

DISTRIBUTED
TCRM 3/9/15

To: President and Members of the Munster Town Council

From: David F. Shafer, IAMC, MMC, CMO 
Clerk-Treasurer

Copy to: Patricia L. Abbott, IAMC, MMC, Accounting Supervisor
Dustin Anderson, Town Manager

Date: March 9, 2015

Re: Ordinance 1654, 2015 Budget

The Department of Local Government Finance certified the Town's 2015 budget as of February 15, 2015. The final amounts for the controlled funds were, in some cases, reduced from what the Council adopted in 2014. It is appropriate for the Council to formally modify the 2015 budget to match the amounts certified.

Part of this process involves transferring budget dollars among the major expenditure groups within each fund (Personal Services, Supplies, Contractual Services, and Capital Outlays). Municipalities are allowed to transfer budget amounts from one major expenditure group to another within the same fund in order to avoid overspending the budget. These transfers must be authorized by ordinance or resolution.

Ordinance 1654 authorizes budget transfers between major expenditure groups and confirms the budget amounts certified (controlled funds) or previously adopted (non-controlled). Exhibit A to the ordinance outlines the adopted amounts, the working budget amounts, the certified amounts, and the final amounts by group.

RECOMMENDED ACTION:

Hear Ordinance 1654 on first reading and schedule second reading for the next regular meeting.

ORDINANCE 1654

**AN ORDINANCE FOR TRANSFERS WITHIN
CERTAIN APPROPRIATED FUNDS FOR THE YEAR 2015**

WHEREAS, The Town Council of the Town of Munster, Lake County, Indiana, has received its certified budget from the Department of Local Government Finance for the year 2015; and

WHEREAS, The budget amounts certified are different from those adopted by the Town Council; and

WHEREAS, The Town Council of the Town of Munster, Lake County, Indiana, now finds that a need exists for the use and expenditure of money to carry on necessary governmental functions for 2015, the amounts of which are in excess of the amount appropriated for several items in the regularly published budget; and

WHEREAS, There are sufficient unexpended appropriations in other accounts which are available for transfer and re-appropriation for purposes other than those for which were originally made, and which increase in any item shall not result in an increase in excess of the total original budget; and

WHEREAS, There is sufficient cash available for certain expenditures in excess of original estimated budgets; now, therefore, be it

ORDAINED, By the Town Council of the Town of Munster, Lake County, Indiana, that a transfer of and re-appropriation of funds be authorized for 2015 as shown on attached Exhibit A.

ADOPTED AND PASSED this ____ day of March, 2015, by a vote of ____ in favor and ____ opposed.

**TOWN COUNCIL OF THE TOWN OF
MUNSTER, LAKE COUNTY INDIANA**

Andy Koultourides, President

ATTEST:

David F. Shafer, Clerk-Treasurer

Ordinance 1654
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget Ord. 1645	1Q15 Working Budget	1Q15 Working Budget Adjustments adjustments to get from adopted to working	DLGF Certified or TC Approved	Adjustments per Ord. 1654	Adjusted Budget per Ord. 165 (includes additional appropriations & prior budget adjustments)
101	General	1000	Personal Services	\$ 5,011,355.00	\$ 5,541,273.00	\$ 529,918.00	\$ 5,011,355.00	(529,918.00)	5,496,985.98
		2000	Supplies	\$ 122,700.00	\$ 123,700.00	\$ 1,000.00	\$ 122,700.00	(1,000.00)	116,800.00
		3000	Other Services & Charges	\$ 867,625.00	\$ 866,625.00	\$ (1,000.00)	\$ 867,625.00	1,000.00	838,646.02
		4000	Capital Outlay	\$ 998,320.00	\$ 468,402.00	\$ (529,918.00)	\$ 450,752.00	(17,650.00)	-
			Total	\$ 7,000,000.00	\$ 7,000,000.00	\$ -	\$ 6,452,432.00	\$ (547,568.00)	\$ 6,452,432.00
201	MVH	1000	Personal Services	\$ 1,087,672.00	\$ 1,087,672.00	\$ -	\$ 1,087,672.00	-	1,083,132.22
		2000	Supplies	\$ 143,200.00	\$ 200,200.00	\$ 57,000.00	\$ 143,200.00	(57,000.00)	200,200.00
		3000	Other Services & Charges	\$ 412,678.00	\$ 355,678.00	\$ (57,000.00)	\$ 412,678.00	57,000.00	360,217.78
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 1,643,550.00	\$ 1,643,550.00	\$ -	\$ 1,643,550.00	\$ -	\$ 1,643,550.00
202	Local Road & Street	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ 260,000.00	\$ 260,000.00	\$ -	\$ 241,250.00	(18,750.00)	217,000.00
		3000	Other Services & Charges	\$ 75,000.00	\$ 75,000.00	\$ -	\$ -	(75,000.00)	24,250.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 335,000.00	\$ 335,000.00	\$ -	\$ 241,250.00	\$ (93,750.00)	\$ 241,250.00
204	Park	1000	Personal Services	\$ 2,084,016.00	\$ 2,096,116.00	\$ 12,100.00	\$ 2,084,016.00	(12,100.00)	2,088,625.18
		2000	Supplies	\$ 662,500.00	\$ 660,500.00	\$ (2,000.00)	\$ 662,500.00	2,000.00	658,359.00
		3000	Other Services & Charges	\$ 673,208.00	\$ 663,108.00	\$ (10,100.00)	\$ 671,067.00	7,959.00	670,598.82
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 3,419,724.00	\$ 3,419,724.00	\$ -	\$ 3,417,583.00	\$ (2,141.00)	\$ 3,417,583.00
209	CEDIT	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 572,797.00	\$ 572,797.00	\$ -	\$ 572,797.00	-	572,797.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 572,797.00	\$ 572,797.00	\$ -	\$ 572,797.00	\$ -	\$ 572,797.00
218	Economic Development	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 28,000.00	\$ 28,000.00	\$ -	\$ 28,000.00	-	28,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 28,000.00	\$ 28,000.00	\$ -	\$ 28,000.00	\$ -	\$ 28,000.00
233	Local Law Enforcement Continuing Education	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	-	2,000.00
		3000	Other Services & Charges	\$ 38,100.00	\$ 38,100.00	\$ -	\$ 38,100.00	-	38,100.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 40,100.00	\$ 40,100.00	\$ -	\$ 40,100.00	\$ -	\$ 40,100.00
