

Resolution: 20-3434

Introduced By:

RESOLUTION

ADOPTING THE 2021 BUDGET FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2021

WHEREAS, Section 2-284 of the Municipal Code of the City of Des Peres, Missouri provides for the establishment and adoption of an Annual Budget by the Mayor and Board of Aldermen prior to the beginning of the Fiscal Year; and

WHEREAS, the Mayor and Board of Aldermen have participated in a series of budget work sessions involving elected officials and city staff during the past three months to review revenue projections and departmental budget requests and have proposed a budget for the fiscal year beginning January 1, 2021, a copy of which is on file in the Office of the City Clerk; and

WHEREAS, the Board of Aldermen, having first given fifteen (15) days notice by posting on the Des Peres Website and by posting a Notice of Public Hearing at four (4) public places in the city; by publication on November 7, 2020 in The St. Louis Countian, a newspaper of general circulation, and by publication in the Webster Kirkwood Times newspaper on November 16, 2020 held a Public Hearing on the proposed budget on Monday, November 23, 2020;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF DES PERES, MISSOURI, AS FOLLOWS:

SECTION ONE: The 2021 Consolidated City Budget for the Fiscal Year Beginning January 1, 2021 is hereby adopted. Details of budgets identified as Exhibits A thru H by fund are attached hereto and incorporated herein by reference as if fully set forth herein.

2021 BUDGET	Revenues	Appropriations	Transfers In (Out)	Change in Fund Balance	Fund Balance 12/31/2021
General Fund	8,511,900	(11,221,645)	2,748,780	39,035	7,878,337
Public Safety Fund	420,400	(0)	(420,400)	0	112,274
Fire Fund	2,430,400	(0)	(2,299,380)	131,020	1,081,710
Park Fund	5,095,835	(4,783,900)	(207,500)	104,135	1,677,564
Capital Fund	2,125,000	(2,208,065)	193,500	110,435	4,399,463
Debt Service Fund	0	(0)	0	0	0
Sewer Lateral Fund	96,240	(83,000)	(15,000)	(1,760)	188,711
Consolidated Budget	18,679,475	(18,296,610)	0	382,865	15,338,060

SECTION TWO: BUDGET SUMMARY BY FUND AND EXHIBITS

Appropriations are authorized by department total as reflected in the attached exhibits and may not be exceeded without adoption of supplemental appropriations by the Board of Aldermen in accordance with Section 2-284 of the Municipal Code.

A. General Fund Budget Summary (Detailed Exhibit A Attached)

	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Budget 2021
GENERAL FUND					
Revenues	9,586,374	9,841,054	9,666,500	9,139,680	8,511,900
Expenses	(10,988,899)	(11,228,203)	(11,500,460)	(10,972,120)	(11,221,645)
Transfers In (Out)	1,728,801	1,843,826	1,852,400	1,585,488	2,748,780
Surplus (Deficit)	326,276	456,677	18,890	(246,592)	39,035
Ending Fund Balance	7,629,577	8,086,254	8,105,144	7,839,302	7,878,337

B. Public Safety Fund Budget Summary (Detailed Exhibit B Attached)

	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Budget 2021
PUBLIC SAFETY FUND					
Revenues	462,424	472,849	473,400	418,334	420,400
Expenses	(3,512)	(3,428)	(0)	(0)	(0)
Transfers In (Out)	(427,112)	(540,506)	(473,400)	(374,738)	(420,400)
Surplus (Deficit)	31,800	(71,085)	0	43,596	0
Ending Fund Balance	139,763	68,678	68,678	112,274	112,274

C. Park Fund Budget Summary (Detailed Exhibit C Attached)

	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Budget 2021
PARK FUND					
Revenues	6,140,927	6,399,132	6,386,500	4,017,685	5,095,535
Expenses	(4,723,850)	(4,881,662)	(5,110,600)	(4,599,540)	(4,783,900)
Transfers In (Out)	(1,134,221)	(2,439,654)	(1,232,838)	(1,032,838)	(207,500)
Surplus (Deficit)	282,856	(922,185)	43,062	(1,614,639)	104,135
Ending Fund Balance	4,110,307	3,188,122	3,231,184	1,573,429	1,667,564

All costs associated with repair of siding at The Lodge shall be paid from the Capital Reserve Account in the Park Fund.

