



CITY OF LONG BEACH **R-27**

DEPARTMENT OF FINANCIAL MANAGEMENT

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

May 6, 2008

HONORABLE MAYOR AND CITY COUNCIL
City of Long Beach
California

RECOMMENDATION:

Approve the Fiscal Year 2008 second quarter departmental and fund budget appropriation adjustments in accordance with existing City Council policy. (Citywide)

DISCUSSION

On September 11, 2007, the City Council adopted the Appropriations Ordinance governing the City's Adopted Budget for Fiscal Year 2008 (FY 08). 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 08 General Fund Budget Adjustments.

This letter was reviewed by Assistant City Attorney Heather A. Mahood on April 9, 2008.

TIMING CONSIDERATIONS

The following requests for adjustments to FY 08 departmental and fund appropriations are necessary to reflect changes in operating conditions. City Council action is requested on May 6, 2008 to enable the timely processing of payments.

FISCAL IMPACT

Community Development

The State Department of Housing and Community Development (HCD) awarded \$1,000,000 in CalHome Mortgage Assistance funds to the Long Beach Housing Development Company (LBHDC). No City matching funds are required. An agreement between the State HCD and the LBHDC was executed on October 25, 2007 to use the funds to provide mortgage assistance loans to low-income first-time homebuyers. An appropriation increase is requested to enable LBHDC to provide the mortgage assistance funds.

- Increase appropriations in the Housing Development Fund (SR 135) in the Department of Community Development (CD) by \$1,000,000.

To more adequately account for internal City charges for property leasing and acquisition services provided by Community Development to other departments, charges to client departments will be recorded as expense transfers instead of revenue. This technical adjustment

will reduce appropriations and revenue by the same amount, with no net impact to the General Fund.

- Decrease appropriations in the General Fund (GP) in the Department of Community Development (CD) \$750,907.

On March 3, 2008, the Redevelopment Agency Board authorized a contract with C. T. & F., Inc. in an amount not to exceed \$421,981 for installation and/or modification of traffic control signals at three intersections within the City. The contract will improve traffic circulation at the intersection of Pine/Ocean Boulevard in the Downtown project area, and the intersections of Atlantic/Cartagena Street and Atlantic/Marshall Place in the North Long Beach project area. An appropriation increase is required to expend funds for the contract, which will not have an impact on the General Fund.

- Increase appropriations in the Redevelopment Fund (RD 224) in the Department of Community Development (CD) by \$170,000.
- Increase appropriations in the Redevelopment Fund (RD 230) in the Department of Community Development (CD) by \$251,981.

On March 3, 2008, the Redevelopment Agency Board authorized a contract with Rincon Consultants, Inc. for \$700,000 to prepare the CEQA documents necessary to implement the North Village Center and other proposed projects in the North Long Beach Redevelopment Project Area. An appropriation increase is required to expend funds for this contract, which will not have an impact on the General Fund.

- Increase appropriations in the Redevelopment Fund (RD 230) in the Department of Community Development (CD) by \$700,000.

Financial Management

The General Billing and Collections Program provides invoicing, customer service, payment processing, and debt recovery services to the residents of the City and City departments. The recent upgrade of the City's Cashiering System has resulted in unanticipated increased technical assistance and oversight of the new system. The Utility Customer Service Program is responsible for monthly billing of gas, water, sewer, refuse, and utility use tax totaling more than \$200 million dollars per year. Maintenance for this 30-year-old Utility Billing System mainframe system, along with modifications required to facilitate up-to-date Internet and IVR options, and to keep current with changes in providing utility service, and United States Post Office regulations have combined to increase technology services costs. A budget adjustment of \$658,000 is required to cover these costs. These General Fund costs will be fully offset by corresponding revenue received from client departments.

- Increase appropriations in the General Fund (GP) in the Department of Financial Management (FM) by \$658,000.

Fire

The Long Beach Fire Department provided assistance of up to 69 fire suppression employees each day during the unprecedented and numerous California fire events during October, November and December 2007. As the overtime expense for backfilling the firefighters who left

fire stations to assist with the wild fires is unbudgeted, an appropriation increase is necessary. The appropriation increase will be fully reimbursed by the State Office of Emergency Services for a neutral fiscal impact.

