



CITY OF LONG BEACH

DEPARTMENT OF FINANCIAL MANAGEMENT

333 West Ocean Boulevard 6th Floor • Long Beach, CA 90802

September 20, 2011

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

RECOMMENDATION:

Approve the Fiscal Year 2011 fourth quarter departmental and fund budget appropriation adjustments in accordance with existing City Council policy. (Citywide)

DISCUSSION

On September 14, 2010, the City Council adopted the Appropriations Ordinance governing the City's Adopted Budget for Fiscal Year 2011 (FY 11). Periodically, changes in revenue or operating conditions require appropriation adjustments. For example, in certain cases these adjustments enable departments to expend recently awarded grant revenue for which there is no existing appropriation. In addition, changes for multi-year grants/projects are necessary to bring appropriations in line with final grant/project award amounts. In accordance with the City's practice, these adjustments are presented quarterly to the City Council for consideration. Please see Attachment A for a Fund Balance Analysis of impacted City funds and Attachment B for a recap of FY 11 General Fund Expenditure Budget Adjustments.

This matter was reviewed by Assistant City Attorney Heather A. Mahood on September 8, 2011.

TIMING CONSIDERATIONS

The following requests for adjustments to FY 11 departmental and fund appropriations are necessary to reflect changes in operating conditions. City Council action is requested on September 20, 2011 to enable the timely processing of payments.

FISCAL IMPACT

Health and Human Services

Animal Care Services is requesting an increase in appropriations to cover contract veterinarian cost for the City's spay and neuter vouchers program. This program provides financial assistance to residents and pet owners to prevent unwanted litters

of animals by spaying and neutering their pets. The program is paid for through donations and penalties collected for this purpose. Expenditures for this program will be offset by the Animal Care Trust.

- Increase appropriations in the General Fund (GP) in the Health and Human Services Department (HE) by \$15,000.

Library Services

The Long Beach Public Library has received \$290,067 from Jet Blue as payment in-lieu of City fines for noise violations; and \$4,269 from the John Crews Estate. The funds are designated for purchase of Library materials; 60 percent of these funds will be used to obtain materials for branch libraries and 40 percent will be used to obtain materials for the Main Library. An appropriation increase is requested in order to expend the funds in FY 11. This increase in expense appropriation is offset by a corresponding increase in revenue.

- Increase appropriations in the General Grants Fund (SR 120) in the Library Services Department (LS) by \$294,336.

Long Beach Gas and Oil

The Tidelands Oil Revenue Fund (TORF) is used to account for all oil operations occurring within the Tidelands area of the City. Revenues and expenditures fluctuate significantly due to changes in the price of oil, with pass-through payments to the State (as required by the various operating agreements) comprising the vast majority of the expenses in the Fund. The remaining expenses support oil operations.

On June 7, 2011, the City Council approved an increase to the Long Beach Gas and Oil Department appropriations for its oil operations based on an estimated annual average oil price of \$85 per barrel. Oil prices have since increased and maintained a higher price for most of the summer, and are projected to end FY 11 at an average of \$97 per barrel. Based on the higher price, another appropriation increase is required for the higher operational costs, including payments to the State as well as transfers from the Uplands Oil Fund to the General Fund.

- Increase appropriations in the Tidelands Oil Revenue Fund (NX 420) in the Long Beach Gas and Oil Department (GO) by \$136,065,338.
- Increase appropriations in the Uplands Oil Fund (SR 134) in the Long Beach Gas and Oil Department (GO) by \$9,868,634.

Parks, Recreation and Marine

As part of the Underground Storage Tank Program, the Department of Public Works is in the process of upgrading and replacing equipment at the Alamitos Bay Marina fuel site to ensure compliance with all applicable regulations. Phase I of the project was completed in May 2011. Phase II of the project, including removing and replacing

pipng and dispensers, is currently underway and an appropriation increase is requested in the Marina Fund. The increase in expenses is offset by reserved funds.

