

**CITY OF ST. LOUIS, MISSOURI**

**FISCAL YEAR 2013**

**ANNUAL OPERATING PLAN**



**As Adopted  
June 22, 2012**



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## **CITY OF ST. LOUIS**

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Budget Director

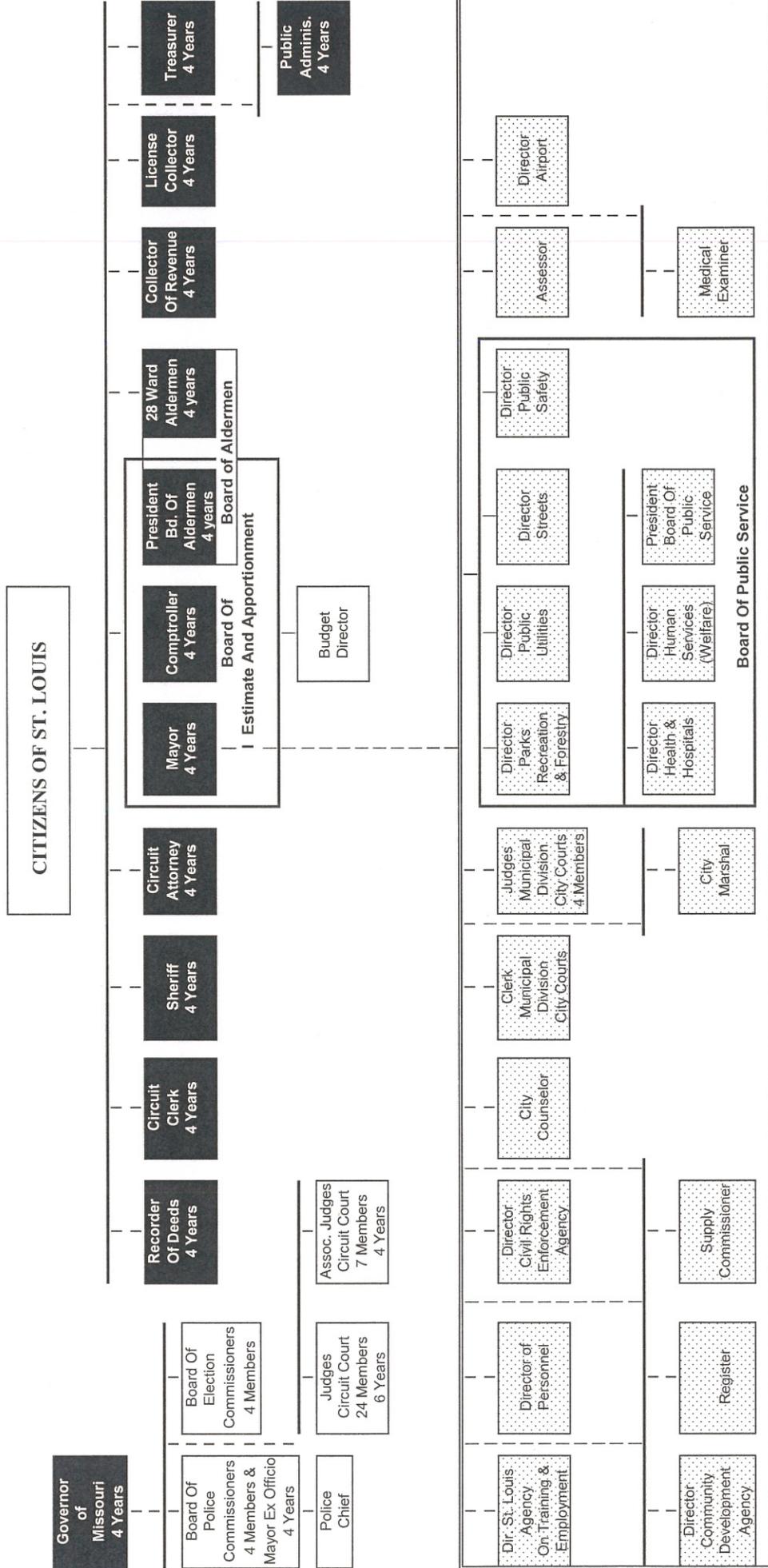
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Special thanks to the Department and Division Heads; Pete Joergensen & Linda Wessels and the entire Multigraph staff for their work on the cover of this document; and Jeannie Head and all the Records Retention staff for their work on the reproduction of this document.

# GOVERNMENT OF THE CITY OF ST. LOUIS, MISSOURI



■ Elective Offices

▤ Offices Appointed By Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
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PRESENTED TO

**City of St. Louis  
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For the Fiscal Year Beginning

**July 1, 2011**

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The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Budget Division, City of St. Louis for its annual budget for the fiscal year beginning July 1, 2011.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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**EXECUTIVE SUMMARY**  
**FY2013 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 citizenry of good health and well being, a vibrant and diverse economy and an effective and efficient government.*

The current fiscal year saw some growth in tax revenues, where employment appears to have marginally improved and where an increase in major sporting and other events over the past year have contributed to a rise in receipts from sales taxes and the like. The fiscal outlook however, remained decidedly mixed as the decline in real estate values had a negative impact on property tax receipts and such operating costs as employee pensions continued to rise. The FY2013 Annual Operating Plan is a continued effort to maintain the services that are key to fulfilling the City’s mission while at the same time doing so in a fashion that recognizes these economic realities. Efforts in recent fiscal years have included reducing expenditures in most departments, pursuing new ways of delivering City services, implementing new fees and other sources of funding for services and deferring investments in capital improvement expenditures. The basic premise behind these efforts has been to achieve a budget that remains both balanced and sustainable while continuing to provide the core City services that are expected by City residents, visitors and businesses alike. While the economic indicators have continued to improve over the past twelve months, the turnaround has remained sluggish and the rate of unemployment in particular remains stubbornly high. The revenue outlook while anticipating some underlying growth is somewhat more modest than what could usually be expected in an expansive economy. As to expenditures, the City will continue efforts to contain payroll costs particularly in regard to employee pensions and at the same time will provide for increases in certain operating costs used to support City services such as fuel and utilities. The overall budget will see an additional reduction in the total City workforce as it addresses these issues and continues to meet all of its fixed obligations.

<b>FY2013 Budget:</b>		
	<b><u>FY12</u></b>	<b><u>FY13p</u></b>
<b>General Fund</b>	<b>\$450.0M</b>	<b>\$464.8M</b>
<b>Special Revenue &amp; Other Funds</b>	<b>263.6M</b>	<b>277.7M</b>
<b>Enterprise Funds</b>	<b><u>224.0M</u></b>	<b><u>224.2M</u></b>
<b>Total</b>	<b>\$937.6M</b>	<b>\$966.7M</b>



In meeting these objectives, the FY2013 Annual Operating Plan allocates a total of \$966.7M in all funds combined. This amounts to an increase of 3% from the previous fiscal year. The City's general fund, which at a proposed \$464.8M, remains the largest component of the budget providing the bulk of City services. This is an overall net increase for the General Fund of 3.2%. The proposed FY2013 budget contains additional reductions of 135 positions through elimination of vacancies and attrition, including a net 89 positions from the General Fund.

## **REDUCING EXPENDITURES AND FINDING NEW WAYS TO DELIVER CITY SERVICES**

### **Safe Neighborhoods**

The total FY2013 budget for the Police Department excluding grants but including pension costs is \$171.7M. Thus in FY2013, the Police Department will surpass the Airport in size as the largest component unit of the operating budget. The largest increase in Police costs over the last several years has been pension costs which are rising another \$8.3M in FY2013. Combined with the pending expiration of ARRA grant funds which were used to hire up to 50 Police officers in 2009, the Department has been challenged to find ways to offset cost increases while minimizing the impact on the uniformed police presence on the street. Reflecting the grant expiration and increase in benefit costs, the Department will begin seeing through attrition, a reduction in its number of authorized uniformed officers to 1,265 by the end of FY2013 for a total reduction of 80 officers. Efforts over the past year to identify areas of potential savings from consolidating certain administrative services with the City will continue.

The City Fire Department faced an even greater challenge in the current fiscal year as pension costs were to increase an additional \$5M in FY2013. The proposed budget for the Fire Department excluding grants but including pension costs totals \$77.2M. Through reductions in holidays and changes in scheduling, the Fire Department has reduced its staffing requirements to 586 uniformed firefighters. In order to offset the increasing costs of pension and other costs, the FY2013 budget proposes further reductions through attrition to a total of 556 uniformed firefighters by fiscal year end. This would be a total reduction of 75 firefighters from the previous authorized strength of 631 uniformed firefighters from three years ago and would require the closing of two additional fire companies. The Fire Department's Staffing for Adequate and Emergency Response (SAFER) grant will continue to provide funding for 29 firefighting positions through the end of FY2013. In order to address the continuing challenges of funding the department, several proposals have been advanced to implement changes to the Firefighters' Retirement System which is currently enabled by state statute and local ordinances. A proposed local ordinance that would establish a new plan independent of state statutes was pending before the Board of Aldermen. If adopted, changes in the plan's benefits structure and other changes could be pursued with subsequent ordinances to reduce pension costs. Other



efforts were continuing at the state level. With no changes yet in place to affect FY2013 costs, all pension contribution payments have been budgeted in full.

In other areas of the Department of Public Safety, the Division of Corrections saw its inmate population rise significantly to average over 1,900 inmates per day at both the MSI and the City Justice Center combined. As a result of this increase in population, a net increase of 42 positions is being proposed, mostly in the form of Correctional officers with additional costs of approximately \$2.5M in salaries, supplies and contractual meal costs due to the increased head count.

### **Attractive Parks and Recreation**

While the operation of the City's new recreation center on the City's south side continues to be a success, the City was nearing the completion of a second recreation center on the City's north side, set to open by July 1, 2012. Both projects were made possible through the 1/8 cent sales tax for local parks funds which provides the funds for financing the debt issued to build the centers as well as operating subsidies where necessary. An additional \$150,000 is being proposed from these funds to support summer day camps and aquatic funds that have been recently reduced from community development block grant allocations. Elsewhere in the Parks Department and despite limited funding, the Parks Division will continue to maintain a two week cutting cycle for its seasonal turf maintenance crews during the crucial portions of the growing season and the Forestry Division which services vacant lots and buildings will maintain its goal of 4 vacant building and 8 vacant lot rotations from April to September to ensure both the appearance and desirability of these properties throughout the City.

### **Affordable Housing**

As in the previous two fiscal years, the FY2013 budget proposes an Affordable Housing Commission allocation of \$4.5M. This is \$0.5M less than the normal allocation. It is proposed that these funds would be made available for helping meet revenue shortfalls in the Local Use Tax Fund. The allocation for Building Demolition is likewise reduced by \$1.5M which will also be made available to assist with the budget gap. The reduction in available housing funds is to be targeted toward those funds typically allocated for development as opposed to social services networks. These funds will also continue to be supplemented with community development block grant funds that will be awarded and appropriated later in the fiscal year.

### **Efficient Transportation**

With the assistance of federal grant funding, work on major street and bridge improvements will be coming to fruition in FY2013. It is anticipated that the first phase of the Tucker Street project will be completed in the Fall of 2012 with the second phase to be completed in the Spring of 2013. Having been closed to traffic since



March, 2011, the Grand Avenue viaduct is scheduled for a partial reopening in June of 2012 with completion of the \$22M project scheduled by the end of the calendar year. Meanwhile, congestion mitigation and air quality control grant (CMAQ) funds will continue to fund improvements in traffic signal projects along major City thoroughfares such as Vandeventer, Lindell and Morganford. In the Street Division, due to a mild winter season, the Street Division will see a decrease of \$700,000, in its purchases of salt for the next fiscal year. Also within the Department of Streets, it is anticipated that by the end of FY2012, the Refuse Division will have distributed an additional 2,700 new blue recycling bins and over 5,000 roll out carts for recycling throughout City neighborhoods. In FY2013, \$500,000 is being allocated for the completion of the recycling bin purchases as well as for additional purchases of enforcement cameras. The continued emphasis on recycling has produced an added benefit of reducing the amount of municipal waste being disposed at the City waste facility. The budget for transfer tipping fee costs is expected to decline by \$500,000 in FY2013.

### **Citizenry of Good Health and Well Being**

There have been a number of changes within the City's Department of Health and Hospitals over the past year. In the area of Air Pollution Control, most of the air pollution regulatory activities have been assumed by the state of Missouri, and as a result the budget reflects a reduction of 18 positions from the grant fund that were vacated during this past fiscal year. The Animal Regulation Center plans on moving into a new facility by the beginning of FY2013 and will proceed with hiring a veterinarian and three veterinary technician positions to provide services at the new location. The Center will continue its partnership with Stray Rescue and Animal House for adoption of stray animals and a reduction in the euthanization rate in the City. The Health Division will also continue to enforce new food inspection ordinances enacted over the past year which expanded the range of inspections to include groceries to reduce the risk of food borne ailments. In the area of Communicable Disease control, the Health Division is in the process of developing a comprehensive HIV Community Planning Group to develop and implement a 5 year prevention plan. The Department also has plans to increase the number of health and wellness presentations to community groups, administer \$320,000 worth of grants related to lead remediation and lead poisoning prevention and seek to increase immunization rates.

### **Vibrant and Diverse Economy**

Economic development remains a crucial element in securing the jobs and business investment necessary to sustain a stable and diverse revenue base. Although much of the surge in development projects over the past decade has slowed in recent years, some significant developments are continuing and moving toward completion. Saint Louis University (SLU) plans to break ground later this year on a new state-of-the-art, \$80 million, 150,000 square foot Ambulatory Care Center on their Medical Center Campus in Midtown St. Louis. SLU will also invest over \$70 million to renovate an 11 story building and relocate their Law School in 2013



from the current location on their Midtown Campus to downtown St. Louis. This relocation will add 1,100 students, faculty and staff to downtown St. Louis and has already generated economic activity in the surrounding blocks in anticipation of the relocation. SLU will retain and repurpose the currently used facilities on its Midtown Campus for other growth needs. Barnes Jewish Hospital and Washington University recently announced their intent to invest over one billion dollars in medical, research, and support facilities improvements and expansions over the next 10 years. This investment will complement the \$200 million investment by CORTEX in research and office support facilities.

Last year saw several key retention/expansion projects in Downtown St. Louis including Stifel Nicolaus, Brown and James, Peabody Energy, Ralcorp and Gateway EDI. In each case the companies chose to remain Downtown, taking additional expansion space and creating new full time jobs. Last year was a good year in terms of new industrial development as Proctor and Gamble continued in the 2nd year of a planned 5 year, 150 million dollar investment. Other notable industrial companies that are expanding and creating new full time jobs include Henkel Consumer Products, Volpi Fine Foods, MFR Tire, Faultless Linen, M&L Foods and Butler Merchandising. St. Louis made enormous progress in efforts to support new business formation with the opening of the T-REX -- part technology business accelerator which is launching 24 businesses this year and part business incubator. Over 20 businesses in addition to those in the accelerator are now housed at T-REX after only 7 months of operation. As a result of demand, additional space has now been secured for expansion of the IT incubator and a new design incubator at T-REX.

### **Effective and Efficient Government**

The effort to provide services both effectively and efficiently is intensified when operating in an environment of tight budgetary constraints. The FY2013 Annual Operating Plan includes a number of items affecting the overall costs of government as well as efforts to keep these costs in check.

### **Employee Pay and Benefits**

The last across the board pay increase for City employees was in December, 2008. Since that time, the City has implemented layoffs and furloughs to help address the budgetary shortfalls brought on by the economic downturn. The proposed FY2013 Annual Operating Plan provides \$1.4M, or about 1% of payroll, for pay increases for non-uniformed City employees. Details for implementation of the increases are subject to final pay negotiations and approval of a City pay plan. Uniformed Police and Fire employees will resume matrix step increases that were frozen in FY2011. The impact of these increases is estimated at \$2.6M and \$0.9M for Police and Fire budgets respectively. The cost of health insurance for City employees is expected to rise 12.5% which is an increase of \$3M in all funds of which approximately \$2M is in the general fund. Finally, pension costs are budgeted at an increase of \$16.2M in all funds of which approximately \$14.3M is in the



general fund. The increasing cost of pay and benefits, particularly the rise in pension costs, will ultimately impact the ability to maintain staffing levels of police, fire and other employees with the impact on particular departments discussed further in this document.

**Other Budget Items**

Administrative offices in City government following reductions of the previous years will see flat budgets for the most part with increases restricted to pay and benefit costs discussed above. A number of exceptions in the General Government category include the Department of Personnel where the budget has been increased by \$500,000 to accommodate promotional testing for the Fire Department. The Mayor's office also includes \$50,000 as follow-up to the "smarter cities" initiative fostered by IBM in the previous year which looked at ways for making the various agencies of the City's criminal justice system more efficient and effective in reducing crime and promoting public safety. It is anticipated that these funds would facilitate the planning and implementation of three crime reduction strategies that have shown great promise in other communities and follow the IBM recommended model of communication and coordination between agencies. ITSA, the City's information services agency, will address some personnel needs as it converts a previously part time programming position to full time status and it assumes partial funding of a systems management position previously funded with block grant funds.

With four major elections scheduled in the next fiscal year, including a presidential election in November, a major increase in the County offices will be the increase in the Board of Elections budget which will rise by approximately \$1.6M.

The City's Equipment Services Division of the Board of Public Service purchases approximately 1.3M gallons of fuel annually to keep City service vehicles running. In FY2013, fuel costs are expected to rise another \$800,000 over the current year's \$4.0M budget. To foster greater incentives for fuel management and conservation, the Equipment Services Division has proposed budgeting the cost of fuel across departments rather than from the Equipment Services Division Budget. In FY2013, an internal service fund will be created solely to facilitate this change for the purpose of tracking and managing fuel purchases. In the past year, the Facilities Management Division has overseen the implementation of energy efficiency measures within municipal buildings. Funded mostly with grant funds, these measures have included replacing light fixtures as well as thermostats and other HVAC controls. While utility costs continue to rise as a function of utility rates as well as weather conditions, it is hoped that these efficiency measures will produce net energy savings over the long term.



**NEW REVENUES AND SERVICE FEES**

Part of the effort to bolster City revenues and maintain a balanced budget has involved a review of the City's fee structure and imposing fees where appropriate to recoup the cost of providing a service or adjusting fees which have not been adjusted for some time. A number of such fees were initiated in FY2011 and will continue to provide revenues in FY2013 and beyond.

**Refuse Collection - Update**

Unlike many municipalities, the City of St. Louis had not charged a service fee for refuse collection. The City provided twice weekly refuse pick-up, a once per week collection of yard waste, a once per month collection of bulk waste and the opportunity for additional trash disposal at the City's refuse transfer station. In FY2011, the City began imposing a collection fee of \$11 per month to recoup the cost of these services as well as to provide funds for an additional \$3M for Citywide recycling and collection enforcement equipment purchases. In the current fiscal year, the first full year of collections, this fee is expected to generate an estimated \$14.2M. The same amount is estimated in FY2013. An additional \$1M has been allocated in FY2013 to complete the purchases of recycle bin and enforcement camera equipment.

**EMS Revenues**

The City's Department of Public Safety completed the transfer of the billing function of the Emergency Medical Services division of the Fire Department to a private contractor in the third quarter of FY2012. Under the old system, EMS revenues were projected to total \$8.0M. Current revenue estimates for FY2013 total \$8.4M which, after taking into account the foregone costs of the collection personnel, is an increase of over 12% or approximately \$950,000.

**Other Fees**

Aside from Refuse, a number of other departments have either imposed new fees or updated existing fees in the past year. The City's Health Division had previously offset reductions in state funding for its Air Pollution monitoring program with local inspection fees, however with the state assuming this function in the current fiscal year, these revenues are no longer being collected. The food control section of the Health Division had implemented new codes regarding inspections in FY2011 and in FY2013, it is expected that this new fee revenue will continue to provide an additional \$600,000 annually.

**SPECIAL REVENUE REALLOCATIONS**

Despite some anticipated revenue growth in FY2012 and in addition to the expenditure reductions and new revenues already described, the FY2012 Annual Operating Plan will continue to rely on the reallocation of a



number of existing special revenues to offset the budget gap. In many instances, special funds are dedicated to supplement existing general fund services and so faced with a decline in these services, the reallocation of the supplemental revenues becomes a necessity. As in the past fiscal year, some of these reallocations, such as deferral of capital expenditures are intended to be temporary in nature while others may be more long term depending on fiscal circumstances.

**Reallocation of Capital Fund Revenues**

In the Capital Fund, the ½ cent sales for capital improvements is allocated by ordinance; 50% to Wards, 17% to Major Parks, 10% to Police, 3% to Recreation and 20% to Citywide projects. With only 20% for Citywide projects, the City's general fund contributes to the Capital Fund to meet the remaining balance of debt service obligations on City facilities and equipment. Of the ½ cent capital accounts, both the Citywide and Police accounts, as well as most of the Forest Park sub-account are restricted by fixed debt service commitments. Beginning in FY2011, an effective 25% of the ½ cent ward allocations and the remaining parks and recreation 1/2 cent allocations were reallocated to the Citywide account to offset the general fund's capital obligations. The proposed FY2013 annual operating plan will continue this reallocation of capital funds with respect to the Ward and Recreation accounts of about \$2.6M, while the Parks accounts will resume with their full allocations.

