



Memorandum
Financial Services Department

TO: Honorable Mayor and City Councilmembers

THROUGH: Steve Jepsen, City Manager

FROM: James Riley, Director of Financial Services 

DATE: March 5, 2014

SUBJECT: Financial Status Report

Attached please find a copy of the Financial Status Report for the second quarter ending December 31, 2013.

General Fund revenues are at 36% of the amended budget which is typical at this time of year due to cyclical receipts of revenues. Overall General Fund expenditures are at 46% of the amended budget. The amended budget for the second quarter includes workers compensation claims adjustment.

The following is a snapshot of General Fund revenues vs. expenditures as of December 31st. (in thousands)

Description	Amended Budget	YTD as of 2 nd Quarter	YTD % of Amended Budget
Revenues	\$128,250	\$45,000	36.00%
Expenditures	\$124,560	\$57,050	45.80%
Surplus/(Shortfall)	\$3,690	(\$12,050)	

It is recommended to increase the General Fund revenue by \$4.2 million and increase expenditures by \$1.05 million as noted on Attachment A. Adjustments to other City funds are also noted on Attachment A.

In accordance with City Council Policy 200-13 Financial Policies 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."

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
Second Quarter Ending December 31, 2013**

The City has completed the first half 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.

The City Council adopted the FY 2013-14 budget on June 5, 2013 with approved General Fund revenues of \$121.5 million and expenditures of \$121.1 million. In the following sections, the amounts in the tables listed as Current Budget include adjustments for encumbrances and supplemental appropriations. The proposed mid year budget adjustments have been listed as a separate column and have been included in the calculation of the total Budget % Increase (Decrease).

GENERAL FUND

Revenues

Fiscal Year 2013-2014 General Fund revised budget, as shown in Table 1, is projected to be \$128.2 million, a \$4.2 million increase from the current budget. The increase is due to the trending of higher property tax, sales tax, parking machine, ambulance billing, plan checks and permits for right of way than originally projected. Revenues received are at approximately 36% of total projections.

Historically, revenues at mid year are in the 35% to 40% range. Many of the taxes, such as property taxes, sales taxes and franchise taxes are received either biannually or annually.

**Table 1
GENERAL FUND REVENUES
Fiscal Year 2013-2014
(Thousands)**

Revenue Type	2013-14 Adopted Budget	2013-14 Current Budget	2013-14 Year-To-Date Actuals	2013-14 Revised Budget	Proposed Increase (Decrease)	Budget % Increase (Decrease)
Property Taxes	47,300	47,300	13,500	48,300	1,000	2.11%
Sales Taxes	19,700	19,800	5,800	21,000	1,200	6.06%
Transient Occupancy Tax (TOT)	4,100	4,100	2,000	4,100	0	0.00%
All Other Taxes	3,200	3,200	1,300	3,200	0	0.00%
Licenses & Permits	1,800	2,100	1,200	2,200	100	4.76%
Franchise Fees	4,100	4,100	600	4,100	0	0.00%
Fines/Forfeitures	4,300	4,300	1,800	4,200	-100	-2.33%
Use of Money & Property	4,300	4,700	2,900	5,000	300	6.38%
Intergovernmental	500	500	100	500	0	0.00%
Ambulance Billing	3,200	3,200	1,800	3,400	200	6.25%
Charges for Services	15,700	15,700	7,500	16,100	400	2.55%
Other Revenue & Transfers	12,700	12,700	6,500	12,800	100	0.79%
Use of Reserves	600	2,300	0	3,350	1,050	45.65%
Total	121,500	124,000	45,000	128,250	4,250	3.43%



Expenditures

With the proposed increase, the Revised Budget has been increased to \$124.5 million as noted in Table 2. Table 2 highlights the budget changes and the amount expended by each department.

Of the \$1.1 million proposed budget increase, \$950 thousand is attributed to an increase in workers compensation claims.

