



## All Funds - Summary

This section provides a summary and combined view of all funds included in the 2022 budget. It provides a broad overview of the year's activities and the resulting fund balances.

# All Funds

## City of Maryland Heights

### Revenues and Expenditures

By Fund 2018 to 2022	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Estimated	Proposed
<b>REVENUES:</b>					
General	26,185,824	25,063,420	23,477,024	23,636,820	22,609,864
Streetlight	579,320	503,441	456,487	452,000	460,000
Tourism	371,799	367,717	158,070	220,000	320,000
Capital Improvement	3,908,207	3,017,452	14,000	1,375,000	3,330,000
Police Forfeiture	531,201	101,729	205,348	40,000	40,000
Parks	6,880,910	7,214,940	5,201,230	5,323,000	7,917,400
Reserve	-	-	-	-	-
American Rescue Plan Fund***	-	-	-	-	3,277,162
Sewer Lateral	372,772	374,853	371,985	375,000	375,000
Police Training	7,151	5,565	4,608	7,000	7,000
Beautification	10,418	11,176	9,000	11,000	11,000
Community Center DSF	348	852	-	-	-
Dorsett Road TIF	233,932	261,762	580,721	150,000	150,000
Westport Plaza TIF	3,004,468	5,431,182	3,238,554	2,860,000	2,860,000
South Heights TIF	3,486,825	-	-	-	-
<b>TOTAL</b>	<b>45,573,175</b>	<b>42,354,089</b>	<b>33,717,027</b>	<b>34,449,820</b>	<b>41,357,426</b>
<b>EXPENDITURES:</b>					
General	23,639,222	23,495,970	23,580,495	23,992,328	25,110,272
Streetlight	467,173	467,173	435,879	486,200	464,500
Tourism	374,474	401,799	377,718	218,000	220,000
Capital Improvement	2,745,920	4,739,462	2,410,168	4,248,701	4,808,913
Police Forfeiture	79,121	326,052	151,298	198,331	216,500
Parks	4,937,850	5,209,521	8,625,490	5,336,357	6,979,431
Reserve	-	-	-	-	-
American Rescue Plan Fund***	-	-	-	-	-
Sewer Lateral	208,230	233,924	284,175	250,000	270,000
Police Training	8,067	7,182	13,999	16,950	20,100
Beautification	10,410	14,744	3,155	16,100	18,100
Community Center Construction*	30,103	-	-	-	-
Community Center Debt Service	979,623	978,161	984,046	985,000	985,000
Westport Plaza TIF	19,200,000	11,763,465	3,724,715	2,860,000	2,860,000
Dorsett Road TIF	33,235	729,361	249,970	500,000	150,000
South Heights TIF**	4,595,857	-	-	-	-
<b>TOTAL</b>	<b>57,309,285</b>	<b>48,366,814</b>	<b>40,841,108</b>	<b>39,107,967</b>	<b>42,102,816</b>

Interfund transactions not included. Proceeds from debt issuances are not included in revenues.

Revenues do not include unspent prior year encumbrances.

\*This fund was closed in 2018 upon completion of the Community Center.

\*\*This fund was closed in 2018 upon termination of the redevelopment district.

\*\*\*The American Rescue Plan Fund revenues relate to estimates for residential trash hauling expenditures from 03/01/2021 - 12/31/2022.

# All Funds

## Combined Statement of Budgeted Revenues, Expenditures, and

### Changes in Fund Balances (in thousands)

	FUNDS*							Total
	General	Stright	Capital Imprv	Parks	Reserve	ComCtr DSF	Other	
<u>REVENUES</u>								
Gaming Tax	6,300	-	2,700	-	-	-	-	9,000
Utility Taxes	4,600	460	-	-	-	-	-	5,060
Sales Tax	4,500	-	-	4,500	-	-	-	9,000
Sales Tax-Prop P	1,450	-	-	-	-	-	-	1,450
Cigarette Tax	50	-	-	-	-	-	-	50
Road and Bridge Taxes	2,210	-	-	-	-	-	-	2,210
Hotel/Motel Tax	-	-	-	-	-	-	320	320
Licenses, Permits, and Fees	1,945	-	-	-	-	-	11	1,956
Municipal Court	750	-	-	-	-	-	-	750
Investment Income	255	-	-	-	-	-	-	255
Intergovernmental Revenues/Donations	370	-	630	1,625	-	-	3,324	5,949
Recreation Program Fees	-	-	-	1,792	-	-	-	1,792
Sewer Lateral Fees	-	-	-	-	-	-	375	375
Incremental Taxes	-	-	-	-	-	-	3,010	3,010
Other Revenue	180	-	-	-	-	-	-	180
<b>TOTAL REVENUES</b>	<b>22,610</b>	<b>460</b>	<b>3,330</b>	<b>7,917</b>	<b>-</b>	<b>-</b>	<b>7,040</b>	<b>41,357</b>
<u>EXPENDITURES</u>								
Executive/Legislative	182	-	-	-	-	-	-	182
Administrative	2,279	-	-	-	-	-	-	2,279
Finance	1,828	-	-	-	-	-	-	1,828
Community Development	2,150	-	-	-	-	-	425	2,575
Public Works	5,428	465	4,809	-	-	-	270	10,972
Police	12,088	-	-	-	-	-	237	12,324
Municipal Court	364	-	-	-	-	-	-	364
Parks and Recreation	566	-	-	6,979	-	-	18	7,564
Human Services	225	-	-	-	-	-	-	225
Debt Service	-	-	-	-	-	985	2,805	3,790
<b>TOTAL EXPENDITURES</b>	<b>25,110</b>	<b>465</b>	<b>4,809</b>	<b>6,979</b>	<b>-</b>	<b>985</b>	<b>3,755</b>	<b>42,103</b>
Excess(deficiency) of revenues over(under) expenditures	(2,500)	(5)	(1,479)	938	-	(985)	3,285	(745)
Other financing sources(uses):								
Transfer to Community Center DSF				(985)		985		-
Advance repayment from Ice Center								-
Operating transfers in (out):	(877)				877			-
Operating transfers in (out):	3,377			(275)	(625)		(3,277)	(800)
Change in Fund Balance -2022	(0)	(5)	(1,479)	(322)	252	-	8	(1,545)
Fund Balance January 1, 2022	-	1,000	2,670	1,359	25,040	30	2,939	33,038
<b>Fund Balance December 31, 2022</b>	<b>(0)</b>	<b>996</b>	<b>1,191</b>	<b>1,037</b>	<b>25,292</b>	<b>30</b>	<b>2,947</b>	<b>31,493</b>

\*Fund Names

General=General Fund

Strlight=Streetlight Fund

Capital Imprv=Capital Improvement Fund

Parks=Parks Fund

Reserve=Reserve Fund

Community Center DSF= Community Center Debt Service Fund

Other=Other Funds (see schedule on following page)

# All Funds

## Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balances

Schedule of Other Funds (in thousands)	OTHER FUNDS*								Total
	Tourism	ARPA Fund	Pol Forf Fund	Beaut Fund	Sewr Lat Fund	Pol Trg Fund	Dorsett TIF	Westport Plaza TIF	
REVENUES:									
Hotel/Motel Tax	320	-	-	-	-	-	-	-	320
Business License	-	-	-	11	-	-	-	-	11
Intergovernmental Revenues	-	3,277	40	-	-	7	-	-	3,324
Sewer Lateral Fees	-	-	-	-	375	-	-	-	375
Incremental /Special District Taxes	-	-	-	-	-	-	150	2,860	3,010
Other	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>320</b>	<b>3,277</b>	<b>40</b>	<b>11</b>	<b>375</b>	<b>7</b>	<b>150</b>	<b>2,860</b>	<b>7,040</b>
EXPENDITURES									
Community Development	220	-	-	-	-	-	150	55	425
Public Works	-	-	-	-	270	-	-	-	270
Police	-	-	217	-	-	20	-	-	237
Parks and Recreation	-	-	-	18	-	-	-	-	18
Human Services	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	2,805	2,805
<b>TOTAL EXPENDITURES</b>	<b>220</b>	<b>-</b>	<b>217</b>	<b>18</b>	<b>270</b>	<b>20</b>	<b>150</b>	<b>2,860</b>	<b>3,755</b>
Excess(deficiency) of revenues over(under) expenditures	100	3,277	(177)	(7)	105	(13)	-	-	3,285
Other financing sources(uses):	-	-	-	-	-	-	-	-	-
Operating transfers in (out):	-	(3,277)	-	-	-	-	-	-	(3,277)
Change in Fund Balance -2022	100	-	(177)	(7)	105	(13)	-	-	8
Fund Balance January 1, 2022	(100)	-	263	30	1,026	14	106	1,600	2,939
Fund Balance December 31, 2022	-	-	87	23	1,131	1	106	1,600	2,947

\*Fund Names:

Tourism=Tourism Tax Fund

Pol Forf=Police Forfeiture Fund

Sewr Lat=Sewer Lateral Fund

Beaut=Beautification Fund

Pol Trg=Police Training Fund

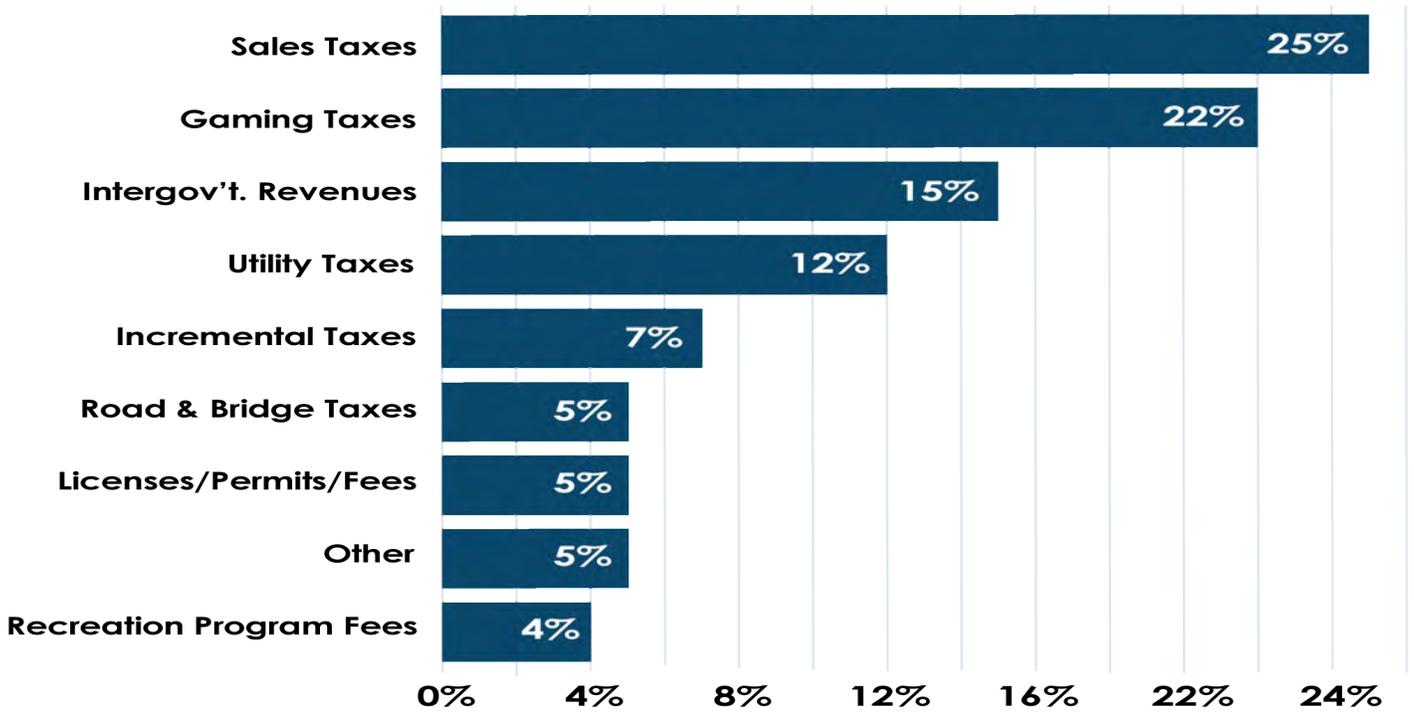
Westport Plaza TIF=Westport Plaza Tax Increment Financing Fund

