



All Funds - Summary

This section provides a summary and combined view of all funds included in the 2020 budget. It provides a broad overview of the year's activities and the resulting fund balances.

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	7,000	-	3,000	-	-	-	-	10,000
Utility Taxes	5,070	507	-	-	-	-	-	5,577
Sales Tax	4,800	-	-	4,800	-	-	-	9,600
Sales Tax-Public Safety	1,550	-	-	-	-	-	-	1,550
Cigarette Tax	60	-	-	-	-	-	-	60
Road and Bridge Taxes	2,100	-	-	-	-	-	-	2,100
Hotel/Motel Tax	-	-	-	-	-	-	360	360
Licenses, Permits, and Fees	1,995	-	-	-	-	-	11	2,006
Municipal Court	1,100	-	-	-	-	-	-	1,100
Investment income	650	-	-	-	-	-	-	650
Intergovernmental Revenues	339	-	560	-	-	-	57	956
Recreation Program Fees	-	-	-	2,207	-	-	-	2,207
Sewer Lateral Fees	-	-	-	-	-	-	375	375
Incremental/Special District Taxes	-	-	-	-	-	-	6,850	6,850
Other Revenue	180	-	-	-	-	-	-	180
TOTAL REVENUES	24,844	507	3,560	7,007	-	-	7,653	43,571
<u>EXPENDITURES</u>								
Executive/Legislative	195	-	-	-	-	-	-	195
Administrative	2,320	-	-	-	-	-	-	2,320
Finance	1,718	-	-	-	-	-	-	1,718
Community Development	2,063	-	-	-	-	-	765	2,828
Public Works	5,303	484	7,013	-	-	-	250	13,050
Police	12,121	-	-	-	-	-	248	12,368
Municipal Court	368	-	-	-	-	-	-	368
Parks and Recreation	535	-	-	8,973	-	-	26	9,533
Human Services	225	-	-	-	-	-	-	225
Debt Service	-	-	-	-	-	985	6,000	6,985
TOTAL EXPENDITURES	24,847	484	7,013	8,973	-	985	7,288	49,590
Excess(deficiency) of revenues over(under) expenditures	(3)	23	(3,453)	(1,966)	-	(985)	365	(6,019)
Other financing sources(uses):								
Transfer to Community Center DSF				(985)		985		-
Transfer to Ice Center Fund					(625)			(625)
Operating transfers in (out):	3	-	-	(100)	97		-	-
Change in FundBalance -2020	0	23	(3,453)	(3,051)	(528)	-	365	(6,644)
Fund Balance January 1, 2020	-	2,000	5,430	6,000	26,000	20	4,940	44,390
Fund Balance December 31, 2020	0	2,023	1,977	2,949	25,472	20	5,305	37,746

*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*

	Tourism	Pol Forf Fund	Beaut Fund	Sewr Lat Fund	Pol Trg Fund	Dorsett TIF	Westport Plaza TIF	Total
REVENUES:								
Hotel/Motel Tax	360	-	-	-	-	-	-	360
Business License	-	-	11	-	-	-	-	11
Intergovernmental Revenues	-	50	-	-	7	-	-	57
Sewer Lateral Fees	-	-	-	375	-	-	-	375
Incremental taxes/Special District Other	-	-	-	-	-	150	6,700	6,850
TOTAL REVENUES	360	50	11	375	7	150	6,700	7,653
EXPENDITURES								
Community Development	360	-	-	-	-	150	255	765
Public Works	-	-	-	250	-	-	-	250
Police	-	225	-	-	23	-	-	248
Parks and Recreation	-	-	26	-	-	-	-	26
Human Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	6,000	6,000
TOTAL EXPENDITURES	360	225	26	250	23	150	6,255	7,288
Excess(deficiency) of revenues over(under) expenditures	-	(175)	(15)	125	(16)	-	445	365
Other financing sources(uses):	-	-	-	-	-	-	-	-
Operating transfers in (out):	-	-	-	-	-	-	-	-
Change in Fund Balance -2020	-	(175)	(15)	125	(16)	-	445	365
Fund Balance January 1, 2020	-	300	15	750	25	50	3,800	4,940
Fund Balance December 31, 2020	-	125	0	875	9	50	4,245	5,305

*Fund Names:

Tourism=Tourism Tax Fund

Pol Forf=Police Forfeiture Fund

Sewr Lat=Sewer Lateral Fund

Beaut=Beautification Fund

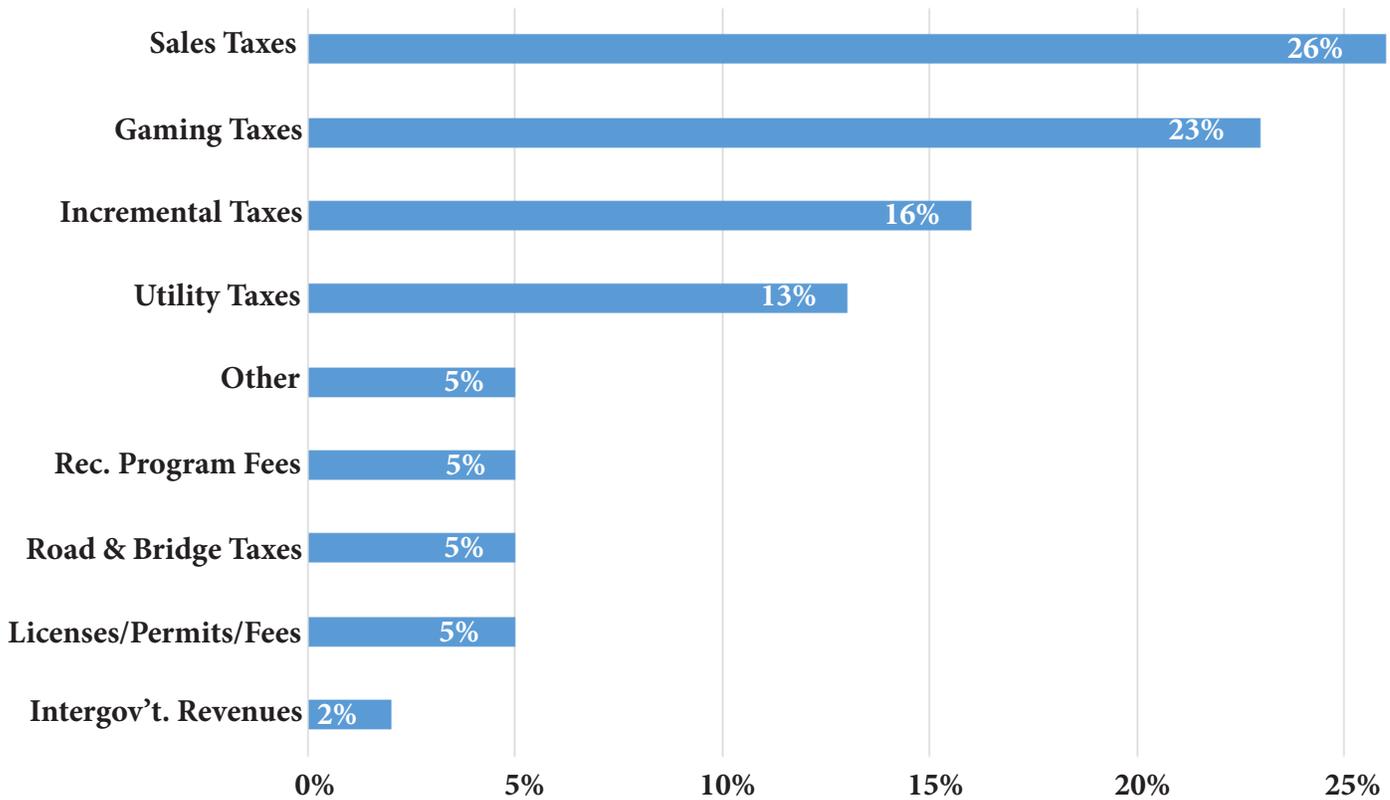
Pol Trg=Police Training Fund

Westport Paza TIF=Westport Plaza Tax Increment Financing Fund

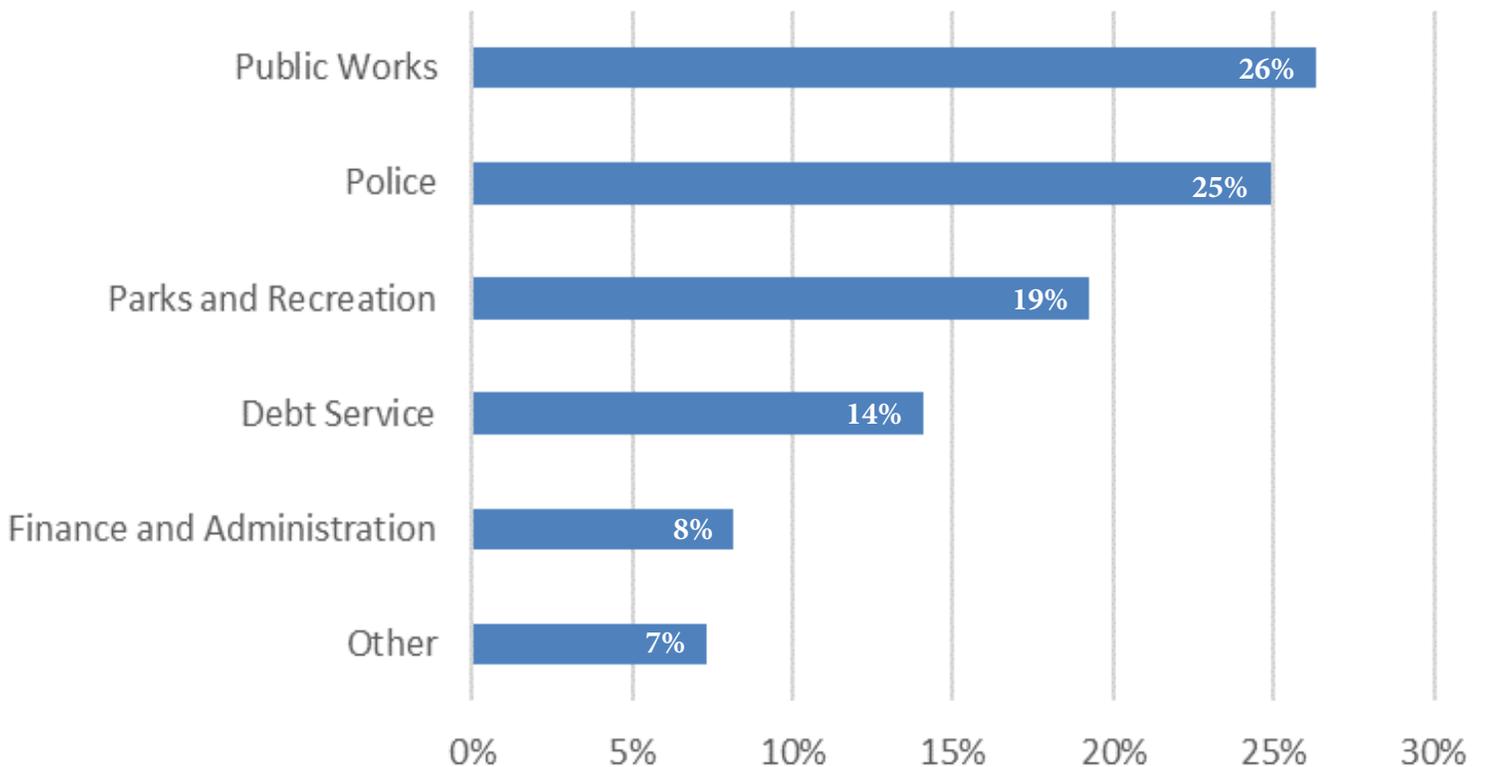
Dorsett TIF=Dorsett Road Tax Increment Financing Fund

all funds

Revenues - Where it comes from... **



Expenditures - Where it goes...



**The Revenues Graph labels have been updated to appropriately label the Sales and Gaming Tax.

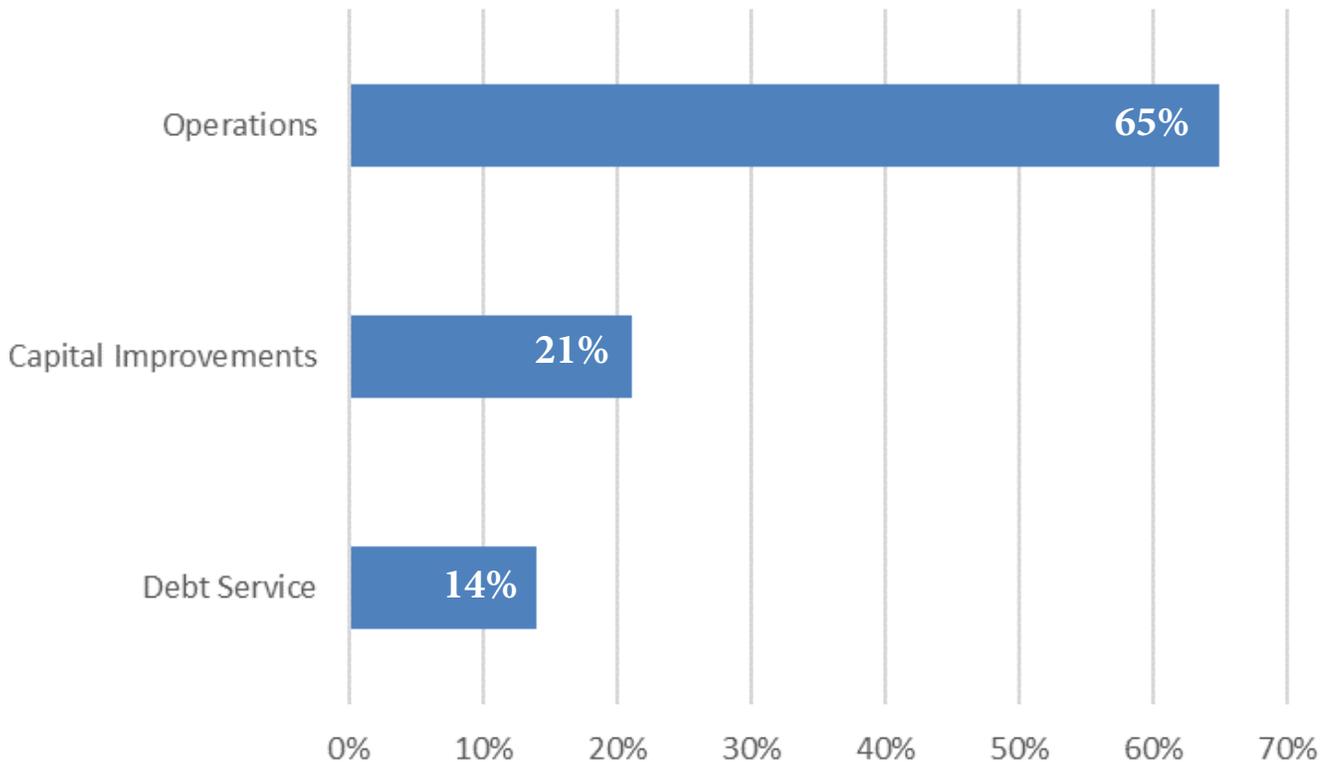
**City of Maryland Heights
Schedule of Budgeted Expenditures by Fund: Operations, Debt Service and Capital Improvements
2020**

Fund	Operations(2)	Capital		Total
		Improvements	Debt Service	
General	24,847,092			24,847,092
Streetlight	474,200	10,000		484,200
Tourism	360,000			360,000
Capital Improvement	241,761	6,771,000		7,012,761
Police Forfeiture	224,925			224,925
Police Training	22,950			22,950
Parks	5,272,656	3,700,000		8,972,656
Reserve(1)	0			0
Sewer Lateral	250,000			250,000
Beautification	25,600			25,600
Community Center DSF			985,000	985,000
Dorsett Road TIF	150,000			150,000
Westport Plaza TIF	250,000		6,005,000	6,255,000
TOTAL	32,119,184	10,481,000	6,990,000	49,590,184

(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.

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



personnel schedule - all departments

Position Title		2018 Actual	2019 Authorized	2020 Requested
<u>Administration</u>				
City Clerk's Office	City Clerk	1.00	1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00
	Administrative Assistant - Licensing	1.00	1.00	1.00
	Records Clerk - Administration	1.00	1.00	1.00
		4.00	4.00	4.00
Legal Services	Prosecutor	0.25	0.25	0.25
	Assistant to the Prosecutor	1.00	1.00	1.00
		1.25	1.25	1.25
City Administrator's Office	City Administrator	1.00	1.00	1.00
	Assistant to the City Administrator	1.00	1.00	1.00
	Management Assistant	1.00	1.00	0.00
		3.00	3.00	2.00
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	0.00	1.00	1.00
	Marketing Specialist	1.00	1.00	1.00
		1.00	2.00	2.00
TOTAL ADMINISTRATION		11.25	12.25	11.25
<u>Finance</u>				
Finance	Finance Director	1.00	1.00	1.00
	Assistant Finance Director	1.00	1.00	1.00
	Senior Accountant	0.00	0.50	0.50
	Accounting Clerk	1.00	1.00	1.00
		3.00	3.50	3.50
Geographic Information Services	GIS Coordinator	1.00	1.00	1.00
		1.00	1.00	1.00
Information Technology	IT Manager	1.00	1.00	1.00
	Data Systems Technician	2.00	2.00	2.00
	Payroll Specialist - IT Tech	1.00	1.00	1.00
		4.00	4.00	4.00
TOTAL FINANCE		8.00	8.50	8.50

personnel schedule - all departments

		2018 Actual	2019 Authorized	2020 Requested
<u>Community Development</u>				
Planning & Zoning	Director of Community Development	1.00	1.00	1.00
	Planner II	1.00	1.00	1.00
	Planner I	0.00	0.75	1.00
	Planning Assistant	1.00	0.25	0.00
	Intern	0.25	0.25	0.25
		3.25	3.25	3.25
Inspections	Building Commissioner	1.00	1.00	1.00
	Deputy Building Commissioner	1.00	1.00	1.00
	Building Inspector	4.00	4.00	4.00
	Plans Examiner	1.00	1.00	1.00
	Code Enforcement Officer	4.00	4.00	4.00
	Permits Coordinator	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
	Customer Relations Specialist	2.00	2.00	2.00
		15.00	15.00	15.00
Economic Development	Economic Development Manager	1.00	1.00	1.00
	Management Assistant	0.00	0.00	1.00
		1.00	1.00	2.00
	TOTAL COMMUNITY DEVELOPMENT	19.25	19.25	20.25
<u>Public Works</u>				
Engineering and Administration	Director of Public Works	1.00	1.00	1.00
	Engineering Manager	1.00	1.00	1.00
	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	1.50	1.50	0.75
		14.50	14.50	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