D. Fire Fund Budget Summary (Detailed Exhibit D Attached)

FIRE FUND	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Budget 2021
Revenues	1,447,509	1,569,327	1,215,000	1,213,431	2,430,400
Expenses	(0)	(0)	(126,000)	(26,992)	(0)
Transfers In (Out)	(1,296,101)	(1,388,980)	(1,350,000)	(1,083,088)	(2,299,300)
Surplus (Deficit)	151,408	180,419	39,000	103,351	131,020
Ending Fund Balance	666,920	847,339	886,339	950,690	1,081,710

E. Capital Improvement Fund Budget Summary (Detailed Exhibit E Attached)

CAPITAL IMPROVEMENT FUND	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Budget 2021
Revenues	2,969,539	2,769,539	3,174,790	2,809,434	2,125,000
Expenses	(3,019,817)	(3,019,817)	(4,486,745)	(2,778,079)	(2,208,065)
Transfers In (Out)	93,633	1,490,241	279,500	79,500	193,500
Surplus (Deficit)	43,355	429,239	(1,035,455)	109,885	110,435
Ending Fund Balance	3,749,904	4,179,143	3,145,688	4,289,028	4,399,463

To the extent that funds are available, all costs associated with reconstruction of streets in Deutschman Acres Subdivision shall be paid from Infill Housing Reserve Funds

F. Debt Service Fund Budget Summary (Detailed Exhibit F Attached)

DEBT SERVICE FUND	Actual 2017	Actual 2019	Budget 2020	Projected 2020	Budget 2021
Revenues	6,260	13,144	0	(3,567)	0
Expenses	(1,343,369)	(1,354,357)	(1,353,593)	(1,353,514)	(0)
Transfers In (Out)	1,050,000	1,050,000	1,025,338	1,022,913	0
Surplus (Deficit)	(287,109)	(291,213)	(328,255)	(334,913)	0
Ending Fund Balance	626,126	334,913	6,658	0	0

G. Sewer Lateral Fund Budget Summary (Detailed Exhibit G Attached)

	Actual	Actual	Budget	Projected	Budget
SEWER LATERAL FUND	2018	2019	2020	2020	2021
Revenues	95,533	96,008	90,000	90,972	96,240
Expenses	(90,235)	(94,940)	(83,000)	(56,016)	(83,000)
Transfers In (Out)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Surplus (Deficit)	(9,702)	(13,932)	(8,000)	19,956	(1,760)
Ending Fund Balance	184,447	170,515	176,447	190,741	188,711

H. MPIR Agency Fund Budget Summary (Detailed Exhibit H Attached)

	Actual	Actual	Budget	Projected	Budget
MPIR AGENCY FUND	2018	2019	2020	2020	2021
Revenues	97,861	102,658	104,974	106,945	102,175
Expenses	(95,730)	(99,490)	(104,726)	(104,726)	(102,540)
Transfers In (Out)	0	0	-	-	-
Surplus (Deficit)	2,132	3,296	248	2,219	(365)
Ending Fund Balance	14,817	18,113	18,361	20,332	19,967

SECTION THREE: The City Administrator and Director of Finance are hereby authorized and directed to enter the budgets as adopted herein into the financial records of the City of Des Peres, Missouri and to publish a copy of the approved budget.

This resolution passed and approved this 14th day of December, 2020.

