

ORDINANCE NO. 5808

AN ORDINANCE AMENDING ORDINANCE NO. 5786 PROVIDING FOR THE ADOPTION OF THE GENERAL FUND, DEBT SERVICE FUND, COMMUNITY DEVELOPMENT BLOCK GRANT FUND, COMMUNITY DEVELOPMENT BLOCK GRANT SUBRECIPIENT FUND, LOCAL PARKS AND STORM WATER FUND, SEWER LATERAL REPAIR PROGRAM FUND, WATER LINE REPAIR PROGRAM FUND, SPECIAL ALLOCATION FUNDS, TRANSPORTATION TRUST FUND, CENTRAL MATERIALS PROCESSING FACILITY FUND, RECREATION FUND, SOLID WASTE FUND, AND WATER/SEWER FUND BUDGETS FOR THE CITY OF SAINT PETERS FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013.

WHEREAS, the City Administrator, acting as the Budget Officer for the City of Saint Peters, has prepared budgets for the General Fund, Debt Service Fund, Community Development Block Grant Fund, Community Development Block Grant Subrecipient Fund, Local Parks And Storm Water Fund, Sewer Lateral Repair Program Fund, Water Line Repair Program Fund, Special Allocation Funds, Transportation Trust Fund, Central Materials Processing Facility Fund, Recreation Fund, Solid Waste Fund, and Water/Sewer Fund in accordance with the requirements of said funds of the City; and

WHEREAS, the department heads of the operating departments of the City have participated in the drafting of said budgets, and have agreed to the budgeted amount for the operation of their respective department; and

WHEREAS, the anticipated expenditures from each of the above funds do not exceed the anticipated revenues plus any unencumbered fund balance for the fiscal year.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF SAINT PETERS, MISSOURI, AS FOLLOWS:

SECTION NO. 1 – Section 1 of Ordinance No. 5786 shall be amended to read as follows:

(a) That the budget for the General Fund of the City prepared as presented for fiscal year 2013 including anticipated revenues, transfers in, and unencumbered fund balance of \$35,450,032, anticipated expenditures, reserve transfers, and transfers out of \$33,334,350, and an anticipated ending unencumbered fund balance of \$2,115,682, be and is hereby adopted as the budget for the City of Saint Peters, Missouri. The budget for the General Fund is based upon a property tax rate of \$.6010 per \$100 of assessed valuation. The Board of Aldermen hereby determines and declares that the City General Fund tax rate ceiling under Sections 137.073.(4), 137.073.6(1)(c), and 137.073.6(3), Revised Statutes of Missouri, as amended, to be \$.6010 per \$100 of assessed valuation.

(b) That the anticipated General Fund expenditures as specified in Section 1(a) of this Ordinance are hereby appropriated for expenditure by department as follows:

HES - Health	\$	631,060
HES - Vehicle & Equipment Maintenance	\$	855,775
MPS - Police	\$	12,349,400
PRS - Community & Arts Center	\$	214,250
PRS - Parks-General	\$	4,532,200
PRS - Ranger Division	\$	992,910
SSS - Administration	\$	5,657,175
SSS - Communications	\$	1,017,000
SSS - Governmental	\$	1,276,020
SSS - Municipal Court	\$	443,360
TDS - Engineering & Community Development	\$	2,239,300
TDS - Streets Department	\$	<u>1,977,000</u>
Subtotal	\$	32,185,450
Debt Service on 2006 Certificate of Participation Bonds	\$	320,000
Debt Service on 2010 Refunding Bonds	\$	65,000
Transfer to Debt Service Fund	\$	463,900
Transfer to Trust – Post Retirement Benefits	\$	<u>300,000</u>
TOTAL	\$	33,334,350

SECTION NO. 2 – Section 2 of Ordinance No. 5786 shall be amended to read as follows:

(a) That the budget for the Debt Service Fund of the City prepared and presented for fiscal year 2013 including anticipated revenues, transfers from other funds, and unencumbered fund balance of \$5,010,737, anticipated expenditures of \$2,909,750, and an anticipated unencumbered fund balance of \$2,100,987, be and is hereby adopted as the budget for the City of St. Peters, Missouri.

