



EXECUTIVE SUMMARY

FY2022 ANNUAL OPERATING PLAN

The City is preparing to begin a new fiscal year at a time of marked contrasts. Over the past twelve months, the City and nation have had to endure the challenges and uncertainties of a world-wide pandemic, which in addition to being a health emergency requiring a considerable mobilization of resources to address and contain, has also been a blow to the City's economy and the revenues on which essential City services depend. The outlook a year ago was one of great uncertainty and economic

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.

foreboding. Yet while a certain

FY2022 Proposed Budget:

	FY21	FY22
General Fund	\$481.6M	\$511.5M
Special Revenue & Other Funds	383.2M	393.7M
Enterprise Funds	245.6M	248.4M
Total	\$1,110.4M	\$1,153.6M

amount of uncertainty remains as to the course of the pandemic, there is reason for optimism. The number of Covid-19 cases has declined markedly in recent weeks and as the percentage of the population that is vaccinated increases, there is hope that day-to-day activities can gradually begin to get back to normal. A return to normal would mean a return of the throngs of workers, businesses and visitors to the City that are key to the City's economic growth and recovery. Following the great recession of the past decade, the recovery was slow and it took many years for the City to restore its fiscal health. This time around, the City will benefit over the next several years from over \$500M in funds from the American Rescue Plan Act of 2021 (ARPA). This will not only allow the City to achieve a fiscal recovery at a much more rapid pace but will provide a unique opportunity to address underlying challenges in housing

and business development, infrastructure funding and other initiatives that should leave the City on a firmer financial foundation and contribute to making it an even better place to live, work and play for many years to come.



Revenue estimates for FY2021 assumed significant declines in the major tax receipts and this has come to pass through the end of the fiscal third quarter, although some revenue has not dropped as severely as anticipated. Both Earnings and Payroll tax receipts had seen declines reflecting the decline in employment and payrolls. Earnings tax withholdings were down over 4% while Payroll tax receipts had fallen 8%. These are historically significant declines to be sure, but not as steep as originally feared. Sales taxes, meanwhile, dropped a much steeper 35% in the third quarter and were trailing estimates for the year. Restaurant and hotel tax receipts had been particularly hard hit and were tracking fairly close to lower estimates while others such as utility taxes were lagging. Overall, receipts by the end of the third quarter were on track to exceed original estimates by a modest margin with fourth quarter results pending. The City had made strides in recent years of bolstering its level of reserves and at the beginning of the fiscal year had reached \$51.7M or about 10.7% of the pandemic reduced FY2021 general fund budget. The reserve balance is an important tool for weathering economic or other sudden shocks to the system that events such as the recent pandemic can impose. To date the City has been fortunate to avoid the need for any such draw on these funds. In the previous year, the City also had to contemplate contingency plans to address the potential scenario of revenue shortfalls being even greater than anticipated. In the coming fiscal year, the revenue replacement funds of the ARPA will serve as a safety net of sorts, providing the bridge over the budget gap resulting from revenues that are yet to return to pre-pandemic levels. As a result, the FY2022 Annual Operating Plan is able to avoid the budget cuts, capital improvement project deferrals and other fund reallocations that were a necessary part of the budget of the prior year. Half cent capital funds for ward and recreation accounts are to be fully allocated and other special funds will have more discretionary funding available. The FY2022 Annual Operating Plan proposes appropriations of General and Special Fund revenue that will continue to provide the services necessary to ensure the City remains an attractive place for its residents, businesses and visitors alike. It maintains appropriations from new revenues approved in the past few years for supporting various initiatives in areas such as public safety, affordable housing, afterschool and summer jobs programs, recreation, social and mental health services and neighborhood stabilization efforts through derelict building demolition. FY2022 will be the fourth fiscal year for the 1/2 cent economic development sales tax, which, at the recommendation of the Economic Development Sales Tax Board, will continue to set aside funds for public transit, and allocate funding for neighborhood stabilization, workforce development and public safety infrastructure needs. FY2022 will continue the utilization of the funds from first installment of general obligation bonds dedicated to preserving vacant housing stock throughout the City. Known as Proposition NS, the program involves issuing bonds totaling \$40M in installments of up to \$6.0 million per year to further housing preservation efforts. This program will provide the means for stabilizing vacant housing structures, staving off additional demolition needs and create incentives for future development. Some of the special fund revenues originating from federal government



reimbursements will be utilized to help offset general operating costs; these include payments from the U.S. Marshal's office for housing inmates at the City Justice Center and revenues received through a state program that reimburses local governments for previously unreimbursed costs of EMS and medical transports. In the Enterprise Fund category which includes both the Water Division and Airport, the Airport anticipates what is shaping up to be a year of recovery as the level of air passenger traffic begins to return to normal.

The American Rescue Plan Act funds will be issued in two tranches, with the initial distribution of 50% of the total to be received in the spring of this year and the balance to be received a year later. Spending of these funds is to be completed by the end of the 2024 calendar year. Other than the application of a portion of these funds to address the budget gap as discussed above, an overall plan for allocating these funds will take time to consider and develop. It is anticipated a portion of these funds will be incorporated into this Annual Operating Plan as the budget progresses through the approval process. Additional amounts can be included in subsequent appropriations. Any allocation scenario will need to consider the temporary nature of these funds so that longer term benefits are maximized while structural budget balance is maintained.

The proposed FY2022 Annual Operating Plan allocates a total budget \$1,153.6M. This is an increase of 3.9% from the previous fiscal year. Other than the amount allocated to general revenue for revenue replacement, this appropriation does not include the ARPA funds described above. The City's general fund, the largest component of the budget and providing funding for the majority of City services totals \$511.5M. This is an increase of 6.2% from the prior fiscal year but still below the pre-pandemic budget of FY2020. The proposed City workforce total for all funds amounts to 6,489 positions which is down by 162 positions from the prior year. The General Fund is down a net 153 positions with a net decline of 9 positions scattered across departments in various grant and special funds.

BUDGETING BY KEY SERVICE AREAS

Safe Neighborhoods

The total proposed FY2022 budget for the Police Department excluding grants but including pension costs is \$203M a decrease of 0.7% or \$1.4M compared to the prior year. While the proposed budget reflects a number of increases and





decreases related to fluctuations in benefit and pension costs among other items, the largest of the decreases stems from an effort to eliminate the funding for chronically unfilled uniformed officer positions and reallocate those funds toward social service initiatives. With uniform vacancies typically exceeding 130 or more for the past number of years and currently over 150, the proposed budget eliminates 98 of these positions distributed across the ranks. The net reduction of \$4M in reduced salary and supporting accounts is being reallocated to several support program services including \$1.5M to the Affordable Housing Trust Fund, \$1M to fund a victims support service program in the Department of Health, \$1M for enhancing case management efforts of the Department of Human Services and \$0.5M for an Affirmative Litigation unit in the City Counselor's office to provide legal support to the Civil Rights Enforcement Agency. Over 75% of the total Police budget is funded from general revenue while the remaining amount is derived from special revenue sources that have been approved over the years for public safety purposes. The most recent of these was a ½ cent sales tax known as Prop P which provided pay increases to uniformed officers in the prior year. Prop P funds in the amount of \$11.5M are being allocated to cover the costs of the pay and benefit increases implemented with its passage. This is a decline of \$1.1M from the prior fiscal year to compensate for the decline in sales tax revenue over the past year. It is anticipated that sales tax receipts will increase in FY2022 but still be below pre-pandemic levels. The Department's authorized uniformed strength is proposed at 1,293 officers including trainees which is a decline of 110 officers from the prior year reflecting the reduction of the 98 vacant positions described above plus a reduction of 12 positions as a result of the expiration of hiring grants. Part of the effort to encourage police officer careers includes a cadet program for 18-25 year old residents of the City who have a high school diploma or GED equivalent. Begun in FY2019, the program provides for cadets to receive training and attend community college classes so that once prerequisites are done they would be able to enter the Police academy. This effort is also made possible by funds from a separate allocation of Prop P receipts. While the residency requirement for new recruits was also lifted in December of 2018 as another step in the effort to maintain uniformed strength, a more permanent solution to the residency issue has taken the form of legislation at the state level that was enacted in 2020 state legislative session. Targeted crime reduction efforts in high crime areas including coordination with neighboring police jurisdictions as well as coordination with other City departments to address service issues that may contribute to crime will continue to be employed as a means for improving neighborhood safety. The Department also began implementation of a body camera program over the past year. A total of \$2.6M in contractual services, supplies and personnel are being budgeted to continue the program over the next fiscal year. An additional \$1.5M is also being allocated for fleet purchases although additional capital funding will be needed to address a backlog of fleet replacement needs. Funding for City Marshals and Park Rangers remains relatively constant while the proposed funding for the Civilian Oversight Board at approximately \$641,000 included the addition of a Correctional Investigations Unit. The Board,



established by ordinance, is an effort to ensure the continued confidence and working relationships between the Police Department and the community it serves.

Uniformed staffing at the City's Fire Department will remain unchanged at 586 positions. Under uniform pay provisions of the City charter, firefighters were also afforded the same pay increases as police officers and a portion of Prop P funds in the amount of \$5.2M are being allocated for these previous pay and related benefit increases. In FY2021, the Fire Department received delivery of 12 new firefighting apparatus and 5 new ambulances made possible from proceeds from a previous general obligation bond issue and lease purchase funds. Through a smaller lease purchase made possible from Ground Emergency Management Transport (GEMT) funds, the department was also able to replace all of its radios and breathing apparatus. Pension costs for the department will increase by \$2.1M in the coming year. This is due to an increase in the required contribution to the Firemen's Retirement System which did not meet actuarial assumption over the past year. Total Fire Pension costs including debt service on pension-related debt will total \$16.8M in FY2022. A portion of this amount is included in the Airport's budget which maintains its own unit of the Fire Department.

The Corrections Division will remain a key focal point within the Department of Public Safety in FY2022. There has been much discussion over the past year about the ultimate disposition of the Medium Security Institution (MSI), including efforts to close the facility and relocate inmates to the downtown City Justice Center (CJC) and rented detention space in neighboring facilities. Existing inmate population levels, the ongoing pandemic, the slower pace of criminal trials and recent disturbances at the Justice Center have all contributed to the issue's complexity. The average inmate population at the Division of Corrections has been tracking at approximately 780 total which is about 100 less than the prior year when efforts began to reduce populations in the face of the pandemic and close to 400 less than the pre-pandemic year of FY2019. Detainee population requirements are projected to remain close to 800 inmates in FY2022. The proposed budget for Corrections assumes the closure of the MSI facility and allocates \$1.4M for detainee housing in other jurisdictions to accommodate populations in excess of CJC capacity. As needed repairs are completed at CJC, the need for rented bed space will be reduced. The Corrections Division budget reflects a reduction of 90 vacant positions. After accounting for the cost of rented bed capacity and salary savings already budgeted for vacancies, a net reduction of \$1.7M in Corrections is being allocated to new supportive service initiatives. This total includes approximately \$300,000 to the Civilian Oversight Board for funding a Correctional Investigations Unit, \$150,000 allocated to the Planning and Urban Design Agency (PDA) for a re-visioning of potential uses of the MSI facility and \$1.3M allocated to the Health Department for initiation of a Supportive Re-Entry program. The Corrections budget will continue to include a transport unit budgeted at nine correctional officers funded utilizing special funds received in



an agreement with the U.S. Marshal's office to house prisoners awaiting trial of federal crimes at the adjacent federal courthouse. It is anticipated that \$6.7M in revenues will be generated from this agreement in FY2022. The allocation of these funds was addressed by ordinance with 30% or \$2.0M set aside for general fund costs of incarceration and 70% or \$4.7M allocated to a special fund to pay for capital improvement needs of the CJC facility. In FY2022, as in the prior year, the balance of funds is also allocated to offset the general fund costs of Corrections.

Attractive Parks and Recreation

The past fiscal year posed a particular challenge to the Parks Department as recreational activities such



as swimming, sports leagues and other programs were shut down or severely limited due to continuing Covid-19 restrictions. The proposed budget for FY2022 assumes normal activities will once again be permitted and funding for recreational assistants and lifeguards is budgeted accordingly. In the Parks Division, an increase of \$0.6M in general fund staffing salaries reflects a one-time funding through special fund revenues in the prior year. Otherwise most funding levels for Parks operations remain consistent with prior years. A significant amount

of capital funds have been invested in Parks in recent years and the proposed Capital Fund budget includes \$6.7M in funding for projects including the servicing of existing parks improvement debt. Sources include portions of the ½ cent Capital Improvement Sales tax as well as two Metropolitan Parks District sales taxes. One of these taxes, a 3/16 sales tax that went into effect on October 1, 2013, is providing an estimated \$2.7M per year for local parks improvements. This represents the City's 40% share of the parks tax. The other 60% is allocated to the Metropolitan Parks and Recreation district. In FY2022, \$0.6M in funds will be provided to resume a multi-year program to remove ash trees in the City that are susceptible to the invasive emerald ash borer. This program had been suspended in the prior year to address anticipated shortfalls in other Citywide capital funding. The Recreation Division will continue to benefit from a use tax allocation from the passage of Prop P. In FY2022, a total \$1.1M is being allocated to fund enhanced staffing at the City's recreation centers as well as contractually provided recreations programs at two centers, Marquette on the south side and Tandy on the north side. The services include all-day and afterschool programs for youth while still allowing for drop-in services for the traditional recreation programming.



Affordable Housing



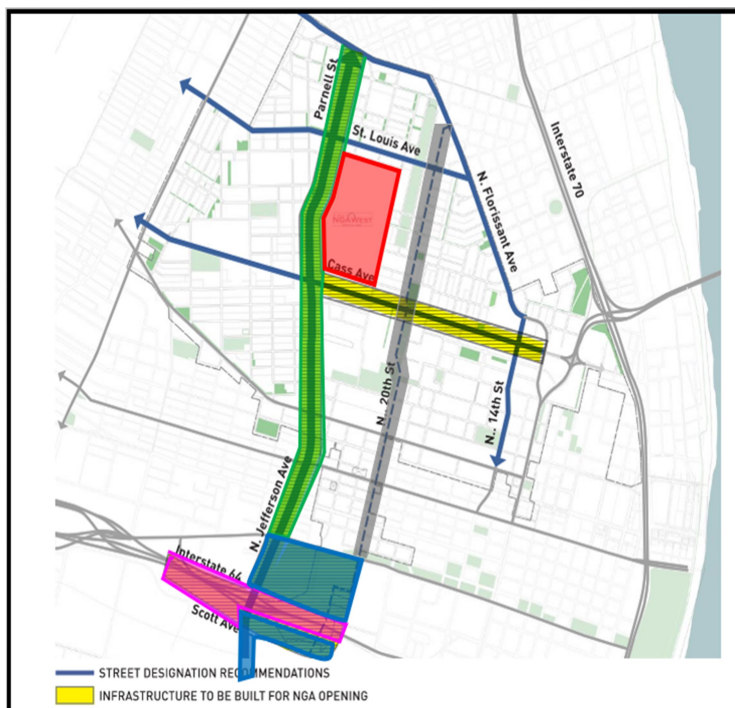
The FY2022 budget proposes an Affordable Housing Commission allocation at \$6.5M from Local Use Tax Funds. These funds will continue to be supplemented with community development block grant funds that will be awarded and appropriated later in the fiscal year. Over the course of the prior year, the City has also benefitted from CARES Act funding allocations that have provided significant funds for emergency and temporary housing funds during the pandemic.

Efficient Transportation

Several major City of St. Louis transportation projects are in various stages of planning, design and construction. These projects are funded through a combination of Federal Highway Administration's Fixing America's Surface Transportation (FAST) Act grants, Better Utilizing Investments to Leverage Development (BUILD) grant, City capital funds, Redevelopment Revenue Bonds, and private sources.

Through partnerships with Missouri Department of Transportation, the St. Louis Development

Corporation, and Great Rivers Greenway District, seven (7) major transportation projects in the vicinity of the Jefferson Avenue corridor are currently being designed, started construction, or in the planning phase. These "Project Connect" transportation initiatives were developed to support existing neighborhoods, eliminate blight, increase safety, and provide economic development opportunities in and around the National Geospatial-Intelligence Agency (NGA) Project site (orange).



These roadway improvements represent

nearly \$100M in transportation infrastructure investments. Improvements include the Jefferson Avenue Roadway Enhancements (green); 20th Street Multimodal Project (gray); MoDOT's I-64 Full Interchange (pink); Reconstruction of portions of the City's street network around the new Major League Soccer

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Stadium including Market Street, Scott Avenue, Clark Avenue, and 22nd Street (teal); and planned improvements to Cass Avenue (yellow).

The City is nearing completion in obtaining all environmental clearances for another significant project



involving the removal of the deteriorating Southwest and Columbia bridges and replacement with one combination bridge in the historic “Hill” neighborhood. Union Pacific Railroad is providing the local match funding to increase the vertical clearance of this bridge. This project involves not only reconstructing the significantly deteriorating bridge, but also providing accommodations for bicycles and pedestrian facilities that meet American with Disabilities Act (ADA) guidelines and complies with the City’s Complete Streets Policy.

Another major bridge project that is in design and commencing with right-of-way acquisition involves the reconstruction of the Compton Bridge over the Mill Creek Railyard (Chouteau to Spruce) which maintains a critical north-south link to the transportation network for the St. Louis region. The updated bridge is necessary to replace obsolete and dysfunctional bridge infrastructure, some of which dates back to original bridge construction in 1911. Additionally, because of abandoned rail lines, the improved structure will be significantly shorter than the original structure and will have no joints thus providing more sustainable maintenance. The improvements include a wider sidewalk, and a 2-way cycle track separated from vehicular traffic.

A multimodal transportation initiative that has completed design and moving into construction involves the Louisiana Calm Streets Project from Meramec to Gravois. The City of St. Louis, Trailnet, and



Metropolitan St. Louis Sewer District have partnered on this pilot project which involves enhanced traffic calming and “Green” infrastructure features that will create an environment that is safer for users of all ages and abilities, including pedestrians and bicyclists. The project will slow motorized



traffic speeds on the corridor, and provide safe and accessible routes for walking and biking. This project is important for the City, and the region, as it updates the existing facility and enhances the overall transportation network to a more robust, connected multimodal system.

The City, in partnership with Arch to Park, received a large transportation improvement program grant for the construction of the Tower Grove Connector Project which is currently in the design phase. This corridor enhancement provides a critical link between Tower Grove Park and the Grove neighborhood via Tower Grove Avenue and Vandeventer Avenue. Improvements encourage active transportation and street-level activity through the incorporation of a 2-way protected cycle track and pedestrian upgrades. Other infrastructure upgrades include the reconstruction of traffic signals with much-needed fiber optic signal interconnection.



Other major projects in design include the Goodfellow Signal Interconnect Project from Delmar to the Halls Ferry Circle. This project involves nearly six miles of fiber optic signal interconnection and traffic flow optimization, upgraded traffic signal controllers and equipment, traffic monitoring cameras and ADA improvements at intersections. Another bridge project in design involves the reconstruction of the Hamilton Bridge over the Metrolink light rail tracks just north of Forest Park.

The City is wrapping up construction of the Traffic Management Enhancements Project Phase 3. This project, as well as

prior phases, improve upon the means for the City to manage traffic and safety within the transportation network. The project enhances the Real-Time Transportation Intelligence Center (RTIC) at 1915 Olive Street to optimize traffic operations. In addition, this project implements improvements that provide a greater ability to meet the current and future transportation challenges of the City while reducing travel times and lowering vehicle emissions through the expansion of fiber optic network, video surveillance

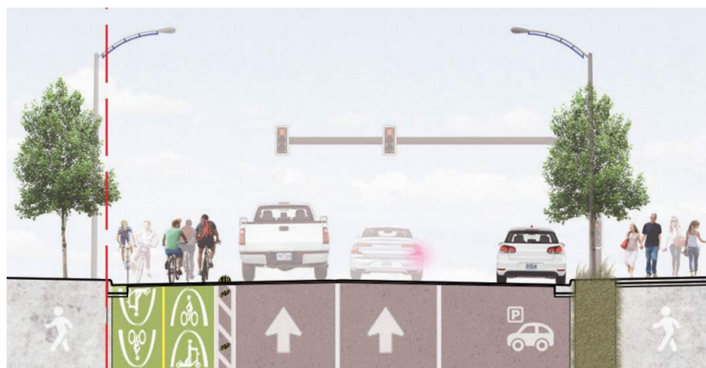
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camera system, Downtown Traffic Signal optimization, RTIC Staffing and System Maintenance, and completion of a comprehensive Downtown Transportation Study.



An exciting City streetscape project located in Downtown St. Louis is finishing design and involves the 7th Street Improvement Project connecting America's Center at Washington Ave. to Ballpark Village at Walnut Avenue. This project will provide a well-lit, traffic-calmed, and landscaped corridor that caters to all users. Pedestrians, bicyclists, and scooter riders will have a low-stress and safe connection to two anchor activity centers, as well as Kiener Plaza and businesses in between. Improvements include a protected 2-way cycle track, ADA upgrades, new interconnected traffic signals, vehicular lane reduction, enhanced crosswalks, bumpouts, and other project features.



As to operations of the Street Department in FY2022, the Director of Streets will be implementing a new GIS program for real time tracking of department vehicles known as the "Fleet Complete" subscription. With an estimated annual cost of approximately \$130,000, it is anticipated that the real time tracking capabilities will be a benefit to the efficiency of the department. The Traffic Division will see an increase of \$260,000 in scheduled debt service payments as for the second phase of energy efficiency loans with the Missouri Department of Natural Resources. The initiation of the payment schedule had been delayed in the prior year. The debt service payment increase is being offset by a similar decrease in street light utility costs. The Traffic Division estimates it has replace nearly half of the 52,000 street lights of the old cobra head variety with energy saving LED's. The division has been implementing these conversions in part via a program funded through an Energy Loan Agreement between the City and the Missouri Department of Economic Development. The terms of the loan are such that repayments are to be made from the annual energy



savings generated from the LED conversion with expected pay off within a seven year period. The total project when completed could be as much as \$10M. Another part of the program includes installing energy efficient systems in municipal buildings. The Streets Division has been allocated about \$0.5M to replenish its salt supply, about the same amount as the prior year. The Streets Divisions estimates that it utilized approximately 6,000 tons of snow and ice chemicals this past winter season and this allocation would be sufficient to replace this amount. The Towing Division had been seeing an increase in towing activity and revenue through the third quarter of FY2021. The budget for the Towing Division remains relatively unchanged from the prior year. The Refuse Division budget continues to allocate those funds derived from the 2017 collection fee increase as originally prescribed. \$1.8M is being allocated to continue to fund the Refuse Division's program for refuse truck replacement. As in the previous year, of the remaining funds, \$900,000 is being allocated for the replacement of refuse containers; \$150,000 is being allocated for cameras and \$340,000 for a police trash task force to enhance trash enforcement and illegal dumping prevention efforts while \$410,000 is being allocated to offset the cost of municipal solid waste disposal. Refuse fee collections have remained fairly steady through the past fiscal year and are projected to remain so in FY2022.

Citizenry of Good Health and Well Being

Over the past year, the City's Department of Health was at the forefront in managing the public health aspects of the Covid-19 pandemic. As a public health emergency, the Director of Health assumed responsibilities afforded through the City's charter for declaring a public health emergency, issuing restrictions on public gatherings, closing schools and otherwise limiting non-essential business activities. The Health Department, PDA, Mayor and ITSA collaborated to create an online Covid-19 data dashboard. Located on the Health Department's website,



the dashboard includes a variety of data about the spread of the disease in the City such as case counts by zip code, ethnicity, race, age, and sex. A Covid-19 investigator team created by Communicable Disease Control allowed for thorough disease investigator and contract tracing to reduce the spread. The dashboard also includes a financial portal which shows City expenditures related to the pandemic. Epidemiologists in the Health Department recently published a Covid-19 One Year Report illustrating the trends among cases, testing, and fatalities and spotlighting vulnerable communities. Data will be used as guide for further intervention and vaccine distribution. In recent weeks, the Health Department has



been instrumental in setting up Covid-19 vaccine clinics to distribute shots to residents based on the state of Missouri's guidelines.

FY2022 will mark the second year of funding for an initiative called Cops and Clinicians. The Health Director's Office includes a \$0.5M allocation from the General Fund for this program which partners community and mental health workers with police officers to better meet the City's public safety needs. The Department of Health will be adding two food establishment inspector positions to meet increased inspection activity in the post pandemic environment. The Animal Control section will also be adding three animal control officers in an effort to bolster its existing capacity to handle stray animal captures in weekends and off hours. The City's animal shelter is run through a contract with CARE STL a 501(c) (3) non-profit organization. Funds for contract services which are supported in part by a private Animal trust are budgeted at \$594,000 in FY2022.

The Homeless Services Division in the Department of Human Services received an allocation of \$9.8M in Emergency Solutions Grant- Coronavirus money from the US Department of Housing and Urban Development. The bulk of the money is geared towards emergency shelters and rapid rehousing. Human Services successfully transitioned the operation and service delivery model for the Biddle House. HOMEFULL was awarded the contract to operate the services and shelter. Biddle House meal services were reconfigured to serve only those men that utilize the shelter as opposed to the public in general as a way to reduce loitering and its negative impact on the surrounding community. Human Services will oversee the application process for City residents to request rental and utility assistance from the State of Missouri's State Assistance for Housing Relief program. The program provides relief to those who have been impacted by Covid-19.

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.



In the past year the St. Louis Development Corporation completed a framework document for continued economic development in the City. The Equitable Economic Development Strategic Framework sets forth a vision to create collaborative opportunities for development and



investment that benefit all the City's people and neighborhoods. The Framework lays out four key aims: 1) Increase the City's population by 30,000 residents by 2030, 2) Exceed the national growth rate in jobs and payrolls among the City's key industries, 3) Close existing opportunity, employment, wage, entrepreneurship and wealth gaps for people of color and 4) Achieve sustainable, long-term tax revenue growth for the City. A detailed discussion on the many development projects underway in the City is included in the budget overview section of this document following the discussion of economic outlook.

Effective and Efficient Government

As discussed earlier, the effort to provide services both effectively and efficiently is a key element of ensuring that funding remains available for meeting the City's many service priorities. The FY2022 Annual Operating Plan includes a number of initiatives affecting the overall costs of government.



