



AGENDA REPORT
CITY OF SAN CLEMENTE
City Council Meeting

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2nd Floor
San Clemente, California
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Meeting Date: 2/28/2023

Agenda Item: 3

Department: Finance and Administrative Services
Prepared By Jake Rahn, Financial Services Officer

Subject:
FY 2022-23 MID-YEAR BUDGET ADJUSTMENTS

Fiscal Impact:

Yes. Mid-year budget adjustments are an increase of \$0.8 million for revenues and an increase of \$0.8 million for expenditures. General Fund revenues increase by \$575,800 and expenditures increase \$349,050, a net increase of \$226,750.

Summary:

A mid-year review is done by staff to identify and adjust for budget differences from the adopted budget. This review includes both revenue and expenditure items and budget adjustments are presented in Attachment B.

Background:

Revenue and expenditure budgetary variances are identified by staff and information is provided to and reviewed by Finance and a listing of proposed adjustments for any changes to the budget is prepared.

Discussion:

The 2nd Quarter financial report for the General Fund is complete and an overview of the City's financial condition has been prepared (Attachment A). In conjunction with this mid-year report, a review of all revenue and expenditure line items was conducted by all City departments to identify and adjust for budget variances. Adjustments are related to revenue activity to date that allows for the budgets to be adjusted, with increases related to supplemental property taxes, permit activity, grants, and rental revenues. Other expenditure adjustments address one-time impacts, storm related costs, and increased costs associated with unanticipated inflationary impacts, including natural gas and supply costs, and chemical and other supplies.

After the proposed adjustments, the General Fund unassigned fund balance is projected to total approximately \$4.6 million at the end of FY 2022-23. The General Fund revenue increases offset cost increases caused by mostly external impacts. The operating position (excluding the effects of one-time revenues and expenditures) is an increase of approximately \$0.4 million and summarized as follows:

Adjusted Operating Revenues	\$ 76.0 million
Adjusted Operating Expenditures	\$ (75.6 million)
General Fund Operating Position (Revised)	\$ 0.4 million

Detailed revenue adjustments are presented in the attached schedule for the General Fund and for Other Funds. Total revenue increases are \$0.8 million, with a General Fund increase of \$575,800 and Other City funds revenue increases of \$270,680. General Fund revenue increases include tax revenue increases of \$135,000 from property tax, \$140,000 from a County receipt, \$118,000 from rental income and other net revenue increases of \$182,800. General Fund revenue adjustments are summarized in the following table:

General Fund Revenue adjustments:	
Property taxes	\$ 135,000
Intergovernmental (County)	\$ 140,000
Rental revenues	\$ 118,000
Other revenue changes (net)	\$ 182,800
Total revenue change - increase (decrease)	\$ 575,800

Other funds budget revenues increase \$270,680 related to a transfer to support extended trolley operations, sales of vehicles, higher golf concession revenues, sewer revenue changes for tracking purposes, and various other revenues.

As with revenues, operating costs are reviewed and adjusted at the mid-point of the fiscal year. Expenditure adjustments are proposed to increase by approximately \$0.8 million, with a General Fund increase of \$349,050 and other fund increases of \$432,140. Expenditure adjustments relate to a variety of items including supply costs, utilities costs, and one-time expenditure items.

Proposed General Fund expenditure increases total \$349,050. This is primarily due to inflation or supply cost increases, one time activities or support to other funds. General Fund expenditure adjustments are summarized in the following table:

General Fund Expenditure adjustments:	
Supplies (chemical, maintenance, other)	\$ 88,550
Natural gas	\$ 55,000
Transfer to other funds	\$ 100,000
Other costs (net)	\$ 105,500
Total expenditure change - increase (decrease)	\$ 349,050

Expenditure adjustments increase Other Funds costs by \$0.4 million. These include supply cost increases (including chemical supplies, maintenance, and fuel) for \$247,230, \$35,000 for landfill fees, purchase of equipment for \$85,000, and \$100,000 for sewer related to operating costs.

Detailed information on revenue and expenditure adjustments are in attachment "B".