- Increase appropriations in the Marina Fund (TF 403) in the Parks, Recreation and Marine Department (PR) by \$75,200.

The Douglas Park Community Facilities District (CFD) is responsible for the irrigation and maintenance of the property and street medians along Lakewood Boulevard from Spring Street to Carson Street. Based on an agreement between the City and Boeing, the unbudgeted expense for reclaimed irrigation water may be reimbursed from assessment funds designated for the maintenance of the CFD infrastructure improvements. The appropriations increase represents unbudgeted expense reported for FY 11, and will be offset by the reimbursement from the CFD.

- Increase appropriations in the General Fund (GP) in the Parks, Recreation and Marine Department (PR) by \$66,067.

Signal Hill Petroleum has sponsored Movies in the Park since 2005, providing Partners of Parks with \$27,500 to provide for 29 movies at various park sites. Expenses supporting this program were paid directly by Partners of Parks. The remaining amount of \$7,675 in support of the program for staff and supplies was deposited to the General Fund, which offsets the requested increase in appropriation.

- Increase appropriations in the General Fund (GP) in the Parks, Recreation and Marine Department (PR) by \$7,675.

Police

The Chief of Police authorizes the use of State Asset Forfeiture Fund – Youth Intervention/Prevention to allocate a total of \$14,000 for at-risk youth programs among the NAACP's Afro-Academic, Cultural, Technological and Scientific Olympics (ACT-SO), Long Beach Bar Foundation's Short Stop Program, and Operation Jump Start Program.

The Chief of Police authorizes the use of Asset Forfeiture funds to cover the \$9,996 for the replacement of expiring less lethal ammunition (tear gas and pepper spray). The requested increases in appropriation will be fully offset by Asset Forfeiture Funds.

- Increase appropriations in the General Fund (GP) in the Police Department (PD) by \$23,996.

The Chief of Police authorizes the use of Prisoner Welfare Funds to cover \$11,647 in costs related to prisoner welfare. The expenses include medical services, equipment repair, paint supplies and inmate clothing. The requested increase in appropriation will be fully offset by the Prisoner Welfare Fund.

- Increase appropriations in the General Fund (GP) in the Police Department (PD) by \$11,647.

The operating budget for the North Long Beach PAL facility at 2311 South Street was reduced in FY 09 in anticipation that the City would find a sub-lessee for the remaining lease obligation. While a long-term sub-lessee was not found, in its stead Parks, Recreation and Marine is temporarily subleasing portions of the facility, while only covering their proportionate share of utilities. Revenue reserved from bus shelter advertising that was originally pledged to support the operating expense for the North PAL facility will offset a portion of the remaining unbudgeted lease expense.

- Increase appropriations in the General Fund (GP) in the Police Department (PD) by \$231,776.

The State of California Citizens Option for Public Safety Program funding from the County of Los Angeles Supplemental Law Enforcement Services Fund (State COPS) grants has \$213,099 in accumulated interest earnings as of July 28, 2011. These State COPS funds will be used to purchase a new voice recording system for the Police Department's Communication Center for \$70,000; purchase upgrades to the Department's Tiburon System for \$100,000; \$33,099 for small equipment; and \$10,000 for software system support costs. An appropriation increase is requested to allow for the utilization of these funds.

- Increase appropriations in the General Grants Fund (SR 120) in the Police Department (PD) by \$213,099.

The Police Department's Airport Security Unit's FY 11 adopted expense budget is \$265,713 less than the FY 11 PD/Airport MOU amount. This was due to the MOU not being approved until after the start of FY 11. This increase in expense appropriation is offset by a corresponding increase in revenue.

- Increase appropriations in the General Fund (GP) in the Police Department (PD) by \$265,713

Parking Operations

During budget preparation last year, governmental reform changes resulted in several functions moving to various departments. One of those changes included the Parking Operations transfer from the Development Services Department to the Public Works Department. To properly align budgeted appropriations and expenses with the appropriate responsible department, \$804,770 will be transferred from the Department of Development Services to the Department of Public Works.

