

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 21, 2016

Re: Ordinance 1678, 2016 Budget

Ordinance 1678 confirms the 2016 budget as certified by the Department of Local Government Finance. First reading was held at the March 7, 2016 meeting with second reading scheduled for this evening.

Ordinance 1678 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:

By motion and roll-call vote, adopt Ordinance 1678 on second reading as presented.

ORDINANCE 1678

**AN ORDINANCE FOR TRANSFERS WITHIN
CERTAIN APPROPRIATED FUNDS FOR THE YEAR 2016**

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 2016; 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 2016, 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in other accounts which are available for transfer and re-appropriation for purposes other than those for which were originally made, and which increase in any item shall not result in an increase in excess of the total original budget; and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 2016 as shown on attached Exhibit A.

ADOPTED AND PASSED this 21st day of March, 2016, by a vote of _____ in favor and _____ opposed.

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

John Reed, President

ATTEST:

David F. Shafer, Clerk-Treasurer

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> <u>Ord. 1666</u> <u>Form 4a</u>	<u>1Q16</u> <u>Working Budget</u>	<u>1Q16 Working</u> <u>Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified</u> <u>or TC Approved</u>	<u>Adjustments</u> <u>per Ord. 1678</u>
101	General	1000	Personal Services	\$ 5,493,784.00	\$ 5,454,079.00	\$ (39,705.00)	\$ 5,454,079.00	-
		2000	Supplies	\$ 120,050.00	\$ 120,050.00	\$ -	\$ 120,050.00	-
		3000	Other Services & Charges	\$ 856,560.00	\$ 856,560.00	\$ -	\$ 746,544.00	(110,016.00)
		4000	Capital Outlay	\$ 529,606.00	\$ -	\$ (529,606.00)	\$ -	-
		Total		\$ 7,000,000.00	\$ 6,430,689.00	\$ (569,311.00)	\$ 6,320,673.00	\$ (110,016.00)
201	MVH	1000	Personal Services	\$ 1,307,044.00	\$ 945,249.00	\$ (361,795.00)	\$ 1,307,044.00	361,795.00
		2000	Supplies	\$ 154,500.00	\$ 154,500.00	\$ -	\$ 154,500.00	-
		3000	Other Services & Charges	\$ 538,456.00	\$ 538,456.00	\$ -	\$ 538,456.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 2,000,000.00	\$ 1,638,205.00	\$ (361,795.00)	\$ 2,000,000.00	\$ 361,795.00
202	Local Road & Street	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ 216,000.00	\$ 216,000.00	\$ -	\$ 216,000.00	-
		3000	Other Services & Charges	\$ 34,000.00	\$ 34,000.00	\$ -	\$ 34,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 250,000.00	\$ 250,000.00	\$ -	\$ 250,000.00	\$ -
204	Park	1000	Personal Services	\$ 2,291,010.00	\$ 2,205,612.00	\$ (85,398.00)	\$ 2,205,612.00	-
		2000	Supplies	\$ 654,750.00	\$ 654,750.00	\$ -	\$ 654,750.00	-
		3000	Other Services & Charges	\$ 804,240.00	\$ 804,240.00	\$ -	\$ 780,607.00	(23,633.00)
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 3,750,000.00	\$ 3,664,602.00	\$ (85,398.00)	\$ 3,640,969.00	\$ (23,633.00)
209	CEDIT	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 700,000.00	\$ 700,000.00	\$ -	\$ 700,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 700,000.00	\$ 700,000.00	\$ -	\$ 700,000.00	\$ -

