

STAFF REPORT*CITY OF OCEANSIDE*

DATE: March 25, 2020

TO: Honorable Mayor and City Councilmembers

FROM: Financial Services Department

SUBJECT: **SECOND QUARTER FINANCIAL STATUS REPORT AND APPROVAL OF BUDGET ADJUSTMENTS AND TRANSFERS**

SYNOPSIS

Staff submits the second quarter Financial Status Report and recommends that the City Council approve the second quarter budget adjustments and transfers.

BACKGROUND

The City Council adopted the FY 2019-20 budgets on June 5, 2019, with approved General Fund revenues of \$158.24 million and expenditures of \$157.62 million. The City adopted budget for all funds is \$485.75 million in revenues and \$575.74 in expenditures. The excess of expenditures over revenues is due to Water Utilities using reserves to finance large capital projects.

Attachment A summarizes the General Fund major operating funds results as of December 31, 2019, and is not meant to be inclusive of all transactions. It compares revenues and expenditure for the first six months of FY 2019-20 to budget and to the prior FY 2018-19 actual results. The financial status of the Water Utilities and Harbor enterprise funds are also included. The report is intended only to provide Council and the public with an overview of the state of the City's general fiscal condition as of December 31, 2019.

Attachment B includes the second quarter budget adjustments and transfers.

FISCAL IMPACT

The approval of the budget adjustments and transfers in Attachment B will result in the following budget changes:

General Fund revenue increase	\$ 100,266
General Fund expenditure increase	<u>\$1,124,410</u>
Net expenditure increases	<u>\$1,024,144</u>

Non-General Fund revenue increase	\$1,628,438
Non-General Fund expenditure increase	<u>\$ 928,432</u>
Net revenue increases	<u>\$ 700,006</u>

INSURANCE REQUIREMENTS

Does not apply.

COMMISSION OR COMMITTEE REPORT

Does not apply.

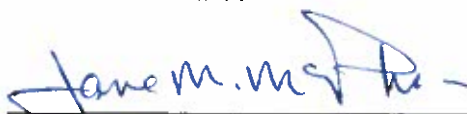
CITY ATTORNEY'S ANALYSIS

The referenced documents have been reviewed by the City Attorney and approved as to form.

RECOMMENDATION

Staff submits the second quarter Financial Status Report and recommends that the City Council approve the second quarter budget adjustments and transfers.

PREPARED BY:



 Jane M. McPherson
 Financial Services Director

SUBMITTED BY:



 Deanna Lorson
 City Manager

REVIEWED BY:

Michael Gossman, Assistant City Manager



ATTACHMENTS:

- Attachment A – Financial Status Report
- Attachment B – Budget Adjustments and Transfers

**CITY OF OCEANSIDE
FINANCIAL STATUS REPORT
Fiscal Year 2019-20
Second Quarter Ending December 31, 2019**

ATTACHMENT A

This report summarizes the activities of the major operating funds and 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 report is for the quarter ending December 31, 2019.

GENERAL FUND BUDGET POSITION

The City Council adopted the FY 2019-20 budgets on June 5, 2019, with approved General Fund revenues of \$158.24 million and expenditures of \$157.62 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 December 31, 2019. The preliminary first quarter results show General Fund revenues coming in at 38 percent of budget which is consistent with prior year revenues. Revenue receipts are cyclical in nature and are not received evenly throughout the year.

