



# All Funds - Summary

This section provides a summary and combined view of all funds included in the 2023 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 2020 to 2023	2020	2021	2022	2023
	Actual	Actual	Estimated	Proposed
<b>REVENUES:</b>				
General	23,512,937	24,776,136	24,057,478	24,384,572
Streetlight	456,487	475,581	488,000	495,000
Tourism	158,070	237,052	320,000	320,000
Capital Improvement	14,000	850,000	3,330,000	4,231,000
Police Forfeiture	205,347	-	60,000	100,000
Parks	5,235,020	5,881,875	6,888,324	7,037,000
Reserve	-	-	-	-
American Rescue Plan Fund***	-	-	-	-
Sewer Lateral	371,985	374,396	375,000	375,000
Police Training	4,608	2,420	7,000	7,000
Beautification	9,000	19,125	20,000	16,000
Community Center DSF	-	-	-	-
Dorsett Road TIF	231,231	313,247	325,000	332,000
Westport Plaza TIF	3,238,554	1,365,922	2,590,103	2,680,000
<b>TOTAL</b>	<b>33,437,240</b>	<b>34,295,756</b>	<b>38,460,905</b>	<b>39,977,572</b>

EXPENDITURES:	2020	2021	2022	2023
	Actual	Actual	Estimated	Proposed
General	23,416,291	23,153,830	23,863,756	26,254,471
Streetlight	435,879	436,556	463,500	492,200
Tourism	377,718	218,068	236,050	300,000
Capital Improvement	2,410,168	4,248,701	4,808,913	7,796,426
Police Forfeiture	151,298	163,448	216,500	114,200
Parks	8,715,448	4,665,984	5,264,000	5,768,998
Reserve	-	-	-	-
American Rescue Plan Fund***	-	-	-	-
Sewer Lateral	284,175	244,225	270,000	266,133
Police Training	13,999	11,610	20,100	5,800
Beautification	3,155	3,740	10,400	15,000
Community Center Debt Service	984,046	981,362	977,962	979,160
Dorsett Road TIF	249,970	498,719	150,000	150,000
Westport Plaza TIF	3,724,715	1,836,931	2,800,000	2,600,000
South Heights TIF**	-	-	-	-
<b>TOTAL</b>	<b>40,766,862</b>	<b>36,463,173</b>	<b>39,081,181</b>	<b>44,742,388</b>

Proceeds from debt issuances are not included in revenues.

Revenues do not include unspent prior year encumbrances.

\*\*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 - 12/31/2023.

# All Funds

**Combined Statement of Budgeted  
Revenues, Expenditures, and  
Changes in Fund Balances**  
(in thousands)

	FUNDS*							Total
	General	Strlight	Capital Imprv	Parks	Reserve	ComCtr DSF	Other	
<u>REVENUES</u>								
Gaming Tax	6,500	-	2,781	-	-	-	-	9,281
Utility Taxes	4,950	495	-	-	-	-	-	5,445
Sales Tax	4,700	-	-	4,743	-	-	-	9,443
Sales Tax-Prop P	1,700	-	-	-	-	-	-	1,700
Cigarette Tax	53	-	-	-	-	-	-	53
Road and Bridge Taxes	2,314	-	-	-	-	-	-	2,314
Hotel/Motel Tax	-	-	-	-	-	-	320	320
Licenses, Permits, and Fees	2,163	-	-	-	-	-	16	2,179
Municipal Court	750	-	-	-	-	-	-	750
Investment Income	750	-	-	-	-	-	-	750
Intergovernmental Revenues/Donations	360	-	1,450	286	-	-	107	2,203
Recreation Program Fees	-	-	-	2,008	-	-	-	2,008
Sewer Lateral Fees	-	-	-	-	-	-	375	375
Incremental Taxes	-	-	-	-	-	-	3,012	3,012
Other Revenue	145	-	-	-	-	-	-	145
<b>TOTAL REVENUES</b>	<b>24,385</b>	<b>495</b>	<b>4,231</b>	<b>7,037</b>	<b>-</b>	<b>-</b>	<b>3,830</b>	<b>39,978</b>
<u>EXPENDITURES</u>								
Executive/Legislative	207	-	-	-	-	-	-	207
Administrative	3,578	-	-	-	-	-	-	3,578
Finance	621	-	-	-	-	-	-	621
Community Development	2,127	-	-	-	-	-	450	2,577
Economic Development	374	-	-	-	-	-	-	374
Public Works	5,563	492	7,796	-	-	-	266	14,117
Police	12,595	-	-	-	-	-	120	12,715
Municipal Court	386	-	-	-	-	-	-	386
Parks and Recreation	578	-	-	5,769	-	-	15	6,362
Human Services	225	-	-	-	-	-	-	225
Debt Service	-	-	-	-	-	979	2,600	3,579
<b>TOTAL EXPENDITURES</b>	<b>26,254</b>	<b>492</b>	<b>7,796</b>	<b>5,769</b>	<b>-</b>	<b>979</b>	<b>3,451</b>	<b>44,741</b>
Excess(deficiency) of revenues over(under) expenditures	(1,869)	3	(3,565)	1,268	-	(979)	379	(4,763)
Other financing sources(uses):								
Transfer to Community Center DSF				(985)		985		-
Advance repayment from Ice Center								-
Operating transfers in (out):	(450)				449			(1)
Operating transfers in (out):	2,319			(275)	(969)			1,075
Change in Fund Balance -2023	-	3	(3,565)	8	(520)	6	379	(3,689)
Fund Balance January 1, 2023	-	1,177	1,039	3,662	29,181	30	4,139	39,228
<b>Fund Balance December 31, 2023</b>	<b>-</b>	<b>1,180</b>	<b>(2,526)</b>	<b>3,670</b>	<b>28,661</b>	<b>36</b>	<b>4,518</b>	<b>35,539</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	
<b>REVENUES:</b>									
Hotel/Motel Tax	320	-	-	-	-	-	-	-	320
Business License	-	-	-	16	-	-	-	-	16
Intergovernmental Revenues	-	-	100	-	-	7	-	-	107
Sewer Lateral Fees	-	-	-	-	375	-	-	-	375
Incremental /Special District Taxes	-	-	-	-	-	-	332	2,680	3,012
Other	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>320</b>	<b>-</b>	<b>100</b>	<b>16</b>	<b>375</b>	<b>7</b>	<b>332</b>	<b>2,680</b>	<b>3,830</b>
<b>EXPENDITURES</b>									
Community Development	300	-	-	-	-	-	150	-	450
Public Works	-	-	-	-	266	-	-	-	266
Police	-	-	114	-	-	6	-	-	120
Parks and Recreation	-	-	-	15	-	-	-	-	15
Human Services	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	2,600	2,600
<b>TOTAL EXPENDITURES</b>	<b>300</b>	<b>-</b>	<b>114</b>	<b>15</b>	<b>266</b>	<b>6</b>	<b>150</b>	<b>2,600</b>	<b>3,451</b>
Excess(deficiency) of revenues over(under) expenditures	20	-	(14)	1	109	1	182	80	379
Other financing sources(uses):	-	-	-	-	-	-	-	-	-
Operating transfers in (out):	-	-	-	-	-	-	-	-	-
Change in Fund Balance -2023	20	-	(14)	1	109	1	182	80	379
Fund Balance January 1, 2023	1	-	101	63	1,137	2	475	2,360	4,139
Fund Balance December 31, 2023	21	-	87	64	1,246	3	657	2,440	4,518

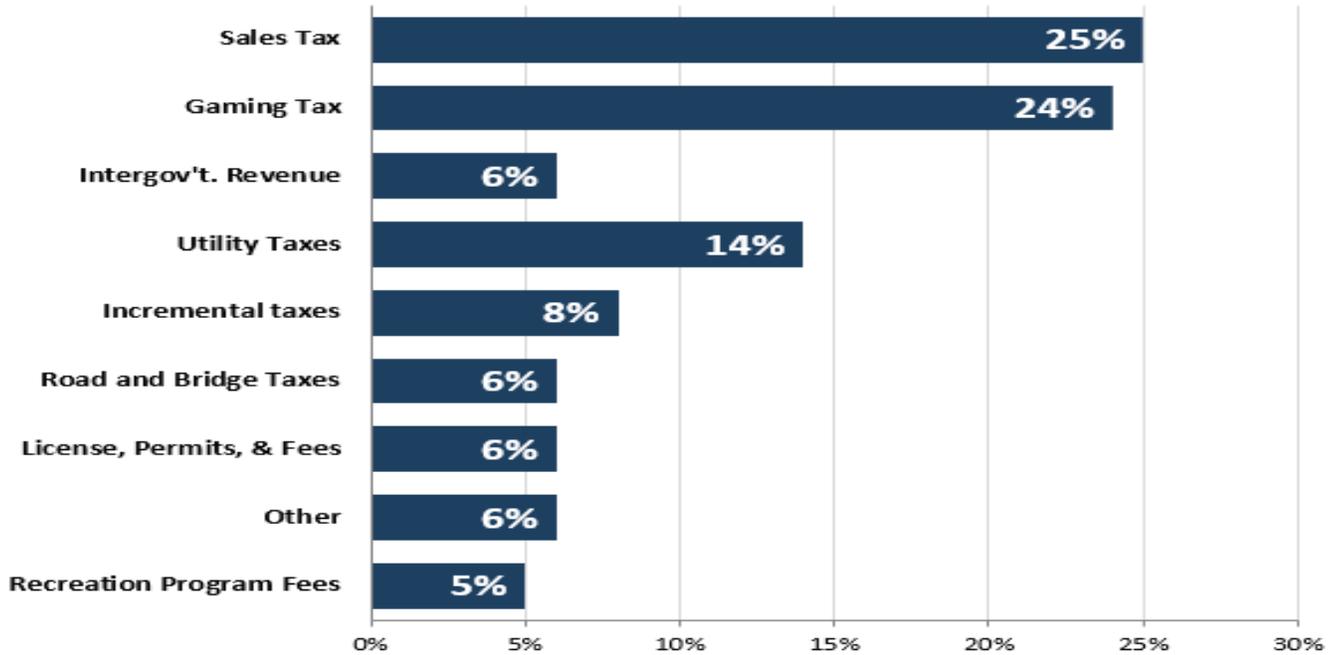
**\*Fund Names:**

Tourism=Tourism Tax Fund  
 Pol Forf=Police Forfeiture Fund  
 Sewr Lat=Sewer Lateral Fund  
 Beaut=Beautification Fund

