



TOWN OF MAMARONECK OFFICE OF TOWN COMPTROLLER

TO: SUPERVISOR AND TOWN BOARD MEMBERS
FROM: STEVE ALTIERI – TOWN ADMINISTRATOR
TRACY YOGMAN- TOWN COMPTROLLER

RE: FISCAL YEAR 2019 SECOND QUARTER BUDGET REPORT
DATE: AUGUST 7, 2019

Below please find the Town's financial performance through June 30, 2019 as compared to the budget. The purpose of this report is to ensure that the Town is consistently monitoring its revenues and expenditures so that it can proactively respond to unanticipated changes or emerging trends. In addition, this report will ensure transparency of the Town's finances. The Town is accountable to use its revenue efficiently and effectively to provide the highest quality of service to its residents and taxpayers.

Overall, the 2019 projected results for the three major funds and most of the special district funds will exceed the budgets. Fund balances are strong for most funds and a plan to replenish those that do not meet the minimum goals has been outlined below. A recommended budget amendment resolution is attached to align certain budget lines with projections.

A brief overview of the projected FY 2019 revenues and expenditures for the three major funds has been provided below.

General Fund Townwide:

Revenues:

The Town has collected 99.08% of the 2019 County and Town taxes due consistent to 99.14% collected at the same time last year. Recreational program revenue is anticipated to exceed budget while mortgage tax revenue is anticipated to fall short of budget. The Town's first mortgage tax payment is 9% less than last year's payment. State/Federal aid will be lower than budgeted primarily because participation in the senior programs is not at budgeted levels and correspondingly there will be an offsetting expense savings. Tax penalties collected have exceeded the annual budget and will substantially exceed the budget by 40%. As a result of

improving interest rates and a strong economy, investment income is anticipated to be substantially higher than budgeted. Street opening permit fee revenue is anticipated to exceed the budget as a result of on-going utility work that is coming to an end. Total revenue for the General Fund for the year is expected to exceed the budgeted revenue by \$248,000.

Expenses:

Based on current positions, there will be a savings in the payroll and benefit line as a result of vacancies. It is estimated that there will be a savings in various contractual lines- the most significant are consulting services and service contracts. Debt service will need additional funding to meet annual costs.

The 2019 budget anticipated the use of \$1.5m from fund balance. Based on the current projection, \$517k will be needed at a net savings of \$1.0 million overall.

GENERAL FUND				
	2019 Budget	Year-to-Date 6/30/19	2019 Projected	Projected Budget Variance
REVENUE:				
Real Property Taxes	\$ 4,611,982	\$ 4,608,982	\$ 4,608,982	\$ (3,000)
Departmental Income	3,037,900	1,686,851	3,139,900	102,000
Mortgage Tax	1,350,000	-	1,114,000	(236,000)
State Aid/Federal Aid	1,168,589	646,581	1,125,680	(42,909)
Penalties- Property Taxes	500,000	585,959	700,000	200,000
Use of Money/Property	360,000	283,269	575,000	215,000
Fines/Forfeitures	300,000	140,131	280,000	(20,000)
Other	209,112	192,643	221,752	12,640
Street Opening Permits/Licenses	50,300	49,080	70,300	20,000
Total Revenue	\$ 11,587,883	\$ 8,193,496	\$ 11,835,614	\$ 247,731
EXPENDITURES				
Personnel Services	\$ 5,054,787	\$ 2,122,266	\$ 4,814,838	239,949
Employee Benefits	2,397,450	1,126,605	\$ 2,278,422	119,028
Contractual/Equipment	3,961,532	1,563,243	\$ 3,522,077	439,455
Debt Service	1,076,813	484,165	\$ 1,089,811	(12,998)
Transfers Out	647,875	647,875	\$ 770,075	(122,200)
Total Expenditures	\$ 13,138,457	\$ 5,944,154	\$ 12,475,223	\$ 663,234
Use of Fund Balance	\$ (1,550,574)	\$ 2,249,342	\$ (639,609)	\$ 910,965

Part Town Fund:

Revenues: It is anticipated that revenues will exceed the budget based on historical and current revenue trends. The most significant increases include sales tax revenue as a result of increased sales revenue, reimbursement for police special duty overtime that is included in the Departmental Income line. Other Revenue includes the one time recording of old permit balances per adopted budget amendment resolutions. Licenses/Permits includes building/street opening permits that are trending higher than anticipated as a result of the strong economy and renovation projects. Additional sales tax revenue as a result of the newly adopted legislation has not been included in this projection.