The remaining ward account allocation total of \$7.2M which despite the reallocation is an increase of approximately \$1.4M reflecting an increase in sales tax revenues received in the current fiscal year.

**Reallocation of Affordable Housing and Building Demolition Funds**

As previously discussed, the FY2013 budget proposes an Affordable Housing Commission allocation of \$4.0M or \$1M less than the normal allocation. These funds will be made available for helping meet previous revenue shortfalls in the Local Use Tax Fund. Similarly, the allocation for Building Demolition is proposed at \$1.5M, a reduction of \$1.5M from the normal allocation which will also be made available to assist with the budget gap. The reduction in available housing funds is to be targeted toward those funds typically allocated for development as opposed to social services networks. It is also proposed that \$500,000 of the \$1.5M in demolition funds be used to support the Building and Demolition fund board-up crews which have experienced a decline in building permit revenue support. Building Demolition funds will also continue to be supplemented with community development block grant funds that will be awarded and appropriated later in the fiscal year.

**Other Fund Reallocations**

Forest Park capital funds along with the other major City parks were spared any fund reallocations in FY2013. However, the general fund previously paid for utility costs of facilities in the park in the amount of \$590,000. The Forest Park Fund, which is funded with concessions and other revenues generated in the park assumed

## **SUMMARY AND OVERVIEW**

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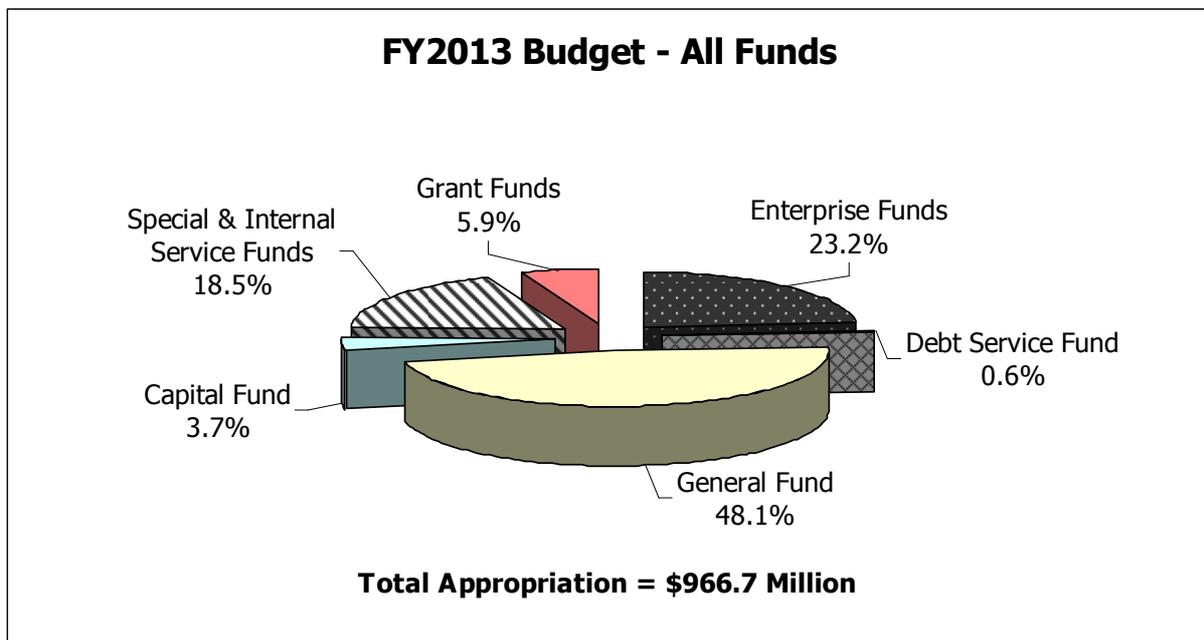


these costs in recent years and will continue to do so in FY2013. In FY2013, it is also proposed that \$335,000 in crime prevention funds from the ½ Cent Public Safety Sales Tax be utilized to support the Circuit Drug Court effort. The Drug Court is currently supported by general revenue and ARRA grant funds and the grant funded portion of this subsidy is expiring in the next fiscal year.

While some of these reallocations which were initiated in FY11 and continued into FY13 may be temporary in nature, other steps taken in this FY2013 Annual Operating Plan, including the proposed expenditure reductions in many areas of City government, new and improved ways to deliver certain City services coupled with new sources of revenue will remain essential components of ensuring sustainable and balanced budgets into the future.

### **FUND GROUPS**

The total proposed budget for FY2013 is \$966.7M 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 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 Local Use Tax proceeds, 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 \$464.8M, the FY2013 general fund budget is the largest of the City funding units. Of this total, the largest allocation under the general fund is for public safety at \$261.5M. Police services including police pension costs amount to \$143.5M. 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 \$21.0M, streets, traffic and refuse collection at \$36.2M, and general government and finance operations at \$29.6M. 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 \$55.8M. Debt service payments for large projects funded through lease arrangements are included in the general fund allocation in the amount of \$28.6M. Lease debt payments in FY2013 include the annual lease payments on the Scottrade Center debt and the Convention Center / Stadium and City Justice Center complexes. The remainder of the general fund budget can be categorized as paying for public service engineering services, maintenance and operations of public buildings, and fleet services.

**SPECIAL FUND OPERATIONS****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 budget in the amount of \$56.8M a 10% 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 FY2013, the Department of Human Services will administer a total of \$19.3M in grants related to services for the aging as well as HUD programs to end chronic homelessness. Combined with existing health grants, a total of \$31.6M in grant funds will be allocated for use by these two departments. With the pending expiration of ARRA grants from 2009, the Police Department anticipates a reduction through attrition of 31 officers beginning in October of 2012. Other ARRA grants expiring will impact funds for the Circuit Drug Court as well as a drug task force in the Circuit Attorney's office. In addition to the second year of a SAFER grant for funding 29 firefighters, the Fire Department will also receive \$800,000 in grants funding for communications systems. Public Safety grants overall are estimated to total \$11.6M in FY2013 a decline of \$1.7M from the previous fiscal year. 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 provide 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 funds such as the 1/2 Cent Public Safety Sales Tax Fund, and the Employee Pension Trust Fund. Other funds include the Local Use Tax Fund which will provide approximately \$29M in revenue in FY2013. Programs funded by the Local Use Tax include public health care services, building demolition, affordable housing development, police services, and neighborhood preservation efforts. In FY2013, the budget will also allocate \$10.9M in revenues from gaming operations and \$1.0M in gaming fund balances which will be used for capital improvements and the safety of the public visiting the riverfront. Special revenue funds also allocated in this budget include the Convention and Tourism fund, Assessment Fund, Communications Fund and other miscellaneous special funds for demolition of condemned buildings, and repair of sewer lines.

**Debt Service Fund**

The budget allocates \$5.7M in debt service payments on the City's outstanding general obligation debt. At the end of the current fiscal year, the City will have just under \$39M in general obligation debt outstanding. This outstanding debt relates to issues in 1999 for public safety building improvements and fire engine fleet



replacements as well as an additional issue in 2006 targeted for financing matching grants for street and bridge projects as well as floodwall repairs and for public safety communications systems.

**Capital Improvements Fund**

The Capital Improvements Fund budget allocates \$36.0M in funds dedicated to equipment purchases and capital improvements. The sources of capital funds include a dedicated 1/2 cent sales tax, a portion of a 1/10 cent sales tax dedicated to Metro Parks, a portion of the state gasoline tax, gaming admissions receipts, and proceeds from sales of City assets. The Capital Fund budget of \$36.0M, while continuing to defer some capital projects still reflects an increase \$1.1M from the previous year with the majority of these funds allocated toward payments on a variety of lease debt agreements. The capital budget includes a reallocation of \$2.6M in 1/2 cent sales tax funds to offset general fund debt payments on various existing City facilities and will see an increase of approximately \$1.3M in sales tax receipts as well as \$2.1M in projected balances due to receipts exceeding estimates in FY2012. The Capital Fund budget does provide approximately \$2.0M for various City Wide improvements including \$0.5M in repairs and renovations to the City's correctional facilities and \$1.0M to replace the City's payroll and accounting system.

**Enterprise Fund Operations**

The City's Water Division and the Airport are operated as enterprise funds in that expenditures related to operations of these departments are funded through revenues generated from their operations. In FY2013, the budgets for these two departments will total \$55.8M and \$168.5M 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 7% of the Water Division's budget or \$4.1M is devoted to retirement of revenue bonds issued for capital improvements to the divisions' two treatment facilities and an upgrade of the supporting infrastructure. With a budget of \$167.7M, 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. Approximately 47% 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 \$0.8M and \$44.0M respectively. In FY2013 a new internal service fund is planned for allocating the costs of fuel purchased by the City's Equipment Services Division to the various user departments. Total fuel costs are projected to total \$4.8M.



**SUMMARY**

In summary, the total budget appropriation for FY2013 is \$966.7M, a 3% increase compared to the previous fiscal year. The General Fund which serves as the main operating fund for funding major City services totals \$464.8M. This represents about 48% of the total amount or just under half of the total budget. City general funds are supplemented by a total of \$56.8M 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 ordinances or agreements. The FY2013 Annual Operating Plan is a continued effort to adequately allocate the resources necessary to maintain the City's many service needs. In an often challenging economic environment, these efforts in recent years have included cost reductions across most departments of City government, new and improved ways of delivering City services, new revenue proposals as well as reallocations of existing sources of revenue. In continuing these steps, the FY2013 Annual Operating Plan is emphasizing the preservation of core City services deemed most essential to residents, visitors and businesses alike and that the City's mission of pursuing and ensuring a high quality of life remains sustainable in the years to come.



**FY2013 Annual Operating Plan Highlights**

- \$1.4M for pay increases for City employees plus \$2.6M and \$0.9M respectively for resumption of matrix step increases for uniformed Police and firefighters
- Police Dept. to reduce uniform strength through attrition to 1,265 officers helping offset an expiring hiring grant and \$8.3M increase in pension costs
- Fire Department to continue attrition to 556 uniformed positions, a reduction of two additional companies, to help offset \$5.0M increase in pension costs
- \$3.0M increase in contributions to the Employee Retirement System
- \$3.0M increase in costs of employee health insurance for a rise of 12.5%
- \$500,000 in the Department of Personnel for Fire Department promotional testing
- \$50,000 increase in the Mayor’s Office for continuation of the “Smart Cities” initiative
- \$1.6M increase in costs of the Election Board for administering four elections including the Presidential election in November, 2012
- \$700,000 decrease in Street Division budget due to excess road salt supply following mild winter season
- \$500,000 in Refuse Division budget to continue purchases of recycling bins and anti-dumping enforcement efforts
- \$2.5M net increase in Corrections Division operations to accommodate average daily inmate population of 1,900 at City’s two detention facilities
- \$2.6M in reallocated ½ cent capital revenues to offset citywide capital debt service costs
- Capital improvements budget of \$36M an increase of \$1.1M from previous fiscal year
- Continued reallocation of \$0.5M in Affordable Housing and \$1.5M in Building Demolition funds to assist in bridging budget gap.
- \$200,000 increase in operations of Animal Regulation Center in anticipation of move to new facility
- \$3.3M reduction in of Airport budget primarily through elimination of 18 vacant positions
- \$330,000 increase in fleet maintenance and repair contracts and supplies of Equipment Services Division
- \$0.8M increase in fuel costs with costs to be distributed among departments in an effort to promote efficiency
- Net decrease of 135 positions in all funds



## 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. Also included is information regarding the City budget process, vision and goals.

**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 FY2013 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, trends in personnel, etc. A glossary of key terms and acronyms is provided for the convenience of readers. Also included are selected demographic, social and economic statistics and indicators.



**BUDGET OVERVIEW**

**FY2013 ANNUAL OPERATING PLAN**

This section presents summary information on the FY2013 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 FY2013.

**ECONOMIC OUTLOOK**

**U. S. Economic Outlook**

The U.S. Bureau of Economic Analysis reported an increase in the annual rate of growth of the real gross domestic product of 3.0% in the fourth quarter of 2011. This continues a series of recent reports indicating growth in the national economy, although the pace of growth has remained modest in the years since the recession ended. Likewise, the Bureau of Labor Statistics reported that non-farm payroll employment increased by 120,000 jobs in March, 2012, somewhat off the pace of previous months, and that the national unemployment rate has declined to 8.2%. This has been a gradual improvement over the past year or so, but

<b>Key Economic Indicators</b>	
<b>Change in U.S. GDP 4<sup>th</sup>Q'11</b>	<b>+3.0%</b>
<b>Change in CPI 12 mos. ending February, 2012</b>	<b>+2.9%</b>
<b>Unemployment</b>	
<b>U.S. (Mar'12)</b>	<b>8.2%</b>
<b>Missouri (Feb'12p)</b>	<b>7.4%</b>
<b>City (Jan'12p)</b>	<b>9.6%</b>
Source: U.S. Bureau of Labor Statistics	

remains high by historical standards and some of the improvement can be attributable to recent declines in the size of the workforce. Most recent growth in economic activity has been attributed to positive growth in inventory investment and consumer spending for durable goods. Meanwhile, continued reductions in spending by state and local governments and ongoing struggles in the housing sector have contributed to the lag in growth. Reports of consumer price increases over the past twelve months accelerated somewhat at 2.9%

with much of the recent rise attributed to increases in the cost of oil and gas. However, the sentiment from the Federal Reserve is that longer term inflation expectations remain stable. In its recent release regarding current monetary policy, the Federal Open Market Committee of the Federal Reserve resolved to "maintain a highly accommodative stance for monetary policy" with the effort geared toward supporting stronger economic growth while ensuring that inflation remains in check. Consensus forecasts of the national economy cite real GDP growth for 2012 in the 2-2.5% range with slightly higher projections for 2013. Unemployment is expected to remain around the 8% level through the end of the calendar year.



### **Missouri Economic Outlook**

The State of Missouri cited U.S. Bureau of Labor reports noting a net gain of 1,400 jobs for the 12 month period ending in November, 2011. While household data was suggested to indicate greater gains, the underlying message was that the recent years' trend of job losses had been reversed although gains were coming at a slow pace. The Bureau of Labor Statistics reports the state's unemployment rate for February, 2012 at 7.4% down two percentage point from the same time last year and now under the national rate which for February was 8.3%. The growth in personal income was reported to be slowing somewhat in the third quarter but exports continued to be a bright spot. Economic activity for the state is projected to increase more steadily over the next eighteen months, with continued growth from durable goods producers and slow but steady improvement in job growth going into 2013.

### **City of St. Louis as Economic Center**

The City of St. Louis is at 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 2.8M 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. In spite of the economic climate, new investment is still occurring in the City.

Saint Louis University (SLU) plans to break ground later this year on a new state-of-the-art, \$80 million, 150,000 square foot Ambulatory Care Center on their Medical Center Campus in Midtown St. Louis. SLU will also invest over \$70 million to renovate an 11 story building and relocate their Law School in 2013 from the current location on their Midtown Campus to downtown St. Louis. This relocation will add 1,100 students, faculty and staff to downtown St. Louis and has already generated economic activity in the surrounding blocks in anticipation of the relocation. SLU will retain and repurpose the currently used facilities on its Midtown Campus for other growth needs. Barnes Jewish Hospital and Washington University recently announced their intent to invest over one billion dollars in medical, research, and support facilities improvements and expansions over the next 10 years. This investment will complement the \$200 million investment by CORTEX in research and office support facilities.

Last year saw several key retention/expansion projects in Downtown St. Louis including Stifel Nicolaus, Brown and James, Peabody Energy, Ralcorp and Gateway EDI. In each case the companies chose to remain Downtown, taking additional expansion space and creating new full time jobs. Last year was a good year in terms of new industrial development as Proctor and Gamble continued in the 2nd year of a planned 5 year, 150



million dollar investment. Other notable industrial companies that are expanding and creating new full time jobs include Henkel Consumer Products, Volpi Fine Foods, MFR Tire, Faultless Linen, M&L Foods and Butler Merchandising. St. Louis made enormous progress in efforts to support new business formation with the opening of the T-REX -- part technology business accelerator which is launching 24 businesses this year and part business incubator. Over 20 businesses in addition to those in the accelerator are now housed at T-REX after only 7 months of operation. As a result of demand, additional space has now been secured for expansion of the IT incubator and a new design incubator at T-REX.

**City Economic Outlook**

The March, 2012 report of the St. Louis Federal Reserve indicated continued economic expansion for the St. Louis region albeit at a rate that has been lagging the nation as a whole. Residential real estate activity was cited to be weaker from a price standpoint but was stronger in terms of building permits compared to the previous year. The unemployment rate in the City as reported by the Bureau of Labor Statistics was at a seasonally unadjusted 9.6% in January, 2011 or about 1.8% lower than the same time a year ago. While the rate of unemployment has shown improvement in recent months it is anticipated to decline slowly as the national job picture improves. Retail sales as indicated by sales tax receipts and boosted by such events as major league baseball's World Series in the fall of 2011, posted successive quarterly gains through the first three quarters of FY12 and were up a healthy 11% year to date. Meanwhile, payroll spending continued to show positive gains of over 2% through the third quarter of FY12. While prospects for the economic recovery continue to improve, the continued high rate of unemployment and sluggish growth in the housing and commercial real estate markets will remain as constraints on overall growth in the coming fiscal year.

**GENERAL FUND OVERVIEW****Sources of Funds**

General fund revenues for FY2013 are forecast at \$464.8M, an increase of 1.8% over the current year's revised estimate of \$456.7M. Revenue growth projections for most major tax sources are expected to grow collectively by approximately 1-2%, after adjusting for several one-time events that boosted revenue in FY2012. Sales tax receipts for instance, after a strong showing in the prior year and deducting for such events as last fall's major league baseball playoffs, are expected to decline in the coming year. Earnings tax receipts, benefiting from some \$2.5M in one-time receipts in FY2012, are projected to maintain underlying growth of approximately 2% but show only a 0.5% gain for the fiscal year by comparison. Other revenues, such as property tax receipts are on track to post declines in the current fiscal year of just under 2% and are projected to show only minor gains from a lower base in FY2013. Franchise utility taxes and departmental receipts are



projected to increase approximately 4% collectively. These estimates reflect an assumption of continued growth in the national and local economies although this growth remains at a constrained pace.

**Earnings and Payroll Tax**

The Earnings tax, the largest single revenue producer, has continued to show a positive growth trend resumed in the previous fiscal year. Individual withholding taxes were up 2.6% through third quarter of FY2012, suggesting that payrolls have stabilized to some extent. Corporate receipts, however, have shown signs of moderation after displaying particularly strong growth in the previous year. These receipts which represent about 15% of total earnings tax revenues were up less than 1% through the third quarter. Changes in processing times and the fact that most corporate returns are filed in the fiscal fourth quarter will create some variability in these results. Revenues in FY2012 are also expected to benefit from \$2.5M in receipts accrued from previous years. While underlying Earnings tax receipts in FY2013 are projected to increase 2.2%, the actual year over year increase is projected at 0.5% after including the one-time revenue. The Payroll tax, with a slightly different base that is more heavily weighted toward the private sector, has likewise shown continued growth of about 1.9% through the end of the third quarter with growth expected to more closely follow the earnings tax trend in FY2013.

In November, 2010, voters in the State of Missouri approved a proposition requiring that those cities in the state with an existing earnings tax submit the tax to a retention vote every five years. If not successfully passed, the earnings tax would be phased out over a ten year period. City voters approved the first of these retention votes in April, 2011 with an 88% approval rate.

**Property Tax**

As a result of the 2011 reassessment, the City saw its overall assessed value decline by about 4% to approximately \$4.2 billion. On going weakness in the housing and in particular the commercial real estate market have furthermore led to an increase in the number of challenges to assessed values and a decline in real property tax revenues in the past year. Through the third quarter of FY2012, real property tax receipts had shown a decline of 2.1%. Personal property receipts on the other hand were nearly flat at -0.2% for the year. While the City's property tax levy remains below its statutory limit and thus it can continue to be adjusted to make up for declines in valuation, continued delays in the recovery to the real estate market may serve as a constraint on growth in property tax receipts. In FY2013, with little to no growth in values and only adjustments for inflation, real property tax receipts are projected to increase 1% for the year. Personal property tax receipts are projected to see a similar increase.

