	301,182	301,182	301,182
440 - Fees and Charges for Services					
222-211.904-440.270	Traffic Offender	7,500	7,500	7,500	7,500
440 - Fees and Charges for Services Totals:		7,500	7,500	7,500	7,500
460 - Interest on investments					
222-211.000-460.100	Interest on investments	100	100	100	100
222-211.200-460.100	Interest on investments	2,000	2,000	2,000	2,000
222-211.904-460.100	Interest on investments	100	100	100	100
222-211.910-460.100	Interest on investments	100	100	100	100
460 - Interest on investments Totals:		2,300	2,300	2,300	2,300
470 - Miscellaneous					
222-211.200-470.220	Asset Forfeiture	100,000	100,000	100,000	100,000
470 - Miscellaneous Totals:		100,000	100,000	100,000	100,000
222 - Law Enforcement Totals:		510,982	410,982	410,982	410,982

Fund 222 –

Law Enforcement Fund accounts for revenues received by the City as a result of its participation in a task force with other law enforcement agencies in the area or from federal and state grants for law enforcement.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
241 - Bernardo Padilla Land/Light					
410 - Taxes					
241-511.100-410.100	Landscape Assessment	10,300	10,300	10,300	10,300
410 - Taxes Totals:		10,300	10,300	10,300	10,300
460 - Interest on investments					
241-511.100-460.100	Interest on investments	800	500	500	500
460 - Interest on investments Totals:		800	500	500	500
241 - Bernardo Padilla Land/Light Totals:		11,100	10,800	10,800	10,800

Fund 241 –

Since 2016, the Bernardo Padilla Subdivision Landscape and Lighting Maintenance District (LLMD) is comprised of 129 parcels each assessed an annual flat fee of \$79.84. These funds are restricted for landscaping, lighting, and appurtenant facilities within the LLMD, which is located North of River Drive approximately six hundred feet east of North Imperial Avenue.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
242 - CFD 2005-2 Gateway					
460 - Interest on investments					
242-195.000-460.100	Interest on investments	50	150	150	150
460 - Interest on investments Totals:		50	150	150	150
242 - CFD 2005-2 Gateway Totals:		50	150	150	150

Fund 242 –

CFD (Community Facility District) 2005-2 Gateway is a dormant development with no incoming facility district revenue. However, the limited fund balance will continue to earn interest in accordance with the City’s Investment Policy.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
243 - CFD 2005-1 Victoria Park					
410 - Taxes					
243-195.000-410.100	CFD Assessment Revenue	68,804	70,180	70,180	70,180
	410 - Taxes Totals:	68,804	70,180	70,180	70,180
460 - Interest on investments					
243-195.000-460.100	Interest on investments	900	900	900	900
	460 - Interest on investments Totals:	900	900	900	900
	243 - CFD 2005-1 Victoria Park Totals:	69,704	71,080	71,080	71,080

Fund 243 –

CFD (Community Facility District) 2005-1 Victoria Park as of June 2021 included 134 residential units. In response to the ongoing Coronavirus (COVID-19) pandemic, the City decided to forego any special tax increases as a one-time consideration for Fiscal Year 2020/21. The fiscal year 2022/23 budget includes a standard 2% increase; however, the total assessment will continue to be under the total allowable threshold as the 2020/21 increase is not being retroactively reinstated.

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
244 - CFD 2005-4 Latigo Ranch					
410 - Taxes					
244-195.000-410.100	CFD Assessment Revenue	19,228	19,600	19,600	136,195
	410 - Taxes Totals:	19,228	19,600	19,600	136,195
460 - Interest on investments					
244-195.000-460.100	Interest on investments	400	400	400	400
	460 - Interest on investments Totals:	400	400	400	400
	244 - CFD 2005-4 Latigo Ranch Totals:	19,628	20,000	20,000	136,595

Fund 244 –

CFD (Community Facility District) 2005-4 Latigo Ranch as of June 2021 included 18 residential units. In response to the ongoing Coronavirus (COVID-19) pandemic, the City decided to forego any special tax increases as a one-time consideration for Fiscal Year 2020/21. The fiscal year 2022/23 budget includes a standard 2% increase; however, the total assessment will continue to be under the total allowable threshold as the 2020/21 increase is not being retroactively reinstated.

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
245 - CFD 2005-3 La Paloma					
410 - Taxes					
245-195.000-410.106	Special Tax B	17,540	17,900	17,900	25,050
410 - Taxes Totals:		17,540	17,900	17,900	25,050
460 - Interest on investments					
245-195.000-460.100	Interest on investments	400	400	400	400
460 - Interest on investments Totals:		400	400	400	400
245 - CFD 2005-3 La Paloma Totals:		17,940	18,300	18,300	25,450

Fund 245 –

CFD (Community Facility District) 2005-3 La Paloma as of June 2021 included 25 residential units. In response to the ongoing Coronavirus (COVID-19) pandemic, the City decided to forego any special tax increases as a one-time consideration for Fiscal Year 2020/21. The fiscal year 2022/23 budget includes a standard 2% increase; however, the total assessment will continue to be under the total allowable threshold as the 2020/21 increase is not being retroactively reinstated.

The fiscal year 2021/22 budget permanently removed the debt service portion of the CFD fee. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
246 - CFD 2006-1 Malan Park					
410 - Taxes					
246-195.000-410.100	Current secured property tax	139,813	142,600	142,600	163,988
	410 - Taxes Totals:	139,813	142,600	142,600	163,988
460 - Interest on investments					
246-195.000-460.100	Interest on investments	1,400	1,400	1,400	1,400
	460 - Interest on investments Totals:	1,400	1,400	1,400	1,400
	246 - CFD 2006-1 Malan Park Totals:	141,213	144,000	144,000	165,388

Fund 246 –

CFD (Community Facility District) 2006-1 Malan Park as of June 2021 included 143 single family properties and 81 single family attached properties. In response to the ongoing Coronavirus (COVID-19) pandemic, the City decided to forego any special tax increases as a one-time consideration for Fiscal Year 2020/21. The fiscal year 2022/23 budget includes the standard 2% increase; however, the total assessment will continue to be under the total allowable threshold as the 2020/21 increase is not being retroactively reinstated.

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
247 - CFD 2007-1 Luckey Ranch					
410 - Taxes					
247-195.000-410.106	Special Tax B	11,279	11,500	11,500	11,505
410 - Taxes Totals:		11,279	11,500	11,500	11,505
460 - Interest on investments					
247-195.000-460.100	Interest on investments	100	100	100	100
460 - Interest on investments Totals:		100	100	100	100
247 - CFD 2007-1 Luckey Ranch Totals:		11,379	11,600	11,600	11,605

Fund 247 –

CFD (Community Facility District) 2007-1 Luckey Ranch as of June 2021 included 10 single family detached units and 8 duplex units. In response to the ongoing Coronavirus (COVID-19) pandemic, the City decided to forego any special tax increases as a one-time consideration for Fiscal Year 2020/21. The fiscal year 2022/232 budget includes a standard 2% increase, however, the total assessment will continue to be under the total allowable threshold as the 2020/21 increase is not being retroactively reinstated.

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
248 - CFD 2007-2 Springhouse					
410 - Taxes					
248-195.000-410.106	Special Tax B	59,362	60,550	60,550	60,550
410 - Taxes Totals:		59,362	60,550	60,550	60,550
460 - Interest on investments					
248-195.000-460.100	Interest on investments	500	500	500	500
460 - Interest on investments Totals:		500	500	500	500
248 - CFD 2007-2 Springhouse Totals:		59,862	61,050	61,050	61,050

Fund 248 –

CFD (Community Facility District) 2007-2 Springhouse as of June 2021 included 106 residential units. In response to the ongoing Coronavirus (COVID-19) pandemic, the City decided to forego any special tax increases as a one-time consideration for Fiscal Year 2020/21. The fiscal year 2022/23 budget includes the standard 2% increase; however, the total assessment will continue to be under the total allowable threshold as the 2020/21 increase is not being retroactively reinstated.

CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
451 - General Government Facilities, DIF Fund					
440 - Fees and Charges for Services					
451-191.400-440.140	Impact fees	80,000	50,000	50,000	50,000
451-312.400-440.310	State Reimbursement	2,125	0	0	0
440 - Fees and Charges for Services Totals:		82,125	50,000	50,000	50,000
460 - Interest on investments					
451-191.400-460.100	Interest on investments	500	1,000	1,000	1,000
460 - Interest on investments Totals:		500	1,000	1,000	1,000
451 - General Government Facilities, DIF Fund Totals:		82,625	51,000	51,000	51,000

Fund 451 –

General Government Facilities, DIF Fund

Prior to fiscal year 2021/22, this Development Impact Fee (DIF) fund accounted for all development impact fees of the City. In 2021/22, to increase transparency, facilitate the tracking of revenues and expenses by impact fee, and reporting requirements of these funds; the individual DIF fees were broken up into separate funds by impact fee as follows:

- Fund 451 – General Government Facilities, DIF Fund
- Fund 452 – Police Facilities, DIF Fund
- Fund 453 – Fire Facilities, DIF Fund
- Fund 454 – Animal Control Facilities
- Fund 455 – Transportation Facilities, DIF Fund
- Fund 456 – Water Capacity, DIF Fund
- Fund 457 – Wastewater Capacity, DIF Fund
- Fund 458 – Storm Water Facilities, DIF Fund
- Fund 459 – Parks & Recreation Facilities, DIF Fund
- Fund 460 – Library Facilities, DIF Fund

These funds are subject to annual reporting requirements under Government Code Sections 66001, 66006, and 66013, external oversight from building associations and auditors. DIF fee revenues are dependent upon new development and therefore fluctuate year over year.

The City originally adopted these fees by Ordinance No. 90-06 on April 16, 1990. Impact fees and capacity fees were last updated on February 22, 2011.

Fund 451 –

General Government Facilities, (Development Impact Fee) DIF Fund includes those facilities used by the City to provide basic government services and public facilities maintenance services, exclusive of public safety (police and fire). These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
452 - Police Facilities, DIF Fund				
440 - Fees and Charges for Services				
452-211.400-440.140	Impact Fees	105,000	50,000	50,000
440 - Fees and Charges for Services Totals:		105,000	50,000	50,000
460 - Interest on investments				
452-211.400-460.100	Interest on Investments	700	1,200	1,200
460 - Interest on investments Totals:		700	1,200	1,200
452 - Police Facilities, DIF Fund Totals:		105,700	51,200	51,200

Fund 452 –

Police Facilities, (Development Impact Fee) DIF Fund are collected to serve new development through build out by providing police stations, substations, police vehicles, and specialized police communication center and equipment. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
453 - Fire Facilities, DIF Fund				
440 - Fees and Charges for Services				
453-221.400-440.140 Impact Fees	97,000	50,000	60,000	60,000
440 - Fees and Charges for Services Totals:	97,000	50,000	60,000	60,000
460 - Interest on investments				
453-221.400-460.100 Interest on Investments	150	400	400	400
460 - Interest on investments Totals:	150	400	400	400
453 - Fire Facilities, DIF Fund Totals:	97,150	50,400	60,400	60,400

Fund 453 –

Fire Facilities, (Development Impact Fee) DIF Fund are used by the City to protect life and property. Fees collected from new development are used for fire protection facilities, equipment, and fire fighters as build out of the community occurs. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
454 - Animal Control Facilities, DIF Fund				
440 - Fees and Charges for Services				
454-241.400-440.140 Impact fees	5,500	3,000	3,000	3,000
440 - Fees and Charges for Services Totals:	5,500	3,000	3,000	3,000
460 - Interest on investments				
454-241.400-460.100 Interest on investments	25	50	50	50
460 - Interest on investments Totals:	25	50	50	50
454 - Animal Control Facilities, DIF Fund Totals:	5,525	3,050	3,050	3,050

Fund 454 –

Animal Control Facilities, DIF Fund are collected to provide basic animal control services. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
455 - Transportation Facilities, DIF Fund					
440 - Fees and Charges for Services					
455-312.400-440.140	Impact Fees	200,000	180,000	180,000	180,000
440 - Fees and Charges for Services Totals:		200,000	180,000	180,000	180,000
460 - Interest on investments					
455-312.400-460.100	Interest on investments	1,500	2,000	2,000	2,000
460 - Interest on investments Totals:		1,500	2,000	2,000	2,000
470 - Miscellaneous					
455-312.400-470.300	Other revenues	121,430	0	0	0
470 - Miscellaneous Totals:		121,430	0	0	0
455 - Transportation Facilities, DIF Fund Totals:		322,930	182,000	182,000	182,000

Fund 455 –

Transportation Facilities, DIF Fund fees are collected from new development to provide safe and efficient vehicular access throughout the City and meet transportation demand through build out. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
456 - Water Capacity, DIF Fund					
440 - Fees and Charges for Services					
456-321.400-440.140	Impact fees	58,000	40,000	40,000	40,000
456-321.400-440.141	Capacity Fees	250,000	200,000	200,000	200,000
440 - Fees and Charges for Services Totals:		308,000	240,000	240,000	240,000
460 - Interest on investments					
456-321.400-460.100	Interest on investments	3,000	5,000	5,000	5,000
460 - Interest on investments Totals:		3,000	5,000	5,000	5,000
456 - Water Capacity, DIF Fund Totals:		311,000	245,000	245,000	245,000

Fund 456 –

Water Capacity, DIF Fund is used to mitigate the impact of a growth in customers (new water service connections) to the City’s existing public water system. The charge is directly related to the need for expanded water service capacity caused by new development. The capacity fee is a one-time fee charged to an applicant requesting a new service connection.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
457 - Wastewater Capacity, DIF Fund					
440 - Fees and Charges for Services					
457-331.400-440.140	Impact fees	240,000	0	0	0
457-331.400-440.141	Capacity Fees	250,000	150,000	150,000	150,000
440 - Fees and Charges for Services Totals:		490,000	150,000	150,000	150,000
460 - Interest on investments					
457-331.400-460.100	Interest on investments	3,000	4,000	4,000	4,000
460 - Interest on investments Totals:		3,000	4,000	4,000	4,000
457 - Wastewater Capacity, DIF Fund Totals:		493,000	154,000	154,000	154,000

Fund 457 –

Wastewater Capacity, DIF Fund is used to mitigate the impact of a growth in customers (new sewer service connections) to the City’s existing public wastewater system. The charge is directly related to the need for expanded wastewater service capacity caused by new development. The capacity fee is a one-time fee charged to an applicant requesting a new service connection.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
458 - Storm Water Facilities, DIF Fund				
440 - Fees and Charges for Services				
458-331.410-440.140	Impact fees	45,000	15,000	15,000
440 - Fees and Charges for Services Totals:		45,000	15,000	15,000
460 - Interest on investments				
458-331.410-460.100	Interest on investments	100	200	200
460 - Interest on investments Totals:		100	200	200
458 - Storm Water Facilities, DIF Fund Totals:		45,100	15,200	15,200

Fund 458 –

Storm Water Facilities, DIF Fund include facilities necessary to ensure proper collection of storm water throughout the City and to meet necessary protection levels from storm water runoff generated by new development through build out. These fees are derived from new single and multi-family residential developments and commercial and industrial developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
459 - Parks & Recreation Facilities, DIF Fund					
440 - Fees and Charges for Services					
459-511.400-440.140	Impact Fees	75,000	30,000	30,000	30,000
440 - Fees and Charges for Services Totals:		75,000	30,000	30,000	30,000
460 - Interest on investments					
459-511.400-460.100	Interest on investments	1,000	1,000	1,000	1,000
460 - Interest on investments Totals:		1,000	1,000	1,000	1,000
459 - Parks & Recreation Facilities, DIF Fund Totals:		76,000	31,000	31,000	31,000

Fund 459 –

Parks & Recreation Facilities, DIF Fund serves the residents of Brawley by providing facilities for recreation while enhancing the community’s appeal and quality of life. The Parks and Recreation Facilities fee finances the acquisition of new park facilities to serve new residential development through build out. These fees are derived from new single and multi-family residential developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

	2021/2022 Current Budget	2022/2023 Proposed Budget	2022/2023 Proposed Budget	2022/2023 Adopted Budget
460 - Library Facilities, DIF Fund				
440 - Fees and Charges for Services				
460-551.400-440.140	Impact fees	115,000	45,000	45,000
440 - Fees and Charges for Services Totals:		115,000	45,000	45,000
460 - Interest on investments				
460-551.400-460.100	Interest on investments	500	1,000	1,000
460 - Interest on investments Totals:		500	1,000	1,000
460 - Library Facilities, DIF Fund Totals:		115,500	46,000	46,000

Fund 460 –

Library Facilities, DIF Fund serves the residents of Brawley by promoting literacy and learning, as well as, providing an improved quality of life. The Library Facilities fee finances the expansion of the existing library facilities and the acquisition of the new library volumes. These fees are derived from new single and multi-family residential developments.

