

Overview

The City continues to have concerns with long-term challenges to the health of our General Fund. Some additional sales tax revenue may be realized if the County-wide Use Tax on the April ballot passes. We do continue to hold the line on expenses (e.g., we have a projected \$12,000 savings in health insurance costs in 2022 by switching to a new plan provider with a larger client base), but the Board must carefully balance the needs of our residents, the health of our other funds, and our aging infrastructure against the fiscal realities of limits on revenues. Seeking matching grants wherever possible, be they for equipment, services, or infrastructure repair, is essential and will continue to be a priority.

The information provided in this budget message was current as of the end of FY 2021, December 31. As the results of our annual audit become available and performance to budget is monitored, changes are expected. The Board will do a comprehensive review at mid-year and adjust the budget as required.

Bel-Nor's City budget consists of seven separate funds managed individually, as shown below:

1. The **General Fund**, which is the largest of the seven, receives revenues from grants, court fines, rental income, licenses and permits, and taxes and fees. Expenses paid out of the GF include salaries and benefits, professional services, building costs, insurance, operation of our municipal court, all our police services, and items such as street repairs, parkway maintenance, snow removal, and tree trimming and removal. See Figure 1 below for a high-level breakdown of the General Fund.
2. The **Capital Improvement** fund, which receives revenue from a separate 1% sales tax collected by the Missouri Department of Revenue and deposited into a separate checking account. The CI fund pays for building improvements, police equipment, City-owned vehicles, office equipment leases, and street or parkway improvements. Over the last three years the CI fund has also been used to manage cash flow of grant revenues received from the St. Louis County Municipal Park Grant Commission, which paid for approximately 90% the Horatio Park Trail in 2019 and the improvements to the Clearview and Arlmont islands in 2021.
3. The **Sewer Lateral** fund takes in revenue from an annual assessment paid by all property owners to fund an insurance program which reimburses homeowners up to \$3,000 for repairs to damaged or broken sewer laterals. In 2020 residents voted to increase the Sewer Lateral fee from \$28.00 per year to \$50.00, because the program had been spending more than it was taking in for a number of years.
4. The **Public Safety** fund receives revenue from the 0.5% "Prop P" sales tax passed by St. Louis County voters in 2017, for which collection began in 2018. In December of 2018 the Board of Aldermen adopted Ordinance 1011, which limited expenditure of Public Safety funds to police department salaries and benefits, operational expenses such as dispatching and education; street lighting; and policies which protect the health, safety and welfare of residents. More recently PS funds are also being used to offset the cost of getting our police department fully accredited as required by Senate Bill 5.

5. In 2021 a new fund was established to manage revenue from the **American Rescue Plan Act (ARPA)**. On Jan 27, 2022, the federal government (Treasury Department) issued its final rule for the program, which allows cities such as Bel-Nor to use this money to:
 - a. Replace lost public sector revenue (up to \$10M)
 - b. Respond to the far-reaching public health and negative economic impacts of the pandemic
 - c. Provide premium pay for essential workers
 - d. Invest in water, sewer, and broadband infrastructure

To date very little of our allocated funds have been spent; however, the Board is working hard on plans to spend this one-time windfall wisely and efficiently over the next two years.

In addition to the five funds detailed above, the City maintains a small reserve fund with Simmons Bank and two bank accounts with UMB; one for the funds remaining from the bond issue related to the Normandy/Arlmont street project in 2017 and one for debt service payments on the bond issue.

<u>Budget Item</u>	<u>Revenue</u>	<u>Share of Budget</u>	<u>Budget Item</u>	<u>Expense</u>	<u>Share of budget</u>
Taxes	\$ 564,000	71%	Grant Expense	\$ -	0%
Licenses and permits	\$ 41,950	5%	Administration	\$ 163,025	21%
Charges for services	\$ 1,200	0%	Police Protection	\$ 491,100	62%
Grants and Contributions	\$ 25,000	3%	Streets	\$ 88,500	11%
Fines and court costs	\$ 18,000	2%	Municipal Court	\$ 46,680	6%
Lease income	\$ 28,200	4%	Debt Service	<u>\$ 4,700</u>	<u>1%</u>
Investment income	\$ 220	0%			
Miscellaneous	\$ 1,000	0%			
Other Sources	<u>\$ 114,415</u>	<u>14%</u>			
Total Revenues	\$ 793,985	100%		\$ 794,005	100%

Fig 1. General Fund Breakdown of FY2022 Budgeted Revenues and Expenses
Complete breakdowns by Fund are available on the City website.