**Sales Tax**

Sales tax receipts put in a particularly strong performance in FY2012, rising 11% through the fiscal third quarter. This performance was aided in part by events such as baseball's major league's playoffs in the fall of 2011 and continued growth in the third quarter suggests the mild winter also contributed to consumer spending. Historically, the sales tax has consistently been more vulnerable to declines in economic activity and the long term growth rate has remained below 1% per year. The sales tax estimates for FY2013 assume underlying growth to revert to the norm of just under 1% for the year. After adjusting for the increases due to the extraordinary events in FY2012, sales tax revenues are projected to show a decline of 2.7% in FY2013.

**Intergovernmental Revenues**

Revenues from the state of Missouri representing the city's share of state automobile sales taxes have continued to recover in FY2012 where receipts are expected to finish the year up slightly at \$2.9M. Gasoline tax revenues which are based on a statewide tax and ultimately distributed to local government units typically does not show much growth from year to year and actually showed a decline of 3% in FY2012. Receipts are expected to remain flat at \$9.5M in FY2013. Receipts from the state for prisoner reimbursements declined to \$4.7M in FY2012. These revenues are based on the current state reimbursement rate of \$19.58 per day which remains far less than the actual cost of holding inmates at the City's two detention facilities. While the inmate population at the City's detention facilities increased significantly over the past year, the lag time in cases being fully processed through trial is not expected to fully impact revenues until FY2013. Prisoner per diem reimbursements are projected at \$6.4M in FY2013.

**Franchise Utility Taxes**

The largest tax of the franchise tax category is the tax on gross receipts from sales of electricity. In FY2012, where for a second successive season, cooling degree days remained elevated, receipts were on track to rise 3.3% for the fiscal year. While Ameren U.E. has petitioned for another increase in the coming fiscal year this request has yet to be approved. Given this uncertainty, receipts are projected to remain flat in FY2013. The decline in natural gas rates along with a mild winter saw a decline in heating demands and with it, gross receipt taxes on natural gas are on track to decline by approximately 16% by the end of the fiscal year. While rates are projected to remain depressed in FY2013, a return to a more normal heating season can be expected to receipts recover somewhat. Receipts are projected to rise over 6% in the coming fiscal year. Gross receipts revenues from sales of water in FY2012 are expected to grow only slightly in the coming fiscal year while Airport gross receipts tax payments are projected to grow 3%.

**Tourism and Amusement Taxes**

After getting off to a slow start in the fiscal year, both restaurant and hotel tax receipt totals have both shown healthy increases in the past fiscal year. Restaurant tax receipts were up 6.0% through the third quarter of the fiscal year with hotel tax receipts rising by 11.4% over the same period. New properties entering the market as well as some of the same events contributing to sales tax receipts have helped boost returns in the current fiscal year. Projections for FY2013 have restaurant and hotel tax receipts rising a more modest 1.5% and 1.0% respectively. An additional \$700,000 in receipts that have accumulated in the Convention and Tourism and Sports Facility trust funds from hotel and restaurant receipts over the past year will also be transferred into general revenue. Amusement tax revenues declined by nearly 17% in the current fiscal year. This decline reflects the receipt in the prior year of some residual receipts from events at the Scottrade Center which have since been eliminated under the Peabody Opera House development agreement. In FY2013, amusement tax receipts are projected to decline an additional 5% to a total of \$1.5M, as the NFL football Rams will play one fewer home game in the upcoming football season.

**Other License Fees**

Cigarette taxes which have a historical trend of decline had actually increased 2.8% through the third quarter of FY2012. The increase is not expected to form a new trend however, with receipts projected to continue their decline into the next fiscal year at about 2% to total \$1.6M. The largest category of license fees remains the graduated business license (GBL). The previous fiscal year saw GBL receipts decline by an additional 3.5% to total \$7.0M. Given the timing of receipts, mostly in May and June, results for the current fiscal year are somewhat tentative, however estimated receipts are expected to show some improvement at \$7.4M pending a stronger recovery in the job market.

**Departmental Receipts**

Revenues derived from service fees and fines collected by various City Departments were up approximately 5% through the third quarter of FY2012 due primarily to the first full year's collection of the City's new refuse collection fee. With receipts now estimated to total \$14.3M in FY2012, these receipts are the largest of a number of new revenue initiatives instituted in FY2011 to address the significant budget gap. In FY2013, departmental receipts are projected to increase by 5% led in part by an estimated \$1.0M in accumulated Circuit Court fees which are in the process of being released from the Circuit Clerks office. Despite the continued sluggishness in the housing market, a number of commercial developments are expected to boost building permit revenue by \$600,000 over revised FY2012 estimates. Other increases are anticipated in EMS revenues where the billing operation has been shifted to a private contractor and in prisoner housing where FY2012 receipts saw a dip in revenues from federal prisoner detention payments. An important component of the effort to address the projected budget gap for FY2011 and continuing into FY2012 was to review the



existing fees that departments charge for various City services. Since these fees do not necessarily grow with inflation, over time they are prone to fall behind the costs of providing the services they are designed to capture. It will be necessary from time to time to update the City's fee structure so that these services remain adequately supported in the future.

## **USES OF FUNDS**

The FY2013 general fund budget is proposed at \$464.8M, an increase of 3.3% from the budget for FY2012. The following are some of the highlights of the proposed general fund budget and methods for addressing the required balance between revenues and expenditures.

### **Employee Pay and Benefits**

Approximately 75% of the general fund budget is related to salary and benefit costs of employees. Recent budgets therefore have necessarily included reductions in the City workforce as well as measures to offset the rising costs of pensions and other benefits. The FY2013 proposed general fund budget includes a net reduction of 89 positions and accommodates increases in the costs of pensions and health benefits as well as a pay increase for City employees equivalent to 1% of payroll and matrix step increases in salaries for police and firefighters. In FY2013, health insurance costs are projected to rise 12.5% or close to \$2M and the general fund share of the costs of the City's three pension systems will increase by a total of \$14.3M. There have been several proposals to address the rising pension costs in particular. The most prominent of these has focused on the Firefighters' Retirement System which is currently enabled by state statute and local ordinances. A proposed local ordinance that would establish a new plan independent of state statutes was pending before the Board of Aldermen. If adopted, changes in the plan's benefits structure and other changes could be pursued with subsequent ordinances to reduce pension costs. Other efforts were continuing at the state level.

With no changes yet in place to affect FY2013 costs, all pension contribution payments have been budgeted in full. Reductions in the uniformed firefighting strength through attrition will continue to be employed to help offset these rising costs. The Police Department will likewise be implementing steps to offset the costs of their pension increases in FY2013.

### **Police and Public Safety**

The Police Department and other departments of Public Safety represent about 56% of the total general fund budget. The Police Department at \$143.5M in operating and pension costs represents approximately 31% of the budget and is the largest component unit of Public Safety. In FY2013, the Police Department will begin to see the winding down of a hiring grant for 50 officers received as part of the American Recovery and Reinvestment Act (ARRA) of 2009. The first of these grant hiring funds for 31 officers will expire in October of



2012 with the remaining funds for 19 officers to expire at the beginning of FY2014. Through attrition it is anticipated that the Police Department will reduce its uniformed strength to 1,265 officers by the end of FY2013. The Fire Department will be entering the second year of funding from a Staffing for Adequate Fire and Emergency Response (SAFER) grant, which will provide \$1.7M in funding for 29 firefighters over the next fiscal year. Meanwhile with continued changes in scheduling and availability and an effort to offset rising pension costs, the Fire Department budget assumes continued attrition to result in an overall uniformed strength of 556 firefighters by the end of the FY2013. This would be a total reduction of 75 firefighters from the previous authorized strength of 631 uniformed firefighters from three years ago and would require the closing of two additional fire companies.

Another large budgetary increase in the Department of Public Safety is in the Division of Corrections which over the past year has seen the total daily population at the City's two detention facilities increase to an average of over 1,900 per day. The FY2013 budget anticipates continued operations with a census population of inmates at both the City Justice Center and Medium Security Institution hovering around this 1,900 total. This rise in inmate population will require an increase in staffing of 42 positions as well as increases in supplies and contractual meals and medical costs. Excluding the health and pension costs discussed earlier, the total cost of Correction Division operations are budgeted to increase by approximately \$2.5 million.

### **Judicial Offices and County Offices**

With four major elections scheduled in the next fiscal year, including a presidential election in November, a major increase in the County offices will be the increase in the Board of Elections budget which will rise by approximately \$1.6M. The Circuit Court offices including Juvenile Detention have eliminated a total of 13 vacant positions mostly at the Juvenile Division. The expiration of ARRA grant funding for the Circuit Drug Court has resulted in an increase in required local funding. The additional \$335,000 is being proposed to be funded with special funds allocated to crime prevention and thus the general fund subsidy remains unchanged.

Otherwise, the offices of the City Courts proposes to seek contractual arrangements to manage several of its accounting and management functions and will see a net reduction of 3 positions as a result.

### **City Wide Accounts**

City-Wide Accounts refers to those items that are not department specific. These include payments for debt service on the outstanding debt of the City's convention center as well as payments to the Capital fund for other existing lease debt obligations. With the assistance of continued reallocations in ½ cent sales tax revenues within the capital fund as well as other revenue sources the City's general fund debt obligations which would otherwise have increased by approximately \$5M, will rise a more modest \$2.0M to a total of \$28.6M in FY2013. Otherwise most other city wide accounts will remain fixed at previous fiscal year levels.



**Parks Department**

In the Department of Parks, Recreation and Forestry, the number of full time positions will remain the same as the current fiscal year. Funds for per performance seasonal employees have been reduced by \$100,000 and \$25,000 for the Forestry and Parks Divisions respectively. The Forestry Divisions plans to maintain its schedule of service rotations for vacant building and lots to 4 and 8 respectively during the growing season subject growing season conditions. Parks Division maintenance schedules will likewise remains unchanged. The City's subsidy toward Tower Grove Park has been increased slightly to \$700,000 or about the same change in percentage terms as the cost of the Parks Department.

**Street Department**

The City Refuse Division of the Department of Streets will be implementing the third year of its \$3M recycling and enforcement program. The funding for these efforts was made possible through collection of the refuse collection fee. It is anticipated that by the end of FY2012, the Refuse Division will have distributed an additional 2,700 new blue recycling bins and over 5,000 roll out carts for recycling throughout City neighborhoods. In FY2013, \$500,000 is being allocated for the completion of the recycling bin purchases as well as for additional purchases of enforcement cameras. The continued emphasis on recycling has produced an added benefit of reducing the amount of municipal waste being disposed at the City waste facility. The budget for transfer tipping fee costs is expected to decline by \$500,000 in FY2013. Elsewhere in the Department of Streets, the Street Division will see a decrease of about \$700,000 in funds needed to replenish its road salt supply after experiencing a mild winter season.

**Health and Human Services**

The Health and Human Services departments 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.

**Board of Public Service**

The Board of Public Service has responsibility for providing engineering services as well as maintaining and servicing the City's public buildings and rolling stock fleet. The City's Equipment Services Division of the Board of Public Service purchases approximately 1.3M gallons of fuel annually to keep City service vehicles running. In FY2013, fuel costs are expected to rise another \$800,000 over the current year's \$4.0M budget. To foster greater incentives for fuel management and conservation, the Equipment Services Division has proposed budgeting the cost of fuel across departments rather than from the Equipment Services Division Budget. In FY2013, an internal service fund will be created solely to facilitate this change for the purpose of tracking and managing fuel purchases. In the past year, the Facilities Management Division has overseen the implementation of energy efficiency measures within municipal buildings. Funded mostly with grant funds,



these measures have included replacing light fixtures as well as thermostats and other HVAC controls. While utility costs continue to rise as a function of utility rates as well as weather conditions, it is hoped that these efficiency measures will produce net energy savings over the long term.

**General Government and Finance**

Notable items among the general government and finance departments include a \$500,000 increase in the budget for the Department of Personnel to accommodate promotional testing for the Fire Department. The Mayor’s office also includes \$50,000 as follow-up to the “smarter cities” initiative in the previous year which looked at ways for making the various agencies of the City’s criminal justice system more efficient and effective in reducing crime and promoting public safety. It is anticipated that these funds would facilitate the planning and implementation of three crime reduction strategies that have shown great promise in other communities and follow the IBM recommended model of communication and coordination between agencies.

These efforts of expenditure reductions and targeted investments as well as the utilization of new sources of revenue and revenue reallocations contained within this annual operating plan are designed to produce a general fund budget that while preserving core City services remains balanced both in the next fiscal year as well as into the future.

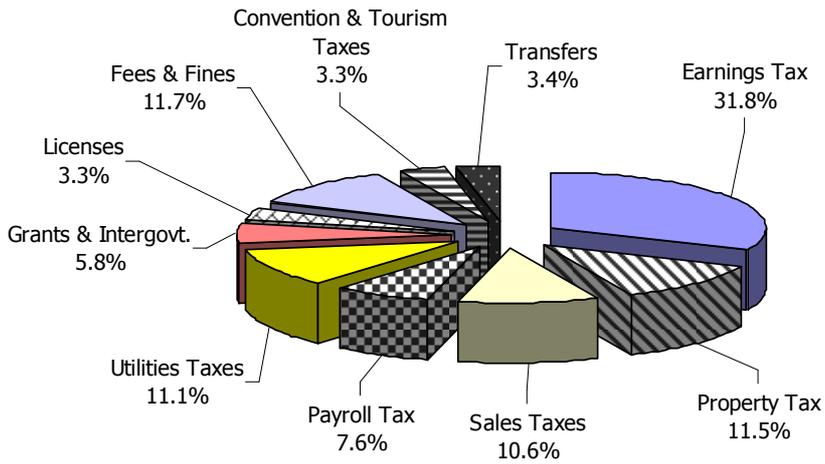


**FY2013 General Fund Budget Highlights**

- \$1.4M for pay increases for City employees plus \$2.6M and \$0.9M respectively for resumption of matrix step increases for uniformed Police and firefighters
- Police Dept. to reduce uniform strength thru attrition to 1,265 officers helping offset an expiring hiring grant and \$8.3M increase in pension costs
- Fire Department to continue attrition to 556 uniformed positions, a reduction of two additional companies to help offset \$5.0M increase in pension costs
- \$1.7M increase in contributions to the Employee Retirement
- \$2M increase in costs of employee health insurance for a rise of 12.5%
- \$2.0M increase in debt service payments through City Wide Accounts
- \$500,000 in the Department of Personnel for promotional testing for the Fire Department
- \$50,000 in the Mayor's Office for continuation of the "Smart Cities" initiative
- 1.6M increase in costs of the Election Board for administering four elections including the presidential election in November, 2012
- \$700,000 decrease in Street Division budget due to excess road salt supply following mild winter season
- \$500,000 in Refuse Division budget to continue purchases of recycling bins and anti-dumping enforcement efforts
- \$2.0M in replacement purchases of Refuse truck fleet
- \$500,000 reduction in anticipated costs of refuse tipping fees due to decline in waste and increase in recycling efforts
- \$2.5M net increase in Corrections Division operations to accommodate average daily inmate population of 1,900 at City's two detention facilities
- \$330,000 increase in fleet maintenance and repair contracts and supplies of Equipment Services Division
- \$0.8M increase in fuel costs to total of \$4.8M, with costs to be distributed among departments in an effort to promote efficiency
- Net decrease of 89 general fund positions

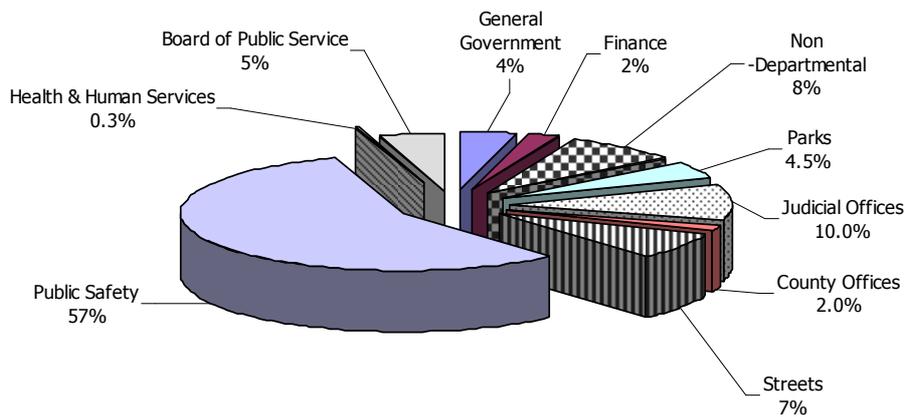


### FY2013 General Fund Revenues



**Total General Fund Revenues = \$464.8 Million**

### FY2013 General Fund Budget by Department



**Total General Fund Budget = \$464.8 Million**

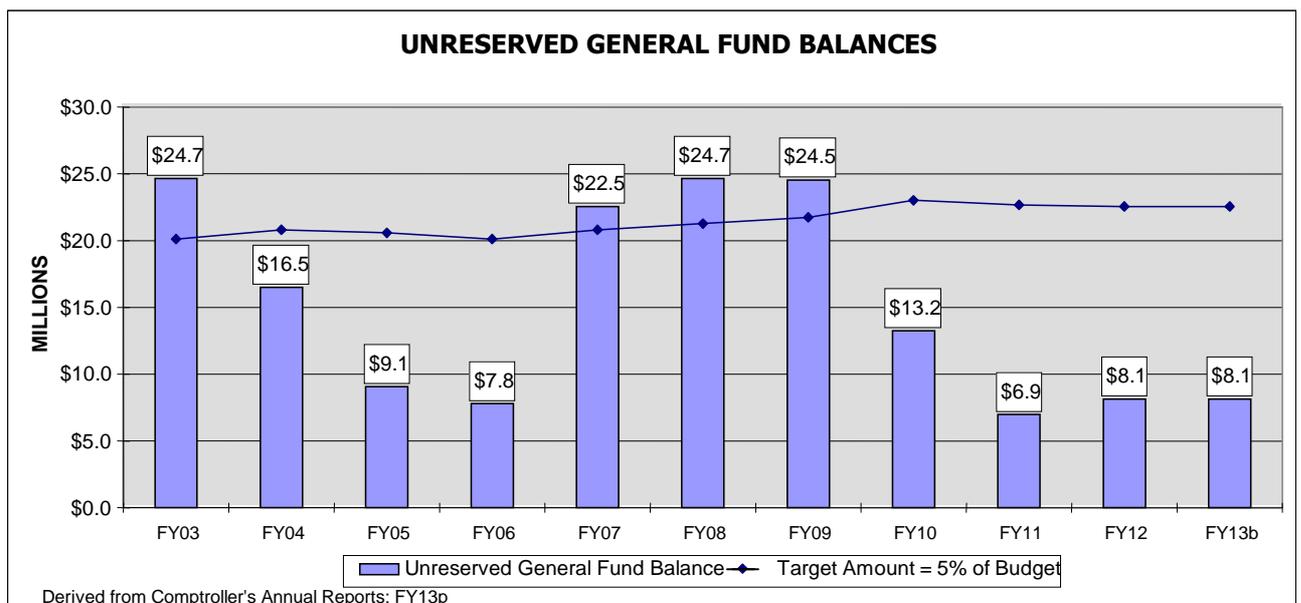


## PROJECTED OPERATING RESULTS

### GENERAL FUND

The adjacent table presents the projected general fund operating results for FY2013. The proposed general fund appropriation is balanced at \$464.8M and does not rely on any draws from the unreserved general fund balance. In recent years due to budget shortfalls, the unreserved balance has fallen below its target amount of 5% of the budget. A low unreserved balance makes the budget particularly susceptible to economic downturns. Current fiscal policy provides that 1/2 of any surplus at the end of the fiscal year be allocated to the Capital Improvements Fund with the remainder to be applied toward the unreserved fund balance. Due to a small surplus at the end of FY11, \$1.3M accrued to the fund balance. It remains a goal to continue to restore this reserve to its target amount.

FY2013	
General Fund Projected Operating Results	
Estimated Revenue	\$464,796,210
General Fund Appropriation	464,787,781
Operating Balance	<u>\$ 8,429</u>



Target Amount = 5% of Budget



## OTHER FUNDS

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.

### Special Funds

In the Special Funds category, Local Use Tax revenues continued to recover from the significant declines experienced over the past few years with deposits to the **Local Use Tax Fund** expected to show an increase of about 5% in FY12. Total receipts are estimated at \$29.0M and are projected to remain at that level in FY2013. Previous year's declines in use tax receipts has had an impact on the general fund budget as more of the burden of services funded with excess use tax funds depends upon general revenue support. In FY2013, utilizing an the increase in use tax receipts funds, appropriations in the Local Use tax fund will increase by \$6.4M. Of this amount, approximately \$3.6M is estimated to come from receipts projected to have accrued by the end of the current fiscal year. With an increase in challenges to real property assessments the costs of the Assessor's office are projected to increase by approximately \$300,000. Reimbursements from the state as well as a continued \$1.6M subsidy from the general fund to the **Assessment Fund** are expected to be sufficient to fund these costs. Special fund revenues for **Lead Remediation and Building Demolition Funds** have declined in recent years due to declines in building permit activity. In FY2012, it is anticipated that Affordable Housing Funds will supplement the Lead Remediation effort to help mitigate this shortfall. As to Building Demolition, it is proposed that in FY2013, \$500,000 in local use tax funds allocated for demolition be utilized to fund board up crews to prevent any additional deficits from accruing to the fund. It is estimated that even with the additional funding a deficit exceeding \$2.5M will remain in the demolition fund pending a recovery in building permit activity. In FY2012, **Gaming Fund** revenues are projected to end the year with a modest decline of close to \$300,000 to total \$10.9M. These revenues include the payment of \$1M per year as part of the development agreement entered into between the City and Pinnacle Casinos. Despite the decline, the total gaming fund appropriation will increase by approximately \$800,000 in FY2013, reflecting the expenditure of a previous fund balances as well as a new slightly lower revenue base.



