

AGENDA
ITEM

12



CITY COUNCIL AGENDA STAFF REPORT

DATE: November 20, 2024
TO: Mayor and City Council
APPROVED BY: Juan A. Contreras, Acting City Manager *JAC*
PREPARED BY: Sandra L. Fonseca, Interim Finance Director *SF*
SUBJECT: 2023-24 Year-End and 2024-25 1st Quarter Budget Status Report and Resolution to Amend the 2023-24 and 2024-25 Budgets

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Recommendation:

It is recommended that the City Council receive a briefing on the 2023-24 year-end and 2024-25 1st quarter budget status and consider a resolution to amend the budget to reflect current trends and available balances. The proposed budget strategy a) builds reserves; b) invests in programs through transfer of the 2023-24 General Fund year-end surplus that exceeds of the City Council’s General Fund reserve policy to the capital and airport funds, and c) applies Internal Service Fund surplus to pay down debt through transfers to the City’s OPEB trust and Employee Compensated Absence funds. The proposed budget amendment also updates 2024-25 General Fund revenues; updates donation and grant program budgets; and allocates one-time funds into various capital projects.

Background:

The City Council adopted the 2024-25 budget on June 26, 2024. A 1st quarter budget report is provided at this time to assist the City Council in monitoring actual 2023-24 year-end results and also budget compliance through the first three months of the 2024-25 fiscal year.

The General Fund has met and exceeded its 2023-24 fund balance projection and additional one-time funds are available for the City Council’s policy direction. A transfer to the Airport Operations fund is recommended to backfill a 2023-24 operating deficit and a projected 2024-25 operating deficit pending City Council consideration of operational and rate structure updates to restore airport operations to a break-even budget. A 2023-24 budget amendment is also proposed to transfer the remaining General Fund surplus, in excess of the City Council’s General Fund reserve policy, to the Local Capital Fund to increase its discretionary capital reserve for

use by the City Council to address one-time capital, vehicle, and equipment requests submitted by departments. Additional 2024-25 budget amendments are proposed to update the donations fund, grant funds, and capital program budgets.

Discussion & Analysis:

2023-24 General Fund Year-End Results

The General Fund has ended the year achieving its revenue target and with overall expenditure savings. The General Fund has also benefited by savings in its self-insured medical program Internal Service Fund that have been rebated to participating funds. As a result, the General Fund has met and exceeded its fund balance target for the year, and has one-time funds available for transfer, as follows:

\$428,000	Actual revenues in excess of budget
<u>(170,000)</u>	Less revenue surplus anticipated in the prior budget projection (6-12-24)
258,000	Net revenue surplus (1%)
705,000	Program expenditure savings (3%)
<u>378,000</u>	Self-insured medical program (Internal Service Fund) rebate
\$1,341,000	
<u>-441,000</u>	Fund Balance retained in fund to achieve 68 days reserve target
\$900,000	Total General Fund surplus in excess of reserve available for transfers

Revenues

Detailed revenue results by revenue category are listed in **Attachment C**. Total revenues of \$20.5 million exceeded projection by 1%. Significant budget variances are as follows:

2023-24 Revenue Surplus				
	Last Projection	Actual		
	<u>6/12/2024</u>	<u>Pre-Audit</u>	<u>Variance</u>	<u>Notes</u>
Residual Tax Increment	\$ 1,105,000	\$ 728,372	\$ (376,628)	Pending additional research with County staff
Investment Earnings	18,000	255,895	237,895	Improved Fair Market Value of State Treasurer's Local Agency Investment Fund portfolio
Ambulance Fees	1,380,000	1,536,048	156,048	Includes annualized reimbursement rate increase
All Other Sources	<u>17,832,973</u>	<u>18,073,816</u>	<u>240,843</u>	
Net Revenue Surplus	\$ 20,335,973	\$ 20,594,131	\$ 258,158	1%

Expenditures

Detailed expenditure results by Department are listed in **Attachment D**. All General Fund departments operated within their approved expenditure budget with the exception of the Fire Department. The Fire Department exceeded its budget due to overtime. The non-safety departments of Planning/Engineering/Building, Public Works, Library, and Recreation collectively had sufficient savings to absorb the annual General Fund vacancy savings

assumption of \$500,000. The Public Works department budget was also able to cover sufficient Gas Tax Fund reimbursements to meet both the State and Measure D Maintenance of Effort compliance thresholds for street maintenance. In total, General Fund departments expended 97% of their program budgets with a savings of 3% or \$705,000. The City's self-insurance medical program returned an additional \$378,000 in savings to the General Fund, for a total General Fund expenditure savings of \$1.083 million. \$900,000 of these savings are proposed for year-end transfers to other funds, for a remaining General Fund expenditure savings of \$183,000.

2023-24 Expenditure Savings

	Gross Budget	Allocated Vacancy Allowance Budget	Net Budget	Expenditures (Net of Medical Program Rebates)	Program Savings	Budget Reclas to Fund Year- end Transfers	Adjusted Savings
Program Expenditures	\$ 20,165,973	\$ -	\$ 20,165,973	\$ 19,461,060	\$ 704,913	3%	
Medical Program Rebate	-	-	-	(378,888)	378,888		
	<u>\$ 20,165,973</u>	<u>\$ -</u>	<u>\$ 20,165,973</u>	<u>\$ 19,082,172</u>	<u>\$ 1,083,801</u>		
Police, Traffic, Animal Control	\$ 6,586,608	\$ -	\$ 6,586,608	\$ 6,085,541	\$ 501,067	\$ (338,500)	\$162,567
Fire	5,753,093	-	5,753,093	5,802,588	(49,495)	-	(49,495)
Planning, Engineering, Planning	1,309,420	(265,000)	1,044,420	909,406	135,014	(106,000)	29,014
Public Works	1,526,399	(155,000)	1,371,399	1,352,136	19,263	(10,000)	9,263
Library/Recreation	1,305,915	(80,000)	1,225,915	1,138,674	87,241	(70,500)	16,741
Administration	3,684,538	500,000	4,184,538	3,793,827	390,711	(375,000)	15,711
	<u>\$ 20,165,973</u>	<u>\$ -</u>	<u>\$ 20,165,973</u>	<u>\$ 19,082,172</u>	<u>\$ 1,083,801</u>	<u>\$ (900,000)</u>	<u>\$183,801</u>
Proposed Year-end Transfers	-	-	-	900,000		900,000	-
	<u>\$ 20,165,973</u>	<u>\$ -</u>	<u>\$ 20,165,973</u>	<u>\$ 19,982,172</u>		<u>\$ -</u>	<u>\$183,801</u>

Proposed Transfers

A budget amendment is proposed to re-invest the June 30, 2024 General Fund's fund balance surplus into the airport and capital programs. The Airport Fund closed the 2023-24 year with a fund balance deficit that is not expected to be able to be cleared through ongoing operations because this program operates on a very thin margin. As the City's source of unrestricted funds, General Fund transfer is proposed to backfill the deficit. The remaining General Fund 2023-24 surplus is proposed for transfer to the Local Capital Fund for City Council consideration and allocation to one-time projects. A portion of these new capital funds are proposed for allocation in the 2024-25 1st Quarter budget resolution, and a portion is proposed to carry over for vehicle replacements in the next year's 2025-26 budget cycle.

\$140,000	Proposed transfer – Airport Fund
<u>760,000</u>	Proposed transfer – Local Capital Fund
\$900,000	

Fund Balance

The proposed \$900,000 in General Fund transfers have been set at a level that maintains a combined General and Measure H Fund balance reserve through June 2025 at the City Council's reserve policy of 68 days. This 68-day reserve target, established in the annual budget adoption

resolution, includes 60 days to cover the fund's liquidity/cash flow requirements from July through the first property tax remittance in December. An additional 8 days provide an emergency reserve of 10% of sales tax revenue to brace for unexpected natural or economic impacts to the City's tax revenue. The reserve calculation was updated with the 2024-25 budget to include both General Fund and Measure H expenditures, which provides liquidity and contingency coverage of the combined General and Measure H operations. **Attachment B** presents an overview of the General Fund's annual operations, ending balance, and reserve calculation.

2024-25 Budget Status

City-wide Expenditures

A City-wide view of the current 2024-25 year-to-date expenditures and budget status is presented at **Attachment A**. All funds are within their expected expenditure trend. Outside of the General Fund, the most significant expenditures are \$2.9 million of spending in the New River capital grant project.

General Fund Revenues

City Council has implemented two policy directives since the 2024-25 budget was adopted that prompt a revenue budget revision. First, the annual Hearthstone CFD public safety reimbursement, implemented in 2005 at the time of the Community Facilities District creation, was waived from the annual property owner levy for 2024-25 for a General Fund revenue loss of \$165,000 (Police and Admin Departments). Second, the downtown parking meter program and anticipated fee increase has been deferred for the winter holiday season. If meter fees are resumed in January, the anticipated meter revenue impact for the year is a reduction of \$245,000. To offset these revenue reductions, other revenue sources have been analyzed and adjusted where possible to avoid an impact to expenditures and service delivery and to maintain a break-even General Fund budget. The 1st quarter is normally early in the year to identify and adjust revenue trends, but minor adjustments to sales tax, franchise, investment income, ambulance, and other police department sources are proposed to rebalance revenues for the City Council's new policy directives. A detail listing of the 2024-25 General Fund Revenue budget and proposed adjustments is presented at **Attachment C**.

