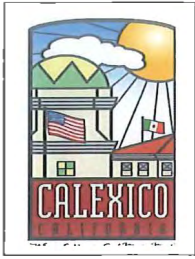


**AGENDA
ITEM**

7



AGENDA STAFF REPORT

DATE: February 2, 2022

TO: Mayor and City Council

APPROVED BY: Miguel Figueroa, City Manager *MK*

PREPARED BY: Karla Lobatos, Finance Director

SUBJECT: FY 2021-22 2nd Quarter Budget Status Report and Proposed Budget Amendment

=====

Recommendation:

It is recommended that the City Council receive a briefing on the 2nd quarter status of the FY 2021-22 Budget and consider a resolution to amend the FY 2021-22 Budget.

Background:

The City Council of the City of Calexico adopted the City's FY 2021-22 budget on June 21, 2021. A 1st quarter budget report was presented on October 21, 2021. A 2nd quarter budget report is provided at this time to update the General Fund's Fund Balance projection and to monitor budget compliance through the 2nd quarter of the FY 2021-22 fiscal year. A budget amendment is proposed to recognize improved revenue trends and to authorize spending of a portion of the improved revenues through operating budget adjustments.

Discussion & Analysis:

2021-22 Year-to-Date Expenditures

The City of Calexico has completed the second quarter of the FY 2021-22 fiscal year and is on track with its' annual expenditure budget plan. A summary of city-wide year-to-date expenditures by fund is presented in **Attachment A**. The General Fund has expended 48% of its budget through December 2021, and is on track with its' adopted budget. Other program expenditures outside of the General Fund are largely dependent upon the timing of capital projects.

General Fund Revenues

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



Year-to-date revenues show continued improvement and provide a basis for increasing the annual General Fund revenue projection by \$375,500. The improved revenue sources, listed below, are ongoing, across-the-board increases, including taxes and program fees. One source, Community Development fees, is proposed to be reduced to match the program's prior year level.

<u>2nd Quarter Revenue Adjustments</u>		
Property Tax in lieu of MVLFF	\$	20,000
Residual Tax Increment		44,000
Sales Tax		65,000
Cannabis		40,000
Transient Tax		100,000
Real Property Transfer tax		15,000
Housing In Lieu of Property Tax		7,000
Police Program Fees, net		-
Ambulance Fees		50,000
Community Development		(200,000)
Recreation Program Fees		9,500
Measure H Transfer		225,000
	<u>\$</u>	<u>375,500</u>

General Fund Expenditures

A summary of General Fund expenditure history and projections by department are presented in **Attachment D**. Through the 2nd quarter, most program departments have operated within approved appropriations. Four budget amendments are proposed to address unexpected overages, as follows:

<u>2nd Quarter Expenditure Adjustments</u>		
Operations	Traffic Control staffing	\$ 150,000
Operations	Old City Hall Storm Damage Repairs	30,000
Operations	Community Center Event Staffing	5,000
Capital	Water Tower Structural Repairs	15,000
		<u>\$ 200,000</u>

Grant Fund Expenditures

Fund #221 - Library Grant Fund - A FY 2021-22 budget amendment of \$9,000 is proposed to provide spending authority for a new State Zip Books grant. The Adult Literacy Grant also has a proposed spending increase of \$2,783 for additional available revenues.

Fund #255 – FEMA/Covid Relief Fund - A FY 2021-22 budget amendment of \$1,030,000 is proposed to provide spending authority for the employee payments authorized from the City's

federal American Rescue Plan Act (ARPA) grant allocation. The balance of the City's available ARPA grant allocation will be considered as part of a separate policy discussion.

Fund #299 – Operating Grant Fund - A FY 2021-22 budget amendment of \$124,163 is proposed to carry over the remaining SB2/Housing Element grant spending authority from the prior FY 2020-21 fiscal year. A \$19,000 budget amendment is also proposed to provide spending authority for a new Recreation grant from the State California Arts Council.

Fiscal Impact:

An overview of the General Fund fiscal trends and fund balance projection is presented as **Attachment B**.

The prior FY 2020-21 year-end close is near completion. The remaining work involves grant reimbursements that might have a minor impact on the General Fund. The FY 2020-21 General Fund balance projection remains approximately \$2 million, or 13% of annual expenditures.

For the current FY 2021-22 fiscal year, improving/increased revenues projections of \$375,500 will more than offset proposed operating expenditure adjustments of \$200,000. The FY 2021-22 General Fund balance projection has improved to \$2.1 million and remains on track with the City's 5-year budget plan.

