



FY 2018-19 MID-YEAR FINANCIAL REPORT

(JULY 1, 2018 – December 31, 2018)

GENERAL FUND: BUDGET VS ACTUAL

General Fund revenues through December 31, 2018 are \$8.23 million – 47% of budget. **Sales tax** and **cardroom tax** revenues represent 89% of total revenues through December 31, 2018. Due to the complexity of **sales tax** revenues distribution, the Town engaged HdL to ensure **sales tax** revenues are distributed correctly and to understand the various **sales tax** generating sectors. According to HdL, auto sales has reached market saturation and the Town should expect modest growth in **sales tax** revenue in the coming years. As for 2018-19, the Town can anticipate \$11.70 million in tax revenues through June 30, 2019.

As shown in Table 1 (RIGHT), **cardroom tax** is just shy of 50%. There is no indicator to suggest that **cardroom tax** revenue will decline significantly in the second half of the year. **Use of money and property** has exceeded budget. This is a result of better than expected performance in investments. A majority of the Town's investments are in the State and County investment pools and both focus more on short-term secured investments, such as treasury notes and agency backed bonds.

General Fund expenditures are on track to stay within budget. Aside from **salary, wages & benefits** and **insurance (liability / property)**, all other categories are less than 50% of budget. Annual pension unfunded liabilities and insurance premiums are paid at the beginning of each fiscal year resulting in **salary, wages & benefits** at 52% of budget and **insurance (liability / property)** at 92%. This is also the reason for departmental spending for **General Administration**, **Public Safety**, and **Recreation** to be above the 50% mark.

GENERAL FUND RESERVES

As show in Table 2 (RIGHT), unassigned General Fund reserves has steadily increased in the most recent three years. Budget Stabilization Reserves reduced because the Town implemented its first Unfunded Liability Strategy. The strategy can be found on the Town's website under the Finance Department.

This report summarizes the Town's mid-year financial status by providing an analysis of revenues and expenditures through the first half of the fiscal year for the General Fund and other non-major funds. The intent of this report is to provide a brief update on how these funds are performing in comparison to the adjusted budget. This mid-year financial report is prepared using a "soft-close", an abbreviated closing procedure, for timely reporting. Only major transactions, such as sales tax, property tax, sewer assessment revenues, sewer contracts, and other major contracts were accrued for this mid-year report.

TABLE 1: GENERAL FUND BUDGET TO MID-YEAR ACTUAL

GENERAL FUND	2018-19 Amended Budget	Actuals Through 12/31/18	% of Annual Budget
REVENUES:			
SALES TAX	11,750,000	5,248,996	45%
CARDROOM TAX	4,235,000	2,094,308	49%
PROPERTY AND OTHER TAXES	731,000	373,368	51%
USE OF MONEY AND PROPERTY	317,302	317,788	100%
CHARGES FOR SERVICES	135,870	65,296	48%
LICENSES AND PERMITS	123,840	48,040	39%
OTHER REVENUES	241,310	80,927	34%
REVENUES TOTAL	17,534,322	8,228,723	47%
EXPENDITURES (BY CATEGORIES):			
SALARY, WAGES, & BENEFITS	10,036,370	5,181,263	52%
PROFESSIONAL & CONTRACT SERVICES	2,968,228	1,008,398	34%
SUPPLIES & SERVICES	1,164,960	528,549	45%
FACILITY OPERATIONS	598,790	215,532	36%
INSURANCE (LIABILITY / PROPERTY)	652,500	603,249	92%
CAPITAL OUTLAY	56,700	9,712	17%
EXPENDITURES TOTAL	15,477,548	7,546,703	49%
OTHER FINANCING SOURCES IN (OUT):			
TRANSFERS IN	300,000	300,000	100%
TRANSFERS OUT	(1,326,905)	(1,121,070)	84%
OTHER FINANCING SOURCES TOTAL	(1,026,905)	(821,070)	80%
NET CHANGE IN GENERAL FUND	1,029,869	(139,051)	-14%
EXPENDITURES (BY DEPARTMENT):			
GENERAL ADMINISTRATION	3,607,480	1,953,425	54%
PUBLIC SAFETY	7,649,268	3,874,440	51%
PUBLIC WORKS	2,596,170	975,339	38%
FACILITY OPERATIONS	598,790	215,532	36%
RECREATION	1,025,840	527,967	51%
EXPENDITURES TOTAL	15,477,548	7,546,703	49%

