

*City of Brisbane*  
*Agenda Report*

To: City Council via City Manager  
From: Stuart Schillinger, Administrative Services Director  
Subject: Resolution 2014-07 approving changes to the budget for the General Fund  
Date: March 17, 2014

**Purpose:**

Provide for the long-term financial stability of Brisbane.

**Recommendation:**

Adopt Resolution 2014-07 to amend the FY 2013/14 General Fund Budget.

**Background:**

On June 17, 2013 City Council adopted the Fiscal Year 2013/14 budget. The budget projected General Fund Revenues at \$12,606,000 including \$680,000 in transfers in. General Fund expenditures were projected at \$13,453,000 including \$1,741,000 in transfers out. There was an anticipated deficit of \$847,000. The beginning fund balance was estimated at \$9,879,000 and ending fund balance of 9,032,000.

The City completed its FY 2012/13 audit in December 2013. The audit provides the actual starting fund balance for FY 2013/14. Our actual General Fund balance as of July 1, 2013 was \$10,925,000. Not all of this is in cash as there are loans and advances to other funds included in this amount. This means beginning fund balance for FY 2013/14 was about \$1,000,000 higher than anticipated.

**Discussion:**

Attached is an account by account spreadsheet which includes actual revenues and expenditures through December 2013, adopted budget for FY 2013/14, reprojected budget for FY 2013/14, the difference between the original budget and the reprojected budget, and finally the percent difference between the two.

Overall revenues are expected to be \$493,000 higher than originally projected. The major increases in revenue are Account 40103 – Property Taxes –Prior Year Collections \$128,000 higher than projected. This is the amount we received as part of the Walmart.Com refund of overpaid unsecured property taxes. Account 40230 –Transient Occupancy Tax \$318,000. There has been continued strength in the hotel market. It is anticipated with Radisson changing to the Doubletree brand that this will continue and may even improve. Other lesser increases are in Property Taxes Unsecured (\$52,000 higher), Grading Permits/Inspections (\$87,000 higher), Truck Haul Fees (\$55,200 higher), and Insurance Reimbursements (\$45,000 police vehicle).

The City has also seen some decreases in projected revenues. The largest of these is the decrease in Sales Tax distributed as Property Tax (Triple Flip money). We have been told due to the County not having enough funds in the Education Revenue Augmentation Fund (ERAF) we will receive \$0 this year instead of the anticipated \$180,000. The County is requesting reimbursement from the State for this but if this happens it may take an extended period of time and staff recommends budgeting conservatively at this point and if we receive funds in the future use it when comes in. We are also down in Plan Checking Fees. This is not a big issue for the City since this is based on activity and if the activity is down so are our costs. Facility Rentals are down by about \$33,000. This is due to Mission Blue not being rented for as many private parties as in the past. The decrease in rentals is being caused by the increase in rates which Council approved the previous year.

Staff is not projecting any additional revenue from the Liquid Storage Tank Tax at this time.

Overall expenditures are expected to be about \$141,000 higher than projected last June. Included in this are the increases which the City Council has already approved. One is the purchase of the replacement police car for \$40,000 and the payment for the upgraded records management system for the police department (\$132,000). Other changes are in the Public Works Department they had a number of items which they had started in FY 2012/13 but did not finish until this year. Therefore, the funds were returned to the General Fund Balance which is part of the reason for the higher than anticipated ending Fund Balance. These types of projects and expenditures included work on Icehouse Hill to stop the rock debris from entering Bayshore Blvd. including geotechnical reports, weed abatement which is done at the end of the year and not billed until the next, pothole repairs, erosion control on San Bruno Ave. at Gladys, pool facility repairs, deferred maintenance at Silverspot Playground, landscape maintenance completed in previous fiscal year but not billed until next fiscal year.

We have also had savings in both the police and fire department due to not hiring people in July as budgeted. The mid-year report does not show any savings from having the Deputy City Manager working in Half Moon Bay so it anticipated that there will be additional savings not reflected as of the December report.

With a beginning Fund Balance of \$10,925,000, revenues \$493,000 higher than projected, expenditures \$141,000 higher than expected, and not transferring any money from the Liability Fund (a previous Council action) ending fund balance is expected to be \$10,627,000, which is higher than \$9,031,000 shown in the budget.

As part of the upcoming fiscal year staff recommends the Council review its Fund Balance policy and start incorporating funding of long-term costs such as non-pension related post-employment benefits, capital improvement needs not only in water and sewer but also storm drain, facilities, streets, marina, equipment and vehicle needs.

Since the budget is adopted by resolution changes to the budget also need to be adopted by resolution. Resolution 2014-07 would implement the changes in the attached mid-year reprojection.

### **Fiscal Impact:**

The fiscal impact of the mid-year reprojection was described in the discussion section of the report. It is anticipated that revenues will be at a minimum \$493,000 higher than projected and expenditure will be about \$141,000 higher than projected unless additional savings are realized from open positions. This should leave the City with a General Fund Fund Balance of about \$10,600,000 which is about 77% of anticipated expenditures.

## Measure of Success

The City is able to maintain long-term fiscal stability.

### Attachments:

Resolution 2014-07  
Mid-year reprojectons.

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Stuart Schillinger  
Administrative Services Director

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Clay Helstine  
City Manager

**RESOLUTION NO. 2014-17**

**A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF BRISBANE  
AMENDING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2013-2014 AND  
MAKING APPROPRIATIONS FOR THE AMOUNTS BUDGETED**

**WHEREAS**, a proposed annual budget for the City of Brisbane for the Fiscal Years commencing July 1, 2013 and ending June 30, 2014 was adopted by City Council June 24, 2013 and

**WHEREAS**, the City Council has reviewed proposed changes to the FY 2013/14 on March 17, 2014

**NOW, THEREFORE, THE CITY COUNCIL DOES RESOLVE**, that the amended budget, as submitted is adopted as the annual budget for the Fiscal Year commencing July 1, 2013 and ending June 30, 2014 and thereby appropriates the amounts budgeted.

**PASSED, APPROVED AND ADOPTED** this 17th day of March 2014.

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W. Clarke Conway  
Mayor

I hereby certify that the foregoing **Resolution No. 2014-07** was duly and regularly adopted at a regular meeting of the Brisbane City Council on March 17, 2014 by the following vote:

AYES:  
NOES:  
ABSENT:

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Sheri Marie Spediacci  
City Clerk

ACCT ID	DEPT ID	ACCT Description	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID Total		-	-	-	-
40101		Property Taxes - secured	868,250.66	1,860,310.00	(310.00)	-0.02%
40102		Property Taxes - Unsecured	43,189.77	10,000.00	52,000.00	520.00%
40103		Property Taxes-Prior Year Coll	128,745.38	128,500.00	128,500.00	
40104		Other Property Taxes	-	-	-	-
40105		Property Taxes - Supplemental	21,028.32	75,457.00	75,500.00	43.00
40106		Property Transfer Tax	20,884.30	25,501.00	40,000.00	14,499.00
40107		PROPERTY TAX - VLF SWAP	126,223.33	225,000.00	225,000.00	56.86%
40108		Property Tax from RDA Area	158,468.79	100,000.00	158,500.00	0.00%
40150		ERAF	-	160,000.00	177,000.00	58.50%
40211		Sales Taxes - General	654,666.83	1,800,000.00	1,764,101.50	10.63%
40212		Sales Taxes - Public Safety	13,950.71	30,085.00	33,000.00	-1.99%
40215		SALES TAX/PROPERTY TAX SWAP	-	180,000.00	-	9.69%
40221		Franchise Taxes - P.G. & E.	-	120,384.00	120,000.00	-100.00%
40222		Franchise Taxes - Garbage Co.	16,184.20	37,874.00	38,000.00	-0.32%
40223		Franchise Taxes - Cable TV	-	69,739.00	69,739.00	0.00%
40224		Franchise Fee - Marina	-	126,713.00	126,700.00	0.33%
40230		TRANSIENT OCCUPANCY FEES	908,813.27	1,632,000.00	1,950,000.00	19.49%
40241		Business License Fees	37,844.86	342,000.00	340,000.00	-0.58%
40242		Business License - Penalties	3,245.77	3,000.00	6,000.00	100.00%
40243		Recycling Business License Fees	1,050,000.00	2,100,000.00	2,100,000.00	0.00%
40245		SB 1186 Business License Fee	(81.80)	-	300.00	300.00
40323		Grading Permits/Inspections	183,030.00	95,684.00	183,000.00	87,316.00
40324		Encroachment Permits	2,511.00	3,000.00	4,500.00	1,500.00
40325		Wide Load Permits	1,270.00	1,585.00	2,500.00	915.00
40327		TRUCK HAUL IMPACT FEES	258,058.60	244,800.00	300,000.00	55,200.00
40331		Building Permits	51,136.03	87,864.00	88,000.00	136.00
40339		Home Occupation & Misc.Permits	174.00	2,500.00	2,500.00	-
40340		Use Permits	7,562.00	5,900.00	10,800.00	4,900.00
40341		Variances/Exceptions	-	3,000.00	3,000.00	-
40342		Sign Permits	840.00	980.00	1,000.00	20.00