**Enterprise Funds**

In the Enterprise Funds, the **Water Division** continues to see increases in the cost of water production while at the same time many large users have reduced consumption. Recent years' increases in water rates have improved the revenue outlook although overall revenues continue to remain flat. The budget for the Water Division in FY2013 will increase by \$3.0M or 5.7%. Efforts will continue to focus on reducing operating costs so as to minimize the need for future rate increases. The budget for the **Airport** at \$168.5M is a reduction of \$2.8M or 1.63%. The Airport budget reflects the reduction of 18 positions and the Airport is supplementing its normal revenues with a draw of \$13.7M in rate mitigation reserves.

With sales tax receipts in FY2012 projected to exceed estimates, the **Capital Fund** budget, which receives a major portion of its revenues from the ½ cent capital sales tax and the 1/10 cent Metro Parks sales tax, will include approximately \$2.1M in beginning balance amounts in FY2013.

**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 \$320M. These projects will be funded through a combination of local, state and federal funds. Over the five year period, an estimated \$221M 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 FY2013 Capital Budget funds the first year of the plan with a recommended appropriation of \$36.0M. This is an increase of \$1.1M from the prior year. Given the significant challenge in balancing the City's general fund budget, a total of \$2.6M in ½ cent capital sales tax revenues from ward, major parks and recreation center accounts is proposed to be reallocated to offset existing debt payment obligations of the general fund. An additional \$2.6M in debt service payments will be offset with available bond funds that have been released but remain restricted for debt service purposes. Other revenues supporting the capital budget include \$6.7M from projected gaming revenues, \$1.5M in courthouse restoration fees, \$630,000 in gasoline tax revenue and \$350,000 in projected proceeds from the sale of miscellaneous City assets.

Capital expenses planned for FY2013 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.



**Ward Improvements - \$7.2M**

Each of the City's 28 wards will be allocated \$258,392 in FY2013 ½ cent sales tax revenues. With the previously mentioned reallocation and in addition to projected beginning balances, this represents 75% of a normal year's allocation for sales tax revenue. These funds will be allocated for projects such as neighborhood park improvements, street resurfacing, sidewalk replacement, and refuse container replacement. Actual projects are recommended by the ward alderman subject to approval by the Board of Estimate and Apportionment.

**Parks and Recreation Centers - \$5.1M**

The City's six major parks, Forest Park, Tower Grove, Carondelet, Fairgrounds, O'Fallon and Willmore will share \$3.9M in ½ cent sales tax and metro parks improvement tax funds. Planned projects include roadway repairs, equipment replacement and improvements to playgrounds. Of this total Park allocation, \$1.1M in Metro parks funds will be allocated to neighborhoods parks for similar capital improvements.

**Facility Improvements - \$17.4M**

Funds categorized as being for facility improvements will service previously incurred debt for construction and renovations of several City facilities. Major facilities include the City Justice Center, Civil Courthouse and Juvenile Detention Center as well as the renovated City building at 1520 Market St. In FY2013, aside from existing debt obligations, approximately \$0.5M is budgeted for repairs and improvements at the City's Correctional facilities and \$100,000 is included as a grant match share for work on the TIGER III, Arch Connector project.

**Equipment Replacement - \$4.0M**

\$4.0M has been allocated to service debt payment requirements of existing rolling stock lease agreements necessary to replace vehicles in such areas as refuse collection, street cleaning, and animal regulation functions. In FY2009, a line of credit was obtained and has been used for a replacement of rolling stock up to a pre-set credit limit.



## 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 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.

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.

**FY13 REVENUE SUMMARY - ALL FUNDS** (in millions)

	<b>FY11 Actual</b>	<b>FY12 Revised</b>	<b>FY13 Budget</b>	<b>% Change FY12-13</b>
<b><u>General Fund</u></b>				
Earnings Tax	\$141.6	\$147.0	\$147.8	0.5%
Property Tax	53.9	52.9	53.5	1.0%
Sales Tax	46.0	50.9	49.5	-2.7%
Payroll Tax	33.7	34.5	35.2	2.0%
Franchise (Utilities) Taxes	57.4	50.3	51.6	2.6%
License Fees	15.0	15.0	15.1	0.9%
Grants & Intergovernmental Revenues	25.8	24.7	26.7	8.1%
Department User Fees and Fines	50.5	51.6	54.4	5.4%
Transfers	29.1	29.9	31.0	3.9%
	<hr/>	<hr/>	<hr/>	
	452.9	456.7	464.8	1.8%
<b><u>Special Revenue Funds</u></b>				
Property Tax	2.0	1.8	1.9	6.2%
Franchise (Utilities) Taxes	5.1	5.1	5.1	0.4%
Local Use Tax	27.7	29.0	29.0	0.0%
Sales Tax	20.8	22.9	22.2	-2.7%
Other Taxes	16.1	16.4	15.7	-4.0%
Grants & Intergovernmental Revenues	90.8	76.1	69.7	-8.5%
Department User Fees and Fines	24.4	23.6	24.1	2.2%
Transfers	3.5	3.0	3.2	5.0%
Fund Balances and Other Resources	16.1	8.4	7.0	-16.5%
	<hr/>	<hr/>	<hr/>	
	206.5	186.2	177.9	-4.5%
<b><u>Debt Service Fund</u></b>				
Property Tax	6.5	5.7	5.7	0.2%
<b><u>Capital Improvement Funds</u></b>				
1/2 Cent Sales Tax	16.7	18.5	17.9	-3.5%
Metro Parks Sales Tax	1.5	1.7	1.7	-3.5%
Grants & Intergovernmental Revenues	0.6	0.6	0.6	0.0%
Department User Fees and Fines	1.4	1.4	1.5	7.1%
Transfers	6.1	9.8	11.7	19.6%
Other Resources	3.2	0.6	0.6	0.0%
Balances / Surpluses Previous Years	0.0	1.2	2.1	75.4%
	<hr/>	<hr/>	<hr/>	
	29.5	33.8	36.0	6.5%
<b><u>Enterprise Funds</u></b>				
Franchise (Utilities) Taxes	6.2	5.2	5.3	1.9%
Enterprise Revenues	224.2	225.7	234.8	4.0%
	<hr/>	<hr/>	<hr/>	
	230.3	230.9	240.1	4.0%
<b><u>Internal Service Funds</u></b>				
Department User Fees and Fines	37.5	38.8	43.0	10.9%
<b>Total General Appropriation</b>	<hr/> <b>\$963.3</b>	<hr/> <b>\$952.1</b>	<hr/> <b>\$967.5</b>	<hr/> <b>1.6%</b>
<b><u>Funds Appropriated Separately</u></b>				
Community Development & Housing Grants <sup>1</sup>	\$24.1	\$20.6	\$17.8	-13.2%
Street Improvement Fund	5.0	4.8	4.8	0.0%
Transportation Fund Revenues	32.5	37.4	36.3	-2.9%
Parking Division Revenues	16.5	13.9	14.0	0.9%
	<hr/>	<hr/>	<hr/>	
<sup>1</sup> Excluding CDBG in general appropriations	78.0	76.6	73.0	-4.8%
<b>Total All Sources</b>	<hr/> <b>\$1041.3</b>	<hr/> <b>\$1028.8</b>	<hr/> <b>\$1040.4</b>	<hr/> <b>1.1%</b>

**FY13 BUDGET SUMMARY - ALL FUNDS** (in millions)

	<b>FY11 Actual</b>	<b>FY12 Budget</b>	<b>FY13 Budget</b>	<b>% Change FY12-13</b>
<b><u>General Fund</u></b>	\$446.0	\$450.0	\$464.8	3.3%
<b><u>Special Revenue Funds</u></b>				
Assessment Fund	4.0	3.9	4.3	8.6%
Convention and Tourism Fund	4.6	4.7	5.2	11.1%
Public Safety Trust Fund	18.0	19.5	22.9	17.4%
Neighborhood Parks Fund	7.8	8.8	8.4	-4.6%
Convention and Sport Facility Trust Fund	6.1	6.7	7.6	13.0%
Lateral Sewer Fund	2.9	2.8	2.8	1.1%
Cable Communications Fund	1.0	0.9	1.0	2.5%
Port Authority	2.5	2.1	2.3	10.3%
Riverfront Gaming Fund	10.5	11.1	11.9	7.5%
Local Use Tax Fund	23.7	25.0	31.3	25.5%
Other Special Revenue Funds	45.7	33.8	31.9	-5.5%
	<u>126.8</u>	<u>119.2</u>	<u>129.5</u>	<u>8.7%</u>
<b><u>Grant Funds</u></b>				
St. Louis Agency on Training and Employment	10.3	9.7	3.9	-59.8%
Community Development (excl. separate approp.)	8.5	8.0	8.0	0.3%
Health and Human Services	28.6	30.9	31.6	2.1%
Police Department	8.7	10.3	8.3	-19.9%
Other Grants	7.3	4.2	5.0	18.7%
	<u>63.4</u>	<u>63.2</u>	<u>56.8</u>	<u>-10.1%</u>
<b>Debt Service Fund</b>	5.7	5.7	5.7	0.2%
<b>Capital Funds</b>	29.2	34.9	36.0	3.1%
<b><u>Enterprise Funds</u></b>				
Water Division	47.7	52.7	55.8	5.9%
Airport Authority	163.9	171.3	168.5	-1.6%
	<u>211.6</u>	<u>224.0</u>	<u>224.3</u>	<u>0.1%</u>
<b><u>Internal Service Funds</u></b>				
Mail Room	0.5	0.8	0.8	2.2%
Fuel Services	0.0	0.0	4.8	
Employee Benefits Fund	36.9	39.8	44.0	10.5%
	<u>37.5</u>	<u>40.7</u>	<u>49.7</u>	<u>22.2%</u>
<b>Total General Appropriation</b>	<b><u>\$920.2</u></b>	<b><u>\$937.6</u></b>	<b><u>\$966.7</u></b>	<b><u>3.1%</u></b>
<b><u>Funds Appropriated Separately</u></b>				
Community Development & Housing Grants <sup>1</sup>	\$24.1	\$20.6	\$17.8	-13.2%
Street Improvement Fund	5.0	4.8	4.8	0.0%
Transportation Fund Revenues	32.5	37.4	36.3	-2.9%
Parking Division Revenues	16.5	13.9	14.0	0.9%
<sup>1</sup> Excluding CDBG admin. portion	78.0	76.6	73.0	-4.8%
<b>Total All Sources</b>	<b><u>\$998.2</u></b>	<b><u>\$1014.2</u></b>	<b><u>\$1039.7</u></b>	<b><u>2.5%</u></b>

## FY13 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. # Department	General Fund	Special Funds Revenue	Grant	Enterprise Funds	Total Funds
<b><u>GENERAL GOVERNMENT</u></b>					
110 Board of Aldermen	2,859,636	-	-	-	2,859,636
120 Mayor's Office	1,850,703	-	-	-	1,850,703
121 St. Louis Agency on Training and Emp.	-	-	3,845,759	-	3,845,759
123 Department of Personnel	3,358,922	123,186	-	130,261	61,135,650
Employee Benefits Fund	-	44,023,281	-	-	-
Employee Pension Trust Fund	-	13,500,000	-	-	-
124 Register	175,708	-	-	-	175,708
126 Civil Rights Enforcement Agency	309,037	-	211,441	-	520,478
127 Information Tech. Service Agency	5,467,671	-	-	-	5,467,671
137 Budget Division	431,472	-	-	-	431,472
139 City Counselor	5,095,916	806,631	763,818	-	6,666,365
141 Planing and Urban Design	113,712	-	1,359,330	-	1,473,042
142 Comm. Development Administration	-	-	3,825,664	-	3,825,664
143 Affordable Housing Commission	-	5,037,176	-	-	5,037,176
<b>Subtotal</b>	<b>19,662,777</b>	<b>63,490,274</b>	<b>10,006,012</b>	<b>-</b>	<b>93,289,324</b>
<b><u>FINANCE</u></b>					
160 Comptroller	7,689,148	-	-	93,987	16,937,552
Gateway Transportation Ctr.	-	1,233,231	-	-	-
Lateral Sewer Fund	-	58,001	-	-	-
Tax Increment Financings	-	507,834	-	-	-
Trustee Lease Fund	-	7,013,117	-	-	-
Grant and Other Funds	-	-	342,234	-	-
162 Municipal Garage	320,443	-	-	-	320,443
163 Microfilm	334,085	-	-	-	334,085
170 Supply Commissioner	679,403	-	-	-	679,403
171 Multigraph	871,822	-	-	-	871,822
172 Mail Room	-	827,277	-	-	827,277
180 Assessor	-	4,269,783	-	-	4,269,783
<b>Subtotal</b>	<b>9,894,901</b>	<b>13,909,243</b>	<b>342,234</b>	<b>-</b>	<b>24,240,365</b>
<b><u>NON-DEPARTMENTAL</u></b>					
190 City Wide Accounts	38,735,706	-	-	-	51,340,706
Convention and Tourism Fund	-	5,180,000	-	-	-
Riverfront Gaming Fund	-	7,425,000	-	-	-
<b>Subtotal</b>	<b>38,735,706</b>	<b>12,605,000</b>	<b>-</b>	<b>-</b>	<b>51,340,706</b>
<b><u>PARKS, RECREATION &amp; FORESTRY</u></b>					
210 Dir. Parks, Recreation, and Forestry	500,155	7,769,085	-	-	8,269,240
213 Division of Recreation	1,478,468	-	226,008	-	1,704,476
214 Division of Forestry	7,903,649	253,489	-	-	8,157,138
215 Operation Brightside	-	-	247,744	-	247,744
220 Division of Parks	10,138,163	2,070,462	-	-	12,208,625
225 Soulard Market	230,647	-	-	-	230,647
250 Tower Grove Park	700,000	-	-	-	700,000
<b>Subtotal</b>	<b>20,951,082</b>	<b>10,093,036</b>	<b>473,752</b>	<b>-</b>	<b>31,517,870</b>
<b><u>JUDICIAL OFFICES</u></b>					
310 Circuit Clerk	1,004,273	-	-	-	1,004,273
311 Circuit Court	7,270,599	-	-	-	7,270,599
312 Circuit Attorney	6,987,117	2,895,151	731,417	-	10,613,685
313 Board of Jury Supervisors	1,395,148	-	-	-	1,395,148
314 Probate Court	42,230	-	-	-	42,230
315 Sheriff	9,111,628	-	648,168	-	9,759,796
316 City Courts	2,563,542	12,500	-	-	2,576,042
317 City Marshal	1,380,719	-	-	-	1,380,719
320 Probation and Juvenile Detention	16,477,668	419,442	77,617	-	16,974,727
321 Circuit Drug Court	210,545	-	-	-	210,545
<b>Subtotal</b>	<b>46,443,469</b>	<b>3,327,093</b>	<b>1,457,202</b>	<b>-</b>	<b>51,227,764</b>

## FY13 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. # Department	General Fund	Special Funds Revenue	Grant	Enterprise Funds	Total Funds
<b><u>COUNTY OFFICES</u></b>					
330 Tax Equalization Board	12,400	-	-	-	12,400
331 License Collector	-	7,550,000	-	-	7,550,000
333 Recorder of Deeds	2,648,213	-	-	-	2,648,213
334 Board of Election Commissioners	4,124,937	-	-	-	4,124,937
335 Medical Examiner	1,913,854	-	50,000	-	1,963,854
340 Treasurer	743,357	-	-	-	743,357
<b>Subtotal</b>	<b>9,442,761</b>	<b>7,550,000</b>	<b>50,000</b>	<b>-</b>	<b>17,042,761</b>
<b><u>PUBLIC UTILITIES</u></b>					
401 Communications Division	-	954,740	-	-	954,740
415 Water Division	-	-	-	55,582,739	55,582,739
420 Airport Authority	-	-	-	168,461,670	168,461,670
<b>Subtotal</b>	<b>-</b>	<b>954,740</b>	<b>-</b>	<b>224,044,409</b>	<b>224,999,149</b>
<b><u>STREETS</u></b>					
510 Director of Streets	1,048,923	-	-	-	3,510,272
Lateral Sewer Fund	-	2,461,349	-	-	-
511 Traffic and Lighting	8,858,658	-	-	-	8,858,658
513 Auto Towing and Storage	1,699,599	-	-	-	1,699,599
514 Street Division	7,023,226	408,066	-	-	7,431,292
516 Refuse Division	15,690,697	769,248	310,000	-	16,769,945
520 Port Authority	-	2,282,000	-	-	2,282,000
<b>Subtotal</b>	<b>34,321,103</b>	<b>5,920,663</b>	<b>310,000</b>	<b>-</b>	<b>40,551,766</b>
<b><u>PUBLIC SAFETY</u></b>					
610 Director of Public Safety	679,063	999,753	290,000	-	1,968,816
611 Fire Department	50,096,482	1,025,000	2,498,649	-	53,620,131
612 Firefighter's Retirement System	20,532,884	5,500,000	-	-	26,032,884
614 Office of Special Events	172,805	-	-	-	172,805
616 Excise Commissioner	426,880	-	-	-	426,880
620 Building Commissioner	7,356,723	6,429,954	951,626	-	14,738,303
622 Neighborhood Stabilization	2,571,690	-	134,597	-	2,706,287
625 CEMA	339,868	-	-	-	339,868
632 Medium Security Institution	16,022,145	-	-	-	16,022,145
633 City Justice Center	20,345,195	-	-	-	20,345,195
650 Police Department	117,298,362	22,656,637	8,295,274	-	148,250,273
651 Police Retirement System	26,227,216	5,500,000	-	-	31,727,216
<b>Subtotal</b>	<b>262,069,313</b>	<b>42,111,344</b>	<b>12,170,146</b>	<b>-</b>	<b>316,350,803</b>
<b><u>HEALTH AND HOSPITALS</u></b>					
700 Director, Health and Hospitals	-	1,970,062	1,023,080	-	2,993,142
710 Health Commissioner	-	334,000	-	-	334,000
711 Communicable Disease Control	-	1,690,054	10,688,575	-	12,378,629
714 Animal Care and Control	-	1,235,575	10,818	-	1,246,393
715 Environmental Health Services	-	1,575,973	92,197	-	1,668,170
719 Family/Community/School Health	-	879,653	522,274	-	1,401,927
737 Health Care Trust Fund	-	5,000,000	-	-	5,000,000
<b>Subtotal</b>	<b>-</b>	<b>12,685,317</b>	<b>12,336,944</b>	<b>-</b>	<b>25,022,261</b>
<b><u>HUMAN SERVICES</u></b>					
800 Director of Human Services	1,286,867	904,856	19,659,660	-	21,851,383
<b>Subtotal</b>	<b>1,286,867</b>	<b>904,856</b>	<b>19,659,660</b>	<b>-</b>	<b>21,851,383</b>
<b><u>BOARD OF PUBLIC SERVICE</u></b>					
900 President, Board of Public Service	2,574,822	783,992	-	-	3,358,814
903 Facilities Management	10,103,667	-	-	-	10,103,667
910 Equipment Services Division	9,153,458	-	-	-	13,998,458
Fuel Services Fund	-	4,845,000	-	-	-
930 Soldier's Memorial	147,855	-	-	-	147,855
<b>Subtotal</b>	<b>21,979,802</b>	<b>5,628,992</b>	<b>-</b>	<b>-</b>	<b>27,608,794</b>

**FY13 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT**

<b>Dept. # Department</b>	<b>General Fund</b>	<b>Special Funds Revenue</b>	<b>Special Funds Grant</b>	<b>Enterprise Funds</b>	<b>Total Funds</b>
<b>CAPITAL IMPROVEMENTS FUND</b>	-	36,001,424	-	-	36,001,424
<b>DEBT SERVICE FUND</b>	-	5,703,629	-	-	5,703,629
<b>TOTAL BUDGET</b>	<b>\$464,787,781</b>	<b>\$220,885,611</b>	<b>\$56,805,950</b>	<b>\$224,268,657</b>	<b>\$966,747,999</b>