TABLE 2: GENERAL FUND RESERVES HISTORY

GENERAL FUND RESERVES FUND 11 & 12	ACTUAL @ 6/30/2017	ACTUAL @ 6/30/2018	PROJECTED @ 6/30/2019
COMMITTED RESERVES (12)			
BUDGET STABILIZATION	13,627,000	14,900,000	12,000,000
DEBT REDUCTION	618,000	600,000	600,000
RETIREE HEALTH CARE COST	42,000	42,000	-
ACCRUED LEAVE PAYOUT	-	-	650,000
COMMITTED RESERVES TOTAL	14,287,000	15,542,000	13,250,000
ASSIGNED RESERVES (11)			
LITIGATION	100,000	100,000	100,000
INSURANCE	100,000	100,000	100,000
DISASTER RESPONSE & RECOVERY	750,000	750,000	750,000
ASSIGNED RESERVES TOTAL	950,000	950,000	950,000
UNASSIGNED RESERVE (11)	6,310,836	7,964,213	9,886,082
TOTAL GENERAL FUND RESERVES	21,547,836	24,456,213	24,086,082

CAPITAL PROGRAM:

Of the 15 capital projects, listed in Table 3 (LEFT), nine projects are expected to close by June 30, 2019. This includes the Town Hall Campus Renovation (947), Access Control at Town Facilities (983), Sterling Park Playground Improvements (944), Dispatch Furniture Upgrades (988), and Roadway Network Plan [SSAR] (993). Two of the projects are ongoing in nature, which means that new funding will be allocated each year to address program needs and unspent and non-encumbered budgets are released back to the capital reserve to be used for other capital projects.

BUDGET TO MID-YEAR ACTUAL	CLOSE BY 6/30/19	2018-19 Amended Budget	Actuals Through 12/31/18	% of Annual Budget
CAPITAL PROGRAM				
MISSION ROAD IMPROVEMENTS (903)	No	1,594,900	46,587	3%
SERRAMONTE BOULEVARD BEAUTIFICATION (913)	Yes	206,000	67,684	33%
EL CAMINO REAL BICYCLE & PEDESTRIAN (914)	No	225,000	252	0%
STERLING PARK PLAYGROUND IMPROVEMENTS (944)	Yes	523,500	119,256	23%
TOWN HALL CAMPUS RENOVATION (947)	Yes	4,941,593	3,699,390	75%
SANITARY SEWER SYSTEM ASSESSMENT (971)	Yes	78,000	1,260	2%
ACCESS CONTROL AT TOWN FACILITIES (983)	Yes	246,697	222,672	90%
GEOGRAPHIC INFORMATION SYSTEM (985)	Yes	25,105	-	0%
TOWN'S IT INFRASTRUCTURE UPGRADES (986)	Ongoing	55,000	20,815	38%
AUTO/FLEET REPLACEMENT (987)	Ongoing	145,000	100,220	69%
DISPATCH FURNITURE UPGRADES (988)	Yes	56,371	-	0%
RECORDS MANAGEMENT SYSTEM (989)	No	50,000	-	0%
GENERAL PLAN UPDATE (991)	No	398,650	6,470	2%
ROADWAY NETWORK PLAN (SSAR) (993)	Yes	110,000	100,728	92%
CLIMATE ACTION PLAN (994)	Yes	35,000	7,659	22%
CAPITAL PROGRAM TOTAL		8,690,816	4,392,993	51%

FUND BALANCE SUMMARY – ALL FUNDS

Table 3, below, is a summary of fund balances for all Town's funds. The various City Council designated reserve funds are listed within the General Fund (11) and General Fund Reserves (12) below.