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
40401		Vehicle Code Fines	12,172.67	40,000.00	30,000.00	(10,000.00)	-25.00%
40402		City Code Violation Fines	12,955.10	40,000.00	34,000.00	(6,000.00)	-15.00%
40404		AVA PROGRAM	2,040.98	4,690.00	4,690.00	-	0.00%
40501		Investment Earnings	9,338.36	30,000.00	25,000.00	(5,000.00)	-16.67%
40502		Rents and Concessions	25,128.72	85,000.00	85,000.00	-	0.00%
40503		UNREALIZED GAIN/LOSS	37,384.13	-	-	-	-
40601		MOTOR VEHICLE LICENSE FEES	-	7,105.00	-	(7,105.00)	-100.00%
40609		Home Owners' Prop.Tax Relief	2,219.90	17,000.00	15,000.00	(2,000.00)	-11.76%
40612		P.O.S.T. Reimbursements	40.00	-	40.00	40.00	-
40613		Mandated Cost Reimbursements	(2,500.00)	-	(2,500.00)	(2,500.00)	-
40620		Other Grants	194.37	3,000.00	3,000.00	-	0.00%
40650		SMC VEHICLE FEE	-	-	-	-	-
40701		Zoning & Amendment Fees	-	500.00	500.00	-	0.00%
40702		Envir. Review Fees	-	300.00	300.00	-	0.00%
40704		S.M.I Fees	560.00	500.00	1,000.00	500.00	100.00%
40705		Design Review Fees	2,976.00	3,000.00	5,500.00	2,500.00	83.33%
40707		Certificate of Compliance	-	500.00	500.00	-	0.00%
40708		General Plan Amendment Fees	-	-	-	-	-
40716		Tent. Parcel/Subdivision Map.	2,441.00	500.00	2,400.00	1,900.00	380.00%
40718		Lot Line Ad/Reversion/Merge	-	-	-	-	-
40720		Appeal Fees	466.20	500.00	500.00	-	0.00%
40722		Plan Checking Fees	26,914.09	115,000.00	70,000.00	(45,000.00)	-39.13%
40724		Special Fire Services	19,880.10	80,000.00	80,000.00	-	0.00%
40725		FIRE PARAMEDIC SERVICES	14,050.00	32,820.00	33,500.00	680.00	2.07%
40726		CPR Class Registration Fees	665.00	-	665.00	665.00	-
40728		Booking Fee Recovery	-	-	-	-	-
40730		Engineering Plan Check	39,474.00	33,407.00	40,000.00	6,593.00	19.74%
40731		BP Process/Zoning/Archive Fees	8,039.17	12,721.00	15,000.00	2,279.00	17.92%
40732		Special Police Dept. Services	1,081.00	2,473.00	2,300.00	(173.00)	-7.00%
40733		Weed Abatement/Lot cleaning	1,705.11	-	1,700.00	1,700.00	-

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID Total		-	-	-	-	-
40734		Adult Sports	3,461.00	5,000.00	5,000.00	-	0.00%
40737		After School Program Fees	38,081.78	66,000.00	70,000.00	4,000.00	6.06%
40738		Pre-School Fees	12,356.10	39,000.00	25,000.00	(14,000.00)	-35.90%
40740		Teen Programs	220.00	1,600.00	750.00	(850.00)	-53.13%
40741		Youth Sports	5,729.66	8,000.00	8,000.00	-	0.00%
40742		Youth Class	8,712.31	27,000.00	20,000.00	(7,000.00)	-25.93%
40743		Day Camp	25,143.76	68,000.00	68,000.00	-	0.00%
40744		Adult Lap Swim Fees	43,022.00	90,000.00	86,000.00	(4,000.00)	-4.44%
40745		Recreational Swim Fees	19,979.00	29,000.00	30,000.00	1,000.00	3.45%
40746		Swim Lesson Fees	14,645.05	40,000.00	40,000.00	-	0.00%
40747		Special Swim Class Fees	20,140.70	37,000.00	37,000.00	-	0.00%
40750		SALE OF COPIES	184.15	593.00	350.00	(243.00)	-40.98%
40751		Police Report Fees	147.35	365.00	300.00	(65.00)	-17.81%
40761		PG&E Bill Collection Fee	4,255.75	4,000.00	6,000.00	2,000.00	50.00%
40780		Processing Fees	261,175.00	10,000.00	5,000.00	(5,000.00)	-50.00%
40790		Special Event Fees	34,988.98	113,000.00	80,000.00	(33,000.00)	-29.20%
40795		Facilities Rental Fees					
40805		Fire Service Chgs					
40901		INDIRECT COST REIMBURSEMENT	453,630.00	1,088,712.00	1,088,712.00	-	0.00%
40902		CONTRACTED SERVICES	5,280.00		5,280.00	5,280.00	-
40905		Successor Agency Admin Fees					
40920		Sale of Surplus Property					
40930		Insurance Reimbursements	45,744.75		45,744.75	45,744.75	-
40932		EMPLOYERS SHUTTLE FEES					
40940		Cash Handling Overage/Shortage	124.09				
40941		Returned Check Fees	50.00		50.00	50.00	-
40949		Prop Tax In-lieu		236,675.00	236,676.00	1.00	0.00%
40950		Miscellaneous Revenues	30,703.23		30,703.23	30,703.23	-
40956		Reimburse-Prior Yr Expenditure	3,074.60		3,074.60	3,074.60	-
40959		Reimbursed Expenses-Curr Year					

ACCT ID	DEPT ID	ACCT Description		Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID	Total					
40961		TRANSFERS FROM OTHER FUNDS		-	-	-	-
40968		OPERATING TRANSFERS IN		-	-	-	-
40970		ADMIN FEE FROM BPFA	12,916.65	31,000.00	31,000.00	-	0.00%
40972		ADMIN CHARGES - NER	2,083.35	5,000.00	5,000.00	-	0.00%
40974		Admin Charges - Baylands		174,000.00	174,000.00	-	0.00%
<b>Revenues</b>		<b>Totals</b>	<b>5,819,071.18</b>	<b>11,926,337.00</b>	<b>12,419,376.08</b>	<b>493,039.08</b>	<b>4.13%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51201	0100	P/T Salaries	3,731.35	9,939.00	8,700.00	(1,239.00)	-12.47%
51502	0100	City PERS contr	269.40	1,112.00	700.00	(412.00)	-37.05%
51507	0100	Medicare Tax	148.25	144.00	300.00	156.00	108.33%
51508	0100	Social Sec.Tax	56.64		100.00	100.00	
51509	0100	Cont Flex Benft	23,712.62	77,055.00	54,700.00	(22,355.00)	-29.01%
51602	0100	Dental Ins.	1,567.50	5,700.00	4,500.00	(1,200.00)	-21.05%
51603	0100	Vision Ins.	509.85	2,822.00	1,200.00	(1,622.00)	-57.48%
51605	0100	EMP ASSIST PROG	13.52		50.00	50.00	
51703	0100	INTERNET ALLOW	922.80	3,000.00	2,500.00	(500.00)	-16.67%
51704	0100	Auto Allowance	5,123.02	18,000.00	14,000.00	(4,000.00)	-22.22%
51706	0100	PHONE ALLOW	512.08	2,100.00	1,500.00	(600.00)	-28.57%
51710	0100	DEFERRED COMP				-	
51800	0100	Liability Ins	169.15	406.00	406.00	-	0.00%
51810	0100	WORKERS COMP	258.35	620.00	620.00	-	0.00%
52232	0100	MAINT STURCTURE	273.74			-	
52233	0100	MEMBERSHIPS				-	
52234	0100	OFFICE EXPENSE	10,184.82	9,060.00	18,000.00	8,940.00	98.68%
52235	0100	PROFESS SERVICE				-	
52241	0100	SPECIAL DEPT EX	955.66	11,050.00	11,050.00	-	0.00%
52243	0100	TRAVEL/TRAINING	4,669.11	8,500.00	8,500.00	-	0.00%
<b>City Council Total</b>			<b>53,077.86</b>	<b>149,508.00</b>	<b>126,826.00</b>	<b>(22,682.00)</b>	<b>-15.17%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
		DEPT ID Total	-	-	-	-	-
51101	0201	F/T Salaries	39,033.36	84,048.00	84,100.00	52.00	0.06%
51201	0201	P/T Salaries	1,327.55	-	2,600.00	2,600.00	0.00%
51502	0201	City PERS contr	5,967.42	13,254.00	13,254.00	-	0.00%
51506	0201	Life/ADD	96.36	324.00	324.00	-	0.00%
51507	0201	Medicare Tax	608.22	1,219.00	1,219.00	-	0.00%
51509	0201	Cont Flex Benft	3,218.69	7,168.00	7,168.00	-	0.00%
51511	0201	LONG TERM DISA	230.72	684.00	684.00	-	0.00%
51602	0201	Dental Ins.	418.00	912.00	912.00	-	0.00%
51603	0201	Vision Ins.	135.96	452.00	452.00	-	0.00%
51605	0201	EMP ASSIST PROG	14.57	32.00	32.00	-	0.00%
51704	0201	Auto Allowance	1,329.24	2,880.00	2,880.00	-	0.00%
51706	0201	PHONE ALLOW	155.04	336.00	336.00	-	0.00%
51800	0201	Liability Ins	1,432.10	3,437.00	3,437.00	-	0.00%
51810	0201	WORKERS COMP	2,183.75	5,241.00	5,241.00	-	0.00%
52231	0201	EQUIP MAINT	-	200.00	200.00	-	0.00%
52233	0201	MEMBERSHIPS	-	510.00	510.00	-	0.00%
52234	0201	OFFICE EXPENSE	1,588.37	8,100.00	8,100.00	-	0.00%
52241	0201	SPECIAL DEPT EX	4,622.18	14,000.00	12,000.00	(2,000.00)	-14.29%
52243	0201	TRAVEL/TRAINING	825.54	2,200.00	2,200.00	-	0.00%
<b>City Clerk Total</b>		<b>63,187.07</b>	<b>144,997.00</b>	<b>145,649.00</b>	<b>652.00</b>	<b>0.45%</b>	

