



Audit, Finance and Enterprise Committee Report

Date: April 2, 2015
To: Audit, Finance and Enterprise Committee
Through: Michael Kennington, Chief Financial Officer
From: Candace Cannistraro, Management and Budget Director
Subject: FY 2014/15 Budget Estimate Modification Process

Strategic Initiatives



Purpose: This report provides an overview of the types of budget estimate modifications that occur each year and the FY 2014/15 budget estimate modifications that have occurred to this point.

Overview of Budget Estimate Modification Process

The City Council adopts the legal budget setting the maximum that the City can spend during the fiscal year. At the time of the budget adoption, revenues and expenses are estimated and allocated into the various Departments, Activities, Fund/Subfunds, Units and Object codes for better ability to manage resources. During the year actual costs in each area can vary. The financial system allows for the updating of these funding strings by allowing for the budget estimates to be modified throughout the year to match the projected expenses. Actual expenses can be compared to either the estimates at the time of the adopted budget or the revised estimates. The Office of Management and Budget (OMB) uses the revised estimates and the year-to-date actuals to project the anticipated year-end actual amounts.

Departments may not spend or obligate funds unless there is budget capacity allocated to the funding string needed for the purchase or expense. Budget Liaisons within each department manage the funding strings within their department. Most modifications can be made by the department in one day and do not require review by OMB.

Periodic revisions of the budget estimates allow departments to better manage their resources as all affected areas can see changes to the plan in real time. Prior to the new financial system, budget liaisons within departments updated resource planning in various side systems. The result was duplicate effort, additional reconciliation and limited access to up-to-date information. While the process for budget estimate modifications has not changed over time, the tools available have significantly improved.

Modifications to budget estimates do not change the authority needed to expend the funds. For example, purchases and contracts must still follow City/State policy and be approved by the City Council. Changes to positions or additions of fleet vehicles must still be approved by the City Manager's Office.

There are many reasons for modifications of budget estimates. Listed below are examples of common types and how they are processed in the City and within the financial system. Regardless of the type of modification, the net estimated expense budget must remain at or below the expense budget adopted by the City Council. In the case of FY 14/15, the expense budget maximum is \$1.34 billion.

1) A department needs to move funding between different units, activities or object type within their department.

The department determines how resources need to be realigned to best accomplish departmental goals. Department staff enters the modification with final approval occurring within their department. This is the most common type of modification.

2) A department needs to move funding between an operating fund and a capital fund or change the funding source of an item.

Capital funds were created to allow for the tracking of one-time expenses separately from on-going expenses and the identification of City assets. Department purchases that meet the accounting definition of capital are not always known ahead of time. This is a relatively common modification for those departments with a high volume of large purchases.

Departments sometimes receive a grant award un-expectantly for an item that was anticipated to be funded with local funds. Budgeted expenditures may be determined to be eligible for restricted funding sources after the fiscal year starts. This is a relatively uncommon modification.

The department submits the modification. OMB verifies eligibility of item and availability of funding with final approval occurring within OMB.

3) A department needs to move funding from their department to a different department because roles/responsibilities have changed.

When an organizational change occurs during a fiscal year, the funding lines associated with the area need to be moved to the new department. Organizational changes do not occur too often mid-year.

More often, the move is necessitated by one department planning for a particular project or assuming lead on an expense and another department being designated as the lead once the item is ready to go forward.

Either department notifies OMB and provides support from the other department. OMB enters the modification with final approval usually occurring within OMB.

4) The budget estimate includes carryover funding for items that ended up being received in the prior year. The carryover funding is removed from the department.

Each year departments are asked to estimate those purchases that have been made but the goods or services are not expected to be received or completed before the end of the fiscal year. Since the estimates are done a few months ahead of time, some items are actually received or completed within the fiscal year. The carryover funding that was added to the department's operating budget is no longer needed and is removed.

OMB coordinates review of carryover items with the departments. Departments enter the modification and approval occurs within OMB. This is a common modification.

5) The budget estimate includes a grant that is not awarded or an intergovernmental agreement that is not entered into. The funding is removed from the department. A department receives a grant that was not anticipated. Funding is added to the department.

Departments are asked to identify any possible outside funding that may be awarded to the City and include it in the adopted budget. This assists in aligning the expenditure budget with possible resources. The City does not receive all grants that are applied for and departments are encouraged to seek outside funding whenever possible. The result is the need to align the budget with the awarded revenues. This is a common modification.

The department submits the modification request when additional resources are involved. OMB reviews it and final approval occurs within the City Manager's Office. After confirmation from the department, OMB normally enters the modification when resources will not be received. Final approval occurs within OMB.

6) A department experiences unexpected costs and cannot cover them within their budget allocation.

This is the standard contingency allocation request. Citywide contingency appropriation is adopted within the budget for this specific purpose. Departments do not have contingency allocations within their departments. If costs are greater than expected, they are encouraged to cover it with savings from within their department. If they do not expect sufficient savings, a department can submit a request for an adjustment. OMB reviews the request to ensure sufficient information is provided and funding is available from the relevant funding source. Final approval occurs in the City Manager's Office.

