Memorandum
Financial Services Department

TO: **Honorable Mayor and City Councilmembers**

THROUGH: **Peter Weiss, City Manager**

FROM: **Michael Blazenski, Interim Director of Financial Services**

DATE: **October 28, 2013**

SUBJECT: **Financial Status Report**

Attached please find a copy of the Financial Status Report for the first quarter ending September 30, 2013.

General Fund revenues as of September 30th came in at 12% which is typical at this time of year due to cyclical receipts of revenues. Overall General Fund expenditures and purchase orders are at 23.4% of the amended budget. The amended budget for the first quarter includes the carryforward appropriations from the prior fiscal year and the new REACH program.

The following is a snapshot of General Fund revenues vs. expenditures as of September 30th.

Description	Amended Budget	YTD as of 1st Quarter	YTD % of Amended Budget
Revenues	$123,567,964	$15,013,623	12.15%
Expenditures	$123,024,341	$28,876,385	23.47%
Surplus/(Shortfall)	$543,623	($13,862,762)	

RECOMMENDATION AND OUTLOOK

It is recommended to increase the General Fund revenue by $313,500 and increase expenditures by $363,800 as noted on Attachment A. Adjustments to other City funds, if any, are also noted on Attachment A.

The General Fund adjustment proposals consist of a net increase of expenditures in excess of revenue by $50,300.

In accordance with City Council Policy 200-13 Financial Policies Section RE-5 “one-time revenues will be used for one-time expenditures, debt reduction or reserve enhancement”; Section OB-6 “on-going projected revenues for the General Fund … will be budgeted 50% to enhance unassigned fund balances and 50% to reduce long-term unfunded liabilities.” In the first quarter there were no one time monies. The increase is the result of increased building activity within the city and personnel requests are made to accommodate this increased demand in building and inspections.

I am available to answer any questions you may have.

cc: City Clerk
City Treasurer
Department Directors

CITY OF OCEANSIDE
FINANCIAL STATUS REPORT
Fiscal Year 2013-2014
First Quarter Ending September 30, 2013

The City has completed the first quarter of the 2013-14 fiscal year. This report summarizes the activities of the operating funds, but is not meant to be inclusive of all finance and accounting transactions. It is intended only to provide Council and the public with an overview of the state of the City's general fiscal condition.

GENERAL FUND BUDGET POSITION

The City Council adopted the FY 13/14 budget on June 5, 2013 with approved General Fund revenues of $121,502,298 and expenditures of $121,058,738. Table 1 delineates the year-to-date changes to the General Fund budget as of September 30, 2013.

The amended budget for the First Quarter reflects an increase of $1,846,428 in revenues and an increase of $1,922,312 in expenditures over the adopted budget. This is comprised of the following components:

- $179,301 increase in revenue and expenditures for the REACH program
- $1,806,178 continued appropriations from FY 12/13 for incomplete projects and programs in accordance with Administrative Directive 20. This amount has been set aside in the General Fund Balance as Assigned and Committed Reserves and increases both the revenue and expenditure budget.
- $17,000 expenditure increase for lifeguard equipment

Table 1
CHANGES TO GENERAL FUND BUDGET
Fiscal Year 2013-2014

	Adopted Budget	Amended Budget	Increase (Decrease)
FIRST QUARTER			
Revenues	$121,502,298	$123,567,964	$2,065,666
Expenditures	$121,058,738	$123,024,341	$1,965,603
SECOND QUARTER			
Revenues	-		-
Expenditures	-		-
THIRD QUARTER			
Revenues	-		-
Expenditures	-		-
FOURTH QUARTER			
Revenues			-
Expenditures	-		-

GENERAL FUND REVENUES

Fiscal Year 2013-2014 General Fund adopted revenues are projected to be $121,502,692 which represents a $5,155,073 or 4.43% increase from the prior fiscal year, primarily due to expected increases in the amount taxes to be received and the receipt of transfers in from the Enterprise Funds.

The amended revenue as of September 30th has been increased to $123,348,726 as noted in Table 1. Revenues received as of September 30, 2013 were 15,013,623. The revenue amounts are always low in the first quarter because property taxes are not forwarded until the second quarter and other taxes are not due to be paid until a month after the quarter ends.

Table 2 highlights the amount and percentage received in each of the major revenue types. A discussion follows below.

