



**Imperial County
Fiscal Year 2020 – 2021
Instruction Manual
&
Budget Forms**



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Budget Methodology

Fiscal Year 2020 – 2021



COUNTY OF IMPERIAL BUDGET METHODOLOGY FISCAL YEAR 2020 – 2021

In accordance with the County Budget Act, the County is required to present a balanced 2020-2021 Proposed Budget to the Board of Supervisors on or before June 30, 2020. Currently, we have a tentative date of June 23, 2020 for the presentation to the Board.

The County's budget, as with the State's budget, is a living document always subject to adjustments.

The budget direction for Fiscal Year 2020-2021 is as follows:

- 1. The method of budgeting to be used for FY 2020 – 2021 is last periods budget, with all operating expenses with the exception of salary and benefits section (projected by Budget Fiscal, Human Resources and Auditor's Staff). Any increase would need a Budget Augmentation along with the funding source.*
- 2. With the new implementation of the Position Budgeting Software, the County will be able to calculate a more accurate Salary Benefits budget projection. The CEO/GSA Budget Fiscal Staff, Human Resources along with Auditor – Controller Staff will work collaboratively on calculating salary benefit projections. All budget forms are now electronic with e-signature capability.*
- 3. The County Executive Office GSA/Budget Fiscal Staff will determine any changes deemed necessary to have a balanced budget. The CEO/GSA Budget Fiscal Staff will communicate any changes to the respective departments.*
- 4. Departments should review and submit to the CEO any capital projects that are necessary to address safety concerns. All other Capital Purchase Request shall be submitted via the budget process.*

The Budget Narrative describes and elaborates your department's vision, mission and goals for the upcoming fiscal year for any reader or user of the budget information that will be posted to the County website – please complete and include with your budget package. Each Department is responsible for evaluating their existing programs, to redirect resources as necessary, and focusing on delivery of services required by law or mandate, for the health, safety and public well-being in order to achieve their department's performance objectives.

We summarize the following direction from our County Executive Officer, which you will need to remember when working on your budget.



COUNTY OF IMPERIAL BUDGET METHODOLOGY FISCAL YEAR 2020 – 2021

The following are recommended policy guidelines for building budget requests for Fiscal Year 2020 – 2021

1. **Revenue:** Estimate all projected revenue to be received from all sources during FY 2020-2021.
2. **Operating Budgets:** Departments should project operating budgets based on estimated available resources to fund operations. Departments may submit augmentations for consideration during the budget hearings.

If a budget line item was increased during the fiscal year and it was for a one – time expense do not include that amount in your budget request as budget staff have been directed to remove those amounts unless thoroughly justified. In addition, eliminate one – time items such as expiring limited term positions, expiring grants, and other non – recurring expenses. **Prorate operating costs of mid – year items based on the number of months from Inception to end of fiscal year.**

3. **Salary and Benefit Costs:** Departments will receive PDF copies of their Salary and Benefit worksheets. The information from these worksheets is to be used when completing your budget request.

Departments are to provide additional source of funding for all Budget Augmentations.

Departments are responsible for demonstrating that their fee studies are current and scheduled fees are at full cost recovery, unless otherwise dictated by the Board of Supervisors.

Augmentation request submissions are used after all other alternatives for redirecting resources has been exhausted and there are no lower priority items that can be reduced or eliminated to fund the program or service. Performance measures must be clearly stated in all augmentation request, identifying results to be obtained from the additional resource allocation



COUNTY OF IMPERIAL BUDGET METHODOLOGY FISCAL YEAR 2020 – 2021

The deadline for submitting budget packages to GSA/Budget Fiscal will be as follows:

Group 1 April 13 – 17

Auditor – Controller, Treasurer / Tax Collector, Assessor, Procurement, Registrar of Voters, Public Defender, Child Support, Ag Commissioner, County Clerk / Recorder, Veterans, Budget & Fiscal, Fleet Services, Cooperative Extension

Group 2 April 20 – 24

CEO/Airport, County Counsel, Public Administrator, Planning, Public Health, Library, Fire Protection / OES, Air Pollution Control District, ITS

Group 3 April 27 – 30

Board of Supervisors / Clerk of the Board, Human Resources, District Attorney, Sheriff - Coroner, Probation, Behavioral Health, Social Services, Public Works / Roads / Facilities / Surveying & Engineering / Solid Waste

Departments will submit one USB Format of their budget request and budget documentation.

The Budget Act requires compliance with the submission date so that we can determine available and financing uses and prepare a report to the Board for direction.



Budget Guidelines

Fiscal Year 2020 – 2021



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 - 2021

To provide uniformity in the budget process, the County Executive Office (CEO) prepares a Budget Manual each year that contains the budget direction of the County Executive Officer and instructions to assist departments with the development of their budget request(s). Revision and or changes to the process from one budget year to the next is dependent on direction of the CEO. Any modification is usually to enhance the budget process and to incorporate the direction given to the CEO's office by the Board of Supervisors.

The information in the manual is designed to give systematic assistance to County staff for the ensuing budget year. As an effort to minimize errors and the time spent with departments during the review process, departments must submit a detailed budget with backup materials (required forms/schedules). Each department's budget analyst will use the information submitted to interpret the department's requests.

All departments should however, focus on the delivery of services required by law or mandate, health and safety, and public well-being. Departments must approach the budget process with **realistic**, **measurable** and **strategic** plans to fund operations within the County's financial parameters. Budget estimates should dedicate resources to the highest priorities and in turn reduce unnecessary spending of discretionary revenues. Setting priorities for the allocation of resources becomes an important issue as demand (quantity and quality) out paces supply (taxes and fees).

The goals of the budget process are to delineate the County's fiscal problems in the long term, implement performance targets, define strategic measures for financial stability, and determine the stimulus for achieving results. To name a few of the methods to consider for achieving results they are - process re-engineering, privatization, consolidations, restructuring and/or reorganizations, succession planning, and building of reserves.

The budget process emphasizes department head responsibility over their department's budget with the County Executive Officer having authority to review departmental budgets for compliance and consistency. The budget review determines overages by category of expense including salaries and benefits, supplies and services and capital outlay. The CEO and the Auditor-Controller report to the Board of Supervisors and to the citizens of the County regarding County financial matters. One for transparency and two, to improve communication and provide information on the decision-making processes in the development of the County's budget.

BUDGET DESIGN

A principle goal of the Budget development process is continued improvement of the presentation of the Adopted Budget book. This goal we accomplish through the transparency of the budget information and enhancement of the image of County government and improvement of the communication between the County departments, the policy makers and its citizens.



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

In addition to the information required by the State Controller's office to be included in the budget, the budget contains narrative information, charts and graphs. Each fiscal year we need the support and cooperation from **all** departments and ask that all budgets, forms, schedules and backup information be fully completed documenting their department's information so that we can develop and capture all budgetary information.

BUDGET UNIT NARRATIVE

The intent of the narrative section is more to provide information on a department's vision and mission statements, goals, accomplishments, and statistical information that is distinctive to each department so that the reader can understand the function and duties of the department to the County and the general public.

Separate or consolidated narratives for each budget unit serve to assist in the analysis of department budget requests and enable the CEO and Board of Supervisors to address program priorities and service levels. The narratives provide an update for a better understanding of the existing functional description of each budget unit. Remember that the budget is used by sources both internally and externally to the County and the narrative serves as a valuable source of information pertinent to a budget unit.

Narratives also provide the opportunity to include key information and insight into departmental operations, for example:

- Program description, date established, governance, period covered
- Missions and functions financed by the budget unit
- Statutory changes
- Program changes
- Mandatory versus non-mandatory and cite law where mandated
- Goals and accomplishments
- Statistical Information

As in prior fiscal years, we are asking that each Department develop and provide meaningful and measurable performance objectives in their narratives. The Department must be able to report on the results and achievements during the year if requested and review those performance measures as necessary for changes or refinement. The intent of this budget requirement is to demonstrate how the County justifies the cost of providing services to the public. These measures and the results will assist in making informed decisions and communicating the success of County services or programs to the public or the Board of Supervisors. A mid-year report (end of January) on the progress meeting the benchmarks for the performance measures will provide the Department and Executive Office with the information required to develop and refine the performance measures for the following budget cycle. This report will also provide the public with information relative to the effectiveness of services delivered by the County.



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

Be prepared to address your performance measures during your CEO budget meeting.

BUDGET WORKSHEETS

Departments are to follow the instructions in Appendix E when completing their Budget Worksheets. The worksheets will be sent to each department by their assigned analyst and will be the only format acceptable for submission.

The columns listed on the budget worksheets are as follows:

1. Fiscal Year 2017-2018 Actual Revenues and Expenditures
2. Fiscal Year 2018-2019 Actual Revenues and Expenditures
3. Fiscal Year 2019-2020 Adopted Budget Revenues and Expenditures
4. Fiscal Year 2019-2020 Budget Adjustments
5. Fiscal Year 2019-2020 Actual Year-to-Date Revenues and Expenditures as of December 31, 2018
6. Fiscal Year 2019-2020 Year End Estimated Actual Revenues and Expenditures
7. Fiscal Year 2020-2021 Requested Revenues and Expenditures

The Fiscal Year 2019-2020 Budget Adjustment column reflects any changes from the Adopted Budget, as authorized by a Budget Amendment Resolution approved by the Board of Supervisors or a Transfer of Appropriations approved by the County Executive Office.

ALL NON-GENERAL FUND BUDGET UNITS ARE TO BE SELF-SUPPORTING THROUGH DEPARTMENTAL REVENUES, OPERATING RESERVES AND OR TRANSFERS.

Supplemental Schedules:

Departments are to provide a schedule detailing the calculations of Non-Regular wages (Extra Help), Overtime, Bilingual Pay, Educational Incentive, Shift Differential, and Redemption of Benefits. These schedules if used, must agree with the totals carried forward to the Budget Worksheets. In addition, the following budget line items require detail justification for funding: *Office Expense, Communications-Cell Phone, Memberships, Professional and Specialized Services, Special Department Expense and Out of County Travel.* *The Professional & Specialized Services schedule will be used by the Auditor-Controller's Office to establish contract encumbrances for the FY 2020-2021. Please ensure that you only schedule what you plan to spend on each contract for the fiscal year.*



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

Revenues: Revenue projections are extremely critical in determining the available resources for purchases during the upcoming fiscal year. Fiscal Year 2020-2021 will be challenging to say the least; therefore, departments must ensure that billing and claim submissions are made timely. It is necessary that each department be vigilant during the year and make only necessary expenditures to preserve our limited resources.

To maximize recovery of services, departments should review billing rates and service fees, to determine if adjustments are necessary. Labor-based revenues must include pay increase factors in the calculations to ensure adequate recovery of the cost to provide the service is achieved when possible and allowable by ordinance or statute.

In cases where costs may be incurred to implement a State mandate and the mandate is unfunded by the State, consideration should be given in seeking relief from performance of those programs that fail to meet the reimbursement provision of the California Constitution.

Revenue sources included in departmental revenue budgets, as applicable, may include the following:

- Licenses, permits, and fees at the most recent Board of Supervisors approved rates or rates established by statute.
- Fines, forfeits, and penalties are budgeted at the established rate per court order or code.
- State and Federal ongoing reimbursements
- Grants awarded annually
- Revenue producing contracts or agreements
- Charges for services provided to other funds
- Sale of property, goods, or services

Other revenues excluded from the budget include the following:

- Revenue from new or revised licenses not approved by the Board of Supervisors
- Permits or fees pending consideration and approval by the Board of Supervisors
- Grants pending award
- Not yet chaptered Senate or Assembly Bills

The Budget Worksheet Column 5 reflects year-to-date detail of revenues for the budget unit through December 31 of the current fiscal year, inclusive of accruals booked by the Auditor-Controller.

Column 6 is the **department's** estimate, reflecting anticipated revenues for the entire fiscal year, including accruals (revenue due but not received as of June 30) and reversal of prior year accruals.



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

Appropriations: Provided are General guidelines to assist departments in preparing their County expense budgets. The County Executive Office Budget Fiscal division will input the object line item budgets to ONESolution, the County's financial software. Departments must provide estimated ending June 30 total expenses for the current fiscal year by line item. These numbers are the department's best-guess estimates, which may or may not equal the adopted budget amounts for the current fiscal year.

Position Allocation and Vacancies Schedule:

The position allocation schedules reflect the number of positions that have been authorized Board including any additional positions by classification that has been added during the fiscal year. The report reflects the status of vacant allocations by "**Funded**" or "**Unfunded**". **Vacant positions will not be funded unless the CEO has approved the department's request to fill the position.**

CEO budget staff will complete Salary and Employee Benefit Worksheets (Appendix F) with assistance of the Auditor-Controller. CEO Budget staff will complete the Salary and Benefit Worksheet as quickly as possible and forward a PDF copy to the department. Your analyst will use the information from the Salary Worksheet to populate those Salary and Benefit line items in your budget request worksheets.

Non-Regular wages, such as extra help, overtime, shift differential, bilingual pay, etc. will be computed by departments and included in the appropriate budget category (must match worksheet). Departments must remember to compute associated benefit costs, i.e. Medicare and include them in the respective benefit object code. Non-regular wages need substantiation by backup attached to the budget worksheet form(s).

The **Position Request Form #B002** (*Appendix G*) is to **add, delete, or change positions** during the budget process. Complete the form in detail and submit with the budget package for approval. Upon approval by the Board of Supervisors, Human Resources will update the Master Position Allocation Control schedule. Calculate Extra Help costs for specific positions and include a detail justification of the need (only 1056 hours will be budgeted).

Services and Supplies: In estimating Supplies and Services, use the following criteria when budgeting amounts in accounts that are common to most departments.

Communication costs are broken down into the following three expense line items:

- **Object Code #514000 : Communications-Phone Charges** – Use the Appendix H for your communications budget request.
- **Object Code #514015 : Communications-Cell Phones** – Uses to pay for all cell phones assigned your department. **You must submit a detailed justification for the funding requested.**
- **Object Code #514020 : Communications-Services** - Use the rates listed in *Appendix H* for Communication services. This expense pays for the services of the County's Communications Administrative Analyst and related costs, and includes phone system replacement costs.



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

Other Supplies and Services Accounts:

- **Object Code #516000: Household Expense** – Use for janitorial and waste contracts.
- **Object Code #517055: Insurance-Liability** - Use rates listed in *Appendix H* to budget property/casualty/risk insurance costs.
- **Object Code #519000: Maintenance-Equipment** - Actual and estimated maintenance costs include those provided by the Fleet Services Department in addition to those contractual maintenance agreements a department may have.
- **Object Code #520000 : Maintenance Structures, Improvements, Grounds** - This account includes maintenance of and rents and or leases for streets, building improvements, and grounds.
- **Object Code #522000: Memberships** - This account is for fees paid for County employees and or elected officials charged by an organization or a group as established in the bylaws of the respective organization or group. **You must submit a detailed justification for the funding requested.**
- **Object Code #524000: Office Expense** - This account includes office-type supplies, services, and minor office equipment costing less than \$7,500. Departments will complete a Budget Augmentation Form, to be included in their budget package, for any increase above the fiscal year 2020-2021 adopted budget amount. **You must submit a detailed justification for the funding requested.**
- **Object Code #525010: Professional and Specialized Services** - Examples of the types of services charged in these accounts include *engineering, auditing, consulting, legal and information technology (non-County)*. Departments use the account category that best describes their costs. A current agreement, contract, or MOU should be in effect. Funding requests must match the amount listed on the Professional Services Request (Form B018).
- **Object Code #525020: Professional & Specialized Services Data Processing** - The schedule in the *Appendix H* reflects billing rates applicable to departments charged by Information Systems. Charges for employee services and supplies are budgeted at the cost agreed upon with the charging department. Charging department will include the amount in their budget package.
- Remember to use the form located in the Budget Documentation area on the County’s website to list all professional services, with the exception of data processing costs. Services provided by Information Systems will be in the Internal Service fund charges section of your budget manual. **You must submit a detailed justification for the funding requested.**



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

- **Object Code #527000: Rents and Leases-Equipment** - This account includes rent and or lease costs for equipment.
- **Object Code #530005: Special Departmental Expense** - Costs charged to this account include non-professional specialized services and/or supplies applicable to one or more departments for which there is no other specific object code. **You must submit a detailed justification for the funding requested.**
- **Object Code #531000 and #531005: Travel-In County** - Charges to these accounts include mileage for travel to attend meetings within Imperial County, as well as costs for registration fees, and other ancillary expenses.
- **Object Code #531040: Travel-Out of County** - Use this account to report all expenses related to **CEO** approved travel outside the county connected with attendance at conferences, meetings, etc., including reimbursement for meals, lodging, registration fees, parking, airfares, and miscellaneous mileage. Do not split costs of travel into the various travel accounts, as those accounts are no longer available for use. **You must submit a detailed justification for the funding requested.**
- **Object Code #525070: Overhead Charges** - Charges to allocate central support service costs based on the Countywide Cost Allocation Plan.

Capital Purchase: Please submit only 2020-2021 Capital Purchase requests.

YEAR END ENCUMBRANCES

Appropriations set aside after a purchase order or contract is approved, assures the supplier that sufficient funds will be available once the order is filled, and obligates the County for payment thereof. In such instances, the department will request to encumber funds at June 30 for payment of goods and services **that have been ordered or received but have not yet been billed.**

The Request for Year End Encumbrance Form B007 (*Appendix D*) is completed by departments for the specified amounts of anticipated expenditures and signed by the authorized department representative and submitted no later than July 13, 2020. **Do not encumber purchase orders or contracts that are prior to fiscal year 2019-2020 without sufficient justification and do not encumber appropriation balance(s).** Sufficient appropriation must be available in the Object Code line item for the encumbrance. Justification and documentation must be submitted with the request.

FUND TRANSFERS

Expenditure Transfer (Expenditure charged to):

The Expenditure Transfer Request Form B003 (*Appendix J*) allows transfer of funds from “sources” (*the paying department*) to “uses” (*the recipient of funds*) when services are being provided. In the case of expenditure



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

reimbursement from a trust fund, where no budget unit exists for the trust, only the budget unit having their expenditure reimbursed files the Expenditure Transfer Form.

There are two separate sections used for expenditure transfers as follows:

1. When the proposed expenditure transfer is between two budget units, the department where the expenditure originates is responsible for completing an Expenditure Transfer Request Form B003 (*Appendix J*) and obtaining the recipient department's signature of approval, which constitutes acceptance of the budgeted amount and frequency of charges. The Expenditure Transfer Form is submitted to the recipient department, if other than the originating department, early in the budget process to allow the recipient department to determine how the charge will affect their budget.
2. When a proposed expenditure transfer is between multiple budget units, the department where the expenditure originates is responsible for completing an Expenditure Transfer Request Form B003 (*Appendix J*). A department must also complete Page 2 of the form and forward a copy to the recipient departments for inclusion in their budget.

The Expenditure Transfer Form must always include both a debit to a fund or budget unit (expenditure reimbursement) and a credit to a fund or budget unit (expenditure transfer to).

A copy of the completed and signed form must be provided to the funding department and also included with the budget package. This form must be signed by both departments to ensure that both the paying department and the receiving department budget accordingly.

Intra-Fund Transfers (Object Code #552000-552070):

Transfer of costs between budget units in the same governmental type fund. An example would be an expense transfer between the District Attorney's budget unit and Social Services; both are General Fund. Another example of an Intra-fund transfer would be a transfer between two special revenue funds, i.e. APCD and EHS.

The department charged the expense would budget a debit intra-fund transfer. The department receiving the reimbursement for the expense will budget a credit intra-fund transfer.

Transfers In and Out (Object Codes #552080 and #552085):

Transfers in and out are for transfers between different budgetary fund types where there are no services or supplies provided only funding.

These accounts shift amounts from one fund to another to assist in financing the services of the recipient fund, or to shift amounts between budget units within the same fund, as legally authorized.



