



BOARD AGENDA FACT SHEET

CLERK USE ONLY

BOS ACTION

County Executive Office

Department

August 22, 2023

Requested Board Date

1. Request:

Board Approval

X

Information
Only/Presentation
Scheduled Hearing
Time: _____

Other (specify)

2. Requested Action: *Type requested action below*

1. Close Budget Hearings and provide direction to County Executive Office on adjustments to the FY 2023-2024 Recommended Budget.
2. Schedule September 19, 2023 as the date for adoption of the County of Imperial FY 2023-2024 budget.

3. Cost \$ _____

Source: _____

4. If approval of Contract, reviewed/approved by County Counsel on: _____

By: _____ Action Request # _____

Assigned by County Counsel's Office

5. If approval of position allocation change, reviewed by Human Resources on: _____

By: _____

6. Electronic copy submittal date: _____ By: _____

Department Head/Agency Representative

INSTRUCTIONS: Back-up must be submitted **15 BUSINESS days** prior to requested date (Please note a Holiday counts as a Business day.) Back-up submitted must contain an **Original and 2 copies**. Copies must be submitted to the County Executive Office double sided and three (3) hole punched. Back-up must be submitted in a PDF format to vanessasalcido@co.imperial.ca.us and gracielaalvarez@co.imperial.ca.us

Reviewed By: _____

Deputy CEO

Reviewed By: _____

Deputy CEO

CEO/CLERK USE ONLY:

DATE STAMP

BOARD DATE:

8/22/23

Action _____

Filing _____

Consent _____

Presentation _____

Hearing _____

CEO Approval _____

Other (specify) _____

CEO

Date

8/18/23

COUNTY EXECUTIVE OFFICE

Miguel Figueroa
County Executive Officer
miguelfigueroa@co.imperial.ca.us
www.co.imperial.ca.us



County Administration Center
940 Main Street, Suite 208
El Centro, CA 92243
Tel: 442-265-1001
Fax: 442-265-1010

August 22, 2023

Board of Supervisors
County of Imperial
940 Main St.
El Centro, CA 92243

Honorable Board Members:

Background:

The County Budget Act requires counties in California to have in place a balanced Recommended Budget on or before June 30th of each year and must adopt an annual budget no later than October 2nd. The Recommended Budget was presented and approved by your Board on June 27, 2023. The approved Recommended Budget included close to \$657 million in spending with \$123.4 million allocated to the General Fund.

Consistent with past practice, all departments requesting to increase their respective budget had the opportunity to submit a Budget Augmentation Request accompanied with a detailed explanation. In total, there are \$845,000 in General Fund budget recommended augmentations. \$3 million in augmentations is being recommended for all other funds.

The Proposal to Balance includes contributions from ARPA-Payroll Support and Revenue Loss Reimbursement. However, it does not include a carryover General Fund balance which is projected to be \$13.3 million.

Requested Action:

1. Close Budget Hearings and provide direction to the County Executive Office regarding the adjustments to the FY 2023-2024 Recommended Budget.
2. Schedule September 19, 2023 as the date for adoption of the County of Imperial FY 2023-2024 budget.

Respectfully submitted,

Miguel Figueroa
County Executive Officer

"Establishing Direction. Creating Opportunity."

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION EMPLOYER

County of Imperial
Proposed Budget Hearings - General Fund Proposal to Balance
Fiscal Year 2023-2024

