



**CITY OF LARKSPUR
Staff Report**

February 6, 2019 City Council Meeting

DATE: January 18, 2019
TO: Honorable Mayor Morrison and the Larkspur City Council
FROM: Dan Schwarz, City Manager
Cathy Orme, Administrative Services Director
SUBJECT: MID-YEAR BUDGET REVIEW

ACTION REQUESTED

Adopt the resolution.

SUMMARY AND BACKGROUND

This item was originally scheduled to be discussed at the January 16, 2019 City Council meeting. Due to a power outage during the January 16 meeting, this discussion is being continued at the February 6, 2019 City Council meeting.

Staff is presenting amendments to the current fiscal year budget. The amendments propose an increase to the General Fund budget of \$174,000 in excess of revenues.

DISCUSSION

Excess Revenues from Fiscal Year 2017-18

The City is currently working with its independent auditors to finalize the Fiscal Year 2017-18 audit and anticipates presenting it to the City Council at an upcoming meeting. The audit will confirm that the total Governmental funds net change in fund balance is approximately \$950,642. By Council policy, excess revenues are first assigned to the General Fund Reserve to maintain a minimum of 25% of General Fund expenditures in reserve. The adopted Fiscal Year 2017-18 General Fund budget closed with expenditures of \$16,101,331, meaning the General Fund Reserve should be \$4,025,333 to meet the Council's policy. The General Fund Reserve currently stands at \$7,508,049, meaning that it is funded at a level of approximately 46%. Having this additional reserve is fortunate, as the City is experiencing several one-time, unavoidable financial impacts (enumerated in this report) for which there are no offsetting sources of funds.

AGENDA ITEM 8.2

The City purposefully built the General Fund reserve to a higher level in order to ensure sufficient cash is available to manage the Bon Air Bridge project, which requires the City to pay all invoices and then seek reimbursement of 88.5% of construction costs from federal grants. Staff is now analyzing the impact of this project on cashflow in order to prepare recommendations for the management of the General Fund

Reserve. The Council and the public can anticipate discussions on this topic during the budget review in spring of 2019.

Recommended use of available revenues

Staff evaluated their department budgets and have identified expenditures that the current budgets will not be able to absorb.

Public Works Streets:

- One-time expenditure for a valve failure at Redwood pump station for \$28,000.
- One-time expenditure to replace railing on Madrone and storm drain repairs at Lucky/Doherty and Valley Way for \$45,000.

Public Works Parks:

- A six-month contract for landscaping as the department has two vacant positions \$66,000.
- One-time expense for the Tubb Lake clean up \$28,000.

Recreation:

- Increase in after school programs results as an increase to payments to instructors and to the corresponding revenue account. Net result is zero to the General Fund.
- Additional janitorial services are needed for the Gym restrooms, \$4,500.

Library:

- One-time increase for office supplies of \$2,000.

General Fund FY 2018/19 budget deficit:

- The General Fund budget was adopted with a \$289,448 deficit.
- General Fund revenues as of 12/31/2018 are at \$8,539,323 or 49% of budget. If revenues come in as budgeted, then the deficit will need to be covered by General Fund Reserve surplus.

FISCAL IMPACT

The total amount of General Fund Reserve surplus is \$463,448.

STAFF RECOMMENDATIONS

That Council receive the presentation and approve the amended budget.

Respectfully submitted,

Dan Schwarz
City Manager

Attachments

1. General Fund Summary 12-31-18
2. General Fund Budget Report
3. Resolution Adoption of Amended Budget for Fiscal Year 2018/19.

GENERAL FUND

	2018-19 Adopted BUDGET	2018-19 YTD 12/31/2018	\$ INC/(DEC)	% of Budget
REVENUE				
Property Taxes	\$ 10,911,096	\$ 5,520,322	\$ 5,390,774	49%
Sales Tax	2,700,000	1,285,677	1,414,323	52%
Other Taxes	1,240,000	459,139	780,861	63%
Franchise Fees	915,000	369,812	545,188	60%
Licenses & Permits	472,000	417,623	54,377	12%
Penalties and Fines	51,000	39,523	11,477	23%
Use of money and property	10,002	4,233	5,769	58%
Charges for Services	503,871	440,200	63,671	13%
Other Revenue	40,100	2,795	37,305	93%
Other Agencies	-	-	-	0%
TOTAL REVENUE	16,843,069	8,539,323	8,303,746	49%
EXPENSE				
PERS AUL Lump Sum	\$ 855,070	\$ 828,053	27,017	3%
City-wide Contract Services	307,065	153,445	153,620	50%
City-wide OPEB	300,000	-	300,000	100%
City Council	45,143	16,637	28,506	63%
Administration ⁽¹⁾	1,628,315	701,484	926,831	57%
Building Maintenance ⁽²⁾	465,985	269,182	196,803	42%
Planning	505,641	236,669	268,972	53%
Fire	4,497,052	2,290,548	2,206,504	49%
Police	3,914,650	1,957,325	1,957,325	50%
Building Inspection	493,203	192,435	300,768	61%
Engineering	607,467	276,375	331,092	55%
Public Works - Streets	1,003,050	444,797	558,253	56%
Public Works - Parks	624,612	306,205	318,407	51%
Recreation	666,082	331,219	334,863	50%
Library	876,277	425,448	450,829	51%
Heritage Board	32,871	17,654	15,217	46%
Debt Service ⁽³⁾	380,034	160,852	219,182	58%
Side Fund ⁽⁴⁾	-	-	-	-
TOTAL EXPENSE	17,202,517	8,608,326	8,594,191	50%
EXCESS/DEFICIENCY OF REVENUE OVER/UNDER EXPENDITURES	(359,448)	(69,003)		
Transfer In from Other Funds	\$ 270,000	\$ -		
Transfers Out to Other Funds	(200,000)	-		
TOTAL TRANSFERS	\$ 70,000	\$ -		
NET CHANGE IN FUND BALANCE	\$ (289,448)	\$ (69,003)		