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
		DEPT ID Total	-	-	-	-	-
51101	0203	F/T Salaries	128,224.78	277,190.00	277,000.00	(190.00)	-0.07%
51201	0203	P/T Salaries	-	-	-	-	-
51502	0203	City PERS contr	20,107.67	43,713.00	43,713.00	-	0.00%
51506	0203	Life/ADD	258.22	865.00	550.00	(315.00)	-36.42%
51507	0203	Medicare Tax	1,908.17	4,019.00	4,000.00	(19.00)	-0.47%
51507	0203	Social Security	-	-	-	-	-
51509	0203	Cont Flex Benft	12,908.47	25,715.00	25,715.00	-	0.00%
51511	0203	LONG TERM DISA	573.99	2,256.00	1,200.00	(1,056.00)	-46.81%
51602	0203	Dental Ins.	1,123.32	2,451.00	2,451.00	-	0.00%
51603	0203	Vision Ins.	365.53	1,214.00	800.00	(414.00)	-34.10%
51605	0203	EMP ASSIST PROG	39.21	86.00	86.00	-	0.00%
51704	0203	Auto Allowance	2,326.20	5,040.00	5,040.00	-	0.00%
51705	0203	Housing Allownc	-	-	-	-	-
51706	0203	PHONE ALLOW	155.04	336.00	336.00	-	0.00%
51709	0203	PARS Retirement	1,200.00	22,223.00	3,600.00	(18,623.00)	-83.80%
51710	0203	DEFERRED COMP	7,821.64	1,119.00	18,000.00	16,881.00	1508.58%
51800	0203	Liability Ins	4,722.50	11,334.00	11,334.00	-	0.00%
51810	0203	WORKERS COMP	7,202.10	17,285.00	17,285.00	-	0.00%
52231	0203	EQUIP MAINT	-	100.00	50.00	(50.00)	-50.00%
52233	0203	MEMBERSHIPS	1,400.00	3,415.00	3,415.00	-	0.00%
52234	0203	OFFICE EXPENSE	2,471.47	3,000.00	3,000.00	-	0.00%
52235	0203	PROFESS SERVICE	7,102.00	7,100.00	7,100.00	-	-
52241	0203	SPECIAL DEPT EX	1,038.21	1,200.00	1,200.00	-	-
52242	0203	SMALL TOOLS	33.87	50.00	50.00	-	-
52243	0203	TRAVEL/TRAINING	2,764.16	4,300.00	4,300.00	-	0.00%
53300	0203	EQUIP MAINT	-	-	-	-	-
<b>City Manager Total</b>			<b>203,746.55</b>	<b>425,661.00</b>	<b>430,225.00</b>	<b>4,564.00</b>	<b>1.07%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
		DEPT ID Total	-	-	-	-	-
51101	0205	Salaries	3,444.47	7,378.00	7,378.00	-	0.00%
51301	0205	Overtime	-	-	-	-	-
51502	0205	City PERS contr	546.11	1,164.00	1,164.00	-	0.00%
51506	0205	Life/ADD	11.99	40.00	40.00	-	0.00%
51507	0205	Medicare Tax	51.84	107.00	107.00	-	0.00%
51509	0205	Cont Flex Benefit	269.88	896.00	896.00	-	0.00%
51511	0205	LONG TERM DISA	21.56	60.00	60.00	-	0.00%
51602	0205	Dental Ins.	52.25	114.00	114.00	-	0.00%
51603	0205	Vision Ins.	16.94	56.00	56.00	-	0.00%
51605	0205	EMP ASSIST PROG	1.81	4.00	4.00	-	0.00%
51704	0205	Auto Allowance	110.76	240.00	240.00	-	0.00%
51800	0205	Liability Ins	125.85	302.00	302.00	-	0.00%
51810	0205	WORKERS COMP	191.65	460.00	460.00	-	0.00%
52234	0205	OFFICE EXPENSE	392.32	-	400.00	400.00	-
52235	0205	PROFESS SERVICE	128.04	22,000.00	21,600.00	(400.00)	-1.82%
52241	0205	SPECIAL DEPT EX	1,223.00	9,000.00	9,000.00	-	0.00%
<b>Co-sponsorships Total</b>			<b>6,588.47</b>	<b>41,821.00</b>	<b>41,821.00</b>	<b>-</b>	<b>0.00%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51101	0300	F/T Salaries	8,450.17	53,246.00	18,000.00	(35,246.00)	-66.19%
51201	0300	P/T Salaries	11,257.22	-	28,500.00	28,500.00	-69.04%
51502	0300	City PERS contr	1,218.02	8,397.00	2,600.00	(5,797.00)	-26.83%
51506	0300	Life/ADD	12.10	41.00	30.00	(11.00)	-15.80%
51507	0300	Medicare Tax	288.76	772.00	650.00	(122.00)	-
51508	0300	Social Sec.Tax	697.96	-	1,500.00	1,500.00	-
51509	0300	Cont Flex Benefit	1,020.27	15,142.00	2,100.00	(13,042.00)	-86.13%
51511	0300	LONG TERM DISA	31.24	151.00	70.00	(81.00)	-53.64%
51602	0300	Dental Ins.	52.25	741.00	150.00	(591.00)	-79.76%
51603	0300	Vision Ins.	17.05	367.00	50.00	(317.00)	-86.38%
51605	0300	EMP ASSIST PROG	1.87	4.00	4.00	-	0.00%
51704	0300	Auto Allowance	166.20	360.00	360.00	-	0.00%
51705	0300	Housing Allownc	138.48	300.00	300.00	-	0.00%
51800	0300	Liability Ins	907.10	2,177.00	2,177.00	-	0.00%
51810	0300	WORKERS COMP	1,383.35	3,320.00	3,320.00	-	0.00%
52234	0300	OFFICE EXPENSE	222.31	-	400.00	400.00	-
52235	0300	PROFESS SERVICE	3,551.00	-	3,600.00	3,600.00	-
52241	0300	SPECIAL DEPT EX	5,458.66	17,000.00	13,000.00	(4,000.00)	-23.53%
52243	0300	TRAVEL/TRAINING	115.00	500.00	500.00	-	0.00%
53200	0300	LAND ACQUISIT	75,769.46	-	75,769.46	75,769.46	-
<b>Open Space Total</b>			<b>110,758.47</b>	<b>102,518.00</b>	<b>153,080.46</b>	<b>50,562.46</b>	<b>49.32%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID	Total		-	-	-	-	-
51101	0400	F/T Salaries	203,891.24	442,596.00	430,000.00	(12,596.00)	-2.85%
51201	0400	P/T Salaries	953.60	-	3,400.00	3,400.00	
51301	0400	Overtime	1,915.82	5,000.00	5,000.00	-	0.00%
51502	0400	City PERS contr	30,682.98	69,797.00	65,000.00	(4,797.00)	-6.87%
51506	0400	Life/ADD	509.64	1,725.00	1,200.00	(525.00)	-30.43%
51507	0400	Medicare Tax	2,985.12	6,418.00	3,200.00	(3,218.00)	-50.14%
51508	0400	Social Sec.Tax	59.13	-	200.00	200.00	
51509	0400	Cont Flex Benft	33,646.98	84,043.00	75,000.00	(9,043.00)	-10.76%
51511	0400	LONG TERM DISA	1,118.26	3,603.00	2,500.00	(1,103.00)	-30.61%
51602	0400	Dental Ins.	2,351.25	5,130.00	5,130.00	-	0.00%
51603	0400	Vision Ins.	764.94	2,540.00	2,540.00	-	0.00%
51605	0400	EMP ASSIST PROG	81.99	179.00	179.00	-	0.00%
51704	0400	Auto Allowance	830.76	1,800.00	1,800.00	-	0.00%
51705	0400	Housing Allownc	692.28	1,500.00	1,500.00	-	0.00%
51800	0400	Liability Ins	7,540.40	18,097.00	18,097.00	-	0.00%
51810	0400	WORKERS COMP	11,500.00	27,600.00	27,600.00	-	0.00%
52221	0400	COMMUNICATION	132.99	150.00	150.00	-	0.00%
52231	0400	EQUIP MAINT	-	-	-	-	-
52233	0400	MEMBERSHIPS	220.00	740.00	740.00	-	0.00%
52234	0400	OFFICE EXPENSE	3,477.22	9,100.00	8,500.00	(600.00)	-6.59%
52235	0400	PROFESS SERVICE	48,590.80	85,000.00	85,000.00	-	0.00%
52241	0400	SPECIAL DEPT EX	750.00	750.00	750.00	-	0.00%
52243	0400	TRAVEL/TRAINING	2,609.58	8,060.00	8,060.00	-	0.00%
<b>Finance Total</b>			<b>355,304.98</b>	<b>773,828.00</b>	<b>745,546.00</b>	<b>(28,282.00)</b>	<b>-3.65%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51101	0402	F/T Salaries	53,217.94	131,258.00	125,000.00	(6,258.00)	-4.77%
51201	0402	P/T Salaries	874.36	-	1,000.00	1,000.00	
51502	0402	City PERS contr	8,162.65	20,699.00	19,500.00	(1,199.00)	-5.79%
51506	0402	Life/ADD	156.00	598.00	500.00	(98.00)	-16.39%
51507	0402	Medicare Tax	806.38	1,903.00	1,700.00	(203.00)	-10.67%
51508	0402	Social Sec.Tax	54.21	-	50.00	50.00	
51509	0402	Cont Flex Benefit	14,304.83	33,062.00	31,000.00	(2,062.00)	-6.24%
51511	0402	LONG TERM DISA	336.33	1,068.00	1,000.00	(68.00)	-6.37%
51602	0402	Dental Ins.	719.68	1,881.00	1,700.00	(181.00)	-9.62%
51603	0402	Vision Ins.	264.94	931.00	800.00	(131.00)	-14.07%
51605	0402	EMP ASSIST PROG	30.01	66.00	66.00	-	0.00%
51710	0402	DEFERRED COMP	1,448.80	3,938.00	3,200.00	(738.00)	-18.74%
51800	0402	Liability Ins	2,236.25	5,367.00	5,367.00	-	0.00%
51810	0402	WORKERS COMP	3,410.40	8,185.00	8,185.00	-	0.00%
52233	0402	MEMBERSHIPS	149.00	565.00	565.00	-	0.00%
52234	0402	OFFICE EXPENSE	3,888.55	2,400.00	5,000.00	2,600.00	108.33%
52235	0402	PROFESS SERVICE	31,796.60	64,100.00	64,100.00	-	0.00%
52241	0402	SPECIAL DEPT EX	-	500.00	500.00	-	0.00%
52242	0402	SMALL TOOLS	41.85	-	50.00	50.00	
52243	0402	TRAVEL/TRAINING	9,930.29	11,300.00	14,000.00	2,700.00	23.89%
53300	0402	EQUIPMENT	2,047.50	-	-	-	
<b>Human Resources Total</b>		<b>133,876.57</b>	<b>287,821.00</b>	<b>283,283.00</b>	<b>(4,538.00)</b>	<b>-1.58%</b>	