COUNTY OF IMPERIAL BUDGET GUIDELINES FISCAL YEAR 2020 – 2021

Budgetary Transfers (Object Code #552075). Use this object code when available fund balance is used to increase a budget line item appropriation amount. The offset to the increased appropriation should be budgetary fund balance. **Budgetary transfers are used during the fiscal year only.**

Revenue and Expense Recorded between Governmental Funds and Proprietary Funds (Object Code #493000): Internal Service Funds (ISF), i.e. Information & Technology Services or Fleet Services and Enterprise Funds, i.e. Airport are Proprietary funds. The recording of revenue and expenses of proprietary funds should parallel those in the private sector. For example, the mileage or motor pool car usage provided by Fleet Services (ISF) to the Auditor-Controller's Office (General Fund), Fleet Services would record revenue and the Auditor-Controller's Office would record an expense.

BUDGET AUGMENTATIONS

Appropriation increases over the prior year adopted budget amount, new positions and or requests for new programs are requested via a Budget Augmentation Request Form B001 (*Appendix K*). When preparing the Budget Augmentation, the justification narrative should address the need and explain the purpose of the request. Request(s) for a change in position(s) submit with a Budget Augmentation Request Form and a completed

Position Request Form(s) B002. Complete a separate form for each different class of position requested. **This form is only used during the Budget Process and at no other time.**

BUDGET UNITS BY DEPARTMENT

In *Appendix C* is the listing of Departments with their respective budget units. The CEO's Budget staff is available during the budget development process to answer any questions regarding completion of the forms.

BUDGET MONITORING

The CEO's Office budget staff will work with the Auditor-Controller's Office with budget oversight and financial reporting to the Board of Supervisors. In addition, budget staff will monitor performance measures for consistency with long-range goals of the County thereby allowing management to be responsive to the Board and citizens. Our intent is to provide a financial summary with narrative summarizing the fiscal issues, economic outlook for the County, and staff recommendations and/or options relative to specific problem areas.

MEETINGS WITH BUDGET ANALYSTS

Departments should schedule meetings, as necessary, with a budget analyst to discuss issues prior to submission of budget packages to the CEO's Office. After departments have submitted their budget packages analysts will review budget packages and then meet with departments on a prearranged day to review the budget information submitted.



Appendix A

Fiscal Year 2020 – 2021

Budget Calendar



COUNTY OF IMPERIAL BUDGET CALENDAR FISCAL YEAR 2020 – 2021

Mayra Widmann, Deputy CEO Budget Fiscal / GSA

April 2020

April-13-17

Group 1

S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

Final Deadline for submission of Budget to CEO as USB Format by Department

Auditor – Controller, Treasurer / Tax Collector, Assessor, Procurement, Registrar of Voters, Public Defender, Child Support, Ag Commissioner, County Clerk / Recorder, Veterans, Budget & Fiscal, Fleet Services

April-20-24

Group 2

CEO/Airport, County Counsel, Public Administrator, Planning, Public Health, Library, Fire Protection / OES, Air Pollution Control District, ITS

April-27-30

Group 3

Board of Supervisors / Clerk of the Board, Human Resources, District Attorney, Sheriff - Coroner, Probation, Behavioral Health, Social Services, Public Works / Roads / Facilities / Surveying & Engineering / Solid Waste, Imperial County Workforce & Economic Development Office

April-24 Salary and Benefits Worksheets verification by HR and return to Budget & Fiscal Staff

April-24 Provide updated Authorized Allocation & Vacancies Report, including under-hire, Vacant and funded positions to Budget & Fiscal Staff

May 2020

May-1

CEO & Analysts start budget review with Departments

S	M	T	W	TH	F	S
					1	2

May-29

Deadline for **Tabulation of Budget**

3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



COUNTY OF IMPERIAL BUDGET CALENDAR FISCAL YEAR 2020-21

Mayra Widmann, Deputy CEO Budget Fiscal / GSA

June 2020

	S	M	T	W	TH	F	S
June-8 Proposed Budget Schedules for budget books from Auditor – Controller			1	2	3	4	5
	7	8	9	10	11	12	13
June-9 Final Authorized Allocation & Vacancies Report for 2020 – 2021 Proposed Budget	14	15	16	17	18	19	20
	21	22	23	24	25	26	27
	28	29	30				
June-19 Proposed budget document and required statement copies available to the general public							
June-23 Presentation by CEO for approval of Proposed Budget (Ref. Code 29064)							

July 2020

	S	M	T	W	TH	F	S
July-13 Deadline for submission of Encumbrance Forms				1	2	3	4
July-17 Cancellation of “A” Purchase Orders	5	6	7	8	9	10	11
July-31 Closing of FY 2019 – 2020 books	12	13	14	15	16	17	18
	19	20	21	22	23	24	25
	26	27	28	29	30	31	

August 2020

	S	M	T	W	TH	F	S
Aug-7 Analysis of Funding Availability for Final Budget (Carryover fund balance)							1
	2	3	4	5	6	7	8
Aug-18 Budget Workshop	9	10	11	12	13	14	15
Aug-25 Budget Hearings	16	17	18	19	20	21	22
	23	24	25	26	27	28	29
	30	31					



COUNTY OF IMPERIAL BUDGET CALENDAR FISCAL YEAR 2020-21

Mayra Widmann, Deputy CEO Budget Fiscal / GSA

September 2020

	S	M	T	W	TH	F	S
September-15 Presentation of Final Budget			1	2	3	4	5
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19

October 2020

	S	M	T	W	TH	F	S
Oct-2 Set County Tax Rate					1	2	3
Oct- 16 Completion of Gann Limit Calculations	4	5	6	7	8	9	10
	11	12	13	14	15	16	17

December 2020

	S	M	T	W	TH	F	S
Dec-1 Final Budget submitted to State Controller (Ref. Code 29100.6)			1	2	3	4	5



Appendix B

Fiscal Year 2020 – 2021

Chart of Accounts



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
401100	P.Y. Delinquent Taxes
401105	Prop Tax Current Secured
401110	Prop Tax Cur Unsecured
401115	Prop Tax Prior Secured
401120	Prop Tax Prior Unsecured
401125	Tax Deeded Land Sales
401130	Prop Taxes-Suppl Assmnt
401135	Property Tax-LMIHF
401136	Property Tax Residual Dist.
402000	Sales & Use Tax
402005	State-Transport Fnd SB325
403000	Other Tax-Aircraft
403005	Other Tax-Transient Occupancy
403010	Other Tax Deed Trf
403015	Other Tax Raw Matl Process
403020	Augmentation
403025	Dist Taxes-Other
403030	Tax Sharing Agreements
411101	Animal Licenses
412000	Business Licenses
412005	Misc. Licenses & Permits TaxCl
412010	Business License Fines
412110	Business Licenses-Ord. in Proc
412111	Business Licenses-Tax Col.
413000	Building Inspection Fees
414000	Zoning Permits
414005	Conditional Use Permits
414010	Zone Charges
414015	Planning Appeals
415000	Other Licenses & Permits
415005	Marriage Licenses
415010	Permits
415015	Marriage Ceremonies
415020	Variances
415025	Ag Burning Permits/Fees



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
415030	Variance Fees Air Pollution
415035	Surface Mining Permits
415040	Surface Reclamation Plan
415055	Permit Reviews-APCD
415410	Other Licenses and Permits
415440	Marriage Ceremonies
415445	Consumer Protection-Health
415450	Solid Waste-Health Dept.
415455	EHS-Health Dept.
416000	Franchises
417000	Trans. & Encroachment Permits
421000	Vehicle Code Fines
421005	Alcohol Testing Fines
421010	County Share-City Fines
421015	County Share-PC1464 Penalties
421020	Off Highway Fines VC 42204
421025	Late Payment Penalty
422000	Other Court Fines
422005	Fish & Game Fines
422010	County 50% Share-GC 77205
422015	Trial Court Fees
422020	TCF Recording & Index Fees
422025	Animal Control Fines
422030	Environmental Health Fines
422035	Bicycle Helmet Fines
422040	Admin Screening Fee PC1463.01
422045	Admin Screen Fee PC 1463.07
423000	Forfeitures & Penalties-Crts
423005	Criminal Fines
423010	County Share-Parking Fines
423020	Forfeitures & Penalties- AG
424000	Penalties/Costs Delinq Taxes
424005	Advertising Fee-Tax Collector



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
424010	Advertising Recovery
424015	Install Plan Fees-Tax Collectr
424020	Personal Contact Fee-Tax Coll
429020	Redemption of Penalties
430000	Interest Pooled Money
430005	Investment Income
430010	Tobacco Securitization Proceed
430015	Interest - Loan
431000	Rents & Concess-Land & Bldgs
431005	Rents & Concess-Equipment
431010	Rents & Concessions-Other
431020	Rents & Concessions - Other
432000	Sales Tax (1/2%)Public Safety
432005	St Aid-Public Safety Service
433000	State Aid-Aviation
434000	State-Highway Users Tax
435000	State-Vehicle License Fees
435005	In Lieu Local Sales & Use Tax
435010	Property Tax In-Lieu of VLF
435015	State-Off Hwy In Lieu
436000	State-Other In Lieu Taxes
436005	State-Other In Lieu Pass Thru
437000	State Public Asst Admin
437005	State-Family Support Admin
438000	State Pub Assist Programs
439000	State Aid Calif Children Serv.
439005	State Aid-Agency MAA
439010	State Aid-Drug
439015	State Aid-TB Control
439020	State Aid-TB Medi-Cal
439025	State Aid-Nutrition
439030	State Aid-HIV/AIDS
439035	State Aid-Immunization



**COUNTY OF IMPERIAL
CHART OF ACCOUNTS
FISCAL YEAR 2020 - 2021**

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
439040	State Aid-CWC Clinic Payments
439045	State Aid-CHDP Administration
439055	State Aid-Dental Disease Prev
439075	State Aid-Epidemiology
439060	State Aid-Proposition 10 Grnts
439065	State Aid-Reimburse Medi-Cal
439070	State Aid-Endowment
439075	State Aid-Epidemiology
439080	State Aid-EA Allocation
439085	State Aid-Waste Tire
439090	State Aid-Farm/Ranch Cleanup
439095	State Aid-MAA/TCM Health Dept
440000	State Aid-Pesticide Enforce.
440005	State Aid-Agriculture
441000	State Aid-Civil Defense
442000	State Aid for Construction
442005	State Aid-Prop 116 Road Const.
443000	State Aid-Veteran Affairs
444000	State Aid-Homeowners
445000	State-COPS"Program"
446000	State-Aid-Bus Inv Tax Relief
446010	State Aid - Other
446015	State Aid - AB923
446020	State Aid-Other New River
446030	State-Air Pollution Contr
446040	Reimbursement-DBAW
446050	State Aid-Realignment P.A.
446051	Realign-Health Realloc to P.A.
446052	Realign-B.H. Realloc.to P.A.
446060	State Aid-Realignment Beh.Hlth
446070	State Aid-Realignment Health
446075	St.Aid-Realignment Local Rev
446080	State Aid-AAA Prior Years



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
446090	Used Oil Grants
446100	State Aid
446110	State Aid-MCAH
446115	State Aid-Home Visitation
446120	Senior Citizens Grant
446130	State Mandated Costs
446140	Revenue Stabilization
446150	Adolescent Family Life
446155	Local Oral Health Program
446170	Child Nutrition Reimb.
446175	Federal Aid-NEOP
446180	State-Title 4A Reimbursements
446190	State-Title 4E Reimbursements
446210	Opportunity Grant Recycle
446220	State-SB910-Probation
446230	Reimburse State Prison Expense
446250	State-Womanhaven R.P.
446260	JPCF Juv Prob Camp Funding-ST
446270	Fam Sup Comm/Fac Program
446280	State-CBSP Area Agency
446290	High Risk-1st Time Offender
446300	State - AB933
446310	State Traffic Congestion Refli
446320	State-Aid OCJP Grants
446330	Local Law Enforce Blk Grant
446340	JPA-HHW Project
446350	CIWMB-HHW Grant
446370	State Aid-VLF Health
446380	State Aid-VLF Behavioral Hlth
446390	State Aid-VLF S.A.F.E.
446400	State Aid-VLF Social Services
446410	State Budget Assistance
446420	Prison Reimb Non 810 Cost



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
446430	State Prison Mitigation
446440	St Trial Crt-Blk Grant
446445	State-Other Revenue
446450	Williamson & Open-Space Act
446455	St Aid - Tea 21 - Roads
446460	St Other-Emission Reduction Cr
446500	State Aid-Reg. Tech.Grant-Crts
446600	State Aid-Reg. Asst. Grant
446700	State Abandon Vehicle Fee
446705	State Aid - Insurance Fraud
446710	State Aid - Medi-Cal
446715	State Aid - CMSP
446720	State Aid - MHSA Act Prop # 63
446725	State Aid - CIWMB
446730	State Aid - SLESF
446735	State Aid-Road Rev Prop 1B
446740	State Aid-State Transit Assist
446750	State Disaster Assistance Act
446751	State Aid-CA Community Trans
446755	State Aid-EECBG Grant
446756	Realign-Trial Court Security
446757	Realign-Local Comm Corrections
446758	Realign-Suppl Loc Law Enforce.
446759	Realign-Dist Attny & Pub Def.
446760	Realign-Juvenile Reentry Grant
446761	Realign-Youthful Off. Blk Grnt
446762	Realign-Cal Works MOE
446763	Realign-Adoption Asst Prgm
446764	Realign-Adoptions
446765	Realign-Adult Protective Srvs
446766	Realign-Child Abuse Prevention
446767	Realign-Child Welfare
446768	Realign-Foster Care Admin.



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
446769	Realign-Foster Care Asst.
446770	Realign-Drug Court
446771	Realign-Drug Medi-Cal
446773	Realign-Women/Child Res. Treat
446774	Realign-Undistributed
446775	Realign-Reserve
446780	State Aid-CEC Grant
446785	2011 MH Realignment
446786	Active Transpt Prog-ATP
446787	State Aid SB1-RMRA
450000	Fed Aid Pub Assist Admin
450010	Fed Aid Fam Support Admin
451000	Fed Aid Pub Assist Prog
452000	Fed Aid Health Administration
452010	Federal Medical
453000	Federal Aid For Construction
454000	Federal-Other Storm Reimburse
454010	FEMA-Disaster Relief
455000	Federal Aid Grazing Fees
456000	Federal Aid-Other In Lieu
456010	Federal Aid-Incentives
456020	Fed Emerg Med Serv Authority
456030	Aid From Revenue Sharing
456040	Federal Aid
456045	Federal Aid-TSA Security
456050	Federal Aid-Prior Years
456060	Federal Aid-AAA Prior Years
456070	Federal Aid-EDA
456080	CDBG Program Income
456090	Federal SAFE Futures
456100	Federal Castle
456110	Federal - USDA
456120	Federal-'COPS'Program



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
456125	Fed Drug Court Grant
456130	Fed-SW Border Assist
456140	Fed-Title III-E
456145	Federal Aid - 5307
456150	AAA Nutr Stim III C1,C2 ARRA
456155	Federal Aid-ARRA Funds
456160	Federal Aid-RSTP
456165	Federal Aid-Demo Funds
456170	FFP-MHP Admin
456175	Federal Aid-HSGP
460000	SB2557 Fees
460005	General Plan Amendments
460010	Toxic Waste Fees
460015	Unsecured Admin Cost
460020	Assess & Tax Collection Fees
460025	Fees On Redemption
460030	Adm Sup'l Cost Reimbursement
460035	Data Reimb - Assessor
460040	Document Charges-Assessor
460045	Abstract Tax Maintenance
460050	Document Charges-Tax Collector
460055	Administrative Fee -Planning
461000	P.Y. Special Assessments
461005	C.Y. Special Assessments
461010	Land Use Fees
462000	Acctng/Auditing/Data Proc Fees
463000	Election Services
464000	Legal Services
465000	Personnel Services
466000	Planning & Engineering Service
466005	Environmental Impact Fees
466010	Lot Line Adjustments



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
466015	Document Charges-Planning
467000	Ag-Stand Border Inspect Fees
467005	Ag-Stand Inspection Fee
467010	Ag-Serv Inspection Fees
467015	Ag-Serv Certified Seed
468000	Civil Process Service
469000	Superior Court Fees & Costs
469005	Municipal Court Fees & Costs
470000	Estate Fees
471000	Humane Services
471005	Pet Adoption-Health Dept.
471010	Shelter Fees-Health Dept.
471015	Property Insurance Fees - HR
472000	Law Enforcement Services
472005	Dive Team Recovery
472010	SWBAMLA (Southwest Border)
473000	Recording Fees
473005	Document Charges-Recorders
473010	Real Estate Fraud Adm Fees
473015	Bldg Home & Job Act Adm Fee
474000	Road & Street Services
474005	Local Transportation Authority
475000	Health Fees
475005	Plan/SEQA Review-Health
475010	Environmental Health Fees
475015	CHDP - Private Payment
475020	Psy Testing-Courts
475025	Med. Marijuana ID Card
475030	Haz Matl Response-Health
475035	Clinic Fees - Health Dept.
476000	Behavioral Health Services
476005	Impound Rev Trans-Beh.Health



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
476006	Impound Rev Trans-Health
476010	Other Behavioral Health
477000	CCS Participation/Assessment
478000	Water-Charges-Residential
478005	Water-Charges-Busniess
478010	Water-Charges-Connections
478015	Water-Charges-Other
478020	Water-Spec Hook-up Assess
478025	Sewer Rev-Residential
478030	Sewer Rev-Business
478035	Sewer Rev-Connection
478040	Sewer Rev-Other
478045	Sewer Spec Hook UP
478050	Gate Charges
478055	Joint Powers Agreement
478060	Source Reduction Recycling Elm
478065	Fire Protection Permits
478070	Closure/Postclosure Revenues
479000	Adoption Fees
479005	Ag. Community Benefit Fee
479010	Community Benefit Fee
479015	Wellness Program HR Rev
479020	LHA-Enrollee Pmt & Rev Sharing
479025	Cost Settlements & Audits
480000	Institutional Care & Service
480005	Inmate Medical Reimbursement
480010	Laboratory Fees
480020	EMS Fees-Health Dept.
481000	Educational Service
481005	Document Chrsgs-Coop Ext
482000	Library Services
483000	Park & Recreation Fees
484000	LAFCO Fees



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
484030	M.V. Fees-Air Pollution
484035	Toxic Hot Spot Fees
484040	Phone System Replacement Chrgs
484045	Developer Fees
484050	Special District-Other
484055	Passenger Facility Chrgs
484060	Other Fees
484065	Dispatch Services
484070	Replacement Vehicles
484075	Fuel Surcharge
484080	Impact Fees
484085	Exchange Data Storage Growth
484090	Spay & Neuter Services
484095	Vehicle Insurance
484100	Fleet Operations
484105	Fuel Cost Reimbursement
484110	Utilities Reimbursement
490000	Parcel Maps
491000	Community Donations
491005	Contrib From Other Cities
491010	Contrib Frm General Fund
491015	Contribution From IID
491020	Contrib Frm Other Agency
491025	Contrib To SAFE Futures Grant
491026	Contribution from ICOE
491027	Contribution for Imperial Cntr
491028	Loan-CA Energy Res Cons & Dev
491030	Contr from San Pasqual Grant
491035	Contrib from Castle Grant
491040	County Matching Funds
491045	Other Refunds & Reimbursements
491046	Candidate Stmts & Misc.Filings
491050	Rev App To Prior Years



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
491055	Overhead Reimbursements
491056	Overhead Charge Refund
491060	Tobacco Settlement
491065	County Portion Service Chrgs
491070	Employee Portion Serv. Chrg.
491075	Retirees Service Chrg
491080	Employee Misc Payments
491085	Stop Loss Reimb
491090	Employee Flex Plan 125 Contrib
491092	EE Voluntary Product Contrib.
491095	Statutory Cancellations
491100	Overhead Reimb-Recorders
491105	Spec Dist-Other Revenue
491110	Spec Dist-Contrib Fire-CO
491115	Contribution From SCAG
491120	Cont Fm Cnty Share Retiree
491125	Revenue Ledger Control
491130	Asset Forfeiture
491135	Contrib from Trusts
491140	Contribution from Public Healt
491145	Contribution from Beh Health
491150	Contrib from Mitig/Dev Fees
491200	Retiree Health County Portion
491205	Retiree Pension Bond Cty Share
491210	Architectural Reimbursement
491215	Assessment Appeals App. Fees
491220	Audio-Media Use Reimbursements
492000	Sale of Fixed Assets
492005	Other Sales-Consum Surplus
492010	Auction Proceeds
492015	Gain of Sale of Fixed Assets
492020	Impairment Gain(Loss)
493000	Reimb For Services Provided