(1) Includes a 1/2 position for Administrative Assistant

(2) Includes additional \$50K for the elevator & \$45K the Microfiche project

(3) Includes \$97K for Fire Truck

(4) Council discussion



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND							
Fund: 100 - GENERAL FUND							
RevCategory: 1201 - TAXES							
100-1201-100000	PROPERTY TAXES/SECURED	9,719,096.00	9,719,096.00	4,664,851.08	4,667,053.11	-5,052,042.89	51.98 %
100-1201-100001	PROPERTY TAX/ERAF	900,000.00	900,000.00	592,537.27	664,635.06	-235,364.94	26.15 %
100-1201-101010	PROPERTY TAXES/UNSECURED	148,000.00	148,000.00	0.00	148,902.62	902.62	100.61 %
100-1201-103007	HOMEOWNERS EXEMPTION	40,000.00	40,000.00	6,076.82	6,076.82	-33,923.18	84.81 %
100-1201-104000	SUPPLEMENTAL	100,000.00	100,000.00	774.82	29,674.41	-70,325.59	70.33 %
100-1201-104001	SUPPLEMENTAL/REDEMPTION	4,000.00	4,000.00	0.00	3,979.95	-20.05	0.50 %
100-1201-105001	SALES TAX/PROP 172	100,000.00	100,000.00	11,081.65	48,980.75	-51,019.25	51.02 %
100-1201-105005	SALES TAX	2,600,000.00	2,600,000.00	220,779.18	1,236,696.08	-1,363,303.92	52.43 %
100-1201-106009	PGE FRANCHISE TAX	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
100-1201-107000	GARBAGE FRANCHISE TAX	500,000.00	500,000.00	37,296.13	224,828.79	-275,171.21	55.03 %
100-1201-108000	CABLE TV FRANCHISE TAX	295,000.00	295,000.00	0.00	139,766.71	-155,233.29	52.62 %
100-1201-108001	AT&T FRANCHISE	20,000.00	20,000.00	0.00	5,216.35	-14,783.65	73.92 %
100-1201-109000	BUSINESS LICENSE TAX	350,000.00	350,000.00	6,543.51	24,136.05	-325,863.95	93.10 %
100-1201-110009	PROPERTY TRANSFER TAX	100,000.00	100,000.00	12,921.70	59,649.12	-40,350.88	40.35 %
100-1201-111000	TRANSIENT OCCUPANCY TAX	790,000.00	790,000.00	93,795.20	375,353.57	-414,646.43	52.49 %
RevCategory: 1201 - TAXES Total:		15,766,096.00	15,766,096.00	5,646,657.36	7,634,949.39	-8,131,146.61	51.57 %
RevCategory: 1202 - LICENSES AND PERMITS							
100-1202-101002	BUILDING PERMIT	450,000.00	450,000.00	56,327.01	404,533.27	-45,466.73	10.10 %
100-1202-102003	OTHER LICENSES & PERMITS	2,000.00	2,000.00	370.00	1,480.00	-520.00	26.00 %
100-1202-103016	RESIDENTIAL INSPECTIONS	20,000.00	20,000.00	0.00	11,609.30	-8,390.70	41.95 %
RevCategory: 1202 - LICENSES AND PERMITS Total:		472,000.00	472,000.00	56,697.01	417,622.57	-54,377.43	11.52 %
RevCategory: 1203 - PENALTIES AND FINES							
100-1203-101008	VEHICLE CODE FINES/CITY	30,000.00	30,000.00	3,942.34	28,074.84	-1,925.16	6.42 %
100-1203-102008	VEHICLE CODE FINES/CVC Court	15,000.00	15,000.00	1,239.47	8,174.39	-6,825.61	45.50 %
100-1203-103009	LIBRARY FINES & FEES	5,000.00	5,000.00	248.95	2,523.97	-2,476.03	49.52 %
100-1203-104005	OTHER FINES	1,000.00	1,000.00	0.00	750.00	-250.00	25.00 %
RevCategory: 1203 - PENALTIES AND FINES Total:		51,000.00	51,000.00	5,430.76	39,523.20	-11,476.80	22.50 %
RevCategory: 1204 - USE OF MONEY AND PROPERTY							
100-1204-101004	INVESTMENT EARNINGS	10,000.00	10,000.00	0.00	4,232.07	-5,767.93	57.68 %
100-1204-102005	RENTAL	2.00	2.00	1.00	1.00	-1.00	50.00 %
RevCategory: 1204 - USE OF MONEY AND PROPERTY Total:		10,002.00	10,002.00	1.00	4,233.07	-5,768.93	57.68 %
RevCategory: 1206 - CHARGES/CURRENT SERVICES							
100-1206-101009	PLANNING FEES	15,000.00	15,000.00	3,227.63	11,819.29	-3,180.71	21.20 %
100-1206-102001	COUNSULTANT ADMIN. FEE	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
100-1206-102004	PLAN CHECKING FEES	20,000.00	20,000.00	-47,782.75	72,570.09	52,570.09	362.85 %
100-1206-103015	Trench Cut Fees	0.00	0.00	1,000.00	2,000.00	2,000.00	0.00 %
100-1206-105003	ENCROACHMENT PERMIT	15,000.00	15,000.00	5,678.00	59,976.55	44,976.55	399.84 %
100-1206-106004	HALL SCHOOL LOUNGE	10,000.00	10,000.00	0.00	3,490.64	-6,509.36	65.09 %
100-1206-106006	Community Room Rental	1,000.00	1,000.00	318.20	4,975.66	3,975.66	497.57 %
100-1206-106010	RECREATION FEES	220,000.00	220,000.00	38,531.57	201,190.36	-18,809.64	8.55 %
100-1206-106013	RECREATION RENTAL	50,000.00	50,000.00	14,750.10	51,558.98	1,558.98	103.12 %
100-1206-107000	Filming Fees	0.00	0.00	0.00	1,154.00	1,154.00	0.00 %
100-1206-108002	IN LIEU TAX PAYMENTS	47,685.00	47,685.00	23,843.00	23,843.00	-23,842.00	50.00 %
100-1206-109008	PLAN RETENTION	1,000.00	1,000.00	859.57	2,621.16	1,621.16	262.12 %
100-1206-111002	FINANCIAL SERVICES - CMPA/RVPA	119,186.00	119,186.00	0.00	5,000.00	-114,186.00	95.80 %
RevCategory: 1206 - CHARGES/CURRENT SERVICES Total:		503,871.00	503,871.00	40,425.32	440,199.73	-63,671.27	12.64 %
RevCategory: 1207 - OTHER REVENUE							
100-1207-102002	FILING FEES	100.00	100.00	0.00	0.00	-100.00	100.00 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 12/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-1207-103000	OTHER REVENUE	40,000.00	40,000.00	1,033.97	2,674.23	-37,325.77	93.31 %
100-1207-103012	COPIES	0.00	0.00	113.77	120.54	120.54	0.00 %
RevCategory: 1207 - OTHER REVENUE Total:		40,100.00	40,100.00	1,147.74	2,794.77	-37,305.23	93.03 %
RevCategory: 9999 - TRANSFERS							
100-9999-351000	TRANS FROM STORM DRAIN 200	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
100-9999-351001	Transfer In to GF	150,000.00	150,000.00	0.00	0.00	-150,000.00	100.00 %
100-9999-354000	FROM GAS TAX/ROAD IMPACT	100,000.00	100,000.00	0.00	0.00	-100,000.00	100.00 %
RevCategory: 9999 - TRANSFERS Total:		270,000.00	270,000.00	0.00	0.00	-270,000.00	100.00 %
Fund: 100 - GENERAL FUND Total:		17,113,069.00	17,113,069.00	5,750,359.19	8,539,322.73	-8,573,746.27	50.10 %
Department: 0000 - Undesignated							
Fund: 100 - GENERAL FUND							
100-0000-000-011001	PERS Lump Sum AUL	855,070.00	855,070.00	0.00	828,053.00	27,017.00	3.16 %
100-0000-001-012000	City-wide Contract Services	307,065.00	307,065.00	862.50	153,444.52	153,620.48	50.03 %
100-0000-001-012001	OPEB	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
Fund: 100 - GENERAL FUND Total:		1,462,135.00	1,462,135.00	862.50	981,497.52	480,637.48	32.87 %
Department: 0000 - Undesignated Total:		1,462,135.00	1,462,135.00	862.50	981,497.52	480,637.48	32.87 %
Department: 0030 - CITY COUNCIL							
Fund: 100 - GENERAL FUND							
100-0030-000-003000	PART TIME	17,160.00	17,160.00	1,523.35	7,430.05	9,729.95	56.70 %
100-0030-000-005000	HEALTH BENEFITS	18,786.00	18,786.00	1,540.09	7,798.48	10,987.52	58.49 %
100-0030-000-007000	MEDICARE	249.00	249.00	20.75	103.75	145.25	58.33 %
100-0030-000-008000	PERS	1,448.00	1,448.00	37.64	357.30	1,090.70	75.32 %
100-0030-001-012000	CONTRACT SERVICES	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-0030-002-026000	OFFICE SUPPLIES	500.00	500.00	54.01	222.11	277.89	55.58 %
100-0030-004-041000	TELEPHONE	500.00	500.00	0.00	0.00	500.00	100.00 %
100-0030-004-042000	TRAVEL/LODGING	4,000.00	4,000.00	0.00	725.00	3,275.00	81.88 %
Fund: 100 - GENERAL FUND Total:		45,143.00	45,143.00	3,175.84	16,636.69	28,506.31	63.15 %
Department: 0030 - CITY COUNCIL Total:		45,143.00	45,143.00	3,175.84	16,636.69	28,506.31	63.15 %
Department: 0031 - ADMINISTRATION							
Fund: 100 - GENERAL FUND							
100-0031-000-001000	SALARIES	728,657.00	728,657.00	58,372.93	354,690.59	373,966.41	51.32 %
100-0031-000-001003	RHS/ADMIN LEAVE	12,225.00	12,225.00	512.91	3,066.12	9,158.88	74.92 %
100-0031-000-005000	HEALTH BENEFITS	135,916.00	135,916.00	7,360.41	57,081.19	78,834.81	58.00 %
100-0031-000-006000	LONG TERM DISABILITY	3,060.00	3,060.00	285.49	1,427.43	1,632.57	53.35 %
100-0031-000-007000	MEDICARE	10,566.00	10,566.00	860.27	5,186.47	5,379.53	50.91 %
100-0031-000-008000	PERS	53,921.00	53,921.00	4,204.32	24,933.83	28,987.17	53.76 %
100-0031-000-009002	Technology	1,800.00	1,800.00	150.00	750.00	1,050.00	58.33 %
100-0031-000-009003	VISION	1,875.00	1,875.00	0.00	249.95	1,625.05	86.67 %
100-0031-000-009004	Phone Stipend	720.00	720.00	60.00	300.00	420.00	58.33 %
100-0031-000-011000	DEFERRED COMP	27,960.00	27,960.00	1,989.73	11,903.84	16,056.16	57.43 %
100-0031-001-012000	CONTRACT SERVICES	40,000.00	40,000.00	5,789.70	18,911.40	21,088.60	52.72 %
100-0031-001-012001	AUDITING	53,045.00	53,045.00	0.00	37,700.00	15,345.00	28.93 %
100-0031-001-012002	Chamber of Commerce	40,000.00	40,000.00	0.00	11,970.00	28,030.00	70.08 %
100-0031-001-012030	HUMAN RESOURCES CONTRACT	75,000.00	75,000.00	4,256.75	5,420.88	69,579.12	92.77 %
100-0031-001-013000	IT Services	10,000.00	10,000.00	1,131.52	4,751.76	5,248.24	52.48 %
100-0031-001-016000	LEGAL SERVICES	250,000.00	250,000.00	6,626.20	97,010.75	152,989.25	61.20 %
100-0031-002-026000	OFFICE SUPPLIES	2,600.00	2,600.00	44.08	230.22	2,369.78	91.15 %
100-0031-004-040000	POSTAGE	2,000.00	2,000.00	0.00	833.21	1,166.79	58.34 %
100-0031-004-041000	TELEPHONE	7,000.00	7,000.00	64.62	1,577.92	5,422.08	77.46 %
100-0031-004-042000	TRAVEL & LODGING	2,000.00	2,000.00	0.00	755.18	1,244.82	62.24 %
100-0031-004-042001	Conferences & Meetings	6,000.00	6,000.00	61.50	807.49	5,192.51	86.54 %
100-0031-004-042003	Training	3,000.00	3,000.00	510.00	900.11	2,099.89	70.00 %
100-0031-004-043000	AUTOMOBILE/PRIVATE	17,600.00	17,600.00	1,695.00	8,231.00	9,369.00	53.23 %
100-0031-006-062000	WORKERS COMP INSURANCE	29,615.00	29,615.00	0.00	27,398.97	2,216.03	7.48 %
100-0031-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	30,955.00	30,955.00	219.00	21,329.36	9,625.64	31.10 %
100-0031-007-070004	Recruitment	3,000.00	3,000.00	0.00	1,392.61	1,607.39	53.58 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 12/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-0031-007-072000	ADVERTISING	2,500.00	2,500.00	244.95	686.70	1,813.30	72.53 %
100-0031-007-073001	SPECIAL DONATIONS	1,000.00	1,000.00	0.00	1,039.00	-39.00	-3.90 %
100-0031-007-073003	Employee Recognition	300.00	300.00	0.00	0.00	300.00	100.00 %
100-0031-007-073005	CONTINGENCY	75,000.00	75,000.00	338.85	3,416.82	71,583.18	95.44 %
100-0031-009-090002	MISCELLANEOUS	500.00	500.00	0.00	0.00	500.00	100.00 %
100-0031-009-090003	Bank Fees	500.00	500.00	0.00	-2,468.78	2,968.78	593.76 %
	Fund: 100 - GENERAL FUND Total:	1,628,315.00	1,628,315.00	94,778.23	701,484.02	926,830.98	56.92 %
	Department: 0031 - ADMINISTRATION Total:	1,628,315.00	1,628,315.00	94,778.23	701,484.02	926,830.98	56.92 %

