

SANTA MONICA RENT CONTROL BOARD ADMINISTRATION MEMORANDUM

DATE: March 7, 2006
TO: Santa Monica Rent Control Board
FROM: Staff
FOR MEETING OF: March 9, 2006
RE: Fiscal Year 2005-2006 Mid-Year Budget Report

SUMMARY

In June, 2005 the Board adopted a FY 2005/2006 budget of \$4,448,321.

During the mid-year budget analysis, an error was found in the adopted budget. The Employee Health and Dental cost was inadvertently included twice in the overall total for Salaries and Wages. The total for Salaries and Wages should have been shown as \$3,460,562. Staff recommends the budget be revised to reflect the correct total for Salaries and Wages (\$3,460,562) which will result in a 2005/2006 revised budget of \$4,215,510.

This report addresses the Board's financial experience in the first half of the fiscal year through December 31, 2005. At mid-year, revenue is in line with the amount projected in the adopted budget. However, expenditures for the first six months indicate that by year-end total expenditures will exceed the recommended revised budgeted amount.

At this time, staff is recommending only the revision to correct the budget as stated above. The Third-Quarter Budget Report will address any modifications that may be required if on-going expenditures are still projected to exceed the revised budget amount.

REVENUE

<u>Revenue projected for the fiscal year in the adopted budget:</u>		<u>Actual first half revenue:</u>
Registration Fees	\$3,491,400	\$3,492,276
Refunded Registration Fees	-17,500	-10,934
Interest Earnings	120,000	59,191
Administrative Record Fees	4,000	1,162
Petition Filing Fees	4,000	1,700
Miscellaneous Revenue	<u>4,000</u>	<u>2,026</u>
	\$3,605,900	\$3,545,421

REGISTRATION FEES

In the first half of the fiscal year, \$3,492,276 was received in registration fees. Staff anticipates an additional \$16,000 in fees will be received by the end of the fiscal year. This will result in a slight increase over the amount projected in the adopted budget.

REFUNDED REGISTRATION FEES

\$10,934 in refunded registration fees was recorded for the first half of the fiscal year. The total to date accounts for a significant portion of the refunds anticipated for the entire fiscal year since refunds are a "front-loaded" expense (they are cumulative and the amount of a refund is larger at the beginning of the year). Most refunds are based on fee waivers and exemptions granted during the year. There are also refunds given for overpayment of fees which are unpredictable and can vary greatly from one year to another.

Staff estimates that an additional \$4,000 in refunds will be issued in the second half of the fiscal year, bringing the total amount of refunded registration fees to \$14,934 for the fiscal year. This is \$2,566 less than in the budget. Staff has been very diligent in updating and adjusting Agency billing records as soon as relevant information is available, resulting in more accurate charges and eliminating the need for refunds in some instances and reducing the number of refunds for overpayments.

INTEREST EARNINGS

The Agency earned \$59,191 in interest in the first half of the fiscal year. Staff estimates that an additional \$55,000 in interest will be earned in the second half of the fiscal year, resulting in a total of \$114,191 in interest earnings for the year. The total amount of interest projected is slightly less than anticipated in the adopted budget.

In past years, the City has enjoyed relatively high interest earnings. For the current fiscal year, staff used an interest rate of 3.45% (as per the City's budget instructions) and applied that rate to a declining balance of the Agency's revenue. Based on the returns for the second quarter, it appears that interest rates are beginning to improve. However, staff is somewhat conservative in its projections for the balance of the year, as it is too soon to tell if interest rates will continue to improve in the future.

ADMINISTRATIVE RECORDS FEES

This category was projected to receive \$4,000 in the adopted budget. As of December 2005, the Agency had received \$1,162 in fees for Administrative Records. Currently there are no pending requests. Therefore, staff is not projecting any additional fees of this type for the second half of the fiscal year.

FILING FEES

This category was projected to receive \$4,000 based primarily on the \$100 filing fee for owners filing applications for owner-occupied exemptions. To date \$1,700 has been received in filing fees. An additional \$1,700 in filing fees is projected for the remainder of the year.

MISCELLANEOUS REVENUE

(This category represents reimbursements for miscellaneous items such as copies of documents.)