Employee Pay and Benefits

FY2022 will mark the second year of a pay plan for City employees approved in February 2020 that provides a two-step increase in a salary matrix where each step represents 1.5% of pay. Granted on an employee's anniversary date of hire, the increases will thus amount to 3% in the coming fiscal year. On an annualized basis, the total costs for these increases will amount to approximately \$4.1M in the General Fund and \$6.7M in all funds. Given that these increases are anniversary based and not effective for the full year, the net impact of a 3% increase on salary budgets is anticipated at approximately 1.5% and so no additional funds are budgeted as most departments have been able to absorb costs through attrition and vacancies. The City provides employee health insurance coverage through a combination of a fully-insured health plan with a prescription pharmacy plan that is self-insured. The cost of the insurance premiums is projected to rise 7.6% in the coming fiscal year. The budgeted cost of health insurance however will rise by \$13.6M for all funds and \$10.8M in the general fund as costs in the prior year were offset in part by a balance in the self-insurance fund that was utilized as a one-time budget balancing measure. The Department of Personnel has continued to conducting promotional testing to meet hiring needs of the Police and Fire departments in the current fiscal year. As to Police and Fire pay increases, only those amounts associated with the normal matrix step increases have been included in the budget. The cost of the \$6,000 pay increase afforded to both uniformed Police and firefighters through the passage of Prop P in FY2019 are budgeted at \$8M and \$4.2M respectively. The costs of the City's pension systems will collectively rise by \$4.7M in all funds. The cost of the City's Employee Retirement



System (ERS) will rise by \$5.1M and contributions to the old Firemen's Retirement System (FRS) will go up \$2.1M. Meanwhile contribution requirements for the newer Firefighter's Retirement Plan (FRP) will see virtually no increase while the contributions to the Police Retirement System (PRS) will decrease by \$2.5M. Each of the City's plans has a plan year that runs from October 1 to September 30 and changes in valuations are smoothed over a period of 3-5 years to lessen the impact of dramatic swings in valuations. As of the most recent valuation date of October 1, 2020, the funded status based on the actuarial assumption for ERS was at 77%, while PRS was at 81%. The frozen FRS plan was just over 93% funded while the newer FRP which is now in its ninth year was at a 73% funded status. After weathering some initial turmoil in the markets last year following the onset of the pandemic, plan valuations stabilized along with the markets as the year progressed.

Other Budget Items

A number of budget initiatives and other budget changes are scattered across administrative offices in City government and are described below.

The City is in the process of implementing a new Enterprise Resource Planning (ERP) System that will replace much of the old mainframe-based systems used for accounting, payroll, procurement and budgeting. The new system is scheduled to go live later this year. The development, planning, programming and equipment needed are being funded in part by funds from a 2018 general obligation bond issue. The proposed FY2022 budget includes \$2.0M in the Department of ITSA for maintaining the licensing and other costs necessary to support the new system. The Comptroller's office includes an increase of \$150,000 for the cost of an audit and consulting work to explore for efficiencies in the City's various telecom networks. In the non-departmental Citywide Accounts, the subsidy to the Assessor's office will increase by about \$175,000 after use of an existing balance within the fund in the prior year. \$300,000 is once again budgeted for the state audit after work was slowed in the prior year due to the pandemic. This will be the fourth and potentially final year of the audit which has been estimated to cost up to \$1.75M to complete. There are a number of changes within Citywide accounts affecting debt service and other costs in FY2022. Due to the budget gap in the prior year, a total of \$7.7M in debt service and asset preservation costs were allocated to the Capital and Economic Development Sales tax fund budgets in FY2021. The FY2022 budget reassumes these costs within the general fund. In the past year, the City also issued \$105M in bonds for improving the downtown convention center. Payments for these bonds are to be made from funds currently being used to pay debt on the dome stadium. Payment on the dome stadium will decrease by \$2.5M in FY2022 with the convention center debt increasing by a like amount. With the final payment on the Kiel Center debt being made in FY2021, this \$800,000 cost



is eliminated in the coming fiscal year. The debt service on the Enterprise Center (previously Scottrade) will increase by \$1.0M to a total of \$2.5M in FY2022.

In the Judicial Offices, the Juvenile Courts budget will increase a net \$300,000 as it anticipates the full year costs of the "Raise the Age" legislation. The initiative, which became effective January 1, 2021, increased the age to 17 for which offenders are subject to juvenile court jurisdiction. The proposed budget assumes implementation although the initiative has yet to be implemented in the City and many other jurisdictions amidst the question of state funding. The budget for the Circuit Court also includes \$360,000 as the cost of maintaining a pre-trial electronic monitoring program. Electronic monitoring has been utilized in the past year mostly through grant funding as a means for reducing the population at the City's two detention facilities. The Drug Court will be funded by the General Fund with an allocation of \$444,000 which is the same amount as the prior year. The Office of the Public Administrator which has seen its fee base decline over the years will continue to receive a total of \$200,000 in Prop P funds administered by the Department of Human Services for assisting that office's work in guardianships for clientele who are mentally ill or developmentally disabled. In the County Offices, the Board of Elections will see a net decrease of about \$1M reflecting the fact that there are no regularly scheduled elections in FY2022. The Medical Examiner will see a net increase of over \$200,000 in its medical exam and histology service costs.

The budget of the Facilities Management Division of the Board of Public Service (BPS) includes a \$200,000 payment for a DNR loan program that has provided funds to implement energy efficiency improvements in City buildings. These payments are to come from the savings in utility costs that result from the improvements. In the Equipment Services Division (ESD) of the BPS, there is a net increase of \$200,000 in personnel costs associated with the continued rise in fleet repair costs. ESD costs continue to remain elevated reflecting the increase in average age of the City's service fleet. In the past year, a new \$5M lease purchase was implemented to address some of the more immediate fleet replacement needs. Fuel costs have been on the rise in recent months and are projected to be higher in the coming fiscal year. Based on U.S. Energy Information Administration (EIA) projections, the budget anticipates an increase in the cost of oil over the next twelve months and contains an increase of \$500,000 in fuel supplies to accommodate this cost. As in recent years, the cost of fuel has been allocated and is contained in the budgets of the various user departments.



Budget Reserve Initiative Update

Leading up to the current fiscal year, City had continued to make progress in improving its level of unrestricted budget reserves. At the beginning of FY2021, the reserve level on a cash basis stood at about \$51.7M or 10.7% of the pandemic reduced FY2021 general fund budget. Although the FY2021 budget and the pandemic's impact on revenues had the potential to put these reserves to the test, it was not anticipated that there would be a need to draw upon these reserves in the coming year. Reserving and maintaining a healthy fund reserve remains an essential part of the City's effort to ensure it is prepared to weather periods of economic uncertainty.

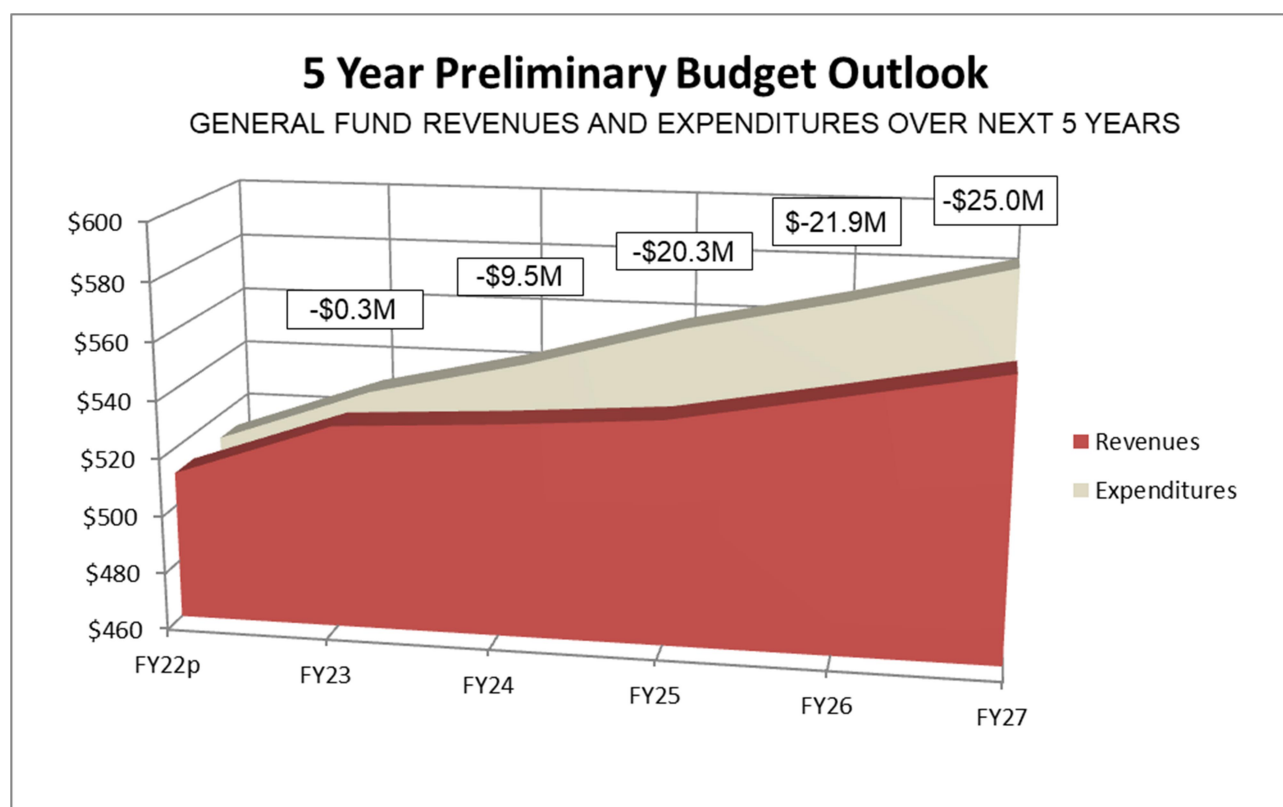
BUDGETING OVER THE LONGER TERM

Five Year Projections

There are many variables which can affect budget projections in any given year, let alone five years out, yet for planning purposes it is important to have some sense of direction as to fiscal trends and challenges that may lie ahead. While the negative impact of the COVID-19 pandemic is projected to ease through the coming fiscal year, the degree to which the local economy is able to snap back and the extent of any longer term impact on the economy in general and City revenues in particular make any extended multi-year outlook all the more tentative. The following chart illustrates a five year projection of revenues and expenditures for the City's general fund. Revenues for FY22 are projected to see some recovery from the previous fiscal year and are to be supported in part by an estimated \$17.3M in funds from the American Rescue Plan Act of 2021 (ARPA). For projection purposes, a declining portion of revenue replacement funds from ARPA are projected to be utilized over the next few years as base revenues recover to pre-pandemic levels. Revenues are projected to rebound somewhat in FY22 before resuming long term growth patterns of approximately 2% beginning in FY23. This scenario would not have revenues returning to their pre-COVID-19 peak until the end of FY23 or FY24. Given that the City is required to have a balanced budget each year, expenditures are also projected to follow this trend in revenues. However, the balance between revenues and expenditures has not been achieved without taking extraordinary steps, (e.g. reducing payroll, deferring capital expenditures, reallocating special revenues, etc.) and recently with assistance from ARPA funds. While the need for taking these steps has been driven in part by declines in revenues resulting from recession brought on by the recent pandemic, with the assumption of modest revenue growth going forward, it is the growth in costs such as employee pensions and health insurance as well as the deferral of capital expenditures that will become primary sources of funding imbalances going forward. The expenditure projections below take into account a minimal across the board inflation assumption of 1.5% to 2%. In addition, five year actuarial cost



projections are included for each of the City's three pension systems as well as health insurance costs which in recent years have been increasing by approximately 8% per year. Finally, allowances are made for remaining payments on City-wide debt, variances associated with alternating election year costs and the expiration of certain hiring grants. While recent years had seen improvements in the funding outlook as projected funding gaps had narrowed considerably, the current recession has led the five year projected gap to widen once again and this will require additional efforts to maintain a balanced budget in the ensuing years. While these assumptions and estimates will vary over time and projected gaps in any given year may not be insurmountable, the basic message is that a structural budget imbalance remains and will continually need to be addressed.



Addressing the Longer Term Budget Challenges

Some of the notable strategies and current budget initiatives to address structural budget imbalances over the longer term include the following:

Adjusting Fixed Fee Revenues

While most of the City's tax revenues can be expected to grow with the economy, nearly one in five dollars of general revenue is derived from service and license fees that are fixed and do not grow with



inflation. This serves as a drag on the overall revenue growth rate and makes it difficult for revenues to keep pace with the costs of providing City services. A continual review and updating of these fixed rates licenses and fees is a necessary part of the long term balancing effort.

Realizing Pension Reforms

The cost of the City's three pension systems, including both contributions to the systems themselves as well as the costs of servicing pension debt, will see an increase of \$4.8M in FY2021. Part of the increase is related to changes in assumptions to the Employee Retirement System as well as underperformance in the old Firefighters Retirement System plan. Total pension costs remains elevated at \$87.9M in FY2022 and were projected to show modest increases over the next five years. These costs will continue to put pressure on operating budgets for the foreseeable future. The Firefighter pension reform plan that became effective in 2013 is projected to continue to provide budgetary relief in FY2022 and beyond. The Police pension system remains under state legislative authority and while reforms have been proposed, these will remain subject to state legislative approval. It is anticipated that additional reforms to the City's non-uniformed employee retirement system will be required in the future as well.

Financing Capital Needs

The increasing costs of building maintenance and equipment repair continue to be a growing burden on operating budgets. While deferral of capital investment is often used as a short-term budget balancing measure, over the longer term the capital needs accumulate and the impact on operations can be acute, (e.g. increasing fleet maintenance costs). While strides in recent years have been made to address capital needs in the City's parks, and relatively small general obligation bond issues of \$25M in 2016 and \$50M in 2018 have been approved mainly for fire engine and firehouse repairs, police equipment and repairs to other municipal buildings, Citywide capital requirements far outpace available Capital Fund revenues. Development of strategies to address these needs will continue with updates of the Citywide capital needs inventory.

Continued Strengthening of Budget Reserves

The City's unrestricted general fund reserves are meant to address unexpected, nonrecurring costs and, absent an extreme economic dislocation event, should not be used for recurring annual operating costs.

The City's adopted, unrestricted general fund budget reserve target has long been a minimum of 5% of the following year's budget, a level which is well below benchmark levels for state and local governments. Over the course of the past three fiscal years, the City, through certain initiatives (e.g. budgeting 1.5% of



payroll for deposit in the unrestricted reserve, depositing 50% of any operating surplus into the unrestricted reserve) as well as certain cash contributions from the Parking Commission, has made significant strides in improving its unrestricted general fund levels such that at the end of FY2020 there was an unrestricted general fund reserve balance of \$51.7 million (on a cash basis), representing over 10% of FY2021 general fund budget. Even with this recent progress however, the City's unrestricted reserve level remains below the "best practice" standard of two months of revenues or expenditures, or approximately 16.5% of the budget, established by the Government Finance Officers Association (GFOA). One half of any annual operating surplus will continue to accrue to the reserves as a means for continuing this reserve strengthening effort.

Long Range Financial Plan

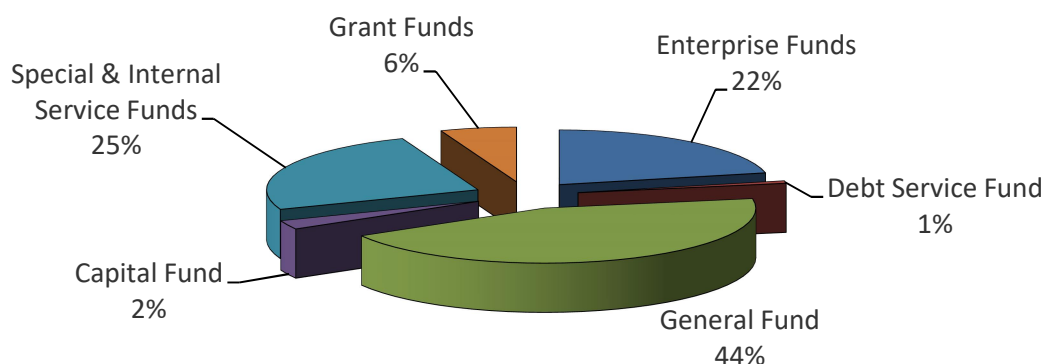
The City also issued an update to its long range financial plan in the past year which highlights many of the initiatives discussed here as well as financial policies and other initiatives designed to position the City to meet its fiscal challenges over the long term. Among some of the key initiatives related to the plan will be convening groups to assess the City's tax structure and revenue options for ensuring overall revenue growth keeps pace with inflation and the economic growth cycle as well as addressing some of the more persistent challenges in reducing costs and achieving efficiencies in government services.

FUND GROUPS

The total proposed budget for FY2022 is \$1,153.6M and is funded by a combination of local tax and fee collections, dedicated funds for enterprise functions and project specific grants. Most local taxes and fees are collected and used to support services in the general fund. 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, Public Safety sales tax revenues, Economic Development tax revenues, revenues from gaming operations, the cable television gross receipts tax, the state subsidy for property tax assessment, building demolition, lead abatement, the new economic development sales tax 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.



FY2022 Budget - All Funds



Total Appropriation = \$1,153.6 Million

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 \$511.5M, the FY2022 general fund budget is the largest of the City funding units. The largest allocation within the general fund is for public safety at \$270.4M. Police services including police pension costs amount to \$160.0M. 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 parks and recreation operations at \$20.9M, streets, traffic and refuse collection at \$42.6M, and general government and finance operations at \$41.9M. Functioning as both a City and County, the general fund also includes appropriations for the 22nd judicial circuit of Missouri and a number of county office functions for \$60.7M. Debt service payments for large projects funded through lease debt arrangements are included in the general fund allocation in the amount of \$27.9M. Lease debt payments and other obligations in FY2022 include the annual lease payments on the Convention Center / Stadium, and the Carnahan Courthouse. The remainder of the general fund budget is allocated for services which are supportive services of other department efforts such as the Board of Public Service engineering services, facilities 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 \$67.2M, a decrease of \$226,000 from the current fiscal year. (Note these grant totals do not take into account any allocations from the ARPA which are yet to be distributed and allocated.) The largest portion of the 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 FY2022, the Department of Human Services will administer a total of \$26.3M 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 \$41.2M in grant funds will be allocated for use by these two departments. The Police Department continues to receive grant funding to supplement its regular operating budget. Total grant funding for the Department, excluding asset forfeiture, is budgeted at \$11.4M in FY2022. An additional \$1.2M in asset forfeiture funds will also be available. Combined these two categories of grant funds will total \$12.6M or about \$1.5M more than the current fiscal year. Public Safety grants overall excluding asset forfeiture funds are estimated to total \$12.2M in FY2022, an increase of approximately \$1.6M 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 City Counselor 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 new Prop P ½ Cent Sales and Use tax fund, the Economic Development sales tax fund, the 1/2 Cent Public Safety Sales Tax Fund and the Employee Pension Trust Fund. Other funds include the Local Use Tax Fund which is estimated to provide approximately \$39.6M in revenue in FY2022. Programs funded by the Local Use Tax include public health care services, building demolition, affordable housing development, police services, and neighborhood preservation efforts. In FY2022, the budget will also allocate \$6.9M in revenues from gaming operations 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 \$8.2M in debt service payments on the City's outstanding general obligation debt. This amount includes the amounts necessary to finance the previous year's issuance of \$6M as the first installment of issues related to Prop NS. At the end of the current fiscal year, the City will have approximately \$74.5M in general obligation debt outstanding. This outstanding debt includes balances from the \$25M in general obligation bonds issued in 2016 and \$50M bond issue approved by voters in August of 2018.

Capital Improvements Fund

The proposed Capital Improvements Fund budget allocates \$30.1M in funds dedicated to improvements and repairs to the City's infrastructure and major equipment replacement. 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 3/16 cent sales tax for Park improvements, a portion of the new economic development sales tax, a portion of the state gasoline tax, gaming admissions receipts and proceeds from sales of City assets. The total Capital Improvements budget reflects an increase of \$3.4M from the previous year. With the Capital Improvements Fund receiving much of its revenue from sales taxes, the fund was particularly hard hit by the decline in sales activity as a result of the pandemic. The FY2022 budget reflects a projected recovery in sales taxes as well as gaming fund revenues although not yet to pre-pandemic levels. In any event, the Capital Budget proposes a resumption of full allocations to the Ward and Recreation capital accounts following a reallocation of some of these funds in the prior year as a budget balancing measure. Of the total budget for Capital Improvements, \$16.3M or over 54% of the budget is for servicing debt on existing capital lease debt obligations.

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 FY2022, the proposed budgets for these two departments will total \$79.7M and \$168.7M 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. In recent years, the Water Division has seen little growth in net sales of water, and in the prior year a 4.7% decrease. Furthermore, some payments have been delayed or deferred due to pandemic-related restrictions on utility services. The Water Division is projecting revenues to decline an additional 4.1% in the coming fiscal year. With a budget of \$168.6M, the Airport is the City's second largest cost center and is supported entirely by user fees paid by airlines and concessionaires, along with federal funds. About 36% 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. The Airport has projected receipts of \$55M in CARES Act funds to address the drop in airline traffic resulting from the pandemic. Base revenues in FY2022 are projected to increase over 30% as air traffic begins its recovery although the level of air traffic would still be below pre-pandemic levels.

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 benefits fund. Appropriations for these funds total \$0.9M and \$91.3M respectively. The Employee Benefits fund is the fund in which City appropriations for employee benefits contained in departments' budgets as well as employee's share of costs are used to pay the various premium payments for health insurance and other benefit programs. A third internal service fund includes City's Equipment Services Division fuel account which serves as the point of purchase of fuel for the various user departments. Total fuel costs are projected to total \$4.7M, an increase of \$0.6M, reflecting a projected increase in fuel prices over the next fiscal year.

SUMMARY

In summary, the total proposed budget appropriation for FY2022 is \$1,153.6M, a 3.9% increase over the previous fiscal year. The General Fund which serves as the main operating fund for funding major City services totals \$511.5M. This represents about 44% of the total amount or just under half of the total budget. City general funds are supplemented by a total of \$67.2M 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 FY2022 Annual Operating Plan is a continued effort to adequately allocate the resources necessary to maintain the City's many service needs. It provides an annual framework from which to assess ways to address citizens' key service priorities while at the same time striving to keep the City on a path that is fiscally sound. Furthermore, while the allocation of funds from the American Rescue Plan Act of 2021 is still pending as this budget is being proposed, having these funds in hand will provide the City with an unique opportunity to address longstanding housing, economic development and capital infrastructure needs and to fortify the efforts of each Annual Operating Plan for many years to come.



FY2022 Annual Operating Plan Highlights

- Total budget in all funds of \$1.15B an increase of 3.9% over the prior fiscal year
- General Fund budget at \$511.5M an increase of 6.2%; assumes use of \$17.3M in ARPA revenue replacement funds with revenues projected to continue to lag pre-pandemic levels
- Capital fund budget at \$30.1M an increase of \$3.4M from prior year with Ward and Recreation accounts fully allocated.
- \$45.2M appropriation in Local Use Tax Funds, an increase of \$2.7M with \$6.5M for Affordable Housing, \$5M for Health Service funds and \$3M for Building Demolition, an increase of \$2M from prior year
- Second year of employee pay plan incorporating anniversary based merit increases of two steps (3%) and continue matrix steps for Police and Fire employees
- Health insurance budget costs to rise \$13.6M after utilizing \$9.8M in excess funds balance in City's self-insurance funds in prior year and a 7.6% increase in premiums for \$3.8M.
- \$4.7M increase in budgeted pension costs to City's four pension systems
- \$2M increase in ITSA to meet licensing and other costs related to new ERP accounting/payroll system
- \$150k increase in Comptroller's budget to provide audit consulting of telecommunications services
- \$0.5M to continue Cops and Clinicians program in Health Dept.
- Assumes closure of MSI facility with \$1.4M for rented bed capacity; \$300K Correctional Investigation Unit at Civilian Oversight Board; \$150k for PDA re-visioning of MSI facility and \$1.3M for Supportive Re-Entry Program in Health Dept.
- Reallocates \$4M from Police Dept. to supplement Affordable Housing Fund by \$1.5M, provide \$1M to Health Dept. Victim services program, \$1M for Human Services case mgmt. and \$0.5M for Affirmative Litigation efforts in City Counselor's office.
- Citywide accounts to include \$7.7M in debt costs allocated to Capital and Econ Development Funds in prior year; also \$1M increase in Enterprise Center debt; \$0.8M decrease in prior Kiel Center debt and \$2.5M increase in Convention Center debt offset by decline in Dome Stadium payments
- \$360K in Judicial offices of Circuit Court for electronic monitoring program and \$0.3M increase to Juvenile Div. for full year of "raise the age" legislation
- \$0.4M net increase in Sheriff's office for training and 5 deputy positions
- \$1M decrease in Election Board budget with no regularly scheduled elections in coming fiscal year
- \$1.5M in non-personnel costs for body camera program in Police Dept.
- \$0.6M in payments on State DNR loan for energy efficiency street lighting and building improvements funded from utility savings
- \$0.6M increase in Equipment Services Div. for projected rise in fuel costs
- A net decrease of 162 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 FY2022 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, as is a description of the City's funds. Also included are selected demographic, social and economic statistics and indicators.



BUDGET OVERVIEW

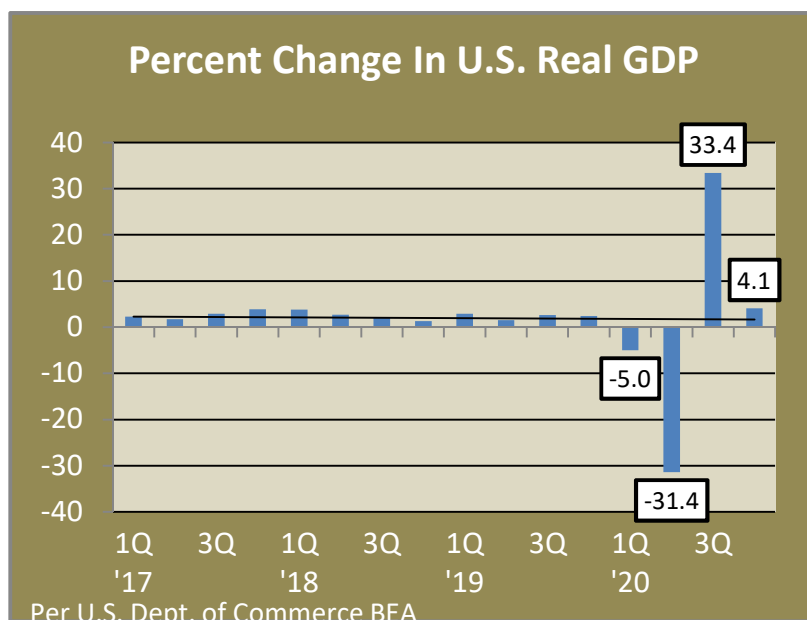
FY2022 ANNUAL OPERATING PLAN

This section presents summary information on the FY2022 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 FY2022.

