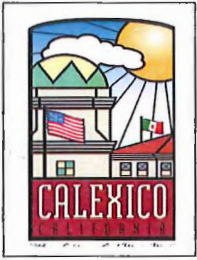


**AGENDA
ITEM**


12




AGENDA STAFF REPORT

DATE: January 18, 2023

TO: Mayor and City Council

APPROVED BY: Esperanza Colio Warren, City Manager 

PREPARED BY: Sandra L. Fonseca, Interim Finance Director 

SUBJECT: 2022-23 2nd Quarter Budget Status Report and Resolution to Amend Budget

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Recommendation:

It is recommended that the City Council receive a briefing on the 2nd Quarter 2022-23 Budget Status. A Budget Resolution is proposed to update the General Fund revenue and expenditure projection.

Background:

The City Council reaffirmed and updated the 2022-23 budget on August 10, 2022. On November 17, 2022, the City Council received a 1st Quarter Budget Status Report and amended the 2022-23 budget. A 2nd quarter budget report is provided at this time to monitor budget compliance through the first six months of the 2022-23 fiscal year. A 2nd Quarter budget amendment is proposed to update General Fund Tax and Fee revenue projections and to add budget authority for an FTE in the City Clerk’s office. There is no net change to the projected General Fund ending fund balance.

Discussion & Analysis:

2022-23 City-wide Year-to-Date Expenditures

The City has completed the second quarter of the 2022-23 fiscal year on track within its authorized expenditure trend. A summary of city-wide year-to-date expenditures by fund is presented in Attachment A.

The General Fund has expended 47% of its budget through December 31, 2022, and is on track with its adopted budget. Other program expenditures outside of the General Fund are largely dependent upon the timing of capital projects. Including all funds and capital projects, the City has expended 13% of its adopted budget.

AGENDA
ITEM
12

2022-23 General Fund Revenue

The City's total General Fund revenue projection remains unchanged at \$18.9 million. Revenue trends by category, however, are proposed for update to reflect year-to-date trends and new risk/opportunities. Key revenue sources are discussed and updated as follows:

- Property Tax +\$180,000

The City receives property tax from the County in three annual installments based upon the annual assessed property valuation. With the December 2022 tax distribution, the annual property tax revenue projection has increased by \$80,000 over the current budget. The related Property Tax In-Lieu of Motor Vehicle License Fees, which is also distributed based up assessed property valuation, has increased by \$100,000 over the current budget.

- Sales Tax (-\$50,000)

Sales tax trends over the past year reflect the community's post-Covid re-opening, border crossing re-opening, and now the uncertainty of a softening national economy. The combined General and Measure H Fund budgets rely on a collective \$8.5 million in sales tax revenues to support services, so this is an essential revenue source to track and cautiously plan. General Fund Sales Tax receipts are now available for the first four months of the fiscal year, through October 2022. Year-to-date receipts are 4% over the prior year, which are trending slightly behind the current budget sales tax growth factor of 5%. The budget projection has been reduced accordingly to reflect this trend. The December quarterly results will be available in February, and further adjustment may be needed in the next Quarterly budget report. Separately, the Measure H year-to-date receipts are 10% behind the prior year, and currently carry a greater risk than the General Fund. The 2022-23 Measure H Fund budget currently includes a contingency/reserve increase that might be at risk if this four-month trend continues.

- Transient Occupancy Tax +\$20,000

The City's five hotels continue a positive tax revenue trend over the prior year. Tax receipts for the quarter ending in September were \$20,000 above budget.

- Cannabis Tax (-\$20,000)

Cannabis tax receipts have dropped from prior year trends. The City Council has provided funding through the 1st Quarter budget resolution to support the Cannabis program monitoring and enforcement effort.

- Ambulance Fees (-100,000)

The Ambulance program calls for service have dropped in the post-Covid period and year-to-date cash receipts have prompted a drop in the annual revenue projection. The City Manager, Fire, and Finance staff have discussed a fee schedule update to reflect current department operating costs and also a collection effort for billings not fully covered by Federal Medicare/State Medi-Cal contract rates.

- Planning and Building Fees - \$0

The Planning and Building revenue budget of \$937,000 is on track with six-month year-to-date collections already at \$566,000, or 60% of the budget target. As additional projects

work through the approval process, this source may present an opportunity for increase in the 3rd Quarter budget report that may offset risk in other General Fund revenue lines.

This discussion of individual revenue sources provides background for the City Council on the underlying risks and opportunities in the revenue budget. With these updates, the total General Fund revenue budget is increased by a net \$30,000.

2022-23 General Fund Expenditures

All Department expenditures are currently within an approximate six month/50% proration of their annual expenditure budget. The General Fund is also on track to achieve its budgeted \$500,000 vacancy allowance. However, the Police and Fire Public Safety departments are both trending over budget in their salary and benefit accounts. Salary and benefits for these departments are currently offset by operating expenditure savings, but this offset may be temporary as fixed operating/maintenance contract payments catch up through the end of the fiscal year. The departments are reviewing the operating budget lines for opportunities to offset salary and benefit overages.

One expenditure line is proposed for adjustment in this 2nd Quarter budget report. An Administrative Assistant FTE position is proposed for the City Clerk's office. This position was proposed but deferred in the original 2022-23 budget. The position is recommended at this time to address significant administrative backlog in the City Clerk's office.

Given the softening national economy and the City's substantial reliance on sales tax revenues, the City's remaining expenditure plan is status quo for now and will be revisited and updated as needed after the 2nd Quarter (December 2022) sales tax results are available from the State in February. The next 3rd Quarter budget report is scheduled for April 19, 2023.

