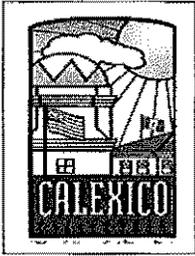


AGENDA
ITEM

8



AGENDA STAFF REPORT

DATE: October 23, 2019

TO: Mayor and City Council

APPROVED BY: David B. Dale, City Manager

PREPARED BY: Karla E. Lobatos, Finance Director

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

Background:

The City Council adopted the City's FY 2019-20 budget on June 28, 2019. A 1st quarter budget report is provided to update the General Fund's Fund Balance projection for preliminary FY 2018-19 (unaudited) results and to monitor budget compliance through the 1st quarter of the fiscal year. A budget amendment is proposed to apply the FY 2018-19 revenue surplus to the retirement of the remaining debt balance of the City's Wastewater Working Capital Advance. With this proposed debt retirement, the City's General Fund will demonstrate its improved fiscal health and will be positioned to have a positive Fund Balance at June 2020 for the first time since 2014.

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 A**. The General Fund has expended 25% of its budget through September, 2019, with 75% of the expenditure budget remaining for the balance of the fiscal year. This reflects effective expenditure control practices by City departments. Program expenditures outside of the General Fund are largely dependent upon the timing of capital projects. The most significant capital spending to date has been a \$2.3 million for the Street Overlay project (#956, Measure D Bond Fund #402).

**AGENDA
ITEM**
8

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

The 2018-19 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. With the completion of this report, efforts will return to completing the year-end process for the grant, debt, capital, utility, and self-insurance programs that operate outside of the General Fund.

The General Fund has ended the 2018-19 year with a net fund balance position favorable to both the 2018-19 budget and to the June 30, 2019 beginning fund balance assumption used to prepare the 2019-20 budget. A summary of current projections for the General Fund is presented in **Attachment B**.

The June 2019 fund balance projection continues to strengthen and has improved to less than a \$500,000 deficit level. In 2016, the City adopted a five year work out plan with inter-fund borrowing to resolve a substantial \$4 million fund balance deficit that accumulated during the 2015 and 2016 fiscal years. Although the June 2019 General Fund balance is still a deficit, after three years of very careful expenditure control, the City is now operating ahead of its 5-year workout plan and is on track to complete repayment of its working capital advance from the Waste Water fund one year early and return to a positive total fund balance by June 2020.

The General Fund achieved its 2018-19 fund balance improvements through favorable revenues that have been partially offset by a one-time \$400,000 supplemental expenditure contribution to the City's self-insurance program to cover anticipated claims. Total revenues of \$16.8 million exceeded total expenditures of \$16.2 million, for a net annual increase in fund balance of \$0.6 million.

General Fund Revenues

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

Total 2018-19 General Fund annual revenues have reached \$16.8 million. The largest, key revenue sources of Property Tax and Sales Tax have tracked very close to budget projections. A one-time transfer of \$0.6 million of surplus funds from the City's Solid Waste fund has substantially contributed to the net increase in revenues above budget projections. The approved 2019-20 revenue budget of \$16.2 million continues to appear achievable based upon ongoing 2018-19 revenue results. 2019-20 revenue projections are on track and updates are not proposed at this time.

2018-19 General Fund Expenditures

A summary of General Fund expenditure history and projections by department are presented in **Attachment D**. Total 2018-19 General Fund expenditures of \$16.2 million included \$15.8 million of on-going program costs and also a one-time \$400,000 supplemental contribution to the City's self-insurance program to cover claim losses. The City has been self-insured since 2016 and carefully tracks and maintains claim reserves to meet actuarial projections. All program departments have operated within approved appropriations with the exception of the non-department program which has absorbed the supplemental insurance fund contribution.

Total 2018-19 General Fund expenditures have been covered by current year 2018-19 revenues.

2019-20 General Fund Expenditure Budget Amendment

A 2019-20 expenditure budget amendment is proposed to strategically apply the 2018-19 revenue surplus to the 2019-20 early debt retirement of the General Fund's inter-fund borrowing from the Wastewater Fund. Early repayment will save one year of interest expense and will create new budget capacity in the next year's 2020-21 budget. This 2020-21 budget capacity will help the City cover anticipated annual increases in CalPERS pension contributions and retiree medical program costs while maintaining and improving other General Fund programs.

