



*City of Calexico
2018-19 Budget*

General Fund Proposed Budget



City of Calexico
FY 2018-19 Budget

General Fund
Fund Balance Projection

	2017-18			2018-19		Notes
	Original Budget	End of Year Projection	Change	Budget Projection	Balancing Alternatives	
Annual Activity						
Revenues						
Property Tax	\$ 5,170,000	\$ 5,165,500	100,500	\$ 5,266,000	\$ -	
Sales Tax	4,175,000	4,503,000	(204,648)	4,298,352		
Other General Revenues	2,046,000	1,976,000	20,000	1,996,000		
Program Revenues	2,562,000	2,659,040	(130,085)	2,528,955		
Measure H Transfer	-	520,000	(244,000)	276,000		
New Revenues						
Cannabis					300,000	Cannabis(DDA/Ballot)
Water/Wastewater Lease revenue			-		360,000	Land lease charge
Ambulance Fee Study					1,062,000	For baseline services
Traffic Control Grant					150,000	Grant renewal
Traffic Control Grant - County					125,000	Grant application
Building/Development Activity					450,000	Anticipated projects
	13,953,000	14,823,540	(458,233)	14,365,307	2,447,000	
Expenditures						
Salaries and Benefits						
Gross salary and benefits	12,316,761	12,190,272	(494,878)	11,695,394		
Unfunded PERS liability	1,331,710	1,331,710	(193,559)	1,138,151		
Retiree Health/Admin	383,296	533,296	78,704	612,000		
Expiring Contract Concessions	(589,420)	(589,420)	589,420	-		
	-	(1,448,000)	1,448,000	-		
Workers Comp ISF Trend	-	(325,000)	325,000	-		
					(1,000,000)	Adjust Staffing,
	13,442,347	11,692,858	1,752,687	13,445,545	(1,000,000)	Vacancies, Contracts,
Measure H Reimbursement	(1,250,000)	(1,250,000)	-	(1,250,000)		Services
Grant/Other Reimbursements	(244,000)	(218,000)	-	(218,000)		
	11,948,347	10,224,858	1,752,687	11,977,545	(1,000,000)	
Operating/Capital Costs						
Operating Costs	3,661,903	3,619,823	134,165	3,753,988	150,000	Ambulance billing fee
General Liability Insurance	501,500	433,500	82,674	516,174		
Capital Outlay	96,500	38,786	436,385	475,171		
Debt Service - Wastewater Loan	742,554	742,554	-	742,554		
Debt Service - JPIA Retrospective	587,000		633,780	633,780		
Contribution to CFD 2013	-	267,000	7,000	274,000		
Indirect Cost Allocation	(680,098)	(725,097)	(36,855)	(761,952)		
	4,909,359	4,376,566	1,257,149	5,633,715	(225,000)	Line Item Reductions,
					(75,000)	Temporary staff
Placeholder for reductions TBD	(3,200,000)	-				
Total Expenditures	13,657,707	14,601,424	3,009,836	17,611,259	(1,075,000)	
	(0)	-	-	-		
Net Annual Operating Results	\$ 295,293	\$ 222,116	\$ (3,468,069)	\$ (3,245,952)	\$ 3,522,000	
Fund Balance						
Beginning Working Capital	\$ (260,164)	\$ (363,164)	\$ (26,048)	\$ (26,048)	\$ (3,272,000)	
Annual Operating Results	295,293	337,116	(3,468,069)	(3,245,952)	3,522,000	
Ending Working Capital	\$ 35,129	\$ (26,048)	\$ (3,494,117)	\$ (3,272,000)	\$ 250,000	
% Annual Expenditures	0%	0%		-19%	2%	
Long-term Wastewater Advance	(2,141,466)	(2,141,466)	688,725	(1,452,741)	(1,452,741)	
Total Fund Balance	\$ (2,106,337)	\$ (2,167,514)	\$ (2,805,392)	\$ (4,724,741)	\$ (1,202,741)	
% Annual Expenditures	-15%	-15%		-27%	-7%	



