

Exhibit A

2021 Final Appropriations

GENERAL FUND

<u>1100 COUNCIL</u>	Current	Adjustment	Final	Justification
Salaries & Wages	\$137,016	\$0	\$137,016	
Other Expenses	\$6,100	\$0	\$6,100	
	\$143,116	\$0	\$143,116	
<u>1200 MAYOR'S COURT</u>				
Salaries & Wages	\$24,005	\$0	\$24,005	
Other Expenses	\$800	\$0	\$800	
	\$24,805	\$0	\$24,805	
<u>1300 MAYOR</u>				
Salaries & Wages	\$132,721	\$0	\$132,721	
Other Expenses	\$6,800	\$0	\$6,800	
	\$139,521	\$0	\$139,521	
<u>1400 FINANCE</u>				
Salaries & Wages	\$198,932	\$0	\$198,932	<i>RITA fees were higher due to higher than expected income tax revenue</i>
Other Expenses	\$167,700	\$10,000	\$177,700	
	\$366,632	\$10,000	\$376,632	
<u>1500 LAW</u>				
Salaries & Wages	\$138,118	\$1,500	\$139,618	<i>Modify for actual payroll allocation for admin employee. Reduced unused budget</i>
Other Expenses	\$41,000	-\$30,000	\$11,000	
	\$179,118	-\$28,500	\$150,618	
<u>1600 CIVIL SERVICE</u>				
Salaries & Wages	\$1,824	\$0	\$1,824	<i>Additional civil service testing for Police</i>
Other Expenses	\$5,000	\$2,000	\$7,000	
	\$6,824	\$2,000	\$8,824	
<u>1900 ADMINISTRATION</u>				
Salaries & Wages	\$42,040	\$0	\$42,040	<i>Increase for new equipment and licensing with new IT vendor</i>
Other Expenses	\$368,500	\$30,000	\$398,500	
	\$410,540	\$30,000	\$440,540	
<u>2100 POLICE</u>				
Salaries & Wages	\$1,197,190	-\$50,000	\$1,147,190	<i>Reduce salary budget due to turnover</i>
Other Expenses	\$160,700	\$0	\$160,700	
	\$1,357,890	-\$50,000	\$1,307,890	
<u>2200 JUVENILE SERVICES</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$800	\$0	\$800	
	\$800	\$0	\$800	
<u>2300 DETENTION</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$15,000	\$0	\$15,000	
	\$15,000	\$0	\$15,000	
<u>2600 DISPATCH</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$274,000	\$0	\$274,000	
	\$274,000	\$0	\$274,000	
<u>2700 FIRE</u>				
Salaries & Wages	\$696,976	\$0	\$696,976	
Other Expenses	\$95,000	\$0	\$95,000	
	\$791,976	\$0	\$791,976	
<u>3200 ENGINEERING</u>				
Salaries & Wages	\$34,635	\$0	\$34,635	<i>Increase for builders fees paid to engineer for new construction</i>
Other Expenses	\$25,000	\$28,000	\$53,000	
	\$59,635	\$28,000	\$87,635	
<u>3700 SOLID WASTE</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$675,000	\$0	\$675,000	
	\$675,000	\$0	\$675,000	
<u>4200 SERVICE</u>				
Salaries & Wages	\$313,244	-\$20,000	\$293,244	<i>Payroll budget decreased due to turnover. Other expenses increased due to tools/supplies</i>
Other Expenses	\$130,900	\$15,000	\$145,900	
	\$444,144	-\$5,000	\$439,144	