7) A department experiences or anticipates higher activity that results in both increased revenues and increased expenses. A department submits a business plan for increasing activities/expenses and funding the increase with an anticipated increase in revenue.

Some departments may experience an increase in activity (increase in demand) that results in increased revenue due to fees collected for services. Some departments propose offering increased activities/services with the expectation that the cost will be recovered with fees/charges for service.

In either case, the department submits the request for an adjustment. OMB reviews it for verification of increased revenues or analysis of an appropriate business plan/proposal. Final approval occurs within the City Manager's Office.

8) An error occurred during the initial budget allocation and needs to be corrected.

For errors involving more than one department or fund, or where the result is a net gain or loss in a department: Initiation of the modification comes from either the department or OMB. OMB reviews it for impact. Final approval occurs in either OMB or the City Manager's Office depending on the approval needed for the impacts. If originally entered by OMB, OMB notifies the department.

9) The annual allocation for a Capital Improvement Program (CIP) or Lifecycle project needs to be modified.

Due to the high volume of CIP projects scheduled each year; individual project changes can usually be covered within the annual allocation and do not need additional budget capacity. Common projects that do require additional capacity are usually those using local funding where the volume of projects is lower. Total project cost estimate modifications are handled through a separate process as they do not necessarily impact the annual budget.

Start-up costs and operations and maintenance are allocated based on the estimated in service/go-live date of the project and the estimated needs. As construction schedules can vary from anticipated timelines, resulting non-construction cost needs can also vary. Items requiring additional resources are submitted by the department and reviewed by OMB with final approval by the City Manager's Office. Timing Issues or realized savings resulting in unneeded funds are coordinated between OMB and the department, submitted by OMB with final approval occurring within OMB.

10) The method of allocating costs or tracking of expenditures is modified during the fiscal year.

The tools used to allocate and track resources are continuously under review. When a more efficient or effective method is identified benefits and impacts are evaluated and the new method is either implemented mid-year or held until the start of the next fiscal year.

Tools that are implemented mid-year require updating the existing budget estimates to the new method. OMB submits the modification with final approval occurring within OMB. OMB notifies affected departments and assists with transition as needed.

Attachment 1 contains the budget estimate modifications that have been reviewed by OMB and approved in FY 14/15. Modifications that move funding within a department or between departments are not included. The types of modifications listed are tracked by OMB with monthly updates sent to the City Manager's Office.

FY14/15 Budget Modifications through March

DOC ID	Month	Department	Description of Request/Action	Fund Name	Expense	Revenue
CTGC15000033	September	ARTS & CULTURE	Increase the expense budget for the Performing Live Series by \$2,090,000 with a corresponding increase in estimated revenue of \$2,290,485 for 37 additional shows. These shows will bring in new audiences, providing a variety of programs that appeal to all ages and interests, and will create greater amounts of activity at MAC and in downtown Mesa.	General Fund	\$2,090,000	\$2,290,485
CTGC15000057	November	ARTS & CULTURE	National Endowment for the Arts (NEA) grant awarded for \$60,000 to be used for educational programs for Jazz A to Z that was not budgeted. Also, \$27,000 for a grant from the Arizona Commission on the Arts to go toward Outreach programs that was awarded for \$60,000 when only \$33,000 was expected and budgeted.	Grants - Gen. Gov.	\$87,000	\$87,000
CTGC15000080	January	ARTS & CULTURE	The Mesa Arts Center is increasing ticket fees by \$0.75 per ticket (within approved price range) to cover the increased cost of Audienceview charges and credit card fees. They estimate that 93,000 tickets will be sold in the next 6 months realizing additional revenue of \$69,750. They are requesting an increase to their ongoing expenditure budget of \$52,500 to pay for these increased costs.	General Fund	\$52,500	\$69,750
CTGC15000079	January	ARTS & CULTURE	The new Activenet system automatically charges a fee on each transaction (cash, check, gift card, and credit card) at the Arizona Museum of Natural History (AzMNH) and the i.d.e.a Museum. This fee is in addition to the current merchant credit card fees. The estimated ongoing annual fees will be \$25,000 at the AzMNH and \$17,000 at the i.d.e.a Museum.	General Fund	\$25,000	\$0
CTGC15000079	January	ARTS & CULTURE	The new Activenet system automatically charges a fee on each transaction (cash, check, gift card, and credit card) at the Arizona Museum of Natural History (AzMNH) and the i.d.e.a Museum. This fee is in addition to the current merchant credit card fees. The estimated ongoing annual fees will be \$25,000 at the AzMNH and \$17,000 at the i.d.e.a Museum.	General Fund	\$17,000	\$0
CTGC15000056	January	ARTS & CULTURE	Grant received in October, 2014 by the Arizona Museum of Natural History (AzMNH) from the Gila River Indian Community to promote educational facilities and programs that are rich in culture, history and science. This is a three year grant totaling \$89,050, payable in yearly installments of \$29,600 the first year (\$4,000 used for admission fee revenue), \$29,800 the second year and \$29,650 the third year. Receiving this grant would allow the AzMNH to target approximately 10,500 Title I school children in the Phoenix Metro area with field trip scholarship fees and transportation to the Mesa Grande Cultural Park.	Grants - Gen. Gov.	\$25,600	\$29,600
150000000042	July	CENTRALIZED APPROPRIATIONS I	CFD: Modify financial system to match to Adopted CFD budget that was adopted at a later date.	Community Facilities Districts - Capital	\$1,370,000	\$0
150000000016	July	CENTRALIZED APPROPRIATIONS II	CFD: Contingency for bond issuance expenses on that were not originally budgeted.	Community Facilities Districts - Debt	\$700	\$0
150000000042	July	CENTRALIZED APPROPRIATIONS II	CFD: Modify financial system to match to Adopted CFD budget that was adopted at a later date.	Community Facilities Districts - Operating	\$9,300	\$0
150000000042	July	CENTRALIZED APPROPRIATIONS II	CFD: True-up Adopted CFD budget with amounts included in FIN one month earlier.	Community Facilities Districts - Debt	\$386	\$0