Dorsett TIF=Dorsett Road Tax Increment Financing Fund

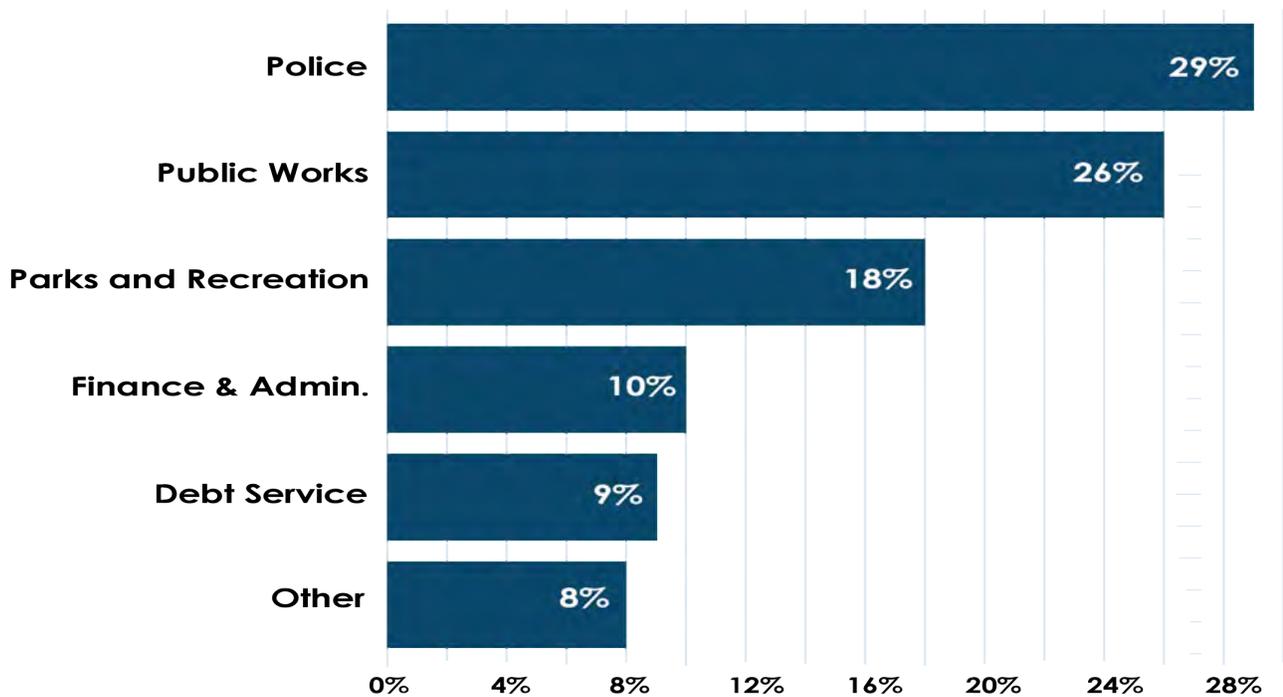
ARPA=American Rescue Plan Fund

# All Funds

Revenues - Where it comes from...



Expenditures - Where it goes...



# All Funds

**City of Maryland Heights**  
**Schedule of Budgeted Expenditures by Fund: Operations, Debt Service and Capital Improvements**  
**2022**

Fund	Operations(2)	Capital		Total
		Improvements	Debt Service	
General	25,110,272			25,110,272
Streetlight	463,500	1,000		464,500
Tourism	220,000			220,000
Capital Improvement	233,913	4,575,000		4,808,913
Police Forfeiture	216,500			216,500
American Rescue Plan (3)	0			0
Police Training	20,100			20,100
Parks	5,354,431	1,625,000		6,979,431
Reserve(1)	0			0
Sewer Lateral	270,000			270,000
Beautification	18,100			18,100
Community Center DSF			985,000	985,000
Dorsett Road TIF	150,000			150,000
Westport Plaza TIF	60,000		2,800,000	2,860,000
<b>TOTAL</b>	<b>32,116,816</b>	<b>6,201,000</b>	<b>3,785,000</b>	<b>42,102,816</b>

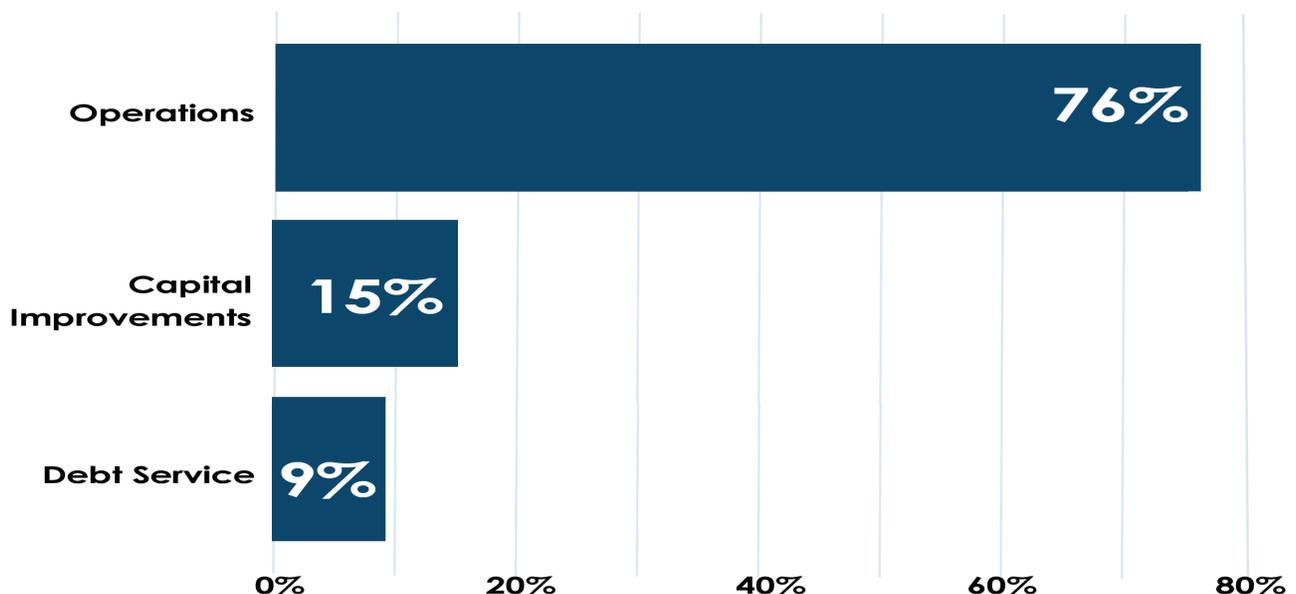
(1) Reserve Fund provides advances and transfers to other funds (no expenditures).

(2)"Operations" is defined as expenditures needed to provide for the on-going service level of the city's operations.

(2)Includes personnel, contractual, commodities and capital asset expenditures.

(3) American Rescue Plan will transfer funds to the General Fund to cover residential trash hauling. (no expenditures)

## Expenditures by Object



# Personnel Schedule - All Departments

		2020 Actual	2021 Authorized	2022 Requested
<b><u>Administration</u></b>				
City Clerk's Office	City Clerk	1.00	1.00	1.00
	Deputy City Clerk/IT Laserfiche	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
	Records Clerk/Administration	1.00	1.00	1.00
		4.00	4.00	4.00
Legal Services	Prosecutor	0.25	0.25	0.25
	Assistant to the Prosecutor	1.00	1.00	1.00
		1.25	1.25	1.25
City Administrator's Office	City Administrator	1.00	1.00	1.00
	Assistant to the City Administrator	1.00	0.50	0.00
		2.00	1.50	1.00
Human Resources	Human Resources Manager	1.00	1.00	1.00
	Human Resources Generalist	1.00	1.00	1.00
		2.00	2.00	2.00
Communications	Communications Manager	1.00	1.00	1.00
	Marketing Specialist	1.00	0.00	0.50
	Intern	0.00	0.25	0.25
		2.00	1.25	1.75
	<b>TOTAL ADMINISTRATION</b>	<b>11.25</b>	<b>10.00</b>	<b>10.00</b>
<b><u>Finance</u></b>				
Finance	Finance Director	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00
	Senior Accountant	0.00	1.00	1.00
	Accounting Clerk	1.00	1.00	1.00
		3.00	4.00	4.00
Geographic Information Services	GIS Coordinator	1.00	1.00	0.00
		1.00	1.00	0.00
Information Technology	IT Manager	1.00	1.00	1.00
	IT Coordinator	0.00	0.00	1.00
	Data Systems Technician	2.00	2.00	2.00
	Payroll Specialist - IT Tech	1.00	1.00	1.00
		4.00	4.00	5.00
	<b>TOTAL FINANCE</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>

# Personnel Schedule - All Departments

	<b>Position Title</b>	<b>2020 Actual</b>	<b>2021 Authorized</b>	<b>2022 Requested</b>
<b><u>Community Development</u></b>				
Planning & Zoning	Director of Community Development	1.00	1.00	1.00
	Planner II	1.00	1.00	0.00
	Planner I	1.00	1.00	1.00
	Social Worker	0.00	0.00	1.00
	Intern	0.25	0.25	0.25
			3.25	3.25
Inspections	Building Commissioner	1.00	1.00	1.00
	Deputy Building Commissioner	1.00	1.00	1.00
	Building Inspector	4.00	4.00	0.00
	Building Inspector II	0.00	0.00	4.00
	Building Inspector I	0.00	0.00	2.00
	Plans Examiner	1.00	1.00	1.00
	Code Enforcement Officer	4.00	4.00	2.00
	Permits Coordinator	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
	Customer Relations Specialist	2.00	2.00	2.00
		15.00	15.00	15.00
Economic Development	Economic Development Manager	1.00	1.00	1.00
	Management Assistant	1.00	1.00	1.00
		2.00	2.00	2.00
<b>TOTAL COMMUNITY DEVELOPMENT</b>		<b>20.25</b>	<b>20.25</b>	<b>20.25</b>
<b><u>Public Works</u></b>				
Engineering and Administration	Director of Public Works	1.00	1.00	1.00
	Project Manager	0.00	0.00	1.00
	Engineering Manager	1.00	1.00	0.00
	Executive Assistant	1.00	1.00	1.00
		3.00	3.00	3.00
Roads and Bridges	Operations Manager	1.00	1.00	1.00
	Crew Leader	2.00	2.00	2.00
	Maintenance Worker	9.00	9.00	9.00
	Administrative Assistant	1.00	1.00	1.00
	Seasonal Maintenance Worker	0.75	0.75	0.75
		13.75	13.75	13.75
Stormwater	Engineer	1.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Engineering Technician	1.00	1.00	1.00
	Maintenance Worker	3.00	3.00	3.00
		6.00	6.00	6.00