(b) That the anticipated Debt Service expenditures as specified in Section 2(a) of this Ordinance are hereby appropriated to satisfy the debt service requirements of the following general obligation bond issues:

Collection and Assessment Fees	\$	55,000
Uncollectable Taxes	\$	3,000
Distribution Fees	\$	3,750
2007 Justice Center/Public Works	\$	289,000
2008 Justice Center	\$	679,000
2010 St. Peters Lakeside Business Park Refunding (2002)	\$	87,000
2010B Storm Water/Creek Stabilization Refunding	\$	130,000
2011 St. Peters Lakeside Business Park Refunding (2004)	\$	1,363,000
2012 Storm Water/Creek Stabilization	\$	<u>300,000</u>
TOTAL	\$	2,909,750

SECTION NO. 3 – Section 5 of Ordinance No. 5786 shall be amended to read as follows:

(a) That the budget for the Local Parks and Storm Water Fund of the City prepared as presented for fiscal year 2013 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$6,197,627, anticipated expenditures, reserve transfers and transfers out of \$5,440,910, and an anticipated ending unencumbered fund balance of \$756,717, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Local Parks and Storm Water Fund expenses as specified in Section 3(a) of this Ordinance are hereby appropriated for expenditure as follows:

Parks Department	\$	2,385,850
Storm Water Department	\$	1,962,060
Debt Service for Park Projects	\$	<u>163,000</u>
Subtotal	\$	4,510,910
Transfers to Recreation Fund	\$	500,000
Transfers to Debt Service Fund - 2010 General		
Obligation Storm Water/Creek Stabilization	\$	130,000
Transfers to Debt Service Fund – 2012 General		
Obligation Storm Water/Creek Stabilization	\$	<u>300,000</u>
TOTAL	\$	5,440,910

SECTION NO. 4 – Section 10 of Ordinance No. 5786 shall be amended to read as follows:

(a) That the budget for the Special Allocation Fund – St. Peters Lakeside Park of the City prepared as presented for fiscal year 2012 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$352,187, anticipated expenditures and reserve transfers of \$316,000, and an anticipated ending unencumbered fund balance of \$36,187, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Special Allocation Fund – St. Peters Lakeside Park expenses as specified in Section 4(a) of this Ordinance are hereby appropriated for expenditure as follows:

Debt Service	\$	10,000
Other Expense	\$	<u>5,000</u>
Subtotal	\$	15,000
Transfer to Reserves	\$	1,000
Transfer to Local Park and Storm Water Fund	\$	<u>300,000</u>
TOTAL	\$	316,000

SECTION NO. 5– Section 11 of Ordinance No. 5786 shall be amended to read as follows:

(a) That the budget for the Transportation Trust Fund of the City prepared and presented for fiscal year 2013 including anticipated revenues, transfers from other funds, and unencumbered fund balance of \$11,476,667, anticipated expenditures and transfers to other funds of \$6,405,520, and an anticipated unencumbered fund balance of \$5,071,147, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Transportation Trust Fund expenditures as specified in Section 5(a) of this Ordinance are hereby for expenditures as follows:

Road Construction & Traffic Signal Installation	\$	580,500
Street Maintenance	\$	3,012,045
Traffic Management	\$	1,775,475
Contingency	\$	<u>50,000</u>
Subtotal	\$	5,418,020
Debt Service	\$	775,000
Transfer to Trust – Post Retirement Benefits	\$	11,500
Administration Overhead	\$	<u>201,000</u>
TOTAL	\$	6,405,520

SECTION NO. 6 – Section 13 of Ordinance No. 5786 shall be amended to read as follows:

(a) That the budget for the Recreation Fund of the City prepared as presented for fiscal year 2013 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$7,287,983, anticipated expenditures, reserve transfers, and transfers out of \$7,273,865, and an anticipated ending unencumbered fund balance of \$14,118, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Recreation Fund expenses as specified in Section 6(a) of this Ordinance are hereby appropriated for expenditure as follows:

Rec-Plex Expense	\$	4,227,910
General Recreation Expense	\$	444,075
Golf Course Expense	\$	793,100
370 Lakeside Park Expense	\$	<u>340,780</u>
Subtotal	\$	5,805,865
Debt Service	\$	1,445,000
Transfer to (from) Reserves	\$	5,000
Transfer to Trust – Post Retirement Benefits	\$	<u>18,000</u>
TOTAL	\$	7,273,865

SECTION NO. 7 – That the funds shall be expended in substantially the same manner as presented to the Board of Aldermen in the details of the 2012/13 Annual Budget, the original copy, and subsequent amendments, of which are on file this date in the office of the City Clerk, and incorporated herein by this reference.