Expenses: Personnel and benefits savings have resulted from vacancies and rehire savings. This trend is most prevalent in the Police Department. You will note that the projected salaries and benefits will exceed the budget as the reimbursements for special duty overtime are no longer netted in the expense account but reported as Other Revenue. A recommended budget amendment has been provided for this. Contractual/Equipment savings is a result of various budget line item savings.

The 2019 budget anticipated the use of \$495k from fund balance. Based on the current projection, a surplus of \$302k is anticipated or a net savings to budget of \$862k if the current trends continue.

PART TOWN FUND				
	2019 Budget	Year-to-Date 6/30/19	2019 Projected	Projected Budget Variance
REVENUE:				
Real Property Taxes	\$ 9,859,314	\$ 9,850,712	\$ 9,850,712	\$ (8,602)
Sales Tax	\$ 1,800,000	\$ 473,203	\$ 1,994,000	\$ 194,000
Departmental Income	196,800	268,126	549,800	353,000
Fines/Forfeitures	5,000	1,750	7,000	2,000
Other Revenue	5,200	133,723	136,565	131,365
Licenses/Permits	638,000	558,130	982,000	344,000
Interfund Transfers	118,970	16,400	118,970	-
Total Revenue	\$ 12,623,284	\$ 11,302,044	\$ 13,639,047	\$ 1,015,763
EXPENDITURES				
Personnel Services	\$ 5,864,288	\$ 3,106,263	\$ 6,140,220	(275,932)
Employee Benefits	4,310,800	2,224,293	4,294,190	16,610
Contractual/Equipment	2,467,460	576,841	2,360,072	107,388
Debt Service	167,387	92,392	168,843	(1,456)
Transfers Out	308,997	308,997	308,997	-
Total Expenditures	\$ 13,118,932	\$ 6,308,786	\$ 13,272,322	\$ (153,390)
Use of Fund Balance	\$ (495,648)	\$ 4,993,258	\$ 366,725	\$ 862,373

Highway Fund:

Revenues: Overall revenues will slightly exceed the budget. State Aid CHIPS funding will exceed the budget that will provide additional funding for the capital road repair projects. Other Revenue includes the sale of equipment and insurance recoveries and will exceed budget. A budget shortfall for interfund fuel/vehicle charges is offset by related contractual expense savings.

Expenses: Personnel and benefit savings in the road maintenance budget are anticipated in the overtime and part time budget lines. Contractual and equipment savings is largely a result of conservative budgeting for fuel price fluctuations and vehicle repair expenses. Debt service is higher than budgeted based on the bonds that were issued at the end of 2018.

The 2019 budget anticipated the use of \$32k from fund balance. Based on the current projection, a surplus of \$120k is anticipated or a net savings to budget of \$152k if the current trends continue.

HIGHWAY FUND				
	2019 Budget	Year-to-Date 6/30/19	2019 Projected	Projected Budget Variance
REVENUE:				
Real Property Taxes	\$ 4,974,606	\$ 4,970,265	\$ 4,970,265	\$ (4,341)
Departmental Income	110,000	78,161	126,533	16,533
State Aid (CHIPS)	85,000	-	119,000	34,000
Other Revenue	21,650	78,675	80,150	58,500
Interfund Revenues	360,250	175,213	291,000	(69,250)
Total Revenue	\$ 5,551,506	\$ 5,302,314	\$ 5,586,948	\$ 35,442
EXPENDITURES				
Personnel Services	\$ 1,883,063	\$ 961,153	\$ 1,850,663	32,400
Employee Benefits	1,565,900	900,370	1,534,243	31,657
Contractual/Equipment	1,283,840	573,023	1,179,960	103,880
Debt Service	760,323	460,500	778,581	(18,258)
Transfers Out	90,500	90,500	90,500	-
Total Expenditures	\$ 5,583,626	\$ 2,985,546	\$ 5,433,947	\$ 149,679
Use of Fund Balance	\$ (32,120)	\$ 2,316,768	\$ 153,001	\$ 185,121

FUND BALANCES

The Town's Fund Balance Policy provides for the fund balance in each district to be maintained at 15-25% of the subsequent year's budget appropriations to protect against cash flow shortfalls and to maintain a stable budget. The fund balances are reviewed on an annual basis and will be monitored quarterly based on projected results for the year to ensure compliance with the policy.

