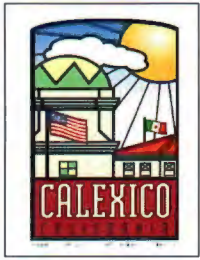


**AGENDA
ITEM**

7



AGENDA STAFF REPORT

DATE: January 20, 2021

TO: Mayor and City Council

APPROVED BY: Miguel Figueroa, City Manager *MF*

PREPARED BY: Karla Lobatos, Finance Director *KL*

SUBJECT: 2020-21 2nd Quarter Budget Status Report and Proposed Budget Amendment

=====

Recommendation:

It is recommended that the City Council receive a briefing on the 2nd quarter status of the 2020-21 Budget and consider a resolution to amend the 2020-21 Budget.

Background:

The City Council adopted the City's 2020-21 budget on June 3, 2020. A 1st quarter budget report was presented on October 21, 2020. A 1st quarter budget amendment included new transactions in the FEMA/OES coronavirus relief fund and for the July 2020 Water/Wastewater bond issue. A 2nd quarter budget report is provided at this time to monitor budget compliance through the 2nd quarter of the fiscal year. A 2nd quarter budget amendment is proposed to address the significant, ongoing General Fund revenue losses resulting from coronavirus business impacts in the community.

Discussion & Analysis:

2020-21 City-wide Year-to-Date Expenditures

The City has completed the first quarter of the 2020-21 fiscal year on track with its annual expenditure budget plan. 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, 2020, with 53% of the expenditure budget remaining for the balance of the fiscal year. To adjust for current revenue projections, 2nd quarter budget amendments are proposed for the General Fund, Library Fund, and Housing Funds.

**AGENDA
ITEM**

7

June 30, 2020 General Fund Beginning Fund Balance

The 2019-20 year-end close process is near completion and the annual audit is scheduled to start this month. The General Fund ending fund balance projection continues at \$1 million or 6% of annual expenditures and is consistent with the balance last reported in the 1st quarter budget report. There has been a small favorable increase in the ending fund balance after recent updates to inter-fund reimbursements. The Active and Retiree Medical Internal Service Funds had favorable 2019-20 ending results which have now been returned/rebated to the contributing program funds, including the General Fund. An additional transfer has also been recorded to a developer reimbursement fund pending slower than anticipated collection. The net positive increase to the General fund is \$6,223.

A summary of current projections for the General Fund is presented in **Attachment B**. With the 2019-20 final payment and retirement of a 5-year inter-fund working capital advance, the General Fund has completed its 5-year workout plan and returned to a positive fund balance position for the first time since 2015.

2020-21 General Fund Revenues

A summary of General Fund revenue history and projections is presented in **Attachment C**.

Extended coronavirus impacts to local businesses have prompted a full analysis of each General Fund revenue source to quantify impacts and the ultimate deep but temporary loss of revenue available to fund current city services. Current projections anticipate a \$1.2 million revenue shortfall for 2020-21 from an original budget of \$16.4 million. While property tax revenues remain solid and are trending ahead of budget by \$132,000 for the year, sales tax and program revenues are trending far below budget. Analysis of current trends indicate a combined General Fund/Measure H sales tax short fall of \$850,000. This includes an underlying assumption of the border crossing reopening by April. Sales tax revenues could fall further short if the border crossing reopening is delayed past April. Department program revenues for fees and services are anticipated to fall below budget by a net \$419,000. Department program revenue reductions for Police, Community Development, and Community Services are partially offset by increased Ambulance service volume and revenue.

Revenue projections will continue to be closely monitored to identify risks and opportunities to best match available revenues to the level of services that the City is able to support in this coronavirus environment. Because actual results for the City's largest discretionary revenue source (Sales Tax, including Measure H Sales Tax) are not available from the state until 60-90 after the end of each quarter, the expenditures supported by sales tax revenues will have already been provided and costs incurred before actual supporting revenues are known or received. For this reason, a conservative revenue approach is used to avoid over-spending and unintentional overdraw of available reserves.

2020-21 General Fund Expenditures

A summary of General Fund expenditure history and projections by department are presented in **Attachment D**.

Although the General Fund has achieved a positive beginning of year fund balance reserve, this reserve is insufficient to cover the projected risk in current year revenues. To mitigate revenue risk and avoid a draw into the fund balance reserve, the following offsetting expenditure reductions are proposed, as discussed below.

Proposed Expenditure Reductions	
Operating Costs	(289,312)
CFD Contribution	(382,000)
Housing Cost Allocation	(100,000)
JPIA Payment Plan (retired)	(443,688)
Vehicle Lease payments	18,000
	<u>(1,197,000)</u>

- Operating cost reductions of \$289,312 include materials, maintenance, contractual services, and administrative costs such as training. Details by department are presented on **Attachment D**.
- The annual \$382,000 contribution to the Gran Plaza CFD, derived by contract as a factor of sales tax activity at the Gran Plaza retail center, is suspended for the year due to low retail activity.
- Positive cash flow in the Local Housing funds has created a one-time opportunity to reimburse the General Fund for \$100,000 in Housing program administrative costs.
- Positive claim trends in the City’s Workers Compensation and General Liability self-insurance programs have generated sufficient reserves at June 2020 to fully retire the last installment of the four-year JPIA Payment Plan, which can release the \$443,688 General Fund contribution budgeted in 2020-21 to cover this payment.
- The Traffic Control vehicle lease payments require a \$18,000 budget adjustment to cover current lease commitments.

Overall, this expenditure proposal mitigates a \$1.2 million revenue loss using one-time reserves and non-program savings to limit the program budget impact to \$289,312. Further, the vacancy savings assumption in the original budget of \$508,000 is on track with the current level of vacancies. If the City’s retail environment and sales tax revenues can start to restore in April, with this proposed expenditure plan, the City has the potential to avoid further disruption to staffing and service levels. These assumptions will be revisited in the next quarterly budget report in April.