This category was projected to receive \$4,000 in the adopted budget. Miscellaneous revenue for the first half was \$2,026. Staff projects an additional \$1,974 will be received in the second half of the fiscal year.

PROJECTED REVENUE

Based on projections that \$16,000 in registration fees, \$1,700 in filing fees, and \$1,974 in miscellaneous revenue will be received during the second half of the fiscal year, and that refunds will increase by \$4,000, and interest earnings will increase by \$55,000, total revenue by year-end would be \$3,616,095.

	<u>First Half Revenue</u>	<u>Second Half Projections</u>	<u>Projected Total Revenue</u>	<u>Amount Budgeted</u>	<u>Difference</u>
Registration Fees	\$3,492,276	\$16,000	\$3,508,276	\$3,491,400	\$16,876
Refunded Registration Fees	-10,934	-4,000	-14,934	-17,500	2,566
Interest Earnings	59,191	55,000	114,191	120,000	(5,809)
Administrative Record Fees	1,162	0	1,162	4,000	(2,838)
Petition Filing Fees	1,700	1,700	3,400	4,000	(600)
Miscellaneous Revenue	<u>2,026</u>	<u>1,974</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>
Totals	\$3,545,421	\$70,674	\$3,616,095	\$3,605,900	\$10,195

Revenue from all sources is currently projected to be \$10,195 more than the amount in the adopted budget.

II. APPROPRIATION

The Board appropriated \$4,448,321. Although there have been no additional appropriations, staff is recommending the adopted budget be revised to reflect the correct total for Supplies and Wages. The correction will result in a revised budget total of \$4,215,510.

III. EXPENDITURES

In order to properly reflect the Board's financial experience for the first half of the fiscal year, expenditures and projections will be based on the recommended revised budget (\$4,215,510) for the balance of this report.

Expenditures for the first half of the fiscal year totaled \$2,127,267. The "variance" (see attached Expenditure Review spreadsheets) represents the difference between the recommended revised budget and projections. Projections are based on the actual year-to-date expenditures plus estimates of future spending built upon spending patterns and experience. The variance shows that the projections for the year are \$7,011 or 0.16% over the revised budget.

The Finance Department does not require that each line item have sufficient funds, only that each major budget category has sufficient funds by the end of the fiscal year. At this time projections indicate the Salaries and Wages, Supplies and Expenses categories will not have sufficient funds by year-end. However, it is possible that in the upcoming months, unanticipated savings may be realized which could be used to offset the projected deficiencies in these categories. If sufficient savings are not projected by the end of the Third Quarter, modifications to the budget may be recommended in the Third Quarter Budget Report.

PERSONNEL

Year-to-Date and Projections: Total Salary and Wages expenditures for the first six months were \$1,702,938, leading to an annual projection which is \$11,756 or 0.32% over the budget.

Items of Note:

Permanent Employees – The overall projected savings in this category is \$36,206. The savings are related to the retirement of one employee, unpaid medical leave of absence for another and a temporary transfer of an employee to another City Department. However, there is a direct correlation between the savings in this line and the projected shortage in the As-Needed Employee line. See discussion below.

Board Allowance - Staff is projecting savings for this category in the amount of \$2,175. The savings are due to a reduction in the number of Board meetings actually held over the course of the fiscal year.

As-Needed Employees – The annual projections for this category reflect a shortage of \$24,122. During the busy summer months and for the first half of the fiscal year it was necessary to hire as-needed employees. The absence of a staff member on an unpaid leave and the transfer of a staff person to another City department for a temporary assignment contributed to the need for as-needed employees. The projected shortage for this line is offset by savings in the permanent employee salary line.

Insurance (Health, Dental and Vision) – The amount in the adopted budget for this category was based on an estimated composite (or standard) premium for insurance for all non-sworn city employees. This is the method used by the City for all departments. However, the actual health and dental insurance costs for many of the Agency's employees are greater than the composite, resulting in projected shortages of \$14,692 (health), and \$3,882 (dental). In the future, staff will project the insurance costs using actual costs instead of the composites.