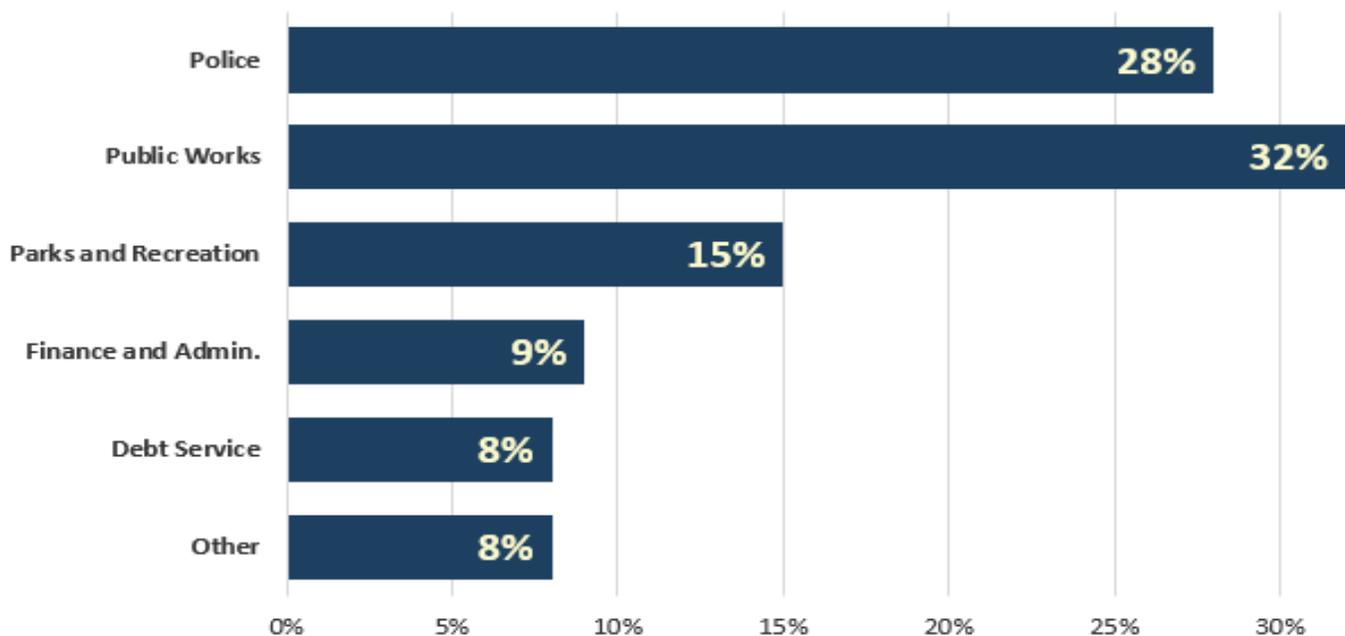
Pol Trg=Police Training Fund  
 Westport Plaza TIF=Westport Plaza Tax Increment Financing Fund  
 Dorsett TIF=Dorsett Road Tax Increment Financing Fund  
 ARPA=American Rescue Plan Fund

# All Funds

## Revenues - Where it comes from...



## Expenditures - Where it goes...



# All Funds

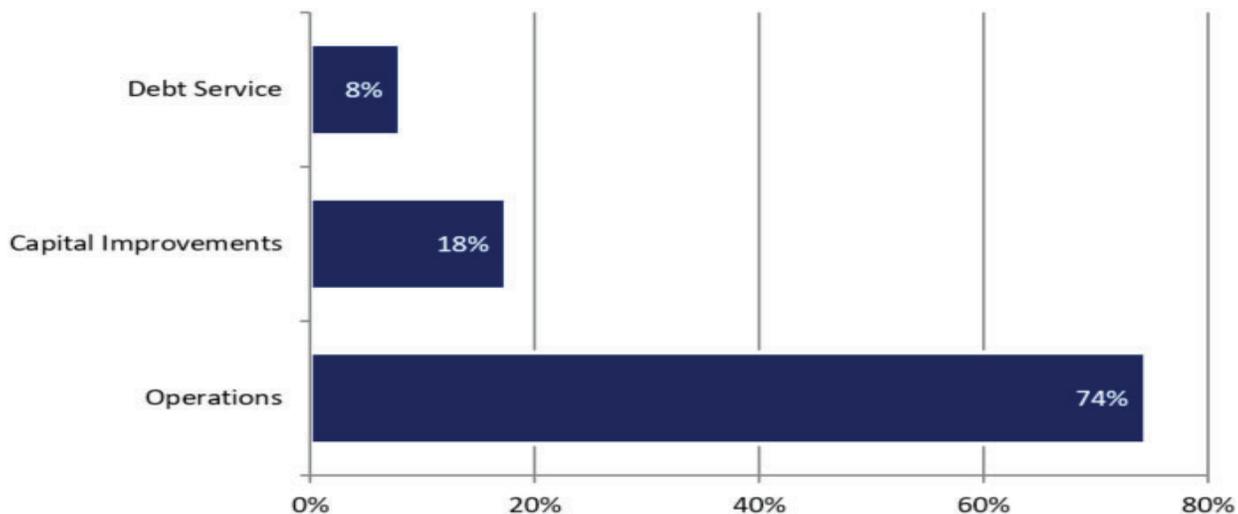
**City of Maryland Heights**  
**Schedule of Budgeted Expenditures by Fund: Operations, Debt Service and Capital Improvements**  
**2023**

Fund	Operations(2)	Capital Improvements	Debt Service	Total
General	26,254,471			26,254,471
Streetlight	492,200	1,000		493,200
Tourism	300,000			300,000
Capital Improvement	246,426	7,550,000		7,796,426
Police Forfeiture	114,200			114,200
American Rescue Plan	-			-
Police Training	5,800			5,800
Parks	5,482,998	286,000		5,768,998
Reserve(1)	-			-
Sewer Lateral	266,133			266,133
Beautification	15,000			15,000
Community Center DSF			979,160	979,160
Dorsett Road TIF	150,000			150,000
Westport Plaza TIF	-		2,600,000	2,600,000
<b>TOTAL</b>	<b>33,327,228</b>	<b>7,837,000</b>	<b>3,579,160</b>	<b>44,743,388</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.

## Expenditures by Object

Expenditures by Object



# Personnel Schedule - All Departments

	<b>Position Title</b>	<b>2021 Actual</b>	<b>2022 Authorized</b>	<b>2023 Requested</b>
<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
		1.00	1.00	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	1.00	1.00
	Intern	0.25	0.25	0.25
		2.25	2.25	2.25
Information Technology	IT Manager	1.00	1.00	1.00
	IT Coordinator	1.00	1.00	1.00
	Data Systems Technician	2.00	2.00	2.00
	Payroll Specialist - IT Tech	1.00	0.50	0.00
		5.00	4.50	4.00
	<b>TOTAL ADMINISTRATION</b>	<b>15.50</b>	<b>15.00</b>	<b>14.50</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	1.00	1.00	1.00
	Payroll/HR Assistant	0.00	0.50	1.00
	Accounting Clerk	1.00	1.00	0.00
		4.00	4.50	4.00
	<b>TOTAL FINANCE</b>	<b>4.00</b>	<b>4.50</b>	<b>4.00</b>

# Personnel Schedule - All Departments

	<b>Position Title</b>	<b>2021 Actual</b>	<b>2022 Authorized</b>	<b>2023 Requested</b>
<b><u>Community Development</u></b> Planning & Zoning	Director of Community Development	1.00	1.00	1.00
	City Planner	0.00	1.00	1.00
	Planner I	1.00	1.00	0.00
	Social Worker	0.00	1.00	1.00
	Intern	0.25	0.25	0.25
		2.25	4.25	3.25
Inspections	Building Commissioner	1.00	1.00	1.00
	Deputy Building Commissioner	1.00	1.00	2.00
	Plans Examiner	1.00	1.00	1.00
	Building Inspector	4.00	0.00	0.00
	Building Inspector II	0.00	4.00	4.00
	Building Inspector I	0.00	2.00	3.00
	Code Enforcement Officer	4.00	2.00	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
<b>TOTAL COMMUNITY DEVELOPMENT</b>		17.25	19.25	20.25
<b><u>Economic Development</u></b> Economic Development	Director of Economic Development	1.00	1.00	1.00
	Management Assistant	1.00	1.00	1.00
		2.00	2.00	2.00
<b>TOTAL ECONOMIC DEVELOPMENT</b>		2.00	2.00	2.00
<b><u>Public Works</u></b> Engineering and Administration	Director of Public Works	1.00	1.00	1.00
	Project Manager	0.00	1.00	1.00
	Engineering Manager	1.00	0.00	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

