

FY 21 Budget Amendment #4 - Second Hearing

	Gov Funds	Enterprise Funds			Total
	Governmental Funds	Water Sewer Fund	Storm Water Fund	Total Enterprise Funds	Total Funds
<u>Budget Thru Amend #3</u>					
<u>Funding</u>					
Revenue/Loans/Trans In	32,641,713	13,849,848	1,903,176	15,753,024	48,394,737
Fund Balance	1,819,443	1,204,717	2,063,183	3,267,900	5,087,343
Total Funding	34,461,156	15,054,565	3,966,359	19,020,924	53,482,080
Expenditure	34,461,156	15,054,565	3,966,359	19,020,924	53,482,080
<u>Amendment #4</u>					
<u>Funding</u>					
Revenue/Loans/Trans In	1,621,800	-	-	-	1,621,800
Fund Balance	23,100	-	-	-	23,100
Total Funding	1,644,900	-	-	-	1,644,900
Expenditure	1,644,900	-	-	-	1,644,900
<u>Budget Thru Amend #4</u>					
<u>Funding</u>					
Revenue/Loans/Trans In	34,263,513	13,849,848	1,903,176	15,753,024	50,016,537
Fund Balance	1,842,543	1,204,717	2,063,183	3,267,900	5,110,443
Total Funding	36,106,056	15,054,565	3,966,359	19,020,924	55,126,980
Expenditure	36,106,056	15,054,565	3,966,359	19,020,924	55,126,980

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Governmental Funds										
	General Fund	CRA Fund	Safe Neighborhood Capital Fund	People's Transportation Plan Fund	Town Center Fund	Debt Service Fund	Special Law Enforcement Fund	Insurance Service Fund	Information Technology Service Fund	Total Gov Funds
<u>Budget - Thru Amend #3</u>										
<u>Funding</u>										
Revenue/Loans/Trans In Fund Balance	20,907,663 830,777	1,046,910	1,175,780	1,938,140 883,166	890,469	3,011,857	-	2,949,159	721,735	32,641,713 1,819,443
Total Funding	21,738,440	1,046,910	1,175,780	2,821,306	890,469	3,011,857	105,500	2,949,159	721,735	34,461,156
Expenditure	21,738,440	1,046,910	1,175,780	2,821,306	890,469	3,011,857	105,500	2,949,159	721,735	34,461,156
<u>Amendment #4</u>										
<u>Funding</u>										
Revenue/Loans/Trans In Fund Balance	1,621,800	-	-	-	-	-	23,100	-	-	1,621,800 23,100
Total Funding	1,621,800	-	-	-	-	-	23,100	-	-	1,644,900
Expenditure	1,621,800	-	-	-	-	-	23,100	-	-	1,644,900
<u>Budget Thru Amend #4</u>										
<u>Funding</u>										
Revenue/Loans/Trans In Fund Balance	22,529,463 830,777	1,046,910	1,175,780	1,938,140 883,166	890,469	3,011,857	-	2,949,159	721,735	34,263,513 1,842,543
Total Funding	23,360,240	1,046,910	1,175,780	2,821,306	890,469	3,011,857	128,600	2,949,159	721,735	36,106,056
Expenditure	23,360,240	1,046,910	1,175,780	2,821,306	890,469	3,011,857	128,600	2,949,159	721,735	36,106,056

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General Fund

	Budget Thru Amend #3	Amendment #4	Budget Thru Amend #4
<u>Funding</u>			
Revenue/Loans/Trans In	20,907,663	1,621,800	22,529,463
Fund Balance	830,777	-	830,777
Total Funding	21,738,440	1,621,800	23,360,240
<u>Expenditure</u>			
Commission	134,581	-	134,581
City Manager	610,131	68,000	678,131
General Fund Non-Department	8,828,194	1,372,782	10,200,976
Human Resources	319,117	5,677	324,794
Clerk	403,320	(3,867)	399,453
Attorney	645,000	(200,000)	445,000
Finance	912,638	(220,192)	692,446
Planning & Community Dev	293,922	-	293,922
Building & Licenses	420,825	41,400	462,225
Parks & Recreation	799,842	-	799,842
Police	5,249,142	558,000	5,807,142
Code Enforcement	330,280	-	330,280
Public Works - Admin	361,789	-	361,789
Public Works - Bldg Maintenance	710,583	-	710,583
Public Works - Streets	852,091	-	852,091
Public Works - Trash	186,886	-	186,886
Public Works - Vehicle Maintenance	680,099	-	680,099
Total Expenditure	21,738,440	1,621,800	23,360,240