General Fund Expenditures

All General Fund departments are at or near the 25% target three-month expenditure trend as of September 2024. The City has also met its vacancy savings assumption during this period. Total General Fund expenditures through September are at 22% of the annual budget. A detail listing of the 2024-25 General Fund expenditure budget and year-to-date status is presented at **Attachment D**.

Other Fund Status

#120 - Measure H

Updated projections for the Measure H fund are presented at **Attachment E**. Actual sales tax revenues for 2023-24 were approximately \$100,000 less than the prior projection. The fund is still projected to build a \$2 million reserve over the next 6 years.

#255 - ARPA

The City has expended \$6.2 million or 65% of the original \$9.5 million Federal Grant allocation. Cumulative allocations and expenditures by project are presented at **Attachment F**.

#411 – Local Capital Fund

The proposed 2023-24 budget amendment provides \$760,000 in new capital/one-time funds available for City Council allocation. With input from program departments, the following allocations are prioritized for City Council consideration in the 1st Quarter budget resolution.

2024-25 Expenditures (Paid from 2023-24 Year-end General Fund Transfer)

To complete current capital projects

Police	Parking Lot Improvements (Addition to ARPA Allocation)	(75,000)	
Library	Parking Lot Improvements (Addition to ARPA Allocation)	(75,000)	
Recreation	Parking Lot Improvements (Addition to ARPA Allocation)	(35,000)	
			<u>(185,000)</u>

New Capital/one-time expenditure requests

Police	Jail Alarm (State Inspection)	(35,000)	
Traffic	End of Lease/(4) Leased Vehicles Buy-out	(6,000)	
Planning	Replace Planning/Building Dept. Light Fixtures	(2,500)	
Admin	City Council Audio-Visual Equipment (TVs, Projector)	(20,000)	
Admin	HR Application Software - NeoGov	(14,500)	
			<u>(78,000)</u>
			<u>(263,000)</u>

A portion of the available funds are recommended to be held for allocation in the upcoming 2025-26 budget cycle to fund annual vehicle replacements, including two patrol vehicles. The following requests have been identified by program departments for future City Council consideration. These projects would compete with other capital requests submitted in the 2025-26 budget cycle.

Additional One-time Requests Deferred to 2025-26 Budget Cycle

Police	2025-26 Patrol Vehicle Replacements (2)	(154,000)
Public Works/Airport	Purchase Airport Truck (Medium)	(55,000)
Public Works/Airport	Purchase Unicom for Airport	(5,000)
Public Works/Parks	Joel Reisin Playground/Floor Rehab.	(100,000)
Public Works/Parks	Community Center Playground Rehab (Increase)	(100,000)
Public Works/Parks	Outdoor Christmas Tree and Decorations (City Hall)	(30,000)
Public Works/Parks	Indoor Christmas Tree and Decorations (City Hall)	(8,000)

Additional Operating Budget Requests - Deferred at this time

Recreation	Community Center Janitor	
Public Works/Parks	Graffiti Program - Temporary Staff and Supplies	(25,000)
		<hr/>
		(477,000)

#522 - Airport

The airport fund has operated at a deficit for the past three years and has now depleted its fund balance reserves as of June 30, 2024. Fuel Sales and lease revenues have not kept up with employee and operating costs. The airport program will separately present a work-out plan to City Council to restore a sustainable budget. The 2023-24 proposed budget amendment includes a General Fund transfer of \$140,000 to a) cover the airport fund deficit of \$75,000 at June 2024 and b) to cover a partial year of 2024-25 deficit operations until new rates can be considered and implemented. Because of thin fuel sale margins, future operations are not anticipated to cover past operating deficits. As the City's source of unrestricted funds, the General Fund is the default fund required to cover other fund overdrafts if the fund does not have an ability to recover its deficits from future operations.

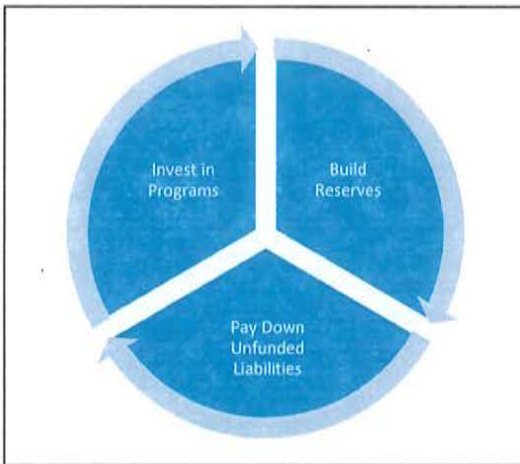
#513/544 - Water/Wastewater

The Water and Wastewater fund operating budgets and 5-year capital programs have anticipated a 2024-25 rate increase that has not been implemented by City Council. Without anticipated rate increases, these utility programs cannot fully staff operations, cover operating costs, maintain the debt service coverage committed to the 2020 revenue bond holders, or deliver the 5-year capital program necessary to maintain the system's infrastructure. Updated operating fund projections, with 2023-24 actuals, and with and without partial year 2024-25 rate increases, are presented at **Attachments G** and **Attachment H**. The operating plans for both of these funds will be revisited by the City Council in January.

Internal Service Funds (ISF)

The City's five self-insurance programs have in total met their 2023-24 operating targets. Surplus 2023-24 employee medical program funds of \$500,000 have been rebated back to program departments (\$378,000 General Fund). An additional \$150,000 of surplus ISF funds are proposed to be allocated to pay down unfunded liabilities, including \$75,000 in supplemental contributions to the OPEB trust for retiree medical benefits and \$75,000 towards the employee compensated absence reserve. With these actions, each of the City's 5 self-insurance programs maintain their 8% reserve policy target at June 2024.

Fiscal Impact:



The proposed General Fund 2023-24 and 2024-25 budget amendments are “break even” with revenues matching expenditures. Further, the proposed General Fund budget amendment continues past practice to allocate General Fund surplus funds in support of three financial policy objectives: 1) Reinvest in programs; 2) Build reserves; and 3) Pay down debt.

The combined General Fund and Measure H Fund Reserves are projected at \$4 million, or 68 days of General Fund operations, at June 2025. With this proposed action, the City's General Fund continues to maintain and improve its fiscal position and stability.

The City's three enterprise funds, Water, Wastewater, and Airport, will each need additional work with rate and operational updates to restore their long-term operating, debt service, and capital budgets for sustainable ongoing service delivery to their customers.

Attachments:

- Resolution
- Exhibit 1 to Resolution
- A. 2024-25 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
- E. Measure H
- F. ARPA
- G. Water Operations
- H. Wastewater Operations

RESOLUTION NO. 2024-__

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
2023-24 and 2024-25 BUDGET AMENDMENTS**

WHEREAS, the City Council adopted the 2024-25 Annual Budget on June 26, 2024; and

WHEREAS, the City Manager has prepared a 1st Quarter 2024-25 budget update to brief City Council on the City's current budget status, including preliminary 2023-24 results and 2024-25 year-to-date expenditures; and

WHEREAS, the City Manager has proposed a budget adjustment as listed in Exhibit 1 to this resolution, including updates to the 2023-24 budget for the General Fund year-end surplus and updates to the 2024-25 budget;

NOW, THEREFORE, BE IT HEREBY RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL OF THE CITY OF CALEXICO, AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and are a substantive part of this Resolution.

Section 3. The 2023-24 and 2024-25 budgets are amended as listed in Exhibit 1 to this resolution.

Section 4. 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 20st day of November, 2024.

Camilo Garcia, Mayor

ATTEST:

Veronica L. Alvarado, City Clerk

APPROVED AS TO FORM:

Carlos Campos, City Attorney

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

I, Veronica L. Alvarado, City Clerk of the City of Calexico do hereby certify that the foregoing Resolution No. 2024-xx was passed and adopted by the City Council on the 20th day of November 2024 by the following vote to-wit:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Veronica L. Alvarado, City Clerk

Exhibit 1

Proposed Midyear Budget Adjustments
2024-25
November 20, 2024

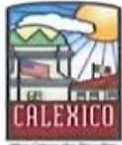
		<u>Fund Balance Impact</u>
<u>2023-24 Year-end Budget Adjustment</u>		
111	<u>General Fund</u>	
	Expenditures	
	<u>Transfer Out to Airport Fund</u>	
	To Transfer a portion of 2023-24 Expenditure Savings to the Airport Fund to cover 2023-24 Airport operating deficit, Airport Fund Balance deficit, and 6 months of 2024-25 Airport operating deficit pending implementation of revised operating structure	(140,000)
	<u>Transfer Out to Local Capital Fund</u>	
	To transfer 2023-24 General Fund expenditure savings, in excess of amounts needed to meet the City Council's General Fund reserve policy, to the Local Capital Fund for one-time vehicle and capital replacements; to be allocated by City Council after receiving input from program departments	(760,000)
	Subtotal, Transfers Out	(900,000)
	<u>2023-24 Department Expenditure Savings Adjustment to Fund Year-end Transfers</u>	
	111-20-210 Police Department	297,500
	111-20-216 Traffic Control	31,000
	111-20-217 Animal Control	10,000
	111-30 Planning, Engineering, & Building	106,000
	111-40 Public Works	10,000
	111-50-510 Library	26,000
	111-50-520 Recreation	44,500
	111-10 Administration	375,000
		<u>900,000</u>
411	<u>Local Capital Fund</u>	
	Revenue Transfer In	760,000
522	<u>Airport Fund</u>	
	Revenue Transfer In	140,000
		<u>900,000</u>
<u>2024-25 Year-end Budget Adjustment</u>		
111	<u>General Fund</u>	
	Revenues	
	To adjust General Fund revenue budget for City Council policies implemented after budget adoption:	
	To remove Hearststone CFD services charge per City Council action at time of annual levy	
	Police	(160,982)
	Admin	(4,000)
	To adjust Parking Fee revenue for change in downtown fee policy (Assumes Fee resumption in January)	(245,000)
		<u>(409,982)</u>
	To update Revenue Projections for current trend	
	Sales Tax	50,000
	Franchise Fees	10,000
	Investment Income	50,000
	Housing Property Tax In-Lieu	20,000
	Ambulance	82,000
	Traffic Control Grant	180,000
	Other Police Fees and Charges	17,982
		<u>409,982</u>
		(0)

