

## SUMMARY AND OVERVIEW

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### EXECUTIVE SUMMARY

#### FY2008 Annual Operating Plan

*Each annual operating plan has as its primary task the charge of allocating resources in a manner that furthers City government's mission namely to provide safe neighborhoods, attractive parks and recreation, affordable housing, efficient transportation, a healthy citizenry, a vibrant and diverse economy and an efficient and effective government.*

The FY2008 Annual Operating Plan contains both opportunities and challenges to furthering the quality of life goals valued by City residents, businesses and visitors alike. Opportunities exist where a new 1/8 cent sales tax will be providing funds for the construction of two new state of the art recreation centers and additional recreation programming. Likewise, an increase in graduated business license fees has been allocated to furthering public safety and problem property initiatives. Meanwhile a new parks lease will provide a source of revenue for maintenance of Forest Park as well as neighborhood parks in the City.

Challenges exist in providing sufficient detention capacity at the City's Justice Center where the fifth floor of that facility will be made fully operational. With recent adverse court decisions regarding two of the City's three pension systems, the City faces the challenge of providing pension contributions that will maintain the health of all three systems while not overextending the City's budget. Modest revenue growth over the past couple of fiscal years, has improved the City's fiscal position, but the potential for a slowing in the economy will ensure that the need for balancing the City's needs against a recurring revenue stream without resorting to one-time sources will continue to remain a challenge.

The Annual Operating Plan for FY2008 allocates a total of \$867.7 million. The proposed appropriation amount represents a 4.6% increase over the current year appropriation of \$828.4 million. While some of this growth is due to the usual trend during times of a growing economy, another portion of this growth can be attributed to the new

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sources of revenue for those special initiatives.

### **Employee Pay and Health Benefits**

Approximately 70% of costs in providing the wide array of City services are related to the pay and benefits of City employees. While subject to final pay negotiations, the FY08 budget assumes the provision of a mid-year 2% merit increase. The cost of the increase for city employees and the equivalent for uniformed police and firefighters is \$3.1 million with \$2.25 million of this cost to the City's general fund. Negotiated increases with the City's health insurance provider have resulted in an overall net increase of 10% in health insurance costs, for a \$1.8 million increase for all funds, \$1.3 million of which is to the City's general fund.

### **Employee Pensions**

The largest of personnel related cost issues in FY08 is the funding of the City's pension systems. Each of the three systems is currently considered to be well funded, 84%, 93% and 80% for the

Police, Fire and Employee Retirement Systems respectively. However, the difference between budgeted amounts and the fully requested amounts has exceeded \$30 million per year in recent years. These differences between requests and budget can lead to a decline in the funded status of the systems over the long run, yet they also serve to underscore their high cost. Meanwhile, a recent Missouri State Supreme Court ruling has affirmed that the City is required to pay both Police and Fire pension amounts at the requested levels. Through FY07, the differences between requests and budgets for the two systems has amounted to \$75 million excluding interest. To address the current funding issue, the FY08 plan assumes the financing of its existing obligations through FY08 and anticipates a combination of increased contributions as well as pay and benefit adjustments to bring ongoing pension costs for all three systems to more affordable levels.

### **New Recreation Center Funding**

On November 7, 2006 voters approved a

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1/8 cent sales tax for funding the construction of two new recreation centers on the City's north and south sides respectively as well as improvements to a number of existing recreation centers. In the FY08 operating plan, \$3.2 million of the new sales tax will be appropriated as the anticipated cost of financing the construction costs of the projects. The estimated cost of \$48 million will provide for the two new state of the art recreation facilities estimated to cost \$19 million each and for \$10 million in improvements to existing centers. The new tax will also provide \$600,000 in new recreation program funding. An additional \$600,000 in funds to be used for membership subsidies to the new centers will not be required until opening in FY09, so in FY08, these funds will be appropriated to an asset preservation fund to maintain the new facilities. The total budget for this new source of revenue is \$4.2 million.

### **Forest Park Lease with BJC**

The FY08 operating plan incorporates the funds to be provided from the newly

adopted lease of Forest Park property to BJC hospital. In the Parks Division of the Parks Department, \$1.6 million of operating costs will be moved to a BJC/City trust fund for Forest Park maintenance. Supplemented with additional lease revenues, the Forest Park Maintenance budget totals \$2.0 million. The \$1.6 million in general revenues are now allocated to a new Neighborhood Parks Fund. In FY08, these funds will go toward park projects within the existing Hudlin Park vicinity. These funds will be supplemented by an additional \$1.5 million in lease revenues deposited into the Forest Park Fund for Hudlin Park relocation and Clayton road improvements

### **New Public Safety and Problem Property Initiatives**

In August, 2006, voters approved an increase in the graduated business license tax. The increase in revenues estimated at \$3.2 million per year have been allocated by formula as 75% for new Police initiatives, 15% for enhanced prosecution efforts of the Circuit

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Attorney's office and 10% for City Counselor prosecution of problem property owners. Both the Circuit Attorney and the City Counselor's office have been budgeted for a full year of the new activities at \$480,000 and \$320,000 respectively. The Police Department anticipates hiring 40 additional police officers, though not achieving this level of staffing until later in the fiscal year and at a cost of \$1.5 million. Approximately \$3.0 million in funds that will have accrued in both the current fiscal year and FY08 and remain otherwise unallocated have been appropriated to fund other Police Department operations.

### **Justice Center Operations**

Due to increasing census counts, the Division of Corrections of the Department of Public Safety has recently opened a portion of the fifth floor of the City's Justice Center. The fifth floor of the facility built for detainees held for more serious crimes has been held vacant in recent years as changes in housing configurations both at the Justice Center

and medium security facilities made it feasible to manage the prisoner population without the added space. The FY08 budget for Corrections has been increased approximately \$2.8 million to fully staff and operate the entire floor of the Justice Center. This will add a total of 750 beds to existing detention capacity, bringing the total detention capacity at both MSI and CJC to 1,850 beds.

### **I-64 Construction Project**

The pending I-64 construction project will have an impact on City operations by increasing traffic flow on the City's side streets and arterial roadways. The FY08 budget allocates an additional \$150,000 in staffing to address anticipated increases in citizen call volume at the Traffic Division as well as increased need for towing to keep the routes clear by the City's Towing Division. In addition the City's capital fund includes \$400,000 for new traffic count and temporary signal equipment as well as funding for other traffic mitigation measures.

### **Gateway Transportation Center**

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In anticipation of the opening of the new Gateway Transportation Center, the FY08 budget allocates \$365,000 for staffing and operating costs of the facility. Expected to open in mid-year, the new center will provide a single site for interstate bus and rail travel as well as a connection with local transportation service. Operations of the center will be funded through rents paid by the tenants of the facility.

### **New Gaming Facility**

The new gaming development by Pinnacle casinos is also expected to open on the City's riverfront landing by mid-FY08. In anticipation of this development the FY08 operating plan contains a conservative estimate of \$1.5 million in additional gaming revenues. Given the location of the development, the new facility will not be subject to Port Authority lease payments. A total \$700,000 of the increased revenues will be allocated to the Port Authority to offset this potential loss. A total of \$1.2 million in revenues consisting of the remaining new gaming funds and existing gaming

fund balances are being utilized to increase funding to the City's capital fund. The total appropriation for the gaming fund is \$6.2 million, an increase of \$1.9 million over the previous fiscal year.

### **Miscellaneous Department Items**

#### **City Wide Accounts**

Included in the City Wide Accounts appropriation is an increase of \$3.4 million for scheduled debt service payments on the City's convention center. Also included is the proposed general fund amount of \$2.25 million for employee merit increases. A \$100,000 item has also been proposed as a subsidy to an after school program initiative.

#### **Parks Department**

Includes the new special funds previously mentioned for Forest Park maintenance as well as the 1/8 cent parks and recreation sales tax.

#### **County Offices**

A presidential primary is the sole election scheduled costs for FY08 and so Election

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Board are costs expected to decline by approximately \$700,000.

### **Street Department**

A regular use of snow fighting supplies this past season has led to an increase in the appropriation for supplies for the Street Division. The snow chemical and other supplies at the Department of Streets have increased by \$400,000. An additional \$175,000 has been allocated for disposal costs of City landfill material made necessary with the closing of the old disposal site on Hall Street.

### **Police and Public Safety**

Other than the new initiatives discussed pertaining to corrections and the public safety trust fund, most departments in the Public Safety Department are held to funding levels comparable to the previous year. Police uniform staffing has been held constant at 1,334 uniformed officers pending the addition of the 40 officers to be funded with the graduated business license revenues.

### **Health and Human Services**

While overall funding remains comparable to the previous fiscal year, some of the internal divisions are being realigned within the department. Community Sanitation and Food inspection services have been combined under an Environmental Health Services section. Likewise animal regulation and pest control have been merged into a single Animal Care and Control section.

### **Board of Public Service**

Fuel costs and the cost of maintaining the City's aging fleet of vehicles has resulted in an increase of \$300,000 to the City Equipment Services Division of the Board of Public Service to fund fuel and fleet supply items.

### **Fund Groups**

The total recommended budget for FY2008 is \$867.7 million, and is funded by a combination of local tax and fee collections, dedicated funds for enterprise functions and project specific grants. The vast majority of local taxes and fees collected are used in support of general fund activities. The remaining local

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collections are deposited in special accounts due to legal requirements and are used to augment the services provided by the general fund. These special funds include those containing the Local Use Tax, revenues from gaming operations, the cable television gross receipts tax, the state subsidy for property tax assessment, building demolition, lead abatement and other special funds. In the budget, these amounts are further broken down by departmental activities using specific projects and accounts, with appropriate distinctions being made between operating and capital expenditures.

### **GENERAL FUND OPERATIONS**

The general fund budget in combination with a variety of special funds supports those recurring activities necessary for the operation of City government. These activities are supported by a combination of revenues derived from taxes, fees, fines and intergovernmental transfer payments.

At \$435.8 million, the FY2008 general fund budget is the largest of the City funding units. In turn, the largest allocation under the general fund is for public safety at \$238.7 million, of which \$137.9 million is for police services. The remaining public safety allocation from the general fund provides for fire protection, pre-trial inmate housing, emergency medical services, and various permitting, inspection and neighborhoods stabilization activities. The general fund budget also funds the majority of park and recreation operations at \$19.3 million, streets, traffic and refuse collection for \$29.5 million and government and finance operations at \$29.4 million. Functioning as both a City and County the general fund also includes appropriations for the 22<sup>nd</sup> judicial circuit of Missouri and a number of county office functions for \$51.9 million. Debt service payments for large projects funded through lease arrangements are included in the general fund allocation in the amount of \$32.5 million which funds the annual lease payments on the Justice Center, Kiel Center, Carnahan

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Courthouse, Civil Courts Building, St. Louis Marketplace, and the Convention Center/Stadium complex. The remainder of the general fund budget can be categorized as paying for engineering services, maintenance and operations of public buildings, and fleet services.

### **SPECIAL FUNDS**

#### **Federal and State Grants**

The largest category of special funds is grant funds secured from agencies at both the State and Federal level. These funds are included in the proposed Plan in the amount of \$52.0 million, a 3.9% decrease from the current year. The largest portion of these grant funds are dedicated to health programs and social service programs administered by the Department of Health and the Department of Human Services respectively. In FY2008, \$26.6 million in grant funds will be allocated for use by these two departments. Public safety and neighborhood stabilization issues are addressed with miscellaneous project specific grants administered by the Police

Department and various Public Safety Block Grants. Grants for this category total \$7.5 million in FY2008. The remaining grant funds support the City's efforts in the provision of job training services through the St. Louis Agency for Training and Employment and with providing administrative support for the Law Department and the Community Development Agency.

#### **Other Special Revenue Funds**

The remaining special fund allocations in the budget come from revenues which are legally required to be accounted for separately from the general fund. This category includes the new funds previously mentioned, relating to the 1/8 cent sales tax for recreation and the new public safety trust fund and the special Forest Park lease revenues. Other funds include \$28.3 million expected in FY 2008 from the Local Use Tax. Programs funded by the Local Use Tax include health care, building demolition, affordable housing, police services, and neighborhood preservation. This budget also allocates \$6.2 million from gaming

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operations which is used for capital improvements and enhancing the safety of the public visiting the riverfront. Special revenue funds also allocated in this budget include the convention and tourism fund, the assessment fund, communications fund and other miscellaneous special for demolition of condemned buildings, and repair of sewer lines.

### DEBT SERVICE FUND

The budget allocates \$6.5 million in debt service payments on the City's outstanding general obligation debt. New general obligation debt in the amount of \$13 million was issued in the past year for financing matching grants for street and bridge projects as well as floodwall repairs and for public safety communications systems. The new bonds are in addition to bonds issued in 1999 for public safety related capital equipment and improvements. In total, \$54.8 million in G.O. bonds remains outstanding.

**CAPITAL IMPROVEMENTS** The budget allocates \$38.4 million in funds dedicated

to equipment purchases and capital improvements. The sources include a dedicated ½ cent sales tax, a portion of a 1/10 cent sales tax, a portion of the state gasoline tax, gaming admissions receipts, and proceeds from asset sales. Projects funded include infrastructure improvements to bridges, streets, and buildings, as well as debt service on previously approved projects such as the Justice Center and Civil Courts Building

### ENTERPRISE FUND OPERATIONS

The Water Division and the Airport are the City's two enterprise funds. Allocations for these departments are included in the FY2008 budget at \$51.6 million and \$159.3 million, respectively. The Water Division receives its income from the sale of water to residents of the City and recently from the sale of water to other municipalities in the metropolitan area. Approximately 8% of the Water Division's budget or \$4.1 million is devoted to retirement of revenue bonds issued for capital improvements to the divisions' two treatment facilities and an upgrade of the supporting infrastructure.

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With a budget of \$159.3 million, the Airport is the City's largest cost center and is supported entirely by user fees paid by airlines and concessionaires, along with federal funds. Over 40% of the airport's budget is devoted to debt service payments on revenue bonds for Airport expansion and to facilitate repair and maintenance of the runways and terminals. The remaining budget amounts provide for the administration and daily operations of both the Airport and Water Division.

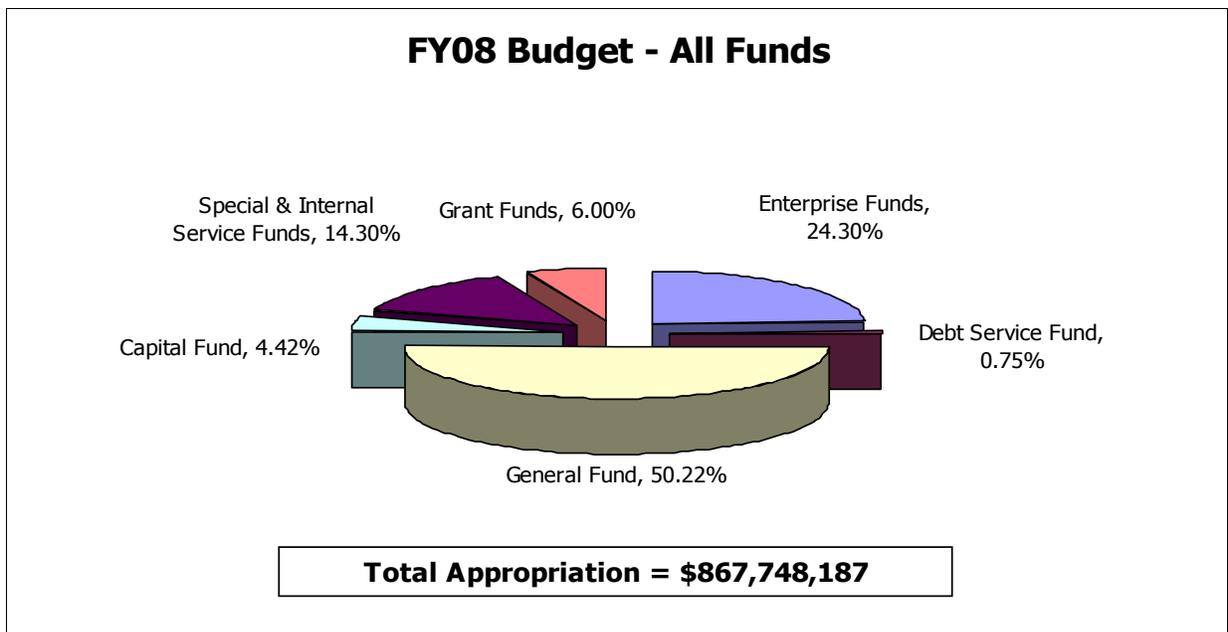
### **INTERNAL SERVICE FUNDS**

The City's internal service funds are funds used to account for the financing of goods or services provided by one department or agency to other departments or agencies. These include the City's mailroom and employee health benefits fund. Appropriations for these funds total \$0.8 million and \$32.6 million respectively.

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The graph below illustrates the total budget distributed among fund groups. The following page presents a summary of highlights of the FY2008 Annual Operating Plan.



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### FY2008 Operating Plan Highlights

- \$2.3 million in general fund for 2% merit pay increases for City employees
- \$1.8 million for a 10% net increase in Health insurance cost for City employees of all funds
- \$4.4 million in new 1/8 cent sales tax funds for financing of recreation programming, 2 new recreation centers and other center improvements
- \$2.0 million in BJC / City Trust funds for maintenance of Forest Park
- \$1.6 million in general revenues to Neighborhood Parks fund
- \$5.3 million in public safety trust fund revenues for enhanced criminal and problem property prosecution efforts and additional 40 Police officers
- \$365,000 for staffing and operating costs of new Gateway Transportation Center
- \$165,000 in Street Dept. staffing costs and \$400,000 in traffic equipment and mitigation measures in anticipation of I-64 construction project
- \$3.4 million increase in scheduled debt service payments on City's convention center
- \$800,000 increase in operations of Circuit Court
- \$700,000 reduction in Election Board costs due to reduced election schedule
- \$400,000 increase in snow chemical and other supplies of the Street Department
- \$175,000 increase for City landfill costs of the Street Department
- \$2.8 million increase in the Division of Corrections for full operation of 5<sup>th</sup> floor of the Justice Center
- \$300,000 increase in fuel and fleet supply items of the Equipment Services Division
- \$100,000 for an after school program initiative
- Net increase of 131 positions in all funds of which 36 are general fund positions

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### **SUMMARY**

In summary, the total budget appropriation for FY2008 is \$867.7 million. Over 50%, or \$435.8 million, is appropriated from general revenue to pay for day-to-day City operations. City general funds are supplemented by approximately \$52.0 million in grants from State and Federal Sources. The remainder of the budget comes from a variety of special and enterprise funds maintained by the City in compliance with specific ordinances or agreements. The FY08 proposed annual operating plan allocates its resources in a manner intended to meet the City's fiscal obligations as well as make the most of new opportunities granted by its citizens to provide additional initiatives in the areas of public safety, neighborhood preservation and parks and recreation. It is through the efficient and effective allocation of these and other resources that City government will successfully meet the challenge of providing those desirable quality of life goals while ensuring the growing and diverse economy necessary to sustain them.

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### GENERAL FUND OVERVIEW

#### Sources of Funds

General fund revenues for FY2008 are forecast at \$435.8 million, an increase of 2.6% over the current year's revised estimate of \$424.1 million. The current revised estimate is slightly higher than the FY07 original estimate of \$421.6 million. The overall increase in tax receipts for FY07 is projected to end the year at 3.9%. FY08 projections for tax receipts assume a more moderate 2.2% increase.

Earnings tax, the largest single revenue producer is predicted to grow at a rate of 2.5% over the revised FY2007 estimate. Much of the year to date growth has been generated by corporate receipts and from individuals from whom earnings tax is not appropriately withheld. Underlying receipts from withholdings has grown at a somewhat slower rate. The 2.5% overall estimate is more in line with long term trends. The payroll expense tax has actually declined over the past year, however this is mainly due to technical adjustments and timing of payments

dating to FY05 that occurred in FY06 and skew the base year to date comparisons. The payroll tax is also anticipated to revert to normal growth of about 2.5%. Property tax revenues have historically accounted for approximately 11% of the general fund total and are predicted to do so again in FY2008. Property tax revenues are projected to be up nearly 8% in FY07 due in part to an influx of delayed payments from the previous year in which reassessments resulted in an increase in delinquent payments. Due to this occurrence, property tax receipts are projected to grow a more modest 1.7% over the revised estimate. The assessed value of real property has consistently grown over the past years, fueled by the ending of tax abatement periods and significant investment in rehabbing formerly vacant properties.

General sales tax revenues continue to grow as year to date receipts are up just under 4% for the year. These receipts have been helped in the twelve months by such events at the opening of the new ballpark and baseball playoffs and World Series that occurred last fall. FY08

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estimates continued growth albeit at a slower pace of 2%. Revenues from the state of Missouri representing the city's share of automobile sales tax are forecast to remain at the current level. Gasoline tax revenues which are based on a statewide tax and ultimately distributed to local government units have also continued unabated in spite of the recent fluctuations in fuel prices. The forecast for FY2008 is in line with historical receipts.

Franchise and utility tax revenue is forecast to increase by 2.4%. Telecommunications revenues have continued to decline in FY07 along with natural gas revenues. While the former is more a function of changes in the industry, the latter is more dependent on of weather as well as fuel prices. The FY08 estimate assumes 3% inflationary growth in electric, natural gas and steam utility revenues. Most others franchise revenues are held flat with the exception of 3.6% airport gross receipts.

With the elimination of amusement tax receipts on baseball games, overall license tax receipts were down in FY07.