**Table 1
GENERAL FUND REVENUES
As of December 31, 2019
In Thousands**

	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	YTD % of Amended Budget
Revenue Type				
Property Taxes	\$ 65,464	\$ 65,464	\$ 18,794	29%
Sales & Use Taxes	23,215	23,215	8,911	38%
Transient Occupancy Tax	8,342	8,367	3,606	43%
All Other Taxes	4,143	4,143	1,723	42%
Ambulance Billing	4,734	4,984	2,631	53%
Charges for Service	11,566	12,170	5,576	46%
Fines and Forfeitures	3,870	3,874	1,718	44%
Intergovernmental	479	479	171	36%
Licenses and Permits	5,457	5,452	3,315	61%
Other Revenue and Transfers	20,645	21,809	10,910	50%
Franchise Fees	4,185	4,185	551	13%
Use of Money & Property	6,137	6,137	3,725	61%
Total Revenues	\$ 158,235	\$ 160,279	\$ 61,631	38%

Property Taxes comprise 41 percent of the total General Fund revenues and are primarily received in the December/January and April/May timeframes. Property tax revenues through December 31 are at 29 percent of the adopted budget. Property taxes are up 7 percent over prior year actuals.

Sales Taxes comprise 14 percent of the total General Fund revenues. Revenues received through December 31 are at 38 percent of the adopted budget, which is consistent with this time last year. Sales tax is up 3 percent over the prior year actuals.

Transient Occupancy Tax comprise 5.2 percent of total General Fund revenues. The City collects 10 percent 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 percent assessment of the room rent for short-term rentals and 2.5 percent for hotel rooms which is passed through to Visit Oceanside for marketing purposes. As of December 31, TOT is at 43 percent of adopted budget, which is up 11 percent over the prior year.

GENERAL FUND EXPENDITURES

Table 2 highlights the amount and percentage expended by each department to date. As of December 31, the General Fund expended 49 percent of the amended budget.

**Table 2
GENERAL FUND EXPENDITURES
As of December 31, 2019
In Thousands**

Department	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	YTD % of Amended Budget
General Government				
City Council	\$ 1,012	\$ 1,015	\$ 454	45%
City Clerk	1,299	1,305	559	43%
City Treasurer	368	369	233	63%
City Manager	926	1,097	452	41%
City Attomey	1,965	1,975	994	50%
Non Departmental	7,927	8,893	4,871	55%
Non Depart CALPERS Add'l Payment	600	5,396	5,080	94%
Financial Services	6,080	6,307	2,892	46%
Human Resources	736	739	348	47%
Economic Development	707	731	305	42%
Public Safety				
Police	61,815	62,613	30,693	49%
Fire	33,024	34,536	16,975	49%
Public Works				
Property Mgmt	1,090	1,142	561	49%
Public Works	16,407	16,825	7,234	43%
Community Development				
Development Services	10,123	10,490	4,566	44%
Community/Cultural Svcs				
Library	5,836	5,909	2,832	48%
Neighborhood Services	7,703	8,110	3,805	47%
Total Expenditures	\$ 157,616	\$ 167,454	\$ 82,853	49%

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 49 percent of the adopted budget as of December 31 as shown in Table 3.

WATER FUND EXPENDITURES

Table 3 highlights the amount and percentage expended and encumbered by each water program. As of December 31, the Water Combined Funds have expended and encumbered 52 percent of the operating amended budget. Operating revenues exceed operating expenditures by \$6.6 million. As of December 31, capital project expenses and encumbrances are 42 percent of the total budget. Expenditures for capital projects can vary depending on the stage of the project.