ECONOMIC OUTLOOK

U. S. Economic Outlook

A good sense of the virtual rollercoaster ride that was the U.S. economy in 2020 is provided by a simple look at a graph of the percent change in U.S. GDP over the past year. The longest period of economic expansion in U.S. history came to a sudden halt in the first quarter of 2020 as the nation began to witness

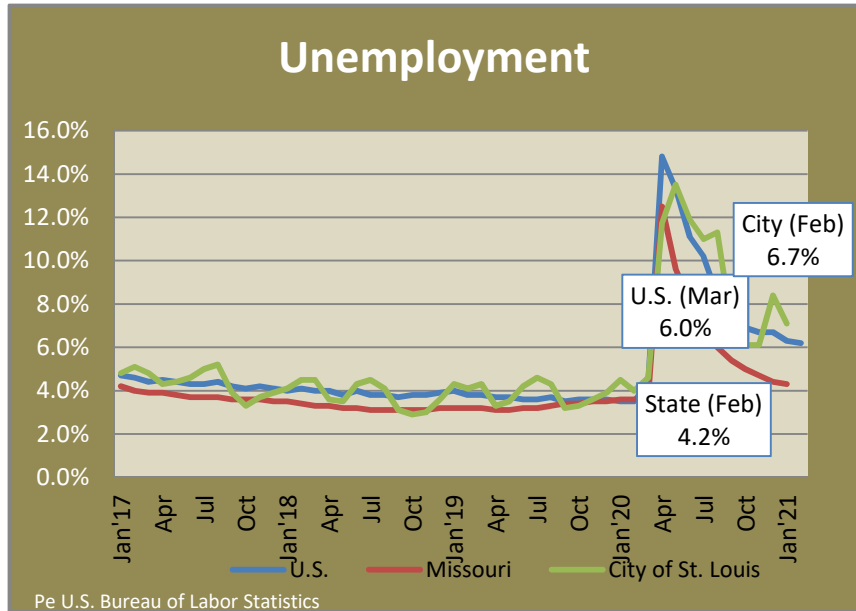


the initial effects of what was to become the Covid-19 pandemic. A 5% GDP drop in the first quarter was followed by a precipitous 31% drop in the second as much of the nation's economic activity came to a halt as efforts to curtail the growing pandemic took effect. With subsequent government intervention through stimulus legislation and some lifting of restrictions on certain activities, the economy snapped back strongly in

the third quarter, rising 33% and continued that growth on a more modest pace into the fourth quarter. Meanwhile, the employment picture showed similar swings, with the national unemployment rate jumping from its historic lows of 3.5% in February of 2020 to as high as 14.8% in April. As the economy was recovering from the initial downturn, the unemployment rate was moderating as well and was at 6.0% in March of 2021. As the national vaccination effort expands and more of the population is vaccinated, it is

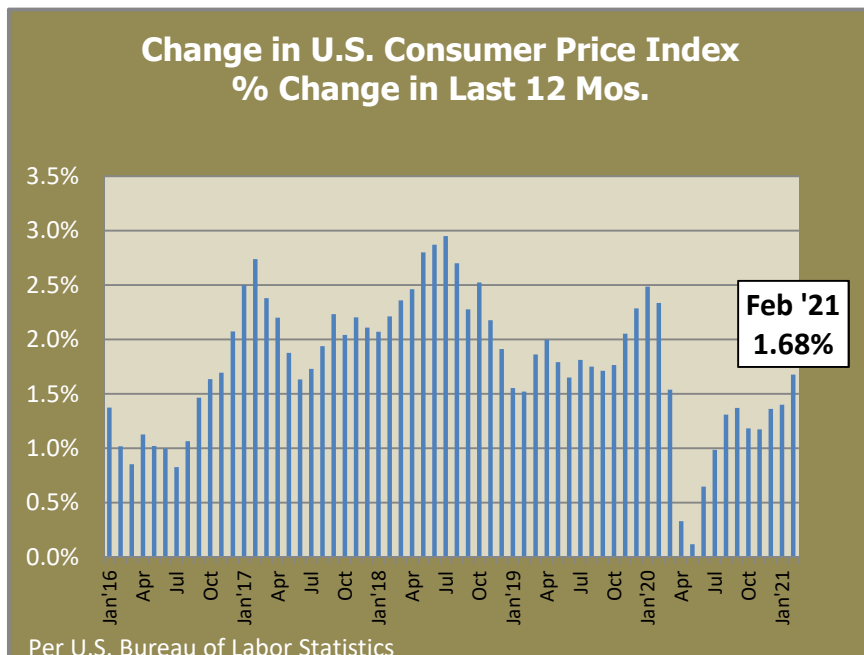


anticipated that the nation will be able to resume more normal activities as the year progresses. In addition, with the recent passage of the massive American Rescue Plan Act and its \$1.9 trillion in relief funding, a significant amount of additional stimulus will be working its way through the economy. Most



signs going forward suggest that barring any unforeseen setbacks, possible mutations of the Covid virus or other negative developments with respect to the pandemic, the coming year should see a continuation of positive growth trends in the economy. Many projections for growth have been in ranges approaching or exceeding 5%. Both the Federal Reserve and major

banks such as Bank of America have recently boosted estimates of growth for the year to 6.5%. Consensus forecasts suggest that the rate of growth will continue at a bit more modest pace of 3% or higher into 2022. Of course, in this scenario of higher growth and increased government spending, there is the potential for an increase in the rate of inflation. As of February, 2021 the percent change in CPI was at 1.7% and thus was still below the Federal Reserve's 2% target rate. Following the stimulus package



and increase in economic growth, inflation is estimated to run closer to 2.4% for all of 2021 and settle back toward the 2% target rate in 2022. The Fed in its role of facilitating economic growth has vowed to continue its accommodative stance by keeping borrowing rates low, and its ability to continue do so may rest in part on inflation remaining within its target range.



Missouri Economic Outlook

In its annual assessment of the state's economic position, the State of Missouri cited economic trends which closely followed those of the national economy. Over the past year the state saw a significant decline in employment that peaked in April of 2020 with the unemployment rate running at 12.5% and 9.6% respectively through the months of April and May. Following improvements in the economy since, the state unemployment rate had been reduced to 4.2% as of February of 2021. This compares to a rate of 3.6% from January of 2020. The State anticipates that employment will rise 2.7% in 2021 and 2.2% in 2022. Personal income is projected to accelerate from 1.9% growth rate in 2021 to 2.9% in 2022. Of course, state economic projections will continue to rest in large part on trends in the national economy.

City of St. Louis as Economic Center

The City of St. Louis is the core of a fifteen county Metropolitan Statistical Area (MSA) including parts of both Missouri and Illinois, and as such is the employment, entertainment and cultural center of the region with a population of 2.8 million residents. The City is also the office center of the region with over 17 million square feet of office space and, combined with a broad range of industries, remains a significant source of employment with 17% of all jobs in the MSA. In each of the past three fiscal years the City processed over \$1 billion in building permits. Over \$9 billion in development has been completed or is underway in the central corridor of the City.

Recent projects completed Downtown include: Lodging Hospitality Managements' \$60 million upgrade and expansion of the St. Louis Union Station Hotel in the Curio Collection by Hilton, and the \$70 million second phase entertainment complex south of the hotel which includes an aquarium and Ferris wheel; the \$380 million City-Arch-River project that includes new and redeveloped public open space around the Arch, and an expanded museum with a new entrance connecting to Downtown; the \$270M Phase 2 of Ballpark Village which includes a 29 story tower with 292 apartments (90% leased), a 216 room Lowes Hotel, 195,000 sq. ft. of commercial space including an office building and related parking garages; the \$12 million 86 room Hotel Indigo at 515 Olive St.; Phase 3 of the \$130 million in upgrades to the Enterprise Center; the \$30.0 million Mercantile Library Apartments adaptive reuse project; the \$8.5 million Peper Lofts in Laclede's Landing including office space and 52 residential units; the \$6.5 million renovation of the 52,000 sq. ft. Mendenhall commercial building at 2318 Locust St.; the construction of the \$26.4 million Fairfield Inn at 2144 Market St.; and the \$54.3 million adaptive reuse of the building at 1501 Washington for the 125 room Last Hotel.

SUMMARY AND OVERVIEW



Downtown projects underway include: the \$9.5 million renovation of 300 North Tucker turning it into a mixed-use building including office space and 44 residential units and construction of a new 22,000 seat soccer stadium on a 35-acre site at the western edge of downtown as part of a \$461 million development will also include practice fields and the team office building; the



\$172 million renovation of Merchants Bridge; the renovation of the Shell Building into a 191-room dual-branded Hilton hotel at the cost of approximately \$43 million; the \$10 million renovation of the Majestic Hotel into a Le Meridien Hotel; the \$175 million expansion of the Convention Center; the \$70 million renovation of the Post-Dispatch office building for Square; and the \$20 million renovation of 1815 Locust to include 68 apartments.

The T- REX (Regional Entrepreneurial Exchange) at the Lammert Building, 911 Washington Ave., continues



to be home to approximately 60 ever changing start-up information technology related ventures. T-REX has also attracted two business acceleration programs, the Capital Innovators and Arch Grants, which provide seed capital along

with intensive professional service resources to launch companies. Together, these two accelerator programs provide assistance to at least 40 start-ups each year at that Downtown location. In addition, graduates of T-REX are now finding larger permanent space in nearby commercial buildings.

Downtown projects in the pipeline include: three boutique hotels (Muni Courts Building, YMCA building for a 21c hotel and a new construction Maxy Hotel on a site at Olive and Eleventh), the \$53 million expansion of the Hotel St. Louis into the Chemical building to include 84 hotel rooms and 72 apartments; the construction of a \$32 million mixed use building at 1801 Washington Ave. to include 184 apartments;



SUMMARY AND OVERVIEW



the renovation of 1800 Washington to include 72 apartments at the cost of \$15.7 million; and the construction of new \$35 million, 146 unit apartment building at 1014 Spruce St.

In the Central Corridor west of Downtown, there continues to be a lot of development. At Jefferson Ave. and Locust St., the Jefferson Connector is underway. It includes 75 residential units in the renovated Beaumont Building which was just completed, a 250-space parking garage, the renovation of six other buildings and the Box Yard, a retail center consisting of shipping containers. This project will help knit Downtown to Automobile Row, a concentration of creative firms and apartments near Midtown and the Grand Center Arts district. In this District, the former Missouri Theater Building has recently been renovated for \$65 million and includes 25,000 sq. ft. of office space and the 146-room boutique Arts Hotel next to Powell Symphony Hall. Nearby, St. Louis University has just completed two student housing projects and is starting a new \$50 million 90,000 sq. ft. science and engineering building. Also, on the University's medical campus, construction is just completed of the \$550 million SSM hospital. The renovation and expansion of the \$80 million Melborne apartment project is planned with 300 units. Also underway is a 78-unit \$20 million apartment building at 3768 Lindell Blvd.

Four major projects are completed or under construction in the University's recently approved Midtown Chapter 353 redevelopment area. The Foundry (Phase 1 & 2) will include one office building totaling



59,000 sq. ft., a 492-space parking garage, a 48,000 sq. ft. food hall and related retail, a grocery store, a movie theater and entertainment building and a 282-apartment complex. The second commercial project across 1-64 is the Armory. This \$82.8 million, 262,000 sq. ft. project is focused on the renovation of the Armory for entertainment uses. The third project within the Redevelopment Area is Steelcote Commons totaling 144 apartments with includes the

renovation of two existing buildings and the construction of a new apartment building. The fourth project, now completed, is the \$32 million 153 room Element Hotel on Forest Park Blvd.

To the west of these properties is the St. Louis Innovation District known as CORTEX. First approved in 2013, CORTEX is located just east of the Barnes/Jewish/Children's Hospital (BJC) complex and Washington University Medical School. It includes 168 acres comprising eleven TIF redevelopment project areas



(RPAs). The CORTEX TIF proposes a total development cost of \$2.1 billion over twelve years with approximately \$167 million in public incentives. The City has activated six of these RPAs, and projects recently completed include the 218,000 sq. ft. office building for BJC HealthCare (\$45 million), the \$73 million renovation of a 183,000 sq. ft. building by Wexford Science & Technology now known as the @4240 Building, a new 90,000 sq. ft. building for Shriner's Hospital, a 380,000 sq. ft. IKEA retail home furniture store, a \$12 million linear park known as the CORTEX Commons, a new office building at 4220 Forest Park Blvd. the new @4220 tech/lab building including a regional home for Microsoft and Innovation Hall - which serves as a meeting and conference venue for developing businesses in the area. Also completed is a new \$18 million CORTEX Metrolink transit station adjacent to the first section of Arch to the Park, a pedestrian and bike connection being developed between the Gateway Arch and Forest Park and the \$44 million renovation of the Crescent Building by Washington University for graduating incubator and accelerators. Projects most recently completed in the CORTEX area include a \$25 million 129 room aloft hotel and a 650-space parking garage. Underway are another \$100 million tech/lab building at 4200 Duncan and a \$610 million Washington University research building at 4390 Duncan. The BJC Hospital has completed the \$1 billion first phase of its rebuilding project and is now beginning its second billion- dollar phase including a recently announced \$300 million building on Duncan Ave.

To the north of BJC and CORTEX many projects have been completed and are underway in the Central West End. Most recently completed is a \$31 million 60-unit mixed-use building at 32 N. Euclid with first floor retail including a Shake Shack restaurant, a \$19 million 54-unit condominium building at Laclede Ave.



and Boyle Ave. with first floor retail space, a \$25.0 million 157-unit apartment building at 5510 Pershing Ave. and the 29 story 100 N. Kingshighway 305-unit apartment building costing \$131 million. Underway is a 192 room AC Hotel on York Ave. costing \$40 million and two projects on DeBaliviere at the Metrolink Station costing \$130 million includes retail space and 450

apartment units. West of the Central West End and Forest Park, the eastern section of Washington University (known as the FROST Campus) is undergoing a complete transformation with five new buildings (including one for the architecture school and one for engineering) and an underground parking garage being completed and another engineering building near completion. North of the University, a \$25.6 million Northgate project has been completed, consisting of 65,000 sq. ft. of commercial space including a CVS store.



To the north of the Central Corridor, on June 2, 2016 the National Geospatial-Intelligence Agency ("NGA") announced that a 97-acre site north of Downtown was chosen as the site for the construction and operations of its NGA West campus. The new facility is now under construction and is anticipated to include at least 80,000 sq. ft. of office space, a visitor control center, a central utility plant, structure parking and a remote inspection facility that will accommodate approximately 3,100 government and contract employees. The cost of the facility will be at least \$1.75 billion. The City development agency acquired all the property, relocated all the occupants, cleared the land, finished all environment work and turned it over to a federal agency. It is anticipated that the NGA will occupy the new facility beginning in 2025.



A number of affordable housing projects have recently been completed or are underway in the north part of the City. They include St. Ferdinand Homes, a 43-unit new construction project totaling \$7.1 million; Nathaniel Rivers Place, 32 new units of housing totaling \$6.9 million; Hyde Park South Apartments and Hyde Park Scattered Sites totaling \$24.4 million; Finney Place, 40 new homes at the cost of \$10.8 million; North Sarah Phase 3 at the cost of \$11.7 million; and the \$9.9 million 54-unit Vandeventer Place senior living complex. Other northside projects include a new \$3.5 million Save-A-Lot grocery store at Page Blvd. and Union Blvd. and the \$4.5 million renovation of the Clark School at 1020 Union Blvd. into 45 market rate apartments; the renovation of Webster School into 49 units for seniors at the cost of \$11.4 million, and the Doorways \$22.5 million project including 50 affordable apartment units and a 19,000 sq. ft. office building on N. Jefferson.

Numerous projects are planned, underway or have recently been completed in neighborhoods to the south. In the Lafayette Square neighborhood, Phase one (a 128-unit apartment building at the cost of \$25.0 million) of a major \$100 million mixed-use project is under construction along Chouteau Ave. east of Jefferson Ave. and the \$9 million renovation of a factory building on Dolman St. is now completed and includes 45 apartments. In the Soulard neighborhood on Russell Blvd. a mixed-use \$4.1 million new construction project has just been completed with 21 apartments, the \$20.0 million Russell Apartments have been completed with 132 units, and the 116 unit Whistler Apartment is also now occupied and was constructed at the cost of \$18 million. The 300 unit Soho apartment project is under construction at the

SUMMARY AND OVERVIEW



cost of \$68.0 million. In the Shaw/Compton Heights neighborhood at 4140 DeTonty Ave., 40 apartments and homes are being constructed at the cost of \$6.9 million and a 124-unit \$18.4 million new apartment building at 2232 S. Grand Blvd. is now occupied. In the Tower Grove South neighborhood is a recently occupied 24-unit \$6.4 million mixed-use building at 3172 Morgan Ford Rd. The 46 unit affordable \$6.0 million Chippewa Park rehab project and the 47-unit \$7.7 million Fox Park/Tower Grove East Scattered Sites apartment rehab have been completed. In the Dogtown neighborhood, the \$25.7 million mixed-use project at 6300 Clayton Ave. is now occupied includes 100 apartments. Just to the south in the Hill neighborhood at 5006 Daggett Ave. a \$50 million project consisting of some 200 apartment units, townhouses plus 77 single family homes is underway.

The Grove neighborhood just south of CORTEX is a neighborhood with many new projects: the Unify Grove \$38 million project consisting of approximately 100 new market rate and affordable townhouses;



the occupied mixed use \$64 million Chroma project at Manchester Ave. and Sarah St. including 270 apartments and 20,000 sq. ft. of retail; the Swan Taylor project totaling \$57 million including 307 residential units is under construction; the Hue apartments have recently been completed including 111 residential units at the cost of \$20.0 million.

The St. Louis Development Corporation has approved the St. Louis Equitable Economic Development Framework which provides a development strategy for the future of the City. This is all part of the continuing effort to make City living and neighborhoods more walkable and desirable. The City also continues to focus on manufacturing and cultivating those sectors where the region has great strength, such as life science, information technology and financial services.

City Economic Outlook

The Eighth District of the Federal Reserve located in St. Louis reported in its February, 2021 report that the district had seen mixed changes in employment levels and slight increases in wages. As the pace of economic activity recovers, some sectors have reported difficulties in hiring. Reports also cited moderate increases in prices although with competitive pressures, limited ability to pass increases on to the



consumer. Reports from retailers saw mixed results while manufacturing was reported to be seeing modest increases in activity. Residential construction was reported as rising in the last quarter while banking activity saw a slight decline in overall loan demand. While the overall outlook was one of optimism there remains a good degree of uncertainty at the pace of recovery. For the City itself, similar to the national and state trends, unemployment rose significantly during the height of the pandemic shutdown, peaking at 13.5% in May of 2020 before gradually improving as the year progressed. At 6.7% seasonally unadjusted as of February, 2021 however, the City's unemployment rate still remains about 2.4 percentage points higher than when the pandemic began and the labor force is down over 3% or by about 4,000 workers. While the economic indicators are moving in the right direction, a full recovery is still a ways off. The trends in the economy over the past year have been reflected in those revenues most closely tied to economic growth. The withholding portion of the Earnings tax had declined over 4% through the fiscal third quarter while the Payroll tax had declined 8%. Both of these results exceed the declines seen during the depths of the past great recession. Meanwhile, sales taxes had seen an unprecedented decline of over 26% through the third quarter offset only in part by an increase in use taxes as on-line sales activity increased while traditional sales activity fell. Restaurant and hotel sales activity saw the worst of the declines, having fallen 50% and 74% respectively. As the pace of vaccinations increase and the pandemic begins to wane, it is anticipated that the local economy will continue to improve along with the national and state economies. The national fiscal stimulus package will also add to the pace of economic growth on the local level both in the current year and for several years to come.

GENERAL FUND OVERVIEW

Sources of Funds

The City's general revenue was quite uncertain as the current fiscal year began. Following the virtual shutdown of the local economy in the spring of 2020, the question of the pandemic's continued course as well as the pace of any recovery to follow were unknown variables. Revenue estimates for the ensuing budget thus anticipated scenarios of significant declines in the major tax sources and the budget contained contingencies should results be worse than expected. Through the third quarter of FY2021, some of these declines actually came to pass with receipts falling by rates that were historic and unprecedented. As significant as the declines have been, through the fiscal third quarter, receipts overall were on a pace to outperform original estimates that had anticipated an even worse outcome. The losses in revenue have been significant. In FY2019, the last full fiscal year prior to the pandemic, General Fund revenues totaled \$529.6M. Estimates through the third quarter of FY2020 were on that same pace, however following the shutdowns and tax deferrals in the fourth quarter of the fiscal year, revenues



finished \$21.6M lower. In FY2021, with receipts now slightly outpacing original estimates, revenues are still projected to finish over \$40M below FY19 levels. FY2022 estimates, which will not benefit from the increase from deferred taxes as in the prior year, are projected to come in below base FY2019 receipts by over \$35M. While the pace of economic recovery could quicken and decrease these projected revenue gaps, it remains a reasonable assumption that it will take at least a couple of years before base revenues return to pre-pandemic levels. It is these gaps in revenue recovery that a portion of the American Rescue Plan Act funds are intended to address.

Earnings and Payroll Tax

The City Earnings tax remains the largest source of general revenue and has remained a consistent performer that can be expected to grow with the economy. Of course, Earnings tax receipts will also reflect the dips when the economy enters a downturn. Through the third quarter of FY2021, individual withholding taxes had declined 4.3%, a decline that if continued for the year would surpass that of the previous great recession of the last decade. While overall Earnings tax receipts were up 5%, these totals included approximately \$12.5M in mostly corporate receipts that were deferred from the prior year. After adjusting for the deferrals, receipts through the third quarter were also down 4.3%. The majority of business and corporate receipts, which represent just under 20% of total earnings tax revenues, are typically not filed until the fiscal fourth quarter and thus early results can vary. Meanwhile, the Payroll tax which applies only to the for-profit sectors of the economy had declined at an even greater rate of 7.8% through the fiscal third quarter. Both of these Earnings and Payroll tax trends reflect the significant drop in payrolls and employment that followed the pandemic. Yet as significant as these declines have been these results were still on a pace to exceed original budget estimates that had projected even greater declines. Estimates for the Earnings tax for FY22 total \$178M. This amounts to a decline of 5.6% from the revised estimate for FY21 which included \$12.5M in receipts deferred from the prior fiscal year. Estimates for the Payroll tax total \$40.3M which is an increase of 2.8% over the revised FY21 estimate of \$39.2M.

Property Tax

City property tax receipts in the current fiscal year were outperforming budget estimates through the third quarter. Real property tax receipts had risen 2.6% over the prior year while personal property receipts were up 4.4% fiscal year to date. Overall results were up 2.9%. Other than a potential delay in the timing of payments and an increase in delinquencies, the Covid-19 pandemic was not anticipated to have an immediate impact on property tax receipts. Changes in valuations typically occur over a longer time frame. However, a rise in office and other commercial property vacancies is anticipated to result in a decline in commercial property valuations in the coming year. Meanwhile, the City housing market remains



healthy with valuations projected to rise in the range of 5-7% range. Reassessments of property values are conducted in every odd numbered year with valuations to be completed in 2021. FY22 property tax receipt estimates assume growth continuing along the longer term trend rate of 1.5%.

Sales Tax

Through the third quarter of FY21, sales tax receipts had declined 26.5% which is an unprecedented decline that reflects the severity of the drop in economic activity in the City over the past year. In typical years, the City benefits from its role as the center for entertainment and sports activity for the region. Both MLB's St. Louis Cardinals and the NHL's St. Louis Blues call the City home. The City is also home to a vast array of venues from the downtown convention center to theatres, museums and cultural institutions attracting visitors and spending from outside the City and region. With the pandemic causing a shutdown of most visitor activities, this role of being at the center of it all only made the decline in sales taxes particularly pronounced. The revenue estimates for the sales tax in FY2022 assume that receipts will gradually recover from being 20% below pre-pandemic receipt levels at the start of the fiscal year to coming within 5% of those levels by fiscal year end. This pattern of receipts would results in an increase of 18% over revised FY2021 estimates.

Intergovernmental Revenues

The City receives certain revenues from the state of Missouri based on formulas which take into account the City's population as a percent of the state total. These include state gasoline taxes and vehicle sales taxes which are apportioned to the City based on its population as determined by each decennial census. In FY21, gasoline tax receipts had fallen 7.2% through the end of the third quarter indicating a significant drop in gasoline and fuel consumption during the course of the pandemic. Meanwhile, vehicle sales tax receipts had posted a healthy increase of 11.2% reflecting in part a delay in vehicle registration requirements from the prior year. With Covid-19 related restrictions lifting, gasoline tax distributions are expected to increase while motor vehicle sales tax receipts are expected to remain close to current year revised estimates as growth in receipts is offset by the one-time delay in payments from the prior year. Other receipts from the state include per diem reimbursements for inmates confined at the City's detention facilities. In the current fiscal year, these receipts have been trailing estimates and are projected to total \$2.1M in FY21 or about \$0.9M below original estimates. As the pandemic has reduced the pace of criminal trials, most of the current year's revenue has been payments due from a backlog of the prior year's activity. Receipts are projected at \$1.8M in FY22 reflecting the reduced caseload. Revenues are based on the current state reimbursement rate of \$22.58 per day which remains far less than the actual cost of holding inmates at the City's two detention facilities. Inmate census populations at the City's two detention facilities have been declining over the past year and average below 800 in the current fiscal year.

**Franchise Utility Taxes**

Franchise utility tax receipts have seen declines in recent years with results affected by factors such as mild winter seasons, recent reductions in electric utility rates, declines in natural gas prices and changes in how consumers receive their communications services. In the FY21 the decline in various franchise tax receipts has been more pronounced with receipts falling 7.2% through the end of the third quarter. Electric utility receipts, which comprise over half the receipts in this tax category, were down 8.8% through the third quarter. Receipts from residential customers were basically flat while the commercial customer base saw a decline of 11%. These results suggest another indication of the impact of the pandemic on commercial businesses. Revenues in FY22 are estimated to recover somewhat at 4.2% on a decidedly lower base. Natural gas tax receipts saw a similar trend with even greater declines. Receipts were down 9.3% through the fiscal third quarter and again while residential receipts were nearly flat, commercial receipts saw a decline of 15.5%. Despite a cold month of February, overall heating degree days for the year had declined by close to 17% which contributed to these results. Receipts for FY22 are projected to increase by 6.2%. Steam franchise tax receipts, which are a much smaller franchise and more volatile, are projected to finish higher in the current fiscal year. Estimates assume little to no growth in the coming year. Revenues from the gross receipts tax on telecommunications had risen 13.7% through the fiscal third quarter. This increase was due exclusively to a one-time settlement payment of over \$0.9M received at the end of the second quarter. Adjusting for this payment, base receipts saw a decline of 3.2% continuing the trend of declines over the last several fiscal years. The estimate for telecom franchise tax receipts is down 16% from the current year which after the adjusting for the settlement is a 5% decline in base receipts. Growth in gross receipts revenues from the Water Division from sales of water in FY22 is expected to drop 4.5% in the coming fiscal year. Meanwhile, Airport gross receipts tax payments, which are expected to decline by another \$0.8M or 13% in FY21 due to the sharp reduction in the Airport's airline traffic, are expected to rebound by 20% or about \$1.1M in FY22.

Tourism and Amusement Taxes

The restaurant and hotel industries have borne the brunt of the declines during the pandemic. Restaurant tax receipts through the fiscal third quarter had fallen 49.8% while hotel tax receipts had dropped 74.3% over the same time frame. Looking ahead into FY22, both restaurant and hotel tax receipts are projected to recover at a graduated pace through the end of the fiscal year. Restaurant gross receipts taxes are estimated to see a net decline of 46% for all of FY21 followed by a 48% increase in FY22. Hotel tax receipts are estimated to fall 64% for all of FY21 and rise 95% in the coming fiscal year. These results are still on a course that would be below the FY19 pre-pandemic year. Of course, either of these results is dependent on a recovery path that remains uncertain. Amusement tax receipts were down 44% or about



\$216,000 through the fiscal third quarter reflecting the reduction in ticketed events in FY21. FY22 receipts are projected to see some recovery although remaining below pre-pandemic levels.

