

General Expenses

Department Description

The General Expense Department is used to track expenditures that can be used Citywide and are not associated with a specific department. Services and supplies reflected in this organization primarily represent utilities used throughout the City campuses including water, electricity, natural gas, postage and communications. In addition, an appropriation set aside for City Hall campus building maintenance as reflected in the Capital Improvement Plan is reported in this division.

A Contingency Reserve of \$1,000,000 available to fund emergency or unforeseen occurrences is reflected in the Transfers and Other Expenses line of this budget. Interfund transfers from the General fund of \$3,903,300, the Public Safety Tax fund of \$305,900, and the Street Maintenance Fund of \$1,146,300 are also included in the Transfers and Other Expenses budget. A reconciliation of the interfund transfers for FY 2004/05 follows the Department financial trend.

FY 2004-05 Budget Adjustments

| CIP# | Fund | Div. | Request Description | F.T.E.'s | Salaries & Benefits | Supplies/ Services | Capital | Total Request |
|------|------|------|--------------------------|----------|---------------------|--------------------|---------|---------------|
| 0100 | 4168 | | Increase 401A matching | | | 85,000 | | 85,000 |
| 0100 | 4168 | | Reduction to supplies | | | (1,000) | | (1,000) |
| 0100 | 4168 | | Postage | | | 10,000 | | 10,000 |
| 0100 | 4168 | | Communications | | | 110,000 | | 110,000 |
| 0100 | 4168 | | Reduce water requirement | | | (140,000) | | (140,000) |
| 0100 | 4168 | | Electrical Power | | | 153,000 | | 153,000 |
| 0100 | 4168 | | Other Services | | | (1,000) | | (1,000) |
| | | | | 0 | 0 | 216,000 | 0 | 216,000 |



Department Financial Trend - General Expense

| | 2002-03 Actual | 2003-04 Amended Budget | 2004-05 Adopted Budget | 2004 vs 2005 Variance Amount | 2004 vs 2005 Variance Percent |
|---|-------------------|------------------------------|------------------------------|------------------------------------|-------------------------------------|
| Expenditures by Object | | | | | |
| Salaries & Wages | 1,419,927 | 1,895,000 | 1,987,400 | 92,400 | 4.88 |
| Employee Benefits | 182,202 | 142,000 | 232,000 | 90,000 | 63.38 |
| Supplies & Services | 7,310,312 | 4,408,300 | 4,445,400 | 37,100 | 0.84 |
| Capital Outlay | 341,117 | 620,600 | 570,000 | (50,600) | (8.15) |
| Debt Service | 175,443 | 40,300 | 40,300 | 0 | 0.00 |
| Transfers & Other Expense | 1,720,849 | 4,990,000 | 6,355,500 | 1,365,500 | 27.36 |
| Department Total | 11,149,850 | 12,096,200 | 13,630,600 | 1,534,400 | 12.68 |
| Expenditures by Division | | | | | |
| General Expense | 6,635,579 | 4,305,900 | 3,898,400 | (407,500) | (9.46) |
| Capital Lease - Equipment | 135,153 | 0 | 0 | 0 | 0.00 |
| Engineering | 40,290 | 40,300 | 40,300 | 0 | 0.00 |
| Desert Tortoise | 1,089,830 | 750,000 | 900,000 | 150,000 | 20.00 |
| Transfers (Fund 287) | 0 | 0 | 305,900 | 305,900 | 100.00 |
| Transfers (Fund 268) | 1,000,843 | 2,200,000 | 1,146,300 | (1,053,700) | (47.90) |
| Transfers (Fund 100) | 720,006 | 2,062,000 | 3,903,300 | 1,841,300 | 89.30 |
| Contingencies | 0 | 728,000 | 1,000,000 | 272,000 | 37.36 |
| Employee Benefits | 1,528,149 | 2,010,000 | 2,436,400 | 426,400 | 21.21 |
| Department Total | 11,149,850 | 12,096,200 | 13,630,600 | 1,534,400 | 12.68 |
| Expenditures by Fund | | | | | |
| General | | | | | |
| General | 3,739,781 | 6,005,600 | 8,116,000 | 2,110,400 | 35.14 |
| Land Fund | 144,744 | 370,600 | 300,000 | (70,600) | (19.05) |
| Street Maintenance | 1,000,843 | 2,200,000 | 1,146,300 | (1,053,700) | (47.90) |
| Special A.V. Transportation | 0 | 310,000 | 0 | (310,000) | (100.00) |
| Desert Tortoise | 1,089,830 | 750,000 | 900,000 | 150,000 | 20.00 |
| Public Safety Tax | 0 | 0 | 305,900 | 305,900 | 100.00 |
| Self Insurance | 1,528,149 | 2,010,000 | 2,436,400 | 426,400 | 21.21 |
| Non-Forfeiture Holding | 0 | 0 | 0 | 0 | 0.00 |
| Other Deposits | 432,152 | 450,000 | 425,000 | (25,000) | (5.56) |
| Business Cleanup Deposits | 2,350 | 0 | 1,000 | 1,000 | 100.00 |
| Deferred Compensation Plan | 3,212,001 | 0 | 0 | 0 | 0.00 |
| Total Non-Capital Projects | 11,149,850 | 12,096,200 | 13,630,600 | 1,534,400 | 12.68 |
| Capital Projects | | | | | |
| Aliante | 528,776 | 350,000 | 45,000 | (305,000) | (87.14) |
| Total | 528,776 | 350,000 | 45,000 | (305,000) | (87.14) |
| Total Expenditures by Department | 11,678,626 | 12,446,200 | 13,675,600 | 1,229,400 | 9.78 |