Table 2
GENERAL FUND REVENUES
Fiscal Year 2013-2014

Revenue Type	Adopted Budget	Amended Budget	YTD as of 1st Quarter	YTD % of Amended Budget
Property Taxes	47,262,882	47,262,882	972,889	2.06%
Sales Taxes	19,732,841	19,732,841	1,762,027	8.93%
All Other Taxes	11,381,500	11,381,500	1,167,366	10.26%
Licenses & Permits	1,734,871	1,734,871	736,048	42.43%
Fines/Forfeitures	4,089,227	4,089,227	822,954	20.12%
Use of Money & Property	4,553,540	4,732,053	1,963,691	41.50%
Intergovernmental	526,744	526,744	11,778	2.24%
Charges for Services	18,916,428	18,916,248	4,308,304	22.78%
Other Revenue & Transfers	12,690,692	12,771,847	3,268,566	25.59%
Use of Reserves	613,573	2,419,751	0	0.00%
Total	**121,502,298**	**123,567,964**	**15,013,623**	**12.15%**

Property Taxes comprise 39% of the total General Fund revenues and are primarily received in the December/January and April/May timeframes. Revenues recognized at the end of the first quarter are at 2%

Sales Taxes comprise 16% of the total General Fund revenues, and consist of three components. Revenues recognized at the end of the first quarter are 8.93% of budget.

All Other Taxes comprise 9.4% of the total General Fund revenues, with first quarter remittances totaling 10.3% of projections.

Transient Occupancy Tax – the City collects 10% of the room rent charged by a hotel operator to tourists occupying a hotel room within the City for a period of less than 30 days. TOT receipts as of September 30th are at 16.1% which represents 2 months of receipts (hotel operators have 30 days after month or quarter end to remit their tax return and check to the City. The majority of businesses remit their tax returns on a quarterly basis, which would be reflected in the October report

Card Room Tax – this tax is 6% on gross revenues for the Ocean's 11 card room, with 21.1% of projected revenues received through September 30th. This amount exceeds the budget because it only accounts for two months of the fiscal year. This budget will be reviewed further at midyear.

Business License Tax – the business license tax is $0.50 per $1,000 gross revenues. The City has received 18.2% as of September 30th; but this is not an area of concern many of the licenses are renewed in the beginning of the calendar year.

Franchise Tax – the City receives franchise taxes from Cox Communications on a quarterly basis and from SDG&E on an annual basis in April. The first quarter COX payment is due in October.

Licenses & Permits comprise less 1.5% of the total General Fund revenues, and is above target with 40.7% received during the quarter. This is the result of increased building activity in the city.

Fines & Forfeitures comprise 3.6% of the total General Fund revenues and includes revenue from abandoned vehicle abatements (AVA), impound fees, false alarms, red light photo fines, administrative citations, parking citations and other miscellaneous fines. 20.1% of these revenues were received during the first quarter. The largest component of Fines & Forfeitures is parking citations. Parking citation revenue made projections this year.

Use of Money and Property comprise 3.5% of the total General Fund revenues and includes interest earnings on the City's investment portfolio, as well as general rents and leases, cell towers in right-of way and City property, Municipal Golf Course, Harbor Tidelands, and parking machines collections. Collections equal 44.0% of the adjusted budget. Receipts are high because some payments are made in July for the full fiscal year.

Intergovernmental comprise slightly over 0.4% of the total General Fund revenues and includes Homeowner Property Tax Exemptions, POST reimbursement, and other grants and inter-agency reimbursements. 2% has been received as of September 30th as most of these reimbursements take place later in the year.

Charges for Services comprise 15.6% of the total General Fund revenues, with 22.7% being received as September 30th. This category is down slightly because internal service charges are down. This results from expenditures for these charges also being down by the same amount thus there is no impact on the performance of the General Fund. While the overall performance is down in the 1st quarter collections for building related permits is up significantly due a large demand for increased construction activity.

Other Revenues and Transfers comprise 10.4% of the total General Fund revenues, of which 25.6% has been received at as of September 30th. The Finance Department has established a mechanism to automatically transfer 1/12th of the budgeted transfers each month.

Use of Reserves was not recorded in the first quarter but will be used to make of up for the carryover appropriations from the prior year.

