FENTON
CITY OF PARKS
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City of Fenton, Missouri

Approved Budget

Fiscal Year 2010

CITY OF FENTON, MISSOURI
2010 APPROVED BUDGET
TABLE OF CONTENTS

	Page Number
Budget Message	1
Budget Overview	7
Budget Process	8
Budget Calendar	11
List of Elected and Appointed Officials	12
General Fund Overview	13
General Fund – 5 Year Forecast	17
General Fund Revenues	19
General Fund – Individual Department Budgets	
City Administration	31
Board of Aldermen	33
City Clerk	35
Human Resources	37
Municipal Court	39
Finance	41
Information Services	43
Capital Projects	45
Community Development	47
Police Services	49
Public Works	51

CITY OF FENTON, MISSOURI
2010 APPROVED BUDGET
TABLE OF CONTENTS

	Page Number
Storm Water/Parks Fund Overview	55
Storm Water Parks Fund – 5 Year Forecast	61
Storm Water/Parks Fund Revenues	63
Storm Water/Parks Fund – Individual Department Budgets	
Debt Service Payments	71
Capital Projects	75
Parks and Recreation	77
RiverChase	81
RiverChase Building Reserve Account	85
Special Events	87
Storm Water Maintenance	89
Gravois Bluffs TIF Fund	91
Fenton Crossing TIF Fund	101
City Pay Ranges 2009/2010	111
Budget Glossary	115

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BUDGET MESSAGE

December 14, 2009

Mayor, Board of Aldermen, and the Citizens of the City of Fenton:

Herein is presented the City of Fenton proposed budget for fiscal year 2010, prepared in accordance with Section 200 of the Financial Policies Manual that was adopted by the Board on March 20, 2006 with Ordinance # 2791. In accordance with that manual, the budget for fiscal year 2010 meets the following guidelines:

1. To begin the budget process, the Board of Aldermen adopted resolution # 09-10, which established the budget assumptions to be used in the preparation of the 2010 budget document.
2. The budget is prepared on the modified accrual basis of accounting. Under this accounting principle, revenues and expenditures are budgeted in the fiscal year in which revenues are earned or an expenditure commitment is made. For example, retailers collect sales tax revenues in November and December of any given year and remit it to the State in the month following collection. The State then sends the money to Fenton the month after the State receives it. Thus, the money received by the City in January and February of each year is for the November/December receipt collections. As such, these revenues belong to the fiscal year prior to the year collected and are accrued at year-end into the proper year. The budget also recognizes this timing difference and budgets for revenues based on the March to February collection cycle.
3. The budget meets the requirements of Missouri Revised Statutes Section 67.010:
    a. The budget includes all funds of the City, including operating funds, debt service funds and capital improvement funds.
    b. All operating budgets are prepared on a balanced basis whereby expenditures cannot exceed revenues plus beginning fund balance.
    c. The budget includes this introductory budget message.
    d. Revenues and expenditures are presented for previous years, the current year and the proposed budget year.
    e. The budget includes debt service schedules listing all outstanding debt of the City.
    f. A general budget summary is included for each budgeted fund that details actual fund balance for previous years as well as projected fund balance for the current budget year and for the proposed budget year.
4. Each operating fund of the City is budgeted such that an operating reserve equal to 50% of budgeted expenditures is established.
5. The Board of Aldermen will formally adopt the budget through the passage of a budget resolution at the December 2009 Board meeting.

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Resolution No. 09-10 **SPONSOR: MAURATH**

A RESOLUTION ESTABLISHING THE BUDGET ASSUMPTIONS FOR THE FISCAL YEAR 2010 BUDGET.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF FENTON, ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

Section 1. The Board of Aldermen hereby approves the basic budget assumptions to be used in the development of the 2010 budget as reflected in the attached report, which is incorporated herein and made a part of this resolution.

PASSED by the Board of Aldermen this 27th day of August, 2009.

APPROVED this 27th day of August, 2009.

DENNIS J. HANCOCK, MAYOR

ATTEST:

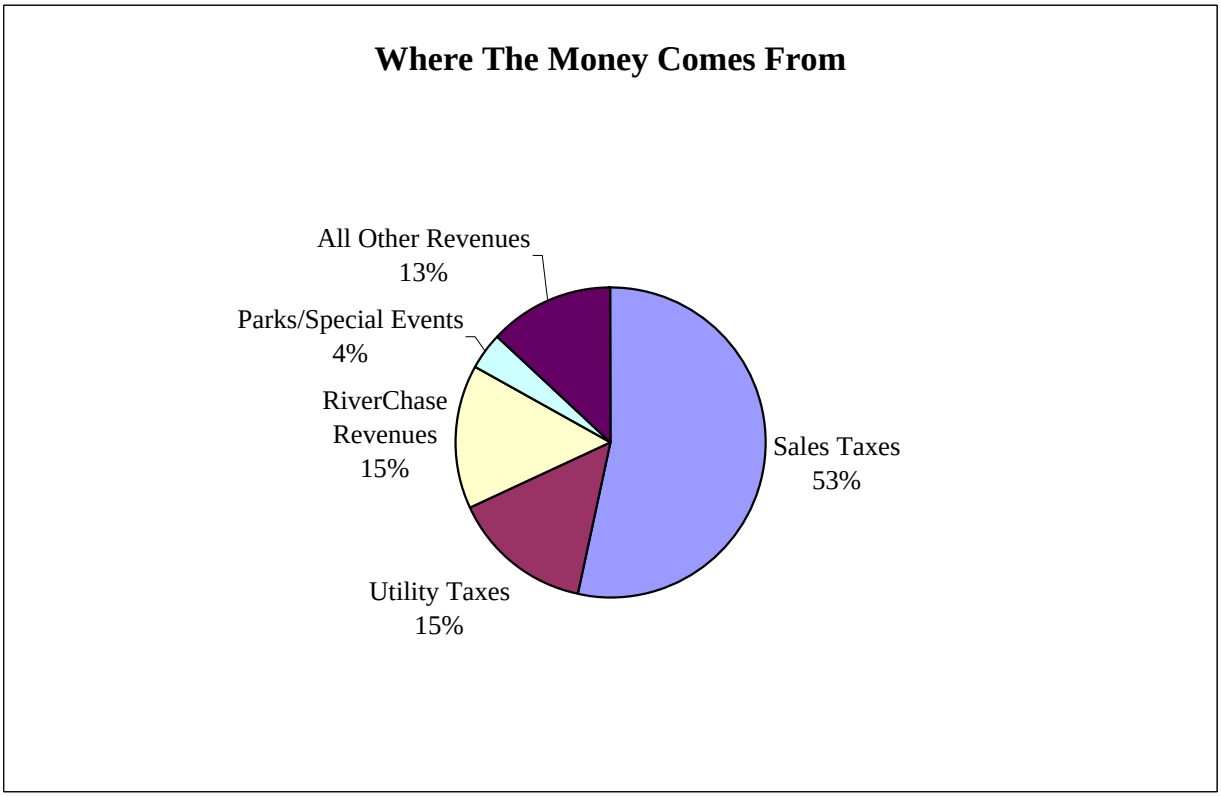
City Clerk

City of Fenton, Missouri
2010 Budget Assumptions

1. Unless noted otherwise, the 2009 mid-year revenue and expenditure amounts will serve as the base amounts for the 2010 budget. This includes sales taxes, gross receipt taxes, and RiverChase revenues. Normally we budget for these three areas to increase, but given the current recession and the closure of the Chrysler plants, the budget will take a cautious approach.
2. General Fund revenues will decrease by $70,000 from the loss of the annual Chrysler administrative fee ($10,000), the TDD collection fees ($40,000), and the Fenton Crossing bond administration fee ($20,000).
3. Health insurance and dental insurance will be held to increases of no more than 5% even if means the City will have to change the benefits offered through the plans.
4. Given the current recession, there will be no merit increases included in the budget. For comparison, the 2005 merit pool was set at 3%, the 2006 merit pool was set at 3.2%, the 2007 merit pool was set at 3.5%, the 2008 merit pool was set at 3.3% and the 2009 pool was set at 3%. The 2009 salary pool was budgeted to cost about $50,000.
5. LAGERS costs will increase from 6.4% of eligible salaries to 7.4% as set by the LAGERS system. The increase will cost the City of Fenton approximately $20,000. The rate increase was necessitated by the stock market performance in 2008 that decreased the value of the investments in the LAGERS plan.
6. The police contract will increase by 5% effective January 1 2010.
7. Gasoline costs will average $2.75 per gallon in 2010 and diesel costs will average $3.00 per gallon. This is based on the current prices for gasoline and diesel.
8. Salaries will be set at the full-year costs for all positions. The 2009 mid-year amounts included savings from some positions that have been open in 2009.
9. Costs for the Midwest Pool Management contract will increase by 3% over the 2009 contract amount.
10. The cost of the trash services contract will increase by 1% based on the contract that allows annual increases of up to 5% based on the consumer price index. The June CPI was 0.7%.
11. In light of projected operating deficits in 2010, staff will prepare a review of all current programs and services so that the Board may review them as part of the budget process. No programs or services will be reduced in the preliminary budget presented to the Board since the authority to reduce programs or services rests exclusively with the Board of Aldermen.

Citywide Operating Revenues

Revenue Source	General Fund	% of Total	Storm Water/Parks	% of Total	Total
Sales Taxes	$ 2,630,000	47.7%	$ 2,955,000	59.7%	$ 5,585,000
Utility Taxes	1,538,000	27.9%	-	0.0%	1,538,000
RiverChase Revenues	-	0.0%	1,575,000	31.8%	1,575,000
Parks/Special Events	-	0.0%	394,000	8.0%	394,000
All Other Revenues	1,349,000	24.5%	25,000	0.5%	1,374,000
	$ 5,517,000	100.0%	$ 4,949,000	100.0%	$ 10,466,000
2009 Budgeted Revenues	5,519,000		4,880,000		10,399,000
Proposed Change	$ (2,000)		$ 69,000		$ 67,000
Percent Change	-0.04%		1.41%		0.64%

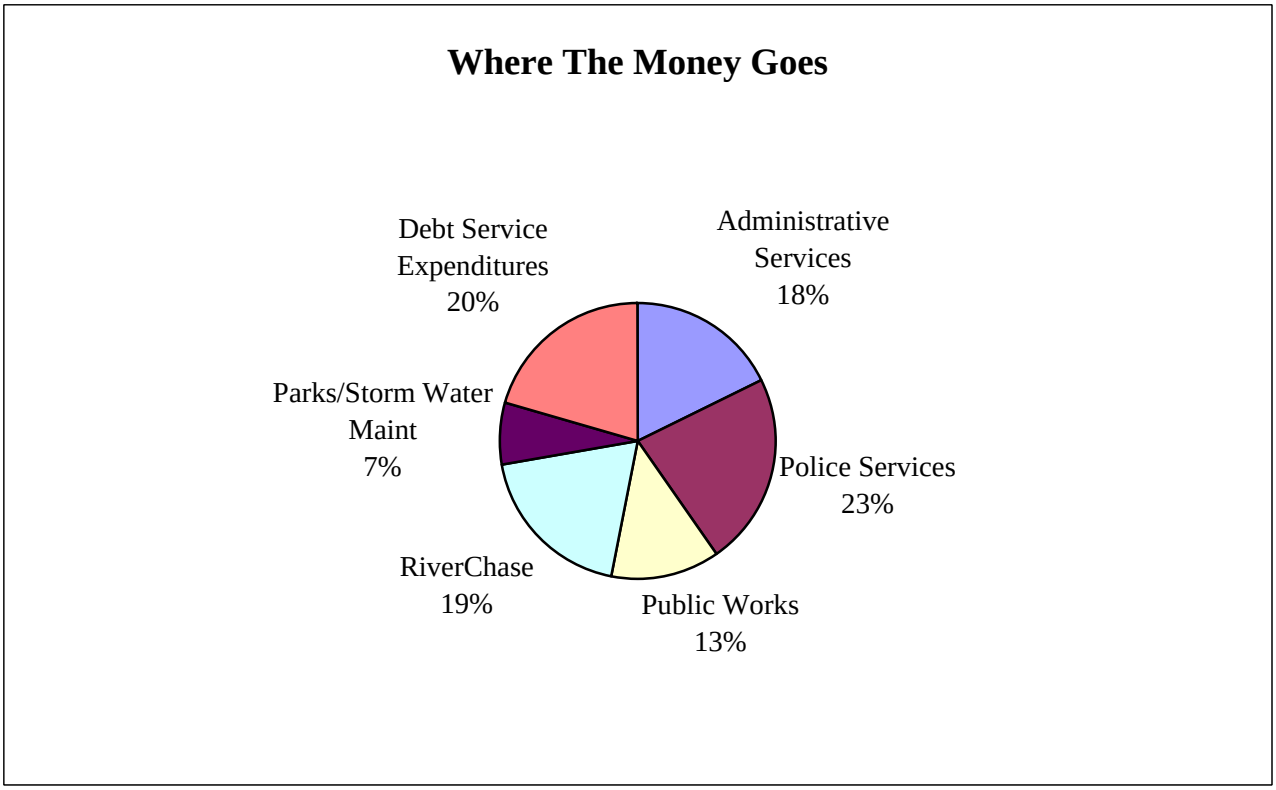


Total proposed operating revenues are $10,466,000, which is an increase of $67,000 compared to the 2009 amended budget.