| | Recommended Additions | G.F. Net Cost |
|---|-----------------------|------------------------|
| Ending Fund Balance as of June 30, 2023 | | \$0 |
| Proposed Revenue Fiscal Year 2023-2024 | | 120,933,234 |
| Transfer from Realignment | | 2,133,874 |
| Total Available Financing | | 123,067,108 |
| Proposed Expenditures | | 123,386,389 |
| Surplus (Deficit) | | -\$319,281 |
| ADJUSTMENTS: | | |
| General Operating Fund - Adjustment to PILT allocation for FY 2023-24 per US Department of Interior. | 318,617 | |
| General Operating Fund - Increase interest earnings to include current interest rate average. | 172,806 | |
| General Operating Fund - Increase tax residual revenue based on three-year average. | 719,200 | |
| NET ADJUSTMENTS | | \$ 1,210,623.00 |
| RECLASSIFICATIONS: | | |
| Reclassifications per schedule | \$ 46,626 | |
| GENERAL FUND AUGMENTATIONS FOR FUNDING CONSIDERATION: COUNTY EXECUTIVE OFFICE RECOMMENDED | | |
| LAW ENFORCEMENT - PUBLIC PROTECTION | | |
| District Attorney - Increase Travel Out of County Misc. for staff training. | 25,000 | |
| Probation - Promote three (3) Deputy Probation Officer I (under-hires) to Deputy Probation Officer II. | 34,875 | |
| Public Works-Facilities - Increase appropriation to cover the difference in cost of Mylo service charges for FY 2023-24. | 59,760 | |
| Sheriff-Coroner - Increase Travel Out of County Misc. for staff training. | 75,000 | |
| vehicle purchased with Org. Key 1993001, Cannabis Tax Fund Grant. | 6,460 | |
| Sheriff-Corrections - Increase Travel Out of County Misc. for staff training. | 33,000 | |
| TOTAL LAW ENFORCEMENT - PUBLIC PROTECTION | \$ 234,095 | |
| GENERAL ADMINISTRATION | | |
| General Operating Fund - Increase Professional & Special Services to cover single audit expenses for the County. | 175,500 | |
| Agricultural Commissioner - Add and Fund one (1) Ag. Assistant/Standards Technician allocation; Delete and unfund one (1) Ag. Biologist/Standards Specialist III (Limited Term) allocation. | (37,689) | |
| Assessor - Increase Maint-Info Software for Crexi commercial/industrial sales data program. | 2,388 | |
| Assessor - Increase appropriation for Auto-CAD subscription renewal to support the County's Geo-viewer, GIS System and GIS Base and Cadastral Mapping. | 1,729 | |
| Assessor - One-time increase to Maint-Info Hardware for the replacement of five (5) computers. | 7,280 | |
| Assessor - Fund one (1) vacant unfunded Appraiser III allocation; Delete and unfund one (1) part-time Appraiser III allocation. | 15,800 | |
| Assessor - Fund five (5) bilingual allocations for staff that passed the bilingual certification exam. | 1,560 | |
| Auditor - Increase appropriation for DebtBook software in the amount of \$13,000 and financial consulting services to assist with County Financial Statements and Single Audit in the amount of \$45,000. | 58,000 | |
| Auditor - One-time appropriation of funds for office improvements. | 65,340 | |
| Auditor - Add and fund one (1) Administrative Analyst II allocation. | 58,212 | |
| Auditor - One-time allocation for State Budget Report CDD Conversaion to COGNOS. | 32,400 | |
| CEO-Procurement - Fund one (1) vacant unfunded Purchasing System Coordinator II allocation. | 43,970 | |
| CEO-Budget & Finance - Add and fund one (1) Administrative Analyst III-Confidential (under-hire) allocation. | 41,871 | |
| CEO-Budget & Finance - One-time appropriation to cover costs of Salary Sync - Integration between Central Square and Questica. | 15,000 | |
| Clerk of the Board - Add and fund one (1) Assessment Appeals Specialist allocation. | 44,560 | |
| County Counsel - Promote one (1) Deputy County Counsel (under-hire). | 11,398 | |
| Human Resources-EEO - Increase appropriation for Office Expense to cover audio recording expenses. | 8,240 | |
| WDO-ICCED - Promote one (1) Community & Economic Development Coordinator I to II. | 6,689 | |
| Planning - Add and fund one (1) Office Technician; Delete and unfund one (1) vacant funded Office Assistant III. | 1,305 | |
| Planning - Bathroom Remodel at 836 Main Street to ensure ADA compliance. | 57,068 | |
| TOTAL GENERAL ADMINISTRATION | \$ 610,621 | |
| TOTAL AUGMENTATIONS | \$ 844,716 | |
| COUNTY EXECUTIVE OFFICE RECOMMENDED TRANSFERS: | | |
| TOTAL CEO RECOMMENDED TRANSFERS | \$ - | |
| TOTAL BUDGET BALANCE - FY 2023-2024 | \$ - | \$ - |