GENERAL FUND EXPENDITURES

Fiscal Year 2013-2014 General Fund expenditures are budgeted to be $121,058,738 which represents an increase of approximately $4.8 million from the prior fiscal year. The amended budget has been increased to $123,024,341 as noted in Table 1.

Table 3 highlights the amount and percentage expended by each department. The YTD Actual includes only actual cash outlays during the first quarter.

As of September 30th, the General Fund has expended 23.47% of the amended budget All departments should be under 25% in their expenditures for the first quarter of the fiscal year. All departments are under 25% at this time.

Table 3
GENERAL FUND EXPENDITURES
Fiscal Year 2013-2014

Department	Adopted Budget	Amended Budget	YTD Actual as of 1st Quarter	YTD % of Amended Budget
GENERAL GOVERNMENT				
City Council	870,329	870,329	217,425	24.98%
City Clerk	995,256	995,256	238,901	24.00%
City Treasurer	317,604	317,604	79,348	24.98%
City Manager	1,681,512	1,791,086	396,136	22.12%
City Attorney	1,529,114	1,529,114	376,176	24.60%
Financial Services	4,832,757	5,012,058	1,055,224	21.05%
Human Resources	686,818	686,818	161,186	23.47%
Non-Departmental	5,992,857	7,429,486	968,774	13.04%
PUBLIC SAFETY				
Fire	24,480,987	24,497,987	6,709,959	27.39%
Police	49,519,622	49,601,842	12,597,302	25.40%
PUBLIC WORKS				
Public Works	12,831,728	12,901,851	2,740,140	21.24%
COMMUNITY DEVELOPMENT				
Development Services	7,187,821	7,221,377	1,662,880	23.03%
COMMUNITY/CULTURAL SERVICES				
Neighborhood Services	5,518,111	5,518,111	1,326,099	24.03%
Library	4,614,222	4,651,422	346,835	7.46%
Total	**121,058,738**	**123,024,341**	**28,876,385**	**23.47%**

ENTERPRISE FUNDS

Enterprise funds, also known as business-type activities, are used to account for the acquisition, operation and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges. The operations of Enterprise Funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprise. The financial status of operating funds for Water, Sewer and Solid Waste Disposal are discussed below. Please note that Water and Sewer budgets consist of multiple funds (operating, replacement and developer connection). Debt service is not

included. Generally accepted accounting principles (GAAP) call for fiscal analysis of Enterprise Funds to reflect a roll up all funds into one report

WATER FUND REVENUES

Overall revenues for the Water Combined Funds are at 27.46% for the quarter as noted in Table 4 below.

- Water Sales – this revenue comprises 96% of the total revenues for Water operations, and is used for the purpose of purchasing, treating, transporting and delivering water to customers. These revenues also fund debt service and fixed asset replacement costs. These revenues are up due to higher than anticipated water use during the course of the year as well as lower than anticipated water losses.

- Developer Fees – Development activity has shown an increase, resulting in an increase in these fees from the original budget estimate.

- Grants – the Water department is eligible for funding from various federal and state grants for the following programs/projects: 511 Pump Station, North San Diego County Water Reclamation, and the Ocean Desalination Feasibility Study.

- Other Revenue - includes interest earnings, reimbursement for services, and sale of surplus equipment.

WATER FUND EXPENDITURES

Table 4 highlights the amount and percentage expended by each water program. As of September 30th, the Water Combined Funds have expended 22.0% of the overall amended budget. Expenditures for capital projects were significantly lower than anticipated since many of the projects are still in the planning and design stages.