- Increase appropriations in the General Fund (GP) in the Fire Department (FD) by \$905,000.

Library

The Friends of the Long Beach Public Library, a nonprofit organization, has provided donations to the Library Services Department totaling \$27,500 for the purchase of books and material resources. To allow the Department to expend these funds, a budget adjustment is required.

- Increase appropriations in the General Grants Fund (SR 120) in the Department of Library Services (LS) by \$27,500.

Gas and Oil

The continuing rise of oil prices has raised the Wilmington oil prices to an average of \$82.09/barrel as of February 2008. FY 08 approved budget reflected a conservative \$45/barrel oil price.

Estimating a \$90/barrel price of oil for the remainder of the fiscal year results in a combined annual average oil price of \$87.14 per barrel for FY 2008. Total expenditures and transfers are forecasted to increase by \$286.5 million in the Tideland Oil Revenue Fund (TORF) and \$9.3 million in the Upland Oil Fund. The final transfer to the Tidelands Operating Fund is expected to be \$23.2 million, or \$15.8 million more than currently budgeted. The final transfer to the General Fund is expected to be \$20.5 million, or \$8.2 million more than originally budgeted. The additional transfers are already reflected in the estimates to close for the current fiscal year and will offset the negative impact of losses in other General Fund revenues due to the slowdown of the economy.

(in millions)	TORF	Upland Oil Fund
Increase Payment to the State	\$270.3	\$ -
Increase Transfer to TOF	15.8	-
Increase Transfer to General Fund	-	8.2
Increase in Unit Expenses	0.5	1.2
Decrease in Misc Expenses	(0.1)	(0.1)
Totals	\$286.5	\$9.3

The Department is requesting additional appropriations in the amount of \$286,537,838 in the Tideland Oil Revenue Fund (TORF) and \$9,278,917 in the Upland Oil Fund. These are offset by the increase in net oil revenues of \$286,470,986 in TORF and \$9,731,752 in the Upland Oil Fund.

- Increase appropriations in the Tideland Oil Revenue Fund (NX 420) in the Department of Gas & Oil (OP) by \$286,537,838.
- Increase appropriations in the Upland Oil Fund (SR 134) in the Department of Gas & Oil (OP) by \$9,278,917.

Health

The City Council approves the acceptance of grants during the year for multi-year programs. When grants are awarded, only the current fiscal year appropriation is generally budgeted. Both the Smile Bright and Role of Men programs were appropriated for one year only in FY 07. Although the base grant funding is budgeted for these programs, additional grant funds awarded need to be appropriated for FY 08. This budget adjustment provides the appropriation necessary to expend grant funding in FY 08. There is no net impact to the General Fund.

- Increase appropriations in the Health Fund (SR 130) in the Department of Health and Human Services (HE) by \$184,872.

Parks, Recreation and Marine

On June 5, 2007, Parks, Recreation and Marine received an appropriation increase for the Scherer Park renovation project using Open Space Bond interest earnings. This funding is restricted to Community Development Block Grant (CDBG) areas only. Scherer Park is not located in a CDBG area and, therefore, not eligible for this funding source. This budget adjustment removes the original funding and the corresponding revenue for a neutral impact on the fund. The unencumbered interest earnings will be available for CDBG-eligible park acquisition consistent with federal requirements. Proposed alternative funding for this project is Redevelopment funds and/or Park Impact Fees.

- Decrease appropriations in the Capital Projects Fund (CP) in the Department of Parks, Recreation and Marine (PR) by \$605,000.

Police

The Chief of Police authorized the use of \$87,803 in Asset Forfeiture funds for frontline law enforcement investigative costs, the purchase of ammunition for officer firearms training and qualification, and for annual environmental lead cleanup of the Police Pistol range to ensure its safe operation. Asset Forfeiture funds are distributed by the Federal or State government to law enforcement agencies. The funds are the proceeds of selling assets that were illegally used or acquired related to convicted criminal activity. These costs will be fully supported by revenue from Asset Forfeiture funds, which are to be used solely to supplement law enforcement operations.

- Increase appropriations in the General Fund (GP) in the Police Department (PD) by \$87,803.