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<u>5100 BUSINESS & COMMUNITY SERVICES</u>				
Salaries & Wages	\$2,102	\$0	\$2,102	<i>Increase for 2021 events and community engagement</i>
Other Expenses	\$24,800	\$10,500	\$35,300	
	\$26,902	\$10,500	\$37,402	
<u>5500 AGING</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$0	\$0	\$0	
	\$0	\$0	\$0	
<u>5820 PLANNING</u>				
Salaries & Wages	\$5,275	\$100	\$5,375	<i>Increase for actual payroll allocation for admin employee</i>
Other Expenses	\$0	\$0	\$0	
	\$5,275	\$100	\$5,375	
<u>5830 ABR</u>				
Salaries & Wages	\$2,217	\$0	\$2,217	
Other Expenses	\$0	\$0	\$0	
	\$2,217	\$0	\$2,217	
<u>5860 BZA</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$0	\$0	\$0	
	\$0	\$0	\$0	
<u>5900 BUILDING</u>				
Salaries & Wages	\$236,601	\$0	\$236,601	
Other Expenses	\$11,435	\$0	\$11,435	
	\$248,036	\$0	\$248,036	
<u>6200 PUBLIC HEALTH</u>				
Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$49,200	\$0	\$49,200	
	\$49,200	\$0	\$49,200	
<u>8100 ADVANCES</u>				
Other Expenses	\$0	\$0	\$0	
	\$0	\$0	\$0	
<u>9100 DEBT</u>				
Other Expenses	\$19,500	\$0	\$19,500	
	\$19,500	\$0	\$19,500	
<u>9700 TRANSFERS</u>				
Other Expenses	\$216,000	\$25,000	\$241,000	<i>Added budget for transfer to Budget Stabilization Fund</i>
	\$216,000	\$25,000	\$241,000	
GRAND TOTAL GENERAL FUND	\$5,456,131	\$22,100	\$5,478,231	
<u>SPECIAL REVENUE FUNDS</u>				
<u>102 STATE HIGHWAY FUND</u>				
Salaries & Wages & Benefits	\$0	\$0	\$0	
Other Expenses	\$54,450	\$0	\$54,450	
TOTAL STATE HIGHWAY FUND	\$54,450	\$0	\$54,450	
<u>103 STREET CONSTRUCTION MAINTENANCE AND REPAIR FUND</u>				
Salaries & Wages	\$238,830	\$0	\$238,830	
Other Expenses	\$347,700	\$0	\$347,700	
TOTAL SCM&R FUND	\$586,530	\$0	\$586,530	
<u>104 ROAD REPAIR FUND</u>				
Salaries & Wages	\$0	\$0	\$0	<i>Increase for 2021 asphalt purchases</i>
Other Expenses	\$305,000	\$5,000	\$310,000	
TOTAL ROAD REPAIR FUND	\$305,000	\$5,000	\$310,000	

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105 FIRE LEVY FUND

Salaries & Wages	\$450,000	\$15,000	\$465,000	
Other Expenses	\$0	\$0	\$0	<i>Increase to budget for payroll charged to levy</i>
TOTAL FIRE LEVY FUND	\$450,000	\$15,000	\$465,000	

106 FIRE EQUIPMENT FUND

Salaries & Wages	\$60,000	\$0	\$60,000	
Other Expenses	\$70,000	\$60,000	\$130,000	<i>Increase for lifepack units approved by Council in 2021</i>
TOTAL FIRE EQUIPMENT FUND	\$130,000	\$60,000	\$190,000	

107 POLICE LEVY FUND

Salaries & Wages	\$240,000	\$20,000	\$260,000	
Other Expenses	\$0	\$0	\$0	<i>Increase to budget for payroll charged to levy</i>
TOTAL POLICE LEVY FUND	\$240,000	\$20,000	\$260,000	

108 PARKS LEVY, DEVELOPMENT AND MAINTENACE FUND

Salaries & Wages	\$72,371	\$30,000	\$102,371	
Other Expenses	\$107,000	-\$10,000	\$97,000	<i>Increase for actual payroll charged to activity</i>
TOTAL PARKS D&M FUND	\$179,371	\$20,000	\$199,371	

109 CEMETERY FUND

Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$42,000	\$12,304	\$54,304	<i>Increase to reflect payment made to cemetery, based on taxes received in 2021</i>
TOTAL CEMETERY FUND	\$42,000	\$12,304	\$54,304	

110 DUI EDUCATION FUND

Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$0	\$0	\$0	
TOTAL DUI EDUCATION FUND	\$0	\$0	\$0	

111 SOUTHWEST GENERAL HOSPITAL FUND

Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$49,000	\$13,705	\$62,705	<i>Increase to reflect payments made to hospital, based on taxes received in 2021</i>
TOTAL SOUTHWEST GENERAL HOSPITAL FUND	\$49,000	\$13,705	\$62,705	

112 CDBG FUND

Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$0	\$0	\$0	
TOTAL CDBG FUND	\$0	\$0	\$0	

113 PARK AND RECREATION OPERATION FUND

Salaries & Wages	\$0	\$0	\$0	
Other Expenses	\$152,000	-\$60,000	\$92,000	<i>Decrease for project moved to 2022 budget</i>
TOTAL PARKS & RECREATION OPERATING FUND	\$152,000	-\$60,000	\$92,000	

114 STORM SEWER MAINTENANCE AND REPAIR FUND

Salaries & Wages	\$50,774	\$28,000	\$78,774	
Other Expenses	\$10,000	\$0	\$10,000	<i>Increase for actual payroll charged to activity</i>
TOTAL STORM SEWER M&R FUND	\$60,774	\$28,000	\$88,774	