**Table 2
GENERAL FUND EXPENDITURES
Fiscal Year 2013-2014
(Thousands)**

Department	2013-14 Adopted Budget	2013-14 Current Budget	2013-14 Year-To- Date Actuals	2013-14 Revised Budget	Proposed Increase (Decrease)	Budget % Increase (Decrease)
GENERAL GOVERNMENT						
City Council	900	900	400	900	0	0%
City Clerk	1,000	1,000	500	1,000	0	0%
City Treasurer	300	300	150	300	0	0%
City Manager	1,700	1,800	800	1,800	0	0%
City Attorney	1,500	1,500	700	1,500	0	0%
Financial Services	4,800	5,000	2,200	5,008	8	0%
Human Resources	700	700	300	700	0	0%
Non-Departmental	6,000	7,400	2,400	7,400	0	0%
PUBLIC SAFETY						
Fire	24,500	24,600	12,100	24,935	335	1%
Police	49,500	49,600	23,900	49,972	372	1%
PUBLIC WORKS						
Public Works	12,800	13,000	5,600	13,260	260	2%
COMMUNITY DEVELOPMENT						
Development Services	7,200	7,500	3,200	7,515	15	0%
COMMUNITY/CULTURAL SERVICES						
Neighborhood Services	5,500	5,500	2,600	5,561	61	1%
Library	4,700	4,700	2,200	4,705	5	0%
Total	121,100	123,500	57,050	124,556	1,056	1%

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 similar to private enterprise and show a profit or loss.

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

The Water Fund is currently budgeted for an operating profit of \$490 thousand. The proposed budget changes are minimal with an overall increase of 4%.

WATER FUND EXPENDITURES

Table 3 highlights the amount and percentage expended by each water program. As of December 31st, the Water Combined Funds have expended 39% of the overall current budget. Expenditures for capital projects range from 6% to 15% of total amended budget. This is due to projects being at various stages of completion.

**Table 3
WATER COMBINED FUNDS (excluding debt services)
Fiscal Year 2013-2014
(Thousands)**

	2013-14 Adopted Budget	2013-14 Current Budget	2013-14 Year-To- Date Actuals	2013-14 Revised Budget	Proposed Increase (Decrease)	Budget % Increase (Decrease)
Water Sales	51,700	58,400	27,800	58,390	(10)	0%
Developer Fees	400	400	30	400	-	0%
Grants	400	400	-	400	-	0%
Other Revenue	1,100	1,090	500	1,090	-	0%
Inter-fund Transfers In	300	400	200	400	-	0%
TOTAL OPERATING REVENUES	53,900	60,690	28,530	60,680	(10)	0%
TOTAL FUNDING SOURCES	53,900	60,690	28,530	60,680	(10)	0%
EXPENDITURES						
Administration & General	32,100	35,000	14,000	35,002	2	0%
Flood Control/Storm Drains	700	700	350	701	1	0%
Water Distribution	1,500	1,500	700	1,504	4	0%
Water Filtration Plant	1,400	1,500	700	1,503	3	0%
Desalting Plant	2,300	2,300	1,100	2,303	3	0%
Water Maintenance	2,200	2,200	900	2,205	5	0%
Water Meter Services	2,300	2,300	1,000	2,305	5	0%
Clean Water Program	1,300	1,300	550	1,301	1	0%
Other Water Programs	1,500	1,500	600	1,501	1	0%
Inter-fund Transfers Out	-	-	-	-	-	0%
Replacement Projects (capital)	5,100	6,500	400	6,501	1	0%
Connection Projects (capital)	3,000	5,400	800	5,403	3	0%
TOTAL CASH EXPENSES	53,400	60,200	21,100	60,229	29	0%
Depreciation / Replacement	-	-	3,050	-	-	0%
TOTAL OPERATING EXPENSES	53,400	60,200	24,150	60,229	29	0%
OPERATING INCOME/(LOSS)	500	490	1330	451	19	4%



SEWER FUND REVENUES

The Current Budget projects a \$3.9 million loss for 2013-14. The proposed 14% increase

to the Revised Budget reduces the loss by \$555 thousand.

