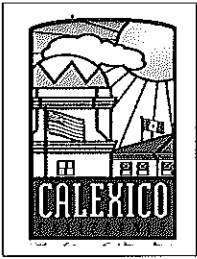


AGENDA
ITEM

10



AGENDA STAFF REPORT

DATE: October 21, 2020

TO: Mayor and City Council

APPROVED BY: Miguel Figueroa, City Manager *MFK*

PREPARED BY: Karla Lobatos, Finance Director *KL*

SUBJECT: FY 2020-21 1st Quarter Budget Status Report and Proposed Budget Amendment

=====

Recommendation:

It is recommended that the City Council receive a briefing on the 1st quarter status of the FY 2020-21 Budget and consider a resolution to amend the FY 2020-21 Budget.

Background:

The City Council adopted the City's FY 2020-21 budget on June 3, 2020. A 1st quarter budget report is provided at this time to update the General Fund's Fund Balance projection for preliminary FY 2019-20 (unaudited) results and to monitor budget compliance through the 1st quarter of the fiscal year. A budget amendment is proposed to update projections for current FEMA/OES coronavirus relief funding and also to reflect the recent July 2020 Bond Issue for the Water and Wastewater Funds.

Discussion & Analysis:

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

The City has completed the first quarter of the FY 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 24% of its budget through September 2019, with 76% of the expenditure budget remaining for the balance of the fiscal year.

The most significant year-to-date spending outside of the General Fund has been \$8 million to retire the 2007 Water Bonds and other transfers in conjunction with the July 2020 sale of new Water and Wastewater Bonds. Collectively, the 2020 Water/Wastewater bond issue has provided approximately \$38 million in net construction funding for the Water/Wastewater capital improvement program. Other program expenditures outside of the General Fund are largely dependent upon the timing of capital projects.

<p>AGENDA ITEM</p> <p>10</p>
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FY 2019-20 General Fund Preliminary (Unaudited) Results and Updated Fund Balance Projection

The FY 2019-20 Year-End Close process is progressing well. Staff has focused efforts on preparing preliminary results for the General Fund because of its importance to the City's overall financial condition.

The General Fund has ended the FY 2019-20 year with a fund balance of \$1.002 million, or 6% of annual expenditures. This position is approximately \$93,000 favorable to the June 2020 beginning fund balance assumption used to prepare the FY 2020-21 budget. A summary of current projections for the General Fund is presented in **Attachment B**. With the FY 2019-20 final payment and retirement of a 5-year inter-fund working capital advance, the General Fund has now completed its workout plan and returned to a positive fund balance position for the first time since 2015. The General Fund achieved its FY 2019-20 fund balance improvements through favorable revenues that have been partially offset by expenditure overages in the Fire and Community Development Services departments.

General Fund Revenues

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

Total FY 2019-20 General Fund annual revenues were \$16.5 million. Of the two largest key revenue sources, Property Tax was on target while Sales Tax fell short of projections due to COVID-19 impacts. Ambulance revenues increased with additional medical response. In total, FY 2019-20 General Fund revenues exceed projections by \$161,000. Because of ongoing COVID-19 impacts, the approved FY 2020-21 revenue budget of \$16.4 million may be at risk. Staff will continue to monitor economic recovery and will return in January for a 2nd quarter report with updated annual projections.

General Fund Expenditures

A summary of General Fund expenditure history and projections by department are presented in **Attachment D**. Total FY 2019-20 General Fund expenditures of \$16.7 million included \$15.2 million of on-going program costs and also the \$1.5 million final payment/retirement of an inter-fund advance from the Wastewater Fund in connection with a long-term fund balance workout plan established in 2016. During FY 2019-20, all program departments have operated within approved appropriations with the exception of the Fire Department, due to increased COVID-19 medical response activity, and Community Development Services Department, with professional service costs in support of development activity.

The FY 2020-21 adopted budget included \$16.4 million of baseline expenditures and also identified a \$1.3 million "wish list" of program additions for City Council to consider as business activity and revenues resumed post-virus. These program additions remain "on-hold" until revenue risk is re-evaluated in the next quarterly budget report.

FEMA/OES Expenditures

A FY 2020-21 budget amendment is proposed to provide spending authority for FEMA/OES COVID-19 disaster relief proceeds currently available for the fiscal year.

Fiscal Impact:

FY 2019-20 Net General Fund balance results of \$1.002 million are approximately \$93,000 favorable to budget projections. The City has achieved a General Fund reserve of 6% of annual expenditures as of June 30, 2020. In its FY 2020-21 adopted budget resolution, the City has established a General Fund reserve target of 8% of annual expenditures. The 2020 economic losses from COVID-19 and related business closures have demonstrated the need for an operating reserve to protect the City from sudden, unexpected revenue losses. After tracking COVID-19 economic recovery trends for the remainder of calendar year 2020, staff will return to City Council in January with a second quarter budget report to update the COVID-19 revenue impacts to sales, hotel, and other program revenues. At that time, an expenditure budget amendment will be proposed to adjust service levels as possible while continuing long-term progress in achieving an 8% reserve target.