Prior to fiscal year 2020/21, all DIF fees were combined into Fund 451. In 2020/21, Operating Transfers In is a one-time accounting entry and recognizes the portion of this fund held with the combined Fund 451.

Special Fund Expenses

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
201 - Economic Development - Program Income				
201-650.000-730.200 Technical services	3,800	4,000	4,000	4,000
201-650.000-920.100 Operating Transfer	540,000	0	0	0
201 - Economic Development - Program Income Totals:	543,800	4,000	4,000	4,000

Fund 201 –

- Technical Services - The Program is administered by the City who retains a contractual relationship with the California Department of Housing and Community Development (HCD) and AmeriNat to administer housing funds.
- Operating Transfers in FY 2021/22 included funding for the Lion Center Pool and roof repairs. These funds will be carried over into FY 2022/23.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
202 - Community Development Block Grant (CDBG)					
202-650.554-730.200	Technical Services	10,000	10,000	10,000	10,000
202-650.554-850.100	Loans	68,162	100,000	100,000	100,000
202 - Community Development Block Grant (CDBG) Totals:		78,162	110,000	110,000	110,000

Fund 202 –

Community Development Block Grant (CDBG) funds are anticipated for home improvement rehabilitation grants up to the awarded amount of \$250,000 with an anticipated \$110,000 remaining in FY 2022/23. These federal funds vary each year in scale and project.

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
204 - Program Income - HOME Administrative				
204-650.000-730.200 Technical Services	0	100	100	100
204 - Program Income - HOME Administrative Totals:	0	100	100	100

Fund 204 –

In FY 2020/21, a Transfer Out from Fund 201 to Funds 203, 204, and 205 were completed to create the following Funds each subject to unique audits and reporting requirements:

- Fund 203 – Program Income - HOME
- Fund 204 – Program Income – HOME Administration
- Fund 205 – Program Income – Cal HOME

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
208 - CDBG - Sr Citizen Utility Grant					
208-191.000-725.100	Water	36,655	0	0	0
208-191.000-725.101	Internet Services	7,198	0	0	0
208-191.000-725.102	Sewer	18,070	0	0	0
208-191.000-725.103	Trash Services	9,275	0	0	0
208-191.000-725.200	Electricity	49,202	0	0	0
208-191.000-725.300	Natural Gas	6,325	0	0	0
208 - CDBG - Sr Citizen Utility Grant Totals:		126,725	0	0	0

Fund 208 –

The CDBG Senior Utility Grant Fund was created in FY 2021/22 to record grant transactions related to a utility assistance grant received for COVID impacted senior citizens whereby a total of 120 residents were provided financial assistance. No additional funds are anticipated in FY 2022/23 and the grant closed in April 2022.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
209 - American Rescue Plan Act (ARPA)					
209-191.000-700.900	Premium Pay - ARPA	340,500	0	0	0
209-191.000-800.300	Improvements other than bldgs.	3,482,762	0	0	0
209-191.000-800.400	Equipment	710,794	0	0	0
209-191.000-800.500	Vehicles	1,240,000	0	0	0
209-191.000-920.102	Transfer to General Fund	500,000	0	0	0
209 - American Rescue Plan Act (ARPA) Totals:		6,274,056	0	0	0

Fund 209 –

American Rescue Plan Act (ARPA) Fund was created in FY 2021/22 to recognize one-time federal funding received in two increments: \$3,137,028 in FY 2021/22 and \$3,137,028 in FY 2022/23 for a total amount of \$6,274,056. All expenses were approved in FY 2021/22 and unspent balances will be carried over to FY 2022/23.

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
210 - Business License State Tax, ADA Compliance				
210-191.000-750.650 Taxes, Fees, and Penalties	100	240	280	280
210 - Business License State Tax, ADA Compliance Totals:	100	240	280	280

Fund 210 –

The Business License State Tax, ADA Fund was created in FY 2021/22 as a requirement of the State of California (CA) under Assembly Bill 1379 (2017) to record the State mandated \$4 business license fee associated with ADA compliance until December 31, 2023. Unless the Bill is extended; the fee would reduce to \$1 and the City retained amount would lower to 70% on January 1, 2024. The City currently retains 90% of funds for ADA improvements and the remaining 10% is remitted to the State of CA.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
211 - Gas Tax					
211-312.000-700.100	Permanent salaries	202,440	207,800	208,700	208,700
211-312.000-700.200	Temporary salaries	55,650	55,650	57,000	57,000
211-312.000-700.300	Overtime	24,530	500	500	500
211-312.000-700.900	Moveup Pay	2,540	3,000	3,000	3,000
211-312.000-701.100	Vacation Leave Buyback	4,410	1,500	1,500	1,500
211-312.000-710.100	Health insurance	34,750	49,220	49,220	49,220
211-312.000-710.200	F I C A	21,190	20,720	20,800	20,800
211-312.000-710.300	P E R S	18,860	20,630	20,710	20,710
211-312.000-710.310	PERS UAL	15,140	24,874	24,874	24,874
211-312.000-710.320	Pension Obligation Debt Serv.	21,589	22,852	22,852	22,852
211-312.000-710.400	Unemployment	1,200	520	520	520
211-312.000-710.500	Workers' compensation	38,206	10,337	10,337	10,337
211-312.000-720.300	Chemicals	250	250	250	250
211-312.000-720.500	Electrical supplies	3,000	3,000	3,000	3,000
211-312.000-720.600	Plumbing supplies	1,000	1,000	1,000	1,000
211-312.000-720.700	Construction materials	15,000	15,000	15,000	15,000
211-312.000-721.100	Uniforms	2,000	2,400	2,400	2,400
211-312.000-721.200	Other operating supplies	25,000	25,000	25,000	25,000
211-312.000-721.900	Small tools & minor equipment	5,000	5,000	5,000	5,000
211-312.000-725.200	Electricity	110,000	110,000	110,000	110,000
211-312.000-725.400	Fuel	38,000	45,000	45,000	45,000
211-312.000-730.100	Professional services	10,000	10,000	10,000	10,000
211-312.000-730.200	Technical services	37,000	75,000	75,000	75,000
211-312.000-740.100	Repair & Maintenance Vehicles	50,000	50,000	50,000	50,000
211-312.000-740.130	Repair & Maintenance Equipment	0	50,000	50,000	50,000
211-312.000-740.400	Rents & Leases	4,000	4,000	4,000	4,000
211-312.000-740.410	Vehicle & Equip Lease	34,650	34,650	36,000	36,000
211-312.000-750.100	Insurance	63,345	64,755	64,755	64,755
211-312.000-800.400	Equipment	35,000	115,500	115,500	115,500
211-312.000-900.300	Admin cost allocation	254,100	254,100	254,100	254,100
211-312.000-900.600	Engineering allocation	208,500	208,500	208,500	208,500
211-312.000-900.700	ERP Cost Allocation	11,000	11,000	11,000	11,000
211-312.000-920.203	Transfer to Cap Proj - Streets	1,745,678	80,000	80,000	80,000
211 - Gas Tax Totals:		3,093,028	1,581,758	1,585,518	1,585,518

Notes for Fund 211 can be found on the following page.

Fund 211 –

SB1 funds are subject to a special annual audit and therefore were moved to a separate Fund number 217 in FY 2022/23.

- Profession Services are used to augment the street or landscape design of street improvements.
- Technical Services can include street signal electrical repairs, oil spill clean ups, cross walk and street stripping services, or the installation of new lights.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles
 - o Repairs and Maintenance Facility
 - o Repairs and Maintenance Equipment
- Repairs and Maintenance Services – Equipment includes electrical services, vehicle and equipment maintenance, replacements or upgrades, and quarterly payments to the Department of Transportation for signal lights not maintained by the City.
- Rents and Leases include heavy machinery rentals used to perform street repairs.
- Vehicle & Equipment Leases include two vehicle leases used by the street department to perform daily tasks. Three new vehicle leases will be entered into during FY 2021/22. Total annual amount anticipated for these three new leases is \$8,480.
- The CIP & Heavy Equipment Program includes the purchase of a forklift, split 50/50 between the Gas Tax Fund and the Water Fund. These expenses will be carried over to FY 2022/23. New expenses in FY 2022/23 include the purchase of a dump truck and trailer. In addition to a concrete breaker to be split 50/50 between Gas Tax Fund and the Water Fund.
 - In FY 2021/22 Transfer to Capital Projects Streets includes funding for the following projects:
 - o \$760,000 – Project 2021-08 Decorative lighting project
 - o \$350,668 – Project 2021-05 3rd Street (A St. to River Drive), from SB1 Funds
 - o \$22,940 - Project 2021-06 Legion Rd. from the East of Hwy 86 – Design
 - o \$22,940 - Project 2021-07 Western Ave. from Legion St. to Wildcat Dr. – Design
 - o \$25,000 - Project 2021-09 Flashing Beacons - Main St. & Signage Upgrade
 - In FY 2022/23 Transfer to Capital Projects Streets includes funding for the following project:
 - o \$80,000 – Project 2022-04 Traffic Synchronization & Intelligent Transportation System

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
212 - Highway Relinquishment					
212-312.000-730.100	Professional services	40,000	40,000	40,000	40,000
212-312.000-920.421	Trans to Streets CIP	0	300,000	562,550	562,550
212 - Highway Relinquishment Totals:		40,000	340,000	602,550	602,550

Fund 212 –

Professional services shall be used for road construction design.

In FY 2022/23 Transfer to Capital Projects Streets includes funding for the following project:

- \$300,000 – Project 2022-05 Main Street Waterline Improvement Plans and Roadway Rehabilitation from 1st Street to Eastern Avenue (design)

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
213 - Article 3 - Bicycle & Pedestrian Funding					
213-313.000-700.200	Temporary salaries	6,000	0	0	0
213-313.000-710.200	F I C A	300	0	0	0
213-313.000-710.400	Unemployment	150	0	0	0
213-313.000-720.500	Electrical supplies	500	0	0	0
213-313.000-721.200	Other operating supplies	1,000	0	0	0
213-313.000-721.900	Small tools & minor equipment	17,000	0	0	0
213-313.000-725.100	Water	2,000	0	0	0
213-313.000-725.200	Electricity	1,900	0	0	0
213-313.000-730.200	Technical services	5,000	0	0	0
213-313.000-740.100	Repair & Maintenance Vehicles	3,000	0	0	0
213-313.000-920.203	Transfer to Cap Proj - Streets	145,390	317,272	317,272	317,272
213-314.000-740.100	Repair & Maintenance Vehicles	3,000	0	0	0
213 - Article 3 - Bicycle & Pedestrian Funding Totals:		185,240	317,272	317,272	317,272

Fund 213 –

Fund 213 was split into two funds (Fund 213 and 216) in FY 2022/23.

Senate Bill (SB) 821 funds are divided into three segments for restricted uses as follows:

1. Article 3 Local, which is for the exclusive use by pedestrians and bicycles, including but not limited to curbs, handicap access ramp projects, sidewalks, pedestrian ways, bikeways, bike racks, and bicycle storage. These expenses remain in Fund 213.
2. Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs. To facilitate audit requirements, this portion of the Fund 213 was moved to a new Fund number 216 in FY 2022/23.

FY 2021/22 Transfer to Capital Projects Streets includes funding for the following projects, which will be carried over to FY 2022/23:

- o \$15,390 - Project 2020-05 K St. from Hwy 86 to 8th St. – Public Transportation
- o \$80,000 - Project 2020-05 K St. from Hwy 86 to 8th St. – Public Transportation
- o \$50,000 - Project 2021-ADA Improvements on Main St.

FY 2022/23 Transfer to Capital Projects Street includes funding for the following projects:

- o \$25,000 – Project 2022- Annual ADA Improvements
- o \$292,272 – Project 2022-03 Ocotillo Springs sidewalk construction

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
215 - Measure D					
215-312.000-730.100	Professional Services	70,700	80,000	80,000	80,000
215-312.000-730.200	Technical services	229,702	229,702	229,702	229,702
215-312.000-750.100	Insurance	27,729	8,407	8,407	8,407
215-312.000-750.300	Advertising & promotion	2,000	5,000	5,000	5,000
215-312.000-800.400	Equipment	9,300	0	0	0
215-312.000-900.600	Engineering allocation	10,300	10,300	10,300	10,300
215-312.000-920.421	Transfer to Streets CIP	125,110	2,055,467	2,055,467	2,055,467
215 - Measure D Totals:		474,841	2,388,876	2,388,876	2,388,876

Fund 215 –

- Professional Services are requested to update the pavement management plan and street related projects.
- Technical Services are for citywide street sweeping provided by Allied Waste.
- Advertising and Promotions are for street related projects to solicit competitive bids.
- Equipment in FY 2021/22 included the flashing lights installed at the crosswalk on Main Street in the Plaza.
- In FY 2021/22, Transfer to Capital Projects Streets includes funding for the following projects, which will be carried over to FY 2022/23:
 - o \$133,110 – Project 2020-05 - Project 2020-05 K St. from Hwy 86 to 8th St. Construction
 - In FY 2022/23, Transfer to Capital Projects Streets includes funding for the following projects:
 - o \$861,681 – Project 2021-06 Legion Rd. from the east of Hwy 86 frontage Street. to Western Ave. (northern half of street only) (Construction Only)
 - o \$1,043,786 – Project 2021-07 Western Ave. from Legion St. to Wildcat Dr. (Construction Only)
 - o \$150,000 – Project 2022-03 Ocotillo Springs Sidewalk Construction

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
216 - Article 8E - Public Transportation Funding					
216-314.000-700.100	Permanent Salaries	0	1,500	1,500	1,500
216-314.000-700.200	Temporary Salaries	0	6,000	6,500	6,500
216-314.000-710.100	Health Insurance	0	50	50	50
216-314.000-710.200	F I C A	0	100	100	100
216-314.000-710.300	P E R S	0	100	100	100
216-314.000-720.500	Electrical Supplies	0	500	500	500
216-314.000-721.200	Other operating supplies	0	1,000	1,000	1,000
216-314.000-721.900	Small tools & minor equipment	0	5,000	5,000	5,000
216-314.000-725.100	Water	0	1,800	1,800	1,800
216-314.000-725.200	Electricity	0	1,800	1,800	1,800
216-314.000-730.200	Technical Services	0	4,000	4,000	4,000
216-314.000-740.120	Repair & Maintenance Facility	0	5,000	5,000	5,000
216 - Article 8E - Public Transportation Funding Totals:		0	26,850	27,350	27,350

Fund 216 –

Fund 213 was split into two funds (Fund 213 and 216) in FY 2022/23.