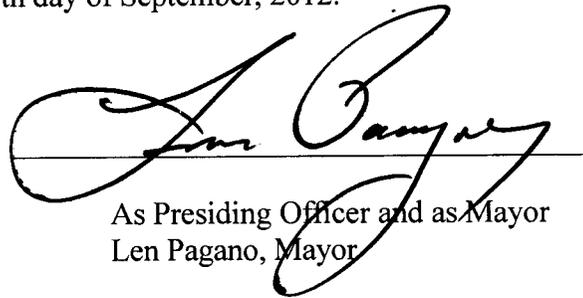
SECTION NO. 8 – That the Mayor and City Administrator are hereby authorized to expend these funds in accordance with the provisions of this Ordinance, subject to the provision of Ordinance No. 326, or as said Ordinance from time to time may be amended.

SECTION NO. 9 – This Ordinance shall be in full force and effect as of the date of its final passage and approval.

SECTION NO. 10. Savings Clause - Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other Ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

SECTION NO. 11. Severability Clause - If any term, condition, or provision of this Ordinance shall, to any extent, be held to be invalid or unenforceable, the remainder hereof shall be valid in all other respects and continue to be effective and each and every remaining provision hereof shall be valid and shall be enforced to the fullest extent permitted by law, it being the intent of the Board of Aldermen that it would have enacted this Ordinance without the invalid or unenforceable provisions. In the event of a subsequent change in applicable law so that the provision which had been held invalid is no longer invalid, said provision shall thereupon return to full force and effect without further action by the City and shall thereafter be binding.

Read two times, passed and approved this 27th day of September, 2012.



As Presiding Officer and as Mayor
Len Pagano, Mayor

Attest: Patricia E. Smith
Patricia E. Smith, City Clerk

GENERAL FUND

	FY'13 BUDGET	ADJUSTMENTS	FY'13 BUDGET SEPTEMBER 27, 2012
BEGINNING FUND BALANCE	\$ 1,638,672	\$ -	\$ 1,638,672
REVENUES:			
Property Tax	6,823,300	0	6,823,300
Sales Tax	12,906,000	0	12,906,000
Other Taxes	4,329,860	0	4,329,860
Licenses & Permits	1,052,900	0	1,052,900
Intergovernmental Revenue	3,355,200	0	3,355,200
Interest	25,000	0	25,000
Other	3,484,900	0	3,484,900
TOTAL REVENUE	31,977,160	0	31,977,160
TRANSFER FROM OVERHEAD ALLOCATION	1,834,200	0	1,834,200
FUNDS AVAILABLE	35,450,032	0	35,450,032
EXPENDITURES:			
HES - Health	631,060	0	631,060
HES - Vehicle & Equipment Maintenance	855,775	0	855,775
MPS - Police	12,314,250	35,150	12,349,400
PRS - Community & Arts Center	214,250	0	214,250
PRS - Parks	4,875,750	(343,550)	4,532,200
PRS - Ranger Division	992,910	0	992,910
SSS - Administration	5,657,175	0	5,657,175
SSS - Communications	957,500	59,500	1,017,000
SSS - Governmental	1,276,020	0	1,276,020
SSS - Municipal Court	443,360	0	443,360
TDS - Engineering & Community Development	2,239,300	0	2,239,300
TDS - Streets Department	1,977,000	0	1,977,000
WES - Storm Water Management	681,000	(681,000)	0
TOTAL EXPENDITURES	33,115,350	(929,900)	32,185,450
DEBT SERVICE 2006 CERTIFICATE OF PARTICIPATION BONDS	(320,000)	0	(320,000)
DEBT SERVICE 2010 CERTIFICATE OF PARTICIPATION BONDS	(65,000)	0	(65,000)
PAYMENT TO TRUSTEE TO FUND POST RETIREMENT BENEFITS	(300,000)	0	(300,000)
TRANSFER (TO)FROM RESERVES	0	0	0
TRANSFER (TO)FROM DEBT SERVICE FUND	(463,900)	0	(463,900)
TRANSFER (TO)FROM RECREATION FUND	(500,000)	500,000	0
ENDING FUND BALANCE	\$ 685,782	\$ 1,429,900	\$ 2,115,682

DETAIL OF ADJUSTMENTS:

EXPENDITURES:		
MPS - Police	10,000	Fund signage for Justice Center
MPS - Police	18,500	Fund monument sign at Justice Center
MPS - Police	6,650	Fund shelving for storage of evidentiary firearms and oversized items
PRS - Parks	(251,650)	Move Parks capital from General Fund to Local Parks and Storm Water Fund
PRS - Parks	(91,900)	Move Parks trail maintenance from General Fund to Local Parks and Storm Water Fund
SSS - Communications	12,000	Fund a replacement digital signage system
SSS - Communications	7,500	Fund improvements to Justice Center Chamber lighting system
SSS - Communications	40,000	Fund video server automation system
WES - Storm Water Management	(681,000)	Move Storm Water salaries and fringes to Local Parks and Storm Water Fund
TOTAL EXPENDITURES	(929,900)	
TRANSFER (TO)FROM RECREATION FUND	500,000	Remove transfer to Recreation Fund

DEBT SERVICE FUND

	FY'13 BUDGET	ADJUSTMENTS	FY'13 BUDGET SEPTEMBER 27, 2012
BEGINNING FUND BALANCE	\$ 2,279,337	\$ -	\$ 2,279,337
TRANSFER FROM LOCAL PARK STORM WATER FUND 2010 G.O. BONDS	130,000	0	130,000
TRANSFER FROM LOCAL PARK STORM WATER FUND 2012 G.O. BONDS	0	300,000	300,000
TRANSFER FROM GENERAL FUND	463,900	0	463,900
REVENUES:			
Property Tax	1,748,500	0	1,748,500
Interest	10,000	0	10,000
Other Revenue	79,000	0	79,000
TOTAL REVENUE	1,837,500	0	1,837,500
FUNDS AVAILABLE	4,710,737	300,000	5,010,737
EXPENDITURES:			
Collection & Assessment Fees	55,000	0	55,000
Uncollectable Taxes	3,000	0	3,000
Distribution Fees	3,750	0	3,750
Debt Service	2,548,000	300,000	2,848,000
TOTAL EXPENDITURES	2,609,750	300,000	2,909,750
ENDING FUND BALANCE	\$ 2,100,987	\$ -	\$ 2,100,987

DETAIL OF ADJUSTMENTS:

TRANSFER FROM LOCAL PARK STORM WATER FUND 2012 G.O. BONDS 300,000 Additional transfer from Local Park and Storm Water Fund for New GO Debt

EXPENDITURES:

Debt Service 300,000 Debt service for new GO Bonds issued for Storm Water Projects

LOCAL PARKS AND STORM WATER FUND

	FY'13 BUDGET	ADJUSTMENTS	FY'13 BUDGET SEPTEMBER 27, 2012
BEGINNING FUND BALANCE	\$ 1,405,027	\$ -	\$ 1,405,027
TRANSFER FROM SPECIAL ALLOCATION FUND - ST PETERS LAKESIDE REDEVELOPMENT	0	300,000	300,000
REVENUES:			
Sales Tax	1,290,600	3,200,000	4,490,600
Interest Income	2,000	0	2,000
Other Income	0	0	0
TOTAL REVENUE	1,292,600	3,200,000	4,492,600
FUNDS AVAILABLE	2,697,627	3,500,000	6,197,627
EXPENDITURES:			
Park Department Operating Expenditure	500	341,900	342,400
Park Department Capital Expenditure	25,000	2,018,450	2,043,450
TOTAL PARK DEPARTMENT:	25,500	2,360,350	2,385,850
Storm Water Department Operating Expenditure Excluding Storm Water Maintenance	211,060	731,000	942,060
Storm Water Department Capital Expenditure	330,000	0	330,000
Storm Water 50/50 Projects	100,000	0	100,000
Storm Water/Creek Stabilization Maintenance	155,000	0	155,000
Storm Water/Creek Subdivision Maintenance	0	435,000	435,000
TOTAL STORM WATER DEPARTMENT:	796,060	1,166,000	1,962,060
DEBT SERVICE	163,000	0	163,000
TOTAL EXPENDITURES	984,560	3,526,350	4,510,910
TRANSFER (TO) FROM RESERVES	0	0	0
TRANSFER TO LAKESIDE CAPITAL PROJECT FUND	(375,000)	375,000	0
TRANSFER TO DEBT SERVICE FUND 2010 G.O. BONDS	(130,000)	0	(130,000)
TRANSFER TO DEBT SERVICE FUND 2012 G.O. BONDS	0	(300,000)	(300,000)
TRANSFER TO RECREATION FUND	0	(500,000)	(500,000)
ENDING FUND BALANCE	\$ 1,208,067	\$ (451,350)	\$ 756,717

