



# All Funds - Summary

This section provides a summary and combined view of all funds included in the 2021 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 2017 to 2021	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Estimated	Proposed
<b>REVENUES:</b>					
General***	24,331,728	26,185,824	25,063,420	24,009,221	23,786,820
Streetlight	535,682	579,320	503,441	475,000	458,000
Tourism	339,475	371,799	367,717	180,000	320,000
Capital Improvement	8,435,942	3,908,207	3,050,410	435,000	975,000
Police Forfeiture	45,156	531,201	101,729	50,000	40,000
Parks	6,169,282	6,880,910	7,214,940	5,314,000	6,360,000
Reserve	-	-	-	-	-
Sewer Lateral	363,857	372,772	374,853	375,000	375,000
Police Training	6,554	7,151	5,565	7,000	7,000
Beautification	10,415	10,418	11,176	11,000	11,000
Community Center DSF		348	852	-	-
Dorsett Road TIF	204,811	233,932	261,762	150,000	150,000
Westport Paza TIF	470,870	3,004,468	5,431,182	2,600,000	2,860,000
South Heights TIF	2,784,637	3,486,825	-	-	-
<b>TOTAL</b>	<b>43,698,409</b>	<b>45,573,175</b>	<b>42,387,047</b>	<b>33,606,221</b>	<b>35,342,820</b>

	2017	2018	2019	2020	2021
	Actual	Actual	Actual	Estimated	Proposed
<b>EXPENDITURES:</b>					
General	22,266,006	23,639,222	23,495,970	24,826,162	24,041,428
Streetlight	479,701	467,173	467,173	484,200	486,200
Tourism	316,937	374,474	401,799	377,718	140,000
Capital Improvement	9,971,338	2,745,920	4,739,462	3,484,761	4,493,369
Police Forfeiture	184,067	79,121	326,052	224,925	187,025
Parks	3,843,504	4,937,850	5,209,521	9,025,518	5,559,057
Reserve	-	-	-	-	-
Sewer Lateral	238,002	208,230	233,924	250,000	250,000
Police Training	7,932	8,067	7,182	22,950	16,950
Beautification	3,948	10,410	14,744	25,600	16,100
Community Center Construction*	389,647	30,103	-	-	-
Community Center Debt Service	978,111	979,623	978,161	985,000	985,000
Westport Paza TIF	-	19,200,000	11,763,465	3,255,000	2,860,000
Dorsett Road TIF	172,891	33,235	729,361	150,000	150,000
South Heights TIF**	4,531,655	4,595,857	-	-	-
<b>TOTAL</b>	<b>43,383,739</b>	<b>57,309,285</b>	<b>48,366,814</b>	<b>43,111,834</b>	<b>39,185,129</b>

Interfund transactions not included. Proceeds from debt issuances are not included in revenues. Revenues do not include unspent prior year encumbrances.

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

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

\*\*\* General Fund 2020 Estimated revenues assumes \$1.9 million in federal assistance related to COVID-19.

# 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	8,000	-	-	-	-	-	-	8,000
Utility Taxes	4,580	458	-	-	-	-	-	5,038
Sales Tax	4,250	-	-	4,500	-	-	-	8,750
Sales Tax-Prop P	1,365	-	-	-	-	-	-	1,365
Cigarette Tax	50	-	-	-	-	-	-	50
Road and Bridge Taxes	2,110	-	-	-	-	-	-	2,110
Hotel/Motel Tax	-	-	-	-	-	-	320	320
Licenses, Permits, and Fees	1,847	-	-	-	-	-	11	1,858
Municipal Court	800	-	-	-	-	-	-	800
Investment income	250	-	-	-	-	-	-	250
Intergovernmental Revenues	355	-	975	-	-	-	47	1,377
Recreation Program Fees	-	-	-	1,860	-	-	-	1,860
Sewer Lateral Fees	-	-	-	-	-	-	375	375
Incremental Taxes	-	-	-	-	-	-	3,010	3,010
Other Revenue	180	-	-	-	-	-	-	180
<b>TOTAL REVENUES</b>	<b>23,787</b>	<b>458</b>	<b>975</b>	<b>6,360</b>	<b>-</b>	<b>-</b>	<b>3,763</b>	<b>35,343</b>
<u>EXPENDITURES</u>								
Executive/Legislative	165	-	-	-	-	-	-	165
Administrative	2,240	-	-	-	-	-	-	2,240
Finance	1,651	-	-	-	-	-	-	1,651
Community Development	2,007	-	-	-	-	-	345	2,352
Public Works	5,061	486	4,493	-	-	-	250	10,291
Police	11,666	-	-	-	-	-	204	11,870
Municipal Court	358	-	-	-	-	-	-	358
Parks and Recreation	669	-	-	5,559	-	-	16	6,244
Human Services	225	-	-	-	-	-	-	225
Debt Service	-	-	-	-	-	985	2,805	3,790
<b>TOTAL EXPENDITURES</b>	<b>24,041</b>	<b>486</b>	<b>4,493</b>	<b>5,559</b>	<b>-</b>	<b>985</b>	<b>3,620</b>	<b>39,185</b>
Excess(deficiency) of revenues over(under) expenditures	(255)	(28)	(3,518)	801	-	(985)	143	(3,842)
Other financing sources(uses):								
Transfer to Community Center DSF				(985)		985		-
Advance repayment from Ice Center					1,000			1,000
Operating transfers in (out):	155				(780)			(625)
Operating transfers in (out):	100	(1,000)	1,000	(275)				(175)
Change in Fund Balance -2021	0	(1,028)	(2,518)	(459)	220	-	143	(3,642)
Fund Balance January 1, 2021	-	2,000	3,500	2,200	23,000	30	4,126	34,856
<b>Fund Balance December 31, 2021</b>	<b>0</b>	<b>972</b>	<b>982</b>	<b>1,741</b>	<b>23,220</b>	<b>30</b>	<b>4,269</b>	<b>31,214</b>

\*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	Pol Forf Fund	Beaut Fund	Sewr Lat Fund	Pol Trg Fund	Dorsett TIF	Westport Plaza TIF	
REVENUES:								
Hotel/Motel Tax	320	-	-	-	-	-	-	320
Business License	-	-	11	-	-	-	-	11
Intergovernmental Revenues	-	40	-	-	7	-	-	47
Sewer Lateral Fees	-	-	-	375	-	-	-	375
Incremental/Special District Taxes	-	-	-	-	-	150	2,860	3,010
Other	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>320</b>	<b>40</b>	<b>11</b>	<b>375</b>	<b>7</b>	<b>150</b>	<b>2,860</b>	<b>3,763</b>
EXPENDITURES								
Community Development	140	-	-	-	-	150	55	345
Public Works	-	-	-	250	-	-	-	250
Police	-	187	-	-	17	-	-	204
Parks and Recreation	-	-	16	-	-	-	-	16
Human Services	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	2,805	2,805
<b>TOTAL EXPENDITURES</b>	<b>140</b>	<b>187</b>	<b>16</b>	<b>250</b>	<b>17</b>	<b>150</b>	<b>2,860</b>	<b>3,620</b>
Excess(deficiency) of revenues over(under) expenditures	180	(147)	(5)	125	(10)	-	-	143
Other financing sources(uses):	-	-	-	-	-	-	-	-
Operating transfers in (out):	-	-	-	-	-	-	-	-
Change in Fund Balance -2021	180	(147)	(5)	125	(10)	-	-	143
Fund Balance January 1, 2021	(180)	180	18	940	18	150	3,000	4,126
Fund Balance December 31, 2021	-	33	13	1,065	8	150	3,000	4,269

\*Fund Names:

Tourism=Tourism Tax Fund

Pol Forf=Police Forfeiture Fund

Sewr Lat=Sewer Lateral Fund

Beaut=Beautification Fund

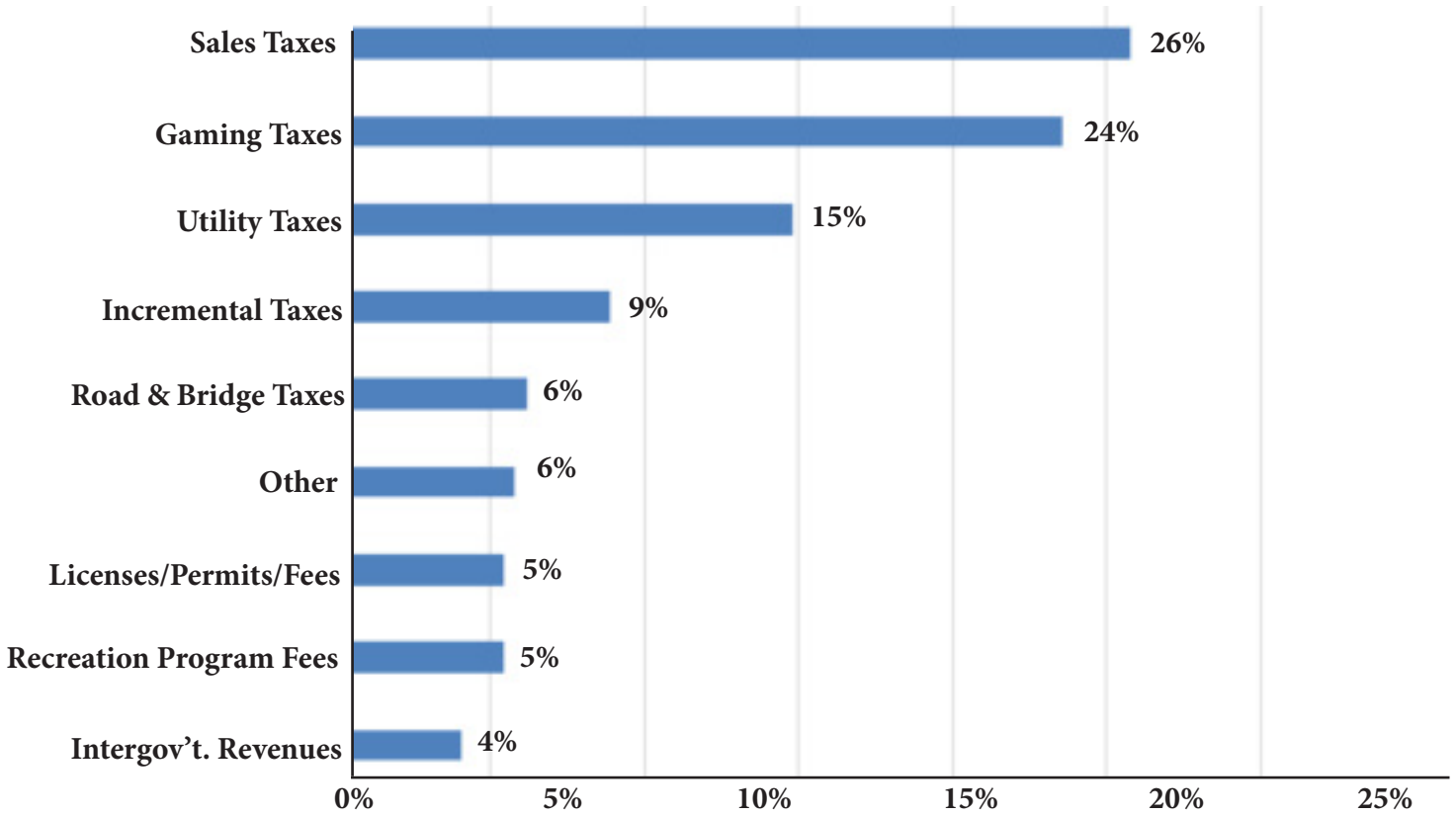
Pol Trg=Police Training Fund

Westport Plaza TIF=Westport Plaza Tax Increment Financing Fund

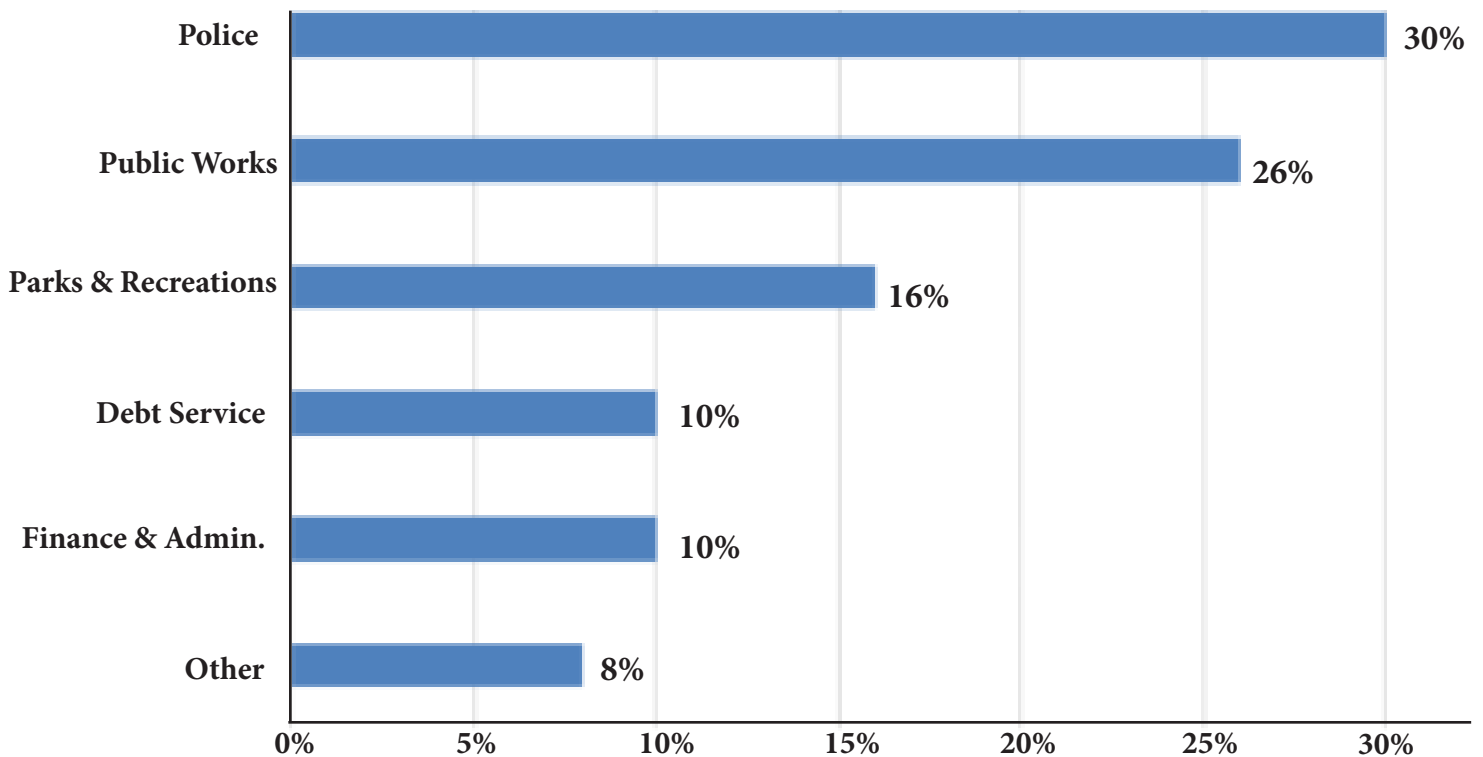
Dorsett TIF=Dorsett Road Tax Increment Financing Fund

# all funds

## Revenues - Where it comes from...



## Expenditures - Where it goes...

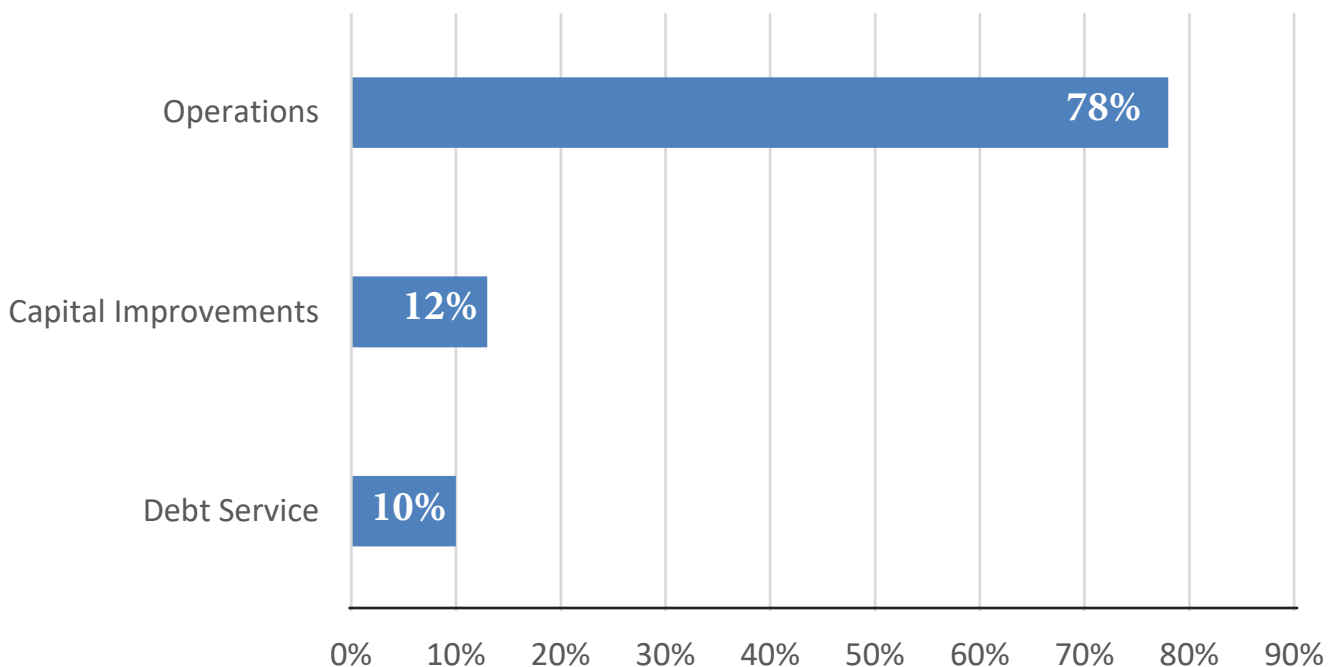


**City of Maryland Heights**  
**Schedule of Budgeted Expenditures by Fund: Operations, Debt Service and Capital Improvements**  
**2021**

Fund	Operations(2)	Capital		Total
		Improvements	Debt Service	
General	24,041,428			24,041,428
Streetlight	474,200	12,000		486,200
Tourism	140,000			140,000
Capital Improvement	243,369	4,250,000		4,493,369
Police Forfeiture	187,025			187,025
Police Training	16,950			16,950
Parks	5,059,057	500,000		5,559,057
Reserve(1)	0			0
Sewer Lateral	250,000			250,000
Beautification	16,100			16,100
Community Center DSF			985,000	985,000
Dorsett Road TIF	150,000			150,000
Westport Plaza TIF	60,000		2,800,000	2,860,000
<b>TOTAL</b>	<b>30,638,129</b>	<b>4,762,000</b>	<b>3,785,000</b>	<b>39,185,129</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.
- (3) Includes personnel, contractual, commodities and capital asset expenditures.