	<b>Position Title</b>	<b>2021 Actual</b>	<b>2022 Authorized</b>	<b>2023 Requested</b>
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	Fleet Maintenance Supervisor	0.00	1.00	1.00
	Crew Leader	1.00	0.00	0.00
	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>	29.00	29.00	29.00
<b>Police</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	4.00	4.00	4.00
	Sergeant	5.00	5.00	4.00
	Corporal	4.00	4.00	4.00
	Police Officer	36.00	36.00	36.00
		50.00	50.00	49.00
Investigations	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	1.00	1.00	2.00
	Lead Detective	0.00	2.00	2.00
	Police Officer	10.00	14.00	14.00
	Crime Analyst	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00
		14.00	20.00	21.00
Police Communications	Police Communications Sergeant	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	7.00	7.00	8.00
	Bailiff	0.60	0.60	0.60
		10.60	10.60	11.60
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
	<b>TOTAL POLICE</b>	93.90	99.90	100.90

# Personnel Schedule - All Departments

	<b>Position Title</b>	<b>2021 Actual</b>	<b>2022 Authorized</b>	<b>2023 Requested</b>
<b><u>Municipal Court</u></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
	<b>TOTAL MUNICIPAL COURT</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>
<b><u>Parks and Recreation</u></b> Administration	Director of Parks and Recreation	1.00	1.00	1.00
		1.00	1.00	1.00
Recreation Services	Superintendent of Recreation Programs	1.00	1.00	1.00
	Superintendent of Recreation Facilities	1.00	1.00	1.00
	Marketing Specialist	1.00	1.00	1.00
	Recreation Program Specialist	5.00	5.00	5.00
	Customer Relations Supervisor	1.00	1.00	1.00
	Customer Relations Specialist	4.00	5.00	5.00
	Customer Relations Aide	5.00	5.00	4.50
	Aquatic Supervisor	1.00	1.00	1.00
	Head Lifeguard	2.51	2.40	2.40
	Lifeguard	6.75	6.11	6.11
	Private Swim Instructor	0.00	0.10	0.10
	Swim Instructor	1.11	1.11	1.11
	Building Supervisor	0.00	0.20	0.20
	Play Center Attendant	2.00	2.00	1.00
	Personal Trainer	0.00	0.53	0.53
	Fitness Center Attendant	3.00	3.50	2.81
	Specialty Instructors	0.00	1.98	2.54
	Special Event Assistant	0.00	0.05	0.17
	Program Director	0.00	0.90	0.19
	Preschool Leader	2.50	1.94	3.04
	Park Attendant	0.06	0.06	0.06
	Sports Officials	0.06	0.03	0.17
	Scorekeeper	0.00	0.00	0.51
	Camp Staff	3.50	1.37	1.63
	Inclusion Assistant	0.00	0.70	0.72
	Bus Driver	0.78	0.87	0.82
	Senior Aide	0.36	0.32	0.17
	Recreation Assistant	2.00	2.00	0.00
	Dance Instructor	0.30	0.00	0.00
	Program Instructor	1.60	0.00	0.00
Market Manager	0.17	0.00	0.00	
		45.70	46.17	43.78

# Personnel Schedule - All Departments

	<b>Position Title</b>	<b>2021 Actual</b>	<b>2022 Authorized</b>	<b>2023 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
		<u>8.25</u>	<u>8.25</u>	<u>8.25</u>
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
		<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Aquaport	Aquaport Pool Manager	0.00	0.30	0.30
	Aquaport Assistant Pool Manager	0.00	0.66	0.66
	Head Lifeguard	1.38	1.49	1.49
	Lifeguard	6.97	6.81	6.10
	Aquaport Grounds Crew	0.64	0.64	0.64
	Slide Attendant	2.49	2.61	2.00
	Lead Concessions Attendant	0.42	0.42	0.42
	Concession Attendant	1.32	1.32	1.32
	Lead Front Desk Attendant	0.44	0.44	0.44
	Front Desk Attendant	1.48	1.48	1.48
	Lifeguard Manager	0.87	0.00	0.00
		<u>16.01</u>	<u>16.17</u>	<u>14.85</u>
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	5.00
	Maintenance Aide (Part-Time)	2.20	2.20	2.20
		<u>8.20</u>	<u>8.20</u>	<u>9.20</u>
<b>TOTAL PARKS AND RECREATION</b>		<u>83.16</u>	<u>83.79</u>	<u>81.08</u>
<b>TOTAL PERSONNEL (FTE)</b>		<u>248.61</u>	<u>257.24</u>	<u>255.53</u>

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

# 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 Actual	2022 Projected	2023 Budget
<b>Gaming Taxes</b>	6,987,848	5,704,191	8,066,951	6,300,000	6,500,000
<b>Utility Taxes:</b>					
Utility Taxes - Electric	3,112,602	2,833,416	3,034,648	3,100,000	3,125,000
Utility Taxes - Gas	653,034	571,939	568,810	700,000	750,000
Utility Taxes - Telecommunications	868,197	727,244	677,376	650,000	630,000
Utility Taxes - Water	400,579	432,275	471,193	430,000	445,000
	5,034,412	4,564,874	4,752,028	4,880,000	4,950,000
<b>Sales Tax-1%</b>	4,728,488	4,106,089	4,204,410	4,650,000	4,700,000
<b>Sales Tax-Public Safety</b>	1,516,401	1,429,749	1,565,023	1,650,000	1,700,000
<b>Cigarette Tax</b>	56,668	57,347	52,913	53,000	53,000
<b>Road and Bridge Taxes:</b>					
Motor Fuel Tax	743,758	693,596	753,031	845,000	866,000
Motor Vehicle Tax	377,400	384,424	434,888	410,000	420,000
County Road Refund	1,049,932	1,011,439	1,038,114	1,033,162	1,027,572
	2,171,090	2,089,459	2,226,033	2,288,162	2,313,572
<b>Licenses, Permits, and Fees:</b>					
Business Licenses	601,060	583,223	548,970	600,000	600,000
Plan Review Fees	32,715	54,900	78,301	60,000	60,000
Police Fees	18,136	8,341	9,143	10,000	12,000
Cable TV Franchise Fees	330,934	311,157	303,015	300,000	300,000
Reoccupancy Permits	213,909	184,106	252,117	220,000	190,000
Reimb. From Developers	2,392	432	-	316	-
Reimb of Code Abatement Costs	7,570	28,761	7,534	1,000	1,000
Building Permits	627,599	755,250	1,071,092	1,400,000	1,000,000
	1,834,315	1,926,170	2,270,170	2,591,316	2,163,000
<b>Municipal Court:</b>					
Court Fines and Fees	988,627	494,807	548,534	750,000	750,000
<b>Investment Income:</b>					
Interest on Investments	1,088,586	624,344	295,386	390,000	750,000
<b>Intergovernmental Revenues:</b>					
CARES Act	-	1,889,277	-	-	-
Grants/Reimbursements	360,472	369,995	303,128	360,000	360,000
	360,472	2,259,272	303,128	360,000	360,000
<b>Other:</b>					
Insurance Reimbursement	31,446	57,228	242,523	-	-
Police Services-Special Events	18,037	2,270	10,730	15,000	15,000
Sale of Surplus Property	155,108	68,614	45,543	50,000	50,000
SLAIT Dividend	41,660	52,372	154,873	50,000	50,000
Miscellaneous	50,262	76,151	37,892	30,000	30,000
	296,513	256,635	491,561	145,000	145,000
<b>Total Revenue</b>	25,063,420	23,512,937	24,776,136	24,057,478	24,384,572
<b>Transfers from other funds:</b>					
Park Fund	100,000	100,000	100,000	100,000	100,000
Westport TIF			16,883	-	-
American Rescue Plan Fund			1,464,354	1,808,843	2,218,549
	100,000	100,000	116,883	1,908,843	2,318,549
	25,163,420	23,612,937	24,893,019	25,966,321	26,703,121

