




Agenda Item #: _____

Staff Report

City of Manhattan Beach

TO: Honorable Mayor Powell and Members of the City Council

THROUGH: Mark Danaj, City Manager

FROM: Bruce Moe, Finance Director 

DATE: November 5, 2014

SUBJECT: Supplemental Information for Agenda Item #11 – Fiscal Year First Quarter Budget Status Report

Within the original staff report, reference is made to current year revenues exceeding expectations as supporting data for no further appropriations being anticipated for the additional items presented in the Quarterly Budget Update.

To clarify, the existing Fiscal Year 2014-2015 budget allocations are expected to be sufficient to fund the additional positions and activities listed in the report with no further appropriations required. These include the four new positions, strategic planning, resident and employee surveys which total an estimated \$351,000 in Fiscal Year 2014-2015. The funding of these priorities does not rely on new revenues or expected increases in budgeted revenues for Fiscal Year 2014-2015.

The City typically realizes expenditure savings at year end (defined as actual expenditures coming in below the budgeted amount). For example, in FY 2012-2013 actual expenditures across all categories (salaries, benefits, contract and professional services, etc.) in the General Fund totaled 97% of budget resulting in \$1.65 million of savings. Fiscal Year 2011-2012 savings totaled 1.2% or \$613,603, and FY 2010-2011 results netted savings of \$1.95 million, or 3.8%. And while the FY 2013-2014 audit is in progress and final results are pending, we expect expenditure savings to approximate \$1.4 million or 2.4%. Please see the attachment which illustrates those savings by category over the past several fiscal years.

The City Manager has the authority to transfer moneys between departments and programs within the same fund. As a result, as the year progresses and spending patterns become more defined, re-allocation of funds may be required in order to maintain balance within specific departments.

As directed by the City Council, we have also reviewed the budget and identified areas where we can expect expenditure savings this fiscal year. Staff has identified the following sources to fund the activities noted in the original report:

Four New Positions

The four new positions will be phased-in; the IT Director and Civic Engagement Manager will be filled by January 2015, while the Assistant Finance Director and Economic Vitality Manager will be filled in April/May 2015. With this approach, the positions will cost approximately \$289,000 this fiscal year (included in the \$351,000 listed previously). These costs can be accommodated as follows:

1. **Financial System Upgrades (\$200,000):** Funds totaling \$200,000 are budgeted as part of the City's Information Systems Master Plan (ISMP) for certain upgrades to the City's financial systems, including fixed assets, project costing, inventory and time keeping modules. These upgrades cannot occur until the Assistant Finance Director position is filled due to workload capacity for existing staff. Additionally, it will be helpful to have the new Information Technology (IT) Director on board for a smooth implementation. As a result, these upgrades can be re-budgeted and implemented next year in FY 2015-2016.
2. **Human Resources (HR) Information Systems (\$100,000):** Funds totaling \$100,000 are budgeted as part of the ISMP to automate job applications, performance reviews, employee training, benefits and other personnel related functions. This, too, would benefit from the hiring of the new IT Director. HR will continue with the research and selection process this fiscal year and re-budget the funds for implementation in FY 2015-2016.

Additional Activities

Other one-time expenditures include strategic planning (\$20,000), a resident survey (\$30,000) and an employee survey (\$12,000), which are included in the recommended additions to the FY 2014-2015 budget (totaling \$62,000). These can be accommodated through the City Council Contingency (\$90,000 remaining). The Contingency line item was originally budgeted for \$100,000 in FY 14-15, but because \$10,000 was already allocated by the City Council, there is an available balance of \$90,000, which is sufficient for these activities.

Finally, the Downtown Plan process is already budgeted for \$100,000. The Urban Land Institute expense was recently appropriated (\$125,000) as was the Mills Act projected costs (\$50,000).