Adjusting for this change in the amusement tax overall license fees are projected to finish FY07 up 2.8%. FY08 estimates assume continued decline in cigarette taxes yet continued growth in parking, restaurant and remaining amusement taxes on sporting events. Overall license fees are projected to increase 1.4% over revised FY07 estimates.

Departmental collections for fees and permits has slowed in the recent fiscal year with building permit receipts projected to be down over \$600,000 for the year. This has been offset somewhat by increases in professional license revenue. FY08 estimates building permit activity to remain at current levels. Other noted developments in departmental revenue is an anticipated increase in EMS revenues which have grown with new rates for medical transports as well as City Court revenues which are expected to grow as a result of several initiatives related to traffic law enforcement.

### **Uses of Funds**

The FY2008 General Fund budget is generally viewed along departmental lines

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with the Police Department and other departments of Public Safety representing over 50% of the total allocation. In FY08, a these funds will be supplemented by the public safety trust fund revenues described earlier. The largest increase among the public safety departments is a net increase of \$2.8 million in the Division of Corrections for the Justice Center 5<sup>th</sup> Floor operations.

The Judicial Offices including the 22<sup>nd</sup> Judicial Circuit of Missouri, the Circuit Clerk, Circuit Attorney and Sheriff represent the majority of the next largest share of the general revenue budget. Increases in the cleaning contracts for the courthouses as well as additional personnel at the Juvenile Division has resulted in an overall increase of approximately \$800,000 in the Courts budgets.

City-Wide Accounts refers to those items that are not department specific. These also include debt service payments on the City's various lease debt issues. In FY08 City Wide Accounts include a \$3.0 million increase in scheduled debt service on the

convention center, \$2.3 million for City Wide merit pay increases and a \$100,000 allocation for a neighborhood schools initiative.

The Department of Streets includes increases of \$400,000 for snow chemical and other supplies and \$175,000 as the estimated cost of landfill disposal costs. Both the Traffic and Towing divisions will be adding personnel to address increased demand related to the I-64 construction project

The Parks Department does not have many changes in terms of the level of general fund support. Forest Park maintenance personnel have been budgeted under the new BJC / City Trust Fund as a result of the recently approved lease with BJC hospital. The general fund program for Forest Park Maintenance has a \$1.6 million contribution to the Neighborhood Parks Fund under terms of the new agreement.

The Board of Public Service has responsibility for providing engineering services as well as providing for the City's public buildings and fleet of rolling stock.

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The Equipment Services Division will see an increase of \$300,000 for fuel and fleet supplies

General Government agencies have submitted slight reductions as a continued effort to reduce managerial and administrative costs.

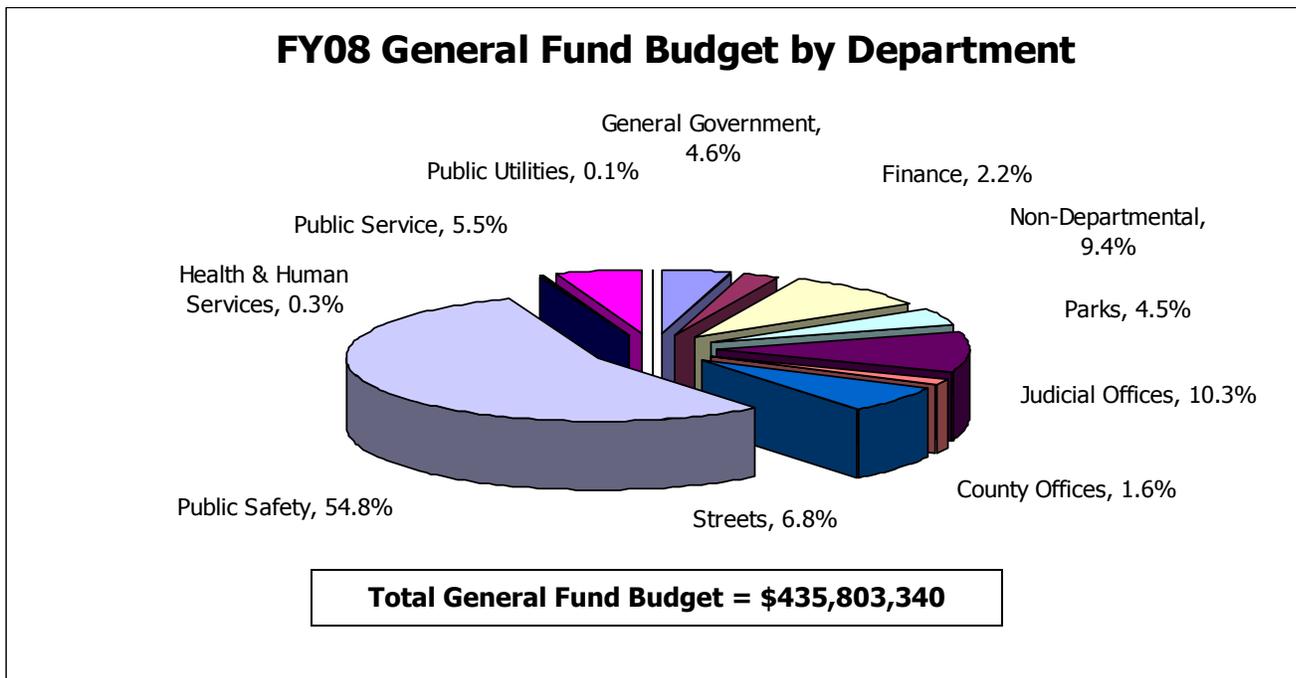
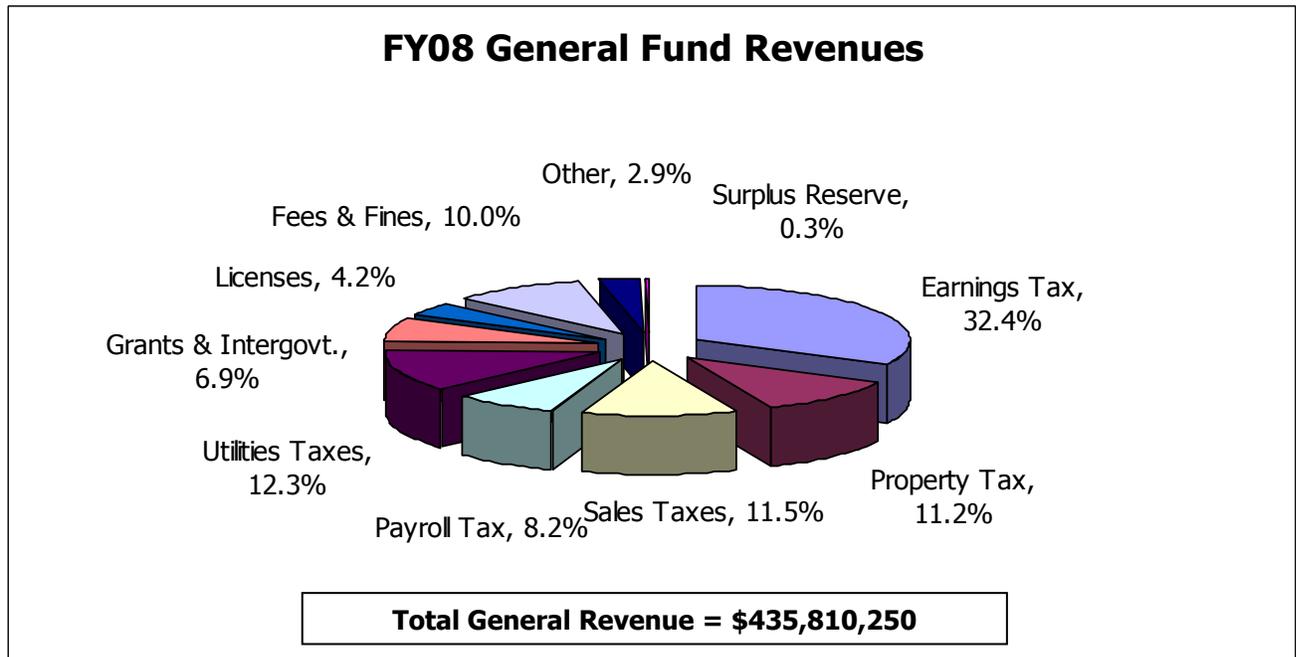
Health and Human Services are funded primarily with local use tax special revenues and grant funds and thus not represent a significant portion of the general fund budget.

The proposed general fund budget is in balance with projected revenues. While existing balances in other funds have provided some leeway in the FY08 allocations, the proposed operating plan remains consistent in its goal to preserve its unreserved operating fund equal to five percent of the general fund budget.

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The following charts illustrate the sources and uses of funds.



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### Projected Operating Results

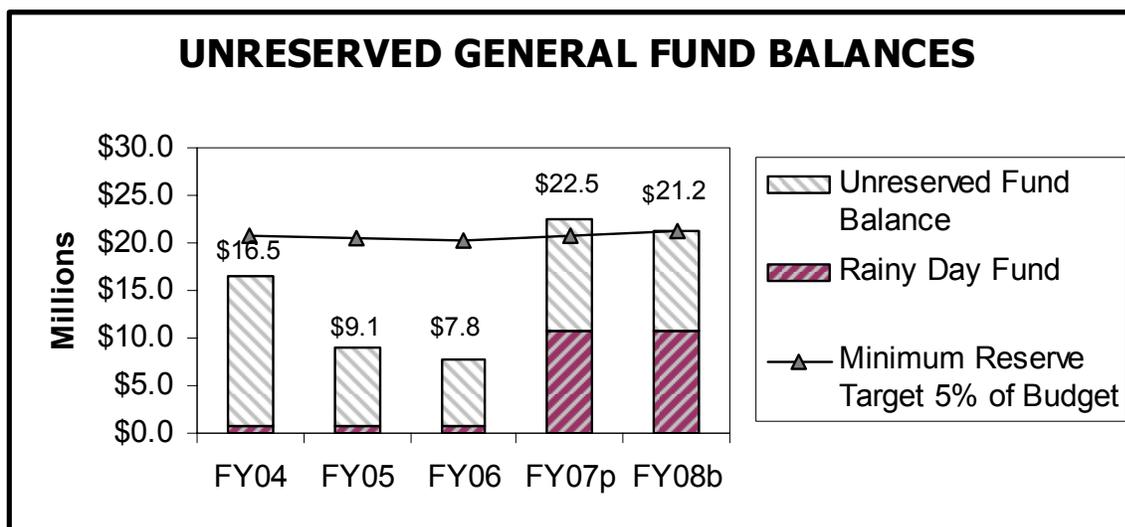
The adjacent table presents the projected general fund operating results for FY08. The proposed general fund appropriation is balanced at \$435.3 million.

The current FY07 budget planned a draw of \$3.75 million from the previous year's operating surplus. \$2.5 million of this amount is expected to be realized in revised revenue estimates for FY07, leaving the draw upon reserves at \$1.25 million pending end of year results. The projection unreserved general fund balance for FY08 is at the minimum reserve target of 5% of the general fund budget.

#### FY08

#### General Fund Projected Operating Results

|                               |                 |
|-------------------------------|-----------------|
| Estimated Revenue             | 435,810,250     |
| General Fund<br>Appropriation | \$435,803,340   |
| Operating Balance             | <u>\$ 6,910</u> |



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### OTHER FUNDS

#### Projected Operating Results

While much of the budgetary focus is placed on discretionary spending of the General Fund, the operating balances of other funds can also have an impact on budget development.

In the Special Funds category, Local Use Tax Fund revenues are expected to increase with the increase in the sales tax rate. Along with anticipated reversions in the current year budget, a total estimated fund balance of \$1.7 million has been appropriated in FY08. Assessment fund balances can vary with timing of payments from the state. At the end of FY06, the state changed its timing of reimbursement payments leading to a one time balance of \$250,000 that is being utilized to reduce the general fund subsidy of the assessor's office to \$1.4 million. Communications Fund revenues that are not budgeted for operations of the Communications Division are allocated as a supplement to General Fund revenues in the amount of \$35,000.

Riverboat gaming fund revenues are projected to increase in FY08 with the opening of the new gaming facility on Laclede's Landing. A \$1.5 million estimated increase in gaming revenues is supplemented by approximately \$800,000 in gaming fund balances to provide additional funds for capital projects as well as economic development.

In the Enterprise Funds, the Water Division's budget is basically crafted to meet projected revenues, whereas the Airport generally formulates a budget that is less than projected revenues in order to address any contingencies or emergency expenditures that may arise during the fiscal year. Under the Internal Service Funds, The Employee Benefits Fund will continue its amortization payments on a deficit that accrued when the system was self-insured. With a projected deficit of \$2.1 million at the end of FY07, it is anticipated that this amount will be eliminated in FY08.

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Finally, the Capital Fund is programmed to benefit by receiving one-half of any General Fund Operating surplus from the previous year as well as any unspent or beginning balances from previous years. The proposed Capital Fund budget includes \$4.1 million in beginning balance amounts that have accrued to the various capital fund accounts.

### CAPITAL IMPROVEMENTS

The City of St. Louis Capital Committee has developed a five-year Capital Improvements Plan containing projects that have an estimated cost of \$429 million. These projects will be funded through a combination of local, state and federal funds. Over the five year period, an estimated \$198 million will be appropriated for cash payments and debt service requirements, and in some cases the local matching share for road and bridge repair projects and major flood protection projects. The FY2008 Capital Budget funds the first year of the plan with a recommended appropriation of \$38.4 million. Sales taxes for capital improvement will generate \$18.1 million

in FY2008 or approximately 53% of the total revenue. Other revenues supporting the capital budget include \$0.35 million from asset sales, \$3.9 million from projected gaming revenues, \$1.3 million from court fees, \$0.6 million from gasoline tax revenues and \$6.9 million from the general fund.

Capital expenses planned for FY2008 include those for projects designed to further the City's goal of stabilizing neighborhoods as well as increasing the efficiency of service delivery through replacement of vital equipment required to deliver those services. Funding policy established by the Capital Committee sets a high priority on leveraging non-city funds to the maximum extent possible to effect major improvements to roads and bridges. For FY2008, part of funding for major road and bridge projects will be absorbed by a General Obligation Bond Issue and a Capital Appreciation Bond Issue which combined will provide the sum of \$3.5 million in addition to the capital budget appropriation.

**Ward Improvements - \$9.1 million:**  
Each of the City's 28 wards will be

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allocated \$304,500 plus their portion of the \$558,202 beginning balance, projects such as neighborhood park improvements, street resurfacing, sidewalk replacement, and refuse container replacement. Actual projects were recommended by the ward alderman subject to approval by the Board of Estimate and Apportionment.

### **Major Parks & Recreation Centers – \$4.9 million:**

The City's six major parks, Forest, Tower Grove, Carondelet, Fairgrounds, O'Fallon, and Willmore will share \$4.1 million, plus \$0.5 million from the beginning balance. Planned projects include roadway repairs, equipment replacement and improvements to playgrounds. Recreation Centers will receive a total of \$0.8 million, which includes the beginning balance, and will be used for the HVAC repairs at Cherokee, window replacement at Tandy and West End and other renovations at Buder and Gamble Recreation Centers.

### **Facility Improvements - \$15.2 million:**

Funds categorized as being for facility

improvements will service previously incurred debt for construction and renovations of several City facilities. Projects continued for FY2008 include renovations at Juvenile Detention, Municipal Garage, and Convention Center funded by CAB's.

### **Equipment Replacement - \$3.0 million:**

\$2.5 million in debt service expenditures include replacement of rolling stock necessary to the refuse collection, street cleaning, and animal regulation functions.

A line of credit has been obtained and will be used for a replacement of rolling stock up to the existing available balance.

Replacement and upgrading of computer hardware and the 911 emergency response system is included. In addition, Police will receive \$0.5 million for equipment purposes.

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### **Bridge & Street Improvements - \$5.9 million total:**

Bridge and street improvement projects are funded in conjunction with the federal ISTEA program. The City's share of those projects averages 20% of the total cost. For FY2008, the required funding for these projects will come from both the City appropriation and two bond sources and a revenue bond issue.

### **BUDGET FORMAT**

The remainder of this budget document is divided into the following sections:

**Budget Overview:** This section provides a more detailed discussion of the City's projected revenues and expenditures. The discussion includes an overall economic outlook for the City and includes summary tables illustrating projected revenues and appropriations for all funds.

### **Department and Program Budgets:**

This section is divided by major City departments. Each department begins

with a summary of budget statistics and is followed by division and program budgets within each department.

The division and program budgets are presented in a format that contains narrative information about respective programs and identifies outputs and projected performance levels.

**Capital Improvements:** The City's FY2008 Capital Budget and Capital Improvement Plan are presented in this section. A detailed discussion of the five-year plan and description for each capital project are being submitted under a separate cover.

**Appendix:** The appendix includes supplemental information about the City and its budget including debt issues, the budget process, trends in personnel, etc.

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### **BUDGET OVERVIEW**

This section presents summary information on the FY2008 Annual Operating Plan for the City of St. Louis. The discussion that follows describes the economic outlook for the City and region in the context of both the national and state perspective and presents a comprehensive review of the general operating fund budget as well as for enterprise and special revenue funds. Also presented in this section are summary tables of sources and uses of funds for all fund groups and descriptions of the major sources of revenue for FY2008.

### **ECONOMIC OUTLOOK**

#### **U. S. Economic Outlook**

Nationally, the economy continues to grow, with latest Federal Reserve District beige book report citing modest expansion in economic activity in most areas although noting signs of slowing in the rate of expansion. The most recent employment figures for March 2007, cited unemployment at 4.4%, which remains quite low by historical standards with

growth in jobs and payrolls continuing. Most areas of the country continued to see growth in retail sales excluding vehicles and continued growth in the manufacturing and service sectors. On the downside, housing markets have remained weak and remain a possible drag on future economic growth. Inflation has remained moderate with growth in the national CPI over the last year at 2.7%.

The U.S. economy is projected to continue its growth into FY2008, albeit at a slower pace. Current projections for growth in the Gross Domestic Product (GDP) over the next twelve months remain in the 2.5% range. Of course, at this stage of the economic cycle, any number of factors, including sudden surges in energy costs, higher interest rates and continued deterioration in the housing markets could pose a recessionary risk..

## **SUMMARY AND OVERVIEW**

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### **The Missouri Economy and Outlook**

The State of Missouri reports continued economic growth with noted weakness in residential construction and the automotive industries. Most of the job losses in the housing and automotive sectors have been more than made up by growth in the service economy. The state has continued to add jobs with over 22,000 added in the previous calendar year. Personal income has also exhibited relatively strong growth over the same period at 5.8%.

The State of Missouri's economic outlook contains continued growth in the service sectors, stabilization in the construction industries and continued weakness relating to the current round of restructurings in the automotive industry. Overall employment growth is projected at just under a 1% annual rate with the growth in personal incomes reverting to their historical averages of 4.5%.

### **St. Louis Economic Outlook**

The City of St. Louis is the core of an eleven county metropolitan area covering parts of both Missouri and Illinois, and as such is the employment and entertainment center of an area containing a population of 2.6 million residents. It is also the office center of the region with over 24 million square feet of office space. The metropolitan area and the City are major industrial centers in the Eastern Missouri-Southwestern Illinois area with a broad range of industries. Although the distribution of jobs across industry sectors has resulted in a decline in the City's share, the City remains a significant source of employment in the region with nearly 20% of all the jobs. Job growth in the City has been concentrated in the service sector since the City is growing as a service center and the outlook is for long-term employment growth in the areas of medical, business, and recreational services, as well as in education and tourism.

Continued economic growth is most

## SUMMARY AND OVERVIEW

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evident through those revenues sensitive to various stages of the economic cycle. Corporate profit taxes over the most recent twelve month period have increased 8.5% with overall earnings tax receipts growing by 4.3% over the same period. Retail sales in the City of St. Louis proper grew at a rate of 5 % over the past year. Property values continue to increase, with the latest assessments to increase an average of 20%. While there has been some slowing in the level of building permit activity, the current volume remains relatively high. The City continues to see evidence that the long trend in population loss has been reversed in recent years. Like the state and national economies, the FY08 Annual Operating Plan assumes more modest economic growth to continue over the next year. While the City remains vulnerable to sudden downturns in the national and state economies, its diversified economy makes it somewhat less vulnerable than in the past.

## FY2008 OPERATING PLAN

### MAJOR FUND TYPES

#### GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions are financed. Governmental fund categories include:

**General Fund** - the City's main operating fund through which the majority of City services such as police and fire protection, emergency medical services, and parks and streets maintenance are funded. Most tax receipts and other revenues not required to be accounted for in another fund are considered general revenue. General Fund expenditures account for about one-half of all City expenditures.

**Special Revenue Funds** - used to account for specified taxes, fees, grants or other sources of revenue that are dedicated by ordinance for a specific purpose. Funds contained in this category include government grants, the Local Use Tax fund, the Convention and

## SUMMARY AND OVERVIEW

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Tourism fund, Gaming Fund, Assessment fund, Lateral Sewer Fund, Tax Increment Financing Funds, Transportation Fund and other miscellaneous special funds.

**Debt Service Fund** - used to account for revenues and expenses related to the City's existing general obligation (property tax supported) debt.

**Capital Project Funds** – used to account for revenues and expenditures related to capital equipment purchases, public infrastructure improvements or public projects. The sources of capital funds vary from a dedicated ½ cent sales tax, to proceeds from bond issues and appropriations from the general fund.

### PROPRIETARY FUNDS

Proprietary funds are used to account for activities that are similar to those found in the private sector. Proprietary fund categories include:

**Enterprise Funds** – used to account for funds operated similar to private business type activities; this would include the Airport and City Water Division. The Meter Division is also operated as an enterprise fund and is separately appropriated.

