

**Exhibit 3: Amendments / Transfers / Reallocations
Water and Sewer Enterprise Fund**

Transfer of funds from FY 17 budgeted pension amounts to a separate account for the disbursement of funds related to the 415 excess pension benefit plan established at the December 14, 2016 commission meeting per Resolution R2016-365.

Transfer From:

Description	Account Number	Amount
General Pension	42.4001.00000.536.002230	10,000
General Pension	42.4003.00000.536.002230	12,500
General Pension	42.4004.00000.536.002230	20,000
General Pension	42.4011.00000.536.002230	12,500
General Pension	42.4011.00762.536.002230	5,900
General Pension	42.4012.00772.536.002230	25,000
General Pension	42.4041.00000.536.002230	20,000
Subtotal		<hr/> <hr/> 105,900

Transfer To:

Description	Account Number	Amount
Transfer to General Fund	42.4000.00000.381.00XXX	105,900