

**EXHIBIT A**

Upon review of the City's policy relating to longevity pay and retirement to health benefits provided by the City to both bargaining and non-bargaining groups, it was determined that the city was potentially exposed to risks related to payroll. After consultation with outside payroll and benefits counsel, it was determined that the City could avoid certain risks and adjust non-bargaining employee's longevity and MPERA calculations. There are sufficient fund balances in all funds to cover the increased costs related to the adjustments.

	<u>Revenue</u>	<u>Expenditure</u>	
<b>Fund 0100 - Administration</b>			
0100-13130-401148		3,877	Longevity
0100-13130-401148		2,588	PERS Contribution
<b>Fund 0100 - Human Resources</b>			
0100-17500-401148		6,256	Longevity
0100-17500-401148		3,235	PERS Contribution
<b>Fund 0100 - City Attorney</b>			
0100-16110-401148		7,752	Longevity
0100-16110-401148		6,470	PERS Contribution
<b>Fund 0100 - Municipal Court</b>			
0100-12120-401148		2,588	PERS Contribution
<b>Fund 0100 - Finance</b>			
0100-15120-401148		10,491	Longevity
0100-15120-401148		5,176	PERS Contribution
<b>Fund 0100 - Code Enforcement</b>			
0100-43210-401148		1,176	Longevity
0100-43210-401148		1,779	PERS Contribution
<b>Fund 0100 - PRPL</b>			
0100-51100-401148		10,850	Longevity
0100-51100-401148		7,764	PERS Contribution
<b>Fund 1500 - Public Safety</b>			
1500-21110-401148		9,328	Longevity
1500-21110-401148		4,745	PERS Contribution
1500-22210-401148		22,641	Longevity
1500-22210-401148		5,392	PERS Contribution
<b>Fund 2050 - Gas Tax</b>			
2050-31310-401148		647	PERS Contribution
<b>Fund 2090 - Building Fund</b>			
2090-44510-401148		11,390	Longevity
2090-44510-401148		5,985	PERS Contribution
<b>Fund 2110 - Street/Traffic Opertaing</b>			
2110-31320-401148		19,936	Longevity
2110-31320-401148		4,529	PERS Contribution
<b>Fund 2250 - EOC 911</b>			
2250-22320-401148		215	PERS Contribution
<b>Fund 2400 - Planning</b>			
2400-43010-401148		10,673	Longevity
2400-43010-401148		5,823	PERS Contribution
<b>Fund 2410, 2420, 2430 - Attorney Grants</b>			
2410-16210-401148		1,249	Longevity
2410-16210-401148		1,294	PERS Contribution
2420-16220-401148		884	Longevity
2420-16220-401148		647	PERS Contribution
2430-16230-401148		956	Longevity
2430-16230-401148		647	PERS Contribution
<b>Fund 2460, 2480, 7380 - Municipal Court Grants</b>			
2460-12530-401148		647	PERS Contribution
2480-12620-401148		647	PERS Contribution
7380-12640-401148		1,294	PERS Contribution
<b>Fund 2510, 2550 - Police Grants</b>			
2510-21270-401148		884	Longevity
2510-21270-401148		647	PERS Contribution
2550-21430-401148		956	Longevity
2550-21430-401148		647	PERS Contribution

<b>Fund 2600 - Library</b>		
2600-55110-401148	8,103	Longevity
2600-55110-401148	2,588	PERS Contribution
<b>Fund 2690, 2850, 2920 - Community Development Block Grants Fund</b>		
2690-67710-401148	352	
2690-67710-401148	971	
2850-65810-401148	690	
2850-65810-401148	938	
2920-65010-401148	647	Longevity
2920-65010-401148	1,326	PERS Contribution
<b>Fund 5020 - Water</b>		
5020-73110-401148	52,664	Longevity
5020-73110-401148	11,387	PERS Contribution
<b>Fund 5120 - Wastewater</b>		
5120-43110-401148	36,085	Longevity
5120-43110-401148	9,317	PERS Contribution
<b>Fund 5210 - Parking</b>		
5210-15210-401148	1,294	PERS Contribution
<b>Fund 5410 - Solid Waste</b>		
5410-31210-401148	11,535	Longevity
5410-31210-401148	4,529	PERS Contribution
<b>Fund 5610 - Airport</b>		
5610-7110-401148	26,970	Longevity
5610-7110-401148	6,858	PERS Contribution
<b>Fund 5710 - Transit</b>		
5710-71410-401148	4,872	Longevity
5710-71410-401148	4,141	PERS Contribution
<b>Fund 6010 - Fleet Services</b>		
6010-15500-401148	8,865	Longevity
6010-15500-401148	1,941	PERS Contribution
<b>Fund 6060 - Telephone</b>		
6060-19310-401148	684	Longevity
6060-19310-401148	712	PERS Contribution
<b>Fund 6200 - Information Technology</b>		
6200-19110-401148	35,527	Longevity
6200-19110-401148	11,581	PERS Contribution
<b>Fund 6300 - Property Insurance</b>		
6300-17530-401148	1,178	Longevity
6300-17530-401148	647	PERS Contribution
<b>Fund 6500 - Facilities Maintenance</b>		
6500-15650-401148	956	Longevity
6500-15650-401148	647	PERS Contribution
<b>Fund 6600 - Public Works Administration</b>		
6600-31100-401148	10,577	Longevity
6600-31100-401148	4,529	PERS Contribution
<b>Fund 6700 - Public Works Engineering</b>		
6700-31410-401148	40,634	Longevity
6700-31410-401148	13,587	PERS Contribution
<b>Fund 8730 - Park District 1</b>		
8730-51990-401148	647	PERS Contribution