



All Funds - Summary

This section provides a summary and combined view of all funds included in the 2024 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 2024	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Proposed
REVENUES:					
General	23,512,937	24,774,484	25,196,151	25,666,815	27,092,679
Streetlight	456,487	475,581	503,505	518,000	528,800
Tourism	158,070	237,052	304,027	320,000	320,000
Capital Improvement	14,000	850,000	2,590,092	3,417,000	3,770,000
Police Forfeiture	205,347	1,652	27,092	10,000	25,000
Parks	5,235,020	5,881,875	8,148,641	7,377,387	7,836,830
Reserve	-	-	-	-	-
American Rescue Plan Fund***	-	1,464,354	1,809,505	2,218,549	-
Sewer Lateral	371,985	374,396	366,309	370,900	375,000
Police Training	4,608	2,420	-	7,000	7,000
Beautification	9,000	19,125	7,754	18,434	16,000
Community Center DSF	5	5	4	4,000	4,000
Dorsett Road TIF	231,231	313,247	250,587	332,000	332,000
Westport Plaza TIF	3,238,554	1,365,922	3,502,181	3,750,000	3,416,597
TOTAL	33,437,245	35,760,115	42,705,848	44,010,085	43,723,906

EXPENDITURES:	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Proposed
General	23,416,291	23,153,830	24,036,040	26,905,763	28,264,600
Streetlight	435,879	436,556	463,500	492,200	506,100
Tourism	377,718	218,068	236,050	300,000	300,000
Capital Improvement	2,313,827	2,734,645	4,808,913	5,071,055	4,183,557
Police Forfeiture	151,298	163,448	198,954	90,000	37,300
Parks	8,715,448	4,665,984	5,243,459	6,473,045	6,261,368
Reserve	-	-	-	-	-
American Rescue Plan Fund***	-	-	-	-	-
Sewer Lateral	284,175	244,225	220,936	270,000	270,000
Police Training	13,999	11,610	11,227	6,196	2,700
Beautification	3,155	3,740	5,200	5,000	9,000
Community Center Debt Service	984,046	981,362	977,962	979,160	979,156
Dorsett Road TIF	249,970	498,719	88,025	600,000	150,000
Westport Plaza TIF	3,724,715	1,985,338	1,496,104	3,330,086	2,705,500
South Heights TIF**	-	-	-	-	-
TOTAL	40,670,522	35,097,524	37,786,370	44,522,505	43,669,281

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	Strlght	Capital Imprv	Parks	Reserve	ComCtr DSF	Other	
<u>REVENUES</u>								
Gaming Tax	6,885	-	2,950	-	-	-	-	9,835
Utility Taxes	5,288	529	-	-	-	-	-	5,817
Sales Tax	5,356	-	-	5,284	-	-	-	10,640
Sales Tax-Prop P	1,860	-	-	-	-	-	-	1,860
Marijuana Sales Tax	250	-	-	-	-	-	-	250
Cigarette Tax	48	-	-	-	-	-	-	48
Road and Bridge Taxes	2,557	-	-	-	-	-	-	2,557
Hotel/Motel Tax	-	-	-	-	-	-	320	320
Licenses, Permits, and Fees	1,988	-	-	-	-	-	16	2,004
Municipal Court	950	-	-	-	-	-	-	950
Investment Income	900	-	-	-	-	4	165	1,069
Intergovernmental Revenues/Donations	371	-	820	89	-	-	32	1,312
Recreation Program Fees	-	-	-	2,464	-	-	-	2,464
Sewer Lateral Fees	-	-	-	-	-	-	375	375
Incremental Taxes	-	-	-	-	-	-	3,584	3,584
Other Revenue	639	-	-	-	-	-	-	639
TOTAL REVENUES	27,092	529	3,770	7,837	-	4	4,492	43,724
<u>EXPENDITURES</u>								
Executive/Legislative	221	-	-	-	-	-	-	221
Administrative	4,071	-	-	-	-	-	-	4,071
Finance	691	-	-	-	-	-	-	691
Community Development	2,215	-	-	-	-	-	-	2,215
Economic Development	365	-	-	-	-	-	556	921
Public Works	5,777	507	4,184	-	-	-	270	10,738
Police	13,709	-	-	-	-	-	40	13,749
Municipal Court	417	-	-	-	-	-	-	417
Parks and Recreation	613	-	-	6,261	-	-	9	6,883
Human Services	185	-	-	-	-	-	-	185
Debt Service	-	-	-	-	-	979	2,600	3,579
TOTAL EXPENDITURES	28,264	507	4,184	6,261	-	979	3,475	43,670
Excess(deficiency) of revenues over(under) expenditures	(1,172)	22	(414)	1,576	-	(975)	1,017	54
Other financing sources(uses):								
Transfer to Community Center DSF				(985)		985		-
Advance repayment from Ice Center						-		-
Operating transfers in (out):	-					-		-
Operating transfers in (out):	1,172			(275)	(1,697)			(800)
Change in Fund Balance -2024	-	22	(414)	316	(1,697)	10	1,017	(746)
Fund Balance January 1, 2024	-	1,210	2,200	4,689	31,570	40	6,553	46,262
Fund Balance December 31, 2024	-	1,232	1,786	5,005	29,873	50	7,570	45,516

*Fund Names

General=General Fund
Strlght=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	-	-	-	16	-	-	-	-	16
Intergovernmental Revenues	-	-	25	-	-	7	-	-	32
Sewer Lateral Fees	-	-	-	-	375	-	-	-	375
Incremental /Special District Taxes	-	-	-	-	-	-	332	3,252	3,584
Other	-	-	-	-	-	-	-	165	165
TOTAL REVENUES	320	-	25	16	375	7	332	3,417	4,492
EXPENDITURES									
Community & Economic Development	300	-	-	-	-	-	150	106	556
Public Works	-	-	-	-	270	-	-	-	270
Police	-	-	37	-	-	3	-	-	40
Parks and Recreation	-	-	-	9	-	-	-	-	9
Human Services	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	2,600	2,600
TOTAL EXPENDITURES	300	-	37	9	270	3	150	2,706	3,475
Excess(deficiency) of revenues over(under) expenditures	20	-	(12)	7	105	4	182	711	1,017
Other financing sources(uses):	-	-	-	-	-	-	-	-	-
Operating transfers in (out):	-	-	-	-	-	-	-	-	-
Change in Fund Balance -2024	20	-	(12)	7	105	4	182	711	1,017
Fund Balance January 1, 2024	5	-	34	69	1,280	5	365	4,795	6,553
Fund Balance December 31, 2024	25	-	22	76	1,385	9	547	5,506	7,570

