

**CITY OF OCEANSIDE  
FINANCIAL STATUS REPORT  
Fiscal Year 2017-18  
Preliminary Results  
Fourth Quarter Ending June 30, 2018**

ITEM NO. 15

This report summarizes the activities of the major operating funds, is not meant to be inclusive of all finance and accounting transactions, and excludes encumbrances. It is intended only to provide Council and the public with an overview of the state of the City's general fiscal condition. This is a preliminary report for the year ending June 30, 2018. The Comprehensive Annual Financial Report (CAFR) for the year ending June 30, 2018, which includes all funds and final results, will be issued in December 2018.

**GENERAL FUND BUDGET POSITION**

The City Council adopted the FY 2017-18 budgets on June 7, 2017, with approved General Fund revenues of \$146 million and expenditures of \$145.2 million. In the following sections, the amounts in the tables listed as Amended Budget include supplemental appropriations approved by Council throughout the year.

**GENERAL FUND REVENUES**

Table 1 highlights the amount and percentage of revenues received in each of the major classifications as of June 30, 2018. The preliminary fourth quarter results show General Fund revenues coming in at 104% of budget.

**Table 1  
GENERAL FUND REVENUES  
As of June 30, 2018  
Preliminary Results  
In Thousands**

	2017-18 Adopted Budget	2017-18 Amended Budget	2017-18 Year-To-Date Actuals	YTD % of Amended Budget
<b>Revenue Type</b>				
Property Taxes	\$ 58,038	\$ 58,930	\$ 61,606	105%
Sales Taxes	22,287	22,308	22,672	102%
Transient Occupancy Tax (TOT)	6,695	6,995	7,944	114%
All Other Taxes	3,802	3,802	4,143	109%
Licenses & Permits	5,022	5,022	6,110	122%
Franchise Fees	4,477	4,477	4,241	95%
Fines/Forfeitures	3,485	3,514	3,865	110%
Use of Money & Property	5,228	5,338	5,893	110%
Intergovernmental	410	424	702	166%
Ambulance Billing	4,519	4,519	4,393	97%
Charges for Services	11,233	11,840	11,184	94%
Other Revenue & Transfers	20,792	21,031	20,933	100%
<b>Total Revenues</b>	<b>\$ 145,988</b>	<b>\$ 148,200</b>	<b>\$ 153,686</b>	<b>104%</b>

*Property Taxes* comprise 40% of the total General Fund revenues and are primarily received in the December/January and April/May timeframes. Property tax revenues through June 30 are at 105% of the adopted budget. Compared to the prior year, property tax revenue increased 6.95%. The property tax revenue increase is consistent with the 6.1% increase in overall appraised values of properties in Oceanside. This is good news for the close of the fiscal year but increases of this magnitude are not expected going forward.

*Sales Taxes* comprise 15% of the total annual General Fund revenues. Revenues received through June 30 are at 102% of the adopted budget and are up 2.4% from last year actual. This was a relatively small gain however, there are several new retail stores that have or will open that will likely continue the modest increase.

*Transient Occupancy Tax* comprise 5.2% of total General Fund revenues. The City collects 10% of the room rent charged by a hotel or vacation rental operator to tourists occupying a room within the City for a period of less than 30 days. The City also collects a 1.5% assessment of the room rent which is passed through to Visit Oceanside for marketing purposes. As of June 30, TOT is at 114% of adopted budget. TOT is up 12.4% over last year for the same time period. Increased revenues are due, in large part, to increases from short term rental units becoming compliant in the past year due to Host Compliance efforts. The growing popularity of these residential rentals made up 66% of the TOT increase. Hotel/Motel accounted for 32% of the TOT increase due to both an increase in occupancy and room rates over prior year. In addition, TOT audit findings were up by \$25,383 or 75% compared to the prior year.

Licenses and permits are at 122% of the adopted budget at June 30 to an increase in the number of building and right of way permits. This was a 4% increase over prior year. This rate of increase is not sustainable over time.

**GENERAL FUND EXPENDITURES**

Table 2 highlights the amount and percentage expended by each department. As of June 30, the General Fund expended 95% of the amended budget. The Departments did an exceptional job in ensuring that they provided exceptional service within the City's financial means and capacities.