Retirement – The projections for retirement expenditures are based on the salaries for all employees. Although there are some savings projected overall in the Permanent Employees line, annual cost-of-living salary adjustments for staff members (pursuant to various contracts) were greater than anticipated in the adopted budget. Increased salary costs result in higher retirement costs. In addition, retirement costs are also calculated on As-Needed employee expenses which are significantly greater than in the adopted budget. The projections for the fiscal year reflect a shortage of \$16,219.

Other Fringe – Staff is projecting savings of \$10,954 for this line item. This category includes a variety of items such as unemployment, disability and life insurance and employee

assistance programs. While charges for some of the items in this category are incurred on a monthly basis, other costs, such as unemployment, are only incurred when those benefits are used. The projected savings are due to costs not incurred for some of the benefits.

SUPPLIES AND EXPENSES

Year-to-Date and Projections: At mid-year, expenditures in this category totaled \$419,981. Most line items are within budgeted amounts and reflect savings in their respective lines. However, the projection for the legal expense line reflects a significant deficit. The projected savings from the other line items are not sufficient to eliminate that deficit and, as a result, overall projections indicate the entire supplies and expenses category will have a shortage of \$13,354. If by the end of the third quarter, projections continue to reflect a shortage in this category, staff may recommend revisions to the budget to eliminate the shortage.

Items of Note:

Postage – Staff is projecting savings of \$1,804 for this line item. Projected savings are based on a slight reduction in regular monthly mailing costs.

Advertising – Staff is projecting savings of \$3,000 for this line item. Although the Agency has not incurred advertising costs during the first half of the fiscal year, staff anticipates \$4,000 will be expended by the end of the fiscal year (posting of public meetings, etc.).

Insurance (Comprehensive) – Staff is projecting savings of \$3,666 for this line. Costs for this expense are incurred at the beginning of the fiscal year. The actual cost of insurance was somewhat less than anticipated, resulting in savings for this item.

Professional Services – Staff is projecting savings of \$8,525 for this line. In the adopted budget, this line item included funds for the services of a real estate appraiser and contractor consultant in connection with removal permits and construction-related petitions. Although there are two cases pending where consultant services will be needed, staff does not anticipate expending all of the funds allocated for that purpose by the end of the fiscal year.

Legal Expense – At this time, staff is projecting a shortage in the amount of \$40,000 for this line item. The increased expenditures include an unanticipated settlement and increased use of outside counsel on an appellate case. The total projected costs for other legal expenses are in line with the adopted budget.

Training – Staff is projecting savings of \$2,000 for this line item. At this time, staff does not anticipate expending all funds allocated for this purpose.

Service Agreements – At this time, staff is projecting savings in the amount of \$4,541 for this line item. At the start of the fiscal year, a new vendor was engaged to service the maintenance agreement for the Agency's Hewlett Packard mini-frame computer system. The new vendor is providing service comparable to the former vendor at a significantly lower cost, resulting in savings for this line item.

CAPITAL OUTLAY

Year-to-Date and Projections: Overall, savings in the amount of \$18,099 are projected for this category. All three of the line items that make up this category are projected to have savings as follows: Computer Systems - \$4,799, Office Equipment - \$4,980 and Building Renovations - \$8,320. The adopted budget allocated funds for replacement of computer and office equipment in the event such equipment was needed. Funds were also allocated for modifications to the Agency's workspace, if needed during the fiscal year. Currently, staff does not anticipate expending all of the allocated funds by year end.

IV. CONCLUSION

At this time, staff is recommending the budget be revised to correct the Salaries and Wages total to \$3,460,562, which will result in a 2005/2006 revised budget of \$4,215,510.

Current projections indicate that expenses in the salaries and wages category and the supplies and expenses category will exceed the amounts in the recommended revised budget. Overall, it is projected that total expenditures for the year will exceed the recommended revised budget by \$7,011. Meanwhile, projections for revenue indicate total revenue by year-end will be somewhat greater than anticipated in the adopted budget.

If at the end of the third quarter, projections continue to reflect that overall expenditures will exceed budgeted amounts, staff may recommend additional modifications to the budget.