## Expenditures by Object



# personnel schedule - all departments

		2019	2020	2021
<b>Position Title</b>		<b>Actual</b>	<b>Authorized</b>	<b>Requested</b>
<b><u>Administration</u></b>				
City Clerk's Office	City Clerk	1.00	1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
	Records Clerk/Administration	1.00	1.00	1.00
		4.00	4.00	4.00
Legal Services	Prosecutor	0.25	0.25	0.25
	Assistant to the Prosecutor	1.00	1.00	1.00
		1.25	1.25	1.25
City Administrator's Office	City Administrator	1.00	1.00	1.00
	Assistant to the City Administrator	1.00	1.00	1.00
	Management Assistant	1.00	0.00	0.00
		3.00	2.00	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	1.00	1.00	1.00
	Marketing Specialist	1.00	1.00	0.00
	Intern	0.00	0.00	0.25
		2.00	2.00	1.25
<b>TOTAL ADMINISTRATION</b>		<b>12.25</b>	<b>11.25</b>	<b>10.50</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	0.00	0.00	1.00
	Accounting Clerk	1.00	1.00	1.00
		3.00	3.00	4.00
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
<b>TOTAL FINANCE</b>		<b>8.00</b>	<b>8.00</b>	<b>9.00</b>

# personnel schedule - all departments

		2019	2020	2021
	Position Title	Actual	Authorized	Requested
<b><u>Community Development</u></b>				
Planning & Zoning	Director of Community Development	1.00	1.00	1.00
	Planner II	1.00	1.00	1.00
	Planner I	0.75	1.00	1.00
	Planning Assistant	0.25	0.00	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	1.00	1.00
		1.00	2.00	2.00
	<b>TOTAL COMMUNITY DEVELOPMENT</b>	19.25	20.25	20.25
<b><u>Public Works</u></b>				
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	0.75	0.75
		14.50	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

		2019	2020	2021
	Position Title	Actual	Authorized	Requested
Capital Projects	Engineer	1.00	1.00	1.00
	Construction Inspector	1.00	1.00	1.00
	Intern	0.25	0.25	0.25
		2.25	2.25	2.25
Vehicle and Equipment Maintenance	Crew Leader	1.00	1.00	1.00
	Mechanic	2.00	2.00	2.00
	Mechanic Helper	1.00	1.00	1.00
		4.00	4.00	4.00
	<b>TOTAL PUBLIC WORKS</b>	29.75	29.00	29.00
<b>Police</b>				
Police Administration	Police Chief	1.00	1.00	1.00
	Police Officer	1.00	0.00	0.00
	Executive Assistant	1.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
		4.00	3.00	3.00
Patrol Services	Major (Deputy Chief)	1.00	1.00	1.00
	Captain/Lieutenant	3.00	4.00	4.00
	Sergeant	6.00	5.00	5.00
	Corporal	0.00	4.00	4.00
	Police Officer	39.00	36.00	36.00
		49.00	50.00	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	2.00	2.00
		11.30	13.30	13.30
Community Services	Captain/Lieutenant	1.00	1.00	1.00
	Sergeant	1.00	2.00	2.00
	Police Officer	5.00	6.50	7.00
	Jailer	2.00	0.00	0.00
	Bailiff	0.60	0.60	0.60
		9.60	10.10	10.60
Police Records	Police Records Supervisor	1.00	1.00	1.00
	Police Records Clerk	2.00	2.00	2.00
		3.00	3.00	3.00

# personnel schedule - all departments

		2019	2020	2021
	Position Title	Actual	Authorized	Requested
Community Response Unit	Captain / Lieutenant	1.00	0.00	0.00
	Sergeant	1.00	1.00	1.00
	Police Officer	6.00	6.00	6.00
		8.00	7.00	7.00
	<b>TOTAL POLICE</b>	<b>98.90</b>	<b>100.40</b>	<b>100.90</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	3.00	2.00	2.00
	Court Aide	0.50	0.50	0.50
		4.80	3.80	3.80
	<b>TOTAL MUNICIPAL COURT</b>	<b>4.80</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	Recreation Manager	2.00	2.00	1.00
	Aquatic Supervisor	1.00	1.00	1.00
	Recreation Program Specialist	5.00	5.00	5.00
	Recreation Assisant	2.00	2.00	2.00
	Marketing Specialist	1.00	1.00	1.00
	Customer Relations Supervisor	1.00	1.00	0.00
	Customer Relations Specialist	5.00	5.00	4.00
	Fitness Center Attendant	3.25	3.50	3.50
	Camp Staff	3.50	3.50	3.50
	Bus Driver	0.78	0.78	0.78
	Customer Relations Attendant	5.00	5.00	5.00
	Preschool Teacher	3.70	4.25	2.50
	Play Center Attendant	2.00	2.00	2.00
	Personal Trainer	1.07	0.90	0.00
	Fitness Instructor	2.00	1.60	0.00
	Dance Instructor	0.75	0.30	0.30
	Program Instructor	1.60	1.60	1.60
	Park Attendant	0.24	0.06	0.06
	Gym Attendant	0.90	0.00	0.00
	Youth Sports Assistant	0.63	0.63	0.00
	Sports Officials	0.75	0.06	0.06
	Senior Aide	0.28	0.36	0.36
	Head Lifeguard	0.93	1.08	2.51
	Swim Instructor	0.00	0.00	1.11
	Lifeguard	8.29	8.14	6.75
	Market Manager	0.00	0.17	0.17
			52.67	50.93

# personnel schedule - all departments

		2019	2020	2021
<b>Position Title</b>		<b>Actual</b>	<b>Authorized</b>	<b>Requested</b>
Community Center Maintenance	Superintendent of Facilities	1.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Custodian	3.00	3.00	3.00
	Maintenance Aide	3.25	3.25	3.25
		8.25	8.25	8.25
Government Center Maintenance	Maintenance Worker	1.00	1.00	1.00
	Custodian	2.00	2.00	2.00
	Maintenance Aide	1.00	1.00	1.00
		4.00	4.00	4.00
Aquaport	Aquaport Staff	3.30	3.30	4.60
	Lifeguard Manager	0.41	0.41	0.87
	Head Lifeguard	0.87	1.83	1.38
	Lifeguard	9.09	7.20	6.97
	Slide Attendant	0.00	0.00	2.49
	Aquaport Grounds Crew	0.32	0.32	0.64
	Aquaport Maintenance	0.57	0.57	0.00
		14.56	13.63	16.95
Parks Maintenance	Superintendent of Parks	1.00	1.00	1.00
	Crew Leader	1.00	1.00	1.00
	Maintenance Worker	4.00	4.00	4.00
	Maintenance Aide	2.20	2.20	2.20
		8.20	8.20	8.20
<b>TOTAL PARKS AND RECREATION</b>		<b>88.68</b>	<b>86.01</b>	<b>82.60</b>
<b>TOTAL PERSONNEL (FTE)</b>		<b>261.63</b>	<b>258.71</b>	<b>256.05</b>

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

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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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Gaming Taxes</b>	7,007,287	6,987,848	5,950,000	8,000,000
<b>Utility Taxes:</b>				
Utility Taxes - Electric	3,645,913	3,112,602	2,950,000	2,800,000
Utility Taxes - Gas	670,895	653,034	600,000	600,000
Utility Taxes - Telecommunications	1,057,206	868,197	800,000	780,000
Utility Taxes - Water	419,183	400,579	400,000	400,000
	5,793,197	5,034,412	4,750,000	4,580,000
<b>Sales Tax-1%</b>	4,789,043	4,728,488	4,150,000	4,250,000
<b>Sales Tax-Public Safety</b>	1,502,516	1,516,401	1,300,000	1,365,000
<b>Cigarette Tax</b>	60,333	56,668	50,000	50,000
<b>Road and Bridge Taxes:</b>				
Motor Fuel Tax	737,364	743,758	680,000	750,000
Motor Vehicle Tax	368,779	377,400	330,000	360,000
County Road Refund	1,078,277	1,049,932	1,000,000	1,000,000
	2,184,420	2,171,090	2,010,000	2,110,000
<b>Licenses, Permits, and Fees:</b>				
Business Licenses	609,583	601,060	600,000	600,000
Plan Review Fees	50,988	32,715	50,000	50,000
Police Fees	16,833	18,136	15,000	15,000
Cable TV Franchise Fees	339,269	330,934	330,000	300,000
Reoccupancy Permits	211,214	213,909	220,000	220,000
Reimb. From Developers	-	2,392	8,000	-
Reimb of Code Abatement Costs	9,859	7,570	12,000	12,000
Building Permits	793,295	627,599	850,000	650,000
	2,031,041	1,834,315	2,085,000	1,847,000
<b>Municipal Court:</b>				
Court Fines and Fees	1,221,765	988,627	600,000	800,000
<b>Investment Income:</b>				
Interest on Investments	894,200	1,088,586	650,000	250,000
<b>Intergovernmental Revenues:</b>				
CARES Act and Other COVID grants	-	-	1,900,000	-
Grants/Reimbursements	462,941	360,472	339,221	354,820
	462,941	360,472	2,239,221	354,820
<b>Other:</b>				
Insurance Reimbursement	36,105	31,446	45,000	-
Police Services-Special Events	18,081	18,037	20,000	20,000
Sale of Surplus Property	46,297	155,108	90,000	80,000
SLAIT Dividend	119,028	41,660	50,000	50,000
Miscellaneous	19,570	50,262	20,000	30,000
	239,081	296,513	225,000	180,000
<b>Total Revenue</b>	26,185,824	25,063,420	24,009,221	23,786,820
<b>Transfers from other funds:</b>				
Park Fund	100,000	100,000	100,000	100,000
	100,000	100,000	100,000	100,000

