

ORDINANCE NO. 6082

AN ORDINANCE AMENDING ORDINANCE NO. 5964 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, SPECIAL ALLOCATION FUNDS, TRANSPORTATION TRUST FUND, WATER SERVICE LINE REPAIR PROGRAM 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, 2013 AND ENDING SEPTEMBER 30, 2014.

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, Special Allocation Funds, Transportation Trust Fund, Water Service Line Repair Program 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. 5964 shall be amended to read as follows:

(a) That the budget for the General Fund of the City prepared as presented for fiscal year 2014 including anticipated revenues, transfers in, and unencumbered fund balance of \$40,199,410, anticipated expenditures, reserve transfers, and transfers out of \$38,453,075, and an anticipated ending unencumbered fund balance of \$1,746,335, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(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	\$	773,820
HES - Vehicle & Equipment Maintenance	\$	883,520
MPS - Police	\$	13,076,675
PRS - Community & Arts Center	\$	194,500
PRS - Parks-General	\$	5,101,125
SSS - Administration	\$	6,482,615
SSS - Communications	\$	1,039,250
SSS - Governmental	\$	1,343,300
SSS - Municipal Court	\$	461,910
TDS - Engineering & Planning	\$	2,314,260
TDS - Streets Department	\$	<u>2,117,800</u>
Subtotal	\$	33,788,775
Debt Service on 2006 Certificate of Participation Bonds	\$	321,400
Debt Service on 2010 Refunding Bonds	\$	58,600
Transfer to Debt Service Fund	\$	724,300
Transfer to Trust – Post Retirement Benefits	\$	875,000
Transfer to Recreation Fund	\$	150,000
Transfer to/ (from) Reserves	\$	<u>2,535,000</u>
TOTAL	\$	38,453,075

SECTION NO. 2 – Section 2 of Ordinance No. 5964 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 2014 including anticipated revenues, transfers from other funds, and unencumbered fund balance of \$5,663,369, anticipated expenditures of \$4,000,250, and an anticipated unencumbered fund balance of \$1,663,119, 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	\$	5,250
2007 Justice Center/Public Works	\$	289,000
2008 Justice Center	\$	679,000
2010 St. Peters Lakeside Business Park Refunding (2002)	\$	340,000
2010B Storm Water/Creek Stabilization Refunding	\$	130,000
2011 St. Peters Lakeside Business Park Refunding (2004)	\$	1,449,000
2012 Storm Water/Creek Stabilization	\$	250,000
2014 Storm Water/Creek Stabilization	\$	<u>800,000</u>
TOTAL	\$	4,000,250

SECTION NO. 3 – Section 5 of Ordinance No. 5964 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 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$9,661,052, anticipated expenditures, reserve transfers and transfers out of \$9,223,626, and an anticipated ending unencumbered fund balance of \$437,426, 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:

Ranger Division	\$	1,024,660
Parks Department	\$	3,607,176
Storm Water Department	\$	1,895,790
Debt Service for Park Projects	\$	<u>166,000</u>
Subtotal	\$	6,693,626
Transfer to Debt Service Fund for 2010B G.O. Bonds	\$	130,000
Transfer to Debt Service Fund for 2012 G.O. Bonds	\$	250,000
Transfer to Debt Service Fund for 2014 G.O. Bonds	\$	800,000
Transfer to Recreation Fund	\$	650,000
Transfer to Reserves	\$	<u>700,000</u>
TOTAL	\$	9,223,626

SECTION NO. 4 – Section 6 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Sewer Lateral Repair Program Fund of the City prepared as presented for fiscal year 2014 including anticipated revenues and unencumbered fund balance of \$1,375,526, anticipated expenditures of \$844,100, and an anticipated ending unencumbered fund balance of \$531,426, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Sewer Lateral Repair Program Fund expenses as specified in Section 4(a) of this Ordinance are hereby appropriated for expenditure as follows:

Administration	\$	149,100
Sewer Lateral Repairs	\$	<u>695,000</u>
TOTAL	\$	844,100

SECTION NO. 5 – Section 7 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Special Allocation Fund – City Centre of the City prepared as presented for fiscal year 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$6,886,748, anticipated expenditures and reserve transfers of \$6,324,200, and an anticipated ending unencumbered fund balance of \$562,548, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Special Allocation Fund- City Centre expenses as specified in Section 5(a) of this Ordinance are hereby appropriated for expenditure as follows:

Debt Service	\$	1,831,800
Administration Expense	\$	<u>70,000</u>
Subtotal	\$	1,901,800
Transfer to Reserve for Anticipated PILOTS	\$	<u>4,422,400</u>
TOTAL	\$	6,324,200

