

City of Cotati Proposed Mid-Year Amended Budget



February 10, 2010
Study Session

Proposed FY 09-10 Mid-Year Budget Study Session Agenda

General Fund

- FY 09-10 Proposed Budget Amendments – Plan A
 - Current Sources
 - Summary of Expenditure Amendments by Department
 - Net Impact
 - Proposed Expenditure Amendment Detail by Department
- Estimated Available Fund Balance as of June 30, 2010
- Structural Deficit - Expenditures Exceed Sources
- FY 09-10 Proposed Amended Budget – Plan B

Other Governmental Funds

- FY 09-10 Proposed Amended Budget

Enterprise Funds

- FY 09-10 Proposed Amended Budget

Community Redevelopment Agency Funds

- FY 09-10 Proposed Amended Budget

General Fund

Proposed FY 09-10 Budget Amendments

Taxes

Property Tax	\$	10,732
Property Tax In-Lieu of VLF		123,368
Sales Tax		11,762
Sales Tax In-Lieu (Triple Flip)		(199,400)
Transfer Tax		20,000
Business License		3,500
Franchise Fees		2,793
Transient Occupancy Tax		<u>1,000</u>
Proposed Amendment Total - Taxes		(26,245)

General Fund

Proposed FY 09-10 Budget Amendments

Licenses and Permits	\$ 10,081
Fines and Forfeitures	2,570
Investment Earnings	(2,000)
Rents and Concessions	3,004
Charges for Services	25,134
Reimbursements / Other	<u>92,056</u>
Proposed Amendment Total - Revenues	104,600
Operating Transfers In	86,535
Proposed Amendment Total – Current Sources	\$191,135

General Fund

Proposed FY 09-10 Budget Amendments Expenditure Summary by Department

City Council	\$ (16,657)
City Manager	8,452
Administrative Services	(9,304)
Legal	53,608
Non-Departmental	256,243
Community Development	(18,701)
Engineering	8,113
Streets	(3,615)
Government Buildings	(10,476)
Park Maintenance	(19,743)
Police	<u>(213,607)</u>
Proposed Amendment Total – Current Expenditures	\$ 34,314

General Fund

Proposed FY 09-10 Budget Amendments Summary – Impact to the General Fund

General Fund

Proposed FY 09-10 Mid-Year Budget Amendment Detail by Department
(Significant Items - \$1,000 or greater)

Dept 300 City Council

510XX	Salaries and Benefits	\$(19,766)
61025	Other Contract Services	1,400
610XX	Travel Meetings and Training	1,620

Dept 301 City Manager

510XX	Salaries and Benefits	(11,227)
61028	Election Administration	20,400

Dept 303 Administrative Services

510XX	Salaries and Benefits	(9,453)
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Dept 304 Legal Services

61015	Special Legal Services	12,000
61025	City Attorney Fees	41,608

General Fund

Proposed FY 09-10 Mid-Year Budget Amendment Detail by Department (continued) (Significant Items - \$1,000 or Greater)

Dept 305 Non-Departmental

510XX	Salaries and Benefits	\$ 108,000
61075	Contingency	148,000

Dept 400 Community Development

510XX	Salaries and Benefits	(17,962)
61031	Advertising and Publications	(1,000)
61037	Vehicle Expense	(1,250)

Dept 402 Engineering Services

510XX	Salaries and Benefits	(7,809)
61018	Special Engineering Services	15,272

Dept 403 Streets

510XX	Salaries and Benefits	(1,988)
51003	Overtime	(1,015)
61040	Supplies	(3,000)
61041	Materials, Tools, Small Equipment	1,738

General Fund

Proposed FY 09-10 Mid-Year Budget Amendment Detail by Department (continued)
(Significant Items - \$1,000 or Greater)

Dept 406 Government Buildings

61037	Vehicle Maintenance	(1,565)
61040	Supplies	(3,000)
61051	Utilities	(4,536)

Dept 408 Park Maintenance

510XX	Salaries and Benefits	(21,467)
61025	Other Contract Service	2,471
61040	Supplies	(3,000)
61041	Materials, Tools, Small Equipment	1,798

Dept 500 Police

510XX	Salaries and Benefits	(221,147)
61038	Information Systems	7,900

General Fund

as of June 30, 2010

Estimated Available Ending Fund Balance* \$ 160,567

*Not including Restricted Funds for Storm Drain and Council Meeting Broadcast

Required Reserve per 7/22/09 Policy (261,337)