Proposed Midyear Budget Adjustments
2024-25
November 20, 2024

Continued

		<u>Fund Balance Impact</u>
221	<u>Library Grant</u>	
	<u>To adjust State Grant budget to actual Grant Award</u>	
	Revenues State Grant	(233)
	Expenditures Operating Expenditures	233
		<hr/>
		-
222	<u>Donations Fund</u>	
	<u>To increase budget for new Library Donations</u>	
	Revenues Donations	2,000
	Expenditures Operating Expenditures	(2,000)
		<hr/>
		-
411	<u>Local Capital Fund</u>	
	2024-25 Expenditures (Paid from 2023-24 Year-end General Fund Transfer)	
	<u>To complete current capital projects</u>	
	Police Parking Lot Improvements (Addition to ARPA Allocation)	(75,000)
	Library Parking Lot Improvements (Addition to ARPA Allocation)	(75,000)
	Recreation Parking Lot Improvements (Addition to ARPA Allocation)	(35,000)
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		(185,000)
	<u>New Capital/one-time expenditure requests</u>	
	Police Jail Alarm (State Inspection)	(35,000)
	Traffic End of Lease/(4) Leased Vehicles Buy-out	(6,000)
	Planning Replace Planning/Building Dept. Light Fixtures	(2,500)
	Admin City Council Audio-Visual Equipment (TVs, Projector)	(20,000)
	Admin HR Application Software - NeoGov	(14,500)
		<hr/>
		(78,000)
		<hr/>
		(263,000)
602	<u>Retiree Medical/OPEB</u>	
	To apply a portion of 2023-24 ISF surplus to pay down unfunded retiree medical debt	
	Expenditures	
	Contribution to OPEB Trust	(75,000)
		<hr/>
		(75,000)

Attachment A



ATTACHMENT A
2024-25 1st Quarter Budget Report

*City-wide Expenditures
Summary of Expenditures by Fund*

		2024-25 Budget			YTD Actual	% Used	Notes
		Current	1st Q Update	Adjusted	10-3-24		
General Fund							
111	General Fund	\$ 22,944,804	\$ -	\$ 22,944,804	\$ 5,131,800	22%	
120	Measure H Sales Tax	4,403,000		4,403,000	1,033,210	23%	Fire Apparatus Ordered
Operating Grant Funds							
221	Library Grants	80,078	(233)	79,845	34,420	43%	Summer programs; State Grant adjustment
222	Community Donations	47,576	2,000	49,576	2,406	5%	Add'l Library Donations
224	New River Operations	300,000		300,000	-	0%	
231	Gas Tax	1,428,738		1,428,738	182,204	13%	
237	Road Maintenance Rehab	3,315,063		3,315,063	68,551	2%	
241	Asset Seizure/Forfeiture	-		-	-	-	
242	Prop 172/Public Safety Tax	300,000		300,000	75,000	25%	
243	COPS State Grant Program	236,000		236,000	37,500	16%	
245	HIDTA	47,000		47,000	-	0%	
246	Stonegarden	50,000		50,000	-	0%	
256	Cannabis/Applicant Reimburse	-		-	-	0%	
258	National Opioid Settlement Fund	-		-	-	-	
281	Solid Waste	2,814,544		2,814,544	243,701	9%	
299	Operating Grants	355,085		355,085	42,805	12%	
712	Business Imp District	-		-	-	-	
Housing Funds							
802	Successor Housing	100,000		100,000	10,908	11%	
840	Fed CDBG - Program Income	8,500		8,500	459	5%	
841	Fed Home - Program Income	6,000		6,000	424	7%	
842/3	Local Funds	61,500		61,500	65	0%	
846	CalHome - Program Income	1,000		1,000	77	8%	
Capital Project and Debt Service Funds							
223	Art in Public Places	89,000		89,000	-	0%	
233	LTA/Measure D	12,845,534		12,845,534	-	0%	
234/6	Transportation Development	218,000		218,000	427	0%	
255	FEMA/Disaster Recovery/ARPA	4,108,436		4,108,436	630,787	15%	
402	Measure D Bond Proceeds	2,705,000		2,705,000	-	0%	
411	Local Capital Projects	1,561,500	263,000	1,824,500	540,106	30%	
412	Capital Grants	13,284,487		13,284,487	716	0%	
430-6	Development Impact Fees	2,233,868		2,233,868	365,523	16%	
452-64	Development Projects	2,027,683		2,027,683	-	0%	
474-6	New River Projects	24,154,815		24,154,815	2,980,831	12%	
310	Measure H Debt Service	1,002,000		1,002,000	126,574	13%	
Enterprise Funds							
513	Water Operations	8,468,081		8,468,081	1,379,923	16%	
514	Water Debt Service	851,017		851,017	7,041	1%	Payments Nov, May
515	Water Development Fees	-		-	-	-	
516	Water Capital Program	10,161,500		10,161,500	15,751	0%	
522	Airport Operations	405,750		405,750	102,586	25%	
525	Airport Captial	-		-	-	-	
544	Wastewater Operations	7,854,154		7,854,154	848,835	11%	
545	Wastewater Debt Service	1,174,029		1,174,029	5,993	1%	Payments Nov, May
546	Wastewater Impact Fees	-		-	-	-	
547	Wastewater Capital	42,767,500		42,767,500	46,748	0%	
CFD/Special Districts							
261	Bravo Victoria	885,000		885,000	75,304	9%	
903	Hearthstone	862,402		862,402	7,343	1%	
906	Gran Plaza	537,568		537,568	74	0%	
Internal Service Funds							
601/2	Active and Retire Medical	5,723,752	75,000	5,798,752	692,089	12%	
603	Workers Compensation	1,564,000		1,564,000	571,878	37%	Annual premiums paid
604	Unemployment Insurance	73,574		73,574	-	0%	
605	General Liability Insurance	1,453,500		1,453,500	745,838	51%	Annual premiums paid
607	Compensated Absence Reserve	-		-	-	-	
601-7	Net Internal Charges	(8,814,825)	(75,000)	(8,889,825)	(2,009,805)	23%	
		<u>\$ 174,696,213</u>	<u>\$ 264,767</u>	<u>\$ 174,960,980</u>	<u>\$ 13,998,089</u>	<u>8%</u>	

Attachment B



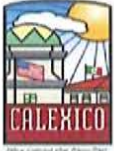
ATTACHMENT B
2024-25 1st Quarter Budget Report

