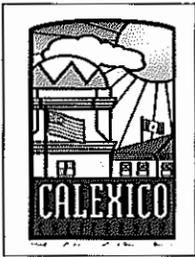


AGENDA
ITEM

16



AGENDA STAFF REPORT

DATE: January 22, 2020

TO: Mayor and City Council

APPROVED BY: David Dale, City Manager *DD*

PREPARED BY: Karla Lobatos, Finance Director *Kp*

SUBJECT: 2019-20 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 2019-20 Budget and consider a resolution to amend the 2019-20 Budget.

Background:

The City Council adopted the City's 2019-20 budget on June 28, 2019. A 1st quarter budget report was provided on October 23, 2019. The purpose of this 2nd quarter report is to update the General Fund's Fund Balance projection for preliminary 2018-19 (unaudited) results and to monitor 2019-20 budget compliance through the 2nd quarter of the fiscal year. A 2019-20 budget amendment is proposed to update various revenue and expenditure accounts to reflect year-to-date trends. With proposed amendments, the current General Fund projection shows that the City is on track to achieve a 5% operating reserve by the June 30, 2020 end of the current fiscal year.

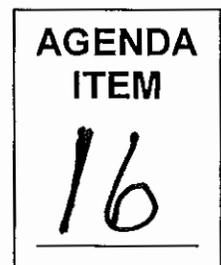
Discussion & Analysis:

2019-20 City-wide Year-to-Date Expenditures

The City has completed the first quarter of the 2019-20 fiscal year on track with the annual expenditure budget plan. A summary of city-wide year-to-date expenditures by fund is presented in **Attachment 1**. The General Fund has expended 47% of its budget through January 6, 2020. City-wide expenditures have been incurred for 31% of the annual budget.

Several budgets outside of the General Fund are recommended for update to reflect current activity and additional revenues available to support City programs. Funds with proposed increases include:

- #221 Library Grants
- #222 Donations
- #256 Cannabis Developer Reimbursements



- #257 El Portal Developer Reimbursements
- #412 Capital Grants/#901 Caesar Chavez Project
- #842 Local Housing Fund

2018-19 General Fund Preliminary (Unaudited) Results and Updated Fund Balance Projection

The 2018-19 year-end close process is nearing completion. The General Fund projection as of June 30, 2019 has been updated in **Attachment 2**. Revenues have been increased for additional revenue accruals. Expenditures have also increased primarily to fund additional liability claim exposure. The net impact to the General Fund's Fund Balance has been a reduction of about \$249,000 since the last report to City Council in October, 2019.

2019-20 General Fund Activity

A summary of General Fund revenue history and projections is presented in **Attachment 3**.

The 2019-20 revenue projection has decreased by \$83,000. Property Taxes have increased by \$106,000 due to an increase in the City's secured assessed valuation and also due to an increase in residual tax increment distributed from a Successor Agency land sale. Other updates include a less aggressive revenue assumption for Cannabis taxes and for Ambulance fees.

A summary of General Fund expenditures by department is presented in **Attachment 4**. Total 2019-20 General Fund expenditures are projected to drop by \$83,000 to offset the proposed revenue updates, with no proposed net change to 2019-20 operations. Expenditure updates include salary and benefit updates to correct the Fire Department medical benefit cost; updated Police Chief contract; and two new partial year FTES including technicians in the Community Development and Human Resources Departments. Proposed revenue and expenditure adjustments are fully offset by year-to-date achieved vacancy savings.

Fiscal Impact:

With the early Wastewater Loan debt retirement approved with the 1st Quarter budget report in October, 2019, the City's General Fund will be positioned to have a positive Fund Balance at June 2020 for the first time since 2014. The 2019-20 General Fund ending Fund Balance projection is currently \$903,000, or 5% of annual expenditures.

