

**FINANCE COMMITTEE  
AGENDA  
August 28, 2023  
5:30 P.M.  
In Person at City Hall Chambers  
And virtually via Zoom**

Join Zoom Meeting

<https://us02web.zoom.us/j/88051806086?pwd=UGJPC1N4dkNOaDUwbGNhMStqV1RVdz09>

Meeting ID: 880 5180 6086  
Passcode: 456140

1. ROLL CALL
2. BRAD LUKENS OF ARBITRAGE MANAGEMENT PRESENTATION AND Q&A
3. APPROVAL OF THE MINUTES  
Approval of the minutes of the July 10, 2023 Finance Committee meeting.

Documents:

[07.10.23 FINANCE MEETING MINUTES - DRAFT.PDF](#)

4. SALARY STRUCTURE AND IMPLICATIONS
5. PURCHASING POLICY PROPOSED AMENDMENT

Documents:

[AMENDED PURCHASING POLICY.PDF](#)

6. REVIEW OF FIRST PASS 5 YEAR CAPITAL PLAN AND ARPA PROJECTS

Documents:

[FIVE YEAR CAPITAL PLAN\\_FIRST PASS V2.PDF](#)

7. REVENUE COMPOSITION AND TRENDS

Documents:

[REVENUE COMPOSITON AND TRENDS.PDF](#)

8. MAYOR AND BOA STIPENDS
9. OTHER MATTERS
10. ADJOURNMENT

# **MINUTES OF THE REGULAR MEETING OF FINANCE COMMITTEE OF THE CITY OF SUNSET HILLS, MISSOURI HELD ON JULY 10, 2023**

Meeting called to order at 5:32 p.m.

Place of meeting: City Hall Council Chambers

The Finance Committee of the City of Sunset Hills, Missouri met in open session. Chairman, Alderman Brian Fernandez, Alderman Fred Daues, Member Mark Colombo, Member Jeff Camilleri, Member Mike Sawicki, Finance Director, Susanna Messmer, Assistant Finance Director, Jeff Trentmann, City Administrator, Brittany Gillett, were in attendance.

## **Approval of Minutes:**

Member Sawicki made the motion. Seconded by Alderman Colombo. All ayes in favor of approval of the June 5, 2023 minutes.

## **Mid-Year Budget Review**

Finance Director Messmer presented the mid-year budget amendment and current status of budgetary process for 2024 budget. Presentation included revenue and expenditures by fund, revenue summary, expenditures by department and expenditures by type. Charter protested revenue settlement caused large mid-year budget adjustment to revenue. Intergovernmental revenues and investment income also increased from prior year causing adjustment. Committee discussed new Proposition M and when the city should start seeing funds.

Motion by Member Colombo to recommend the mid-year budget amendment to the board of alderman, seconded by Alderman Daues. All ayes in favor of approval of the motion.

## **Amendment to Finance Committee Responsibilities – Review all Lease and Sale Contracts**

Alderman Daues explained the rationale for the need for the added responsibility to the Finance Committee to review all sale and lease contracts of City property. The Board of Alderman is wanting to get the Finance Committee's opinion of any sales of real property to make sure they are good contracts for the City. Member Camilleri asked who would be presenting the contracts and how often. Alderman Daues stated City Administration Gillett will be presenting any leases or sale contracts to the Finance Committee. Discussion regarding wording of the Ordinance to change from "city property" to "city real property" to avoid the Finance Committee from reviewing all surplus property sales. Only contracts and leases to be reviewed are for real property.

Motion by Member Colombo to change the wording of the Ordinance to reflect all leases and sales of city real property to be reviewed by the Finance Committee and to recommend the Board of Alderman approve such Ordinance as rewritten. Seconded by Alderman Daues. All ayes in favor of approval of the motion.

## **Cash & Investment Management Update**

Asst. Finance Director Trentmann presented an update regarding the status of the City's investment portfolio. The City is working with MOSIP to purchase certificates of deposit and the proposed purchases was presented and evaluated by the committee. Member Camilleri commented he would advise staff to look at purchasing long-term in the next few months to lock in good rates. Member Camilleri also suggested looking into the early withdrawal penalties for the certificates of deposit.

Discussion regarding adding a corporate bond rating requirement in the investment policy. No motions were made.

Motion to continue with the purchases and look into long-term purchases by Member Colombo, seconded by Member Camilleri. All ayes in favor of approval of the motion.

### **Other Matters**

Finance Director Messmer discussed the City's relationship with its current investment advisor. If the committee wants to retain its current investment advisor, the City will have to sign a contract with them for their services, per auditor comment. Alderman Fernandez suggested keeping an advisor to give an extra layer of protection for the staff. He also directed city staff to inquire other neighboring cities as to whether they have an investment advisor. No motions were made.

Assistant Finance Director Trentmann discussed the City's recent submission of its Annual Comprehensive Financial Report and Popular Annual Financial Report to the Government Finance Officers Association. The City is seeking to receive the Certificate of Achievement for Excellence in Financial Report again and to receive a similar award for the new Popular Annual Financial Report. Both reports are available for review on the city's website in the transparency portal. No motions were made.

Finance Director Messmer stated two city employee levels were included in the budget amendment reviewed. The changes take effect now, but budget effect will be for 2024.

Motion by Member Colombo to approve the changes in employee levels included in the budget. Seconded by Member Sawicki. All ayes in favor of approval of the motion.

Alderman Fernandez inquired about the change to the stipend for \$1,500 to \$4,000 to Police Corporals. Five employees in total will be affected. No motions were made.

Member Sawicki inquired about increasing the Alderman and Mayor salaries and directed staff to ask neighboring cities about their procedures. No motions were made.

### **Adjournment**

Member Colombo made a motion to adjourn the meeting, seconded by Alderman Daues and it was unanimously approved.

Meeting adjourned at 6:43 p.m.