The adopted budget had a deficit of \$842,421. The recommended revision to the adopted budget will reduce the projected deficit to \$609,610. However, if the projections for a modest increase in revenue and the projections for expenditures are correct, the overall deficit will be reduced to \$606,427.

Total Projected Revenue	\$3,616,095
Total Projected Expenditures	- \$4,222,522
Revenue less Expenditures	(\$606,427)

EXPENDITURE REVIEW		AGENCY							
Mid year 2005/2006		03/09/2006							
OBJ	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	MID-YEAR EXPENDITURES	AVG. MO.	2ND HALF PROJ. EXP.	FISCAL YEAR PROJECTIONS	BUDGET VARIATION	VARIANCE
100	PERM. EMP.	2,667,085	2,667,085	1,274,066	212,344	1,356,814	2,630,879	36,206	
104	BD. ALLOWANCE	9,000	9,000	2,775	463	4,050	6,825	2,175	
149	OVERTIME	5,000	5,000	1,102	184	2,678	3,780	1,221	
150	AS-NEEDED EMP.	1,150	1,150	6,756	1,126	18,516	25,272	(24,122)	
171	MEDICARE	26,279	26,279	13,416	2,236	14,600	28,016	(1,737)	
173	INS-COMP.	21,500	21,500	21,500	3,583	0	21,500	0	
174	INS-EMP HLTH/DENT	232,812	0	0	0	0	0	0	
	Medical	203,040	203,040	109,583	6,211	108,149	217,732	(14,692)	
	Dental	25,740	25,740	14,940	899	14,682	29,622	(3,882)	
	Vision	4,032	4,032	1,994	122	1,994	3,988	44	
177	RETIREMENT	424,474	424,474	226,051	37,675	214,642	440,693	(16,219)	
194	MEDICAL TRUST	51,120	51,120	26,412	4,402	26,412	52,824	(1,704)	
197	OTHER FRINGE BEN.	22,142	22,142	4,343	724	6,844	11,188	10,954	
	TOTAL SALARIES/WAGES	3,693,372	3,460,562	1,702,938	269,968	1,769,380	3,472,318	(11,756)	-0.32%
221	UTIL-PHONE/TELEG	33,400	33,400	1,893	315	31,507	33,400	0	
231	OFFICE SUPPLIES	12,750	12,750	5,981	997	6,769	12,750	0	
232	POSTAGE	36,500	36,500	10,318	1,720	24,379	34,696	1,804	
233	INVENTORY ISSUES	5,200	5,200	2,018	336	2,600	4,618	582	
254	ADVERTISING	7,000	7,000	0	0	4,000	4,000	3,000	
261	EQUIPMENT RENTAL	120	120	50	8	70	120	0	
262	RENT	29,137	29,137	16,261	2,710	12,876	29,137	0	
271	AUTO REIMBURSEMT	8,220	8,220	3,956	659	4,110	8,066	154	
272	MILEAGE	650	650	183	31	290	473	177	
282	CONF-MTGS-TRAVEL	6,000	6,000	867	144	5,133	6,000	0	
290	MEMBERSHIPS/DUES	4,043	4,043	3,290	548	214	3,504	539	
294	INS-VEHICLE	700	700	700	117	0	700	0	
302	INS-COMPREHENSIVE	37,293	37,293	33,627	5,605	0	33,627	3,666	
404	BOOKS/PERIODICALS	9,440	9,440	5,714	952	3,357	9,071	369	
411	PRINTING	25,956	25,956	5,522	920	20,434	25,956	0	
434	INDIRECT COSTS	247,866	247,866	247,866	41,311	0	247,866	0	
439	OTHER COSTS	8,250	8,250	0	0	7,700	7,700	550	
501	CONTRACTUAL SERV	39,344	39,344	13,084	2,181	25,521	38,605	739	
506	PROF SERVICES	95,333	95,333	15,406	2,568	71,401	86,808	8,525	
511	LEGAL EXPENSE	75,000	75,000	28,254	4,709	86,746	115,000	(40,000)	
521	TRAINING	8,500	8,500	541	90	5,959	6,500	2,000	
724	SERV. AGREEMENTS	33,490	33,490	24,449	4,075	4,500	28,949	4,541	
	TOTAL SUPPLIES & EXP	724,192	724,192	419,981	69,997	317,565	737,546	(13,354)	-1.84%
803	COMPUTER SYSTEMS	7,500	7,500	201	34	2,500	2,701	4,799	
808	OFFICE EQUIPMENT	13,257	13,257	3,966	661	4,311	8,277	4,980	
820	BLDG. RENOVATION	10,000	10,000	180	30	1,500	1,680	8,320	
855	RESERVE	0	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	30,757	30,757	4,347	725	8,311	12,658	18,099	58.85%
	TOTAL BUDGET	4,448,321	4,215,510	2,127,267	340,690	2,095,255	4,222,522	(7,011)	-0.16%