Public Works

An appropriation increase of \$499,456 is required to cover a 12-month period of interest and principal lease payments to Sun Trust Leasing for 20 new LNG fueled Street Sweepers. In developing the FY 08 budget, it was anticipated that the lease payments would begin in April 2008 when the street sweepers would be placed in service. However, the lease agreement executed in September 2007 required the payments begin in October 2007; therefore, six months of interest and payments need to be appropriated. There are sufficient funds in the Fleet Services Fund to support this.

- Increase appropriations in the Fleet Fund (IS 386) and in the Department of Public Works (PW) by \$499,456.

General Fund expenditures incurred by Public Works for such services as maintenance of streetlights, storm drain cleaning, traffic pavement striping and street light and traffic control device power are eligible for Gas Tax funding. Currently \$6,308,973 is budgeted in Public Works for an operating transfer to the Gas Tax Street Improvement Fund. A corresponding increase in the Gas Tax Street Improvement Fund is needed to provide the offset.

- Increase appropriations in the Gas Tax Street Improvement Fund (SR 181) and in the Department of Public Works (PW) by \$6,308.973.

On September 19, 2006, City Council authorized the City Manager to execute a finance agreement with Banc of America Public Capital Corporation for the purchase of ambulances, fire rescue boats and a debris skimmer boat payable over a seven-year period. In the FY 08 Budget, the principal payments for this agreement are understated by \$30,000. Therefore, an appropriation increase of \$30,000 is required to cover the payment under the lease agreement.

- Increase appropriations in the Fleet Fund (IS 386) and in the Department of Public Works (PW) by \$30,000.

In an effort to increase student safety at the California State University Long Beach (CSULB) campus, the City has partnered with the University and Los Angeles County to install street light standards on Bellflower Boulevard and Palo Verde Avenue. An appropriation increase of \$133,000 is needed to provide Community Development Block Grant funding for this lighting project. This appropriation represents one third of the total estimated cost for this project. At a later date, Council approval will be requested to appropriate and expend the funds provided by CSULB and Los Angeles County once received.

- Increase appropriation in the Capital Projects Fund (CP 201) in the Department of Public Works (PW) by \$133,000.

On August 15, 2006, the City Council approved a Memorandum of Understanding (MOU) with California State University Long Beach (CSULB) to construct a new traffic signal at Palo Verde Avenue and Rendina Street to mitigate traffic flow resulting from the additional traffic from the University's new parking structure. Based on the MOU agreement, CSULB provided \$185,000 to the City for the expense of the new traffic signal. Since the project was completed under budget, an appropriation decrease of \$27,729 is necessary to align the project budget with actual expenditures.

- Decrease appropriations in the Gas Tax Street Improvement Fund (SR 181) in the Department of Public Works (PW) by \$27,729.

Citywide

On April 25, 2000, the Council authorized a Location Agreement between the City of Long Beach and Edison Material Supply LLC (EMS), a retail Material Supply Company. Pursuant to Section 2(b) of the Location Agreement, the City receives the first \$3 million per year in local sales tax revenue, with a 75 percent (EMS)/ 25 percent (City) sharing of local sales tax revenues above that amount during years 6 through 10 of the agreement. When the State Board of Equalization

(SBOE) in the following fiscal year remits the sales tax revenue to the City, the City must forward the EMS share of the sales tax to the company. The total sales tax generated by EMS in Fiscal Year 2007 was \$6,928,103. Consequently, the current payment due to EMS in Fiscal Year 2008 is \$2,946,077. Only \$2 million was budgeted in FY 08 for the estimated payment; therefore, a budget adjustment is necessary to increase expenditure appropriation to support the actual payment to EMS pursuant to the contract.

- Increase appropriations in the General Fund (GP) in the Citywide Activities Department (XC) by \$946,077.

In 1998 and 1999, a total of \$4,347,551 from the General Fund was set aside and transferred to the Capital Projects Fund to support the construction of a new Emergency Communications and Operations Center (ECOC). This project was subsequently funded with bond proceeds, leaving the cash advance unspent. The value of the cash advance, plus \$1,778,296 in interest earnings, was designated to support the City Council's Adopted CIP budget. Appropriation currently exists to support this transaction within the CIP. As such, a decrease is requested in the General Fund as a technical correction to eliminate unnecessary duplicate appropriation authority.