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
		DEPT ID Total	-	-	-	-	-
51201	0500	P/T Salaries	-	-	-	-	-
51502	0500	City PERS contr	-	-	-	-	-
51507	0500	Medicare Tax	-	-	-	-	-
52234	0500	OFFICE EXPENSE	109.26	-	100.00	100.00	-
52235	0500	PROFESS SERVICE	73,068.54	190,000.00	200,000.00	10,000.00	5.26%
52243	0500	TRAVEL/TRAINING	-	-	-	-	-
55950	0500	MISC EXPENSE	-	-	-	-	-
<b>City Attorney Total</b>		<b>73,177.80</b>	<b>190,000.00</b>	<b>200,100.00</b>	<b>10,100.00</b>	<b>5.32%</b>	

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
		DEPT ID Total	-	-	-	-	-
51101	0600	F/T Salaries	151,051.62	353,369.00	320,000.00	(33,369.00)	-9.44%
51201	0600	P/T Salaries	30,137.65	-	60,000.00	60,000.00	12.50%
51502	0600	City PERS contr	23,527.66	50,665.00	57,000.00	6,335.00	-6.76%
51506	0600	Life/ADD	340.06	1,287.00	1,200.00	(87.00)	1.48%
51507	0600	Medicare Tax	2,630.36	5,124.00	5,200.00	76.00	25.63%
51508	0600	Social Sec. Tax	1,868.52	1,990.00	2,500.00	510.00	-0.71%
51509	0600	Cont Flex Benefit	24,795.95	54,386.00	54,000.00	(386.00)	-20.57%
51511	0600	LONG TERM DISA	776.88	2,392.00	1,900.00	(492.00)	-
51602	0600	Dental Ins.	1,541.43	3,363.00	3,363.00	-	0.00%
51603	0600	Vision Ins.	501.38	1,665.00	1,665.00	-	0.00%
51605	0600	EMP ASSIST PROG	53.72	117.00	117.00	-	0.00%
51704	0600	Auto Allowance	1,578.48	3,420.00	3,420.00	-	0.00%
51706	0600	PHONE ALLOW	184.08	399.00	399.00	-	0.00%
51710	0600	DEFERRED COMP	1,459.20	2,938.00	3,000.00	62.00	2.11%
51800	0600	Liability Ins	6,020.00	14,448.00	14,448.00	-	0.00%
51810	0600	WORKERS COMP	9,181.65	22,036.00	22,036.00	-	0.00%
52231	0600	EQUIP MAINT	-	1,000.00	500.00	(500.00)	-50.00%
52233	0600	MEMBERSHIPS	425.00	850.00	850.00	-	0.00%
52234	0600	OFFICE EXPENSE	2,527.27	600.00	4,000.00	3,400.00	566.67%
52235	0600	PROFESS SERVICE	37,735.01	303,000.00	253,000.00	(50,000.00)	-16.50%
52241	0600	SPECIAL DEPT EX	1,442.10	4,000.00	4,000.00	-	0.00%
52243	0600	TRAVEL/TRAINING	270.00	6,000.00	6,000.00	(14,451.00)	-1.73%
		<b>Community Development</b>	<b>298,048.02</b>	<b>833,049.00</b>	<b>818,598.00</b>		

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
52232	0900	MAINT-STRUCT	2,190.00	5,000.00	5,000.00	-	0.00%
52235	0900	PROFESS SERVICE	-	-	-	-	-
52244	0900	UTILITIES	1,661.68	1,800.00	3,500.00	1,700.00	94.44%
52900	0900	CONTRIBUTIONS	19,102.00	23,000.00	20,000.00	(3,000.00)	-13.04%
<b>Library Total</b>			<b>22,953.68</b>	<b>29,800.00</b>	<b>28,500.00</b>	<b>(1,300.00)</b>	<b>-4.36%</b>

ACCT ID	DEPT ID	ACCT Description	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-
51101	2001	F/T Salaries	164,798.00	366,352.00	366,000.00	(352.00) -0.10%
51502	2001	City PERS contr	35,516.62	78,242.00	78,000.00	(242.00) -0.31%
51506	2001	Life/ADD	263.89	915.00	500.00	(415.00) -45.36%
51507	2001	Medicare Tax	2,420.20	5,312.00	5,300.00	(12.00) -0.23%
51509	2001	Cont Flex Benefit	22,836.88	52,146.00	52,500.00	354.00 0.68%
51511	2001	LONG TERM DISA	666.06	2,982.00	2,900.00	(82.00) -2.75%
51602	2001	Dental Ins.	1,149.50	2,622.00	2,650.00	28.00 1.07%
51603	2001	Vision Ins.	373.89	1,298.00	1,300.00	2.00 0.15%
51605	2001	EMP ASSIST PROG	40.03	92.00	100.00	8.00 8.70%
51705	2001	Housing Allownc	1,384.56	3,000.00	3,000.00	- 0.00%
51706	2001	PHONE ALLOW	498.36	660.00	900.00	240.00 36.36%
51800	2001	Liability Ins	6,241.25	14,979.00	14,979.00	- 0.00%
51810	2001	WORKERS COMP	9,518.75	22,845.00	22,845.00	- 0.00%
52200	2001	SAFETY CLOTHING	-	-	-	-
52221	2001	COMMUNICATION	-	-	-	-
52231	2001	EQUIP MAINT	-	350.00	350.00	- 0.00%
52233	2001	MEMBERSHIPS	700.00	600.00	700.00	100.00 16.67%
52234	2001	OFFICE EXPENSE	17.30	800.00	500.00	(300.00) -37.50%
52243	2001	TRAVEL/TRAINING	1,611.51	2,400.00	6,000.00	3,600.00 150.00%
<b>Police Administration Total</b>			<b>248,036.80</b>	<b>555,595.00</b>	<b>558,524.00</b>	<b>2,929.00 0.53%</b>
51101	2002	F/T Salaries	26,296.80	61,312.00	61,300.00	(12.00) -0.02%
51301	2002	Overtime	-	-	-	-
51502	2002	City PERS contr	4,113.89	9,669.00	9,600.00	(69.00) -0.71%
51506	2002	Life/ADD	92.08	331.00	350.00	19.00 5.74%
51507	2002	Medicare Tax	382.26	889.00	900.00	11.00 1.24%
51509	2002	Cont Flex Benefit	8,360.44	19,532.00	19,600.00	68.00 0.35%
51511	2002	LONG TERM DISA	165.55	499.00	500.00	1.00 0.20%
51602	2002	Dental Ins.	418.00	1,026.00	1,050.00	24.00 2.34%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
51603	2002	Vision Ins.	135.96	508.00	500.00	(8.00)	-1.57%
51605	2002	EMP ASSIST PROG	14.57	36.00	50.00	14.00	38.89%
51800	2002	Liability Ins	1,044.60	2,507.00	2,507.00	-	0.00%
51810	2002	WORKERS COMP	1,592.90	3,823.00	3,823.00	-	0.00%
52221	2002	COMMUNICATION	5,309.29	25,100.00	25,100.00	-	0.00%
52231	2002	EQUIP MAINT	477.05	7,110.00	6,000.00	(1,110.00)	-15.61%
52233	2002	MEMBERSHIPS	-	250.00	250.00	-	0.00%
52234	2002	OFFICE EXPENSE	113.35	1,950.00	1,950.00	-	0.00%
52235	2002	PROFESS SERVICE	162,401.69	179,410.00	312,400.00	132,990.00	74.13%
52241	2002	SPECIAL DEPT EX	66.14	-	-	-	-
52242	2002	SMALL TOOLS	1,505.89	2,150.00	2,150.00	-	0.00%
52243	2002	TRAVEL/TRAINING	212,490.46	316,102.00	448,030.00	131,928.00	41.74%
		<b>Police Records Total</b>					
51101	2003	F/T Salaries	465,787.18	1,171,150.00	990,000.00	(181,150.00)	-15.47%
51201	2003	P/T Salaries	2,496.60	-	5,800.00	5,800.00	
51301	2003	Overtime	126,725.09	120,000.00	200,000.00	80,000.00	66.67%
51302	2003	Holiday Pay	24,457.08	-	50,000.00	50,000.00	
51502	2003	City PERS contr	105,282.07	249,747.00	220,000.00	(29,747.00)	-11.91%
51503	2003	CITY PD EMPLOYEE	-	-	-	-	-
51506	2003	Life/ADD	1,171.55	4,688.00	2,500.00	(2,188.00)	-46.67%
51507	2003	Medicare Tax	9,003.18	16,982.00	18,000.00	1,018.00	5.99%
51508	2003	Social Sec. Tax	154.79	424.00	400.00	(24.00)	-5.66%
51509	2003	Cont Flex Benft	76,371.30	204,285.00	175,000.00	(29,285.00)	-14.34%
51511	2003	LONG TERM DISA	1,370.71	2,464.00	2,400.00	(64.00)	-2.60%
51602	2003	Dental Ins.	5,225.00	13,452.00	11,000.00	(2,452.00)	-18.23%
51603	2003	Vision Ins.	1,699.50	6,660.00	4,000.00	(2,660.00)	-39.94%
51605	2003	EMP ASSIST PROG	182.00	470.00	450.00	(20.00)	-4.26%
51706	2003	PHONE ALLOW	193.80	-	600.00	600.00	
51800	2003	Liability Ins	19,952.50	47,886.00	47,886.00	-	0.00%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51810	2003	WORKERS COMP	30,430.00	73,032.00	73,032.00	-	0.00%
52200	2003	SAFETY CLOTHING	4,244.16	17,100.00	14,000.00	(3,100.00)	-18.13%
52221	2003	COMMUNICATION				-	
52231	2003	EQUIP MAINT	26,962.13	66,700.00	60,000.00	(6,700.00)	-10.04%
52232	2003	MAINT-STRUCT				-	
52233	2003	MEMBERSHIPS	250.00	550.00	550.00	-	0.00%
52234	2003	OFFICE EXPENSE	1,180.84	3,530.00	3,500.00	(30.00)	-0.85%
52235	2003	PROFESS SERVICE	24,796.10	107,544.00	107,500.00	(44.00)	-0.04%
52241	2003	SPECIAL DEPT EX	8,029.24	13,100.00	13,100.00	-	0.00%
52242	2003	SMALL TOOLS	300.00	500.00	500.00	-	0.00%
52243	2003	TRAVEL/TRAINING	4,292.05	11,850.00	11,000.00	(850.00)	-7.17%
53300	2003	EQUIPMENT	27,551.01	36,000.00	76,000.00	40,000.00	111.11%
<b>Police Patrol Total</b>			<b>968,107.88</b>	<b>2,168,114.00</b>	<b>2,087,218.00</b>	<b>(80,896.00)</b>	<b>-3.73%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID	Total	-	-	-	-	-
51101	3001	F/T Salaries	417,402.33	1,021,250.00	920,000.00	(101,250.00)	-9.91%
51301	3001	Overtime	152,079.36	240,000.00	300,000.00	60,000.00	25.00%
51313	3001	PARAMEDIC PAY	24,797.40	-	60,000.00	60,000.00	-
51502	3001	City PERS contr	94,438.18	218,042.00	210,000.00	(8,042.00)	-3.69%
51506	3001	Life/ADD	1,073.35	3,943.00	3,000.00	(943.00)	-23.92%
51507	3001	Medicare Tax	7,810.02	14,808.00	16,000.00	1,192.00	8.05%
51509	3001	Cont Flex Benefit	95,490.14	218,621.00	215,000.00	(3,621.00)	-1.66%
51511	3001	LONG TERM DISA	1,084.56	449.00	2,500.00	2,051.00	456.79%
51602	3001	Dental Ins.	5,035.00	10,260.00	10,300.00	40.00	0.39%
51603	3001	Vision Ins.	1,637.68	5,080.00	3,500.00	(1,580.00)	-31.10%
51605	3001	EMP ASSIST PROG	170.41	358.00	350.00	(8.00)	-2.23%
51710	3001	DEFERRED COMP	1,638.73	5,117.00	4,200.00	(917.00)	-17.92%
51800	3001	Liability Ins	17,398.75	41,757.00	41,757.00	-	0.00%
51810	3001	WORKERS COMP	26,535.00	63,684.00	63,684.00	-	0.00%
52200	3001	SAFETY CLOTHING	3,111.03	13,200.00	13,200.00	-	0.00%
52221	3001	COMMUNICATION	6,017.06	14,960.00	14,960.00	-	0.00%
52231	3001	EQUIP MAINT	13,148.77	44,270.00	44,270.00	-	0.00%
52232	3001	MAINT-STRUCT	2,666.01	11,550.00	11,550.00	-	0.00%
52233	3001	MEMBERSHIPS	25.00	325.00	325.00	-	0.00%
52234	3001	OFFICE EXPENSE	1,085.33	5,600.00	4,000.00	(1,600.00)	-28.57%
52235	3001	PROFESSIONAL SERVICE	114,527.60	307,666.00	307,666.00	-	0.00%
52241	3001	SPECIAL DEPT EX	698.76	10,775.00	10,000.00	(775.00)	-7.19%
52242	3001	SMALL TOOLS	155.19	4,500.00	4,000.00	(500.00)	-11.11%
52243	3001	TRAVEL/TRAINING	1,532.30	6,375.00	6,000.00	(375.00)	-5.88%
52244	3001	UTILITIES	6,331.83	16,000.00	16,000.00	-	0.00%
53301	3001	SINKING FD REPL	-	20,500.00	20,500.00	-	0.00%
<b>Fire Total</b>			<b>995,889.79</b>	<b>2,299,090.00</b>	<b>2,302,762.00</b>	<b>3,672.00</b>	<b>0.16%</b>
52236	3100	EQUIP RENTAL	5,826.84	14,000.00	7,000.00	(7,000.00)	-50.00%

