

CITY OF DESERT HOT SPRINGS, CALIFORNIA

SUMMARY OF REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

CONSOLIDATED GENERAL FUND

FY 2012-13 Year-End Budget

	2008-09 Audited Actuals	2009-10 Audited Actuals	2011-12 Audited Actuals	2012-13			
				Adopted Budget	Amended Budget	Revised Budget	\$ Change
Revenues:							
General Fund Revenues	10,035,080	8,826,483	9,043,164	11,838,498	10,223,675	10,259,239	35,564
Health & Wellness Operational	0	0	0	0	0	584,028	584,028
Public Safety Revenues	3,062,201	5,138,604	5,724,998	5,377,741	5,675,194	5,636,279	(38,915)
Total Consolidated Revenues	13,097,281	13,965,087	14,768,162	17,216,239	15,898,869	16,479,546	580,677
Expenditures by Dept:							
<i>General Fund Departments:</i>							
City Council	240,753	303,237	239,169	252,447	206,282	204,533	1,749
City Manager	469,764	619,312	562,583	581,605	499,173	523,468	(24,295)
City Clerk	290,221	265,999	210,184	219,889	167,215	183,185	(15,970)
City Attorney	492,033	548,718	658,824	380,000	550,000	453,963	96,037
Finance/MIS/Bus Lic	1,076,213	1,058,187	1,326,417	1,348,090	1,221,340	1,421,693	(200,353)
Human Resources	260,984	251,431	240,260	294,440	245,262	219,263	25,999
Public Works	207,171	435,933	373,368	359,118	323,627	299,777	23,850
City Hall	63,703	72,773	212,169	192,000	152,000	114,453	37,547
Fleet Maintenance	78,645	64,849	12,101	15,000	15,000	9,476	5,524
Building & Safety	485,931	268,603	262,513	284,845	224,960	209,166	15,794
Development Services	905,019	910,741	779,881	880,863	787,800	648,701	139,099
Economic Development	0	0	0	371,760	346,300	366,936	(20,636)
CS/NonDept/Other	502,494	317,438	254,649	406,071	324,775	484,475	(159,700)
Subtotal-General Fund Departments:	5,072,930	5,117,221	5,132,118	5,586,128	5,063,734	5,139,089	(75,355)
Health & Wellness Operational	0	0	0	0	0	243,037	(243,037)
Subtotal-Health & Wellness Operational	0	0	0	0	0	243,037	(243,037)
<i>Public Safety Departments:</i>							
Code Enforcement/Graffiti	137,501	894,367	816,964	988,520	839,100	841,540	(2,440)
Police Department (Note 1)	6,016,715	7,496,173	8,426,667	8,892,144	8,387,636	8,444,670	(57,034)
Emergency Preparedness	2,200	2,840	2,898	5,000	2,500	400	2,100
Animal control	155,011	293,331	330,325	381,694	380,900	369,796	11,104
Fire Services	741,882	1,104,685	1,169,215	1,312,380	1,187,880	1,238,152	(50,272)
Fire Inspection Program	0	0	0	0	44,500	43,638	862
Capital Outlay Projects	59,625	0	0	0	0	0	0
Subtotal-Public Safety Departments	7,112,934	9,791,397	10,746,069	11,579,738	10,842,516	10,938,196	(95,680)
Total Expenditures	12,185,864	14,908,618	15,878,187	17,165,866	15,906,250	16,320,322	(414,072)
Excess of Revenues Over (Under) Expenditures	911,417	(943,531)	(1,110,025)	50,373	(7,381)	159,224	166,605
Operating Transfers (In)/Out:							
<i>General Fund Transfers (In)/Out:</i>							
From Genl Fund to Self Insur Genl Liab	653,053	0	400,000	400,000	400,000	400,000	0
From Genl Fund to Self Insur Work Comp	24,750	15,959	0	0	0	460,171	460,171
From Genl Fund to Cabot's Museum	100,000	100,000	100,000	100,000	100,000	92,706	(7,294)
From Genl Fund to Equip Repl. Fund	0	0	0	0	0	14,875	14,875
From Genl Fund to Public Safety Fund	0	0	0	0	0	5,088,523	5,088,523
Gas Tax (to) / from Genl Fund	44,260	0	0	0	(250,000)	0	250,000
Citywide LMD (to) / from Genl Fund	0	0	(100,000)	0	0	100,000	100,000
Cap Improv Fund (to) / from Genl Fund	550,000	0	(160,841)	0	0	500,000	500,000
From Debt Service Fund to Genl Fund	(300,000)	(954,036)	(100,000)	(175,000)	(200,000)	(200,000)	0
From Redev Agency to Genl Fund	(185,646)	0	0	0	0	0	0
Subtotal-General Fund Txfrs (In) / Out:	886,417	(838,077)	139,159	325,000	50,000	6,456,275	6,406,275
<i>Public Safety Fund Transfers (In)/Out:</i>							
From SLESF to Public Safety Fund	0	(105,454)	(100,000)	(100,000)	(100,000)	(75,000)	25,000
From Debt Svc Fund to Public Safety Fund (Note 1)	0	0	0	0	0	(138,393)	(138,393)
From Genl Fund to Public Safety Fund	0	0	(148,251)	0	0	(5,088,523)	(5,088,523)
Subtotal-Public Safety Txfrs (In) / Out:	0	(105,454)	(248,251)	(100,000)	(100,000)	(5,301,916)	(5,201,916)
Total Operating Transfers (In)/Out	886,417	(943,531)	(109,092)	225,000	(50,000)	1,154,359	1,204,359
Excess of Revenues Over (Under) Expenditures and Operating Transfers Out	25,000	0	(1,000,933)	(174,627)	(57,381)	(995,136)	(937,755)