FY 2023-2024 Budget Hearings

PRESENTATION TO THE BOARD OF SUPERVISORS

August 22, 2023

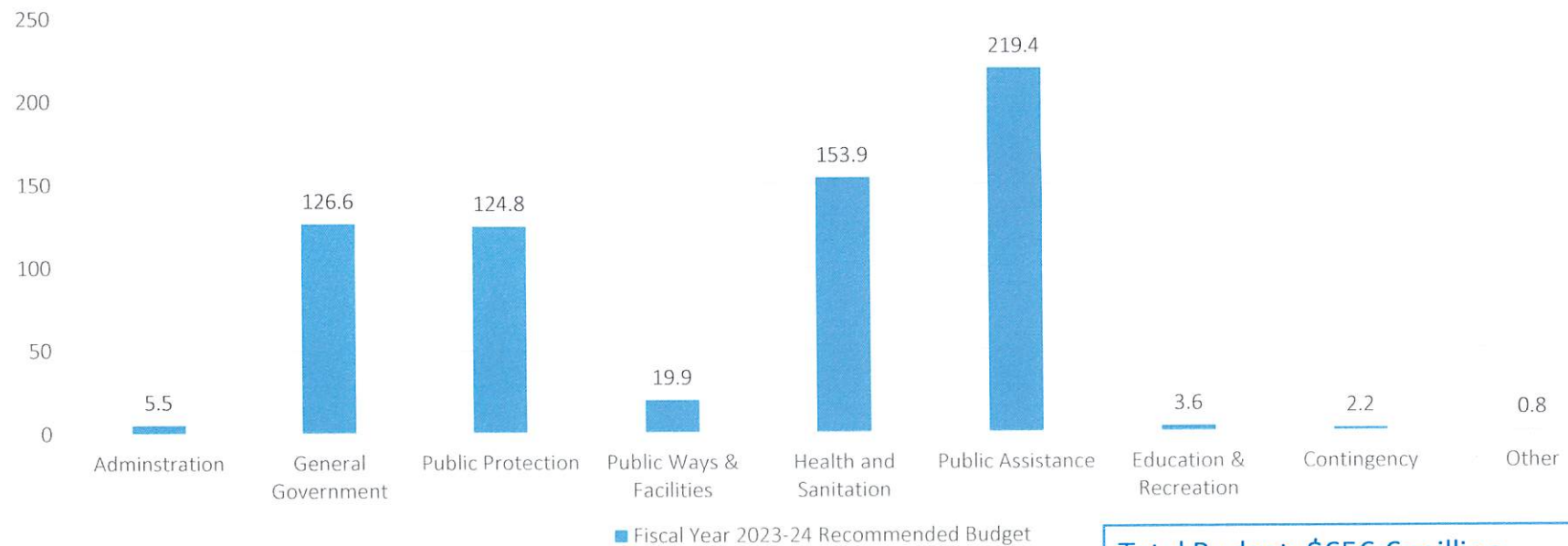
COUNTYWIDE RECOMMENDED BUDGET \$656,605,579

Fiscal Year 2023-2024

| Description | 2022-2023 Adopted Budget | 2023-2024 Recommended Budget | Change | % Change |
|------------------|-----------------------------|------------------------------------|------------|----------|
| General Fund | 119,367,436 | 123,386,389 | 4,018,953 | 3.4% |
| Special Revenue | 402,040,293 | 454,316,353 | 52,276,060 | 13.1% |
| Capital Projects | 1,097,379 | 1,240,665 | 143,286 | 13.1% |
| Debt Service | 2,801,480 | 2,801,421 | (59) | - |
| Other Funds | 72,833,578 | 74,860,751 | 2,027,172 | 2.8% |
| Total All Funds | 598,140,166 | 656,605,579 | 58,465,413 | 9.8% |