ACCT ID	DEPT ID	ACCT Description	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-
53301	3100	IMPROVEMENTS				
		Fire Capital Total	5,826.84	14,000.00	7,000.00	(7,000.00) -50.00%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID	Total	-	-	-	-	-
51101	4001	F/T Salaries	108,215.00	283,599.00	250,000.00	(33,599.00)	-11.85%
51201	4001	P/T Salaries	5,592.40	-	14,000.00	14,000.00	0.00%
51301	4001	Overtime	276.38	500.00	500.00	-	-10.56%
51502	4001	City PERS contr	14,941.80	44,724.00	40,000.00	(4,724.00)	-34.46%
51506	4001	Life/ADD	238.16	1,068.00	700.00	(368.00)	-2.72%
51507	4001	Medicare Tax	1,612.14	4,112.00	4,000.00	(112.00)	-
51508	4001	Social Security Tax	346.73	-	800.00	800.00	-
51509	4001	Cont Flex Benefit	17,030.70	50,354.00	45,000.00	(5,354.00)	-10.63%
51511	4001	LONG TERM DISA	517.24	2,308.00	2,000.00	(308.00)	-13.34%
51602	4001	Dental Ins.	1,057.49	3,078.00	2,200.00	(878.00)	-28.53%
51603	4001	Vision Ins.	359.47	1,524.00	900.00	(624.00)	-40.94%
51605	4001	EMP ASSIST PROG	50.11	107.00	107.00	-	0.00%
51704	4001	Auto Allowance	830.76	1,800.00	1,800.00	-	0.00%
51705	4001	Housing Allownc	692.40	1,500.00	1,500.00	-	0.00%
51706	4001	PHONE ALLOW	229.80	498.00	498.00	-	0.00%
51800	4001	Liability Ins	4,831.65	11,596.00	11,596.00	-	0.00%
51810	4001	WORKERS COMP	7,368.75	17,685.00	17,685.00	-	0.00%
52200	4001	SAFETY CLOTHING	-	150.00	150.00	-	0.00%
52221	4001	COMMUNICATION	288.34	1,300.00	1,000.00	(300.00)	-23.08%
52231	4001	EQUIP MAINT	-	1,700.00	700.00	(1,000.00)	-58.82%
52233	4001	MEMBERSHIPS	179.00	530.00	530.00	-	0.00%
52234	4001	OFFICE EXPENSE	2,408.97	6,894.00	5,000.00	(1,894.00)	-27.47%
52235	4001	PROFESSIONAL SERVICE	1,990.00	1,000.00	3,000.00	2,000.00	200.00%
52241	4001	SPECIAL DEPT EX	-	3,900.00	2,800.00	(1,100.00)	-28.21%
52243	4001	TRAVEL/TRAINING	899.35	4,845.00	4,800.00	(45.00)	-0.93%
<b>PW Administration Total</b>			<b>169,956.64</b>	<b>444,772.00</b>	<b>411,266.00</b>	<b>(33,506.00)</b>	<b>-7.53%</b>
51101	4002	F/T Salaries	43,081.50	108,098.00	100,000.00	(8,098.00)	-7.49%
51301	4002	Overtime	2,979.12	8,000.00	8,000.00	-	0.00%

ACCT ID	DEPT ID	ACCT Description	Budget FY 13-14	December FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID Total		-	-	-	-	-
51502	4002	City PERS contr	6,747.22	17,047.00	15,000.00	(2,047.00)	-12.01%
51506	4002	Life/ADD	104.55	405.00	220.00	(185.00)	-45.68%
51507	4002	Medicare Tax	613.52	1,567.00	1,500.00	(67.00)	-4.28%
51509	4002	Cont Flex Benefit	6,331.68	14,784.00	14,784.00	-	0.00%
51511	4002	LONG TERM DISA	248.86	880.00	600.00	(280.00)	-31.82%
51602	4002	Dental Ins.	460.79	1,140.00	800.00	(340.00)	-29.82%
51603	4002	Vision Ins.	149.95	564.00	300.00	(264.00)	-46.81%
51605	4002	EMP ASSIST PROG	16.04	40.00	40.00	-	0.00%
51706	4002	PHONE ALLOW	145.44	315.00	315.00	-	0.00%
51800	4002	Liability Ins	1,841.75	4,420.00	4,420.00	-	0.00%
51810	4002	WORKERS COMP	2,808.75	6,741.00	6,741.00	-	0.00%
52200	4002	SAFETY CLOTHING	-	1,200.00	600.00	(600.00)	-50.00%
52221	4002	COMMUNICATION	52.58	650.00	150.00	(500.00)	-76.92%
52231	4002	EQUIP MAINT	5,989.27	12,579.00	12,579.00	-	0.00%
52232	4002	MAINT-STRUCT	76,896.88	94,000.00	175,000.00	81,000.00	86.17%
52233	4002	MEMBERSHIPS	-	232.00	232.00	-	0.00%
52234	4002	OFFICE EXPENSE	1,060.37	1,125.00	1,125.00	-	0.00%
52235	4002	PROFESS SERVICE	3,671.23	16,500.00	16,500.00	-	0.00%
52236	4002	EQUIP RENTAL	10,853.57	5,000.00	10,853.57	5,853.57	117.07%
52241	4002	SPECIAL DEPT EX	36,997.59	-	40,000.00	40,000.00	-
52242	4002	SMALL TOOLS	353.19	5,620.00	5,000.00	(620.00)	-11.03%
52243	4002	TRAVEL AND TRAINING	17.20	500.00	500.00	-	0.00%
52244	4002	UTILITIES	20,251.29	58,000.00	58,000.00	-	0.00%
55200	4002	INTEREST	834.78	-	-	-	-
<b>PW Streets Total</b>			<b>222,507.12</b>	<b>359,407.00</b>	<b>473,259.57</b>	<b>113,852.57</b>	<b>31.68%</b>
51101	4003	F/T Salaries	35,084.30	54,793.00	63,000.00	8,207.00	14.98%
51301	4003	Overtime	1,992.33	6,000.00	4,000.00	(2,000.00)	-33.33%
51502	4003	City PERS contr	3,650.83	9,067.00	8,000.00	(1,067.00)	-11.77%
51506	4003	Life/ADD	81.51	284.00	250.00	(34.00)	-11.97%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51507	4003	Medicare Tax	569.77	834.00	1,200.00	366.00	43.88%
51509	4003	Cont Flex Benft	7,334.91	16,307.00	16,307.00	-	0.00%
51511	4003	LONG TERM DISA	146.52	468.00	468.00	-	0.00%
51602	4003	Dental Ins.	365.75	798.00	798.00	-	0.00%
51603	4003	Vision Ins.	119.02	395.00	395.00	-	0.00%
51605	4003	EMP ASSIST PROG	12.76	28.00	28.00	-	0.00%
51706	4003	PHONE ALLOW	135.72	294.00	294.00	-	0.00%
51800	4003	Liability Ins	979.60	2,351.00	2,351.00	-	0.00%
51810	4003	WORKERS COMP	1,493.75	3,585.00	3,585.00	-	0.00%
52200	4003	SAFETY CLOTHING	272.09	1,200.00	800.00	(400.00)	-33.33%
52221	4003	COMMUNICATION	76.65	400.00	200.00	(200.00)	-50.00%
52231	4003	EQUIP MAINT	2,208.31	16,600.00	16,600.00	-	0.00%
52232	4003	MAINT-STRUCT	16,710.31	37,000.00	37,000.00	-	0.00%
52233	4003	MEMBERSHIPS	472.00	200.00	472.00	272.00	136.00%
52234	4003	OFFICE EXPENSE	413.30	300.00	500.00	200.00	66.67%
52235	4003	PROFESS SERVICE	17,182.66	48,300.00	48,300.00	-	0.00%
52241	4003	SPECIAL DEPT EX	-	-	-	-	-
52242	4003	SMALL TOOLS	657.45	5,000.00	1,200.00	(3,800.00)	-76.00%
52243	4003	TRAVEL/TRAINING	-	250.00	250.00	-	0.00%
52244	4003	UTILITIES	49,180.66	42,250.00	93,000.00	50,750.00	120.12%
<b>PW Building and Grounds</b>			<b>139,140.20</b>	<b>246,704.00</b>	<b>298,998.00</b>	<b>52,294.00</b>	<b>21.20%</b>
51101	4004	F/T Salaries	30,049.60	78,163.00	60,399.70	(17,763.30)	-22.73%
51301	4004	Overtime	6,950.27	1,500.00	13,000.00	11,500.00	766.67%
51502	4004	City PERS contr	4,556.40	9,812.00	9,812.00	-	0.00%
51506	4004	Life/ADD	101.14	336.00	336.00	-	0.00%
51507	4004	Medicare Tax	496.81	1,133.00	1,133.00	-	0.00%
51508	4004	Social Sec. Tax	-	988.00	-	(988.00)	-100.00%
51509	4004	Cont Flex Benft	7,996.65	17,920.00	17,920.00	-	0.00%
51511	4004	LONG TERM DISA	181.99	506.00	506.00	-	0.00%

