

CITY OF MAYWOOD
FISCAL MID-YEAR BUDGET 2018-2019



JANUARY 23, 2019



STAFF REPORT CITY OF MAYWOOD

DATE: JANUARY 23, 2019

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: DONALD J. WAGNER, INTERIM CITY ADMINISTRATOR

BY: OFELIA MANCERA, FINANCE DIRECTOR

SUBJECT: RECEIVE AND FILE THE MID-YEAR BUDGET REPORT FOR FY 2018/19; APPROVE THE BUDGET AMENDMENTS; AND POSITION AND PAY SCHEDULE IN ACCORDANCE WITH CALIFORNIA PUBLIC EMPLOYEE'S RETIREMENT LAW (CALPERS) § 570.5.

RECOMENDATION

Staff recommends that the City Council approve the Fiscal Year 2018-2019 Mid-Year Budget Report; appropriate a total of \$2,012,384 which includes \$207,085 from the General Fund, \$670,887 from the Sewer Fund and \$1,134,412 from the Special Revenues Funds to cover unanticipated Capital Improvement Projects (CIP) costs; approve the revised Fiscal Year 2018-2019 Personnel Position Schedule; and approve the Salary Schedule in accordance with CalPERS Title 2 California Code of Regulation (CCR), § 570.5.

FISCAL IMPACT

The Fiscal Year 2018-2019 Mid-Year recommended budget update has a fiscal impact of \$2,012,384, with budget amendments requested as follows:

- General Fund increase of \$207,085 or 2% from adopted
- Enterprise (Sewer) Fund increase of \$670,887 or 241% from adopted
- Special Revenue Fund increase of \$1,134,412 or 13% from adopted

Adopting the proposed mid-year budget amendment will result in a June 30, 2019 available General Fund balance of \$2,067,689, which is an increase \$546,790 or 36% from adopted ending fund balance of \$1,520,899. There is no fiscal impact on the Salary Schedule or the Adopted Personnel Position List because proposed reclassifications of positions titles listed are within the adopted Salary Schedule. CalPERS regulations requires a Salary Schedule to be adopted with salary rates falling within the resolution Salary Schedule.

FY 2018-19 Mid Year Amendment
Budget Fiscal Year 2018-2019

General Fund				
	Current Budget	Mid Year Revisions	Amended Budget	%Age Change
Beginning Fund Balance	\$ 2,016,534	\$ 344,701	\$ 2,361,235	17%
Revenues	9,671,479	337,633	10,009,112	3%
Expenditures	(10,167,114)	(207,085)	(10,374,199)	2%
Transfers-In	398,106	545,657	943,763	137%
Transfers-Out	(398,106)	(474,115)	(872,221)	119%
Ending Projected Fund Balance	\$ 1,520,899	\$ 546,790	\$ 2,067,689	36%

Sewer Fund				
	Current Budget	Mid Year Revisions	Amended Budget	%Age Change
Beginning Fund Balance			\$ -	0%
Revenues	295,000	(11,000)	284,000	-4%
Expenditures	(278,600)	(670,887)	(949,487)	241%
Transfers-In	-	665,487	665,487	0%
Transfers-Out	-		-	0%
Ending Projected Fund Balance	\$ 16,400	\$ (16,400)	\$ -	-100%

Special Revenue Fund				
	Current Budget	Mid Year Revisions	Amended Budget	%Age Change
Beginning Fund Balance	\$ 9,250,082	\$ (107,979)	\$ 9,142,103	-1%
Revenues	5,066,410	194,241	5,260,651	4%
Expenditures	(8,559,858)	(1,134,412)	(9,694,270)	13%
Transfers-In	-	-	-	0%
Transfers-Out	-	(737,029)	(737,029)	0%
Ending Projected Fund Balance	\$ 5,756,634	\$ (1,785,179)	\$ 3,971,455	-31%

BACKGROUND

It is the policy of the City Council to receive periodic financial updates reports on the results of City operations and to adjust estimated revenues and expenditures appropriations as necessary. A budgetary status and recommendation for the City's General Fund, Sewer Fund and Special Revenue Funds are included in this report.

Budget modifications recommended in this report represents management's assessment of funding levels necessary to assure current capital improvement projects and maintenance of

efficient and effective service delivery to the community are achieved for the remainder of Fiscal Year 2018-19. This Mid-Year Report is a high-level view of revenues and expenditures at mid-year. It does not involve a discussion of line-item expenditures and revenues. It updates the City Council on the financial position for the current fiscal year and makes a recommendation for adjustment as necessary based on changed needs or priorities.

As shown by Attachment A, as of November 30, 2019, the City has received 25% or \$2,374,265 of the adopted \$9,671,4769 Revenues Budget and has exercised 42% or \$ 4,249,363 of the Adopted Expenditures budget. These percentages are within the range of expected YTD totals.

DISCUSSION

The City's Mid-Year Report allows the Council to take a broader look at the City's financial picture at the mid-point of the fiscal year. The report provides:

1. An update to the beginning fund balance projections based on actual results.
2. An analysis of revenue trends since adoption of the FY 18/19 Budget, and revision of revenue and ending fund balance projections accordingly.
3. An update on the status of current Capital Improvement Plan (CIP) projects.
4. Identification of any budget adjustments that require Council action, and recommendations for supplemental budget adjustments or other routine budget line item changes that do not have significant policy impacts and will not affect budgeted fund balances.

The Mid-Year Report shows that City remains financially sound; maintaining a positive fund balance in fiscal year 18/19, which includes a \$546,790 or 36% increase from adopted \$1,520,899. This increase includes a prior multi-year adjustment resulting in a transfer from the Successor Agency Fund of \$545,657.

All Funds Reviewed

Actual revenues and expenditures for all funds have been reviewed and analyzed for necessary budget adjustments. After reviewing the City's financial results from fiscal year 17/18 and analyzing the current fiscal year-to-date revenue and expenditure trends, staff applied its best and most prudent professional judgement to confirm the revenue and expenditure projections for the rest of the fiscal year. Throughout the fiscal year, the City Council may approve budget amendments due to unexpected financial events at the time the budget adoption.

