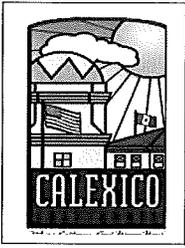


**AGENDA  
ITEM**

**7**



# AGENDA STAFF REPORT

**DATE:** April 19, 2017

**TO:** Mayor and City Council

**APPROVED BY:** Armando G Villa, City Manager

**PREPARED BY:** Eduardo Gutierrez, Interim Finance Director

**SUBJECT:** 2016-17 Midyear Budget Report – March 31, 2017

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**Recommendation:**

It is recommended that the City Council receive a briefing on the status of the 2016-17 Budget. This report is for information only. City Council action will be requested later in an upcoming budget report to amend the 2016-17 budget to reflect emerging trends.

**Background:**

This report presents a nine month 2016-17 midyear budget update to the City Council. Revenue and expenditure information is presented for the General Fund and all other funds of the City. Special analysis is provided for the General Fund because this fund has overspent in prior years and lacks reserves.

At this time, projections indicate that approximately \$1 million in additional General Fund budget reductions will be necessary over the next two and one half months, prior to June 30, 2017, for the General Fund to break even for the 2016-17 fiscal year. Additional information on this newly emerging deficit is presented in the body of this report. The City Manager is discussing departmental line item budgets to identify and implement reductions to achieve this objective. Staff will return to City Council in the next 30 days with specific budget amendments to rebalance the 2016-17 General Fund budget.

For other programs outside of the General Fund, no other June 30, 2017 fund balance deficits are projected at this time. However, budgets are needed for a small list of funds that were not anticipated or included in the adopted 2016-17 budget. These missing budgets will be included in the next 16-17 budget report to City Council.



## Discussion & Analysis:

### *Right-sizing the General Fund*

After two years of dramatic deficit spending in 2014-15 and 2015-16, the City made painful reductions to City services and employee compensation in its 2016-17 budget to balance expenditures within available revenues. The 2016-17 General Fund budget was adopted with a placeholder of \$3.9 million for anticipated reductions while departments and employee associations considered and implemented necessary solutions. In January 2017, a six month midyear budget report restored some revenue sources and identified expenditure reductions to close this gap. At that time, City Council approved a 2016-17 budget amendment to reflect this progress and formally rebalanced the budget.

At this time, 9 months into the fiscal year, budget monitoring of year-to-date actual revenues and expenditures prompt concern that the General Fund could again overspend unless corrective action is taken to reduce or defer program costs through the end of the fiscal year.

### *General Fund Revenues*

A summary of General Fund revenues by category is attached to this report. In total, baseline revenues are projected to fall short of budget by \$180,000. The City's sales tax consultant, HDL, has recently reduced its General Fund sales tax projection by \$50,000. Other revenue budget lines have also proven too high and need adjustment to align with actual 2015 trends. A land parcel sale by the Successor Agency prompts a one-time gain in residual tax increment distribution to taxing agencies, including the City's General Fund, to partially offset other revenue reductions. A one-time \$560,000 grant from the Heffernan Healthcare District to pay for Fire Services also adds to current year revenue. The net projected increase to 2016-17 General Fund revenues is \$380,000.

### *General Fund Expenditures*

A summary of General Fund expenditures by department and category is attached to this report. In total, General Fund expenditures are currently projected to exceed budget by \$1.5 million. These increases include:

- \$560,000 in anticipated but unachieved Fire employee contract reductions. This shortfall has been offset in the current year by a grant from the Heffernan Healthcare District.
- \$500,000 in salary/benefit overruns. This includes \$380,000 for Fire Department staffing backfills and related FLSA overtime to cover employee leave that was omitted in preparing the original 2016-17 budget. Annual employee sick leave cash-outs of \$50,000 were also omitted in the original 2016-17 budget. Leave payouts for separating

employees have contributed to the current year salary/benefit overrun. A net budget augmentation of \$500,000 is needed to cover the cost of current employees through the end of the fiscal year. This projection assumes all currently vacant positions will remain unfilled through June 30, 2017.