Specifically, the General Fund debt service expenditure account #111-10-180-57001/2 is proposed for amendment as follows:

\$ 742,554 Current Balance

\$ 727,995 Proposed Amendment

\$1,470,549 Adjusted Balance

Fiscal Impact:

2018-19 General Fund results are favorable to budget projections. The budget surplus is proposed to be used to strategically retire the remaining balance of the General Fund's interfund borrowing from the Wastewater Fund. This prepayment will save interest and create new 2020-21 budget capacity to maintain and improve other General Fund programs. With this proposed debt retirement, the City's General Fund will demonstrate its improved fiscal health and will be positioned to have a positive Fund Balance at June 2020 for the first time since 2014. The General Fund balance reserve at June 2020 is currently projected at \$747,000, or 5% of the annual expenditure budget.

Attachments:

1. Resolution of the City of Calexico Approving a 2019-20 Midyear Budget Amendment –
 - A. 2019-20 City-wide Expenditures – Summary of Year-to-Date Expenditures by Fund
 - B. General Fund - Fund Balance Projection
 - C. General Fund - Revenues
 - D. General Fund - Expenditures by Department

RESOLUTION NO. 2019-_____

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
A 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 1st 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 below;

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

1. The 2019-20 expenditure budget for the City of Calexico is amended as follows:

General Fund/Repayment of Wastewater Fund Advance/ #111-10-180-57001/2

\$ 742,554 Current Balance

\$ 727,995 Proposed Amendment

\$1,470,549 Adjusted Balance

PASSED AND ADOPTED at a meeting of the City Council of the City of Calexico this 23rd day of October, 2019.

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-_____ was passed and adopted by the City Council on the 23rd day of October, 2019 by the following vote to-wit:

AYES:
NOES:
ABSTAIN:
ABSENT:

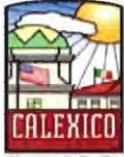
Gabriela T. Garcia, City Clerk



ATTACHMENT 1
2019-20 1st Quarter Report

General Fund
Fund Balance Projection

	2018-19			2019-20		
	Current Budget	Projected in 2018-19 Budget	Prelim Actual (Unaudited) 10/10/2019	Adopted Budget	Updates	Adjusted Budget
Annual Activity						
Revenues						
Property Tax	\$ 5,366,000	\$ 5,400,364	\$ 5,424,571	\$ 5,519,800		\$ 5,519,800
Sales Tax	4,298,352	4,290,000	4,304,091	4,300,000		4,300,000
Other General Revenues	2,382,000	3,120,344	2,313,824	2,582,879		2,582,879
Program Revenues	2,955,955	3,390,982	3,555,175	3,437,147		3,437,147
Measure H Transfer	301,000	312,000	636,184	387,000		387,000
Other One-time Revenues	599,808	3,453	600,000	-		-
	15,903,115	16,517,143	16,833,844	16,226,826	-	16,226,826
Expenditures						
Salaries and Benefits						
Gross salary and benefits	10,239,415	10,480,415	10,282,786	10,669,421		10,669,421
Unfunded PERS liability	1,138,151	1,138,151	1,087,335	1,363,373		1,363,373
Retiree Medical	503,014	503,014	540,014	617,309		617,309
	11,880,580	12,121,580	11,910,135	12,650,104	-	12,650,104
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)		(1,250,000)
Grant/Other Reimbursements	(270,134)	(242,134)	(351,441)	(291,834)		(291,834)
	10,360,446	10,629,446	10,308,694	11,108,270	-	11,108,270
Operating/Capital Costs						
Operating Costs	4,052,535	3,491,771	3,964,365	3,525,069		3,525,069
General Liability Insurance	516,274	516,274	516,274	441,572		841,572
Capital Outlay	58,868	19,385	33,547	-		-
Debt Service - Wastewater Loan	742,554	742,556	742,554	742,554	727,995	1,470,549
Debt Service - JPIA Retrospective	633,780	633,778	633,780	633,778		633,778
Contribution to CFD 2013	274,000	300,000	298,909	300,000		300,000
Transfers Out	25,000	34,000	23,932	-		-
Indirect Cost Allocation	(761,197)	(761,197)	(716,197)	(1,004,721)		(1,004,721)
	5,541,814	4,976,567	5,497,164	4,638,252	727,995	5,766,247
Total Expenditures	15,902,260	15,606,013	15,805,858	15,746,522	727,995	16,874,517
				(0)		
Net Annual Operating Results	\$ 855	\$ 911,129	\$ 1,027,986	\$ 480,304	\$ (727,995)	\$ (647,691)
						(0)
Fund Balance						
Beginning Working Capital	\$ 451,248	\$ 367,148	\$ 367,148	\$ 1,278,277	\$ 116,857	\$ 1,395,134
Annual Operating Results	855	911,129	1,027,986	480,304	(727,995)	(647,691)
Ending Working Capital	\$ 452,103	\$ 1,278,277	\$ 1,395,134	\$ 1,758,581	\$ (611,138)	\$ 747,442
% Annual Expenditures	3%	8%	9%	11%		4%
Long-term Wastewater Advance	(1,452,741)	(1,452,741)	(1,452,741)	(753,015)	(753,015)	-
Total Fund Balance	\$ (1,000,638)	\$ (174,464)	\$ (57,607)	\$ 1,005,565	\$ (1,364,154)	\$ 747,442