Mark Becker, Mayor

ATTEST:

Scott Schaefer, Assistant City Administrator

2021 BUDGET							
Summary- All Funds	General	Public Safety	Fire	Park	Capital	Sewer	TOTAL
Revenues							
Property Taxes	-	-	-	-	-	-	-
Sales & Use Tax	5,114,500	417,000	2,420,400	2,420,400	2,000,000	-	12,372,300
Intergovernmental	813,000	-	-	-	-	-	813,000
Licenses & Permits	1,021,900	-	-	-	20,000	-	1,041,900
Franchise Fees	1,000,500	-	-	-	-	-	1,000,500
Park & Recreation Fees	-	-	-	2,632,135	-	-	2,632,135
Municipal Court	76,000	2,400	-	-	-	-	78,400
Interest Income	75,000	1,000	10,000	25,000	30,000	-	141,000
Contracts, Grants, & Donations	160,000	-	-	18,000	65,000	-	243,000
Ambulance Fees	220,000	-	-	-	-	-	220,000
Miscellaneous	31,000	-	-	-	10,000	96,240	137,240
Total Revenues	8,511,900	420,400	2,430,400	5,095,535	2,125,000	96,240	18,679,475
Appropriations							
Boards & Commissions	208,535	-	-	-	-	-	208,535
Administration	448,830	-	-	-	-	-	448,830
Municipal Court	149,445	-	-	-	-	-	149,445
Prosecuting Attorney	49,760	-	-	-	-	-	49,760
Finance	556,840	-	-	-	-	-	556,840
Public Safety	7,273,510	-	-	-	137,420	-	7,410,930
Public Works	494,100	-	-	-	-	83,000	577,100
Streets	956,765	-	-	-	1,420,845	-	2,377,610
Health & Sanitation	734,500	-	-	-	-	-	734,500
Government Center	133,820	-	-	-	35,000	-	168,820
Information Technology	215,540	-	-	-	70,500	-	286,040
Parks	-	-	-	801,295	41,500	-	842,795
Recreation	-	-	-	3,982,605	502,800	-	4,485,405
Total Appropriations	11,221,645	-	-	4,783,900	2,208,065	83,000	18,296,610
Excess of Revenues-Expenses	(2,709,745)	420,400	2,430,400	311,635	(83,065)	13,240	382,865
Interfund Transfers							
General Fund	-	-	(2,299,380)	(7,500)	(6,500)	(15,000)	(2,328,380)
Public Safety Fund	420,400	(420,400)	-	-	-	-	-
Capital Improvement Fund	6,500	-	-	(200,000)	-	-	(193,500)
Fire Fund	2,299,380	-	-	-	-	-	2,299,380
Debt Service Fund	-	-	-	-	-	-	-
Park Fund	7,500	-	-	-	200,000	-	207,500
Sewer Fund	15,000	-	-	-	-	-	15,000
Net Transfers In (Out)	2,748,780	(420,400)	(2,299,380)	(207,500)	193,500	(15,000)	-
Changes in Fund Balance	39,035	-	131,020	104,135	110,435	(1,760)	382,865
Beginning FB (Projected)	7,839,302	112,274	950,690	1,573,429	4,289,028	190,471	14,955,195
Ending Fund Balance	7,878,337	112,274	1,081,710	1,677,564	4,399,463	188,711	15,338,060
<i>TEH11.3.2020</i>							