Other License Fees

Cigarette taxes which have a historical trend of declines were down 6.1% through the third quarter of FY21. Though mostly a matter of timing of payments, projections for FY22 are projected at \$1.5M which would be an amount consistent with recent years' level of receipts. The largest category of license fees remains the graduated business license (GBL). The previous fiscal year saw GBL receipts drop by over 10% or about \$700,000. Some of this decline was due to a delay in license processing. Receipts to date in FY21 were up nearly 40% or \$315,000 reflecting some of these deferred payments and are expected to end up for the year. However, there remains some uncertainty given the timing of receipts, mostly in May and June, as to the impact of the pandemic on licensing activity. Receipts for FY2022 are projected at \$6.4M.

Departmental Receipts

Revenues derived from service fees and fines collected by various City Departments were down by 10% through the third quarter of FY21. Some areas seeing increases included building permits which were up over 60% through the quarter indicating that the pandemic has had little to no impact on building activity. Building Division receipts are projected to continue near this record pace through FY22. EMS billing receipts on the other hand had seen a decline of nearly 20% as the pandemic had resulted in a significant reduction in medical transports. Receipts are projected to recover in FY22 with an increase of 25% and be close to pre-pandemic levels. Refuse fee receipts had risen 2.6% through the third quarter and are projected at \$16.6M or over \$400,000 more than the previous fiscal year. Auto towing receipts had increased 35% fiscal year to date. Some of this increase may be attributed to catching up from the decline in activity in the fourth quarter from the prior fiscal year. Results are still anticipated to exceed current year estimates by \$1M but fall back to more normal levels in FY22. There were other lesser variations among departmental receipts with most remaining receipts meeting or exceeding budget estimates. Increases in departmental revenues in FY2022 will depend in large part on how quickly the underlying activity resumes following a year of curtailed activities. The ability to review the existing fee structure that departments charge for various City services and adjust for factors such as inflation remains a key component of keeping the City's overall revenue base growing with the cost of services. It will continue to 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 proposed FY2022 general fund budget totals \$511.5M, an increase of 6.2% from the current fiscal year. 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 comprised of salary and benefit costs of employees. Budgets in recent years have necessarily included reductions in the City workforce as well as measures to offset the rising costs of pensions and other benefits. In FY2022, the general fund budget proposes a net decrease of 153 positions furthering a longer term trend of decline in overall City payroll. The City will be entering the second year of a two year pay plan which provides for an annual merit increase of two matrix steps of 1.5% each on an employee's anniversary date of hire, thus an increase of 3% in total. On an annualized basis, the total costs for these increases will amount to approximately \$4.2M in the General Fund. Given that these increases are anniversary based and not effective for the full year, the net impact of a 3% increase on salary budgets is anticipated at 1.5% or less and thus no additional funds are budgeted as most departments have been able to absorb costs through attrition and vacancies. The City provides employee health insurance coverage through a combination of a fully-insured health plan with a prescription pharmacy plan that is self-insured. The overall cost of the plan is projected to rise 7.6% in the coming fiscal year. However, in the past fiscal year, \$9.8M in the accumulated balance of the City's self-insured pharmacy plan was utilized to offset health insurance costs in the prior fiscal year. Of this amount, \$7.4M was offsetting general fund costs. Thus in FY2022, general fund health insurance will reflect both the increase in the premiums as well as regular funding after this one-time offset. As such, the general fund budget for health insurance will increase by \$10.8M. The Department of Personnel in the current fiscal year has continued to conducting promotional testing to meet hiring needs of the Police and Fire departments. As to Police and Fire pay increases, only those amounts associated with the normal matrix step increases have been included in the budget. Of a \$4.7M increase in City pension costs in all funds, \$2.9M will be incurred by the General Fund. Of this total, two of the systems will see increases, \$3.5M for the Employee Retirement System (ERS) and \$1.9M for the old Firemen's Retirement System (FRS) while the costs for the newer Firefighter Retirement Plan (FRP) will remain the same and the contribution to the Police Retirement System (PRS) will decline by \$2.5M. Each of the City's plans has a plan year that runs from October 1 to September 30 and changes in valuations are smoothed over a period of 3-5 years to lessen the impact of dramatic swings in valuations. As of the most recent valuation date of October 1, 2020, the funded status based on the actuarial assumption for ERS was at 77%, while PRS was at 81%. The frozen FRS plan was just over 93% funded while the newer FRP which is now in its



ninth year was at a 73% funded status. After weathering some initial turmoil in the markets last year following the onset of the pandemic, plan valuations stabilized along with the markets as the year progressed.

Police and Public Safety

The Police Department and other departments of Public Safety represent 53% of the total general fund budget. The Police Department at \$160M in operating and pension costs represents approximately 31% of the general fund budget and is the largest component unit of Public Safety. Adjusting for some of the increases and decrease in some of the special sales tax funds as well as gaming revenue that are used to supplement Police operations, the general fund budget for the Police Department will increase by a net \$1.7M over the previous year. The Department's authorized uniformed strength is proposed at 1,293 officers including trainees which is a decline of 110 officers from the prior year reflecting the reduction of the 98 vacant positions described above plus a reduction of 12 positions as a result of the expiration of hiring grants. Part of the effort to encourage police officer careers includes a cadet program for 18-25 year old residents of the City who have a high school diploma or GED equivalent. Begun in FY2019, the program provides for cadets to receive training and attend community college classes so that once prerequisites are done they would be able to enter the Police academy. This effort is also made possible by funds from a separate allocation of Prop P receipts. While the residency requirement for new recruits was also lifted in December of 2018 as another step in the effort to maintain uniformed strength, a more permanent solution to the residency issue has taken the form of legislation at the state level that was enacted in 2020 state legislative session. Targeted crime reduction efforts in high crime areas including coordination with neighboring police jurisdictions as well as coordination with other City departments to address service issues that may contribute to crime will continue to be employed as a means for improving neighborhood safety. The Department also began implementation of a body camera program over the past year. A total of \$2.6M in contractual services, supplies and personnel are being budgeted to continue the program over the next fiscal year. An additional \$1.5M is also being allocated for fleet purchases although additional capital funding will be needed to address a backlog of fleet replacement needs. Funding for City Marshals and Park Rangers remains relatively constant while the proposed funding for the Civilian Oversight Board at approximately \$641,000 included the addition of a Correctional Investigations Unit. The Board, established by ordinance, is an effort to ensure the continued confidence and working relationships between the Police Department and the community it serves.

Uniformed staffing at the City's Fire Department will remain unchanged at 586 positions. Under uniform pay provisions of the City charter, firefighters were also afforded the same pay increases as police officers and a portion of Prop P funds in the amount of \$5.2M are being allocated for these previous pay and



related benefit increases. In FY2021, the Fire Department received delivery of 12 new firefighting apparatus and 5 new ambulances made possible from proceeds from a previous general obligation bond issue and lease purchase funds. Through a smaller lease purchase made possible from Ground Emergency Management Transport (GEMT) funds, the department was also able to replace all of its radios and breathing apparatus. Pension costs for the department will increase by \$2.1M in the coming year. This is due to an increase in the required contribution to the Firemen's Retirement System which did not meet actuarial assumption over the past year. Total Fire Pension costs including debt service on pension-related debt will total \$16.8M in FY2022. A portion of this amount is included in the Airport's budget which maintains its own unit of the Fire Department.

The Corrections Division will remain a key focal point within the Department of Public Safety in FY2022. There has been much discussion over the past year about the ultimate disposition of the Medium Security Institution (MSI), including efforts to close the facility and relocate inmates to the downtown City Justice Center (CJC) and rented detention space in neighboring facilities. Existing inmate population levels, the ongoing pandemic, the slower pace of criminal trials and recent disturbances at the Justice Center have all contributed to the issue's complexity. The average inmate population at the Division of Corrections has been tracking at approximately 780 total which is about 100 less than the prior year when efforts began to reduce populations in the face of the pandemic and close to 400 less than the pre-pandemic year of FY2019. Detainee population requirements are projected to remain close to 800 inmates in FY2022. The proposed budget for Corrections assumes the closure of the MSI facility and allocates \$1.4M for detainee housing in other jurisdictions to accommodate populations in excess of CJC capacity. As needed repairs are completed at CJC, the need for rented bed space will be reduced. The Corrections Division budget reflects a reduction of 90 vacant positions. After accounting for the cost of rented bed capacity and salary savings already budgeted for vacancies, a net reduction of \$1.7M in Corrections is being allocated to new supportive service initiatives. This total includes approximately \$300,000 to the Civilian Oversight Board for funding a Correctional Investigations Unit, \$150,000 allocated to the Planning and Urban Design Agency (PDA) for a re-visioning of potential uses of the MSI facility and \$1.3M allocated to the Health Division for initiation of a Supportive Re-Entry program. The Corrections budget will continue to include a transport unit budgeted at nine correctional officers funded utilizing special funds received in an agreement with the U.S. Marshal's office to house prisoners awaiting trial of federal crimes at the adjacent federal courthouse. It is anticipated that \$6.7M in revenues will be generated from this agreement in FY2022. The allocation of these funds was addressed by ordinance with 30% or \$2.0M set aside for general fund costs of incarceration and 70% or \$4.7M allocated to a special fund to pay for capital improvement needs of the CJC facility. In FY2022, as in the prior year, the balance of funds is also allocated to offset the general fund costs of Corrections.

**Judicial Offices and County Offices**

In the Judicial Offices, the Juvenile Courts budget will increase a net \$300,000 as it anticipates the full year costs of the "Raise the Age" legislation. The initiative, which became effective January 1, 2021, increased the age to 17 for which offenders are subject to juvenile court jurisdiction. The proposed budget assumes implementation although the initiative has yet to be implemented in the City and many other jurisdictions amidst the question of state funding. The budget for the Circuit Court also includes \$360,000 as the cost of maintaining a pre-trial electronic monitoring program. Electronic monitoring has been utilized in the past year mostly through grant funding as a means for reducing the population at the City's two detention facilities. The Drug Court will be funded by the General Fund with an allocation of \$444,000 which is the same amount as the prior year. The Office of the Public Administrator which has seen its fee base decline over the years will continue to receive a total of \$200,000 in Prop P funds administered by the Department of Human Services for assisting that office's work in guardianships for clientele who are mentally ill or developmentally disabled. In the County Offices, the Board of Elections will see a net decrease of about \$1.2M reflecting the fact that there are no regularly scheduled elections in FY2022. The Medical Examiner will see a net increase of over \$200,000 in its medical exam and histology service costs.

City Wide Accounts

Citywide 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. In the non-departmental Citywide Accounts, the subsidy to the Assessor's office will increase by about \$175,000 after use of an existing balance within the fund in the prior year. \$300,000 is once again budgeted for the state audit after work was slowed in the prior year due to the pandemic. This will be the fourth and potentially final year of the audit which has been estimated to cost up to \$1.75M to complete. There are a number of changes within Citywide accounts affecting debt service and other costs in FY2022. Due to the budget gap in the prior year, a total of \$7.7M in debt service and asset preservation costs were allocated to the Capital and Economic Development Sales tax fund budgets in FY2021. The FY2022 budget reassumes these costs within the general fund. In the past year, the City also issued \$105M in bonds for improving the downtown convention center. Payments for these bonds are to be made from funds currently being used to pay debt on the dome stadium. Payment on the dome stadium will decrease by \$2.5M in FY2022 with the convention center debt increasing by a like amount. With the final payment on the Kiel Center debt being made in FY2021, this \$800,000 cost is eliminated in the coming fiscal year. The debt service on the Enterprise Center (previously Scottrade) will increase by \$1.0M to a total of \$2.5M in FY2022.

**Parks Department**

The proposed budget for FY2022 assumes normal activities will once again be permitted and funding for recreational assistants and lifeguards is budgeted accordingly. In the Parks Division, an increase of \$0.6M in general fund staffing salaries reflects a one-time funding through special fund revenues in the prior year. Otherwise most funding levels for Parks operations remain consistent with prior years.

Street Department

As to operations of the Street Department in FY2022, the Director of Streets will be implementing a new GIS program for real time tracking of department vehicles known as the "Fleet Complete" subscription. With an estimated annual cost of approximately \$130,000, it is anticipated that the real time tracking capabilities will be a benefit to the efficiency of the department. The Traffic Division will see an increase of \$260,000 in scheduled debt service payments as for the second phase of energy efficiency loans with the Missouri Department of Natural Resources. The initiation of the payment schedule had been delayed in the prior year. The debt service payment increase is being offset by a similar decrease in street light utility costs. The Traffic Division estimates it has replace nearly half of the 52,000 street lights of the old cobra head variety with energy saving LED's. The division has been implementing these conversions in part via a program funded through an Energy Loan Agreement between the City and the Missouri Department of Economic Development. The terms of the loan are such that repayments are to be made from the annual energy savings generated from the LED conversion with expected pay off within a seven year period. The total project when completed could total as much as \$10M. Another part of the program includes replacing energy efficient municipal building systems. The Streets Division has been allocated about \$0.5M to replenish its salt supply, about the same amount as the prior year. The Streets Divisions estimates that it utilized approximately 6,000 tons of snow and ice chemicals this past winter season and this allocation would be sufficient to replace this amount. The Towing Division had been seeing an increase in towing activity and revenue through the third quarter of FY2021. The budget for the Towing Division remains relatively unchanged from the prior year. The Refuse Division budget continues to allocate those funds derived from the 2017 collection fee increase as originally prescribed. \$1.8M is being allocated to continue to fund the Refuse Division's program for refuse truck replacement. As in the previous year, of the remaining funds, \$900,000 is being allocated for the replacement of refuse containers; \$150,000 is being allocated for cameras and \$340,000 for a police trash task force to enhance trash enforcement and illegal dumping prevention efforts while \$410,000 is being allocated to offset the cost of municipal solid waste disposal. Refuse fee collections have remained fairly steady through the past fiscal year and are projected to remain so in FY2022.



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. FY2022 will mark the second year of funding for an initiative called Cops and Clinicians. The Health Director's Office includes a \$0.5M allocation from the General Fund for this program which partners community and mental health workers with police officers to better meet the City's public safety needs.

Board of Public Service

The budget of the Facilities Management Division of the Board of Public Service (BPS) includes a \$200,000 payment for a DNR loan program that has provided funds to implement energy efficiency improvements in City buildings. These payments are to come from the savings in utility costs that result from the improvements. In the Equipment Services Division (ESD) of the BPS, there is a net increase of \$200,000 in personnel costs associated with the continued rise in fleet repair costs. ESD costs continue to remain elevated reflecting the increase in average age of the City's service fleet. In the past year, a new \$5M lease purchase was implemented to address some of the more immediate fleet replacement needs. Fuel costs have been on the rise in recent months and are projected to be higher in the coming fiscal year. Based on U.S. Energy Information Administration (EIA) projections, the budget anticipates an increase in the cost of oil over the next twelve months and contains an increase of \$600,000 in fuel supplies to accommodate this cost. As in recent years, the cost of fuel has been allocated and is contained in the budgets of the various user departments.

General Government and Finance

The City is in the process of implementing a new Enterprise Resource Planning (ERP) System that will replace much of the old mainframe-based systems used for accounting, payroll, procurement and budgeting. The new system is scheduled to go live later this year. The development, planning, programming and equipment needed are being funded in part by funds from a 2018 general obligation bond issue. The proposed FY2022 budget includes \$2.0M in the Department of ITSA for maintaining the licensing and other costs necessary to support the new system. The Comptroller's office includes an increase of \$150,000 for the cost of an audit and consulting work to explore for efficiencies in the City's various telecom networks.

As the City's general fund budget begins its recovery, bolstered in part by American Rescue Plan Act funds, efforts will continue pursue budget efficiencies in all areas of government. These efforts are a necessary part of ensuring that not only are City services provided both efficiently and effectively but that the budget needed to funding them is structurally balanced and sustainable.

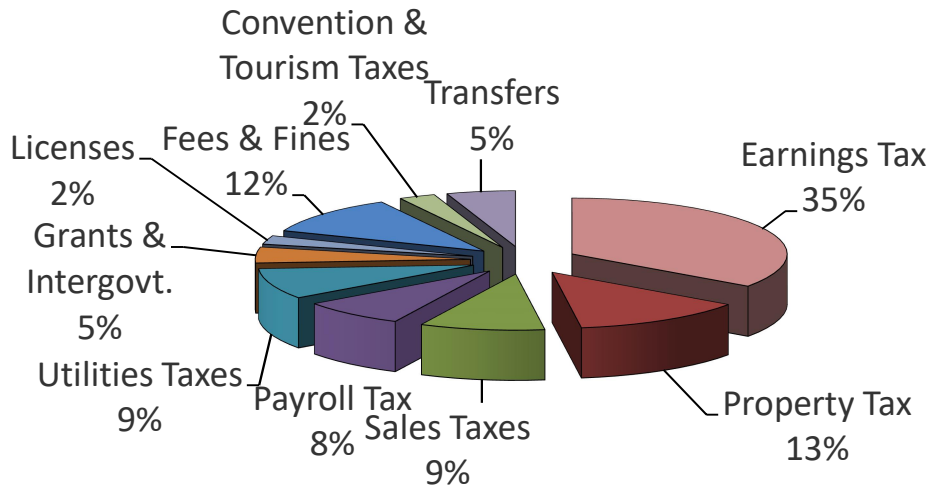


FY2022 General Fund Budget
Highlights

- | | |
|---|---|
| <ul style="list-style-type: none"> • General Fund budget of \$511.5M an increase of 6.2%. • Revenues still below FY19 pre-pandemic level to be bolstered by \$17.3M in revenue replacement funds from American Rescue Plan Act • \$10.8M increase in general fund health insurance budget following a 7.6% increase in premiums and utilization of \$7.4M in excess fund balance in City's self –insurance fund in prior year • \$2.9M net increase in costs of the City's pension systems • \$0.3M in 4th year allocation for costs of state audit • \$2M increase to Information Technology Services Agency (ITSA) for licensing and support of new ERP accounting and payroll system • \$150k increase in Comptroller's budget to provide audit consulting of telecommunications services • CityWide accounts to include \$7.7M in debt costs allocated to Capital and Econ Development Funds in prior year; also includes \$1M increase in Enterprise Center debt; \$0.8M decrease in prior Kiel Center debt and \$2.5M increase in Convention Center debt offset by decline in Dome Stadium payments | <ul style="list-style-type: none"> • Assumes closure of MSI facility with \$1.4M for rented bed capacity; \$300K Correctional Investigation Unit at Civilian Oversight Board; \$150k for PDA re-visioning of MSI facility and \$1.3M for Supportive Re-Entry Program in Health Department • \$360K in Judicial offices of Circuit Court for electronic monitoring program and \$0.3M increase to Juvenile Div. for full year implementation of "raise the age" legislation • \$0.4M net increase in Sheriff's office for training and 5 additional deputy positions • \$1M decrease in Election Board budget reflecting no regularly scheduled elections in coming fiscal year • \$1.5M in non-personnel costs for body camera program in Police Department • \$0.5M to continue Cops and Clinicians program in Health Department • \$0.6M in payments on State DNR loan for energy efficiency street lighting and building improvement projects with funds provided from utility savings • \$0.6M increase in Equipment Services Division to meet projected rise in fuel costs • Net decrease of 153 general fund positions |
|---|---|
-

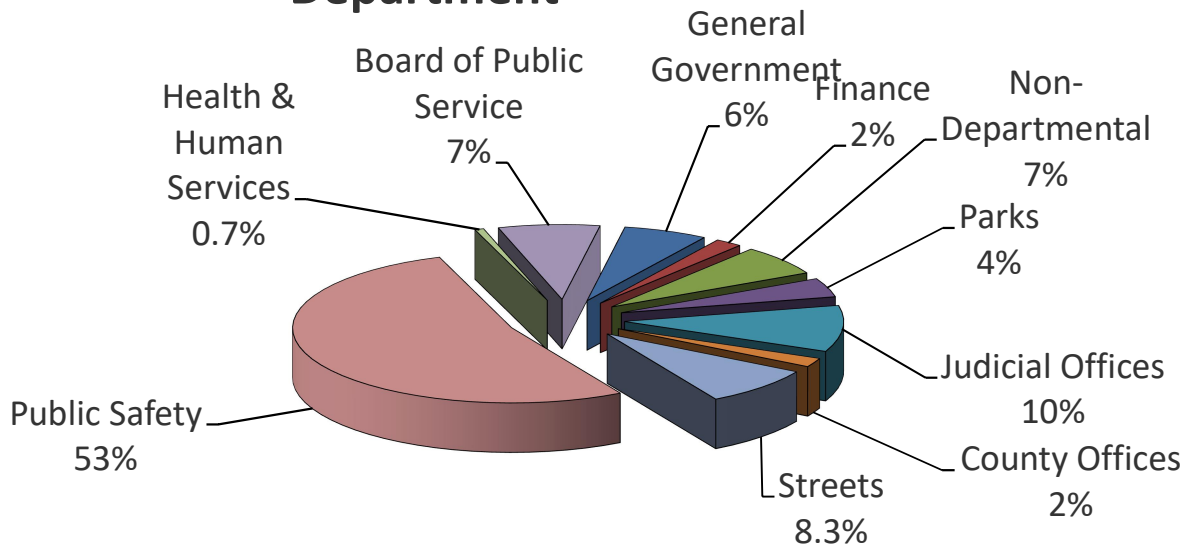


FY2022 General Fund Revenues



Total General Fund Revenues = \$511.5 Million

FY2022 General Fund Budget by Department



Total General Fund Budget = \$511.5 Million



PROJECTED OPERATING RESULTS

GENERAL FUND

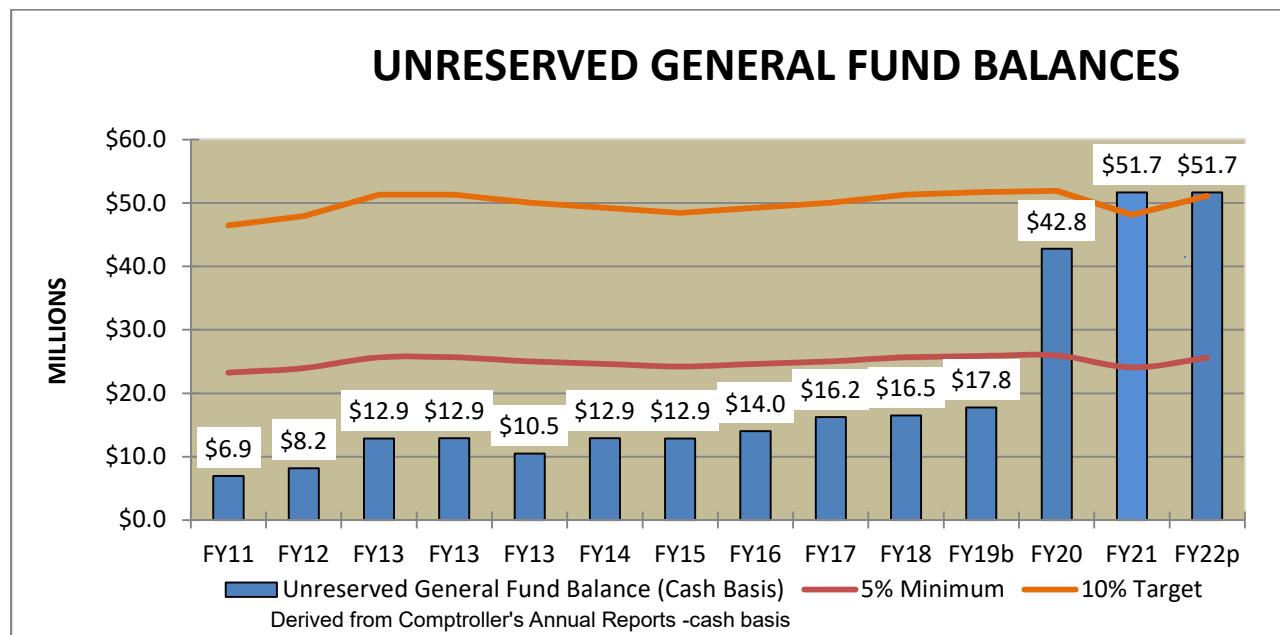
The adjacent table presents the projected general fund operating results for FY2022. The proposed general fund appropriation is balanced at \$511.5M. Leading up to the current fiscal year, City had continued to make progress in improving its level of unrestricted budget reserves. At the beginning of FY2021, the reserve level on a cash basis stood at about \$51.7M or 10.7% of the pandemic reduced FY2021 general fund budget. Although the FY2021 budget and the pandemic's impact on revenues had the potential to put these reserves to the test, it was not anticipated that

there would be a need to draw upon these reserves in the coming year. Reserving and maintaining a healthy fund reserve remains an essential part of the City's effort to ensure it is prepared to weather periods of economic uncertainty.

FY2022

General Fund Projected Operating Results

Estimated Revenue	\$511,483,000
General Fund Appropriation	\$511,467,037
Operating Balance	<u>\$ 15,963</u>





OTHER FUNDS

While much of the budgetary focus is placed on discretionary spending of the General Fund, the operating balances of other funds, particularly recently adopted sales and use tax funds dedicated for particular purposes, are having a growing impact on budget development.

Special Funds

In the Special Funds category, Local Use Tax revenues had increase 23.2% through the third quarter of FY2021. A gradual increase in recent years from on-line sales has accelerated during the past year as many households confined at home increased their usage of on-line vendors. Revised estimates for the year total \$41.9M, or \$5.3M over original budget estimates. This estimate does not include an estimated \$4.8M in use tax receipts allocated to the Prop P Sales and Use Tax Fund described below. Total deposits to the **Local Use Tax Fund**, are estimated to decline 5% in FY2022 to a total of \$39.6M reflecting one-time surges in the early months of the prior year. The total Local Use tax budget is \$45.2M which utilizes a portion of existing fund balances and is \$2.7M higher than the budget for the previous year. Receipts from both the sales tax and the use tax derived from Prop P are being deposited into the **Prop P Public Safety Sales and Use Tax Fund**. Revised estimates of receipts to the fund are at \$20.5M or close to original estimates. While the sales tax portion of the fund is trailing estimates, the used tax portion is outperforming. Estimates for FY2022 are projected at \$23.1M which reflects a recovery in sales tax receipts as well as the higher use tax base. All monies in the fund are budgeted according to formulas adopted by ordinance. The total budget for the Prop P Fund is \$23.6M which includes a draw of \$0.5M from some of the surplus revenue from prior years. Deposits to the **Economic Development Sales Tax Fund** are likewise estimated to finish the current fiscal year at \$15.8M or approximately \$600,000 below original estimates. Estimates for FY2022 total \$18.5M. These funds are also budgeted according to formulas specified by ordinance. The total budget of \$19.7M includes an allocation of \$1.1M in unspent funds from prior years. The costs of the Assessor's office will increase to \$4.7M including approximately \$100,000 increase for maintaining the CAMA automated assessment management system. This budget is funded with a fee from property taxes collections, reimbursements from the state, as well as general fund subsidy. The general fund subsidy in FY2022 is budgeted at \$1.4M, an increase of \$175,000 over the prior year and taking into account the current balance within the **Assessment Fund**. Special fund revenues for **Lead Remediation** and Building **Demolition Funds** had both been outperforming original budget estimates through the third quarter as building permit activity has continued unabated through the pandemic. Both of these funds have maintained positive fund balances in recent years. In the current fiscal year, **Gaming Fund** receipts were down over 18% through the fiscal third quarter, however this was still better than the 40% decline that had been estimated at the beginning of the fiscal year. Receipts are on a pace to end the year at \$5.5M or approximately \$0.8M higher than estimated and at



about the same level as the prior year in which there were two month where the gaming facility was closed for operations. The total Gaming Fund appropriation for FY2022 is \$6.9M an increase of \$3.2M from the prior year.