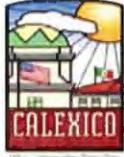


ATTACHMENT 2
2019-20 1st Quarter Budget Update

General Fund
Revenues

	2016-17	2017-18	2018-19			2019-20		
	Actual	Actual	Current Budget	Projected In	Prelim Actual	Adopted	Updates	Projected
				2018-19	(Unaudited)			10/10/19
General Revenues								
Property Tax								
Property Tax	\$ 1,867,109	\$ 1,814,016	\$ 1,963,000	\$ 1,935,390	\$ 1,957,997	\$ 1,974,800	\$ -	\$ 1,974,800
Property Tax in lieu of MVLF	2,814,247	2,922,620	2,958,000	2,984,974	2,984,974	3,045,000	-	3,045,000
Residual Tax Increment	316,876	448,966	445,000	480,000	481,600	500,000	-	500,000
Residual - Land Sale	202,000	-	-	-	-	-	-	-
	5,200,231	5,185,603	5,366,000	5,400,364	5,424,571	5,519,800	-	5,519,800
Sales Tax								
	4,244,621	4,633,470	4,298,352	4,290,000	4,304,091	4,300,000	-	4,300,000
Business License								
Business License	804,632	765,757	760,000	782,352	787,284	773,100	-	773,100
Cannabis	-	-	50,000	-	2,249	250,000	-	250,000
	804,632	765,757	810,000	782,352	789,532	1,023,100	-	1,023,100
Franchise Fees								
PGE/Cable/Other	312,131	317,962	306,000	317,920	265,509	318,779	-	318,779
Solid Waste	417,990	412,763	420,000	400,000	440,281	405,000	-	405,000
	730,120	730,725	726,000	717,920	705,790	723,779	-	723,779
Other Taxes								
TRANSIENT TAX	290,428	306,478	330,000	300,000	355,600	342,857	-	342,857
30% to IVECA Fund	(87,129)	(91,944)	(99,000)	(90,000)	(106,680)	(102,857)	-	(102,857)
RL PROP TRNS TX	40,526	25,785	45,000	841,572	56,094	55,000	-	55,000
HSG ATH IN LIEU	62,125	55,718	62,000	50,499	66,024	50,000	-	50,000
	305,950	296,038	338,000	1,102,071	371,038	345,000	-	345,000
Money and Property								
INVEST EARNINGS	(12,022)	15,452	(10,000)	-	(73,815)	-	-	-
RENTS AND CONCESSIONS	218,659	217,887	218,000	218,000	198,363	185,000	-	185,000
Water/Wastewater Leases	-	-	300,000	300,000	300,000	306,000	-	306,000
	206,637	233,339	508,000	518,000	424,548	491,000	-	491,000
Other Miscellaneous Revenue								
State VLF	-	-	-	38,072	19,776	20,000	-	20,000
Misc Income	74,440	5,434	-	3,453	3,140	-	-	-
	74,440	5,434	-	41,525	22,916	20,000	-	20,000
Subtotal, General Revenues	11,566,633	11,850,366	12,046,352	12,852,232	12,042,486	12,422,679	-	12,422,679
Program Revenues								
Police								
AB 109	22,644	-	-	-	-	-	-	-
VEHICLE CODE FINES	62,191	32,542	30,000	18,149	21,515	25,000	-	25,000
ALARM PERMITS	1,346	2,087	2,000	1,273	1,061	10,000	-	10,000
SRO PROGRAM	-	38,462	55,000	67,456	84,542	65,000	-	65,000
SPECIAL SERVICE /Misc Revenue	73,280	58,449	66,000	50,379	52,233	46,000	-	46,000
TOWING FEES	37,143	52,040	46,000	63,072	65,230	60,000	-	60,000
LIVESCAN	34,844	33,532	35,000	37,285	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	335,000	318,086	316,098	321,000	-	321,000
Traffic Control Grant	150,000	150,000	150,000	150,000	150,000	150,000	-	150,000
Traffic Control Grant - County	-	-	-	-	-	-	-	-
Parking Citations	133,940	235,268	200,000	226,949	273,616	225,000	-	225,000
Misc Fees/Services	-	25,628	-	780	8,792	7,000	-	7,000
ANIMAL Licenses/Control	9,753	13,263	11,000	11,602	11,643	11,500	-	11,500
	862,942	977,437	930,000	1,060,583	1,138,444	1,074,147	-	1,074,147