Attachment(s):

1. Resolution of the City of Calexico Approving a 2020-21 Midyear Budget Amendment.
2. FY 2020-21 City-wide Expenditures – Summary of Year-to-Date Expenditures by Fund.
3. General Fund - Fund Balance Projection.
4. General Fund – Revenues.
5. General Fund - Expenditures by Department.

RESOLUTION NO. 2020-__

**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 Manager has prepared a 1st Quarter 2020-21 budget update to brief City Council on the City's budget status; and

WHEREAS, the City Manager has proposed a 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 October, 2020.

Rosie Arreola-Fernandez, Mayor

ATTEST:

Gabriela T. Garcia, City Clerk

APPROVED AS TO FORM:

Carlos Campos, City Attorney

STATE OF CALIFORNIA)
COUNTY OF IMPERIAL) SS.
CITY OF CALEXICO)

I, Gabriela T. Garcia, Deputy City Clerk of the City of Calexico do hereby certify that the foregoing Resolution No. 2019-xx was passed and adopted by the City Council on the 21st day of October, 2020 by the following vote to-wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

Gabriela T. Garcia, City Clerk

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

		<u>Fund Balance Impact</u>
111	<u>General Fund</u>	
	<u>Beginning Fund Balance</u>	
	2019-20 Preliminary Results vs. 2020-21 Budget Assumption	93,332
		93,332
	<u>Revenues</u>	
	None/Next update in January	-
	<u>Expenditures</u>	
	None/Next update in January	-
	Net General Fund Budget Amendment	93,332
255	<u>FEMA/Disaster Relief Fund</u>	
	<u>To budget for Covid Relief</u>	
	State grant revenue	532,150
	Program expenditures	
	Police	(58,750)
	Fire	(3,750)
	Public Works	(2,400)
	Community Services	(5,500)
	Administration	(24,250)
	Water	(750)
	Wastewater	(750)
	Future Allocations	(436,000)
		(532,150)
513/4	<u>Water</u>	
	<u>To Update budget for July 2020 Bond Issue</u>	
	516 Exp Transfer out to Debt Service Fund to retire 2007 bonds	(8,000,000)
	514 Revenue Transfer in from Capital Fund to retire 2007 bonds	8,000,000
	514 Exp Principal Payment - Retire 2007 bonds	(8,000,000)
	514 Revenue Bond Proceeds	17,687,906
	514 Exp Cost of Issuance/loss on refunding	(3,166,906)
	514 Exp Transfer net project proceeds to capital fund	(14,521,000)
	516 Revenue Transfer net project proceeds from Debt Service Fund	14,521,000
	513 Exp Reduce Transfer out to Debt Service Fund/Refinance Savings	146,682
	513 Exp Increase transfer out to Capital Fund	(146,682)
	514 Revenue Reduce Transfer from Operating Fund for Debt Service payments	(146,682)
	514 Exp Reduce bond principal payments/Refinance savings	40,000
	514 Exp Reduce bond interest payments/Refinance Savings	106,682
		6,521,000
544/5	<u>Wastewater</u>	
	<u>To Update budget for July 2020 Bond Issue</u>	
	545 Revenue Bond Proceeds - Capital Projects	24,716,440
	545 Exp Cost of Issuance	(551,440)
	545 Exp Transfer net project proceeds to capital fund	(24,165,000)
	547 Revenue Transfer net project proceeds from Debt Service Fund	24,165,000
	544 Exp Transfer out to Debt Service Fund for bond payments	1,147,888
	544 Exp Reduce Transfer out to Capital Fund	(1,147,888)
	545 Revenue Transfer from Operating Fund for Debt Service payments	1,147,888
	545 Exp Bond principal payments	(580,000)
	545 Exp Bond interest payments	(567,888)
		24,165,000
	<u>Total, All Funds</u>	
	Beginning Fund Balance	93,332
	Revenues	90,623,702
	Expenditures	(59,937,702)
	Net Fund Balance Impact	30,779,332