General Fund Summary (Attachment B)

The following points highlight major changes that have been made to the original General Fund revenue and expenditure projections compared to the adopted 2018/19 budget:

Revenues: The revised budget shows a \$337,633 or 3% increase in general fund revenues. This amount represents a combination the following:

- Increase on Utility Users Tax (UUT) and Transient Occupancy Tax collections
- Increase on Cannabis Permit fees collections
- Decrease on Cannabis Production Fees

Expenditures: The revised budget shows a \$207,085 or 2% increase in general fund expenditures. This amount is primarily composed of the following:

- Cal-Recycle compliance fine
- Increase on previsions for Settlements and contractual services
- Workers Compensation Audit

Enterprise (Sewer) Fund Summary (Attachment B)

The following points highlight major changes that have been made to the original Sewer Fund revenue and expenditure projections compared to the adopted 2018/19 budget:

Revenues: The revised budget shows a \$11,000 or 4% decrease in Sewer fund revenues to remove parcels belonging to Maywood and the US government.

Expenditures: The revised budget shows a \$670,887 or 241% increase in enterprise fund expenditures, which corresponds entirely to the Sewer capital projects program.

Special Revenue Fund Summary (Attachment B)

The following points highlight major changes that have been made to the original Special Revenue Funds revenue and expenditure projections compared to the adopted 2018/19 budget:

Revenues: The revised budget shows a \$194,241 or 4% increase in special revenue fund revenues. Of this amount:

- \$156,000 corresponds to CDBG funds available for sewer projects.

Expenditures: The revised budget shows a \$1.13 million or 13% increase in special revenue fund expenditures. Of this amount:

- \$0.4 million is for Capital Projects funded by Gas Tax
- \$ 0.34 million is for Prop A exchange
- \$ 0.14 million is for Sewer Projects funded by CDBG
- \$ 0.25 million is for Street Lighting Assessment District projects

Capital Improvement Projects (Attachment B)

**City of Maywood
Total Capital Projects
Fiscal Year 2018-2019
Mid-Year Adjustment Summary**

	Adopted Budget	Proposed New Budget	Variance	%
Sewer Projects	\$ 1,550,334	\$ 1,955,516	405,181.75	26%
Street Projects	\$ 2,763,254	\$ 3,385,654	622,400.00	23%
Park Projects	\$ 376,172	\$ 376,172	-	0%
Transportation	\$ 24,000	\$ 24,000	-	0%
Total Capital Projects	<u>\$ 4,713,760</u>	<u>\$ 5,741,341</u>	<u>\$ 1,027,582</u>	

The following points highlight major changes that have been made to the original capital improvement fund expenditure projections compared to the adopted 2018/19 budget:

Expenditures: The revised budget shows a \$1.02 million increase in CIP expenditures. Of this amount:

- \$405,181 or 26% represents Sewer Projects funded primarily by the General Fund and the Successor Agency as approved by the Department of Finance.
- \$622,400 or 23% represents Street Projects funded primarily by MTA.

Personnel Positions (Attachment C)

The following points highlight major changes we are proposing to the Personnel Positions and to be compliance with CalPERS Salary Schedule:

- Reclass the position and salary max range of City Administrator to City Manager
- Eliminate (1) part-time Parking Enforcement Officer
- Eliminate (1) part-time Community Services Officer
- Adjust the salary max range for the Accounting Specialist I

Balancing Budget Measures

Staff understands the importance of providing Council and citizens transparent financial information to understand how the City is funded in order to carry out the goals of the City Council. We also understand that the role of leadership is essential in driving change and building trust among the community, while we continue aggressively and proactively developing and implementing plans that keep us fiscally responsive and financially healthy. These were the major balancing budget measures which contributed to presenting a balance budget:

- A recommended cap of \$50,000 to the Community Benefit Fund, will allow the City to allocate \$133,777 to the Sewer Project Plan. This proposed allocation represents the use of 24% of the expected Cannabis Production fees for the fiscal year.
- Prior Years Adjustment- Staff determined that during fiscal years 2013-2016 a portion of the received Property Tax was allocated to the Successor Agency Fund. As a result, a transfer to the General Fund of \$545,657 has been recorded this fiscal year
- Unexpected CIP Sewer Project costs.

Future Fiscal Challenges

The issue of public pensions includes a complex web of policy, fiscal and legal concerns. In December 2017, the CalPERS Board made the decision to ratchet down the discount rate from 7.5 percent to 7.0 percent over the course of three years: 7.375% in FY 2017-18; 7.25% in FY 2018-19 and 7.0% in FY 2019-20. Lowering the discount rate means the City pays higher contribution costs for its annual normal costs and unfunded actuarial liabilities. Pension obligations are a long-term liability, and pension funding decisions should be viewed in the same light. The three-year reduction of the discount rate will definitively result in increased pension costs. The City needs to plan for bigger contribution increases in order to ease its budgeting burden. In anticipation of the escalating pension costs, staff has moved forward with considering authorizing the issuance of Pension Obligation Bonds (POBs) to finance the unfunded actuarially accrued liability (UAAL) for pension and/or other post-employment benefits. By issuing POBs, the City would be able to eliminate their unfunded liability to CalPERS and be able to realize interest savings due to issuing the bonds at a lower rate than what the CalPERS plan charges