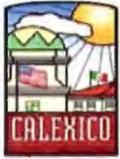
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ATTACHMENT 2
2019-20 1st Quarter Budget Update

General Fund
Revenues

	2016-17	2017-18	2018-19			2019-20		
	Actual	Actual	Current Budget	Projected in	Prelim Actual	Adopted	Updates	Projected
				2018-19	(Unaudited)			10/10/19
Continued								
Fire								
AMBULANCE FEES	506,291	617,778	692,000	675,000	657,912	750,000	-	750,000
FIRE PREVENTION	287,094	281,967	275,000	350,000	342,932	300,000	-	300,000
FIRE LATE AND OTHER FEES	15,726	18,543	12,000	7,983	9,924	33,000	-	33,000
Operating Grant - Heffernan	557,092	-	-	-	-	-	-	-
	<u>1,366,203</u>	<u>918,288</u>	<u>979,000</u>	<u>1,032,983</u>	<u>1,010,768</u>	<u>1,083,000</u>	<u>-</u>	<u>1,083,000</u>
Community Development								
Planning								
Plan Check Fees	117,469	2,843	15,000	-	-	-	-	-
Other Fees	-	80,228	431,805	-	-	-	-	-
Building								
Building permits	210,558	134,762	-	290,000	339,346	300,000	-	300,000
Anticipated projects	-	-	100,000	-	-	-	-	-
Mechanical permits	43,586	28,299	-	65,000	73,358	65,000	-	65,000
Plumbing permits	16,505	13,793	-	33,000	41,934	30,000	-	30,000
Electrical permits	97,221	52,233	-	82,000	96,232	80,000	-	80,000
Other permits	4,779	20,452	-	80,800	82,888	85,000	-	85,000
Plan Chec Fees	-	96,994	75,000	80,000	87,891	80,000	-	80,000
Code Enforcement	11,782	5,975	-	3,250	4,775	3,000	-	3,000
Engineering								
Encroachment Permits	58,023	41,014	30,000	85,000	80,476	85,000	-	85,000
Plan Check Fees	-	-	50,000	115,000	108,383	115,000	-	115,000
inspection fees	50,495	153,638	50,000	110,000	100,106	110,000	-	110,000
Book, maps and publications	50	190	150	111	11	-	-	-
	<u>610,469</u>	<u>630,421</u>	<u>751,955</u>	<u>944,161</u>	<u>1,015,400</u>	<u>953,000</u>	<u>-</u>	<u>953,000</u>
Public Works								
State Highway Maintenance	42,414	42,414	42,000	42,000	42,414	42,000	-	42,000
	<u>42,414</u>	<u>42,414</u>	<u>42,000</u>	<u>42,000</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	40,000	42,000	52,474	40,000	-	40,000
Library fines and penalties	3,751	4,487	5,000	3,184	3,859	3,000	-	3,000
Community Center activities	22,362	25,699	20,000	36,000	46,315	30,000	-	30,000
Parks activities and events	1,565	1,715	-	3,500	-	4,000	-	4,000
Leases	10,500	11,000	12,000	12,500	13,200	12,000	-	12,000
	<u>78,221</u>	<u>95,457</u>	<u>77,000</u>	<u>97,184</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	160,000	160,000	215,233	160,000	-	160,000
Special District Admin Fee	16,000	16,635	16,000	16,000	17,068	16,000	-	16,000
	<u>3,109,449</u>	<u>2,868,642</u>	<u>2,955,955</u>	<u>3,352,911</u>	<u>3,555,175</u>	<u>3,417,147</u>	<u>-</u>	<u>3,417,147</u>
Interfund Transfers								
Measure H	-	645,373	301,000	312,000	636,184	387,000	-	387,000
Solid Waste	-	-	599,808	-	600,000	-	-	-
Other	4,859	-	-	-	-	-	-	-
	<u>4,859</u>	<u>645,373</u>	<u>900,808</u>	<u>312,000</u>	<u>1,236,184</u>	<u>387,000</u>	<u>-</u>	<u>387,000</u>
Total General Fund Revenues	\$ 14,680,941	\$ 15,364,381	\$ 15,903,115	\$ 16,517,143	\$ 16,833,844	\$ 16,226,826	\$ -	\$ 16,226,826
				(0)				