ARPA

Attachment E provides the current status of the ARPA Fund allocations. This reflects the updates and reallocations for City Facilities that were approved by City Council on November 17, 2022. A new sub-account has been established within the existing Downtown Budget Allocation for the Local Assessment Center Asylum Seekers facility and related costs as presented to City Council with its December 29, 2022 local emergency declaration. There is no change to the total Downtown project budget.

Fiscal Impact:

With this budget report and updated General Fund projection, the June 30, 2023 ending General/Measure H Fund Balance projection remains unchanged at \$3 million, or 60 days of General Fund operations.

Attachments:

Resolution

- A. 2022-23 City-wide Expenditures – Summary of Year-to-Date Expenditures by Fund
- B. General Fund - Fund Balance Projection
- C. General Fund - Revenues
- D. General Fund - Expenditures by Department
- E. ARPA Fund – Budget/Actual status

RESOLUTION NO. 2023-__

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
A 2022-23 MIDYEAR BUDGET AMENDMENT**

WHEREAS, the City Council reaffirmed and updated the 2022-23 Annual Budget on August 10, 2022; and

WHEREAS, the City Council received a 1st Quarter budget update and amended the 2022-23 budget on November 17, 2022; and

WHEREAS, the City Manager has prepared a 2nd Quarter 2022-23 budget update to brief City Council on the City's current budget status, including 2022-23 revenue trends and year-to-date expenditures; and

WHEREAS, the City Manager has proposed a 2nd Quarter budget adjustment as listed in Exhibit 1 to this resolution; and

WHEREAS, this Resolution does not constitute a "project" for purposes of CEQA, as that term is defined by CEQA Guidelines § 15378, because this Resolution is an administrative activity that will not result in a direct or indirect physical change in the environment, per § 15378 (b) (5) of the CEQA Guidelines; and

**NOW, THEREFORE, BE IT HEREBY RESOLVED, DETERMINED, AND
ORDERED BY THE CITY COUNCIL OF THE CITY OF CALEXICO, AS FOLLOWS:**

- Section 1.** The foregoing recitals are true and correct and are a substantive part of this Resolution.
- Section 2.** The 2022-23 budget is amended as listed in Exhibit 1 to this Resolution.
- Section 3.** The City Manager is authorized to allocate (1) the budgeted vacancy savings target between General Fund departments as needed to match the savings realized by various departments.
- Section 4.** This Resolution is not a "project" for purposes of CEQA, as that term is defined by Guidelines § 15378, because this Resolution is an administrative activity that will not result in a direct or indirect physical change in the environment, per § 15378 (b)(5) of the Guidelines.

PASSED AND ADOPTED at a meeting of the City Council of the City of Calexico this 18th day of January, 2023.

Javier Moreno, Mayor

ATTEST:

Gabriela T. Garcia, City Clerk

APPROVED AS TO FORM:

Carlos Campos, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) SS.
CITY OF CALEXICO)

I, Gabriela T. Garcia, Deputy City Clerk of the City of Calexico do hereby certify that the foregoing Resolution No. 2023-xx was passed and adopted by the City Council on the 18th day of January 2023 by the following vote to-wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

Gabriela T. Garcia, City Clerk

City of Calexico
Proposed Midyear Budget Adjustments
January 18, 2022

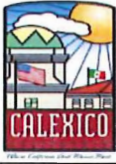
		<u>Fund Balance Impact</u>
<u>2022-23</u>		
111 General Fund		
Revenues		
To adjust revenue budget to reflect current trends		
Property Tax	\$ 80,000	
Property Tax in lieu of MVLF	100,000	
Sales Tax	(50,000)	
Cannabis Tax	(20,000)	
Transient Tax	20,000	
Ambulance Fees	<u>(100,000)</u>	
		30,000
Expenditures		
To add Administrative Assistant FTE to City Clerk's office. This position had been proposed but deferred in the original 2022-23 budget. The proposed budget is for 5 months of the fiscal year.		
	<u>(30,000)</u>	
		(30,000)
Net Change in Fund Balance		<u>0</u>
Total, All Funds		<u>\$ 0</u>



