



# **CITY COUNCIL AGENDA REPORT**

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MEETING DATE: February 19, 2008

ITEM NUMBER:

**SUBJECT: FISCAL YEAR 2007-2008 MID-YEAR BUDGET REPORT**

**DATE: FEBRUARY 13, 2008**

**FROM: FINANCE DEPARTMENT/FINANCIAL PLANNING**

**PRESENTATION BY: MARC R. PUCKETT, DIRECTOR OF FINANCE**

**FOR FURTHER INFORMATION CONTACT: BOBBY YOUNG, BUDGET & RESEARCH OFFICER  
(714) 754-5241**

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## **RECOMMENDED ACTION:**

1. Receive and file the Fiscal Year 2007-2008 (FY 07-08) Mid-Year Budget Report.
2. Approve the attached Budget Adjustment number BA 08-039 for \$2,914,613 to adjust various revenue sources as listed on Exhibit B.

## **BACKGROUND:**

The City Council adopted the FY 07-08 budget on June 19, 2007. The budget is the City's spending plan for FY 07-08. After adoption, financial events occur throughout the course of the year that impact upon the budget. These events, such as State action to adjust state-shared revenues (subventions), may necessitate adjusting the budget projections from time to time during the course of the fiscal year. Adjustments to the various estimated revenue projections in the adopted FY 07-08 budget total \$2.91 million and are proposed as summarized in Exhibit A.

During the current fiscal year, subvention revenue from the State has not changed dramatically even though the Governor has proposed mid-year cuts in the State's budget. As part of the mid-year State budget cuts, the Governor has proposed to delay distribution of Highway Users Taxes to local agencies by five months from April until August, 2008. The Governor has proposed to pay the deferred revenues to local agencies in one lump sum in August without interest. The City receives about \$180,000 per month from these taxes and would have otherwise received about \$900,000 over the proposed deferral period. This proposal will result in a loss of about \$10,000 in investment earnings to the City as a result of the deferred receipt of the Highway Users Taxes. No other reductions in state subventions are proposed at this time.

Other adjustments totaling \$2.4 million to property tax revenue estimates are proposed based on historical data, prior year actuals and additional information from the County of Orange. Also, there are several other minor adjustments to General Fund operating revenue estimates proposed by staff based on actual experience and/or historical data. The budgetary impact of these revenue adjustments is summarized in Exhibit B. Although current year tax revenues are anticipated to increase from the prior fiscal year,

future year's tax revenues are expected to increase at a much slower rate and possibly flatten on a year-over-year basis in the near term.

Due to external factors affecting the federal, state, and local economy, and their potential impact on development of the City's 2008-2009 operating and capital improvement budget, it was felt that a review of the City's revenue structure may be helpful in understanding some of the challenges ahead in this year's budget cycle. This review was presented to City Council at its January Study Session and focused primarily on the City's key revenue sources and other revenue sources of general interest as compared to those revenues of surrounding communities.

The accompanying presentation to this report will examine some differences in the key operating and capital expenditures of Costa Mesa as compared to surrounding communities. The communities included in this comparison are Newport Beach, Huntington Beach, Fountain Valley, Santa Ana, and Irvine.

From time to time, City Council may also approve additional appropriations for various programs and services throughout the course of the fiscal year. Some of the additional appropriations that may be approved throughout the year includes salary adjustments provided to all employee groups based upon market salary surveys. Also, additional appropriations may be approved for those programs that received grant funding after the budget was adopted. The budgetary impact of these appropriation adjustments is summarized in Exhibit C.

Integration of the budget into the City's accounting system and internal control processes is essential in demonstrating the strength of the City's financial policies and management practices. This process is essential, for example, during a financial management assessment performed by credit rating agencies, such as Standard and Poors and Moody's Investor Service. The budgetary integration process is demonstrated through adoption of reasonable and comprehensive budget assumptions, with budget reviews and revisions performed at interim periods throughout the course of the fiscal year.

The focus of the mid-year budget review presentation is primarily the City's General Operating Fund revenues and expenditures. The vast majority (over 81%) of the City's activities are accounted for within this fund. Other special revenue fund budgets, such as for the Community Development Block Grant (CDBG) or HOME Funds, do not usually require adjustments at mid-year due to the specific nature of the resource allocations and program requirements. When revenues for these special revenue funds are not fully expended during the year, balances are carried forward for re-appropriation in the subsequent years' budget process. Adjustments to other funds are submitted to Council on as needed basis periodically throughout the year.

All City departments have provided feedback to the Finance Department regarding the status of their current year's expenditures and budget performance as projected through the end of the fiscal year. Exhibit C (attached) compares budget-to-actual performance by department for the first six months of the fiscal year.

In addition, staff is now compiling departmental budget requests for the next fiscal year. As such, staff requests that Council provide feedback regarding its priorities and expectations for FY 08-09 to help guide the development of the proposed budget.

## **ANALYSIS:**

Based on staff's analysis of the current year's operating revenues and expenditures and, based on information and input provided by all departments, staff recommends the following adjustments to the FY 07-08 budget:

### **Revenues**

**Property Tax – Secured:** Staff projects revenues from property taxes to increase by about \$2.4 million compared to the original revenue estimates when the budget was adopted in June 2007. This is due to a greater increase than was anticipated in taxable property values, market value re-sets due to property sales and new additions to the tax base during the prior year. Property sales activity is off significantly in the current fiscal year. This decrease in sales activities will negatively impact property revenue collections in subsequent years.

**Building Permits:** Staff projects revenues from building permits to decrease by \$510,000 through June, 2008. This decrease is primarily based upon the timing of the receipt of building permit fees from the Enclave project. Permit fees related to this project were paid to the City earlier than was anticipated in June 2007. As a result, these permit fees were recognized in Staff projects revenues from the prior fiscal year resulting in an unfavorable variance in the current year's building permit revenues.

**Special Policing Fees:** Revenues derived from special policing fees are projected to increase by \$100,000 through June, 2008 based upon an analysis of actual receipts year-to-date. These receipts have already exceeded the original revenue estimates established when the budget was adopted in June, 2007 due to the City's ability to recapture a greater percentage of the actual costs due to higher special event fees.

**Other Revenue:** Revenues from other sources is projected to increase by \$641,385 through June, 2008 as a result of a payment to the City from Caltrans to take over maintenance of a median on Bristol Street.