ATTACHMENT 3
2019-20 1st Quarter Budget Report

General Fund
Expenditure Summary

	2018-19				2019-20		2019-20
	Current Budget	Projected in 2018-19 Budget	Prelim Actual (Unaudited) 10/10/19	Budget Variance	Adopted Budget	Update	Adjusted Budget
Salaries and Benefits							
Salary and Benefits	10,239,415	10,480,415	10,282,786	(43,371)	10,669,421		10,669,421
Pension Unfunded Liability	1,138,151	1,138,151	1,087,335	50,816	1,363,373		1,363,373
Retiree Medical/Medical Admin	503,014	503,014	540,014	(37,000)	617,309		617,309
	11,880,580	12,121,580	11,910,135	(29,555)	12,650,104	-	12,650,104
Reimbursement - Measure H	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)		(1,250,000)
Reimbursement - Grant Funds	(270,134)	(242,134)	(351,441)	81,307	(291,834)		(291,834)
	10,360,446	10,629,446	10,308,694	51,752	11,108,270	-	11,108,270
Operating Costs							
Administration/Office Costs	389,635	341,748	344,400	45,235	442,600		442,600
Materials/Supplies	851,488	694,664	701,407	150,081	745,950		745,950
Contracts/Professional Services	2,435,065	2,147,809	2,601,289	(166,224)	1,941,126		1,941,126
General Liability Insurance	516,274	516,274	516,274	-	441,572		841,572
Repairs/Maintenance	376,348	307,550	317,269	59,079	364,250		364,250
Capital Outlay	58,868	19,385	33,547	25,321	-		-
	4,627,677	4,027,430	4,514,186	113,491	3,935,498	-	4,335,498
Debt Service - Wastewater Loan	742,554	742,556	742,554	(0)	742,554	727,995	1,470,549
Debt Service - JPIA	633,780	633,778	633,780	-	633,778		633,778
Contribution to CFD 2013-1	274,000	300,000	298,909	(24,909)	300,000		300,000
Transfers Out	25,000	34,000	23,932	1,068	31,143		31,143
Cost Allocation	(761,197)	(761,197)	(716,197)	(45,000)	(1,004,721)		(1,004,721)
	\$ 15,902,260	\$ 15,606,013	\$ 15,805,858	96,402	\$ 15,746,522	\$ 727,995	\$ 16,874,517