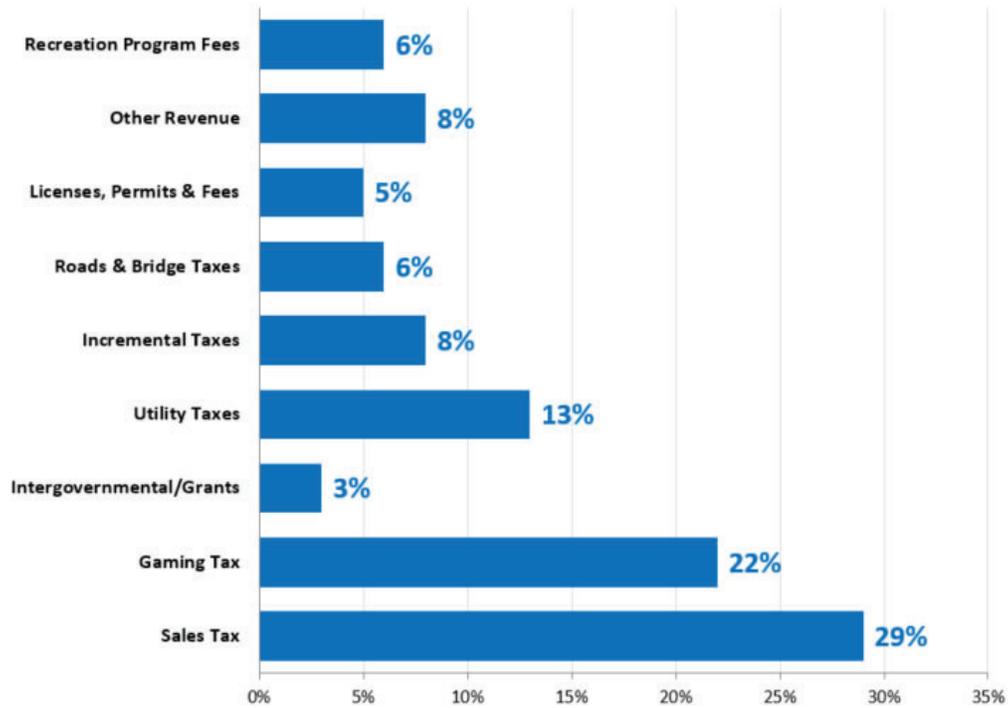
***Fund Names:**

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

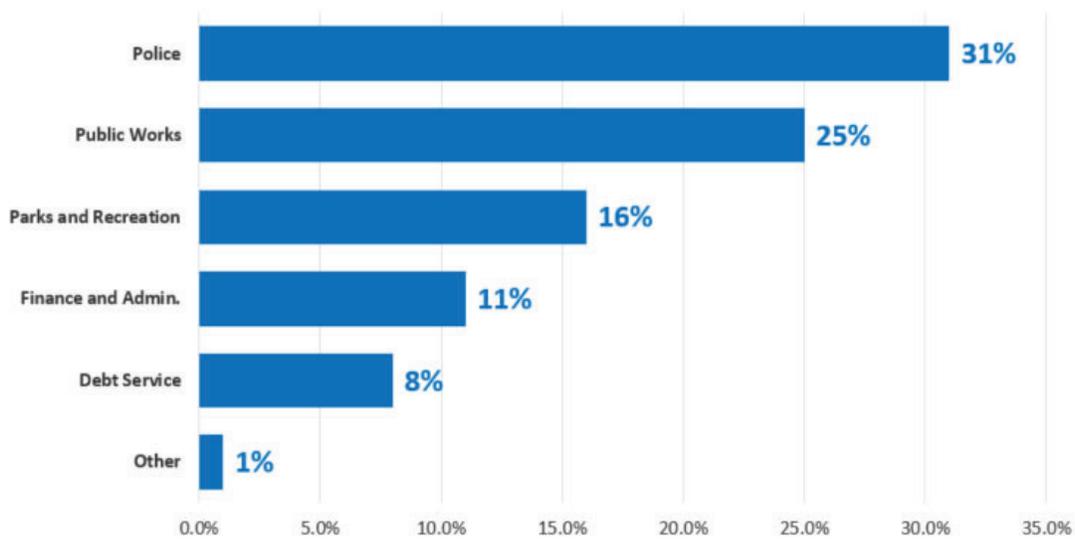
Pol Trg=Police Training Fund
 Westport Plaza TIF=Westport Plaza Tax Increment Financing Fund
 Dorsett TIF=Dorsett Road Tax Increment Financing Fund
 ARPA=American Rescue Plan Fund

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 2024

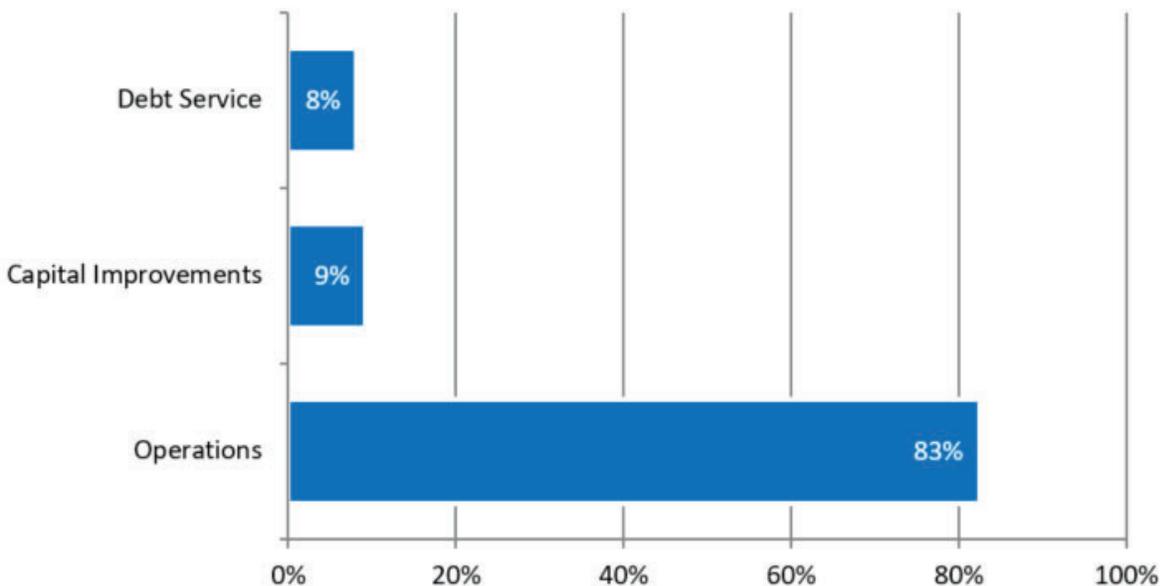
Fund	Operations(2)	Capital		Total
		Improvements	Debt Service	
General	28,264,600			28,264,600
Streetlight	506,100	-		506,100
Tourism	300,000			300,000
Capital Improvement	213,557	3,970,000		4,183,557
Police Forfeiture	37,300			37,300
American Rescue Plan	-			-
Police Training	2,700			2,700
Parks	6,172,368	89,000		6,261,368
Reserve(1)	-			-
Sewer Lateral	270,000			270,000
Beautification	9,000			9,000
Community Center DSF	-		979,156	979,156
Dorsett Road TIF	150,000			150,000
Westport Plaza TIF	105,500		2,600,000	2,705,500
TOTAL	36,031,125	4,059,000	3,579,156	43,669,281

(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



Personnel Schedule - All Departments

	Position Title	2022 Actual	2023 Authorized	2024 Requested
<u>Administration</u>				
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	2.00
	Marketing Assistant	0.00	0.00	1.00
	Intern	0.25	0.25	0.25
		2.25	2.25	4.25
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
		4.00	4.00	4.00
	TOTAL ADMINISTRATION	14.50	14.50	16.50
<u>Finance</u>				
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	1.00	1.00	1.00
		4.00	4.00	4.00
	TOTAL FINANCE	4.00	4.00	4.00

Personnel Schedule - All Departments

	Position Title	2022 Actual	2023 Authorized	2024 Requested
<u>Community Development</u> Planning & Zoning	Director of Community Development	1.00	1.00	1.00
	City Planner	1.00	1.00	1.00
	Planner I	1.00	0.00	0.00
	Social Worker	1.00	1.00	1.00
	Intern	0.25	0.25	0.25
			4.25	3.25
Inspections	Building Commissioner	1.00	1.00	1.00
	Deputy Building Commissioner	1.00	2.00	1.00
	Plans Examiner	1.00	1.00	1.00
	Building Inspector II	4.00	4.00	4.00
	Building Inspector I	2.00	3.00	4.00
	Code Enforcement Officer	2.00	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	17.00
	TOTAL COMMUNITY DEVELOPMENT	19.25	20.25	20.25
<u>Economic Development</u> 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
	TOTAL ECONOMIC DEVELOPMENT	2.00	2.00	2.00
<u>Public Works</u> Engineering and Administration	Director of Public Works	1.00	1.00	1.00
	Project Manager	1.00	1.00	1.00
	Engineering Manager	1.00	0.00	0.00
	Executive Assistant	1.00	1.00	1.00
		4.00	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	2022 Actual	2023 Authorized	2024 Requested
Capital Projects	Engineer	1.00	1.00	0.00
	Construction Inspector	1.00	1.00	1.00
	Engineering Technician	0.00	0.00	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
TOTAL PUBLIC WORKS		30.00	29.00	29.00
<u>Police</u>				
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	4.00	4.00
	Corporal	4.00	4.00	4.00
	Police Officer	36.00	36.00	36.00
		50.00	49.00	49.00
Investigations	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	1.00	2.00	2.00
	Lead Detective	2.00	2.00	2.00
	Police Officer	14.00	14.00	14.00
	Crime Analyst	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00
	20.00	21.00	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	8.00	8.00
	Bailiff	0.60	0.60	0.60
		10.60	11.60	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
TOTAL POLICE		99.90	100.90	100.90