City of Calexico
FY 2018-19 Budget

General Fund
Revenues

	2015-16	2016-17	2017-18		Change	2018-19	
	Actual	Actual	Original Budget	Projected May 2018		Baseline	Proposed New Revenues
General Revenues							
Property Tax							
Property tax	\$ 1,904,293	\$ 1,867,109	\$ 1,920,000	\$ 1,820,500	\$ 42,500	\$ 1,863,000	
Property Tax in lieu of MVLF	2,769,478	2,814,247	2,900,000	2,900,000	58,000	2,958,000	
Residual Tax Increment	495,658	316,876	350,000	445,000	-	445,000	
Residual - Land Sale	-	202,000	-	-	-	-	
	5,169,429	5,200,231	5,170,000	5,165,500	100,500	5,266,000	-
Sales Tax							
Sales Tax	3,919,032	4,244,621	4,175,000	4,503,000	(204,648)	4,298,352	
Triple Flip Unwind	597,710	-	-	-	-	-	
	4,516,742	4,244,621	4,175,000	4,503,000	(204,648)	4,298,352	-
Business License							
Business License	480,892	804,632	780,000	750,000	10,000	760,000	-
Cannabis	-	-	-	-	-	-	300,000
	480,892	804,632	780,000	750,000	10,000	760,000	300,000
Franchise Fees							
PGE/Cable/Other	324,828	312,131	351,000	306,000	-	306,000	-
Solid Waste	432,146	417,990	420,000	410,000	10,000	420,000	-
	756,974	730,120	771,000	716,000	10,000	726,000	-
Other Taxes							
TRANSIENT TAX	272,608	290,428	290,000	300,000	-	300,000	-
30% to IVECA Fund	(82,267)	(87,129)	(87,000)	(90,000)	-	(90,000)	-
RL PROP TRNS TX	44,528	40,526	35,000	30,000	-	30,000	-
HSG ATH IN LIEU	61,649	62,125	22,000	62,000	-	62,000	-
	296,518	305,950	260,000	302,000	-	302,000	-
Money and Property							
INVEST EARNINGS	(9,569)	(12,022)	(10,000)	(10,000)	-	(10,000)	-
RENTS AND CONCESSIONS	218,239	218,659	240,000	218,000	-	218,000	-
Water/Wastewater Leases	-	-	-	-	-	-	360,000
	208,670	206,637	230,000	208,000	-	208,000	360,000
Other Miscellaneous Revenue							
MISC INCOME	53,958	74,440	5,000	-	-	-	-
	53,958	74,440	5,000	-	-	-	-
Subtotal, General Revenues	11,483,182	11,566,633	11,391,000	11,644,500	(84,148)	11,560,352	660,000

Program Revenues

Police

AB 109	10,000	22,644	10,000	2,000	(2,000)	-	-
VEHICLE CODE FINES	179,313	62,191	75,000	30,000	-	30,000	-
ALARM PERMITS	2,000	1,346	2,000	2,000	-	2,000	-
SRO PROGRAM	-	-	-	55,000	-	55,000	-
SPECIAL SERVICE /Misc Revenue	67,832	73,280	46,000	51,000	-	51,000	-
TOWING FEES	40,168	37,143	40,000	46,000	-	46,000	-
LIVESCAN	32,775	34,844	35,000	35,000	-	35,000	-
PRKG MTRS/LOTS	233,035	337,801	280,000	335,000	-	335,000	-
Traffic Control Grant	-	150,000	150,000	150,000	(150,000)	-	150,000
Traffic Control Grant - County	-	-	-	-	-	-	125,000
Parking Citations	125,097	133,940	260,000	200,000	-	200,000	-
ANIMAL LICENSES	4,828	2,520	3,000	3,000	-	3,000	-
ANIMAL CONTROL	8,242	7,233	8,000	8,000	-	8,000	-
	703,289	862,942	909,000	917,000	(152,000)	765,000	275,000