Table 4
WATER COMBINED FUNDS (excluding debt service)
Fiscal Year 2013-2014

	Adopted Budget	Amended Budget	YTD Actual as of 1st Quarter	YTD % of Amended Budget
Water Sales	51,707,268	51,707,268	14,366,953	27.79%
Developer Fees	400,000	400,000	57,463	14.37%
Grants	400,000	400,000	-	0.00%
Other Revenue	1,084,929	1,084,929	269,789	24.87%
Inter-fund Transfers In	275,500	312,300	107,688	34.48%
TOTAL OPERATING REVENUES	**53,867,697**	**53,904,497**	**14,801,893**	**27.46%**
Use of Reserves			0	n/a
TOTAL FUNDING SOURCES	**53,867,697**	**53,904,497**	**14,801,893**	**n/a**
EXPENDITURES				
Administration & General	32,069,808	32,163,719	4,571,213	14.21%
Flood Control/Storm Drains	702,916	702,916	175,729	25.00%
Water Distribution	1,479,554	1,479,554	428,914	28.99%
Water Filtration Plant	1,369,031	1,369,031	416,595	30.43%
Desalting Plant	2,272,238	2,288,022	465,272	20.34%
Water Maintenance	2,166,317	2,166,317	728,740	33.64%
Water Meter Services	2,276,622	2,276,622	626,649	27.53%
Clean Water Program	1,253,330	1,253,330	145,780	11.63%
Other Water Programs	1,526,387	1,531,287	303,654	19.83%
Inter-fund Transfers Out	-	-	-	0.00%
Replacement Projects (capital)	5,072,300	6,463,507	949,298	14.69%
Connection Projects (capital)	3,013,750	5,269,927	3,706,645	70.34%
TOTAL CASH EXPENSES	**53,202,253**	**56,964,232**	**12,518,489**	**21.98%**
Depreciation/GASB 31 Expenses	0	0	1,067,754	n/a
TOTAL OPERATING EXPENSES	**53,202,253**	**56,964,232**	**13,586,243**	**n/a**
OPERATING INCOME/(LOSS)	**665,444**	**(3,059,735)**	**1,215,650**	**n/a**

Table 5
SEWER COMBINED FUNDS (excluding debt service)
Fiscal Year 2013-2014

	Adopted Budget	Amended Budget	YTD Actual as of 1st Quarter	YTD % of Amended Budget
Sewer Service & Flow Fees	35,019,196	35,023,823	7,542,604	21.54%
Developer Fees	1,357,295	1,357,295	58,545	4.31%
Other Revenue	521,883	517,256	347,922	67.26%
TOTAL OPERATING REVENUES	**36,898,374**	**36,898,374**	**7,949,071**	**21.54%**
Use of Reserves	0	0	0	n/a
TOTAL FUNDING SOURCES	**36,898,374**	**36,898,374**	**7,949,071**	**21.54%**
EXPENDITURES				
Administration & General	5,125,423	5,125,423	1,357,929	26.49%
Facilities Maintenance	1,814,871	1,814,871	725,966	40.00%
Sewer Collections	3,255,720	3,255,720	808,349	24.83%
La Salina Wastewater	3,320,583	3,320,583	957,986	28.85%
San Luis Rey Wastewater	7,226,320	7,343,810	3,105,154	42.28%
Sewer Laboratory	974,737	974,737	274,851	28.20%
SCADA Program	274,311	274,311	40,263	14.68%
GIS Program	329,020	333,920	72,886	21.83%
Replacement Projects (capital)	11,354,411	13,896,353	1,984,382	14.28%
Expansion Projects (capital)	4,005,000	4,497,488	3,730,183	82.94%
TOTAL CASH EXPENSES	**37,680,396**	**40,837,216**	**13,057,949**	**31.98%**
Depreciation/GASB 31 Expense	0	0	1,936,075	n\a
TOTAL OPERATING EXPENSES	**37,680,396**	**40,837,216**	**14,994,024**	**n\a**
OPERATING INCOME/(LOSS)	**(782,022)**	**(3,938,842)**	**(7,044,953)**	**n\a**

SEWER FUND REVENUES

Overall revenues for the Sewer Combined Funds are at 21.6% at the end of the first quarter as noted in Table 5 above.

- Sewer Service & Flow Fees – this revenue comprise 97% of the total revenues for Sewer operations, debt service and fixed asset replacement costs

- Other Revenue - includes interest earnings, reimbursement for services, and Rainbow MWD pass-thru fees.

SEWER FUND EXPENDITURES

As of the first quarter, the Sewer Combined Funds has expended 32% of the amended budget. This is high because of a large payment on projects in construction during the first quarter.

Table 5 highlights the amount and percentage expended through the first quarter.