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>REVENUE</u>	
493005	Reimb. for Purchasing Services
493010	Dune Permit Refunds
493015	Reimb Svcs Provd Niland Fire
493020	Reimb.Serv-Renewable Enery Prj
494000	Cap Proj Bond Issuance
494005	Loan Repayments
494010	Secondary Loan Repayments
494015	Delinquent Penalties
494020	Redemption of Penalties
494025	Program Income HOME
494030	Loan Repay(1535)98-STBG-1246
494031	Loan Repay (1590) 92-STBG-573
494032	Loan Repay (1612) 92-STBG-661
494033	Loan Repay (1616) 93-STBG-764
494034	Loan Repay (1618) 94-STBG-779
494035	Loan Repay (1707) 02-STBG-1704
494036	Loan Repay (1746) 04-STBG-1975
494037	Loan Repay (1771) 06-STBG-2506
494038	Loan Repay(1819) 09-STBG-6397
494039	Loan Repay(1818) 09-STBG-6396
494040	Sales Proceeds - ICCED
494041	Loan Repay (1822) 09-STBG-6400
494042	Loan Repay-Palo Verde WWTP
494043	Loan Repay (1681) 00-HOME-0439
494044	Loan Repay (1714) 02-HOME-0615
494045	Loan Repay (1754) 05-HOME-2145
494046	Loan Repay (1794) 08-HOME-4708
<u>EXPENDITURES</u>	
501000	Permanent Salaries
501105	Shift Differential
501110	Education Incentive
501115	Extra Help



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
501120	Stand-By
501125	Location Differential
501130	Bilingual Pay
501135	Overtime
501140	Stipend
501141	Bonus
501145	Redemption of Benefits
501150	Social Security-Medicare
501155	Retirement Incentive
501160	Special Training
501161	Special Training-Board Members
501165	Adm-Salaries
501170	Contract Salaries
501175	Exp-Salaries
501180	Advanced Disability Retirement
502000	County Contr Retirement
502005	Ins-Workers Comp
502010	Ins-Unemployment
502015	Group Insurance
502020	Ins Dental/Vision
502025	Adm-Empl Retire & Benefits
502030	Payroll Taxes
502035	LAFCO Employee Benefits
502040	Retirement-Pension Bond
502045	Retirement-Health Plan
502050	Ins - Voluntary Life
502055	Compensated Absences
502060	Judges Assoc. Dues
502065	Deferred Comp. - ICCFC
502070	IRS 415 Payments
512000	Agriculture
513000	Clothing & Personal
513005	Reserve Dep Cloth Allowance



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
513010	Inmates Welfare Fund Supplies
513015	Uniform Allowance
514000	Communications - Phone Charges
514005	Communications Link
514010	Internet Connections
514015	Communications-CellPhone/Pager
514020	Communications - Services
515000	Food
515005	Source-Purchased Water
516000	Household Expense
516005	Bedding Jail
516010	Towel Services
517000	Ins-Property
517005	Ins-Excess Premium
517010	Ins-Bonds
517015	Ins - Workers Comp
517020	Ins - Estates
517050	Ins - Autos
517055	Insurance Liability
517056	Courts Personal/Prob Liability
517060	Adm-Prop & Liability Ins
517065	Malpractice Insurance
517070	Exp-Insurance
517075	Worker's Compensation Pay
517080	Health Ins Claims
517085	Retiree Medicare
517088	Medicare Advantage Premiums
517090	SLIP/SPIP Insurances
517095	Crime Bond Insurance
517100	Spec District-Workers Comp
517105	Insurances
517110	Depend Care & Med Reimb
517115	Insurance-Dental/Vision



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
517120	Claim Losses
517125	Unemployment Comp-Claim
517130	Comp & Collision
517135	Retiree Premium Reimbursement
517140	Property Insurance Claims-HR
517145	Health Reimbursement Account
517150	Tail Claims 2017 Expense
517155	CSAC-EIA Premiums Expense
518000	Jury Per Diem
518005	Witness Protection
518010	Jury Mileage
518015	Witness Expense
519000	Maintenance-Equipment
519001	Maintenance-Vehicles
519005	Main Vehicle Access
519010	Maint - Equip Typewriters
519011	Accident Repairs
519015	Prop & Supply Reissue Fuel
519020	Pump-Super Labor & Exp
519025	Other Ops-Equipment
519030	Prop&Supp Reissue-Garage
519035	Street Lights
519038	Fuel Expense
519040	Street Lights
519045	Exp-Maintenance
519050	Other Ops-Other
519055	Maint-Info Tech & Software
520000	Maint-Struc, Improve, Grounds
520005	Sewer-Maintenance
520010	Water Treatment-Supplies
520015	Adm-Maint-Gen Plant
520020	Other Ops-Land
520025	Other Ops-Structures&Improve.



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
520030	Sewer-Supplies
520035	W/Pump-Maint Struc & Improve
520040	Maintenance - Building
520045	Maint Struc-Salaries
520050	Maintenance-SCBA
520055	Projects Materials & Supplies
520060	Road Rehab
520065	Local Bridge Rehabilitation
521000	Med-Dental & Lab Supplies
521005	Rabies Supplies
521010	Medical Supplies-Pub Health
521015	Laboratory Supplies-Pub Health
521020	Clinic Medical Supplies
522000	Memberships
522120	Contingency
523000	Miscellaneous Expense
523005	Misc Exp - Copies
523010	Reserve Misc
523015	Earthquake Expenditures
523020	Close/Postclosure
523025	Supplies
524000	Office Expense
524002	Cal Card Charges
524003	Disaster Emergency Expense
524005	Subscription
524010	Rabies Control
524015	Prop & Supp Reissue-Off Supply
524020	Prop & Supp Reissue-Xerox
524025	Adm-Office Expense
524030	Office Expense-Postage
524035	Office Expense-Printing
524040	Tuition Reimbursement
524045	Office Expense - Furniture



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
524190	Streets & Roads
524195	DAR-Dial A Ride
524200	CWTS-County Wide Transit
524205	Bikes & Peds
524210	IVAG 2% Planning
524215	Benches & Shelters
524220	Med Express
524225	ADA
524230	IVAG Admin
524235	Auditors Admin
525000	Prof & Spec Svs Arts Council
525010	Professional & Special Service
525020	Prof & Spec Svs Data Pro
525025	Prof & Spec Serv-Transcripts
525030	Prof & Spec Svs Other
525035	Prof & Spec Svs Moving Exp
525037	Prof&Spec Serv-Litigation
525038	Prof & Spec Svc Wards
525039	Courts Other Janitorial
525040	Psychological Testing
525041	Courts-Maintenance
525045	Employee Hire & Evaluation
525050	Alcohol Test
525055	Collection Enhancements
525060	Architect Fees
525065	Adm-Legal & Acctng Fees
525070	Overhead Reimbursement
525071	Overhead Charges - Grants
525075	Overhead Reimburse-Janitorial
525080	Psychological Test-Juvenile
525085	Dept Recuriting Program



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
525090	Prof & Spec Serv-Audit
525095	Prof & Spec Serv-Tech Assist
525100	Prof & Spec Serv-Track/Info Sy
525105	Prof & Spec Serv-Evaluation
525110	Prof&Spec Serv-Partic Payroll
525115	Prof & Spec Serv-Wages
525120	Prof & Spec Serv-FICA/MED
525125	Prof & Spec Serv-Workers Comp
525130	Prof & Spec Serv-Support Serv
525132	Prof&Spec Svc Street Sweeping
525135	Crime Prevention/Drug Program
525140	Accrued Claims Expense
525145	Prof.& Spec Serv-Regional Asst
525150	Administrative Fees
525152	DCSS Settlement Payment 06-21
525155	Prof.&Spec.Serv-Ag.Emission
525160	Administration Costs - OET
525165	Program Cost - OET
525170	Child Care Payments - OET
525175	OJT Employer Pymnts(TAT wages)
525180	ITA - OET
525185	Incentives - OET
525190	Advances - OET
525195	Program Income Expended - OET
525200	Prof&Spec-Bank Charges
525205	Prof&Spec-HR Drug Testing-Crts
525210	DV Orders GC 6103.2(b)(4)
525215	Interpreter - SPN N/C
525220	Interpreter - Non SPN
525225	Prof. Serv-Auditor-Controller
525230	State Prop 1B-PTMISEA
525232	Residual Distribtions HS34183
525233	LMIHF Distribution



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
525234	Payments to Successor Agencies
525235	Prof & Spec Svcs-RDA Cons/Audt
525236	Auditor Controller RDA Admin
525237	SB 2557 RDA Costs
525270	Prof Svcs-Activity Delivery
525271	Prof Svcs-General Admin
525272	Prof Svcs-Prog Prjct Activity
525275	Prof & Spec-Probation
525280	Prof & Spec-Sheriff
525285	Prof & Spec-Behavioral Health
525290	Prof & Spec Svc-Dist Attorney
525295	Prof & Spec Svc-Pub Defender
525300	Prof & Spec Svc-DRC
525305	Prof & Spec Svs-SDSU
525310	Prof & Spec Serv-HR
526000	Publ & Legal Notices
526005	Media & Marketing
526010	El Centro Shuttle Service
526015	IVECA
526020	Prof & Spec Serv-State Prison
526025	El Centro Transfer Terminal
526030	Brawley Transfer Terminal
526035	Brawley Shuttle Service
526040	Imperial Transfer Terminal
526045	IVT Ride
526050	Calexico ITC
527000	Rents & Leases Equipment
528000	Rents & Leas-Sts-Imp-Grnds
528005	Food Stamp Storage Fees
529000	Small Tools & Instruments
530000	Spec Dept Exp-Training
530005	Special Dept Expense
530010	Special Dept Exp-Reimb Exp



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
530015	Spec Dept Dive Team
530020	Fire Training
530025	In Service Training
530030	Volunteer Services
530035	Volunteer Firemen Reimbr.
530040	Adm-Other
530045	Safety Training
530050	Special Fund
530055	Spec Dept Exp-Photo & ID
530060	Spec Dept Exp-Public Forum Cst
530065	Sheriff Dept Tuition & Travel
530075	Spec Dpt Exp-Toxic Hot SpotFee
530080	Special Dept Exp - Other
530085	Special Dept Exp-Fire Equip
530090	Special Dept. Exp-Prevention
530095	Special Dept. Exp-Medical Sup.
530100	Housing Vouchers
530105	Other Housing
530110	Other Supportive Expenses
530115	Special Dept Expense-SCBA
530120	Spec. Dept Expense-TENS Grant
530125	Spec.Dpt Expense Niland Fire
530130	Wellness Program HR Exp
530135	SMAA Expenses
530140	ST Water Board Fines
530145	Spec Dept Exp - Community Ben
530150	Spec Dept Exp - Ag Benefit
531000	Travel-In Cnty Private Car
531005	Travel-In Cnty County Car
531010	Travel Out of Cnty Private Car
531015	Travel Out of Cnty Cnty Car
531020	Travel Out of Cnty Airfare
531025	Travel Out of Cnty Hotel



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
531030	Travel-Out of Cnty Meals
531035	Travel Out of Cnty Registratn
531040	Travel Out of Cnty Misc
531041	Travel-DSS Connected Exp
531045	Travel Appraisal
531050	Travel-Appraisal School
531055	Travel-Trans of Prisoner
531060	Fuel Aero-Squad
531065	W/Pump-Purchased Fuel
531070	Transport & Travel
531075	Countywide Transit System
531076	West Shores - DAR
531080	Med Express
531085	ADA Paratransit
531090	Prop & Supp Re-Issue-Airfare
531100	Travel Out of Cnty-Rental Car
531125	HSG-City of Brawley
531126	HSG-City of Calexico
531127	HSG-City of Calipatria
531128	HSG-City of El Centro
531129	HSG-City of Holtville
531130	HSG-City of Imperial
531131	HSG-City of Westmorland
531132	HSG-Niland Fire Dept
531133	HSG-Salton Community Services
531134	HSG-Salton Sea Beach FD
531135	HSG-Winterhaven Fire Dept.
531136	HSG-Imperial Cnty Sheriff Dept
531137	HSG-IC Emergency Med. Services
531138	Spec.Dept.Exp-JAG-ElCentro Cty
531139	Spec.Dept.Exp-JAG-Sheriff
531140	Spec.Dept.Exp-JAG-Probation
531141	Spec.Dept.Exp-Airport Security



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
531142	HSG-IVECA
532000	Utilities
532005	Exp-Utilities
533000	Indigent Care
533005	Emergency Clothing
533010	Transitional Child Care
533015	Support & Care-Persons
533020	Support & Care-Persons-Wards
533025	Support & Care-Persons-Instl
533030	Patient Travel
533035	Inmates Welfare Fund Supply
533040	AFDC-FG Federal
533045	AFDC-FG-State
533050	AFDC-U State
533055	Adopt Assist/Federal
533060	Adopt Assist/Non Federal
533065	Emotionally Disturbed Child
533070	Adult Spec Circumstance Prog
533075	AFDC-U Federal
533080	Employment & Education Support
533090	AFDC-Foster Care-State
533095	AFDC-Foster Care-Federal
533100	Foster Care Wards
533105	IHSS - Expenditures
533107	IHSS - Advisory Committe
533110	IHSS - PCSP
533115	Support & Care Persons(GR)
533120	Hospital Serv Funding
533125	Physicians Services
533130	CO Health Services
533135	Soc Serv Connected Exp
533140	State GC77205-Excess Revenue
533145	Cont to ST GC77201.1(B2)



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
547235	5% State Highway Reserve
548000	Land
549000	Equipment
549005	Equipment-Vehicles
549010	Equipment-Info. Technology
549015	Firearms
549020	Equipment-Communications
550000	Structures & Improvements
550005	Infrastructure
550010	Paving
550015	Marking & Lightings
550020	Construction
550025	Capital Improvements
551000	Cnty Contrib NonRule 810
551005	Transfer Out - Fire Protection
551010	Contribution to RLF
551015	Contribution to Airport
551020	Contribution to EHS
551025	Contrib to Reimb Health Plan
551030	Contrib to State Capital Exp
551035	Contribution to LLEBG
551040	Contribution to LAFCO
551045	Contrib to CCS
551050	Contrib to Animal Control
551055	Contrib to Ag Comm
551060	Contrib to Juvenile Hall
551065	Contrib to ICCED
551070	Contribution Health Dental
551075	Contribution Mosquito
551080	Contribution CCS
551085	Transfer Out - OES
551090	St/Fed Child Sup Auto Penalty
551095	IHSS-County Share



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
552000	Intrafund Transfer
552005	Intrafund Copies
552006	Intrafund Audit
552010	Intrafund Material
552015	Intrafund Labor
552020	Intrafund Maintenance
552021	Intrafund-Loss Reserves
552025	Intrafund CCS
552030	Intrafund Behavioral Health
552035	Intrafund Sheriff
552040	Intrafund Child Support
552045	Intrafund Jail
552050	Intrafund Nurse Soc Services
552055	Intrafund Social Service
552060	Intrafund Juvenile Hall
552065	Intrafund-AHB
552070	Intrafund POB Savings
552075	Budgetary Transfers
552080	Transfers In
552085	Transfers Out
552090	Intrafund Transfer Beh Health
552095	Intra Trsfr Sub Abuse Crime Pr
552100	Intra Trsfr Sub Abuse Perinata
552105	Intra Trsfr Sub Abuse
552110	Intrafund Housing/Business
552115	Intrafund City of Imperial
552120	Intrafund Health to EHS
552125	Intrafund Health to Anim Cntr
552130	Intrafund Health to Ag.Comm.
552135	Intrafund Health to Dental
552140	Intrafund Health to Mosq Abat
552145	Intrafund Utilities
552146	Intrafund Rents



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
552150	Intrafund Household
552155	Intrafund-Security Services
552160	Intrafund-Trvl O/Cnty-Airfare
552165	Intrafund-Social Serv Con Exp
552170	Intrafund-Trvl O/Cnty-Cnty Car
552175	Intrafund-Special Dept Exp
552180	Intrafund-Office Expense
552185	Intrafund-Communications
552190	Intrafund-Spec Dept Training
552195	SS/Beh Hlth - BJM Rec. Home
552196	Intrafund-DSS-BettyJoMcNeece
552200	Intrafund Public Health
552205	Intrafund Projects
552210	Intrafund-Fire Protection
552215	Intrafund County Counsel
552220	Intrafund District Attorney
552225	Intrafund Human Resources
552230	Intrafund - DRC
552232	Intrafund - DRC
552235	Transfer In-Behavioral Health
552236	Transfer In - CCP
552237	Transfer In-District Attorney
552238	Transfer In-DRC
552239	Transfer In-Probation
552240	Transfer In-Public Defender
552241	Transfer In-Sheriff
552245	Transfer Out-Behavioral Health
552246	Transfer Out-District Attorney
552247	Transfer Out-DRC
552248	Transfer Out-Probation
552249	Transfer Out-Public Defender
552250	Transfer Out-Sheriff
552251	Transfer In-Mosquito Abatement



COUNTY OF IMPERIAL CHART OF ACCOUNTS FISCAL YEAR 2020 - 2021

OBJ CODE	OBJ CODE DESCRIPTION
<u>EXPENDITURES</u>	
552252	Transfer In-Animal Control
552253	Transfer In-CA Children Servic
552254	Transfer In-Pub Hlth Environme
552255	Transfer In-Tobacco Education
552256	Transfer Out-Mosquito Abatemen
552257	Transfer Out-Animal Control
552258	Transfer Out-CA Children Servi
552259	Transfer Out-Pub Hlth Environm
552260	Transfer Out-Tobacco Education
552265	Transfer Out-Library
552270	Transfer In - Env Health
552275	Transfer Out - Env Health
553000	Provision-Contingencies



Appendix C
Fiscal Year 2020 – 2021
Budget Units by
Departments



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
AGRICULTURAL COMMISSIONER		
	Agricultural Commissioner	1031
	Agriculture Research Project	1649
	Border Inspection Station	1632
	Pesticide Training & Mitigation	1623
	Whitefly Management Committee	1575
AIR POLLUTION CONTROL DISTRICT		
	Air Pollution Control	1596
	Carl Moyer Program	1544
	DMV Fees	1626
	CNG Facility Operating	1667
	APCD PM10 Operational Development	1769
	APCD Ozone Operational Development	1770
	APCD Rule 310	1913
ASSESSOR		
	Assessor	1008
	Geographic Info System	1595
AUDITOR-CONTROLLER		
	Auditor-Controller	1006
	General Fund Operating	1000
	Social Services - Auditor-Controller	1048
BEHAVIORAL HEALTH		
	Behavioral Health Services	1046
	Substance Abuse	1570
	Federal Idea Funds AB 1765	1725
	MHSA Act Prop #63	1748
	MHSA PEI	1792
	MHSA INNOVATION	1793
	MHSA WET WORK EDUCATION	1838
	MHSA CFTN Capital Facility	1839
BOARD OF SUPERVISORS		
	Board of Supervisors	1001
	Assessment Appeals Board	1068
	Community Benefit District 1	1886
	Community Benefit District 2	1887
	Community Benefit District 3	1888



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
COUNTY EXECUTIVE OFFICE		
	Administrative Office	1002
	Agricultural Commissioner Capital Improvement	4002
	County Executive Office Improvements	4006
	El Centro Ambulatory	1917
	El Centro Courthouse Capital Improvement	4009
	Agricultural Commission Inspection Port of Entry	4045
	CAC – Seismic Project 5391 County Executive Office	4061
	County Center I Parking Lot	4064
	Tobacco Settlement	1005
	Courts – Non Rule 810	1019
	Grand Jury	1023
	TCF – County Contribution	1030
	Criminal Grand Jury	1056
	Security – Sheriff	1058
	Contribution to Others – Public Ways S & F	1060
	County Transportation Administration Program	5002
	Provision for Contingencies	1499
	Fish and Game Commission	1548
	Criminal Justice Facility	1554
	Geothermal Administration	1556
	Mitigation Fees – Fire Protection	1621
	Fiber Optic Network System	1666
	CMAQ Program – SAFETEA	1747
	Sheriff Development Fees CW	1755
	General Government Impact Fees	1756
	Library Development Impact Fees	1757
	Parks & Recreation Impact Fees	1758
	Public Works Impact Fees	1759
	Sheriff Development Fees Unincorporated Area	1779
	General Government Development Fees Countywide	1780
	Sunbeam Lake Boat Launching Ramp	1812
	Sunbeam Lake RV Park	1829
	Host / Public Benefit Fees	1842