Senate Bill (SB) 821 funds are divided into three segments for restricted uses as follows:

1. Article 3 Local, which is for the exclusive use by pedestrians and bicycles, including but not limited to curbs, handicap access ramp projects, sidewalks, pedestrian ways, bikeways, bike racks, and bicycle storage. These expenses remain in Fund 213.
2. Article 8(e) Local, which is restricted for capital expenditures to acquire vehicles and related equipment, bus shelters, benches, communication equipment, and for meeting public transportation needs. To facilitate audit requirements, this portion of the Fund 213 was moved to a new Fund number 216 in FY 2022/23.

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
217 - Road Maint. & Rehab SB1				
217-312.000-920.020 Transfer to Cap Proj - Streets	0	970,990	823,440	823,440
217 - Road Maint. & Rehab SB1 Totals:	0	970,990	823,440	823,440

Fund 217 –

SB1 funds are subject to a special annual audit and therefore were moved to a separate Fund number 217 in FY 2022/23. In FY’s 2019/20 and 2021/22 Transfer to Capital Projects Streets includes funding for the following project, which will be carried over to FY 2022/23:

- \$133,100 – Project 2020-05 K Street from Hwy 86 to 8th Street
- \$350,668 – Project 2021-05 3rd Street (A St. to River Drive), from SB1 Funds

In FY 2022/23 Transfer to Capital Projects Streets includes funding for the following projects:

- \$ 823,440 - Project 2022-02 C Street from 1st Street to Imperial Avenue

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
222 - Law Enforcement					
222-211.200-721.900	Small tools & minor equipment	23,500	25,000	25,000	25,000
222-211.200-730.200	Technical services	1,500	0	0	0
222-211.200-750.200	Communications	20,329	0	0	0
222-211.200-800.400	Equipment	75,000	75,000	75,000	75,000
222-211.500-700.330	Overtime/Grants	72,200	120,000	120,000	120,000
222-211.500-710.200	F I C A	20,000	20,000	20,000	20,000
222-211.500-800.400	Equipment	144,800	46,700	46,700	46,700
222-211.500-800.500	Vehicles	0	50,300	50,300	50,300
222-211.904-721.900	Small tools & minor equipment	7,500	7,500	7,500	7,500
222-211.910-730.200	Technical services	58,982	64,182	64,182	64,182
222-211.910-750.200	Communications	100,000	0	0	0
222-211.910-750.400	Travel & Training	8,541	0	0	0
222-211.910-800.400	Equipment	5,200	0	0	0
222 - Law Enforcement Totals:		537,551	408,682	408,682	408,682

Fund 222 –

All funds recognized are restricted for law enforcement related activities, equipment, overtime, or special assignments.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
241 - Bernardo Padilla Land/Light					
241-511.100-721.200	Other operating supplies	500	500	500	500
241-511.100-725.200	Electricity	2,000	2,000	2,000	2,000
241-511.100-750.650	Taxes, Fees, and Penalties	15	15	15	15
241-511.100-900.300	Admin cost allocation	500	550	550	550
241 - Bernardo Padilla Land/Light Totals:		3,015	3,065	3,065	3,065

Fund 241 –

The Bernardo Padilla Subdivision Landscape and Lighting Maintenance District (LLMD) funds are restricted for landscaping, lighting, and appurtenant facilities within the LLMD, which is located North of River Drive approximately six hundred feet east of North Imperial Avenue.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
243 - CFD 2005-1 Victoria Park					
243-195.000-700.200	Temporary salaries	9,000	5,000	5,500	5,500
243-195.000-710.200	F I C A	400	300	300	300
243-195.000-720.600	Plumbing supplies	200	0	0	0
243-195.000-721.200	Other operating supplies	100	300	300	300
243-195.000-725.200	Electricity	1,750	1,750	1,750	1,750
243-195.000-730.100	Professional services	5,500	4,000	4,000	4,000
243-195.000-730.200	Technical services	2,000	1,000	1,000	1,000
243-195.000-750.650	Taxes, Fees, and Penalties	10	10	10	10
243-195.000-920.102	Transfer to General Fund	46,000	46,092	46,092	46,092
243 - CFD 2005-1 Victoria Park Totals:		64,960	58,452	58,952	58,952

Fund 243 –

CFD (Community Facility District) 2005-1 Victoria Park as of June 2021 included 134 residential units. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
244 - CFD 2005-4 Latigo Ranch					
244-195.000-725.200	Electricity	1,600	1,600	1,600	1,600
244-195.000-730.100	Professional services	5,000	4,000	4,000	4,000
244-195.000-750.650	Taxes, Fees, and Penalties	10	10	10	10
244-195.000-920.102	Transfer to General Fund	15,000	15,300	15,300	15,300
244 - CFD 2005-4 Latigo Ranch Totals:		21,610	20,910	20,910	20,910

Fund 244 -

CFD (Community Facility District) 2005-4 Latigo Ranch as of June 2021 included 18 residential units. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
245 - CFD 2005-3 La Paloma					
245-195.000-700.200	Temporary salaries	4,000	3,000	3,500	3,500
245-195.000-710.200	F I C A	300	250	250	250
245-195.000-725.200	Electricity	3,800	3,800	3,800	3,800
245-195.000-730.100	Professional services	5,000	4,000	4,000	4,000
245-195.000-750.650	Taxes, Fees, and Penalties	10	10	10	10
245-195.000-920.102	Transfer to General Fund	7,000	7,140	7,140	7,140
245 - CFD 2005-3 La Paloma Totals:		20,110	18,200	18,700	18,700

Fund 245 –

CFD (Community Facility District) 2005-3 La Paloma as of June 2021 included 25 residential units. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD’s to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements. In FY 2021/22, this budget also included expenses to permanently remove the Parcel Tax A.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
246 - CFD 2006-1 Malan Park					
246-195.000-700.200	Temporary salaries	5,000	5,000	5,500	5,500
246-195.000-710.200	F I C A	400	400	400	400
246-195.000-710.300	P E R S	50	50	50	50
246-195.000-720.600	Plumbing supplies	250	400	400	400
246-195.000-721.200	Other operating supplies	400	600	600	600
246-195.000-721.900	Small tools & minor equipment	100	100	100	100
246-195.000-725.100	Water	2,500	2,500	2,500	2,500
246-195.000-725.200	Electricity	1,300	1,300	1,300	1,300
246-195.000-730.100	Professional services	5,000	4,000	4,000	4,000
246-195.000-920.102	Transfer to General Fund	85,000	86,700	86,700	86,700
246 - CFD 2006-1 Malan Park Totals:		100,000	101,050	101,550	101,550

Fund 246 –

CFD (Community Facility District) 2006-1 Malan Park as of June 2021 included 143 single family properties and 81 single family attached properties. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
247 - CFD 2007-1 Luckey Ranch					
247-195.000-725.200	Electricity	1,600	1,600	1,600	1,600
247-195.000-730.100	Professional services	5,000	4,000	4,000	4,000
247-195.000-750.650	Taxes, Fees, and Penalties	15	15	15	15
247-195.000-920.102	Transfer to General Fund	10,000	10,200	10,200	10,200
247 - CFD 2007-1 Luckey Ranch Totals:		16,615	15,815	15,815	15,815

Fund 247 –

CFD (Community Facility District) 2007-1 Luckey Ranch as of June 2021 included 10 single family detached units and 8 duplex units. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
248 - CFD 2007-2 Springhouse					
248-195.000-725.200	Electricity	100	100	100	100
248-195.000-730.100	Professional services	5,000	5,000	5,000	5,000
248-195.000-920.102	Transfer to General Fund	60,000	61,200	61,200	61,200
248 - CFD 2007-2 Springhouse Totals:		65,100	66,300	66,300	66,300

Fund 248 –

CFD (Community Facility District) 2007-2 Springhouse as of June 2021 included 106 residential units. CFD revenues are restricted to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses.

- Professional Services are retained for CFD's to process the annual property tax reports with the County to levy assessments, track collection rates and assist in collections, and process annual disclosure and reporting requirements.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
451 - General Government Facilities, DIF Fund					
451-191.400-730.100	Professional services	2,500	3,000	3,000	3,000
451-191.400-800.300	Improvements other than bldgs.	0	100,000	100,000	100,000
451-191.400-800.400	Equipment	0	10,000	10,000	10,000
451 - General Government Facilities, DIF Fund Totals:		2,500	113,000	113,000	113,000

Fund 451 –

Prior to fiscal year 2021/22, this Development Impact Fee (DIF) fund accounted for all development impact fees of the City. In 2021/22, to increase transparency, facilitate the tracking of revenues and expenses by impact fee, and reporting requirements of these funds; the individual DIF fees were broken up into separate funds by impact fee as follows:

- Fund 451 – General Government Facilities, DIF Fund (formally 451-191...)
- Fund 452 – Police Facilities, DIF Fund (formally 451-211...)
- Fund 453 – Fire Facilities, DIF Fund (formally 451-221...)
- Fund 454 – Animal Control Facilities (formally 451-241...)
- Fund 455 – Transportation Facilities, DIF Fund (formally 451-312...)
- Fund 456 – Water Capacity, DIF Fund (formally 451-321...)
- Fund 457 – Wastewater Capacity, DIF Fund (formally 451-331.400...)
- Fund 458 – Storm Water Facilities, DIF Fund (formally 451-331.410...)
- Fund 459 – Parks & Recreation Facilities, DIF Fund (formally 451-511... and 451-521...)
- Fund 460 – Library Facilities, DIF Fund (formally 451-551...)

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.
- Improvements other than buildings shall be used to upgrade city owned parking lots and install electric vehicle charging stations where feasible.
- Equipment budget is for the acquisition of planning IT equipment.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
452 - Police Facilities, DIF Fund					
452-211.400-730.100	Professional Services	2,500	3,000	3,000	3,000
452-211.400-800.200	Buildings	0	150,000	150,000	150,000
452-211.400-800.400	Equipment	31,620	32,000	32,000	32,000
452 - Police Facilities, DIF Fund Totals:		34,120	185,000	185,000	185,000

Fund 452 –

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.
- Buildings shall be used for an evidence and property room renovation.
- Equipment shall be used for communications center working consoles

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
453 - Fire Facilities, DIF Fund					
453-221.400-730.100	Professional Services	2,500	3,000	3,000	3,000
453-221.400-800.200	Buildings	0	200,000	200,000	200,000
453 - Fire Facilities, DIF Fund Totals:		2,500	203,000	203,000	203,000

Fund 453 –

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.
- Buildings shall be used for main fire station 1 upgrades to restroom and kitchen facilities.

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
454 - Animal Control Facilities, DIF Fund				
454-241.400-730.100 Professional Services	2,500	3,000	3,000	3,000
454 - Animal Control Facilities, DIF Fund Totals:	2,500	3,000	3,000	3,000

Fund 454 –

In FY 2022/23, there are no planned projects using the Animal Control Facilities DIF Fund.

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
455 - Transportation Facilities, DIF Fund					
455-312.400-730.100	Professional services	25,700	26,210	26,210	26,210
455-312.400-920.421	Transfer to Streets CIP	91,539	0	0	0
455 - Transportation Facilities, DIF Fund Totals:		117,239	26,210	26,210	26,210

Fund 455 –

In FY 2021/22, the Transportation Facilities DIF Fund allocated funding to the following project, which will be carried over to FY 2022/23:

- Wildcat Drive from Western Avenue to First Street (Street Construction) - \$91,539

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used for standard drawings and specifications and to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
456 - Water Capacity, DIF Fund					
456-321.400-730.100	Professional services	2,500	3,000	3,000	3,000
456-321.400-800.100	Land	0	150,000	150,000	150,000
456-321.400-800.300	Improvements other than bldgs.	0	500,000	500,000	700,000
456-321.400-920.421	Transfer to Streets CIP	48,395	0	0	0
456 - Water Capacity, DIF Fund Totals:		50,895	653,000	653,000	853,000

Fund 456 –

In FY 2021/22, the Water Capacity DIF Fund allocated funding to the following project which will be carried over to FY 2022/23:

- Wildcat Drive from Western Avenue to First Street (Water Line Connection) - \$48,395 (Project No. 2019-04)

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.
- An amendment to the funding for the following carryover projects from Water Fund (501) to Water DIF Fund (456)
 - o Raw water pond liner replacement - \$1,500,000 (Project No. 2021-14)
 - o Installation of automatic flusher station at SDSU - \$87,000 (Project No. 2021-16)
- Land will be used to purchase land for water infrastructure improvements.
- New water tank and extension of distribution system on the northeast side of town - \$700,000

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
457 - Wastewater Capacity, DIF Fund				
457-331.400-730.100 Professional services	2,500	3,000	3,000	3,000
457 - Wastewater Capacity, DIF Fund Totals:	2,500	3,000	3,000	3,000

Fund 457 –

In FY 2022/23, there are no planned projects using the Wastewater Capacity DIF Fund.

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
458 - Storm Water Facilities, DIF Fund					
458-331.410-730.100	Professional services	2,500	3,000	3,000	3,000
458-331.410-920.421	Transfer to Streets CIP	51,915	0	0	0
458 - Storm Water Facilities, DIF Fund Totals:		54,415	3,000	3,000	3,000

Fund 458 –

In FY 2021/22, the Storm Water Facilities DIF Fund allocated funding to the following project, which will be carried over to FY 2022/23:

- Wildcat Drive from Western Avenue to First Street (Storm Water Line Connection) - \$51,915 (Project No. 2019-04)

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
459 - Parks & Recreation Facilities, DIF Fund					
459-511.400-730.100	Professional services	2,500	3,000	3,000	3,000
459-511.400-800.300	Improvements other than bldgs.	4,700	300,000	300,000	300,000
459-511.400-800.400	Equipment	0	60,000	60,000	60,000
459 - Parks & Recreation Facilities, DIF Fund Totals:		7,200	363,000	363,000	363,000

Fund 459 –

In FY 2022/23, the City anticipates using these funds as follow:

- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.
- Improvements other than buildings includes security lighting upgrades at various parks citywide, a shade and/or small park at Malan.
- Equipment will be used to purchase new benches and park equipment at parks such as Scott Pace Park.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
460 - Library Facilities, DIF Fund					
460-551.400-720.200	Books and subscriptions	0	5,000	5,000	5,000
460-551.400-730.100	Professional services	2,500	3,000	3,000	3,000
460-551.400-800.400	Equipment	0	20,000	20,000	20,000
460 - Library Facilities, DIF Fund Totals:		2,500	28,000	28,000	28,000

Fund 460 –

In FY 2022/23, the City anticipates using these funds as follow:

- Books and subscriptions to expand the library collection.
- Professional Services shall be used to reevaluate the DIF fee, methodology, conduct an assessment of future needs, and review how the fees collected may be used.
- Equipment to purchase public access computers, monitors, and ancillary equipment.

