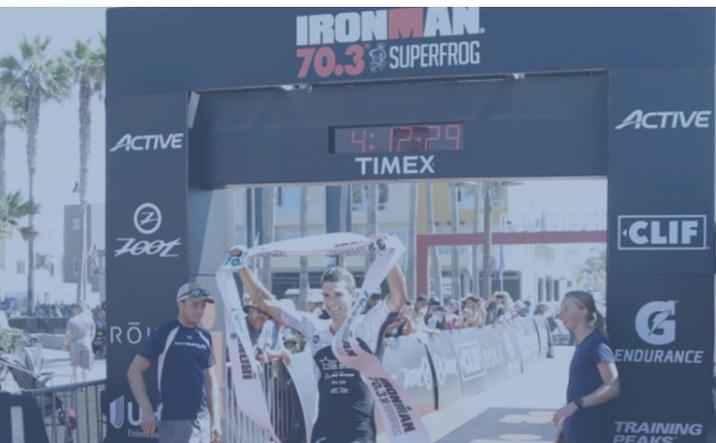




# 2020 - 2021 CITY OF IMPERIAL BEACH BUDGET



# City of Imperial Beach FY 2020 & FY 2021 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

June 5, 2019

Mayor Dedina and Honorable Members of the City Council:

I am pleased to provide you with the management proposal for the Fiscal Year 2019-2020 and Fiscal Year 2020-2021 City of Imperial Beach Municipal Budget and Capital Improvement Program. Although the budget is an important component of our financial documents, it is also the primary link between the resources of the City and the policies of the City Council.

A discussion of the financial condition of Imperial Beach includes many positive aspects. At the top of the list is that we continue to live within our means. The City of Imperial Beach has no municipal debt and assesses no special taxes on our residents for municipal services including public safety. We have an aggressive Capital Improvements Program that will continue to improve the infrastructure in the City and our partnership with the Port of San Diego ensures that our tidelands are well maintained. The City Council adopted policies to ensure we have adequate reserves for unforeseen expenses or economic downturns. The property tax increase in Imperial Beach once again had the highest percentage increase in the County, and new development projects including hotels, retail commercial, and a variety of housing for all income levels are under construction.

At the same time, the City is experiencing extraordinary fiscal impacts. Recent actions by the California Public Employees Retirement System to lower their anticipated rate of return resulted in a pension plan shortfall of about \$12 million for the City of Imperial Beach. To address this serious issue, the City Council approved a \$5.3 million prepayment to CalPERS using one-time funds obtained from the relinquishment of State Route 75 into local jurisdiction. The anticipated savings will allow the City to not only repay the principle for use on roadways and other City operations, but the interest savings are significant. Still, the remaining unfunded accrued liability remains a serious financial hurdle.

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. But, the costs of public safety in all municipalities, including Imperial Beach, are increasing significantly. In Fiscal Year 2019-2020, the contract with the Sheriff's Department will increase more than \$420,000 to just over \$7.5 million and about \$385,000 in Fiscal Year 2020-2021. In this two-year budget cycle, the contractual increase in the Sheriff's Department will total more than \$805,000.

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 2019-2020 municipal budget is balanced with no structural deficit. The overall budget for the City and the Successor Agency for Fiscal Year 2019-2020 is \$34,025,778 with a General Fund budget of \$20,852,550. In terms of reserves, the General Fund unassigned fund balance is projected to be at approximately 38% of the General Fund Expenditures with an additional 10% set aside for economic uncertainty. The Sewer Department maintains reserves of approximately \$2 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 2020-2021 General Fund Budget is proposed with approximately a 1.5% structural deficit. Staff will carefully monitor the revenues and expenditures during the Fiscal Year 2019-2020 budget cycle and present options for either increasing revenues or decreasing expenditures by approximately \$300,000 to retain a balanced budget. Staff would suggest this is a prudent approach because our revenues have consistently, albeit slightly, outperformed expectations. Rather than reduce personnel or operating expenses so far in advance, staff is confident that the conservative approach to the budget will result in adequate funding to increase/reduce the budget by the necessary 1.5%. If this does not materialize, staff will propose other options for consideration by the City Council.

In order to achieve the budget outcome, personnel costs were reduced by \$292,000 in comparison with the adopted Fiscal Year 2018-2019 budget. Therefore, it was important to identify specific priorities in preparing the budget. Staff applied the following priorities:

- No reductions to public safety personnel.
- Maintain current staff by reviewing all vacant positions first.
- Seek opportunities to combine job responsibilities to retain current staff.
- Do not balance the budget using one-time revenue and ensure on-going revenue for all on-going costs.
- Ensure that any reductions do not result in a lower level of service to the residents.

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 Robert Patton

Councilmember Mark West

Councilmember Edward J. Spriggs

Councilwoman Paloma Aguirre

## Executive Team

City Manager Andy Hall

Assistant City Manager/Community Development Director Steve Dush

Deputy City Manager/Treasurer Erika N. Cortez

## Department Heads

Public Works Director Eric Minicilli

Environmental & Natural Resources Director Chris Helmer

City Clerk Jacqueline M. Kelly

Marine Safety Chief Robert Stabenow

Fire Chief John French

City Attorney Jennifer Lyon

# City of Imperial Beach Executive Summary

## FY 2020-2021 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. Beginning with the 2020 election, the City Councilmembers will be elected by geographic districts. The City Council appoints the City Manager, who is responsible for the day-to-day management of the City and implementation of Council policy. Imperial Beach is a general law city, located in southwestern San Diego County, with an approximate population of 27,510<sup>1</sup> 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 southwest most city in the continental of United States, bordering Mexico to the south 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 and Border Field State Park. The estuary, located off Seacoast Drive and Imperial Beach Boulevard, is home to many endangered birds and wildlife. This estuary marks the place where the freshwater Tijuana River enters the saltwater Pacific Ocean. It is the largest saltwater marsh in Southern California.



Since the last two-year approved budget, Imperial Beach has undergone a significant transformation. To name just a few, a new Hampton Inn by Hilton with 100 rooms will be opening early 2020; the City relinquished part of SR 75 into the City’s jurisdiction; the new Breakwater retail shopping center located at 9th and Palm is completely full; Mike Hess Brewing opened at Seacoast Drive and Date in early 2019; Coronado Brewing Company added an outdoor deck to their restaurant; Beazer Homes Bayside Landing added 184 new residential units to the community located along the San Diego Coastal Wetlands at Palm Avenue; and a Mobile gas station was completed along Palm Avenue. Projects in progress include the Blue Wave Hotel and Residences,

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<sup>1</sup> Department of Finance, 2017

a mixed-used project along Palm Avenue Commercial Corridor; and the Imperial Beach Resort at the corner of Seacoast Drive and IB Boulevard. The City’s special events continue to excel with the Sun & Sea Festival, 4<sup>th</sup> of July Fireworks, Mayor’s Annual Swim/Run & Paddle, Symphony by the Sea and the IRONMAN competition.

**Budget Summary**

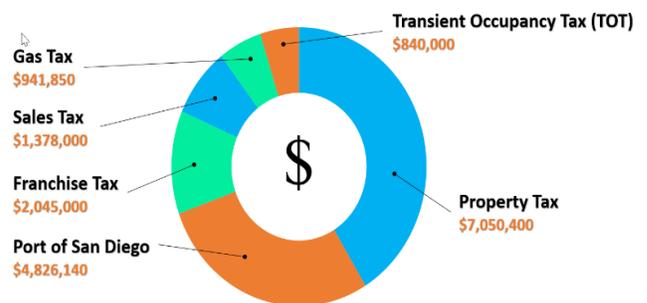
The Fiscal Year of the City begins on July 1<sup>st</sup> each year and ends on June 30<sup>th</sup> of the following year. The City’s adopted budget serves as a forecast of revenues it will receive and anticipated expenditures during the fiscal year. City management monitors the budget throughout the fiscal year to make sure the City is performing within allocated revenues and expenditures. During the budget preparation, management used overall guiding principles and priorities. First and foremost, to provide a balanced budget that is easy to read and understand. Other priorities include transparency and verified accuracy to the extent possible. It was critical for staff to analyze each revenue source and budget line item for anomalies and trends. Although the costs of the Sheriff’s Department increased, the budget maintains the current level of public safety personnel. The proposed budget includes all automatic personnel merit increases, bond payments, insurance premium payments, and projected Unfunded Accrued Liability (UAL) to CalPERS.

It is important to highlight some areas of success in the last two years, which include the prepayment of \$5.3 million to CalPERS towards the City’s UAL, approval of developments such as hotels, new businesses and a variety of new housing options, and receiving the highest percentage growth in property tax in the San Diego County. Although the City has a healthy budget, there are some areas of concern which include the increase in costs of public safety, underfunding the Internal Service Funds such as Risk Management and Facilities Maintenance. Even though a large prepayment was issued to CalPERS towards the UAL, the City continues to have a liability coupled with ongoing employee compensation and benefits. Finally, management conducted several opportunities for community input by hosting an Open House and budget workshop, finalized with a public hearing.

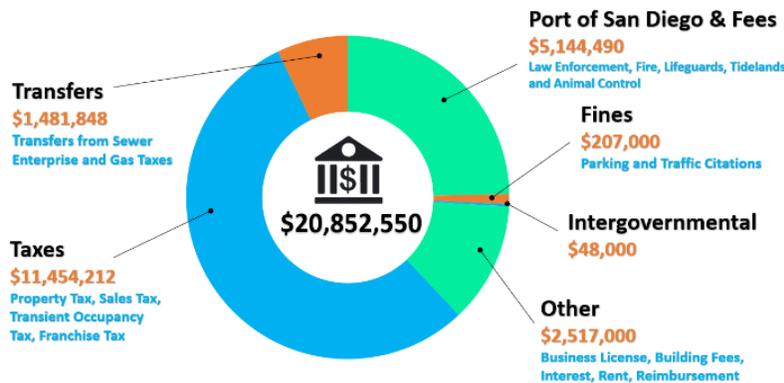
**Revenues**

The Fiscal Year 2020 General Fund revenue is projected to be \$20,852,550. In addition to the General Fund, the City obtains revenue from the Sewer Enterprise Fund, the Successor Agency, and other Government Funds. The General Fund budget for Fiscal Year 2020 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).

**FY20 GENERAL FUND MAJOR REVENUE SOURCES**



### FY20 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 and Prop A); and other revenues (e.g. business license, building permits, fire inspections, etc.). The chart above to the left summarizes the total revenues expected in Fiscal Year 2020.

The chart below provides a summary of all sources of funds between Fiscal Year 2017 thru the projected Fiscal Year 2021.

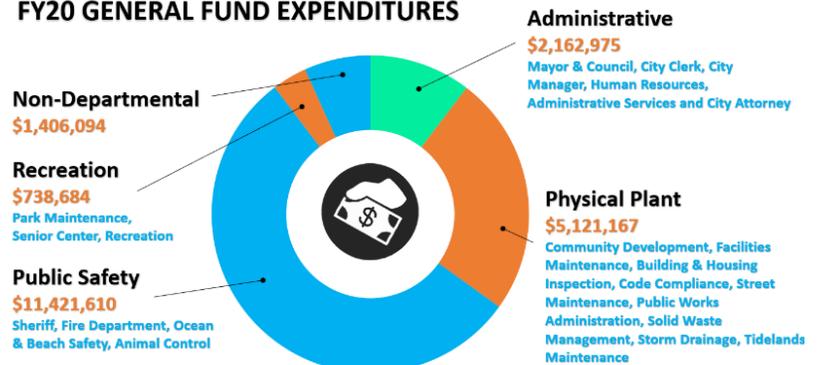
### FY17 – FY21 General Fund Revenues

Revenue Source (Grouped)	FY17 Actual	Percentage +/-	FY18 Actual	Percentage +/-	FY19 Budgeted	Percentage +/-	FY20 Proposed	Percentage +/-	FY21 Proposed
<b>Fees</b>	\$ 4,847,036	0.89%	\$ 4,890,560	2.53%	\$ 5,017,600	2.47%	\$ 5,144,490	1.32%	\$ 5,213,393
<b>Fines</b>	\$ 137,132	44.34%	\$ 246,390	23.31%	\$ 321,300	-55.22%	\$ 207,000	4.61%	\$ 217,000
<b>Intergovernmental</b>	\$ 54,774	-21.84%	\$ 44,956	33.89%	\$ 68,000	-41.67%	\$ 48,000	0.00%	\$ 48,000
<b>Other</b>	\$ 2,519,505	-13.24%	\$ 2,224,889	14.68%	\$ 2,607,650	-3.60%	\$ 2,517,000	1.66%	\$ 2,559,500
<b>Taxes</b>	\$ 9,921,016	4.81%	\$ 10,422,221	5.93%	\$ 11,079,740	3.27%	\$ 11,454,212	3.68%	\$ 11,891,222
<b>Transfers</b>	\$ 1,263,412	10.49%	\$ 1,411,412	-2.99%	\$ 1,370,409	7.52%	\$ 1,481,848	2.08%	\$ 1,513,400
<b>Total</b>	\$ 18,742,875		\$ 19,240,428		\$ 20,464,699		\$ 20,852,550		\$ 21,442,515

### Expenditures

The City's total budgeted expenses in Fiscal Year 2020 is projected to be \$34,025,778. The projected General Fund Expenses increased slightly from \$20,814,699 in Fiscal Year 2019 to \$20,852,550 in Fiscal Year 2020. The most significant increase to the General Fund Expense is mainly due to an increase cost in the Sheriff's Department. In Fiscal Year 2020, the contract costs for the Sheriff's Department will increase by \$422,354 and \$383,043 in Fiscal Year 2021. To balance the budget, management is projecting a reduction in non-safety personnel costs of \$292,000 that

### FY20 GENERAL FUND EXPENDITURES



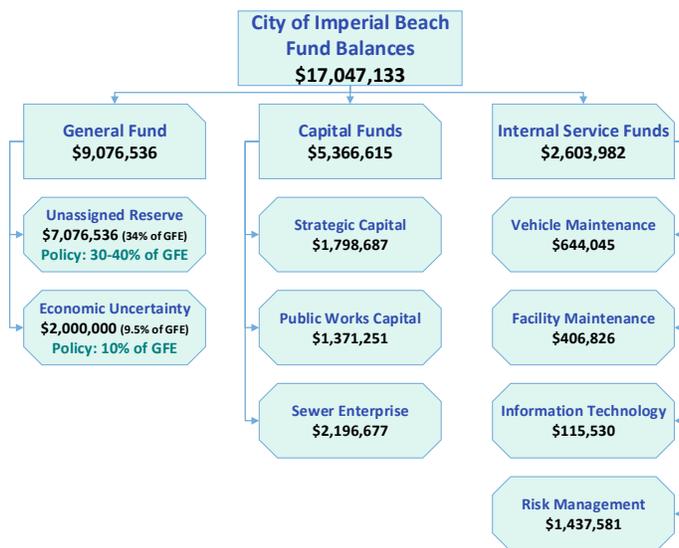
will result in a balance budget without impacting public safety personnel. The City also reduced its Unfunded Accrued Liability by making a pre-payment to CalPERS which will reduce the annual payment in Fiscal Year 2021 by approximately \$375,000. The savings of \$375,000 is almost equal to the projected net growth in Fiscal Year 2020 General Fund Revenue of \$387,851. Subsequent each department operating budget is described including major increases and decreases in expenses. The chart in the previous page to the right describes all the General Fund expenditures for Fiscal Year 2020.

Capital Improvement Program

The Capital Improvement Program identifies major capital projects and large equipment purchases usually identify in a 5-year plan. The CIP Budget for Fiscal Year 2020 is \$4,140,512 and \$2,842,564 for Fiscal Year 2021. The CIP two-year implementation schedule includes major projects such as the completion of Imperial Beach Boulevard Enhancement Project, alley, underground utility, and roadway improvements, 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, 2019 is \$17,671,323. 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 left provides the projected Fund Balances and Internal Service Fund balances as of June 30, 2019.

### Personnel FTE's and Staffing Changes

The City of Imperial Beach citywide full time equivalent (FTE's) in Fiscal Years 2020 and 2021 is 134 total employees with 73 full-time and approximately 61 part-times staff. This represents a reduction from 145 total employees identified in the Fiscal Year 2019 adopted budget.

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

- Reduced the full-time administrative support in the HR Department to a part-time lower classification.
- Reclassification from Administrative Assistant to Office Specialist (lower classification).
- Continue to seek opportunities to combine job responsibilities where appropriate and feasible.
- Continue to leave the HR Manager and Administrative Services/Finance Director vacant with roles assumed by the Deputy City Manager.
- The Assistant Fire Marshal will assume leadership of the Code Enforcement of the City while management continues to explore alternatives for the Building Official position.
- Maintain current staff and review vacant positions without affecting the services to the community.