Personnel Schedule - All Departments

		2022 Actual	2023 Authorized	2024 Requested
<u>Municipal Court</u>	Position Title			
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
	TOTAL MUNICIPAL COURT	3.80	3.80	3.80
<u>Parks and Recreation</u>				
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	5.00	5.00	5.00
	Customer Relations Aide	5.00	4.50	4.65
	Aquatic Supervisor	1.00	1.00	1.00
	Head Lifeguard	2.40	2.40	2.68
	Lifeguard	6.11	6.11	5.87
	Private Swim Instructor	0.10	0.10	0.10
	Swim Instructor	1.11	1.11	0.93
	Building Supervisor	0.20	0.20	0.20
	Play Center Attendant	2.00	1.00	0.82
	Personal Trainer	0.53	0.53	0.70
	Fitness Center Attendant	3.50	2.81	2.62
	Specialty Instructors	1.98	2.54	1.10
	Special Event Assistant	0.05	0.17	0.10
	Program Director	0.90	0.19	0.26
	Preschool Leader	1.94	3.04	2.28
	Park Attendant	0.06	0.06	0.06
	Sports Official	0.03	0.17	0.17
	Scorekeeper	0.00	0.51	0.81
	Camp Staff	1.37	1.63	1.46
	Camp Assistant Director	0.00	0.00	0.19
	Inclusion Assistant	0.70	0.72	0.71
	Bus Driver	0.87	0.82	1.10
	Senior Aide	0.32	0.17	0.11
	Recreation Assistant	2.00	0.00	0.00
		46.17	43.78	41.92

Personnel Schedule - All Departments

	Position Title	2022 Actual	2023 Authorized	2024 Requested
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	4.00
	Maintenance Aide	3.25	3.25	3.25
		8.25	8.25	9.25
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	0.30	0.30	0.25
	Aquaport Assistant Pool Manager	0.66	0.66	0.51
	Head Lifeguard	1.49	1.49	1.20
	Lifeguard	6.81	6.10	6.50
	Slide Attendant	2.61	2.00	1.50
	Lead Concessions Attendant	0.42	0.42	1.00
	Concession Attendant	1.32	1.35	1.50
	Lead Front Desk Attendant	0.44	0.44	0.40
	Front Desk Attendant	1.48	1.48	1.13
	Aquaport Grounds Crew	0.64	0.64	0.00
		16.17	14.88	13.99
Parks Maintenance	Superintendent of Parks	1.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Maintenance Worker	4.00	5.00	5.00
	Maintenance Aide (Part-Time)	2.20	2.20	2.20
		8.20	9.20	9.20
TOTAL PARKS AND RECREATION		83.79	81.11	79.36
TOTAL PERSONNEL (FTE)		257.24	255.56	255.81

Numbers reflect full-time equivalent positions

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

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Gaming Taxes	5,704,191	8,066,951	6,043,547	6,500,000	6,885,000
Utility Taxes:					
Utility Taxes - Electric	2,833,416	3,034,648	3,260,902	3,300,000	3,400,000
Utility Taxes - Gas	571,939	568,810	685,058	800,000	808,000
Utility Taxes - Telecommunications	727,244	677,376	617,161	600,000	600,000
Utility Taxes - Water	432,275	471,193	473,938	480,000	480,000
	4,564,874	4,752,028	5,037,059	5,180,000	5,288,000
Marijuana Sales Tax	-	-	-	25,000	250,000
Sales Tax-1%	4,106,089	4,204,410	5,415,706	5,200,000	5,356,000
Sales Tax-Public Safety	1,429,749	1,565,023	1,730,637	1,810,000	1,860,000
Cigarette Tax	57,347	52,913	45,531	45,315	48,000
Road and Bridge Taxes:					
Motor Fuel Tax	693,596	753,031	834,480	900,000	930,000
Motor Vehicle Tax	384,424	434,888	484,613	430,000	435,000
County Road Refund	1,011,439	1,038,114	1,136,078	1,192,000	1,192,000
	2,089,459	2,226,033	2,455,171	2,522,000	2,557,000
Licenses, Permits, and Fees:					
Business Licenses	583,223	548,970	601,623	600,000	615,000
Plan Review Fees	54,900	78,301	121,124	60,000	60,000
Police Fees	8,341	9,143	11,166	12,000	12,000
Cable TV Franchise Fees	311,157	303,015	231,641	305,000	305,000
Reoccupancy Permits	184,106	252,117	233,066	251,500	245,000
Reimb. From Developers	432	-	(1,129)	-	-
Reimb of Code Abatement Costs	28,761	7,534	1,348	1,000	1,000
Building Permits	755,250	1,071,092	1,570,496	1,000,000	750,000
	1,926,170	2,270,170	2,769,335	2,229,500	1,988,000
Municipal Court:					
Court Fines and Fees	494,807	548,534	765,305	850,000	950,000
Investment Income:					
Interest on Investments	624,344	295,386	434,014	800,000	900,000
Intergovernmental Revenues:					
CARES Act	1,889,277	-	-	-	-
Grants/Reimbursements	369,995	292,303	351,369	360,000	371,000
	2,259,272	292,303	351,369	360,000	371,000
Other:					
Charter Settlement Proceeds	-	-	-	-	494,679
Insurance Reimbursement	57,228	242,523	108,403	-	-
Police Services-Special Events	2,270	10,730	14,073	15,000	15,000
Sale of Surplus Property	68,614	45,543	3,130	50,000	50,000
SLAIT Dividend	52,372	154,873	-	50,000	50,000
Miscellaneous	76,151	47,064	22,871	30,000	30,000
	256,635	500,733	148,477	145,000	639,679
Total Revenue	23,512,937	24,774,484	25,196,151	25,666,815	27,092,679
Transfers from other funds:					
Park Fund	100,000	100,000	100,000	100,000	100,000
Westport TIF	-	16,883	-	-	-
American Rescue Plan Fund	-	1,464,354	1,809,505	2,218,549	-
	100,000	1,581,237	1,909,505	2,318,549	100,000
	23,612,937	26,355,721	27,105,655	27,985,364	27,192,679

