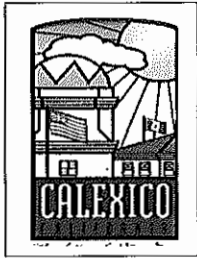


AGENDA
ITEM

15



AGENDA STAFF REPORT

DATE: April 21, 2021

TO: Mayor and City Council

APPROVED BY: Miguel Figueroa, City Manager *MK*

PREPARED BY: Karla Lobatos, Finance Director *KL*

SUBJECT: 2020-21 3rd Quarter Budget Status Report and Proposed Budget Amendment Resolution

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Recommendation:

It is recommended that the City Council receive a briefing on the 3rd 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. Quarterly midyear budget reports have been presented on October 21, 2020 and January 20, 2021. The annual budget was amended on those dates to reflect current revenue and expenditure trends during this period of uncertain coronavirus impacts. A 3rd quarter budget report is provided at this time to monitor budget compliance through March 31 of the current fiscal year. This report reflects a minor uptick in total General Fund revenues and recommends a small reinvestment in deferred Public Safety vehicle replacements. A 3rd quarter budget amendment is proposed to update the budget for current trends and grant activity.

Discussion & Analysis:

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

The City has completed the third 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 69% of its budget through March, 2021. To adjust for current revenue projections, 3rd quarter budget amendments are proposed for the General Fund, Measure H Fund, Library Fund, Transportation and Development Fund, Operating Grants Fund, Solid Waste Fund, Library Development Fund, and Airport Funds.

AGENDA
ITEM

15

2020-21 General Fund Revenues

The General Fund reports on the unrestricted revenues of the City. A summary of General Fund revenue history and projections is presented in **Attachment C**.

Extended coronavirus impacts to local businesses have prompted a continued 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 of \$15.3 million anticipate a \$1.1 million revenue shortfall from an original budget of \$16.4 million, but are improved by \$100,000 from the 2nd Quarter report presented on January 2021. Combined General Fund and Measure H Sales Tax projections have increased by \$175,000 for the year with the assumption that the border will reopen by the end of April. Property Tax and Cannabis Tax also reflect slight increases. Other tax and program revenue projections have declined, with a total General Fund net revenue gain of \$100,000.

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**. The net gain in General Fund revenues is recommended to be reinvested in program expenditures while maintaining a balanced budget. Additions are recommended for Public Safety vehicle and equipment replacements, Traffic Control, Ambulance Support, and for Community Development contract services. These additions are offset by increased grant interfund reimbursements, staff vacancies per year-to-date trend, and other operating/administrative reductions.

General Fund Expenditure Updates

Additions	
Vehicle and Equipment Replacements	\$ 207,889
Traffic Control	130,000
Ambulance Transport and Billing	75,625
Community Development Contract Services	108,500
	<hr/>
	522,014
Deletions	
Staff Vacancies	(223,500)
Interfund Reimbursements	(160,000)
Operating and administrative reductions	(38,514)
	<hr/>
	(422,014)
Net	<hr/>
	\$ 100,000

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. With the net increase in projected revenues, these 3rd Quarter budget amendments begin to address deferred program requests through the replacement of some Public Safety vehicles. The post-virus wish list has been reduced to \$1.2 million. Program expenditure requests will be updated and revisited with the upcoming 2021-22 budget.

Other Fund Amendments

To adjust for current revenue projections, 3rd quarter budget amendments are also proposed for the Measure H Fund, Library Fund, Transportation and Development (TDA) Fund, Operating Grants Fund, Solid Waste Fund, Library Development Fund, and Airport Funds. These amendments adjust to new revenue and grant activity.

New Sales Tax projections increase the Measure H Fund and its annual residual transfer to the General Fund. The Library Fund adjusts to match the annual State Grant award. New Cares Act grants from the State (Housing Project) and County (Water Bill Assistance) are added to the Operating Grant Fund. Grant activities previously budgeted in the TDA fund are being moved to the Airport and General Fund to match TDA eligibility requirements. Library Development Fund activity includes HVAC and Fire Alarm improvements at the Kiki Camarena Library.

Fiscal Impact:

The proposed resolution and budget amendment maintains a balanced General Fund budget and also maintains the June 2020 \$1 million Fund Balance Reserve, while also beginning to reinvest in deferred capital replacements. 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. The City’s budget policy establishes an 8% reserve target of one month of operating expenditures, or \$1.3 million. The upcoming 2021-22 budget will provide options for the City to achieve its 8% reserve target within a 5-year planning horizon.