**Table 3
WATER COMBINED FUNDS
As of December 31, 2019
In Thousands**

Operating	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	2019-20 Year-To-Date Encumbrances	YTD % of Amended Budget
Revenues					
Water Sales	\$ 67,857	\$ 67,857	\$ 32,902	N/A	48%
Developer Fees	1,442	1,442	713	N/A	49%
Other Revenue	2,035	2,035	1,018	N/A	50%
Transfers In	21	392	398	N/A	102%
Total Operating Revenues	\$ 71,355	\$ 71,727	\$ 35,031	N/A	49%
Expenditures					
Administration & General	\$ 38,892	\$ 38,914	\$ 15,425	\$ 248	40%
Flood Control/Storm Drains	765	765	383	-	50%
Water Distribution	1,605	1,611	831	110	58%
Water Filtration Plant	1,945	1,949	839	147	51%
Desalting Plant	2,719	2,723	935	854	66%
Water Maintenance	2,512	2,572	1,348	106	57%
Water Meter Services	2,870	3,250	1,276	729	62%
Clean Water Program	1,389	1,481	562	175	50%
Recycled Water	716	717	241	68	43%
Other Water Programs	3,625	3,704	1,202	897	57%
Miscellaneous Projects	100	110	44	24	61%
CALPERS Add'l Payment	371	519	570	-	110%
Total Operating Expenditures	\$ 57,510	\$ 58,316	\$ 23,657	\$ 3,356	46%
Depreciation/GASB 31 Expenses	-	-	2,819	N/A	-
Total Expenditures	\$ 57,510	\$ 58,316	\$ 26,475	\$ 3,356	51%
Transfers Out & Internal Service	2,692	3,348	1,952	-	58%
Total Expenditures and Transfers	\$ 60,203	\$ 61,664	\$ 28,428	\$ 3,356	52%
Operating Income/Loss	\$ 11,153	\$ 10,063	\$ 6,603	N/A	-
Capital Projects					
	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	2019-20 Year-To-Date Encumbrances	YTD % of Amended Budget
Transfer In	\$ 1,375	\$ 1,375	\$ 687	N/A	50%
Other Revenue	-	-	-	N/A	-
Total Capital Revenues	\$ 1,375	\$ 1,375	\$ 687	N/A	50%
Replacement Projects	\$ 16,978	\$ 25,270	\$ 867	\$ 1,284	9%
Connection Projects	39,800	51,519	2,094	28,371	59%
Total Capital Expenditures	\$ 56,778	\$ 76,789	\$ 2,961	\$ 29,655	42%

SEWER FUND REVENUES

Table 4 shows overall revenue and expenditures for the Sewer Fund as of December 31. Sewer Combined Fund revenues are at 22 percent of budget.

SEWER FUND EXPENDITURES

Table 4 also highlights the amount and percentage expended and encumbered by each sewer program. As of December 31, Sewer Combined Funds have expended 46 percent of the adopted expenditure budget. Capital Project expenses and encumbrances are at 22 percent 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
As of December 31, 2019
In Thousands**

Operating	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	2019-20 Year-To-Date Encumbrances	YTD % of Amended Budget
Revenues					
Sewer Service & Flow Fees	\$ 39,756	\$ 39,756	\$ 17,998	N/A	45%
Developer Fees	1,372	1,372	600	N/A	44%
Other Revenue	2,181	2,181	1,449	N/A	66%
Transfers In	-	-	13	N/A	-
Total Operating Revenues	\$ 43,309	\$ 43,309	\$ 20,060	N/A	46%
Expenditures					
Administration & General	\$ 6,273	\$ 6,433	\$ 2,592	\$ 264	44%
Facilities Maintenance	1,883	1,888	817	268	57%
Sewer Collections	3,668	3,679	1,734	155	51%
La Salina Wastewater	3,355	3,363	1,425	390	54%
San Luis Rey Wastewater	7,181	7,191	2,765	1,471	59%
Sewer Laboratory	754	757	342	23	48%
SCADA Program	847	850	386	35	49%
GIS Program	316	317	130	-	41%
Miscellaneous Projects	1,963	2,026	522	727	62%
CALPERS Add'l Payment	438	591	77		13%
Total Operating Expenditures	\$ 26,678	\$ 27,095	\$ 10,789	\$ 3,333	52%
Depreciation/GASB 31 Expense	\$ -		\$ 4,408	N/A	-
Total Expenditures	\$ 26,678	\$ 27,095	\$ 15,198	\$ 3,333	68%
Transfer Out & Internal Service	\$ 2,288	\$ 2,337	\$ 1,144	N/A	49%
Total Expenditures and Transfers	\$ 28,966	\$ 29,432	\$ 16,342	\$ 3,333	67%
Operating Income/Loss	\$ 14,343	\$ 13,877	\$ 3,719	N/A	-
Capital Projects					
	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	2019-20 Year-To-Date Encumbrances	YTD % of Amended Budget
Transfer In	\$ 3,228	\$ 3,228	\$ 1,614	N/A	50%
Miscellaneous Income	251	251	-	N/A	0%
Total Capital Revenues	\$ 3,478	\$ 3,478	\$ 1,614	N/A	0%
Replacement Projects	\$ 63,247	\$ 90,987	\$ 2,616	\$ 17,719	22%
Expansion Projects	833	1,583	-	-	0%
Total Capital Expenditures	\$ 64,080	\$ 92,570	\$ 2,616	\$ 17,719	22%