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget Ord. 1666 Form 4a</u>	<u>1Q16 Working Budget</u>	<u>1Q16 Working Budget Adjustments</u>	<u>DLGF Certified or TC Approved</u>	<u>Adjustments per Ord. 1678</u>
						adjustments to get from adopted to working		
218	Economic Development	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 28,000.00	\$ 28,000.00	\$ -	\$ 28,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 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	-
		3000	Other Services & Charges	\$ 38,100.00	\$ 38,100.00	\$ -	\$ 38,100.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 40,100.00	\$ 40,100.00	\$ -	\$ 40,100.00	\$ -
247	Technology	1000	Personal Services	\$ 181,233.00	\$ 181,233.00	\$ -	\$ 181,233.00	-
		2000	Supplies	\$ 180,904.00	\$ 125,904.00	\$ (55,000.00)	\$ 125,904.00	-
		3000	Other Services & Charges	\$ 267,500.00	\$ 272,500.00	\$ 5,000.00	\$ 272,500.00	-
		4000	Capital Outlay	\$ 4,000.00	\$ 54,000.00	\$ 50,000.00	\$ 54,000.00	-
		Total		\$ 633,637.00	\$ 633,637.00	\$ -	\$ 633,637.00	\$ -
249	CAGIT	1000	Personal Services	\$ 190,000.00	\$ 190,000.00	\$ -	\$ 190,000.00	-
		2000	Supplies	\$ 65,000.00	\$ 95,000.00	\$ 30,000.00	\$ 95,000.00	-
		3000	Other Services & Charges	\$ 177,464.00	\$ 147,464.00	\$ (30,000.00)	\$ 147,464.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 432,464.00	\$ 432,464.00	\$ -	\$ 432,464.00	\$ -
254	Rental Property	1000	Personal Services	\$ 7,750.00	\$ 7,750.00	\$ -	\$ 7,750.00	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 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	-
		3000	Other Services & Charges	\$ 548,000.00	\$ 548,000.00	\$ -	\$ 548,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 600,000.00	\$ 600,000.00	\$ -	\$ 600,000.00	\$ -
280	Sewer Maintenance	1000	Personal Services	\$ 1,569,811.00	\$ 1,104,103.00	\$ (465,708.00)	\$ 1,569,811.00	465,708.00
		2000	Supplies	\$ 134,389.00	\$ 134,389.00	\$ -	\$ 134,389.00	-
		3000	Other Services & Charges	\$ 440,800.00	\$ 440,800.00	\$ -	\$ 440,800.00	-
		4000	Capital Outlay	\$ 355,000.00	\$ 355,000.00	\$ -	\$ 355,000.00	-

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> <u>Ord. 1666</u> <u>Form 4a</u>	<u>1Q16</u> <u>Working Budget</u>	<u>1Q16 Working</u> <u>Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified</u> <u>or TC Approved</u>	<u>Adjustments</u> <u>per Ord. 1678</u>
			Total	\$ 2,500,000.00	\$ 2,034,292.00	\$ (465,708.00)	\$ 2,500,000.00	\$ 465,708.00
290	Special Asset Forfeiture Non-Reverting (SAFNR)	1000	Personal Services	\$ 3,200.00	\$ 3,200.00	\$ -	\$ 3,200.00	-
		2000	Supplies	\$ 20,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	-
		3000	Other Services & Charges	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 33,200.00	\$ 33,200.00	\$ -	\$ 33,200.00	\$ -
306	Municipal Bond & Interest Non-Exempt	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 2,200,000.00	\$ 2,048,431.00	\$ (151,569.00)	\$ 2,048,431.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 2,200,000.00	\$ 2,048,431.00	\$ (151,569.00)	\$ 2,048,431.00	\$ -
311	Redevelopment Bond & Interest	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 750,000.00	\$ 740,721.00	\$ (9,279.00)	\$ 740,721.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 750,000.00	\$ 740,721.00	\$ (9,279.00)	\$ 740,721.00	\$ -
312	Park Bond & Interest Non-Exempt	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 2,200,000.00	\$ 2,049,423.00	\$ (150,577.00)	\$ 2,049,423.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 2,200,000.00	\$ 2,049,423.00	\$ (150,577.00)	\$ 2,049,423.00	\$ -