**Internal Service Funds** - used to account for activities that provide services for certain City programs and operations. These include the City mailroom, workers' compensation and employee health insurance programs.

### FIDUCIARY FUNDS

Fiduciary Funds are used to account for resources held for the benefit of individuals or units outside of the City. The City serves as a trustee or has fiduciary responsibilities for the assets. These include the City's various pension funds. While contributions to these funds are appropriated, the activities of the funds themselves are not part of the appropriation process.

## **SUMMARY AND OVERVIEW**

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Detailed descriptions of funds within each of these fund groups can be found in the glossary in the Appendix of this document.

The tables on the following pages contain summary budget information for all funds. A more detailed discussion of the general fund budget and descriptions of trends in major sources of revenue follow.

## FY08 REVENUE SUMMARY - ALL FUNDS (in millions)

| Fund  | FY06<br>Actual | FY07<br>Revised | FY08<br>Budget | % Change<br>FY07-08 |
|---|----------------|-----------------|----------------|---------------------|
| <b>General Fund</b>                                 |                |                 |                |                     |
| Earnings Tax  | \$131.7        | \$137.9         | \$141.4        | 2.5%                |
| Property Tax  | \$44.6         | \$48.2          | \$48.9         | 1.5%                |
| Sales Tax   | \$47.3         | \$49.2          | \$50.2         | 2.0%                |
| Payroll Tax   | \$36.3         | \$34.8          | \$35.7         | 2.5%                |
| Franchise (Utilities) Taxes                         | \$52.9         | \$52.5          | \$53.7         | 2.4%                |
| License Fees  | \$22.7         | \$18.1          | \$18.4         | 1.2%                |
| Grants & Intergovernmental Revenues                 | \$23.7         | \$29.4          | \$29.9         | 1.8%                |
| Department User Fees and Fines                      | \$44.1         | \$40.6          | \$43.7         | 7.7%                |
| Transfers   | \$21.3         | \$13.4          | \$13.9         | 4.3%                |
|   | \$424.6        | \$424.1         | \$435.8        | 2.8%                |
| <b>Special Revenue Funds</b>                        |                |                 |                |                     |
| Property Tax  | \$1.6          | \$1.6           | \$1.6          | 0.0%                |
| Franchise (Utilities) Taxes                         | \$4.5          | \$4.5           | \$4.5          | 0.0%                |
| Local Use Tax                                       | \$25.7         | \$26.5          | \$28.3         | 6.6%                |
| Other Taxes   | \$13.7         | \$12.3          | \$12.7         | 3.2%                |
| Grants & Intergovernmental Revenues                 | \$62.4         | \$59.7          | \$60.1         | 0.7%                |
| Department User Fees and Fines                      | \$10.4         | \$13.9          | \$24.3         | 74.3%               |
| Transfers   | \$1.5          | \$1.4           | \$1.4          | 0.0%                |
| Fund Balances and Other Resources                   | \$5.0          | \$1.2           | \$1.2          | 0.0%                |
|   | \$124.8        | \$121.0         | \$133.9        | 10.7%               |
| <b>Debt Service Fund</b>                            |                |                 |                |                     |
| Property Tax  | \$5.9          | \$5.7           | \$6.5          | 15.4%               |
| <b>Capital Improvement Funds</b>                    |                |                 |                |                     |
| 1/2 Cent Sales Tax                                  | \$17.2         | \$17.9          | \$18.1         | 1.1%                |
| Metro Parks Sales Tax                               | \$1.6          | \$1.6           | \$1.7          | 1.1%                |
| Grants & Intergovernmental Revenues                 | \$1.4          | \$0.6           | \$0.6          | 0.0%                |
| Department User Fees and Fines                      | \$1.4          | \$1.5           | \$1.3          | -14.3%              |
| Transfers   | \$6.0          | \$9.7           | \$10.8         | 10.7%               |
| Other Resources                                     | \$0.5          | \$0.6           | \$1.2          | 96.7%               |
| Balances / Surpluses Previous Years                 | \$0.5          | \$0.0           | \$0.4          |                     |
|   | \$28.5         | \$32.0          | \$34.0         | 6.4%                |
| <b>Enterprise Funds</b>                             |                |                 |                |                     |
| Franchise (Utilities) Taxes                         | \$4.1          | \$4.3           | \$4.3          | 0.0%                |
| Enterprise Revenues                                 | \$181.9        | \$210.5         | \$211.9        | 0.7%                |
|   | \$185.9        | \$214.7         | \$216.1        | 0.6%                |
| <b>Internal Service Funds</b>                       |                |                 |                |                     |
| Department User Fees and Fines                      | \$31.8         | \$31.6          | \$33.3         | 5.3%                |
| <b>Total General Appropriation</b>                  |                |                 |                |                     |
|   | <b>\$801.5</b> | <b>\$829.1</b>  | <b>\$859.7</b> | <b>3.7%</b>         |
| <b>Funds Appropriated Separately</b>                |                |                 |                |                     |
| Community Development & Housing Grants <sup>1</sup> | \$31.8         | \$28.0          | \$22.8         | -18.5%              |
| Street Improvement Fund                             | \$4.6          | \$4.4           | \$4.3          | -3.2%               |
| Transportation Fund Revenues                        | \$25.4         | \$28.9          | \$31.0         | 7.4%                |
| Parking Division Revenues                           | \$16.6         | \$12.8          | \$12.7         | -1.0%               |
|   | \$78.3         | \$74.1          | \$70.8         | -4.5%               |
| <b>Total All Sources</b>                            |                |                 |                |                     |
|   | <b>\$879.8</b> | <b>\$903.2</b>  | <b>\$930.5</b> | <b>3.0%</b>         |

<sup>1</sup> Excluding CDBG admin. portion

## FY08 BUDGET SUMMARY - ALL FUNDS (in millions)

| Fund   | FY06<br>Actual        | FY07<br>Budget        | FY08<br>Budget        | % Change<br>FY07-08 |
|--|-----------------------|-----------------------|-----------------------|---------------------|
| <b>General Fund</b>                          | \$413.6               | \$425.3               | \$435.8               | 2.5%                |
| <b>Special Revenue Funds</b>                 |                       |                       |                       |                     |
| Assessment Fund                              | \$4.1                 | \$4.1                 | \$4.2                 | 3.4%                |
| Convention and Tourism Fund                  | \$4.2                 | \$4.5                 | \$4.5                 | 0.5%                |
| Public Safety Trust Fund                     | \$0.0                 | \$0.0                 | \$5.3                 |                     |
| Neighborhood Parks Fund                      | \$0.0                 | \$0.0                 | \$7.8                 |                     |
| Convention and Sport Facility Trust Fund     | \$5.4                 | \$5.9                 | \$5.9                 | 0.0%                |
| Lateral Sewer Fund                           | \$2.9                 | \$3.5                 | \$3.2                 | -8.3%               |
| Cable Communications Fund                    | \$1.5                 | \$1.3                 | \$1.4                 | 1.6%                |
| Port Authority                               | \$2.5                 | \$2.6                 | \$2.8                 | 10.7%               |
| Riverfront Gaming Fund                       | \$5.0                 | \$4.3                 | \$6.2                 | 43.9%               |
| Local Use Tax Fund                           | \$26.9                | \$29.0                | \$30.5                | 5.2%                |
| Other Special Revenue Funds                  | \$18.3                | \$15.9                | \$18.4                | 16.0%               |
|  | <u>\$70.7</u>         | <u>\$70.9</u>         | <u>\$90.2</u>         | <u>27.2%</u>        |
| <b>Grant Funds</b>                           |                       |                       |                       |                     |
| St. Louis Agency on Training and Employment  | \$12.1                | \$8.7                 | \$9.0                 | 3.5%                |
| Community Dev. Planning & Administration     | \$2.8                 | \$2.9                 | \$3.4                 | 17.8%               |
| Health and Human Services                    | \$11.7                | \$13.4                | \$25.4                | 89.6%               |
| Police Department                            | \$6.3                 | \$6.2                 | \$4.5                 | -27.9%              |
| Other Grants                                 | \$18.3                | \$19.8                | \$10.1                | -49.0%              |
|  | <u>\$51.2</u>         | <u>\$51.0</u>         | <u>\$52.4</u>         | <u>2.8%</u>         |
| <b>Debt Service Fund</b>                     | \$5.5                 | \$5.8                 | \$6.5                 | 12.0%               |
| <b>Capital Funds</b>                         | \$31.2                | \$34.9                | \$38.4                | 10.0%               |
| <b>Enterprise Funds</b>                      |                       |                       |                       |                     |
| Water Division                               | \$44.7                | \$50.2                | \$51.6                | 2.8%                |
| Airport Authority                            | \$165.4               | \$157.4               | \$159.3               | 1.2%                |
|  | <u>\$210.0</u>        | <u>\$207.5</u>        | <u>\$210.9</u>        | <u>1.6%</u>         |
| <b>Internal Service Funds</b>                |                       |                       |                       |                     |
| Mail Room                                    | \$0.6                 | \$0.8                 | \$0.8                 | -5.5%               |
| Employee Benefits Fund                       | \$27.8                | \$30.8                | \$32.7                | 6.1%                |
|  | <u>\$28.3</u>         | <u>\$31.7</u>         | <u>\$33.5</u>         | <u>5.8%</u>         |
| <b>Total General Appropriation</b>           | <u><b>\$810.5</b></u> | <u><b>\$827.1</b></u> | <u><b>\$867.7</b></u> | <u><b>4.9%</b></u>  |
| Separate Appropriations <sup>1</sup>         |                       |                       |                       |                     |
| Community Development (net planning/ admin.) | \$31.8                | \$27.9                | \$22.8                | -18.3%              |
| Street Improvement Fund                      | \$4.6                 | \$4.6                 | \$4.3                 | -6.5%               |
| Transportation Fund Revenues                 | \$25.4                | \$28.9                | \$31.0                | 7.3%                |
| Parking Division Revenues                    | \$16.6                | \$12.8                | \$12.7                | -1.0%               |
|  | <u>\$78.3</u>         | <u>\$74.2</u>         | <u>\$70.8</u>         | <u>-4.6%</u>        |
| <b>Total Appropriations</b>                  | <u><b>\$888.8</b></u> | <u><b>\$901.3</b></u> | <u><b>\$938.5</b></u> | <u><b>4.1%</b></u>  |

<sup>1</sup> CDBG & housing grants and Street Improvement funds appropriations are for calendar years 2005, 2006, and 2007 and are appropriated separately. Spending for any one grant year appropriation may occur over a period of several years.

## FY08 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

| Department                                  | General Fund      | Special Funds Revenue | Special Funds Grant | Enterprise Funds | Total Funds       |
|---|-------------------|-----------------------|---------------------|------------------|-------------------|
| <b>GENERAL GOVERNMENT</b>                   |                   |                       |                     |                  |                   |
| 110 Board of Aldermen                       | 2,505,907         | -                     | -                   | -                | 2,505,907         |
| 120 Mayor's Office                          | 1,965,000         | -                     | -                   | -                | 1,965,000         |
| 121 St. Louis Agency on Training and Emp.   | 220,550           | -                     | 8,962,761           | -                | 9,183,311         |
| 123 Department of Personnel                 | 2,933,822         | 222,142               | -                   | -                | 35,760,293        |
| Employee Benefits Fund                      | -                 | 32,604,329            | -                   | -                | -                 |
| 124 Register                                | 171,072           | -                     | -                   | -                | 171,072           |
| 126 Civil Rights Enforcement Agency         | 364,211           | -                     | 170,221             | -                | 534,432           |
| 127 Information Technology Service Agency   | 5,228,070         | 144,032               | -                   | -                | 5,372,102         |
| 137 Budget Division                         | 617,936           | -                     | -                   | -                | 617,936           |
| 139 City Counselor                          | 5,760,008         | 565,789               | 852,484             | -                | 7,178,281         |
| 141 Planing and Urban Design                | 131,373           | -                     | 1,570,000           | -                | 1,701,373         |
| 142 Community Development Administration    | -                 | -                     | 3,415,113           | -                | 3,415,113         |
| 143 Affordable Housing Commission           | -                 | 5,506,910             | -                   | -                | 5,506,910         |
| <b>Subtotal</b>                             | <b>19,897,949</b> | <b>39,043,202</b>     | <b>14,970,579</b>   | <b>-</b>         | <b>73,911,730</b> |
| <b>FINANCE</b>                              |                   |                       |                     |                  |                   |
| 160 Comptroller                             | 7,447,262         | -                     | -                   | -                | 13,651,138        |
| Lateral Sewer Fund                          | -                 | 67,294                | -                   | -                | -                 |
| Tax Increment Financings                    | -                 | 2,304,779             | -                   | -                | -                 |
| Trustee Lease Fund                          | -                 | 871,300               | -                   | -                | -                 |
| Grant and Other Funds                       | -                 | 2,214,219             | 746,284             | -                | -                 |
| 162 Municipal Garage                        | 289,053           | -                     | -                   | -                | 289,053           |
| 163 Microfilm                               | 337,299           | -                     | -                   | -                | 337,299           |
| 170 Supply Commissioner                     | 598,695           | -                     | -                   | -                | 598,695           |
| 171 Multigraph                              | 975,000           | -                     | -                   | -                | 975,000           |
| 172 Mail Room                               | -                 | 768,860               | -                   | -                | 768,860           |
| 180 Assessor                                | -                 | 4,201,133             | -                   | -                | 4,201,133         |
| <b>Subtotal</b>                             | <b>9,647,309</b>  | <b>10,427,585</b>     | <b>746,284</b>      | <b>-</b>         | <b>20,821,178</b> |
| <b>NON-DEPARTMENTAL</b>                     |                   |                       |                     |                  |                   |
| 190 City Wide Accounts                      | 40,980,830        | -                     | -                   | -                | 50,314,830        |
| Convention and Tourism Fund                 | -                 | 4,484,000             | -                   | -                | -                 |
| Riverfront Gaming Fund                      | -                 | 4,850,000             | -                   | -                | -                 |
| <b>Subtotal</b>                             | <b>40,980,830</b> | <b>9,334,000</b>      | <b>-</b>            | <b>-</b>         | <b>50,314,830</b> |
| <b>PARKS, RECREATION &amp; FORESTRY</b>     |                   |                       |                     |                  |                   |
| 210 Director Parks, Recreation, and Forestr | 404,000           | 9,570,000             | -                   | -                | 9,974,000         |
| 213 Division of Recreation                  | 1,996,825         | 86,120                | -                   | -                | 2,082,945         |
| 214 Division of Forestry                    | 6,914,756         | 129,395               | -                   | -                | 7,044,151         |
| 220 Division of Parks                       | 9,414,373         | 1,996,555             | 117,984             | -                | 11,528,912        |
| 250 Tower Grove Park                        | 750,000           | -                     | -                   | -                | 750,000           |
| <b>Subtotal</b>                             | <b>19,479,954</b> | <b>11,782,070</b>     | <b>117,984</b>      | <b>-</b>         | <b>31,380,008</b> |
| <b>JUDICIAL OFFICES</b>                     |                   |                       |                     |                  |                   |
| 310 Circuit Clerk                           | 1,003,990         | -                     | -                   | -                | 1,003,990         |
| 311 Circuit Court                           | 7,736,816         | -                     | -                   | -                | 7,736,816         |
| 312 Circuit Attorney                        | 6,028,727         | 2,640,256             | 1,007,355           | -                | 9,676,338         |
| 313 Board of Jury Supervisors               | 1,437,905         | -                     | -                   | -                | 1,437,905         |
| 314 Probate Court                           | 96,250            | -                     | -                   | -                | 96,250            |
| 315 Sheriff                                 | 8,138,048         | -                     | -                   | -                | 8,138,048         |
| 316 City Courts                             | 2,796,508         | -                     | 36,493              | -                | 2,833,001         |
| 317 City Marshal                            | 1,265,260         | 34,503                | -                   | -                | 1,299,763         |
| 320 Probation and Juvenile Detention        | 15,932,071        | 470,345               | 44,711              | -                | 16,447,127        |
| 321 Circuit Drug Court                      | 406,762           | -                     | -                   | -                | 406,762           |
| <b>Subtotal</b>                             | <b>44,842,337</b> | <b>3,145,104</b>      | <b>1,088,559</b>    | <b>-</b>         | <b>49,076,000</b> |
| <b>COUNTY OFFICES</b>                       |                   |                       |                     |                  |                   |
| 330 Tax Equalization Board                  | 9,900             | -                     | -                   | -                | 9,900             |
| 331 License Collector                       | -                 | 5,884,000             | -                   | -                | 5,884,000         |

