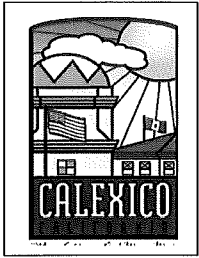


**AGENDA
ITEM**

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AGENDA STAFF REPORT

DATE: January 28, 2019

TO: Mayor and City Council

APPROVED BY: David Dale, City Manager *DD*

PREPARED BY: Karla Lobatos, Finance Director *Kp*

SUBJECT: 2018-19 2nd Quarter Budget Status Report and Proposed Budget Amendment

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Recommendation:

It is recommended that the City Council receive a briefing on the 2nd quarter status of the 2018-19 Budget and consider a resolution to amend the 2018-19 Budget.

Background:

The City Council adopted the City's 2018-19 budget on June 27, 2018. The City Council received a 1st Quarter budget report on November 14, 2018 and amended the budget to include impacts of the revenue measures passed at the November 6, 2018 general election and other operating trends. At this time, staff is presenting a 2nd Quarter budget report. A 2nd quarter budget amendment is proposed to update the budget for six month year-to-date revenue and expenditure results. The objective of this report is to monitor budget compliance and to track the current cost to provide City services.

Discussion & Analysis:

All Funds Year-to-Date Expenditure Summary

A summary of city-wide expenditures, with comparison to the 2018-19 budget, is presented in **Attachment A**. The General Fund has expended 49% of its budget through December 2018, with 51% of the expenditure budget remaining for the balance of the fiscal year. This reflects effective expenditure control practices by City departments. Program expenditures outside of the General Fund are largely dependent upon the timing of capital projects, and are also tracking below 50% for the first half of the year. A few programs have increased activity that support consideration of additional budget authority as discussed below.

General Fund Overview and Fund Balance Projection

A summary of current projections for the General Fund is presented in **Attachment A**. The City continues to make steady progress in working out of the substantial \$4 million fund balance deficit that accumulated during the 2015

**AGENDA
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and 2016 fiscal years. The June 2019 fund balance projection continues to strengthen and is now expected fall below a \$1 million deficit level. Although still a deficit, this is ahead of the original work-out plan adopted by the City Council in June 2016. The City remains on track to complete repayment of its working capital advance from the Waste Water fund and return to a positive total fund balance within the next two years. A longer-term view of the General Fund will be presented to the City Council this spring as it considers the 2019-20 annual budget.

With adoption of the 2018-19 budget, City Council established a General Fund reserve policy to grow its fund balance reserve by \$250,000 per year. The current projection shows that the current working capital position, excluding the long-term Waste Water advance, can exceed this target and reach \$482,000 by June 2019. However, this positive trend is the result of favorable additions to 2017-18 results identified during the 2017-18 year-end close analysis, rather than annual improvements in the 2018-19 fiscal year. The 2017-18 external audit is now underway to further validate the June 20, 2018 General Fund results.

The annual General Fund results projected for the 2018-19 fiscal year are still projected to be a positive \$115,000, but are less than the City Council policy target of a \$250,000 annual surplus. This is primarily due to a long implementation period for the new Ambulance rate structure adopted by City Council in June of last year. Contracts with Ambulance service reimbursement providers are still under negotiation. A full year of Ambulance revenues at the higher rates are anticipated for 2019-20. This can restore the revenue base and help achieve the General Fund financial plan that targets a \$250,000 annual surplus and continued restoration of City fund balance reserves.

2018-19 General Fund Revenues

A summary of General Fund revenues and projections are presented in **Attachment C.**

Total General Fund revenues are now projected at \$16.2 million. Three revenues are proposed for adjustment in the current budget amendment. As discussed above, the Ambulance revenue projection has been reduced while the new rate structure adopted by City Council is fully implemented. The budget impact is \$400,000. Two other revenue sources are trending ahead of budget are are proposed for increase, including \$15,000 for property transfer tax and \$25,000 for Measure H sales tax revenues expected to be available for transfer to support General Fund operations.

2018-19 General Fund Expenditures

Year-to-Date General Fund Expenditures by Department are presented in **Attachment D.**

Salary and Benefits represent the City's largest expenditures. To monitor budget compliance, the City is tracking salary and benefit costs vs. budget on a bi-weekly basis. Through December, General Fund payroll results in total are trending slightly favorable to the bi-weekly adopted budget. The proposed budget amendment reflects \$125,000 in actual payroll savings realized for the July to December operating period.