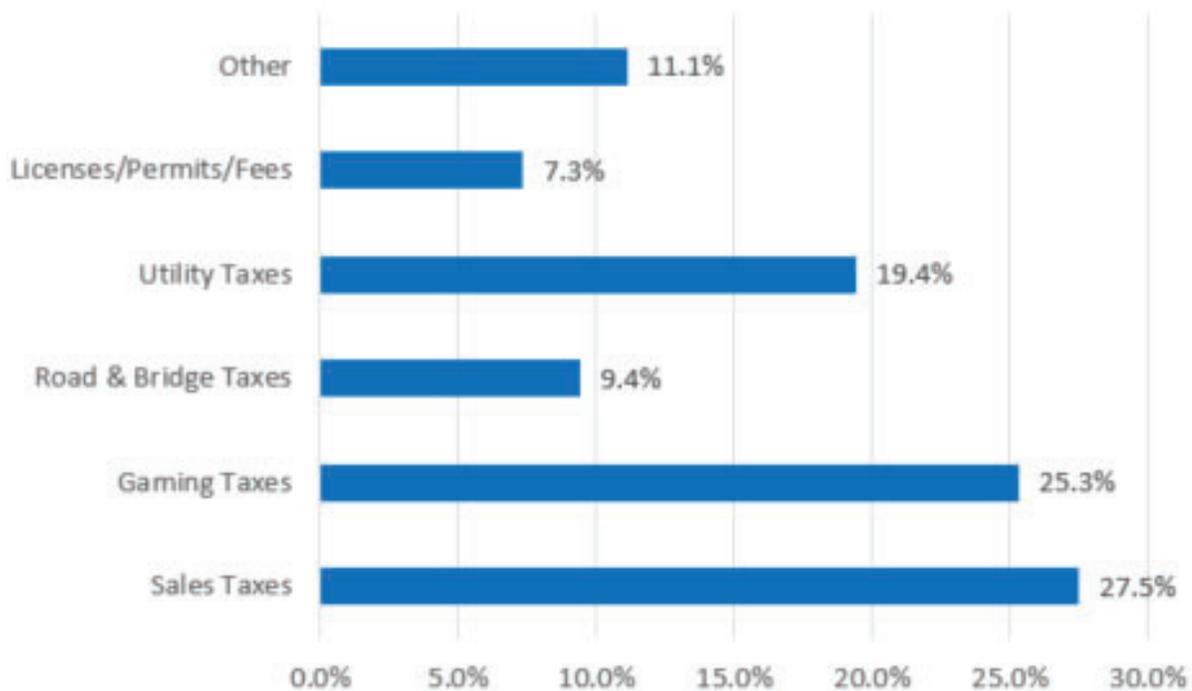
General Fund

Expenditure Budget - by Program

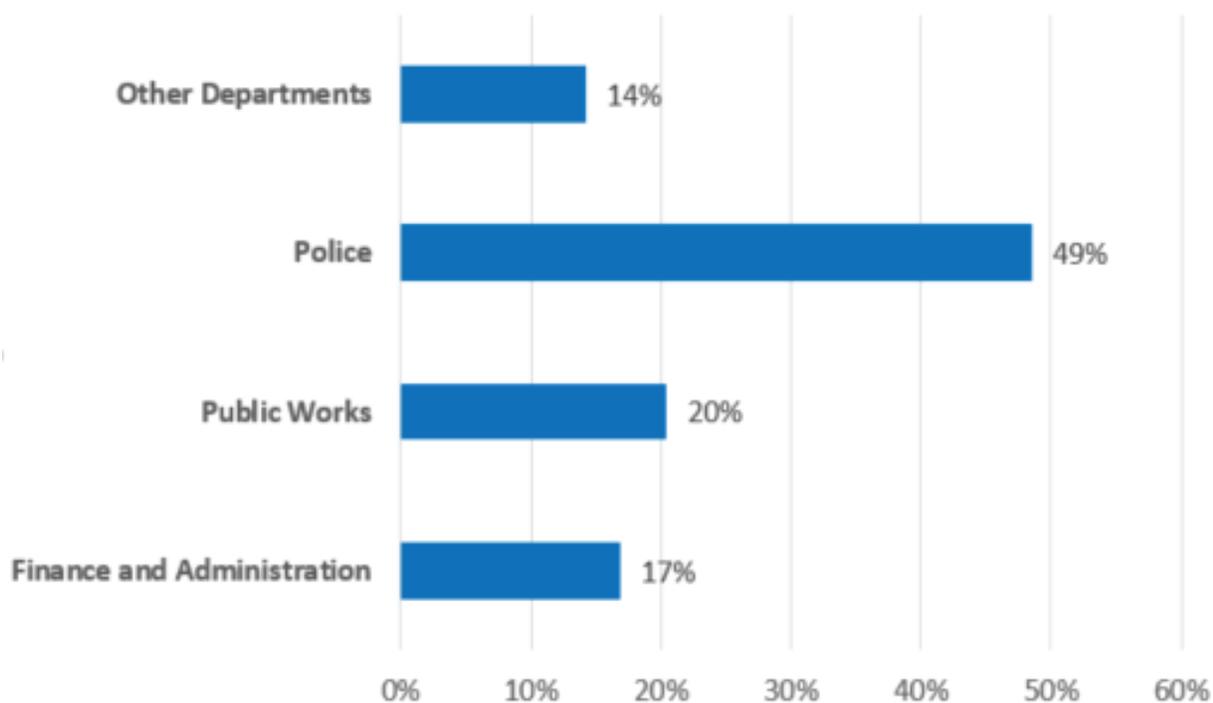
	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Executive/Legislative					
Mayor's Office	17,968	33,225	35,749	44,356	55,356
City Council	128,626	128,317	128,087	162,026	165,976
	146,594	161,543	163,836	206,382	221,332
Administration					
City Clerk's Office	385,693	389,805	434,509	439,452	484,728
Legal Services	365,461	275,416	368,871	351,569	360,515
City Administrator's Office	481,778	279,625	240,005	260,892	283,282
Human Resources	356,603	346,882	355,575	353,055	384,587
Communications	223,262	199,186	251,640	286,035	515,982
Central Services	72,764	77,191	83,107	86,000	101,750
Risk Management	464,908	628,250	442,381	530,000	551,000
Information Technology	987,340	916,640	1,039,010	1,185,153	1,389,322
	3,337,810	3,112,995	3,215,098	3,492,156	4,071,166
Finance					
Finance	514,975	501,348	486,195	643,618	690,637
	514,975	501,348	486,195	643,618	690,637
Community Development					
Planning & Zoning	353,534	286,910	338,428	345,106	398,145
Inspections	1,455,928	1,412,919	1,471,451	1,548,963	1,816,927
	1,809,462	1,699,829	1,809,879	1,894,069	2,215,072
Economic Development					
Economic Development	211,291	213,425	250,126	342,520	365,491
Public Works					
Engineering/Administration	376,880	383,172	257,755	404,038	419,455
Roads and Bridges	1,684,197	1,671,813	2,036,070	2,691,743	2,191,487
Stormwater	593,266	604,791	616,154	633,414	656,369
Solid Waste	1,701,234	1,757,225	1,809,505	1,874,000	1,923,300
Vehicle & Equipment Maintenance	489,269	515,159	655,783	571,544	585,885
	4,844,846	4,932,159	5,375,267	6,174,739	5,776,496
Police					
Police Administration	395,253	379,294	413,282	400,877	460,212
Patrol Services	6,013,651	5,883,721	5,935,140	6,668,589	6,919,996
Investigations	1,693,193	1,684,942	2,515,699	2,757,354	2,966,881
Communications	1,209,747	1,192,250	1,267,162	1,389,608	1,504,393
Community Services	1,099,556	1,316,877	1,314,688	1,555,400	1,625,563
Record Room	198,755	185,842	172,286	223,088	232,334
Community Response Unit	916,989	811,613	3,370	-	-
	11,527,144	11,454,540	11,621,628	12,994,916	13,709,379
Municipal Court					
Municipal Court	348,672	346,743	365,525	393,777	416,586
Parks and Recreation					
Government Center Maintenance	492,712	556,584	572,975	583,586	613,441
Human Services					
	182,786	174,664	175,512	180,000	185,000
Total Expenditures	23,416,291	23,153,830	24,036,040	26,905,763	28,264,600

General Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



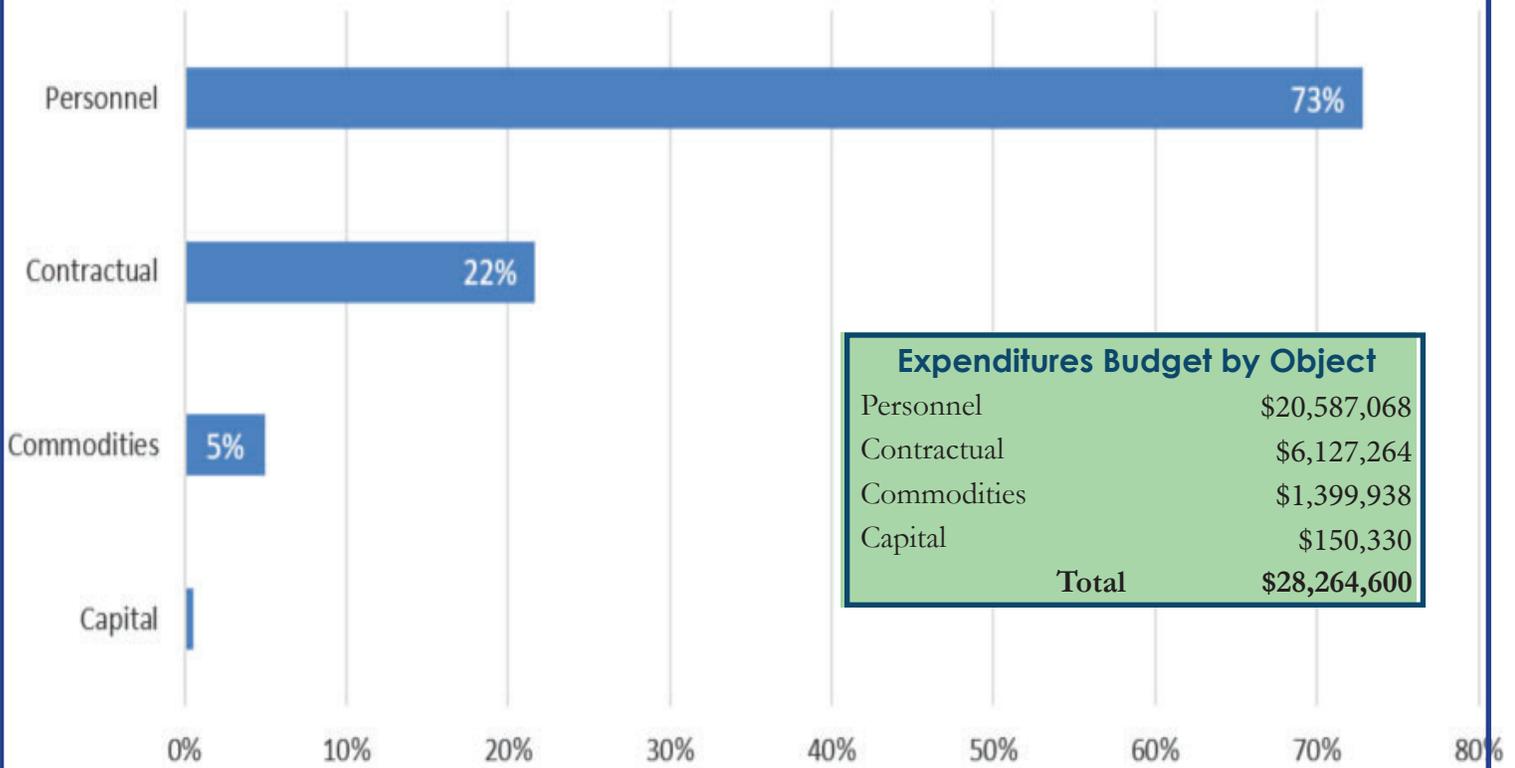
General Fund

Expenditure Budget - by Object of Expenditure

	Personnel	Contractual	Commodities	Capital	Total
Executive/Legislative					
Mayor's Office	17,056	38,300	-	-	55,356
City Council	68,226	97,750	-	-	165,976
	85,282	136,050	-	-	221,332
Administration					
City Clerk's Office	415,663	68,565	500	-	484,728
Legal Services	187,140	172,875	500	-	360,515
City Administrator's Office	260,132	23,150	-	-	283,282
Human Resources	237,125	146,462	1,000	-	384,587
Communications	347,843	152,289	15,850	-	515,982
Central Services	-	28,750	73,000	-	101,750
Risk Management	-	551,000	-	-	551,000
Information Technology	592,362	583,100	158,860	55,000	1,389,322
	2,040,265	1,726,191	249,710	55,000	4,071,166
Finance					
Finance	508,491	181,146	1,000	-	690,637
	508,491	181,146	1,000	-	690,637
Community Development					
Planning & Zoning	371,779	25,366	1,000	-	398,145
Inspections	1,708,974	89,190	18,763	-	1,816,927
	2,080,753	114,556	19,763	-	2,215,072
Economic Development					
	249,031	116,460	-	-	365,491
	249,031	116,460	-	-	365,491
Public Works					
Engineering/Administration	395,715	20,140	3,600	-	419,455
Roads and Bridges	1,342,971	404,736	443,780	-	2,191,487
Stormwater	646,184	2,535	7,650	-	656,369
Solid Waste	-	1,923,300	-	-	1,923,300
Vehicle & Equipment Maintenance	380,125	54,000	151,760	-	585,885
	2,764,995	2,404,711	606,790	-	5,776,496
Police					
Police Administration	386,062	22,850	3,700	47,600	460,212
Patrol Services	6,054,946	485,420	331,900	47,730	6,919,996
Investigations	2,791,951	117,180	57,750	-	2,966,881
Communications	1,230,528	254,065	19,800	-	1,504,393
Community Services	1,541,653	32,910	51,000	-	1,625,563
Police Records	230,534	1,000	800	-	232,334
	12,235,674	913,425	464,950	95,330	13,709,379
Municipal Court					
	368,886	44,800	2,900	-	416,586
Parks and Recreation					
Government Center Maintenance	253,691	304,925	54,825	-	613,441
Human Services					
	-	185,000	-	-	185,000
Total Expenditures	20,587,068	6,127,264	1,399,938	150,330	28,264,600

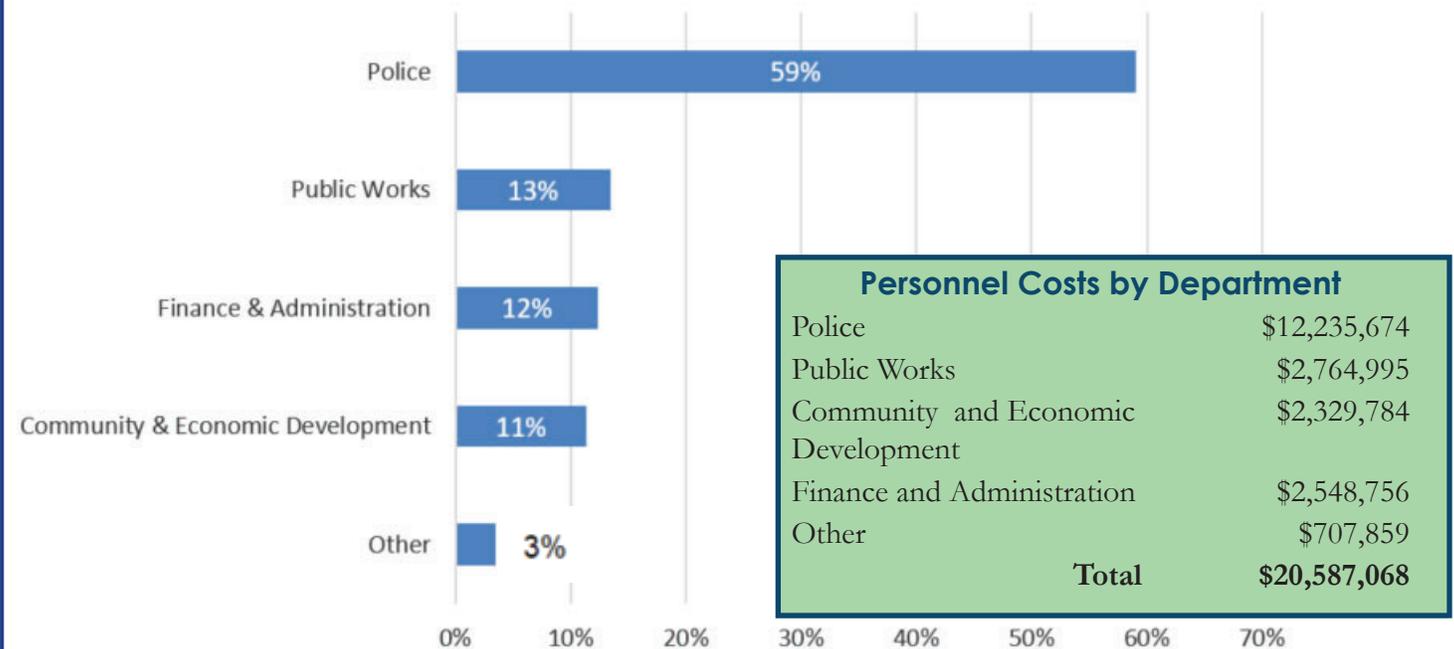
General Fund

Expenditures Budget by Object



Expenditures Budget by Object	
Personnel	\$20,587,068
Contractual	\$6,127,264
Commodities	\$1,399,938
Capital	\$150,330
Total	\$28,264,600

Personnel Costs by Department



Personnel Costs by Department	
Police	\$12,235,674
Public Works	\$2,764,995
Community and Economic Development	\$2,329,784
Finance and Administration	\$2,548,756
Other	\$707,859
Total	\$20,587,068

General Fund

General Fund Five Year Projection Revenues and Expenditures 2024 to 2028

	REVENUES AND TRANSFERS				
	2024	2025	2026	2027	2028
Gaming taxes	6,885,000	6,885,000	6,885,000	6,885,000	6,885,000
Util taxes	5,288,000	5,446,640	5,610,039	5,778,340	5,951,691
Sales tax	5,606,000	5,774,180	5,947,405	6,125,828	6,309,602
Sales tax-Pub Safety	1,860,000	1,915,800	1,973,274	2,032,472	2,093,446
Road & Bridge	2,557,000	2,657,000	2,657,000	2,657,000	2,657,000
Lic, Permits	1,988,000	2,047,640	2,109,069	2,172,341	2,237,512
Investment income	900,000	918,000	936,360	955,087	974,189
Intergovtl	371,000	371,000	371,000	371,000	371,000
Cigarette taxes	48,000	48,000	48,000	48,000	48,000
Court	950,000	950,000	950,000	950,000	950,000
Other	639,679	145,000	145,000	145,000	145,000
Transfers (net)	100,000	100,000	100,000	100,000	100,000
	27,192,679	27,258,260	27,732,148	28,220,069	28,722,440

	EXPENDITURES				
	Personnel	Contractual	Commodities	Capital	Expenditures
2024	20,587,068	6,127,264	1,399,938	150,330	28,264,600
2025	21,204,680	6,311,082	1,441,936	150,000	29,107,698
2026	21,840,820	6,500,414	1,485,194	150,000	29,976,429
2027	22,496,045	6,695,427	1,529,750	150,000	30,871,222
2028	23,170,926	6,896,290	1,575,643	150,000	31,792,859
Annual increase	3%	3%	3%		

	Revenues	Expenditures	Change*
2024	27,192,679	28,264,600	(1,071,921)
2025	27,258,260	29,107,698	(1,849,438)
2026	27,732,148	29,976,429	(2,244,281)
2027	28,220,069	30,871,222	(2,651,153)
2028	28,722,440	31,792,859	(3,070,419)

*Negative amounts represent transfers from the Reserve Fund.

