

| ADMINISTRATIVE BUDGET FY: 2024-25 | | FY20-21 | FY21-22 | FY22-23 | FY23-24 | FY24-25 | | |
|-----------------------------------|---|---------|---------|---------|---------|----------|----------|---------|
| CITY OF MOORPARK | | ACTUAL | ACTUAL | ACTUAL | BUDGET | BUDGET | VARIANCE | |
| Direct Costs: | Detailed Explanation of Costs: | | | | | PROPOSED | \$ | % |
| Staffing* | | 141,462 | 116,363 | 127,294 | 52,500 | 54,483 | 1,983 | 3.8% |
| | | | | | | | | |
| Indirect Costs: | Legal Counsel fees related to final property dispositions | 9,570 | 347 | | 24,000 | 10,000 | (14,000) | -58.3% |
| Legal Expenses | Disclosure, arbitrage, trustee services | | 12,735 | 9,310 | 14,000 | 35,000 | 21,000 | 150.0% |
| Finance and Debt Administration | Audit Services | | | | 4,500 | | (4,500) | -100.0% |
| Accounting and Audit Services | Included as part of cost plan/overhead charges | | | | | | - | 0.0% |
| Information Technology | Real estate broker advisor, appraisal firm, additional consulting as required | 18,445 | 14,462 | 611 | 30,000 | 15,517 | (14,483) | -48.3% |
| Other Professional Services | Included as part of cost plan/overhead charges | | | | | | - | 0.0% |
| Administrative Expenses | Absorption of cost plan/overhead charges | 1 | - | - | - | - | - | 0.0% |
| Miscellaneous/Other | | | | | | | | |
| Total Indirect Costs | | 28,015 | 27,544 | 9,921 | 72,500 | 60,517 | (11,983) | -16.5% |
| TOTAL COSTS | | 169,477 | 143,907 | 137,215 | 125,000 | 115,000 | (10,000) | -8.0% |

| * STAFFING COSTS | | FY23-24 BUDGET | | | FY24-25 PROPOSED BUDGET | | | VARIANCE | |
|--|---|-------------------|-------|--------------|----------------------------|-------|--------------|---------------|--|
| Classifications: | Description of Duties and Responsibilities | RATE | HOURS | TOTAL | RATE | HOURS | TOTAL | \$ | Detailed Explanation for Variance: FY24-25 Proposed Budget to FY23-24 Budget |
| City Manager | Review final prperty sale documents and ROPS | \$ 167.68 | 25 | \$ 4,192.00 | \$ 172.71 | 20 | \$ 3,454.21 | \$ (737.79) | Typical annual staffing cost increase |
| Assistant City Manager | Review property sale documents and ROPS | \$ 151.06 | 25 | \$ 3,776.50 | \$ 155.59 | 15 | \$ 2,333.88 | \$ (1,442.62) | Typical annual staffing cost increase |
| Finance/Administrative Services Dierctor | Prepare budgets/financials, review ROPS reports, manage debt administration, disclosure reports | \$ 136.82 | 110 | \$ 15,050.20 | \$ 140.92 | 110 | \$ 15,501.71 | \$ 451.51 | Increased debt administration for bond call due to properties sold. |
| Budget and Finance Manager | Budgeting and reporting, review proccessional services contracts | \$ 101.75 | 72 | \$ 7,326.00 | \$ 104.80 | 70 | \$ 7,336.18 | \$ 10.18 | Increased debt administration for bond call due to properties sold. |
| Accountant II | Monthly reconciliation and reporting, Assist Finance Director to prepare ROPS. | \$ 83.50 | 76 | \$ 6,346.00 | \$ 86.01 | 114.5 | \$ 9,847.57 | \$ 3,501.57 | Increased debt administration for bond call due to properties sold. |
| Account Technician II (AP) | Accounts Payables related to SARA | \$ 59.13 | 10 | \$ 591.30 | \$ 60.90 | 20 | \$ 1,218.08 | \$ 626.78 | Typical annual staffing cost increase |
| Account Technician II (Payroll) | Process payroll related to SARA | \$ 59.13 | 10 | \$ 591.30 | \$ 60.90 | 19 | \$ 1,157.17 | \$ 565.87 | Typical annual staffing cost increase |
| Senior Account Technician II | Review accounts payables and purchase orders for consulting services | \$ 68.55 | 20 | \$ 1,371.00 | \$ 70.61 | 20 | \$ 1,412.13 | \$ 41.13 | Typical annual staffing cost increase |
| Parks and Recreation Director | Oversees Deputy Parks and Recreation Director, Property Sales | \$ 136.82 | 30 | \$ 4,104.60 | \$ 140.92 | 30 | \$ 4,227.74 | \$ 123.14 | Typical annual staffing cost increase |
| Deputy Parks and Recreation Director | Market, document, negotiate, complete escrow, finalize property paperwork, work with broker. | \$ 112.30 | 60 | \$ 6,738.00 | \$ 115.67 | 45 | \$ 5,205.11 | \$ (1,532.90) | Typical annual staffing cost increase |
| Administrative Specialist | Assists Parks and Recreation Director | \$ 59.13 | 15 | \$ 886.95 | \$ 60.90 | 20 | \$ 1,218.08 | \$ 331.13 | Typical annual staffing cost increase |
| City Clerk | Files and records all SARA documents | \$ 101.75 | 15 | \$ 1,526.25 | \$ 104.80 | 15 | \$ 1,572.04 | \$ 45.79 | Typical annual staffing cost increase |
| TOTAL | | | | \$ 52,500.10 | TOTAL | | \$ 54,483.88 | \$ 1,983.78 | |