Highlights from our 2021 fiscal year results and impact on the FY2022 budget:

Revenues

1. Sales and Use Tax collections rose 8.3% from 2020 to 2021. While these taxes have remained generally level over the past three years, we have dialed the anticipated revenue for 2022 back a bit, since the pandemic years of 2019 and 2020 probably contributed to additional sales, especially on-line.
2. Fees collected on rental properties, vacant properties, and permits were up 21% in 2021 compared to 2020 and have increased significantly since 2019. This is due to the diligent efforts of Alderman McBride and our City staff, who have worked hard to clean up

vacant and rental property cases and ensure occupancy permits are up to date. In April 2020 residents voted to allow the City to levy an annual fee on all rental property in order to offset the extra cost of administering the properties by City Hall. We also strengthened our oversight of vacant properties in the City and began collecting an annual fee (authorized in 2003) for those. The City now has a process by which we can notify St. Louis County Collector of Revenue to place various fees for registration and nuisance abatement on property tax bills, which has worked out well.

3. Court fines income continues to be a real drag on our General Fund. It has decreased steadily over the past three years; down 69% since 2019. For much of 2020 and 2021 we were unable to hold in-person court sessions, and few people paid on-line in advance of their court date. We expect another very lean year in 2022, with the cost of operating the court exceeding the projected revenue by \$28,000.

Expenditures

1. In the area of Expenditures, we spent slightly more on housing and building inspection services in 2021 due to the added volume of homeowners doing renovations or making repairs during the pandemic. These expenses were offset by the added revenues collected under Licenses and Permits.
2. We spent slightly more for Professional Services in 2021 compared to 2020. However, during both years we had a substantial (nearly 100%) increase in this line item compared to 2019 due to the lawsuit filed by a resident challenging our sign codes. On top of attorney's fees and the cost of mediation, the City was ordered to pay a settlement of \$80,000 to the ACLU, which brought the lawsuit on behalf of our resident. We are paying off this settlement over a five-year period at \$16,000 per year.
3. In the area of Administration, we have shown a 34% decrease in the cost of office supplies compared to 2019, and a 15% decrease in salaries and benefits compared to 2020. Part of the decrease in personnel costs was a decision to not replace our weekly cleaning lady, Mrs. Potter, when she retired. Office staff, the police department, and elected officials have all picked up the slack to replace Mrs. P.
4. Insurance costs continue to climb; up 56% since 2019 but down just slightly from 2020. We continue to be rated highly by our insurer, MIRMA, in their annual risk evaluations, but the numbers reflect more than just our situation. Insurance providers nationwide have been raising rates.
5. Salaries and benefits of the police department remained relatively stable over the three-year period documented in this report. In November of 2018 we switched health insurance providers and began offering all full-time employees family coverage along with voluntary vision and dental benefits as a means of retaining experienced and dedicated employees.
6. Tree trimming and removal costs were up 29% last year due to severe storms that blew through in the fall. The good news is that the Missouri Department of Conservation has restructured the TRIM grant program and increased the amount of funds available for matching grants, so we anticipate a much larger share of our tree work will be covered than in the past.

7. In the Capital Improvement Fund, 2021 was the last year for Park Grant revenues used to improve our green space in the City, including building the Horatio Park Trail and Clearview Plaza and purchasing a new gazebo for the island at Audrain and Arlmont. Over the past few years, we have had major tuckpointing, plaster repair, and painting done at City Hall and in our upstairs apartment, replaced windows in the apartment, repaired the roof, installed new City signs, acquired a replacement City truck, entered into a lease-purchase agreement for a new City police vehicle, installed a new HVAC system for portions of City Hall, replaced the old City Hall entrance door and purchased an awning over the new door, and caught up with other deferred maintenance in and around the City. In 2022 we hope combine some of our ARPA funds along with remaining bond issue money to fix the City parking lot and repave a few of our worst streets. We will also be paying the lion's share of the renovation costs of the building currently housing the Breakaway Restaurant damaged by fire last November.

