

CITY OF IMPERIAL BEACH

2022-2023 BIENNIAL BUDGET

MAY 19, 2021



City of Imperial Beach FY 2022 & FY 2023 Budget

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City of Imperial Beach, California

OFFICE OF THE CITY MANAGER

825 Imperial Beach Blvd., Imperial Beach, CA 91932 Tel: (619) 423-8303 Fax: (619) 628-1395

May 19, 2021

Mayor Dedina and Honorable Members of the City Council:

I am pleased to provide you with the management proposal for the Fiscal Year 2021-2022 and Fiscal Year 2022-2023 City of Imperial Beach Municipal Budget and Capital Improvement Program. The budget is not only an important component of our financial documents, it is also the primary link between the resources of the City and implementing the policies of the City Council.

Financial management has been crucial during the past several months as the City navigated the uncertainties of the COVID-19 Pandemic. The City Council took early and effective actions to modify the City's financial practices by adopting the first COVID-19 Financial Preparation and Recovery Plan in the County. This display of leadership during the earliest days of the pandemic allowed the City to correct its financial course and remain fiscally strong. I am happy to report that the Fiscal Year 2020-2021 budget was reconciled with a balanced budget and without the use of the reserves set aside for economic uncertainty. This is an indication of how successful the fiscal policies and procedures adopted by the City Council can be even when dealing with unanticipated impacts.

Despite the effects of the COVID-19 Pandemic, the City of Imperial Beach continues to operate within its financial means. The City has no municipal debt and an aggressive Capital Improvements Program that will continue to improve the infrastructure in the City. The strong partnership with the Port of San Diego ensures that our tidelands remain well maintained and attractive. The property tax increase in Imperial Beach once again had the highest percentage increase in the County, and new investment in the community continues through development projects including hotels, retail commercial, and a variety of housing for all income levels. Most importantly, financial policies adopted by the City Council ensure we have adequate reserves for unforeseen expenses or economic downturns as we recently experienced during the pandemic.

Even though the City is in a very stable financial situation, there are financial issues that need to be carefully monitored and issues on the horizon that can have a devastating effect on the fiscal stability of the City. The City continues to face a significant unfunded accrued liability in the California Public Employees Retirement System due to lower anticipated rates of return. The City Council has taken vital actions to address this serious issue including a \$5.3 million prepayment to CalPERS saving millions of dollars in interest costs.

The highest priority of the City Council is the safety and well-being of the residents. To that end, the proposed budget does not include any reductions in public safety personnel, in fact, the budget includes an additional Fire Fighter. However, the costs associated with the provision of public safety services continues to climb. The residents of Imperial Beach have sent a clear message about the importance of clean and safe neighborhoods through the passage of Measure I, a one cent Transactions Use Tax (Sales Tax). This will help defray some of the costs of public safety, but the revenue generated by Measure I would only address about three or four

years of cost increases in the contract with the San Diego County Sheriff's Department in recent trends continue.

Imperial Beach is leading the charge in the multi-national effort to reduce transboundary flows from Mexico into the United States and improve the water quality in the Tijuana River Valley and the ocean waters in Imperial Beach. This is a monumental task that stretches both the human and financial resources of the community. The City has filed legal action against the International Boundary and Water Commission and retained a consulting firm to work with officials in Mexico to address these issues.

Despite these challenges, Imperial Beach is experiencing incredible progress, and the preparation of the budget reflects that positive momentum. The Fiscal Year 2021-2022 municipal budget is balanced with no structural deficit. The overall budget for the City and the Successor Agency for Fiscal Year 2021-2022 is \$39,157,226 with a General Fund budget of \$24,096,275. In terms of reserves, the General Fund unassigned fund balance is projected to be at approximately 30% of the General Fund Expenditures with an additional 10% set aside for economic uncertainty. The Sewer Department maintains reserves of approximately \$3 million which is consistent with the adopted policy. The public works, strategic capital and other reserve accounts also have acceptable reserve balances.

The Fiscal Year 2022-2023 General Fund Budget is also balanced without a structural deficit. Staff will carefully monitor the revenues and expenditures during the Fiscal Year 2021-2022 budget cycle and present options to the City Council for any adjustments necessary.

In the following pages, you will find the details of the proposed budget. It required the creativity and commitment from each department, the willingness of several employees to take on new or expanded responsibilities and a commitment to make each penny of the Imperial Beach taxpayers count.

Staff is very appreciative of the support we receive from the elected officials and residents of the community.

Respectfully submitted,

Andy Hall, AICP
Imperial Beach City Manager



Directory of City Officials

City Council

Mayor Serge Dedina

Mayor Pro Tem Edward J. Spriggs

Councilwoman Paloma Aguirre

Councilmember Jack Fisher

Councilmember Matthew Leyba-Gonzalez

Executive Team

City Manager - Andy Hall

Assistant City Manager - Erika N. Cortez-Martinez

Department Heads

City Attorney - Jennifer Lyon

City Clerk - Jacqueline M. Kelly

Community Development Director - Tyler Foltz

Environmental & Natural Resources Director - Chris Helmer

Finance Director - Joann Gitmed

Fire Chief - John French

Marine Safety Chief - Adam Chase

Public Works Director - Eric Minicilli

City of Imperial Beach Executive Summary

FY 2022-2023 Budget

About the City of Imperial Beach

The City of Imperial Beach was incorporated in 1956 and operates under a Council-Manager form of government. The Mayor is elected at-large to four-year terms. For the first time in the City's history, in 2020, two members of the City Council were elected by geographic districts and in 2022, the other two districts will elect Councilmembers from the remaining two geographic districts. The City Council appoints the City Manager, who is responsible for the day-to-day administration of the City and implementation of City Council policy. Imperial Beach is a general law city, located in southwestern San Diego County, with an approximate population of 27,774¹ and is 4.5 square miles including 4 miles of beach fronting the Pacific Ocean.



Mission Statement: To maintain and enhance Imperial Beach as “Classic Southern California”; a beach-oriented community with a safe, small town, family atmosphere, rich in natural and cultural resources.

Imperial Beach is a “Classic Southern California” beach town. It is the most southwesterly city in the continental United States, bordering Mexico to the south, Coronado to the north, San Diego to the east and the Pacific Ocean to the west. For the most part, the City of Imperial Beach is a residential and recreational community with a small core of retail and visitor-oriented businesses.

A wide variety of ecotourism activities and destinations can be found within or adjacent to Imperial Beach, including the Tijuana Estuary, South San Diego Bay, and the 1,200-foot Fishing Pier. Imperial Beach is also home to the Tijuana River National Estuarine Research Reserve, Border Field State Park and a National Wildlife Refuge. The estuary, located in the southern portion of Imperial Beach is home to many endangered birds and other wildlife. The estuary marks the place where the freshwater Tijuana River enters the saltwater Pacific Ocean. It is the largest saltwater marsh in Southern California.



Imperial Beach is also home to the Naval Outlying Landing Field (NOLF) which is part of Naval Base Coronado. The base is primarily used for helicopter flight training and associated activities. Additionally, the northern boundary of Imperial Beach is a shared boundary with Naval Base Coronado and immediately north of the City is the Special Forces administrative center known as the Coastal Campus.

¹ Department of Finance, 2021

The past two years, since the last municipal budget was approved, has been a very eventful period of time for not only Imperial Beach, but entirety of the world's population. A global pandemic, COVID-19, was an unanticipated and transformational event. The elected officials in Imperial Beach displayed exemplary fiscal acumen by adopting the first COVID-19 Financial Preparation and Recovery Plan in San Diego County. This swift and decisive action allowed the City of Imperial Beach to adapt to the changing financial landscape and avoid significant fiscal impacts. The actions of the City Council together with relief funding provided by San Diego County, the State of California and the Federal government allowed the City to remain financially stable without having to reduce reserve accounts and emergency funds.

Budget Summary

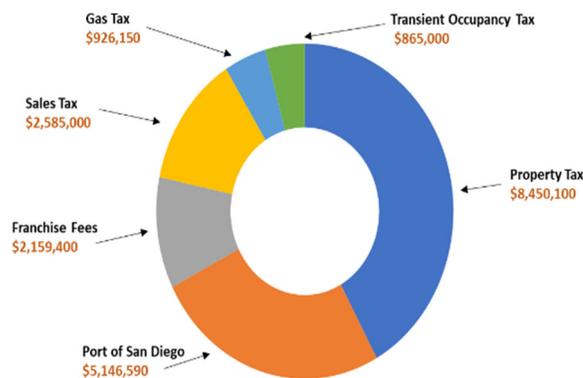
The Fiscal Year of the City begins on July 1st each year and ends on June 30th of the following year. The City's adopted budget serves as a forecast of revenues it will receive and anticipated expenditures during the fiscal year. City management monitors the budget throughout the fiscal year to ensure the City is performing within allocated revenues and expenditures. During the preparation of the budget, the City Council together with the management team adhered to key guiding principles and priorities. First and foremost, the overarching principle was the creation of a balanced budget that is easy to read and understand. Other priorities include transparency and verified accuracy to the maximum extent possible. It was critical for staff to analyze each revenue source and budget line item for anomalies and trends.

One key element of the budget preparation was the passage of Measure I by the voters in November of 2020. The priorities of the residents in passing Measure I were clean and safe neighborhoods. The revenue from the Measure will allow the City to maintain the current level of public safety personnel and add a 12th firefighter and implement a new Marine and Park Safety Program. Measure I will also be used to create a new Recreation Program intended to serve the recreation needs of all residents. The proposed budget includes automatic personnel merit increases, bond payments, insurance premium payments, and projected Unfunded Accrued Liability (UAL) to CalPERS.

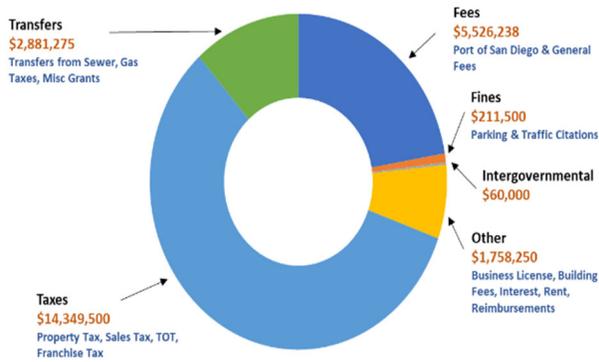
Revenues

The Fiscal Year 2022 General Fund revenue is projected to be \$24,786,763. In addition to the General Fund, the City obtains revenue from the Sewer Enterprise Fund, the Successor Agency, and other Governmental Funds. The General Fund budget for Fiscal Year 2022 is balanced and revenues have continued to grow at a steady pace. The City's major sources of General Fund revenue come from Transient Occupancy Tax (TOT), Property Tax, Port of San Diego, Gas Taxes, Sales Tax, and Franchise Tax (see chart to the right).

FY22 GENERAL FUND MAJOR REVENUE SOURCES



FY22 GENERAL FUND REVENUE SUMMARY



A Transient Occupancy Tax of 10% is assessed on all short-term rentals less than 30 days in duration. Property taxes are based on property value adjusted in accordance with Proposition 13. Revenue from the Port of San Diego is provided to the City to provide law enforcement, fire and lifeguard services, tidelands maintenance and animal control services in the Tidelands. Other revenues include fines (e.g. parking and traffic citations); intergovernmental (e.g. vehicle license fee, state reimbursements, vehicle impound fees); transfers (e.g. allocated business costs for administrative costs, and transfers from gas tax, Prop A and Miscellaneous Grants); and other revenues (e.g. business license, building permits, fire inspections, etc.).

The passage of Measure I, a one cent Transaction Use Tax (sales tax), in November 2020, will result in an increase in sales tax of approximately \$1.285 million beginning FY2021-22. Further, the City is anticipating a one-time increase in revenues of approximately \$1.4 million in the General Fund in FY2021-22 as a result of the American Rescue Plan Act passed by the federal government in March 2021. It is predicted that this funding will allow for the recovery of revenues lost during the COVID-19 pandemic that began in March 2020, as well as funding for other qualified one-time expenditures. The chart above to the left summarizes the total revenues expected in Fiscal Year 2022.

The chart below provides a summary of all sources of funds between Fiscal Year 2019 thru the projected Fiscal Year 2023.

FY19 – FY21 General Fund Revenues

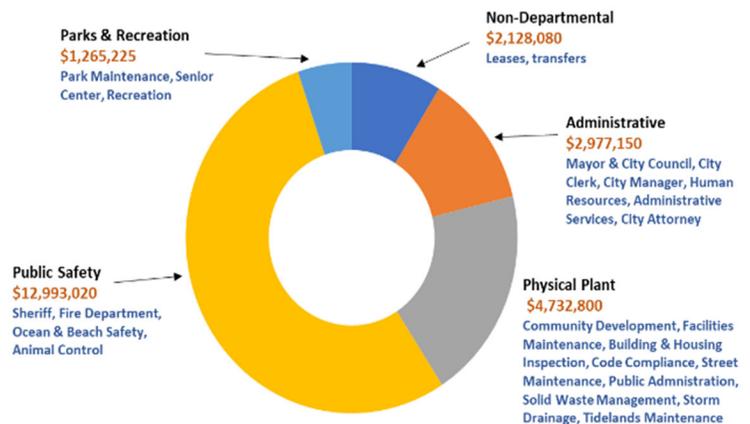
Revenue Source (Grouped)	FY19		FY20		FY21		FY22		FY23	
	Actual	Percentage +/-	Actual	Percentage +/-	Amended	Percentage +/-	Proposed	Percentage +/-	Proposed	
Taxes	\$ 11,079,740	10.44%	\$ 12,370,925	-4.03%	\$ 11,891,222	17.13%	\$ 14,349,500	4.89%	\$ 15,087,850	
Fees	\$ 2,017,600	66.54%	\$ 6,029,166	-13.72%	\$ 5,301,754	4.06%	\$ 5,526,238	2.90%	\$ 5,691,020	
Fines	\$ 321,300	-64.75%	\$ 195,022	10.13%	\$ 217,000	-2.60%	\$ 211,500	3.93%	\$ 220,150	
Intergovernmental	\$ 68,000	63.74%	\$ 187,515	84.87%	\$ 1,239,157	-1965.26%	\$ 60,000	0.43%	\$ 60,260	
Other	\$ 2,607,650	-32.99%	\$ 1,960,718	-12.93%	\$ 1,736,184	1.25%	\$ 1,758,250	4.20%	\$ 1,835,415	
Transfers	\$ 1,370,409	-12.83%	\$ 1,214,536	19.75%	\$ 1,513,400	47.47%	\$ 2,881,275	-30.02%	\$ 2,216,100	
Total	\$ 17,464,699		\$ 21,957,882		\$ 21,898,717		\$ 24,786,763		\$ 25,110,795	

Expenditures

The City’s total budgeted expenditures in Fiscal Year 2022 is projected to be \$39,157,226. The projected General Fund Expenses increased from \$22,855,082 in Fiscal Year 2021 to \$24,096,275 in Fiscal Year 2022. Several factors contribute to this increase. In Fiscal Year 2022, the contract

costs for the Sheriff's Department will increase by \$454,150 and by \$325,000 in Fiscal Year 2023. The proposed budget also includes the addition of a 12th firefighter and the funding for the staffing and operation of a new recreation department. Further, in aligning with the purpose of Measure I, additional staffing is being proposed in order to assist with park safety and City-wide maintenance. Anticipated funding from the passage of Measure I in November 2020 will be used to offset the new or increased expenditures. The chart above and to the right describes all the General Fund expenditures for Fiscal Year 2022.

FY22 GENERAL FUND EXPENDITURES



Capital Improvement Program

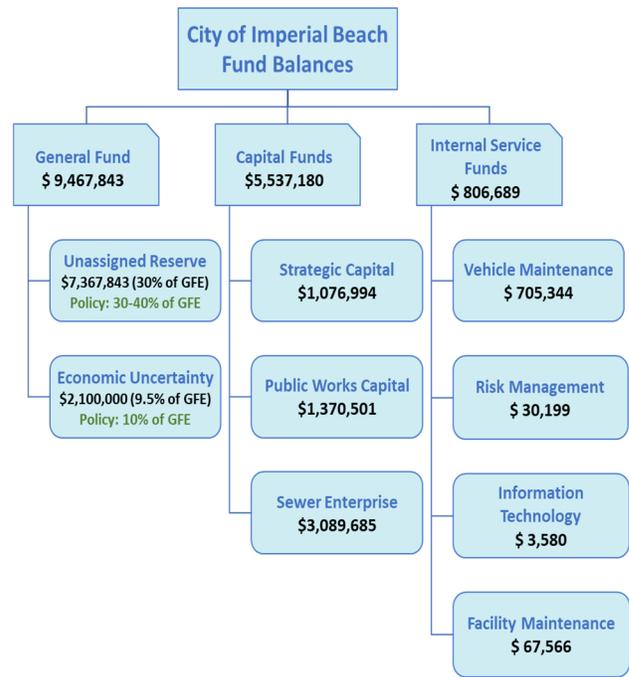
The Capital Improvement Program identifies major capital projects and large equipment purchases usually identified in a 5-year plan. The CIP Budget for Fiscal Year 2022 is \$8,439,354 and \$1,867,812 for Fiscal Year 2023. The CIP two-year budget and implementation schedule includes projects such as the 9th Street Active Transportation Corridor, LED Streetlight Ownership & Conversion, Sports Park & Recreation Center Rehab, facility improvements, underground utility, and roadway improvements, and crosswalks, park, and pedestrian access improvements.

Fund Balances and Internal Service Funds

The City Council has determined that it is in the best interest of the residents of Imperial Beach to maintain a minimum fund balance, or reserve, in several of the accounts established within the City's financial framework. The minimum standards will be retained, except in the event of an unforeseen emergency or fiscal crisis. The City Council, by resolution, has established the following fund balance reserve policies:

- General Fund Unassigned – Between 30% - 40% of the annual General Fund expenditures.
- General Fund Economic Uncertainty – A minimum of 10% of the annual General Fund expenditures.
- Public Works Reserve – Minimum of \$1 million to be utilized only in the event of an emergency requiring funds to provide for public safety.

The projected fund balances and internal services funds by the end of June 30, 2021 is \$15,811,712. This balance includes Council’s policy of the unassigned and economic uncertainty and other funds. The Capital Funds are comprised of the Strategic Capital Fund, Public Works Capital Fund and the Sewer Fund. The Internal Service Fund is comprised of vehicle and facility maintenance, information technology and risk management. The chart to the right provides the projected Fund Balances and Internal Service Fund balances as of June 30, 2021.



Personnel FTE’s and Staffing Changes

The City of Imperial Beach citywide full time equivalent (FTE’s) in Fiscal Years 2022 is 117 total employees with 85 full-time and approximately 74 part-time staff.

As part of the two-year budget, management is recommending the following personnel changes:

- Addition of a 12th Firefighter in FY2021-22
- Addition of a Records Technician to assist in the digitization of city records. This position is a temporary two-year position that was approved by the City Council in FY2020-21.
- Reclassification of the part-time Network Systems Technician to full-time and add an additional part-time technician.
- Addition of a full-time Recreation Director and a part-time Recreation Aide to staff the new Recreation Department in FY2021-22. Increase to two part-time Recreation Aides in FY2022-23.
- Reclassification of the part-time Senior Program Aide to part-time Senior Program Coordinator in FY2022-23.
- Addition of a full-time Maintenance Worker II as part of a “Response Team” in FY2021-22. Addition of a part-time Maintenance Worker as part of the team in FY2022-23.
- Addition of a part-time Park Ranger position as part of the “Park and Public Space Safety Program”. Increase to two part-time positions in FY2022-23.

