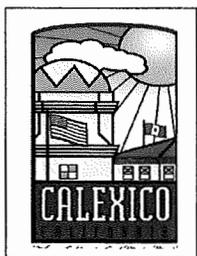


AGENDA  
ITEM

**16**



# AGENDA STAFF REPORT

**DATE:** April 18, 2018

**TO:** Mayor and City Council

**PREPARED BY:** David Dale, City Manager *DD*

**SUBJECT:** 2017-18 3<sup>rd</sup> Quarter Budget Report and Adoption of Resolution of the City of Calexico Approving a 2017-18 Midyear Budget Amendment

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## Recommendation:

After receiving a 2017-18 3<sup>rd</sup> Quarter Budget presentation, it is recommended that the City Council adopt a Resolution of the City of Calexico Approving a 2017-18 Midyear Budget Amendment.

## Background:

This report presents the 3<sup>rd</sup> quarterly budget report for the 2017-18 fiscal year. The 1<sup>st</sup> and 2<sup>nd</sup> quarterly reports were presented on October 3, 2017 and January 24, 2018. The objectives of these quarterly reports are to monitor budget progress, track the current cost to provide City services, and assess the status of the General Fund's fund balance.

Analysis of General Fund operating results through March now show that the City anticipates sufficient General Fund working capital resources to sustain operations through June 30, 2018. At the time of the original 2017-8 budget adoption, the General Fund balance included a placeholder of \$3.2 million in unidentified budget reductions needed to balance the budget. In January 2018, the budget was amended to close \$2.5 million of this gap. This report presents a budget adjustment to close the remaining \$700,000 2017-18 General Fund budget gap.

Attachments to this report provide 3<sup>rd</sup> quarter status reports for General Fund Revenues, General Fund Expenditures, and the General Fund's Fund Balance. The revenue and expenditure status for other funds are not presented at this time due to Finance department staff turnover and vacancies.

## Discussion & Analysis:

The City continues to navigate through a very narrow General Fund budget without the benefit of contingency or fund balance reserves. When the City Council adopted the City's 2017-18 budget on June 28, 2017, a General Fund budget shortfall of \$3,200,000 was identified. The proposed budget amendments presented with this report close the 2017-18 General Fund gap and rebalance operations through the end of the fiscal year, but with little



margin for error. Year-to-date 2017-18 solutions are temporary in nature and substantially rely on a short-term pick up in sales tax revenue, deferred hiring, restructured/deferred payments due to the City's former JPIA insurance provider, a cash sweep from the City's Workers Compensation and General Liability self-insurance programs, a draw of Measure H Fund residual balances, deferred equipment replacement, and further operating line item reductions.

With these temporary solutions, the City anticipates that it can manage its working capital to sustain operations and employee payroll through June 30, 2018. However, these financial solutions are temporary and not sustainable for the long-term. For example, if the City receives claims that divert its self-insurance program cash balances, the 2017-18 budget will again fall out of balance. In that case some program services would need to be suspended or cost reductions imposed to achieve comparable savings until the start of the new fiscal year. Without reserves, the City is not able to schedule services or call employees to work unless it has identified the current year resources available to pay for those services.

The City will soon commence financial planning for the 2018-19 fiscal year budget and beyond. As the City looks ahead to future fiscal cycles, a new housing development and anticipated cannabis program revenues may increase the General Fund capacity. However, the City will simultaneously be addressing increased payment obligations for legacy operating cost and benefit programs. These include 1) installments to retire the 2016 Wastewater Fund advance; 2) an installment payment plan to repay the JPIA insurance pool for its retrospective charges, 3) the CalPERS unfunded pension liability amortization, and 4) increasing pay-as-go retiree medical benefit costs. The total value of these four obligations at June 2016 is \$61 million, or four times the current General Fund revenue budget. Future year financial policies and budgets will need to balance available revenues with the community interest in sustaining and improving City services while also steadily reducing these long-term operating cost obligations.