FUND TITLE	Fund	Fund Balance @ 7/1/18	Revenues YTD 12/31/18	Expenditures YTD 12/31/18	Transfers In/(Out)		Net Change in Fund Balance	Fund Balance @ 12/31/18
					Fund Creation	Other Transfers		
GENERAL								
GENERAL FUND	11	24,456,213	8,228,723	(7,546,703)	(15,797,176)	(621,342)	(15,736,499)	8,719,714
GENERAL FUND RESERVE	12	0	0	0	15,600,000	(2,350,000)	13,250,000	13,250,000
GENERAL FUND TOTAL		24,456,213	8,228,723	(7,546,703)	(197,176)	(3,621,342)	(3,136,499)	21,319,714
SPECIAL FUNDS								
GAS TAX	21	15,403	26,758	(7,835)	(33,500)	0	(14,577)	826
MEASURE A	22	174,399	25,118	0	(160,000)	0	(134,882)	39,517
TRANSPORTATION GRANT	23	(11,269)	11,269	0	0	0	11,269	0
PARK IN-LIEU	24	0	0	0	0	0	0	0
HOUSING IMPACT FEES	25	0	0	0	197,176	0	197,176	197,176
PUBLIC SAFETY GRANTS	27	18,118	508	(5,195)	0	0	(4,686)	13,432
COPS GRANT	29	173,934	81,620	(95,185)	0	0	(13,565)	160,369
SPECIAL FUNDS TOTAL		370,585	145,274	(108,215)	3,676	0	40,735	411,320
CAPITAL								
CAPITAL IMPROVEMENT	31	8,015,221	1,758	(4,076,262)	(2,042,058)	675,000	(5,441,562)	2,573,659
STREET CAPITAL	32	0	59,727	(215,251)	2,158,341	0	2,002,817	2,002,817
CAPITAL FUNDS TOTAL		8,015,221	61,486	(4,291,513)	116,283	675,000	(3,438,744)	4,576,477
DEBT								
COP DEBT SERVICE	43	2,541	55	(94,034)	0	91,482	(2,497)	44
DEBT FUND TOTAL		2,541	55	(94,034)	0	91,482	(2,497)	44
ISF								
VEHICLE / FLEET REPLACEMENT	61	651,891	1,880	(100,220)	0	0	(98,340)	553,551
INTERNAL SERVICE FUND (ISF) TOTAL		651,891	1,880	(100,220)	0	0	(98,340)	553,551
TRUST								
OPEB TRUST	71	1,686,932	764,683	(334,388)	0	0	430,295	2,117,227
RETIREMENT TRUST	72	20,064	(475)	(1,050,026)	0	2,050,000	999,499	1,019,563
TRUST FUNDS TOTAL		1,706,996	764,208	(1,384,414)	0	2,050,000	1,429,794	3,136,790
ENTERPRISE								
SEWER OPERATING	81	0	412,403	(897,791)	0	154,650	(330,738)	(330,738)
SEWER CAPITAL	82	0	0	(1,260)	230,273	0	229,013	229,013
CITY PROPERTIES	83	0	78,329	(41,626)	2,263,040	210	2,299,953	2,299,953
ENTERPRISE FUND TOTAL		0	490,732	(940,677)	2,493,313	154,860	2,198,228	2,198,228
TOTAL FOR ALL FUNDS		35,203,447	9,692,356	(14,465,777)	2,416,096	0	(2,357,324)	32,846,123

ADDITIONAL DETAILS AND INFORMATION

This format was prepared by the Finance Department to highlight in summary fashion key indicators of the Town Financial performance. Additional Financial Reports and Budgets – including earlier Quarterly Financial Reports, Audits and Budgets – are also available on the Town website www.colma.ca.gov. This report will also be posted on the Town website after it has been reviewed by the City Council.

**Town of Colma
Budget Amendment Summary**

Description: Below is a summary of all budget amendments approved by the City Council from July 2018 through December 2018. Due to the complexity of Fund Creation, there may be other necessary budget adjustments in accordance to Generally Accepted Accounting Principles. Such adjustments will be summarized for the City Council in Quarter 3 and Quarter 4 financial update. The purpose of the summary below is to allow readers to compare the published adopted budget to the final amended budget.