- \$273,000 in Police Department equipment anticipated to be paid from Asset Forfeiture funds. This includes installment payments on the camera programs. Accumulated Asset Forfeiture funds were drawn at June 2016 to help balance the 2015-16 budget. A nominal amount of Asset Forfeiture revenues have been received in 2016-17 but ongoing revenues are insufficient to cover the equipment installment payments. With insufficient Asset Forfeiture revenues, the General Fund must cover the cost.
- \$142,000 in unachieved Operation Stonegarden grant reimbursements. The 2016-17 Police Department expenditure budget assumed that \$150,000 in expenditures would be allocated to the Operation Stonegarden grant fund. Approximately \$8,000 in grant reimbursements have been received to date, leaving a shortfall of \$142,000.
- \$180,000 Administrative Costs. Unbudgeted administrative costs of \$180,000 have been identified, including \$80,000 in annual bank fees. Bank fees have stabilized and are now more clearly projected after the recent change in banking services from Rabobank to Wells Fargo. Administrative costs will be shared and allocated to all City funds through an anticipated update to the cost-allocation plan.
- \$70,000 Measure H Reimbursements. The Measure H tax revenue projection provided by the City's sales tax consultant, HDL, has dropped by \$70,000 from budget, following the General Fund sales tax trend. This Measure H revenue shortfall limits the available interfund cost reimbursement budgeted by the General Fund.
- Housing Administrative Recovery. As an offset to this list of overruns, the Housing Department anticipates drawing \$200,000 from the Housing Successor Fund to partially offset the program administrative costs currently funded by the General Fund.

This list of General Fund expenditure issues includes problem areas where an expenditure budget augmentation is needed to complete the 2016-17 fiscal year. Based upon nine months of actual spending, it appears there are a number of other areas where budgeted expenditures might not be needed in the current fiscal year that can be available to help fund these cost overruns. Additional analysis is necessary to confirm lines with available offsetting surplus.

#### *Net 2016-17 Activity*

The net impact of projected 2016-17 General Fund revenue shortfalls and projected expenditure overruns creates an annual budget shortfall of approximately \$1 million. Because the General Fund lacks reserves, this shortfall requires immediate corrective action to identify and suspend or defer expenditures to avoid overspending General Fund resources that the City does not have.

### 2016-17 General Fund Projection

<b>Revenues</b>	
Current Budget	\$ 14,893,165
Projected Shortfalls	(180,000)
Heffernan Grant	<u>560,000</u>
	15,273,165
<b>Expenditures</b>	
Current Budget	14,843,489
Projected Overruns	<u>1,522,133</u>
	16,365,622
<b>Shortfall to Be Addressed</b>	<u><u>\$ (1,092,457)</u></u>

To address this shortfall, budget line items with unspent balances are under review and discussion. Budget reclassifications between categories and between departments will be necessary to achieve budget compliance within the fiscal year. Departments will need to suspend major purchases and defer costs where possible to avoid a 2016-17 General Fund annual deficit.

The City has made tremendous progress in reducing its General Fund annual expenditures from a high of \$19 million in 2014-15 (\$21 million including Measure H) to the current annual projection of \$16 million. Additional incremental General Fund expenditure adjustment to \$15 million is now needed to right-size City programs in the short term within currently available revenues.

#### *Cumulative General Fund Deficit*

On March 15, 2017, City Council received an update on the June 2016 year-end results. At that time, the cumulative General Fund balance deficit at June 30, 2016 was reported at \$3.7 million. A \$3.5 million loan from the Wastewater Fund was previously approved on June 30, 2016 to finance this deficit.

Since March 15, 2017, additional 2016 transactions have been recorded to correct expenditure allocations between fiscal years and to close out Housing and Capital Grant funds for unreimbursed expenditures that needed backfill from the General Fund. At this time, the cumulative General Fund deficit at June 30, 2016 is \$4 million, or \$500,000 more than the authorized \$3.5 million Wastewater Loan. This additional June 2016 deficit will be addressed as the City considers its 2017-18 budget and long-term plan to rebuild its reserves.