Acknowledgements

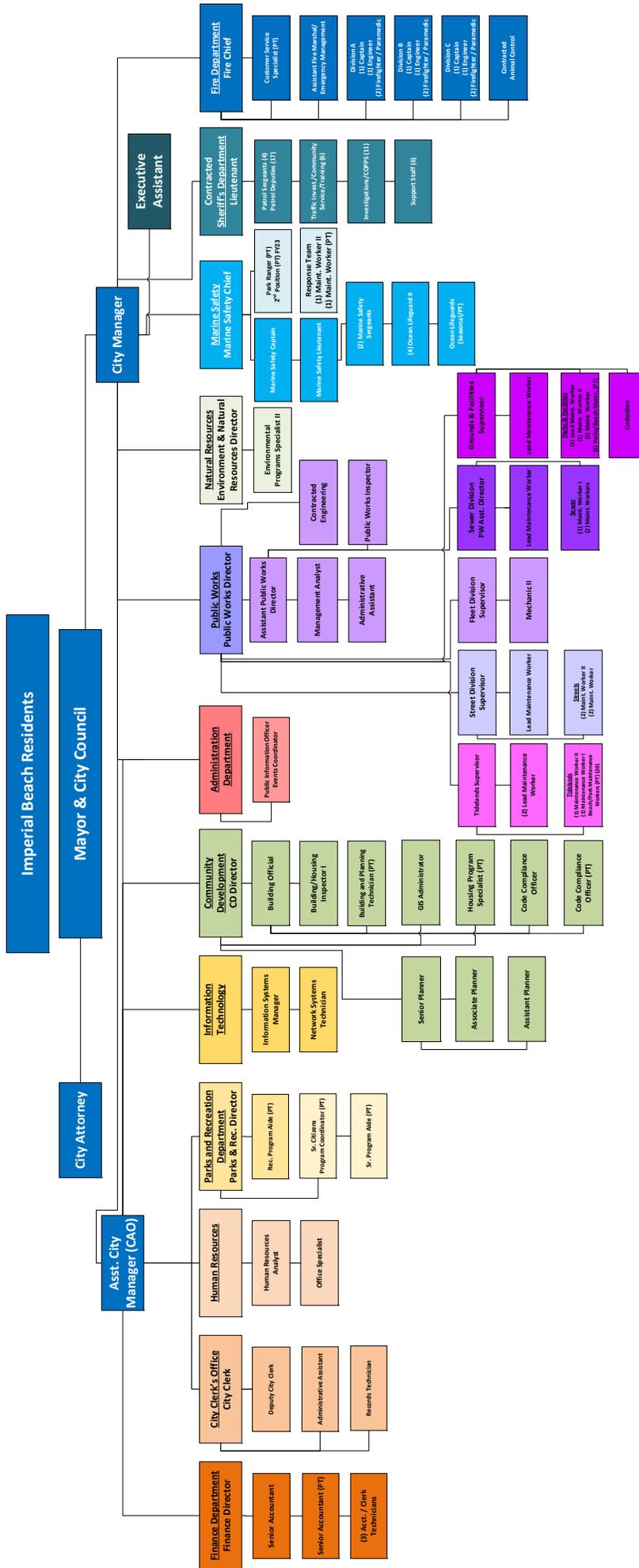
The creation of a municipal budget requires effective communication with elected officials, listening to residents and business owners, consulting with department heads and the talents of the finance staff. It is important to thank the residents and department heads for your continuous efforts and feedback. I would like to give a special “thank you” to the Finance staff for their hard work preparing this budget. The assistance provided by the Finance Director, Joann Gitmed, and her entire staff was essential.

For more information regarding the City of Imperial Beach, please visit our website at www.imperialbeachca.gov.

Respectfully Submitted,

Erika N. Cortez-Martinez,
Assistant City Manager/Chief Administrative Officer

City of Imperial Beach Organizational Chart



City of Imperial Beach Employees (FY 2022 & FY 2023)

General Administration		
Mayor & City Council	FY22	FY23
Mayor	1	1
Councilmembers	4	4
Executive Assistant*	0.5	0.5
FTE's	5.5	5.5

City Manager's Office		
	FY22	FY23
City Manager	1	1
Assistant City Manager	1	1
Special Events Coordinator	1	1
Executive Assistant	0.5	0.5
FTE's	3.5	3.5

City Clerk's Office		
	FY22	FY23
City Clerk	1	1
Deputy City Clerk	1	1
Administrative Assistant	1	1
Records Technician**	1	1
FTE's	4	4

Human Resources Department		
	FY22	FY23
Human Resource Analyst	1	1
Office Specialist	1	1
FTE's	2	2

Administrative Services/Finance Department		
	FY22	FY23
Finance Director	1	1
Senior Accountant	1.75	1.75
Account Clerk/Tech	3	3
FTE's	5.75	5.75

Information Technology Department		
	FY22	FY23
Information Systems Manager	1	1
Network Systems Technician	1.5	1.5
GIS Administrator*	0.3	0.3
FTE's	2.8	2.8

Senior Citizens Center		
	FY22	FY23
Program Coordinator (PT)	0.5	1
Program Aide (PT)	0.5	0
FTE's	1	1

Recreation		
	FY22	FY23
Recreation Director**	1	1
Recreation Aide (PT)**	0.5	1
FTE's	1.5	2

Total Count (FTE):
FY22 117
FY23 118

Full-Time: 85
Part-Time: 74
76

Notes:
* Positions are split or consolidated between departments.
** Proposed.
*** Approximate based on part-time salaries and hours of work.

Community Development		
Community Development Department	FY22	FY23
Community Development Dir	1	1
Senior Planner	1	1
Associate Planner	1	1
Assistant Planner	1	1
GIS Administrator*	0.7	0.7
FTE's	4.67	4.67

Building & Planning Division		
	FY22	FY23
Building Official	1	1
Building/Housing Inspector I	1	1
Housing Program Specialist (PT)	0.5	0.5
FTE's	2.5	2.5

Code Enforcement Division		
	FY22	FY23
Code Compliance Officer	1.5	1.5
FTE's	1.5	1.5

Public Works Administration		
	FY22	FY23
Public Works Director	1	1
Asst Public Works Director	1	1
Management Analyst	1	1
Public Works Inspector	1	1
Administrative Assistant	1	1
Maintenance Worker I (RT)	1	1
Maintenance Worker (RT)	0	0.5
FTE's	6	6.5

Street Maintenance Division		
	FY22	FY23
Streets Supervisor	1	1
Lead Maintenance Worker	1	1
Maintenance Worker II	2	2
Maintenance Worker	2	2
FTE's	6	6

Vehicle Maintenance Division		
	FY22	FY23
Fleet Supervisor	1	1
Mechanic I	1	1
FTE's	2	2

Sewer Division		
	FY22	FY23
Lead Maintenance Worker	1	1
Maintenance Worker I	1	1
Maintenance Worker	2	2
FTE's	4	4

Environmental & Natural Resources		
	FY22	FY23
Enviro. & Natural Resources Dir.	1	1
Environmental Specialist II	1	1
FTE's	2	2

Park Maintenance Division		
	FY22	FY23
Grounds & Facilities Supervisor*	0.5	0.5
Maintenance Worker II	1	1
Maintenance Worker I	0	0
Maintenance Worker	2	2
Park/Beach Maint. Workers (PT)***	2.5	2.5
FTE's	6	6

Facilities Maintenance Division		
	FY22	FY23
Grounds & Facilities Supervisor*	0.5	0.5
Lead Maintenance Worker	1	1
Custodian	1	1
FTE's	2.5	2.5

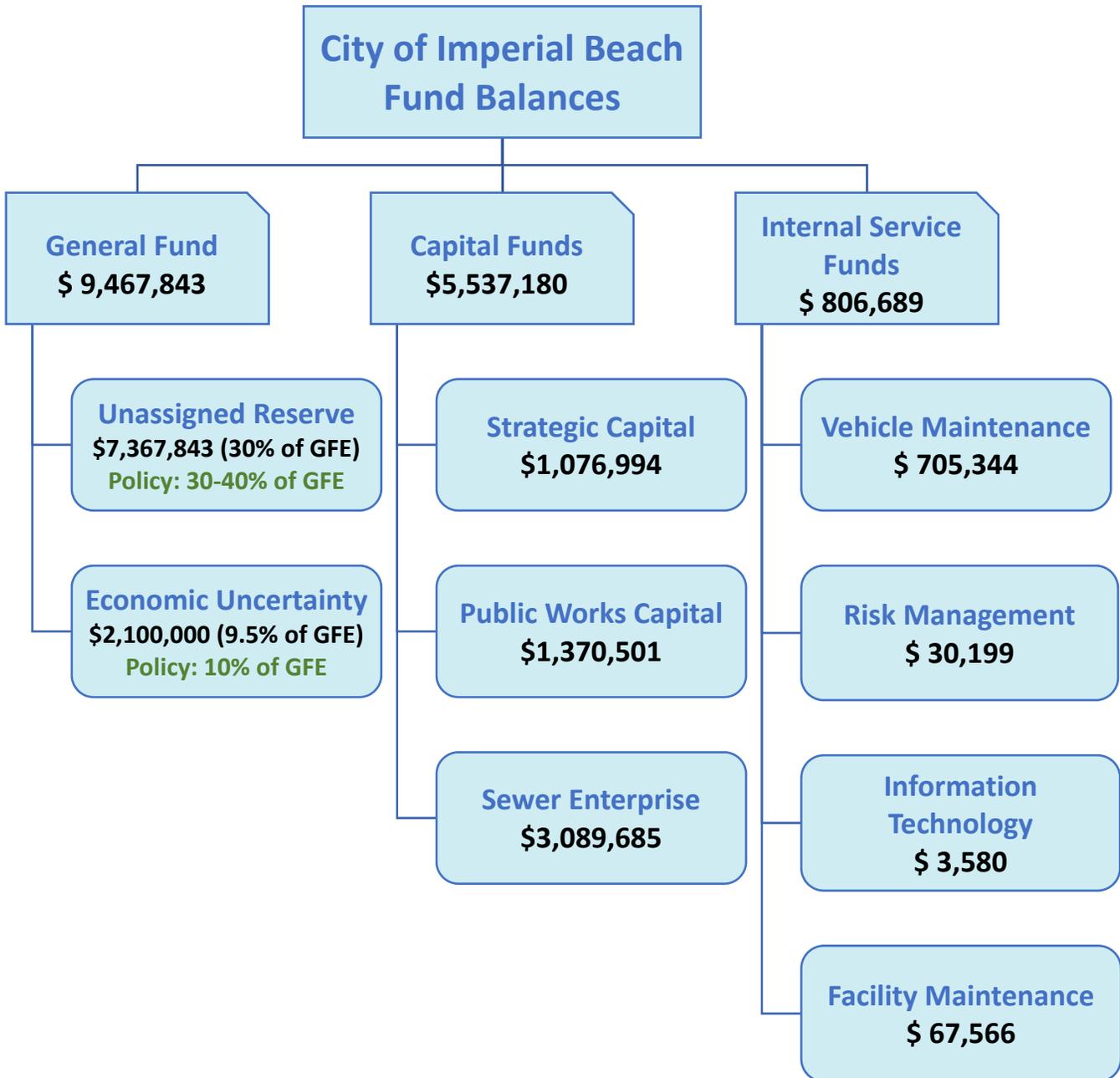
Fire-Rescue Department		
	FY22	FY23
Fire Chief	1	1
Assistant Fire Marshal	1	1
Customer Service Specialist	0.5	0.5
Fire Captain	3	3
Fire Engineer	3	3
Firefighter/Paramedic	6	6
FTE's	14.5	14.5

Marine Safety Department		
	FY22	FY23
Marine Safety Chief	1	1
Marine Safety Captain	1	1
Marine Safety Lieutenant	1	1
Marine Safety Sergeants	2	2
Ocean Lifeguards II	4	4
Ocean Lifeguards (PT)***	20	20
Park Ranger (PT)	0.5	1
FTE's	29.5	30

Tidelands Maintenance Division		
	FY22	FY23
Tidelands Supervisor	1	1
Lead Maintenance Worker	2	2
Maintenance Worker II	1	1
Maintenance Worker	1	1
Park/Beach Maint. Workers (PT)***	10	10
FTE's	15	15

Fund Balances

(Projected – June 30, 2021)



*GFE = General Fund Expenditures

City of Imperial Beach Revenue Budget Fiscal Year 2022 and Fiscal Year 2023

Total Revenue				
FY23 Budget	\$ 39,768,221			
FY22 Budget	\$ 42,779,389			
FY21 Estimate	\$ 36,890,006			
FY20 Actual	\$ 35,851,524			

General Fund				
FY23 Budget	\$ 25,110,795			
FY22 Budget	\$ 24,786,763			
FY21 Estimate	\$ 21,898,717			
FY20 Actual	\$ 21,957,882			

Other Government Funds				
FY23 Budget	\$ 1,929,550			
FY22 Budget	\$ 5,175,100			
FY21 Estimate	\$ 3,273,096			
FY20 Actual	\$ 3,020,881			

Sewer Fund				
FY23 Budget	\$ 6,358,000			
FY22 Budget	\$ 6,173,300			
FY21 Estimate	\$ 5,500,000			
FY20 Actual	\$ 5,298,001			

Successor Agency				
FY23 Budget	\$ 4,512,276			
FY22 Budget	\$ 4,589,276			
FY21 Estimate	\$ 6,218,193			
FY20 Actual	\$ 5,574,759			

Internal Service				
FY23 Budget	\$ 1,857,600			
FY22 Budget	\$ 2,054,950			
FY21 Estimate	\$ -			
FY20 Actual	\$ -			

Fees				
FY23 Budget	\$ 5,691,020			
FY22 Budget	\$ 5,526,238			
FY21 Estimate	\$ 5,301,754			
FY20 Actual	\$ 6,029,166			

Gas Tax/SB1				
FY23 Budget	\$ 1,232,500			
FY22 Budget	\$ 1,232,500			
FY21 Estimate	\$ 1,674,191			
FY20 Actual	\$ 1,129,355			

Fines				
FY23 Budget	\$ 220,150			
FY22 Budget	\$ 211,500			
FY21 Estimate	\$ 217,000			
FY20 Actual	\$ 195,022			

TransNet				
FY23 Budget	\$ 458,500			
FY22 Budget	\$ 480,000			
FY21 Estimate	\$ 1,225,451			
FY20 Actual	\$ 1,659,602			

Intergovernmental				
FY23 Budget	\$ 60,260			
FY22 Budget	\$ 60,000			
FY21 Estimate	\$ 1,239,157			
FY20 Actual	\$ 187,515			

Park Maintenance				
FY23 Budget	\$ 40,000			
FY22 Budget	\$ 240,000			
FY21 Estimate	\$ 244,454			
FY20 Actual	\$ 47,666			

Other**				
FY23 Budget*	\$ 198,550			
FY22 Budget*	\$ 3,222,600			
FY21 Estimate*	\$ 129,000			
FY20 Actual	\$ 184,259			

Taxes				
FY23 Budget	\$ 15,087,850			
FY22 Budget	\$ 14,349,500			
FY21 Estimate	\$ 11,891,222			
FY20 Actual	\$ 12,370,925			

Transfers*				
FY23 Budget	\$ 2,216,100			
FY22 Budget	\$ 2,881,275			
FY21 Estimate	\$ 1,513,400			
FY20 Actual	\$ 1,214,536			

**PEG, LLD, Misc Grant & COPS

*Transfers from Gas Tax/TransNet/Sewer/Misc Grants

Fiscal Year 2022 & 2023 General Fund Revenue

TAXES					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
101	101-0000-311.6001	1% GENERAL PURPOSE TAX	\$ 1,735,000	\$ 1,741,600	\$ 1,741,600
101	101-0000-311.6002	RPTTF RDA PASS-THRU	\$ 600,000	\$ 755,000	\$ 785,000
101	101-0000-311.6003	TIJUANA SLOUGH	\$ 4,500	\$ 3,500	\$ 3,500
101	101-0000-311.6004	VLF ADJ- R & T CODE 97.70	\$ 3,450,000	\$ 3,850,000	\$ 4,150,000
101	101-0000-311.6006	RPTTF RESIDUAL	\$ 1,515,000	\$ 2,100,000	\$ 2,280,000
101	101-0000-313.4001	7.75% SALES TAX (1% CITY)	\$ 1,233,910	\$ 1,300,000	\$ 1,400,000
101	101-0000-313.400X	MEASURE I SALES TAX	\$ -	\$ 1,285,000	\$ 1,350,000
101	101-0000-313.6002	PROP 172: .5% SALES TAX	\$ 175,000	\$ 170,000	\$ 173,400
101	101-0000-315.6003	DOCUMENTARY TRANSFER TX	\$ 145,000	\$ 120,000	\$ 120,000
101	101-0000-316.7049	TRANSIENT OCCUPANCY TAX	\$ 950,000	\$ 865,000	\$ 912,300
101	101-0000-318.1005	SOLID WASTE (EDCO)	\$ 1,465,000	\$ 1,600,000	\$ 1,650,000
101	101-0000-318.1010	GAS & ELECTRIC (SDG&E)	\$ 172,812	\$ 175,000	\$ 178,500
101	101-0000-318.1015	CABLE (COX CABLE)	\$ 250,000	\$ 210,000	\$ 173,400
101	101-0000-318.1020	WATER (CAL AMERICAN)	\$ 120,000	\$ 130,000	\$ 132,600
101	101-0000-318.1030	AT&T	\$ 75,000	\$ 44,400	\$ 37,550
Taxes Total			\$ 11,891,222	\$ 14,349,500	\$ 15,087,850

FEES					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
101	101-0000-341.7401	BUILDING PLAN CHECK	\$ 116,000	\$ 85,000	\$ 85,000
101	101-0000-341.7403	PLANNING & ZONING	\$ 50,000	\$ 80,000	\$ 80,000
101	101-0000-342.2001	OTHER PORT REIMBURSEMENT	\$ 53,361	\$ 149,498	\$ 122,983
101	101-0000-342.2002	LAW ENFORCEMENT (PORT)	\$ 2,028,590	\$ 2,003,200	\$ 2,063,296
101	101-0000-342.2003	FIRE SERVICES (PORT)	\$ 256,682	\$ 266,677	\$ 274,677
101	101-0000-342.2004	OCEAN BEACH (PORT)	\$ 1,587,175	\$ 1,706,374	\$ 1,757,565
101	101-0000-342.2005	TIDELANDS (PORT)	\$ 992,165	\$ 1,134,281	\$ 1,168,309
101	101-0000-342.2006	ANIMAL CONTROL (PORT)	\$ 35,851	\$ 36,058	\$ 37,140
101	101-0000-343.3001	SO BAY UNION (SBUSD)	\$ 20,580	\$ -	\$ -
101	101-0000-343.3002	SWEETWATER (SUHSD)	\$ 90,000	\$ -	\$ -
101	101-0000-344.7502	CITY CLERK MAPS/PUB.	\$ 750	\$ 500	\$ 500
101	101-0000-344.7503	BUILDING MAPS/PUBLICATION	\$ 2,000	\$ 1,000	\$ 1,200
101	101-0000-344.7603	FINANCE ADMIN FEES	\$ 13,000	\$ 15,000	\$ 15,300
101	101-0000-344.7604	BUILDING ADMIN FEES	\$ 8,500	\$ 8,000	\$ 8,200
101	101-0000-344.7605	PUBLIC WORKS ADMIN FEES	\$ 100	\$ -	\$ -
101	101-0000-344.7703	AIR JUMP FEES	\$ 1,650	\$ 500	\$ 1,600
101	101-0000-345.7701	RECREATION/SENIOR PROGRAMS	\$ 600	\$ 5,150	\$ 35,250
101	101-0000-347.7702	JR.LIFEGUARD PROGRAM FEES	\$ 44,750	\$ 35,000	\$ 40,000
Fees Total			\$ 5,301,754	\$ 5,526,238	\$ 5,691,020

FINES					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
101	101-0000-351.7801	PARKING CITATIONS	\$ 150,000	\$ 140,000	\$ 142,800
101	101-0000-351.7802	ORDINANCE CIVIL PENALTY	\$ 15,000	\$ 40,000	\$ 40,800
101	101-0000-352.7801	TRAFFIC FINES	\$ 50,000	\$ 30,000	\$ 35,000
101	101-0000-353.7801	FALSE ALARMS	\$ 2,000	\$ 1,500	\$ 1,550
Fines Total			\$ 217,000	\$ 211,500	\$ 220,150

Fiscal Year 2022 & 2023 General Fund Revenue

INTERGOVERNMENTAL					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
101	101-0000-332.4002	VLFF "EXCESS"	\$ 12,000	\$ 20,000	\$ 20,000
101	101-0000-334.4001	STATE OF CALIFORNIA GRANT	\$ 1,191,157	\$ 7,000	\$ 7,000
101	101-0000-335.4001	STATE MANDATED COST REIMB	\$ 23,000	\$ 20,000	\$ 20,000
101	101-0000-338.6003	VEHICLE IMPOUND FEE	\$ 13,000	\$ 13,000	\$ 13,260
Intergovernmental Total			\$ 1,239,157	\$ 60,000	\$ 60,260