FY 2022 Budget Message
Estimated Revenues and Expenditures

General Fund	<u>FY 2019 (Audited)</u>		<u>FY 2020 (Audited)</u>		<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Ord 1076</u> <u>Budget</u>
<u>REVENUES</u>							
Taxes							
Property	\$ 83,300	\$ 87,621	\$ 83,600	\$ 87,881	\$ 86,000	\$ 101,951	\$ 86,000
Cable and utility	\$ 184,500	\$ 168,384	\$ 165,010	\$ 155,420	\$ 166,000	\$ 159,306	\$ 166,000
Sales	\$ 248,000	\$ 249,119	\$ 250,000	\$ 248,699	\$ 262,000	\$ 269,738	\$ 242,000
Cigarette	\$ 3,900	\$ 3,053	\$ 3,000	\$ 3,175	\$ 3,000	\$ 2,836	\$ 3,000
Gas	\$ 42,000	\$ 40,594	\$ 38,000	\$ 38,045	\$ 38,000	\$ 40,550	\$ 38,000
Motor vehicle and fees	\$ 17,200	\$ 20,457	\$ 18,000	\$ 20,795	\$ 22,000	\$ 23,727	\$ 19,000
Road and bridge	\$ 17,000	\$ 17,933	\$ 8,000	\$ 18,504	\$ 9,000	\$ 20,848	\$ 10,000
Total Taxes	\$ 595,900	\$ 587,161	\$ 565,610	\$ 572,519	\$ 586,000	\$ 618,956	\$ 564,000
Licenses and permits	\$ 27,240	\$ 26,908	\$ 41,100	\$ 49,232	\$ 47,275	\$ 59,781	\$ 41,950
Charges for services	\$ 500	\$ 1,270	\$ 900	\$ 950	\$ 700	\$ 579	\$ 1,200
Grants and Contributions	\$ -	\$ -	\$ 113,088	\$ 113,088	\$ 18,998	\$ 18,998	\$ 25,000
Fines and court costs	\$ 61,000	\$ 51,784	\$ 16,950	\$ 20,523	\$ 15,000	\$ 16,268	\$ 18,000
Lease income	\$ 21,583	\$ 21,583	\$ 27,000	\$ 27,000	\$ 25,100	\$ 25,930	\$ 28,200
Investment income	\$ 150	\$ 325	\$ 220	\$ 384	\$ 270	\$ 277	\$ 220
Miscellaneous	\$ 2,000	\$ 2,903	\$ 4,100	\$ 4,730	\$ 1,000	\$ 2,894	\$ 1,000
Total Revenues	\$ 708,373	\$ 691,934	\$ 768,968	\$ 788,426	\$ 694,343	\$ 743,683	\$ 679,570
<u>EXPENDITURES</u>							
Grant Expenses							
TRIM Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ 7,604	\$ 7,604	\$ -
Composting Grant Expense	\$ -	\$ -	\$ -	\$ -	\$ 8,998	\$ 8,998	\$ -
Total Grant Expenses	\$ -	\$ -	\$ -	\$ -	\$ 16,602	\$ 16,602	\$ -
Administration							
Bank charges	\$ -	\$ 3,484	\$ 2,000	\$ 2,280	\$ 1,500	\$ 1,267	\$ 1,500
Building inspections & Permits	\$ 9,500	\$ 9,450	\$ 17,000	\$ 16,567	\$ 16,500	\$ 17,922	\$ 14,000
Dues and subscriptions	\$ 500	\$ 215	\$ 150	\$ 100	\$ 125	\$ 125	\$ 125
Equipment rental	\$ 4,200	\$ 4,068	\$ 4,400	\$ 4,526	\$ -	\$ -	\$ -
Election expense	\$ 700	\$ 654	\$ 900	\$ 894	\$ 860	\$ 857	\$ 80
Insurance - Life	\$ -	\$ 772	\$ -	\$ -	\$ 800	\$ 1,497	\$ 945
Insurance - Misc (Breakaway)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Miscellaneous	\$ -	\$ 670	\$ -	\$ 1,637	\$ -	\$ 782	\$ 825