The 2020-21 adopted budget identified a \$1.3 million “wish list” of program additions for City Council to consider as business activity and revenues resumed post-virus. These program additions remain “on-hold” until revenue risk is re-evaluated in the next quarterly budget report.

Library Grant Fund

A small 2020-21 budget amendment is proposed to recognize additional State grant funds now available to support Library activities. The 2020-21 Library State grant award is greater than assumed in the original budget. The proposed budget amendment provides the Library with the spending authority to draw its available grant.

Housing Funds

The City maintains separate funds to track federal, state, and local funds restricted for housing programs. Two budget amendments are proposed.

First, to consolidate local housing funds available for housing administration, a budget amendment is proposed to transfer a portion of the Primavera affordable housing development loan from the Local Housing Fund to the Housing Successor Fund (#802 – Former Redevelopment 20% Housing Set Aside). Loan payoffs have generated cash flow in the Housing Successor Fund to put it in position to receive a \$67,000 portion of the Local Housing Fund's investment in the Primavera Loan. This will consolidate cash flow in the Local Housing Fund.

The second budget amendment is proposed to draw \$100,000 of local housing funds to reimburse the General Fund for its annual Housing Department administration costs. This reimbursement is possible in years in which local housing fund cash flow becomes available. The proposed General Fund Housing Department cost reimbursement is part of the 2nd Quarter General Fund budget strategy to mitigate coronavirus-related General Fund revenue losses and is one of the General Fund expenditure reimbursements that is proposed to maintain a balanced 2020-21 General Fund budget.

Fiscal Impact:

The City has achieved a General Fund reserve of 6% of annual expenditures as of June 30, 2020. Economic losses from the virus and related business closures have emphasized the need for an operating reserve to protect the City from sudden, unexpected revenue losses. Current 2020-21 revenue projections indicate potential coronavirus impacts/revenue loss of \$1.2 million with an underlying assumption of the border crossing re-opening by April. A 2nd quarter budget amendment is proposed to match expenditure reductions with this revenue risk to maintain a balanced 2020-21 budget without a planned draw on fund balance/operating reserves. Staff will return to City Council in April with a 3rd quarter budget report to update the virus revenue impacts and to again revisit the level of expenditure and service levels that are possible.

Attachments:

Resolution

- A. 2020-21 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

RESOLUTION NO. 2021-__

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
A 2020-21 MIDYEAR BUDGET AMENDMENT**

WHEREAS, the City Council adopted the 2020-21 Annual Budget on June 3, 2020; and

WHEREAS, the City Council received a 1st Quarter 2020-21 budget update on October 21, 2021, and after consideration, amended the 2020-21 Annual Budget; and

WHEREAS, the City Manager has prepared a 2nd Quarter 2020-21 budget update to brief City Council on the City's current budget status; and

WHEREAS, the City Manager has proposed a 2nd Quarter 2020-21 budget adjustment as listed in Exhibit 1 to this resolution;

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the City Council of the City of Calexico as follows:

1. The 2020-21 budget is amended as listed in Exhibit 1 to this resolution;
2. The 2020-21 All Funds amended budget is presented on Attachment A to the accompanying staff report;
3. The City Manager is authorized to allocate the budgeted vacancy savings target between General Fund departments as needed to match the savings realized by various departments

PASSED AND ADOPTED at a meeting of the City Council of the City of Calexico this 20th day of January, 2021.

Rosie Arreola-Fernandez, 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. 2019-xx was passed and adopted by the City Council on the 20th day of January 2021 by the following vote to-wit:

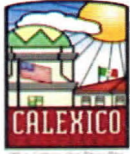
AYES:
NOES:
ABSTAIN:
ABSENT:

Gabriela T. Garcia, City Clerk

Exhibit 1 to Resolution

City of Calexico
 2020-21 Proposed Midyear Budget Adjustments
 January 20, 2021

111 General Fund	<u>Fund Balance Impact</u>	
<u>Beginning Fund Balance</u>		
2019-20 Preliminary Results vs. 2020-21 1st Quarter Report	6,223	
		<u>6,223</u>
<u>Revenues</u>		
Adjust revenues for year-to-date trends:		
Property Tax	132,000	
Sales Tax	(800,000)	
Transient Occupancy Tax	(70,000)	
Police	(321,000)	
Fire - Ambulance	275,000	
Community Development	(329,000)	
Community Services	(59,000)	
Other	(25,000)	
		<u>(1,197,000)</u>
<u>Expenditures</u>		
To offset revenue loss:		
Operating cost reductions	289,312.00	
CFD 2013-01 contribution	382,000.00	
Allocate Housing Program Admin to Housing Funds	100,000.00	
JPIA Installment Payment (fully funded in 2019-20)	443,688.00	
Adjust vehicle lease budget for current payments	(18,000)	
		<u>1,197,000</u>
Net General Fund Budget Amendment		<u>6,223</u>
		-
221 Library Fund		
Increase Grant Revenues and associated expenditures		
Grant Revenue	9,000.00	
Expenditures	(9,000.00)	
		-
800 Housing Funds		
Reallocate Local Portion of Primavera Loan into Housing Successor Fund to consolidate unrestricted local funds		
802 Transfer Out to Local Housing Fund #843	(67,000)	
843 Transfer In from Housing Successor Fund #802	67,000	
		-
Local Housing Funds/Admin Cost Allocation from General Fund 842/3	(100,000)	
		<u>(100,000)</u>
		<u>(93,777)</u>
<u>Total, All Funds</u>		
Beginning Fund Balance		6,223
Revenues		(1,121,000)
Expenditures		1,021,000
Net Fund Balance Impact		<u>(93,777)</u>