Attachments:

1. Historical Budget-to-Actual Expenditures by Fiscal Year
2. Revised General Fund Expenditure Detail for FY 2014-2015

City of Manhattan Beach General Fund Expenditures - Fiscal Year 2012-2013

Bolded lines indicate utilization percentages less than 85% or greater than 110%

By Department	FY2013 Budget	FY2013 Actual	Budget Over Actual	% Utilized
11 Management Services	\$2,481,473	\$2,410,186	\$71,287	97.1%
12 Finance	2,680,888	2,674,596	6,293	99.8%
13 Human Resources	897,705	837,892	59,813	93.3%
14 Parks and Recreation	6,060,182	5,176,477	883,706	85.4%
15 Police	22,733,264	22,215,315	517,949	97.7%
16 Fire	10,515,450	10,652,792	(137,342)	101.3%
17 Community Development	3,558,905	3,261,393	297,512	91.6%
18 Public Works	5,911,545	5,964,197	(52,652)	100.9%
Total	\$54,839,412	\$53,192,848	\$1,646,565	97.0%

By Object Class	FY2013 Budget	FY2013 Actual	Budget Over Actual	% Utilized
4000 Personnel Services	\$36,329,000	\$35,606,340	\$722,660	98.0%
5000 Operating Expenses	14,993,013	14,466,229	526,784	96.5%
6000 Capital Outlay	284,643	158,981	125,662	55.9%
7000 Debt Service	3,212,593	2,941,134	271,459	91.6%
9000 Interfund Transfers	20,163	20,163	-	100.0%
Total	\$54,839,412	\$53,192,848	\$1,646,565	97.0%

By Object Subclass	FY2013 Budget	FY2013 Actual	Budget Over Actual	% Utilized
4100 Salary & Wages	\$24,315,261	\$24,340,408	(\$25,147)	100.1%
4200 Employee Benefits	12,013,739	11,265,932	747,807	93.8%
5100 Contract & Professional Services	6,345,354	5,959,395	385,959	93.9%
5200 Materials & Services	2,328,839	2,177,438	151,400	93.5%
5500 Utilities	969,011	1,088,352	(119,341)	112.3%
5600 Internal Service Charges	5,349,809	5,241,044	108,765	98.0%
6100 Property & Equipment	284,643	158,981	125,662	55.9%
7100 Bond Debt	3,212,593	2,941,134	271,459	91.6%
9100 Transfers Out	20,163	20,163	-	100.0%
Total	\$54,839,412	\$53,192,848	\$1,646,565	97.0%