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. In FY2022, the Water Division anticipates a further decline in revenues of 4.1%, reflecting both trends in usage as well as continued restrictions on collection efforts during the pandemic. The proposed budget for the Water Division in FY2022 totals \$79.7M which is an increase of \$8M over the prior year. The Water Division budget includes approximately \$35M in contingency funds to address capital repair projects to the water distribution system. The budget for the **Airport** at \$168.6M is a decrease of \$5.1M from the prior year. Revenue at the Airport for the current fiscal year are projected to be down 25% compared to FY2020 and were to be supplemented with \$39.8M in CARES Act funds. For FY2022, revenue is projected to increase 30% as air traffic begins a post pandemic recovery. Receipts in the coming year are to be supplemented with \$15.2M in CARES Act funds.

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 \$283M. These projects will be funded through a combination of local, state and federal funds. In FY2022, the proposed Capital Improvements Budget totals \$30.1M. This is an increase of \$3.4M from the previous year and reflects an increase in sales tax receipts following the declines in the previous fiscal year. Other revenues supporting the capital budget include \$2.0M from projected gaming revenues which is an increase of \$0.5M, \$1.1M in courthouse restoration fees and \$630,000 in gasoline tax revenue as well as a 10% allocation of the Economic Development Sales Tax that went into effect in the 2019 fiscal year.

The proposed Capital expenditures in FY2022 reflect a gradual recovery in sales tax and other receipts following the significant declines in the immediate aftermath of the Covid-19 outbreak. With the improved economic outlook, both Ward capital and Recreation capital accounts which had been partially reallocated in the prior year to address the budget gap will once again be fully allocated. While addressing all existing debt and lease obligations, these existing capital sources leave little in the way of discretionary capital to address the backlog of citywide capital needs



Ward Improvements - \$8.1M

Each of the City's 28 wards is collectively allocated 50% of the total ½ cent capital sales tax revenues after a proportional reduction for Dept. of Streets and BPS engineering costs. In the current fiscal year a portion of the usual allocation was reallocated to help address the budget gap. In FY2022, the full Ward Capital account allocations will resume at \$8.1M or approximately \$288,000 per Ward. These funds will be made available to each ward for projects such as neighborhood park improvements, street resurfacing, sidewalk replacement, and refuse container replacement.

Parks and Recreation Centers - \$7.2M

The City's six major parks, Forest Park, Tower Grove, Carondelet, Fairgrounds, O'Fallon and Willmore and various neighborhood parks will share in \$2.7M in ½ cent sales tax and \$4M in metro parks sales tax improvement funds. A good portion of these revenues have been dedicated to servicing the debt on recent parks improvement bond issues. The most recent issue completed in 2014, consisted of funds for \$26M in improvements throughout the City's parks system. Planned projects include roadway repairs, equipment replacement and improvements to playgrounds. Annual debt service on the bonds totals \$1.6M annually. The ½ cent sales tax capital allocation to the Recreation Center capital account will also be fully allocated in the amount of \$483,000 in FY2022.

Facility and Other Improvements - \$9.2M

Funds for facility improvements include debt service payments on previously issued financings for construction and renovations of several City facilities. Major facilities include the Carnahan Courthouse and Juvenile Detention Center as well as the renovated City building at 1520 Market St and Police Dept. area command stations. In FY2022, total debt service for City buildings and other debt obligations will total \$8.1M. Debt service payments include obligations related to the Carnahan Courthouse, 1520 Market building, Juvenile Detention Center and Central Industrial Garage as well as the NGA relocation project. Other non-debt capital items include \$550,000 as the fifth year of a Forestry program to address the removal of ash trees that had been deferred in the prior year and \$500,000 for other general repairs to municipal buildings.

Equipment Replacement - \$2.7M

Of the \$2.7M for equipment replacement, \$2.6M is allocated to service existing lease purchase agreements for replacing the City's fleet of service vehicles. In addition to the lease obligations, \$50,000 is being allocated to replace telecom equipment in the 1520 Market Building and \$100,000 is being allocated to ITSA to address miscellaneous computer equipment needs for the fiscal year.



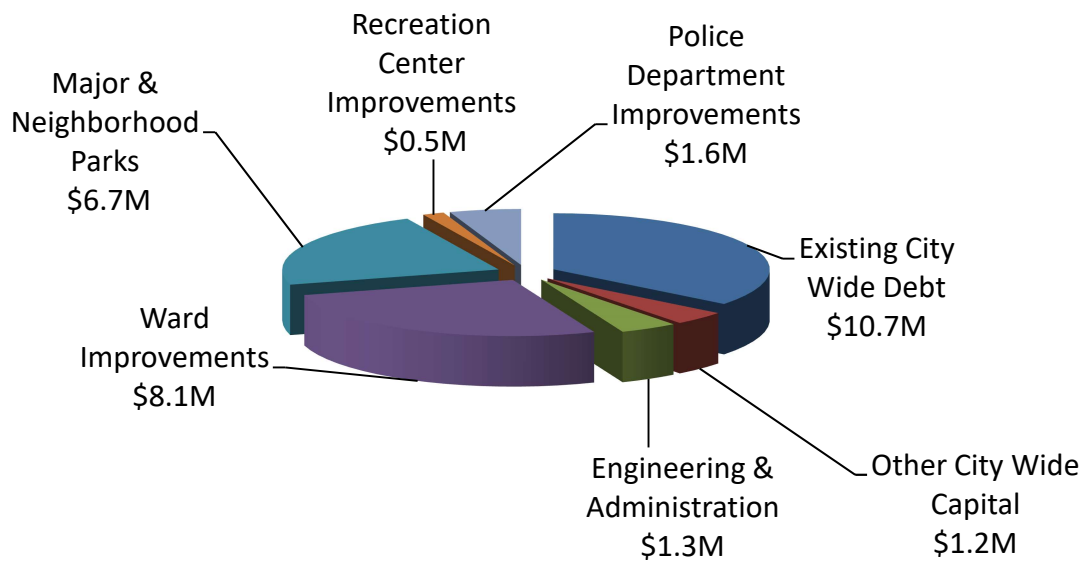
Police Capital - \$1.6M

A total of \$1.6 has been allocated to the Police Capital account. This allocation is being used to service existing debt on Police area command stations.

Engineering and Streets Design - \$1.3M

A total \$1.3M has been allocated to the City's Board of Public Service and Streets Department for to support planning and design and implementation of the various capital projects contained within capital improvements plan.

FY2022 Capital Improvements Budget



Total Capital Fund Budget of \$30.1M



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.

FY22 REVENUE SUMMARY - ALL FUNDS (in millions)

	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	% Change FY21-22
<u>General Fund</u>					
Earnings Tax	\$184.4	\$175.8	\$188.6	\$177.9	-5.6%
Property Tax	62.1	64.1	65.7	66.7	1.5%
Sales Tax	54.5	53.0	40.6	47.9	18.0%
Payroll Tax	39.6	42.4	39.2	40.3	2.8%
Franchise (Utilities) Taxes	51.8	47.4	42.9	45.4	5.6%
License Fees	13.8	13.7	12.1	12.7	4.6%
Grants & Intergovernmental Revenues	30.6	26.3	22.3	23.3	4.6%
Department User Fees and Fines	59.3	54.3	56.3	56.9	1.1%
Transfers	33.5	30.9	20.3	40.4	98.9%
	529.6	507.9	488.0	511.5	4.8%
<u>Special Revenue Funds</u>					
Property Tax	2.4	2.6	2.5	2.6	3.3%
Franchise (Utilities) Taxes	5.5	5.3	5.1	5.2	2.3%
Local Use Tax	36.7	38.4	41.9	39.6	-5.5%
Sales Tax	70.4	69.2	54.7	63.3	15.7%
Other Taxes	19.6	18.3	10.5	15.1	43.4%
Grants & Intergovernmental Revenues	65.4	57.9	71.9	75.9	5.6%
Department User Fees and Fines	23.9	32.5	34.5	33.4	-3.1%
Transfers	3.2	3.1	2.8	3.0	6.2%
Fund Balances and Other Resources	4.0	4.0	4.0	4.0	0.1%
	231.2	231.3	228.0	242.2	6.2%
<u>Debt Service Fund</u>					
Property Tax	7.0	7.8	7.8	8.2	5.5%
<u>Capital Improvement Funds</u>					
1/2 Cent Sales Tax	19.8	19.3	14.8	17.4	17.9%
Metro Parks Sales Tax- 1/10	1.8	1.7	1.4	1.6	18.0%
Metro Parks Sales Tax- 3/16	2.9	2.8	2.0	2.4	17.9%
Economic Dev. Sales Tax- 10% of 1/2 cent	2.1	2.0	1.6	1.8	16.8%
Grants & Intergovernmental Revenues	0.6	0.6	0.6	0.6	0.0%
Department User Fees and Fines	1.2	1.1	0.9	1.1	25.4%
Transfers	8.0	4.4	2.0	4.0	98.0%
Other Resources	1.0	1.7	1.5	0.7	-48.5%
Balances / Surpluses Previous Years	0.9	11.5	-0.5	0.4	-176.6%
	38.3	45.2	24.2	30.1	24.5%
<u>Enterprise Funds</u>					
Franchise (Utilities) Taxes	5.0	5.0	5.0	5.0	-0.1%
Enterprise Revenues	243.5	207.3	199.8	209.8	5.0%
	248.5	212.3	204.8	214.8	4.9%
<u>Internal Service Funds</u>					
Department User Fees and Fines	61.2	62.6	85.7	92.1	7.4%
Equipment Services Fuel Fund	3.2	3.2	4.2	4.7	12.6%
Total General Appropriation	\$1119.0	\$1070.5	\$1042.7	\$1103.6	5.8%
<u>Funds Appropriated Separately</u>					
Community Development & Housing Grants ¹	\$8.7	\$1.3	\$17.6	\$18.0	2.2%
Street Improvement Fund	5.4	4.9	5.3	4.2	-20.8%
Transportation Fund Revenues	40.8	39.7	27.2	30.6	12.6%
Parking Division Revenues	23.0	18.9	17.6	17.8	1.2%
	77.9	64.8	67.7	70.6	4.3%
Total All Sources	\$1196.9	\$1135.3	\$1110.3	\$1174.2	-2.2%

¹ Excluding CDBG in general appropriations

FY22 BUDGET SUMMARY - ALL FUNDS (in millions)

	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget	% Change FY21-22
<u>General Fund</u>	\$502.7	\$501.8	\$481.6	\$511.5	6.2%
<u>Special Revenue Funds</u>					
Assessment Fund	4.3	4.3	4.4	4.7	6.9%
Convention and Tourism Fund	6.0	6.1	4.7	5.3	10.8%
Public Safety Trust Fund	21.6	22.0	18.3	19.5	6.0%
Neighborhood Parks Fund	7.7	6.6	9.5	9.5	0.0%
Convention and Sport Facility Trust Fund	9.5	8.8	8.1	6.2	-22.7%
Lateral Sewer Fund	2.2	2.3	2.6	2.7	2.6%
Cable Communications Fund	1.0	1.1	1.2	1.0	-12.0%
Port Authority	1.9	2.0	1.5	1.6	9.7%
Riverfront Gaming Fund	6.8	6.2	3.7	6.9	86.9%
Local Use Tax Fund	32.4	34.3	42.5	45.2	6.4%
Other Special Revenue Funds	28.4	31.2	43.8	45.0	2.7%
Economic Development Sales Tax Fund (Prop 1)	3.8	3.8	24.0	19.7	-17.8%
Public Safety Sales Tax (Prop P)	15.8	23.2	25.2	23.6	-6.3%
	141.3	152.0	189.5	191.0	0.7%
<u>Grant Funds</u>					
St. Louis Agency on Training and Employment	8.4	3.8	9.1	5.3	-41.4%
Community Development (excl. separate approp.)	15.1	14.7	6.5	7.2	11.1%
Health and Human Services	24.4	25.0	39.5	40.8	3.3%
Police Department	7.8	7.2	11.1	12.6	13.3%
Other Grants	4.0	2.9	1.1	1.2	4.4%
	59.7	53.7	67.4	67.2	-0.3%
<u>Debt Service Fund</u>	6.8	7.1	7.8	8.2	5.5%
<u>Capital Funds</u>	37.5	36.4	26.7	30.1	12.6%
<u>Construction Fund</u>	0.0	0.0	0.1	0.0	-100.0%
<u>Proposition NS Fund</u>	0.0	0.0	1.5	0.0	-100.0%
<u>Enterprise Funds</u>					
Water Division	49.4	53.4	71.8	79.7	11.1%
Airport Authority	167.1	153.2	173.8	168.7	-3.0%
	216.5	206.6	245.6	248.4	1.1%
<u>Internal Service Funds</u>					
Mail Room	0.6	0.6	0.8	0.9	8.5%
Fuel Services	3.5	3.6	4.1	4.7	14.9%
Employee Benefits Fund	62.0	55.6	84.9	91.3	7.5%
	66.0	59.9	89.8	96.9	7.8%
<u>Other Agency Funds</u>					
Inmate Fund	2.1	0.8	0.4	0.5	21.1%
Total General Appropriation	\$1032.6	\$1018.3	\$1110.4	\$1153.6	3.9%
<u>Funds Appropriated Separately</u>					
Community Development & Housing Grants ¹	\$3.8	\$1.3	\$17.6	\$18.0	2.3%
Street Improvement Fund	5.4	4.9	5.3	4.2	-20.8%
Transportation Fund Revenues	40.8	39.7	27.2	30.6	12.6%
Parking Division Revenues	23.0	18.9	17.6	17.8	1.2%
¹ Excluding CDBG admin. portion	72.9	64.8	67.7	70.6	4.3%
Total All Sources	\$1105.6	\$1083.1	\$1178.1	\$1224.2	3.9%

FY22 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. #	Department	General Fund	Special Funds Revenue	Grant	Enterprise Funds	Total Funds
<u>GENERAL GOVERNMENT</u>						
110	Board of Aldermen	3,844,536	-	-	-	3,844,536
120	Mayor's Office	2,327,022	102,548	-	-	2,429,570
121	St. Louis Agency on Training and Emp.	-	924,644	5,323,285	-	6,247,929
123	Department of Personnel	3,209,996	1,475,616	-	-	11,729,444
	Police Unit	697,832	-	-	-	-
	Employee Pension Trust Fund	-	6,346,000	-	-	-
124	Register	211,205	-	-	-	211,205
126	Civil Rights Enforcement Agency	380,759	-	-	-	380,759
127	Information Tech. Service Agency	8,390,812	213,427	-	-	8,604,239
137	Budget Division	508,052	-	-	-	508,052
139	City Counselor	6,512,160	598,111	851,721	-	13,632,022
	Police Unit	5,169,408	-	-	-	-
	Affirmative Litigation	-	500,622	-	-	-
141	Planing and Urban Design	763,344	3,018,697	849,294	-	4,631,335
142	Comm. Development Administration	-	1,050,000	3,921,197	-	4,971,197
143	Affordable Housing Commission	-	6,510,759	-	-	6,510,759
	Subtotal	32,015,126	20,740,424	10,945,497	-	63,701,047
<u>FINANCE</u>						
160	Comptroller	7,545,752	-	-	81,090	26,420,674
	Economic Development Sales Tax	-	11,524,000	-	-	-
	Gateway Transportation Ctr.	-	1,691,225	-	-	-
	Lateral Sewer Fund	-	36,405	-	-	-
	Tax Increment Financings	-	1,334,608	-	-	-
	Trustee Lease Fund	-	4,043,200	-	-	-
	Grant and Other Funds	-	-	164,394	-	-
162	Municipal Garage	413,722	-	-	-	413,722
163	Microfilm	384,036	-	-	-	384,036
170	Supply Commissioner	867,804	-	-	-	867,804
171	Multigraph	949,635	-	-	-	949,635
172	Mail Room	-	850,330	-	-	850,330
180	Assessor	-	4,747,969	-	-	4,747,969
	Subtotal	10,160,949	24,227,737	164,394	81,090	34,634,170
<u>NON-DEPARTMENTAL</u>						
190	City Wide Accounts	33,058,237	-	-	-	43,664,737
	Convention and Tourism Fund	-	5,260,000	-	-	-
	Riverfront Gaming Fund	-	3,500,000	-	-	-
	Economic Development Sales Tax	-	1,846,500	-	-	-
	Subtotal	33,058,237	10,606,500	-	-	43,664,737
<u>PARKS, RECREATION & FORESTRY</u>						
210	Dir. Parks, Recreation, and Forestry	768,470	10,372,160	-	-	11,140,630
213	Division of Recreation	1,411,501	1,079,570	281,834	-	2,772,905
214	Division of Forestry	8,236,551	310,949	-	-	8,547,500
215	Operation Brightside	-	-	362,174	-	362,174
220	Division of Parks	9,452,927	2,346,259	-	-	11,799,186
225	Soulard Market	280,461	-	-	-	280,461
250	Tower Grove Park	750,000	-	-	-	750,000
	Subtotal	20,899,910	14,108,938	644,008	-	35,652,856
<u>JUDICIAL OFFICES</u>						
311	Circuit Court	10,732,147	-	-	-	10,732,147
312	Circuit Attorney	7,737,954	4,252,610	716,578	-	12,707,142
315	Sheriff	10,714,660	-	-	-	10,714,660
316	City Courts	2,552,689	-	-	-	2,552,689
318	Public Administrator	159,447	321,755	-	-	481,202
320	Probation and Juvenile Detention	18,569,090	415,782	-	-	18,984,872
321	Circuit Drug Court	444,000	-	-	-	444,000
	Subtotal	50,909,987	4,990,147	716,578	-	56,616,712

FY22 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. #	Department	General Fund	Special Funds Revenue	Grant	Enterprise Funds	Total Funds
<u>COUNTY OFFICES</u>						
330	Tax Equalization Board	10,500	-	-	-	10,500
331	License Collector	-	6,226,000	-	-	6,226,000
333	Recorder of Deeds	2,994,936	-	-	-	2,994,936
334	Board of Election Commissioners	3,046,015	-	-	-	3,046,015
335	Medical Examiner	2,884,285	8,400	25,000	-	2,917,685
340	Treasurer	848,795	494,505	-	-	1,343,300
	Subtotal	9,784,531	6,728,905	25,000	-	16,538,436
<u>PUBLIC UTILITIES</u>						
401	Communications Division	-	1,037,966	-	-	1,037,966
415	Water Division	-	-	-	79,662,717	79,662,717
420	Airport Authority	-	-	-	168,663,177	168,663,177
	Subtotal	-	1,037,966	-	248,325,894	249,363,860
<u>STREETS</u>						
510	Director of Streets	1,468,209	40,000	-	-	3,824,942
	Lateral Sewer Fund	-	2,316,733	-	-	-
511	Traffic and Lighting	10,096,048	-	-	-	10,096,048
513	Auto Towing and Storage	2,094,754	-	-	-	2,094,754
514	Street Division	7,637,676	427,286	-	-	8,064,962
	Debris Crew	992,018	-	-	-	992,018
516	Refuse Division	19,971,770	1,037,311	50,000	-	21,059,081
	Trash Task Force	340,000	-	-	-	340,000
520	Port Authority	-	1,623,000	-	-	1,623,000
	Subtotal	42,600,475	5,444,330	50,000	-	48,094,805
<u>PUBLIC SAFETY</u>						
610	Director of Public Safety	801,873	1,463,000	-	-	2,264,873
611	Fire Department	60,348,340	12,356,625	-	-	72,704,965
612	Firefighters' Pension Systems	8,702,574	6,430,000	-	-	15,132,574
616	Excise Commissioner	557,390	-	-	-	557,390
620	Building Commissioner	8,424,715	11,826,537	511,581	-	20,762,833
622	Neighborhood Stabilization	2,714,395	-	154,727	-	2,869,122
625	CEMA	204,467	100,000	151,760	-	456,227
633	Corrections	27,990,931	6,379,771	-	-	34,370,702
635	Civilian Oversight Board	641,026	-	-	-	641,026
650	Police Department	68,969,740	34,063,830	12,632,887	-	180,338,801
	City Marshals	1,472,992	-	-	-	-
	Park Rangers	1,766,460	-	-	-	-
	Budget & Finance	1,010,366	-	-	-	-
	Supply & Uniform	2,040,293	-	-	-	-
	Internal Affairs	891,888	-	-	-	-
	Force Investigation Unit	562,899	-	-	-	-
	Information Technology	8,780,972	-	-	-	-
	Patrol	38,435,731	-	-	-	-
	911 Dispatch	6,900,077	-	-	-	-
	Prisoner Processing	2,810,666	-	-	-	-
651	Police Retirement System	26,388,793	9,164,000	-	-	35,552,793
	Subtotal	270,416,588	81,783,763	13,450,955	-	365,651,306
<u>HEALTH AND HOSPITALS</u>						
700	Director, Health and Hospitals	1,819,999	6,331,477	4,442,478	-	12,593,954
710	Health Commissioner	-	-	-	-	-
711	Communicable Disease Control	-	2,185,045	9,828,129	-	12,013,174
714	Animal Care and Control	-	1,454,087	50,000	-	1,504,087
715	Environmental Health Services	-	1,910,014	90,863	-	2,000,877
719	Family/Community/School Health	-	1,027,924	506,529	-	1,534,453
737	Health Care Trust Fund	-	5,000,000	-	-	5,000,000
	Subtotal	1,819,999	17,908,547	14,917,999	-	34,646,545
<u>HUMAN SERVICES</u>						
800	Director of Human Services	1,558,018	4,334,921	26,267,214	-	32,160,153
	Subtotal	1,558,018	4,334,921	26,267,214	-	32,160,153

FY22 BUDGET SUMMARY - ALL FUNDS BY DEPARTMENT

Dept. #	Department	General Fund	Special Funds Revenue	Grant	Enterprise Funds	Total Funds
<u>BOARD OF PUBLIC SERVICE</u>						
900	President, Board of Public Service	2,738,113	350,000	-	-	3,088,113
903	Facilities Management	13,412,322	-	-	-	17,272,243
	Police Unit	3,859,921	-	-	-	-
910	Equipment Services Division	12,860,898	63,735	-	-	17,992,196
	Police Unit	5,067,563	-	-	-	-
914	Office of Special Events	167,010	-	-	-	167,010
930	Soldier's Memorial	137,390	-	-	-	137,390
	Subtotal	38,243,217	413,735	-	-	38,656,952
CAPITAL IMPROVEMENTS FUND			30,080,295			30,080,295
DEBT SERVICE FUND			8,181,933			8,181,933
INTERNAL SERVICE FUNDS						
	Employee Benefits Fund		91,270,952			91,270,952
	Fuel Services Fund		4,734,600			4,734,600
TOTAL BUDGET		\$511,467,037	\$326,593,693	\$67,181,645	\$248,325,894	\$1,153,649,359

FY22 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
General Fund					
1010 110	Board of Aldermen	3,026,734	3,165,320	3,391,258	3,844,536
1010 120	Mayor's Office	1,974,175	1,960,682	2,185,434	2,327,022
1010 123	Department of Personnel	2,675,274	2,811,330	3,437,478	3,209,996
1010 1230001	Department of Personnel- Police Unit	541,732	458,174	673,917	697,832
1010 124	Register	185,911	183,450	197,665	211,205
1010 126	Civil Rights Enforcement Agency	348,167	375,181	353,446	380,759
1010 127	Information Tech. Services Agency	5,707,405	6,339,937	6,245,353	8,390,812
1010 137	Division of the Budget	451,026	471,292	473,771	508,052
1010 139	City Counselor	6,046,053	6,140,773	6,156,372	6,512,160
1010 1390001	City Counselor- Police Unit	4,932,118	4,767,094	4,928,572	5,169,408
1010 141	PDA	547,214	525,399	-	763,344
1010 160	Comptroller	6,150,115	6,913,498	6,800,467	7,545,752
1010 162	Municipal Garage	329,361	350,185	390,954	413,722
1010 163	Microfilm Section	295,989	298,188	356,507	384,036
1010 170	Supply Commissioner	657,593	769,092	827,208	867,804
1010 171	Multigraph Section	790,085	757,753	876,116	949,635
1010 1710001	Multigraph Section- Police Unit	8,259	-	-	-
1010 190	City Wide Accounts	37,353,401	35,254,588	25,346,288	33,058,237
1010 210	Director, Parks, Recreation & Forestry	660,703	649,926	742,283	768,470
1010 213	Division of Recreation	1,507,916	1,286,108	1,233,586	1,411,501
1010 214	Division of Forestry	7,393,356	7,923,277	7,968,766	8,236,551
1010 220	Division of Parks	8,604,251	7,503,303	8,514,213	9,452,927
1010 225	Soulard Market	214,928	217,489	246,421	280,461
1010 250	Tower Grove Park	725,000	735,000	735,000	750,000
1010 311	Circuit Court (General)	8,949,092	9,265,961	9,788,695	10,732,147
1010 312	Circuit Attorney	7,136,310	7,178,062	6,175,322	7,737,954
1010 315	Sheriff	9,322,554	9,441,088	9,571,715	10,714,660
1010 316	City Courts	2,078,077	2,242,492	2,416,528	2,552,689
1010 318	Public Administrator	143,455	146,183	150,223	159,447
1010 320	Probation Dept. & Juvenile Detention Ctr	15,803,106	16,234,297	17,258,833	18,569,090
1010 321	Circuit Drug Court	288,943	100,572	444,000	444,000
1010 330	Tax Equalization Board	3,783	4,833	10,500	10,500
1010 333	Recorder of Deeds	2,806,205	2,745,069	2,837,006	2,994,936
1010 334	Election and Registration	3,417,678	2,392,496	4,072,617	3,046,015
1010 335	Medical Examiner	2,161,285	2,277,220	2,532,040	2,884,285
1010 340	Treasurer	725,557	731,665	790,158	848,795
1010 510	Director of Streets	1,172,487	1,110,851	1,322,252	1,468,209
1010 511	Traffic and Lighting Division	9,390,682	9,001,186	9,656,830	10,096,048
1010 513	Auto Towing and Storage	2,125,708	1,937,883	1,830,923	2,094,754
1010 514	Street Division	6,882,790	7,455,123	7,137,628	7,637,676
1010 5140001	Street Division- Debris Crew	553,036	778,475	877,092	992,018
1010 516	Refuse Division	18,306,085	17,573,182	19,218,298	19,971,770
1010 5160001	Refuse Division- Trash Task Force	331,618	304,775	340,000	340,000
1010 610	Director of Public Safety	746,753	723,035	742,265	801,873
1010 611	Fire Department	61,816,668	62,627,005	57,596,765	60,348,340
1010 612	Firefighters' Pension Systems	10,006,331	6,004,849	6,799,232	8,702,574
1010 614	Office of Special Events	202,058	-	-	-
1010 616	Excise Commissioner	410,280	479,717	528,571	557,390
1010 620	Building Commissioner	7,783,447	7,975,555	7,873,001	8,424,715
1010 622	Neighborhood Stabilization	2,328,521	2,397,431	2,585,436	2,714,395
1010 625	CEMA	170,571	174,686	193,225	204,467
1010 632	Corrections / MSI	15,040,585	13,798,377	7,841,889	-
1010 633	Corrections	22,917,399	22,656,891	21,556,569	27,990,931
1010 635	Civilian Oversight Board	288,513	271,290	317,160	641,026
1010 650	Police Department	128,689,231	131,469,517	126,182,092	68,969,740
1010 6500001	Police Department- City Marshals	1,177,231	1,258,669	1,405,576	1,472,992
1010 6500002	Police Department- Park Rangers	1,390,184	1,417,139	1,685,032	1,766,460
1010 6500007	Police Department- Budget & Finance	-	-	-	1,010,366
1010 6500008	Police Department- Supply & Uniform	-	-	-	2,040,293
1010 6500009	Police Department- Internal Affairs	-	-	-	891,888
1010 6500010	Police Department- Force Investigative Unit	-	-	-	562,899
1010 6500011	Police Department- Information Technology	-	-	-	8,780,972