## FY08 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

| Department                             | General Fund         | Special Funds Revenue | Special Funds Grant | Enterprise Funds     | Total Funds          |
|--|----------------------|-----------------------|---------------------|----------------------|----------------------|
| 333 Recorder of Deeds                  | 2,383,320            | -                     | -                   | -                    | 2,383,320            |
| 334 Board of Election Commissioners    | 2,337,461            | -                     | -                   | -                    | 2,337,461            |
| 335 Medical Examiner                   | 1,722,725            | -                     | 230,000             | -                    | 1,952,725            |
| 340 Treasurer                          | 671,738              | -                     | -                   | -                    | 671,738              |
| <b>Subtotal</b>                        | <b>7,125,144</b>     | <b>5,884,000</b>      | <b>230,000</b>      | <b>-</b>             | <b>13,239,144</b>    |
| <b>PUBLIC UTILITIES</b>                |                      |                       |                     |                      |                      |
| 401 Communications Division            | -                    | 1,211,077             | -                   | -                    | 1,211,077            |
| 414 Soulard Market                     | 268,129              | -                     | -                   | -                    | 268,129              |
| 415 Water Division                     | -                    | -                     | -                   | 51,581,032           | 51,581,032           |
| 420 Airport Authority                  | -                    | -                     | -                   | 159,297,476          | 159,297,476          |
| <b>Subtotal</b>                        | <b>268,129</b>       | <b>1,211,077</b>      | <b>-</b>            | <b>210,878,508</b>   | <b>212,357,714</b>   |
| <b>STREETS</b>                         |                      |                       |                     |                      |                      |
| 510 Director of Streets                | 931,250              | 209,549               | -                   | -                    | 3,869,439            |
| Lateral Sewer Fund                     | -                    | 2,728,640             | -                   | -                    | -                    |
| 511 Traffic and Lighting               | 7,829,496            | 400,000               | -                   | -                    | 8,229,496            |
| 513 Auto Towing and Storage            | 1,624,543            | -                     | -                   | -                    | 1,624,543            |
| 514 Street Division                    | 5,997,265            | 598,857               | -                   | -                    | 6,596,122            |
| 516 Refuse Division                    | 13,069,341           | 1,072,174             | 417,488             | -                    | 14,559,003           |
| 520 Port Authority                     | -                    | 2,825,083             | -                   | -                    | 2,825,083            |
| <b>Subtotal</b>                        | <b>29,451,895</b>    | <b>7,834,303</b>      | <b>417,488</b>      | <b>-</b>             | <b>37,703,686</b>    |
| <b>PUBLIC SAFETY</b>                   |                      |                       |                     |                      |                      |
| 610 Director of Public Safety          | 823,110              | -                     | 175,000             | -                    | 998,110              |
| 611 Fire Department                    | 50,939,287           | 25,000                | 59,465              | -                    | 51,023,752           |
| 612 Firefighter's Retirement System    | 6,535,373            | -                     | -                   | -                    | 6,535,373            |
| 616 Excise Commissioner                | 368,388              | -                     | -                   | -                    | 368,388              |
| 620 Building Commissioner              | 6,905,233            | 9,739,081             | 2,487,550           | -                    | 19,131,864           |
| 622 Neighborhood Stabilization         | 2,132,408            | -                     | 939,654             | -                    | 3,072,062            |
| 632 Medium Security Institution        | 15,635,367           | -                     | -                   | -                    | 15,635,367           |
| 633 City Justice Center                | 17,606,920           | -                     | -                   | -                    | 17,606,920           |
| 650 Police Department                  | 129,341,284          | 10,975,141            | 4,472,214           | -                    | 144,788,639          |
| 651 Police Retirement System           | 8,526,027            | -                     | -                   | -                    | 8,526,027            |
| <b>Subtotal</b>                        | <b>238,813,397</b>   | <b>20,739,222</b>     | <b>8,133,883</b>    | <b>-</b>             | <b>267,686,502</b>   |
| <b>HEALTH AND HOSPITALS</b>            |                      |                       |                     |                      |                      |
| 700 Director, Health and Hospitals     | -                    | 1,198,409             | 2,132,014           | -                    | 3,330,423            |
| 710 Health Commissioner                | -                    | 1,285,677             | -                   | -                    | 1,285,677            |
| 711 Communicable Disease Control       | -                    | 2,165,872             | 7,662,056           | -                    | 9,827,928            |
| 714 Animal Care and Control            | -                    | 1,386,971             | 5,269               | -                    | 1,392,240            |
| 715 Environmental Health Services      | -                    | 1,832,924             | 1,276,863           | -                    | 3,109,787            |
| 716 Lead Poisoning Control             | -                    | -                     | 128,000             | -                    | 128,000              |
| 719 Family/ Community/ School Health   | -                    | 597,684               | 321,255             | -                    | 918,939              |
| 737 Health Care Trust Fund             | -                    | 5,000,000             | -                   | -                    | 5,000,000            |
| <b>Subtotal</b>                        | <b>-</b>             | <b>13,467,537</b>     | <b>11,525,457</b>   | <b>-</b>             | <b>24,992,994</b>    |
| <b>HUMAN SERVICES</b>                  |                      |                       |                     |                      |                      |
| 800 Director of Human Services         | 1,338,223            | 578,180               | 14,801,770          | -                    | 16,718,173           |
| <b>Subtotal</b>                        | <b>1,338,223</b>     | <b>578,180</b>        | <b>14,801,770</b>   | <b>-</b>             | <b>16,718,173</b>    |
| <b>BOARD OF PUBLIC SERVICE</b>         |                      |                       |                     |                      |                      |
| 900 President, Board of Public Service | 3,169,290            | 644,092               | -                   | -                    | 3,813,382            |
| 903 Facilities Management              | 9,716,963            | -                     | -                   | -                    | 9,716,963            |
| 910 Equipment Services Division        | 10,866,955           | -                     | -                   | -                    | 10,866,955           |
| 930 Soldier's Memorial                 | 204,964              | -                     | -                   | -                    | 204,964              |
| <b>Subtotal</b>                        | <b>23,958,172</b>    | <b>644,092</b>        | <b>-</b>            | <b>-</b>             | <b>24,602,264</b>    |
| <b>CAPITAL IMPROVEMENTS FUND</b>       |                      |                       |                     |                      |                      |
|  | -                    | 38,397,315            | -                   | -                    | 38,397,315           |
| <b>DEBT SERVICE FUND</b>               |                      |                       |                     |                      |                      |
|  | -                    | 6,546,648             | -                   | -                    | 6,546,648            |
| <b>TOTAL BUDGET</b>                    | <b>\$435,803,339</b> | <b>\$169,034,335</b>  | <b>\$52,032,004</b> | <b>\$210,878,508</b> | <b>\$867,748,186</b> |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>              | <b>Department Name</b>                   | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|--------------------------|--|--------------------|--------------------|--------------------|
| <b>1010 GENERAL FUND</b> |  |                    |                    |                    |
| 1010 110                 | Board of Aldermen                        | 2,333,549          | 2,449,595          | 2,505,907          |
| 1010 120                 | Mayor's Office                           | 1,906,165          | 1,972,767          | 1,965,000          |
| 1010 121                 | St Louis Agency on Training & Employm    | 0                  | 249,771            | 220,550            |
| 1010 123                 | Department of Personnel                  | 3,117,829          | 2,857,852          | 2,933,822          |
| 1010 124                 | Register                                 | 146,361            | 168,053            | 171,072            |
| 1010 126                 | Civil Rights Enforcement Agency          | 324,638            | 358,705            | 364,211            |
| 1010 127                 | Information Technology Services Agency   | 5,220,807          | 5,188,356          | 5,228,070          |
| 1010 137                 | Division of the Budget                   | 561,039            | 646,422            | 617,936            |
| 1010 139                 | City Counselor                           | 5,662,333          | 5,683,835          | 5,760,008          |
| 1010 141                 | Planning and Urban Design                | 0                  | 0                  | 131,373            |
| 1010 160                 | Comptroller                              | 7,410,057          | 7,565,566          | 7,447,262          |
| 1010 162                 | Municipal Garage                         | 279,251            | 283,353            | 289,053            |
| 1010 163                 | Microfilm Section                        | 321,753            | 331,178            | 337,299            |
| 1010 170                 | Supply Commissioner                      | 583,219            | 594,942            | 598,695            |
| 1010 171                 | Multigraph Section                       | 900,435            | 1,084,257          | 975,000            |
| 1010 190                 | City Wide Accounts                       | 25,892,305         | 36,075,894         | 40,980,830         |
| 1010 210                 | Director, Parks, Recreation & Forestry   | 418,299            | 408,065            | 404,000            |
| 1010 213                 | Division of Recreation                   | 1,989,287          | 2,013,353          | 1,996,825          |
| 1010 214                 | Division of Forestry                     | 6,785,344          | 6,615,912          | 6,914,756          |
| 1010 220                 | Division of Parks                        | 9,454,020          | 9,316,239          | 9,414,373          |
| 1010 250                 | Tower Grove Park                         | 696,000            | 696,000            | 750,000            |
| 1010 310                 | Circuit Clerk                            | 1,190,453          | 1,007,718          | 1,003,990          |
| 1010 311                 | Circuit Court (General)                  | 6,508,473          | 7,538,225          | 7,736,816          |
| 1010 312                 | Circuit Attorney                         | 5,755,811          | 5,863,110          | 6,028,727          |
| 1010 313                 | Board of Jury Supervisors (Cir. Judges)  | 1,443,936          | 1,458,476          | 1,437,905          |
| 1010 314                 | Probate Court (Probate Judge)            | 79,946             | 98,420             | 96,250             |
| 1010 315                 | Sheriff                                  | 7,878,595          | 7,913,429          | 8,138,048          |
| 1010 316                 | City Courts                              | 2,750,152          | 2,681,129          | 2,796,508          |
| 1010 317                 | City Marshal                             | 1,232,958          | 1,247,771          | 1,265,260          |
| 1010 320                 | Probation Dept. & Juvenile Detention Ctr | 14,500,281         | 14,984,750         | 15,932,071         |
| 1010 321                 | Circuit Drug Court                       | 135,676            | 474,824            | 406,762            |
| 1010 330                 | Tax Equalization Board                   | 8,355              | 10,400             | 9,900              |
| 1010 333                 | Recorder of Deeds                        | 2,271,140          | 2,359,486          | 2,383,320          |
| 1010 334                 | Election and Registration                | 2,198,695          | 3,077,245          | 2,337,461          |
| 1010 335                 | Medical Examiner                         | 1,556,833          | 1,671,789          | 1,722,725          |
| 1010 340                 | Treasurer                                | 642,560            | 657,681            | 671,738            |
| 1010 414                 | Soulard Market                           | 244,637            | 262,033            | 268,129            |
| 1010 510                 | Director of Streets                      | 1,071,565          | 947,124            | 931,250            |
| 1010 511                 | Traffic and Lighting Division            | 7,566,161          | 7,407,705          | 7,829,497          |
| 1010 513                 | Auto Towing and Storage                  | 1,560,923          | 1,698,458          | 1,624,543          |
| 1010 514                 | Street Division                          | 5,329,541          | 5,463,859          | 5,997,265          |
| 1010 516                 | Refuse Division                          | 12,892,286         | 12,872,081         | 13,069,341         |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>     | <b>Department Name</b>             | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|-----------------|------------------------------------|--------------------|--------------------|--------------------|
| 1010 610        | Director of Public Safety          | 723,698            | 678,000            | 823,110            |
| 1010 611        | Fire Department                    | 50,960,765         | 49,334,670         | 50,939,287         |
| 1010 612        | Firefighters Retirement System     | 6,541,714          | 6,539,172          | 6,535,373          |
| 1010 616        | Excise Commissioner                | 324,990            | 348,309            | 368,388            |
| 1010 620        | Building Commissioner              | 7,200,228          | 7,004,326          | 6,905,233          |
| 1010 622        | Neighborhood Stabilization         | 1,906,174          | 2,146,628          | 2,132,408          |
| 1010 632        | Corrections / MSI                  | 14,583,527         | 15,510,437         | 15,635,367         |
| 1010 633        | City Justice Center                | 13,620,849         | 14,439,095         | 17,606,920         |
| 1010 650        | Police Department                  | 133,371,533        | 131,795,210        | 129,341,284        |
| 1010 651        | Police Pension Fund                | 8,480,628          | 8,498,315          | 8,526,027          |
| 1010 700        | Director, Health & Hospitals       | 657,253            | 0                  | 0                  |
| 1010 710        | Health Commissioner                | 0                  | 0                  | 0                  |
| 1010 800        | Director of Human Services         | 1,376,326          | 1,321,484          | 1,338,223          |
| 1010 900        | President, Board of Public Service | 2,647,026          | 2,944,237          | 3,169,290          |
| 1010 903        | Facilities Management              | 9,488,043          | 9,720,832          | 9,716,963          |
| 1010 910        | Equipment Services Division        | 10,651,447         | 10,530,070         | 10,866,955         |
| 1010 930        | Soldier's Memorial Building        | 207,506            | 200,886            | 204,964            |
| <b>Subtotal</b> |                                    | <b>413,563,375</b> | <b>425,267,499</b> | <b>435,803,340</b> |

**1110 USE TAX FUND**

|                 |  |                   |                   |                   |
|-----------------|--|-------------------|-------------------|-------------------|
| 1110 123        | Department of Personnel                  | 0                 | 0                 | 109,008           |
| 1110 143        | Affordable Housing Commission            | 7,631,404         | 5,498,621         | 5,506,910         |
| 1110 160        | Comptroller                              | 0                 | 23,114            | 23,061            |
| 1110 516        | Refuse Division                          | 1,097,121         | 1,052,780         | 1,072,174         |
| 1110 6200010    | Building Commissioner - Housing Conser   | 1,799,112         | 1,907,910         | 1,944,218         |
| 1110 6200011    | Building Commissioner - Building Demolit | 2,701,404         | 3,000,000         | 3,000,000         |
| 1110 650        | Police Department                        | 1,250,000         | 3,755,500         | 5,025,999         |
| 1110 700        | Director, Health & Hospitals             | 25,811            | 951,725           | 1,198,409         |
| 1110 710        | Health Commissioner                      | 1,014,369         | 1,285,328         | 1,285,677         |
| 1110 711        | Communicable Disease Control             | 1,894,427         | 2,307,203         | 2,165,872         |
| 1110 713        | Public Health Laboratory                 | 16,735            | 0                 | 0                 |
| 1110 714        | Animal Care and Control                  | 979,322           | 858,761           | 1,366,971         |
| 1110 715        | Environmental Health Services            | 2,267,014         | 2,216,256         | 1,832,924         |
| 1110 716        | Lead Poisoning Control                   | 268,212           | 212,311           | 0                 |
| 1110 719        | Family / Community / School Health       | 643,516           | 546,639           | 597,684           |
| 1110 720        | Food Control Section                     | -3                | 0                 | 0                 |
| 1110 737        | Health Care Trust Fund                   | 5,000,000         | 5,000,000         | 5,000,000         |
| 1110 800        | Director of Human Services               | 311,341           | 341,389           | 338,180           |
| <b>Subtotal</b> |  | <b>26,899,785</b> | <b>28,957,537</b> | <b>30,467,087</b> |

**1111 CONVENTION & TOURISM**

|                 |   |                  |                   |                   |
|-----------------|---|------------------|-------------------|-------------------|
| 1111 160        | Convention and Tourism Fund             | 4,177,731        | 4,461,000         | 4,484,000         |
| 1111 331        | Convention & Sports Facility Trust Fund | 5,387,923        | 5,990,000         | 5,884,000         |
| <b>Subtotal</b> |   | <b>9,565,654</b> | <b>10,451,000</b> | <b>10,368,000</b> |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>                        | <b>Department Name</b>                     | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|------------------------------------|--|--------------------|--------------------|--------------------|
| <b>1113 DEMOLITION FUND</b>        |  |                    |                    |                    |
| 1113 214                           | Division of Forestry                       | 48,195             | 0                  | 0                  |
| 1113 620                           | Building Commissioner - Bldg. Demolitio    | 819,163            | 0                  | 0                  |
|                                    | <b>Subtotal</b>                            | <b>867,358</b>     | <b>0</b>           | <b>0</b>           |
| <b>1115 ASSESSMENT FUND</b>        |  |                    |                    |                    |
| 1115 180                           | Assessor                                   | 4,093,076          | 4,061,253          | 4,201,133          |
|                                    | <b>Subtotal</b>                            | <b>4,093,076</b>   | <b>4,061,253</b>   | <b>4,201,133</b>   |
| <b>1116 BUDGETED SPECIAL FUNDS</b> |  |                    |                    |                    |
| 1116 120                           | Mayor's Office                             | 57,998             | 0                  | 0                  |
| 1116 139                           | City Counselor                             | 99,507             | 257,947            | 250,674            |
| 1116 1600013                       | Comptroller - Abram Building Operations    | 0                  | 0                  | 1,449,390          |
| 1116 1600019                       | Comptroller - Gateway Transportation Ce    | 0                  | 0                  | 356,545            |
| 1116 210                           | Director PRF - Forest Park Fund            | 1,040,201          | 2,100,000          | 3,600,000          |
| 1116 213                           | Division of Recreation                     | 0                  | 63,910             | 0                  |
| 1116 214                           | Division of Forestry                       | 121,890            | 126,739            | 129,395            |
| 1116 220                           | Div. Of Parks - Forest Park Maint Fund     | 0                  | 600,000            | 0                  |
| 1116 312                           | Circuit Attorney (Child Sup.Unit, Tax Unit | 0                  | 0                  | 26,912             |
| 1116 3120002                       | Circuit Attorney (Training Fund)           | 2,295              | 2,500              | 2,500              |
| 1116 3120003                       | Circuit Attorney (Tax Section)             | 115,510            | 134,239            | 141,910            |
| 1116 3120005                       | Circuit Attorney (Child Support Unit)      | 1,565,996          | 1,846,786          | 1,922,489          |
| 1116 3120007                       | Circuit Attorney (HUD Grant)               | 62,459             | 55,705             | 57,859             |
| 1116 316                           | City Courts - Specialty Courts             | 48,792             | 0                  | 0                  |
| 1116 317                           | City Marshal                               | 0                  | 33,691             | 34,503             |
| 1116 320                           | Probation Dept. & Juvenile Detention       | 508,985            | 794,657            | 470,345            |
| 1116 510                           | Director of Streets - Excavation & Restor  | 366,819            | 409,648            | 209,549            |
| 1116 511                           | Traffic and Lighting Division              | 0                  | 0                  | 400,000            |
| 1116 514                           | Street Division - Excavation & Restoratio  | 0                  | 0                  | 221,167            |
| 1116 520                           | Port Administration Division               | 2,297,272          | 2,552,720          | 2,825,083          |
| 1116 6200001                       | Building Commissioner - Code Enforceme     | 1,367,659          | 1,835,753          | 2,534,312          |
| 1116 6200003                       | Building Commissioner - Building Demolit   | 1,530,094          | 2,161,870          | 2,260,551          |
| 1116 632                           | Corrections / MSI                          | 0                  | 0                  | 0                  |
| 1116 650                           | Police Dept. - Peace Officer Training      | 91,795             | 100,000            | 100,000            |
| 1116 700                           | Director, Health & Hospitals               | 124                | 50,000             | 0                  |
| 1116 711                           | Communicable Disease Control               | 0                  | 0                  | 0                  |
| 1116 714                           | Animal Care and Control                    | 8,449              | 20,000             | 20,000             |
| 1116 716                           | Lead Poisoning Control                     | 9,569              | 200,000            | 128,000            |
| 1116 737                           | Special Health Care Fund                   | 0                  | 0                  | 0                  |
| 1116 800                           | Director of Human Services                 | 182,000            | 264,000            | 240,000            |
| 1116 900                           | President, Board of Public Service         | 0                  | 199,622            | 644,092            |
|                                    | <b>Subtotal</b>                            | <b>9,477,414</b>   | <b>13,809,787</b>  | <b>18,025,276</b>  |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>                          | <b>Department Name</b>                   | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|--------------------------------------|--|--------------------|--------------------|--------------------|
| <b>1117 COMMUNICATIONS DIVISION</b>  |  |                    |                    |                    |
| 1117 127                             | Information Technology Services Agency   | 132,275            | 140,840            | 144,032            |
| 1117 401                             | Communications Division                  | 1,342,651          | 1,192,660          | 1,211,077          |
| 1117 650                             | Police Department                        | 0                  | 0                  | 0                  |
|                                      | <b>Subtotal</b>                          | <b>1,474,926</b>   | <b>1,333,500</b>   | <b>1,355,109</b>   |
| <b>1118 LATERAL SEWER LINES</b>      |  |                    |                    |                    |
| 1118 160                             | Comptroller - Lateral Sewer Line         | 63,034             | 62,664             | 67,294             |
| 1118 510                             | Director of Streets - Lateral Sewer      | 2,525,129          | 3,052,875          | 2,728,640          |
| 1118 514                             | Street Division                          | 0                  | 0                  | 377,690            |
|                                      | <b>Subtotal</b>                          | <b>2,588,163</b>   | <b>3,115,539</b>   | <b>3,173,624</b>   |
| <b>1119 UNBUDGETED SPECIAL FUNDS</b> |  |                    |                    |                    |
| 1119 139                             | City Counselor                           | 249,647            | 0                  | 0                  |
| 1119 143                             | Affordable Housing Commission            | 10,000             | 0                  | 0                  |
| 1119 210                             | Director PRF - Forest Park Fund          | 0                  | 0                  | 0                  |
| 1119 213                             | Division of Recreation                   | 9,556              | 0                  | 0                  |
| 1119 214                             | Division of Forestry                     | 5,933              | 0                  | 0                  |
| 1119 220                             | Division of Parks                        | 41,952             | 0                  | 0                  |
| 1119 312                             | Circuit Att. (Contingency & Tax Section) | 2,962              | 0                  | 0                  |
| 1119 315                             | Sheriff - Auction Proceeds               | 36,229             | 0                  | 0                  |
| 1119 320                             | Probation Dept. & Juvenile Detention     | 277,731            | 0                  | 0                  |
| 1119 334                             | Election and Registration                | 183,594            | 0                  | 0                  |
| 1119 414                             | Soulard Market                           | 21,661             | 0                  | 0                  |
| 1119 511                             | Transportation and Traffic Division      | 238,136            | 0                  | 0                  |
| 1119 520                             | Port Administration Division             | 202,773            | 0                  | 0                  |
| 1119 611                             | Fire Department                          | 5,800              | 0                  | 0                  |
| 1119 700                             | Director, Health & Hospitals             | 0                  | 0                  | 0                  |
| 1119 711                             | Communicable Disease Control             | 1,256              | 0                  | 0                  |
| 1119 714                             | Animal Care and Control                  | 10,380             | 0                  | 0                  |
| 1119 930                             | Soldier's Memorial Building              | 22,421             | 0                  | 0                  |
|                                      | <b>Subtotal</b>                          | <b>1,320,031</b>   | <b>0</b>           | <b>0</b>           |
| <b>1120 PUBLIC SAFETY FUND</b>       |  |                    |                    |                    |
| 1120 139                             | City Counselor                           | 0                  | 0                  | 315,115            |
| 1120 312                             | Circuit Attorney                         | 0                  | 0                  | 488,586            |
| 1120 650                             | Police - Public Safety Trust Fund        | 0                  | 0                  | 4,499,142          |
|                                      | <b>Subtotal</b>                          | <b>0</b>           | <b>0</b>           | <b>5,302,843</b>   |
| <b>1121 LICENSED GAMING</b>          |  |                    |                    |                    |
| 1121 190                             | City Wide Accounts - Riverfront Gaming   | 4,000,000          | 2,950,000          | 4,850,000          |
| 1121 611                             | Fire Department - Riverfront Gaming      | 31,159             | 25,000             | 25,000             |
| 1121 650                             | Police Department - Riverfront Gaming    | 950,000            | 1,350,000          | 1,350,000          |
|                                      | <b>Subtotal</b>                          | <b>4,981,159</b>   | <b>4,325,000</b>   | <b>6,225,000</b>   |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>                                   | <b>Department Name</b> | <b>FY06 Actual</b>                       | <b>FY07 Budget</b> | <b>FY08 Budget</b> |                  |
|---|------------------------|--|--------------------|--------------------|------------------|
| <b>1122 PARKS AND RECREATION SPECIAL FUND</b> |                        |  |                    |                    |                  |
| 1122  | 2100010                | Dir. Of Parks 1/8 Cent Sales Tax Fund    | 0                  | 0                  | 4,370,000        |
| 1122  | 2100020                | Director of Parks - Neighborhood Park Fu | 0                  | 0                  | 1,600,000        |
| 1122  | 2200010                | Parks Division - Barnes/City Trust       | 0                  | 0                  | 1,996,555        |
|   |                        | <b>Subtotal</b>                          | <b>0</b>           | <b>0</b>           | <b>7,966,555</b> |
| <b>1140 POLICE DEPARTMENT GRANTS</b>          |                        |  |                    |                    |                  |
| 1140  | 312                    | Circuit Attorney                         | 0                  | 51,632             | 0                |
| 1140  | 650                    | Police Department - Misc. Grants         | 6,329,320          | 6,138,000          | 4,472,214        |
|   |                        | <b>Subtotal</b>                          | <b>6,329,320</b>   | <b>6,189,632</b>   | <b>4,472,214</b> |
| <b>1162 SLATE</b>                             |                        |  |                    |                    |                  |
| 1162  | 121                    | St. Louis Agency on Training & Employm   | 12,090,715         | 8,657,307          | 8,962,761        |
| 1162  | 160                    | Comptroller                              | 67,519             | 47,683             | 91,291           |
|   |                        | <b>Subtotal</b>                          | <b>12,158,234</b>  | <b>8,704,990</b>   | <b>9,054,052</b> |
| <b>1163 C.D.B.G. 14.218</b>                   |                        |  |                    |                    |                  |
| 1163  | 139                    | City Counselor                           | 550,192            | 823,676            | 852,484          |
| 1163  | 141                    | Planning and Urban Design                | 1,568,899          | 1,484,188          | 1,570,000        |
| 1163  | 142                    | Community Development Administration     | 2,117,679          | 1,999,292          | 2,533,615        |
| 1163  | 160                    | Comptroller                              | 401,599            | 424,156            | 452,938          |
| 1163  | 213                    | Division of Recreation                   | 381,833            | 0                  | 86,120           |
| 1163  | 316                    | City Courts - Problem Properties         | 6,475              | 0                  | 0                |
| 1163  | 611                    | Fire Department                          | 0                  | 0                  | 0                |
| 1163  | 620                    | Building Commissioner                    | 317,712            | 342,133            | 339,161          |
| 1163  | 622                    | Neighborhood Stabilization               | 14,832             | 8,446              | 9,519            |
| 1163  | 800                    | Director of Human Services               | 314,267            | 354,000            | 354,000          |
| 1163  | 900                    | President, Board of Public Service       | 110,170            | 0                  | 0                |
|   |                        | <b>Subtotal</b>                          | <b>5,783,658</b>   | <b>5,435,891</b>   | <b>6,197,837</b> |
| <b>1164 MISCELLANEOUS HUD PROGRAMS</b>        |                        |  |                    |                    |                  |
| 1164  | 141                    | Planning and Urban Design                | 0                  | 0                  | 0                |
| 1164  | 142                    | Community Development Administration     | 717,145            | 900,365            | 881,498          |
| 1164  | 220                    | Division of Parks                        | 112,509            | 0                  | 0                |
| 1164  | 620                    | Building Commissioner                    | 1,842,416          | 2,325,989          | 2,148,389        |
| 1164  | 700                    | Director, Health & Hospitals             | 0                  | 0                  | 625,201          |
| 1164  | 716                    | Lead Poisoning Control                   | 237,172            | 505,487            | 0                |
|   |                        | <b>Subtotal</b>                          | <b>2,909,242</b>   | <b>3,731,841</b>   | <b>3,655,088</b> |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>                                   | <b>Department Name</b>                    | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|---|---|--------------------|--------------------|--------------------|
| <b>1166 MISCELLANEOUS GRANTS -3/31 YR END</b> |   |                    |                    |                    |
| 1166 160                                      | Comptroller - Health Grant Auditing       | 0                  | 46,414             | 144,447            |
| 1166 700                                      | Director, Health & Hospitals              | 304,948            | 924,575            | 1,506,813          |
| 1166 710                                      | Health Commissioner                       | 624,267            | 0                  | 0                  |
| 1166 711                                      | Communicable Disease Control              | 8,297,167          | 8,903,705          | 7,662,056          |
| 1166 714                                      | Animal Care and Control                   | 0                  | 0                  | 5,269              |
| 1166 715                                      | Environmental Health Services             | 1,212,694          | 1,592,810          | 1,276,863          |
| 1166 716                                      | Lead Poisoning Control                    | 251,920            | 907,842            | 0                  |
| 1166 719                                      | Family / Community / School Health        | 746,434            | 307,215            | 321,255            |
|   | <b>Subtotal</b>                           | <b>11,437,430</b>  | <b>12,682,561</b>  | <b>10,916,703</b>  |
| <b>1167 MISCELLANEOUS GRANTS -6/30 YR END</b> |   |                    |                    |                    |
| 1167 160                                      | Comptroller                               | 0                  | 35,345             | 57,608             |
| 1167 800                                      | Director of Human Services                | 11,913,233         | 14,592,972         | 14,447,770         |
|   | <b>Subtotal</b>                           | <b>11,913,233</b>  | <b>14,628,317</b>  | <b>14,505,378</b>  |
| <b>1168 MISCELLANEOUS GRANTS -9/30 YR END</b> |   |                    |                    |                    |
| 1168 126                                      | CREA - EEOC Contract                      | 37,476             | 56,872             | 170,221            |
| 1168 160                                      | Comptroller                               | 9,806              | 0                  | 0                  |
| 1168 213                                      | Division of Recreation                    | 0                  | 0                  | 0                  |
| 1168 214                                      | Division of Forestry                      | 0                  | 0                  | 0                  |
| 1168 220                                      | Division of Parks                         | 125,818            | 0                  | 0                  |
| 1168 312                                      | Circuit Attorney-(Victim Srvcs, Drug Pros | 665,846            | 575,207            | 600,730            |
| 1168 320                                      | Probation Dept. & Juvenile Det. Cntr.     | 728,296            | 0                  | 0                  |
| 1168 321                                      | Circuit Drug Court                        | 126,742            | 0                  | 0                  |
| 1168 334                                      | Election and Registration                 | 1,021,931          | 0                  | 0                  |
| 1168 335                                      | Medical Examiner                          | 2,338              | 125,000            | 125,000            |
| 1168 516                                      | Refuse Division - Recycling               | 269,086            | 314,645            | 417,488            |
| 1168 611                                      | Fire Department                           | 771,057            | 342,961            | 59,465             |
| 1168 620                                      | Building Commissioner                     | 54,619             | 0                  | 0                  |
| 1168 625                                      | City Emergency Management Agency          | 0                  | 0                  | 0                  |
| 1168 900                                      | President, Board of Public Service        | 4,283              | 0                  | 0                  |
|   | <b>Subtotal</b>                           | <b>3,817,298</b>   | <b>1,414,685</b>   | <b>1,372,904</b>   |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>                                    | <b>Department Name</b>                 | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|--|--|--------------------|--------------------|--------------------|
| <b>1169 MISCELLANEOUS GRANTS -12/31 YR END</b> |  |                    |                    |                    |
| 1169 220                                       | Division of Parks                      | 0                  | 115,781            | 117,984            |
| 1169 312                                       | Circuit Attorney (LLEBG/JAG/PSN/Gun Vi | 2,435              | 45,093             | 406,625            |
| 1169 316                                       | City Courts - Community Courts         | 0                  | 36,493             | 36,493             |
| 1169 320                                       | Probation Dept. & Juvenile Det. Cntr.  | 325,017            | 0                  | 44,711             |
| 1169 321                                       | Circuit Drug Court                     | 72,931             | 0                  | 0                  |
| 1169 335                                       | Medical Examiner                       | 44,808             | 105,000            | 105,000            |
| 1169 610                                       | Director of Public Safety              | 0                  | 0                  | 175,000            |
| 1169 611                                       | Fire Department                        | 887                | 0                  | 0                  |
| 1169 622                                       | Neighborhood Stabilization - Grants    | 2,574,958          | 1,012,994          | 930,135            |
| 1169 625                                       | City Emergency Management Agency       | 480,010            | 0                  | 0                  |
|  | <b>Subtotal</b>                        | <b>3,501,046</b>   | <b>1,315,361</b>   | <b>1,815,948</b>   |
| <b>1217 CAPITAL IMPROVEMENT FUND</b>           |  |                    |                    |                    |
| 1217 160                                       | Capital Improvements - Regular Sources | 13,506,012         | 16,543,653         | 14,857,000         |
|  | <b>Subtotal</b>                        | <b>13,506,012</b>  | <b>16,543,653</b>  | <b>14,857,000</b>  |
| <b>1218 LEASE AGREEMENTS</b>                   |  |                    |                    |                    |
| 1218 160                                       | Trustee Lease Fund                     | 4,956,651          | 871,300            | 871,300            |
|  | <b>Subtotal</b>                        | <b>4,956,651</b>   | <b>871,300</b>     | <b>871,300</b>     |
| <b>1219 METRO PARKS SALES TAX CAP IMPR FND</b> |  |                    |                    |                    |
| 1219 160                                       | Metro Parks - Sales Tax Fund           | 821,876            | 1,559,900          | 1,663,000          |
|  | <b>Subtotal</b>                        | <b>821,876</b>     | <b>1,559,900</b>   | <b>1,663,000</b>   |
| <b>1220 SALES TAX CAPITAL IMPROVE FUND</b>     |  |                    |                    |                    |
| 1220 160                                       | Capital Improvements - Sales Tax Fund  | 16,450,000         | 16,799,692         | 21,877,315         |
|  | <b>Subtotal</b>                        | <b>16,450,000</b>  | <b>16,799,692</b>  | <b>21,877,315</b>  |
| <b>1311 DEBT SERV. ON BONDS AFTER TRA 1986</b> |  |                    |                    |                    |
| 1311 160                                       | G.O. Debt Service Fund                 | 5,492,674          | 5,845,331          | 6,546,648          |
|  | <b>Subtotal</b>                        | <b>5,492,674</b>   | <b>5,845,331</b>   | <b>6,546,648</b>   |
| <b>1413 TAX INCREMENT FINANCING</b>            |  |                    |                    |                    |
| 1413 160                                       | Tax Increment Financing                | 4,153,313          | 2,189,131          | 2,304,779          |
|  | <b>Subtotal</b>                        | <b>4,153,313</b>   | <b>2,189,131</b>   | <b>2,304,779</b>   |
| <b>1510 WATER DIVISION</b>                     |  |                    |                    |                    |
| 1510 123                                       | Department of Personnel                | 0                  | 0                  | 113,134            |
| 1510 160                                       | Comptroller                            | 0                  | 0                  | 82,905             |
| 1510 415                                       | Water Division                         | 44,652,628         | 50,154,522         | 51,581,032         |
|  | <b>Subtotal</b>                        | <b>44,652,628</b>  | <b>50,154,522</b>  | <b>51,777,071</b>  |