SOLID WASTE DISPOSAL FUND REVENUES

Overall revenues for the Solid Waste Disposal Fund are at 50 percent of the amended budget as of December 31.

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 December 31, the Solid Waste Disposal Fund has expended 42 percent of the amended operating budget and has expended or encumbered 99 percent of the budgeted capital projects.

**Table 5
SOLID WASTE DISPOSAL FUND 731
As of December 31, 2019
In Thousands**

Operating	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	2019-20 Year-To-Date Encumbrances	YTD % of Amended Budget
Revenues					
Trash P/U Fees	\$ 21,133	\$ 23,285	\$ 11,752	N/A	50%
Waste Mgmt Collector Payment	2,129	2,129	1,082	N/A	51%
City Waste Services	3,801	3,801	1,933	N/A	51%
Other Revenue	32	32	1	N/A	2%
Interfund Transfers In	-	-	-	N/A	-
Total Operating Revenues	\$ 27,095	\$ 29,247	\$ 14,768	N/A	50%
Expenditures					
Personnel	\$ 646	\$ 648	\$ 250	\$ -	39%
Maintenance & Operations	20,101	22,037	8,261	481	40%
Internal Service Charges	1,263	1,263	632	-	50%
Interfund Transfers Out	5,702	5,752	2,851	-	50%
CALPERS Add'l Payment	-	10	21	-	207%
Total Operating Expenditures	\$ 27,713	\$ 29,710	\$ 12,015	\$ 481	42%
Depreciation/GASB 31 Expense	\$ -	\$ -	\$ 70	N/A	-
Operating Income/(Loss)	\$ (618)	\$ (463)	\$ 2,683	N/A	-
Capital Projects					
Solid Waste Projects	\$ -	\$ 448	\$ 399	\$ 47	99%
Total Capital Expenditures	\$ -	\$ 448	\$ 399	\$ 47	99%

HARBOR FUND REVENUES

Overall revenues for the Harbor Fund are at 50 percent of amended budget as of December 31 as noted in Table 6. Slip rental revenue is at 49 percent of budget and parking revenue is at 56 percent of budget. The parking revenue flow is seasonal with the peak of collections in the first quarter of the year.

HARBOR FUND EXPENDITURES

Table 6 highlights the amount and percentage expended by expenditure category. As of December 31, the Harbor Fund has expended 50 percent of the operating expenditure budget. Operating expenditures exceed operating revenues \$.5 million. As of December 31, capital project expenses spent 4 percent of the total budget. Expenditures for capital projects can vary depending on the stage of each construction project.