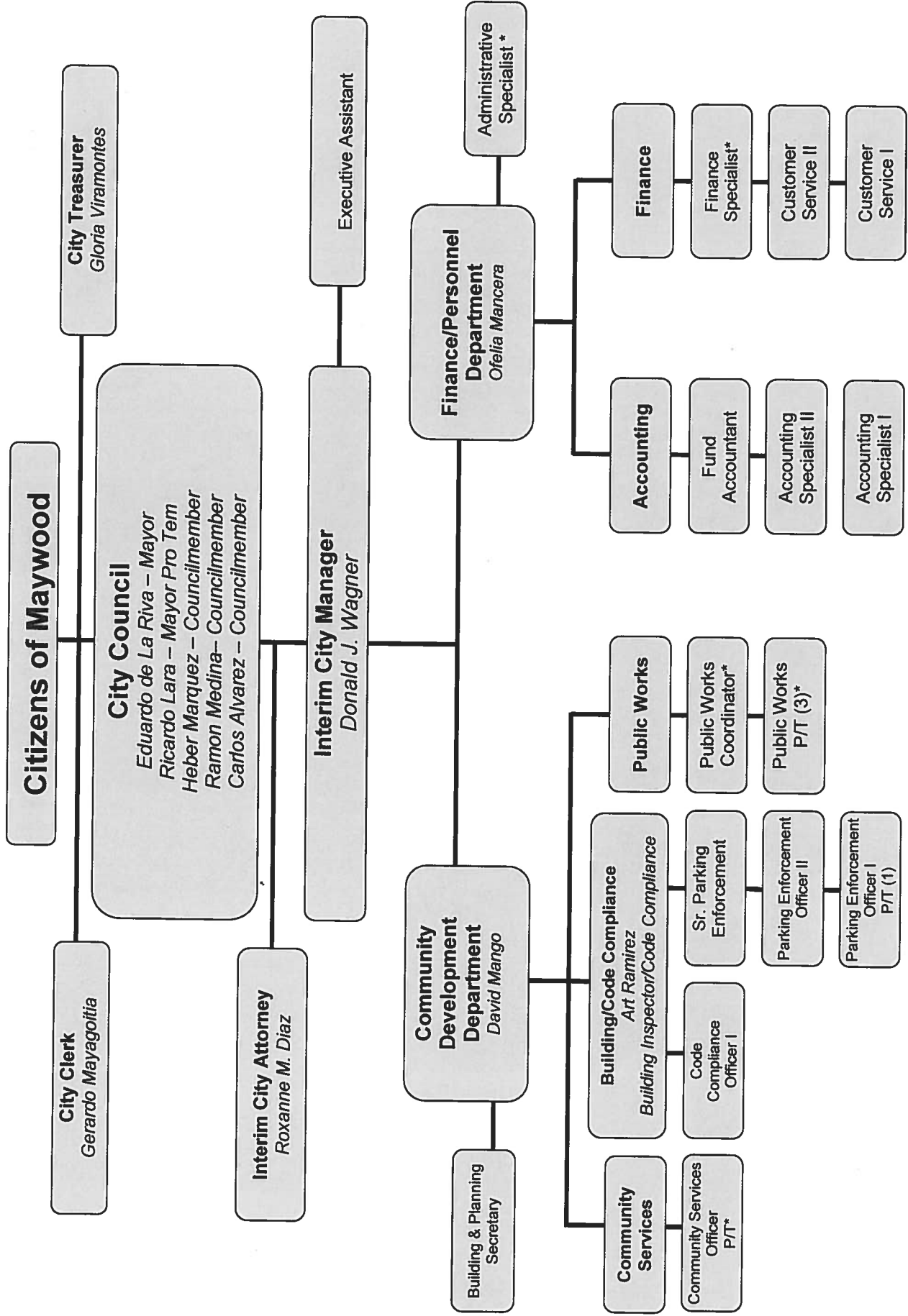
This mid-year review sets the stage for our continuing efforts to prepare for the 2019-20 budget. The mid-year projections offer an important glimpse of a balanced 2018-19 budget. City management and employees continue to follow the Council's directions to remain fiscally responsible. Finance will continue to monitor the City's finances to ensure continued compliance with prudent fiscal policies to build reserves and provide continued compliance with prudent fiscal policies to build reserves and provide continued municipal services to the citizens of Maywood.

RECOMMENDATION

Staff recommends that the City Council approve the Fiscal Year 2017-2018 Mid-Year Budget amendments that adjust revenues and appropriations; Approve the revised Fiscal year 2017-2018 Position Schedule and Approve Salary Schedule in accordance with CalPERS Title 2, California Code of Regulation (CCR), section 570.5.

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City of Maywood Governmental Organization



City of Maywood
Summary of Revenue, Expenditure and Changes in Fund Balance
Mid-Year Amended Budget
Budget Fiscal Year 2018-2019

	Fund Balance 6/30/2018	Fiscal Year 2018-19				Estimated Fund Balance 6/30/2019
		Revenues	Transfers In	Expenditures	Transfers Out	
GENERAL FUND						
General	\$ 1,056,382	\$ 9,009,112	\$ 562,074	\$ 8,787,657	\$ 872,221	\$ 967,689
Retiree Unfunded Liability	204,853	1,000,000	381,689	1,586,542	-	-
Unrestricted Reserves	1,100,000	-	-	-	-	1,100,000
Total General Fund	\$ 2,361,235	\$ 10,009,112	\$ 943,763	\$ 10,374,199	\$ 872,221	\$ 2,067,689
ENTERPRISE FUND						
Sewer	\$ -	\$ 284,000	\$ 665,487	\$ 949,487	\$ -	\$ -
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 2,263,020	\$ 712,341	\$ -	\$ 1,855,186	\$ -	\$ 1,120,175
TDA Bikeway	30,125	37,425	-	37,425	-	30,125
Proposition A	397,656	552,344	-	950,000	-	(0)
Proposition C	731,666	466,314	-	1,007,761	-	190,219
Measure R	778,569	342,804	-	631,322	-	490,051
Measure M	296,560	387,331	-	240,765	-	443,126
SB-1 Road Maintenance Rehab Act	164,161	465,235	-	465,235	-	164,161
STPL Federal Grant	662,425	-	-	650,000	-	12,425
CDBG	19,579	1,213,037	-	1,206,289	-	26,327
AQMD	18,483	30,000	-	-	-	48,483
SLESF	5,634	144,000	-	140,000	-	9,634
Grant/Reimb (Fed/State/County)	-	733,365	-	733,365	-	-
Lighting & Landscaping	616,388	175,000	-	502,000	-	289,388
Successor Agency Trust Fund	3,157,837	1,456	-	1,274,923	737,029	1,147,341
Total Special Revenue Funds	\$ 9,142,103	\$ 5,260,651	\$ -	\$ 9,694,270	\$ 737,029	\$ 3,971,455
Total All Funds	\$ 11,503,338	\$ 15,553,763	\$ 1,609,250	\$ 21,017,957	\$ 1,609,250	\$ 6,039,144