Currently, the Streetlighting District will in compliance with the fund balance policy as a result of electricity cost savings and an anticipated refund. The General Fund, Part Town Fund, Ambulance District and the Water Fund are projected to have fund balances above the 25% maximum balance per the policy. As a result, certain capital projects will be funded through the use of fund balance rather than the issuance of bonds saving taxpayer dollars.

The Fire District, Highway Fund, Garbage Fund and Sewer Fund are projected to have fund balances below the 15% minimum targeted balance. These balances will be restored using a number of strategies over the next few years including cost containment, reimbursements and tax levy as needed.

FUND BALANCES						
Fund	Unassigned Fund Balance @ 1/1/19	2019 Projected Revenue	2019 Projected Expenses	2019 Projected Unassigned Fund Balance @ 12/31/19	Fund Balance % of 2019 Appropriations	Fund Balance Policy Compliance
Street Lighting	(15,976)	301,311	234,653	50,682	17%	Yes
General Fund	\$ 6,308,131	\$ 11,835,614	\$ 12,475,223	5,668,522	45%	Over max 25%
Part Town	4,175,371	13,639,047	13,272,322	4,542,096	35%	Over max 25%
Ambulance District	366,422	1,709,664	1,518,135	557,951	35%	Over max 25%
Water Fund	1,675,842	966,000	465,224	2,176,618	479%	Over max 25%
Fire District	602,873	3,934,114	4,240,529	296,458	8%	No- Min 15%
Highway	664,414	5,586,948	5,433,947	817,415	15%	No- Min 15%
Garbage District	130,047	2,208,811	2,175,941	162,917	7%	No- Min 15%
Sewer District	226,590	280,000	469,471	37,119	8%	No- Min 15%
Total Revenue	\$ 14,133,714	\$ 40,461,509	\$ 40,285,445	\$ 14,309,778		



Town of Mamaroneck

Town Center

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Office of the Comptroller

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Memorandum

To: Stephen Altieri, Town Administrator
Town Board Members

From: Tracy Yogman, Town Comptroller

Date: August 7, 2019

Re: Q2 2019 Budget Amendments

As a result of the quarterly review of the budget, the following budget amendments are recommended based on spending through June 2019 and anticipated expenses in the next quarter:

Item

1. Town Clerk- A budget transfer is needed to move available funds from the Salaries line to the Salaries- Part Time budget line for part time employees, the Overtime Line for a small amount of overtime paid and for work on the Town Code.
2. Comptroller- As a result of a vacancy earlier in the year and a temporary leave in a vital position, overtime expense has been incurred and is over budget. A budget amendment is recommended.
3. Information Technology- A budget transfer is needed to move available funds from the Salaries line to the Salaries- Part Time budget line for part time employees in both the General Fund and the Part Town Fund to cover a vacancy.
4. Tax Certioraris- A budget transfer for a significant tax cert is needed from contingency in certain funds.

Item #

5. Cemeteries- Funds are needed for restoration of the Delancey Burial Ground from savings in the service contract line.
6. Workers Compensation- A funding transfer from savings in the health/dental insurance budget lines are needed for the annual workers comp premium that is slightly over budget for 2019.
7. Debt Service- Principle and interest on the bond payments is higher than originally estimated in the budget and requires funding in certain funds from budget lines that will have a savings.
8. Police Dept- Funding is needed for clothing allowance and law books that are slightly over estimated budgets. As reported on quarterly budget memos, special duty overtime is now reported in a separate line and requires a budget transfer for the revenue and expenses with no net effect on the budget.
9. Building/Safety Inspections- Part time Salary line requires funding from savings in the full-time salary line.
10. Highway District Fund- Drainage repairs requires a small transfer from the Patching budget line for current expenditures.
11. Ambulance District- Paramedic Temporary Services requires a budget transfer from the EMT budget line based on staffing schedules. Diesel fuel and physical exams required a small budget amendment.
12. Debt Service Fund- Debt service transfers from various funds to make debt service payments through year end.
13. Water District- Budget transfer for savings in the debt service budget lines that correspond to the debt service fund transfers.