ATTACHMENT A
2020-21 1st Quarter Budget Report

City-wide Expenditures
Summary of Expenditures by Fund

	Adopted Budget	1st Quarter Update	Adjusted Budget 10/21/2020	YTD Actual at 9-24-20	Remaining Budget	% Used	Notes
General Fund							
111 General Fund	\$ 16,439,046		\$ 16,439,046	\$ 3,904,913	\$ 12,534,133	24%	
120 Measure H Sales Tax	2,625,000		2,625,000	492,133	2,132,867	19%	
Operating Grant Funds							
221 Library Grants	24,635		24,635	6,937	17,698	28%	
222 Community Donations	127,174		127,174	10,304	116,870	8%	
231 Gas Tax	2,121,284		2,121,284	268,181	1,853,103	13%	
242 Prop 172/Public Safety Tax	140,000		140,000	-	140,000	0%	
243 COPS State Grant Program	140,000		140,000	-	140,000	0%	
255 FEMA/Disaster Recovery	-	532,150	532,150	-	532,150	0%	
256/7 Cannabis/EI Portal Reimb	60,000		60,000	2,770	57,230	5%	
281 Solid Waste	1,992,500		1,992,500	58,045	1,934,455	3%	
712 Business Imp District	40,000		40,000	(50)	40,050	0%	
Housing Funds							
802 Successor Housing	1,976,500		1,976,500	175	1,976,325	0%	
813 Fed Home - Grant	500,000		500,000	-	500,000	0%	
840 Fed CDBG - Program Income	2,106,000		2,108,000	1,428	2,104,572	0%	
841 Fed Home - Program Income	505,000		505,000	1,105	503,895	0%	
842/3 Local Funds	6,000		6,000	401	5,599	7%	
846 CalHome - Program Income	1,000		1,000	116	884	12%	
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	96,927	2,614,686	4%	
234/6 Transportation Development	513,673		513,673	5,962	507,711	1%	
237 Road Maintenance Rehab	700,000		700,000	988	699,013	0%	
401 Measure H Bond Proceeds	6,564,746		6,564,746	122,392	6,442,355	2%	
402 Measure D Bond Proceeds	6,191,000		6,191,000	-	6,191,000	0%	
411 Local Capital Projects	2,201,826		2,201,826	-	2,201,826	0%	
412 Capital Grants	3,429,000		3,429,000	43,351	3,385,649	1%	
430-6 Development Impact Fees	465,000		465,000	17,083	447,917	4%	
452-64 Development Projects	2,399,209		2,399,209	-	2,399,209	0%	
474-6 New River Projects	1,999,000		1,999,000	-	1,999,000	0%	
301/2 Measure D Debt Service	1,794,750		1,794,750	-	1,794,750	0%	
310 Measure H Debt Service	1,004,000		1,004,000	179,633	824,367	18%	
Enterprise Funds							
513 Water Operations	7,691,000		7,691,000	1,149,320	6,541,680	15%	
514 Water Debt Service	1,035,800	25,541,225	26,577,025	26,290,270	286,754	99%	Bond Proceeds to CIP
516 Water Capital Program	9,385,000	8,000,000	17,385,000	17,178	17,367,822	0%	
522 Airport Operations	443,894		443,894	90,572	353,322	20%	
525 Airport Capital	112,677		112,677	1,395	111,282	1%	
544 Wastewater Operations	6,120,000		6,120,000	693,030	5,426,970	11%	
545 Wastewater Debt Service	41,500	25,864,328	25,905,828	25,522,186	383,662	99%	Bond Proceeds to CIP
547 Wastewater Capital	21,368,000		21,368,000	81,509	21,286,491	0%	
CFD/Special Districts							
261 Bravo Victoria	1,039,000		1,039,000	1,418	1,037,582	0%	
903 Hearthstone	1,018,838		1,018,838	-	1,018,838	0%	
904/5 Towncenter/Venezia	30,237		30,237	-	30,237	0%	
906 Gran Plaza	676,500		676,500	334,559	341,941	49%	
Internal Service Funds							
601/2 Active and Retire Medical	4,575,743		4,575,743	786,836	3,788,906	17%	
603 Workers Compensation	1,285,000		1,285,000	331,123	953,877	26%	Insurance Premiums
604 Unemployment Insurance	82,906		82,906	-	82,906	0%	
605 General Liability Insurance	677,300		677,300	434,729	242,571	64%	Insurance Premiums
601-5 Net Internal Charges	(6,620,949)		(6,620,949)	(1,552,689)	(5,068,260)	23%	
	<u>\$ 107,843,403</u>	<u>\$ 59,937,702</u>	<u>\$ 167,781,105</u>	<u>\$ 59,394,210</u>	<u>\$ 108,386,895</u>	<u>55%</u>	
				(0)			