FY 2022 Budget Message
Estimated Revenues and Expenditures

General Fund	<u>FY 2019 (Audited)</u>		<u>FY 2020 (Audited)</u>		<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Ord 1076</u>
							<u>Budget</u>
Administration (Con't)							
Office supplies	\$ 24,500	\$ 21,612	\$ 10,450	\$ 13,403	\$ 14,300	\$ 14,360	\$ 13,500
Payroll taxes	\$ 4,800	\$ 4,485	\$ 5,400	\$ 5,469	\$ 3,800	\$ 4,588	\$ 3,800
Professional fees	\$ 30,500	\$ 31,093	\$ 55,500	\$ 60,316	\$ 61,000	\$ 61,285	\$ 62,850
Salaries and benefits	\$ 78,300	\$ 62,931	\$ 65,200	\$ 64,550	\$ 52,200	\$ 54,688	\$ 50,600
Building:							
Telephone and utilities	\$ 7,800	\$ 8,650	\$ 8,730	\$ 9,037	\$ 6,000	\$ 6,525	\$ 6,300
Repairs and maintenance	\$ 8,200	\$ 8,265	\$ 7,750	\$ 6,676	\$ 7,000	\$ 10,428	\$ 7,000
Total Administration	\$ 169,000	\$ 156,349	\$ 177,480	\$ 185,455	\$ 164,085	\$ 174,324	\$ 163,025
Police Protection							
Contractual services	\$ 13,500	\$ 13,850	\$ 9,600	\$ 10,249	\$ 15,000	\$ 12,572	\$ 15,000
Dues and subscriptions	\$ 1,300	\$ 1,250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 2,500
Insurance	\$ 18,900	\$ 18,025	\$ 30,000	\$ 30,645	\$ 28,000	\$ 28,139	\$ 28,000
Office supplies	\$ 4,400	\$ 4,410	\$ 5,300	\$ 4,934	\$ 4,000	\$ 5,643	\$ 4,000
Payroll taxes	\$ 23,000	\$ 22,397	\$ 21,650	\$ 22,267	\$ 22,000	\$ 23,033	\$ 24,000
Salaries and benefits	\$ 370,900	\$ 375,353	\$ 372,996	\$ 369,580	\$ 382,500	\$ 394,371	\$ 394,300
Training	\$ 1,500	\$ 1,892	\$ 800	\$ 668	\$ 800	\$ 784	\$ 800
Travel and conventions	\$ 2,000	\$ 1,427	\$ 900	\$ 770	\$ 3,100	\$ 3,136	\$ 1,500
Uniforms	\$ 3,500	\$ 3,514	\$ 2,150	\$ 2,307	\$ 2,000	\$ 1,826	\$ 2,000
Vehicle	\$ 17,500	\$ 15,090	\$ 18,000	\$ 14,115	\$ 14,500	\$ 13,991	\$ 19,000
Total Police Protection	\$ 456,500	\$ 457,208	\$ 461,646	\$ 455,785	\$ 472,150	\$ 483,745	\$ 491,100
Streets							
Fogging	\$ 500	\$ 418	\$ -	\$ -	\$ 500	\$ 490	\$ 500
Ground maintenance	\$ 11,400	\$ 11,733	\$ 10,800	\$ 10,129	\$ 12,000	\$ 10,579	\$ 12,000
Payroll taxes	\$ 1,500	\$ 1,454	\$ 1,050	\$ 1,195	\$ 1,000	\$ 1,085	\$ 1,000
Parkway expense	\$ 1,000	\$ 925	\$ 1,550	\$ 1,510	\$ 1,500	\$ 1,488	\$ 1,500
Salaries and benefits	\$ 17,100	\$ 16,262	\$ 14,000	\$ 13,987	\$ 12,000	\$ 12,306	\$ 12,000
Street repair and maintenance	\$ 1,000	\$ 1,007	\$ 1,000	\$ 977	\$ 1,500	\$ 1,345	\$ 1,500
Snow removal	\$ 12,000	\$ 10,801	\$ 12,000	\$ 9,809	\$ 15,000	\$ 17,573	\$ 15,000
Tree removal	\$ 30,000	\$ 33,305	\$ 40,500	\$ 40,507	\$ 48,600	\$ 52,061	\$ 45,000
Total Streets	\$ 74,500	\$ 75,905	\$ 80,900	\$ 78,114	\$ 92,100	\$ 96,927	\$ 88,500
Municipal Court							
Contractual services	\$ 10,000	\$ 10,215	\$ 7,900	\$ 8,661	\$ 9,200	\$ 8,834	\$ 10,100
Office supplies	\$ 7,100	\$ 3,594	\$ 3,520	\$ 6,182	\$ 4,200	\$ 5,907	\$ 4,000