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#	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
1	General Fund Revenue							
	Gen Fund	Rev	001-322110	Building Permits	240,000	1,343,800	1,583,800	Very conservative Permits revenue budget in face of pandemic uncertainty. Greatly exceeded. Code revenue in response to lien amnesty program. Offset added to Contingency.
	Gen Fund	Rev	001-354109	Code Enforcement Citation	-	278,000	278,000	
	Non-Dept	Exp	19-519390	Contingency	1,096,224	1,621,800	2,718,024	
2	City Manager's - Office Compensation							
	Mgr Off	Exp	12-512110	Salaries - Executive	270,738	5,500	276,238	Minor year-end adjustments. Retirement increase related to prior year adjustment reported in current year.
	Mgr Off	Exp	12-512120	Salaries - Regular	167,131	6,000	173,131	
	Mgr Off	Exp	12-512130	Salaries - Part-Time	-	5,000	5,000	
	Mgr Off	Exp	12-512140	Salaries - Overtime	-	500	500	
	Mgr Off	Exp	12-512210	FICA	31,473	200	31,673	
	Mgr Off	Exp	12-512220	Retirement	73,241	36,000	109,241	
	Mgr Off	Exp	12-512230	Life And Health Insurance	37,237	14,000	51,237	
	Non-Dept	Exp	19-519390	Contingency *	2,718,024	(67,200)	2,650,824	
	* Budget Adjusted From Prior Amendment							
3	City Manager's Office - Operating Expense							
	Mgr Off	Exp	12-512510	Office Supplies	5,000	800	5,800	Minor adjustment for Office Supplies
	Non-Dept	Exp	19-519390	Contingency *	2,650,824	(800)	2,650,024	
	* Budget Adjusted From Prior Amendments							
4	City Clerk - Compensation							
	Clerk	Exp	16-512120	Salaries - Regular	118,045	(8,567)	109,478	Minor compensation adjustments
	Clerk	Exp	16-512140	Salaries - Overtime	-	400	400	
	Clerk	Exp	16-512210	FICA	15,403	(700)	14,703	
	Clerk	Exp	16-512220	Retirement	35,710	1,500	37,210	
	Clerk	Exp	16-512230	Life And Health Insurance	29,814	3,500	33,314	
	Non-Dept	Exp	19-519390	Contingency *	2,650,024	3,867	2,653,891	
	* Budget Adjusted From Prior Amendment							
5	Leave Payout - Departing Employees							
	Non-Dept	Exp	19-581922	Sick Annual Leave Reserve	205,000	(205,000)	-	Cash payment for unused leave for departing employees recorded in Compensation rather than budgeted account
	Non-Dept	Exp	19-519390	Contingency *	2,653,891	205,000	2,858,891	
	* Budget Adjusted From Prior Amendments							

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#	Amendment Details			Budget	Adj	Revised	
6	<u>HR - Compensation</u>						
HR	Exp	13-513110	Salaries - Executive	77,296	13,731	91,027	
HR	Exp	13-513120	Salaries - Regular	63,521	2,573	66,094	
HR	Exp	13-513140	Salaries - Overtime	-	300	300	
HR	Exp	13-513210	FICA	10,779	873	11,652	
HR	Exp	13-513225	Retirement - Penalty	10,000	13,000	23,000	
HR	Exp	13-513230	Life And Health Insurance	15,780	2,000	17,780	
Non-Dept	Exp	19-519390	Contingency *	2,858,891	(32,477)	2,826,414	
* Budget Adjusted From Prior Amendments							
7	<u>HR - Operating Expense</u>						
HR	Exp	13-513311	Employee Physicals	5,000	800	5,800	
HR	Exp	13-513312	Other Professional Services	24,900	(24,900)	-	
HR	Exp	13-513540	Pubs/Subs/Membership	2,057	300	2,357	
HR	Exp	13-513542	Employee Training	5,000	(3,000)	2,000	
Non-Dept	Exp	19-519390	Contingency *	2,826,414	26,800	2,853,214	
* Budget Adjusted From Prior Amendments							
8	<u>Finance - Compensation</u>						
Finance	Exp	17-513110	Salaries - Executive	60,942	(60,942)	-	
Finance	Exp	17-513120	Salaries - Regular	295,967	(87,000)	208,967	
Finance	Exp	17-513140	Salaries - Overtime	-	3,000	3,000	
Finance	Exp	17-513210	FICA	28,090	(12,000)	16,090	
Finance	Exp	17-513220	Retirement	36,791	(17,500)	19,291	
Finance	Exp	17-513230	Life And Health Insurance	32,548	(2,000)	30,548	
Finance	Exp	17-513320	Accounting & Auditing	82,000	(43,750)	38,250	
Non-Dept	Exp	19-519390	Contingency *	2,853,214	220,192	3,073,406	
* Budget Adjusted From Prior Amendments							
9	<u>Finance - Operating Expense</u>						
Finance	Exp	17-513312	Other Professional Services	317,500	20,000	337,500	
Finance	Exp	17-513528	Software Licensing	20,000	(20,000)	-	
Extra consultant activity required due to vacancies. Offset by software savings.							