ATTACHMENT B
2020-21 1st Quarter Report

General Fund
Fund Balance Projection

	2018-19	2019-20		2020-21			Memo Only Deferred to Post-Virus
	Actual	Current Budget	Projected in Budget	Prelim Actuals (Unaudited) 10/21/2020	Adopted Budget	1st Quarter Updates	
Annual Activity							
Revenues							
Property Tax	\$ 5,424,571	\$ 5,725,800	\$ 5,725,800	\$ 5,835,809	\$ 5,862,516	\$ 5,862,516	
Sales Tax	4,334,264	4,450,000	4,450,000	4,162,826	4,300,000	4,300,000	
Other General Revenues	2,325,203	2,328,879	2,328,879	2,532,858	2,588,570	2,588,570	
Program Revenues	3,545,627	3,189,960	3,314,960	3,427,527	3,314,960	3,314,960	
Measure H Transfer	664,697	487,000	482,000	503,706	373,000	373,000	
Post-Virus Revenue Restored							1,355,000
One-time Revenues	600,000	103,500	103,500	103,504	-	-	
	16,894,360	16,285,139	16,405,139	16,566,229	16,439,046	16,439,046	1,355,000
Expenditures							
Salaries and Benefits							
Gross salary and benefits	10,337,414	10,752,521	10,625,288	10,686,053	12,228,364	12,228,364	596,209
Vacancy Assumption	-	-	-	-	(508,000)	(508,000)	-
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	-
Grant/Other Reimbursements	(400,912)	(291,834)	(291,834)	(457,312)	(336,706)	(336,706)	-
	8,686,502	9,210,687	9,083,455	8,978,741	10,133,658	10,133,658	596,209
Operating Costs							
Operating Costs	4,017,799	3,623,358	3,621,899	3,759,815	3,688,347	3,688,347	538,791
General Liability Insurance	796,274	441,899	441,900	443,427	453,838	453,838	-
Contribution to CFD 2013	298,909	382,000	382,000	381,281	382,000	382,000	-
Indirect Cost Allocation	(716,197)	(1,004,721)	(1,004,721)	(1,004,721)	(1,134,988)	(1,134,988)	-
	4,396,785	3,442,535	3,441,077	3,579,802	3,389,196	3,389,196	538,791
Capital and Debt Service							
Capital Outlay	25,684	38,000	38,000	53,976	-	-	52,500
Debt Service - Wastewater Loan	742,554	1,470,549	1,470,549	1,470,549	-	-	-
Debt Service - JPIA Retrospective	633,780	633,778	633,778	633,778	443,688	443,688	-
Debt Service - Leases	7,863	-	26,459	44,356	26,459	26,459	167,500
CalPERS - Unfunded Liability	1,087,335	1,363,373	1,363,373	1,363,248	1,548,803	1,548,803	-
Retiree Medical - Benefit Payments	503,014	617,309	617,309	617,309	797,241	797,241	-
Retiree Medical - Amortize Liability	-	-	-	-	100,000	100,000	-
	3,000,231	4,123,010	4,149,469	4,183,215	2,916,191	2,916,191	220,000
Total Expenditures	16,083,518	16,776,232	16,674,001	16,741,759	16,439,046	16,439,046	1,355,000
Net Annual Operating Results	\$ 810,842	\$ (491,094)	\$ (268,862)	\$ (175,530)	\$ 0	\$ 0	\$ -
Fund Balance							
Beginning Working Capital Reserve	\$ 367,148	\$ 1,177,990	\$ 1,177,990	\$ 1,177,990	\$ 909,128	\$ 93,332	\$ 1,002,461
Annual Operating Results	810,842	(491,094)	(268,862)	(175,530)	0	-	0
Ending Working Capital Reserve	\$ 1,177,990	\$ 686,896	\$ 909,128	\$ 1,002,461	\$ 909,128	\$ 93,332	\$ 1,002,461
% Annual Expenditures	7%	4%	5%	6%	6%	6%	6%
Long-term Wastewater Advance	(1,441,715)	-	-	-	-	-	-
Total Fund Balance	\$ (263,724)	\$ 686,896	\$ 909,128	\$ 1,002,461	\$ 909,128	\$ 93,332	\$ 1,002,461
% Annual Expenditures	-2%	4%	5%	6%	6%	6%	8%

Target: One
Month Reserve



General Fund
Revenues

	2018-19	2019-20			2020-21		Notes
	Actual	Current Budget	Projected In Budget	Prelim Actuals (Unaudited) 10/21/2020	Adopted Budget	1st Quarter Updates	
General Revenues							
Property Tax							
Property tax	\$ 1,957,997	\$ 2,040,800	\$ 2,040,800	\$ 2,078,613	\$ 2,081,616		\$ 2,081,616
Property Tax in lieu of MVLV	2,984,974	3,045,000	3,045,000	3,110,247	3,105,900		3,105,900
Residual Tax Increment	481,600	600,000	600,000	606,079	675,000		675,000
Residual - Land Sale		40,000	40,000	40,870	-		-
	5,424,571	5,725,800	5,725,800	5,835,809	5,862,516	-	5,862,516
Sales Tax							
	4,334,264	4,450,000	4,450,000	4,162,826	4,300,000		4,300,000
Business License							
Business License	771,423	723,100	723,100	752,490	723,100		723,100
Cannabis	2,249	20,000	20,000	48,628	150,000		150,000
	773,671	743,100	743,100	799,118	873,100	-	873,100
Franchise Fees							
PGE/Cable/Other	285,509	258,779	258,779	293,760	318,779		318,779
Solid Waste	440,281	440,000	440,000	452,976	440,000		440,000
	705,790	698,779	698,779	746,736	758,779	-	758,779
Other Taxes							
TRANSIENT TAX	333,781	278,571	278,571	310,914	278,571		278,571
30% to IVECA Fund	(100,134)	(83,571)	(83,571)	(93,274)	-		-
RL PROP TRNS TX	56,094	55,000	55,000	29,070	55,000		55,000
HSG ATH IN LIEU	66,035	66,000	66,000	128,077	66,000		66,000
	355,776	316,000	316,000	374,787	399,571	-	399,571
Money and Property							
INVEST EARNINGS	(39,315)	-	-	5,255	-		-
RENTS AND CONCESSIONS	198,363	245,000	245,000	250,759	245,000		245,000
Water/Wastewater Leases	300,000	306,000	306,000	306,000	312,120		312,120
	459,047	# 551,000	551,000	562,013	557,120	-	557,120
Other Miscellaneous Revenue							
State VLF	19,776	20,000	20,000	33,398	-		-
Misc Income	11,143	-	-	16,805	-		-
Sale of Assets	-	103,500	103,500	103,504	-		-
	30,919	123,500	123,500	153,707	-		-
Subtotal, General Revenues	12,084,037	12,608,179	12,608,179	12,634,997	12,751,086	-	12,751,086
Program Revenues							
Police							
VEHICLE CODE FINES	21,515	15,000	15,000	17,429	15,000		15,000
ALARM PERMITS	1,061	10,000	10,000	1,161	10,000		10,000
SRO PROGRAM	84,542	35,000	35,000	49,224	85,000		85,000
SPECIAL SERVICE /Misc Revenue	52,233	35,000	50,000	36,036	50,000		50,000
TOWING FEES	65,230	60,000	60,000	53,417	60,000		60,000
LIVSCAN	38,160	30,000	30,000	28,856	30,000		30,000
POST	3,285	20,000	20,000	20,285	20,000		20,000
Assessment District 2005-01	115,552	118,647	118,647	118,647	118,647		118,647
PRKG MTRS/LOTS	318,875	251,000	251,000	265,254	251,000		251,000
Traffic Control Grant	150,000	150,000	150,000	150,000	150,000		150,000
Parking Citations	262,316	175,000	200,000	202,724	200,000		200,000
Misc Fees/Services	8,792	-	-	5,315	-		-
Animal Licenses/Control	11,643	8,600	8,606	6,672	8,600		8,600
	1,133,205	908,247	978,247	953,020	978,247	-	978,247