DETAIL OF ADJUSTMENTS:

SPECIAL ALLOCATION FUND - ST PETERS LAKESIDE REDEVELOPMENT

300,000 Funding from Lakeside TIF for pavilion

REVENUES

Sales Tax 3,200,000 Adjust to reflect increase in sales tax passed by voters
 TOTAL REVENUE 3,200,000

EXPENDITURES:

Park Department Operating Expenditure

 Salary and Fringe 250,000 Fund additional Park Department staff
 Salary and Fringe 91,900 Move Parks Department trail maintenance from General Fund
 Total Park Department Operating Expenditure 341,900

Park Department Capital Expenditure

 Park Projects 200,000 Replace Playground Equipment Shady Springs
 Park Projects 100,000 Practice Field Lights and Score Board - Mid-Rivers Football
 Park Projects 165,000 Rest Rooms and Turf to Infield at Woodlands
 Park Projects 100,000 Light two fields at Woodlands
 Park Projects 125,000 Replace Scoreboard in Natatorium at REC-PLEX
 Park Projects 75,000 Upgrade Sound System for Rink at REC-PLEX
 Park Projects 50,000 Exercise and Recreational Equipment and Tables for Senior Center
 Park Projects 100,000 Archery Range at 370 Lakeside Park
 Park Projects 65,000 Phase I of dog park at 370 Lakeside Park
 Park Projects 745,000 Pavilions at 370 Lakeside Park (Partial Funding from TIF)
 Park Department Capital Expenditure 6,800 Fund Trimble GPS Unit
 Park Department Capital Expenditure 30,000 Fund Athletic Field Renovations
 Park Department Capital Expenditure 5,000 Fund a shelter table on the fishing pier at Woodlands
 Park Department Capital Expenditure 251,650 Move Parks Department capital from General Fund
 Total Park Department Capital Expenditure 2,018,450

Storm Water Department Operating Expenditure Excluding Storm Water Maintenance

 Salary and Fringe 681,000 Move Storm Water Department salaries and fringes from General Fund
 Salary and Fringe 50,000 Fund additional Storm Water staff
 Total Storm Water Department Operating Expenditure Excluding Storm Water Maintenance 731,000

Storm Water/Creek Stabilization Maintenance

435,000 Basin maintenance

TRANSFER TO LAKESIDE CAPITAL PROJECT FUND

375,000 Remove transfer to Lakeside Capital Projects Fund

TRANSFER TO DEBT SERVICE FUND 2012 G.O. BONDS

(300,000) Transfer to Debt Service Fund for 2012 Storm Water General Obligation Bonds

TRANSFER TO RECREATION FUND

(500,000) Move Recreation Fund subsidy from General Fund

SPECIAL ALLOCATION FUND - ST PETERS LAKESIDE REDEVELOPMENT

	FY'13 BUDGET	ADJUSTMENTS	FY'13 BUDGET SEPTEMBER 27, 2012
BEGINNING FUND BALANCE	\$ 52,187	\$ 150,000	\$ 202,187
REVENUES			
Property Tax - Real Estate Revenue	150,000	0	150,000
Sales Tax	0	0	0
Other Revenue	0	0	0
TOTAL REVENUE	<u>150,000</u>	<u>0</u>	<u>150,000</u>
FUNDS AVAILABLE	<u>202,187</u>	<u>150,000</u>	<u>352,187</u>
EXPENDITURES			
Debt Service	10,000	0	10,000
Surplus PILOTS	0	0	0
Capital Improvement Projects	0	0	0
Other Expense	5,000	0	5,000
TOTAL EXPENDITURES	<u>15,000</u>	<u>0</u>	<u>15,000</u>
TRANSFER (TO) FROM RESERVES	(1,000)	0	(1,000)
TRANSFER (TO) FROM OTHER FUNDS	<u>0</u>	<u>(300,000)</u>	<u>(300,000)</u>
ENDING FUND BALANCE	\$ <u>186,187</u>	\$ <u>(150,000)</u>	\$ <u>36,187</u>
DETAIL OF ADJUSTMENTS:			
BEGINNING FUND BALANCE	<u>150,000</u>	Adjust fund balance to anticipated FY'12 ending fund balance	
TRANSFER (TO) FROM OTHER FUNDS	<u>(300,000)</u>	Transfer funds to Local Park and Storm Water Fund for pavilion at 370 Lakeside Park	