The Salary and Benefits line is also proposed for adjustment by \$41,000 for Mutual Aid reimbursements received by the Fire Department.

Proposed expenditure adjustments reflect one additional savings line. The Ambulance billing company fee is proportionate to Ambulance fee revenues. Until the Ambulance fee structure is fully implemented, the Fire Department operating budget is realizing savings on this line. The budget is proposed to be reduced by \$100,000. This will partially offset the delay in Ambulance revenues.

With these updates, General Fund expenditures are projected at \$16.1 million.

Programs Outside of General Fund

Measure H

Current sales taxes projections for Measure H have increased by \$25,000 and the budget is proposed to reflect these additional resources available for transfer to the General Fund.

Community Donations Fund #222

Program activity has increased in the Community Donations fund. A \$25,000 budget adjustment is proposed to draw on fund reserves for recreation program activity.

Cannabis Program Fund #256

Program activity has also increased in the Cannabis Program Fund. All costs of development are reimbursed by permit applicants. The budget is proposed for adjustment by \$100,000 to accommodate current permit activity.

Other Operating Grants #299

The Operating Grant fund budget is proposed to increase by \$41,000 for state Mutual Aid reimbursements. These funds are used to reimburse the General Fund Fire Department overtime budget.

LTA Bond (#402) and Operating (#233) Funds

The Street Overlay project #956 has now fully expended the 2012 LTA bond proceeds account as planned. The 2018-19 project budget is proposed for increase by \$5,200,000 to reflect current year project activities. Funds for this budget will be drawn from existing fund reserves.

Fiscal Impact:

The proposed budget amendment authorizes net additional expenditures of \$5 million for the 2018-19 fiscal year, as described in detail above. All proposed expenditure adjustments are covered with current revenues or dedicated fund reserves.

Attachments:

Resolution

Exhibit 1 to Resolution

- A. All Funds Expenditure Summary
- B. General Fund - Fund Balance Projection
- C. General Fund - Revenues
- D. General Fund - Expenditures by Department

RESOLUTION NO. 2019-__

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
A 2018-19 MIDYEAR BUDGET AMENDMENT**

WHEREAS, the City Council adopted the 2018-19 Annual Budget on June 27, 2018; and

WHEREAS, the City Manager has proposed a 2018-19 budget amendment with revenue and expenditure adjustments as listed on 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 2018-19 revenue and expenditure budget for the City of Calexico is amended as listed on Exhibit 1 to this resolution.

PASSED AND ADOPTED at a meeting of the City Council of the City of Calexico this 28th day of January, 2019.

Lewis Pacheco, 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 28th day of January, 2019 by the following vote to-wit:

AYES:
NOES:

ABSTAIN:
ABSENT:

Gabriela T. Garcia, City Clerk

Exhibit 1 to Resolution

**City of Calexico
2018-19 Proposed Midyear Budget Adjustments
January 28, 2019**

				<u>Fund Balance Impact</u>
111	<u>General Fund</u>			
	<u>Beginning Fund Balance</u>			
	2017-18 Results vs. Projection		107,620	
				107,620
	<u>Revenues</u>			
	Property Transfer Tax		15,000	
	Ambulance Billings		(400,000)	
	Measure H Transfer		25,000	
				(360,000)
	<u>Expenditures</u>			
	Salaries and Benefits			
	Vacancy Allowance		125,000	
	Fire Overtime		41,000	
	Mutual Aid Reimbursements		(41,000)	
				125,000
	Program Cost Adjustments			
	Ambulance Billing contract		100,000	
				100,000
	Subtotal, Expenditure reductions			225,000
	<u>Subtotal, General Fund</u>			
	Beginning fund balance actual vs. 2018-19 budget assumption			107,620
	Revenue Increases listed above			(360,000)
	Expenditure adjustments listed above			225,000
	Net impact			<u><u>(27,380)</u></u>
120	<u>Measure H</u>			
	Revenue	Update Sales Tax Revenue Projection	25,000	
	Expenditures	Increase transfer to General Fund for program support	(25,000)	
				-
222	<u>Community Donations</u>			
	Expenditures	Draw fund fund reserves for recreation program support	(25,000)	
				(25,000)
256	<u>Cannabis Program</u>			
	Revenue	Increase budget for reimbursable development activity	100,000	
	Expenditures	Increase budget for reimbursable development activity	(100,000)	
				-
299	<u>Other Operating Grants</u>			
	Revenue	Add Fire Mutual Aid reimbursements	41,000	
	Expenditures	Add Fire OT allocation from General Fund	(41,000)	
				-
233/ 402	<u>LTA Measure D: Bond and Operation Funds</u>			
	Expenditures	233 Street Overlay Project	(4,375,000)	
	Expenditures	956 Street Overlay Project	(825,000)	
				(5,200,000)
All Funds: Total Change to City-wide Expenditure Budget				
			<u>\$ 5,166,000</u>	