IVECA merged into
General Fund 20-21

Consulate



ATTACHMENT C
2020-21 1st Quarter Report

General Fund
Revenues

	2018-19	2019-20		2020-21			Notes	
	Actual	Current	Projected In	Prelim Actuals	Adopted	1st Quarter		Adjusted
		Budget	2020-21	(Unaudited)				Budget
		Budget	Budget	10/21/2020	Budget	Updates	10/21/2020	
Continued								
Fire								
AMBULANCE FEES	657,912	700,000	725,000	990,752	725,000		725,000	
FIRE PREVENTION	342,932	275,000	275,000	284,941	275,000		275,000	
FIRE LATE AND OTHER FEES	9,924	33,000	33,000	13,051	33,000		33,000	
Operating Grant - Heffernan								
	1,010,768	1,008,000	1,033,000	1,288,743	1,033,000	-	1,033,000	
Community Development								
Planning/Building								
Building permits	340,846	300,000	325,000	382,013	325,000		325,000	
Mechanical permits	73,358	65,000	65,000	38,180	65,000		65,000	
Plumbing permits	41,934	30,000	30,000	28,827	30,000		30,000	
Electrical permits	96,232	80,000	80,000	80,805	80,000		80,000	
Other permits	82,808	85,000	85,000	(3,890)	85,000		85,000	
Plan Chec Fees	82,111	80,000	85,000	83,482	85,000		85,000	
Code Enforcement	4,775	3,000	3,000	3,450	3,000		3,000	
Engineering								
Encroachment Permits	80,476	85,000	85,000	95,979	85,000		85,000	
Plan Check Fees								
Other Fees				(9,365)				
Plan Check Fees	108,383	115,000	115,000	68,787	115,000		115,000	
Inspection fees	100,106	110,000	110,000	65,507	110,000		110,000	
Book, maps and publications	61			110				
	1,011,090	953,000	983,000	831,884	983,000	-	983,000	
Public Works								
State Highway Maintenance	42,414	42,000	42,000	42,414	42,000		42,000	
	42,414	42,000	42,000	42,414	42,000	-	42,000	
Parks, Recreation, and Library								
Recreation program fees	52,474	28,258	28,258	28,258	28,258		28,258	
Library fines and penalties	3,859	4,091	4,091	4,168	4,091		4,091	
Community Center activities	46,315	22,004	22,004	20,504	22,004		22,004	
Parks activities and events		13,161	13,161	13,230	13,161		13,161	
Leases	13,200	12,000	12,000		12,000		12,000	
	115,848	79,513	79,513	66,159	79,513	-	79,513	
Administration/Other								
Successor Agency Admin Fee	215,233	180,000	180,000	200,426	180,000		180,000	
Special District Admin Fee	17,068	16,000	16,000	17,022	16,000		16,000	
Other		3,200	3,200	27,858	3,200		3,200	
Subtotal, Program Revenues	3,545,627	3,189,960	3,314,960	3,427,527	3,314,960	-	3,314,960	
Interfund Transfers								
Measure H	664,697	487,000	482,000	503,700	373,000		373,000	
Solid Waste	600,000							
Other								
	1,264,697	487,000	482,000	503,706	373,000	-	373,000	
Total General Fund Revenues	\$ 16,894,360	\$ 16,285,139	\$ 16,405,139	\$ 16,566,229	\$ 16,439,046	\$ -	\$ 16,439,046	