**ATTACHMENT A
2020-21 2nd Quarter Budget Report**

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

	<u>Adjusted Budget</u> <u>10/21/2020</u>	<u>2nd Quarter</u> <u>Update</u>	<u>Adjusted Budget</u> <u>1/20/21</u>	<u>YTD Actual</u> <u>at 12-30-20</u>	<u>Remaining</u> <u>Budget</u>	<u>% Used</u>	<u>Notes</u>
General Fund							
111 General Fund	\$ 16,439,046	\$ (1,197,000)	\$ 15,242,046	\$ 7,120,661	\$ 8,121,384	47%	To offset revenue loss
120 Measure H Sales Tax	2,625,000		2,625,000	1,440,400	1,184,600	55%	
Operating Grant Funds							
221 Library Grants	24,635	9,000	33,635	16,617	17,018	49%	New grant revenue
222 Community Donations	127,174		127,174	14,791	112,382	12%	
231 Gas Tax	2,121,284		2,121,284	638,623	1,482,661	30%	
242 Prop 172/Public Safety Tax	140,000		140,000	-	140,000	0%	
243 COPS State Grant Program	140,000		140,000	-	140,000	0%	
255 FEMA/Disaster Recovery	532,150		632,150	441,789	190,361	70%	
256/7 Cannabis/EI Portal Reimb	60,000		60,000	4,947	55,053	8%	
281 Solid Waste	1,992,500		1,992,500	750,652	1,241,848	38%	
712 Business Imp District	40,000		40,000	1,333	38,668	3%	
Housing Funds							
802 Successor Housing	1,976,500	67,000	2,043,500	506	2,042,994	0%	Loan Transfer from 843
813 Fed Home - Grant	500,000		500,000	-	500,000	0%	
840 Fed CDBG - Program Income	2,106,000		2,106,000	2,789	2,103,211	0%	
841 Fed Home - Program Income	505,000		505,000	2,314	502,686	0%	
842/3 Local Funds	6,000	100,000	106,000	617	105,383	1%	Cost Allocation from GF
846 CalHome - Program Income	1,000		1,000	289	711	29%	
Capital Project and Debt Service Fund:	0						
223 Art in Public Places	103,000		103,000	-	103,000	0%	
233 LTA/Measure D	2,711,613		2,711,613	103,713	2,607,900	4%	
234/6 Transportation Development	513,673		513,673	13,470	500,203	3%	
237 Road Maintenance Rehab	700,000		700,000	5,128	694,873	1%	
401 Measure H Bond Proceeds	6,564,746		6,564,746	515,715	6,049,032	8%	
402 Measure D Bond Proceeds	6,191,000		6,191,000	-	6,191,000	0%	
411 Local Capital Projects	2,201,826		2,201,826	-	2,201,826	0%	
412 Capital Grants	3,429,000		3,429,000	114,102	3,314,898	3%	
430-6 Development Impact Fees	465,000		465,000	33,757	431,243	7%	
452-64 Development Projects	2,399,209		2,399,209	-	2,399,209	0%	
474-6 New River Projects	1,999,000		1,999,000	-	1,999,000	0%	
301/2 Measure D Debt Service	1,794,750		1,794,750	459,445	1,335,305	26%	
310 Measure H Debt Service	1,004,000		1,004,000	815,400	188,600	81%	
Enterprise Funds							
513 Water Operations	7,691,000		7,691,000	2,476,782	5,214,218	32%	
514 Water Debt Service	26,577,025		26,577,025	25,593,873	983,151	96%	Bond Proceeds to CIP
516 Water Capital Program	17,385,000		17,385,000	8,097,669	9,287,331	47%	
522 Airport Operations	443,894		443,894	146,944	296,950	33%	
525 Airport Capital	112,677		112,677	1,395	111,282	1%	
544 Wastewater Operations	6,120,000		6,120,000	1,530,632	4,589,368	25%	
545 Wastewater Debt Service	25,905,828		25,905,828	25,902,765	3,063	100%	Bond Proceeds to CIP
547 Wastewater Capital	21,368,000		21,368,000	285,484	21,082,516	1%	
CFD/Special Districts							
261 Bravo Victoria	1,039,000		1,039,000	17,532	1,021,468	2%	
903 Hearthstone	1,018,838		1,018,838	1,215	1,017,624	0%	
904/5 Towncenter/Venezia	30,237		30,237	-	30,237	0%	
906 Gran Plaza	676,500		676,500	335,567	340,933	50%	
Internal Service Funds							
601/2 Active and Retire Medical	4,575,743		4,575,743	1,416,436	3,159,307	31%	
603 Workers Compensation	1,285,000		1,285,000	485,337	799,663	38%	
604 Unemployment Insurance	82,906		82,906	3,699	79,207	4%	
605 General Liability Insurance	677,300		677,300	458,146	219,154	68%	Insurance Premiums
601-5 Net Internal Charges	(6,620,949)	-	(6,620,949)	(2,363,618)	(4,257,331)	36%	
	\$ 167,781,105	\$ (1,021,000)	\$ 166,860,105	\$ 76,886,916	\$ 89,973,190	46%	