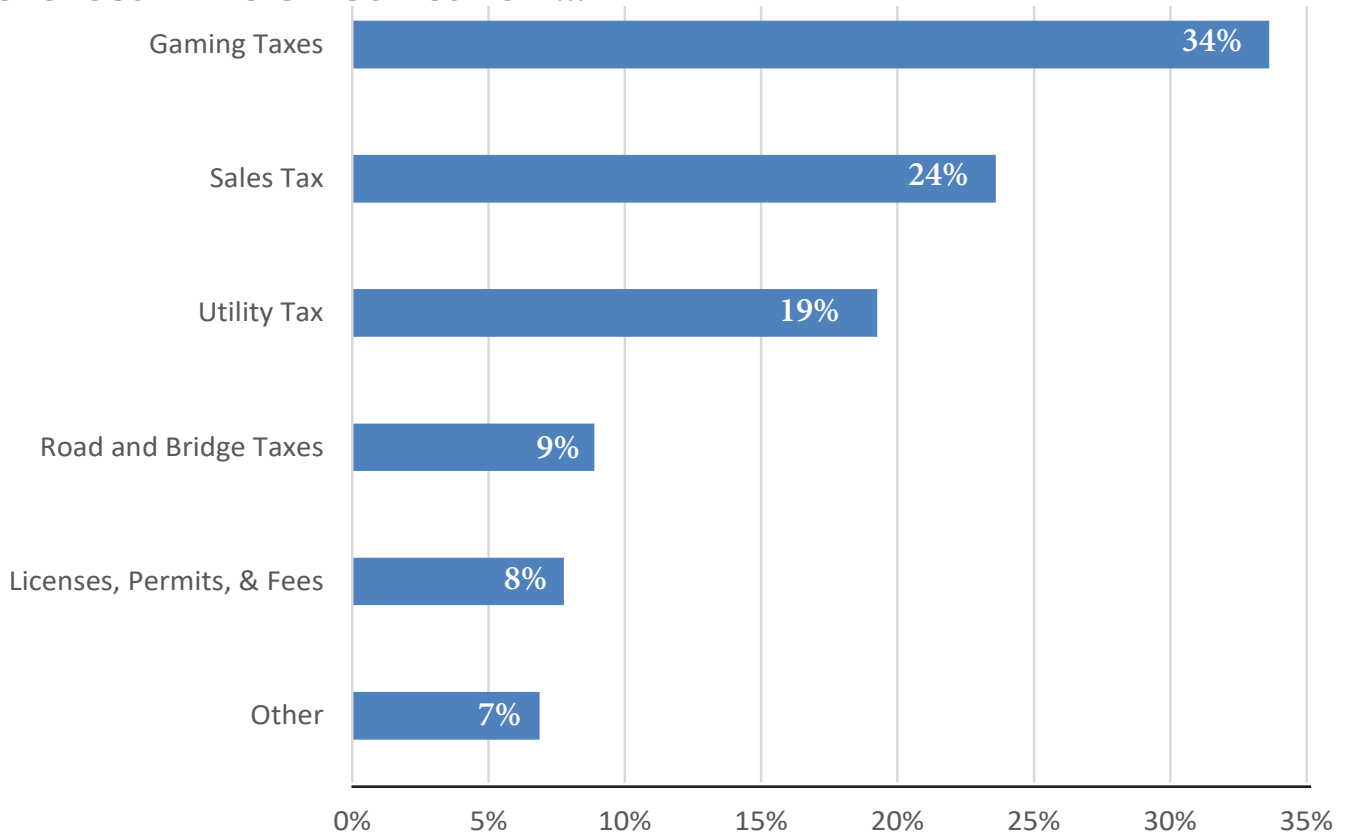
# General Fund

## Expenditure Budget - by Program

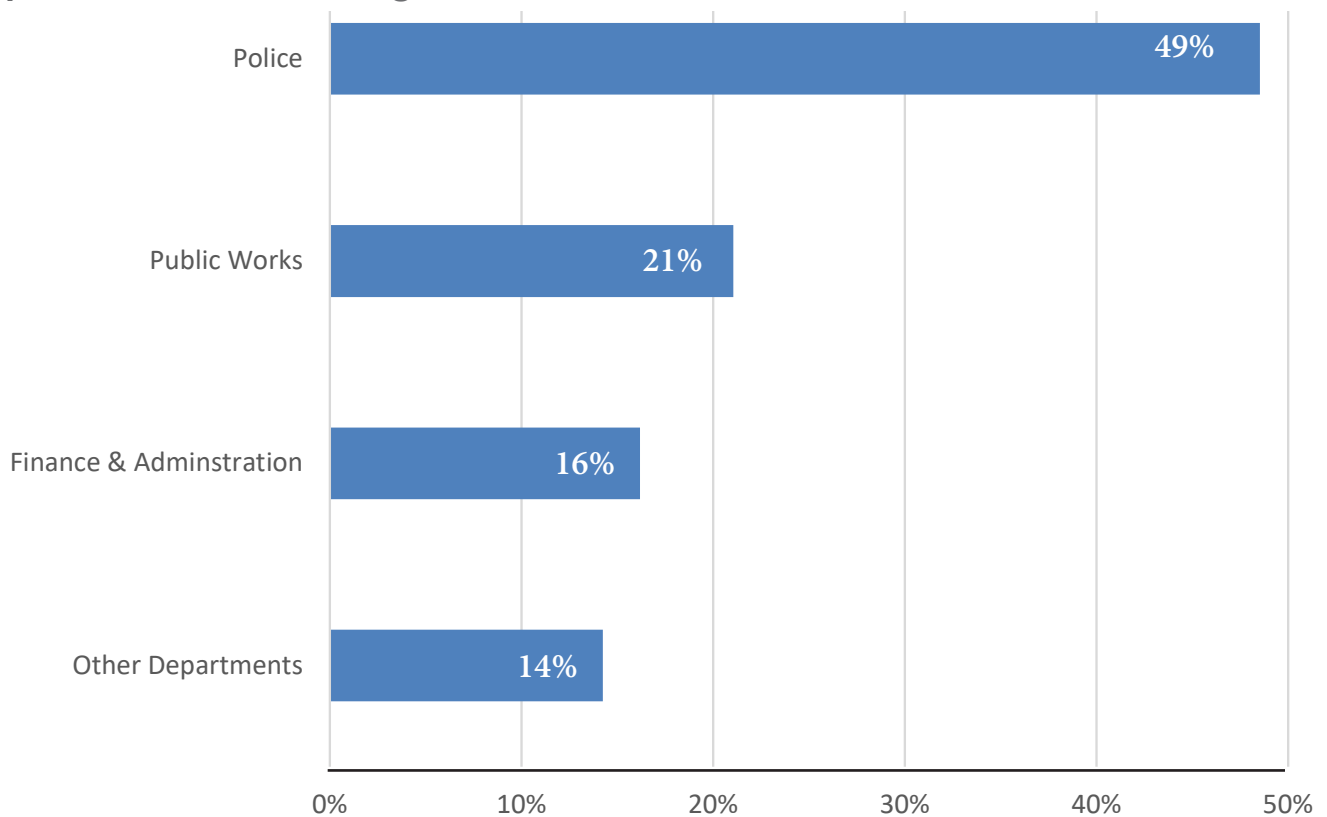
	2019 Actual	2020 Budget	2021 Proposed
<b>Executive/Legislative</b>			
Mayor's Office	36,239	34,137	34,019
City Council	143,682	129,746	131,157
	179,921	163,883	165,176
<b>Administration</b>			
City Clerk's Office	387,674	409,387	393,838
Legal Services	340,386	385,247	340,539
City Administrator's Office	377,878	478,407	367,360
Human Resources	350,569	343,436	358,292
Communications	246,756	294,730	213,035
Central Services	89,988	77,675	91,675
Risk Management	441,322	465,000	475,000
	2,234,573	2,453,882	2,239,739
<b>Finance</b>			
Finance	483,780	513,153	617,352
Geographic Information Service	171,902	200,349	173,161
Information Technology	759,167	973,325	860,083
	1,414,849	1,686,827	1,650,596
<b>Community Development</b>			
Planning & Zoning	339,722	364,367	358,640
Inspections	1,326,978	1,481,859	1,423,575
Economic Development	141,405	218,444	224,370
	1,808,105	2,064,670	2,006,585
<b>Public Works</b>			
Engineering/Administration	392,462	395,712	382,606
Roads and Bridges	1,811,977	2,058,885	1,796,130
Stormwater	599,928	606,385	605,931
Solid Waste	2,045,127	1,703,602	1,755,000
Vehicle & Equipment Maintenance	501,034	527,993	521,314
	5,350,528	5,292,577	5,060,981
<b>Police</b>			
Police Administration	488,203	409,811	379,053
Patrol Services	6,205,186	6,380,673	5,959,368
Investigations	1,636,300	1,701,199	1,700,172
Communications	1,059,260	1,217,410	1,222,243
Community Services	925,551	1,170,234	1,305,089
Record Room	181,435	201,169	202,611
Community Response Unit	942,120	955,351	897,675
	11,438,055	12,035,847	11,666,211
<b>Municipal Court</b>			
Municipal Court	347,830	368,295	358,026
<b>Parks and Recreation</b>			
Government Center Maintenance	527,669	535,181	669,114
<b>Human Services</b>			
	194,440	225,000	225,000
<b>Total Expenditures</b>	23,495,970	24,826,162	24,041,428