Acct	Acct Title	Description	Amount Inc/(Dec)
01. Council Meeting 07/11/2018. (Reso 2018-31) Amend 2018-19 Capital Program to add El Camino Real Bicycle and Pedestrian Project (914)			
31-600-99009	Transfers Out (To Street Capital Fd)	Transfer capital reserve (Fund 31) for local match portion	25,808
32-39004	Transfers In (From Cap Imprvmt Fund)	Budget for grant portion	25,808
32-35206	Gax Tax SB1 Grant	Budget for grant portion	199,192
32-914-81002	Planning And Design	Total Project Cost	225,000
02. Council Meeting 10/24/2018. (Reso 2018-45) Increase Dispatch Furniture Project cost by \$6,371. Additional project cost will be using capital reserve (Fund			
31-988-71014	Project Management	Increase project budget	126
31-988-80001	Equipment Purchases	Increase project budget	2,923
31-988-80200	Furniture	Increase project budget	3,322
03. Council Meeting 10/24/2018. (Reso 2018-48) Acceptance of Unfunded Liability Strategies and adjusting the committed reserves by transferring \$2.05 million to reduce pension obligations (First to Fund 72 and then to CalPERS and PARS), transferring \$650,000 to Accrued Leave Payout Reserve (Fund 12), and reducing the \$15.0 million Budget Stabilization Reserve (Fund 12) to \$12.0 million, leaving \$300,000 to return to Fund 11 Unassigned. The \$650,000 transfer is a non-budgetary item, since it's a transfer within fund.			
11-39008	Transfers In (From GF Reserves)	Remaining unassigned reserve	300,000
12-600-99001	Transfer Out (To General Fund)	Remaining unassigned reserve	300,000
12-600-99013	Transfers Out (To Trust Fund)	Transfer of \$2.05 million to Trust Fund (72)	2,050,000
72-39008	Transfers In (From GF Reserves)	Transfer of \$2.05 million to Trust Fund (72)	2,050,000
04. Council Meeting 11/14/2018. (Reso 2018-49) Amend 2018-19 Capital Budget to reconcile estimated project budget (part of the 2018-19 adopted budget) to actual unspent project budget (after the 2017-18 financial has been completed).			
23-993-81002	Planning And Design	Correct unspent project budget	7,065
31-913-81002	Planning And Design	Correct unspent project budget	(53,246)
31-944-71010	Professional Consulting Services	Correct unspent project budget	(3,124)
31-944-81002	Planning And Design	Correct unspent project budget	(9,747)
31-947-60005	Special Department Expense	Correct unspent project budget	2,834
31-947-60014	Equipment Rental	Correct unspent project budget	(3,490)
31-947-71010	Professional Consulting Services	Correct unspent project budget	8,109
31-947-71014	Project Management	Correct unspent project budget	(54,604)
31-947-80011	Improvements Other Than Buildings	Correct unspent project budget	713
31-947-80200	Furniture	Correct unspent project budget	(50,000)
31-947-81002	Planning And Design	Correct unspent project budget	9,149
31-947-81003	Construction	Correct unspent project budget	266,387
31-971-81002	Planning And Design	Correct unspent project budget	(783)
31-983-71014	Project Management	Correct unspent project budget	(15,000)
31-983-81002	Planning And Design	Correct unspent project budget	(3,389)
31-983-81003	Construction	Correct unspent project budget	180,086
31-991-71009	Professional Planning Services - Adv	Correct unspent project budget	581
31-993-81002	Planning And Design	Correct unspent project budget	(3,885)

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Acct	Acct Title	Description	Amount Inc/(Dec)
05. Council Meeting 10/24/2018. (Reso 2018-43)			
Creation of 7 funds and the resulting budget amendments to transfer assets and budget to the appropriate funds.			
Creation of Fund 12: General Fund Reserve. Additional adjustments as a result of #3 above.			
11-600-99006	Transfers Out (To General Fund Reserve)		15,600,000
12-39001	Transfers In (From General Fund)		15,600,000
Creation of Fund 25: Housing Impact Fund. Transfer funding received in 2017-18.			
11-600-99008	Transfers Out (To Housing Impact Fd)		197,176
25-39001	Transfers In (From General Fund)		197,176
Creation of Fund 32: Street Capital Fund. Transfers include project budget, reserve funds, and grant funding			
903: Mission Road Bicycle and Pedestrian Improvement Program			
21-600-99009	Transfers Out (To Street Capital Fd)	Allocated Gas Tax designated for project	33,500
32-39002	Transfers In (From Gas Tax Fund)	Allocated Gas Tax designated for project	33,500
22-600-99009	Transfers Out (To Street Capital Fd)	Allocated Measure A designated for project	160,000
32-39003	Transfers In (From Measure A Fund)	Allocated Measure A designated for project	160,000
23-35005	Federal Transp (Transp Livable Comm)	Reimbursement Grant to be recorded in Fund 32	(525,000)
23-35006	Federal Transp - Local Street Rd (Lsr)	Reimbursement Grant to be recorded in Fund 32	(100,000)
23-35007	County Transp Grant	Reimbursement Grant to be recorded in Fund 32	(200,000)
32-35005	Federal Transp (Transp Livable Comm)	Reimbursement Grant to be recorded in Fund 32	525,000
32-35006	Federal Transp - Local Street Rd (Lsr)	Reimbursement Grant to be recorded in Fund 32	100,000
32-35005	Federal Transp (Transp Livable Comm)	Reimbursement Grant to be recorded in Fund 32	200,000
21-903-81003	Construction	Allocated Gas Tax designated for project	(33,500)
22-903-81003	Construction	Allocated Measure A designated for project	(160,000)
31-600-99009	Transfers Out (To Street Capital Fd)	Unspent Town's portion of grant matching.	576,400
32-39004	Transfers In (From Cap Imprvmt Fund)	Unspent Town's portion of grant matching.	576,400
23-903-71010	Professional Consulting Services	Move Project cost to Fund 32	(25,000)
31-903-71010	Professional Consulting Services	Move Project cost to Fund 32	(41,665)
32-903-71010	Professional Consulting Services	Move Project cost to Fund 32	66,665
31-903-81002	Planning And Design	Move Project cost to Fund 32	(194,735)
32-903-81002	Planning And Design	Move Project cost to Fund 32	194,735
21-903-81003	Construction	Move Project cost to Fund 32	(33,500)
22-903-81003	Construction	Move Project cost to Fund 32	(160,000)
23-903-81003	Construction	Move Project cost to Fund 32	(800,000)
31-903-81003	Construction	Move Project cost to Fund 32	(340,000)
32-903-81003	Construction	Move Project cost to Fund 32	1,333,500
913: Serramonte Blvd Beautification			
31-600-99009	Transfers Out (To Street Capital Fd)	Unspent Town's portion of project funding	206,754
32-39004	Transfers In (From Cap Imprvmt Fund)	Unspent Town's portion of project funding	206,754
31-913-81002	Planning And Design	Move Project cost to Fund 32	(206,754)
32-913-81002	Planning And Design	Move Project cost to Fund 32	206,754

