



46

DEPARTMENT OF
FINANCE

ACCOUNTING DIVISION

CITY OF SACRAMENTO
CALIFORNIA

CITY HALL
ROOM 12
915 I STREET
SACRAMENTO, CA
95814-2608

916-449-5676

MICHAEL H. STAMPER
ACCOUNTING OFFICER

February 18, 1988

Budget & Finance
Sacramento, California

Honorable Members in Session:

SUBJECT: DEPARTMENT BUDGET OVERRUNS FOR THE BUDGET YEAR ENDED
JUNE 30, 1987

SUMMARY

This report, submitted as a component of the Mid Year Review, presents final obligations compared to appropriations for those City operating departments that experienced overruns for budget year 1987. The report is presented for informational purposes only and no City Council action is required.

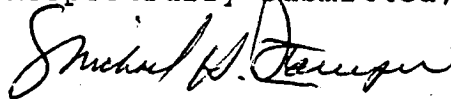
BACKGROUND

Throughout the fiscal year, as directed by the City Council in its budget adoption resolution, obligations are monitored by expenditure class within operating department. The attached schedule depicts those expenditure classes within each operating department where obligations exceeded appropriations.

Generally, there are a few operating departments which experience budgetary overruns. In most instances these excesses are beyond the control of the department, such as not achieving estimated salary savings or incurring additional unanticipated costs. For

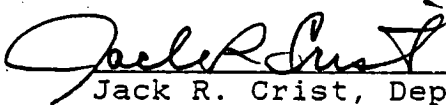
the most part, these overruns are offset by savings achieved in other operating departments.

Respectfully submitted,



Michael H. Stamper
Accounting Manager

Recommendation Approved:



Jack R. Crist, Deputy City Manager

Attachments

February 23, 1988
All Districts

CITY OF SACRAMENTO
DEPARTMENT OVERRUNS
BY EXPENDITURE CLASS
AT JUNE 30, 1987

<u>DEPARTMENT</u>	<u>EXPENDITURE CLASS</u>	<u>OVERRUN AMOUNT</u>	<u>EXPLANATION</u>
Mayor/City Council	Fixed Assets	\$ 7,252	Costs of remodeling the Mayor/City Council offices were higher than originally anticipated.
City Attorney	Services & Supplies	4,842	Numerous law suits were filed against the City in FY86/87 which caused legal costs to exceed the budget.
City Treasurer	Services & Supplies	43,312	Banking and fiscal agent fees for prior fiscal years weren't billed by the fiscal agent until 1986/87.
Personnel	Services & Supplies	1,068	Recruitment expenses ran higher than anticipated.
Employee Relations	Employee Services	2,865	Additional overtime was required due to protracted labor negotiations.
General Services	Services & Supplies	16,235	Postage costs were higher than anticipated.
Police	Employee Services	350,142	Overtime costs were higher than anticipated. Major divisions affected include Patrols-1st, 2nd, & 3rd Watches, Narcotics, and Records.