		2018 Actual	2019 Authorized	2020 Requested
Capital Projects	Engineer	1.00	1.00	1.00
	Construction Inspector	1.00	1.00	1.00
	Intern	0.25	0.25	0.25
		2.25	2.25	2.25
Vehicle and Equipment Maintenance	Crew Leader	1.00	1.00	1.00
	Mechanic	2.00	2.00	2.00
	Mechanic Helper	1.00	1.00	1.00
		4.00	4.00	4.00
	TOTAL PUBLIC WORKS	29.75	29.75	29.00
<u>Police</u>				
Police Administration	Chief of Police	1.00	1.00	1.00
	Police Officer	0.00	1.00	0.00
	Executive Assistant	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
		3.00	4.00	3.00
Patrol Services	Major (Deputy Chief)	1.00	1.00	1.00
	Captain/Lieutenant	3.00	3.00	4.00
	Sergeant	6.00	6.00	5.00
	Corporal	0.00	0.00	4.00
	Police Officer	36.00	39.00	36.00
		46.00	49.00	50.00
Investigations	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	1.00	1.00	1.00
	Police Officer	10.00	10.00	10.00
	Crime Analyst	1.00	1.00	1.00
	Secretary	1.00	1.00	1.00
		14.00	14.00	14.00
Police Communications	Communications Supervisor	1.00	1.00	1.00
	Dispatcher	10.30	10.30	10.30
	Jailer	0.00	0.00	2.00
		11.30	11.30	13.30
Community Services	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	1.00	1.00	2.00
	Police Officer	6.00	5.00	6.50
	Jailer	2.00	2.00	0.00
	Bailiff	0.60	0.60	0.60
		10.60	9.60	10.10
Police Records	Police Records Supervisor	1.00	1.00	1.00
	Police Records Clerk	2.00	2.00	2.00
		3.00	3.00	3.00

personnel schedule - all departments

		2018 Actual	2019 Authorized	2020 Requested
Community Response Unit	Captain / Lieutenant	1.00	1.00	0.00
	Sergeant	1.00	1.00	1.00
	Police Officer	9.00	6.00	6.00
		11.00	8.00	7.00
	TOTAL POLICE	98.90	98.90	100.40
<u>Municipal Court</u>				
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	3.00	2.00
	Court Aide	0.50	0.50	0.50
		3.80	4.80	3.80
	TOTAL MUNICIPAL COURT	3.80	4.80	3.80
<u>Parks and Recreation</u>				
Administration	Director of Parks and Recreation	1.00	1.00	1.00
	Accounting Clerk	1.00	0.00	0.00
		2.00	1.00	1.00
Recreation Services	Recreation Manager	2.00	2.00	2.00
	Aquatic Supervisor	0.00	1.00	1.00
	Recreation Program Specialist	5.00	5.00	5.00
	Recreation Assisant	4.00	2.00	2.00
	Marketing Specialist	1.00	1.00	1.00
	Customer Relations Supervisor	1.00	1.00	1.00
	Customer Relations Specialist	3.00	5.00	5.00
	Fitness Attendant	9.67	3.25	3.50
	Camp Staff	2.88	3.50	3.50
	Bus Driver	0.63	0.78	0.78
	Customer Relations Attendant	5.00	5.00	5.00
	Preschool Teacher	4.40	3.70	4.25
	Play Center Attendant	2.20	2.00	2.00
	Personal Trainer	0.58	1.07	0.90
	Fitness Instructor	1.94	2.00	1.60
	Dance Instructor	0.32	0.75	0.30
	Program Instructor	1.07	1.60	1.60
	Park Attendant	0.76	0.24	0.06
	Gym Attendant	0.00	0.90	0.00
	Youth Sports Assistant	0.63	0.63	0.63
	Sports Officials	0.36	0.75	0.06
	Senior Aide	0.00	0.28	0.36
	Head Lifeguard	0.00	0.93	1.08
	Lifeguard	0.00	8.29	8.14
	Market Manager	0.00	0.00	0.17
		46.44	52.67	50.93

personnel schedule - all departments

		2018	2019	2020
	Position Title	Actual	Authorized	Requested
Community Center Maintenance	Superintendent of Facilities	0.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Maintenance Worker	1.00	0.00	0.00
	Custodian	2.00	3.00	3.00
	Maintenance Aide	3.25	3.25	3.25
		7.25	8.25	8.25
Government Center Maintenance	Maintenance Worker	1.00	1.00	1.00
	Custodian	3.00	2.00	2.00
	Maintenance Aide	1.00	1.00	1.00
		5.00	4.00	4.00
Aquaport	Aquaport Staff	3.30	3.30	3.30
	Lifeguard Manager	0.00	0.41	0.41
	Head Lifeguard	0.00	0.87	1.83
	Lifeguard	0.00	9.09	7.20
	Aquaport Grounds Crew	0.00	0.32	0.32
	Aquaport Maintenance	0.00	0.57	0.57
		3.30	14.56	13.63
Parks Maintenance	Building and Grounds Manager	1.00	0.00	0.00
	Superintendent of Parks	0.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Maintenance Worker	5.00	4.00	4.00
	Maintenance Aide	2.20	2.20	2.20
		9.20	8.20	8.20
	TOTAL PARKS AND RECREATION	73.19	88.68	86.01
	TOTAL PERSONNEL (FTE)	244.14	262.13	259.21

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

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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

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Gaming Taxes	7,271,784	7,007,287	6,800,000	7,000,000
Utility Taxes:				
Utility Taxes - Electric	3,201,775	3,645,913	3,100,000	3,150,000
Utility Taxes - Gas	608,391	670,895	650,000	650,000
Utility Taxes - Telecommunications	1,193,654	1,057,206	850,000	850,000
Utility Taxes - Water	352,999	419,183	400,000	420,000
	5,356,819	5,793,197	5,000,000	5,070,000
Sales Tax-1%	4,620,670	4,789,043	4,750,000	4,800,000
Sales Tax-Public Safety	211,679	1,502,516	1,500,000	1,550,000
Cigarette Tax	67,962	60,333	60,000	60,000
Road and Bridge Taxes:				
Motor Fuel Tax	742,051	737,364	730,000	740,000
Motor Vehicle Tax	368,894	368,779	360,000	360,000
County Road Refund	911,042	1,078,277	950,000	1,000,000
	2,021,987	2,184,420	2,040,000	2,100,000
Licenses, Permits, and Fees:				
Business Licenses	605,584	609,583	600,000	610,000
Plan Review Fees	30,437	50,988	50,000	50,000
Police Fees	17,149	16,833	15,000	15,000
Cable TV Franchise Fees	348,185	339,269	350,000	330,000
Reoccupancy Permits	234,552	211,214	220,000	220,000
Reimb. From Developers	12,397	-	8,000	8,000
Reimb of Code Abatement Costs	5,642	9,859	6,000	12,000
Building Permits	944,498	793,295	750,000	750,000
	2,198,444	2,031,041	1,999,000	1,995,000
Municipal Court:				
Court Fines and Fees	1,339,620	1,221,765	1,000,000	1,100,000
Investment Income:				
Interest on Investments	508,915	894,200	800,000	650,000
Intergovernmental Revenues:				
Grants/Reimbursements	438,042	462,941	383,200	339,221
Other:				
Insurance Reimbursement	-	36,105	36,000	-
Police Services-Special Events		18,081	20,000	20,000
Sale of Surplus Property	103,664	46,297	90,000	80,000
SLAIT Dividend	155,508	119,028	40,000	50,000
Miscellaneous	36,634	19,570	20,000	30,000
	295,806	239,081	206,000	180,000
Total Revenue	24,331,728	26,185,824	24,538,200	24,844,221
Transfers from other funds:				
Park Fund	100,000	100,000	100,000	100,000
	100,000	100,000	100,000	100,000