### Acknowledgements

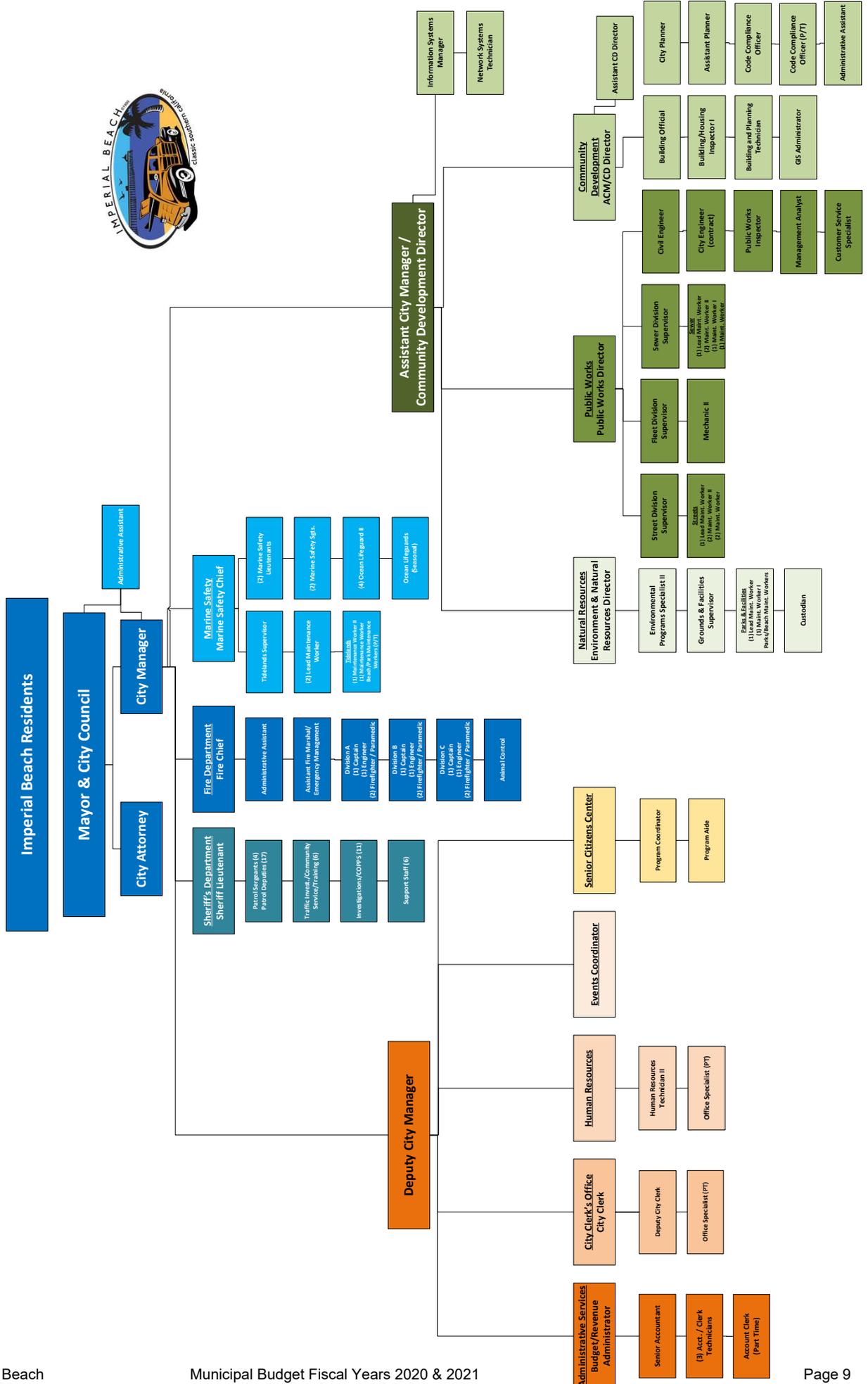
Putting a budget together requires consulting with department heads and the finance staff. Thank you to all the department heads for your continuous efforts and feedback. I would like to give a special "thank you" to the Finance staff for their hard work preparing this budget. The assistance provided by the Budget/Revenue Administrator Claudia Bernal, Senior Accountant Perlita Shouse and Account Clerk/Technician Kristine Wiesmann in this process was very essential.

For more information regarding the City of Imperial Beach, please visit our website at [www.imperialbeachca.gov](http://www.imperialbeachca.gov).

Respectfully Submitted,

Erika N. Cortez,  
Deputy City Manager

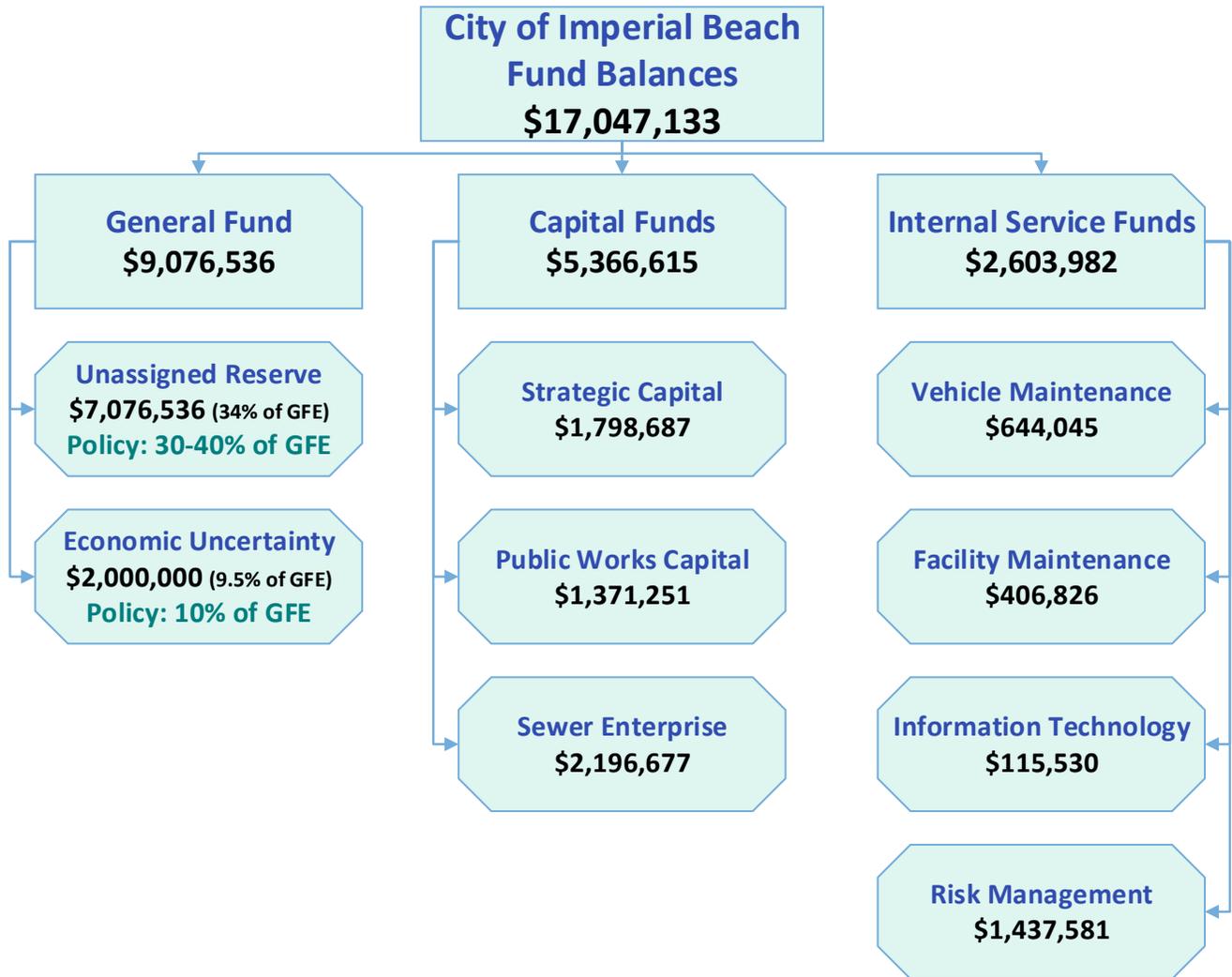
# City of Imperial Beach Organizational Chart





# Fund Balances

## (Projected June 30, 2019)



\*GFE = General Fund Expenditures

# City of Imperial Beach Revenue Budget Fiscal Year 2020 & Fiscal Year 2021

Total Revenue	
FY21 Budget	\$ 34,382,212
FY20 Budget	\$ 33,476,140
FY19 Estimate	\$ 32,611,217
FY18 Actual	\$ 31,941,154

General Fund	
FY21 Budget	\$ 21,442,515
FY20 Budget	\$ 20,852,550
FY19 Estimate	\$ 20,464,699
FY18 Actual	\$ 19,240,428

Fees	
FY21 Budget	\$ 5,213,393
FY20 Budget	\$ 5,144,490
FY19 Estimate	\$ 5,017,600
FY18 Actual	\$ 4,890,560

Fines	
FY21 Budget	\$ 217,000
FY20 Budget	\$ 207,000
FY19 Estimate	\$ 321,300
FY18 Actual	\$ 246,390

Intergovernmental	
FY21 Budget	\$ 48,000
FY20 Budget	\$ 48,000
FY19 Estimate	\$ 68,000
FY18 Actual	\$ 44,956

Other	
FY21 Budget	\$ 2,559,500
FY20 Budget	\$ 2,517,000
FY19 Estimate	\$ 2,607,650
FY18 Actual	\$ 2,224,889

Taxes	
FY21 Budget	\$ 11,891,222
FY20 Budget	\$ 11,454,212
FY19 Estimate	\$ 11,079,740
FY18 Actual	\$ 10,422,221

Transfers**	
FY21 Budget	\$ 1,513,400
FY20 Budget	\$ 1,481,848
FY19 Estimate	\$ 1,370,409
FY18 Actual	\$ 1,411,412

TransNet	
FY21 Budget	\$ 544,600
FY20 Budget	\$ 526,400
FY19 Estimate	\$ 524,300
FY18 Actual	\$ 734,078

Park Maintenance	
FY21 Budget	\$ 50,000
FY20 Budget	\$ 50,000
FY19 Estimate	\$ 121,000
FY18 Actual	\$ 121,700

SBI	
FY21 Budget	\$ 497,904
FY20 Budget	\$ 497,904
FY19 Estimate	-
FY18 Actual	-

Other	
FY21 Budget*	\$ 129,000
FY20 Budget**	\$ 129,000
FY19 Estimate**	\$ 127,000
FY18 Actual	\$ 297,214

\*Lighting & Landscape District & COPS

Other Government Funds	
FY21 Budget	\$ 1,221,504
FY20 Budget	\$ 1,203,304
FY19 Estimate	\$ 772,300
FY18 Actual	\$ 1,152,992

Sewer Fund	
FY21 Budget	\$ 5,500,000
FY20 Budget	\$ 5,212,793
FY19 Actual	\$ 5,245,780
FY18 Actual	\$ 5,360,384

Successor Agency	
FY21 Budget	\$ 6,218,193
FY20 Budget	\$ 6,207,493
FY19 Estimate	\$ 6,128,438
FY18 Actual	\$ 6,187,350

## Fiscal Year 2020 & 2021 General Fund Revenue Projections

<b>FEES</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-341.7401	BUILDING PLAN CHECK	\$ (75,000)	\$ (85,000)	\$ (81,000)
101	101-0000-341.7403	PLANNING & ZONING	\$ (45,000)	\$ (52,000)	\$ (50,000)
101	101-0000-342.2002	LAW ENFORCEMENT (PORT)	\$ (1,951,000)	\$ (1,997,824)	\$ (2,028,590)
101	101-0000-342.2003	FIRE SERVICES (PORT)	\$ (248,000)	\$ (252,789)	\$ (256,682)
101	101-0000-342.2004	OCEAN BEACH (PORT)	\$ (1,528,000)	\$ (1,563,103)	\$ (1,587,175)
101	101-0000-342.2005	TIDELANDS (PORT)	\$ (966,000)	\$ (977,117)	\$ (992,165)
101	101-0000-342.2006	ANIMAL CONTROL (PORT)	\$ (34,500)	\$ (35,307)	\$ (35,851)
101	101-0000-343.3001	SO BAY UNION (SBUSD)	\$ (17,600)	\$ (19,600)	\$ (20,580)
101	101-0000-343.3002	SWEETWATER (SUHSD)	\$ (79,250)	\$ (90,000)	\$ (90,000)
101	101-0000-344.7502	CITY CLERK MAPS/PUBLICATION	\$ (750)	\$ (750)	\$ (750)
101	101-0000-344.7503	BUILDING MAPS/PUBLICATION	\$ (1,500)	\$ (2,000)	\$ (2,000)
101	101-0000-344.7603	FINANCE ADMIN FEES	\$ (16,500)	\$ (13,000)	\$ (13,000)
101	101-0000-344.7604	BUILDING ADMIN FEES	\$ (9,500)	\$ (9,000)	\$ (8,500)
101	101-0000-344.7605	PUBLIC WORKS ADMIN FEES	\$ -	\$ (100)	\$ (100)
101	101-0000-344.7703	AIR JUMP FEES	\$ (2,000)	\$ (1,650)	\$ (1,650)
101	101-0000-345.7701	SENIOR CITIZENS PROGRAMS	\$ -	\$ (500)	\$ (600)
101	101-0000-347.7702	JR.LIFEGUARD PROGRAM FEES	\$ (43,000)	\$ (44,750)	\$ (44,750)
<b>Fees Total</b>			<b>\$ (5,017,600)</b>	<b>\$ (5,144,490)</b>	<b>\$ (5,213,393)</b>

<b>FINES</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-351.7801	PARKING CITATIONS	\$ (249,800)	\$ (140,000)	\$ (150,000)
101	101-0000-351.7802	ORDINANCE CIVIL PENALTY	\$ (15,000)	\$ (15,000)	\$ (15,000)
101	101-0000-352.7801	TRAFFIC FINES	\$ (55,000)	\$ (50,000)	\$ (50,000)
101	101-0000-353.7801	FALSE ALARMS	\$ (1,500)	\$ (2,000)	\$ (2,000)
<b>Fines Total</b>			<b>\$ (321,300)</b>	<b>\$ (207,000)</b>	<b>\$ (217,000)</b>

<b>INTERGOVERNMENTAL</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-332.4002	VLF "EXCESS"	\$ (12,000)	\$ (12,000)	\$ (12,000)
101	101-0000-335.4001	STATE MANDATED COST REIMB	\$ (40,000)	\$ (23,000)	\$ (23,000)
101	101-0000-338.6003	VEHICLE IMPOUND FEE	\$ (16,000)	\$ (13,000)	\$ (13,000)
<b>Intergovernmental Total</b>			<b>\$ (68,000)</b>	<b>\$ (48,000)</b>	<b>\$ (48,000)</b>

<b>OTHER</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-321.7210	BUSINESS LICENSE	\$ (405,000)	\$ (410,000)	\$ (410,000)
101	101-0000-322.7301	BUILDING PERMITS	\$ (250,000)	\$ (300,000)	\$ (300,000)
101	101-0000-322.7302	PLUMBING PERMITS	\$ (35,000)	\$ (56,000)	\$ (55,000)
101	101-0000-322.7303	ELECTRICAL PERMITS	\$ (40,000)	\$ (40,000)	\$ (40,000)
101	101-0000-322.7304	MECHANICAL PERMITS	\$ (15,000)	\$ (19,000)	\$ (19,000)
101	101-0000-323.7102	COM/FIRE INSPECTION FEES	\$ (18,000)	\$ (18,000)	\$ (18,000)
101	101-0000-323.7103	RES/FIRE INSPECTION FEES	\$ (250,000)	\$ (250,000)	\$ (250,000)
101	101-0000-324.7220	ANIMAL LICENSES	\$ (9,000)	\$ -	\$ -
101	101-0000-324.7230	BICYCLE LICENSES	\$ (50)	\$ -	\$ -
101	101-0000-324.7301	MISCELLANEOUS PERMITS	\$ (14,000)	\$ (16,000)	\$ (16,000)
101	101-0000-325.7306	SPECIAL EVENT PERMIT FEES	\$ (2,200)	\$ (14,000)	\$ (13,500)
101	101-0000-361.8001	ALLOCATED INTEREST	\$ (170,000)	\$ (165,000)	\$ (164,000)
101	101-0000-362.8201	RENT LAND	\$ (300,000)	\$ (220,000)	\$ (220,000)
101	101-0000-362.8202	RENT BUILDINGS	\$ (62,000)	\$ (68,500)	\$ (70,000)
101	101-0000-371.8302	CONTRIBUTIONS	\$ (10,000)	\$ (16,000)	\$ (16,000)
101	101-0000-371.8303	MISCELLANEOUS REVENUE	\$ (20,000)	\$ (30,500)	\$ (21,500)