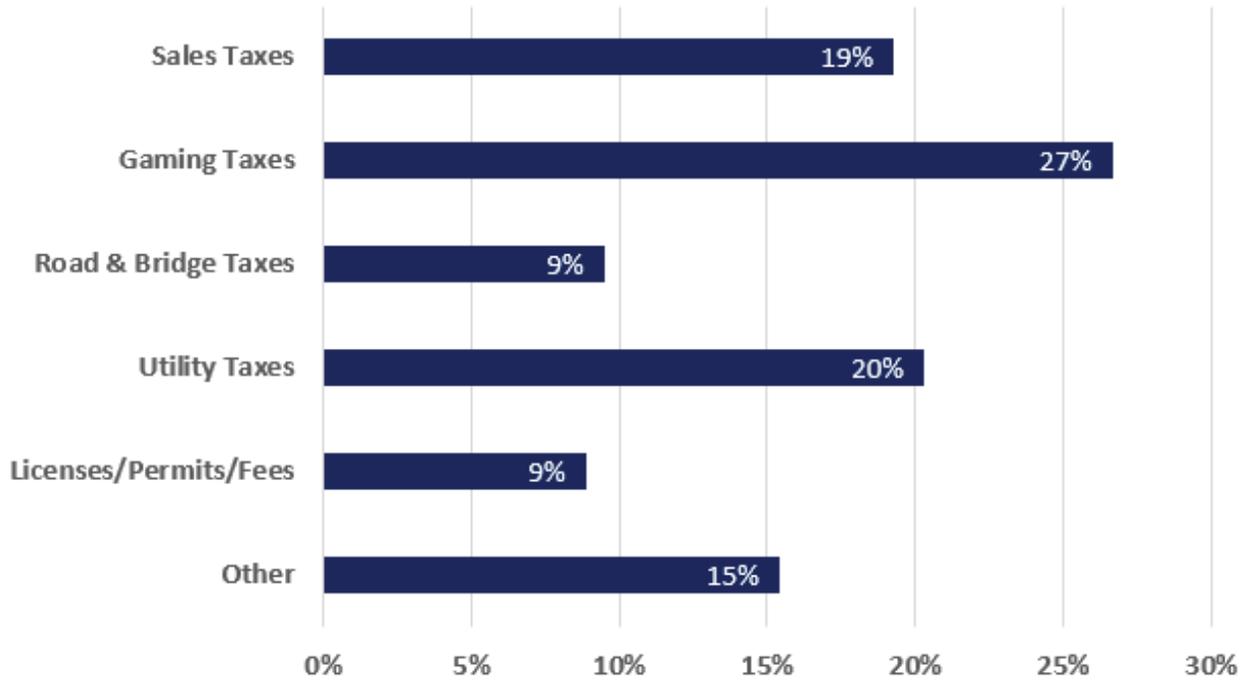
# General Fund

## Expenditure Budget - by Program

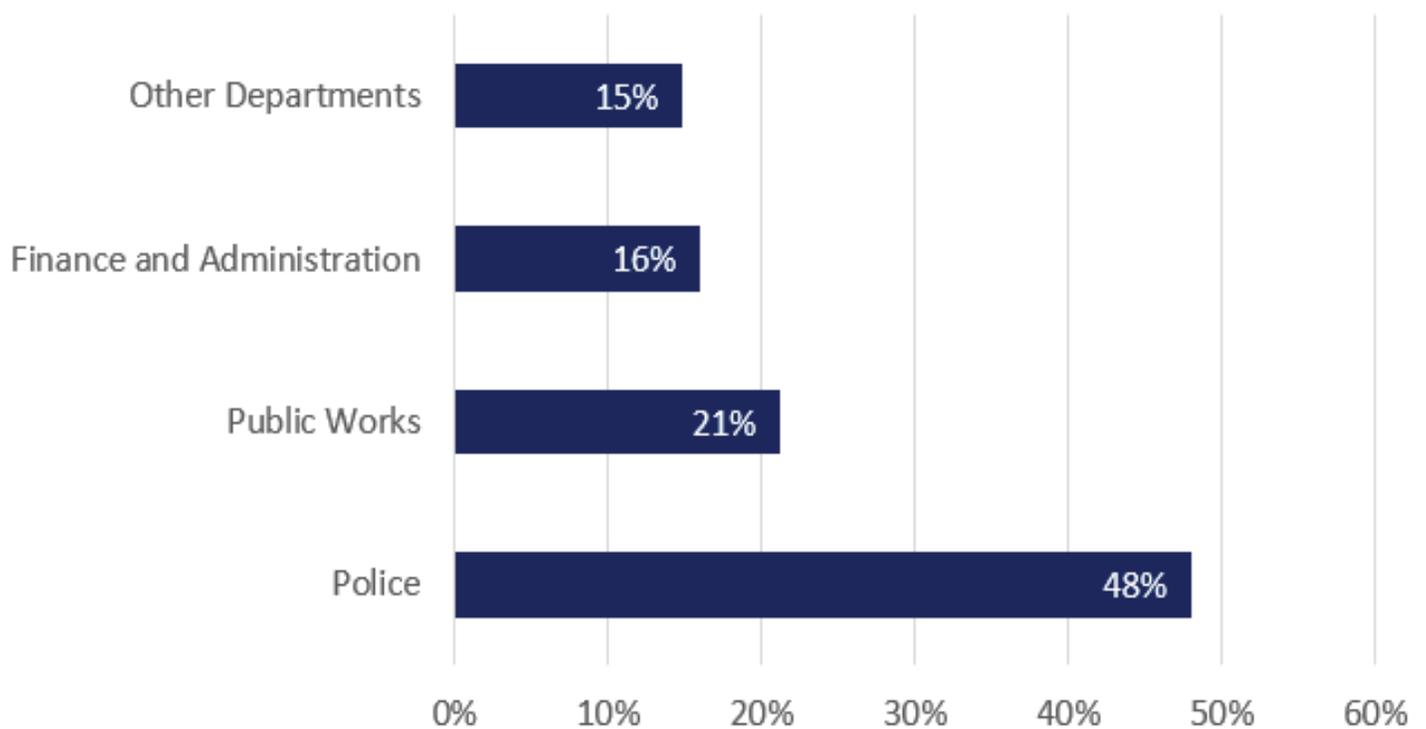
	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
<b>Executive/Legislative</b>					
Mayor's Office	36,239	17,968	33,225	45,525	45,356
City Council	143,682	128,626	128,317	136,069	162,026
	179,921	146,594	161,543	181,594	207,382
<b>Administration</b>					
City Clerk's Office	387,674	385,693	389,805	395,000	468,502
Legal Services	340,384	365,461	275,416	370,000	351,393
City Administrator's Office	377,878	481,778	279,625	245,000	259,629
Human Resources	350,568	356,603	346,882	335,000	389,462
Communications	246,756	223,262	199,186	235,000	320,180
Central Services	89,988	72,764	77,191	80,000	91,750
Risk Management	441,322	464,908	628,250	580,000	530,000
Information Technology	931,077	987,340	916,640	1,000,000	1,167,368
	3,165,647	3,337,810	3,112,995	3,240,000	3,578,284
<b>Finance</b>					
Finance	483,778	514,975	501,348	500,000	620,735
	483,778	514,975	501,348	500,000	620,735
<b>Community Development</b>					
Planning & Zoning	339,722	353,534	286,910	330,000	368,216
Inspections	1,326,977	1,455,928	1,412,919	1,450,000	1,759,011
	1,666,699	1,809,462	1,699,829	1,780,000	2,127,227
<b>Economic Development</b>					
Economic Development	141,404	211,291	213,425	250,000	373,548
<b>Public Works</b>					
Engineering/Administration	390,375	376,880	383,172	300,000	409,350
Roads and Bridges	1,722,330	1,684,197	1,671,813	1,900,000	2,067,080
Stormwater	599,928	593,266	604,791	600,000	643,811
Solid Waste	2,045,127	1,701,234	1,757,225	1,817,162	1,874,000
Vehicle & Equipment Maintenance	501,033	489,269	515,159	525,000	569,254
	5,258,794	4,844,846	4,932,159	5,142,162	5,563,495
<b>Police</b>					
Police Administration	488,202	395,253	379,294	445,000	405,082
Patrol Services	6,152,175	6,013,651	5,883,721	5,800,000	6,339,118
Investigations	1,636,298	1,693,193	1,684,942	2,500,000	2,726,800
Communications	1,059,261	1,209,747	1,192,250	1,300,000	1,405,309
Community Services	925,551	1,099,556	1,316,877	1,350,000	1,505,307
Record Room	181,434	198,755	185,842	170,000	213,384
Community Response Unit	942,122	916,989	811,613	100,000	0
	11,385,043	11,527,144	11,454,540	11,665,000	12,595,000
<b>Municipal Court</b>					
Municipal Court	347,828	348,672	346,743	355,000	385,876
<b>Parks and Recreation</b>					
Government Center Maintenance	515,569	492,712	556,584	550,000	577,924
<b>Human Services</b>	194,440	182,786	174,664	200,000	225,000
<b>Total Expenditures</b>	23,339,122	23,416,291	23,153,830	23,863,756	26,254,471