- **ARTICLE XV. - PURCHASING**<sup>[19]</sup>

*Footnotes:*

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*Editor's note— [Ord. No. 2013, § 1, adopted July 12, 2016](#), set out provisions for use herein as art. XIV, §§ 2-363—2-271. Inasmuch as an art. XV exists at the time of codification, and at the editor's discretion, those provisions have been included herein as art. XV, §§ 2-365—2-373.*

- **Sec. 2-365. - Scope and purpose.**

All purchases made on behalf of the city shall be in compliance with the purchasing policy. The policy ensures standardized procedures that provide fiscal control and allow the city to obtain quality goods and services at the lowest possible costs. The purchasing policy shall be reviewed by the Finance Committee and the Board of Aldermen at least once during a five-year period.

( [Ord. No. 2027, § 1, 11-22-2016](#) )

- **Sec. 2-366. - Purchasing policy.**

The following procedures shall apply when procuring supplies, equipment or services that have been adopted within the city budget by the board of aldermen and the purchase of the supplies, equipment or services is less than the budgeted amount.

Purchases less than one thousand dollars (\$1,000.00) may be authorized by a department head. Department heads shall always strive to maximize value and to minimize costs when making these purchases.

For purchases from one thousand dollars (\$1,000.00) to five thousand dollars (\$5,000.00), at least three (3) written non-sealed bids shall be solicited for the item or items. The execution of the bid requirement shall be documented by the department and attached to the purchase order.

The department head may then award the purchase or contract for services to the lowest responsible bidder who submits the bid which is most advantageous to the City.

For purchases from five thousand dollars (\$5,000.00) to fifteen thousand dollars (\$15,000.00), at least three (3) written non-sealed bids shall be solicited for the item or items. The execution of the bid requirement shall be documented by the department and attached to the purchase order.

The department head may then award the purchase or contract for services to the lowest responsible bidder who submits the bid which is most advantageous to the city. The city administrator's approval is required.

Whenever any contemplated purchase or contract for services is reasonably anticipated to cost more than fifteen thousand dollars (\$15,000.00), the department head shall cause to be published in one (1) issue of a newspaper of general circulation in the St. Louis metropolitan area a notice inviting sealed bids; said notice shall be published at least ten (10) days prior to the date set for receipt of bids. The notice herein required shall include a general description of the articles to be purchased or the services to be performed, and the time and place for opening of sealed bids. In addition, the notice shall be sent via mail or email to prospective suppliers of the item to be purchased or services to be performed, including all suppliers of such items with whom the city has done business within the preceding two (2) years. Notice of the invitation to bid shall be posted in the lobby of city hall and on the city's web site.

( [Ord. No. 2027, § 1, 11-22-2016](#) )

- **Sec. 2-367. - Bid approval process.**

Sealed bids shall be received by the appropriate department head and shall be identified as bids on the envelope. The bids shall be opened in public at the time and place stated in the invitation to bid and in any public notice before at least one (1) city witness; and after the opening, the department head shall tabulate all bids received and shall file a written report of the bids with the city administrator together with his/her written recommendations as to whom the city should award the contract.

( [Ord. No. 2027, § 1, 11-22-2016](#) )

- **Sec. 2-368. - Bids accepted.**

The board of aldermen shall award the contract to the lowest responsible bidder but shall have the right to reject any and all bids. When the award is not given to the lowest bidder, a statement of the reasons for placing the order elsewhere shall be entered upon the minutes of the board. Local suppliers shall be considered whenever possible.

( [Ord. No. 2027, § 1, 11-22-2016](#) )

- **Sec. 2-369. - Lowest responsible bidder.**

(a)

*Contracts shall be awarded to the lowest responsible bidder.* Bids shall not be accepted from, nor contracts awarded to, a contractor who is in default on the payment of taxes, licenses or other monies due the city. In determining "lowest responsible bidder", in addition to price, the following shall be considered:

The ability, capacity and skill of the bidder to perform the contract or provide the service required;

Whether the bidder can perform the contract or provide the service promptly, or within the time specified, without delay or interference;

The character, integrity, reputation, judgment, experience and efficiency of the bidder;

The quality of performance of previous contracts or services;

The previous and existing compliance by the bidder with laws and ordinances relating to the contract or service;

The sufficiency of the financial resources and ability of the bidder to perform the contract or provide the service;

The quality, availability and adaptability of the supplies or contractual services to the particular use required;

The ability of the bidder to provide future maintenance and service for the use of the subject of the contract;

The number and scope of conditions attached to the bid;

The board of aldermen reserves the right to reject any and all bids and waive any technicality or informality.

( [Ord. No. 2027, § 1, 11-22-2016](#) )

- **Sec. 2-370. - Exceptions to the purchasing policy.**

*Single-source purchases.* In the event there is only one (1) acceptable vendor capable of furnishing a particular service or commodity, the department head may be authorized to procure such service or commodity without bidding. The department head shall document the particular facts which make the item a single-source purchase, and the purchase shall be approved by the city administrator.

*Emergency purchases.* Where an emergency situation requires immediate purchase of supplies or services and time is of the essence, the department head is authorized to procure the supplies or services needed without following the bidding procedures. The department head shall maintain a written record of the circumstances surrounding emergency purchases, and the purchases shall be approved by the city administrator.

*Situations calling for competitive negotiations.* Where it can be demonstrated that the city receives the best value on a purchase through informal discussion and bargaining rather than through the conventional bidding process, the department head need not follow the conventional bidding process exclusively. Such purchases shall be documented by the department head and given prior approval by the city administrator. Examples would include, but not be limited to, circumstances where time is a crucial factor, when the procurement involves high technology items, or when there is obvious inherent economy in purchasing from a particular vendor.

*Cooperative purchasing.* The purchasing procedures established shall not apply to purchases made by, through, or with the division of procurement of the state, the purchasing department of the county, or any other governmental agency or unit with whom the city is permitted to engage in cooperative purchasing. A department supervisor has the authority to join with any other governmental unit in cooperative purchasing when the best interests of the city shall be served by such cooperative purchasing.

*Confidential expenditures.* Confidential expenditures such as payments to informants, purchase of materials as evidence (such as narcotics), or other uses as may be required by law enforcement personnel working in an undercover capacity cannot be subject to normal purchasing procedures. All such disbursements made shall be approved by the chief of police and the city administrator and shall be documented by written vouchers showing date, amount, nature of expenditure, signature of requesting officer or agent, and approval of the chief of police.