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Acct	Acct Title	Description	Amount Inc/(Dec)
05. Council Meeting 10/24/2018. (Reso 2018-43)			(cont.)
Creation of 7 funds and the resulting budget amendments to transfer assets and budget to the appropriate funds.			
993: Roadway Network Plan (SSAR)			
23-35003	State Transportation Grant	Reimbursement Grant to be recorded in Fund 32	(88,731)
NOTE: Original budget = \$100k but the Town spent \$11,269 more in 2017-18, entirely eligible for grant reimbursement. In creating the new Fund 32, expenditure in 2018-19, and related grant reimbursement, will be recorded in Fund 32. The \$11,269 grant reimbursement is to match 2017-18 expenditure.			
32-35003	State Transportation Grant	Reimbursement Grant to be recorded in Fund 32	107,065
NOTE: \$7,065 difference is from carryover entry. See #4. above			
31-600-99009	Transfers Out (To Street Capital Fd)	Unspent Town's portion of grant matching.	6,115
32-39004	Transfers In (From Cap Imprvmt Fund)	Unspent Town's portion of grant matching.	6,115
23-993-81002	Planning And Design	Move Project cost to Fund 32	(107,065)
31-993-81002	Planning And Design	Move Project cost to Fund 32	(6,115)
32-993-81002	Planning And Design	Move Project cost to Fund 32	113,180
901: Hillside Blvd			
31-600-99009	Transfers Out (To Street Capital Fd)	Unspent Town's portion of project funding	1,068,059
32-39004	Transfers In (From Cap Imprvmt Fund)	Unspent Town's portion of project funding	1,068,059
Other Street Capital Fund Contribution (Money received in 2017-18)			
31-600-99009	Transfers Out (To Street Capital Fd)	Other contribution received in 2017-18	81,705
32-39004	Transfers In (From Cap Imprvmt Fund)	Other contribution received in 2017-18	81,705
Creation of Fund 81: Sewer Operation. Transfer sewer fee revenues and expenditure to Fund 81 from Fund 11. General Fund Subsidy of \$154,650 is required to balance the operating cost.			
11-36221	Sewer Fees	Move budget from Fund 11 to Fund 81	(819,500)
81-36221	Sewer Fees	Move budget from Fund 11 to Fund 81	819,500
11-320-73007	Sanitary Sewers	Move budget from Fund 11 to Fund 81	(899,150)
11-320-73008	Sewer Maintenance	Move budget from Fund 11 to Fund 81	(75,000)
81-320-73007	Sanitary Sewers	Move budget from Fund 11 to Fund 81	899,150
81-320-73008	Sewer Maintenance	Move budget from Fund 11 to Fund 81	75,000
11-600-99011	Transfers Out (To Sewer Ops)	Transfer GF Subsidy	154,650
81-39001	Transfers In (From General Fund)	Transfer GF Subsidy	154,650
Creation of Fund 82: Sewer Capital. Transfer of 2018-19 Sanitary Sewer Assessment project budget and sewer asset value from Governmental Fund to Sewer Fund.			
31-600-99010	Transfers Out (To Sewer CIP)	Unspent Town's portion of project funding	77,217
82-39004	Transfers In (From Cap Imprvmt Fund)	Unspent Town's portion of project funding	77,217
31-971-81002	Planning And Design	Move Project cost to Fund 82	(77,217)
82-971-81002	Planning And Design	Move Project cost to Fund 82	77,217
82-39500	Capital Contribution	Move sewer asset value (accounting entry)	153,056