# Personnel Schedule - All Departments

Position Title		2020 Actual	2021 Authorized	2022 Requested
Capital Projects	Engineer	1.00	1.00	1.00
	Construction Inspector	1.00	1.00	1.00
	Intern	0.25	0.25	0.25
		2.25	2.25	2.25
Vehicle and Equipment Maintenance	Crew Leader	1.00	1.00	1.00
	Mechanic	2.00	2.00	2.00
	Mechanic Helper	1.00	1.00	1.00
		4.00	4.00	4.00
<b>TOTAL PUBLIC WORKS</b>		<b>29.00</b>	<b>29.00</b>	<b>29.00</b>
<b><u>Police</u></b>				
Police Administration	Police Chief	1.00	1.00	1.00
	Executive Assistant	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
		3.00	3.00	3.00
Patrol Services	Major (Deputy Chief)	1.00	1.00	1.00
	Captain/Lieutenant	3.00	4.00	4.00
	Sergeant	6.00	5.00	5.00
	Corporal	4.00	4.00	4.00
	Police Officer	36.00	36.00	36.00
		50.00	50.00	50.00
Investigations	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	1.00	1.00	2.00
	Lead Detective	0.00	0.00	2.00
	Police Officer	10.00	10.00	14.00
	Crime Analyst	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00
	14.00	14.00	21.00	
Police Communications	Communications Supervisor	1.00	1.00	1.00
	Dispatcher	10.30	10.30	10.30
	Jailer	2.00	2.00	2.00
		13.30	13.30	13.30
Community Services	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	2.00	2.00	2.00
	Police Officer	6.50	7.00	7.00
	Bailiff	0.60	0.60	0.60
		10.10	10.60	10.60
Police Records	Police Records Supervisor	1.00	1.00	1.00
	Police Records Clerk	2.00	2.00	2.00
		3.00	3.00	3.00

# Personnel Schedule - All Departments

<b>Position Title</b>		<b>2020 Actual</b>	<b>2021 Authorized</b>	<b>2022 Requested</b>
<b>Community Response</b>				
Unit	Sergeant	1.00	1.00	0.00
	Police Officer	6.00	6.00	0.00
		7.00	7.00	0.00
	<b>TOTAL POLICE</b>	<b>100.40</b>	<b>100.90</b>	<b>100.90</b>
<b>Municipal Court</b>				
Municipal Court	Municipal Judge	0.20	0.20	0.20
	Provisional Judge	0.10	0.10	0.10
	Court Administrator	1.00	1.00	1.00
	Court Assistant	2.00	2.00	2.00
	Court Aide	0.50	0.50	0.50
		3.80	3.80	3.80
	<b>TOTAL MUNICIPAL COURT</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>
<b>Parks and Recreation</b>				
Administration	Director of Parks and Recreation	1.00	1.00	1.00
		1.00	1.00	1.00
Recreation Services	Superintendent of Recreation	0.00	1.00	1.00
	Superintendent of Recreation Facilities	0.00	1.00	1.00
	Recreation Manager	2.00	0.00	0.00
	Aquatic Supervisor	1.00	1.00	1.00
	Recreation Program Specialist	5.00	5.00	5.00
	Recreation Assisant	2.00	2.00	2.00
	Marketing Specialist	1.00	1.00	1.00
	Customer Relations Supervisor	1.00	0.00	1.00
	Customer Relations Specialist	5.00	4.00	5.00
	Fitness Center Attendant	3.50	3.50	3.00
	Camp Staff	3.50	3.50	1.37
	Bus Driver	0.78	0.78	0.87
	Parks Building Supervisor	0.00	0.00	0.20
	Customer Relations Attendant	5.00	5.00	5.00
	Preschool Teacher	4.25	2.50	1.94
	Play Center Attendant	2.00	2.00	2.00
	Personal Trainer	0.90	0.00	0.53
	Fitness Instructor	1.60	0.00	0.00
	Dance Instructor	0.30	0.30	0.00
	Program Instructor	1.60	1.60	0.00
	Park Attendant	0.06	0.06	0.06
	Youth Sports Assistant	0.63	0.00	0.00
	Sports Officials	0.06	0.06	0.03
	Senior Aide	0.36	0.36	0.32
	Head Lifeguard	1.08	2.51	2.40
	Swim Instructor	0.00	1.11	1.11
	Lifeguard	8.14	6.75	6.11
	Market Manager	0.17	0.17	0.00
	Inclusion Assistant	0.00	0.00	0.70
	Private Swim Instructor	0.00	0.00	0.10
	Program Director	0.00	0.00	0.90
	Special Event Assistant	0.00	0.00	0.05
	Specialty Instructors	0.00	0.00	1.98
		50.93	45.20	45.67

# Personnel Schedule - All Departments

	<b>Position Title</b>	<b>2020 Actual</b>	<b>2021 Authorized</b>	<b>2022 Requested</b>
Community Center Maintenance	Superintendent of Facilities	1.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Custodian	3.00	3.00	3.00
	Maintenance Aide	3.25	3.25	3.25
		8.25	8.25	8.25
Government Center Maintenance	Maintenance Worker	1.00	1.00	1.00
	Custodian	2.00	2.00	2.00
	Maintenance Aide	1.00	1.00	1.00
		4.00	4.00	4.00
Aquaport	Aquaport Pool Manager	0.00	0.00	0.30
	Aquaport Assistant Pool Manager	0.00	0.00	0.66
	Aquaport Staff	3.30	4.60	4.00
	Lifeguard Manager	0.41	0.87	0.00
	Head Lifeguard	1.83	1.38	1.49
	Lifeguard	7.20	6.97	6.81
	Slide Attendant	0.00	2.49	2.61
	Aquaport Grounds Crew	0.32	0.64	0.64
	Swim Lesson Coordinator	0.00	0.00	0.25
	Aquaport Maintenance	0.57	0.00	0.00
		13.63	16.95	16.76
Parks Maintenance	Superintendent of Parks	1.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Maintenance Worker	4.00	4.00	4.00
	Maintenance Aide	2.20	2.20	2.20
		8.20	8.20	8.20
<b>TOTAL PARKS AND RECREATION</b>		<b>86.01</b>	<b>83.60</b>	<b>83.88</b>
<b>TOTAL PERSONNEL (FTE)</b>		<b>258.71</b>	<b>256.55</b>	<b>256.83</b>

Numbers reflect full-time equivalent positions calculated at 2,080 hours per year. The elected positions of Mayor and Councilpersons are not included.

This page left intentionally blank.



# General Fund



The General Fund is the general operating fund of the city. It is used to account for all financial resources except those required to be accounted for in another fund. Beginning in 2010, any unencumbered balance existing at year-end will be transferred to the Reserve Fund while any existing deficit will be covered by a transfer from the Reserve Fund.

# General Fund

## Revenue Summary

	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Gaming Taxes</b>	6,987,848	5,704,191	8,000,000	6,300,000
<b>Utility Taxes:</b>				
Utility Taxes - Electric	3,112,602	2,833,416	2,800,000	2,900,000
Utility Taxes - Gas	653,034	571,939	580,000	600,000
Utility Taxes - Telecommunications	868,197	727,244	720,000	700,000
Utility Taxes - Water	400,579	432,275	400,000	400,000
	5,034,412	4,564,874	4,500,000	4,600,000
<b>Sales Tax-1%</b>	4,728,488	4,106,089	4,100,000	4,500,000
<b>Sales Tax-Public Safety</b>	1,516,401	1,429,749	1,365,000	1,450,000
<b>Cigarette Tax</b>	56,668	57,347	50,000	50,000
<b>Road and Bridge Taxes:</b>				
Motor Fuel Tax	743,758	693,596	750,000	850,000
Motor Vehicle Tax	377,400	384,424	360,000	360,000
County Road Refund	1,049,932	1,011,439	1,000,000	1,000,000
	2,171,090	2,089,459	2,110,000	2,210,000
<b>Licenses, Permits, and Fees:</b>				
Business Licenses	601,060	583,223	580,000	600,000
Plan Review Fees	32,715	54,900	50,000	50,000
Police Fees	18,136	8,341	15,000	15,000
Cable TV Franchise Fees	330,934	311,157	300,000	300,000
Reoccupancy Permits	213,909	184,106	220,000	220,000
Reimb. From Developers	2,392	432	-	-
Reimb of Code Abatement Costs	7,570	28,761	12,000	10,000
Building Permits	627,599	755,250	1,000,000	750,000
	1,834,315	1,926,170	2,177,000	1,945,000
<b>Municipal Court:</b>				
Court Fines and Fees	988,627	494,807	550,000	750,000
<b>Investment Income:</b>				
Interest on Investments	1,088,586	624,344	250,000	255,000
<b>Intergovernmental Revenues:</b>				
CARES Act	-	1,889,277	-	-
Grants/Reimbursements	360,472	369,995	354,820	369,864
	360,472	2,259,272	354,820	369,864
<b>Other:</b>				
Insurance Reimbursement	31,446	57,228	-	-
Police Services-Special Events	18,037	2,270	20,000	20,000
Sale of Surplus Property	155,108	68,614	80,000	80,000
SLAIT Dividend	41,660	52,372	50,000	50,000
Miscellaneous	50,262	76,151	30,000	30,000
	296,513	256,635	180,000	180,000
<b>Total Revenue</b>	25,063,420	23,512,937	23,636,820	22,609,864
<b>Transfers from other funds:</b>				
Park Fund	100,000	100,000	100,000	100,000
Westport TIF			16,883	-
American Rescue Plan Fund				3,277,162
	100,000	100,000	116,883	3,377,162