### **Expenditures**

Each department has provided feedback on its year-to-date budget performance as projected through the fiscal year-end. In total, expenditures across all departments are projected to stay within the current amended appropriations for this fiscal year. Approximately \$2.5 million *may* be realized as attrition savings and other operating line-item budgetary savings. Staff does not recommend reducing the budget to account for these potential savings in operating line accounts. Any savings achieved would revert to fund balance at year-end and offset the projected use of fund balance anticipated when the budget was adopted.

### **Summary**

The FY 07-08 budget was adopted with a planned appropriation from General Fund available fund balance of approximately \$6.82 million. Following adoption of the budget, Council approved (as of December 31, 2007), approximately \$1.52 million in additional appropriations for salary adjustments to all employee groups. In addition to budget carryovers from FY 06-07 that were brought forward to FY 07-08, and new

appropriations made from undesignated fund balance throughout the year, the total appropriations increased by \$2.55 million. Exhibit A summarizes these appropriation adjustments. The net result of these changes in revenue estimates and appropriation increases will decrease the amount of the planned appropriation from General Fund available fund balance from \$6.82 million to \$5.49 million.

**ALTERNATIVES CONSIDERED:**

No alternatives were considered.

**FISCAL REVIEW:**

The attached Exhibit A summarizes the proposed adjustments in revenues and expenditures to the current year's adopted operating and capital improvement budget reviewed herein. The attached budget adjustment, BA 08-039, summarizes the proposed increases in revenue estimates.

Exhibits B and C summarize the General Fund revenue estimates and the departmental budget performance, reflective of all budget amendments through December 31, 2007. The net result of these changes in revenue estimates and appropriation increases will decrease the amount of the planned appropriation from the General Fund available fund balance from \$6.82 million to \$5.49 million.

**LEGAL REVIEW:**

No legal review is required for this item.

**CONCLUSION:**

The attached budget adjustments are recommended to City Council for adoption. Staff is committed to ensuring the City continues its conservative fiscal practices; adopts sound, responsible, financial plans; and maintains its high-level of service delivery to the community in the most cost-effective and efficient manner possible.



MARC R. PUCKETT  
Director of Finance



BOBBY YOUNG  
Budget & Research Officer

ATTACHMENTS: Budget Adjustment 08-039  
Exhibit A – Mid-Year Budget Report Summary  
Exhibit B – Revised Estimated Revenue Summary  
Exhibit C – Budget to Actual Analysis-by Department/Division

Copy to: City Manager  
All Department Directors

# BUDGET ADJUSTMENT AUTHORIZATION

|   |                              |  |                                |
|---|------------------------------|--|--------------------------------|
| <b>Unit</b><br>CITY   | <b>Department</b><br>Finance | <b>Division</b><br>Financial Planning  | <b>Serial Number</b><br>08-039 |
| <b>Type of Transaction</b><br><input checked="" type="checkbox"/> Revenue Estimate<br><input checked="" type="checkbox"/> Estimate Increase<br><input type="checkbox"/> Estimate Decrease<br><input type="checkbox"/> Source<br><input type="checkbox"/> From Existing Budget Appropriations<br><input type="checkbox"/> From Donations, Fees, or Grants<br><input type="checkbox"/> From Unappropriated Fund Balance |                              | <b>Reason for Request:</b><br><br><b>To adjust various General Fund revenue sources as recommended by staff at the mid-year budget review and as noted per attached Exhibit B.</b> |                                |

| Unit | Account | Name                      | Fund | Organization | Program | Project/Grant | Increase     | Decrease |
|------|---------|---------------------------|------|--------------|---------|---------------|--------------|----------|
| CITY | 340295  | Undesignated Fund Balance | 101  | 90000        | 50240   | -             | \$ 2,914,613 | -        |
| CITY | Various | Various Revenue Sources   | 101  | XXXXX        | XXXXX   | -             | \$ 2,914,613 | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |
| -    | -       | -                         | -    | -            | -       | -             | -            | -        |

|  |  |
|--|--|
| <b>Department Authorization:</b><br><br>Department Director _____ Date _____<br><br><b>Budget Verification:</b><br>The above information has been reviewed, is complete and accurate, and the appropriations and/or unappropriated funds are sufficient to support the request.<br><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | <b>Recommendation:</b> <input checked="" type="checkbox"/> Approval <input type="checkbox"/> Disapproval<br><b>Reasons For Disapproval:</b><br><br>Director of Finance _____ Date _____<br><br><b>City Manager Action:</b><br><input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Not Required<br>City Manager _____ Date _____<br><br><b>City Council Action:</b><br><input type="checkbox"/> Approved <input type="checkbox"/> Disapproved <input type="checkbox"/> Not Required<br>_____ Date _____ |
|--|--|

CITY OF COSTA MESA  
MID-YEAR BUDGET REPORT SUMMARY  
GENERAL FUND  
FISCAL YEAR 2007-2008

|  | Adopted<br>Budget     | Mid-Year<br>Revised   | Increase<br>(Decrease) |
|--|-----------------------|-----------------------|------------------------|
| Estimated Revenues (excludes transfers)              | \$ 103,483,674        | \$ 103,483,674        | \$ -                   |
| Mid-Year Proposed Adjustments - BA 08-XXX            | -                     | 2,914,613             | 2,914,613              |
| Revised Estimated Revenues                           | <u>\$ 103,483,674</u> | <u>\$ 106,398,287</u> | <u>\$ 2,914,613</u>    |
| Adopted Appropriations (excludes transfers)          | \$ 110,305,535        | \$ 110,305,535        | \$ -                   |
| Budget Amendment - Salary Adjustments*               |                       | 1,529,346             | 1,529,346              |
| Other Budget Adjustments/Carryovers through 12/31/07 | -                     | 2,552,075             | 2,552,075              |
| Amended Budget through 12/31/07                      | 110,305,535           | \$ 114,386,956        | \$ 4,081,421           |
| Estimated Attrition & Other Budget Savings           | -                     | (2,500,000)           | (2,500,000)            |
| Total Estimated Expenditures at Year-end             | <u>\$ 110,305,535</u> | <u>\$ 111,886,956</u> | <u>\$ 1,581,421</u>    |
| Estimated Use of Fund Balance                        | <u>\$ (6,821,861)</u> | <u>\$ (5,488,669)</u> | <u>\$ (1,333,192)</u>  |

\* In addition to \$1.5 million budgeted under the Non-Departmental appropriations was subsequently transferred to departmental budgets after Council's approval of salary adjustments.