247	Technology	1000	Personal Services	\$ 177,871.00	\$ 177,871.00	\$ -	\$ 177,871.00	-	177,818.53
		2000	Supplies	\$ 70,000.00	\$ 70,000.00	\$ -	\$ 70,000.00	-	70,000.00
		3000	Other Services & Charges	\$ 152,495.00	\$ 152,495.00	\$ -	\$ 152,495.00	-	152,547.47
		4000	Capital Outlay	\$ 4,000.00	\$ 4,000.00	\$ -	\$ 4,000.00	-	4,000.00
			Total	\$ 404,366.00	\$ 404,366.00	\$ -	\$ 404,366.00	\$ -	\$ 404,366.00
249	CAGIT	1000	Personal Services	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	-	100,000.00
		2000	Supplies	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	-	100,000.00
		3000	Other Services & Charges	\$ 225,600.00	\$ 225,600.00	\$ -	\$ 225,600.00	-	225,600.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 425,600.00	\$ 425,600.00	\$ -	\$ 425,600.00	\$ -	\$ 425,600.00
254	Rental Property	1000	Personal Services	\$ 7,750.00	\$ 7,750.00	\$ -	\$ 7,750.00	-	7,750.00
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	-	2,500.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 10,250.00	\$ 10,250.00	\$ -	\$ 10,250.00	\$ -	\$ 10,250.00
270	Electric Fund	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ 52,000.00	\$ 52,000.00	\$ -	\$ 52,000.00	-	52,000.00
		3000	Other Services & Charges	\$ 890,232.00	\$ 890,232.00	\$ -	\$ 890,232.00	-	890,232.00
		4000	Capital Outlay	\$ 43,000.00	\$ 43,000.00	\$ -	\$ 43,000.00	-	43,000.00
			Total	\$ 985,232.00	\$ 985,232.00	\$ -	\$ 985,232.00	\$ -	\$ 985,232.00
280	Sewer Maintenance	1000	Personal Services	\$ 1,268,592.00	\$ 1,268,592.00	\$ -	\$ 1,268,592.00	-	1,261,451.09
		2000	Supplies	\$ 122,700.00	\$ 122,700.00	\$ -	\$ 122,700.00	-	122,700.00
		3000	Other Services & Charges	\$ 989,928.00	\$ 989,928.00	\$ -	\$ 989,928.00	-	997,068.91
		4000	Capital Outlay	\$ 491,642.00	\$ 491,642.00	\$ -	\$ 491,642.00	-	491,642.00
			Total	\$ 2,872,862.00	\$ 2,872,862.00	\$ -	\$ 2,872,862.00	\$ -	\$ 2,872,862.00
290	Special Asset Forfeiture Non-Reverting (SAFNR)	1000	Personal Services	\$ 3,200.00	\$ 3,200.00	\$ -	\$ 3,200.00	-	3,200.00
		2000	Supplies	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	-	20,000.00
		3000	Other Services & Charges	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	-	20,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 43,200.00	\$ 43,200.00	\$ -	\$ 43,200.00	\$ -	\$ 43,200.00
306	Municipal Bond & Interest Non-Exempt	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,065,583.00	\$ 2,065,583.00	\$ -	\$ 2,065,583.00	-	2,065,583.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
			Total	\$ 2,065,583.00	\$ 2,065,583.00	\$ -	\$ 2,065,583.00	\$ -	\$ 2,065,583.00
311	Redevelopment Bond & Interest	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 741,794.00	\$ 741,794.00	\$ -	\$ 741,794.00	-	741,794.00