# General Fund

## Revenues - Where it comes from...



## Expenditures - Where it goes...



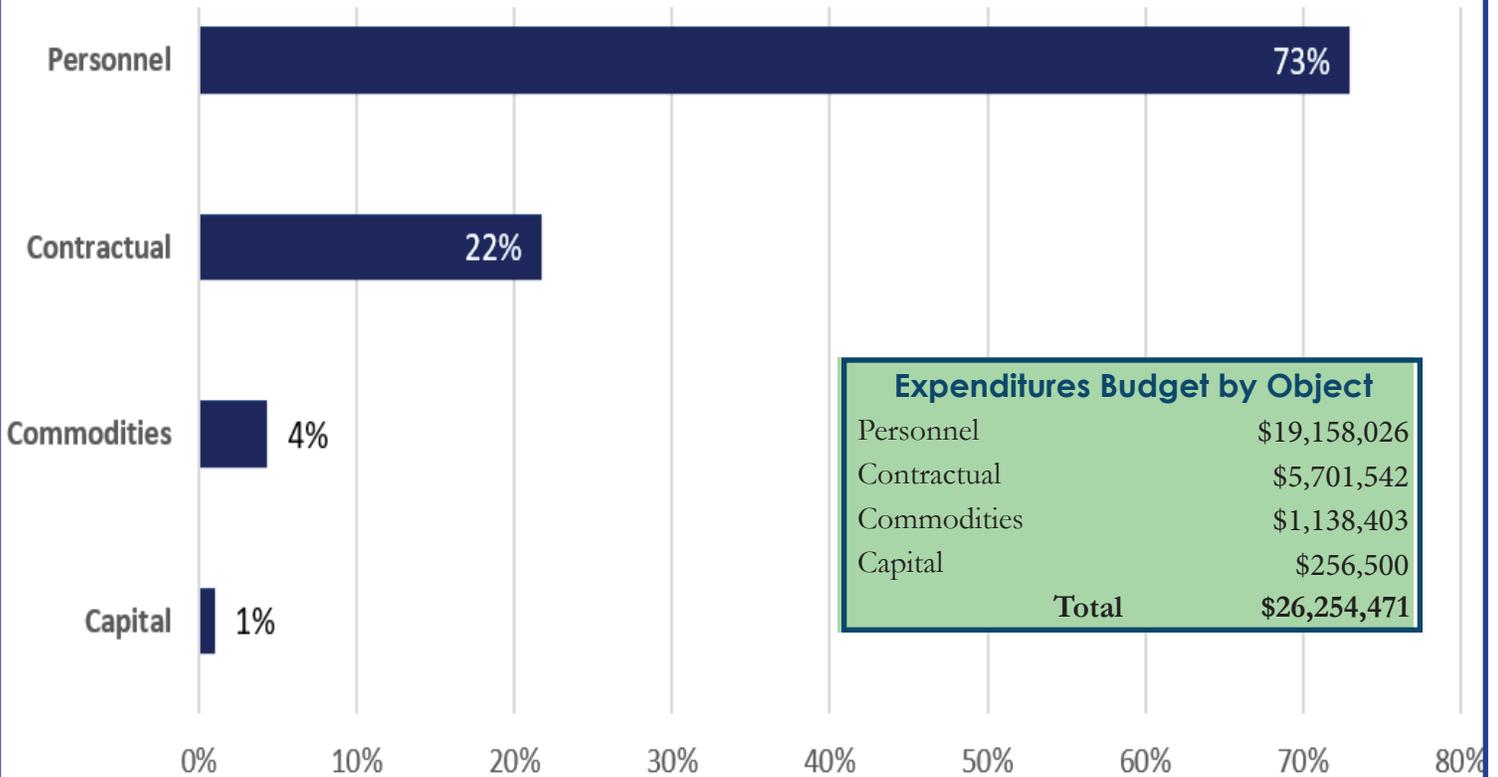
# General Fund

## Expenditure Budget - by Object of Expenditure

	Personnel	Contractual	Commodities	Capital	Total
<b>Executive/Legislative</b>					
Mayor's Office	17,056	28,300	-	-	45,356
City Council	68,226	93,800	-	-	162,026
	85,282	122,100	-	-	207,382
<b>Administration</b>					
City Clerk's Office	391,677	76,325	500	-	468,502
Legal Services	178,018	172,875	500	-	351,393
City Administrator's Office	239,514	20,115	-	-	259,629
Human Resources	231,260	158,002	200	-	389,462
Communications	180,551	131,879	7,750	-	320,180
Central Services	-	28,750	63,000	-	91,750
Risk Management	-	530,000	-	-	530,000
Information Technology	553,668	505,700	78,000	30,000	1,167,368
	1,774,688	1,623,646	149,950	30,000	3,578,284
<b>Finance</b>					
	466,690	153,045	1,000	-	620,735
<b>Community Development</b>					
Planning & Zoning	343,516	23,700	1,000	-	368,216
Inspections	1,675,393	64,855	18,763	-	1,759,011
	2,018,909	88,555	19,763	-	2,127,227
<b>Economic Development</b>					
	227,288	146,260	-	-	373,548
<b>Public Works</b>					
Engineering/Administration	350,420	17,630	1,300	40,000	409,350
Roads and Bridges	1,262,964	372,436	415,680	16,000	2,067,080
Stormwater	634,226	1,935	7,650	-	643,811
Solid Waste	-	1,874,000	-	-	1,874,000
Vehicle & Equipment Maintenance	366,444	52,000	150,810	-	569,254
	2,614,054	2,318,001	575,440	56,000	5,563,495
<b>Police</b>					
Police Administration	380,432	21,500	3,150	-	405,082
Patrol Services	5,597,493	332,625	238,500	170,500	6,339,118
Investigations	2,585,305	108,595	32,900	-	2,726,800
Communications	1,140,744	239,765	24,800	-	1,405,309
Community Services	1,447,032	14,475	43,800	-	1,505,307
Police Records	211,584	1,000	800	-	213,384
	11,362,590	717,960	343,950	170,500	12,595,000
<b>Municipal Court</b>					
	345,076	40,800	-	-	385,876
<b>Parks and Recreation</b>					
Government Center Maintenance	263,449	266,175	48,300	-	577,924
<b>Human Services</b>					
	-	225,000	-	-	225,000
<b>Total Expenditures</b>	19,158,026	5,701,542	1,138,403	256,500	26,254,471

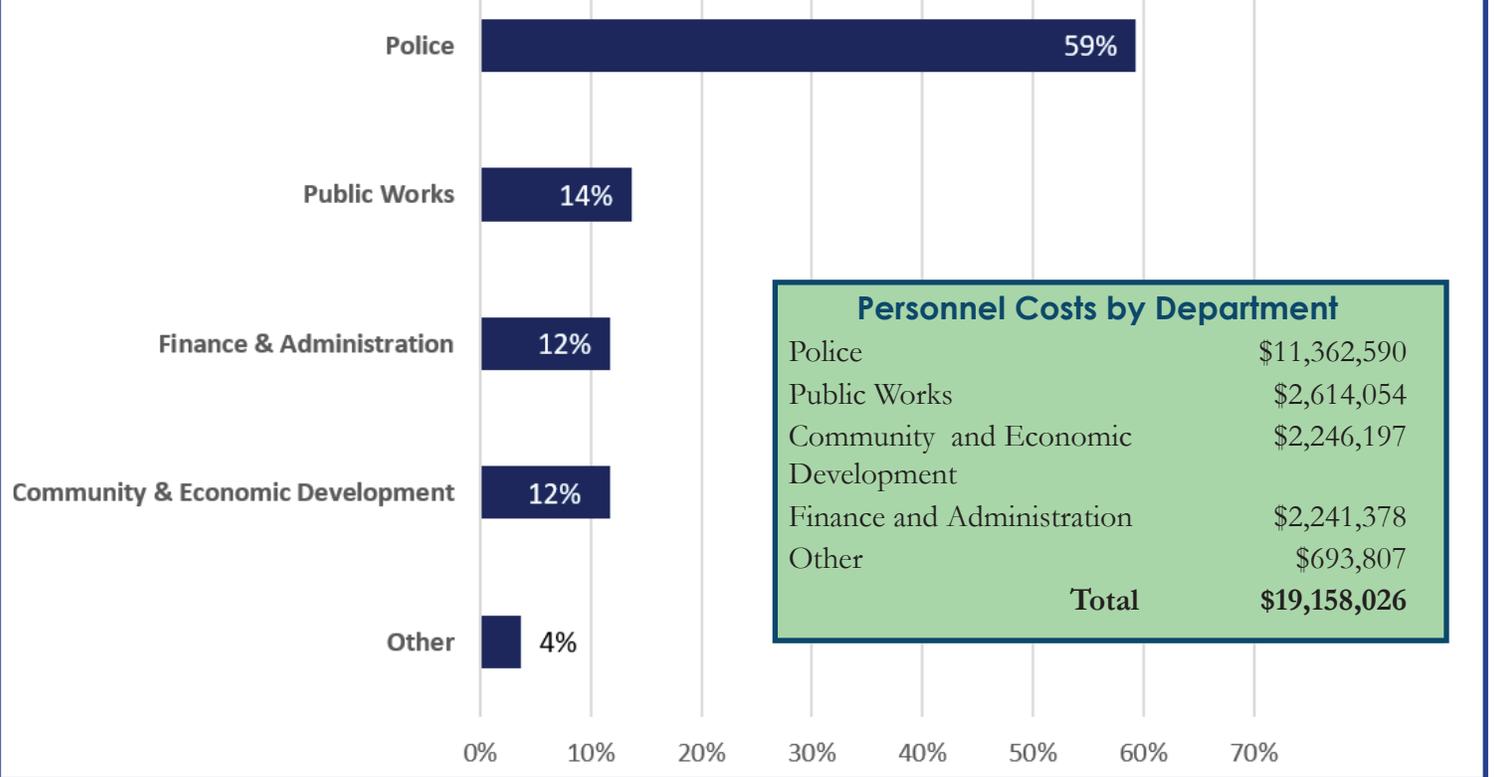
# General Fund

## Expenditures Budget by Object



Expenditures Budget by Object	
Personnel	\$19,158,026
Contractual	\$5,701,542
Commodities	\$1,138,403
Capital	\$256,500
<b>Total</b>	<b>\$26,254,471</b>

## Personnel Costs by Department



Personnel Costs by Department	
Police	\$11,362,590
Public Works	\$2,614,054
Community and Economic Development	\$2,246,197
Finance and Administration	\$2,241,378
Other	\$693,807
<b>Total</b>	<b>\$19,158,026</b>

