

Exhibit A

FOURTH QUARTER APPROPRIATIONS – December 9, 2014 Workshop, December 17, 2014 Council Meeting

<u>FUND</u>	<u>PURPOSE</u>
101	<u>General Fund:</u> Decrease appropriations \$16,000 in the Police Department for reduced vehicle charges. The original source of funding was the fund balance.
101	<u>General Fund:</u> Appropriate \$15,570 in Community Development Department for increased information services internal charges. The source of funding is the fund balance.
101	<u>General Fund:</u> Decrease appropriations in Administration \$6,000 for reduced vehicle charges. The original source of funding was the fund balance.
101	<u>General Fund:</u> Appropriate \$5,571 for Public Properties severance pay. The source of funding is the fund balance.
101	<u>General Fund:</u> Decrease appropriations \$10,180 in Public Works Administration for reduced information services internal charges. The original source of funding is the fund balance.
201	<u>Street Maintenance Fund:</u> Appropriate \$53,675 for increased overtime for snow removal; \$188,000 for increased vehicle repair and maintenance charges and \$62,050 for overtime for leaf collection. The source of funding is fund balance and a General Fund transfer.
206	<u>Cable TV Fund:</u> Appropriate \$2,300 in personnel for leave payment cash out and \$3,600 for additional information services internal charges. The source of funding is the fund balance.
221	<u>Fire Fund:</u> Appropriate \$2,900 for the remaining costs associated with the department generator project. The source of funding is the fund balance.
224	<u>EMS Fund:</u> Appropriate \$96,959 in personnel for severance pay and increased part-time personnel. Decrease appropriations \$71,677 in various accounts to partially offset the increased personnel costs. The source of funding is a General Fund transfer.
321	<u>Downtown TIF Fund:</u> Appropriate \$491 for increased county auditor fees. The source of funding is the fund balance.
430	<u>Street & Sidewalk Construction Fund:</u> Decrease appropriations \$370,000 for projects that were under budget or carried over to 2015. The original source of the funding was the fund balance.
431	<u>Storm Sewer Improvement Fund:</u> Decrease appropriations \$80,000 for storm water project carried over to 2015. The original source of funding was fund balance.
501	<u>Water Fund:</u> Appropriate \$30,115 for the remaining construction cost of the SR 303 water line project. The source of funding is the fund balance.
502	<u>Sewer Fund:</u> Appropriate \$94,100 in personnel due to a change in the fund an employee was charged (originally budgeted in Storm Water Fund). The source of funding is the fund balance.

- 505 Golf Course Fund: Appropriate \$47,131 for personnel expenses for part-time employees and severance pay. The source of funding is a General Fund transfer.
- 601 Fleet Fund: Appropriate \$10,921 for additional part-time personnel expenses. The source of funding is the fund balance.
- 701 Police Pension Fund: Appropriate \$1,743 for higher than originally estimated property tax revenue. The source of funding is the fund balance.
- 727 Contractor's Deposit Fund: Decrease appropriations \$14,000 for escrow deposits for developments. The original source of funding is the contractor's deposits held by the City.
- 740 Library Levy Fund: Decrease appropriations \$15,600 for lower than originally estimated property tax revenue. The original source of funding was the fund balance.
- 750 Dedicated Revenue Fund: Appropriate \$70,000 for income tax distribution to the Schools. The source of revenue is the income taxes collected for the Schools.

The following summarizes the budgetary impact on the General Fund balance:

No.	Description	Amount
1	Police – vehicle charges	(\$16,000)
2	Community Development – IS charges	15,570
3	Administration – vehicle charges	(6,000)
4	Public Properties – severance pay	5,571
5	Public Works Administration – IS charges	(10,180)
6	Street Maintenance Fund transfer	200,000
7	EMS Fund transfer	90,000
8	Golf Course transfer	65,000
	Amended General Fund Run Rate	(\$2,491,192)
	Amended General Fund Ending Balance	\$8,890,903
	Amended Ratio – Ending Balance to Disbursements	40.9%