### **Fiscal Impact:**

The proposed budget amendment that accompanies this report identifies \$700,000 million in General Fund budget solutions to resolve the remaining budget shortfall identified at the time of adoption of the 2017-18 General Fund budget.

Adjustments are also proposed for a listing of other non-General Fund programs to recognize and add budget authority for new grant or other revenues. In particular, an additional \$50,000 in mutual aid grant reimbursements are anticipated by the Fire Department. Also, \$600,000 is proposed for transfers between housing funds to draw program income from local housing funds to buy out a CDBG affordable housing loan that has been subsequently determined to be ineligible for the CDBG federal program.

The total proposed increase to City-wide expenditures for all funds and programs proposed with this report is \$868,000.

**Attachments:**

Resolution

Exhibit 1 to Resolution: 2017-18 Proposed Midyear Budget Amendments

1. 3<sup>rd</sup> Quarter Budget Report: General Fund Balance Projection
2. 3<sup>rd</sup> Quarter Budget Report: General Fund Revenues
3. 3<sup>rd</sup> Quarter Budget Report: General Fund Expenditures

**RESOLUTION NO. 2018-\_\_**

**RESOLUTION OF THE CITY OF CALEXICO APPROVING  
A 2017-18 MIDYEAR BUDGET AMENDMENT**

**WHEREAS**, the City Council adopted the 2017-18 Annual Budget on June 28, 2017; and

**WHEREAS**, the adopted 2017-18 General Fund Annual Budget included a \$3.2 million budget gap to be resolved during the fiscal year; and

**WHEREAS**, on January 24, 2018, the City Council received a 6-month midyear budget report on city-wide revenue and expenditure trends, and amended the 2017-18 budget, which reduced the General Fund budget deficit from \$3.2 million to \$700,000,

**WHEREAS**, the City Manager has proposed an additional 2017-18 budget amendment with revenue and expenditure adjustments as listed on 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 2017-18 budget for the City of Calexico is amended as listed on Exhibit 1 to this resolution.

2. The City Manager is authorized to assign the budgeted General Fund expenditure reductions for employee vacancies and for self-insurance program cost reductions to specific departments based upon actual savings in each department.

**PASSED AND ADOPTED** at a meeting of the City Council of the City of Calexico this 18<sup>th</sup> day of April, 2018.

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Maritza Hurtado, Mayor

ATTEST:

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Gabriela T. Garcia, Deputy City Clerk

APPROVED AS TO FORM:

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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. 2018-xx was passed and adopted by the City Council on the 24<sup>th</sup> day of January, 2018 by the following vote to-wit:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

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Gabriela T. Garcia, Deputy City Clerk

Exhibit 1 to Resolution

City of Calexico  
 2017-18 Proposed Midyear Budget Adjustments  
 April 18, 2018

111 <u>General Fund</u>	<u>Fund Balance Impact</u>
<u>Beginning Fund Balance</u>	
2016-17 Audited Results vs. Projection	17,000
 <u>Revenues</u>	
Sales Tax            Increase projection for positive December quarter	180,000
Measure H            Draw surplus from increased sales tax projection	110,000
	<u>290,000</u>
 <u>Expenditures</u>	
Employee Vacancies (To be allocated by program department)	
January Midyear Budget Adjustment	1,055,000
April Midyear Budget Adjustment	263,000
Annual Projection	<u>1,318,000</u>
 Program Cost Reductions	
Community Development    Professional services, temp staffing	63,000
Community Development    Defer equipment replacement	5,000
Public Works                  Reduce parks temporary help	80,000
Community Services         Pay for current services from donations	50,000
Animal Control                Defer equipment replacement	10,000
Administration                Community promotions, prof services	<u>121,000</u>
	329,000
 Program Cost Additions	
Housing    Remove General Fund admin reimbursement to preserve Housing fund balance to cover loan buyout from CDBG	<u>(199,000)</u>
	(199,000)
 Subtotal, Expenditure reductions	<u>393,000</u>
 <u>Remove Adopted Budget placeholder budget reduction target</u>	(700,000)
 <u>Subtotal, General Fund</u>	
Beginning fund balance actual vs. 2017-18 budget assumption	17,000
Revenue Increases listed above	290,000
Expenditure decreases listed above	393,000
Remove remaining budget reduction placeholder	
Original budget of \$3.2 million less January 2018 budget amendment \$2.5 million	<u>(700,000)</u>
Ending fund balance (working capital) projection	<u>-</u>
	(0)