Continued



City of Calexico
FY 2018-19 Budget

General Fund
Revenues

	2015-16	2016-17	2017-18		Change	2018-19	
	Actual	Actual	Original Budget	Projected May 2018		Baseline	Proposed New Revenues
Continued							
Fire							
AMBULANCE FEES	489,481	506,291	500,000	530,000	-	530,000	-
AMBULANCE FEES - Prior years	120,377		-	-	-	-	-
AMBULANCE FEES -Fee Study			-	-	-		1,062,000
FIRE PREVENTION	216,843	287,094	275,000	275,000	-	275,000	-
FIRE LATE AND OTHER FEES	9,147	15,726	12,000	12,000	-	12,000	-
Operating Grant - Heffernan	-	557,092	-	-	-	-	-
	835,848	1,366,203	787,000	817,000	-	817,000	1,062,000
Community Development							
Planning							
Plan Check Fees	155,633	117,469	100,000			75,000	
Other Fees						5,000	
Building							
Building permits	219,134	210,558	210,000			351,805	
Anticipated projects							450,000
Mechanical permits	35,001	43,586	35,000			20,000	
Plumbing permits	15,828	16,505	18,000			25,000	
Electrical permits	108,230	97,221	100,000			30,000	
Other permits	2,259	4,779	2,000				
Plan Chec Fees						15,000	
Code Enforcement	14,890	11,782	10,000			-	
Engineering							
Encroachment Permits	34,635	58,023	50,000			30,000	
Plan Check Fees						50,000	
Inspection fees	10,796	50,495	20,000			50,000	
Book. maps and publications	165	50				150	
2017-18 Projection				635,040			
	596,571	610,469	545,000	635,040	16,915	651,955	450,000
Public Works							
State Highway Maintenance	53,018	42,414	42,000	42,000	-	42,000	-
Other Reimbursements	-	-	45,000	-	-	-	-
	53,018	42,414	87,000	42,000	-	42,000	-
Parks, Recreation, and Library							
Recreation program fees	35,773	40,044	35,000	35,000	5,000	40,000	-
Library fines and penalties	4,878	3,751	5,000	5,000	-	5,000	-
Community Center activities	28,870	22,362	20,000	20,000	-	20,000	-
Parks activities and events	1,837	1,565	2,000		-		-
Leases	12,600	10,500	12,000	12,000	-	12,000	-
	83,958	78,221	74,000	72,000	5,000	77,000	-
Administration/Other							
Successor Agency Admin Fee	164,897	133,199	160,000	160,000	-	160,000	-
Special District Admin Fee		16,000		16,000	-	16,000	-
Subtotal, Program Revenues	2,437,581	3,109,449	2,562,000	2,659,040	(130,085)	2,528,955	1,787,000
Interfund Transfers							
Measure H - Current Year	-	-	-	410,000	(134,000)	276,000	-
Measure H - Prior Year				110,000	(110,000)		
Other Transfers	158,694	4,859	-	-	-	-	-
	158,694	4,859	-	520,000	(244,000)	276,000	-
Total General Fund Revenues	\$ 14,079,457	\$ 14,680,941	\$ 13,953,000	\$ 14,823,540	\$ (458,233)	\$ 14,365,307	\$ 2,447,000
	(0)	-	-	-	-	-	-



General Fund
Expenditure Summary

	2017-18			2018-19		
	Budget May 2018	Annual Projection	Change	Baseline Projection	Balancing Alternatives	Notes
Salaries and Benefits						
Full Cost	\$ 12,373,562	\$ 12,190,272	\$ (494,878)	\$ 11,695,394	\$ -	
Expiring contract concessions	(589,420)	(589,420)	589,420			
Vacancy Assumption	(1,448,000)	(1,448,000)	1,448,000	-		
Workers Comp ISF Trend	(325,000)	(325,000)	325,000			
Pension Unfunded Liability	1,331,710	1,331,710	(193,559)	1,138,151		
Retiree Medical/Medical Admin	373,006	533,296	78,704	612,000		
	<u>11,715,858</u>	<u>11,692,858</u>	<u>1,752,687</u>	<u>13,445,545</u>	-	
Reimbursement - Measure H	(1,250,000)	(1,250,000)	-	(1,250,000)	-	
Reimbursement - Grant Funds	(218,000)	(218,000)	-	(218,000)	-	
	<u>10,247,858</u>	<u>10,224,858</u>	<u>1,752,687</u>	<u>11,977,545</u>	-	
Operating Costs						
Administration/Office Costs	331,204	332,158	18,500.00	350,658	-	
Materials/Supplies	786,383	805,120	8,421	813,541	-	
Contracts/Professional Services	2,013,874	2,130,874	58,530	2,189,404	150,000	Ambulance billing fee
General Liability Insurance	433,500	433,500	82,674	516,174	-	
Repairs/Maintenance	332,389	345,671	20,714.18	366,385	-	
Capital Outlay	40,171	38,786	436,385	475,171	-	
	<u>3,937,521</u>	<u>4,086,109</u>	<u>625,224</u>	<u>4,711,333</u>	<u>150,000</u>	
Debt Service - Wastewater Loan	742,554	742,554	-	742,554	-	
Debt Service - JPIA			633,780	633,780	-	
Contribution to CFD 2013-1	280,000	267,000	7,000	274,000	-	
Transfers Out to IVECA Fund	6,000	6,000	28,000	34,000	-	
Cost Allocation	(680,097)	(725,097)	(36,855)	(761,952)	-	
Budget Reduction Placeholder	-	-	-	-	-	
	<u>\$ 14,533,836</u>	<u>\$ 14,601,424</u>	<u>\$ 3,009,836</u>	<u>\$ 17,611,259</u>	<u>\$ 150,000</u>	
	-	-	-	-	-	
	-	-	-	-	-	