CITY OF COSTA MESA  
 BUDGET TO ACTUAL ANALYSIS - GENERAL FUND REVENUES  
 BY CATEGORY  
 AS OF DECEMBER 31, 2007

| ACCOUNT DESCRIPTION                      | Adopted<br>FY 07-08  | Actual<br>12/31/07   | Mid-Year<br>Revised  | Increase<br>(Decrease) |
|--|----------------------|----------------------|----------------------|------------------------|
| Property Tax - Secured                   | \$ 15,098,408        | \$ 9,716,156         | \$ 17,500,000        | \$ 2,401,592           |
| Property Tax - Unsecured                 | 800,000              | 591,713              | 800,000              | -                      |
| Property Tax - Supplemental              | 1,200,000            | 294,918              | 1,200,000            | -                      |
| Property Tax - VLF Swap                  | 8,000,000            | 125,644              | 8,000,000            | -                      |
| Property Tax - Homeowners                | 195,000              | 26,351               | 195,000              | -                      |
| Delinquent Tax - Penalties/Int           | 60,000               | 31,876               | 90,000               | 30,000                 |
| Property Transfer Tax                    | 700,000              | 269,070              | 700,000              | -                      |
| Sales & Use Tax                          | 36,920,000           | 11,828,157           | 36,920,000           | -                      |
| Sales Tax In-Lieu                        | 12,048,400           | -                    | 12,048,400           | -                      |
| Transient Occupancy Tax                  | 6,000,000            | 2,458,296            | 6,000,000            | -                      |
| Electric Franchise Fee                   | 1,300,000            | -                    | 1,300,000            | -                      |
| Cable TV Franchise Fee                   | 800,000              | 207,458              | 800,000              | -                      |
| PEG Cable Franchise Fee                  | 150,000              | -                    | 150,000              | -                      |
| Gas Franchise Fee                        | 355,000              | -                    | 355,000              | -                      |
| Solid Waste Hauler Franchise Fee         | 1,250,000            | 365,693              | 1,250,000            | -                      |
| Business License                         | 900,000              | 435,169              | 900,000              | -                      |
| <b>Total Taxes</b>                       | <b>\$ 85,776,808</b> | <b>\$ 26,350,501</b> | <b>\$ 88,208,400</b> | <b>\$ 2,431,592</b>    |
| Dog License                              | \$ 31,200            | \$ 12,936            | \$ 30,000            | \$ (1,200)             |
| Fire Permits                             | 55,000               | 43,958               | 80,000               | 25,000                 |
| Building Permits                         | 1,360,000            | 156,389              | 850,000              | (510,000)              |
| Electric Permits                         | 235,000              | 55,348               | 150,000              | (85,000)               |
| Plumbing/Mechanical Permits              | 235,000              | 62,743               | 150,000              | (85,000)               |
| Street Permits                           | 160,000              | 98,920               | 180,000              | 20,000                 |
| Special Business Permits                 | 200                  | 380                  | 400                  | 200                    |
| Home Occupation Permits                  | 19,000               | 7,245                | 19,000               | -                      |
| Operator's Permits                       | 1,000                | 150                  | 1,000                | -                      |
| Other Permits                            | 90,000               | 70,443               | 125,000              | 35,000                 |
| <b>Total Licenses &amp; Permits</b>      | <b>\$ 2,186,400</b>  | <b>\$ 508,512</b>    | <b>\$ 1,585,400</b>  | <b>\$ (601,000)</b>    |
| Municipal Code Violations                | \$ 166,000           | \$ 29,627            | \$ 125,000           | \$ (41,000)            |
| Vehicle Code Violations                  | 1,150,000            | 492,031              | 1,150,000            | -                      |
| Parking Citations                        | 1,004,000            | 484,346              | 1,050,000            | 46,000                 |
| Illegal Sign Removal                     | -                    | (20)                 | -                    | -                      |
| Shopping Cart Retrieval                  | 13,000               | 5,925                | 13,000               | -                      |
| Red Light Camera Violations              | 1,300,000            | 244,835              | 1,300,000            | -                      |
| <b>Total Fines &amp; Forfeitures</b>     | <b>\$ 3,633,000</b>  | <b>\$ 1,256,744</b>  | <b>\$ 3,638,000</b>  | <b>\$ 5,000</b>        |
| Investment Earnings                      | \$ 2,212,566         | \$ 245,988           | \$ 2,212,566         | \$ -                   |
| Interest Earned - CMRA Note              | 950,000              | -                    | 950,000              | -                      |
| Other Interest                           | 30,000               | 87,008               | 90,000               | 60,000                 |
| Buildings/Grounds, Rental                | 124,300              | 71,727               | 124,300              | -                      |
| Rental - Downtown Comm. Center           | 6,200                | 3,263                | 6,200                | -                      |
| Rental - Balearic Center                 | 26,500               | 17,955               | 26,500               | -                      |
| Rental - Neighborhood Comm. Ctr.         | 150,000              | 108,954              | 170,000              | 20,000                 |
| Rental - Fields                          | 100,000              | 65,977               | 100,000              | -                      |
| Rental - Tennis                          | 28,500               | 14,598               | 28,500               | -                      |
| Rental - Golf Course Operations          | 2,200,000            | 947,745              | 2,200,000            | -                      |
| Rental - Bus Shelter Ads                 | 100,000              | 25,505               | 100,000              | -                      |
| <b>Total Use of Money &amp; Property</b> | <b>\$ 5,928,066</b>  | <b>\$ 1,588,720</b>  | <b>\$ 6,008,066</b>  | <b>\$ 80,000</b>       |