**Table 4
SEWER COMBINED FUNDS (excluding debt service)
Fiscal Year 2013-2014
(Thousands)**

	2013-14 Adopted Budget	2013-14 Current Budget	2013-14 Year-To- Date Actuals	2013-14 Revised Budget	Proposed Increase (Decrease)	Budget % Increase (Decrease)
Sewer Service & Flow Fees	35,000	35,000	17,600	35,300	300	1%
Developer Fees	1,400	1,400	20	1,400	-	0%
Other Revenue	500	500	450	780	280	56%
Inter-fund Transfers In	-	30	30	30	-	0%
TOTAL OPERATING REVENUES	36,900	36,930	18,100	37,510	580	2%
TOTAL FUNDING SOURCES	36,900	36,930	18,100	37,510	580	2%
EXPENDITURES						
Administration & General	5,100	5,100	2,400	5,103	3	0%
Facilities Maintenance	1,800	1,800	900	1,804	4	0%
Sewer Collections	3,300	3,300	1,500	3,306	6	0%
La Salina Wastewater	3,300	3,300	1,300	3,304	4	0%
San Luis Rey Wastewater	7,200	7,300	3,200	7,306	6	0%
Sewer Laboratory	1,000	1,000	460	1,001	1	0%
SCADA Program	300	300	80	301	1	0%
GIS Program	300	300	120	300	-	0%
Replacement Projects (capital)	11,400	13,900	1,000	13,900	-	0%
Expansion Projects (capital)	4,000	4,500	340	4,500	-	0%
TOTAL CASH EXPENSES	37,700	40,800	11,300	40,825	25	0%
Depreciation / Replacement			4,000		-	
TOTAL OPERATING EXPENSES	37,700	40,800	15,300	40,825	25	0%
OPERATING INCOME/(LOSS)	(800)	(3,870)	2,800	(3,315)	555	



**SOLID WASTE DISPOSAL FUND
REVENUES**

The Solid Waste Fund budget is currently projected to have a \$460 thousand loss.

**SOLID WASTE DISPOSAL FUND
EXPENDITURES**

As of year end, the Solid Waste Disposal Fund has expended or committed 43% of the Current Budget.

**Table 5
SOLID WASTE DISPOSAL FUND 731
Fiscal Year 2013-2014
(Thousands)**

	2013-14 Adopted Budget	2013-14 Current Budget	2013-14 Year-To- Date Actuals	2013-14 Revised Budget	Proposed Increase (Decrease)	Budget % Increase (Decrease)
REVENUES						
Trash P/U Fees	18,600	18,600	10,100	18,600	-	0%
Waste Mgmt Collector Payment	1,800	1,800	900	1,800	-	0%
Other Revenue	3,200	3,200	1,400	3,200	-	0%
TOTAL OPERATING REVENUES	23,600	23,600	12,400	23,600	-	0%
Use of Reserves	-	-	-	-	-	0%
TOTAL FUNDING SOURCES	23,600	23,600	12,400	23,600	-	0%
EXPENDITURES						
Personnel	300	300	120	300	-	0%
Maintenance & Operations	17,300	17,260	7,100	17,260	-	0%
Capital	-	-	-	-	-	0%
Internal Services Charges	1,400	1,400	700	1,400	-	0%
Inter-fund Transfers Out	5,100	5,100	2,500	5,100	-	0%
TOTAL CASH EXPENSES	24,100	24,060	10,420	24,060	-	0%
Depreciation/GASB 31 Expenses	-	-	2	-	-	0%
TOTAL OPERATING EXPENSES	24,100	24,060	10,422	24,060	-	0%
OPERATING INCOME/(LOSS)	(500)	(460)	1,978	(460)	-	n/a



HARBOR FUND REVENUES

The Harbor Fund has projected a \$1 million loss. There are no proposed budget changes for mid year.

HARBOR FUND EXPENDITURES

As of mid year, the Harbor Fund has transferred 50% of the budget to the General and Risk Management Funds for those services as listed in Table 6.