**City of Maywood
 Summary of Revenues
 General Fund Adopted Mid-Year Amended Budget
 Fiscal Year 2018-19**

	FY 18/19 Adopted Budget		FY 18/19 Amended Budget		Fiscal Year Budget Change
GENERAL FUND					
Taxes	4,000,301	\$	4,031,884	\$	31,583
Intergovernmental	2,777,200		2,777,262	\$	62
Charges for Services	117,200		133,045	\$	15,845
Fines & Forfeitures	546,000		529,306	\$	(16,694)
Licenses & Permits	587,278		668,237	\$	80,959
Use of Money	77,000		77,000	\$	-
Miscellaneous	566,500		792,379	\$	225,879
Retiree Pension Levy	1,000,000		1,000,000	\$	-
Total General Fund	9,671,479	\$	10,009,112	\$	337,633

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**City of Maywood
 Summary of Expenditures
 General Fund Mid-Year Amended Budget
 Fiscal Year 2018-2019**

	FY 18/19 Adopted Budget	FY 18/19 Proposed Budget	Fiscal Year Budget Change
GENERAL FUND			
Personnel	\$ 1,490,479	\$ 1,477,984	\$ 12,495
Services & Supplies	947,373	888,064	59,309
Contract Services	1,538,796	1,742,675	(203,879)
Capital Outlay/Projects	56,225	131,236	(75,011)
Debt Service	266,200	266,200	-
CJPIA	144,000	144,000	-
Retiree Unfunded Liability	1,586,542	1,586,542	0
Public Safety	4,137,499	4,137,499	-
Total General Fund	<u>\$ 10,167,114</u>	<u>\$ 10,374,199</u>	<u>\$ (207,085)</u>
	Budget Percentage Change		-2%

**City of Maywood
Summary of Expenditures
General Fund Amended Budget
Fiscal Year 2018-2019**

	FY 18/19 Adopted Budget	Actual	ETC	Amended Variance (Amount)	FY18/19 Proposed Budget	%age of GF
Elected Officials						
Personnel	\$ 101,231	\$ 48,716	\$ 68,203	\$ 15,974	\$ 117,205	
Services & Supplies	17,400	2,796	4,194	(7,980)	9,420	
Contract Services	-	-	-	-	-	
Total	\$ 118,631	\$ 51,512	\$ 72,397	\$ 7,994	\$ 126,625	1%
General Government						
Personnel	829,884	351,588	492,224	47,810	877,694	
Retiree Health	115,000	42,421	59,390	(13,189)	101,811	
Services & Supplies	453,358	140,115	150,317	98,273	551,631	
Contract Services	996,439	454,342	666,351	79,730	1,076,169	
Capital Outlay/Projects	56,225	30,781	55,210	25,011	81,236	
Debt Service	266,200	160,785	104,896	-	266,200	
CJPIA	144,000	60,000	84,000	-	144,000	
Retiree Unfunded Liability	1,586,542	490,449	686,628	-	1,586,542	
Total	\$ 4,447,648	\$ 1,730,482	\$ 2,299,016	\$ 237,635	\$ 4,685,283	45%
Public Safety						
Contract Services	4,137,499	1,857,369	2,504,317	-	4,137,499	
Total	\$ 4,137,499	\$ 1,857,369	\$ 2,504,317	\$ -	\$ 4,137,499	40%
Community Development-Public Works						
Personnel	244,745	103,190	121,683	(46,627)	198,117	
Services & Supplies	22,300	21,916	45,832	20,350	42,650	
Contract Services	94,757	174,585	133,360	133,360	228,118	
Capital Outlay/Projects	-	-	50,000	50,000	50,000	
Total	\$ 361,802	\$ 299,691	\$ 350,875	\$ 157,083	\$ 518,885	5%
Community Services						
Personnel	199,620	76,779	80,472	(14,512)	185,107	
Community Foundation Donation	283,305	4,020	6,000	(233,305)	50,000	
Services & Supplies	171,010	87,262	118,323	61,403	232,413	
Contract Services	447,600	142,247	199,146	(9,211)	438,389	
Total	\$ 1,101,535	\$ 310,309	\$ 403,941	\$ (195,626)	\$ 905,908	9%
Total General Fund	\$ 10,167,114	\$ 4,249,363	\$ 5,630,547	\$ 207,085	\$ 10,374,199	100%

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City of Maywood
 Mid-Year Budget Amendment
 General Fund
 Fiscal Year 2018-2019

	FY 2018-19 Adopted Budget	FY 2018-19 Mid-Year Adopted Budget
Elected Officials		
Personnel		
5000 Elected Officials Stipend	43,550.00	44,220.00
5470 Group Insurance	53,548.00	68,844.36
5500 P.E.R.S. Expense	3,466.72	3,466.72
5150 Medicare Expense	666.28	673.73
	<u>101,231.00</u>	<u>117,204.81</u>
Services & Supplies		
5290 Meetings, Mileage & Conference	15,000.00	5,000.00
5025 Miscellaneous Expense	-	1,200.00
5120 Office Supplies	-	500.00
5410 Public Notices	-	-
5335 Council Phones	2,400.00	2,720.00
	<u>17,400.00</u>	<u>9,420.00</u>
Contract Services		
5430 Contractual Service	-	-
	<u>-</u>	<u>-</u>
	<u>118,631.00</u>	<u>126,624.81</u>
Total - Elected Officials		
General Government		
Personnel		
5001 Salaries	522,503.88	495,996.12
5004 Hourly	-	-
5500 P.E.R.S. Expense	76,357.16	66,357.16
5502 P.E.R.S. Expense (Misc Unfunded Liab)	-	-
5150 Medicare Expense	11,802.86	7,005.20
5151 Social Security	-	2,848.73
5335 Phone Stipend	-	1,950.00
5450 Worker's Compensation	40,086.00	57,721.56
5455 Unemployment Insurance	5,000.00	21,271.20
5470 Group Insurance	174,134.00	224,544.00
5472 Medical Reimbursements Retirees	115,000.00	101,811.12
5715 Servance Pay Benefits	-	-
	<u>944,883.90</u>	<u>979,505.09</u>