Ordinance 1654
Exhibit A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget Ord. 1645</u>	<u>1Q15 Working Budget</u>	<u>1Q15 Working Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified or TC Approved</u>	<u>Adjustments per Ord. 1654</u>	<u>Adjusted Budget per Ord. 165</u> (includes additional appropriations & prior budget adjustments)
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 741,794.00	\$ 741,794.00	\$ -	\$ 741,794.00	\$ -	\$ 741,794.00
312	Park Bond & Interest Non-Exempt	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,038,751.00	\$ 2,038,751.00	\$ -	\$ 2,038,751.00	-	2,038,751.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,038,751.00	\$ 2,038,751.00	\$ -	\$ 2,038,751.00	\$ -	\$ 2,038,751.00
318	Municipal Complex Exempt	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 1,235,000.00	\$ 1,235,000.00	\$ -	\$ 1,235,000.00	-	1,235,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 1,235,000.00	\$ 1,235,000.00	\$ -	\$ 1,235,000.00	\$ -	\$ 1,235,000.00
328	Economic Development Bond & Interest - Exempt	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,919,080.00	\$ 2,919,080.00	\$ -	\$ 2,919,080.00	-	2,919,080.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,919,080.00	\$ 2,919,080.00	\$ -	\$ 2,919,080.00	\$ -	\$ 2,919,080.00
330	Redevelopment Reserve	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 800,000.00	\$ 800,000.00	\$ -	\$ 800,000.00	-	800,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 800,000.00	\$ 800,000.00	\$ -	\$ 800,000.00	\$ -	\$ 800,000.00
331	Economic Development Bond Reserve Fund	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,100,000.00	\$ 2,100,000.00	\$ -	\$ 2,100,000.00	-	2,100,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,100,000.00	\$ 2,100,000.00	\$ -	\$ 2,100,000.00	\$ -	\$ 2,100,000.00
401	Cumulative Capital Improvement	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	3,435.00
		3000	Other Services & Charges	\$ 61,000.00	\$ 61,000.00	\$ -	\$ 61,000.00	-	57,565.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 61,000.00	\$ 61,000.00	\$ -	\$ 61,000.00	\$ -	\$ 61,000.00
402	Cumulative Capital Development	1000	Personal Services	\$ 1,224.00	\$ 1,224.00	\$ -	\$ 1,224.00	-	1,224.00
		2000	Supplies	\$ 250,000.00	\$ 250,000.00	\$ -	\$ 250,000.00	-	243,000.00
		3000	Other Services & Charges	\$ 351,845.00	\$ 351,845.00	\$ -	\$ 351,845.00	-	311,019.00
		4000	Capital Outlay	\$ 104,910.00	\$ 104,910.00	\$ -	\$ 57,084.00	(47,826.00)	104,910.00
		Total		\$ 707,979.00	\$ 707,979.00	\$ -	\$ 660,153.00	\$ (47,826.00)	\$ 660,153.00
406	Redevelopment Operating	1000	Personal Services	\$ 130,317.00	\$ 130,317.00	\$ -	\$ 130,317.00	-	116,854.98
		2000	Supplies	\$ 1,750.00	\$ 1,750.00	\$ -	\$ 1,750.00	-	1,750.00
		3000	Other Services & Charges	\$ 162,800.00	\$ 162,800.00	\$ -	\$ 101,350.00	(61,450.00)	114,812.02
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 294,867.00	\$ 294,867.00	\$ -	\$ 233,417.00	\$ (61,450.00)	\$ 233,417.00
446	Riverboat	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ 145,000.00	\$ 145,000.00	\$ -	\$ 145,000.00	-	145,000.00
		3000	Other Services & Charges	\$ 150,000.00	\$ 150,000.00	\$ -	\$ 150,000.00	-	150,000.00
		4000	Capital Outlay	\$ 55,000.00	\$ 55,000.00	\$ -	\$ 55,000.00	-	55,000.00
		Total		\$ 350,000.00	\$ 350,000.00	\$ -	\$ 350,000.00	\$ -	\$ 350,000.00
450	Major Moves	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 550,000.00	\$ 550,000.00	\$ -	\$ 72,128.00	(477,872.00)	72,128.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 550,000.00	\$ 550,000.00	\$ -	\$ 72,128.00	\$ (477,872.00)	\$ 72,128.00
471	TIF Allocation	1000	Personal Services	\$ 10,854.00	\$ 10,854.00	\$ -	\$ 10,854.00	-	10,854.00
		2000	Supplies	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	-	10,000.00
		3000	Other Services & Charges	\$ 496,700.00	\$ 496,700.00	\$ -	\$ 496,700.00	-	496,700.00
		4000	Capital Outlay	\$ 2,288,000.00	\$ 2,288,000.00	\$ -	\$ 2,288,000.00	-	2,288,000.00
		Total		\$ 2,805,554.00	\$ 2,805,554.00	\$ -	\$ 2,805,554.00	\$ -	\$ 2,805,554.00
475	Lease Proceeds	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	-	2,000,000.00
		4000	Capital Outlay	\$ 2,000,000.00	\$ 2,000,000.00	\$ -	\$ 2,000,000.00	-	2,000,000.00
		Total		\$ 4,000,000.00	\$ 4,000,000.00	\$ -	\$ 4,000,000.00	\$ -	\$ 4,000,000.00
504	Self-Funded Medical/Dental Life Insurance Fund	1000	Personal Services	\$ 2,013,000.00	\$ 2,013,000.00	\$ -	\$ 2,013,000.00	-	2,013,000.00
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 51,000.00	\$ 51,000.00	\$ -	\$ 51,000.00	-	51,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,064,000.00	\$ 2,064,000.00	\$ -	\$ 2,064,000.00	\$ -	\$ 2,064,000.00
580	Self-Funded Liability Insurance	1000	Personal Services	\$ 1,020,000.00	\$ 1,020,000.00	\$ -	\$ 1,020,000.00	-	1,020,000.00
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 110,000.00	\$ 110,000.00	\$ -	\$ 110,000.00	-	110,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-

