



CITY COUNCIL STUDY SESSION REPORT

MEETING DATE: February 12, 2013

ITEM NUMBER: **1**

SUBJECT: FISCAL YEAR 2012-2013 MID-YEAR BUDGET REPORT

DATE: FEBRUARY 6, 2013

FROM: FINANCE DEPARTMENT/FINANCIAL PLANNING

PRESENTATION BY: BOBBY YOUNG, FINANCE & I.T. DIRECTOR

FOR FURTHER INFORMATION CONTACT: BOBBY YOUNG, FINANCE & I.T. DIRECTOR
(714) 754-5243

RECOMMENDED ACTION:

1. Receive and file the Fiscal Year 2012-2013 (FY 12-13) Mid-Year Budget Report.
2. Provide information to staff regarding Council's expectations for the remaining year's budget.

BACKGROUND:

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 the Gas Tax, 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.

The budget is the City's spending plan. The City Council adopted the FY 12-13 budget on June 19, 2012. At that time, the City Council adopted a balanced General Fund budget with a \$55,225 surplus, as seen on Attachment #1.

ANALYSIS:

General Fund Revenues

Sales Tax: The City consults with Hinderliter de Llamas (HdL) for in depth sales tax analysis. Each quarter City staff meets with a representative from HdL to discuss sales tax collection and comparability with: the previous year, and other local cities, the county and the state.

Analysis of the first six months of sales tax receipts shows an increase of 10.26% compared to first six months of the prior fiscal year (11-12). The City has now seen three years of positive revenue when compared to previous year's amounts. It is a continued good sign that sales tax revenue has not only stabilized but is continuing to increase at a modest pace.

The largest increases continue to be in the general consumer goods and auto and transportation categories. These are the two categories that decreased the sharpest during the recession. The City continues to benefit from the sales tax revenue generated by stores at South Coast Plaza and those stores are a major sector of the general consumer good category. As for auto and transportation, whereas the used auto sector led the way last year, this year it is both the new and used car sales that continue to increase. This is consistent with statewide data provided by HdL.

Data shows that the activity during the first six months exceeds the adopted budget by about \$1 million. Staff has considered all information, including the potential volatility of sales tax revenue, and is comfortable recommending an increase to the Sales Tax revenue estimate in the amount of \$700,000. Therefore the recommended adjustment is conservatively not projecting any increases over the current budget for the second half of the year.

Transient Occupancy Tax (TOT): Analysis of the first six months of transient occupancy tax collections shows an increase of 9.40% compared to first six months of the prior fiscal year (11-12). Similar to Sales Tax, TOT revenue has seen 3 years of positive activity. Staff originally estimated an increase of 4.5% compared to FY 11-12. Given the revenues to date and projecting the remaining year activity equal to the original budget, the year end amount should exceed the original adopted budget. Therefore, staff will be recommending an increase in the TOT estimated budgeted revenues in an amount of \$200,000.

Property Tax – All Accounts: Analysis of the first semi annual receipt from the County Treasurer's Office for property tax revenue shows only a slight increase of 0.13% above last year. Staff had originally estimated a conservative 2.51% increase for all property tax revenue accounts, so the current year activity appears consistent with the adopted budget amount and staff will only be recommending an increase of \$60,000 to the Supplemental Property Tax revenue account which has already exceeded the original budget amount.

Other Revenue Account Adjustments: Many other revenue accounts are recommended for increases and decreases alike. Staff will be able to address each on an individual account basis during the presentation. A listing of all revenue accounts and recommended adjustments can be seen on Attachment #2.

General Fund Expenditures

Staff's analysis of the General Fund Expenditure accounts has concluded that it is in good standing half way through the year. With only a minor amount of carryover appropriations from last year and new appropriations (mostly for additional staffing in the Development Services Department) the budget appears on track with original estimates. While the City continues to have many vacant positions, the adopted budget took some of the attrition savings into account. As seen at the bottom of Attachment #3, overall Salaries and Benefit accounts are under the expected 53% remaining, while

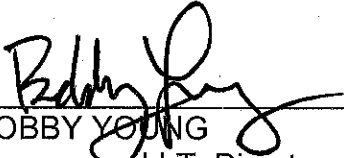
Maintenance and Operation accounts, due to encumbrances, are slightly under 50% remaining. Fixed Asset line items currently exceed the original adopted budget due to Information Technology (I.T.) improvements, which staff will be presenting at a future City Council meeting.