EXPENDITURE REVIEW		ADMINISTRATION DEPARTMENT							
Mid year 2005/2006		03/10/2006							
OBJ	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	MID-YEAR EXPENDITURES	AVG. MO.	2ND HALF PROJ. EXP.	FISCAL YEAR PROJECTIONS	BUDGET VARIATION	VARIANCE
100	PERM. EMP.	328,184	328,184	160,973	26,829	174,964	335,936	(7,752)	
104	BD. ALLOWANCE	9,000	9,000	2,775	463	4,050	6,825	2,175	
149	OVERTIME	600	600	122	20	478	600	0	
150	AS-NEEDED EMP.	0	0	0	0	0	0	0	
171	MEDICARE	2,364	2,364	1,239	206	1,451	2,690	(326)	
173	INS-COMP.	21,500	21,500	21,500	3,583	0	21,500	0	
174	INS-EMP HLTH/DENT	23,281	0	0	0	0	0	0	
	Medical	20,304	20,304	11,329	1,888	11,329	22,658	(2,354)	
	Dental	2,574	2,574	1,556	259	1,556	3,112	(538)	
	Vision	403	403	199	33	199	398	5	
177	RETIREMENT	53,639	53,639	29,906	4,984	29,258	59,163	(5,524)	
194	MEDICAL TRUST	5,112	5,112	2,556	426	2,556	5,112	0	
197	OTHER FRINGE BEN.	3,222	3,222	688	115	1,188	1,876	1,346	
	TOTAL SALARIES/WAGES	470,183	446,902	232,843	38,807	227,028	459,871	(12,969)	-2.76%
221	UTIL-PHONE/TELEG	33,400	33,400	1,893	315	31,507	33,400	0	
231	OFFICE SUPPLIES	10,650	10,650	5,218	870	5,432	10,650	0	
232	POSTAGE	36,500	36,500	10,318	1,720	24,379	34,696	1,804	
233	INVENTORY ISSUES	5,200	5,200	2,018	336	2,600	4,618	582	
254	ADVERTISING	7,000	7,000	0	0	4,000	4,000	3,000	
261	EQUIPMENT RENTAL	120	120	50	8	70	120	0	
262	RENT	0	0	0	0	0	0	0	
271	AUTO REIMBURSEMT	1,020	1,020	476	79	510	986	34	
272	MILEAGE	650	650	183	31	290	473	177	
282	CONF-MTGS-TRAVEL	6,000	6,000	867	144	5,133	6,000	0	
290	MEMBERSHIPS/DUES	650	650	605	101	0	605	45	
294	INS-VEHICLE	700	700	700	117	0	700	0	
302	INS-COMPREHENSIVE	37,293	37,293	33,627	5,605	0	33,627	3,666	
404	BOOKS/PERIODICALS	1,200	1,200	331	55	500	831	369	
411	PRINTING	25,956	25,956	5,522	920	20,434	25,956	0	
434	INDIRECT COSTS	247,866	247,866	247,866	41,311	0	247,866	0	
439	OTHER COSTS	8,250	8,250	0	0	7,700	7,700	550	
501	CONTRACTUAL SERV	22,244	22,244	8,950	1,492	13,294	22,244	0	
506	PROF SERVICES	71,250	71,250	14,481	2,414	56,768	71,250	0	
511	LEGAL EXPENSE	0	0	0	0	0	0	0	
521	TRAINING	1,000	1,000	0	0	500	500	500	
724	SERV. AGREEMENTS	32,340	32,340	23,339	3,890	4,500	27,839	4,501	
	TOTAL SUPPLIES & EXP	549,289	549,289	356,443	59,407	177,617	534,060	15,229	2.77%
803	COMPUTER SYSTEMS	7,500	7,500	201	34	2,500	2,701	4,799	
808	OFFICE EQUIPMENT	13,257	13,257	3,966	661	4,311	8,277	4,980	
820	BLDG. RENOVATION	10,000	10,000	180	30	1,500	1,680	8,320	
855	RESERVE	0	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	30,757	30,757	4,347	725	8,311	12,658	18,099	58.85%
	TOTAL BUDGET	1,050,229	1,026,948	593,634	98,939	412,955	1,006,589	20,359	1.94%