## FY13 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY11 Actual	FY12 Budget	FY13 Budget
<b>General Fund</b>				
1010 110	Board of Aldermen	2,598,388	2,755,939	2,859,636
1010 120	Mayor's Office	1,491,531	1,722,845	1,850,703
1010 121	SLATE	-	-	-
1010 123	Department of Personnel	2,659,696	2,751,510	3,358,922
1010 124	Register	161,352	167,520	175,708
1010 126	Civil Rights Enforcement Agency	306,605	297,357	309,037
1010 127	Information Tech. Services Agency	5,021,490	5,325,930	5,467,671
1010 137	Division of the Budget	393,896	418,607	431,472
1010 139	City Counselor	5,139,717	5,045,038	5,095,916
1010 141	PDA	114,543	113,807	113,712
1010 160	Comptroller	7,469,820	7,392,886	7,689,148
1010 160	Comptroller- Abram Building Operations	-	-	-
1010 162	Municipal Garage	311,824	294,026	320,443
1010 163	Microfilm Section	306,187	319,161	334,085
1010 170	Supply Commissioner	647,632	648,492	679,403
1010 171	Multigraph Section	872,213	817,485	871,822
1010 190	City Wide Accounts	36,684,091	35,686,685	38,735,706
1010 210	Director, Parks, Recreation & Forestry	480,448	482,114	500,155
1010 213	Division of Recreation	1,467,089	1,475,781	1,478,468
1010 214	Division of Forestry	6,964,988	7,188,948	7,903,649
1010 220	Division of Parks	9,154,296	9,484,922	10,138,163
1010 225	Soulard Market	170,189	226,623	230,647
1010 250	Tower Grove Park	694,450	684,450	700,000
1010 310	Circuit Clerk	862,254	911,881	1,004,273
1010 311	Circuit Court (General)	6,771,166	7,154,412	7,270,599
1010 312	Circuit Attorney	6,525,661	6,636,796	6,987,117
1010 313	Board of Jury Supervisors (Cir. Judges)	1,372,198	1,381,957	1,395,148
1010 314	Probate Court (Probate Judge)	36,127	48,090	42,230
1010 315	Sheriff	8,488,296	8,754,368	9,111,628
1010 316	City Courts	2,551,912	2,556,312	2,563,542
1010 317	City Marshal	1,214,019	1,351,653	1,380,719
1010 320	Probation Dept. & Juvenile Detention Ctr	16,091,738	16,288,904	16,477,668
1010 321	Circuit Drug Court	-	210,545	210,545
1010 330	Tax Equalization Board	8,082	12,400	12,400
1010 333	Recorder of Deeds	2,551,813	2,619,409	2,648,213
1010 334	Election and Registration	2,929,148	2,487,652	4,124,937
1010 335	Medical Examiner	1,761,583	1,836,959	1,913,854
1010 340	Treasurer	655,689	699,595	743,357
1010 510	Director of Streets	889,694	938,993	1,048,923
1010 511	Traffic and Lighting Division	8,567,101	8,306,905	8,858,658
1010 513	Auto Towing and Storage	1,511,214	1,519,918	1,699,599
1010 514	Street Division	5,429,768	6,731,268	7,023,226
1010 516	Refuse Division	15,823,034	16,474,982	15,690,697
1010 610	Director of Public Safety	634,434	645,632	679,063
1010 611	Fire Department	51,965,429	48,442,781	50,096,482
1010 612	Firefighters Retirement System	16,382,884	16,950,473	20,532,884
1010 614	Office of Special Events	163,934	164,745	172,805
1010 616	Excise Commissioner	394,927	404,840	426,880
1010 620	Building Commissioner	7,265,817	7,075,429	7,356,723
1010 622	Neighborhood Stabilization	2,343,806	2,471,265	2,571,690
1010 625	CEMA	215,138	274,086	339,868
1010 632	Corrections / MSI	14,789,719	14,859,527	16,022,145
1010 633	City Justice Center	17,764,616	17,933,376	20,345,195

## FY13 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

<b>Fund Dept. #</b>	<b>Department</b>	<b>FY11 Actual</b>	<b>FY12 Budget</b>	<b>FY13 Budget</b>
1010 650	Police Department	126,327,332	126,631,000	117,298,362
1010 651	Police Pension Fund	15,400,117	17,494,034	26,227,216
1010 800	Director of Human Services	1,137,839	1,258,570	1,286,867
1010 900	President, Board of Public Service	2,267,431	2,410,100	2,574,822
1010 903	Facilities Management	9,196,585	9,989,348	10,103,667
1010 910	Equipment Services Division	12,486,602	12,632,494	9,153,458
1010 930	Soldier's Memorial Building	144,397	140,229	147,855
<b>Subtotal</b>		<b>446,031,949</b>	<b>450,001,054</b>	<b>464,787,781</b>
<b><u>Local Use Tax Fund</u></b>				
1110 123	Department of Personnel	117,007	117,976	123,186
1110 143	Affordable Housing Commission	5,038,050	4,522,730	5,037,176
1110 516	Refuse Division - Bulky Pick-up	1,145,121	661,558	666,375
1110 620	Bldg. Comm. - Housing Conservation	2,209,660	2,169,190	2,290,136
1110 620	Bldg. Comm. - Building Demolition	566,415	1,500,000	1,500,000
1110 650	Police Department	4,027,440	3,500,000	8,840,000
1110 700	Director, Health & Hospitals	1,502,057	1,665,765	1,842,062
1110 710	Health Commissioner	303,832	328,258	334,000
1110 711	Communicable Disease Control	1,687,065	1,657,582	1,690,054
1110 713	Public Health Laboratory	-	-	-
1110 714	Animal Care and Control	826,626	1,006,826	1,226,575
1110 715	Environmental Health Services	1,489,698	1,670,047	1,575,973
1110 719	Family / Community / School Health	776,166	849,916	879,653
1110 737	Health Care Trust Fund	3,750,000	5,000,000	5,000,000
1110 800	Director of Human Services	301,141	319,917	334,856
1110 900	President, Board of Public Service	-	-	-
<b>Subtotal</b>		<b>23,740,278</b>	<b>24,969,765</b>	<b>31,340,046</b>
<b><u>Convention and Tourism Fund</u></b>				
1111 160	Convention and Tourism	4,603,000	4,662,000	5,180,000
<b>Subtotal</b>		<b>4,603,000</b>	<b>4,662,000</b>	<b>5,180,000</b>
<b><u>Convention and Sports Authority Trust Fund</u></b>				
1111 331	Convention & Sports Facility Trust	6,070,000	6,680,000	7,550,000
<b>Subtotal</b>		<b>6,070,000</b>	<b>6,680,000</b>	<b>7,550,000</b>
<b><u>Demolition Fund</u></b>				
1113 214	Division of Forestry	31,654	-	-
1113 620	Bldg. Comm. - Bldg. Demolition	871,193	-	-
<b>Subtotal</b>		<b>902,847</b>	<b>-</b>	<b>-</b>
<b><u>Assessment Fund</u></b>				
1115 180	Assessor	4,018,992	3,932,461	4,269,783
<b>Subtotal</b>		<b>4,018,992</b>	<b>3,932,461</b>	<b>4,269,783</b>

## FY13 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY11 Actual	FY12 Budget	FY13 Budget
<b><u>Special Revenue Funds</u></b>				
1116 1231000	City Employees Pension Trust Fund	13,500,000	13,500,000	13,500,000
1116 139	City Counselor	255,294	264,771	269,136
1116 1600013	Comptroller-Abram Building Operations	-	-	-
1116 1600019	Comptroller-Gateway Transportation	1,166,315	1,241,307	1,233,231
1116 210	Director PRF - Forest Park Fund	1,652,698	1,300,000	1,431,501
1116 214	Division of Forestry	225,451	248,812	253,489
1116 220	Division of Parks- Downtown Vending	-	-	37,100
1116 312	Circuit Attorney (Inspire Me School)	-	-	-
1116 312	Circuit Attorney (Training Fund)	2,500	2,500	2,500
1116 312	Circuit Attorney (Tax Unit)	98,924	160,716	161,220
1116 312	Circuit Attorney (Child Support Unit)	1,638,870	2,068,671	2,110,247
1116 312	Circuit Attorney (HUD Unit)	55,459	72,256	68,184
1116 316	City Court Judicial Education Fund	-	5,000	5,000
1116 316	City Court Appointed Counsel Fund	-	7,500	7,500
1116 320	Probation Dept. & Juvenile Detention	330,525	350,702	419,442
1116 510	Dir. of Streets - Excavation/Restoration	59,711	-	-
1116 514	Street Div. - Excavation/Restoration	175,989	108,453	144,942
1116 516	Refuse Division	266,704	100,922	102,873
1116 520	Port Administration Division	2,161,719	2,068,000	2,282,000
1116 620	Bldg. Comm. - Code Enforcement	436,304	1,072,373	1,025,514
1116 620	Bldg. Comm. - Demolition & Board-Up	2,004,628	1,550,056	1,614,304
1116 650	Police Dept. - Peace Officer Training	39,376	275,000	275,000
1116 6500001	Police Dept. - Communication Support	218,251	265,628	271,637
1116 700	Director, Health & Hospitals	7,891	128,000	128,000
1116 7000001	Health Provider Reimbursement	-	-	-
1116 714	Animal Care and Control	6,978	9,000	9,000
1116 716	Lead Poisoning Control	-	-	-
1116 800	Director of Human Services	381,635	570,000	570,000
1116 900	President, Board of Public Service	-	712,169	783,992
1413 160	Tax Increment Financing	2,129,646	1,390,540	507,834
1218 160	Trustee Lease Fund	16,137,532	8,396,119	7,013,117
	<b>Subtotal</b>	<b>42,952,400</b>	<b>35,868,495</b>	<b>34,226,763</b>
<b><u>Communications Fund</u></b>				
1117 127	Information Tech. Services Agency	-	-	-
1117 401	Communications Division	972,060	931,593	954,740
	<b>Subtotal</b>	<b>972,060</b>	<b>931,593</b>	<b>954,740</b>
<b><u>Lateral Sewer Fund</u></b>				
1118 160	Comptroller - Lateral Sewer Line	56,651	56,981	58,001
1118 510	Director of Streets - Lateral Sewer	2,430,371	2,412,246	2,461,349
1118 514	Street Division	414,044	281,642	263,124
	<b>Subtotal</b>	<b>2,901,066</b>	<b>2,750,869</b>	<b>2,782,474</b>
<b><u>Other Special Revenue Funds - Special Authorizations</u></b>				
1119 120	Mayor- Open Streets Donations	38,368	-	-
1119 139	City Counselor	212,966	-	-
1119 210	Director PRF - Forest Park Fund	900	-	-
1119 213	Division of Recreation	45,726	-	-
1119 214	Division of Forestry	10,557	-	-
1119 220	Division of Parks	115,425	-	-
1119 312	Circuit Att. (Contingency & Tax Fund)	15,919	-	-
1119 315	Sheriff - Auction Proceeds	-	-	-
1119 320	Probation Dept. & Juvenile Detention	160,059	-	-
1119 321	Circuit Drug Court	-	-	-

## FY13 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

<b>Fund Dept. #</b>	<b>Department</b>	<b>FY11 Actual</b>	<b>FY12 Budget</b>	<b>FY13 Budget</b>
1119 334	Election and Registration	871,419	-	-
1119 401	Communications Division	80,346	-	-
1119 511	Transportation and Traffic Division	54,829	-	-
1119 520	Port Administration Division	324,112	-	-
1119 611	Fire Department	92,937	-	-
1119 632	Corrections/MSI	130,749	-	-
1119 650	Police Dept. - Police Judgements	2,085,369	-	-
1119 711	Communicable Disease Control	18,876	-	-
1119 714	Animal Care and Control	8,759	-	-
1119 800	Director of Human Services	-	-	-
1119 930	Soldier's Memorial Building	35,677	-	-
<b>Subtotal</b>		<b>4,302,993</b>	<b>-</b>	<b>-</b>
<b>Public Safety Fund</b>				
1120 139	City Counselor	389,833	540,248	537,495
1120 312	Circuit Attorney	472,315	540,553	553,000
1120 650	Police - Public Safety Trust Fund	2,350,000	2,100,000	2,100,000
<b>Subtotal</b>		<b>3,212,148</b>	<b>3,180,801</b>	<b>3,190,495</b>
<b>Riverboat Gaming Fund</b>				
1121 190	City Wide - Riverfront Gaming	5,990,000	6,690,000	7,425,000
1121 611	Fire Dept. - Riverfront Gaming	19,708	25,000	25,000
1121 650	Police Dept. - Riverfront Gaming	4,500,000	4,350,000	4,450,000
<b>Subtotal</b>		<b>10,509,708</b>	<b>11,065,000</b>	<b>11,900,000</b>
<b>Parks and Recreation Special Fund</b>				
1122 210	Dir. of Parks - 1/8 Cent Sales Tax	4,496,117	4,577,369	4,737,585
1122 210	Dir. of Parks - Neighborhood Parks	1,131,731	1,599,999	1,599,999
1122 220	Parks Division - Barnes/City Trust	1,770,154	2,599,712	2,033,362
1122 220	Parks Division - 1/8 Cent Sales Tax	410,000	-	-
<b>Subtotal</b>		<b>7,808,002</b>	<b>8,777,080</b>	<b>8,370,946</b>
<b>Public Safety Sales Tax Fund</b>				
1123 320	Probation Dept. & Juvenile Detention	-	-	-
1123 321	Circuit Drug Court	96,145	-	-
1123 610	Public Safety-Crime Prevention	499,784	1,000,000	999,753
1123 6110023	Fire Department	330,000	750,000	1,000,000
1123 6120023	Fire - Public Safety Pension Trust	5,503,974	5,500,000	5,500,000
1123 6500023	Police Department	1,500,000	1,864,000	3,214,995
1123 6500123	Police Department	1,390,000	1,726,000	3,505,005
1123 6510023	Police - Public Safety Pension Trust	5,499,978	5,500,000	5,500,000
<b>Subtotal</b>		<b>14,819,881</b>	<b>16,340,000</b>	<b>19,719,753</b>
<b>Grant Funds</b>				
1140 650	Police Department - Misc. Grants	8,681,652	10,349,696	8,295,274
<b>Subtotal</b>		<b>8,681,652</b>	<b>10,349,696</b>	<b>8,295,274</b>
1161 900	President, Board of Public Service	-	-	-
<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>
1162 121	SLATE	10,276,383	9,595,373	3,845,759
1162 160	Comptroller	30,774	101,495	51,991
<b>Subtotal</b>		<b>10,307,157</b>	<b>9,696,868</b>	<b>3,897,750</b>

## FY13 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY11 Actual	FY12 Budget	FY13 Budget
1163 139	City Counselor	-	-	-
1163 141	Planning and Urban Design	21,163	-	-
1163 142	Comm. Development Administration	(248,950)	-	-
1163 160	Comptroller	(361)	-	-
1163 213	Division of Recreation	-	94,732	-
1163 316	City Courts - Problem Properties	-	-	-
1163 620	Building Commissioner	(10,639)	-	-
1163 622	Neighborhood Stabilization	-	11,419	11,654
1163 800	Director of Human Services	-	354,000	354,000
1163 900	President, Board of Public Service	-	-	-
	<b>Subtotal</b>	<b>(238,787)</b>	<b>460,151</b>	<b>365,654</b>
1164 141	Planning and Urban Design	-	-	-
1164 142	Comm. Development Administration	779,499	1,076,996	1,340,562
1164 620	Bldg. Commissioner	866,060	600,091	666,995
1164 700	Director, Health & Hospitals	-	491,320	184,494
1164 716	Lead Poisoning Control	144,549	-	-
1164 719	Family / Community / School Health	-	-	-
1164 900	President, Board of Public Service	873,783	-	-
	<b>Subtotal</b>	<b>2,663,891</b>	<b>2,168,407</b>	<b>2,192,051</b>
1165 139	City Counselor	497,416	789,724	698,379
1165 141	Planning and Urban Design	1,430,468	1,521,034	1,359,330
1165 142	Comm. Development Administration	2,088,722	2,259,696	2,485,102
1165 160	Comptroller	367,632	162,372	128,570
1165 213	Division of Recreation	351,155	-	226,008
1165 215	Operation Brightside	322,595	292,184	247,744
1165 316	City Courts - Problem Properties	24,876	-	-
1165 320	Probation Dept. & Juvenile Detention Center	130,397	-	-
1165 514	Street Division	31,200	-	-
1165 620	Building Commissioner	323,873	331,868	284,631
1165 622	Neighborhood Stabilization - Grant	13,959	-	-
1165 800	Director of Human Services	219,621	-	25,000
1165 900	President, Board of Public Service	233,022	-	-
	<b>Subtotal</b>	<b>6,034,936</b>	<b>5,356,878</b>	<b>5,454,764</b>
1166 160	Comptroller - Health Grant Auditing	-	137,584	110,812
1166 700	Director, Health & Hospitals	1,267,876	815,295	838,586
1166 710	Health Commissioner	-	-	-
1166 711	Communicable Disease Control	9,774,369	9,674,556	10,688,575
1166 714	Animal Care and Control	2,516	10,714	10,818
1166 715	Environmental Health Services	887,282	1,289,895	92,197
1166 716	Lead Poisoning Control	-	-	-
1166 719	Family / Community / School Health	387,973	562,789	522,274
	<b>Subtotal</b>	<b>12,320,016</b>	<b>12,490,833</b>	<b>12,263,262</b>
1167 160	Comptroller	-	52,578	50,861
1167 632	Corrections/MSI	-	-	-
1167 800	Director of Human Services	16,326,070	18,406,447	19,280,660
	<b>Subtotal</b>	<b>16,326,070</b>	<b>18,459,025</b>	<b>19,331,521</b>
1168 126	CREA - EEOC Contract	20,914	35,831	44,251
1168 126	CREA-HUD Contract	116,125	134,135	167,190
1168 139	City Counselor	-	-	-
1168 160	Comptroller	133,428	-	-
1168 210	Director of Parks	-	-	-

## FY13 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

<b>Fund Dept. #</b>	<b>Department</b>	<b>FY11 Actual</b>	<b>FY12 Budget</b>	<b>FY13 Budget</b>
1168 214	Division of Forestry	45,000	-	-
1168 220	Division of Parks	-	-	-
1168 312	Circuit Att. - Domestic Violence	246,182	585,646	518,442
1168 315	Sheriff	-	-	648,168
1168 320	Probation Dept. & Juvenile Det. Cntr.	825,789	-	-
1168 321	Circuit Drug Court	583,562	-	-
1168 334	Election and Registration	-	-	-
1168 335	Medical Examiner	43,046	225,000	50,000
1168 516	Refuse Division - Recycling	284,832	363,407	310,000
1168 610	Director of Public Safety	19,599	-	-
1168 611	Fire Department	2,403	-	-
1168 620	Building Commissioner	-	-	-
1168 900	President, Board of Public Service	1,447,583	-	-
<b>Subtotal</b>		<b>3,768,463</b>	<b>1,344,019</b>	<b>1,738,051</b>
1169 139	City Counselor	-	64,362	65,439
1169 220	Division of Parks	-	-	-
1169 312	Circuit Att. (LLEBG/JAG/PSN)	196,295	476,097	212,975
1169 316	City Courts - Community Courts	-	-	-
1169 320	Probation Dept. & Juvenile Det. Cntr.	291,079	373,583	77,617
1169 321	Circuit Drug Court	-	-	-
1169 335	Medical Examiner	-	-	-
1169 610	Director of Public Safety	-	255,000	290,000
1169 611	Fire Department	1,318,543	1,589,004	2,498,649
1169 622	Neighborhood Stabilization - Grants	1,688,168	115,832	122,943
1169 625	City Emergency Management Agency	71,720	-	-
<b>Subtotal</b>		<b>3,565,805</b>	<b>2,873,878</b>	<b>3,267,623</b>
<b>Subtotal</b>		<b>63,429,203</b>	<b>63,199,755</b>	<b>56,805,950</b>
<b>Capital Funds</b>				
1217 160	Capital Improv. - Regular Sources	10,334,500	16,776,998	14,416,100
1219 160	Metro Parks - Sales Tax	2,028,606	1,544,000	1,837,000
1220 160	Capital Improv. - Sales Tax	16,863,000	16,600,000	19,748,324
<b>Subtotal</b>		<b>29,226,106</b>	<b>34,920,998</b>	<b>36,001,424</b>
<b>Debt Service Fund</b>				
1311 160	G.O. Debt Service (Public Safety)	5,671,670	5,690,266	5,703,629
<b>Subtotal</b>		<b>5,671,670</b>	<b>5,690,266</b>	<b>5,703,629</b>
<b>Enterprise Funds</b>				
1510 415	Water Division	47,652,730	52,709,334	55,806,987
1511 420	City of St. Louis Airport Comm.	163,911,257	171,251,929	168,461,670
<b>Subtotal</b>		<b>211,563,987</b>	<b>223,961,263</b>	<b>224,268,657</b>
<b>Internal Service Funds</b>				
1611 172	Mail Room	537,229	809,207	827,277
1612 910	Fuel Services Fund	-	-	4,845,000
1613 123	Personnel - Employee Benefits	5,272,956	5,095,271	6,555,749
1713 123	Personnel - Employee Benefits	31,674,678	34,752,082	37,467,532
1719 123	Personnel	-	-	-
1719 123	City Counselor	-	-	-
<b>Subtotal</b>		<b>37,484,863</b>	<b>40,656,560</b>	<b>49,695,558</b>
<b>Subtotal All Funds</b>		<b>\$920,221,153</b>	<b>\$937,587,960</b>	<b>\$966,747,999</b>