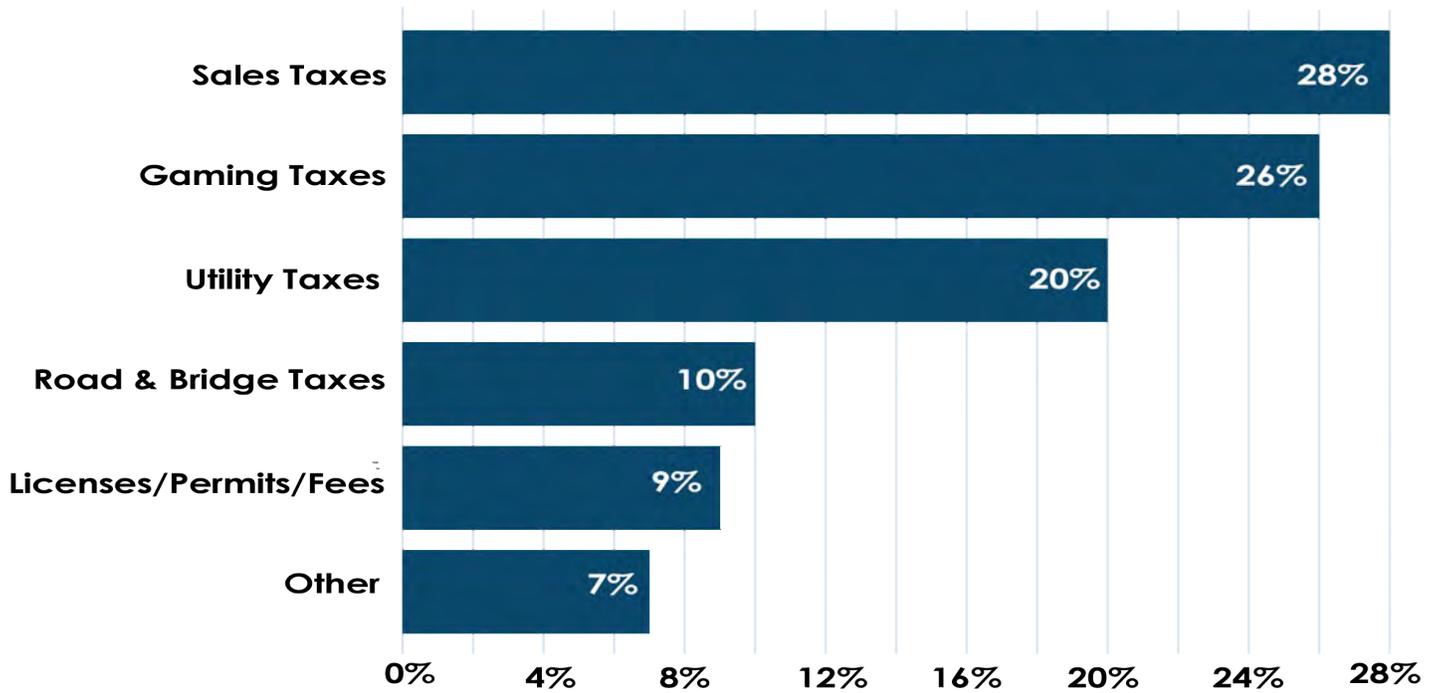
# General Fund

## Expenditure Budget - by Program

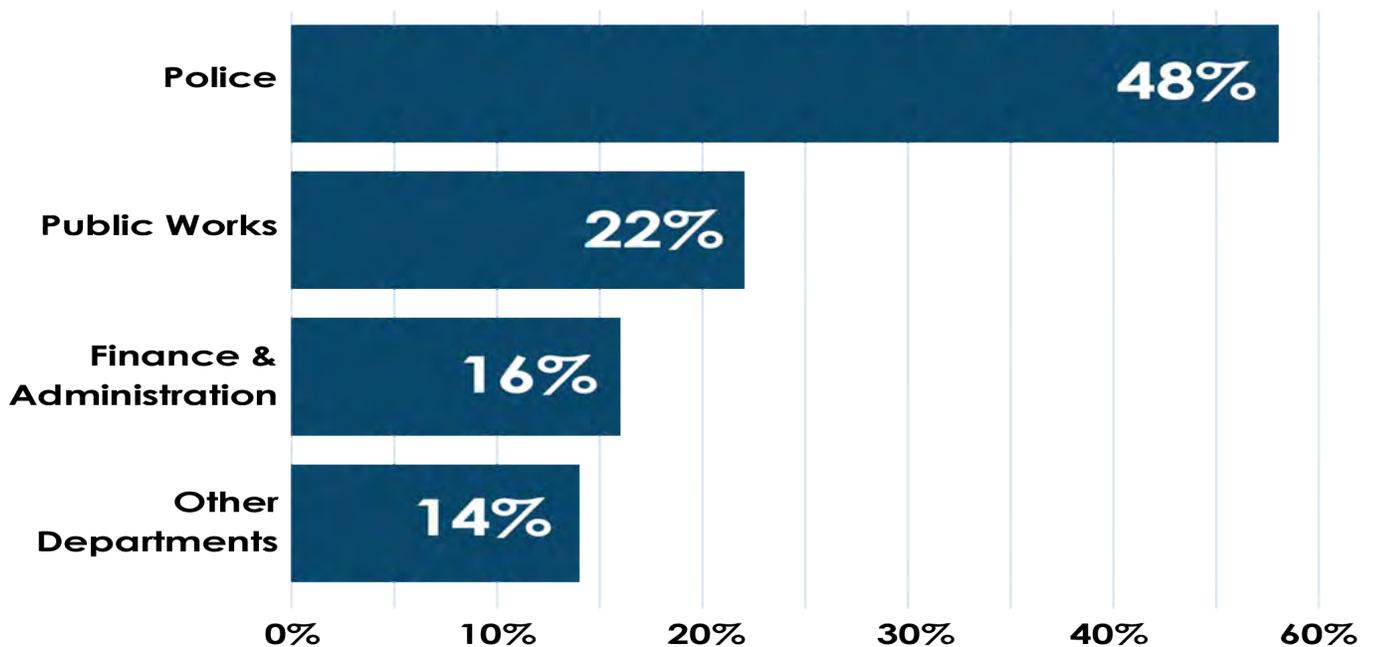
	2020 Actual	2021 Budget	2022 Proposed
<b>Executive/Legislative</b>			
Mayor's Office	17,968	34,019	45,525
City Council	128,626	131,157	136,069
	146,594	165,176	181,594
<b>Administration</b>			
City Clerk's Office	385,691	393,838	431,193
Legal Services	365,461	340,539	343,775
City Administrator's Office	481,778	317,360	249,191
Human Resources	356,603	358,292	366,459
Communications	223,262	213,035	267,010
Central Services	72,764	91,675	91,675
Risk Management	464,908	525,000	530,000
	2,350,467	2,239,739	2,279,303
<b>Finance</b>			
Finance	514,975	547,352	632,805
Geographic Information Service	183,336	173,161	0
Information Technology	883,861	860,083	1,195,426
	1,582,172	1,580,596	1,828,231
<b>Community Development</b>			
Planning & Zoning	353,534	358,640	340,727
Inspections	1,455,928	1,423,575	1,518,450
Economic Development	211,291	224,370	291,290
	2,020,753	2,006,585	2,150,467
<b>Public Works</b>			
Engineering/Administration	376,880	382,606	392,511
Roads and Bridges	1,765,735	1,796,130	2,040,816
Stormwater	593,266	605,931	623,003
Solid Waste	1,701,234	1,755,000	1,817,162
Vehicle & Equipment Maintenance	489,269	521,314	554,558
	4,926,384	5,060,981	5,428,050
<b>Police</b>			
Police Administration	395,253	379,053	432,448
Patrol Services	6,013,651	5,959,368	6,139,769
Investigations	1,693,193	1,700,172	2,667,766
Communications	1,209,747	1,222,243	1,279,083
Community Services	1,099,556	1,305,089	1,358,355
Record Room	198,755	202,511	210,171
Community Response Unit	916,989	897,675	0
	11,527,144	11,666,111	12,087,592
<b>Municipal Court</b>			
Municipal Court	348,672	358,026	363,614
<b>Parks and Recreation</b>			
Government Center Maintenance	495,523	690,114	566,421
	182,786	225,000	225,000
<b>Human Services</b>	182,786	225,000	225,000
<b>Total Expenditures</b>	23,580,495	23,992,328	25,110,272