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	2008-09 Audited Actuals	2009-10 Audited Actuals	2011-12 Audited Actuals	Adopted Budget FY 2012-13	Amended Budget FY 2012-13	Revised Budget FY 2012-13
Fund Balance, Beg. of Year	5,252,947	5,277,947	5,151,771	4,150,838	4,150,838	4,150,838
Revenues	13,097,281	13,965,087	14,768,162	17,216,239	15,898,869	16,479,546
Expenditures	12,185,864	14,908,618	15,878,187	17,165,866	15,906,250	16,320,322
Operating Transfers (In) / Out	886,417	(943,531)	(109,092)	225,000	(50,000)	1,154,359
Residual Equity Transfer	0	(129,493)	0	0	0	0
Fund Balance, End of Year	<u>5,277,947</u>	<u>5,148,453</u>	<u>4,150,838</u>	<u>3,976,211</u>	<u>4,193,457</u>	<u>3,155,703</u>
Detail of Fund Balance:						
Reserved for deposits and prepaid items	3,417	3,500	3,500	3,500	3,500	88,580
Reserved for inventory	9,815	10,000	10,000	10,000	10,000	10,000
Reserved for compensated absences	526,000	700,000	800,000	800,000	800,000	977,584
Unreserved:						
Reserve-economic uncertainty (10%)	1,307,228	1,396,509	1,576,910	1,739,087	1,585,625	1,747,468
Designated for working capital	881,486	488,445	(789,572)	(1,126,376)	(755,668)	(1,542,930)
Designated for corporation yard	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Designated for equipment replacement	400,000	400,000	400,000	400,000	400,000	125,000
Designated for general liability claims	800,000	800,000	800,000	800,000	800,000	400,000
Designated for workers compensation	200,000	200,000	200,000	200,000	200,000	200,000
Undesignated	0	0	0	0	0	0
Total Fund Balance (net)	<u>5,277,946</u>	<u>5,148,453</u>	<u>4,150,838</u>	<u>3,976,211</u>	<u>4,193,457</u>	<u>3,155,703</u>

- (1) Police Department Administrative Citations' Cost Recovery and Grants Revenue actuals were lower than expected.
- (2) City Manager's Dept was over budget due to mid-year reduction in salaries & benefits; travel & training went over budget due to conference attendance & related expenses.
- (3) City Clerk's office went over budget due to mid-year reduction in salaries & benefits; contract services were over budget due to the payment of a very old FY 2011/12 SIRE invoice in FY 2012/13.
- (4) Finance / MIS / Business license went over budget due to mid-year reduction in salaries & benefits; Finance's contract services actuals were higher than expected, at mid-year, due to additional requests for consultants' financial analysis; Information Systems' small tools & equipment was over budget due to mid-year reduction below expected actuals; Business License's postage was over budget due to mid-year reduction below expected actuals.
- (5) Economic Development's contract services were over budget due to payments to: CVEP \$50,000; CVEP iHub \$25,000; CBS Outdoor-Billboard \$15,150; Chamber of Commerce \$59,500; Convention & Visitors Bureau-TOT \$22,940; Cabot's \$16,667; Hoteliers \$40,000; Dev Mgmt Group \$126,107; Economic Invest Forum \$3,586; PS Life \$5,990 and ICSC Booth \$1,600.
- (6) Community Services' contract services were over budget due to Boys & Girls' Club payment being reclassified to this Dept.
- (7) Health & Wellness Operational Fund not included in Adopted or Mid-Year Budget.
- (8) Code Enforcement contract services were over budget due to unrealistic mid-year reduction in contract services below contractual obligations and legal fees.
- (9) Police Department went over budget due to mid-year reduction in salaries & benefits; fuel went over budget due to the increased cost of fuel.
- (10) Fire Services over budget due to unrealistic mid-year reduction in contract services budget below contractual obligations.
- (11) Transfer in from Debt Service Fund to pay for a portion of the payment to ERICA.
- (12) Transfer in from General Fund to Public Safety Fund to zero out the Fund Balance as of 6/30/13.