Enterprise Fund Revenues

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
501 - Water					
440 - Fees and Charges for Services					
501-321.000-440.710	Water sales	7,400,000	7,400,000	7,400,000	7,400,000
501-321.000-440.760	Turn off/on	5,000	5,000	5,000	5,000
440 - Fees and Charges for Services Totals:		7,405,000	7,405,000	7,405,000	7,405,000
460 - Interest on investments					
501-321.000-460.100	Interest on investments	46,000	50,000	50,000	50,000
460 - Interest on investments Totals:		46,000	50,000	50,000	50,000
470 - Miscellaneous					
501-321.000-470.110	Rents and Royalties - Hydrant Meters	20,000	20,000	20,000	20,000
501-321.000-470.150	Penalty & Interest	50,000	60,000	60,000	60,000
501-321.000-470.160	Returned check fee	1,000	1,000	1,000	1,000
470 - Miscellaneous Totals:		71,000	81,000	81,000	81,000
501 - Water Totals:		7,522,000	7,536,000	7,536,000	7,536,000

Fund 501 –

Water Fund accounts for revenues collected to treat and distribute drinking water to the community.

Grant proceeds are recognized when earned and presented as budget adjustments.

Turn off/on fees of \$25 are assessed when customers are severely delinquent and unresponsive in paying their utility bill.

Rents and royalties are derived from the use of hydrant meters during construction.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
511 - Wastewater					
440 - Fees and Charges for Services					
511-331.000-440.730	Sewer service charges	6,300,000	6,800,000	6,800,000	6,800,000
440 - Fees and Charges for Services Totals:		6,300,000	6,800,000	6,800,000	6,800,000
460 - Interest on investments					
511-331.000-460.100	Interest on investments	100,000	100,000	100,000	100,000
511-331.000-460.200	Interest on loans	2,192	1,907	1,907	1,907
460 - Interest on investments Totals:		102,192	101,907	101,907	101,907
470 - Miscellaneous					
511-332.000-470.150	Penalty & Interest	20,000	50,000	50,000	50,000
470 - Miscellaneous Totals:		20,000	50,000	50,000	50,000
511 - Wastewater Totals:		6,422,192	6,951,907	6,951,907	6,951,907

Fund 511 –

Wastewater Fund accounts for customer revenues used to collect, treat, and dispose of sewage generated by the community.

Grant proceeds are recognized when earned and presented as budget adjustments.

Interest on loans is derived from an interfund loan payable from the Water Fund (501). The advance incurs interest at a rate of 1.5% per year, the LAIF investment return rate at the time of loan inception (June 2010). As of June 30, 2021, the loan balance will be \$715,019.15 with a final anticipated maturity date of June 30, 3030.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
521 - Solid Waste					
430 - Grants					
521-341.000-430.525	State Grant - CalRecycle	36,862	0	0	0
430 - Grants Totals:		36,862	0	0	0
440 - Fees and Charges for Services					
521-341.000-440.740	Solid waste collection fees	1,630,000	1,700,000	1,700,000	1,700,000
440 - Fees and Charges for Services Totals:		1,630,000	1,700,000	1,700,000	1,700,000
460 - Interest on investments					
521-341.000-460.100	Interest on investments	200	600	600	600
460 - Interest on investments Totals:		200	600	600	600
470 - Miscellaneous					
521-341.000-470.110	Rents and royalties	56,100	25,000	25,000	25,000
521-341.000-470.150	Penalty & Interest	7,000	15,000	15,000	15,000
470 - Miscellaneous Totals:		63,100	40,000	40,000	40,000
521 - Solid Waste Totals:		1,730,162	1,740,600	1,740,600	1,740,600

Fund 521 –

Solid Waste Fund revenues are derived from customer's receipts for the collection and disposal of trash and garbage generated in the community.

Grant proceeds are recognized when earned and presented as budget adjustments. In FY 2021/22, the City received an Organic Waste Recycling grant for the implementation of State mandated organic waste recycling programs. Any unused funding will be carried over to FY 2022/23.

Rents and Royalties are received from Republic Services each year. FY 2021/22 included two fiscal year payments.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
531 - Airport					
430 - Grants					
531-351.000-430.607	Federal FAA airport grant	376,000	36,300	36,300	36,300
531-352.000-430.420	State grant-special aviation	10,000	10,000	10,000	10,000
430 - Grants Totals:		386,000	46,300	46,300	46,300
440 - Fees and Charges for Services					
531-351.000-440.400	Concessions - Fuel Surcharge	3,000	3,000	3,000	3,000
440 - Fees and Charges for Services Totals:		3,000	3,000	3,000	3,000
460 - Interest on investments					
531-351.000-460.100	Interest on investments	1,800	2,000	2,000	2,000
460 - Interest on investments Totals:		1,800	2,000	2,000	2,000
470 - Miscellaneous					
531-351.000-470.120	Hangar rentals	100,000	100,000	100,000	100,000
531-351.000-470.130	Building rentals	1,620	1,620	1,620	1,620
531-351.000-470.140	Ground lease	19,962	19,962	19,962	19,962
470 - Miscellaneous Totals:		121,582	121,582	121,582	121,582
531 - Airport Totals:		512,382	172,882	172,882	172,882

Fund 531 –

The Brawley Municipal Airport is owned by the City and governed under the U.S. Department of Transportation Federal Aviation Administration.

Grant proceeds are recognized when earned and presented as budget adjustments unless they are verified prior to budget adoption as being awarded.

Enterprise Fund Expenses

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
501 - Water					
321 - Water Treatment					
501-321.000-700.100	Permanent salaries	637,750	683,930	772,100	772,100
501-321.000-700.200	Temporary salaries	75,430	75,430	77,000	77,000
501-321.000-700.300	Overtime	72,740	72,740	72,740	72,740
501-321.000-700.700	Shift differential	5,100	5,100	5,100	5,100
501-321.000-700.900	Moveup Pay	4,100	1,000	1,000	1,000
501-321.000-701.000	Auto/Other Allowance	2,160	2,160	2,160	2,160
501-321.000-701.100	Vacation Leave Buyback	0	2,000	2,000	2,000
501-321.000-710.100	Health insurance	34,470	61,510	61,510	61,510
501-321.000-710.200	F I C A	57,150	64,440	71,200	71,200
501-321.000-710.300	P E R S	50,120	50,590	57,300	57,300
501-321.000-710.310	PERS UAL	19,494	29,947	29,947	29,947
501-321.000-710.320	Pension Obligation Debt Serv.	68,012	75,214	75,214	75,214
501-321.000-710.400	Unemployment	3,250	1,711	1,711	1,711
501-321.000-710.500	Workers' compensation	24,508	18,689	18,689	18,689
501-321.000-710.600	Tuition reimbursement	1,000	1,000	1,000	1,000
501-321.000-720.100	Office supplies	2,000	2,000	2,000	2,000
501-321.000-720.200	Books and subscriptions	500	500	500	500
501-321.000-720.300	Chemicals	400,000	400,000	400,000	400,000
501-321.000-720.500	Electrical supplies	4,000	4,000	4,000	4,000
501-321.000-720.600	Plumbing supplies	12,000	15,000	15,000	15,000
501-321.000-720.700	Construction materials	1,500	1,500	1,500	1,500
501-321.000-720.800	Janitorial supplies	200	200	200	200
501-321.000-721.100	Uniforms	3,000	4,100	4,100	4,100
501-321.000-721.200	Other operating supplies	52,000	70,000	70,000	70,000
501-321.000-721.900	Small tools & minor equipment	36,000	40,000	40,000	40,000
501-321.000-725.100	Water Purchased	155,000	155,000	155,000	155,000
501-321.000-725.200	Electricity	260,000	260,000	260,000	260,000
501-321.000-725.400	Fuel - Large Equipment	3,000	3,000	3,000	3,000
501-321.000-730.100	Professional services	60,000	50,000	50,000	50,000
501-321.000-730.200	Technical services	100,000	60,000	60,000	90,000
501-321.000-740.100	Repair & Maintenance Vehicles	153,700	5,000	5,000	5,000
501-321.000-740.120	Repair & Maintenance Facility	0	10,000	10,000	10,000
501-321.000-740.130	Repair & Maintenance Equipment	0	45,000	45,000	45,000
501-321.000-740.200	Cleaning services	6,400	6,400	6,400	6,400
501-321.000-740.400	Rents & Leases	1,700	2,000	2,000	2,000
501-321.000-750.100	Insurance	205,138	183,082	183,082	183,082
501-321.000-750.200	Communications	7,000	7,000	7,000	7,000
501-321.000-750.300	Advertising & promotion	5,000	5,000	5,000	5,000
501-321.000-750.400	Travel & Training	9,000	9,000	9,000	9,000
501-321.000-750.600	Contributions,Memberships,Dues	1,500	1,500	1,500	1,500
501-321.000-750.650	Taxes, Fees, and Penalties	30,000	35,000	35,000	35,000
501-321.000-760.100	Interest	24,572	17,241	17,241	17,241
501-321.000-760.200	Principal, MFC Pooled Bonds	264,791	272,123	272,123	272,123
501-321.000-800.300	Improvements other than bldgs.	3,928,808	80,000	80,000	80,000
501-321.000-800.400	Equipment	5,600	0	0	0
501-321.000-900.300	Admin cost allocation	354,720	354,720	354,720	354,720
501-321.000-900.400	Utilities allocation	814,550	814,550	814,550	814,550
501-321.000-900.600	Engineering allocation	287,520	287,520	287,520	287,520
501-321.000-900.700	ERP Cost Allocation	7,660	7,660	7,660	7,660
501-321.200-760.100	Interest	2,192	2,192	2,192	2,192
501-321.200-760.200	Principal, 1997RX102	395,587	395,587	395,587	395,587
501-321.300-760.200	Principal, 1997RX103	206,376	206,376	206,376	206,376
	321 - Water Treatment Totals:	8,856,298	4,957,712	5,060,922	5,090,922
322 - Water Distribution, Streets & Utilities					
501-322.000-700.100	Permanent salaries	339,450	317,220	332,300	332,300
501-322.000-700.200	Temporary salaries	8,840	15,000	16,000	16,000
501-322.000-700.300	Overtime	131,920	100,000	100,000	100,000
501-322.000-700.900	Moveup Pay	1,225	1,000	1,000	1,000
501-322.000-701.000	Auto/Other Allowance	4,860	7,920	7,920	7,920
501-322.000-701.100	Vacation Leave Buyback	3,700	2,000	2,000	2,000
501-322.000-710.100	Health insurance	55,310	66,705	66,705	66,705

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
501-322.000-710.200	F I C A	37,490	34,030	35,200	35,200
501-322.000-710.300	P E R S	32,720	31,680	32,800	32,800
501-322.000-710.310	PERS UAL	23,698	38,877	38,877	38,877
501-322.000-710.320	Pension Obligation Debt Serv.	36,200	34,886	34,886	34,886
501-322.000-710.400	Unemployment	2,115	793	793	793
501-322.000-710.500	Workers' compensation	16,262	12,284	12,284	12,284
501-322.000-710.600	Tuition reimbursement	0	4,000	4,000	4,000
501-322.000-720.100	Office supplies	1,500	1,500	1,500	1,500
501-322.000-720.200	Books and subscriptions	500	500	500	500
501-322.000-720.300	Chemicals	1,000	1,000	1,000	1,000
501-322.000-720.500	Electrical supplies	200	200	200	200
501-322.000-720.600	Plumbing supplies	300,000	300,000	300,000	300,000
501-322.000-720.700	Construction materials	30,000	30,000	30,000	30,000
501-322.000-721.100	Uniforms	2,000	2,400	2,400	2,400
501-322.000-721.200	Other operating supplies	30,000	30,000	30,000	30,000
501-322.000-721.900	Small tools & minor equipment	20,000	20,000	20,000	20,000
501-322.000-725.200	Electricity	145,000	145,000	145,000	145,000
501-322.000-725.400	Fuel	6,000	13,100	13,100	13,100
501-322.000-730.100	Professional services	55,000	55,000	55,000	55,000
501-322.000-730.200	Technical services	10,000	10,000	10,000	10,000
501-322.000-740.100	Repair & Maintenance Vehicles	60,000	10,000	10,000	10,000
501-322.000-740.130	Repairs & Maintenance Equipment	0	20,000	20,000	20,000
501-322.000-740.400	Rents & Leases	3,000	3,000	3,000	3,000
501-322.000-740.410	Vehicle & Equip Lease	25,345	25,345	28,000	28,000
501-322.000-750.100	Insurance	50,867	36,773	36,773	36,773
501-322.000-750.200	Communications	5,000	5,000	5,000	5,000
501-322.000-750.210	Postage	200	200	200	200
501-322.000-750.300	Advertising & promotion	100	100	100	100
501-322.000-750.400	Travel & Training	9,000	9,000	9,000	9,000
501-322.000-750.600	Contributions,Memberships,Dues	500	500	500	500
501-322.000-750.650	Taxes, Fees, and Penalties	700	700	700	700
501-322.000-800.400	Equipment	35,000	0	0	0
501-322.000-900.300	Admin cost allocation	88,680	88,680	88,680	88,680
501-322.000-900.600	Engineering allocation	71,880	71,880	71,880	71,880
501-322.000-900.700	ERP Cost Allocation	7,660	7,660	7,660	7,660
322 - Water Distribution, Streets & Utilities Totals:		1,652,922	1,553,933	1,574,958	1,574,958
325 - Water Distribution Pretreatment					
501-325.000-720.100	Office Supplies	2,000	2,000	2,000	2,000
501-325.000-720.200	Books and Subscriptions	500	500	500	500
501-325.000-720.300	Chemicals	1,000	750	750	750
501-325.000-720.500	Electrical Supplies	400	400	400	400
501-325.000-720.600	Plumbing Supplies	1,000	1,000	1,000	1,000
501-325.000-720.700	Construction Materials	750	750	750	750
501-325.000-721.100	Uniforms	1,000	0	0	0
501-325.000-721.200	Other Operating Supplies	200	200	200	200
501-325.000-721.900	Small Tools & Minor Equipment	5,000	5,000	5,000	5,000
501-325.000-730.100	Professional Services	15,000	10,000	10,000	10,000
501-325.000-730.200	Technical Services	5,000	5,000	5,000	5,000
501-325.000-740.100	Repair & Maintenance Vehicles	7,000	5,000	5,000	5,000
501-325.000-740.400	Rent	500	500	500	500
501-325.000-750.100	Insurance	0	3,347	3,347	3,347
501-325.000-750.200	Communications	1,000	500	500	500
501-325.000-750.210	Postage	400	750	750	750
501-325.000-750.300	Advertising	200	200	200	200
501-325.000-750.400	Travel & Training	8,000	4,000	4,000	4,000
501-325.000-750.600	Contributions, Memberships, Dues	500	500	500	500
501-325.000-750.650	Taxes, Fees, and Penalties	700	700	700	700
501-325.000-800.300	Improvements other than Buildings	87,000	0	0	0
325 - Water Distribution Pretreatment Totals:		137,150	41,097	41,097	41,097
501 - Water Totals:		10,646,370	6,552,742	6,676,977	6,706,977

Notes for the Water Enterprise Fund are located on the following page.

Fund 501 –

In FY 2021/22, a new department was created for Water Distribution Pretreatment. Previously these expenses were included in the Water Distribution, Streets & Utilities department.