General Fund
Fund Balance Projection

	2023-24					2024-25		
	<u>Last Projection</u>	Proposed Updates	<u>Budget</u>	<u>Actual</u>	Budget Variance	Current Budget	Proposed Updates	1st Quarter Budget
	2024-25 Budget 6/12/2024		Adjusted Projection	Preliminary 11-20-24				
Annual Activity								
Revenues	Projected 6-12-24							
Property Tax	\$ 7,056,000		\$ 7,056,000	\$ 6,734,388	\$ (321,612)	\$ 7,263,890	\$ -	\$ 7,263,890
Sales Tax	5,270,000		5,270,000	5,301,127	31,127	5,470,000	50,000	5,520,000
Other General Revenues	2,956,220		2,956,220	3,232,784	276,564	3,113,198	80,000	3,193,198
Program Revenues	3,931,753		3,931,753	4,203,788	272,035	4,282,715	(130,000)	4,152,715
Measure H Transfer	1,122,000		1,122,000	1,122,044	44	2,815,000	-	2,815,000
	20,335,973	-	20,335,973	20,594,131	258,158	22,944,804	(0)	22,944,804
Expenditures								
Salaries and Benefits	Current Budget							
Gross salary and benefits	14,542,620	(581,000)	13,961,620	13,549,658		15,551,601	-	15,551,601
Vacancy Assumption	(500,000)		(500,000)	-	(88,038)	(500,000)	-	(500,000)
Measure H Reimbursement	(1,250,000)		(1,250,000)	(1,250,000)	(0)	-	-	-
Grant/Other Reimbursements	(545,604)		(545,604)	(671,994)	126,391	(629,503)	-	(629,503)
	12,247,016	(581,000)	11,666,016	11,627,664	38,353	14,422,098	-	14,422,098
Operating Costs								
Operating Costs	4,674,423	(319,000)	4,355,423	4,210,877	144,546	5,022,975	-	5,022,975
Operating Costs - New River						100,000	-	100,000
General Liability Insurance	694,141		694,141	694,141	(0)	931,423	-	931,423
Contribution to CFD 2013	225,000		225,000	224,097	903	225,000	-	225,000
Cost Allocation	(1,105,910)		(1,105,910)	(1,105,910)	0	(1,213,458)	-	(1,213,458)
	4,487,654	(319,000)	4,168,654	4,023,206	145,449	5,065,940	-	5,065,940
Capital and Debt Service								
Capital/One-time Fund Transfers	360,000	900,000	1,260,000	1,260,000	-	-	-	-
Debt Service - Leases	251,829		251,829	251,829	-	212,254	-	212,254
Employee Leave Obligation	25,000		25,000	25,000	-	25,000	-	25,000
CalPERS - Unfunded Liability	2,059,628		2,059,628	2,059,628	(0)	2,352,990	-	2,352,990
Retiree Medical - Benefit Payments	713,276		713,276	713,276	(0)	844,904	-	844,904
Retiree Medical - Amortize Liability	21,569		21,569	21,569	(0)	21,618	-	21,618
	3,431,302	900,000	4,331,302	4,331,303	(1)	3,456,766	-	3,456,766
Total Expenditures	20,165,973	(0)	20,165,973	19,982,172	183,801	22,944,804	-	22,944,804
Net Annual Operating Results	\$ 170,000	\$ 0	\$ 170,000	\$ 611,959	\$ 441,959	\$ (0)	\$ (0)	\$ (0)
								0
Fund Balance								
Beginning Fund Balance	\$ 3,292,577		\$ 3,292,577	\$ 3,292,577	\$ -	\$ 3,462,577	\$ 441,959	\$ 3,904,536
Annual Operating Results	170,000		170,000	611,959	441,959	(0)		(0)
Ending General Fund Balance	3,462,577	-	3,462,577	3,904,536	441,959	3,462,576	441,959	3,904,535
Measure H Fund	835,525		835,525	725,396	(110,129)	482,525	(110,129)	372,396
Combined General/Measure H Reserve	\$ 4,298,102	\$ -	\$ 4,298,102	\$ 4,629,932	\$ 331,830	\$ 3,945,101	\$ 331,830	\$ 4,276,932
% Annual General Fund Expenditures Days of General Fund Operations							(0)	19%
								68

City Council Reserve Policy (Annual Budget Resolution): 68 Days

Attachment C

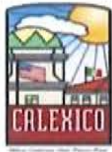


ATTACHMENT C
2024-25 1st Quarter Budget Report

General Fund
Revenues

	2022-23		2023-24		2024-25				
	Actual	Last Projection		Actual		Current Budget	Proposed Updates	1st Q Budget	% vs PY
		2024-25 Budget 6/12/2024	Variance	Preliminary 11-20-24					
General Revenues									
Property Tax									
Property tax	\$ 2,310,064	\$ 2,390,000	\$ 54,686	\$ 2,444,686	\$ 2,437,800	\$ -	\$ 2,437,800	0%	
Property Tax in lieu of MVL	3,420,501	3,561,000	330	3,561,330	3,632,220	-	3,632,220	2%	
Residual Tax Increment	821,995	1,105,000	(376,628)	728,372	1,193,870	-	1,193,870	64%	
	6,552,559	7,056,000	(321,612)	6,734,388	7,263,890	-	7,263,890	8%	
Sales Tax									
	4,983,361	5,270,000	31,127	5,301,127	5,470,000	50,000	5,520,000	4%	
Business License									
Business License	883,612	799,000	25,237	824,237	850,380	-	850,380	3%	
Cannabis	170,956	178,500	(22,764)	155,736	200,000	-	200,000	28%	
	1,054,568	977,500	2,473	979,973	1,050,380	-	1,050,380	7%	
Franchise Fees									
PGE/Cable/Other	222,929	205,800	10,656	216,455	209,916	10,000	219,916	2%	
Solid Waste	518,604	543,000	1,506	544,507	553,860	-	553,860	2%	
	741,532	748,800	12,162	760,962	763,776	10,000	773,776	2%	
Other Taxes									
Transient Tax	582,508	550,000	(18,527)	531,473	565,000	-	565,000	6%	
RI Prop Trns Tx	44,083	15,800	13,042	28,842	25,000	-	25,000	-13%	
Hsg Ath In Lieu	84,401	83,200	20,825	104,025	84,864	20,000	104,864	1%	
	710,992	649,000	15,340	664,340	674,864	20,000	694,864	5%	
Money and Property									
Investment Earnings	40,935	18,000	237,895	255,895	50,000	50,000	100,000	-61%	
Rents And Concessions	243,233	246,000	(7,911)	238,089	250,920	-	250,920	5%	
Water/Wastewater Leases	266,913	274,920	-	274,920	280,418	-	280,418	2%	
	551,081	538,920	229,984	768,904	581,338	50,000	631,338	-18%	
Other Miscellaneous Revenue									
State VLF	39,693	42,000	5,833	47,833	42,840	-	42,840	-10%	
Misc Income	20,477	-	10,774	10,774	-	-	-	-	
Sale of Assets	-	-	-	-	-	-	-	-	
	60,170	42,000	16,606	58,606	42,840	-	42,840	-27%	
Subtotal, General Revenues	14,654,263	15,282,220	(13,921)	15,268,299	15,847,089	130,000	15,977,089	5%	
Program Revenues									
Police									
Vehicle Code Fines	15,533	10,000	3,286	13,286	10,000	-	10,000	-25%	
Alarm Permits	750	500	(50)	450	500	4,500	5,000		
SRO Program	-	89,000	913	89,913	123,500	-	123,500	37%	
Special Service /Misc Revenue	36,795	29,500	3,411	32,911	29,500	-	29,500	-10%	
Towing Fees	30,812	40,000	1,863	41,863	40,000	10,000	50,000	19%	
Livescan	35,062	33,000	(305)	32,695	33,000	-	33,000	1%	
POST	7,071	7,000	6,917	13,917	7,000	3,000	10,000	-28%	
Federal Grant/Bulletproof Vest	-	-	-	-	-	-	-	-	
Assessment District 2005-01	141,617	153,893	1	153,894	160,982	(160,982)	-		
Prkg Mtrs/Lots	272,916	275,000	16,844	291,844	475,000	(245,000)	230,000	-21%	
Traffic Control Grant	150,000	150,000	-	150,000	150,000	180,000	330,000	120%	
Parking Citations	200,966	158,000	8,829	166,829	183,000	-	183,000	10%	
Misc Fees/Services	637	6,000	954	6,954	6,000	482	6,482	-7%	
Animal Licenses/Control	5,884	6,140	(2,060)	4,080	6,140	-	6,140	50%	
	898,043	958,033	40,602	998,635	1,224,622	(208,000)	1,016,622	2%	

Continued



ATTACHMENT C
1st Quarter Budget Report

General Fund
Revenues

	2022-23		2023-24		2024-25				
	Actual	Last Projection		Actual		Current Budget	Proposed Updates	1st Q Budget	% vs PY
		2024-25 Budget		Variance	Preliminary				
<i>Continued</i>									
Fire									
Ambulance Fees	911,463	1,380,000	156,048	1,536,048	1,450,000	82,000	1,532,000	0%	
Fire Prevention	287,392	323,000	17,690	340,690	329,460	-	329,460	-3%	
Fire Late and Other Fees	14,854	9,200	4,062	13,262	9,384	-	9,384	-29%	
	1,213,710	1,712,200	177,800	1,890,000	1,788,844	82,000	1,870,844	-1%	
Planning & Building									
Building									
Building permits	393,390	200,000	11,447	211,447	200,000	-	200,000	-5%	
Mechanical permits	35,499	27,000	43	27,043	27,000	-	27,000	0%	
Plumbing permits	19,508	16,000	(3,152)	12,848	16,000	-	16,000	25%	
Electrical permits	83,818	94,000	(4,757)	89,243	94,000	-	94,000	5%	
Other permits	10,160	14,750	(11,150)	3,600	14,750	-	14,750	310%	
Plan Check Fees	152,740	310,000	(4,125)	305,875	310,000	-	310,000	1%	
Code Enforcement	2,398	3,000	(1,280)	1,720	3,000	-	3,000	74%	
Books, Maps and Publications	1,620	250	(34)	216	250	-	250	16%	
Engineering									
Grading permits	-	-	-	-	-	-	-	-	
Encroachment Permits	58,916	65,000	44,772	109,772	65,000	-	65,000	-41%	
Plan Check Fees-Engineering	41,829	-	-	-	-	-	-	-	
Engineering/Inspection Fees	44,454	10,000	500	10,500	10,000	-	10,000	-5%	
Books, Maps and Publications	50	-	-	-	-	-	-	-	
Planning									
Plan Check Fees	74,453	84,000	(20,439)	63,561	84,000	-	84,000	32%	
Inspection Fees	62,504	-	-	-	-	-	-	-	
Other	11,802	-	894	894	-	-	-	-	
	993,141	824,000	12,720	836,720	824,000	-	824,000	-2%	
Public Works									
State Highway Maintenance Fees	39,050	39,000	50	39,050	39,000	-	39,000	0%	
	1,693	2,400	5,304	7,704	2,448	-	2,448	-	
	40,743	41,400	5,354	46,754	41,448	-	41,448	-11%	
Parks, Recreation, and Library									
Recreation program fees	65,332	57,500	14,851	72,351	57,500	-	57,500	-21%	
Library fines and penalties	3,041	4,440	(143)	4,297	4,440	-	4,440	3%	
Community Center activities	38,305	30,700	740	31,440	25,700	-	25,700	-18%	
Parks activities and events	7,559	2,900	18	2,918	2,500	-	2,500	-14%	
Summer swim program	-	-	10,384	10,384	-	-	-	-	
Leases	13,200	13,200	-	13,200	13,200	-	13,200	0%	
CDCAC	5,391	7,500	4,287	11,787	15,750	-	15,750	-	
	132,828	116,240	30,135	146,375	119,090	-	119,090	-19%	
Administration/Other									
Successor Agency Admin Fee	198,346	235,000	6,466	241,466	240,000	-	240,000	-1%	
Special District Admin Fee	39,180	44,880	(1,125)	43,755	44,711	(4,000)	40,711	-7%	
Other	70	-	82	82	-	-	-	-	
Subtotal, Program Revenues	3,516,061	3,931,753	272,035	4,203,788	4,282,715	(130,000)	4,152,715	-1%	
Interfund Transfers									
Measure H	1,100,000	1,122,000	44	1,122,044	2,815,000	-	2,815,000	151%	
	1,100,000	1,122,000	44	1,122,044	2,815,000	-	2,815,000	151%	
Total General Fund Revenues	\$ 19,270,325	\$ 20,335,973	\$ 258,158	\$ 20,594,131	\$ 22,944,804	\$ (0)	\$ 22,944,804	11%	
% Increase vs Prior Year	5%			7%			11%		