**Table 2  
GENERAL FUND EXPENDITURES  
Fiscal Year 2017-2018  
Preliminary Results  
In Thousands**

Department	2017-18 Adopted Budget	2017-18 Amended Budget	2017-18 Year-To-Date Actuals	YTD % of Amended Budget
<b>General Government</b>				
City Council	\$ 952	\$ 958	\$ 919	96%
City Clerk	1,205	1,201	1,028	86%
City Treasurer	323	336	329	98%
City Manager	775	821	560	68%
City Attorney	1,749	1,770	1,746	99%
Non Departmental	6,225	9,007	7,763	86%
Non Depart CALPERS Add'l Payment	1,106	8,120	8,149	100%
Financial Services	5,781	6,038	5,552	92%
Human Resources	714	714	618	87%
Economic Development	654	714	700	98%
<b>Public Safety</b>				
Police	58,054	59,063	57,290	97%
Fire	30,438	31,829	31,417	99%
<b>Public Works</b>				
Property Mgmt	918	956	917	96%
Public Works	11,494	11,782	10,919	93%
Harbor & Beaches	3,610	3,727	3,560	96%
<b>Community Development</b>				
Development Services	8,852	8,688	7,737	89%
<b>Community/Cultural Svcs</b>				
Library	5,231	5,306	5,376	101%
Neighborhood Services	7,157	7,434	6,457	87%
<b>Total Expenditures</b>	<b>\$ 145,238</b>	<b>\$ 158,465</b>	<b>\$ 151,039</b>	<b>95%</b>

## ***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 through 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 of all funds into one report.

## ***WATER FUND REVENUES***

Overall revenues for the Combined Water Funds are at 108% of the adopted budget as of June 30 as shown in Table 3.

## ***WATER FUND EXPENDITURES***

Table 3 highlights the amount and percentage expended by each water program. As of June 30, the Water Combined Funds have expended 113% of the amended operating budget. Operating revenues exceed operating expenditures by \$11.2 million. As of June 30, capital project expenses spent 41% of the total budget. Expenditures for capital projects can vary depending on the stage of each construction project.

**Table 3**  
**WATER COMBINED FUNDS**  
**Fiscal Year 2017-18**  
**In Thousands**

Operating	2017-18 Adopted Budget	2017-18 Amended Budget	2017-18 Year-To-Date Actuals	YTD % of Amended Budget
<b>Revenues</b>				
Water Sales	\$ 62,331	\$ 62,331	\$ 68,085	109%
Developer Fees	2,491	2,491	2,212	89%
Other Revenue	1,882	1,571	1,698	108%
<b>Total Operating Revenues</b>	<b>\$ 66,703</b>	<b>\$ 66,392</b>	<b>\$ 71,995</b>	<b>108%</b>
<b>Expenditures</b>				
Administration & General	\$ 37,991	\$ 37,988	\$ 39,979	105%
Flood Control/Storm Drains	765	765	766	100%
Water Distribution	1,403	1,429	1,400	98%
Water Filtration Plant	1,742	1,750	1,560	89%
Desalting Plant	2,365	2,323	1,970	85%
Water Maintenance	2,438	2,513	2,325	92%
Water Meter Services	2,880	2,895	2,901	100%
Clean Water Program	1,215	1,224	927	76%
Other Water Programs	3,680	3,681	2,283	62%
Miscellaneous Projects	100	100	25	25%
CALPERS Add'l Payment	-	-	420	N/A
<b>Total Operating Expenditures</b>	<b>\$ 54,579</b>	<b>\$ 54,668</b>	<b>\$ 54,557</b>	<b>100%</b>
Depreciation/GASB 31 Expenses	\$ -	\$ -	\$ 7,222	
<b>Total Expenditures</b>	<b>\$ 54,579</b>	<b>\$ 54,668</b>	<b>\$ 61,779</b>	<b>113%</b>
Transfers In	\$ 77	\$ 112	\$ 2,727	2426%
Transfers Out	553	935	1,718	184%
<b>Operating Income/Loss</b>	<b>\$ 11,648</b>	<b>\$ 10,902</b>	<b>\$ 11,226</b>	
<b>Capital Projects</b>				
Transfer In	\$ -	\$ -	\$ -	-
Other Revenue	500	500	-	0%
<b>Total Capital Revenues</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	<b>0%</b>
Replacement Projects	\$ 20,300	\$ 20,114	\$ 8,908	44%
Connection Projects	11,900	26,221	10,109	39%
<b>Total Capital Expenditures</b>	<b>\$ 32,200</b>	<b>\$ 46,335</b>	<b>\$ 19,017</b>	<b>41%</b>