**ATTACHMENT A
2022-23 2nd Quarter Budget Report**

**City-wide Expenditures
Summary of Expenditures by Fund**

	Budget			YTD Actual 12-31-22	Remaining Budget	% Used	Notes
	Current	2nd Q Update	Adjusted				
General Fund							
111	General Fund	\$ 18,907,815	\$ 30,000	\$ 18,937,815	\$ 8,932,084	\$ 10,005,731	47%
120	Measure H Sales Tax	3,448,000		3,448,000	1,379,500	2,068,500	40%
Operating Grant Funds							
221	Library Grants	53,874		53,874	20,314	33,560	38%
222	Community Donations	62,662		62,662	2,263	60,400	4%
231	Gas Tax	1,103,495		1,103,495	495,982	607,513	45%
242	Prop 172/Public Safety Tax	260,000		260,000	130,000	130,000	50%
243	COPS State Grant Program	200,000		200,000	75,000	125,000	38%
255	ARPA	8,296,487		8,296,487	52,341	8,244,146	1%
256	Cannabis/Applicant Reimburse	10,000		10,000	937	9,063	9%
281	Solid Waste	2,570,735		2,570,735	817,596	1,753,140	32%
299	Operating Grants	225,573		225,573	19,743	205,830	9%
712	Business Imp District	-		-	-	-	
Housing Funds							
802	Successor Housing	2,163,500		2,163,500	135	2,163,365	0%
840	Fed CDBG - Program Income	6,000		6,000	532	5,468	9%
841	Fed Home - Program Income	5,000		5,000	457	4,543	9%
842/3	Local Funds	1,500		1,500	83	1,417	6%
846	CallHome - Program Income	1,000		1,000	77	923	8%
Capital Project and Debt Service Funds							
223	Art in Public Places	103,000		103,000	-	103,000	0%
233	LTA/Measure D	10,766,532		10,766,532	64,480	10,702,052	1%
234/6	Transportation Development	226,165		226,165	12,215	213,950	5%
237	Road Maintenance Rehab	2,086,700		2,086,700	177,484	1,909,216	9%
402	Measure D Bond Proceeds	2,171,273		2,171,273	-	2,171,273	0%
411	Local Capital Projects	2,118,618		2,118,618	665,441	1,453,177	31%
412	Capital Grants	9,766,323		9,766,323	302,702	9,463,621	3%
430-6	Development Impact Fees	2,788,082		2,788,082	16,321	2,771,761	1%
452-64	Development Projects	2,963,457		2,963,457	-	2,963,457	0%
474-6	New River Projects	28,000,000		28,000,000	175,329	27,824,671	1%
301-10	Debt Service	2,791,200		2,791,200	585,600	2,205,600	21%
Enterprise Funds							
513	Water Operations	8,660,000		8,660,000	2,367,339	6,292,661	27%
514	Water Debt Service	873,326		873,326	588,477	284,848	67%
515	Water Development Fees	-		-	-	-	
516	Water Capital Program	14,657,000		14,657,000	18,452	14,638,548	0%
522	Airport Operations	392,964		392,964	161,846	231,119	41%
525	Airport Capital	4,212,565		4,212,565	1,126,735	3,085,830	27%
544	Wastewater Operations	6,099,000		6,099,000	2,104,036	3,994,964	34%
545	Wastewater Debt Service	1,184,411		1,184,411	804,584	379,827	68%
546	Wastewater Impact Fees	-		-	-	-	
547	Wastewater Capital	29,968,002		29,968,002	221,625	29,746,377	1%
CFD/Special Districts							
261	Bravo Victoria	885,000		885,000	28,794	856,206	3%
903	Hearthstone	1,216,617		1,216,617	332,116	884,501	27%
906	Gran Plaza	684,406		684,406	474,844	209,562	69%
Internal Service Funds							
601/2	Active and Retire Medical	5,514,152		5,514,152	665,020	4,849,132	12%
603	Workers Compensation	1,278,000		1,278,000	666,508	611,492	52%
604	Unemployment Insurance	62,271		62,271	4,918	57,353	8%
605	General Liability Insurance	1,020,200		1,020,200	686,120	334,081	67%
601-5	Net Internal Charges	(7,874,623)		(7,874,623)	(2,022,565)	(5,852,058)	26%
		<u>\$169,930,282</u>	<u>\$ 30,000</u>	<u>\$169,960,282</u>	<u>\$ 22,155,463</u>	<u>\$147,804,819</u>	<u>13%</u>



ATTACHMENT B
2022-23 2nd Quarter Budget Report

General Fund
Fund Balance Projection

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>		
			<u>Preliminary</u>		<u>Proposed</u>	<u>Proposed 2st</u>
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Current</u>	<u>Budget</u>	<u>Quarter</u>
			<u>1-18-22</u>	<u>Budget</u>	<u>Updates</u>	<u>Budget</u>
Annual Activity						
Revenues						
Property Tax	\$ 5,835,809	\$ 6,059,538	\$ 6,185,124	\$ 6,321,474	\$ 180,000	\$ 6,501,474
Sales Tax	4,162,826	3,938,933	4,783,443	5,030,000	(50,000)	4,980,000
Other General Revenues	2,521,667	2,862,458	3,007,553	2,993,975	-	2,993,975
Program Revenues	3,446,027	2,986,059	3,311,316	3,519,366	(100,000)	3,419,366
Measure H Transfer	503,706	873,388	1,073,000	1,100,000	-	1,100,000
One-time Revenues	103,504	-	-	-	-	-
	16,573,538	16,720,375	18,360,436	18,964,815	30,000	18,994,815
Expenditures						
Salaries and Benefits						
Gross salary and benefits	10,464,337	11,290,095	12,264,116	13,857,529	30,000	13,887,529
Vacancy Assumption	-	-	-	(500,000)	-	(500,000)
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)
Grant/Other Reimbursements	(457,442)	(619,723)	(455,250)	(471,159)	-	(471,159)
	8,756,895	9,420,372	10,558,866	11,636,371	30,000	11,666,371
Operating Costs						
Operating Costs	4,004,262	3,741,069	4,108,713	4,465,065	-	4,465,065
General Liability Insurance	443,427	713,838	591,995	670,181	-	670,181
Contribution to CFD 2013	381,281	-	142,052	250,000	-	250,000
Cost Allocation	(1,004,721)	(1,231,285)	(980,831)	(1,154,706)	-	(1,154,706)
	3,824,249	3,223,621	3,861,929	4,230,540	-	4,230,540
Capital and Debt Service						
Capital	53,976	194,433	42,026	-	-	-
Transfer to Capital Fund	-	450,000	517,500	-	-	-
Debt Service - Wastewater Loan	1,470,549	-	-	-	-	-
Debt Service - JPIA Retrospective	633,778	-	-	-	-	-
Debt Service - Leases	44,356	44,356	41,761	44,356	-	44,356
Debt Service - County	-	-	46,000	-	-	-
Employee Leave Obligation	-	-	100,000	-	-	-
CalPERS - Unfunded Liability	1,363,248	1,573,657	1,841,209	2,098,541	-	2,098,541
Retiree Medical - Benefit Payments	598,715	720,730	417,300	719,292	-	719,292
Retiree Medical - Amortize Liability	-	100,000	100,000	178,715	-	178,715
	4,164,621	3,083,177	3,105,796	3,040,904	-	3,040,904
Total Expenditures	16,745,766	15,727,170	17,526,591	18,907,815	30,000	18,937,815
Net Annual Operating Results	\$ (172,227)	\$ 993,205	\$ 833,845	\$ 57,000	\$ 0	\$ 57,000
				0		(0)
Fund Balance						
Beginning Fund Balance	\$ (263,724)	1,005,763	1,998,968	2,819,858	12,955	2,832,813
Annual Operating Results	(172,227)	993,205	833,845	57,000	0	57,000
Long-term Wastewater Advance	1,441,715	-	-	-	-	-
Ending General Fund Balance	1,005,763	1,998,968	2,832,813	2,876,858	12,955	2,889,813
Measure H Reserve Fund	-	-	79,294	234,444	(3,150)	231,294
Combined General/Measure H Reserve	\$ 1,005,763	\$ 1,998,968	\$ 2,912,107	\$ 3,111,301	\$ 9,805	\$ 3,121,107
% Annual Expenditures	6%	13%	17%	16%		16%
Days of Operations		46	61	60		60