Detail by Department

Police

Salaries and Benefits	\$ 3,691,151	\$ 3,723,472	\$ 3,792,642	(101,491)	\$ 3,980,949		\$ 3,980,949
Reimbursement - Measure H	(850,000)	(850,000)	(850,000)	-	(850,000)		(850,000)
Reimbursement - Grant Funds	(159,000)	(120,000)	(260,491)	101,491	(170,000)		(170,000)
Administration/Office Costs	115,779	94,000	102,007	13,772	127,180		127,180
Materials/Supplies	190,304	163,400	166,351	23,953	175,700		175,700
Contracts/Professional Services	590,798	457,988	557,498	33,300	484,068		484,068
General Liability Insurance	141,150	141,150	141,150	-	91,788		91,788
Repairs/Maintenance	192,675	163,500	159,096	33,579	174,500		174,500
Capital Outlay	26,286	-	-	26,286	-		-
	3,939,143	3,773,510	3,808,254	130,890	4,014,185	-	4,014,185

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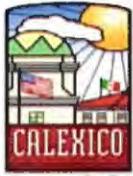


EXHIBIT 4, CONTINUED
2019-20 1st Quarter Budget Report

General Fund
Expenditures by Department

	2018-19				2019-20		2019-20
	Current Budget	Projected in 2019-20 Budget	Prelim Actual (Unaudited) 10/10/19	Budget Variance	Adopted Budget	Update	Adjusted Budget
Continued							
Parking							
Salaries and Benefits	183,941	239,426	183,410	531	251,566		251,566
Administration/Office Costs	12,985	14,542	13,795	(810)	13,500		13,500
Materials/Supplies	72,034	61,134	64,486	7,548	59,150		59,150
Contracts/Professional Services	418,953	405,455	421,175	(2,222)	211,658		211,658
General Liability Insurance	8,850	8,850	8,850	-	7,649		7,649
Repairs/Maintenance	9,380	5,250	8,118	1,262	7,250		7,250
Capital Outlay	8,697	3,000	8,697	-	0		0
	<u>714,840</u>	<u>737,657</u>	<u>708,531</u>	<u>6,309</u>	<u>550,773</u>	<u>-</u>	<u>550,773</u>
Animal Control							
Salaries and Benefits	153,629	153,629	161,926	(8,297)	167,226		167,226
Administration/Office Costs	604	500	324	280	0		0
Materials/Supplies	33,509	13,250	11,758	21,751	17,500		17,500
Contracts/Professional Services	10,110	7,800	3,237	6,873	8,850		8,850
General Liability Insurance	5,900	5,900	5,900	(0)	5,099		5,099
Repairs/Maintenance	6,566	1,250	588	5,978	3,750		3,750
Capital Outlay	15,000	15,000	0	15,000	0		0
	<u>225,318</u>	<u>197,329</u>	<u>183,733</u>	<u>41,585</u>	<u>202,426</u>	<u>-</u>	<u>202,426</u>
Fire							
Salaries and Benefits	3,709,949	3,720,759	3,741,899	(31,950)	3,761,302		3,761,302
Reimbursement - Measure H	(400,000)	(400,000)	(400,000)	-	(400,000)		(400,000)
Grant Reimbursements	(59,000)	(70,000)	(90,950)	31,950	(70,000)		(70,000)
Administration/Office Costs	29,700	17,800	25,931	3,769	47,100		47,100
Materials/Supplies	190,320	184,500	189,407	913	189,200		189,200
Contracts/Professional Services	120,375	111,250	146,806	(26,431)	144,925		144,925
General Liability Insurance	82,600	82,600	82,600	0	71,390		71,390
Repairs/Maintenance	72,775	64,700	72,684	91	63,000		63,000
Capital Outlay	0	0	7,735	(7,735)	0		0
	<u>3,746,719</u>	<u>3,711,609</u>	<u>3,776,112</u>	<u>(29,393)</u>	<u>3,806,918</u>	<u>-</u>	<u>3,806,918</u>
Community Development							
Salaries and Benefits	780,153	698,186	679,492	100,661	377,793		377,793
Administration/Office Costs	20,200	13,550	14,935	5,265	39,300		39,300
Materials/Supplies	36,100	24,580	20,455	15,645	28,750		28,750
Contracts/Professional Services	79,150	116,050	209,629	(130,479)	68,925		68,925
General Liability Insurance	23,600	23,600	23,600	(0)	10,199		10,199
Repairs/Maintenance	7,100	6,300	4,154	2,946	6,650		6,650
Capital Outlay	6,000	0	0	6,000	0		0
	<u>952,303</u>	<u>882,266</u>	<u>952,266</u>	<u>37</u>	<u>531,617</u>	<u>-</u>	<u>531,617</u>