FY 2022 Budget Message
Estimated Revenues and Expenditures

General Fund	<u>FY 2019 (Audited)</u>		<u>FY 2020 (Audited)</u>		<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Ord 1076</u>
							<u>Budget</u>
Payroll taxes	\$ 2,100	\$ 2,099	\$ 3,000	\$ 2,850	\$ 2,900	\$ 3,112	\$ 2,580
Salaries and benefits	\$ 23,000	\$ 24,990	\$ 35,000	\$ 35,137	\$ 34,000	\$ 37,291	\$ 30,000
Total Municipal Court	\$ 42,200	\$ 40,898	\$ 49,420	\$ 52,830	\$ 50,300	\$ 55,144	\$ 46,680
Debt Service							
Principal retirement	\$ -	\$ 1,884	\$ -	\$ 2,328	\$ -	\$ -	\$ -
Interest and other fiscal charges	\$ 4,000	\$ 5,348	\$ 5,200	\$ 4,833	\$ 4,700	\$ 5,527	\$ 4,700
Total Debt Service	\$ 4,000	\$ 7,232	\$ 5,200	\$ 7,161	\$ 4,700	\$ 5,527	\$ 4,700
Total Expenditures	\$ 746,200	\$ 737,592	\$ 774,646	\$ 779,345	\$ 783,335	\$ 832,269	\$ 794,005
Total Revenue						\$ 743,683	\$ 679,570
Revenues Over (Under) Expenditures	\$ (37,827)	\$ (45,658)	\$ (5,678)	\$ 9,081	\$ (88,992)	\$ (88,586)	\$ (114,435)
Other Financing Sources							
Transfer from Public Safety	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000
ARPA Funds eligible for transfer	\$ -	\$ -	\$ -	\$ -	\$ 10,387	\$ -	\$ 10,387
Transfer from Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,028
Simmons Bank Line of Credit	\$ -	\$ -	\$ -	\$ -	\$ 44,000	\$ -	\$ 50,000
Total Other Financing Sources	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 89,387	\$ 35,000	\$ 114,415
Net Change in Fund Balance	\$ 2,173	\$ (5,658)	\$ 34,322	\$ 49,081	\$ 395	\$ (53,586)	\$ (20)

<u>Budget Item</u>	<u>Revenue</u>	<u>Share of Budget</u>	<u>Budget Item</u>	<u>Expense</u>	<u>Share of budget</u>
Taxes	\$ 564,000	71%	Grant Expense	\$ -	0%
Licenses and permits	\$ 41,950	5%	Administration	\$ 163,025	21%
Charges for services	\$ 1,200	0%	Police Protection	\$ 491,100	62%
Grants and Contributions	\$ 25,000	3%	Streets	\$ 88,500	11%
Fines and court costs	\$ 18,000	2%	Municipal Court	\$ 46,680	6%
Lease income	\$ 28,200	4%	Debt Service	\$ 4,700	1%
Investment income	\$ 220	0%			
Miscellaneous	\$ 1,000	0%			
Other Sources	\$ 114,415	14%			
Total Revenues	\$ 793,985	100%		\$ 794,005	100%