**SEWER FUND REVENUES**

Table 4 shows overall revenue and expenditures for the Sewer Fund as of June 30. Sewer Combined Fund revenues are at 108% of budget. Developer fees are at 160% of budget due to new construction for multiple housing projects throughout the city.

**SEWER FUND EXPENDITURES**

Table 4 also highlights the amount and percentage expended by each sewer program. As of June 30, Sewer Combined Funds have expended 89% of the amended operating budget. Operating revenues exceed operating expenditures by \$8.5 million. Capital Project expenses are at 27% of budget. As in the Water Fund, most of the capital projects are in the planning and design phase and the majority of funds have yet to be expended.

**Table 4  
SEWER COMBINED FUNDS  
Fiscal Year 2017-2018  
In Thousands**

Operating	2017-18 Adopted Budget	2017-18 Amended Budget	2017-18 Year-To-Date Actuals	YTD % of Amended Budget
<b>Revenues</b>				
Sewer Service & Flow Fees	\$ 38,236	\$ 38,236	\$ 39,978	105%
Developer Fees	1,341	1,341	2,142	160%
Other Revenue	1,039	1,350	2,105	156%
<b>Total Operating Revenues</b>	<b>\$ 40,616</b>	<b>\$ 40,927</b>	<b>\$ 44,225</b>	<b>108%</b>
<b>Expenditures</b>				
Administration & General	\$ 5,889	\$ 5,887	\$ 5,346	91%
Facilities Maintenance	2,277	2,278	1,816	80%
Sewer Collections	3,590	3,765	3,474	92%
La Salina Wastewater	3,012	3,028	2,908	96%
San Luis Rey Wastewater	7,547	7,596	6,682	88%
Sewer Laboratory	722	725	705	97%
SCADA Program	529	531	445	84%
GIS Program	326	327	262	80%
Miscellaneous Projects	1,702	1,677	872	52%
CALPERS Add'l Payment	-	-	400	N/A
<b>Total Operating Expenditures</b>	<b>\$ 25,594</b>	<b>\$ 25,814</b>	<b>\$ 22,910</b>	<b>89%</b>
Depreciation/GASB 31 Expense	\$ -	\$ -	\$ 8,837	
<b>Total Expenditures</b>	<b>\$ 25,594</b>	<b>\$ 25,814</b>	<b>\$ 31,747</b>	<b>123%</b>
Transfers In	\$ -	\$ -	\$ 1,462	
Transfer Out	-	1,610	5,447	338%
<b>Operating Income/Loss</b>	<b>\$ 15,022</b>	<b>\$ 13,503</b>	<b>\$ 8,493</b>	
<b>Capital Projects</b>				
Transfer In	\$ -	\$ -	\$ -	
Miscellaneous Income	1,500	1,500	-	0%
<b>Total Capital Revenues</b>	<b>\$ 1,500</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>0%</b>
Replacement Projects	\$ 26,850	\$ 25,428	\$ 7,128	28%
Expansion Projects	4,750	750	-	0%
<b>Total Capital Expenditures</b>	<b>\$ 31,600</b>	<b>\$ 26,178</b>	<b>\$ 7,128</b>	<b>27%</b>

**SOLID WASTE DISPOSAL FUND REVENUES**

Overall revenues for the Solid Waste Disposal Fund are at 98% of the amended budget as of June 30.

Trash Pick-Up Fees – these fees are collected to provide all the costs associated with solid waste disposal.