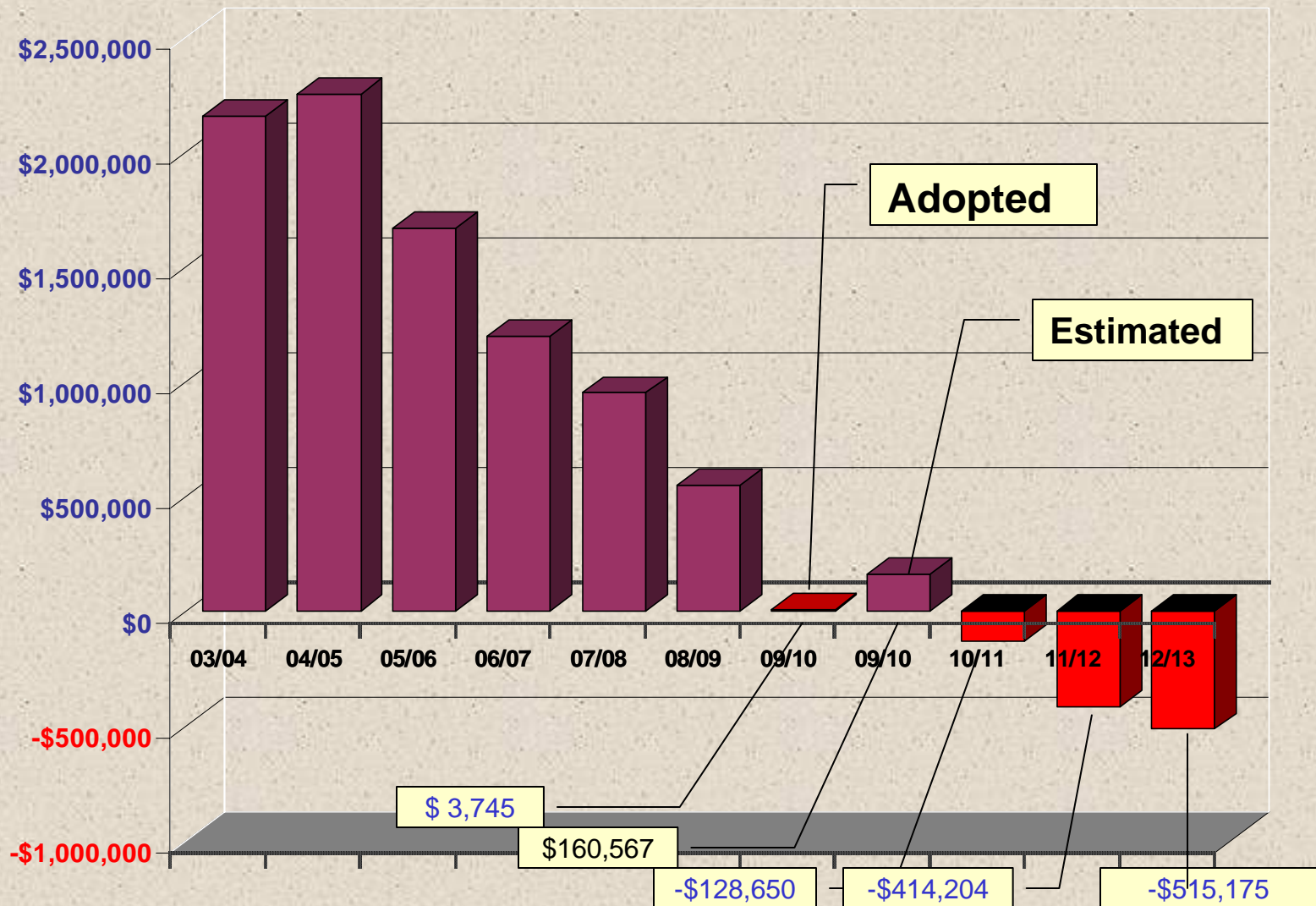
Unreserved (Available) Fund Balance **\$ (100,770)**

General Fund Structural Deficit

	FY 08-09 <u>Actual</u>	FY 09-10 <u>Adopted</u>	FY 09-10 <u>Proposed Plan A</u>
• Sources	\$ 4,237,106	\$ 3,437,882	\$ 3,629,017
• Expenditures	<u>4,467,414</u>	<u>3,968,381</u>	<u>4,002,695</u>
• Structural Deficit	(\$ 230,308)	(\$530,499)	(\$373,678)

General Fund Trend Analysis

FY 09-10 Proposed Mid-Year Amended Budget – PLAN A



General Fund

Proposed FY 09-10 Mid-Year Budget

Plan B Additional Amendment and Direction

Layoff Additional Police Officer effective May 1, 2010	\$ 130,000
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Execute Contract for Dispatch Services effective July 1, 2010	
Estimated First Year Savings	36,000
Estimated Annual Savings in Subsequent Years \$140,000	