The City's external auditors have completed their 2015-16 audit field work and are drafting their audit report. The June 30, 2016 audited financial statements, with the final June 30, 2016 General Fund balance, are expected to be published and presented to the City Council in May.

#### *Programs outside of the General Fund*

A listing of 2016-17 revenues and expenditures for all City funds is attached to this report. The General Fund expenditure issues listed above cover the impact of anticipated revenue shortages in the Measure H, Asset Forfeiture, and Operation Stonegarden Funds. Other program funds outside of the General Fund are projected to operate within available revenues. Formal budgets need to be established for several funds that were unanticipated in the original budget. These appropriations will be submitted to City Council with the next 2016-17 budget report.

#### **Fiscal Impact**

This is the second 2016-17 mid-year budget report provided to assist the City Council in monitoring the City's current financial operations. Staff plans to return to City Council within the next 30 days with proposed 2016-17 budget adjustments to limit current year General Fund expenditures within available revenues. Budgets will also be proposed for non-General Fund programs that were not anticipated in the original 2016-17 budget.

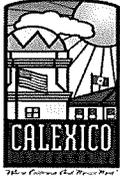
On a parallel track, departments continue development of their 2017-18 program budget requests. City Council budget workshops are planned for May and June 2017 to begin discussion of the upcoming 2017-18 annual budget.

#### **Coordinated With:**

All City Departments have contributed information to assist the Finance Department with this midyear budget update.

#### **Attachments:**

1. 2016-17 General Fund Revenue Projection, March 31, 2017
2. 2016-17 General Fund Expenditure Status, March 31, 2017
3. 2016-17 All Funds Summary, March 31, 2017



City of Calexico

General Fund  
REVENUES  
2016-17 Midyear Update  
March 31, 2017

	2015-16	2016-17			2017-18		Notes
	Actual	Amended Budget	Projection	Variance	Projection	Variance vs Prior Year Projection	
<b>General Revenues</b>							
<b>Property Tax</b>							
PROPERTY TAX	\$ 4,673,771	\$ 4,892,000	\$ 4,892,000	\$ -	\$ 4,892,000	\$ -	
RESIDUAL TAX INCREMENT	495,658	500,000	650,000	150,000	500,000	(150,000)	
	5,169,429	5,392,000	5,542,000	150,000	5,392,000	(150,000)	
<b>Sales Tax</b>							
SALES & USE TAX	4,516,742	4,400,000	4,350,000	(50,000)	4,275,000	(75,000)	HDL 4-10-17
<b>Business License</b>							
	480,892	771,000	771,000	-	771,000	-	
<b>Franchise Fees</b>							
PGE/Cable/Other	324,828	367,000	367,000	-	367,000	-	
Solid Waste	432,146	600,000	432,000	(168,000)	432,000	-	
	756,974	967,000	799,000	(168,000)	799,000	-	
<b>Other Taxes</b>							
TRANSIENT TAX	272,608	273,000	273,000	-	273,000	-	
30% to IVECA Fund	(82,267)	-	(81,000)	(81,000)	(81,000)	-	
RL PROP TRNS TX	44,528	29,000	29,000	-	29,000	-	
HSG ATH IN LIEU	61,649	62,000	62,000	-	62,000	-	
	296,518	364,000	283,000	(81,000)	283,000	-	
<b>Money and Property</b>							
INVEST EARNINGS	(9,569)	5,000	(10,000)	(15,000)	(10,000)	-	
RENTS AND CONCESSIONS	218,239	220,000	220,000	-	220,000	-	
	208,670	225,000	210,000	(15,000)	210,000	-	
<b>Other Miscellaneous Revenue</b>							
VEHICLE LIC FEE	-	16,000	-	(16,000)	-	-	
SB90 ST.MANDATE	49,801	-	-	-	-	-	
CONTRIBUTIONS/DONATIONS	3,202	-	-	-	-	-	
MISC INCOME	955	1,200	1,200	-	1,200	-	
	53,958	17,200	1,200	(16,000)	1,200	-	
<b>Subtotal, General Revenues</b>	<b>11,483,182</b>	<b>12,136,200</b>	<b>11,956,200</b>	<b>(180,000)</b>	<b>11,731,200</b>	<b>(225,000)</b>	
<b>Program Revenues</b>							
<b>Police</b>							
AB 109	10,000	10,000	10,000	-	10,000	-	
VEHICLE CODE FINES AND PARKING CITATIONS	304,410	335,000	335,000	-	335,000	-	
ALARM PERMITS	2,000	2,000	2,000	-	2,000	-	
SRO PROGRAM	-	-	-	-	-	-	
SPECIAL SERVICE	28,701	10,000	10,000	-	10,000	-	
TOWING FEES	40,168	40,000	40,000	-	40,000	-	
LIVESCAN	32,775	30,000	30,000	-	30,000	-	
MISC INCOME	35,699	36,000	36,000	-	36,000	-	
PRKG MTRS/LOTS	233,035	280,000	280,000	-	280,000	-	
TRAFFIC CONTROL GRANT	-	150,000	150,000	-	150,000	-	New Grant
ANIMAL LICENSES	4,828	5,000	5,000	-	5,000	-	
ANIMAL CONTROL	8,242	10,300	10,300	-	10,300	-	
	699,858	908,300	908,300	-	908,300	-	