COUNTYWIDE BUDGET BY FUNCTION

Total Appropriations by Group/Agency Fiscal Year 2023-2024



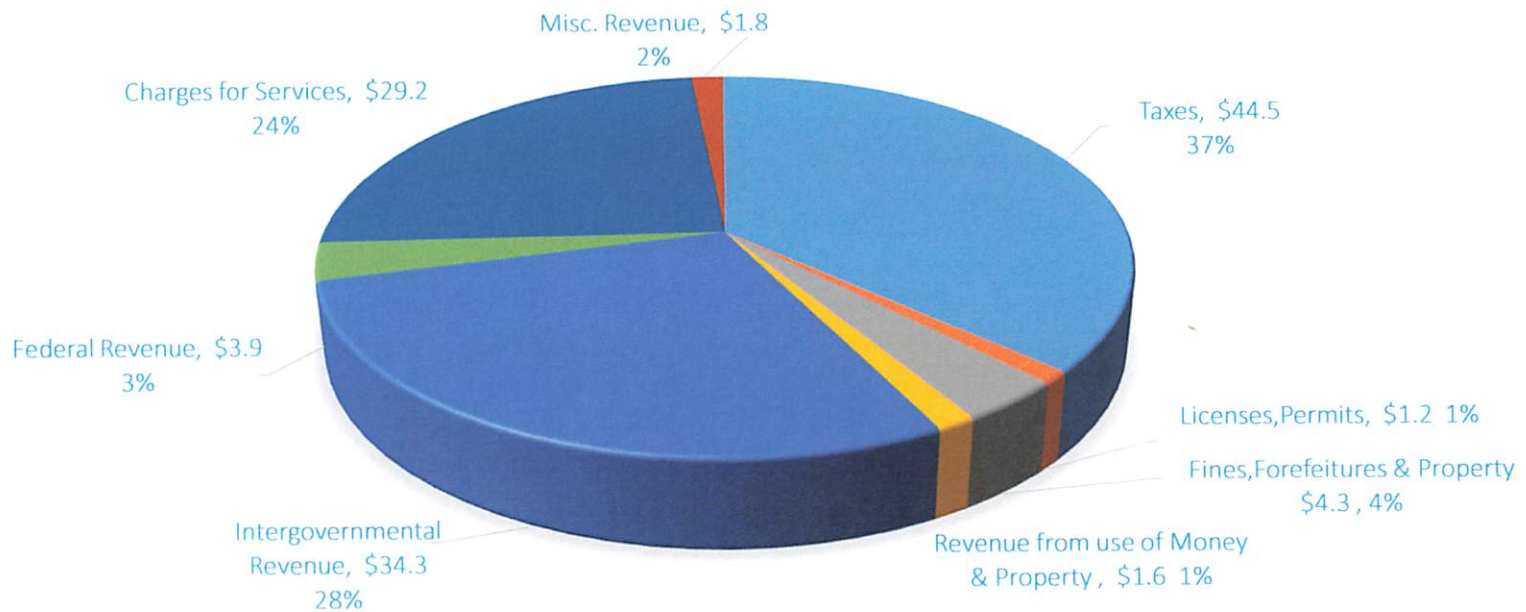
Total Budget: \$656.6 million
+\$58.5 million, 9.8%