Recommended Actions:

Staff Recommendation

1. Receive and file the FY 2022-23 2nd Quarter Report (Attachment "A")

2. Approve and authorize the mid-year budget adjustments listed in "Attachment B".

Attachment:

1. Attachment A - FY 2022-23 2nd Quarter Report
2. Attachment B - Listing of Mid-Year Adjustments

Notification:

None.



Quarterly Financial Report

Second Quarter of FY 2022-23

October – December 2022

CURRENT FINANCIAL CONDITION

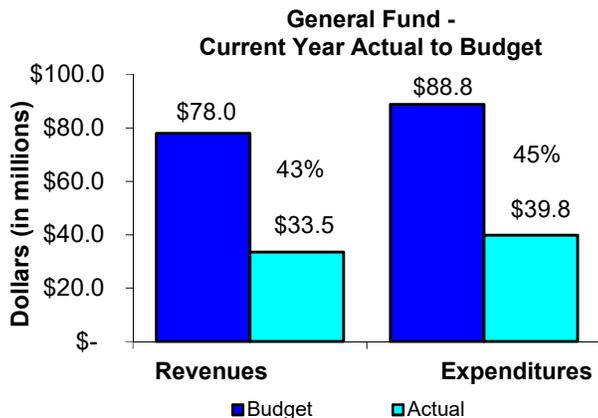
In FY 2022-23, the City's is adopted General Fund budget included a positive operating position of \$422,000. After budget adjustments, the current operating position is \$180,000. At the end of the second quarter, expenditures exceed revenues due to the timing of property and sales tax receipts. Revenues and expenditures are within budgetary expectations for this time of the year.

GENERAL FUND

General Fund revenues through the second quarter total \$33.5 million, or 43% of the \$78.0 million annual budget. General Fund revenue is \$1.4 million higher than last year's revenue due to higher property taxes, services charges, and interfund transfers.

General Fund expenditures total \$39.8 million for the second quarter, or 45% of the \$88.8 million annual budget, as compared to \$37.3 million at this time last year. In total, expenditures ended the quarter \$2.5 million higher than the same period mainly due to pension paydown and General Fund assistance to the Clean Ocean fund.

Additional information on General Fund revenues and expenditures are discussed further in this report.



GENERAL FUND REVENUES

Revenues by Category	Budget	YTD Actual	%
Property Taxes	40,993,230	17,635,719	43%
Sales Tax	12,995,000	4,403,953	34%
Transient Occ. Tax	3,005,000	1,454,521	48%
Other Taxes	3,504,000	796,356	23%
Permits & Fees	1,165,530	756,731	65%
Intergovernmental	1,324,830	318,140	24%
Service Charges	6,258,340	3,860,134	62%
Fines	518,300	256,839	50%
Interest, Rents, Other	3,287,990	1,542,986	47%
Interfund Transfers	4,942,990	2,513,044	51%
	77,995,210	33,538,423	43%

➤ **Property Taxes:** Property taxes total \$17.6 million, primarily from secured taxes. The amount is \$1.1 million higher than in the prior year due to higher secured taxes in the current year.

➤ **Sales Tax:** Sales tax receipts amount to \$4.4 million, which is \$115,478 lower than in the prior year. These are lower due to lower business activity compared to the prior year.

➤ **Transient Occupancy Taxes (TOT):** Transient occupancy taxes total \$1.4 million slightly higher than the same time last year.

➤ **Other Taxes:** Other taxes, consisting mostly of franchise fees and business licenses, total \$796,356, which is \$39,101 higher than prior year. The largest franchise fees, from SDG&E and Southern California Gas, are remitted in April of each year.

➤ **Permits & Fees:** Permits and fees are at \$756,731. This is \$18,202 less than in the prior year, due to a decrease in construction and street encroachment permits from prior year levels.

➤ **Intergovernmental:** Intergovernmental, which derives mainly from grant revenues total \$318,140, which is \$699,688 lower due the SC Rides program revenues being recorded in the Local Transit fund.