# General Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



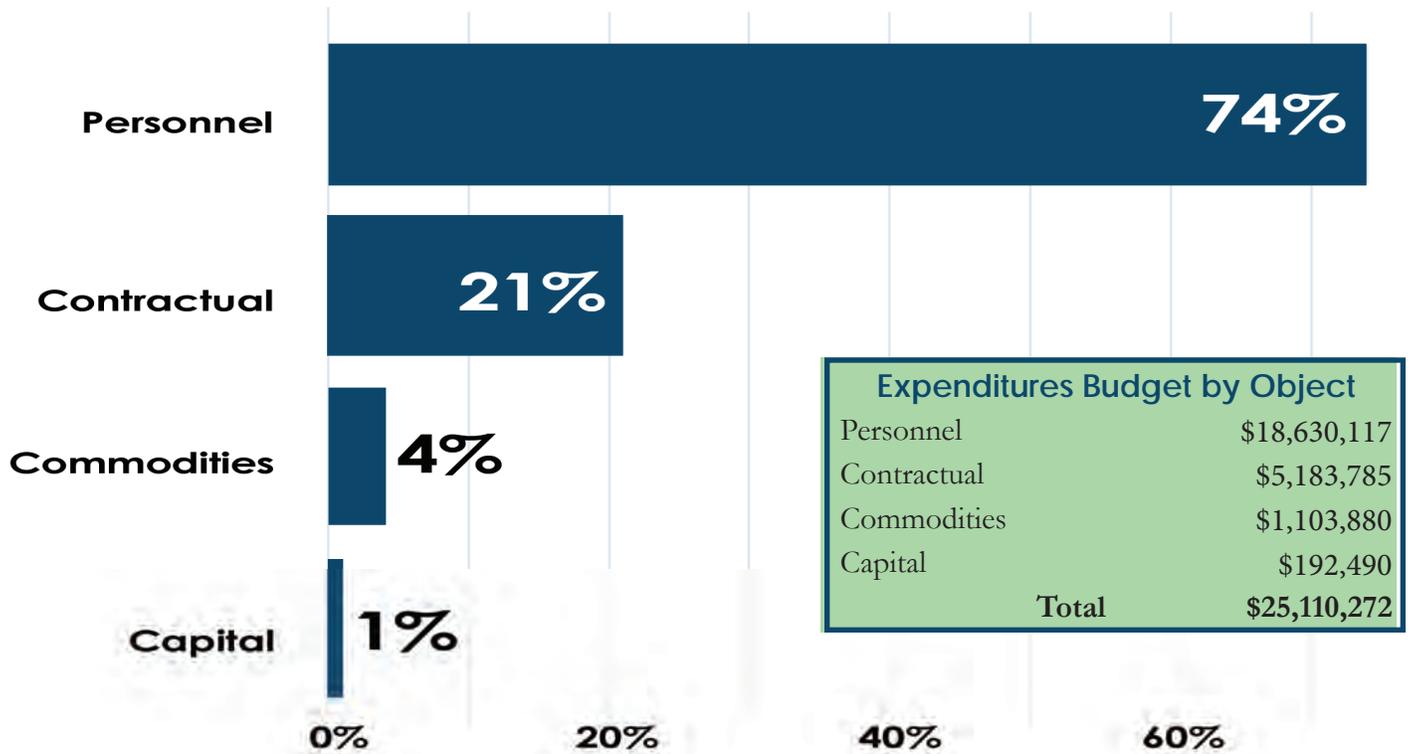
# General Fund

## Expenditure Budget - by Object of Expenditure

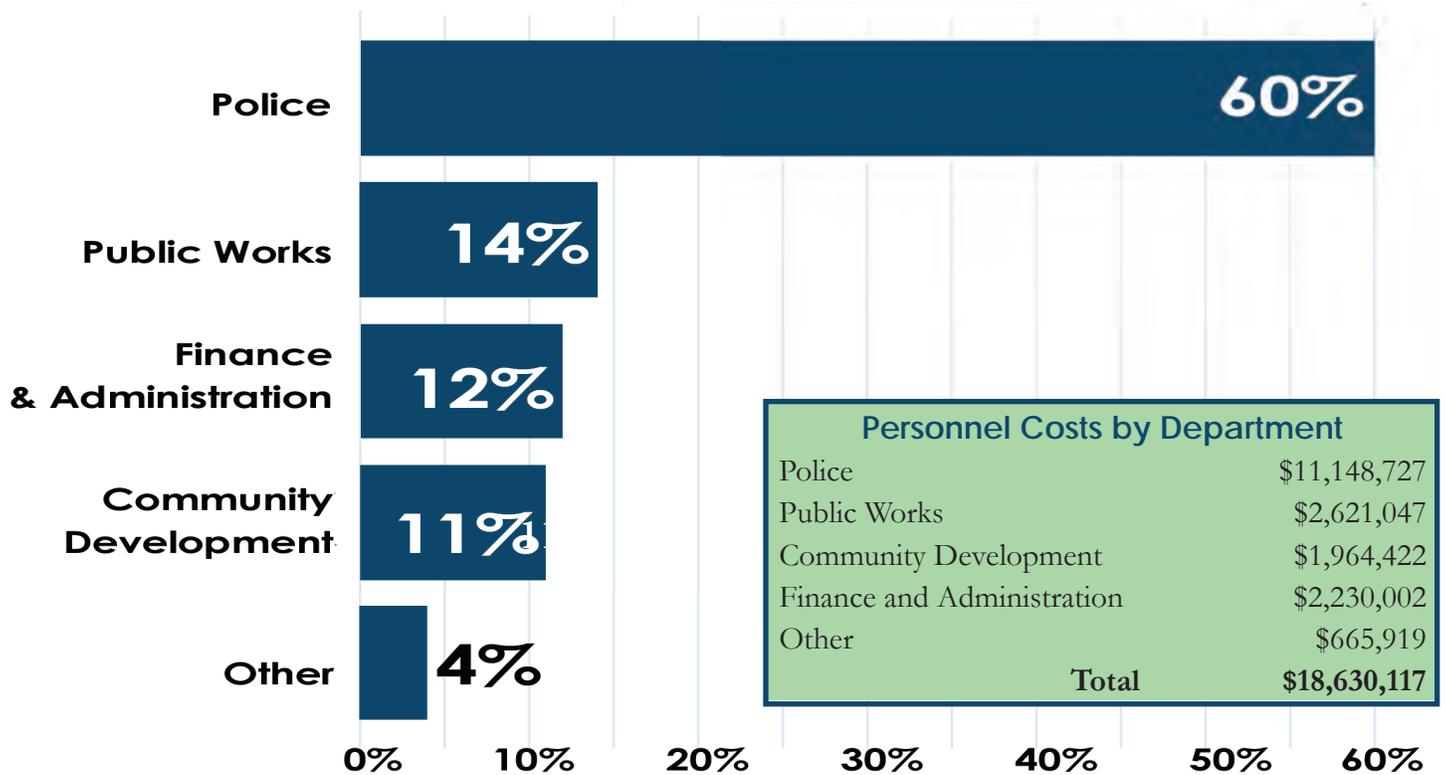
	Personnel	Contractual	Commodities	Capital	Total
<b>Executive/Legislative</b>					
Mayor's Office	15,625	29,900	-	-	45,525
City Council	62,784	73,285	-	-	136,069
	78,409	103,185	-	-	181,594
<b>Administration</b>					
City Clerk's Office	369,548	61,145	500	-	431,193
Legal Services	171,525	171,750	500	-	343,775
City Administrator's Office	230,576	18,615	-	-	249,191
Human Resources	210,357	155,902	200	-	366,459
Communications	141,010	119,250	6,750	-	267,010
Central Services	-	28,675	63,000	-	91,675
Risk Management	-	530,000	-	-	530,000
	1,123,016	1,085,337	70,950	-	2,279,303
<b>Finance</b>					
Finance	479,060	152,745	1,000	-	632,805
Information Technology	627,926	361,700	94,500	111,300	1,195,426
	1,106,986	514,445	95,500	111,300	1,828,231
<b>Community Development</b>					
Planning & Zoning	323,827	15,900	1,000	-	340,727
Inspections	1,435,095	64,515	18,840	-	1,518,450
Economic Development	205,500	85,790	-	-	291,290
	1,964,422	166,205	19,840	-	2,150,467
<b>Public Works</b>					
Engineering/Administration	379,151	12,060	1,300	-	392,511
Roads and Bridges	1,262,180	374,556	404,080	-	2,040,816
Stormwater	612,768	2,585	7,650	-	623,003
Solid Waste	-	1,817,162	-	-	1,817,162
Vehicle & Equipment Maintenance	366,948	48,350	139,260	-	554,558
	2,621,047	2,254,713	552,290	-	5,428,050
<b>Police</b>					
Police Administration	372,648	19,800	2,500	37,500	432,448
Patrol Services	5,582,529	287,050	226,500	43,690	6,139,769
Investigations	2,609,991	29,575	28,200	-	2,667,766
Communications	1,076,768	193,515	8,800	-	1,279,083
Community Services	1,297,420	10,735	50,200	-	1,358,355
Police Records	209,371	-	800	-	210,171
	11,148,727	540,675	317,000	81,190	12,087,592
<b>Municipal Court</b>					
	327,564	36,050	-	-	363,614
<b>Parks and Recreation</b>					
Government Center Maintenance	259,946	258,175	48,300	-	566,421
<b>Human Services</b>					
	-	225,000	-	-	225,000
<b>Total Expenditures</b>	<b>18,630,117</b>	<b>5,183,785</b>	<b>1,103,880</b>	<b>192,490</b>	<b>25,110,272</b>

# General Fund

## Expenditures Budget by Object



## Personnel Costs by Department



# General Fund

## General Fund Five Year Projection Revenues and Expenditures 2022 to 2026

REVENUES AND TRANSFERS						
	2022	2023	2024	2025	2026	Comments
Gaming taxes	6,300,000	6,650,000	6,650,000	6,650,000	6,650,000	70% of \$9M in 2022; \$9.5 M in 2023-2026
Util taxes	4,600,000	4,738,000	4,880,140	5,026,544	5,177,341	3% Increase
Sales tax	4,500,000	4,635,000	4,774,050	4,917,272	5,064,790	3% Increase
Sales tax-Pub Safety	1,450,000	1,493,500	1,538,305	1,584,454	1,631,988	3% Increase
Road & Bridge	2,210,000	2,310,000	2,410,000	2,510,000	2,610,000	Gas tax to increase 2.5 cents per gallon
Lic, Permits	1,945,000	1,900,000	1,900,000	1,900,000	1,900,000	Includes bldg permits
Investment income	255,000	260,100	265,302	270,608	276,020	2% increase per year
Intergovtl	369,864	350,000	350,000	350,000	350,000	No change
Cigarette taxes	50,000	50,000	50,000	50,000	50,000	No change
Court	750,000	850,000	900,000	950,000	1,000,000	Increase to 2019 level
Other	180,000	180,000	180,000	180,000	180,000	
Transfers (net)	3,377,162	1,953,505	408,665	100,000	100,000	From Park Fund & ARPA Fund
	<b>25,987,026</b>	<b>25,370,105</b>	<b>24,306,462</b>	<b>24,488,878</b>	<b>24,990,138</b>	

EXPENDITURES					
	Personnel	Contractual	Commodities	Capital	Expenditures
2022	18,630,117	5,183,785	1,103,880	192,490	25,110,272
2023	19,002,719	5,287,461	1,125,958	300,000	25,716,138
2024	19,382,774	5,393,210	1,148,477	300,000	26,224,460
2025	19,770,429	5,501,074	1,171,446	350,000	26,792,950
2026	20,165,838	5,611,096	1,194,875	400,000	27,371,809
Annual increase	2%	2%	2%		

	Revenues	Expenditures	Change*
2022	25,987,026	25,110,272	876,754
2023	25,370,105	25,716,138	(346,033)
2024	24,306,462	26,224,460	(1,917,998)
2025	24,488,878	26,792,950	(2,304,072)
2026	24,990,138	27,371,809	(2,381,670)
			<b>(6,073,019)</b>

\*Negative amounts represent transfers from the Reserve Fund.

This page left intentionally blank.



# Streetlight Fund

---

The Streetlight Fund was established in 1987 to account for a 0.50% tax on gross receipts of utility companies. Expenditures are restricted to the cost of maintaining, constructing and installing streetlights in the city.

# Streetlight Fund

	2019	2020	2021	2022
Revenues	Actual	Actual	Projected	Budget
<b>Utility Taxes:</b>				
Utility Tax - Electric	311,260	283,342	280,000	290,000
Utility Tax - Gas	65,303	57,194	60,000	60,000
Utility Tax - Telecommunications	86,820	72,724	72,000	70,000
Utility Tax - Water	40,058	43,227	40,000	40,000
<b>Total Revenue</b>	<b>503,441</b>	<b>456,487</b>	<b>452,000</b>	<b>460,000</b>

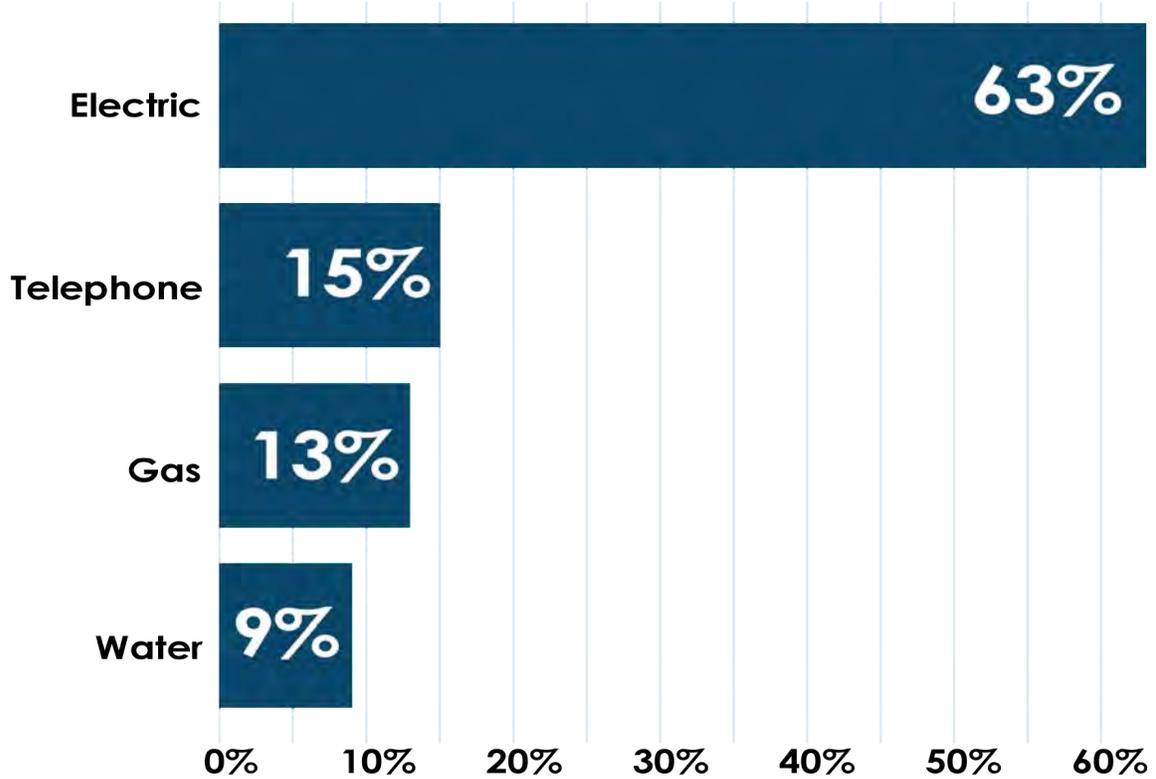
	2019	2020	2021	2022
Expenditures	Actual	Actual	Projected	Budget
Streetlights - Operations	437,916	435,879	474,200	463,500
Capital Improvements	5,248	-	12,000	1,000
<b>Total Expenditures</b>	<b>443,164</b>	<b>435,879</b>	<b>486,200</b>	<b>464,500</b>