ACCT ID	DEPT ID	ACCT Description	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-
51602	4004	Dental Ins.	522.50	1,140.00	1,140.00	0.00%
51603	4004	Vision Ins.	169.95	564.00	564.00	0.00%
51605	4004	EMP ASSIST PROG	18.20	40.00	40.00	0.00%
51606	4004	PHONE ALLOW	193.80	-	400.00	400.00
51800	4004	Liability Ins	-	3,196.00	3,196.00	0.00%
51810	4004	WORKERS COMP	-	4,874.00	4,874.00	0.00%
52200	4004	SAFETY CLOTHING	405.38	1,200.00	1,200.00	0.00%
52221	4004	COMMUNICATION	17.42	-	40.00	40.00
52231	4004	EQUIP MAINT	2,370.91	6,800.00	6,800.00	0.00%
52232	4004	MAINT-STRUCT	18,340.57	10,560.00	56,000.00	430.30%
52233	4004	MEMBERSHIPS	-	125.00	125.00	0.00%
52235	4004	PROFESS SERVICE	4,186.23	18,380.00	18,380.00	0.00%
52236	4004	EQUIP RENTAL	-	1,000.00	1,000.00	0.00%
52242	4004	SMALL TOOLS	829.45	500.00	1,200.00	140.00%
52243	4004	TRAVEL/TRAINING	-	200.00	200.00	0.00%
<b>PW Park Maintenance Totals</b>			<b>77,387.27</b>	<b>158,937.00</b>	<b>198,265.70</b>	<b>24.74%</b>
51101	4005	F/T Salaries	-	-	-	-
51301	4005	Overtime	-	-	-	-
51502	4005	City PERS contr	-	-	-	-
51506	4005	Life/ADD	-	-	-	-
51507	4005	Medicare Tax	-	-	-	-
51509	4005	Cont Flex Benefit	-	-	-	-
51511	4005	LONG TERM DISA	-	-	-	-
51602	4005	Dental Ins.	-	-	-	-
51603	4005	Vision Ins.	-	-	-	-
51605	4005	EMP ASSIST PROG	-	-	-	-
51800	4005	Liability Ins	-	-	-	-
51810	4005	WORKERS COMP	-	-	-	-
52200	4005	SAFETY CLOTHING	272.08	1,200.00	1,000.00	-16.67%
					(200.00)	

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID	Total	-	-	-	-	-
52221	4005	COMMUNICATION	370.75	500.00	500.00	-	0.00%
52231	4005	EQUIP MAINT	4,431.55	14,379.00	14,379.00	-	0.00%
52232	4005	MAINT-STRUCT	41,737.35	22,362.00	72,500.00	50,138.00	224.21%
52233	4005	MEMBERSHIPS	-	-	-	-	-
52235	4005	PROFESS SERVICE	23,458.10	101,333.00	50,000.00	(51,333.00)	-50.66%
52236	4005	EQUIP RENTAL	-	4,000.00	4,000.00	-	0.00%
52242	4005	SMALL TOOLS	1,690.75	5,920.00	5,900.00	(20.00)	-0.34%
52243	4005	TRAVEL/TRAINING	-	-	-	-	-
<b>PW Landscape Maintenance</b>			<b>71,960.58</b>	<b>149,694.00</b>	<b>148,279.00</b>	<b>(1,415.00)</b>	<b>-0.95%</b>
51101	4050	F/T Salaries	13,198.00	5,000.00	5,000.00	(8,198.00)	-62.12%
51502	4050	City PERS contr	2,081.00	1,000.00	1,000.00	(1,081.00)	-51.95%
51506	4050	Life/ADD	71.00	35.00	35.00	(36.00)	-50.70%
51507	4050	Medicare Tax	191.00	80.00	80.00	(111.00)	-58.12%
51509	4050	Cont Flex Benefit	896.00	450.00	450.00	(446.00)	-49.78%
51511	4050	LONG TERM DISA	107.00	50.00	50.00	(57.00)	-53.27%
51602	4050	Dental Ins.	114.00	60.00	60.00	(54.00)	-47.37%
51603	4050	Vision Ins.	56.00	25.00	25.00	(31.00)	-55.36%
51605	4050	EMP ASSIST PROG	4.00	2.00	2.00	(2.00)	-50.00%
51800	4050	Liability Ins	225.00	540.00	540.00	-	0.00%
51810	4050	WORKERS COMP	342.90	823.00	823.00	-	0.00%
52200	4050	SAFETY CLOTHING	-	150.00	75.00	(75.00)	-50.00%
52221	4050	COMMUNICATION	1,162.66	3,000.00	3,000.00	-	0.00%
52231	4050	EQUIP MAINT	336.54	500.00	500.00	-	0.00%
52232	4050	MAINT-STRUCT	1,100.00	2,000.00	2,000.00	-	0.00%
52234	4050	OFFICE EXPENSE	32.69	250.00	250.00	-	0.00%
52241	4050	SPECIAL DEPT EX	-	26,226.00	26,000.00	(226.00)	-0.86%
52243	4050	TRAVEL/TRAINING	-	800.00	400.00	(400.00)	-50.00%
53300	4050	EQUIPMENT	-	-	25,000.00	25,000.00	-
<b>Emergency Operations Totals</b>			<b>3,199.79</b>	<b>51,007.00</b>	<b>65,290.00</b>	<b>14,283.00</b>	<b>28.00%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51101	5001	F/T Salaries Parks Admin	51,946.08	115,226.00	110,000.00	(5,226.00)	-4.54%
51201	5001	P/T Salaries Parks Admin	1,775.41	-	3,000.00	3,000.00	
51502	5001	City PERS contr Parks Admin	7,888.24	17,509.00	17,000.00	(509.00)	-2.91%
51506	5001	Life/ADD Parks Admin	141.29	471.00	400.00	(71.00)	-15.07%
51507	5001	Medicare Tax Parks Admin	792.05	1,671.00	1,671.00	-	0.00%
51508	5001	Social Sec. Tax Parks Admin	68.20	260.00	150.00	(110.00)	-42.31%
51509	5001	Cont Flex Benift Parks Admin	10,211.07	24,908.00	23,000.00	(1,908.00)	-7.66%
51511	5001	LONG TERM DISA Parks Admin	275.96	904.00	600.00	(304.00)	-33.63%
51602	5001	Dental Ins. Parks Admin	679.25	1,482.00	1,482.00	-	0.00%
51603	5001	Vision Ins. Parks Admin	220.88	734.00	500.00	(234.00)	-31.88%
51605	5001	EMP ASSIST PROG Parks Admin	23.59	52.00	50.00	(2.00)	-3.85%
51704	5001	Auto Allowance Parks Admin	332.28	720.00	720.00	-	0.00%
51705	5001	Housing Allownc Parks Admin	276.96	600.00	600.00	-	0.00%
51800	5001	Liability Ins Parks Admin	-	4,711.00	4,711.00	-	0.00%
51810	5001	WORKERS COMP Parks Admin	-	7,185.00	7,185.00	-	0.00%
52231	5001	EQUIP MAINT Parks Admin	-	200.00	100.00	(100.00)	-50.00%
52233	5001	MEMBERSHIPS Parks Admin	850.00	800.00	850.00	50.00	6.25%
52234	5001	OFFICE EXPENSE Parks Admin	3,427.01	7,200.00	7,200.00	-	0.00%
52235	5001	PROFESSIONAL SERVICE Parks Admin	5,008.92	7,500.00	7,500.00	-	0.00%
52241	5001	SPECIAL DEPT EX Parks Admin	551.00	1,690.00	1,500.00	(190.00)	-11.24%
52242	5001	SMALL TOOLS Parks Admin	19.52	100.00	50.00	(50.00)	-50.00%
52243	5001	TRAVEL/TRAINING Parks Admin	93.00	3,650.00	1,000.00	(2,650.00)	-72.60%
<b>P&amp;R Administration Totals</b>			<b>84,580.71</b>	<b>197,573.00</b>	<b>189,269.00</b>	<b>(8,304.00)</b>	<b>-4.20%</b>
A01		Basketball	-	-	-	-	-
A02		Adult Softball	2,144.94	3,731.00	3,731.00	-	0.00%
A03		Volleyball	-	-	-	-	-
A04		Open Gym	1,263.57	-	2,500.00	2,500.00	