GENERAL FUND 2021 Budget	Audited 2017	Audited 2018	Audited 2019	Budget 2020	Projected 2020	EXHIBIT A	
						Budget 2021	Change
REVENUES							
Property Taxes	-	-	-	-	-	-	
Sales & Use Tax	5,601,124	5,631,215	5,953,160	5,938,700	4,810,752	5,114,500	6.3%
Intergovernmental Revenues	764,686	801,113	812,585	791,500	795,179	813,000	2.2%
Franchise Fees	1,119,378	1,150,729	1,055,010	1,044,500	1,020,146	1,000,500	-1.9%
Licenses	1,112,017	1,063,836	1,108,390	1,084,500	1,060,957	903,900	-14.8%
Permits	305,549	302,268	161,112	126,750	200,269	118,000	-41.1%
Municipal Court	84,206	116,253	111,798	115,000	75,762	76,000	0.3%
Ambulance Fees	247,765	266,081	212,961	250,000	200,436	220,000	9.8%
Interest Income	32,300	48,913	182,889	130,000	64,000	75,000	17.2%
Contracts, Grants, Donations	145,470	140,599	143,940	150,000	765,729	160,000	-79.1%
Other Income	129,713	65,367	99,210	36,000	146,450	31,000	-78.8%
Total Revenue	9,542,207	9,586,374	9,841,054	9,666,950	9,139,680	8,511,900	-6.9%
APPROPRIATIONS							
Boards and Commissions	153,583	225,254	140,764	154,625	154,625	208,535	34.9%
Administration	455,169	509,770	497,227	509,265	509,265	448,830	-11.9%
Municipal Court	139,510	142,579	149,924	155,245	155,245	149,445	-3.7%
Prosecuting Attorney	89,255	100,960	98,929	51,605	40,000	49,760	24.4%
Finance	497,506	523,604	510,067	536,570	536,570	556,840	3.8%
Public Safety	6,288,952	6,967,534	7,141,634	7,287,945	7,287,945	7,273,510	-0.2%
Public Works	476,062	454,085	480,636	518,635	503,635	494,100	-1.9%
Streets	902,424	989,885	1,106,296	1,089,295	1,161,850	956,765	-17.7%
Sanitation	752,482	764,023	782,278	856,700	856,700	734,500	-14.3%
Government Center	137,812	144,066	124,568	133,090	136,280	133,820	-1.8%
Information Technology	211,508	167,139	195,880	207,485	207,485	215,540	3.9%
Total Appropriations	10,104,263	10,988,899	11,228,203	11,500,460	11,549,600	11,221,645	-2.8%
				5.0% Turnback	(577,480)		
CHANGES IN FUND BALANCE							
Revenues-Expenses	(562,056)	(1,402,525)	(1,387,149)	(1,833,510)	(1,832,440)	(2,709,745)	
Transfers (To) From Other Funds							
Public Safety Fund	(4,728)	404,000	453,356	473,400	473,400	420,400	
Fire Fund	1,313,294	1,296,101	1,361,470	1,350,000	1,083,088	2,299,380	
Park Fund	8,257	7,400	7,500	7,500	7,500	7,500	
Capital Improvement Fund	7,017	6,300	6,500	6,500	6,500	6,500	
Debt Service Fund	-	-	-	-	-	-	
Sewer Fund	15,000	15,000	15,000	15,000	15,000	15,000	
Total Fund Transfers	1,338,840	1,728,801	1,843,826	1,852,400	1,585,488	2,748,780	
Changes in Fund Balance	776,784	326,276	456,677	18,890	(246,952)	39,035	
Beginning Fund Balance	6,526,517	7,303,301	7,629,577	8,086,254	8,086,254	7,839,302	
ENDING FUND BALANCE	7,303,301	7,629,577	8,086,254	8,105,144	7,839,302	7,878,337	
<i>Reserved Fund Balance</i>	-	-	-	-	-	-	