➤ **Service Charges:** Service charges, from general government, public safety, parking meter and recreation, amount to \$3.9 million, about \$298,868 higher than last year. This increase is the result of an increase in building plan check fees, parking service charges and recreation service charges as activity levels increased in the current year.

➤ **Fines:** Revenues from fines total \$256,839, which is \$18,199 higher than the prior year due to increases in parking violations and vehicle code fines.

➤ **Interest, Rents & Other:** Interest, rents and other reimbursements total \$1.5 million, similar to the prior year.

➤ **Interfund transfers:** Interfund transfers increased from the prior year by \$671,000 due to funding provided by the American Rescue Plan funds, which are being used to offset police and fire cost increases.

GENERAL FUND EXPENDITURES

Expenditure by Type	Budget	YTD Actual	%
Salaries	13,701,490	5,801,169	42%
Benefits	6,625,080	3,862,839	58%
Supplies	1,252,330	558,677	45%
Contractual Services	46,138,235	20,785,720	45%
Other Charges	1,507,820	769,056	51%
Capital Outlay	7,759,440	841,872	11%
Interdepartmental	5,257,830	2,664,430	51%
Transfers & Debt	6,590,840	4,536,769	69%
Total	88,833,065	39,820,532	45%

Expenditure by Dept	Budget	YTD Actual	%
General Government	5,972,440	2,632,821	44%
City General	8,180,850	3,463,758	42%
Police	21,529,275	11,416,800	53%
Fire	14,125,080	7,600,437	54%
Marine Safety	2,163,410	987,132	46%
Comm. Development	7,819,910	3,047,878	39%
Public Works	22,913,630	8,059,342	35%
Beaches, Parks & Rec	6,128,470	2,612,364	43%
Total	88,833,065	39,820,532	45%

Expenditures at the second quarter of FY 2022-23 are \$39.8 million compared to prior year’s \$37.3 million. This is an increase of \$2.5 million from the prior year. Salaries increase by \$206,604 due to progress on staff vacancies and salary increases. Benefits decrease by \$1.2 million partially due mostly to a \$1.7 million pension UAL payment in FY 2022. Contractual services increase \$1.1 million, because of higher public safety contract costs, electricity, maintenance, and other contract services costs. Other charges are similar to prior year. Capital Outlay decreased by \$164,310 due to prior year project completions. Transfers and Debt increase from the prior year by \$2.3 million due in part to one-time pension payments and transfer to support the Clean Ocean Fund.

By Department, police and fire increase total \$2.2 million due to public safety contract cost increases and the \$2 million UAL pension payment made in August. Other department changes are as follows: 1) City General increased by \$603,996 due to transfers to the Clean Ocean Fund in the current year, 2) Public works costs decreased by \$145,360 due to decreases in capital outlay costs, 3) General Government decreased by \$180,665 due to lower salary and pension costs, and 4) Beaches, Parks and Recreation, Community development and Marine Safety are relatively flat compared to prior year.

In total, costs are currently within anticipated results at this time of the year based on the budget.

ENTERPRISE FUNDS

The following tables summarize the operating revenues, operating expenses, and changes in operating fund working capital for enterprise funds including Water, Sewer, Golf, and Storm Drain funds.

Revenues

Revenue	Budget	YTD Actual	%
Water Fund	25,504,271	12,257,032	48%
Sewer Fund	11,691,877	4,905,457	42%
Golf Fund	2,557,521	1,715,072	67%
Storm Drain Fund	1,774,582	391,482	22%

Water fund revenue increased by \$1.2 million over the prior year due to \$1.1 received under the SMWD agreement. Sewer revenues are lower than the prior year with service charges lower by \$216,000 and smaller depreciation reserve transfers to support Sewer operations in the current year.

Golf Course and Storm drain revenues are flat compared to the prior year at this time.

Expenses

Expenses	Budget	YTD Actual	%
Water Fund	26,345,610	11,935,557	45%
Sewer Fund	11,662,110	5,261,147	45%
Golf Fund	2,761,970	1,376,527	50%
Storm Drain Fund	1,696,180	720,611	42%

Water expenses decrease by \$248,000 when compared to the prior year due to depreciation reserve transfers from operating funds in the current year. Sewer expenses decreased by \$255,000 due to a decrease in personnel costs and vacancies. Golf Course operations increased by \$65,000 due to increases in effluent water and other contractual services. Storm drain operating expenses were lower by \$77,000 compared to the previous year due partially to salaries.