Therefore at this time staff does not believe it will be necessary to recommend an increase of appropriations for the remainder of the fiscal year. However, should the City Council desire a greater budget amount for particular unbudgeted items or budget contingencies, staff should be requested to take those into consideration when approving the mid-year budget adjustments at a future City Council meeting.

Staff is also planning to include a reconciliation of the Contingency budget of \$1 million as part of the presentation at the Study Session meeting.

CONCLUSION:

The FY 12-13 General Fund budget was adopted with \$55,225 surplus. Based on analysis, staff will be recommending some increases in revenues estimates during the presentation. However, staff does not believe it is necessary to increase General Fund appropriations at this time. Should City Council take action on staff's recommendations at a future City Council meeting, staff is currently projecting a year end surplus of \$201,360.


BOBBY YOUNG
Finance and I.T. Director

Attachments: 1 – Mid-Year Budget Report Summary – General Fund
 2 – Budget to Actual Analysis – General Fund Revenues
 3 – Budget to Actual Analysis – General Fund Expenditures

CITY OF COSTA MESA
MID-YEAR BUDGET REPORT SUMMARY
GENERAL FUND
FISCAL YEAR 2012 - 2013

	Adopted Budget	Mid-Year Revised	Increase (Decrease)
Estimated Revenues (includes transfers)	\$ 101,174,935	\$ 101,174,935	\$ -
Recommended Mid Year Budget Adjustments	-	773,300	
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Revised Estimated Revenues	<u>\$ 101,174,935</u>	<u>\$ 101,948,235</u>	<u>\$ 773,300</u>
Adopted Appropriations (includes transfers)	\$ 101,119,710	\$ 101,119,705	
Budget Adjustments		229,370	
Carryovers from prior year		397,800	
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Current Estimated Expenditures at Year-end	<u>\$ 101,119,710</u>	<u>\$ 101,746,875</u>	<u>\$ 627,165</u>
Estimated Use of Fund Balance	<u>\$ 55,225</u>	<u>\$ 201,360</u>	<u>\$ 146,135</u>