ATTACHMENT B
2020-21 2nd Quarter Budget Report

General Fund
Fund Balance Projection

	2018-19	2019-20		2020-21			Memo Only Deferred to Post-Virus	
	Actual	Current Budget	Projected in 2020-21 Budget	Prelim Actuals (Unaudited) 12/30/2020	Adjusted Budget 10/21/2020	2nd Quarter Updates		Adjusted Budget 1/20/21
Annual Activity								
Revenues								
Property Tax	\$ 5,424,571	\$ 5,725,800	\$ 5,725,800	\$ 5,835,809	\$ 5,862,516	\$ 132,000	\$ 5,994,516	
Sales Tax	4,334,264	4,450,000	4,450,000	4,162,826	4,300,000	\$ (800,000)	3,500,000	
Other General Revenues	2,325,203	2,328,879	2,328,879	2,520,667	2,588,570	\$ (60,000)	2,528,570	
Program Revenues	3,545,627	3,189,960	3,314,960	3,447,027	3,314,960	\$ (419,000)	2,895,960	
Measure H Transfer	664,697	487,000	482,000	503,706	373,000	\$ (50,000)	323,000	
Post-Virus Revenue Restored	-	-	-	-	-	-	-	1,355,000
One-time Revenues	600,000	103,500	103,500	103,504	-	-	-	
	16,894,360	16,285,139	16,405,139	16,573,538	16,439,046	(1,197,000)	15,242,046	1,355,000
Expenditures								
Salaries and Benefits								
Gross salary and benefits	10,337,414	10,752,521	10,625,288	10,445,743	12,202,509	-	12,202,509	596,209
Vacancy Assumption	-	-	-	-	(508,000)	-	(508,000)	-
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)	-
Grant/Other Reimbursements	(400,912)	(291,834)	(291,834)	(457,442)	(336,706)	-	(336,706)	-
	8,686,502	9,210,687	9,083,455	8,738,301	10,107,804	-	10,107,804	596,209
Operating Costs								
Operating Costs	4,017,799	3,623,358	3,621,899	4,001,342	3,689,347	(289,312)	3,400,035	538,791
General Liability Insurance	796,274	441,899	441,900	443,427	453,838	-	453,838	-
Contribution to CFD 2013	298,909	382,000	382,000	381,281	382,000	(382,000)	-	-
Indirect Cost Allocation	(716,197)	(1,004,721)	(1,004,721)	(1,004,721)	(1,134,988)	(100,000)	(1,234,988)	-
	4,396,785	3,442,535	3,441,077	3,821,329	3,390,196	(771,312)	2,618,884	538,791
Capital and Debt Service								
Capital Outlay	25,684	38,000	38,000	53,976	-	-	-	52,500
Debt Service - Wastewater Loan	742,554	1,470,549	1,470,549	1,470,549	-	-	-	-
Debt Service - JPIA Retrospective	633,780	633,778	633,778	633,778	443,688	(443,688)	-	-
Debt Service - Leases	7,863	-	26,459	44,356	26,459	18,000	44,459	167,500
CalPERS - Unfunded Liability	1,087,335	1,363,373	1,363,373	1,363,248	1,573,658	-	1,573,658	-
Retiree Medical - Benefit Payments	503,014	617,309	617,309	617,309	797,241	-	797,241	-
Retiree Medical - Amortize Liability	-	-	-	-	100,000	-	100,000	-
	3,000,231	4,123,010	4,149,469	4,183,215	2,941,046	(425,688)	2,515,358	220,000
Total Expenditures	16,083,518	16,776,232	16,674,001	16,742,845	16,439,046	(1,197,000)	15,242,046	1,355,000
Net Annual Operating Results	\$ 810,842	\$ (491,094)	\$ (268,862)	\$ (169,307)	\$ 0	\$ 0	\$ 0	\$ -
Fund Balance								
Beginning Working Capital Reserve	\$ 367,148	\$ 1,177,990	\$ 1,177,990	\$ 1,177,990	\$ 1,002,461	\$ 6,223	\$ 1,008,683	
Annual Operating Results	810,842	(491,094)	(268,862)	(169,307)	0	0	0	
Ending Working Capital Reserve	\$ 1,177,990	\$ 686,896	\$ 909,128	\$ 1,008,683	\$ 1,002,461	\$ 6,223	\$ 1,008,683	Target: One
% Annual Expenditures	7%	4%	5%	6%	6%	7%		Month Reserve
Long-term Wastewater Advance	(1,441,715)	-	-	-	-	-	-	of Adjusted
Total Fund Balance	\$ (263,724)	\$ 686,896	\$ 909,128	\$ 1,008,683	\$ 1,002,461	\$ 6,223	\$ 1,008,683	Budget 1-21-21
% Annual Expenditures	-2%	4%	5%	6%	6%	7%		8%