Attachments:

1. Resolution
2. FY 2021-22 City-wide Expenditures – Summary of Year-to-Date Expenditures by Fund
3. General Fund - Fund Balance Projection
4. General Fund - Revenues
5. General Fund - Expenditures by Department

RESOLUTION NO. 2022-__

**RESOLUTION OF THE CITY OF CALEXICO APPROVING
A FY 2021-22 MIDYEAR BUDGET AMENDMENT**

WHEREAS, the City Council adopted the FY 2021-22 Annual Budget on June 21, 2021;
and

WHEREAS, the City Manager has prepared a FY 2021-22 2nd Quarter budget update to
brief City Council on the City's current budget status; and

WHEREAS, the City Manager has proposed a FY 2021-22 2nd Quarter budget adjustment
as listed in Exhibit 1 to this resolution.

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

1. The FY 2021-22 budget is amended as listed in Exhibit 1 to this resolution
2. The City Manager is authorized to allocate the budgeted vacancy savings target
between General Fund departments as needed to match the savings realized by various
departments

PASSED AND ADOPTED at a meeting of the City Council of the City of Calexico this
2nd day of February, 2022.

Javier Moreno, Mayor

ATTEST:

Gabriela T. Garcia, City Clerk

APPROVED AS TO FORM:

Carlos Campos, City Attorney

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

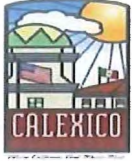
I, Gabriela T. Garcia, Deputy City Clerk of the City of Calexico do hereby certify that the foregoing Resolution No. 2021-xx was passed and adopted by the City Council on the 2nd day of February, 2022 by the following vote to-wit:

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

Gabriela T. Garcia, City Clerk

**City of Calexico
2021-22 Proposed Midyear Budget Adjustments
February 2, 2022**

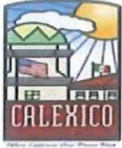
		Fund Balance Impact
111 General Fund		
To increase revenue budget to reflect current trends:		
Revenues		
Property Tax in lieu of MVLFF	20,000	
Residual Tax Increment	44,000	
Sales Tax	65,000	
Cannabis	40,000	
Transient Tax	100,000	
Real Property Transfer tax	15,000	
Housing In Lieu of Property Tax	7,000	
Police Program Fees, net	-	
Ambulance Fees	50,000	
Community Development	(200,000)	
Recreation Program Fees	9,500	
Measure H Transfer	225,000	
		375,500
To increase expenditure budget to restore/augment current services:		
Expenditures		
Operations Traffic Control staffing	(150,000)	
Operations Old City Hall Storm Damage Repairs	(30,000)	
Operations Community Center Event Staffing	(5,000)	
Capital Water Tower Structural Repairs	(15,000)	
		(200,000)
		175,500
221 Library Grant Fund		
To increase spending authority for State Zip Books Grant		
Revenues	9,000	
Expenditures	(9,000)	-
To increase spending authority for Adult Literacy Grant		
Revenues	2,783	
Expenditures	(2,783)	-
255 FEMA		
To increase spending authority for disbursement of ARPA Federal Grant Funds (Employee Payments)		
Revenues	1,030,000	
Expenditures	(1,030,000)	-
299 Operating Grants		
To carryover remaining Housing Element/SB2 operating grant from prior year		
Revenues	124,163	
Expenditures	(124,163)	-
To appropriate new Recreation grant from State California Arts Council		
Revenues	19,000	
Expenditures	(19,000)	-
Total, All Funds		175,500



