

Exhibit A

FY 2020-21 Budget Adjustments

<u>Account Number</u>	<u>Account Description</u>	<u>Department</u>	<u>Current Budget</u>	<u>Increase/ (decrease)</u>	<u>Adjusted Budget</u>	<u>Justification</u>	<u>Funding Source</u>
110-0000-3998	CARES Act Allocation	Nondepartmental	\$ -	\$ (91,702)	\$ (91,702)	To account for State Budget Allocation to Cities of CARES Act funding	Operating Revenue
110-4110-0231	Worker's Comp Premium	Council	466	(107)	359	Adjust WC Premium from preliminary estimate	General Fund
110-4130-0231	Worker's Comp Premium	Admin	12,356	(2,842)	9,514	same as above	General Fund
110-4150-0231	Worker's Comp Premium	Finance	5,913	(1,360)	4,553	same as above	General Fund
110-4200-0231	Worker's Comp Premium	Police	141,152	(32,473)	108,679	same as above	General Fund
110-4320-0231	Worker's Comp Premium	Community Development	5,896	(1,356)	4,540	same as above	General Fund
110-4330-0231	Worker's Comp Premium	PW Admin/Engineering	7,312	(1,298)	6,014	same as above	General Fund
110-4570-0231	Worker's Comp Premium	Corporation Yard	19,783	(4,936)	14,847	same as above	General Fund
110-4150-0312	Auditing Services	Finance	36,666	(15,238)	21,428	Revise Audit Fees	General Fund
110-4190-0358	Liability Premium	Nondepartmental	188,694	(38,798)	149,896	Adjust Liability Premium from preliminary estimate	General Fund
110-4321-0319	Professional Services	VFB Promotions	-	10,000	10,000	Adjust for 4-month Contract with Ideal Cooperative	General Fund
General Fund; Total Requested Budget Amendments			\$ 418,238	\$ (180,110)	\$ 238,128		
520-4393-0353	Facilities & Maintenance	Facilities	\$ 265,125	\$ (239,500)	\$ 25,625	Correct Entry Error	Allocation of ISF
521-4394-0231	Worker's Comp Premium	Technology & Maint	5,801	(1,335)	4,466	Adjust WC Premium from Preliminary estimate	Allocation of ISF
522-4550-0231	Worker's Comp Premium	Fleet	11,973	(2,755)	9,218	same as above	Allocation of ISF
Internal Service Funds; Total Requested Budget Amendments			\$ 282,899	\$ (243,590)	\$ 39,309		
610-4610-0312	Auditing Services	O&M	\$ -	8,873	\$ 8,873	Revise Audit Fees	Rates
651-6003-0731	CIP - Water Plant	Water Capital Projects	1,900,000	(100,000)	1,800,000	Correct error in Adopted Budget	Capital reserve from rates
Water Enterprise; Total Requested Budget Amendments			1,900,000	(91,127)	1,808,873		
710-4710-0312	Auditing Services	O&M	2,538	11,663	14,201	Revise Audit Fees	Rates
710-4712-0313	Laboratory	O&M	24,000	8,500	32,500	COVID-19 Testing	Rates
710-4712-0231	Worker's Comp Premium	Wastewater	17,301	(3,980)	13,321	Adjust WC Premium from Preliminary estimate	Wastewater Rates
Wastewater Enterprise; Total Requested Budget Amendments			43,839	16,183	60,022		
810--4812-0312	Auditing Services	CV Starr	-	3,449	\$ 3,449	Revise Audit Fees	Sales Tax
C.V. Starr Enterprise: Total Request Budget Amendment			-	3,449	3,449		
Total Requested Budget Amendments			\$ 2,644,976	\$ (495,195)	\$ 2,149,781		