CITY OF COSTA MESA
 BUDGET TO ACTUAL ANALYSIS - GENERAL FUND REVENUES
 BY CATEGORY
 AS OF DECEMBER 31, 2012

ACCOUNT DESCRIPTION	Adopted FY 12-13	Actual 12/31/12	Mid-Year Revised	Increase (Decrease)
Property Tax - Secured	\$ 20,000,000	\$ 10,188,316	\$ 20,000,000	\$ -
Property Tax - Unsecured	800,000	467,603	800,000	-
Property Tax - Supplemental	100,000	157,002	160,000	60,000
Property Tax - Homeowners	170,000	24,467	170,000	-
Delinquent Tax - Penalties/Int	100,000	12,836	100,000	-
Property Transfer Tax	300,000	107,465	300,000	-
Sales & Use Tax	33,300,000	12,254,082	34,000,000	700,000
Sales Tax In-Lieu	11,000,000	-	11,000,000	-
Transient Occupancy Tax	6,500,000	3,076,744	6,700,000	200,000
Electric Franchise Fee	1,300,000	-	1,200,000	(100,000)
Cable TV Franchise Fee	1,100,000	451,811	1,100,000	-
PEG Cable Franchise Fee	200,000	20,053	100,000	(100,000)
Gas Franchise Fee	300,000	-	300,000	-
Business License	850,000	418,330	850,000	-
Solid Waste Hauler Franchise Fee	1,500,000	535,973	1,700,000	200,000
Total Taxes	\$ 77,520,000	\$ 27,714,682	\$ 78,480,000	\$ 960,000
Dog License	\$ 100,000	\$ 57,673	\$ 100,000	\$ -
Fire Permits	100,000	49,095	100,000	-
Building Permits	850,000	456,659	850,000	-
Electric Permits	100,000	66,074	100,000	-
Plumbing/Mechanical Permits	90,000	89,870	125,000	35,000
Street Permits	125,000	84,755	125,000	-
Special Business Permits	500	430	500	-
Home Occupation Permits	15,000	6,050	15,000	-
Operator's Permits	2,500	450	2,500	-
Other Permits	75,000	12,878	40,000	(35,000)
Total Licenses & Permits	\$ 1,458,000	\$ 823,934	\$ 1,458,000	\$ -
Municipal Code Violations	\$ 125,000	\$ 39,723	\$ 125,000	\$ -
Vehicle Code Violations	700,000	244,050	600,000	(100,000)
Parking Citations	800,000	356,024	750,000	(50,000)
Shopping Cart Retrieval	-	-	-	-
Red Light Camera Violations	50,000	30,264	50,000	-
Total Fines & Forfeitures	\$ 1,675,000	\$ 670,061	\$ 1,525,000	\$ (150,000)
Investment Earnings	\$ 150,000	\$ 10,005	\$ 150,000	\$ -
Interest Earned - CMRA Note	783,500	783,574	783,500	-
Other Interest	75,000	-	75,000	-
Buildings/Grounds, Rental	200,000	94,738	200,000	-
Rental - Downtown Comm. Center	11,000	9,347	11,000	-
Rental - Balearic Center	20,000	4,695	10,000	(10,000)
Rental - Neighborhood Comm. Ctr.	160,000	64,091	160,000	-
Rental - Fields	125,000	35,739	100,000	(25,000)
Rental - Tennis	28,500	19,723	28,500	-
Rental - Golf Course Operations	2,200,000	928,737	2,200,000	-
Rental - Bus Shelter Ads	100,000	51,387	100,000	-
Total Use of Money & Property	\$ 3,853,000	\$ 2,002,036	\$ 3,818,000	\$ (35,000)

CITY OF COSTA MESA
BUDGET TO ACTUAL ANALYSIS - GENERAL FUND REVENUES
BY CATEGORY
AS OF DECEMBER 31, 2012

ACCOUNT DESCRIPTION	Adopted FY 12-13	Actual 12/31/12	Mid-Year Revised	Increase (Decrease)
Motor Vehicle In-Lieu Tax	\$ -	\$ 60,068	\$ 60,000	\$ 60,000
Vehicle License Fee Swap - Prop Tax	9,000,000	54,657	8,900,000	(100,000)
Off-Highway Motor Vehicle Tax	-	-	-	-
Other Federal Grants	558,810	147,645	558,810	-
POST Reimbursements	40,000	48,626	40,000	-
Custody Officers Training	-	-	-	-
OTS Grant	-	-	-	-
Used Oil Recycling Grant	-	-	-	-
Beverage Container Program	30,850	-	30,850	-
Reimbursement of Mandated Costs	50,000	47,139	50,000	-
Other State Grants	-	-	-	-
OCTA - SAAV	40,000	5,595	40,000	-
Other County Grants	80,000	23,132	80,000	-
Reimb. from ABLE	2,400,000	(23,423)	2,500,000	100,000
Homeland Security Grant	-	-	-	-
Reimb. - Oth Governmental Agencies	7,425	-	7,425	-
Total Other Govt. Agencies	\$ 12,207,085	\$ 363,439	\$ 12,267,085	\$ 60,000
Zoning/Variance/CUP Fees	\$ 85,000	\$ 55,680	\$ 100,000	\$ 15,000
Subdivision Map Fees	9,000	12,900	15,000	6,000
Environmental Impact Fees	2,000	4,953	2,000	-
Plan Checking Fee	315,000	144,768	275,000	(40,000)
Vacation/Abandonment of ROW	500	-	500	-
Source Reduction/Recycling	8,700	10,980	11,000	2,300
Special Policing Fees	400,000	383,821	475,000	75,000
Vehicle Storage/Impound Fees	325,000	104,020	250,000	(75,000)
Repo Vehicle Release Fee	2,000	1,090	2,000	-
DUI/Emergency Response	50,000	40,102	50,000	-
Jail Booking Fees - City	150,000	146,777	150,000	-
Police False Alarms	150,000	125,089	150,000	-
Fingerprinting	40,000	19,476	40,000	-
Animal Pound Fees	100	-	100	-
Fire Inspections	5,000	3,310	5,000	-
Hazmat Disclosure Fee	100,000	94,824	100,000	-
EMS - First Responder Fee	200,000	81,343	200,000	-
Paramedic Fee - Advanced	150,000	83,876	150,000	-
Medical Supply Reimbursement	100,000	28,495	100,000	-
Fire False Alarms	30,000	8,100	20,000	(10,000)
Accident Cost Recovery	60,000	8,413	40,000	(20,000)
Dispatch/Phone Svc. in 911 Center	7,400	3,675	7,400	-
Park Permits	35,000	12,667	35,000	-
Park Improvements	2,500	3,483	2,500	-
Recreation - Aquatics	85,000	41,841	85,000	-
Recreation - Day Camp	170,000	66,500	170,000	-
Recreation - Playgrounds	117,500	128,704	117,500	-
Special Events	25,000	14,380	25,000	-
Recreation - Early Childhood	120,000	63,902	120,000	-
Instructional Classes	600,000	188,662	600,000	-
Subtotal Fees & Charges	\$ 3,344,700	\$ 1,881,831	\$ 3,298,000	\$ (46,700)