SECTION NO. 6 – Section 8 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Special Allocation Fund – Old Town Levee of the City prepared as presented for fiscal year 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$3,281,978, anticipated expenditures and reserve transfers of \$1,160,000, and an anticipated ending unencumbered fund balance of \$2,121,978, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Special Allocation Fund – Old Town Levee expenses as specified in Section 6(a) of this Ordinance are hereby appropriated for expenditure as follows:

Other Expense	\$	20,000
Reimburse Water Sewer Tap Fund	\$	<u>590,000</u>
Subtotal	\$	610,000
Transfer to Reserve for Anticipated PILOTS	\$	250,000
Transfer to Reserve for Future Projects	\$	<u>300,000</u>
TOTAL	\$	1,160,000

SECTION NO. 7 – Section 9 of Ordinance No. 5964 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 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$590,924, anticipated expenditures and reserve transfers of \$311,000, and an anticipated ending unencumbered fund balance of \$279,924, 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 7(a) of this Ordinance are hereby appropriated for expenditure as follows:

Debt Service	\$	5,000
Other Expense	\$	<u>5,000</u>
Subtotal	\$	10,000
Transfer to Reserve for Anticipated PILOTS	\$	1,000
Transfer to Local Parks & Storm Water Fund	\$	<u>300,000</u>
TOTAL	\$	311,000

SECTION NO. 8 – Section 10 of Ordinance No. 5964 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 2014 including anticipated revenues, transfers from other funds, and unencumbered fund balance of \$21,204,892, anticipated expenditures and transfers to other funds of \$17,301,590, and an anticipated unencumbered fund balance of \$3,903,302, 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 8(a) of this Ordinance are hereby for expenditures as follows:

Road Construction & Traffic Signal Installation	\$	10,075,500
Street Maintenance	\$	4,337,235
Traffic Management	\$	1,848,455
Contingency	\$	<u>50,000</u>
Subtotal	\$	16,311,190
Debt Service	\$	775,000
Transfer to Trust – Post Retirement Benefits	\$	14,400
Administration Overhead	\$	<u>201,000</u>
TOTAL	\$	17,301,590

SECTION NO. 9 – Section 11 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Water Service Line Repair Program Fund of the City prepared as presented for fiscal year 2014 including anticipated revenues and unencumbered fund balance of \$358,303, anticipated expenditures of \$223,000, and an anticipated ending unencumbered fund balance of \$135,303, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Water Service Line Repair Program Fund expenses as specified in Section 9(a) of this Ordinance are hereby appropriated for expenditure as follows:

Water Line Repairs	\$	<u>223,000</u>
TOTAL	\$	223,000

SECTION NO. 10 – Section 12 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the CMPF Fund of the City prepared as presented for fiscal year 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$4,455,393, anticipated expenditures and transfers out of \$4,130,035, and an anticipated ending unencumbered fund balance of \$325,358, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated CMPF Fund expenses as specified in Section 10(a) of this Ordinance are hereby appropriated for operating expenses of the Fund.

SECTION NO. 11 – Section 13 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Recreation Fund of the City prepared as presented for fiscal year 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$7,788,607, anticipated expenditures, reserve transfers, and transfers out of \$7,775,420, and an anticipated ending unencumbered fund balance of \$13,187, 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 11(a) of this Ordinance are hereby appropriated for expenditure as follows:

Rec-Plex Expense	\$	4,695,050
General Recreation Expense	\$	428,150
Golf Course Expense	\$	839,425
370 Lakeside Park Expense	\$	<u>340,315</u>
Subtotal	\$	6,302,940
Debt Service	\$	1,369,500
Transfer to/ (from) Reserves	\$	5,000
Transfer to Trust – Post Retirement Benefits	\$	22,500
Transfer to/ (from) Reserves – Golf Course	\$	<u>75,480</u>
TOTAL	\$	7,775,420

SECTION NO. 12 – Section 14 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Solid Waste Fund of the City prepared as presented for fiscal year 2014 including anticipated revenues, transfers from other funds and unencumbered fund balance of \$6,045,427, anticipated expenditures and transfers out of \$4,973,920, and an anticipated ending unencumbered fund balance of \$1,071,507, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Solid Waste Fund expenses as specified in Section 12(a) of this Ordinance are hereby appropriated for expenditures related to solid waste collection.