City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2012-2013

Bolded lines indicate utilization percentages less than 85% or greater than 110%

By Object	FY2013 Budget	FY2013 Actual	Budget over Actual	% Utilized
4101 - Salaries & Allowances	9,328,135	9,225,367	102,768	98.9%
4102 - Sworn Employee Salaries	10,651,981	10,789,945	(137,964)	101.3%
4103 - Part Time Employee Salaries	1,814,489	1,643,224	171,265	90.6%
4111 - Overtime Regular Employees	109,381	148,356	(38,975)	135.6%
4112 - Overtime Sworn Employees	2,198,547	2,322,887	(124,140)	105.6%
4113 - Overtime Mutual Aid	10,500	51,110	(40,610)	486.8%
4114 - Overtime Special Events	202,228	159,718	42,510	79.0%
4201 - Group Medical Insurance	2,881,313	2,726,812	154,501	94.6%
4202 - Medicare	330,408	315,020	15,388	95.3%
4203 - Unemployment	75,040	75,040	-	100.0%
4204 - 401A Plan City	152,355	140,607	11,748	92.3%
4205 - Workers Compensation	2,660,135	2,660,135	-	100.0%
4206 - Medical Retirement Contributions	200,830	200,804	26	100.0%
4211 - PERS Regular Contributions	1,718,518	1,524,280	194,238	88.7%
4212 - PERS Sworn Contributions	3,995,140	3,623,234	371,906	90.7%
5101 - Contract Services	2,874,925	2,618,013	256,911	91.1%
5102 - Contract Personnel	974,009	802,991	171,018	82.4%
5103 - Audit Services	52,628	45,128	7,500	85.7%
5104 - Computer Contract Services	389,280	321,335	67,945	82.5%
5105 - Elections	71,425	77,705	(6,280)	108.8%
5106 - SBRPCA Communications	1,543,728	1,518,880	24,848	98.4%
5107 - Physical/Psychological Exams	34,465	38,084	(3,619)	110.5%
5108 - Legal Services	400,000	527,486	(127,486)	131.9%
5109 - Background Investigations	4,894	9,772	(4,878)	199.7%
5201 - Office Supplies	88,750	85,293	3,457	96.1%
5202 - Memberships & Dues	73,741	69,752	3,989	94.6%
5203 - Reference Books & Periodicals	24,033	20,858	3,175	86.8%
5204 - Conferences & Meetings	121,241	78,194	45,047	62.8%
5205 - Training	125,487	98,800	26,687	78.7%
5206 - Uniforms/Safety Equipment	164,149	178,089	(13,940)	108.5%
5207 - Advertising	57,101	64,909	(7,808)	113.7%
5208 - Postage	84,820	87,422	(2,602)	103.1%
5209 - Tools & Minor Equipment	6,300	5,159	1,141	81.9%
5210 - Computers, Supplies & Software	46,877	43,050	3,826	91.8%
5212 - Office Equipment Maintenance	3,300	2,744	556	83.2%
5214 - Employee Awards & Events	14,100	14,810	(510)	103.6%
5216 - Tuition Reimbursement	20,000	23,032	(3,032)	115.2%
5217 - Departmental Supplies	840,981	916,653	(75,672)	109.0%
5218 - Recruitment Costs	34,394	28,302	6,092	82.3%
5219 - STC Training	2,850	4,425	(1,575)	155.3%
5220 - POST Training	39,700	60,560	(20,860)	152.5%
5221 - Automotive Repair Services	66,700	73,143	(6,443)	109.7%
5225 - Printing	137,680	108,627	29,053	78.9%
5231 - Bank Service Charge	128,950	118,558	10,392	91.9%
5240 - Assessments & Taxes	-	-	-	-
5260 - Council Contingencies	136,500	-	136,500	-
5262 - Public Service Events	22,375	23,975	(1,600)	107.2%
5263 - City Funds Match	13,718	10,820	2,898	78.9%
5264 - City Funds Exchange	-	-	-	-
5265 - Service Agency Contributions	75,092	62,464	12,628	83.2%
5501 - Telephone	140,635	144,509	(3,874)	102.8%
5502 - Electricity	492,832	518,319	(25,487)	105.2%
5503 - Natural Gas	30,190	28,303	1,887	93.7%
5504 - Water	306,354	397,221	(91,867)	130.1%
5611 - Warehouse Purchases	36,770	33,402	3,368	90.8%
5621 - Information Systems Allocation	1,129,399	1,129,397	2	100.0%
5631 - Insurance Allocation	1,299,010	1,299,007	3	100.0%
5641 - Fleet Rental Allocation	800,860	800,852	8	100.0%
5642 - Fleet Maintenance Allocation	837,347	853,797	(16,450)	102.0%
5651 - Building & Operations Allocation	1,246,423	1,124,588	121,835	90.2%
6111 - Furniture & Fixtures	8,373	8,531	(158)	101.9%
6121 - Machinery & Equipment	107,211	102,426	4,785	95.5%
6141 - Computer Equipment & Software	169,059	48,024	121,034	28.4%
7101 - Bond Principal	2,699,998	2,700,000	(2)	100.0%
7102 - Bond Interest	361,027	109,726	251,301	30.4%
7103 - Bond Administration Fee	151,568	131,409	20,160	86.7%
9101 - Transfers Out	20,163	20,163	-	100.0%
Total	\$54,839,412	\$53,192,848	\$1,646,565	97.0%

City of Manhattan Beach General Fund Expenditures - Fiscal Year 2011-2012

Bolded lines indicate utilization percentages less than 85% or greater than 110%

By Department	FY2012 Budget	FY2012 Actuals	Variance	% Utilized
11 Management Services	\$1,940,024	\$1,949,197	(\$9,173)	100.5%
12 Finance	2,748,049	2,692,992	55,057	98.0%
13 Human Resources	957,401	871,586	85,815	91.0%
14 Parks and Recreation	6,064,021	5,256,317	807,704	86.7%
15 Police	20,654,608	21,010,063	(355,456)	101.7%
16 Fire	10,109,761	10,341,197	(231,436)	102.3%
17 Community Development	3,091,645	3,046,498	45,147	98.5%
18 Public Works	5,978,535	5,762,590	215,945	96.4%
Total	\$51,544,044	\$50,930,440	\$613,603	98.8%

By Object Class	FY2012 Budget	FY2012 Actuals	Variance	% Utilized
4000 Personnel Services	\$35,687,844	\$35,629,114	\$58,730	99.8%
5000 Operating Expenses	14,045,403	13,782,985	262,418	98.1%
6000 Capital Outlay	17,547	8,796	8,751	50.1%
7000 Debt Service	1,793,250	1,491,101	302,149	83.2%
9000 Interfund Transfers	-	18,445	(18,445)	-
Total	\$51,544,044	\$50,930,440	\$613,603	98.8%