CITY OF COSTA MESA  
 BUDGET TO ACTUAL ANALYSIS - GENERAL FUND REVENUES  
 BY CATEGORY  
 AS OF DECEMBER 31, 2007

| ACCOUNT DESCRIPTION                | Adopted<br>FY 07-08 | Actual<br>12/31/07  | Mid-Year<br>Revised | Increase<br>(Decrease) |
|------------------------------------|---------------------|---------------------|---------------------|------------------------|
| Motor Vehicle In-Lieu Tax          | \$ 825,000          | \$ 246,642          | \$ 725,000          | \$ (100,000)           |
| Off-Highway Motor Vehicle Tax      | 3,100               | -                   | 3,100               | -                      |
| Other Federal Grants               | -                   | 55,367              | 111,984             | 111,984                |
| POST Reimbursements                | 50,000              | 72,291              | 100,000             | 50,000                 |
| Custody Officers Training          | 5,500               | 975                 | 5,500               | -                      |
| OTS Grant                          | -                   | -                   | -                   | -                      |
| Used Oil Recycling Grant           | -                   | -                   | -                   | -                      |
| Beverage Container Program         | -                   | 30,067              | 30,067              | 30,067                 |
| Reimbursement of Mandated Costs    | 110,000             | 113,293             | 200,000             | 90,000                 |
| Other State Grants                 | 7,000               | 2,379               | 7,000               | -                      |
| OCTA - SAAV                        | 100,000             | -                   | 25,000              | (75,000)               |
| Other County Grants                | 69,000              | 167,014             | 169,000             | 100,000                |
| Reimb. from ABLE                   | 332,500             | 172,198             | 332,500             | -                      |
| Homeland Security Grant            | -                   | -                   | -                   | -                      |
| Reimb. - Oth Governmental Agencies | -                   | -                   | -                   | -                      |
| <b>Total Other Govt. Agencies</b>  | <b>\$ 1,502,100</b> | <b>\$ 860,226</b>   | <b>\$ 1,709,151</b> | <b>\$ 207,051</b>      |
| Zoning/Variance/CUP Fees           | \$ 218,000          | \$ 93,286           | \$ 218,000          | \$ -                   |
| Subdivision Map Fees               | 49,400              | 22,300              | 49,400              | -                      |
| Environmental Impact Fees          | 2,730               | 4,262               | 5,500               | 2,770                  |
| Plan Checking Fee                  | 660,000             | 401,123             | 660,000             | -                      |
| Vacation/Abandonment of ROW        | 600                 | 450                 | 600                 | -                      |
| Source Reduction/Recycling         | 8,700               | 2,340               | 8,700               | -                      |
| Special Policing Fees              | 300,000             | 388,346             | 400,000             | 100,000                |
| Vehicle Storage/Impound Fees       | 500,000             | 194,180             | 500,000             | -                      |
| Repo Vehicle Release Fee           | 2,900               | 1,395               | 2,900               | -                      |
| DUI/Emergency Response             | 70,000              | 43,772              | 70,000              | -                      |
| Jail Booking Fees - City           | 112,050             | 170,260             | 200,000             | 87,950                 |
| Police False Alarms                | 342,000             | 129,495             | 342,000             | -                      |
| Fingerprinting                     | 45,000              | 22,856              | 45,000              | -                      |
| Animal Pound Fees                  | 100                 | 259                 | 300                 | 200                    |
| Fire Inspections                   | 6,000               | 4,050               | 6,000               | -                      |
| Hazmat Disclosure Fee              | 78,000              | 69,110              | 78,000              | -                      |
| Paramedic Fee                      | 140,000             | 46,446              | 160,000             | 20,000                 |
| Medical Supply Reimbursement       | 180,000             | 49,808              | 180,000             | -                      |
| Fire False Alarms                  | 19,000              | 35                  | 10,000              | (9,000)                |
| Dispatch/Phone Svc. in 911 Center  | 7,400               | 4,339               | 7,400               | -                      |
| Park Permits                       | 21,000              | 11,362              | 21,000              | -                      |
| Park Improvements                  | 4,200               | 5,878               | 6,000               | 1,800                  |
| Recreation - Aquatics              | 95,000              | 29,754              | 70,000              | (25,000)               |
| Recreation - Day Camp              | 180,000             | 32,077              | 180,000             | -                      |
| Special Events                     | 6,400               | 8,200               | 8,200               | 1,800                  |
| Recreation - Early Childhood       | 103,000             | 38,532              | 103,000             | -                      |
| Instructional Classes              | 540,000             | 217,982             | 520,000             | (20,000)               |
| Recreation - Playgrounds           | 1,600               | 119                 | 1,600               | -                      |
| Recreation - Basketball            | 35,000              | 9,704               | 35,000              | -                      |
| Recreation - Softball              | 140,000             | 39,544              | 120,000             | (20,000)               |
| Recreation - Open Gym              | 13,650              | 3,579               | 10,000              | (3,650)                |
| <b>Subtotal Fees &amp; Charges</b> | <b>\$ 3,881,730</b> | <b>\$ 2,044,843</b> | <b>\$ 4,018,600</b> | <b>\$ 136,870</b>      |