Attachments:

1. Resolution No. 2021-___ City of Calexico Approving a 2020-21 Midyear Budget Amendment
2. Attachment A 2020-21 City-wide Expenditures – Summary of Year-to-Date Expenditures by Fund
3. Attachment B General Fund - Fund Balance Projection
4. Attachment C General Fund - Revenues
5. Attachment 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 Council received a 2nd Quarter 2020-21 budget update on January 20, 2021, and after consideration, amended the 2020-21 Annual Budget; and

WHEREAS, the City Manager has prepared a 3rd Quarter 2020-21 budget update to brief City Council on the City's current budget status; and

WHEREAS, the City Manager has proposed a 3rd 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 21st day of April, 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. 2021-xx was passed and adopted by the City Council on the 21st day of April 2021 by the following vote to-wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

Gabriela T. Garcia, City Clerk

**City of Calexico
2020-21 Proposed Midyear Budget Adjustments
April 21, 2021**

111 General Fund

		Fund Balance Impact	
<u>Beginning Fund Balance</u>			
2019-20 Preliminary Results vs. 2020-21 2nd Quarter Report		3,302	3,302
<u>Revenues</u>			
Adjust revenues for year-to-date trends:			
Property Tax		22,993	
Sales Tax		75,000	
Other General Revenues		51,650	
Program Revenues		(149,643)	
Measure H Transfer		100,000	
			100,000
<u>Expenditures</u>			
Police	Increase Prop 172 Interfund Reimbursement	50,000	
Police	Reduce Administrative Costs	6,500	
Police	Add Capital Outlay - Patrol Vehicle	(73,000)	
			(16,500)
Traffic	Increase contract services/Traffic Control	(130,000)	
Traffic	Reduce Administrative Costs	1,000	
			(129,000)
Fire	Increase Prop 172 Interfund Reimbursement	50,000	
Fire	Increase contract services/Ambulance Transport	(45,625)	
Fire	Increase contract services/Ambulance Billing	(30,000)	
Fire	Reduce Administrative Costs	3,500	
Fire	Add Capital Outlay - Ambulance	(60,000)	
Fire	Add Capital Outlay - Radios, Wild Dear, Live Monitor, Thermal Camera, Bulletproof Vests	(74,889)	
			(157,014)
Com Dev	Add Vacancy Allowance	108,500	
Com Dev	Increase Contract Services	(108,500)	
Com Dev	Reduce Administrative Costs	6,000	
			6,000
Pub Works	Increase Operating Costs moved from TDA Fund	(15,000)	
Pub Works	Reduce Administrative Costs	1,500	
			(13,500)
Com Services	Reduce Contact Services	20,000	
Com Services	Reduce Administrative Costs	1,000	
			21,000
Housing	Add Vacancy Allowance	40,000	
Housing	Reduce Administrative Costs	2,450	
			42,450
Admin	Add Vacancy Allowance	75,000	
Admin	Increase Code Enforcement Interfund Reimbursement	60,000	
Admin	Reduce Contact Services	5,864	
Admin	Reduce Administrative Costs	5,700	
			146,564
Net General Fund Revenue/Expenditure Operating Impact			(100,000) (0)

2020-21 Proposed Midyear Budget Adjustments, Continued
April 21, 2021

120	Measure H				
	Revenues	Increase Sales Tax Projection	100,000		
	Expenditures	Increase Transfer Out to General Fund	<u>(100,000)</u>		
221	Library Grant				
	Revenues	Increase State Grant Projection	3,686		
	Expenditures	Increase Grant Expenditures	<u>(3,686)</u>		
236	TDA				
	Expenditures	Reduce Salary Costs moved to Airport Fund	22,000		
	Expenditures	Reduce Operating Costs moved to General Fund	<u>15,000</u>		37,000
281	Solid Waste				
	Revenues	Increase Code Enforcement Fee	60,000		
	Expenditures	Increase Code Enforcement Interfund Reimbursement	<u>(60,000)</u>		
299	Operating Grants				
	Revenues	Federal Cares Act - Through State - Housing Project (Hollies)	6,657,266		
	Expenditures	Federal Cares Act - Through State - Housing Project (Hollies)	<u>(6,657,266)</u>		
	Revenues	Federal Cares Act - Through County - Water Bill Assistance	191,000		
	Expenditures	Federal Cares Act - Through County - Water Bill Assistance	<u>(191,000)</u>		
430	Library Development Fees				
	Expenditures	Capital Outlay - Kiki Camarena Library Improvements	<u>(80,000)</u>		(80,000)
522	Airport				
	Expenditures	Increase Salary Costs moved from TDA Fund	<u>(22,000)</u>		(22,000)
					<u>(61,698)</u>
Total, All Funds					
	Beginning Fund Balance				3,302
	Revenues				7,111,952
	Expenditures				<u>(7,176,952)</u>
	Net Fund Balance Impact				<u>(61,698)</u>