2018-19 2nd Quarter Midyear Budget Report
All Funds Expenditure Summary
December 31, 2018

		<u>Expenditures</u>					% Used
		Original Budget	November 2018 Amendment	January 2019 Amendment	Amended Budget	Year-to-Date 1/18/2018	Amended Budget
General Fund							
111	General Fund	16,536,260	(138,000)	(225,000)	16,173,260	7,891,367	49%
120	Measure H	2,526,000			2,526,000	-	0%
Special Revenue Funds							
221	Library Grants	26,500			26,500	5,647	21%
222	Community Donations	52,221		25,000	77,221	72,937	94%
231	HUTA/Gas Tax	1,294,784			1,294,784	-	0%
242	Prop 172-Public Safety Sales T	118,000			118,000	-	0%
243	AB3229/COPS State Grant	100,000			100,000	-	0%
256	Cannabis Program	-		100,000	100,000	55,715	56%
261	Bravo Victoria	545,000			545,000	29,919	5%
271	IVECA	124,000			124,000	124,000	100%
281	Solid Waste	1,910,000			1,910,000	823,753	43%
299	Other Operating Grants	-		41,000	41,000	41,000	100%
712	Business Improvmt Dist (BID)	55,000			55,000	3,225	6%
Housing Funds							
802	Low/Mod Income Housing	1,000			1,000	-	0%
840	CDBG Rev. Loans	9,000			9,000	-	0%
841	Home Rev. Loans	1,000			1,000	-	0%
842	SRRP Rev. Loans	1,800			1,800	-	0%
843	Help Rev. Loans	2,000			2,000	-	0%
Debt Service and Capital Funds							
223	Art In Public Places	15,000			15,000	8,896	59%
233	LTA Measure D	3,948,240		4,375,000	8,323,240	5,900	0%
234/6	TDA Article 3/8E	464,777			464,777	15,368	3%
237	Road Maintenance Rehab	825,000			825,000	285,000	35%
401	Measure H Bond CIP	7,083,675			7,083,675	-	0%
402	LTA 2012B Bond CIP	1,800,000		825,000	2,625,000	2,534,405	97%
411	City Capital Projects	2,196,192			2,196,192	-	0%
412	Capital Grants	6,059,000			6,059,000	1,741,537	29%
430-6	Development Impact Fee Funds	479,082	300,000		779,082	-	0%
474/6	New River	2,000,000			2,000,000	2,832	0%
301	Measure D Bond Debt Service	1,133,000			1,133,000	-	0%
310	MEASURE H Debt Service	1,002,000			1,002,000	2,200	0%
Enterprise Funds							
513	Water Operations	4,786,236			4,786,236	1,739,031	36%
513	Transfer to Water Debt & Capital	3,274,408			3,274,408	-	0%
514	Water Debt Service	982,000			982,000	-	0%
515	Water Development Impact Fees	123,254			123,254	-	0%
516	Water Capital	12,671,000			12,671,000	539,564	4%
522	Airport Operating	467,206			467,206	231,571	50%
544	Wastewater Operating	3,877,028			3,877,028	1,194,952	31%
544	Transfer to WW Capital Funds	1,240,492			1,240,492	-	0%
545	WW Debt Service	1,593,492			1,593,492	-	0%
545	WW Bond Refinance	17,675,000			17,675,000	-	0%
547	Wastewater Capital	6,937,000			6,937,000	171,056	2%
Internal Service Funds							
601/2	Medical Benefits	2,900,622			2,900,622	739,446	25%
603	Workers Compensation	1,457,770			1,457,770	606,450	42%
604	Unemployment Insurance	98,410			98,410	12,394	13%
605	General Liability	1,164,831			1,164,831	234,344	20%
601-5	Net Internal Charges	(5,621,633)			(5,621,633)	(1,592,634)	28%
Agency/District Funds							
903	Hearthstone La Jolla Palms	1,004,000			1,004,000	3,271	0%
904	Towncenter	11,139			11,139	-	0%
905	Venezia	21,274			21,274	-	0%
906	Corsair CFD 2013-1	538,800			538,800	329,859	61%
		105,510,860	162,000	5,141,000	110,813,860	17,853,005	16%