# General Fund

## General Fund Five Year Projection Revenues and Expenditures 2023 to 2027

	REVENUES AND TRANSFERS				
	2023	2024	2025	2026	2027
Gaming taxes	6,500,000	6,650,000	6,650,000	6,650,000	6,650,000
Util taxes	4,950,000	5,098,500	5,251,455	5,408,999	5,571,269
Sales tax	4,700,000	4,841,000	4,986,230	5,135,817	5,289,891
Sales tax-Pub Safety	1,700,000	1,751,000	1,803,530	1,857,636	1,913,365
Road & Bridge	2,313,572	2,413,572	2,513,572	2,613,572	2,713,572
Lic, Permits	2,163,000	2,165,000	2,165,000	1,900,000	1,900,000
Investment income	750,000	765,000	780,300	795,906	811,824
Intergovtl	360,000	360,000	360,000	360,000	360,000
Cigarette taxes	53,000	53,000	53,000	53,000	53,000
Court	750,000	800,000	900,000	950,000	1,000,000
Other	145,000	145,000	145,000	145,000	145,000
Transfers (net)	2,318,549	100,000	100,000	100,000	100,000
	<b>26,703,121</b>	<b>25,142,072</b>	<b>25,708,087</b>	<b>25,969,929</b>	<b>26,507,921</b>

	EXPENDITURES			
	Personnel	Contractual	Capital	Expenditures
2023	19,158,026	5,701,542	256,500	26,254,471
2024	19,541,187	5,815,573	300,000	26,817,930
2025	19,932,010	5,931,884	300,000	27,348,289
2026	20,330,650	6,050,522	350,000	27,939,255
2027	20,737,263	6,171,532	400,000	28,541,040
Annual increase	2%	2%		

	Revenues	Expenditures	
2023	26,703,121	26,254,471	448,650
2024	25,142,072	26,817,930	(1,675,858)
2025	25,708,087	27,348,289	(1,640,202)
2026	25,969,929	27,939,255	(1,969,325)
2027	26,507,921	28,541,040	(2,033,119)

\*Negative amounts represent transfers from the Reserve Fund.

# Streetlight Fund

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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

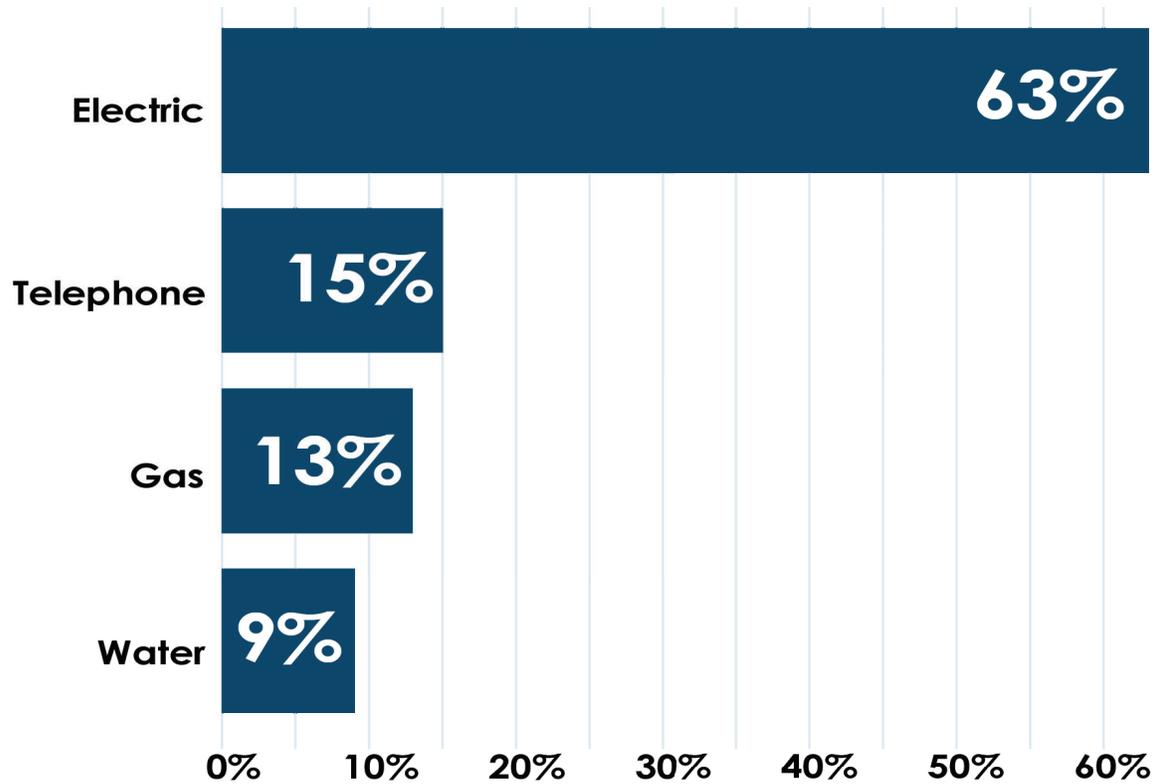
<b>Revenues</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>
<b>Utility Taxes:</b>				
Utility Tax - Electric	283,342	303,465	310,000	312,500
Utility Tax - Gas	57,194	56,881	70,000	75,000
Utility Tax - Telecommunications	72,724	71,991	65,000	63,000
Utility Tax - Water	43,227	43,244	43,000	44,500
<b>Total Revenue</b>	<b>456,487</b>	<b>475,581</b>	<b>488,000</b>	<b>495,000</b>

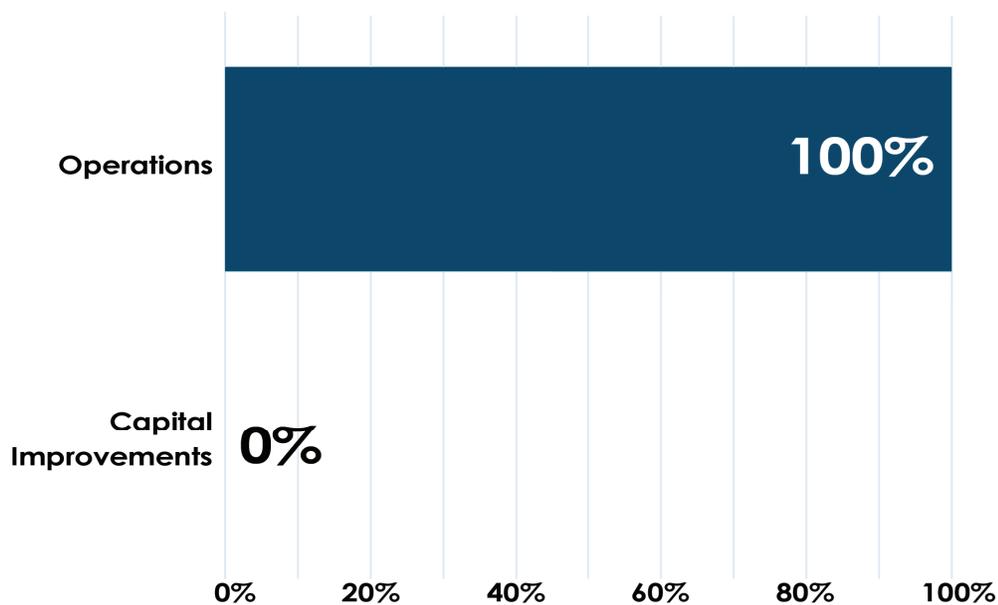
<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Projected</b>	<b>Projected</b>	<b>Budget</b>
Streetlights - Operations	435,879	436,556	463,500	492,200
Capital Improvements	-	-	-	-
<b>Total Expenditures</b>	<b>435,879</b>	<b>436,556</b>	<b>463,500</b>	<b>492,200</b>
<b>Transfer to Capital Improvements Fund</b>		<b>1,000,000</b>	<b>-</b>	<b>-</b>

# Streetlight Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



# Streetlight Fund

## Streetlight Fund Five Year Projection Revenues & Expenditures 2023-2027 (in thousands)

	2023	2024	2025	2026	2027
Revenues	495	505	515	525	536
Expenditures-Operations	(492)	(502)	(512)	(522)	(533)
Expenditures-Capital	(1)	(1)	(7)	(7)	(33)
Change in Fund balance	2	2	(4)	(4)	(30)
Beginning Fund balance	1,177	1,179	1,181	1,177	1,173
Ending Fund balance	1,179	1,181	1,177	1,173	1,144

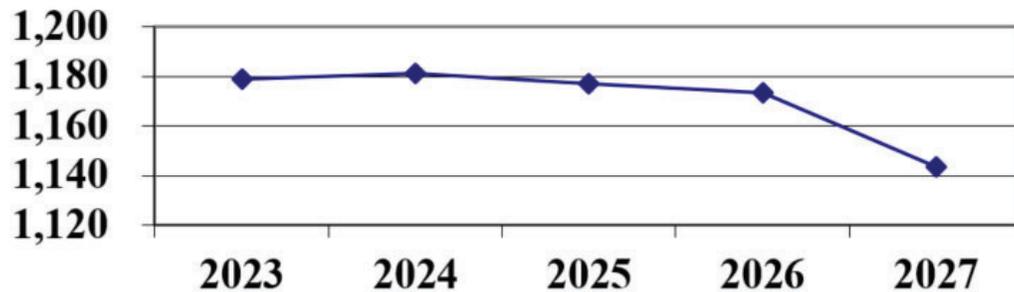
**Assumptions:**

Revenues increase 2% per year.

Operating expenditures increase 2% each year.

Capital expenditures per the 2023-2027 CIP.