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

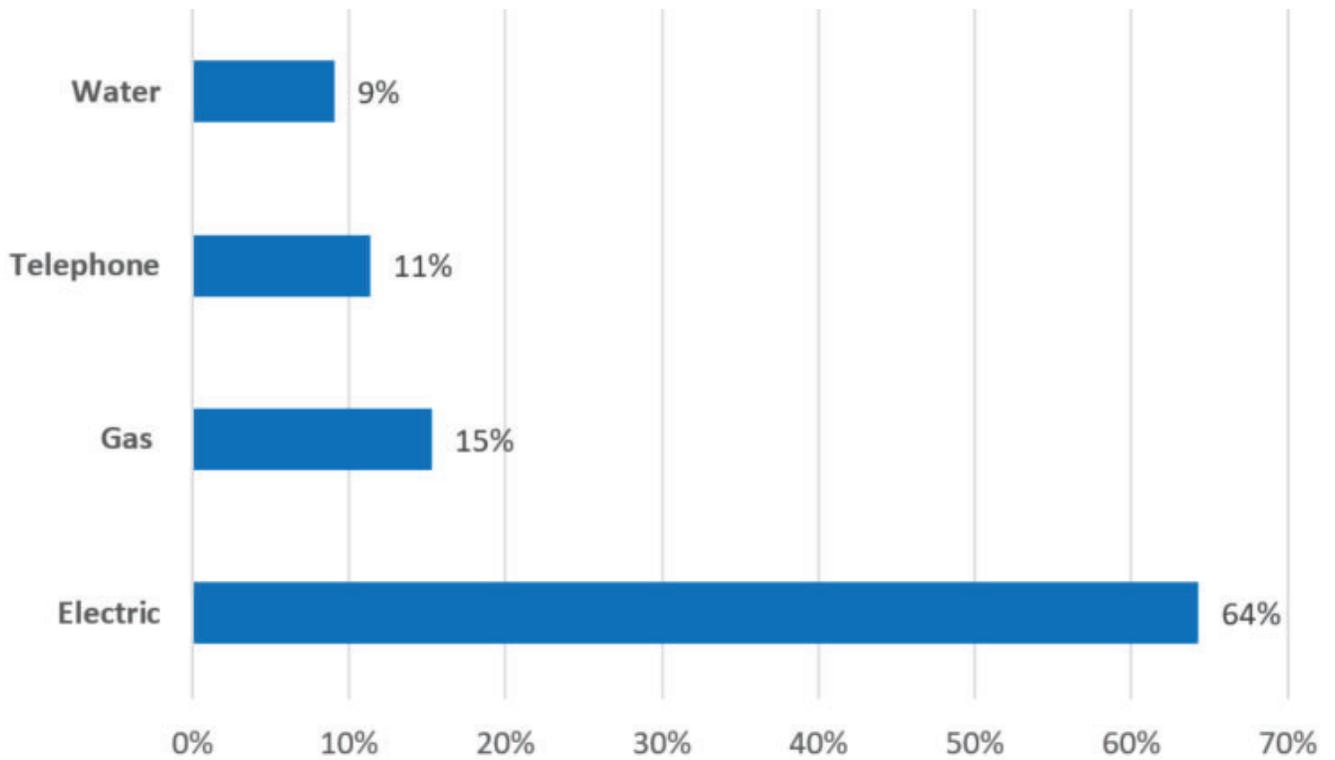
Revenues	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
Utility Taxes:					
Utility Tax - Electric	283,342	303,465	326,090	330,000	340,000
Utility Tax - Gas	57,194	56,881	68,506	80,000	80,800
Utility Tax - Telecommunications	72,724	71,991	61,516	60,000	60,000
Utility Tax - Water	43,227	43,244	47,394	48,000	48,000
Total Revenue	456,487	475,581	503,505	518,000	528,800

Expenditures	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
Streetlights - Operations	435,879	436,556	463,500	491,200	499,100
Capital Improvements	-	-	-	1,000	7,000
Total Expenditures	435,879	436,556	463,500	492,200	506,100

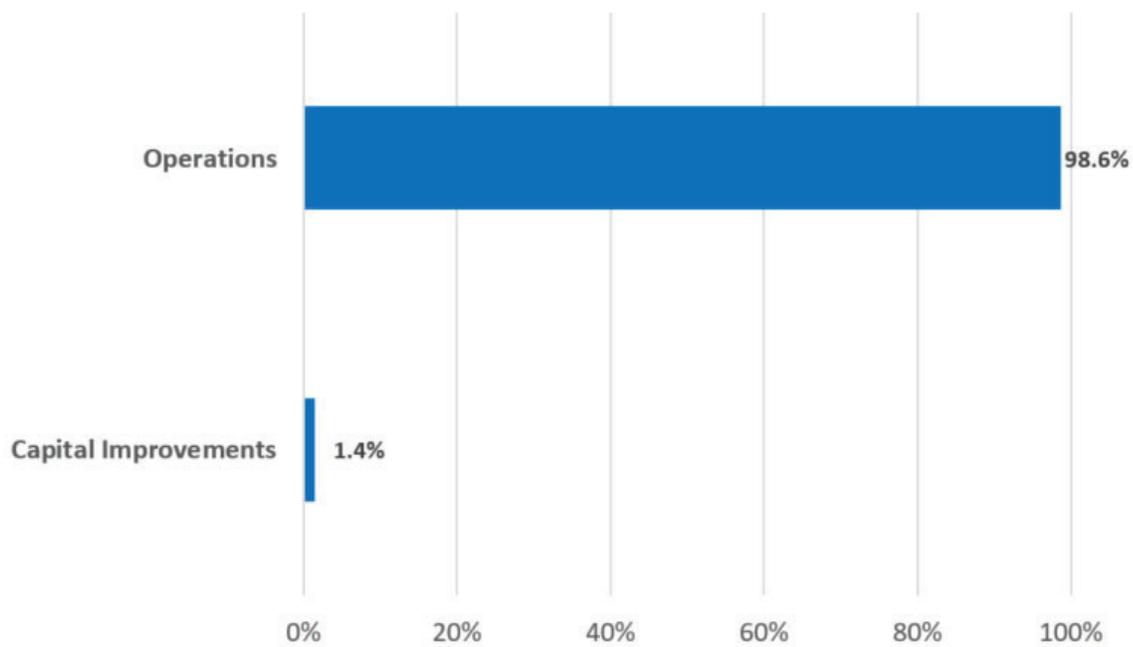
Transfer to Capital Improvements Fund		1,000,000	-	-	-
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Streetlight Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



Streetlight Fund

Streetlight Fund Five Year Projection Revenues & Expenditures 2024-2028 (in thousands)

	2024	2025	2026	2027	2028
Revenues	529	545	561	578	595
Expenditures-Operations	(500)	(515)	(530)	(546)	(563)
Expenditures-Capital	(7)	(7)	(34)	(32)	(34)
Change in Fund balance	22	23	(3)	(0)	(1)
Beginning Fund balance	1,210	1,232	1,255	1,252	1,251
Ending Fund balance	1,232	1,255	1,252	1,251	1,250

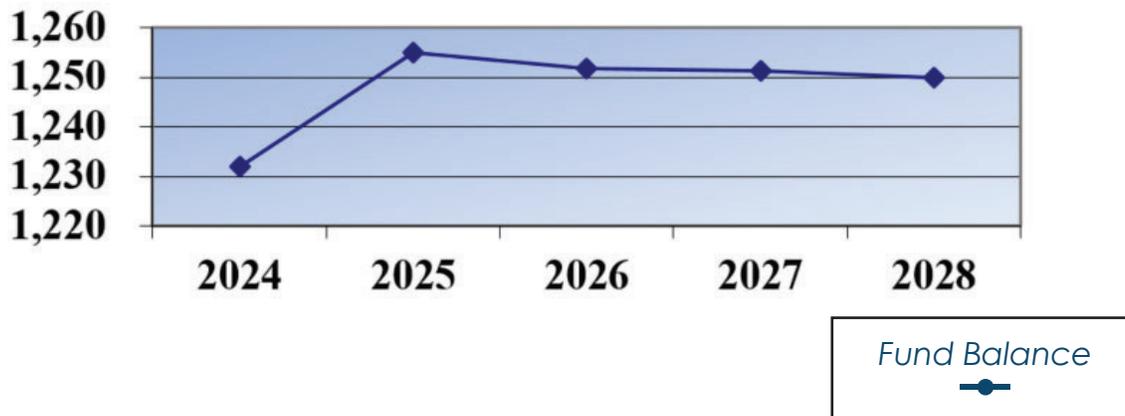
Assumptions:

Revenues increase 3% per year.