Staff Report Attachment B

**2018-19 2nd Quarter Midyear Budget Report
General Fund
Fund Balance Projection**

	2017-18		2018-19			Notes
	Actual at 1-18-19	Adopted Budget	Proposed Adjustments	Proposed Adjustments	Adjusted Budget	
Annual Activity						
Revenues						
Property Tax	\$ 5,182,936	\$ 5,266,000	\$ 100,000	\$ -	\$ 5,366,000	
Sales Tax	4,633,470	4,298,352			4,298,352	
Other General Revenues	2,033,960	1,996,000		15,000	2,011,000	Property Transfer Tax trend
Program Revenues	2,868,642	2,528,955			2,528,955	
Measure H Transfer	645,373	276,000		25,000	301,000	HDL Sales Tax Analysis
New Revenues						
Hotel Tax Ballot Measure			21,000	-	21,000	
Cannabis Ballot Measure		300,000	400,000	-	700,000	
Water/Wastewater Lease revenue		360,000	(60,000)	-	300,000	
Traffic Control Grant		150,000			150,000	
Traffic Control Grant - County		125,000	(125,000)	-	-	
Ambulance Fee Increase		1,062,000	(500,000)	(400,000)	162,000	Reimbursement contracts under negotiation; delayed implementation of new rates
Building/Development Activity		450,000			450,000	
	15,364,381	16,812,307	(164,000)	(360,000)	16,288,307	
Expenditures						
Salaries and Benefits						
Gross salary and benefits	9,835,048	10,693,295	12,000	41,000	10,746,295	Mutual Aid Overtime
Unfunded PERS liability	1,330,427	1,138,151			1,138,151	
Retiree Health/Medical Admin	383,296	612,000			612,000	
Vacancy Savings		(220,000)	(41,000)	(125,000)	(386,000)	Reflects YTD staff savings
	11,548,771	12,223,446	(29,000)	(84,000)	12,110,446	
Measure H Reimbursement Grant/Other Reimbursements	(1,250,000) (310,578)	(1,250,000) (218,000)		(41,000)	(1,250,000) (259,000)	Mutual Aid Overtime
	9,988,193	10,755,446	(29,000)	(125,000)	10,601,446	
Operating/Capital Costs						
Operating Costs	3,858,546	3,900,332	191,000	(100,000)	3,991,332	Ambulance billing contract savings from delayed fees
General Liability Insurance	433,500	516,174			516,174	
Capital Outlay	26,290	475,171	(300,000)		175,171	Dispatch console
Debt Service - Wastewater Loan	742,554	742,554			742,554	
Debt Service - JPIA Retrospective	-	633,780			633,780	
Contribution to CFD 2013	265,161	274,000			274,000	
Indirect Cost Allocation	(680,098)	(761,197)			(761,197)	
	4,645,953	5,780,814	(109,000)	(100,000)	5,571,814	
Total Expenditures	14,634,145	16,536,259	(138,000)	(225,000)	16,173,259	
Net Annual Operating Results	\$ 730,235	\$ 276,048	\$ (26,000)	\$ (135,000)	\$ 115,048	City Council Policy Direction: +\$250K/Year to Reserves
					0	
Fund Balance						
Beginning Working Capital	\$ (363,087)	\$ (26,048)	\$ 285,575	\$ 107,620	\$ 367,148	
Annual Operating Results	730,235	276,048	(26,000)	(135,000)	115,048	
Ending Working Capital	\$ 367,148	\$ 250,000	259,575	(27,380)	\$ 482,196	
% Annual Expenditures	3%	2%			3%	
Long-term Wastewater Advance	(2,141,440)	(1,452,741)			(1,452,741)	
Total Fund Balance	\$ (1,774,292)	\$ (1,202,741)			\$ (970,545)	
% Annual Expenditures	-12%	-7%			-6%	