In total, 53% of citywide revenues are derived from sales tax receipts, which is a highly elastic source that is subject to large swings up or down in response to current economic conditions.

Citywide Operating Expenditures

Expenditure Function	General Fund	% of Total	Storm Water/Parks	% of Total	Citywide Total
Administrative Services	$ 1,878,000	33%	$ -		$ 1,878,000
Police Services	2,389,000	43%	6,000		2,395,000
Public Works	1,338,000	24%	-		1,338,000
RiverChase	-		2,032,000	41%	2,032,000
Parks/Storm Water Maint	-		768,000	15%	768,000
Debt Service Expenditures	-		2,163,000	44%	2,163,000
	$ 5,605,000	100.0%	$ 4,969,000	100.0%	$ 10,574,000
2009 Budgeted Expenditures	5,907,500		5,181,100		11,088,600
Proposed Change	$ (302,500)		$ (212,100)		$ (514,600)
Percent Change	-5.1%		-4.1%		-4.6%



Citywide expenditures are proposed to decrease by $515,000 or 4.7% in 2010.

Budget Overview

The 2010 budget as presented herein, is a deficit budget in that operating expenditures exceed operating revenues. As currently presented, the General Fund has an operating deficit of $88,000 while the Storm Water/Parks Fund has an operating deficit of $20,000. Both of these deficits will be covered by the reduction in required operating reserve. Per the Board's financial policies, the City will keep 6 months worth of expenditures in an Operating Reserve account to insure that City services will continue uninterrupted in the event of an unforeseen disaster. Due to a reduction in operating expenditures in 2010, this means that the Operating Reserve Account in General Fund will decrease by $151,000 while the Operating Reserve Account in the Storm Water/Parks Fund will decrease by $101,000. Therefore, this reduction will not only cover the operating losses proposed for 2010, but will allow the City to transfer $63,000 into the Capital Reserve Account in General Fund and $81,000 into the Capital Reserve Account in the Storm Water/Parks Fund.

There are several major factors that have caused the proposed 2010 budget to be in a deficit situation:

1. The closure of the both Chrysler Plants. This has not only caused utility taxes to decrease by over 40%, but also impacts sales tax receipts since Chrysler plant workers no longer spend money in Fenton.
2. Lower costs for natural gas. Natural gas prices hit a seven year low during 2009. This impacted not only utility taxes, but also sales taxes since both are based on gross sales.
3. The decline in the economy in general. Sales tax receipts have declined for most of 2009 as high unemployment and general consumer pessimism have led consumers to limit what they spend on retail items. Sales tax receipts are projected to decline by 10% during 2009 when compared to 2008.

In order to address the revenue problems caused by the closure of the Chrysler plants, the Board of Aldermen have made the following program changes to the 2010 operating budgets:

1. Reduced expenditures by $169,000 through elimination of the MSD Sewer Bill Program. This program paid $10 per month toward each resident's sewer bill.
2. Reduced expenditures by $86,000 by suspending the Senior Lawn Program, the Senior Snow Program, mowing of right-of-way and the annual bulk pickup program. Under the Senior Lawn and Snow programs, eligible senior citizens had their grass mowed during the summer and the snow removed from their driveways and sidewalks in the winter. Both of these programs were suspended pending review at mid-year 2010. The right-of-way mowing program was changed to require homeowners to mow their grass all the way out to the street instead of just to the right-of-way boundaries. The bulk pickup program allowed residents to place their oversize articles out twice a year for pickup and disposal. Residents are now encouraged to take advantage of the weekly bulk pickup program whereby items up to 70 pounds in weight may be placed at the curb to be picked up with the normal weekly trash.
3. Reduced expenditures by $70,000 through reducing the police force from 22 officers down to 21 officers. This reduction was achieved without any impact on service levels.

4. Reduced expenditures by $35,000 through suspension of the Fenton Scholarship Program. Under this program, eligible college students who were from Fenton could receive $500 per year for four years, providing they met program criteria. This program was suspended pending further review at mid-year 2010.
5. Reduced expenditures by $38,000 through the decision not to replace a retiring maintenance employee at RiverChase.
6. Reduced expenditures by $25,000 through the decision to seek private sponsorship of the fireworks display and amusement attractions at the annual Sunset in the Park event.

In total, the Board of Aldermen reduced proposed expenditures in the 2010 budget by $446,000 in order to make expenditures more closely align with reduced projected revenues.

Fund Balances

Item	General Fund	Storm/Water Parks Fund
Operating Reserve		
Beginning Operating Reserve	$ 2,954,000	$ 1,504,000
Operating Revenues Over (Under) Expenditures	(88,000)	(20,000)
Transfer From (To) Capital Reserve	(63,000)	(81,000)
Ending Required Operating Reserve	$ 2,803,000	$ 1,403,000
Capital Reserve Account		
Beginning Capital Reserve	$ 3,572,977	$ 57,328
Transfer From (To) Operating Reserve	63,000	81,000
Capital Project Expenditures	(187,600)	(15,000)
Ending Capital Reserve	$ 3,448,377	$ 123,328

Per the Fund Balance Policy adopted by the Board of Aldermen as part of the Financial Policies Manual, ending operating reserve in the General Fund will be equal to 50% of proposed operating expenditures for 2010. This means that the General Fund Operating Reserve balance will be reduced from the current balance of $2,954,000 down to $2,803,000. $88,000 of this reduction will be used to cover the operating deficit and the remaining $63,000 will be transferred to the Capital Reserve Account.

Required ending operating reserve in the Storm Water/Parks fund will be $1,403,000 or a reduction of $101,000 from the current balance of $1,504,000. $20,000 of this reduction will cover the $20,000 operating deficit while the remaining $81,000 will be transferred to Parks Capital Reserve Account.

Based on proposed transfers from the operating reserve, ending balances in the General Fund Capital Account will be $3,448,000 while the Storm Water/Parks Fund Capital Account balance would be $123,000.

Future Budget Issues

The major issue facing not only the 2010 budget, but also all future budgets, is how to balance revenues with expenditures in light of the closure of the Chrysler plants. This closure will not only reduce the City's utility taxes, but will also impact sales tax receipts since these workers will no longer be spending money here in Fenton. Although the 2010 budget makes an educated guess at the impact of the closing, the full impact will not be known until early 2010 after the City has completed one full year without the plants.

The 2010 budget includes a separate section dealing with this issue, which is a five-year revenue and expenditure forecast. This is a very simple model that makes some very basic assumptions over how revenues and expenditures will grow over the next five years. The purpose of this section is to show the Board how future budgets might be impacted based on conservative growth in both revenues and expenditures. This item actually covers two sections – one forecast for the General Fund and one forecast for the Storm Water/Parks Fund.

Bottom line – current economic forecasts are that the recession will not end until late 2010 or early 2011, which means sales tax receipts cannot be expected to improve to any large degree for several years while utility tax receipts will not recover until the Chrysler plant site is redeveloped for productive use.

Acknowledgements

This budget document is the result of much hard work on the part of all departments and our sincere appreciation is extended to all staff that had a hand in the development of the final document. The commitment of the Mayor and Board of Aldermen to review all issues impacting both current and future budgets and provide guidance to staff on financial matters is also greatly appreciated.

Mark Sartors
City Administrator

Art DeWitt, CPFO
Finance Director

Budget Adoption Process

The budget process begins each July with the mid-year review of the current budget. Department heads review all revenues and expenditures and make their best estimates as to what final revenues and expenditures will be. This report is presented to the Board in early August at the first committee meeting. The current budget is then adjusted to the mid-year projections by a budget amendment resolution adopted at the regular Board meeting in August.

Also during August, the Board approves a budget assumptions resolution that details the basic assumptions that the upcoming budget will be built on. This resolution details the percentages that will be used to increase revenues and expenditures in the upcoming budget. Once approved by the Board, these assumptions are applied to the mid-year amended budget and form the base budget distributed to all departments in early September.

During September, each department reviews their base budget and prepares the requested budget for the department, including details on all revenues and expenditures. These budgets are then turned into the Finance Department the last week of September. The Finance Director and the City Administrator then review the requests for accuracy and appropriateness.

The final proposed budget is then assembled by the Finance Department and distributed to the Board of Aldermen during the last week of October. The Board holds public hearings on the budget during November, making changes as deemed appropriate.

The budget, as modified by the Board, is then prepared and presented to the Finance Committee during the committee meetings on the second Thursday of December. Once the Finance Committee has approved the proposed budget as being consistent with Board desires, it then goes to the full Board at the December meeting for official adoption with a budget resolution. Once approved, the new budget becomes effective on January 1 of the year following adoption.

Budget Amendment Process

The budget, as adopted by the Board of Aldermen, can only be modified by resolution of the Board.

The budget is monitored by the Finance Department on a fund-wide basis. Any expenditure that would cause a fund to exceed the budgeted balance will not be paid until the Board authorizes a budget amendment resolution detailing the source of funding for the expenditure.

Budget amendment resolutions are also approved by the Board for purchase orders and capital projects not completed by the end of a fiscal year.

Each August the Board reviews the first six months of operations and adopts a budget amendment resolution to adjust the budget to mid-year projections.

At the February Board meeting, the Finance Department presents a budget amendment resolution for any changes required by the year-end financial reports. Such amendment details the nature and reason for any amendment required at year-end.

MEMORANDUM

DATE:	August 4, 2009
TO:	Mayor Denis Hancock Board of Aldermen
CC:	Mark Sartors, City Administrator Diane Monteleone, City Clerk
FROM:	Art DeWitt, Finance Director
RE:	2010 Fiscal Year Budget Calendar

I wish to propose to the Board that the following budget calendar be used in the preparation of the 2010 budget:

August 13	Finance Committee reviews budget assumptions
August 27	Board approves budget assumptions
September 4	Budget packets distributed to all departments
September 25	Proposed budgets submitted by all departments to the Finance Department
October 9	Review of all budgets completed by City Administrator/Finance Director
October 30	Proposed budget submitted to the Board of Aldermen
November 18 (Wednesday)	Budget hearings by the Board of Aldermen
November 19 (Thursday)	Budget hearings by the Board of Aldermen
December 10	Final review of 2009 budget by Finance Committee
December 22 (Tuesday)	2010 budget adopted by the Board of Aldermen

The key to the 2010 budget hearings is the two nights set aside for the Board to review all of the individual department budgets and make any changes that are desired in the budget. I have proposed these hearings be set for Wednesday November 18 and Thursday November 19. The hearings are being proposed for this week because there are no scheduled Board meetings that week.

I would request Board direction as to the actual days they wish to hold the budget hearings so that the hearings may be placed on the official event calendar.