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> <u>Ord. 1666</u> <u>Form 4a</u>	<u>1Q16</u> <u>Working Budget</u>	<u>1Q16 Working</u> <u>Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified</u> <u>or TC Approved</u>	<u>Adjustments</u> <u>per Ord. 1678</u>
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	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 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	\$ 3,000,000.00	\$ 2,910,396.00	\$ 89,604.00	\$ 3,000,000.00	89,604.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 3,000,000.00	\$ 2,910,396.00	\$ 89,604.00	\$ 3,000,000.00	\$ 89,604.00
330	Redevelopment Reserve	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 800,000.00	\$ 800,000.00	\$ -	\$ 800,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 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	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 2,100,000.00	\$ 2,100,000.00	\$ -	\$ 2,100,000.00	\$ -
401	Cumulative Capital Improvement	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ 13,000.00	\$ 13,000.00	\$ -	\$ 13,000.00	-
		3000	Other Services & Charges	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 63,000.00	\$ 63,000.00	\$ -	\$ 63,000.00	\$ -

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> <u>Ord. 1666</u> <u>Form 4a</u>	<u>1Q16</u> <u>Working Budget</u>	<u>1Q16 Working</u> <u>Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified</u> <u>or TC Approved</u>	<u>Adjustments</u> <u>per Ord. 1678</u>
402	Cumulative Capital Development	1000	Personal Services	\$ 2,373.00	\$ 2,373.00	\$ -	\$ 2,373.00	-
		2000	Supplies	\$ 225,551.00	\$ 225,551.00	\$ -	\$ 225,551.00	-
		3000	Other Services & Charges	\$ 208,599.00	\$ 208,599.00	\$ -	\$ 163,455.60	(45,143.40)
		4000	Capital Outlay	\$ 263,477.00	\$ 263,477.00	\$ -	\$ 200,484.40	(62,992.60)
		Total		\$ 700,000.00	\$ 700,000.00	\$ -	\$ 591,864.00	\$ (108,136.00)
406	Redevelopment Operating	1000	Personal Services	\$ 151,793.00	\$ 151,793.00	\$ -	\$ 151,793.00	-
		2000	Supplies	\$ 1,750.00	\$ 1,750.00	\$ -	\$ 1,750.00	-
		3000	Other Services & Charges	\$ 76,457.00	\$ 76,457.00	\$ -	\$ 76,457.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 230,000.00	\$ 230,000.00	\$ -	\$ 230,000.00	\$ -
446	Riverboat	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ 170,000.00	\$ 170,000.00	\$ -	\$ 170,000.00	-
		3000	Other Services & Charges	\$ 156,000.00	\$ 156,000.00	\$ -	\$ 156,000.00	-
		4000	Capital Outlay	\$ 24,000.00	\$ 15,000.00	\$ (9,000.00)	\$ 24,000.00	9,000.00
		Total		\$ 350,000.00	\$ 341,000.00	\$ (9,000.00)	\$ 350,000.00	\$ 9,000.00
450	Major Moves	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total		\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	\$ -
471	TIF Allocation	1000	Personal Services	\$ 10,905.00	\$ 10,905.00	\$ -	\$ 10,905.00	-
		2000	Supplies	\$ 10,000.00	\$ 10,000.00	\$ -	\$ 10,000.00	-
		3000	Other Services & Charges	\$ 397,250.00	\$ 413,250.00	\$ 16,000.00	\$ 413,250.00	-
		4000	Capital Outlay	\$ 2,581,845.00	\$ 2,565,845.00	\$ (16,000.00)	\$ 2,565,845.00	-
		Total		\$ 3,000,000.00	\$ 3,000,000.00	\$ -	\$ 3,000,000.00	\$ -

