

**MOORPARK CITY COUNCIL  
AGENDA REPORT**

**TO: Honorable City Council**

**FROM: Johnny Ea, Finance Director**   
**Prepared by: Debbie Sanquist, Accountant I**

**DATE: February 15, 2007 (City Council meeting of March 7, 2007)**

**SUBJECT: CONSIDER RESOLUTION AUTHORIZING MID-YEAR AMENDMENTS TO  
2006/2007 FISCAL YEAR BUDGET**

**BACKGROUND**

The City Council adopted a budget for fiscal year 2006/2007 on June 21, 2006 and periodically has amended it by resolution for various projects and programs. After a review of the current budget status, in anticipation of developing a budget recommendation for the new fiscal year, staff has compiled additional recommended budget amendments for the City Council's consideration.

**DISCUSSION**

The attached resolution makes several revenue and expenditure adjustments to the currently adopted 2006/2007 fiscal year budget, with an explanation for each item contained in Exhibit "B". Revenue adjustments are either increases or decreases due to unanticipated revenue or receipts higher or lower than budgeted. Expense adjustments are all either cost increases that the Council has previously authorized, omissions, or critical items that were not previously included in the budget. General Fund increases will be covered mostly by additional projected General Fund revenues. The Community Development Fund shows a projected \$772,960 revenue decrease and a corresponding expenditure decrease of \$505,792. These decreases are a result of fewer residential construction activities than originally budgeted. As a result of these changes, the Community Development Fund is projected to end the year with a deficit of approximately \$267,000. As such, General Fund reserves will be needed to cover this deficit. An analysis will be performed as part of the FY 2007/08 budget to determine the required level of funding.

There were a number of costs associated with the installation of the temporary modular buildings that were not known and/or not included in the original budget. Some of the items not included in the budget were two retaining walls, costs to salvage a mature tree, and an accidental cutting of a telephone line to City Hall and the Annex building,

necessitating emergency repair. There were also several change orders issued to the modular building installers to account for some last minute changes to floor plans, ramps and decks. The council approved budget at the beginning of the project was \$354,000. The mid-year request is \$259,955. This amount includes costs for moving expenses (\$10,500); computers (\$17,700); breakroom and conference room equipment (\$10,000); additional funds for furnishings (\$14,000, \$44,000 of the furnishing cost were covered within the original budget). The additional \$207,755 is being requested to cover additional construction and landscaping costs associated with completing the building. \$98,742 is being allocated to cover work that has already been completed and paid for and an additional \$109,013 is requested to cover landscaping, irrigation, security gates, trash receptacles, concrete walkway and steps, exterior fencing, interior privacy screening, signage, construction of the new front counter, parking striping, data communications installation, repainting of the annex skirting, alarm installation and the addition of exterior lighting.

Other fund increases will either be covered by additional projected revenues or come out of available reserves. Exhibit "A" summarizes the projected changes to revenues and expenditures and the net fiscal impact by fund.

**STAFF RECOMMENDATION** (Roll Call Vote Required)

1. Adopt Resolution No. 2007-\_\_\_\_\_ amending the fiscal year 2006/2007 budget as noted in Exhibits "A & B" to the attached resolution.

RESOLUTION NO. 2007-\_\_\_\_\_

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOORPARK, CALIFORNIA, AUTHORIZING AN AMENDMENT TO THE FISCAL YEAR 2006/2007 ADOPTED OPERATING AND CAPITAL IMPROVEMENTS BUDGET

WHEREAS, on June 21, 2006, the City Council adopted the Operating and Capital Improvements Budget for fiscal year 2006/2007; and

WHEREAS, certain additions and adjustments to the budget are proposed to allow for effective service delivery for the balance of the fiscal year; and

WHEREAS, the City Council now wishes to amend the 2006/2007 fiscal year budget as noted in Exhibits "A & B".

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MOORPARK DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. A budget amendment in the aggregate increase in expenditures of \$22,250 from Internal Services Fund, \$10,000 from the Library Facilities Fund, \$770 from Traffic Safety Fund, \$53,000 from Traffic System Fund, \$267,168 from the Community Development Fund, \$150 from Affordable Housing Fund, \$4,000 from the AD84-2 Citywide Fund, \$14,000 from the Park Maintenance Fund, \$50,000 from the Street Maintenance Fund, \$45,540 from the Gas Tax Fund, \$5,276 from the Shekell Fire Fund, and \$3,100 from the Solid Waste Fund; and a budget amendment in the aggregate increase in revenues of \$995 from General Fund, \$15,000 from Zone 3 Development Fund, \$49,000 from Art in Public Places Fund, \$10,000 from Library Services Fund, \$25,000 from Open Space Maintenance Fund, \$18,459 from AD2006 – Goldman Fund, \$5,000 from AD2006 – Village at Moorpark Fund, \$12,000 from TDA Article 3 Fund, and \$85,073 from Endowment Fund, as more particularly described in Exhibits "A & B" attached hereto is hereby approved.