ADMINISTRATIVE BUDGET VARIANCE REPORT FY: 2022-23

CITY OF MOORPARK

| <u>Direct Costs:</u> | | | | | | \$ | % | Detailed Explanation for Variance: |
|---------------------------------|---------|---------|---------|---------|---------|----------|---------|--|
| Staffing* | 172,625 | 141,462 | 116,363 | 127,294 | 38,878 | 88,416 | 227.4% | Underestimated staffing cost |
| <u>Indirect Costs:</u> | | | | | | | | |
| Legal Expenses | | 9,570 | 347 | | 36,500 | (36,500) | -100.0% | Estimate includes legal and debt administration cost relates to sale of 500 LA Avenue. |
| Finance and Debt Administration | | | 12,735 | 9,310 | - | 9,310 | #DIV/0! | Debt administration was included in Legal Expenses |
| Accounting and Audit Services | 22,067 | | | | 4,500 | (4,500) | -100.0% | Annual Audit and reporting through Cost Allocation |
| Information Technology | 7,835 | | | | | - | 0.0% | |
| Other Professional Services | 12,687 | 18,445 | 14,462 | 611 | 34,000 | (33,389) | -98.2% | Anticipated property sale did not complete before fiscal year ending. |
| Administrative Expenses | 32,279 | | | | | - | 0.0% | |
| Miscellaneous/Other | 79 | 1 | - | | 11,122 | (11,122) | -100.0% | No overhead allocation, fully burdened cost of employees in staffing category |
| Total Indirect Costs | 74,947 | 28,016 | 27,544 | 9,921 | 86,122 | (76,201) | -768.1% | |
| TOTAL COSTS | 247,572 | 169,478 | 143,907 | 137,215 | 125,000 | 12,215 | 8.9% | |

| * STAFFING COSTS | FY22-23 ACTUAL | | | FY22-23 BUDGET | | | VARIANCE | Detailed Explanation for Variance: |
|---------------------------------|-------------------|-------|---------------|-------------------|-------|--------------|---------------|--|
| Classifications: | Rate | Hours | Total | Rate | Hours | Total | \$ | |
| City Manager | \$ 167.95 | 100.5 | \$ 16,878.98 | \$ 171.41 | 52 | \$ 8,913.32 | \$ 7,965.66 | Hours increased due to property sale and vacant Finance Diector position |
| Assistant City Manager | \$ 147.32 | 30 | \$ 4,419.60 | \$ 113.90 | 26 | \$ 2,961.40 | \$ 1,458.20 | Additional duties assigned while Finance Director position was vacant. |
| Finance Director | \$ 135.54 | 190 | \$ 25,752.60 | \$ 113.16 | 70.25 | \$ 7,949.49 | \$ 17,803.11 | Under estimated the rate and hours. Preparation of bond call due to sale of 500 LA Ave |
| Account Technician II (AP) | \$ 55.98 | 185 | \$ 10,356.30 | \$ 50.86 | 10 | \$ 508.60 | \$ 9,847.70 | Under estimated the rate/typical Annual increase. Preparation of ROPS and related documents for Finance Director |
| Community Services Manager | \$ 100.18 | 291 | \$ 29,152.38 | \$ 94.93 | 50 | \$ 4,746.50 | \$ 24,405.88 | Preparation of property sale of 347 Moorpark Ave (Sold in September 2023) |
| City Clerk | \$ 100.18 | 0 | \$ - | \$ 92.71 | 14.5 | \$ 1,344.30 | \$ (1,344.30) | Hours not recorded |
| Admin Staff | \$ 55.98 | 0 | \$ - | \$ 52.15 | 7.5 | \$ 391.13 | \$ (391.13) | Hours not recorded |
| Accountant II | \$ 82.50 | 211 | \$ 17,407.50 | \$ 72.90 | 49.5 | \$ 3,608.55 | \$ 13,798.95 | Under estimated the rate/typical Annual increase. Preparation of ROPS and related documents for Finance Director |
| Senior Account Technician II | \$ 67.77 | 179 | \$ 12,130.83 | \$ 59.84 | 50 | \$ 2,992.00 | \$ 9,138.83 | Under estimated the rate. Hours increased due to taking additional duties of contract administration |
| Account Technician II (Payroll) | \$ 55.98 | 200 | \$ 11,196.00 | \$ 49.17 | 75 | \$ 3,687.75 | \$ 7,508.25 | Under estimated the rate. Hours increased due to taking additional duties to complete payroll budget. |
| Purchasing Analyst | \$ 84.71 | 0 | \$ - | \$ 60.71 | 5 | \$ 303.55 | \$ (303.55) | Hours not recorded |
| Parks & Recreation Director | \$ 135.54 | 0 | \$ - | \$ 128.69 | 5 | \$ 643.45 | \$ (643.45) | Hours not recorded |
| Deputy City Clerk II | \$ 55.98 | 0 | \$ - | \$ 57.10 | 14.5 | \$ 827.95 | \$ (827.95) | Hours not recorded |
| | TOTAL | | \$ 127,294.19 | TOTAL | | \$ 38,877.98 | \$ 88,416.21 | |