ATTACHMENT A
2021-22 2nd Quarter Budget Report

City-wide Expenditures
Summary of Expenditures by Fund

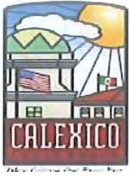
	Budget			YTD Actual 12/31/2021	Remaining Budget	% Used	Notes
	Current	2nd Q Proposed	Adjusted				
General Fund							
111 General Fund	\$ 16,810,849	\$ 200,000	\$ 17,010,849	\$ 8,175,044	\$ 8,835,805	48%	
120 Measure H Sales Tax	3,100,000		3,100,000	794,873	2,305,127	26%	
Operating Grant Funds							
221 Library Grants	\$ 41,635	11,783	53,418	14,588	38,830	27%	
222 Community Donations	140,081		140,081	7,348	132,733	5%	
231 Gas Tax	1,470,200		1,470,200	588,134	882,066	40%	
242 Prop 172/Public Safety Tax	250,000		250,000	62,500	187,500	25%	
243 COPS State Grant Program	150,000		150,000	37,500	112,500	25%	
255 FEMA/Disaster Recovery	642,635	1,030,000	1,672,635	1,028,839	643,796	62%	
256 Cannabis/Applicant Reimburse	5,000		5,000	295	4,705	6%	
281 Solid Waste	\$ 2,488,674		2,488,674	435,919	2,052,756	18%	
299 Operating Grants	156,000	143,163	299,163	113,901	185,262	38%	
712 Business Imp District	37,500		37,500	-	37,500	0%	
Housing Funds							
802 Successor Housing	1,976,500		1,976,500	297	1,976,204	0%	
813 Fed Home Grant	500,000		500,000	-	500,000	0%	
840 Fed CDBG - Program Income	547,507		547,507	862	546,645	0%	
841 Fed Home - Program Income	605,000		605,000	1,445	603,555	0%	
842/3 Local Funds	1,500		1,500	174	1,326	12%	
846 CallHome - Program Income	51,000		51,000	228	50,772	0%	
Capital Project and Debt Service Funds							
223 Art in Public Places	103,000		103,000	-	103,000	0%	
233 LTA/Measure D	3,282,750		3,282,750	292	3,282,458	0%	
234/6 Transportation Development	521,000		521,000	13,710	507,290	3%	
237 Road Maintenance Rehab	1,385,000		1,385,000	19,076	1,365,924	1%	
401 Measure H Bond Proceeds	3,197,177		3,197,177	1,207,643	1,989,534	38%	
402 Measure D Bond Proceeds	2,800,000		2,800,000	377,120	2,422,880	13%	
411 Local Capital Projects	3,517,330		3,517,330	10,953	3,506,376	0%	
412 Capital Grants	8,349,186		8,349,186	396,955	7,952,231	5%	
430-6 Development Impact Fees	2,236,944		2,236,944	24,847	2,212,097	1%	
452-64 Development Projects	2,509,457		2,509,457	-	2,509,457	0%	
474-6 New River Projects	28,473,500		28,473,500	1,120,557	27,352,943	4%	
301/2 Measure D Debt Service	1,793,550		1,793,550	199,470	1,594,080	11%	
310 Measure H Debt Service	999,600		999,600	248,225	751,375	25%	
Enterprise Funds							
513 Water Operations	8,381,000		8,381,000	2,489,193	5,891,808	30%	
514 Water Debt Service	874,826		874,826	579,572	295,254	66%	
515 Water Development Fees	-		-	-	-		
516 Water Capital Program	14,062,000		14,062,000	128,199	13,933,801	1%	
522 Airport Operations	454,827		454,827	205,339	249,488	45%	
525 Airport Capital	3,649,430		3,649,430	612	3,648,818	0%	
544 Wastewater Operations	6,070,000		6,070,000	1,638,071	4,431,929	27%	
545 Wastewater Debt Service	1,185,611		1,185,611	789,615	395,996	67%	
546 Wastewater Impact Fees	-		-	-	-		
547 Wastewater Capital	26,191,560		26,191,560	769,564	25,421,996	3%	
CFD/Special Districts							
261 Bravo Victoria	467,062		467,062	263,785	203,277	56%	
903 Hearthstone	822,914		822,914	328,707	494,207	40%	
906 Gran Plaza	682,903		682,903	337,865	345,039	49%	
Internal Service Funds							
601/2 Active and Retire Medical	4,874,150		4,874,150	1,249,031	3,625,119	26%	
603 Workers Compensation	1,394,000		1,394,000	700,341	693,659	50%	
604 Unemployment Insurance	57,168		57,168	348	56,820	1%	
605 General Liability Insurance	900,000		900,000	599,801	300,200	67%	
601-5 Net Internal Charges	(7,225,318)		(7,225,318)	(2,549,520)	(4,675,798)	35%	
	\$ 150,984,710	\$ 1,384,946	\$ 152,369,656	\$22,411,318	\$129,958,337	15%	