Attachments:

Resolution

1. 2019-20 City-wide Expenditures – Summary of Year-to-Date Expenditures by Fund
2. General Fund - Fund Balance Projection
3. General Fund - Revenues
4. General Fund - Expenditures by Department

RESOLUTION NO. 2020-__

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
A 2019-20 MIDYEAR BUDGET AMENDMENT**

WHEREAS, the City Council adopted the 2019-20 Annual Budget on June 28, 2019; and

WHEREAS, the City Manager has prepared a 2nd Quarter 2019-20 budget update to brief City Council on the City's budget status;

WHEREAS, the City Manager has proposed a 2019-20 budget adjustment as listed in Exhibit 1 to this resolution;

WHEREAS, the City Manager has proposed two staff additions to the City's adopted 2019-20 staffing plan;

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

1. The 2019-20 budget is amended as listed in Exhibit 1 to this resolution;
2. 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;
3. The 2019-20 General Fund staffing plan is amended to include the following positions:
 - a. Human Resources Technician
 - b. Community Development Technician

PASSED AND ADOPTED at a meeting of the City Council of the City of Calexico this 22nd day of January, 2020.

Bill Hodge, 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 22nd day of January, 2020 by the following vote to-wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

Gabriela T. Garcia, City Clerk

**City of Calexico
2019-20 Proposed Midyear Budget Adjustments
January 22, 2020**

111 <u>General Fund</u>	<u>Fund Balance Impact</u>
<u>Beginning Fund Balance</u>	
2018-19 Results vs. Prior October 2019 1st Quarter Budget Report	(249,303)
	(249,303)
<u>Revenues</u>	
Property Tax - AV Growth and Residual Tax Increment	66,000
Residual Property Tax Increment - Successor Agency Land Sales	40,000
Cannabis Tax	(150,000)
Franchise Tax - Fee Sunset	(60,000)
Franchise Tax - Solid Waste - YTD Trend	35,000
Housing In-Lieu pass-through payment (with corresponding expenditure update)	16,000
Ambulance - 12 month trend	(50,000)
Successor Agency Admin Fee	20,000
	(83,000)
<u>Expenditures</u>	
Salaries and Benefits	
Fire	Restore 100% Health Benefit (82,000)
Police	Police Chief contract (7,000)
Community Development Tech	New FTE Partial Year (26,000)
Admin HR Tech	New FTE Partial Year (29,000)
Vacancy allowance	243,000
	99,000
Program Cost Adjustments	
Admin	Housing In-Lieu pass-through payment (16,000)
Admin	Reclassify contracts budget to Com De 40,000
Community Development	Reclassify contracts budget from Admi (40,000)
	(16,000)
	83,000
221 <u>Library Grant</u>	
Program Expenditures	(8,465)
To add 2019-20 budget for carryover of unspent 2018-19 State Grant	(8,465)
222 <u>Community Donations</u>	
Program Expenditures	(50,000)
To add 2019-20 budget for year-to-date donations	(50,000)
256 <u>Cannabis Program</u>	
Revenue	Increase budget for reimbursable development activity 40,000
Expenditures	Increase budget for reimbursable development activity (40,000)
257 <u>El Portal</u>	
Revenue	Increase budget for reimbursable development activity 10,000
Expenditures	Increase budget for reimbursable development activity (10,000)
842 <u>Local Housing Fund</u>	
Program Expenditures	(12,000)
To add 2019-20 budget from available fund balance for fire proof file cabinets	(12,000)
412 <u>Capital Grants/Project #901 Ceasar Chavez</u>	
Revenue	Increase budget for reimbursable grant activity 1,000,000
Expenditures	Increase budget for reimbursable grant activity (1,000,000)