**Table 6
HARBOR FUND 751
Fiscal Year 2013-2014
(Thousands)**

	2013-14 Adopted Budget	2013-14 Current Budget	2013-14 Year-To- Date Actuals	2013-14 Revised Budget	Proposed Increase (Decrease)	Budget % Increase (Decrease)
REVENUES						
Slip Rental Revenue	4,800	4,800	2,500	4,800	-	0%
Harbor Leases	980	980	400	980	-	0%
Interest	20	20	10	20	-	0%
Other Revenue (parking meters)	700	700	400	700	-	0%
TOTAL OPERATING REVENUES	6,500	6,500	3,310	6,500	-	0%
EXPENSES						
Transfer - Harbor Police	2,000	2,000	980	2,000	-	0%
Transfer - Harbor Admin	700	700	360	700	-	0%
Transfer - Harbor Maint	2,600	2,600	1,300	2,600	-	0%
Transfer - Prop Mgmt	40	40	20	40	-	0%
Transfer - Harbor Lifeguard	150	150	80	150	-	0%
Transfer - Risk Management	40	40	20	40	-	0%
Transfer - Tideland Lease	500	500	260	500	-	0%
Debt Service	400	400	400	400	-	0%
Capital Projects	1,100	1,100	5	1,100	-	0%
TOTAL CASH EXPENSES	7,500	7,500	3,425	7,500	-	0%
Depreciation/GASB 31 Expenses			300		-	0%
TOTAL OPERATING EXPENSES	7,500	7,500	3,725	7,500	-	0%
OPERATING INCOME/(LOSS)	(990)	(1,000)	(415)	(1,000)	-	n/a



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. Table 7 lists all the transfers made in the 2nd¹ quarter.

**Table 7
BUDGET TRANSFERS IN EXCESS OF \$25,000
Fiscal Year 2013-2014**

Description of Business Unit or Project	From Account	To Account	Reason	Amount
CDBG Fund	Infrastructure	Infrastructure	Move budget to Brooks Street Pool budget for roof repairs	\$25,400
CDBG Fund	Contribution from Non Government Source	HUD CDBG	Move budget to correct object code	\$176,033
Water Infrastructure	Machinery and Equipment	Bldg/Treatment Plants, Studies and Reports	Budget transfer for SCADA	\$129,707
Sewer Infrastructure	Machinery and Equipment	Bldg/Treatment Plants, Studies and Reports	Budget transfer for SCADA	\$129,707
Police	Regular Employees	Temporary/Part Time Employees	Temporary Help Needed	\$60,000
Engineering/Building Inspections	Regular Employees	Regular Employees	Correct business unit	\$92,000

General Fund
 Budget Change Recommendations
 FY13/14 - 2nd Quarter

ATTACHMENT A

REVENUES			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
1101.4101.0001	PropTaxes-Suppl Curr Sec	\$177,000	Based on year to date actuals and estimated ongoing receipts
1101.4101.0003	Prop Taxes-Curr Secured	\$228,000	Per consultant
1101.4101.0009	Prop Taxes-In Lieu	\$72,000	Per consultant
1101.4103	Prop Tax-Residual RPTTF	\$526,000	Per consultant
	Total Property Tax Adjustments	\$1,003,000	
1101.4121.0001	Sales&Use Tax - County	\$511,000	Per consultant
1101.4121.0002	Sales&Use Tax - Prop 172	\$345,000	Based on year to date actuals and estimated ongoing receipts
1101.4121.0003	Sales Tax - Compensation Fd	\$374,000	Per consultant
	Total Sales Tax Adjustments	\$1,230,000	
425423101.4161.0022	Prmt-Right of Way	\$100,000	Based on year to date actuals and estimated ongoing receipts
450404101.4161.0011	Prmt-Coastal Development	(\$32,000)	Department recommendation
500501101.4161.0016	Prmt-Special Events	\$30,000	Department recommendation
	Total Licenses and Permits Adjustments	\$98,000	
500501101.4196.0009	FF&P - OPD-False Alarm Fees	(\$20,000)	Department recommendation
500501101.4196.0016	FF&P - Red Light Photo Fines	(\$60,000)	Department recommendation
	Total Fine and Forfeitures Adjustments	(\$80,000)	
1101.4182	Parking Machine Collections	\$235,000	Based on year to date actuals and estimated ongoing receipts
1101.4186	PrkgPrmt-Annual	\$47,000	Based on year to date actuals and estimated ongoing receipts
1101.4188	Prkg Meter Rev	(\$30,000)	Based on historical and year to date receipts
1101.4351.0008	PM R&L-Cell Tower Cty Prop	\$30,000	Based on year to date actuals and estimated ongoing receipts
	Total Use of Money and Property Adjustments	\$282,000	
400401101.4411.0001	DocuSvce-Duplication Svcs	\$16,000	Department recommendation
400408101.4426.0001	PlanCk-Bldgs	\$200,000	Department recommendation
425423101.4426.0022	Entitlement Reviews	\$80,000	Department recommendation
425423101.4451.0004	Inspectn-Erosion	(\$12,000)	Department recommendation