Waste Management Collector Payment – contract with Waste Management, the annual 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 5 highlights the amount and percentage expended by expenditure category. As of June 30, the Solid Waste Disposal Fund has expended 99% of the amended budget.

**Table 5  
SOLID WASTE DISPOSAL FUND 731  
Fiscal Year 2017-2018  
In Thousands**

Operating	2017-18 Adopted Budget	2017-18 Amended Budget	2017-18 Year-To-Date Actuals	YTD % of Amended Budget
<b>Revenues</b>				
Trash P/U Fees	\$ 20,831	\$ 20,831	\$ 19,776	95%
Waste Mgmt Collector Payment	1,994	1,994	1,981	99%
City Waste Services	3,673	3,673	4,144	113%
Other Revenue	8	8	1	13%
<b>Total Operating Revenues</b>	<b>\$ 26,506</b>	<b>\$ 26,506</b>	<b>\$ 25,903</b>	<b>98%</b>
<b>Expenditures</b>				
Personnel	\$ 656	\$ 663	\$ 608	92%
Maintenance & Operations	18,741	18,669	18,608	100%
Internal Service Charges	1,402	1,402	1,280	91%
Interfund Transfers Out	5,720	5,906	5,875	99%
<b>Total Operating Expenditures</b>	<b>\$ 26,519</b>	<b>\$ 26,640</b>	<b>\$ 26,372</b>	<b>99%</b>
Depreciation/GASB 31 Expense	\$ -	\$ -	\$ 23	
<b>Operating Income/(Loss)</b>	<b>\$ (13)</b>	<b>\$ (135)</b>	<b>\$ (493)</b>	
<b>Capital Projects</b>				
Solid Waste Projects	\$ 450	\$ 834	\$ 79	10%
<b>Total Capital Expenditures</b>	<b>\$ 450</b>	<b>\$ 834</b>	<b>\$ 79</b>	<b>10%</b>

**HARBOR FUND REVENUES**

Overall revenues for the Harbor Fund are at 104% of amended budget as of June 30 as noted in Table 6. Slip rental revenue is at 100% of budget and parking revenue is at 109% of budget.

**HARBOR FUND EXPENDITURES**

Table 6 highlights the amount and percentage expended by expenditure category. As of June 30, the Harbor Fund has expended 94% of the budget. Operating revenues exceed operating expenditures by \$.2 million. As of June 30, capital project expenses spent 26% of the total budget. Expenditures for capital projects can vary depending on the stage of each construction project.

**Table 6  
HARBOR FUND 751  
Fiscal Year 2017-2018  
In Thousands**

Operating	2017-18 Adopted Budget	2017-18 Amended Budget	2017-18 Year-To-Date Actuals	YTD % of Amended Budget
<b>Revenues</b>				
Slip Rental Revenue	\$ 5,200	\$ 5,200	\$ 5,204	100%
Harbor Leases	1,172	1,186	1,310	110%
Parking	914	914	996	109%
Interest	15	15	59	393%
Other Revenue	108	108	181	168%
<b>Total Operating Revenues</b>	<b>\$ 7,409</b>	<b>\$ 7,423</b>	<b>\$ 7,750</b>	<b>104%</b>
<b>Expenditures</b>				
Transfer - Harbor Police	\$ 2,351	\$ 2,351	\$ 2,267	96%
Transfer - Harbor Admin	903	903	801	89%
Transfer - Harbor Maint	2,707	2,707	2,734	101%
Transfer - Prop Mgmt	38	38	38	100%
Transfer - Harbor Lifeguard	197	197	190	96%
Transfer - Risk Management	6	6	3	50%
Transfer - Tideland Lease	654	654	711	109%
Capital Outlay	-	258	258	100%
Debt Service	367	367	27	7%
<b>Total Operating Expenditures</b>	<b>\$ 7,223</b>	<b>\$ 7,481</b>	<b>\$ 7,029</b>	<b>94%</b>
Depreciation/GASB 31 Expense	\$ 160	\$ 160	\$ 510	319%
<b>Operating Income/(Loss)</b>	<b>\$ 26</b>	<b>\$ (218)</b>	<b>\$ 211</b>	
<b>CAPITAL PROJECTS</b>				
Harbor Projects	\$ 350	\$ 560	\$ 146	26%
<b>Total Capital Expenditures</b>	<b>\$ 350</b>	<b>\$ 560</b>	<b>\$ 146</b>	<b>26%</b>