City of Fenton, Missouri
Principal Elected & Appointed Officials
As of January 1, 2010

ELECTED OFFICIALS

TITLE	NAME
Mayor	Dennis Hancock
Alderman – Ward 1	Michael Polizzi Paul Seemayer
Alderman – Ward 2	Joe Maurath Steve Jackson
Alderman – Ward 3	Tim Trego Chris Clauss
Alderman – Ward 4	Lisa Horn James Mauller
City Collector	Carol Brennan

APPOINTED OFFICIALS

TITLE	NAME
City Attorney	Jerome Wallach
Municipal Court Judge	Charles H Billings
Prosecuting Attorney	Stan Wallach
City Administrator	Mark Sartors
City Clerk	Diane Monteleone
Community Development Director	Gary Crabtree
Court Clerk	Jan Fischer
Finance Director	Arthur DeWitt
Human Resources Manager	Janet Skelton
Information Systems Manager	Leigh Dohack
Parks & Recreation Director	Tom Diven
Project Manager	Dan Howard
Public Works – Operations Superintendent	Dale Oberhaus
St. Louis County Police – Precinct Captain	Jeff Bader

BUDGET OVERVIEW
GENERAL FUND

Source	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	% Change
REVENUES						
Sales Taxes	$ 2,839,574	$ 2,911,425	$ 2,778,980	$ 2,545,000	$ 2,630,000	3.3%
Utility Taxes	1,820,689	1,858,407	1,949,985	1,538,000	1,538,000	0.0%
Municipal Court Fines & Fees	342,980	390,543	436,477	442,000	442,000	0.0%
County Road & Bridge Tax	488,944	450,157	445,957	375,000	375,000	0.0%
Intergovernmental	304,994	316,574	323,046	279,000	312,000	11.8%
Interest On Investments	329,398	373,697	290,671	150,000	100,000	-33.3%
Licenses and Permits	93,029	94,779	71,572	70,000	70,000	0.0%
Miscellaneous	75,867	81,844	49,796	50,000	50,000	0.0%
Charges For Services	55,466	56,897	65,854	70,000	-	-100.0%
Insurance Settlements	11,886	21,151	-	-	-	0.0%
Surplus Property Sales	9,056	9,507	21,150	-	-	0.0%
One Time Revenues	-	146,386	456,977	190,000	-	-100.0%
Operating Revenues	$ 6,371,883	$ 6,711,367	$ 6,890,465	$ 5,709,000	$ 5,517,000	-3.4%
Capital Grants	673	56,316	20,000	6,477,000	45,400	-99.3%
Total Revenues	$ 6,372,556	$ 6,767,683	$ 6,910,465	$ 12,186,000	$ 5,562,400	-54.4%
EXPENDITURES						
Police Services	$ 2,085,059	$ 2,157,407	$ 2,230,176	$ 2,437,000	$ 2,382,000	-2.3%
Administrative Services	1,686,476	1,700,713	1,688,343	1,765,900	1,551,000	-12.2%
Public Works	1,009,763	1,169,488	1,097,240	1,351,800	1,338,000	-1.0%
Community Development	402,221	288,957	302,830	352,800	334,000	-5.3%
Flood Expenditures	-	-	202,235	-	-	0.0%
Operating Expenditures	$ 5,183,519	$ 5,316,565	$ 5,520,824	$ 5,907,500	$ 5,605,000	-5.1%
Capital Outlay	1,405,694	286,561	475,931	8,897,000	187,000	0.0%
Total Expenditures	$ 6,589,213	$ 5,603,126	$ 5,996,755	$ 14,804,500	$ 5,792,000	
Operating Surplus (Deficit)	$ 1,188,364	$ 1,394,802	$ 1,369,641	$ (198,500)	$ (88,000)	
Capital Surplus (Deficit)	(1,405,021)	(230,245)	(455,931)	(2,420,000)	(141,600)	
Total Surplus (Deficit)	(216,657)	1,164,557	913,710	(2,618,500)	(229,600)	
Beginning Fund Balance	7,370,778	7,154,121	8,318,678	9,232,388	6,613,888	
Ending Fund Balance	$ 7,154,121	$ 8,318,678	$ 9,232,388	$ 6,613,888	$ 6,384,288	
Operating Reserve	$ 2,722,952	$ 2,658,283	$ 2,659,295	$ 2,954,000	$ 2,803,000	
Reserve For Prepaid Expenditures	88,120	93,652	86,911	86,911	86,911	
Reserve For Projects to be Carried Over	169,000	37,000	916,800	-	-	
Capital Reserve	4,174,049	5,529,743	5,569,382	3,572,977	3,494,377	
Total Fund Balance	$ 7,154,121	$ 8,318,678	$ 9,232,388	$ 6,613,888	$ 6,384,288	

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GENERAL FUND
BUDGET OVERVIEW

General Fund operating revenues are proposed to be $5,517,000 with operating expenditures proposed to be $5,605,000, which produces an operating deficit of $88,000.

Non-operating items include a $151,000 reduction in the Operating Reserve Account. $88,000 of this will be used to cover the proposed operating deficit and the remaining $63,000 will be transferred to the Capital Reserve Account for future use.

Operating Revenues

General Fund operating revenues are proposed to be $5,517,000, a decrease of $192,000 or 3.4% compared to the 2009 mid-year budget. Areas proposed to change in 2010 include:

1. A $190,000 decrease in one-time revenues based on one-time receipts during 2009 from AT&T Missouri for settlement of the landline lawsuit.

2. A $70,000 decrease in accounting fees based on losing the following fees:

    a. The $10,000 administrative fees from the Chrysler bonds.

    b. The $20,000 administrative fee from the Fenton Crossing TIF account.

    c. The $40,000 administrative fees collected from the Fenton Crossing and Gravois Bluffs TDD for sales tax collections. As of January 1, 2010, collection of TDD sales taxes will be taken over by the State, with the State collecting the 1% fee.

3. A $50,000 decrease in interest earnings based on current interest rates of less than 1%.

4. An $85,000 increase in sales tax receipts based on a change in the amount of taxes proposed to be redistributed to St. Louis County. Staff had not changed the basic formula since 2007, when the County received 43% of point of sales receipts. Through September 2009, this rate has dropped to 41.7% because of lower receipts. This change in the formula added $80,000 to the amount of sales tax Fenton should receive. The other $5,000 increase is based on receipts through September 2009.

5. A $33,000 increase in gasoline fees charge to the County Police Department based on the average cost of gasoline being $2.75 in 2010 compared to the average cost of $1.80 experienced in 2009. This will not impact the overall budget since proposed expenditures in Public Works will also increase by $33,000.

Operating Expenditures

Operating expenditures are proposed to be $5,605,000, a decrease of $302,500 or 5.1%. Expenditures are proposed to decrease as follows:

1. $169,000 in savings from the elimination of the MSD sewer bill payment.
2. $86,000 in savings from the suspension or elimination of the Senior Lawn Program, the Senior Snow Program, moving all City right-of-way, and the twice yearly bulk pickup program
3. $70,000 in savings from the reduction of the police force from 22 officers to 21 as well as the elimination of paying for supplies for the DARE program.
4. $35,000 in savings from the suspension of the Fenton Scholarship Program.
5. $21,000 from program changes in the Community Development Department.

A total of $385,000 in expenditure cuts were made to the 2010 budget in order to make expenditures align with revenues.

Capital Projects Program

There is one new item added to the 2010 capital program – $31,000 to replace the Municipal Court software. This software must be replaced because Delores McCombs is retiring and will no longer provide support for the software after 2010.

Fund Balance

Operating reserve is proposed to be $2,803,000, which is based on the Board's adopted financial policies that require keeping 50% of operating expenditures in reserve. This is a projected decrease of $151,000 and is based on decreased expenditures proposed for 2010.

The Capital Account is proposed to have an ending balance of $3,448,000, which will be used to fund future capital projects as outlined in the three year capital program.

Service Additions/Changes

The proposed budget has no proposed increases in service levels.

BOTTOM LINE FOR GENERAL FUND — The approved budget as presented herein reduces the General Fund Operating Reserve Account by $151,000. $88,000 of this reduction will be used to cover the operating deficit and the remaining $63,000 will be transferred to the General Fund Capital Reserve Account.

5 YEAR FORECAST
GENERAL FUND

Source	2009 Amended	2010 Proposed	2011	2012	2013	2014
REVENUES						
Sales Taxes	$ 2,545,000	$ 2,630,000	$ 2,683,000	$ 2,763,000	$ 2,874,000	$ 2,989,000
Utility Taxes	1,538,000	1,538,000	1,569,000	1,616,000	1,681,000	1,748,000
Municipal Court Fines & Fees	442,000	442,000	442,000	442,000	442,000	442,000
County Road & Bridge Tax	375,000	375,000	375,000	375,000	375,000	375,000
Intergovernmental	279,000	312,000	312,000	312,000	312,000	312,000
Interest On Investments	150,000	100,000	100,000	100,000	100,000	100,000
Licenses and Permits	70,000	70,000	70,000	70,000	70,000	70,000
Miscellaneous	50,000	50,000	50,000	50,000	50,000	50,000
Charges For Services	70,000	-	-	-	-	-
One Time Revenues	190,000	-	-	-	-	-
Capital Grants	6,477,000	45,400	-	1,720,000	-	-
Total Revenues	$ 12,186,000	$ 5,562,400	$ 5,601,000	$ 7,448,000	$ 5,904,000	$ 6,086,000
EXPENDITURES						
Police Services	$ 2,437,000	$ 2,382,000	$ 2,477,000	$ 2,576,000	$ 2,679,000	$ 2,786,000
Administrative Services	1,765,900	1,551,000	1,567,000	1,598,000	1,646,000	1,695,000
Public Works	1,351,800	1,338,000	1,351,000	1,378,000	1,419,000	1,462,000
Community Development	352,800	334,000	337,000	344,000	354,000	365,000
Capital Outlay	8,897,000	233,000	157,000	2,286,000	-	-
Total Expenditures	$ 14,804,500	$ 5,838,000	$ 5,889,000	$ 8,182,000	$ 6,098,000	$ 6,308,000
Operating Revenues Over (Under) Expenditures	$ (388,500)	$ (88,000)	$ (131,000)	$ (168,000)	$ (194,000)	$ (222,000)
One Time Revenues	190,000	-	-	-	-	-
Capital Expenditures (Net of Capital Grants)	(2,420,000)	(187,600)	(157,000)	(566,000)	-	-
Beginning Fund Balance	9,232,388	6,613,888	6,338,288	6,050,288	5,316,288	5,122,288
Ending Fund Balance	$ 6,613,888	$ 6,338,288	$ 6,050,288	$ 5,316,288	$ 5,122,288	$ 4,900,288
Operating Reserve	$ 2,954,000	$ 2,803,000	$ 2,866,000	$ 2,948,000	$ 3,049,000	$ 3,154,000
Reserve For Prepaid Expenditures	86,911	86,911	86,911	86,911	86,911	86,911
Capital Reserve	3,572,977	3,448,377	3,097,377	2,281,377	1,986,377	1,659,377
Total Fund Balance	$ 6,613,888	$ 6,338,288	$ 6,050,288	$ 5,316,288	$ 5,122,288	$ 4,900,288

ASSUMPTIONS:

Sales taxes & utility taxes growth rate	2.00%	3.00%	4.00%	4.00%
Police contract growth rate	4.00%	4.00%	4.00%	4.00%
Operating expenditures growth rate	1.00%	2.00%	3.00%	3.00%

GENERAL FUND
5-YEAR FORECAST

Included for the first time in the 2010 budget document is a five-year forecast of revenues and expenditures. This forecast is presented to provide a broad overview of where the City is heading based on some very basic budget assumptions. It is important to keep in mind that this forecast is merely a tool to indicate the general direction that City finances are heading towards and should not be taken as being accurate. The forecast is only as good as the assumptions used to build it and assumptions are always one point of view only. Assumptions can be changed to very pessimistic or very optimistic based on various factors. While the forecast has attempted to take a middle group between these two viewpoints, there is always room for improvement either up or down.

The assumptions used to build this model include:

1. Beginning in 2011 utility and sales taxes will grow at a rate of 2% in 2011, 3% in 2012 and 4% thereafter.
2. Beginning in 2011, the cost of the police services contract will grow at a 4% annual rate.
3. Beginning in 2011, operating expenditures will grow at a rate of 1% in 2011, 2% in 2012 and 3% thereafter.
4. The only capital projects that will be done are those that are already contained in the three-year capital plan.