GENERAL FUND REVENUE BY TYPE

Fiscal Year 2023-2024

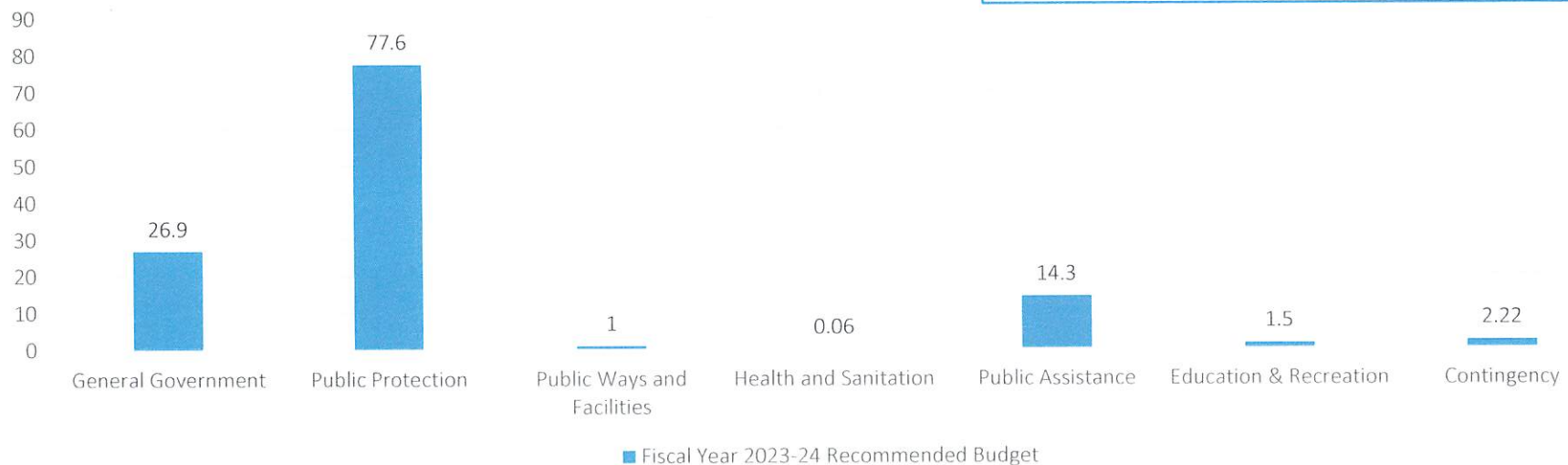
Total General Fund: \$120.9 million
+\$11.4 million, 10.4%



GENERAL FUND EXPENSES BY FUNCTION

Total Appropriations by Function Fiscal Year 2023-2024

Total General Fund Expenses: \$123.4 million
-\$2.1 million, -1.6%



FISCAL YEAR 2023-2024

Proposal to Balance - General Fund

| Description | General Fund |
|--------------------------------------|---------------|
| Proposed Revenue Fiscal Year 2023-24 | 120,933,234 |
| Transfer from Realignment | 2,133,874 |
| Total Available Financing | 123,067,108 |
| Proposed Expenditures | (123,386,389) |
| Surplus/ (Deficit) | (319,281) |
| Revenue Adjustments | 1,210,623 |
| Employee Reclassifications | (46,626) |
| CEO Recommended Changes | (844,716) |
| Net | - |

GENERAL FUND AUGMENTATIONS

County Executive Office Recommendations

Public Protection - \$234,095

- District Attorney - \$25,000, increase Out of County Travel
- Probation - \$34,875, (3) under-hire promotions
- Public Works-Facilities Management - \$59,760, Janitorial services
- Sheriff-Coroner - \$81,460, increase Out of County Travel and fuel
- Sheriff-Corrections - \$33,000, increase Out of County Travel

General Administration - \$610,621

- General Operating - \$175,500, Professional Services for Single Audit
- Agricultural Commissioner - (\$37,689), add/delete allocation

GENERAL FUND AUGMENTATIONS

County Executive Office Recommendations

General Administration (continued)

- Assessor - \$28,757, increase Maint-Info Software and Hardware, Bilingual Pay, add/delete allocation
- Auditor - \$213,952, increase Maint-Info Software, Professional and Special Services, office renovations, add allocation
- Executive Office-Procurement - \$43,970, fund allocation
- Executive Office-Budget & Finance - \$56,871, increase to Maint-Info Software, add/fund allocation
- Clerk of the Board - \$44,560, add/fund allocation

GENERAL FUND AUGMENTATIONS

County Executive Office Recommendations

General Administration (continued)

- County Counsel - \$11,398, (1) under-hire promotion
- Human Resources-EEO, \$8,240 - increase office expense
- WDO-ICCED - \$6,689, (1) under-hire promotion
- Planning - \$58,373, office renovations, add/delete allocation

No General Fund Impact – Funded by Special Revenue

(9) Under-hire promotions, (3) allocations, delete (4) allocations, convert (2) allocations, increase extra help, utilities and re-appropriate funds for the replacement of (2) HVAC units at ICSO Data Center.