	2015-16	2016-17			2017-18		Notes
	Actual	Amended Budget	Projection	Variance	Projection	Variance vs Prior Year Projection	
<b><u>General Fund Revenues, Continued</u></b>							
<b><u>Fire</u></b>							
AMBULANCE FEES	489,481	500,000	500,000	-	500,000	-	
AMBULANCE FEES -PY catch up	120,377			-	-	-	
FIRE PREVENTION	216,843	303,000	303,000	-	303,000	-	
FIRE LATE AND OTHER FEES	9,147	7,000	7,000	-	7,000	-	
GRANT			560,000	560,000	-	(560,000)	Heffernan
	<u>835,848</u>	<u>810,000</u>	<u>1,370,000</u>	<u>560,000</u>	<u>810,000</u>	<u>(560,000)</u>	
<b><u>Engineering/Development Services</u></b>							
BUILDING PRMTS	219,134	210,000	210,000	-	210,000	-	
MECHANICAL PRMT	35,001	32,000	32,000	-	32,000	-	
PLUMBING PRMTS	15,828	23,000	23,000	-	23,000	-	
ELEC PERMITS	108,230	110,000	110,000	-	110,000	-	
OTHER CONSTRUCTION PERMITS	2,259	2,000	2,000	-	2,000	-	
ENCROACH PERMIT	34,635	33,000	33,000	-	33,000	-	
PLAN CHECK FEES	148,816	140,000	140,000	-	140,000	-	
PLANNING ADMIN	7,377	90,000	90,000	-	90,000	-	
ENGINEERING FEES	10,796	15,000	15,000	-	15,000	-	
SALE OF MAPS	165	200	200	-	200	-	
CODE ENFORCEMENT	14,890	25,000	25,000	-	25,000	-	
	<u>597,131</u>	<u>680,200</u>	<u>680,200</u>	-	<u>680,200</u>	-	
<b><u>Public Works</u></b>							
MAINT STATE HWY	53,018	42,465	42,465	-	42,465	-	
PARK EVENTS	-	3,000	3,000	-	3,000	-	
	<u>53,018</u>	<u>45,465</u>	<u>45,465</u>	-	<u>45,465</u>	-	
<b><u>Parks, Recreation, and Library</u></b>							
Recreation program fees	35,773	36,000	36,000	-	36,000	-	
Library fines and penalties	4,878	5,000	5,000	-	5,000	-	
Community Center activities	28,870	30,000	30,000	-	30,000	-	
Parks activities and events	1,837	10,000	10,000	-	10,000	-	
Leases	12,600	12,000	12,000	-	12,000	-	
	<u>83,958</u>	<u>93,000</u>	<u>93,000</u>	-	<u>93,000</u>	-	
<b><u>Administration/Other</u></b>							
Successor Agency Admin Fee	164,897	220,000	220,000	-	220,000	-	
<b>Subtotal, Program Revenues</b>	<u>2,434,710</u>	<u>2,756,965</u>	<u>3,316,965</u>	<u>560,000</u>	<u>2,756,965</u>	<u>(560,000)</u>	
<b>Total, External Sources</b>	<u>13,917,892</u>	<u>14,893,165</u>	<u>15,273,165</u>	<u>380,000</u>	<u>14,488,165</u>	<u>(785,000)</u>	
<b><u>Interfund Transfers</u></b>	<u>161,133</u>	-	-	-	-	-	
	<u>161,133</u>	-	-	-	-	-	
<b>Total General Fund Revenues</b>	<u>14,079,024</u>	<u>14,893,165</u>	<u>15,273,165</u>	<u>380,000</u>	<u>14,488,165</u>	<u>(785,000)</u>	