Assuming no changes are made in revenues or expenditures, the operating deficit is projected to be $131,000 in 2011 and will grow to $222,000 by 2014. As of the end of 2014, the balance in the Capital Reserve Account would decrease down to $1,659,000.

It is important to note that the five-year forecast is a stand-alone model that is not tied to the operating budget or capital plan. Thus, the numbers reflected in this model will not tie to the three-year capital plan presented elsewhere in this budget document.

The value of this model is simply to show that matching revenues and expenditures will continue to be a challenge for the foreseeable future.

General Fund Revenue Budget

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General Fund Revenue Overview

The City's General Fund receives revenue from a variety of sources; however, two sources account for 75% of total General Fund Revenues (47% from sales taxes and 28% from utility taxes). This section of the budget will provide detail on the various revenue sources of the City.

Sales Taxes

There are two methods by which cities located within St. Louis County receive sales tax distributions. One is through a point-of-sale method; the other is through a county pool method. Under Missouri statutes, cities that had a local 1% sales tax in effect as of March 19,1984 are considered point-of-sale cities for that area that was within the city limits as of March 19,1984. Cities that did not have a local sales tax in place on March 19,1984 or areas annexed into a city after March 19,1984 are considered pool sale areas. Sales taxes generated by pool areas are distributed to St. Louis County and all cities in the county based on population as a percent of total county population. Fenton has three retail areas that are pool areas – the west side of the Gravois Bluffs Shopping Center, the Fenton Crossing Shopping Center and the Best Buy Shopping Center. Fenton receives approximately 4% of the sales taxes generated within these three areas and 96% of the receipts are redistributed to St Louis County and other cities within in the county.

Until 1994, point-of-sale cities received 100% of the sales taxes generated within their point-of-sale area. Legislation was approved by the state in 1994 that mandated that a portion of the tax generated within a point-of-sale area also be distributed into the countywide pool. The point-of-sale area includes most of the east side of the Gravois Bluffs Shopping Center as well as the other areas of Fenton not located in the Fenton Crossing or Best Buy shopping centers. Fenton receives an average of 58% of the taxes collected within this area with the remaining 42% being redistributed to St Louis County and other cities.

For 2010, net sales tax revenues are projected to be $2,630,000 or 47% of total General Fund revenues.

Utility Gross Receipt Taxes

The City of Fenton charges a gross receipts tax on utility services provided to commercial accounts. Residents are exempted from this tax for electric, natural gas, telephone and water services, but pay the tax for cable services. The tax rate is 5% for electricity, natural gas, telephones, cell phones and water while cable services are charged at a 3% rate. Utility taxes have taken a major hit due to the closure of the Chrysler plants because the two plants were the major utility users in Fenton. Since the plants closed in June 2009, electricity receipts have been down by an average of 40% each month while natural gas receipts have plunged by 60% each month when compared to 2008.

For 2010, utility taxes are proposed to be $1,538,000 or 28% of total General Fund revenues.

Intergovernmental Revenues

Intergovernmental revenues include the motor fuel tax, motor vehicle sales tax, motor vehicle fee increase tax, cigarette tax and charges to the St Louis County Police Department for gasoline used by police cars and vehicle repairs performed on police cars.

Motor fuel tax revenue is generated based on a State tax charge of $.17 per gallon. The Missouri Department of Revenue keeps 3% of this tax as an administrative fee designed to cover the costs of collection and distributes the remaining 97% of the tax as follows:

- 10% to counties based on county road mileage and rural land valuation
- 15% to cities based on the last federal decennial census
- 75% to the State Road Fund

Motor vehicle sales tax is generated by a State imposed 3% tax on motor vehicles, trailers, and motorcycles. The Missouri Department of Revenue keeps 3% of this tax as an administrative fee and distributes the remaining 97% of the tax as follows:

- 50% of the tax is distributed as follows:
    - 10% to counties based on county road mileage and rural land valuation
    - 15% to cities based on the last federal decennial census
    - 2% to the State Transportation Fund
    - 73% to the State Road Fund
- 50% of the tax is distributed to the State Road Bond Fund.

Motor vehicle fee increases are fees and taxes on motor vehicles, trailers and motorcycles that have been increased since 1979. The Missouri Department of Revenue keeps 3% of the taxes as an administrative fee and distributes the remaining 97% as follows:

- 10% to counties based on county road mileage and rural land valuation
- 15% to cities based on the last federal decennial census
- 75% to the State Road Fund

For 2010 these three taxes are projected to generate $160,000 or 3% of the total General Fund Budget.

The State of Missouri also collects the five cent countywide cigarette tax and distributes the tax each month (net of a 1% collection fee) to cities within the county based upon the percentage ratio their population bears to the total population of the incorporated area of St Louis County as shown on the latest federal decennial census. For 2010, this tax is projected to generate $13,000.

The St Louis County Police Department pays the City for gasoline used by police vehicles and repairs made to police vehicles. These fees are charged out at a rate of cost plus a 10% administrative fee. For 2010, these fees are projected to generate $139,000 in gross revenues.

County Road and Bridge Tax

The County levies a road and bridge tax at a rate of $10.5 per $100 of assessed valuation. This tax is billed along with other property tax assessments in the fall of each year. Billings are based on the assessed value of property as of January 1 of each year. It is distributed to cities (net of a 1% collection fee) monthly as received by the County and is intended to be used by cities for road and bridge repairs or improvements.

For 2010, this tax is projected to generate $375,000 or 6.8% of total General Fund revenues. This is decrease of $50,000 from prior years and is based on the decrease in value of the Chrysler plants. It is expected that the value of the plants will decrease by at least 50% due to the removal of all equipment from the plants and the reduction in on-going maintenance of the buildings.

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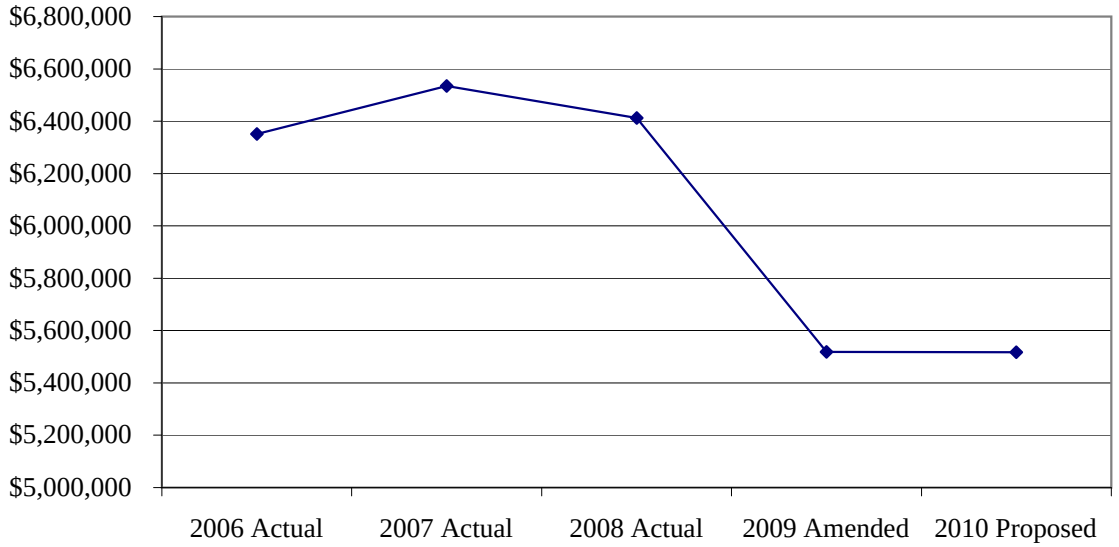
Recap of Revenues
General Fund

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	% Change
Operating Revenues						
Sales Taxes	$ 2,839,574	$ 2,911,425	$ 2,778,980	$ 2,545,000	$ 2,630,000	3.34%
Utility Taxes	1,820,689	1,858,407	1,949,985	1,538,000	1,538,000	0.00%
Municipal Court Receipts	342,980	390,543	436,477	442,000	442,000	0.00%
Road & Bridge Tax	488,944	450,157	445,957	375,000	375,000	0.00%
Intergovernmental	304,993	316,574	323,045	279,000	312,000	11.83%
Interest On Investments	329,398	373,697	290,671	150,000	100,000	-33.33%
Licenses & Permits	93,029	94,780	71,573	70,000	70,000	0.00%
Charges For Services	55,466	56,897	65,854	70,000	-	-100.00%
Miscellaneous	75,867	81,844	49,796	50,000	50,000	0.00%
Total Operating Revenues	$ 6,350,940	$ 6,534,324	$ 6,412,338	$ 5,519,000	$ 5,517,000	-0.04%
One Time Revenues						
IDA Bond Fees - Chrysler	$ -	$ 100,000	$ -	$ -	$ -	0.00%
Wireless Telephone Settlement	-	46,386	456,977	190,000	-	-100.00%
Total One Time Revenues	$ -	$ 146,386	$ 456,977	$ 190,000	$ -	-100.00%
Total Revenues	$ 6,350,940	$ 6,680,710	$ 6,869,315	$ 5,709,000	$ 5,517,000	-3.36%
Other Financing Sources						
Insurance Settlements	$ 11,887	$ 21,151	$ -	$ -	$ -	
Capital Grants	673	56,316	20,000	6,477,000	-	
Surplus Property Sales	9,056	9,507	21,150	-	-	
Total Other Financing Sources	$ 21,616	$ 86,974	$ 41,150	$ 6,477,000	$ -	
TOTAL RECEIPTS	$ 6,372,556	$ 6,767,684	$ 6,910,465	$12,186,000	$ 5,517,000	

Operating Revenues



Detail Revenue Sheet
General Fund

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference	Percentage Change
	Licenses and Permits				
41001	Planning and Zoning Fees	$ 21,000	$ 21,000	$ -	0%
41002	Board of Adjustment Fees	20,000	20,000	-	0%
41003	Inspection Fees	3,000	3,000	-	0%
41300	Liquor Licenses	23,000	23,000	-	0%
41400	Other Licenses	1,000	1,000	-	0%
41600	Amusement Machines	2,000	2,000	-	0%
	Sub-Total	$ 70,000	$ 70,000	$ -	
	Utility Taxes				
42100	Water	$ 60,000	$ 60,000	$ -	0%
42200	Telephones	380,000	380,000	-	0%
42300	Electric	790,000	790,000	-	0%
42400	Gas	280,000	280,000	-	0%
42500	Cable TV	28,000	28,000	-	0%
	Sub - Total	$ 1,538,000	$ 1,538,000	$ -	
	Sales Taxes				
43701	Sales Taxes - Point of Sale Area	$ 3,888,000	$ 3,800,000	$ (88,000)	-2%
437011	Sales Taxes - Gravois Bluffs East	500,000	600,000	100,000	20%
43710	Redistribution to St Louis County	(1,915,000)	(1,835,000)	80,000	-4%
437201	Pool Sales Taxes - Best Buy Area	8,000	8,000	-	0%
437202	Pool Sales Taxes - Fenton Crossing	8,000	8,000	-	0%
437203	Pool Sales Taxes - Gravois Bluffs West	56,000	49,000	(7,000)	-13%
	Sub-Total	$ 2,545,000	$ 2,630,000	$ 85,000	
	Road and Bridge Tax				
43901	County Road & Bridge Tax	$ 375,000	$ 375,000	$ -	0%
	Intergovernmental				
43926	Vehicle Fuel Tax	$ 120,000	$ 120,000	$ -	0%
43927	Vehicle Fee Increase	20,000	20,000	-	0%
43928	Vehicle Sales Tax	20,000	20,000	-	0%
43951	Cigarette Tax	13,000	13,000	-	0%
43961	Gasoline Charges - County Police (1)	100,000	133,000	33,000	33%
43962	Vehicle Repairs - County Police (1)	6,000	6,000	-	0%
	Sub-Total	$ 279,000	$ 312,000	$ 33,000	