Table 6
SOLID WASTE DISPOSAL FUND 731
Fiscal Year 2013-2014

	Adopted Budget	Amended Budget	YTD Actual as of 1st Quarter	YTD % of Amended Budget
REVENUES				
Trash P/U Fees	18,571,283	18,571,283	5,382,142	28.98%
Waste Mgmt Collector Payment	1,780,000	1,780,000	452,479	25.42%
Other Revenue	3,224,017	3,224,017	640,894	19.88%
TOTAL OPERATING REVENUES	**23,575,300**	**23,575,300**	**6,475,515**	**27.47%**
Use of Reserves	0	0	0	n/a
TOTAL FUNDING SOURCES	**23,575,300**	**23,575,300**	**6,475,515**	**27.47%**
EXPENDITURES				
Personnel	282,495	282,495	59,428	21.04%
Maintenance & Operations	17,281,200	17,261,200	2,821,950	16.35%
Capital	0	0		n/a
Internal Services Charges	1,391,121	1,391,121	347,780	25.00%
Inter-fund Transfers Out	5,098,342	5,098,342	1,274,585	25.00%
TOTAL CASH EXPENSES	**24,053,158**	**24,033,158**	**4,503,743**	**18.74%**
	0	0	-	
TOTAL OPERATING EXPENSES	**24,053,158**	**24,033,158**	**4,503,743**	**18.74%**
OPERATING INCOME/(LOSS)	**(477,858)**	**(457,858)**	**1,971,772**	**n/a**

SOLID WASTE DISPOSAL FUND REVENUES

Overall revenues for the Solid Waste Disposal Fund are approximately 27.4% at the end of the year as noted in Table 6 above.

Trash Pick-Up Fees – these fees are collected to provide all the costs associated with solid waste disposal. Over 98% has been received as of year end.

Waste Management Collector Payment – per the November 2010 contract with Waste Management, effective September 2012 the collector payment remitted is the greater of nine percent of gross receipts for the prior year or $1.7 million.

SOLID WASTE DISPOSAL FUND EXPENDITURES

Table 6 highlights the amount and percentage expended by expenditure category. YTD Actual & PO's include outstanding encumbered Purchase Orders in the total, which provides a better representation of monies expended or committed for the year.

As of year end, the Solid Waste Disposal Fund has expended or committed 18.7% of the amended budget. There is a one-month delay in remitting payment to Waste Management, so as of September 30th there are two monthly payments expended in Maintenance & Operations.

HARBOR FUND REVENUES

Overall revenues for the Harbor Fund ended at 104% for the year as noted in Table 7 below.

The Harbor Fund has received approximately 107% in slip rental revenue at June 30th. Leases and other revenue (parking meters) are of a cyclical nature.

HARBOR FUND EXPENDITURES

Table 7 highlights the amount and percentage expended by expenditure category. YTD Actual & PO's include outstanding encumbered Purchase Orders in the total, which provides a better representation of monies expended or committed for the third quarter.

As of year end the Harbor Fund has transferred 100% of the budget to the General and Risk Management Funds for those services. The Storage Facility and Force Main Lift Station capital projects are funded from the Harbor Fund "reserves."

Table 7
HARBOR FUND 751
Fiscal Year 2013-2014

	Adopted Budget	Amended Budget	YTD Actual as of 1st Quarter	YTD % of Amended Budget
REVENUES				
Slip Rental Revenue	4,819,200	4,819,200	1,289,269	26.75%
Harbor Leases	964,600	964,600	189,565	19.65%
Interest	25,501	25,501	6,596	25.87%
Other Revenue (parking meters)	675,060	675,060	282,447	41.84%
TOTAL OPERATING REVENUES	**6,484,361**	**6,484,361**	**1,767,877**	**27.26%**
EXPENSES				
Transfer - Harbor Police	1,964,653	1,964,653	491,163	25.00%
Transfer - Harbor Admin	721,821	721,821	180,455	25.00%
Transfer - Harbor Maint	2,578,220	2,578,220	644,555	25.00%
Transfer - Prop Mgmt	38,110	38,110	9,527	25.00%
Transfer - Harbor Lifeguard	151,238	151,238	37,810	25.00%
Debt Service	411,312	411,312	411,311	100.00%
Capital Projects	-	-	-	0.00%
TOTAL CASH EXPENSES	**5,865,354**	**5,865,354**	**1,774,821**	**30.26%**
Depreciation/GASB 31 Expenses	-	-	157,609	n/a
TOTAL OPERATING EXPENSES	**5,865,354**	**5,865,354**	**1,932,430**	**32.95%**

BUDGET TRANSFERS

In compliance with Section OB-2 of Council Policy 200-13 "Financial Policies", the City Manager has the authority to transfer monies appropriated within the same fund for the same department provided the total amount within a fund has not changed.