REQUESTED ACTION:**The following budget amendments are recommended:**

BUDGET AMENDMENT					
Item #	GENERAL TOWN WIDE FUND (FUND A):				Amount
1	Expense	A.1410.1010	Town Clerk- Salaries	From	\$ 15,532
	Expense	A.1410.4017	Town Clerk- Seminars/Conferences	From	1,500
	Expense	A.1410.1021	Town Clerk-Part Time Salaries	To	13,000
	Expense	A.1410.1015	Overtime	To	1,032
	Expense	A.1410.4112	Town Code	To	3,000
2	Expense	A1320-4107	Independent Audit	From	\$ 7,800
	Expense	A1315-4101	Tax Bills	From	7,000
	Expense	A5010-1010	Highway-Salaries	From	10,200
	Expense	A1315.1015	Comptroller-Overtime	To	25,000
3	Expense	A.1680.1010	Information Technology- Salaries	From	\$ 27,964
	Expense	A.1680.1021	Information Technology- Part Time Salaries	To	27,964
4	Expense	A1900.4050	Contingency	From	\$ 15,000
	Expense	A1900.1930	Tax Certiorais	To	15,000
5	Expense	A.8810.4002	Cemeteries- Service Contracts	From	\$ 3,400
	Expense	A.8810.4100	Cemeteries- Grounds Repairs	To	3,400
6	Expense	A.9000.9060	Health Insurance	From	\$ 2,180
	Expense	A.9000.9040	Workers Comp	To	2,180
7	Expense	A1900.4050	Contingency	From	\$ 13,000
	Expense	A.9900.9960	Transfer to Debt- Prinicipal	To	2,398
	Expense	A.9900.9970	Transfer to Debt- Interest	To	10,602
PART TOWN FUND (FUND B):					
3	Expense	B.1680.1010	Information Technology- Salaries	From	\$ 11,900
	Expense	B.1680.4018	Computer Software Maint & Support	From	1,310
	Expense	B.1680.4018	Computer Software Maint & Support	From	1,000
	Expense	B.1680.1021	Information Technology- Part Time Salaries	To	13,210
	Expense	B.1680.4017	Seminars/Conferences	To	775
	Expense	B.1680.4023	Travel Expenses	To	225
8	Revenue	B.0000.1529	Police- Special Duty Overtime Reimb	Increase	\$ 350,000
	Expense	B.3120.1029	Police- Special Duty Overtime Expense	Increase	350,000
	Expense	B.3120.1010	Police- Salaries	From	1,250
	Expense	B.3120.1029	Police- Clothing Allowance	To	1,250
	Expense	B.3120.44186	Police- Prof Development	From	305
	Expense	B.3120.4040	Police- Law Books	To	305
4	Revenue	B.0000.1162	Sales Tax	Increase	\$ 53,000
	Expense	B.1900.1930	Tax Certiorais	Increase	53,000

	<u>BUDGET AMENDMENT</u>				
<u>Item #</u>	<u>PART TOWN FUND (FUND B):</u>				Amount
9	Expense	B.3620.1010	Buildings- Salaries	From	\$ 39,000
	Expense	B.3620.1021	Buildings- Part time	To	39,000
6	Expense	B.9000.9070	Dental Insurance	From	\$ 7,700
	Expense	B.9000.9040	Workers Comp	To	1,800
	Expense	B.9000.9041	Workers Comp-Police	To	5,900
7	Expense	B.1900.4050	Contingency	From	\$ 1,456
	Expense	B.9900.9960	Transfer to Debt- Prinipcal	To	268
	Expense	B.9900.9970	Transfer to Debt- Interest	To	1,188
<u>Item #</u>	<u>HIGHWAY FUND (FUND DB):</u>				
4	Expense	DB.1900.4050	Contingency	Decrease	\$ 2,500
	Expense	DB.1900.4275	Organic Waste Disposal	Decrease	1,744
	Expense	DB.1900.1930	Tax Certiorais	Increase	55,000
	Revenue	DB.0000.2665	Sale of Equipment	Increase	8,242
	Revenue	DB.0000.2680	Insurance Recoveries	Increase	35,000
	Revenue	DB.0000.2213	Road Services- City NR	Increase	7,514
7	Expense	DB.9900.9960	Transfer to Debt- Prinipcal	Increase	\$ 3,366
	Expense	DB.9900.9970	Transfer to Debt- Interest	Increase	14,892
	Revenue	DB.0000.2665	Sale of Equipment	Increase	18,258
10	Expense	DB.5110.4232	Highway-Patching	From	\$ 2,500
	Expense	DB.5110.4229	Highway-Drainage Repairs	To	2,500
5	Expense	DB.9000.9060	Health Insurance	From	\$ 865
	Expense	DB.9000.9040	Workers Comp	To	865
<u>Item #</u>	<u>STREET LIGHTING FUND (FUND SL):</u>				
4	Expense	SL.5182.4003	Electricity	From	\$ 4,200
	Expense	SL.5182.4052	Refund of Taxes	To	4,200
<u>Item #</u>	<u>WATER DISTRICT (SW)</u>				
13	Expense	SW.9900.9960	Transfer to Debt- Prinipcal	From	\$ 41,215
	Expense	SW.9900.9970	Transfer to Debt- Interest	From	32,462
	Expense	SW.8340.4050	Contingency	To	73,677