*Continued*

Exhibit 1 to Resolution, Continued

City of Calexico  
 2017-18: Proposed Midyear Budget Adjustments, Continued  
 April 18, 2018

			Fund Balance Impact	Change to City-wide Expenditure Budget
120	<u>Measure H</u>			
	Revenues	Increase in projected Sales Tax revenue	110,000	
	Expenditures	Transfer projected 2017-18 surplus to General Fund	(110,000)	110,000
			-	
299	<u>Other Operating Grants</u>			
	Revenue	Add additional Fire Mutual Aid reimbursements	50,000	
	Expenditures	Add Fire OT allocation from General Fund	(50,000)	50,000
			-	
800	<u>Local Housing Funds</u>			
	Expenditures Fund 802	<u>Successor Housing Fund</u>		
		Remove General Fund admin reimbursement to preserve fund balance to cover Primavera Loan buyout from CDBG	199,000	(199,000)
	Revenue Fund 840	<u>CDBG Program Income Fund</u>		
		Transfer in to buy out ineligible Primavera loan	600,000.00	
	Expenditures	<u>Local Housing Funds</u>		
	Fund 802	Transfer to CDBG to cover Primavera Loan buyout	(446,000.00)	
	Fund 842	Transfer to CDBG to cover Primavera Loan buyout	(87,000.00)	
	Fund 843	Transfer to CDBG to cover Primavera Loan buyout	(67,000.00)	
				600,000
	<b>Subtotal, Addition to Other Fund expenditures</b>			561,000
	<b>All Funds: Total Change to City-wide Expenditure Budget</b>			868,000