## Fiscal Year 2020 & 2021 General Fund Revenue Projections

<b>OTHER (cont.)</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-371.8309	SB 1186 DISABILITY ACCESS	\$ -	\$ -	\$ -
101	101-0000-374.8501	OTHER COST REIMBURSEMENT	\$ (910,900)	\$ (810,000)	\$ (860,000)
101	101-0000-374.8502	DUI COST REIMBURSEMENT	\$ (4,500)	\$ (1,500)	\$ (2,000)
101	101-0000-374.8504	AMR PARAMEDIC BILLING	\$ (90,000)	\$ (80,000)	\$ (82,000)
101	101-0000-375.8801	SALES OF I.B. T-SHIRTS	\$ (2,000)	\$ (2,500)	\$ (2,500)
<b>Other Total</b>			<b>\$ (2,607,650)</b>	<b>\$ (2,517,000)</b>	<b>\$ (2,559,500)</b>

<b>TAXES</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-311.6001	1% GENERAL PURPOSE TAX	\$ (1,715,000)	\$ (1,735,000)	\$ (1,735,000)
101	101-0000-311.6002	RPTTF RDA PASS-THRU	\$ (623,000)	\$ (550,000)	\$ (600,000)
101	101-0000-311.6003	TIJUANA SLOUGH	\$ (3,500)	\$ (4,400)	\$ (4,500)
101	101-0000-311.6004	VLF ADJ- R & T CODE 97.70	\$ (3,011,000)	\$ (3,311,000)	\$ (3,450,000)
101	101-0000-311.6006	RPTTF RESIDUAL	\$ (1,639,000)	\$ (1,450,000)	\$ (1,515,000)
101	101-0000-313.4001	7.75% SALES TAX (1% CITY)	\$ (1,180,000)	\$ (1,210,000)	\$ (1,233,910)
101	101-0000-313.6002	PROP 172: .5% SALES TAX	\$ (150,000)	\$ (168,000)	\$ (175,000)
101	101-0000-315.6003	DOCUMENTARY TRANSFER TX	\$ (80,000)	\$ (140,000)	\$ (145,000)
101	101-0000-316.7049	TRANSIENT OCCUPANCY TAX	\$ (675,000)	\$ (840,000)	\$ (950,000)
101	101-0000-318.1005	SOLID WASTE (EDCO)	\$ (1,338,240)	\$ (1,430,000)	\$ (1,465,000)
101	101-0000-318.1010	GAS & ELECTRIC (SDG&E)	\$ (165,000)	\$ (172,812)	\$ (172,812)
101	101-0000-318.1015	CABLE (COX CABLE)	\$ (300,000)	\$ (250,000)	\$ (250,000)
101	101-0000-318.1020	WATER (CAL AMERICAN)	\$ (105,000)	\$ (118,000)	\$ (120,000)
101	101-0000-318.1030	AT&T	\$ (95,000)	\$ (75,000)	\$ (75,000)
<b>Taxes Total</b>			<b>\$ (11,079,740)</b>	<b>\$ (11,454,212)</b>	<b>\$ (11,891,222)</b>

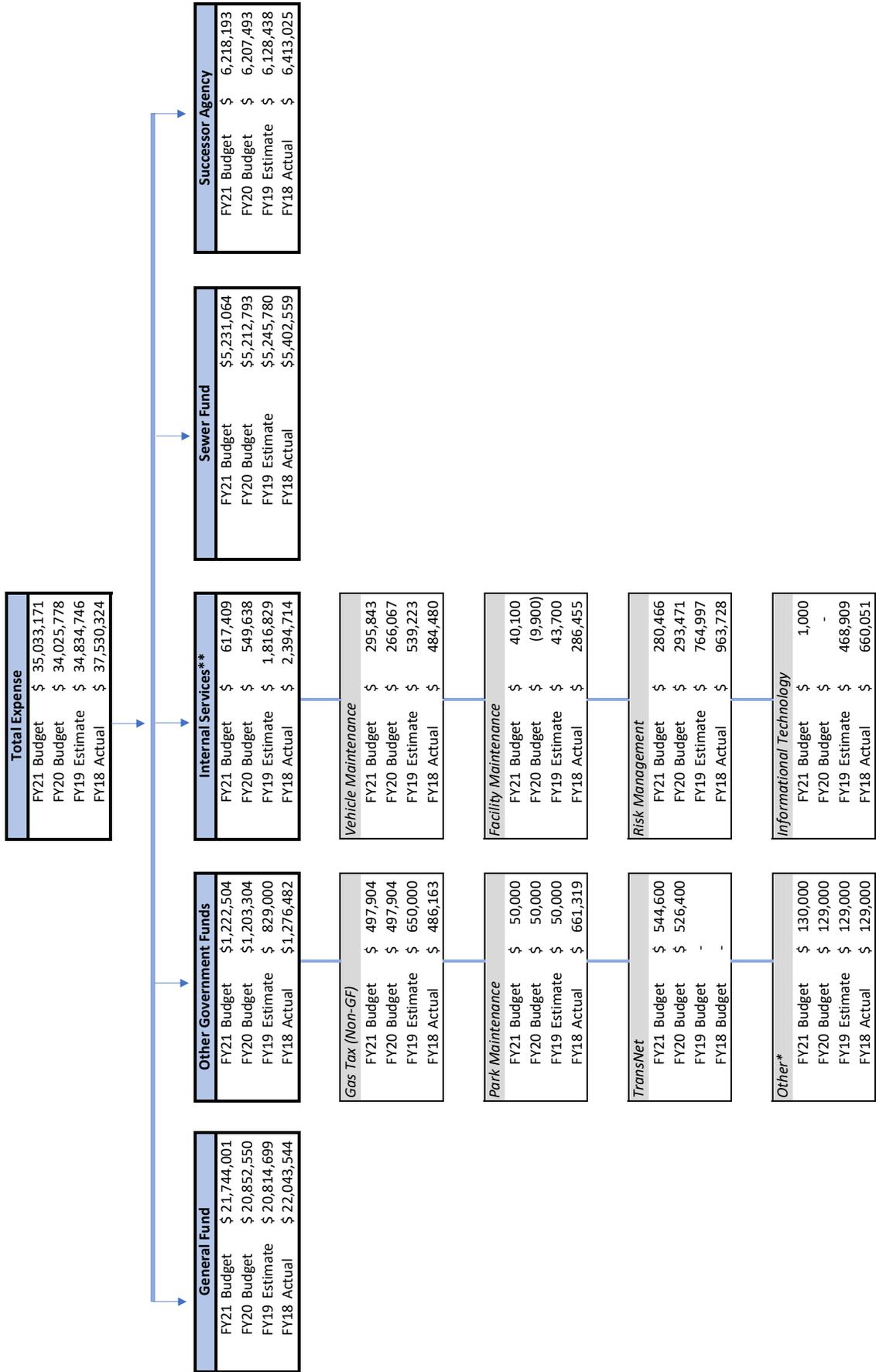
<b>TRANSFERS</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
101	101-0000-381.9001	ABC / ADMIN CHARGES	\$ (146,527)	\$ (159,715)	\$ (165,000)
101	101-0000-381.9002	ABC / PW ADMIN CHARGES	\$ (348,882)	\$ (380,283)	\$ (390,000)
101	101-0000-391.9002	TRANSFER IN-GAS TAX FUND	\$ (650,000)	\$ (716,250)	\$ (725,000)
101	101-0000-391.9003	TRANSFER IN-PROP "A" FUND	\$ (225,000)	\$ (225,600)	\$ (233,400)
<b>Transfers Total</b>			<b>\$ (1,370,409)</b>	<b>\$ (1,481,848)</b>	<b>\$ (1,513,400)</b>

<b>General Fund Revenues Grand Total</b>			<b>\$ (20,464,699)</b>	<b>\$ (20,852,550)</b>	<b>\$ (21,442,515)</b>
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## Fiscal Year 2020 & 2021 Non-General Fund Revenue Projections

<b>NON-GF REVENUE</b>					
<b>Fund</b>	<b>Account #</b>	<b>Description</b>	<b>Adopted FY19</b>	<b>Budget FY20</b>	<b>Budget FY21</b>
201	201-0000-331.4010	GAS TAX	\$ -	\$ (497,904)	\$ (497,904)
202	202-0000-331.4008	PROP A TRANSNET	\$ (524,300)	\$ (526,400)	\$ (544,600)
212	212-0000-336.4002	COPS	\$ (100,000)	\$ (100,000)	\$ (100,000)
215	215-0000-319.1501	PALM AVENUE LLD	\$ (29,000)	\$ (29,000)	\$ (29,000)
301	301-0000-391.9006	SA DEBT SERVICE FUND RDA	\$ (2,815,984)	\$ (2,831,493)	\$ (2,837,093)
303	303-0000-311.6521	RDA OBLIGATION RETIREMENT	\$ (3,312,454)	\$ (3,376,000)	\$ (3,381,100)
420	420-0000-322.7305	PARK MAINTENANCE	\$ (50,000)	\$ (50,000)	\$ (50,000)
601	601-0000-346.7003	SEWER DEPARTMENT	\$ (5,300,000)	\$ (5,212,793)	\$ (5,500,000)
<b>Total Non-General Fund</b>			<b>\$ (12,131,738)</b>	<b>\$ (12,623,590)</b>	<b>\$ (12,939,697)</b>
<b>Revenue Total All Funds</b>			<b>\$ (32,596,437)</b>	<b>\$ (33,476,140)</b>	<b>\$ (34,382,212)</b>

# City of Imperial Beach Expense Budget Fiscal Year 2020 & Fiscal Year 2021



\*\*Portion not funded by GF/Sewer

\*Lighting & Landscape District & COPS

## Fiscal Year 2020 & 2021 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, City Councilmembers will be elected from four districts created in a manner that will ensure approximately the same number of residents living in each district.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1010-411.1001	SALARIES FULL-TIME	\$ 19,250	\$ 27,407	\$ 29,338
101	101-1010-411.1004	COUNCIL/SA PAY	\$ 35,107	\$ 48,059	\$ 48,059
101	101-1010-411.1008	AUTO ALLOWANCE	\$ 18,450	\$ 18,000	\$ 18,000
101	101-1010-411.1009	CELL PHONE ALLOWANCE	\$ 300	\$ -	\$ -
101	101-1010-411.1101	PERS-CITY PORTION	\$ 2,569	\$ 2,996	\$ 3,392
101	101-1010-411.1103	SECTION 125 CAFETERIA	\$ 27,635	\$ 41,091	\$ 41,091
101	101-1010-411.1104	LIFE INSURANCE	\$ 599	\$ 468	\$ 468
101	101-1010-411.1105	UNEMPLOYMENT INSURANCE	\$ 109	\$ 217	\$ 217
101	101-1010-411.1106	WORKER'S COMP INSURANCE	\$ 2,858	\$ 1,654	\$ 1,790
101	101-1010-411.1107	FICA	\$ 6,373	\$ 6,684	\$ 6,716
<b>Labor Subtotal</b>			<b>\$ 113,250</b>	<b>\$ 146,576</b>	<b>\$ 149,071</b>
<b>Other Costs</b>					
101	101-1010-411.2804	TRAVEL, TRAINING, MEETING	\$ 16,000	\$ 12,000	\$ 12,000
101	101-1010-411.2807	ADVERTISING	\$ 1,000	\$ 400	\$ 500
101	101-1010-411.2812	MEMBERSHIP DUES	\$ 15,250	\$ 10,000	\$ 12,000
101	101-1010-411.2904	OTHER SERVICES & CHARGES	\$ 2,000	\$ 2,000	\$ 2,000
101	101-1010-411.3001	OFFICE SUPPLIES	\$ 900	\$ 500	\$ 400
101	101-1010-411.3002	OPERATING SUPPLIES	\$ 1,300	\$ 500	\$ 1,000
<b>Other Subtotal</b>			<b>\$ 36,450</b>	<b>\$ 25,400</b>	<b>\$ 27,900</b>
<b>Mayor &amp; City Council Total</b>			<b>\$ 149,700</b>	<b>\$ 171,976</b>	<b>\$ 176,971</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1020-411.1001	SALARIES FULL-TIME	\$ 206,144	\$ 203,317	\$ 209,894
101	101-1020-411.1002	SALARIES PART-TIME	\$ 16,476	\$ 16,730	\$ 17,565
101	101-1020-411.1008	AUTO ALLOWANCE	\$ 7,080	\$ 6,552	\$ 6,552
101	101-1020-411.1009	CELL PHONE ALLOWANCE	\$ 1,200	\$ 1,140	\$ 1,140
101	101-1020-411.1101	PERS-CITY PORTION	\$ 40,220	\$ 19,986	\$ 22,234
101	101-1020-411.1103	SECTION 125 CAFETERIA	\$ 21,600	\$ 8,056	\$ 8,056
101	101-1020-411.1104	LIFE INSURANCE	\$ 899	\$ 854	\$ 854
101	101-1020-411.1105	UNEMPLOYMENT INSURANCE	\$ 1,302	\$ 1,259	\$ 1,259
101	101-1020-411.1106	WORKER'S COMP INSURANCE	\$ 14,007	\$ 13,386	\$ 13,838
101	101-1020-411.1107	FICA	\$ 16,540	\$ 15,478	\$ 15,586
101	101-1020-411.1108	MGT MEDICAL REIMBURSEMENT	\$ 420	\$ 378	\$ 378
101	101-1020-411.1109	PARS CITY CONTRIBUTION	\$ 618	\$ 627	\$ 659
<b>Labor Subtotal</b>			<b>\$ 326,506</b>	<b>\$ 287,763</b>	<b>\$ 298,015</b>
<b>Other Costs</b>					
101	101-1020-411.2006	PROFESSIONAL SERVICES	\$ 7,300	\$ 4,500	\$ 5,000
101	101-1020-411.2104	TECHNICAL SERVICES	\$ 9,920	\$ 5,000	\$ 5,000
101	101-1020-411.2106	CONTRACTS-ELECTIONS	\$ 15,000	\$ 1,500	\$ 16,500
101	101-1020-411.2804	TRAVEL, TRAINING, MEETING	\$ 4,550	\$ 3,185	\$ 3,200
101	101-1020-411.2806	MILEAGE REIMBURSEMENT	\$ 200	\$ 100	\$ 100
101	101-1020-411.2807	ADVERTISING	\$ 4,500	\$ 1,500	\$ 1,500
101	101-1020-411.2808	COMMUNITY PROGRAMS	\$ 32,000	\$ -	\$ -
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	\$ 1,100	\$ 800	\$ 800
101	101-1020-411.2813	FEES & LICENSES	\$ 1,601	\$ 11,615	\$ 1,696
101	101-1020-411.2814	SUBSCRIBE & PUBLICATIONS	\$ 500	\$ 200	\$ 200
101	101-1020-411.2902	EMPLOYEE RECOGNITION AWARD	\$ 200	\$ 200	\$ 200
101	101-1020-411.2904	OTHER SERVICES & CHARGES	\$ 100	\$ 100	\$ 100
101	101-1020-411.3001	OFFICE SUPPLIES	\$ 900	\$ 400	\$ 400
<b>Other Subtotal</b>			<b>\$ 78,271</b>	<b>\$ 29,500</b>	<b>\$ 35,096</b>
<b>City Clerk Total</b>			<b>\$ 404,777</b>	<b>\$ 317,263</b>	<b>\$ 333,111</b>