City of Maywood
 Mid-Year Budget Amendment
 General Fund
 Fiscal Year 2018-2019

Services & Supplies

5955 Autos & Trucks-Repairs & Maintenance	-	-
5265 Books	-	-
5027 Street Fair Expense	-	-
5560 Building Repair and Maintenance	-	-
5294 Code Enforcement	2,000.00	2,000.00
5125 Computer Software	6,000.00	12,722.98
5100 Custodial Supplies	1,500.00	1,500.00
5016 Decoration & Flag Hanging	-	-
5031 Fees & Fines	-	27,700.00
5141 New Recruit Expense	-	150.00
5710 Pre-Employment Cost	-	2,000.00
5270 Dues & Subscriptions	20,000.00	20,000.00
5305 Elections Expense	-	-
5310 Electricity Service	1,500.00	1,500.00
5333 Emergency Services	1,200.00	1,200.00
5380 Equipment Repairs (Non-Auto)	1,300.00	1,300.00
5370 Gas & Oil	-	-
5220 Governmental Purpose	-	-
5290 Meetings, Mileage & Conference	12,000.00	12,000.00
5271 Membership Dues	20,000.00	21,500.00
5025 Miscellaneous Expense	16,000.00	16,000.00
5026 Miscellaneous-Bank Fees & Expenses	8,000.00	8,000.00
5200 Municipal Code Service	1,000.00	2,200.00
5120 Office Supplies	16,000.00	16,000.00
5615 Outside Service	-	1,300.00
5210 Postage & Freight	5,000.00	5,000.00
5751 Processing Fees & Charges	4,258.02	4,258.02
5410 Public Notices	-	900.00
5390 Public Relations/Communications	24,000.00	29,000.00
5795 Settlement	300,000.00	350,000.00
5330 Telephone Service	13,600.00	15,400.00
5320 Water Service	-	-

	453,358.02	551,631.00
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Contract Services

5405 Legal Services	600,000.00	650,000.00
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5430	Contractual Service	49,545.00	81,545.00
5430	HDL Cannabis	14,979.50	14,979.50
5430	Armor Car Service	4,326.00	-
5432	Professional Services	80,392.32	78,448.32
5434	Temp Services	24,196.00	28,196.00
5460	Public Liability Insurance	190,000.00	190,000.00
5490	Audit Expense	33,000.00	33,000.00
		<u>996,438.82</u>	<u>1,076,168.82</u>

Capital

5135	Information Technology	26,400.00	56,410.64
5645	Communication Equipment	15,000.00	5,700.00
5920	Office Equipment	5,000.00	5,000.00
5950	Equipment & Machinery (Surveillance Cameras)	9,825.00	14,125.00
6000	Projects	-	-
		<u>56,225.00</u>	<u>81,235.64</u>

Total - General Government

2,450,905.74 2,688,540.55

Public Safety

Contractual Services		(140,000.00)	(140,000.00)
5296	Public Safety Service	4,233,498.80	4,233,498.80
5296	Public Safety Service- Supplemental	44,000.00	44,000.00
Total - Public Safety		<u>4,137,498.80</u>	<u>4,137,498.80</u>

Community Development- Public Works

Personnel

5001	Salaries	214,692.21	167,564.80
5004	Hourly	-	-
5500	P.E.R.S. Expense	23,039.31	23,039.31
5470	Group Insurance	-	-
5150	Medicare Expense	3,113.04	3,113.04
5151	Social Security	-	500.00
5040	Planning Commission Stipend	3,900.00	3,900.00
		<u>244,744.56</u>	<u>198,117.15</u>

Services & Supplies

5125	Computer Software	-	150.00
5294	Code Enforcement	350.00	350.00
5023	Emergency Clean Up	10,000.00	10,000.00
5120	Office Supplies	2,000.00	2,000.00

5236	Donations -From Cannabis revenue		-
5271	Membership Dues	4,250.00	4,250.00
5290	Meetings, Mileage & Conference	-	-
5025	Miscellaneous Expense		50.00
5580	Sewer and Storm Drian		450.00
5805	Miscellaneous (Building)	700.00	2,400.00
5410	Public Notices	5,000.00	23,000.00
		<u>22,300.00</u>	<u>42,650.00</u>

Contract Services

5430	Contractual Service	94,757.29	228,117.52
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Capital

6000	Projects- Riverfront	-	50,000.00
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Total - Community Development- Public Works		<u>361,801.85</u>	<u>518,884.67</u>
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Community Services

Personnel

5001	Salaries/Hourly	181,654.29	167,519.29
5500	P.E.R.S. Expense	15,331.26	15,331.26
5470	Group Insurance	-	-
5151	Social Security		510.00
5150	Medicare Expense	2,633.99	1,746.53
		<u>199,619.54</u>	<u>185,107.08</u>

Services & Supplies

5016	Decoration & Flag Hanging	5,000.00	6,700.00
5028	Community Food Distribution	7,210.00	1,080.00
5120	Office Supplies	-	3,273.60
5100	Custodial Supplies	1,000.00	2,306.81
5236	Donations -From Cannabis revenue	283,305.00	50,000.00
5300	Natural Gas Service	1,000.00	1,000.00
5310	Electricity Service	41,000.00	30,951.98
5320	Water Service	41,000.00	50,800.32
5330	Telephone Service	-	-
5370	Gas & Oil	-	-
5560	Building Repairs & Maintenance	10,000.00	29,700.00
5955	Autos & Trucks-Repairs & Maintenance	4,000.00	6,700.00
5751	Processing Fees & Charges	29,800.00	58,900.00
5333	Emergency Services	10,000.00	10,000.00

5978	Community Events	20,000.00	-
5027	Street Fair Expense	-	30,000.00
5025	Miscellaneous Expense	1,000.00	1,000.00
		<u>454,315.00</u>	<u>282,412.71</u>