150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$40	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$360	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$830	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$40	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$860	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$1,130	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$410	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$580	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	General Obligation Bond Redemption	\$2,040	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Special Improvement District Bond Redemption	\$400	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Highway User Revenue Bond Redemption	\$3,930	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility Systems Bond Redemption	\$220	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility Systems Bond Redemption	\$760	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility Systems Bond Redemption	\$30	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility Systems Bond Redemption	\$4,000	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility Systems Bond Redemption	\$3,600	\$0
150000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Non-Utility Bond Redemption	\$810	\$0

15000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility System GO Bond Redemption	\$10	\$0
15000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility System GO Bond Redemption	\$10	\$0
15000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility System GO Bond Redemption	\$10	\$0
15000000111	August	CENTRALIZED APPROPRIATIONS II	Bank Service charges for FY15 - US Bank (not included in Adopted budget).	Utility System GO Bond Redemption	\$10	\$0
15000000112	August	CENTRALIZED APPROPRIATIONS II	Adjustment to changes in BGE90 15*96 (in lieu of reversing). Costs of issuance omitted from budget.	General Obligation Bond Redemption	\$70,238	\$0
15000000355	February	CENTRALIZED APPROPRIATIONS II	Debt service bank service charge higher than anticipated.	Special Improvement District Bond Redemption	\$40	\$0
15000000401	March	CENTRALIZED APPROPRIATIONS I	Funding for the Mesa Utility Assistance Funding Program. The program was approved during the budget process but it was unknown how it would be implemented until this time.	Enterprise Fund	\$50,000	\$0
CTGC15000004	March	CITY ATTORNEY	Unanticipated grant from the National Association of VOCA (Victims of Crime Act) Assistance Administrators. Funds to be used to purchase various items related to observance of the National Crime Victims' Rights Week Community Awareness Project.	Grants - Gen. Gov.	\$4,994	\$0
CTGC15000004	July	CITY MANAGER	Provide budget capacity for Mesa Counts on College to spend unspent grant revenue from the Gates Foundation.	Grants - Gen. Gov.	\$16,810	\$0
CTGC15000086	January	CITY MANAGER	Mesa Counts on College received a grant from the Salt River Pima-Maricopa Indian Community for the furnishings for the Mesa Counts on College Education Center. This grant was not received until November 3, 2014 and therefore not included in the FY14/15 budget.	Grants - Gen. Gov.	\$79,055	\$79,055
CTGC15000051	October	COMMUNICATIONS	Due to interference caused by the iDEN network, Sprint reached an agreement with the Federal Communications Commission to "re-band" radio users in the 800 MHz band. The City's amount of the negotiated settlement is \$2,364,320 with \$1,800,000 being paid in November, 2014. The City has signed a Lifecycle Upgrade Contract with Motorola Solutions for \$1,800,000. In October-November, 2015, we will certify to Sprint that we have completed our Lifecycle Upgrade, moved to the new radio frequencies, vacated the old radio frequencies, and request the remaining \$564,320 from Sprint. Most of this amount will be used for the lease payment due to Motorola in FY 15/16. A BAR will be submitted during the FY 15/16 Budget Cycle for the \$564,320 portion of the settlement amount (revenue and expenditure).	TOPAZ Joint Venture Fund	\$1,800,000	\$1,800,000
15000000376	February	COMMUNICATIONS	Radio funding not needed per R. Thompson	Capital - General Fund	(\$84,000)	\$0
15000000020	July	DEVELOPMENT & SUSTAINABILITY	Reverse out a portion of carryover number 6319 that was received and paid for in FY 13/14.	General Fund	(\$738)	\$0
CTGC15000001	July	DEVELOPMENT & SUSTAINABILITY	Funding for additional code compliance efforts utilizing funding from city logo royalties.	Special Programs	\$40,000	\$0
150000000052	July	DEVELOPMENT & SUSTAINABILITY	Correcting data issue on Carryover Form #6387.	Grants - Gen. Gov.	\$82,788	\$0