ATTACHMENT B
2021-22 2nd Quarter Budget Report

*General Fund
Fund Balance Projection*

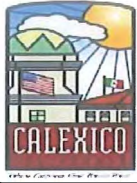
	2018-19	2019-20	2020-21	2021-22		
	Actual	Actual	Prelim/Unaudited 12/31/2021	1st Quarter Budget	Change	2nd Quarter Budget
Annual Activity						
Revenues						
Property Tax	\$ 5,424,571	\$ 5,835,809	\$ 6,059,538	\$ 6,077,935	\$ 64,000	6,141,935
Sales Tax	4,334,264	4,162,826	3,938,933	4,115,000	65,000	4,180,000
Other General Revenues	2,325,203	2,521,667	2,977,430	2,640,462	162,000	2,802,462
Program Revenues	3,545,627	3,446,027	2,996,631	3,129,451	(140,500)	2,988,951
Measure H Transfer	664,697	503,706	873,388	848,000	225,000	1,073,000
One-time Revenues	600,000	103,504	-	-	-	-
Federal Covid Relief/Revenue Loss	-	-	-	-	-	-
	16,894,360	16,573,538	16,845,920	16,810,849	375,500	17,186,348
Expenditures						
Salaries and Benefits						
Gross salary and benefits	10,337,414	10,464,337	11,408,767	12,662,110	-	12,662,110
Vacancy Assumption	-	-	-	(250,000)	-	(250,000)
Measure H Reimbursement	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	-	(1,250,000)
Grant/Other Reimbursements	(400,912)	(457,442)	(580,454)	(520,281)	-	(520,281)
	8,686,502	8,756,895	9,578,313	10,641,829	-	10,641,829
Operating Costs						
Operating Costs	4,017,799	4,004,262	3,646,319	3,708,220	185,000	3,893,220
General Liability Insurance	796,274	443,427	713,838	591,998	-	591,998
Contribution to CFD 2013	298,909	381,281	-	217,000	-	217,000
Indirect Cost Allocation	(716,197)	(1,004,721)	(1,231,285)	(980,831)	-	(980,831)
	4,396,785	3,824,249	3,128,871	3,536,387	185,000	3,721,387
Capital and Debt Service						
Capital Outlay	25,684	53,976	185,275	22,600	15,000	37,600
Transfer to Local Capital Fund	0	-	450,000	-	-	-
Debt Service - Wastewater Loan	742,554	1,470,549	-	-	-	-
Debt Service - JPIA Retrospective	633,780	633,778	-	-	-	-
Debt Service - Leases	7,863	44,356	44,356	44,356	-	44,356
CalPERS - Unfunded Liability	1,087,335	1,363,248	1,573,657	1,811,531	-	1,811,531
Retiree Medical - Benefit Payments	503,014	598,715	797,241	654,146	-	654,146
Retiree Medical - Amortize Liability	-	-	100,000	100,000	-	100,000
	3,000,231	4,164,621	3,150,529	2,632,633	15,000	2,647,633
Total Expenditures	16,083,518	16,745,766	15,857,713	16,810,849	200,000	17,010,849
Net Annual Operating Results	\$ 810,842	\$ (172,227)	\$ 988,207	\$ (0)	\$ 175,500	\$ 175,499
Fund Balance						
Beginning Fund Balance	\$ 367,148	\$ (263,724)	1,005,763	2,008,116	(14,147)	1,993,970
Annual Operating Results	810,842	(172,227)	988,207	(0)	175,500	175,499
Long-term Wastewater Advance	(1,441,715)	1,441,715	-	-	-	-
Ending Fund Balance	\$ (263,724)	\$ 1,005,763	\$ 1,993,970	\$ 2,008,116	\$ 161,353	\$ 2,169,469
% Annual Expenditures	-2%	6%	13%	12%		13%
Days of Operations				44		47