Department: 0035 - BUILDING MAINTENANCE

Fund: 100 - GENERAL FUND

100-0035-001-013000	IT Services	8,000.00	8,000.00	330.00	1,479.76	6,520.24	81.50 %
100-0035-002-026000	Office Supplies	14,000.00	14,000.00	284.54	2,197.03	11,802.97	84.31 %
100-0035-003-030000	UTILITIES	30,000.00	30,000.00	4,615.95	15,131.77	14,868.23	49.56 %
100-0035-005-052000	BUILDING & STRUCTURES MAINT	40,000.00	40,000.00	2,542.67	20,501.56	19,498.44	48.75 %
100-0035-005-056000	EQUIPMENT REPAIRS	20,000.00	20,000.00	971.89	2,910.72	17,089.28	85.45 %
100-0035-006-060000	GENERAL LIABILITY INS	159,437.00	159,437.00	546.36	161,918.82	-2,481.82	-1.56 %
100-0035-006-061000	BUILDING AND PROPERTY INS	45,948.00	45,948.00	0.00	44,640.00	1,308.00	2.85 %
100-0035-007-074000	RENT	3,600.00	3,600.00	0.00	3,600.00	0.00	0.00 %
100-0035-007-074001	EQUIPMENT REPLACEMENT	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
100-0035-008-087008	Other Equipment	45,000.00	45,000.00	0.00	16,802.65	28,197.35	62.66 %
	Fund: 100 - GENERAL FUND Total:	465,985.00	465,985.00	9,291.41	269,182.31	196,802.69	42.23 %
	Department: 0035 - BUILDING MAINTENANCE Total:	465,985.00	465,985.00	9,291.41	269,182.31	196,802.69	42.23 %

Department: 0039 - PLANNING

Fund: 100 - GENERAL FUND

100-0039-000-001000	SALARIES	350,527.00	350,527.00	19,626.18	140,651.51	209,875.49	59.87 %
100-0039-000-001003	RHS/ADMIN LEAVE	3,717.00	3,717.00	204.44	1,226.64	2,490.36	67.00 %
100-0039-000-002000	OVERTIME	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-0039-000-005000	HEALTH BENEFITS	67,893.00	67,893.00	2,720.02	15,909.45	51,983.55	76.57 %
100-0039-000-006000	LONG TERM DISABILITY	1,449.00	1,449.00	97.51	517.95	931.05	64.25 %
100-0039-000-007000	MEDICARE	5,165.00	5,165.00	284.42	2,023.75	3,141.25	60.82 %
100-0039-000-008000	PERS	31,632.00	31,632.00	1,674.60	11,098.04	20,533.96	64.92 %
100-0039-000-009003	VISION	1,050.00	1,050.00	0.00	46.84	1,003.16	95.54 %
100-0039-000-011000	DEFERRED COMP	5,107.00	5,107.00	193.89	1,272.63	3,834.37	75.08 %
100-0039-001-012000	CONTRACT SERVICES	500.00	500.00	12,640.00	39,824.47	-39,324.47	-7,864.89 %
100-0039-001-013000	IT Services	7,305.00	7,305.00	1,093.27	4,753.01	2,551.99	34.93 %
100-0039-002-026000	OFFICE SUPPLIES	1,000.00	1,000.00	18.61	517.13	482.87	48.29 %
100-0039-004-040000	POSTAGE	1,000.00	1,000.00	0.00	227.70	772.30	77.23 %
100-0039-004-041000	TELEPHONE	1,000.00	1,000.00	64.62	522.57	477.43	47.74 %
100-0039-004-042001	Conference & Meetings	750.00	750.00	0.00	0.00	750.00	100.00 %
100-0039-004-042003	Training	800.00	800.00	0.00	0.00	800.00	100.00 %
100-0039-004-043000	AUTOMOBILE/PRIVATE	7,717.00	7,717.00	630.00	3,465.00	4,252.00	55.10 %
100-0039-006-062000	WORKERS COMP INSURANCE	15,329.00	15,329.00	0.00	14,181.84	1,147.16	7.48 %
100-0039-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	1,200.00	1,200.00	0.00	429.98	770.02	64.17 %
100-0039-007-072000	ADVERTISING	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-0039-009-090002	Miscellaneous/Plan Check	0.00	0.00	-58,798.89	0.00	0.00	0.00 %
	Fund: 100 - GENERAL FUND Total:	505,641.00	505,641.00	-19,551.33	236,668.51	268,972.49	53.19 %
	Department: 0039 - PLANNING Total:	505,641.00	505,641.00	-19,551.33	236,668.51	268,972.49	53.19 %