All Funds: Total Increase to City-wide Expenditure Budget

1,103,535



ATTACHMENT 1
2019-20 2nd Quarter Budget Report

City-wide Expenditures
Summary of Expenditures by Fund

	<u>Current Budget</u>	<u>Proposad Updates</u>	<u>Adjusted Budget</u>	<u>YTD Actual at 1-6-20</u>	<u>% Used</u>	<u>Notes</u>
General Fund						
111 General Fund	\$ 16,578,018	\$ (83,000)	\$ 16,495,018	\$ 7,798,460	47%	
120 Measure H Sales Tax	2,637,000		2,637,000	1,012,995	38%	
Operating Grant Funds						
221 Library Grants	25,200	8,465	33,665	9,334	28%	
222 Community Donations	77,000	50,000	127,000	84,525	67%	
231 Gas Tax	1,631,741		1,631,741	498,766	31%	
242 Prop 172/Public Safety Tax	140,000		140,000	70,000	50%	
243 COPS State Grant Program	100,000		100,000	50,000	50%	
256 Cannabis	10,000	40,000	50,000	20,775	42%	
257 El Portal	-	10,000	10,000	2,858	29%	
271 IVECA	134,000		134,000	133,695	100%	
281 Solid Waste	2,070,000		2,070,000	715,088	35%	
712 Business Imp District	65,000		65,000		0%	
Housing Funds						
802 Successor Housing	5,000		5,000	1,214	24%	
840 Fed CDBG - Program Income	6,000		8,000	2,401	40%	
841 Fed Home - Program Income	8,000		8,000	1,214	15%	
842/3 Local Funds	2,000	12,000	14,000	12,149	87%	
Capital Project and Debt Service Funds						
223 Art in Public Places	103,000		103,000	-	0%	
233 LTA/Measure D	2,103,089		2,103,089	514,456	24%	
234/6 Transportation Development	495,248		495,248	9,856	2%	
237 Road Maintenance Rehab	681,911		681,911	30,000	4%	
401 Measure H Bond Proceeds	1,192,998		1,192,998	159,084	13%	
402 Measure D Bond Proceeds	6,025,000		6,025,000	4,955,461	82%	
411 Local Capital Projects	2,189,547		2,189,547	-	0%	
412 Capital Grants	540,000	1,000,000	1,540,000	743,549	48%	
430-6 Development Impact Fees	849,106		849,106	132,807	16%	
452-64 Development Projects	2,409,109		2,409,109	9,900	0%	
474-6 New River Projects	2,000,000		2,000,000	-	0%	
301 Measure D Debt 2012 Bonds	1,131,500		1,131,500	222,250	20%	
302 Measure D Debt 2018 Bonds	661,850		661,850	254,100	38%	
310 Measure H Debt Service	1,002,000		1,002,000	194,800	19%	
Enterprise Funds						
513 Water Operations	7,105,000		7,105,000	3,040,357	43%	
514 Water Debt Service	1,026,000		1,026,000	744,276	73%	
516 Water Capital Program	11,789,000		11,789,000	321,547	3%	
522 Airport Operations	450,324		450,324	197,090	44%	
525 Airport Capital	212,677		212,677	54,500	26%	
544 Wastewater Operations	6,120,000		6,120,000	2,600,083	42%	
545 Wastewater Debt Service	39,000		39,000	12,596	32%	
547 Wastewater Capital	11,096,010		11,096,010	986,509	9%	
CFD/Special Districts						
261 Bravo Victoria	985,000		985,000	16,937	2%	
903 Hearthstone	1,118,567		1,118,567	389,357	35%	
904 Towncenter	8,368		8,368	-	0%	
905 Venezia	21,522		21,522	-	0%	
906 Gran Plaza	548,000		548,000	332,904	61%	
Internal Service Funds						
601/2 Active and Retire Medical	3,063,988		3,063,988	1,823,777	60%	
603 Workers Compensation	1,517,160		1,517,160	241,392	16%	
604 Unemployment Insurance	72,992		72,992	6,188	8%	
605 General Liability Insurance	1,100,131		1,100,131	619,104	56%	
601-5 Net Internal Charges	(5,754,271)		(5,754,271)	(2,690,461)	47%	
	\$85,392,784	\$ 1,037,465	\$86,430,249	\$ 26,335,894	31%	