Contract Services

5035	Crossing Guard Service	-	-
5430	Contractual Service	447,600.08	438,388.66
5435	Service Contracts and Warranties	-	-
5350	Signals & Street Lights	-	-
6000	Projects	-	-
		<u>447,600.08</u>	<u>438,388.66</u>

Total - Community Services

<u>1,101,534.62</u>	<u>905,908.44</u>
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Other

5958	CJPIA Installment Payment	144,000.00	144,000.00
6001	Successor Agency Payment	-	-
5980	PERS- Unfunded Liability Police and Misc	1,586,542	1,586,542.00
5980	Transfers Out - Capiital Projects	-	-
5960	Principal	60,000.00	60,000.00
5770	Lease Payments	13,500.00	13,500.00
5965	Interest Expense	192,700.00	192,700.00
		<u>1,996,742.00</u>	<u>1,996,742.00</u>

Total - Other

<u>1,996,742.00</u>	<u>1,996,742.00</u>
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TOTAL - ALL DEPARTMENTS	10,167,114.01	10,374,199.27
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**City of Maywood
Summary of Revenues
Enterprise Fund Adopted Amended Budget
Fiscal Year 2018-2019**

	<u>FY 18/19 Adopted Budget</u>	<u>Amendment</u>	<u>Mid year Amended Budget 2018-</u>
ENTERPRISE FUND			
Sewer Fund (100%)			
Sewer Fund	295,000	11,000	284,000
Total	\$ 295,000		284,000
Total Enterprise Fund	\$ 295,000	11,000	\$ 284,000

**City of Maywood
Summary of Expenditures
Enterprise Fund Adopted Amended Budget
Fiscal Year 2018-2019**

	<u>FY 18/19 Adopted Budget</u>	<u>Amendment</u>	<u>Mid year Amended Budget 2018- 19</u>
ENTERPRISE FUND			
Sewer Fund	278,600	670,887	949,487
Total for Enterprise Fund	\$ 278,600	\$ 670,887	\$ 949,487

**City of Maywood
Expenditure Budget
Gas Tax Fund
Fiscal Year 2018-19**

	FY 2018-2019 Approved Budget	Amendment	FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	42,615	(6,457)	36,158
5004 Hourly	-		-
5150 Medicare Expense	-	306	306
5470 Group Insurance	-	1,798	1,798
5450 Workers Comp	-		-
5500 P.E.R.S. Expense	-	2,337	2,337
	<u>42,615</u>	<u>(2,016)</u>	<u>40,599</u>
Services & Supplies			
5017 Storm Drain Maintenance	70,550		70,550
5022 Street Repairs & Maintenance	-		-
5335 Phone Stipend		71	71
5425 Fee Study		980	980
5310 Electricity Service	126,000		126,000
	<u>196,550</u>	<u>1,051</u>	<u>197,601</u>
Contract Services			
5035 Crossing Guard	60,000		60,000
5022 Street Repairs & Maintenance	24,000		24,000
5430 Contract Service	567,894	77,216	645,111
5432 Professional Service		5,120	5,120
5245 Landscape Maintenance	-		-
5580 Sewer and Storm Drain	25,000		25,000
5581 Sewer Improvement	7,000		7,000
	<u>683,894</u>	<u>82,336</u>	<u>766,231</u>
Capital Projects			
Slurry Seal	-	36,204	36,204
ADA Transition Plan	45,670		45,670
Storm Drain Screen Installation		42,036	42,036
City wide Sign Designs		50,000	50,000
Pavement Rehab-Variou Streets		120,013	120,013
City Entry/Exit Sign Project		109,894	109,894
6000 Heliotrope	446,938		446,938
	<u>492,608</u>	<u>358,147</u>	<u>850,755</u>
TOTAL	<u>1,415,667</u>	<u>439,518</u>	<u>1,855,185.65</u>

**City of Maywood
Expenditure Budget
TDA Bikeway
Fiscal Year 2018-2019**

	<u>FY 2018- 2019 Proposed Budget</u>		<u>FY 2018- 2019 Amended Budget</u>
Personnel			
5001 Salaries	-		
5150 Medicare Expense	-		
5500 P.E.R.S. Expense	-		
	-		
Services & Supplies			
5022 Street Repairs & Maintenance	-		
	-		
Contract Services			
5296 Contractual Service	-		
	-		
Capital Projects			
6000	37,425		37,425
	37,425	-	37,425
TOTAL	<u>37,425</u>	<u>-</u>	<u>37,425</u>

**City of Maywood
Expenditure Budget
Proposition A
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	-		
5150 Medicare Expense	-		
5500 P.E.R.S. Expense	-		
	-		
Services & Supplies			
5022 Street Repairs & Maintenance	-		
	-		
Contract Services			
5296 Contractual Service	-		
	-		
Other			
Proposition A Exchange	650,000	300,000	950,000
	650,000	300,000	950,000
TOTAL	650,000	300,000	950,000

**City of Maywood
Expenditure Budget
Proposition C
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	41,517		45,449
5004 Hourly	-		
5150 Medicare Expense	-		
5470 Group Insurance	-		
5450 Workers' Comp	-		
5500 P.E.R.S. Expense	-		
	41,517	-	45,449
Services & Supplies			
5330 Telephone Svc/Internet Svc	200		200
5271 Membership Dues	3,112		3,112
5375 Fare Subsidy Expense	50,000		50,000
	53,312	-	53,312
Contract Services			
5430 Contract Service	385,000		385,000
6000 Projects	-		
	385,000	-	385,000
Capital Projects			
Bus Shelter	24,000		24,000
6000 Pavement Rehab - Slauson	500,000		500,000
	524,000	-	524,000
TOTAL	1,003,829	-	1,007,761

**City of Maywood
Expenditure Budget
Measure R
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	20,600		22,322
5150 Medicare Expense	-		
5470 Group Insurance			
5500 P.E.R.S. Expense	-		
	20,600	-	22,322
Services & Supplies			
5022 Street Repairs & Maintenance	-		-
	-	-	-
Contract Services			
5430 Contractual Service	283,000		283,000
5580 Sewer and Storm Drain	-		
	283,000	-	283,000
Capital Projects			
Projects	326,000	-	326,000
	326,000	-	326,000
TOTAL	629,600	-	631,322