ATTACHMENT C
2022-23 2nd Quarter Budget Report

General Fund
Revenues

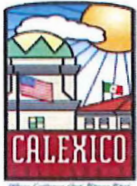
	2019-20	2020-21	2021-22	2022-23		% vs PY
	Actual	Actual	Preliminary Actual 1-18-2022	Proposed Budget Updates	Proposed 2nd Quarter Budget	
General Revenues						
<u>Property Tax</u>						
Property tax	\$ 2,078,613	\$ 2,128,675	\$ 2,148,740	\$ 80,000	\$ 2,278,700	2%
Property Tax in lieu of MVLF	3,110,247	3,200,348	3,252,615	100,000	3,417,484	2%
Residual Tax Increment	606,079	730,515	783,769	-	805,290	3%
Residual - Land Sale	40,870	-	-	-	-	
	<u>5,835,809</u>	<u>6,059,538</u>	<u>6,185,124</u>	<u>180,000</u>	<u>6,501,474</u>	<u>2%</u>
<u>Sales Tax</u>						
	<u>4,162,826</u>	<u>3,938,933</u>	<u>4,783,443</u>	<u>(50,000)</u>	<u>4,980,000</u>	<u>5%</u>
<u>Business License</u>						
Business License	752,490	763,386	788,593	-	795,502	1%
Cannabis	46,628	290,317	202,759	(20,000)	184,000	1%
	<u>799,118</u>	<u>1,053,704</u>	<u>991,351</u>	<u>(20,000)</u>	<u>979,502</u>	<u>1%</u>
<u>Franchise Fees</u>						
PGE/Cable/Other	293,760	211,504	226,865	-	229,100	1%
Solid Waste	452,976	462,871	487,343	-	505,400	4%
	<u>746,736</u>	<u>674,375</u>	<u>714,207</u>	<u>-</u>	<u>734,500</u>	<u>3%</u>
<u>Other Taxes</u>						
Transient Tax	310,914	341,221	529,017	20,000	559,400	2%
30% to IVECA Fund	(93,274)	-	-	-	-	
RI Prop Trns Tx	29,070	38,296	69,157	-	69,200	0%
Hsg Ath In Lieu	128,077	151,821	81,211	-	81,460	0%
	<u>374,787</u>	<u>531,337</u>	<u>679,386</u>	<u>20,000</u>	<u>710,060</u>	<u>2%</u>
<u>Money and Property</u>						
Investment Earnings	5,255	(2,551)	10,077	-	12,000	19%
Rents And Concessions	239,559	248,174	244,940	-	246,000	0%
Water/Wastewater Leases	306,000	312,120	318,362	-	266,913	-16%
	<u>550,813</u>	<u>557,743</u>	<u>573,379</u>	<u>-</u>	<u>524,913</u>	<u>-8%</u>
<u>Other Miscellaneous Revenue</u>						
State VLF	33,398	29,995	46,771	-	45,000	-4%
Misc Income	16,815	14,887	2,460	-	-	-100%
Sale of Assets	103,504	417	-	-	-	
	<u>153,717</u>	<u>45,299</u>	<u>49,230</u>	<u>-</u>	<u>45,000</u>	<u>-9%</u>
Subtotal, General Revenues	<u>12,623,806</u>	<u>12,860,929</u>	<u>13,976,120</u>	<u>130,000</u>	<u>14,475,449</u>	<u>3%</u>
Program Revenues						
<u>Police</u>						
Vehicle Code Fines	17,429	18,903	18,612	-	20,000	7%
Alarm Permits	1,161	825	800	-	1,000	25%
SRO Program	49,224	-	-	-	-	
Special Service /Misc Revenue	36,036	26,199	34,138	-	34,000	0%
Towing Fees	53,417	52,122	40,906	-	50,000	22%
Livescan	26,856	1,194	32,946	-	33,000	0%
POST	20,285	-	12,825	-	5,000	-61%
Federal Grant/Bulletproof Vest	-	-	8,476	-	-	
Assessment District 2005-01	118,647	131,753	133,952	-	141,616	6%
Prkg Mtrs/Lots	265,254	204,727	273,196	-	295,000	8%
Traffic Control Grant	150,000	150,000	150,000	-	150,000	0%
Parking Citations	202,724	109,814	192,731	-	200,000	4%
Misc Fees/Services	5,315	263	450	-	5,000	
Animal Licenses/Control	6,672	5,926	6,823	-	7,000	3%
	<u>953,020</u>	<u>701,727</u>	<u>905,856</u>	<u>-</u>	<u>941,616</u>	<u>4%</u>