OTHER					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
101	101-0000-321.7210	BUSINESS LICENSE	\$ 410,000	\$ 375,000	\$ 382,500
101	101-0000-322.7301	BUILDING PERMITS	\$ 300,000	\$ 160,000	\$ 163,200
101	101-0000-322.7302	PLUMBING PERMITS	\$ 55,000	\$ 40,000	\$ 40,800
101	101-0000-322.7303	ELECTRICAL PERMITS	\$ 40,000	\$ 38,000	\$ 38,760
101	101-0000-322.7304	MECHANICAL PERMITS	\$ 19,000	\$ 15,000	\$ 15,300
101	101-0000-323.7102	COM/FIRE INSPECTION FEES	\$ 18,000	\$ 22,000	\$ 22,440
101	101-0000-323.7103	RES/FIRE INSPECTION FEES	\$ 250,000	\$ 350,000	\$ 357,000
101	101-0000-324.7301	MISCELLANEOUS PERMITS	\$ 16,000	\$ 14,250	\$ 14,535
101	101-0000-325.7306	SPECIAL EVENT PERMIT FEES	\$ 13,500	\$ 2,500	\$ 10,000
101	101-0000-361.8001	ALLOCATED INTEREST	\$ 164,000	\$ 200,000	\$ 210,000
101	101-0000-362.8201	RENT LAND	\$ 220,000	\$ 310,000	\$ 316,200
101	101-0000-362.8202	RENT BUILDINGS	\$ 70,000	\$ 30,000	\$ 30,600
101	101-0000-371.8302	CONTRIBUTIONS	\$ 16,000	\$ -	\$ 30,000
101	101-0000-371.8303	MISCELLANEOUS REVENUE	\$ 21,500	\$ 20,000	\$ 20,400
101	101-0000-374.8501	OTHER COST REIMBURSEMENT	\$ 36,684	\$ 70,000	\$ 70,000
101	101-0000-374.8502	DUI COST REIMBURSEMENT	\$ 2,000	\$ -	\$ -
101	101-0000-374.8504	AMR PARAMEDIC BILLING	\$ 82,000	\$ 109,000	\$ 111,180
101	101-0000-375.8801	SALES OF I.B. T-SHIRTS	\$ 2,500	\$ 2,500	\$ 2,500
Other Total			\$ 1,736,184	\$ 1,758,250	\$ 1,835,415

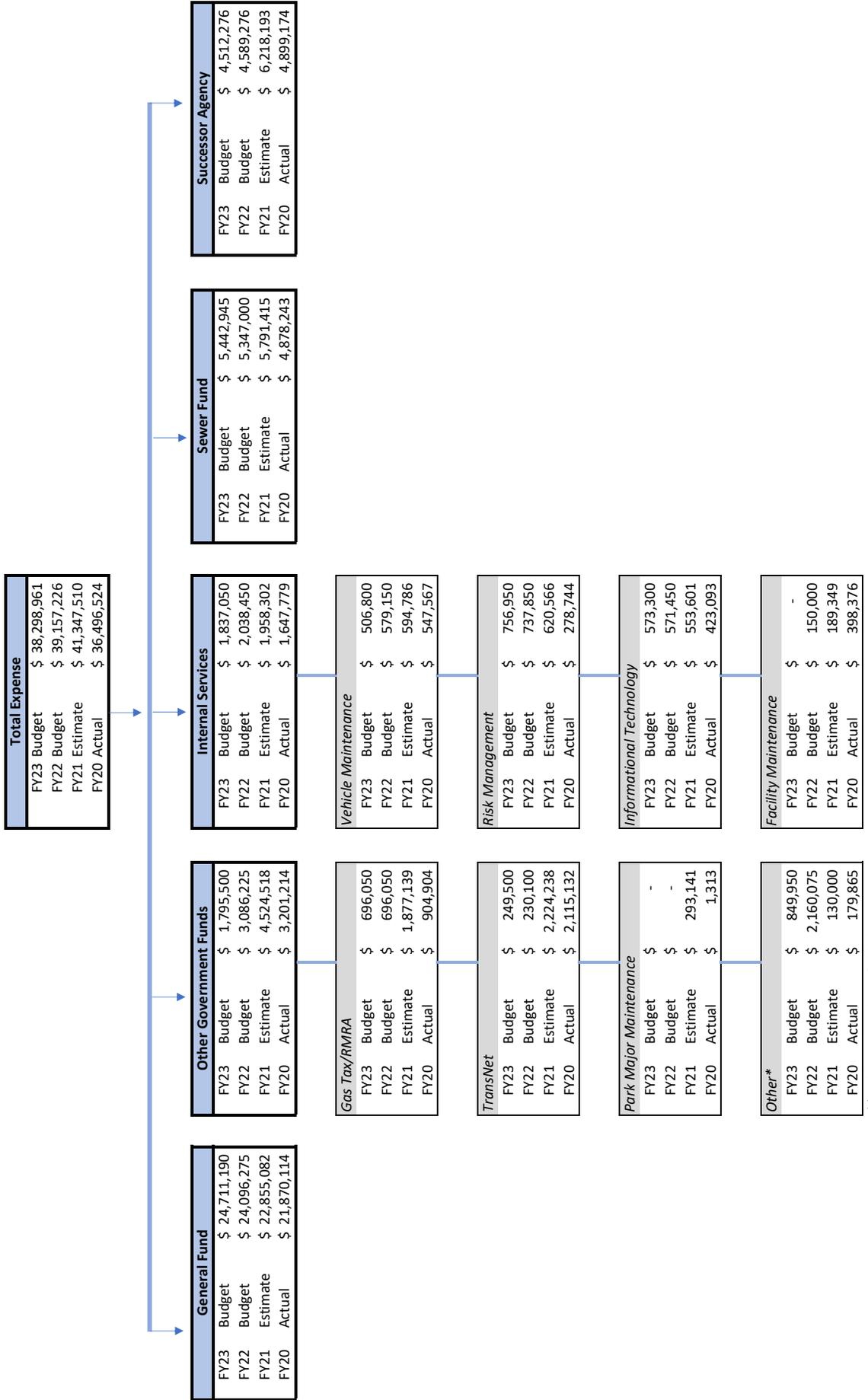
TRANSFERS					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
101	101-0000-381.9001	ABC / ADMIN CHARGES	\$ 165,000	\$ 164,500	\$ 169,400
101	101-0000-381.9002	ABC / PW ADMIN CHARGES	\$ 390,000	\$ 391,700	\$ 403,450
101	101-0000-391.9002	TRANSFER IN-GAS TAX FUND	\$ 725,000	\$ 696,050	\$ 709,950
101	101-0000-391.9003	TRANSFER IN-PROP "A" FUND	\$ 233,400	\$ 230,100	\$ 249,500
101	101-0000-391.9008	TRANSFER IN-OTHER FUNDS	\$ -	\$ 1,398,925	\$ 683,800
Transfers Total			\$ 1,513,400	\$ 2,881,275	\$ 2,216,100

General Fund Revenues Grand Total			\$ 21,898,716	\$ 24,786,763	\$ 25,110,795
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Fiscal Year 2022 & 2023 Non-General Fund Revenue

NON-GF REVENUE					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
105		PEG FUND	\$ -	\$ 47,600	\$ 48,550
201		GAS TAX (HUTA)	\$ 1,211,335	\$ 696,050	\$ 696,050
202		PROP A TRANSNET	\$ 1,225,451	\$ 480,000	\$ 458,500
207		SB1 GAS TAX (RMRA)	\$ 462,856	\$ 536,450	\$ 536,450
210		CDBG	\$ -	\$ -	\$ -
212		SLESF (COPS)	\$ 100,000	\$ 150,000	\$ 150,000
214		MISCELLANEOUS GRANT	\$ -	\$ 3,025,000	\$ -
215		PALM AVENUE LLD #67	\$ 29,000	\$ -	\$ -
216		HOUSING AUTHORITY	\$ -	\$ -	\$ -
301		SA DEBT SERVICE FUND RDA	\$ 2,837,093	\$ 2,098,113	\$ 2,103,113
303		RDA OBLIGATION RETIREMENT	\$ 3,381,100	\$ 2,491,163	\$ 2,409,163
420		PARK MAJOR MAINTENANCE	\$ 244,454	\$ 240,000	\$ 40,000
501		VEHICLE MTCE & REPLACEMENT	\$ -	\$ 579,150	\$ 506,800
502		RISK MANAGEMENT	\$ -	\$ 737,850	\$ 756,950
503		INFORMATION TECHNOLOGY	\$ -	\$ 577,750	\$ 583,350
504		FACILITIES MTCE & REPAIR	\$ -	\$ 160,200	\$ 10,500
601		SEWER DEPARTMENT	\$ 5,500,000	\$ 6,173,300	\$ 6,358,000
Total Non-General Fund			\$ 14,991,289	\$ 17,992,626	\$ 14,657,426
Revenue Total All Funds			\$ 36,890,005	\$ 42,779,389	\$ 39,768,221

City of Imperial Beach Expenditure Budget Fiscal Year 2022 & Fiscal Year 2023



**PEG, LLD, Misc Grant & COPS

Fiscal Year 2022 & 2023 Expenditures

Mayor and City Council

The Mayor and City Council Department includes five elected officials of the City (Mayor and four Councilmembers) and a percentage of full-time employees as support staff, who are also partially assigned to other departments. The City Council appoints the City Manager and City Attorney who are authorized to administer the resources of the City to implement the vision and policies of the elected officials.

The City Council, inclusive of the Mayor, provide the vision for the community and establish all polices and regulations administered by staff. The Mayor is elected at large to serve a four-year term. In 2019, the City Council formed election districts in hopes of expanding participation by all residents. Therefore, beginning in 2020, two City Councilmembers were elected from Districts 2 and 4, and in 2022 from Districts 1 and 3, for a total of four districts created in a manner that ensures approximately the same number of residents living in each district.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1010-411.1001	SALARIES FULL-TIME	\$ 29,338	\$ 30,800	\$ 31,550
101	101-1010-411.1004	COUNCIL/SA PAY	\$ 48,059	\$ 48,100	\$ 48,650
101	101-1010-411.1009	CELL PHONE ALLOWANCE	\$ 18,000	\$ 18,000	\$ 18,000
101	101-1010-411.1101	PERS-CITY PORTION	\$ 3,392	\$ 3,500	\$ 3,600
101	101-1010-411.1103	SECTION 125 CAFETERIA	\$ 41,091	\$ 77,700	\$ 84,300
101	101-1010-411.1104	LIFE INSURANCE	\$ 468	\$ 150	\$ 150
101	101-1010-411.1105	UNEMPLOYMENT INSURANCE	\$ 217	\$ 200	\$ 200
101	101-1010-411.1106	WORKER'S COMP INSURANCE	\$ 1,790	\$ 5,350	\$ 5,400
101	101-1010-411.1107	FICA	\$ 6,716	\$ 7,400	\$ 7,450
Labor Subtotal			\$ 149,071	\$ 191,200	\$ 199,300
Other Costs					
101	101-1010-411.2705	UTILITIES-CELL PHONES	\$ -	\$ 650	\$ 700
101	101-1010-411.2804	TRAVEL, TRAINING, MEETING	\$ 12,000	\$ 19,700	\$ 21,900
101	101-1010-411.2807	ADVERTISING	\$ 500	\$ 500	\$ 500
101	101-1010-411.2809	POSTAGE & FREIGHT	\$ -	\$ 50	\$ 50
101	101-1010-411.2812	MEMBERSHIP DUES	\$ 12,000	\$ 4,100	\$ 4,600
101	101-1010-411.2814	SUBSCRIPTIONS & PUBLICATIONS	\$ 40	\$ 50	\$ 50
101	101-1010-411.2904	OTHER SERVICES & CHARGES	\$ 1,700	\$ 400	\$ 400
101	101-1010-411.3001	OFFICE SUPPLIES	\$ 400	\$ 250	\$ 300
101	101-1010-411.3002	OPERATING SUPPLIES	\$ 1,260	\$ 1,050	\$ 1,200
Other Subtotal			\$ 27,900	\$ 26,750	\$ 29,700
Mayor & City Council Total			\$ 176,971	\$ 217,950	\$ 229,000

Fiscal Year 2022 & 2023 Expenditures

City Clerk

The City Clerk's Department is responsible for the record keeping of the community, municipal elections, organization and minute taking of all municipal meetings, responding to public records requests and a variety of other tasks. The City Clerk, Deputy City Clerk and their support staff provide an important link between the direction provided by the City Council and proper processing of documents that memorialize those actions.

All ordinances, resolutions, policies, proclamations, agreements, and other official documents are secured and administered by the City Clerk. When interested parties need documents from the City, the City Clerk's Department identifies and provides the information being sought.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1020-411.1001	SALARIES FULL-TIME	\$ 234,894	\$ 322,500	\$ 342,550
101	101-1020-411.1002	SALARIES PART-TIME	\$ 17,565	\$ -	\$ -
101	101-1020-411.1008	AUTO ALLOWANCE	\$ 6,552	\$ 6,450	\$ 6,450
101	101-1020-411.1009	CELL PHONE ALLOWANCE	\$ 1,140	\$ -	\$ -
101	101-1020-411.1101	PERS-CITY PORTION	\$ 22,234	\$ 31,400	\$ 35,450
101	101-1020-411.1103	SECTION 125 CAFETERIA	\$ 8,056	\$ 39,600	\$ 43,200
101	101-1020-411.1104	LIFE INSURANCE	\$ 854	\$ 1,000	\$ 1,150
101	101-1020-411.1105	UNEMPLOYMENT INSURANCE	\$ 1,259	\$ 1,700	\$ 1,700
101	101-1020-411.1106	WORKER'S COMP INSURANCE	\$ 13,838	\$ 21,600	\$ 22,950
101	101-1020-411.1107	FICA	\$ 15,586	\$ 23,600	\$ 24,500
101	101-1020-411.1108	MGT MEDICAL REIMBURSEMENT	\$ 378	\$ 400	\$ 400
101	101-1020-411.1109	PARS CITY CONTRIBUTION	\$ 659	\$ -	\$ -
Labor Subtotal			\$ 323,015	\$ 448,250	\$ 478,350
Other Costs					
101	101-1020-411.2006	PROFESSIONAL SERVICES	\$ 14,900	\$ 17,150	\$ 5,300
101	101-1020-411.2104	TECHNICAL SERVICES	\$ 5,000	\$ 67,250	\$ 15,250
101	101-1020-411.2106	CONTRACTS-ELECTIONS	\$ 16,500	\$ 1,000	\$ 59,350
101	101-1020-411.2705	UTILITIES-CELL PHONES	\$ -	\$ 1,500	\$ 1,575
101	101-1020-411.2804	TRAVEL, TRAINING, MEETING	\$ 3,200	\$ 4,100	\$ 3,200
101	101-1020-411.2806	MILEAGE REIMBURSEMENT	\$ 100	\$ 100	\$ 100
101	101-1020-411.2807	ADVERTISING	\$ 1,500	\$ 2,500	\$ 2,500
101	101-1020-411.2809	POSTAGE & FREIGHT	\$ 100	\$ 100	\$ 100
101	101-1020-411.2811	PRINTING SERVICES	\$ 300	\$ 300	\$ 300
101	101-1020-411.2812	MEMBERSHIP DUES	\$ 800	\$ 750	\$ 750
101	101-1020-411.2813	FEES & LICENSES	\$ 1,696	\$ 1,750	\$ 2,350
101	101-1020-411.2814	SUBSCRIBE & PUBLICATIONS	\$ 200	\$ 200	\$ 200
101	101-1020-411.2902	EMPLOYEE RECOGNITION AWRD	\$ 200	\$ 200	\$ 200
101	101-1020-411.2904	OTHER SERVICES & CHARGES	\$ 100	\$ 100	\$ 100
101	101-1020-411.3001	OFFICE SUPPLIES	\$ 400	\$ 500	\$ 500
101	101-1020-411.3002	OPERATING SUPPLIES	\$ -	\$ 1,200	\$ 1,250
Other Subtotal			\$ 44,996	\$ 98,700	\$ 93,025
City Clerk Total			\$ 368,011	\$ 546,950	\$ 571,375

Fiscal Year 2022 & 2023 Expenditures

City Manager

The City Manager provides oversight of the public safety functions and serves as the primary point of contact with the elected officials. The City Manager is authorized to use the fiscal and personnel resources of the City to implement the direction and policies of the City Council. The Assistant City Manager, as the Chief Administrative Officer, oversees all the administrative functions of the City such as Human Resources, Finance, City Clerk, etc.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1110-412.1001	SALARIES FULL-TIME	\$ 359,713	\$ 487,450	\$ 518,200
101	101-1110-412.1008	AUTO ALLOWANCE	\$ 8,976	\$ 11,900	\$ 11,900
101	101-1110-412.1009	CELL PHONE ALLOWANCE	\$ 2,352	\$ 2,700	\$ 2,700
101	101-1110-412.1101	PERS-CITY PORTION	\$ 25,084	\$ 41,000	\$ 43,900
101	101-1110-412.1103	SECTION 125 CAFETERIA	\$ 38,877	\$ 56,300	\$ 58,100
101	101-1110-412.1104	LIFE INSURANCE	\$ 1,371	\$ 2,150	\$ 2,150
101	101-1110-412.1105	UNEMPLOYMENT INSURANCE	\$ 1,102	\$ 1,300	\$ 1,300
101	101-1110-412.1106	WORKER'S COMP INSURANCE	\$ 20,132	\$ 30,150	\$ 32,250
101	101-1110-412.1107	FICA	\$ 21,542	\$ 28,500	\$ 2,945
101	101-1110-412.1108	MGT MEDICAL REIMBURSEMENT	\$ 437	\$ 650	\$ 650
Labor Subtotal			\$ 479,586	\$ 662,100	\$ 674,095
Other Costs					
101	101-1110-412.2006	PROFESSIONAL SERVICES	\$ 22,447	\$ 48,250	\$ 48,300
101	101-1110-412.2104	TECHNICAL SERVICES	\$ 27,980	\$ -	\$ -
101	101-1110-412.2705	UTILITIES-CELL PHONES	\$ -	\$ 500	\$ 500
101	101-1110-412.2804	TRAVEL, TRAINING, MEETING	\$ 3,500	\$ 10,100	\$ 17,500
101	101-1110-412.2808	COMMUNITY PROGRAMS	\$ 84,244	\$ 72,000	\$ 91,200
101	101-1110-412.2812	MEMBERSHIP DUES	\$ 5,800	\$ 5,600	\$ 5,650
101	101-1110-412.2814	SUBSCRIBE & PUBLICATIONS	\$ 350	\$ 1,000	\$ 1,000
101	101-1110-412.2830	EVENT SPONSORSHIP	\$ -	\$ 10,000	\$ 10,000
101	101-1110-412.2902	EMPLOYEE RECOGNITION AWRD	\$ 1,000	\$ 500	\$ 500
101	101-1110-412.2903	CONTINGENCY ACCOUNT	\$ 10,000	\$ 50,000	\$ 50,000
101	101-1110-412.2904	OTHER SERVICES & CHARGES	\$ 1,000	\$ 500	\$ 500
101	101-1110-412.3001	OFFICE SUPPLIES	\$ 600	\$ 100	\$ 100
101	101-1110-412.3002	OPERATING SUPPLIES	\$ 500	\$ 500	\$ 500
101	101-1110-412.3007	PROMOTIONAL MERCHANDISE	\$ -	\$ 2,500	\$ 5,000
Other Subtotal			\$ 157,422	\$ 201,550	\$ 230,750
City Manager Total			\$ 637,008	\$ 863,650	\$ 904,845

Fiscal Year 2022 & 2023 Expenditures

Human Resources

Employee assistance, employment recruitment and placement, health benefits, employee wellness program, and many other personnel support functions are key services provided by the Human Resources Department.