- Decrease appropriations in the General Fund (GP) in the Citywide Department (XC) by \$6,125,847.

Multi-Year Funds Carry-over

Each fiscal year, appropriation increases and decreases are necessary to make technical corrections related to grants and capital projects. Budget amounts not spent by the end of a fiscal year for multi-year grants are carried forward and re-appropriated in the existing fiscal year. The FY 08 Adopted Budget contained estimated amounts of carry-over balance from FY 07. The necessary corrections represent the difference between the estimate and the actual carry-over amount. Attachment C lists the corrections that require City Council approval by fund and by department for FY 08. The net adjustment for the affected funds and departments is an appropriation increase of \$110,270,989. All of the funds are grant or bond proceeds and therefore restricted to their related projects and do not impact the General Fund.

SUGGESTED ACTION:

Approve recommendation.

Respectfully submitted,



LORI ANN FARRELL
DIRECTOR OF FINANCIAL MANAGEMENT/CFO

APPROVED:



PATRICK H. WEST
CITY MANAGER

Effect of 1st 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			\$ 1,523,346
<i>Does not include the \$36.1 million Emergency Fund Balance Reserve</i>			
Unreserving/(Reserving) of Restricted Fund Balance			1,124,795
FY 08 Adopted Budget	391,949,944	392,627,821	677,877
Prior Year Adjustment to Actuals			
Carryover Appropriations/Encumbrances	1,247,646	-	(1,247,646)
Proposed 2nd Quarter Adjustments:			
Realignment of MOU related Costs in Community Development	(750,907)	(750,907)	-
Reimbursement for services from the State office of Emergency Serv	905,000	905,000	-
Asset Forfeiture drawdown for miscellaneous Police purchases	87,803	-	(87,803)
Payment to the Edison Material Supply (EMS)	946,077	-	(946,077)
Cashiering System upgrade	658,000	658,000	-
ECOC Funding transfer	(6,125,847)	(6,088,937)	36,910
Adjusted Budget Including 2nd Quarter Adjustments	\$ 388,917,716	\$ 387,350,977	\$ 1,081,401
<u>Capital Projects (CP)</u>			
Beginning Fund Balance			\$ 14,135,498
Unreserving/(Reserving) of Restricted Fund Balance			35,449,208
FY 08 Adopted Budget	10,762,824	9,778,000	(984,824)
Prior Year Adjustment to Actuals			-
Estimated All-years Carryover Budget	19,688,601	24,741,622	5,053,021
All-Years Carryover Budget Adjustments	33,750,652	4,249,628	(29,501,024)
City Council Approved Adjustments to Date	1,477,400	1,477,400	-
Proposed 2nd Quarter Adjustments:			
Street Light Project	133,000	133,000	-
Allocation Correction	(605,000)	(605,000)	-
Adjusted Budget Including 2nd Quarter Adjustments	\$ 65,207,477	\$ 39,774,650	\$ 24,151,879
<u>Gasoline Tax Street Improvement (SR 181)</u>			
Beginning Fund Balance			\$ -
Unreserving/(Reserving) of Restricted Fund Balance			7,688,518
FY 08 Adopted Budget	4,001,115	10,703,870	6,702,755
Prior Year Adjustment to Actuals			-
Estimated All-years Carryover Budget	24,015,103	24,015,103	-
All-Years Carryover Budget Adjustments	(4,851,848)	(12,219,111)	(7,367,263)
City Council Approved Adjustments to Date (521/522 and 511)	174,360	174,325	(35)
Proposed 2nd Quarter Adjustments:			
Increase to provide offset for operating transfer	6,308,973	-	(6,308,973)
CSULB MOU Decrease	(27,729)	(27,729)	-
Adjusted Budget Including 2nd Quarter Adjustments	\$ 29,619,974	\$ 22,646,458	\$ 715,002