Operating expenditures increase 3% each year.

Capital expenditures per the 2024-2028 CIP.

Projected 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

Revenues	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget

Hotel/Motel Tax	158,070	237,052	304,027	320,000	320,000
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Transfer from Reserve Fund	-	100,000	-		
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Expenditures	2020	2021	2022	2023	2024
	Actual	Actual	Projected	Estimated	Budget

Community Development					
Tourism	377,718	218,068	236,050	300,000	300,000

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	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimate	Budget
Gaming Tax		-	2,590,092	2,781,000	2,950,000
Intergovernmental Revenues					
Municipal Parks Commission	-	-	-	-	-
St Louis Community Foundation (Sustainability)		850,000	-	-	
ROW Tree Replacement	14,000		-	6,000	-
Federal STP - Adie Road Rehabilitation				-	820,000
Federal STP-Fee Fee Road Rehabilitation	-	-	-	630,000	-
	14,000	850,000	-	636,000	820,000
Other					
Unspent encumbrances	353,733	-	-	-	-
Miscellaneous	-	-	-	-	-
	353,733	-	-	-	-
Total Revenue	367,733	850,000	2,590,092	3,417,000	3,770,000

Transfers from other Funds:

Transfer from Streetlight Fund	1,000,000
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Expenditures	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimate	Budget
Capital Project Management	182,663	209,611	233,741	240,000	213,557
Stormwater capital projects	1,666,494	73,845	435,010	357,600	2,140,000
Concrete Slabs and Sidwalk Replacement		676,681	853,611	950,000	1,050,000
Sidewalk Construction		7,062	332,158	-	275,000
Gill/Headda/Groadview/Daley					375,000
Government Center Audio Visual Upgrades	179,562				
Uninterrupted Power Source	45,519				
Software-Financial		99,568	4,075	110,000	
Sustainability Center		365,481	397,464	840,000	
Public Works projects and equipment	239,589	1,302,398	460,229	2,573,455	130,000
Total Expenditures	2,313,827	2,734,645	2,716,288	5,071,055	4,183,557

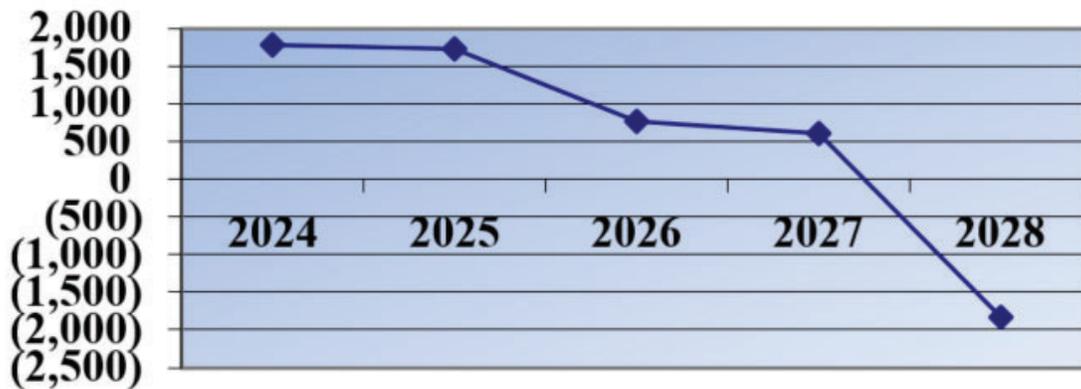
Capital Improvement Fund

Capital Improvement Fund Five Year Projection Revenues & Expenditures 2024 -2028 (in thousands)

	2024	2025	2026	2027	2028
Revenues-Gaming taxes	2,950	2,980	3,009	3,039	3,070
Grants/contrib	820	-	-	-	-
Capital Proj Mgmt	(214)	(220)	(227)	(234)	(241)
Expenditures-Projects	(3,970)	(2,815)	(3,740)	(2,980)	(5,259)
Change in Fund balance	(414)	(56)	(958)	(174)	(2,430)
Beginning Fund balance	2,200	1,786	1,730	772	598
Ending Fund balance	1,786	1,730	772	598	(1,832)

Capital Project expenditures per the 2024-2028 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

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Interest	6,490	-	-	-	-
Intergovernmental Revenues	198,858	1,652.26	27,092	10,000	25,000
Transfer from General Fund	9,900		29,827	-	-
Sale of Capital Asset	-	-	-	-	-
Total Revenues	215,247	1,652.26	56,919	10,000	25,000

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2023 Budget
Police	151,298	163,448	198,954	90,000	37,300
Total Expenditures	151,298	163,448	198,954	90,000	37,300

Parks Fund

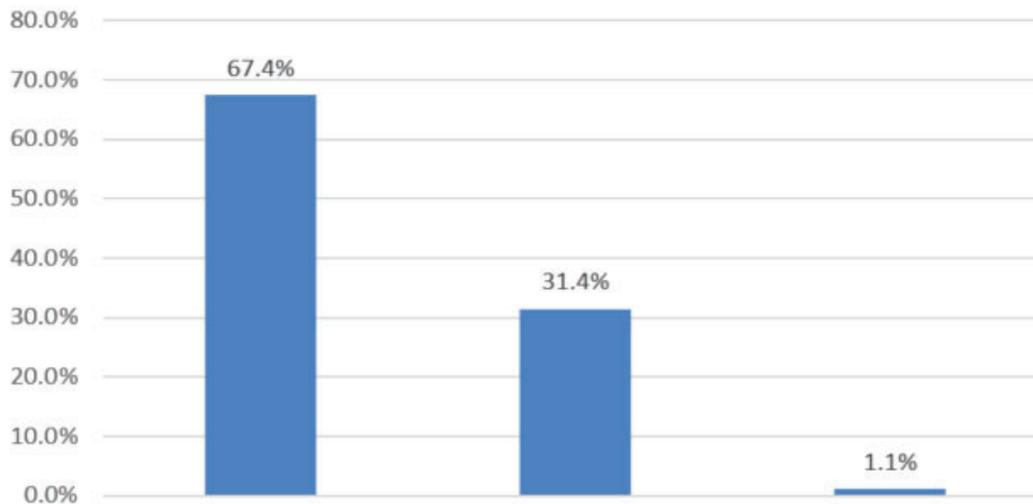


The Parks Fund was established in 1996 to account for the revenues derived from a one-half cent sales tax approved by city voters in 1995. In previous years, the Parks Fund received 4% of Gaming tax revenues and shared the one-half cent sales tax with the Stormwater Fund. Effective 2015, city policy 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	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Sales Tax	4,163,097	4,289,765	5,538,329	5,000,000	5,284,000
User Fees					
Aquaport	2,310	498,390	441,971	675,411	817,000
Sportport	87,613	87,614	105,573	88,000	88,000
Recreation	198,028	368,073	508,697	550,000	686,830
Community Center	448,335	631,725	720,895	800,000	872,000
Total User Fees	736,286	1,585,802	1,777,136	2,113,411	2,463,830
Intergovernmental Revenues	210,527	-	525,000	263,221	89,000
Donations - Sustainability Center			-	-	-
Other Revenues	125,110	6,308	308,176	755	-
Total Park Fund Revenue	5,235,020	5,881,875	8,148,641	7,377,387	7,836,830

Revenues - Where it comes from...