**2017-18 3rd Quarter Budget Report  
General Fund Balance Projection**

	2017-18				Notes
	Original Budget	January Amendment	April Amendment	April Budget	
<b>Annual Activity</b>					
<b>Revenues</b>					
General Taxes	\$ 11,391,000	\$ 45,000	\$ 180,000	\$ 11,616,000	Improved Sales Tax/HDL
Program Revenues	2,562,000	199,000		2,761,000	
Measure H Transfer	-	410,000	110,000	520,000	Draw 2017, 2018 reserves
<b>Total Revenues</b>	<b>13,953,000</b>	<b>654,000</b>	<b>290,000</b>	<b>14,897,000</b>	
<b>Expenditures</b>					
<b>Salaries and Benefits</b>					
Gross salary and benefits	11,900,341	(293,000)		11,607,341	
Vacancy and other savings		(1,055,000)	(263,000)	(1,318,000)	Updated vacancy projection
Unfunded PERS liability	1,331,710	-	-	1,331,710	
Retiree Health/Admin	383,296	-	-	383,296	
	13,615,347	(1,348,000)	(263,000)	12,004,347	
Measure H Salary Reimbursement	(1,250,000)	-		(1,250,000)	Redirect Housing Fund admin reimbursement to resolve ineligible CDBG loan
Grant/Other Reimbursements	(417,000)	(115,000)	199,000	(333,000)	
<b>Subtotal, Salaries and Benefits</b>	<b>11,948,347</b>	<b>(1,463,000)</b>	<b>(64,000)</b>	<b>10,421,347</b>	
<b>Operating/Capital Costs</b>					
Operating Costs	3,661,903	(92,871)	(314,000)	3,255,032	Operating line item reductions Defer payment for JPIA retrospective charges and positive claims trend
General Liability Insurance	1,088,500	(655,000)	-	433,500	Defer equipment replacement
Capital Outlay	96,500	-	(15,000)	81,500	
Wastewater Loan Payment	742,554	-		742,554	
Contribution to CFD 2013	-	280,000	-	280,000	Add City CFD Commitment
Indirect Cost Allocation	(680,098)	-		(680,098)	
<b>Subtotal, Operating/Capital costs</b>	<b>4,909,360</b>	<b>(467,871)</b>	<b>(329,000)</b>	<b>4,112,488</b>	
Placeholder for reductions TBD	(3,200,000)	2,500,000	700,000	-	Proposed budget amendment clears placeholder reduction
<b>Total Expenditures</b>	<b>13,657,707</b>	<b>569,129</b>	<b>307,000</b>	<b>14,533,836</b>	
				(0)	
<b>Net Annual Operating Results</b>	<b>\$ 295,293</b>	<b>\$ 84,871</b>	<b>\$ (17,000)</b>	<b>\$ 363,164</b>	
<b>Fund Balance</b>					
Beginning Working Capital	\$ (260,164)	(120,000)	\$ 17,000	\$ (363,164)	
Annual Operating Results	295,293	84,871	(17,000)	363,164	
<b>Ending Working Capital</b>	<b>\$ 35,129</b>	<b>\$ (35,129)</b>	<b>\$ -</b>	<b>\$ 0</b>	
% Annual Expenditures				0%	
Long-term Wastewater Advance	(2,141,466)	-	-	(2,141,466)	
<b>Total Fund Balance</b>	<b>\$ (2,106,337)</b>	<b>\$ (35,129)</b>	<b>\$ -</b>	<b>\$ (2,141,466)</b>	
% Annual Expenditures	-15%			-15%	