115 FIRE PENSION FUND

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Salaries & Wages	\$158,603	\$0	\$158,603
Other Expenses	\$0	\$0	\$0
TOTAL FIRE PENSION FUND	\$158,603	\$0	\$158,603
<u>116 POLICE PENSION FUND</u>			
Salaries & Wages	\$159,800	\$0	\$159,800
Other Expenses	\$0	\$0	\$0
TOTAL POLICE PENSION FUND	\$159,800	\$0	\$159,800
<u>117 SHADE TREE FUND</u>			
Salaries & Wages	\$21,835	\$0	\$21,835
Other Expenses	\$23,000	\$0	\$23,000
TOTAL SHADE TREE FUND	\$44,835	\$0	\$44,835
<u>118 STREET LIGHTING ASSESSMENT FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$100,000	\$20,000	\$120,000
TOTAL STREET LIGHTING ASSESSMENT FUND	\$100,000	\$20,000	\$120,000
			<i>Increase for increased cost of electric rates in 2021</i>
<u>121 RECREATION FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0
TOTAL RECREATION FUND	\$0	\$0	\$0
<u>123 MAYORS COURT COMPUTERIZATION FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$4,400	\$0	\$4,400
TOTAL MAYORS COURT COMPUTERIZATION FUN	\$4,400	\$0	\$4,400
<u>128 SEWER OPERATION, MAINTENANCE AND REPAIR FUND</u>			
Salaries & Wages	\$50,801	\$0	\$50,801
Other Expenses	\$230,000	\$0	\$230,000
TOTAL SEWER OM&R FUND	\$280,801	\$0	\$280,801
<u>130 DARE FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$500	\$0	\$500
TOTAL DARE FUND	\$500	\$0	\$500
<u>131 COVERED BRIDGE FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$0	\$200	\$200
TOTAL COVERED BRIDGE FUND	\$0	\$200	\$200
			<i>Increase to cover 2021 purchases</i>
<u>132 JENKINS CENTER FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$26,500	\$0	\$26,500
TOTAL JENKINS CENTER FUND	\$26,500	\$0	\$26,500
<u>133 COMPUTERIZATION CLERK OF COURT FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$3,000	\$100	\$3,100
			<i>Increase for Court computer software</i>

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TOTAL RECREATION FUND	<i>\$3,000</i>	<i>\$100</i>	\$3,100
<u>134 COMMUNITY DIVERSION FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$1,000</i>	\$1,000
Other Expenses	<i>\$600</i>	<i>\$0</i>	\$600
TOTAL COMMUNITY DIVERSION FUND	<i>\$600</i>	<i>\$1,000</i>	\$1,600
<u>135 LAW ENFORCEMENT TRUST FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$0</i>	<i>\$0</i>	\$0
TOTAL LAW ENFORCEMENT TRUST FUND	<i>\$0</i>	<i>\$0</i>	\$0
<u>138 LONG TERM COMPENSATED ABSENCE FUND</u>			
Salaries & Wages	<i>\$20,290</i>	<i>\$16,000</i>	\$36,290
Other Expenses	<i>\$0</i>	<i>\$0</i>	\$0
TOTAL LT COMPENSATED ABSENCE FUND	<i>\$20,290</i>	<i>\$16,000</i>	\$36,290
<u>140 POLICE TRAINING</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$16,000</i>	<i>\$0</i>	\$16,000
TOTAL POLICE TRAINING FUND	<i>\$16,000</i>	<i>\$0</i>	\$16,000
<u>145 CORONAVIRUS RELIEF FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$8,568</i>	<i>\$0</i>	\$8,568
TOTAL CORONAVIRUS RELIEF FUND	<i>\$8,568</i>	<i>\$0</i>	\$8,568
<u>146 ARPA FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$0</i>	<i>\$75,000</i>	\$75,000
TOTAL ARPA FUND	<i>\$0</i>	<i>\$75,000</i>	\$75,000
TOTAL SPECIAL REVENUE FUNDS	<i>\$3,073,022</i>	<i>\$226,309</i>	\$3,299,331
<u>DEBT SERVICE FUNDS</u>			
<u>204 GENERAL BOND RETIREMENT FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$0</i>	<i>\$0</i>	\$0
TOTAL GENERAL BOND RETIREMENT FUND	<i>\$0</i>	<i>\$0</i>	\$0
<u>205 OWDA SERVICE FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$0</i>	<i>\$0</i>	\$0
TOTAL OWDA SERVICE FUND	<i>\$0</i>	<i>\$0</i>	\$0
<u>206 OWDA SERVICE FUND - MYRTLE</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	\$0
Other Expenses	<i>\$0</i>	<i>\$0</i>	\$0
TOTAL OWDA SERVICE FUND - MYRTLE	<i>\$0</i>	<i>\$0</i>	\$0