R11.3.2020 TH

PUBLIC SAFETY FUND

Exhibit B

2021 Budget	Audited 2017	Audited 2018	Audited 2019	Budget 2020	Projected 2020	Budget 2021
REVENUES						
Sales Tax (Prop P)	100,890	456,067	463,048	470,000	414,134	417,000
Police Training Fees	1,690	1,950	2,028	1,200	1,200	1,200
Livescan Fees	1,197	1,354	1,328	1,200	1,200	1,200
Interest Income	-	2,853	6,445	1,000	1,800	1,000
Miscellaneous	200	200	-	-	-	-
Total Revenue	103,977	462,424	472,849	473,400	418,334	420,400
APPROPRIATIONS						
Police			-			
Police Vehicles	742	-	-	-	-	-
Police Equipment	-	-	-	-	-	-
Fire			-			
Fire Vehicles	-	-	-	-	-	-
Fire Equipment	-	-	-	-	-	-
EMS			-			
EMS Vehicles	-	-	-	-	-	-
EMS Equipment	-	3,512	-	-	-	-
			3,428			
Total Appropriations	742	3,512	3,428	-	-	-
CHANGES IN FUND BALANCE						
Revenues-Expenses	103,235	458,912	469,421	473,400	418,334	420,400
Transfers (To) From Other Funds						
General Fund	-	-	-	-	-	-
Public Safety Fund	4,728	(427,112)	(453,356)	(473,400)	(374,738)	(420,400)
Fire Fund	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-
Capital Improvement Fund	-	-	(87,150)	-	-	-
Debt Service Fund	-	-	-	-	-	-
Sewer Fund	-	-	-	-	-	-
Changes in Fund Balance	107,963	31,800	(71,085)	-	43,596	-
Beginning Fund Balance	-	107,963	139,763	68,678	68,678	112,274
ENDING FUND BALANCE	107,963	139,763	68,678	68,678	112,274	112,274

**PARK FUND
2021 Budget**

EXHIBIT C

	Audited 2016	Audited 2017	Audited 2018	Actual 2019	Budget 2020	Projected 2020	Budget 2021	
REVENUES								
Sales Tax	3,002,257	2,909,258	2,880,226	3,025,493	3,016,000	2,369,396	2,420,400	2.2%
Interest Income	33,584	19,983	31,138	152,529	70,000	25,000	25,000	0.0%
Contracts	5,792	11,382	8,137	5,597	6,000	3,308	4,200	27.0%
Rental Income	299,924	281,598	287,014	294,122	290,000	100,536	200,000	98.9%
Memberships	1,549,714	1,558,817	1,621,837	1,638,490	1,700,000	1,006,578	1,402,865	39.4%
Concessions	87,915	87,853	83,275	92,365	91,000	30,044	69,675	131.9%
Daily Fees	291,487	279,208	274,831	276,995	280,500	81,060	200,000	146.7%
Aquatic Programs	243,042	224,806	248,147	228,924	246,000	84,636	196,170	131.8%
Fitness Programs	294,614	358,309	380,734	362,718	352,000	101,034	237,960	135.5%
General Recreation Programs	136,651	138,386	153,185	144,436	158,000	67,545	165,390	144.9%
Sports Programs	126,348	159,054	157,622	159,168	159,000	107,679	155,875	44.8%
Grants & Donations	14,225	20,115	14,515	18,100	18,000	40,741	18,000	-55.8%
Miscellaneous	2,695	(5,677)	264	195	-	128	-	0.0%
Total Revenue	6,088,248	6,043,092	6,140,927	6,399,132	6,386,500	4,017,685	5,095,535	26.8%
APPROPRIATIONS								
Lodge Operations	1,931,218	1,992,811	2,019,249	2,057,750	2,222,885	2,222,885	2,173,225	-2.2%
General Recreation Programs	84,021	89,484	107,411	105,877	138,805	138,805	121,085	-12.8%
Aquatic Programs	132,627	141,241	123,381	121,367	149,110	149,110	101,910	-31.7%
Sports Programs	98,273	99,118	101,796	104,703	132,295	132,295	120,505	-8.9%
Fitness Programs	315,658	333,894	354,078	281,896	304,775	304,775	234,480	-23.1%
Building Operations	1,169,782	1,247,784	1,224,234	1,391,357	1,342,760	1,342,760	1,231,400	-8.3%
Parks	-	779,363	793,702	818,712	819,970	819,970	801,295	-2.3%
Total Appropriations	3,731,579	4,683,695	4,723,850	4,881,662	5,110,600	5,110,600	4,783,900	-6.4%
					10.0% Turnback	(511,060)		
CHANGES IN FUND BALANCE								
Revenues-Expenses	2,356,669	1,359,397	1,417,077	1,517,469	1,275,900	(581,855)	311,635	
Transfers (To) From Other Funds								
General Fund	(8,800)	(8,257)	(7,400)	(7,500)	(7,500)	(7,500)	(7,500)	
Public Safety Fund	-	-	-	-	-	-	-	
Fire Fund	-	-	-	-	-	-	-	
Park Fund	-	-	-	-	-	-	-	
Capital Improvement Fund	(300,000)	(331,375)	(76,821)	(1,382,154)	(200,000)	-	(200,000)	
Debt Service Fund	(1,808,150)	(1,050,000)	(1,050,000)	(1,050,000)	(1,025,338)	(1,025,338)	-	
Sewer Fund	-	-	-	-	-	-	-	
Changes in Fund Balance	239,719	(30,235)	282,855	(922,185)	43,062	(1,614,693)	104,135	
Beginning Fund Balance	3,617,967	3,857,686	3,827,451	4,110,307	3,188,122	3,188,122	1,573,429	
ENDING FUND BALANCE	3,857,686	3,827,451	4,110,307	3,188,122	3,231,184	1,573,429	1,677,564	
<i>Portion Designated for Bldg Reserve</i>	<i>1,112,819</i>	<i>1,403,747</i>	<i>1,691,770</i>	<i>1,977,319</i>	<i>1,000,000</i>	<i>1,000,000</i>	<i>800,000.20</i>	
<i>Unreserved Fund Balance</i>	<i>2,744,867</i>	<i>2,423,704</i>	<i>2,418,537</i>	<i>1,210,803</i>	<i>2,231,184</i>	<i>573,429</i>	<i>877,564</i>	
R11.3.2020 TH	74%	52%	51%	25%	44%	11%	18%	