ATTACHMENT A
2020-21 3rd Quarter Budget Report

City-wide Expenditures
Summary of Expenditures by Fund

		Budget			YTD Actual	Remaining	% Used	Notes
		Current	Update	Adjusted	at 3-31-21	Budget		
General Fund								
111	General Fund	\$ 15,242,046	\$ 100,000	\$ 15,342,046	\$ 10,573,447	\$ 4,768,599	69%	
120	Measure H Sales Tax	2,625,000		2,625,000	937,500	1,687,500	36%	
Operating Grant Funds								
221	Library Grants	33,635	3,686	37,321	25,433	11,888	68%	Increased Revenue
222	Community Donations	127,174		127,174	19,459	107,714	15%	
231	Gas Tax	2,121,284		2,121,284	988,715	1,132,569	47%	
242	Prop 172/Public Safety Tax	140,000	100,000	240,000	-	240,000	0%	Increased Revenue
243	COPS State Grant Program	140,000		140,000	-	140,000	0%	
255	FEMA/Disaster Recovery	532,150		532,150	519,935	12,215	98%	
256/7	Cannabis/EI Portal Reimb	60,000		60,000	9,021	50,979	15%	
281	Solid Waste	1,992,500	60,000	2,052,500	1,283,778	768,722	63%	New Fee
299	Cares Grant - Housing	-	6,657,266	6,657,266	6,657,266	-	100%	New Grant
299	Cares Grant - Water Bills	-	191,000	191,000	27,934	163,066	15%	New Grant
712	Business Imp District	40,000		40,000	1,333	38,668	3%	
Housing Funds								
802	Successor Housing	2,043,500		2,043,500	67,808	1,975,692	3%	
813	Fed Home - Grant	500,000		500,000	-	500,000	0%	
840	Fed CDBG - Program Income	2,106,000		2,106,000	4,073.87	2,101,926	0%	
841	Fed Home - Program Income	505,000		505,000	3,504	501,496	1%	
842/3	Local Funds	106,000		106,000	851	105,149	1%	
846	CalHome - Program Income	1,000		1,000	461	539	46%	
Capital Project and Debt Service Funds								
223	Art in Public Places	103,000		103,000	-	103,000	0%	
233	LTA/Measure D	2,711,613		2,711,613	104,784	2,606,829	4%	
234/6	Transportation Development	513,673	(37,000)	476,673	21,789	454,884	5%	Costs to Other Funds
237	Road Maintenance Rehab	700,000		700,000	14,023	685,978	2%	
401	Measure H Bond Proceeds	6,564,746		6,564,746	2,235,271	4,329,475	34%	
402	Measure D Bond Proceeds	6,191,000		6,191,000	2,239,220	3,951,780	36%	
411	Local Capital Projects	2,201,826		2,201,826	181	2,201,645	0%	
412	Capital Grants	3,429,000		3,429,000	120,598	3,308,402	4%	
430-6	Development Impact Fees	465,000	80,000	545,000	181,007	363,993	33%	CIP/Library
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	1,269	1,997,731	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	182,600	821,400	18%	
Enterprise Funds								
513	Water Operations	7,691,000		7,691,000	3,809,381	3,881,619	50%	
514	Water Debt Service	26,577,025		26,577,025	22,958,848	3,618,177	86%	Bond Issue
516	Water Capital Program	17,385,000		17,385,000	9,164,560	8,220,440	53%	
522	Airport Operations	443,894	22,000	465,894	245,581	220,313	53%	Salary from TDA
525	Airport Capital	112,677		112,677	1,395	111,282	1%	
544	Wastewater Operations	6,120,000		6,120,000	2,441,168	3,678,832	40%	
545	Wastewater Debt Service	25,905,828		25,905,828	24,732,050	1,173,778	95%	Bond Issue
547	Wastewater Capital	21,368,000		21,368,000	318,322	21,049,678	1%	
CFD/Special Districts								
281	Bravo Victoria	1,039,000		1,039,000	32,229	1,006,771	3%	
903	Hearthstone	1,018,838		1,018,838	3,010	1,015,828	0%	
904/5	Towncenter/Venezia	30,237		30,237	-	30,237	0%	
906	Gran Plaza	676,500		676,500	338,497	338,003	50%	
Internal Service Funds								
601/2	Active and Retire Medical	4,575,743		4,575,743	2,253,600	2,322,142	49%	
603	Workers Compensation	1,285,000		1,285,000	650,045	634,955	51%	
604	Unemployment Insurance	82,906		82,906	6,990	75,916	8%	
605	General Liability Insurance	677,300		677,300	483,849	193,451	71%	
601-5	Net Internal Charges	(6,620,949)	-	(6,620,949)	(3,394,484)	(3,226,464)	51%	
		\$ 166,760,105	\$ 7,176,952	\$ 173,937,057	\$ 90,725,747	\$ 83,211,310	54%	