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
COUNTY EXECUTIVE OFFICE CONTINUED		
	Imperial Valley Association of Governments	1567
	Valley Games & Golf	1868
	Wiest Lake Construction Loan	4022
	USDA – HCC Equipment	1885
	Local Health Authority	1899
	AB 900 Jail Construction	4059
	Winterhaven Substation	4069
	Sheriff Administration Roof Project	4071
	County Pension Bonds – 1997	4500
	Debt. Serv – Capital Improvement	7002
	Off Highway License Fees	7152
	Airport	
	FAA Grant #32	4073
	FAA Grant #33	4074
	FAA AIP#3-06-0109-034-2016	4075
	FAA AIP#3-06-0109-035-2016	4076
	FAA AIP#3-06-0109-036-2017	4078
	Airport Holtville	5001
	Airport Imperial	5000
	Budget & Fiscal	
	Veteran Services	1054
	Budget & Fiscal	1065
	Equal Employment Opportunity	1013
	Fleet Services Operating Fund	5200
	Information & Technical Services	
	Communications Services	5205
	Information & Technical Services	5213
	Imperial County Community Economic Development	1004
	USDA Small Business	1502
	ICCED Special Expense Fund	1506
	USDA – RLF	1516
	09-CalHome-6543	1825
	CDBG Revolving Loan Fund	1571
	EDA Grant – Operating	1675
	Rural Business Enterprise	1685



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
COUNTY EXECUTIVE OFFICE CONTINUED		
	FTHB Home Program	1751
	08-SBTG-4785	1795
	NSP3 Grant	1834
	NSP3 Program Income	1849
	Wiest Lake 12-101-308	1855
	12-CDBG- 8394	1856
	Palo Verde WWTP	1867
	FTHB 13-Home-9000	1869
	Winterhaven County WD Loan	1871
	14-Calhome-9835	1879
	14-HRPP-9216	1876
	16-CDBG-11151	1904
	Procurement	1010
	Centralized Mail	5203
CHILD SUPPORT SERVICES		
	Child Support Services	1022
CLERK OF THE BOARD		
	Clerk of the Board	1003
COOPERATIVE EXTENSION		
	Cooperative Extension	1055
COUNTY CLERK / RECORDER		
	County Clerk Recorder	1038
	Recorders Improvement	1651
	Vital & Health Statistics	1647
	Social Security Redaction	1781
	Micrographics	7192
COUNTY COUNSEL		
	County Counsel	1011
DISTRICT ATTORNEY		
	Special Prosecution Unit	1602
	District Attorney Asset Forfeiture	1655
	District Attorney – IVSIT	1710
	District Attorney Asset Forfeiture – Federal	1726
	JAG IC Lead Program	1881



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
DISTRICT ATTORNEY CONTINUED		
	Major Narcotic Vert Prosecution Unit	1523
	Underserved Advocacy	1898
	Real Estate Fraud Unit	1901
	Case Management System	1902
	LE Special Unit	1911
	Criminal Justice Investigation	7264
FIRE PROTECTION		
	County Fire Protection Operating	1501
	Office of Emergency Services	1551
	City of Imperial Fire Service	1560
	TENS Grant	1777
	2014 Homeland Security	1882
	2015 Homeland Security	1895
	2016 Homeland Security	1909
	2017 Homeland Security	1914
HUMAN RESOURCES		
	Human Resources	1012
	Loss Reserve – Liability Operating	5206
	Loss Reserve – Workers’ Compensation	5207
	Loss Reserve – Unemployment Insurance	5208
	Loss Reserve – Medical Plan	5209
	Loss Reserve – Dental / Vision	5210
	Loss Reserve – Medical Mal Practice	5211
	Loss Reserve – Auto	5212
	Workers’ Compensation Court Tail Claims	5214
	Workers’ Compensation AIG Claims	5215
	CSAC – EIA Health Program	5216
LIBRARY		
	Library	1500
PLANNING AND DEVELOPMENT SERVICES		
	Planning Building Inspection	1035
	Groundwater	1037
	Planning Commission	1040
	Planning Department	1041
	Airport Land Use Commission	1043



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
PLANNING AND DEVELOPMENT CONTINUED		
	CEC Grant – Renewable Energy	1873
	Abandoned Vehicle Service	7325
PROBATION DEPARTMENT		
	Juvenile Hall	1026
	Probation	1028
	Probation Training	1558
	El Centro Training Center CYA	1565
	Probation – Asset Forfeiture	1622
	AB 1913 – Probation	1674
	JAG – Probation	1727
	Community Corrections Performance Incentive Fund	1831
	Community Corrections Planning	1836
	Community Corrections – Probation	1847
	Proud Parenting – Probation	1850
	Day Reporting Center – Program	1858
	Wraparound Program – Program	1866
	JAG 2015 – H2769 – CA – DJ	1883
	Community Recidivism Grant	1892
	Drug Program Fees	7156
	Youth Offender Block Grant	7390
PUBLIC ADMINISTRATOR		
	Public Administrator	1039
	Indigent Burials	1051
	Area Agency on Aging	1603
PUBLIC DEFENDER		
	Public Defender	1021
PUBLIC HEALTH		
	Animal Control	1034
	Public Health Department	1044
	Health – CMSP – Fee	1045
	California Children Services	1053
	Public Health Environment – Operating	1510
	Tobacco Education	1601
	Mosquito Abatement	1607



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
PUBLIC HEALTH CONTINUED		
	Emergency Preparedness	1702
	Environmental Health Recovery & Remediation	1801
	Environmental Health Local Primacy Fund	1872
	IGT Intra Governmental Transfer	1896
	Tobacco Education Prop	1916
	Public Health Remodeling	4068
PUBLIC WORKS		
	Facilities Management	1015
	Public Works Architecture & Design	1017
	USDA Port of Entry Waste Water	1513
	Public Works Road Construction – Operating	1542
	Survey Monument Preservation	1547
	Service Authority Freeway Emergency	1574
	Public Works Solid Waste Disposal	1580
	Measure D LTA Road Fund	1824
	Prop 1B State Funds Public Works	1830
	SB1 – Road Maintenance & Rehabilitation Account	1912
	IV Expo Parking Lot	4067
	Solid Waste Closure / Postclosure	5005
	Parks & Recreation	1063
	Parks & Recreation Commission	1066
	Flood Control	5204
REGISTRAR OF VOTERS		
	Registrar of Voter’s – Elections	1014
	Help America Vote Act 2002	1806
SHERIFF – CORONER		
	AB443 Local Asst Law Enforcement	1683
	Sheriff – Coroner	1024
	Sheriff Correction Division	1025
	Sheriff – OFDF	1070
	Glamis Dunes Grant	1539
	Jail Improvement State	1552
	Jail Improvement Federal	1553
	Sheriff Standard Training	1559



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
SHERIFF – CORONER CONTINUED		
	HIDTA Grant – Coalition	1563
	Sheriff Fees – GC 26731	1631
	Sheriff MWR	1639
	Peace Office Training Fund	1660
	Automated Fingerprint ID Fund	1663
	Sheriff Process Fee	1665
	Federal Asset Forfeiture – Operating	1668
	State Asset Forfeiture – Operating	1669
	Sheriff Information Technology Project	1701
	Off Highway Enforcement	1709
	Sheriff Weapons Replacement	1713
	Sheriff Rec Safety Enforcement	1741
	CAL – MMET Grant	1761
	Office of Homeland Security Grant 06/08: Public Safety	1767
	COPS AB 3229 LLESF – Sheriff	1789
	Quechan Mitigation	1790
	Regional Terrorism ASMT Grant	1798
	Holtville Law Enforcement	1813
	Court Security	1814
	Firearms Trafficking Task Force	1815
	JAG Funds 2012	1851
	Stonegarden 2011	1854
	Stonegarden 2012	1863
	Stonegarden 2013	1870
	JAG Funds 2014	1874
	Correctional Work Crew	1878
	Stonegarden 2014	1880
	AB 104 Inmate Education	1893
	Stonegarden 2015	1894
	JAG Funds 2016	1900
	IVC Law Enforcement	1902
	Stonegarden 2016	1903
	Stonegarden 2017	1915
	Tel Communication Shelter Fund	4043



**COUNTY OF IMPERIAL
BUDGET UNITS BY DEPARTMENT
FISCAL YEAR 2020 - 2021**

DEPARTMENT	UNIT	BUDGET NO.
SOCIAL SERVICES		
	Betty Jo McNeece Receiving Home	1027
	Social Services	1047
	Categorical Aid	1049
	Aid to Indigents	1050
	Child Abuse (AB1733)	1564
	Medi – Cal / CMSP Fund	1724
	IHSS Public Authority	1067
	IHSS Public Authority	1728
	Wraparound Program – Social Services	1865
	Elder Abuse Program	1905
	Victim Services (XC) Program	1908
SPECIAL DISTRICTS		
	Gateway CSA Administration Water & Sewer	1519
	Country Club Sewer Maintenance	5500
	Imperial Citrus Pest Control	5502
	Niland Service Area	5508
	Employment Retirement	5516
	Imperial Center Light Maintenance	5526
TREASURER / TAX COLLECTOR		
	Treasurer – Tax Collector	1007
WORKFORCE DEVELOPMENT OFFICE		
	Work Force Investment Act Operating Fund	1531
	Imperial County Workforce Development	1659
	At Like – Workforce Innovations	1857



Appendix D
Fiscal Year 2020 – 2021
Year-End Encumbrance
Form and Instructions

Form B007



COUNTY OF IMPERIAL INSTRUCTIONS FOR FORM B007 YEAR – END ENCUMBRANCE REQUEST FISCAL YEAR 2020 – 2021

GENERAL INFORMATION

The Encumbrance Form is for current year budget amounts being encumbered or prior year amounts being re-encumbered (with proper justification). If you are requesting an encumbrance, complete the form and submit to the County Executive Office on or before June 30. There is no exception to the filing deadline to encumber appropriations in the current year.

An **itemized list and supporting documentation** of obligations supporting the amount of the year-end encumbrances must accompany the request. **Only submit encumbrance requests that pertain to the 2019-2020 fiscal year. All encumbrances older than 2019-2020 will be cancelled unless thoroughly justified.**

Encumber obligations for contracted services **not** already covered by purchase orders. Estimates are **not acceptable**. **Do not encumber** the balance of appropriations in an account without justification and detailed support, including contracts, minute orders, etc. Do not include “A” & ”B” purchase orders, as they will encumber automatically to cover outstanding invoices only.

The County Executive Office will forward a copy of your approved encumbrance to the Auditor-Controller’s Office. The County Executive Office will return a copy of disapproved encumbrances to you.

INSTRUCTIONS FOR FORM B007

List the description and the number of the Org Key at the top of Form B007.

For each requested encumbrance amount, complete the entire section as follows:

Object Code: Indicate the account number of the proposed encumbrance.

Account Description: The title of the object code.

Requested Amount: The amount the department is requesting to encumber. Approved Amount:

This field is to be completed by the CEO’s Office.

Current Year/Prior Year: Indicate whether your request is a current year encumbrance or a prior year encumbrance being re-encumbered.



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B007
FISCAL YEAR 2020 – 2021**

Minute Order: Place an “X” in this column if the request is substantiated by a minute order and attach the minute order.

Contract: Place an “X” in this column if the request is a result of a contractual agreement and attach the contract or supporting documentation.

Total Amount Requested: Add the encumbered amounts requested and place the total in this field.

Justification: Indicate the reason/purpose of the encumbrance.

If a department has more than one page of encumbrances for a budget unit, **total each page separately. do not** carry forward totals to the following page.

The department head or designee must sign and date the form prior to forwarding to the CEO’s Office.

The CEO’s Office will review the Year-End Encumbrance Request Form and approve the request, deny the request, or disallow a portion of the request. Upon the CEO’s review and approval, the original form will be transmitted to the Auditor-Controller for further action and a copy will be sent to the issuing department.

**COUNTY OF IMPERIAL
YEAR-END ENCUMBRANCES REQUEST
AS OF JUNE 30, 2020**

APPENDIX D

Budget Unit/Org Key Title:

Org Key Code:

CEO Office Use Only

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract

Justification:

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract

Justification:

Object Code	Account Description	Requested Amount	Approved Amount	Cur. Yr/ Prior Yr	Minute Order	Contract

Justification:

TOTAL AMOUNT REQUESTED:

\$

It is requested that appropriation accounts of this department be encumbered in the above amounts to cover anticipated expenditures in accordance with the Auditor-Controller's guidelines.

Signature of Department Head

For CEO Office Use Only

TOTAL AMOUNT APPROVED:

\$

Signature of CEO/Representative



Appendix E
Fiscal Year 2020 – 2021
Budget Worksheet &
Budget Worksheet Instructions



COUNTY OF IMPERIAL BUDGET WORKSHEET INSTRUCTIONS FISCAL YEAR 2020 – 2021

GENERAL INFORMATION

The following instructions will assist Departments in completing the Budget Worksheets for FY 2020-2021. This procedure, as last year, will allow the CEO's and Auditor's office to early interpret requests and will reduce the error factor and time spent during the initial budget input process.

Step 1:

Enter data only into the appropriate fields in the worksheet.

Estimated Actual (Column H): Input the year-end estimated actual revenues and expenditures.

Budget Request (Column I): Enter the requested revenue and expenditures for FY 2020-2021.

Budget items are to be entered as whole dollar amounts only. Cents entered on the worksheets will not display.

As you begin to enter data into the worksheet, you should use the File and Save commands frequently to prevent loss of work should a power failure or other computer problem occur.

Note that many Excel systems are set up to save worksheets in default locations. To assure the workbook is saved in place that you specified, use the File and the Save As Commands to specify the location of your choice.

*** The Excel spreadsheet provided by your analyst contains a built-in formula to calculate your total Revenues, Expenditures and Net. Therefore, there is no need to input the formulas in the cells.**

Step 2:

Part A: E-mail your Budget Worksheets to budgets@co.imperial.ca.us

The Budget Worksheets will be reviewed by CEO staff prior to your meeting with an assigned analyst.

Part B: Please provide the CEO's Office with the proper budget documentation in support of your request for FY 2020-2021, i.e. budget forms, narratives, etc.

Budget Worksheet For Fiscal Year 2020-2021

Appendix E

Org Key: SAMPLE
Dept: SAMPLE
Director: SAMPLE

		Actual	Actual	Adopted	Budget	Actual Rev/Exp	Estimated	Budget	Recommended
		June 30	June 30	Budget	Adjustments	December 31	Actual	Request	Budget
Object	Description	2018	2019	2020	2020	2019	2020	2021	2021
REVENUES									
491045	Other Refunds & Reimbursements	27,015.00	29,992.00	25,000.00	-	13,087.00		25,000.00	-
493000	Reimb for Services Provided	97.00	(97.00)	-	-	-		-	-
EXPENDITURES									
519000	Maintenance-Equipment	1,195.00	729.00	500.00	-	-		500.00	-
524000	Office Expense	-	-	1,000.00	-	-		1,000.00	-
525010	Professional & Special Service	17.00	-	-	-	-		-	-
530005	Special Dept Expense	42,527.00	28,551.00	30,000.00	-	27,941.00		30,000.00	-
552075	Budgetary Transfers	-	-	-	-	-		-	-
552080	Transfers In	-	(222.00)	-	-	-		-	-
	Revenues	27,112.00	29,895.00	25,000.00	-	13,087.00		25,000.00	
	Expenditures	43,739.00	29,058.00	31,500.00	-	27,941.00		31,500.00	
	Net	(16,627.00)	837.00	(6,500.00)	-	(14,854.00)		(6,500.00)	



Appendix F
Fiscal Year 2020 – 2021
Employee Salary and Benefits
Worksheet and Instructions

Authorized Position
Allocation



**COUNTY OF IMPERIAL
VERIFICATION OF SALARY & BENEFIT WORKSHEET
FISCAL YEAR 2020 - 2021**

H	Merit/Anniversary Date: The merit/anniversary date is equal to either the employee's hired date, promotion or demotion date.
I	Pay Yrs: This field contains the percentage (%) that the incumbent filling the position will be budgeted at the salary (range and step) as of July 1.
J	1st of Year Rate: Annual salary of the current range and step as of July 1.
K	Fiscal Amount: This field equals to the Pay Yrs. percentage multiplied by the 1st of Year Rate.
L	Poss Yrs: This field contains the post year percentage (%) that the incumbent filling the position will be budgeted at the next step (merit increase). <i>Note: Pay Yrs. and Poss Yrs. must equal to 100%</i>
M	Step Rate: Annual salary of the step increase as of merit date.
N	Increase Amount: This field equals to the Poss Yrs. percentage multiplied by the Step Rate
O	Total Amount: This field equals the annual amount the incumbent filling the position will be budgeted for the next fiscal year. (Fiscal Amount plus Increase Amount)
P	Dept. Request: This field reflects the department's requested annual salary for each employee.
Q	HR Recommendation: This field reflects the total annual salary recommended by Human Resources Department for each employee within the department.
R	Vacancies: <ol style="list-style-type: none"> 1. HR must reconcile vacancies 2. HR must identify underhires 3. HR must identify the total number of vacancies left unfunded 4. If a department contains an approved requisition for personnel, HR must fund the total annual salary, health benefits, medicare, and if applicable fund the gifted dental/vision and life insurance. Must include approved requisition number.
S	Total Salaries: The sum of all employee's annual salary under the HR Recommendation column.



**COUNTY OF IMPERIAL
VERIFICATION OF SALARY & BENEFIT WORKSHEET
FISCAL YEAR 2020 - 2021**

S	Total Salaries: The sum of all employee's annual salary under the HR Recommendation column.
T	<p>Total Retirement: The sum of general and safety retirement:</p> <ol style="list-style-type: none"> 1. General Current Retirement: The sum of retirement regular, pension and health <ul style="list-style-type: none"> Regular: 21.46% Pension: 5.17% Health: 8.33% 2. Safety Current Retirement: The sum of safety retirement, pension and health <ul style="list-style-type: none"> Safety: 30.69% Pension: 4.17% Health: 8.33% 3. General New Retirement: The sum of retirement regular, pension and health <ul style="list-style-type: none"> Regular: 16.67% Pension: 5.17% Health: 8.33% 4. Safety New Retirement: The sum of safety retirement, pension and health <ul style="list-style-type: none"> Safety: 27.67% Pension: 4.17% Health: 8.33%
U	Total Health Cost: The sum of each employee's health plan and funded vacancies.
V	Total Dental/Vision: The sum of all applicable "gifted" dental/vision employee's plan.
W	Total Life Insurance: The sum of all applicable "gifted" employees signed to the voluntary additional life insurance.
X	Total Medicare: The grand total of annual salaries contributing to Medicare multiplied by 1.45%
Y	Reconcile the totals listed for each of the categories, i.e. POS LTD TERM, POSITIONS UNDERHIRES, POS VACANT, POS FLD, and POSITIONS ALLOCATED

Database: impprod
 COUNTY OF IMPERIAL
 Budget Unit - BU Title

PERMANENT SALARIES AND EMPLOYEE BENEFITS
DEPARTMENT NAME

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
<u>JOB CLASSIFICATION</u>	<u>RETIRE- MENT</u>	<u>MEDI- CARE</u>	<u>HEALTH DENTAL</u>	<u>LIFE INS</u>	<u>EMP STATUS</u>	<u>STEP & RANGE</u>	<u>MERIT/ANNIV DATE</u>
<u>EMPLOYEE NAME & NO.</u>	<u>BARG UNT</u>						
SHERIFF'S SERVICE OFFICER Doe, John	111111 G I	M	E WAVE		LIMIT LT	C 207	2/25/2020
SHERIFF'S SERVICE OFFICER Smith, Mary	222222 G I	M	D D		LIMIT LT	B 207	5/1/2020
SHERIFF'S SERVICE OFFICER Johnson, Lone	333333 G I	M	D D		LIMIT LT	C 207	7/4/2019
SHERIFF'S SERVICE OFFICER Smith, John	444444 G I	M	A A		LIMIT C	C 207	6/27/2019
SHERIFF'S SERVICE OFFICER Ranger, Lone	555555 G I	M	A A		REG E	E 207	2/3/2020
CRIME PREVENTION COORDINATOR I Person, Any	666666 G I	M	A A		LIMIT C	C 191	10/15/2019



COUNTY OF IMPERIAL AUTHORIZED POSITION ALLOCATIONS FISCAL YEAR 2020 – 2021

The Authorized Position Allocations Form is a listing of a department's approved positions by the Board of Supervisors. This document will assist you in the verification process of the Permanent Salaries and Employee Benefits worksheet. There are two (2) parts to verify:

PART 1. Current Vacant 2020-2021 column:

Identify all vacant positions for budget fiscal year.