ATTACHMENT C
2020-21 2nd Quarter Budget Report

General Fund
Revenues

	2018-19	2019-20			2020-21			Notes
	Actual	Current Budget	Projected in 2020-21 Budget	Prelim Actuals (Unaudited) 12/30/2020	Current Budget	2st Quarter Updates	Adjusted Budget 1/20/21	
General Revenues								
Property Tax								
Property tax	\$ 1,957,997	\$ 2,040,800	\$ 2,040,800	\$ 2,078,613	\$ 2,081,616	\$ 25,000	\$ 2,106,616	
Property Tax in lieu of MVLF	2,984,974	3,045,000	3,045,000	3,110,247	3,105,900	82,000	3,187,900	
Residual Tax Increment	481,600	600,000	600,000	606,079	675,000	25,000	700,000	
Residual - Land Sale		40,000	40,000	40,870	-	-	-	
	5,424,571	5,725,800	5,725,800	5,835,809	5,862,516	132,000	5,994,516	
Sales Tax								
	4,334,264	4,450,000	4,450,000	4,182,826	4,300,000	(800,000)	3,500,000	
Business License								
Business License	771,423	723,100	723,100	752,490	723,100	-	723,100	
Cannabis	2,249	20,000	20,000	46,628	150,000	-	150,000	
	773,671	743,100	743,100	799,118	873,100	-	673,100	
Franchise Fees								
PGE/Cable/Other	265,509	258,779	258,779	293,760	318,779	-	318,779	
Solid Waste	440,281	440,000	440,000	452,976	440,000	-	440,000	
	705,790	698,779	698,779	746,736	758,779	-	758,779	
Other Taxes								
Transient Tax	333,781	278,571	278,571	310,914	278,571	(70,000)	208,571	IVECA merged into General Fund 20-21
30% To IVECA Fund	(100,134)	(83,571)	(83,571)	(93,274)	-	-	-	
RL Prop Trms Tx	56,094	55,000	55,000	29,070	55,000	-	55,000	
Hsg Ath In Lieu	68,035	66,000	66,000	128,077	66,000	-	66,000	
	355,776	316,000	316,000	374,787	399,571	(70,000)	329,571	
Money and Property								
Invest Earnings	(39,315)	-	-	5,255	-	-	-	Consulate
Rents And Concessions	198,363	245,000	245,000	238,559	245,000	-	245,000	
Water/Wastewater Leases	300,000	306,000	306,000	306,000	312,120	-	312,120	
	459,047	551,000	551,000	549,813	557,120	-	557,120	
Other Miscellaneous Revenue								
State VLF	19,776	20,000	20,000	33,398	-	-	-	
Misc Income	11,143	-	-	16,815	-	10,000	10,000	
Sale of Assets	-	103,500	103,500	103,504	-	-	-	
	30,919	123,500	123,500	153,717	-	10,000	10,000	
Subtotal, General Revenues	12,084,037	12,608,179	12,608,179	12,622,806	12,751,086	(728,000)	12,023,086	
Program Revenues								
Police								
Vehicle Code Fines	21,515	15,000	15,000	17,429	15,000	(4,500)	10,500	
Alarm Permits	1,061	10,000	10,000	1,161	10,000	(7,500)	2,500	
SRO Program	84,542	35,000	65,000	49,224	65,000	(85,000)	-	
Special Service /Misc Revenue	52,233	35,000	50,000	36,036	50,000	(20,000)	30,000	
Towing Fees	65,230	60,000	60,000	53,417	60,000	(20,000)	40,000	
Livescan	38,160	30,000	30,000	26,856	30,000	(10,000)	20,000	
POST	3,285	20,000	20,000	20,285	20,000	-	20,000	
Assessment District 2005-01	115,552	118,647	118,647	118,647	118,647	-	118,647	
Parking Meters/Lots	318,875	251,000	251,000	285,254	251,000	(101,000)	150,000	
Traffic Control Grant	150,000	150,000	150,000	150,000	150,000	-	150,000	
Parking Citations	262,316	175,000	200,000	202,724	200,000	(93,150)	106,850	
Misc Fees/Services	8,792	-	-	5,315	-	150	150	
Animal Licenses/Control	11,643	8,600	8,600	6,672	8,600	-	8,600	
	1,133,205	908,247	978,247	953,020	978,247	(321,000)	657,247	



ATTACHMENT C
2020-21 1st Quarter Report

General Fund
Revenues

	2018-19	2019-20			2020-21			Notes
	Actual	Current	Projected in	Prelim Actuals	Current	2st Quarter	Adjusted	
		Budget	2020-21	(Unaudited)			Budget	
			Budget	12/30/2020	Budget		1/20/20	
Continued								
Fire								
Ambulance Fees	657,912	700,000	725,000	990,752	725,000	275,000	1,000,000	
Fire Prevention	342,932	275,000	275,000	284,941	275,000	-	275,000	
Fire Late And Other Fees	9,924	33,000	33,000	13,051	33,000	-	33,000	
Operating Grant - Heffeman	-	-	-	-	-	-	-	
	1,010,768	1,008,000	1,033,000	1,288,743	1,033,000	275,000	1,308,000	
Community Development								
Planning/Building	-	-	-	-	-	-	-	
Building permits	340,846	300,000	325,000	389,513	325,000	(35,000)	290,000	
Mechanical permits	73,358	65,000	65,000	38,180	65,000	(15,000)	50,000	
Plumbing permits	41,934	30,000	30,000	26,827	30,000	-	30,000	
Electrical permits	96,232	80,000	80,000	80,805	80,000	(10,000)	70,000	
Other permits	82,808	85,000	85,000	(3,890)	85,000	(4,700)	80,300	
Plan Chec Fees	82,111	80,000	85,000	83,482	85,000	(57,000)	28,000	
Code Enforcement	4,775	3,000	3,000	3,450	3,000	(2,300)	700	
Engineering	-	-	-	-	-	-	-	
Encroachment Permits	80,476	85,000	85,000	95,979	85,000	(40,000)	45,000	
Plan Check Fees	-	-	-	-	-	-	-	
Other Fees	-	-	-	-	-	-	-	
Plan Check Fees	108,383	115,000	115,000	68,787	115,000	(65,000)	50,000	
Inspection fees	100,106	110,000	110,000	56,142	110,000	(100,000)	10,000	
Book, maps and publications	61	-	-	110	-	-	-	
	1,011,090	953,000	983,000	839,384	983,000	(329,000)	654,000	
Public Works								
State Highway Maintenance	42,414	42,000	42,000	42,414	42,000	-	42,000	
	-	-	-	-	-	-	-	
	42,414	42,000	42,000	42,414	42,000	-	42,000	
Parks, Recreation, and Library								
Recreation program fees	52,474	28,258	28,258	28,258	28,258	(26,544)	1,714	
Library fines and penalties	3,859	4,091	4,091	4,168	4,091	(2,591)	1,500	
Community Center activities	46,315	22,004	22,004	20,504	22,004	(20,504)	1,500	
Parks activities and events	-	13,161	13,161	13,230	13,161	(9,382)	3,799	
Leases	13,200	12,000	12,000	12,000	12,000	-	12,000	
CDCAC	-	-	-	-	3,200	-	3,200	
	115,848	79,513	79,513	78,159	82,713	(59,000)	23,713	
Administration/Other								
Successor Agency Admin Fee	215,233	180,000	180,000	200,426	180,000	-	180,000	
Special District Admin Fee	17,068	16,000	16,000	17,022	16,000	-	16,000	
Other	-	3,200	3,200	27,858	-	15,000	15,000	
Subtotal, Program Revenues	3,545,627	3,189,960	3,314,960	3,447,027	3,314,960	(419,000)	2,895,960	
Interfund Transfers								
Measure H	684,697	487,000	482,000	503,706	373,000	(50,000)	323,000	
Solid Waste	600,000	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
	1,264,697	487,000	482,000	503,706	373,000	(50,000)	323,000	
Total General Fund Revenues	\$ 16,894,360	\$ 16,285,139	\$ 16,405,139	\$ 16,573,538	\$ 16,439,046	\$ (1,197,000)	\$ 15,242,046	0