- Advertising and Promotions budget is used to produce the annual required Water Quality Report.
- Vehicle and Equipment Leases – are currently being evaluated to incorporate into the FY 2022/23 budget.
- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles
 - o Repairs and Maintenance Facility
 - o Repairs and Maintenance Equipment

- In FY 2021/22 Improvements Other Than Buildings in account number 501-321.000-800.300 included funding for the following projects, which will be carried over to FY 2022/23:
 - o \$1,243,808 – Project No. 2021-02, Pump Actuators Replacement
 - o \$40,000 – Project No. 2021-11, Asphalt Paving at Water Treatment Plant
 - o \$65,000 – Project No. 2021-13, Rehabilitation of Raw Water Pump Water Treatment
 - o \$1,000,000 – Project No. 2021-15, Rehabilitation of Finish Water Reservoir
 - o \$80,000 – Project No. 2021-29, Distribution Pump 421 Rehabilitation

- o \$1,500,000 – Project No. 2021-14, Raw Water Pond Liner Replacement was moved to the Water DIF Fund in FY 2022/23.
- o \$87,000 – Project No. 2021-16, Installation of Automatic Flusher Station was moved to the Water DIF Fund in FY 2022/23.

- In FY 2021/22 Improvements Other Than Buildings in account number 501-321.000-800.300 included funding for the following projects
 - o \$80,000 – Project No. 2022-06 Decamp Pump (Recirculation)

- FY 2021/22 Equipment expenses in account number 501-322.000-800.400 are for a forklift purchase, which will be carried over to FY 2022/23.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
511 - Wastewater					
331 - Wastewater Collection, Pretreatment					
511-331.000-700.100	Permanent salaries	183,570	163,210	181,400	181,400
511-331.000-700.200	Temporary salaries	34,640	30,000	32,000	32,000
511-331.000-700.300	Overtime	5,100	5,100	5,100	5,100
511-331.000-701.000	Auto/Other Allowance	2,460	720	720	720
511-331.000-701.100	Vacation Leave Buyback	400	400	400	400
511-331.000-710.100	Health insurance	26,870	38,000	38,000	38,000
511-331.000-710.200	F I C A	16,750	15,255	16,700	16,700
511-331.000-710.300	P E R S	15,900	14,780	16,200	16,200
511-331.000-710.310	PERS UAL	8,647	12,705	12,705	12,705
511-331.000-710.320	Pension Obligation Debt Serv.	19,577	17,949	17,949	17,949
511-331.000-710.400	Unemployment	945	408	408	408
511-331.000-710.500	Workers' compensation	5,027	4,981	4,981	4,981
511-331.000-720.100	Office supplies	1,500	1,500	1,500	1,500
511-331.000-720.200	Books and subscriptions	500	500	500	500
511-331.000-720.300	Chemicals	1,500	750	750	750
511-331.000-720.500	Electrical supplies	1,000	750	750	750
511-331.000-720.600	Plumbing supplies	3,000	3,000	3,000	3,000
511-331.000-720.700	Construction materials	100	100	100	100
511-331.000-721.100	Uniforms	1,000	1,000	1,000	1,000
511-331.000-721.200	Other operating supplies	3,000	3,000	3,000	3,000
511-331.000-721.900	Small tools & minor equipment	15,000	10,000	10,000	10,000
511-331.000-725.200	Electricity	8,000	8,000	8,000	8,000
511-331.000-725.300	Natural gas	200	300	300	300
511-331.000-725.400	Fuel	5,500	9,000	9,000	9,000
511-331.000-730.100	Professional services	20,000	20,000	20,000	20,000
511-331.000-730.200	Technical services	39,000	20,000	20,000	20,000
511-331.000-740.100	Repair & Maintenance Vehicles	99,234	2,000	2,000	2,000
511-331.000-740.120	Repair & Maintenance Facility	0	5,000	5,000	5,000
511-331.000-740.130	Repairs & Maintenance Equipment	0	5,000	5,000	5,000
511-331.000-740.400	Rents & Leases	0	1,000	1,000	1,000
511-331.000-740.410	Vehicle & Equip Lease	3,620	3,620	5,000	5,000
511-331.000-750.100	Insurance	45,504	17,252	17,252	17,252
511-331.000-750.200	Communications	3,000	3,000	3,000	3,000
511-331.000-750.300	Advertising & promotion	5,000	5,000	5,000	5,000
511-331.000-750.400	Travel & Training	6,000	6,000	6,000	6,000
511-331.000-750.650	Taxes, Fees, and Penalties	60,000	80,000	80,000	80,000
511-331.000-800.300	Improvements other than bldgs.	55,000	160,000	160,000	160,000
511-331.000-900.300	Admin cost allocation	213,600	213,600	213,600	213,600
511-331.000-900.400	Utilities allocation	693,000	693,000	693,000	693,000
511-331.000-900.600	Engineering allocation	137,050	137,050	137,050	137,050
511-331.000-900.700	ERP Cost Allocation	7,660	7,660	7,660	7,660
331 - Wastewater Collection, Pretreatment Totals:		1,747,854	1,720,590	1,745,025	1,745,025
332 - Wastewater Treatment					
511-332.000-700.100	Permanent salaries	278,100	361,280	360,100	360,100
511-332.000-700.200	Temporary salaries	35,950	10,000	12,000	12,000
511-332.000-700.300	Overtime	11,100	11,100	11,100	11,100
511-332.000-700.900	Moveup Pay	310	310	310	310
511-332.000-701.000	Auto/Other Allowance	2,880	3,600	3,600	3,600
511-332.000-701.100	Vacation Leave Buyback	2,650	1,500	1,500	1,500
511-332.000-710.100	Health insurance	16,440	34,520	34,520	34,520
511-332.000-710.200	F I C A	25,320	29,760	30,180	30,180
511-332.000-710.300	P E R S	27,160	33,640	34,140	34,140
511-332.000-710.310	PERS UAL	20,596	32,596	32,596	32,596
511-332.000-710.320	Pension Obligation Debt Serv.	29,658	39,731	39,731	39,731
511-332.000-710.400	Unemployment	1,430	904	904	904
511-332.000-710.500	Workers' compensation	17,915	13,220	13,220	13,220
511-332.000-720.100	Office supplies	2,000	2,000	2,000	2,000
511-332.000-720.200	Books and subscriptions	500	500	500	500
511-332.000-720.300	Chemicals	65,000	65,000	65,000	65,000
511-332.000-720.500	Electrical supplies	10,000	10,000	10,000	10,000

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
511-332.000-720.600	Plumbing supplies	3,000	3,000	3,000	3,000
511-332.000-720.700	Construction materials	10,000	10,000	10,000	10,000
511-332.000-720.800	Janitorial supplies	500	250	250	250
511-332.000-721.100	Uniforms	1,500	3,000	3,000	3,000
511-332.000-721.200	Other operating supplies	15,000	105,000	105,000	105,000
511-332.000-721.900	Small tools & minor equipment	15,000	25,000	25,000	25,000
511-332.000-725.100	Water	3,000	3,000	3,000	3,000
511-332.000-725.200	Electricity	335,000	335,000	335,000	335,000
511-332.000-725.400	Fuel	4,000	7,500	7,500	7,500
511-332.000-730.100	Professional services	200,000	150,000	150,000	150,000
511-332.000-730.200	Technical services	150,000	100,000	100,000	130,000
511-332.000-740.100	Repair & Maintenance Vehicles	120,830	5,000	5,000	5,000
511-332.000-740.120	Repair & Maintenance Facility	0	5,000	5,000	5,000
511-332.000-740.130	Repairs & Maintenance Equipment	0	90,000	90,000	90,000
511-332.000-740.200	Cleaning services	10,000	10,000	10,000	10,000
511-332.000-740.400	Rents & Leases	5,000	5,000	5,000	5,000
511-332.000-750.100	Insurance	75,311	101,917	101,917	101,917
511-332.000-750.200	Communications	2,500	2,500	2,500	2,500
511-332.000-750.210	Postage	200	200	200	200
511-332.000-750.400	Travel & Training	6,000	6,000	6,000	6,000
511-332.000-750.600	Contributions,Memberships,Dues	1,500	1,500	1,500	1,500
511-332.000-750.604	Community Outreach	18,950	0	0	0
511-332.000-750.650	Taxes, Fees, and Penalties	39,050	39,050	39,050	39,050
511-332.000-760.100	Interest, CIEDB, SWRCB, Interfund Lo	91,562	76,903	76,903	76,903
511-332.000-760.200	Principal, CIEDB & SWRCB	917,116	734,948	734,948	734,948
511-332.000-800.300	Improvements other than bldgs.	1,497,831	80,000	80,000	80,000
511-332.000-800.400	Equipment	45,000	5,000	5,000	5,000
511-332.000-900.300	Admin cost allocation	213,600	213,600	213,600	213,600
511-332.000-900.600	Engineering allocation	137,050	137,050	137,050	137,050
511-332.000-900.700	ERP Cost Allocation	7,660	7,660	7,660	7,660
332 - Wastewater Treatment Totals:		4,473,169	2,912,739	2,914,479	2,944,479
333 - Wastewater Collection, Streets & Utilities					
511-333.000-720.100	Office Supplies	200	200	200	200
511-333.000-720.200	Books and Subscriptions	200	200	200	200
511-333.000-720.300	Chemicals	500	500	500	500
511-333.000-720.500	Electrical Supplies	200	200	200	200
511-333.000-720.600	Plumbing Supplies	3,000	3,000	3,000	3,000
511-333.000-720.700	Construction Materials	6,000	6,000	6,000	6,000
511-333.000-721.100	Uniforms	800	2,300	2,300	2,300
511-333.000-721.200	Other Operating Supplies	8,000	5,000	5,000	5,000
511-333.000-721.900	Small Tools & Minor Equipment	8,000	8,000	8,000	8,000
511-333.000-730.100	Professional Services	121,800	131,800	131,800	131,800
511-333.000-730.200	Technical Services	15,000	15,000	15,000	15,000
511-333.000-740.100	Repair & Maintenance Vehicles	50,000	5,000	5,000	5,000
511-333.000-740.130	Repairs & Maintenance Equipment	0	45,000	45,000	45,000
511-333.000-740.410	Vehicle & Equipment Leases	200	200	200	200
511-333.000-750.100	Insurance	0	25,022	25,022	25,022
511-333.000-750.200	Communications	200	200	200	200
511-333.000-750.300	Advertising & Promotion	200	200	200	200
511-333.000-750.400	Travel & Training	4,000	4,000	4,000	4,000
511-333.000-750.650	Taxes, Fees, and Penalties	500	500	500	500
511-333.000-800.300	Improvements other than bldgs.	791,458	30,000	30,000	30,000
333 - Wastewater Collection, Streets & Utilities Totals:		1,010,258	282,322	282,322	282,322
511 - Wastewater Totals:		7,231,281	4,915,651	4,941,826	4,971,826

Notes for the Wastewater Enterprise Fund are located on the following page.

Fund 511 –

- Repairs and Maintenance Vehicles was separated into three accounts in FY 2022/23:
 - o Repairs and Maintenance Vehicles
 - o Repairs and Maintenance Facility
 - o Repairs and Maintenance Equipment

FY 2021/22, Repairs and Maintenance expenses included emergency manhole and sewer line repairs at Del Rio and Legion Road.

In FY 2021/22, a new department was created for Wastewater Collection, Streets & Utilities. Previously these expenses were included in Wastewater Treatment.

- In FY 2021/22, Improvements Other Than Buildings in account number 511-331.000-800.300 includes funding for the following projects, which will be carried over to FY 2022/23:
 - o \$30,000 – Project 2021-24, Two Flow Meter Purchase
 - o \$25,000 – Project 2021-27, Grease mitigation device for lift station
- In FY 2021/22, Improvements Other Than Buildings in account number 511-332.000-800.300 includes funding for the following projects which will be carried over to FY 2022/23:
 - o \$1,285,926 – Project No. 2021-18, UV disinfection system replacement
 - o \$40,000 – Project No. 2021-19, Industrial water system pump replacement
- In FY 2021/22, Equipment expenses in account number 511-322.000-800.400 are for the following expenses, which will be carried over to FY 2022/23:
 - o \$30,000 – Project No. 2021-17, Air conditioning units at Buildings A & C
 - o \$15,000 – Project No. 2021-21, Utility vehicle purchase
- In FY 2022/23, Other operating supplies in account number 511-332.000-721.200 includes the purchase of ultraviolet bulbs and ballasts, which were previously included in the CIP projects.
- In FY 2021/22, Improvements Other Than Buildings in account number 511-333.000-800.300 includes funding for the following projects, which will be carried over to FY 2022/23:
 - o \$429,958 – Project No. 2021-22, Sanitary sewer line replacement on Adler Street
 - o \$250,000 – Project No. 2021-23, Eight manhole rehabilitations
 - o \$30,000 – Project No. 2021-25, Wildcat Drive crack seal and rock supply
 - o \$81,500 – Project No. 2021-26, Storm drain pipe relocation on Main Street

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
521 - Solid Waste					
341 - Solid Waste Collection					
521-341.000-700.100	Permanent Salaries	14,745	0	37,870	35,060
521-341.000-701.000	Auto/Other Allowance	0	0	720	720
521-341.000-710.100	Health insurance	0	1,800	6,000	6,000
521-341.000-710.200	F I C A	0	0	2,600	2,280
521-341.000-710.300	P E R S	0	0	2,600	2,180
521-341.000-730.200	Technical services	1,334,400	1,361,100	1,361,100	1,371,100
521-341.000-750.600	Contributions,Memberships,Dues	50,375	50,400	50,400	55,450
521-341.000-750.604	Community Outreach	22,117	0	0	0
521-341.000-750.660	Franchise fees	0	180,000	180,000	180,000
521-341.000-900.700	ERP Cost Allocation	3,820	3,820	3,820	3,820
341 - Solid Waste Collection Totals:		1,425,457	1,597,120	1,645,110	1,656,610
521 - Solid Waste Totals:		1,425,457	1,597,120	1,645,110	1,656,610

Fund 521 –

- Health Insurance includes retiree health benefits.
- Technical Services include Allied Waste contract services.
- Franchise fees are paid to the General Fund each year in accordance to the Franchise Agreement.
- Contributions, Membership, Dues include the annual membership for Imperial Valley Resource.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
531 - Airport					
351 - Airport					
531-351.000-700.100	Permanent salaries	6,230	7,160	5,620	5,620
531-351.000-710.200	F I C A	480	550	430	430
531-351.000-710.300	P E R S	470	780	420	420
531-351.000-710.310	PERS UAL	11	13	13	13
531-351.000-710.320	Pension Obligation Debt Serv.	664	685	685	685
531-351.000-710.400	Unemployment	30	18	18	18
531-351.000-720.300	Chemicals	200	200	200	200
531-351.000-720.600	Plumbing supplies	2,000	1,000	1,000	1,000
531-351.000-720.800	Janitorial supplies	200	200	200	200
531-351.000-721.200	Other operating supplies	1,800	1,500	1,500	1,500
531-351.000-721.900	Small tools & minor equipment	3,000	2,000	2,000	2,000
531-351.000-725.200	Electricity	6,000	6,000	6,000	6,000
531-351.000-725.400	Fuel	100	100	100	100
531-351.000-730.100	Professional services	51,000	35,000	35,000	35,000
531-351.000-730.200	Technical services	800	6,000	6,000	6,000
531-351.000-740.100	Repair & Maintenance Vehicles	15,000	15,000	15,000	15,000
531-351.000-750.100	Insurance	15,369	14,958	14,958	14,958
531-351.000-750.200	Communications	600	600	600	600
531-351.000-750.400	Travel & Training	2,000	2,000	2,000	2,000
531-351.000-750.600	Contributions,Memberships,Dues	100	100	100	100
531-351.000-750.650	Taxes, Fees, and Penalties	3,200	3,200	3,200	3,200
531-351.000-800.300	Improvements other than bldgs.	363,000	0	0	0
531-351.000-900.300	Admin cost allocation	11,900	11,900	11,900	11,900
531-351.000-900.400	Utilities allocation	13,374	13,374	13,374	13,374
531-351.000-900.600	Engineering allocation	3,247	3,247	3,247	3,247
531-351.000-900.700	ERP Cost Allocation	500	500	500	500
351 - Airport Totals:		501,275	126,085	124,065	124,065
531 - Airport Totals:		501,275	126,085	124,065	124,065