PART 2. Funded and Unfunded Vacant Position column:

Identify the vacancies within your department funded or unfunded for accuracy.

**COUNTY OF IMPERIAL
 AUTHORIZED POSITION ALLOCATION & VACANCIES REPORT
 BUDGET FISCAL YEAR 2020-2021**

BUDGET UNIT	FUND	CUR RNG	JOB CLASS	TOTAL ALLOCATIONS BEGINNING OF FY 2020-2021	TOTAL VACANT	VACANT FUNDED	VACANT UNFUNDED 2020-2021
DEPARTMENT: COOPERATIVE EXTENSION				5	0	0	0
	1055	242	OFFICE SUPVSR II	1			
		185	OFFICE TECHNICIAN	2			
		174	AG EXT ASST	1			
		167	OFFICE ASST III	1			
			Total	5	0	0	0

sample



Appendix G
Fiscal Year 2020 - 2021
Position Request Form
and Instructions

Form B002



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B002
NEW POSITION REQUEST
FISCAL YEAR 2020 – 2021**

The Position Request Form is used to add, delete, or change positions only during the budget process. There are four parts to complete, which are as follows:

PART 1. To be filled out by the requesting department/budget unit.

1. Enter the department/budget unit name and org. key.
2. Check the appropriate Action and Status boxes. If the position is part time, provide the number of hours per pay period to be worked. Allocation transfers are transfers from one budget unit to another budget unit within the same departments. In addition, you must have an available vacant funded position within your authorized position allocations.
3. Enter job title you are requesting, and the date you want this action to be effective.
4. Enter the number of positions that are being requested for this class job title.
5. Describe the proposed duties of this individual(s) to be performed within the department/unit, program, project, grant, etc. Include the justification for the position. (Do not attach copies of the job description).
6. Sign and date this request before submitting with your budget package. Include date submitted to HR and Budget Fiscal.

PART 2. To be completed by the Human Resources Department.

PART 3. To be completed by the County Executive Office.

PART 4. To be completed by the requesting department/budget unit. Provide a description of the total salary and benefits and include the funding source that will be used for the request.



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B002
NEW POSITION REQUEST
FISCAL YEAR 2020 – 2021**

NOTES:

- **SUBMIT FORM TO HUMAN RESOURCES FIRST FOR REVIEW AND APPROVAL. INCLUDE COPY OF FORM WITH HR SUBMISSION DATE IN BUDGET PACKAGE.**
- Submit a separate Position Request for each position to be added or deleted, unless two or more positions are in the same classification, same budget unit, and assigned the same duties.

COUNTY OF IMPERIAL POSITION REQUEST

PART 1. DEPARTMENT/BUDGET UNIT INFORMATION

Department/Budget Unit: _____ Name: _____ Org Key No: _____

ACTION:
 Fund Existing Unfunded Allocation
 Add and Fund Allocation
 Delete Existing Funded Allocation
 Delete Existing Unfunded Allocation
 Transfer Allocation -
 From Budget Unit: _____ To Budget Unit: _____
 Other _____

STATUS:
 Regular Full Time
 Regular Part Time Hours: _____
 Limited Term - Full Time

Title Description: _____

Requested Effective Date: _____

Number of Positions Requested: FTE(s) Requested:

Proposed Duties/Program: _____

Justification Must Be Attached

Department Head Signature: _____ Date: _____

PART 2. HUMAN RESOURCES DEPARTMENT

Recommended Not Recommended Other (See Comments) Bargaining Unit: _____

Position Status: _____ PCN Number: _____

Human Resources Signature: _____ Date: _____

Comments: _____

PART 3. COUNTY EXECUTIVE OFFICE/BUDGET MANAGEMENT

Recommended Not Recommended Other (See Comments)

CEO/Budget Analyst: _____ Date: _____

Number of Positions: _____ Regular Limited Term Effective Date: _____

Comments: _____

PART 4: POSITION(S) FISCAL IMPACT

Description	General Fund Amount	Federal Aid Amount	State Aid Amount	Other Amount	TOTAL AMOUNT
Total Salaries					
Total Benefits					
Total Amount:					



Appendix H
Fiscal Year 2020 – 2021
Loss Reserves
Internal Service Fund Charges
Indirect Cost Allocations
(Overhead Charges)



COUNTY OF IMPERIAL LOSS RESERVES FISCAL YEAR 2020 – 2021

Workers' Compensation Insurance—Account #502005. The Workers' Compensation Fund is an internal service fund established for the accumulation of reserves to pay for workers' compensation premiums, professional and specialized services provided by outside agencies, and a portion of the Human Resources Department's costs for risk management services. The County of Imperial participates in the CSAC-Excess Insurance Authority Pool, which is a self-funded program. The methodology for cost distribution is based on two (2) factors: 1) 70% of the budget unit's loss experience in relation to the total cost of the County's workers' compensation program over the past 7 years, and 2) 30% of the total revenue needed to fund the workers' compensation program based on weighting of payroll. Specific departmental information is reflected in the rates schedule calculated by Human Resources/Risk Management and is included as part of *Appendix H*.

Unemployment Insurance—Account #502010. The Unemployment Insurance Fund is an internal service fund established to pay claims resulting from a State mandate, which requires all local governments to provide for unemployment compensation. The methodology for quarterly charges is based on two (2) factors: 1) a calculation of 30% payroll and 2) a 7-year history experience rating of 70%. The fund pays for professional and specialized services provided by claims administrators and a portion of the Human Resource Department's costs allocated for the risk management administrative services. Specific departmental information is reflected in the rate schedule calculated by Human Resources/Risk Management and is included as part of *Appendix H*.

Health Insurance—Account #502015. The County effective January 1, 2018 began participation in the CSAC EIA Health Program as an alternative to the self-funded plan. The County's participation in this program is an effort to improve cost and efficiency of claim processing. Additionally, the County is no longer required to maintain a Loss Reserve account. EIA Health is a fully funded self-insured health program financially maintained through the contributions of member groups. The EIA Health program offers a fixed rate in the same manner that carriers of fully insured programs offer. The EIA Health program allows its members the ability to customize plan designs based on the member's needs. The employee share of contributions is not an expense to the County and therefore will not be reflected on your salary worksheet.

Dental/Vision Insurance—Account #502020. The Dental/Vision Insurance is an internal service fund and part of the County's self-insurance program. The fund maintains and accumulates funds in order to pay for dental/vision coverage for County employees. The County funds the cost of dental and vision insurance for members of the Public Safety Supervisory Unit, Public Safety Management Unit, Sheriff's Association Unit, Probation & Corrections, Department Heads, and Management Unit. All other employees pay the respective premiums for their plan. The fund also pays for services provided by outside agencies



COUNTY OF IMPERIAL LOSS RESERVES FISCAL YEAR 2020 – 2021

as well as a portion of the Human Resources Department's costs allocated for risk management administrative services. The rates are based on experience factors and are not included in *Appendix H*.

Liability Insurance—Account #517055. The Liability Insurance Fund is an internal service fund established for the accumulation of reserves to pay for current and past liability and property losses, general liability and property insurance premiums, bonds and malpractice insurance. The County of Imperial participates in the CSAC-Excess Insurance Authority Pool, a self-insurance program. The fund pays for services provided by outside agencies and an increment of the Human Resources Department's costs for risk management administrative services. The methodology for cost distribution is based on two (2) factors - 1) 70% of the budget unit's loss experience in relation to the liability insurance program over the past 7 years, and 2) 30% of the total revenue needed to fund the liability insurance program based on weighting of payroll. Specific departmental information is reflected in the rate schedule calculated by Human Resources/Risk Management and is included as part of *Appendix H*.

Auto Liability—Account #517050. The Auto Liability Insurance is an internal service fund and part of the County's self-insurance program. The fund was established to accumulate reserves to pay self-funded automobile insurance premiums, professional services provided by outside agencies, and a portion of the Human Resources Department's costs allocated for risk management services. The cost distribution methodology is based on number of vehicles purchased by a department. Department charges are listed as part of *Appendix H*.

Medical Malpractice—Account #517065. Medical Malpractice Insurance is an internal service fund and part of the County's self-insurance program. The fund is for the accumulation of reserves for self-funded Medical Malpractice premiums, professional and specialized services provided by outside agencies, and a portion of the Human Resources Department's costs allocated for risk management services. The cost distribution methodology is based on patient visits to Behavioral Health and Health Departments. Amounts allocated to Departments are listed in *Appendix H*.



COUNTY OF IMPERIAL INTERNAL SERVICE FUNDS FISCAL YEAR 2020 – 2021

Professional & Special Services-Data Processing—Account #525020. The Information Systems Department was established as an internal service fund department to account for the expenses related to automation and is therefore, assessed to departments for their respective share of services provided by that Department. The methodology used to determine anticipated automation expenses is based on the past 12 months of history of actual costs by department, adjusted for any unusual expenses such as upgrades to system software or hardware that might have inflated a department's costs, and finally factoring in any anticipated department upgrades to their systems or additional services expected to be provided.

Communications-Services--Account #514000 & #514020.

Please note these charges are pending as of 4-20-20. When we receive these, we will notify all departments.

The Communications Department is an internal service fund department established to account for the expenses related to the administration of the County's communications system. Departments are charged their pro-rata share of administrative costs, less revenue derived from pay phone concessions, plus an assessment to fund reserves designated for future equipment replacement/upgrade costs for all departments connected to the County's voice communications systems. Amounts allocated to Departments are listed in *Appendix H*. Please use the following account numbers to reflect communication costs:

- 514000 Communications--Phone Charges (telephone lines & usage)
- 514015 Communications--Cell Phones/Pagers
- 514020 Communications--Services

Other Internal Service Charges. The following internal service charges are allocated to departments and appear in various object codes:

- **Fleet Services** charges departments for mileage for using motor pool vehicles, which consists of the operating expenses, and depreciation costs. Mileage rates are determined by estimating motor pool total mileage using historical data.
- **Centralized Mail System** charges departments based on billing rates established by dividing the final budget by department by the estimated pieces of mail for the year.



COUNTY OF IMPERIAL INDIRECT COST ALLOCATIONS FISCAL YEAR 2020 – 2021

Overhead Charges—Account #525070. *Please note these charges are pending as of 4-20-20. When we receive these, we will notify all departments.*

Overhead Charges are allocated through the Countywide Cost Allocation Plan. Departmental charges are in accordance with the Plan and are listed in *Appendix H*. The purpose of the Plan is to establish cost allocations or billings, which are in accordance with the requirements of Circular A – 87A, Cost Principles for State and Local Government and Federal awards to which those principles apply.

The following is some basic information on how charges are completed and charged to departments:

- Building Use Allowance – Buildings are depreciated using straight line depreciation, with the various departments within a building receiving a percentage of the annual amount depreciated based on square footage.
- Equipment Use Allowance – Department inventories of equipment costing \$7,500 are depreciated using straight line depreciation.
- Employee Medical Benefits – Medical services, i.e. pre – employment physical examinations, safety members periodic physical examinations, and TB annual skin test, are provided by the County Public Health Department. Actual costs incurred are billed directly to each department.
- Computer Equipment Depreciation – Depreciation instead of equipment use allowance is claimed for computer hardware valued over \$7,500 and computer software that has a minimum unit value of \$25,000. Five years has been established as the depreciable life of this asset category.
- County Executive Office – Charges for budget production and oversight are allocated to departments based on actual salaries and benefits by department.
- Auditor – Controller’s Office – Departments are charged based on 8 different functions as follows:
 1. Accounts Payable is allocated on the basis of number of warrants issued to each department.
 2. Payroll is allocated on the basis of number employees in each department.
 3. Audits are allocated on the basis of number of hours used to perform the work for each department.
 4. Budgets are allocated on the basis of salaries and benefits of each department.



COUNTY OF IMPERIAL INDIRECT COST ALLOCATIONS FISCAL YEAR 2020 – 2021

5. The Cost Plan is allocated on the basis of salaries and benefits for each department.
 6. Outside Audits are allocated directly for those costs identified with a single department and the balance of single audit costs are allocated based on salaries and benefits for each department.
 7. The Financial Accounting System is allocated based on the number of transactions processed for each department.
 8. Time Keeping System is allocated on the basis of number of employees in each department using the time clocks.
- The Treasurer's Office charges departments for 2 functions:
 1. Warrants are allocated on the basis of warrants processed for each department.
 2. Bank Charges are allocated on the basis of bank charges directly identified to each department.
 - Procurement Services charges departments with costs related to copiers and stock requisitions, with salaries and benefits based on the number of purchase orders issued during the year, and with supplies and services based on direct billings.
 - County Counsel is allocated to departments based on the number of hours of service provided.
 - Human Resources / Risk Management charges departments as follow:
 1. Risk Management is allocated to the self – insurance loss reserves based on time records, which offset by the amounts directly billed to loss reserves.
 2. Directly identified charges are allocated based on time records for reimbursable departments, i.e. Public Health, Behavioral Health and Social Services.
 3. Human Resources costs are allocated based on the number of employees in each department for those hours not identified as specific departmental costs.



**COUNTY OF IMPERIAL
INDIRECT COST ALLOCATIONS
FISCAL YEAR 2020 – 2021**

- Facilities Management provides janitorial and maintenance services, which are allocated in the same proportion as the janitorial and maintenance records maintained by department. The charge is based on job cost tickets and is offset by the amounts directly billed to departments. Departments are charged for service work orders based on actual cost of materials and labor charged at the hourly rate of the employee(s) performing the work, plus benefits and overhead. Utilities are allocated similarly based upon utility bills and are offset by the amounts directly billed to departments.



Appendix H
Fiscal Year 2020 – 2021
Loss Reserves
Worker's Compensation
(Object Code 502005)

**WORKERS COMPENSATION (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

Workers Compensation - 5207001 (Draft)

Object Code: 502005 - Ins. Workers Compensation

Based on 70% Experience & 30% Payroll

Funding Level: \$8,798,000

3 Years at 75% CL

Fiscal Year Payroll: 2018-2019

**FY 2020-21
Funding Level**

Obj Key	Object Code	Department	Monthly	\$ 8,798,000
1001001	502005	Board of Supervisors	498	5,978
1002001	502005	County Executive Office	1,657	19,880
1003001	502005	Clerk of the Board	364	4,366
1004001	502005	I.C.C.E.D.	560	6,722
1006001	502005	Auditor-Controller	1,901	22,818
1007001	502005	Treasurer	1,088	13,057
1007002	502005	Tax Collector	408	4,895
1008001	502005	Assessor	3,026	36,313
1010001	502005	Procurement Services	6,387	76,644
1011001	502005	County Counsel	2,196	26,353
1012001	502005	Human Resources	2,385	28,623
1013001	502005	EEO	165	1,978
1014001	502005	Registrar of Voters-Elections	496	5,950
1015001	502005	Facilities Management	24,388	292,655
1017001	502005	P W-Survey	413	4,950
1020001	502005	District Attorney	11,354	136,249
1021001	502005	Public Defender	9,484	113,806
1022001	502005	Child Support Services	13,126	157,510
1024001	502005	Sheriff-Coroner	131,633	1,579,598
1025001	502005	Sheriff-Correction Division	78,872	946,458
1026001	502005	Juvenile Hall	6,472	77,662
1027001	502005	Betty Jo McNeece Rec. Home	2,507	30,084
1028001	502005	Probation	33,848	406,177
1031001	502005	Agricultural Commissioner	7,598	91,171
1034001	502005	Animal Control	1,661	19,937
1035001	502005	Building Inspection	1,362	16,343
1038001	502005	County Recorder/Clerk	3,223	38,679
1039001	502005	Public Administrator	4,318	51,813
1040001	502005	Planning Commission	19	229
1041001	502005	Planning Department	2,419	29,029
1044001	502005	Public Health	20,251	243,015
1046001	502005	Behavioral Health	74,529	894,354
1047001	502005	Social Services	147,269	1,767,232
1048001	502005	Auditor-Social Services	64	762

**WORKERS COMPENSATION (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

Obj Key	Object Code	Department	Monthly	\$ 8,798,000
1053001	502005	California Children Services	629	7,549
1054001	502005	Veterans Service	337	4,050
1055001	502005	Cooperative Ext	432	5,188
1063001	502005	Parks and Recreation	1,742	20,906
1065001	502005	Budget Fiscal	698	8,381
1500001	502005	County Library	1,571	18,858
1501001	502005	Fire Protection	38,100	457,196
1510001	502005	Environmental Health	1,645	19,738
1524001	502005	HIDTA DA	707	8,486
1531001	502005	Workforce Development Office	10,837	130,045
1539001	502005	Glamis Dune rant	330	3,957
1542001	502005	P W-Road Construction	19,423	233,079
1551001	502005	Office of Emergency Services	8,730	104,757
1560001	502005	City of Imperial Fire Services	875	10,503
1563001	502005	H.I.D.T.A. GRANT	199	2,392
1566001	502005	Victim/Witness Assistance	341	4,092
1570001	502005	Substance Abuse	3,248	38,972
1580001	502005	PW Solid Waste	16,571	198,848
1596001	502005	Air Pollution	2,991	35,895
1603001	502005	Area Agency of Aging	265	3,185
1604001	502005	Tobacco Education	210	2,516
1607001	502005	Mosquito Abatement	681	8,172
1665001	502005	Sheriff Process Fee	24	286
1674001	502005	AB1913 Probation	5,332	63,982
1710001	502005	DA IVSIT	1,075	12,899
1728001	502005	Social Services-IHSS PA	388	4,655
1748001	502005	MHSA ACT PROP #63	7,999	95,992
1792001	502005	MHSA PE	1,118	13,415
1813001	502005	Holtville Law Enforcement	888	10,658
1814001	502005	Court Security	1,724	20,686
5000001	502005	Airport	335	4,021
5200001	502005	Fleet Services	1,014	12,162
5213001	502005	Info. & Technical Servcies	2,543	30,516
5516001	502005	Employee Retirement	1,050	12,595
		Unidentified Claims	3,173	38,081
Totals:			733,167	8,798,000

Credit Should be Applied as Follows:

5207001	484015	Loss Reserve-Workers Compensation Operating	733,167	8,798,000
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Appendix H
Fiscal Year 2020 – 2021
Loss Reserves
Unemployment Insurance
(Object Code 502010)

**UNEMPLOYMENT (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

Unemployment Insurance - 5208001 (Draft)
Object Code: 502010 - Unemployment Insurance
Based on 100% Payroll
Funding Level: \$398,000
Funding Percentage: 0.003198063