By Object Subclass	FY2012 Budget	FY2012 Actuals	Variance	% Utilized
4100 Salary & Wages	\$23,837,396	\$24,208,962	(\$371,566)	101.6%
4200 Employee Benefits	11,850,448	11,420,151	430,297	96.4%
5100 Contract & Professional Services	5,737,911	5,633,358	104,554	98.2%
5200 Materials & Services	2,498,385	2,282,622	215,763	91.4%
5500 Utilities	861,713	959,856	(98,143)	111.4%
5600 Internal Service Charges	4,947,393	4,907,149	40,244	99.2%
6100 Property & Equipment	17,547	8,796	8,751	50.1%
7100 Bond Debt	1,793,250	1,491,101	302,149	83.2%
9100 Transfers Out	-	18,445	(18,445)	-
Total	\$51,544,044	\$50,930,440	\$613,603	98.8%

City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2011-2012

Bolded lines indicate utilization percentages less than 85% or greater than 110%

By Object	FY2012 Budget	FY2012 Actuals	Variance	% Utilized
4101 - Salaries & Allowances	9,187,616	9,153,502	34,114	99.6%
4102 - Sworn Employee Salaries	10,477,793	10,567,919	(90,126)	100.9%
4103 - Part Time Employee Salaries	1,749,200	1,622,673	126,527	92.8%
4111 - Overtime Regular Employees	106,130	122,839	(16,709)	115.7%
4112 - Overtime Sworn Employees	2,121,426	2,509,531	(388,106)	118.3%
4113 - Overtime Mutual Aid	10,500	32,837	(22,337)	312.7%
4114 - Overtime Special Events	184,732	199,661	(14,929)	108.1%
4201 - Group Medical Insurance	2,660,979	2,522,239	138,740	94.8%
4202 - Medicare	282,515	312,894	(30,379)	110.8%
4203 - Unemployment	75,040	75,036	4	100.0%
4204 - 401A Plan City	151,966	145,869	6,097	96.0%
4205 - Workers Compensation	2,711,206	2,711,208	(2)	100.0%
4206 - Medical Retirement Contributions	387,820	180,907	207,013	46.6%
4211 - PERS Regular Contributions	1,709,288	1,588,700	120,588	92.9%
4212 - PERS Sworn Contributions	3,871,534	3,883,298	(11,764)	100.3%
5101 - Contract Services	2,797,277	2,367,669	429,609	84.6%
5102 - Contract Personnel	819,109	848,058	(28,949)	103.5%
5103 - Audit Services	47,836	26,959	20,876	56.4%
5104 - Computer Contract Services	367,621	336,819	30,802	91.6%
5105 - Elections	1,200	257	943	21.4%
5106 - SBRPCA Communications	1,347,455	1,347,454	1	100.0%
5107 - Physical/Psychological Exams	32,793	25,732	7,061	78.5%
5108 - Legal Services	319,027	676,760	(357,733)	212.1%
5109 - Background Investigations	5,594	3,650	1,944	65.3%
5201 - Office Supplies	93,660	83,378	10,282	89.0%
5202 - Memberships & Dues	69,326	52,093	17,233	75.1%
5203 - Reference Books & Periodicals	24,263	14,929	9,334	61.5%
5204 - Conferences & Meetings	101,388	70,777	30,611	69.8%
5205 - Training	105,819	76,767	29,152	72.5%
5206 - Uniforms/Safety Equipment	174,864	159,219	15,645	91.1%
5207 - Advertising	63,392	39,337	24,055	62.1%
5208 - Postage	86,800	86,518	282	99.7%
5209 - Tools & Minor Equipment	2,800	3,724	(924)	133.0%
5210 - Computers, Supplies & Software	38,002	20,766	17,246	54.6%
5212 - Office Equipment Maintenance	3,286	2,761	534	83.8%
5214 - Employee Awards & Events	11,950	8,194	3,756	68.6%
5216 - Tuition Reimbursement	20,000	25,288	(5,288)	126.4%
5217 - Departmental Supplies	1,057,075	1,077,217	(20,143)	101.9%
5218 - Recruitment Costs	27,278	28,485	(1,207)	104.4%
5219 - STC Training	2,850	2,812	38	98.7%
5220 - POST Training	27,300	38,617	(11,317)	141.5%
5221 - Automotive Repair Services	66,700	40,902	25,798	61.3%
5225 - Printing	139,298	109,327	29,971	78.5%
5231 - Bank Service Charge	130,000	158,185	(28,185)	121.7%
5240 - Assessments & Taxes	18,445	5,462	12,983	29.6%
5260 - Council Contingencies	8,542	-	8,542	-
5262 - Public Service Events	17,375	17,433	(58)	100.3%
5263 - City Funds Match	18,536	16,009	2,526	86.4%
5264 - City Funds Exchange	70,000	70,000	-	100.0%
5265 - Service Agency Contributions	119,338	74,441	44,897	62.4%
5501 - Telephone	129,950	142,022	(12,072)	109.3%
5502 - Electricity	513,598	474,276	39,322	92.3%
5503 - Natural Gas	34,504	28,653	5,851	83.0%
5504 - Water	183,661	314,906	(131,245)	171.5%
5611 - Warehouse Purchases	37,100	34,061	3,040	91.8%
5621 - Information Systems Allocation	1,095,845	1,095,840	5	100.0%
5631 - Insurance Allocation	874,020	874,020	-	100.0%
5641 - Fleet Rental Allocation	884,160	884,172	(12)	100.0%
5642 - Fleet Maintenance Allocation	940,970	971,520	(30,550)	103.2%
5651 - Building & Operations Allocation	1,115,298	1,047,537	67,761	93.9%
6111 - Furniture & Fixtures	7,847	2,369	5,488	30.1%
6121 - Machinery & Equipment	-	6,436	(6,436)	-
6141 - Computer Equipment & Software	9,700	-	9,700	-
7101 - Bond Principal	1,210,000	1,210,000	-	100.0%
7102 - Bond Interest	471,250	165,669	305,581	35.2%
7103 - Bond Administration Fee	112,000	115,432	(3,432)	103.1%
9101 - Transfers Out	-	18,445	(18,445)	-
Total	\$51,544,044	\$50,930,440	\$613,603	98.8%