## Fiscal Year 2020 & 2021 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.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1110-412.1001	SALARIES FULL-TIME	\$ 225,726	\$ 356,792	\$ 359,713
101	101-1110-412.1002	SALARIES PART-TIME	\$ 27,714	\$ -	\$ -
101	101-1110-412.1008	AUTO ALLOWANCE	\$ 7,170	\$ 8,976	\$ 8,976
101	101-1110-412.1009	CELL PHONE ALLOWANCE	\$ 2,580	\$ 2,352	\$ 2,352
101	101-1110-412.1101	PERS-CITY PORTION	\$ 35,318	\$ 23,027	\$ 25,084
101	101-1110-412.1103	SECTION 125 CAFETERIA	\$ 33,161	\$ 38,877	\$ 38,877
101	101-1110-412.1104	LIFE INSURANCE	\$ 1,515	\$ 1,371	\$ 1,371
101	101-1110-412.1105	UNEMPLOYMENT INSURANCE	\$ 1,150	\$ 1,102	\$ 1,102
101	101-1110-412.1106	WORKER'S COMP INSURANCE	\$ 17,522	\$ 19,954	\$ 20,132
101	101-1110-412.1107	FICA	\$ 20,417	\$ 21,500	\$ 21,542
101	101-1110-412.1108	MGT MEDICAL REIMBURSEMENT	\$ 840	\$ 437	\$ 437
<b>Labor Subtotal</b>			<b>\$ 373,113</b>	<b>\$ 474,388</b>	<b>\$ 479,586</b>
<b>Other Costs</b>					
101	101-1110-412.2804	TRAVEL, TRAINING, MEETING	\$ 7,500	\$ 6,000	\$ 6,500
101	101-1110-412.2808	COMMUNITY PROGRAMS	\$ 70,000	\$ 85,000	\$ 85,000
101	101-1110-412.2812	MEMBERSHIP DUES	\$ 5,650	\$ 5,500	\$ 6,000
101	101-1110-412.2814	SUBSCRIBE & PUBLICATIONS	\$ 375	\$ 350	\$ 350
101	101-1110-412.2902	EMPLOYEE RECOGNITION AWARD	\$ 1,000	\$ 1,000	\$ 1,000
101	101-1110-412.2903	CONTINGENCY ACCOUNT	\$ 55,960	\$ 6,697	\$ 10,000
101	101-1110-412.2904	OTHER SERVICES & CHARGES	\$ 1,000	\$ 1,000	\$ 1,000
101	101-1110-412.3001	OFFICE SUPPLIES	\$ 1,200	\$ 250	\$ 400
101	101-1110-412.3002	OPERATING SUPPLIES	\$ 1,200	\$ 250	\$ 500
<b>Other Subtotal</b>			<b>\$ 143,885</b>	<b>\$ 106,047</b>	<b>\$ 110,750</b>
<b>City Manager Total</b>			<b>\$ 516,998</b>	<b>\$ 580,435</b>	<b>\$ 590,336</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1130-412.1001	SALARIES FULL-TIME	\$ 220,507	\$ 96,284	\$ 100,959
101	101-1130-412.1002	SALARIES PART-TIME	\$ -	\$ 16,730	\$ 18,442
101	101-1130-412.1008	AUTO ALLOWANCE	\$ 6,252	\$ 1,584	\$ 1,584
101	101-1130-412.1009	CELL PHONE ALLOWANCE	\$ 1,590	\$ 780	\$ 780
101	101-1130-412.1101	PERS-CITY PORTION	\$ 38,236	\$ 8,431	\$ 9,492
101	101-1130-412.1103	SECTION 125 CAFETERIA	\$ 32,345	\$ 14,185	\$ 14,185
101	101-1130-412.1104	LIFE INSURANCE	\$ 953	\$ 364	\$ 364
101	101-1130-412.1105	UNEMPLOYMENT INSURANCE	\$ 933	\$ 998	\$ 998
101	101-1130-412.1106	WORKER'S COMP INSURANCE	\$ 12,770	\$ 6,730	\$ 7,120
101	101-1130-412.1107	FICA	\$ 15,523	\$ 7,360	\$ 7,614
101	101-1130-412.1108	MGT MEDICAL REIMBURSEMENT	\$ 483	\$ 126	\$ 126
101	101-1130-412.1109	PARS CITY CONTRIBUTION	\$ -	\$ 627	\$ 692
<b>Labor Subtotal</b>			<b>\$ 329,592</b>	<b>\$ 154,199</b>	<b>\$ 162,356</b>
<b>Other Costs</b>					
101	101-1130-412.2006	PROFESSIONAL SERVICES	\$ 29,400	\$ 20,000	\$ 21,000
101	101-1130-412.2104	TECHNICAL SERVICES	\$ 9,000	\$ 11,100	\$ 11,500
101	101-1130-412.2804	TRAVEL, TRAINING, MEETING	\$ 8,000	\$ 4,500	\$ 4,500
101	101-1130-412.2806	MILEAGE REIMBURSEMENT	\$ 200	\$ 100	\$ 100
101	101-1130-412.2807	ADVERTISING	\$ 1,500	\$ 1,000	\$ 1,000
101	101-1130-412.2809	POSTAGE & FREIGHT	\$ 200	\$ 100	\$ 100
101	101-1130-412.2811	PRINTING SERVICES	\$ 200	\$ 1,500	\$ 1,500
101	101-1130-412.2812	MEMBERSHIP DUES	\$ 3,100	\$ 1,500	\$ 1,500
101	101-1130-412.2814	SUBSCRIBE & PUBLICATIONS	\$ 1,000	\$ 6,600	\$ 6,600
101	101-1130-412.2901	TRAINING & EDUCATION-MOU	\$ 5,200	\$ 23,000	\$ 23,000
101	101-1130-412.2902	EMPLOYEE RECOGNITION AWARD	\$ 3,700	\$ 3,500	\$ 3,500
101	101-1130-412.3001	OFFICE SUPPLIES	\$ 600	\$ 300	\$ 300
101	101-1130-412.3002	OPERATING SUPPLIES	\$ 1,500	\$ 750	\$ 1,000
<b>Other Subtotal</b>			<b>\$ 63,600</b>	<b>\$ 73,950</b>	<b>\$ 75,600</b>
<b>Human Resources Total</b>			<b>\$ 393,192</b>	<b>\$ 228,149</b>	<b>\$ 237,956</b>

## Fiscal Year 2020 & 2021 Expenditures

### Administrative Services

Staff in the Administrative Services/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 Administrative Services/Finance staff. The Administrative Services/Finance Department is also where business licenses are issued and administered.

Other important responsibilities of the Administrative Services 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1210-413.1001	SALARIES FULL-TIME	\$ 367,445	\$ 400,225	\$ 403,795
101	101-1210-413.1002	SALARIES PART-TIME	\$ 27,037	\$ 26,396	\$ 28,131
101	101-1210-413.1008	AUTO ALLOWANCE	\$ 3,168	\$ 4,320	\$ 4,320
101	101-1210-413.1009	CELL PHONE ALLOWANCE	\$ 360	\$ 750	\$ 750
101	101-1210-413.1101	PERS-CITY PORTION	\$ 113,873	\$ 45,383	\$ 49,080
101	101-1210-413.1103	SECTION 125 CAFETERIA	\$ 85,426	\$ 97,347	\$ 97,347
101	101-1210-413.1104	LIFE INSURANCE	\$ 1,211	\$ 764	\$ 764
101	101-1210-413.1105	UNEMPLOYMENT INSURANCE	\$ 2,691	\$ 2,626	\$ 2,626
101	101-1210-413.1106	WORKER'S COMP INSURANCE	\$ 28,175	\$ 25,881	\$ 26,204
101	101-1210-413.1107	FICA	\$ 32,426	\$ 33,362	\$ 33,552
101	101-1210-413.1108	MGT MEDICAL REIMBURSEMENT	\$ 252	\$ 105	\$ 105
101	101-1210-413.1109	PARS CITY CONTRIBUTION	\$ 1,014	\$ 990	\$ 1,055
<b>Labor Subtotal</b>			<b>\$ 663,078</b>	<b>\$ 638,149</b>	<b>\$ 647,729</b>
<b>Other Costs</b>					
101	101-1210-413.2006	PROFESSIONAL SERVICES	\$ 53,850	\$ 53,850	\$ 54,000
101	101-1210-413.2017	COPIER LEASES	\$ 32,000	\$ -	\$ -
101	101-1210-413.2027	BANKING/FIN SRVCS CHARGES	\$ 31,000	\$ 30,000	\$ 31,000
101	101-1210-413.2104	TECHNICAL SERVICES	\$ 500	\$ 500	\$ 500
101	101-1210-413.2804	TRAVEL, TRAINING, MEETING	\$ 4,500	\$ 1,000	\$ 1,500
101	101-1210-413.2809	POSTAGE & FREIGHT	\$ 10,750	\$ 100	\$ 150
101	101-1210-413.2811	PRINTING SERVICES	\$ 3,000	\$ 1,500	\$ 1,750
101	101-1210-413.2812	MEMBERSHIP DUES	\$ 19,000	\$ 2,000	\$ 2,500
101	101-1210-413.2902	EMPLOYEE RECOGNITION AWARD	\$ 500	\$ 500	\$ 500
101	101-1210-413.2904	OTHER SERVICES & CHARGES	\$ 2,250	\$ 2,000	\$ 2,000
101	101-1210-413.3001	OFFICE SUPPLIES	\$ 6,500	\$ 2,000	\$ 2,250
101	101-1210-413.3002	OPERATING SUPPLIES	\$ 1,500	\$ 250	\$ 250
<b>Other Subtotal</b>			<b>\$ 165,350</b>	<b>\$ 93,700</b>	<b>\$ 96,400</b>
<b>Admin Services Total</b>			<b>\$ 828,428</b>	<b>\$ 731,849</b>	<b>\$ 744,129</b>

# Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
101	101-1220-413.2001	ATTORNEY SERVICES	\$ 25,000	\$ 25,000	\$ 25,000
101	101-1220-413.2002	ATTORNEY SERVICES-OTHER	\$ 123,000	\$ 125,000	\$ 130,000
<b>Other Subtotal</b>			<b>\$ 148,000</b>	<b>\$ 150,000</b>	<b>\$ 155,000</b>
<b>City Attorney Total</b>			<b>\$ 148,000</b>	<b>\$ 150,000</b>	<b>\$ 155,000</b>

## Fiscal Year 2020 & 2021 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 2020.

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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1230-413.1001	SALARIES FULL-TIME	\$ 356,793	\$ 539,971	\$ 562,214
101	101-1230-413.1008	AUTO ALLOWANCE	\$ 9,960	\$ 11,580	\$ 11,580
101	101-1230-413.1009	CELL PHONE ALLOWANCE	\$ 2,100	\$ 2,370	\$ 2,370
101	101-1230-413.1101	PERS-CITY PORTION	\$ 60,897	\$ 45,477	\$ 50,624
101	101-1230-413.1103	SECTION 125 CAFETERIA	\$ 61,479	\$ 85,020	\$ 85,020
101	101-1230-413.1104	LIFE INSURANCE	\$ 1,158	\$ 1,330	\$ 1,330
101	101-1230-413.1105	UNEMPLOYMENT INSURANCE	\$ 1,910	\$ 2,539	\$ 2,539
101	101-1230-413.1106	WORKER'S COMP INSURANCE	\$ 25,263	\$ 32,612	\$ 33,969
101	101-1230-413.1107	FICA	\$ 31,863	\$ 42,140	\$ 43,841
101	101-1230-413.1108	MGT MEDICAL REIMBURSEMENT	\$ 231	\$ 231	\$ 231
<b>Labor Subtotal</b>			<b>\$ 551,654</b>	<b>\$ 763,270</b>	<b>\$ 793,718</b>
<b>Other Costs</b>					
101	101-1230-413.2006	PROFESSIONAL SERVICES	\$ 7,500	\$ 50,000	\$ 8,000
101	101-1230-413.2016	PLAN CHECK SERVICES	\$ 2,500	\$ -	\$ -
101	101-1230-413.2804	TRAVEL, TRAINING, MEETING	\$ 5,500	\$ 6,000	\$ 6,500
101	101-1230-413.2806	MILEAGE REIMBURSEMENT	\$ 150	\$ 50	\$ 50
101	101-1230-413.2809	POSTAGE & FREIGHT	\$ 100	\$ 100	\$ 100
101	101-1230-413.2811	PRINTING SERVICES	\$ 1,200	\$ 150	\$ 150
101	101-1230-413.2812	MEMBERSHIP DUES	\$ 5,150	\$ 3,000	\$ 3,500
101	101-1230-413.2814	SUBSCRIBE & PUBLICATIONS	\$ 150	\$ 150	\$ 150
101	101-1230-413.2901	TRAINING & EDUCATION-MOU	\$ 1,000	\$ -	\$ -
101	101-1230-413.2902	EMPLOYEE RECOGNITION AWARD	\$ 500	\$ 500	\$ 500
101	101-1230-413.2904	OTHER SERVICES & CHARGES	\$ 1,200	\$ 250	\$ 250
101	101-1230-413.3001	OFFICE SUPPLIES	\$ 1,500	\$ 750	\$ 1,000
101	101-1230-413.3002	OPERATING SUPPLIES	\$ 3,500	\$ 500	\$ 500
<b>Other Subtotal</b>			<b>\$ 29,950</b>	<b>\$ 61,450</b>	<b>\$ 20,700</b>
<b>CIP Other Costs</b>			<b>-</b>		
101	101-1230-513.2006	PROFESSIONAL SERVICES	\$ 100,000	\$ -	\$ -
<b>CIP Other Subtotal</b>			<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Comm. Development Total</b>			<b>\$ 681,604</b>	<b>\$ 824,720</b>	<b>\$ 814,418</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-1910-419.1001	SALARIES FULL-TIME	\$ 112,822	\$ 135,640	\$ 141,445
101	101-1910-419.1002	SALARIES PART-TIME	\$ -	\$ -	\$ -
101	101-1910-419.1003	OVERTIME	\$ 500	\$ 2,500	\$ 2,500
101	101-1910-419.1008	AUTO ALLOWANCE	\$ -	\$ 525	\$ 528
101	101-1910-419.1009	CELL PHONE ALLOWANCE	\$ -	\$ 60	\$ 60
101	101-1910-419.1101	PERS-CITY PORTION	\$ 26,430	\$ 12,180	\$ 13,530
101	101-1910-419.1103	SECTION 125 CAFETERIA	\$ 24,840	\$ 36,087	\$ 36,087
101	101-1910-419.1104	LIFE INSURANCE	\$ 269	\$ 307	\$ 307
101	101-1910-419.1105	UNEMPLOYMENT INSURANCE	\$ 998	\$ 1,042	\$ 1,042
101	101-1910-419.1106	WORKER'S COMP INSURANCE	\$ 6,882	\$ 8,252	\$ 8,606
101	101-1910-419.1107	FICA	\$ 9,336	\$ 10,981	\$ 11,386
101	101-1910-419.1108	MGT MEDICAL REIMBURSEMENT	\$ -	\$ 42	\$ 42
101	101-1910-419.1109	PARS CITY CONTRIBUTION	\$ -	\$ -	\$ -
<b>Labor Subtotal</b>			<b>\$ 182,077</b>	<b>\$ 207,616</b>	<b>\$ 215,533</b>
<b>Other Costs</b>					
101	101-1910-419.2006	PROFESSIONAL SERVICES	\$ 3,000	\$ 3,000	\$ 3,000
101	101-1910-419.2018	FIRE EXTINGUISHER SERVICE	\$ 550	\$ 550	\$ 550
101	101-1910-419.2022	PEST CONTROL SERVICE	\$ 4,300	\$ 4,300	\$ 4,500
101	101-1910-419.2023	SECURITY & ALARM	\$ 2,500	\$ 3,000	\$ 3,200
101	101-1910-419.2104	TECHNICAL SERVICES	\$ 20,000	\$ 19,000	\$ 20,000
101	101-1910-419.2502	RENT-EQUIPMENT	\$ 500	\$ 500	\$ 500
101	101-1910-419.2701	GAS & ELECTRIC (SDG&E)	\$ 70,350	\$ 67,000	\$ 69,000
101	101-1910-419.2702	UTILITIES-WATER	\$ 25,680	\$ 26,000	\$ 28,000
101	101-1910-419.2703	UTILITIES-SEWER	\$ 14,900	\$ 14,500	\$ 15,500
101	101-1910-419.2801	MAINTENANCE & REPAIR	\$ 28,000	\$ 25,000	\$ 25,000
101	101-1910-419.2813	FEES & LICENSES	\$ 1,500	\$ 1,500	\$ 1,500
101	101-1910-419.3002	OPERATING SUPPLIES	\$ 23,620	\$ 22,000	\$ 24,000
101	101-1910-419.3022	SMALL TOOLS/NON-CAPITAL	\$ 600	\$ 500	\$ 600
<b>Other Subtotal</b>			<b>\$ 195,500</b>	<b>\$ 186,850</b>	<b>\$ 195,350</b>
<b>Facilities Maintenance Total</b>			<b>\$ 377,577</b>	<b>\$ 394,466</b>	<b>\$ 410,883</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
101	101-1920-419.1110	PENSION EXPENSE	\$ -	\$ 595,745	\$ 650,000
101	101-1920-419.2017	COPIER LEASE	\$ -	\$ 32,000	\$ 32,000
101	101-1920-419.3002	OPERATING SUPPLIES (FIRST-AID)	\$ -	\$ 250	\$ 500
101	101-1920-419.2812	MEMBERSHIPS (SANDAG, etc.)	\$ -	\$ 14,000	\$ 15,000
101	101-1920-419.2809	CITYWIDE POSTAGE	\$ -	\$ 10,000	\$ 11,000
101	101-1920-419.3001	OFFICE SUPPLIES	\$ -	\$ 3,157	\$ 4,000
101	101-1920-419.2605	ABC-TECHNOLOGY SVC CHARGE	\$ 378,554	\$ 314,000	\$ 315,000
101	101-1920-419.2606	ABC-RISK MGMT SVC CHARGE	\$ 160,000	\$ 229,942	\$ 275,000
101	101-1920-419.2607	ABC-FMP EQUIPMENT CHARGE	\$ 304,120	\$ 140,000	\$ 175,000
101	101-1920-419.2608	ABC-FACILITIES CHARGES	\$ 101,839	\$ 50,000	\$ 50,000
101	101-1920-419.9003	TRANSFER OUT	\$ 17,000	\$ 17,000	\$ 17,000
<b>Other Subtotal</b>			<b>\$ 961,513</b>	<b>\$ 1,406,094</b>	<b>\$ 1,544,500</b>
<b>Non-Departmental Total</b>			<b>\$ 961,513</b>	<b>\$ 1,406,094</b>	<b>\$ 1,544,500</b>

## Fiscal Year 2020 & 2021 Expenditures

### Sheriff's Department

The City of Imperial Beach contracts with the San Diego County Sheriff for law enforcement services in the City. Together with the other 10 cities in the County that contract with the Sheriff, a multi-year contract was negotiated with the County for this service. The cost escalations negotiated are significant and are increasing more quickly than other areas of the budget.