**FY13 BUDGET SOURCES AND USES OF FUNDS SUMMARY** (in millions)

Sources and Uses	1010	1110		Conven-	Assess-	1116	1117	Lateral	Public	Riverboat	Special	Pub Safety	1140
	General	Local	Tourism	tion &	ment	Special	Comm.	Sewer	Safety	Gaming	Park	Sales Tax	Police
	Fund	Use Tax	Fund	Sports	Fund	Funds	Fund	Fund	Trust Fund	Fund	Funds	Fund	Grants
	Fund	Fund	Fund	Facility	Fund	Funds	Fund	Fund	Trust Fund	Fund	Funds	Fund	Grants
<b>Beginning Fund Balance</b>	<b>\$8.200</b>	<b>\$9.790</b>	<b>\$0.235</b>	<b>\$0.637</b>	<b>\$0.167</b>	<b>(\$2.547)</b>	<b>\$0.134</b>	<b>\$1.925</b>	<b>\$0.222</b>	<b>\$1.036</b>	<b>\$1.423</b>	<b>\$2.828</b>	<b>n/a</b>
<b>Revenues</b>													
Earnings Tax	147.750	-	-	-	-	-	-	-	-	-	-	-	-
Property Tax	53.471	-	-	-	1.912	-	-	-	-	-	-	-	-
Sales & Use Taxes	49.500	29.000	-	-	-	-	-	-	-	-	4.411	17.845	-
Motor Vehicle Sales Tax	3.000	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline Tax	9.500	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Tax	35.180	-	-	-	-	-	-	-	-	-	-	-	-
Franchise (Utilities) Taxes	51.614	-	-	-	-	-	2.525	2.545	-	-	-	-	-
Restaurant Taxes	2.634	-	4.958	-	-	-	-	-	-	-	-	-	-
3.5% Hotel Sales Tax	-	-	-	7.039	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
License Fees	15.109	-	-	-	-	-	-	-	3.106	-	-	-	-
Grants / Intergovernmental	17.157	-	-	-	0.470	-	-	-	-	9.901	-	-	10.839
User Fees, Fines & Other	50.895	-	-	-	0.081	26.206	-	-	-	-	-	-	-
Transfers In	28.986	-	-	-	1.640	0.500	-	-	-	-	1.600	-	-
Other Resources	0.000	0.004	-	-	-	-	-	-	-	1.000	2.000	-	-
<b>Total Sources of Funds</b>	<b>\$464.796</b>	<b>\$29.004</b>	<b>\$4.958</b>	<b>\$7.039</b>	<b>\$4.103</b>	<b>\$26.706</b>	<b>\$2.525</b>	<b>\$2.545</b>	<b>\$3.106</b>	<b>\$10.901</b>	<b>\$8.011</b>	<b>\$17.845</b>	<b>\$10.839</b>
<b>Appropriations</b>													
Personal Services	343.005	18.060	-	-	3.668	6.434	0.850	0.662	3.131	4.450	2.307	10.037	8.115
Materials & Supplies	17.429	0.283	-	-	0.031	0.476	0.034	0.035	0.023	0.010	0.150	0.000	0.127
Rental & Non Capital Leases	2.926	0.116	-	-	0.004	0.082	0.004	0.085	0.000	0.000	0.009	0.000	-
Non Capital Equipment	1.029	0.023	-	-	0.004	0.055	0.004	0.000	0.005	0.010	0.000	0.000	-
Capital Assets	0.460	0.000	-	-	0.000	0.099	0.000	0.000	0.006	0.000	0.000	0.000	-
Contractual & Other Services	65.772	12.857	0.135	-	0.563	18.935	0.062	2.000	0.025	0.515	2.619	0.953	0.053
Debt Service	25.671	0.001	-	-	-	0.425	-	-	-	-	3.286	8.730	-
Transfers Out :													
Capital Lease Payments	5.255	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers Out	3.240	0.500	5.045	7.550	-	0.200	1.570	-	-	6.915	0.000	-	-
<b>Total Uses of Funds</b>	<b>\$464.787</b>	<b>\$31.840</b>	<b>\$5.180</b>	<b>\$7.550</b>	<b>\$4.270</b>	<b>\$26.706</b>	<b>\$2.524</b>	<b>\$2.782</b>	<b>\$3.190</b>	<b>\$11.900</b>	<b>\$8.371</b>	<b>\$19.720</b>	<b>\$8.295</b>
<b>Ending Fund Balance</b>	<b>\$8.209</b>	<b>\$6.954</b>	<b>\$0.013</b>	<b>\$0.126</b>	<b>\$0.000</b>	<b>(\$2.547)</b>	<b>\$0.136</b>	<b>\$1.688</b>	<b>\$0.138</b>	<b>\$0.037</b>	<b>\$1.063</b>	<b>\$0.953</b>	<b>\$2.544</b>

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**FY13 BUDGET SOURCES AND USES OF FUNDS SUMMARY** (in millions)

Sources and Uses	SLATE	1163-65 CDA*	1166-9 Grant Funds	Street Improve- Fund*	1217-22 Capital Improve- Funds	General Oblig. Debt Service	Tax Increment Financing	Water Division Enterprise Fund	Airport Enterprise Fund	Mail Internal Service Fund	ESD Fuel Int. Service Fund	Employee Health & Hospital Funds
<b>Beginning Fund Balance</b>	n/a	n/a	n/a	\$1.622	\$2.077	\$8.593	\$0.000	\$18.288	\$122.211	\$0.000	\$0.000	\$4.048
<b>Revenues</b>												
Property Tax	-	-	-	-	-	5.691	-	-	-	-	-	-
Sales & Use Taxes	-	-	-	-	\$19.51	-	-	-	-	-	-	-
Motor Vehicle Sales Tax	-	-	-	0.650	-	-	-	-	-	-	-	-
Gasoline Tax	-	-	-	-	0.630	-	-	-	-	-	-	-
Franchise (Utility) Taxes	-	-	-	4.150	-	-	-	5.265	-	-	-	-
Other Taxes	-	-	-	-	-	-	0.507	-	-	-	-	-
License Fees	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Revenues	-	-	-	-	-	-	-	49.772	187.000	-	-	-
Grants / Intergovernmental	3.898	7.986	36.600	-	-	-	-	-	-	-	-	-
User Fees, Fines & Other	-	-	-	-	1.500	-	-	-	-	0.827	4.845	42.524
Transfers In	-	-	-	-	11.934	-	-	-	-	-	-	-
Other Resources	-	-	-	-	0.350	-	-	-	-	-	-	-
<b>Total Sources of Funds</b>	<b>\$3.898</b>	<b>\$7.986</b>	<b>\$36.600</b>	<b>\$4.800</b>	<b>\$33.924</b>	<b>\$5.691</b>	<b>\$0.507</b>	<b>\$55.037</b>	<b>\$187.000</b>	<b>\$0.827</b>	<b>\$4.845</b>	<b>\$42.524</b>
<b>Appropriations</b>												
Personal Services	3.198	6.050	7.693	2.005	1.090	-	0.477	22.296	41.074	0.332	-	0.485
Materials & Supplies	0.070	0.054	0.372	2.026	-	-	0.015	11.037	5.442	0.009	4.845	0.066
Rental & Non Capital Leases	0.205	0.615	0.006	0.030	-	-	-	0.421	0.137	0.008	-	0.004
Non Capital Equipment	0.000	0.042	0.381	0.008	-	-	0.010	0.168	0.270	-	-	0.006
Capital Assets	0.000	0.035	0.393	0.080	-	-	0.005	1.697	0.833	0.000	-	0.000
Contractual & Other Services	0.425	1.213	27.755	0.651	13.139	-	0.000	16.120	41.175	0.478	-	43.463
Debt Service	-	0.001	-	-	21.772	5.703	0.000	4.068	79.530	-	-	-
Transfers Out :												
Capital Lease Payments	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Uses of Funds</b>	<b>\$3.898</b>	<b>\$8.010</b>	<b>\$36.600</b>	<b>\$4.800</b>	<b>\$36.001</b>	<b>\$5.703</b>	<b>\$0.507</b>	<b>\$55.807</b>	<b>\$168.461</b>	<b>\$0.827</b>	<b>\$4.845</b>	<b>\$44.024</b>
<b>Ending Fund Balance</b>	<b>\$0.000</b>	<b>(\$0.024)</b>	<b>\$0.000</b>	<b>\$1.622</b>	<b>\$0.000</b>	<b>\$8.581</b>	<b>\$0.000</b>	<b>\$17.518</b>	<b>\$140.750</b>	<b>\$0.000</b>	<b>\$0.000</b>	<b>\$2.548</b>

\* 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.

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

<b>Revenue Category</b>	<b>Actual Receipts FY11</b>	<b>Projected Receipts FY12</b>	<b>Projected Receipts FY13</b>	<b>Percent Change</b>
Earnings Tax	141,557,643	146,955,000	147,750,000	0.5%
Sales Taxes	45,999,634	50,875,000	49,500,000	-2.7%
Property Tax	53,883,005	52,938,000	53,471,000	1.0%
Payroll Expense Tax	33,709,243	34,475,000	35,180,000	2.0%
Franchise / Utility Taxes:				
Electricity	28,360,971	29,300,000	29,300,000	0.0%
Natural Gas	8,615,573	7,230,000	7,730,000	6.9%
Telephone	7,745,837	2,315,000	2,775,000	19.9%
Water	6,198,307	5,200,000	5,300,000	1.9%
Airport	5,792,340	5,810,000	6,000,000	3.3%
All Other franchise fees	678,847	474,000	509,000	7.4%
Subtotal	57,391,875	50,329,000	51,614,000	2.6%
Intergovernmental Revenues:				
Gasoline Tax	9,743,237	9,415,000	9,500,000	0.9%
Health Care Payments	5,132,391	5,205,000	5,500,000	5.7%
Prisoner Housing Reimbursement	5,824,531	4,650,000	6,400,000	37.6%
Juvenile Detention Reimbursements	2,103,023	2,086,000	2,086,000	0.0%
Motor Vehicle Sales Tax	2,912,791	2,950,000	3,000,000	1.7%
Intangible Tax	62,955	419,005	250,000	-40.3%
Subtotal	25,778,928	24,725,005	26,736,000	8.1%
Licenses:				
Graduated Business License	6,951,878	7,250,000	7,450,000	2.8%
Cigarette Occupational License	1,623,060	1,580,400	1,550,400	-1.9%
Sports and Amusement	1,926,088	1,605,000	1,515,000	-5.6%
Automobile	1,390,617	1,402,000	1,402,000	0.0%
Parking Garages and Lots	2,296,404	2,351,200	2,386,200	1.5%
Other Licenses	813,737	778,995	805,775	3.4%
Subtotal	15,001,784	14,967,595	15,109,375	0.9%
Departmental Revenues:				
Fines and Forfeits	8,234,865	7,783,250	8,213,250	5.5%
Building and Occupancy Permits	6,690,523	6,414,350	7,018,850	9.4%
Departmental User Fees & Other	35,560,904	37,412,210	39,174,735	4.7%
Subtotal	50,486,292	51,609,810	54,406,835	5.4%

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

<b>Revenue Category</b>	<b>Actual Receipts FY11</b>	<b>Projected Receipts FY12</b>	<b>Projected Receipts FY13</b>	<b>Percent Change</b>
Convention and Tourism Taxes:				
Hotel / Motel Gross Receipts <sup>1</sup>	6,070,000	6,680,000	7,550,000	13.0%
Restaurant Gross Receipts - 1 cent <sup>1</sup>	4,468,000	4,527,000	5,045,000	11.4%
Restaurant Gross Receipts - 1/2 cent	2,462,042	2,596,000	2,634,000	1.5%
Subtotal	13,000,042	13,803,000	15,229,000	10.3%
All other revenues and transfers	2,577,963	2,563,102	2,300,000	-10.3%
Employee Pension Trust transfer	13,500,000	13,500,000	13,500,000	0.0%
Subtotal	16,077,963	16,063,102	15,800,000	-1.6%
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$452,886,409</b>	<b>\$456,740,512</b>	<b>\$464,796,210</b>	<b>1.8%</b>

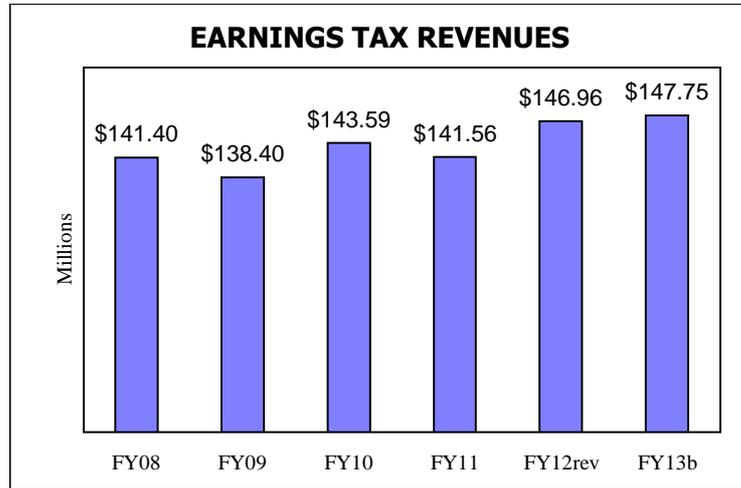
<sup>1</sup> Transfers from convention and sports facility trust fund and convention and tourism fund respectively

## 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 revenue, comprising approximately 31% 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.

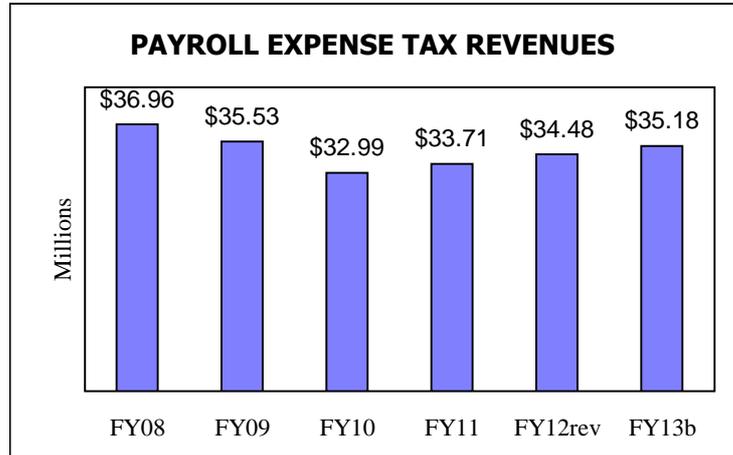
In November, 2010, voters in the state of Missouri approved a proposition requiring that those cities in the state with an existing earnings tax submit the tax to a retention vote every five years. If not successfully passed, the earnings tax would be phased out over a ten year period. City voters approved the first of these retention votes in April, 2011 with an 88% approval rate.

Earnings tax receipts in FY12 continued to recover from the recession period where job losses and a drop in corporate earnings had led to a decrease in receipts in recent years. FY10 receipts included a large release from escrow of approx. \$7M attributable to the previous fiscal year. With underlying growth of about 2%, receipts in FY12 are also expected to include approximately \$2.5M in receipts due from prior years. Estimates for FY13 continue to assume a modest growth of about 2.2% after this one time adjustment.

## 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.



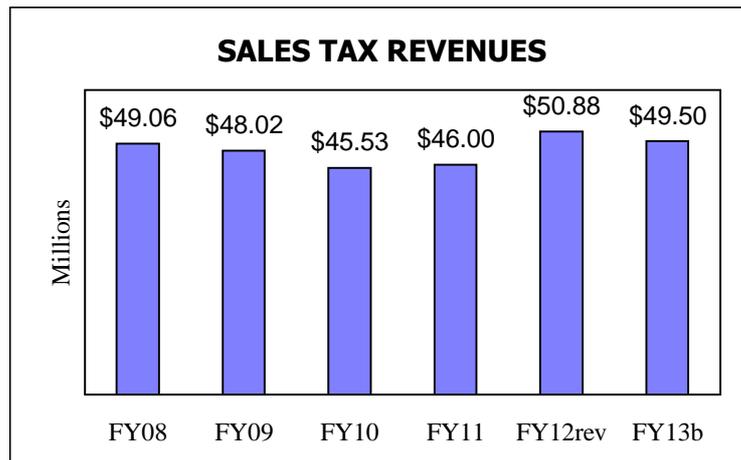
### Discussion

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 can grow at a different rate, due to a somewhat different base and exemptions noted above. In FY12, payroll tax receipts have been tracking just under the performance of the earnings tax and is projected to continue to grow by 2% in FY13.

## 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

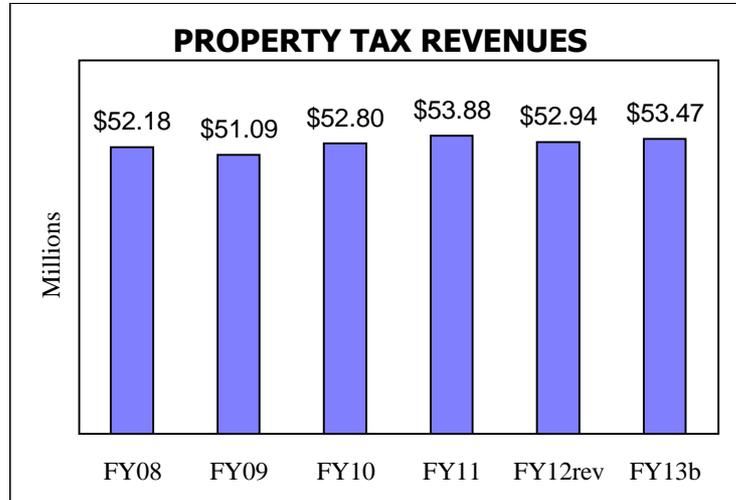
The above chart represents the trend of that portion of sales tax receipts allocated to the City's general fund. Of the City's major sources of revenue, the sales tax has remained the most vulnerable to economic downturns. Boosted by such events as the baseball world series in the fall of 2011, the sales tax has shown an unusually strong performance for FY12, up nearly 11% year to date. Estimates for FY13 adjust for one time events of the past year and project growth of less than 1%, which is closer to the norm for this source of revenue.

<b><u>Sales Tax Rate in City</u></b>	
City - General & Capital Funds	1.875%
City - Metro	1.000%
City - Regional Parks	0.100%
City - Local Parks	0.125%
City - Public Safety	0.500%
	3.600%
State Rates	4.225%
Bd. Of Education	0.666%
	4.891%
<b>Total Sales Tax Rate:</b>	<b>8.491%</b>

## REAL AND PERSONAL PROPERTY TAXES

### Definition

A tax levied on the assessed value of all real and personal property. The current tax rate is \$7.2070 per \$100 assessed value.



### Discussion

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

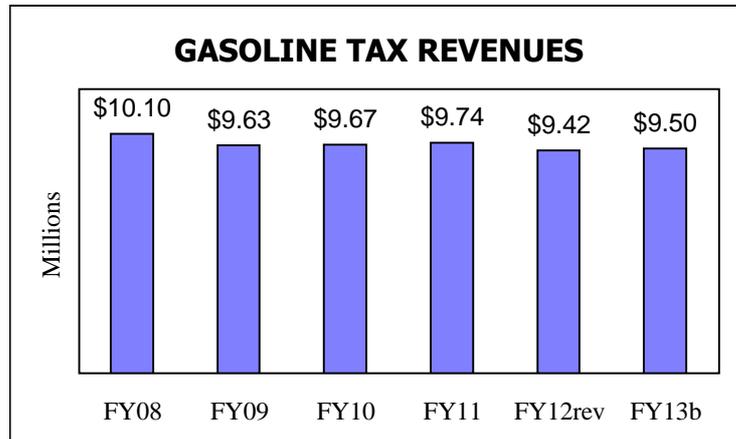
State	\$0.0300
Schools	4.1743
Community College	0.2200
Library	0.5435
Zoo, Museum, Garden District	0.2671
Sewer District	0.0818
Sheltered Workshop	0.1445
Community Mental Health	0.0867
Community Children's Services Fund	0.1900
City - General Purposes	1.3547
City - Public Debt	0.1144
<b>TOTAL</b>	<b>\$7.2070</b>

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. FY2012 receipts took a slight dip as adjustments to valuations following the 2011 reassessment year reduced real property receipts by approx. 2%. Meanwhile personal property tax receipts remained flat. FY13 estimates assume only modest increase of 1% over the current fiscal year.