	<u>BUDGET AMENDMENT</u>				
<u>Item #</u>	<u>AMBULANCE DISTRICT (FUND SM)</u>				Amount
4	Expense	SM.4189.4050	Contingency	From	\$ 2,500
	Expense	SM.4189.4052	Refund of Taxes	To	2,500
7	Expense	SM.4190.4003	Electricity	From	\$ 485
	Expense	SM.9900.9960	Transfer to Debt- Principal	To	90
	Expense	SM.9900.9970	Transfer to Debt- Interest	To	395
11	Expense	SM.4190.4003	Electricity	From	\$ 432
	Expense	SM.4189.4340	Temporary Services- EMT	From	26,000
	Expense	SM.4189.4341	Temporary Services- Paramedics	To	26,000
	Expense	SM.4190.4006	Diesel Fuel	To	282
	Expense	SM.4190.4039	Physical Exams	To	150
<u>Item #</u>	<u>REFUSE DISTRICT (FUND SR)</u>				
4	Expense	SR.8160.4251	Joint Commission	From	\$ 14,100
	Expense	SR.8160.4052	Refund of Taxes	To	14,100
7	Expense	SR.8160.4029	Vehicle Repairs	From	\$ 1,986
	Expense	SR.9900.9960	Transfer to Debt- Principal	To	366
	Expense	SR.9900.9970	Transfer to Debt- Interest	To	1,620
<u>Item #</u>	<u>SEWER DISTRICT (FUND SS)</u>				
7	Expense	SS.8120.4035	Consultant Services	From	\$ 15,000
	Expense	SS.8120.4053	TV Inspection	From	2,000
	Expense	SS.8120.4003	Electricity	From	2,000
	Expense	SS.8120.4253	Sewer Construction	From	4,000
	Expense	SS.8120.4254	Manholes	From	5,000
	Expense	SS.8120.1015	Overtime	From	4,560
	Expense	SS.9900.9960	Transfer to Debt- Principal	To	6,005
	Expense	SS.9900.9970	Transfer to Debt- Interest	To	26,555
<u>Item #</u>	<u>Debt Service Fund (V)</u>				
12	Income	V.0000.5031	Transfers from General Fund	Increase	\$ 13,000
	Income	V.0000.5032	Transfers from Part Town	Increase	1,456
	Income	V.0000.5033	Transfers from Highway	Increase	18,258
	Income	V.0000.5034	Transfers from Fire	Increase	10,812
	Income	V.0000.5035	Transfers from Garbage	Increase	1,986
	Income	V.0000.5036	Transfers from Sewer	Increase	32,560
	Income	V.0000.5039	Transfers from Ambulance	Increase	485
	Income	V.0000.5038	Transfers from Water	Decrease	73,677
	Expense	V.9710.6018	2018 Improvement Bonds-Principle	Decrease	28,721
	Expense	V.9710.7018	2018 Improvement Bonds-Interest	Increase	22,789
	Expense	V.9710.7019	Fire District Bonds-Interest	Increase	10,812



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Memorandum

To: Stephen Altieri, Town Administrator
Town Board Members

From: Tracy Yogman, Town Comptroller

Date: August 7, 2019

Re: Q2 2019 Capital Budget Amendment

As a result of the quarterly review of the budget, the following capital budget amendments are recommended based on spending through June 2019:

Item

1. Computer Software- Based on a review of the projects to be bonded, it was determined that fund balance would be used for this project. Funding of \$122k will be transferred from the General Fund-Fund Balance. The bond resolution will be rescinded. A budget amendment to adjust the source of funds and bond cost savings is recommended.
2. Fire Apparatus- Funding of \$11k is needed for change orders that occurred during the assembly of the fire apparatus.
3. Fire Building Improvements- A budget amendment to reflect the bond resolutions for the fire building improvements is recommended.