**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 below highlights the budget transfers.

**Table 7  
BUDGET TRANSFERS IN EXCESS OF \$25,000  
April through June 2018**

Description of Business Unit or Project	Account	Reason	Amount
Fire Suppression	Regular Employees; Fringe	Reallocation of Budget	(\$631,181)
Fire Suppression	Overtime		\$631,181
FS 4 Rehabilitation	Bldgs/Treatment Plants	Reallocation of Budget	(\$80,000)
FS 4 Rehabilitation	Professional Svcs		\$80,000
SLR Major Plant Improv	Professional Svcs; Studies & Reports	Reallocation of Budget	(\$563,149)
SLR Major Plant Improv	Infrastructure; Machinery & Equipment		\$563,149
NonDepartmental Expense	Operating Costs	Properly Classify Expenditures	(\$1,105,773)
NonDepartmental Expense	CALPERS Unfunded Liability		\$1,105,773
Code Enforcement; Brooks St. Pool	Regular Employees; Fringe	Reallocation of Budget	(\$46,000)
NonDepartmental Expense	Matl Supplies&Services		\$46,000
Crown Heights Resource Center	Regular Employees; Fringe	Reallocation of Budget	(\$25,000)
Crown Heights Resource Center	Repair & Maintenance		\$25,000
Investigations	Regular Employees	Reallocation of Budget	(\$42,000)
Investigations	Overtime		\$42,000
OPD-Admin	Infrastructure	Reallocation of Budget	(\$50,000)
OPD-Admin	Furniture, Fixtures, Software		\$50,000
Property Management; Engineering Transportation	Various Personnel; Various M&O	Reallocation of Budget	(\$114,000)
Street-Traffic Control System	Matl Supplies&Services		\$114,000
Water SCADA Upgrades	Infrastructure; Studies & Reports	Reallocation of Budget	(\$238,499)
Water SCADA Upgrades	Professional Svcs		\$238,499
Sewer SCADA Upgrades	Bldgs/Treatment Plants; Studies & Reports	Reallocation of Budget	(\$333,880)
Sewer SCADA Upgrades	Professional Svcs		\$333,880
Harbor Maintenance	Regular Employees	Reallocation of Budget	(\$80,000)
Harbor Maintenance	Water		\$80,000
General Fund	PM R&L-City	Properly Classify Revenues	(\$1,083,564)
General Fund	PM R&L- (various subsidiaries)		\$1,083,564
El Corazon Maintenance	P.M. Rents & Leases	Properly Classify Revenues	(\$199,285)
El Corazon Maintenance	PM R&L- (various subsidiaries)		\$199,285
Airport Maintenance & Oper	PM R&L-Airport	Properly Classify Revenues	(\$42,184)
Airport Maintenance & Oper	PM R&L-Airport Perm		\$42,184
Parking Lot Maint & Enforcement	Various Personnel	Reallocation of Budget	(\$54,700)
Parking Lot Maint & Enforcement	Professional Services		\$54,700
City Building Maintenance	Various Personnel	Reallocation of Budget	(\$50,554)
Building Crafts	Various M&O		\$50,554
City Building Maintenance	Various Personnel	Reallocation of Budget	(\$33,254)
City Building Maintenance	Various M&O		\$33,254
Police/Library Bldg Maint	Various Personnel	Reallocation of Budget	(\$37,050)
Police/Library Bldg Maint	Various M&O		\$37,050
Fleet Maintenance	Various Personnel	Reallocation of Budget	(\$88,592)
Fleet Maintenance	Various M&O		\$88,592
OPD-Admin	Various Personnel	Reallocation of Budget	(\$150,000)
OPD-Admin	Repair & Maintenance		\$150,000

