

To: President and Members of the Munster Town Council
From: Wendy Mis, Clerk-Treasurer
Copy to: Dustin Anderson, Town Manager
Date: March 15, 2021
Re: Appropriation Adjustments, Ordinance 1820

The Department of Local Government Finance (DLGF) certified the budget on January 15, 2021. The final amounts for the controlled funds were, in some cases, reduced from what the Council adopted in 2020. It is necessary for the Council to formally modify the 2021 budget to match the amounts certified. Ordinance 1820 has been prepared for the purpose of memorializing fund budgets to comply with the certified budget.

There are six controlled funds that were reduced from what Staff requested and what was certified by the DLGF.

- The General Fund was cut \$1,349,858 from what Staff requested. Because the reduction required is so high, Police must be impacted. The LIT-Public Safety Fund will assume \$1,000,000 in payroll expenses. There is another \$72,289 available from another fund which will assume a portion of the risk insurance costs associated with the General Fund. Other cuts totaling \$175,000 were made from various line items. The remaining departments supported by the General Fund are being asked to make cuts totaling \$102,569. This is not a sustainable solution which will have a dramatic impact on the LIT-Public Safety Fund. Additional revenue sources and other solutions will be needed for 2022 and beyond.
- The Motor Vehicle Highway Fund was reduced by \$790,092. This is being resolved mainly by moving expenses out of this fund into the Municipal Surtax Fund.
- The Park Fund was reduced by \$775,280. Some NIPSCO bills can be moved into the Electric Fund. Staff is being asked to identify \$379,837 in budget line items to cover the balance of the cuts.
- Two debt service fund cuts were expected because the budget request was based on pro-forma numbers prior to bond issuance. There are adequate appropriations to meet the debt service payments.
- The Major Moves Fund was cut by \$170,039. If Council and Staff find it necessary, an additional appropriation can be issued later in the year.

It is important to note that the certified amounts assume 100% property tax collection without circuit breaker impact and full collection of miscellaneous revenues. The actual circuit breaker impact cannot be known until property tax bills are calculated. It is possible that further cuts will be needed once the circuit breaker impact is known.

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. The amounts in each group are reviewed regularly and it is anticipated that mid-year adjustments will be made.

The exhibit to the ordinance shows the adopted amounts, and the amounts certified by the Department of Local Government Finance.

RECOMMENDED ACTION:

By motion and voice vote, hear Ordinance 1820 on first reading and schedule second reading and adoption for the April 5, 2021 meeting.

PARK FUND REDUCTION 775,280
PARK FUND CUTS - 379,837
PARK FUND/ELECTRIC \$ 395,443
SHIFTED TO
ELECTRIC FUND

Ordinance 1820
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget		DLGF Certified or TC Approved	Adjusted Working Budget per Ord. 1820	Reductions needed to meet Certified	
				Ord. 1806 Form 4a					
101	General	1000	Personal Services	\$ 6,416,507.00	\$ -	-	\$ 5,333,914.00	\$ (1,082,593.00)	
		2000	Supplies	\$ 56,590.00	\$ -	-	\$ 56,476.00	\$ (114.00)	
		3000	Other Services & Charges	\$ 1,011,236.00	\$ -	-	\$ 739,085.00	\$ (272,151.00)	
		4000	Capital Outlay	\$ 1,265,667.00	\$ -	-	\$ -	\$ (1,265,667.00)	
		Total		\$ 8,750,000.00	\$ 6,129,475.00		\$ 6,129,475.00	\$ (2,620,525.00)	
201	MVH	1000	Personal Services	\$ 1,435,400.00	\$ -	-	\$ 783,461.00	\$ (651,939.00)	
		2000	Supplies	\$ 131,964.00	\$ -	-	\$ 154,664.00	\$ 22,700.00	
		3000	Other Services & Charges	\$ 484,587.00	\$ -	-	\$ 114,600.00	\$ (369,987.00)	
		4000	Capital Outlay	\$ 248,049.00	\$ -	-	\$ -	\$ (248,049.00)	
		Total		\$ 2,300,000.00	\$ 1,301,751.00		\$ 1,052,725.00	\$ (1,247,275.00)	
202	Local Road & Street	1000	Personal Services	\$ -	\$ -	-	\$ -	\$ -	
		2000	Supplies	\$ 241,500.00	\$ -	-	\$ 291,500.00	\$ 50,000.00	
		3000	Other Services & Charges	\$ 158,500.00	\$ -	-	\$ 108,500.00	\$ (50,000.00)	
		4000	Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	
		Total		\$ 400,000.00	\$ 400,000.00		\$ 400,000.00	\$ -	
203	MVH Restricted	1000	Personal Services	\$ -	\$ -	-	\$ -	\$ -	
		2000	Supplies	\$ -	\$ -	-	\$ 50,000.00	\$ 50,000.00	
		3000	Other Services & Charges	\$ -	\$ -	-	\$ 199,026.00	\$ 199,026.00	
		4000	Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	
		Total		\$ -	\$ -		\$ 249,026.00	\$ 249,026.00	
204	Park	1000	Personal Services	\$ 1,712,491.00	\$ -	-	\$ 1,576,449.00	\$ (136,042.00)	
		2000	Supplies	\$ 149,800.00	\$ -	-	\$ 149,800.00	\$ -	
		3000	Other Services & Charges	\$ 861,688.00	\$ -	-	\$ 302,851.00	\$ (558,837.00)	
		4000	Capital Outlay	\$ -	\$ -	-	\$ -	\$ -	
		Total		\$ 2,723,979.00	\$ 2,029,100.00		\$ 2,029,100.00	\$ (694,879.00)	
209	LIT - Economic Development Formerly CEDT	1000	Personal Services	\$ -	\$ -	-	\$ -	\$ -	
		2000	Supplies	\$ 1,200,000.00	\$ -	-	\$ -	\$ (1,200,000.00)	
		3000	Other Services & Charges	\$ 200,000.00	\$ -	-	\$ 1,100,000.00	\$ 900,000.00	
		4000	Capital Outlay	\$ -	\$ -	-	\$ 300,000.00	\$ 300,000.00	
		Total		\$ 1,400,000.00	\$ 1,400,000.00		\$ 1,400,000.00	\$ -	