ATTACHMENT C
2021-22 2nd Quarter Budget Report

General Fund
Revenues

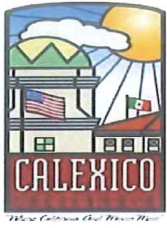
	2018-19	2019-20	2020-21	2021-22			Notes
	Actual	Actual	Pre-Audit 12/31/2021	Current Budget	Proposed Change	2nd Quarter Budget	
General Revenues							
Property Tax							
Property tax	\$ 1,957,997	\$ 2,078,613	\$ 2,128,675	\$ 2,135,000	\$ -	\$ 2,135,000	
Property Tax in lieu of MVLf	2,984,974	3,110,247	3,200,348	3,232,435	20,000	3,252,435	
Residual Tax Increment	481,600	606,079	730,515	710,500	44,000	754,500	
Residual - Land Sale	-	40,870	-	-	-	-	
	5,424,571	5,835,809	6,059,538	6,077,935	64,000	6,141,935	
Sales Tax							
	4,334,264	4,162,826	3,938,933	4,115,000	65,000	4,180,000	
Business License							
Business License	771,423	752,490	763,386	770,100	-	770,100	
Cannabis	2,249	46,628	290,317	180,000	40,000	220,000	
	773,671	799,118	1,053,704	950,100	40,000	990,100	
Franchise Fees							
PGE/Cable/Other	265,509	293,760	326,476	325,000	-	325,000	
Solid Waste	440,281	452,976	462,871	450,000	-	450,000	
	705,790	746,736	789,348	775,000	-	775,000	
Other Taxes							
Transient Tax	333,781	310,914	341,221	225,000	100,000	325,000	
30% to IVECA Fund	(100,134)	(93,274)	-	-	-	-	
RI Prop Trns Tx	56,094	29,070	38,296	40,000	15,000	55,000	
Hsg Ath In Lieu	66,035	128,077	151,821	66,000	7,000	73,000	
	355,776	374,787	531,337	331,000	122,000	453,000	
Money and Property							
Invest Earnings	(39,315)	5,255	(2,551)	-	-	-	
Rents And Concessions	198,363	239,559	248,174	266,000	-	266,000	
Water/Wastewater Leases	300,000	306,000	312,120	318,362	-	318,362	
	459,047	550,813	557,743	584,362	-	584,362	
Other Miscellaneous Revenue							
State VLF	19,776	33,398	29,995	-	-	-	
Misc Income	11,143	16,815	14,887	-	-	-	
Sale of Assets	-	103,504	417	-	-	-	
	30,919	153,717	45,299	-	-	-	
Subtotal, General Revenues	12,084,037	12,623,806	12,975,901	12,833,398	291,000	13,124,397	
Program Revenues							
Police							
Vehicle Code Fines	21,515	17,429	18,903	15,000	-	15,000	
Alarm Permits	1,061	1,161	825	1,000	-	1,000	
Sro Program	84,542	49,224	-	25,000	(25,000)	-	
Special Service /Misc Revenue	52,233	36,036	26,199	20,000	5,000	25,000	
Towing Fees	65,230	53,417	52,122	50,000	-	50,000	
Livescan	38,160	26,856	1,194	20,000	5,000	25,000	
POST	3,285	20,285	-	5,000	-	5,000	
Assessment District 2005-01	115,552	118,647	135,446	133,951	-	133,951	
Prkg Mtrs/Lots	318,875	265,254	204,727	200,000	10,000	210,000	
Traffic Control Grant	150,000	150,000	150,000	150,000	-	150,000	
Parking Citations	262,316	202,724	109,814	100,000	5,000	105,000	
Misc Fees/Services	8,792	5,315	263	5,000	-	5,000	
Animal Licenses/Control	11,643	6,672	5,926	5,000	-	5,000	
	1,133,205	953,020	705,420	729,951	-	729,951	



ATTACHMENT C
2021-22 2nd Quarter Budget Report

General Fund
Revenues

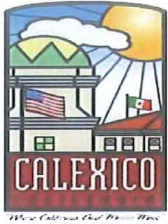
	2018-19	2019-20	2020-21	2021-22			Notes
	Actual	Actual	Pre-Audit 12/31/2021	Current Budget	Proposed Change	2nd Quarter Budget	
<i>Continued</i>							
Fire							
Ambulance Fees	657,912	990,752	944,999	850,000	50,000	900,000	
Fire Prevention	342,932	284,941	263,192	250,000	-	250,000	
Fire Late and Other Fees	9,924	13,051	5,999	10,000	-	10,000	
	-	-	-	-	-	-	
	1,010,768	1,288,743	1,214,190	1,110,000	50,000	1,160,000	
Community Development							
Building							
Building permits	340,846	389,513	340,175	400,000	(100,000)	300,000	
Mechanical permits	73,358	38,180	49,480	35,000	-	35,000	
Plumbing permits	41,934	26,827	34,444	30,000	-	30,000	
Electrical permits	96,232	80,805	79,569	120,000	-	120,000	
Other permits	82,808	(3,890)	2,265	3,500	-	3,500	
Plan Check Fees	82,111	83,482	68,043	90,000	-	90,000	
Code Enforcement	4,775	3,450	600	1,500	-	1,500	
Planning/Engineering							
Encroachment Permits	80,476	95,979	81,580	90,000	(30,000)	60,000	
Plan Check Fees	108,383	68,787	75,515	100,000	(35,000)	65,000	
Inspection fees	100,106	56,142	10,006	100,000	(35,000)	65,000	
Book, maps and publications	61	110	296	-	-	-	
	1,011,090	839,384	741,972	970,000	(200,000)	770,000	
Public Works							
State Highway Maintenance	42,414	42,414	42,414	42,000	-	42,000	
Fees	-	-	5,390	-	-	-	
	42,414	42,414	47,804	42,000	-	42,000	
Parks, Recreation, and Library							
Recreation program fees	52,474	28,258	801	10,000	5,000	15,000	
Library fines and penalties	3,859	4,168	922	2,500	-	2,500	
Community Center activities	46,315	20,504	-	10,000	1,500	11,500	
Parks activities and events	-	13,230	470	4,000	3,000	7,000	
Leases	13,200	11,000	13,200	12,000	-	12,000	
CDCAC	-	2,858	300	1,000	-	1,000	
	115,848	80,017	15,693	39,500	9,500	49,000	
Administration/Other							
Successor Agency Admin Fee	215,233	200,426	173,457	200,000	-	200,000	
Special District Admin Fee	17,068	17,022	47,407	38,000	-	38,000	
Other	-	25,000	50,688	-	-	-	
Subtotal, Program Revenues	3,545,627	3,446,027	2,996,631	3,129,451	(140,500)	2,988,951	
	-	-	-	-	-	-	
Interfund Transfers							
Measure H	664,697	503,706	873,388	848,000	225,000	1,073,000	
Solid Waste	600,000	-	-	-	-	-	
Federal Covid Relief	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
	1,264,697	503,706	873,388	848,000	225,000	1,073,000	
Total General Fund Revenues	\$ 16,894,360	\$ 16,573,538	\$ 16,845,920	\$ 16,810,849	\$ 375,500	\$ 17,186,348	