SPECIAL REVENUE AUGMENTATIONS

County Executive Officer Recommendations

Administration - \$105,217

- Planning - \$105,217, Plot/scanner, remodeling and parking lot repair/maintenance

Health and Sanitation - \$1,320,006

- Air Pollution Control - \$350,000, Salton Sea Project
- Behavioral Health - \$970,006, (2) allocations, (2) vehicle purchases, (237) under-hire promotions, Overtime

Public Assistance - \$337,356

- WDO - \$177,052, (5) allocations
- PA/AAA - \$10,137, increase Out of County Travel and Travel Private Car, Promotional Items

SPECIAL REVENUE AUGMENTATIONS

County Executive Office Recommendations

Public Assistance (continued)

- Social Services - \$150,167, increase Professional & Special Services

Public Protection - \$479,581

- Planning - \$300,000, Airport Land Use Compatibility Plan Update
- District Attorney-HIDTA \$7,366, (1) under-hire promotion
- Fire - \$99,013, re-appropriate funds for (1) vehicle
- Probation - \$55,391, establish budget, (1) under-hire promotion
- Sheriff - \$17,811, increase Fuel, Out of County Travel and Special Dept. Expense

SPECIAL REVENUE AUGMENTATIONS

County Executive Office Recommendations

Public Ways and Facilities - \$1,278,470

- CEO-Sunbeam Lake RV - \$63,250, Water system improvements
- CEO-Airport - (\$49,000), Revenue adjustment
- Pubic Works - \$1,264,220, (5) Bilingual allocations, Cold Mix Asphalt and Track Oil, (2) ADA Inclusive Playground Structures, (3) Motor Grader Leases, CC1 Parking Lot Improvements

Special District \$19,200

- Public Works-Niland County Sanitation - \$19,200, Community Benefit annual loan payments

General Fund Reserves

- General Reserve \$4,447,781
- Revenue Stabilization \$2,466,429
- Projected General Fund Balance as of 6/30/2023 \$13,279,632

Note: The Government Finance Officers Association (GFOA) recommends two months of operating revenue or 16% (\$21MM)

American Rescue Plan Act Update

Coronavirus State & Local Fiscal Recovery Fund

Public Health Response

| | Approved Allocation | Transferred | Spent Or Committed | Balance |
|---|---------------------|-------------|--------------------|------------------|
| Contact Tracing & Case Investigation | 1,300,000 | | 619,706 | 680,294 |
| County Pandemic After Action Reports | 225,000 | | - | 225,000 |
| Alternate Care Site | 3,500,000 | (1,000,000) | 99,105 | 2,400,895 |
| Ventilation Improvements | 350,000 | | 350,000 | - |
| Purchase of PPE | 769,568 | | 743,909 | 25,659 |
| Ancillary Vaccination Clinic Assistance | 87,000 | | - | 87,000 |
| Testing & Vaccination Program Support | 716,060 | | 666,869 | 49,191 |
| Payroll Support & Premium Pay | 14,314,261 | 1,000,000 | 13,885,712 | 428,549 |
| Total | 21,261,889 | - | 17,365,301 | 3,896,588 |

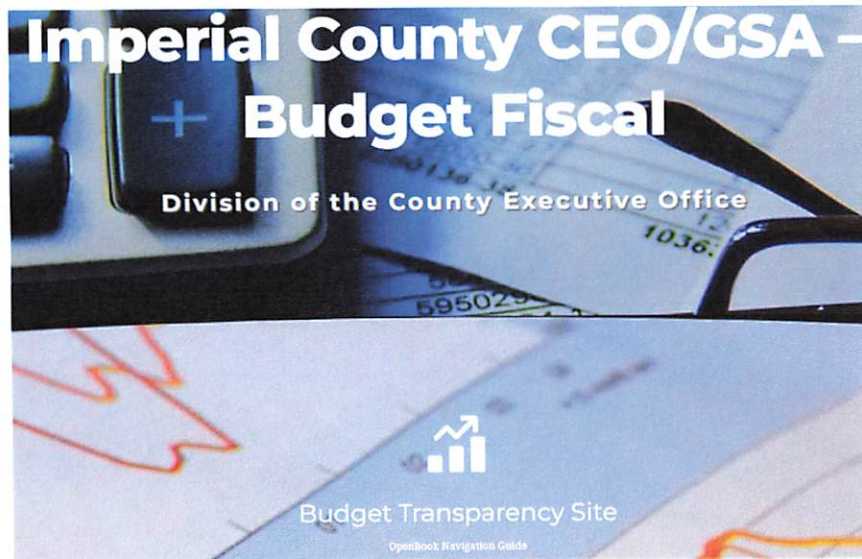
Negative Economic Impact & Government Services