(1) Based on 100% Reimbursement of Costs

Detail Revenue Sheet
General Fund

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference	Percentage Change
	Municipal Court				
45005	Court Fines	$ 370,000	$ 370,000	$ -	0%
45010	Court Costs	45,000	45,000	-	0%
45050	Police Training Fund	6,000	6,000	-	0%
45051	Inmate Security Fees	6,000	6,000	-	0%
45052	DWI Recoupment Fees	4,000	4,000	-	0%
46200	Bond Forfeitures	5,000	5,000	-	0%
46300	Crime Victim Fund Fees	1,000	1,000	-	0%
46400	False Alarm Fees	5,000	5,000	-	0%
	Sub - Total	$ 442,000	$ 442,000	$ -	
	Interest On Investments				
48000	Interest - Commerce Bank	$ 60,000	$ 40,000	$ (20,000)	-33%
48005	Interest - Sweep Account	5,000	-	(5,000)	-100%
48006	Interest - UMB Bank	50,000	25,000	(25,000)	-50%
48007	Interest - Reliance Bank	10,000	10,000	-	0%
48008	Interest - Edward Jones	5,000	10,000	5,000	100%
48009	Interest - St. Louis County	10,000	5,000	(5,000)	-50%
48012	Interest - U S Bank	10,000	10,000	-	0%
	Sub - Total	$ 150,000	$ 100,000	$ (50,000)	

Detail Revenue Sheet
General Fund

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference	Percentage Change
	Charges For Services				
48101	Administrative Fees - Finance Department (2)	$ 70,000	$ -	$ (70,000)	-100%
	One Time Revenues				
48207	Wireless Telephone Settlements	$ 190,000	$ -	$ (190,000)	-100%
	Miscellaneous				
49100	Rental Property (3)	$ 41,000	$ 41,000	$ -	0%
49130	Compost / Trash Stickers	7,000	7,000	-	0%
49170	Miscellaneous	2,000	2,000	-	0%
	Sub - Total	$ 50,000	$ 50,000	$ -	
	Other Financing Sources				
44945	Capital Grants (4)	$ 6,477,000	$ -	$(6,477,000)	-100%
TOTAL - GENERAL FUND		$ 12,186,000	$ 5,517,000	$(6,669,000)	

(2) Computed as Follows:

Chrysler LLC - Bond Administration Fee	$ 10,000	$ -
Bonds were written off as part of the Chrysler bankruptcy		
Fenton Crossing TIF - Bond Administration Fee	$ 20,000	$ -
$20,000 per year through 2009.		
Gravois Bluffs TDD - Tax Collection Administrative Fee	$ 35,000	$ -
Fenton Crossing TDD - Tax Collection Administrative Fee	$ 5,000	$ -
Collection of TDD taxes will be taken over by the State of Missouri Effective 1/01/2010		
Total Accounting Fees	$ 70,000	$ -

(3) Computed as Follows:

Nextel - $1,380 Per Month	$ 17,000	$ 17,000
St Louis County Library - $1,100 Per Month	$ 13,000	$ 13,000
Sisters Tea House - $900 Per Month	$ 11,000	$ 11,000
Total Rental Income	$ 41,000	$ 41,000

(4) Computed as Follows:

Old Highway 141 Bridge	$ 658,600
Gravois/Old Highway 141 Intersection	$ 190,400
Old Gravois Road Bridge - St. Louis County	$ 1,000,000
Old Gravois Road Bridge - East/West Gateway	$ 4,628,000
Total Capital Grants	$ 6,477,000

General Fund

Detailed Department Budgets

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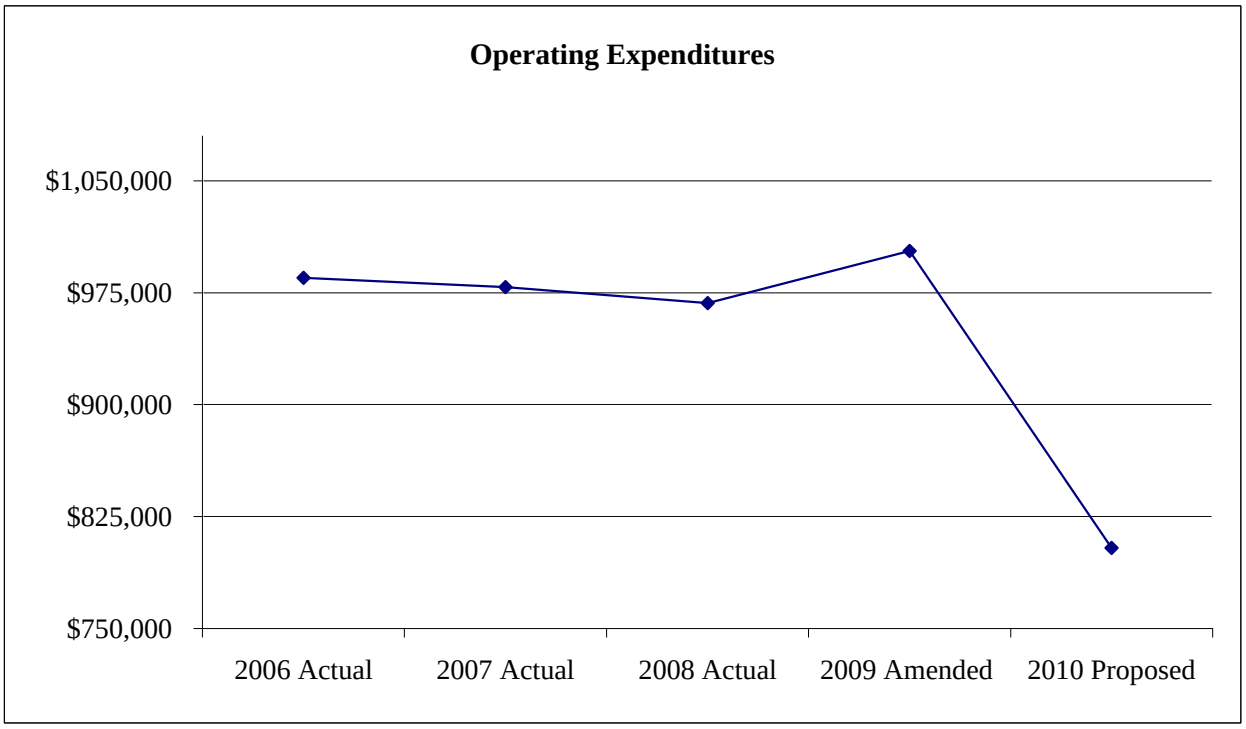
General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
CITY ADMINISTRATION - DEPARTMENT 10101						
Salaries	$ 162,544	$ 132,915	$ 136,902	$ 145,100	$ 140,800	-2.96%
Benefits	40,785	32,056	33,478	35,400	38,200	7.91%
Operating Expenditures	738,306	771,756	743,040	776,500	579,000	-25.43%
Public Works Services	43,331	42,163	54,560	46,000	46,000	0.00%
TOTAL EXPENDITURES	$ 984,966	$ 978,890	$ 967,980	$ 1,003,000	$ 804,000	-19.84%



2010 Expenditures are proposed to decrease as follows:

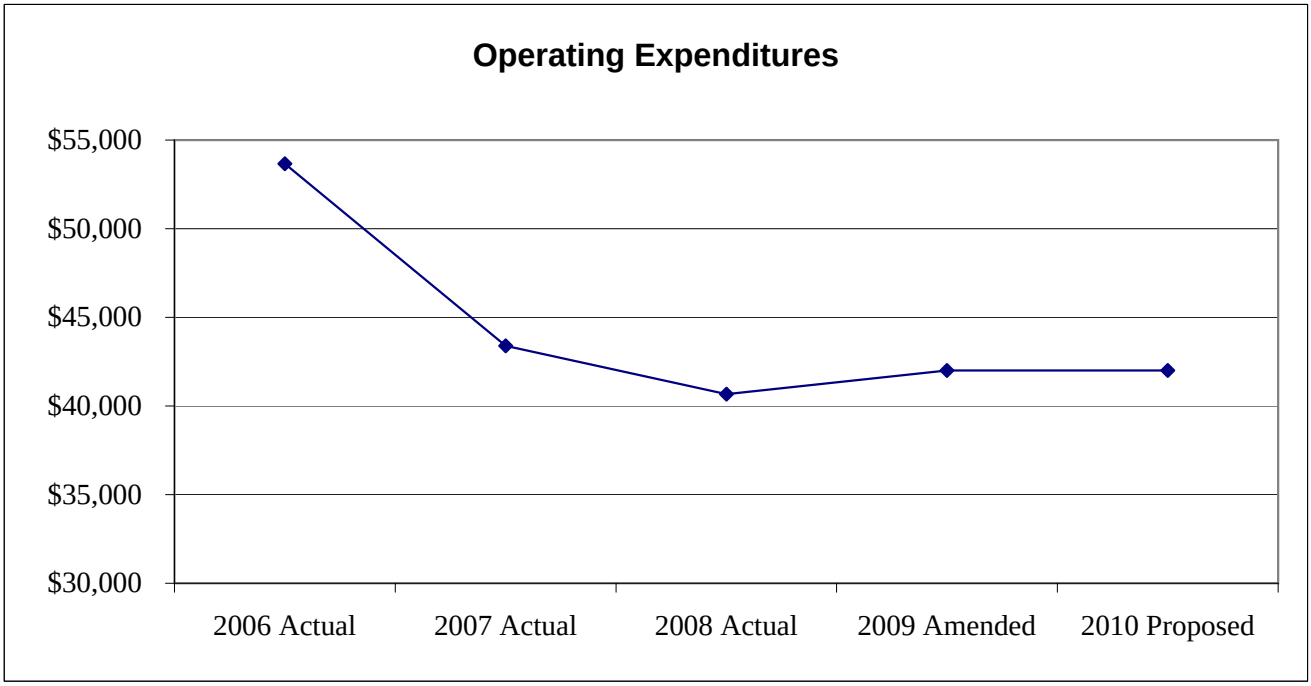
Eliminate the MSD Sewer Bill Program	$ (171,000)
Suspend the Fenton Scholarship Program	(32,500)
Increase in Trash/Recycling Contract	8,000
Eliminate the Vacation Buyback Program	(2,500)
Postage Reduction Based on Mailing Fewer Newsletters	(2,000)
	$ (200,000)

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	CITY ADMINISTRATION - DEPARTMENT # 10101			
50010	FULL TIME - SALARIED	$ 109,000	$ 104,400	$ (4,600)
50011	FULL TIME - HOURLY	36,100	36,400	300
	Subtotal - Salaries	$ 145,100	$ 140,800	$ (4,300)
52200	FICA TAXES	$ 11,600	$ 10,800	$ (800)
52210	LAGERS	9,000	10,500	1,500
52220	HEALTH INSURANCE	12,800	15,100	2,300
52221	DENTAL INSURANCE	1,200	1,100	(100)
52230	LIFE INSURANCE	300	300	-
52250	LONG TERM DISABILITY INSURANCE	500	400	(100)
	Subtotal - Benefits	$ 35,400	$ 38,200	$ 2,800
53300	UTILITIES	$ 44,000	$ 44,000	$ -
53330	INSURANCE - ALL DEPARTMENTS	110,000	110,000	-
54420	OFFICE SUPPLIES	7,000	7,000	-
54455	PRINTING	2,000	2,000	-
54490	MISCELLANEOUS SUPPLIES	6,000	6,000	-
57705	PUBLIC NOTICES	1,000	1,000	-
57710	DUES AND SUBSCRIPTIONS	6,000	6,000	-
57725	LEGAL FEES / CITY ATTORNEY	80,000	80,000	-
57730	PROFESSIONAL SERVICES	1,000	1,000	-
57760	MSD RESIDENTIAL	171,000	-	(171,000)
57776	TRASH SERVICES - RESIDENTIAL	137,500	142,000	4,500
	1,494 Households @ $7.82 Per Month - 4 Months = $46,732			
	1,494 Households @ $9.73 Per Month - 8 Months = $94,421			
	1% Increase Effective 05/01/2010			
57777	TRASH SERVICES - CITY BUILDINGS	4,000	4,000	-
	City Hall/Public Works/Compost Site			
57791	ADVERTISING / PUBLIC RELATIONS	2,000	2,000	-
57794	RECYCLING PROGRAM	50,500	54,000	3,500
	1,494 Households @ $3 Per Month - 4 Months = $17,928			
	1,494 Households @ $3.03 Per Month - 8 Months = $ 36,215			
	1% Increase Effective 05/01/2010			
57795	SCHOLARSHIP PROGRAM	32,500	-	(32,500)
57798	STREET LIGHTING	105,000	105,000	-
57800	POSTAGE	10,000	8,000	(2,000)
57810	EMERGENCY RESPONSE	5,000	5,000	-
58820	GAS & OIL	2,000	2,000	-
	Subtotal - Operating Expenditures	$ 776,500	$ 579,000	$ (197,500)
58910	BUILDING MAINTENANCE - PUBLIC WORKS LABOR	$ 28,000	$ 28,000	$ -
58911	BUILDING MAINTENANCE - PUBLIC WORKS EQUIPMENT	3,000	3,000	-
58912	MAINTENANCE - SUPPLIES	15,000	15,000	-
	Subtotal - Public Works Costs	$ 46,000	$ 46,000	$ -
	TOTAL EXPENDITURES	$1,003,000	$ 804,000	$ (199,000)