150000000053	July	DEVELOPMENT & SUSTAINABILITY	Reverse out a portion of carryover number 6319 for Toughbooks that were received and paid for in FY 13/14.	General Fund	(\$7,763)	\$0
CTGC15000034	September	DEVELOPMENT & SUSTAINABILITY	New Federal Historic Preservation Fund grant with a \$6,000 participant match. The Planning area of DSD intends to utilize non-paid volunteers, interns and staff time to provide the participation match out of their existing budget.	Grants - Gen. Gov.	\$9,000	\$9,000
150000000290	November	DEVELOPMENT & SUSTAINABILITY	Return of approved carryover.	General Fund	(\$37,509)	\$0
CTGC15000048	November	DEVELOPMENT & SUSTAINABILITY	Also in Solid Waste. Council approved a \$0.09 increase to the monthly fee charged to utility customers that funds the Household Hazardous Waste (HHW) program. The cost of the HHW program had reached a point where a rate increase was needed in order to sustain the funding for the program. Due to an increase in popularity of the HHW events, expenses to conduct the events have increased. The majority of these expenses are directly related to an increase in contract costs to provide collection and disposal services (\$113,300 - Development and Sustainability), with a small portion being attributed to new disposal fees for TV's & CRT bulbs (\$5,500 - Solid Waste). This fee increase will result in an additional \$118,800 of revenue (120,000 average households x \$0.09 x 11 months realized revenue increase).	Enterprise Fund	\$113,300	\$0
CTGC15000081	February	DEVELOPMENT & SUSTAINABILITY	Anticipated expenditures over current budget in temporary services of \$260,000 plus an additional \$5,000 for engineering structural review consultant costs for the Eastmark DU3 South Structural plans. Through the end of December, DSD General Fund revenues appear to be on track to cover these increased costs.	General Fund	\$265,000	\$0
CTGC15000088	February	DEVELOPMENT & SUSTAINABILITY	Anticipated credit card fees for February - June. Over the last six months the Department has been charged \$55,062. The department budgeted \$65,000 for credit card fees.	General Fund	\$50,000	\$0
CTGC15000093	March	DEVELOPMENT & SUSTAINABILITY	During the FY 14/15 budget process, DSD received approval to hire two new Code Compliance Officers beginning in January 2015. The adopted budget included the compensation for the officers but did not include budget for new vehicles. Per direction from the City Manager's Office, DSD can purchase the vehicles using the City Logo Royalty revenues currently being received from Service Line Warranties of America. Per Finance, the balance of funds for City Royalty Logos is \$110,279 as of 01/31/15.	Special Programs	\$56,804	\$0
CTGC15000102	March	DEVELOPMENT & SUSTAINABILITY	Bureau of Reclamation grant that was awarded in September 2014 for the Non-Residential Grass-to-Xeriscape Rebate program. This funding will be used to provide a rebate to non-residential customers who remove grass and replace it with xeriscaping. A total of ten rebates are available for non-residential customers. The grant period is 10/01/14 - 09/30/16.	Grants - Gen. Gov.	\$50,000	\$50,000
CTGC15000103	March	DEVELOPMENT & SUSTAINABILITY	Grant awarded in September 2014 from the U.S. Environmental Protection Agency that will be used to inventory, characterize, assess, and conduct cleanup planning and community involvement related activities for Brownfields sites along the Gilbert Road Light Rail expansion. DSD plans to conduct approximately 54 Phase I Assessments and 10 Phase II Assessments. The grant period is 10/1/2014 - 9/30/2017.	Grants - Gen. Gov.	\$400,000	\$400,000
CTGC15000053	November	ECONOMIC DEVELOPMENT	Federal grant from the Office of Economic Adjustment for operations at the AZ Labs. The original amount budgeted for this grant is \$134,198 but the actual award amount came in higher at \$151,311.	Grants - Enterprise	\$17,113	\$17,113
150000000032	July	ENERGY RESOURCES	Carryover / re-budget form 6362 - reversal	Enterprise Fund	(\$9,351)	\$0