ATTACHMENT B
2020-21 3rd Quarter Budget Report

General Fund
Fund Balance Projection

	2018-19	2019-20	2020-21			Memo Only Deferred to Post-Virus
	Actual	Actual	Current Budget	3rd Quarter Updates	Adjusted Budget	
Annual Activity						
Revenues						
Property Tax	\$ 5,424,571	\$ 5,835,809	5,994,516.00	\$ 22,993	\$ 6,017,509	
Sales Tax	4,334,264	4,162,826	3,500,000	75,000	3,575,000	
Other General Revenues	2,325,203	2,521,667	2,528,570	51,650	2,580,220	
Program Revenues	3,545,627	3,446,027	2,895,960	(149,643)	2,746,317	
Measure H Transfer	664,697	503,706	323,000	100,000	423,000	
Post-Virus Revenue Restored	-	-	-	-	-	1,247,750
One-time Revenues	600,000	103,504	-	-	-	
	<u>16,894,360</u>	<u>16,573,538</u>	<u>15,242,046</u>	<u>100,000</u>	<u>15,342,046</u>	<u>1,247,750</u>
Expenditures						
Salaries and Benefits						
Gross salary and benefits	10,337,414	10,464,337	12,202,509	-	12,202,509	596,209
Vacancy Assumption	-	-	(508,000)	(223,500)	(731,500)	-
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)	-
Grant/Other Reimbursements	(400,912)	(457,442)	(336,706)	(160,000)	(496,706)	-
	<u>8,686,502</u>	<u>8,756,895</u>	<u>10,107,804</u>	<u>(383,500)</u>	<u>9,724,304</u>	<u>596,209</u>
Operating Costs						
Operating Costs	4,017,799	4,004,262	3,397,435	275,611	3,673,046	538,791
General Liability Insurance	796,274	443,427	453,838	-	453,838	-
Contribution to CFD 2013	298,909	381,281	-	-	-	-
Indirect Cost Allocation	(716,197)	(1,004,721)	(1,234,988)	-	(1,234,988)	-
	<u>4,396,785</u>	<u>3,824,249</u>	<u>2,616,284</u>	<u>275,611</u>	<u>2,891,895</u>	<u>538,791</u>
Capital and Debt Service						
Capital Outlay	25,684	53,976	2,600	207,889	210,489	52,500
Debt Service - Wastewater Loan	742,554	1,470,549	-	-	-	-
Debt Service - JPIA Retrospective	633,780	633,778	-	-	-	-
Debt Service - Leases	7,863	44,356	44,459	-	44,459	60,250
CalPERS - Unfunded Liability	1,087,335	1,363,248	1,573,658	-	1,573,658	-
Retiree Medical - Benefit Payments	503,014	598,715	797,241	-	797,241	-
Retiree Medical - Amortize Liability	-	-	100,000	-	100,000	-
	<u>3,000,231</u>	<u>4,164,621</u>	<u>2,517,958</u>	<u>207,889</u>	<u>2,725,847</u>	<u>112,750</u>
Total Expenditures	<u>16,083,518</u>	<u>16,745,766</u>	<u>15,242,046</u>	<u>100,000</u>	<u>15,342,046</u>	<u>1,247,750</u>
Net Annual Operating Results	<u>\$ 810,842</u>	<u>\$ (172,227)</u>	<u>\$ 0</u>	<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ -</u>
Fund Balance						
Beginning Working Capital Reserve	\$ 367,148	\$ 1,177,990	\$ 1,002,461	\$ 3,302	\$ 1,005,763	Target: One Month of Expenditures With Post Virus Additions
Annual Operating Results	810,842	(172,227)	0	(0)	0	
Ending Working Capital Reserve	<u>\$ 1,177,990</u>	<u>\$ 1,005,763</u>	<u>\$ 1,002,461</u>	<u>\$ 3,302</u>	<u>\$ 1,005,763</u>	
% Annual Expenditures	7%	6%	7%		7%	
Long-term Wastewater Advance	(1,441,715)					
Total Fund Balance	<u>\$ (263,724)</u>	<u>\$ 1,005,763</u>	<u>\$ 1,002,461</u>	<u>\$ 3,302</u>	<u>\$ 1,005,763</u>	<u>\$ 1,382,483</u>
% Annual Expenditures	-2%	6%	7%		7%	8%