CITY OF COSTA MESA  
 BUDGET TO ACTUAL ANALYSIS - GENERAL FUND REVENUES  
 BY CATEGORY  
 AS OF DECEMBER 31, 2007

| ACCOUNT DESCRIPTION                  | Adopted<br>FY 07-08   | Actual<br>12/31/07   | Mid-Year<br>Revised   | Increase<br>(Decrease) |
|--------------------------------------|-----------------------|----------------------|-----------------------|------------------------|
| Teen Camp                            | 28,000                | 1,775                | 25,000                | (3,000)                |
| Family Night/Kids Night              | 5,400                 | 1,595                | 4,000                 | (1,400)                |
| Photocopies                          | 2,820                 | 1,280                | 2,820                 | -                      |
| Police Reports                       | 29,000                | 18,227               | 29,000                | -                      |
| Police Clearance Letters             | 2,500                 | 1,740                | 2,500                 | -                      |
| Sale - Maps & Publications           | 12,500                | 16,115               | 20,000                | 7,500                  |
| Sale - Miscellaneous Supplies        | 1,000                 | 287                  | 1,000                 | -                      |
| Central Services Reimb               | 171,250               | 55,775               | 171,250               | -                      |
| Charges for Other Services           | 7,000                 | 1,567                | 7,000                 | -                      |
| <b>Total Fees &amp; Charges</b>      | <b>\$ 4,141,200</b>   | <b>\$ 2,143,204</b>  | <b>\$ 4,281,170</b>   | <b>\$ 139,970</b>      |
| Contributions                        | \$ 2,500              | \$ -                 | \$ 2,500              | \$ -                   |
| Sponsorship Naming Rights            | 30,000                | -                    | 30,000                | -                      |
| Reimb. - Const. Permit Insp. Fees    | 500                   | 94                   | 500                   | -                      |
| Reimb. - Overtime Construction       | 100                   | -                    | 100                   | -                      |
| Inmate Welfare                       | -                     | -                    | -                     | -                      |
| Damage to City Property              | 30,000                | (15,299)             | 30,000                | -                      |
| Civil Subpoena Costs                 | 1,000                 | 2,864                | 3,000                 | 2,000                  |
| Settlements                          | -                     | -                    | -                     | -                      |
| Other Reimbursements                 | 200,000               | 125,951              | 200,000               | -                      |
| Sale - Other Equipment               | 2,000                 | 2,263                | 2,000                 | -                      |
| Other                                | 50,000                | 697,690              | 700,000               | 650,000                |
| <b>Total Other Revenues</b>          | <b>\$ 316,100</b>     | <b>\$ 813,563</b>    | <b>\$ 968,100</b>     | <b>\$ 652,000</b>      |
| <b>Total Revenues</b>                | <b>\$ 103,483,674</b> | <b>\$ 33,521,470</b> | <b>\$ 106,398,287</b> | <b>\$ 2,914,613</b>    |
| Lease Proceeds                       | \$ -                  | \$ -                 | \$ -                  | \$ -                   |
| Operating Transfers In               | 2,060,780             | 336,574              | 2,060,780             | -                      |
| <b>Total Other Financing Sources</b> | <b>\$ 2,060,780</b>   | <b>\$ 336,574</b>    | <b>\$ 2,060,780</b>   | <b>\$ -</b>            |
| <b>Total Fund 101</b>                | <b>\$ 105,544,454</b> | <b>\$ 33,858,044</b> | <b>\$ 108,459,067</b> | <b>\$ 2,914,613</b>    |

**CITY OF COSTA MESA**  
**BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT/DIVISION**  
**AS OF DECEMBER 31, 2007**

**GENERAL FUND**

| <b>Department/Division</b>           | <b>Adopted<br/>FY 07-08</b> | <b>Amended<br/>FY 07-08</b> | <b>Encumbered<br/>12-31-07</b> | <b>Expended<br/>12-31-07</b> | <b>Balance<br/>12-31-07</b> | <b>Percent<br/>Remaining</b> |
|--------------------------------------|-----------------------------|-----------------------------|--------------------------------|------------------------------|-----------------------------|------------------------------|
| <b><u>City Council</u></b>           |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 249,438                  | \$ 251,938                  | \$ -                           | \$ 101,677                   | \$ 150,261                  | 59.64%                       |
| Maintenance & Operations             | 24,680                      | 24,680                      | -                              | 7,427                        | 17,253                      | 69.91%                       |
| Fixed Assets                         | -                           | -                           | -                              | -                            | -                           | 0.00%                        |
| <b>Total City Council</b>            | <b>\$ 274,118</b>           | <b>\$ 276,618</b>           | <b>\$ -</b>                    | <b>\$ 109,104</b>            | <b>\$ 167,514</b>           | <b>60.56%</b>                |
| <b><u>City Manager</u></b>           |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 1,040,052                | \$ 1,054,959                | \$ -                           | \$ 485,721                   | \$ 569,238                  | 53.96%                       |
| Maintenance & Operations             | 87,334                      | 87,334                      | -                              | 37,043                       | 50,291                      | 57.58%                       |
| Fixed Assets                         | -                           | -                           | -                              | -                            | -                           | 0.00%                        |
| <b>Total City Manager</b>            | <b>\$ 1,127,386</b>         | <b>\$ 1,142,293</b>         | <b>\$ -</b>                    | <b>\$ 522,764</b>            | <b>\$ 619,529</b>           | <b>54.24%</b>                |
| <b><u>City Clerk</u></b>             |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 264,673                  | \$ 306,360                  | \$ -                           | \$ 140,188                   | \$ 166,172                  | 54.24%                       |
| Maintenance & Operations             | 59,420                      | 76,203                      | 2,243                          | 15,517                       | 58,443                      | 76.69%                       |
| Fixed Assets                         | 35,000                      | 37,500                      | -                              | -                            | 37,500                      | 100.00%                      |
| <b>Total City Clerk</b>              | <b>\$ 359,093</b>           | <b>\$ 420,063</b>           | <b>\$ 2,243</b>                | <b>\$ 155,705</b>            | <b>\$ 262,115</b>           | <b>62.40%</b>                |
| <b><u>City Attorney</u></b>          |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ -                        | \$ -                        | \$ -                           | \$ -                         | \$ -                        | -                            |
| Maintenance & Operations             | 677,900                     | 677,900                     | -                              | 212,785                      | 465,115                     | 68.61%                       |
| Fixed Assets                         | -                           | -                           | -                              | -                            | -                           | 0.00%                        |
| <b>Total City Attorney</b>           | <b>\$ 677,900</b>           | <b>\$ 677,900</b>           | <b>\$ -</b>                    | <b>\$ 212,785</b>            | <b>\$ 465,115</b>           | <b>68.61%</b>                |
| <b><u>Finance Administration</u></b> |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 335,948                  | \$ 340,431                  | \$ -                           | \$ 161,893                   | \$ 178,538                  | 52.44%                       |
| Maintenance & Operations             | 69,003                      | 69,003                      | -                              | 33,189                       | 35,814                      | 51.90%                       |
| Fixed Assets                         | -                           | -                           | -                              | 20,496                       | (20,496)                    | -100.00%                     |
| <b>Total Finance Admin.</b>          | <b>\$ 404,951</b>           | <b>\$ 409,434</b>           | <b>\$ -</b>                    | <b>\$ 215,578</b>            | <b>\$ 193,856</b>           | <b>47.35%</b>                |
| <b><u>Financial Operations</u></b>   |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 1,487,200                | \$ 1,549,455                | \$ -                           | \$ 683,982                   | \$ 865,473                  | 55.86%                       |
| Maintenance & Operations             | 98,768                      | 143,896                     | 24,919                         | 95,521                       | 23,456                      | 16.30%                       |
| Fixed Assets                         | -                           | -                           | -                              | -                            | -                           | 0.00%                        |
| <b>Total Financial Operations</b>    | <b>\$ 1,585,968</b>         | <b>\$ 1,693,351</b>         | <b>\$ 24,919</b>               | <b>\$ 779,503</b>            | <b>\$ 888,929</b>           | <b>52.50%</b>                |
| <b><u>Financial Planning</u></b>     |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 696,700                  | \$ 723,081                  | \$ -                           | \$ 326,271                   | \$ 396,810                  | 54.88%                       |
| Maintenance & Operations             | 21,740                      | 21,740                      | -                              | 9,907                        | 11,833                      | 54.43%                       |
| Fixed Assets                         | -                           | 9,538                       | -                              | 10,923                       | (1,385)                     | -14.52%                      |
| <b>Total Financial Planning</b>      | <b>\$ 718,440</b>           | <b>\$ 754,359</b>           | <b>\$ -</b>                    | <b>\$ 347,101</b>            | <b>\$ 407,258</b>           | <b>53.99%</b>                |
| <b><u>Admin. Services Admin.</u></b> |                             |                             |                                |                              |                             |                              |
| Salaries & Benefits                  | \$ 534,559                  | \$ 539,103                  | \$ -                           | \$ 258,020                   | \$ 281,083                  | 52.14%                       |
| Maintenance & Operations             | 165,680                     | 165,680                     | 13,313                         | 69,718                       | 82,649                      | 49.88%                       |
| Fixed Assets                         | -                           | -                           | -                              | -                            | -                           | 0.00%                        |
| <b>Total Admin. Serv. Admin.</b>     | <b>\$ 700,239</b>           | <b>\$ 704,783</b>           | <b>\$ 13,313</b>               | <b>\$ 327,738</b>            | <b>\$ 363,732</b>           | <b>51.61%</b>                |