**City of Calexico**  
**FY 2016-17 Midyear Budget Status**  
**March 31, 2017**

**General Fund**  
**Expenditure Summary**

	Budget			Actual	Variance		Notes
	Budget	Projected Increases	Projection at 3-31-17	9 Months Mar 31 2017	Projection vs. Actual \$	%	
<b>General Fund Totals</b>							
<u>Salaries and Benefits</u>							
Full Cost	\$ 12,309,686	\$ 557,092	\$ 12,866,778	\$ 9,814,686	\$ 3,052,092	24%	Fire costs paid by Heffernar
Vacancy Savings	(895,516)	500,000	(395,516)	-	(395,516)	100%	Savings not achieved
Salary Reimbursement - Measure H	(1,250,000)	-	(1,250,000)	(937,500)	(312,500)	25%	
Salary Reimbursement - Grant Funds	(350,000)	142,000	(208,000)	(276,497)	68,497	-33%	Stonegarden grant reduced
	9,814,170	1,199,092	11,013,262	8,600,689	2,412,573	22%	
<u>Operating Costs</u>							
Administration/Office Costs	257,755	120,000	377,755	302,689	75,066	20%	
Materials/Supplies	825,276	-	825,276	354,438	470,838	57%	
Contracts/Professional Services	2,667,470	60,000	2,727,470	1,373,098	1,354,372	50%	
General Liability Insurance	704,247	-	704,247	529,685	174,562	25%	
Repairs/Maintenance	504,534	-	504,534	352,646	151,888	30%	
Capital Outlay and Truck Lease	290,065	273,041	563,106	538,861	24,245	4%	Camera
	5,249,347	453,041	5,702,388	3,451,418	2,250,970	39%	
Debt Service	778,300	-	778,300	583,725	194,575	25%	
Interfund	(998,328)	(130,000)	(1,128,328)	(696,246)	(432,082)	38%	
	<u>\$ 14,843,489</u>	<u>\$ 1,522,133</u>	<u>\$ 16,365,622</u>	<u>\$ 11,939,585</u>	<u>\$ 4,426,036</u>	<u>27%</u>	a) Revenues not available to fund projected increases
	-	a)	-	-	-	-	
<b>Summary by Department</b>							
<u>Police</u>							
Salaries and Benefits	\$ 4,456,712	\$ -	\$ 4,456,712	\$ 3,344,466	\$ 1,112,246	25%	
Salary Reimbursement - Measure H	(850,000)	-	(850,000)	(637,500)	(212,500)	25%	
Salary Reimbursement - Grant Funds	(300,000)	142,000	(158,000)	(112,500)	(45,500)	29%	
Administration/Office Costs	74,518	-	74,518	57,401	17,117	23%	
Materials/Supplies	218,922	-	218,922	71,277	147,645	67%	
Contracts/Professional Services	653,374	-	653,374	330,576	322,798	49%	
General Liability Insurance	147,541	-	147,541	110,656	36,885	25%	
Repairs/Maintenance	269,810	-	269,810	221,844	47,966	18%	
Capital Outlay	52,065	273,041	325,106	315,470	9,636	3%	
	4,722,942	415,041	5,137,983	3,701,690	1,436,293	28%	
	-	-	-	-	-	-	
<u>Parking</u>							
Salaries and Benefits	224,495	-	224,495	121,318	103,177	46%	
Administration/Office Costs	4,326	-	4,326	2,621	1,705	39%	
Materials/Supplies	26,282	-	26,282	16,972	9,310	35%	
Contracts/Professional Services	200,368	-	200,368	152,045	48,323	24%	
General Liability Insurance	11,963	-	11,963	8,972	2,991	25%	
Repairs/Maintenance	6,695	-	6,695	1,509	5,186	77%	
	474,129	-	474,129	303,437	170,692	36%	
	-	-	-	-	-	-	
<u>Animal Control</u>							
Salaries and Benefits	140,837	-	140,837	97,723	43,114	31%	
Administration/Office Costs	1,236	-	1,236	235	1,001	81%	
Materials/Supplies	9,875	-	9,875	790	9,085	92%	
Contracts/Professional Services	7,530	-	7,530	6,467	1,063	14%	
General Liability Insurance	7,975	-	7,975	5,981	1,994	25%	
Repairs/Maintenance	4,429	-	4,429	640	3,789	86%	
	171,882	-	171,882	111,836	60,045	35%	
	-	-	-	-	-	-	