Ordinance 1654
Exhibit A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget Ord. 1645</u>	<u>1Q15 Working Budget</u>	<u>1Q15 Working Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified or TC Approved</u>	<u>Adjustments per Ord. 1654</u>	<u>Adjusted Budget per Ord. 165</u> (includes additional appropriations & prior budget adjustments)
		Total		\$ 1,130,000.00	\$ 1,130,000.00	\$ -	\$ 1,130,000.00	\$ -	\$ 1,130,000.00
601	Water Cash Operating	1000	Personal Services	\$ 1,329,879.00	\$ 1,329,879.00	\$ -	\$ 1,329,879.00	-	1,321,667.24
		2000	Supplies	\$ 936,500.00	\$ 936,500.00	\$ -	\$ 936,500.00	-	936,500.00
		3000	Other Services & Charges	\$ 1,834,477.00	\$ 1,834,477.00	\$ -	\$ 1,834,477.00	-	1,842,688.76
		4000	Capital Outlay	\$ 660,000.00	\$ 660,000.00	\$ -	\$ 660,000.00	-	660,000.00
		Total		\$ 4,760,856.00	\$ 4,760,856.00	\$ -	\$ 4,760,856.00	\$ -	\$ 4,760,856.00
604	Consumers Water Deposit	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 65,000.00	\$ 65,000.00	\$ -	\$ 65,000.00	-	65,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 65,000.00	\$ 65,000.00	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00
623	Solid Waste Management	1000	Personal Services	\$ 222,668.00	\$ 222,683.00	\$ 15.00	\$ 222,668.00	(15.00)	220,988.85
		2000	Supplies	\$ 52,250.00	\$ 52,235.00	\$ (15.00)	\$ 52,250.00	15.00	52,235.00
		3000	Other Services & Charges	\$ 1,946,100.00	\$ 1,946,100.00	\$ -	\$ 1,946,100.00	-	1,947,794.15
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,221,018.00	\$ 2,221,018.00	\$ -	\$ 2,221,018.00	\$ -	\$ 2,221,018.00
703	Police Pension	1000	Personal Services	\$ 650.00	\$ 650.00	\$ -	\$ 650.00	-	650.00
		2000	Supplies	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	-	50.00
		3000	Other Services & Charges	\$ 852,915.00	\$ 852,915.00	\$ -	\$ 852,915.00	-	852,915.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 853,615.00	\$ 853,615.00	\$ -	\$ 853,615.00	\$ -	\$ 853,615.00
770	Park Donation Non-Reverting	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 30,000.00	-	30,000.00
		3000	Other Services & Charges	\$ 27,000.00	\$ 27,000.00	\$ -	\$ 27,000.00	-	27,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 57,000.00	\$ 57,000.00	\$ -	\$ 57,000.00	\$ -	\$ 57,000.00
771	Park Land Escrow	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	-	12,000.00
		4000	Capital Outlay	\$ 88,000.00	\$ 88,000.00	\$ -	\$ 88,000.00	-	88,000.00
		Total		\$ 100,000.00	\$ 100,000.00	\$ -	\$ 100,000.00	\$ -	\$ 100,000.00
780	Intergovernmental Escrow	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,029,900.00	\$ 2,029,900.00	\$ -	\$ 2,029,900.00	-	2,029,900.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,029,900.00	\$ 2,029,900.00	\$ -	\$ 2,029,900.00	\$ -	\$ 2,029,900.00
783	Escrow	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-	-
		3000	Other Services & Charges	\$ 2,497,000.00	\$ 2,497,000.00	\$ -	\$ 2,497,000.00	-	2,497,000.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-	-
		Total		\$ 2,497,000.00	\$ 2,497,000.00	\$ -	\$ 2,497,000.00	\$ -	\$ 2,497,000.00
		Grand Total, Exhibit A		\$ 54,228,678.00	\$ 54,228,678.00	\$ -	\$ 52,998,071.00	\$ (1,230,607.00)	\$ 52,998,071.00