FY22 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
1010	6500013	Police Department- Patrol	-	-	-	38,435,731
1010	6500014	Police Department- 911 Dispatch	-	-	-	6,900,077
1010	6500015	Police Department- Prisoner Processing	-	-	-	2,810,666
1010	651	Police Pension Fund	31,134,393	33,368,809	29,026,317	26,388,793
1010	7000010	Director, Health & Hospitals	-	-	864,500	1,819,999
1010	800	Director of Human Services	1,418,346	1,447,146	1,328,460	1,558,018
1010	900	President, Board of Public Service	2,391,308	2,787,375	2,443,480	2,738,113
1010	903	Facilities Management	12,972,209	12,282,090	12,994,320	13,412,322
1010	9030001	Facilities Management- Police Unit	3,340,137	3,223,885	3,663,470	3,859,921
1010	910	Equipment Services Division	11,103,717	11,799,299	12,433,139	12,860,898
1010	9100001	Equipment Services Division- Police Unit	4,494,097	4,586,571	4,762,756	5,067,563
1010	914	Office of Special Events	-	134,011	156,939	167,010
1010	930	Soldier's Memorial Building	127,033	128,798	127,664	137,390
Subtotal			502,674,229	501,790,597	481,619,593	511,467,037

Local Use Tax Fund

1110	139	City Counselor- Affirmative Litigation	-	-	-	500,622
1110	143	Affordable Housing Commission	4,476,649	4,743,207	5,055,218	6,510,759
1110	214	Division of Forestry	67,088	279,662	-	-
1110	516	Refuse Division - Bulky Pick-up	604,306	648,567	722,871	792,263
1110	620	Bldg. Comm. - Housing Conservation	2,303,566	2,354,117	2,332,961	2,505,222
1110	620	Bldg. Comm. - Building Demolition	2,895,875	3,258,764	1,000,000	3,000,000
1110	632	Corrections / MSI	210,000	-	-	-
1110	650	Police Department	9,996,000	11,296,000	20,196,000	15,791,000
1110	700	Director, Health & Hospitals	-	1,494,648	1,915,921	3,021,477
1110	710	Health Commissioner	1,581,797	-	-	-
1110	711	Communicable Disease Control	1,621,444	1,626,308	2,017,205	2,185,045
1110	714	Animal Care and Control	1,159,134	948,864	1,251,979	1,452,087
1110	715	Environmental Health Services	1,405,576	1,519,455	1,612,750	1,910,014
1110	719	Family / Community / School Health	746,642	751,908	907,418	1,027,924
1110	737	Health Care Trust Fund	5,000,000	5,000,000	5,000,000	5,000,000
1110	800	Director of Human Services	346,524	396,824	469,977	1,498,509
Subtotal			32,414,601	34,318,324	42,482,300	45,194,922

Convention and Tourism Fund

1111	160	Convention and Tourism	5,960,000	6,115,000	4,747,000	5,260,000
Subtotal			5,960,000	6,115,000	4,747,000	5,260,000

Convention and Sports Authority Trust Fund

1111	331	Convention & Sports Facility Trust	9,509,055	8,840,080	8,056,000	6,226,000
Subtotal			9,509,055	8,840,080	8,056,000	6,226,000

Assessment Fund

1115	180	Assessor	4,297,835	4,328,386	4,440,843	4,747,969
Subtotal			4,297,835	4,328,386	4,440,843	4,747,969

Special Revenue Funds

1116	1200006	Mayor's Office	56,266	76,284	98,796	102,548
1116	1230000	Dept. of Personnel- Employee Benefits	890,434	1,009,705	1,452,455	1,475,616
1116	1231000	City Employees Pension Trust Fund	8,304,632	7,195,287	6,512,000	6,346,000
1116	127	Information Tech. Services Agency	29,437	29,542	210,191	213,427
1116	139	City Counselor	288,259	277,003	271,993	297,582
1116	1600019	Comptroller-Gateway Transportation	1,425,324	1,355,648	1,675,272	1,691,225
1116	2100001	Director PRF - Round-Up	77,899	133,734	-	580
1116	2100002	Director PRF - Forest Park Fund	1,415,239	34,015	1,348,501	2,200,504
1116	2100003	Director PRF - Forest Park Maint.	269,521	398,402	610,000	610,000
1116	2100006	Director PRF - Lafayette Square Park	121	21,499	33,106	32,441
1116	2140000	Division of Forestry	155,242	162,447	262,627	280,949
1116	2140001	Division of Forestry - Hazardous Tree Removal	-	-	-	30,000
1116	220	Division of Parks- Forest Park Maintenance Fund	159	161	-	-
1116	2200011	Division of Parks- Downtown Vending	2,956	-	-	15,000

FY22 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
1116	3120002	Circuit Attorney (Training Fund)	-	-	3,600	3,600
1116	3120003	Circuit Attorney (Tax Unit)	104,260	138,850	168,142	181,268
1116	3120005	Circuit Attorney (Child Support Unit)	1,540,941	1,382,519	1,761,553	1,857,923
1116	3120007	Circuit Attorney (HUD Unit)	67,411	14,933	-	-
1116	3120009	Circuit Attorney (Dept. of Labor)	50,356	-	-	-
1116	318	Public Administrator	252,762	275,917	299,872	321,755
1116	320	Probation Dept. & Juvenile Detention	352,400	310,182	409,870	415,782
1116	335	Medical Examiner - Indigent Burials	4,795	5,880	7,200	8,400
1116	340	Treasurer	364,978	372,054	530,098	494,505
1116	5100008	Director of Streets	-	-	-	40,000
1116	514	Street Div. - Excavation/Restoration	106,263	68,381	111,425	117,798
1116	516	Refuse Division	155,348	63,473	223,920	245,048
1116	520	Port Administration Division	1,328,005	1,313,211	1,480,000	1,623,000
1116	6110014	Fire Dept. EMS GEMT Program	-	2,439,598	7,500,172	7,495,671
1116	6200001	Bldg. Comm. - Code Enforcement	2,224,776	2,915,917	3,385,261	3,553,222
1116	6200003	Bldg. Comm. - Demolition & Board-Up	1,407,336	1,531,674	1,552,396	1,839,669
1116	6200005	Bldg. Comm. - Vacant Building Registration	92,597	97,424	117,771	124,424
1116	633	Corrections	-	1,809,746	5,566,693	5,873,827
1116	650	Police Dept. - Peace Officer Training	12,277	11,074	50,000	50,000
1116	6500006	Police Dept. Firearms	130,717	(21,658)	250,000	300,000
1116	7000005	Director, Health & Hospitals Violence Prevention	-	-	2,325,000	3,000,000
1116	7000010	Director, Health & Hospitals	302,271	302,638	310,000	310,000
1116	714	Animal Care and Control	-	-	2,000	2,000
1116	715	Environmental Health Services	317	94,929	113,869	-
1116	800	Director of Human Services	299,069	136,250	525,800	120,000
1116	8100001	Director of Human Services	172,584	153,672	-	-
1116	8100002	Director of Human Services	32,735	49,531	-	-
1116	900	President, Board of Public Service	2,203	1,807	772,248	-
1413	160	Tax Increment Financing	962,113	892,355	1,328,135	1,334,608
1218	160	Trustee Lease Fund	4,038,268	4,037,710	4,040,400	4,043,200
Subtotal			26,920,271	29,091,794	45,310,366	46,651,572

Communications Fund

1117	401	Communications Division	977,029	970,274	970,604	976,283
1117	4010002	Communications Division	-	161,383	208,589	61,683
Subtotal			977,029	1,131,657	1,179,193	1,037,966

Lateral Sewer Fund

1118	160	Comptroller - Lateral Sewer Line	22,692	201	34,866	36,405
1118	510	Director of Streets - Lateral Sewer	2,021,296	2,186,379	2,282,798	2,316,733
1118	514	Street Division	158,388	122,591	276,939	309,488
Subtotal			2,202,376	2,309,171	2,594,603	2,662,626

Other Special Revenue Funds - Special Authorizations

1119	139	City Counselor	399,824	428,669	-	-
1119	213	Division of Recreation	35,413	5,448	-	-
1119	214	Division of Forestry	13,866	9,498	-	-
1119	220	Division of Parks	77,324	40,063	-	-
1119	320	Probation Dept. & Juvenile Detention	3,225	-	-	-
1119	334	Election and Registration	245,843	325,794	-	-
1119	401	Communications Division	47,705	15,126	-	-
1119	511	Transportation and Traffic Division	31,449	17,295	-	-
1119	520	Port Administration Division	536,116	639,253	-	-
1119	611	Fire Department	28,958	25,333	-	-

FY22 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
1119	620	Building- Fire Insurance Recovery	-	1,250,914		
1119	632	Corrections/MSI	17,392	22,710	-	-
1119	650	Police Dept. - Police Judgements	1,850,000	1,000,000	-	-
1119	714	Animal Care and Control	49,004	282,056	-	-
1119	930	Soldier's Memorial Building	3,461	1,872	-	-
Subtotal			3,339,580	4,064,031	-	-

Public Safety Fund

1120	139	City Counselor	223,490	217,614	284,929	300,529
1120	312	Circuit Attorney	276,754	332,295	495,339	534,695
1120	650	Police - Public Safety Trust Fund	2,159,000	1,989,709	1,909,000	1,909,000
Subtotal			2,659,244	2,539,618	2,689,268	2,744,224

Riverboat Gaming Fund

1121	190	City Wide - Riverfront Gaming	3,400,000	3,968,519	1,500,000	3,500,000
1121	611	Fire Dept. - Riverfront Gaming	17,063	14,949	30,000	30,000
1121	650	Police Dept. - Riverfront Gaming	3,400,000	2,200,000	2,185,000	3,412,672
Subtotal			6,817,063	6,183,468	3,715,000	6,942,672

Parks and Recreation Special Fund

1122	2100010	Dir. of Parks - 1/8 Cent Sales Tax	2,994,587	2,917,143	3,028,525	3,028,525
1122	2100012	Dir. of Parks- Parks and Rec Center	417,164	388,207	1,277,283	1,199,824
1122	2100014	Dir. of Parks - Neighborhood Parks	1,210,000	1,210,000	1,210,000	1,210,000
1122	2100020	Dir. of Parks - Neighborhood Parks	1,355,672	145,561	1,600,000	1,610,286
1122	2130000	Division of Recreation	2,139	8,314	19,354	19,354
1122	2200010	Parks Division - Barnes/City Trust	1,706,436	1,887,854	2,271,658	2,331,259
1122	9100000	Equipment Services Division	180	185	59,117	63,735
Subtotal			7,686,178	6,557,264	9,465,937	9,462,983

Public Safety Sales Tax Fund

1123	6100000	Public Safety-Crime Prevention	945,254	677,812	1,000,000	1,000,000
1123	6110023	Fire Department	1,065,000	1,150,000	665,000	605,000
1123	6120023	Fire - Public Safety Pension Trust	5,489,971	5,492,132	5,500,000	5,500,000
1123	6500023	Police Department	2,710,000	3,250,000	1,480,000	2,014,822
1123	6500123	Police Department	3,280,000	3,400,000	1,515,000	2,090,175
1123	6510023	Police - Public Safety Pension Trust	5,494,240	5,496,381	5,500,000	5,500,000
Subtotal			18,984,465	19,466,325	15,660,000	16,709,997

Economic Development Sales Tax Fund

1124	1210024	SLATE- Workforce Development	-	748,810	1,484,102	924,644
1124	1410024	Planning & Urban Design	750,000	102,744	3,260,183	3,018,697
1124	1420024	CDA- Neighborhood Stabilization	-	-	1,050,000	1,050,000
1124	1600024	Comptroller- Transit	-	-	11,085,000	11,079,000
1124	1600124	Comptroller- 911 System	-	214,200	300,000	445,000
1124	1900024	Infrastructure Capital	2,095,339	2,038,269	5,248,500	1,846,500
1124	6250024	CEMA- Emergency Management	93,788	83,203	100,000	100,000
1124	6500024	Police Department- Development	-	209,333	-	-
1124	8000024	Director of Human Services	841,981	300,463	1,142,363	923,385
1124	9000024	BPS- Development	1,878	115,433	350,000	350,000
Subtotal			3,782,986	3,812,455	24,020,148	19,737,226

Public Safety Sales Tax Fund (Prop P)

1125	1230650	Department of Personnel- Prop P Police	-	3,410	-	-
1125	2100025	Prop P- Director, Parks, Recreation, Forestry	-	-	480,000	480,000
1125	2131025	Prop P- Division of Recreation	349,167	835,442	1,010,768	1,060,216
1125	3120025	Prop P- Circuit Attorney	808,004	685,494	2,658,476	1,675,124
1125	6100000	Prop P- Youth Employment	275,000	325,000	255,000	463,000
1125	6110025	Prop P- Fire Department	4,209,163	4,699,191	4,220,248	4,225,954
1125	6120025	Prop P- Firefighters' Pension Systems	-	926,303	930,000	930,000
1125	6200025	Prop P- Building Division- Building Demolition	269,876	675,000	1,000,000	804,000

FY22 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund Dept. #	Department	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
1125 6500025	Prop P- Police Department	8,618,621	10,081,837	8,953,000	7,796,161
1125 6500125	Prop P- Police Dept. Cadet Program	688,540	684,999	700,000	700,000
1125 6510025	Prop P- Police Pension Fund	-	3,589,859	3,664,000	3,664,000
1125 8000025	Prop P- Human Services- Social Work	576,568	688,393	1,316,902	1,793,027
	Subtotal	15,794,939	23,194,928	25,188,394	23,591,482
Grant Funds					
1140 312	Circuit Attorney	-	299	-	-
1140 650	Police Department - Misc. Grants	7,252,606	6,868,459	9,931,710	11,417,887
	Subtotal	7,252,606	6,868,758	9,931,710	11,417,887
1142 650	Police Department - Asset Forfeiture	561,922	363,024	1,215,000	1,215,000
	Subtotal	561,922	363,024	1,215,000	1,215,000
1162 121	SLATE	8,391,365	3,793,223	9,098,525	5,323,285
1162 160	Comptroller	43,358	37,998	35,224	26,143
	Subtotal	8,434,723	3,831,221	9,133,749	5,349,428
1164 142	Comm. Development Administration	2,647,499	980,978	695,509	628,006
1164 151	Choice Grants	1,618,713	869,137	-	-
1164 160	Comptroller	-	1,610,328	-	-
1164 620	Bldg. Commissioner	651,033	543,533	137,413	210,286
1164 716	Lead Poisoning Control	43,409	35,327	-	-
	Subtotal	4,960,654	4,039,303	832,922	838,292
1165 126	Civil Rights Enforcement Agency	9,970	12,311	-	-
1165 139	City Counselor	344,557	345,603	775,820	768,195
1165 141	Planning and Urban Design	850,616	882,714	791,884	849,294
1165 142	Comm. Development Administration	7,475,117	7,612,505	2,869,024	3,293,191
1165 160	Comptroller	43,210	30,161	37,945	40,799
1165 213	Division of Recreation	159,476	394,811	275,683	281,834
1165 215	Operation Brightside	306,289	333,977	335,917	362,174
1165 316	City Courts - Problem Properties	14,175	7,280	-	-
1165 320	Probation Dept. & Juvenile Detention Center	161,989	125,262	-	-
1165 620	Building Commissioner	270,251	251,061	291,867	301,295
1165 800	Director of Human Services	316,480	254,995	300,000	500,000
1165 900	President, Board of Public Service	148,270	405,968	-	-
	Subtotal	10,100,400	10,656,648	5,678,140	6,396,782
1166 160	Comptroller - Health Grant Auditing	-	-	86,807	97,452
1166 700	Director, Health & Hospitals	683,424	733,176	4,054,684	4,442,478
1166 710	Health Commissioner	393,466	871,316	-	-
1166 711	Communicable Disease Control	8,618,177	8,596,440	9,625,796	9,828,129
1166 714	Animal Care and Control	-	-	50,000	50,000
1166 715	Environmental Health Services	49,752	52,554	107,961	90,863
1166 719	Family / Community / School Health	259,568	325,863	402,860	506,529
	Subtotal	10,004,387	10,579,349	14,328,108	15,015,451
1167 800	Director of Human Services	14,408,165	14,465,987	25,156,159	25,767,214
	Subtotal	14,408,165	14,465,987	25,156,159	25,767,214
1168 120	Mayor's Office	217,500	82,500	-	-
1168 1260800	CREA- EEOC Contract	320	-	33,383	-
1168 1260900	CREA- HUD Contract	56,497	-	-	-

FY22 BUDGET SUMMARY - ALL DEPARTMENTS BY FUND

Fund	Dept. #	Department	FY19 Actual	FY20 Actual	FY21 Budget	FY22 Budget
1168	1260950	CREA- Housing Program	115,601	123,871	-	-
1168	160	Comptroller	151,750			
1168	214	Division of Forestry	23,751			
1168	312	Circuit Attorney - Domestic Violence	545,804	541,817	669,015	716,578
1168	320	Probation Dept. & Juvenile Det. Cntr.	600,955	505,838	-	-
1168	321	Circuit Drug Court	702,170	464,585	-	-
1168	334	Election and Registration	46,303	33,277	-	-
1168	335	Medical Examiner	-	-	25,000	25,000
1168	516	Refuse Division - Recycling	-	-	50,000	50,000
Subtotal			2,460,651	1,751,888	777,398	791,578
1169	139	City Counselor	-	-	80,034	83,526
1169	312	Circuit Att. (LLEBG/JAG/PSN)	46,592	26,966	-	-
1169	320	Probation Dept. & Juvenile Det. Cntr.	57,410	36,213	-	-
1169	611	Fire Department	965,016	732,619	-	-
1169	622	Neighborhood Stabilization - Grants	304,844	225,617	142,032	154,727
1169	625	City Emergency Management Agency	123,337	136,948	132,562	151,760
Subtotal			1,497,199	1,158,363	354,628	390,013
Subtotal			59,680,707	53,714,541	67,407,814	67,181,645
Construction Funds						
1211	900	President, Board of Public Service	-	-	75,561	-
Subtotal			-	-	75,561	-
Proposition NS Funds						
1222	620	Building Commissioner	-	-	1,474,118	-
Subtotal			-	-	1,474,118	-
Capital Funds						
1217	160	Capital Improv. - Regular Sources	13,243,487	12,264,730	8,399,594	8,678,295
1219	160	Metro Parks - Sales Tax	4,531,000	4,514,000	3,414,000	4,002,000
1220	160	Capital Improv. - Sales Tax	19,700,000	19,612,000	14,889,000	17,400,000
Subtotal			37,474,487	36,390,730	26,702,594	30,080,295
Debt Service Fund						
1311	160	G.O. Debt Service	6,842,258	7,125,069	7,753,500	8,181,933
Subtotal			6,842,258	7,125,069	7,753,500	8,181,933
Enterprise Funds						
1510	415	Water Division	49,435,527	53,361,399	71,779,822	79,743,807
1511	420	City of St. Louis Airport Comm.	167,054,155	153,225,775	173,814,085	168,663,177
Subtotal			216,489,682	206,587,174	245,593,907	248,406,984
Internal Service Funds						
1611	172	Mail Room	576,556	581,568	783,970	850,330
1612	910	Fuel Services Fund	3,476,544	3,625,382	4,121,551	4,734,600
1613	123	Personnel - Employee Benefits	16,283,053	16,785,533	20,892,523	22,250,467
1713	123	Personnel - Employee Benefits	45,695,306	38,863,020	64,012,603	69,020,485
Subtotal			66,031,459	59,855,503	89,810,647	96,855,882
Other Agency Funds						
1730	633	Inmate Fund	2,100,542	843,557	417,619	505,944
Grand Total All Funds			\$1,032,638,986	\$1,018,259,672	\$1,110,404,405	\$1,153,649,359

FY22 BUDGET SOURCES AND USES OF FUNDS SUMMARY (in millions)

Sources and Uses	1010 General Fund	1110 Local Use Tax Fund	1111 Tourism Fund	Conv. & Sports Facility Trust Fund	1115 Assess- ment Fund	1116 Special Funds	1117 Comm. Fund	Lateral Sewer Fund	Public Safety Trust Fund	Gaming Fund	Special Park Funds	Pub Safety Sales Tax Fund 2008	Econ/Dev Sales Tax Fund
Beginning Fund Balance	\$51.700	\$8.038	\$0.496	\$0.000	\$0.310	\$13.947	\$0.053	\$3.353	\$0.715	\$1.047	\$1.741	(\$0.622)	\$48.192
Revenues													
Earnings Tax	177.929	-	-	-	-	-	-	-	-	-	-	-	-
Property Tax	66.729	-	-	-	2.625	-	-	-	-	-	-	-	-
Sales & Use Taxes	47.872	39.430	-	-	-	-	-	-	-	-	4.314	17.408	18.465
Motor Vehicle Sales Tax	3.500	-	-	-	-	-	-	-	-	-	-	-	-
Gasoline Tax	8.200	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Tax	40.308	-	-	-	-	-	-	-	-	-	-	-	-
Franchise (Utilities) Taxes	45.353	-	-	-	-	-	2.500	2.600	-	-	-	-	-
Restaurant Taxes	2.629	-	4.910	-	-	-	-	-	-	-	-	-	-
3.5% Hotel Sales Tax	-	-	-	6.226	-	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
License Fees	12.662	-	-	-	-	-	-	-	2.634	-	-	-	-
Grants / Intergovernmental	11.589	-	-	-	0.415	-	-	-	-	6.050	-	-	-
User Fees, Fines & Other	56.755	-	-	-	0.063	32.839	0.061	-	-	-	0.000	-	-
Transfers In	20.656	-	-	-	1.400	-	-	-	-	-	1.600	-	-
Other Resources	17.300	0.147	-	-	-	-	-	0.040	-	-	2.020	-	0.050
Total Sources of Funds	\$511.482	\$39.577	\$4.910	\$6.226	\$4.503	\$32.839	\$2.561	\$2.640	\$2.634	\$6.050	\$7.934	\$17.408	\$18.515
Appropriations													
Personal Services	376.184	27.639	-	-	4.081	12.465	0.993	0.751	2.714	3.413	2.727	8.976	1.294
Materials & Supplies	15.921	0.316	-	-	0.034	1.071	0.018	0.055	0.005	0.012	0.275	0.000	0.033
Rental & Non Capital Leases	3.601	0.174	-	-	0.103	0.065	0.000	0.052	0.003	0.000	0.011	0.000	0.147
Non Capital Equipment	1.454	0.047	-	-	0.000	0.130	0.004	0.000	0.000	0.000	0.000	0.000	0.020
Capital Assets	2.385	0.000	-	-	0.000	0.324	0.000	0.000	0.000	0.000	0.000	0.000	-
Contractual & Other Services	79.106	17.017	0.105	-	0.529	24.054	0.023	1.804	0.023	0.018	3.422	0.939	18.244
Debt Service	27.856	0.001	-	-	-	3.165	-	-	-	-	3.029	6.795	0.000
Transfers Out :													
Capital Lease Payments	1.960	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers Out	3.000	-	5.155	6.226	-	-	1.350	-	-	3.500	-	-	-
Total Uses of Funds	\$511.467	\$45.195	\$5.260	\$6.226	\$4.748	\$41.274	\$2.388	\$2.663	\$2.744	\$6.943	\$9.463	\$16.710	\$19.737
Retained for Fund Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending Fund Balance	\$511.467	\$2.420	\$0.146	\$0.000	\$0.066	\$5.511	\$0.226	\$3.331	\$0.605	\$0.154	\$0.212	\$0.076	\$46.970

FY22 BUDGET SOURCES AND USES OF FUNDS SUMMARY (in millions)

Sources and Uses	Pub Safety Sales Tax (Prop P)	1140-42 Police Grants	1162 SLATE	1164-65 CDA*	1166-9 Grant Funds	1215 Street Imprv. Fund*	1217-20 Capital Improve- ments Funds	1311 General Ob. Debt Service	1413 Tax Increment Financing	1510 Water Div. Enterprise Fund	1511 Airport Enterprise Fund	1611 Mail Internal Service Fund	1612 ESD Fuel Service Fund	1713-30 Employee Health & Hospital Funds
Beginning Fund Balance	\$4.908	n/a	n/a	n/a	n/a	\$8.391	\$0.054	\$10.347	\$0.000	\$40.875	\$66.765	\$0.000	\$0.000	\$11.872
Revenues														
Property Tax	-	-	-	-	-	-	-	8.182	-	-	-	-	-	-
Sales & Use Taxes	23.035	-	-	-	-	-	23.247	-	-	-	-	-	-	-
Motor Vehicle Sales Tax	-	-	-	-	-	0.940	-	-	-	-	-	-	-	-
Gasoline Tax	-	-	-	-	-	-	0.630	-	-	-	-	-	-	-
Franchise (Utility) Taxes	-	-	-	-	-	4.360	-	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-	-	1.335	-	-	-	-	-
License Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Revenues	-	-	-	-	-	-	-	-	-	43.969	170.835	-	-	-
Grants / Intergovernmental	-	12.633	5.349	7.235	41.964	-	-	-	-	-	-	-	-	-
User Fees, Fines & Other	-	-	-	-	-	-	1.200	-	-	-	-	0.850	4.735	91.777
Transfers In	-	-	-	-	-	-	5.010	-	-	-	-	-	-	-
Other Resources	-	-	-	-	-	-	0.749	-	-	-	-	-	-	-
Total Sources of Funds	\$23.035	\$12.633	\$5.349	\$7.235	\$41.964	\$5.300	\$30.836	\$8.182	\$1.335	\$43.969	\$170.835	\$0.850	\$4.735	\$91.777
Appropriations														
Personal Services	19.587	6.535	1.098	5.857	6.104	1.992	1.300	-	1.110	27.878	44.203	0.418	-	0.180
Materials & Supplies	0.185	0.346	0.048	0.054	0.359	1.828	-	-	0.040	14.040	6.301	0.017	4.637	0.000
Rental & Non Capital Leases	0.045	0.000	0.020	0.228	0.007	0.035	-	-	-	0.349	0.147	0.008	-	0.000
Non Capital Equipment	0.030	0.906	-	0.004	0.034	0.008	-	-	0.025	0.207	0.198	-	0.006	0.000
Capital Assets	0.000	0.819	-	0.019	0.000	0.169	-	-	0.000	2.531	0.633	0.025	0.000	0.000
Contractual & Other Services	3.744	4.027	4.184	1.073	35.461	1.467	11.548	-	0.160	34.140	54.930	0.382	0.092	91.597
Debt Service	-	-	-	-	-	-	17.232	8.182	0.000	0.598	62.245	-	-	-
Transfers Out :														
Capital Lease Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Uses of Funds	\$23.591	\$12.633	\$5.349	\$7.235	\$41.964	\$5.500	\$30.080	\$8.182	\$1.335	\$79.743	\$168.656	\$0.850	\$4.735	\$91.777
Ending Fund Balance	\$4.352	\$0.000	\$0.000	\$0.000	\$0.000	\$8.191	\$0.810	\$10.347	\$0.000	\$5.101	\$68.944	\$0.000	\$0.000	\$11.872

* 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.