**General Fund  
Expenditure Summary, Continued**

	Budget			Actual	Remaining Balance		Notes
	Budget	Projected Increases	Projection at 3-31-17	9 Months Mar 31 2017	\$	%	
<b>Fire</b>							
Salaries and Benefits	3,161,237	557,092	3,718,329	3,238,344	479,985	13%	
Measure H Reimbursements	(400,000)	-	(400,000)	(300,000)	(100,000)	25%	
Grant Reimbursements	(50,000)	-	(50,000)	(37,500)	(12,500)	25%	
Mutual Aid Reimbursements	-	-	-	(126,497)	126,497		
Administration/Office Costs	26,680	-	26,680	26,873	(193)	-1%	
Materials/Supplies	220,650	-	220,650	86,563	134,087	61%	
Contracts/Professional Services	110,662	-	110,662	61,942	48,720	44%	
General Liability Insurance	111,652	-	111,652	83,739	27,913	25%	
Repairs/Maintenance	94,300	-	94,300	101,303	(7,003)	-7%	
Capital Outlay and Truck Lease	224,000	-	224,000	223,391	609	0%	
	<u>3,499,181</u>	<u>557,092</u>	<u>4,056,273</u>	<u>3,358,159</u>	<u>698,115</u>	<u>17%</u>	
<b>Community Development</b>	-	-	-	-	-	-	
Salaries and Benefits	751,574	-	751,574	483,687	267,887	36%	
Administration/Office Costs	17,884	-	17,884	19,197	(1,313)	-7%	
Materials/Supplies	29,953	-	29,953	17,039	12,914	43%	
Contracts/Professional Services	111,663	-	111,663	7,882	103,781	93%	
General Liability Insurance	29,901	-	29,901	23,926	5,975	20%	
Repairs/Maintenance	8,300	-	8,300	2,468	5,832	70%	
Capital Outlay	6,000	-	6,000	-	6,000	100%	
	<u>955,275</u>	<u>-</u>	<u>955,275</u>	<u>554,198</u>	<u>401,077</u>	<u>42%</u>	
<b>Public Works</b>	-	-	-	-	-	-	
Salaries and Benefits	640,390	-	640,390	465,099	175,291	27%	
Administration/Office Costs	8,200	-	8,200	25,257	(17,057)	-208%	
Materials/Supplies	110,725	-	110,725	76,221	34,504	31%	
Contracts/Professional Services	281,700	-	281,700	107,471	174,229	62%	
General Liability Insurance	50,642	-	50,642	37,982	12,660	25%	
Repairs/Maintenance	93,000	-	93,000	8,647	84,353	91%	
Capital Outlay	8,000	-	8,000	-	8,000	100%	
	<u>1,192,657</u>	<u>-</u>	<u>1,192,657</u>	<u>720,677</u>	<u>471,980</u>	<u>40%</u>	
<b>Community Services</b>	-	-	-	-	-	-	
Salaries and Benefits	784,999	-	784,999	544,877	240,122	31%	
Administration/Office Costs	27,591	-	27,591	15,979	11,612	42%	
Materials/Supplies	149,279	-	149,279	52,478	96,801	65%	
Contracts/Professional Services	233,200	-	233,200	95,180	138,020	59%	
General Liability Insurance	39,876	-	39,876	29,907	9,969	25%	
Repairs/Maintenance	13,950	-	13,950	5,097	8,853	63%	
Capital Outlay	-	-	-	-	-	-	
	<u>1,248,895</u>	<u>-</u>	<u>1,248,895</u>	<u>743,519</u>	<u>505,376</u>	<u>40%</u>	
<b>Housing</b>	-	-	-	-	-	-	
Salaries and Benefits	443,649	(70,000)	373,649	316,401	57,248	15%	
Administration/Office Costs	-	20,000	20,000	20,000	-	0%	
Interfund	-	(200,000)	(200,000)	-	(200,000)	100%	
	<u>443,649</u>	<u>(250,000)</u>	<u>193,649</u>	<u>336,401</u>	<u>(142,752)</u>	<u>-74%</u>	
<b>Administration, Finance, Non-Department</b>	-	-	-	-	-	-	
Salaries and Benefits	1,705,791	70,000	1,775,791	1,202,769	573,022	32%	
Vacancy Allowance	(895,516)	500,000	(395,516)	-	(395,516)	100%	
Administration/Office Costs	97,320	100,000	197,320	135,126	62,194	32%	
Materials/Supplies	59,590	-	59,590	33,098	26,492	44%	
Contracts/Professional Services	1,068,973	60,000	1,128,973	611,535	517,438	46%	
General Liability Insurance	304,697	-	304,697	228,523	76,174	25%	
Repairs/Maintenance	14,050	-	14,050	11,138	2,912	21%	
Capital Outlay	-	-	-	-	-	-	
Debt Service - 2015-16 Interfund Loan	778,300	-	778,300	583,725	194,575	25%	
Interfund	(998,328)	70,000	(928,328)	(696,246)	(232,082)	25%	
	<u>2,134,877</u>	<u>800,000</u>	<u>2,934,877</u>	<u>2,109,667</u>	<u>825,210</u>	<u>28%</u>	