FIRE FUND

EXHIBIT D

2021 Budget	Audited 2017	Audited 2018	Audited 2019	Budget 2020	Projected 2020	Budget 2021
REVENUES						
Sales Tax	1,454,629	1,440,112	1,512,747	1,500,000	1,203,431	2,420,400
Interest Income	3,015	7,397	56,580	15,000	10,000	10,000
Grants	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	1,457,644	1,447,509	1,569,327	1,515,000	1,213,431	2,430,400
APPROPRIATIONS						
Fire Operations			90.0% of Fire Sales Tax to Fire Operations			
Capital Equip - Fire				99,000		0
Capital Equip - EMS				27,000	26,992	
Capital Projects						
Other						
Reserve for Depreciation			10.0% of Fire Sales Tax to Equipment Reserve			
Total Appropriations	0	0	0	126,000	26,992	0
CHANGES IN FUND BALANCE						
Revenues-Expenses	1,457,644	1,447,509	1,569,327	1,389,000	1,186,439	2,430,400
Transfers (To) From Other Funds						
General Fund	-1,313,294	-1,296,101	-1,361,470	-1,350,000	-1,083,088	-2,299,380
Public Safety Fund	0	0		0	0	0
Fire Fund	0	0		0	0	0
Park Fund	0	0		0	0	0
Capital Improvement Fund	-132,050	0	-27,437	0	0	0
Debt Service Fund	0	0		0	0	0
Sewer Fund	0	0		0	0	0
Changes in Fund Balance	12,300	151,408	180,419	39,000	103,351	131,020
Beginning Fund Balance	503,212	515,512	666,920	847,339	847,339	950,690
ENDING FUND BALANCE	515,512	666,920	847,339	886,339	950,690	1,081,710
<i>Reserved Fund Balance</i>	-	-	697,104	-	790,455	911,475