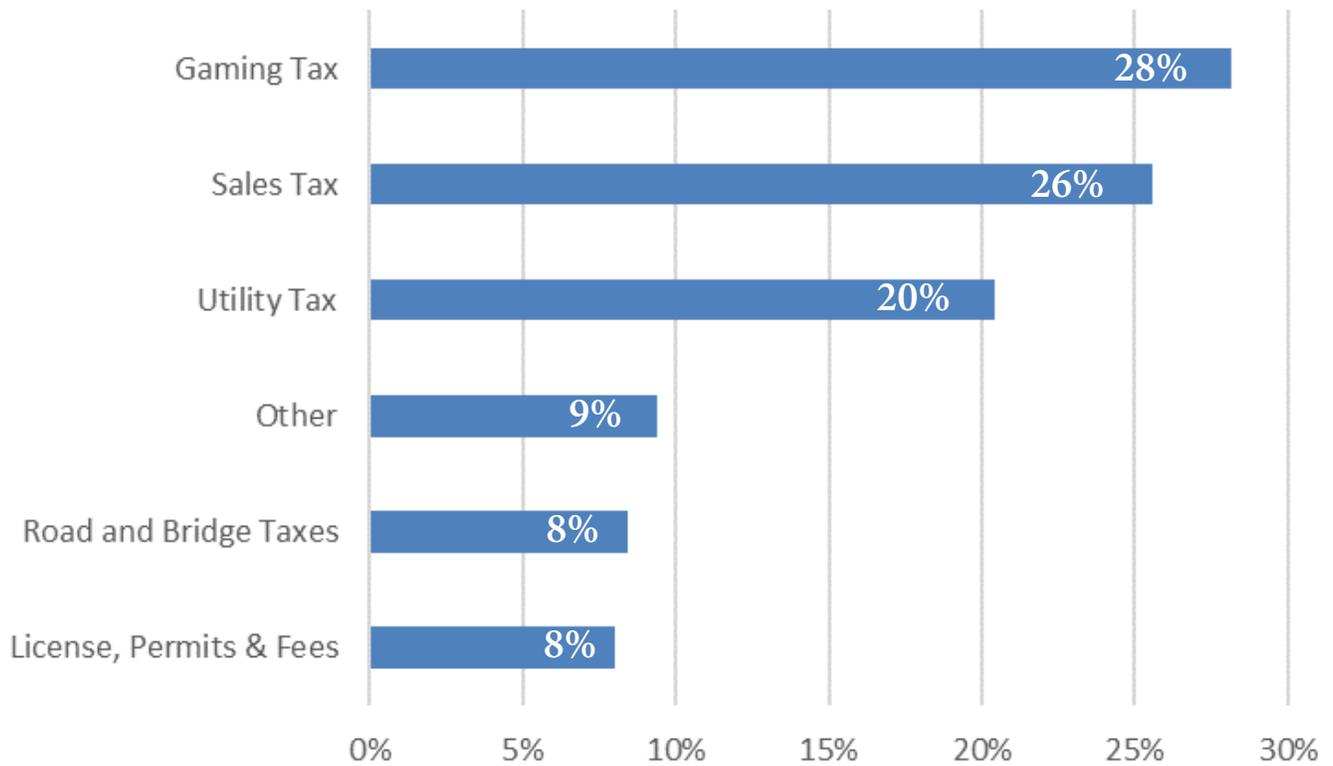
General Fund

Expenditure Budget - by Program

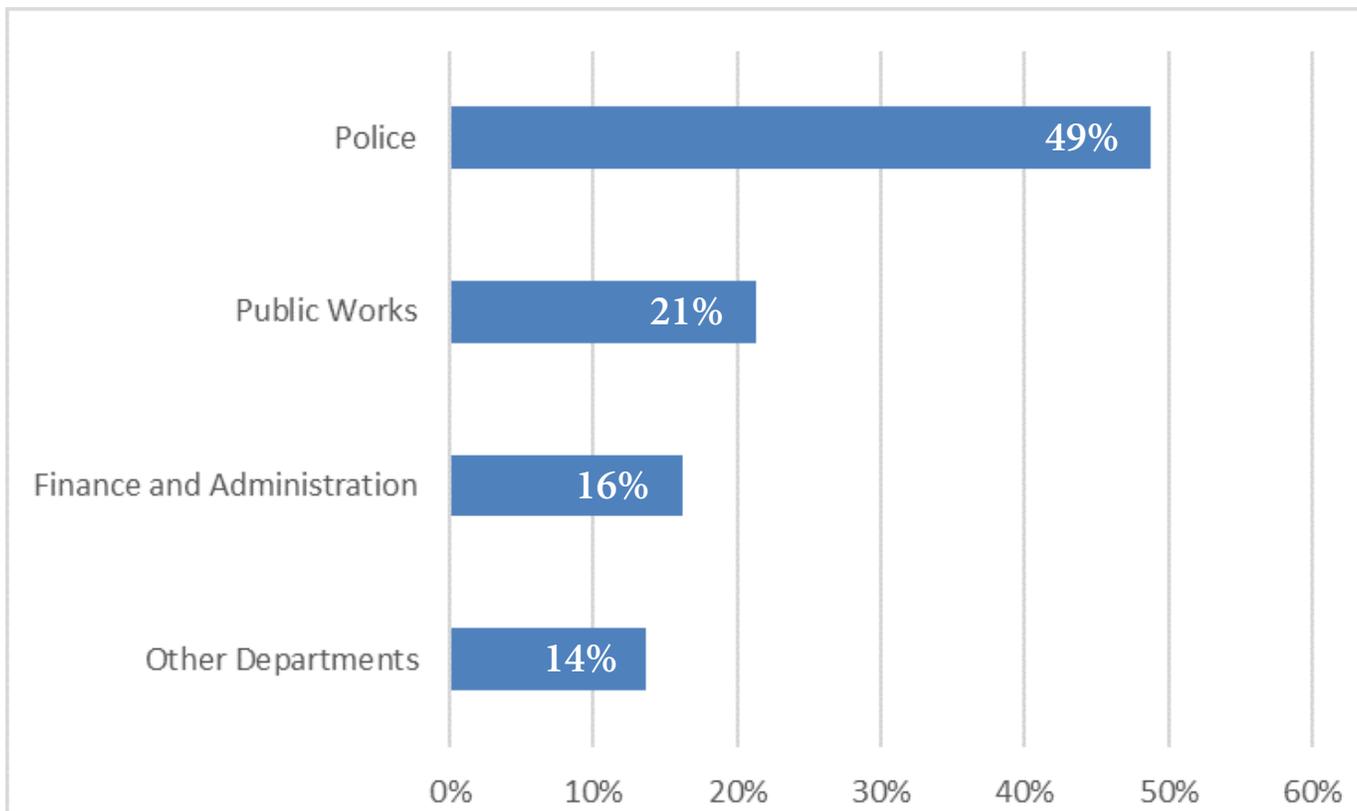
	2018 Actual	2019 Budget	2020 Proposed
Executive/Legislative			
Mayor's Office	26,203	36,235	41,017
City Council	122,216	138,140	153,746
	148,419	174,375	194,763
Administration			
City Clerk's Office	387,067	405,678	422,387
Legal Services	339,972	310,573	315,247
City Administrator's Office	311,450	387,364	348,407
Human Resources	333,732	337,176	343,436
Communications	224,753	284,643	344,030
Central Services	87,156	91,675	91,675
Risk Management	430,673	445,000	455,000
	2,114,803	2,262,109	2,320,182
Finance			
Finance	470,222	495,792	564,153
Geographic Information Service	218,602	175,014	200,349
Information Technology	760,799	868,799	953,325
	1,449,623	1,539,605	1,717,827
Community Development			
Planning & Zoning	331,562	364,785	372,367
Inspections	1,349,767	1,381,134	1,461,859
Economic Development	55,037	137,003	228,444
	1,736,366	1,882,922	2,062,670
Public Works			
Engineering/Administration	354,185	408,908	405,712
Roads and Bridges	1,845,781	1,902,911	2,058,885
Stormwater	575,295	594,592	606,385
Solid Waste	1,948,268	2,047,579	1,703,602
Vehicle & Equipment Maintenance	461,237	522,406	527,993
	5,184,766	5,476,396	5,302,577
Police			
Police Administration	347,051	492,466	409,811
Patrol Services	6,185,208	6,479,873	6,465,423
Investigations	1,569,542	1,657,355	1,701,199
Communications	1,058,178	1,079,436	1,217,410
Community Services	1,080,359	1,014,735	1,170,234
Record Room	168,021	195,102	201,169
Community Response Unit	1,174,026	1,043,188	955,351
Supplemental Pension Contrib	250,000	0	0
	11,832,385	11,962,155	12,120,597
Municipal Court			
Municipal Court	337,195	385,092	368,295
Parks and Recreation			
Government Center Maintenance	618,504	602,257	535,181
Human Services			
	217,161	225,000	225,000
Total Expenditures	23,639,222	24,509,911	24,847,092

General Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



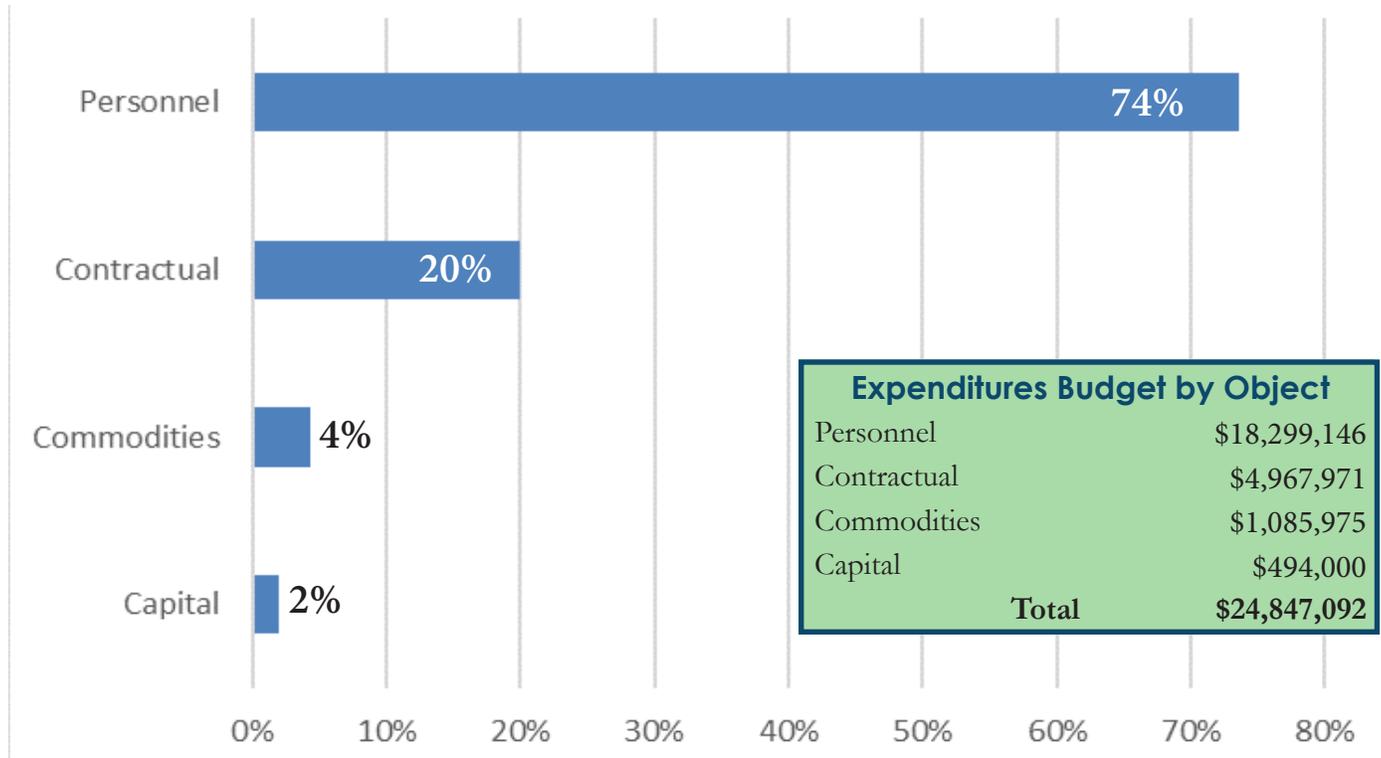
General Fund

Expenditure Budget - by Object of Expenditure

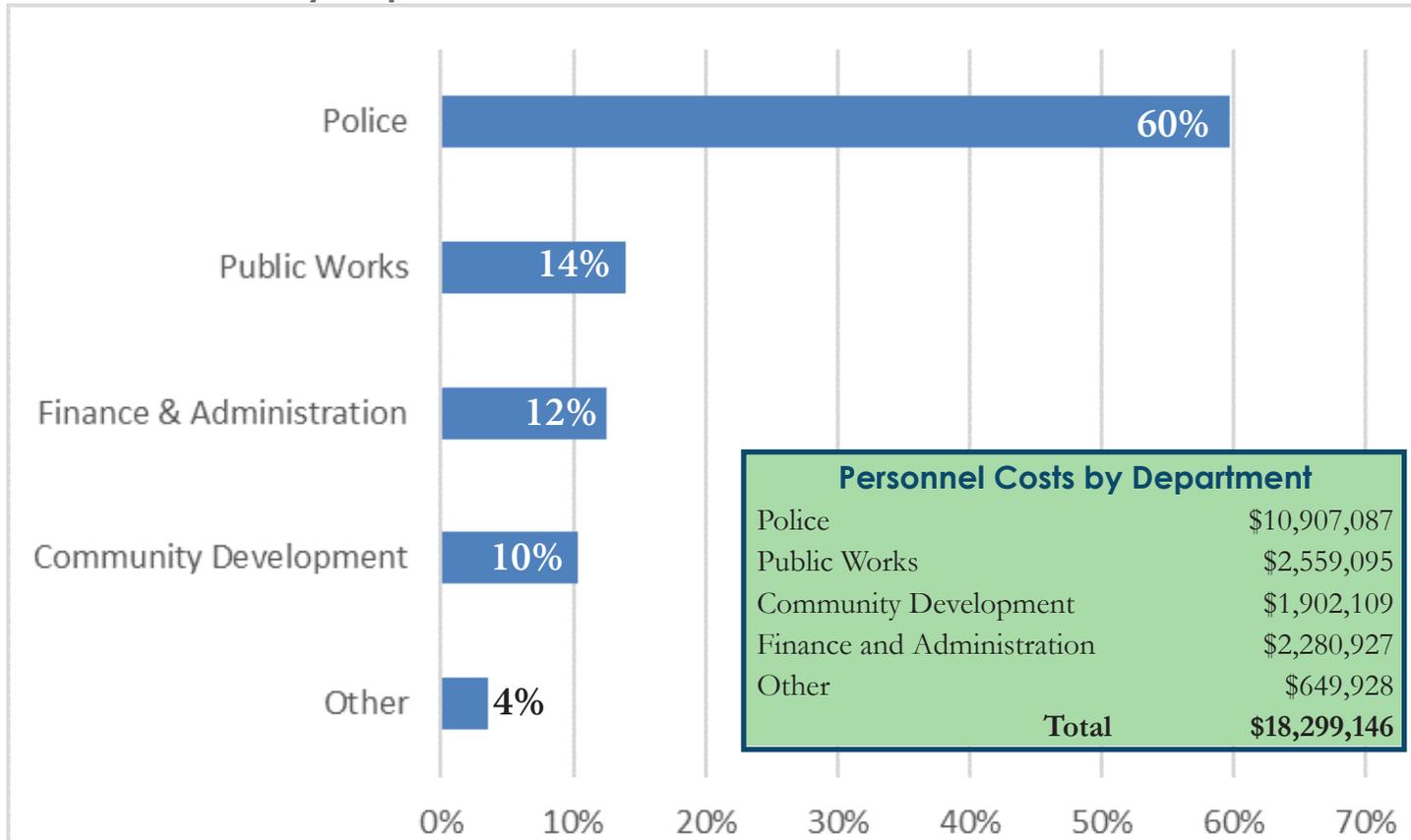
	Personnel	Contractual	Commodities	Capital	Total
Executive/Legislative					
Mayor's Office	15,617	25,400	-	-	41,017
City Council	62,750	90,996	-	-	153,746
	78,367	116,396	-	-	194,763
Administration					
City Clerk's Office	357,537	61,975	2,875	-	422,387
Legal Services	167,997	147,250	-	-	315,247
City Administrator's Office	329,952	18,455	-	-	348,407
Human Resources	204,099	139,137	200	-	343,436
Communications	160,180	174,450	9,400	-	344,030
Central Services	-	28,675	63,000	-	91,675
Risk Management	-	455,000	-	-	455,000
	1,219,765	1,024,942	75,475	-	2,320,182
Finance					
Finance	447,913	116,240	-	-	564,153
Geographic Information Service	143,849	50,500	6,000	-	200,349
Information Technology	469,400	325,925	77,000	81,000	953,325
	1,061,162	492,665	83,000	81,000	1,717,827
Community Development					
Planning & Zoning	340,682	29,945	1,740	-	372,367
Inspections	1,370,934	28,205	14,720	48,000	1,461,859
Economic Development	190,493	37,951	-	-	228,444
	1,902,109	96,101	16,460	48,000	2,062,670
Public Works					
Engineering/Administration	369,042	35,370	1,300	-	405,712
Roads and Bridges	1,242,000	365,905	382,980	68,000	2,058,885
Stormwater	593,290	7,045	6,050	-	606,385
Solid Waste	-	1,703,602	-	-	1,703,602
Vehicle & Equipment Maintenance	354,763	46,970	126,260	-	527,993
	2,559,095	2,158,892	516,590	68,000	5,302,577
Police					
Police Administration	357,316	19,795	2,700	30,000	409,811
Patrol Services	5,622,218	320,055	256,150	267,000	6,465,423
Investigations	1,653,384	33,115	14,700	-	1,701,199
Communications	1,037,755	172,155	7,500	-	1,217,410
Community Services	1,120,074	11,560	38,600	-	1,170,234
Police Records	200,369	-	800	-	201,169
Community Response Unit	915,971	13,180	26,200	-	955,351
Supplemental Pension Contrib	-	-	-	-	-
	10,907,087	569,860	346,650	297,000	12,120,597
Municipal Court					
	324,745	43,550	-	-	368,295
Parks and Recreation					
Government Center Maintenance	246,816	240,565	47,800	-	535,181
Human Services					
	-	225,000	-	-	225,000
Total Expenditures	18,299,146	4,967,971	1,085,975	494,000	24,847,092

General Fund

Expenditures Budget by Object



Personnel Costs by Department



General Fund

General Fund Five Year Projection Revenues and Expenditures 2020 to 2024

	REVENUES AND TRANSFERS					Comments
	2020	2021	2022	2023	2024	
Gaming taxes	7,000,000	7,140,000	7,282,800	7,428,456	7,577,025	2% increase per year
Util taxes	5,070,000	5,171,400	5,274,828	5,380,325	5,487,931	2% Increase per year
Sales tax	4,800,000	4,896,000	4,993,920	5,093,798	5,195,674	2% Increase per year
Sales tax-Prop P	1,550,000	1,581,000	1,612,620	1,644,872	1,677,770	2% Increase per year
Road & Bridge	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	No change
Lic, Permits	1,995,000	1,800,000	1,800,000	1,800,000	1,800,000	Includes bldg permits
Investment income	650,000	663,000	676,260	689,785	703,581	2% increase per year
Intergovtl	339,221	350,000	350,000	350,000	350,000	No change
Cigarette taxes	60,000	60,000	60,000	60,000	60,000	No change
Court	1,100,000	1,300,000	1,300,000	1,300,000	1,300,000	No change
Other	180,000	100,000	100,000	100,000	100,000	
Transfers (net)	100,000	103,000	106,090	109,273	112,551	From Park Fund
	24,944,221	25,264,400	25,656,518	26,056,509	26,464,532	

	EXPENDITURES				
	Personnel	Contractual	Commodities	Capital	Expenditures
2020	18,299,146	4,967,971	1,085,975	494,000	24,847,092
2021	18,665,129	5,067,330	1,107,695	350,000	25,190,154
2022	19,038,431	5,168,677	1,129,848	350,000	25,686,957
2023	19,419,200	5,272,051	1,152,445	350,000	26,193,696
2024	19,807,584	5,377,492	1,175,494	350,000	26,710,570
Annual increase	2%	2%	2%		

	Revenues	Expenditures	Change*
2020	24,944,221	24,847,092	97,129
2021	25,264,400	25,190,154	74,246
2022	25,656,518	25,686,957	(30,439)
2023	26,056,509	26,193,696	(137,187)
2024	26,464,532	26,710,570	(246,038)
			(242,288)

*Negative amounts represent transfers from the Reserve Fund.