ATTACHMENT 2
2019-20 2nd Quarter Budget Report

General Fund
Fund Balance Projection

	2018-19		2019-20		
	October City Council Report (Unaudited) 10/10/2019	January City Council Report (Unaudited) 1/22/2020	Current Budget	Proposed Updates	Adjusted Budget
Annual Activity					
Revenues					
Property Tax	\$ 5,424,571	\$ 5,424,571	\$ 5,519,800	\$ 106,000	\$ 5,625,800
Sales Tax	4,304,091	4,334,264	4,300,000	-	4,300,000
Other General Revenues	2,313,824	2,322,523	2,602,879	(159,000)	2,443,879
Program Revenues	3,555,175	3,542,850	3,422,147	(30,000)	3,392,147
Measure H Transfer	636,184	664,697	387,000	-	387,000
Other One-time Revenues	600,000	600,000	103,500	-	103,500
	16,833,844	16,888,903	16,335,326	(83,000)	16,252,326
Expenditures					
Salaries and Benefits					
Gross salary and benefits	10,282,786	10,330,317	10,669,421	144,000	10,813,421
Vacancy Allowance			-	(243,000)	(243,000)
Unfunded PERS liability	1,087,335	1,087,335	1,363,373		1,363,373
Retiree Medical	540,014	540,014	617,309		617,309
	11,910,135	11,957,666	12,650,104	(99,000)	12,551,104
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)		(1,250,000)
Grant/Other Reimbursements	(351,441)	(402,618)	(291,834)		(291,834)
	10,308,694	10,305,049	11,108,270	(99,000)	11,009,270
Operating/Capital Costs					
Operating Costs	3,964,365	4,000,234	3,553,100	16,000	3,569,100
General Liability Insurance	516,274	796,274	441,899		441,899
Capital Outlay	33,547	25,684	44,000		44,000
Debt Service - Wastewater Loan	742,554	742,554.38	1,470,549		1,470,549
Debt Service - JPIA Retrospective	633,780	633,780	633,778		633,778
Contribution to CFD 2013	298,909	298,909	300,000		300,000
Transfers Out	23,932	23,932	31,143		31,143
Indirect Cost Allocation	(716,197)	(716,197)	(1,004,721)		(1,004,721)
	5,497,164	5,805,171	5,469,748	16,000	5,485,748
Total Expenditures	15,805,858	16,110,220	16,578,018	(83,000)	16,495,018
			(0)		
Net Annual Operating Results	\$ 1,027,986	\$ 778,684	\$ (242,692)	\$ -	\$ (242,692)
Fund Balance					
Beginning Working Capital	\$ 367,148	\$ 367,148	\$ 1,395,134	\$ (249,303)	\$ 1,145,831
Annual Operating Results	1,027,986	778,684	(242,692)	-	(242,692)
Ending Working Capital	\$ 1,395,134	\$ 1,145,831	\$ 1,152,442	\$ (249,303)	\$ 903,139
% Annual Expenditures	9%	7%	7%		5%
Long-term Wastewater Advance	(1,452,741)	(1,452,741)	-	-	-
Total Fund Balance	\$ (57,607)	\$ (306,910)	\$ 1,152,442	\$ (249,303)	\$ 903,139
% Annual Expenditures	0%	-2%	7%		5%