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#	Amendment Details			Budget	Adj	Revised		
10	<u>General Fund - Non-Dept</u>							
	Non-Dept	Exp	19-519312	Other Professional Services	144,350	28,000	172,350	Other Professional Services increased primarily due to additional marketing expense. Increase CARES Act expenditures to be covered by additional grant revenues not yet received. Remainder are minor year-end adjustments.
	Non-Dept	Exp	19-519430	Electric Gas Water	175,000	3,000	178,000	
	Non-Dept	Exp	19-519440	Rentals & Leases	36,451	(6,000)	30,451	
	Non-Dept	Exp	19-519461	Repair & Maintenance - Bldg	-	1,640	1,640	
	Non-Dept	Exp	19-519493	General Expenses	4,000	100	4,100	
	Non-Dept	Exp	19-519540	Pubs/Subscriptions/Memberships	-	1,275	1,275	
	Non-Dept	Exp	19-525380	CARES Grocery Gift Card	1,600,100	37,000	1,637,100	
	Non-Dept	Exp	19-525381	CARES Other Contract Services	60,000	120,000	180,000	
	Non-Dept	Exp	19-525382	CARES Payroll Reimbursement	40,000	(40,000)	-	
	Non-Dept	Exp	19-525383	CARES Other Programs	-	40,005	40,005	
	Non-Dept	Exp	19-519390	Contingency *	3,073,406	(185,020)	2,888,386	

* Budget Adjusted From Prior Amendments

11	<u>Police - Compensation</u>							
	Pol-CID	Exp	20-521120	Salaries - Regular	310,010	200,000	510,010	Holiday Pay, significant Overtime, leave cash out from departing employees and PBA contract permitting sale of excess sick leave.
	Pol-CID	Exp	20-521140	Salaries - Overtime	20,000	64,000	84,000	
	Pol-CID	Exp	20-521150	Longevity	3,000	1,000	4,000	
	Pol-CID	Exp	20-521210	FICA	25,475	16,000	41,475	
	Pol-CID	Exp	20-521220	Retirement	75,365	48,000	123,365	
	Pol-CID	Exp	20-521230	Life And Health Insurance	30,252	32,000	62,252	
	Pol-Ptr	Exp	22-521120	Salaries - Regular	2,148,070	355,000	2,503,070	
	Pol-Ptr	Exp	22-521140	Salaries - Overtime	85,000	14,000	99,000	
	Pol-Ptr	Exp	22-521150	Longevity	30,500	(18,000)	12,500	
	Pol-Ptr	Exp	22-521210	FICA	173,164	22,000	195,164	
	Pol-Ptr	Exp	22-521220	Retirement	553,443	(3,000)	550,443	
	Pol-Ptr	Exp	22-521225	FRS Penalty	20,000	(20,000)	-	
	Pol-Ptr	Exp	22-521230	Life And Health Insurance	276,717	21,000	297,717	
	Pol-Chief	Exp	26-521110	Salaries - Executive	323,239	(160,000)	163,239	
	Pol-Chief	Exp	26-521120	Salaries - Regular	46,518	3,000	49,518	
	Pol-Chief	Exp	26-521210	FICA	28,287	(12,000)	16,287	
	Pol-Chief	Exp	26-521220	Retirement	83,684	(44,000)	39,684	
	Pol-Chief	Exp	26-521230	Life And Health Insurance	26,331	(7,000)	19,331	
	Pol-Admin	Exp	36-521120	Salaries - Regular	212,974	13,000	225,974	
	Pol-Admin	Exp	36-521130	Salaries - Part Time	98,714	18,000	116,714	
	Pol-Admin	Exp	36-521140	Salaries - Overtime	1,000	8,000	9,000	
	Pol-Admin	Exp	36-521210	FICA	22,156	4,000	26,156	
	Pol-Admin	Exp	36-521220	Retirement	29,569	500	30,069	
	Pol-Admin	Exp	36-521230	Life And Health Insurance	35,633	2,500	38,133	
	Non-Dept	Exp	19-519390	Contingency *	2,888,386	(558,000)	2,330,386	