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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

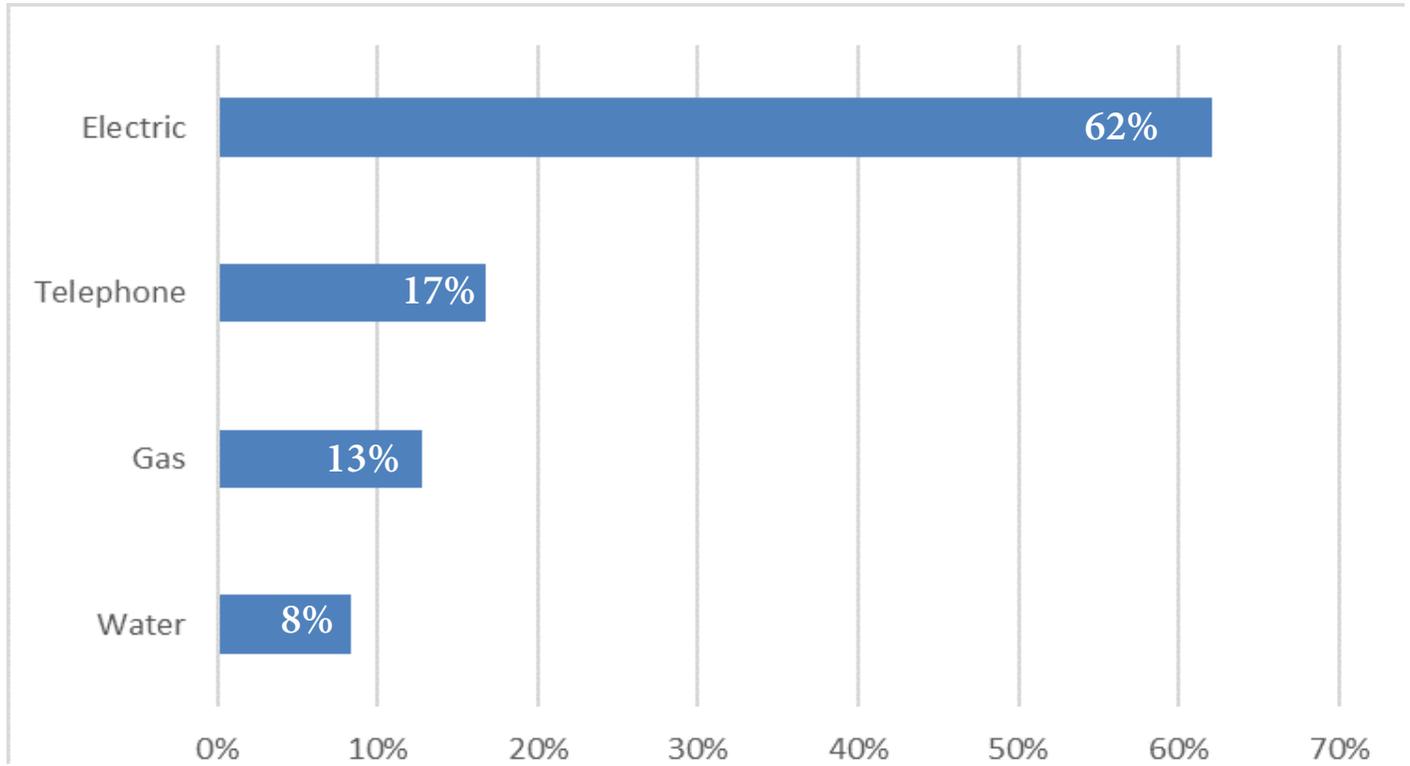
	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Utility Taxes:				
Utility Tax - Electric	320,178	364,591	320,000	315,000
Utility Tax - Gas	60,839	67,090	62,500	65,000
Utility Tax - Telecommunications	119,365	105,721	90,000	85,000
Utility Tax - Water	35,300	41,918	37,000	42,000
Total Revenue	535,682	579,320	509,500	507,000

Expenditures

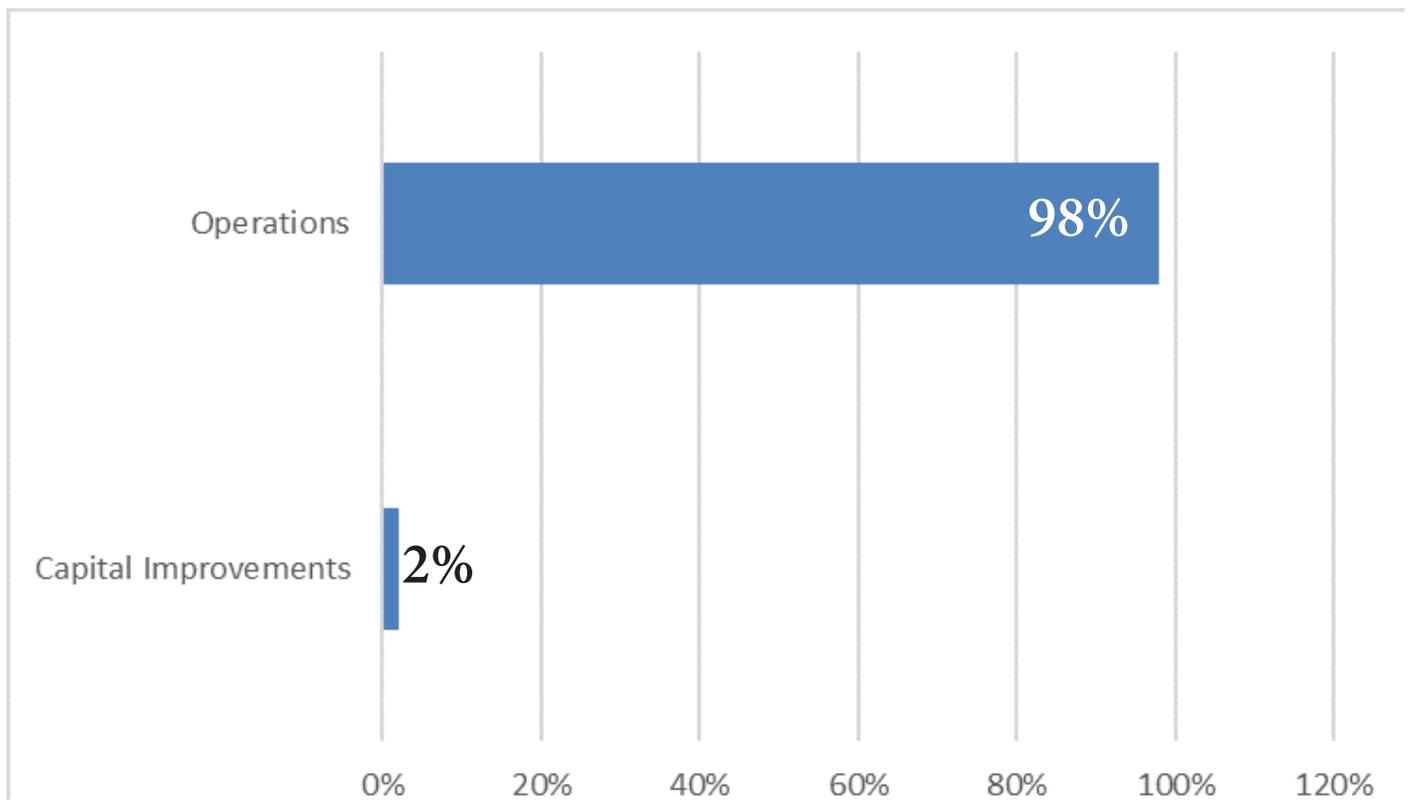
	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Streetlights - Operations	457,173	451,977	488,000	474,200
Capital Improvements	22,529	15,196	46,000	10,000
Total Expenditures	479,702	467,173	534,000	484,200

Streetlight Fund

Revenues - Where it comes from...



Expenditures - Where it goes...