# General Fund

## Revenues - Where it comes from...



## Expenditures - Where it goes...





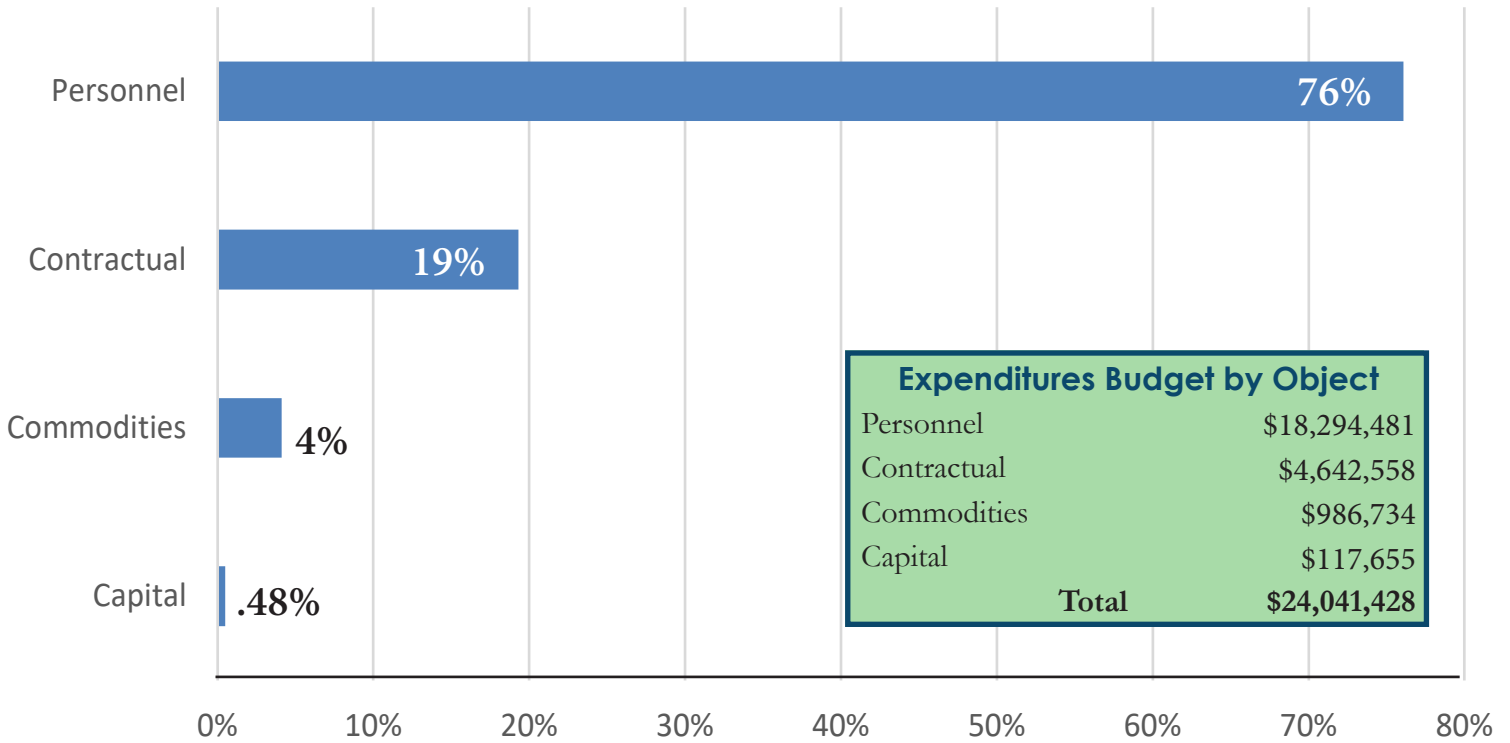
# General Fund

## Expenditure Budget - by Object of Expenditure

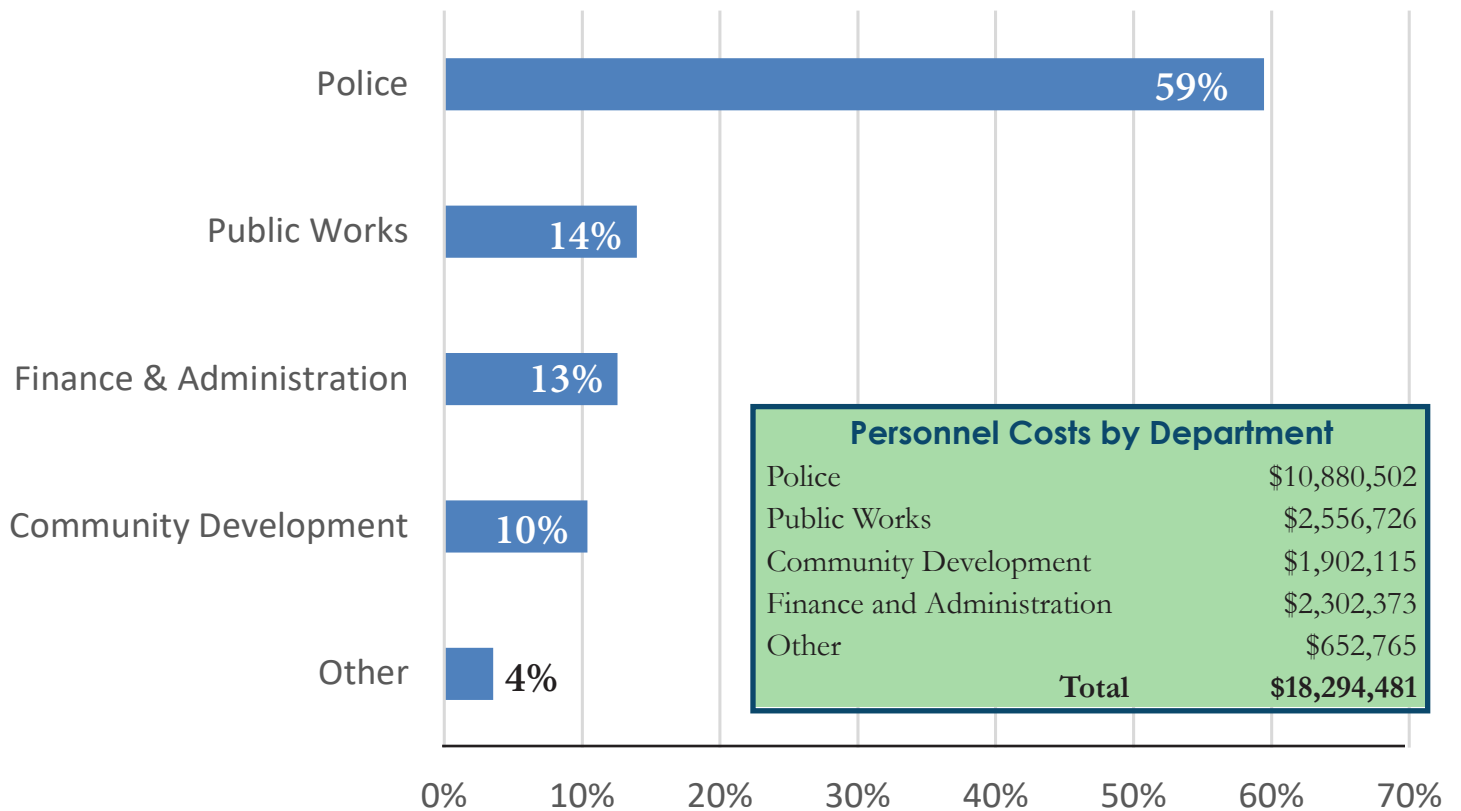
	Personnel	Contractual	Commodities	Capital	Total
<b>Executive/Legislative</b>					
Mayor's Office	15,619	18,400	-	-	34,019
City Council	62,761	68,396	-	-	131,157
	78,380	86,796	-	-	165,176
<b>Administration</b>					
City Clerk's Office	356,653	35,810	1,375	-	393,838
Legal Services	168,289	171,750	500	-	340,539
City Administrator's Office	355,845	11,515	-	-	367,360
Human Resources	217,390	140,702	200	-	358,292
Communications	97,470	108,815	6,750	-	213,035
Central Services	-	28,675	63,000	-	91,675
Risk Management	-	475,000	-	-	475,000
	1,195,647	972,267	71,825	-	2,239,739
<b>Finance</b>					
Finance	490,882	126,470	-	-	617,352
Geographic Information Service	143,661	24,500	5,000	-	173,161
Information Technology	472,183	331,900	56,000	-	860,083
	1,106,726	482,870	61,000	-	1,650,596
<b>Community Development</b>					
Planning & Zoning	341,740	15,900	1,000	-	358,640
Inspections	1,366,305	36,250	21,020	-	1,423,575
Economic Development	194,070	30,300	-	-	224,370
	1,902,115	82,450	22,020	-	2,006,585
<b>Public Works</b>					
Engineering/Administration	370,756	10,550	1,300	-	382,606
Roads and Bridges	1,231,870	211,280	352,980	-	1,796,130
Stormwater	597,896	1,985	6,050	-	605,931
Solid Waste	-	1,755,000	-	-	1,755,000
Vehicle & Equipment Maintenance	356,204	43,350	121,760	-	521,314
	2,556,726	2,022,165	482,090	-	5,060,981
<b>Police</b>					
Police Administration	356,878	19,675	2,500	-	379,053
Patrol Services	5,477,518	261,550	220,300	-	5,959,368
Investigations	1,670,697	16,775	12,700	-	1,700,172
Communications	1,048,433	166,310	7,500	-	1,222,243
Community Services	1,262,889	9,900	32,300	-	1,305,089
Police Records	201,811	-	800	-	202,611
Community Response Unit	862,276	9,900	25,499	-	897,675
	10,880,502	484,110	301,599	-	11,666,211
<b>Municipal Court</b>					
	325,301	32,725	-	-	358,026
<b>Parks and Recreation</b>					
Government Center Maintenance	249,084	254,175	48,200	117,655	669,114
<b>Human Services</b>					
	-	225,000	-	-	225,000
<b>Total Expenditures</b>	<b>18,294,481</b>	<b>4,642,558</b>	<b>986,734</b>	<b>117,655</b>	<b>24,041,428</b>

# General Fund

## Expenditures Budget by Object



## Personnel Costs by Department



# General Fund

## General Fund Five Year Projection Revenues and Expenditures 2021 to 2025

REVENUES AND TRANSFERS						
	2021	2022	2023	2024	2025	Comments
Gaming taxes	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	\$8m per year
Util taxes	4,580,000	4,809,000	5,049,450	5,200,934	5,356,962	5% Increase 2021-2022; 3% in 2023-2025
Sales tax	4,250,000	4,462,500	4,685,625	4,826,194	4,970,980	5% Increase 2021-2022; 3% in 2023-2025
Sales tax-Pub Safety	1,365,000	1,433,250	1,504,913	1,550,060	1,596,562	5% Increase 2021-2022; 3% in 2023-2025
Road & Bridge	2,110,000	2,110,000	2,110,000	2,110,000	2,110,000	No change
Lic, Permits	1,847,000	1,900,000	1,900,000	1,900,000	1,900,000	Includes bldg permits
Investment income	250,000	255,000	260,100	265,302	270,608	2% increase per year
Intergovtl	354,820	350,000	350,000	350,000	350,000	No change
Cigarette taxes	50,000	50,000	50,000	50,000	50,000	No change
Court	800,000	850,000	900,000	950,000	1,000,000	Increase to 2019 level
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
	<b>23,886,820</b>	<b>24,422,750</b>	<b>25,016,178</b>	<b>25,411,762</b>	<b>25,817,662</b>	

EXPENDITURES					
	Personnel	Contractual	Commodities	Capital	Expenditures
<b>2021</b>	18,280,693	4,642,558	986,734	117,655	<b>24,027,640</b>
<b>2022</b>	18,829,114	4,735,409	1,006,469	250,000	<b>24,820,992</b>
<b>2023</b>	19,393,987	4,830,117	1,026,598	300,000	<b>25,550,703</b>
<b>2024</b>	19,975,807	4,926,720	1,047,130	350,000	<b>26,299,657</b>
<b>2025</b>	20,575,081	5,025,254	1,068,073	400,000	<b>27,068,408</b>
Annual increase	3%	2%	2%		

	Revenues	Expenditures	Change*
2021	23,886,820	24,027,640	<b>(140,820)</b>
2022	24,422,750	24,820,992	<b>(398,242)</b>
2023	25,016,178	25,550,703	<b>(534,525)</b>
2024	25,411,762	26,299,657	<b>(887,895)</b>
2025	25,817,662	27,068,408	<b>(1,250,746)</b>
			<b>(3,212,227)</b>

\*Negative amounts represent transfers from the Reserve Fund.