Employment laws, health benefits, retirement programs, required training and other employee related functions change constantly. The Human Resources staff must remain up to date and aware of these changes to ensure the City is compliant with all personnel regulations.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1130-412.1001	SALARIES FULL-TIME	\$ 100,959	\$ 123,700	\$ 132,550
101	101-1130-412.1002	SALARIES PART-TIME	\$ 18,442	\$ -	\$ -
101	101-1130-412.1008	AUTO ALLOWANCE	\$ 1,584	\$ -	\$ -
101	101-1130-412.1009	CELL PHONE ALLOWANCE	\$ 780	\$ -	\$ -
101	101-1130-412.1101	PERS-CITY PORTION	\$ 9,492	\$ 9,400	\$ 10,050
101	101-1130-412.1103	SECTION 125 CAFETERIA	\$ 14,185	\$ 34,200	\$ 36,600
101	101-1130-412.1104	LIFE INSURANCE	\$ 364	\$ 450	\$ 450
101	101-1130-412.1105	UNEMPLOYMENT INSURANCE	\$ 998	\$ 900	\$ 900
101	101-1130-412.1106	WORKER'S COMP INSURANCE	\$ 7,120	\$ 8,300	\$ 8,900
101	101-1130-412.1107	FICA	\$ 7,614	\$ 9,450	\$ 10,150
101	101-1130-412.1108	MGT MEDICAL REIMBURSEMENT	\$ 126	\$ -	\$ -
101	101-1130-412.1109	PARS CITY CONTRIBUTION	\$ 692	\$ -	\$ -
Labor Subtotal			\$ 162,356	\$ 186,400	\$ 199,600
Other Costs					
101	101-1130-412.2006	PROFESSIONAL SERVICES	\$ 21,000	\$ 20,050	\$ 11,900
101	101-1130-412.2104	TECHNICAL SERVICES	\$ 11,500	\$ 15,150	\$ 15,500
101	101-1130-412.2705	UTILITIES-CELL PHONES	\$ -	\$ 1,200	\$ 1,200
101	101-1130-412.2804	TRAVEL, TRAINING, MEETING	\$ 4,500	\$ 3,050	\$ 3,250
101	101-1130-412.2806	MILEAGE REIMBURSEMENT	\$ 100	\$ -	\$ 100
101	101-1130-412.2807	ADVERTISING	\$ 1,000	\$ -	\$ 1,000
101	101-1130-412.2809	POSTAGE & FREIGHT	\$ 100	\$ 50	\$ 50
101	101-1130-412.2811	PRINTING SERVICES	\$ 1,500	\$ 50	\$ -
101	101-1130-412.2812	MEMBERSHIP DUES	\$ 1,500	\$ 1,200	\$ 1,200
101	101-1130-412.2814	SUBSCRIBE & PUBLICATIONS	\$ 6,600	\$ 500	\$ 500
101	101-1130-412.2901	TRAINING & EDUCATION-MOU	\$ 23,000	\$ 79,000	\$ 79,000
101	101-1130-412.2902	EMPLOYEE RECOGNITION AWARD	\$ 3,500	\$ 2,500	\$ 2,500
101	101-1130-412.2908	EMPLOYEE WELLNESS PROGRAM	\$ -	\$ 1,000	\$ 2,000
101	101-1130-412.3001	OFFICE SUPPLIES	\$ 300	\$ 150	\$ 150
101	101-1130-412.3002	OPERATING SUPPLIES	\$ 1,000	\$ 400	\$ 750
Other Subtotal			\$ 75,600	\$ 124,300	\$ 119,100
Human Resources Total			\$ 237,956	\$ 310,700	\$ 318,700

Fiscal Year 2022 & 2023 Expenditures

Finance Department

Staff in the Finance Department is responsible for fiscal management and the processing of licenses and permits. The day-to-day financial transactions, including accounts receivable, accounts payable, payroll, various payments for permits and other fees, are completed by the Finance staff. The Finance Department is also where business licenses are issued and administered.

Other important responsibilities of the Finance Department are the banking, municipal investments, and financial reporting responsibilities. On a regular basis, the Department provides financial reports to the City Council and submits all required financial data to the County and State.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1210-413.1001	SALARIES FULL-TIME	\$ 403,795	\$ 418,150	\$ 461,100
101	101-1210-413.1002	SALARIES PART-TIME	\$ 28,131	\$ 58,850	\$ 60,200
101	101-1210-413.1008	AUTO ALLOWANCE	\$ 4,320	\$ 4,150	\$ 4,150
101	101-1210-413.1009	CELL PHONE ALLOWANCE	\$ 750	\$ 1,000	\$ 1,000
101	101-1210-413.1101	PERS-CITY PORTION	\$ 49,080	\$ 50,700	\$ 56,500
101	101-1210-413.1103	SECTION 125 CAFETERIA	\$ 97,347	\$ 84,350	\$ 91,550
101	101-1210-413.1104	LIFE INSURANCE	\$ 764	\$ 900	\$ 1,200
101	101-1210-413.1105	UNEMPLOYMENT INSURANCE	\$ 2,626	\$ 2,500	\$ 2,500
101	101-1210-413.1106	WORKER'S COMP INSURANCE	\$ 26,204	\$ 32,000	\$ 35,500
101	101-1210-413.1107	FICA	\$ 33,552	\$ 34,200	\$ 37,450
101	101-1210-413.1108	MGT MEDICAL REIMBURSEMENT	\$ 105	\$ 350	\$ 350
101	101-1210-413.1109	PARS CITY CONTRIBUTION	\$ 1,055	\$ -	\$ -
Labor Subtotal			\$ 647,729	\$ 687,150	\$ 751,500
Other Costs					
101	101-1210-413.2006	PROFESSIONAL SERVICES	\$ 54,000	\$ 113,600	\$ 67,050
101	101-1210-413.2027	BANKING/FIN SRVCS CHARGES	\$ 31,000	\$ 28,200	\$ 29,550
101	101-1210-413.2104	TECHNICAL SERVICES	\$ 500	\$ 7,150	\$ 7,150
101	101-1210-413.2705	UTILITIES-CELL PHONES	\$ -	\$ 2,400	\$ 2,500
101	101-1210-413.2804	TRAVEL, TRAINING, MEETING	\$ 1,500	\$ 8,300	\$ 6,500
101	101-1210-413.2809	POSTAGE & FREIGHT	\$ 150	\$ 100	\$ 100
101	101-1210-413.2811	PRINTING SERVICES	\$ 1,750	\$ 1,600	\$ 1,700
101	101-1210-413.2812	MEMBERSHIP DUES	\$ 2,500	\$ 650	\$ 650
101	101-1210-413.2814	SUBSCRIBE & PUBLICATION	\$ -	\$ 200	\$ 200
101	101-1210-413.2902	EMPLOYEE RECOGNITION AWRD	\$ 500	\$ 500	\$ 500
101	101-1210-413.2904	OTHER SERVICES & CHARGES	\$ 2,000	\$ 2,000	\$ 2,000
101	101-1210-413.3001	OFFICE SUPPLIES	\$ 2,250	\$ 2,500	\$ 2,500
101	101-1210-413.3002	OPERATING SUPPLIES	\$ 250	\$ 1,550	\$ 1,600
Other Subtotal			\$ 96,400	\$ 168,750	\$ 122,000
Admin Services Total			\$ 744,129	\$ 855,900	\$ 873,500

Fiscal Year 2022 & 2023 Expenditures

City Attorney

The City of Imperial Beach contracts for legal services. The City Attorney is appointed by and reports directly to the Mayor and City Council. The City Attorney provides legal advice to the City Council on all municipal activities. The Attorney will also provide legal defense and take legal actions authorized by the City Council.

When necessary, or appropriate, the City Attorney will use the services of Special Counsel. These costs are in addition to the City Attorney budget and accounted for in the Risk Management Fund.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Other Costs					
101	101-1220-413.2001	ATTORNEY SERVICES	\$ 25,000	\$ 50,000	\$ 50,000
101	101-1220-413.2002	ATTORNEY SERVICES-OTHER	\$ 130,000	\$ 132,000	\$ 132,000
Other Subtotal			\$ 155,000	\$ 182,000	\$ 182,000
City Attorney Total			\$ 155,000	\$ 182,000	\$ 182,000

Fiscal Year 2022 & 2023 Expenditures

Community Development

All land use regulations for the City are administered by the Community Development Department. The City's Local Coastal Program and General Plan provide guidance for future development patterns while the Zoning Ordinance identifies the regulations that result in the appearance and density of development projects. A comprehensive update to the Local Coastal Program and General Plan is in the final stages but a key element of the plan, the Housing Element, will be updated in 2021.

The Community Development Department administers both long range and current planning. At this time, development activities are happening at an accelerated pace and must be carefully managed to ensure the community maintains its desirable character.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1230-413.1001	SALARIES FULL-TIME	\$ 562,214	\$ 385,850	\$ 431,900
101	101-1230-413.1008	AUTO ALLOWANCE	\$ 11,580	\$ 4,950	\$ 4,950
101	101-1230-413.1009	CELL PHONE ALLOWANCE	\$ 2,370	\$ 1,150	\$ 1,150
101	101-1230-413.1101	PERS-CITY PORTION	\$ 50,624	\$ 36,050	\$ 40,050
101	101-1230-413.1103	SECTION 125 CAFETERIA	\$ 85,020	\$ 67,000	\$ 73,000
101	101-1230-413.1104	LIFE INSURANCE	\$ 1,330	\$ 950	\$ 1,000
101	101-1230-413.1105	UNEMPLOYMENT INSURANCE	\$ 2,539	\$ 1,800	\$ 1,800
101	101-1230-413.1106	WORKER'S COMP INSURANCE	\$ 33,969	\$ 26,800	\$ 28,700
101	101-1230-413.1107	FICA	\$ 43,841	\$ 28,950	\$ 31,900
101	101-1230-413.1108	MGT MEDICAL REIMBURSEMENT	\$ 231	\$ 350	\$ 350
101	101-1210-413.1109	PARS CITY CONTRIBUTION	\$ 1,055	\$ -	\$ -
Labor Subtotal			\$ 794,773	\$ 553,850	\$ 614,800
Other Costs					
101	101-1230-413.2006	PROFESSIONAL SERVICES	\$ 8,000	\$ 65,550	\$ 60,550
101	101-1230-413.2104	TECHNICAL SERVICES	\$ 91,463	\$ 1,000	\$ 1,000
101	101-1230-413.2804	TRAVEL, TRAINING, MEETING	\$ 6,500	\$ 2,500	\$ 6,000
101	101-1230-413.2806	MILEAGE REIMBURSEMENT	\$ 50	\$ 200	\$ 200
101	101-1230-413.2807	ADVERTISING	\$ -	\$ 1,000	\$ 1,000
101	101-1230-413.2809	POSTAGE & FREIGHT	\$ 100	\$ 100	\$ 100
101	101-1230-413.2811	PRINTING SERVICES	\$ 150	\$ 250	\$ 250
101	101-1230-413.2812	MEMBERSHIP DUES	\$ 3,500	\$ 2,000	\$ 2,000
101	101-1230-413.2814	SUBSCRIBE & PUBLICATIONS	\$ 150	\$ 200	\$ 200
101	101-1230-413.2902	EMPLOYEE RECOGNITION AWRD	\$ 500	\$ 500	\$ 500
101	101-1230-413.2904	OTHER SERVICES & CHARGES	\$ 250	\$ 200	\$ 200
101	101-1230-413.3001	OFFICE SUPPLIES	\$ 1,000	\$ 2,200	\$ 3,000
101	101-1230-413.3002	OPERATING SUPPLIES	\$ 500	\$ 500	\$ 500
Other Subtotal			\$ 112,163	\$ 76,200	\$ 75,500
CIP Other Costs					
101	101-1230-513.2006	PROFESSIONAL SERVICES	\$ 150,000	\$ -	\$ -
CIP Other Subtotal			\$ 150,000	\$ -	\$ -
Comm. Development Total			\$ 1,056,936	\$ 630,050	\$ 690,300

Fiscal Year 2022 & 2023 Expenditures

Facilities Maintenance

The City of Imperial Beach is responsible for the maintenance of several public buildings. The structures at City Hall, Senior Citizens Center, Sports Park Recreation Center, Public Works facility, Dempsey Holder Safety Center, and several smaller structures, such as restroom facilities, are all maintained by the City.

Many of these structures are aging and require constant maintenance and updating to keep the facilities in good order. In the past couple of years, a significant remodel of City Hall has been completed. There are more remodeling projects and structure replacements on the horizon.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-1910-419.1001	SALARIES FULL-TIME	\$ 141,445	\$ 133,500	\$ 138,950
101	101-1910-419.1003	OVERTIME	\$ 2,500	\$ -	\$ -
101	101-1910-419.1008	AUTO ALLOWANCE	\$ 528	\$ -	\$ -
101	101-1910-419.1009	CELL PHONE ALLOWANCE	\$ 60	\$ -	\$ -
101	101-1910-419.1101	PERS-CITY PORTION	\$ 13,530	\$ 12,500	\$ 12,950
101	101-1910-419.1103	SECTION 125 CAFETERIA	\$ 36,087	\$ 22,200	\$ 22,800
101	101-1910-419.1104	LIFE INSURANCE	\$ 307	\$ 250	\$ 300
101	101-1910-419.1105	UNEMPLOYMENT INSURANCE	\$ 1,042	\$ 1,000	\$ 1,000
101	101-1910-419.1106	WORKER'S COMP INSURANCE	\$ 8,606	\$ 9,100	\$ 9,450
101	101-1910-419.1107	FICA	\$ 11,386	\$ 10,250	\$ 10,650
101	101-1910-419.1108	HEALTH REIMBURSEMENT	\$ 42	\$ -	\$ -
Labor Subtotal			\$ 215,533	\$ 188,800	\$ 196,100
Other Costs					
101	101-1910-419.2006	PROFESSIONAL SERVICES	\$ 3,000	\$ 6,300	\$ 6,600
101	101-1910-419.2018	FIRE EXTINGUISHER SERVICE	\$ 550	\$ 600	\$ 600
101	101-1910-419.2022	PEST CONTROL SERVICE	\$ 4,500	\$ 4,500	\$ 4,600
101	101-1910-419.2023	SECURITY & ALARM	\$ 3,700	\$ 7,600	\$ 10,500
101	101-1910-419.2104	TECHNICAL SERVICES	\$ 21,500	\$ 39,100	\$ 40,900
101	101-1910-419.2502	RENT-EQUIPMENT	\$ 500	\$ 250	\$ 250
101	101-1910-419.2701	GAS & ELECTRIC (SDG&E)	\$ 69,000	\$ 78,900	\$ 82,800
101	101-1910-419.2702	UTILITIES-WATER	\$ 28,000	\$ 39,400	\$ 41,400
101	101-1910-419.2703	UTILITIES-SEWER	\$ 15,500	\$ 16,850	\$ 17,350
101	101-1910-419.2801	MAINTENANCE & REPAIR	\$ 25,000	\$ 25,000	\$ 27,500
101	101-1910-419.2813	FEES & LICENSES	\$ 1,500	\$ 1,500	\$ 1,500
101	101-1910-419.2901	TRAINING & EDUCATION-MOU	\$ -	\$ 100	\$ 100
101	101-1910-419.3002	OPERATING SUPPLIES	\$ 22,000	\$ 25,000	\$ 25,000
101	101-1910-419.3022	SMALL TOOLS/NON-CAPITAL	\$ 600	\$ 1,000	\$ 1,000
Other Subtotal			\$ 195,350	\$ 246,100	\$ 260,100
Facilities Maintenance Total			\$ 410,883	\$ 434,900	\$ 456,200

Fiscal Year 2022 & 2023 Expenditures

Non-Departmental

A variety of the City's expenditures are not attributable to any specific department, but rather provide services or benefits to all functions of City Government. For instance, the CalPERS unfunded accrued liability, and funding the Internal Service Funds represent a majority of the Non-Departmental budget.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Other Costs					
101	101-1920-419.1103	SECTION 125 CAFETERIA	\$ -	\$ 36,000	\$ 36,700
101	101-1920-419.1110	PENSION EXPENSE	\$ 650,000	\$ 475,200	\$ 500,000
101	101-1920-419.2017	COPIER LEASES	\$ 32,000	\$ 34,500	\$ 36,250
101	101-1920-419.2605	ABC-TECHNOLOGY SVC CHARGE	\$ 315,000	\$ 493,600	\$ 497,150
101	101-1920-419.2606	ABC-RISK MGMT SVC CHARGE	\$ 275,000	\$ 670,450	\$ 687,550
101	101-1920-419.2607	ABC-FMP EQUIPMENT CHARGE	\$ 175,000	\$ 366,500	\$ 290,300
101	101-1920-419.2608	ABC-FACILITIES CHARGES	\$ 50,000	\$ -	\$ -
101	101-1920-419.2809	POSTAGE & FREIGHT	\$ 11,000	\$ 8,650	\$ 8,850
101	101-1920-419.2812	MEMBERSHIP DUES	\$ 15,000	\$ 38,200	\$ 39,350
101	101-1920-419.3001	OFFICE SUPPLIES	\$ 4,000	\$ 4,500	\$ 4,500
101	101-1920-419.3002	OPERATING SUPPLIES	\$ 500	\$ 480	\$ 480
101	101-1920-419.9003	TRANSFER OUT	\$ 17,000	\$ -	\$ -
Other Subtotal			\$ 1,544,500	\$ 2,128,080	\$ 2,101,130
Non-Departmental Total			\$ 1,544,500	\$ 2,128,080	\$ 2,101,130

Fiscal Year 2022 & 2023 Expenditures

Sheriff's Department

The City of Imperial Beach contracts with the San Diego County Sheriff for law enforcement services in the City. In recent years, the crime rate in Imperial Beach has been one of the lowest in San Diego County and residents have demonstrated their desire to maintain a safe and clean community. In the fall of 2020, Measure I, a sales tax measure focused on citizen identified priorities of community safety and cleanliness passed with more than 70% in favor of the Measure.

The Sheriff's Department budget is by far the largest single budget in the City so increases in the contract impact the City's finances disproportionately. Commitment to public safety remains strong and the budget reflects maintaining the same level of law enforcement personnel as in the previous two-year budget.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Other Costs					
101	101-3010-421.2006	PROFESSIONAL SERVICES	\$ 7,886,397	\$ 7,972,700	\$ 8,338,200
101	101-3010-421.2104	TECHNICAL SERVICES	\$ 61,000	\$ 63,600	\$ 66,700
101	101-3010-421.2125	RCS PROGRAM	\$ 30,000	\$ 24,000	\$ 24,000
Other Subtotal			\$ 7,977,397	\$ 8,060,300	\$ 8,428,900
Sheriff Total			\$ 7,977,397	\$ 8,060,300	\$ 8,428,900

Fiscal Year 2022 & 2023 Expenditures

Fire Department

The Fire Department being an all hazards department responds to every 911 call for assistance in the City, as well as in surrounding communities and anywhere in the State when needed. The Fire Department call volume has increased over the years and we responded to 2892 calls for service in 2020. The Fire department also provides Emergency Management, Fire Prevention, and education services for the community.

The Fire Department will be adding a 12th Firefighter/Paramedic allowing 4 firefighters on each regular shift, except in the case of leave or training activities.