REQUESTED ACTION:**The following budget amendments are recommended:**

	<u>BUDGET AMENDMENT</u>				
<u>Item #</u>	<u>CAPITAL FUND (FUND H):</u>				Amount
1	Revenue	H.0000.5710.2019.19	Serial bonds	Decrease	\$ 126,400
	Revenue	H.0000.5034.2019.19	Transfer from General Fund	Increase	122,200
	Expense	H.1680.0400.2019.19	Computer Software	Decrease	4,200
2	Expense	H.3410.0400.2015.11	Fire Apparatus	Increase	\$ 11,002
	Revenue	H.0000.5034.2015.11	Transfer from Fire District	Increase	11,002
3	Expense	H.3410.0400.2017.29	Fire Building Improvements	Increase	\$ 186,000
	Expense	H.3410.0400.2019.29	Fire Building Improvements	Increase	2,289,000
	Revenue	H.0000.5710.2017.29	Serial bonds	Increase	186,000
	Revenue	H.0000.5710.2019.29	Serial bonds	Increase	2,289,000
<u>Item #</u>	<u>GENERAL FUND (FUND GF):</u>				
2	Expense	A.9900.9950	Transfer to Capital	Increase	\$ 122,200
	Income	A.0000.5995	Appropriated Fund Balance	Increase	122,200
<u>Item #</u>	<u>FIRE DISTRICT FUND (FUND SF):</u>				
2	Expense	SF.9900.9950	Transfer to Capital	Increase	\$ 11,002
	Income	SF.0000.5995	Appropriated Fund Balance	Increase	11,002



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Memorandum

To: Stephen Altieri, Town Administrator
Fire Board of Commissioners

From: Tracy Yogman, Town Comptroller

Date: August 7, 2019

Re: Fire District Q2 2019 Budget Amendments

As a result of the quarterly review of the budget, the following budget amendments are recommended based on spending through June 2019 and anticipated expenses in the next quarter:

Item#

1. Tax Certioraris- A budget transfer is needed for a significant tax cert from contingency and savings in the equipment rental budget line.
2. The air conditioning system at the firehouse required a new air condenser and expansion valve. A budget transfer from savings in the equipment rental line and an increase in interest earnings is recommended to fund the repair.
3. Computer software and copier leases lines have been created and funding should be transferred from the service contract line.
4. The annual service awards for volunteers was higher than anticipated and will be funded with contingency funds.
5. Debt Service- Interest expense on the bonds was higher than originally anticipated and a budget transfer from contingency is recommended.

REQUESTED ACTION:**The following budget amendments are recommended:**

	<u>BUDGET AMENDMENT</u>				
<u>Item #</u>	<u>FIRE DISTRICT FUND (FUND SF):</u>				
1	Expense	SF.3410.4050	Contingency	From	42,637
	Expense	SF.3410.4051	Equipment Rental	From	7,363
	Expense	SF.1900.1930	Tax Certiorais	TO	\$ 50,000
2	Expense	SF.3410.4051	Equipment Rental	From	7,637
	Expense	SF.3410.4012	Buildings & Grounds Repairs/Maint	To	11,200
	Revenue	SF.0000.2401	Interest Earnings	Increase	3,563
3	Expense	SF.410.4002	Service Contracts	From	\$ 4,155
	Expense	SF.3410.4018	Computer Software & Maint	To	2,575
	Expense	SF.3410.4311	Copier Leases	To	1,580
4	Expense	SF.3410.4050	Contingency	From	11,753
	Expense	SF.9000.9086	Service Awards	To	11,753
5	Expense	SF.3410.4050	Contingency	From	\$ 10,812
	Expense	SF.9900.9970	Transfer to Debt- Interest	To	10,812