**CITY OF COSTA MESA**  
**BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT/DIVISION**  
**AS OF DECEMBER 31, 2007**

**GENERAL FUND**

| Department/Division              | Adopted<br>FY 07-08 | Amended<br>FY 07-08 | Encumbered<br>12-31-07 | Expended<br>12-31-07 | Balance<br>12-31-07 | Percent<br>Remaining |
|----------------------------------|---------------------|---------------------|------------------------|----------------------|---------------------|----------------------|
| <b>Human Resources</b>           |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 566,141          | \$ 573,650          | \$ -                   | \$ 280,180           | \$ 293,470          | 51.16%               |
| Maintenance & Operations         | 299,250             | 316,250             | 12,285                 | 135,135              | 168,830             | 53.38%               |
| Fixed Assets                     | -                   | -                   | -                      | 405                  | (405)               | -100.00%             |
| <b>Total Personnel Division</b>  | <b>\$ 865,391</b>   | <b>\$ 889,900</b>   | <b>\$ 12,285</b>       | <b>\$ 415,720</b>    | <b>\$ 461,895</b>   | <b>51.90%</b>        |
| <b>Central Services</b>          |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 500,411          | \$ 514,381          | \$ -                   | \$ 246,408           | \$ 267,973          | 52.10%               |
| Maintenance & Operations         | 150,897             | 150,897             | -                      | 66,627               | 84,270              | 55.85%               |
| Fixed Assets                     | -                   | -                   | -                      | -                    | -                   | 0.00%                |
| <b>Total Central Services</b>    | <b>\$ 651,308</b>   | <b>\$ 665,278</b>   | <b>\$ -</b>            | <b>\$ 313,035</b>    | <b>\$ 352,243</b>   | <b>52.95%</b>        |
| <b>Recreation Division</b>       |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 2,330,649        | \$ 2,372,806        | \$ -                   | \$ 1,084,921         | \$ 1,287,885        | 54.28%               |
| Maintenance & Operations         | 1,655,987           | 1,700,377           | 31,483                 | 1,009,408            | 659,486             | 38.78%               |
| Fixed Assets                     | -                   | -                   | -                      | -                    | -                   | 0.00%                |
| <b>Total Recreation Div.</b>     | <b>\$ 3,986,636</b> | <b>\$ 4,073,183</b> | <b>\$ 31,483</b>       | <b>\$ 2,094,329</b>  | <b>\$ 1,947,371</b> | <b>47.81%</b>        |
| <b>Risk Management</b>           |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 1,350,117        | \$ 1,356,793        | \$ -                   | \$ 582,554           | \$ 774,239          | 57.06%               |
| Maintenance & Operations         | 440,970             | 458,234             | 36,261                 | 307,055              | 114,918             | 25.08%               |
| Fixed Assets                     | -                   | 41,819              | -                      | 32,737               | 9,082               | 21.72%               |
| <b>Total Risk Management</b>     | <b>\$ 1,791,087</b> | <b>\$ 1,856,846</b> | <b>\$ 36,261</b>       | <b>\$ 922,346</b>    | <b>\$ 898,239</b>   | <b>48.37%</b>        |
| <b>Telecommunications Div.</b>   |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 3,193,848        | \$ 3,317,138        | \$ -                   | \$ 1,647,462         | \$ 1,669,676        | 50.33%               |
| Maintenance & Operations         | 682,277             | 1,010,294           | 61,931                 | 241,763              | 706,600             | 69.94%               |
| Fixed Assets                     | 17,500              | 27,453              | 21                     | 27,338               | 94                  | 0.34%                |
| <b>Total Telecommunications</b>  | <b>\$ 3,893,625</b> | <b>\$ 4,354,885</b> | <b>\$ 61,952</b>       | <b>\$ 1,916,563</b>  | <b>\$ 2,376,370</b> | <b>54.57%</b>        |
| <b>Management Info. Systems</b>  |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 1,936,760        | \$ 1,980,142        | \$ 3,370               | \$ 921,953           | \$ 1,054,819        | 53.27%               |
| Maintenance & Operations         | 789,965             | 988,422             | 230,623                | 171,355              | 586,444             | 59.33%               |
| Fixed Assets                     | 166,000             | 176,000             | 53,790                 | 68,488               | 53,722              | 30.52%               |
| <b>Total Management Info.</b>    | <b>\$ 2,892,725</b> | <b>\$ 3,144,564</b> | <b>\$ 287,783</b>      | <b>\$ 1,161,796</b>  | <b>\$ 1,694,985</b> | <b>53.90%</b>        |
| <b>Police Administration</b>     |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 1,795,027        | \$ 1,823,985        | \$ -                   | \$ 854,561           | \$ 969,424          | 53.15%               |
| Maintenance & Operations         | 482,313             | 482,313             | -                      | 220,133              | 262,180             | 54.36%               |
| Fixed Assets                     | -                   | -                   | -                      | -                    | -                   | 0.00%                |
| <b>Total Police Admin.</b>       | <b>\$ 2,277,340</b> | <b>\$ 2,306,298</b> | <b>\$ -</b>            | <b>\$ 1,074,694</b>  | <b>\$ 1,231,604</b> | <b>53.40%</b>        |
| <b>Police Technical Services</b> |                     |                     |                        |                      |                     |                      |
| Salaries & Benefits              | \$ 5,371,318        | \$ 5,627,327        | \$ -                   | \$ 2,523,405         | \$ 3,103,922        | 55.16%               |
| Maintenance & Operations         | 742,864             | 769,533             | 80,049                 | 247,006              | 442,478             | 57.50%               |
| Fixed Assets                     | 8,400               | 8,400               | 7,500                  | -                    | 900                 | 10.71%               |
| <b>Total Police Technical</b>    | <b>\$ 6,122,582</b> | <b>\$ 6,405,260</b> | <b>\$ 87,549</b>       | <b>\$ 2,770,411</b>  | <b>\$ 3,547,300</b> | <b>55.38%</b>        |