**City of Maywood
Expenditure Budget
Measure M
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget	FY 2018-2019 Proposed Budget
Personnel		
5001 Salaries	-	
5150 Medicare Expense	-	
5500 P.E.R.S. Expense	-	
	-	-
Services & Supplies		
5022 Street Repairs & Maintenance	-	
	-	
Contract Services		
5296 Contractual Service	-	26,000
Capital Project		
6000 Pavement Rehab Slauson	214,765	214,765
6000 Slurry Seal	-	
	214,765	214,765
	-	
TOTAL	214,765	240,765

**City of Maywood
Expenditure Budget
SB-1
Fiscal Year 2018-2019**

	<u>FY 2018-2019 Proposed Budget</u>	<u>FY 2018-2019 Amended Budget</u>
Personnel		
5001 Salaries	-	
5150 Medicare Expense	-	
5500 P.E.R.S. Expense	-	
	-	-
Services & Supplies		
5022 Street Repairs & Maintenance	-	
	-	-
Contract Services		
5296 Contractual Service	465,235	465,235
	465,235 -	465,235
TOTAL	465,235 -	465,235

**City of Maywood
Expenditure Budget
STPL-1
Fiscal Year 2018-2019**

	<u>FY 2018-2019 Proposed Budget</u>		<u>FY 2018-2019 Amended Budget</u>
Personnel			
5001 Salaries	-		
5150 Medicare Expense	-		
5500 P.E.R.S. Expense	-		
	-	-	-
Services & Supplies			
5022 Street Repairs & Maintenance	-		
	-	-	-
Contract Services			
5430 Contractual Service	650,000		650,000
	650,000	-	650,000
TOTAL	650,000	-	650,000

**City of Maywood
Expenditure Budget
CDBG
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	107,289	17,458	124,747
5004 Hourly	-		
5150 Medicare Expense		1,372	1,372
5470 Group Insurance	-	13,500	13,500
5450 Workers' Comp	-		
5500 P.E.R.S. Expense	-	3,458	3,458
	107,289	35,788	143,077
Services & Supplies			
5100 Custodial Services	10		10
5110 Parking Enforcement Supplies	10		10
5550 Real Estate Purchase		110	110
5410 Public Notices	-		
	20	110	130
Contract Services			
5430 Contract Service	97,977	129,482	216,408
	97,977	129,482	216,408
Capital Project			
6000 Projects	846,674		846,674
	846,674	-	846,674
TOTAL	1,051,960	165,380	1,206,289

**City of Maywood
Expenditure Budget
AQMD
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget	FY 2018-2019 Amended Budget
Personnel		
5001 Salaries	-	
5150 Medicare Expense	-	
5500 P.E.R.S. Expense	-	
	-	-
Services & Supplies		
5022 Street Repairs & Maintenance	-	
	-	-
Contract Services		
5296 Contractual Service	-	
	-	-
Capital Projects		
6000 Charging Station for Electric Cars	-	
	-	-
	-	-
TOTAL	-	-

**City of Maywood
Expenditure Budget
SLESF
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	-		
5150 Medicare Expense	-		
5500 P.E.R.S. Expense	-		
	-	-	-
Services & Supplies			
5022 Street Repairs & Maintenance	-		
	-	-	-
Contract Services			
5296 Contractual Service	140,000		140,000
	140,000	-	140,000
TOTAL	140,000	-	140,000

**City of Maywood
Expenditure Budget
Grants/Reimb (Fed/State/County)
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget	FY 2018-2019 Amended Budget
Personnel		
5001 Salaries	-	
5150 Medicare Expense	-	
5500 P.E.R.S. Expense	-	
	-	-
Services & Supplies		
5410 Public Notices	-	
	-	-
Contract Services		
5430 Contractual Service	-	
5580 Sewer and Storm Drain	-	
	-	-
Capital Projects		
6000 EPA	388,000	388,000
6000 MTA Master Plan	12,648	12,648
6000 Maintenance and Servicing (LAC)	83,169	83,169
6000 Maywood Graffiti Preventino Prm (LAC)	107,104	107,104
6000 Eco Transit - West Santa Ana		11,970
6000 Riverfront Park (LAC)	60,000	60,000
6000 I710-Grant	32,000	32,000
6000 Cal Fire Grant	38,474	38,474
	721,395	733,365
	-	
TOTAL	721,395	733,365

**City of Maywood
Expenditure Budget
Street Lighting (SLAD)
Fiscal Year 2018-2019**

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	10,277		13,703
5004 Hourly	-		
5150 Medicare Expense	-	120	120
5470 Group Insurance	-	495	495
5450 Workers' Comp	-		
5500 P.E.R.S. Expense	-	1,282	1,282
	<u>10,277</u>	<u>1,897</u>	<u>15,600</u>
Services & Supplies			
5020 Street Light Maintenance	49,245		49,245
5310 Electricity	57,750		57,750
5350 Signals and Street Lights	1,591		1,591
	<u>108,586</u>	<u>-</u>	<u>108,586</u>
Contract Services			
5400 Realty Tax Service		780	780
5405 Legal Services	500	(500)	
5430 Contract Service	10,609		10,609
5440 Traffic Signal Maintenance	44,142		44,142
	<u>55,251</u>	<u>280</u>	<u>55,531</u>
Capital Project			
6000 Capital Projects		200,000	200,000
	<u>70,000</u>	<u>52,283</u>	<u>122,283</u>
	<u>70,000</u>	<u>252,283</u>	<u>322,283</u>
TOTAL	<u>244,114</u>	<u>254,460</u>	<u>502,000</u>