ATTACHMENT D
2020-21 1st Quarter Report

General Fund
Expenditure Summary

	2019-20			2020-21					Memo Only Deferred to Post-Virus
	Current Budget	Projected In 2020-21 Budget	Prelim Actual (Unaudited) 10/21/2020	Current Budget	1st Quarter Updates	Adjusted Budget 10/21/2020	YTD Actual at 9-24-20	% Used	
General Fund in Total									
Salaries and Benefits									
Salary and Benefits	\$ 10,752,521	\$ 10,625,288	\$ 10,686,053	\$ 12,228,364		\$ 12,228,364	\$ 2,794,178	23%	\$ 596,209
Vacancy Assumption	-	-	-	(508,000)		(508,000)	-	0%	-
Reimbursement - Measure H	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)		(1,250,000)	(312,500)	25%	-
Reimbursement - Grant Funds	(291,834)	(291,834)	(457,312)	(336,706)		(336,706)	(14,105)	4%	-
	9,210,687	9,083,455	8,978,741	10,133,658	-	10,133,658	2,467,573	24%	596,209
Operating Costs									
Materials/Supplies	779,654	803,654	761,727	746,730		746,730	82,107	11%	170,500
Repairs/Maintenance	329,479	329,479	263,129	388,850		388,850	48,353	12%	277,000
Contracts/Professional Services	2,039,608	2,013,149	2,376,786	2,110,499		2,110,499	412,516	20%	70,900
General Liability Insurance	441,899	441,900	443,427	453,838		453,838	113,459	25%	-
Administration/Office Costs	424,188	425,188	317,753	442,268		442,268	33,207	8%	20,391
Contribution to CFD 2013-1	382,000	382,000	381,281	382,000		382,000	-	0%	-
Transfers Out to IVECA Fund	50,429	50,429	40,421	-		-	-	-	-
Cost Allocation	(1,004,721)	(1,004,721)	(1,004,721)	(1,134,988)		(1,134,988)	(283,747)	25%	-
	3,442,535	3,441,077	3,579,802	3,389,196	-	3,389,196	405,895	12%	538,791
Capital and Debt Service									
Capital Outlay	38,000	38,000	53,976	-		-	-	-	52,500
Debt Service - Advance	1,470,549	1,470,549	1,470,549	-		-	-	-	-
Debt Service - JPIA	633,778	633,778	633,778	443,688		443,688	424,138	96%	-
Debt Service - Vehicle Leases	-	28,459	44,356	26,459		26,459	11,089	42%	167,500
Pension - Unfunded Liability	1,363,373	1,363,373	1,363,248	1,548,803		1,548,803	385,814	25%	-
Retiree Medical - Benefits	617,309	617,309	617,309	797,241		797,241	210,404	28%	-
Retiree Medical - Unfunded	-	-	-	100,000		100,000	-	0%	-
	4,123,010	4,149,469	4,183,215	2,916,191	-	2,916,191	1,031,445	35%	220,000
	\$ 16,776,232	\$ 16,674,001	\$ 16,741,759	\$ 16,439,046	\$ -	\$ 16,439,046	\$ 3,904,913	24%	\$ 1,355,000

Detail by Department

Police	2019-20 Current Budget	2019-20 Projected In 2020-21 Budget	2019-20 Prelim Actual (Unaudited) 10/21/2020	2020-21 Current Budget	2020-21 1st Quarter Updates	2020-21 Adjusted Budget 10/21/2020	2020-21 YTD Actual at 9-24-20	2020-21 % Used	Memo Only Deferred to Post-Virus
Salaries and Benefits	\$ 3,738,068	\$ 3,619,336	\$ 3,488,821	\$ 4,125,043		\$ 4,125,043	\$ 941,337	23%	\$ 64,999
Reimbursement - Measure H	(850,000)	(850,000)	(850,000)	(850,000)		(850,000)	(212,500)	25%	-
Reimbursement - Grant Funds	(170,000)	(170,000)	(297,739)	(210,000)		(210,000)	-	0%	-
Reimbursement - Dispatch	(204,000)	(204,000)	(213,612)	(219,730)		(219,730)	(65,323)	30%	-
Pension - Unfunded Liability	467,986	467,986	467,986	597,409		597,409	149,352	25%	-
Materials/Supplies	175,700	175,700	178,664	175,700		175,700	19,625	11%	84,000
Repairs/Maintenance	135,400	135,400	136,411	174,500		174,500	33,281	19%	58,000
Contracts/Professional Services	533,548	533,548	607,243	639,068		639,068	199,617	31%	-
General Liability Insurance	91,788	91,788	92,466	87,673		87,673	21,918	25%	-
Administration/Office Costs	126,800	126,800	87,442	127,180		127,180	7,375	6%	-
Capital Outlay	-	-	-	-		-	-	-	-
Debt Service - Vehicle Leases	-	-	-	-		-	-	-	48,750
	4,045,290	3,926,558	3,697,683	4,646,843	-	4,646,843	1,094,682	24%	255,749