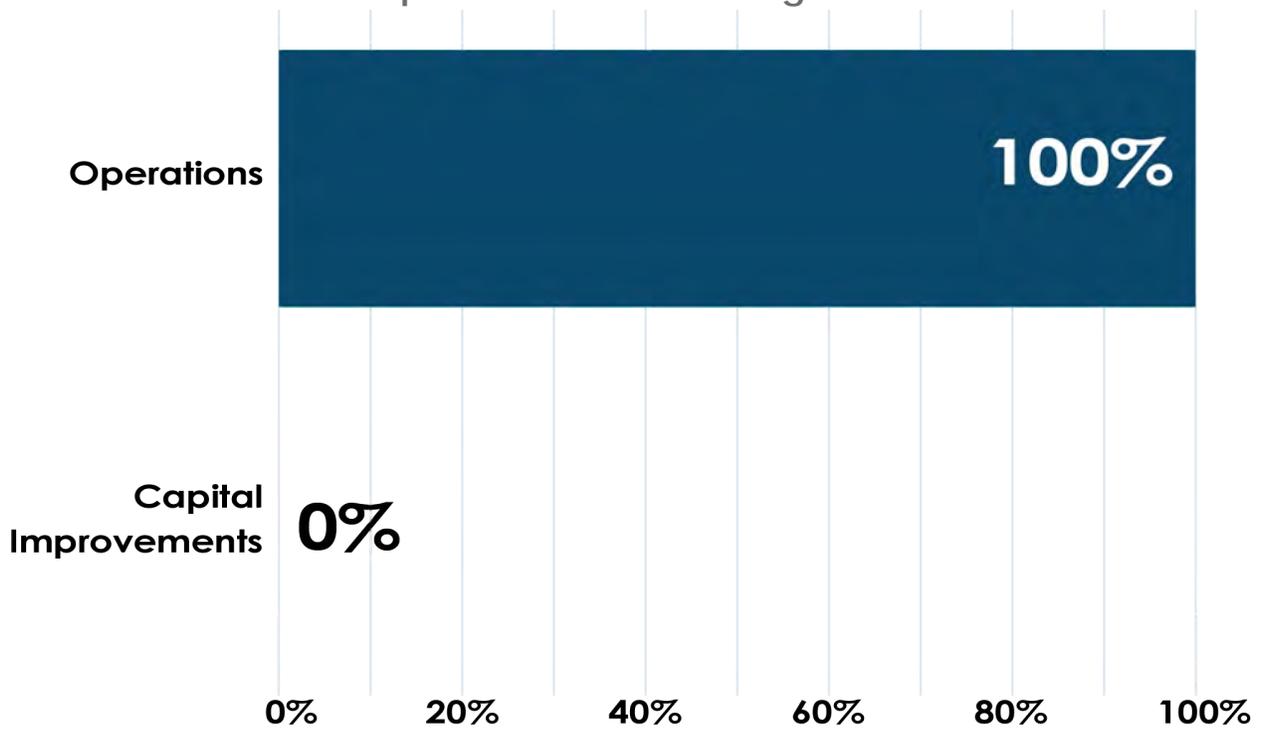
Transfer to Capital Improvements Fund			1,000,000	
---------------------------------------	--	--	-----------	--

# Streetlight Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



# Streetlight Fund

## Streetlight Fund Five Year Projection

### Revenues & Expenditures

2022-2026

(in thousands)

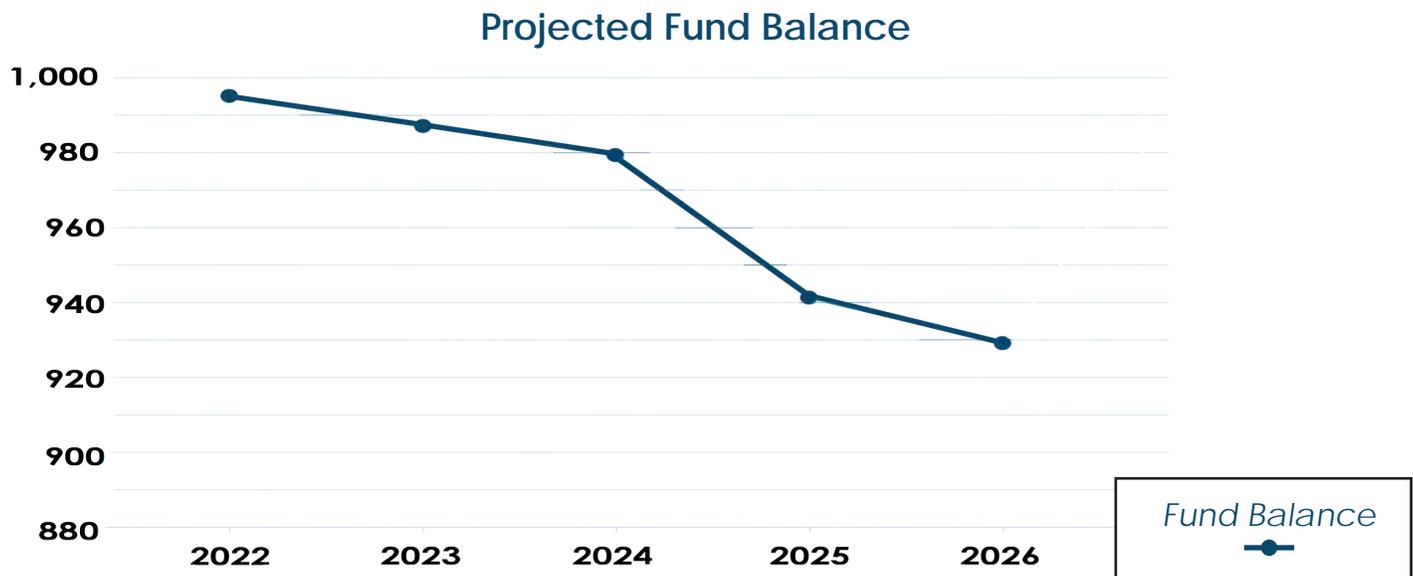
	2022	2023	2024	2025	2026
Revenues	460	474	488	503	518
Expenditures-Operations	(464)	(478)	(492)	(507)	(522)
Expenditures-Capital	(1)	(4)	(4)	(33)	(8)
Change in Fund balance	(5)	(8)	(8)	(37)	(13)
Beginning Fund balance	1,000	995	987	979	941
Ending Fund balance	995	987	979	941	929

#### Assumptions:

Revenues increase 2% per year.

Operating expenditures increase 2% each year.

Capital expenditures per the 2022-2026 CIP.



# Tourism Tax Fund



The City levies a 0.50% tax on hotel/motel rooms. The funds are restricted to promoting tourism within the City. Revenues and expenditures will be accounted for in the Tourism Tax Fund, a special revenue fund.

# Tourism Tax Fund

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>

<b>Hotel/Motel Tax</b>	367,717	158,070	220,000	320,000
------------------------	---------	---------	---------	---------

Transfer from Reserve Fund			100,000	
----------------------------	--	--	---------	--

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>

**Community Development**

Tourism	401,799	377,718	218,000	220,000
---------	---------	---------	---------	---------

# Capital Improvement Fund



This fund traditionally receives 30% of gaming tax revenue and any grants related to expenditures within the fund. Due to the financial impact of COVID-19, no gaming taxes were distributed to this fund in 2020 and 2021. Expenditures consist of debt service, planning, design, acquisition, management and construction of capital improvements not specifically designated in other city funds. All expenditures are first planned in the five-year Capital Improvement Plan (CIP) annually updated by the Council.

# Capital Improvement Fund

Revenues	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Gaming Tax	2,994,792		-	2,700,000
<b><u>Intergovernmental Revenues</u></b>			-	-
Municipal Parks Commission	-	-	525,000	
St Louis Community Foundation (Sustainability)			850,000	
ROW Tree Replacement	-	14,000		
Federal STP-Fee Fee Road Rehabilitation	-	-	-	630,000
	-	14,000	1,375,000	630,000
<b><u>Other</u></b>				
Unspent encumbrances	32,958	356,083	-	-
Miscellaneous	22,660	-	-	-
	55,618	356,083	-	-
<b>Total Revenue</b>	3,050,410	370,083	1,375,000	3,330,000
<b><u>Transfers from other Funds:</u></b>				
Transfer from Streetlight Fund	-		1,000,000	

Expenditures	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Capital Project Management	224,365	182,663	243,369	233,913
Stormwater capital projects	799,918	1,666,494	635,000	1,335,000
Government Center Audio Visual Upgrades		179,562		
Uninterrupted Power Source		45,519		
Software-Financial			250,000	
Sustainability Center			850,000	
Public Works projects and equipment	3,715,179	335,930	2,270,332	3,240,000
<b>Total Expenditures</b>	4,739,462	2,410,168	4,248,701	4,808,913

# Capital Improvement Fund

## Capital Improvement Fund Five Year Projection

### Revenues & Expenditures

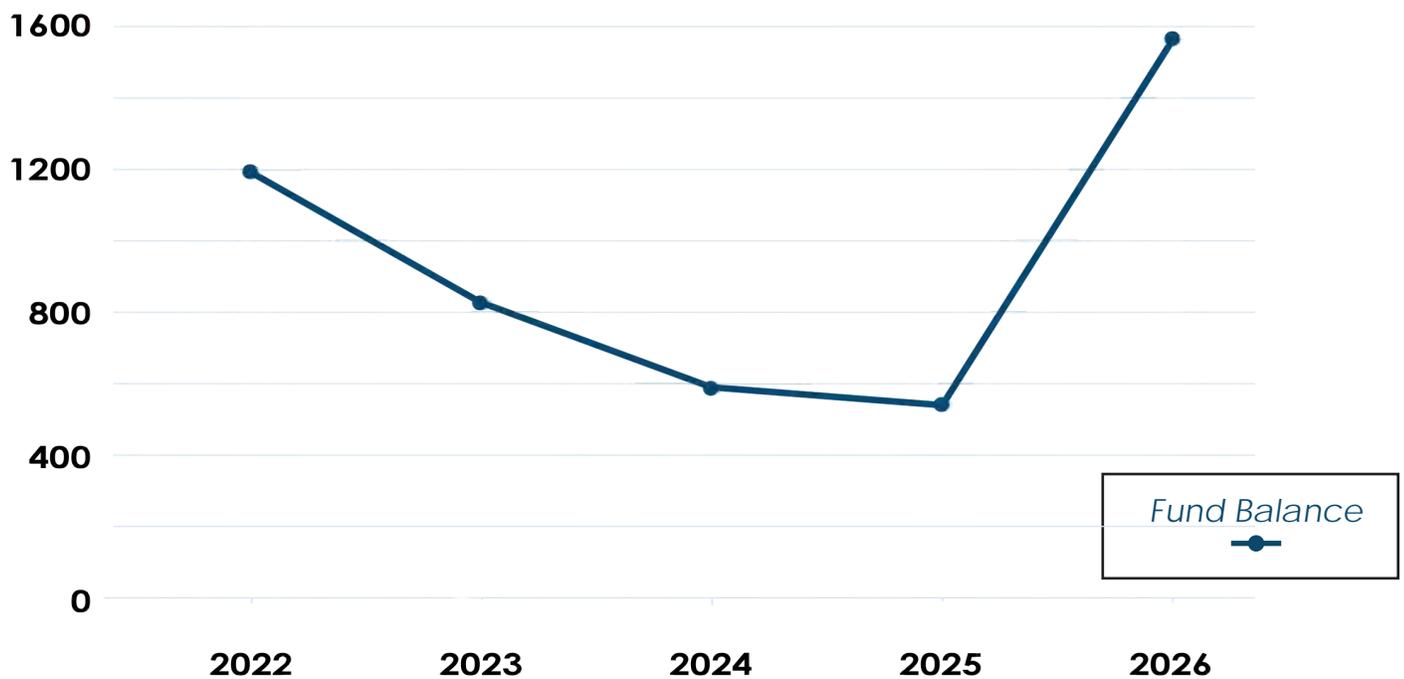
2022-2026

(in thousands)