**FY08 BUDGET SUMMARY - ALL DEPARTMENTS  
BY FUND**

| <b>Fund</b>                                | <b>Department Name</b>                   | <b>FY06 Actual</b> | <b>FY07 Budget</b> | <b>FY08 Budget</b> |
|--|--|--------------------|--------------------|--------------------|
| <b>1511 AIRPORT AUTHORITY (CITY BOOKS)</b> |  |                    |                    |                    |
| 1511 160                                   | Comptroller                              | 0                  | 0                  | 302,318            |
| 1511 420                                   | The City of St. Louis Airport Commission | 165,382,944        | 157,389,549        | 159,297,476        |
|  | <b>Subtotal</b>                          | <b>165,382,944</b> | <b>157,389,549</b> | <b>159,599,794</b> |
| <b>1611 MAIL ROOM SERVICES FUND</b>        |  |                    |                    |                    |
| 1611 172                                   | Mail Room                                | 550,811            | 813,434            | 768,860            |
|  | <b>Subtotal</b>                          | <b>550,811</b>     | <b>813,434</b>     | <b>768,860</b>     |
| <b>1613 SELF INSURANCE FUND</b>            |  |                    |                    |                    |
| 1613 123                                   | Dept. Of Personnel - Employee Benefits   | 5,017,087          | 5,653,502          | 5,482,561          |
|  | <b>Subtotal</b>                          | <b>5,017,087</b>   | <b>5,653,502</b>   | <b>5,482,561</b>   |
| <b>1713 GENERAL INSURANCE FUNDS</b>        |  |                    |                    |                    |
| 1713 123                                   | Dept. of Personnel - Employee Benefits   | 22,739,982         | 25,104,819         | 27,029,840         |
|  | <b>Subtotal</b>                          | <b>22,739,982</b>  | <b>25,104,819</b>  | <b>27,029,840</b>  |
| <b>1719 P.F.P.C. TRUST FUND</b>            |  |                    |                    |                    |
| 1719 123                                   | Department of Personnel                  | 0                  | 90,285             | 91,928             |
|  | <b>Subtotal</b>                          | <b>0</b>           | <b>90,285</b>      | <b>91,928</b>      |
|  | <b>Grand Total</b>                       | <b>816,404,380</b> | <b>828,439,511</b> | <b>867,748,187</b> |

**FY08 BUDGET SOURCES AND USES OF FUNDS SUMMARY** (in millions)

| Sources and Uses              | 1010<br>General<br>Fund | 1110<br>Local<br>Use Tax<br>Fund | Tourism<br>Fund | Conven-<br>tion &<br>Sports<br>Facility | Assess-<br>ment<br>Fund | 1116<br>Special<br>Funds | Communi-<br>cations<br>Fund | Lateral<br>Sewer<br>Fund | Public<br>Safety<br>Trust<br>Fund | Riverboat<br>Gaming<br>Fund | Special<br>Park<br>Funds |
|-------------------------------|-------------------------|----------------------------------|-----------------|---|-------------------------|--------------------------|-----------------------------|--------------------------|-----------------------------------|-----------------------------|--------------------------|
| <b>Beginning Fund Balance</b> | <b>\$21.300</b>         | <b>\$14.785</b>                  | <b>\$0.000</b>  | <b>\$0.000</b>                          | <b>\$0.255</b>          | <b>\$2.840</b>           | <b>\$0.294</b>              | <b>\$2.409</b>           | <b>\$2.716</b>                    | <b>\$0.644</b>              | <b>\$0.000</b>           |
| <b>Revenues</b>               |                         |                                  |                 |   |                         |                          |                             |                          |                                   |                             |                          |
| Earnings Tax                  | 141.366                 | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Property Tax                  | 48.947                  | -                                | -               | -                                       | 1.611                   | -                        | -                           | -                        | -                                 | -                           | -                        |
| Sales & Use Taxes             | 50.156                  | 28.200                           | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | 4.560                    |
| Motor Vehicle Sales Tax       | 3.823                   | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Gasoline Tax                  | 10.100                  | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Payroll Tax                   | 35.698                  | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Franchise (Utilities) Taxes   | 53.726                  | -                                | -               | -                                       | -                       | -                        | 1.700                       | 2.750                    | -                                 | -                           | -                        |
| Restaurant Taxes              | 2.365                   | -                                | 4.484           | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| 3.5% Hotel Sales Tax          | -                       | -                                | -               | 5.884                                   | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Other Taxes                   | -                       | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| License Fees                  | 18.371                  | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Grants / Intergovernmental    | 7.208                   | -                                | -               | -                                       | 0.839                   | -                        | -                           | -                        | 3.200                             | 5.955                       | -                        |
| User Fees, Fines & Other      | 42.073                  | -                                | -               | -                                       | 0.127                   | 17.126                   | -                           | -                        | -                                 | 0.010                       | -                        |
| Transfers In                  | 21.973                  | -                                | -               | -                                       | 1.370                   | 0.900                    | -                           | -                        | -                                 | -                           | 1.600                    |
| Other Resources               | 0.000                   | -                                | -               | -                                       | -                       | -                        | -                           | 0.110                    | -                                 | -                           | 2.000                    |
| <b>Total Sources of Funds</b> | <b>\$435.806</b>        | <b>\$28.200</b>                  | <b>\$4.484</b>  | <b>\$5.884</b>                          | <b>\$3.947</b>          | <b>\$18.026</b>          | <b>\$1.700</b>              | <b>\$2.860</b>           | <b>\$3.200</b>                    | <b>\$5.965</b>              | <b>\$8.160</b>           |
| <b>Appropriations</b>         |                         |                                  |                 |   |                         |                          |                             |                          |                                   |                             |                          |
| Personal Services             | 305.304                 | 15.182                           | -               | -                                       | 3.510                   | 5.888                    | 1.236                       | 0.785                    | 5.226                             | 1.350                       | 2.016                    |
| Materials & Supplies          | 18.272                  | 0.354                            | -               | -                                       | 0.038                   | 0.708                    | 0.040                       | 0.037                    | 0.024                             | 0.010                       | 0.109                    |
| Rental & Non Capital Leases   | 1.609                   | 0.102                            | -               | -                                       | 0.010                   | 0.110                    | 0.005                       | 0.005                    | 0.001                             | 0.000                       | 0.004                    |
| Non Capital Equipment         | 0.314                   | 0.007                            | -               | -                                       | 0.004                   | 0.120                    | 0.005                       | 0.000                    | 0.012                             | 0.010                       | 0.020                    |
| Capital Assets                | 1.950                   | 0.000                            | -               | -                                       | 0.000                   | 0.145                    | 0.009                       | 0.082                    | 0.000                             | 0.000                       | 0.095                    |
| Contractual & Other Services  | 56.803                  | 14.821                           | 0.135           | -                                       | 0.639                   | 10.855                   | 0.060                       | 2.265                    | 0.040                             | 0.195                       | 2.553                    |
| Debt Service                  | 40.985                  | 0.001                            | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | 3.170                    |
| Transfers Out :               |                         |                                  |                 |   |                         |                          |                             |                          |                                   |                             |                          |
| Capital Lease Payments        | 6.646                   | -                                | -               | -                                       | -                       | -                        | -                           | -                        | -                                 | -                           | -                        |
| Other Transfers Out           | 3.920                   | -                                | 4.349           | 5.884                                   | -                       | 0.200                    | 0.350                       | -                        | -                                 | 4.660                       | -                        |
| <b>Total Uses of Funds</b>    | <b>\$435.803</b>        | <b>\$30.467</b>                  | <b>\$4.484</b>  | <b>\$5.884</b>                          | <b>\$4.201</b>          | <b>\$18.026</b>          | <b>\$1.705</b>              | <b>\$3.174</b>           | <b>\$5.303</b>                    | <b>\$6.225</b>              | <b>\$7.967</b>           |
| <b>Ending Fund Balance</b>    | <b>\$21.303</b>         | <b>\$12.518</b>                  | <b>\$0.000</b>  | <b>\$0.000</b>                          | <b>\$0.001</b>          | <b>\$2.840</b>           | <b>\$0.290</b>              | <b>\$2.095</b>           | <b>\$0.613</b>                    | <b>\$0.384</b>              | <b>\$0.193</b>           |

**FY08 BUDGET SOURCES AND USES OF FUNDS SUMMARY** (in millions)

| Sources and Uses              | SLATE          | 1163<br>CDA*    | 1164-9<br>Grant<br>Funds | Street<br>Improve-<br>ment<br>Fund* | 1217-22<br>Capital<br>Improve-<br>ments | General<br>Obligation<br>Debt<br>Service | Tax<br>Increment<br>Financing | Water<br>Division<br>Enterprise<br>Fund | Airport<br>Enter-<br>prise<br>Fund | Mail<br>Internal<br>Service<br>Fund | Employee<br>Health &<br>Hospital<br>Funds |
|-------------------------------|----------------|-----------------|--------------------------|-------------------------------------|---|--|-------------------------------|---|------------------------------------|-------------------------------------|---|
| <b>Beginning Fund Balance</b> | n/a            | n/a             | n/a                      | \$0.788                             | \$4.563                                 | \$6.869                                  | \$0.000                       | \$8.874                                 | \$85.046                           | (\$0.215)                           | (\$2.100)                                 |
| <b>Revenues</b>               |                |                 |                          |                                     |   |  |                               |   |                                    |                                     |   |
| Property Tax                  | -              | -               | -                        | -                                   | -                                       | 6.546                                    | -                             | -                                       | -                                  | -                                   | -   |
| Sales & Use Taxes             | -              | -               | -                        | -                                   | 19.744                                  | -  | -                             | -                                       | -                                  | -                                   | -   |
| Motor Vehicle Sales Tax       | -              | -               | -                        | 0.755                               | -                                       | -  | -                             | -                                       | -                                  | -                                   | -   |
| Gasoline Tax                  | -              | -               | -                        | -                                   | 0.630                                   | -  | -                             | -                                       | -                                  | -                                   | -   |
| Franchise (Utility) Taxes     | -              | -               | -                        | 3.530                               | -                                       | -  | -                             | 4.250                                   | -                                  | -                                   | -   |
| Other Taxes                   | -              | -               | -                        | -                                   | -                                       | -  | 1.305                         | -                                       | -                                  | -                                   | -   |
| License Fees                  | -              | -               | -                        | -                                   | -                                       | -  | -                             | -                                       | -                                  | -                                   | -   |
| Enterprise Revenues           | -              | -               | -                        | -                                   | -                                       | -  | -                             | 45.370                                  | 170.737                            | -                                   | -   |
| Grants / Intergovernmental    | 9.054          | 30.754          | 36.737                   | -                                   | -                                       | -  | -                             | -                                       | -                                  | -                                   | -   |
| User Fees, Fines & Other      | -              | -               | -                        | -                                   | 1.285                                   | -  | -                             | -                                       | -                                  | 0.768                               | 34.705                                    |
| Transfers In                  | -              | -               | -                        | -                                   | 10.765                                  | -  | 1.000                         | -                                       | -                                  | -                                   | -   |
| Other Resources               | -              | -               | -                        | 0.015                               | 1.415                                   | -  | -                             | -                                       | -                                  | -                                   | -   |
| <b>Total Sources of Funds</b> | <b>\$9.054</b> | <b>\$30.754</b> | <b>\$36.737</b>          | <b>\$4.300</b>                      | <b>\$33.839</b>                         | <b>\$6.546</b>                           | <b>\$2.305</b>                | <b>\$49.620</b>                         | <b>\$170.737</b>                   | <b>\$0.768</b>                      | <b>\$34.705</b>                           |
| <b>Appropriations</b>         |                |                 |                          |                                     |   |  |                               |   |                                    |                                     |   |
| Personal Services             | -              | 5.072           | 13.587                   | -                                   | 1.030                                   | -  | 0.455                         | 21.519                                  | 40.596                             | 0.292                               | 0.615                                     |
| Materials & Supplies          | -              | 0.025           | 0.388                    | -                                   | -                                       | -  | 0.015                         | 9.149                                   | 5.891                              | 0.006                               | 0.007                                     |
| Rental & Non Capital Leases   | -              | 0.491           | 0.007                    | -                                   | -                                       | -  | -                             | 0.381                                   | 0.235                              | -                                   | 0.004                                     |
| Non Capital Equipment         | 2.131          | 0.011           | 0.177                    | -                                   | -                                       | -  | 0.015                         | 0.193                                   | 0.639                              | -                                   | 0.009                                     |
| Capital Assets                | 0.073          | 0.031           | 0.012                    | -                                   | -                                       | -  | 0.005                         | 0.717                                   | 2.239                              | 0.000                               | 0.000                                     |
| Contractual & Other Services  | 0.634          | 25.124          | 22.566                   | 4.300                               | 21.672                                  | -  | 0.005                         | 15.748                                  | 45.165                             | 0.470                               | 31.970                                    |
| Debt Service                  | -              | -               | 0.000                    | -                                   | 15.696                                  | 6.546                                    | 1.810                         | 4.070                                   | 64.835                             | -                                   | -   |
| Transfers Out :               | -              | -               | -                        | -                                   | -                                       | -  | -                             | -                                       | -                                  | -                                   | -   |
| Capital Lease Payments        | 6.216          | -               | -                        | -                                   | -                                       | -  | -                             | -                                       | -                                  | -                                   | -   |
| Other Transfers Out           | -              | -               | -                        | -                                   | -                                       | -  | -                             | -                                       | -                                  | -                                   | -   |
| <b>Total Uses of Funds</b>    | <b>\$9.054</b> | <b>\$30.754</b> | <b>\$36.737</b>          | <b>\$4.300</b>                      | <b>\$38.398</b>                         | <b>\$6.546</b>                           | <b>\$2.305</b>                | <b>\$51.777</b>                         | <b>\$159.600</b>                   | <b>\$0.768</b>                      | <b>\$32.605</b>                           |
| <b>Ending Fund Balance</b>    | <b>\$0.000</b> | <b>\$0.000</b>  | <b>\$0.000</b>           | <b>\$0.788</b>                      | <b>\$0.004</b>                          | <b>\$6.869</b>                           | <b>\$0.000</b>                | <b>\$6.717</b>                          | <b>\$96.183</b>                    | <b>(\$0.215)</b>                    | <b>\$0.000</b>                            |

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\* CDBG funds and Street Improvement funds are appropriated on a calendar year basis and are under separate appropriating ordinances. Fund balances rollover and do not require reappropriation.