General Fund
Revenues

	2018-19	2019-20	2020-21			Notes
	Actual	Actual	Current Budget	3rd Quarter Updates	Adjusted Budget	
General Revenues						
Property Tax						
Property tax	\$ 1,957,997	\$ 2,078,613	\$ 2,106,616	\$ 10,893	\$ 2,117,509	
Property Tax in lieu of MVLF	2,984,974	3,110,247	3,187,900	12,100	3,200,000	
Residual Tax Increment	481,600	606,079	700,000	-	700,000	
Residual - Land Sale		40,870	-	-	-	
	5,424,571	5,835,809	5,994,516	22,993	6,017,509	
Sales Tax						
	4,334,264	4,162,826	3,500,000	75,000	3,575,000	
Business License						
Business License	771,423	752,490	723,100	20,000	743,100	
Cannabis	2,249	46,628	150,000	30,000	180,000	
	773,671	799,118	873,100	50,000	923,100	
Franchise Fees						
PGE/Cable/Other	265,509	293,760	318,779	9,221	328,000	
Solid Waste	440,281	452,976	440,000	-	440,000	
	705,790	746,736	758,779	9,221	768,000	
Other Taxes						
Transient Tax	333,781	310,914	208,571	6,429	215,000	IVECA merged into General Fund 20-21
30% To IVECA Fund	(100,134)	(93,274)	-	-	-	
RL Prop Trns Tx	56,094	29,070	55,000	(15,000)	40,000	
Hsg Ath In Lieu	66,035	128,077	66,000	-	66,000	
	355,776	374,787	329,571	(8,571)	321,000	
Money and Property						
Invest Earnings	(39,315)	5,255	-	-	-	
Rents And Concessions	198,363	239,559	245,000	1,000	246,000	
Water/Wastewater Leases	300,000	306,000	312,120	(0)	312,120	
	459,047	# 550,813	557,120	1,000	558,120	
Other Miscellaneous Revenue						
State VLF	19,776	33,398	-	-	-	
Misc Income	11,143	16,815	10,000	-	10,000	
Sale of Assets	-	103,504	-	-	-	
	30,919	153,717	10,000	-	10,000	
Subtotal, General Revenues	12,084,037	12,623,806	12,023,086	149,643	12,172,729	
Program Revenues						
Police						
Vehicle Code Fines	21,515	17,429	10,500	(500)	10,000	
Alarm Permits	1,061	1,161	2,500	(1,500)	1,000	
SRO Program	84,542	49,224	-	-	-	
Special Service /Misc Revenue	52,233	36,036	30,000	(5,000)	25,000	
Towing Fees	65,230	53,417	40,000	-	40,000	
Livescan	38,160	26,856	20,000	(18,800)	1,200	
Post	3,285	20,285	20,000	(15,000)	5,000	
Assessment District 2005-01	115,552	118,647	118,647	-	118,647	
Prkg Mtrs/Lots	318,875	265,254	150,000	20,000	170,000	
Traffic Control Grant	150,000	150,000	150,000	-	150,000	
Parking Citations	262,316	202,724	106,850	(31,850)	75,000	
Misc Fees/Services	8,792	5,315	150	100	250	
Animal Licenses/Control	11,643	6,672	8,600	(3,600)	5,000	
	1,133,205	953,020	657,247	(56,150)	601,097	



ATTACHMENT C
2020-21 3rd Quarter Budget Report

General Fund
Revenues

	2018-19		2020-21			Notes
	Actual	Actual	Current Budget	3rd Quarter Updates	Adjusted Budget	
Continued						
Fire						
Ambulance Fees	657,912	990,752	1,000,000	-	1,000,000	
Fire Prevention	342,932	284,941	275,000	(25,000)	250,000	
Fire Late And Other Fees	9,924	13,051	33,000	(25,500)	7,500	
Operating Grant - Heffernan	-	-	-	-	-	
	<u>1,010,768</u>	<u>1,288,743</u>	<u>1,308,000</u>	<u>(50,500)</u>	<u>1,257,500</u>	
Community Development						
Planning/Building						
Building permits	340,846	389,513	290,000	-	290,000	
Mechanical permits	73,358	38,180	50,000	(5,000)	45,000	
Plumbing permits	41,934	26,827	30,000	-	30,000	
Electrical permits	96,232	80,805	70,000	-	70,000	
Other permits	82,808	(3,890)	80,300	(78,000)	2,300	
Plan Chec Fees	82,111	83,482	28,000	25,000	53,000	
Code Enforcement	4,775	3,450	700	(100)	600	
Engineering						
Encroachment Permits	80,476	95,979	45,000	-	45,000	
Plan Check Fees	108,383	68,787	50,000	15,000	65,000	
Inspection fees	100,108	56,142	10,000	5,100	15,100	
Book, maps and publications	61	110	-	300	300	
	<u>1,011,090</u>	<u>839,384</u>	<u>654,000</u>	<u>(37,700)</u>	<u>616,300</u>	
Public Works						
State Highway Maintenance Fees	42,414	42,414	42,000	-	42,000	
	-	-	-	5,400	5,400	
	<u>42,414</u>	<u>42,414</u>	<u>42,000</u>	<u>5,400</u>	<u>47,400</u>	
Parks, Recreation, and Library						
Recreation program fees	52,474	28,258	1,714	(1,594)	120	
Library fines and penalties	3,859	4,168	1,500	(600)	900	
Community Center activities	46,315	20,504	1,500	(1,500)	-	
Parks activities and events	-	13,230	3,799	(3,799)	-	
Leases	13,200	11,000	12,000	-	12,000	
CDCAC	-	2,858	3,200	(3,200)	-	
	<u>115,848</u>	<u>80,017</u>	<u>23,713</u>	<u>(10,693)</u>	<u>13,020</u>	
Administration/Other						
Successor Agency Admin Fee	215,233	200,426	180,000	-	180,000	
Special District Admin Fee	17,068	17,022	16,000	-	16,000	
Other	-	25,000	15,000	-	15,000	
Subtotal, Program Revenue	<u>3,545,627</u>	<u>3,446,027</u>	<u>2,895,960</u>	<u>(149,643)</u>	<u>2,746,317</u>	
Interfund Transfers						
Measure H	664,697	503,706	323,000	100,000	423,000	
Solid Waste	600,000	-	-	-	-	
Other	-	-	-	-	-	
	<u>1,264,697</u>	<u>503,706</u>	<u>323,000</u>	<u>100,000</u>	<u>423,000</u>	
Total General Fund Revenue	<u>\$ 16,894,360</u>	<u>\$ 16,573,538</u>	<u>\$ 15,242,046</u>	<u>\$ 100,000</u>	<u>\$ 15,342,046</u>	