Org Key	Object Code	Department	FY 2018-19 Payroll	FY 2020-21 Monthly	FY 2020-21 Annual
1001001	502010	Board of Supervisors	281,853	75	901
1002001	502010	County Executive Office	878,832	234	2,811
1003001	502010	Board Clerk	205,860	55	658
1004001	502010	I.C.C.E.D.	316,945	84	1,014
1006001	502010	Auditor-Controller	1,075,876	287	3,441
1007001	502010	Treasurer	615,652	164	1,969
1007002	502010	Tax Collector	175,136	47	560
1008001	502010	Assessor	1,390,526	371	4,447
1010001	502010	Procurement Services	235,496	63	753
1011001	502010	County Counsel	1,242,586	331	3,974
1012001	502010	Human Resources	1,226,212	327	3,922
1013001	502010	EEO	80,480	21	257
1014001	502010	Registrar of Voters	280,543	75	897
1015001	502010	Facilities Management	1,975,983	527	6,319
1017001	502010	P W-Survey	187,565	50	600
1020001	502010	District Attorney	3,881,028	1,034	12,412
1021001	502010	Public Defender	2,296,136	612	7,343
1022001	502010	Child Support Services	2,967,922	791	9,492
1024001	502010	Sheriff-Coroner	9,689,111	2,582	30,986
1025001	502010	Sheriff Correction Division	7,827,029	2,086	25,031
1026001	502010	Juvenile Hall	1,591,317	424	5,089
1027001	502010	Betty Jo McNeece Rec.Home	1,234,322	329	3,947
1028001	502010	Probation	3,973,754	1,059	12,708
1031001	502010	Agricultural Commissioner	2,483,476	662	7,942
1034001	502010	Animal Control	270,353	72	865
1035001	502010	Building Inspection	757,006	202	2,421
1038001	502010	County Recorder/Clerk	504,298	134	1,613
1039001	502010	Public Administrator	523,210	139	1,673
1040001	502010	Planning Commission	10,800	3	35
1041001	502010	Planning Department	1,059,166	282	3,387
1044001	502010	Public Health	4,712,546	1,256	15,071
1046001	502010	Behavioral Health	19,373,382	5,163	61,957
1047001	502010	Social Services	22,692,604	6,048	72,572
1048001	502010	Auditor-Social Services	35,950	10	115
1053001	502010	California Children Services	355,947	95	1,138

**UNEMPLOYMENT (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

Org Key	Object Code	Department	FY 2018-19 Payroll	FY 2020-21 Monthly	FY 2020-21 Annual
1054001	502010	Veterans Service	159,502	43	510
1055001	502010	Cooperative Ext	192,950	51	617
1063001	502010	Parks and Recreation	226,353	60	724
1065001	502010	Budget Fiscal	395,159	105	1,264
1500001	502010	County Library	326,355	87	1,044
1501001	502010	Fire Protection	4,762,128	1,269	15,230
1510001	502010	Environmental Health	842,936	225	2,696
1524001	502010	HIDTA DA	400,102	107	1,280
1531001	502010	Workforce Development Office	1,645,888	439	5,264
1539001	502010	Glamis Dune	186,586	50	597
1542001	502010	P W-Road Construction	3,937,593	1,049	12,593
1551001	502010	Office of Emergency Services	143,383	38	459
1560001	502010	City of Imperial Fire Services	381,758	102	1,221
1563001	502010	H.I.D.T.A. GRANT	112,775	30	361
1566001	502010	Victim/Witness Assistance	138,774	37	444
1570001	502010	Substance Abuse	1,602,065	427	5,124
1580001	502010	PW Solid Waste	416,739	111	1,333
1596001	502010	Air Pollution	1,482,242	395	4,740
1603001	502010	Area Agency on Aging	150,196	40	480
1604001	502010	Tobacco Education	118,616	32	379
1607001	502010	Mosquito Abatement	385,297	103	1,232
1665001	502010	Sheriff Process Fee	13,493	4	43
1674001	502010	AB1913 Probation	341,076	91	1,091
1710001	502010	DA IVSIT	431,704	115	1,381
1728001	502010	Social Services- IHSS Pub Authority	219,485	58	702
1748001	502010	MHSA ACT PROP #63	4,526,100	1,206	14,475
1792001	502010	MHSA PE	632,543	169	2,023
1813001	502010	Holtville Law Enforcement	467,039	124	1,494
1814001	502010	Court Security	975,350	260	3,119
5000001	502010	Airport	146,803	39	469
5200001	502010	Fleet Services	366,955	98	1,174
5213001	502010	Information & Technical Services	1,372,554	366	4,390
5516001	502010	Employee Retirement	540,920	144	1,730
TOTALS:			124,450,322	33,167	398,000

Credit Should be Applied as Follows:

5208001	484015	Loss Reserve-Unemp Insur		33,167	398,000.00
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Appendix H
Fiscal Year 2020 – 2021
Indirect Cost Allocations
Overhead Charges
(Object Code 525070)

PENDING



Appendix H
Fiscal Year 2020 – 2021
Loss Reserves
General Liability Insurance
(Object Code 517055)

**GENERAL LIABILITY (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

General Liability - 5206001 (Draft)
Object Code: 517055 General Insurance Liability
Based on 70% Experience and 30% Payroll
Funding Level: \$5,361,000
Fiscal Year Payroll: 2018-2019

FY 2020-21
Funding Level

Org Key	Object Code	Department	Monthly	\$ 5,361,000
1001001	517055	Board of Supervisors	1,367	16,405
1002001	517055	County Executive Office	1,285	15,420
1003001	517055	Board Clerk	222	2,660
1004001	517055	I.C.C.E.D.	341	4,096
1006001	517055	Auditor-Controller	1,159	13,904
1007001	517055	Treasurer	663	7,956
1007002	517055	Tax Collector	2,179	26,153
1008001	517055	Assessor	1,498	17,970
1010001	517055	Procurement Services	254	3,043
1011001	517055	County Counsel	1,338	16,058
1012001	517055	Human Resources	17,917	215,001
1013001	517055	EEO	87	1,040
1014001	517055	Registrar of Voters-Elections	302	3,626
1015001	517055	Facilities Management	2,128	25,536
1017001	517055	PW-Survey	202	2,424
1020001	517055	District Attorney	4,310	51,723
1021001	517055	Public Defender	2,473	29,673
1022001	517055	Child Support Services	3,196	38,355
1024001	517055	Sheriff-Coroner	66,265	795,185
1025001	517055	Sheriff Correction Division	35,457	425,483
1026001	517055	Juvenile Hall	1,714	20,565
1027001	517055	Betty Jo McNeece Rec.Home	1,329	15,951
1028001	517055	Probation	4,866	58,395
1031001	517055	Agricultural Commissioner	6,200	74,402
1034001	517055	Animal Control	291	3,494
1035001	517055	Building Inspection	815	9,783
1038001	517055	County Recorder/Clerk	543	6,517
1039001	517055	Public Administrator	563	6,762
1040001	517055	Planning Commission	12	140
1041001	517055	Planning Department	1,141	13,688
1044001	517055	Public Health	7,938	95,259
1046001	517055	Behavioral Health	33,755	405,060
1047001	517055	Social Services	33,737	404,838
1048001	517055	Auditor-Social Services	39	465
1053001	517055	California Children Services	383	4,600
1054001	517055	Veterans Service	172	2,061

**GENERAL LIABILITY (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

Org Key	Object Code	Department	Monthly	\$	5,361,000
1055001	517055	Cooperative Extension	208		2,494
1063001	517055	Parks and Recreation	4,555		54,661
1065001	517055	Budget Fiscal	426		5,107
1500001	517055	County Library	351		4,218
1501001	517055	Fire Protection	5,439		65,268
1510001	517055	Environmental Health	908		10,893
1524001	517055	HIDTA DA	431		5,171
1531001	517055	Workforce Development Office	1,773		21,270
1539001	517055	Glamis Dune	201		2,411
1542001	517055	PW-Road Construction	167,783		2,013,395
1551001	517055	Office of Emergency Services	154		1,853
1560001	517055	City of Imperial Fire Services	411		4,934
1563001	517055	H.I.D.T.A. GRANT	121		1,457
1566001	517055	Victim/Witness Assistance	149		1,793
1570001	517055	Substance Abuse	1,725		20,704
1580001	517055	PW Solid Waste	952		11,420
1596001	517055	Air Pollution	1,596		19,155
1603001	517055	Area Agency on Aging	162		1,941
1604001	517055	Tobacco Education	128		1,533
1607001	517055	Mosquito Abatement	415		4,979
1665001	517055	Sheriff Process Fee	15		174
1674001	517055	AB1913 Probation	367		4,408
1710001	517055	DA IVSIT	465		5,579
1728001	517055	Social Services- IHSS Pub Authority	236		2,836
1748001	517055	MHSA ACT PROP #63	4,874		58,492
1792001	517055	MHSA PE	681		8,174
1813001	517055	Holtville Law Enforcement	503		6,036
1814001	517055	Court Security	1,050		12,605
5000001	517055	Airport	158		1,897
5200001	517055	Fleet Services	7,357		88,279
5213001	517055	Information & Technical Services	1,478		17,738
5516001	517055	Employee Retirement	583		6,990
9999999		Unclassified Department	4,954		59,444
TOTALS:			446,750		5,361,000

Credit Should be Applied as Follows:

5206001	484015	Loss Reserve - Liability Operating	446,750		5,361,000
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Appendix H
Fiscal Year 2020 – 2021
Loss Reserves
Auto Liability Insurance
(Object Code 517050)

AUTO (DRAFT)
LOSS RESERVE COST ALLOCATION
FICAL YEAR 2020-2021

Auto Loss Reserve - 5212001 (Draft)
Object Code: 517050 - Insurance Autors
Funding Level: \$295,000
Plan and Funding Level: 3 year 70%

Org Key	Object Code	Department	# of Vehicles	Formula	Monthly	FY 2020-21 Annual Cost
1020001	517050	District Attorney	4	0.0069	169	2,031
1024001	517050	Sheriff-Coroner	27	0.0465	1,142	13,709
1025001	517050	Sheriff-Correction Division	2	0.0034	85	1,015
1028001	517050	Probation	4	0.0069	169	2,031
1031001	517050	Ag Comm	1	0.0017	42	508
1034001	517050	Animal Control	1	0.0017	42	508
1035001	517050	Planning & Building	1	0.0017	42	508
1041001	517050	Planning & Development	2	0.0034	85	1,015
1044001	517050	Public Health	1	0.0017	42	508
1046001	517050	Behavioral Health	2	0.0034	85	1,015
1047001	517050	Social Services	7	0.0120	296	3,554
1501001	517050	Fire Protection	18	0.0310	762	9,139
1531001	517050	Workforce Development Office	1	0.0017	42	508
1542001	517050	PW-Road Construction	57	0.0981	2,412	28,941
1563001	517050	H.I.D.T.A GRANT	1	0.0017	42	508
1566001	517050	Victim/Witness Assistance	1	0.0017	42	508
1570001	517050	Substance Abuse	1	0.0017	42	508
1580001	517050	PW-Solid Waste	15	0.0258	635	7,616
1596001	517050	Air Pollution	8	0.0138	338	4,062
1603001	517050	Area Agency Of Aging	6	0.0103	254	3,046
1607001	517050	Mosquito Abatement	1	0.0017	42	508
1748001	517050	MHSA ACT PROP #63	13	0.0224	550	6,601
1761003	517050	CAL-MNET	2	0.0034	85	1,015
1898001	517050	Undeserved Advocacy Program	2	0.0034	85	1,015
1905001	517050	Elder Abuse Program	1	0.0017	42	508
5200001	517050	County Garage	402	0.6919	17,009	204,114
TOTALS:			581	1.0000	24,583	295,000

Credit Should be Applied as Follows:

5212001	484015	Loss Reserve-Auto	24,583	295,000
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7416001	517050	ICTC-Transit	2
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Appendix H
Fiscal Year 2020 – 2021
Loss Reserves
Medical Malpractice Insurance
(Object Code 517065)

**MEDICAL MALPRACTICE (DRAFT)
LOSS RESERVE COST ALLOCATION
FISCAL YEAR 2020-2021**

Medical Malpractice - 5211001 (Draft)
Object Code: 517065 - Medical Malpractice
Funding Level: \$429,000

Org Key	Object Code	Department	Monthly	FY 2020-21 Annual
1044001	517065	Public Health	5,245	62,944
1046001	517065	Behavioral Health	30,155	361,861
1501001	517065	Fire Protection	350	4,195
TOTALS:			35,750	429,000

Credit Should be Applied as Follows:

5211001	484015	Loss Reserve-Med. Malpractice	35,749.99	429,000
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Appendix H
Fiscal Year 2020 – 2021
Internal Service Charges
Professional & Special Services
Data Processing
(Object Code 525020)

PENDING



Appendix H
Fiscal Year 2020 – 2021
Internal Service Charges
Communication Services
(Object Code 514000, 514020)

PENDING



Appendix I
Fiscal Year 2020 – 2021
Budget Transmittal
Check List

Form B008



COUNTY OF IMPERIAL BUDGET TRANSMITTAL CHECK LIST FISCAL YEAR 2020 – 2021

This form is to assist you in compiling the documentation required for the Proposed Budget. While it is intended to be a guide. **All electronic forms submitted to Budget & Fiscal/GSA should be included in the USB flash drive.**

Budget Unit Narrative

All departments must include results and accomplishments for Fiscal Year 2019-2020 and goals for Fiscal Year 2020-2021 including Strategic Plan goals if applicable.

Organizational Chart

Submit current and proposed organizational charts.

Budget Detail Worksheet

All departments should submit the budget detail worksheets in excel format and all supporting documentation with the Estimated Actual 06/30/2020 and the Budget Request 2020-2021 columns completed to Budget & Fiscal/GSA. Documentation supporting the funding being requested for: Issued department Cell Phones, Memberships, Office Expense, All Professional & Specialized Services, All Special Department Expense (Spreadsheet Attached), and All Out of County Travel (Spreadsheet Attached) must be included in the budget documentation. The information should detail on what the funding will be expended.

Position Request Form

Submit one hard copy to Human Resources Department and one electronic copy to Budget & Fiscal/GSA.

The forms listed below that pertain to your budget should be included in the USB flash drive submitted to Budget & Fiscal/GSA. Must be submitted in fillable PDF format.

Expenditure Transfer Request Form

Submit electronic copy to Budget & Fiscal/GSA.

Augmentation Request Form

Professional Services Request Form

Non-Regular Wages & Benefits Spreadsheet

Special Department Expense Form

Travel Out of County Form

Capital Purchase Request Form

**COUNTY OF IMPERIAL
SPECIAL DEPARTMENT EXPENSE (Object Code 530005)**

BUDGET UNIT:			
ORG KEY:			
SERVICE PROVIDER	SERVICES PROVIDED	OBJECT CODE	ESTIMATED AMOUNT
TOTAL:			

**COUNTY OF IMPERIAL
OUT OF COUNTY TRAVEL
OBJECT CODE 531040**

BUDGET UNIT:				
ORG KEY:				
CONFERENCE	TYPE OF CONFERENCE	DATE	STAFF ATTENDING	ESTIMATED AMOUNT
TOTAL:				



Appendix J
Fiscal Year 2020 – 2021
Expenditure Transfer Request
Form and Instructions

Form B003



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B003
EXPENDITURE TRANSFER REQUEST
FISCAL YEAR 2020 – 2021**

The instructions below correspond to the numbered items on the form. Completed transfer forms should be submitted with the department's budget package to the CEO's Office.

Item Instructions:

1. Enter the budget unit/org key title that is receiving an expenditure reimbursement. A transfer of resources from one fund to pay expenditures of another fund is a credit to the budget of the recipient fund.
2. Enter the object code description.
3. Enter the org key code representing the budget unit transferred to.
4. Enter the appropriate object code for the expenditure reimbursement you are requesting.
5. Enter the amount of the transfer.
6. Enter the budget unit/org key of the department or fund the expenditure is being transferred to. A transfer of resources from a fund to pay expenditures of another fund is a debit to the budget transferring the funds. An expenditure transferred to a department or fund increases total net cost of the department or fund receiving the expenditure.
7. Enter the object code description.
8. Enter the org key code representing the budget unit or fund having the expense transferred to.
9. Enter the appropriate object code for the expenditure transfer you are requesting.
10. Enter the amount of the expenditure you wish to transfer to this budget unit.

NOTE: If the transfer is to multiple budget units, Page 2 of the schedule replaces #2 through #11 on Page 1. Complete the balance of the information on Page 1 and submit both pages. Be sure the total of the transfer matches the off-setting expenditure transfer amount. It is the initiating department's responsibility to advise all affected departments of the proposed charges, in order for the amount to be included in their budget.



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B003
EXPENDITURE TRANSFER REQUEST
FISCAL YEAR 2020 – 2021**

11. Enter the amount of the expenditure you wish to transfer to this budget unit.
12. The department head or his representative must sign the Expenditure Transfer Request Form.
13. Insert the date that the form is signed.
14. **Signature of the department head of the budget unit/org key for the offsetting entry is required before submission with budget package, unless department oversight is the same.** If the expenditure transfer is to multiple departments, it is not necessary to have all departments sign. However, a copy of the form should be sent to each department so the appropriate amount can be included in their budget. Leave blank if the representative is external to the organization.
15. Insert the date that the form is signed.

**COUNTY OF IMPERIAL
EXPENDITURE TRANSFER REQUEST**

APPENDIX J

To be completed by Originating Budget Unit:

<i>Use This Section for Single Budget Unit Transfers Only</i>		
EXPENDITURE REIMBURSEMENT (CREDIT)		
1. BUDGET UNIT/ORG KEY TITLE		
2. OBJECT DESCRIPTION		
3. ORG KEY CODE	4. OBJECT CODE	5. AMOUNT
EXPENDITURE TRANSFERRED TO (DEBIT)		
6. BUDGET UNIT/ORG KEY TITLE		
7. OBJECT DESCRIPTION		
8. ORG KEY CODE	9. OBJECT CODE	10. AMOUNT
11. PURPOSE: _____		
12. DEPARTMENT HEAD AUTHORIZATION (SIGNATURE)		13. DATE
14. OFFSET BUDGET UNIT/FUND APPROVAL (SIGNATURE)		15. DATE
CEO OFFICE USE ONLY		
APPROVED BY:		DATE
COMMENTS:		



Appendix K
Fiscal Year 2020 – 2021
Augmentation Request Form
and Instructions

Form B001



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B001
BUDGET AUGMENTATION REQUEST
FISCAL YEAR 2020 – 2021**

A separate Budget Augmentation Request Form B001 must be completed for each augmentation request, including a detailed cost projection.

Section 1. Department Information – Budget unit name and Org Key are required, as well as the contact name and phone number/extension.

Each Augmentation must be ranked in priority for that budget unit; one being the highest priority.

Section 2. Justification – The reason must be indicated by either choosing one of the stated reasons or filling in the blank.

- **Program expansion** refers to an existing program that will be expanded with no changes in type of services delivered to clients.
- **New Program** means a program implemented within a departmental budget unit and may or may not be legislatively mandated.
- **Change in program** services means an improvement in an existing program and the quality of services provided, improvement in the efficiency of service delivery, expansion, or changing the services currently offered to improve client satisfaction or to meet demand.
- **Reorganization** refers to a change in the department structure to improve efficiency and effectiveness in the operation of programs administered by the department.

Section 3. Justification Narrative – The narrative should address the goals and objectives of the request, include the short and long – term funding impact if approved, and in the case of a new program, any legislative requirements mandating the program. The department should address steps taken to eliminate additional impact on resources, i.e. technology, process improvement, redistribution of workload. If the request is for a new program, indicate the intended outcome and/or an unmet need that is being served.

Section 4. Request Detail – The financial information for the augmentation request should be detailed. Only submit the proposed budget amount of increase for each expense object code. Enter the augmentation request budget amount in the Budget Year column. Indicate whether this expense or revenue will ongoing in future fiscal years by placing an “X” in the Ongoing Expense/Revenue column



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B001
BUDGET AUGMENTATION REQUEST
FISCAL YEAR 2020 – 2021**

for those expense or revenue line items that will continue into one or more future fiscal years. Please provide additional pertinent information in the comments section.

Departments are encouraged to attach additional information as backup to aid in assessing the Augmentation Request. Backup information does not replace this form. The Budget Augmentation Request form must be filled out completely.

The form must be signed and dated by the department head with oversight responsibility for the budget unit.

Review and evaluation of the augmentation shall be done by the Executive Office Budget – GSA Fiscal Department based on 1) complete data being provided to support the request, and 2) the requested dollar amount and available funding, the program need, and the ramifications of not funding lower priority items.