- Decrease appropriations in the General Fund (GP) in the Development Services Department (DV) by \$804,770

- Increase appropriations in the General Fund (GP) in the Public Works Department (PW) by \$1,104,770
- Decrease appropriations in the General Fund (GP) in the Community Development Department (CD) by \$300,000.

Public Works

State Proposition 42 transportation funding has generated interest earnings of \$21,724, and an appropriation increase of the accrued interest is requested.

- Increase appropriations in the Gas Tax Street Improvement Fund (SR 181) in the Public Works Department (PW) by \$21,724.

On November 3, 2009, the City Council authorized an agreement between the Orange County Transportation Authority (OCTA) and the City for the West County Connectors project, which provides for reimbursement of City costs incurred by the Public Works and Police Departments in support of detours and traffic control. The FY 11 costs for the project are estimated at \$155,000, and since this expense is not budgeted, an appropriation increase is requested. This is a multi-year agreement, and a similar appropriation request will be submitted in FY 12 when the actual costs are known.

- Increase appropriations in the General Fund (GP) in the Public Works Department (PW) by \$155,000.

On June 7, 2011, the City Council appropriated a total of \$13,200,000 to begin work on high priority capital projects funded by Measure D oil revenue. Appropriations were placed in the Department of Parks, Recreation and Marine and the Department of Public Works. To facilitate project tracking, accounting and budgeting and ensure compliance with State reporting requirements, it is proposed that these Tidelands projects be consolidated under the City Manager Department, and the following appropriation adjustments are needed to transfer the projects' budgets.

- Decrease appropriations in the Tidelands Operating Fund (TF 401) in the Parks, Recreation and Marine Department (PR) by \$3,950,000.
- Decrease appropriations in the Tidelands Operating Fund (TF 401) in the Public Works Department (PW) by \$9,250,000.
- Increase appropriations in the Tidelands Operating Fund (TF 401) in the City Manager Department (CM) by \$13,200,000.

On June 7, 2011, the City Council requested an appropriation of funds from FY 11 Measure D oil revenue for the remaining unfunded portion of the Breakwater Study. This appropriation increase will fulfill the City Council's request.

- Increase appropriations in the Tidelands Operating Fund (TF 401) in the City Manager Department (CM) by \$820,700.

Technology Services

On July 5, 2011, the City Council authorized the City Manager to execute contracts for the purchase, implementation, and ongoing support of a utility customer information system (CIS) at a total cost of \$14,906,302 over three fiscal years, FY 11 through FY 13. Technology Services will provide project implementation, including administration, accounting and project monitoring. Project costs will originate in the General Services Fund (IS 385) and will subsequently be allocated to the four enterprise operations (gas, water, sewer and refuse), which fund the City's current utility billing function. Since project costs are not currently budgeted in the General Services Fund, an appropriation increase of \$14,906,302 is necessary. This increase will be offset by revenue received from billings to the enterprise operations. With the exception of the Refuse Fund, sufficient funds are currently budgeted in participating departments to cover estimated FY 11 project costs of \$1.23 million. There is no impact to the General Fund.

- Increase appropriations in the Refuse Fund (EF 330) in the Public Works Department (PW) by \$322,585.
- Increase appropriations in the General Services Fund (IS 385) in the Technology Services Department (TS) by \$14,906,302.

Citywide

On April 25, 2000, the City Council approved the creation of sales tax revenue sharing agreements with Edison Material Supply (EMS), which purchases equipment, machinery, supplies and other property for resale to Southern California Edison. Under the agreements, EMS receives 75 percent of the sales tax revenue they generate in Long Beach in excess of a \$3 million base. EMS has generated more sales tax for the City in FY 11 than in prior years, and has exceeded the \$3 million base by \$7 million. As part of the Second Quarter budget adjustment on June 7, 2011, an additional appropriation of \$3.1 million was approved to cover the growth in the EMS rebate to that point in time. Another appropriation increase is needed to cover the increased rebate of sales tax revenue for FY 11, and will be fully offset by the revenue growth.