**Table 6
HARBOR FUND 751
As of December 31, 2019
In Thousands**

Operating	2019-20 Adopted Budget	2019-20 Amended Budget	2019-20 Year-To-Date Actuals	YTD % of Amended Budget
Revenues				
Slip Rental Revenue	\$ 5,538	\$ 5,538	\$ 2,724	49%
Harbor Leases	1,332	1,332	544	41%
Parking	1,033	1,033	583	56%
Interest	15	15	53	353%
Transfer & Waitlist Fees	89	89	42	47%
Inspection & Service Fees	24	24	16	67%
Other Fees & Income (i.e. Late, Key, Dump)	27	27	28	104%
Total Operating Revenues	\$ 8,058	\$ 8,058	\$ 3,990	50%
Expenditures				
Transfer - Harbor Police	\$ 2,398	\$ 2,398	\$ 1,199	50%
Transfer - Harbor Admin	959	959	479	50%
Transfer - Harbor Maint	3,097	3,097	1,548	50%
Transfer - Prop Mgmt	38	38	19	50%
Transfer - Harbor Lifeguard	204	204	102	50%
Transfer - Risk Management	9	9	5	56%
Transfer - Tideland Lease	743	743	373	50%
Debt Service	135	135	102	76%
Total Operating Expenditures	\$ 7,583	\$ 7,583	\$ 3,827	50%
Depreciation/GASB 31 Expense	\$ 474	\$ 474	\$ 213	45%
Total Expenditures	\$ 8,057	\$ 8,057	\$ 4,040	50%
Operating Income/(Loss)	\$ 1	\$ 1	\$ (50)	-
CAPITAL PROJECTS				
Harbor Projects	\$ 306	\$ 4,120	\$ 150	4%
Total Capital Expenditures	\$ 306	\$ 4,120	\$ 150	4%

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
October through December 2019**

Description of Business Unit or Project	Account	Reason	Amount
Fire Suppression	Regular Employees, Fringe Benefits	Reallocation of Expenditure	(\$93,420)
Fire Suppression	Overtime		\$93,420
Senior Transport Grant - 19/20	Travel & Conferences	Reallocation of Expenditure	(\$15,000)
Senior Transport Grant - 19/20	Temporary/Part Time Employee, Fringe Benefits		\$15,000
Neighborhood Traffic Imprvmnts	Repair and Maintenance, Mtl Supplies & Services	Properly Classify Expenditures	(\$73,673)
Neighborhood Traffic Sfty Impr	Professional Services, Mtl Supplies		\$73,673
Desalter Facility Major Imprv	Bldgs/Treatment Plants	Reallocation of Expenditure	(\$106,240)
Desalter Facility Major Imprv	Professional Svcs		\$106,240
SLR Digester Rehabilitation	Infrastructure-Construction	Reallocation of Expenditure	(\$45,000)
SLR Digester Rehabilitation	Professional Svcs		\$45,000
Lift Stations Upgrade	Infrastructure	Reallocation of Expenditure	(\$758,333)
Lift Stations Upgrade	Professional Svcs		\$758,333
OPD-Support Operations	DocuSvcs-Accident Rpt Fees, Other Fees & Svcs, Reimb for Services	Properly Classify Revenue	\$120,168
OPD-Patrol	DocuSvcs-Accident Rpt Fees, Other Fees & Svcs, Reimb for Services		(\$120,168)
Joe Balderrama Park Imprvmnts	Infrastructure	Reallocation of Expenditure	(\$21,000)
Joe Balderrama Park Imprvmnts	Prof Svc w/IT-Cnstrtn		\$21,000