Ordinance 1820
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget	DLGF Certified	Adjusted Working	Reductions needed
				Ord. 1806 Form 4a	or TC Approved	Budget per Ord. 1820	to meet Certified
233	Local Law Enforcement Continuing Education	1000	Personal Services	\$ -	-	\$ -	-
		2000	Supplies	\$ 1,000.00	-	\$ 1,000.00	-
		3000	Other Services & Charges	\$ 19,000.00	-	\$ 19,000.00	-
		4000	Capital Outlay	\$ -	-	\$ -	-
		Total	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	
247	Technology	1000	Personal Services	\$ 90,078.00	-	\$ 140,600.00	\$ 50,522.00
		2000	Supplies	\$ 58,500.00	-	\$ 58,500.00	-
		3000	Other Services & Charges	\$ 550,900.00	-	\$ 550,900.00	-
		4000	Capital Outlay	\$ 200,522.00	-	\$ 150,000.00	\$ (50,522.00)
		Total	\$ 900,000.00	\$ 900,000.00	\$ 900,000.00	\$ -	
249	LIT - Public Safety Formerly CAGIT	1000	Personal Services	\$ 829,000.00	-	\$ 1,005,560.00	\$ 176,560.00
		2000	Supplies	\$ 143,200.00	-	\$ 36,000.00	\$ (107,200.00)
		3000	Other Services & Charges	\$ 195,360.00	-	\$ 126,000.00	\$ (69,360.00)
		4000	Capital Outlay	\$ -	-	\$ -	-
		Total	\$ 1,167,560.00	\$ 1,167,560.00	\$ 1,167,560.00	\$ -	
254	Rental Property	1000	Personal Services	\$ 9,750.00	-	\$ 9,750.00	-
		2000	Supplies	\$ -	-	\$ -	-
		3000	Other Services & Charges	\$ 500.00	-	\$ 500.00	-
		4000	Capital Outlay	\$ -	-	\$ -	-
		Total	\$ 10,250.00	\$ 10,250.00	\$ 10,250.00	\$ -	
257	LOIT Special Distribution Fund created 06/06/16	1000	Personal Services	\$ -	-	\$ -	-
		2000	Supplies	\$ -	-	\$ -	-
		3000	Other Services & Charges	\$ 217,000.00	-	\$ 72,289.09	\$ (144,710.91)
		4000	Capital Outlay	\$ -	-	\$ 144,710.91	\$ 144,710.91
		Total	\$ 217,000.00	\$ 217,000.00	\$ 217,000.00	\$ -	