Budget transfers in excess of $25,000 are presented to the City Council on a quarterly basis for notification purposes. Attachment B lists all the transfers made in the 1st quarter.

ATTACHMENT A

General Fund
Budget Change Recommendations
FY13/14 - 1st Quarter

REVENUES			
Account Number	**Account Description**	**Recommended Budget Adjustments**	**Explanation**
400401101.4161.0001	**Permit- Building**	$228,500	Increase budgeted revenues based on current revenues
550551101.4451.0009	**Inspections - OFD**	$85,000	Increase budgeted revenues based on current revenues
	Total Revenue Adjustment	**$313,500**	

EXPENDITURES			
Account Number	**Account Description**	**Recommended Budget Adjustments**	**Explanation**
320000101.5105	**Regular Employees Salary**	$50,300	Senior Property Agent position in Property Management
425401101.5105	**Regular Employees Salary**	$50,500	Building Inspector II position in Development Services
425401101.5105	**Regular Employees Salary**	$41,500	Development Services Technician position
450404101.5105	**Regular Employees Salary**	$77,500	Principal Planner position in Development Services
450404101.5105	**Regular Employees Salary**	$59,000	Associate Planner position in Development Services
550551101.5105	**Regular Employees Salary**	$46,500	Fire Plans Examiner in Fire Prevention
550551101.5105	**Regular Employees Salary**	$10,000	Hourly extra help Technical Assistant in Fire Prevention
550551101.5105	**Regular Employees Salary**	$14,250	Hourly extra help Fire Inspector in Fire Prevention
550551101.5105	**Regular Employees Salary**	$14,250	Hourly extra help Fire Inspector in Fire Prevention
	Total Expenditure Adjustment	**$363,800**	

Attachment B

City of Oceanside
1st Quarter Budget Transfers >$25,000

Business Unit	Originating Business Unit / Account	Destination Business Unit / Account	Budget Adjustment	Comments
OPD-Admin	Machinery & Equipt < 100K	Machinery & Equipt > 100K	49,911	Fund bullet resistant glass.
Engineering Capital Project	Regular Employee Salaries	Temporary/Part Time Employees	54,000	To hire an hourly extra help inspector to fill in employee absence.
Reroof IT Annex to Civic Center Building Maint	Reroof I/T Annex	Civic Center Building Maintenance	35,000	To fund new video camera at Civic Center
Coast Hwy Corridor EIR to Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	Coast Hwy Striping Trial	900,000	Reallocate budget
Coast Hwy Restriping Trial to Coast Hwy Corridor EIR	Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	70,000	Reallocate budget
Coast Hwy Restriping Trial to Coast Hwy Corridor EIR	Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	30,000	Reallocate budget
Crown Heights Ally/Utlty	Infrastructure < $100K	Machinery & Equipt	35,000	To fund PO for Creative Contractors for playground equipment
San Luis Rey Wastewater	Repair & Maintenance; Electricity; Gas	Materials & Supplies	40,200	Increase in chemical usage
Coast Hwy Restriping Trial to Coast Hwy Corridor EIR	Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	30,000	Reallocate budget
Coast Hwy Restriping Trial to Coast Hwy Corridor EIR	Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	70,000	Reallocate budget
Street Restoration 212	Infrastructure	Materials & Supplies	100,000	To fund PO for RailPros Inc for the Quiet Zone implementation
Alex Rd Skatepark	Materials & Supplies	Infrastructure	100,000	To fund PO for California Skateparks for Alex Rd Skatepark
FSD-Admin	Regular Employee Salaries	Professional Services	27,000	To fund interim finance director
Coast Hwy Corridor EIR to Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	Coast Hwy Striping Trial	70,000	Reallocate budget
Coast Hwy Restriping Trial to Coast Hwy Corridor EIR	Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	900,000	Reallocate budget
Coast Hwy Corridor EIR to Coast Hwy Restriping Trial	Coast Hwy Corridor EIR	Coast Hwy Striping Trial	30,000	Reallocate budget
Marshall St Swim Center	Matl Suppies & Services	Temporary/Part Time Employees	40,296	To fund 10 lifeguards, 1 aquatic tech and 2 rec leaders.