SECTION NO. 13 – Section 15 of Ordinance No. 5964 shall be amended to read as follows:

(a) That the budget for the Water/Sewer Fund of the City prepared and presented for fiscal year 2014 including anticipated revenues of \$10,921,700, transfers from other funds of \$590,000, a beginning Interest Reserve Fund Balance of \$500,000, a beginning Contingency Fund balance of \$1,409,859, anticipated expenses, reserve transfers, and transfers out of \$12,343,565, and an ending anticipated Interest Reserve Fund balance of \$500,000, and an ending Contingency Fund balance of \$577,994, be and is hereby adopted as the budget for the City of Saint Peters, Missouri.

(b) That the anticipated Water/Sewer Fund expenses as specified in Section 13(a) of this Ordinance are hereby appropriated as follows:

Operating Expenses	\$	7,856,615
Capital Expenditures	\$	1,653,250
Transfer to (from) Bond Reserves	\$	93,400
Debt Service	\$	<u>1,998,000</u>
Subtotal	\$	11,601,265
Administration/Fleet Overhead	\$	684,200
Transfer to Trust – Post Retirement Benefits	\$	<u>58,100</u>
TOTAL	\$	12,343,565

SECTION NO. 14 – That the funds shall be expended in substantially the same manner as presented to the Board of Aldermen in the details of the 2013/14 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.

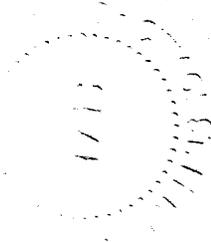
SECTION NO. 15 – That the Mayor and City Administrator are hereby authorized to expend these funds in accordance with the provisions of this Ordinance, subject to the provision of Ordinance No. 326, or as said Ordinance from time to time may be amended.

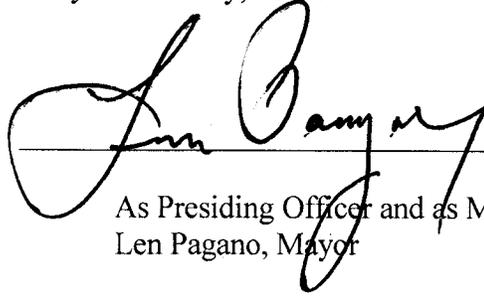
SECTION NO. 16 – This Ordinance shall be in full force and effect as of the date of its final passage and approval.

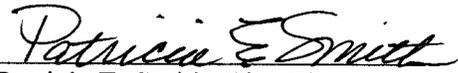
SECTION NO. 17. Savings Clause – Nothing contained herein shall in any manner be deemed or construed to alter, modify, supersede, supplant or otherwise nullify any other Ordinance of the City or the requirements thereof whether or not relating to or in any manner connected with the subject matter hereof, unless expressly set forth herein.

SECTION NO. 18. 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 13th day of February, 2014.



  
As Presiding Officer and as Mayor  
Len Pagano, Mayor

Attest:   
Patricia E. Smith, City Clerk

GENERAL FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 4,833,086	\$ 1,292,024	\$ 6,125,110
REVENUES:			
Property Tax	6,913,300	-	6,913,300
Sales Tax	13,493,000	(393,000)	13,100,000
Other Taxes	4,424,600	-	4,424,600
Licenses & Permits	1,092,100	-	1,092,100
Intergovernmental Revenue	3,150,000	-	3,150,000
Interest	5,000	-	5,000
Other	3,665,100	(110,000)	3,555,100
TOTAL REVENUE	32,743,100	(503,000)	32,240,100
TRANSFER FROM OVERHEAD ALLOCATION	1,834,200	-	1,834,200
FUNDS AVAILABLE	39,410,386	789,024	40,199,410
EXPENDITURES:			
HES - Health	773,820	-	773,820
HES - Vehicle & Equipment Maintenance	883,520	-	883,520
MPS - Police	13,076,675	-	13,076,675
PRS - Community & Arts Center	194,500	-	194,500
PRS - Parks-General	5,089,125	12,000	5,101,125
SSS - Administration	6,202,615	280,000	6,482,615
SSS - Communications	1,039,250	-	1,039,250
SSS - Governmental	1,343,300	-	1,343,300
SSS - Municipal Court	461,910	-	461,910
TDS - Engineering & Planning	2,314,260	-	2,314,260
TDS - Streets Department	2,117,800	-	2,117,800
TOTAL EXPENDITURES	33,496,775	292,000	33,788,775
DEBT SERVICE 2006 CERTIFICATE OF PARTICIPATION BONDS	(321,400)	-	(321,400)
DEBT SERVICE 2010 CERTIFICATE OF PARTICIPATION BONDS	(58,600)	-	(58,600)
PAYMENT TO TRUSTEE TO FUND POST RETIREMENT BENEFITS	(375,000)	(500,000)	(875,000)
TRANSFER (TO)FROM RESERVES	-	(35,000)	(35,000)
TRANSFER (TO)FROM DEBT SERVICE FUND	(724,300)	-	(724,300)
TRANSFER (TO)FROM RECREATION FUND	-	(150,000)	(150,000)
TRANSFER TO CONTINGENCY RESERVE	(2,500,000)	-	(2,500,000)
ENDING FUND BALANCE	\$ 1,934,311	\$ (187,976)	\$ 1,746,335

DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	1,292,024	Adjust fund balance to FY'13 actual ending balance
REVENUES:		
Sales Tax	(393,000)	Adjust to anticipated actual
Other	(260,000)	Adjust municipal court fines to anticipated actual
Other	150,000	Add tourism funding
Total Other	(110,000)	
EXPENDITURES:		
PRS - Parks-General	12,000	Carry forward funding for Golf Course trail improvements
SSS - Administration	250,000	Adjust salaries & fringes to anticipated actual based on approved staffing levels
SSS - Administration	30,000	Add cable connection to facilities and Board meeting support equipment
TOTAL SSS - Administration	280,000	
PAYMENT TO TRUSTEE TO FUND POST RETIREMENT BENEFITS	(500,000)	Adjust transfer to trustee for Post Retirement Benefits
TRANSFER (TO)FROM RESERVES	(35,000)	Reserve funds for Justice Center monument
TRANSFER (TO)FROM RECREATION FUND	(150,000)	Transfer tourism funding to Recreation Fund

## DEBT SERVICE FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 2,194,760	\$ 48,109	\$ 2,242,869
TRANSFER FROM LOCAL PARKS AND STORM WATER FUND 2010 G.O. BONDS	130,000	-	130,000
TRANSFER FROM LOCAL PARKS AND STORM WATER FUND 2012 G.O. BONDS	250,000	-	250,000
TRANSFER FROM LOCAL PARKS AND STORM WATER FUND 2014 G.O. BONDS	800,000	-	800,000
TRANSFER FROM GENERAL FUND	724,300	-	724,300
REVENUES:			
Property Tax	1,438,200	-	1,438,200
Interest	10,000	-	10,000
Other Revenue	68,000	-	68,000
TOTAL REVENUE	<u>1,516,200</u>	<u>-</u>	<u>1,516,200</u>
FUNDS AVAILABLE	<u>5,615,260</u>	<u>48,109</u>	<u>5,663,369</u>
EXPENDITURES:			
Collection & Assessment Fees	55,000	-	55,000
Uncollectable Taxes	3,000	-	3,000
Distribution Fees	5,250	-	5,250
Debt Service	3,937,000	-	3,937,000
TOTAL EXPENDITURES	<u>4,000,250</u>	<u>-</u>	<u>4,000,250</u>
ENDING FUND BALANCE	<u>\$ 1,615,010</u>	<u>\$ 48,109</u>	<u>\$ 1,663,119</u>
DETAIL OF ADJUSTMENTS:			
BEGINNING FUND BALANCE	<u>48,109</u>	Adjust fund balance to FY'13 actual ending balance	