Working Capital

Working Capital	Budget	YTD Actual
Water Fund	7,954,142	9,116,956
Sewer Fund	578,112	192,655
Golf Fund	723,201	1,266,195
Storm Drain Fund	-130,510	-538,040

Working capital levels are negative in the Storm Drain fund; however, adjustments will be made to end the year in a positive position. The Sewer fund and Clean Ocean funds are both undergoing Cost-of-Service studies and fee reviews.

ADDITIONAL INFORMATION

General Fund comparative information for the prior year is provided in Table 1 (see attachment).

Table 1

General Fund Revenues - By Category
Month Ending December 31, 2022

	FY 2022 Budget	FY 2022 Actual	% of Budget	FY 2023 Budget	FY 2023 Actual	% of Budget
Property Tax	\$ 38,516,220	\$ 16,519,702	43%	\$ 40,993,230	\$ 17,635,719	43%
Sales Tax	\$ 11,506,000	\$ 4,519,431	39%	\$ 12,995,000	\$ 4,403,953	34%
Transient Occ. Tax	\$ 2,290,000	\$ 1,393,387	61%	\$ 3,005,000	\$ 1,454,521	48%
Other Taxes	\$ 3,454,000	\$ 757,255	22%	\$ 3,504,000	\$ 796,356	23%
Permits and Fees	\$ 1,342,310	\$ 774,933	58%	\$ 1,165,530	\$ 756,731	65%
Intergovernmental	\$ 1,141,840	\$ 1,017,828	89%	\$ 1,324,830	\$ 318,140	24%
Service Charges	\$ 5,584,830	\$ 3,561,266	64%	\$ 6,258,340	\$ 3,860,134	62%
Fines	\$ 569,750	\$ 238,640	42%	\$ 518,300	\$ 256,839	50%
Interest & Rents	\$ 3,505,990	\$ 1,482,845	42%	\$ 3,287,990	\$ 1,542,986	47%
Interfund Transfers	\$ 4,587,570	\$ 1,842,620	40%	\$ 4,942,990	\$ 2,513,044	51%
Gen. Fund Total	\$ 72,498,510	\$ 32,107,907	44%	\$ 77,995,210	\$ 33,538,423	43%

General Fund Expenditures - By Category

	FY 2022 Budget	FY 2022 Actual	% of Budget	FY 2023 Budget	FY 2023 Actual	% of Budget
Salaries	\$ 13,134,440	\$ 5,594,365	43%	\$ 13,701,490	\$ 5,801,169	42%
Benefits	\$ 7,523,860	\$ 5,019,284	67%	\$ 6,625,080	\$ 3,862,839	58%
Supplies	\$ 1,169,220	\$ 403,645	35%	\$ 1,252,330	\$ 558,677	45%
Contractual Services	\$ 42,668,095	\$ 19,704,566	46%	\$ 46,138,235	\$ 20,785,720	45%
Other Charges	\$ 1,274,010	\$ 758,166	60%	\$ 1,507,820	\$ 769,056	51%
Capital Outlay	\$ 5,885,300	\$ 1,006,182	17%	\$ 7,759,440	\$ 841,872	11%
Inter Dept Charges	\$ 4,973,190	\$ 2,565,095	52%	\$ 5,257,830	\$ 2,664,430	51%
Interfund Transfers & Debt	\$ 3,275,100	\$ 2,267,709	69%	\$ 6,590,840	\$ 4,536,769	69%
Gen. Fund Total	\$ 79,903,215	\$ 37,319,012	47%	\$ 88,833,065	\$ 39,820,532	45%