150000000032	July	ENERGY RESOURCES	Carryover / re-budget form 6362 - reversal	Enterprise Fund	(\$9,351)	\$0
150000000042	July	ENGINEERING	Centralized Appropriations - CFD: True-up Adopted CFD budget with amounts included in FIN one month earlier.	Community Facilities Districts - Operating	\$68	\$0
15000000301	November	FINANCIAL SERVICES	Temporary contingency needed to process JVA 15*1008. JVA 15*1008 is being processed to change the BFY for MD 15*021. Once that document is processed, the contingency will be reversed.	General Fund	\$191,781	\$0
15000000302	November	FINANCIAL SERVICES	Reverse BGE90 15*301	General Fund	(\$191,781)	\$0
150000000038	July	FIRE AND MEDICAL	Reduce grant funding and General Fund match based on actual amount received.	Grants - Gen. Gov.	(\$554,174)	\$0
150000000085	July	FIRE AND MEDICAL	Reversal of carryover for items received and paid for in FY 13/14.	Capital - General Fund	(\$29,591)	\$0
150000000085	July	FIRE AND MEDICAL	Reversal of carryover for items received and paid for in FY 13/14.	General Fund	(\$37,621)	\$0
150000000038	July	FIRE AND MEDICAL	Reduce grant funding and General Fund match based on actual amount received.	Capital - General Fund	(\$83,804)	\$0
CTGC15000017	August	FIRE AND MEDICAL	On 06/19/14, Fire and Medical was approved FY 13/14 contingency (CTGC14000156) for a 2014 SHSGP Reallocation Grant received from the Arizona Department of Homeland Security that will be used to purchase four gas meters. They were not able to expend the funds in FY 13/14 so they are requesting the contingency again for FY 14/15.	Grants - Gen. Gov.	\$22,650	\$22,650
CTGC15000022	August	FIRE AND MEDICAL	Move the remaining funds for the County Immunization Grant from FY 13/14 to 14/15. The carryover was not requested by Fire as they were planning on spending all of the funds by the end of last fiscal year. Since this did not occur, they are now requesting budget capacity to spend in FY 14/15.	Special Programs	\$54,349	\$0
150000000163	September	FIRE AND MEDICAL	CMS Grant. Additional budget not funded in the first year. Fire requested amount to be removed.	Grants - Gen. Gov.	(\$131,191)	\$0
CTGC15000070	December	FIRE AND MEDICAL	To cover the cost of a second recruit academy to be held in March, 2015. According to the department, Fire typically budgets for a single academy each fiscal year, but at times a second academy is needed to fill vacant positions. This request will cover the personnel costs (instructors), training materials, supplies, uniforms and equipment needed for this additional training academy.	General Fund	\$238,306	\$0
CTGC15000071	December	FIRE AND MEDICAL	Historically, Southwest Ambulance has restocked medical supplies used on patients in the field and on their ambulances after MFMD responded to an emergency. As part of the recent renegotiation for ambulance service with Southwest Ambulance, the City of Mesa will now pay for the restocking of supplies. \$125,000 will cover the remainder of FY14/15 but the annual ongoing cost will be \$250,000. The renegotiation does not introduce any savings to the City to offset this new cost and the City will actually have additional costs as Southwest Ambulance will only fund \$50,000 per year for the Performance Advisor II position in Fire instead of the \$100,000 they were contributing previously.	General Fund	\$125,000	\$0
CTGC15000084	January	FIRE AND MEDICAL	Fire and Medical has contracts with 4 other municipalities for Fire Apparatus Maintenance Services with a predetermined hourly rate on labor, plus parts reimbursement. Budget is needed for overtime of \$55,000 and \$20,000 of parts and supplies.	General Fund	\$75,000	\$75,000

15000000371	February	FIRE AND MEDICAL	Portion of CIP non-capital budget for outfitting replacement fire apparatus is no longer needed. Department confirmed that needed equipment has been transferred from vehicles being replaced or has been aquired. Fire has identified other needs for use of part of this savings. That request is still being processed.	CIP - General Fund	(\$900,000)	\$0
15000000396	March	FIRE AND MEDICAL	Department requested to additional operations funds for one-time items. Cited savings associated with doc 15*371.	General Fund	\$228,238	\$0
15000000397	March	FIRE AND MEDICAL	Department identified 14/15 savings in Fire Fleet Small Vehicle lifecycle plan due to bids coming in lower than anticipated. Remaining savings removed from operations budget per dept.	Capital - General Fund	(\$211,959)	\$0
15000000303	November	FLEET SERVICES	Energy Resources costs to upgrade vehicles from gas to CNG.	Utility Replacement Extension & Renewal	\$62,000	\$0
15000000047	July	INFORMATION TECHNOLOGY	FY 14/15 Rebudgets already paid for in FY 13/14	Capital - General Fund	(\$2,515,187)	\$0
15000000044	July	INFORMATION TECHNOLOGY	FY 14/15 Rebudgets already paid for in FY 13/14	Capital - General Fund	(\$444,718)	\$0
15000000118	August	INFORMATION TECHNOLOGY	15*44 and 15*47 were processed in error for too much.	Capital - General Fund	\$25,000	\$0
15000000169	September	INFORMATION TECHNOLOGY	15*44 and 15*47 were processed in error for too much.	Capital - General Fund	\$1,504,050	\$0
15000000213	September	INFORMATION TECHNOLOGY	15*44 and 15*47 were processed in error for too much.	Capital - General Fund	\$39,045	\$0
15000000280	November	INFORMATION TECHNOLOGY	Position #5160 IT Engineer II was inactivated as the position was created only for use during the CityEdge project implementation.	General Fund	(\$102,315)	\$0
15000000048	July	MUNICIPAL COURT	Reducing carry over for security camera retrofit.	General Fund	(\$4,717)	\$0
15000000198	September	MUNICIPAL COURT	Transcript costs that Court provides to City Attorney.	General Fund	\$5,000	\$0
15000000381	March	MUNICIPAL COURT	Court has double budgeted during the re-budget/carry over process last fiscal year and is correcting.	Special Programs	(\$1,813,542)	\$0
CTGC1500049	October	PARKS, RECREATION & COMMERCIAL FACILITIES	PRCF Summer Programs received a \$13,000 check for sponsorship from Banner Health, dba Cardon Children's Medical Center. The sponsorship is to be used by Summer Programs to support various programs and camps for 'Fit Kids'.	Special Programs	\$13,000	\$13,000
CTGC1500089	February	PARKS, RECREATION & COMMERCIAL FACILITIES	Most of the existing budget to be able to run the Hohokam stadium was moved over to the new Cubs stadium. This request is to fully fund operations of both stadiums.	Enterprise Fund	\$147,442	\$0
CTGC1500089	February	PARKS, RECREATION & COMMERCIAL FACILITIES	Most of the existing budget to be able to run the Hohokam stadium was moved over to the new Cubs stadium. This request is to fully fund operations of both stadiums.	Enterprise Fund	\$599,371	\$0
Pending	April	PARKS, RECREATION & COMMERCIAL FACILITIES	Two park projects scheduled for this year have been delayed. Operations and maintenance associated with them for this year is no longer needed. (Buckhorne Baths and West Mesa Connector)	General Fund	(\$118,525)	\$0
15000000026	July	POLICE	Remove 6 IGA funded SRO positions from budget per request of dept. Grant not awarded to school district.	General Fund	(\$711,185)	\$0
CTGC1500007	July	POLICE	Return of approved carryover.	General Fund	(\$215,853)	\$0