Department: 0045 - FIRE

Fund: 100 - GENERAL FUND

100-0045-000-001000	SALARIES	0.00	0.00	180,398.35	1,062,003.84	-1,062,003.84	0.00 %
100-0045-000-001003	RHS	0.00	0.00	916.64	6,067.70	-6,067.70	0.00 %
100-0045-000-002000	OVERTIME	0.00	0.00	41,889.05	424,015.74	-424,015.74	0.00 %
100-0045-000-004000	HOLIDAY PAY	0.00	0.00	48,447.13	48,447.13	-48,447.13	0.00 %
100-0045-000-005000	HEALTH BENEFITS	0.00	0.00	31,066.08	239,607.17	-239,607.17	0.00 %
100-0045-000-007000	MEDICARE	0.00	0.00	3,857.27	22,003.04	-22,003.04	0.00 %
100-0045-000-008000	PERS	0.00	0.00	32,362.16	159,090.53	-159,090.53	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-0045-000-009000	UNIFORM	0.00	0.00	0.00	4,320.00	-4,320.00	0.00 %
100-0045-000-009004	Phone Stipend	0.00	0.00	300.00	1,500.00	-1,500.00	0.00 %
100-0045-000-011000	DEFERRED COMP	0.00	0.00	261.26	1,521.30	-1,521.30	0.00 %
100-0045-000-011001	Cost Recovery	0.00	0.00	-2,362.00	-12,916.75	12,916.75	0.00 %
100-0045-001-012000	CONTRACT SERVICES	4,497,052.00	4,497,052.00	2,646.18	44,182.78	4,452,869.22	99.02 %
100-0045-004-043000	Automobile/Private	0.00	0.00	700.00	3,850.00	-3,850.00	0.00 %
100-0045-005-052000	BUILDING & STRUCTURES MAINT	0.00	0.00	1,188.74	7,776.33	-7,776.33	0.00 %
100-0045-006-062000	WORKERS COMP INSURANCE	0.00	0.00	0.00	90,900.84	-90,900.84	0.00 %
100-0045-009-090000	Corte Madera Fire Dept	0.00	0.00	76,756.79	188,178.65	-188,178.65	0.00 %
	Fund: 100 - GENERAL FUND Total:	4,497,052.00	4,497,052.00	418,427.65	2,290,548.30	2,206,503.70	49.07 %
	Department: 0045 - FIRE Total:	4,497,052.00	4,497,052.00	418,427.65	2,290,548.30	2,206,503.70	49.07 %

Department: 0047 - POLICE

Fund: 100 - GENERAL FUND

100-0047-015-000004	POLICE OPERATING	3,914,650.00	3,914,650.00	0.00	1,957,325.00	1,957,325.00	50.00 %
	Fund: 100 - GENERAL FUND Total:	3,914,650.00	3,914,650.00	0.00	1,957,325.00	1,957,325.00	50.00 %
	Department: 0047 - POLICE Total:	3,914,650.00	3,914,650.00	0.00	1,957,325.00	1,957,325.00	50.00 %

Department: 0048 - BUILDING INSPECTION

Fund: 100 - GENERAL FUND

100-0048-000-001000	SALARIES	185,592.00	185,592.00	14,516.53	86,981.15	98,610.85	53.13 %
100-0048-000-001003	RHS	1,239.00	1,239.00	159.18	952.04	286.96	23.16 %
100-0048-000-003000	PART TIME	41,505.00	41,505.00	180.00	4,140.00	37,365.00	90.03 %
100-0048-000-005000	HEALTH BENEFITS	30,618.00	30,618.00	2,082.86	12,921.10	17,696.90	57.80 %
100-0048-000-006000	LONG TERM DISABILITY	716.00	716.00	64.42	322.12	393.88	55.01 %
100-0048-000-007000	MEDICARE	2,691.00	2,691.00	210.43	1,306.39	1,384.61	51.45 %
100-0048-000-008000	PERS	16,016.00	16,016.00	1,228.40	7,370.73	8,645.27	53.98 %
100-0048-000-009003	Vision	675.00	675.00	0.00	0.00	675.00	100.00 %
100-0048-000-010000	SOCIAL SECURITY	0.00	0.00	11.16	256.68	-256.68	0.00 %
100-0048-000-011000	DEFERRED COMP	3,416.00	3,416.00	143.11	858.51	2,557.49	74.87 %
100-0048-001-012000	CONTRACT SERVICES	198,000.00	198,000.00	14,392.50	64,354.61	133,645.39	67.50 %
100-0048-001-013000	IT Services	1,220.00	1,220.00	572.63	2,866.95	-1,646.95	-135.00 %
100-0048-002-026000	OFFICE SUPPLIES	200.00	200.00	0.00	208.68	-8.68	-4.34 %
100-0048-004-041000	TELEPHONE	0.00	0.00	64.62	386.95	-386.95	0.00 %
100-0048-004-042003	Training	500.00	500.00	0.00	0.00	500.00	100.00 %
100-0048-005-056000	EQUIPMENT REPAIRS	781.00	781.00	0.00	781.00	0.00	0.00 %
100-0048-006-062000	WORKERS COMP INSURANCE	9,434.00	9,434.00	0.00	8,727.82	706.18	7.49 %
100-0048-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	600.00	600.00	0.00	0.00	600.00	100.00 %
	Fund: 100 - GENERAL FUND Total:	493,203.00	493,203.00	33,625.84	192,434.73	300,768.27	60.98 %
	Department: 0048 - BUILDING INSPECTION Total:	493,203.00	493,203.00	33,625.84	192,434.73	300,768.27	60.98 %

Department: 0050 - ENGINEERING

Fund: 100 - GENERAL FUND

100-0050-000-001000	SALARIES	549,992.00	549,992.00	27,057.08	154,579.62	395,412.38	71.89 %
100-0050-000-001003	RHS/ADMIN LEAVE	7,929.00	7,929.00	113.01	668.86	7,260.14	91.56 %
100-0050-000-002000	OVERTIME	0.00	0.00	0.00	343.42	-343.42	0.00 %
100-0050-000-005000	HEALTH BENEFITS	107,426.00	107,426.00	4,718.69	32,663.99	74,762.01	69.59 %
100-0050-000-006000	LONG TERM DISABILITY	2,087.00	2,087.00	122.13	579.94	1,507.06	72.21 %
100-0050-000-007000	MEDICARE	7,975.00	7,975.00	387.20	2,222.99	5,752.01	72.13 %
100-0050-000-008000	PERS	44,176.00	44,176.00	2,215.94	12,721.43	31,454.57	71.20 %
100-0050-000-009003	VISION	1,620.00	1,620.00	0.00	0.00	1,620.00	100.00 %
100-0050-000-009004	Phone Stipend	1,008.00	1,008.00	24.00	120.00	888.00	88.10 %
100-0050-000-011000	DEFERRED COMP	7,060.00	7,060.00	213.56	1,410.30	5,649.70	80.02 %
100-0050-000-011001	Cost Recovery	-300,000.00	-300,000.00	0.00	0.00	-300,000.00	100.00 %
100-0050-001-012000	CONTRACT SERVICES	85,953.00	85,953.00	-26,036.63	18,052.38	67,900.62	79.00 %
100-0050-001-013000	IT Services	26,500.00	26,500.00	1,744.21	8,691.41	17,808.59	67.20 %
100-0050-002-026000	OFFICE SUPPLIES	4,700.00	4,700.00	619.19	2,499.98	2,200.02	46.81 %
100-0050-003-030000	Utilities	5,088.00	5,088.00	0.00	11,456.71	-6,368.71	-125.17 %
100-0050-004-040000	POSTAGE	300.00	300.00	7.25	113.92	186.08	62.03 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-0050-004-041000	TELEPHONE	3,000.00	3,000.00	81.56	1,303.53	1,696.47	56.55 %
100-0050-004-042000	TRAVEL/LODGING	500.00	500.00	0.00	0.00	500.00	100.00 %
100-0050-004-042001	Conferences & Meetings	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-0050-004-042003	Training	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
100-0050-004-043000	AUTOMOBILE/PRIVATE	6,220.00	6,220.00	140.00	770.00	5,450.00	87.62 %
100-0050-005-052000	BUILDING & STRUCTURES MAINT	21,870.00	21,870.00	1,310.00	10,568.74	11,301.26	51.67 %
100-0050-006-062000	WORKERS COMP INSURANCE	17,063.00	17,063.00	0.00	15,786.29	1,276.71	7.48 %
100-0050-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	3,000.00	3,000.00	0.00	1,821.48	1,178.52	39.28 %
	Fund: 100 - GENERAL FUND Total:	607,467.00	607,467.00	12,717.19	276,374.99	331,092.01	54.50 %
	Department: 0050 - ENGINEERING Total:	607,467.00	607,467.00	12,717.19	276,374.99	331,092.01	54.50 %