CITY OF COSTA MESA
 BUDGET TO ACTUAL ANALYSIS - GENERAL FUND REVENUES
 BY CATEGORY
 AS OF DECEMBER 31, 2012

ACCOUNT DESCRIPTION	Adopted FY 12-13	Actual 12/31/12	Mid-Year Revised	Increase (Decrease)
Recreation - Basketball	45,000	16,557	45,000	-
Recreation - Open Gym	2,000	1,760	2,000	-
Recreation - Softball	130,000	40,980	130,000	-
Teen Camp	29,000	45,726	29,000	-
Family Night/Kids Night	-	-	-	-
Other Adult Sports	26,300	-	26,300	-
Photocopies	2,500	1,391	2,500	-
Police Reports	33,000	12,974	33,000	-
Police Clearance Letters	3,000	1,740	3,000	-
Sale - Maps & Publications	12,500	243	7,500	(5,000)
Sale - Miscellaneous Supplies	750	404	750	-
Central Services Reimb	100,000	13,371	75,000	(25,000)
Charges for Other Services	15,000	14,037	15,000	-
Special Assessments	15,000	13,711	15,000	-
Total Fees & Charges	\$ 3,758,750	\$ 2,044,725	\$ 3,682,050	\$ (76,700)
Contributions	\$ 2,500	\$ -	\$ 2,500	\$ -
Sponsorship Naming Rights	33,000	-	33,000	-
Reimb. - Const. Permit Insp. Fees	20,000	32,448	35,000	15,000
Reimb. - Overtime Construction	2,600	2,018	2,600	-
Damage to City Property	30,000	9,181	30,000	-
Civil Subpoena Costs	10,000	4,637	10,000	-
Settlements	-	-	-	-
Other Reimbursements	300,000	68,763	300,000	-
Sale - Other Equipment	5,000	37	5,000	-
Other	300,000	172,511	300,000	-
Total Other Revenues	\$ 703,100	\$ 289,595	\$ 718,100	\$ 15,000
Total Revenues	\$ 101,174,935	\$ 33,908,472	\$ 101,948,235	\$ 773,300
Lease Proceeds	\$ -	\$ -	\$ -	\$ -
Operating Transfers In	-	31	-	-
Total Other Financing Sources	\$ -	\$ 31	\$ -	\$ -
Total Fund 101	\$ 101,174,935	\$ 33,908,503	\$ 101,948,235	\$ 773,300

CITY OF COSTA MESA
BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES
BY DEPARTMENT/DIVISION
AS OF DECEMBER 31, 2012