* Budget Adjusted From Prior Amendments

Exhibit "A"

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#	<u>Amendment Details</u>			<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
12	<u>Police Patrol - Operating Expense</u>						
Pol-Ptrl	Exp	22-521520	Operating Expense	32,100	1,000	33,100	Miscellaneous year-end adjustments
Pol-Ptrl	Exp	22-521521	Clothing & Uniform Expense	19,040	1,500	20,540	
Pol-Ptrl	Exp	22-521541	Educational Costs	18,500	4,000	22,500	
Pol-Ptrl	Exp	22-521648	Auto Lease	263,500	(6,500)	257,000	
13	<u>Police Admin - Operating Expense</u>						
Pol-Admin	Exp	36-521493	General Expenses	11,000	1,500	12,500	Miscellaneous year-end adjustments
Pol-Admin	Exp	36-521510	Office Supplies	8,000	5,000	13,000	
Pol-Admin	Exp	36-521541	Educational Costs	5,000	2,000	7,000	
Pol-Admin	Exp	36-521528	Software Maintenance	168,941	(8,500)	160,441	
14	<u>Code Enforcement - Compensation</u>						
Code	Exp	23-521120	Salaries - Regular	219,217	5,000	224,217	Miscellaneous year-end adjustments
Code	Exp	23-521220	Retirement	22,205	(5,000)	17,205	
15	<u>City Attorney</u>						
Attrny	Exp	28-514312	Other Professional Services	400,000	(150,000)	250,000	Reduced General Fund legal activity
Attrny	Exp	28-514380	Settlement Fees	53,000	(50,000)	3,000	
Non-Dept	Exp	19-519390	Contingency *	2,330,386	200,000	2,530,386	
* Budget Adjusted From Prior Amendments							
16	<u>Building & Licenses</u>						
Bldg & Lic	Exp	30-524110	Salaries - Executive	155,395	7,000	162,395	Increased Executive Salary due to Community
Bldg & Lic	Exp	30-524120	Salaries Regular	68,069	34,500	102,569	Development Director assigned to oversee Building &
Bldg & Lic	Exp	30-521140	Salaries - Overtime	-	400	400	Licenses. Increased Regular Salary due to adding a
Bldg & Lic	Exp	30-524210	FICA	23,862	2,000	25,862	Permitting Supervisor to focus on department operational
Bldg & Lic	Exp	30-524220	Retirement	31,195	2,500	33,695	issues.
Bldg & Lic	Exp	30-524230	Life And Health Insurance	21,236	12,000	33,236	
Bldg & Lic	Exp	30-524312	Other Professional Services	17,000	(17,000)	-	
Non-Dept	Exp	19-519390	Contingency *	2,530,386	(41,400)	2,488,986	
* Budget Adjusted From Prior Amendments							
17	<u>Public Works - Admin - Compensation</u>						
PW - Admin	Exp	32-541110	Salaries - Executive	68,964	1,000	69,964	Miscellaneous year-end adjustments
PW - Admin	Exp	32-541120	Salaries - Regular	201,829	(3,600)	198,229	
PW - Admin	Exp	32-541140	Salaries - Overtime	-	300	300	
PW - Admin	Exp	32-541230	Life And Health Insurance	26,172	2,000	28,172	
PW - Admin	Exp	32-541510	Office Supplies	3,000	300	3,300	

Exhibit "A"