**2017-18 3rd Quarter Budget Report  
General Fund Revenues  
March 31, 2018**

	2015-16	2016-17	2017-18			
	Actual	Actual	Original Budget	January Budget Adjustment	April Budget Adjustment	Amended Budget 4-18-18
<b>General Revenues</b>						
<b>Property Tax</b>						
Property tax	\$ 1,904,293	\$ 1,867,109	\$ 1,920,000	\$ (100,000)		\$ 1,820,000
Property Tax in lieu of MVLF	2,769,478	2,814,247	2,900,000			2,900,000
Residual Tax Increment	495,658	316,876	350,000			350,000
Residual Tax Increment - Land Sale	-	202,000	-			-
	<u>5,169,429</u>	<u>5,200,231</u>	<u>5,170,000</u>	<u>(100,000)</u>	<u>-</u>	<u>5,070,000</u>
<b>Sales Tax</b>						
SALES & USE TAX	3,919,032	4,244,621	4,175,000	145,000	180,000	4,500,000
Triple Flip Unwind	597,710		-			-
	<u>4,516,742</u>	<u>4,244,621</u>	<u>4,175,000</u>	<u>145,000</u>	<u>180,000</u>	<u>4,500,000</u>
<b>Business License</b>						
BUS LIC FEES, Admin, Late Fees	480,892	804,632	780,000	-	-	780,000
<b>Franchise Fees</b>						
PGE/Cable/Other	324,828	312,131	351,000			351,000
Solid Waste	432,146	417,990	420,000			420,000
	<u>756,974</u>	<u>730,120</u>	<u>771,000</u>	<u>-</u>	<u>-</u>	<u>771,000</u>
<b>Other Taxes</b>						
TRANSIENT TAX	272,608	290,428	290,000			290,000
30% to IVECA Fund	(82,267)	(87,129)	(87,000)			(87,000)
RL PROP TRNS TX	44,528	40,526	35,000			35,000
HSG ATH IN LIEU	61,649	62,125	22,000			22,000
	<u>296,518</u>	<u>305,950</u>	<u>260,000</u>	<u>-</u>	<u>-</u>	<u>260,000</u>
<b>Money and Property</b>						
INVEST EARNINGS	(9,569)	(12,022)	(10,000)			(10,000)
RENTS AND CONCESSIONS	218,239	218,659	240,000			240,000
	<u>208,670</u>	<u>206,637</u>	<u>230,000</u>	<u>-</u>	<u>-</u>	<u>230,000</u>
<b>Other Miscellaneous Revenue</b>						
SB90 ST.MANDATE	49,801	-	-			-
CONTRIBUTIONS/DONATIONS	3,202	-	-			-
MISC INCOME	955	74,440	5,000			5,000
	<u>53,958</u>	<u>74,440</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>5,000</u>
<b>Subtotal, General Revenues</b>	<b>11,483,182</b>	<b>11,566,633</b>	<b>11,391,000</b>	<b>45,000</b>	<b>180,000</b>	<b>11,616,000</b>
<b>Program Revenues</b>						
<b>Police</b>						
AB 109	10,000	22,644	10,000			10,000
VEHICLE CODE FINES AND PARKING CITATIONS	304,410	196,131	335,000			335,000
ALARM PERMITS	2,000	1,346	2,000			2,000
SRO PROGRAM	-	-	-	55,000		55,000
SPECIAL SERVICE /Misc Revenue	67,832	73,280	46,000			46,000
TOWING FEES	40,168	37,143	40,000			40,000
LIVESCAN	32,775	34,844	35,000			35,000
PRKG MTRS/LOTS	233,035	337,801	280,000			280,000
TRAFFIC CONTROL GRANT	-	150,000	150,000			150,000
ANIMAL LICENSES	4,828	2,520	3,000			3,000
ANIMAL CONTROL	8,242	7,233	8,000			8,000
	<u>703,289</u>	<u>862,942</u>	<u>909,000</u>	<u>55,000</u>	<u>-</u>	<u>964,000</u>