Fund 531 –

- Professional Services will be used for engineering costs to create legal parcels to be leased & appraisal for land lease rates, and airport internet connectivity from Fire Station 2.
- Technical Services includes tree trimming at the airport facility.
- FY 2021/22, Improvements other than Buildings includes the following project, which will be carried over to FY 2022/23:
 - o \$363,000 – Project No. 2021-28, Airport Design reconstruction of runway 8/26

Capital Improvement Fund Revenues

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
421 - Capital Projects - Streets					
430 - Grants					
421-310.000-430.405	SB1 Funding, From Gas Tax Fund	350,668	970,990	823,440	823,440
421-310.000-430.410	CMAQ Funding	2,485,122	2,281,000	2,281,000	2,281,000
421-310.000-430.416	STBG Funding	812,528	0	0	0
430 - Grants Totals:		3,648,318	3,251,990	3,104,440	3,104,440
440 - Fees and Charges for Services					
421-310.000-440.310	State reimbursement	18,567	0	0	0
440 - Fees and Charges for Services Totals:		18,567	0	0	0
470 - Miscellaneous					
421-310.000-470.200	Contributions	0	401,100	401,100	401,100
421-310.000-470.300	Other revenues	0	2,305,979	2,305,979	2,305,979
470 - Miscellaneous Totals:		0	2,707,079	2,707,079	2,707,079
600 - Transfers In					
421-310.000-600.211	Transfer from Gas Tax Fund	830,880	80,000	80,000	80,000
421-310.000-600.212	Transfer from Hwy Relinquishment	0	300,000	562,550	562,550
421-310.000-600.213	Transfer from Bicycle & Pedestrian Fu	65,390	317,272	317,272	317,272
421-310.000-600.215	Transfer from Measure D	117,110	2,055,467	2,055,467	2,055,467
421-310.000-600.451	Transfer from Impact Fees	191,849	0	0	0
421-312.202-600.401	Transfer from Public Transit Fund	80,000	80,000	0	0
421-312.230-600.215	Transfer from LTA Bond, Measure D f	262,005	0	0	0
600 - Transfers In Totals:		1,547,234	2,832,739	3,015,289	3,015,289
421 - Capital Projects - Streets Totals:		5,214,119	8,791,808	8,826,808	8,826,808

- Assembly Bill (SB) 821 funds are recognized in fund number 213 and partially transferred to fund 421 to contribute to capital projects related to pedestrian improvements. In FY 2021/22, the following projects were included and will be carried over to FY 2022/23:

- o \$15,390 – Project No. 2020-05, K Street from Highway 86 to 8th Street (construction)
- o \$50,000 – Project No. 2021-ADA, Annual ADA Improvements, Main Street

- In FY 2022/23 the following projects contain ADA improvements funded with SB 821 funds:

- o \$25,000 – Project 2022-ADA for Annual ADA Improvements
- o \$292,272 – Project 2022-03 Ocotillo Springs Sidewalk Construction

- In FY 2022/23 Transfers from Measure D road improvement funding will be used for the following projects:

- o \$861,681 – Project No. 2021-06 Legion Rd. from the east of Hwy 86 frontage St. to Western Ave. (northern half of street only) (Construction Only)
- o \$1,043,786 – Project No. 2021-07 Western Ave. from Legion St. to Wildcat Dr. (Construction Only)
- o \$150,000 – Project No. 2022-03 Ocotillo Springs Sidewalk Construction

CIP project revenues and expenses vary from year to year depending on the CIP adopted projects. Multi-year project funding the expenses are reconciled (budget v. actuals) and added as budget carryovers after the fiscal year end audit is completed.

Capital Improvement Fund Expenses

CAPITAL IMPROVEMENT STREET EXPENSES

	2021/2022	2022/2023	2022/2023	2022/2023
	Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
421 - Capital Projects - Streets				
421-310.000-800.300				
Improvements other than bldgs.	2,329,017	8,711,808	8,826,808	8,826,808
421 - Capital Projects - Streets Totals:	2,329,017	8,711,808	8,826,808	8,826,808

City of Brawley
 Capital Improvement Program Heavy Equipment
 Revenue Summary - Carryover Funded Projects

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	YTD Expenses of as		
									Total	3/18/2022	
FY 2018/19											
2019-04	Wildcat Dr. from Western Ave. to First St. (Street Construction) - Additional construction, water line, and storm water line funding totaling \$191,849 is in FY 2021/22							542,672	CMAQ		
2019-04	Wildcat Dr. from Western Ave. to First St. (Street Construction - Funding added in FY 2020/21)							91,539	Transportation DIF Fund (455)		
2019-04	Wildcat Dr. from Western Ave. to First St. (Water Line Connection - Funding added in FY 2020/21)							48,395	Water Capacity DIF Fund (456)		
2019-04	Wildcat Dr. from Western Ave. to First St. (Storm Water Line Connection - Funding added in FY 2020/21)							51,915	Storm Water Capacity DIF Fund (458)		
TOTAL FY 2018/19								734,521		734,521	656,029
FY 2019/20											
2020-04	Legion St. from east of Kelley Ave. to the west Deflection point Phase 3							364,326	STBG 5167(042)	421,528	328,658
								57,202	LTA		
2020-05	K Street from Hwy 86 to 8th Street (Design Only) - Additional construction funding totaling \$517,450 is in FY 2021/22			8,000				52,000	STBG 2018		
2020-05	K Street from Hwy 86 to 8th Street (Construction Only - Funding added in FY 2021/22))			125,110	15,390			391,000	STBG Grant (421) Public	671,500	5,554
								80,000	Transportation (216)		
2020-06	2nd St. from Malan St. to K St.; H St. from Rio Vista Ave. to Las Flores Dr.		564,130							564,130	-
TOTAL FY 2019/20								944,528		1,657,158	334,212
FY 2020/21											
2020-07	Design Reconstruction of Runway 8/26 (additional funding of \$36,300 is in FY 2021/22)							363,000	FAA Entitlements	363,000	-
TOTAL FY 2020/21								363,000		363,000	-

City of Brawley
 Capital Improvement Program Heavy Equipment
 Revenue Summary - Carryover Funded Projects

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	YTD Expenses of as	
									Total	3/18/2022
FY 2021/22										
2021-ADA	Annual ADA Improvements, Main Street				50,000					50,000 -
2021-02	Pump Actuators Replacement, Water Treatment					1,243,808				1,243,808 13,229
2021-05	3rd Street (A Street to River Drive)		350,668							350,668 -
2021-06	Legion Rd. from the east of Hwy 86 frontage st. to Western Ave. (northern half of street only) (Design Only)	22,940						177,060 CMAQ (421)		200,000 -
2021-07	Western Ave. from Legion St. to Wildcat Dr. (Design Only)	22,940						177,060 CMAQ (421)		200,000 4,929
2021-08	Decorative Lighting Project	760,000								760,000 -
2021-10	Forklift	35,000				35,000				70,000 -
2021-11	Asphalt Concrete Paving at Water Treatment Plant Exterior					40,000				40,000 -
2021-13	Rehab. Of Raw Water Pump, Water Treatment					65,000				65,000 -
2021-14	Raw Water Pond Liner Replacements					-		1,500,000 Water DIF (456)		1,500,000 18,823
2021-15	Rehabilitation of Finish Water Reservoir					1,000,000				1,000,000 -
2021-16	Installation of automatic flusher station at SDSU					-		87,000 Water DIF (456)		87,000 -
2021-17	Air Conditioning Units at Buildings A & C						30,000			30,000 -
2021-18	UV Disinfection System Replacement						1,285,926			1,285,926 40,815
2021-19	Industrial Water System Pump Replacement						40,000			40,000 -
2021-20	Raw Water Pump System Replacement						(40,000)			(40,000) -
2021-21	Utility Vehicle Purchase						20,000			20,000 -
2021-22	Sanitary Sewer Line Replacement on Adler Street						429,958			429,958 -
2021-23	8 Manhole Rehab. (3 at BUHS, 2 at Shank Rd, 2 at PMH, 1 at Gloriann)						250,000			250,000 -
2021-24	Two Flow Meters Purchase						30,000			30,000 -
2021-25	Wildcat Dr. Crack Seal and Rock Supply and Grading from Hwy 86 to Western Ave (DTSC requirement)						30,000			30,000 -
2021-26	Storm Drain pipe relocation on Main St and Cesar Chavez St						81,500			81,500 -
2021-27	Grease Mitigation Device for Lift Station No. 1 and 3						25,000			25,000 -
2021-29	Distribution Pump 421 Rehabilitation					80,000				80,000 -
2021-30	Lions Center Roof Repairs							207,000 CDBG Funding 300,000 Donation		507,000 110
2021-31	Lion Center Pool Rehabilitation							250,000 BUHS Contrib. 333,000 CDBG Funding 177,952 Per Capita Grant		760,952 -
TOTAL FUNDED FOR FY 2021/22		840,880	350,668	-	50,000	2,463,808	2,182,384	3,209,072		9,096,812 77,905
									TOTAL CARRYOVER FUNDED PROJECTS	11,851,491 1,068,146

Funding Notes:

- BUHS - Brawley Union High School
- CARES = Coronavirus Aid, Relief, and Economic Security Act
- CMAQ = Congestion Mitigation and Air Quality
- DIF = Development Impact Fees
- FAA = Federal Aviation Administration
- LTA = Local Transportation Authority
- STBG = Surface Transportation Block Grant Rural, Federal Funds

CIP project revenues and expenses vary from year to year. Multi-year project funding is reconciled (budget v. actuals) and added as a budget carryover after the fiscal year end audit is completed.

City of Brawley
Capital Improvement Program Heavy Equipment
Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	Total
FY 2022/23 (Shall be included for funding in the FY 2022/23 Budget)									
2021-06	Legion Rd. from the east of Hwy 86 frontage St. to Western Ave. (northern half of street only) (Construction Only)		-	861,681				797,000 CMAQ	1,658,681
2021-07	Western Ave. from Legion St. to Wildcat Dr. (Construction Only)		-	1,043,786				784,000 CMAQ	1,827,786
2022-ADA	Annual ADA Improvements				25,000				25,000
2022-01	Western Ave. from Legion St. to Wildcat Dr. (Irrigation Ditch Undergrounding)							401,100 Developer Reimbursement	401,100
2022-02	C Street from 1st Street to Imperial Avenue (Street Resurfacing/Rehabilitation)		823,440	-					823,440
2022-03	Ocotillo Springs Sidewalk Construction			150,000	292,272			2,305,979 AHSC Grant	2,748,251
2022-04	Traffic Synchronization & Intelligent Transportation System (\$195,000 for professional services, remainder for construction)	80,000	-					700,000 CMAQ 262,550 Hwy Relinquish.	1,042,550
2022-05	Main Street Waterline Improvement Plans and Roadway Rehabilitation from 1st Street to Eastern Avenue (design)							300,000 Hwy Relinquish.	300,000
2022-06	Decamp Pump (Recirculation)					80,000			80,000
2022-07	Crane Installation to Maintain Lift Station No. 3 Pumps						160,000		160,000
2022-08	Emergency Generator Transfer Switch Replacement						30,000		30,000
2022-09	Aeration Basin Valve Actuators Replacement						80,000		80,000
None	Vehicle Replacements - Police (2), Streets (1)							33,984 General Fund	33,984
None	Vehicle Replacement - Fire F-250 (1)							35,000 ARPA	35,000
TOTAL ANTICIPATED FOR FY 2022/23		80,000	823,440	2,055,467	317,272	80,000	270,000	5,619,613	9,245,792
FY 2023/24 (Not funded with adoption of FY 2022/23 budget)									
2022-05	Main St. from 1st St. to 9th St. (Waterline Construction & Street Rehabilitation)							2,673,804 Earmark Repurposing Grant 4,048,610 Hwy Relinquish.	6,722,414
2023-ADA	Annual ADA Improvements				25,000				25,000
2023-01	Supply Emergency Power to Headwork Screen						342,431		342,431
2023-02	B Street from Eastern Avenue to Palm Avenue (Design Only)			60,000					60,000
2023-05	Supply Emergency Power to Headwork's Screen						342,431		342,431
2023-06	Lift Station No. 1 Rehabilitation						435,160		435,160
2023-07	Library Sanitary Sewer Pipeline Replacement						61,000		61,000
2023-08	Main St. from 9th Street to Eastern Avenue (Waterline Construction & Street Rehabilitation)		762,550					3,000,000 ARPA 2,237,450 Hwy Relinquish.	6,000,000
None	Fire Cardiac Arrest Monitor							37,000 General Fund	37,000
TOTAL ANTICIPATED FOR FY 2023/24		-	762,550	60,000	25,000	-	1,181,022	11,996,864	14,025,436
FY 2024/25 (Not funded with adoption of FY 2022/23 budget)									
2023-02	B Street from Eastern Avenue to Palm Avenue (Construction)							520,000 STBG	520,000
2024-ADA	Annual ADA Improvements	-	-	-	25,000	-	-	-	25,000
TOTAL ANTICIPATED FOR FY 2024/25		-	-	-	25,000	-	-	520,000	545,000

City of Brawley
 Capital Improvement Program Heavy Equipment
 Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	Total	
FY 2025/26 (Not funded with adoption of FY 2022/23 budget)										
2025-ADA	Annual ADA Improvements				25,000				25,000	
2025-01	General Plan Amendment (expires 2030, updated in 2008)	-	-	-	-	-	-	1,500,000 General Fund	1,500,000	
TOTAL ANTICIPATED FOR FY 2025/26		-	-	-	25,000	-	-	1,500,000	1,525,000	
FY 2026/27 (Not funded with adoption of FY 2022/23 budget)										
2026-ADA	Annual ADA Improvements				25,000				25,000	
TOTAL ANTICIPATED FOR FY 2026/27		-	-	-	25,000	-	-	-	25,000	
ESTIMATED TOTALS FOR NEXT FIVE YEARS		80,000	1,585,990	2,115,467	417,272	80,000	1,451,022	19,636,477	-	25,366,228

Funding Notes:

AHSC = Affordable Housing and Sustainable Communities
 ARPA = American Rescue Plan Act, Federal Funds
 CMAQ = Congestion Mitigation and Air Quality
 DIF = Development Impact Fee
 FAA = Federal Aviation Administration
 Hwy Relinquish. = Highway Relinquishment Funds, One time funding, current balance is \$6,842,900
 STBG = Surface Transportation Block Grant