ATTACHMENT 3
2019-20 2nd Quarter Budget Report

General Fund
Revenues

	2016-17	2017-18	2018-19		2019-20		
	Actual	Actual	October City Council Report 10/10/19	January City Council Report 1/22/20	Current Budget	Updates	Projected 1/22/20
General Revenues							
Property Tax							
Property tax	\$ 1,867,109	\$ 1,814,016	\$ 1,957,997	\$ 1,957,997	\$ 1,974,800	\$ 66,000	\$ 2,040,800
Property Tax in lieu of MVLF	2,814,247	2,922,620	2,984,974	2,984,974	3,045,000	-	3,045,000
Residual Tax Increment	316,876	448,966	481,600	481,600	500,000	-	500,000
Residual - Land Sale	202,000	-	-	-	-	40,000	40,000
	5,200,231	5,185,603	5,424,571	5,424,571	5,519,800	106,000	5,625,800
Sales Tax							
	4,244,621	4,633,470	4,304,091	4,334,264	4,300,000	-	4,300,000
Business License							
Business License	804,632	765,757	787,284	771,423	773,100	-	773,100
Cannabis	-	-	2,249	2,249	250,000	(150,000)	100,000
	804,632	765,757	789,532	773,671	1,023,100	(150,000)	873,100
Franchise Fees							
PGE/Cable/Other	312,131	317,962	265,509	265,509	318,779	(60,000)	258,779
Solid Waste	417,990	412,763	440,281	440,281	405,000	35,000	440,000
	730,120	730,725	705,790	705,790	723,779	(25,000)	698,779
Other Taxes							
TRANSIENT TAX	290,428	306,478	355,600	333,781	342,857	-	342,857
30% to IVECA Fund	(87,129)	(91,944)	(106,680)	(100,134)	(102,857)	-	(102,857)
RL PROP TRNS TX	40,526	25,785	56,094	56,094	55,000	-	55,000
HSG ATH IN LIEU	62,125	55,718	66,024	66,035	50,000	16,000	66,000
	305,950	296,038	371,038	355,776	345,000	16,000	361,000
Money and Property							
INVEST EARNINGS	(12,022)	15,452	(73,815)	(39,418)	-	-	-
RENTS AND CONCESSIONS	218,659	217,887	198,363	198,363	185,000	-	185,000
Water/Wastewater Leases	-	-	300,000	300,000	306,000	-	306,000
	206,637	233,339	424,548	458,945	491,000	-	491,000
Other Miscellaneous Revenue							
State VLF	-	-	19,776	19,776	20,000	-	20,000
Misc Income	74,440	5,434	3,140	8,565	-	-	-
Sale of Assets	-	-	-	-	103,500	-	103,500
	74,440	5,434	22,916	28,341	123,500	-	123,500
Subtotal, General Revenues	11,566,633	11,850,366	12,042,486	12,081,357	12,526,179	(53,000)	12,473,179
Program Revenues							
Police							
AB 109	22,644	-	-	-	-	-	-
VEHICLE CODE FINES	62,191	32,542	21,515	21,515	25,000	-	25,000
ALARM PERMITS	1,346	2,087	1,061	1,061	10,000	-	10,000
SRO PROGRAM	-	38,462	84,542	84,542	65,000	-	65,000
SPECIAL SERVICE /Misc Revenue	73,280	58,449	52,233	52,233	46,000	-	46,000
TOWING FEES	37,143	52,040	65,230	65,230	60,000	-	60,000
LIVESCAN	34,844	33,532	38,160	38,160	35,000	-	35,000
Assessment District 2005-01	-	-	115,552	115,552	118,647	-	118,647
PRKG MTRS/LOTS	337,801	336,166	316,098	316,098	321,000	-	321,000
Traffic Control Grant	150,000	150,000	150,000	150,000	150,000	-	150,000
Traffic Control Grant - County	-	-	-	-	-	-	-
Parking Citations	133,940	235,268	273,616	262,316	225,000	-	225,000
Misc Fees/Services	-	25,628	8,792	12,076	7,000	-	7,000
ANIMAL Licenses/Control	9,753	13,263	11,643	11,643	11,500	-	11,500
	862,942	977,437	1,138,444	1,130,428	1,074,147	-	1,074,147