Staff Report Attachment C

**2018-19 2nd Quarter Midyear Budget Report
General Fund
Revenues**

	2015-16	2016-17	2017-18	2018-19			
	Actual	Actual	Actual as of 1-18-19	Adopted Budget	1st Quarter Updates	2nd Quarter Updates	Adjusted Budget
General Revenues							
Property Tax							
Property tax	\$ 1,904,293	\$ 1,867,109	\$ 1,814,016	\$ 1,863,000	\$ 100,000	\$ -	\$ 1,963,000
Property Tax in lieu of MVLF	2,769,478	2,814,247	2,919,953	2,958,000	-	-	2,958,000
Residual Tax Increment	495,658	316,876	448,966	445,000	-	-	445,000
Residual - Land Sale	-	202,000	-	-	-	-	-
	5,169,429	5,200,231	5,182,936	5,266,000	100,000	-	5,366,000
Sales Tax							
Sales Tax	3,919,032	4,244,621	4,633,470	4,298,352	-	-	4,298,352
Triple Flip Unwind	597,710	-	-	-	-	-	-
	4,516,742	4,244,621	4,633,470	4,298,352	-	-	4,298,352
Business License							
Business License	480,892	804,632	765,757	760,000	-	-	760,000
Cannabis	-	-	-	300,000	400,000	-	700,000
	480,892	804,632	765,757	1,060,000	400,000	-	1,460,000
Franchise Fees							
PGE/Cable/Other	324,828	312,131	317,962	306,000	-	-	306,000
Solid Waste	432,146	417,990	412,763	420,000	-	-	420,000
	756,974	730,120	730,725	726,000	-	-	726,000
Other Taxes							
TRANSIENT TAX	272,608	290,428	306,478	300,000	30,000	-	330,000
30% to IVECA Fund	(82,267)	(87,129)	(91,944)	(90,000)	(9,000)	-	(99,000)
RL PROP TRNS TX	44,528	40,526	28,631	30,000	-	15,000	45,000
HSG ATH IN LIEU	61,649	62,125	55,718	62,000	-	-	62,000
	296,518	305,950	298,884	302,000	21,000	15,000	338,000
Money and Property							
INVEST EARNINGS	(9,569)	(12,022)	15,452	(10,000)	-	-	(10,000)
RENTS AND CONCESSIONS	218,239	218,659	217,887	218,000	-	-	218,000
Water/Wastewater Leases	-	-	-	360,000	(60,000)	-	300,000
	208,670	206,637	233,339	568,000	(60,000)	-	508,000
Other Miscellaneous Revenue							
MISC INCOME	53,958	74,440	5,255	-	-	-	-
	53,958	74,440	5,255	-	-	-	-
Subtotal, General Revenues	11,483,182	11,566,633	11,850,366	12,220,352	461,000	15,000	12,696,352

Program Revenues

Police

AB 109	10,000	22,644	-	-	-	-	-
VEHICLE CODE FINES	179,313	62,191	32,542	30,000	-	-	30,000
ALARM PERMITS	2,000	1,346	2,087	2,000	-	-	2,000
SRO PROGRAM	-	-	38,462	55,000	-	-	55,000
SPECIAL SERVICE /Misc Revenue	67,832	73,280	78,566	51,000	-	-	51,000
TOWING FEES	40,168	37,143	52,040	46,000	-	-	46,000
LIVESCAN	32,775	34,844	33,532	35,000	-	-	35,000
PRKG MTRS/LOTS	233,035	337,801	336,166	335,000	-	-	335,000
Traffic Control Grant	-	150,000	150,000	150,000	-	-	150,000
Traffic Control Grant - County	-	-	-	125,000	(125,000)	-	-
Parking Citations	125,097	133,940	240,779	200,000	-	-	200,000
ANIMAL LICENSES	4,828	2,520	-	3,000	-	-	3,000
ANIMAL CONTROL	8,242	7,233	13,263	8,000	-	-	8,000
	703,289	862,942	977,437	1,040,000	(125,000)	-	915,000