**ATTACHMENT C, Continued
2022-23 2nd Quarter Budget Report**

**General Fund
Revenues**

	2019-20	2020-21	2022-23			
	Actual	Actual	Preliminary Actual 1-18-2022	Proposed Budget Updates	Proposed 2nd Quarter Budget	% vs PY
Continued						
Fire						
Ambulance Fees	990,752	944,999	927,550	(100,000)	900,000	8%
Fire Prevention	284,941	263,192	282,298	-	255,000	-10%
Fire Late and Other Fees	13,051	5,999	1,846	-	10,200	453%
	-	-	-	-	-	-
	<u>1,288,743</u>	<u>1,214,190</u>	<u>1,211,693</u>	<u>(100,000)</u>	<u>1,165,200</u>	<u>4%</u>
Planning & Building						
Building						
Building permits	389,513	340,175	409,750	-	350,000	-15%
Mechanical permits	38,180	49,480	45,685	-	40,000	-12%
Plumbing permits	26,827	34,444	39,059	-	35,000	-10%
Electrical permits	80,805	79,569	71,526	-	130,000	82%
Other permits	(3,890)	2,265	1,253	-	3,500	179%
Plan Check Fees	83,482	68,043	100,009	-	150,000	50%
Code Enforcement	3,450	600	607	-	1,500	147%
Books, Maps and Publications	-	-	651	-	1,000	54%
Engineering						
Grading permits	-	-	-	-	1,000	-
Encroachment Permits	95,979	81,580	68,339	-	80,000	17%
Plan Check Fees-Engineering	-	-	49,254	-	1,000	-98%
Engineering/Inspection Fees	-	-	45,089	-	1,500	-97%
Books, Maps and Publications	-	-	2,210	-	3,000	36%
Planning						
Plan Check Fees	68,787	75,515	-	-	70,000	-
Inspection Fees	56,142	10,006	600	-	70,000	-
Books, Maps, Publications	110	296	19	-	50	165%
Year-to-Date Trend	-	-	-	-	-	-
	<u>839,384</u>	<u>741,972</u>	<u>834,051</u>	<u>-</u>	<u>937,550</u>	<u>12%</u>
Public Works						
State Highway Maintenance Fees	42,414	42,414	36,749	-	39,000	6%
	-	5,390	-	-	-	-
	<u>42,414</u>	<u>47,804</u>	<u>36,749</u>	<u>-</u>	<u>39,000</u>	<u>6%</u>
Parks, Recreation, and Library						
Recreation program fees	28,258	801	33,446	-	33,500	0%
Library fines and penalties	4,168	922	2,389	-	2,800	17%
Community Center activities	20,504	-	27,560	-	27,500	0%
Parks activities and events	13,230	470	4,839	-	5,000	3%
Leases	11,000	13,200	13,200	-	13,200	0%
CDCAC	2,858	300	-	-	-	-
	<u>80,017</u>	<u>15,693</u>	<u>81,434</u>	<u>-</u>	<u>82,000</u>	<u>1%</u>
Administration/Other						
Successor Agency Admin Fee	200,426	173,457	199,853	-	210,000	5%
Special District Admin Fee	17,022	40,528	41,680	-	44,000	6%
Other	25,000	50,688	-	-	-	-
Subtotal, Program Revenues	<u>3,446,027</u>	<u>2,986,059</u>	<u>3,311,316</u>	<u>(100,000)</u>	<u>3,419,366</u>	<u>6%</u>
Interfund Transfers						
Measure H	503,706	873,388	1,073,000	-	1,100,000	3%
Solid Waste	-	-	-	-	-	-
Federal Covid Relief	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>503,706</u>	<u>873,388</u>	<u>1,073,000</u>	<u>-</u>	<u>1,100,000</u>	<u>3%</u>
Total General Fund Revenues	<u>\$ 16,573,538</u>	<u>\$ 16,720,375</u>	<u>\$ 18,360,436</u>	<u>\$ 30,000</u>	<u>\$ 18,994,815</u>	<u>3%</u>
% Increase vs Prior Year	-2%	1%	10%		3%	



ATTACHMENT D
2022-23 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual (Unaudited) 1-18-22</u>	2022-23			
				<u>Proposed Budget Updates</u>	<u>Proposed 2nd Quarter Budget</u>	<u>Year-to-Date Actual 12-31-22</u>	<u>% of Budget</u>
General Fund in Total							
Salaries and Benefits							
Salary and Benefits	\$ 10,464,337	\$ 11,290,095	\$ 12,264,116	\$ 30,000	\$ 13,887,529	\$ 6,755,306	49%
Vacancy Assumption	-	-	-	-	(500,000)	-	
Reimbursement - Measure H	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)	(625,000)	50%
Reimbursement - Other Funds	(457,442)	(619,723)	(455,250)	-	(471,159)	(233,330)	50%
	<u>8,756,895</u>	<u>9,420,372</u>	<u>10,558,866</u>	<u>30,000</u>	<u>11,666,371</u>	<u>5,896,976</u>	<u>51%</u>
Operating Costs							
Materials/Supplies	761,727	663,465	790,479	-	854,917	369,163	43%
Repairs/Maintenance	263,129	301,889	247,124	-	412,754	77,542	19%
Contracts/Professional Services	2,377,736	2,519,681	2,752,304	-	2,827,980	1,063,193	38%
General Liability Insurance	443,427	713,838	591,995	-	670,181	299,395	45%
Administration/Office Costs	317,753	256,034	318,805	-	369,414	124,389	34%
Contribution to CFD 2013-1	381,281	-	142,052	-	250,000	125,000	50%
Transfers Out to Other Funds	283,918	-	-	-	-	-	
Cost Allocation	(1,004,721)	(1,231,285)	(980,831)	-	(1,154,706)	(527,353)	46%
	<u>3,824,249</u>	<u>3,223,621</u>	<u>3,861,929</u>	<u>-</u>	<u>4,230,540</u>	<u>1,531,328</u>	<u>36%</u>
Capital and Debt Service							
Capital	53,976	644,433	42,026	-	-	-	
Transfer to Capital Fund	-	-	517,500	-	-	-	
Debt Service - Advance	1,470,549	-	-	-	-	-	
Debt Service - JPIA	633,778	-	-	-	-	-	
Debt Service - Vehicle Leases	44,356	44,356	41,761	-	44,356	5,506	12%
Debt Service - County (CFD)	-	-	46,000	-	-	-	
Employee Leave Obligation	-	-	100,000	-	-	-	
Pension - Unfunded Liability	1,363,248	1,573,657	1,841,209	-	2,098,541	1,049,271	50%
Retiree Medical - Benefit Payments	598,715	720,730	417,300	-	719,292	359,646	50%
Retiree Medical - Amortize Liability	-	100,000	100,000	-	178,715	89,358	50%
	<u>4,164,621</u>	<u>3,083,177</u>	<u>3,105,796</u>	<u>-</u>	<u>3,040,904</u>	<u>1,503,780</u>	<u>49%</u>
	<u>\$ 16,745,766</u>	<u>\$ 15,727,170</u>	<u>\$ 17,526,591</u>	<u>\$ 30,000</u>	<u>\$ 18,937,815</u>	<u>\$ 8,932,084</u>	<u>47%</u>