Fourth Quarter Budget Adjustments  
Fiscal Year 2017-18

ATTACHMENT A

GENERAL FUND REVENUE AND EXPENDITURE ADJUSTMENTS			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
550562101.4461	Reciprocal Mutual Aid - Services	(\$500,000)	Reduce budget for Non descript services
550562101.4461.0016	Reciprocal Mutual Aid- Svcs-Engines	\$150,000	Increase budget for actual reimbursements expected by category for current year mutual aid fire activity
550562101.4461.0017	Reciprocal Mutual Aid- Svcs-Spprt Vhd	\$30,000	
550562101.4461.0018	Reciprocal Mutual Aid-Svcs-Admin	\$200,000	
550562101.4461.0019	Reciprocal Mutual Aid Svcs-Prsnl	\$800,000	
550562101.4461.0020	Reciprocal Mutual Aid Svcs-Other	\$20,000	
	Total General Fund Revenue Adjustments	\$700,000	Increase (Decrease) in Revenue Budget
140000101.5207	City Treasurer- Fringe Benefits	\$12,867	Increase budget for fringe benefit expenses
550562101.5120	Reciprocal Mutual Aid - Overtime	\$1,150,000	Increase budget for expenses incurred during the current year for mutual aid fire activity-Expenses are reimbursed by outside agencies
550562101.5207	Reciprocal Mutual Aid - Fringe Benefit	\$20,000	
550562101.5345	Reciprocal Mutual Aid - Travel & Conference	\$10,000	
550562101.5355	Reciprocal Mutual Aid - Material & Supplies	\$20,000	
600627101.5105	Harbot Maint. - Regular Employees	(\$80,000)	
600627101.5207	Harbot Maint. - Fringe Benefits	(\$20,000)	Transfer budget for salary savings and miscellaneous objects to actual categories with expenses
600627101.5330	Harbot Maint. - Machry & Equip	(\$5,130)	
600627101.5345	Harbot Maint. - Travel & Conference	(\$1,025)	
600627101.5375	Harbot Maint. - Dues,Books&Subs	(\$204)	
600627101.5380	Harbot Maint. - uniforms	(\$3,900)	
600627101.5315.0001	Harbot Maint. - Electricity	\$58,000	Transfer budget from salary savings and miscellaneous objects to actual categories with expenses; Includes \$74,000 use of 751 Harbor unrestricted fund balance
600627101.5315.0003	Harbot Maint. - Water	\$80,000	
600627101.5383	Harbot Maint. - Various	\$23,871	
600627101.5384	Harbot Maint. - Various	\$5,350	
600627101.5385	Harbot Maint. - Various	\$15,900	
600627101.5386	Harbot Maint. - Various	\$938	
600627101.5387	Harbot Maint. - Various	\$200	
170174101.5213	CalPERS Unfunded Liability Payment	\$7,014,257	
	Total General Fund Expenditures	\$8,301,124	Increase (Decrease) in Expenditure Budget
	Net Total General Fund Budget Adjustments	\$7,601,124	Net Increase (Decrease) in General Fund Revenue Budget

NON-GENERAL FUND REVENUE AND EXPENDITURE ADJUSTMENTS			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
836156117272.4376	CalRecycle rubberized payment	\$67,198	Set up Budget for CalRecycle Grant
836152717272.4376	Beverage Container Program	\$43,946	Set up Budget for Beverage Container grant
817134318272.4376	Used Oil Program #8 Grant	\$47,546	Set up Budget for Used Oil grant
	Total Non-General Fund Revenue Adjustments	\$158,690	Increase (Decrease) in Revenue Budget
836156117272.5355	CalRecycle rubberized payment	\$67,198	Set up Budget for CalRecycle Grant
836152717272.5355	Beverage Container Program	\$43,946	Set up Budget for Beverage Container grant
817134318272.5355	Used Oil Program #8 Grant	\$47,546	Set up Budget for Used Oil grant
	Total Non-General Fund Expenditure Adjustments	\$158,690	Increase (Decrease) in Expenditure Budget
	Net Adjustments Non-General Fund	(\$0)	Net Increase (Decrease) in Non-General Fund Revenue Budget