**2017-18 3rd Quarter Budget Report, Continued**  
**General Fund Revenues**  
**March 31, 2018**

	2015-16	2016-17	2017-18			
	Actual	Actual	Original Budget	January Budget Adjustment	April Budget Adjustment	Amended Budget 18-18
<b>Fire</b>						
AMBULANCE FEES	489,481	506,291	500,000			500,000
AMBULANCE FEES -One time	120,377		-			-
FIRE PREVENTION	216,843	287,094	275,000			275,000
FIRE LATE AND OTHER FEES	9,147	15,726	12,000			12,000
GRANT	-	557,092	-			-
	<u>835,848</u>	<u>1,366,203</u>	<u>787,000</u>	<u>-</u>	<u>-</u>	<u>787,000</u>
<b>Engineering and Development Services</b>						
BUILDING PRMTS	219,134	210,558	210,000	77,000		287,000
MECHANICAL PRMT	35,001	43,586	35,000	3,000		38,000
PLUMBING PRMTS	15,828	16,505	18,000	10,000		28,000
ELEC PERMITS	108,230	97,221	100,000	6,000		106,000
OTHER CONSTRUCTION PERMITS	2,259	4,779	2,000	-		2,000
ENCROACH PERMIT	34,635	58,023	50,000	5,000		55,000
PLAN CHECK FEES	148,846	117,469	100,000	25,000		125,000
PLANNING ADMIN	6,787	-	-	-		-
ENGINEERING FEES	10,796	50,495	20,000	-		20,000
SALE OF MAPS	165	50	-	-		-
CODE ENFORCEMENT	14,890	11,782	10,000	2,000		12,000
	<u>596,571</u>	<u>610,469</u>	<u>545,000</u>	<u>128,000</u>	<u>-</u>	<u>673,000</u>
<b>Public Works</b>						
MAINT STATE HWY	53,018	42,414	42,000			42,000
REIMBURSEMENTS	-	-	45,000			45,000
	<u>53,018</u>	<u>42,414</u>	<u>87,000</u>	<u>-</u>	<u>-</u>	<u>87,000</u>
<b>Parks, Recreation, and Library</b>						
Recreation program fees	35,773	40,044	35,000			35,000
Library fines and penalties	4,878	3,751	5,000			5,000
Community Center activities	28,870	22,362	20,000			20,000
Parks activities and events	1,837	1,565	2,000			2,000
Leases	12,600	10,500	12,000			12,000
	<u>83,958</u>	<u>78,221</u>	<u>74,000</u>	<u>-</u>	<u>-</u>	<u>74,000</u>
<b>Administration/Other</b>						
Successor Agency Admin Fee	164,897	133,199	160,000			160,000
Special District Admin Fee	-	16,000	-	16,000	-	16,000
	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>	<u>-</u>	<u>16,000</u>
<b>Subtotal, Program Revenues</b>	<b><u>2,437,581</u></b>	<b><u>3,109,449</u></b>	<b><u>2,562,000</u></b>	<b><u>199,000</u></b>	<b><u>-</u></b>	<b><u>2,761,000</u></b>
<b>Total, External Sources</b>	<b><u>13,920,763</u></b>	<b><u>14,676,082</u></b>	<b><u>13,953,000</u></b>	<b><u>244,000</u></b>	<b><u>180,000</u></b>	<b><u>14,377,000</u></b>
<b>Interfund Transfers</b>						
Measure H	-	-	-	410,000	110,000	520,000
Other Transfers	158,694	4,859	-			-
	<u>158,694</u>	<u>4,859</u>	<u>-</u>	<u>410,000</u>	<u>110,000</u>	<u>520,000</u>
<b>Total General Fund Revenues</b>	<b><u>14,079,457</u></b>	<b><u>14,680,941</u></b>	<b><u>13,953,000</u></b>	<b><u>654,000</u></b>	<b><u>290,000</u></b>	<b><u>14,897,000</u></b>