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
	C01	Art - Youth	810.69	1,140.00	1,600.00	460.00	40.35%
	C03	Capoeira - Youth	374.40		700.00	700.00	
	C06	Tae Kwon Do - Youth	921.05		1,800.00	1,800.00	
	C08	Tennis - Youth	331.20		600.00	600.00	
	C09	Yoga		-	-	-	-
	C10	Tiny Tots	1,963.32	726.00	4,000.00	3,274.00	450.96%
	C11	Meditation		-	-	-	-
	C12	Zumba		-	-	-	-
	C21	Lego Camp	3,600.00	806.00	3,600.00	2,794.00	346.65%
	C22	Hiking Camp		-	-	-	-
	C23	Sports Camp		-	-	-	-
	C24	Baton		-	-	-	-
	C38	Sports Camp		-	-	-	-
	C50	Oil Painting	1,102.78	2,880.00	2,880.00	-	0.00%
	C51	Adult Tae Kwon Do	472.92	960.00	960.00	-	0.00%
	C52	Tai Chi		983.00	-	(983.00)	-100.00%
	C53	Adult Tennis		79.00	-	(79.00)	-100.00%
	C54	Yoga	3,654.06	2,453.00	7,500.00	5,047.00	205.75%
	C55	Capoeira Adult		-	-	-	-
	C56	Vinyasa Yoga		-	-	-	-
	D01	Spring Camp	200.93	2,149.00	6,000.00	3,851.00	179.20%
	D02	Summer Camp	43,351.00	18,336.00	43,351.00	25,015.00	136.43%
	D03	Winter Camp	622.93	2,976.00	3,000.00	24.00	0.81%
	E02	Day in the Park	19,506.10	21,944.00	20,000.00	(1,944.00)	-8.86%
	E03	Brisbane Derby		3,738.00	-	(3,738.00)	-100.00%
	E04	Brisbane day at Giants		1,010.00	1,000.00	(10.00)	-0.99%
	E06	Volunteer of the Year	146.33		150.00	150.00	
	E07	Co-Sponsored Events		-	-	-	-
	E08	Lagoon Clean-up	1,313.32	870.00	1,313.32	443.32	50.96%
	E09	Beautification Day	57.74	724.00	724.00	-	0.00%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID Total		-	-	-	-	-
	E10	Festival of Lights	5,076.32	4,154.00	5,100.00	946.00	22.77%
	E11	Concerts in the Park	9,280.80	9,000.00	9,280.80	280.80	3.12%
	E16	Hydrant Painting	500.00	500.00	100.00	(400.00)	-80.00%
	E17	Movies at the Marina	15.76		20.00	20.00	
	F01	Mission Blue Center	20,199.56	23,872.00	40,000.00	16,128.00	67.56%
	F02	Community Center	22,311.29	15,703.00	44,000.00	28,297.00	180.20%
	F03	Community Park	14,723.70	28,652.00	29,000.00	348.00	1.21%
	F04	Lipman Gym	2,541.61	-	5,000.00	5,000.00	
	F05	BES - Modular	2,457.29	6,271.00	6,271.00	-	0.00%
	F06	Mission Blue Tennis Court	-	3,133.00	1,500.00	(1,633.00)	-52.12%
	F07	Lipman Tennis Court	1,375.86	-	1,500.00	1,500.00	
	F08	Sunrise Room	8,889.75	4,507.00	17,000.00	12,493.00	277.19%
	F09	Teen Center	576.73	5,807.00	1,000.00	(4,807.00)	-82.78%
	F10	4 Solano Drive	561.34	1,431.00	1,000.00	(431.00)	-30.12%
	F11	BES Restroom	968.40		2,000.00	2,000.00	
	F12	Lipman Portable Toilet	1,828.05	3,700.00	3,700.00	-	0.00%
	F13	Fisherman Park Portable Toilet	1,888.30	3,200.00	3,200.00	-	0.00%
	F14	MBC Restroom	330.31		600.00	600.00	
	F15	Sign Board	473.36	-	1,000.00	1,000.00	
	F16	Crocker Park Trail	-		-	-	
	F17	Community Pool	18,518.75		40,000.00	40,000.00	
	F18	Skate Park	-		-	-	
	F19	Park Lane Basketball Ct.	130.99		200.00	200.00	
	F20	Dog Park	-		-	-	
	F21	Firth Park	-		-	-	
	F22	City Hall	349.76		350.00	350.00	
	F23	Community Garden	-		-	-	
	FF1	Mission Blue Field	23,993.57	31,544.00	45,000.00	13,456.00	42.66%
	FF11	BES Restroom	-	943.00	-	(943.00)	-100.00%
	RO1	Preschool	11,718.34	2,023.00	23,000.00	20,977.00	1036.93%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
	R02	KinderCare	4,779.07	946.00	9,500.00	8,554.00	904.23%
	R03	After School Club Rec	32,419.66	5,259.00	64,000.00	58,741.00	1116.96%
	R04	Summer Pre-School	1,601.55	2,149.00	2,000.00	(149.00)	-6.93%
	S01	Sunrise Room Operations	10,664.25	21,000.00	21,000.00	-	-
	S02	Bingo	307.52	1,056.00	1,056.00	-	0.00%
	S03	Agile Aging		1,450.00	700.00	(750.00)	-51.72%
	S04	Movie Day	25.42	168.00	50.00	(118.00)	-70.24%
	S06	Art Class	1,200.00	3,110.00	2,500.00	(610.00)	-19.61%
	S08	Computer Class		2,150.00	1,000.00	(1,150.00)	-53.49%
	SC3	Senior Club	18,928.07	23,200.00	36,000.00	12,800.00	55.17%
	SD1	BES Contribution	-	38,000.00	38,000.00	-	0.00%
	SD2	High School Bus	44,500.00	85,000.00	85,000.00	-	0.00%
	T01	Youth Advisory Committee		600.00	600.00	-	0.00%
	T03	Field Trips		1,300.00	1,300.00	-	0.00%
	T04	Teen Dances	648.90	1,600.00	1,600.00	-	0.00%
	T06	Teen Library	94.77		500.00	500.00	-
	Y01	K-5th Grade Basketball	193.55	417.00	417.00	-	0.00%
	Y02	6-8th Grade Basketball	3,182.57	4,920.00	5,000.00	80.00	1.63%
	Y03	Youth Baseball		2,723.00	2,723.00	-	0.00%
	Y04	K-5th Grade Flag Football	971.15		971.15	971.15	-
	Y05	6-8th Grade Flag Football	2,513.18	2,100.00	2,513.18	413.18	19.68%
	Y06	6-8th Grade Volleyball	1,531.35	2,030.00	2,000.00	(30.00)	-1.48%
	Y11	Lipman Uniform	490.50		490.50	490.50	-
	51101	5002 F/T Salaries	7,647.73	94,395.00	16,000.00	(78,395.00)	-83.05%
	51201	5002 P/T Salaries				-	-
	51502	5002 City PERS contr	1,206.49	2,571.00	2,500.00	(71.00)	-2.76%
	51506	5002 Life/ADD	24.09	81.00	50.00	(31.00)	-38.27%
	51507	5002 Medicare Tax	111.24	1,369.00	250.00	(1,119.00)	-81.74%
	51508	5002 Social Sec.Tax		4,842.00		(4,842.00)	-100.00%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51509	5002	Cont Flex Benft	2,040.38	4,659.00	4,200.00	(459.00)	-9.85%
51511	5002	LONG TERM DISA	47.68	133.00	100.00	(33.00)	-24.81%
51602	5002	Dental Ins	104.50	228.00	228.00	-	0.00%
51603	5002	Vision Ins.	33.99	113.00	70.00	(43.00)	-38.05%
51605	5002	EMP ASSIST PROG	3.63	8.00	8.00	-	0.00%
51706	5002	PHONE ALLOW	38.60	84.00	84.00	-	0.00%
51800	5002	Liability Ins		3,860.00	3,860.00	-	0.00%
51810	5002	WORKERS COMP		5,886.00	5,886.00	-	0.00%
<b>P&amp;R Facilities</b>			<b>11,258.33</b>	<b>118,229.00</b>	<b>33,236.00</b>	<b>(84,993.00)</b>	<b>-71.89%</b>
51101	5003	F/T Salaries Youth Activitie	22,943.18	219,383.00	47,000.00	(172,383.00)	-78.58%
51201	5003	P/T Salaries Youth Activitie	-	-	-	-	-
51502	5003	City PERS contr Youth Activiti	3,619.36	7,712.00	7,500.00	(212.00)	-2.75%
51506	5003	Life/ADD Youth Activiti	72.27	243.00	150.00	(93.00)	-38.27%
51507	5003	Medicare Tax Youth Activiti	333.60	3,181.00	700.00	(2,481.00)	-77.99%
51508	5003	Social Sec.Tax Youth Activiti	-	10,570.00	(10,570.00)	-100.00%	-
51509	5003	Cont Flex Benft Youth Activiti	5,650.44	12,902.00	12,000.00	(902.00)	-6.99%
51511	5003	LONG TERM DISA Youth Activiti	143.05	398.00	300.00	(98.00)	-24.62%
51602	5003	Dental Ins. Youth Activiti	313.50	684.00	650.00	(34.00)	-4.97%
51603	5003	Vision Ins. Youth Activiti	101.70	339.00	250.00	(89.00)	-26.25%
51605	5003	EMP ASSIST PROG Youth Activiti	10.89	24.00	24.00	-	0.00%
51706	5003	PHONE ALLOW Youth Activiti	116.28	252.00	252.00	-	0.00%
51800	5003	Liability Ins Youth Activiti	-	8,970.00	8,970.00	-	0.00%
51810	5003	WORKERS COMP Youth Activiti	-	13,681.00	13,681.00	-	0.00%
<b>P&amp;R Youth Totals</b>			<b>33,304.27</b>	<b>278,339.00</b>	<b>91,477.00</b>	<b>(186,862.00)</b>	<b>-67.13%</b>
51101	5005	F/T Salaries Senior Citizens	7,647.73	38,424.00	16,000.00	(22,424.00)	-58.36%
51201	5005	P/T Salaries Senior Citizens	-	-	-	-	-
51301	5005	Overtime Senior Citizens	-	-	-	-	-