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
BOARD OF ALDERMEN - DEPARTMENT 10102						
Salaries	$ 37,200	$ 37,200	$ 37,200	$ 37,200	$ 37,200	0.00%
Benefits	2,846	2,846	2,846	2,900	2,900	0.00%
Operating Expenditures	13,626	3,341	624	1,900	1,900	0.00%
TOTAL EXPENDITURES	$ 53,672	$ 43,387	$ 40,670	$ 42,000	$ 42,000	0.00%

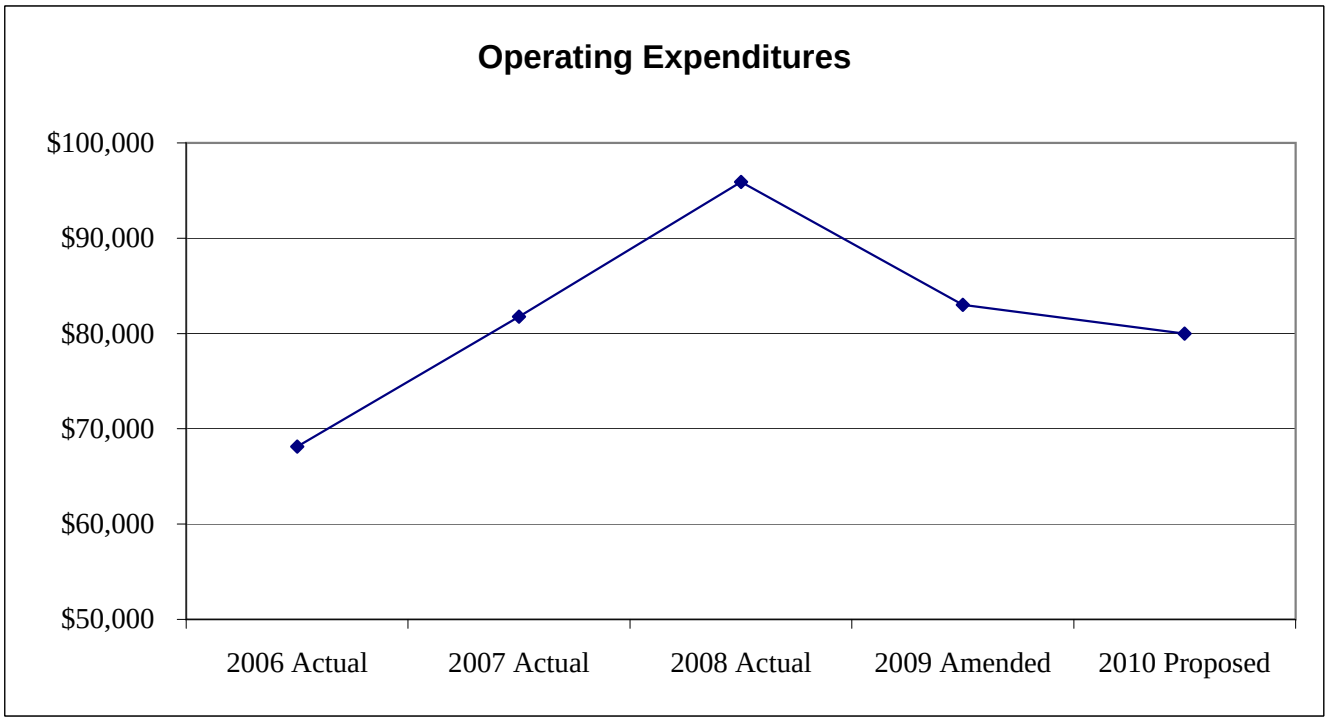


Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	BOARD OF ALDERMEN - DEPARTMENT 10102			
50010	MAYOR & BOARD OF ALDERMEN	$ 34,800	$ 34,800	$ -
50012	CITY COLLECTOR	2,400	2,400	-
	Subtotal - Salaries	$ 37,200	$ 37,200	$ -
52200	FICA TAXES	$ 2,900	$ 2,900	$ -
	Subtotal - Benefits	$ 2,900	$ 2,900	$ -
57720	MEALS, LODGING & TRAVEL	$ 1,000	$ 1,000	$ -
57730	PROFESSIONAL SERVICES	500	500	-
57745	TRAINING & EDUCATION	400	400	-
	Subtotal - Operating Expenditures	$ 1,900	$ 1,900	$ -
	TOTAL EXPENDITURES	$ 42,000	$ 42,000	$ -

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
CITY CLERK - DEPARTMENT 10103						
Salaries	$ 51,295	$ 53,168	$ 55,875	$ 57,200	$ 58,000	1.40%
Benefits	12,191	12,429	12,368	8,600	9,100	5.81%
Operating Expenditures	4,650	16,159	27,645	17,200	12,900	-25.00%
TOTAL EXPENDITURES	$ 68,136	$ 81,756	$ 95,888	$ 83,000	$ 80,000	-3.61%



Salaries are proposed to increase because of full year funding for the 2009 merit increase. The 2009 budget only included funds based on the City Clerk's evaluation date.

Benefits are proposed to increase because of increases in FICA Taxes and LAGERS.

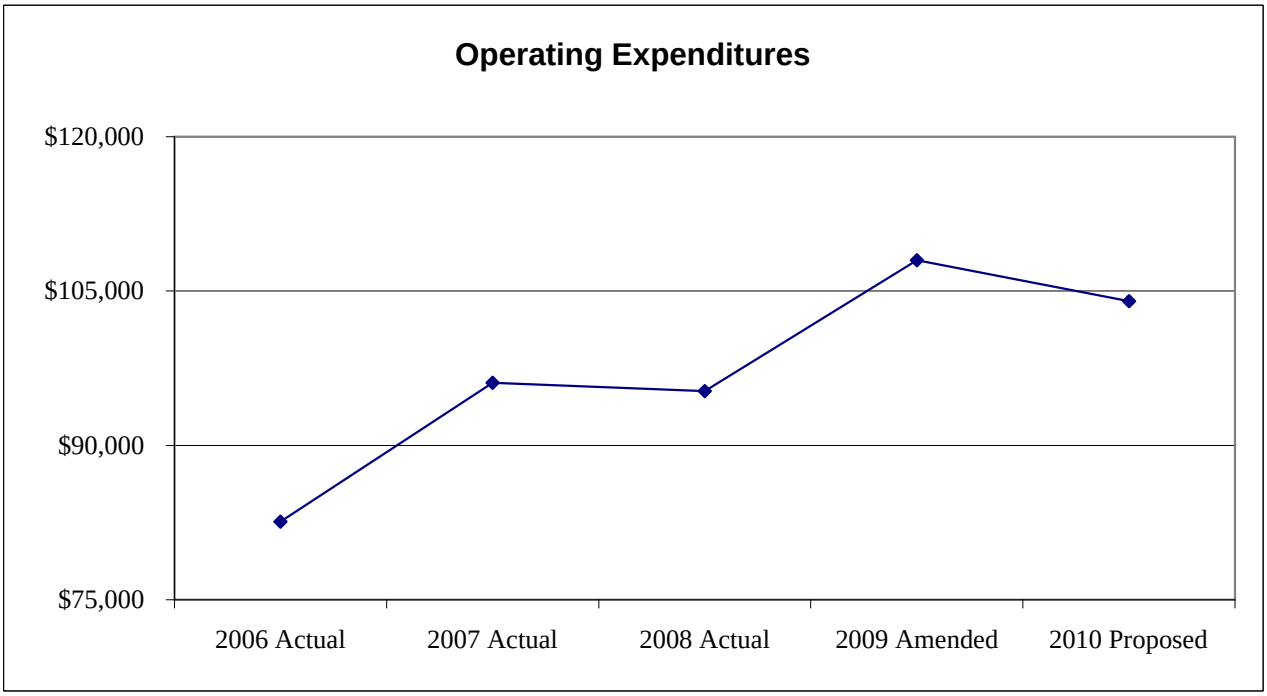
Operating Expenditures are proposed to decrease in 2010 due to reduction in the amount of work required for shredding of documents and updating the City Code of Ordinances.

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	CITY CLERK - DEPARTMENT 10103			
50010	FULL TIME - SALARIED	$ 57,200	$ 58,000	$ 800
	Subtotal - Salaries	$ 57,200	$ 58,000	800
52200	FICA TAXES	$ 4,400	$ 4,500	$ 100
52210	LAGERS	3,600	4,300	700
52220	HEALTH INSURANCE	-	-	-
52221	DENTAL INSURANCE	300	-	(300)
52230	LIFE INSURANCE	100	100	-
52250	LONG TERM DISABILITY INSURANCE	200	200	-
	Subtotal - Benefits	$ 8,600	$ 9,100	500
57710	DUES AND SUBSCRIPTIONS	$ 200	$ 200	$ -
57715	ELECTION EXPENSE	2,300	2,300	-
57720	MEALS, LODGING AND TRAVEL	1,900	1,900	-
57730	CONTRACT LABOR	2,000	1,000	(1,000)
57735	CODIFICATION / INDEXING	9,500	6,200	(3,300)
57745	TRAINING AND EDUCATION	1,000	1,000	-
57793	APPRECIATION PLAQUES AND AWARDS	300	300	-
	Subtotal - Operating Expenditures	$ 17,200	$ 12,900	$ (4,300)
	TOTAL EXPENDITURES	$ 83,000	$ 80,000	$ (3,000)

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
HUMAN RESOURCES - DEPARTMENT 10105						
Salaries	$ 47,184	$ 48,733	$ 49,878	$ 52,700	$ 54,200	2.85%
Benefits	16,102	16,761	16,176	17,300	18,800	8.67%
Operating Expenditures	19,297	30,600	29,214	38,000	31,000	-18.42%
TOTAL EXPENDITURES	$ 82,583	$ 96,094	$ 95,268	$ 108,000	$ 104,000	-3.70%



Salaries are proposed to increase because of full year funding for the 2009 merit increase.

Benefits are proposed to increase because of increases in FICA Taxes and LAGERS.