City of Calexico
FY 2018-19 Budget

General Fund
Expenditures by Department

	2017-18			2018-19		Notes
	Budget May 2018	Annual Projection	Change	Baseline Projection	Balancing Alternatives	
Police						
Salaries and Benefits	\$ 3,759,006	\$ 3,759,006	202,945	\$ 3,961,951		
Salary Reimbursement - Measure H	(850,000)	(850,000)	-	(850,000)		
Salary Reimbursement - Grant Funds	(159,000)	(159,000)	-	(159,000)		
Administration/Office Costs	101,279	101,279	14,500	115,779		
Materials/Supplies	179,546	179,546	4,358	183,904		
Contracts/Professional Services	422,338	422,338	169,080	591,418		Camera Contract
General Liability Insurance	141,150	141,150	-	141,150		
Repairs/Maintenance	160,925	160,925	37,530	198,455		
Capital Outlay - Dispatch			300,000	300,000		Console
Capital Outlay - Vehicles			-	0		Defer patrol/vehicle
Capital Outlay	26,286	26,286	-	26,286		replacement to future
	<u>3,781,530</u>	<u>3,781,530</u>	<u>728,413</u>	<u>4,509,943</u>	<u>-</u>	
	-	-	-	-	-	
Parking						
Salaries and Benefits	185,071	185,071	54,355	239,426		
Administration/Office Costs	5,093	5,093	-	5,093		
Materials/Supplies	64,026	64,026	500	64,526		
Contracts/Professional Services	217,550	337,550	(119,400)	218,150		Revisit projection
General Liability Insurance	8,850	8,850	-	8,850		
Repairs/Maintenance	9,280	9,280	-	9,280		
Capital Outlay	0	0	125,000	125,000		Vehicles
	<u>489,870</u>	<u>609,870</u>	<u>60,455</u>	<u>670,325</u>	<u>-</u>	
	-	-	-	-	-	
Animal Control						
Salaries and Benefits	137,670	137,670	15,959	153,629		
Administration/Office Costs	604	604	-	604		
Materials/Supplies	33,509	33,509	-	33,509		
Contracts/Professional Services	10,110	10,110	-	10,110		
General Liability Insurance	5,900	5,900	-	5,900		
Repairs/Maintenance	6,566	6,566	-	6,566		
Capital Outlay	5,000	5,000	10,000	15,000		cages, coolers
	<u>199,359</u>	<u>199,359</u>	<u>25,959</u>	<u>225,318</u>	<u>-</u>	
	-	-	-	-	-	
Fire						
Salaries and Benefits	4,110,094	3,937,094	338,092	4,275,186		
Measure H Reimbursements	(400,000)	(400,000)	-	(400,000)		
Grant Reimbursements	(59,000)	(59,000)	-	(59,000)		
Administration/Office Costs	30,700	30,700	-	30,700		
Materials/Supplies	162,820	162,820	-	162,820		
Contracts/Professional Services	89,850	89,850	-	89,850	150,000	Billing for Fee Increase
General Liability Insurance	82,600	82,600	-	82,600		
Repairs/Maintenance	79,800	79,800	-	79,800		
	<u>4,096,864</u>	<u>3,923,864</u>	<u>338,092</u>	<u>4,261,956</u>	<u>150,000</u>	
	-	-	-	-	-	
Community Development						
Salaries and Benefits	623,254	623,254	62,932	686,186		
Administration/Office Costs	20,200	20,200	-	20,200		
Materials/Supplies	36,100	36,100	-	36,100		
Contracts/Professional Services	79,150	79,150	-	79,150		
General Liability Insurance	23,600	23,600	-	23,600		
Repairs/Maintenance	7,100	7,100	-	7,100		
Capital Outlay	6,000	6,000	-	6,000		
	<u>795,404</u>	<u>795,404</u>	<u>62,932</u>	<u>858,336</u>	<u>-</u>	
	-	-	-	-	-	