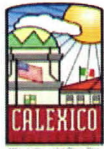
ATTACHMENT D
2020-21 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20			2020-21					Memo Only
	Current Budget	Projected in 2020-21 Budget	Prelim Actual (Unaudited) 12/30/2020	Current Budget 10/21/2020	2nd Quarter Updates	Adjusted Budget 1/20/2021	YTD Actual at 12-30-20	% Used	Program Requests Deferred to Post-Virus
General Fund in Total									
Salaries and Benefits									
Salary and Benefits	\$ 10,752,521	\$ 10,625,288	\$ 10,445,743	\$ 12,202,509	\$ -	\$ 12,202,509	\$ 5,679,986	47%	\$ 596,209
Vacancy Assumption	-	-	-	(508,000)	-	(508,000)	-	0%	-
Reimbursement - Measure H	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)	(625,000)	50%	-
Reimbursement - Grant Funds	(291,834)	(291,834)	(457,442)	(336,706)	-	(336,706)	(26,218)	8%	-
	9,210,687	9,083,455	8,738,301	10,107,804	-	10,107,804	5,028,767	50%	596,209
Operating Costs									
Materials/Supplies	779,654	803,654	761,727	748,300	(22,750)	725,550	253,492	35%	170,500
Repairs/Maintenance	329,479	329,479	263,129	388,371	(29,700)	358,671	94,969	26%	277,000
Contracts/Professional Services	2,039,608	2,013,149	2,376,786	2,114,499	(167,150)	1,947,349	849,013	44%	70,900
General Liability Insurance	441,899	441,900	443,427	453,838	-	453,838	226,919	50%	-
Administration/Office Costs	424,188	425,188	318,702	438,178	(69,712)	368,466	77,368	21%	20,391
Contribution to CFD 2013-1	382,000	382,000	381,281	382,000	(382,000)	-	-	-	-
Transfers Out to Other Funds	50,429	50,429	280,998	-	-	-	-	-	-
Cost Allocation	(1,004,721)	(1,004,721)	(1,004,721)	(1,134,988)	(100,000)	(1,234,988)	(617,494)	50%	-
	3,442,535	3,441,077	3,821,329	3,390,196	(771,312)	2,618,884	884,267	34%	538,791
Capital and Debt Service									
Capital Outlay	38,000	38,000	53,976	-	-	-	-	-	52,500
Debt Service - Advance	1,470,549	1,470,549	1,470,549	-	-	-	-	-	-
Debt Service - JPIA	633,778	633,778	633,778	443,688	(443,688)	-	-	-	-
Debt Service - Vehicle Leases	-	26,459	44,356	26,459	18,000	44,459	22,178	50%	167,500
Pension - Unfunded Liability	1,363,373	1,363,373	1,363,248	1,573,658	-	1,573,658	786,829	50%	-
Retiree Medical - Benefits	617,309	617,309	617,309	797,241	-	797,241	398,620	50%	-
Retiree Medical - Unfunded	-	-	-	100,000	-	100,000	-	0%	-
	4,123,010	4,149,469	4,183,215	2,941,046	(425,688)	2,515,358	1,207,627	48%	220,000
	\$ 16,776,232	\$ 16,674,001	\$ 16,742,845	\$ 16,439,046	\$ (1,197,000)	\$ 15,242,046	\$ 7,120,661	47%	\$ 1,355,000

Detail by Department

Police									
Salaries and Benefits	\$ 3,738,068	\$ 3,619,336	\$ 3,434,020	\$ 4,125,043	-	\$ 4,125,043	\$ 1,998,930	48%	\$ 64,999
Reimbursement - Measure H	(850,000)	(850,000)	(850,000)	(850,000)	-	(850,000)	(425,000)	50%	-
Reimbursement - Grant Funds	(170,000)	(170,000)	(297,739)	(210,000)	-	(210,000)	-	0%	-
Reimbursement - Dispatch	(204,000)	(204,000)	(213,612)	(219,730)	-	(219,730)	(123,229)	56%	-
Pension - Unfunded Liability	467,986	467,986	467,986	597,409	-	597,409	298,705	50%	-
Materials/Supplies	175,700	175,700	178,664	176,900	-	176,900	54,492	31%	84,000
Repairs/Maintenance	135,400	135,400	136,411	174,500	-	174,500	64,337	37%	58,000
Contracts/Professional Services	533,548	533,548	607,243	639,068	(52,500)	586,568	237,575	41%	-
General Liability Insurance	91,788	91,788	92,466	87,673	-	87,673	43,837	50%	-
Administration/Office Costs	126,800	126,800	87,442	125,980	(31,000)	94,980	21,689	23%	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service - Vehicle Leases	-	-	-	-	-	-	-	-	48,750
	4,045,290	3,926,558	3,642,881	4,646,843	(83,500)	4,563,343	2,171,336	48%	255,749