**2017-18 Third Quarter Budget Report  
General Fund Expenditures  
March 2018**

	Budget			Year-to-Date March 23, 2018	Remaining Balance	
	Current Budget	Amendment 4-18-18	Midyear Projection		Projection vs. Actual \$	%
<b>General Fund Totals</b>						
<u>Salaries and Benefits</u>						
Full Cost	\$ 13,163,858	\$ -	\$ 13,163,858	\$ 8,763,878	\$ 4,399,980	26%
Vacancy Savings	(1,055,000)	(263,000)	(1,318,000)	-	(1,318,000)	
Salary Reimbursement - Measure H	(1,250,000)	-	(1,250,000)	(937,500)	(312,500)	25%
Salary Reimbursement - Grant Funds	(417,000)	199,000	(218,000)	(199,380)	(18,620)	9%
	10,441,858	(64,000)	10,377,858	7,626,998	2,750,860	27%
<u>Operating Costs</u>						
Administration/Office Costs	380,307	(9,000)	371,307	233,115	138,192	37%
Materials/Supplies	784,901	(20,000)	764,901	454,599	310,302	41%
Contracts/Professional Services	2,279,818	(285,000)	1,994,818	1,518,677	476,141	24%
General Liability Insurance	406,950	-	406,950	305,212	101,737	25%
Repairs/Maintenance	219,374	-	219,374	157,850	61,524	28%
Capital Outlay and Truck Lease	65,171	(15,000)	50,171	26,286	23,885	48%
	4,136,521	(329,000)	3,807,521	2,695,740	1,111,781	29%
Debt Service - Wastewater Loan	742,554	-	742,554	556,916	185,639	25%
Interfund	(394,097)	-	(394,097)	(300,074)	(94,024)	24%
Budget Reduction Placeholder	(700,000)	700,000	-	-	-	-
	\$ 14,226,836	307,000	\$ 14,533,836	\$ 10,579,579	\$ 3,954,256	27%
	-	-	-	-	-	-
<b>Summary by Department</b>						
<u>Police</u>						
Salaries and Benefits	\$ 4,489,006	(600,000)	\$ 3,889,006	\$ 2,727,916	\$ 1,161,090	30%
Salary Reimbursement - Measure H	(850,000)	-	(850,000)	(637,500)	(212,500)	25%
Salary Reimbursement - Grant Funds	(159,000)	-	(159,000)	0	(159,000)	100%
Administration/Office Costs	107,875	-	107,875	41,423	66,452	62%
Materials/Supplies	178,450	-	178,450	97,441	81,009	45%
Contracts/Professional Services	400,023	-	400,023	345,975	54,048	14%
General Liability Insurance	141,150	-	141,150	105,863	35,288	25%
Repairs/Maintenance	47,740	-	47,740	59,063	(11,323)	-24%
Capital Outlay	26,286	-	26,286	26,286	-	0%
	4,381,530	(600,000)	3,781,530	2,766,467	1,015,063	27%
<u>Parking</u>						
Salaries and Benefits	233,071	(48,000)	185,071	126,209	58,862	32%
Administration/Office Costs	8,600	-	8,600	5,093	3,507	41%
Materials/Supplies	63,990	-	63,990	36,848	27,142	42%
Contracts/Professional Services	215,009	-	215,009	227,742	(12,733)	-6%
General Liability Insurance	8,850	-	8,850	6,638	2,213	25%
Repairs/Maintenance	8,350	-	8,350	2,842	5,508	66%
Capital Outlay	-	-	-	-	-	-
	537,870	(48,000)	489,870	405,371	84,499	17%
<u>Animal Control</u>						
Salaries and Benefits	137,670	-	137,670	93,018	44,652	32%
Administration/Office Costs	604	-	604	214	390	65%
Materials/Supplies	23,509	-	23,509	9,759	13,750	58%
Contracts/Professional Services	10,660	-	10,660	6,848	3,812	36%
General Liability Insurance	5,900	-	5,900	4,425	1,475	25%
Repairs/Maintenance	6,566	-	6,566	52	6,514	99%
Capital Outlay	25,000	(10,000)	15,000	0	15,000	100%
	209,909	(10,000)	199,909	114,316	85,593	43%
	-	-	-	0	-	-