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget Ord. 1666 Form 4a</u>	<u>1Q16 Working Budget</u>	<u>1Q16 Working Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified or TC Approved</u>	<u>Adjustments per Ord. 1678</u>
475	Lease Proceeds	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 451,000.00	\$ 451,000.00	\$ -	\$ 451,000.00	-
		4000	Capital Outlay	\$ 549,000.00	\$ 549,000.00	\$ -	\$ 549,000.00	-
			Total	\$ 1,000,000.00	\$ 1,000,000.00	\$ -	\$ 1,000,000.00	\$ -
504	Self-Funded Medical/Dental Life Insurance Fund	1000	Personal Services	\$ 2,013,000.00	\$ 2,013,000.00	\$ -	\$ 2,013,000.00	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 52,000.00	\$ 52,000.00	\$ -	\$ 52,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 2,065,000.00	\$ 2,065,000.00	\$ -	\$ 2,065,000.00	\$ -
580	Self-Funded Liability Insurance	1000	Personal Services	\$ 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	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 1,130,000.00	\$ 1,130,000.00	\$ -	\$ 1,130,000.00	\$ -
601	Water Cash Operating	1000	Personal Services	\$ 1,606,927.00	\$ 1,225,031.00	\$ (381,896.00)	\$ 1,606,927.00	381,896.00
		2000	Supplies	\$ 939,000.00	\$ 939,000.00	\$ -	\$ 939,000.00	-
		3000	Other Services & Charges	\$ 1,904,073.00	\$ 1,904,073.00	\$ -	\$ 1,904,073.00	-
		4000	Capital Outlay	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 50,000.00	-
			Total	\$ 4,500,000.00	\$ 4,118,104.00	\$ (381,896.00)	\$ 4,500,000.00	\$ 381,896.00
604	Consumers Water Deposit	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 65,000.00	\$ 65,000.00	\$ -	\$ 65,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 65,000.00	\$ 65,000.00	\$ -	\$ 65,000.00	\$ -
623	Solid Waste Management	1000	Personal Services	\$ 229,168.00	\$ 225,782.00	\$ (3,386.00)	\$ 229,168.00	3,386.00
		2000	Supplies	\$ 53,235.00	\$ 53,095.00	\$ (140.00)	\$ 53,235.00	140.00
		3000	Other Services & Charges	\$ 1,967,597.00	\$ 1,967,737.00	\$ 140.00	\$ 1,967,597.00	(140.00)
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
			Total	\$ 2,250,000.00	\$ 2,246,614.00	\$ (3,386.00)	\$ 2,250,000.00	\$ 3,386.00
703	Police Pension	1000	Personal Services	\$ 650.00	\$ 650.00	\$ -	\$ 650.00	-
		2000	Supplies	\$ 50.00	\$ 50.00	\$ -	\$ 50.00	-
		3000	Other Services & Charges	\$ 859,300.00	\$ 803,995.00	\$ (55,305.00)	\$ 859,300.00	55,305.00
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-

ORDINANCE 1678
EXHIBIT A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> <u>Ord. 1666</u> <u>Form 4a</u>	<u>1Q16</u> <u>Working Budget</u>	<u>1Q16 Working</u> <u>Budget Adjustments</u> adjustments to get from adopted to working	<u>DLGF Certified</u> <u>or TC Approved</u>	<u>Adjustments</u> <u>per Ord. 1678</u>
			Total	\$ 860,000.00	\$ 804,695.00	\$ (55,305.00)	\$ 860,000.00	\$ 55,305.00
770	Park Donation Non-Reverting	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ 23,500.00	\$ 23,500.00	\$ -	\$ 23,500.00	-
		3000	Other Services & Charges	\$ 27,000.00	\$ 27,000.00	\$ -	\$ 27,000.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total	\$ 50,500.00	\$ 50,500.00	\$ -	\$ 50,500.00	\$ -	
771	Park Land Escrow	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 12,000.00	\$ 12,000.00	\$ -	\$ 12,000.00	-
		4000	Capital Outlay	\$ 88,000.00	\$ 88,000.00	\$ -	\$ 88,000.00	-
		Total	\$ 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	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total	\$ 2,029,900.00	\$ 2,029,900.00	\$ -	\$ 2,029,900.00	\$ -	
783	Escrow	1000	Personal Services	\$ -	\$ -	\$ -	\$ -	-
		2000	Supplies	\$ -	\$ -	\$ -	\$ -	-
		3000	Other Services & Charges	\$ 2,281,200.00	\$ 2,281,200.00	\$ -	\$ 2,281,200.00	-
		4000	Capital Outlay	\$ -	\$ -	\$ -	\$ -	-
		Total	\$ 2,281,200.00	\$ 2,281,200.00	\$ -	\$ 2,281,200.00	\$ -	
Grand Total, Exhibit A				\$ 51,012,251.00	\$ 48,679,423.00	\$ (2,153,620.00)	\$ 49,804,332.00	\$ 1,124,909.00