## **SUMMARY AND OVERVIEW**

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### **FY2008 GENERAL FUND BUDGET**

The FY2008 general fund budget is proposed at \$435.8 million, an increase of 2.4% over the budget for FY2007. For the most part, except where new revenue sources have given rise to the new initiatives previously discussed, most departments will maintain services at existing levels. Where reductions have been necessary, there is continued effort to focus these efforts toward the managerial and administrative ranks rather than direct service providers.

#### **Employee Pay and Benefits**

Some of the major challenges facing the general fund budget in FY2008 are the employee pay and benefit related issues.

On the issue of pay, \$2.25 million has been included in a City Wide Account to fund the equivalent of a 2% merit increase for City employees. In the second year of its contract with United Health care, the City will see a net increase of 10% in the costs of providing health insurance to its employees. The cost to the general fund of this increase in FY08 is \$1.3 million. By far the largest

issue in the benefit area is the funding for the three pension systems funded by the City. In FY07, the City budgeted a total of \$30 million in pension costs of which just over \$24 million was budgeted in the general fund. Total requests from the three systems (Police, Fire and Employee Retirement), however exceeded budget amounts by \$34 million. In FY08, the requests remained approximately \$29 million over FY07 budget amounts, with the general fund faced with the prospect of a \$24 million increase. Meanwhile, the City is facing the recent State Supreme Court ruling that the City must fund previous requests from both the Police and Fire systems at the full amounts which through FY07 amounted to approximately \$75 million. The FY08 proposed budget assumes the financing of its existing obligations through FY08 and anticipates a combination of increased contributions as well as pay and benefit adjustments to bring ongoing pension costs for all three systems to more affordable levels.

#### **Police and Public Safety**

The Police Department and other

## **SUMMARY AND OVERVIEW**

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departments of Public Safety represent over 50% of the total general fund budget with a total appropriation for FY2008 of \$238.7 million. In FY2008, these funds will be supplemented by the public safety trust fund revenues described earlier. The largest increase among the public safety departments is an increase of \$2.8 million in the Division of Corrections for the Justice Center 5<sup>th</sup> Floor operations. The proposed Police Department general fund appropriation of \$128.8 million when combined with additional appropriations from the local use tax, gaming and public safety trust funds will total \$139.8 million. This amount should be sufficient to maintain a uniformed officer strength of 1,334 with an additional 40 officers to be added later in the fiscal year.

### **Judicial Offices**

The Judicial Offices including the 22<sup>nd</sup> Judicial Circuit of Missouri, the Circuit Clerk, Circuit Attorney and Sheriff represent the majority of the next largest share of the general revenue budget. Increases in the cleaning contracts for the

courthouses as well as additional personnel at the Juvenile Division has resulted in an overall increase of approximately \$800,000 in the Courts budgets.

### **City Wide Accounts**

City-Wide Accounts refers to those items that are not department specific. These also include debt service payments on the City's various lease debt issues. In FY08 City Wide Accounts include a \$3.4 million increase in scheduled debt service on the convention center, \$2.3 million for City Wide merit pay increases and a \$100,000 allocation for an after school program initiative.

### **Street Department**

The Department of Streets includes increases of \$400,000 for snow chemical and other supplies and \$175,000 as the estimated cost of landfill disposal costs. Both the Traffic and Towing divisions will be adding personnel to address increased demand related to the I-64 construction project.

### **Parks Department**

## **SUMMARY AND OVERVIEW**

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The Parks Department does not have many changes in terms of the level of general fund support. Forest Park maintenance personnel have been budgeted under the new BJC / City Trust Fund as a result of the recently approved lease with BJC hospital. The general fund program for Forest Park Maintenance has a \$1.6 million contribution to the Neighborhood Parks Fund under terms of the new agreement.

### **Board of Public Service**

The Board of Public Service has responsibility for providing engineering services as well as providing for the City's public buildings and fleet of rolling stock.

The Equipment Services Division will see an increase of \$300,000 for fuel and fleet supplies.

### **General Government and Finance**

General Government agencies have submitted slight reductions as a continued effort to reduce managerial and administrative costs.

### **Health and Human Services**

Health and Human Services are funded

primarily with local use tax special revenues and grant funds and thus do not represent a significant portion of the general fund budget.

The proposed general fund budget is in balance with projected revenues. While existing balances in other funds have provided some leeway in the FY08 allocations, the proposed operating plan remains consistent in its goal to preserve its unreserved operating fund equal to five percent of the general fund budget.

## SUMMARY AND OVERVIEW

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### **FY2008 General Fund Budget Highlights**

- \$2.3 million allocated for 2% merit increases for City employees
- \$1.3 million increase for employee health insurance
- \$0.7 million net increase in pension and debt costs to service contribution requirements for Police, Fire and Employee Retirement Systems
- \$3.4 million increase in scheduled debt service payments on City's convention center
- \$165,000 in Traffic and Towing Division staffing costs in anticipation of I-64 construction project
- \$1.6 million in general revenues to Neighborhood Parks fund
- \$100,000 for an after school program initiative
- \$800,000 increase in operations of Circuit Court
- \$700,000 reduction in Election Board costs due to reduced election schedule
- \$400,000 increase in snow chemical and other supplies of Street Department
- \$175,000 increase for City landfill costs of Street Department
- \$2.8 million increase in Division of Corrections for full operation of 5<sup>th</sup> floor of Justice Center
- \$300,000 increase in fuel and fleet supply items of the Equipment Services Division
- Net increase of 41 general fund positions

## SUMMARY AND OVERVIEW

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### FY2008 GENERAL FUND REVENUES

General fund revenues for FY2008 are forecast at \$435.8 million, an increase of 2.6% over the current year's revised estimate of \$424.1 million. The current revised estimate is slightly higher than the FY07 original estimate of \$421.6 million. General fund revenues are comprised of a variety of sources, and have been designed over the years to grow with the City's economy. Employment based taxes, a category which includes the earnings tax, payroll expense tax, and the graduated business license fee provide the largest share of general fund revenues.

Earnings tax, the largest single revenue producer is predicted to grow at a rate of 2.5% over the revised FY2007 estimate. Much of the year to date growth has been generated by business and individual proprietorship receipts. Underlying receipts from withholdings has grown at a somewhat slower rate. The 2.5% overall estimate is more in line with long term trends. The payroll expense tax has actually declined over the past year,

however this is mainly due to technical adjustments and timing of payments dating to FY05 that occurred in FY06 and skew the base year to date comparisons.

The payroll tax is also anticipated to revert to normal growth of about 2.5%. Property tax revenues have historically accounted for approximately 11% of the general fund total and are predicted to do so again in FY2008. Property tax revenues are projected to be up nearly 8% in FY07 due in part to an influx of delayed payments from the previous year in which reassessments resulted in an increase in delinquent payments. Due to this occurrence, property tax receipts are projected to grow a more modest 1.7% over the revised estimate. The assessed value of real property has consistently grown over the past years, fueled by the ending of tax abatement periods and significant investment in rehabbing former vacant properties.

General fund sales tax revenues continue to grow as year to date receipts are up just under 4% for the year. These receipts have been helped in the twelve months by such events at the opening of

## SUMMARY AND OVERVIEW

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the new ballpark and baseball playoffs and World Series that occurred last fall. FY08 estimates continued growth albeit at a slower pace of 2%. Revenues from the state of Missouri representing the city's share of automobile sales tax are forecast to remain at the current level. Gasoline tax revenues which are based on a statewide tax and ultimately distributed to local government units have also continued unabated in spite of the recent fluctuations in fuel prices. The forecast for FY2008 is in line with historical receipts.

Franchise and utility tax revenue is forecast to increase by 2.4%. Telecommunications revenues have continued to decline in FY07 along with natural gas revenues. While the former is more a function of changes in the industry, the latter is more a function of weather as well as fuel prices. The FY08 estimate assumes 3% inflationary growth in electric, natural gas and steam utility revenues. Most other franchise revenues are held flat with the exception of 3.6% airport gross receipts.

With the exclusion of amusement tax receipts on baseball games, overall license tax receipts were down in FY07. Adjusting for this change in the amusement tax, overall license fees are projected to finish FY07 up 2.8%. FY08 estimates assume continued decline in cigarette taxes yet continued growth in parking, restaurant and remaining amusement taxes on sporting events. Overall license fees are projected to increase 1.4% over revised FY07 estimates.

Departmental collections for fees and permits has slowed in the recent fiscal year with building permit receipts projected to be down over \$600,000 for the year. This has been offset somewhat by increases in professional license revenue. FY08 estimates building permit activity to remain at current levels. Other noted developments in departmental revenue is an anticipated increase in EMS revenues which have grown with new rates for medical transports as well as City Court revenues which are expected to grow as a result of several initiatives related to traffic law

## SUMMARY AND OVERVIEW

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enforcement.

### **Earnings and Payroll Tax**

At about 40% of general revenue, employment based tax revenue, i.e. earnings and payroll taxes provide the largest share of the City's general revenue. The City's Earnings Tax is comprised of tax withholdings from individuals working or living in the City as well as the tax applied to corporate net profits. Strong growth in individual business taxes have contributed to overall projected growth of just under 5% for the current fiscal year. With an anticipated slow down in the rate of growth, earnings tax receipts are projected to grow 2.5% in FY08. The Payroll tax is a business tax applied to the wages paid to employees for work performed in the city is slightly.

Its base is slightly different from the Earnings tax as it does not include wages for non-profit entities and excludes the corporate profit component. As previously mentioned, Payroll tax receipts have declined in the past year mostly due to technical factors which delayed the receipt of some payments from FY05 into the 2006 fiscal year, thus skewing year to

year comparisons. Projections for FY08 assume a return to a more normal growth rate of 2.5%. Combined, Earnings and Payroll taxes are projected to provide \$177.1 million in general revenues, consistent with the 40% share of the total general fund budget.

### **Tourism and Amusement Tax**

Convention and tourism based revenues contributing to the general fund consists of a gross receipts tax on hotels and restaurants. In FY2008, hotel and restaurant gross receipts taxes are expected to provide \$12.6 million, an increase of 3% over the current year's budget amount of \$12.2 million. Both restaurant and hotel tax receipts which are up by 4% and 6% respectively in the current fiscal year. Amusement tax revenues, after discounting for the elimination of the tax on baseball tickets are projected to rise 10% in the current fiscal year and a more modest 4.7% in FY2008, following growth trends in ticket prices for major sporting events.

### **Sales Tax**

Local sales tax revenues are projected to

## SUMMARY AND OVERVIEW

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account for \$50.2 million or over 11% of general revenue. General fund sales taxes are comprised of both a 1 cent and 3/8 cent sales tax. In FY2007, total receipts are projected to increase just under 4% for the year. This growth is stronger than the historical trend, boosted in part by such events as the opening of the new baseball stadium and subsequent baseball playoffs and World Series games. The estimate for FY2008 assumes growth of 2% over the revised FY07 estimate.

### **Property Tax**

Property tax revenues are estimated to provide \$49 million or just over 11% of general revenue in FY2008. Certain contested property tax payments held over from the previous fiscal year have been received in FY2007 thus boosting receipts by a projected 8% for the fiscal year. The forecast for next year continues to assume growth in the real estate assessments of about 2.5% per year and with adjustments for delinquent payments results bringing the net growth in projected growth in projected property tax revenues to 1.8%.

### **Franchise Tax**

Revenues from franchise taxes are forecast at \$53.7 million. Because a large majority of these revenues are based on the gross receipts of utility companies, they are to a great extent dependent on changes in weather patterns and to a lesser extent on the actions of State regulatory agencies that have the authority to approve or disallow rate changes. An expected decline in revenues based on telecommunications company receipts will be more than offset by price increases already in place for natural gas and electricity.

### **Licenses and Permits**

License and permit revenue is expected to be stable to slightly lower in FY2008. Building permit activity has slowed in the recent fiscal year as major projects near completion. FY2008 assumes these revenues will be held to current year levels. Meanwhile certain licenses renewed biannually will result in a cyclical decline from the previous year.

### **Intergovernmental Revenues**

## **SUMMARY AND OVERVIEW**

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The major intergovernmental revenues received from the State include the motor vehicle sales tax and a gasoline tax, both of which are imposed statewide and distributed to local jurisdictions based on a constitutional formula. The projection for FY2008 for both the state automobile and gasoline tax revenues presume no significant increase from the currently expected amounts. This category also includes state reimbursements for the cost of housing pre-trial inmates and placements of juvenile offenders. Prisoner Housing reimbursements are forecast at approximately the same level receipts in the current fiscal year. This forecast incorporates the increase in the census of the City's detention facilities and continues the expectation that the state budget appropriation will be sufficient to pay for the reimbursable amounts.

**CITY OF ST. LOUIS  
GENERAL FUND REVENUE ESTIMATE**

| <b>Revenue Category</b>           | <b>Actual<br/>Receipts<br/>FY06</b> | <b>Projected<br/>Receipts<br/>FY07</b> | <b>Projected<br/>Receipts<br/>FY08</b> | <b>Percent<br/>Change</b> |
|-----------------------------------|-------------------------------------|--|--|---------------------------|
| Earnings Tax                      | 131,735,560                         | 137,918,000                            | 141,366,000                            | 2.5%                      |
| Sales Taxes                       | 47,346,639                          | 49,173,000                             | 50,156,000                             | 2.0%                      |
| Property Tax                      | 44,590,572                          | 48,215,000                             | 48,947,000                             | 1.5%                      |
| Payroll Expense Tax               | 36,280,566                          | 34,828,000                             | 35,698,000                             | 2.5%                      |
| Franchise / Utility Taxes:        |                                     |  |  |                           |
| Electricity                       | 22,589,626                          | 22,620,000                             | 23,299,000                             | 3.0%                      |
| Natural Gas                       | 11,693,773                          | 11,100,000                             | 11,433,000                             | 3.0%                      |
| Telephone                         | 8,229,350                           | 7,975,000                              | 7,975,000                              | 0.0%                      |
| Water                             | 4,054,338                           | 4,250,000                              | 4,250,000                              | 0.0%                      |
| Airport                           | 5,325,580                           | 5,525,000                              | 5,725,000                              | 3.6%                      |
| All Other franchise fees          | 958,335                             | 1,014,000                              | 1,044,000                              | 3.0%                      |
| Subtotal                          | 52,851,002                          | 52,484,000                             | 53,726,000                             | 2.4%                      |
| Intergovernmental Revenues:       |                                     |  |  |                           |
| Gasoline Tax                      | 9,952,657                           | 10,000,000                             | 10,100,000                             | 1.0%                      |
| Health Care Payments              | 3,699,070                           | 4,320,000                              | 4,320,000                              | 0.0%                      |
| Prisoner Housing Reimbursement    | 3,955,258                           | 8,660,000                              | 9,050,000                              | 4.5%                      |
| Juvenile Detention Reimbursements | 2,499,490                           | 2,468,000                              | 2,468,000                              | 0.0%                      |
| Motor Vehicle Sales Tax           | 3,573,545                           | 3,785,000                              | 3,823,000                              | 1.0%                      |
| Intangible Tax                    | 56,673                              | 178,000                                | 175,000                                | -1.7%                     |
| Subtotal                          | 23,736,693                          | 29,411,000                             | 29,936,000                             | 1.8%                      |
| Licenses:                         |                                     |  |  |                           |
| Graduated Business License        | 8,077,692                           | 7,800,000                              | 7,800,000                              | 0.0%                      |
| Cigarette Occupational License    | 2,005,991                           | 1,880,100                              | 1,800,100                              | -4.3%                     |
| Sports and Amusement              | 8,019,310                           | 3,391,000                              | 3,550,000                              | 4.7%                      |
| Automobile                        | 1,345,872                           | 1,355,000                              | 1,365,000                              | 0.7%                      |
| Parking Garages and Lots          | 2,501,800                           | 2,555,000                              | 2,606,000                              | 2.0%                      |
| Other Licenses                    | 777,882                             | 1,164,575                              | 1,249,550                              | 7.3%                      |
| Subtotal                          | 22,728,547                          | 18,145,675                             | 18,370,650                             | 1.2%                      |
| Departmental Revenues:            |                                     |  |  |                           |
| Fines and Forfeits                | 6,196,970                           | 5,079,500                              | 8,112,500                              | 59.7%                     |
| Building and Occupancy Permits    | 8,443,766                           | 8,217,900                              | 8,010,900                              | -2.5%                     |
| Departmental User Fees & Other    | 29,448,340                          | 27,280,040                             | 27,559,200                             | 1.0%                      |
| Subtotal                          | 44,089,076                          | 40,577,440                             | 43,682,600                             | 7.7%                      |

**CITY OF ST. LOUIS  
GENERAL FUND REVENUE ESTIMATE**

| <b>Revenue Category</b>                         | <b>Actual<br/>Receipts<br/>FY06</b> | <b>Projected<br/>Receipts<br/>FY07</b> | <b>Projected<br/>Receipts<br/>FY08</b> | <b>Percent<br/>Change</b> |
|---|-------------------------------------|--|--|---------------------------|
| Convention and Tourism Taxes:                   |                                     |  |  |                           |
| Hotel / Motel Gross Receipts <sup>1</sup>       | 5,387,923                           | 5,712,000                              | 5,884,000                              | 3.0%                      |
| Restaurant Gross Receipts - 1 cent <sup>1</sup> | 4,042,731                           | 4,240,000                              | 4,349,000                              | 2.6%                      |
| Restaurant Gross Receipts - 1/2 cent            | 2,115,487                           | 2,308,000                              | 2,365,000                              | 2.5%                      |
| Subtotal  | 11,546,141                          | 12,260,000                             | 12,598,000                             | 2.8%                      |
| All other revenues and transfers                | 969,802                             | 1,097,000                              | 1,330,000                              | 21.2%                     |
| 27th Pay Reserve                                | 8,758,348                           | 0                                      | 0                                      |                           |
| Subtotal  | 9,728,150                           | 1,097,000                              | 1,330,000                              |                           |
| <b>TOTAL GENERAL FUND REVENUES</b>              | <b>\$424,632,946</b>                | <b>\$424,109,115</b>                   | <b>\$435,810,250</b>                   | <b>2.8%</b>               |

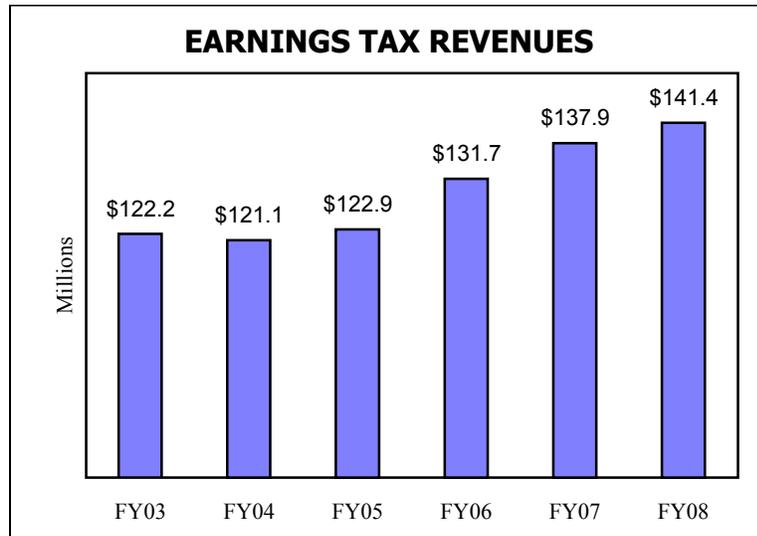
<sup>1</sup> Transfers from convention and sports facility trust fund and convention and tourism fund respectively

# EARNINGS TAX

## Definition

A one percent tax levied against employee gross compensation and business net profits.

The tax applies to all residents of the City of St. Louis regardless of where they work. It also applies to the earnings of non-residents who work within the city limits.