*Professional services and real estate.* Specifically excluded from the provisions of the city's purchasing policy are the procurement of real estate and professional services. All real estate contract, including leases, must be reviewed by the Finance Committee prior to being submitted to the Board of Aldermen for approval.

*Used equipment.* Because of the difficulty in soliciting bids for used equipment through a formal process, the formal contract procedure requirements for used equipment purchases over one thousand dollars (\$1,000.00) may be waived with the permission of the city administrator provided that the purchase of the item was approved by the board of aldermen and included in the budget.

*Police Department Vehicles.* Because of the difficulty in obtaining patrol vehicles in a timely manner, the Board of Aldermen approval process for purchases over fifteen thousand dollars (\$15,000) may be waived for vehicles that were previously approved for purchase through the budget and capital improvement plan processes.

2024 TO 2028 FIVE YEAR CAPITAL PLAN - FIRST PASS

Department	Year	Sub-Dept	Fund	Description	Earmark	7101 Mobile											9208		Grand Total	
						6030 Engineering & Surveying	7039 Minor Tools	Phones and Tablets	7103 Minor Electronics	9202 Grounds	9203 Building	9204 Facilities	9205 Equipment	9206 Computers	9207 Vehicles	Infrastructure	9209 SBITA			
Parks and Recreation	2024	8000 Parks General	Capital Project Fund	1/2 ton truck														31,000		31,000
Parks and Recreation	2024	8000 Parks General	Capital Project Fund	mower									12,000							12,000
Parks and Recreation	2024	8000 Parks General	Capital Project Fund	Misc			8,700		2,700						2,000					13,400
Parks and Recreation	2024	8000 Parks General	Storm/Park Sales Tax	Misc		2,000														2,000
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Computers										5,000						5,000
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Fitness equipment									25,000							25,000
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Lighting outside							4,200									4,200
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Removeable bar between gym doors							3,800									3,800
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Security door handle							1,900									1,900
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	ADA accessible doors							15,000									15,000
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Vacuums									1,600							1,600
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Gym tables									4,500							4,500
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Sound equip in fitness area									6,500							6,500
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Ice machine									3,500							3,500
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	washer/dryer									2,500							2,500
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Id card printer										2,500						2,500
Parks and Recreation	2024	8003 Community Center	Capital Project Fund	Computer rack system										8,000						8,000
Parks and Recreation	2024	8003 Community Center	General Fund	office furniture									7,800							7,800
Parks and Recreation	2024	8004 Athletic Complex	Capital Project Fund	Gator									25,000							25,000
Parks and Recreation	2024	8004 Athletic Complex	Capital Project Fund	Picnic tables									8,000							8,000
Parks and Recreation	2024	8004 Athletic Complex	Capital Project Fund	Fencing									19,000							19,000
Parks and Recreation	2024	8004 Athletic Complex	Capital Project Fund	Bulk Storage bins									3,000							3,000
Parks and Recreation	2024	8004 Athletic Complex	Capital Project Fund	Electric to storage pods									7,000							7,000
Parks and Recreation	2024	8004 Athletic Complex	Capital Project Fund	Outdoor shower/rinse bin									6,000							6,000
Parks and Recreation	2024	8004 Athletic Complex	General Fund	Field #3 lights	Stieren								275,000							275,000
Parks and Recreation	2024	8004 Athletic Complex	General Fund	Old light fixture replacement	Stieren								45,000							45,000
Parks and Recreation	2024	8005 Kitun Park	Capital Project Fund	Reseal Trail									6,000							6,000
Parks and Recreation	2024	8005 Kitun Park	Capital Project Fund	Camera/Lighting									10,000							10,000
Parks and Recreation	2024	8005 Kitun Park	Capital Project Fund	Asphalt Work Areas									4,000							4,000
Parks and Recreation	2024	8006 Gempp	Capital Project Fund	drinking fountain									5,000							5,000
Parks and Recreation	2024	8006 Gempp	Capital Project Fund	cameras									7,000							7,000
Parks and Recreation	2024	8007 Lynstone Park	Capital Project Fund	drinking fountain									5,000							5,000
Parks and Recreation	2024	8007 Lynstone Park	Capital Project Fund	Camera									7,000							7,000
Parks and Recreation	2024	8008 Minnie HA Ha Park	Capital Project Fund	playground									10,000							10,000
Parks and Recreation	2024	8008 Minnie HA Ha Park	Capital Project Fund	Timmer Locks									9,000							9,000
Parks and Recreation	2024	8008 Minnie HA Ha Park	Capital Project Fund	Picnic table/benches									8,000							8,000
Parks and Recreation	2024	8008 Minnie HA Ha Park	Capital Project Fund	Misc																540
Parks and Recreation	2024	8009 Watson Trail Park	Capital Project Fund	mower									15,000							15,000
Parks and Recreation	2024	8009 Watson Trail Park	Capital Project Fund	Picnic tables									12,000							12,000
Parks and Recreation	2024	8009 Watson Trail Park	Capital Project Fund	Seal asphalt trails									15,000							15,000
Parks and Recreation	2024	8009 Watson Trail Park	Capital Project Fund	lake improvements (dam)									20,000							20,000
Parks and Recreation	2024	8009 Watson Trail Park	Capital Project Fund	tennis lights LED's									12,000							12,000
Parks and Recreation	2024	8009 Watson Trail Park	Capital Project Fund	Sidewalk Edger									4,500							4,500
Parks and Recreation	2024	8009 Watson Trail Park	General Fund	asphalt trails									25,000							25,000
Parks and Recreation	2024	8009 Watson Trail Park	General Fund	Tennis Back board (grant \$6.0k)	USTA Grant								6,000							6,000
Parks and Recreation	2024	8010 Bander Park	General Fund	Asphalt trail - bander area	Stieren								200,000							200,000
Parks and Recreation	2024	8010 Bander Park	General Fund	education area -trail, bander	Stieren								35,000							35,000
Parks and Recreation	2024	8010 Bander Park	General Fund	Fishing Pond at Bander	\$12.5 / Foundation	\$12.5					25,000									25,000
Parks and Recreation	2024	8011 Eschbach Property	Capital Project Fund	Trash cans, Benches									6,000							6,000
Parks and Recreation	2024	8013 Driving Range	Capital Project Fund	Protective netting									10,000							10,000
Parks and Recreation	2024	8013 Driving Range	Capital Project Fund	Misc			1,125		3,000											4,125
Parks and Recreation	2024	8013 Driving Range	Capital Project Fund	Picker									7,000							7,000
Parks and Recreation	2024	8013 Driving Range	Capital Project Fund	Turf Mats									5,000							5,000
Parks and Recreation	2024	8018 Stieren	General Fund	Enlarge parking area	Stieren								65,000							65,000
Parks and Recreation	2024 Total						2,000	10,365	5,700	25,000	24,900	779,000	180,900	17,500	31,000					1,076,365
Parks and Recreation	2025	8000 Parks General	Capital Project Fund	2008 Truck replacement									32,000							32,000
Parks and Recreation	2025	8000 Parks General	Capital Project Fund	2015 mower replacement									12,000							12,000
Parks and Recreation	2025	8003 Community Center	Capital Project Fund	Fitness equipment									30,000							30,000
Parks and Recreation	2025	8003 Community Center	Capital Project Fund	Renovate locker rooms								28,000								28,000
Parks and Recreation	2025	8004 Athletic Complex	Capital Project Fund	Canopy area replacement									35,000							35,000
Parks and Recreation	2025	8004 Athletic Complex	Capital Project Fund	Lower field grading							25,000									25,000