Department: 0051 - STREETS

Fund: 100 - GENERAL FUND

100-0051-000-001000	SALARIES	335,610.00	335,610.00	25,529.13	149,657.36	185,952.64	55.41 %
100-0051-000-001003	RHS/ADMIN LEAVE	5,077.00	5,077.00	519.17	3,087.00	1,990.00	39.20 %
100-0051-000-002000	OVERTIME	10,000.00	10,000.00	1,602.98	6,185.32	3,814.68	38.15 %
100-0051-000-005000	HEALTH BENEFITS	145,513.00	145,513.00	5,711.08	63,065.47	82,447.53	56.66 %
100-0051-000-006000	LONG TERM DISABILITY	1,738.00	1,738.00	125.10	550.39	1,187.61	68.33 %
100-0051-000-007000	MEDICARE	4,866.00	4,866.00	386.39	2,188.11	2,677.89	55.03 %
100-0051-000-008000	PERS	25,468.00	25,468.00	1,861.43	10,544.31	14,923.69	58.60 %
100-0051-000-009001	UNIFORM & VISION	1,230.00	1,230.00	293.31	293.31	936.69	76.15 %
100-0051-000-009004	Phone Stipend	792.00	792.00	66.00	330.00	462.00	58.33 %
100-0051-000-011000	DEFERRED COMP	6,242.00	6,242.00	241.60	1,383.93	4,858.07	77.83 %
100-0051-001-012000	CONTRACT SERVICES	120,000.00	120,000.00	23,192.00	63,335.00	56,665.00	47.22 %
100-0051-001-013000	IT Services	1,735.00	1,735.00	34.00	170.00	1,565.00	90.20 %
100-0051-002-021000	AUTOMOTIVE FUELS	7,000.00	7,000.00	0.00	1,954.45	5,045.55	72.08 %
100-0051-002-025000	SMALL TOOLS & EQUIPMENT	20,000.00	20,000.00	223.02	5,750.95	14,249.05	71.25 %
100-0051-002-027000	UNIFORM & CLOTHING	2,500.00	2,500.00	0.00	61.99	2,438.01	97.52 %
100-0051-003-030000	UTILITIES	21,200.00	21,200.00	1,516.05	6,462.70	14,737.30	69.52 %
100-0051-003-031000	STREET LIGHTING	113,583.00	113,583.00	13,160.60	53,800.58	59,782.42	52.63 %
100-0051-003-035000	MISC UTILITIES	25,000.00	25,000.00	1,800.00	9,787.00	15,213.00	60.85 %
100-0051-004-041000	TELEPHONE	1,500.00	1,500.00	138.06	523.43	976.57	65.10 %
100-0051-004-042000	TRAVEL/LODGING	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
100-0051-004-042003	Training	4,000.00	4,000.00	0.00	100.00	3,900.00	97.50 %
100-0051-004-043000	AUTOMOBILE/PRIVATE	2,020.00	2,020.00	385.00	2,117.50	-97.50	-4.83 %
100-0051-005-052000	BUILDING & STRUCTURES MAINT	7,500.00	7,500.00	0.00	6,930.00	570.00	7.60 %
100-0051-005-053000	AUTOMOTIVE EQUIPMENT REPAIRS	22,500.00	22,500.00	32.69	4,213.97	18,286.03	81.27 %
100-0051-005-056000	EQUIPMENT REPAIRS	20,000.00	20,000.00	0.00	3,201.00	16,799.00	84.00 %
100-0051-005-057000	STREETS/ALLIES/SIDEWALKS	45,000.00	45,000.00	12,181.68	20,642.75	24,357.25	54.13 %
100-0051-006-062000	WORKERS COMP INSURANCE	14,048.00	14,048.00	0.00	12,996.48	1,051.52	7.49 %
100-0051-006-063001	Unemployment Comp	12,753.00	12,753.00	0.00	3,579.00	9,174.00	71.94 %
100-0051-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	3,500.00	3,500.00	0.00	120.00	3,380.00	96.57 %
100-0051-007-070004	Recruitment	0.00	0.00	411.53	595.75	-595.75	0.00 %
100-0051-007-073002	CONTINGENCY SPEC	0.00	0.00	0.00	90.40	-90.40	0.00 %
100-0051-007-074000	RENT	7,200.00	7,200.00	600.00	4,200.00	3,000.00	41.67 %
100-0051-007-074001	EQUIPMENT REPLACEMENT	13,475.00	13,475.00	0.00	6,878.38	6,596.62	48.95 %
	Fund: 100 - GENERAL FUND Total:	1,003,050.00	1,003,050.00	90,010.82	444,796.53	558,253.47	55.66 %
	Department: 0051 - STREETS Total:	1,003,050.00	1,003,050.00	90,010.82	444,796.53	558,253.47	55.66 %

Department: 0071 - PARKS

Fund: 100 - GENERAL FUND

100-0071-000-001000	SALARIES	258,913.00	258,913.00	13,196.81	78,317.11	180,595.89	69.75 %
100-0071-000-001003	RHS/ADMIN LEAVE	2,364.00	2,364.00	204.29	1,210.30	1,153.70	48.80 %
100-0071-000-002000	OVERTIME	5,000.00	5,000.00	11.58	636.01	4,363.99	87.28 %
100-0071-000-005000	HEALTH BENEFITS	58,878.00	58,878.00	3,316.82	16,626.42	42,251.58	71.76 %
100-0071-000-006000	LONG TERM DISABILITY	1,069.00	1,069.00	56.33	279.32	789.68	73.87 %
100-0071-000-007000	MEDICARE	3,754.00	3,754.00	184.33	1,108.02	2,645.98	70.48 %
100-0071-000-008000	PERS	19,422.00	19,422.00	850.93	4,930.31	14,491.69	74.61 %
100-0071-000-009001	UNIFORM & VISION	1,050.00	1,050.00	0.00	0.00	1,050.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-0071-000-009004	Phone Stipend	360.00	360.00	30.00	150.00	210.00	58.33 %
100-0071-000-011000	DEFERRED COMP	5,163.00	5,163.00	117.73	706.58	4,456.42	86.31 %
100-0071-001-012000	CONTRACT SERVICES	77,500.00	77,500.00	10,640.00	92,896.00	-15,396.00	-19.87 %
100-0071-002-021000	AUTOMOTIVE FUELS	7,000.00	7,000.00	0.00	1,954.44	5,045.56	72.08 %
100-0071-002-025000	SMALL TOOLS & EQUIPMENT	8,500.00	8,500.00	452.78	6,159.94	2,340.06	27.53 %
100-0071-002-027000	UNIFORM & CLOTHING	2,500.00	2,500.00	0.00	61.99	2,438.01	97.52 %
100-0071-003-030000	UTILITIES	1,802.00	1,802.00	371.98	852.75	949.25	52.68 %
100-0071-003-034000	WATER/PARKS	124,500.00	124,500.00	2,030.14	66,535.35	57,964.65	46.56 %
100-0071-004-043000	AUTOMOBILE/PRIVATE	0.00	0.00	175.00	962.50	-962.50	0.00 %
100-0071-005-050000	LANDSCAPING	27,000.00	27,000.00	2,299.55	16,050.65	10,949.35	40.55 %
100-0071-005-052000	BUILDING & STRUCTURES MAINT	10,000.00	10,000.00	2,978.53	7,487.81	2,512.19	25.12 %
100-0071-005-056000	EQUIPMENT REPAIRS	3,500.00	3,500.00	262.70	526.58	2,973.42	84.95 %
100-0071-006-062000	WORKERS COMP INSURANCE	10,837.00	10,837.00	0.00	10,026.39	810.61	7.48 %
100-0071-007-070004	Recruitment	0.00	0.00	414.89	599.10	-599.10	0.00 %
100-0071-008-087008	OTHER EQUIPMENT	-4,500.00	-4,500.00	0.00	-1,872.91	-2,627.09	58.38 %
Fund: 100 - GENERAL FUND Total:		624,612.00	624,612.00	37,594.39	306,204.66	318,407.34	50.98 %
Department: 0071 - PARKS Total:		624,612.00	624,612.00	37,594.39	306,204.66	318,407.34	50.98 %