Ordinance 1820
Exhibit A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> Ord. 1806 Form 4a	<u>DLGF Certified</u> or <u>ITC Approved</u>	<u>Adjusted Working</u> <u>Budget per Ord. 1820</u>	<u>Reductions needed</u> <u>to meet Certified</u>
258	Municipal Surtax originally titled Wheel Tax see Ords. 1692 & 1710	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total		\$ - \$ - \$ 50,000.00 \$ 1,100,000.00 \$ 1,150,000.00	\$ - \$ - \$ - \$ - \$ 1,150,000.00	\$ 315,000.00 \$ - \$ 441,987.00 \$ 393,013.00 \$ 1,150,000.00	\$ 315,000.00 \$ - \$ 391,987.00 \$ (706,987.00) \$ -
259	Municipal Wheel Tax originally part of Wheel Tax Fund 258 see Ords. 1692 & 1710	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total		\$ - \$ - \$ 20,000.00 \$ 75,000.00 \$ 95,000.00	\$ - \$ - \$ - \$ - \$ 95,000.00	\$ - \$ - \$ 20,000.00 \$ 75,000.00 \$ 95,000.00	\$ - \$ - \$ - \$ - \$ -
270	Electric Fund	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total		\$ - \$ 21,700.00 \$ 328,300.00 \$ - \$ 350,000.00	\$ - \$ - \$ - \$ - \$ 350,000.00	\$ - \$ - \$ 350,000.00 \$ - \$ 350,000.00	\$ - \$ (21,700.00) \$ 21,700.00 \$ - \$ -
280	Sewer Maintenance	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total		\$ 1,529,411.00 \$ 134,346.00 \$ 1,199,717.00 \$ 91,192.00 \$ 2,954,666.00	\$ - \$ - \$ - \$ - \$ 2,954,666.00	\$ 1,516,411.00 \$ 134,346.00 \$ 1,223,717.00 \$ 80,192.00 \$ 2,954,666.00	\$ (13,000.00) \$ - \$ 24,000.00 \$ (11,000.00) \$ -
283	Sewer Depreciation (created 2018)	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total		\$ - \$ - \$ 50,000.00 \$ 150,000.00 \$ 200,000.00	\$ - \$ - \$ - \$ - \$ 200,000.00	\$ - \$ - \$ 80,000.00 \$ 120,000.00 \$ 200,000.00	\$ - \$ - \$ 30,000.00 \$ (30,000.00) \$ -
290	Special Asset Forfeiture Non-Reverting (SAFNR)	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total		\$ - \$ 5,000.00 \$ 4,000.00 \$ - \$ 9,000.00	\$ - \$ - \$ - \$ - \$ 9,000.00	\$ - \$ 5,000.00 \$ 4,000.00 \$ - \$ 9,000.00	\$ - \$ - \$ - \$ - \$ -

Ordinance 1820
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget	DLGF Certified or TIC Approved	Adjusted Working Budget per Ord. 1820	Reductions needed to meet Certified
				Ord. 1806 Form 4a			
306	Municipal Bond & Interest Non-Exempt	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total	\$ - \$ - \$ 1,755,474.00 \$ - \$ 1,755,474.00	\$ - \$ - \$ - \$ - \$ 1,665,935.00	- - - -	\$ - \$ - 1,665,935.00 \$ - 1,665,935.00	- - (89,539.00) - (89,539.00)
311	Redevelopment Bond & Interest	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total	\$ - \$ - \$ 673,269.00 \$ - \$ 673,269.00	\$ - \$ - \$ - \$ - \$ 673,269.00	- - - -	\$ - \$ - 673,269.00 \$ - 673,269.00	- - - - -
312	Park Bond & Interest Non-Exempt	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total	\$ - \$ - \$ 1,446,057.00 \$ - \$ 1,446,057.00	\$ - \$ - \$ - \$ - \$ 1,136,682.00	- - - -	\$ - \$ - 1,136,682.00 \$ - 1,136,682.00	- - (309,375.00) - (309,375.00)
318	Municipal Complex Exempt	1000 Personal Services 2000 Supplies 3000 Other Services & Charges 4000 Capital Outlay Total	\$ - \$ - \$ 1,235,000.00 \$ - \$ 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 4000 Capital Outlay Total	\$ - \$ - \$ 3,641,074.00 \$ - \$ 3,641,074.00	\$ - \$ - \$ - \$ - \$ 3,641,074.00	- - - -	\$ - \$ - 6,786,147.08 \$ - 6,786,147.08	- - 3,145,073.08 - 3,145,073.08