Effect of 1st Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
<u>General Grants (SR 120)</u>			
Beginning Fund Balance			\$ 22,735
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 08 Adopted Budget	7,608,589	7,614,381	5,792
Prior Year Adjustment to Actuals			-
Estimated All-years Carryover Budget	14,813,996	14,813,996	-
All-Years Carryover Budget Adjustments	(7,131,131)	(6,778,088)	353,043
City Council Approved Adjustments to Date	9,371,443	9,371,186	(257)
Proposed 2nd Quarter Adjustments:			
Library Donations	27,500	27,500	-
Adjusted Budget Including 2nd Quarter Adjustments	\$ 24,690,396	\$ 25,048,974	\$ 381,314
<u>Fleet Services (IS 386)</u>			
Beginning Fund Balance (Per Adopted Budget)			\$ 10,302,627
Unreserving/(Reserving) of Restricted Fund Balance			170,593
FY 08 Adopted Budget	31,929,074	31,615,477	(313,597)
Prior Year Adjustment to Actuals			
Estimated All-years Carryover Budget	402,188	1,187,680	785,492
All-Years Carryover Budget Adjustments	(39,926)	220,000	259,926
City Council Approved Adjustments to Date (521/522 and 511)	1,578,097	-	(1,578,097)
Proposed 2nd Quarter Adjustments:			
Sun Trust Leasing Increase	499,456	-	(499,456)
Fire Rescue Boat Purchase Increase	30,000	-	
Adjusted Budget Including 2nd Quarter Adjustments	\$ 34,368,889	\$ 33,023,157	\$ 9,127,488
<u>Health Fund (SR 130)</u>			
Beginning Fund Balance (Per Adopted Budget)			\$ 119,213
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 08 Adopted Budget	44,761,420	44,838,364	76,944
Prior Year Adjustment to Actuals			
Estimated All-years Carryover Budget	41,207,059	41,207,059	-
All-Years Carryover Budget Adjustments	72,608	(1,377,695)	(1,450,303)
City Council Approved Adjustments to Date (521/522)	356,414	326,342	(30,072)
Proposed 2nd Quarter Adjustments:			
Grant Appropriation	184,872	69,722	(115,150)
Adjusted Budget Including 2nd Quarter Adjustments	\$ 86,582,373	\$ 85,063,792	\$ (1,399,368)

Effect of 1st Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
Housing Development Fund (SR 135)			
Beginning Fund Balance (Per Adopted Budget)			\$ 35,448,574
Unreserving/(Reserving) of Restricted Fund Balance			(2,011)
FY 08 Adopted Budget	30,667,252	21,261,419	(9,405,833)
Prior Year Adjustment to Actuals			-
Estimated All-years Carryover Budget	40,289,317	38,349,924	(1,939,393)
All-Years Carryover Budget Adjustments	38,677,109	42,825,949	4,148,840
City Council Approved Adjustments to Date (521/522)	5,299,258	5,937,200	637,942
Proposed 2nd Quarter Adjustments:			
LBHDC Approved Funding	1,000,000	1,000,000	-
Adjusted Budget Including 2nd Quarter Adjustments	\$ 115,932,936	\$ 109,374,492	\$ 28,888,119
Redevelopment Agency			
Beginning Fund Balance (Per Adopted Budget)			\$ 32,051,169
Unreserving/(Reserving) of Restricted Fund Balance			31,748,869
FY 08 Adopted Budget	111,227,606	77,983,833	(33,243,773)
Prior Year Adjustment to Actuals			-
Estimated All-years Carryover Budget	70,601,798	70,601,798	-
All-Years Carryover Budget Adjustments	18,462,125	-	(18,462,125)
City Council Approved Adjustments to Date (521/522 and 511)	38,065	-	(38,065)
Proposed 2nd Quarter Adjustments:			
C.T. & F. contract for street signals	421,981	-	(421,981)
Rincon Contract	700,000	-	(700,000)
Adjusted Budget Including 2nd Quarter Adjustments	\$ 201,451,574	\$ 148,585,631	\$ 10,934,094
Tideland Oil Revenue (NX 420)			
Beginning Fund Balance (Per Adopted Budget)			\$ 46,514,331
Unreserving/(Reserving) of Restricted Fund Balance			-
FY 08 Adopted Budget	127,242,413	127,331,785	89,372
Prior Year Adjustment to Actuals			
Carryover Appropriations/Encumbrances	(83,745)	-	83,745
Proposed 2nd Quarter Adjustments:			
Price per barrel increase	286,537,838	286,470,986	(66,852)
Adjusted Budget Including 2nd Quarter Adjustments	413,696,507	413,802,771	46,620,596