Continued



ATTACHMENT 3
2019-20 2nd Quarter Budget Report

General Fund
Revenues

	2016-17	2017-18	2018-19		2019-20		
	Actual	Actual	October City Council Report 10/10/19	January City Council Report 1/22/20	Current Budget	Projected 1/22/20	
Continued							
Fire							
AMBULANCE FEES	506,291	617,778	657,912	657,912	750,000	(50,000)	700,000
FIRE PREVENTION	287,094	281,967	342,932	342,932	300,000	-	300,000
FIRE LATE AND OTHER FEES	15,726	18,543	9,924	9,924	33,000	-	33,000
Assessment District 2005-01	-	-	-	-	-	-	-
Operating Grant - Heffernan	557,092	-	-	-	-	-	-
	<u>1,366,203</u>	<u>918,288</u>	<u>1,010,768</u>	<u>1,010,768</u>	<u>1,083,000</u>	<u>(50,000)</u>	<u>1,033,000</u>
Community Development							
Planning/Building							
Building permits	210,558	134,762	339,346	340,846	300,000	-	300,000
Anticipated projects	-	-	-	-	-	-	-
Mechanical permits	43,586	28,299	73,358	73,358	65,000	-	65,000
Plumbing permits	16,505	13,793	41,934	41,934	30,000	-	30,000
Electrical permits	97,221	52,233	96,232	96,232	80,000	-	80,000
Other permits	4,779	20,452	82,888	82,888	85,000	-	85,000
Plan Chec Fees	-	96,994	87,891	82,081	80,000	-	80,000
Code Enforcement	11,782	5,975	4,775	4,775	3,000	-	3,000
Engineering							
Encroachment Permits	58,023	41,014	80,476	80,476	85,000	-	85,000
Plan Check Fees	117,469	2,843	-	-	-	-	-
Other Fees	-	80,228	-	-	-	-	-
Plan Check Fees	-	-	108,383	108,383	115,000	-	115,000
Inspection fees	50,495	153,638	100,106	100,106	110,000	-	110,000
Book, maps and publications	50	190	11	11	-	-	-
	<u>610,469</u>	<u>630,421</u>	<u>1,015,400</u>	<u>1,011,090</u>	<u>953,000</u>	<u>-</u>	<u>953,000</u>
Public Works							
State Highway Maintenance	42,414	42,414	42,414	42,414	42,000	-	42,000
	<u>42,414</u>	<u>42,414</u>	<u>42,414</u>	<u>42,414</u>	<u>42,000</u>	<u>-</u>	<u>42,000</u>
Parks, Recreation, and Library							
Recreation program fees	40,044	52,556	52,474	52,474	40,000	-	40,000
Library fines and penalties	3,751	4,487	3,859	3,859	3,000	-	3,000
Community Center activities	22,362	25,699	46,315	46,315	30,000	-	30,000
Parks activities and events	1,565	1,715	-	-	4,000	-	4,000
Leases	10,500	11,000	13,200	13,200	12,000	-	12,000
	<u>78,221</u>	<u>95,457</u>	<u>115,848</u>	<u>115,848</u>	<u>89,000</u>	<u>-</u>	<u>89,000</u>
Administration/Other							
Successor Agency Admin Fee	133,199	187,991	215,233	215,233	160,000	20,000	180,000
Special District Admin Fee	16,000	16,635	17,068	17,068	16,000	-	16,000
Rents/CDCAC	-	-	-	-	5,000	-	5,000
Subtotal, Program Revenues	<u>3,109,449</u>	<u>2,868,642</u>	<u>3,555,175</u>	<u>3,542,850</u>	<u>3,422,147</u>	<u>(30,000)</u>	<u>3,392,147</u>
Interfund Transfers							
Measure H	-	645,373	636,184	664,697	387,000	-	387,000
Solid Waste	-	-	600,000	600,000	-	-	-
Other	4,859	-	-	-	-	-	-
	<u>4,859</u>	<u>645,373</u>	<u>1,236,184</u>	<u>1,264,697</u>	<u>387,000</u>	<u>-</u>	<u>387,000</u>
Total General Fund Revenues	<u>\$ 14,680,941</u>	<u>\$ 15,364,381</u>	<u>\$ 16,833,844</u>	<u>\$ 16,888,903</u>	<u>\$ 16,335,326</u>	<u>\$ (83,000)</u>	<u>\$ 16,252,326</u>