General Fund
Budget Change Recommendations
FY13/14 - 2nd Quarter

ATTACHMENT A

REVENUES			
425423101.4451.0005	Inspectn-Imprvmt/Engr	(\$55,000)	Department recommendation
450404101.4411.0004	DocuSvcs-PublicNtc/Postage	(\$25,000)	Department recommendation
450404101.4411.0017	DocuSvcs-Conditional Use Prmt	(\$45,000)	Department recommendation
450404101.4411.0019	DocuSvcs-Dvipmnt Plan Rvw	(\$45,000)	Department recommendation
450404101.4411.0025	DocuSvcs-Review/Research	\$55,000	Department recommendation
450404101.4426.0009	Envron Rvw Fees	(\$15,000)	Department recommendation
450404101.4426.0022	Entitlement Reviews	\$68,500	Department recommendation
550552101.4461	Reimb for Services	\$337,000	Based on year to date actuals and estimated ongoing receipts
550558101.4364	Special Lifeguarding- Aquatic Revenue	\$10,000	Increase in program revenue due to increased participants
1101.4452.0001	Ambulance Billing	\$200,000	Based on year to date actuals and estimated ongoing receipts
211010101.4417	Business Lic - Admin Fee	(\$150,000)	Based on year to date actuals and estimated ongoing receipts
	Total Charges for Services Adjustments	\$619,500	
1101.4501	Other Misc. Revenue	\$50,000	Based on year to date actuals and estimated ongoing receipts
1101.4999	Use of Reserves	\$1,055,000	Recover mid year workers comp claim expense adjustment
640821101.6900.0814	Trns-f Risk Mgmt	\$33,000	Based on year to date actuals
	Total Other Revenue and Transfers Adjustments	\$1,138,000	

Total Revenue Adjustment \$4,290,500

EXPENDITURES			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
101.5206	Workers Compensation Claims	\$950,000	Higher actual claims than budgeted, General Fund unassigned fund balance to fund.
220000101.5345	Travel and Conference	\$2,500	Staff Training
550558101.5355	Materials and Supplies	\$6,000	Beach access wheelchairs
550558101.5110	Temporary/Part Time Employee	\$4,000	Additional staff needed at special events
500010101.5355	Materials and Supplies	\$46,897	Security Compliance System needed per DOJ requirement. General Fund unassigned fund balance to fund.
935948101.5355	Materials and Supplies	\$45,000	Active Work Stations - General Fund unassigned fund balance to fund.
900876100101.5315.0001	Electric	\$1,000	Increase budget at Crown Heights facility due to higher energy costs than expected - General Fund unassigned fund balance to Fund