Ordinance 1820
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget		DLGF Certified or TC Approved	Adjusted Working Budget per Ord. 1820	Reductions needed to meet Certified
				Ord. 1806 Form 4B				
330	Redevelopment Reserve	1000 2000 3000 4000	Personal Services Supplies Other Services & Charges Capital Outlay Total	\$ - \$ - \$ 800,000.00 \$ - \$ 800,000.00	\$ - \$ - \$ - \$ - \$ 800,000.00	- - - - -	\$ - \$ - \$ 800,000.00 \$ - \$ -	- - - - -
331	Economic Development Bond Reserve Fund	1000 2000 3000 4000	Personal Services Supplies Other Services & Charges Capital Outlay Total	\$ - \$ - \$ 2,100,000.00 \$ - \$ 2,100,000.00	\$ - \$ - \$ - \$ - \$ 2,100,000.00	- - - - -	\$ - \$ - \$ 2,100,000.00 \$ - \$ -	- - - - -
401	Cumulative Capital Improvement	1000 2000 3000 4000	Personal Services Supplies Other Services & Charges Capital Outlay Total	\$ - \$ - \$ 200,000.00 \$ - \$ 200,000.00	\$ - \$ - \$ - \$ - \$ 85,343.00	- - - - -	\$ - \$ - \$ 85,343.00 \$ - \$ (114,657.00)	- - - - -
402	Cumulative Capital Development	1000 2000 3000 4000	Personal Services Supplies Other Services & Charges Capital Outlay Total	\$ 10,000.00 \$ 312,986.00 \$ 584,860.00 \$ 392,154.00 \$ 1,300,000.00	\$ - \$ - \$ - \$ - \$ 860,163.00	- - - - -	\$ 10,000.00 \$ 314,012.00 \$ 317,371.00 \$ 218,780.00 \$ 860,163.00	\$ - \$ 1,026.00 \$ (267,489.00) \$ (173,374.00) \$ (439,837.00)
406	Redevelopment Operating	1000 2000 3000 4000	Personal Services Supplies Other Services & Charges Capital Outlay Total	\$ 157,929.00 \$ - \$ 14,500.00 \$ - \$ 172,429.00	\$ - \$ - \$ - \$ - \$ 159,586.00	- - - - -	\$ 144,642.00 \$ 300.00 \$ 14,644.00 \$ - \$ 159,586.00	\$ (13,287.00) \$ 300.00 \$ 144.00 \$ - \$ (12,843.00)
446	Riverboat	1000 2000 3000 4000	Personal Services Supplies Other Services & Charges Capital Outlay Total	\$ - \$ 100,000.00 \$ 100,000.00 \$ 100,000.00 \$ 300,000.00	\$ - \$ - \$ - \$ - \$ 300,000.00	- - - - -	\$ - \$ 100,000.00 \$ 100,000.00 \$ 100,000.00 \$ 300,000.00	\$ - \$ - \$ - \$ - \$ -

Ordinance 1820
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget	DLGF Certified or TC Approved	Adjusted Working Budget per Ord. 1820	Reductions needed to meet Certified
				Ord. 1806 Form 4a			
450	Major Moves	1000 Personal Services		\$ -	\$ -	\$ -	\$ -
		2000 Supplies		\$ -	\$ -	\$ -	\$ -
		3000 Other Services & Charges		\$ 195,039.00	\$ -	\$ 25,000.00	\$ (170,039.00)
		4000 Capital Outlay		\$ -	\$ -	\$ -	\$ -
		Total		\$ 195,039.00	\$ 25,000.00	\$ 25,000.00	\$ (170,039.00)
471	TIF Allocation	1000 Personal Services		\$ -	\$ -	\$ -	\$ -
		2000 Supplies		\$ 5,000.00	\$ -	\$ 5,000.00	\$ -
		3000 Other Services & Charges		\$ 278,300.00	\$ -	\$ 278,300.00	\$ -
		4000 Capital Outlay		\$ 4,716,700.00	\$ -	\$ 4,716,700.00	\$ -
		Total		\$ 5,000,000.00	\$ 5,000,000.00	\$ 5,000,000.00	\$ -
475	Lease Proceeds	1000 Personal Services		\$ -	\$ -	\$ -	\$ -
		2000 Supplies		\$ -	\$ -	\$ -	\$ -
		3000 Other Services & Charges		\$ 451,000.00	\$ -	\$ 451,000.00	\$ -
		4000 Capital Outlay		\$ 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		\$ 2,500,000.00	\$ -	\$ 2,499,668.00	\$ (332.00)
		2000 Supplies		\$ -	\$ -	\$ -	\$ -
		3000 Other Services & Charges		\$ 4,600.00	\$ -	\$ 4,932.00	\$ 332.00
		4000 Capital Outlay		\$ -	\$ -	\$ -	\$ -
		Total		\$ 2,504,600.00	\$ 2,504,600.00	\$ 2,504,600.00	\$ -
580	Self-Funded Liability Insurance	1000 Personal Services		\$ 1,160,195.00	\$ -	\$ 1,160,195.00	\$ -
		2000 Supplies		\$ -	\$ -	\$ -	\$ -
		3000 Other Services & Charges		\$ 80,400.00	\$ -	\$ 80,400.00	\$ -
		4000 Capital Outlay		\$ -	\$ -	\$ -	\$ -
		Total		\$ 1,240,595.00	\$ 1,240,595.00	\$ 1,240,595.00	\$ -