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# 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

## Revenues

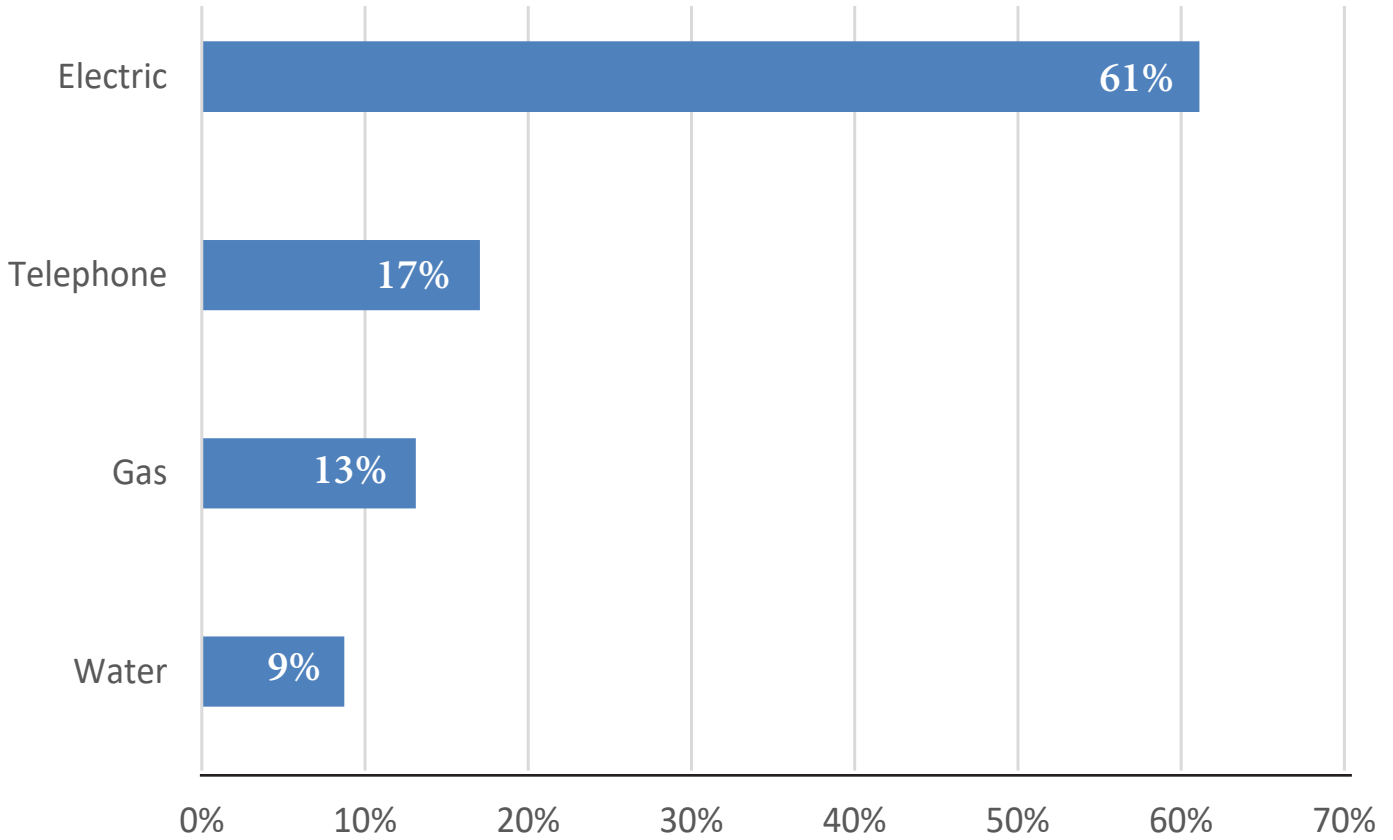
	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
<b>Utility Taxes:</b>				
Utility Tax - Electric	364,591	311,260	295,000	280,000
Utility Tax - Gas	67,090	65,303	60,000	60,000
Utility Tax - Telecommunications	105,721	86,820	80,000	78,000
Utility Tax - Water	41,918	40,058	40,000	40,000
<b>Total Revenue</b>	<b>579,320</b>	<b>503,441</b>	<b>475,000</b>	<b>458,000</b>

## Expenditures

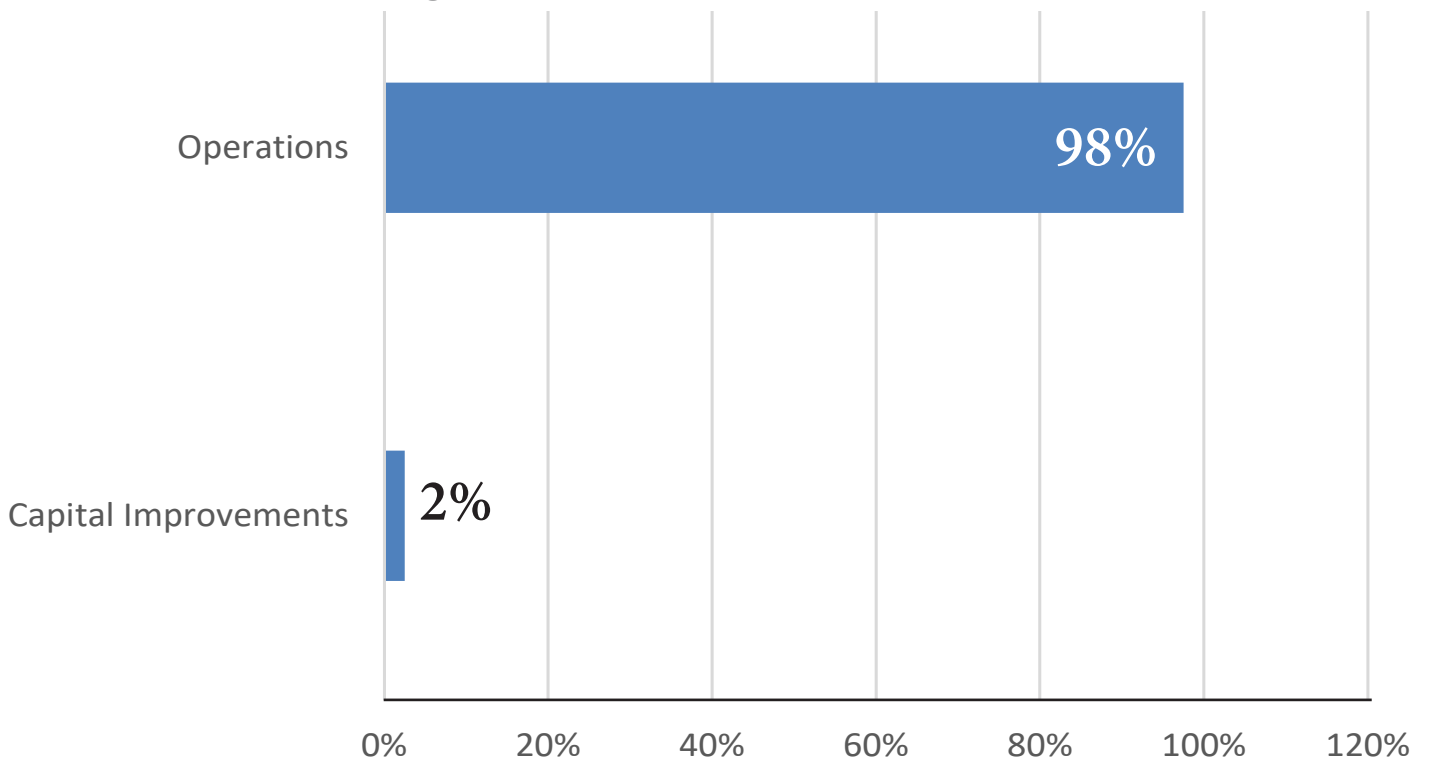
	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
Streetlights - Operations	451,977	437,916	474,200	474,200
Capital Improvements	15,196	5,248	10,000	12,000
<b>Total Expenditures</b>	<b>467,173</b>	<b>443,164</b>	<b>484,200</b>	<b>486,200</b>
Transfer to Capital Improvements Fund				1,000,000

# Streetlight Fund

## Revenues - Where it comes from...



## Expenditures - Where it goes...



# Streetlight Fund

## Streetlight Fund Five Year Projection Revenues & Expenditures 2021-2025 (in thousands)

	2021	2022	2023	2024	2025
Revenues	458	467	477	486	496
Expenditures-Operations	(474)	(483)	(493)	(503)	(513)
Transfer to Other funds	(1,000)				
Expenditures-Capital	(12)	(4)	(4)	(4)	(43)
Change in Fund balance	(1,028)	(20)	(21)	(21)	(60)
Beginning Fund balance	2,000	972	952	931	910
Ending Fund balance	972	952	931	910	850

### Assumptions:

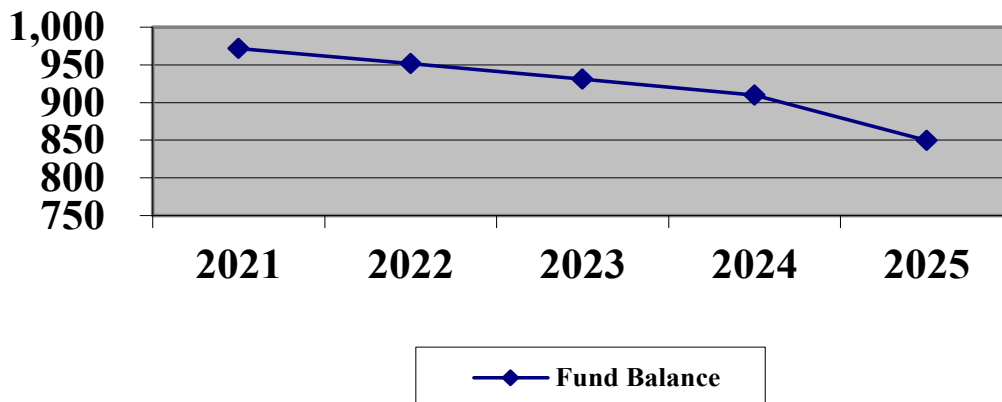
Revenues increase 2% per year.