EXPENDITURE REVIEW		HEARINGS DEPARTMENT							
Mid year 2005/2006		03/10/2006							
OBJ	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	MID-YEAR EXPENDITURES	AVG. MO.	2ND HALF PROJ. EXP.	FISCAL YEAR PROJECTIONS	BUDGET VARIATION	VARIANCE
100	PERM. EMP.	734,395	734,395	341,533	56,922	358,578	700,111	34,284	
104	BD. ALLOWANCE	0	0	0	0	0	0	0	
149	OVERTIME	1,650	1,650	388	65	850	1,238	412	
150	AS-NEEDED EMP.	0	0	0	0	11,710	11,710	(11,710)	
171	MEDICARE	4,791	4,791	2,335	389	2,651	4,986	(195)	
173	INS-COMP.	0	0	0	0	0	0	0	
174	INS-EMP HLTH/DENT	62,083	0	0	0	0	0	0	
	Medical	54,144	54,144	25,934	4,322	24,500	50,434	3,710	
	Dental	6,864	6,864	3,840	640	3,581	7,421	(557)	
	Vision	1,075	1,075	532	89	532	1,064	11	
177	RETIREMENT	116,440	116,440	62,450	10,408	55,043	117,493	(1,053)	
194	MEDICAL TRUST	13,632	13,632	6,816	1,136	6,816	13,632	0	
197	OTHER FRINGE BEN.	6,778	6,778	1,388	231	1,888	3,277	3,501	
	TOTAL SALARIES/WAGES	1,001,852	939,769	445,216	74,203	466,149	911,364	28,405	2.84%
221	UTIL-PHONE/TELEG	0	0	0	0	0	0	0	
231	OFFICE SUPPLIES	400	400	162	27	238	400	0	
232	POSTAGE	0	0	0	0	0	0	0	
233	INVENTORY ISSUES	0	0	0	0	0	0	0	
254	ADVERTISING	0	0	0	0	0	0	0	
261	EQUIPMENT RENTAL	0	0	0	0	0	0	0	
262	RENT	29,137	29,137	16,261	2,710	12,876	29,137	0	
271	AUTO REIMBURSEMT	2,400	2,400	1,120	187	1,200	2,320	80	
272	MILEAGE	0	0	0	0	0	0	0	
282	CONF-MTGS-TRAVEL	0	0	0	0	0	0	0	
290	MEMBERSHIPS/DUES	1,764	1,764	1,270	212	0	1,270	494	
294	INS-VEHICLE	0	0	0	0	0	0	0	
302	INS-COMPREHENSIVE	0	0	0	0	0	0	0	
404	BOOKS/PERIODICALS	200	200	0	0	200	200	0	
411	PRINTING	0	0	0	0	0	0	0	
434	INDIRECT COSTS	0	0	0	0	0	0	0	
439	OTHER COSTS	0	0	0	0	0	0	0	
501	CONTRACTUAL SERV	11,100	11,100	2,935	489	7,427	10,361	739	
506	PROF SERVICES	9,583	9,583	925	154	8,133	9,058	525	
511	LEGAL EXPENSE	0	0	0	0	0	0	0	
521	TRAINING	1,500	1,500	0	0	1,500	1,500	0	
724	SERV. AGREEMENTS	1,150	1,150	1,110	185	0	1,110	40	
	TOTAL SUPPLIES & EXP	57,234	57,234	23,783	3,964	31,573	55,356	1,878	3.28%
803	COMPUTER SYSTEMS	0	0	0	0	0	0	0	
808	OFFICE EQUIPMENT	0	0	0	0	0	0	0	
820	BLDG. RENOVATION	0	0	0	0	0	0	0	
855	RESERVE	0	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%
	TOTAL BUDGET	1,059,086	997,003	468,999	78,166	497,722	966,721	30,282	2.86%