ATTACHMENT B

City of Manhattan Beach General Fund Expenditures - Fiscal Year 2010-2011*Bolded lines indicate utilization percentages less than 85% or greater than 110%*

By Department	FY2011 Budget	FY2011 Actuals	Variance	% Utilized
11 Management Services	\$2,692,544	\$2,058,752	\$633,792	76.5%
12 Finance	2,715,008	2,671,171	43,837	98.4%
13 Human Resources	1,044,475	735,178	309,297	70.4%
14 Parks and Recreation	6,008,103	5,448,567	559,536	90.7%
15 Police	20,483,567	20,204,896	278,671	98.6%
16 Fire	9,832,016	9,951,769	(119,753)	101.2%
17 Community Development	3,172,782	3,193,673	(20,891)	100.7%
18 Public Works	5,764,091	5,501,841	262,251	95.5%
Total	\$51,712,587	\$49,765,846	\$1,946,741	96.2%

By Object Class	FY2011 Budget	FY2011 Actuals	Variance	% Utilized
4000 Personnel Services	\$34,945,022	\$34,245,893	\$699,129	98.0%
5000 Operating Expenses	14,939,231	13,997,132	942,099	93.7%
6000 Capital Outlay	9,700	-	9,700	0.0%
7000 Debt Service	1,798,203	1,507,586	290,617	83.8%
9000 Interfund Transfers	20,431	15,235	5,196	74.6%
Total	\$51,712,587	\$49,765,846	\$1,946,741	96.2%

By Object Subclass	FY2011 Budget	FY2011 Actuals	Variance	% Utilized
4100 Salary & Wages	\$24,685,667	\$24,489,075	\$196,592	99.2%
4200 Employee Benefits	10,259,355	9,756,818	502,537	95.1%
5100 Contract & Professional Services	5,343,493	5,350,808	(7,315)	100.1%
5200 Materials & Services	3,014,627	2,212,690	801,937	73.4%
5500 Utilities	882,555	874,544	8,011	99.1%
5600 Internal Service Charges	5,698,556	5,559,090	139,466	97.6%
6100 Property & Equipment	9,700	-	9,700	0.0%
7100 Bond Debt	1,798,203	1,507,586	290,617	83.8%
9100 Transfers Out	20,431	15,235	5,196	74.6%
Total	\$51,712,587	\$49,765,846	\$1,946,741	96.2%