It is a priority of the City Council to maintain the current personnel levels in all public safety departments. Therefore, the current staffing in the Fire Department is anticipated to remain constant for the foreseeable future.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-3020-422.1001	SALARIES FULL-TIME	\$ 1,264,986	\$ 1,434,050	\$ 1,495,800
101	101-3020-422.1002	SALARIES PART-TIME	\$ -	\$ 19,200	\$ 19,650
101	101-3020-422.1003	OVERTIME	\$ 120,000	\$ 200,000	\$ 204,000
101	101-3020-422.1006	FLSA WAGES	\$ 26,433	\$ 25,000	\$ 25,500
101	101-3020-422.1009	CELL PHONE ALLOWANCE	\$ 600	\$ -	\$ -
101	101-3020-422.1101	PERS-CITY PORTION	\$ 215,194	\$ 501,150	\$ 532,700
101	101-3020-422.1103	SECTION 125 CAFETERIA	\$ 240,794	\$ 238,900	\$ 256,900
101	101-3020-422.1104	LIFE INSURANCE	\$ 1,995	\$ 2,450	\$ 2,450
101	101-3020-422.1105	UNEMPLOYMENT INSURANCE	\$ 6,076	\$ 6,500	\$ 6,500
101	101-3020-422.1106	WORKER'S COMP INSURANCE	\$ 76,456	\$ 98,650	\$ 102,950
101	101-3020-422.1107	FICA	\$ 103,637	\$ 107,700	\$ 111,600
101	101-3020-422.1108	MGT MEDICAL REIMBURSEMENT	\$ 420	\$ 420	\$ 420
Labor Subtotal			\$ 2,056,591	\$ 2,634,020	\$ 2,758,470
Other Costs					
101	101-3020-422.2006	PROFESSIONAL SERVICES	\$ 40,000	\$ 55,800	\$ 41,300
101	101-3020-422.2104	TECHNICAL SERVICES	\$ 126,200	\$ 141,250	\$ 148,250
101	101-3020-422.2125	RCS PROGRAM	\$ 7,500	\$ 7,200	\$ 7,550
101	101-3020-422.2705	UTILITIES-CELL PHONES	\$ 4,200	\$ 3,200	\$ 3,300
101	101-3020-422.2801	MAINTENANCE & REPAIR	\$ 5,750	\$ 1,000	\$ 1,000
101	101-3020-422.2804	TRAVEL, TRAINING, MEETING	\$ 1,000	\$ 1,700	\$ 1,700
101	101-3020-422.2812	MEMBERSHIP DUES	\$ 1,000	\$ 1,250	\$ 1,250
101	101-3020-422.2813	FEES & LICENSES	\$ -	\$ 2,400	\$ 2,400
101	101-3020-422.2814	SUBSCRIBE & PUBLICATIONS	\$ 500	\$ 1,600	\$ 1,650
101	101-3020-422.2904	OTHER SERVICES & CHARGES	\$ -	\$ 5,500	\$ 5,500
101	101-3020-422.3001	OFFICE SUPPLIES	\$ 800	\$ 600	\$ 600
101	101-3020-422.3002	OPERATING SUPPLIES	\$ 75,322	\$ 66,000	\$ 54,000
101	101-3020-422.3022	SMALL TOOLS/NON-CAPITAL	\$ 2,000	\$ 2,000	\$ 2,000
101	101-3020-422.5004	EQUIPMENT	\$ -	\$ 46,000	\$ -
Other Subtotal			\$ 264,272	\$ 335,500	\$ 270,500
Fire Department Total			\$ 2,320,863	\$ 2,969,520	\$ 3,028,970

Fiscal Year 2022 & 2023 Expenditures

Marine Safety

The Marine Safety Department provides lifeguard services, responds to medical emergencies, enforces Municipal Code violations, and provides a safe and fun environment at the beach, Pier, and coastal parks. This Department is funded primarily by the Unified Port of San Diego to maintain a safe and clean Port environment in Imperial Beach. The Marine Safety Department teams up with the Tidelands Department to ensure areas are clean, well maintained, and safe.

In 2021, the Marine Safety Department will begin a Park Safety Division that will focus on homelessness concerns and enforcement of City ordinances at City beaches, parks, and Port District lands within the City.

The Marine Safety Department operates the Imperial Beach Junior Lifeguard Program. The program is highly successful and financially self-sustaining. This Department made it a priority to operate the 2021 Junior Lifeguard Program to help our community recover from the COVID lockdowns.

A priority of the City Council is to maintain all public personnel at current staffing levels. Therefore, the number of full-time lifeguards will remain constant for the foreseeable future.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-3030-423.1001	SALARIES FULL-TIME	\$ 587,263	\$ 652,400	\$ 685,800
101	101-3030-423.1002	SALARIES PART-TIME	\$ 303,641	\$ 347,500	\$ 378,650
101	101-3030-423.1003	OVERTIME	\$ 30,000	\$ 30,000	\$ 32,200
101	101-3030-423.1007	STAND-BY PAY	\$ 3,000	\$ 3,000	\$ 3,000
101	101-3030-423.1009	CELL PHONE ALLOWANCE	\$ 360	\$ 1,200	\$ 1,200
101	101-3030-423.1101	PERS-CITY PORTION	\$ 85,156	\$ 96,550	\$ 140,650
101	101-3030-423.1103	SECTION 125 CAFETERIA	\$ 113,250	\$ 160,300	\$ 171,100
101	101-3030-423.1104	LIFE INSURANCE	\$ 7,305	\$ 9,600	\$ 9,600
101	101-3030-423.1105	UNEMPLOYMENT INSURANCE	\$ 10,242	\$ 21,250	\$ 21,700
101	101-3030-423.1106	WORKER'S COMP INSURANCE	\$ 54,158	\$ 73,150	\$ 78,200
101	101-3030-423.1107	FICA	\$ 49,407	\$ 57,250	\$ 60,050
101	101-3030-423.1108	MGT MEDICAL REIMBURSEMENT	\$ 252	\$ 400	\$ 420
101	101-3030-423.1109	PARS CITY CONTRIBUTION	\$ 11,387	\$ 16,800	\$ 18,500
Labor Subtotal			\$ 1,255,421	\$ 1,469,400	\$ 1,601,070
Other Costs					
101	101-3030-423.2006	PROFESSIONAL SERVICES	\$ 4,000	\$ 7,300	\$ 7,300
101	101-3030-423.2104	TECHNICAL SERVICES	\$ 1,500	\$ 25,200	\$ 19,000
101	101-3030-423.2125	RCS PROGRAM	\$ 10,500	\$ 14,900	\$ 14,900
101	101-3030-423.2503	RENT-UNIFORMS	\$ 11,000	\$ 8,300	\$ 8,500
101	101-3030-423.2705	UTILITIES-CELL PHONES	\$ 2,400	\$ 7,200	\$ 7,200
101	101-3030-423.2801	MAINTENANCE & REPAIR	\$ 10,000	\$ 12,900	\$ 12,900
101	101-3030-423.2804	TRAVEL, TRAINING, MEETING	\$ 9,000	\$ 9,000	\$ 9,000
101	101-3030-423.2810	EMT REIMBURSEMENT	\$ 3,600	\$ -	\$ -
101	101-3030-423.2902	EMPLOYEE RECOGNITION AWRD	\$ 2,000	\$ 1,500	\$ 2,000
101	101-3030-423.3002	OPERATING SUPPLIES	\$ 22,500	\$ 22,500	\$ 22,500
101	101-3030-423.3022	SMALL TOOLS/NON-CAPITAL	\$ -	\$ 850	\$ -
Other Subtotal			\$ 76,500	\$ 109,650	\$ 103,300
Marine Safety Total			\$ 1,331,921	\$ 1,579,050	\$ 1,704,370

Fiscal Year 2022 & 2023 Expenditures

Junior Lifeguard

The City of Imperial Beach operates a model Junior Lifeguard Program. The program is self sustaining and revenues cover all the expenses. The program is highly successful and there are regular requests to expand the program to allow for more participants.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-3035-423.1002	SALARIES PART-TIME	\$ 16,125	\$ 16,150	\$ 17,300
101	101-3035-423.1105	UNEMPLOYMENT INSURANCE	\$ 1,000	\$ 1,000	\$ 1,100
101	101-3035-423.1107	FICA	\$ 300	\$ 300	\$ 300
101	101-3035-423.1109	PARS CITY CONTRIBUTION	\$ 825	\$ 850	\$ 900
Labor Subtotal			\$ 18,250	\$ 18,300	\$ 19,600
Other Costs					
101	101-3035-423.2503	RENT-UNIFORMS	\$ 11,500	\$ 11,500	\$ 11,500
101	101-3035-423.2804	TRAVEL, TRAINING, MEETING	\$ 2,000	\$ 2,000	\$ 2,000
101	101-3035-423.2808	COMMUNITY PROGRAMS	\$ 4,000	\$ 6,000	\$ 6,000
101	101-3035-423.2812	MEMBERSHIP DUES	\$ 4,000	\$ -	\$ -
101	101-3035-423.3002	OPERATING SUPPLIES	\$ 5,000	\$ 3,000	\$ 3,000
Other Subtotal			\$ 26,500	\$ 22,500	\$ 22,500
Junior Lifeguard Total			\$ 44,750	\$ 40,800	\$ 42,100

Fiscal Year 2022 & 2023 Expenditures

Building & Housing Inspection

The Building and Housing Inspection Division conducts all construction inspections, building plan reviews, and other duties such as compliance with the Americans with Disabilities Act. The City occasionally outsources building plan reviews and inspections to augment current professional staff.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-3040-424.1001	SALARIES FULL-TIME	\$ 173,945	\$ 175,800	\$ 188,650
101	101-3040-424.1002	SALARIES PART-TIME	\$ -	\$ 31,000	\$ 33,300
101	101-3040-424.1008	AUTO ALLOWANCE	\$ 3,900	\$ 3,600	\$ 3,600
101	101-3040-424.1009	CELL PHONE ALLOWANCE	\$ 870	\$ -	\$ -
101	101-3040-424.1101	PERS-CITY PORTION	\$ 21,291	\$ 14,400	\$ 15,450
101	101-3040-424.1103	SECTION 125 CAFETERIA	\$ 44,139	\$ 44,400	\$ 45,600
101	101-3040-424.1104	LIFE INSURANCE	\$ 925	\$ 450	\$ 450
101	101-3040-424.1105	UNEMPLOYMENT INSURANCE	\$ 933	\$ 1,300	\$ 1,300
101	101-3040-424.1106	WORKER'S COMP INSURANCE	\$ 13,583	\$ 14,100	\$ 15,100
101	101-3040-424.1107	FICA	\$ 17,850	\$ 13,900	\$ 15,350
101	101-3040-424.1108	MGT MEDICAL REIMBURSEMENT	\$ 63	\$ -	\$ -
101	101-3040-424.1109	PARS CITY CONTRIBUTION	\$ -	\$ 1,150	\$ 1,250
Labor Subtotal			\$ 277,499	\$ 300,100	\$ 320,050
Other Costs					
101	101-3040-424.2006	PROFESSIONAL SERVICES	\$ 75,000	\$ 10,000	\$ 10,000
101	101-3040-424.2016	PLAN CHECK SERVICES	\$ 40,000	\$ 40,000	\$ 40,000
101	101-3040-424.2705	UTILITIES-CELL PHONES	\$ -	\$ 2,000	\$ 2,000
101	101-3040-424.2804	TRAVEL, TRAINING, MEETING	\$ 1,000	\$ 4,000	\$ 3,000
101	101-3040-424.2809	POSTAGE & FREIGHT	\$ 100	\$ 100	\$ 100
101	101-3040-424.2811	PRINTING SERVICES	\$ 100	\$ 100	\$ 100
101	101-3040-424.2812	MEMBERSHIP DUES	\$ 400	\$ 500	\$ 500
101	101-3040-424.2814	SUBSCRIBE & PUBLICATIONS	\$ 400	\$ 400	\$ 1,400
101	101-3040-424.3001	OFFICE SUPPLIES	\$ 400	\$ 100	\$ 100
101	101-3040-424.3002	OPERATING SUPPLIES	\$ 250	\$ 250	\$ 250
101	101-3040-424.3022	SMALL TOOLS/NON-CAPITAL	\$ 250	\$ 250	\$ 250
Other Subtotal			\$ 117,900	\$ 57,700	\$ 57,700
Building & Housing Inspection Total			\$ 395,399	\$ 357,800	\$ 377,750

Fiscal Year 2022 & 2023 Expenditures

Animal Control

The City of Imperial Beach contracts with the San Diego Humane Society for Animal Control services.

Animal Control responds to calls for animals running at large, poorly behaving animals, lost animals, and also manages the permitting services for the City. Additionally, the Humane Society regularly participates in community events and activities providing education and other animal services.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
	Other Costs				
101	101-3050-425.2006	PROFESSIONAL SERVICES	\$ 300,000	\$ 343,350	\$ 355,250
	Other Subtotal		\$ 300,000	\$ 343,350	\$ 355,250
Animal Control Total			\$ 300,000	\$ 343,350	\$ 355,250

Fiscal Year 2022 & 2023 Expenditures

Code Compliance

The City of Imperial Beach relies on the Code Compliance Division when properties in the City fall into disrepair or owners fail to properly maintain their property so that it impairs surrounding property owners the opportunity to enjoy their own property or potentially even lower property values. These activities are regularly emotional and can cause contention between neighbors. Defining well-kept and ill-kept properties can be subjective and inconsistent. Maintaining a delicate balance is important and recent policies have helped define Code Compliance actions.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-3070-427.1001	SALARIES FULL-TIME	\$ 74,698	\$ 66,600	\$ 67,950
101	101-3070-427.1002	SALARIES PART-TIME	\$ 30,103	\$ 30,550	\$ 31,250
101	101-3070-427.1008	AUTO ALLOWANCE	\$ 300	\$ -	\$ -
101	101-3070-427.1009	CELL PHONE ALLOWANCE	\$ 90	\$ -	\$ -
101	101-3070-427.1101	PERS-CITY PORTION	\$ 10,439	\$ 10,450	\$ 10,700
101	101-3070-427.1103	SECTION 125 CAFETERIA	\$ 18,786	\$ 17,000	\$ 18,200
101	101-3070-427.1104	LIFE INSURANCE	\$ 152	\$ 150	\$ 150
101	101-3070-427.1105	UNEMPLOYMENT INSURANCE	\$ 890	\$ 850	\$ 850
101	101-3070-427.1106	WORKER'S COMP INSURANCE	\$ 6,361	\$ 6,650	\$ 6,750
101	101-3070-427.1107	FICA	\$ 7,913	\$ 7,450	\$ 7,600
101	101-3070-427.1108	MGT MEDICAL REIMBURSEMENT	\$ 21	\$ -	\$ -
Labor Subtotal			\$ 149,753	\$ 139,700	\$ 143,450
Other Costs					
101	101-3070-427.2006	PROFESSIONAL SERVICES	\$ -	\$ 350	\$ 350
101	101-3070-427.2104	TECHNICAL SERVICES	\$ 12,000	\$ 18,400	\$ 18,750
101	101-3070-427.2705	UTILITIES-CELL PHONES	\$ -	\$ 3,000	\$ 2,000
101	101-3070-427.2804	TRAVEL, TRAINING, MEETING	\$ 500	\$ 3,000	\$ 3,000
101	101-3070-427.2806	MILEAGE REIMBURSEMENT	\$ -	\$ 200	\$ 200
101	101-3070-427.2809	POSTAGE & FREIGHT	\$ 100	\$ 100	\$ 100
101	101-3070-427.2811	PRINTING SERVICES	\$ 100	\$ 100	\$ 100
101	101-3070-427.2812	MEMBERSHIP DUES	\$ 200	\$ 300	\$ 300
101	101-3070-427.2814	SUBSCRIBE & PUBLICATIONS	\$ 100	\$ 100	\$ 100
101	101-3070-427.3001	OFFICE SUPPLIES	\$ 250	\$ 500	\$ 100
101	101-3070-427.3002	OPERATING SUPPLIES	\$ 250	\$ 250	\$ 250
Other Subtotal			\$ 13,500	\$ 26,300	\$ 25,250
Code Compliance Total			\$ 163,253	\$ 166,000	\$ 168,700

Fiscal Year 2022 & 2023 Expenditures

Non-Departmental - PW

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
CIP Other Costs					
101	101-5000-532.2006	PROFESSIONAL SERVICES	\$ 625,759	\$ -	\$ -
CIP Other Subtotal			\$ 625,759	\$ -	\$ -
Non-Department PW Total			\$ 625,759	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Street Maintenance

The Street Maintenance Division is responsible for the condition of the City streets. But beyond the obvious, there are many less evident duties that are completed by the Street Division. Sidewalk installation and repair, construction of special projects, maintenance of the Bayshore Bikeway, graffiti removal and many other tasks are often referred to the Street Maintenance Division.

The street maintenance program of the City has been very successful and Imperial Beach enjoys some of the best roads in the County. However, it requires constant maintenance and several roads in the City are in need of repair and maintenance.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-5010-431.1001	SALARIES FULL-TIME	\$ 513,376	\$ 560,350	\$ 585,900
101	101-5010-431.1002	SALARIES PART-TIME	\$ 3,100	\$ -	\$ -
101	101-5010-431.1003	OVERTIME	\$ 2,000	\$ 5,000	\$ 5,350
101	101-5010-431.1007	STAND-BY PAY	\$ 10,000	\$ 7,500	\$ 7,500
101	101-5010-431.1008	AUTO ALLOWANCE	\$ 2,400	\$ 2,400	\$ 2,400
101	101-5010-431.1009	CELL PHONE ALLOWANCE	\$ 750	\$ 800	\$ 800
101	101-5010-431.1101	PERS-CITY PORTION	\$ 52,048	\$ 56,800	\$ 59,150
101	101-5010-431.1103	SECTION 125 CAFETERIA	\$ 110,567	\$ 110,250	\$ 123,450
101	101-5010-431.1104	LIFE INSURANCE	\$ 1,177	\$ 1,300	\$ 1,250
101	101-5010-431.1105	UNEMPLOYMENT INSURANCE	\$ 3,472	\$ 3,550	\$ 3,550
101	101-5010-431.1106	WORKER'S COMP INSURANCE	\$ 31,029	\$ 37,700	\$ 19,450
101	101-5010-431.1107	FICA	\$ 39,427	\$ 41,950	\$ 43,650
101	101-5010-431.1108	MANAGEMENT MEDICAL	\$ 105	\$ 100	\$ 100
Labor Subtotal			\$ 769,451	\$ 827,700	\$ 852,550
Other Costs					
101	101-5010-431.2006	PROFESSIONAL SERVICES	\$ 9,000	\$ 10,000	\$ 10,000
101	101-5010-431.2104	TECHNICAL SERVICES	\$ 62,500	\$ 150,150	\$ 154,700
101	101-5010-431.2123	TRAFFIC CONTROL	\$ 40,000	\$ 67,800	\$ 67,800
101	101-5010-431.2502	RENT-EQUIPMENT	\$ 500	\$ 2,000	\$ 2,000
101	101-5010-431.2701	GAS & ELECTRIC (SDG&E)	\$ 119,000	\$ 165,000	\$ 170,100
101	101-5010-431.2801	MAINTENANCE & REPAIR	\$ 2,100	\$ 7,000	\$ 7,000
101	101-5010-431.2813	FEES & LICENSES	\$ 250	\$ 750	\$ 1,000
101	101-5010-431.2904	OTHER SERVICES & CHARGES	\$ 250	\$ 750	\$ 750
101	101-5010-431.3002	OPERATING SUPPLIES	\$ 35,000	\$ 39,600	\$ 39,600
101	101-5010-431.3022	SMALL TOOLS/NON-CAPITAL	\$ 250	\$ 2,000	\$ 1,000
Other Subtotal			\$ 268,850	\$ 445,050	\$ 453,950
Street Maintenance Total			\$ 1,038,301	\$ 1,272,750	\$ 1,306,500

Fiscal Year 2022 & 2023 Expenditures

Public Works Administration

The Public Works Administration Department provides administrative services to the Streets, Sewer, and the Vehicle Maintenance and Replacement Divisions within the Department. The Department also manages the Capital Improvements Program for the City. Project documentation, inspections, requests for proposals and other support activities are critical to the success of the Department.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-5020-432.1001	SALARIES FULL-TIME	\$ 177,124	\$ 239,800	\$ 255,150
101	101-5020-432.1008	AUTO ALLOWANCE	\$ 2,400	\$ 2,400	\$ 2,400
101	101-5020-432.1009	CELL PHONE ALLOWANCE	\$ 750	\$ 750	\$ 7,550
101	101-5020-432.1101	PERS-CITY PORTION	\$ 14,924	\$ 20,300	\$ 21,650
101	101-5020-432.1103	SECTION 125 CAFETERIA	\$ 35,641	\$ 61,450	\$ 63,250
101	101-5020-432.1104	LIFE INSURANCE	\$ 475	\$ 650	\$ 650
101	101-5020-432.1105	UNEMPLOYMENT INSURANCE	\$ 868	\$ 1,300	\$ 1,300
101	101-5020-432.1106	WORKER'S COMP INSURANCE	\$ 10,664	\$ 16,050	\$ 17,050
101	101-5020-432.1107	FICA	\$ 13,969	\$ 17,400	\$ 18,350
101	101-5020-432.1108	MGT MEDICAL REIMBURSEMENT	\$ 105	\$ 100	\$ 100
Labor Subtotal			\$ 256,920	\$ 360,200	\$ 387,450
Other Costs					
101	101-5020-432.2503	RENT-UNIFORMS	\$ 9,250	\$ 18,500	\$ 19,150
101	101-5020-432.2705	UTILITIES-CELL PHONES	\$ 9,750	\$ 15,000	\$ 15,000
101	101-5020-432.2804	TRAVEL, TRAINING, MEETING	\$ 6,500	\$ 13,400	\$ 4,300
101	101-5020-432.2809	POSTAGE & FREIGHT	\$ 150	\$ 150	\$ 150
101	101-5020-432.2811	PRINTING SERVICES	\$ 400	\$ 400	\$ 400
101	101-5020-432.2812	MEMBERSHIP DUES	\$ 400	\$ 500	\$ 500
101	101-5020-432.2902	EMPLOYEE RECOGNITION AWRD	\$ 500	\$ 1,500	\$ 1,000
101	101-5020-432.3001	OFFICE SUPPLIES	\$ 3,500	\$ 3,000	\$ 3,000
101	101-5020-432.3002	OPERATING SUPPLIES	\$ 2,500	\$ 3,150	\$ 3,150
Other Subtotal			\$ 32,950	\$ 55,600	\$ 46,650
PW Administration Total			\$ 289,870	\$ 415,800	\$ 434,100