City of Brawley
 Capital Improvement Program Heavy Equipment
 Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Grants/Other	Total
Other Identified Projects - Funding Source Undetermined									
	Fire Engine Type 1 needed to replace 2003 Engine (2025/26)								650,000
	Fire Engine Type 1 needed to replace 2007 Engine								650,000
	Fire Ladder Truck needed to replace 2009 Engine								1,000,000
	Sewer truck needed to replace 2008 International truck (2029/30)								Under Review
	Dump Truck needed for Street to replace 2003 Peter Built truck								Under Review
	Airport parking shade structures								Under Review
	Additional shade structures and seating at City Parks								Undetermined
	Lighting upgrades or installation at City parks								Undetermined
	Walking and/or bike paths at City Parks								Undetermined
	Seating and playground equipment upgrades at City Parks								Undetermined
	Public restroom and water fountain upgrades at City Parks								Undetermined
	Metal waste bins and new signage at City Parks								Undetermined
	Removal of water tank at Hinojosa Park								175,000
	Citywide art installations								Undetermined
	Sr. Center- Remodel - ADA Compliant - Wheelchair access ramp, construct more walking paths								Undetermined
	Parks & Rec office (Lion Center) floor/tile replacement								Undetermined
	Parks& Rec Maintenance Equipment- Floor Scrubber								10,000
	Additional Truck for Building/ Code Enforcement - New Inspector								35,000
	IT department new office- convert current IT storage room into an office								Undetermined
	IT department vehicle/ truck								Undetermined
	Expand HR Department Staff								Undetermined
	Personnel Department office space								Undetermined
	Ergonomic/office equipment replacement (Most City Facilities)								Undetermined
	Retrofitted and expanded gate surrounding Police Department								Under Review
	<u>Expand/Remodel Police Department Building (details include) :</u>								Undetermined
	Sergeants Office Carpet Replacement								
	More office space for new law enforcement programs and equipment storage								
	New covered parking lot (Solar Panels -Air Pollution Certified)								
	<u>Fire Station 1 Facility Remodel (details include):</u>								
	Downstairs Bathroom Repairs								Undetermined
	Kitchen Remodel								7,000
TOTAL OTHER IDENTIFIED PROJECTS/EQUIPMENT									2,527,000
OVERALL ESTIMATED TOTAL									27,348,228

Internal Service Fund Revenues

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
601 - Maintenance					
460 - Interest on investments					
601-802.000-460.100	Interest on investments	6,000	6,000	6,000	6,000
460 - Interest on investments Totals:		6,000	6,000	6,000	6,000
601 - Maintenance Totals:		6,000	6,000	6,000	6,000

Fund 601 –

Maintenance Fund accounts for costs associated with the oversight of the City's fleet of vehicles.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
602 - Risk Management					
440 - Fees and Charges for Services					
602-811.000-440.800	Insurance allocation, Liability/Propert	1,189,327	1,170,114	1,170,114	1,170,114
602-813.000-440.800	Insurance allocation, Workers Comp.	1,000,898	778,940	778,940	778,940
602-814.000-440.800	Insurance Allocation - Employee Assi:	10,200	10,200	10,200	10,200
440 - Fees and Charges for Services Totals:		2,200,425	1,959,254	1,959,254	1,959,254
470 - Miscellaneous					
602-811.000-470.300	Other revenues	75,800	75,821	75,821	75,821
470 - Miscellaneous Totals:		75,800	75,821	75,821	75,821
602 - Risk Management Totals:		2,276,225	2,035,075	2,035,075	2,035,075

Fund 602 –

Risk Management Fund accounts for the costs of providing insurance for general liability, property damage, unemployment benefits, workers' compensation, and employee health benefits. This fund also finances post-employment health care benefits provided to City retirees.

The city will receive a total of \$379,104 in equal increments of \$75,821 over the next five years (from FY 2021/22 to FY 2025/26) from the California Joint Powers Insurance Authority (CJPIA) for retrospective excess pool deposits in the liability program. These payments are recognized as Other Revenue.

Internal Service Fund Expenses

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
601 - Maintenance					
601-801.000-700.100	Permanent salaries	50,680	52,000	52,780	52,780
601-801.000-710.100	Health insurance	4,560	13,545	13,545	13,545
601-801.000-710.200	F I C A	3,880	3,980	4,040	4,040
601-801.000-710.300	P E R S	3,850	5,650	5,740	5,740
601-801.000-710.310	PERS UAL	90	98	98	98
601-801.000-710.320	Pension Obligation Debt Serv.	5,405	5,718	5,718	5,718
601-801.000-710.400	Unemployment	220	130	130	130
601-801.000-730.200	Technical services	8,100	8,100	8,100	8,100
601-801.000-750.100	Insurance	3,752	2,060	2,060	2,060
601-801.000-750.200	Communications	500	500	500	500
601-801.000-750.650	Taxes, Fees, and Penalties	1,900	1,900	1,900	1,900
601-802.000-725.200	Electricity	240	240	240	240
601 - Maintenance Totals:		83,177	93,921	94,851	94,851

Fund 601 –

- Technical Services are paid to Enterprise for vehicle maintenance tracking.
- Taxes, Fees, and Penalties include title searches, transfers, and a hazardous materials annual fee.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
602 - Risk Management					
602-811.000-750.100	Insurance - Liability & Property	1,189,327	1,170,120	1,170,120	1,170,120
602-813.000-750.100	Insurance - Worker's Compensation	1,000,898	778,942	778,942	778,942
602-813.000-800.600	Furniture	0	0	50,000	50,000
602-814.000-730.200	Technical services - Health Admin, Fe	3,600	3,600	3,600	3,600
602-814.000-750.100	Insurance - Employee Assistance Pro	6,600	6,600	6,600	6,600
602 - Risk Management Totals:		2,200,425	1,959,262	2,009,262	2,009,262

Fund 602 –

The Risk Management Fund accounts for the City's risk management, self-insurance of unemployment claims, and insurance program expenses, including commercial insurance and the participation in a public entity risk pool. Operating revenues of this fund consist of payments from other City funds based upon estimated cost of insurance premiums and other operating expenses.

Fiduciary Fund Revenues and Expenses

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget	Proposed Budget	Adopted Budget
401 - Successor Agency to the BCRA					
410 - Taxes					
401-611.000-410.411	RPTTF Distribution	266,407	333,900	333,900	333,900
410 - Taxes Totals:		266,407	333,900	333,900	333,900
460 - Interest on investments					
401-611.000-460.100	Interest on investments	600	600	600	600
460 - Interest on investments Totals:		600	600	600	600
401 - Successor Agency to the BCRA Totals:		267,007	334,500	334,500	334,500

Fund 401 –

Redevelopment Property Tax Trust Fund (RPTTF) revenues are derived from former Redevelopment Agency (RDA) property taxes and are restricted in accordance to RDA dissolution law for the sole purpose of closing out the City's former RDA. These revenues are approved by the City's Successor Agency, the County's Oversight Board, and the State of California Department of Finance.

During fiscal year 2022/23, the City will file a last and final Recognized Obligation Payment Schedule (ROPS), which would require approval by the City's Successor Agency, the County's Oversight Board, and the State of California Department of Finance.

		2021/2022	2022/2023	2022/2023	2022/2023
		Current Budget	Proposed Budget 1	Proposed Budget 2	Adopted Budget
401 - Successor Agency to the BCRA					
401-611.000-730.200	Technical services	3,100	3,100	3,100	3,100
401-611.000-760.100	Interest	112,875	112,875	112,875	112,875
401-611.000-760.200	Principal	195,000	195,000	195,000	195,000
401-611.000-920.101	Transfer to General Fund	25,000	25,000	25,000	25,000
401 - Successor Agency to the BCRA Totals:		335,975	335,975	335,975	335,975

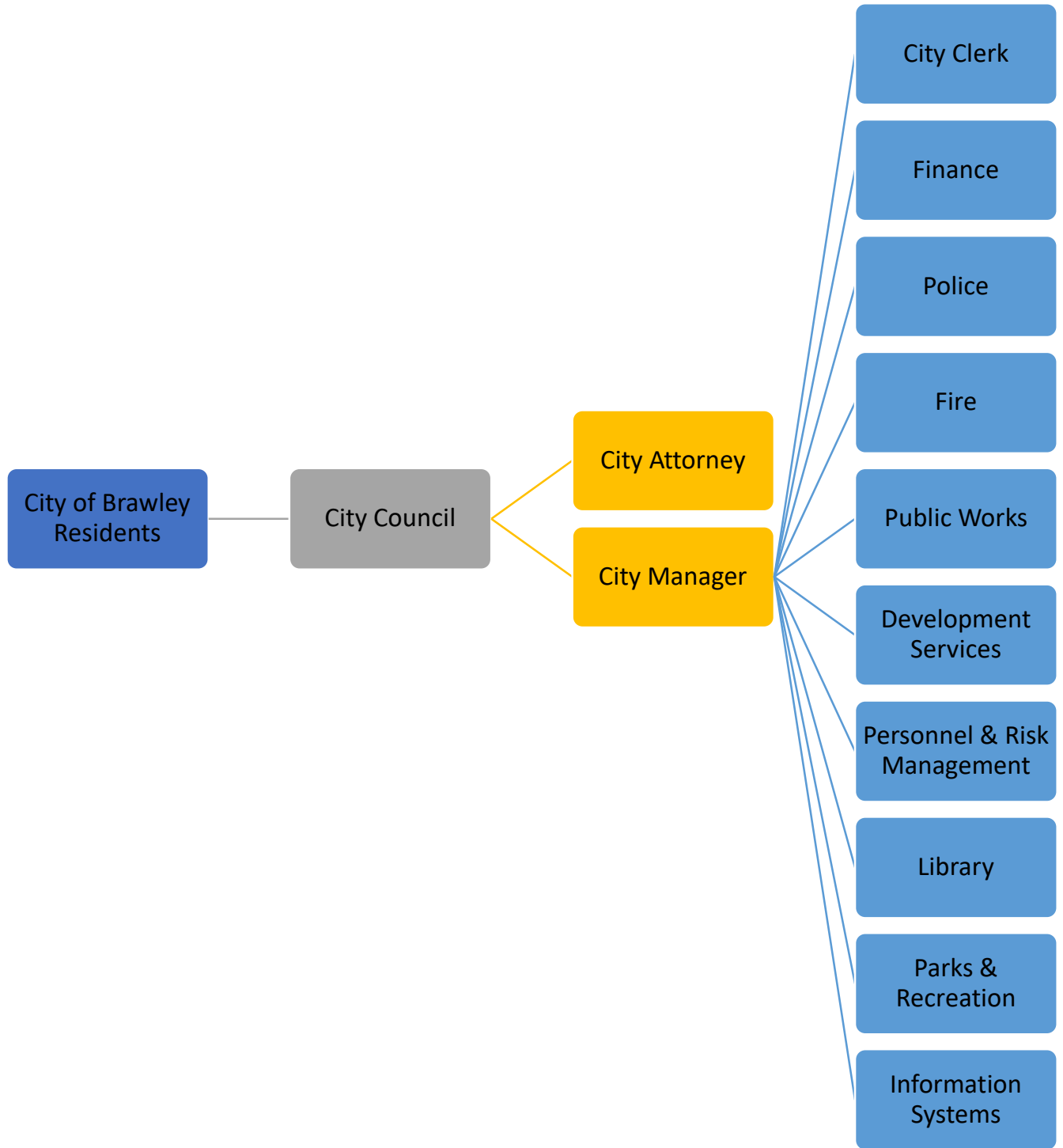
Fund 401 –

This fund accounts for activities of the former Redevelopment Agency (RDA) and are restricted in accordance to RDA dissolution law for the sole purpose of closing out the City's former RDA. These revenues are approved by the City's Successor Agency, the County's Oversight Board, and the State of California Department of Finance.

During fiscal year 2022/23, the City will file a last and final Recognized Obligation Payment Schedule (ROPS), which would require approval by the City's Successor Agency, the County's Oversight Board, and the State of California Department of Finance.

Personnel Summary

City of Brawley, California
ORGANIZATIONAL CHART



City of Brawley
Personnel Summary

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions
City Council					
111.000		5.00	5.00	5.00	5.00
Total City Council		5.00	5.00	5.00	5.00
City Clerk					
112.000	City Clerk - Elected	1.00	1.00	1.00	1.00
112.000	Records Administrator	1.00	1.00	1.00	0.00
112.000	Records Clerk	1.00	1.00	1.00	0.00
Total City Clerk		3.00	3.00	3.00	1.00
City Manager					
131.000	City Manager	1.00	1.00	1.00	1.00
Total City Manager		1.00	1.00	1.00	1.00
Records Administration					
132.000	Assistant to the City Manager	0.00	0.00	0.00	1.00
132.000	Records Clerk	0.00	0.00	0.00	0.00
132	Administrative Office Clerk	0.00	0.00	0.00	0.75
Total Records Administration		0.00	0.00	0.00	1.75
Finance					
151.000	Finance Director	0.75	0.75	0.00	0.00
151.000	Finance Director/City Treasurer	0.00	0.00	0.75	0.75
151.000	Assistant Finance Director	0.90	0.90	0.90	0.00
151.000	Finance Manager	0.00	0.00	0.00	0.70
151.000	Management Analyst	0.25	0.25	0.25	0.25
151.000	Accountant / Utility Billing Support	0.70	0.70	0.70	0.50
151.000	Senior Accounting Assistant	1.70	1.70	1.70	1.60
151.000	Accounting Assistant	0.20	0.20	0.20	0.20
Total Finance		4.50	4.50	4.50	4.00
Utility Billing					
152.000	Finance Director	0.25	0.25	0.25	0.25
152.000	Assistant Finance Director	0.10	0.10	0.10	0.00
152.000	Finance Manager	0.00	0.00	0.00	0.30
152.000	Accountant / Utility Billing Support	0.30	0.30	0.30	0.50
152.000	Senior Accounting Assistant	0.30	0.30	0.30	0.40
152.000	Accounting Assistant	1.80	1.80	1.80	1.80
Total Utility Billing		2.75	2.75	2.75	3.25
Personnel					
153.000	Personnel & Risk Mgmt. Administrator	1.00	1.00	1.00	0.00
153.000	Human Resources Manager	0.00	0.00	0.00	1.00
153.000	Records Clerk	0.00	0.00	0.00	0.00
153	Administrative Office Clerk	0.00	0.00	0.00	0.25
Total Personnel		1.00	1.00	1.00	1.25

City of Brawley
Personnel Summary

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions
City Treasurer					
155.000	City Treasurer	1.00	1.00	0.00	0.00
Total City Treasurer		1.00	1.00	0.00	0.00
Planning					
171.000	Development Services Director	0.00	0.00	1.00	1.00
171.000	City Planner	1.00	1.00	0.00	0.00
171.000	Planning Manager	0.00	0.00	0.00	1.00
171.000	Planning Technician	0.00	0.00	1.00	0.00
171.000	Admin Secretary/Planning Tech	1.00	1.00	0.00	0.00
Total Planning		2.00	2.00	2.00	2.00
Information Technology					
181.000	Information Systems Manager	1.00	1.00	1.00	0.00
181.000	Information Technology Director	0.00	0.00	0.00	1.00
Total Information Technology		1.00	1.00	1.00	1.00
Police					
211.000	Chief	1.00	1.00	1.00	1.00
211.000	Commander	1.00	1.00	1.00	2.00
211.000	Sergeant	5.00	5.00	5.00	5.00
211.000	Police Agent	7.00	5.00	6.00	8.00
211.000	P.O. I	4.00	3.00	2.00	0.00
211.000	P.O. II	1.00	1.00	1.00	7.00
211.000	P.O. III	7.00	10.00	10.00	4.00
211.000	Dispatcher	7.00	7.00	7.00	7.00
211.000	Secretary	1.00	1.00	1.00	1.00
211.000	Community Service Officer	4.00	4.00	4.00	4.00
211.000	Non-Sworn Supervisor	2.00	2.00	2.00	2.00
Total Police		40.00	40.00	40.00	41.00
Graffiti Abatement					
211.300	Graffiti Abatement Worker	0.00	0.00	0.00	1.00
Total Graffiti Abatement		0.00	0.00	0.00	1.00
Fire Department					
221.000	Chief	1.00	1.00	1.00	1.00
221.000	Fire Marshal	0.00	0.00	0.00	1.00
221.000	Captain	5.00	6.00	6.00	6.00
221.000	Firefighter	10.00	10.00	10.00	10.00
Total Fire		17.00	17.00	17.00	18.00
Building Inspections					
231.000	Interim Building Official	1.00	1.00	1.00	1.00
231.000	Building Inspector	0.50	0.50	1.00	1.00
231.000	Inspector/Code Enforcement	0.50	0.00	0.00	0.00
231.000	Administrative Secretary	0.75	0.75	0.75	0.75
Total Building Inspection		2.75	2.25	2.75	2.75