Second Quarter Budget Adjustments
Fiscal Year 2019-20

ATTACHMENT B

GENERAL FUND REVENUE AND EXPENDITURE ADJUSTMENTS			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
350350101.4453	Reader Services -Adults -Lib Audio Visual Svs	\$60,000	Increase revenue to correct error during budget adoption.
450404101.4428.0027	Planning Admin-Planck-devDeposit	\$28,000	Increase revenue for enhanced notification of discretionary applications.
212010101.6800.0711	Business Activities/Svs-Trns-f Genl	(\$35,174)	Reduce revenue as City is no longer using the vendor NIC Info Tek
212010101.6800.0721	Business Activities/Svs-Trns-f Genl	(\$35,175)	
212010101.6800.0731	Business Activities/Svs-Trns-f Genl	(\$35,175)	
550551101.4451.0011	Prevention Inspection Annual-STR	\$23,800	Increase revenue to fund PT short term rental inspector
500517101.4461	OPD Patrol Reimb for Service	\$32,811	OPD Patrol revenues from sunset market OT reimbursement
500517101.6800.0272	Transfer to OPD Patrol	\$61,179	NCTD overhead that was not transferred to Patrol Revenues and were in unearned revenue.
	Total General Fund Revenue Adjustments	\$100,266	Increase in Revenue Budget
640618101.5320	Street light maint-Matl Supplies	\$22,234	Increase budget to replenish inventory lost, using money received by Risk Mgmt due to higher than usual incidents.
640621101.5320	Traffic Control-Matl Supplies	\$38,753	Increase budget to replenish inventory lost, using money received by Risk Mgmt due to higher than usual incidents.
450404101.5360.0002	Planning Admin-Advertising	\$8,000	Increase budget for enhanced notification of discretionary applications.
450404101.5370.0002	Planning Admin-Postage-DevDeposit	\$20,000	
212010101.5306	Business Activities-Prof svs with IT	(\$105,524)	Reduce budget for vendor NIC Info Tek
550551101.5110	Prevention Temporary/PT Employee	\$22,970	Increase budget to fund PT short term rental inspector
550551101.5207	Prevention fringe	\$830	
500517101.5120	OPD Patrol Overtime	\$41,005	Increase budget for OT and Fringe that will be incurred for sunset market 2 uniformed officers
500517101.5207	OPD Patrol Fringe	\$595	
160000101.5105	City Attorney -Regular Employees	\$12,000	Increase budget based on memo, inadvertently not entered into budget software during budget adoption.
160000101.5207	City Attorney - Fringe benefits	\$4,328	
150010101.5105	Management Svs - Reg EE	(\$122,854)	Reallocate new Deputy City Manager position
150010101.5207	Management Svs - Fringe	(\$51,925)	
150010101.5230	Management Svs - Auto Allow	(\$2,880)	
310332101.5105	Economic Dev - Reg EE	\$112,616	
310332101.5207	Economic Dev - Fringe	\$47,598	
310332101.5230	Economic Dev - Auto Allow	\$2,640	
425423101.5105	Land Devt - Reg EE	\$20,476	
425423101.5207	Land Devt - Fringe	\$8,654	
425423101.5230	Land Devt - Auto Allow	\$480	
425010101.5105	Engineering Capital Project - Reg EE	\$30,713	
425010101.5207	Engineering Capital Project - Fringe	\$12,981	
425010101.5230	Engineering Capital Project - Auto Allow	\$720	
1101.6900.0818	General fund transfer to workers compensation	\$1,000,000	
	Total General Fund Expenditures	\$1,124,410	Increase in Expenditure Budget
	Net Total General Fund Budget Adjustments	\$1,024,144	Net Increase in General Fund Expense Budget