CAPITAL IMPROVEMENT FUND

EXHIBIT E

	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2020	Request 2021	B of A
REVENUES							
Sales Tax (0.5%)	2,472,869	2,448,303	2,571,687	2,550,000	1,716,800	2,000,000	2,000,000
Interest Income	17,262	32,123	108,341	65,000	30,000	30,000	30,000
Street & Bridge Grants	71,501	358,661	15,074	516,390	562,364	62,000	62,000
Park Grants		9,000	-	-	370,000	-	-
Other Equipment Grants	3,875	3,486	4,650	3,000	3,000	3,000	3,000
In-Fill Housing Fees	54,635	81,781	52,019	20,000	60,000	20,000	20,000
Sale of Surplus Equipment	47,557	36,185	17,870	10,000	10,000	10,000	10,000
Miscellaneous Income	19,392	-	-	10,400	57,300	-	-
TOTAL REVENUES	2,687,091	2,969,539	2,769,642	3,174,790	2,809,464	2,125,000	2,125,000
APPROPRIATIONS							
Public Safety	1,053,910	278,557	229,950	176,250	238,420	272,420	137,420
Public Works	-	28,045	14,406	22,500	21,346	-	-
Streets	1,416,672	1,971,298	1,945,423	2,072,915	1,211,340	1,420,846	1,420,845
Health & Sanitation	6,361	1,810	3,512	5,000	-	5,000	-
Government Center	37,076	20,512	76,520	427,875	27,125	470,000	35,000
Information Technology	51,963	153,272	93,539	97,250	72,223	70,500	70,500
Park Maintenance	202,233	217,339	1,154,411	1,174,455	1,111,275	41,500	41,500
The Lodge	574,572	348,984	312,884	510,500	96,350	504,600	502,800
TOTAL APPROPRIATIONS	3,342,787	3,019,817	3,830,644	4,486,745	2,778,079	2,784,866	2,208,065
CHANGES IN FUND BALANCE							
Excess Revenues Over Expenses	(655,696)	(50,278)	(1,061,002)	(1,311,955)	31,385	(659,866)	(83,065)
Transfers to General Fund	(7,017)	(6,300)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)
Transfers From Fire Fund	132,050	-	27,437	-	-	-	-
Transfer from PS Fund	-	23,112	87,150	-	-	-	-
Transfers from Park Fund	331,375	76,821	1,382,154	285,000	85,000	200,000	200,000
Transfer to Debt Service	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Changes in Fund Balance	(199,288)	43,355	429,239	(1,033,455)	109,885	(466,366)	110,435
Beginning Fund Balance	3,905,837	3,706,549	3,749,904	4,179,143	4,179,143	4,289,028	4,289,028
ENDING FUND BALANCE	3,706,549	3,749,904	4,179,143	3,145,688	4,289,028	3,822,662	4,399,463
<i>11.3.2020</i>							

DEBT SERVICE FUND

EXHIBIT F

2021 Budget	Audited 2017	Audited 2018	Audited 2019	Budget 2020	Projected 2020	Budget 2021
REVENUES						
Real Estate Taxes	-	-	-	-	-	-
Interest Income	2,563	6,260	13,144	-	(3,567)	-
Contracts	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	2,563	6,260	13,144	-	(3,567)	-
APPROPRIATIONS						
Lodge GO Bonds						
Bond Retirement	1,180,000	1,230,000	1,285,000	1,330,000	1,330,000	-
Interest Expenses	155,225	113,050	69,038	23,275	23,275	-
Miscellaneous	318	319	319	318	239	-
Total	1,335,543	1,343,369	1,354,357	1,353,593	1,353,514	-
Lodge COPS Certificates						
Bond Retirement						
Interest Expenses						
Miscellaneous						
Total						
Total Appropriations	1,335,543	1,343,369	1,354,357	1,353,593	1,353,514	-
CHANGES IN FUND BALANCE						
Revenues-Expenses	(1,332,980)	(1,337,109)	(1,341,213)	(1,353,593)	(1,357,081)	-
Transfers (To) From Other Funds						
General Fund	-	-	-	-	-	-
Public Safety Fund	-	-	-	-	-	-
Fire Fund	-	-	-	-	-	-
Park Fund	1,050,000	1,050,000	1,050,000	1,025,338	1,022,168	-
Capital Improvement Fund	-	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-
Sewer Fund	-	-	-	-	-	-
Changes in Fund Balance	(282,980)	(287,109)	(291,213)	(328,255)	(334,913)	-
Beginning Fund Balance	1,196,215	913,235	626,126	334,913	334,913	0
ENDING FUND BALANCE	913,235	626,126	334,913	6,658	0	0
<i>Reserved Fund Balance</i>	<i>913,235</i>	<i>626,126</i>	<i>334,913</i>	<i>6,658</i>	<i>0</i>	<i>-</i>