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#	Amendment Details			Budget	Adj	Revised		
18	<u>Wastewater Collection & Transmission -Operating Expense</u>							
	Sewer	Exp	35-535120	Salaries - Regular	157,000	(60,000)	97,000	
	Sewer	Exp	35-535140	Salaries - Overtime	6,000	1,500	7,500	
	Sewer	Exp	17-535230	Life And Health Insurance	31,160	(17,000)	14,160	
	Sewer	Exp	35-535312	Other Professional Services	390,000	(150,000)	240,000	
	Sewer	Exp	35-535432	Sewage Disposal	2,800,700	150,000	2,950,700	
	Sewer	Exp	35-535523	Maintenance	76,000	(30,300)	45,700	
	Sewer	Exp	35-535555	Small Tools & Supplies	1,000	2,800	3,800	
	Sewer	Exp	35-535640	Machinery & Equipment	78,349	28,000	106,349	
	WS-Fin	Exp	61-513992	Contingency	179,576	75,000	254,576	
19	<u>PW - Building Maintenance - Compensation</u>							
	Bldg Maint	Exp	39-541120	Salaries-Regular	141,733	4,500	146,233	
	Bldg Maint	Exp	39-541140	Salaries - Overtime	6,000	1,000	7,000	
	Bldg Maint	Exp	39-541461	Building Repair & Maintenance	230,172	3,000	233,172	
	Bldg Maint	Exp	39-541640	Machinery & Equipment	253,400	(8,500)	244,900	
20	<u>PW - Roads & Streets - Operating Expense</u>							
	Rds & Strts	Exp	41-541120	Salaries-Regular	221,529	(17,000)	204,529	
	Rds & Strts	Exp	41-541140	Salaries - Overtime	2,000	14,000	16,000	
	Rds & Strts	Exp	41-541340	Other Contracted Services	211,000	3,000	214,000	
	Rds & Strts	Exp	41-541440	Rentals & Leases	1,000	4,000	5,000	
	Rds & Strts	Exp	41-541521	Clothing & Uniform Expense	500	1,500	2,000	
	Rds & Strts	Exp	41-541530	Road Materials & Supplies	37,000	16,000	53,000	
	Rds & Strts	Exp	41-541640	Machinery & Equipment	115,500	(21,500)	94,000	
21	<u>Not Used</u>							
22	<u>PW - Vehicle Maintenance - Compensation</u>							
	Vhcl Maint	Exp	49-541120	Salaries-Regular	135,395	(4,500)	130,895	
	Vhcl Maint	Exp	49-541140	Salaries - Overtime	-	4,500	4,500	
23	<u>PW - Trash - Compensation</u>							
	Trash	Exp	50-541120	Salaries Regular	36,018	500	36,518	
	Trash	Exp	50-521140	Salaries - Overtime	-	3,000	3,000	
	Trash	Exp	50-541210	FICA	2,755	400	3,155	
	Trash	Exp	50-534340	Other Contracted Services	50,000	(3,900)	46,100	

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#	Amendment Details			Budget	Adj	Revised		
24	Water-Sewer Finance - Utility Billing - Operating Expense - Legal Expense							
	WS-UB	Exp	61-513120	Salaries - Regular	198,961	(20,000)	178,961	EXTREMELY CONSERVATIVE ESTIMATE OF ADDITIONAL BILLING ISSUES LEGAL FEES FOR REMAINDER OF FISCAL YEAR. Other Contracted Services increased due to continuing Finance Department vacancies. Remainder are minor year-end adjustments.
	WS-UB	Exp	61-513130	Salaries - Part Time	22,253	(20,000)	2,253	
	WS-UB	Exp	61-513320	Accounting & Auditing	57,500	(32,000)	25,500	
	WS-UB	Exp	61-513340	Other Contracted Services	388,320	115,000	503,320	
	WS-UB	Exp	61-513493	General Expenses	1,000	3,000	4,000	
	WS-UB	Exp	61-514370	Legal Counsel	275,000	125,000	400,000	
	WS-UB	Exp	61-533529	Credit Card Fee	5,000	20,000	25,000	
	WS-Fin	Exp	61-513992	Contingency	254,576	(191,000)	63,576	
	* Budget Adjusted From Prior Amendments							
25	Town Center - Operating Expense							
	Twn Cntr	Exp	62-519120	Salaries - Regular	30,109	(4,800)	25,309	Miscellaneous year-end adjustments
	Twn Cntr	Exp	62-519140	Salaries - Overtime	-	100	100	
	Twn Cntr	Exp	62-519340	Other Contracted Services	357,725	3,000	360,725	
	Twn Cntr	Exp	62-519430	Electric, Gas, Water	112,000	1,000	113,000	
	Twn Cntr	Exp	62-519461	Repair & Maintenance - Building	55,000	5,000	60,000	
	Twn Cntr	Exp	62-519494	Real Estate Tax	160,000	(4,300)	155,700	
26	Water-Sewer - Service Line - Operating Expense							
	WS-Svc Ln	Exp	63-533462	Repair And Maintenance	50,000	(8,600)	41,400	Purchase of small utility task vehicle
	WS-Svc Ln	Exp	63-533495	Machinery & Equipment	-	100	100	
	WS-Svc Ln	Exp	63-533641	Equipment	11,000	8,500	19,500	
27	Water-Sewer - Water Distribution - Operating Expense							
	WS-Wtr Dis	Exp	64-533312	Other Professional Services	28,000	7,000	35,000	Savings in purchasing of water permits strengthening of Water-Sewer Contingency
	WS-Wtr Dis	Exp	64-533433	Purchase Of Water	1,531,870	(200,000)	1,331,870	
	WS-Wtr Dis	Exp	64-533440	Rentals & Leases	1,500	2,000	3,500	
	WS-Fin	Exp	61-513992	Contingency	63,576	191,000	254,576	
	* Budget Adjusted From Prior Amendments							
28	Special Law Enforcement - Operating Expense							
	SLE	Exp	65-521641	Automotive Equipment	-	22,600	22,600	Fitting out of Police vehicles. Remainder is minor year-end adjustment.
	SLE	Exp	65-521644	Public Safety Equipment	-	500	500	
	SLE	Trf-In	165-383010	Use Of Fund Balance	105,500	23,100	128,600	