**2016-17 Midyear Budget Report**  
**All Fund Summary**  
**March 31, 2017**

	<u>Revenues</u>			<u>Expenditures</u>			
	<u>Annual</u>	<u>Year-to-Date</u>		<u>Annual</u>	<u>Year-to-Date</u>		
	<u>Budget</u>	<u>3/31/2017</u>	<u>Balance</u>	<u>Budget</u>	<u>3/31/2017</u>	<u>Balance</u>	
<b>General Fund</b>							
111	General Fund	14,893,165	8,479,505	6,413,660	14,843,489	11,939,585	2,903,903
120	Measure H	2,580,000	1,528,332	1,051,668	2,580,000	1,538,606	1,041,394
<b>Special Revenue Funds</b>							
221	Library Grants	32,000	35,309	(3,309)	99,800	35,734	64,066
222	Community Donations	55,000	8,072	46,928	-	59,005	(59,005)
223	Art In Public Places	10,000	942	9,059	10,000	-	10,000
231	HUTA/Gas Tax	850,566	570,932	279,634	925,052	477,906	447,146
233	LTA Measure D	1,213,000	700,994	512,006	3,104,098	146,799	2,957,299
234	TDA Article 3--Bike/Pedestrian Paths	-	-	-	-	-	-
236	TDA Article 8E (Bus Benches/Shelters)	-	-	-	-	3,665	(3,665)
241	Asset Forfeiture Funds	218,176	22,768	195,407	139,000	22,768	116,232
242	Prop 172-Public Safety Sales T	100,000	-	100,000	100,000	75,000	25,000
243	AB3229/COPS State Grant Program	100,000	-	100,000	100,000	75,000	25,000
246	Operation Stonegarden	150,000	8,584	141,416	150,000	-	150,000
253	OES-Office Emergency Services	-	-	-	-	15,700	(15,700)
271	IVECA	80,000	44,652	35,348	102,000	101,141	859
281	Solid Waste	1,665,435	1,220,243	445,192	1,718,265	1,071,595	646,670
299	Other Operating Grants	-	126,497	(126,497)	-	126,497	(126,497)
712	Business Improvmtnt Dist (BID)	-	34,458	(34,458)	-	28,071	(28,071)
<b>Debt Service and Capital Funds</b>							
301	Measure D Bond Debt Service	982,000	916,904	65,096	982,000	257,375	724,625
310	MEASURE H Debt Service	1,000,000	226,837	773,163	1,000,000	228,500	771,500
401	Measure H Bond CIP	-	4,256	(4,256)	-	-	-
402	LTA 2012B Bond CIP	-	16,481	(16,481)	2,500,000	647	2,499,353
411/2	Capital Grants	10,708,408	-	10,708,408	10,708,408	672,197	10,036,211
430-6	Development Impact Fee Funds	-	38,420	(38,420)	-	-	-
460	Corsair, LLC	-	-	-	-	1,920	(1,920)
464	Mega Park	-	-	-	-	-	-
474/6	New River	-	-	-	4,000,000	302,562	3,697,438