Fiscal Year 2022 & 2023 Expenditures

Solid Waste Management

Trash and recycling services in Imperial Beach are provided by EDCO, a private waste management company. The Environmental and Natural Resources Department manages the solid waste contact with EDCO and implements various programs that keep the City clean and safe. Education and outreach, collection and enforcement of illegally dumped items, street sweeping, hazardous waste collection, stewardship programs like the Imperial Beach Marine Protection Ordinance, and a new edible food recovery program starting January 2022 are all part of the solid waste activities covered by the Environmental and Natural Resources Division.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-5040-434.1001	SALARIES FULL-TIME	\$ 31,300	\$ 43,800	\$ 46,950
101	101-5040-434.1008	AUTO ALLOWANCE	\$ 528	\$ 1,050	\$ 1,050
101	101-5040-434.1009	CELL PHONE ALLOWANCE	\$ 60	\$ 150	\$ 150
101	101-5040-434.1101	PERS-CITY PORTION	\$ 3,014	\$ 4,800	\$ 5,150
101	101-5040-434.1103	SECTION 125 CAFETERIA	\$ 3,266	\$ 6,000	\$ 6,400
101	101-5040-434.1104	LIFE INSURANCE	\$ 67	\$ 150	\$ 150
101	101-5040-434.1105	UNEMPLOYMENT INSURANCE	\$ 152	\$ 200	\$ 200
101	101-5040-434.1106	WORKER'S COMP INSURANCE	\$ 1,887	\$ 2,950	\$ 3,150
101	101-5040-434.1107	FICA	\$ 2,422	\$ 3,350	\$ 3,450
101	101-5040-434.1108	HEALTH REIMBURSEMENT	\$ 42	\$ 100	\$ 100
Labor Subtotal			\$ 42,738	\$ 62,550	\$ 66,750
Other Costs					
101	101-5040-434.2104	TECHNICAL SERVICES	\$ 13,929	\$ 16,000	\$ 16,000
101	101-5040-434.2705	UTILITIES-CELL PHONES	\$ 1,600	\$ 600	\$ 600
101	101-5040-434.2813	FEES & LICENSES	\$ 208	\$ 2,400	\$ 2,400
101	101-5040-434.2904	OTHER SERVICES & CHARGES	\$ 10,974	\$ 12,000	\$ 12,000
101	101-5040-434.3002	OPERATING SUPPLIES	\$ 800	\$ 800	\$ 800
Other Subtotal			\$ 27,510	\$ 31,800	\$ 31,800
Solid Waste Total			\$ 70,248	\$ 94,350	\$ 98,550

Fiscal Year 2022 & 2023 Expenditures

Storm Drainage

Storm water management is a critical function in the City that prevents the discharge of pollution from urban runoff and minimizes flooding during storm events. The City is obligated by a regulatory permit to implement a storm water management program that coordinates pollution prevention activities at a watershed scale. The Environmental and Natural Resources Department serves as the lead agency for the San Diego Bay and Tijuana River Water Quality Improvement Plans to coordinate pollution prevention program activities and water quality monitoring programs as required by the Regional Storm Water Permit. This is an undertaking that requires significant contract work and staff support. The City also implements a local storm water management program that implements targeted pollution prevention activities identified in the Imperial Beach Jurisdiction Runoff Management Program. The Environmental and Natural Resources Departments coordinates all pollution prevention program activities across multiple City Departments.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-5050-435.1001	SALARIES FULL-TIME	\$ 147,546	\$ 175,150	\$ 187,800
101	101-5050-435.1008	AUTO ALLOWANCE	\$ 3,696	\$ 4,250	\$ 4,250
101	101-5050-435.1009	CELL PHONE ALLOWANCE	\$ 420	\$ 500	\$ 500
101	101-5050-435.1101	PERS-CITY PORTION	\$ 15,586	\$ 19,200	\$ 20,600
101	101-5050-435.1103	SECTION 125 CAFETERIA	\$ 13,697	\$ 24,000	\$ 26,000
101	101-5050-435.1104	LIFE INSURANCE	\$ 350	\$ 650	\$ 650
101	101-5050-435.1105	UNEMPLOYMENT INSURANCE	\$ 629	\$ 700	\$ 700
101	101-5050-435.1106	WORKER'S COMP INSURANCE	\$ 8,920	\$ 11,850	\$ 12,750
101	101-5050-435.1107	FICA	\$ 11,446	\$ 13,350	\$ 13,800
101	101-5050-435.1108	MGT MEDICAL REIMBURSEMENT	\$ 294	\$ 350	\$ 350
Labor Subtotal			\$ 202,584	\$ 250,000	\$ 267,400
Other Costs					
101	101-5050-435.2001	ATTORNEY SERVICES	\$ -	\$ 1,000	\$ 1,000
101	101-5050-435.2006	PROFESSIONAL SERVICES	\$ 949,050	\$ 18,000	\$ 8,000
101	101-5050-435.2104	TECHNICAL SERVICES	\$ 8,400	\$ 15,000	\$ 15,000
101	101-5050-435.2705	UTILITIES-CELL PHONES	\$ -	\$ 600	\$ 600
101	101-5050-435.2801	MAINTENANCE & REPAIR	\$ 200	\$ -	\$ -
101	101-5050-435.2812	MEMBERSHIPS/DUES	\$ -	\$ 4,000	\$ 4,000
101	101-5050-435.2813	FEES & LICENSES	\$ 16,250	\$ 16,000	\$ 16,000
101	101-5050-435.2901	TRAINING & EDUCATION-MOU	\$ -	\$ 3,000	\$ 3,000
101	101-5050-435.2904	OTHER SERVICES & CHARGES	\$ 8,000	\$ 9,500	\$ 9,500
101	101-5050-435.3002	OPERATING SUPPLIES	\$ 4,550	\$ 2,500	\$ 2,500
Other Subtotal			\$ 986,450	\$ 69,600	\$ 59,600
CIP Other Costs					
101	101-5050-540.2006	PROFESSIONAL SERVICES	\$ 61,000	\$ 54,000	\$ 56,700
CIP Other Subtotal			\$ 61,000	\$ 54,000	\$ 56,700
Storm Drainage Total			\$ 1,250,034	\$ 373,600	\$ 383,700

Fiscal Year 2022 & 2023 Expenditures

Parks & Recreation

The City of Imperial Beach is establishing a new Parks & Recreation Department. The City has not had its own department since 2014. The Parks & Recreation Department will provide a variety of recreational activities within the community by providing enrichment programs, classes, sports, and activities that provide healthy lifestyle choices to kids, adults and seniors of the community. The Department is also responsible for maintaining the City's parks and rental facilities and may help coordinate special events for the community.

Fund	Account #		Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-6010-451.1001	SALARIES FULL-TIME	\$ -	\$ 137,350	\$ 140,500
101	101-6010-451.1002	SALARIES PART-TIME	\$ -	\$ 15,150	\$ 32,450
101	101-6010-451.1008	AUTO ALLOWANCE	\$ -	\$ 5,300	\$ 5,300
101	101-6010-451.1009	CELL PHONE ALLOWANCE	\$ -	\$ 600	\$ 600
101	101-6010-451.1101	PERS-CITY PORTION	\$ -	\$ 10,450	\$ 11,200
101	101-6010-451.1103	SECTION 125 CAFETERIA	\$ -	\$ 22,200	\$ 22,800
101	101-6010-451.1104	LIFE INSURANCE	\$ -	\$ 300	\$ 300
101	101-6010-451.1105	UNEMPLOYMENT INSURANCE	\$ -	\$ 850	\$ 1,300
101	101-6010-451.1106	WORKER'S COMP INSURANCE	\$ -	\$ 10,400	\$ 12,250
101	101-6010-451.1107	FICA	\$ -	\$ 10,750	\$ 11,500
101	101-6010-451.1108	MGT MEDICAL REIMBURSEMENT	\$ -	\$ 450	\$ 450
101	101-6010-451.1109	PARS CITY CONTRIBUTION	\$ -	\$ 550	\$ 1,200
Labor Subtotal			\$ -	\$ 214,350	\$ 239,850
Other Costs					
101	101-6010-451.2006	PROFESSIONAL SERVICES	\$ -	\$ 50,000	\$ -
101	101-6010-451.2104	TECHNICAL SERVICES	\$ 50,000	\$ 5,000	\$ 5,000
101	101-6010-451.2503	UNIFORMS	\$ -	\$ 1,000	\$ 1,000
101	101-6010-451.2701	GAS & ELECTRIC (SDG&E)	\$ 10,000	\$ 10,000	\$ 10,500
101	101-6010-451.2702	UTILITIES-WATER	\$ 30,000	\$ 55,600	\$ 58,400
101	101-6010-451.2801	MAINTENANCE & REPAIR	\$ -	\$ 2,000	\$ 2,000
101	101-6010-451.2804	TRAVEL, TRAINING, MEETINGS	\$ -	\$ 1,500	\$ 1,500
101	101-6010-451.2807	ADVERTISING	\$ -	\$ 2,000	\$ 2,000
101	101-6010-451.2808	COMMUNITY PROGRAMS	\$ 10,000	\$ -	\$ -
101	101-6010-451.2809	POSTAGE	\$ -	\$ 250	\$ 250
101	101-6010-451.2811	PRINTING SERVICES	\$ -	\$ 1,000	\$ 1,000
101	101-6010-451.2812	MEMBERSHIP & DUES	\$ -	\$ 500	\$ 500
101	101-6010-451.2814	SUBSCRIPTIONS	\$ -	\$ 150	\$ 150
101	101-6010-451.28XX	SCHOLARSHIPS	\$ -	\$ 5,000	\$ 5,000
101	101-6010-451.3001	OFFICE SUPPLIES	\$ -	\$ 3,000	\$ 1,000
101	101-6010-451.3002	OPERATING SUPPLIES	\$ -	\$ 5,000	\$ 1,500
Other Subtotal			\$ 100,000	\$ 142,000	\$ 89,800
Parks & Recreation Total			\$ 100,000	\$ 356,350	\$ 329,650

Fiscal Year 2022 & 2023 Expenditures

Park Maintenance

The City maintains several parks for the enjoyment of the residents and visitors. The most prominent parks are Veterans Park, the Imperial Beach Sports Park, Reama Park, and Rose Teeple Memorial Park. There are many other areas maintained by the City including parkways, pocket parks, City Hall landscaping and various other locations.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-6020-452.1001	SALARIES FULL-TIME	\$ 198,849	\$ 195,950	\$ 207,500
101	101-6020-452.1002	SALARIES PART-TIME	\$ 56,701	\$ 77,200	\$ 82,800
101	101-6020-452.1003	OVERTIME	\$ 2,000	\$ 2,500	\$ 2,700
101	101-6020-452.1007	STAND-BY PAY	\$ 7,000	\$ 7,500	\$ 7,500
101	101-6020-452.1008	AUTO ALLOWANCE	\$ 528	\$ -	\$ -
101	101-6020-452.1009	CELL PHONE ALLOWANCE	\$ 60	\$ -	\$ -
101	101-6020-452.1101	PERS-CITY PORTION	\$ 16,117	\$ 15,450	\$ 16,350
101	101-6020-452.1103	SECTION 125 CAFETERIA	\$ 61,796	\$ 46,000	\$ 17,800
101	101-6020-452.1104	LIFE INSURANCE	\$ 471	\$ 450	\$ 450
101	101-6020-452.1105	UNEMPLOYMENT INSURANCE	\$ 3,385	\$ 3,750	\$ 3,750
101	101-6020-452.1106	WORKER'S COMP INSURANCE	\$ 15,530	\$ 18,600	\$ 19,800
101	101-6020-452.1107	FICA	\$ 18,241	\$ 16,100	\$ 17,100
101	101-6020-452.1108	HEALTH REIMBURSEMENT	\$ 42	\$ -	\$ -
101	101-6020-452.1109	PARS CITY CONTRIBUTION	\$ 2,126	\$ 2,900	\$ 3,100
Labor Subtotal			\$ 382,846	\$ 386,400	\$ 378,850
Other Costs					
101	101-6020-452.2104	TECHNICAL SERVICES	\$ 64,000	\$ 92,500	\$ 95,850
101	101-6020-452.2701	GAS & ELECTRIC (SDG&E)	\$ 40,000	\$ 41,000	\$ 42,000
101	101-6020-452.2702	UTILITIES-WATER	\$ 60,000	\$ 60,000	\$ 61,000
101	101-6020-452.2801	MAINTENANCE & REPAIR	\$ 26,000	\$ 26,000	\$ 27,300
101	101-6020-452.3002	OPERATING SUPPLIES	\$ 21,000	\$ 25,000	\$ 27,100
101	101-6020-452.3022	SMALL TOOLS/NON-CAPITAL	\$ 550	\$ 600	\$ 650
101	101-6020-452.5004	EQUIPMENT	\$ -	\$ 24,800	\$ -
101	101-6020-452.9001	TRANSFER OUT	\$ -	\$ 200,000	\$ -
Other Subtotal			\$ 211,550	\$ 469,900	\$ 253,900
Park Maintenance Total			\$ 594,396	\$ 856,300	\$ 632,750

Fiscal Year 2022 & 2023 Expenditures

Senior Citizens

The Imperial Beach Senior Center provides a variety of programs and services. The City recently applied for a grant (second round) for a new community center. If awarded the grant, it would provide additional opportunities to expand services. There are also great ways to merge the center under the Parks & Recreation umbrella for increased hours of operation and added services such as health, fitness and wellness programs

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-6030-453.1002	SALARIES PART-TIME	\$ 34,889	\$ 39,250	\$ 39,700
101	101-6030-453.1105	UNEMPLOYMENT INSURANCE	\$ 868	\$ 850	\$ 850
101	101-6030-453.1106	WORKER'S COMP INSURANCE	\$ 2,128	\$ 2,650	\$ 2,700
101	101-6030-453.1107	FICA	\$ 506	\$ 575	\$ 600
101	101-6030-453.1109	PARS CITY CONTRIBUTION	\$ 1,308	\$ 1,450	\$ 1,500
Labor Subtotal			\$ 39,699	\$ 44,775	\$ 45,350
Other Costs					
101	101-6030-453.2006	PROFESSIONAL SERVICES	\$ 7,000	\$ 2,000	\$ 2,100
101	101-6030-453.2804	TRAVEL, TRAINING, MEETINGS	\$ -	\$ 250	\$ 500
101	101-6030-453.2812	MEMBERSHIP DUES	\$ 200	\$ 100	\$ 200
101	101-6030-453.3001	OFFICE SUPPLIES	\$ 500	\$ 150	\$ 400
101	101-6030-453.3002	OPERATING SUPPLIES	\$ 1,500	\$ 700	\$ 900
101	101-6030-453.3110	SENIOR PROGRAMS	\$ -	\$ 4,600	\$ 8,150
Other Subtotal			\$ 9,200	\$ 7,800	\$ 12,250
Senior Citizens Total			\$ 48,899	\$ 52,575	\$ 57,600

Fiscal Year 2022 & 2023 Expenditures

Tidelands Maintenance

The City of Imperial Beach has some of the cleanest beach areas in the County thanks to the efforts of the Tidelands Maintenance Department. The Tidelands Maintenance Department employees clean, repair and improve all areas located in the tidelands throughout the community including Portwood Pier Plaza and Dunes Park. This includes coastal parks, beaches, restrooms, sidewalks, street ends, and the Imperial Beach Pier.

Together with the Marine Safety Department, the Tidelands employees are important ambassadors for the City and are approached on a regular basis from visitors hoping to learn more about the City.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Labor Costs					
101	101-6040-454.1001	SALARIES FULL-TIME	\$ 344,986	\$ 308,950	\$ 321,100
101	101-6040-454.1002	SALARIES PART-TIME	\$ 270,240	\$ 310,000	\$ 332,650
101	101-6040-454.1003	OVERTIME	\$ -	\$ 5,000	\$ 5,350
101	101-6040-454.1007	STAND-BY PAY	\$ -	\$ 7,500	\$ 7,500
101	101-6040-454.1009	CELL PHONE ALLOWANCE	\$ 240	\$ -	\$ -
101	101-6040-454.1101	PERS-CITY PORTION	\$ 37,121	\$ 30,400	\$ 31,500
101	101-6040-454.1103	SECTION 125 CAFETERIA	\$ 86,892	\$ 80,700	\$ 86,700
101	101-6040-454.1104	LIFE INSURANCE	\$ 943	\$ 700	\$ 700
101	101-6040-454.1105	UNEMPLOYMENT INSURANCE	\$ 10,156	\$ 10,850	\$ 10,850
101	101-6040-454.1106	WORKER'S COMP INSURANCE	\$ 37,403	\$ 43,750	\$ 45,900
101	101-6040-454.1107	FICA	\$ 27,565	\$ 28,500	\$ 29,700
101	101-6040-454.1108	MGT MEDICAL REIMBURSEMENT	\$ 168	\$ -	\$ -
101	101-6040-454.1109	PARS CITY CONTRIBUTION	\$ 10,134	\$ 11,600	\$ 13,300
Labor Subtotal			\$ 825,848	\$ 837,950	\$ 885,250
Other Costs					
101	101-6040-454.2006	PROFESSIONAL SERVICES	\$ 2,000	\$ 2,000	\$ 2,100
101	101-6040-454.2022	PEST CONTROL SERVICE	\$ 6,000	\$ 6,000	\$ 6,300
101	101-6040-454.2104	TECHNICAL SERVICES	\$ 32,000	\$ 46,000	\$ 48,000
101	101-6040-454.2503	RENT-UNIFORMS	\$ 9,500	\$ -	\$ -
101	101-6040-454.2705	UTILITIES-CELL PHONES	\$ 500	\$ -	\$ -
101	101-6040-454.2804	TRAVEL, TRAINING, MEETING	\$ 500	\$ -	\$ -
101	101-6040-454.2902	EMPLOYEE RECOGNITION AWRD	\$ 500	\$ -	\$ -
101	101-6040-454.3002	OPERATING SUPPLIES	\$ 93,000	\$ 93,100	\$ 93,100
101	101-6040-454.3022	SMALL TOOLS/NON-CAPITAL	\$ 2,750	\$ 2,500	\$ 500
Other Subtotal			\$ 146,750	\$ 149,600	\$ 150,000
Tidelands Maintenance Total			\$ 972,598	\$ 987,550	\$ 1,035,250
Total General Fund Expenditures			\$ 22,855,082	\$ 24,096,275	\$ 24,711,190

Fiscal Year 2022 & 2023 Expenditures

PEG					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
105	105-0000-318.1015	COX CABLE	\$ -	\$ 40,000	\$ 40,800
105	105-0000-318.1030	AT&T	\$ -	\$ 7,600	\$ 7,750
Revenue Total			\$ -	\$ 47,600	\$ 48,550
Other Costs					
105	105-1920-419.9001	TRANSFER OUT	\$ -	\$ 24,400	\$ 24,800
Other Subtotal			\$ -	\$ 24,400	\$ 24,800
Expenditure Total			\$ -	\$ 24,400	\$ 24,800
Revenue Over (Under) Expenditures			\$ -	\$ 23,200	\$ 23,750

Fiscal Year 2022 & 2023 Expenditures

Gas Tax					
Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
201	201-0000-331.4001	GAS TAX SECTION 2105	\$ 156,409	\$ 158,000	\$ 158,000
201	201-0000-331.4002	GAS TAX SECTION 2106	\$ 107,464	\$ 103,700	\$ 103,700
201	201-0000-331.4003	GAS TAX SECTION 2107	\$ 204,283	\$ 185,850	\$ 185,850
201	201-0000-331.4004	GAS TAX SECTION 2107.5	\$ 6,000	\$ 6,000	\$ 6,000
201	201-0000-331.4005	SB 2928 TRAFFIC MITIGATE	\$ 31,760	\$ -	\$ -
201	201-0000-331.4006	GAS TAX SECTION 2103	\$ 242,563	\$ 242,500	\$ 242,500
201	201-0000-331.4010	GAS TAX SECTION 2031 RMRA	\$ 462,856	\$ -	\$ -
Revenue Total			\$ 1,211,335	\$ 696,050	\$ 696,050
CIP Other Costs					
201	201-5000-532.2006	PROFESSIONAL SERVICES	\$ 552,528	\$ -	\$ -
CIP Other Subtotal			\$ 552,528	\$ -	\$ -
Other Costs					
201	201-5015-431.9001	TRANSFER OUT	\$ 725,000	\$ 696,050	\$ 696,050
Other Subtotal			\$ 725,000	\$ 696,050	\$ 696,050
Expenditure Total			\$ 1,277,528	\$ 696,050	\$ 696,050
Revenue Over (Under) Expenditures			\$ (66,193)	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Proposition A (Transnet)