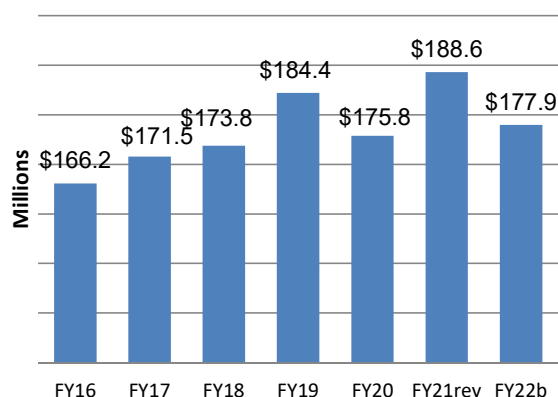
CITY OF ST. LOUIS
GENERAL FUND REVENUE ESTIMATE

Revenue Category	Actual Receipts FY19	Actual Receipts FY20	Revised Estimate FY21	Projected Receipts FY22	Percent Change
Earnings Tax	184,405,968	175,759,726	188,580,000	177,929,000	-5.6%
Sales Taxes	54,468,494	52,976,363	40,577,000	47,872,000	18.0%
Property Tax	62,106,710	64,058,211	65,744,000	66,729,000	1.5%
Payroll Expense Tax	39,592,511	42,360,695	39,226,000	40,308,000	2.8%
Franchise / Utility Taxes:					
Electricity	31,890,669	29,361,785	26,769,000	27,894,000	4.2%
Natural Gas	7,545,914	6,845,545	6,124,000	6,504,000	6.2%
Water	5,029,829	4,710,886	4,382,000	4,187,000	-4.5%
Airport	6,761,984	6,081,474	5,270,000	6,370,000	20.9%
All Other franchise fees	535,347	403,884	398,000	398,000	0.0%
Subtotal	51,763,743	47,403,574	42,943,000	45,353,000	5.6%
Intergovernmental Revenues:					
Gasoline Tax	8,602,434	8,433,169	7,990,000	8,200,000	2.6%
Health Care Payments	5,731,493	5,448,389	4,470,000	5,567,000	24.5%
Inmate Housing Reimbursement	10,438,939	6,257,666	4,150,000	3,800,000	-8.4%
Juvenile Detention Reimbursements	2,015,703	2,002,292	1,914,500	1,972,000	3.0%
Motor Vehicle Sales Tax	3,263,329	3,213,383	3,570,000	3,500,000	-2.0%
Intangible Tax	533,672	976,337	161,000	250,000	55.3%
Subtotal	30,585,570	26,331,236	22,255,500	23,289,000	4.6%
Licenses:					
Graduated Business License	6,746,613	6,041,829	6,500,000	6,400,000	-1.5%
Cigarette Occupational License	1,447,834	1,711,705	1,554,000	1,554,000	0.0%
Sports and Amusement	521,308	1,050,251	370,000	500,000	35.1%
Automobile	1,463,409	1,384,793	1,492,000	1,492,000	0.0%
Parking Garages and Lots	3,385,044	2,787,416	1,533,000	1,951,000	27.3%
Other Licenses	234,563	765,893	656,200	765,900	16.7%
Subtotal	13,798,771	13,741,887	12,105,200	12,662,900	4.6%
Departmental Revenues:					
Fines and Forfeits	2,981,589	2,994,013	1,478,300	2,274,800	53.9%
Building and Occupancy Permits	10,315,099	9,115,112	12,082,200	11,563,200	-4.3%
Departmental User Fees & Other	46,019,665	42,237,308	42,732,090	43,088,100	0.8%
Subtotal	59,316,353	54,346,433	56,292,590	56,926,100	1.1%
Convention and Tourism Taxes:					
Hotel / Motel Gross Receipts ¹	9,509,055	8,840,080	3,186,000	6,226,000	95.4%
Restaurant Gross Receipts - 1 cent ¹	5,795,000	6,115,000	3,242,000	5,155,000	59.0%
Restaurant Gross Receipts - 1/2 cent	3,385,044	3,293,298	1,791,000	2,629,000	46.8%
Subtotal	18,689,099	18,248,378	8,219,000	14,010,000	70.5%
Transfers:					
All other revenues and transfers	6,539,484	5,499,565	4,199,000	2,469,000	-41.2%
Employee Pension Trust transfer	8,304,632	7,195,287	7,902,000	6,635,000	-16.0%
ARPA - Revenue Replacement Funds	0	0	0	17,300,000	
Subtotal	14,844,116	12,694,852	12,101,000	26,404,000	118.2%
TOTAL GENERAL FUND REVENUES	\$529,571,335	\$507,921,355	\$488,043,290	\$511,483,000	4.8%

¹ Transfers from convention and sports facility trust fund and convention and tourism fund respectively

EARNINGS TAX

Earnings Tax Revenues

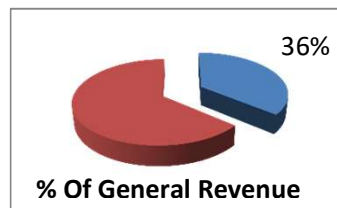


Historical Growth Rates

1 Year	-4.7%
3 Year	0.8%
5 Year	1.8%
10 Year	2.0%
FY21 (rev. est.)	7.3%
FY22 (budget)	-5.6%

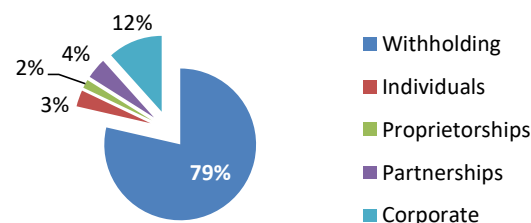
Definition

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.

Earnings Tax By Category



Based on receipts from previous fiscal year.

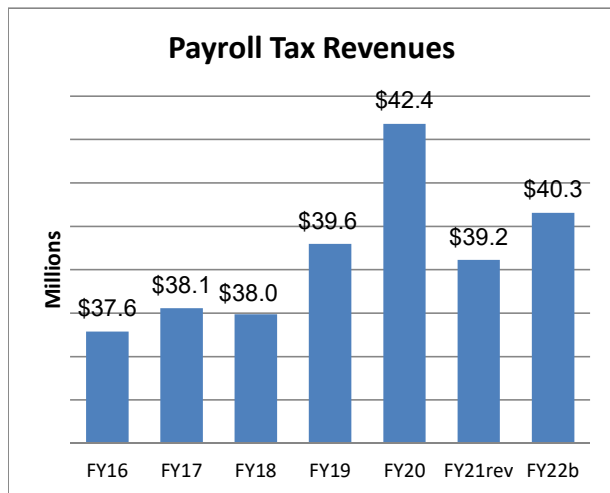
Discussion

The City Earnings tax is the most significant single source of general fund revenue, comprising just over a third of total revenues. Receipts from individual taxpayers comprise just over 80% of total earnings tax revenues, with businesses paying the remaining 20%. 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. The third of these retention votes was held at a special election in April 6, 2021 and retention was successfully passed with a 79% approval rate.

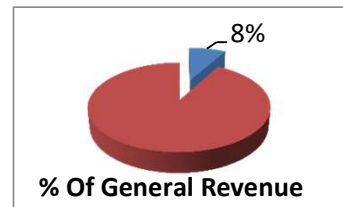
Due to the IRS filing extension in the spring of 2020, FY21 Earnings tax revenues were boosted by approximately \$12.5M in receipts that otherwise would have been received in the prior fiscal year. So while Earnings tax receipts through the fiscal third quarter were up 5%, after adjusting for the deferred receipts, base revenues had declined 4.3% which is a significant decline compared to the previous recession. While reflecting the decline in jobs and payrolls due to the pandemic over the past year, these results were still outperforming budget estimates. With signs that employment is recovering and that the pandemic is waning, it is anticipated that Earnings tax receipts will return to growth in FY22. Year over year receipts however are projected to still show a decline of 5.6% as a result of the deferred returns received in the prior year.

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.

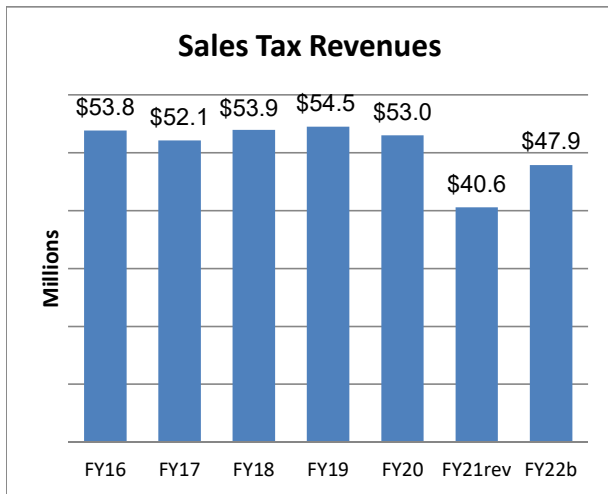
Historical Growth Rates

1 Year	7.0%
3 Year	3.6%
5 Year	2.2%
10 Year	2.5%
FY21 (rev. est.)	-7.4%
FY22 (budget)	2.8%

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. Payroll tax receipts in FY21 had declined 8% through the third quarter of the fiscal year reflecting the greater negative impact that the pandemic has had on payrolls in the private sector. These results trail even those of the last great recession although were on track to exceed budget estimates. As the outlook for payrolls and employment improves, projections for FY22 are projected to increase 2.8% over revised estimates.

SALES TAX



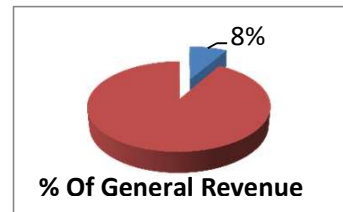
Historical Growth Rates

1 Year	-2.7%
3 Year	0.6%
5 Year	-0.5%
10 Year	1.5%
FY21 (rev. est.)	-23.4%
FY22 (budget)	18.0%

Definition

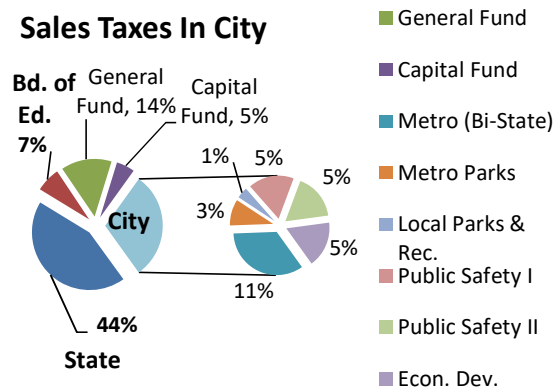
Definition

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.

Sales Taxes In City



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 in years past been the most sensitive to changes in economic conditions. The City does, however, benefit from its role as the region's cultural and entertainment hub, where sporting events, conventions, etc. can have a positive impact on receipts, serving both as a boost during growth periods and a buffer of sorts during downturns. Results in recent years have trended toward the typical long term growth trend of about 1%. FY21 year to date results were

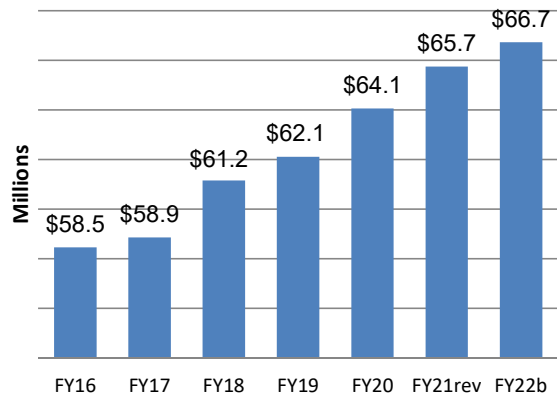
heavily impacted by the decline in sales and particularly tourism activity, falling 26% through the fiscal third quarter. It is anticipated that as the amount of economic and tourism activity begins to recover, sales tax receipts will also rise accordingly. Receipts are projected to increase 18% following the prior years' historic decline.

Sales Tax Rates:	City	Addl. Rates	
General Fund	1.375%	State	4.225%
Capital Fund	0.500%	Bd. Of Education	0.666%
Metro (Bi-State)	1.000%	Subtotal Addl.	4.891%
Metro Parks	0.288%		
Local Parks & Rec.	0.125%	Total Tax Rate in City	9.679%
Public Safety I & II	1.000%		
Econ. Develop.	0.500%		
Subtotal City	4.788%		

** excluding special taxing districts

REAL AND PERSONAL PROPERTY TAXES

Property Tax Revenues



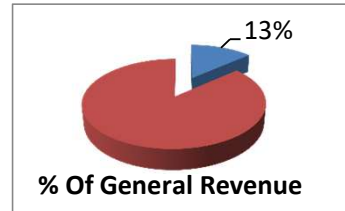
Historical Growth Rates

1 Year	3.1%
3 Year	2.9%
5 Year	2.2%
10 Year	2.0%
FY21 (rev. est.)	2.6%
FY22 (budget)	1.5%

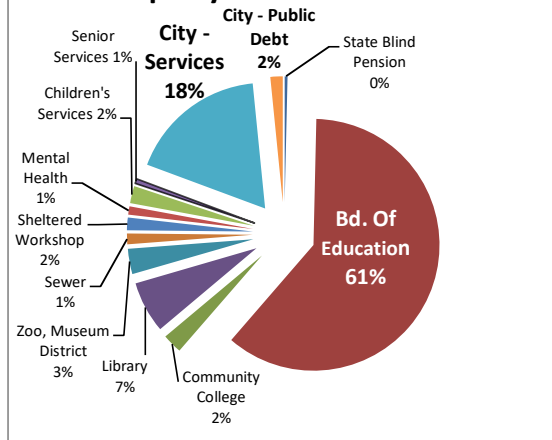
Definition

Definition

A tax levied on the assessed value of all real and personal property. The current tax rate is \$8.42 per \$100 assessed value.



Property Tax Distribution



Discussion

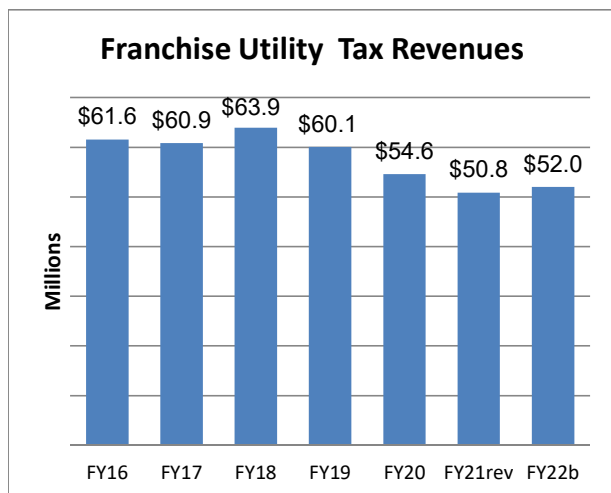
Real and personal property tax revenues are distributed to the following taxing jurisdictions.

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. FYTD growth in receipts for FY21 was at 3.0% with real property up 2.7% while personal property up 4.2%. Receipts for FY22 are projected up by 1.5%.

Property Tax Rate In City:

State Blind Pension	\$0.0300
Bd. Of Education	5.0126
Community College	0.1987
Library	0.5439
Zoo, Museum, Garden District	0.2532
Sewer District	0.1078
Sheltered Workshop	0.1341
Community Mental Health	0.0872
Children's Services Fund	0.1843
Senior Services Fund	0.0488
City - General Purposes	1.4431
City - Public Debt	0.1465
Total Rate	\$8.1902

FRANCHISE UTILITY TAX

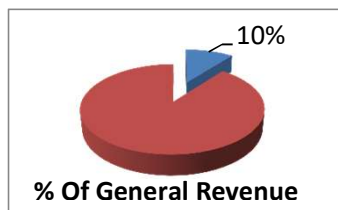


Historical Growth Rates

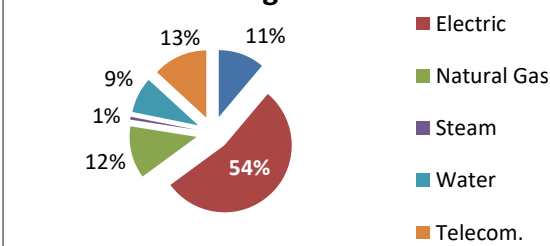
1 Year	-9.1%
3 Year	-3.6%
5 Year	-3.4%
10 Year	-0.9%
FY21 (rev. est.)	-6.9%
FY22 (budget)	2.2%

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.



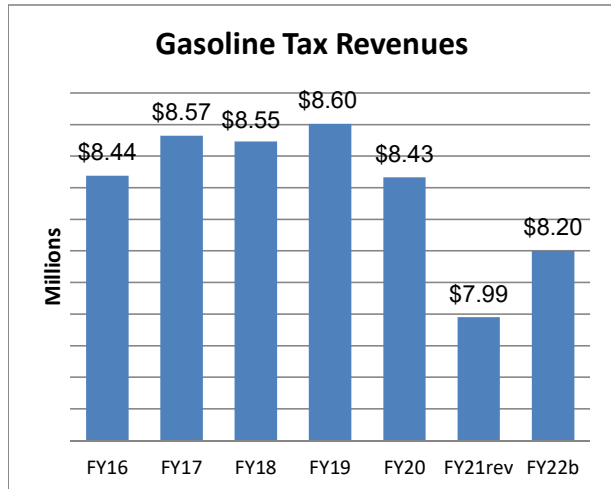
Franchise Tax Categories



Discussion

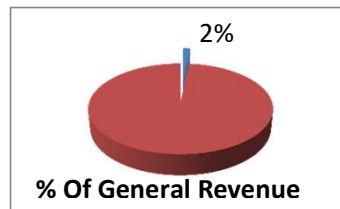
The tax rate for companies supplying natural gas and electricity is 10% of the gross receipts from their commercial customers and 4% of the gross receipts from residential customers. Companies supplying steam and water are taxed at 10% of their gross receipts from all customers. The taxes are passed on to the ultimate consumers. Telecommunications franchise receipts are taxed at a rate of 7.5%. (Telecom receipts are received into general revenue through transfer from a special fund.) Most of the trend in decline in franchise tax revenues in recent years has been in the telecommunications sector as modes of communication continue to change with the industry. Most variations in receipts from year to year can be attributed to either weather conditions (e.g. mild or severe season) or changes in electric or natural gas rates. Although in FY21, the pandemic's significant impact on vacancies in offices and other commercial spaces resulted in a significant decline in franchise utility tax receipts. Electric utility receipts were down nearly 9% fiscal year to date with commercial customer receipts declining nearly 12% while residential receipts were nearly flat. Natural gas utility taxes showed an even more pronounced shift with commercial customer activity declining 13.3% while residential receipts rose 5.4%. Both electric and natural gas utility tax receipts are projected to rise over 4% in FY22 although still remaining below pre-pandemic levels. While telecom franchise tax receipts have continued to decline in FY21, a settlement payment received in the current fiscal year has provided a one-time boost in these receipts. A decline of 5% is projected in FY22 continuing the trend of decline in recent fiscal years as more land lines are eliminated and alternative forms of voice/data communications proliferate. The COVID-19 pandemic had a severe impact on the travel industry and it was anticipated that gross receipts payments from the Airport which were down over 20% from pre-pandemic levels. Receipts are projected to recover somewhat in the coming fiscal year though remain below FY20 totals. Meanwhile gross receipts payments from Water Division revenue which were projected to decline 7% in the current fiscal year are projected to drop 4.5% in FY22.

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.



Historical Growth Rates

1 Year	-2.0%
3 Year	-0.5%
5 Year	0.0%
10 Year	-1.4%
FY21 (rev. est.)	-5.3%
FY22 (budget)	2.6%

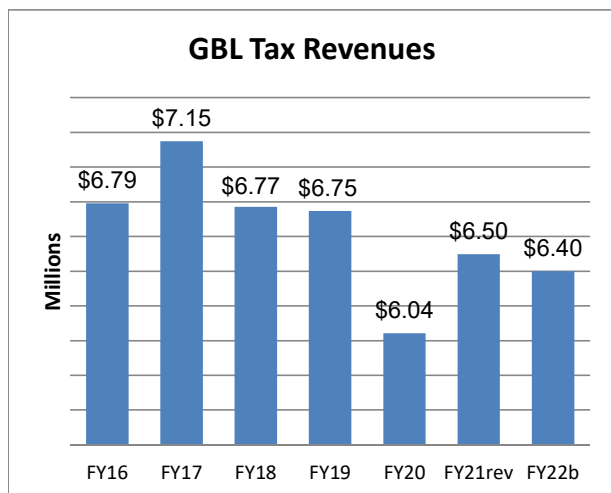
Discussion

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.

Receipts through the third quarter of FY21 had been trending downward by 7.5%. Projections for FY22 assume a gradual recovery in these receipts. Potential adjustments to the distribution formula of these revenues may be pending over the next year as state census calculations are completed.

GRADUATED BUSINESS LICENSE TAX

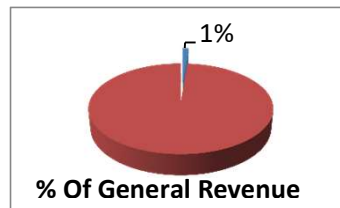


Historical Growth Rates

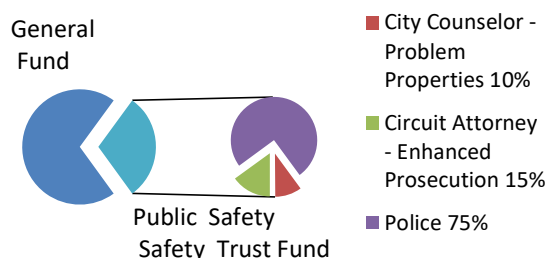
1 Year	-10.4%
3 Year	-5.5%
5 Year	-3.1%
10 Year	-1.8%
FY21 (rev. est.)	7.6%
FY22 (budget)	-1.5%

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)



GBL Receipt Allocations



Discussion

Given the fixed rate structure of the Graduated Business License, any growth from this source of revenue would be due strictly to an increasing number of businesses and employment, which have seen only modest gains in recent years. Most receipts from the GBL are received in the 4th quarter of the fiscal year, making year end projections difficult. FY17 saw a rise in receipts only to be followed by a decline in FY18. Receipts in FY20 had shown a significant decline reflecting both the drop in anticipated business activity as well as the ability to procure licenses during the shutdown in the early weeks of the pandemic. Receipts had increased over 40% through the FY21 fiscal third quarter which included a degree of receipts deferred from the prior year. FY22 assumes a flattening out of receipts from the current fiscal year. FY21. The above graphs does not include the portion of the GBL fee approved by voters in 2006 and allocated to the Public Safety Trust Fund at approximately \$3M per year. The current GBL fee schedule including the Public Safety Trust increment is illustrated below:

No. of Employees	GBL Tax	No. of Employees	GBL Tax
501 or more	\$37,500	41-50	\$4,500
401-500	\$34,500	31-40	\$3,000
301-400	\$30,000	21-30	\$2,250
201-300	\$25,500	11-20	\$1,500
151-200	\$20,250	6-10	\$675
101-150	\$15,000	3-5	\$325
76-100	\$11,250	2 or fewer	\$200
51-75	\$7,500		

CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE

Revenue Category	Actual Receipts FY19	Actual Receipts FY20	Revised Estimate FY21	Projected Receipts FY22	Percent Change
SPECIAL AND OTHER FUND REVENUES:					
Local Use Tax Fund					
Local Use Tax	36,710,242	38,337,518	41,500,000	39,430,000	-5.0%
Interest & Misc.	34,759	58,979	402,000	147,000	-63.4%
	36,745,001	38,396,497	41,902,000	39,577,000	-5.5%
Convention and Tourism Fund					
Restaurant Gross Receipts Tax (1%)	6,528,034	6,334,727	3,498,000	5,135,000	46.8%
License Commission	-280,287	-278,001	-153,000	-225,000	47.1%
	6,247,747	6,056,726	3,345,000	4,910,000	46.8%
Convention and Sports Facility Fund					
Hotel and Motel Sales Tax (3.5%)	9,825,253	9,134,374	3,285,000	6,419,000	95.4%
License Commission	-316,198	-294,294	-99,000	-193,000	94.9%
	9,509,055	8,840,080	3,186,000	6,226,000	95.4%
Assessment Fund					
Real Estate Tax	2,428,707	2,595,384	2,540,000	2,625,000	3.3%
State Reimbursements	415,050	415,881	415,900	415,900	0.0%
Other	87,575	79,493	65,000	65,000	0.0%
General Fund Subsidy	1,550,000	1,500,000	1,225,000	1,400,000	14.3%
	4,481,332	4,590,758	4,245,900	4,505,900	6.1%
Miscellaneous Special Funds (1116)					
Mayor's Office Special Fund	0	95,832	101,000	101,000	0.0%
City Employee Benefits Administration	199,324	652,796	813,000	850,000	4.6%
City Employee Pension Trust Fund	8,304,170	7,195,287	7,902,000	6,635,000	-16.0%
Information Technology Services	29,166	26,730	3,000	3,000	0.0%
Gateway Transportation Fund	1,229,534	807,568	1,224,500	1,222,500	-0.2%
Forest Park Funds	1,905,504	1,444,289	1,141,200	1,150,500	0.8%
Lafayette Square Park Fund	13,549	9,670	4,800	4,800	0.0%
Forestry Division - Tree Removal	14,086	26,377	15,400	30,000	94.8%
Forestry Division - Forest Park	165,485	161,272	165,000	165,000	0.0%
Downtown Vending Parks Fund	7,495	7,000	0	0	0.0%
Circuit Court - Courthouse Rest. Funds	1,169,002	1,070,566	854,000	1,070,000	25.3%
Circuit Attorney - Child Support Unit	1,509,542	1,418,426	1,500,000	1,500,000	0.0%
Circuit Attorney - Misc. Special Funds	242,152	192,059	170,600	170,600	0.0%
City Courts - Courthouse Rest. Funds	75,451	66,917	29,000	44,000	51.7%
Public Administrator	132,142	171,915	112,100	112,100	0.0%
Children Service Fund - Juvenile Crts	310,428	358,490	378,000	350,000	-7.4%
Medical Examiner - Indigent Burials	17,660	3,570	16,000	16,000	0.0%
Treasurer's Office of Financial Emp.	376,991	394,649	400,000	400,000	0.0%
Street Excavation Fund	94,361	86,837	68,000	60,000	-11.8%
Dir. Of Streets - Micro Mobility	0	41,500	15,000	25,000	66.7%

CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE

Revenue Category	Actual Receipts FY19	Actual Receipts FY20	Revised Estimate FY21	Projected Receipts FY22	Percent Change
Metro Trash Service Fund	166,666	166,667	200,000	200,000	0.0%
Port Authority	1,101,093	1,178,968	1,350,000	1,623,000	20.2%
Fire Dept. - EMS GEMT Program	0	6,676,646	7,500,000	7,500,000	0.0%
Building Commissioner - Lead Remed.	1,509,211	1,479,239	2,333,000	2,167,000	-7.1%
Building Commissioner - Bldg. Demo.	1,943,197	1,849,812	2,449,600	2,276,100	-7.1%
Vacant Building Initiative Fund	101,155	141,083	99,700	99,700	0.0%
CJC - Facility Improvements	1,956,904	5,409,594	4,667,000	4,667,000	0.0%
Police Officer Training & Other	31,865	28,053	11,850	25,700	116.9%
Dir. Of Health - Equitable Relief - Utilities	306,120	254,351	250,000	250,000	0.0%
Animal Care - Neuter Assistance	576	2,205	2,000	2,000	0.0%
Air Pollution Compliance	0	23,475	44,900	44,900	0.0%
Human Svcs. - Medicaid / Sr. Svcs	263,000	253,250	0	0	0.0%
Battered Persons / Domestic Viol. Funds	69,064	59,519	59,300	61,700	4.0%
BPS - City Hall Round-Up Fund	11,000	9,433	12,000	12,000	0.0%
	23,255,893	31,764,045	33,891,950	32,838,600	-3.1%
Communications Fund					
Cable Television Gross Receipts Tax	2,696,152	2,526,373	2,443,000	2,500,000	2.3%
Rental Payments - Wireless Facilities	124,500	156,000	0	61,000	100.0%
	2,820,652	2,682,373	2,443,000	2,561,000	4.8%
Lateral Sewer Fund					
Tax receipts and interest	2,652,657	2,526,373	2,600,000	2,600,000	0.0%
Interest	0	0	0	0	0.0%
Surplus Commissions	39,882	50,264	40,000	40,000	0.0%
	2,692,539	2,576,637	2,640,000	2,640,000	0.0%
Public Safety Trust Fund					
Graduated Business License Tax	2,885,232	2,547,486	2,675,000	2,634,000	-1.5%
	2,885,232	2,547,486	2,675,000	2,634,000	-1.5%
Riverfront Gaming Revenues					
Adjusted Gross Receipts Tax (2.1%)	3,431,550	2,591,708	3,036,000	2,825,000	-6.9%
Admissions Tax (\$1)	4,164,366	2,953,782	2,480,000	3,225,000	30.0%
Interest & Misc.	0	0	0	0	0.0%
	7,595,916	5,545,490	5,516,000	6,050,000	9.7%
Local Parks Funds					
1/8 Cent Sales Tax	4,906,652	4,773,335	3,656,000	4,314,000	18.0%
Neighborhood Parks Fund (Gen Fund Trn	1,600,000	1,600,000	1,600,000	1,600,000	0.0%
BJC / City Trust Fund	2,030,900	2,026,713	2,020,000	2,020,000	0.0%
Miscellaneous Recreation Fees	8,370	6,065	0	0	0.0%
	8,545,922	8,406,113	7,276,000	7,934,000	9.0%

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

Revenue Category	Actual Receipts FY19	Actual Receipts FY20	Revised Estimate FY21	Projected Receipts FY22	Percent Change
Public Safety Sales Tax Fund					
1/2 Cent Public Safety Sales Tax	19,688,363	19,131,045	14,755,000	17,408,000	18.0%
	19,688,363	19,131,045	14,755,000	17,408,000	18.0%
Economic Development Sales Tax Fund					
1/2 Cent Sales Tax	20,896,412	20,382,687	15,650,000	18,465,000	18.0%
Interest & Misc.	0	77,722	150,000	50,000	-66.7%
	20,896,412	20,460,409	15,800,000	18,515,000	17.2%
Public Safety Sales and Use Tax (Prop P)					
1/2 Cent Sales Tax	20,674,879	20,376,729	15,650,000	18,465,000	18.0%
Local Use Tax	4,279,309	4,466,737	4,840,000	4,600,000	-5.0%
	24,954,188	24,843,466	20,490,000	23,065,000	12.6%
Government Grant Fund Revenues					
St. Louis Agency on Training & Employment	10,466,165	4,104,527	9,803,000	10,093,000	3.0%
Community Dev. - (excl. separate. apprc	10,122,616	8,593,483	6,272,000	6,500,000	3.6%
Police Department Grants	6,455,002	7,208,381	7,226,000	8,515,000	17.8%
Police Asset Forfeiture	325,711	764,097	767,000	1,230,000	60.4%
Other Government Grants	28,522,639	29,899,234	40,394,000	41,623,000	3.0%
	55,892,133	50,569,722	64,462,000	67,961,000	5.4%
Capital Improvements Funds					
1/2 Cent Sales Tax	19,780,273	19,258,069	14,755,000	17,400,000	17.9%
Metro Parks Sales Tax - 1/10	1,814,844	1,740,774	1,357,000	1,601,000	18.0%
Metro Parks Sales Tax - 3/16	2,880,511	2,796,248	2,036,000	2,401,000	17.9%
Economic Dev. Sales Tax - 10%	2,095,339	2,038,269	1,580,000	1,845,000	16.8%
Gasoline Tax	630,000	630,000	630,000	630,000	0.0%
Previous Year Surplus / (Deficits)	0	3,229	-522,000	0	-100.0%
Prev. Year 1/2 Gen Fund Oper Bal	936,700	11,519,841	0	400,000	100.0%
Refuse Garage Rent / Muni Garage Rev.	775,849	678,195	749,000	749,000	0.0%
Sale Of City Assets & Other	39,532	770,270	705,000	0	0.0%
Transfers - General and Other Funds	7,988,984	4,395,760	2,000,000	3,960,000	98.0%
City Courts - Courthouse Restoration	75,451	66,918	21,000	54,000	157.1%
Circuit Crt - Restoration Funds	1,169,002	1,070,566	856,000	1,046,000	22.2%
CVC Reimbursements	162,724	162,724	0	0	0.0%
Interest & Misc.		106,824	0	0	0.0%
	38,349,209	45,237,686	24,167,000	30,086,000	24.5%
Debt Service Fund					
Property Taxes	6,986,682	7,766,907	7,755,000	8,185,000	5.5%
Fund Balance	0	0	0	0	0.0%
	6,986,682	7,766,907	7,755,000	8,185,000	5.5%

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

Revenue Category	Actual Receipts FY19	Actual Receipts FY20	Revised Estimate FY21	Projected Receipts FY22	Percent Change
Tax Increment Financing	962,113	892,355	1,330,000	1,335,000	0.4%
Trustee Lease Fund - Interest & DSR Earning	4,038,268	4,037,710	4,040,000	4,045,000	0.1%
Mail Services Internal Service Fund	564,723	580,183	795,000	795,000	0.0%
Equipment Services Fuel Internal Services Fu	3,170,527	3,242,834	4,205,000	4,735,000	12.6%
Employee Benefits Funds	60,620,054	62,047,082	84,905,000	91,271,000	7.5%
Subtotal Special & Other Fund Revenue	340,901,961	350,215,604	349,824,850	377,277,500	7.8%

ENTERPRISE FUND REVENUES:

Water Division					
Net Sales of Water	51,482,275	49,078,741	42,882,700	41,100,100	-4.2%
All Other Income	3,242,412	4,077,677	2,963,500	2,869,500	-3.2%
	54,724,687	53,156,418	45,846,200	43,969,600	-4.1%
Lambert St. Louis Airport					
Landing Fees	60,583,048	52,239,171	39,625,913	52,100,000	31.5%
Rents	31,784,319	23,701,068	24,047,256	22,500,000	-6.4%
Utilities and Charges	1,296,499	1,323,581	1,077,888	1,227,395	13.9%
Concessions	30,250,916	27,795,468	22,484,395	23,000,000	2.3%
Rate Mitigation Proceeds	13,728,000	13,728,000	13,728,000	13,728,000	0.0%
Interest	3,029,294	2,598,704	1,644,626	2,400,000	45.9%
Parking and Miscellaneous	23,587,940	14,634,119	7,762,894	14,088,334	81.5%
Pledged PFC Revenues	29,539,295	23,150,486	8,778,470	26,544,759	202.4%
CARES Act Funds	0	0	39,805,078	15,246,455	-61.7%
	193,799,311	159,170,597	158,954,520	170,834,943	7.5%
Subtotal Enterprise Funds	248,523,998	212,327,015	204,800,720	214,804,543	4.9%
Total Special and Enterprise Revenues	\$589,425,959	\$562,542,619	\$554,625,570	\$592,082,043	6.8%

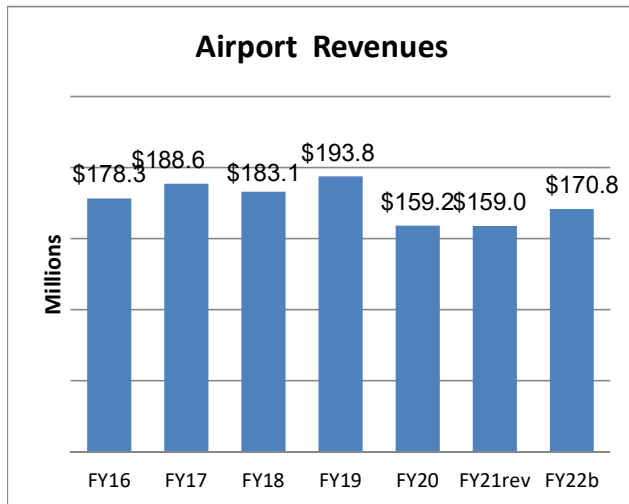
Revenues Appropriated Separately:

Street Improvement Fund					
Motor Vehicle Sales Tax	917,776	875,001	940,000	954,000	1.5%
Franchise (Utility) Taxes	4,468,219	4,063,082	4,360,000	3,246,000	-25.6%
Interest	0	0	0	0	
	5,385,995	4,938,083	5,300,000	4,200,000	-20.8%
CARES Act - 2020	0	37,510,683	0	0	

CITY OF ST. LOUIS
SPECIAL AND OTHER FUNDS REVENUE ESTIMATE

Revenue Category	Actual Receipts FY19	Actual Receipts FY20	Revised Estimate FY21	Projected Receipts FY22	Percent Change
	0	37,510,683	0	0	
Community Dev. Block Grants / HUD	8,723,803	7,424,305	17,597,045	17,989,035	2.2%
(excluding appropriations listed above)	8,723,803	7,424,305	17,597,045	17,989,035	
Total All Special and Other Funds	\$603,535,757	\$612,415,690	\$577,522,615	\$614,271,078	6.4%
Transportation Fund	40,779,993	39,694,665	27,214,000	30,633,000	12.6%
Parking Division Fund	22,967,655	18,882,395	17,560,584	17,773,082	1.2%
Total All Special and Other Funds	\$667,283,405	\$633,482,067	\$622,297,199	\$662,677,160	6.5%

AIRPORT AUTHORITY (St. Louis Lambert International Airport)

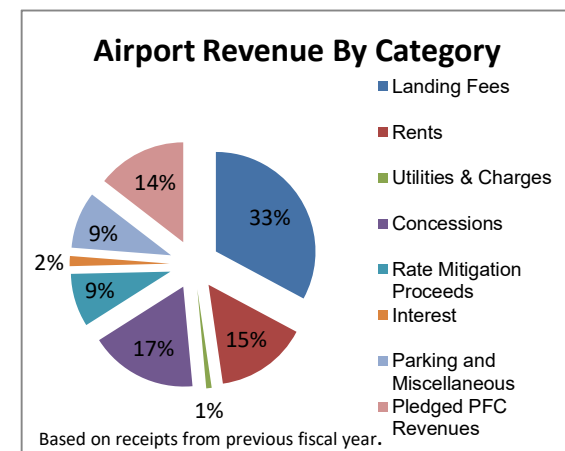
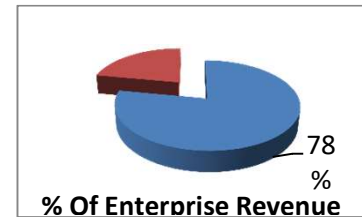


Historical Growth Rates

1 Year	-17.9%
3 Year	-5.5%
5 Year	-2.5%
10 Year	-0.3%
FY21 (rev. est.)	-0.1%
FY22 (budget)	7.5%

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.



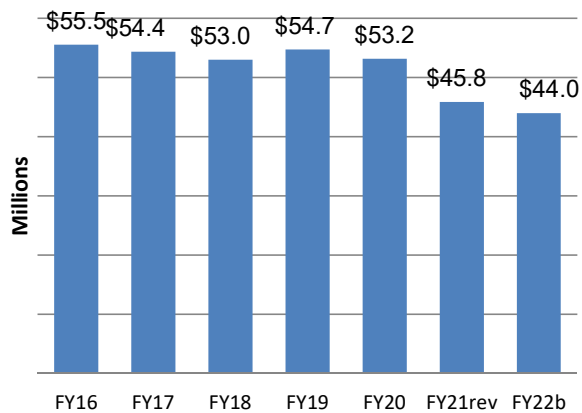
Discussion

St. Louis Lambert 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 Choice One, Alaska Airlines, American, Cape Air, Delta, FedEx, Frontier, Southwest, Spirit, UPS, and United. The Airport also receives revenues from concessions that operate on Airport property. Concession fee revenue includes vendor fees from food & beverage sales, gift shops, coin devices, ground transportation, public parking, car rentals, space rental, in-flight catering, etc. Other miscellaneous revenues include non-signatory airline fees, cargo, hangar, tenant improvement surcharges.

The global pandemic took its toll on aircraft and passenger traffic in 2020. Total aircraft departures were down 36% while passenger traffic dropped to just over 6.3 million passengers, a 60% decrease from 2019. Counter to these negative trends, the volume of air cargo traffic by weight rose by nearly 26 million pounds to a total of nearly 185 million pounds which was an increase of 16.5% from the prior year. Current FY21 revenue estimates project a decline of over 38% in base revenues to be offset in part by \$39.8M in CARES Act funds bringing the net decline to about 18% from FY19 pre-pandemic levels. FY22 estimates assume an ongoing recovery in passenger and airline traffic with base revenues approximately 20% below FY19 levels and supplemented by \$15.2M in CARES Act funds resulting in a net 7.5% increase in revenue over FY21.

WATER DIVISION

Water Division Revenues

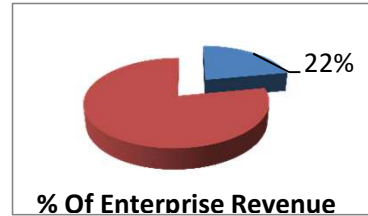


Historical Growth Rates

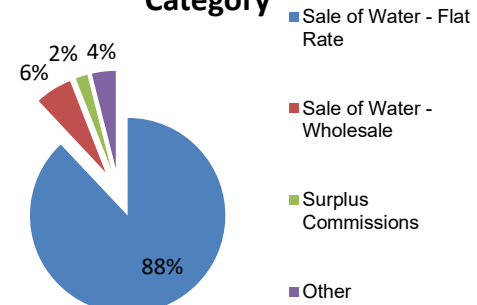
1 Year	-2.9%
3 Year	-0.7%
5 Year	0.1%
10 Year	0.8%
FY21 (rev. est.)	-13.8%
FY22 (budget)	-4.1%

Definition

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



Water Division Revenue By Category



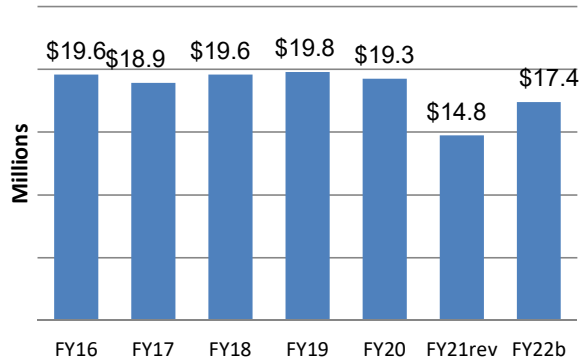
Based on receipts from previous fiscal year.

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. The overall volume of water sales has seen slight declines in recent years and overall was projected a significant drop of over 13% in FY21. The decline is projected to continue at a more moderate pace of 4.1% in FY22.

1/2 CENT CAPITAL SALES TAX

1/2 Cent Capital Sales Tax Revenues



Historical Growth Rates

1 Year	-2.6%
3 Year	0.6%
5 Year	-0.5%
10 Year	1.7%
FY21 (rev. est.)	-23.4%
FY22 (budget)	17.9%

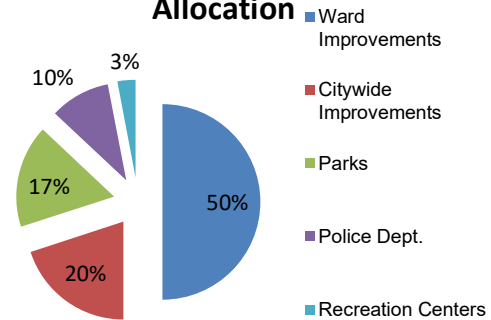
Definition

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.



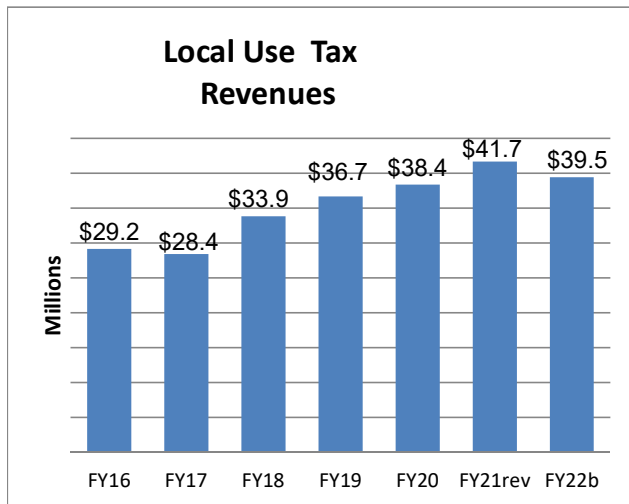
1/2 Cent Capital Sales Tax Allocation



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 above pie chart. The Capital Budget is also supplemented with other sales tax revenues including portions of the 1/10 cent and 3/16 cent sales taxes dedicated to regional and metro parks as well as a 10% portion of the economic development sales tax. The long term growth rate of the sales tax has typically remained in the 1% range. With revenues through the third quarter of FY21 down 26%, the budget assumes a scenario where sales activity will be down 20% at the start of the fiscal year with a gradual recovery as the fiscal year progresses. Receipts however are projected to increase 18% in FY22 which is still below pre-pandemic levels.

LOCAL USE TAX



Historical Growth Rates

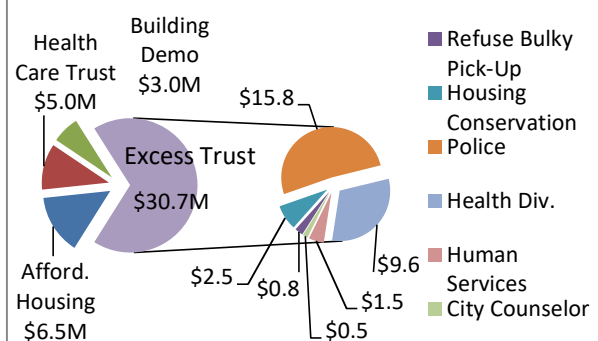
1 Year	4.6%
3 Year	10.5%
5 Year	4.9%
10 Year	4.2%
FY21 (rev. est.)	8.6%
FY22 (budget)	-5.4%

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, direct market and certain on-line sales. The use tax rate is equal to the total local sales tax rate imposed by the City. Following the 1/2 cent sales tax increase for Economic Development that became effective 10/1/17 and the 1/2 cent sales tax for Public Safety that became effective 4/1/18, the Local Use Tax rate is now 4.788%.

(Note the portion of the rate derived from the new Pub. Safety sales tax is deposited into a special sales tax fund rather than the Use Tax fund.)

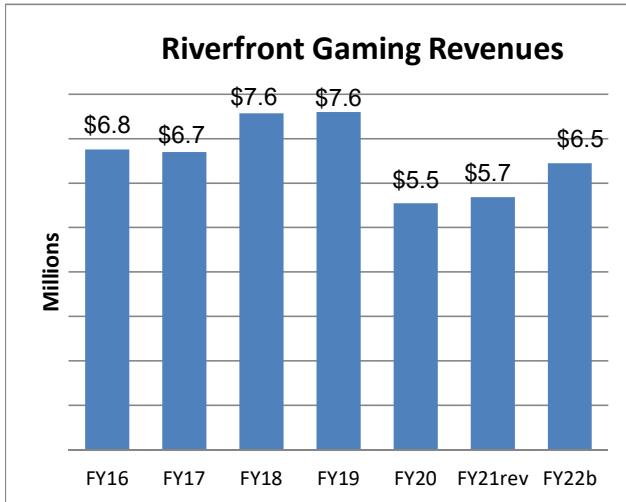
Local Use Tax Fund Allocations



Discussion

City voters approved the current Local Use Tax in November, 2002. The local use tax rate has increased with each increase in the sales tax rate since that time. Paid mostly by business, local use tax receipts had shown modest increases in base receipts due mostly to increases in the rates. A portion of the local use tax associated with a 1/2 cent sales tax allocated to public safety in 2017 is not included in these totals but allocated to a special fund. In recent years, Local use tax receipts have been rising as more on-line retailers have begun collecting and remitting the tax. This pace accelerated in the previous fiscal year with the onset of the pandemic and more of the public was shopping from home. Receipts through the fiscal third quarter of FY21 had risen by over 23%. Year over year comparisons are not expected to be as strong in the fourth quarter due to a surge in receipts that was recorded in May and June of the prior year. FY21 receipts are anticipated to finish up nearly 9%. Projections for a pullback in FY22 reflect an anticipated return to previous spending patterns. Pending legislation to expand the use tax base to all on-line retailers ("Wayfair legislation") could further increase these receipts in the coming fiscal years.

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.

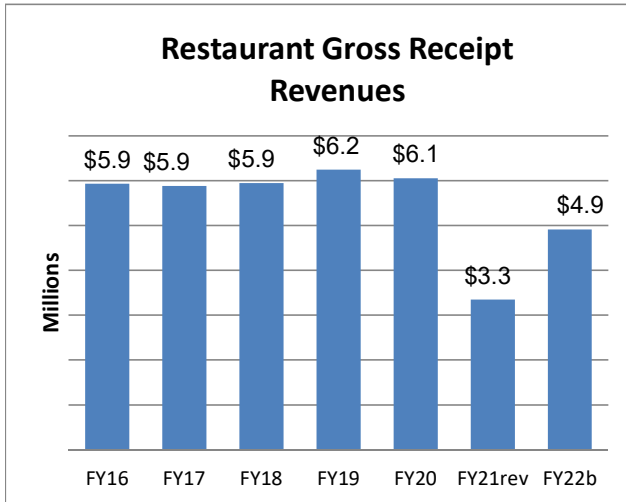
Historical Growth Rates

1 Year	-27.0%
3 Year	-6.1%
5 Year	-4.6%
10 Year	-8.2%
FY21 (rev. est.)	2.5%
FY22 (budget)	13.5%

Discussion

The Casino operating in the City is known as Lumiere Place and has been operating as a gaming facility on Laclede's Landing since December, 2007. The state of Missouri imposes a tax of 21% on the adjusted gross receipts (AGR) of gaming facilities of which the City as the local "port city" receives a 10% share, or 2.1% of AGR. In addition, the City also receives \$1 of the state imposed \$2 head tax on the number of casino admissions. The opening of the River City casino in south St. Louis County in March, 2010 had drawn some business from the existing Lumiere operation in the City. As part of the development agreement of this second casino, the casino operator began making annual payments to the City of \$1M. Beginning in FY14, these revenues were being allocated directly to subsidize joint economic development efforts of St. Louis City and County. Gaming receipts had shown modest increases in the last couple of fiscal years through FY19.. Upon the onset of the pandemic, operations were closed for two full months affecting receipts in the third quarter of FY20. Receipts through the third quarter of FY21 were about 25% below the previous years totals with results slowly trending upward in recent months. It is anticipated that as the pandemic wanes results should continue to improve. FY22 estimates assume this growth however total revenues are projected still to be below pre-pandemic levels.

RESTAURANT GROSS RECEIPTS TAX



Definition

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

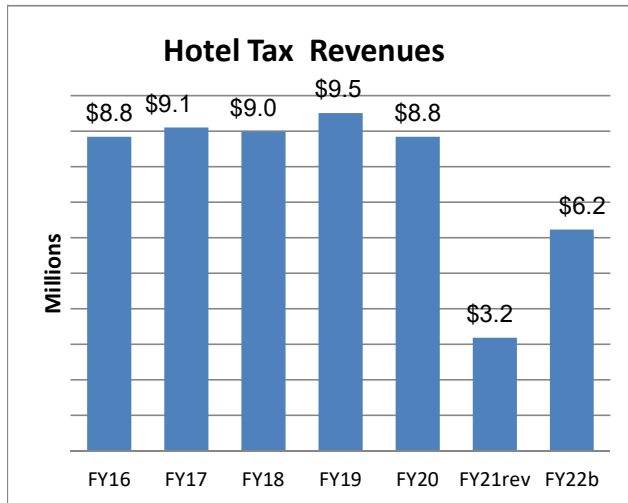
Historical Growth Rates

1 Year	-3.1%
3 Year	1.0%
5 Year	1.2%
10 Year	3.2%
FY21 (rev. est.)	-44.8%
FY22 (budget)	46.8%

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. During the pandemic, significant restrictions were placed on sit-in dining with business limited to delivery and take-out service for a good part of the year. These restrictions have been gradually lifting as the months passed. Revenues from restaurant gross receipts were down nearly 50% through the end of the fiscal third quarter of FY21 which was slightly better than original budget estimates. It is anticipated that as the pandemic eases and more restrictions are lifted revenues should begin to recover. FY22 receipts assume a gradual recovery with each passing quarter and increase over 46% for the fiscal

HOTEL / MOTEL SALES TAX



Definition

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

Historical Growth Rates	
1 Year	-7.0%
3 Year	-1.0%
5 Year	0.9%
10 Year	3.5%
FY21 (rev. est.)	-64.0%
FY22 (budget)	95.4%

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.

The hotel industry has been one of the hardest hit by the COVID19 outbreak with reported occupancies reaching the single digits with many facilities temporarily having to close their doors. Receipts through the third quarter of FY21 had declined 74%. Estimates going forward assume a gradual rate of recovery with each passing quarter although it is projected to take at least a couple of years or more for revenue to once again to reach pre-pandemic levels.



FINANCIAL AND BUDGETARY POLICIES

CITY VISION AND PROGRAM VISIONS

CITY OF ST. LOUIS, MISSOURI

FINANCIAL AND BUDGETARY POLICIES

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.

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

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

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) Debt financing 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 General Obligation 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

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.

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

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

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) 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.
- 7) 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

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 FY2022 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.

DEPARTMENT	<i>Safe Neighborhoods</i>	<i>Attractive Parks & Recreation</i>	<i>Affordable Housing / Desirable Neighborhoods</i>	<i>Efficient Transportation & Utilities</i>	<i>Citizenry of Good Health & Well Being</i>	<i>Vibrant and Diverse Economy</i>	<i>Efficient & 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