Department: 0072 - PARK & RECREATION

Fund: 100 - GENERAL FUND

100-0072-000-001000	SALARIES	240,310.00	240,310.00	18,416.25	109,536.02	130,773.98	54.42 %
100-0072-000-001003	RHS/ADMIN LEAVE	7,489.00	7,489.00	261.83	1,571.01	5,917.99	79.02 %
100-0072-000-003000	PART TIME	57,000.00	57,000.00	3,222.00	18,101.00	38,899.00	68.24 %
100-0072-000-005000	HEALTH BENEFITS	77,208.00	77,208.00	4,230.91	31,195.57	46,012.43	59.60 %
100-0072-000-006000	LONG TERM DISABILITY	1,025.00	1,025.00	92.89	464.45	560.55	54.69 %
100-0072-000-007000	MEDICARE	7,845.00	7,845.00	311.93	1,809.82	6,035.18	76.93 %
100-0072-000-008000	PERS	19,773.00	19,773.00	1,525.22	9,046.04	10,726.96	54.25 %
100-0072-000-009003	VISION	750.00	750.00	0.00	0.00	750.00	100.00 %
100-0072-000-009004	Phone Stipend	3,120.00	3,120.00	120.00	600.00	2,520.00	80.77 %
100-0072-000-010000	SOCIAL SECURITY	0.00	0.00	199.76	1,161.94	-1,161.94	0.00 %
100-0072-000-011000	DEFERRED COMP	2,793.00	2,793.00	182.64	1,086.32	1,706.68	61.11 %
100-0072-001-012000	CONTRACT SERVICES	140,000.00	140,000.00	39,082.48	121,211.19	18,788.81	13.42 %
100-0072-001-012009	GYM COSTS	20,000.00	20,000.00	65.00	5,198.29	14,801.71	74.01 %
100-0072-001-012032	REC DESK FEES	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
100-0072-001-013000	IT Services	15,400.00	15,400.00	919.45	4,405.00	10,995.00	71.40 %
100-0072-002-024000	PRINTED & PHOTOGRAPHIC	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-0072-002-026000	OFFICE SUPPLIES	2,500.00	2,500.00	10.89	1,282.67	1,217.33	48.69 %
100-0072-002-028000	MATERIALS & SUPPLIES	27,500.00	27,500.00	1,288.68	5,024.00	22,476.00	81.73 %
100-0072-004-040000	POSTAGE	2,000.00	2,000.00	0.00	96.56	1,903.44	95.17 %
100-0072-004-041000	TELEPHONE	3,300.00	3,300.00	64.61	1,265.14	2,034.86	61.66 %
100-0072-004-042000	TRAVEL/LODGING	1,200.00	1,200.00	54.69	54.69	1,145.31	95.44 %
100-0072-004-042003	Training	250.00	250.00	0.00	0.00	250.00	100.00 %
100-0072-004-043000	AUTOMOBILE/PRIVATE	7,800.00	7,800.00	650.00	3,575.00	4,225.00	54.17 %
100-0072-005-052000	BUILDING & STRUCTURES MAINT	4,500.00	4,500.00	814.99	5,129.82	-629.82	-14.00 %
100-0072-006-062000	WORKERS COMP INSURANCE	9,819.00	9,819.00	0.00	9,084.17	734.83	7.48 %
100-0072-006-064000	INSURANCE/MISC	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-0072-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	0.00	0.00	0.00	320.00	-320.00	0.00 %
Fund: 100 - GENERAL FUND Total:		666,082.00	666,082.00	71,514.22	331,218.70	334,863.30	50.27 %
Department: 0072 - PARK & RECREATION Total:		666,082.00	666,082.00	71,514.22	331,218.70	334,863.30	50.27 %

