



FY 2018-19 THIRD QUARTER FINANCIAL REPORT (JULY 1, 2018 – March 31, 2019)

GENERAL FUND: BUDGET VS ACTUAL

General Fund revenues through March 31, 2019 are \$12.63 million – 72% of budget. **Sales tax** and **cardroom tax** revenues represent 91% of total revenues through March 31, 2019. 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 have 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 \$11.60 million in sales tax revenues through June 30, 2019.

As shown in Table 1 (RIGHT), **cardroom tax** is 78%. 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 the 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 **insurance (liability / property)**, all other categories are less than 75% of budget. **Insurance (liability / property)** is 99% of budget because insurance premiums represent 62% of the budget and are typically paid in the beginning of the fiscal year. The rest of the budget is for insurance claim deductible. **Salary, wages & benefits** is 73% of budget due to salary savings from vacancies.

The Town's General Fund also supports the capital program, debt services, sewer operations, and city properties. The FY 2018-19 budget includes a \$675,000 transfer for capital projects, \$301,700 transfer for debt services payments and management, \$154,700 transfer for sewer operation, and \$210 to city properties.

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 financial status through March 31 by providing an analysis of revenues and expenditures 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 third quarter 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 ACTUAL THRU MARCH 2019

GENERAL FUND	2018-19 Amended Budget	Actuals Through 03/31/19	% of Annual Budget
REVENUES:			
SALES TAX	11,750,000	7,865,365	67%
CARDROOM TAX	4,235,000	3,295,294	78%
PROPERTY AND OTHER TAXES	731,000	722,903	99%
USE OF MONEY AND PROPERTY	317,302	434,735	137%
OTHER REVENUES	501,020	315,524	63%
REVENUES TOTAL	17,534,322	12,633,821	72%
EXPENDITURES (BY CATEGORIES):			
SALARY, WAGES, & BENEFITS	10,036,370	7,282,238	73%
PROFESSIONAL & CONTRACT SERVICES	2,953,228	1,609,191	54%
SUPPLIES & SERVICES	1,179,960	760,127	64%
FACILITY OPERATIONS	598,790	393,033	66%
INSURANCE (LIABILITY / PROPERTY)	652,500	648,579	99%
CAPITAL OUTLAY	56,000	32,289	58%
EXPENDITURES TOTAL	15,476,848	10,725,457	69%
OTHER FINANCING SOURCES IN (OUT):			
TRANSFERS IN	300,000	300,000	100%
TRANSFERS OUT	(1,326,905)	(960,258)	72%
OTHER FINANCING SOURCES TOTAL	(1,026,905)	(660,258)	64%
NET CHANGE IN GENERAL FUND	1,030,569	1,248,105	121%

TABLE 2: GENERAL FUND RESERVES HISTORY

GENERAL FUND RESERVES FUND 11 & 12	Actual @ 6/30/2017	Actual @ 6/30/2018	Actual @ 3/31/2019
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
INSURNANCE	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	7,489,393
TOTAL GENERAL FUND RESERVE	21,547,836	24,456,213	21,689,393

CAPITAL PROGRAM:

Of the 15 capital projects, listed in Table 3 (RIGHT), 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 ACTUAL THROUGH MARCH 2019	CLOSE BY 6/30/19	2018-19 Amended Budget	Actuals Through 03/31/19	% of Annual Budget
CAPITAL PROGRAM				
MISSION ROAD IMPROVEMENTS (903)	No	1,594,900	117,172	7%
SERRAMONTE BOULEVARD BEAUTIFICATION (913)	No	206,754	118,280	57%
EL CAMINO REAL BICYCLE & PEDESTRIAN (914)	No	225,000	6,308	3%
STERLING PARK PLAYGROUND IMPROVEMENTS (944)	Yes	510,630	476,778	93%
TOWN HALL CAMPUS RENOVATION (947)	Yes	4,941,594	4,107,551	83%
SANITARY SEWER SYSTEM ASSESSMENT (971)	Yes	77,217	30,343	39%
ACCESS CONTROL AT TOWN FACILITIES (983)	Yes	246,697	224,373	91%
GEOGRAPHIC INFORMATION SYSTEM (985)	Yes	25,105	-	0%
TOWN'S IT INFRASTRUCTURE UPGRADES (986)	Ongoing	55,000	21,598	39%
AUTO/FLEET REPLACEMENT (987)	Ongoing	145,000	113,433	78%
DISPATCH FURNITURE UPGRADES (988)	Yes	56,371	52,086	92%
RECORDS MANAGEMENT SYSTEM (989)	No	50,000	654	1%
GENERAL PLAN UPDATE (991)	No	399,231	14,013	4%
ROADWAY NETWORK PLAN (SSAR) (993)	Yes	113,180	106,085	94%
CLIMATE ACTION PLAN (994)	Yes	35,000	14,031	40%
CAPITAL PROGRAM TOTAL		8,681,679	5,402,705	62%