ATTACHMENT D
2020-21 3rd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20 <u>Actual</u>	2020-21			YTD Actual 3/31/2021	% Used	Memo Only
		<u>Current</u>	<u>Budget Updates</u>	<u>Adjusted</u>			Program Requests Deferred to Post-Virus
General Fund in Total							
Salaries and Benefits							
Salary and Benefits	\$ 10,464,337	\$ 12,202,509	-	\$ 12,202,509	\$ 8,367,808	73%	\$ 596,209
Vacancy Assumption	-	(508,000)	(223,500)	(731,500)			
Reimbursement - Measure H	(1,250,000)	(1,250,000)	-	(1,250,000)	(937,500)	75%	-
Reimbursement - Other Funds	(457,442)	(336,706)	(160,000)	(496,706)	(371,761)	75%	-
	8,756,895	10,107,804	(383,500)	9,724,304	7,058,547	73%	596,209
Operating Costs							
Materials/Supplies	761,727	720,880	15,000	735,880	419,904	57%	170,500
Repairs/Maintenance	263,129	333,400	-	333,400	189,328	57%	277,000
Contracts/Professional Service	2,377,736	1,994,849	286,761	2,281,610	1,531,087	67%	70,900
General Liability Insurance	443,427	453,838	-	453,838	340,378	75%	-
Administration/Office Costs	317,753	348,306	(26,150)	322,156	153,886	48%	20,391
Contribution to CFD 2013-1	381,281	-	-	-	-	-	-
Transfers Out to Other Funds	283,918	-	-	-	-	-	-
Cost Allocation	(1,004,721)	(1,234,988)	-	(1,234,988)	(926,241)	75%	-
	3,824,249	2,616,284	275,611	2,891,895	1,708,341	59%	538,791
Capital and Debt Service							
Capital Outlay	53,976	2,600	207,889	210,489	2,510	1%	52,500
Debt Service - Advance	1,470,549	-	-	-	-	-	-
Debt Service - JPIA	633,778	-	-	-	-	-	-
Debt Service - Vehicle Leases	44,356	44,459	-	44,459	25,874	58%	60,250
Pension - Unfunded Liability	1,363,248	1,573,658	-	1,573,658	1,180,243	75%	-
Retiree Medical - Benefits	598,715	797,241	-	797,241	597,931	75%	-
Retiree Medical - Unfunded	-	100,000	-	100,000	-	0%	-
	4,164,621	2,517,958	207,889	2,725,847	1,806,558	66%	112,750
	\$ 16,745,766	\$ 15,242,046	100,000	\$ 15,342,046	\$ 10,573,447	69%	\$ 1,247,750

Detail by Department

Police							
Salaries and Benefits	\$ 3,434,020	\$ 4,125,043	-	\$ 4,125,043	\$ 2,903,092	70%	\$ 64,999
Reimbursement - Measure H	(850,000)	(850,000)	-	(850,000)	(637,500)	75%	-
Reimbursement - Grant Funds	(297,739)	(210,000)	(50,000)	(260,000)	(195,000)	75%	-
Reimbursement - Dispatch	(213,612)	(219,730)	-	(219,730)	(192,244)	87%	-
Pension - Unfunded Liability	467,986	597,409	-	597,409	448,057	75%	-
Materials/Supplies	178,664	176,900	-	175,900	90,757	52%	84,000
Repairs/Maintenance	136,411	148,350	-	148,350	93,921	63%	58,000
Contracts/Professional Services	607,243	565,718	-	565,718	270,869	48%	-
General Liability Insurance	92,466	87,673	-	87,673	65,755	75%	-
Administration/Office Costs	87,442	74,480	(6,500)	68,980	41,314	60%	-
Capital Outlay	-	2,600.00	73,000	75,600.00	2,510	3%	-
Debt Service - Vehicle Leases	-	-	-	-	-	-	-
	3,642,881	4,498,443	16,500	4,514,943	2,891,530	64%	206,999