Regardless, public safety is the highest priority of the City Council and a stated goal is to maintain current personnel levels in all public safety departments. Therefore, the personnel levels in the Sheriff's Department are anticipated to remain constant in the foreseeable future.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
101	101-3010-421.2006	PROFESSIONAL SERVICES	\$ 7,081,000	\$ 7,510,854	\$ 7,886,397
101	101-3010-421.2104	TECHNICAL SERVICES	\$ 61,000	\$ 57,000	\$ 61,000
101	101-3010-421.2125	RCS PROGRAM	\$ 30,000	\$ 26,500	\$ 30,000
<b>Other Subtotal</b>			<b>\$ 7,172,000</b>	<b>\$ 7,594,354</b>	<b>\$ 7,977,397</b>
<b>Sheriff Total</b>			<b>\$ 7,172,000</b>	<b>\$ 7,594,354</b>	<b>\$ 7,977,397</b>

## Fiscal Year 2020 & 2021 Expenditures

### Fire Department

In addition to providing fire fighting and prevention services, the Fire Department responds to every medical call in the City, as well as in surrounding communities when needed, and provides Emergency Management services for the community.

A recent accomplishment for the Fire Department was the addition of a 12<sup>th</sup> 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-3020-422.1001	SALARIES FULL-TIME	\$ 1,419,311	\$ 1,314,616	\$ 1,264,986
101	101-3020-422.1003	OVERTIME	\$ 123,300	\$ 120,000	\$ 120,000
101	101-3020-422.1006	FLSA WAGES	\$ 25,716	\$ 26,486	\$ 26,433
101	101-3020-422.1008	AUTO ALLOWANCE	\$ 3,600	\$ -	\$ -
101	101-3020-422.1009	CELL PHONE ALLOWANCE	\$ 1,200	\$ 600	\$ 600
101	101-3020-422.1101	PERS-CITY PORTION	\$ 489,612	\$ 211,723	\$ 215,194
101	101-3020-422.1103	SECTION 125 CAFETERIA	\$ 189,340	\$ 255,794	\$ 240,794
101	101-3020-422.1104	LIFE INSURANCE	\$ 2,564	\$ 2,020	\$ 1,995
101	101-3020-422.1105	UNEMPLOYMENT INSURANCE	\$ 6,510	\$ 6,510	\$ 6,076
101	101-3020-422.1106	WORKER'S COMP INSURANCE	\$ 82,637	\$ 79,483	\$ 76,456
101	101-3020-422.1107	FICA	\$ 110,142	\$ 110,134	\$ 103,637
101	101-3020-422.1108	MGT MEDICAL REIMBURSEMENT	\$ 420	\$ 420	\$ 420
<b>Labor Subtotal</b>			<b>\$ 2,454,352</b>	<b>\$ 2,127,786</b>	<b>\$ 2,056,591</b>
<b>Other Costs</b>					
101	101-3020-422.2006	PROFESSIONAL SERVICES	\$ 41,750	\$ 38,500	\$ 40,000
101	101-3020-422.2017	COPIER LEASES	\$ 3,500	\$ -	\$ -
101	101-3020-422.2104	TECHNICAL SERVICES	\$ 80,000	\$ 120,000	\$ 125,000
101	101-3020-422.2125	RCS PROGRAM	\$ 7,252	\$ 7,350	\$ 7,500
101	101-3020-422.2503	RENT-UNIFORMS	\$ 250	\$ 250	\$ -
101	101-3020-422.2705	UTILITIES-CELL PHONES	\$ 4,500	\$ 4,100	\$ 4,200
101	101-3020-422.2801	MAINTENANCE & REPAIR	\$ 5,000	\$ 2,700	\$ 2,750
101	101-3020-422.2804	TRAVEL, TRAINING, MEETING	\$ 3,500	\$ 1,000	\$ 1,000
101	101-3020-422.2812	MEMBERSHIP DUES	\$ 700	\$ 900	\$ 1,000
101	101-3020-422.2814	SUBSCRIBE & PUBLICATIONS	\$ 1,500	\$ 500	\$ 500
101	101-3020-422.2901	TRAINING & EDUCATION-MOU	\$ 5,000	\$ -	\$ -
101	101-3020-422.3001	OFFICE SUPPLIES	\$ 6,500	\$ 500	\$ 600
101	101-3020-422.3002	OPERATING SUPPLIES	\$ 50,000	\$ 45,000	\$ 47,000
101	101-3020-422.3022	SMALL TOOLS/NON-CAPITAL	\$ 5,000	\$ 2,000	\$ 2,000
<b>Other Subtotal</b>			<b>\$ 214,452</b>	<b>\$ 222,800</b>	<b>\$ 231,550</b>
<b>Fire Department Total</b>			<b>\$ 2,668,804</b>	<b>\$ 2,350,586</b>	<b>\$ 2,288,141</b>

## Fiscal Year 2020 & 2021 Expenditures

### Marine Safety

The Marine Safety Department provides lifeguard services and general oversight of the coastal tidelands for the City. Funded primarily by the Unified Port of San Diego to maintain the safety and cleanliness of the portion of the Port District in Imperial Beach, the Marine Safety Department teams up with the Tidelands Department to accomplish these tasks.

In 2018, the structure of the Department was modified to provide better oversight of the daily activities. Two Marine Lieutenant positions were created in addition to the two existing Marine Sergeant positions. These adjustments resulted in more oversight and a safer visitor experience in the beach areas.

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.

Another function of the Marine Safety Department is oversight of the Imperial Beach Junior Lifeguard Program. The program is highly successful, self-sustaining and revenues cover all expenses. There are regular requests to expand the program to allow for more participants.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-3030-423.1001	SALARIES FULL-TIME	\$ 523,481	\$ 572,422	\$ 587,263
101	101-3030-423.1002	SALARIES PART-TIME	\$ 275,000	\$ 289,741	\$ 303,641
101	101-3030-423.1003	OVERTIME	\$ 30,000	\$ 30,000	\$ 30,000
101	101-3030-423.1007	STAND-BY PAY	\$ 2,000	\$ 3,000	\$ 3,000
101	101-3030-423.1009	CELL PHONE ALLOWANCE	\$ 360	\$ 360	\$ 360
101	101-3030-423.1101	PERS-CITY PORTION	\$ 78,914	\$ 78,888	\$ 85,156
101	101-3030-423.1103	SECTION 125 CAFETERIA	\$ 108,914	\$ 113,250	\$ 113,250
101	101-3030-423.1104	LIFE INSURANCE	\$ 7,316	\$ 7,305	\$ 7,305
101	101-3030-423.1105	UNEMPLOYMENT INSURANCE	\$ 14,732	\$ 10,242	\$ 10,242
101	101-3030-423.1106	WORKER'S COMP INSURANCE	\$ 31,849	\$ 52,405	\$ 54,158
101	101-3030-423.1107	FICA	\$ 48,752	\$ 48,255	\$ 49,407
101	101-3030-423.1108	MGT MEDICAL REIMBURSEMENT	\$ 252	\$ 252	\$ 252
101	101-3030-423.1109	PARS CITY CONTRIBUTION	\$ 9,800	\$ 10,866	\$ 11,387
<b>Labor Subtotal</b>			<b>\$ 1,131,370</b>	<b>\$ 1,216,986</b>	<b>\$ 1,255,421</b>
<b>Other Costs</b>					
101	101-3030-423.2006	PROFESSIONAL SERVICES	\$ 10,000	\$ 4,000	\$ 4,000
101	101-3030-423.2017	COPIER LEASES	\$ 4,000	\$ -	\$ -
101	101-3030-423.2104	TECHNICAL SERVICES	\$ 2,000	\$ 1,500	\$ 1,500
101	101-3030-423.2125	RCS PROGRAM	\$ 14,000	\$ 10,000	\$ 10,500
101	101-3030-423.2503	RENT-UNIFORMS	\$ 14,000	\$ 11,000	\$ 11,000
101	101-3030-423.2705	UTILITIES-CELL PHONES	\$ 2,000	\$ 2,300	\$ 2,400
101	101-3030-423.2801	MAINTENANCE & REPAIR	\$ 10,000	\$ 9,000	\$ 10,000
101	101-3030-423.2804	TRAVEL, TRAINING, MEETING	\$ 18,000	\$ 8,500	\$ 9,000
101	101-3030-423.2810	EMT REIMBURSEMENT	\$ -	\$ 3,600	\$ 3,600
101	101-3030-423.2902	EMPLOYEE RECOGNITION AWARD	\$ 2,500	\$ 2,000	\$ 2,000
101	101-3030-423.3002	OPERATING SUPPLIES	\$ 25,000	\$ 20,000	\$ 22,500
<b>Other Subtotal</b>			<b>\$ 101,500</b>	<b>\$ 71,900</b>	<b>\$ 76,500</b>
<b>Marine Safety Total</b>			<b>\$ 1,232,870</b>	<b>\$ 1,288,886</b>	<b>\$ 1,331,921</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-3035-423.1002	SALARIES PART-TIME	\$ 23,000	\$ 16,125	\$ 16,125
101	101-3035-423.1105	UNEMPLOYMENT INSURANCE	\$ 1,000	\$ 1,000	\$ 1,000
101	101-3035-423.1107	FICA	\$ 300	\$ 300	\$ 300
101	101-3035-423.1109	PARS CITY CONTRIBUTION	\$ 825	\$ 825	\$ 825
<b>Labor Subtotal</b>			<b>\$ 25,125</b>	<b>\$ 18,250</b>	<b>\$ 18,250</b>
<b>Other Costs</b>					
101	101-3035-423.2503	RENT-UNIFORMS	\$ 15,000	\$ 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	\$ 4,000	\$ 4,000
101	101-3035-423.2812	MEMBERSHIP DUES	\$ 4,000	\$ 4,000	\$ 4,000
101	101-3035-423.3002	OPERATING SUPPLIES	\$ 5,000	\$ 5,000	\$ 5,000
<b>Other Subtotal</b>			<b>\$ 30,000</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>
<b>Junior Lifeguard Total</b>			<b>\$ 55,125</b>	<b>\$ 44,750</b>	<b>\$ 44,750</b>

## Fiscal Year 2020 & 2021 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. Currently, the City has temporarily outsourced building plan reviews and inspections to augment the current professional staff while searching for a full-time Building Official.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-3040-424.1001	SALARIES FULL-TIME	\$ 218,632	\$ 94,607	\$ 223,945
101	101-3040-424.1008	AUTO ALLOWANCE	\$ 4,500	\$ 2,100	\$ 3,900
101	101-3040-424.1009	CELL PHONE ALLOWANCE	\$ 870	\$ 270	\$ 870
101	101-3040-424.1101	PERS-CITY PORTION	\$ 13,165	\$ 6,362	\$ 21,291
101	101-3040-424.1103	SECTION 125 CAFETERIA	\$ 33,965	\$ 24,013	\$ 44,139
101	101-3040-424.1104	LIFE INSURANCE	\$ 616	\$ 571	\$ 925
101	101-3040-424.1105	UNEMPLOYMENT INSURANCE	\$ 933	\$ 499	\$ 933
101	101-3040-424.1106	WORKER'S COMP INSURANCE	\$ 13,262	\$ 5,694	\$ 13,583
101	101-3040-424.1107	FICA	\$ 16,071	\$ 7,550	\$ 17,850
101	101-3040-424.1108	MGT MEDICAL REIMBURSEMENT	\$ 63	\$ 63	\$ 63
<b>Labor Subtotal</b>			<b>\$ 302,077</b>	<b>\$ 141,729</b>	<b>\$ 327,499</b>
<b>Other Costs</b>					
101	101-3040-424.2006	PROFESSIONAL SERVICES	\$ -	\$ 48,000	\$ 25,000
101	101-3040-424.2016	PLAN CHECK SERVICES	\$ 5,000	\$ 4,000	\$ 5,000
101	101-3040-424.2804	TRAVEL, TRAINING, MEETING	\$ 2,500	\$ 1,000	\$ 1,000
101	101-3040-424.2809	POSTAGE & FREIGHT	\$ 100	\$ 100	\$ 100
101	101-3040-424.2811	PRINTING SERVICES	\$ 500	\$ 100	\$ 100
101	101-3040-424.2812	MEMBERSHIP DUES	\$ 400	\$ 400	\$ 400
101	101-3040-424.2814	SUBSCRIBE & PUBLICATIONS	\$ 1,500	\$ 400	\$ 400
101	101-3040-424.3001	OFFICE SUPPLIES	\$ 500	\$ 400	\$ 400
101	101-3040-424.3002	OPERATING SUPPLIES	\$ 500	\$ 250	\$ 250
101	101-3040-424.3022	SMALL TOOLS/NON-CAPITAL	\$ 600	\$ 250	\$ 250
<b>Other Subtotal</b>			<b>\$ 11,600</b>	<b>\$ 54,900</b>	<b>\$ 32,900</b>
<b>Building and Housing Inspection Total</b>			<b>\$ 313,677</b>	<b>\$ 196,629</b>	<b>\$ 360,399</b>

## Fiscal Year 2020 & 2021 Expenditures

### Animal Control

The City of Imperial Beach contracts with the San Diego Humane Society for Animal Control services. In 2018, the City Council determined that a change from the City of Chula Vista Animal Control to the Humane Society would allow the City to expand the services from 4 days per week to 7 days per week for approximately the same cost.

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	Adopted FY19	Budget FY20	Budget FY21
	<b>Other Costs</b>				
101	101-3050-425.2006	PROFESSIONAL SERVICES	\$ 281,000	\$ 291,000	\$ 300,000
	<b>Other Subtotal</b>		<b>\$ 281,000</b>	<b>\$ 291,000</b>	<b>\$ 300,000</b>
<b>Animal Control Total</b>			<b>\$ 281,000</b>	<b>\$ 291,000</b>	<b>\$ 300,000</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-3070-427.1001	SALARIES FULL-TIME	\$ 72,321	\$ 74,698	\$ 74,698
101	101-3070-427.1002	SALARIES PART-TIME	\$ 30,543	\$ 30,103	\$ 30,103
101	101-3070-427.1008	AUTO ALLOWANCE	\$ 300	\$ 300	\$ 300
101	101-3070-427.1009	CELL PHONE ALLOWANCE	\$ 590	\$ 90	\$ 90
101	101-3070-427.1101	PERS-CITY PORTION	\$ 20,520	\$ 9,764	\$ 10,439
101	101-3070-427.1103	SECTION 125 CAFETERIA	\$ 14,442	\$ 18,786	\$ 18,786
101	101-3070-427.1104	LIFE INSURANCE	\$ 152	\$ 152	\$ 152
101	101-3070-427.1105	UNEMPLOYMENT INSURANCE	\$ 890	\$ 890	\$ 890
101	101-3070-427.1106	WORKER'S COMP INSURANCE	\$ 6,244	\$ 6,361	\$ 6,361
101	101-3070-427.1107	FICA	\$ 8,453	\$ 7,913	\$ 7,913
101	101-3070-427.1108	MGT MEDICAL REIMBURSEMENT	\$ 21	\$ 21	\$ 21
<b>Labor Subtotal</b>			<b>\$ 154,476</b>	<b>\$ 149,078</b>	<b>\$ 149,753</b>
<b>Other Costs</b>					
101	101-3070-427.2104	TECHNICAL SERVICES	\$ 11,500	\$ 11,500	\$ 12,000
101	101-3070-427.2804	TRAVEL, TRAINING, MEETING	\$ 2,000	\$ 500	\$ 500
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	\$ 200	\$ 200
101	101-3070-427.2814	SUBSCRIBE & PUBLICATIONS	\$ 200	\$ 100	\$ 100
101	101-3070-427.3001	OFFICE SUPPLIES	\$ 750	\$ 250	\$ 250
101	101-3070-427.3002	OPERATING SUPPLIES	\$ 500	\$ 250	\$ 250
101	101-3070-427.3022	SMALL TOOLS/NON-CAPITAL	\$ 600	\$ -	\$ -
<b>Other Subtotal</b>			<b>\$ 15,950</b>	<b>\$ 13,000</b>	<b>\$ 13,500</b>
<b>Code Compliance Total</b>			<b>\$ 170,426</b>	<b>\$ 162,078</b>	<b>\$ 163,253</b>