General Fund Expenditures - By Department

	FY 2022 Budget	FY 2022 Actual	% of Budget	FY 2023 Budget	FY 2023 Actual	% of Budget
General Government	\$ 5,817,480	\$ 2,813,486	48%	\$ 5,972,440	\$ 2,632,821	44%
City General	\$ 5,834,990	\$ 2,859,762	49%	\$ 8,180,850	\$ 3,463,758	42%
Police	\$ 19,927,510	\$ 10,121,842	51%	\$ 21,529,275	\$ 11,416,800	53%
Fire	\$ 12,918,680	\$ 6,727,522	52%	\$ 14,125,080	\$ 7,600,437	54%
Marine Safety	\$ 1,998,810	\$ 958,772	48%	\$ 2,163,410	\$ 987,132	46%
Comm. Development	\$ 7,055,180	\$ 2,954,079	42%	\$ 7,819,910	\$ 3,047,878	39%
Public Works	\$ 20,616,955	\$ 8,204,702	40%	\$ 22,913,630	\$ 8,059,342	35%
Beaches, Pks & Rec	\$ 5,733,610	\$ 2,678,847	47%	\$ 6,128,470	\$ 2,612,364	43%
Gen. Fund Total	\$ 79,903,215	\$ 37,319,012	47%	\$ 88,833,065	\$ 39,820,532	45%

Proposed Mid-Year Budget Adjustments
FY 2022-23

REVENUES Fund Program Account	Account/Project Title	OP/OT	Funds Affected		Explanation
			Adjustment	General Fund / Other Funds	
001 000	31120 Supp. Roll Property Taxes	OP	135,000.00	135,000.00	Increase in supplemental property taxes based on to date activity
001 000	31620 Southern California Gas	OP	20,000.00	20,000.00	Higher energy prices contributing to higher franchise amounts
001 000	32220 Electrical Permits	OP	20,000.00	20,000.00	Higher revenues based on activity to date
001 000	33790 Other County Grants	OT	140,000.00	140,000.00	Amounts under County Waste Disposal Agreement
001 000	34310 Parking Meters	OP	25,000.00	25,000.00	Higher revenues based on usage to date
001 000	34712 Swimming Pool Rec Prog Fees	OP	23,000.00	23,000.00	Higher revenues based on activity to date
001 000	34728 Beach Class Fees	OP	30,000.00	30,000.00	Higher revenues based on activity to date
001 000	35120 Vehicle Code Fines	OP	40,000.00	40,000.00	Increase in code fines
001 000	36110 Investment Earnings	OP	20,000.00	20,000.00	Higher interest rates based on portfolio
001 000	36235 Rental of City Property	OP	100,000.00	100,000.00	Higher rental revenues based on Downtown revenues
001 000	36262 "r" Street Concession	OP	18,000.00	18,000.00	Rent revenue adjustment based on activity
001 000	36269 Pier Concession Bait & Tackle	OP	4,800.00	4,800.00	Rent revenue adjustment based on activity
012 000	36855 Miscellaneous Reimbursements	OP	58,000.00	58,000.00	Insurance reimbursement
016 000	36110 Investment Earnings	OP	37,000.00	37,000.00	Higher interest rates based on portfolio
021 000	39204 Transfer From General Fund	OT	100,000.00	100,000.00	Funding transfer for trolley operations
031 000	36730 Contribution From Developers	OP	84,710.00	84,710.00	Reimbursement from developer
052 000	33910 MWD Reclaimed Water Credit	OP	32,500.00	32,500.00	Higher than anticipated revenue
052 000	34180 Late Payment Charges	OP	(50,000.00)	(50,000.00)	Lower than anticipated revenue
052 000	34835 Turn on/Reconnection Fee	OP	(5,000.00)	(5,000.00)	Lower than anticipated revenue
052 000	34836 Water Posting Fee	OP	(16,750.00)	(16,750.00)	Lower than anticipated revenue
052 000	34840 Meter Installation Fees	OP	20,000.00	20,000.00	Higher than anticipated revenue
054 000	33931 SMWD - Capital Charge	OP	175,000.00	175,000.00	Change in account for revenue (removed from 054-000-34420)
054 000	33935 SMWD - Admin Costs	OP	53,190.00	53,190.00	Change in account for revenue (removed from 054-000-34420)
054 000	33936 SMWD - Collection System	OP	73,820.00	73,820.00	Change in account for revenue (removed from 054-000-34420)
054 000	33937 SMWD - Treatment System	OP	499,010.00	499,010.00	Change in account for revenue (removed from 054-000-34420)
054 000	34420 Sewer Service Charges	OP	(800,000.00)	(800,000.00)	Moved SMWD revenue to the separate accounts for tracking
056 000	36272 Golf Pro Shop	OP	45,000.00	45,000.00	Higher revenues based on activity to date
056 000	36274 Golf Restaurant	OP	25,000.00	25,000.00	Higher revenues based on activity to date
057 000	35110 Parking Violations	OP	(180,000.00)	(180,000.00)	Lower than anticipated revenue
065 000	39110 Sales Of General Fixed Assets	OT	100,000.00	100,000.00	Lower than anticipated revenue
067 000	36855 Miscellaneous Reimbursements	OT	19,200.00	19,200.00	Refund of insurance premium
Total REVENUE changes			846,480.00	575,800.00	
				270,680.00	