Department: 0080 - LIBRARY

Fund: 100 - GENERAL FUND

100-0080-000-001000	SALARIES	405,978.00	405,978.00	29,395.93	175,050.73	230,927.27	56.88 %
100-0080-000-001003	RHS/ADMIN LEAVE	4,000.00	4,000.00	345.38	2,199.77	1,800.23	45.01 %
100-0080-000-003000	PART TIME	65,488.00	65,488.00	4,694.07	33,969.16	31,518.84	48.13 %
100-0080-000-005000	HEALTH BENEFITS	117,660.00	117,660.00	5,127.88	41,322.53	76,337.47	64.88 %
100-0080-000-006000	LONG TERM DISABILITY	1,579.00	1,579.00	146.35	672.52	906.48	57.41 %
100-0080-000-007000	MEDICARE	10,897.00	10,897.00	497.01	3,042.58	7,854.42	72.08 %
100-0080-000-008000	PERS	37,511.00	37,511.00	2,377.91	14,097.80	23,413.20	62.42 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 12/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-0080-000-009003	VISION	1,800.00	1,800.00	0.00	0.00	1,800.00	100.00 %
100-0080-000-010000	SOCIAL SECURITY	0.00	0.00	283.42	2,022.17	-2,022.17	0.00 %
100-0080-000-011000	DEFERRED COMP	7,960.00	7,960.00	191.82	1,189.03	6,770.97	85.06 %
100-0080-001-012000	CONTRACT SERVICES	2,600.00	2,600.00	0.00	988.19	1,611.81	61.99 %
100-0080-001-013000	IT Services	22,000.00	22,000.00	742.66	3,203.64	18,796.36	85.44 %
100-0080-002-024000	PRINTED & PHOTOGRAPHIC	30,000.00	30,000.00	5,184.55	21,812.79	8,187.21	27.29 %
100-0080-002-024001	CHILDREN'S BOOKS	10,000.00	10,000.00	669.81	5,544.99	4,455.01	44.55 %
100-0080-002-024002	ADULT AUDIOVISUAL	5,564.00	5,564.00	292.21	2,644.95	2,919.05	52.46 %
100-0080-002-024003	ADULT SUBSCRIPTIONS	5,072.00	5,072.00	465.65	4,981.60	90.40	1.78 %
100-0080-002-024004	CHILDRENS AUDIOVISUAL	1,507.00	1,507.00	89.93	317.72	1,189.28	78.92 %
100-0080-002-024006	E BOOKS	1,550.00	1,550.00	0.00	1,500.00	50.00	3.23 %
100-0080-002-026000	OFFICE SUPPLIES	10,200.00	10,200.00	1,074.36	6,562.46	3,637.54	35.66 %
100-0080-004-040000	POSTAGE	500.00	500.00	0.00	162.50	337.50	67.50 %
100-0080-004-041000	TELEPHONE	620.00	620.00	64.61	386.93	233.07	37.59 %
100-0080-004-042000	TRAVEL/LODGING	500.00	500.00	0.00	0.00	500.00	100.00 %
100-0080-004-042001	Conferences & Meetings	400.00	400.00	0.00	84.74	315.26	78.82 %
100-0080-004-042003	Training	500.00	500.00	0.00	92.40	407.60	81.52 %
100-0080-004-043000	AUTOMOBILE/PRIVATE	4,200.00	4,200.00	350.00	1,925.00	2,275.00	54.17 %
100-0080-005-052000	BUILDING & STRUCTURES MAINT	750.00	750.00	0.00	54.47	695.53	92.74 %
100-0080-005-056000	EQUIPMENT REPAIRS	200.00	200.00	0.00	0.00	200.00	100.00 %
100-0080-006-062000	WORKERS COMP INSURANCE	16,933.00	16,933.00	0.00	15,666.40	1,266.60	7.48 %
100-0080-006-063000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	239.00	-239.00	0.00 %
100-0080-007-070000	DUES/MEMBERSHIP/SUBSCRIPTION	2,500.00	2,500.00	0.00	435.00	2,065.00	82.60 %
100-0080-007-070001	MARINET ANNUAL FEES	85,108.00	85,108.00	99.68	80,617.71	4,490.29	5.28 %
100-0080-007-070004	Recruitment	0.00	0.00	0.00	721.91	-721.91	0.00 %
100-0080-007-072000	ADVERTISING	200.00	200.00	0.00	0.00	200.00	100.00 %
100-0080-007-073002	CONTINGENCY SPEC	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-0080-007-074001	EQUIPMENT REPLACEMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-0080-009-090000	Special Projects Programs	10,000.00	10,000.00	959.10	3,939.15	6,060.85	60.61 %
Fund: 100 - GENERAL FUND Total:		876,277.00	876,277.00	53,052.33	425,447.84	450,829.16	51.45 %
Department: 0080 - LIBRARY Total:		876,277.00	876,277.00	53,052.33	425,447.84	450,829.16	51.45 %
Department: 0085 - Heritage Board							
Fund: 100 - GENERAL FUND							
100-0085-000-001000	Salaries	20,844.00	20,844.00	2,068.58	12,343.27	8,500.73	40.78 %
100-0085-000-002000	Overtime	516.00	516.00	0.00	0.00	516.00	100.00 %
100-0085-000-005000	Health Benefits	4,742.00	4,742.00	324.92	1,668.16	3,073.84	64.82 %
100-0085-000-006000	Long Term Disability	95.00	95.00	9.89	49.56	45.44	47.83 %
100-0085-000-007000	Medicare	303.00	303.00	27.68	166.08	136.92	45.19 %
100-0085-000-008000	PERS	2,003.00	2,003.00	177.66	1,069.25	933.75	46.62 %
100-0085-000-011000	Deferred Comp	208.00	208.00	18.48	111.24	96.76	46.52 %
100-0085-001-012000	Contract Services	3,200.00	3,200.00	0.00	2,242.50	957.50	29.92 %
100-0085-002-026000	Office Supplies	600.00	600.00	0.00	0.00	600.00	100.00 %
100-0085-004-040000	POSTAGE	20.00	20.00	0.00	4.08	15.92	79.60 %
100-0085-007-070000	Dues/Memberships/Subscrip	180.00	180.00	0.00	0.00	180.00	100.00 %
100-0085-007-074000	Rent	160.00	160.00	0.00	0.00	160.00	100.00 %
Fund: 100 - GENERAL FUND Total:		32,871.00	32,871.00	2,627.21	17,654.14	15,216.86	46.29 %
Department: 0085 - Heritage Board Total:		32,871.00	32,871.00	2,627.21	17,654.14	15,216.86	46.29 %
Department: 0092 - DEBT SERVICE							
Fund: 100 - GENERAL FUND							
100-0092-009-096000	MERA BOND PAYMENT	40,000.00	40,000.00	0.00	39,812.49	187.51	0.47 %
100-0092-009-098000	New Fire Truck Lease	97,955.00	97,955.00	0.00	0.00	97,955.00	100.00 %
100-0092-009-099000	CORP YARD LOAN PAYMENT	242,079.17	242,079.17	0.00	121,039.29	121,039.88	50.00 %
Fund: 100 - GENERAL FUND Total:		380,034.17	380,034.17	0.00	160,851.78	219,182.39	57.67 %
Department: 0092 - DEBT SERVICE Total:		380,034.17	380,034.17	0.00	160,851.78	219,182.39	57.67 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 12/31/2018

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 9999 - TRANSFER							
Fund: 100 - GENERAL FUND							
100-9999-302-000002	TRANSFER TO INSURANCE FUND	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
100-9999-302-000006	TRANSFER TO CAPITAL	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
	Fund: 100 - GENERAL FUND Total:	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Department: 9999 - TRANSFER Total:	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
	Fund: 100 - GENERAL FUND Surplus (Deficit):	-289,448.17	-289,448.17	4,942,232.89	-69,002.99	220,445.18	76.16 %
	Report Surplus (Deficit):	-289,448.17	-289,448.17	4,942,232.89	-69,002.99	220,445.18	76.16 %

Group Summary

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Fund: 100 - GENERAL FUND						
1201 - TAXES	15,766,096.00	15,766,096.00	5,646,657.36	7,634,949.39	-8,131,146.61	51.57 %
1202 - LICENSES AND PERMITS	472,000.00	472,000.00	56,697.01	417,622.57	-54,377.43	11.52 %
1203 - PENALTIES AND FINES	51,000.00	51,000.00	5,430.76	39,523.20	-11,476.80	22.50 %
1204 - USE OF MONEY AND PROPERTY	10,002.00	10,002.00	1.00	4,233.07	-5,768.93	57.68 %
1206 - CHARGES/CURRENT SERVICES	503,871.00	503,871.00	40,425.32	440,199.73	-63,671.27	12.64 %
1207 - OTHER REVENUE	40,100.00	40,100.00	1,147.74	2,794.77	-37,305.23	93.03 %
9999 - TRANSFERS	270,000.00	270,000.00	0.00	0.00	-270,000.00	100.00 %
Fund: 100 - GENERAL FUND Total:	17,113,069.00	17,113,069.00	5,750,359.19	8,539,322.73	-8,573,746.27	50.10 %
Department: 0000 - Undesignated						
Fund: 100 - GENERAL FUND						
	1,462,135.00	1,462,135.00	862.50	981,497.52	480,637.48	32.87 %
Fund: 100 - GENERAL FUND Total:	1,462,135.00	1,462,135.00	862.50	981,497.52	480,637.48	32.87 %
Department: 0000 - Undesignated Total:	1,462,135.00	1,462,135.00	862.50	981,497.52	480,637.48	32.87 %
Department: 0030 - CITY COUNCIL						
Fund: 100 - GENERAL FUND						
	45,143.00	45,143.00	3,175.84	16,636.69	28,506.31	63.15 %
Fund: 100 - GENERAL FUND Total:	45,143.00	45,143.00	3,175.84	16,636.69	28,506.31	63.15 %
Department: 0030 - CITY COUNCIL Total:	45,143.00	45,143.00	3,175.84	16,636.69	28,506.31	63.15 %
Department: 0031 - ADMINISTRATION						
Fund: 100 - GENERAL FUND						
	1,628,315.00	1,628,315.00	94,778.23	701,484.02	926,830.98	56.92 %
Fund: 100 - GENERAL FUND Total:	1,628,315.00	1,628,315.00	94,778.23	701,484.02	926,830.98	56.92 %
Department: 0031 - ADMINISTRATION Total:	1,628,315.00	1,628,315.00	94,778.23	701,484.02	926,830.98	56.92 %
Department: 0035 - BUILDING MAINTENANCE						
Fund: 100 - GENERAL FUND						
	465,985.00	465,985.00	9,291.41	269,182.31	196,802.69	42.23 %
Fund: 100 - GENERAL FUND Total:	465,985.00	465,985.00	9,291.41	269,182.31	196,802.69	42.23 %
Department: 0035 - BUILDING MAINTENANCE Total:	465,985.00	465,985.00	9,291.41	269,182.31	196,802.69	42.23 %
Department: 0039 - PLANNING						
Fund: 100 - GENERAL FUND						
	505,641.00	505,641.00	-19,551.33	236,668.51	268,972.49	53.19 %
Fund: 100 - GENERAL FUND Total:	505,641.00	505,641.00	-19,551.33	236,668.51	268,972.49	53.19 %
Department: 0039 - PLANNING Total:	505,641.00	505,641.00	-19,551.33	236,668.51	268,972.49	53.19 %
Department: 0045 - FIRE						
Fund: 100 - GENERAL FUND						
	4,497,052.00	4,497,052.00	418,427.65	2,290,548.30	2,206,503.70	49.07 %
Fund: 100 - GENERAL FUND Total:	4,497,052.00	4,497,052.00	418,427.65	2,290,548.30	2,206,503.70	49.07 %
Department: 0045 - FIRE Total:	4,497,052.00	4,497,052.00	418,427.65	2,290,548.30	2,206,503.70	49.07 %
Department: 0047 - POLICE						
Fund: 100 - GENERAL FUND						
	3,914,650.00	3,914,650.00	0.00	1,957,325.00	1,957,325.00	50.00 %
Fund: 100 - GENERAL FUND Total:	3,914,650.00	3,914,650.00	0.00	1,957,325.00	1,957,325.00	50.00 %
Department: 0047 - POLICE Total:	3,914,650.00	3,914,650.00	0.00	1,957,325.00	1,957,325.00	50.00 %
Department: 0048 - BUILDING INSPECTION						
Fund: 100 - GENERAL FUND						
	493,203.00	493,203.00	33,625.84	192,434.73	300,768.27	60.98 %
Fund: 100 - GENERAL FUND Total:	493,203.00	493,203.00	33,625.84	192,434.73	300,768.27	60.98 %
Department: 0048 - BUILDING INSPECTION Total:	493,203.00	493,203.00	33,625.84	192,434.73	300,768.27	60.98 %