### Fiscal Year 2020 & 2021 Expenditures

<b>Non-Departmental - PW</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>CIP Other Costs</b>					
101	101-5000-532.2006	PROFESSIONAL SERVICES	\$ 250,000	\$ -	\$ -
<b>CIP Other Subtotal</b>			<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Non-Department PW Total</b>			<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-5010-431.1001	SALARIES FULL-TIME	\$ 532,346	\$ 500,399	\$ 513,376
101	101-5010-431.1002	SALARIES PART-TIME	\$ 1,000	\$ 3,100	\$ 3,100
101	101-5010-431.1003	OVERTIME	\$ 3,100	\$ 2,000	\$ 2,000
101	101-5010-431.1007	STAND-BY PAY	\$ -	\$ 10,000	\$ 10,000
101	101-5010-431.1008	AUTO ALLOWANCE	\$ 4,800	\$ 2,400	\$ 2,400
101	101-5010-431.1009	CELL PHONE ALLOWANCE	\$ 1,350	\$ 750	\$ 750
101	101-5010-431.1101	PERS-CITY PORTION	\$ 93,393	\$ 47,640	\$ 52,048
101	101-5010-431.1103	SECTION 125 CAFETERIA	\$ 98,460	\$ 110,567	\$ 110,567
101	101-5010-431.1104	LIFE INSURANCE	\$ 1,051	\$ 1,177	\$ 1,177
101	101-5010-431.1105	UNEMPLOYMENT INSURANCE	\$ 3,364	\$ 3,472	\$ 3,472
101	101-5010-431.1106	WORKER'S COMP INSURANCE	\$ 34,406	\$ 30,237	\$ 31,029
101	101-5010-431.1107	FICA	\$ 42,944	\$ 38,434	\$ 39,427
101	101-5010-431.1108	MGT MEDICAL REIMBURSEMENT	\$ 105	\$ 105	\$ 105
<b>Labor Subtotal</b>			<b>\$ 816,319</b>	<b>\$ 750,281</b>	<b>\$ 769,451</b>
<b>Other Costs</b>					
101	101-5010-431.2006	PROFESSIONAL SERVICES	\$ 12,000	\$ 8,500	\$ 9,000
101	101-5010-431.2104	TECHNICAL SERVICES	\$ 83,900	\$ 60,000	\$ 62,500
101	101-5010-431.2123	TRAFFIC CONTROL	\$ 43,000	\$ 38,000	\$ 40,000
101	101-5010-431.2502	RENT-EQUIPMENT	\$ 2,000	\$ 500	\$ 500
101	101-5010-431.2701	GAS & ELECTRIC (SDG&E)	\$ 130,400	\$ 116,000	\$ 119,000
101	101-5010-431.2801	MAINTENANCE & REPAIR	\$ 6,700	\$ 2,100	\$ 2,100
101	101-5010-431.2813	FEES & LICENSES	\$ 750	\$ 250	\$ 250
101	101-5010-431.2904	OTHER SERVICES & CHARGES	\$ 750	\$ 250	\$ 250
101	101-5010-431.3002	OPERATING SUPPLIES	\$ 36,100	\$ 35,000	\$ 35,000
101	101-5010-431.3022	SMALL TOOLS/NON-CAPITAL	\$ 1,000	\$ 250	\$ 250
<b>Other Subtotal</b>			<b>\$ 316,600</b>	<b>\$ 260,850</b>	<b>\$ 268,850</b>
<b>Street Maintenance Total</b>			<b>\$ 1,132,919</b>	<b>\$ 1,011,131</b>	<b>\$ 1,038,301</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-5020-432.1001	SALARIES FULL-TIME	\$ 174,844	\$ 171,064	\$ 177,124
101	101-5020-432.1008	AUTO ALLOWANCE	\$ 5,520	\$ 2,400	\$ 2,400
101	101-5020-432.1009	CELL PHONE ALLOWANCE	\$ 1,470	\$ 750	\$ 750
101	101-5020-432.1101	PERS-CITY PORTION	\$ 81,147	\$ 13,498	\$ 14,924
101	101-5020-432.1103	SECTION 125 CAFETERIA	\$ 36,060	\$ 35,641	\$ 35,641
101	101-5020-432.1104	LIFE INSURANCE	\$ 530	\$ 475	\$ 475
101	101-5020-432.1105	UNEMPLOYMENT INSURANCE	\$ 1,280	\$ 868	\$ 868
101	101-5020-432.1106	WORKER'S COMP INSURANCE	\$ 17,207	\$ 10,294	\$ 10,664
101	101-5020-432.1107	FICA	\$ 20,993	\$ 13,505	\$ 13,969
101	101-5020-432.1108	MGT MEDICAL REIMBURSEMENT	\$ 210	\$ 105	\$ 105
<b>Labor Subtotal</b>			<b>\$ 339,261</b>	<b>\$ 248,600</b>	<b>\$ 256,920</b>
<b>Other Costs</b>					
101	101-5020-432.2503	RENT-UNIFORMS	\$ 9,100	\$ 9,100	\$ 9,250
101	101-5020-432.2705	UTILITIES-CELL PHONES	\$ 8,800	\$ 9,600	\$ 9,750
101	101-5020-432.2804	TRAVEL, TRAINING, MEETING	\$ 8,050	\$ 6,000	\$ 6,500
101	101-5020-432.2809	POSTAGE & FREIGHT	\$ 100	\$ 150	\$ 150
101	101-5020-432.2811	PRINTING SERVICES	\$ 400	\$ 400	\$ 400
101	101-5020-432.2812	MEMBERSHIP DUES	\$ 400	\$ 400	\$ 400
101	101-5020-432.2902	EMPLOYEE RECOGNITION AWARD	\$ 500	\$ 500	\$ 500
101	101-5020-432.3001	OFFICE SUPPLIES	\$ 3,850	\$ 3,000	\$ 3,500
101	101-5020-432.3002	OPERATING SUPPLIES	\$ 2,500	\$ 2,500	\$ 2,500
<b>Other Subtotal</b>			<b>\$ 33,700</b>	<b>\$ 31,650</b>	<b>\$ 32,950</b>
<b>PW Administration Total</b>			<b>\$ 372,961</b>	<b>\$ 280,250</b>	<b>\$ 289,870</b>

## Fiscal Year 2020 & 2021 Expenditures

### Solid Waste Management

Solid Waste services in Imperial Beach are provided by EDCO, a private waste management company. However, there are many tasks associated with waste management in the community in addition to managing the solid waste contract. Oversight of the activities is provided by the Environmental & Natural Resources Director. Programs to reduce solid waste, encourage recycling, reduce the amount of waste entering landfills, reducing pollution from single use plastics and other activities are conducted by the Department. In the past year, a Marine Protection Ordinance was created and updated in an effort to encourage environmental stewardship.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-5040-434.1001	SALARIES FULL-TIME	\$ 15,426	\$ 29,275	\$ 31,300
101	101-5040-434.1008	AUTO ALLOWANCE	\$ -	\$ 528	\$ 528
101	101-5040-434.1009	CELL PHONE ALLOWANCE	\$ -	\$ 60	\$ 60
101	101-5040-434.1101	PERS-CITY PORTION	\$ 1,111	\$ 2,622	\$ 3,014
101	101-5040-434.1103	SECTION 125 CAFETERIA	\$ 2,700	\$ 3,266	\$ 3,266
101	101-5040-434.1104	LIFE INSURANCE	\$ 29	\$ 67	\$ 67
101	101-5040-434.1105	UNEMPLOYMENT INSURANCE	\$ 109	\$ 152	\$ 152
101	101-5040-434.1106	WORKER'S COMP INSURANCE	\$ 925	\$ 1,764	\$ 1,887
101	101-5040-434.1107	FICA	\$ 1,236	\$ 2,422	\$ 2,422
101	101-5040-434.1108	MGT MEDICAL REIMBURSEMENT	\$ -	\$ 42	\$ 42
<b>Labor Subtotal</b>			<b>\$ 21,536</b>	<b>\$ 40,198</b>	<b>\$ 42,738</b>
<b>Other Costs</b>					
101	101-5040-434.2104	TECHNICAL SERVICES	\$ 16,000	\$ 12,500	\$ 13,000
101	101-5040-434.2813	FEES & LICENSES	\$ 400	\$ 200	\$ 200
101	101-5040-434.2904	OTHER SERVICES & CHARGES	\$ 7,500	\$ 4,000	\$ 5,000
101	101-5040-434.3002	OPERATING SUPPLIES	\$ 800	\$ 750	\$ 800
<b>Other Subtotal</b>			<b>\$ 24,700</b>	<b>\$ 17,450</b>	<b>\$ 19,000</b>
<b>Solid Waste Total</b>			<b>\$ 46,236</b>	<b>\$ 57,648</b>	<b>\$ 61,738</b>

## Fiscal Year 2020 & 2021 Expenditures

### Storm Drainage

As a coastal community, storm drainage is a critical function of the City. Almost anything that enters the storm drains of the City ends up in the ocean or the estuary. The City of Imperial Beach also acts as the administrator for managing all of the basin flows that enter the Tijuana River Valley. This is a significant undertaking that requires a lot of contracted work and staff support.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>CIP Other Costs</b>					
101	101-5050-540.2006	PROFESSIONAL SERVICES	\$ 770,000	\$ 860,000	\$ 921,000
<b>CIP Other Subtotal</b>			<b>\$ 770,000</b>	<b>\$ 860,000</b>	<b>\$ 921,000</b>
<b>Labor Costs</b>					
101	101-5050-435.1001	SALARIES FULL-TIME	\$ 79,013	\$ 138,928	\$ 147,546
101	101-5050-435.1003	OVERTIME	\$ 500	\$ -	\$ -
101	101-5050-435.1008	AUTO ALLOWANCE	\$ 1,080	\$ 3,696	\$ 3,696
101	101-5050-435.1009	CELL PHONE ALLOWANCE	\$ 180	\$ 420	\$ 420
101	101-5050-435.1101	PERS-CITY PORTION	\$ 6,553	\$ 13,684	\$ 15,586
101	101-5050-435.1103	SECTION 125 CAFETERIA	\$ 12,060	\$ 13,697	\$ 13,697
101	101-5050-435.1104	LIFE INSURANCE	\$ 185	\$ 350	\$ 350
101	101-5050-435.1105	UNEMPLOYMENT INSURANCE	\$ 456	\$ 629	\$ 629
101	101-5050-435.1106	WORKER'S COMP INSURANCE	\$ 4,762	\$ 8,394	\$ 8,920
101	101-5050-435.1107	FICA	\$ 6,243	\$ 11,405	\$ 11,446
101	101-5050-435.1108	MGT MEDICAL REIUMBURSEMENT	\$ -	\$ 294	\$ 294
<b>Labor Subtotal</b>			<b>\$ 111,032</b>	<b>\$ 191,497</b>	<b>\$ 202,584</b>
<b>Other Costs</b>					
101	101-5050-435.2006	PROFESSIONAL SERVICES	\$ 10,000	\$ 7,000	\$ 8,000
101	101-5050-435.2104	TECHNICAL SERVICES	\$ 6,500	\$ 5,000	\$ 5,000
101	101-5050-435.2801	MAINTENANCE & REPAIR	\$ 1,000	\$ 200	\$ 200
101	101-5050-435.2813	FEES & LICENSES	\$ 20,400	\$ 16,000	\$ 16,250
101	101-5050-435.2904	OTHER SERVICES & CHARGES	\$ 70,000	\$ 8,000	\$ 8,000
101	101-5050-435.3002	OPERATING SUPPLIES	\$ 5,000	\$ 4,000	\$ 4,000
<b>Other Subtotal</b>			<b>\$ 112,900</b>	<b>\$ 40,200</b>	<b>\$ 41,450</b>
<b>Storm Drainage Total</b>			<b>\$ 993,932</b>	<b>\$ 1,091,697</b>	<b>\$ 1,165,034</b>

# Fiscal Year 2020 & 2021 Expenditures

## Recreation

The City of Imperial Beach receives recreation services from the Boys & Girls Club of South Bay. The City provides the facilities and maintenance and the Boys & Girls Club administers programming.

Fund	Account #		Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
101	101-6010-451.2104	TECHNICAL SERVICES	\$ 50,000	\$ 50,000	\$ 50,000
101	101-6010-451.2701	GAS & ELECTRIC (SDG&E)	\$ 10,000	\$ 10,000	\$ 10,000
101	101-6010-451.2702	UTILITIES-WATER	\$ 30,000	\$ 30,000	\$ 30,000
101	101-6010-451.2808	COMMUNITY PROGRAMS	\$ 10,000	\$ 10,000	\$ 10,000
<b>Other Subtotal</b>			<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>Recreation Total</b>			<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-6020-452.1001	SALARIES FULL-TIME	\$ 150,891	\$ 185,301	\$ 198,849
101	101-6020-452.1002	SALARIES PART-TIME	\$ 73,500	\$ 50,489	\$ 56,701
101	101-6020-452.1003	OVERTIME	\$ 400	\$ 2,000	\$ 2,000
101	101-6020-452.1007	STAND-BY PAY	\$ -	\$ 7,000	\$ 7,000
101	101-6020-452.1008	AUTO ALLOWANCE	\$ -	\$ 528	\$ 528
101	101-6020-452.1009	CELL PHONE ALLOWANCE	\$ -	\$ 60	\$ 60
101	101-6020-452.1101	PERS-CITY PORTION	\$ 26,623	\$ 14,041	\$ 16,117
101	101-6020-452.1103	SECTION 125 CAFETERIA	\$ 35,400	\$ 61,796	\$ 61,796
101	101-6020-452.1104	LIFE INSURANCE	\$ 316	\$ 471	\$ 471
101	101-6020-452.1105	UNEMPLOYMENT INSURANCE	\$ 1,172	\$ 3,385	\$ 3,385
101	101-6020-452.1106	WORKER'S COMP INSURANCE	\$ 9,204	\$ 14,325	\$ 15,530
101	101-6020-452.1107	FICA	\$ 12,359	\$ 17,153	\$ 18,241
101	101-6020-452.1108	MGT MEDICAL REIMBURSEMENT	\$ -	\$ 42	\$ 42
101	101-6020-452.1109	PARS CITY CONTRIBUTION	\$ -	\$ 1,894	\$ 2,126
<b>Labor Subtotal</b>			<b>\$ 309,865</b>	<b>\$ 358,485</b>	<b>\$ 382,846</b>
<b>Other Costs</b>					
101	101-6020-452.2104	TECHNICAL SERVICES	\$ 65,825	\$ 85,000	\$ 64,000
101	101-6020-452.2701	GAS & ELECTRIC (SDG&E)	\$ 42,000	\$ 40,000	\$ 40,000
101	101-6020-452.2702	UTILITIES-WATER	\$ 90,000	\$ 60,000	\$ 60,000
101	101-6020-452.2801	MAINTENANCE & REPAIR	\$ 30,000	\$ 25,000	\$ 26,000
101	101-6020-452.3002	OPERATING SUPPLIES	\$ 21,900	\$ 21,000	\$ 21,000
101	101-6020-452.3022	SMALL TOOLS/NON-CAPITAL	\$ 550	\$ 550	\$ 550
<b>Other Subtotal</b>			<b>\$ 250,275</b>	<b>\$ 231,550</b>	<b>\$ 211,550</b>
<b>Park Maintenance Total</b>			<b>\$ 560,140</b>	<b>\$ 590,035</b>	<b>\$ 594,396</b>

## Fiscal Year 2020 & 2021 Expenditures

### Senior Citizens

Activities and programs for the Senior Citizens in the community are conducted by the Senior Citizens Center.