## 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 for its status as both 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.

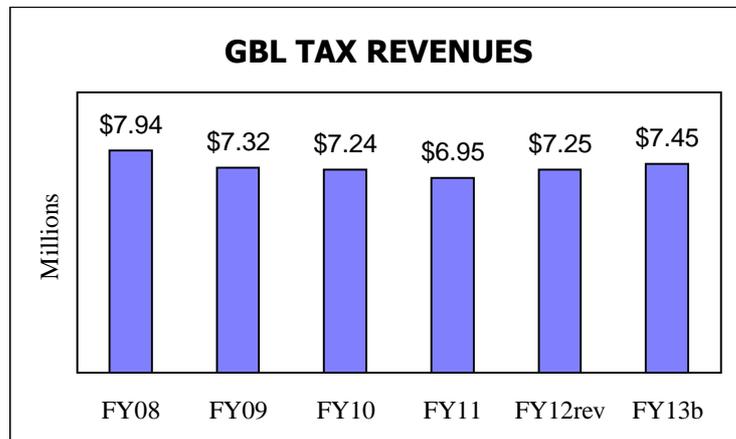
Amounts depicted in the chart above represent the City's allocation based on its status as a city and are deposited to the general fund to offset the cost of maintaining streets and highways. An additional \$0.6 million is received based on the City's status as a county and is deposited to the capital fund to offset the cost of road and bridge projects.

FY12 receipts from gasoline tax revenues had declined by nearly 8% through the third quarter of FY12. FY13 estimates assume receipts will level out at about \$9.5M for the fiscal year.

## 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 \$200 for employers with two or fewer employees to \$37,500 for employers with more than five hundred employees. (Graph illustrates general fund only)



### Discussion

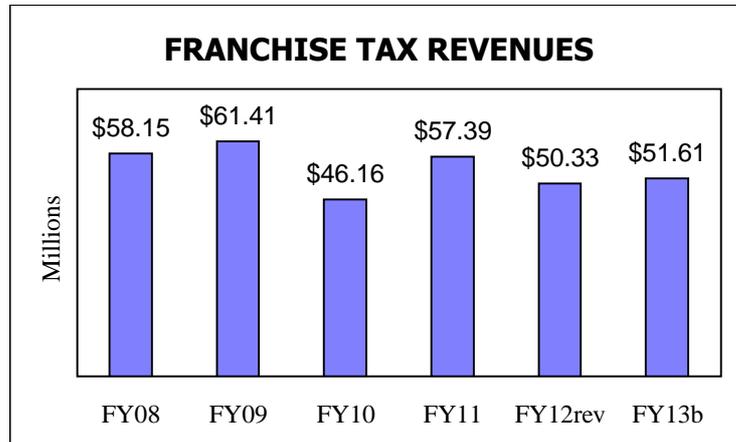
The decline in business activity in recent years is readily apparent in results from the GBL. A significant drop in receipts beginning in FY09 indicated the decline in jobs and employment from which the City is yet to fully recover. While most receipts from the GBL are received in the 4th quarter of the fiscal year, year to date receipts suggest a positive trend for FY12 results and this recovery is projected to continue into FY13. The current license fee schedule, including the increase approved by voters in 2006 and allocated to the Public Safety Trust Fund is as follows:

<u>Number of Employees</u>	<u>GBL Tax</u>
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 steam and water are taxed at 10% of their gross receipts from all customers. The taxes are passed on to the ultimate consumers. Utility tax receipts have fluctuated significantly in the past few fiscal years due mainly to the implementation of a settlement agreement with telecommunication companies. The City reduced its tax on telecommunications from 10% to 7.5% effective November 1, 2007. In return the companies agreed to apply the new lower rate to wireless communications receipts previously protested under the old rate. Results from FY10 were skewed by the release of protest amounts in FY09. FY11 estimates reflect a release of final escrowed amounts. Both electric utility receipts (46% of total) and natural gas receipts have risen and declined respectively with electric and natural gas rates and remain susceptible to variations in weather. An unusually warm winter saw natural gas receipts decline year to date by over 30%. Conversely, electricity gross receipt revenues remained elevated following a second successive hot summer. FY13 estimates assume overall franchise receipt growth of 2.5%.

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

<b>Revenue Category</b>	<b>Actual Receipts FY11</b>	<b>Projected Receipts FY12</b>	<b>Projected Receipts FY13</b>	<b>Percent Change</b>
<b>SPECIAL AND OTHER FUND REVENUES:</b>				
Local Use Tax Fund				
Local Use Tax	27,724,628	29,000,000	29,000,000	0.0%
Interest & Misc.	18,599	35,000	35,000	0.0%
	<u>27,743,227</u>	<u>29,035,000</u>	<u>29,035,000</u>	<u>0.0%</u>
Convention and Tourism Fund				
Restaurant Gross Receipts Tax (1%)	4,819,264	5,100,000	5,177,000	1.5%
License Commission	-204,259	-216,000	-219,000	1.4%
	<u>4,615,005</u>	<u>4,884,000</u>	<u>4,958,000</u>	<u>1.5%</u>
Convention and Sports Facility Fund				
Hotel and Motel Sales Tax (3.5%)	6,628,570	7,200,000	7,272,000	1.0%
License Commission	-211,972	-230,000	-233,000	1.3%
	<u>6,416,598</u>	<u>6,970,000</u>	<u>7,039,000</u>	<u>1.0%</u>
Assessment Fund				
Real Estate Tax	2,037,045	1,800,000	1,912,000	6.2%
State Reimbursements	340,116	474,000	470,000	-0.8%
Other	80,040	76,000	81,000	6.6%
General Fund Subsidy	1,850,000	1,447,750	1,600,000	10.5%
	<u>4,307,201</u>	<u>3,797,750</u>	<u>4,063,000</u>	<u>7.0%</u>
Miscellaneous Special Funds (1116)				
City Employee Pension Trust Fund	13,500,000	13,500,000	13,500,000	0.0%
Gateway Transportation Fund	1,209,097	950,000	950,000	0.0%
Forest Park Funds	1,570,245	1,547,100	1,694,000	9.5%
Circuit Attorney - Misc. Special Funds	215,923	198,000	198,000	0.0%
Circuit Attorney - Child Support Unit	1,935,949	1,550,000	1,550,000	0.0%
Street Excavation Fund	211,485	195,000	205,000	5.1%
Port Authority (incl. gaming lease)	1,931,961	1,881,000	2,092,000	11.2%
Building Commissioner - Lead Remediation	1,021,555	852,000	908,000	6.6%
Building Commissioner - Bldg. Demolition	1,084,593	1,084,000	1,084,700	0.1%
Police Officer Training Fund	80,894	75,000	75,000	0.0%
Health Division - Other Special Revenue	39,729	31,000	31,000	0.0%
Equitable Relief from Utility Tax	295,647	100,000	104,000	4.0%
Battered Persons / Domestic Viol. Funds	85,125	84,000	84,000	0.0%
Other Special Revenue Funds	1,093,023	982,023	1,063,088	8.3%
	<u>24,275,226</u>	<u>23,029,123</u>	<u>23,538,788</u>	<u>2.2%</u>

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

<b>Revenue Category</b>	<b>Actual Receipts FY11</b>	<b>Projected Receipts FY12</b>	<b>Projected Receipts FY13</b>	<b>Percent Change</b>
Communications Fund				
Cable Television Gross Receipts Tax	2,602,276	2,525,000	2,525,000	0.0%
	<u>2,602,276</u>	<u>2,525,000</u>	<u>2,525,000</u>	<u>0.0%</u>
Lateral Sewer Fund				
Tax receipts and interest	2,480,958	2,480,000	2,500,000	0.8%
Interest	511	5,000	5,000	0.0%
Surplus Commissions	39,406	41,000	41,000	0.0%
	<u>2,520,875</u>	<u>2,526,000</u>	<u>2,546,000</u>	<u>0.8%</u>
Public Safety Trust Fund				
Graduated Business License Tax	2,940,772	3,106,000	3,193,000	2.8%
	<u>2,940,772</u>	<u>3,106,000</u>	<u>3,193,000</u>	<u>2.8%</u>
Riverfront Gaming Revenues (excl. port lease)				
Adjusted Gross Receipts Tax (2.1%)	3,622,871	3,600,000	3,600,000	0.0%
Admissions Tax (\$1)	6,603,078	6,300,000	6,300,000	0.0%
Interest / Misc.	1,000,000	1,001,000	1,001,000	0.0%
	<u>11,225,949</u>	<u>10,901,000</u>	<u>10,901,000</u>	<u>0.0%</u>
Local Parks Funds				
1/8 Cent Sales Tax	4,138,319	4,533,000	4,410,000	-2.7%
Neighborhood Parks Fund (Gen Fund Trnsfr)	1,600,000	1,600,000	1,600,000	0.0%
BJC / City Trust Fund	2,000,247	2,000,500	2,000,500	0.0%
	<u>7,738,566</u>	<u>8,133,500</u>	<u>8,010,500</u>	<u>-1.5%</u>
Public Safety Sales Tax Fund				
1/2 Cent Public Safety Sales Tax	16,612,177	18,320,000	17,820,000	-2.7%
	<u>16,612,177</u>	<u>18,320,000</u>	<u>17,820,000</u>	<u>-2.7%</u>

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

<b>Revenue Category</b>	<b>Actual Receipts FY11</b>	<b>Projected Receipts FY12</b>	<b>Projected Receipts FY13</b>	<b>Percent Change</b>
<b>Government Grant Fund Revenues</b>				
St. Louis Agency on Training & Employment	11,009,295	9,699,000	3,898,000	-59.8%
Police Department Grants	8,847,127	10,350,000	8,295,000	-19.9%
Community Dev. - (excl. separate. approp)	8,460,040	7,985,000	7,957,000	-0.4%
Other Government Grants	48,964,951	35,168,000	36,600,000	4.1%
	<u>77,281,413</u>	<u>63,202,000</u>	<u>56,750,000</u>	<u>-10.2%</u>
<b>Capital Improvements Funds</b>				
1/2 Cent Sales Tax	16,712,765	18,500,000	17,850,000	-3.5%
Metro Parks Sales Tax	1,522,008	1,720,000	1,660,000	-3.5%
Gasoline Tax	630,000	630,000	630,000	0.0%
Previous Year Surplus / (Deficits)	0	1,184,000	2,077,000	75.4%
Income From Sale Of City Assets & Other	3,216,300	350,000	350,000	0.0%
Transfers from General and Other Funds	6,087,533	9,800,040	11,719,565	19.6%
Courthouse Restoration Funds	1,368,319	1,400,000	1,500,000	7.1%
CVC Reimbursements	0	217,000	217,000	0.0%
Previous Appropriation Rollover	0	0	0	0.0%
	<u>29,536,925</u>	<u>33,801,040</u>	<u>36,003,565</u>	<u>6.5%</u>
<b>Debt Service Fund</b>				
Property Taxes	6,453,127	5,690,000	5,704,000	0.2%
	<u>6,453,127</u>	<u>5,690,000</u>	<u>5,704,000</u>	<u>0.2%</u>
Tax Increment Financing	2,129,646	1,390,000	508,000	-63.5%
Trustee Lease Fund - Interest & DSR Earnings	16,137,532	8,396,000	7,013,000	-16.5%
Mail Services Internal Service Fund	442,983	445,757	498,075	11.7%
<b>Employee Benefits Funds</b>				
	37,083,000	38,347,000	42,524,000	10.9%
	<u>37,083,000</u>	<u>38,347,000</u>	<u>42,524,000</u>	<u>10.9%</u>
<b>Subtotal Special and Other Fund Revenues</b>	<b><u>280,062,498</u></b>	<b><u>264,499,170</u></b>	<b><u>262,629,928</u></b>	<b><u>-0.7%</u></b>

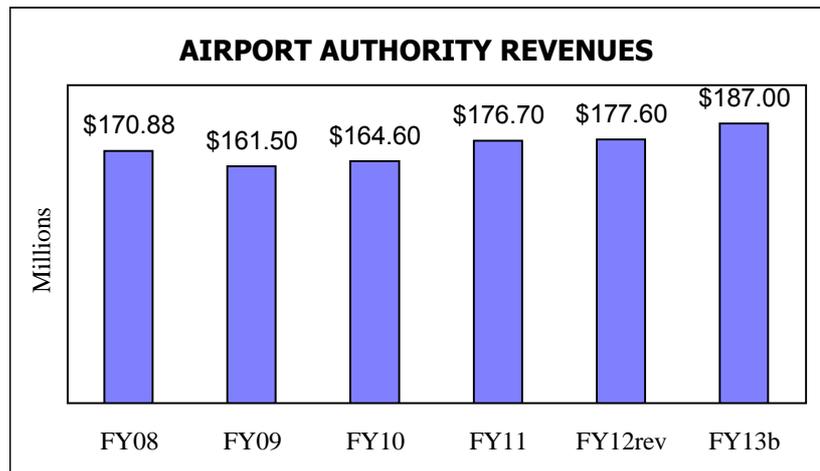
**CITY OF ST. LOUIS  
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE**

<b>Revenue Category</b>	<b>Actual Receipts FY11</b>	<b>Projected Receipts FY12</b>	<b>Projected Receipts FY13</b>	<b>Percent Change</b>
<b>ENTERPRISE FUND REVENUES:</b>				
Water Division				
Net Sales of Water	51,109,423	50,832,000	50,640,000	-0.4%
All Other Income	2,531,591	2,397,000	2,397,000	0.0%
	<u>53,641,014</u>	<u>53,229,000</u>	<u>53,037,000</u>	<u>-0.4%</u>
Lambert St. Louis Airport				
Landing Fees	67,303,954	69,150,000	70,678,000	2.2%
Rents	23,339,345	29,000,000	30,981,000	6.8%
Utilities and Charges	600,996	800,000	850,000	6.3%
Concessions	21,449,479	22,000,000	23,200,000	5.5%
Rate Mitigation Proceeds	0	13,728,000	13,728,000	
Interest	1,980,852	1,100,000	1,500,000	36.4%
Parking and Miscellaneous	34,838,280	18,000,000	18,500,000	2.8%
Pledged PFC Revenues	27,195,148	23,863,000	27,578,000	15.6%
	<u>176,708,054</u>	<u>177,641,000</u>	<u>187,015,000</u>	<u>5.3%</u>
<b>Subtotal Enterprise Funds</b>	<b>230,349,068</b>	<b>230,870,000</b>	<b>240,052,000</b>	<b>4.0%</b>
<b>Total Special and Enterprise Revenues</b>	<b><u>\$510,411,566</u></b>	<b><u>\$495,369,170</u></b>	<b><u>\$502,681,928</u></b>	<b><u>1.5%</u></b>
<b>Revenues Appropriated Separately:</b>				
Street Improvement Fund				
Motor Vehicle Sales Tax	690,172	697,000	700,000	0.4%
Franchise (Utility) Taxes	4,295,123	4,539,000	4,539,000	0.0%
Interest	0	0	0	
	<u>4,985,295</u>	<u>5,236,000</u>	<u>5,239,000</u>	<u>0.1%</u>
Community Dev. Block Grants / Housing Grants (excluding appropriations listed above)	<u>24,080,032</u>	<u>20,550,000</u>	<u>17,829,160</u>	<u>-13.2%</u>
Transportation Fund	25,176,951	32,453,000	36,000,000	10.9%
Parking Division Fund	15,980,722	13,491,000	13,896,860	3.0%
<b>Total All Special and Other Fund Revenues</b>	<b><u>\$580,634,566</u></b>	<b><u>\$567,099,170</u></b>	<b><u>\$575,646,948</u></b>	<b><u>1.5%</u></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.



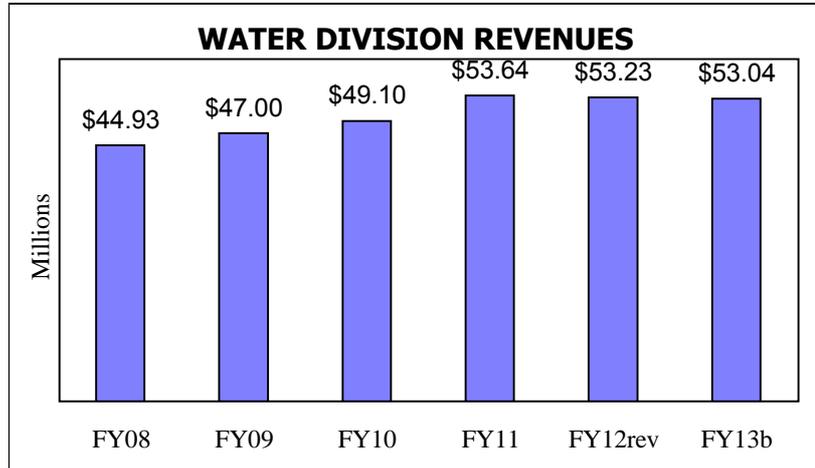
### Discussion

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: Air Canada, Air Choice One, Air Tran, Alaska Airlines, American, Cape Air, Continental, Delta, Frontier, USAir, USA3000, Southwest, 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. Landing fee revenue from signatory airlines is projected to increase a modest 2.3% in FY13, with rents and increases in concession revenue bringing total operating revenues up an estimated 3.7% to a total \$159.4M. These operating revenues are supplemented by pledged passenger facility charge revenues (ticket surcharges for Airport upkeep) of \$27.6M.

## 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

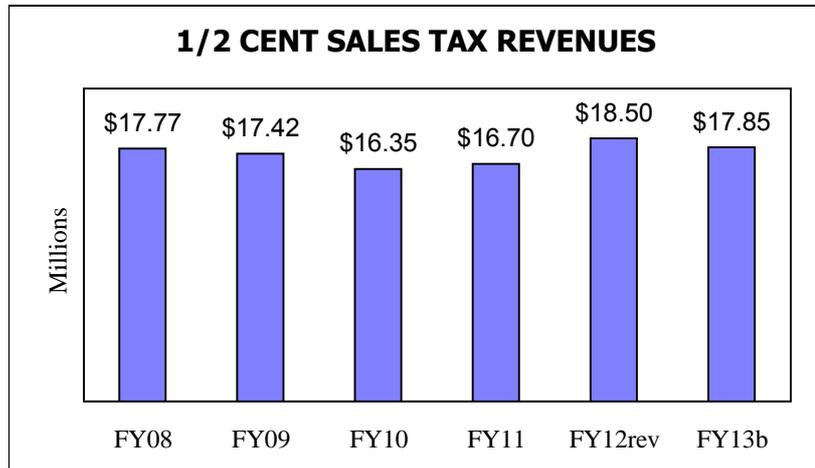
Revenues from net sales of Water include sales to flat-rate and metered customers and sales to other governmental jurisdictions. While the number of metered and unmetered customers has decreased reflecting the city's population decline, increases in the sales to other governmental jurisdictions has offset 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.

Water rates increased in FY11 as part of a phased set of increases to meet rising costs. Declines in the overall volume of water sales have reduced the impact of these increases resulting in a more modest rise in net revenues. FY13 revenue projections assumed no growth.

## 1/2 CENT CAPITAL SALES TAX

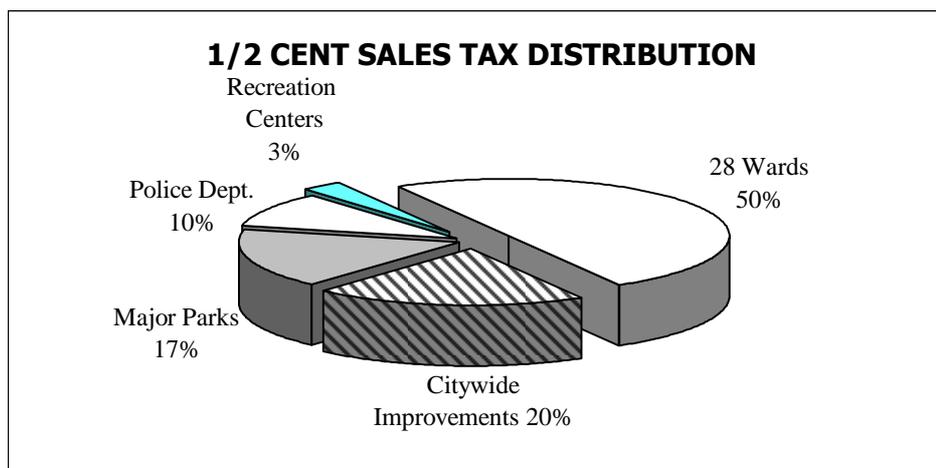
### Definition

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

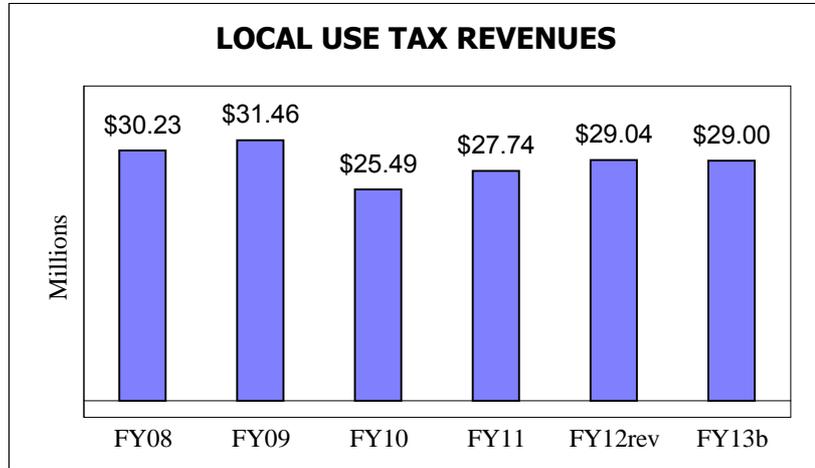
City voters approved the 1/2 cent sales tax for capital improvements in August, 1993. The City ordinance authorizing the 1/2 cent sales tax included a formula for allocating the proceeds among various capital spending areas. This allocation is illustrated in the pie chart below. Of the City's major sources of revenue, the sales tax has remained the most vulnerable to economic downturns. Boosted by such events as the baseball world series in the fall of 2011, the sales tax has shown an unusually strong performance for FY12, up nearly 11% year to date. Estimates for FY13 adjust for one time events of the past year and project growth of less than 1%, which is closer to the norm for this source of revenue.