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
202	202-0000-322.7306	TRANSNET FEES	\$ -	\$ 26,000	\$ 26,500
202	202-0000-331.4008	PROP "A" (TRANSNET) FUND	\$ 1,225,451	\$ 454,000	\$ 432,000
Revenue Total			\$ 1,225,451	\$ 480,000	\$ 458,500
CIP Other Costs					
202	202-5016-531.2006	PROFESSIONAL SERVICES	\$ 1,990,838	\$ -	\$ -
CIP Other Subtotal			\$ 1,990,838	\$ -	\$ -
Other Costs					
202	202-5016-431.9001	TRANSFER OUT	\$ 233,400	\$ 230,100	\$ 249,500
Other Subtotal			\$ 233,400	\$ 230,100	\$ 249,500
Expenditure Total			\$ 2,224,238	\$ 230,100	\$ 249,500
Revenue Over (Under) Expenditures			\$ (998,787)	\$ 249,900	\$ 209,000

Fiscal Year 2022 & 2023 Expenditures

RMRA - SB1 Gas Tax

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
207	207-0000-331.4010	GAS TAX SECTION 2031 RMRA	\$ 462,856	\$ 536,450	\$ 536,450
207	207-0000-331.4005	SB 2928 TRAFFIC MITIGATE	\$ -	\$ -	\$ -
Revenue Total			\$ 462,856	\$ 536,450	\$ 536,450
CIP Other Costs					
207	207-5000-532.2006	PROFESSIONAL SERVICES	\$ 599,611	\$ -	\$ -
CIP Other Subtotal			\$ 599,611	\$ -	\$ -
Expenditure Total			\$ 599,611	\$ -	\$ -
Revenue Over (Under) Expenditures			\$ (136,755)	\$ 536,450	\$ 536,450

Fiscal Year 2022 & 2023 Expenditures

CDBG - Federal Assistance

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
210	210-0000-334.5001	CDBG - FEDERAL ASSISTANCE	\$ -	\$ -	\$ -
Revenue Total			\$ -	\$ -	\$ -
CIP Other Costs					
210	210-1235-513.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
CIP Other Subtotal			\$ -	\$ -	\$ -
Expenditure Total			\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures			\$ -	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

COPS Fund

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
212	212-0000-336.4002	SLESF "COPS" FUNDING	\$ 100,000	\$ 150,000	\$ 150,000
Revenue Total			\$ 100,000	\$ 150,000	\$ 150,000
Other Costs					
212	212-3036-421.2006	PROFESSIONAL SERVICES	\$ 100,000	\$ 150,000	\$ 150,000
Other Subtotal			\$ 100,000	\$ 150,000	\$ 150,000
Expenditure Total			\$ 100,000	\$ 150,000	\$ 150,000
Revenue Over (Under) Expenditures			\$ -	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Miscellaneous Grant Fund

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
214	214-0000-334.4001	STATE OF CALIFORNIA GRANT	\$ -	\$ 445,000	\$ -
214	214-0000-334.5001	FEDERAL GRANTS	\$ -	\$ 2,580,000	\$ -
Revenue Total			\$ -	\$ 3,025,000	\$ -
CIP Other Costs					
214	214-5050-540.2006	PROFESSIONAL SERVICES	\$ -	\$ 445,000	\$ -
CIP Other Subtotal			\$ -	\$ 445,000	\$ -
Other Costs					
214	214-1250-413.9001	TRANSFER OUT	\$ -	\$ 1,540,675	\$ 675,150
Other Subtotal			\$ -	\$ 1,540,675	\$ 675,150
Expenditure Total			\$ -	\$ 1,985,675	\$ 675,150
Revenue Over (Under) Expenditures			\$ -	\$ 1,039,325	\$ (675,150)

Fiscal Year 2022 & 2023 Expenditures

Landscape & Light Dist #67

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
215	215-0000-319.1501	L&LMD #67	\$ 29,000	\$ -	\$ -
Revenue Total			\$ 29,000	\$ -	\$ -
Other Costs					
215	215-6026-452.2006	PROFESSIONAL SERVICES	\$ 2,000	\$ -	\$ -
215	215-6026-452.2701	GAS & ELECTRIC (SDG&E)	\$ 28,000	\$ -	\$ -
Other Subtotal			\$ 30,000	\$ -	\$ -
Expenditure Total			\$ 30,000	\$ -	\$ -
Revenue Over (Under) Expenditures			\$ (1,000)	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Housing Authority

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
216	216-0000-361.8001	ALLOCATED INTEREST	\$ -	\$ -	\$ -
Revenue Total			\$ -	\$ -	\$ -
Other Costs					
216	216-1240-413.2001	ATTORNEY SERVICES	\$ -	\$ -	\$ -
216	216-1240-413.2006	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -
Other Subtotal			\$ -	\$ -	\$ -
Expenditure Total			\$ -	\$ -	\$ -
Revenue Over (Under) Expenditures			\$ -	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

SA Debt Service Fund RDA

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
301	301-0000-391.9006	TRANSFER IN-RDA FUNDS	\$ 2,837,093	\$ 2,098,113	\$ 2,103,113
Revenue Total			\$ 2,837,093	\$ 2,098,113	\$ 2,103,113
Other Costs					
301	301-1250-413.4201	BOND PRINCIPAL (2010 TAB)	\$ 305,000	\$ -	\$ -
301	301-1250-413.4202	BOND INTEREST (2010 TAB)	\$ 987,431	\$ -	\$ -
301	301-1250-413.4301	BOND PRINCIPAL (2013 TAB)	\$ 855,000	\$ 900,000	\$ 950,000
301	301-1250-413.4302	BOND INTEREST (2013 TAB)	\$ 689,662	\$ 646,913	\$ 601,913
301	301-1250-413.4401	BOND PRINCIPAL (2020 TAB)	\$ -	\$ -	\$ -
301	301-1250-413.4402	BOND INTEREST (2020 TAB)	\$ -	\$ 551,200	\$ 551,200
301	301-1250-413.4900	COST OF ISSUANCE	\$ -	\$ -	\$ -
Other Subtotal			\$ 2,837,093	\$ 2,098,113	\$ 2,103,113
Expenditure Total			\$ 2,837,093	\$ 2,098,113	\$ 2,103,113
Revenue Over (Under) Expenditures			\$ -	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

RDA Obligation Retirement

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
303	303-0000-311.6521	RPTTF	\$ 3,381,100	\$ 2,241,163	\$ 2,159,163
303	303-0000-311.6522	ADMINISTRATIVE COST ALLOW	\$ -	\$ 250,000	\$ 250,000
Revenue Total			\$ 3,381,100	\$ 2,491,163	\$ 2,409,163
Labor Costs					
303	303-1250-413.1001	SALARIES FULL-TIME	\$ 250,000	\$ 136,800	\$ 146,150
303	303-1250-413.1002	SALARIES PART-TIME	\$ -	\$ 3,100	\$ 3,150
303	303-1250-413.1008	AUTO ALLOWANCE	\$ -	\$ 3,950	\$ 3,950
303	303-1250-413.1009	CELL PHONE ALLOWANCE	\$ -	\$ 850	\$ 850
303	303-1250-413.1101	PERS-CITY PORTION	\$ -	\$ 13,350	\$ 14,300
303	303-1250-413.1103	SECTION 125 CAFETERIA	\$ -	\$ 16,650	\$ 17,000
303	303-1250-413.1104	LIFE INSURANCE	\$ -	\$ 550	\$ 550
303	303-1250-413.1105	UNEMPLOYMENT INSURANCE	\$ -	\$ 350	\$ 350
303	303-1250-413.1106	WORKER'S COMP INSURANCE	\$ -	\$ 8,950	\$ 9,550
303	303-1250-413.1107	FICA	\$ -	\$ 8,700	\$ 8,850
303	303-1250-413.1108	MGT MEDICAL REIMBURSEMENT	\$ -	\$ 300	\$ 300
Labor Subtotal			\$ 250,000	\$ 193,550	\$ 205,000
Other Costs					
303	303-1250-413.2001	ATTORNEY SERVICES	\$ 180,000	\$ 45,000	\$ 45,000
303	303-1250-413.2006	PROFESSIONAL SERVICES	\$ 100,000	\$ 148,000	\$ 49,550
303	303-1250-413.2904	OTHER SERVICES & CHARGES	\$ 14,000	\$ 6,500	\$ 6,500
303	303-1250-413.9001	TRANSFER OUT	\$ 2,837,100	\$ 2,098,113	\$ 2,103,113
Other Subtotal			\$ 3,131,100	\$ 2,297,613	\$ 2,204,163
Expenditure Total			\$ 3,381,100	\$ 2,491,163	\$ 2,409,163
Revenue Over (Under) Expenditures			\$ -	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Parks Major Maintenance

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
420	420-0000-322.7305	RESIDENTIAL CONSTRUCTION	\$ 50,000	\$ 40,000	\$ 40,000
420	420-0000-391.9001	TRANSFER IN - GENERAL FUND	\$ -	\$ 200,000	\$ -
Revenue Total			\$ 50,000	\$ 240,000	\$ 40,000
CIP Other Costs					
420	420-5000-532.2006	PROFESSIONAL SERVICES	\$ 293,141	\$ -	\$ -
CIP Other Subtotal			\$ 293,141	\$ -	\$ -
Expenditure Total			\$ 293,141	\$ -	\$ -
Revenue Over (Under) Expenditures			\$ (243,141)	\$ 240,000	\$ 40,000

Fiscal Year 2022 & 2023 Expenditures

Vehicle Maintenance & Replacement

The City has several vehicles that must be properly maintained and replaced when necessary. Each department contributes to the Vehicle Maintenance Department to provide the services. In the coming years, the City is planning to replace the current vehicles with more environmentally sensitive vehicles and potentially all electric vehicles.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
501	501-0000-345.7001	FMP VEH REPLACE/MAINT	\$ 298,950	\$ 494,150	\$ 421,800
501	501-0000-371.8305	FUEL COST REIMBURSEMENTS	\$ -	\$ 85,000	\$ 85,000
Revenue Total			\$ 298,950	\$ 579,150	\$ 506,800
Labor Costs					
501	501-1921-419.1001	SALARIES FULL-TIME	\$ 163,008	\$ 118,150	\$ 126,700
501	501-1921-419.1101	PERS-CITY PORTION	\$ 16,900	\$ 8,950	\$ 9,600
501	501-1921-419.1103	SECTION 125 CAFETERIA	\$ 44,888	\$ 44,400	\$ 45,600
501	501-1921-419.1104	LIFE INSURANCE	\$ 293	\$ 250	\$ 250
501	501-1921-419.1105	UNEMPLOYMENT INSURANCE	\$ 955	\$ 850	\$ 850
501	501-1921-419.1106	WORKER'S COMP INSURANCE	\$ 9,834	\$ 8,000	\$ 8,600
501	501-1921-419.1107	FICA	\$ 13,408	\$ 9,050	\$ 9,700
Labor Subtotal			\$ 249,286	\$ 189,650	\$ 201,300
Other Costs					
501	501-1921-419.2018	FIRE EXTINGUISHER SERVICE	\$ 400	\$ 500	\$ 500
501	501-1921-419.2104	TECHNICAL SERVICES	\$ -	\$ 5,000	\$ 5,000
501	501-1921-419.2801	MAINTENANCE & REPAIR	\$ 19,100	\$ 19,000	\$ 19,000
501	501-1921-419.2804	TRAVEL, TRAINING, MEETING	\$ -	\$ 2,500	\$ 2,500
501	501-1921-419.2813	FEES & LICENSES	\$ 5,550	\$ 4,000	\$ 4,000
501	501-1921-419.2815	VEHICLE OPERATE-FUEL/OIL	\$ 210,000	\$ 220,000	\$ 220,000
501	501-1921-419.2816	VEHICLE OPERATE-PARTS M&O	\$ 42,000	\$ 40,000	\$ 40,000
501	501-1921-419.2904	OTHER SERVICES & CHARGES	\$ 2,650	\$ 3,000	\$ 3,000
501	501-1921-419.3002	OPERATING SUPPLIES	\$ 4,500	\$ 5,000	\$ 5,000
501	501-1921-419.3022	SMALL TOOLS/NON-CAPITAL	\$ 1,300	\$ 500	\$ 500
501	501-1921-419.5004	EQUIPMENT	\$ 60,000	\$ 90,000	\$ 6,000
Other Subtotal			\$ 345,500	\$ 389,500	\$ 305,500
Expenditure Total			\$ 594,786	\$ 579,150	\$ 506,800
Revenue Over (Under) Expenditures			\$ (295,836)	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Risk Management

Liability insurance, extraordinary legal costs, settlement costs, and similar expenses and activities are conducted in the Risk Management Department. The Risk Management Department is funded from contributions from other departments and provides legal support to all of the various departments.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
502	502-0000-345.7002	SELF-INSURANCE/RISK MGMT	\$ 340,400	\$ 737,850	\$ 756,950
Revenue Total			\$ 340,400	\$ 737,850	\$ 756,950
Labor Costs					
502	502-1922-419.1001	SALARIES FULL-TIME	\$ 53,099	\$ 65,850	\$ 70,150
502	502-1922-419.1008	AUTO ALLOWANCE	\$ 1,848	\$ 1,800	\$ 1,800
502	502-1922-419.1009	CELL PHONE ALLOWANCE	\$ 210	\$ 550	\$ 550
502	502-1922-419.1101	PERS-CITY PORTION	\$ 6,222	\$ 7,250	\$ 7,750
502	502-1922-419.1103	SECTION 125 CAFETERIA	\$ 7,140	\$ 6,650	\$ 6,850
502	502-1922-419.1104	LIFE INSURANCE	\$ 247	\$ 200	\$ 200
502	502-1922-419.1105	UNEMPLOYMENT INSURANCE	\$ 152	\$ 150	\$ 150
502	502-1922-419.1106	WORKER'S COMP INSURANCE	\$ 3,098	\$ 4,050	\$ 4,300
502	502-1922-419.1107	FICA	\$ 3,703	\$ 3,650	\$ 3,700
502	502-1922-419.1108	MGT MEDICAL REIMBURSEMENT	\$ 147	\$ 150	\$ 150
502	502-1922-419.1109	PARS CITY CONTRIBUTION	\$ -	\$ -	\$ -
Labor Subtotal			\$ 75,866	\$ 90,300	\$ 95,600
Other Costs					
502	502-1922-419.2001	ATTORNEY SERVICES	\$ 75,000	\$ 100,000	\$ 100,000
502	502-1922-419.2006	PROFESSIONAL SERVICES	\$ 6,500	\$ 10,100	\$ 10,600
502	502-1922-419.2007	THIRD PARTY ADMIN (W/C)	\$ 25,000	\$ 26,000	\$ 26,000
502	502-1922-419.2802	INSURANCE PREMIUM/DEPOSIT	\$ 368,900	\$ 359,200	\$ 368,500
502	502-1922-419.2804	TRAVEL, TRAINING, MEETINGS	\$ -	\$ 2,000	\$ 6,000
502	502-1922-419.2817	PAYMENT OF CLAIMS	\$ 45,000	\$ 45,000	\$ 45,000
502	502-1922-419.2819	PYMT OF WORK COMP CLAIMS	\$ 24,000	\$ 100,000	\$ 100,000
502	502-1922-419.2904	OTHER SERVICES & CHARGES	\$ 300	\$ 250	\$ 250
502	502-1922-419.3022	SMALL TOOLS/NON-CAPITAL	\$ -	\$ 5,000	\$ 5,000
Other Subtotal			\$ 544,700	\$ 647,550	\$ 661,350
Expenditure Total			\$ 620,566	\$ 737,850	\$ 756,950
Revenue Over (Under) Expenditures			\$ (280,166)	\$ -	\$ -

Fiscal Year 2022 & 2023 Expenditures

Information Technology

All computers, printers, servers, and other technological purchases, service and maintenance are conducted by the Information Technology Department. The Department is funded from contributions from other departments.

In the past year the City implemented Phase 2 of a city-wide software program because the previous system was no longer serviceable. This effort has been challenging and impacted every City department.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
503	503-0000-345.7003	TECHNOLOGY/COMM REPLACE	\$ 381,050	\$ 561,600	\$ 567,200
503	503-0000-391.9008	TRANSFER IN FM PEG FUND	\$ -	\$ 16,150	\$ 16,150
Revenue Total			\$ 381,050	\$ 577,750	\$ 583,350
Labor Costs					
503	503-1923-419.1001	SALARIES FULL-TIME	\$ 108,698	\$ 145,600	\$ 156,450
503	503-1923-419.1002	SALARIES PART-TIME	\$ 24,613	\$ 21,500	\$ 23,100
503	503-1923-419.1008	AUTO ALLOWANCE	\$ 4,680	\$ 4,650	\$ 4,650
503	503-1923-419.1009	CELL PHONE ALLOWANCE	\$ 180	\$ 200	\$ 200
503	503-1923-419.1101	PERS-CITY PORTION	\$ 9,587	\$ 12,450	\$ 13,400
503	503-1923-419.1103	SECTION 125 CAFETERIA	\$ 15,947	\$ 40,700	\$ 42,150
503	503-1923-419.1104	LIFE INSURANCE	\$ 324	\$ 550	\$ 550
503	503-1923-419.1105	UNEMPLOYMENT INSURANCE	\$ 998	\$ 1,450	\$ 1,450
503	503-1923-419.1106	WORKER'S COMP INSURANCE	\$ 8,089	\$ 11,350	\$ 12,200
503	503-1923-419.1107	FICA	\$ 9,617	\$ 11,800	\$ 12,700
503	503-1923-419.1109	PARS CITY CONTRIBUTION	\$ 923	\$ 800	\$ 850
Labor Subtotal			\$ 183,656	\$ 251,050	\$ 267,700
Other Costs					
503	503-1923-419.2006	PROFESSIONAL SERVICES	\$ 182,451	\$ 41,550	\$ 41,550
503	503-1923-419.2025	SOFTWARE MAINTENANCE	\$ 60,000	\$ 143,850	\$ 143,850
503	503-1923-419.2026	QUESYST	\$ 8,000	\$ -	\$ -
503	503-1923-419.2104	TECHNICAL SERVICES	\$ 57,855	\$ 39,900	\$ 30,900
503	503-1923-419.2704	UTILITIES-TELEPHONE	\$ 5,313	\$ 19,750	\$ 20,350
503	503-1923-419.2705	UTILITIES-CELL PHONES	\$ 5,000	\$ 450	\$ 450
503	503-1923-419.2801	MAINTENANCE & REPAIR	\$ 1,500	\$ 1,500	\$ 2,000
503	503-1923-419.2804	TRAVEL, TRAINING, MEETING	\$ 2,200	\$ 4,200	\$ 6,200
503	503-1923-419.2809	POSTAGE & FREIGHT	\$ 80	\$ 300	\$ 300
503	503-1923-419.2812	MEMBERSHIP DUES	\$ 340	\$ 150	\$ 250
503	503-1923-419.2813	FEES & LICENSES	\$ 11,630	\$ 28,000	\$ 28,000
503	503-1923-419.3001	OFFICE SUPPLIES	\$ -	\$ 250	\$ 250
503	503-1923-419.3002	OPERATING SUPPLIES	\$ 370	\$ 1,500	\$ 1,500
503	503-1923-419.3022	SMALL TOOLS/NON-CAPITAL	\$ 7,206	\$ 39,000	\$ 30,000
503	503-1923-419.5004	EQUIPMENT	\$ 28,000	\$ -	\$ -
Other Subtotal			\$ 369,945	\$ 320,400	\$ 305,600
Expenditure Total			\$ 553,601	\$ 571,450	\$ 573,300
Revenue Over (Under) Expenditures			\$ (172,551)	\$ 6,300	\$ 10,050

Fiscal Year 2022 & 2023 Expenditures

Facilities Maintenance and Repair

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
504	504-0000-345.7004	FACILITIES REPLACE/REPAIR	\$ 59,900	\$ 10,200	\$ 10,500
504	504-0000-391.9008	TRANSFER IN - OTHER FUNDS	\$ -	\$ 150,000	\$ -
Revenue Total			\$ 59,900	\$ 160,200	\$ 10,500
Other Costs					
504	504-1924-419.2104	TECHNICAL SERVICES	\$ 100,000	\$ -	\$ -
504	504-1924-519.2006	PROFESSIONAL SERVICES	\$ 89,349	\$ -	\$ -
504	504-1924-519.5003	IMPROVEMENTS NOT BUILDINGS	\$ -	\$ 150,000	\$ -
Other Subtotal			\$ 189,349	\$ 150,000	\$ -
Expenditure Total			\$ 189,349	\$ 150,000	\$ -
Revenue Over (Under) Expenditures			\$ (129,449)	\$ 10,200	\$ 10,500

Fiscal Year 2022 & 2023 Expenditures

Sewer Enterprise Fund

The City of Imperial Beach operates the sewer collection service in the City and transports the effluent to the City of San Diego for treatment at the Point Loma Sewer Treatment Plant. The City operates a series of pump stations that lift the sewer to high points so that the effluent can enter the larger system. The employees in the Sewer Division are constantly cleaning and repairing sewer lines to reduce the potential for backups and other failures. There is no funding from the General Fund transferred to the Sewer Enterprise. Conversely, the Sewer Enterprise transfers funds to the General Fund for services rendered such as payroll, insurance, and other costs directly attributable to the Sewer Enterprise Fund.