Attachment D



ATTACHMENT D
2024-25 1st Quarter Budget Report

General Fund
Expenditure Summary

	2023-24					2024-25			Notes
	Budget			Actual	Budget	1st Quarter	YTD Actual	%	
	Current	Updates	Adjusted	Preliminary 11-20-24	Variance	Budget	10/3/2024		
General Fund in Total									
Salaries and Benefits									
Salary and Benefits	\$ 14,542,620	\$ (581,000)	\$ 13,961,620	\$ 13,549,658		\$ 15,551,601	\$3,818,360		
Vacancy Assumption	(500,000)	-	(500,000)	-	(88,038)	(500,000)	-	25%	
Reimbursement - Measure H	(1,250,000)	-	(1,250,000)	(1,250,000)	(0)	-	-	-	Replaced with Revenue Transfer
Reimbursement - Other Funds	(545,604)	-	(545,604)	(671,994)	126,391	(629,503)	(75,000)	12%	
	12,247,016	(581,000)	11,666,016	11,627,664	38,353	14,422,098	3,743,360	26%	
Operating Costs									
Materials/Supplies	1,041,332	(34,000)	1,007,332	965,089	42,243	1,200,512	158,107	13%	
Repairs/Maintenance	345,095	(89,500)	255,595	243,564	12,031	482,946	49,026	10%	
Contracts/Professional Services	2,909,415	(158,600)	2,750,815	2,709,186	41,629	2,886,902	394,748	14%	
General Liability Insurance	694,141	0	694,141	694,141	(0)	931,423	232,856	25%	
Administration/Office Costs	378,581	(36,900)	341,681	293,038	48,643	452,615	45,939	10%	
Contracts/Contribution to New River Operating Agreement	-	-	-	-	-	100,000	-	0%	
Contribution to CFD 2013-1	225,000	-	225,000	224,097	903	225,000	-	0%	
Cost Allocation	(1,105,910)	-	(1,105,910)	(1,105,910)	0	(1,213,458)	(303,364)	25%	
	4,487,654	(319,000)	4,168,654	4,023,206	145,449	5,065,940	577,311	11%	
Capital and Debt Service									
Capital/One-Time Items/Transfers	360,000	900,000	1,260,000	1,260,000	-	-	-		
Debt Service/Leases	251,829	-	251,829	251,829	-	212,254	-	0%	
Employee Leave Obligation	25,000	-	25,000	25,000	-	25,000	6,250	25%	
Pension - Unfunded Liability	2,059,628	-	2,059,628	2,059,628	(0)	2,352,990	588,247	25%	
Retiree Medical - Benefit Payments	713,276	-	713,276	713,276	(0)	844,904	211,226	25%	
Retiree Medical - Amortize Liability	21,569	-	21,569	21,569	(0)	21,618	5,405	25%	
	3,431,302	900,000	4,331,302	4,331,303	(1)	3,456,766	811,128	23%	
	\$ 20,165,973	\$ -	\$ 20,165,973	\$ 19,982,172	\$183,801	\$ 22,944,804	\$5,131,800	22%	
	-	0	-	-	(0)	-	-	-	

Summary by Department

Police

Salaries and Benefits	5,105,296	(72,000)	5,033,296	4,900,956	132,339	5,445,922	1,401,480	26%
Vacancy Assumption	-	-	-	-	-	-	-	
Reimbursement - Measure H	(850,000)	-	(850,000)	(850,000)	(0)	-	-	
Reimbursement - Grant Funds	(421,000)	-	(421,000)	(543,931)	122,931	(447,000)	(75,000)	17%
Reimbursement - Dispatch (50% Fire)	(395,773)	-	(395,773)	(259,867)	(135,906)	(409,105)	(58,251)	14%
Pension - Unfunded Liability	806,551	-	806,551	806,551	(0)	949,761	237,440	25%
Materials/Supplies	205,144	-	205,144	180,855	24,288	214,474	34,108	16%
Repairs/Maintenance	153,002	(82,000)	71,002	68,571	2,432	160,652	11,152	7%
Contracts/Professional Services	499,839	(104,500)	395,339	388,959	6,380	522,030	41,604	8%
General Liability Insurance	126,335	0	126,335	126,335	(0)	148,777	37,194	25%
Administration/Office Costs	116,448	(39,000)	77,448	73,242	4,206	122,270	21,075	17%
Debt Service - Equipment Leases	201,712	-	201,712	201,712	-	212,254	-	0%
	5,547,554	(297,500)	5,250,054	5,093,385	156,669	6,920,035	1,650,803	24%

Continued

City of Calexico
1st Quarter Budget Report

**General Fund
Expenditure Summary**

Continued	2023-24					2024-25			Notes
	Budget		Actual (Preliminary at 11-20-24)	Budget Variance	1st Quarter Budget	YTD Actual 10/3/2024	% of et		
	Current	Updates						Adjusted	
Traffic Control/Parking									
Salaries and Benefits	331,396	(19,000)	312,396	311,822	574	398,042	87,381	22%	
Pension - Unfunded Liability	27,633	-	27,633	27,633	(0)	37,135	9,284	25%	
Materials/Supplies	55,470	-	55,470	54,068	1,402	68,914	11,418	17%	
Repairs/Maintenance	11,741	(3,500)	8,241	7,827	415	20,867	1,414	7%	
Contracts/Professional Services	290,254	1,500	291,754	291,486	268	332,578	61,583	19%	
General Liability Insurance	9,718	-	9,718	9,718	0	12,857	3,214	25%	
Administration/Office Costs	14,996	(10,000)	4,996	4,786	210	21,019	846	4%	
Debt Service - Vehicle Leases	50,117	-	50,117	50,117	-	-	-	-	
	791,325	(31,000)	760,325	757,457	2,869	891,412	175,140	20%	
Animal Control									
Salaries and Benefits	184,620	(10,000)	174,620	174,055	564	185,347	53,565	29%	
Pension - Unfunded Liability	18,422	-	18,422	18,422	0	21,220	5,305	25%	
Materials/Supplies	8,124	-	8,124	6,881	1,243	15,678	3,067	20%	
Repairs/Maintenance	1,800	-	1,800	1,800	1	10,697	-	0%	
Contracts/Professional Services	26,400	-	26,400	26,329	71	11,354	12,280	108%	
General Liability Insurance	6,579	-	6,579	6,579	(0)	7,347	1,837	25%	
Administration/Office Costs	1,784	-	1,784	634	1,150	1,874	104	6%	
	247,729	(10,000)	237,729	234,700	3,029	253,516	76,158	30%	
Fire									
Salaries and Benefits	4,407,250	-	4,407,250	4,644,182	(236,932)	4,561,614	1,234,845	27%	
Reimbursement - Measure H	(400,000)	-	(400,000)	(400,000)	(0)	-	-	-	
Reimbursement - Grant Funds	(150,000)	-	(150,000)	(149,421)	(579)	(150,000)	-	0%	
Reimbursement - Dispatch (50%)	395,773	-	395,773	259,867	135,906	409,105	58,251	14%	
Pension - Unfunded Liability	722,436	-	722,436	722,436	0	817,137	204,284	25%	
Materials/Supplies	271,892	-	271,892	271,398	494	266,944	32,627	12%	
Repairs/Maintenance	51,900	-	51,900	50,141	1,759	63,945	9,918	16%	
Contracts/Professional Services	329,862	-	329,862	297,447	32,414	347,568	35,302	10%	
General Liability Insurance	90,702	-	90,702	90,702	(0)	102,858	25,714	25%	
Administration/Office Costs	33,278	-	33,278	15,835	17,443	33,729	2,448	7%	
	5,753,093	-	5,753,093	5,802,588	(49,495)	6,452,899	1,603,389	25%	
Planning, Engineering, Building									
Salaries and Benefits	983,367	(105,000)	878,367	611,678		1,046,707	134,052		
Vacancy Assumption	(265,000)	-	(265,000)	-	1,689	(225,000)	-	16%	
Pension - Unfunded Liability	82,898	-	82,898	82,898	(0)	95,489	23,872	25%	
Materials/Supplies	43,944	-	43,944	40,975	2,969	56,419	5,151	9%	
Repairs/Maintenance	10,770	(1,000)	9,770	7,152	2,618	15,509	1,192	8%	
Contracts/Professional Services	139,751	(19,000)	120,751	120,402	349	86,889	21,127	24%	
General Liability Insurance	29,154	-	29,154	29,154	0	33,061	8,265	25%	
Administration/Office Costs	19,535	19,000	38,535	17,146	21,389	39,635	1,742	4%	
	1,044,420	(106,000)	938,420	909,406	29,014	1,148,709	195,402	17%	
Public Works									
Salaries and Benefits	887,252	-	887,252	730,188		1,010,460	184,585		
Vacancy Assumption	(155,000)	-	(155,000)	-	2,063	(175,000)	-	22%	
Reimbursement - Grant Funds	28,827	-	28,827	27,535	1,292	(32,503)	-	0%	
Pension - Unfunded Liability	126,281	-	126,281	126,282	(0)	117,133	29,283	25%	
Materials/Supplies	225,995	-	225,995	225,974	21	318,490	21,522	7%	
Repairs/Maintenance	42,394	-	42,394	40,702	1,692	118,200	6,472	5%	
Contracts/Professional Services	100,006	(10,000)	90,006	89,315	691	133,853	18,381	14%	
New River Operating Agreement	-	-	-	-	-	100,000	-	0%	
General Liability Insurance	75,185	-	75,185	75,185	0	85,262	21,315	25%	
Administration/Office Costs	40,459	-	40,459	36,955	3,504	47,952	5,441	11%	
	1,371,399	(10,000)	1,361,399	1,352,136	9,263	1,723,848	287,000	17%	
	0	-	-	-	-	-	-	-	