150000000200	September	POLICE	Return of approved carryover.	General Fund	(\$204,756)	\$0
150000000200	September	POLICE	Return of approved carryover.	Grants - Gen. Gov.	(\$219,786)	(\$288,021)
150000000200	September	POLICE	Return of approved carryover.	Special Programs	(\$54,705)	(\$53,305)
150000000200	September	POLICE	Return of approved carryover.	Capital - General Fund	(\$19,999)	\$0
CTGC15000039	September	POLICE	Purchase an Automated Accident Report Export Interface from Integraph Corporation which will upgrade the Police Department's Records Management System to directly interface with the Arizona Department of Transportation. The purchase award was approved by City Council on September 11, 2014. The Arizona Department of Transportation will reimburse the City for expenses related to the project up to \$50,000.	General Fund	\$45,000	\$45,000
CTGC15000043	October	POLICE	To purchase mobile feedback trailers and moving radar systems. This is a reinvestment of funds back into the Traffic Safety Program that was discussed at the Photo Safety Committee meeting on September 29, 2014.	Capital - General Fund	\$73,000	\$0
CTGC15000045	October	POLICE	For overtime to support the Food and Drug Administration Task Force approved by Council on September 22, 2014. This Task Force was not anticipated during the development of the FY 14/15 budget.	General Fund	\$25,000	\$25,000
CTGC15000076	December	POLICE	Donations received of \$2,000 from the Mesa Police Association and \$500 from the Fraternal Order of the Police to help pay for the Mesa Public Safety Annual Awards Dinner held on October 6, 2014. Also a donation of \$12,938.39 from Firehouse Subs to purchase a K-9.	General Fund	\$15,438	\$15,438
CTGC15000090	February	POLICE	Unanticipated revenue from regional Police Departments for SWAT School training for 26 officers. Police would like to use this revenue to fund the purchase of supplies for the SWAT School training.	General Fund	\$11,700	\$11,700
CTGC15000091	February	POLICE	Unanticipated revenue from the Mesa Public Safety Foundation for the Police Department's Motor, SWAT, Negotiator and K-9 units. The funds will be used for supplies within each area.	General Fund	\$12,577	\$12,577
CTGC15000097	March	POLICE	Unanticipated donation from the Mesa Public Safety Foundation for the Police Department's Family Appreciation Day event. The Department will use these funds to purchase supplies and services for this event.	General Fund	\$13,567	\$13,567
CTCG15000099	March	POLICE	Unanticipated revenue received from Police seizures and Police range fees. Department requests to ue this revenue for the purchase of additional ammunition and to expand Evidence's impound lot.	General Fund	\$119,496	\$119,496
Pending	April	POLICE	Personal Services cost overage due to aggressive recruiting program. OMB and department worked together to implement a more aggressive recruiting/training program in order to reduce length of time a budgeted sworn position is vacant. 64 recruits are currently in some phase of training. As the program levels off, the department will be able to cover the cost of recruits within their baseline. For 15/16, additional funds are needed.	General Fund	\$2,000,000	\$0
150000000039	July	PROJECT MANAGEMENT	Transit: Repaint bus shelters salvaged along Central Mesa Light rail corridor. Intended to use FY13/14 Transit operating budget savings, but not processed in time.	Transit Fund	\$40,829	\$0