Proposed Mid-Year Budget Adjustments
FY 2022-23

EXPENDITURES			Account/Project Title		OP/OT	Funds Affected		Explanation
Fund	Program	Account	Account/Project Title			General Fund	Other Funds	
001	111	42010	Office Supplies	OP	3,000.00	-	-	Based on activity to date for line item due to increase in supplies cost increases
001	111	43060	Travel And Training	OP	5,000.00	-	-	Additional training requirements due to position changes
001	111	44420	Special Meetings And Events	OP	3,000.00	-	-	Increased costs related to meetings and events
001	131	43635	Legal - Contingency	OP	5,000.00	-	-	Increased costs related to public records requests
001	203	42490	Other Operating Supplies	OP	1,850.00	-	-	Community conference room flag purchase
001	203	47250	Transfers To Other Funds	OP	100,000.00	-	-	Additional transfer to support trolley operations
001	219	44420	Special Meetings And Events	OP	1,500.00	-	-	Increase in special event spending
001	227	43612	Ambulance Program	OP	12,000.00	-	-	GEMT Quality Assurance Fee Adjustment
001	451	42010	Office Supplies	OP	400.00	-	-	Staff turnover caused increase in need for additional staff uniforms
001	454	42410	Clothing And Uniforms	OP	400.00	-	-	Staff turnover caused increase in need for additional staff uniforms
001	611	42590	Other Maintenance Supplies	OT	55,900.00	-	-	Audible warning system maintenance supplies
001	611	43890	Other Contractual Services	OT	40,000.00	-	-	Traffic signal knockdowns
001	618	42490	Other Operating Supplies	OT	7,000.00	-	-	Based on activity to date for line item due to increase in supplies cost increases
001	621	43320	Natural Gas	OP	5,000.00	-	-	Increase to Natural Gas prices
001	625	42150	Chemical Supplies	OP	20,000.00	-	-	Based on activity to date for line item due to increase in chemical supplies
001	626	43320	Natural Gas	OP	50,000.00	-	-	Increase to Natural Gas prices
001	628	43425	Maintenance Of Landscaping	OP	(11,000.00)	-	-	Based on activity to date for line item
001	635	43470	Maint. Of Other Facilities	OT	50,000.00	-	-	Extensive vandalism to soccer fields multiple times
052	461	44260	Licenses And Permits	OP	6,110.00	-	6,110.00	SWRCB invoice for annual permit to operate Potable Water System came in \$6,108.05 over budget. The fees per connection increase was greater than anticipated.
052	462	42170	Laboratory Supplies	OP	11,000.00	-	11,000.00	Costs for all chemicals and related items have increased drastically
052	462	43450	Maintenance Of Operating Equip.	OP	8,000.00	-	8,000.00	Costs for oil, lubricants, service labor cost, analyzers and parts have significantly increased
052	462	44110	Dues And Subscriptions	OP	1,000.00	-	1,000.00	Employees have been obtaining cross training certifications, and have also been upgrading their current certifications to the next higher grade. In addition, employee turnover is high which has increased the need for employee certifications.
052	463	42390	Small Tools And Equipment	OP	5,000.00	-	5,000.00	The cost of necessary tools, tape, plastic, concrete tools, etc. has increased significantly
052	463	42490	Other Operating Supplies	OP	100,000.00	-	100,000.00	Overall cost increase on all related items such as: oils, lubricants, CL2 Analyzers have increased by \$3,000 per unit. Chem key cost, parts and materials costs have also increased. Cooper pipe price has increased by over 58%.