LOCAL PARKS AND STORM WATER FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 1,113,014	\$ 1,378,038	\$ 2,491,052
TRANSFER FROM SPECIAL ALLOCATION FUND - ST PETERS LAKESIDE REDEVELOPMENT	-	300,000	300,000
REVENUES:			
Sales Tax	6,746,500	(196,500)	6,550,000
Intergovernmental Revenue	182,000	-	182,000
Interest Income	2,000	-	2,000
Other Revenue	136,000	-	136,000
TOTAL REVENUE	7,066,500	(196,500)	6,870,000
FUNDS AVAILABLE	8,179,514	1,481,538	9,661,052
EXPENDITURES:			
Ranger Division	1,024,660	-	1,024,660
TOTAL RANGER DIVISION	1,024,660	-	1,024,660
Parks Department Operating Expenditure	-	-	-
Parks Department Vehicles and Rolling Stock	398,000	-	398,000
Parks Department Capital Improvement Projects	2,075,650	1,133,526	3,209,176
TOTAL PARKS DEPARTMENT	2,473,650	1,133,526	3,607,176
Storm Water Department Operating Expenditure Excluding Storm Water Maintenance	1,406,460	33,000	1,439,460
Storm Water Department Capital Expenditure	36,330	-	36,330
Storm Water 50/50 Projects	100,000	-	100,000
Storm Water/Creek Stabilization Maintenance	110,000	-	110,000
Storm Water/Creek Subdivision Maintenance	210,000	-	210,000
TOTAL STORM WATER DEPARTMENT	1,862,790	33,000	1,895,790
DEBT SERVICE FOR PARK PROJECTS	166,000	-	166,000
TOTAL EXPENDITURES	5,527,100	1,166,526	6,693,626
TRANSFER (TO)/FROM RESERVES	(700,000)	-	(700,000)
TRANSFER TO LAKESIDE CAPITAL PROJECT FUND	-	-	-
TRANSFER TO DEBT SERVICE FUND 2010 G.O. BONDS	(130,000)	-	(130,000)
TRANSFER TO DEBT SERVICE FUND 2012 G.O. BONDS	(250,000)	-	(250,000)
TRANSFER TO DEBT SERVICE FUND 2014 G.O. BONDS	(800,000)	-	(800,000)
TRANSFER TO RECREATION FUND	(650,000)	-	(650,000)
TRANSFER TO GENERAL FUND	-	-	-
ENDING FUND BALANCE	\$ 122,414	\$ 315,012	\$ 437,426
DETAIL OF ADJUSTMENTS:			
BEGINNING FUND BALANCE	1,378,038	Adjust fund balance to FY'13 actual ending balance	
TRANSFER FROM SPECIAL ALLOCATION FUND - ST PETERS LAKESIDE REDEVELOPMENT	300,000	Transfer to fund a portion of the pavilion at 370 Lakeside Park	
REVENUES:			
Sales Tax	(196,500)	Adjust to anticipated actual	
TOTAL REVENUE	(196,500)		
EXPENDITURES:			
Parks Department Capital Expenditure	65,000	Carry forward funding for phase one of dog park at 370 Lakeside Park	
Parks Department Capital Expenditure	165,000	Carry forward funding for restroom and turf at Woodlands Sports Park	
Parks Department Capital Expenditure	27,227	Carry forward funding for archery range at 370 Lakeside Park	
Parks Department Capital Expenditure	781,299	Carry forward funding to finish pavilion at 370 Lakeside Park	
Parks Department Capital Expenditure	70,000	Add A/C unit for Cultural Arts Centre Theatre	
Parks Department Capital Expenditure	25,000	Add double restroom to Nob Hill improvement	
TOTAL PARKS DEPARTMENT	1,133,526		
Storm Water Department Operating Expenditure Excluding Storm Water Maintenance	33,000	Maintenance of Old Town levee	
TOTAL STORM WATER DEPARTMENT	33,000		

## SEWER LATERAL REPAIR PROGRAM FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 744,560	\$ 100,966	\$ 845,526
REVENUES			
Sewer Lateral Repair Revenue	525,000	-	525,000
Interest	5,000	-	5,000
TOTAL REVENUE	<u>530,000</u>	<u>-</u>	<u>530,000</u>
FUNDS AVAILABLE	<u>1,274,560</u>	<u>100,966</u>	<u>1,375,526</u>
EXPENDITURES			
Administration	149,100	-	149,100
Capital	-	-	-
Sewer Lateral Repair Program	695,000	-	695,000
TOTAL EXPENDITURES	<u>844,100</u>	<u>-</u>	<u>844,100</u>
TRANSFER (TO) FROM RESERVES	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCE	\$ <u>430,460</u>	\$ <u>100,966</u>	\$ <u>531,426</u>

## DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	<u>100,966</u>	Adjust fund balance to FY'13 actual ending balance
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## SPECIAL ALLOCATION FUND - CITY CENTRE

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 148,016	\$ 414,532	\$ 562,548
REVENUES			
Property Tax - Real Estate Revenue	2,995,200	-	2,995,200
Sales and Franchise Tax	3,329,000	-	3,329,000
Other Revenue	-	-	-
TOTAL REVENUE	<u>6,324,200</u>	<u>-</u>	<u>6,324,200</u>
FUNDS AVAILABLE	<u>6,472,216</u>	<u>414,532</u>	<u>6,886,748</u>
EXPENDITURES			
Debt Service	1,831,800	-	1,831,800
Surplus PILOTS	-	-	-
TIF Construction	-	-	-
Administration Expense	70,000	-	70,000
TOTAL EXPENDITURES	<u>1,901,800</u>	<u>-</u>	<u>1,901,800</u>
TRANSFER (TO) FROM RESERVES	<u>(4,422,400)</u>	<u>-</u>	<u>(4,422,400)</u>
ENDING FUND BALANCE	\$ 148,016	\$ 414,532	\$ 562,548
DETAIL OF ADJUSTMENTS:			
BEGINNING FUND BALANCE	<u>414,532</u>	Adjust fund balance to FY'13 actual ending balance	