Ordinance 1820
Exhibit A

Fund	Fund Name	Budget Class	Budget Class Name	Adopted Budget	DLGF Certified or TC Approved	Adjusted Working Budget per Ord. 1820	Reductions needed to meet Certified
				Ord. 1806 Form 4a			
601	Water Cash Operating	1000	Personal Services	\$ 1,635,346.00	-	\$ 1,635,346.00	-
		2000	Supplies	\$ 818,100.00	-	\$ 818,100.00	-
		3000	Other Services & Charges	\$ 2,175,382.00	-	\$ 2,175,382.00	-
		4000	Capital Outlay	\$ 37,192.00	-	\$ 37,192.00	-
		Total		\$ 4,666,020.00	\$ 4,666,020.00	\$ 4,666,020.00	-
603	Water Depreciation (created 2018)	1000	Personal Services	\$ -	-	\$ -	-
		2000	Supplies	\$ -	-	\$ -	-
		3000	Other Services & Charges	\$ -	-	\$ -	-
		4000	Capital Outlay	\$ 375,000.00	-	\$ 375,000.00	-
		Total		\$ 375,000.00	\$ 375,000.00	\$ 375,000.00	-
604	Consumers Water Deposit	1000	Personal Services	\$ -	-	\$ -	-
		2000	Supplies	\$ -	-	\$ -	-
		3000	Other Services & Charges	\$ 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	\$ 259,908.00	-	\$ 259,908.00	-
		2000	Supplies	\$ 38,000.00	-	\$ 38,000.00	-
		3000	Other Services & Charges	\$ 2,192,430.00	-	\$ 2,192,430.00	-
		4000	Capital Outlay	\$ 15,192.00	-	\$ 15,192.00	-
		Total		\$ 2,505,530.00	\$ 2,505,530.00	\$ 2,505,530.00	-
703	Police Pension	1000	Personal Services	\$ 700.00	-	\$ 700.00	-
		2000	Supplies	\$ 50.00	-	\$ 50.00	-
		3000	Other Services & Charges	\$ 844,340.00	-	\$ 844,340.00	-
		4000	Capital Outlay	\$ -	-	\$ -	-
		Total		\$ 845,090.00	\$ 845,090.00	\$ 845,090.00	-
770	Park Donation Non-Reverting	1000	Personal Services	\$ -	-	\$ -	-
		2000	Supplies	\$ 9,400.00	-	\$ 9,400.00	-
		3000	Other Services & Charges	\$ 5,150.00	-	\$ 5,150.00	-
		4000	Capital Outlay	\$ -	-	\$ -	-
		Total		\$ 14,550.00	\$ 14,550.00	\$ 14,550.00	-

Ordinance 1820
Exhibit A

<u>Fund</u>	<u>Fund Name</u>	<u>Budget Class</u>	<u>Budget Class Name</u>	<u>Adopted Budget</u> Ord. 1806 Form 4a	<u>DLGF Certified</u> or TC Approved	<u>Adjusted Working</u> Budget per Ord. 1820	<u>Reductions needed</u> to meet Certified
771	Park Land Escrow	1000 Personal Services		\$ -	\$ -	\$ -	-
		2000 Supplies		\$ -	\$ -	\$ -	-
		3000 Other Services & Charges		\$ 12,000.00	\$ -	\$ 12,000.00	-
		4000 Capital Outlay		\$ 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		\$ 3,100,000.00	\$ -	\$ 3,100,000.00	-
		4000 Capital Outlay		\$ -	\$ -	\$ -	-
		Total		\$ 3,100,000.00	\$ 3,100,000.00	\$ 3,100,000.00	-
783	Escrow	1000 Personal Services		\$ -	\$ -	\$ -	-
		2000 Supplies		\$ -	\$ -	\$ -	-
		3000 Other Services & Charges		\$ -	\$ -	\$ 2,230,000.00	-
		4000 Capital Outlay		\$ -	\$ -	\$ -	-
		Total		\$ -	\$ -	\$ 2,230,000.00	-
Grand Total, Exhibit A				\$ 57,882,182.00	\$ 53,287,239.00	\$ 57,807,312.08	\$ (74,869.92)