ATTACHMENT C

City of Manhattan Beach General Fund Expenditures By Object - Fiscal Year 2010-2011

Bolded lines indicate utilization percentages less than 85% or greater than 110%

By Object	FY2011 Budget	FY2011 Actuals	Variance	% Utilized
4101 - Salaries & Allowances	9,736,834	9,446,840	289,994	97.0%
4102 - Sworn Employee Salaries	10,739,405	10,497,419	241,986	97.7%
4103 - Part Time Employee Salaries	1,759,462	1,573,494	185,968	89.4%
4111 - Overtime Regular Employees	137,231	174,659	(37,428)	127.3%
4112 - Overtime Sworn Employees	2,124,201	2,520,603	(396,402)	118.7%
4113 - Overtime Mutual Aid	10,500	106,220	(95,720)	1011.6%
4114 - Overtime Special Events	178,234	169,840	8,394	95.3%
4201 - Group Medical Insurance	2,657,942	2,490,924	167,018	93.7%
4202 - Medicare	287,784	305,481	(17,697)	106.1%
4203 - Unemployment	34,980	34,980	-	100.0%
4204 - 401A Plan City	170,594	147,586	23,008	86.5%
4205 - Workers Compensation	1,779,338	1,779,333	5	100.0%
4206 - Medical Retirement Contributions	391,464	391,456	8	100.0%
4211 - PERS Regular Contributions	1,561,704	1,431,474	130,230	91.7%
4212 - PERS Sworn Contributions	3,335,687	3,150,920	184,767	94.5%
4213 - PARS Retirement Contributions	39,862	24,663	15,199	61.9%
5101 - Contract Services	2,578,977	2,255,872	323,105	87.5%
5102 - Contract Personnel	841,065	995,855	(154,790)	118.4%
5103 - Audit Services	47,824	37,824	10,000	79.1%
5104 - Computer Contract Services	310,044	309,471	573	99.8%
5105 - Elections	75,400	66,994	8,406	88.9%
5106 - SBRPCA Communications	1,411,036	1,380,355	30,682	97.8%
5107 - Physical/Psychological Exams	33,553	29,474	4,080	87.8%
5108 - Legal Services	40,000	270,616	(230,616)	676.5%
5109 - Background Investigations	5,594	4,349	1,245	77.7%
5201 - Office Supplies	85,530	83,792	1,738	98.0%
5202 - Memberships & Dues	65,585	40,899	24,686	62.4%
5203 - Reference Books & Periodicals	24,363	24,258	107	99.6%
5204 - Conferences & Meetings	91,224	76,460	14,764	83.8%
5205 - Training	108,254	62,823	45,431	58.0%
5206 - Uniforms/Safety Equipment	153,837	136,918	16,919	89.0%
5207 - Advertising	67,800	43,431	24,369	64.1%
5208 - Postage	83,545	84,258	(713)	100.9%
5209 - Tools & Minor Equipment	6,770	1,612	5,158	23.8%
5210 - Computers, Supplies & Software	33,390	41,785	(8,395)	125.1%
5212 - Office Equipment Maintenance	4,535	3,050	1,485	67.3%
5214 - Employee Awards & Events	12,750	5,869	6,881	46.0%
5216 - Tuition Reimbursement	10,000	24,188	(14,188)	241.9%
5217 - Departmental Supplies	884,566	722,199	162,367	81.6%
5218 - Recruitment Costs	82,864	43,871	38,993	52.9%
5219 - STC Training	3,500	2,480	1,020	70.9%
5220 - POST Training	38,325	31,316	7,009	81.7%
5221 - Automotive Repair Services	66,700	65,841	859	98.7%
5226 - Printing	152,836	113,067	39,769	74.0%
5231 - Bank Service Charge	125,000	215,696	(90,696)	172.6%
5251 - Claims Paid	70,000	70,000	-	100.0%
5260 - Council Contingencies	70,450	-	70,450	0.0%
5261 - Chamber of Commerce Allocation	25,000	25,000	-	100.0%
5262 - Public Service Events	24,925	23,881	1,244	95.0%
5263 - City Funds Match	12,003	6,401	5,602	53.3%
5264 - City Funds Exchange	173,050	173,040	10	100.0%
5265 - Service Agency Contributions	105,824	90,758	15,066	85.8%
5270 - City Manager Loan	432,000	-	432,000	0.0%
5501 - Telephone	128,920	117,421	11,499	91.1%
5502 - Electricity	520,490	495,257	25,233	95.2%
5503 - Natural Gas	33,095	32,490	605	98.2%
5504 - Water	200,050	229,378	(29,328)	114.7%
5611 - Warehouse Purchases	34,050	36,556	(2,506)	107.4%
5621 - Information Systems Allocation	999,548	999,529	19	100.0%
5631 - Insurance Allocation	1,472,760	1,472,760	-	100.0%
5641 - Fleet Rental Allocation	1,255,630	1,255,630	-	100.0%
5642 - Fleet Maintenance Allocation	979,034	923,204	55,830	94.3%
5651 - Building & Operations Allocation	957,534	871,410	86,124	91.0%
6141 - Computer Equipment & Software	9,700	-	9,700	0.0%
7101 - Bond Principal	1,160,000	1,160,000	-	100.0%
7102 - Bond Interest	529,003	223,393	305,610	42.2%
7103 - Bond Administration Fee	109,200	124,193	(14,993)	113.7%
9101 - Transfers Out	20,431	15,235	5,196	74.6%
Total	\$51,712,587	\$49,765,846	\$1,946,741	96.2%