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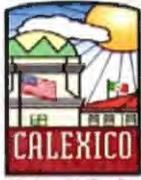
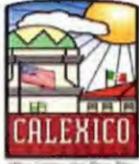


EXHIBIT 4, CONTINUED
2019-20 1st Quarter Budget Report

General Fund
Expenditures by Department

	2018-19				2019-20		2019-20
	Current Budget	Projected in 2019-20 Budget	Prelim Actual (Unaudited) 10/10/19	Budget Variance	Adopted Budget	Update	Adjusted Budget
Continued							
Public Works							
Salaries and Benefits	505,307	729,274	453,165	52,142	667,091		667,091
Reimbursement - Grant Funds	(52,134)	(52,134)		(52,134)	(51,834)		(51,834)
Administration/Office Costs	37,696	35,365	36,041	1,655	38,300		38,300
Materials/Supplies	149,700	100,900	111,522	38,179	113,100		113,100
Contracts/Professional Services	112,594	82,800	93,376	19,218	79,400		79,400
General Liability Insurance	41,400	41,400	41,400	(0)	44,109		44,109
Repairs/Maintenance	29,330	17,150	12,058	17,272	49,000		49,000
Capital Outlay	1,385	1,385	0	1,385	0		0
	<u>825,278</u>	<u>956,140</u>	<u>747,561</u>	<u>77,717</u>	<u>939,166</u>	<u>-</u>	<u>939,166</u>
Community Services							
Salaries and Benefits	615,577	694,601	615,345	232	673,487		673,487
Administration/Office Costs	32,340	24,900	25,408	6,932	28,800		28,800
Materials/Supplies	114,910	94,850	86,469.53	28,440	111,800		111,800
Contracts/Professional Services	161,640	138,330	140,916	20,724	139,750		139,750
General Liability Insurance	29,500	29,500	29,500	0	20,397		20,397
Repairs/Maintenance	15,650	10,050	14,311	1,339	14,000		14,000
Capital Outlay	1,500	0	0	1,500	0		0
	<u>971,117</u>	<u>992,231</u>	<u>911,950</u>	<u>59,168</u>	<u>988,235</u>	<u>-</u>	<u>988,235</u>
Housing							
Salaries and Benefits	194,339	363,320	194,204	135	280,198		280,198
Administration/Office Costs	6,500	2,500	1,909	4,591	8,000		8,000
Contracts/Professional Services	30,500	0	17,545	12,956	32,000		32,000
	<u>231,339</u>	<u>365,820</u>	<u>213,657</u>	<u>17,682</u>	<u>320,198</u>	<u>-</u>	<u>320,198</u>
Administration, Finance, Non-Department							
Salaries and Benefits	1,543,519	1,295,899	1,548,037	(4,518)	1,873,182		1,873,182
Retiree Medical	503,014	503,014	540,014	(37,000)	617,309		617,309
Administration/Office Costs	133,831	138,591	124,051	9,781	140,420		140,420
Materials/Supplies	64,611	52,050	50,959	13,652	50,750		50,750
Contracts/Professional Services	910,945	828,136	1,011,106	(100,162)	771,550		771,550
General Liability Insurance	183,274	183,274	183,274	0	190,941		590,941
Repairs/Maintenance	42,871	39,350	46,260	(3,389)	46,100		46,100
Capital Outlay	-	-	17,115	(17,115)	-		-
Debt Service - Wastewater Loan	742,554	742,556	742,554	(0)	742,554	727,995	1,470,549
Debt Service - JPIA	633,780	633,778	633,780	-	633,778		633,778
Contribution to CFD 2013-1	274,000	300,000	298,909	(24,909)	300,000		300,000
Transfers Out to IVECA Fund	25,000	34,000	23,932	1,068	31,143		31,143
Cost Allocation	(761,197)	(761,197)	(716,197)	(45,000)	(1,004,721)		(1,004,721)
	<u>4,296,202</u>	<u>3,989,451</u>	<u>4,503,794</u>	<u>(207,592)</u>	<u>4,393,006</u>	<u>727,995</u>	<u>5,521,001</u>
Total General Fund Expenditures	<u>15,902,260</u>	<u>15,606,013</u>	<u>15,805,858</u>	<u>96,402</u>	<u>15,746,522</u>	<u>727,995</u>	<u>16,874,517</u>