- Increase appropriations in the General Fund (GP 100) in the Department of Citywide Activities (XC) by \$1,750,000.

Pursuant to new guidance published by the Governmental Accounting Standards Board (GASB) to standardize financial reporting, a general debt service fund must be used to account for resources legally mandated or accumulated for the payment of principal, interest and fiscal agent fees. The budget adjustments identified in the chart

below will transfer appropriations from departments in order to consolidate existing debt service activity in the Debt Service Fund in the Citywide Department.

Department	Fund				
	General Fund	Health Fund	Housing Fund	Belmont Shore Parking Meter Fund	Debt Service Fund
City Clerk	(224,689)				224,689
Development Services			(813,764)	(212,275)	1,026,039
Fire	(180,919)				180,919
Financial Management	(48,462)				48,462
Public Works	(1,984,909)				1,984,909
Citywide	(7,789,990)	(298,865)			8,088,855
Transfer to Citywide Debt Service Fund	10,228,969	298,865	813,764	212,275	-
Fund Impact	-	-	-	-	\$11,553,873

- Increase appropriations in the Debt Service Fund (DS) in the Department of Citywide Activities (XC) by \$11,553,873.

The Open Space Bond debt service previously paid from the Capital Projects Fund will also be accounted for in the Debt Service Fund. It is recommended that two years' of the Park Impact Fee portion of debt service for the Open Space Bond be reserved in the event that annual Park Impact Fee revenue is not sufficient to support the debt obligation for that year. An appropriation increase is necessary to enable the transfer of cash from the Capital Projects Fund to the Debt Service Fund where the reserve will be held.

- Increase appropriations in the Capital Projects Fund (CP) and in the Parks, Recreation and Marine Department (PR) by \$500,000.

GASB guidelines include the appropriate accounting for municipal bonds related reserves. Therefore, the following items should be transferred out of the General Fund and into the Debt Service Fund: Long Beach Plaza 2001 Bonds, Parks and Open Space 2006 Bonds, Public Safety Facility 2002 Bonds, Town Centre 2004 Bonds and the Skylinks 2003 Bonds cash with fiscal agent accounts. As of June 30, 2001 these accounts had a balance of \$5,965,000 and are estimated at \$6,100,000 as of September 30, 2011. This appropriation increase will be fully offset by the transfer of restricted cash.

- Increase appropriations in the General Fund (GP) in the Department of Citywide Activities (XC) by \$6,100,000.

As a result of the fund type definition review process required under GASB, the practice of depositing impact fee revenue to the Development Impact Fees Fund and

subsequently transferring the cash to the Capital Projects Fund has been discontinued. Instead, all impact fees will be held in distinct subfunds in the Capital Projects Fund to match revenue with the project expenditures. As a result, the Development Impact Fees Fund requires an appropriation increase of \$615,000 in order to transfer existing impact fee revenue to the Capital Projects Fund.

- Increase appropriations in the Development Impact Fees Fund (SR 180) in the Department of Citywide Activities (XC) by \$615,000.

SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,



JOHN GROSS
DIRECTOR OF FINANCIAL MANAGEMENT

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ATTACHMENTS

APPROVED:



PATRICK H. WEST
CITY MANAGER

Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
<u>General Fund (GP)</u>			
Beginning Fund Balance			\$ 683,955
<i>Does not include the Emergency Fund Balance Reserve</i>			
Unreserving/(Reserving) of Restricted Fund Balance*			11,486,622
FY 11 Adopted Budget	380,406,912	380,561,692	154,781
City Council Approved Adjustments to Date	8,805,234	5,675,352	(3,129,882)
Proposed 4th Quarter Adjustments:			
Spay & Neuter Voucher Program (offset by reserve)	15,000		(15,000)
Douglas Park CFD Irrigation and Maintenance	66,067	66,067	-
Movies in the Park	7,675	7,675	-
Asset Forfeiture Expense (offset by reserve)	23,996	-	(23,996)
Prisoner Welfare Expense	11,647	11,647	-
North PAL Lease Expense (offset by reserve)	231,776	-	(231,776)
Police and Airport Security MOU Adjustment	265,713	265,713	-
Parking Operations Transfer from DV to PW	-	-	-
OCTA Reimbursement for Police and Public Works	155,000	155,000	-
EMS Rebate Payments	1,750,000	1,750,000	-
Debt Service Reallocation to the Debt Service Fund	-	-	-
Transfer of Bonds into the Debt Service Fund (offset by reserve)	6,100,000	-	(6,100,000)
Budgeted Ending Fund Balance			2,824,704
Adjusted Budget Including 4th Quarter Adjustments	\$ 397,839,019	\$ 388,493,146	
* Includes the unreserving of restricted funds to offset expense increases			
<u>Capital Projects (CP)</u>			
Beginning Fund Balance			\$ 22,576,688
Unreserving/(Reserving) of Restricted Fund Balance			6,115,190
FY 11 Adopted Budget	4,352,833	5,144,206	791,373
Estimated All-years Carryover Budget	45,088,339	10,974,554	(34,113,785)
All-Years Carryover Budget Adjustments	10,348,745	44,462,530	34,113,786
City Council Approved Adjustments to Date	109,471,004	109,471,004	-
Proposed 4th Quarter Adjustments:			
Open Space Bond Two-Year Reserve	500,000		(500,000)
Budgeted Ending Fund Balance			28,983,251
Adjusted Budget Including 4th Quarter Adjustments	\$ 169,760,920	\$ 170,052,293	
<u>General Grants (SR 120)</u>			
Beginning Fund Balance			\$ 147,512
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 11 Adopted Budget	14,907,730	15,111,851	204,121
City Council Approved Adjustments to Date	5,174,398	5,174,398	-
Proposed 4th Quarter Adjustments:			
Library Donations from Jet Blue and John Crews Estate	294,336	294,336	-
Police Equipment Offset by Grant Interest Earnings	213,099	213,099	-
Budgeted Ending Fund Balance			351,633
Adjusted Budget Including 4th Quarter Adjustments	\$ 20,589,563	\$ 20,793,684	

As a matter of practice, the City does not adjust budget during the fiscal year to make the budget match actual operating experience.

Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
<u>Gas Tax Street Improvement Fund (SR 181)</u>			
Beginning Fund Balance			\$ 6,177,751
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 11 Adopted Budget	10,110,732	12,987,888	2,877,156
Estimated All-years Carryover Budget	19,419,291	15,477,204	(3,942,087)
All-Years Carryover Budget Adjustments	9,386,604	7,342,003	(2,044,601)
City Council Approved Adjustments to Date	(2,274,864)	(2,274,864)	-
Proposed 4th Quarter Adjustments:			
Accrued Interest Earnings	21,724	-	(21,724)
Budgeted Ending Fund Balance			3,046,494
Adjusted Budget Including 4th Quarter Adjustments	\$ 36,663,487	\$ 33,532,231	
<u>Refuse Fund (EF 330)</u>			
Beginning Fund Balance			\$ 20,727,615
Unreserving/(Reserving) of Restricted Fund Balance			276,807
FY 11 Adopted Budget	22,078,444	21,996,740	(81,704)
City Council Approved Adjustments to Date	276,807	-	(276,807)
Proposed 4th Quarter Adjustments:			
CIS Project Costs for FY 11	322,585	-	(322,585)
Budgeted Ending Fund Balance			20,323,326
Adjusted Budget Including 4th Quarter Adjustments	\$ 22,677,836	\$ 21,996,740	
<u>General Services Fund (IS 385)</u>			
Beginning Fund Balance			\$ 4,301,077
Unreserving/(Reserving) of Restricted Fund Balance			(470,794)
FY 11 Adopted Budget	37,640,419	37,168,605	(471,814)
Estimated All-years Carryover Budget	189,233	1,303,399	1,114,166
All-Years Carryover Budget Adjustments	0	23	23
City Council Approved Adjustments to Date	9,599	-	(9,599)
Proposed 4th Quarter Adjustments:			
CIS Project Costs (FY 11 - FY 13)	14,906,302	14,906,302	-
Budgeted Ending Fund Balance			4,463,060
Adjusted Budget Including 4th Quarter Adjustments	\$ 52,745,553	\$ 53,378,329	