ATTACHMENT 4
2019-20 2nd Quarter Budget Report

General Fund Expenditures By Department
December 31, 2019

	Budget			Actual	Remaining Balance	
	Current Budget	Proposed Adjustments	Midyear Projection	Year-to-Date Jan 3, 2019	\$	%
General Fund Totals						
<u>Salaries and Benefits</u>						
Full Cost	\$ 12,650,104	\$ 144,000	\$ 12,794,104	\$ 6,028,862	\$ 6,765,242	53%
Vacancy Savings	-	(243,000)	(243,000)	-	(243,000)	100%
Net Salary and Benefits	12,650,104	(99,000)	12,551,104	6,028,862	6,522,242	52%
Salary Reimbursement - Measure H	(1,250,000)	-	(1,250,000)	(625,000)	(625,000)	50%
Salary Reimbursement - Grant Funds	(291,834)	-	(291,834)	73,459	(365,293)	125%
	11,108,270	(99,000)	11,009,270	5,477,321	5,531,949	50%
<u>Operating Costs</u>						
Administration/Office Costs	432,300	-	432,300	133,861	298,439	69%
Materials/Supplies	762,350	-	762,350	347,628	414,722	54%
Contracts/Professional Services	1,947,250	16,000	1,963,250	995,149	968,101	49%
General Liability Insurance	441,899	-	441,899	221,715	220,184	50%
Repairs/Maintenance	411,200	-	411,200	142,736	268,464	65%
Contribution to CFD 2013-1	300,000	-	300,000	-	300,000	100%
Transfers Out to IVECA Fund	31,143	-	31,143	-	31,143	100%
Capital Outlay	44,000	-	44,000	30,127	13,873	32%
	4,370,141	16,000	4,386,141	1,871,215	2,514,926	57%
Debt Service - JPIA	633,778	-	633,778	316,889	316,889	50%
Debt Service - Wastewater Loan	1,470,549	-	1,470,549	735,275	735,275	50%
Interfund	(1,004,721)	-	(1,004,721)	(493,377)	(511,344)	51%
	\$ 16,578,018	\$ (83,000)	\$ 16,495,018	\$ 7,907,323	\$ 8,587,695	52%
<u>Summary by Department</u>						
Police						
Salaries and Benefits	\$ 4,184,949	\$ 7,000	\$ 4,191,949	\$ 1,946,365	\$ 2,245,584	54%
Salary Reimbursement - Measure H	(850,000)	-	(850,000)	(425,000)	(425,000)	50%
Salary Reimbursement - Grant Funds	(170,000)	-	(170,000)	(85,000)	(85,000)	50%
Salary Reimbursement - Dispatch	(204,000)	-	(204,000)	108,862	(312,862)	153%
Administration/Office Costs	127,180	-	127,180	52,317	74,863	59%
Materials/Supplies	175,700	-	175,700	94,420	81,280	46%
Contracts/Professional Services	484,068	-	484,068	186,559	297,509	61%
General Liability Insurance	91,788	-	91,788	46,233	45,554	50%
Repairs/Maintenance	184,500	-	184,500	67,968	116,532	63%
Capital Outlay	-	-	-	-	-	-
	4,024,185	7,000	4,031,185	1,992,724	2,038,461	51%
Parking						
Salaries and Benefits	251,566	-	251,566	124,491	127,076	51%
Administration/Office Costs	13,500	-	13,500	5,043	8,457	63%
Materials/Supplies	59,150	-	59,150	12,964	46,186	78%
Contracts/Professional Services	211,658	-	211,658	64,801	146,857	69%
General Liability Insurance	7,649	-	7,649	3,853	3,796	50%
Repairs/Maintenance	7,250	-	7,250	940	6,310	87%
Capital Outlay	-	-	-	-	-	-
	550,773	-	550,773	212,092	338,682	61%
Animal Control						
Salaries and Benefits	167,226	-	167,226	71,267	95,959	57%
Administration/Office Costs	300	-	300	154	146	49%
Materials/Supplies	17,500	-	17,500	8,270	9,230	53%
Contracts/Professional Services	8,850	-	8,850	1,437	7,413	84%
General Liability Insurance	5,099	-	5,099	2,568	2,531	50%
Repairs/Maintenance	3,450	-	3,450	-	3,450	100%
	202,426	-	202,426	83,697	118,729	59%