City of Maywood
Expenditure Budget
Successor Agency
Fiscal Year 2018-2019

	FY 2018-2019 Proposed Budget		FY 2018-2019 Amended Budget
Personnel			
5001 Salaries	67,209	4,321	71,530
5004 Hourly	-		
5150 Medicare Expense	-	1,024	1,024
5470 Group Insurance	-	3,820	3,820
5450 Workers' Comp	-		
5500 P.E.R.S. Expense	-	3,768.26	3,768
	<u>67,209</u>	<u>12,933</u>	<u>80,142</u>
Services & Supplies			
5751 Processing Fees & Charges		12,000	12,000
5025 Miscellaneous Expenses	4,000		4,000
	<u>4,000</u>	<u>12,000</u>	<u>16,000</u>
Contract Services			
5430 Contract Service	2,000	91,077	91,077
5405 Legal Services	18,000		18,000
5615 Outside Service	-		
	<u>20,000</u>	<u>91,077</u>	<u>109,077</u>
Capital Projects			
Sewer Maintenance Improvement	174,955	-	174,955
Other			
Principal	466,281		466,281
5965 Interest Expense	603,423		603,423
	<u>1,069,704</u>	<u>-</u>	<u>1,069,704</u>
TOTAL	<u><u>1,335,868</u></u>	<u><u>116,011</u></u>	<u><u>1,449,878</u></u>

City of Maywood Total Capital Projects Fiscal Year 2018-2019		City of Maywood Total Capital Projects Fiscal Year 2018-2019 Mid-Year Adjustment	
	Total Project Cost		Total Project Cos
SEWER PROJECT		SEWER PROJECT	
1. Sewer Replacement Project	1,234,674	1. Sewer Replacement Project	1,234,674
2. Sewer Service Charge	75,000	2. Sewer Service Charge	75,000
3. SSMP Update	60,660	3. Sewer Master Plan	200,000
4. Sewer CCTV Service	80,000	4. 52nd Place Sewer Replacement Project	50,000
5. Sewer Storm Drain Maintenance	100,000	5. Randolph & Heliotrope Emergency Over	90,000
	<u>\$ 1,550,334</u>	6. FOG Program Impementation	65,182
STREET PROJECTS		7. SSMP Update	60,660
1. ADA Transition Plan	45,670	8. Sewer CCTV Service	80,000
2. 60th & Heliotrope Traffic Diversion	446,938	9. Hydraulic Analysis	100,000
3. I-710 EIR/EIS	32,000	10. Sewer Storm Drain Maintenance	-
4. Atlantic Corridor Master Plan	12,646		<u>\$ 1,955,516</u>
5. Street Lighting Assessment District	70,000	STREET PROJECTS	
6. Slurry Seal	976,000	1. ADA Transition Plan	45,670
7. Pavement Rehabilitation Slauson	1,180,000	2. 60th & Heliotrope Traffic Diversion	446,938
	<u>\$ 2,763,254</u>	3. Citywide Street Sign Design	50,000
PARK PROJECTS		4. I-710 EIR/EIS	32,000
1. Bicycle Projects	37,425	5. Atlantic Blvd. Corridor Master Plan	12,646
2. LAC M&S Excess Funding Project	83,169	6. ECO Transit- West Santa Ana	11,970
3. Maywood Graffiti Prevention Program	107,104	7. Street Lighting Assessment District	122,283
4. Riverfront Park	148,474	8. 6.6 KV Street Lighting Project	200,000
	<u>\$ 376,172</u>	9. City Entry/Exit Sign Project	109,894
TRANSPORTATION PROJECTS		10. Slurry Seal	976,000
1. Bus Shelter	24,000	11. Slurry Seal	36,204
	<u>\$ 24,000</u>	12. Storm Drain Screen Installation Citywi	42,036
Total Capital Projects	<u>\$ 4,713,760</u>	13. Pavement Rehabilitation- Various Str	120,013
		14. Pavement Rehabilitation- Slauson	1,180,000
			<u>\$ 3,385,654</u>
		PARK PROJECTS	
		1. Bicycle Projects	37,425
		2. LAC M&S Excess Funding Project	83,169
		3. Maywood Graffiti Prevention Prgm	107,104
		4. Riverfront Park	148,474
			<u>\$ 376,172</u>
		TRANSPORTATION PROJECTS	
		1. Bus Shelter	24,000
			<u>\$ 24,000</u>
		Total Capital Projects	<u>\$ 5,741,341</u>

Additional information available upon request

City of Maywood
Schedule of Positions
Adopted Mid-Year Amended Budget
FY 2018-2019

Effective: January 23, 2019

Elected Officials	Allocation	Annual Base Stipend	
		Minimum	Maximum
Mayor	1	\$ 6,670	\$ 6,670
Mayor Pro-Tem	1	\$ 6,670	\$ 6,670
Council Members	3	\$ 6,670	\$ 6,670
City Clerk	1	\$ 5,100	\$ 5,100
City Treasurer	1	\$ 5,100	\$ 5,100

Position Titles	Allocation	Annual Base Salary	
		Minimum	Maximum
City Manager (CAO)	1	\$ 145,000	\$ 185,000
Executive Assistant	1	\$ 52,000	\$ 59,800
Director of Building and Planning	1	\$ 120,000	\$ 138,000
Building Inspection/Code Compliance Supervisor	1	\$ 88,200	\$ 101,430
Code Compliance Officer I	1	\$ 39,520	\$ 45,448
Secretary of Building and Planning	1	\$ 41,600	\$ 47,840
Parking Enforcement Officer I (part-time 980 hrs)	1	\$ 17,640	\$ 20,286
Parking Enforcement Officer II	1	\$ 41,600	\$ 47,840
Senior Parking Enforcement Officer	1	\$ 43,680	\$ 50,232
Public Works Coordinator	1	\$ 62,400	\$ 71,760
Public Works-Part Time (980 hrs)	2	\$ 16,000	\$ 18,400
Finance Director	1	\$ 120,000	\$ 138,000
Fund Accountant	1	\$ 62,400	\$ 71,760
Accounting Specialist I	1	\$ 49,920	\$ 57,408
Finance Specialist	1	\$ 49,920	\$ 57,408
Accounting Specialist II	1	\$ 54,080	\$ 62,192
Customer Service Rep I	1	\$ 41,600	\$ 47,840
Customer Service Rep II	1	\$ 43,680	\$ 50,232
Administrative Specialist	1	\$ 45,760	\$ 52,624
Community Service Officer (part-time 980 hrs)	0	\$ 16,660	\$ 19,159