ATTACHMENT 4
2019-20 1st Quarter Budget Report

City-wide Expenditures
Summary of Expenditures by Fund

	<u>Budget</u>	<u>YTD Actual at 10-10-19</u>	<u>Remaining Budget</u>	<u>% Used</u>	<u>Notes</u>
General Fund					
111 General Fund	\$ 15,746,522	\$ 3,961,562	\$ 11,784,960	25%	
120 Measure H Sales Tax	2,637,000	312,500	2,324,500	12%	
Operating Grant Funds					
221 Library Grants	25,200	3,863	21,337	15%	
222 Community Donations	77,000	69,250	7,750	90%	Summer Rec programs
231 Gas Tax	1,631,741	280,394	1,351,348	17%	
242 Prop 172/Public Safety Tax	140,000	35,000	105,000	25%	
243 COPS State Grant Program	100,000	25,000	75,000	25%	
256 Cannabis	10,000	-	10,000	0%	
271 IVECA	134,000	133,695	305	100%	Annual contract paid
281 Solid Waste	2,070,000	397,288	1,672,712	19%	
712 Business Imp District	65,000	21,220	43,780	33%	
Housing Funds					
802 Successor Housing	5,000	78	4,922	2%	
840 Fed CDBG - Program Income	6,000	1,841	4,159	31%	
841 Fed Home - Program Income	8,000	831	7,169	10%	
842/3 Local Funds	2,000	599	1,401	30%	
Capital Project and Debt Service Funds					
223 Art in Public Places	103,000	-	103,000	0%	
233 LTA/Measure D	2,103,089	547,222	1,555,867	26%	
234/6 Transportation Development	495,248	5,882	489,365	1%	
237 Road Maintenance Rehab	681,911	30,000	651,911	4%	
401 Measure H Bond Proceeds	1,192,998	125,871	1,067,128	11%	
402 Measure D Bond Proceeds	6,025,000	2,339,455	3,685,545	39%	Capital/Street Overlay
411 Local Capital Projects	2,189,547	-	2,189,547	0%	
412 Capital Grants	540,000	# 53,622	486,378	10%	
430-6 Development Impact Fees	849,106	131,352	717,753	15%	
452-64 Development Projects	2,409,109	9,900	2,399,209	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	0%	
302 Measure D Debt 2018 Bonds	661,850	-	661,850	0%	
310 Measure H Debt Service	1,002,000	2,200	999,800	0%	
Enterprise Funds					
513 Water Operations	7,105,000	1,177,934	5,927,066	17%	
514 Water Debt Service	1,026,000	-	1,026,000	0%	
516 Water Capital Program	11,789,000	217,910	11,571,090	2%	
522 Airport Operations	450,324	123,620	326,704	27%	
525 Airport Capital	212,677	18,250	194,427	9%	
544 Wastewater Operations	6,120,000	768,741	5,351,259	13%	
545 Wastewater Debt Service	39,000	-	39,000	0%	
547 Wastewater Capital	11,096,010	488,878	10,607,132	4%	
CFD/Special Districts					
261 Bravo Victoria	985,000	6,145	978,855	1%	
903 Hearthstone	1,118,567	4,831	1,113,736	0%	
904 Towncenter	8,368	-	8,368	0%	
905 Venezia	21,522	-	21,522	0%	
906 Gran Plaza	548,000	967	547,033	0%	
Internal Service Funds					
601/2 Active and Retire Medical	3,063,988	704,539	2,359,450	23%	
603 Workers Compensation	1,517,160	146,258	1,370,902	10%	
604 Unemployment Insurance	72,992	-	72,992	0%	
605 General Liability Insurance	1,100,131	612,604	487,527	56%	Insurance Premiums
601-5 Net Internal Charges	(5,754,271)	(1,463,401)	(4,290,870)	25%	
	\$ 84,561,289	\$ 11,295,901	\$ 73,265,388	13%	