ATTACHMENT D
2021-22 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20	2020-21	2021-22		% of Year	Notes
	Actual	Pre-Audit 12/31/2021	Budget 12/31/2021	YTD Actuals 12/31/21		
General Fund in Total						
Salaries and Benefits						
Salary and Benefits	\$ 10,464,337	\$ 11,408,767	\$ 12,662,110	\$ 6,098,750	48%	
Vacancy Assumption	-	-	(250,000)	-	0%	
Reimbursement - Measure H	(1,250,000)	(1,250,000)	(1,250,000)	(625,000)	50%	
Reimbursement - Other Funds	(457,442)	(580,454)	(520,281)	(202,907)	39%	
	<u>8,756,895</u>	<u>9,578,313</u>	<u>10,641,829</u>	<u>5,270,843</u>	50%	
Operating Costs						
Materials/Supplies	761,727	666,278	737,374	311,872	42%	
Repairs/Maintenance	263,129	301,889	408,950	108,913	27%	
Contracts/Professional Services	2,377,736	2,422,118	2,371,050	1,121,537	47%	
General Liability Insurance	443,427	713,838	591,998	295,998	50%	
Administration/Office Costs	317,753	256,034	375,846	112,945	30%	
Contribution to CFD 2013-1	381,281	-	217,000	108,500	50%	
Transfers Out to Other Funds	283,918	-	-	-	-	
Cost Allocation	(1,004,721)	(1,231,285)	(980,831)	(490,416)	50%	
	<u>3,824,249</u>	<u>3,128,871</u>	<u>3,721,387</u>	<u>1,569,348</u>	42%	
Capital and Debt Service						
Capital Outlay	53,976	185,275	37,600	14,997	40%	
Transfer to Local Capital Fund	-	450,000	-	-	-	
Debt Service - Advance	1,470,549	-	-	-	-	
Debt Service - JPIA	633,778	-	-	-	-	
Debt Service - Vehicle Leases	44,356	44,356	44,356	22,178	50%	
Pension - Unfunded Liability	1,363,248	1,573,657	1,811,531	920,604	51%	
Retiree Medical - Benefit Payments	598,715	797,241	654,146	327,073	50%	
Retiree Medical - Amortize Liability	-	100,000	100,000	50,000	50%	
	<u>4,164,621</u>	<u>3,150,529</u>	<u>2,647,633</u>	<u>1,334,852</u>	50%	
	<u>\$ 16,745,766</u>	<u>15,857,713</u>	<u>\$ 17,010,849</u>	<u>\$ 8,175,044</u>	48%	
	-	-	-	-		