## LOCAL USE TAX

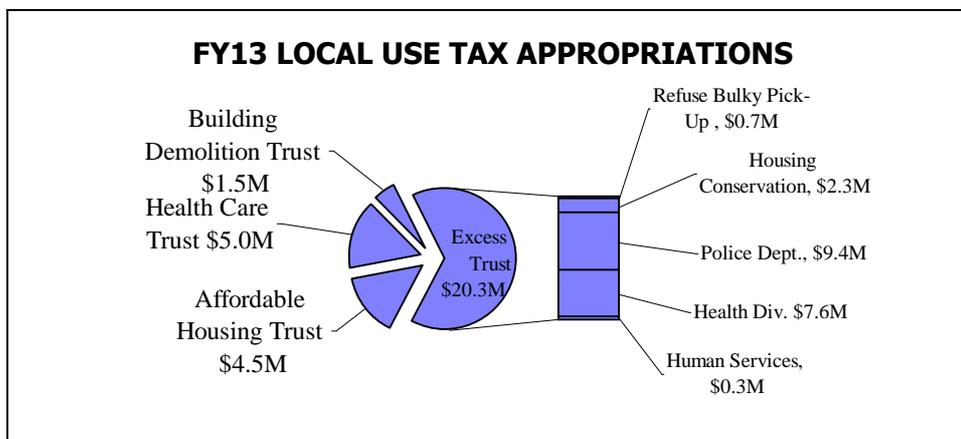
### Definition

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 1/4 cent sales tax for Metro the use tax rate will increase 3.35% to 3.6%.



### Discussion

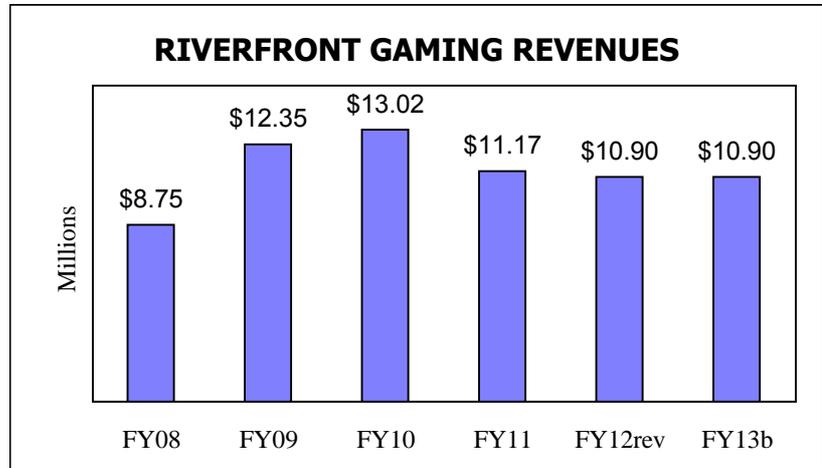
City voters approved the current Local Use Tax in November, 2002. The local use tax rate has increased since with increases in the City's sales tax rate, by 1/8 cent in 2007, a 1/2 cent increase in 2008, and finally a 1/4 cent increase effective July 2010. The total local use tax rate is currently 3.6%. Paid mostly by businesses, local use tax receipts fell sharply in FY10 and have recovered somewhat assisted by the rate increase in FY11. FY12 year to date receipts were up 4.7% and estimates for FY13 assume remain at this level. Due to ongoing budget challenges, a reallocation of a portion of the proceeds for Affordable Housing (\$1M) as well as Building Demolition (\$1.5M) are being retained in the excess use tax fund to help offset the budget gap.



## RIVERFRONT GAMING

### Definition

Riverfront Gaming revenues come primarily from two sources: 1) the local share of the state gaming tax and 2) the local share of the state admissions tax.



### Discussion

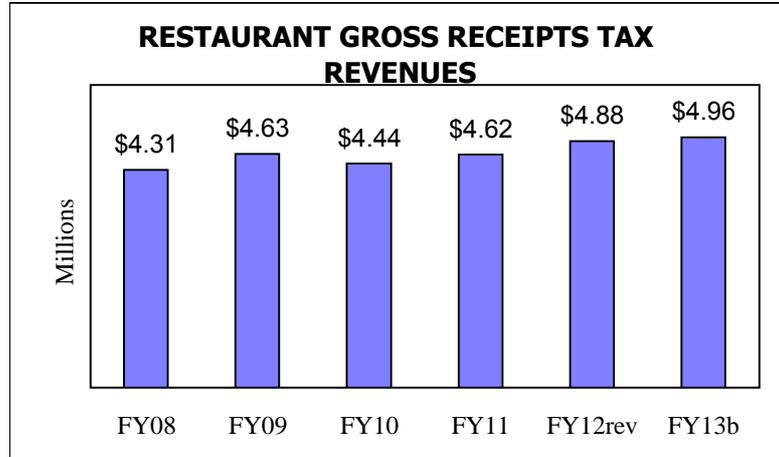
In December 2007, Lumiere Place, a new gaming facility operated by Pinnacle Casinos opened on Laclede's Landing. The new facility though not subject to Port lease payments due to its location led to a more than doubling of gaming revenues in FY09 over the two years prior. In 2008, Missouri voters approved removing loss limits as well as a 1% increase in the state tax rate on adjusted gross receipts (AGR). Now at 21% of AGR, the City receives 10% of this amount, or 2.1% of AGR. In addition, the City continues to receive \$1 of the state imposed \$2 head tax on the number of admissions. The closing of the old President casino on Laclede's Landing in July of 2010 resulted in the loss of approximately \$2.0M in port lease and gaming revenues. The recent opening of the new Pinnacle casino in south St. Louis county has also drawn some business from the existing Lumiere operation in the City. As part of the development agreement of this second casino Pinnacle will be making annual payments to the City of \$1M which will help offset this reduction in gaming receipts. In the current fiscal year, gaming revenues have seen a decline of about 2.5% and are projected to remain flat through FY13.

## RESTAURANT GROSS RECEIPTS TAX

### Definition

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

### Discussion

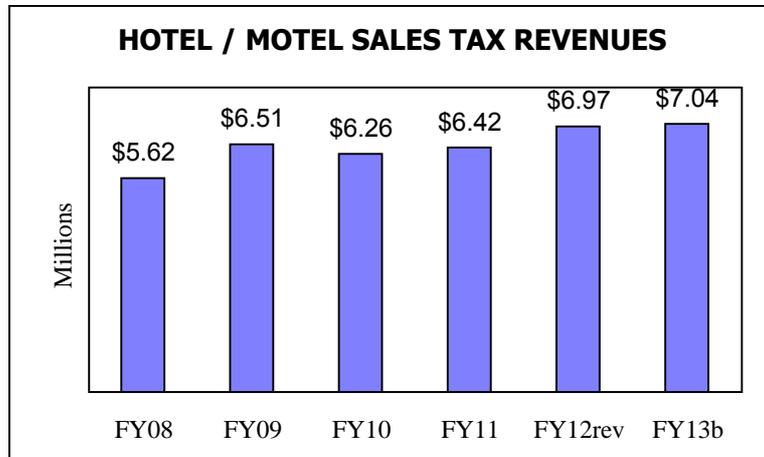


The 1% restaurant gross receipts tax serves as the source of revenue to the City's Convention and Tourism Fund. The fund was established to foster and promote the City's convention and tourism industry. Revenues from this source together with hotel tax receipts from the Convention and Sports Facility Fund are used to offset debt service payments on the Convention Center as well as minor subsidies to convention and tourism related organizations. In FY12, restaurant gross receipt revenues responding to some of the same events that have driven sales tax revenues have risen a healthy 6.7% year to date. FY13 estimates adjust for one time events but assume continued growth at 1.5%.

## HOTEL / MOTEL SALES TAX

### Definition

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



### Discussion

Hotel Tax receipts have exhibited consistent growth with the addition of hotel developments in the downtown and central corridor areas. 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. Following some of the same trends as the restaurant tax, hotel tax receipts were up over 11% through the third quarter of the fiscal year. Growth for FY13 is projected to be slight from this higher revenue level at 1%.



**FINANCIAL AND BUDGETARY POLICIES**

**CITY VISION AND PROGRAM VISIONS**

**CITY OF ST. LOUIS, MISSOURI**

## **FINANCIAL AND BUDGETARY POLICIES**

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The budget document for the City is an Annual Operating Plan serving as the guidebook for the fiscal year. It sets policy, identifies new initiatives and allocates the resources necessary to maintain City services and meet the objectives of the fiscal year.

A summary of the new initiatives and how the budget allocates this year's resources is described in the Executive Summary section of the budget document. Financial and budgetary policies as well as a draft vision statement and summary of program missions are outlined on the following pages.

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### **BUDGET PREPARATION AND ADMINISTRATION**

- 1) Annual budgets will be developed for the general and special funds by the Budget Division for review by the Board of Estimate and Apportionment.
- 2) A five-year expense and revenue projection will be developed for the general fund and the capital improvements fund to match revenue capacity with expenditure needs as a planning and decision tool.
- 3) Appropriations will be based on reasonable estimates of revenue.
- 4) Revenues and expenditures will be accounted for on a modified accrual basis for budgetary services.
- 5) The City will prepare a Comprehensive Annual Financial Report which it believes will meet all of the guidelines necessary to receive the Certificate for Excellence in Financial Reporting from the Government Finance Officers Association.
- 6) Annual budget appropriations will be made in a timely manner. In accordance with the City Charter, the Board of Estimate and Apportionment shall submit a balanced budget proposal to the Board of Aldermen at least sixty days before the beginning of the new fiscal year.

## **FINANCIAL AND BUDGETARY POLICIES**

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### **GENERAL FUND BUDGET**

- 1) Revenue estimates will be developed for the ensuing fiscal year by the Budget Division, with independent review and commentary provided by the staff of the City Comptroller.
- 2) A revenue manual will be developed and updated annually with information concerning the assumptions underlying the revenue projections.
- 3) The City will maintain the unreserved portion of the general Fund Balance at a minimum of 5% of the total General Fund Budget.
- 4) The general fund budget for ongoing operations will be developed to match recurring revenues.
- 5) Revenues will be monitored monthly with official review and updates provided to the Board of Estimate and Apportionment on a quarterly basis.
- 6) Apparent shortfalls in revenue will be analyzed for their impact on future years.
- 7) Expenditures will be monitored monthly and apparent overspending will be handled on a departmental basis.
- 8) Known cyclical costs such as the 27th pay, which occurs every eleven years, will be funded at an appropriate amount in each budget.
- 9) Appropriations will be made annually to cover the expenses of the self-insurance fund.
- 10) Each request for a new program must be accompanied by an analysis that shows the long term impact of the program on existing revenue sources and on existing programs.

## **FINANCIAL AND BUDGETARY POLICIES**

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### **CAPITAL IMPROVEMENTS**

- 1) The City shall prepare a five-year Capital Improvements Plan and a Capital Budget annually, in accordance with its Policy and Procedures manual.
- 2) The five-year Capital Improvements Plan shall identify sources of funding.
- 3) For major capital projects, an analysis should accompany the proposed projects with information on expected annual operating costs, projected revenue benefits (if any) and other indirect costs or benefits to the City.
- 4) The City shall fund capital projects with resources made available to the Capital Fund including, but not limited to, the proceeds from the 1/2 cent sales tax.

### **CITY DEBT**

- 1) Bonding should be used to finance / refinance only those long-term assets or projects that benefit a significant portion of citizens in the City and for which repayment sources have been identified.
- 2) The scheduled maturity of bond issues shall not exceed the expected useful life of the capital project or asset financed.
- 3) For property tax supported bonds, the Comptroller will strive for a debt service reserve in an amount not less than the succeeding year principal and interest requirements. Reserve requirements for other bonds will be set forth in respective bond covenants.
- 4) Long term debt shall be structured with prepayment options, except when alternative structures are more advantageous to the City. The City will consider prepayments when available resources are identified.
- 5) Bond refunding shall be considered if one or more following conditions exist:
  - A) present value savings of 3% of par value of the refunding bonds
  - B) bond covenants are restrictive or outdated
  - C) restructuring debt is deemed desirable; desire to keep debt payments level from year to year, opportunity to release excess debt service reserves etc.
- 6) Bond insurance shall be considered when present value of debt service savings is equal to or greater than the insurance premium.
- 7) The City will take all steps necessary to maintain its credit rating on outstanding debt and comply with bond covenants.
- 8) The Comptroller will select underwriters and bond counsel from a pre-qualified list to be revised at least every two years.

## **CITY VISION AND PROGRAM MISSIONS**

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The City of St. Louis is a city of safe neighborhoods, attractive parks and recreation, affordable housing, desirable neighborhoods, good schools and efficient transportation and utilities. The City is a home to citizens of good health and well being, a vibrant and diverse economy and an efficient government.

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### **SAFE NEIGHBORHOODS**

- 1) Pursue a community oriented policing strategy that protects the public from the occurrence of crime and increases public safety both in perception and reality.
- 2) Ensure the administration of justice through a fair and efficient judicial system.
- 3) Prepare the City's government, emergency responders, private agencies and citizens to prevent, respond to and recover from disasters and other emergency events.
- 4) Operate a community-based Fire Department that improves the quality of life in and around the City by protecting life, health, property, commerce and the environment.
- 5) Enforce the building codes and ordinances of the City honestly, fairly and efficiently.
- 6) Protect the safety of the public and preserve neighborhoods through the removal of structurally unsound and derelict buildings.
- 7) Protect the safety of the public through professional management of adult detention facilities and the delivery of comprehensive correctional and rehabilitative services.

### **ATTRACTIVE PARKS AND RECREATION**

- 1) Provide a full range of recreational and educational activities to City residents, particularly City youth, through recreation centers, recreation outposts and summer day camps.
- 2) Ensure the attractiveness, safety and quality of parks and neighborhoods through the maintenance and care of the urban forest.
- 3) Provide safe, attractive and accessible parks and open spaces within the confines of a densely populated urban center conducive to a variety of active and passive recreational opportunities.

## **CITY VISION AND PROGRAM MISSIONS**

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### **AFFORDABLE HOUSING AND DESIRABLE NEIGHBORHOODS**

- 1) Promote neighborhood preservation through building, environmental, health and nuisance laws.
- 2) Promote City living and neighborhood stabilization through the preservation of affordable and accessible housing and support services that enhance the quality of life for those in need.
- 3) Promote neighborhood preservation and enhanced quality of life through an aggressive program of weed and debris removal.
- 4) Remove derelict vehicles that are in violation of City ordinances.
- 5) Provide City residents with courteous and efficient collection and disposal of solid waste in an environmentally safe manner.
- 6) Promote conservation of housing stock via a comprehensive inspection program to enforce all applicable building codes.
- 7) Work with citizens and government to improve and sustain a quality environment in City neighborhoods through problem solving, addressing public safety needs and other issues related to the delivery of City services.

### **EFFICIENT TRANSPORTATION AND UTILITIES**

- 1) Efficiently provide a plentiful supply of the highest quality drinking water to City residents, businesses and other valued customers.
- 2) Provide an airport (Lambert-St. Louis International Airport) known for superior safety, operational efficiency and service to customers and one that meets both current and future air travel needs of the St. Louis metropolitan area.
- 3) Oversee and evaluate public right-of-way conditions for streets, sidewalks and ramps and provide for efficient repair and maintenance programs.
- 4) Manage the City's street signage, signals and lighting in a manner that efficiently and effectively moves traffic through the City.
- 5) Provide City commuters with safe, clean, and well-maintained streets, alleys and bridges in a cost effective manner.
- 6) Provide an efficient and well-maintained infrastructure for intermodal shipping through the City's port district.

## **CITY VISION AND PROGRAM MISSIONS**

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### **CITIZENRY OF GOOD HEALTH AND WELL BEING**

- 1) Develop and maintain a world class EMS system to provide the best possible pre-hospital emergency medical care.
- 2) Provide the City with significant, proactive lead poisoning prevention services through inspection, abatement and clinical efforts.
- 3) Help City residents live longer, healthier and happier lives through health promotion and disease prevention efforts.
- 4) Protect the public from biting incidents, animal nuisances and the potential for the spread of disease through the enforcement of animal related ordinances.
- 5) Protect the public from insect and rodent borne disease through efficient prevention and treatment efforts.
- 6) Promote clean air through air monitoring and emissions inspection efforts.
- 7) Inspect food establishments, producers and retail outlets to prevent food borne illness and ensure that foods produced and distributed in the City are safe and wholesome.
- 8) Enhance the quality of life of citizens through the provision of social service programs to the aged, homeless, veterans, disabled, youth and families in need.

### **VIBRANT AND DIVERSE ECONOMY**

- 1) Provide leadership and promote collaboration among public and private partners to develop a quality workforce that meets the economic and labor market needs of the St. Louis metropolitan area.
- 2) Enhance quality of life and economic vitality of the City through preparation of citywide neighborhood plans, preservation of cultural resources and provision of research graphics and design standard capabilities.
- 3) Promote neighborhood growth and or stabilization through federal funds administered by the U.S. Department of Housing and Urban Development (HUD).
- 4) Promote economic vitality through continued maintenance and preservation of the City's convention and sports related venues.
- 5) Promote a favorable environment for economic development through a judicious use of TIFs and other economic incentives.

## **CITY VISION AND PROGRAM MISSIONS**

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### **EFFICIENT AND EFFECTIVE GOVERNMENT**

- 1) Provide a well-qualified, diverse City workforce utilizing progressive human resource programs based on merit and equal employment opportunity principles.
- 2) Utilize Information Technology to enhance the efficiency and effectiveness of City services.
- 3) Ensure effective legal representation of City departments and agencies.
- 4) Ensure the effective monitoring of the City's fiscal affairs through a modern and efficient accounting, payroll and auditing system.
- 5) Ensure a continuous and uninterrupted supply of materials, goods, services and equipment to support City departments and agencies.
- 6) Provide for an effective and efficient system for assessing and collecting City revenues.
- 7) Promote Citywide voter registration and ensure fair and well run public elections.
- 8) Effectively register and route City service requests in an efficient and customer friendly way and provide City departments with statistics as needed.
- 9) Ensure an equitable public contracting and procurement environment within City government in which ready, willing and able Minority / Women / Disadvantaged Business Enterprises are able to participate.
- 10) Provide for a well maintained public infrastructure.
- 11) Provide safe, comfortable, clean and well maintained City-owned facilities.
- 12) Ensure the service capabilities of City departments by repairing and maintaining an effective and efficient rolling stock and equipment fleet.

# CITY VISION AND PROGRAM MISSIONS

## MATRIX OF PRIMARY CITY GOALS BY DEPARTMENT

The table below provides an illustration of departmental responsibility for the implementation and reaching of FY2013 Goals. Please refer to the following corresponding Departmental Sections of this document for specific programmatic goals and activities being undertaken in support of these goals.

<b>DEPARTMENT</b>	<i>Safe Neighborhoods</i>	<i>Attractive Parks &amp; Recreation</i>	<i>Affordable Housing / Desirable Neighborhoods</i>	<i>Efficient Transportation &amp; Utilities</i>	<i>Citizenry of Good Health &amp; Well Being</i>	<i>Vibrant and Diverse Economy</i>	<i>Efficient &amp; Effective Government</i>
General Government			X			X	X
Finance							X
Parks, Recreation & Forestry		X					
Judicial Offices	X						X
County Offices							X
Public Utilities				X			
Streets			X	X			
Public Safety	X		X				
Health & Hospitals					X		
Human Services			X		X		
Board of Public Service				X			X