### Projected Fund Balance



Fund Balance

# 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

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<b>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
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<b>Hotel/Motel Tax</b>	158,070	237,052	320,000	320,000
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Transfer from Reserve Fund	-	100,000	-	
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<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
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<b>Community Development</b>				
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Tourism	377,718	218,068	236,050	300,000
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# 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

<b>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
<b>Gaming Tax</b>		-	2,700,000	2,781,000
<b><u>Intergovernmental Revenues</u></b>				
Municipal Parks Commission	-	-	-	-
St Louis Community Foundation (Sustainability)		850,000	-	-
ROW Tree Replacement	14,000		-	-
Federal STP - Adie Road Rehabilitation				820,000
Federal STP-Fee Fee Road Rehabilitation	-	-	630,000	630,000
	<b>14,000</b>	<b>850,000</b>	<b>630,000</b>	<b>1,450,000</b>
<b><u>Other</u></b>				
Unspent encumbrances	353,733	-	-	-
Miscellaneous	-	-	-	-
	<b>353,733</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>367,733</b>	<b>850,000</b>	<b>3,330,000</b>	<b>4,231,000</b>

## **Transfers from other Funds:**

Transfer from Streetlight Fund	1,000,000
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<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Estimated</b>	<b>2023 Budget</b>
Capital Project Management	182,663	243,369	233,913	246,426
Stormwater capital projects	1,666,494	635,000	1,335,000	3,730,000
Concrete Slabs and Sidwalk Replacement Sidewalk Construction				
ADA Transition Plan				
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	335,930	2,270,332	3,240,000	3,820,000
<b>Total Expenditures</b>	<b>2,410,168</b>	<b>4,248,701</b>	<b>4,808,913</b>	<b>7,796,426</b>

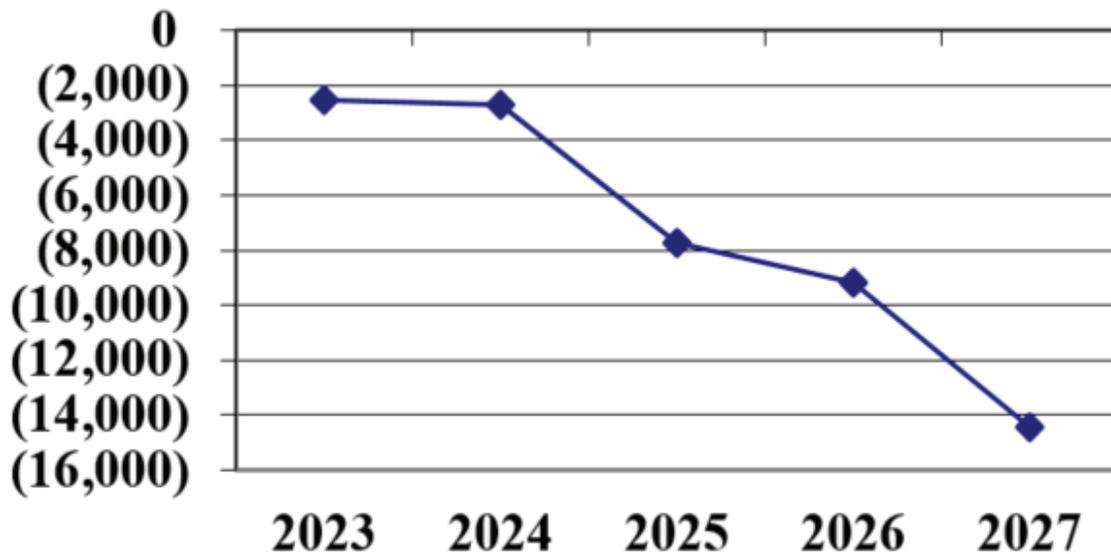
# Capital Improvement Fund

## Capital Improvement Fund Five Year Projection Revenues & Expenditures 2023-2027 (in thousands)

	2023	2024	2025	2026	2027
Revenues-Gaming taxes	2,781	2,850	2,850	2,850	2,850
Grants/contrib	1,450	-	-	-	-
Capital Proj Mgmt	(246)	(253)	(261)	(269)	(277)
Expenditures-Projects	(7,550)	(2,800)	(7,585)	(4,015)	(7,850)
Change in Fund balance	(3,565)	(203)	(4,996)	(1,434)	(5,277)
Beginning Fund balance	1,039	(2,526)	(2,729)	(7,725)	(9,159)
Ending Fund balance	(2,526)	(2,729)	(7,725)	(9,159)	(14,436)

Capital Project expenditures per the 2023-2027 CIP

### Projected Fund Balance



Fund Balance

# 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>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Interest	6,490	-	-	-
Intergovernmental Revenues	198,858	-	60,000	100,000
Transfer from General Fund	9,900	-	-	-
Sale of Capital Asset	-	-	-	-
<b>Total Revenues</b>	<b>215,247</b>	<b>-</b>	<b>60,000</b>	<b>100,000</b>

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Police	151,298	163,448	216,500	114,200
<b>Total Expenditures</b>	<b>151,298</b>	<b>163,448</b>	<b>216,500</b>	<b>114,200</b>

# Parks Fund

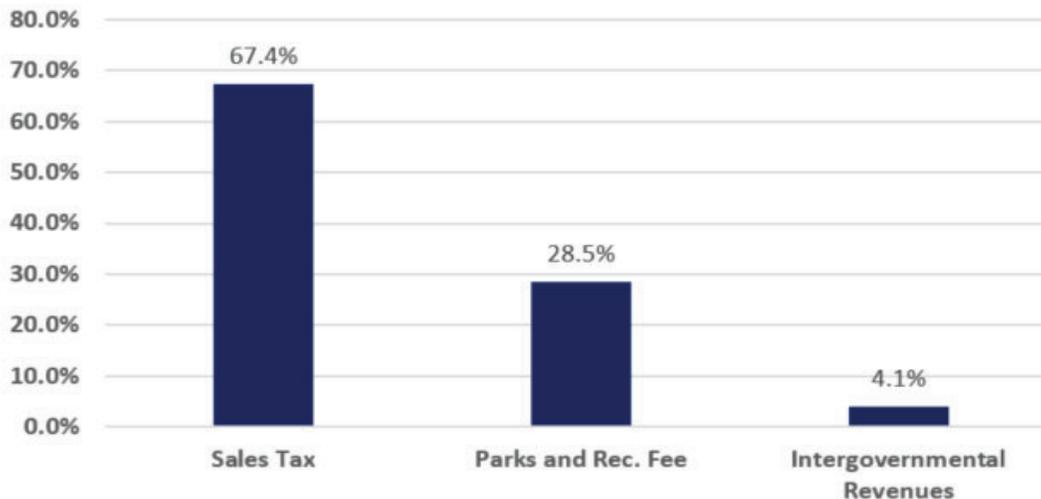


**The Parks Fund was established in 1996 to account for the revenues derived from a one-half cent sales tax approved by city voters in 1995. In previous years, the Parks Fund received 4% of Gaming tax revenues and shared the one-half cent sales tax with the Stormwater Fund. Effective 2015, city policy 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

<b>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Proposed</b>
<b>Sales Tax</b>	<b>4,163,097</b>	<b>4,289,765</b>	<b>4,650,000</b>	<b>4,743,000</b>
<b>User Fees</b>				
Aquaport	2,310	498,390	449,924	635,000
Sportport	87,613	87,614	88,000	88,000
Recreation	198,028	368,073	485,400	540,000
Community Center	448,335	631,725	690,000	745,000
<b>Total User Fees</b>	<b>736,286</b>	<b>1,585,802</b>	<b>1,713,324</b>	<b>2,008,000</b>
<b>Intergovernmental Revenues</b>	<b>210,527</b>	<b>-</b>	<b>525,000</b>	<b>286,000</b>
<b>Donations - Sustainability Center</b>			<b>-</b>	<b>-</b>
<b>Other Revenues</b>	<b>125,110</b>	<b>6,308</b>	<b>-</b>	<b>-</b>
<b>Total Park Fund Revenue</b>	<b>5,235,020</b>	<b>5,881,875</b>	<b>6,888,324</b>	<b>7,037,000</b>

Revenues - Where it comes from...



# Parks Fund

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b>Operations</b>				
Administration	128,970	21,844	130,000	164,624
Recreation Services	1,790,435	1,844,787	2,200,000	2,519,789
Community Center	892,474	899,327	900,000	1,055,098
Aquaport	39,705	601,500	575,000	741,456
Parks Maintenance	722,975	789,919	800,000	1,002,031
	<b>3,574,559</b>	<b>4,157,377</b>	<b>4,605,000</b>	<b>5,482,998</b>
<b>Other Capital Improvements</b>				
Aquaport renovations	4,890,889	139,704	-	-
Sustainability Center Phase II	-	-	-	-
Vago & Parkwood Playground Replacement	-	-	-	286,000
Playground Resurfacing				
Fee Fee Ballfields	-	93,902	384,000	-
	<b>4,890,889</b>	<b>233,607</b>	<b>384,000</b>	<b>286,000</b>
<b>Total Park Fund Expenditures</b>	<b>8,465,448</b>	<b>4,390,984</b>	<b>4,989,000</b>	<b>5,768,998</b>
<b>Transfers to Other Funds:</b>				
Transfer to Ice Center Fund	150,000	175,000	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>1,235,000</b>	<b>1,260,000</b>	<b>1,260,000</b>	<b>1,260,000</b>
<b>Total Expenditures and Transfers</b>	<b>9,700,448</b>	<b>5,650,984</b>	<b>6,249,000</b>	<b>7,028,998</b>