| | Approved Allocation | Spent Or Committed | Balance |
|----------------------------|---------------------|--------------------|-----------|
| Promote Healthy Household | 500,000 | 102,835 | 397,165 |
| Business and IT Assessment | 500,000 | 342,351 | 157,649 |
| Airport Infrastructure | 750,000 | 240,140 | 509,860 |
| Cybersecurity Upgrades | 1,400,000 | 1,033,480 | 366,520 |
| Purchase of 4 Fire Engines | 1,800,000 | 1,800,000 | - |
| Revenue Loss-General Fund | 6,800,000 | 6,722,904 | 77,096 |
| Total | 11,750,000 | 10,241,710 | 1,508,290 |

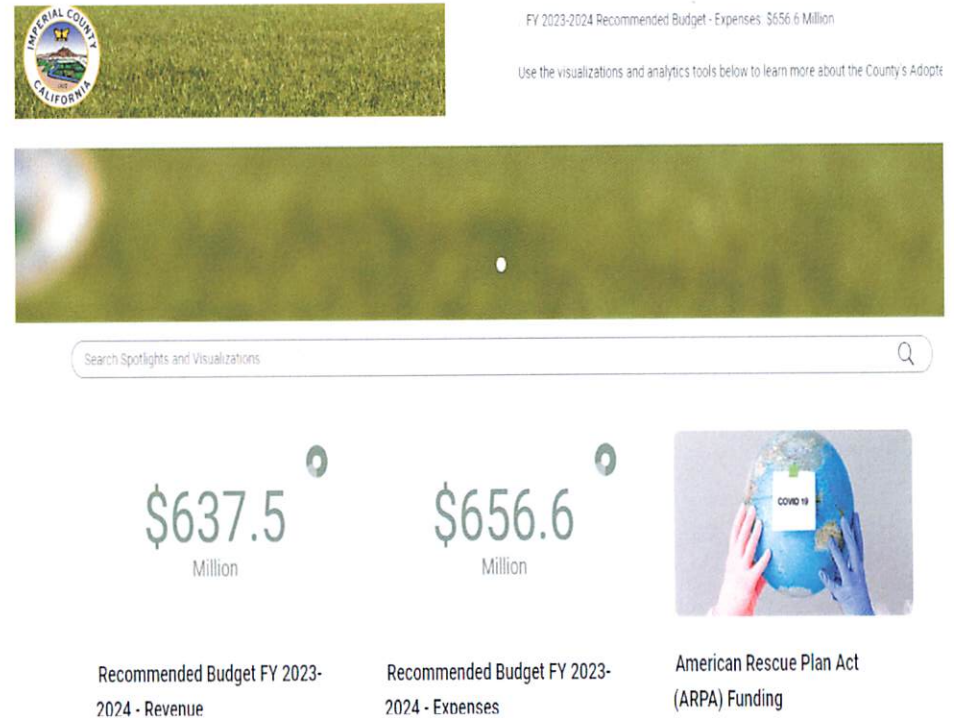
Water & Sewer

| | Approved Allocation | Spent Or Committed | Balance |
|---------------------------------|---------------------|--------------------|---------|
| New River Water Quality Testing | 187,000 | 187,000 | - |
| Water & Sewer Infrastructure | 2,000,000 | 2,000,000 | - |
| Total | 2,187,000 | 2,187,000 | - |

Public Budget Tools



<https://budgetfinance.imperialcounty.org>



<https://imperialcounty.openbook.questica.com>



QUESTIONS