ATTACHMENT D
2020-21 1st Quarter Report

General Fund
Expenditure Summary

	2019-20			2020-21					Memo Only Deferred to Post-Virus
	Current Budget	Projected in 2020-21 Budget	Prelim Actual (Unaudited) 10/21/2020	Budget	1st Quarter Updates	Adjusted Budget 10/21/2020	YTD Actual at 9-24-20	% Used	
Continued									
Traffic Control/Parking									
Salaries and Benefits	222,310	222,310	236,569	254,894		254,894	72,645	28%	-
Pension - Unfunded Liability	30,390	30,390	30,390	24,223		24,223	6,056	25%	-
Materials/Supplies	59,150	59,150	37,706	59,150		59,150	7,320	12%	-
Repairs/Maintenance	7,250	7,250	1,649	7,250		7,250	0	0%	-
Contracts/Professional Services	211,658	185,199	236,352	136,658		136,658	18,094	13%	-
General Liability Insurance	7,649	7,649	7,706	7,529		7,529	1,882	25%	-
Administration/Office Costs	13,500	13,500	10,686	13,500		13,500	267	2%	-
Capital Outlay	-	-	-	0		-	0	-	-
Debt Service - Vehicle Leases	-	26,459	44,356	26,459		26,459	11,089	42%	-
	<u>551,907</u>	<u>551,907</u>	<u>605,414</u>	<u>529,663</u>	-	<u>529,663</u>	<u>117,352</u>	<u>22%</u>	-
Animal Control									
Salaries and Benefits	142,732	142,732	138,780	142,470		142,470	35,874	25%	-
Pension - Unfunded Liability	15,195	15,195	15,195	16,149		16,149	4,037	25%	-
Materials/Supplies	21,000	21,000	16,528	21,000		21,000	500	2%	-
Repairs/Maintenance	2,250	2,250	119	2,250		2,250	0	0%	-
Contracts/Professional Services	5,200	5,200	3,008	5,200		5,200	317	6%	-
General Liability Insurance	5,099	5,099	5,137	4,857		4,857	1,214	25%	-
Administration/Office Costs	1,650	1,650	425	1,650		1,650	50	3%	-
Capital Outlay	-	-	-	-		-	-	-	-
Debt Service - Vehicle leases	-	-	-	-		-	-	-	18,750
	<u>193,126</u>	<u>193,126</u>	<u>179,193</u>	<u>193,576</u>	-	<u>193,576</u>	<u>41,991</u>	<u>22%</u>	<u>18,750</u>
Fire									
Salaries and Benefits	3,117,288	3,117,288	3,475,048	3,331,154		3,331,154	935,229	28%	238,126
Reimbursement - Measure H	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)	(100,000)	25%	-
Reimbursement - Grant Funds	(70,000)	(70,000)	(111,983)	(70,000)		(70,000)	-	0%	-
Reimbursement - Dispatch	264,000	204,000	213,612	219,730		219,730	65,323	30%	-
Pension - Unfunded Liability	536,813	536,813	536,813	557,353		557,353	139,338	25%	-
Materials/Supplies	219,600	219,600	260,562	189,200		189,200	23,698	13%	31,000
Repairs/Maintenance	44,500	44,500	39,762	63,000		63,000	342	1%	90,000
Contracts/Professional Services	153,525	153,525	188,807	144,925		144,925	2,598	2%	-
General Liability Insurance	71,390	71,390	71,919	68,730		68,730	17,183	25%	-
Administration/Office Costs	26,600	26,600	17,617	46,600		46,600	2,649	6%	20,000
Capital Outlay	-	-	-	-		-	-	-	-
Debt Service - Vehicle Leases	-	-	-	-		-	-	-	58,500
	<u>3,903,717</u>	<u>3,903,717</u>	<u>4,292,156</u>	<u>4,150,693</u>	-	<u>4,150,693</u>	<u>1,086,359</u>	<u>26%</u>	<u>437,626</u>
Community Development									
Salaries and Benefits	380,667	375,167	345,311	683,359		683,359	81,911	12%	-
Pension - Unfunded Liability	30,390	30,390	30,390	56,520		56,520	14,130	25%	-
Materials/Supplies	29,250	29,250	24,806	32,400		32,400	4,150	13%	-
Repairs/Maintenance	6,650	6,650	3,484	10,150		10,150	154	2%	-
Contracts/Professional Services	107,225	107,225	188,024	91,475		91,475	18,515	20%	-
General Liability Insurance	10,199	10,199	10,274	17,000		17,000	4,250	25%	-
Administration/Office Costs	40,500	40,500	21,617	41,000		41,000	1,824	4%	-
Capital Outlay	8,000	8,000	-	-		-	-	-	-
	<u>612,881</u>	<u>607,381</u>	<u>623,907</u>	<u>931,905</u>	-	<u>931,905</u>	<u>124,934</u>	<u>13%</u>	-