Budget Report

For Fiscal: 2018-2019 Period Ending: 12/31/2018

RevCategor...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Department: 0050 - ENGINEERING						
Fund: 100 - GENERAL FUND						
	607,467.00	607,467.00	12,717.19	276,374.99	331,092.01	54.50 %
Fund: 100 - GENERAL FUND Total:	607,467.00	607,467.00	12,717.19	276,374.99	331,092.01	54.50 %
Department: 0050 - ENGINEERING Total:	607,467.00	607,467.00	12,717.19	276,374.99	331,092.01	54.50 %
Department: 0051 - STREETS						
Fund: 100 - GENERAL FUND						
	1,003,050.00	1,003,050.00	90,010.82	444,796.53	558,253.47	55.66 %
Fund: 100 - GENERAL FUND Total:	1,003,050.00	1,003,050.00	90,010.82	444,796.53	558,253.47	55.66 %
Department: 0051 - STREETS Total:	1,003,050.00	1,003,050.00	90,010.82	444,796.53	558,253.47	55.66 %
Department: 0071 - PARKS						
Fund: 100 - GENERAL FUND						
	624,612.00	624,612.00	37,594.39	306,204.66	318,407.34	50.98 %
Fund: 100 - GENERAL FUND Total:	624,612.00	624,612.00	37,594.39	306,204.66	318,407.34	50.98 %
Department: 0071 - PARKS Total:	624,612.00	624,612.00	37,594.39	306,204.66	318,407.34	50.98 %
Department: 0072 - PARK & RECREATION						
Fund: 100 - GENERAL FUND						
	666,082.00	666,082.00	71,514.22	331,218.70	334,863.30	50.27 %
Fund: 100 - GENERAL FUND Total:	666,082.00	666,082.00	71,514.22	331,218.70	334,863.30	50.27 %
Department: 0072 - PARK & RECREATION Total:	666,082.00	666,082.00	71,514.22	331,218.70	334,863.30	50.27 %
Department: 0080 - LIBRARY						
Fund: 100 - GENERAL FUND						
	876,277.00	876,277.00	53,052.33	425,447.84	450,829.16	51.45 %
Fund: 100 - GENERAL FUND Total:	876,277.00	876,277.00	53,052.33	425,447.84	450,829.16	51.45 %
Department: 0080 - LIBRARY Total:	876,277.00	876,277.00	53,052.33	425,447.84	450,829.16	51.45 %
Department: 0085 - Heritage Board						
Fund: 100 - GENERAL FUND						
	32,871.00	32,871.00	2,627.21	17,654.14	15,216.86	46.29 %
Fund: 100 - GENERAL FUND Total:	32,871.00	32,871.00	2,627.21	17,654.14	15,216.86	46.29 %
Department: 0085 - Heritage Board Total:	32,871.00	32,871.00	2,627.21	17,654.14	15,216.86	46.29 %
Department: 0092 - DEBT SERVICE						
Fund: 100 - GENERAL FUND						
	380,034.17	380,034.17	0.00	160,851.78	219,182.39	57.67 %
Fund: 100 - GENERAL FUND Total:	380,034.17	380,034.17	0.00	160,851.78	219,182.39	57.67 %
Department: 0092 - DEBT SERVICE Total:	380,034.17	380,034.17	0.00	160,851.78	219,182.39	57.67 %
Department: 9999 - TRANSFER						
Fund: 100 - GENERAL FUND						
	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
Fund: 100 - GENERAL FUND Total:	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
Department: 9999 - TRANSFER Total:	200,000.00	200,000.00	0.00	0.00	200,000.00	100.00 %
Fund: 100 - GENERAL FUND Surplus (Deficit):	-289,448.17	-289,448.17	4,942,232.89	-69,002.99	220,445.18	76.16 %
Report Surplus (Deficit):	-289,448.17	-289,448.17	4,942,232.89	-69,002.99	220,445.18	76.16 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - GENERAL FUND	-289,448.17	-289,448.17	4,942,232.89	-69,002.99	220,445.18
Report Surplus (Deficit):	-289,448.17	-289,448.17	4,942,232.89	-69,002.99	220,445.18

RESOLUTION NO. 04/19

ADOPTION OF AMENDED BUDGET FOR FISCAL YEAR 2018-19

WHEREAS, the City Council of the City of Larkspur has reviewed and desires to amend the adopted budget for the fiscal year 2018-19:

NOW, THEREFORE BE IT RESOLVED that the amended budget outlined below be, and the same is hereby adopted as, and declared to be the amended budget for the City of Larkspur for fiscal year 2018-19 in the total amount of 17,721,916 appropriated as follows:

	ORIGINAL BUDGET	INCREASE (DECREASE)	NEW PROPOSED BUDGET
General Fund			
Revenues			
Property Taxes	10,911,096		10,911,096
Sales Tax	2,700,000		2,700,000
Other Taxes	1,240,000		1,240,000
Franchise Fees	915,000		915,000
Licenses & Permits	472,000		472,000
Penalties and Fines	51,000		51,000
Use of money and property	10,002		10,002
Charges for Services	503,871	83,000	586,871
Other Revenue	40,100		40,100
Other Agencies	-	-	-
TOTAL REVENUE	16,843,069	83,000	16,926,069
Expenditures			
PERS AUL Lump Sum Payments	855,070		855,070
City-Wide Services	307,065		307,065
City-Wide OPEB	300,000		300,000
City Council	45,143		45,143
Administration	1,628,315		1,628,315
Building & Maintenance	465,985		465,985
Planning & Building	505,641		505,641
Fire Department	4,497,052		4,497,052
Police	3,914,650		3,914,650
Building Inspection	493,203		493,203
Engineering	607,467		607,467
Public Works - Streets	1,003,050	73,000	1,076,050
Public Works - Parks	624,612	94,000	718,612
Recreation	666,082	87,500	753,582
Library	876,277	2,500	878,777
Heritage Board	32,871		32,871
Debt Service	380,034		380,034
Operating Expenses	17,202,517	257,000	17,459,517
Net Transfers	(70,000)		(70,000)
Net Operating Budget Expense	17,132,517	257,000	17,389,517
Net Change Operating Budget	(289,448)	(174,000)	(463,448)
Enterprise Funds			
Summer School	302,019		302,019
Child Care	493,828		493,828
GRAND TOTAL	17,638,916	340,000	17,721,916

BE IT FURTHER RESOLVED that the Authorized Position Allocation List is amended as depicted in the attached Exhibit A.

IT IS HEREBY CERTIFIED that the City Council of the City of Larkspur duly introduced and regularly adopted the foregoing resolution at a special meeting on the 6th day of February, 2019 by the following vote, to wit:

AYES: COUNCILMEMBERS

NOES: COUNCILMEMBERS

ABSENT: COUNCILMEMBERS

Mayor

ATTEST:

City Clerk