Continued



Staff Report Attachment C

**2018-19 2nd Quarter Midyear Budget Report
General Fund
Revenues**

	2015-16	2016-17	2017-18	2018-19			
	Actual	Actual	Actual as of 1-18-19	Adopted Budget	1st Quarter Updates	2nd Quarter Updates	Adjusted Budget
Continued							
Fire							
AMBULANCE FEES	489,481	506,291	617,778	530,000	-	-	530,000
AMBULANCE FEES - Prior years	120,377			-			-
AMBULANCE FEES -Fee Study				1,062,000	(500,000)	(400,000)	162,000
FIRE PREVENTION	216,843	287,094	281,967	275,000			275,000
FIRE LATE AND OTHER FEES	9,147	15,726	18,543	12,000			12,000
Operating Grant - Heffernan	-	557,092		-			-
	<u>835,848</u>	<u>1,366,203</u>	<u>918,288</u>	<u>1,879,000</u>	<u>(500,000)</u>	<u>(400,000)</u>	<u>979,000</u>
Community Development							
Planning and Building							
Plan Check Fees	155,633	117,469	99,837	75,000	-	-	75,000
Other Fees				5,000	-	-	5,000
Building permits	219,134	210,558	142,910	351,805	-	-	351,805
Anticipated projects				450,000	-	-	450,000
Mechanical permits	35,001	43,586	34,892	20,000	-	-	20,000
Plumbing permits	15,828	16,505	14,214	25,000	-	-	25,000
Electrical permits	108,230	97,221	56,619	30,000	-	-	30,000
Other permits	2,259	4,779	5,556		-	-	-
Plan Chec Fees				15,000	-	-	15,000
Code Enforcement	14,890	11,782	5,975	-	-	-	-
Engineering							
Encroachment Permits	34,635	58,023	41,014	30,000	-	-	30,000
Plan Check Fees			70,084	50,000	-	-	50,000
Inspection fees	10,796	50,495	153,638	50,000	-	-	50,000
Other permits			5,491	-	-	-	-
Book, maps and publications	165	50	190	150	-	-	150
	<u>596,571</u>	<u>610,469</u>	<u>630,421</u>	<u>1,101,955</u>	<u>-</u>	<u>-</u>	<u>1,101,955</u>
Public Works							
State Highway Maintenance	53,018	42,414	42,414	42,000	-	-	42,000
Other Reimbursements	-	-		-	-	-	-
	<u>53,018</u>	<u>42,414</u>	<u>42,414</u>	<u>42,000</u>	<u>-</u>	<u>-</u>	<u>42,000</u>
Parks, Recreation, and Library							
Recreation program fees	35,773	40,044	52,556	40,000	-	-	40,000
Library fines and penalties	4,878	3,751	4,487	5,000	-	-	5,000
Community Center activities	28,870	22,362	25,699	20,000	-	-	20,000
Parks activities and events	1,837	1,565	1,715	-	-	-	-
Leases	12,600	10,500	11,000	12,000	-	-	12,000
	<u>83,958</u>	<u>78,221</u>	<u>95,457</u>	<u>77,000</u>	<u>-</u>	<u>-</u>	<u>77,000</u>
Administration/Other							
Successor Agency Admin Fee	164,897	133,199	187,991	160,000	-	-	160,000
Special District Admin Fee		16,000	16,635	16,000	-	-	16,000
Subtotal, Program Revenues	<u>2,437,581</u>	<u>3,109,449</u>	<u>2,868,642</u>	<u>4,315,955</u>	<u>(625,000)</u>	<u>(400,000)</u>	<u>3,290,955</u>
Interfund Transfers							
Measure H - Current Year	-	-	535,373	276,000	-	25,000	301,000
Measure H - Prior Year			110,000				
Other Transfers	158,694	4,859		-	-	-	-
	<u>158,694</u>	<u>4,859</u>	<u>645,373</u>	<u>276,000</u>	<u>-</u>	<u>25,000</u>	<u>301,000</u>
Total General Fund Revenues	<u>\$ 14,079,457</u>	<u>\$ 14,680,941</u>	<u>\$ 15,364,381</u>	<u>\$ 16,812,307</u>	<u>\$ (164,000)</u>	<u>\$ (360,000)</u>	<u>\$ 16,288,307</u>
	(0)	-	-	-	-	-	-



2018-19 2nd Quarter Midyear Budget Report
 General Fund Expenditures By Department
 December 31, 2018