Streetlight Fund

Streetlight Fund Five Year Projection Revenues & Expenditures 2020-2024 (in thousands)

	2020	2021	2022	2023	2024
Revenues	507	517	527	538	549
Expenditures-Operations	(474)	(488)	(503)	(518)	(533)
Expenditures-Capital	(10)	(8)	(8)	(8)	(8)
Change in Fund balance	23	21	17	12	7
Beginning Fund balance	2,000	2,023	2,044	2,061	2,073
Ending Fund balance	2,023	2,044	2,061	2,073	2,080

Assumptions:

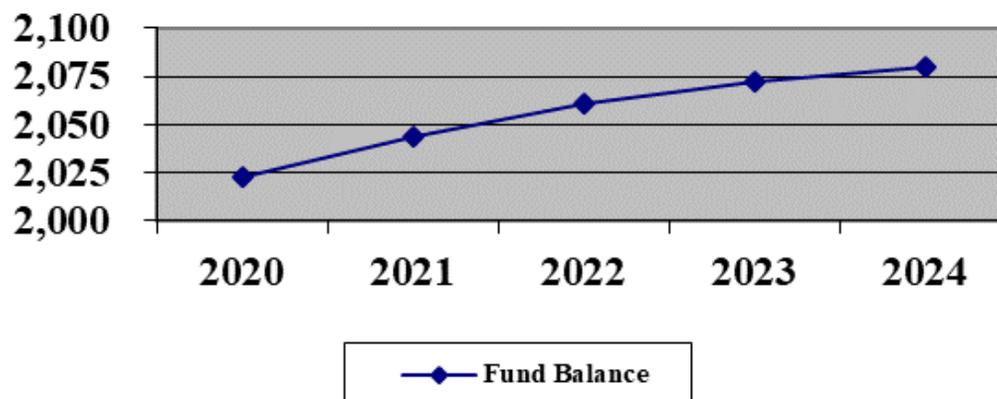
Revenues increase 2% per year.

Operating expenditures increase 3% each year.

Capital expenditures per the 2019-2023 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

Revenues

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Hotel/Motel Tax	339,475	371,799	350,000	360,000

Expenditures

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Community Development	316,937	374,474	401,799	360,000

Capital Improvement Fund

This fund receives 30% of gaming tax revenue and any grants related to expenditures within the fund. 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

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Gaming Tax	3,116,479	3,003,123	2,900,000	3,000,000
<u>Intergovernmental Revenues</u>				
Great Rivers Greenway	4,980,559	896,009	-	-
MSD			35,000	35,000
Municipal Parks Commission	-	-	-	525,000
Federal STP-Creve Coeur Mill	247,825	-	-	-
Federal STP-Adie Road	90,254	-	-	-
	5,318,638	896,009	35,000	560,000
<u>Other</u>				
	-	-	-	-
Unspent encumbrances	140,694	371,858	-	-
Miscellaneous	825	9,075	-	-
	141,519	380,933	-	-
Total Revenue	8,576,636	4,280,065	2,935,000	3,560,000
<u>Transfers from other Funds:</u>				
Transfer from Reserve Fund	5,000,000		-	
Transfer from Community Center Const Fund		837,439		

Expenditures

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Capital Project Management	270,733	225,790	233,692	241,761
Stomwater capital projects	-	197,325	1,003,000	2,710,000
Public Works projects and equipment	9,700,605	2,322,805	4,656,000	4,061,000
Total Expenditures	9,971,338	2,745,920	5,892,692	7,012,761
Transfer to Ice Center Fund*	-	5,874,640	-	-
	-	-	-	-
Total Transfers	-	5,874,640	-	-

*-A transfer to the Ice Center Fund as the City's contribution to the construction of the facility. In 2019, a transfer from the Reserve Fund was also made as a contribution for the construction.

Capital Improvement Fund

Capital Improvement Fund Five Year Projection

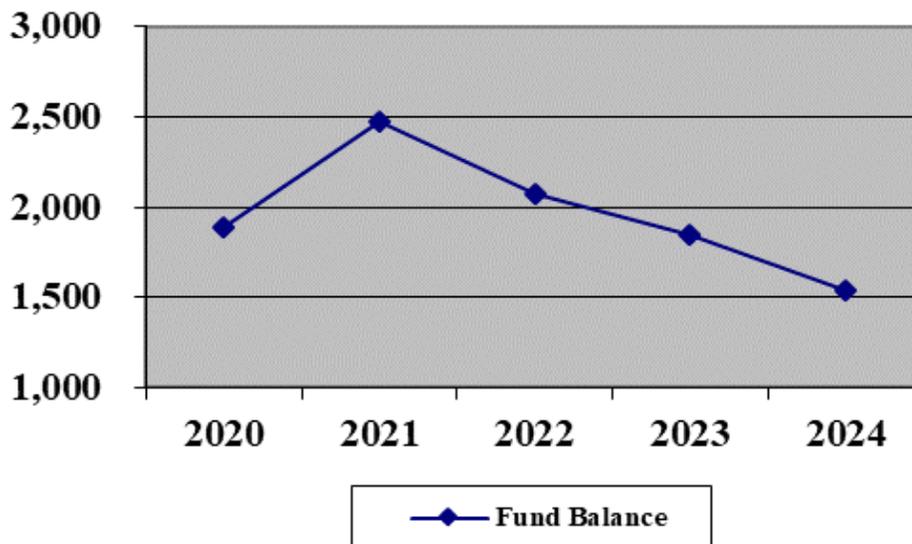
Revenues & Expenditures

2020-2024

(in thousands)

	2020	2021	2022	2023	2024
Revenues-Gaming taxes	3,000	3,060	3,121	3,184	3,247
Grants/contrib	560	0	630	820	0
Capital Proj Mgmt	(242)	(249)	(257)	(264)	(272)
Expenditures-Projects	(6,771)	(2,220)	(3,900)	(3,965)	(3,280)
Change in Fund balance	(3,453)	591	(406)	(226)	(305)
Beginning Fund balance	5,340	1,887	2,478	2,072	1,846
Ending Fund balance	1,887	2,478	2,072	1,846	1,541

Projected Fund Balance



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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

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Interest ⁺	2,514	9,827	0	0
Intergovernmental Revenues	42,642	521,374	50,000	50,000
Total Revenues	45,156	531,201	50,000	50,000

Expenditures

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Police	184,067	79,121	331,600	224,925
Total Expenditures	184,067	79,121	331,600	224,925

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 the Parks Fund.

Parks Fund

Revenues

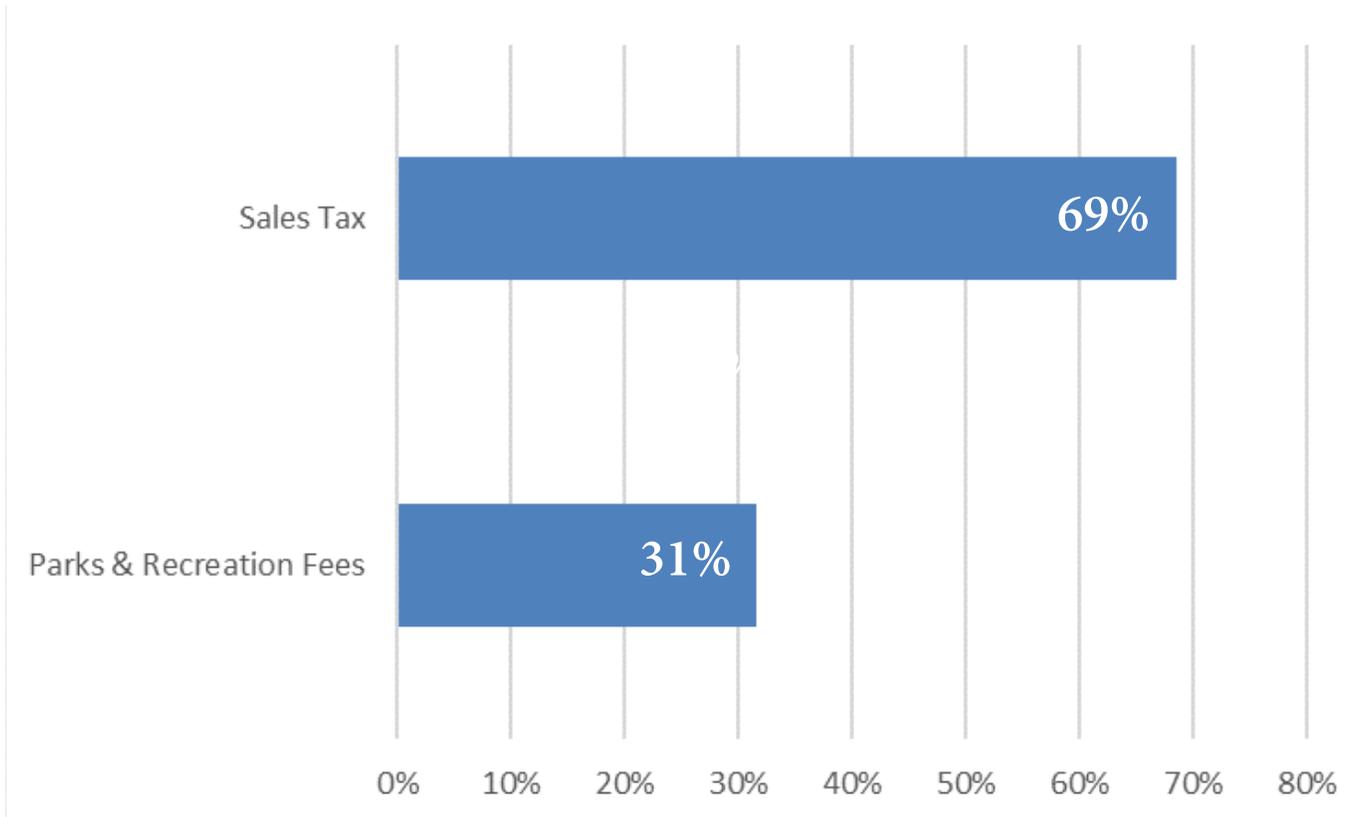
Revenues	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Sales Tax	4,439,567	4,782,525	4,800,000	4,800,000
<u>User Fees</u>				
Aquaport	508,189	496,961	410,000	510,000
Sportport	55,278	55,489	67,000	67,000
Recreation	360,262	579,064	629,300	700,000
Community Center	585,478	966,867	960,000	930,000
Total User Fees	1,509,207	2,098,381	2,066,300	2,207,000
Intergovernmental Revenues	161,834	-	250,000	-
Other Revenues	71,317	4	-	-
Total Park Fund Revenue	6,181,925	6,880,910	7,116,300	7,007,000