SPECIAL ALLOCATION FUND - OLD TOWN LEVEE

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 1,477,949	\$ 658,629	\$ 2,136,578
REVENUES			
Property Tax - Real Estate Revenue	590,400	-	590,400
Sales and Franchise Tax	550,000	-	550,000
Other Revenue	5,000	-	5,000
<b>TOTAL REVENUE</b>	<b>1,145,400</b>	<b>-</b>	<b>1,145,400</b>
FUNDS AVAILABLE	<b>2,623,349</b>	<b>658,629</b>	<b>3,281,978</b>
EXPENDITURES			
Surplus PILOTS	-	-	-
Capital Improvement Projects	-	-	-
Reimburse Transportation Trust Fund for Salt River Rd	-	-	-
Reimburse Water Sewer Tap Fund	590,000	-	590,000
Other Expense	20,000	-	20,000
<b>TOTAL EXPENDITURES</b>	<b>610,000</b>	<b>-</b>	<b>610,000</b>
TRANSFER (TO) FROM RESERVES FOR ANTICIPATED SURPLUS PILOTS	(250,000)	-	(250,000)
TRANSFER (TO) FROM RESERVES	-	(300,000)	(300,000)
ENDING FUND BALANCE	\$ 1,763,349	\$ 358,629	\$ 2,121,978
DETAIL OF ADJUSTMENTS:			
BEGINNING FUND BALANCE	658,629	Adjust fund balance to FY'13 actual ending balance	
TRANSFER (TO) FROM RESERVES	(300,000)	Reserve for future projects	

SPECIAL ALLOCATION FUND - ST PETERS LAKESIDE REDEVELOPMENT

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 92,571	\$ 354,353	\$ 446,924
REVENUES			
Property Tax - Real Estate Revenue	144,000	-	144,000
Sales Tax	-	-	-
Other Revenue	-	-	-
<b>TOTAL REVENUE</b>	<b>144,000</b>	<b>-</b>	<b>144,000</b>
FUNDS AVAILABLE	<b>236,571</b>	<b>354,353</b>	<b>590,924</b>
EXPENDITURES			
Debt Service	5,000	-	5,000
Surplus PILOTS	-	-	-
Capital Improvement Projects	-	-	-
Other Expense	5,000	-	5,000
<b>TOTAL EXPENDITURES</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>
TRANSFER (TO) FROM RESERVES	(1,000)	-	(1,000)
TRANSFER (TO) FROM OTHER FUNDS	-	(300,000)	(300,000)
<b>ENDING FUND BALANCE</b>	<b>\$ 225,571</b>	<b>\$ 54,353</b>	<b>\$ 279,924</b>

DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	<u>354,353</u>	Adjust fund balance to FY'13 actual ending balance
TRANSFER (TO) FROM OTHER FUNDS	<u>(300,000)</u>	Transfer to Local Parks & Storm Water Fund to fund a portion of the pavilion at 370 Lakeside Park

TRANSPORTATION TRUST FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 5,285,381	\$ 948,611	\$ 6,233,992
REVENUES:			
Sales Tax	6,746,500	(196,500)	6,550,000
Federal Funding	3,704,000	100,000	3,804,000
State Funding	-	-	-
County Funding	2,916,000	1,500,400	4,416,400
Build America Bonds Rebate	148,500	-	148,500
Other	50,000	-	50,000
Interest	2,000	-	2,000
TOTAL REVENUE	<u>13,567,000</u>	<u>1,403,900</u>	<u>14,970,900</u>
FUNDS AVAILABLE	<u>18,852,381</u>	<u>2,352,511</u>	<u>21,204,892</u>
EXPENDITURES:			
Road Construction & Traffic Signals	8,210,000	1,865,500	10,075,500
Street Maintenance	4,313,735	23,500	4,337,235
Traffic Management	1,848,455	-	1,848,455
Contingency	50,000	-	50,000
Debt Service	775,000	-	775,000
TOTAL EXPENDITURES	<u>15,197,190</u>	<u>1,889,000</u>	<u>17,086,190</u>
TRANSFER (TO) FROM OTHER FUNDS	(14,400)	-	(14,400)
TRANSFER (TO) FROM RESERVES	-	-	-
ADMINISTRATION OVERHEAD	(201,000)	-	(201,000)
ENDING FUND BALANCE	<u>\$ 3,439,791</u>	<u>\$ 463,511</u>	<u>\$ 3,903,302</u>
DETAIL OF ADJUSTMENTS:			
BEGINNING FUND BALANCE	<u>948,611</u>	Adjust fund balance to FY'13 actual ending balance	
REVENUES:			
Sales Tax	(196,500)	Adjust to anticipated actual	
Total Sales Tax	<u>(196,500)</u>		
Intergovernmental Funding			
Ehlmann Road Connection	40,400	County contribution for road improvements	
Executive Centre Loop	1,440,000	County contribution for road improvements	
Sutters Mill Bridge Replacement	100,000	Federal contribution for road improvements	
Sutters Mill Bridge Replacement	20,000	County contribution for road improvements	
Total Intergovernmental Funding	<u>1,600,400</u>		
EXPENDITURES:			
Road Construction & Traffic Signals			
Ehlmann Road Connection	50,500	Road Improvements	
Executive Centre Loop	1,690,000	Road Improvements	
Sutters Mill Bridge Replacement	125,000	Road Improvements	
Total Road Construction & Traffic Signals	<u>1,865,500</u>		
Street Maintenance	<u>23,500</u>	Carry forward funding for agreement with County to rate pavement conditions on local roads	