CTGC15000031	September	PROJECT MANAGEMENT	Engineering: For Buckhorn Baths acquisition. Project originally budgeted with Park bonds. Per the CMO, 2 parcels will be sold off so these parcels cannot be purchased with bond funding. Remaining property to be paid for with Park bonds.	Capital - General Fund	\$465,000	\$0
CTGC15000044	October	PROJECT MANAGEMENT	Parks, Recreation & Commercial Facilities: CDBG funds are being used at Kingsborough Park for a playground shade and Guerrero Rotary Park for a playground shade and basketball court replacement. The contingency is to cover the CIP overhead of 3.5% of the total project costs that are not eligible for reimbursement through CDBG.	Capital - General Fund	\$15,750	\$0
CTGC15000062	December	PROJECT MANAGEMENT	Engineering: City Management has requested some minor upgrades to the City suite at the Hohokam Stadium that per the agreement with the Oakland A's, must be separately funded from the rest of the project.	Capital - Enterprise	\$8,000	\$0
CTGC15000063	December	PROJECT MANAGEMENT	Parks, Recreation and Commercial Facilities: To begin repair of the wooden gym floor at the Broadway Recreation Center that flooded during a storm on September 8, 2014. Engineering will scope the project and get a company under contract to begin the investigative work and ultimate repair/replacement. The gym floor is currently not functional and the City and the gym tenants, Mesa Association of Sports for the Disabled and Gene Lewis Boxing, are experiencing losses in programming and revenue as a result of the gym floor conditions.	Capital - General Fund	\$65,000	\$0
CTGC15000078	January	PROJECT MANAGEMENT	Engineering: Additional work that was completed at the Mesa Center for Higher Education. These items were not included in the original project as they were identified during construction.	Capital - Enterprise	\$60,000	\$0
CTGC15000087	January	PROJECT MANAGEMENT	Engineering: Approximately \$13,500 of additional equipment needed by ITD for the Hohokam Stadium plus an additional \$11,500 of upgrades to the City Suite requested by City Management. This is in addition to CTGC15*62 for \$8,000 of City Suite upgrades and CTGC15*75 for \$8,000 of furniture upgrades in the City Suite.	Capital - Enterprise	\$25,000	\$0
15000000391	March	PROJECT MANAGEMENT	Project Management: One-time equipment costs associated with replacement apparatus is not needed per Fire dept.	Capital - General Fund	(\$254,679)	\$0
CTGC15000096	March	PROJECT MANAGEMENT	Project Management - Parks, Recreation & Commercial Facilities: Repair of the wooden gym floor at the Broadway Recreation Center damaged due to flooding from the September 8, 2014 storm event. An initial contingency was approved for \$65,000 to determine scope and investigative work. The total project will be \$440,000 with up to \$320,000 being reimbursed through a flood insurance claim. The insurance deductible is \$100,000 and there is expected to be \$20,000 in Engineering costs.	Capital - General Fund	\$375,000	\$0
CTGC15000100	March	PROJECT MANAGEMENT	Project Management - Information Technology: Business Services is revising the CIS upgrade project estimate from \$325,000 to \$400,000. The current budget for the project is in the Project Management department but managed by ITD.	Enterprise Fund	\$6,750	\$0

CTGC15000100	March	PROJECT MANAGEMENT	Project Management - Information Technology: Business Services is revising the CIS upgrade project estimate from \$325,000 to \$400,000. The current budget for the project is in the Project Management department but managed by ITD.	Enterprise Fund	\$10,500	\$0
CTGC15000100	March	PROJECT MANAGEMENT	Project Management - Information Technology: Business Services is revising the CIS upgrade project estimate from \$325,000 to \$400,000. The current budget for the project is in the Project Management department but managed by ITD.	Enterprise Fund	\$20,250	\$0
CTGC15000100	March	PROJECT MANAGEMENT	Project Management - Information Technology: Business Services is revising the CIS upgrade project estimate from \$325,000 to \$400,000. The current budget for the project is in the Project Management department but managed by ITD.	Enterprise Fund	\$18,000	\$0
CTGC15000100	March	PROJECT MANAGEMENT	Project Management - Information Technology: Business Services is revising the CIS upgrade project estimate from \$325,000 to \$400,000. The current budget for the project is in the Project Management department but managed by ITD.	Enterprise Fund	\$19,500	\$0
CTGC15000020	August	PUBLIC INFORMATION & COMMUNICATIONS	The City Council directed staff to "reinvest" some of the revenue generated from school zone and red light camera enforcement back into the program. Council also indicated a desire to educate the public regarding school zone safety and controlled intersection safety. Working with representatives from American Traffic Solutions, Mesa Channel 11 developed two specific scripts addressing both of these issues as well as a plan to distribute the video content via valley-wide Channel 11 stations, social media and an Internet optimized, target demographic campaign.	General Fund	\$20,000	\$0
CTGC15000075	December	PUBLIC INFORMATION & COMMUNICATIONS	City Manager requested furniture upgrades for the City Suite at Hohokam Stadium.	Enterprise Fund	\$8,000	\$0
150000000041	July	SOLID WASTE MANAGEMENT	Reversal of Carryover form #6430 (Solid Waste Trademark expense)	Enterprise Fund	(\$1,900)	\$0
CTGC15000019	August	SOLID WASTE MANAGEMENT	Unusable front-load bins and a roll-off box were sold as "scrap metal" and the revenue was received and recorded late in FY13/14. The revenue will be used to purchase new front-load and roll-off bins.	Enterprise Fund	\$9,546	\$0
CTGC15000032	September	SOLID WASTE MANAGEMENT	New contract in FY 13/14 with two material recovery facilities (Waste Management and ReCommunity) to receive revenue for each ton of recyclable material delivered to their sites. \$12,242 in revenues were received at the end of FY 13/14. Anticipated revenues in FY 14/15 (based on the "guaranteed tons" in the contracts) are \$18,153. The funds will be spent on recycling education and outreach programs for all residents and businesses that the City provides service to. Solid Waste Management is requesting to add additional expenditure budget due to the additional revenue.	Enterprise Fund	\$30,395	\$18,153
CTGC15000040	September	SOLID WASTE MANAGEMENT	Funding for position #5620 (Customer Service Specialist I) that was increased from 0.5 to 1.0 FTE in June 2013. This was after the budget was adopted so it was too late to add the additional compensation to the FY 14/15 adopted budget.	Enterprise Fund	\$27,337	\$0