Increase for officer's time worked on program

Increase for retirements in 2021

Increase for spending of funds on safety equipment, per local recovery plan

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<u>207 OWDA SERVICE FUND - CLARK/CRANAGE</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0
TOTAL OWDA SERVICE FUND - CLARK/CRANAGE	\$0	\$0	\$0
<u>208 WATER DEBT PROJECT 2 FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0
TOTAL WATER DEBT PROJECT 2 FUND	\$0	\$0	\$0
<u>209 SEWER DEBT PROJECT 2 FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0
TOTAL SEWER DEBT PROJECT 2 FUND	\$0	\$0	\$0
<u>210 SANITARY SEWER DEBT PROJECT 3 FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$37,000	\$200	\$37,200
TOTAL SANITARY SEWER DEBT PROJECT 3 FUND	\$37,000	\$200	\$37,200
<u>211 STORM SEWER DEBT PROJECT 3 FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$6,900	\$0	\$6,900
TOTAL STORM SEWER DEBT PROJECT 3 FUND	\$6,900	\$0	\$6,900
<u>212 OWDA LINDBERGH/WESTLAWN FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$77,600	\$0	\$77,600
TOTAL OWDA LINDBERGH/WESTLAWN FUND	\$77,600	\$0	\$77,600
<u>213 SANITARY SEWER PHASE 5 FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$6,590,000	\$100,000	\$6,690,000
TOTAL SANITARY SEWER PHASE 5 FUND	\$6,590,000	\$100,000	\$6,690,000
<u>214 BAKERS CREEK BRIDGE FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$0	\$0	\$0
TOTAL BAKERS CREEK BRIDGE FUND	\$0	\$0	\$0
TOTAL DEBT SERVICE FUNDS	\$6,711,500	\$100,200	\$6,811,700
<u>CAPITAL PROJECT FUNDS</u>			
<u>301 CAPITAL IMPROVEMENT FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$936,600	\$0	\$936,600
TOTAL CAPITAL IMPROVEMENT FUND	\$936,600	\$0	\$936,600
<u>313 CAPITAL IMPROVEMENT SERVICE EQUIPMENT FUND</u>			
Salaries & Wages	\$0	\$0	\$0
Other Expenses	\$158,800	\$0	\$158,800

Increase for County special assessment fee

Increase for 2021 construction costs

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TOTAL CAPITAL IMP SVC EQUIP FUND	<i>\$158,800</i>	<i>\$0</i>	<i>\$158,800</i>
<u>315 RAILROAD IMPROVEMENT FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Other Expenses	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
TOTAL RAILROAD IMPROVEMENT FUND	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
<u>317 RAILROAD GRADE SEPARATION FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Other Expenses	<i>\$40,000</i>	<i>\$0</i>	<i>\$40,000</i>
TOTAL RAILROAD GRADE SEPARATION FUND	<i>\$40,000</i>	<i>\$0</i>	<i>\$40,000</i>
<u>318 POLICE EQUIPMENT FUND</u>			
Salaries & Wages	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Other Expenses	<i>\$0</i>	<i>\$25,050</i>	<i>\$25,050</i>
TOTAL POLICE EQUIPMENT FUND	<i>\$0</i>	<i>\$25,050</i>	<i>\$25,050</i>
TOTAL CAPITAL PROJECTS FUNDS	<i>\$1,135,400</i>	<i>\$25,050</i>	<i>\$1,160,450</i>
GRAND TOTAL ALL FUNDS	<i>\$16,376,053</i>	<i>\$373,659</i>	<i>\$16,749,712</i>

Increase for 2021 cruiser purchase and a portion of new cruiser lease payment

The Following advances were repaid in December 2021, initially advanced in 2020:

- 1) Repayment of General Fund Advance to Coronavirus Relief Fund
Repayment from Fund 145 to Fund 010 for \$51,000

There shall be, and there are hereby, monies transferred from various funds in the amounts not to exceed those stated below:

Transfer Amount:	Transfer to:	Transfer From
\$85,000	Fund 115 - Fire Pension	Fund 010 - General Fund
\$95,000	Fund 116 - Police Pension	Fund 010 - General Fund
\$11,000	Fund 140 - Police Training	Fund 010 - General Fund
\$25,000	Fund 212 - OWDA Lindbergh	Fund 010 - General Fund
\$25,000	Fund 020 - Rainy Day Fund	Fund 010 - General Fund
\$241,000	Added to Budget	