Capital Improvements	<u>FY 2019 (Audited)</u>		<u>FY 2020 (Audited)</u>		<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per Ord 1076 Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	
REVENUES							
Taxes	\$ 90,000	\$ 100,077	\$ 98,000	\$ 98,424	\$ 106,000	\$ 106,027	\$ 110,000
Grant Income	\$ -	\$ 1,100	\$ 271,100	\$ 238,361	\$ 205,476	\$ 195,391	\$ -
Investment Income	\$ -	\$ 39	\$ 10	\$ 30	\$ 25	\$ 27	\$ 30
Miscellaneous revenue	\$ -	\$ -	\$ 5,000	\$ 1,500	\$ -	\$ -	\$ -
Total Revenue	\$ 90,000	\$ 101,216	\$ 374,110	\$ 338,315	\$ 311,501	\$ 301,445	\$ 110,030
EXPENDITURES							
Bank Charges	\$ -	\$ -	\$ -	\$ -	\$ 25	\$ 25	\$ 25
Capital Outlay							
Building Improvements	\$ -	\$ 19,817	\$ 15,000	\$ 12,874	\$ 1,500	\$ 10,700	\$ 1,500
Equipment	\$ -	\$ 2,705	\$ 2,000	\$ 2,704	\$ 12,500	\$ 13,498	\$ 10,000
Vehicle Leases	\$ -	\$ -	\$ 4,200	\$ 4,213	\$ 12,642	\$ 11,416	\$ 14,400
Vehicle Major R&M & Equipt	\$ -	\$ 11,338	\$ -	\$ -	\$ 12,000	\$ 11,538	\$ 8,000
Capital Improvements Expenses	\$ 60,000	\$ 1,819	\$ 291,600	\$ 297,938	\$ 226,051	\$ 244,514	\$ 1,500
Street Repairs	\$ -	\$ 13,929	\$ 15,000	\$ 10,634	\$ 50	\$ 7,401	\$ 50,000
Total Expenditures	\$ 60,000	\$ 49,608	\$ 327,800	\$ 328,363	\$ 264,768	\$ 299,092	\$ 85,425
Debt Service							
Principal	\$ -	\$ -	\$ -	\$ 951	\$ -	\$ -	\$ -
Grand Total Expenditures	\$ 60,000	\$ 49,608	\$ 327,800	\$ 329,314	\$ 264,768	\$ 299,092	\$ 85,425
Total Revenue	\$ 90,000	\$ 101,216	\$ 374,110	\$ 338,315	\$ 311,501	\$ 301,445	\$ 110,030
Revenues Over (Under) Expenditures	\$ 30,000	\$ 51,608	\$ 46,310	\$ 9,001	\$ 46,733	\$ 2,353	\$ 24,605
Other Financing Sources							
Proceeds from sale of cap assets	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Net Change in Fund Balance	\$ 30,000	\$ 51,608	\$ 46,310	\$ 12,501	\$ 46,733	\$ 2,353	\$ 24,605