ATTACHMENT D
2020-21 3rd Quarter Budget Report

General Fund
Expenditure Summary

	<u>2019-20</u>	<u>2020-21</u>			<u>YTD Actual</u>		<u>Memo Only</u>
	<u>Actual</u>	<u>Current</u>	<u>Budget Updates</u>	<u>Adjusted</u>	<u>3/31/2021</u>	<u>% Used</u>	<u>Program Requests Deferred to Post-Virus</u>
Continued							
Traffic Control/Parking							
Salaries and Benefits	231,155	254,894	-	254,894	212,688	83%	-
Pension - Unfunded Liability	30,390	24,223	-	24,223	18,167	75%	-
Materials/Supplies	37,706	52,100	-	52,100	31,787	61%	-
Repairs/Maintenance	1,649	6,950	-	6,950	618	9%	-
Contracts/Professional Services	236,352	201,658	130,000	331,658	208,769	63%	-
General Liability Insurance	7,706	7,529	-	7,529	5,646	75%	-
Administration/Office Costs	10,686	10,000	(1,000)	9,000	1,716	19%	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service - Vehicle Leases	44,356	44,459	-	44,459	25,874	58%	-
	<u>600,000</u>	<u>601,813</u>	<u>129,000</u>	<u>730,813</u>	<u>505,266</u>	<u>69%</u>	<u>-</u>
Animal Control							
Salaries and Benefits	135,714	142,470	-	142,470	114,876	81%	-
Pension - Unfunded Liability	15,195	16,149	-	16,149	12,111	75%	-
Materials/Supplies	16,528	17,500	-	17,500	4,326	25%	-
Repairs/Maintenance	119	2,250	-	2,250	0	0%	-
Contracts/Professional Services	3,008	6,700	-	6,700	3,236	48%	-
General Liability Insurance	5,137	4,857	-	4,857	3,643	75%	-
Administration/Office Costs	425	1,650	-	1,650	672	41%	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service - Vehicle leases	-	-	-	-	-	-	18,750
	<u>176,126</u>	<u>191,576</u>	<u>-</u>	<u>191,576</u>	<u>138,865</u>	<u>72%</u>	<u>18,750</u>
Fire							
Salaries and Benefits	3,375,613	3,330,654	-	3,330,654	2,641,857	79%	238,126
Reimbursement - Measure H	(400,000)	(400,000)	-	(400,000)	(300,000)	75%	-
Reimbursement - Grant Funds	(111,983)	(70,000)	(50,000)	(120,000)	(90,000)	75%	-
Reimbursement - Dispatch	213,612	219,730	-	219,730	192,244	87%	-
Pension - Unfunded Liability	536,813	557,353	-	557,353	418,015	75%	-
Materials/Supplies	260,562	185,200	-	185,200	140,551	76%	31,000
Repairs/Maintenance	39,762	44,700	-	44,700	31,854	71%	90,000
Contracts/Professional Services	188,807	148,225	75,625	223,850	162,578	73%	-
General Liability Insurance	71,919	68,730	-	68,730	51,548	75%	-
Administration/Office Costs	17,617	33,100	(3,500)	29,600	12,489	42%	20,000
Capital Outlay	-	-	134,889	134,889	-	-	-
Debt Service - Vehicle Leases	-	-	-	-	-	-	-
	<u>4,192,721</u>	<u>4,117,693</u>	<u>157,014</u>	<u>4,274,707</u>	<u>3,261,136</u>	<u>76%</u>	<u>379,126</u>
Community Development							
Salaries and Benefits	340,191	682,859	-	682,859	251,250	77%	-
Vacancy Assumption	-	(250,000)	(108,500)	(358,500)	-	-	-
Pension - Unfunded Liability	30,390	56,520	-	56,520	42,390	75%	-
Materials/Supplies	24,806	29,400	-	29,400	14,710	50%	-
Repairs/Maintenance	3,484	8,650	-	8,650	1,640	19%	-
Contracts/Professional Services	188,024	81,975	108,500	190,475	144,604	76%	-
General Liability Insurance	10,274	17,000	-	17,000	12,750	75%	-
Administration/Office Costs	21,617	34,000	(6,000)	28,000	9,175	33%	-
Capital Outlay	-	-	-	-	-	-	-
	<u>618,786</u>	<u>660,405</u>	<u>(6,000)</u>	<u>654,405</u>	<u>476,518</u>	<u>73%</u>	<u>-</u>