WATER SERVICE LINE REPAIR PROGRAM FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ -	\$ 135,303	\$ 135,303
REVENUES			
Water Line Repair Revenue	223,000	-	223,000
Interest	-	-	-
TOTAL REVENUE	223,000	-	223,000
FUNDS AVAILABLE	223,000	135,303	358,303
EXPENDITURES			
Administration	-	-	-
Water Line Repair Program	223,000	-	223,000
TOTAL EXPENDITURES	223,000	-	223,000
TRANSFER (TO) FROM RESERVES	-	-	-
ENDING FUND BALANCE	\$ -	\$ 135,303	\$ 135,303

DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	135,303	Adjust fund balance to FY'13 actual ending balance
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CMPF FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 455,829	\$ 316,564	\$ 772,393
REVENUES	3,801,500	(118,500)	3,683,000
FUNDS AVAILABLE	4,257,329	198,064	4,455,393
TOTAL EXPENDITURES	3,559,185	185,000	3,744,185
OVERHEAD/FLEET ALLOCATION	(354,600)	-	(354,600)
TRANSFER (TO) FROM RESERVES	-	-	-
TRANSFER (TO) FROM POST RETIREMENT BENEFITS TRUST	(31,250)	-	(31,250)
ENDING FUND BALANCE	\$ 312,294	\$ 13,064	\$ 325,358

DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	316,564	Adjust fund balance to FY'13 actual ending balance
REVENUES		
Recycling Revenue	(118,500)	Adjust to anticipated actual
TOTAL REVENUES	(118,500)	
EXPENDITURES:		
Professional Services	30,000	Carry forward funding for design of new Recycle City tipping floor
Capital Expense	30,000	Carry forward funding for replacement of Recycle City dock doors
Capital Expense	125,000	Carry forward funding for addition of second scale house
TOTAL EXPENDITURES	185,000	

RECREATION FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 188,827	\$ 111,055	\$ 299,882
TRANSFER FROM GENERAL FUND	-	150,000	150,000
TRANSFER FROM LOCAL PARKS AND STORM WATER FUND	650,000	-	650,000
TOURISM FUNDING	150,000	(150,000)	-
REVENUES:			
Rec-Plex Revenue	5,211,700	(142,300)	5,069,400
General Recreation Revenue	500,700	-	500,700
Golf Course Revenue	841,425	-	841,425
370 Lakeside Park Revenue	277,200	-	277,200
<b>TOTAL REVENUE</b>	<b>6,831,025</b>	<b>(142,300)</b>	<b>6,688,725</b>
FUNDS AVAILABLE	<u>7,819,852</u>	<u>(31,245)</u>	<u>7,788,607</u>
EXPENDITURES:			
Rec-Plex Expense	4,748,250	(53,200)	4,695,050
General Recreation Expense	444,750	(16,600)	428,150
Golf Course Expense	839,425	-	839,425
370 Lakeside Park Expense	347,515	(7,200)	340,315
<b>TOTAL EXPENDITURES</b>	<b>6,379,940</b>	<b>(77,000)</b>	<b>6,302,940</b>
DEBT SERVICE 2006 CERTIFICATE OF PARTICIPATION BONDS	(1,369,500)	-	(1,369,500)
TRANSFER (TO) FROM RESERVES	(5,000)	-	(5,000)
TRANSFER (TO) FROM GENERAL FUND	-	-	-
TRANSFER (TO) FROM POST RETIREMENT BENEFITS TRUST	(22,500)	-	(22,500)
TRANSFER (TO) FROM RESERVES - GOLF COURSE	(2,000)	(73,480)	(75,480)
<b>ENDING FUND BALANCE</b>	<b>\$ 40,912</b>	<b>\$ (27,725)</b>	<b>\$ 13,187</b>

DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	<u>111,055</u>	Adjust fund balance to FY'13 actual ending balance
TRANSFER FROM GENERAL FUND	<u>150,000</u>	Add transfer of tourism funding from General Fund
TOURISM FUNDING	<u>(150,000)</u>	Adjust tourism funding to show as a transfer from General Fund
REVENUES:		
Rec-Plex Revenue	<u>(142,300)</u>	Adjust daily admissions and pass revenue to anticipated actual
TOTAL REVENUE	<u>(142,300)</u>	
EXPENDITURES:		
Rec-Plex Expense	<u>23,000</u>	Add repair to movable floor in natatorium pool
Rec-Plex Expense	<u>(76,200)</u>	Adjust part-time salaries to anticipated actual
Total Rec-Plex Expense	<u>(53,200)</u>	
General Recreation Expense	<u>(16,600)</u>	Adjust part-time salaries to anticipated actual
370 Lakeside Park Expense	<u>(7,200)</u>	Adjust part-time salaries to anticipated actual
TRANSFER (TO) FROM RESERVES - GOLF COURSE	<u>(73,480)</u>	Reserve profit from Golf Course to fund capital improvements

SOLID WASTE FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING FUND BALANCE	\$ 642,182	\$ 616,945	\$ 1,259,127
REVENUES	<u>4,917,900</u>	<u>(131,600)</u>	<u>4,786,300</u>
FUNDS AVAILABLE	<u>5,560,082</u>	<u>485,345</u>	<u>6,045,427</u>
EXPENDITURES:			
Collection Expenses	5,532,220	19,300	5,551,520
TOTAL EXPENDITURES	<u>5,532,220</u>	<u>19,300</u>	<u>5,551,520</u>
TRANSFER (TO) FROM RESERVES	1,207,000	-	1,207,000
OVERHEAD/FLEET ALLOCATION	(594,400)	-	(594,400)
TRANSFER (TO) FROM GENERAL FUND	-	-	-
TRANSFER (TO) FROM POST RETIREMENT BENEFITS TRUST	<u>(35,000)</u>	<u>-</u>	<u>(35,000)</u>
ENDING FUND BALANCE	\$ 605,462	\$ 466,045	\$ 1,071,507

DETAIL OF ADJUSTMENTS:

BEGINNING FUND BALANCE	<u>616,945</u>	Adjust fund balance to FY'13 actual ending balance
REVENUES:		
Grant Revenue	19,000	Add grant revenue for purchase of recycling containers
Yard Waste Collection	<u>(150,600)</u>	Adjust to reflect implementation of new yard waste program
TOTAL REVENUES	<u>(131,600)</u>	
EXPENDITURES:		
Collection Expenses	19,300	Add purchase of recycling containers
TOTAL EXPENDITURES	<u>19,300</u>	

COMBINED WATER/SEWER FUND

	FY'14 BUDGET	ADJUSTMENTS	FY'14 BUDGET FEBRUARY 13, 2014
BEGINNING CONTINGENCY FUND	\$ 1,064,196	\$ 345,663	\$ 1,409,859
Beginning Interest Reserve Fund	500,000	-	500,000
REVENUES	10,921,700	-	10,921,700
Transfers From Other Funds	590,000	-	590,000
FUNDS AVAILABLE	13,075,896	345,663	13,421,559
Operating Expenses	7,856,615	-	7,856,615
Capital Expenditures	1,653,250	-	1,653,250
TOTAL EXPENDITURES	9,509,865	-	9,509,865
OVERHEAD/FLEET ALLOCATION	(684,200)	-	(684,200)
(INCREASE) DECREASE IN BOND RESERVES	(93,400)	-	(93,400)
(INCREASE) DECREASE IN RESERVES	-	-	-
TRANSFER (TO) FROM POST RETIREMENT BENEFITS TRUST	(58,100)	-	(58,100)
DEBT SERVICE	(1,998,000)	-	(1,998,000)
TOTAL APPLICATION OF FUNDS	12,343,565	-	12,343,565
Ending Interest Reserve Fund	500,000	-	500,000
ENDING CONTINGENCY FUND	\$ 232,331	\$ 345,663	\$ 577,994

DETAIL OF ADJUSTMENTS:

BEGINNING CONTINGENCY FUND	345,663	Adjust fund balance to FY'13 actual ending balance
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RATE COVENANT CALCULATION:

Revenues	10,921,700
Operating Expenses	8,598,915
Net Revenues	2,322,785
Interest Reserve Fund	500,000
Net Revenues + I.R.F.	2,822,785

Debt Service 1,998,000

Net Revenues + I.R.F./Debt Service - Required 1.25 1.41  
 Net Revenues/Debt Service - Required 1.00 1.16