Public Safety	<u>FY 2019 (Audited)</u>		<u>FY 2020 (Audited)</u>		<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per Ord 1076 Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>REVENUES</u>							
Sales Tax	\$ 90,398	\$ 90,398	\$ 70,000	\$ 71,630	\$ 85,000	\$ 84,883	\$ 80,000
Interest Income	\$ 117	\$ 117	\$ 40	\$ 40	\$ -	\$ 4	\$ -
Total Revenue	\$ 90,515	\$ 90,515	\$ 70,040	\$ 71,670	\$ 85,000	\$ 84,887	\$ 80,000
<u>EXPENDITURES</u>							
Bank Service Charges	\$ 30	\$ 30			\$ 8	\$ 8	\$ 8
Police Training	\$ 420	\$ 420	\$ 500	\$ 400	\$ 1,550	\$ 1,550	\$ 1,550
Dispatch Services	\$ 5,016	\$ 5,016	\$ 5,120	\$ 5,207	\$ 5,500	\$ 5,448	\$ 5,800
Office Supplies & Watch Phone	\$ 5,996	\$ 5,996	\$ 500	\$ 1,397	\$ 472	\$ 505	\$ 500
Street & Traffic Control (Salt)	\$ 947	\$ 947	\$ 5,000	\$ 3,945	\$ -	\$ -	\$ -
Public Safety Expenses (Body Cams)	\$ -	\$ -	\$ 1,200	\$ 2,311	\$ 5,400	\$ 5,147	\$ 2,500
Utilities-Street Lighting	\$ 23,533	\$ 23,533	\$ 22,200	\$ 23,414	\$ 22,000	\$ 23,133	\$ 23,000
Certification Fees	\$ -	\$ -	\$ -	\$ -	\$ 4,500	\$ 4,500	\$ 4,500
Total Expenditures	\$ 35,942	\$ 35,942	\$ 34,520	\$ 36,674	\$ 39,430	\$ 40,291	\$ 37,858
Total Revenue	\$ 90,515	\$ 90,515	\$ 70,040	\$ 71,670	\$ 85,000	\$ 84,887	\$ 80,000
Revenues Over (Under) Expenditures	\$ 54,573	\$ 54,573	\$ 35,520	\$ 34,996	\$ 45,570	\$ 44,596	\$ 42,142
Other Financing Uses							
Transfer to General Fund	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 40,000

Sewer Lateral	<u>FY 2019 (Audited)</u>		<u>FY 2020 (Audited)</u>		<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per Ord 1076 Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Final Budget</u>	<u>Actual</u>	
<u>REVENUES</u>							
10000 · Revenue-St. Louis County	\$ 18,000	\$ 18,648	\$ 30,000	\$ 27,176	\$ 28,000	\$ 35,735	\$ 28,000
39502 · Interest Income	\$ -	\$ 11	\$ 5	\$ 3	\$ 2	\$ 2	\$ 2
Total Income	\$ 18,000	\$ 18,659	\$ 30,005	\$ 27,179	\$ 28,002	\$ 28,002	\$ 28,002
<u>Expense</u>							
93000 · Lateral Sewer Line Expense	\$ 21,000	\$ 38,536	\$ 28,000	\$ 27,539	\$ 10,550	\$ 10,550	\$ 15,000
Total Expense	\$ 21,000	\$ 38,536	\$ 28,000	\$ 27,539	\$ 10,550	\$ 10,550	\$ 15,000
Net Income (Loss)	\$ (3,000)	\$ (19,877)	\$ 2,005	\$ (360)	\$ 17,452	\$ 17,452	\$ 13,002

ARPA

REVENUES

ARPA Revenue
Bank Interest

Total Income

EXPENDITURES

Bank Service Charges
Weis Design Group Stormwater Study
Premium Pay for Essential Workers
Stormwater Abatement
Small Business Support

Total Expense

Net Ordinary Income

Other Income

Net Other Income

Other Financing Uses

Transfers to General Fund for Shortfall

Net Income

	<u>FY 2021 (Pending Audit)</u>		<u>FY 2022 Per Ord 1076 Budget</u>
	<u>Final Budget</u>	<u>Actual</u>	
	\$ 141,472	\$ 141,447	\$ 141,000
	\$ 344	\$ 5	\$ 400
	<u>\$ 141,816</u>	<u>\$ 141,452</u>	\$ 141,400
	\$ 65	\$ 87	\$ 250
	\$ 1,560	\$ 1,560	\$ -
	\$ 5,625	\$ 5,625	\$ -
	\$ -	\$ -	\$ 105,000
	\$ -	\$ -	\$ 20,000
	<u>\$ 7,250</u>	<u>\$ 7,272</u>	\$ 125,250
	\$ 134,566	\$ 134,179	\$ 16,150
	\$ -	\$ -	\$ -
	\$ 10,387	\$ 10,387	\$ 10,387
	<u>\$ 124,179</u>	<u>\$ 123,792</u>	\$ 5,763