Department	Year	Sub-Dept	Fund	Description	Earmark	7101 Mobile											9208		Grand Total
						6030 Engineering & Surveying	7039 Minor Tools	Phones and Tablets	7103 Minor Electronics	9202 Grounds	9203 Building	9204 Facilities	9205 Equipment	9206 Computers	9207 Vehicles	Infrastructure	9209 SBITA		
Parks and Recreation	2025	8006 Gempp	Capital Project Fund	Solar parking lights								7,300						7,300	
Parks and Recreation	2025	8008 Minnie Ha Ha	Capital Project Fund	Signage								12,500						12,500	
Parks and Recreation	2025	8008 Minnie Ha Ha	Capital Project Fund	Asphalt trail (new)						25,000								25,000	
Parks and Recreation	2025	8009 Watson Trail Park	Capital Project Fund	Asphalt Trail replacement									40,000					40,000	
Parks and Recreation	2025	8009 Watson Trail Park	Capital Project Fund	Signage replacement/upgrade								10,000						10,000	
Parks and Recreation	2025	8013 Driving Range	Capital Project Fund	additional covered area								32,000						32,000	
Parks and Recreation	2025	8013 Driving Range	Capital Project Fund	additional turf tees						11,000								11,000	
Parks and Recreation	2025	Rock Alva Trail	Capital Project Fund	Road & parking lot						110,000								110,000	
Parks and Recreation	2025 Total									171,000	28,000	96,800	114,000					409,800	
Parks and Recreation	2026	8000 Parks General	Capital Project Fund	2012 truck replacement												32,000		32,000	
Parks and Recreation	2026	8000 Parks General	Capital Project Fund	Computers										9,000				9,000	
Parks and Recreation	2026	8003 Community Center	Capital Project Fund	Fitness equipment									30,000					30,000	
Parks and Recreation	2026	8003 Community Center	Capital Project Fund	Resurface gym floor							9,000							9,000	
Parks and Recreation	2026	8004 Athletic Complex	Capital Project Fund	playground								75,000						75,000	
Parks and Recreation	2026	8005 Kitun Park	Capital Project Fund	Umbrella replacement								17,000						17,000	
Parks and Recreation	2026	8008 Minnie Ha Ha	Capital Project Fund	Outdoor gym along trail								15,000						15,000	
Parks and Recreation	2026	8009 Watson Trail Park	Capital Project Fund	Border around playground								5,000						5,000	
Parks and Recreation	2026	8009 Watson Trail Park	Capital Project Fund	Bridge						105,000								105,000	
Parks and Recreation	2026	8009 Watson Trail Park	Capital Project Fund	Restrom/shelter update								94,000						94,000	
Parks and Recreation	2026	8009 Watson Trail Park	Capital Project Fund	Shade structure - metal slide								7,500						7,500	
Parks and Recreation	2026	Rock Alva Trail	Capital Project Fund	Asphalt						32,000								32,000	
Parks and Recreation	2026 Total									137,000	9,000	213,500	30,000	9,000	32,000			430,500	
Parks and Recreation	2027	8000 Parks General	Capital Project Fund	2013 trailer replacement									16,000					16,000	
Parks and Recreation	2027	8000 Parks General	Capital Project Fund	Ford Escape replacement												25,000		25,000	
Parks and Recreation	2027	8003 Community Center	Capital Project Fund	Fitness equipment									30,000					30,000	
Parks and Recreation	2027	8004 Athletic Complex	Capital Project Fund	Grading/bleachers - more fields								25,000						25,000	
Parks and Recreation	2027	8006 Gempp	Capital Project Fund	Signage								8,500						8,500	
Parks and Recreation	2027	8009 Watson Trail Park	Capital Project Fund	Sign								10,000						10,000	
Parks and Recreation	2027	8011 Eschbach	Capital Project Fund	Shelter/restroom								45,000						45,000	
Parks and Recreation	2027	8013 Driving Range	Capital Project Fund	Tee Pads									13,500					13,500	
Parks and Recreation	2027	Rock Alva Trail	Capital Project Fund	Shelter/restroom									80,000					80,000	
Parks and Recreation	2027 Total											168,500	59,500	25,000				253,000	
Parks and Recreation	2028	8000 Parks General	Capital Project Fund	Replace mower									21,000					21,000	
Parks and Recreation	2028	8000 Parks General	Capital Project Fund	Replace skid loader attachments									20,000					20,000	
Parks and Recreation	2028	8000 Parks General	Capital Project Fund	Replace truck #3												27,000		27,000	
Parks and Recreation	2028	8003 Community Center	Capital Project Fund	Fitness equipment									30,000					30,000	
Parks and Recreation	2028	8004 Athletic Complex	Capital Project Fund	Lighting									50,000					50,000	
Parks and Recreation	2028	8008 Minnie Ha Ha	Capital Project Fund	Asphalt work								25,000						25,000	
Parks and Recreation	2028	8009 Watson Trail Park	Capital Project Fund	Asphalt work						25,000								25,000	
Parks and Recreation	2028 Total									25,000	25,000	121,000	27,000					198,000	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	New Amenity								50,000						50,000	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	Miscellaneous			1,500											1,500	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	Motors									35,000					35,000	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	Basket Strainers									16,000					16,000	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	Probes									6,000					6,000	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	Gate Kicker									7,000					7,000	
Pool	2024	8002 Aquatic Facility	Capital Project Fund	Sound System Upgrade									20,000					20,000	
Pool	2024	8002 Aquatic Facility	Storm/Park Sales Tax	Replace canopies								29,000						29,000	
Pool	2024	8002 Aquatic Facility	Storm/Park Sales Tax	Chairs (lounge & office)									18,000					18,000	
Pool	2024	8002 Aquatic Facility	Storm/Park Sales Tax	Bench									5,000					5,000	
Pool	2024	8002 Aquatic Facility	Storm/Park Sales Tax	Trash Receptacles									8,000					8,000	
Pool	2024	8002 Aquatic Facility	Storm/Park Sales Tax	upgrade										9,600				9,600	
Pool	2024 Total						1,500					79,000	115,000	9,600				205,100	
Pool	2025	8002 Aquatic Facility	Capital Project Fund	misting fans									6,500					6,500	
Pool	2025	8002 Aquatic Facility	Capital Project Fund	Concession stand equipment									13,400					13,400	
Pool	2025	8002 Aquatic Facility	Capital Project Fund	Reseal concrete patio								24,000						24,000	
Pool	2025	8002 Aquatic Facility	Capital Project Fund	Rechalking/fill entire deck									17,500					17,500	
Pool	2025	8002 Aquatic Facility	Capital Project Fund	Lounge Chairs									15,000					15,000	
Pool	2025 Total											24,000	52,400					76,400	
Pool	2026	8002 Aquatic Facility	Capital Project Fund	HVAC								28,000						28,000	
Pool	2026	8002 Aquatic Facility	Capital Project Fund	Computers/software										8,500				8,500	
Pool	2026	8002 Aquatic Facility	Capital Project Fund	Windows								44,000						44,000	
Pool	2026 Total											72,000		8,500				80,500	