SECTION 2. The City Clerk shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 7th day of March, 2007.

\_\_\_\_\_  
Patrick Hunter, Mayor

ATTEST:

\_\_\_\_\_  
Deborah S. Traffenstedt, City Clerk

Attachment: Exhibits A and B – Mid Year Budget Amendment

**000249**

**Exhibit "A"**  
**CITY OF MOORPARK**  
 Mid Year Budget Amendment for the 2006/2007 Fiscal Year  
 Summary by Fund

Fund	Projected Revenue Increase (Decrease)	Projected Expenditure Increase (Decrease)	Net Fund Impact Increase (Decrease)
0100 - Internal Services	\$ -	\$ 22,250	\$ (22,250)
1000 - General	310,000	309,005	995
1010 - Library Services	-	(10,000)	10,000
2000 - Traffic Safety	-	770	(770)
2001 - Traffic System	-	53,000	(53,000)
2113 - Zone 3 Dev.	15,000	-	15,000
2151 - Art in Public Places	49,000	-	49,000
2154 - Library Facilities	-	10,000	(10,000)
2155 - Open Space Maint.	25,000	-	25,000
2200 - Community Dev.	(772,960)	(505,792)	(267,168)
2201 - Affordable Housing	-	150	(150)
2300 - AD84-2 Citywide	-	4,000	(4,000)
2324 - AD2006 - Goldman	18,459	-	18,459
2325 - AD2006 - Village at Moorpark	5,000	-	5,000
2400 - Park Maintenance	-	14,000	(14,000)
2502 - Street Maintenance	-	50,000	(50,000)
2602 - TDA Article 3	12,000	-	12,000
2605 - Gas Tax	-	45,540	(45,540)
2711 - Shekell Fire	-	5,276	(5,276)
2800 - Endowment	85,073	-	85,073
5001 - Solid Waste AB939	10,700	13,800	(3,100)
	<u>\$ (242,728)</u>	<u>\$ 11,999</u>	<u>\$ (254,727)</u>

**Exhibit "B"**

**Mid Year Budget Amendment for the 2006/2007 Fiscal Year**

Budget Unit	Object Code	Fund	Description	Current Budget	Current Actual	Revision	Amended Budget	Explanation
1000	3401	General	Rents and Concessions	\$ 71,000	\$ 181,316	\$ 130,000	\$ 201,000	Princeton settlement for back rent
1000	3588	General	Other State Funds	51,525	139,028	130,000	181,525	SB90 payments for prior years
1000	3601	General	School District Funding	-	8,424	40,000	40,000	HSRO reimbursement per agreement with MUSD
1000	3730	General	Contributions/Donations	-	10,000	10,000	10,000	Library donations
			Subtotal			310,000		
2113	3400	Zone 3 Development Fees	Investment Earnings	50	5,219	15,000	15,050	Higher cash balance increased interest percentage
2151	3400	Art in Public Places	Investment Earnings	4,838	14,391	49,000	53,838	Higher cash balance increased interest percentage
2155	3118	Open Space Maintenance	Other Development Fees	70,000	95,000	25,000	95,000	Developer fees for open space
2200	3240	Community Development	Residential Building Permits	1,204,052	252,288	(500,000)	704,052	Reduction in permits due to less residential construction
2200	3822	Community Development	Zone Clearance	35,000	41,750	35,000	70,000	Additional zone clearances
2200	3831	Community Development	Plan Check Residential	243,960	72,340	(118,960)	125,000	Reduction in plan checks due to less residential construction
2200	3832	Community Development	Plan Check Non-residential	28,332	45,209	20,000	48,332	Additional plan checks for non-residential construction
2200	3840	Community Development	Planning Time Charges	609,000	174,922	(209,000)	400,000	Reduction in planning charges due to less residential construction
2324	3102	AD 2006-Goldman	Landscaping Maintenance	-	18,459	18,459	18,459	Property taxes for new Lighting & Landscape assessment district
2325	3102	AD 2006-Village at Mpk	Landscaping Maintenance	-	5,000	5,000	5,000	Prior year developer deposit adjustment
2602	3511	TDA Article 3	Article 3 Bicycle/Pedestrian	13,000	25,000	12,000	25,000	Article 3 revenue higher than budgeted
2800	3809	Endowment	Administration Fees	-	85,073	85,073	85,073	Moorpark Highlands admin fee and continuing disclosure report
5001	3522	Solid Waste AB939	Universal Waste Program	-	-	10,700	10,700	New Universal Waste Program grant reimbursement
			Net Total revenue			\$ (242,728)		