TRANSPORTATION TRUST FUND

	FY'13 BUDGET	ADJUSTMENTS	FY'13 BUDGET SEPTEMBER 27, 2012
BEGINNING FUND BALANCE	\$ 4,862,667	\$ -	\$ 4,862,667
REVENUES:			
Sales Tax	6,453,000	0	6,453,000
Federal Funding	0	0	0
County Funding	0	0	0
TIF Reimbursement for Road Projects	0	0	0
Other	159,000	0	159,000
Interest	2,000	0	2,000
TOTAL REVENUE	<u>6,614,000</u>	<u>0</u>	<u>6,614,000</u>
FUNDS AVAILABLE	<u>11,476,667</u>	<u>0</u>	<u>11,476,667</u>
EXPENDITURES:			
Road Construction & Traffic Signals	580,500	0	580,500
Street Maintenance	3,003,045	9,000	3,012,045
Traffic Management	1,775,475	0	1,775,475
Contingency	50,000	0	50,000
Debt Service	775,000	0	775,000
TOTAL EXPENDITURES	<u>6,184,020</u>	<u>9,000</u>	<u>6,193,020</u>
TRANSFER (TO) FROM OTHER FUNDS	(11,500)	0	(11,500)
TRANSFER (TO) FROM RESERVES	0	0	0
ADMINISTRATION OVERHEAD	(201,000)	0	(201,000)
ENDING FUND BALANCE	<u>\$ 5,080,147</u>	<u>\$ (9,000)</u>	<u>\$ 5,071,147</u>
DETAIL OF ADJUSTMENTS:			
EXPENDITURES:			
Street Maintenance	<u>9,000</u>	Fund replacement paint striper	

RECREATION FUND

	FY13 BUDGET	ADJUSTMENTS	FY13 BUDGET SEPTEMBER 27, 2012
BEGINNING FUND BALANCE	\$ 64,683	\$ -	\$ 64,683
TRANSFER FROM GENERAL FUND	500,000	(500,000)	0
TRANSFER FROM LOCAL PARKS AND STORM WATER FUND	0	500,000	500,000
TOURISM FUNDING	125,000	0	125,000
REVENUES:			
REC-PLEX Revenue	5,098,100	0	5,098,100
General Recreation Revenue	500,700	0	500,700
Golf Course Revenue	793,100	0	793,100
370 Lakeside Park Revenue	206,400	0	206,400
TOTAL REVENUE	<u>6,598,300</u>	<u>0</u>	<u>6,598,300</u>
FUNDS AVAILABLE	<u>7,287,983</u>	<u>0</u>	<u>7,287,983</u>
EXPENDITURES:			
REC-PLEX Expense	4,217,510	10,400	4,227,910
General Recreation Expense	444,075	0	444,075
Golf Course Expense	793,100	0	793,100
370 Lakeside Park Expense	340,780	0	340,780
TOTAL EXPENDITURES	<u>5,795,465</u>	<u>10,400</u>	<u>5,805,865</u>
DEBT SERVICE 2006 CERTIFICATE OF PARTICIPATION BONDS	(1,445,000)	0	(1,445,000)
TRANSFER (TO) FROM RESERVES	(5,000)	0	(5,000)
TRANSFER (TO) FROM POST RETIREMENT BENEFITS TRUST	<u>(18,000)</u>	<u>0</u>	<u>(18,000)</u>
ENDING FUND BALANCE	<u>\$ 24,518</u>	<u>\$ (10,400)</u>	<u>\$ 14,118</u>
DETAIL OF ADJUSTMENTS:			
EXPENDITURES:			
REC-PLEX Expense	6,000	Fund televisions to cardio theater	
REC-PLEX Expense	4,400	Fund oven for REC-PLEX South	
Total REC-PLEX Expense	<u>10,400</u>		
TRANSFER FROM GENERAL FUND	<u>(500,000)</u>	Remove transfer from General Fund	
TRANSFER FROM LOCAL PARKS AND STORM WATER FUND	<u>500,000</u>	Add transfer from Local Parks and Storm Water Fund	