Total Expenditure Adjustment \$1,055,397

ATTACHMENT A

**All Other Funds
Budget Change Recommendations
FY13/14 - 2nd Quarter**

REVENUES			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
1212.4121.0005	TransNet SalesTax-TransNet II1/2 Cent	(\$7,300,000)	No additional revenue will be requested. Sufficient funds are available to cover FY13/14 expenditures.
1278.4427	Inclusionary In Lieu Developer Fees	\$175,000	Revenues continue to exceed expectations.
912880500501.4351.0015	Silica Reclamation PM R&L-Agriservice	\$86,000	Agreement inadvertently omitted from adopted budget. Anticipated revenue in the amount of \$86,000.
1503.4427	Public Facility Fees Developer Fees	\$40,440	Revenues continue to exceed expectations.
1561.4501	Major Thoroughfare Fees Other Misc. Revenue	\$118,912	Settlement agreement.
1581.4430.0001	GF Community Facilities CIP Technology Surcharge	\$30,000	Revenues inadvertently omitted from adopted budget. Anticipated revenue in the amount of \$30,000.
1581.4430.0002	GF Community Facilities CIP General Plan Surcharge	\$110,000	Revenues inadvertently omitted from adopted budget. Anticipated revenue in the amount of \$110,000
1598.4427	Parks Fees Developer Fees	\$22,038	Revenues continue to exceed expectations.
1711.4501	Water Operating Other Misc. Revenue	(\$10,000)	Budget is not meeting expectations. Reducing budget based on historical values.
1721.4461.0006	Sewer Operating Reimb for Svcs - City of Vista	\$282,714	Revenues inadvertently omitted from adopted budget.
1721.4478.0005	Sewer Operating Sewer Rev - Ind Waste	\$51,500	FOG permit revenues inadvertently omitted from adopted budget. Approximately 350 permits x \$147 = \$51,500 additional revenue anticipated.
1721.4478.0006	Sewer Operating Sewer Rev EnvrnMtgtnSrchg	\$253,133	Revenues inadvertently omitted from adopted budget.
155010841.4501.0001	Information Systems Misc Revenue-Settlement	\$12,500	AT&T cost reimbursement.
152010818.4526	Internal Service Fund Revenue- Workers Compensation	\$1,000,000	Increase revenue to offset expenditure increase in workers comp claims
1213.4131.0001	Gas Tax - Sct2105	\$27,490	Increase per state estimates received 1/29/14.
1213.4131.0002	Gas Tax - Sct 2106	\$413,786	Increase per state estimates received 1/29/14.
1213.4131.0003	Gas Tax - Sct2107	(\$188,566)	Decrease per state estimates received 1/29/14.
1213.4131.0005	Gas Tax - Sct 2103	(\$124,025)	Decrease per state estimates received 1/29/14.
Total Revenue Adjustments		(\$4,999,078)	

ATTACHMENT A

**All Other Funds
Budget Change Recommendations
FY13/14 - 2nd Quarter**

EXPENDITURES			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
152010818.5483.0012	Workers Compensation - Claims	\$1,000,000	Higher workers compensation claims than budgeted.
750010711.5206	Fringe Benefit Burden- Workers Comp	\$1,786	Higher workers compensation claims than budgeted.
750359711.5206	Fringe Benefit Burden- Workers Comp	\$1,071	Higher workers compensation claims than budgeted.
750751711.5206	Fringe Benefit Burden- Workers Comp	\$3,929	Higher workers compensation claims than budgeted.
750754711.5206	Fringe Benefit Burden- Workers Comp	\$2,500	Higher workers compensation claims than budgeted.
750755711.5206	Fringe Benefit Burden- Workers Comp	\$2,500	Higher workers compensation claims than budgeted.
750756711.5206	Fringe Benefit Burden- Workers Comp	\$5,357	Higher workers compensation claims than budgeted.
750757711.5206	Fringe Benefit Burden- Workers Comp	\$4,643	Higher workers compensation claims than budgeted.
750760711.5206	Fringe Benefit Burden- Workers Comp	\$714	Higher workers compensation claims than budgeted.
750761711.5206	Fringe Benefit Burden- Workers Comp	\$714	Higher workers compensation claims than budgeted.
750762711.5206	Fringe Benefit Burden- Workers Comp	\$1,429	Higher workers compensation claims than budgeted.
750763711.5206	Fringe Benefit Burden- Workers Comp	\$357	Higher workers compensation claims than budgeted.
800100721.5206	Fringe Benefit Burden- Workers Comp	\$2,564	Higher workers compensation claims than budgeted.
800800721.5206	Fringe Benefit Burden- Workers Comp	\$3,526	Higher workers compensation claims than budgeted.
800803721.5206	Fringe Benefit Burden- Workers Comp	\$6,090	Higher workers compensation claims than budgeted.
800804721.5206	Fringe Benefit Burden- Workers Comp	\$4,487	Higher workers compensation claims than budgeted.
800805721.5206	Fringe Benefit Burden- Workers Comp	\$6,090	Higher workers compensation claims than budgeted.
800806721.5206	Fringe Benefit Burden- Workers Comp	\$1,282	Higher workers compensation claims than budgeted.
800807721.5206	Fringe Benefit Burden- Workers Comp	\$641	Higher workers compensation claims than budgeted.
800808721.5206	Fringe Benefit Burden- Workers Comp	\$321	Higher workers compensation claims than budgeted.
Total Expenditure Adjustments		\$1,050,000	