Continued

City of Calexico
1st Quarter Budget Report

**General Fund
Expenditure Summary**

Continued	2023-24					2024-25			Notes
	Budget		Actual (Preliminary at 11-20-24)	Budget Variance	1st Quarter Budget	YTD Actual 10/3/2024	% of et		
	Current	Updates						Adjusted	
Library									
Salaries and Benefits	355,818	-	355,818	305,075		385,234	95,835		
Vacancy Assumption	(45,000)	-	(45,000)	-	5,743	-	-	25%	
Pension - Unfunded Liability	36,844	-	36,844	36,844	0	42,440	10,610	25%	
Materials/Supplies	70,228	(8,000)	62,228	62,178	50	78,914	22,366	28%	
Repairs/Maintenance	12,277	-	12,277	11,533	744	13,941	4,316	31%	
Contracts/Professional Services	95,567	(11,100)	84,467	83,806	661	100,345	43,593	43%	
General Liability Insurance	12,957	-	12,957	12,957	0	14,694	3,674	25%	
Administration/Office Costs	20,919	(6,900)	14,019	13,717	302	21,965	1,333	6%	
	559,610	(26,000)	533,610	526,109	7,500	657,533	181,726	28%	
Recreation									
Salaries and Benefits	461,134	-	461,134	420,767		476,841	115,849		
Vacancy Assumption	(35,000)	-	(35,000)	-	5,366	-	-	24%	
Pension - Unfunded Liability	41,449	-	41,449	41,449	-	47,745	11,936	25%	
Materials/Supplies	83,500	(26,000)	57,500	56,368	1,132	95,237	16,211	17%	
Repairs/Maintenance	21,300	(3,000)	18,300	16,155	2,144	25,154	2,385	9%	
Contracts/Professional Services	71,549	(15,500)	56,049	55,456	593	157,315	9,549	6%	
General Liability Insurance	14,577	-	14,577	14,577	0	16,531	4,133	25%	
Administration/Office Costs	7,798	-	7,798	7,793	5	8,358	453	5%	
	666,305	(44,500)	621,805	612,565	9,240	827,181	160,516	19%	
		0	-	-	-	-	-		
Housing									
	-	-	-	-	-	-	-		
Administration, Finance, Non-Dept									
Salaries and Benefits	1,826,488	(375,000)	1,451,488	1,450,933		2,041,433	510,769		
Vacancy Assumption	-	-	-	-	555	(100,000)	-	26%	
Reimbursement - Other Funds	(3,430)	-	(3,430)	(6,178)	2,748	-	-		
Employee Leave Obligations	25,000	-	25,000	25,000	-	25,000	6,250	25%	
Pension - Unfunded Liability	197,113	-	197,113	197,114	(0)	224,930	56,233	25%	
Retiree Medical - Benefits	713,276	-	713,276	713,276	(0)	844,904	211,226	25%	
Retiree Medical - Unfunded	21,569	-	21,569	21,569	(0)	21,618	5,405	25%	
Materials/Supplies	77,036	-	77,036	66,392	10,644	85,442	11,637	14%	
Repairs/Maintenance	39,910	-	39,910	39,683	227	53,981	12,177	23%	
Contracts/Professional Services	1,356,187	-	1,356,187	1,355,986	201	1,194,971	151,329	13%	
General Liability Insurance	328,934	-	328,934	328,934	-	510,036	127,509	25%	
Administration/Office Costs	123,364	-	123,364	122,930	434	155,813	12,497	8%	
Contribution to CFD 2013-1	225,000	-	225,000	224,097	903	225,000	-	0%	
Transfer Out to Airport Fund	-	140,000	140,000	140,000	-	-	-		
Transfer Out to Capital Fund	360,000	760,000	1,120,000	1,120,000	-	-	-		
Cost Allocation	(1,105,910)	-	(1,105,910)	(1,105,910)	0	(1,213,458)	(303,364)	25%	
	4,184,538	525,000	4,709,538	4,693,827	15,711	4,069,670	801,666	20%	
Total General Fund Expenditures	\$ 20,165,973	\$ (0)	\$ 20,165,973	\$ 19,982,172	\$183,801	\$ 22,944,804	\$5,131,800	22%	

Attachment E



Purpose of Fund

Measure H is a local sales and use tax approved by the voters in June 2010, effective October 1, 2010. The sales tax add-on (transactions and use tax) is a general-purpose tax of .5% applicable on sales within the City of Calexico and sales outside of the City under certain applicable criteria. The passage of the tax establishes a Measure H Oversight Advisory Committee to make recommendations on the use of the funds to the City Council.

Measure H Revenues pay for annual debt service on Measure H bonds issued in 2011 to fund capital projects, including fire station improvements, park improvements, and swimming pool. The Measure H committee has also in the past approved an annual allocation for Police and Fire personnel. During periods of fiscal distress, beginning in 2015 through 2021, the City General Fund drew remaining Measure H balances to sustain current operations and to rebuild its fund balance reserve. Beginning in 2022-23, a new Measure H allocation for Recreation programming was added, and the annual General Fund transfer was limited to 2% annual growth. An annual residual is now accumulating in the fund to rebuild an Emergency Reserve.

2024-25 Budget Highlights

- Existing program support for Police, Fire, and Recreation continues. The Recreation program support is increased to provide new dedicated funding for the summer swim program.
- The annual General Fund transfer has been replaced with a list of specific programs to be supported with Measure H revenues. The 2023-24 General Fund transfer of \$1.1 million has been increased to \$1.4 million in 2024-25 to address increasing General Fund operating costs. This support does not provide new services, but instead sustains the increasing cost of current services.
- Capital funding is provided to address the City's significant backlog in equipment replacements. The primary expenditure is \$330,000 towards a replacement fire engine, to be combined with ARPA funding, for a combined cost of \$1.1 million. The initial year of 2024-25 capital funding is larger than successive years to draw the surplus revenues earned in 2023-24.
- The proposed Fund Balance reserve policy is updated to target a \$2 million reserve at the ending of the projection period in 2030. The reserve is expected to increase by \$1 million in 2030 with the retirement of the Measure H bonds and the end of debt service.