GENERAL FUND

Department/Division	Amended FY 12-13	Encumbered 12-31-12	Expended 12-31-12	Remaining Balance 12-31-12	Percent Remaining
<u>City Council</u>					
Salaries & Benefits	\$ 303,585	\$ -	\$ 153,310	\$ 150,275	49.50%
Maintenance & Operations	9,425	-	6,703	2,722	28.88%
Fixed Assets	-	-	-	-	-
Total City Council	\$ 313,010	\$ -	\$ 160,013	\$ 152,997	48.88%
<u>CEO's Office</u>					
Salaries & Benefits	\$ 1,509,251	\$ -	\$ 726,103	\$ 783,148	51.89%
Maintenance & Operations	238,344	54,769	164,720	18,855	7.91%
Fixed Assets	47,250	-	9,492	37,758	79.91%
Total City Manager	\$ 1,794,845	\$ 54,769	\$ 900,315	\$ 839,761	46.79%
<u>Human Resources</u>					
Salaries & Benefits	\$ 437,622	\$ -	\$ 278,185	\$ 159,437	36.43%
Maintenance & Operations	381,770	37,483	152,797	191,490	50.16%
Fixed Assets	-	-	-	-	-
Total Personnel Division	\$ 819,392	\$ 37,483	\$ 430,982	\$ 350,927	42.83%
<u>Central Services</u>					
Salaries & Benefits	\$ 283,798	\$ -	\$ 144,181	\$ 139,617	49.20%
Maintenance & Operations	107,580	8,499	37,094	61,987	57.62%
Fixed Assets	-	-	-	-	-
Total Central Services	\$ 391,378	\$ 8,499	\$ 181,275	\$ 201,604	51.51%
<u>Risk Management</u>					
Salaries & Benefits	\$ 2,322,178	\$ -	\$ 754,030	\$ 1,568,148	67.53%
Maintenance & Operations	53,095	12,528	18,138	22,429	42.24%
Fixed Assets	-	-	-	-	-
Total Risk Management	\$ 2,375,273	\$ 12,528	\$ 772,168	\$ 1,590,577	66.96%
<u>City Clerk</u>					
Salaries & Benefits	\$ 362,751	\$ -	\$ 192,182	\$ 170,569	47.02%
Maintenance & Operations	130,140	20,180	61,123	48,837	37.53%
Fixed Assets	-	-	-	-	-
Total City Clerk	\$ 492,891	\$ 20,180	\$ 253,305	\$ 219,406	44.51%
<u>City Attorney</u>					
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	-
Maintenance & Operations	803,000	-	473,072	329,928	41.09%
Fixed Assets	-	-	-	-	-
Total City Attorney	\$ 803,000	\$ -	\$ 473,072	\$ 329,928	41.09%
<u>Finance Administration</u>					
Salaries & Benefits	\$ 392,304	\$ -	\$ 196,674	\$ 195,630	49.87%
Maintenance & Operations	91,550	1,210	33,981	56,359	61.56%
Fixed Assets	-	-	-	-	-
Total Finance Admin.	\$ 483,854	\$ 1,210	\$ 230,655	\$ 251,989	52.08%

CITY OF COSTA MESA
BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES
BY DEPARTMENT/DIVISION
AS OF DECEMBER 31, 2012