Operating expenditures increase 2% each year.

Capital expenditures per the 2021-2025 CIP.

### Projected Fund Balance

#### Fund Balance





# Tourism Tax Fund

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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

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
<b>Hotel/Motel Tax</b>	371,799	367,717	180,000	320,000

## Expenditures

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
<b>Community Development</b>				
Tourism	374,474	401,799	377,718	140,000

# 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 are planned to be 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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Gaming Tax</b>	<b>3,003,123</b>	<b>2,994,792</b>	-	-
<b><u>Intergovernmental Revenues</u></b>				
Great Rivers Greenway	896,009	-	-	-
MSD			35,000	
Municipal Parks Commission	-	-		525,000
St Louis Community Foundation (Sustainability)			400,000	450,000
Federal STP-Creve Coeur Mill		-		
Federal STP-Adie Road		-	-	-
	<b>896,009</b>	<b>-</b>	<b>435,000</b>	<b>975,000</b>
<b><u>Other</u></b>				
	-	-	-	-
Unspent encumbrances	371,858	32,958	-	-
Miscellaneous	9,075	22,660	-	-
	<b>380,933</b>	<b>55,618</b>	<b>-</b>	<b>-</b>
<b>Total Revenue</b>	<b>4,280,065</b>	<b>3,050,410</b>	<b>435,000</b>	<b>975,000</b>
<b><u>Transfers from other Funds:</u></b>				
Transfer from Streetlight Fund	-		-	1,000,000
Transfer from Community Center Const Fund	837,439			

## Expenditures

	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Capital Project Management	225,790	224,365	241,761	243,369
Stormwater capital projects	197,325	799,918	1,895,000	795,000
Uninterrupted Power Source			48,000	
Software-Financial				250,000
Sustainability Center			285,000	565,000
Public Works projects and equipment	2,322,805	3,715,179	1,015,000	2,640,000
<b>Total Expenditures</b>	<b>2,745,920</b>	<b>4,739,462</b>	<b>3,484,761</b>	<b>4,493,369</b>
Transfer to Ice Center Fund*	5,874,640		-	-
	-	-	-	-
<b>Total Transfers</b>	<b>5,874,640</b>	<b>-</b>	<b>-</b>	<b>-</b>

\*-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

2021-2025

(in thousands)

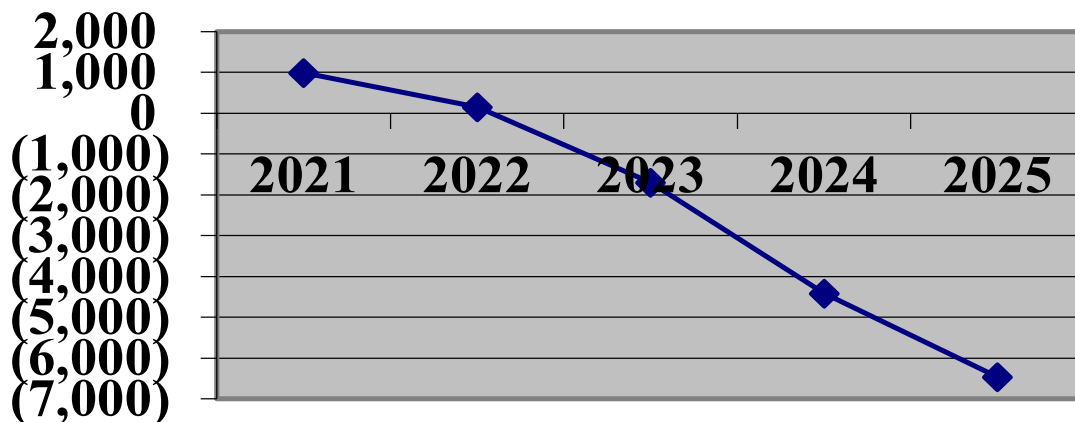
	2021	2022	2023	2024	2025
Revenues-Gaming taxes	0	1,000	1,500	1,500	1,500
Transfer from other funds	1,000				
Grants/contri	975	630	820	0	0
Capital Proj Mgmt	(243)	(250)	(255)	(260)	(265)
Expenditures-Projects	(4,250)	(2,220)	(3,900)	(3,965)	(3,280)
Change in Fund balance	(2,518)	(840)	(1,835)	(2,725)	(2,045)
Beginning Fund balance	3,500	982	142	(1,693)	(4,418)
Ending Fund balance	982	142	(1,693)	(4,418)	(6,463)

Negative year-end balances indicate undetermined funding sources.

Assumes all gaming taxes over \$8m go to capital improvements.

Negative end-of-year fund balances represent undetermined funding source.

### Projected Fund Balance



—◆— Fund Balance

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# Forfeiture Fund

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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

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
Interest	9,827	9,792	0	0
Intergovernmental Revenues	521,374	91,937	50,000	40,000
<b>Total Revenues</b>	<b>531,201</b>	<b>101,729</b>	<b>50,000</b>	<b>40,000</b>

## Expenditures

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
Police	79,121	326,052	224,925	187,025
<b>Total Expenditures</b>	<b>79,121</b>	<b>326,052</b>	<b>224,925</b>	<b>187,025</b>



# Parks Fund

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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

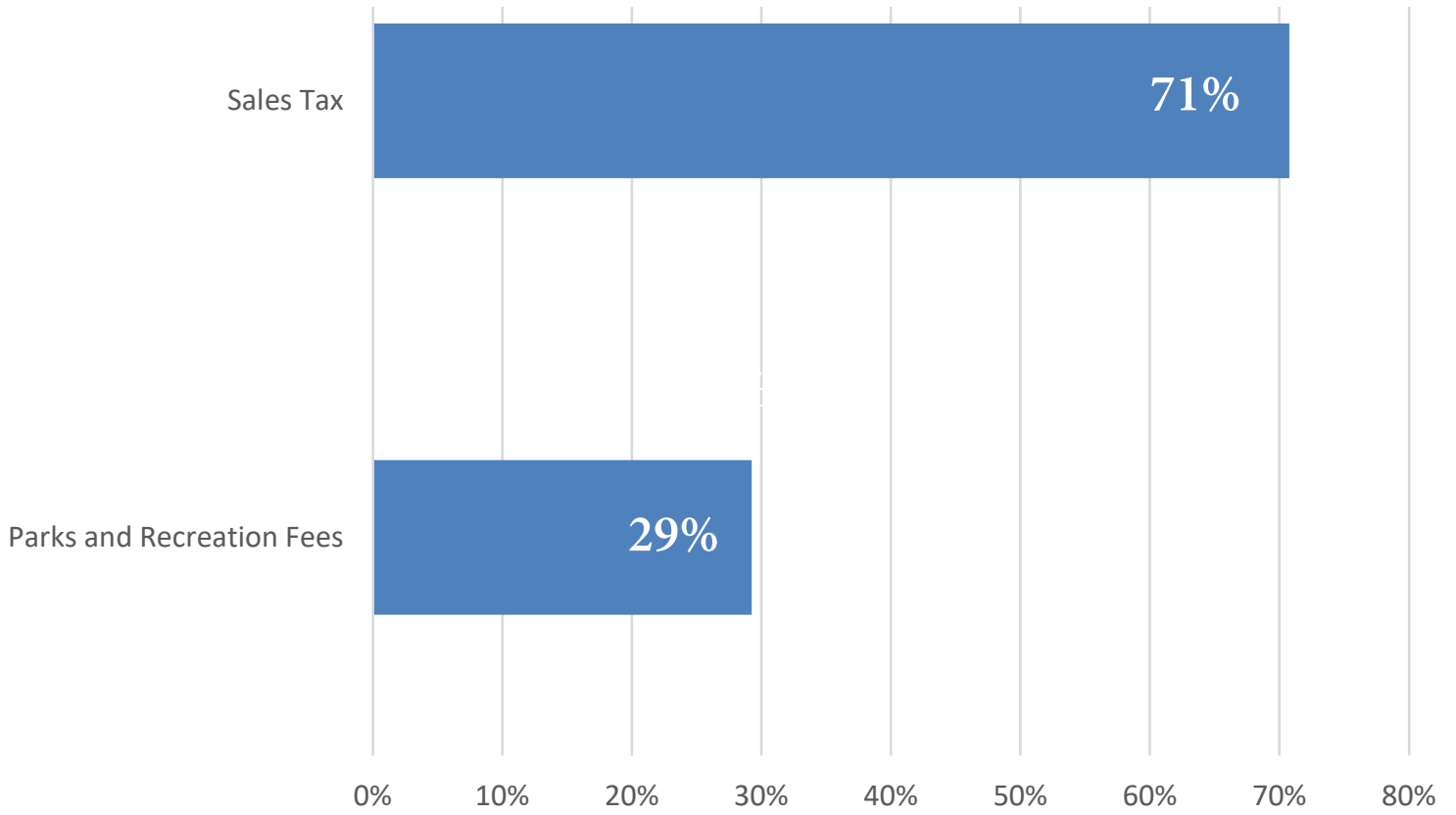
Revenues	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Sales Tax</b>	<b>4,782,525</b>	<b>5,000,792</b>	<b>4,400,000</b>	<b>4,500,000</b>
<b>User Fees</b>				
Aquaport	496,961	420,216	-	630,000
Sportport	55,489	57,618	67,000	67,000
Recreation	579,064	641,138	298,000	473,000
Community Center	966,867	1,057,784	265,000	690,000
<b>Total User Fees</b>	<b>2,098,381</b>	<b>2,176,756</b>	<b>630,000</b>	<b>1,860,000</b>
<b>Intergovernmental Revenues</b>	<b>-</b>	<b>30,000</b>	<b>220,000</b>	<b>-</b>
<b>Other Revenues</b>	<b>4</b>	<b>7,392</b>	<b>64,000</b>	<b>-</b>
<b>Total Park Fund Revenue</b>	<b>6,880,910</b>	<b>7,214,940</b>	<b>5,314,000</b>	<b>6,360,000</b>