ATTACHMENT D
2020-21 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20			2020-21					Memo Only
	Current Budget	Projected in 2020-21 Budget	Prelim Actual (Unaudited) 12/30/2020	Current Budget 10/21/2020	2nd Quarter Updates	Adjusted Budget 1/20/2022	YTD Actual at 12-30-20	% Used	Program Requests Deferred to Post-Virus
Continued									
Traffic Control/Parking									
Salaries and Benefits	222,310	222,310	231,155	254,894	-	254,894	140,170	55%	-
Pension - Unfunded Liability	30,390	30,390	30,390	24,223	-	24,223	12,111	50%	-
Materials/Supplies	59,150	59,150	37,706	59,150	(7,250)	51,900	14,842	29%	-
Repairs/Maintenance	7,250	7,250	1,649	7,250	-	7,250	0	0%	-
Contracts/Professional Services	211,658	185,199	236,352	136,658	-	136,658	83,681	61%	-
General Liability Insurance	7,649	7,649	7,706	7,529	-	7,529	3,764	50%	-
Administration/Office Costs	13,500	13,500	10,686	13,500	(3,500)	10,000	900	9%	-
Capital Outlay	-	-	-	0	-	-	0	-	-
Debt Service - Vehicle Leases	-	26,459	44,356	26,459	18,000	44,459	22,178	50%	-
	<u>551,907</u>	<u>551,907</u>	<u>600,000</u>	<u>529,663</u>	<u>7,250</u>	<u>536,913</u>	<u>277,647</u>	<u>52%</u>	<u>-</u>
Animal Control									
Salaries and Benefits	142,732	142,732	135,714	142,470	-	142,470	79,407	56%	-
Pension - Unfunded Liability	15,195	15,195	15,195	16,149	-	16,149	8,074	50%	-
Materials/Supplies	21,000	21,000	16,528	19,500	(2,000)	17,500	1,404	8%	-
Repairs/Maintenance	2,250	2,250	119	2,250	-	2,250	0	0%	-
Contracts/Professional Services	5,200	5,200	3,008	6,700	-	6,700	2,407	36%	-
General Liability Insurance	5,099	5,099	5,137	4,857	-	4,857	2,429	50%	-
Administration/Office Costs	1,650	1,650	425	1,650	-	1,650	414	25%	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service - Vehicle Leases	-	-	-	-	-	-	-	-	18,750
	<u>193,126</u>	<u>193,126</u>	<u>176,126</u>	<u>193,576</u>	<u>(2,000)</u>	<u>191,576</u>	<u>94,136</u>	<u>49%</u>	<u>18,750</u>
Fire									
Salaries and Benefits	3,117,288	3,117,288	3,375,613	3,330,654	-	3,330,654	1,766,965	53%	238,126
Reimbursement - Measure H	(400,000)	(400,000)	(400,000)	(400,000)	-	(400,000)	(200,000)	50%	-
Reimbursement - Grant Funds	(70,000)	(70,000)	(111,983)	(70,000)	-	(70,000)	-	0%	-
Reimbursement - Dispatch	204,000	204,000	213,612	219,730	-	219,730	123,229	56%	-
Pension - Unfunded Liability	536,813	536,813	536,813	557,353	-	557,353	278,677	50%	-
Materials/Supplies	219,600	219,600	260,562	189,700	-	189,700	91,655	48%	31,000
Repairs/Maintenance	44,500	44,500	39,762	63,000	(12,500)	50,500	3,769	7%	90,000
Contracts/Professional Services	153,525	153,525	188,807	144,925	(6,500)	138,425	74,178	54%	-
General Liability Insurance	71,390	71,390	71,919	68,730	-	68,730	34,365	50%	-
Administration/Office Costs	26,600	26,600	17,617	46,600	(14,000)	32,600	5,631	17%	20,000
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service - Vehicle Leases	-	-	-	-	-	-	-	-	58,500
	<u>3,903,717</u>	<u>3,903,717</u>	<u>4,192,721</u>	<u>4,150,693</u>	<u>(33,000)</u>	<u>4,117,693</u>	<u>2,178,468</u>	<u>53%</u>	<u>437,626</u>
Community Development									
Salaries and Benefits	380,667	375,167	340,191	682,859	-	682,859	172,455	25%	-
Vacancy Assumption	-	-	-	-	(250,000)	(250,000)	-	0%	-
Pension - Unfunded Liability	30,390	30,390	30,390	56,520	-	56,520	28,260	50%	-
Materials/Supplies	29,250	29,250	24,806	32,900	(3,000)	29,900	9,330	31%	-
Repairs/Maintenance	6,650	6,650	3,484	10,150	(1,500)	8,650	775	9%	-
Contracts/Professional Services	107,225	107,225	188,024	91,475	(10,000)	81,475	64,563	79%	-
General Liability Insurance	10,199	10,199	10,274	17,000	-	17,000	8,500	50%	-
Administration/Office Costs	40,500	40,500	21,617	41,000	(7,000)	34,000	5,066	15%	-
Capital Outlay	8,000	8,000	-	-	-	-	-	-	-
	<u>612,881</u>	<u>607,381</u>	<u>618,786</u>	<u>931,905</u>	<u>(271,500)</u>	<u>660,405</u>	<u>288,949</u>	<u>44%</u>	<u>-</u>