EXPENDITURE REVIEW		PUBLIC INFORMATION DEPARTMENT							
Mid year 2005/2006		03/10/2006							
OBJ	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	MID-YEAR EXPENDITURES	AVG. MO.	2ND HALF PROJ. EXP.	FISCAL YEAR PROJECTIONS	BUDGET VARIATION	VARIANCE
100	PERM. EMP.	1,104,062	1,104,062	505,733	84,289	577,458	1,083,191	20,871	
104	BD. ALLOWANCE	0	0	0	0	0	0	0	
149	OVERTIME	2,500	2,500	592	99	1,250	1,842	658	
150	AS-NEEDED EMP.	0	0	6,756	1,126	6,806	13,562	(13,562)	
171	MEDICARE	11,847	11,847	5,809	968	6,932	12,741	(894)	
173	INS-COMP.	0	0	0	0	0	0	0	
174	INS-EMP HLTH/DENT	116,406	0	0	0	0	0	0	
	Medical	101,520	101,520	57,154	0	57,154	114,308	(12,788)	
	Dental	12,870	12,870	7,470	0	7,470	14,940	(2,070)	
	Vision	2,016	2,016	997	0	997	1,994	22	
177	RETIREMENT	178,079	178,079	93,436	15,573	91,940	185,375	(7,296)	
194	MEDICAL TRUST	25,560	25,560	13,632	2,272	13,632	27,264	(1,704)	
197	OTHER FRINGE BEN.	7,891	7,891	1,312	219	2,313	3,625	4,266	
	TOTAL SALARIES/WAGES	1,562,751	1,446,345	692,891	104,545	765,952	1,458,843	(12,498)	-0.80%
221	UTIL-PHONE/TELEG	0	0	0	0	0	0	0	
231	OFFICE SUPPLIES	1,500	1,500	575	96	925	1,500	0	
232	POSTAGE	0	0	0	0	0	0	0	
233	INVENTORY ISSUES	0	0	0	0	0	0	0	
254	ADVERTISING	0	0	0	0	0	0	0	
261	EQUIPMENT RENTAL	0	0	0	0	0	0	0	
262	RENT	0	0	0	0	0	0	0	
271	AUTO REIMBURSEMT	2,400	2,400	1,120	187	1,200	2,320	80	
272	MILEAGE	0	0	0	0	0	0	0	
282	CONF-MTGS-TRAVEL	0	0	0	0	0	0	0	
290	MEMBERSHIPS/DUES	100	100	0	0	100	100	0	
294	INS-VEHICLE	0	0	0	0	0	0	0	
302	INS-COMPREHENSIVE	0	0	0	0	0	0	0	
404	BOOKS/PERIODICALS	40	40	0	0	40	40	0	
411	PRINTING	0	0	0	0	0	0	0	
434	INDIRECT COSTS	0	0	0	0	0	0	0	
439	OTHER COSTS	0	0	0	0	0	0	0	
501	CONTRACTUAL SERV	0	0	0	0	0	0	0	
506	PROF SERVICES	0	0	0	0	0	0	0	
511	LEGAL EXPENSE	0	0	0	0	0	0	0	
521	TRAINING	3,500	3,500	0	0	2,000	2,000	1,500	
724	SERV. AGREEMENTS	0	0	0	0	0	0	0	
	TOTAL SUPPLIES & EXP	7,540	7,540	1,695	283	4,265	5,960	1,580	20.95%
803	COMPUTER SYSTEMS	0	0	0	0	0	0	0	
808	OFFICE EQUIPMENT	0	0	0	0	0	0	0	
820	BLDG. RENOVATION	0	0	0	0	0	0	0	
855	RESERVE	0	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%
	TOTAL BUDGET	1,570,291	1,453,885	694,586	104,827	770,217	1,464,803	(10,918)	-0.70%