**CITY OF COSTA MESA**  
**BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT/DIVISION**  
**AS OF DECEMBER 31, 2007**

**GENERAL FUND**

| Department/Division                    | Adopted<br>FY 07-08  | Amended<br>FY 07-08  | Encumbered<br>12-31-07 | Expended<br>12-31-07 | Balance<br>12-31-07  | Percent<br>Remaining |
|--|----------------------|----------------------|------------------------|----------------------|----------------------|----------------------|
| <b><u>Police Field Operations</u></b>  |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 20,517,847        | \$ 21,372,550        | \$ -                   | \$ 9,722,531         | \$ 11,650,019        | 54.51%               |
| Maintenance & Operations               | 3,224,216            | 3,345,535            | 61,051                 | 1,274,427            | 2,010,057            | 60.08%               |
| Fixed Assets                           | -                    | 509,946              | 442,174                | 54,377               | 13,395               | 2.63%                |
| <b>Total Police Field Oper.</b>        | <b>\$ 23,742,063</b> | <b>\$ 25,228,031</b> | <b>\$ 503,225</b>      | <b>\$ 11,051,335</b> | <b>\$ 13,673,471</b> | <b>54.20%</b>        |
| <b><u>Police Support Services</u></b>  |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 6,422,048         | \$ 6,681,619         | \$ -                   | \$ 2,992,941         | \$ 3,688,678         | 55.21%               |
| Maintenance & Operations               | 1,294,692            | 1,296,717            | 225                    | 617,422              | 679,070              | 52.37%               |
| Fixed Assets                           | 23,382               | 23,382               | 23,382                 | -                    | -                    | 0.00%                |
| <b>Total Police Support</b>            | <b>\$ 7,740,122</b>  | <b>\$ 8,001,718</b>  | <b>\$ 23,607</b>       | <b>\$ 3,610,363</b>  | <b>\$ 4,367,748</b>  | <b>54.59%</b>        |
| <b><u>Fire Administration</u></b>      |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 1,631,533         | \$ 1,657,819         | \$ -                   | \$ 909,547           | \$ 748,272           | 45.14%               |
| Maintenance & Operations               | 114,119              | 114,119              | 3,547                  | 50,364               | 60,208               | 52.76%               |
| Fixed Assets                           | 12,000               | 12,000               | -                      | -                    | 12,000               | 0.00%                |
| <b>Total Fire Admin.</b>               | <b>\$ 1,757,652</b>  | <b>\$ 1,783,938</b>  | <b>\$ 3,547</b>        | <b>\$ 959,911</b>    | <b>\$ 820,480</b>    | <b>45.99%</b>        |
| <b><u>Fire Suppression</u></b>         |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 15,998,850        | \$ 16,629,078        | \$ -                   | \$ 8,293,426         | \$ 8,335,652         | 50.13%               |
| Maintenance & Operations               | 1,254,091            | 1,322,098            | 79,643                 | 625,030              | 617,425              | 46.70%               |
| Fixed Assets                           | 64,000               | 64,000               | -                      | 51,168               | 12,832               | 20.05%               |
| <b>Total Fire Suppression</b>          | <b>\$ 17,316,941</b> | <b>\$ 18,015,176</b> | <b>\$ 79,643</b>       | <b>\$ 8,969,624</b>  | <b>\$ 8,965,909</b>  | <b>49.77%</b>        |
| <b><u>Fire Prevention</u></b>          |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 701,822           | \$ 728,428           | \$ -                   | \$ 356,338           | \$ 372,090           | 51.08%               |
| Maintenance & Operations               | 151,130              | 152,920              | 52,475                 | 72,947               | 27,498               | 17.98%               |
| Fixed Assets                           | -                    | -                    | -                      | -                    | -                    | 0.00%                |
| <b>Total Fire Prevention</b>           | <b>\$ 852,952</b>    | <b>\$ 881,348</b>    | <b>\$ 52,475</b>       | <b>\$ 429,285</b>    | <b>\$ 399,588</b>    | <b>45.34%</b>        |
| <b><u>Development Serv. Admin.</u></b> |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 426,645           | \$ 435,122           | \$ -                   | \$ 207,721           | \$ 227,401           | 52.26%               |
| Maintenance & Operations               | 108,856              | 108,856              | -                      | 44,135               | 64,721               | 59.46%               |
| Fixed Assets                           | -                    | -                    | -                      | -                    | -                    | 0.00%                |
| <b>Total Development Serv.</b>         | <b>\$ 535,501</b>    | <b>\$ 543,978</b>    | <b>\$ -</b>            | <b>\$ 251,856</b>    | <b>\$ 292,122</b>    | <b>53.70%</b>        |
| <b><u>Planning</u></b>                 |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 1,187,513         | \$ 1,231,306         | \$ -                   | \$ 552,280           | \$ 679,026           | 55.15%               |
| Maintenance & Operations               | 59,900               | 119,550              | 54,122                 | 34,522               | 30,906               | 25.85%               |
| Fixed Assets                           | -                    | -                    | -                      | -                    | -                    | 0.00%                |
| <b>Total Planning</b>                  | <b>\$ 1,247,413</b>  | <b>\$ 1,350,856</b>  | <b>\$ 54,122</b>       | <b>\$ 586,802</b>    | <b>\$ 709,932</b>    | <b>52.55%</b>        |
| <b><u>Building Safety</u></b>          |                      |                      |                        |                      |                      |                      |
| Salaries & Benefits                    | \$ 2,642,490         | \$ 2,768,255         | \$ -                   | \$ 1,283,290         | \$ 1,484,965         | 53.64%               |
| Maintenance & Operations               | 320,839              | 334,146              | 56,277                 | 135,592              | 142,277              | 42.58%               |
| Fixed Assets                           | 170,000              | 172,960              | -                      | 2,960                | 170,000              | 98.29%               |
| <b>Total Building Safety</b>           | <b>\$ 3,133,329</b>  | <b>\$ 3,275,361</b>  | <b>\$ 56,277</b>       | <b>\$ 1,421,842</b>  | <b>\$ 1,797,242</b>  | <b>54.87%</b>        |