	2022	2023	2024	2025	2026
Revenues-Gaming taxes	2,700	2,850	2,850	2,850	2,850
Grants/contrib	630	820	0	0	0
Capital Proj Mgmt	(234)	(241)	(248)	(256)	(263)
Expenditures-Projects	(4,575)	(3,795)	(2,840)	(2,640)	(1,565)
Change in Fund balance	(1,479)	(366)	(238)	(46)	1,022
Beginning Fund balance	2,670	1,191	825	587	541
Ending Fund balance	1,191	825	587	541	1,563

Capital Project expenditures per the 2022-2026 CIP

### Projected Fund Balance



This page left intentionally blank.



# Forfeiture Fund



**This fund accounts for monies received or other assets forfeited to the City as a result of judgements in certain court cases. These resources must be used in connection with law enforcement programs.**

# Forfeiture Fund

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Interest	9,792	6,490	0	0
Intergovernmental Revenues	91,937	198,858	40,000	40,000
Sale of Capital Asset	2,450	9,900		
<b>Total Revenues</b>	<b>101,729</b>	<b>205,348</b>	<b>40,000</b>	<b>40,000</b>

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Police	326,052	151,298	198,331	216,500
<b>Total Expenditures</b>	<b>326,052</b>	<b>151,298</b>	<b>198,331</b>	<b>216,500</b>

# Parks Fund

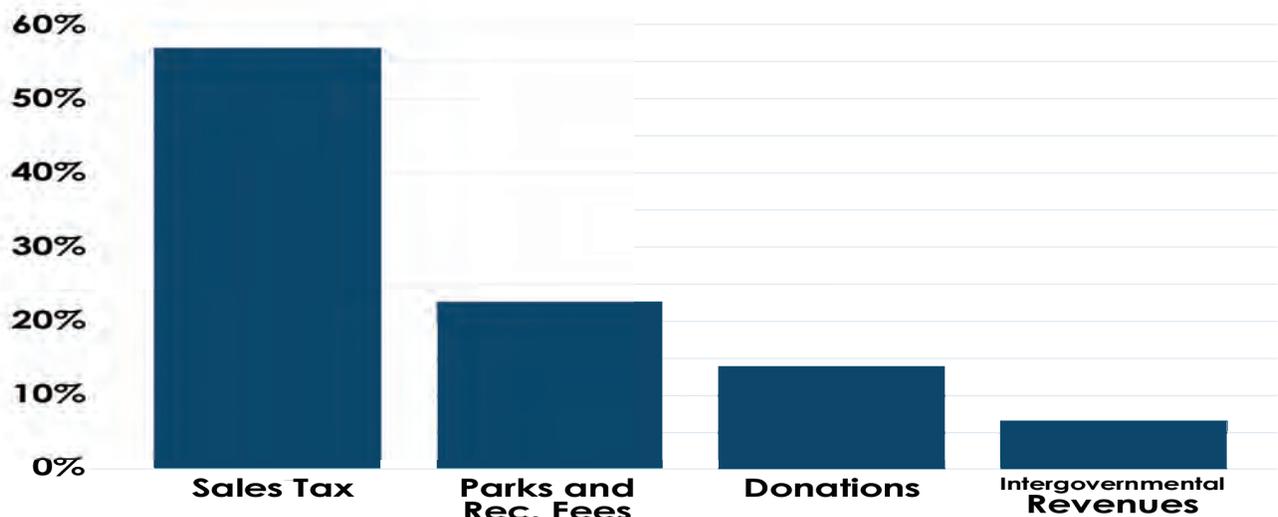


The Parks Fund was established in 1996 to account for the revenues derived from a one-half cent sales tax approved by city voters in 1995. In previous years, the Parks Fund received 4% of Gaming tax revenues and shared the one-half cent sales tax with the Stormwater Fund. Effective 2015, city policy changed to provide that 100% of the one-half cent sales tax be distributed to the Parks Fund, with no Gaming tax revenues distributed to the Parks Fund. All revenues derived from user fees charged for parks and recreation activities remain within the Parks Fund.

# Parks Fund

Revenues	2019 Actual	2020 Actual	2021 Projected	2022 Budget
<b>Sales Tax</b>	<b>5,000,792</b>	<b>4,163,097</b>	<b>3,900,000</b>	<b>4,500,000</b>
<b><u>User Fees</u></b>				
Aquaport	420,216	-	490,000	550,000
Sportport	57,618	87,613	67,000	67,000
Recreation	641,138	198,028	326,000	485,400
Community Center	1,057,784	452,085	540,000	690,000
<b>Total User Fees</b>	<b>2,176,756</b>	<b>737,726</b>	<b>1,423,000</b>	<b>1,792,400</b>
<b>Intergovernmental Revenues</b>	<b>30,000</b>	<b>210,527</b>	<b>-</b>	<b>525,000</b>
<b>Donations - Sustainability Center</b>				<b>1,100,000</b>
<b>Other Revenues</b>	<b>7,392</b>	<b>123,670</b>	<b>-</b>	<b>-</b>
<b>Total Park Fund Revenue</b>	<b>7,214,940</b>	<b>5,235,020</b>	<b>5,323,000</b>	<b>7,917,400</b>

Revenues - Where it comes from...



# Parks Fund

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b><u>Operations</u></b>				
Administration	206,277	128,970	63,581	164,471
Recreation Services	2,314,783	1,790,435	2,039,891	2,589,994
Community Center	816,170	905,414	934,977	1,025,606
Aquaport	477,084	39,705	667,337	752,883
Parks Maintenance	703,201	722,975	830,571	821,477
	<b>4,517,515</b>	<b>3,587,499</b>	<b>4,536,357</b>	<b>5,354,431</b>
<b><u>Other Capital Improvements</u></b>				
Aquaport renovations	406,526	5,037,991	300,000	
Sustainability Center Phase II				1,625,000
Fee Fee Ballfields		0	500,000	
	692,006	5,037,991	800,000	1,625,000
<b>Total Park Fund Expenditures</b>	<b>5,209,521</b>	<b>8,625,490</b>	<b>5,336,357</b>	<b>6,979,431</b>
<b>Transfers to Other Funds:</b>				
Transfer to Ice Center Fund	100,000	150,000	175,000	175,000
Transfer to General Fund	100,000	100,000	100,000	100,000
Transfer to Community Center DSF	985,000	985,000	985,000	985,000
	<b>1,185,000</b>	<b>1,235,000</b>	<b>1,260,000</b>	<b>1,260,000</b>
<b>Total Expenditures and Transfers</b>	<b>6,394,521</b>	<b>9,860,490</b>	<b>6,596,357</b>	<b>8,239,431</b>

# Parks Fund

## Parks Fund Five Year Projection Revenues & Expenditures 2022-2026 (in thousands)

	2022	2023	2024	2025	2026
Revenues-Sales tax	4,500	4,725	4,820	4,916	5,014
Revenues-Recreation	1,175	1,650	1,675	1,700	1,750
Revenues-Aquaport	550	630	630	630	630
Grants (related to Capital)	1,625	450	500	450	500
Revenues-Other	67	67	67	67	67
<b>Total revenues</b>	<b>7,917</b>	<b>7,522</b>	<b>7,692</b>	<b>7,763</b>	<b>7,961</b>
Expenditures-Parks & Rec	(5,353)	(5,514)	(5,679)	(5,849)	(6,025)
Capital Improvements	(1,625)	(450)	(500)	(450)	(500)
Transfer to Ice Center	(175)	(175)	(175)	(175)	(175)
Transfer to General Fund	(100)	(100)	(100)	(100)	(100)
Transfer to Comm Ctr DSF	(985)	(985)	(985)	(985)	(985)
Change in Fund balance	(321)	298	253	204	176
Beginning Fund balance	1,359	1,038	1,336	1,589	1,792
Ending Fund balance	1,038	1,336	1,589	1,792	1,969

Assumptions:

Half-cent Park/Stormwater sales tax is allocated 100% to Parks

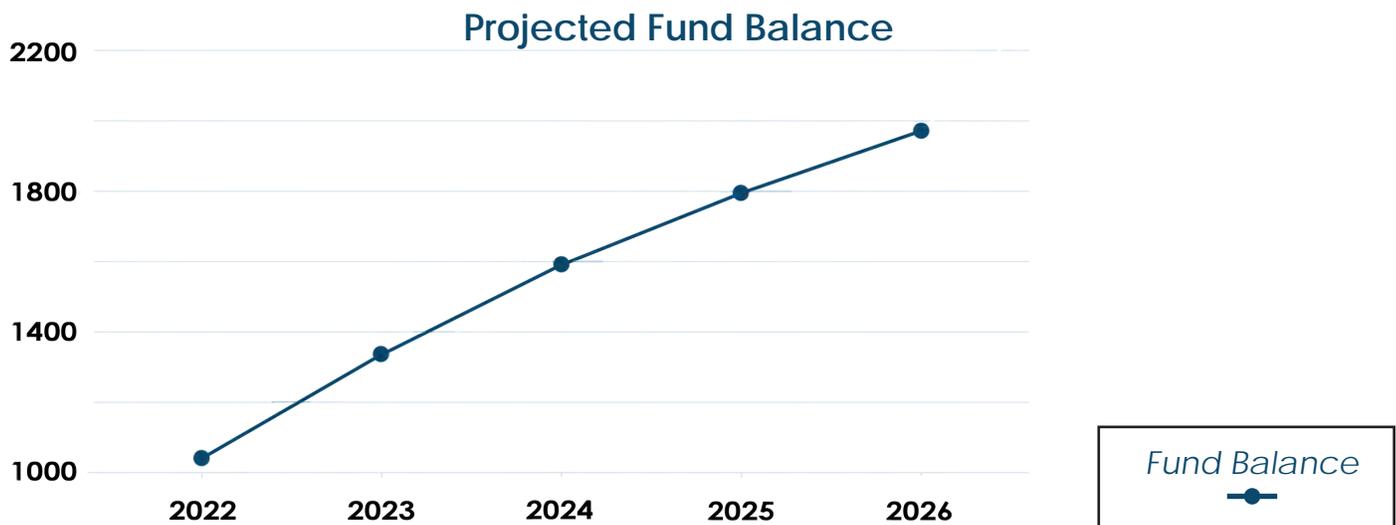
Sales tax increases 5% per year in 2023. In 2024-26 increase of 2%.