Second Quarter Budget Adjustments
Fiscal Year 2019-20

ATTACHMENT B

NON-GENERAL FUND REVENUE AND EXPENDITURE ADJUSTMENTS			
Account Number	Account Description	Recommended Budget Adjustments	Explanation
817147415272.4376	IMPACT NCLL	\$2,109	Increase revenue for the remainder of the North County Lifeline MOU.
822147616274.4382	CETF	\$15,218	Increase Child Exploitation Task Force Grant revenue.
836152718272.4376	Beverage Container Cycle 17-18	\$43,781	Create budget for check received from the state.
700010731.4426.0030	Waste & Recycling Admin - PlanCk-SW	(\$28,000)	Reduce revenue -contracted work is now being done in-house
1712.6800.0711	Account Transfer from Water to Water F/A Replacement	\$371,500	To refund Water F/A Replacement temporarily used to fund portion of Infosend PSA door tag services
700010731.4483	Waste & Recycling Admin - Solid Waste	\$24,532	WM transferred money to the City for curbside recycling program rebate.
630637851.6800.0503	Transfer to Fire Building Maint	\$162,000	Rebuild of Fire Station 3
836120819272.4382	NTF 19-20 Fedral Grant	\$37,298	Ongoing grant, creating a new business unit to track each year separately.
152010818.6800.0101	Transfer in Workers Comp	\$1,000,000	Increase workers comp budget based on average actual expenditures and anticipated additional costs.
	Total Non-General Fund Revenue Adjustments	\$1,628,438	Increase In Revenue Budget
817147415272.5120	IMPACT NCLL-OT	\$2,079	Increase North County Lifeline budget for FY2019-20 using the MOU balance.
817147415272.5207	IMPACT NCLL-Fringe	\$30	
822147616274.5120	CETF-OT	\$15,000	Increase Child Exploitation Task Force Grant budget. Amount to be budgeted based on FY18-19 OT usage.
822147616274.5120	CETF-Fringe	\$218	
836152718272.5355	Beverage Container Cycle 17-18-Matl Supplies	\$43,781	Create budget for check received from the state.
425411212.5320	Neighborhood Traffic Impvmts-Repair & Maint	(\$4,847)	Transfer carry forward to the replacement CIP account
902157519213.5320.10200	Neighborhood Traffic Impvmts-Matl Supplies	\$4,847	
250253817.5306	Professional Services with IT Allocation	\$29,700	Increase budget to pay for one-time Oracle project
917443200276.5330	OPD Canine-Machry & Equip <\$10K	\$7,000	Purchase new police canine.
917443200276.5355	OPD Canine-Matl Supplies	\$8,000	
1711.6900.0712	Account Transfer from Water	(\$371,500)	To refund Water F/A Replacement temporarily used to fund portion of Infosend PSA door tag services
908156618712.5305.10400	Masn Basin Fiber-Prof Svc	(\$12,500)	
908156618712.5305.10400	Masn Basin Fiber-Prof Svc	(\$14,005)	
908156618712.5355.10600	Masn Basin Fiber-Matl Supplies	(\$5,000)	Project is complete, budget change to return unused balance to Unrestricted Water F/AR fund balance
908156618712.5600.10800	Masn Basin Fiber-Internal Svc Charges	(\$28,500)	
908156618712.5702.10600	Masn Basin Fiber-Bldg Trt Constuction	(\$34,605)	
1711.6900.0101	Water Operating fund balance	(\$35,174)	
1721.6900.0101	Sewer Operating fund balance	(\$35,175)	Reduce budget for vendor as City no longer use NIC Info Tek
1731.6900.0101	Solid Waste Disposal fund balance	(\$35,175)	
1503.6900.0851	Transfer from Public Facility Fd	\$162,000	
630637851.5325	Fire Stations-Building Maint	\$162,000	Rebuild of Fire Station 3
630640851.5305	Parks & Rec Bldg Maint Prof Svs	\$31,000	Hired Rancho Santa Fe Security -parks and resource centers
836151417272.6900.0101	Transfer from NCTD	\$61,179	NCTD overhead that was not transferred to Patrol Revenues and were in unearned revenue.
836120819272.5120	NTF 19-20 Overtime	\$36,765	Ongoing Narcotic Task force grant, creating a new business unit to track each year separately.
836120819272.5207	NTF 19-20 Fringe	\$533	
152010818.5483.0012	Workers Compensation Claims	\$1,000,000	Increase workers comp budget based on average actual expenditures and anticipated additional costs.
155010841.5105	Info Tech - Reg EE	(\$40,951)	
155010841.5207	Info Tech - Fringe	(\$17,308)	Reallocate new Deputy City Manager position
155010841.5230	Info Tech - Auto Allow	(\$960)	
	Total Non-General Fund Expenditure Adjustments	\$928,432	Increase In Expenditure Budget
	Net Adjustments Non-General Fund	\$700,006	Net Increase in Non-General Fund Revenue Budget