As a matter of practice, the City does not adjust budget during the fiscal year to make the budget match actual operating experience.

Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
<u>Debt Service Fund (DS 600)</u>			
Beginning Fund Balance			\$ -
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 11 Adopted Budget	-	-	-
Estimated All-years Carryover Budget	-	-	-
All-Years Carryover Budget Adjustments	-	-	-
City Council Approved Adjustments to Date	-	-	-
Proposed 4th Quarter Adjustments:			
Reestablishment of the Debt Service Fund	11,553,873	11,553,873	-
Budgeted Ending Fund Balance			-
Adjusted Budget Including 4th Quarter Adjustments	\$ 11,553,873	\$ 11,553,873	
<u>Development Impact Fees Fund (SR 180)</u>			
Beginning Fund Balance			\$ 701,957
Unreserving/(Reserving) of Restricted Fund Balance			239,768
FY 11 Adopted Budget	308,968	226,250	\$ (82,718)
City Council Approved Adjustments to Date	-	-	\$ -
Proposed 4th Quarter Adjustments:			
Transfer revenue to the CP Fund for future projects	615,000	-	(615,000)
Budgeted Ending Fund Balance			244,007
Adjusted Budget Including 4th Quarter Adjustments	\$ 923,968	\$ 226,250	
<u>Uplands Oil Fund (SR 134)</u>			
Beginning Fund Balance			\$ 9,090,187
Unreserving/(Reserving) of Restricted Fund Balance			(235,457)
FY 11 Adopted Budget	14,907,730	15,111,851	\$ 204,121
City Council Approved Adjustments to Date	5,080,516	5,080,516	\$ -
Proposed 4th Quarter Adjustments:			
Increased Transfer to the General Fund	9,868,634	9,868,634	-
Budgeted Ending Fund Balance			9,058,852
Adjusted Budget Including 4th Quarter Adjustments	\$ 29,856,880	\$ 30,061,001	
<u>Tidelands Oil Revenue Fund (NX 420)</u>			
Beginning Fund Balance			\$ 2,288,371
Unreserving/(Reserving) of Restricted Fund Balance			(2,320,660)
FY 11 Adopted Budget	70,337,716	70,794,000	\$ 456,284
City Council Approved Adjustments to Date	297,891,549	297,874,549	\$ (17,000)
Proposed 4th Quarter Adjustments:			
Increased Payments to the State	136,065,338	136,065,338	-
Budgeted Ending Fund Balance			406,995
Adjusted Budget Including 4th Quarter Adjustments	\$ 504,294,603	\$ 504,733,887	

As a matter of practice, the City does not adjust budget during the fiscal year to make the budget match actual operating experience.