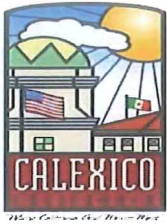


ATTACHMENT D
2021-22 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20	2020-21	2021-22		% of Year	Notes
	Actual	Pre-Audit 12/31/2021	Budget 12/31/2021	YTD Actuals 12/31/21		
Summary by Department						
Police						
Salaries and Benefits	\$ 3,434,020	3,977,898	\$ 4,303,369	\$ 2,096,668	49%	
Reimbursement - Measure H	(850,000)	(850,000)	(850,000)	(425,000)	50%	
Reimbursement - Grant Funds	(297,739)	(313,689)	(275,000)	(137,500)	50%	
Reimbursement - Dispatch	(213,612)	(245,466)	(229,248)	(53,045)	23%	
Pension - Unfunded Liability	467,986	597,409	688,269	351,269	51%	
Materials/Supplies	178,664	166,552	162,200	70,904	44%	
Repairs/Maintenance	136,411	131,244	134,850	43,491	32%	
Contracts/Professional Services	607,243	357,642	565,718	255,698	45%	
General Liability Insurance	92,466	87,673	113,685	56,842	50%	
Administration/Office Costs	87,442	59,298	85,680	34,899	41%	
Capital Outlay	-	2,521	12,600	-	0%	
Transfer Out to CIP Fund	-	73,000	-	-	-	
	<u>3,642,881</u>	<u>4,044,084</u>	<u>4,712,123</u>	<u>2,294,227</u>	<u>49%</u>	
	0	-	-	-		
Traffic Control/Parking						
Salaries and Benefits	231,155	279,650	301,888	140,611	47%	
Pension - Unfunded Liability	30,390	24,223	28,276	14,138	50%	
Materials/Supplies	37,706	45,608	55,100	27,742	50%	
Repairs/Maintenance	1,649	893	8,950	0	0%	
Contracts/Professional Services	236,352	333,507	321,658	200,213	62%	
General Liability Insurance	7,706	7,529	9,473	4,737	50%	
Administration/Office Costs	10,686	3,327	10,000	3,933	39%	
Capital Outlay	-	-	-	-	-	
Debt Service - Vehicle Leases	44,356	44,356	44,356	22,178	50%	
	<u>600,000</u>	<u>739,092</u>	<u>779,701</u>	<u>413,551</u>	<u>53%</u>	
Animal Control						
	(0)	-	-	-		
Salaries and Benefits	135,714	156,099	166,498	76,291	46%	
Pension - Unfunded Liability	15,195	16,149	18,850	9,425	50%	
Materials/Supplies	16,528	7,232	17,500	1,959	11%	
Repairs/Maintenance	119	-	16,250	0	0%	
Contracts/Professional Services	3,008	6,979	6,700	801	12%	
General Liability Insurance	5,137	4,857	6,316	3,158	50%	
Administration/Office Costs	425	828	1,650	256	16%	
Capital Outlay	-	-	-	-	-	
	<u>176,126</u>	<u>192,143</u>	<u>233,764</u>	<u>91,890</u>	<u>39%</u>	

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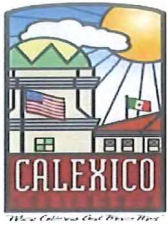


ATTACHMENT D
2021-22 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20	2020-21	2021-22			Notes
	Actual	Pre-Audit 12/31/2021	Budget 12/31/2021	YTD Actuals 12/31/21	% of Year	
<i>Continued</i>						
Fire						
Salaries and Benefits	3,375,613	3,569,641	3,611,686	1,993,796	55%	
Reimbursement - Measure H	(400,000)	(400,000)	(400,000)	(200,000)	50%	
Reimbursement - Grant Funds	(111,983)	(133,001)	(125,000)	(62,500)	50%	
Reimbursement - Dispatch	213,612	245,466	229,247	106,089	46%	
Pension - Unfunded Liability	536,813	557,353	640,784	328,097	51%	
Materials/Supplies	260,562	191,082	207,100	71,200	34%	
Repairs/Maintenance	39,762	52,853	52,700	8,555	16%	
Contracts/Professional Services	188,807	209,747	214,925	68,963	32%	
General Liability Insurance	71,919	68,730	88,421	44,211	50%	
Administration/Office Costs	17,617	17,940	36,100	5,210	14%	
Capital Outlay	-	102,256	-	-	-	
Debt Service - Vehicle Leases	-	-	-	-	-	
	<u>4,192,721</u>	<u>4,482,067</u>	<u>4,555,963</u>	<u>2,363,619</u>	<u>52%</u>	
Community Development	(0)	-	-	-		
Salaries and Benefits	340,190.58	360,653	687,297	213,913	31%	
Vacancy Assumption	-	-	(40,000)	-	-	
Reimbursement - Grant Funds	-	-	(45,000)	(22,500)	50%	
Pension - Unfunded Liability	30,389.88	56,520	65,978	32,988	50%	
Materials/Supplies	24,806.16	25,223	27,700	12,440	45%	
Repairs/Maintenance	3,484.27	2,867	8,400	2,506	30%	
Contracts/Professional Services	188,024.18	204,256	162,975	56,485	35%	
General Liability Insurance	10,274.00	17,000	22,105	11,052	50%	
Administration/Office Costs	21,617.34	14,953	37,950	9,449	25%	
Capital Outlay	-	-	-	-		
	<u>618,786</u>	<u>681,471</u>	<u>927,405</u>	<u>316,333</u>	<u>34%</u>	
	0.00	-	-	-		
Public Works						
Salaries and Benefits	537,081	612,962	690,722	288,070	42%	
Vacancy Assumption	-	-	(40,000)	-	-	
Reimbursement - Grant Funds	(47,719)	(71,969)	(59,030)	(25,327)	43%	
Pension - Unfunded Liability	68,351	63,626	72,480	36,240	50%	
Materials/Supplies	112,711	106,590	121,400	63,352	52%	
Repairs/Maintenance	13,824	30,555	113,800	36,048	32%	
Contracts/Professional Services	71,077	68,943	103,600	31,048	30%	
General Liability Insurance	44,436	42,962	52,705	26,352	50%	
Administration/Office Costs	35,806	37,057	41,800	12,975	31%	
Capital Outlay	-	-	-	-	0%	
Debt Service - Vehicle Leases	-	-	-	-		
	<u>835,568</u>	<u>890,725</u>	<u>1,097,477</u>	<u>468,759</u>	<u>43%</u>	