Fiscal 2005 Transfer Reconciliation**Revenues - Transfers In**

| Fund | Account | Amount | Fund Description | Account Description |
|------|-----------|--------------------|----------------------------------|--------------------------------|
| 1 | 0299 3712 | (150,000) | Equipment Replacement | Transfer from General Fund |
| 2 | 0238 3712 | (120,000) | Vacant Building Clearance | Transfer from General Fund |
| 2 | 0289 3712 | (80,000) | Graffiti/Community Improvement | Transfer from General Fund |
| 3 | 0411 3712 | (1,000,000) | General Govt Capital Improvement | Transfer from General Fund |
| 4 | 0311 3712 | (2,553,300) | Debt Service (Operating) | Transfer from General Fund |
| 5 | 0100 3713 | (705,900) | General Fund | Transfer from Special Purpose |
| 6 | 1000 3722 | (20,000) | General Fund | Transfer from Motor Equipment |
| 7 | 0311 3714 | (127,000) | General Fund | Transfer from Comm Development |
| 8 | 0441 3714 | (635,900) | ADA Accessibility Capital Proj | Transfer from Comm Development |
| 9 | 0311 3713 | (1,446,300) | Debt Service (Operating) | Transfer from Special Purpose |
| 10 | 0311 3714 | (300,000) | Debt Service (Operating) | Transfer from Comm Development |
| 11 | 0280 3714 | (300,000) | Windsor Park | Transfer from Comm Development |
| | | <u>(7,438,400)</u> | Total Transfers In | |

Expenditures - Transfers Out

| Fund | Account | Amount | Fund Description | Account Description |
|------|-----------|------------------|-----------------------------|-----------------------------------|
| 1 | 0100 4713 | 150,000 | General Fund | Transfer to Special Purpose Fund |
| 2 | 0100 4713 | 200,000 | General Fund | Transfer to Special Purpose Fund |
| 3 | 0100 4721 | 1,000,000 | General Fund | Transfer to Capital Projects Fund |
| 4 | 0100 4715 | 2,553,300 | General Fund | Transfer to Debt Service Fund |
| 5 | 0277 4712 | 400,000 | Safekey | Transfer to General Fund |
| 5 | 0287 4712 | 305,900 | Public Safety Tax | Transfer to General Fund |
| 6 | 0750 4712 | 20,000 | Motor Equipment | Transfer to General Fund |
| 7 | 0230 4712 | 127,000 | Community Development | Transfer to General Fund |
| 8 | 0230 4721 | 635,900 | Community Development | Transfer to Capital Projects Fund |
| 9 | 0268 4715 | 1,146,300 | Street Maint, Parks, & Fire | Transfer to Debt Service Fund |
| 9 | 0271 4715 | 300,000 | Court Fac. Admin Assessment | Transfer to Debt Service Fund |
| 10 | 0230 4715 | 300,000 | Community Development | Transfer to Debt Service Fund |
| 11 | 0230 4713 | 300,000 | Community Development | Transfer to Special Purpose Fund |
| | | <u>7,438,400</u> | Total Transfers Out | |