	2023-24		2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Projection	Actual	Projection	Projection	Projection	Projection	Projection	(Sunset)
Beginning Fund Balance	\$ 228,569	\$ 228,569	\$ 725,396	\$ 372,396	\$ 376,046	\$ 445,037	\$ 581,181	\$ 786,340
Revenues								
Measure H Sales Tax	4,015,000	3,898,163	4,050,000	4,151,250	4,255,031	4,361,407	4,470,442	4,582,203
	12%	9%	4%	2.5%	2.5%	2.5%	2.5%	2.5%
Investment Income	-	1,445	-	-	-	-	-	-
Expenditures								
Transfer to Debt Fund								Paid from Trustee Bond Reserve
For Measure H Bond	1,001,000	1,000,140	1,002,000	1,002,000	1,002,000	1,002,000	1,002,000	-
Existing Support								
Police Salaries	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Fire Salaries	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Recreation Programs	35,000	30,596	35,000	35,700	36,593	37,507	38,445	39,406
Recreation - Summer Swim	-	-	35,000	70,000	71,750	73,544	75,382	77,267
General Fund Transfer	1,122,044	1,122,044	-	-	-	-	-	-
	2,407,044	2,402,640	1,320,000	1,355,700	1,358,343	1,361,051	1,363,827	1,366,673
Proposed Support								
Police Salaries	-	-	600,000	612,000	624,240	636,725	649,459	662,448
Fire Salaries	-	-	600,000	612,000	624,240	636,725	649,459	662,448
Recreation Programs	-	-	295,000	300,900	306,918	313,056	319,317	325,704
	-	-	1,495,000	1,524,900	1,555,398	1,586,506	1,618,236	1,650,601
	2,407,044	2,402,640	2,815,000	2,880,600	2,913,741	2,947,557	2,982,063	3,017,274
Capital/Equipment								
Police/Patrol Vehicle	-	-	86,000	-	-	-	-	-
Fire/Compact Truck	-	-	80,000	-	-	-	-	-
Fire Apparatus - \$1.1 million w/ARPA	-	-	330,000	-	-	-	-	-
Fire/Heart Saver Alert (Station 2)	-	-	60,000	-	-	-	-	-
Sport Lights/D. Gutierrez Field	-	-	30,000	-	-	-	-	-
Future	-	-	-	265,000	270,300	275,706	281,220	286,845
	-	-	586,000	265,000	270,300	275,706	281,220	286,845
	3,408,044	3,402,780	4,403,000	4,147,600	4,186,041	4,225,263	4,265,284	3,304,118
Net Annual Activity	606,956	496,827	(353,000)	3,650	68,991	136,144	205,159	1,278,085
Ending Fund Balance	\$ 835,525	\$ 725,396	\$ 372,396	\$ 376,046	\$ 445,037	\$ 581,181	\$ 786,340	\$ 2,064,425

Attachment F

City of Calexico
 ARPA Allocations, Spending, and Available Balances

ATTACHMENT F
 2024-25 1st Quarter Budget Report

		Allocations	Expenditures	Encumb	Available
		Adjusted	Cumulative		
		Balance	Expenditures		11-08-24
			11/08/2024		
Police/Fire Vehicle Replacements					
255-91-907-56000-000	Public Safety Vehicles	-	-	-	-
255-91-907-56000-001	Fire Rescue Ambulance	374,000	374,000	-	-
255-91-907-56000-002	Fire Utility Vehicles	200,000	-	-	200,000
255-91-907-56000-003	Ford Explorer Patrol Vehicles	146,000	46,038	-	99,962
255-91-907-56000-004	Pickup Truck Patrol Vehicles	-	-	-	-
255-91-907-56000-005	Fire Ambulance Repair	203,528	126,954	-	76,573
255-91-907-56000-006	Police Equipment	63,704	251	-	63,453
255-91-907-56000-007	Police Gear	39,825	10,167	-	29,658
255-91-907-56000-008	Firearms/Ammunition	42,902	39,640	-	3,262
255-91-907-56000-009	Firearms Training Program/Equip	39,993	14,898	-	25,095
255-91-907-56000-010	Police - 30 Computers	30,000	30,000	-	0
255-91-907-56000-011	Dispatch Chairs	8,000	4,693	-	3,307
255-91-907-56000-012	First Alert System Fire St #1	26,472	-	-	26,472
Sub-Total		1,174,424	646,642	-	527,782
Employee Essential Workers					
255-91	Employee Payments	1,028,834	1,028,834	-	0
Sub-Total		1,028,834	1,028,834	-	0
Downtown Rehabilitation					
255-91-908-56000-000	Downtown Rehabilitation	76,354	-	-	76,354
255-91-908-56000-001	Pressure Washer	15,130	15,130	-	0
255-91-908-56000-002	Local Assessment Center	44,730	44,730	-	-
255-91-908-56000-003	Elec Upgrades for Veh Charging	38,000	34,005	-	3,995
255-91-908-56000-004	Downtown Light Fixing	35,000	21,401	-	13,599
255-91-908-56000-005	Christmas Tree	3,500	3,500	-	-
255-91-908-56000-012	Downtown Cooling Center	-	-	-	-
Sub-Total		212,713	118,766	-	93,948
Essential Worker Relief Program					
255-91-909-56000-000	Essential Worker Relief Program	462,387	462,387	-	-
Sub-Total		462,387	462,387	-	-
Outreach Specialist					
Sub-Total		-	-	-	-
Emergency Response/Ambulance					
255-91-911-56000-000	Initial Allocation	-	-	-	-
255-91-911-56000-001	ER Res/Pub Safe-Police Veh Con	210,000	210,000	-	-
255-91-911-56000-002	ER Res/Pub Safe-Fire Hose	9,000	6,705	-	2,295
255-91-911-56000-003	ER Res/Pub Safe-Narcotics Prog	5,952	-	-	5,952
255-91-911-56000-004	Fire Apparatus	770,000	770,000	-	-
Sub-Total		994,952	986,705	-	8,247
Public Facilities/IT Upgrades					
255-91-912-56000-000	Public Facilities/IT upgrades	-	0	-	(0)
Sub-Total		-	0	-	(0)
City Broadband Infrastructure					
255-91-913-56000-000	City Broadband Infrastructure	-	-	-	-
Sub-Total		-	-	-	-
Emergency Park Infrastructure					
255-91-914-56000-000	Emergency Park Infrastructure	170,575	6,719	-	163,856
255-91-914-56000-001	Emergency Park Infrast-Parks	272,000	69,391	-	202,609
255-91-914-56000-002	Emergency Prk Infrast-Baseball	45,000	37,443	-	7,557
255-91-914-56000-003	Emergency Park Infrast-Cordova	-	-	-	-
255-91-914-56000-004	Emergency Park Infrast- Nosotros Park	500,000	1,852	-	498,148
255-91-914-56000-005	Border Friendship park	2,073	-	-	2,073
255-91-914-56000-006	Rodriguez Baseball Field	150,000	-	-	150,000
255-91-914-56000-007	Soccer Posts	20,000	18,241	-	1,759
255-91-914-56000-008	Ceramic oven	-	-	-	-
Sub-Total		1,159,648	133,646	-	1,026,002
Drainage Basin Valves/Construction					
Sub-Total		195,000	34,850	-	160,150

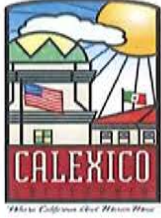
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City of Calexico
 ARPA Allocations, Spending, and Available Balances

ATTACHMENT F
 2024-25 1st Quarter Budget Report

		Allocations	Expenditures	Encumb	Available
		Adjusted Balance	Cumulative Expenditures 11/08/2024		11-08-24
Continued					
Facilities Projects					
255-90-916-56000-000	90-916 May 2022 Fire Station #1	200,000	200,000	-	-
255-91-923-56000-000	Unassigned	-	-	-	-
255-91-923-56000-001	Fire Station 2/Mold Mitigation	-	-	-	-
255-91-923-56000-002	E.C.M Library, restrooms, roof	665,350	643,732	-	21,618
255-91-923-56000-003	Police Cnf Room&Disp/Roof Repa	90,000	-	-	90,000
255-91-923-56000-004	Community Senior Hall/Roof Rep	135,344	135,000	-	344
255-91-923-56000-005	Fire Station 1/Roof Repair	247,350	247,000	-	350
255-91-923-56000-006	Water Distr Breakroom/Roof Rep	87,350	87,000	-	350
255-91-923-56000-007	Cix International Airport/Roof	129,350	129,000	-	350
255-91-923-56000-008	City Hall/Council Chamber/Roof	75,000	-	-	75,000
255-91-923-56000-009	City Hall/Carpet Replacement	60,000	53,727	-	6,273
255-91-923-56000-010	Carnegie Tech Center/3 AC unit	18,700	18,672	-	28
255-91-923-56000-011	Senior Hall Air Conditioning	22,568	22,568	-	-
255-91-923-56000-012	Restrooms/Various Water Heater	10,000	638	-	9,362
255-91-923-56000-013	827 E.7th St/United Fam/Roof R	178,344	178,000	-	344
255-91-923-56000-014	827 E.7th St/United Fam/New AC	20,000	9,944	-	10,056
255-91-923-56000-015	Community Center Lighting	32,000	28,982	-	3,018
255-91-923-56000-016	Fire Radios	37,000	37,000	-	-
255-91-923-56000-017	Laptop, C.C. Chamber projector	75,000	3,548	-	71,452
255-91-923-56000-018	Temp Police/Traffic SubStatio	50,000	-	-	50,000
255-91-923-56000-019	Police Dept. Parking Lot Pavement	120,000	-	-	120,000
255-91-923-56000-020	Library Parking Lot Pavement	120,000	-	-	120,000
255-91-923-56000-021	Community Center Parking Lot Pavement	-	-	-	-
255-91-923-56000-022	Police and Fire Dept. Server Assessment	25,000	-	-	25,000
255-91-926-56000-000	Renovation to Calexico Fire Station No. 2	638,071	247,594	46,655	343,822
255-91-923-56000-024	Community Center Air Condition	15,332	9,366	-	5,966
255-91-923-56000-025	Community Center Termites	4,900	-	4,862	38
Sub-Total		3,056,659	2,051,773	51,517	953,369
Planning/Building Contracts					
255-91-924-56000-001	Development Fee Study	324	-	-	324
255-91-924-56000-002	Update Housing Element	-	-	-	-
255-91-924-56000-003	Operations/Process Update	-	-	-	-
Sub-Total		324	-	-	324
City Equipment/One-Time Items					
255-91-927-56000-008	Traffic Ctrl - Computers	3,090	-	-	3,090
255-91-927-56000-009	Traffic Ctrl - Laptops	10,000	4,476	-	5,524
255-91-927-56000-010	Traffic Ctrl - Equipment	12,175	1,005	-	11,170
255-91-927-56000-011	Animal Control - Truck	80,000	57,667	19,103	3,231
255-91-927-56000-012	Fire Breathing Apparatus + Turn Outs	395,000	377,442	-	17,558
255-91-927-56000-013	Planning - Consultant	154,676	154,676	-	-
255-91-927-56000-014	Engineering -Computer/Supplies	5,500	-	-	5,500
255-91-927-56000-015	Public Works - Fleet - Vehicles/Equipment	65,000	-	-	65,000
255-91-927-56000-016	Public Works - Parks - Lawn Mowers	30,000	21,779	-	8,221
255-91-927-56000-017	Facilities - Chamber of Commerce	5,000	-	-	5,000
255-91-927-56000-018	Facilities - United Families	25,000	-	-	25,000
255-91-927-56000-019	Facilities - City Hall	140,000	12,061	-	127,939
255-91-927-56000-020	Library Books	5,000	4,957	-	43
255-91-927-56000-021	Recreation - Community Ctr	57,429	-	-	57,429
255-91-927-56000-022	Recreation - Computer Replace	10,000	9,932	-	68
255-91-927-56000-023	Recreation - Community Ctr	45,310	-	-	45,310
255-91-927-56000-024	Recreation - Arts Center Stage	-	-	-	-
255-91-927-56000-025	City Clerk - Agenda Manager Software	10,000	10,000	-	-
255-91-927-56000-026	City Clerk - Public Request Software	6,000	6,000	-	-
255-91-927-56000-027	CTC Computers	9,180	9,163	-	17
255-91-927-56000-028	CTC Drinking Fountain	5,900	4,386	-	1,514
255-91-927-56000-029	CTC Fire Alarm	1,220	-	-	1,220
Sub-Total		1,075,480	673,542	19,103	382,835
Summer Swim Program (22,23,24)					
255-50-520-53029-602	Recreational Programs	17,185	17,184	-	1
255-50-520-53029-608	Recreational Programs-Tree L	9,815	3,359	1,839	4,617
255-50-520-55025-000	Summ Swim Other Operating Cnts	139,065	66,024	-	73,041
Sub-Total		166,065	86,567	1,839	77,658
Total					
		9,526,487	6,223,712	72,459	3,230,315
			65%	1%	34%