General Fund
Expenditure Summary

	2019-20			2020-21					Memo Only Deferred to Post-Virus
	Current Budget	Projected in 2020-21 Budget	Prelim Actual (Unaudited) 10/21/2020	Budget	1st Quarter Updates	Adjusted Budget 10/21/2020	YTD Actual at 9-24-20	% Used	
Continued									
Public Works									
Salaries and Benefits	552,071	552,071	544,838	682,982		682,982	138,353	20%	181,800
Reimbursement - Grant Funds	(51,834)	(51,834)	(47,589)	(56,706)		(56,706)	(14,105)	25%	-
Pension - Unfunded Liability	68,351	68,351	68,351	63,626		63,626	15,906	25%	-
Materials/Supplies	124,769	124,769	112,711	113,750		113,750	11,042	10%	38,500
Repairs/Maintenance	46,669	46,669	13,824	62,000		62,000	3,102	5%	69,000
Contracts/Professional Services	90,062	90,062	71,077	89,850		89,850	6,845	8%	29,000
General Liability Insurance	44,436	44,436	44,436	42,982		42,982	10,741	25%	-
Administration/Office Costs	38,300	38,300	35,806	40,300		40,300	6,750	17%	-
Capital Outlay	-	-	-	-		-	-	-	52,500
Debt Service - Vehicle Leases	-	-	-	-		-	-	-	41,500
	912,825	912,825	843,455	1,038,764	-	1,038,764	178,635	17%	410,300
Community Services									
Salaries and Benefits	563,798	583,798	482,036	690,992		690,992	109,445	16%	111,283
Pension - Unfunded Liability	53,182	53,182	53,182	47,814		47,814	10,566	22%	-
Materials/Supplies	97,500	97,500	85,147	104,750		104,750	7,671	7%	19,000
Repairs/Maintenance	24,900	24,900	14,772	20,400		20,400	238	1%	60,000
Contracts/Professional Services	155,850	155,850	166,856	154,925		154,925	9,301	6%	41,900
General Liability Insurance	20,397	20,397	20,549	21,056		21,056	5,264	25%	-
Administration/Office Costs	29,100	29,100	19,761	27,275		27,275	5,250	19%	-
Capital Outlay	30,000.00	-	34,503	-		-	-	-	-
	974,728	964,728	876,807	1,067,212	-	1,067,212	147,735	14%	232,183
Housing									
Salaries and Benefits	262,606	252,606	275,927	291,512		291,512	53,283	18%	-
Pension - Unfunded Liability	18,994	18,994	18,994	20,186		20,186	5,046	25%	-
Materials/Supplies	1,000.00	-	1,423	-		-	-	-	-
Repairs/Maintenance	-	-	339	-		-	-	-	-
Contracts/Professional Services	32,000	32,000	22,450	22,000		22,000	159	1%	-
Administration/Office Costs	7,000	8,000	2,440	13,000		13,000	1,199	9%	-
	321,599	311,599	321,573	346,698	-	346,698	59,667	17%	-
Administration, Finance, Non-Dept									
Salaries and Benefits	1,772,979	1,759,979	1,698,723	2,025,958		2,025,958	426,122	21%	-
Vacancy Assumption	-	-	-	(508,000)		(508,000)	-	0%	-
Pension - Unfunded Liability	142,073	142,073	141,947	165,523		165,523	41,381	25%	-
Retiree Medical - Benefits	617,309	617,309	617,309	797,241		797,241	210,404	26%	-
Retiree Medical - Unfunded	-	-	-	100,000		100,000	-	0%	-
Materials/Supplies	51,685	76,685	44,179	50,780		50,780	8,102	16%	-
Repairs/Maintenance	61,860	61,860	52,768	49,300		49,300	11,236	23%	-
Contracts/Professional Services	750,540	750,540	892,968	826,398		826,398	157,070	19%	-
General Liability Insurance	190,941	190,941	190,941	204,029		204,029	51,007	25%	-
Administration/Office Costs	140,738	140,738	121,957	131,763		131,763	7,844	6%	391
Contribution to CFD 2013-1	382,000	382,000	381,281	382,000		382,000	-	0%	-
Transfers Out to IVECA Fund	50,429	50,429	40,421	-		-	-	-	-
Cost Allocation	(1,004,721)	(1,004,721)	(1,004,721)	(1,134,988)		(1,134,988)	(283,747)	25%	-
Capital Outlay	0	30,000	19,473	-		-	-	-	-
Debt Service - Advance	1,470,549	1,470,549	1,470,549	-		-	-	-	-
Debt Service - JPIA	633,778	633,778	633,778	443,688		443,688	424,138.00	96%	-
	5,260,160	5,302,160	5,301,573	3,533,693	-	3,533,693	1,053,556	30%	391
Total General Fund Expenditures	\$ 16,776,232	\$ 16,674,001	\$ 16,741,759	\$ 16,439,046	\$ -	\$ 16,439,046	\$ 3,904,913	24%	\$ 1,355,000