Total First Full Year Savings	\$ 166,000
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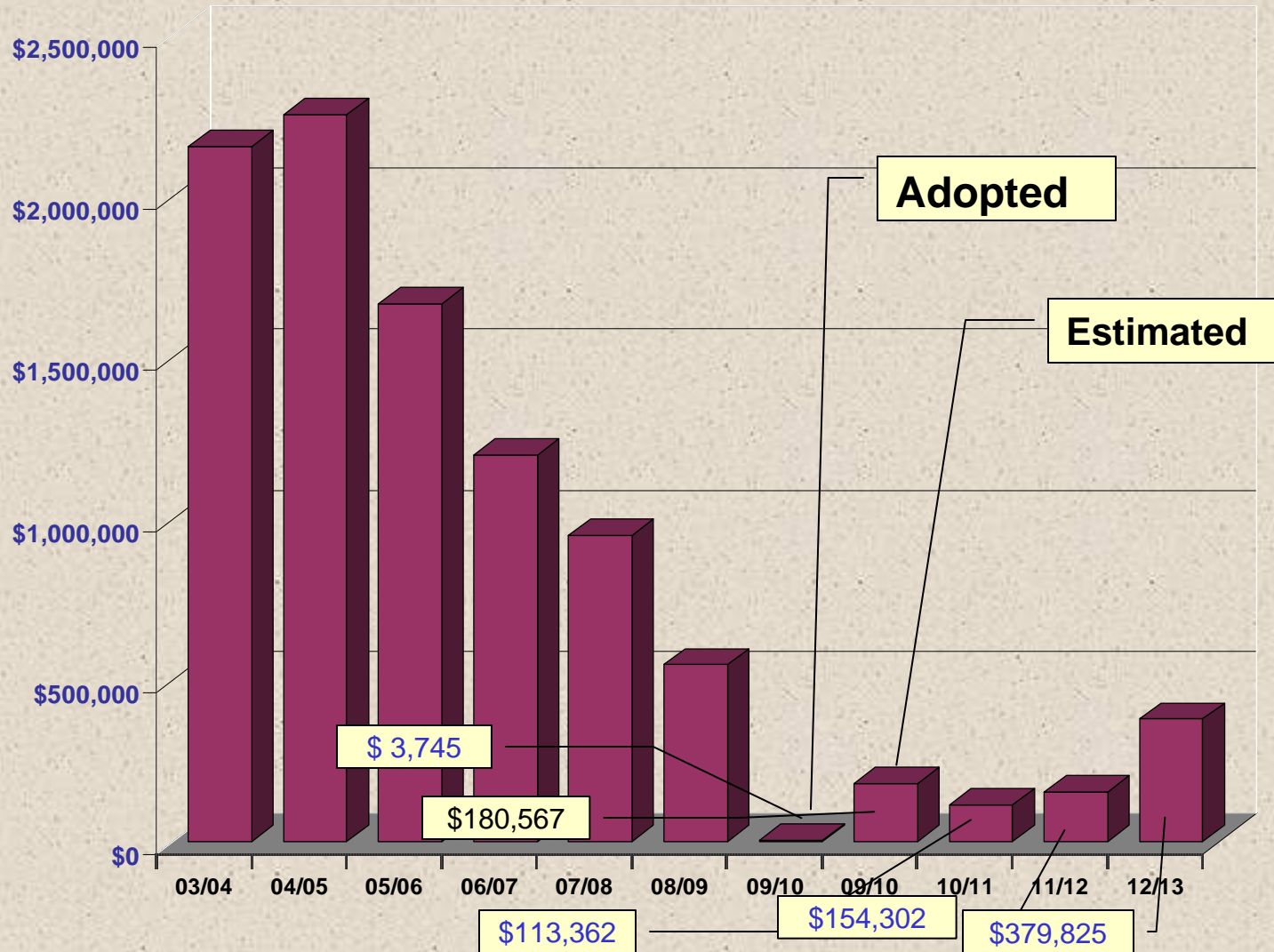
Annual Savings in Subsequent Years	\$ 270,000
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General Fund Structural Deficit

	FY 08-09 <u>Actual</u>	FY 09-10 <u>Estimated</u>	FY 10-11 <u>Plan A</u>	FY 10-11 <u>Plan B</u>
• Sources	\$ 4,237,106	\$ 3,629,017	\$ 3,461,876	\$ 3,461,876
• Expenditures	<u>4,467,414</u>	<u>4,002,695</u>	<u>3,790,461</u>	<u>3,568,449</u>
• Structural Deficit	(\$ 230,308)	(\$373,678)	(\$328,585)	(\$106,573)