EXPENDITURE REVIEW		LEGAL DEPARTMENT							
Mid year 2005/2006		03/10/2006							
OBJ	DESCRIPTION	ADOPTED BUDGET	REVISED BUDGET	MID-YEAR EXPENDITURES	AVG. MO.	2ND HALF PROJ. EXP.	FISCAL YEAR PROJECTIONS	BUDGET VARIATION	VARIANCE
100	PERM. EMP.	500,444	500,444	265,827	44,304	245,814	511,641	(11,197)	
104	BD. ALLOWANCE	0	0	0	0	0	0	0	
149	OVERTIME	250	250	0	0	100	100	150	
150	AS-NEEDED EMP.	1,150	1,150	0	0	0	0	1,150	
171	MEDICARE	7,277	7,277	4,034	672	3,566	7,599	(322)	
173	INS-COMP.	0	0	0	0	0	0	0	
174	INS-EMP HLTH/DENT	31,042	0	0	0	0	0	0	
	Medical	27,072	27,072	15,166	0	15,166	30,332	(3,260)	
	Dental	3,432	3,432	2,075	0	2,075	4,150	(718)	
	Vision	538	538	266	0	266	532	6	
177	RETIREMENT	76,316	76,316	40,259	6,710	38,402	78,661	(2,345)	
194	MEDICAL TRUST	6,816	6,816	3,408	568	3,408	6,816	0	
197	OTHER FRINGE BEN.	4,251	4,251	955	159	1,455	2,410	1,841	
	TOTAL SALARIES/WAGES	658,587	627,545	331,989	52,414	310,252	642,240	(14,694)	-2.23%
221	UTIL-PHONE/TELEG	0	0	0	0	0	0	0	
231	OFFICE SUPPLIES	200	200	26	4	174	200	0	
232	POSTAGE	0	0	0	0	0	0	0	
233	INVENTORY ISSUES	0	0	0	0	0	0	0	
254	ADVERTISING	0	0	0	0	0	0	0	
261	EQUIPMENT RENTAL	0	0	0	0	0	0	0	
262	RENT	0	0	0	0	0	0	0	
271	AUTO REIMBURSEMT	2,400	2,400	1,240	207	1,200	2,440	(40)	
272	MILEAGE	0	0	0	0	0	0	0	
282	CONF-MTGS-TRAVEL	0	0	0	0	0	0	0	
290	MEMBERSHIPS/DUES	1,529	1,529	1,415	236	114	1,529	0	
294	INS-VEHICLE	0	0	0	0	0	0	0	
302	INS-COMPREHENSIVE	0	0	0	0	0	0	0	
404	BOOKS/PERIODICALS	8,000	8,000	5,383	897	2,617	8,000	0	
411	PRINTING	0	0	0	0	0	0	0	
434	INDIRECT COSTS	0	0	0	0	0	0	0	
439	OTHER COSTS	0	0	0	0	0	0	0	
501	CONTRACTUAL SERV	6,000	6,000	1,200	200	4,800	6,000	0	
506	PROF SERVICES	14,500	14,500	0	0	6,500	6,500	8,000	
511	LEGAL EXPENSE	75,000	75,000	28,254	4,709	86,746	115,000	(40,000)	
521	TRAINING	2,500	2,500	541	90	1,959	2,500	0	
724	SERV. AGREEMENTS	0	0	0	0	0	0	0	
	TOTAL SUPPLIES & EXP	110,129	110,129	38,059	6,343	104,110	142,169	(32,040)	-29.09%
803	COMPUTER SYSTEMS	0	0	0	0	0	0	0	
808	OFFICE EQUIPMENT	0	0	0	0	0	0	0	
820	BLDG. RENOVATION	0	0	0	0	0	0	0	
855	RESERVE	0	0	0	0	0	0	0	
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0	0	0.00%
	TOTAL BUDGET	768,716	737,674	370,048	58,757	414,361	784,410	(46,735)	-6.08%