REVISED Q1 PROFORMA

SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object	Description	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted	% of Total	% Change fr Prior
4101	Salaries & Allowances	\$9,225,367	\$10,765,549	\$11,488,617	18.9%	6.7%
4102	Sworn Employee Salaries	10,789,945	11,667,767	12,427,893	20.5%	6.5%
4103	Part Time Employee Salaries	1,643,224	1,715,639	1,983,281	3.3%	15.6%
4111	Overtime Regular Employees	148,356	145,422	148,095	0.2%	1.8%
4112	Overtime Sworn Employees	2,322,687	3,047,358	2,306,200	3.8%	(24.3%)
4113	Overtime Mutual Aid	51,110	11,616	74,000	0.1%	537.1%
4114	Overtime Special Events	159,718	196,172	356,814	0.6%	81.9%
4115	Cooperative Resources	-	14,000	144,480	0.2%	932.0%
4116	Overtime Training & Special Detail	-	-	222,000	0.4%	-
4201	Group Medical Insurance	2,726,812	2,895,106	3,180,882	5.2%	9.9%
4202	Medicare	315,020	342,128	362,008	0.6%	5.8%
4203	Unemployment	75,040	75,120	50,112	0.1%	(33.3%)
4204	401A Plan City	140,607	175,438	188,260	0.3%	7.3%
4205	Workers Compensation	2,660,135	3,208,560	2,985,960	4.9%	(6.9%)
4206	Medical Retirement Contributions	200,804	203,580	238,512	0.4%	17.2%
4211	PERS Regular Contributions	1,524,280	1,213,236	1,316,697	2.2%	8.5%
4212	PERS Sworn Contributions	3,623,234	2,828,596	3,168,064	5.2%	12.0%
Total Salaries & Benefits		\$35,606,340	\$38,505,287	\$40,641,875	67.0%	5.5%
5101	Contract Services	\$2,618,013	\$4,414,041	\$4,772,627	7.9%	8.1%
5102	Contract Personnel	802,991	-	-	-	-
5103	Audit Services	45,128	53,907	60,000	0.1%	11.3%
5104	Computer Contract Services	321,335	389,164	464,514	0.8%	19.4%
5105	Elections	77,705	1,650	86,930	0.1%	5168.5%
5106	SBRPCA Communications	1,518,880	1,543,669	1,543,669	2.5%	-
5107	Physical/Psychological Exams	38,084	35,390	41,415	0.1%	17.0%
5108	Legal Services	527,486	395,000	449,000	0.7%	13.7%
5109	Background Investigations	9,772	4,894	13,574	0.0%	177.4%
5201	Office Supplies	85,293	84,050	100,700	0.2%	19.8%
5202	Memberships & Dues	69,752	87,442	90,101	0.1%	3.0%
5203	Reference Books & Periodicals	20,858	28,535	12,060	0.0%	(57.7%)
5204	Conferences & Meetings	76,194	116,741	129,430	0.2%	10.9%
5205	Training	98,800	162,895	205,000	0.3%	25.8%
5206	Uniforms/Safety Equipment	178,089	241,639	243,158	0.4%	0.6%
5207	Advertising	64,909	72,537	87,413	0.1%	20.5%
5208	Postage	87,422	84,810	90,125	0.1%	6.3%
5209	Tools & Minor Equipment	5,159	7,250	1,000	0.0%	(86.2%)
5210	Computers, Supplies & Software	43,050	39,774	31,968	0.1%	(19.6%)
5212	Office Equipment Maintenance	2,744	5,300	6,075	0.0%	14.6%
5214	Employee Awards & Events	14,610	19,400	19,900	0.0%	2.6%
5216	Tuition Reimbursement	23,032	24,000	24,000	0.0%	-
5217	Departmental Supplies	916,653	836,926	930,752	1.5%	11.2%
5218	Recruitment Costs	28,302	36,150	34,394	0.1%	(4.9%)
5219	STC Training	4,425	2,850	2,850	0.0%	-
5220	POST Training	60,560	49,700	49,700	0.1%	-
5221	Automotive Repair Services	73,143	66,700	66,700	0.1%	-
5225	Printing	108,627	117,843	127,085	0.2%	7.8%
5231	Bank Service Charge	118,558	115,000	120,000	0.2%	4.3%
5240	Assessments & Taxes	-	-	1,715	0.0%	-
5260	Council Contingencies	-	150,000	100,000	0.2%	(33.3%)
5262	Public Service Events	23,975	17,375	17,375	0.0%	-
5263	City Funds Match	10,820	12,683	12,000	0.0%	(5.4%)
5265	Service Agency Contributions	62,464	37,315	37,315	0.1%	-
5501	Telephone	144,509	144,675	139,440	0.2%	(3.6%)
5502	Electricity	518,319	513,936	578,179	1.0%	12.5%
5503	Natural Gas	28,303	26,524	30,257	0.0%	14.1%
5504	Water	397,221	375,326	451,826	0.7%	20.4%
Total Materials & Services		\$9,225,185	\$10,315,091	\$11,172,247	18.4%	8.3%