Department costs increased during prior years as follows:

Fiscal Year 2007	
Unemployment Payments	$ 6,000
Transfer appreciation dinner to this department	5,000
Increase in salary and benefits	2,000
	$ 13,000

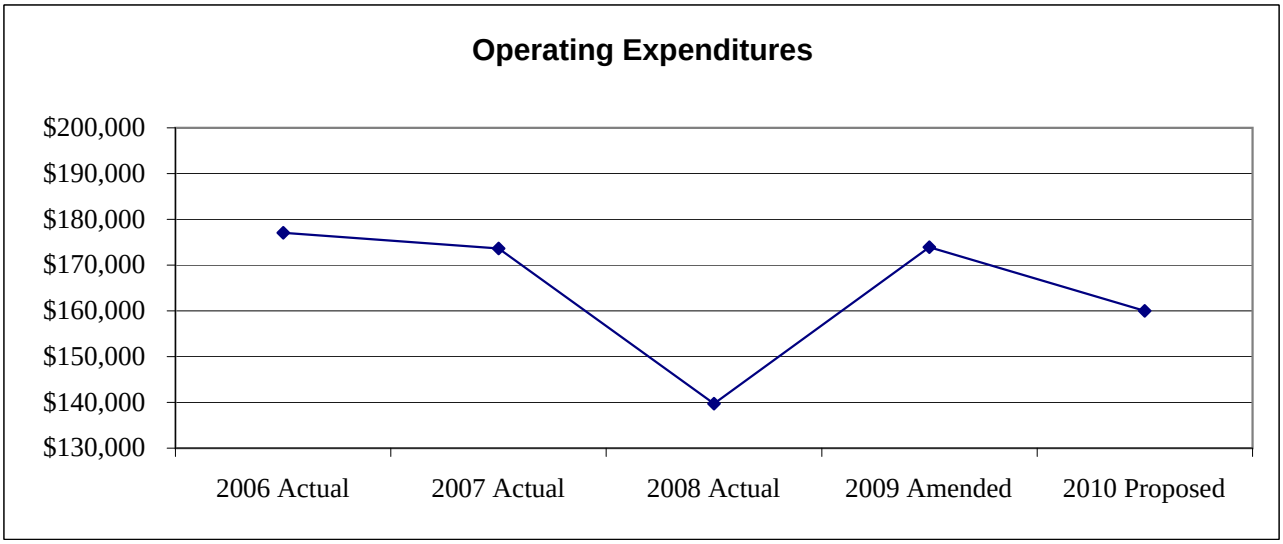
Although the 2009 budget appears to be an increase from 2008, the 2009 budgeted amount is equal to the 2008 approved budget. The appearance of an increase is due to cost savings realized in 2008 that may or may not be realized in 2009.

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	HUMAN RESOURCES - DEPARTMENT 10105			
50010	FULL TIME - SALARIED	$ 52,700	$ 54,200	$ 1,500
	Subtotal - Salaries	$ 52,700	$ 54,200	$ 1,500
52200	FICA TAXES	$ 4,100	$ 4,200	$ 100
52210	LAGERS	3,400	4,000	600
52220	HEALTH INSURANCE	8,800	9,500	700
52221	DENTAL INSURANCE	800	800	-
52230	LIFE INSURANCE	100	100	-
52250	LONG TERM DISABILITY INSURANCE	100	200	100
	Subtotal - Benefits	$ 17,300	$ 18,800	$ 1,500
57710	DUES AND SUBSCRIPTIONS	$ 2,500	$ 1,400	$ (1,100)
57745	TRAINING AND EDUCATION	2,000	500	(1,500)
57750	EMPLOYEE TESTING COSTS	5,500	4,500	(1,000)
57765	EMPLOYEE ASSISTANCE PROGRAM	1,000	1,100	100
57766	UNEMPLOYMENT PAYMENTS	14,000	14,000	-
57791	ADVERTISING / PUBLIC RELATIONS	4,000	2,500	(1,500)
57797	APPRECIATION DINNER	6,000	5,500	(500)
57880	AWARDS AND RECOGNITIONS	3,000	1,500	(1,500)
	Subtotal - Operating Expenditures	$ 38,000	$ 31,000	$ (7,000)
	TOTAL EXPENDITURES	$ 108,000	$ 104,000	$ (4,000)

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
MUNICIPAL COURT - DEPARTMENT 10107						
Salaries	$ 87,889	$ 75,893	$ 51,183	$ 68,700	$ 70,200	2.18%
Benefits	23,194	18,172	11,831	14,800	16,500	11.49%
Operating Expenditures	65,967	64,588	61,140	74,800	65,500	-12.43%
Police Services	-	15,000	15,600	15,600	7,800	-50.00%
Total Operating Expenditures	$ 177,050	$ 173,653	$ 139,754	$ 173,900	$ 160,000	-7.99%
Capital Expenditures - New Court Software	-	-	-	-	31,000	100.00%
TOTAL EXPENDITURES	$ 177,050	$ 173,653	$ 139,754	$ 173,900	$ 191,000	9.83%



Salaries are proposed to increase because of full year funding for the 2009 merit increase. The 2009 budget only included funds based on the evaluation date for the two employees.

Benefits are proposed to increase because of increases in FICA Taxes and LAGERS.

Operating expenditures are proposed to decrease in 2010 because of one-time expenditures incurred in 2009 for the court audit ($2,000) and the costs of the special prosecutor ($7,000).

Police costs for the two bailiffs used during court are proposed to decrease based on actual costs for time spent by the bailiffs in court.

Costs for this department decreased during 2008 because of the reorganization of the court that took place in October 2007 wherein the full time Assistant Court Clerk position was eliminated.

The 2009 budget increased because of the following factors:

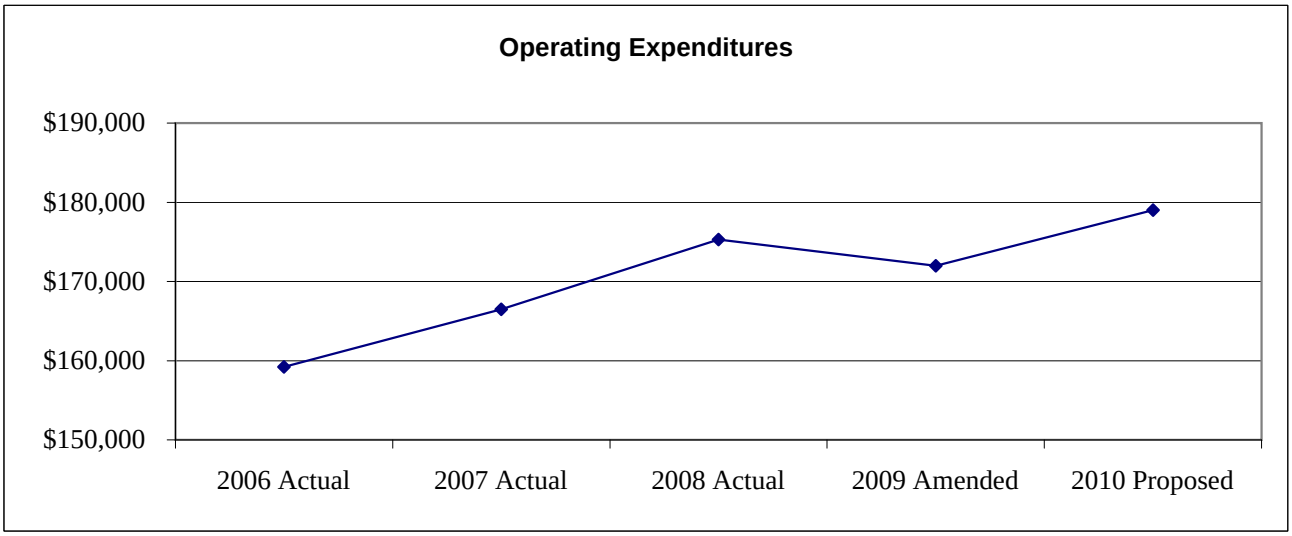
The addition of a part time Assistant Court Clerk	$ 22,000
The costs of the Municipal Court audit	2,000
The costs for the Special Prosecutor	7,000
	$ 31,000

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	MUNICIPAL COURT - DEPARTMENT 10107			
50011	FULL TIME - HOURLY	$ 62,000	$ 63,500	$ 1,500
50014	OVERTIME	6,700	6,700	-
	Subtotal - Salaries	$ 68,700	$ 70,200	$ 1,500
52200	FICA TAXES	$ 4,600	$ 5,400	$ 800
52210	LAGERS	3,900	4,800	900
52220	HEALTH INSURANCE	5,600	5,600	-
52221	DENTAL INSURANCE	400	400	-
52230	LIFE INSURANCE	200	200	-
52250	LONG TERM DISABILITY INSURANCE	100	100	-
	Subtotal - Benefits	$ 14,800	$ 16,500	$ 1,700
54410	COURT TELEPHONE (REJIS)	$ 2,000	$ 1,500	$ (500)
54420	OFFICE SUPPLIES	2,800	2,500	(300)
57700	AUDIT FEES	2,000	-	(2,000)
57702	BANKING FEES	1,000	1,000	-
57720	MEALS, LODGING AND TRAVEL	1,000	1,000	-
5772501	COURT JUDGE	12,000	12,000	-
57726	PROVISIONAL JUDGE	600	600	-
57727	PROSECUTING ATTORNEY	23,000	23,000	-
57728	SPECIAL PROSECUTOR	2,000	2,000	-
57729	SPECIAL PROSECUTOR - SPECIAL CASE	7,000	-	(7,000)
57730	CONTRACT LABOR	1,000	1,500	500
57745	TRAINING AND EDUCATION	400	400	-
57770	COURT INMATE HOUSING	20,000	20,000	-
	Subtotal - Operating Expenditures	$ 74,800	$ 65,500	$ (9,300)
58901	POLICE SERVICES	$ 15,600	$ 7,800	$ (7,800)
64101	NEW COURT SOFTWARE SYSTEM	$ -	$ 31,000	$ 31,000
	TOTAL EXPENDITURES	$ 173,900	$ 191,000	$ 17,100

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
FINANCE - DEPARTMENT 10110						
Salaries	$ 119,603	$ 119,450	$ 126,436	$ 123,000	$ 129,500	5.28%
Benefits	19,486	20,477	23,540	23,900	25,400	6.28%
Operating Expenditures	20,103	26,553	25,321	25,100	24,100	-3.98%
TOTAL EXPENDITURES	$ 159,192	$ 166,480	$ 175,297	$ 172,000	$ 179,000	4.07%



Salaries are projected to increase in 2010 because of the following factors:

The part-time bookkeeper returns to performing only finance functions. During 2009, the bookkeeper spent $4,000 worth of time helping at RiverChase while the Administrative Assistant position was open.

Because of full year funding for the 2009 merit increase. The 2009 budget only included funds based on the employee evaluation date.

Benefits are projected to go up based on increased costs for LAGERS and health/dental insurance.

Operating expenditures are proposed to decrease in 2010 due to the elimination of out of town travel. Required training during 2010 is proposed to be received from on-line courses offered on the Internet.

Please see the attached memo for information on an unfunded capital expenditure that the Finance Department wishes to present for Board consideration.

Costs increased during prior years as follows:

Fiscal Year 2007:

Cost of Municipal Court audit	$ 6,000

Fiscal Year 2008:

Convert part-time bookkeeper to full time	$ 10,000

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	FINANCE - DEPARTMENT 10110			
50010	FULL TIME - SALARIED	$ 87,000	$ 89,800	$ 2,800
50011	FULL TIME - HOURLY	19,500	19,600	100
50012	PART TIME	16,300	19,900	3,600
50014	OVERTIME	200	200	-
	Subtotal - Salaries	$ 123,000	$ 129,500	$ 6,500
52200	FICA TAXES	$ 9,700	$ 9,900	$ 200
52210	LAGERS	6,800	8,100	1,300
52220	HEALTH INSURANCE	6,400	6,400	-
52221	DENTAL INSURANCE	500	500	-
52230	LIFE INSURANCE	200	200	-
52250	LONG TERM DISABILITY INSURANCE	300	300	-
	Subtotal - Benefits	$ 23,900	$ 25,400	$ 1,500
54420	OFFICE SUPPLIES	$ 2,000	$ 2,000	$ -
57700	ACCOUNTING AND AUDITING FEES	15,600	15,600	-
57702	BANK FEES	2,000	2,000	-
57705	PUBLIC NOTICES	2,000	2,000	-
57710	DUES AND SUBSCRIPTIONS	1,000	1,000	-
57720	MEALS, LODGING AND TRAVEL	1,500	100	(1,400)
57745	TRAINING AND EDUCATION	1,000	1,400	400
	Subtotal - Operating Expenditures	$ 25,100	$ 24,100	$ (1,000)
	TOTAL EXPENDITURES	$ 172,000	$ 179,000	$ 7,000