The augmentation requests will be reviewed by the CEO's Office, evaluated, and recommended for approval, denial, or deferral and included in a prioritized list to be presented to the Board of Supervisors for the decision making process or, if below the department's allocation limit, added to the budget.

COUNTY OF IMPERIAL BUDGET AUGMENTATION REQUEST

SECTION 1: BUDGET UNIT/DEPARTMENT INFORMATION

Budget Unit Name: _____ Budget Unit Org Key: _____
 Department Name: _____
 Contact Name: _____ Phone No. _____

Name of Augmentation Request: _____

Budget Unit Priority Ranking: _____

SECTION 2: JUSTIFICATION

Justification Reason: (Mark One)

- Program Expansion
- New Program
- Improve Service Quality
- Reorganization
- Other _____

SECTION 3: JUSTIFICATION NARRATIVE

SECTION 4: REQUEST DETAIL

<i>Cost by Category</i>			Ongoing Expense
Salaries & Benefits:	Object Code	Amount for FY 2020-2021	Yes "X"
Permanent Salaries	501000		
Shift Differential	501105		
Extra Help	501115		
Stand-By	501120		
Location Differential	501125		
Bilingual Pay	501130		
Overtime	501135		
Redemption of Benefits	501145		
Social Security-Medicare	501150		
County Contrib. Retirement	502000		
Ins-Workers Comp	502005		
Ins.-Unemployment	502010		
Group Insurance	502015		
Ins. Dental/Vision	502020		
Retirement-Pension Bond	502040		
Retirement-Health Plan	502045		
Ins-Voluntary Life	502050		
Other: (List)			
Total			

COUNTY OF IMPERIAL BUDGET AUGMENTATION REQUEST

SECTION 4: REQUEST DETAIL

Cost by Category			Ongoing Expense
Supplies & Services: (List)	Object Code	Amount for FY 2020-2021	Yes "X"
Total			

Equipment: (List)	Object Code	Amount for FY 2020-2021	Yes "X"
Total			

Other: (List)	Object Code	Amount for FY 2020-2021	Yes "X"
Total			

Revenue			Ongoing Revenue
Sources:(List) Object Code Description	Object Code	Amount for FY 2020-2021	Yes "X"
Total			
Net County Cost			

Additional Comments or Explanations

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SECTION 5: DEPARTMENT HEAD CERTIFICATION

I certify that all possibilities for existing resources have been exhausted and that all program priorities have been re-evaluated for all funds under my control prior to submitting this request.

Department Head Signature & Certification:

CEO Recommended Action:	<input type="checkbox"/> Recommended <input type="checkbox"/> Not Recommended



Appendix L
Fiscal Year 2020 – 2021
Capital Purchase Request
Forms and Instructions

Forms
B009, B010, B014 and B015



COUNTY OF IMPERIAL CAPITAL PURCHASE/EXPENDITURE FISCAL YEAR 2020 – 2021

DEFINITIONS

The California State Controller's Office Manual defines capital expenditures as expenditures resulting in the acquisition of or addition to the government's general fixed assets.

Capital Assets are defined by the California State Controller's Office as tangible assets of significant value having a utility, which extends beyond this current year, and are broadly classified as land, structures and improvements, and equipment.

Buildings and Improvements are defined as physical property of a permanent nature, examples of which are buildings, structural attachments, storage tanks, reservoirs and parking areas. Please note that sidewalks, trees and drives in connection with other structures or parks should also be capitalized. Additions or betterments to existing structures or buildings that are not readily movable are capitalized when costs exceed \$50,000 per the County Fixed Asset Accounting Standard Practice Manual. A governmental agency may exercise the option to consistently capitalize selected items of lesser value.

Construction costs of streets, roads, bridges, drainage or lighting systems, etc., have generally been excluded, but because of GASB 34, they are now capitalized.

Construction of a street or road system includes such appurtenances as traffic signs and signals, street name signs, streetlights, bridges and grade separations. Items not an integral part of the system such as parking meters and portable traffic signals are considered equipment and handled in manner described in the machinery and equipment category.

Equipment is defined as moveable personal property of a relatively permanent nature and of significant value, such as furniture, machines, tools, and certain vehicles. For computer software purchases, see the Computer Equipment/Upgrade and Software Policy above. Weapons are capitalized, regardless of the cost. Please contact the Auditor's Office for more details and information on the policy.

Relatively permanent defined as a useful life of one year or longer. "Significant value" is defined as a minimum value of \$7,500 as established by the County Auditor and approved by the Board of Supervisors. For control purposes, assets valued below their capitalized dollar amount may be included in inventory at zero value. The cost test may be applied in some instances to aggregates of units of similar type or purpose, such as blocks of folding chairs, shelving and filing drawers, rather than to the unit itself.



COUNTY OF IMPERIAL CAPITAL PURCHASE/EXPENDITURE FISCAL YEAR 2020 – 2021

Although a library's investment in books might be regarded as a fixed asset, practical considerations dictate that book purchases shall not be capitalized. With the exception of some of the more expensive volumes and sets, individual purchases do not meet the "significant value" test. Also, formal accounting could add little in the way of control to the card indices and charge out procedures already in effect. The additional benefit does not justify the heavy expenditure of time and effort.

ASSET VALUATION

Land Cost – The cost of the land includes all expenditures in connection with its acquisition, such as:

- Purchase price
- Appraisal and negotiation
- Title search fees
- Surveying fees
- Condemnation costs
- Cost of consents
- Relocation costs
- Clearing land for use
- Filing Costs
- Demolishing or removing structures

Receipts from the sales of salvage should be credited against the land cost.

Note: In establishing the fixed asset system, the assessor may be able to supply information about the location and value of land owned.

Structures and Improvements Cost – The cost of structures and improvements includes all expenditures in connection with their acquisitions, such as:

- Purchase price of construction cost
- Fixtures attached to the structure
- Architect's fees
- Accident or injury costs
- Net interest cost during construction
- Cost of permits and licenses



COUNTY OF IMPERIAL CAPITAL PURCHASE/EXPENDITURE FISCAL YEAR 2020 – 2021

- Insurance during construction
- Payment of damages

The cost should be reduced for:

- Sale of salvage from materials charged against the construction.
- Discounts allowance and rebates secured.
- Amounts recovered through surrender of liability and casualty insurance.

Rental of property during the construction period should be credited to revenue unless otherwise restricted. Capitalized actual or imputed interest costs associated with the construction period in accordance with Governmental Accounting Standards Board (GASB) Statement No. 34 and supplemental updates. For a more detailed discussion of interest capitalization, see GASB Statement No. 34.

In establishing the fixed asset system, information about the structures and improvements owned may be obtained from the Assessor and the insurance carrier.

Equipment Cost – The cost of equipment includes:

- Purchase price of construction cost less discounts
- Freight or other carriage charges
- Sale, use or transportation taxes
- Installation costs

In establishing the fixed asset system, information on equipment may be obtained from departmental inventories on file, insurance carriers and from special physical inventories.

Construction by County Forces—Fixed Assets constructed by the governmental agency are recorded in the same manner as those acquired by purchase or construction contract.

Usually, costs are initially charged to the accounts of the cost center performing the construction and are then transferred to the project. However, not all costs are initially charged to the cost center; some costs are charged directly to the capital project fund. These costs include direct labor, materials, equipment usage and overhead. Administrative overhead outside the cost center may be capitalized when clearly related to the construction.



**COUNTY OF IMPERIAL
CAPITAL PURCHASE/EXPENDITURE
FISCAL YEAR 2020 – 2021**

Donated Assets—Fixed assets donated to the governmental agency are recorded in the accounts at their fair market value as of the date of acceptance.

Surplus property purchases at nominal prices far below actual value are in part donations and should be valued so.

Assets Acquired Under Lease Purchase Agreements—Lease contracts convey property to another for a specific period of time for a specified rent. Lease contracts are accounted for either by the Operating Method or the Financing Method, for which the payments are treated as debt service, as expenditures, or periodic payments.



**COUNTY OF IMPERIAL
CAPITAL PURCHASE/EXPENDITURE
FISCAL YEAR 2020 – 2021**

INSTRUCTIONS FOR FORM B009

This form is to be used for all purchases of equipment costing \$7,500 or more. This form is part of the amendment process and will reflect any changes such as cost or funding of the asset. Complete the form as follows:

1. The appropriate County department originating the request.
2. The name of the budget Unit that will fund this item of machinery or equipment.
3. The ranking of this item as designated by the originating department.
4. The date that the form was completed.
5. Indicate the distribution of funding from the appropriate source(s). Attach an additional sheet, if necessary, including the fund number, fund title, and the amount for each funding source.
6. Provide a complete description of the asset to be acquired and if necessary, for further clarification attach additional sheets detailing the item(s).
7. The number of items of the asset listed in #6 to be purchased.
8. The location where the asset will be installed or housed.
9. Include any applicable vendor installation charges, taxes and freight, less any allowance for trade-in, and/or estimate of any County (in-house) installation charges as applicable. Total these items for the amount to be budgeted.
10. Indicate whether this item is an addition, upgrade or replacement of assets.
11. If this asset is intended to replace an existing asset, identify the County property number of the Item being replaced. Estimate the present market value of the asset and its condition.



**COUNTY OF IMPERIAL
CAPITAL PURCHASE/EXPENDITURE
FISCAL YEAR 2020 – 2021**

12. Place an “X” in the boxes most closely identifying the purpose, form and disposition of replaced Item. Also indicate the quantity the quantity of the replaced item currently in inventory. If this asset is new, provide a brief justification of why the asset is needed. If the asset is to be leased or lease – purchased, provide the terms.
13. Indicate whether this item is to be acquired by the Procurement Services Department or the ordering Department. Keep in mind the Procurement Services must authorize all County purchases for machinery and equipment.
14. The department head with budget oversight must sign the request.
15. The Machinery and Equipment Request Form B009 must be signed and dated by the responsible department head.
16. The CEO Budget-GSA Fiscal department will review the request and contact departments if additional information is necessary for proper assessment of the project. The CEO Budget-FSA Fiscal department on this request will make a recommendation.



**COUNTY OF IMPERIAL
CAPITAL PURCHASE/EXPENDITURE
FISCAL YEAR 2020 – 2021**

INSTRUCTIONS FOR FORM B010

This form is to be used for all capital improvements for Land Acquisition, Buildings, and/or Improvements costing \$7,500 or more. This form is part of the amendment process and will reflect any changes such as cost or funding of the asset. Complete the form as follows:

1. The title of the budget unit this request pertains to.
2. The org key associated with that budget unit.
3. Provide the priority ranking of this request. Each department must rank all of its capital requests for the year with one being the most desirable, two being the second, and so on. In the ranking process, consider ALL projects; including equipment (see Form #B009).
4. Date the request to indicate how current the information is.
5. Indicate the appropriate staff member to contact regarding this request.
6. The department head with budget oversight must sign the request.
7. Indicate the location of the proposed purchase or land, construction, or improvement.
8. Give complete details of the proposed project and attach additional sheets if necessary, including if applicable, pictures, sketches, etc.
9. Indicate other possibilities for funding of the project should funds not be available from the requested source. The suggested funding sources include the following:
 - COP (Certificate of Participation)
 - Undesignated General Funds
 - State or Federal Grants
 - Other (specify)
10. Briefly describe the proposed project.



**COUNTY OF IMPERIAL
CAPITAL PURCHASE/EXPENDITURE
FISCAL YEAR 2020 – 2021**

11. Clearly state why the County should consider the proposed asset. Based on the project justification, the County Executive Office and the Board of Supervisors will rank the project based on the Ranking System included in the Budget Manual Guideline.
12. Itemize all cost elements that can be reasonably identified. Indicate the expected duration of the project elements in the number of month's column. Be sure to total all columns.
13. Itemize annual ongoing operational costs that are associated with the project. If there are significant costs not listed, specify under the Other category.
14. If the project will require additional personnel, specify the number of each position, the position title, and the annual anticipated salary of each position.
15. This space can be used for additional information or you may want to attach additional sheets, if necessary.
16. If appropriate, the request must be reviewed with the appropriate Departments. Comments by departments should be provided as to the feasibility as pertains to their area of expertise. If a department is not listed and comments should be provided, the other category should be used for this purpose.
17. The CEO Budget – GSA Fiscal Department will review the request and contact departments if Additional information is necessary for proper assessment of the project. The CEO Budget – GSA Fiscal Department on this request will make recommendation.

PLEASE NOTE THAT IF YOU INTEND TO MAKE A REQUEST FOR LAND, BUILDINGS, AND/OR IMPROVEMENTS, FORM B014 CAPITAL PURCHASE SPACE EVALUATION SURVEY MUST ALSO BE COMPLETED AND FILED WITH THE REQUEST (FORM B010).

**COUNTY OF IMPERIAL
CAPITAL PURCHASE REQUEST
MACHINERY & EQUIPMENT**

(Do not include Computers)

1. Department:		2. Budget Unit:		3. Department Priority:		4. Date:	
5. Source of Funding		General Fund		State		Federal	
						Other *	
* Specify:							
6. Complete description of computer equipment/upgrade (Attach sheet if necessary):							
7. Quantity		8. Physical Address of Asset:					
9. Estimated Cost of Asset: (Include Taxes, Freight & Company Installation) Less Trade-In, if any In-house Installation Cost Total Cost of Asset							
10. Addition:		Upgrade:			Replacement:		
County Property No.				Estimated Present Market Value			
Asset Condition:		Good		Fair		Scrap	
Comments:							
11. If New Addition, Provide a Brief Justification:							
Purpose of Acquisition:				Form of Acquisition:			
Scheduled Replacement				Purchase			
Obsolete Equipment Replacement				Lease			
Productivity Enhancement				Lease-Purchase			
Expand Capacity				Other (Specify)			
New Operation or Service				Recommended Disposition of Replaced Item:			
Safety Enhancement				Transfer to Alternative Use			
Legal Mandate				Transfer to Other Department			
Cost Savings**				Trade-In			
Other				Sell			
				Scrap			
Quantity Presently in Inventory				Other (Specify)			
* Explain:							

12. Asset to be purchased by: County Procurement Services Department Department requesting purchase (*) * Authorization is required from County Procurement Services Department			
13. Submitted By:			
_____ Signature of Department Head		_____ Date	
14. Recommendations:			
Public Works - Facilities:			
Approved:	Denied:	N/A:	
Comments:			
_____ Public Works - Facilities		_____ Date	
Data/Communications:			
Approved:	Denied:	N/A:	
Comments:			
_____ Communications Department		_____ Date	
Information & Technical Services:			
Approved:	Denied:	N/A:	
Comments:			
_____ Information & Technical Services Dept.		_____ Date	
CEO OFFICE USE ONLY			
15. CEO Recommendation:			
Approved	Denied		
_____ Signature of County Executive Office		_____ Date	
Comments:			

**COUNTY OF IMPERIAL
CAPITAL PURCHASE REQUEST
LAND, BUILDINGS AND IMPROVEMENTS**

1. Budget Unit Name:	2. Budget Unit Org Key:	3. Department Priority:	4. Date
5. Contact Person (Name/Phone):		6. Department Head Signature:	

7. Project Location Address:

8. Purpose, Description, and Scope of Project (Attach sketch, if applicable, include other attachments as necessary):

Attachments: Picture Sketch Other

9. Possible Alternative Funding Sources:

10. Project Title:

11. Justification (Incude benefit resulting/risk if project is deferred/other):

Safety	New Program	Revenue Generating	
Mandate	Cost Savings	Increased Service	Other

Explain:

12. Financial Estimates of Work to be Performed:

Cost Elements	Time/Mos.	FY 2020-21 Est. Cost	FY 2020-21 Est. Cost	FY 2020-21 Est. Cost	FY 2021-22 Est. Cost	FY 2022-23 Est. Cost
Design & Engineering						
Inspection						
Site Acquisition or Lease						
Construction:						
Buildings						
Improvements						
Road						
Data Communications						
Equipment						
Contingency						
Other (Specify):						
Total Cost Elements:						

16. Project Reviewed By:

Public Works - Facilities

Comments:

Communications Department

Comments:

Information & Technical Services Dept.

Other Department:

Comments:

Department

17. CEO Recommendations/Remarks:

Approved:

Not Approved:

Deferred:

Comments:

CEO/Representative

**COUNTY OF IMPERIAL
CAPITAL PURCHASE REQUEST
SPACE EVALUATION SURVEY**

Complete and file with all requests for land, buildings, and/or improvements.

Department:

Date:

Project Title:

CURRENT SPACE:

1) Total *office* space occupied in County facility(s): Sq. Ft.

Is current space adequate? Yes No

If not, how much additional space is needed? Sq. Ft.

How many staff members do you have?

- Administrative
- Office Personnel
- Field
- Technical
- Other
- Total staff members

2) Total space occupied in rented facility(s): Sq. Ft.

(If needed, please use additional sheet(s) of paper)

Total Amount of Annual Rent \$

Source of Rent:

- General Fund
- Special Funds

3) Total *storage* space occupied in County facility(s): Sq. Ft.

Is current storage space adequate? Yes No

If not, how much additional storage space is needed? Sq. Ft.

Total storage space occupied in rented facility(s) Sq. Ft.

4) Total *support* space occupied in County facility (s):

(Support space includes computer, copier, and/or file room(s) and/or a reception area)

Is current support space adequate? Yes No

If not, how much additional support space is needed? Sq. Ft.

Total support space occupied in rented facility(s) Sq. Ft.

- 5) How many parking spaces do your *staff* currently occupy? Spaces
- How many parking spaces do your *County assigned cars* currently occupy? Spaces
- How many parking spaces do your *public visitors* currently occupy? Spaces
- Is current parking adequate? Yes No
- If not, how many additional spaces are needed? Spaces

FUTURE EXPANSION:

- 6) Is there a need to expand and/or add staff in a new facility location? Yes No
- What is the number of permanent staff needed at this location?
- Do you anticipate hiring new staff to provide services specifically in this facility? Yes No
- If yes, how many?

7) The number of private office(s) requested:

- 10 X 8 Sq. Ft.
- 10 X 10 Sq. Ft.
- 10 X 12 Sq. Ft.
- Other Sq. Ft.

Total estimated storage space needed Sq. Ft.

Total estimated parking spaces needed

- 8) The number of *telephone* lines needed in the facility
- The number of *computer* lines needed in the facility
- The number of *electrical* lines needed in the facility

Special Needs (Include these in your total space needs):

- Training Room(s) Sq. Ft.
- Conference Room(s) Sq. Ft.
- Library Sq. Ft.
- Kitchen Sq. Ft.
- Lounge Sq. Ft.
- Conference Room(s) Sq. Ft.
- Library Sq. Ft.
- Kitchen Sq. Ft.

Lounge	Sq. Ft.
Restrooms (employee)	Sq. Ft.
Restrooms (public)	Sq. Ft.

Other	Sq. Ft.
	Sq. Ft.

NEW CONSTRUCTION:

9) Is there a need to purchase land? Yes No

If yes, how many acres? Acres

If yes, estimated cost \$

Is there a need to purchase a building? Yes No

If yes, how many square feet? Sq. Ft.

If yes, estimated cost \$

Is there a need to expand existing building/space? Yes No

If yes, how many square feet? Sq. Ft.

Is there a need to make property alterations/improvements to the existing building?
Yes No

Is there a need for a "build-to-suit" option? Yes No

If yes, please provide reason(s) for this option:

(If necessary, please include supplemental information on a separate sheet of paper)

OPERATIONAL COST:

10) Do you anticipate purchasing furniture, computers, and/or equipment?

Yes

No

Estimated cost for furniture, computers, and/or equipment

\$

Do you have available funds to purchase furniture, computers, and/or equipment?