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51502	5005	City PERS contr Senior Citizen	1,206.49	6,059.00	2,500.00	(3,559.00)	-58.74%
51506	5005	Life/ADD Senior Citizens	24.09	81.00	50.00	(31.00)	-38.27%
51507	5005	Medicare Tax Senior Citizens	111.24	557.00	250.00	(307.00)	-55.12%
51508	5005	Social Sec. Tax Senior Citizens	-	-	-	-	-
51509	5005	Cont Flex Benft Senior Citizen	2,040.38	4,659.00	4,200.00	(459.00)	-9.85%
51511	5005	LONG TERM DISA Senior Citizens	47.68	133.00	100.00	(33.00)	-24.81%
51602	5005	Dental Ins. Senior Citizens	104.50	228.00	228.00	-	0.00%
51603	5005	Vision Ins. Senior Citizens	33.99	113.00	70.00	(43.00)	-38.05%
51605	5005	EMP ASSIST PROG Senior Citizen	3.63	8.00	8.00	-	0.00%
51706	5005	PHONE ALLOW Senior Citizens	38.76	84.00	84.00	-	0.00%
51800	5005	Liability Ins Senior Citizens	-	1,571.00	1,571.00	-	0.00%
51810	5005	WORKERS COMP Senior Citizens	-	2,396.00	2,396.00	-	0.00%
<b>P&amp;R Seniors Totals</b>		<b>11,258.49</b>	<b>54,313.00</b>	<b>27,457.00</b>	<b>(26,856.00)</b>	<b>-49.45%</b>	
51101	5006	F/T Salaries SPL Events/Comm	7,647.69	16,300.00	16,000.00	(300.00)	-1.84%
51201	5006	P/T Salaries SPL Events/Comm	-	-	-	-	-
51502	5006	City PERS contr SPL Events/Comm	1,206.37	2,571.00	2,500.00	(71.00)	-2.76%
51506	5006	Life/ADD SPL Events/Comm	24.09	81.00	50.00	(31.00)	-38.27%
51507	5006	Medicare Tax SPL Events/Comm	111.36	236.00	250.00	14.00	5.93%
51509	5006	Cont Flex Benft SPL Events/Comm	2,040.70	4,659.00	4,200.00	(459.00)	-9.85%
51511	5006	LONG TERM DISA SPL Events/Comm	47.69	133.00	100.00	(33.00)	-24.81%
51602	5006	Dental Ins. SPL Events/Comm	104.50	228.00	228.00	-	0.00%
51603	5006	Vision Ins. SPL Events/Comm	33.99	113.00	70.00	(43.00)	-38.05%
51605	5006	EMP ASSIST PROG SPL Events/Comm	3.68	8.00	8.00	-	0.00%
51706	5006	PHONE ALLOW SPL Events/Comm	38.76	84.00	84.00	-	0.00%
51800	5006	Liability Ins SPL Events/Comm	-	666.00	666.00	-	0.00%
51810	5006	WORKERS COMP SPL Events/Comm	-	1,016.00	1,016.00	-	0.00%
<b>P&amp;R Special Events Totals</b>		<b>11,258.83</b>	<b>26,095.00</b>	<b>25,172.00</b>	<b>(923.00)</b>	<b>-3.54%</b>	
51101	5007	F/T Salaries Teen Center	19,119.37	81,576.00	32,000.00	(49,576.00)	-60.77%

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
DEPT ID Total			-	-	-	-	-
51502	5007	City PERS contr Teen Center	3,016.11	6,426.00	6,400.00	(26.00)	-0.40%
51506	5007	Life/ADD Teen Center	60.28	203.00	150.00	(53.00)	-26.11%
51507	5007	Medicare Tax Teen Center	277.92	1,183.00	600.00	(583.00)	-49.28%
51508	5007	Social Sec.Tax Teen Center	-	2,531.00	-	(2,531.00)	-100.00%
51509	5007	Cont Flex Benft Teen Center	3,923.79	8,960.00	8,200.00	(760.00)	-8.48%
51511	5007	LONG TERM DISA Teen Center	119.24	332.00	250.00	(82.00)	-24.70%
51602	5007	Dental Ins. Teen Center	261.25	570.00	570.00	-	0.00%
51603	5007	Vision Ins. Teen Center	85.03	282.00	200.00	(82.00)	-29.08%
51605	5007	EMP ASSIST PROG Teen Center	9.13	20.00	20.00	-	0.00%
51706	5007	PHONE ALLOW Teen Center	96.96	210.00	210.00	-	0.00%
51800	5007	Liability Ins Teen Center	-	3,335.00	3,335.00	-	0.00%
51810	5007	WORKERS COMP Teen Center	-	5,087.00	5,087.00	-	0.00%
<b>P&amp;R Teen Activities Totals</b>			<b>26,969.08</b>	<b>110,715.00</b>	<b>57,022.00</b>	<b>(53,693.00)</b>	<b>-48.50%</b>
51101	5008	F/T Salaries Aquatics	11,413.42	194,682.00	23,000.00	(171,682.00)	-88.19%
51201	5008	P/T Salaries Aquatics	105,010.98	-	194,000.00	194,000.00	-
51301	5008	Overtime Aquatics	2,721.23	700.00	3,000.00	2,300.00	328.57%
51502	5008	City PERS contr Aquatics	3,450.34	3,856.00	7,000.00	3,144.00	81.54%
51506	5008	Life/ADD Aquatics	36.08	122.00	90.00	(32.00)	-26.23%
51507	5008	Medicare Tax Aquatics	1,728.82	2,823.00	3,400.00	577.00	20.44%
51508	5008	Social Sec.Tax Aquatics	5,698.50	10,554.00	10,000.00	(554.00)	-5.25%
51509	5008	Cont Flex Benft Aquatics	2,354.12	5,376.00	5,376.00	-	0.00%
51511	5008	LONG TERM DISA Aquatics	71.50	199.00	150.00	(49.00)	-24.62%
51602	5008	Dental Ins. Aquatics	156.75	342.00	342.00	-	0.00%
51603	5008	Vision Ins. Aquatics	50.93	169.00	110.00	(59.00)	-34.91%
51605	5008	EMP ASSIST PROG Aquatics	5.44	12.00	12.00	-	0.00%
51706	5008	PHONE ALLOW Aquatics	58.08	126.00	126.00	-	0.00%
51800	5008	Liability Ins Aquatics	-	7,960.00	7,960.00	-	0.00%
51810	5008	WORKERS COMP Aquatics	-	12,140.00	12,140.00	-	0.00%
52200	5008	SAFETY CLOTHING Aquatics	975.71	1,859.00	1,859.00	-	0.00%

ACCT ID	DEPT ID	ACCT Description		Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID Total						
52221	5008	COMMUNICATION Aquatics	688.19	1,779.00	1,500.00	(279.00)	-15.68%
52231	5008	EQUIP MAINT Aquatics	129.73	-	200.00	200.00	0.00%
52232	5008	MAINT-STRUCT Aquatics	12,074.44	17,622.00	17,622.00	-	0.00%
52234	5008	OFFICE EXPENSE Aquatics	423.47	950.00	950.00	-	0.00%
52235	5008	PROFESS SERVICE Aquatics	8,343.20	23,020.00	20,000.00	(3,020.00)	-13.12%
52241	5008	SPECIAL DEPT EX Aquatics	2,442.15	5,350.00	5,350.00	-	0.00%
52242	5008	SMALL TOOLS Aquatics	832.00	3,040.00	2,000.00	(1,040.00)	-34.21%
52244	5008	UTILITIES Aquatics	17,901.92	80,000.00	40,000.00	(40,000.00)	-50.00%
<b>Pool Totals</b>			<b>176,567.00</b>	<b>372,681.00</b>	<b>356,187.00</b>	<b>(16,494.00)</b>	<b>-4.43%</b>

ACCT ID	DEPT ID	ACCT Description	December FY 13-14	Budget FY 13-14	Projected FY 13-14	Difference	Percentage Change
	DEPT ID Total		-	-	-	-	-
52221	6001	COMMUNICATION	13,315.49	40,000.00	33,000.00	(7,000.00)	-17.50%
52231	6001	EQUIP MAINT	18,504.42	37,250.00	37,250.00	-	0.00%
52232	6001	MAINT-STRUCT	14,516.66	28,500.00	28,500.00	-	0.00%
52233	6001	MEMBERSHIPS	38,097.70	48,669.00	48,669.00	-	0.00%
52234	6001	OFFICE EXPENSE	18,755.99	11,800.00	26,000.00	14,200.00	120.34%
52235	6001	PROFESS SERVICE	43,916.64	95,800.00	95,800.00	-	0.00%
52236	6001	EQUIP RENTAL	21,358.98	47,900.00	45,000.00	(2,900.00)	-6.05%
52241	6001	SPECIAL DEPT EX	2,746.89	46,120.00	46,120.00	-	0.00%
52242	6001	SMALL TOOLS	4.32	-	-	-	-
52243	6001	TRAVEL/TRAINING	-	-	-	-	-
52244	6001	UTILITIES	39,680.59	66,000.00	70,000.00	4,000.00	6.06%
52900	6001	CONTRIBUTIONS	8,500.00	20,400.00	20,400.00	-	0.00%
53300	6001	EQUIPMENT	10,690.09	51,000.00	51,000.00	-	0.00%
55950	6001	MISC EXPENSE	-	-	-	-	-
<b>Central Services Totals</b>			<b>230,087.77</b>	<b>493,439.00</b>	<b>501,739.00</b>	<b>8,300.00</b>	<b>1.68%</b>
<b>Total Expenditures</b>			<b>5,379,533.55</b>	<b>11,781,932.00</b>	<b>11,923,159.28</b>	<b>141,227.28</b>	<b>1.20%</b>