General Fund Trend Analysis

FY 09-10 Proposed Mid-Year Amended Budget – PLAN B



Items Not Included in General Fund FY 09-10 Proposed Mid-Year Amended Budget

Comprehensive Green House Gas Reduction Program

Maintenance – continued deferral of projects for Parks and
Government Buildings

Equipment / Vehicles Replacement Funding

Pavement Management Program

Emergency Operations Center (EOC) Supplies

Community and Environment Commission (CEC) Funding

Full Reserve Funding

Future Retirement Cost Increase

Future Healthcare Cost Increases

Other Governmental Funds

Proposed FY 09-10 Budget Amendments
(Significant Items - \$1,000 or Greater)

Revenues

- 41220 Grants \$ (28,404)
- 41234 Community Development Block Grant (41,578)
- 42295 Community & Environment Commission – Donation 1,000
- 4122X Gas Tax (HUTA-Highway Users Tax Act) (1,055)
- 41220 Traffic Congestion Relief (2,845)
- 42192 Investment Earnings - All Funds (71,556)

Other Governmental Funds

Proposed FY 09-10 Budget Amendments
(Significant Items - \$1,000 or Greater)

Expenditures

Fund 002 Grants

- 71082 Equipment 11,142

Fund 003 CDBG

- 71082 Capital Improvements - ADA (41,578)

Fund 021 Gas Taxes

- 61085 Operating Transfers Out (5,089)

Fund 024 Park In-Lieu

- 51XXX Salaries and Benefits 1,200

Fund 026 Inclusionary Housing

- 61022 Legal Fees 51,000

Enterprise Funds

(Significant Items - \$1,000 or greater)

Revenues - All Funds

42192 Investment Earnings \$ (74,000)

Revenues - Water Funds

Fund 012 Water Operating

- 4205X Water Sales (11,032)
- 420XX Other Service Fees 11,910
- 42295 Other Revenue 5,462

Fund 013 Water Capital

- 420XX Connection Fees 6,556
- 420XX Other Service Fees 10,870

Fund 018 Sewer Operating

- 4200X Sewer Treatment Charges (77,880)

Enterprise Funds

(Significant Items - \$1,000 or Greater)

Expenditures - Water Funds

Fund 012	Water Operating	
• 510XX	Salaries and Benefits	8,828
• 51003	Overtime	5,500
• 61015	Special Legal Services	(5,000)
• 61018	Special Engineering	(95,000)
• 61022	Legal Fees	2,800
• 61025	Other Contract Services	(32,165)
• 61027	Insurance	(2,215)
• 610XX	Travel, Meetings and Training	(2,480)
• 61040	Supplies	(4,500)
• 61041	Materials, Tools, Small Equipment	8,565
• 61043	Repairs and Replacements	(5,000)
• 62005	Rebates – Water Conservation	75,000
• 71081	Equipment	(10,000)
• 71082	Capital Outlay	(3,318)

Enterprise Funds (continued)

(Significant Items - \$1,000 or Greater)

Expenditures – Water Funds

Fund 012	Water Operating	
• 61085	Operating Transfers Out	33,722
Fund 013	Water Capital	
• 61092	Depreciation	165,000
71082	Capital Outlay	(60,000)

Enterprise Funds

(Significant Items - \$1,000 or Greater)

Expenditures - Sewer Funds

Fund 018	Sewer Operating	
• 510XX	Salaries and Benefits	10,364
• 61018	Special Engineering	(100,000)
• 61025	Other Contract Services	(6,900)
• 61027	Insurance	(2,256)
• 610XX	Travel, Meetings and Training	(4,680)
• 61036	Telephone	(1,728)
• 61037	Vehicle	(1,000)
• 61038	Information Systems	(9,700)
• 61040	Supplies	(1,500)
• 61041	Materials, Tools, Small Equipment	1,500
• 61042	Equipment Rental	(1,000)
• 61043	Repairs and Replacements	(3,000)
• 62001	Plumbing Retrofit	35,000
• 71082	Capital Outlay	(37,000)

Enterprise Funds (continued)

(Significant Items - \$1,000 or Greater)

Expenditures – Sewer Funds

Fund 018	Sewer Operating	
• 61085	Operating Transfers Out	18,623

Redevelopment Agency Funds

(Significant Items - \$1,000 or Greater)

Expenditures – Redevelopment Agency Funds

Fund 035	RDA Operating Fund	
• 61085	Operating Transfers Out	\$ 31,631
Fund 037	RDA Low/Mod Housing Fund	
• 61085	Operating Transfers Out	3,614

Next steps

- Provide Direction on Proposed Mid-Year Budget Amendments Presented
- Approve Mid-Year Budget, Including Plan B, at Next Regular Meeting, February 24, 2010