Summary by Department

Police							
Salaries and Benefits	\$ 3,434,020	3,935,950	\$ 4,182,480		\$ 4,484,422	\$ 2,392,140	53%
Vacancy Assumption	-	-	-		-	-	
Reimbursement - Measure H	(850,000)	(850,000)	(850,000)		(850,000)	(425,000)	50%
Reimbursement - Grant Funds	(297,739)	(367,910)	(237,239)		(280,000)	(140,000)	50%
Reimbursement - Dispatch (50% Fire)	(213,612)	(245,466)	(257,868)		(336,484)	(164,520)	49%
Pension - Unfunded Liability	467,986	597,409	702,537		819,371	409,685	50%
Materials/Supplies	178,664	167,178	176,739		174,173	81,357	47%
Repairs/Maintenance	136,411	131,244	90,683		145,717	22,929	16%
Contracts/Professional Services	607,243	357,642	536,690		728,443	264,324	36%
General Liability Insurance	92,466	87,673	113,684		129,865	64,933	50%
Administration/Office Costs	87,442	59,298	86,998		91,546	32,707	36%
Capital Outlay	-	75,521	-		-	-	
	<u>3,642,881</u>	<u>3,948,541</u>	<u>4,544,704</u>	<u>-</u>	<u>5,107,053</u>	<u>2,538,555</u>	<u>50%</u>

Continued

ATTACHMENT D, Continued

	2019-20	2020-21	2021-22	2022-23			% of Budget
	Actual	Actual	Actual (Unaudited) 1-18-22	Proposed Budget Updates	Proposed 2nd Quarter Budget	Year-to-Date Actual 12-31-22	
Traffic Control/Parking							
Salaries and Benefits	231,155	278,722	284,084		304,748	159,941	52%
Pension - Unfunded Liability	30,390	24,223	28,276		31,005	15,503	50%
Materials/Supplies	37,706	45,608	53,018		59,711	17,041	29%
Repairs/Maintenance	1,649	893	5,222		8,950	4,028	45%
Contracts/Professional Services	236,352	418,461	390,089		301,658	135,467	45%
General Liability Insurance	7,706	7,529	9,473		10,253	0	0%
Administration/Office Costs	10,686	3,327	8,970		18,160	3,856	21%
Capital Outlay	-	-	-		-	-	
Debt Service - Vehicle Leases	44,356	44,356	41,761		44,356	5,506	12%
	<u>600,000</u>	<u>823,119</u>	<u>820,892</u>	<u>-</u>	<u>778,841</u>	<u>341,342</u>	<u>44%</u>
Animal Control							
Salaries and Benefits	135,714	154,239	141,286		177,452	83,601	47%
Pension - Unfunded Liability	15,195	16,149	18,850		20,670	10,335	50%
Materials/Supplies	16,528	7,232	11,480		18,025	5,975	33%
Repairs/Maintenance	119	-	53		14,238	276	2%
Contracts/Professional Services	3,008	6,979	19,010		9,401	7,863	84%
General Liability Insurance	5,137	4,857	6,316		6,835	0	0%
Administration/Office Costs	425	828	613		1,700	255	15%
Capital Outlay	-	-	-		-	-	
	<u>176,126</u>	<u>190,283</u>	<u>197,608</u>	<u>-</u>	<u>248,321</u>	<u>108,304</u>	<u>44%</u>
Fire							
Salaries and Benefits	3,375,613	3,530,186	4,011,369		4,409,238	2,419,371	55%
Reimbursement - Measure H	(400,000)	(400,000)	(400,000)		(400,000)	(200,000)	50%
Reimbursement - Grant Funds	(111,983)	(118,049)	(132,500)		(130,000)	(65,000)	50%
Reimbursement - Dispatch (50%)	213,612	245,466	257,868		336,484	164,520	49%
Pension - Unfunded Liability	536,813	557,353	656,194		750,151	375,076	50%
Materials/Supplies	260,562	191,082	224,955		232,850	115,781	50%
Repairs/Maintenance	39,762	52,853	20,695		58,000	8,797	15%
Contracts/Professional Services	188,807	209,747	202,368		321,235	50,948	16%
General Liability Insurance	71,919	68,730	88,421		95,690	47,845	50%
Administration/Office Costs	17,617	17,940	17,085		38,350	5,674	15%
Capital Outlay	-	111,415	15,377		-	-	
	<u>4,192,721</u>	<u>4,466,723</u>	<u>4,961,831</u>	<u>-</u>	<u>5,711,999</u>	<u>2,923,012</u>	<u>51%</u>
Planning & Building							
Salaries and Benefits	340,190.58	355,845	604,114.38		836,986	323,222	49%
Vacancy Assumption	-	-	-		(175,000)	-	
Pension - Unfunded Liability	30,389.88	56,520	65,976.72		82,681	41,340	50%
Materials/Supplies	24,806.16	25,223	36,390.31		35,959	14,450	40%
Repairs/Maintenance	3,484.27	2,867	6,009.05		9,200	2,236	24%
Contracts/Professional Services	188,024.18	204,256	314,926.03		125,525	50,768	40%
General Liability Insurance	10,274.00	17,000	22,104.96		27,340	13,670	50%
Administration/Office Costs	21,617.34	14,953	27,446.12		35,950	11,660	32%
	<u>618,786</u>	<u>676,663</u>	<u>1,076,968</u>	<u>-</u>	<u>978,640</u>	<u>457,346</u>	<u>47%</u>
Public Works							
Salaries and Benefits	537,081	607,759	579,109		856,895	311,356	46%
Vacancy Assumption	-	-	-		(175,000)	-	
Reimbursement - Grant Funds	(47,719)	(71,969)	(89,783)		(61,159)	(28,330)	46%
Pension - Unfunded Liability	68,351	63,626	72,480		79,444	39,722	50%
Materials/Supplies	112,711	105,272	155,978		160,118	69,280	43%
Repairs/Maintenance	13,824	30,555	65,819		102,455	8,653	8%
Contracts/Professional Services	71,077	68,943	67,674		113,239	39,984	35%
General Liability Insurance	44,436	42,962	52,705		54,304	-	0%
Administration/Office Costs	35,806	37,057	37,816		41,342	13,014	31%
	<u>835,568</u>	<u>884,204</u>	<u>941,798</u>	<u>-</u>	<u>1,171,638</u>	<u>453,677</u>	<u>39%</u>