Department	Year	Sub-Dept	Fund	Description	Earmark	6030		7101 Mobile			9208					Grand Total	
						Engineering & Surveying	7039 Minor Tools	Phones and Tablets	7103 Minor Electronics	9202 Grounds	9203 Building	9204 Facilities	9205 Equipment	9206 Computers	9207 Vehicles		Infrastructure
Pool	2028	8002 Aquatic Facility	Capital Project Fund	Renovate locker rooms							40,000						40,000
Pool	2028	8002 Aquatic Facility	Capital Project Fund	Replace canopies								34,000					34,000
Pool	2028 Total										40,000	34,000					74,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	1 Rifle and 1 Shotgun to Equip 2nd Detective Vehicle (None there now)									2,200				2,200
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	2 lightbars and Siren replacements									7,000				7,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	28 9mm Handguns, Holsters, New weapon Training Ammo									25,000				25,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	3 bullet proof vests (down from 7)									3,000				3,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	3 marked, 1 Unmarked vehicles with EVS												180,000	180,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	7 laptop computers, Mounts & MCAD (\$55K less \$20K to be paid by grant)										35,000			35,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	8 tasers-Annual Lease Fee									6,000				6,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	Minor electronics				1,000									1,000
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	Phones, tablets			1,500										1,500
Public Safety	2024	6000 Public Safety Gener	Capital Project Fund	Replacement of ALL concrete walkways (per need advised by PW)									45,000				45,000
Public Safety	2024	6000 Public Safety Gener	General Fund	Phase II City Hall Paving - ARPA	ARPA								125,000				125,000
Public Safety	2024 Total						1,500	1,000			170,000	43,200	35,000	180,000			430,700
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	1 bullet proof vests (Down from 7)									1,000				1,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	17 chairs									5,000				5,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	3 patrol vehicles and 1 unmarked Det veh with EVS												190,000	190,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	30 Handheld Portable radios (inc. 7 year service pak)-State Contract									240,000				240,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	8 tasers-Annual Lease Fee									6,000				6,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	Interior and exterior painting						15,000							15,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	Minor electronics				1,000									1,000
Public Safety	2025	6000 Public Safety Gener	Capital Project Fund	Phones, tablets				1,500									1,500
Public Safety	2025 Total						1,500	1,000		15,000			252,000		190,000		459,500
Public Safety	2026	6000 Public Safety Gener	Capital Project Fund	11 Mobile Vehicle radios (inc. 7 year service pak)-State Contract									88,000				88,000
Public Safety	2026	6000 Public Safety Gener	Capital Project Fund	3 patrol vehicles with EVS												152,500	152,500
Public Safety	2026	6000 Public Safety Gener	Capital Project Fund	4 bullet proof vests									4,000				4,000
Public Safety	2026	6000 Public Safety Gener	Capital Project Fund	8 tasers-Annual Lease Fee									6,000				6,000
Public Safety	2026	6000 Public Safety Gener	Capital Project Fund	Minor electronics				1,000									1,000
Public Safety	2026	6000 Public Safety Gener	Capital Project Fund	Phones, tablets				1,500									1,500
Public Safety	2026 Total						1,500	1,000		15,000			98,000		152,500		253,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	12 AR Rifles w/ Optics									22,000				22,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	3 patrol vehicles with EVS											164,000		164,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	6 Desktop CPU										10,000			10,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	8 tasers-Annual Lease Fee									6,000				6,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	9 bullet proof vests-down from 12									9,000				9,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	Minor electronics				1,000									1,000
Public Safety	2027	6000 Public Safety Gener	Capital Project Fund	Phones, tablets				1,500									1,500
Public Safety	2027 Total						1,500	1,000					37,000	10,000	164,000		213,500
Public Safety	2028	6000 Public Safety Gener	Capital Project Fund	3 patrol vehicles with EVS											175,500		175,500
Public Safety	2028	6000 Public Safety Gener	Capital Project Fund	8 tasers-Annual Lease Fee									6,000				6,000
Public Safety	2028	6000 Public Safety Gener	Capital Project Fund	Gym Equipment									10,000				10,000
Public Safety	2028	6000 Public Safety Gener	Capital Project Fund	Minor electronics				1,000									1,000
Public Safety	2028	6000 Public Safety Gener	Capital Project Fund	Phones, tablets				1,500									1,500
Public Safety	2028 Total						1,500	1,000					16,000		175,500		194,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	2-Ton Dump Truck									210,000				210,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Asphalt roadway maintenance											200,000		200,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Asphalt Roller									22,000				22,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Brush Cutter Head - Mini-Excavator									10,000				10,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	City Wide Stormwater Plan		250,000											250,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Concrete Crack Sealing											30,000		30,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Concrete slab replacement											300,000		300,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Phones, tablets				5,000									5,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Staff vehicle replacement									30,000				30,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Street striping											25,000		25,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Trailer replacement									15,000				15,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Trailer w/ utility gate replacement									7,500				7,500
Public Works	2024	5000 Public Works Gener	Capital Project Fund	Trench Drain Rplacement											15,000		15,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	West Watson Project CE - Phase 1	MODOT										100,000		100,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	West Watson Project Construction - P	MODOT										1,000,000		1,000,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	West Watson Project ROW Acquisition	MODOT										100,000		100,000
Public Works	2024	5000 Public Works Gener	Capital Project Fund	(blank)			6,000		6,000								12,000
Public Works	2024	5000 Public Works Gener	General Fund	City Hall and Chambers Renovation Cc	ARPA						800,000						800,000

