

**To:** President and Members of the Munster Town Council

**From:** Patricia Abbott, Controller IAMC, MMC

**Date:** December 16, 2024

**Re:** Appropriation Adjustments, Ordinance 1975

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There are four major expenditure groups within each fund of the Town, Personal Services, Supplies, Contractual Services, and Capital Outlays. Throughout the year, departments have expenditures greater than originally anticipated in a certain group. When this happens, a transfer of budget dollars is made. There is no overall increase or decrease to the overall budget.

Municipalities are allowed to make these budget transfers. The transfers must be authorized by ordinance or resolution.

Ordinance 1975 has been prepared to authorize budget transfers known to be required so far this year. We will not know the final amounts until December 31, after we receive the final revenues of the year and have processed the final payroll and all vouchers.

Adoption of an ordinance usually requires two readings. We ask that the Town Council consider Ordinance 1975 on first reading on December 16, and then adopt the ordinance on second reading at the first meeting in January. The final appropriation adjustment amounts will be incorporated as amendments to the ordinance prior to adoption. There will be no net change in any fund.

**RECOMMENDED ACTION:**

By motion and voice vote, consider Ordinance 1975 on first reading and schedule second reading in January 2025.