SEWER LATERAL FUND

EXHIBIT G

2021 Budget	Audited 2017	Audited 2018	Audited 2019	Budget 2020	Projected 2020	Budget 2021 Budget
REVENUES						
Property Assessment	85,770	89,045	90,036	85,000	85,000	91,140
Refunds to Septic Owners	(84)	(112)	(28)	(100)	(28)	-
Application Fees	5,400	6,600	6,000	5,100	6,000	5,100
Interest Income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenue	91,086	95,533	96,008	90,000	90,972	96,240
APPROPRIATIONS						
Professional Services	6,200	6,200	6,260	6,000	4,452	6,000
Sewer Repairs	82,443	84,035	88,680	77,000	51,564	77,000
Miscellaneous Expenses	-	-	-	-	-	-
Total Appropriations	88,643	90,235	94,940	83,000	56,016	83,000
CHANGES IN FUND BALANCE						
Revenues-Expenses	2,443	5,298	1,068	7,000	34,956	13,240
Transfers (To) From Other Funds						
General Fund	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Public Safety Fund	-	-	-	-	-	-
Fire Fund	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-
Sewer Fund	-	-	-	-	-	-
Changes in Fund Balance	(12,557)	(9,702)	(13,932)	(8,000)	19,956	(1,760)
Beginning Fund Balance	206,706	194,149	184,447	170,515	170,515	190,471
ENDING FUND BALANCE	194,149	184,447	170,515	162,515	190,471	188,711

9.1.2020

MUNICIPAL PARTNERS FOR INCLUSIVE RECREATION

EXHIBIT H

2021 Budget	Audited 2017	Audited 2018	Audited 2019	Budget 2020	Projected 2020	2021 BUDGET
REVENUES						
Member Assessments	63,920	67,150	75,000	78,070	77,823	74,733
Interest Income	-	-	-	-	-	
Grants and Donations	25,645	30,711	27,786	26,904	29,122	27,442
Miscellaneous Income	-	-	-	-	-	-
Total Revenue	89,565	97,861	102,786	104,974	106,945	102,175
APPROPRIATIONS						
Personal Services	88,565	91,700	94,791	98,111	98,111	98,400
Materials & Supplies	1,759	1,593	2,100	2,350	2,350	2,350
Contractual Services	3,692	2,437	2,598	4,265	4,265	1,790
Capital Outlay	-	-	-	-	-	-
Total Appropriations	94,016	95,730	99,490	104,726	104,726	102,540
CHANGES IN FUND BALANCE						
Revenues-Expenses	(4,451)	2,132	3,296	248	2,219	(365)
Transfers (To) From Other Funds						
General Fund	-	-	-	-	-	-
Public Safety Fund	-	-	-	-	-	-
Fire Fund	-	-	-	-	-	-
Park Fund	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-
Sewer Fund	-	-	-	-	-	-
Changes in Fund Balance	(4,451)	2,132	3,296	248	2,219	(365)
Beginning Fund Balance	17,136	12,685	14,816	18,113	18,113	20,331
ENDING FUND BALANCE	12,685	14,816	18,113	18,361	20,331	19,966