Department	Year	Sub-Dept	Fund	Description	Earmark	7101 Mobile											9208		Grand Total	
						6030 Engineering & Surveying	7039 Minor Tools	Phones and Tablets	7103 Minor Electronics	9202 Grounds	9203 Building	9204 Facilities	9205 Equipment	9206 Computers	9207 Vehicles	Infrastructure	9209 SBITA			
Public Works	2024	5000 Public Works General	General Fund	Engineering/surveying/planning		6,000													6,000	
Public Works	2024	5000 Public Works General	General Fund	Leebur sidewalk project - ARPA	ARPA													350,000	350,000	
Public Works	2024	5000 Public Works General	General Fund	Phase 2 - City Hall Paving - ARPA	ARPA							150,000							150,000	
Public Works	2024	5000 Public Works General	General Fund	Street Sign Inventory Mangement Software														30,000	30,000	
Public Works	2024 Total					256,000	6,000	5,000	6,000		800,000	150,000	294,500					2,120,000	30,000	3,667,500
Public Works	2025	5000 Public Works General	Capital Project Fund	2 ton dump truck									210,000						210,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Asphalt roadway maintenance													100,000		100,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Concrete Crack Sealing													25,000		25,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Concrete slab replacement													300,000		300,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Engineering/surveying/planning		6,000													6,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Leaf vacuum								50,000							50,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Mini skid-loader								50,000							50,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Phones, tablets, minor equipment				10,000											10,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	PW Garage Work Benches									7,500						7,500	
Public Works	2025	5000 Public Works General	Capital Project Fund	Staff vehicle replacement													75,000		75,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Street striping													25,000		25,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	Walk behind mower									12,000						12,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	West Watson project phase 2 CE	MODOT												100,000		100,000	
Public Works	2025	5000 Public Works General	Capital Project Fund	West Watson project phase 2 constru	MODOT												1,000,000		1,000,000	
Public Works	2025 Total					6,000		10,000				329,500					75,000		1,550,000	1,970,500
Public Works	2026	5000 Public Works General	Capital Project Fund	1 ton pickup replacement									95,000						95,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	2 ton dump truck									210,000						210,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Asphalt roadway maintenance													100,000		100,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Concrete Crack Sealing													25,000		25,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Concrete slab replacement													300,000		300,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Engineering/surveying/planning		6,000													6,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Phones, tablets, minor equipment				10,000											10,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Side by side utility vehicle replacement									25,000						25,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Street striping													25,000		25,000	
Public Works	2026	5000 Public Works General	Capital Project Fund	Water Line Installation - PW Garage								20,000							20,000	
Public Works	2026 Total					6,000		10,000				20,000	330,000				450,000		816,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Asphalt roadway maintenance													100,000		100,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Backhoe/Loader									165,000						165,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Concrete Crack Sealing													25,000		25,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Concrete slab replacement													300,000		300,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Engineering/surveying/planning		6,000													6,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Phones, tablets, minor equipment				10,000											10,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	PW Garage Power Washer									10,000						10,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Staff vehicle replacement													30,000		30,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Street striping													25,000		25,000	
Public Works	2027	5000 Public Works General	Capital Project Fund	Wood Chipper 12"									65,000						65,000	
Public Works	2027 Total					6,000		10,000					240,000				30,000		450,000	736,000
Public Works	2028	5000 Public Works General	Capital Project Fund	Asphalt roadway maintenance													100,000		100,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Concrete Crack Sealing													25,000		25,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Concrete slab replacement													300,000		300,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Engineering/surveying/planning		6,000													6,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Medium Duty Truck									95,000						95,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Phones, tablets, minor equipment				10,000											10,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Staff vehicle replacement													35,000		35,000	
Public Works	2028	5000 Public Works General	Capital Project Fund	Street striping													25,000		25,000	
Public Works	2028 Total					6,000		10,000					95,000				35,000		450,000	596,000
General Governmen	2024	4000 General Governmen	Capital Project Fund	Computer upgrade													4,000		4,000	
General Governmen	2024	4000 General Governmen	Capital Project Fund	Furniture/Filing System									2,000						2,000	
General Governmen	2024 Total												2,000				4,000		6,000	
General Governmen	2025	4000 General Governmen	Capital Project Fund	Computer upgrade													4,000		4,000	
General Governmen	2025	4000 General Governmen	Capital Project Fund	Furniture/Filing System									2,000						2,000	
General Governmen	2025 Total												2,000				4,000		6,000	
General Governmen	2026	4000 General Governmen	Capital Project Fund	Computer upgrade													4,000		4,000	
General Governmen	2026	4000 General Governmen	Capital Project Fund	Furniture/Filing System									2,000						2,000	
General Governmen	2026 Total												2,000				4,000		6,000	
General Governmen	2027	4000 General Governmen	Capital Project Fund	Computer upgrade													4,000		4,000	
General Governmen	2027	4000 General Governmen	Capital Project Fund	Furniture/Filing System									2,000						2,000	
General Governmen	2027 Total												2,000				4,000		6,000	