Continued

General Fund Expenditures By Department, Continued
December 31, 2019

	Budget			Actual Year-to-Date Jan 6, 2019	Remaining Balance	
	Current Budget	Midyear Adjustments	Midyear Projection		Projection vs. Actual \$	%
Fire						
Salaries and Benefits	3,557,302	82,000	3,639,302	1,862,544	1,776,758	49%
Measure H Reimbursements	(400,000)		(400,000)	(200,000)	(200,000)	50%
Grant Reimbursements	(70,000)		(70,000)	(35,000)	(35,000)	50%
Dispatch Allocation	204,000		204,000	108,862	95,138	47%
Administration/Office Costs	34,450	-	34,450	5,386	29,064	84%
Materials/Supplies	201,100		201,100	116,061	85,039	42%
Contracts/Professional Services	145,675		145,675	87,323	58,352	40%
General Liability Insurance	71,390		71,390	35,960	35,431	50%
Repairs/Maintenance	63,000		63,000	20,533	42,467	67%
	<u>3,806,918</u>	<u>82,000</u>	<u>3,888,918</u>	<u>2,001,669</u>	<u>1,887,249</u>	<u>49%</u>
Community Development						
Salaries and Benefits	377,793	26,000	403,793	216,535	187,258	46%
Administration/Office Costs	39,300	-	39,300	10,425	28,875	73%
Materials/Supplies	28,750	-	28,750	8,938	19,812	69%
Contracts/Professional Services	68,925	40,000	108,925	87,927	20,998	19%
General Liability Insurance	10,199	-	10,199	5,137	5,062	50%
Repairs/Maintenance	6,650	-	6,650	1,490	5,160	78%
Capital Outlay	8,000	-	8,000	-	8,000	100%
	<u>539,617</u>	<u>66,000</u>	<u>605,617</u>	<u>330,452</u>	<u>275,164</u>	<u>45%</u>
Public Works						
Salaries and Benefits	667,091		667,091	240,624	426,467	64%
Grant Reimbursements	(51,834)	-	(51,834)	(24,265)	(27,568)	53%
Administration/Office Costs	38,300	-	38,300	12,500	25,800	67%
Materials/Supplies	125,100	-	125,100	47,217	77,883	62%
Contracts/Professional Services	87,400	-	87,400	43,430	43,970	50%
General Liability Insurance	44,436	-	44,436	22,218	22,218	50%
Repairs/Maintenance	49,000	-	49,000	8,522	40,478	83%
	<u>959,493</u>	<u>-</u>	<u>959,493</u>	<u>350,245</u>	<u>609,248</u>	<u>63%</u>
Community Services						
Salaries and Benefits	673,487	-	673,487	290,142	383,345	57%
Administration/Office Costs	28,800	-	28,800	8,358	20,442	71%
Materials/Supplies	105,800	-	105,800	38,168	67,632	64%
Contracts/Professional Services	139,750	-	139,750	88,786	50,964	36%
General Liability Insurance	20,397	-	20,397	10,275	10,123	50%
Repairs/Maintenance	14,000	-	14,000	7,563	6,437	46%
	<u>982,235</u>	<u>-</u>	<u>982,235</u>	<u>443,292</u>	<u>538,943</u>	<u>55%</u>
Housing						
Salaries and Benefits	280,198	-	280,198	92,939	187,259	67%
Administration/Office Costs	7,000	-	7,000	187	6,813	97%
Materials/Supplies	1,000	-	1,000	603	397	40%
Contracts/Professional Services	32,000	-	32,000	17,051	14,949	47%
	<u>320,198</u>	<u>-</u>	<u>320,198</u>	<u>110,780</u>	<u>209,418</u>	<u>65%</u>
Administration, Finance, Non-Department						
Salaries and Benefits	2,490,491	29,000	2,519,491	1,183,955	1,335,536	53%
Vacancy Allowance	-	(243,000)	(243,000)	-	(243,000)	100%
Administration/Office Costs	143,470	-	143,470	39,491	103,979	72%
Materials/Supplies	48,250	-	48,250	20,988	27,262	57%
Contracts/Professional Services	768,924	(24,000)	744,924	417,834	327,089	44%
General Liability Insurance	190,941	-	190,941	95,471	95,470	50%
Repairs/Maintenance	83,350	-	83,350	35,719	47,631	57%
Capital Outlay	36,000	-	36,000	30,127	5,873	16%
Debt Service - JPIA	633,778	-	633,778	316,889	316,889	50%
Debt Service - Wastewater Loan	1,470,549	-	1,470,549	735,275	735,275	50%
Contribution to CFD 2013-1	300,000	-	300,000	-	300,000	100%
Transfers Out to IVECA Fund	31,143	-	31,143	-	31,143	100%
Interfund	(1,004,721)	-	(1,004,721)	(493,377)	(511,344)	51%
	<u>5,192,174</u>	<u>(238,000)</u>	<u>4,954,174</u>	<u>2,382,372</u>	<u>2,571,803</u>	<u>52%</u>
Total General Fund Expenditures	<u>\$ 16,578,018</u>	<u>\$ (83,000)</u>	<u>\$ 16,495,018</u>	<u>\$ 7,907,323</u>	<u>\$ 8,587,695</u>	<u>52%</u>