REVISED Q1 PROFORMA

SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object	Description	2012-2013 Actual	2013-2014 Adopted	2014-2015 Adopted	% of Total	% Change fr Prior
5611	Warehouse Purchases	\$33,402	\$38,318	\$37,315	0.1%	(2.6%)
5621	Information Systems Allocation	1,129,397	1,413,505	2,097,247	3.5%	48.4%
5631	Insurance Allocation	1,299,007	1,413,300	1,487,340	2.5%	5.2%
5641	Fleet Rental Allocation	800,852	905,010	981,300	1.6%	8.4%
5642	Fleet Maintenance Allocation	853,797	783,993	822,018	1.4%	4.9%
5651	Building & Operations Allocation	1,124,588	1,427,432	1,364,331	2.2%	(4.4%)
Total Internal Services		\$5,241,044	\$5,981,558	\$6,789,551	11.2%	13.5%
9101	Transfers Out	\$20,163	\$25,291	\$21,140	0.0%	(16.4%)
Total Transfers		\$20,163	\$25,291	\$21,140	0.0%	(16.4%)
Total Operating Expenses		\$50,092,732	\$54,827,227	\$58,624,813	96.6%	6.9%
6111	Furniture & Fixtures	\$8,531	\$10,075	\$20,000	0.0%	98.5%
6121	Machinery & Equipment	102,426	149,285	12,500	0.0%	(91.6%)
6141	Computer Equipment & Software	48,024	1,250,000	685,988	1.1%	(45.1%)
7101	Bond Principal	\$2,700,000	\$1,880,000	1,030,000	1.7%	(45.2%)
7102	Bond Interest	109,726	730,493	245,904	0.4%	(66.3%)
7103	Bond Administration Fee	131,409	91,000	82,000	0.1%	(9.9%)
Total Capital Expenditures & Debt Service		\$3,100,116	\$4,110,853	\$2,076,392	3.4%	(49.5%)
Total General Fund Expenditures		\$53,192,848	\$58,938,080	\$60,701,205	100.0%	3.0%

Fiscal Year 2014/2015 1st Quarter Budget Savings/Additions:

Salaries & Allowances increases by \$289,000 for four new positions (object 4101)

Elimination of Human Resources Information System for \$100,000 to be re-budgeted in FY 2015/2016 (object 6141)

Elimination of Financial Systems Enhancements for \$200,000 to be re-budgeted in FY 2015/2016 (object 6141)