Continued

ATTACHMENT D, Continued

	2019-20	2020-21	2021-22	2022-23			% of Budget
	Actual	Actual	Actual (Unaudited) 1-18-22	Proposed Budget Updates	Proposed 2nd Quarter Budget	Year-to-Date Actual 12-31-22	
Library							
Salaries and Benefits	278,964	221,758	226,784		333,090	132,549	47%
Vacancy Assumption	-	-	-		(50,000)	-	
Pension - Unfunded Liability	30,390	32,297	37,701		41,340	20,670	50%
Materials/Supplies	51,838	41,728	42,166		49,286	20,495	42%
Repairs/Maintenance	7,012	13,814	8,511		12,645	5,939	47%
Contracts/Professional Services	104,929	51,705	64,425		88,159	51,298	58%
General Liability Insurance	12,843	10,127	12,631		13,670	6,835	50%
Administration/Office Costs	15,957	14,142	11,832		20,373	7,773	38%
Capital Outlay	-	-	-		-	-	
	<u>501,933</u>	<u>385,572</u>	<u>404,050</u>	<u>-</u>	<u>508,563</u>	<u>245,559</u>	<u>48%</u>
Recreation							
Salaries and Benefits	197,409	324,638	373,057		429,145	198,548	50%
Vacancy Assumption	-	-	-		(35,000)	-	
Pension - Unfunded Liability	22,792	40,372	42,414		46,508	23,254	50%
Materials/Supplies	32,273	23,947	40,425		52,600	23,372	44%
Repairs/Maintenance	4,732	10,537	7,261		13,350	3,224	24%
Contracts/Professional Services	62,186	16,903	34,904		73,940	35,576	48%
General Liability Insurance	7,706	10,929	14,210		15,379	7,689	50%
Administration/Office Costs	3,629	3,652	3,815		4,725	1,227	26%
Capital Outlay	6,962	-	-		-	-	
	<u>337,688</u>	<u>430,978</u>	<u>516,085</u>	<u>-</u>	<u>600,646</u>	<u>292,891</u>	<u>49%</u>
Housing							
Salaries and Benefits	270,509	135,461	104,127		204,236	57,922	28%
Vacancy Assumption	-	-	-		-	-	
Pension - Unfunded Liability	18,994	20,186	23,563		20,670	10,335	50%
Materials/Supplies	1,423	520	808		650	13	2%
Repairs/Maintenance	339	21	-		-	-	0%
Contracts/Professional Services	22,450	24,413	25,238		15,450	753	5%
Administration/Office Costs	2,440	2,114	1,076		8,894	581	7%
Cost Allocation to Housing Funds	-	(96,297)	-		(100,000)	-	0%
	<u>316,155</u>	<u>86,417</u>	<u>154,811</u>	<u>-</u>	<u>149,900</u>	<u>69,603</u>	<u>46%</u>
Administration, Finance, Non-Dept							
Salaries and Benefits	1,663,682	1,745,538	1,757,706	30,000	1,851,318	676,656	38%
Vacancy Assumption	-	-	-		(65,000)	-	
Reimbursement - Other Funds	-	(61,794)	4,272		-	-	
Employee Leave Obligations	-	-	100,000	-	-	-	
Pension - Unfunded Liability	141,947	165,522	193,217		206,701	103,351	50%
Retiree Medical - Benefits	598,715	720,730	417,300		719,292	359,646	50%
Retiree Medical - Unfunded	-	100,000	100,000		178,715	89,358	50%
Materials/Supplies	45,216	55,674	48,521		71,545	21,399	30%
Repairs/Maintenance	55,797	59,105	42,871		48,200	21,461	45%
Contracts/Professional Services	893,660	1,160,634	1,096,981		1,050,929	426,213	41%
General Liability Insurance	190,941	464,029	272,450		316,845	158,422	50%
Administration/Office Costs	122,132	102,723	123,155		108,375	47,642	44%
Contribution to CFD 2013-1	381,281	-	142,052		250,000	125,000	50%
Transfer Out to IVECA Fund	40,421	-	-		-	-	
Transfer Out to Developer Fund	243,497	-	-		-	-	
Transfer Out to Capital Fund	-	450,000	517,500		-	-	
Cost Allocation	(1,004,721)	(1,134,988)	(980,831)		(1,054,706)	(527,353)	50%
Capital Outlay	47,014	7,497	26,649		-	-	
Debt Service - Advance	1,470,549	-	-		-	-	
Debt Service - JPIA	633,778	-	-		-	-	
Debt Service - County	-	-	46,000		-	-	
	<u>5,523,908</u>	<u>3,834,671</u>	<u>3,907,844</u>	<u>30,000</u>	<u>3,682,214</u>	<u>1,501,794</u>	<u>41%</u>
Total General Fund Expenditures	<u>\$ 16,745,766</u>	<u>\$ 15,727,170</u>	<u>\$ 17,526,591</u>	<u>\$ 30,000</u>	<u>\$ 18,937,815</u>	<u>\$ 8,932,084</u>	<u>47%</u>