Department	Year	Sub-Dept	Fund	Description	Earmark	6030		7101 Mobile		9202	9203	9204	9205	9206	9207	9208		Grand Total	
						Engineering & Surveying	7039 Minor Tools	Phones and Tablets	7103 Minor Electronics							Grounds	Building		Facilities
General Government	2028	4000 General Government	Capital Project Fund	Computer upgrade										4,000				4,000	
General Government	2028	4000 General Government	Capital Project Fund	Furniture/Filing System									2,000					2,000	
General Government	2024 Total												2,000	4,000				6,000	
Municipal Court	2024	7000 Municipal Court	Capital Project Fund	Computer upgrade										2,000				2,000	
Municipal Court	2024	7000 Municipal Court	Capital Project Fund	Furniture/Filing System									1,000					1,000	
Municipal Court	2024 Total												1,000	2,000				3,000	
Municipal Court	2025	7000 Municipal Court	Capital Project Fund	Computer upgrade										2,000				2,000	
Municipal Court	2025	7000 Municipal Court	Capital Project Fund	Furniture/Filing System									1,000					1,000	
Municipal Court	2025 Total												1,000	2,000				3,000	
Municipal Court	2026	7000 Municipal Court	Capital Project Fund	Computer upgrade										2,000				2,000	
Municipal Court	2026	7000 Municipal Court	Capital Project Fund	Furniture/Filing System									1,000					1,000	
Municipal Court	2026 Total												1,000	2,000				3,000	
Municipal Court	2027	7000 Municipal Court	Capital Project Fund	Computer upgrade										2,000				2,000	
Municipal Court	2027	7000 Municipal Court	Capital Project Fund	Furniture/Filing System									1,000					1,000	
Municipal Court	2027 Total												1,000	2,000				3,000	
Municipal Court	2028	7000 Municipal Court	Capital Project Fund	Computer upgrade										2,000				2,000	
Municipal Court	2028	7000 Municipal Court	Capital Project Fund	Furniture/Filing System									1,000					1,000	
Municipal Court	2028 Total												1,000	2,000				3,000	
<b>TOTALS BY YEAR</b>																			
	2024 Total						258,000	17,865	6,500	12,700	25,000	824,900	1,178,000	636,600	68,100	211,000	2,120,000	30,000	5,388,665
	2025 Total						6,000	0	11,500	1,000	171,000	43,000	120,800	750,900	6,000	265,000	1,550,000	0	2,925,200
	2026 Total						6,000	0	11,500	1,000	137,000	81,000	233,500	461,000	23,500	184,500	450,000	0	1,589,000
	2027 Total						6,000	0	11,500	1,000	0	0	168,500	339,500	16,000	219,000	450,000	0	1,211,500
	2028 Total						6,000	0	11,500	1,000	25,000	40,000	59,000	235,000	6,000	237,500	450,000	0	1,071,000
<b>TOTALS BY EARMARK</b>																			
	2024 Total																		
	2024 Total																		
	2025 Total																		
	2024 Total																		
	2024 Total																		
	2024 Total																		
	2024 Total																		
	2024 Total																		
	2024 Total																		
	2024 Total																		
	2024 Total																		

**REVENUE COMPONENTS**  
**Year over Year Comparison**

TAXES	2019 Actual		2020 Actual		2021 Actual		2022 Actual		2023 Forecast		2023 Budget		Key Drivers
	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	
<b>TAXES</b>	\$ 7.4	72%	\$ 6.8	75%	\$ 7.8	75%	\$ 8.8	74%	\$ 10.0	75%	\$ 9.3	74%	
<b>Municipal Sales Taxes</b>			-8%		15%		13%		14%		6%		
-4th class cities may only impose taxes that state law specifically authorizes -Tax rate is applied to retail sales of all tangible personal property or taxable services													
<b>General Revenue</b>	\$ 2.6	35%	\$ 2.4	36%	\$ 2.8	35%	\$ 3.0	34%	\$ 3.3	33%	\$ 3.2	34%	Gross Retail Sales in SH (Auto Sales exception)
-Maximum 1%, and may be used for any municipal purpose -Additional sales tax may be imposed as long as total sales tax doesn't exceed 2% -For SH, Rate is 1.0% plus 0.25% local option			-7%		14%		10%		10%		5%		
<b>Capital Improvements</b>	\$ 1.1	14%	\$ 1.0	14%	\$ 1.1	14%	\$ 1.3	14%	\$ 1.4	14%	\$ 1.3	13%	Gross Retail Sales in SH (Auto Sales exception)
-Restricted for capital improvements and related bond issuances via its own fund -SH rate is 0.5%			-10%		16%		12%		10%		-1%		
<b>Storm Water/Parks</b>	\$ 1.3	17%	\$ 1.1	17%	\$ 1.3	17%	\$ 1.5	17%	\$ 1.6	16%	\$ 1.4	15%	Gross Retail Sales in SH (Auto Sales exception)
-Restricted for storm water and Parks operations and capital -No language requiring its own fund -SH rate is 0.5%			-10%		16%		12%		10%		-2%		
<b>Local Option Marijuana Tax</b>									\$ 0.1	0%			
-3% on recreational marijuana sales													
<b>Local Use Tax</b>					\$ 0.2	2%	\$ 0.4	5%	\$ 0.3	3%	\$ 0.5	5%	Gross Retail Sales in SH (Auto Sales exception)
-Revenue is general revenue -Tax on individuals and business which conduct out of-state vendors (catalog, internet & direct market sales) -Under "Wayfair" legislation, all U.S. vendors must collect Missouri's use tax if they conduct over \$100k in annual sales in Mo. -The state then collects state AND city taxes. -City taxes, less charges for collection, are disbursed to the city imposing the tax. -SH Rate is 1.25%							155%		-27%		16%		
<b>Prop P Sales Tax</b>	\$ 0.5	6%	\$ 0.4	6%	\$ 0.5	6%	\$ 0.5	6%	\$ 0.6	6%	\$ 0.5	5%	County Gross Retail Sales, Population distribution
-Sales tax imposed by St. Louis County and allocated to municipalities on per capita basis -Revenue is restricted to public safety expenditures. There was limited specific guidance. -5/8's of proceeds are distributed to cities, with 3/8's to county -No language requiring its own fund			-7%		13%		10%		15%		-7%		
<b>Utility and Franchise Tax</b>	\$ 1.8	24%	\$ 1.6	24%	\$ 1.7	22%	\$ 1.9	21%	\$ 2.5	24%	\$ 2.2	24%	Utility Rates and Usage
-Tax on gross receipts of usage with city limits of electricity, natural gas, water, telephone and cable services. -Rates are 5% on residential and 7.5% on commercial			-7%		6%		6%		33%		18%		
<b>Property Tax</b>	\$ 0.2	3%	\$ 0.2	3%	\$ 0.2	3%	\$ 0.2	3%	\$ 0.2	2%	\$ 0.2	3%	Not subject to major fluctuations
-Annual tax imposed on assessed value of residential, agricultural and commercial property with SH. -Rate is calculated by Missouri State Auditor's office, key factors are prior year's rate and change in assessed values.			-1%		-1%		9%		3%		1%		