**CITY OF COSTA MESA**  
**BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES**  
**BY DEPARTMENT/DIVISION**  
**AS OF DECEMBER 31, 2007**

**GENERAL FUND**

| Department/Division            | Adopted<br>FY 07-08   | Amended<br>FY 07-08   | Encumbered<br>12-31-07 | Expended<br>12-31-07 | Balance<br>12-31-07  | Percent<br>Remaining |
|--------------------------------|-----------------------|-----------------------|------------------------|----------------------|----------------------|----------------------|
| <u>Public Services Admin.</u>  |                       |                       |                        |                      |                      |                      |
| Salaries & Benefits            | \$ 636,170            | \$ 645,855            | \$ -                   | \$ 316,792           | \$ 329,063           | 50.95%               |
| Maintenance & Operations       | 597,588               | 645,691               | 15,060                 | 312,971              | 317,660              | 49.20%               |
| Fixed Assets                   | -                     | -                     | -                      | 9,307                | (9,307)              | -100.00%             |
| <b>Total Public Serv. Adm.</b> | <b>\$ 1,233,758</b>   | <b>\$ 1,291,546</b>   | <b>\$ 15,060</b>       | <b>\$ 639,070</b>    | <b>\$ 637,416</b>    | <b>49.35%</b>        |
| <u>Engineering</u>             |                       |                       |                        |                      |                      |                      |
| Salaries & Benefits            | \$ 2,335,079          | \$ 2,462,343          | \$ -                   | \$ 1,125,118         | \$ 1,337,225         | 54.31%               |
| Maintenance & Operations       | 413,641               | 425,641               | 4,710                  | 210,839              | 210,092              | 49.36%               |
| Fixed Assets                   | -                     | -                     | -                      | -                    | -                    | 0.00%                |
| <b>Total Engineering</b>       | <b>\$ 2,748,720</b>   | <b>\$ 2,887,984</b>   | <b>\$ 4,710</b>        | <b>\$ 1,335,957</b>  | <b>\$ 1,547,317</b>  | <b>53.58%</b>        |
| <u>Transportation Services</u> |                       |                       |                        |                      |                      |                      |
| Salaries & Benefits            | \$ 913,504            | \$ 960,693            | \$ -                   | \$ 449,922           | \$ 510,771           | 53.17%               |
| Maintenance & Operations       | 1,543,021             | 1,578,471             | 150,602                | 632,808              | 795,061              | 50.37%               |
| Fixed Assets                   | 57,000                | 73,781                | 43,795                 | 16,781               | 13,205               | 17.90%               |
| <b>Total Transportation</b>    | <b>\$ 2,513,525</b>   | <b>\$ 2,612,945</b>   | <b>\$ 194,397</b>      | <b>\$ 1,099,511</b>  | <b>\$ 1,319,037</b>  | <b>50.48%</b>        |
| <u>Maintenance Services</u>    |                       |                       |                        |                      |                      |                      |
| Salaries & Benefits            | \$ 4,906,015          | \$ 5,089,444          | \$ -                   | \$ 2,335,483         | \$ 2,753,961         | 54.11%               |
| Maintenance & Operations       | 6,151,701             | 6,686,710             | 1,296,880              | 2,363,680            | 3,026,150            | 45.26%               |
| Fixed Assets                   | 7,332                 | 8,297                 | -                      | 8,066                | 231                  | 2.78%                |
| <b>Total Maintenance Serv.</b> | <b>\$ 11,065,048</b>  | <b>\$ 11,784,451</b>  | <b>\$ 1,296,880</b>    | <b>\$ 4,707,229</b>  | <b>\$ 5,780,342</b>  | <b>49.05%</b>        |
| <u>Non-Departmental</u>        |                       |                       |                        |                      |                      |                      |
| Salaries & Benefits            | \$ 1,500,000          | \$ -                  | \$ -                   | \$ -                 | \$ -                 | 0.00%                |
| Maintenance & Operations       | 6,589,722             | 6,954,609             | -                      | 4,322,067            | 2,632,542            | 37.85%               |
| Transfers Out                  | 359,000               | 359,000               | -                      | -                    | -                    | 0.00%                |
| <b>Total Non-Departmental</b>  | <b>\$ 8,448,722</b>   | <b>\$ 7,313,609</b>   | <b>\$ -</b>            | <b>\$ 4,322,067</b>  | <b>\$ 2,991,542</b>  | <b>40.90%</b>        |
| <u>RECAP:</u>                  |                       |                       |                        |                      |                      |                      |
| Salaries & Benefits            | \$ 81,472,357         | \$ 82,994,061         | \$ 3,370               | \$ 38,903,008        | \$ 44,087,683        | 53.12%               |
| Maintenance & Operations       | 28,272,564            | 30,227,819            | 2,267,699              | 13,576,478           | 14,383,642           | 47.58%               |
| Fixed Assets                   | 560,614               | 1,165,076             | 570,662                | 303,046              | 291,368              | 25.01%               |
| Transfers Out                  | 359,000               | 359,000               | -                      | -                    | 359,000              | 100.00%              |
| <b>Grand Total</b>             | <b>\$ 110,664,535</b> | <b>\$ 114,745,956</b> | <b>\$ 2,841,731</b>    | <b>\$ 52,782,532</b> | <b>\$ 59,121,693</b> | <b>51.52%</b>        |