## Discussion

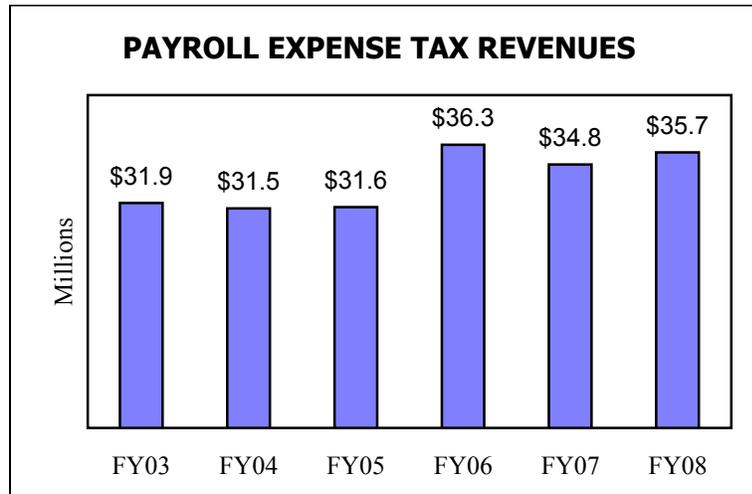
The city earnings tax is the most significant single source of general fund revenues, comprising approximately 30% of the total revenues. Receipts from individual taxpayers comprise about 85 percent of total earnings tax revenues, with businesses paying the remaining 15 percent. The Collector of Revenue is authorized by State law to retain a percentage of collections to pay for office operations. Funds not used for operations, including interest, are returned to the city.

Earnings Tax revenues are projected to end FY07 with an increase of approximately 4.5% in FY07. Much of this growth has been generated with strong results from corporate earnings and individual proprietorships. Revenue from individual taxpayer withholding continues to grow though at a slower pace. FY08 estimates assume continued growth in earnings tax receipts but at a more modest rate of 2.5% to match anticipated slower growth in the overall economy.

# PAYROLL EXPENSE TAX

## Definition

A tax of one-half of one percent of total compensation paid by a business to its employees for work performed in the City of St. Louis. Not-for-profit charitable or civic organizations are exempt from the payroll expense tax.



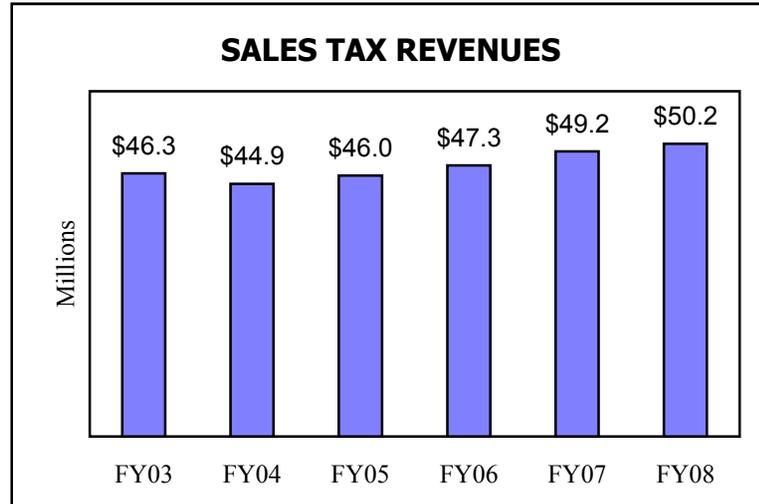
## Discussion

The payroll expense tax was implemented in 1988 as part of an overall tax reform package, the aim of which was to redesign the city revenue base to be more attuned to changes in the economy. Payroll expense tax receipts follow trends in earnings tax collections, but grows at a different rate, due to a somewhat different base and exemptions noted above. Some of the apparent downturn in FY07 receipts can be attributed to technical factors where receipts in FY06 included payments from FY05. The underlying growth is projected to return to a more normal pattern in FY08 as revenues are forecast to increase by 2.5%.

## SALES TAX

### Definition

A one and three-eighths percent tax levied on retail sales in the City of St. Louis. Sales tax is not levied on certain items, including motor fuels, prescription drugs, food purchased with food stamps, all sales by or to not for profit organizations and residential utility charges.



### Discussion

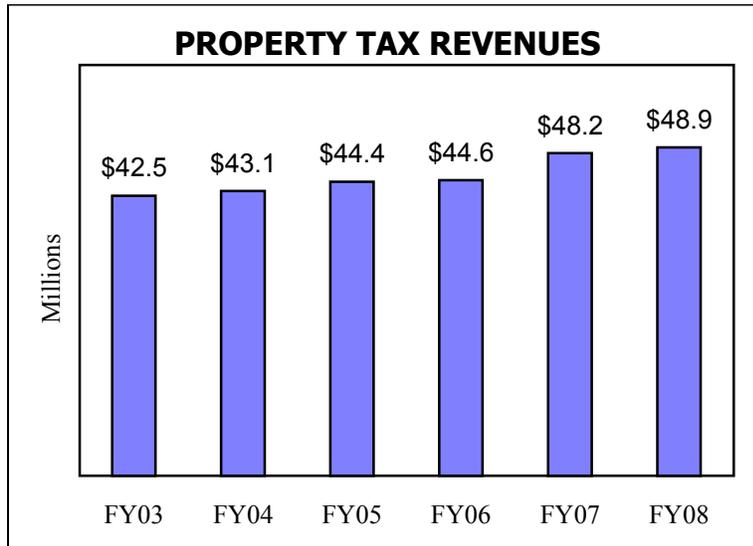
Sales tax receipts have continued the growth experienced from recent years, with FY07 receipts on track to exceed 3.5%. Projections for FY08 assume continuation of the growth trend but at a slower 2% rate.

Separate sales taxes not included in the above figures are the City's 0.5% (half cent) sales tax for capital improvement purposes (described in another section) as well as 0.5% and 0.25% sales taxes for transportation purposes that are allocated to the regional transit authority, a 0.10% regional parks sales tax, a 0.66% education sales tax and a new 0.125% (1/8 cent) parks/recreation sales tax which brings the total local sales tax rate in the city to 3.516%.

# REAL AND PERSONAL PROPERTY TAXES

## Definition

A tax levied on the assessed value of all real and personal property. The current tax rate is \$6.9903 per \$100 assessed value



## Discussion

Real and personal property tax revenues are distributed to the following taxing jurisdictions.

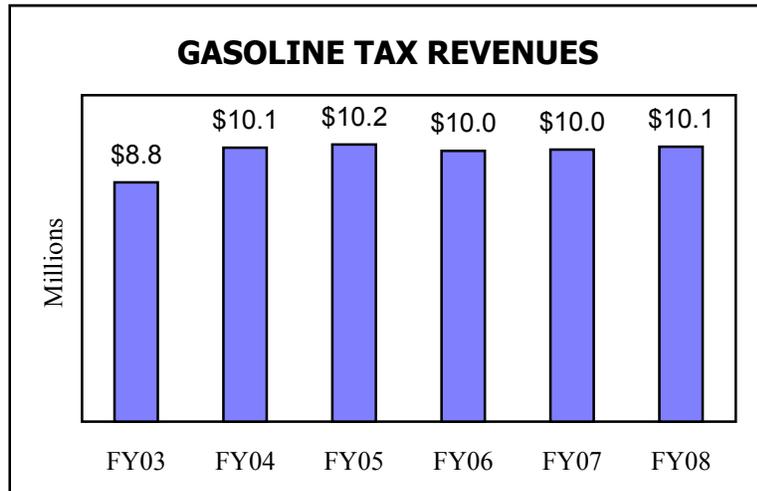
|                                    |               |
|------------------------------------|---------------|
| State                              | \$0.0300      |
| Schools                            | 4.0193        |
| Community College                  | 0.2233        |
| Library                            | 0.5171        |
| Zoo, Museum, Garden District       | 0.2611        |
| Sewer District                     | 0.0687        |
| Sheltered Workshop                 | 0.1386        |
| Community Mental Health            | 0.0832        |
| Community Children's Services Fund | 0.1900        |
| City - General Purposes            | 1.3262        |
| City - Public Debt                 | <u>0.1328</u> |
| TOTAL                              | \$6.9903      |

Taxes are levied on all real and personal property owned as of January 1 in each year. Tax bills are normally mailed in November and payment is due by December 31, after which taxes become delinquent. Assessment ratios are 19% for residential property, 32% for commercial property, and 12% for agricultural real estate. Personal property is assessed at 33.3% of the appraised market value. In addition to the rate shown, commercial real property is taxed at a rate of \$1.64 per \$100 assessed valuation, as a replacement for the Manufacturer's Inventory tax. With FY07 receipts including some payments contested from FY06 reassessments, projected receipts for FY08 are projected to return to a more normal growth rate.

# GASOLINE TAX

## Definition

A per unit tax levied on the sale of motor fuel purchased statewide. The gasoline tax is levied by the state and remitted monthly to local jurisdictions based on the proportionate share of the total population.



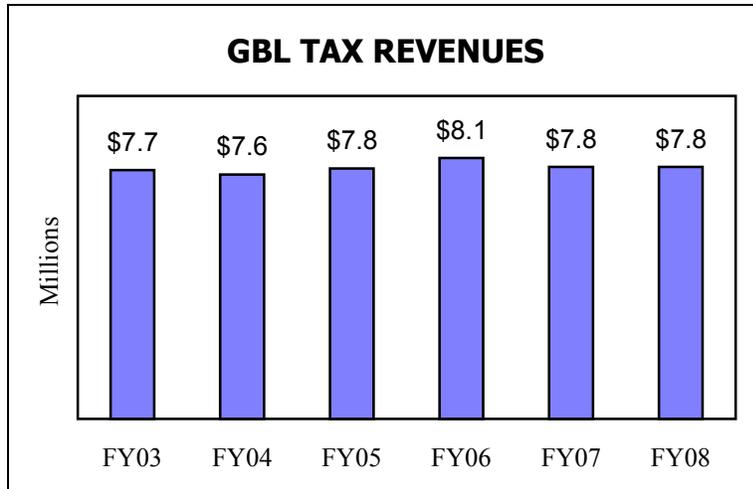
## Discussion

The gasoline tax rate imposed by the State of Missouri is \$0.17 per gallon. The City receives distributions from the state both for its status as a city and a county. The formula for distribution for these revenues is based on the jurisdiction's population as a percentage of all jurisdictions. As a result of the 2000 census, the City has seen a decline in its share of gasoline tax revenue distributions beginning in FY02. Amounts depicted in the chart above represent the city's allocation based on its status as a city and are deposited to the general fund to offset the cost of maintaining streets and highways. An additional \$0.6 million is received based on the city's status as a county and is deposited to the capital fund to offset the cost of road and bridge projects.

# GRADUATED BUSINESS LICENSE TAX

## Definition

A flat rate tax on businesses based on the number of persons a business employs within the city limits. The tax rate ranges from \$150 for employers with two or fewer employees to \$25,000 for employers with more than five hundred employees.



## Discussion

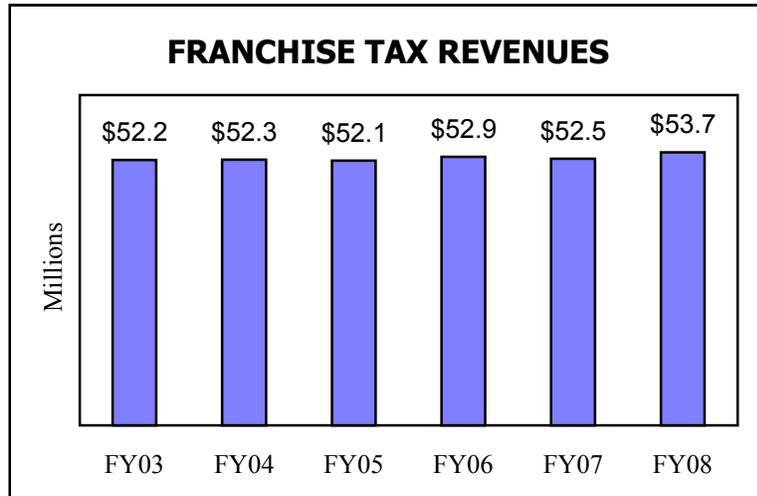
The graduated business license tax and provides a consistent source of revenue of just under \$8.0 million per year. As indicated by the chart above, the level of employment activity has remained relatively constant. In 2006, voters approved a new rate schedule with the estimated increase in revenues of \$3.2 million to be allocated to a Public Safety Trust Fund. The license fee structure under the new schedule is as follows:

| Number of Employees | GBL Tax  |
|---------------------|----------|
| 501 or more         | \$37,500 |
| 401-500             | \$34,500 |
| 301-400             | \$30,000 |
| 201-300             | \$25,500 |
| 151-200             | \$20,250 |
| 101-150             | \$15,000 |
| 76-100              | \$11,250 |
| 51-75               | \$7,500  |
| 41-50               | \$4,500  |
| 31-40               | \$3,000  |
| 21-30               | \$2,250  |
| 11-20               | \$1,500  |
| 6-10                | \$675    |
| 3-5                 | \$325    |
| 2 or fewer          | \$200    |

# FRANCHISE TAX

## Definition

A tax on the gross receipts of utility companies operating within the city, including sales of electricity, natural gas, telephone services, water and steam, and on the gross receipts of the Airport.



## Discussion

The tax rate for companies supplying natural gas and electricity is 10% of the gross receipts from their commercial customers and 4% of the gross receipts from residential customers. Companies supplying telephone service, steam and water are taxed at 10% of their gross receipts from all customers. The taxes are passed on to the ultimate consumers.

The tax on natural gas and electricity account for about two-thirds of all franchise tax revenue. Rate changes for supplying natural gas, electricity, and telephone service are subject to approval by the Missouri Public Service Commission. A continued decline in telephone gross receipts and as well as a drop in natural gas receipts has resulted in a slight decline overall in FY07 revenues. FY08 revenues are projected to return to modest growth approaching the rate of inflation.

**CITY OF ST. LOUIS  
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

| <b>Revenue Category</b>                  | <b>Actual<br/>Receipts<br/>FY06</b> | <b>Projected<br/>Receipts<br/>FY07</b> | <b>Projected<br/>Receipts<br/>FY08</b> | <b>Percent<br/>Change</b> |
|--|-------------------------------------|--|--|---------------------------|
| <b>SPECIAL AND OTHER FUND REVENUES:</b>  |                                     |  |  |                           |
| Local Use Tax Fund                       | \$25,733,809                        | \$26,500,000                           | \$28,250,000                           | 6.6%                      |
| Interest                                 | 229,909                             | 35,000                                 | 35,000                                 |                           |
|  | <u>25,963,718</u>                   | <u>26,535,000</u>                      | <u>28,285,000</u>                      | 6.6%                      |
| Convention and Tourism Fund              |                                     |  |  |                           |
| Restaurant Gross Receipts Tax (1%)       | 4,177,810                           | 4,375,000                              | 4,484,000                              | 2.5%                      |
|  | <u>4,177,810</u>                    | <u>4,375,000</u>                       | <u>4,484,000</u>                       | 2.5%                      |
| Convention and Sports Facility Fund      |                                     |  |  |                           |
| Hotel and Motel Sales Tax (3.5%)         | 5,388,007                           | 5,712,000                              | 5,884,000                              | 3.0%                      |
|  | <u>5,388,007</u>                    | <u>5,712,000</u>                       | <u>5,884,000</u>                       | 3.0%                      |
| Assessment Fund                          |                                     |  |  |                           |
| Real Estate Tax                          | 1,578,498                           | 1,611,000                              | 1,611,000                              | 0.0%                      |
| State Reimbursements                     | 1,241,446                           | 839,000                                | 839,000                                | 0.0%                      |
| Other                                    | 91,727                              | 133,000                                | 133,000                                | 0.0%                      |
| General Fund Subsidy                     | 1,525,000                           | 1,370,000                              | 1,370,000                              | 0.0%                      |
| Fund Balance                             | 0                                   | 0                                      | 0                                      |                           |
|  | <u>4,436,671</u>                    | <u>3,953,000</u>                       | <u>3,953,000</u>                       | 0.0%                      |
| Miscellaneous Special 1116-1122 Funds    |                                     |  |  |                           |
| Forest Park Fund                         | 1,346,720                           | 1,316,500                              | 1,216,500                              | -7.6%                     |
| 1/8 Cent Sales Tax Fund                  | 0                                   | 0                                      | 4,300,000                              |                           |
| Neighborhood Parks Fund                  | 0                                   | 0                                      | 1,600,000                              |                           |
| BJC / City Trust Fund                    | 0                                   | 0                                      | 2,000,000                              |                           |
| Public Safety Trust Fund                 | 0                                   | 2,800,000                              | 3,200,000                              | 14.3%                     |
| Child Support Unit                       | 1,330,019                           | 1,350,000                              | 1,350,000                              | 0.0%                      |
| Street Excavation Fund                   | 411,769                             | 405,000                                | 405,000                                | 0.0%                      |
| Underground Cable Repair Fund            | 0                                   | 0                                      | 400,000                                |                           |
| Port Authority (incl. gaming lease)      | 2,530,634                           | 2,365,000                              | 2,825,000                              | 19.5%                     |
| Building Commissioner - Lead Remediation | 1,854,282                           | 1,601,000                              | 1,601,000                              | 0.0%                      |
| Building Commissioner - Bldg. Demolition | 2,157,389                           | 1,847,000                              | 1,847,000                              | 0.0%                      |
| Police Officer Training Fund             | 59,313                              | 80,000                                 | 80,000                                 | 0.0%                      |
| Health Division - Other Special Revenue  | 26,583                              | 50,000                                 | 0                                      |                           |
| Equitable Relief from Utility Tax        | 144,248                             | 120,000                                | 120,000                                | 0.0%                      |
| Battered Persons Shelter Fund            | 92,172                              | 92,000                                 | 92,000                                 | 0.0%                      |
| BPS Special Project Funds                | 0                                   | 200,000                                | 645,000                                | 222.5%                    |
| Other Special Revenue Funds              | 308,594                             | 1,567,000                              | 2,452,500                              | 56.5%                     |
| Fund Balances                            | 0                                   | 0                                      | 0                                      |                           |
|  | <u>10,261,723</u>                   | <u>13,793,500</u>                      | <u>24,134,000</u>                      | 75.0%                     |

**CITY OF ST. LOUIS  
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

| <b>Revenue Category</b>                              | <b>Actual<br/>Receipts<br/>FY06</b> | <b>Projected<br/>Receipts<br/>FY07</b> | <b>Projected<br/>Receipts<br/>FY08</b> | <b>Percent<br/>Change</b> |
|--|-------------------------------------|--|--|---------------------------|
| <b>Communications Fund</b>                           |                                     |  |  |                           |
| Cable Television Gross Receipts Tax                  | 1,719,068                           | 1,700,000                              | 1,700,000                              | 0.0%                      |
|  | 1,719,068                           | 1,700,000                              | 1,700,000                              | 0.0%                      |
| <b>Lateral Sewer Fund</b>                            |                                     |  |  |                           |
| Tax receipts and interest                            | 2,734,320                           | 2,750,000                              | 2,750,000                              | 0.0%                      |
| Fund Balance   | 0                                   | 350,000                                | 350,000                                |                           |
|  | 2,734,320                           | 3,100,000                              | 3,100,000                              | 0.0%                      |
| <b>Riverfront Gaming Revenues (excl. port lease)</b> |                                     |  |  |                           |
| Adjusted Gross Receipts Tax (2%)                     | 1,428,495                           | 1,405,000                              | 1,925,000                              | 37.0%                     |
| Admissions Tax (\$1)                                 | 3,371,030                           | 3,150,000                              | 4,025,000                              | 27.8%                     |
| Interest   | 8,685                               | 20,000                                 | 20,000                                 |                           |
| Fund Balance   | 0                                   | 0                                      | 0                                      |                           |
|  | 4,808,210                           | 4,575,000                              | 5,970,000                              | 30.5%                     |
| <b>Government Grant Fund Revenues</b>                |                                     |  |  |                           |
| St. Louis Agency on Training & Employment            | 13,114,662                          | 8,700,000                              | 8,970,000                              | 3.1%                      |
| Police Department Grants                             | 6,077,519                           | 6,140,000                              | 4,500,000                              | -26.7%                    |
| Community Development (admin. portion)               | 5,783,658                           | 5,400,000                              | 6,200,000                              | 14.8%                     |
| Other Government Grants                              | 30,075,254                          | 32,669,000                             | 32,267,000                             | -1.2%                     |
|  | 55,051,093                          | 52,909,000                             | 51,937,000                             | -1.8%                     |
| <b>Capital Improvements Funds</b>                    |                                     |  |  |                           |
| 1/2 Cent Sales Tax                                   | 17,179,497                          | 17,881,000                             | 18,081,000                             | 1.1%                      |
| Metro Parks Sales Tax                                | 1,573,811                           | 1,645,000                              | 1,663,000                              | 1.1%                      |
| Gasoline Tax   | 625,000                             | 630,000                                | 630,000                                | 0.0%                      |
| Intergovernmental Aid                                | 781,628                             | 0                                      | 0                                      |                           |
| Previous Year Surpluses                              | 0                                   | 4,058,000                              | 3,873,365                              | -4.5%                     |
| Income From Sale Of City Assets                      | 534,016                             | 300,000                                | 350,000                                | 16.7%                     |
| Transfers from General and Other Funds               | 5,972,007                           | 9,722,000                              | 10,765,000                             | 10.7%                     |
| Courthouse Restoration Funds                         | 1,406,252                           | 1,500,000                              | 1,285,000                              | -14.3%                    |
| Previous Appropriation Rollover                      | 450,000                             | 0                                      | 425,000                                |                           |
| Lease Debt Refunding Proceeds                        | 0                                   | 300,000                                | 830,000                                | 176.7%                    |
| Interest Earnings                                    | 327,819                             | 35,000                                 | 0                                      | -100.0%                   |
|  | 28,850,030                          | 36,071,000                             | 37,902,365                             | 5.1%                      |
| <b>Debt Service Fund</b>                             |                                     |  |  |                           |
| Property Taxes                                       | 5,852,464                           | 5,675,000                              | 6,547,000                              | 15.4%                     |
|  | 5,852,464                           | 5,675,000                              | 6,547,000                              | 15.4%                     |