	Budget			Actual	Remaining Balance	
	Current Budget	Proposed Adjustments	Midyear Projection	Year-to-Date Jan 18, 2018	\$	%
General Fund Totals				14 Pay periods	Target	46%
<u>Salaries and Benefits</u>						
Full Cost	\$ 12,508,580	\$ 41,000	\$ 12,549,580	\$ 6,501,848	\$ 6,047,731	48%
Vacancy Savings	(261,000)	(125,000)	(386,000)	-	(386,000)	100%
Net Salary and Benefits	12,247,580	(84,000)	12,163,580	6,501,848	5,661,731	47%
Salary Reimbursement - Measure H	(1,250,000)	-	(1,250,000)	(625,000)	(625,000)	50%
Salary Reimbursement - Grant Funds	(270,134)	(41,000)	(311,134)	(109,000)	(202,134)	65%
	10,727,446	(125,000)	10,602,446	5,767,848	4,834,598	46%
<u>Operating Costs</u>						
Administration/Office Costs	370,326	-	370,326	142,422	227,904	62%
Materials/Supplies	803,036	-	803,036	319,056	483,980	60%
Contracts/Professional Services	2,787,435	(100,000)	2,687,435	965,901	1,721,533	64%
General Liability Insurance	516,174	-	516,174	227,541	288,633	56%
Repairs/Maintenance	374,035	-	374,035	145,530	228,506	61%
Capital Outlay and Truck Lease	173,671	-	173,671	-	173,671	100%
	5,024,677	(100,000)	4,924,677	1,800,451	3,124,226	63%
Debt Service - JPIA	633,780	-	633,780	316,890	316,890	50%
Debt Service - Wastewater Loan	742,554	-	742,554	371,277	371,277	50%
Interfund	(730,197)	-	(730,197)	(365,099)	(365,099)	50%
	\$ 16,398,260	\$ (225,000)	\$ 16,173,260	\$ 7,891,367	\$ 8,281,892	51%
	-	-	-	-	-	-
Summary by Department						
<u>Police</u>						
Salaries and Benefits	\$ 3,723,472		\$ 3,723,472	\$ 2,108,084	\$ 1,615,388	43%
Salary Reimbursement - Measure H	(850,000)		(850,000)	(425,000)	(425,000)	50%
Salary Reimbursement - Grant Funds	(159,000)		(159,000)	(79,500)	(79,500)	50%
Administration/Office Costs	115,779		115,779	53,013	62,766	54%
Materials/Supplies	183,904		183,904	68,954	114,950	63%
Contracts/Professional Services	597,418		597,418	139,897	457,521	77%
General Liability Insurance	141,150		141,150	70,575	70,575	50%
Repairs/Maintenance	192,455		192,455	94,974	97,481	51%
Capital Outlay	26,286		26,286	-	26,286	100%
	3,971,464	-	3,971,464	2,030,997	1,940,468	49%
<u>Parking</u>						
Salaries and Benefits	239,426	-	239,426	103,358	136,069	57%
Administration/Office Costs	5,093	-	5,093	7,000	(1,907)	-37%
Materials/Supplies	64,526	-	64,526	32,280	32,246	50%
Contracts/Professional Services	418,650	-	418,650	228,045	190,605	46%
General Liability Insurance	8,850	-	8,850	4,425	4,425	50%
Repairs/Maintenance	8,780	-	8,780	1,469	7,311	83%
Capital Outlay	125,000	-	125,000	-	125,000	100%
	870,325	-	870,325	376,577	493,748	57%
<u>Animal Control</u>						
Salaries and Benefits	153,629	-	153,629	86,898	66,731	43%
Administration/Office Costs	604	-	604	134	470	78%
Materials/Supplies	33,509	-	33,509	7,721	25,788	77%
Contracts/Professional Services	10,110	-	10,110	1,740	8,370	83%
General Liability Insurance	5,900	-	5,900	2,950	2,950	50%
Repairs/Maintenance	6,566	-	6,566	313	6,253	95%
Capital Outlay	15,000	-	15,000	-	15,000	100%
	225,318	-	225,318	99,755	125,562	56%