Parks Fund

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Operations					
Administration	128,970	21,844	124,676	156,000	182,566
Recreation Services	1,790,435	1,844,787	2,039,571	2,377,237	2,770,222
Community Center	892,474	899,327	1,000,655	1,087,941	1,259,372
Aquaport	39,705	601,500	463,006	830,287	793,369
Parks Maintenance	722,975	789,919	827,445	1,006,760	1,166,839
	3,574,559	4,157,377	4,455,353	5,458,225	6,172,368
Other Capital Improvements					
Aquaport renovations	4,890,889	139,704	67,484	-	-
Sustainability Center Phase II	-	-	71,180	453,820	-
Vago & Parkwood Playground Replacement	-	-	-	286,000	89,000
Playground Resurfacing	-	-	-	-	-
Fee Fee Ballfields	-	93,902	374,442	-	-
	4,890,889	233,607	513,106	739,820	89,000
Total Park Fund Expenditures	8,465,448	4,390,984	4,968,459	6,198,045	6,261,368
Transfers to Other Funds:					
Transfer to Ice Center Fund	150,000	175,000	175,000	175,000	175,000
Transfer to General Fund	100,000	100,000	100,000	100,000	100,000
Transfer to Community Center DSF	985,000	985,000	985,000	985,000	985,000
	1,235,000	1,260,000	1,260,000	1,260,000	1,260,000
Total Expenditures and Transfers	9,700,448	5,650,984	6,228,459	7,458,045	7,521,368

Parks Fund

Parks Fund Five Year Projection Revenues & Expenditures 2024-2028 (in thousands)

	2024	2025	2026	2027	2028
Revenues-Sales tax	5,284	5,390	5,497	5,607	5,720
Revenues-Recreation	1,559	1,650	1,675	1,700	1,750
Revenues-Aquaport	817	817	817	817	817
Grants (related to Capital)	89	486	575	575	575
Revenues-Other	88	88	88	88	88
Total revenues	7,837	8,431	8,652	8,787	8,950
Expenditures-Parks & Rec	(6,172)	(6,357)	(6,548)	(6,744)	(6,947)
Capital Improvements	(89)	(486)	(575)	(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	316	328	270	208	168
Beginning Fund balance	4,689	5,005	5,333	5,602	5,810
Ending Fund balance	5,005	5,333	5,602	5,810	5,978

Assumptions:

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

Sales tax increases 2% per year in 2024-2028

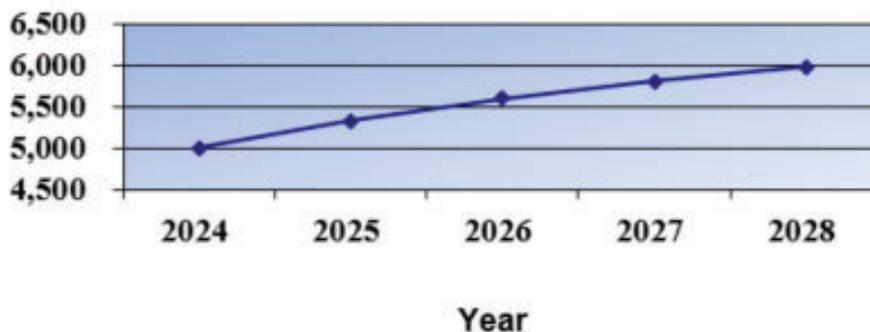
Recreation revenues average \$1.69m from 2024 to 2028. (based on 2019 level)

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

Sources	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Transfer from General Fund***	1,667,452	241	3,052,786	3,041,704	-
Repayment of Advance to Ice Center	-	1,000,000	-		
Total Transfers In	1,667,452.00	1,000,241	3,052,786	3,041,704	-

Other Uses	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Advance to Ice Center	-	-	-	-	-
Transfer to General Fund***	-	-	-	-	1,071,921
Transfer to Tourism Fund		100,000			
Transfer to Ice Center Fund-Construction*	-	-	-	-	-
Transfer to Ice Center Fund-Financing Agreement**	6,261,450	625,000	625,000	625,000	625,000
Total Transfers Out	6,261,450	725,000	625,000	625,000	1,696,921

*-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, agreed to backstop the debt service reserve up to \$625,000 of bonds issued for the construction of the Ice Center.

Reserve Fund

Reserve Fund Five Year Projection

2024-2028

(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:

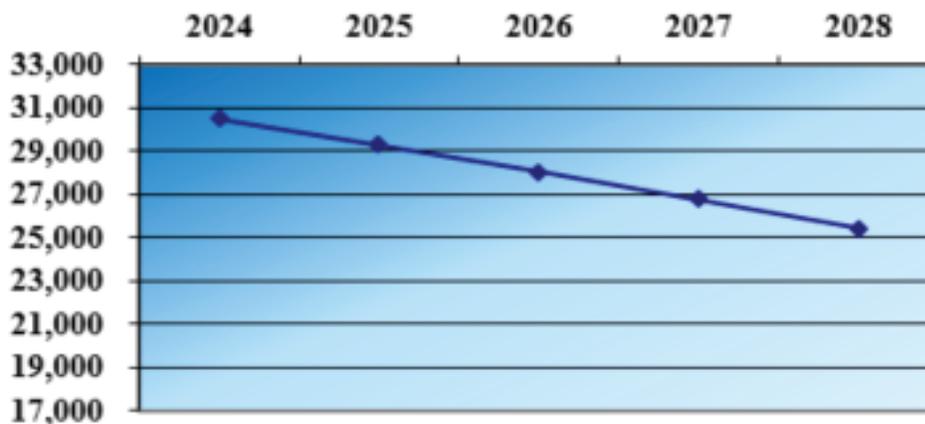
	2024	2025	2026	2027	2028
Contingency needs	0	0	0	0	0
Transfer from(to) General Fund*	(1,072)	(1,207)	(1,243)	(1,281)	(1,319)
Change in Fund balance	(1,072)	(1,207)	(1,243)	(1,281)	(1,319)
Beginning Fund balance	31,570	30,498	29,291	28,048	26,767
Ending Fund balance	30,498	29,291	28,048	26,767	25,448

*Annual surplus/deficit in the General Fund. Assumes Revenue and Expenses increase 3% for inflation each year.

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

	2024	2025	2026	2027	2028
Beginning Fund balance (adjusted)	31,570	29,873	28,041	26,173	24,267
Change in Fund balance (above)	(1,072)	(1,207)	(1,243)	(1,281)	(1,319)
Backstop to Ice Center debt	(625)	(625)	(625)	(625)	(625)
Ending Fund balance	29,873	28,041	26,173	24,267	22,323

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

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Intergovernmental Revenues	-	2,719,666	2,772,080	-	-
Total Revenues	-	2,719,666	2,772,080	-	-

Transfers	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Transfer to General Fund*	-	1,464,354	1,808,843	2,218,549	-
Total Transfers	-	1,464,354	1,808,843	2,218,549	-

*Transfer to General fund to cover eligible expenditures for 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

Revenues	2020 Actual	2021 Actual	2022 Projected	2023 Estimate	2024 Budget
Sewer Lateral Fees	371,985	374,396	366,309	370,900	375,000
Total Revenues	371,985	374,396	366,309	370,900	375,000

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Public Works					
Sewer Lateral	284,175	244,225	220,936	270,000	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

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Intergovernmental	4,608	2,420	-	7,000	7,000

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Police	13,999	11,610	11,227	6,196	2,700

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

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Incremental taxes	231,231	313,247	250,587	332,000	332,000
Total Revenues	231,231	313,247	250,587	332,000	332,000

Other Sources:

Sale of TIF Property	349,490	-	-	-	-
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Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Economic Development	249,970	498,719	88,025	600,000	150,000
Total Expenditures	249,970	498,719	88,025	600,000	150,000

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

Revenues	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Proposed
Revenues					
Incremental taxes	1,682,364	871,648	2,531,169	2,600,000	1,172,115
Special District Revenues	1,547,360	494,051	953,003	1,000,000	2,079,482
Investment Income	8,830	223	18,009	150,000	165,000
Total Revenues	3,238,554	1,365,922	3,502,181	3,750,000	3,416,597

Other Sources:

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

Expenditures	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Proposed
Expenditures:					
Economic Development	-	-	-	-	-
Payments to MHFPD	-	143,345	-	113,658	100,000
Trustee Fees/Contractual	3,848	5,062	5,088	5,353	5,500
Debt Service	3,720,866	1,836,931	1,491,016	3,211,075	2,600,000
Total Expenditures	3,724,715	1,985,338	1,496,104	3,330,086	2,705,500

Other Uses:

Administration Fees Transfer to General Fund	-	16,883		35,300	17,000
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

Revenues	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Business licenses (billboards)	9,000	19,125	7,754	18,434	16,000
Total Revenues	9,000	19,125	7,754	18,434	16,000

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Parks and Recreation					
Beautification	3,155	3,740	5,200	5,000	9,000

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

Transfers-in	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Transfer from Parks Fund	985,000	985,000	985,000	985,000	985,000
Investment Interest	5	5	4	4,000	4,000
Total Transfers	985,005	985,005	985,004	989,000	989,000

Expenditures	2020 Actual	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Principal	650,000	665,000	675,000	690,000	705,000
Interest	327,233	314,083	300,683	286,860	271,856
Trustee Fees	6,813	2,279	2,279	2,300	2,300
Total Expenditures	984,046	981,362	977,962	979,160	979,156