City of Brawley
Personnel Summary

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions
Animal Control					
241.000	Animal Control Officer	1.00	1.00	1.00	1.00
Total Animal Control		1.00	1.00	1.00	1.00
Engineering					
311.000	Public Work Director/City Engineer	1.00	1.00	1.00	1.00
311.000	Senior Civil Engineer	0.00	0.00	1.00	0.00
311.000	Assistant Civil Engineer	0.00	0.00	1.00	1.00
311	Associate Civil Engineer	0.00	0.00	0.00	1.00
311.000	Engineer	2.00	2.00	0.00	0.00
311.000	Engineering Technician	1.00	1.00	1.00	1.00
311.000	Labor Compliance Officer	1.00	1.00	1.00	1.00
311.000	Administrative Secretary	1.00	1.00	1.00	1.00
Total Engineering		6.00	6.00	6.00	6.00
Community and Economic Development					
411.000	Inspector	0.50	0.50	1.00	1.00
411.000	Bookkeeper	1.00	1.00	1.00	1.00
411.000	Administrative Secretary	0.25	0.25	0.25	0.25
Total Community and Economic Development		1.75	1.75	2.25	2.25
Parks					
511.000	Parks & Recreation Manager	0.00	0.00	0.50	0.50
511.000	Parks & Recreation Coordinator	1.00	1.00	1.00	0.00
511.000	Parks Coordinator	0.00	0.00	0.00	1.00
511.000	Recreation Coordinator	0.50	0.50	0.50	0.50
511.000	Maintenance Leadman	1.00	1.00	1.00	1.00
511.000	Maintenance Worker	4.00	4.00	4.00	4.00
Total Parks		6.50	6.50	7.00	7.00
Recreation & Lions Center					
521.000	Parks & Recreation Manager	0.00	0.00	0.50	0.50
521.000	Recreation Coordinator	0.50	0.50	0.50	0.50
521.000	Maintenance Leadman	1.00	1.00	1.00	1.00
Total Recreation & Lions Center		1.50	1.50	2.00	2.00
Library					
551.000	Librarian	1.00	1.00	0.00	0.00
551.000	Library Manager	0.00	0.00	1.00	1.00
551.000	Circulation Supervisor	1.00	0.50	1.00	1.00
551.000	Library Clerk	1.00	0.50	1.00	1.00
Total Library		3.00	2.00	3.00	3.00
Library Grant					
551.100	Program Coordinator	1.000	1.000	1.00	0.00
551.100	Lead Presenter	1.000	1.000	1.00	0.00
551.100	Driver/Clerk	1.000	1.000	1.00	0.00
Total Library Grant		3.000	3.000	3.000	0.00
Total General Fund		103.75	102.25	104.25	104.25

City of Brawley
Personnel Summary

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions
Street Maintenance - Gas Tax Fund					
312.000	Streets & Utilities Maint. Supervisor	0.32	0.32	0.32	0.32
312.000	Assistant Streets & Utility Maint. Sup.	0.32	0.32	0.32	0.32
312.000	Environmental Compliance Operator	0.00	0.00	0.00	0.50
312.000	Water Dist. Sewage Coll. Operator	0.00	0.00	0.32	0.00
312.000	Utility Leadman	0.32	0.32	0.00	0.32
312.000	Utility Worker II	0.64	0.64	0.64	0.64
312.000	Utility Worker I	2.24	2.24	2.24	1.92
312.000	Maintenance Worker	0.35	0.35	0.35	0.35
Total Street Maintenance		4.19	4.19	4.19	4.37
Water Treatment					
321.000	Operations Division Manager	0.00	0.00	1.00	1.00
321.000	Chief Operator	1.00	1.00	1.00	1.00
321.000	Asst. Chief Operator	1.00	1.00	2.00	1.00
321.000	Plant Operator III	6.00	6.00	5.00	5.00
321.000	Maintenance Worker	1.00	1.00	1.00	1.00
321.000	Environmental Compliance Operator	0.00	0.00	0.00	0.50
321.000	Water Distribution Sewage Collection System Operator	0.00	0.00	0.00	0.00
321.000	Landscaper	0.50	0.50	0.50	0.00
Total Water Treatment		9.50	9.50	10.50	9.50
Water Distribution					
322.000	Pretreatment & Distrib. Supervisor	0.25	0.25	0.00	0.00
322.000	Sr. Environmental Compliance Officer	0.00	0.00	0.25	0.25
322.000	W/WW System Operator	0.50	0.50	0.50	0.00
322.000	Streets & Utilities Maint. Supervisor	0.50	0.50	0.50	0.50
322.000	Assistant Streets & Utility Maint. Sup.	0.50	0.50	0.50	0.50
322.000	Water Dist. Sewage Coll. Operator	0.00	0.00	0.50	0.00
322.000	Utility Leadman	0.50	0.50	0.00	0.50
322.000	Utility Worker II	1.00	1.00	1.00	1.00
322.000	Utility Worker I	3.50	3.50	3.50	3.00
322.000	Maintenance Worker	0.00	0.00	0.00	0.50
Total Water Distribution		6.75	6.75	6.75	6.25
Wastewater Collection					
331.000	Pretreatment & Distrib. Supervisor	0.75	0.75	0.00	0.00
331.000	Sr. Environmental Compliance Officer	0.00	0.00	0.75	0.75
331.000	Environmental Compliance Operator	0.00	0.00	0.00	0.50
331.000	W/WW System Operator	0.50	0.50	0.50	0.00
331.000	Streets & Utilities Maint. Super.	0.18	0.18	0.18	0.18
331.000	Assist. Streets & Util. Maint. Super.	0.18	0.18	0.18	0.18
331.000	Water Dist. Sewage Coll. Operator	0.00	0.00	0.18	0.00
331.000	Utility Leadman	0.18	0.18	0.00	0.18
331.000	Utility Worker II	0.36	0.36	0.36	0.36
331.000	Utility Worker I	1.26	1.26	1.26	1.08
Total Wastewater Collections		3.41	3.41	3.41	3.23

City of Brawley
Personnel Summary

Department	Position	2019-2020 Authorized Positions	2020-2021 Budgeted Positions	2021-2022 Budgeted Positions	2022-23 Budgeted Positions
Wastewater Treatment					
332.000	Chief Operator	1.00	1.00	1.00	1.00
332.000	Lab Analyst	1.00	1.00	1.00	1.00
332.000	Assistant Chief Operator	1.00	1.00	0.00	1.00
332.000	Plant Operator II	2.00	2.00	2.00	2.00
332.000	Maintenance Worker	1.00	1.00	1.00	1.00
Total Wastewater Treatment		6.00	6.00	5.00	6.00
Solid Waste					
341.000	Environmental Compliance Operator	0.00	0.00	0.00	0.50
Total Solid Waste		0.00	0.00	0.00	0.50
Airport Fund					
351.000	Landscaper	0.15	0.15	0.15	0.00
351.000	Maintenance Worker	0.00	0.00	0.00	0.15
Total Airport		0.15	0.15	0.15	0.15
Vehicle Maintenance					
801.000	Management Analyst	0.75	0.75	0.75	0.75
801.000	Mechanic II	0.50	0.00	0.00	0.00
Total Vehicle Maintenance		1.25	0.75	0.75	0.75
OVERALLTOTALS		135.00	133.00	135.00	135.00

Notes:

FY 2019/2020

Total count for PD includes one fully funded SRO through agreement with BUHS.

FY 2018/2019

Fire Marshall position retired at mid year and no replacement was obtained during the fiscal year.

FY 2021/2022

Graffiti Abatement and Senior Center Coordinator positions were performed by part-time staff.
 Finance Director assumed the dual title of Finance Director/City Treasurer.

FY 2022/23

Senior Center Coordinator position is performed by part-time staff.
 Records Administration Department is new department.
 Compliance Operator is a new position partially created to assist with the administration of the unfunded CA State Organic Waste Recycling mandate

Glossary and Acronyms

Budget Glossary & Acronyms

Account Number – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information such as the Fund and Department.

Adopted Expenditure – The amount of expenditures approved by the City Council to be spent during the fiscal year.

Adopted Revenue – The amount of revenues approved by the City Council to be collected during the fiscal year.

American Rescue Plan Act (ARPA) – Passed by Congress in 2021, an act designed to deliver relief to American workers and aid in economic recovery in the wake of COVID-19. Provides for Coronavirus State and Local Fiscal Recovery Funds for state and local governments.

Appropriation – An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ARPA – see American Rescue Plan Act.

Balanced Budget – A budget in which operating expenditures do not exceed available resources. Available resources may include annual revenue and any equity or fund balance carried over from a prior year that is being utilized to fund current-year operations.

Basis of Accounting/Budgeting – Cash Basis – A method of accounting in which revenue is recognized when cash is received, and expenses are recorded when cash is paid.

Basis of Accounting/Budgeting – Accrual Basis – A method of accounting in which revenue is recognized when earned, and expenses are recorded when incurred.

Basis of Accounting/Budgeting – Modified Accrual Basis - A method of accounting combining cash basis accounting with accrual basis accounting, in which revenues are recognized when they become available and measurable, and expenses are recorded when incurred.

Bond – A written promise to pay a specified sum of money at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget – A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided the residents of the City of Brawley.

Budget Calendar – The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budget Message – The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

Budget Resolution – The official enactment by the City Council to legally authorize City staff to obligate and expend revenues.

CalPERS – California Public Employees' Retirement System

Capital Assets – Assets of long-term character that are intended to continue to be held or used for a period of more than one year, such as land, buildings, machinery, furniture, and other equipment.

Capital Improvement Program (CIP) – A program containing all of the individual projects for a city's infrastructure, typically including a listing of the projects, financing sources, and timelines for completion.

Capital Projects Fund – A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CDBG – see Community Development Block Grant

CFD – see Community Facilities District

Charges for Services – Revenue from charges for activities of the City.

CIP – see Capital Improvement Program

City Council – Made up of five elected officials with a rotating mayor, collectively acting as the legislative and policy-making body of the City of Brawley.

Community Development Block Grant (CDBG) – Authorized under Title 1 of the Housing and Community Development Act of 1974, a program that provides grants to states, cities, and communities to develop urban communities. CDBG focuses primarily on providing suitable housing and economic opportunities for low- and moderate-income persons.

Community Facilities District (CFD) – A special financing district established to fund various services and infrastructure improvements. Commonly referred to as "Mello-Roos."

Contract Services – The costs related to services performed for the City by individuals, businesses, or utilities.

Department – A major administrative organizational unit of the City that has overall management responsibility for one or more divisions.

Division – An administrative organizational unit of the City that has overall management responsibility for one or more activities.

Encumbrance – The commitment of appropriated funds to purchase an item or service; to encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

Expenditures – A decrease in the net financial resources of the City due to the acquisition of goods and services.

Fines and Forfeitures – Revenues from fines and penalties for commission of statutory offenses; forfeitures of amounts held as security against loss or damage, or collections from bonds or sureties placed with the government for the same purpose; and penalties of any sort, except those levied on delinquent taxes.

Fiscal Year (FY) – The 12-month period to which the annual operating budget applies; the City of Brawley has specified July 1 through June 30 as its fiscal year.

Franchise Fee – A fee paid by public service utilities for use of public property in providing their services to the citizens of a community, including cable television, natural gas, and waste collection services.

FTE – See full-time equivalent position

Full-Time Equivalent Position (FTE) – The number of staff based on 2,080 hours worked per year by each employee and 2,912 hours for fire positions.

Fund – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.

Fund Balance – The difference between assets and liabilities reported in a governmental fund.

FY – See fiscal Year

GAAP – See Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

Generally Accepted Accounting Principles (GAAP) – A collection of commonly followed accounting rules and standards for financial reporting.

General Fund – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds – Bonds that finance a variety of public projects, which pledge the full faith, and credit of the City.

Governmental Accounting Standards Board (GASB) – An independent, private-sector organization that establishes accounting and financial reporting standards for U.S. State and local governments that follow Generally Accepted Accounting Principles (GAAP).

Grant – A contribution by a government or other organization to support a particular function.

HUD – U.S. Department of Housing and Urban Development

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Intergovernmental Revenues – Revenue from other governments and agencies, primarily federal, state, and county grants.

Internal Service Fund – This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City.

Licenses, Permits & Fees – Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

Maintenance – All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

Major Fund – According to GASB Statement No. 34, “a fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of totals for governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.”

Materials and Supplies – Expendable materials and operating supplies necessary to conduct department activity.

Measure U – The City of Brawley’s November 2021 Utility User Tax (UUT) Ballot Measure to modernize, retain, and remove the sunset from the 4% UUT.

Memorandum of Understanding (MOU) – Agreements between the city and its employee associations outlining employment-related matters. The city currently maintains four MOU’s covering various types of employees.

MOU – See Memorandum of Understanding

Non-Departmental – Program costs that do not relate to any one particular department but represent costs that are general and citywide in nature.

Operating Transfer – A transfer of revenues from one fund to another fund.

Operating Budget – A financial plan for the operation of government and the provision of services; excluded from the operating budget are capital projects, which are determined by a separate, but interrelated process.

Ordinance – A formal legislative enactment by the governing board of a municipality. An ordinance may not conflict with any higher form of law such as a state statute or constitutional provision. It has full force and effect of law within the boundaries of the municipality to which it applies.

Program – An activity or set of activities that provides a particular service to the citizens.

Property Taxes – Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes.

Proprietary Fund Types – Enterprise and internal service funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

RDA – Redevelopment Agency

Resolution – An order of a legislative body requiring less formality than an ordinance or statute.

Restricted Funds – These funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

Revenue – Funds that the government receives as income.

Sales Tax – The tax placed on the value of goods sold within the City; the California State Legislature and a majority vote of the people of the state set the rate. The tax is collected by the state and is distributed to local taxing authorities.

Tax Base – The total value of all real and personal property in the City as of March 1 of each year, as certified by the Riverside County Assessor. The tax base represents net value after all exemptions.

TOT – See Transient Occupancy Tax

Transient Occupancy Tax (TOT) – Tax imposed on persons staying 30 days or less in a hotel, inn, home rental, or other lodging facility. The city's TOT rate is 8 percent on all lodging facilities and was last updated in 1984.

Transfer – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

User Fees – The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

Utility Users Tax (UUT) – A four percent tax imposed on telecommunications, natural gas, electric, water, solid waste, and trash services.

UUT – See Utility Users Tax