Effect of 1st Quarter Budget Adjustments on Fund Balance

	<u>Budgeted Expenditure</u>	<u>Budgeted Revenue</u>	<u>Budgeted Fund Balance</u>
<u>Upland Oil Fund Summary (SR 134)</u>			
Beginning Fund Balance (Per Adopted Budget)			\$ 2,323,559
Unreserving/(Reserving) of Restricted Fund Balance			(96,396)
FY 08 Adopted Budget	20,931,281	20,669,477	(261,804)
Prior Year Encumbrance/Adjustment to Actuals			-
Carryover Appropriations/Encumbrances	-	-	-
Proposed 2nd Quarter Adjustments:			
Price per barrel increase	9,278,917	9,731,752	452,835
Adjusted Budget Including 2nd Quarter Adjustments	\$ 30,210,198	\$ 30,401,229	\$ 2,418,195

**General Fund
FY 08 Budget Adjustment Recap**

	Budgeted Expenditure	Budgeted Revenue	Net Impact
FY 2008 Adopted Budget	\$391,949,944	\$392,627,821	\$677,877
<u>Previous City Council Actions</u>			
Carryover of Prior Year Encumbrances (Beginning Fund Balance is Net of this Amount)	1,247,646	-	(1,247,646)
Revenue Adjustments	-	-	-
Subtotal - Ad Hoc Council Action	1,247,646	-	(1,247,646)
<u>1st Quarter Approved Budget Adjustments</u>			
Subtotal - 1st Quarter	-	-	-
<u>2nd Quarter Approved Budget Adjustments (Pending)</u>			
Realignment of MOU related Costs in Community Development	(750,907)	(718,244)	
Reimbursement for services from the State office of Emergency Services	905,000	905,000	
Asset Forfeiture drawdown for eligible Police Expenditures	87,803	-	
Payment to Edison Material Supply (EMS)	946,077	-	
Cashiering System Upgrade	658,000	658,000	
ECOC Funding Transfer	(6,125,847)	(6,088,937)	
Subtotal - 2nd Quarter	(4,279,874)	(5,244,181)	(964,307)
Total FY 08 Budget Adjustments to Date	(3,032,228)	(5,244,181)	(2,211,953)

**City of Long Beach
FY 08
Carry-over Budget Adjustments
Grants and Capital Projects Multi-Year Funds**

BY DEPARTMENT

<u>DEPARTMENT</u>	<u>DEPARTMENT CODE</u>	<u>APPROPRIATION INCREASE/(DECREASE)</u>
City Prosecutor	CP	\$ 2,155
Community Development	CD	73,589,537
Financial Management	FM or XC	25,958,704
Fire Department	FD	(8,000,587)
Health	HE	(211,700)
Long Beach Energy	EN	1,587,294
Parks, Recreation & Marine	PR	4,500,172
Police Department	PD	79,393
Public Works	PW	10,752,101
Technology Services	TS	2,013,919
TOTAL		\$ 110,270,989

BY FUND

<u>FUND</u>	<u>FUND No.</u>	<u>APPROPRIATION INCREASE/(DECREASE)</u>
Capital Projects	CP	\$ 33,750,652
Gas	EF 301	1,587,294
Airport	EF 320	7,268,921
Refuse/Recycling	EF 330	646,265
SERRF	EF 331	391
Civic Center	IS 380	(2,393,952)
General Services	IS 385	2,013,919
Fleet Services	IS 386	(39,926)
Insurance Fund	IS 390	258,662
Redevelopment	RD	18,462,125
General Grants	SR 120	(7,131,131)
Health	SR 130	72,608
Housing Development	SR 135	38,677,109
Business Assistance	SR 149	491,164
Community Development Grants	SR 150	16,136,660
Housing Authority	SR 151	15,459
Gasoline Tax Street Improvement	SR 181	(4,851,848)
Transportation	SR182	(1,135,393)
Tidelands	TF	6,442,008
TOTAL		\$ 110,270,989