CTGC15000046	November	SOLID WASTE MANAGEMENT	Also in Development and Sustainability. Council approved a \$0.09 increase to the monthly fee charged to utility customers that funds the Household Hazardous Waste (HHW) program. The cost of the HHW program had reached a point where a rate increase was needed in order to sustain the funding for the program. Due to an increase in popularity of the HHW events, expenses to conduct the events have increased. The majority of these expenses are directly related to an increase in contract costs to provide collection and disposal services (\$113,300 - Development and Sustainability), with a small portion being attributed to new disposal fees for TV's & CRT bulbs (\$5,500 - Solid Waste). This fee increase will result in an additional \$118,800 of revenue (120,000 average households x \$0.09 x 11 months realized revenue increase).	Enterprise Fund	\$5,500	\$0
CTGC15000077	January	SOLID WASTE MANAGEMENT	The Solid Waste Recycling and Outreach team doesn't have a vehicle that is properly equipped to transport all of the equipment and supplies necessary for recycling education events. They would like to purchase a cargo van for \$30,000. Solid Waste is requesting \$19,000 to be funded from a recent green barrel field audit which resulted in an estimated additional \$39,666 of revenue for FY 14/15 (service fee of \$6.01 x 600 additional green barrel accounts x 11 months). Solid Waste is requesting \$19,000 of this revenue to fund a portion of the outreach van. The additional \$11,000 will come from the recycling education portion of Solid Waste's budget.	Capital - Enterprise	\$19,000	\$0
15000000338	January	SOLID WASTE MANAGEMENT	Solid Waste Fleet Adjustment. The adjustment was not included in the initial budget as we were waiting for the completion of the analysis of the fleet database to confirm the amount needed. The adjustment has been included in the 15/16 budget baseline.	Enterprise Fund	\$1,420,000	\$0
CTGC15000082	January	SOLID WASTE MANAGEMENT	The current parking pad at Solid Waste will be under construction starting February 2015 in order to outfit the area with CNG filling stations to accommodate the current CNG fleet as well as the additional 14 CNG vehicles being delivered in June 2015. During the approximate 6 month construction, the Solid Waste vehicles will need to be relocated to an off-site location. Initially the plan was to move the vehicles to the City's east yard but then it was determined that there was insufficient space. The vacant lots on the south west corner of University and Mesa Dr. are the new parking location. Improvements to the surface and additional security are needed. Approximately \$15,904 is requested for supplies and surface improvements and \$51,040 for security guards and associated security items.	Enterprise Fund	\$66,944	\$0
CTGC15000101	March	SOLID WASTE MANAGEMENT	Grant from Waste Management/Keep America Beautiful that will fund the cleansweep/greensweep program in support of the national Make A Difference Day, which occurs in October 2015. If awarded, the grant funds will be distributed in April 2015 but the expenditure will not happen until October 2015. The expenditure budget will be carried over to FY 15/16.	Grants - Enterprise	\$10,000	\$10,000
Pending	March	TRANSIT	Central Mesa LRT will not go-live until next fiscal year. Operations and maintenance budgeted this year is not longer needed.	Transit Fund	(\$582,000)	\$0
CTGC15000047	October	TRANSPORTATION	Install Driver Speed Feedback signs as part of the reinvestment back into the Photo Safety Program.	General Fund	\$30,000	\$0
CTGC15000060	November	TRANSPORTATION	Grant from the Federal Highway Safety Program to update the existing Crash Analysis software to the newer web-based version with improved functions and analytical abilities. The total purchase price of this hosted software is \$26,400 (\$25,000 for the licensing and \$1,400 for use tax). The \$2,825 not covered by the grant will come from Transportation's FY14/15 Operations budget.	Grants - Gen. Gov.	\$23,575	\$23,575

CTGC15000098	March	WATER RESOURCES	Purchase of parts for the UV disinfection systems in use at the Greenfield Water Reclamation Plant (GWRP). Revenue of \$84,390 is expected from billing the GWRP partners. The remaining \$60,610 will be funded with anticipated savings in the Enterprise Fund.	Greenfield WRP Joint Venture	\$145,000	\$84,390
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