052	463	42590	Other Maintenance Supplies	OP	20,000.00	-	20,000.00	Overall cost increase on all related items such as: wiring, tubing, coatings, components regulating valves (Cia- valve) instrumentation, etc. (increase of approximately 35-40%)
052	463	43060	Travel And Training	OP	3,000.00	-	3,000.00	Increase in the amount of employees taking higher level certification tests and training classes. Staff have dual certifications and the cost of training has increased overall.
052	463	43425	Maintenance Of Landscaping	OP	6,000.00	-	6,000.00	To maintain reservoir sites and pump stations. Maintenance costs have increased to higher than average due to fire danger, per OCFCA.
052	463	43730	Rental Of Equipment	OP	10,000.00	-	10,000.00	Factor Unit 1134 has been breaking down more often and for longer periods of time, requiring rental of a factor from an outside company.
052	463	44110	Dues And Subscriptions	OP	1,000.00	-	1,000.00	Employees have been obtaining cross training certifications, and have also been upgrading their current certifications to the next higher grade. In addition, employee turnover is high which has increased the need for employee certifications.
052	465	42150	Chemical Supplies	OP	8,000.00	-	8,000.00	\$8,000 for Supply & Delivery of Polymer Alum C-1005 per joint agreement #C19-59 with SOCWA.
054	472	42150	Chemical Supplies	OP	70,000.00	-	70,000.00	Supply and fuel costs have increased post pandemic, and overall chemical costs to treat wastewater have also increased as a result, which requires additional funding.
054	472	43330	Electricity	OP	(83,100.00)	-	(83,100.00)	Lower than anticipated costs for electricity due to activity to date
054	472	43370	Landfill Fees	OP	35,000.00	-	35,000.00	Transport of Biosolids to Landfill/Composting Facilities per joint agreement # C17-47 with SOCWA and Nursery Products LLC. Due to significant increases in hauling and fuel costs post pandemic, additional funding is needed
054	473	43730	Rental Of Equipment	OP	20,000.00	-	20,000.00	Factor Unit 1134 in near the end of its useful life and as a result has been out of service. This results in increased costs for maintenance and replacement.
054	476	45300	Improvements Other Than Bldgs.	OT	100,000.00	-	100,000.00	Additional budget funding for capital project related to Cyprus Shores
056	661	42310	Gasoline	OP	2,100.00	-	2,100.00	Price Increase for gasoline
056	661	42330	Diesel Fuel	OP	6,160.00	-	6,160.00	Price Increase for diesel fuel
056	661	42510	Building Materials	OT	5,970.00	-	5,970.00	Shop roll up gate replacement
056	661	42550	Automotive & Equipment Parts	OP	7,000.00	-	7,000.00	Old Equipment and higher costs for maintenance
056	661	42590	Other Maintenance Supplies	OT	6,000.00	-	6,000.00	Storm Damage and replacement of items
056	661	43426	Maintenance Of Trees	OT	18,000.00	-	18,000.00	Storm clean up from January storms and various tree maintenance costs

056	661	45600	Automotive Equipment	OT	55,000.00	-	55,000.00	Truckster equipment replacement
062	812	42490	Other Operating Supplies	OP	6,000.00	-	6,000.00	Unanticipated increase in paper costs
065	619	43064	Required Licensing Certification	OP	4,900.00	-	4,900.00	Unanticipated charges related to certification of equipment
			Total EXPENDITURE changes		781,190.00	349,050.00	432,140.00	