ATTACHMENT E
2022-23 2nd Quarter Budget Report
American Rescue Act Plan (ARPA)
Fund #255

	Budget					Actual		Available Budget
	Original 3-16-22	Prior Actions	11-17-22 Action	Other	Budget	Actual To 10-25-22	Bid Accepted/Committed	
Authorized 11-3-21								
Employee payments - General Fund	\$ -	\$ -		\$ -	\$ -	\$ 773,062		
Employee payments - Enterprise Funds						255,773		
	1,030,000	-			1,030,000	1,028,835	-	1,165
Authorized 10-6-21								
91-907 Fire Vehicle Replacements								
(2) Fire Rescue Ambulances	374,000				374,000	352,472		21,528
(3) Utility Vehicles	300,000				300,000			300,000
91-907 Police Vehicle Replacements								
(6) Ford Explorer Patrol Vehicles	438,000				438,000			438,000
(2) Pickup Truck Patrol Vehicles	166,000				166,000			166,000
	1,278,000	-			1,278,000	-	352,472	925,528
Authorized 3-16-22 [Plan B]								
91-908 Downtown Rehabilitation:	3,000,000							
Shade structures and plants								
Seating/lounging/eating structures								
Additional Restrooms								
Water Stations. Drinking Fountain/Bottle Refill								
Min. 1 Public Cooling Station								
Establishment of Sanctioned Homeless Encampment and Safe Parking Lot								
11/17/2022 - Reallocation to City Facilities			(604,000)					
001 10-5-22 Pressure Washer						25,000		
002 Jan 2023 - Local Assessment Center Asylum Seekers						(200,000)		
					2,396,000			2,571,000
91-909 Essential Worker Relief Program	1,000,000				1,000,000			1,000,000
Direct Payment to essential workers : grocery, pharmacy, farmworkers, etc. (as defined by council)								
91-910 Outreach Specialist	180,000							
(1) Full-time for 3 years								
Helps individuals and businesses navigate relief programs at all levels								
Works with SBDC to promote new post-pandemic business opportunities								
June 2022 - Reallocation to Swimming Pool			(41,912)		138,088			138,088
91-911 Emergency Response/Public Safety	1,000,000							
#90-916 Authorized May 2022 Fire Station Improvements						200,000.00		
8-10-22 2021 Police Vehicle Contract						210,000.00		
8-10-22 Fire Hose							9,000	
					1,000,000			581,000
91-912 Public Facilities/IT Upgrades	1,000,000							
11/17/2022 - Reallocation to City Facilities			(1,000,000)					
Include a Downtown free Wi-Fi zone as priority for commercial/social growth								
Free Wi-Fi areas from public facilities as allowed by allotted funds								
91-913 City Broadband Infrastructure	450,000		(450,000)					
Capacity to support IT and public WiFi								
91-914 Emergency Park Infrastructure/Park Restroom and Water Access	500,000				500,000			
9-14-22 - Cordova, Heber, and Crummett Park Improvements							272,000	228,000
Authorized June 2022								
50-520 June 2022 - Summer Swimming Program			41,912		41,912		41,912	
Authorized November 3, 2022								
91-923 City Facilities								
1 Fire Station #2/Mold Mitigation & Roof Repair			500,000					
2 Enrique Camarena Memorial Library/Restrooms, Roof			400,000					
3 Police Conference Room & Dispatch/Roof Repair			90,000					
4 Community Senior Hall/Roof Repair			75,000					
5 Fire Station No. 1 (Old Court House)/Roof Repair			50,000					
6 Water Distribution Break Room/Roof			65,000					
7 Calexico International Airport/Roof			50,000					
8 City Hall/Council Chambers/Roof Repair			75,000					
9 City Hall/Carpet Replacement			85,000					
10 Carnegie Technology Center/3 AC Units Mini Split			35,000					
11 Senior Hall Air Conditioning			15,000					
12 Restrooms/Various Water Heaters			10,000					
13 827 E. 7th Street/United Families (Lease Building)/Roof			65,000					
14 827 E. 7th Street/United Families (Lease Building)/New AC			20,000					
15 Community Center Lighting (Moved from Measure H)			32,000					
16 Fire Radios (increase from #411 budget of \$105,000)			37,000					
17 Technology (Laptops, City Council Chamber Projection)			100,000					
					1,704,000			1,704,000
91-924 One-time Planning & Building Operating Contracts								
1 Development Fee Study			100,000					
2 Update Housing Element			150,000					
3 Operations/Process Update			100,000					
					350,000			350,000.00
Additional Items for Future Discussion								
999 Heber Park (Supplement to State Grant)								
91-915 Contingency	88,487				88,487			88,487
	\$ 9,526,487	\$ -	\$ -	\$ -	\$ 9,526,487	\$ 1,438,835	\$ 500,384	\$ 7,587,268