Attachment G



ATTACHMENT G
2024-25 1st Quarter Budget Report

Public Works
Water Operations
Fund #513

Purpose of Fund

The Water Fund provides domestic potable water service to 8,000 residential and commercial customers. Bonds were issued in 2020 that include a covenant to set user rates to provide revenues, net of operating expenses, of 125% of annual debt service. Surplus operating revenues are transferred to the CIP fund to provide for ongoing capital requirements. A rate study has been prepared and is under City Council consideration to update customer service fees for the next 5 years to maintain bond covenant compliance and to provide for the 5-year capital program.

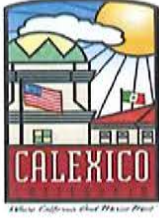
	2022-23	2023-24	2024-25 Projection		Notes
	Actual	Actual	With Current Rates	5 mos New Rates	
Beginning Fund Balance	\$ 3,000,000	\$ 3,000,000	\$ 2,962,519	\$ 2,962,519	
Annual Activity					
Revenues					
Customer Service Fees	7,607,184	7,798,631	7,800,000	7,800,000	
Pending - New Billing Rates	-	-	-	314,583	5 Months
Other fees/charges	420,511	359,062	325,000	325,000	
Investment Income	102,910	112,259	50,000	50,000	
	<u>8,130,605</u>	<u>8,269,952</u>	<u>8,175,000</u>	<u>8,489,583</u>	
Expenditures					
Salaries and Benefits	2,842,521	2,924,633	4,086,190	4,086,190	
Vacancies	-	-	-	-	
Materials/Supplies	1,073,150	1,289,591	1,191,900	1,191,900	
Repairs/Maintenance	89,030	106,987	194,800	194,800	
Contracts/Professional Services	358,650	381,131	542,000	542,000	
General Liability Insurance	241,986	231,865	278,594	278,594	
Administration/Office Costs	115,042	96,144	188,200	188,200	
City-wide Cost Allocation	643,906	660,857	698,853	698,853	
Land Lease	189,096	194,769	194,769	194,769	
Transfer - Debt Service/Vehicles	48,514	39,062	26,167	26,167	
Subtotal, Operating Budget	<u>5,601,897</u>	<u>5,925,038</u>	<u>7,401,473</u>	<u>7,401,473</u>	
% Increase	8%	6%	8%	8%	
Transfer - Debt Service/Bonds	824,425	822,047	824,850	824,850	
Transfer - Capital Fund	660,524	1,560,348	(789,541)	(474,958)	
Transfer - Internal Service Fund	1,043,760	-	-	-	
	<u>8,130,605</u>	<u>8,307,433</u>	<u>7,436,782</u>	<u>7,751,366</u>	
	-	-	-	-	
Net Annual Activity	<u>-</u>	<u>(37,481)</u>	<u>738,218</u>	<u>738,218</u>	
Ending Fund Balance	\$ 3,000,000	\$ 2,962,519	\$ 3,700,737	\$ 3,700,737	Operating Reserve
		50%	50%	50%	50% Operating Exp

Balance Sheet		
Cash	380,425.74	-239,196.88
Customer Accounts Receivable, net	3,016,156.31	3,586,818.05
Current Payable	-163,610.45	-145,822.27
Customer Deposits	-232,971.60	-239,279.90
Available Fund Balance	<u>\$ 3,000,000</u>	<u>\$ 2,962,519</u>
	-	-

Debt Service Coverage		
	8,175,000	8,489,583
	(7,401,473)	(7,401,473)
	773,527	1,088,110
	824,850	824,850
	94%	132%

Revenues
Operating Expenditures
Net
Debt Service Transfer
Bond Requirement: 125%

Attachment H



ATTACHMENT H
2024-25 1st Quarter Budget Report

Public Works Department
Wastewater Operations
Funds #544

Purpose of Fund

The Wastewater Fund provides service to 8,000 residential and commercial customers. Bonds were issued in 2020 that include a covenant to set user rates to provide revenues, net of operating expenses, of 125% of annual debt service. Surplus operating revenues are transferred to the CIP fund to provide for ongoing capital requirements. A rate study has been prepared and is under City Council consideration to update customer service fees for the next 5 years to maintain bond covenant compliance and to provide for the 5-year capital program. The proposed fees anticipate additional long-term financing for the plant expansion.

	2022-23	2023-24	2024-25		Notes
	Actual	Actual	With Current Rates	5 mos New Rates	
Beginning Fund Balance	\$ 3,000,000	\$ 3,000,000	\$ 2,022,284	\$ 2,022,284	
Annual Activity					
Revenues					
Customer Service Fees	6,169,760	6,424,489	6,300,000	6,300,000	
Pending - New Billing Rates				1,000,000	5 Months
Other Fees	9,048	2,217			
Investment Income	187,762	87,413	50,000	50,000	
	<u>6,366,570</u>	<u>6,514,119</u>	<u>6,350,000</u>	<u>7,350,000</u>	
Expenditures					
Salaries and Benefits	1,905,785	1,887,041	2,696,889	2,696,889	
Vacancies	-	-			
Materials/Supplies	791,403	938,219	972,140	972,140	
Repairs/Maintenance	169,700	248,786	310,700	310,700	
Contracts/Professional Services	268,863	132,299	352,900	352,900	
General Liability Insurance		108,094	134,483	134,483	
Administration/Office Costs	195,552	182,856	137,400	137,400	
City-wide Cost Allocation	410,800	445,053	514,605	514,605	
Land Lease	77,817	80,151	80,151	80,151	
Transfer/Debt Fund - Leases	28,146	22,069	23,829	23,829	
Subtotal, Operating Budget	3,848,066	4,044,568	5,223,097	5,223,097	
% Increase	7%	5%	15%	15%	
Transfers - Debt Service/Bonds	1,149,975	1,152,597	1,150,200	1,150,200	
Transfers - Placeholder/Potential Bonds			-	-	From Rate Study
Transfer/Capital Fund	1,368,529	2,294,670	(612,562)	387,438	
	<u>6,366,570</u>	<u>7,491,835</u>	<u>5,760,735</u>	<u>6,760,735</u>	
	-	-	-	-	
Net Annual Activity	-	(977,716)	589,265	589,265	
Ending Fund Balance	\$ 3,000,000	\$ 2,022,284	\$ 2,611,549	\$ 2,611,549	Operating Reserve
		50%	50%	50%	50% Operating Budget

Balance Sheet	
Cash	\$ 3,113,049
Current Receivables/Prepaid	780
Current Payables	(113,829)
Available Fund Balance	<u>\$ 3,000,000</u>
	-

Debt Service Coverage Ratio		
6,350,000	7,350,000	Revenues
(5,223,097)	(5,223,097)	Operating Expenditures
1,126,903	2,126,903	Net
1,150,200	1,150,200	Debt Service
98%	185%	Bond Requirement: 125%