Yes

No

Specify source(s) of funds:

Department Signature

Date

**COUNTY OF IMPERIAL
CAPITAL PURCHASE REQUEST
COMPUTER EQUIPMENT/SOFTWARE \$7,500 OR GREATER**

1. Department:		2. Budget Unit:		3. Department Priority:		4. Date:			
5. Source of Funding		General Fund		State		Federal		Other *	
* Specify:									
6. Complete description of computer equipment/upgrade (Attach sheet if necessary):									
7. Quantity			8. Physical Address of Asset:						
9. Estimated Cost of Asset:									
(Include Taxes, Freight & Company Installation) Less Trade-In, if any In-house Installation Cost Total Cost of Asset									
10. Addition:			Upgrade:			Replacement:			
11. If New addition, provide a brief justification:									
Purpose of Acquisition:					Form of Acquisition:				
Scheduled Replacement Obsolete Equipment Replaceme Productivity Enhancement Expand Capacity New Operation or Service Safety Enhancement Legal Mandate Other					Purchase Lease Lease-Purchase Other (Specify)				
Quantity Presently in Inventory Item(s) Replaced:					Recommended Disposition of Replaced Item: Transfer to Alternative Use Transfer to Other Department Trade-In Sell Scrap Other (Specify)				

12. Submitted By:	<hr style="width: 30%; margin: 0 auto;"/> Signature of Department Head		
13. Recommendations:	Public Works - Facilities:		
Comments:	Approved:	Not Approved:	N/A:
<hr style="width: 30%; margin: 0 auto;"/> Public Works - Facilities			
Data/Communications:			
Comments:	Approved:	Not Approved:	N/A:
<hr style="width: 30%; margin: 0 auto;"/> Communications Department			
Information & Technical Services:			
Comments:	Approved:	Not Approved:	N/A:
<hr style="width: 30%; margin: 0 auto;"/> Information & Technical Services Dept.			
CEO OFFICE USE ONLY			
14. CEO Recommendation:	<div style="display: flex; justify-content: space-around;"> Approved Not Approved: </div>		
Comments:	<hr style="width: 30%; margin: 0 auto;"/> Signature of County Executive Office		



Appendix M
Fiscal Year 2020 – 2021
Professional Services Request
Form and Instructions

Forms B018



**COUNTY OF IMPERIAL
INSTRUCTIONS FOR FORM B018
PROFESSIONAL SERVICES REQUEST
FISCAL YEAR 2020 – 2021**

The Professional Services Form B018 should be completed for services provided to a County department by agreement or contractually. Professional services may be provided internally by a department or externally and may be either verbal or in writing. The Chart of Accounts includes some specific object codes, which can be used to identify the particular type of professional services provided.

1. Budget Unit & Org Key. List the Budget Unit and Org Key.
2. Department/Firm/Individual Providing Service. This column represents the name of the department, firm or individual providing services to a department of County.
3. Services Provided. The specific type of service that is to be performed.
4. Object Code. There are specific accounts, as well as a generic professional services account that departments may choose to use. In this column list the object code in numerical order
5. Cost Basis. Specify in this column the basis for the charge, such as per contract or as needed.
6. Rate. List the charges to be assessed per the contractual arrangement or agreement, such the amount per hour or flat rate of “X” amount.
7. Estimated Annual Contractual Amount. The total amount expected for a particular agreement or contract for the ensuing fiscal year should be listed in this column. If the contract was hourly, the amount should equal the total number of expected hours to be performed during the fiscal year. If the contract is a fixed/flat amount, the total contract cost should be entered in both the Rate and the Estimated Annual Contractual Amount Columns.

If you have multiple professional services for a single object code, please list the departments/firms/individuals and place a total in the amount column, after the last item for that object code. Then begin the list for the next object code, and so on. Use additional pages, if necessary.

Please note that if the contract covers multiple fiscal years, only the amount for the budget year should be included on this form.

**COUNTY OF IMPERIAL
PROFESSIONAL SERVICES REQUEST
FORM B018**

BUDGET UNIT:							
ORG KEY:							
DEPARTMENT/FIRM/ INDIVIDUAL PROVIDING SERVICE	SERVICES PROVIDED	TERM	OBJECT CODE	CN NUMBER	BASIS	RATE	ESTIMATED ANNUAL CONTRACTUAL AMOUNT
TOTAL:							\$ 0.00



Appendix N
Fiscal Year 2020 – 2021
Non-Regular Wages and Benefits
Form

Form B019



Appendix O

Fiscal Year 2020 – 2021

Glossary of Terms



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Account	A separate financial reporting unit of budgeting, management, or accounting purposes.
Accounting Standards	The generally accepted accounting principles (GAAP) promulgated by the Governmental Standards Board (GASB), which guide the recording and reporting of financial information by state and local governments. The standards establish such guidelines, as when transactions are recognized, the types and purposes of funds, and the content and organization of the annual financial report.
Accrual Basis	A method of accounting in which revenues are recorded when measurable and earned, and expenses are recognized when a good or service is used.
Activity	A department effort that contributes to accomplishments of specific, identified program objectives.
ACO	Accumulated Capital Outlay
ADA	Americans with Disabilities Act
Adopted Budget	An annual spending plan that is adopted by the Board of Supervisors, pursuant to Government Code, that balances revenues and expenditures.
AFDC	Aid to Families with Dependent Children. A federal public assistance program that was replaced by Temporary Assistance to Needy Families (TANF).
Annualize	Changes that occur mid – year used to calculate cost for a full year, for the purpose of preparing an annual budget.
APCD	Air Pollution Control District. A budget unit of the Health and Sanitation Functional Group.
Appropriation	Legal authorization to make expenditures or enter into obligations for specific purposes.
Assessed Valuation	A valuation set on real estate by government as a basis for levying taxes.
Assessment District	A separate unit organized to provide selected services to a specific geographical area.
Assessment Ratio	A ratio of which the tax rate is applied to the tax base.
Asset	Resources owned or held by a government, which have monetary value.



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Attrition	A method of achieving a reduction in personnel by not filling positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
Augmentation Request	A request for programs or services that a department would like to have added above and beyond its target budget.
Authorized Positions	Employee positions, which are authorized in the adopted budget and to be filled during the year.
Available Financing	A means of financing a budget (fund balance plus revenues) with the exception of general, and other reserves encumbered.
Base Budget	Cost of continuing the existing levels of service in the current budget year.
Board of Supervisors	The five member, elected governing body of the County.
Bond	A promise to pay borrowed money on a specific date often ten or twenty years in the futures; most bonds also involve a promise to pay a specified dollar amount of interest at predetermined intervals. Bonds are a mechanism used to obtain long – term financing.
Bond Covenant	A legally enforceable agreement with bond holders that requires the governmental agency selling the bond to meet certain conditions in the repayment of the debt.
Bond Refinancing	The payoff and reissuance of bonds to obtain a better interest rate and/or bond conditions.
Budget	The financial operations plan with estimates of proposed expenditures and revenues for a given period of time, usually one year.
Business Process Reengineering	An approach for forming the County into a customer – oriented, qualified – focused, technology – enabled, and efficient service provider. The purpose is to implement new and more effective processes rather than re – implementing the same processes using new tools. One goal is to generate budgetary savings to permit reinvestment in higher priority needs and services.
CAC	The County facility located at 940 Main Street, El Centro, CA.
CAFR	Comprehensive Annual Financial Report.
CalWORKS	California Work Opportunities and Responsibilities to Kids Program. A federal public assistance program that aids individuals in finding permanent employment and getting off public assistance.



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Capital Assets	Property the County owns. Capital items costing \$2,500 or more and are intended to last a long time, e.g. roads, bridges, buildings, land, equipment, and vehicles, also known as assets.
Capital Budget	A spending plan for improvements to or acquisition of land, facilities, and infrastructure. The capital budget balances revenues and expenditures, specifies the sources of revenues, and lists each project or acquisition.
Capital Improvement Plan	A five year list of planned capital projects, developed by the County Executive Office, also known as the CIP.
Cash Basis	A method of accounting in which revenues are recorded only when cash is received and expenditures are recorded only when payment is made. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles, local governments must use the accrual basis, rather than the cash basis of accounting.
Cash Flow	The net cash balance at any given point. The Auditor-Controller prepares cash flow reports that project the inflow, outflow, and net balance of cash on a monthly and quarterly basis.
CDBG	Community Development Block Grant. A federal grant administered by the County for improvements in the community that has been designated as a blighted area.
CFD	Communities Facilities District
CIP	Capital Improvement Program
COF	Capital Outlay Fund
COLA	Cost of Living Adjustment
Collective Bargaining Agreement	A legal contract between employer and a verified representative of a recognized bargaining unit for specific terms and conditions of employment (e.g., hours, working conditions, salary, fringe benefits, and matters affecting the health and safety of employees).
Commodities	Expendable items that are consumable or that have a short life span. Examples include office supplies, gasoline, and minor equipment.
Comprehensive Annual Financial Report	CAFR. The audited report of financial data for the County. This report summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two types of



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Comprehensive Annual Financial Report Cont.	Information: a balance sheet that compares assets and liabilities and fund balance and an operating statement that compares revenues with expenditures.
Contingency Reserve	Appropriations set aside to meet unforeseen circumstances.
COP	Certificate of Participation
CSA	Community Service Agency
DA	District Attorney. An elected official in the Public Protection Group.
Debt Service	The cost of paying and interest on borrowed money according to a predetermined payment schedule.
Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation bonds.
Dedicated Tax	A tax levied to support a specific government program or purpose.
Deficit	The excess of an entity's liabilities over its assets or the excess of expenditures or over revenues over during a single accounting period.
Department	An organizational device used by the County management to group programs of a like nature.
Depreciation	The recording of expiration in the service life of fixed assets attributed to wear and tear, deterioration, action of the physical elements, inadequacy, and obsolescence.
Designations	Restrictions placed on the unreserved fund balance to indicate tentative plans for financial resources utilization in future periods.
Direct Expenses	Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs, which must be prorated among several products or services, departments or operating units.
Disbursement	The expenditure of monies from an account.
Discretionary Programs/ Discretionary Service	Programs which the County voluntarily operates, without mandated service level requirements, although many of these programs support mandated programs.
Employee (Fringe) Benefits	Contributions made by a government to meet commitments or obligations for employee fringe benefits. For example, government's share of costs for various pension, medical, and life insurance plans.
Encumbrance	Appropriation set aside when a purchase order or contract is approved. The encumbrance assures suppliers that sufficient funds will be available once the order is filled, are also known as obligations.



COUNTY OF IMPERIAL GLOSSARY OF TERMS FISCAL YEAR 2020 – 2021

TERM	DESCRIPTION
Enterprise Fund	A separate fund established to finance and account for the operation and maintenance of facilities and services, which are predominantly self – supporting by user charges.
Entitlements	Funding which is allocated based on a formula and according to eligibility criteria, to persons and governments that meet the criteria specified by federal or state laws.
EPA	Environmental Protection Agency
Equipment Replacement Reserves	Reserves designated for the purchase of new vehicles or operating equipment as existing equipment becomes obsolete or unusable.
Estimated Revenue	The amount of revenue expected to accrue or to be collected during a fiscal year.
Expenditure	An appropriation used for goods and services ordered and received, whether paid or unpaid including provisions for debt retirement (if not reported as a liability of the fund from which retired) and capital outlays.
Expense	Designates the cost of goods delivered or services rendered, whether paid or unpaid, for proprietary funds such as enterprise funds.
FA	Fixes Asset
Fiduciary Funds	Funds that account for resources that governments hold in trust for individuals or other governments.
Final Budget	FY. The period during which obligations are incurred, encumbrances are made, appropriations are expended, and revenues received. The County’s fiscal year is July 1 through June 30.
Fixed Asset	An asset of a long – term character such as land, buildings, or furniture and other equipment that cost more than \$2,500.
FTE	Full – Time Equivalent
Full – Time Equivalent	A part – time position converted to the decimal equivalent of a full – time position based on a 2,080 hour work year. For example, a part – time employee working 20 hours per week would be the equivalent to .5 of a full – time position.
Fund	A self – balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures, and fund balance.
Fund Balance	The difference between a fund’s assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.
FY	Fiscal Year (July 1 through June 30).



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
GAAP	General Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
General Fund	The major fund most governmental units, accounting for all activities not accounted for in other funds. Most County functions – such as public safety or health and human services – are accounted for in the General Fund.
Generally Accepted Accounting Principles	GAAP. Uniform minimum standards used by state and local governments for financial recording and reporting, which have been established by the accounting profession through the Governmental Accounting Standards Board (GASB).
General Obligation Bond	A bond backed by the full faith, credit and taxing power of the government.
General Purpose Revenues	Locally generated revenues derived from property taxes, sales taxes, vehicle license fees, court fines, and fund balance. Generally purpose Revenues may be used for any purpose which is a legal expenditure of County funds. They generally reflect the degree of flexibility the County has to finance programs and projects. Since they are locally generated, General Purpose Revenues are also affected by local economic conditions. Their usage is controlled by the Board of Supervisors.
Governmental Accounting Standards Board	GASB. The body that sets accounting standards specifically for state and local government.
Grant	A payment of money from one governmental unit to another or from a governmental unit to a non – profit agency. Grants are often earmarked for a specific purpose or program and may be classified as operational and/or capital, depending upon the grantee.
Housing and Urban Development, Department of	HUD. A federal department that administers grants addressing the needs of housing for low income families.
HUD	Housing and Urban Development, Department of
Indirect Cost	Those elements of cost such as the performance of a service or expenses such as rent, heat, light, supplies, etc., necessary for the functioning of the organization as a whole, but cannot be directly assigned to one service.
Infrastructure	The physical assets of a government (e.g., streets, water, sewer, public buildings, parks, etc.).



COUNTY OF IMPERIAL GLOSSARY OF TERMS FISCAL YEAR 2020 – 2021

TERM	DESCRIPTION
Intergovernmental Revenue	Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.
Internal Service Charge	The charges to user departments for internal services provided by another governmental agency.
Internal Service Fund	ISF. An organization created to perform specified services for other County departments. The services performed are charged to the user departments.
Intrafund Transfer	A transfer of costs from one fund to another within the General Fund.
ISF	Internal Service Fund.
LAFCO	Local Agency Formation Commission.
Levy	To impose taxes for the support of government activities.
Line – Term Budget	A budget format prescribed by the State Controller. The County's line – item budget shows activities grouped by organizational units, such as departments. The term line – item refers to account and sub – account detail typically provided for revenue by source (e.g. property), and objects of expenditure (e.g. Salary & Benefit, Services & Supplies, Fixed Assets, etc.).
Long – Item Budget	Debt with a maturity of more than one year after the date of issuance.
Mandate	A requirement from the State or Federal governments that the County perform a task in a particular way, or perform a task to meet a particular standard, often without compensation from the higher level of government.
Mandated Programs/ Discretionary Service Level	Programs that are required by law, but the level of service is optional. Some programs have discretionary service levels because the minimum service level requirement is not expressly stated in the mandate.
Mandated Programs/ Mandated Service Level	Programs over which the Board has no discretion. For example the County is required to operate a program targeted to a population and meeting eligibility standards set by the State, for which time lines are imposed and County participation rate is set by the State.
Mission	The business, general assignment of the organization. What we are striving to do over a continuous period of time.
MOU	Memorandum of Understanding.
Object Code	A sub – classification of expenditures based on type of goods or services including, Salary & Benefits, Services & Supplies, Other Charges and Fixed Assets. Each object contains sub – object classifications as well.



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Objective	Results to be obtained in specific, well – defined, and measurable terms and that is achievable within a specific time frame.
Obligations	Amounts which a government may be legally required to meet out of its resources. This includes not only actual liabilities, but also encumbrances not yet paid.
Operating Expenses	The cost for personnel, materials, and equipment required for a department to function.
Operating Revenues	Funds that the government receives as income to pay for ongoing operations. Operating revenues include such items as taxes, fees, interest earnings and grant revenues. Operating revenues are used to pay for day – to – day services.
Performance Budget	A budget wherein expenditures are based primarily upon measureable performance of activities and work programs.
Performance Indicators	Specific quantitative and qualitative measures of work performed as an Objective of specific departments or programs.
Performance Measures	Indicators of the amount of work accomplished, the efficiency with which tasks were completed, and/or the effectiveness of a program, often expressed as the extent to which objectives were accomplished (planned results).
Position	An approved job for a person or persons working full – time or part – time, usually listed in terms of a specific classification.
Prior Year Encumbrance	An obligation from a previous fiscal year in the form of a purchase order, contract or other obligation which is chargeable to an appropriation and for which the appropriation is reserved. The encumbrance ceases to exist once the obligation has been paid or otherwise terminated.
Program	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the government is responsible.
Program Budget	A budget that allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.
Program Revenue	Revenues generated by programs and/or dedicated to offset a program’s costs. Revenues earned by a program include fees for services, license and permit fees, and fines.



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Proposed Budget	The working document for the fiscal year under discussion. Approval of this document does not allow expenditures for fixed assets and for new permanent employee positions, unless specifically approved by the Board of Supervisors.
Provision for Reserves/ Designations	A financing requirement for an increase to an established reserve or designation of fund balance or the creation of a new reserve or designation of fund balance.
Public Hearings	Open Board of Supervisors meetings that provide citizens an opportunity to voice their views on the merits of the County’s proposals and services.
Real Property Transfer Tax	RPTT. A tax assessed on property when ownership is transferred.
Recommended Budget	The County Executive Office’s recommended level of funding for the Proposed and Final Budgets before it is adopted by the Board.
Request for Bid	RFB. A formal procurement document used to invite vendors to submit pricing in response to a clearly defined set of requirements.
Request for Proposal	RPF. An official request for proposals to be submitted to the County to perform specific services.
Reserve	An amount in a fund used to meet cash requirements or to meet emergency expenditures. An amount in a fund used to meet cash requirements or to meet emergency expenditures. A reserve is not an appropriation, and there is no limitation on the amount of reserve that can be established.
Revenue	Money received to finance ongoing County governmental services, for example, property taxes, interest, fines, charges for services, etc.
Revenue Bond	A bond backed only by the revenues from a specific enterprise or project.
Revenue Source Code	The revenue code used for accounting and budget transactions.
RFB	Request for Bid.
RFP	Request for Proposal.
RPTT	Real Property Transfer Tax.
Salaries & Employee Benefits	Objects established for all expenditures for employee – related costs.
SCAG	Southern California Association of Governments.



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Schedule	A listing of financial data in a form and manner prescribed by the State.
Secured Taxes	Taxes levied on real properties in the County which are “secured” by liens on the properties.
Service Level	Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of workload.
Services & Supplies	Objects established for the non – salary operating expenditures of County departments and/programs.
Sources	Total amount available for appropriation including estimated revenues, fund transfers, and beginning balances.
Special District	Separate unit of local government organized to perform a single function, i.e., street lighting.
Special Revenue Fund	A fund used to account for revenues legally earmarked for a particular purpose.
Tactics	The techniques, maneuvers, and procedures used to attain strategic goals, objectives, intent etc.
Tax and Revenue Anticipation Notes	TRANS. Notes sold by the County that stabilize cash flow during the year.
Tax Levy	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
Tax Rate	The rate applied to the assessed valuation base necessary to produce the tax levy.
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit such as specific assessments.
TRANS	Tax and Revenue Anticipation Notes.
Transfers In/Out	Amount of an appropriation that is neither expended nor encumbered.
Trust Fund	A fund established by the County to receive money on behalf of individuals or other governments; the County has little or no discretion over these monies.
Unexpended Balance	The amount of an appropriation that is neither expended nor encumbered.



**COUNTY OF IMPERIAL
GLOSSARY OF TERMS
FISCAL YEAR 2020 – 2021**

TERM	DESCRIPTION
Unreserved Fund Balance	The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.
Unsecured Taxes	Taxes levied on properties such as office furniture, equipment, and boats.
User Charges	The payment of a fee for direct receipt of a public service by the party who benefits from the service.
Vehicle License Fee	VLF. Annual registration fee imposed on vehicles at a rate equal to two percent of the vehicle’s market value and distributed to cities and counties.
Vision	The image of what we might be and want to be at some point in the future. A picture of future desired outcomes.
VLF	Vehicle License Fees.
Working Cash	Excess of readily available assets over current liabilities, or cash on hand equivalents that may be used to satisfy cash flow needs.
Workload Indicators	A unit of work to be done.
Work Year	The amount of personnel resources required for a program expressed in terms of the “full – time” equivalent” number of employees. One “work year” is equal to one full – time, year – round employee. This is equal to 2,080 hours per year (40 hours per week times 52 weeks). The number of hours a part – time employee is budgeted to work during the year is divided by the number of hours a part – time employee is budgeted to work during the year is divided by 2,080 to arrive at the equivalent number of “work years” for the position.