Expenditures

Expenditures	2017 Actual	2018 Actual	2019 Projected	2020 Budget
<u>Operations</u>				
Administration	250,119	249,892	206,901	179,040
Recreation Services	1,661,959	2,215,145	2,641,839	2,762,110
Community Center	598,371	752,207	910,591	946,344
Aquaport	523,924	573,588	579,378	556,913
Parks Maintenance	803,610	891,611	846,239	828,249
	3,837,983	4,682,443	5,184,948	5,272,656
Capital Improvements	5,521	255,407	1,150,000	3,700,000
Total Park Fund Expenditures	3,843,504	4,937,850	6,334,948	8,972,656
Transfers to Other Funds:				
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
	1,085,000	1,085,000	1,085,000	1,085,000
Total Expenditures and Transfers	4,928,504	6,022,850	7,419,948	10,057,656

Parks Fund

Revenues - Where it comes from...



Parks Fund

Parks Fund Five Year Projection

Revenues & Expenditures

2020-2024

(in thousands)

	2020	2021	2022	2023	2024
Revenues-Sales tax	4,800	4,896	4,994	5,094	5,196
Revenues-Recreation	1,630	1,650	1,675	1,700	1,750
Revenues-Aquaport	510	525	525	525	525
Revenues-Other	67	67	567	67	67
Total revenues	7,007	7,138	7,761	7,386	7,538
Expenditures-Parks & Rec	(5,273)	(5,378)	(5,486)	(5,596)	(5,708)
Capital Improvements	(3,700)	(500)	(1,000)	0	0
Transfer to General Fund	(100)	(100)	(100)	(100)	(100)
Transfer to Comm Ctr DSF	(985)	(985)	(985)	(985)	(985)
Change in Fund balance	(3,051)	175	190	705	745
Beginning Fund balance	6,000	2,949	3,124	3,313	4,018
Ending Fund balance	2,949	3,124	3,313	4,018	4,763

Assumptions:

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

Sales tax increases 2% per year.

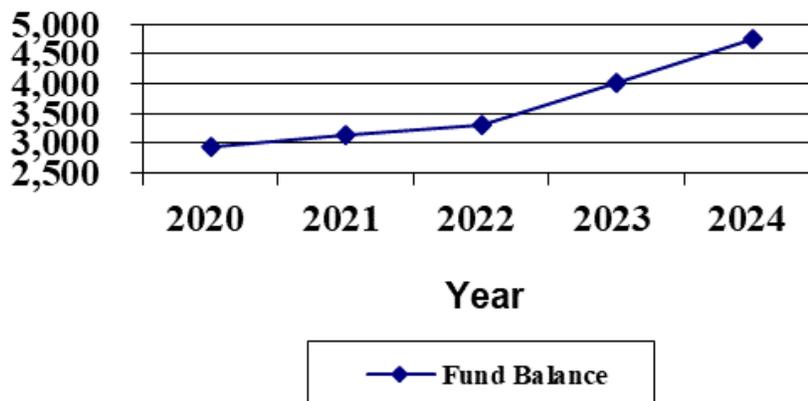
Recreation revenues average \$1.68m from 2020 to 2024..

Expenditures for operations increase 2% each year.

Capital expenditures per Capital Improvement Plan.

Community Center debt service is funded by Parks Fund.

Projected 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

Sources

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Transfer from General Fund	2,187,066	2,675,392	128,289	97,129
Total Transfers In	2,187,066	2,675,392	128,289	97,129

Other Uses

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Transfer to Capital Improvement Fund	5,000,000	-	-	-
Transfer to Ice Center Fund*	-	-	3,500,000	625,000
Total Transfers Out	5,000,000	-	3,500,000	625,000

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

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

Reserve Fund

Reserve Fund Five Year Projection

2020-2024

(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:

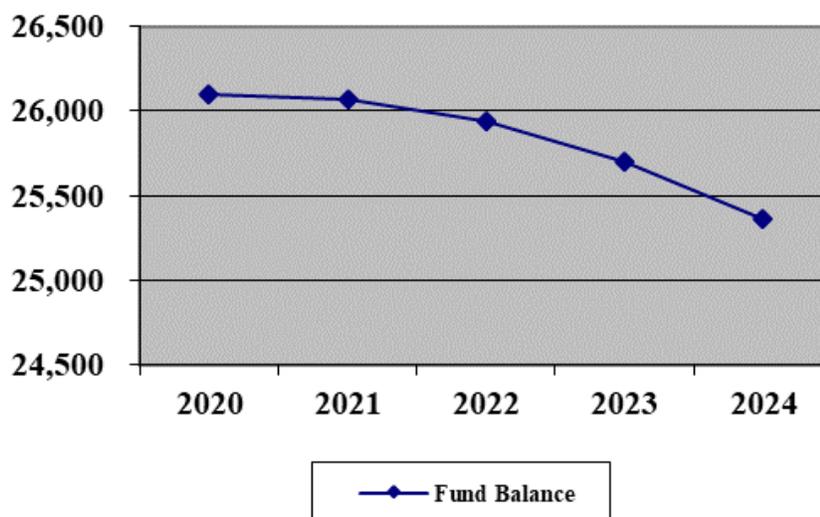
	2020	2021	2022	2023	2024
Contingency needs	0	(100)	(100)	(100)	(100)
Transfer from(to) General Fund*	97	74	(30)	(137)	(246)
Change in Fund balance	97	(26)	(130)	(237)	(346)
Beginning Fund balance	26,000	26,097	26,071	25,941	25,704
Ending Fund balance	26,097	26,071	25,941	25,704	25,358

*Annual surplus/deficit in the General Fund.

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

	2020	2021	2022	2023	2024
Beginning Fund balance (adjusted)	26,000	25,472	24,821	24,066	23,204
Change in Fund balance (above)	97	(26)	(130)	(237)	(346)
Backstop to Ice Center debt	(625)	(625)	(625)	(625)	(625)
Ending Fund balance	25,472	24,821	24,066	23,204	22,233

Projected Fund Balance



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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

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Sewer Lateral Fees	363,857	372,772	360,000	375,000
Total Revenues	363,857	372,772	360,000	375,000

+

Expenditures

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Sewer Lateral	238,003	208,230	250,000	250,000

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	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Intergovernmental	6,554	7,151	7,000	7,000

Expenditures	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Police	7,932	8,067	18,350	22,950

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

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Incremental taxes	204,811	233,932	150,000	150,000
Total Revenues	204,811	233,932	150,000	150,000

Expenditures

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
Economic Development	172,891	33,235	725,000	150,000
Total Expenditures	172,891	33,235	725,000	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

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
<u>Revenues</u>				
Incremental taxes	470,870	3,004,468	3,000,000	3,000,000
Special District Revenues	-	-	3,700,000	3,700,000
Total Revenues	470,870	3,004,468	6,700,000	6,700,000
<u>Other Sources:</u>				
Issuance of Notes		19,200,000	6,662,250	-

Expenditures

	2017	2018	2019	2020
	Actual	Actual	Projected	Budget
<u>Expenditures:</u>				
Economic Development	-	19,200,000	6,700,000	-
Payments to MHFPD			250,000	250,000
Trustee Fees				5,000
Debt Service			6,500,000	6,000,000
Total Expenditures	-	19,200,000	13,450,000	6,255,000

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

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Business licenses (billboards)	10,415	10,418	11,000	11,000
Total Revenues	10,415	10,418	11,000	11,000

Expenditures

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Parks and Recreation				
Beautification	3,948	10,410	30,650	25,600
Transfer to Capital Improvements Fund	53,295	-	-	-

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

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Transfer from Parks Fund	985,000	985,000	985,000	985,000
Total Transfers	985,000	985,000	985,000	985,000

Expenditures

	2017 Actual	2018 Actual	2019 Projected	2020 Budget
Principal	610,000	625,000	635,000	650,000
Interest	365,033	352,683	340,100	327,300
Trustee Fees	3,078	1,940	9,900	7,700
Total expenditures	978,111	979,623	985,000	985,000