Continued

**2017-18 Midyear Budget Report**  
**General Fund Expenditures, Continued**  
**March 2018**

	Budget			Year-to-Date March 23, 2018	Remaining Balance	
	Current Budget	Midyear Adjustments	Midyear Projection		Projection vs. Actual	
					\$	%
<b>Fire</b>						
Salaries and Benefits	4,225,094	(115,000)	4,110,094	3,195,431	914,663	22%
Measure H Reimbursements	(400,000)	-	(400,000)	(300,000)	(100,000)	25%
Grant Reimbursements	(59,000)	-	(59,000)	0	(59,000)	100%
Mutual Aid Reimbursements	-	-	-	-199,380	199,380	
Administration/Office Costs	30,700	-	30,700	19,942	10,758	35%
Materials/Supplies	162,820	-	162,820	83,842	78,978	49%
Contracts/Professional Services	89,850	-	89,850	51,251	38,599	43%
General Liability Insurance	82,600	-	82,600	61,950	20,650	25%
Repairs/Maintenance	79,800	-	79,800	28,583	51,217	64%
	<u>4,211,864</u>	<u>(115,000)</u>	<u>4,096,864</u>	<u>2,941,620</u>	<u>1,155,244</u>	<u>28%</u>
<b>Community Development</b>						
Salaries and Benefits	713,254	(90,000)	623,254	436,681	186,573	30%
Administration/Office Costs	23,200	(3,000)	20,200	16,517	3,683	18%
Materials/Supplies	36,100	-	36,100	16,888	19,212	53%
Contracts/Professional Services	153,900	(60,000)	93,900	50,582	43,318	46%
General Liability Insurance	8,850	-	8,850	6,638	2,213	25%
Repairs/Maintenance	7,100	-	7,100	2,212	4,888	69%
Capital Outlay	11,000	(5,000)	6,000	0	6,000	100%
	<u>953,404</u>	<u>(158,000)</u>	<u>795,404</u>	<u>529,518</u>	<u>265,886</u>	<u>33%</u>
<b>Public Works</b>						
Salaries and Benefits	634,743	(240,000)	394,743	253,149	141,594	36%
Administration/Office Costs	28,788	-	28,788	23,307	5,481	19%
Materials/Supplies	127,703	-	127,703	85,589	42,115	33%
Contracts/Professional Services	185,344	(80,000)	105,344	67,156	38,188	36%
General Liability Insurance	41,300	-	41,300	30,975	10,325	25%
Repairs/Maintenance	42,118	-	42,118	49,362	(7,244)	-17%
Capital Outlay	1,385	-	1,385	0	1,385	100%
	<u>1,061,381</u>	<u>(320,000)</u>	<u>741,381</u>	<u>509,537</u>	<u>231,844</u>	<u>31%</u>
<b>Community Services</b>						
Salaries and Benefits	761,283	(65,000)	696,283	477,769	218,514	31%
Administration/Office Costs	32,840	-	32,840	20,372	12,468	38%
Materials/Supplies	125,210	(20,000)	105,210	85,946	19,264	18%
Contracts/Professional Services	215,790	(30,000)	185,790	155,165	30,625	16%
General Liability Insurance	17,700	-	17,700	13,275	4,425	25%
Repairs/Maintenance	12,500	-	12,500	6,350	6,150	49%
Capital Outlay	1,500	-	1,500	0	1,500	100%
	<u>1,166,823</u>	<u>(115,000)</u>	<u>1,051,823</u>	<u>758,878</u>	<u>292,945</u>	<u>28%</u>
<b>Housing</b>						
Salaries and Benefits	310,724	-	310,724	208,351	102,373	33%
Successor Housing Reimbursement	(199,000)	199,000	-	0	-	
Administration/Office Costs	37,000	-	37,000	32,345	4,655	13%
	<u>148,724</u>	<u>199,000</u>	<u>347,724</u>	<u>240,696</u>	<u>107,028</u>	<u>31%</u>
<b>Administration, Finance, Non-Department</b>						
Salaries and Benefits	1,659,013	(160,000)	1,499,013	1,245,354	253,659	17%
Vacancy Allowance	(1,055,000)	1,055,000	-	0	-	
Administration/Office Costs	110,700	(6,000)	104,700	73,903	30,797	29%
Materials/Supplies	67,119	-	67,119	38,285	28,833	43%
Contracts/Professional Services	1,009,242	(115,000)	894,242	613,958	280,284	31%
General Liability Insurance	100,600	-	100,600	75,450	25,150	25%
Repairs/Maintenance	15,200	-	15,200	9,386	5,814	38%
Debt Service - Wastewater Loan	742,554	-	742,554	556,916	185,639	25%
Interfund	(394,097)	-	(394,097)	-300,074	(94,024)	24%
Budget Reduction Placeholder	(700,000)	700,000	-	0	-	0%
	<u>1,555,331</u>	<u>1,474,000</u>	<u>3,029,331</u>	<u>2,313,177</u>	<u>716,153</u>	<u>24%</u>
	-	-	-	0	-	
<b>Total General Fund Expenditures</b>	<b>\$ 14,226,836</b>	<b>\$ 307,000</b>	<b>\$ 14,533,836</b>	<b>\$ 10,579,579</b>	<b>\$ 3,954,256</b>	<b>27%</b>