Exhibit "A"

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#	<u>Amendment Details</u>				<u>Budget</u>	<u>Adj</u>	<u>Revised</u>	
29	<u>Parks & Recreation - Compensation</u>							
	Prks & Rec	Exp	72-572110	Salaries - Executive	70,574	88,000	158,574	Two senior Parks & Recreation employees departed with unused leave payouts of \$102,000. Reported here rather than where it had been budgeted. Overtime occurred in support of pandemic programs. Savings in Other Contracted Services resulted from the Parks Masterplan not being delivered until FY 22, becoming a FY 22 expenditure.
	Prks & Rec	Exp	72-572120	Salaries - Regular	285,874	13,000	298,874	
	Prks & Rec	Exp	72-572130	Salaries - Part Time	8,422	7,000	15,422	
	Prks & Rec	Exp	72-572140	Salaries - Overtime	1,000	12,000	13,000	
	Prks & Rec	Exp	72-572210	FICA	27,992	8,000	35,992	
	Prks & Rec	Exp	72-572340	Other Contracted Services	150,000	(129,100)	20,900	
	Prks & Rec	Exp	72-572461	Building Repair & Maintenance	4,000	1,000	5,000	
	Prks & Rec	Exp	72-572522	Uniforms (Staff)	700	100	800	
30	<u>Water-Sewer CIP - Project</u>							
	WS-CIP	Exp	75-535110	Salaries - Executive	52,702	1,000	53,702	Funding previously approved NW 131st drainage project which was to be funded through this budget amendment.
	WS-CIP	Exp	75-535120	Salaries - Regular	77,750	(10,400)	67,350	
	WS-CIP	Exp	75-543638	NW 131st Drainage Project	-	9,400	9,400	
31	<u>CRA - Compensation</u>							
	CRA	Exp	77-515110	Salaries - Executive	8,583	6,000	14,583	Increased compensation due to reorganization
	CRA	Exp	77-515210	FICA	1,719	300	2,019	
	CRA	Exp	77-515220	Retirement	2,247	300	2,547	
	CRA	Exp	77-515230	Life And Health Insurance	3,331	900	4,231	
	CRA	Exp	77-515312	Other Professional Services	219,000	(10,400)	208,600	
	CRA	Exp	77-515340	Other Contracted Services	-	2,000	2,000	
	CRA	Exp	77-515480	Promotional Activity	-	900	900	
32	<u>Risk Management - Compensation</u>							
	Risk	Exp	84-513220	Retirement	6,023	(2,020)	4,003	Minor year-end adjustments
	Risk	Exp	84-513230	Life And Health Insurance	6,009	2,000	8,009	
	Risk	Exp	84-513540	Pubs/Subscriptions/Memberships	300	20	320	
33	<u>Information Technology Services - Operating Expense</u>							
	IT	Exp	512340	Other Contracted Services	18,000	(1,000)	17,000	Minor year-end adjustments
	IT	Exp	512411	Telephone	117,000	1,000	118,000	