## Expenditures

Expenditures	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Operations</b>				
Administration	249,892	206,277	179,040	154,081
Recreation Services	2,215,145	2,314,783	1,962,110	2,377,891
Community Center	752,207	816,170	939,344	964,977
Aquaport	573,588	477,084	58,775	731,537
Parks Maintenance	891,611	703,201	786,249	830,571
	<b>4,682,443</b>	<b>4,517,515</b>	<b>3,925,518</b>	<b>5,059,057</b>
<b>Capital Improvements</b>				
Aquaport renovations (as revised)			5,100,000	-
Fee Fee Ballfields			-	500,000
	255,407	692,006	5,100,000	500,000
<b>Total Park Fund Expenditures</b>	<b>4,937,850</b>	<b>5,209,521</b>	<b>9,025,518</b>	<b>5,559,057</b>
<b>Transfers to Other Funds:</b>				
Transfer to Ice Center Fund		100,000	150,000	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>1,085,000</b>	<b>1,185,000</b>	<b>1,235,000</b>	<b>1,260,000</b>
<b>Total Expenditures and Transfers</b>	<b>6,022,850</b>	<b>6,394,521</b>	<b>10,260,518</b>	<b>6,819,057</b>

# Parks Fund

## Revenues - Where it comes from...



# Parks Fund

## Parks Fund Five Year Projection Revenues & Expenditures 2021-2025 (in thousands)

	2021	2022	2023	2024	2025
Revenues-Sales tax	4,500	4,725	4,961	5,060	5,162
Revenues-Recreation	1,163	1,650	1,675	1,700	1,750
Revenues-Aquaport	630	630	630	630	630
Grants (related to Capital)	0	450	500	450	500
Revenues-Other	67	67	67	67	67
<b>Total revenues</b>	<b>6,360</b>	<b>7,522</b>	<b>7,833</b>	<b>7,907</b>	<b>8,109</b>
Expenditures-Parks & Rec	(5,059)	(5,211)	(5,367)	(5,528)	(5,694)
Capital Improvements	(500)	(450)	(500)	(450)	(500)
Transfer to Ice Center	(175)	(175)	(175)	(175)	(175)
Transfer to General Fund	(100)	(100)	(100)	(100)	(100)
Transfer to Comm Ctr DSF	(985)	(985)	(985)	(985)	(985)
Change in Fund balance	(459)	601	706	669	655
Beginning Fund balance	2,200	1,741	2,342	3,048	3,718
Ending Fund balance	1,741	2,342	3,048	3,718	4,372

**Assumptions:**

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

Sales tax increases 5% per year in 2022-23. In 2024-25 increase of 2%.

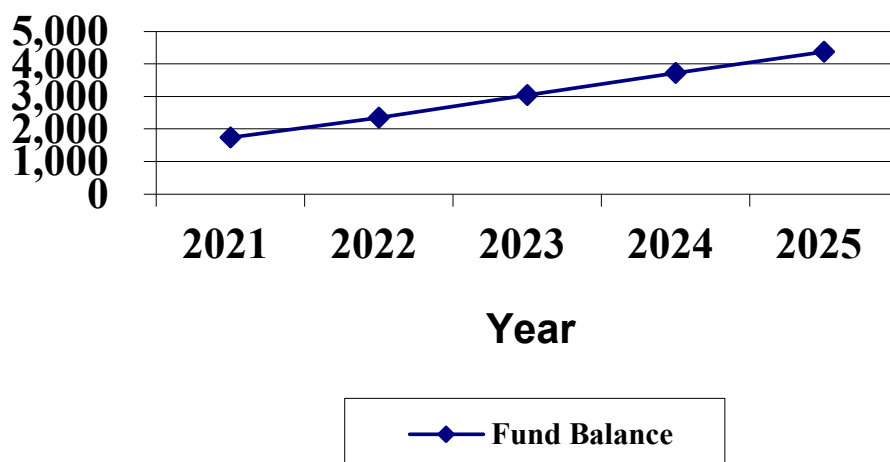
Recreation revenues average \$1.68m from 2022 to 2025. (based on 2019 level)

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



# Reserve Fund

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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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Transfer from General Fund	2,675,392	1,667,452	-	-
Repayment of Advance to Ice Center				1,000,000
<b>Total Transfers In</b>	<b>2,675,392</b>	<b>1,667,452</b>	<b>-</b>	<b>1,000,000</b>

## Other Uses

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Advance to Ice Center			1,000,000	-
Transfer to General Fund***			800,000	154,608
Transfer to Ice Center Fund-Construction*			6,223,117	-
Transfer to Ice Center Fund-Financing Agreement**	-	-	38,333	625,000
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>8,061,450</b>	<b>779,608</b>

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

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

\*\*\*-Assumes receipt of \$1.9 million in 2020 of federal assistance related to COVID-19.

# Reserve Fund

## Reserve Fund Five Year Projection

2021-2025

(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:**

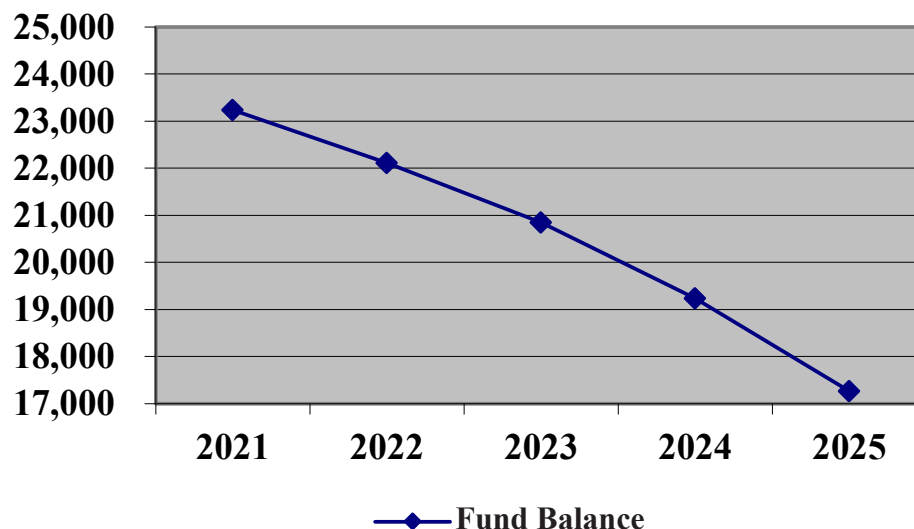
	2021	2022	2023	2024	2025
Contingency needs	0	(100)	(100)	(100)	(100)
Transfer from(to) General Fund*	(141)	(398)	(534)	(888)	(1,251)
Advance repayment from Ice Center	1,000				
Change in Fund balance	859	(498)	(634)	(988)	(1,351)
Beginning Fund balance	23,000	23,859	23,361	22,727	21,739
<b>Ending Fund balance</b>	<b>23,859</b>	<b>23,361</b>	<b>22,727</b>	<b>21,739</b>	<b>20,388</b>

\*Annual surplus/deficit in the General Fund.

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

	2021	2022	2023	2024	2025
Beginning Fund balance (adjusted)	23,000	23,234	22,111	20,852	19,239
Change in Fund balance (above)	859	(498)	(634)	(988)	(1,351)
Backstop to Ice Center debt	(625)	(625)	(625)	(625)	(625)
<b>Ending Fund balance</b>	<b>23,234</b>	<b>22,111</b>	<b>20,852</b>	<b>19,239</b>	<b>17,263</b>

### Projected Fund Balance



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# 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

## Revenues

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
Sewer Lateral Fees	372,772	374,853	375,000	375,000
<b>Total Revenues</b>	<b>372,772</b>	<b>374,853</b>	<b>375,000</b>	<b>375,000</b>

## Expenditures

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
<b>Public Works</b>				
Sewer Lateral	208,230	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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Intergovernmental</b>	7,151	5,565	7,000	7,000

## Expenditures

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Police</b>	8,067	7,182	22,950	16,950

# 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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Incremental taxes	233,932	261,762	150,000	150,000
<b>Total Revenues</b>	<b>233,932</b>	<b>261,762</b>	<b>150,000</b>	<b>150,000</b>

## Expenditures

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Economic Development	33,235	729,361	150,000	150,000
<b>Total Expenditures</b>	<b>33,235</b>	<b>729,361</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

## Revenues

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
<b><u>Revenues</u></b>				
Incremental taxes	3,004,468	1,036,796	1,000,000	1,180,000
Special District Revenues	-	4,327,190	1,600,000	1,680,000
Investment Income		67,196		
<b>Total Revenues</b>	<b>3,004,468</b>	<b>5,431,182</b>	<b>2,600,000</b>	<b>2,860,000</b>
<b><u>Other Sources:</u></b>				
Issuance of Notes	19,200,000	6,662,500	-	-
Issuance of Bonds			20,355,000	

## Expenditures

	2018	2019	2020	2021
	Actual	Actual	Projected	Budget
<b><u>Expenditures:</u></b>				
Economic Development	19,200,000	6,662,500	-	-
Payments to MHFPD		245,520	250,000	55,000
Trustee Fees		3,966	5,000	5,000
Debt Service		4,851,479	3,000,000	2,800,000
<b>Total Expenditures</b>	<b>19,200,000</b>	<b>11,763,465</b>	<b>3,255,000</b>	<b>2,860,000</b>

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

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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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Business licenses (billboards)	10,418	11,176	11,000	11,000
<b>Total Revenues</b>	10,418	11,176	11,000	11,000

## Expenditures

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
<b>Parks and Recreation</b>				
Beautification	10,410	14,744	25,600	16,100

# Community Center Debt Service Fund

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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

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Transfer from Parks Fund	985,000	985,000	985,000	985,000
<b>Total Transfers</b>	<b>985,000</b>	<b>985,000</b>	<b>985,000</b>	<b>985,000</b>

## Expenditures

	2018 Actual	2019 Actual	2020 Projected	2021 Budget
Principal	625,000	635,000	650,000	665,000
Interest	352,683	340,083	327,300	314,100
Trustee Fees	1,940	3,078	7,700	5,900
<b>Total expenditures</b>	<b>979,623</b>	<b>978,161</b>	<b>985,000</b>	<b>985,000</b>