Fund	Account #	Description	Amended Budget FY21	Proposed Budget FY22	Proposed Budget FY23
Revenue					
601	601-0000-346.7003	COUNTY SEWER COLLECTIONS	\$ 5,500,000	\$ 6,173,300	\$ 6,358,000
Revenue Total			\$ 5,500,000	\$ 6,173,300	\$ 6,358,000
Labor Costs					
601	601-5060-436.1001	SALARIES FULL-TIME	\$ 410,185	\$ 397,900	\$ 426,400
601	601-5060-436.1003	OVERTIME	\$ 15,900	\$ 15,000	\$ 16,095
601	601-5060-436.1007	STAND-BY PAY	\$ 22,268	\$ 22,500	\$ 22,500
601	601-5060-436.1008	AUTO ALLOWANCE	\$ 4,440	\$ 4,450	\$ 4,450
601	601-5060-436.1009	CELL PHONE ALLOWANCE	\$ 1,140	\$ 1,050	\$ 1,050
601	601-5060-436.1101	PERS-CITY PORTION	\$ 38,082	\$ 35,200	\$ 37,700
601	601-5060-436.1103	SECTION 125 CAFETERIA	\$ 75,977	\$ 96,500	\$ 104,900
601	601-5060-436.1104	LIFE INSURANCE	\$ 1,113	\$ 1,050	\$ 1,050
601	601-5060-436.1105	UNEMPLOYMENT INSURANCE	\$ 2,344	\$ 2,300	\$ 2,300
601	601-5060-436.1106	WORKER'S COMP INSURANCE	\$ 24,484	\$ 26,500	\$ 28,200
601	601-5060-436.1107	FICA	\$ 31,337	\$ 28,500	\$ 30,250
601	601-5060-436.1108	HEALTH REIMBURSEMENT	\$ 210	\$ 200	\$ 200
Labor Subtotal			\$ 627,480	\$ 631,150	\$ 675,095
Other Costs					
601	601-5060-436.2006	PROFESSIONAL SERVICES	\$ 59,553	\$ 30,000	\$ 30,000
601	601-5060-436.2023	SECURITY & ALARM	\$ 4,200	\$ 6,250	\$ 8,200
601	601-5060-436.2104	TECHNICAL SERVICES	\$ 3,139,633	\$ 3,626,200	\$ 3,676,200
601	601-5060-436.2502	RENT-EQUIPMENT	\$ -	\$ 1,000	\$ 1,000
601	601-5060-436.2603	PUBLIC WORKS ADMIN	\$ 380,283	\$ 391,700	\$ 403,450
601	601-5060-436.2604	ABC-ADMIN SVC CHARGE	\$ 159,715	\$ 164,500	\$ 169,400
601	601-5060-436.2605	ABC-TECHNOLOGY SVC CHARGE	\$ 66,043	\$ 68,000	\$ 70,050
601	601-5060-436.2606	ABC-RISK MGMT SVC CHARGE	\$ 65,400	\$ 67,400	\$ 69,400
601	601-5060-436.2607	ABC-FMP EQUIPMENT CHARGE	\$ 123,943	\$ 127,650	\$ 131,500
601	601-5060-436.2608	ABC-FACILITIES CHARGES	\$ 9,900	\$ 10,200	\$ 10,500
601	601-5060-436.2701	GAS & ELECTRIC (SDG&E)	\$ 75,000	\$ 75,000	\$ 75,000
601	601-5060-436.2702	UTILITIES-WATER	\$ 5,000	\$ 10,000	\$ 10,000
601	601-5060-436.2704	UTILITIES-TELEPHONE	\$ 500	\$ -	\$ -
601	601-5060-436.2801	MAINTENANCE & REPAIR	\$ 36,979	\$ 69,000	\$ 69,000
601	601-5060-436.2804	TRAVEL, TRAINING, MEETING	\$ 6,500	\$ 10,500	\$ 4,900
601	601-5060-436.2812	MEMBERSHIP DUES	\$ 900	\$ 4,800	\$ 600
601	601-5060-436.2813	FEES & LICENSES	\$ 4,272	\$ 4,450	\$ 4,450
601	601-5060-436.2904	OTHER SERVICES & CHARGES	\$ 9,021	\$ -	\$ -
601	601-5060-436.3002	OPERATING SUPPLIES	\$ 10,228	\$ 31,700	\$ 31,700
601	601-5060-436.3022	SMALL TOOLS/NON-CAPITAL	\$ 700	\$ 2,500	\$ 2,500
601	601-5060-436.5004	EQUIPMENT	\$ 20,000	\$ 15,000	\$ -
Other Subtotal			\$ 4,177,770	\$ 4,715,850	\$ 4,767,850
CIP Other Costs					
601	601-5060-536.2006	PROFESSIONAL SERVICES	\$ 986,164	\$ -	\$ -
CIP Other Subtotal			\$ 986,164	\$ -	\$ -
Expenditure Total			\$ 5,791,415	\$ 5,347,000	\$ 5,442,945
Revenue Over (Under) Expenditures			\$ (291,415)	\$ 826,300	\$ 915,055

**TWO YEAR CAPITAL IMPROVEMENT PROGRAM
Fiscal Year 2022 & Fiscal Year 2023**

Department	ARPA	PW/STRATEGIC	ALLEY DIST	CDBG	ATP	TRANSNET	SB 1	RTCP	FLEET	TECHN	FACILITIES	SEWER	SDGE 20A	PARK MAINT.	TOTAL COST	
Projected Fund Balance (06/30/21)	\$ 2,580,000	\$ 2,447,495	\$ 422,314	\$ -	\$ -	\$ -	\$ 163,728	\$ -	\$ 279,131	\$ (146,512)	\$ 67,566	\$ 3,089,685	\$ 1,125,915	\$ -	\$ 395,217	
FY 22 Additional	\$ 364,175	\$ -	\$ -	\$ 110,000	\$ 539,000	\$ 831,649	\$ 536,450	\$ 26,000	\$ -	\$ -	\$ 160,200	\$ 738,563	\$ 353,350	\$ -	\$ 40,000	
FY 23 Additional	\$ -	\$ -	\$ -	\$ 110,000	\$ 2,479,000	\$ 182,500	\$ 536,450	\$ 26,500	\$ -	\$ -	\$ 10,500	\$ 760,720	\$ 353,350	\$ -	\$ 40,000	
Estimated Available Funding	\$ 2,944,175	\$ 2,447,495	\$ 422,314	\$ 220,000	\$ 3,018,000	\$ 1,014,449	\$ 1,236,628	\$ 52,500	\$ 279,131	\$ (146,512)	\$ 238,266	\$ 4,588,968	\$ 1,832,615	\$ -	\$ 475,217	
Department Carryover Projects																
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,149
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 544,600
PW Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,804	\$ -	\$ -	\$ -	\$ 104,804
PW Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 193,522	\$ -	\$ -	\$ -	\$ 193,522
PW Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 461,920	\$ -	\$ -	\$ -	\$ 461,920
PW Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY21 Carryover	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 607,749	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 760,246	\$ -	\$ -	\$ 350,000	\$ 1,717,995
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ 3,018,000	\$ 336,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,354,000
PW Streets	\$ -	\$ 580,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 580,518
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 536,450
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,565	\$ -	\$ -	\$ 1,072,565
PW Streets	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
PW Parks	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
PW Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,821	\$ -	\$ -	\$ -	\$ 374,821
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PW Streets	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
PW Facilities	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
PW Facilities	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
PW Facilities	\$ 75,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY22 Total	\$ 1,485,000	\$ 785,518	\$ -	\$ 110,000	\$ 3,018,000	\$ 336,000	\$ 536,450	\$ 26,000	\$ -	\$ -	\$ 95,000	\$ 374,821	\$ 1,072,565	\$ -	\$ -	\$ 7,839,354
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,400	\$ 536,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 606,850
PW Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,500
PW Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 374,821	\$ -	\$ -	\$ -	\$ 374,821
PW Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749,641	\$ -	\$ -	\$ -	\$ 749,641
PW Parks	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
PW Parks	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 70,400	\$ 536,450	\$ 26,500	\$ -	\$ -	\$ -	\$ 1,124,462	\$ -	\$ -	\$ -	\$ 1,867,812
FY23 Total	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 70,400	\$ 536,450	\$ 26,500	\$ -	\$ -	\$ -	\$ 1,124,462	\$ -	\$ -	\$ -	\$ 1,867,812
Est Fund Balance @ 06/30/2023	\$ 1,459,175	\$ 1,661,977	\$ 422,314	\$ -	\$ -	\$ -	\$ 163,728	\$ -	\$ 279,131	\$ (146,512)	\$ 143,266	\$ 2,329,439	\$ 760,050	\$ -	\$ 125,217	

**CITY OF IMPERIAL BEACH
FISCAL YEAR 2021/22 AND FISCAL YEAR 2022/23
CAPITAL IMPROVEMENT PROGRAM**

NEW PROJECTS FOR FY 2021/22 and FY 2022/23			
DEPT	PROJECT NAME	FUNDING SOURCE	FUNDING AMOUNT
			TOTALS
Streets	9th Street Active Transportation Corridor	ATP Grant	\$ 3,018,000
		TransNet	336,000
Streets	LED Streetlight Ownership & Conversion	PW/Strategic Capital	580,518
Streets	RTCIP - SR 75 Signalized Intersections	RTCIP	26,000
Streets	FY 22 Annual Roadway Improvements	SB1	536,450
Streets	FY 23 Annual Roadway Improvements	TransNet	70,400
		SB1	536,450
Streets	RTCIP - SR 75 Signalized Intersections	RTCIP	26,500
Streets	Community Enhancement Project/Seacoast 2020	American Rescue Plan	150,000
Streets	Utilities Undergrounding (Fern, Elm, & Donax)	SDG&E 20A	1,072,565
		TOTAL STREET PROJECTS	\$ 6,352,883
Parks	FY22 ADA Ramps CDBG	CDBG	110,000
Parks	FY23 ADA Ramps CDBG	CDBG	110,000
		TOTAL PARKS PROJECTS	\$ 220,000
Facilities	Sports Park Recreation Center Rehab	American Rescue Plan	1,250,000
Facilities	Fire Station Improvements	American Rescue Plan	10,000
		Facilities Mtce & Repair	80,000
Facilities	Public Works Yard	PW/Strategic Capital	80,000
Facilities	City Hall Improvements	American Rescue Plan	75,000
		PW/Strategic Capital	125,000
		Facilities Mtce & Repair	15,000
		TOTAL FACILITIES PROJECTS	\$ 1,635,000
Sewer	FY 22 Annual Underground Utility Repairs	Sewer Enterprise	374,821
Sewer	FY 23 Annual Underground Utility Repairs	Sewer Enterprise	374,821
Sewer	Pump Station Rehabilitation	Sewer Enterprise	749,641
		TOTAL SEWER PROJECTS	\$ 1,499,283
		TOTAL TWO YEAR CIP	\$ 9,707,166

RESOLUTION NO. 2021-30

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL BEACH, CALIFORNIA, ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEARS 2021-22 AND 2022-23 AND ELECTING THE POPULATION AND PRICE ADJUSTMENT FACTORS AND ESTABLISHING FISCAL YEAR 2021-22 APPROPRIATIONS LIMIT OF THE CITY OF IMPERIAL BEACH PURSUANT TO CALIFORNIA CONSTITUTION ARTICLE XIII B, AND SECTION 7900 ET SEQ. OF THE CALIFORNIA GOVERNMENT CODE AND THE TWO-YEAR (FY22 AND FY23) BUDGET AND IMPLEMENTATION SCHEDULE OF THE CAPITAL IMPROVEMENTS PROGRAM

WHEREAS, the Council held a public meeting on April 7th for purposes of reviewing, discussing and receiving public input on the proposed budget; and

WHEREAS, staff conducted three additional public outreach events on April 14th and April 20th as directed by the City Council; and

WHEREAS, the proposed budget was prepared in accordance with the financial policies of the City; and

WHEREAS, the appropriations listed within the Two-Year Budget for Fiscal Years 2021-22 and 2022-23 will provide the level of services deemed appropriate by the City Manager consistent with anticipated revenues; and

WHEREAS, the proposed budget is a balanced expenditure plan that ensures the maintenance of adequate reserves during Fiscal Years 2021-22 and 2022-23; and

WHEREAS, pursuant to Article XIII B of the California Constitution, and Section 7900 et seq. of the California Government Code, the City of Imperial Beach is responsible for determination of the appropriations limit for Fiscal Year 2021-22; and

WHEREAS, pursuant to amendments to Article XIII B enacted in 1990, the City Council is required to elect the population and price adjustment factors used to calculate the appropriations limit; and

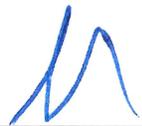
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Imperial Beach as follows:

1. That the Municipal Budget for the City of Imperial Beach totaling appropriations of \$39,157,226 in Fiscal Year 2021-22 and \$38,298,961 in Fiscal Year 2022-23, as part of the combined Two-Year Budget for the Fiscal Years 2021-22 and 2022-23, is adopted as the Budget of the City for said fiscal years subject to City Council review and subject to the completion of any necessary meet and confer obligations with the recognized bargaining groups.
2. That the Finance Director is authorized to adjust Fiscal Year 2020-21 and 2022-23 Citywide budgets within adopted appropriation limits.
3. That the City Clerk of the City of Imperial Beach is hereby directed to forward a copy of said approved and adopted budget to the County Controller of San Diego County for filing pursuant to Government Code Section 53901.
4. For the calculation of the appropriations limit for the 2021-22 fiscal year, the City Council elects the following annual adjustment factors: (1) the percentage change in California's per capita income growth; and (2) the population adjustment factor of the County population growth.

5. It is hereby determined that the appropriations limit for the 2021-2022 fiscal year for the City of Imperial Beach is \$29,518,086 based on applicable funds subject to the limit totaling \$12,297,558 (GANN Limit).
6. That the two-year (FY22 and FY23) budget and implementation schedule of the Imperial Beach Capital Improvements Program, that includes projects with identified funding, represents the projects anticipated to be completed or commenced during the two-year budget cycle, is hereby adopted.
7. The Finance Director is authorized to amend account 101-3030-423.1101 in the FY2021-22 budget to increase the budget by \$36,900 for an Unfunded Accrued Liability (UAL) payment to CalPERS for a total of \$133,450 in the same line.

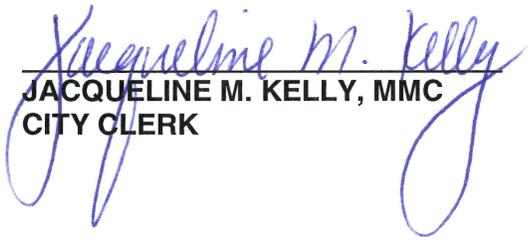
PASSED, APPROVED, AND ADOPTED by the City Council of the City of Imperial Beach at its meeting held on the 19th day of May 2021, by the following vote:

AYES:	COUNCILMEMBERS:	AGUIRRE, LEYBA-GONZALEZ, FISHER, SPRIGGS, DEDINA
NOES:	COUNCILMEMBERS:	NONE
ABSENT:	COUNCILMEMBERS:	NONE



SERGE DEDINA, MAYOR

ATTEST:



**JACQUELINE M. KELLY, MMC
CITY CLERK**

Imperial Beach GANN Appropriations Limit - FY2021/2022
(Based on FY 2021/2022 Adopted Budget)

Revenue Source	Proceeds of Taxes	Non-Proceeds of Taxes
<u>TAXES</u>		
Property Taxes	\$ 8,450,100	
Sales and Use Tax	\$ 2,755,000	
Transient Occupancy Tax	\$ 865,000	
Documentary or Real Property Transfer Taxes	\$ 120,000	
FEES (Regulatory, Planning and Development, Building Construction and Safety, Sewer)		\$ 7,430,050
BENEFIT ASSESSMENTS - LLMD-ASSMT District #67 Fund		\$ -
FRANCHISES - Solid Waste, Gas and Electric, Cable, Water		\$ 2,207,000
FINES, FORFEITURES AND PENALTIES - Parking, Civil Penalty, Traffic, False Alarms, Misc.		\$ 231,500
RENTS, ROYALTIES AND CONCESSIONS - Public Property Rental, Facilities, Equipment		\$ 385,650
GIFTS		\$ -
<u>FROM STATE</u>		
Motor Vehicle License Fee - VLF Excess	\$ 20,000	
Motor Vehicle Fuel (gasoline) Tax - HUTA/RMRA		\$ 1,232,500
Motor Vehicle Fuel (gasoline) Tax - Prop "A" (Transnet) Fund		\$ 480,000
Citizens Option for Public Safety (COPS)		\$ 150,000
State Mandate Reimbursements	\$ 20,000	
Other Discretionary State Grants and Aid	\$ 7,000	
Other Non-Discretionary State Grants and Aid		\$ 445,000
<u>OTHER GOVERNMENTS</u>		
Federal (CDBG/ARPA)		\$ 2,580,000
Other - Federal Grants, Port of San Diego, SBUSD, SUHSD, Misc.		\$ 5,475,088
<u>OTHER MISCELLANEOUS</u>		
Interfund Transfers - ABC, Gas Tax Transfer In, Internal Service, Misc.		\$ 5,136,225
<u>SUCCESSOR AGENCY - RDA</u>		
Successor Agency Debt Service Fund (Transfer In)		\$ -
Redevelopment Obligation Retirement Fund		\$ 2,491,163
SUBTOTAL	\$ 12,237,100	\$ 28,244,176
<u>Exclusions</u>		
Qualified Capital Outlay		
Non-Proceeds of Taxes		\$ 28,244,176
<u>Interest Allocation</u>		
Total Revenues	\$ 40,481,276	
Total of Non-Interest Revenues Taxes/Non-Taxes	\$ 12,237,100	\$ 29,934,650
Minus Exclusions (Qualified Capital Outlay)	\$ -	
Net Invested Proceeds from Taxes	\$ 12,237,100	
Total Interest Earnings	\$ 200,000	
Proceeds of Taxes as a Percentage of Revenues	30%	
Amount of Interest Earned from "Proceeds of Taxes"	\$ 60,458	
Total Revenue from Taxes (net proceeds from taxes + percentage of interest earned)	\$ 12,297,558	
<u>GANN CALCULATIONS</u>		
Prior Year Limit	\$ 28,022,045	
Multiplied by Price Adjustment (Provided by CA DOF = 3.73%)	X 1.0573	
Multiplied by Population Adjustment (higher of City or County provided by DOF - 19/20 = .43%)	X 0.9963	
FY 21-22 Appropriations Limit	\$ 29,518,086	
Total Appropriations Subject to Limit	\$ 12,297,558	
Appropriations Limit	\$ 29,518,086	
Under (Over) Limit	\$ 17,220,528	
Percent of GANN Limit	42%	