Recreation revenues average \$1.68m from 2023 to 2026. (based on 2019 level)

Expenditures for operations increase 3% each year.

Capital expenditures per Capital Improvement Plan.

Community Center debt service is funded by Parks Fund.



# Reserve Fund



The Reserve Fund was established in 2000 to provide resources to other funds in the event of temporary deficits or unforeseen needs. The fund provides loans (advances) to prevent the need for external borrowing. Transfers to other funds for expenditures and revenue shortfalls also may occur. City ordinance has established a target level of Reserve Fund balance equal to 75% of annual operating expenditures in the General Fund. Surplus funds at the end of the year are transferred into the Reserve Fund.

# Reserve Fund

## Reserve Fund

Sources	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Transfer from General Fund***	1,667,452	241	-	876,754
Repayment of Advance to Ice Center			1,000,000	
<b>Total Transfers In</b>	<b>1,667,452</b>	<b>241</b>	<b>1,000,000</b>	<b>876,754</b>

Other Uses	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Advance to Ice Center		1,000,000	-	-
Transfer to General Fund			217,725	-
Transfer to Ice Center Fund-Construction*		6,223,117	-	-
Transfer to Ice Center Fund-Financing Agreement**	-	38,333	625,000	625,000
<b>Total Transfers Out</b>	<b>-</b>	<b>6,261,450</b>	<b>842,725</b>	<b>625,000</b>

\*-In 2019 the City agreed to fund certain enhancements to the Ice Center construction of Rink#4.

\*\*-Beginning in 2020, pursuant to the Financing Agreement, the City, subject to annual appropriation, agrees to backstop the debt service reserve up to \$625,000 of bonds issued for the construction of the Ice Center.

\*\*\*2022 transfer assumes use of \$3.3M of federal assistance from American Rescue Plan for residential trash hauling.

# Reserve Fund

## Reserve Fund Five Year Projection

2022-2026

(in thousands)

The City has agreed-subject to annual appropriation-to backstop debt payments for the Ice Center debt at an amount not to exceed \$625,000 per year. The Ice Center is an Enterprise Fund.

### Assuming no backstop payments are needed, the Reserve Fund projections:

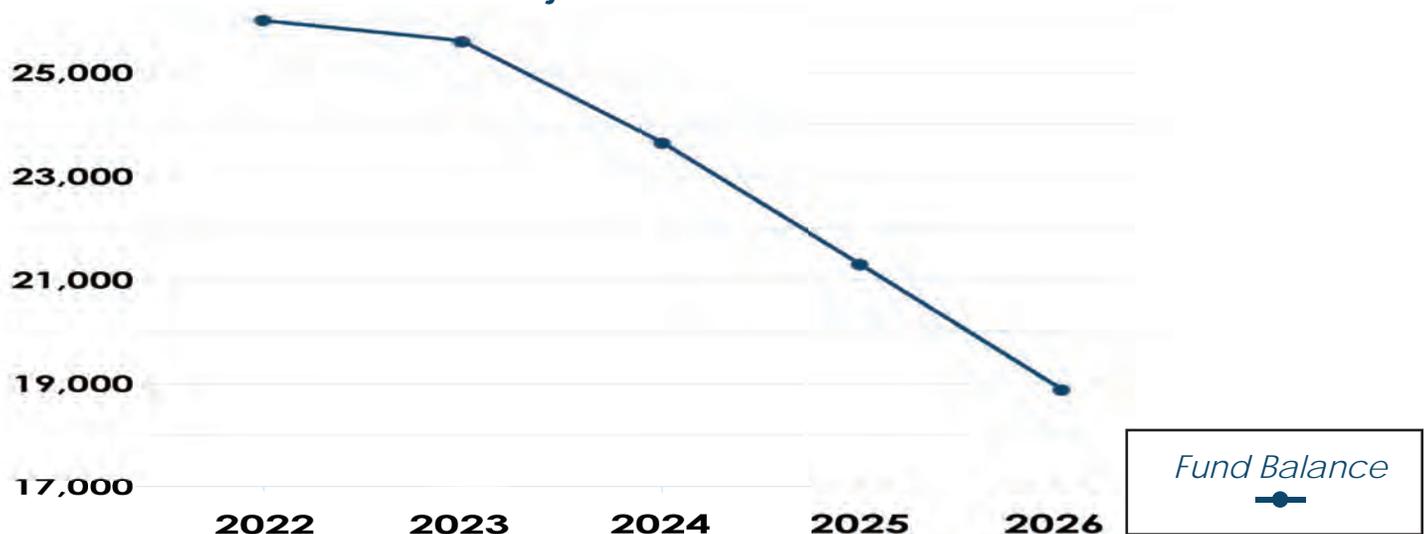
	2022	2023	2024	2025	2026
Contingency needs	0	(100)	(100)	(100)	(100)
Transfer from(to) General Fund*	877	(287)	(1,858)	(2,243)	(2,319)
Change in Fund balance	877	(387)	(1,958)	(2,343)	(2,419)
Beginning Fund balance	25,040	25,917	25,530	23,572	21,229
<b>Ending Fund balance</b>	<b>25,917</b>	<b>25,530</b>	<b>23,572</b>	<b>21,229</b>	<b>18,810</b>

\*Annual surplus/deficit in the General Fund.

### Assuming a maximum backstop payment of \$625,000 is required each year:

	2022	2023	2024	2025	2026
Beginning Fund balance (adjusted)	25,040	25,292	24,280	21,697	18,729
Change in Fund balance (above)	877	(387)	(1,958)	(2,343)	(2,419)
Backstop to Ice Center debt	(625)	(625)	(625)	(625)	(625)
<b>Ending Fund balance</b>	<b>25,292</b>	<b>24,280</b>	<b>21,697</b>	<b>18,729</b>	<b>15,685</b>

Projected Fund Balance



This page left intentionally blank.



# American Rescue Plan Fund



**The American Rescue Plan Fund was established in 2021 to account for proceeds and eligible expenditures related to the Federal American Rescue Plan Act of 2021 enacted into law on March 11, 2021.**

# American Rescue Plan Fund

Revenues	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Intergovernmental Revenues				3,277,162
<b>Total Revenues</b>	0	0	0	3,277,162

Transfers	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Transfer to General Fund *				3,277,162
<b>Total Transfers</b>	-	-	-	3,277,162

\*Transfer to General fund to cover eligible expenditures for residential trash hauling services.

# Sewer Lateral Fund

---

**This is a special revenue fund established in 2000 to account for the proceeds and eligible expenditures for the Sewer Lateral Program. The City levies an annual fee of \$50.00 per single family residential household. Expenditures consist of repairs to broken sanitary sewer laterals.**

# Sewer Lateral Fund

	2019	2020	2021	2022
Revenues	Actual	Actual	Projected	Budget
Sewer Lateral Fees	374,853	371,985	375,000	375,000
<b>Total Revenues</b>	<b>374,853</b>	<b>371,985</b>	<b>375,000</b>	<b>375,000</b>

	2019	2020	2021	2022
Expenditures	Actual	Actual	Projected	Budget
<b>Public Works</b>				
Sewer Lateral	233,923	284,175	250,000	270,000

# Police Training Fund



**This special revenue fund was created in 2002 to account for money received by the city from the POST Commission Fund of the State of Missouri. The funds must be used for training of police officers and other law enforcement employees.**

# Police Training Fund

---

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Intergovernmental</b>	5,565	4,608	7,000	7,000

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Police</b>	7,182	13,999	16,950	20,100

# Dorsett Road TIF Fund



**The Dorsett Road TIF Fund is a special revenue fund established to account for incremental tax revenues generated from the district and for eligible expenditures for improvements to the redevelopment area.**

# Dorsett Road TIF Fund

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Incremental taxes	261,762	231,231	150,000	150,000
<b>Total Revenues</b>	<b>261,762</b>	<b>231,231</b>	<b>150,000</b>	<b>150,000</b>

**Other Sources:**

Sale of TIF Property	-	349,490	-	-
----------------------	---	---------	---	---

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
Economic Development	729,361	249,970	500,000	150,000
<b>Total Expenditures</b>	<b>729,361</b>	<b>249,970</b>	<b>500,000</b>	<b>150,000</b>

# Westport Plaza TIF Fund



The Westport Plaza TIF Fund is a special revenue fund established in 2018 to account for debt proceeds, incremental revenues generated from the redevelopment area and from special district taxes. Eligible expenditures from the area include improvements, debt service payments and service contracts with the fire district.

# Westport Plaza TIF Fund

	2019	2020	2021	2022
Revenues	Actual	Actual	Projected	Budget
<b><u>Revenues</u></b>				
Incremental taxes	1,036,796	1,682,364	1,180,000	1,180,000
Special District Revenues	4,327,190	1,547,360	1,680,000	1,680,000
Investment Income	67,196	8,830		
<b>Total Revenues</b>	<b>5,431,182</b>	<b>3,238,554</b>	<b>2,860,000</b>	<b>2,860,000</b>
<b><u>Other Sources:</u></b>				
Issuance of Notes	6,662,500		-	-
Issuance of Bonds		20,355,000	-	-
<b><u>Expenditures</u></b>				
<b><u>Expenditures:</u></b>				
Economic Development	6,662,500	-	-	-
Payments to MHFPD	245,520	-	55,000	55,000
Trustee Fees	3,966	3,848	5,000	5,000
Debt Service	4,851,479	3,720,867	2,800,000	2,800,000
<b>Total Expenditures</b>	<b>11,763,465</b>	<b>3,724,715</b>	<b>2,860,000</b>	<b>2,860,000</b>
<b><u>Other Uses:</u></b>				
Bond Refunding		21,012,214		

In 2018 and 2019 a total of \$25.9 million in notes were issued to finance redevelopment costs. In 2020 bonds were issued to refund outstanding notes.

# Beautification Fund



The Beautification Fund was established in 2005 to account for revenue derived from a license fee on billboards approved by voters in 2004. Expenditures are restricted to providing for beautification efforts within the city. The City began including the fund in the annual budget in 2011.

# Beautification Fund

<b>Revenues</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
Business licenses (billboards)	11,176	9,000	11,000	11,000
<b>Total Revenues</b>	<b>11,176</b>	<b>9,000</b>	<b>11,000</b>	<b>11,000</b>

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
<b>Parks and Recreation</b>				
Beautification	14,744	3,155	16,100	18,100

# Community Center Debt Service Fund



**The Community Center Debt Service Fund was established in 2015 to account for the resources to be used to pay interest and principal on the debt issuance related to the construction of the new community center. Resources will consist of transfers from the Parks Fund.**

# Community Center Debt Service Fund

<b>Transfers-in</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
Transfer from Parks Fund	985,000	985,000	985,000	985,000
<b>Total Transfers</b>	<b>985,000</b>	<b>985,000</b>	<b>985,000</b>	<b>985,000</b>

<b>Expenditures</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Projected</b>	<b>2022 Budget</b>
Principal	635,000	650,000	665,000	675,000
Interest	340,083	327,233	314,100	302,000
Trustee Fees	3,078	6,813	5,900	8,000
<b>Total expenditures</b>	<b>978,161</b>	<b>984,046</b>	<b>985,000</b>	<b>985,000</b>