Continued



ATTACHMENT D
2021-22 2nd Quarter Budget Report

General Fund
Expenditure Summary

	2019-20	2020-21	2021-22			Notes
	Actual	Pre-Audit 12/31/2021	Budget 12/31/2021	YTD Actuals 12/31/21	% of Year	
<i>Continued</i>						
Community Services						
Salaries and Benefits	476,372.87	549,406	694,717	335,229	48%	
Vacancy Assumption		-	(40,000)	-	-	
Pension - Unfunded Liability	53,182.32	72,669	80,114	40,057	50%	
Materials/Supplies	84,110.30	64,785	91,550	41,803	46%	
Repairs/Maintenance	11,743.72	24,352	27,400	5,931	22%	
Contracts/Professional Services	167,114.91	68,608	112,690	51,219	45%	
General Liability Insurance	20,549.00	21,056	26,842	13,421	50%	
Administration/Office Costs	19,586.17	17,794	25,475	8,184	32%	
Capital Outlay	6,961.70	-	-	-	-	
	<u>839,620.99</u>	<u>818,669</u>	<u>1,018,788</u>	<u>495,844</u>	<u>49%</u>	
Housing						
Salaries and Benefits	270,509	137,367	197,466	52,170	26%	
Vacancy Assumption	-	-	(50,000)	-	-	
Pension - Unfunded Liability	18,994	20,186	23,563	11,782	50%	
Materials/Supplies	1,423	520	650	144	22%	
Repairs/Maintenance	339	21	-	-	-	
Contracts/Professional Services	22,450	24,413	13,500	12,974	96%	
Administration/Office Costs	2,440	2,114	10,116	256	3%	
Cost Allocation to Housing Funds	-	(96,297)	-	-	-	
	<u>316,155</u>	<u>88,322</u>	<u>195,295</u>	<u>77,326</u>	<u>40%</u>	
Administration, Finance, Non-Dept						
	(0.00)	-	-	-	-	
Salaries and Benefits	1,663,682	1,765,092	2,008,467	902,003	45%	
Vacancy Assumption		-	(80,000)	-	-	
Reimbursement - Other Funds		(61,794)	(16,250)	(8,125)	50%	
Pension - Unfunded Liability	141,947	165,522	193,217	96,609	50%	
Retiree Medical - Benefits	598,715	797,241	654,146	327,073	50%	
Retiree Medical - Unfunded		100,000	100,000	50,000	50%	
Materials/Supplies	45,216	58,687	54,174	22,327	41%	
Repairs/Maintenance	55,797	59,105	46,600	12,383	27%	
Contracts/Professional Services	893,660	1,148,025	869,284	444,136	51%	
General Liability Insurance	190,941	464,029	272,451	136,225	50%	
Administration/Office Costs	122,132	102,723	127,075	37,783	30%	
Contribution to CFD 2013-1	381,281	-	217,000	108,500	50%	
Transfer Out to IVECA Fund	40,421	-	-	-	-	
Transfer Out to Developer Fund	243,497	-	-	-	-	
Transfer Out to Capital Fund	-	450,000	-	-	-	
Cost Allocation	(1,004,721)	(1,134,988)	(980,831)	(490,416)	50%	
Capital Outlay	47,014	7,497	25,000	14,997	60%	
Debt Service - Advance	1,470,549	-	-	-	-	
Debt Service - JPIA	633,778	-	-	-	-	
	<u>5,523,908</u>	<u>3,921,139</u>	<u>3,490,333</u>	<u>1,653,495</u>	<u>47%</u>	
	-	-	-	-	-	
Total General Fund Expenditures	<u>\$ 16,745,766</u>	<u>15,857,713</u>	<u>\$ 17,010,849</u>	<u>\$ 8,175,044</u>	<u>48%</u>	