Continued

**2018-19 2nd Quarter Midyear Budget Report
General Fund Expenditures By Department, Continued
December 31, 2018**

	Budget			Actual	Remaining Balance	
	Current Budget	Midyear Adjustments	Midyear Projection	Year-to-Date Jan 18, 2018	Projection vs. Actual \$	%
Fire				14 Pay periods		
Salaries and Benefits	3,721,759	41,000	3,762,759	2,163,009	1,599,750	43%
Measure H Reimbursements	(400,000)	-	(400,000)	(200,000)	(200,000)	50%
Grant Reimbursements	(59,000)	-	(59,000)	(29,500)	(29,500)	50%
Mutual Aid Reimbursements	-	(41,000)	(41,000)	-	(41,000)	n/a
Administration/Office Costs	29,700	-	29,700	5,671	24,029	81%
Materials/Supplies	162,820	-	162,820	74,152	88,668	54%
Contracts/Professional Services	239,850	(100,000)	139,850	26,112	113,738	81%
General Liability Insurance	82,600	-	82,600	41,300	41,300	50%
Repairs/Maintenance	79,800	-	79,800	12,345	67,455	85%
	<u>3,857,529</u>	<u>(100,000)</u>	<u>3,757,529</u>	<u>2,093,089</u>	<u>1,664,441</u>	<u>44%</u>
Community Development						
Salaries and Benefits	698,186	-	698,186	339,156	359,030	51%
Administration/Office Costs	20,200	-	20,200	6,101	14,099	70%
Materials/Supplies	36,100	-	36,100	10,561	25,539	71%
Contracts/Professional Services	79,150	-	79,150	22,572	56,578	71%
General Liability Insurance	23,600	-	23,600	11,800	11,800	50%
Repairs/Maintenance	7,100	-	7,100	1,527	5,573	78%
Capital Outlay	6,000	-	6,000	-	6,000	100%
	<u>870,336</u>	<u>-</u>	<u>870,336</u>	<u>391,717</u>	<u>478,618</u>	<u>55%</u>
Public Works						
Salaries and Benefits	729,274	-	729,274	211,651	517,623	71%
Grant Reimbursements	(52,134)	-	(52,134)	-	(52,134)	100%
Administration/Office Costs	33,742	-	33,742	16,067	17,675	52%
Materials/Supplies	145,900	-	145,900	58,129	87,771	60%
Contracts/Professional Services	111,194	-	111,194	45,484	65,710	59%
General Liability Insurance	41,300	-	41,300	20,650	20,650	50%
Repairs/Maintenance	38,584	-	38,584	9,303	29,281	76%
Capital Outlay	1,385	-	1,385	-	1,385	100%
	<u>1,049,245</u>	<u>-</u>	<u>1,049,245</u>	<u>361,284</u>	<u>687,961</u>	<u>66%</u>
Community Services						
Salaries and Benefits	694,601	-	694,601	353,400	341,201	49%
Administration/Office Costs	35,840	-	35,840	12,458	23,382	65%
Materials/Supplies	107,710	-	107,710	42,709	65,001	60%
Contracts/Professional Services	170,990	-	170,990	57,030	113,960	67%
General Liability Insurance	29,500	-	29,500	14,750	14,750	50%
Repairs/Maintenance	11,500	-	11,500	4,043	7,457	65%
	<u>1,050,141</u>	<u>-</u>	<u>1,050,141</u>	<u>484,390</u>	<u>565,750</u>	<u>54%</u>
Housing						
Salaries and Benefits	282,821	-	282,821	148,303	134,518	48%
Contracts/Professional Services	31,500	-	31,500	-	31,500	100%
Administration/Office Costs	5,500	-	5,500	1,173	4,327	79%
	<u>319,821</u>	<u>-</u>	<u>319,821</u>	<u>149,476</u>	<u>170,345</u>	<u>53%</u>
Administration, Finance, Non-Department						
Salaries and Benefits	2,265,412	-	2,265,412	987,990	1,277,423	56%
Vacancy Allowance	(261,000)	(125,000)	(386,000)	-	(386,000)	100%
Administration/Office Costs	123,868	-	123,868	40,806	83,063	67%
Materials/Supplies	68,567	-	68,567	24,550	44,017	64%
Contracts/Professional Services	1,128,573	-	1,128,573	445,021	683,551	61%
General Liability Insurance	183,274	-	183,274	61,091	122,183	67%
Repairs/Maintenance	29,250	-	29,250	21,556	7,694	26%
Debt Service - JPIA	633,780	-	633,780	316,890	316,890	50%
Debt Service - Wastewater Loan	742,554	-	742,554	371,277	371,277	50%
Interfund	(730,197)	-	(730,197)	(365,099)	(365,099)	50%
	<u>4,184,081</u>	<u>(125,000)</u>	<u>4,059,081</u>	<u>1,904,082</u>	<u>2,154,999</u>	<u>53%</u>
Total General Fund Expenditures	\$ 16,398,260	\$ (225,000)	\$ 16,173,260	\$ 7,891,367	\$ 8,281,892	51%