# Parks Fund

## Parks Fund Five Year Projection Revenues & Expenditures 2023-2027 (in thousands)

	2023	2024	2025	2026	2027
Revenues-Sales tax	4,743	4,838	4,935	5,033	5,134
Revenues-Recreation	1,285	1,650	1,675	1,700	1,750
Revenues-Aquaport	635	635	635	635	635
Grants (related to Capital)	286	450	500	450	500
Revenues-Other	88	67	67	67	67
<b>Total revenues</b>	<b>7,037</b>	<b>7,640</b>	<b>7,812</b>	<b>7,885</b>	<b>8,086</b>
Expenditures-Parks & Rec	(5,483)	(5,647)	(5,817)	(5,991)	(6,171)
Capital Improvements	(286)	(550)	(450)	(575)	(575)
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	8	182	285	59	80
Beginning Fund balance	3,662	3,670	3,852	4,137	4,196
Ending Fund balance	3,670	3,852	4,137	4,196	4,276

Assumptions:

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

Sales tax increases 2% per year in 2024-2027

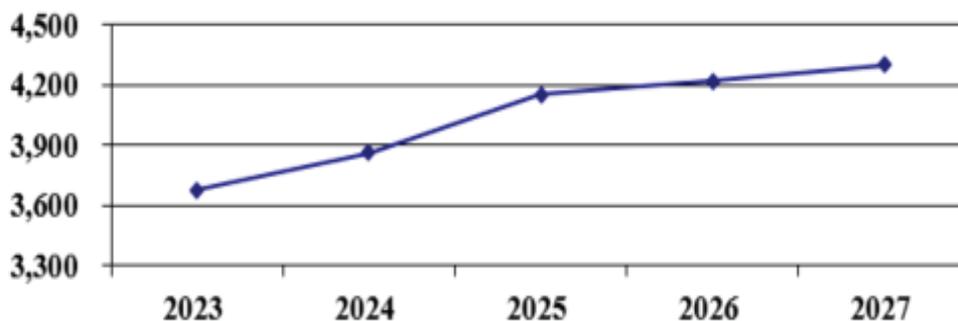
Recreation revenues average \$1.68m from 2024 to 2026. (based on 2019 level)

Expenditures for operations increase 3% each year.

Capital expenditures per Capital Improvement Plan.

Community Center debt service is funded by Parks Fund.

### Projected Fund Balance - (in thousands)



Fund Balance

# 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

<b>Sources</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budget</b>
Transfer from General Fund***	97,129.00	1,622,306	193,722	448,650
Repayment of Advance to Ice Center	-	1,000,000		
<b>Total Transfers In</b>	<b>97,129.00</b>	<b>2,622,306</b>	<b>193,722</b>	<b>448,650</b>

<b>Other Uses</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimated</b>	<b>Proposed</b>
Advance to Ice Center	-	-	-	-
Transfer to General Fund***	-	-	-	-
Transfer to Tourism Fund	-	100,000		
Transfer to Ice Center Fund-Construction*	-	-	-	-
Transfer to Ice Center Subordinate Bonds***	-	-	-	344,000
Transfer to Ice Center Fund-Financing Agreement**	6,261,450	625,000	625,000	625,000
<b>Total Transfers Out</b>	<b>6,261,450</b>	<b>725,000</b>	<b>625,000</b>	<b>969,000</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, backstop the debt service reserve up to \$625,000 of bonds issued for the construction of the Ice Center

\*\*\*Assumes use of \$3.3M of federal assistance from American Rescue Plan for trash hauling.

# Reserve Fund

## Reserve Fund Five Year Projection 2023-2027 (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:**

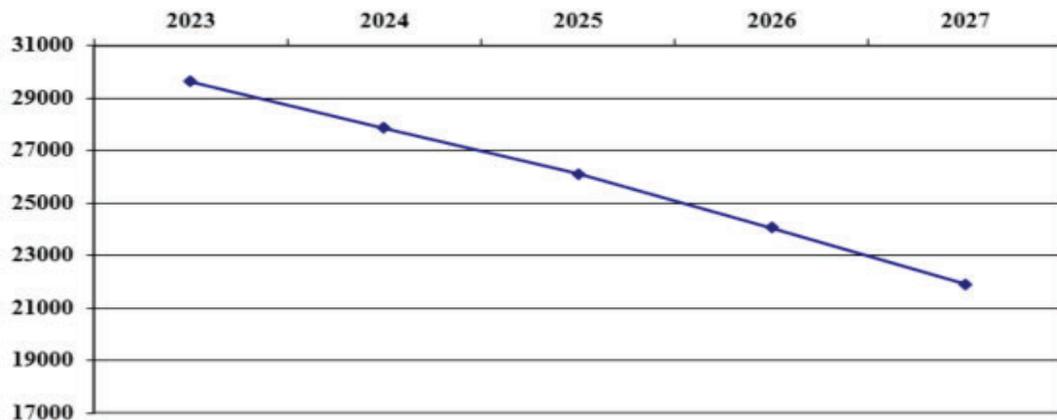
	2023	2024	2025	2026	2027
Contingency needs	0	(100)	(100)	(100)	(100)
Transfer from(to) General Fund*	449	(1,676)	(1,640)	(1,969)	(2,033)
Change in Fund balance	449	(1,776)	(1,740)	(2,069)	(2,133)
Beginning Fund balance	29,181	29,630	27,854	26,114	24,045
<b>Ending Fund balance</b>	<b>29,630</b>	<b>27,854</b>	<b>26,114</b>	<b>24,045</b>	<b>21,912</b>

\*Annual surplus/deficit in the General Fund.

**Assuming a maximum backstop payment of \$625,000 and subordinate bond payment is required each year:**

	2023	2024	2025	2026	2027
Beginning Fund balance (adjusted)	29,181	28,661	25,900	23,165	20,082
Change in Fund balance (above)	449	(1,776)	(1,740)	(2,069)	(2,133)
Backstop to Ice Center debt	(625)	(625)	(625)	(625)	(625)
Backstop to Ice Center debt (subordinate bonds)	(344)	(360)	(370)	(389)	(402)
<b>Ending Fund balance</b>	<b>28,661</b>	<b>25,900</b>	<b>23,165</b>	<b>20,082</b>	<b>16,922</b>

### Projected Fund Balance ( No Backstop payments)



Fund Balance

# 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

<b>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Intergovernmental Revenues	-	2,719,666	2,772,080	-
<b>Total Revenues</b>	-	2,719,666	2,772,080	-

<b>Transfers</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Transfer to General Fund*	-	1,464,354	1,808,843	2,218,549
<b>Total Transfers</b>	-	1,464,354	1,808,843	2,218,549

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

# Sewer Lateral Fund

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**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

<b>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Sewer Lateral Fees	371,985	374,396	375,000	375,000
<b>Total Revenues</b>	<b>371,985</b>	<b>374,396</b>	<b>375,000</b>	<b>375,000</b>

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b>Public Works</b>				
Sewer Lateral	284,175	244,225	270,000	266,133

# 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>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
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<b>Intergovernmental</b>	4,608	2,420	7,000	7,000
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<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
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<b>Police</b>	13,999	11,610	20,100	5,800
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# 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>Revenues</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Incremental taxes	231,231	313,247	325,000	332,000
<b>Total Revenues</b>	<b>231,231</b>	<b>313,247</b>	<b>325,000</b>	<b>332,000</b>

**Other Sources:**

Sale of TIF Property	349,490	-		-
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<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Economic Development	249,970	498,719	150,000	150,000
<b>Total Expenditures</b>	<b>249,970</b>	<b>498,719</b>	<b>150,000</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

<b>Revenues</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>

## Revenues

Incremental taxes	1,682,364	871,648	1,083,103	1,158,000
Special District Revenues	1,547,360	494,051	1,500,000	1,512,000
Investment Income	8,830	223	7,000	10,000
<b>Total Revenues</b>	<b>3,238,554</b>	<b>1,365,922</b>	<b>2,590,103</b>	<b>2,680,000</b>

## Other Sources:

Issuance of Notes	-	-	-	-
Issuance of Bonds	20,355,000	-	-	-

<b>Expenditures</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>	<b>Budget</b>

## Expenditures:

Economic Development	-	-	-	-
Payments to MHFPD	-	-	-	-
Trustee Fees/Contractual	3,848	-	-	-
Debt Service	3,720,866	1,836,931	2,800,000	2,600,000
<b>Total Expenditures</b>	<b>3,724,715</b>	<b>1,836,931</b>	<b>2,800,000</b>	<b>2,600,000</b>

## Other Uses:

Bond Refunding	21,012,214
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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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Business licenses (billboards)	9,000	19,125	20,000	16,000
			-	-
<b>Total Revenues</b>	<b>9,000</b>	<b>19,125</b>	<b>20,000</b>	<b>16,000</b>

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
<b>Parks and Recreation</b>				
Beautification	3,155	3,740	10,400	15,000

# 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>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Transfer from Parks Fund	985,000	985,000	985,000	985,000
Investment Interest	5	5	4	5
<b>Total Transfers</b>	<b>985,005</b>	<b>985,005</b>	<b>985,004</b>	<b>985,005</b>

<b>Expenditures</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Projected</b>	<b>2023 Budget</b>
Principal	650,000	665,000	675,000	690,000
Interest	327,233	314,083	300,683	286,860
Trustee Fees	6,813	2,279	2,279	2,300
<b>Total Expenditures</b>	<b>984,046</b>	<b>981,362</b>	<b>977,962</b>	<b>979,160</b>