GENERAL FUND

Department/Division	Amended FY 12-13	Encumbered 12-31-12	Expended 12-31-12	Remaining Balance 12-31-12	Percent Remaining
<u>Financial Operations</u>					
Salaries & Benefits	\$ 1,215,917	\$ -	\$ 565,617	\$ 650,300	53.48%
Maintenance & Operations	172,500	15,765	68,287	88,448	51.27%
Fixed Assets	-	-	-	-	-
Total Financial Operations	\$ 1,388,417	\$ 15,765	\$ 633,904	\$ 738,748	53.21%
<u>Financial Planning</u>					
Salaries & Benefits	\$ 531,697	\$ -	\$ 212,337	\$ 319,360	60.06%
Maintenance & Operations	21,726	-	46,171	(24,445)	-112.51%
Fixed Assets	-	-	-	-	-
Total Financial Planning	\$ 553,423	\$ -	\$ 258,508	\$ 294,915	53.29%
<u>Management Info. Systems</u>					
Salaries & Benefits	\$ 1,311,277	\$ -	\$ 640,027	\$ 671,250	51.19%
Maintenance & Operations	922,233	475,647	324,979	121,607	13.19%
Fixed Assets	47,080	3,932	70,990	(27,842)	-59.14%
Total Management Info.	\$ 2,280,590	\$ 479,579	\$ 1,035,996	\$ 765,015	33.54%
<u>Police Administration</u>					
Salaries & Benefits	\$ 2,445,292	\$ -	\$ 1,161,512	\$ 1,283,780	52.50%
Maintenance & Operations	680,623	7,731	286,218	386,674	56.81%
Fixed Assets	-	-	-	-	-
Total Police Admin.	\$ 3,125,915	\$ 7,731	\$ 1,447,730	\$ 1,670,454	53.44%
<u>Police Field Operations</u>					
Salaries & Benefits	\$ 19,791,685	\$ -	\$ 8,843,622	\$ 10,948,063	55.32%
Maintenance & Operations	1,675,428	61,404	592,579	1,021,445	60.97%
Fixed Assets	-	-	-	-	-
Total Police Field Oper.	\$ 21,467,113	\$ 61,404	\$ 9,436,201	\$ 11,969,508	55.76%
<u>Police Support Services</u>					
Salaries & Benefits	\$ 12,984,022	\$ -	\$ 5,365,695	\$ 7,618,327	58.67%
Maintenance & Operations	1,508,368	44,845	539,277	924,246	61.27%
Fixed Assets	-	-	97,799	(97,799)	-
Total Police Support	\$ 14,492,390	\$ 44,845	\$ 6,002,771	\$ 8,444,774	58.27%
<u>Fire Administration</u>					
Salaries & Benefits	\$ 1,383,927	\$ -	\$ 533,395	\$ 850,532	61.46%
Maintenance & Operations	139,812	467	55,930	83,415	59.66%
Fixed Assets	-	-	-	-	-
Total Fire Admin.	\$ 1,523,739	\$ 467	\$ 589,325	\$ 933,947	61.29%
<u>Fire Suppression</u>					
Salaries & Benefits	\$ 17,385,628	\$ -	\$ 7,869,160	\$ 9,516,468	54.74%
Maintenance & Operations	1,070,223	15,306	465,049	589,868	55.12%
Fixed Assets	16,116	-	15,213	903	5.60%
Total Fire Suppression	\$ 18,471,967	\$ 15,306	\$ 8,349,422	\$ 10,107,239	54.72%

CITY OF COSTA MESA
BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES
BY DEPARTMENT/DIVISION
AS OF DECEMBER 31, 2012

