



*"...meeting community needs...enhancing quality of life."*

**TO:** Finance Committee  
**FROM:** Tony Saucerman, Finance Director *TS*  
**DATE:** March 3, 2016  
**RE:** General Fund 2015 Budget Variances

---

Preliminary results for the general fund for 2015 show the following departments exceeding their budget appropriations for the year by the following amounts (net of eligible wage reserve allocations):

|                 |          |
|-----------------|----------|
| Fire Department | \$82,469 |
| City Council    | \$1,402  |

Fire Department: The \$82,469 variance is due to overtime costs associated with an extended military leave, family medical leave, and a number of work-related injuries.

City Council: The \$1,402 variance is due to an increase in the annual maintenance cost of the Granicus system that was not anticipated at the time the budget was prepared.

Additionally, the Parks & Recreation, Community Development, and Human Resource Departments exceeded their budget appropriations but were within their respective wage reserve allocation amounts.

Since the general fund, in total, has a preliminary positive budget variance of \$370,700 (after funding the initial carryover requests) at the end of 2015, I'm recommending the variances be absorbed by this surplus rather than transferring funds between departments or accessing the wage reserve. For audit purposes, no budget adjustments are necessary since the departments are part of the general fund, and the general fund, in total, shows a positive budget variance.

Please feel free to contact me if you have any questions or concerns regarding this matter.