ATTACHMENT D
2020-21 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20			2020-21					Memo Only
	Current Budget	Projected in 2020-21 Budget	Prelim Actual (Unaudited) 12/30/2020	Current Budget 10/21/2020	2nd Quarter Updates	Adjusted Budget 1/20/2022	YTD Actual at 12-30-20	% Used	Program Requests Deferred to Post-Virus
Continued									
Public Works									
Salaries and Benefits	552,071	552,071	537,081	682,982	-	682,982	301,754	44%	181,800
Vacancy Assumption	-	-	-	-	(30,000)	(30,000)	0	0%	-
Reimbursement - Grant Funds	(51,834)	(51,834)	(47,719)	(56,706)	-	(56,706)	-26,218	46%	-
Pension - Unfunded Liability	68,351	68,351	68,351	63,626	-	63,626	31,813	50%	-
Materials/Supplies	124,769	124,769	112,711	113,750	(1,000)	112,750	35,100	31%	36,500
Repairs/Maintenance	46,669	46,669	13,824	62,000	(12,500)	49,500	6,381	13%	69,000
Contracts/Professional Services	90,062	90,062	71,077	89,850	(12,000)	77,850	36,256	47%	29,000
General Liability Insurance	44,436	44,436	44,436	42,962	-	42,962	21,481	50%	-
Administration/Office Costs	38,300	38,300	35,806	40,300	(500)	39,800	17,587	44%	-
Capital Outlay	-	-	-	-	-	-	-	-	52,500
Debt Service - Vehicle Leases	-	-	-	-	-	-	-	-	41,500
	<u>912,825</u>	<u>912,825</u>	<u>835,568</u>	<u>1,038,764</u>	<u>(56,000)</u>	<u>982,764</u>	<u>424,154</u>	<u>43%</u>	<u>410,300</u>
Community Services									
Salaries and Benefits	563,798	583,798	476,373	666,137	-	666,137	253,152	38%	111,283
Vacancy Assumption	-	-	-	-	(130,000)	(130,000)	-	0%	-
Pension - Unfunded Liability	53,182	53,182	53,182	72,669	-	72,669	36,334	50%	-
Materials/Supplies	97,500	97,500	85,147	105,250	(9,500)	95,750	27,423	29%	19,000
Repairs/Maintenance	24,900	24,900	14,772	19,900	-	19,900	840	4%	60,000
Contracts/Professional Services	155,850	155,850	166,856	154,925	(40,650)	114,275	19,100	17%	41,900
General Liability Insurance	20,397	20,397	20,549	21,056	-	21,056	10,528	50%	-
Administration/Office Costs	29,100	29,100	20,711	27,275	(1,800)	25,475	8,155	32%	-
Capital Outlay	30,000	-	34,503	-	-	-	-	-	-
	<u>974,728</u>	<u>964,728</u>	<u>872,094</u>	<u>1,067,212</u>	<u>(181,950)</u>	<u>885,262</u>	<u>355,532</u>	<u>40%</u>	<u>232,183</u>
Housing									
Salaries and Benefits	262,606	252,606	270,509	291,512	-	291,512	87,238	30%	-
Vacancy Assumption	-	-	-	-	(98,000)	(98,000)	0	0%	-
Pension - Unfunded Liability	18,994	18,994	18,994	20,186	-	20,186	10,093	50%	-
Materials/Supplies	1,000.00	-	1,423	370	-	370	370	100%	-
Repairs/Maintenance	-	-	339	21	-	21	21	100%	-
Contracts/Professional Services	32,000	32,000	22,450	22,000	(9,500)	12,500	370	3%	-
Administration/Office Costs	7,000	8,000	2,440	12,610	(5,600)	7,010	1,214	17%	-
Cost Allocation to Housing Funds	-	-	-	-	(100,000)	(100,000)	-50,000	50%	-
	<u>321,599</u>	<u>311,599</u>	<u>316,155</u>	<u>346,698</u>	<u>(213,100)</u>	<u>133,598</u>	<u>49,305</u>	<u>37%</u>	<u>-</u>
Administration, Finance, Non-Dept									
Salaries and Benefits	1,772,979	1,759,979	1,645,088	2,025,958	-	2,025,958	879,915	43%	-
Vacancy Assumption	-	-	-	(508,000)	508,000	-	-	-	-
Pension - Unfunded Liability	142,073	142,073	141,947	165,523	-	165,523	82,761	50%	-
Retiree Medical - Benefits	617,309	617,309	617,309	797,241	-	797,241	398,620	50%	-
Retiree Medical - Unfunded	-	-	-	100,000	-	100,000	-	0%	-
Materials/Supplies	51,685	76,685	44,179	50,780	-	50,780	18,876	37%	-
Repairs/Maintenance	61,860	61,860	52,768	49,300	(3,200)	46,100	18,846	41%	-
Contracts/Professional Services	750,540	750,540	892,968	828,898	(36,000)	792,898	330,884	42%	-
General Liability Insurance	190,941	190,941	190,941	204,029	-	204,029	102,015	50%	-
Administration/Office Costs	140,738	140,738	121,957	129,263	(6,312)	122,951	16,712	14%	391
Contribution to CFD 2013-1	382,000	382,000	381,281	382,000	(382,000)	-	-	-	-
Transfer Out to IVECA Fund	50,429	50,429	40,421	-	-	-	-	-	-
Transfer Out to Developer Fund	-	-	240,577	-	-	-	-	-	-
Cost Allocation	-1,004,721	-1,004,721	-1,004,721	(1,134,988)	-	(1,134,988)	(567,494)	50%	-
Capital Outlay	0	30,000	19,473	-	-	-	-	-	-
Debt Service - Advance	1,470,549	1,470,549	1,470,549	-	-	-	-	-	-
Debt Service - JPIA	633,778	633,778	633,778	443,688	(443,688)	-	-	-	-
	<u>5,260,160</u>	<u>5,302,160</u>	<u>5,488,515</u>	<u>3,533,693</u>	<u>(363,200)</u>	<u>3,170,493</u>	<u>1,281,136</u>	<u>40%</u>	<u>391</u>
Total General Fund Expenditures	<u>\$ 16,776,232</u>	<u>\$ 16,674,001</u>	<u>\$ 16,742,845</u>	<u>\$ 16,439,046</u>	<u>\$ (1,197,000)</u>	<u>\$ 15,242,046</u>	<u>\$ 7,120,661</u>	<u>47%</u>	<u>\$ 1,355,000</u>