	2019 Actual		2020 Actual		2021 Actual		2022 Actual		2023 Forecast		2023 Budget		Key Drivers
	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	
<b>INTERGOVERNMENTAL</b>	\$ 0.8	7%	\$ 0.8	8%	\$ 0.8	7%	\$ 0.9	7%	\$ 0.9	7%	\$ 0.8	6%	
<b>Other agency's distribution of tax proceeds (most must be used for streets/roads)</b>													
-Vehicle sales tax - 50% of 3% states sales tax is apportioned to counties/cities.													Vehicle price & volume; polulation distribution
-Vehicle fees - 15% of state license fees													Fees price & volume, population disbtribution
-Gasoline tax - 15% of state sales tax													Volume, population distribution
-Cigarette tax - per capital distribtuon													
-County Road tax - from St. Louis County based on tax on assessed property values. Restricted to road operations and capital													Not subject to major fluctuations
<b>LICENSES AND PERMITS</b>	\$ 1.0	10%	\$ 0.9	10%	\$ 0.9	9%	\$ 1.0	9%	\$ 1.1	8%	\$ 1.0	8%	
<b>Business Licences</b>													
-Gross Receipts - tier based; 0.125% to \$10M; 0.1% next \$10M; 0.08% over \$20M													Retail and Wholesale Revenues
-Square Foot - normal commercial \$0.20 per square ft; \$0.10 for warehouse													Commerical Square Feet Occupied
-Antenna - \$1,000 per antenna													Volume of Antennas
-All Other (Hotel, Liquor, Home Occupation, Laumeier, etc)													
<b>Pubic Works Permits &amp; Fees</b>													
-for construction, garages, decks, tennis courts, pools, etc.													
<b>FINES AND COURT COSTS: depends on police, prosecution and court activity levels</b>	\$ 0.3	3%	\$ 0.2	2%	\$ 0.1	1%	\$ 0.2	2%	\$ 0.2	2%	\$ 0.2	1%	
<b>CHARGES FOR SERVICES</b>	\$ 0.8	8%	\$ 0.4	4%	\$ 0.8	8%	\$ 1.1	9%	\$ 1.1	8%	\$ 1.3	10%	
<b>Parks and Pool</b>	\$ 0.8	98%	\$ 0.3	86%	\$ 0.7	87%	\$ 0.8	80%	\$ 1.0	87%	\$ 1.1	88%	Rates/Usage/Attendance
-User/member fees for community center, pool, daycamp, athletic field rental, dog park, driving range													
-Rentals of athletic field, community center													
-Programs income; e.g. Makers & Music, Triathalon													
-Concession income													
-All of the above is offset by Active (POS system) fees													
<b>Public Safety &amp; Public Works</b>	\$ 0.0	2%	\$ 0.1	14%	\$ 0.1	13%	\$ 0.2	20%	\$ 0.2	13%	\$ 0.1	12%	dispatch contract is largest component; escalator clause
-Dispatch Service													
-Fees from Court for PD training													
-Carfax reports													
-Sidewalk Revenue													
-Spire excavation fees													
<b>TOTAL OF STABLE REVENUES</b>	\$ 10.3	100%	\$ 9.1	100%	\$ 10.5	100%	\$ 12.0	100%	\$ 13.4	100%	\$ 12.6	100%	
<b>INVESTMENT INCOME</b>	\$ 0.3		\$ 0.2		\$ (0.0)		\$ (0.0)		\$ 0.3		\$ 0.0		Market rates/investment principal available
<b>Sources:</b>													
-Coupon Interest & Gains/Losses on Treasuries, Commerical Paper, Agency Bonds													
-Capitalized Lease Agreements (Cell Tower/Bombers)													
-Interest on Bank Accounts													
<b>MISCELLANEOUS</b>	\$ 0.0		\$ 0.1		\$ 0.0		\$ 0.1		\$ 0.0		\$ 0.0		
<b>Sources:</b>													

	2019 Actual		2020 Actual		2021 Actual		2022 Actual		2023 Forecast		2023 Budget	
	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total	\$ in M	% of Total
-Easement purchases -Rental Income - MSD ground lease -Memorial Landscaping -Other												
<b>GRANTS AND DONATIONS</b>	\$ 0.7		\$ 1.5	107%	\$ 2.8	84%	\$ 0.8	-72%	\$ 1.3	60%	\$ 1.2	50%
<u>Recent Common Sources:</u> -MODOT/US Dept of Transportation (subject to Single Audit) -Municipal Parks Grant from St. Louis County -SEMA/ FEMA (subject to Single Audit) -ARPA (subject to Single Audit) POST (training for police) (subject to Single Audit) -Individual Donations												
<b>TOTAL REVENUE</b>	\$ 11.3		\$ 10.9	-4%	\$ 13.3	23%	\$ 12.8	-4%	\$ 15.0	17%	\$ 13.9	8%

Key Drivers