Effect of 4th Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
<u>Tidelands Fund (TF)</u>			
Beginning Fund Balance			\$ 60,280,765
Unreserving/(Reserving) of Restricted Fund Balance*			(62,840)
FY 11 Adopted Budget	131,333,571	120,441,547	\$ (10,892,024)
Estimated All-years Carryover Budget	33,022,441	11,087,360	\$ (21,935,081)
All-Years Carryover Budget Adjustments	1,057,700	10,224,032	9,166,332
City Council Approved Adjustments to Date	21,732,221	11,033,164	\$ (10,699,057)
Proposed 4th Quarter Adjustments:			
Underground Storage Tank-Alamitos Bay Marina (offset by reserve)	75,200	-	(75,200)
Tidelands Capital Projects Consolidation	-	-	-
Breakwater Study	820,700	-	(820,700)
Budgeted Ending Fund Balance			24,962,197
Adjusted Budget Including 4th Quarter Adjustments	\$ 188,041,832	\$ 152,786,103	

* Includes the unreserving of restricted funds to offset expense increases

As a matter of practice, the City does not adjust budget during the fiscal year to make the budget match actual operating experience.

**General Fund
FY 11 Budget Adjustment Recap**

	Budgeted Expenditure	Budgeted Revenue	Net Impact
<u>Previous City Council Actions</u>			
Carryover of Prior Year Encumbrances (Beginning Fund Balance is Net of this Amount)	329,102	-	(329,102)
PD Communications Center	106,262	106,262	-
License Agreement with SHP	12,000	12,000	-
Helicopter Purchase (offset by reserve)	3,521,150	-	(3,521,150)
Mayor's Homeless Fund Program	50,000	50,000	-
Oil Increased From \$45/bbl to \$55/bbl	-	5,100,000	-
Revenue Adjustments	-	(2,700,550)	(2,700,550)
Subtotal - Ad Hoc Council Action	4,018,514	2,567,712	(1,450,802)
<u>1st Quarter Approved Budget Adjustments</u>			
Acquisition of Five Rescue Ambulances (offset by reserve)	987,205	-	(987,205)
Daisy Lane Parade Repairs	7,350	-	(7,350)
PR Salary Corrections	61,921	-	(61,921)
PD Position Correction	134,204	-	(134,204)
Subtotal - 1st Quarter	1,190,680	-	(1,190,680)
<u>2nd Quarter Approved Budget Adjustments</u>			
Fourth Council District designated funds for Snow Day	8,000	-	(8,000)
Fourth Council District designated funds for Police Bicycle	2,400	-	(2,400)
Fourth Council District designated funds for Sidewalk Repairs	23,000	-	(23,000)
DLBA Reimbursement for parking revenues	375,000	-	(375,000)
EMS Rebate Payments	3,107,640	3,107,640	-
Subtotal - 2nd Quarter	3,516,040	3,107,640	(408,400)
<u>3rd Quarter Approved Budget Adjustments</u>			
Tunnel Feasibility Study	80,000	-	-
Subtotal - 3rd Quarter	80,000	-	(80,000)
<u>4th Quarter Approved Budget Adjustments</u>			
Spay & Neuter Voucher Program (offset by reserve)	15,000	-	(15,000)
Douglas Park CFD Irrigation and Maintenance	66,067	66,067	-
Movies in the Park Donation	7,675	7,675	-
Asset Forfeiture Expense (offset by reserve)	23,996	-	(23,996)
Prisoner Welfare Expense	11,647	11,647	-
North PAL Lease Expense (offset by reserve)	231,776	-	(231,776)
Police and Airport Security MOU Adjustment	265,713	265,713	-
Transfer Parking Operations from DV to PW	-	-	-
OCTA Reimbursement for Police and Public Works	155,000	155,000	-
EMS Rebate Payments	1,750,000	1,750,000	-
Debt Service Reallocation to the Debt Service Fund	-	-	-
Transfer of Bonds into the Debt Service Fund (offset by reserve)	6,100,000	-	(6,100,000)
Subtotal - 4th Quarter	8,626,874	2,256,102	(6,370,772)
Total FY 11 Budget Adjustments to Date	17,432,108	7,931,454	(9,500,654)
General Fund Adjusted Budget	\$ 397,839,020	\$ 388,493,146	\$ (9,345,873)