The City is preparing an application to obtain grant funding to build a new facility that will house the Senior Citizens Center as well as other community activities. The City Council authorized the completion of preliminary building plans that are ready to implement once funding has been identified.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-6030-453.1002	SALARIES PART-TIME	\$ 21,221	\$ 34,889	\$ 34,889
101	101-6030-453.1105	UNEMPLOYMENT INSURANCE	\$ 434	\$ 868	\$ 868
101	101-6030-453.1106	WORKER'S COMP INSURANCE	\$ 2,111	\$ 2,128	\$ 2,128
101	101-6030-453.1107	FICA	\$ 308	\$ 506	\$ 506
101	101-6030-453.1109	PARS CITY CONTRIBUTION	\$ 796	\$ 1,308	\$ 1,308
<b>Labor Subtotal</b>			<b>\$ 24,870</b>	<b>\$ 39,699</b>	<b>\$ 39,699</b>
<b>Other Costs</b>					
101	101-6030-453.2006	PROFESSIONAL SERVICES	\$ 7,500	\$ 7,000	\$ 7,000
101	101-6030-453.2812	MEMBERSHIP DUES	\$ 200	\$ 200	\$ 200
101	101-6030-453.3001	OFFICE SUPPLIES	\$ 500	\$ 500	\$ 500
101	101-6030-453.3002	OPERATING SUPPLIES	\$ 1,500	\$ 1,250	\$ 1,500
<b>Other Subtotal</b>			<b>\$ 9,700</b>	<b>\$ 8,950</b>	<b>\$ 9,200</b>
<b>Senior Citizens Total</b>			<b>\$ 34,570</b>	<b>\$ 48,649</b>	<b>\$ 48,899</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
101	101-6040-454.1001	SALARIES FULL-TIME	\$ 306,768	\$ 332,001	\$ 344,986
101	101-6040-454.1002	SALARIES PART-TIME	\$ 280,000	\$ 258,759	\$ 270,240
101	101-6040-454.1003	OVERTIME	\$ 1,500	\$ -	\$ -
101	101-6040-454.1009	CELL PHONE ALLOWANCE	\$ 240	\$ 240	\$ 240
101	101-6040-454.1101	PERS-CITY PORTION	\$ 54,944	\$ 33,474	\$ 37,121
101	101-6040-454.1103	SECTION 125 CAFETERIA	\$ 73,296	\$ 86,982	\$ 86,892
101	101-6040-454.1104	LIFE INSURANCE	\$ 1,060	\$ 943	\$ 943
101	101-6040-454.1105	UNEMPLOYMENT INSURANCE	\$ 17,344	\$ 10,156	\$ 10,156
101	101-6040-454.1106	WORKER'S COMP INSURANCE	\$ 21,150	\$ 35,911	\$ 37,403
101	101-6040-454.1107	FICA	\$ 27,085	\$ 26,567	\$ 27,565
101	101-6040-454.1108	MGT MEDICAL REIMBURSEMENT	\$ 168	\$ 168	\$ 168
101	101-6040-454.1109	PARS CITY CONTRIBUTION	\$ 9,800	\$ 9,704	\$ 10,134
<b>Labor Subtotal</b>			<b>\$ 793,355</b>	<b>\$ 794,905</b>	<b>\$ 825,848</b>
<b>Other Costs</b>					
101	101-6040-454.2006	PROFESSIONAL SERVICES	\$ 3,000	\$ 2,000	\$ 2,000
101	101-6040-454.2104	TECHNICAL SERVICES	\$ 51,200	\$ 32,000	\$ 32,000
101	101-6040-454.2502	RENT-EQUIPMENT	\$ 4,500	\$ -	\$ -
101	101-6040-454.2503	RENT-UNIFORMS	\$ 1,000	\$ 9,000	\$ 9,500
101	101-6040-454.2705	UTILITIES-CELL PHONES	\$ 5,000	\$ 500	\$ 500
101	101-6040-454.2804	TRAVEL, TRAINING, MEETING	\$ 5,000	\$ 500	\$ 500
101	101-6040-454.2902	EMPLOYEE RECOGNITION AWARD	\$ 1,500	\$ 500	\$ 500
101	101-6040-454.3002	OPERATING SUPPLIES	\$ 100,300	\$ 98,000	\$ 99,000
101	101-6040-454.3022	SMALL TOOLS/NON-CAPITAL	\$ 3,500	\$ 2,500	\$ 2,750
<b>Other Subtotal</b>			<b>\$ 175,000</b>	<b>\$ 145,000</b>	<b>\$ 146,750</b>
<b>Tidelands Maintenance Total</b>			<b>\$ 968,355</b>	<b>\$ 939,905</b>	<b>\$ 972,598</b>
<b>Total General Fund Expenditures</b>			<b>\$ 20,814,804</b>	<b>\$ 20,852,550</b>	<b>\$ 21,744,001</b>

## Fiscal Year 2020 & 2021 Expenditures

<b>Gas Tax</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
201	201-5000-431.9001	TRANSFER OUT	\$ 650,000	\$ 716,250	\$ 725,000
201	201-5000-532.2006	PROFESSIONAL SERVICES	\$ -	\$ 497,904	\$ 497,904
<b>Other Subtotal</b>			<b>\$ 650,000</b>	<b>\$ 1,214,154</b>	<b>\$ 1,222,904</b>
<b>Gas Tax Total</b>			<b>\$ 650,000</b>	<b>\$ 1,214,154</b>	<b>\$ 1,222,904</b>

<b>Proposition A (Transnet)</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>CIP Other Costs</b>					
202	202-5016-531.2006	PROFESSIONAL SERVICES	\$ 524,300	\$ 526,400	\$ 544,600
<b>CIP Other Subtotal</b>			<b>\$ 524,300</b>	<b>\$ 526,400</b>	<b>\$ 544,600</b>
<b>Other Costs</b>					
202	202-5016-431.9001	TRANSFER OUT	\$ 225,000	\$ 225,600	\$ 233,400
<b>Other Subtotal</b>			<b>\$ 225,000</b>	<b>\$ 225,600</b>	<b>\$ 233,400</b>
<b>Proposition A (Transnet) Total</b>			<b>\$ 749,300</b>	<b>\$ 752,000</b>	<b>\$ 778,000</b>

<b>COPS Fund</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
212	212-3036-421.2006	PROFESSIONAL SERVICES	\$ 100,000	\$ 100,000	\$ 100,000
<b>Other Subtotal</b>			<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>COPS Total</b>			<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>

<b>Landscape &amp; Light Dist #67</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
215	215-6026-452.2006	PROFESSIONAL SERVICES	\$ 2,000	\$ 2,000	\$ 2,000
215	215-6026-452.2701	GAS & ELECTRIC (SDG&E)	\$ 27,000	\$ 27,000	\$ 28,000
<b>Other Subtotal</b>			<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 30,000</b>
<b>Landscape and Light Dist #67 Total</b>			<b>\$ 29,000</b>	<b>\$ 29,000</b>	<b>\$ 30,000</b>

## Fiscal Year 2020 & 2021 Expenditures

<b>Housing Authority</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
216	216-1240-413.1001	SALARIES FULL-TIME	\$ 15,883	\$ -	\$ -
216	216-1240-413.1008	AUTO ALLOWANCE	\$ 540	\$ -	\$ -
216	216-1240-413.1009	CELL PHONE ALLOWANCE	\$ 90	\$ -	\$ -
216	216-1240-413.1101	PERS-CITY PORTION	\$ 1,563	\$ -	\$ -
216	216-1240-413.1103	SECTION 125 CAFETERIA	\$ 1,620	\$ -	\$ -
216	216-1240-413.1104	LIFE INSURANCE	\$ 33	\$ -	\$ -
216	216-1240-413.1105	UNEMPLOYMENT INSURANCE	\$ 65	\$ -	\$ -
216	216-1240-413.1106	WORKER'S COMP INSURANCE	\$ 969	\$ -	\$ -
216	216-1240-413.1107	FICA	\$ 1,293	\$ -	\$ -
<b>Labor Subtotal</b>			<b>\$ 22,056</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Costs</b>					
216	216-1240-413.2001	ATTORNEY SERVICES	\$ 50,000	\$ -	\$ -
216	216-1240-413.2006	PROFESSIONAL SERVICES	\$ 14,200	\$ -	\$ -
<b>Other Subtotal</b>			<b>\$ 64,200</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Housing Authority Total</b>			<b>\$ 86,256</b>	<b>\$ -</b>	<b>\$ -</b>

<b>SA Debt Service Fund RDA</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
301	301-1250-413.4201	BOND PRINCIPAL (2010 TAB)	\$ 275,000	\$ 285,000	\$ 305,000
301	301-1250-413.4202	BOND INTEREST (2010 TAB)	\$ 1,026,761	\$ 998,831	\$ 987,431
301	301-1250-413.4301	PRINCIPAL BOND (2013 TAB)	\$ 790,000	\$ 825,000	\$ 855,000
301	301-1250-413.4302	INTEREST BOND (2013 TAB)	\$ 724,223	\$ 722,662	\$ 689,662
<b>Other Subtotal</b>			<b>\$ 2,815,984</b>	<b>\$ 2,831,493</b>	<b>\$ 2,837,093</b>
<b>SA Debt Service Fund RDA Total</b>			<b>\$ 2,815,984</b>	<b>\$ 2,831,493</b>	<b>\$ 2,837,093</b>

<b>RDA Obligation Retirement</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
303	303-1250-413.1001	SALARIES	\$ 250,000	\$ 250,000	\$ 250,000
<b>Labor Subtotal</b>			<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>
<b>Other Costs</b>					
303	303-1250-413.2001	ATTORNEY SERVICES	\$ 110,000	\$ 180,000	\$ 180,000
303	303-1250-413.2006	PROFESSIONAL SERVICES	\$ 110,000	\$ 100,000	\$ 100,000
303	303-1250-413.2904	OTHER SERVICES & CHARGES	\$ 14,050	\$ 14,000	\$ 14,000
303	303-1250-413.9001	TRANSFER OUT	\$ 2,828,404	\$ 2,832,000	\$ 2,837,100
<b>Other Subtotal</b>			<b>\$ 3,062,454</b>	<b>\$ 3,126,000</b>	<b>\$ 3,131,100</b>
<b>RDA Obligation Retirement Fund Total</b>			<b>\$ 3,312,454</b>	<b>\$ 3,376,000</b>	<b>\$ 3,381,100</b>

### Fiscal Year 2020 & 2021 Expenditures

<b>Parks Major Maintenance</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>CIP Other Costs</b>					
420	420-5000-532.2006	PROFESSIONAL SERVICES	\$ 50,000	\$ 50,000	\$ 50,000
<b>CIP Other Subtotal</b>			<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Parks Major Maintenance Total</b>			<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
501	501-1921-419.1001	SALARIES FULL-TIME	\$ 153,699	\$ 157,988	\$ 163,008
501	501-1921-419.1003	OVERTIME	\$ 300	\$ 300	\$ -
501	501-1921-419.1101	PERS-CITY PORTION	\$ 23,871	\$ 15,408	\$ 16,900
501	501-1921-419.1103	SECTION 125 CAFETERIA	\$ 30,000	\$ 44,880	\$ 44,888
501	501-1921-419.1104	LIFE INSURANCE	\$ 289	\$ 293	\$ 293
501	501-1921-419.1105	UNEMPLOYMENT INSURANCE	\$ 955	\$ 955	\$ 955
501	501-1921-419.1106	WORKER'S COMP INSURANCE	\$ 9,317	\$ 9,527	\$ 9,834
501	501-1921-419.1107	FICA	\$ 12,142	\$ 14,159	\$ 13,408
<b>Labor Subtotal</b>			<b>\$ 230,573</b>	<b>\$ 243,510</b>	<b>\$ 249,286</b>
<b>Other Costs</b>					
501	501-1921-419.2018	FIRE EXTINGUISHER SERVICE	\$ 400	\$ 400	\$ 400
501	501-1921-419.2801	MAINTENANCE & REPAIR	\$ 19,100	\$ 19,100	\$ 19,100
501	501-1921-419.2813	FEES & LICENSES	\$ 3,550	\$ 3,550	\$ 3,550
501	501-1921-419.2815	VEHICLE OPERATE-FUEL/OIL	\$ 206,700	\$ 216,700	\$ 220,000
501	501-1921-419.2816	VEHICLE OPERATE-PARTS M&O	\$ 26,450	\$ 32,000	\$ 32,000
501	501-1921-419.2904	OTHER SERVICES & CHARGES	\$ 2,650	\$ 2,650	\$ 2,650
501	501-1921-419.3002	OPERATING SUPPLIES	\$ 4,500	\$ 4,500	\$ 4,500
501	501-1921-419.3022	SMALL TOOLS/NON-CAPITAL	\$ 3,300	\$ 2,600	\$ 3,300
501	501-1921-419.5004	EQUIPMENT	\$ 42,000	\$ 5,000	\$ 60,000
<b>Other Subtotal</b>			<b>\$ 308,650</b>	<b>\$ 286,500</b>	<b>\$ 345,500</b>
<b>Vehicle Maintenance &amp; Replacement Total</b>			<b>\$ 539,223</b>	<b>\$ 530,010</b>	<b>\$ 594,786</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
502	502-1922-419.1001	SALARIES FULL-TIME	\$ 71,799	\$ 50,681	\$ 53,099
502	502-1922-419.1008	AUTO ALLOWANCE	\$ 1,764	\$ 1,848	\$ 1,848
502	502-1922-419.1009	CELL PHONE ALLOWANCE	\$ 300	\$ 210	\$ 210
502	502-1922-419.1101	PERS-CITY PORTION	\$ 5,075	\$ 5,530	\$ 6,222
502	502-1922-419.1103	SECTION 125 CAFETERIA	\$ 7,099	\$ 7,140	\$ 7,140
502	502-1922-419.1104	LIFE INSURANCE	\$ 288	\$ 247	\$ 247
502	502-1922-419.1105	UNEMPLOYMENT INSURANCE	\$ 260	\$ 152	\$ 152
502	502-1922-419.1106	WORKER'S COMP INSURANCE	\$ 4,366	\$ 2,951	\$ 3,098
502	502-1922-419.1107	FICA	\$ 5,020	\$ 3,668	\$ 3,703
502	502-1922-419.1108	MGT MEDICAL REIMBURSEMENT	\$ 126	\$ 147	\$ 147
<b>Labor Subtotal</b>			<b>\$ 96,097</b>	<b>\$ 72,574</b>	<b>\$ 75,866</b>
<b>Other Costs</b>					
502	502-1922-419.2001	ATTORNEY SERVICES	\$ 75,000	\$ 75,000	\$ 75,000
502	502-1922-419.2007	THIRD PARTY ADMIN (W/C)	\$ 27,000	\$ 25,000	\$ 25,000
502	502-1922-419.2802	INSURANCE PREMIUM/DEPOSIT	\$ 185,900	\$ 371,239	\$ 400,000
502	502-1922-419.2803	INSURANCE PREMIUM/WK COMP	\$ 356,000	\$ -	\$ -
502	502-1922-419.2817	PAYMENT OF CLAIMS	\$ 25,000	\$ 45,000	\$ 45,000
<b>Other Subtotal</b>			<b>\$ 668,900</b>	<b>\$ 516,239</b>	<b>\$ 545,000</b>
<b>Risk Management Total</b>			<b>\$ 764,997</b>	<b>\$ 588,813</b>	<b>\$ 620,866</b>

## Fiscal Year 2020 & 2021 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 a new enterprise wide software program because the previous system was no longer serviceable. This effort has been challenging and impacted every City department.

Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Labor Costs</b>					
503	503-1923-419.1001	SALARIES FULL-TIME	\$ 161,293	\$ 105,004	\$ 108,698
503	503-1923-419.1002	SALARIES PART-TIME	\$ 22,860	\$ 23,759	\$ 24,613
503	503-1923-419.1008	AUTO ALLOWANCE	\$ 6,816	\$ 4,680	\$ 4,680
503	503-1923-419.1009	CELL PHONE ALLOWANCE	\$ 480	\$ 180	\$ 180
503	503-1923-419.1101	PERS-CITY PORTION	\$ 25,083	\$ 8,677	\$ 9,587
503	503-1923-419.1103	SECTION 125 CAFETERIA	\$ 14,395	\$ 15,947	\$ 15,947
503	503-1923-419.1104	LIFE INSURANCE	\$ 536	\$ 324	\$ 324
503	503-1923-419.1105	UNEMPLOYMENT INSURANCE	\$ 1,215	\$ 998	\$ 998
503	503-1923-419.1106	WORKER'S COMP INSURANCE	\$ 11,194	\$ 7,812	\$ 8,089
503	503-1923-419.1107	FICA	\$ 12,963	\$ 9,322	\$ 9,617
503	503-1923-419.1108	MGT MEDICAL REIMBURSEMENT	\$ 84	-	-
503	503-1923-419.1109	PARS CITY CONTRIBUTION	\$ 857	\$ 891	\$ 923
<b>Labor Subtotal</b>			<b>\$ 257,776</b>	<b>\$ 177,594</b>	<b>\$ 183,656</b>
<b>Other Costs</b>					
503	503-1923-419.2006	PROFESSIONAL SERVICES	\$ 10,850	\$ 10,850	\$ 10,850
503	503-1923-419.2025	SOFTWARE MAINTENANCE	\$ 60,000	\$ 60,000	\$ 60,000
503	503-1923-419.2026	QUESYST	\$ 8,000	\$ 8,000	\$ 8,000
503	503-1923-419.2104	TECHNICAL SERVICES	\$ 57,855	\$ 57,855	\$ 57,855
503	503-1923-419.2704	UTILITIES-TELEPHONE	\$ 5,313	\$ 5,313	\$ 5,313
503	503-1923-419.2705	UTILITIES-CELL PHONES	\$ 5,000	\$ 5,000	\$ 5,000
503	503-1923-419.2801	MAINTENANCE & REPAIR	\$ 1,500	\$ 1,500	\$ 1,500
503	503-1923-419.2804	TRAVEL, TRAINING, MEETING	\$ 2,200	\$ 2,200	\$ 2,200
503	503-1923-419.2809	POSTAGE & FREIGHT	\$ 80	\$ 80	\$ 80
503	503-1923-419.2812	MEMBERSHIP DUES	\$ 340	\$ 340	\$ 340
503	503-1923-419.2813	FEES & LICENSES	\$ 11,630	\$ 11,630	\$ 11,630
503	503-1923-419.3001	OFFICE SUPPLIES	\$ 100	\$ 100	\$ 100
503	503-1923-419.3002	OPERATING SUPPLIES	\$ 4,165	\$ 4,165	\$ 4,165
503	503-1923-419.3022	SMALL TOOLS/NON-CAPITAL	\$ 16,100	\$ 7,373	\$ 3,311
503	503-1923-419.5004	EQUIPMENT	\$ 28,000	\$ 28,000	\$ 28,000
<b>Other Subtotal</b>			<b>\$ 211,133</b>	<b>\$ 202,406</b>	<b>\$ 198,344</b>
<b>Information Technology Total</b>			<b>\$ 468,909</b>	<b>\$ 380,000</b>	<b>\$ 382,000</b>

### Fiscal Year 2020 & 2021 Expenditures

<b>Facilities Maintenance and Repair</b>					
Fund	Account #	Description	Adopted FY19	Budget FY20	Budget FY21
<b>Other Costs</b>					
504	504-1924-419.2104	TECHNICAL SERVICES**	\$ 43,700	\$ 50,000	\$ 100,000
<b>Other Subtotal</b>			<b>\$ 43,700</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>
<b>Facilities Maintenance and Repair Total</b>			<b>\$ 43,700</b>	<b>\$ 50,000</b>	<b>\$ 100,000</b>

## Fiscal Year 2020 & 2021 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	Adopted FY19	Budget FY20	Budget FY21
<b>CIP Other Costs</b>					
601	601-5060-536.2006	PROFESSIONAL SERVICES	\$ 463,710	\$ 475,000	\$ 475,000
<b>CIP Other Subtotal</b>			<b>\$ 463,710</b>	<b>\$ 475,000</b>	<b>\$ 475,000</b>

<b>Labor Costs</b>					
601	601-5060-436.1001	SALARIES FULL-TIME	\$ 326,378	\$ 397,137	\$ 410,185
601	601-5060-436.1003	OVERTIME	\$ 28,900	\$ 15,900	\$ 15,900
601	601-5060-436.1007	STAND-BY PAY	\$ 27,300	\$ 22,268	\$ 22,268
601	601-5060-436.1008	AUTO ALLOWANCE	\$ 1,440	\$ 4,440	\$ 4,440
601	601-5060-436.1009	CELL PHONE ALLOWANCE	\$ 240	\$ 1,140	\$ 1,140
601	601-5060-436.1101	PERS-CITY PORTION	\$ 70,461	\$ 34,655	\$ 38,082
601	601-5060-436.1103	SECTION 125 CAFETERIA	\$ 57,564	\$ 75,977	\$ 75,977
601	601-5060-436.1104	LIFE INSURANCE	\$ 707	\$ 1,113	\$ 1,113
601	601-5060-436.1105	UNEMPLOYMENT INSURANCE	\$ 2,344	\$ 2,344	\$ 2,344
601	601-5060-436.1106	WORKER'S COMP INSURANCE	\$ 19,704	\$ 23,687	\$ 24,484
601	601-5060-436.1107	FICA	\$ 25,140	\$ 30,338	\$ 31,337
601	601-5060-436.1108	MGT MEDICAL REIMBURSEMENT	\$ -	\$ 210	\$ 210
<b>Labor Subtotal</b>			<b>\$ 560,178</b>	<b>\$ 609,209</b>	<b>\$ 627,480</b>

<b>Other Costs</b>					
601	601-5060-436.2006	PROFESSIONAL SERVICES	\$ 100,000	\$ 20,000	\$ 20,000
601	601-5060-436.2023	SECURITY & ALARM	\$ 4,000	\$ 4,200	\$ 4,200
601	601-5060-436.2101	TEMPORARY STAFFING	\$ 45,000	\$ 30,000	\$ 30,000
601	601-5060-436.2104	TECHNICAL SERVICES	\$ 3,092,500	\$ 3,100,000	\$ 3,100,000
601	601-5060-436.2502	RENT-EQUIPMENT	\$ 1,000	\$ 1,000	\$ 1,000
601	601-5060-436.2603	PUBLIC WORKS ADMIN	\$ 348,882	\$ 380,283	\$ 380,283
601	601-5060-436.2604	ABC-ADMIN SVC CHARGE	\$ 146,527	\$ 159,715	\$ 159,715
601	601-5060-436.2605	ABC-TECHNOLOGY SVC CHARGE	\$ 60,590	\$ 66,043	\$ 66,043
601	601-5060-436.2606	ABC-RISK MGMT SVC CHARGE	\$ 60,000	\$ 65,400	\$ 65,400
601	601-5060-436.2607	ABC-FMP EQUIPMENT CHARGE	\$ 113,709	\$ 123,943	\$ 123,943
601	601-5060-436.2608	ABC-FACILITIES CHARGES	\$ 9,083	\$ 9,900	\$ 9,900
601	601-5060-436.2701	GAS & ELECTRIC (SDG&E)	\$ 80,000	\$ 75,000	\$ 75,000
601	601-5060-436.2702	UTILITIES-WATER	\$ 7,200	\$ 5,000	\$ 5,000
601	601-5060-436.2704	UTILITIES-TELEPHONE	\$ 2,500	\$ 500	\$ 500
601	601-5060-436.2705	UTILITIES-CELL PHONES	\$ 1	\$ -	\$ -
601	601-5060-436.2801	MAINTENANCE & REPAIR	\$ 45,800	\$ 40,000	\$ 40,000
601	601-5060-436.2804	TRAVEL, TRAINING, MEETING	\$ 5,700	\$ 6,500	\$ 6,500
601	601-5060-436.2812	MEMBERSHIP DUES	\$ 900	\$ 900	\$ 900
601	601-5060-436.2813	FEES & LICENSES	\$ 5,250	\$ 2,500	\$ 2,500
601	601-5060-436.2904	OTHER SERVICES & CHARGES	\$ 8,400	\$ 5,000	\$ 5,000
601	601-5060-436.3002	OPERATING SUPPLIES	\$ 18,450	\$ 12,000	\$ 12,000
601	601-5060-436.3022	SMALL TOOLS/NON-CAPITAL	\$ 1,400	\$ 700	\$ 700
601	601-5060-436.5004	EQUIPMENT	\$ 65,000	\$ 20,000	\$ 20,000
<b>Other Subtotal</b>			<b>\$ 4,221,892</b>	<b>\$ 4,128,584</b>	<b>\$ 4,128,584</b>

<b>Sewer Enterprise Fund Total</b>			<b>\$ 5,245,780</b>	<b>\$ 5,212,793</b>	<b>\$ 5,231,064</b>
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<b>Municipal Grand Total All Funds</b>			<b>\$ 33,528,216</b>	<b>\$ 34,025,778</b>	<b>\$ 35,033,171</b>
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# City of Imperial Beach GANN Limit Fiscal Year 2020 & Fiscal Year 2021

Article XIII B of the California State Constitution, commonly referred to as the Gann Appropriations Limit, was adopted by California voters in 1980 and placed limits on the amount of proceeds of **taxes** that State and local agencies can appropriate and spend each year. Revenues from resources other than taxes and are not included in the calculation. Since inception, the GANN limit has increased in proportion to the growth in property valuation, the increase in per capita income and the increase in population. The limit is different for every agency and changes each year.

The estimated tax proceeds appropriated by the Imperial Beach City Council are under the Gann Limit. The adjusted Appropriation Limit for FY 20 is \$27,068,207 and for FY 21 is \$28,544,994 which represents the prior limit adjusted for the increase in per capita income and the increase in population. The amount appropriated that is subject to the limit in FY20 is \$13,421,829 or \$13,646,378 below the limit and in FY 21 is \$15,159,348 or \$13,385,646 below the limit.

	FY 2019	FY 2020	FY 2021
<b>Total Appropriations</b>			
General Fund	\$ 20,814,699	\$ 20,852,550	\$ 21,744,001
Other Government Funds	\$ 1,578,300	\$ 1,647,250	\$ 1,674,250
Sewer Fund	\$ 5,245,780	\$ 5,212,793	\$ 5,231,064
Internal Services	\$ 1,816,829	\$ 1,548,823	\$ 1,657,652
Successor Agency	\$ 6,128,438	\$ 6,207,493	\$ 6,218,193
	\$ 35,584,046	\$ 35,468,909	\$ 36,525,160
<b>Exclusions</b>			
CIP	\$ 1,388,010	\$ 4,888,097	\$ 3,686,129
Fees	\$ 11,864,908	\$ 10,744,490	\$ 11,244,490
Fines	\$ 321,300	\$ 207,000	\$ 217,000
Successor Agency	\$ 6,128,438	\$ 6,207,493	\$ 6,218,193
	\$ 19,702,656	\$ 22,047,080	\$ 21,365,812
Total Appropriations Subject to Limit	\$ 15,881,390	\$ 13,421,829	\$ 15,159,348
Appropriations Limit (see below)	\$ 25,667,822	\$ 27,068,207	\$ 28,544,994
Under (Over) Limit	\$ 9,786,432	\$ 13,646,378	\$ 13,385,646
Percent of Gann Limit	62 Percent	49 Percent	53 Percent
Prior FY Appropriations Limit	\$ 24,528,721	\$ 25,667,822	\$ 27,068,207
Price Adjustment	\$ 1.0369	\$ 1.0465	\$ 1.0465
Population Adjustment	\$ 1.0092	\$ 1.0077	\$ 1.0077
Current FY Appropriations Limit	\$ 25,667,822	\$ 27,068,207	\$ 28,544,994
Note: FY 21 is entered as placeholder until data is available			

# Two Year Implementation Schedule Fiscal Year 2020 & Fiscal Year 2021

Department	Project	GEN FUND	PEG	STRATEGIC	PW CAPITAL	ALLEY DIST	FLEET	CDBG	TRANSNET	SB1	RTCP	TECHNOLOGY	FACILITIES	SEWER FUND	PARK MAINT.	TOTAL COST
	Current Balanc	\$ -	\$ 433,194	\$ 1,778,687	\$ 1,371,251	\$ 371,386	\$ 666,541	\$ -	\$ -	\$ -	\$ -	\$ 123,029	\$ 406,826	\$ 2,422,282	\$ -	\$ -
	Min. Required	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
	FY 20 Addition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 1,797,097	\$ 554,000	\$ 25,000	\$ -	\$ -	\$ 400,000	\$ 120,000	\$ -
	FY 21 Addition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ 205,564	\$ 500,000	\$ 25,000	\$ -	\$ -	\$ 400,000	\$ 120,000	\$ -
	<b>Fund Total</b>	\$ -	\$ 433,194	\$ 1,778,687	\$ 1,371,251	\$ 371,386	\$ 666,541	\$ 98,000	\$ 2,002,661	\$ 1,054,000	\$ 50,000	\$ 123,029	\$ 406,826	\$ 3,222,282	\$ 240,000	\$ -
	<b>Department</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Imperial Beach Boulevard Enhancement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000	\$ 554,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,854,000
	PW Streets Community Enhancement Project/Seacoast 2020	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	PW Streets Residential Citywide Street Lighting Infill	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	PW Streets RTCP - SR 75 Signalized Intersections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
	PW Streets Remaining Alley Improvements	\$ -	\$ -	\$ -	\$ -	\$ 371,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 371,386
	PW Streets Old Palm Avenue Pedestrian Crosswalks	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	PW Streets FY 20 Annual Roadway Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,097	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 297,097
	PW Facilities City Council Chamber Upgrades	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	PW Facilities Fire Station Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ 35,000
	PW Facilities Public Works Improvements	\$ -	\$ -	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000
	PW Facilities Fiber Connection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,029	\$ -	\$ -	\$ -	\$ -
	PW Sewer Odor Control System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
	PW Sewer SCADA Control System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
	PW Sewer Annual Underground Utility Improvements	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 500,000
	PW Sewer Sewer System Value Study	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 55,000
	PW Parks Teeple Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW Parks Pedestrian Access Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
	PW Parks Veteran's Park Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>FY20 Total</b>	\$ -	\$ 60,000	\$ 100,000	\$ 310,000	\$ 371,386	\$ -	\$ -	\$ 1,797,097	\$ 554,000	\$ 25,000	\$ 123,029	\$ 35,000	\$ 565,000	\$ 200,000	\$ 4,140,512
	Bayshore Bikeway Overlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW Streets FY 21 Annual Roadway Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,564	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 705,564
	PW Streets Civic Center Parking & Landscaping	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW Streets Utilities Undergrounding (Fern, Elm, & Donax)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW Streets RTCP - SR 75 Signalized Intersections	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 175,000
	PW Facilities City Hall Upgrades	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	PW Facilities Lifeguard Tower Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000
	PW Parks Skatepark Expansion	\$ 1,000	\$ -	\$ 350,000	\$ 378,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 729,000
	PW Parks Reama Park Master Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 98,000
	PW Sewer Annual Underground Utility Improvements	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 500,000
	PW Sewer Pump Station #5 & #8 Rehabilitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000
	PW Stormdrain Corrugated Pipe Replacements	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
	<b>FY21 Total</b>	\$ 1,000	\$ -	\$ 350,000	\$ 653,000	\$ -	\$ -	\$ 98,000	\$ 205,564	\$ 500,000	\$ 25,000	\$ -	\$ 60,000	\$ 950,000	\$ -	\$ 2,842,564
	<b>FY20 and FY21 Total</b>	\$ -	\$ 60,000	\$ 450,000	\$ 963,000	\$ 371,386	\$ -	\$ 98,000	\$ 2,002,661	\$ 1,054,000	\$ 50,000	\$ 123,029	\$ 95,000	\$ 1,515,000	\$ 200,000	\$ -
	<b>Remaining Fund Balance</b>	\$ (1,000)	\$ 373,194	\$ 1,328,687	\$ 408,251	\$ -	\$ 666,541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 311,826	\$ 1,707,282	\$ 40,000	\$ -

**RESOLUTION NO. 2019-8043**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IMPERIAL BEACH, CALIFORNIA, ADOPTING THE MUNICIPAL BUDGET FOR FISCAL YEARS 2019-20 AND 2020-21 AND ELECTING THE POPULATION AND PRICE ADJUSTMENT FACTORS AND ESTABLISHING FISCAL YEAR 2019-20 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 (FY20 AND FY21) IMPLEMENTATION SCHEDULE OF THE CAPITAL IMPROVEMENTS PROGRAM**

**WHEREAS**, the City Council reviewed and discussed on May 15<sup>th</sup> and June 5<sup>th</sup>, 2019, the Fiscal Year 2019-20 and Fiscal Year 2020-21 proposed budgets and has discussed the recommendations contained therein during public meetings; and

**WHEREAS**, the Council held a public meeting on May 15<sup>th</sup> and June 5<sup>th</sup> for purposes of receiving public input on the proposed budget and directed staff to conduct an open house on April 29<sup>th</sup> to receive public input; and

**WHEREAS**, staff conducted two additional public outreach events on May 29<sup>th</sup> and June 3<sup>rd</sup> 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 appropriation listed within the Two-Year Budget for Fiscal Years 2019-20 and 2020-21 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 2019-20 and 2020-21; 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 2019-20; 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 \$34,025,778 in Fiscal Year 2019-20 and \$35,033,171 in Fiscal Year 2020-21, as part of the combined Two-Year Budget for the Fiscal Years 2019-20 and 2020-21, 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 Deputy City Manager/Treasurer is authorized to adjust Fiscal Year 2019-20 and 2020-21 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 2019-20 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 2019-20 fiscal year for the City of Imperial Beach is \$27,068,207 based on applicable funds subject to the limit totaling \$13,421,829 (GANN Limit).
6. That the two-year (FY20 and FY21) 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.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Imperial Beach at its meeting held on the 5<sup>th</sup> day of June, 2019, by the following vote:

**AYES: COUNCILMEMBERS: WEST, SPRIGGS, AGUIRRE, PATTON, DEDINA**  
**NOES: COUNCILMEMBERS: NONE**  
**ABSENT: COUNCILMEMBERS: NONE**

\_\_\_\_\_  
**SERGE DEDINA, MAYOR**

**ATTEST:**

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