477	Hearthstone Improvements	-	-	-	-	-	-
<b>Enterprise Funds</b>							
513	Water Operations	6,488,300	4,530,776	1,957,524	4,859,167	2,545,168	2,313,999
514	Water Debt Service	982,000	401	981,599	982,000	693,510	288,490
515	Water Development Impact Fees	-	28,665	(28,665)	4,446,000	-	4,446,000
516	Water Capital	4,446,000	-	4,446,000	4,446,000	29,100	4,416,900
521/2	Airport Operating	219,200	293,398	(74,198)	310,550	228,414	82,136
544	Wastewater Operating	5,331,000	3,703,659	1,627,341	6,890,826	2,106,069	4,784,757
545	Wastewater Debt Svc--SRF Loan	178,344	-	178,344	178,344	-	178,344
546	Wastewater Development Fees	-	22,302	(22,302)	178,344	-	178,344
547	Wastewater Capital	3,505,000	-	3,505,000	3,505,000	31,738	3,473,262
<b>Internal Service Funds</b>							
601	Medical Benefits - Actives	2,328,588	1,600,779	727,808	2,328,588	1,236,039	1,092,549
602	Medical Benefits - Retirees	385,747	312,130	73,617	385,747	337,120	48,627
603	Workers Compensation	1,159,874	721,251	438,623	1,159,874	331,463	828,411
604	Unemployment Insurance	206,751	145,525	61,226	206,751	7,064	199,687
605	General Liability	1,028,000	771,000	257,000	1,028,000	317,011	710,989
<b>Housing Funds</b>							
802	Low/Mod Income Housing Successor	-	5,791	(5,791)	-	690	(690)
813	13-Home-9072/Tenant Rental Assist.	150,000	-	150,000	150,000	13,724	136,276
840	CDBG Rev. Loans	-	209,982	(209,982)	-	8,135	(8,135)
841	Home Rev. Loans	-	78,622	(78,622)	-	774	(774)
842	SRRP Rev. Loans	-	90,589	(90,589)	-	6,196	(6,196)
843	Help Rev. Loans	-	6,265	(6,265)	-	1,209	(1,209)
846	Calhome Revolving Loans	-	-	-	-	-	-
847	Housing Grants	-	-	-	-	-	-
<b>Agency/District Funds</b>							
901	Bravo Victoria/Eastside Villag	217,664	110,796	106,868	500,000	758	499,242
902	RDIP ASMT 90-1	-	-	-	-	-	-
903	Hearthstone CFD La Jolla Palms	1,386,000	452,971	933,029	1,386,000	736,090	649,910
904	Towncenter CFD	-	-	-	-	-	-
905	Venezia CFD	-	-	-	-	-	-
906	Corsair CFD 2013-1	-	126,656	(126,656)	-	191,736	(191,736)
907	CCEZ	-	-	-	-	-	-
		<u>62,650,217</u>	<u>27,195,743</u>	<u>35,454,474</u>	<u>76,003,302</u>	<u>26,002,280</u>	<u>50,001,022</u>