FUND BALANCE SUMMARY – ALL FUNDS

Table 4, 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. Total reserve for all funds is \$28.58 million. The Town also has two trust funds (Section 115 Trusts) designated for pension and OPEB reimbursement. The balances in the trust funds are listed below due to the restrictive nature of the funds.

FUND TITLE	Fund	Fund Balance @ 7/1/18	Revenues YTD 03/31/19	Expenditures YTD 03/31/19	Net Transfers In/(Out)	Net Change in Fund Balance	Fund Balance @ 03/31/19
GENERAL FUND							
GENERAL FUND	11						
BUDGET STABILIZATION		14,900,000	0	0	(14,900,000)	(14,900,000)	0
RETIREE HEALTH CARE COST		42,000			0	0	42,000
DEBT REDUCTION		600,000	0	0	(600,000)	(600,000)	0
LITIGATION RESERVE		100,000	0	0	0	0	100,000
INSURANCE RESERVE		100,000	0	0	0	0	100,000
DISASTER RESERVE		750,000	0	0	0	0	750,000
UNASSIGNED		7,964,213	12,633,821	(10,725,457)	(760,258)	1,148,105	9,112,318
GENERAL FUND RESERVE	12						
BUDGET STABILIZATION		0	0	0	12,000,000	12,000,000	12,000,000
DEBT REDUCTION		0	0	0	600,000	600,000	600,000
ACCRUED LEAVE PAYOUT RESERVE		0	0	0	650,000	650,000	650,000
GENERAL FUND TOTAL		24,456,213	12,633,821	(10,725,457)	(3,010,258)	(1,101,895)	23,354,318
SPECIAL FUNDS							
GAS TAX	21	15,403	42,892	(13,431)	(33,500)	(4,039)	11,364
MEASURE A	22	174,399	45,144	0	(160,000)	(114,856)	59,543
TRANSPORTATION GRANT	23	(11,269)	11,269	0	0	11,269	0
PARK IN-LIEU	24	0	0	0	0	0	0
HOUSING IMPACT FEES	25	0	62,505	0	197,176	259,681	259,681
PUBLIC SAFETY GRANTS	27	18,118	508	(5,792)	0	(5,284)	12,834
COPS GRANT	29	173,934	120,277	(129,734)	0	(9,457)	164,477
SPECIAL FUNDS TOTAL		370,585	282,596	(148,957)	3,676	137,315	507,900
CAPITAL							
CAPITAL IMPROVEMENT	31	8,015,221	98,700	(4,911,084)	(1,374,123)	(6,186,507)	1,828,714
STREET CAPITAL	32	0	118,107	(347,845)	2,165,406	1,935,668	1,935,668
CAPITAL FUNDS TOTAL		8,015,221	216,807	(5,258,929)	791,283	(4,250,839)	3,764,382
DEBT							
COP DEBT SERVICE	43	2,541	55	(96,034)	88,082	(7,897)	(5,356)
DEBT FUND TOTAL		2,541	55	(96,034)	88,082	(7,897)	(5,356)
ISF							
VEHICLE / FLEET REPLACEMENT ISF	61	651,891	10,075	(113,433)	0	(103,358)	548,533
INTERNAL SERVICE FUND (ISF) TOTAL		651,891	10,075	(113,433)	0	(103,358)	548,533
ENTERPRISE							
SEWER OPERATING	81	0	453,643	(932,502)	0	(478,859)	(478,859)
SEWER CAPITAL	82	0	153,056	(30,343)	77,217	199,930	199,930
CITY PROPERTIES	83	0	2,373,310	(65,392)	0	2,307,918	2,307,918
ENTERPRISE FUND TOTAL		0	2,980,009	(1,028,237)	77,217	2,028,989	2,028,989
TOTAL FOR ALL FUNDS (NON TRUST)		33,496,451	16,123,363	(17,371,048)	(2,050,000)	(3,297,685)	30,198,766

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