**CITY OF ST. LOUIS  
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

| <b>Revenue Category</b>                         | <b>Actual<br/>Receipts<br/>FY06</b> | <b>Projected<br/>Receipts<br/>FY07</b> | <b>Projected<br/>Receipts<br/>FY08</b> | <b>Percent<br/>Change</b> |
|---|-------------------------------------|--|--|---------------------------|
| Tax Increment Financing                         | 4,153,313                           | 2,190,000                              | 2,305,000                              | 5.3%                      |
| Trustee Lease Fund - Interest & DSR Earnings    | 4,956,651                           | 872,000                                | 872,000                                | 0.0%                      |
| Mail Services Internal Service Fund             | 402,618                             | 810,000                                | 770,000                                | -4.9%                     |
| Employee Benefits Funds                         | 31,429,022                          | 30,800,000                             | 32,530,000                             | 5.6%                      |
| Fund Balance                                    | 0                                   | 0                                      | 0                                      |                           |
|   | 31,429,022                          | 30,800,000                             | 32,530,000                             | 5.6%                      |
| <b>Subtotal Special and Other Fund Revenues</b> | <b>190,184,718</b>                  | <b>193,070,500</b>                     | <b>210,373,365</b>                     | <b>9.0%</b>               |
| <b>ENTERPRISE FUND REVENUES:</b>                |                                     |  |  |                           |
| Water Division                                  |                                     |  |  |                           |
| Net Sales of Water                              | 41,266,619                          | 41,540,000                             | 39,884,000                             | -4.0%                     |
| All Other Income                                | 4,716,729                           | 4,613,000                              | 5,485,800                              | 18.9%                     |
|   | 45,983,348                          | 46,153,000                             | 45,369,800                             | -1.7%                     |
| Lambert St. Louis Airport                       |                                     |  |  |                           |
| Landing Fees                                    | 49,521,768                          | 70,169,000                             | 71,063,000                             | 1.3%                      |
| Rents   | 30,385,847                          | 28,792,000                             | 30,555,000                             | 6.1%                      |
| Utilities and Charges                           | 1,483,714                           | 1,268,000                              | 903,000                                | -28.8%                    |
| Concessions                                     | 21,171,395                          | 22,894,000                             | 22,514,000                             | -1.7%                     |
| Interest  | 5,451,189                           | 4,197,000                              | 4,279,000                              | 2.0%                      |
| Parking and Miscellaneous                       | 13,173,248                          | 15,358,000                             | 15,536,000                             | 1.2%                      |
| Pledged PFC Revenues                            | 18,766,000                          | 25,884,000                             | 25,887,000                             | 0.0%                      |
|   | 139,953,161                         | 168,562,000                            | 170,737,000                            | 1.3%                      |
| <b>Subtotal Enterprise Funds</b>                | <b>185,936,509</b>                  | <b>214,715,000</b>                     | <b>216,106,800</b>                     | <b>0.6%</b>               |
| <b>Total Special and Enterprise Revenues</b>    | <b>\$376,121,227</b>                | <b>\$407,785,500</b>                   | <b>\$426,480,165</b>                   | <b>4.6%</b>               |

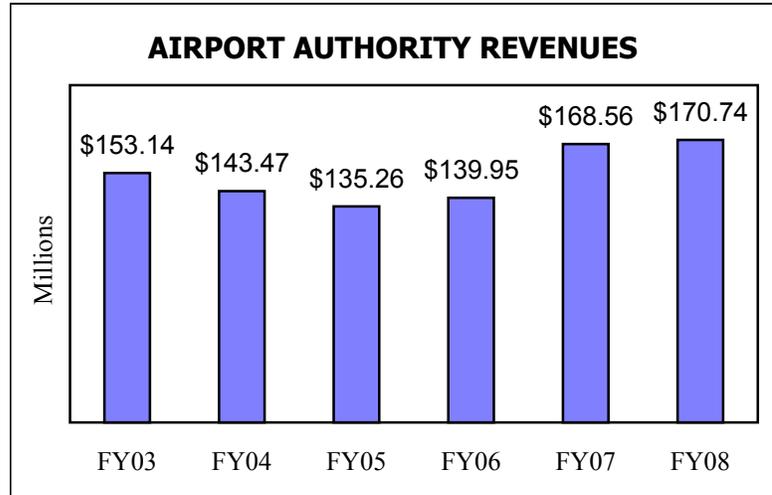
**CITY OF ST. LOUIS  
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

| <b>Revenue Category</b>   | <b>Actual<br/>Receipts<br/>FY06</b> | <b>Projected<br/>Receipts<br/>FY07</b> | <b>Projected<br/>Receipts<br/>FY08</b> | <b>Percent<br/>Change</b> |
|---|-------------------------------------|--|--|---------------------------|
| <b>Revenues Appropriated Separately:</b>  |                                     |  |  |                           |
| Street Improvement Fund   |                                     |  |  |                           |
| Motor Vehicle Sales Tax   | 750,755                             | 755,000                                | 755,000                                | 0.0%                      |
| Franchise (Utility) Taxes   | 4,038,268                           | 3,630,000                              | 3,630,000                              | 0.0%                      |
| Interest  | 79,559                              | 15,000                                 | 15,000                                 |                           |
|   | 4,868,582                           | 4,400,000                              | 4,400,000                              | 0.0%                      |
| Community Dev. Block Grants / Housing Grants<br>(excluding admin. listed above) | 20,248,225                          | 25,410,000                             | 24,610,000                             | -3.1%                     |
| <b>Total All Special and Other Fund Revenues</b>                                | <b>\$401,238,034</b>                | <b>\$437,595,500</b>                   | <b>\$455,490,165</b>                   | <b>4.1%</b>               |

# AIRPORT AUTHORITY (Lambert-St. Louis International Airport)

## Definition

Airport revenue comes from Signatory Airline Fees, Concession Revenues, Interest Income and Parking fees, in addition to funds provided by the Federal Aviation Administration.



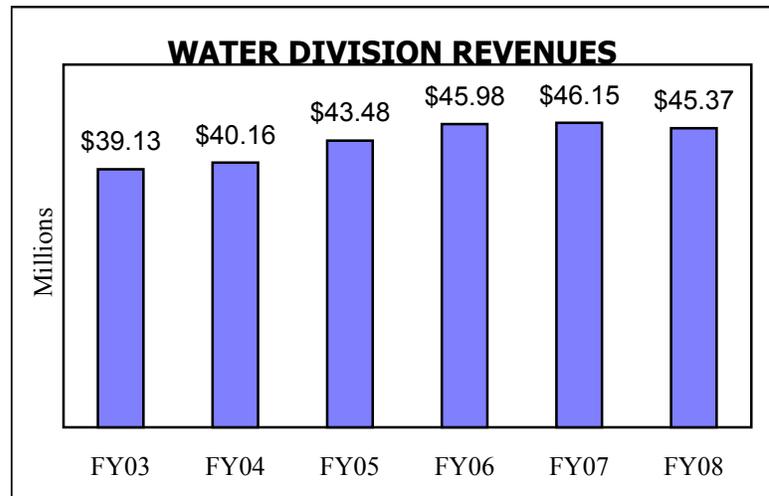
## Discussion

Lambert - St. Louis International Airport receives just over half of its operating revenues from signatory airlines in the form of landing fees and terminal rents. Signatory airlines are those airlines serving the Airport who have signed use agreements and include: American, America West, Continental, Delta, Frontier, Northwest, USAir, Southwest, Trans States and United. The Airport also receives revenues from concessions that operate on Airport property. Concession fees include revenues from the following activities: food & beverage sales, gift shops, coin devices, ground transportation, public parking, car rentals, space rental, in-flight catering and other concession revenues. Other revenues include non-signatory airline fees, cargo, hangar, tenant improvement surcharges, employee lot, gain on sale of investments and other miscellaneous revenues.

# WATER DIVISION

## Definition

Water Division revenues include sales of water to residential and commercial customers and to other jurisdictions, along with miscellaneous charges for service.



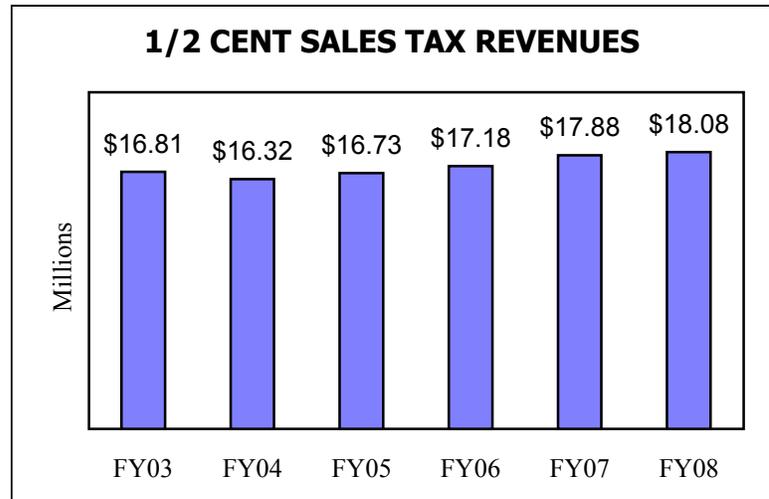
## Discussion

Revenues from net sales of Water include sales to flat-rate and metered customers and sales to other governmental jurisdictions. While the number of metered and unmetered customers has decreased reflecting the city's population decline, increases in the sales to other governmental jurisdictions has offset some of the decrease. The other miscellaneous income is mostly revenue from services the Water Division performs, such as repairing damaged fire hydrants or tapping water lines for new buildings and interest income from investments.

# 1/2 CENT CAPITAL SALES TAX

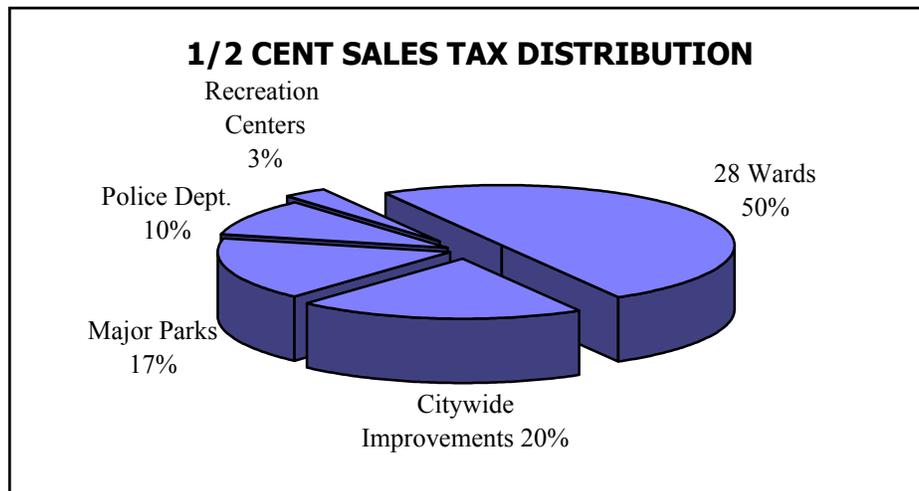
## Definition

A one half percent tax levied on retail sales in the City of St. Louis is dedicated to Capital expenditures. The sales tax is not levied on certain items, including motor fuels, prescription drugs, food purchased with food stamps, all sales by or to not for profit organizations and residential utility charges.



## Discussion

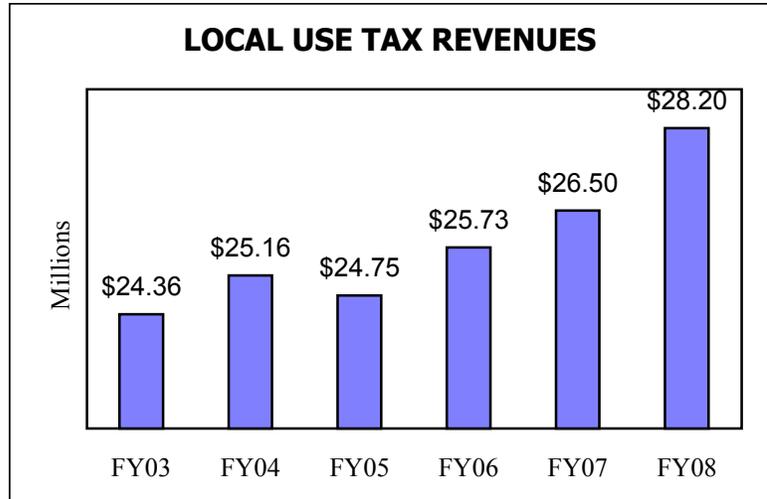
City voters approved the 1/2 cent sales tax for capital improvements in August, 1993. Projected revenue for FY08 is projected to total \$18.1 million. The City ordinance authorizing the 1/2 cent sales tax included a formula for allocating the proceeds among various capital spending areas. This allocation is illustrated in the pie chart below:



# LOCAL USE TAX

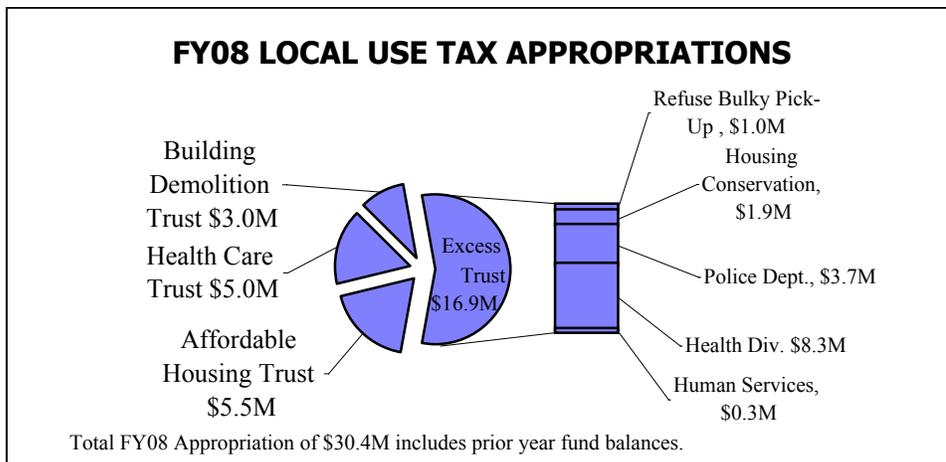
## Definition

The Local Use Tax is a tax applied, in lieu of the local sales tax, on transactions that individuals and businesses conduct with out-of-state vendors, including catalog and direct market sales. The use tax rate is equal to the total local sales tax rate imposed by the City. With the passage of a new 1/8 cent sales tax, the local use rises from 2.725% to 2.85%



## Discussion

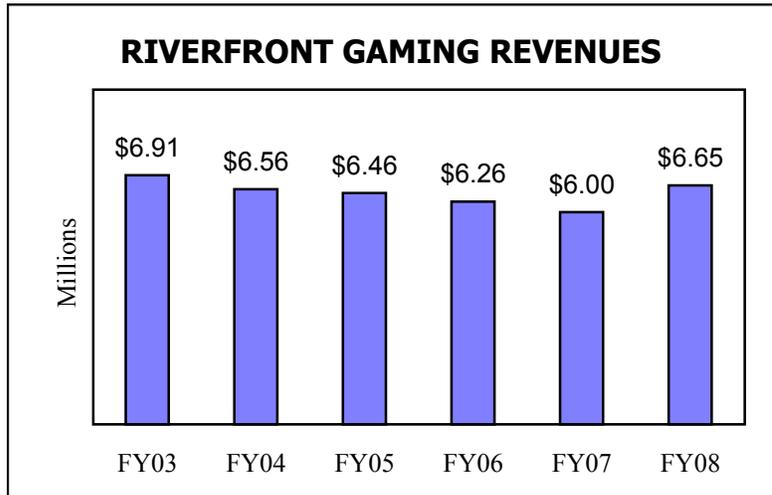
City voters approved the current Local Use Tax in November, 2002 and has generated revenue consistently in the \$25-26M range. The FY08 estimate of \$28.2 million incorporates both a 2.5% growth in the base as well as the increase in the new rate. The current tax replaced an earlier version approved a year earlier. The current City ordinance annually allocates \$5M each to the Health Care Trust Fund and Affordable Housing Trust Fund and \$3M for derelict building demolition. Amounts in excess of \$13M can be allocated collectively to any of the following: derelict building demolition, public safety, neighborhood preservation, development and preservation of affordable and accessible housing and public health care services.



# RIVERFRONT GAMING

## Definition

Riverfront Gaming revenues come primarily from three sources: 1) the local share of the state gaming tax, 2) the local share of the state admissions tax, and 3) the lease agreement with the City Port Authority



## Discussion

Riverboat gaming on the St. Louis riverfront began in May, 1994 with the opening of President Casino's Admiral riverboat. The State of Missouri imposes a 20% tax on the adjusted gross receipts (AGR) of riverboat gambling facilities as well as a \$2 head tax on the number of admissions. By state statute, the City receives a 10% share of the state tax or 2% of AGR. The City is also entitled to one-half the state admission fee or \$1 per admission. The City receives an additional 2% of AGR through a lease between the riverboat operator and the City's Port Authority. In FY08 a new gaming facility operated by Pinnacle Casinos is to open mid-year on Laclede's Landing. The new facility though not subject to Port lease payments due to its location will provide an increase in gaming revenues. An estimated \$1.4 million in increased gaming revenue offset in part by a projected \$700,000 reduction of lease revenues leaves the net projected increase for FY08 at approximately \$700,000.

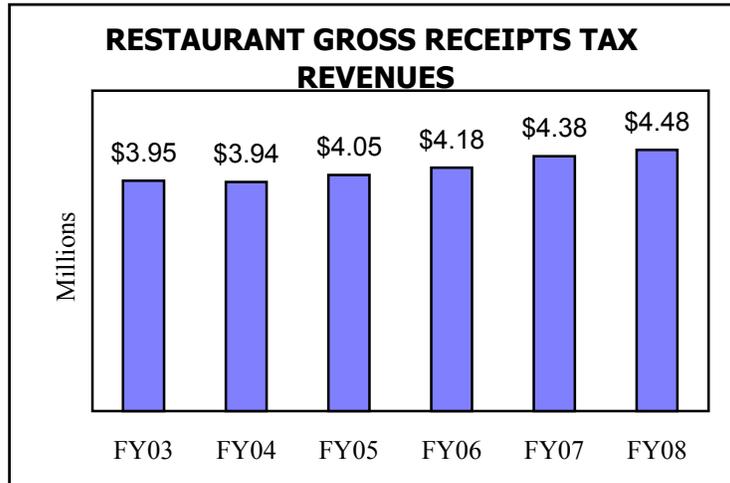
# RESTAURANT GROSS RECEIPTS TAX

## Definition

A 1% tax levied on the gross receipts of restaurants, excluding the sale of alcoholic beverages.

## Discussion

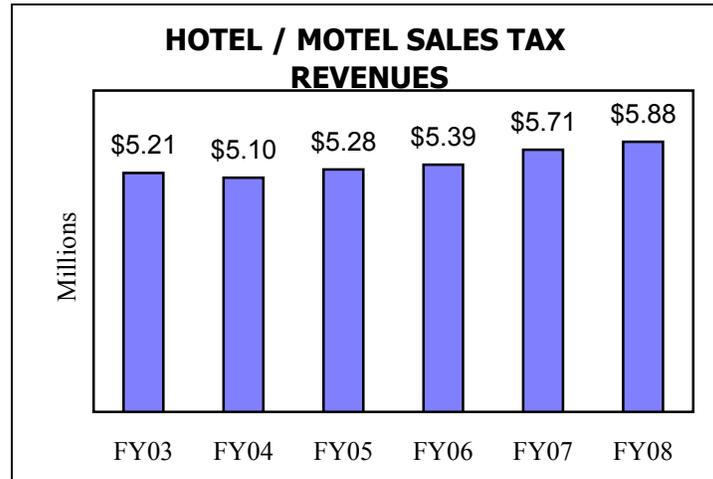
The 1% restaurant gross receipts tax serves as the source of revenue to the City's Convention and Tourism Fund. The fund was established to foster and promote the City's convention and tourism industry. Revenues from this source together with hotel tax receipts from the Convention and Sports Facility Fund are used to offset debt service payments on the Convention Center as well as minor subsidies to convention and tourism related organizations. Recent growth in restaurant gross receipts tax revenues is expected to continue in FY07, with the increase projected at 3.5%



## HOTEL / MOTEL SALES TAX

### Definition

A 3.5% tax levied on the price of a hotel room.



### Discussion

The change from a flat amount per occupied room to a gross receipts based tax has provided the opportunity for this source of revenue to grow with inflationary increases in the cost of a hotel room. Hotel Tax receipts have exhibited consistent growth with the addition of hotel developments in the downtown area. Proceeds from this tax are deposited into a Convention and Sports Facility trust fund and together with restaurant tax revenues are used to offset debt payments on the convention center. The City has added a significant number of hotel rooms in recent years adding to the growth of hotel tax receipts. Receipts are projected to increase 3% in FY08.