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Acct	Acct Title	Description	Amount Inc/(Dec)
05. Council Meeting 10/24/2018. (Reso 2018-43)			(cont.)
Creation of 7 funds and the resulting budget amendments to transfer assets and budget to the appropriate funds.			
Creation of Fund 83: City Properties. Move Verano and Creekside Villa operations to Fund 83 and transfer property asset value from Governmental Fund to City Properties Fund.			
11-34021	Senior Housing Rents	Move budget from Fund 11 to Fund 83	(190,000)
83-34021	Senior Housing Rents	Move budget from Fund 11 to Fund 83	190,000
11-34026	Verano Rents	Move budget from Fund 11 to Fund 83	(5,500)
83-34026	Verano Rents	Move budget from Fund 11 to Fund 83	5,500
11-600-99012	Transfers Out (To City Facilities)	Transfer GF Subsidy	210
83-39001	Transfers In (From General Fund)	Transfer GF Subsidy	210
11-808-90002	Gas And Electricity	Move budget from Fund 11 to Fund 83	(4,200)
11-808-90003	Water	Move budget from Fund 11 to Fund 83	(8,000)
11-808-90006	Supplies	Move budget from Fund 11 to Fund 83	(200)
11-808-90007	Janitorial Services	Move budget from Fund 11 to Fund 83	(2,200)
11-808-90008	Landscaping	Move budget from Fund 11 to Fund 83	(10,650)
11-808-90009	Pest Control	Move budget from Fund 11 to Fund 83	(2,400)
11-808-90010	Security System	Move budget from Fund 11 to Fund 83	(2,400)
11-808-90011	Heat, Ventilation, & Air Conditioning	Move budget from Fund 11 to Fund 83	(7,250)
11-808-90012	Bldg. Interior Maintenance & Repair	Move budget from Fund 11 to Fund 83	(25,000)
11-808-90013	Bldg. Exterior Maintenance & Repair	Move budget from Fund 11 to Fund 83	(15,000)
11-808-90015	Property Management	Move budget from Fund 11 to Fund 83	(18,000)
83-808-90002	Gas And Electricity	Move budget from Fund 11 to Fund 83	4,200
83-808-90003	Water	Move budget from Fund 11 to Fund 83	8,000
83-808-90006	Supplies	Move budget from Fund 11 to Fund 83	200
83-808-90007	Janitorial Services	Move budget from Fund 11 to Fund 83	2,200
83-808-90008	Landscaping	Move budget from Fund 11 to Fund 83	10,650
83-808-90009	Pest Control	Move budget from Fund 11 to Fund 83	2,400
83-808-90010	Security System	Move budget from Fund 11 to Fund 83	2,400
83-808-90011	Heat, Ventilation, & Air Conditioning	Move budget from Fund 11 to Fund 83	7,250
83-808-90012	Bldg. Interior Maintenance & Repair	Move budget from Fund 11 to Fund 83	25,000
83-808-90013	Bldg. Exterior Maintenance & Repair	Move budget from Fund 11 to Fund 83	15,000
83-808-90015	Property Management	Move budget from Fund 11 to Fund 83	18,000
11-809-90012	Bldg. Interior Maintenance & Repair	Move budget from Fund 11 to Fund 83	(1,500)
11-809-90015	Property Management	Move budget from Fund 11 to Fund 83	(4,210)
83-809-90012	Bldg. Interior Maintenance & Repair	Move budget from Fund 11 to Fund 83	1,500
83-809-90015	Property Management	Move budget from Fund 11 to Fund 83	4,210
83-39500	Capital Contribution	Move sewer asset value (accounting entry)	2,263,040