Continued



General Fund
Expenditures by Department

	2017-18			2018-19		
	Budget May 2018	Annual Projection	Change	Baseline Projection	Balancing Alternatives	Notes
Continued						
Public Works						
Salaries and Benefits	394,743	394,743	495,618	890,361		
Administration/Office Costs	28,788	29,742	4,000	33,742		
Materials/Supplies	127,703	143,900	2,000	145,900		
Contracts/Professional Services	105,344	102,344	8,850	111,194		
General Liability Insurance	41,300	41,300	-	41,300		
Repairs/Maintenance	42,118	55,400	(16,816)	38,584		
Capital Outlay	1,385	0	1,385	1,385		
	<u>741,381</u>	<u>767,429</u>	<u>495,037</u>	<u>1,262,466</u>	<u>-</u>	
Community Services						
Salaries and Benefits	696,283	696,283	(5,711)	690,572		
Administration/Office Costs	34,340	34,340	-	34,340		
Materials/Supplies	107,710	107,710	-	107,710		
Contracts/Professional Services	170,990	170,990	-	170,990		
General Liability Insurance	29,500	29,500	-	29,500		
Repairs/Maintenance	11,500	11,500	-	11,500		
Capital Outlay	1,500	1,500	-	1,500		
	<u>1,051,823</u>	<u>1,051,823</u>	<u>(5,711)</u>	<u>1,046,112</u>	<u>-</u>	
Housing						
Salaries and Benefits	310,724	310,724	(27,903)	282,821		
Successor Housing Reimbursement	-	-	-	-		
Administration/Office Costs	5,500	5,500	-	5,500		
Contracts/Professional Services	31,500	31,500	-	31,500		
	<u>347,724</u>	<u>347,724</u>	<u>(27,903)</u>	<u>319,821</u>	<u>-</u>	
Administration, Finance, Non-Department						
Salaries and Benefits	1,824,013	1,974,013	291,399	2,265,412		
Vacancy Allowance	-	-	-	-		
Workers Comp ISF Rebate/Trend	(325,000)	(325,000)	325,000	-		
Administration/Office Costs	104,700	104,700	-	104,700		
Materials/Supplies	74,969	77,509	1,563	79,072		
Contracts/Professional Services	887,042	887,042	-	887,042		
General Liability Insurance	100,600	100,600	82,674	183,274		
Repairs/Maintenance	15,100	15,100	-	15,100		
Debt Service - Wastewater Loan	742,554	742,554	-	742,554		
Debt Service - JPIA Retrospective Charges	-	-	633,780	633,780		
Contribution to CFD 2013-1	280,000	267,000	7,000	274,000		
Transfers Out to IVECA Fund	6,000	6,000	28,000	34,000		
Cost Allocation	-680,097	-725,097	(36,855)	-761,952		
Budget Reduction Placeholder	-	-	-	-		
	<u>3,029,881</u>	<u>3,124,421</u>	<u>1,332,562</u>	<u>4,456,982</u>	<u>-</u>	
Total General Fund Expenditures	<u>\$ 14,533,836</u>	<u>\$ 14,601,424</u>	<u>\$ 3,009,836</u>	<u>\$ 17,611,259</u>	<u>\$ 150,000</u>	
	-	-	-	-	-	
	-	-	-	-	-	