

CITY OF COSTA MESA
SURPLUS ANALYSIS - \$7 MILLION BREAKDOWN (BUDGET BASIS)
FY 2012-13

Description	(In Millions)			Comments
	Ongoing	One-Time	Total	
Revenues:				
Sales Taxes	\$ 1.5	-	\$ 1.5	Adopted budget vs. actual
Property Taxes	0.4	1.3	1.7	One-time \$1,324,015 from RDA dissolution
Transient Occupancy Taxes	0.8	-	0.8	Adopted budget vs. actual
Investment Income	(0.9)	-	(0.9)	Adopted budget vs. actual - GASB 31 \$981,698
Fairfield Pacifica Settlement	-	0.6	0.6	Termination of affordable housing agreement
County of Orange Settlement	-	0.9	0.9	Reimburse property tax collection charges
Other	0.3	-	0.3	Net positive variances in other revenues
Subtotal Revenues	<u>2.1</u>	<u>2.8</u>	<u>4.9</u>	
Expenditures:				
Salary & Benefit Savings:				
All City Departments	3.3	-	3.3	
Vacancy Offset--Non-Departmental	(1.8)	-	(1.8)	
Net Salary & Benefit Savings	<u>1.5</u>	<u>-</u>	<u>1.5</u>	
Departmental Carry over items				
Development Services General Plan update	-	0.4	0.4	
Public Services - Maint & Operations	-	0.9	0.9	Various items
Other departmental carry over items	-	0.4	0.4	
Non-Departmental:				
Demand Payment to Department of Finance	-	(2.5)	(2.5)	Disallowed debt service on loan to RDA
PERS Unfunded Liability Payment	-	0.5	0.5	Carryover
Acquisition Costs	-	0.5	0.5	Future property acquisition - NITF (carryover)
Debt Service	-	1.4	1.4	Payoff 1998 Refunding Bonds from bond reserves
Other	(0.9)	-	(0.9)	
Total carry over and other items	<u>(0.9)</u>	<u>1.6</u>	<u>0.7</u>	
Total Surplus	<u>\$ 2.7</u>	<u>\$ 4.4</u>	<u>\$ 7.1</u>	

CITY OF COSTA MESA
 RECOMMENDED USES OF THE FY 2012-13 SURPLUS
 BUDGET CHANGES FOR FY 2013-14

Description	(In Millions)			Comments
	Ongoing	One-Time	Total	
General Fund:				
Previously approved items:				
Carry over from FY 2012-13:				
General Plan Update		\$ 0.444	\$ 0.444	Re-budget in FY 2013-14
Other Departmental items		0.355	0.355	Re-budget in FY 2013-14
Pension unfunded liability prepayment		0.500	0.500	Re-budget in FY 2013-14
NITF Acquisition Costs		0.500	0.500	Re-budget in FY 2013-14
Subtotal	-	1.799	1.799	BA 14-001
Civic Center Barrio default cure		0.350	0.350	Resolution dated 9-17-13. 717-721 James St.
CMPA salary adjustment	0.911		0.911	Council approved 11-19-13 BA 14-016
Public Services Project Management		0.200	0.200	Council approved 12-03-13 BA 14-010
Purchase 10 Police Dept. vehicles		0.444	0.444	Council approved 12-03-13 BA 14-019
IT Director/Consultant	0.110		0.110	Council approved 01-07-14 BA 14-021
Staffing Plan (1/3 year cost)	0.600		0.600	Council approved 01-21-14 BA 14-024
Subtotal	1.621	4.592	2.615	
Recommended Items				
IT Infrastructure upgrade		1.053	1.053	Authorized Feb. 19, 2013. Use direct pay vs. loan
Offset with current appropriations		(0.235)	(0.235)	Non-departmental FY 2013-14 appropriations for internal rent-replacement costs
Increase transfer to CIP Fund		0.300	0.300	Balance from FY 2013-14 revenue increase
Subtotal	0.000	1.118	1.118	
Subtotal	1.621	\$ 7.509	\$ 5.532	
Unused amount			1.568	Savings remain in unassigned fund balance
Total FY 2012-13 Surplus			\$ 7.100	
Capital Improvement Program Fund 401				
Increase transfer from General Fund		0.300	0.300	From FY 2012-13 surplus
Increase transfer from General Fund		0.800	0.800	From FY 2013-14 revenue increase
Total Revenue increase for Fund 401		1.100	1.100	
Reprogram CMHS Track & Field upgrade funds		(0.500)	(0.500)	Adjust CIP budget.
Projects selected from the unfunded list:				
32. Council Chambers & AV upgrades		1.600	1.600	Council approved concept 12-03-13
Total Expenditure increase for Fund 401		1.100	1.100	
Net change in CIP Fund 401	\$ -	\$ -	\$ -	