General Fund
Expenditure Summary

Continued	2019-20	2020-21			YTD Actual		Memo Only
	Actual	Current	Budget Updates	Adjusted	3/31/2021	% Used	Program Requests Deferred to Post-Virus
Public Works							
Salaries and Benefits	537,081	682,982	-	682,982	456,728.43	70%	181,800
Vacancy Assumption	-	(30,000)	-	(30,000)	-		
Reimbursement - Grant Funds	(47,719)	(56,706)	-	(56,706)	(41,761.04)	74%	-
Pension - Unfunded Liability	68,351	63,626	-	63,626	47,719.26	75%	-
Materials/Supplies	112,711	112,750	15,000	127,750	67,675.67	53%	36,500
Repairs/Maintenance	13,824	49,500	-	49,500	13,766.98	28%	69,000
Contracts/Professional Services	71,077	77,850	(1,500)	76,350	57,833.31	76%	29,000
General Liability Insurance	44,436	42,962	-	42,962	32,221.71	75%	-
Administration/Office Costs	35,806	39,800	-	39,800	23,383.40	59%	-
Capital Outlay	-	-	-	-	-		52,500
Debt Service - Vehicle Leases	-	-	-	-	-		41,500
	835,568	982,764	13,500	996,264	657,567.73	66%	410,300
Community Services							
Salaries and Benefits	476,373	666,137	-	666,137	386,043.00	72%	111,283
Vacancy Assumption	-	(130,000)	-	(130,000)	-		
Pension - Unfunded Liability	53,182	72,669	-	72,669	54,501.66	75%	-
Materials/Supplies	84,110	95,750	-	95,750	39,111.03	41%	19,000
Repairs/Maintenance	11,744	26,900	-	26,900	10,711.05	40%	60,000
Contracts/Professional Services	167,115	107,275	(20,000)	87,275	48,581.21	56%	41,900
General Liability Insurance	20,549	21,056	-	21,056	15,792.12	75%	-
Administration/Office Costs	19,586	25,475	(1,000)	24,475	12,250.12	50%	-
Capital Outlay	6,962	-	-	-	-		-
	839,621	885,262	(21,000)	864,262	566,990	66%	232,183
Housing							
Salaries and Benefits	270,509	291,512	-	291,512	109,980	72%	-
Vacancy Assumption	-	(98,000)	(40,000)	(138,000)	-		
Pension - Unfunded Liability	18,994	20,186	-	20,186	15,139	75%	-
Materials/Supplies	1,423	500	-	500	468	94%	-
Repairs/Maintenance	339	-	-	-	-		-
Contracts/Professional Services	22,450	12,550	-	12,550	9,898	79%	-
Administration/Office Costs	2,440	6,850	(2,450)	4,400	1,844	42%	-
Cost Allocation to Housing Funds	-	(100,000)	-	(100,000)	(75,000)	75%	-
	316,155	133,598	(42,450)	91,148	62,329	68%	-
Administration, Finance, Non-Dept							
Salaries and Benefits	1,663,682	2,025,958	-	2,025,958	1,291,295	66%	-
Vacancy Assumption	-	-	(75,000)	(75,000)	-		
Reimbursement - Other Funds	-	-	(60,000)	(60,000)	(45,000)	75%	-
Pension - Unfunded Liability	141,947	165,523	-	165,523	124,142	75%	-
Retiree Medical - Benefits	598,715	797,241	-	797,241	597,931	75%	-
Retiree Medical - Unfunded	-	100,000	-	100,000	-	0%	-
Materials/Supplies	45,216	50,780	-	50,780	30,519	60%	-
Repairs/Maintenance	55,797	46,100	-	46,100	36,816	80%	-
Contracts/Professional Services	893,660	792,898	(5,864)	787,034	624,718	79%	-
General Liability Insurance	190,941	204,029	-	204,029	153,022	75%	-
Administration/Office Costs	122,132	122,951	(5,700)	117,251	51,043	44%	391
Contribution to CFD 2013-1	381,281	-	-	-	-		-
Transfer Out to IVECA Fund	40,421	-	-	-	-		-
Transfer Out to Developer Fund	243,497	-	-	-	-		-
Cost Allocation	(1,004,721)	(1,134,988)	-	(1,134,988)	(851,241)	75%	-
Capital Outlay	47,014	-	-	-	-		-
Debt Service - Advance	1,470,549	-	-	-	-		-
Debt Service - JPIA	633,778	-	-	-	-		-
	5,523,908	3,170,493	(146,564)	3,023,929	2,013,244	67%	391
Total General Fund Expenditures	\$ 16,745,766	\$ 15,242,046	100,000	\$ 15,342,046	\$ 10,573,447	69%	\$ 1,247,750