GENERAL FUND

Department/Division	Amended FY 12-13	Encumbered 12-31-12	Expended 12-31-12	Remaining Balance 12-31-12	Percent Remaining
<u>Fire Prevention</u>					
Salaries & Benefits	\$ 243,938	\$ -	\$ 107,380	\$ 136,558	55.98%
Maintenance & Operations	201,784	88,780	79,584	33,420	16.56%
Fixed Assets	-	-	-	-	-
Total Fire Prevention	<u>\$ 445,722</u>	<u>\$ 88,780</u>	<u>\$ 186,964</u>	<u>\$ 169,978</u>	<u>38.14%</u>
<u>Development Serv. Admin.</u>					
Salaries & Benefits	\$ 474,105	\$ -	\$ 228,976	\$ 245,129	51.70%
Maintenance & Operations	215,200	45,621	62,885	106,694	49.58%
Fixed Assets	-	-	-	-	-
Total Development Serv.	<u>\$ 689,305</u>	<u>\$ 45,621</u>	<u>\$ 291,861</u>	<u>\$ 351,823</u>	<u>51.04%</u>
<u>Planning</u>					
Salaries & Benefits	\$ 754,103	\$ -	\$ 325,624	\$ 428,479	56.82%
Maintenance & Operations	694,900	637,704	161,227	(104,031)	-14.97%
Fixed Assets	-	-	-	-	-
Total Planning	<u>\$ 1,449,003</u>	<u>\$ 637,704</u>	<u>\$ 486,851</u>	<u>\$ 324,448</u>	<u>22.39%</u>
<u>Building Safety</u>					
Salaries & Benefits	\$ 1,298,258	\$ -	\$ 597,949	\$ 700,309	53.94%
Maintenance & Operations	567,745	411,173	131,513	25,059	4.41%
Fixed Assets	-	-	-	-	-
Total Building Safety	<u>\$ 1,866,003</u>	<u>\$ 411,173</u>	<u>\$ 729,462</u>	<u>\$ 725,368</u>	<u>38.87%</u>
<u>Public Services Admin.</u>					
Salaries & Benefits	\$ 787,634	\$ -	\$ 380,392	\$ 407,242	51.70%
Maintenance & Operations	775,381	28,465	380,908	366,008	47.20%
Fixed Assets	-	-	-	-	-
Total Public Serv. Adm.	<u>\$ 1,563,015</u>	<u>\$ 28,465</u>	<u>\$ 761,300</u>	<u>\$ 773,250</u>	<u>49.47%</u>
<u>Engineering</u>					
Salaries & Benefits	\$ 1,066,827	\$ -	\$ 549,886	\$ 516,941	48.46%
Maintenance & Operations	329,626	9,439	50,618	269,569	81.78%
Fixed Assets	-	-	-	-	-
Total Engineering	<u>\$ 1,396,453</u>	<u>\$ 9,439</u>	<u>\$ 600,504</u>	<u>\$ 786,510</u>	<u>56.32%</u>
<u>Transportation Services</u>					
Salaries & Benefits	\$ 610,912	\$ -	\$ 228,383	\$ 382,529	62.62%
Maintenance & Operations	1,739,209	135,124	579,701	1,024,384	58.90%
Fixed Assets	-	-	-	-	-
Total Transportation	<u>\$ 2,350,121</u>	<u>\$ 135,124</u>	<u>\$ 808,084</u>	<u>\$ 1,406,913</u>	<u>59.87%</u>
<u>Recreation Division</u>					
Salaries & Benefits	\$ 1,855,918	\$ -	\$ 894,696	\$ 961,222	51.79%
Maintenance & Operations	1,616,329	217,994	767,958	630,377	39.00%
Fixed Assets	-	-	-	-	-
Total Recreation Div.	<u>\$ 3,472,247</u>	<u>\$ 217,994</u>	<u>\$ 1,662,654</u>	<u>\$ 1,591,599</u>	<u>45.84%</u>

CITY OF COSTA MESA
 BUDGET TO ACTUAL ANALYSIS - GENERAL FUND EXPENDITURES
 BY DEPARTMENT/DIVISION
 AS OF DECEMBER 31, 2012

GENERAL FUND

Department/Division	Amended FY 12-13	Encumbered 12-31-12	Expended 12-31-12	Remaining Balance 12-31-12	Percent Remaining
<u>Maintenance Services</u>					
Salaries & Benefits	\$ 3,896,383	\$ -	\$ 1,655,474	\$ 2,240,909	57.51%
Maintenance & Operations	5,509,734	1,064,319	2,157,863	2,287,552	41.52%
Fixed Assets	-	-	-	-	-
Total Maintenance Serv.	\$ 9,406,117	\$ 1,064,319	\$ 3,813,337	\$ 4,528,461	48.14%
<u>Non-Departmental</u>					
Salaries & Benefits	\$ (1,200,000)	\$ -	\$ -	\$ (1,200,000)	-
Maintenance & Operations	6,891,691	-	3,484,070	3,407,621	49.45%
Transfers Out	2,640,000	-	-	2,640,000	100.00%
Total Non-Departmental	\$ 8,331,691	\$ -	\$ 3,484,070	\$ 4,847,621	58.18%
<u>RECAP:</u>					
Salaries & Benefits	\$ 72,449,012	\$ -	\$ 32,604,790	39,844,222	55.00%
Maintenance & Operations	26,547,416	3,394,453	11,182,445	11,970,518	45.09%
Fixed Assets	110,446	3,932	193,494	(86,980)	-78.75%
Transfers Out	2,640,000	-	-	2,640,000	100.00%
Grand Total	\$ 101,746,874	\$ 3,398,385	\$ 43,980,729	\$ 54,367,760	53.43%