Account # 57720 - Meals, Lodging & Travel

Monthly St Louis GFOA Meetings - 10 @ $10	$ 100
	$ 100

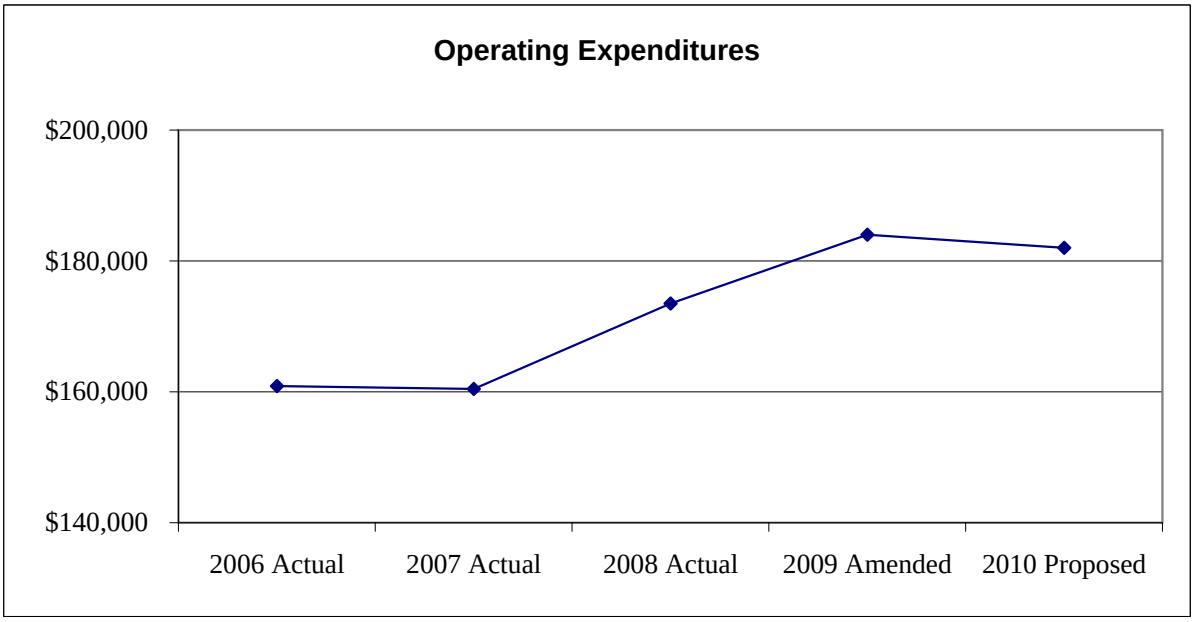
Account # 57745 - Training & Education

15 Internet Training Courses @ $85	$ 1,275
Annual GAAP Update Seminar - Held in St Louis	125
	$ 1,400

Training classes are required in order for the Finance Director to maintain his CPFO certification.

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
INFORMATION SERVICES - DEPARTMENT 10112						
Salaries	$ 50,580	$ 52,315	$ 54,688	$ 55,500	$ 56,300	1.44%
Benefits	13,844	14,225	16,841	18,000	15,700	-12.78%
Operating Expenditures	96,453	93,912	101,957	110,500	110,000	-0.45%
Subtotal - Operating Expenditures	$ 160,877	$ 160,452	$ 173,486	$ 184,000	$ 182,000	-1.09%
Capital Expenditures	-	11,483	-	-	-	-100.00%
TOTAL EXPENDITURES	$ 160,877	$ 171,935	$ 173,486	$ 184,000	$ 182,000	-1.09%



Salaries are proposed to increase because of full year funding for the 2009 merit increase. The 2009 budget only included funds based on the employee evaluation date.

Benefits will decrease because the I S Manager switched her coverage from family to child coverage.

Operating expenditures will decrease due to a reduction in costs for purchase of computer equipment. The requested funding for 2010 will go towards network system improvements since new desktop units were purchased for most departments in 2009.

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	INFORMATION SERVICES - DEPARTMENT # 10112			
50010	FULL TIME - SALARIED	$ 55,500	$ 56,300	$ 800
52200	FICA TAXES	$ 4,300	$ 4,300	$ -
52210	LAGERS	3,600	4,200	600
52220	HEALTH INSURANCE	8,700	6,000	(2,700)
52221	DENTAL INSURANCE	1,000	800	(200)
52230	LIFE INSURANCE	200	200	-
52250	LONG TERM DISABILITY INSURANCE	200	200	-
	Subtotal - Benefits	$ 18,000	$ 15,700	$ (2,300)
54410	TELEPHONE	$ 23,000	$ 34,500	$ 11,500
56631	COMPUTER EQUIPMENT	24,000	19,000	(5,000)
57720	MEALS/LODGING/TRAVEL	500	500	-
57730	PROFESSIONAL SERVICES	-	2,000	2,000
57745	TRAINING AND EDUCATION	3,000	2,500	(500)
57796	NEWS AND VIEWS NEWSLETTER	11,000	9,000	(2,000)
57850	EQUIPMENT/SOFTWARE MAINTENANCE	34,000	32,000	(2,000)
57860	EQUIPMENT LEASE COSTS	15,000	10,500	(4,500)
	Subtotal - Operating Expenditures	$ 110,500	$ 110,000	$ (500)
	TOTAL EXPENDITURES	$ 184,000	$ 182,000	$ (2,000)

Recap of Account 54410 - Telephone

AT&T - Landline Phones/Internet @ $2,200 per month	$ 26,400
AT&T Mobility - Cell Phones @ $300 per month	3,600
AT&T - T1 Connection # $300 per month	3,600
AT&T - Long Distance Charges @ $50 per month	600
TOTALS	$ 34,200

Recap of Account 57850 - Equipment/Software Maintenance

Sungard Pentatamation - Finance Software	$ 21,000
Miscellaneous Equipment Repair Parts	6,800
Monthly Web Site Maintenance	2,000
Comp-U-Help - E Mail & Web Hosting	1,500
Environmental Systems	700
	$ 32,000

Recap of Account 57860 - Equipment Lease Costs

City Hall Copier Lease @ $416 per month	$ 4,992
Postage Meter Rental @ $537 per quarter	2,148
Public Works Copier Lease @ $134 per month	1,608
Community Development Copier Lease @$135 Per Month	1,620
	$ 10,368

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010	2011
CAPITAL PROJECTS - DEPARTMENT 10295						
OPERATING EXPENDITURES						
Utility Line Relocations	$ 262,384	$ 52,768	$ -	$ -	$ -	$ -
CAPITAL EXPENDITURES						
Vehicles	$ -	$ 50,647	$ 125,251	$ 20,000	$ 20,000	$ 116,000
Equipment	84,038	12,836	-	18,400	11,000	11,000
Computer Equipment	12,580	11,483	-	-	-	-
Municipal Court Software	-	-	-	-	31,000	-
Telephone System Upgrade	-	-	-	-	-	30,000
Land Improvements - City Hall Sprinkler System	-	226	35,905	-	-	-
Street Improvements	1,046,692	116,225	242,167	1,510,000	-	-
Bridge Improvements	-	42,376	72,608	7,348,600	125,000	-
TOTAL CAPITAL EXPENDITURES	$ 1,143,310	$ 233,793	$ 475,931	$ 8,897,000	$ 187,000	$ 157,000

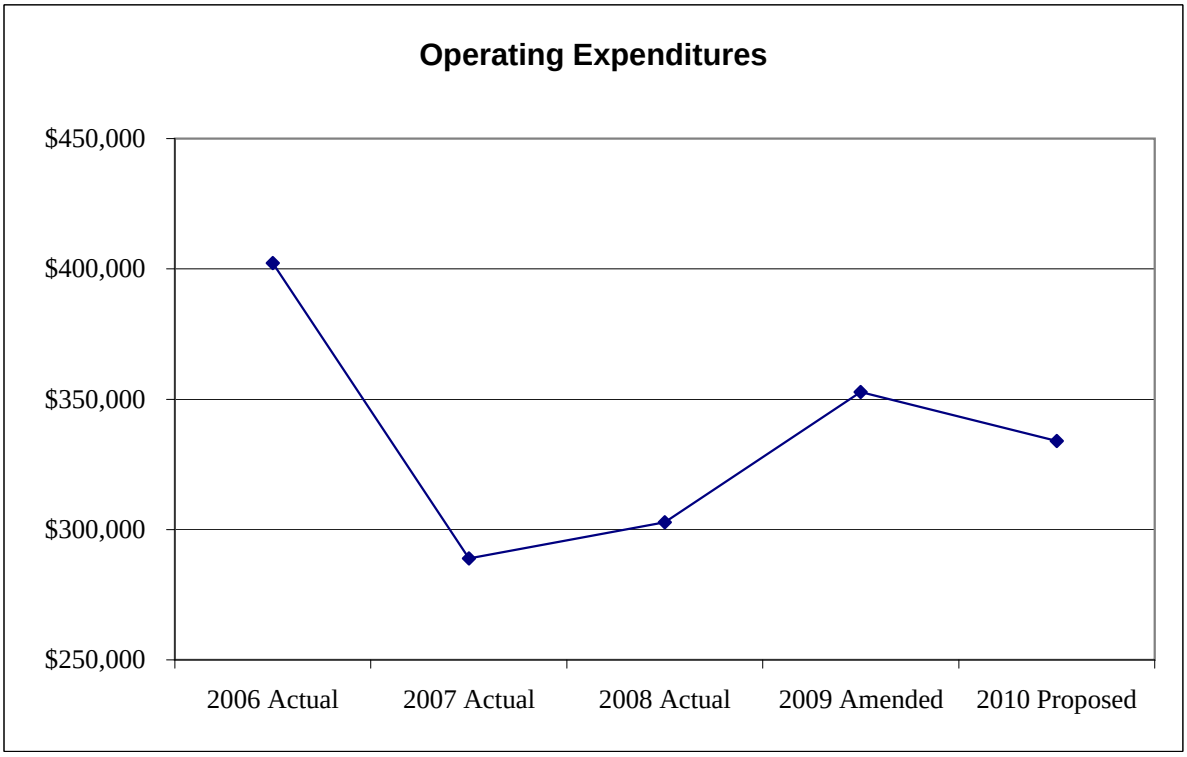
Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	2011 Proposed
CAPITAL GRANT REVENUES						
Yarnell/Larkin Williams Intersection	$ 673	$ 56,316	$ -	$ -	$ -	$ -
Old Gravois Bridge	-	-	-	5,628,000	-	
Old Highway 141 Bridge	-	-	-	658,600	45,400	
Gravois/Old Highway 141 Intersection	-	-	20,000	190,400	-	
TOTAL GRANT REVENUES	$ 673	$ 56,316	$ 20,000	$ 6,477,000	$ 45,400	$ -
Beginning Capital Account Balance	$ 4,629,758	$ 4,174,049	$ 5,529,743	$ 6,486,182	$ 3,572,977	$ 3,494,377
Ending Capital Account Balance	$ 4,174,049	$ 5,529,743	$ 6,486,182	$ 3,572,977	$ 3,494,377	$ 3,337,377

Three Year Capital Plan - General Fund

Item/Project	Account #	2009 Amended	2010 Proposed	2011	2012
Replace Truck - Public Works	10601 - 62099	$ 20,000	$ 20,000	$ 116,000	$ 125,000
Equipment	10601 - 63600	18,400	11,000	11,000	11,000
Telephone System Upgrade	10295 - 64101	-	-	30,000	-
Old Highway 141 Road Improvements	10295 - 67606	410,000	-	-	-
Gravois/Old Highway 141 Intersection	10295 - 6760602	300,000	-	-	-
Woodway Circle Drive Improvements	10295 - 67608	800,000	-	-	-
Old Highway 141 Bridge - Construction Costs	10295 - 69001	875,000	-	-	-
Old Highway 141 Bridge - Engineering Costs	10295 - 69001		125,000		
Old Gravois Road Bridge	10295 - 69002	6,473,600	-	-	-
Municipal Court Software	10107 - 64101	-	31,000	-	-
Connect Sidewalks from RiverChase to Bowles		-	-	-	600,000
Connect Sidewalks from RiverChase to Larkin-Williams		-	-	-	600,000
Enclose drainage along Horan		-	-	-	300,000
Traffic Signal Installation at Horan and Larkin-Williams		-	-	-	650,000
Total Capital Expenditures		8,897,000	187,000	157,000	2,286,000
Capital Grants		(6,477,000)	(45,400)	-	(1,720,000)
NET CITY COST		$ 2,420,000	$ 141,600	$ 157,000	$ 566,000
Capital Grants					
Old Highway 141 Bridge Replacement (1)		$ 658,600	$ 45,400	$ -	$ -
Gravois/Old Highway 141 Intersection (1)		190,400	-	-	-
Old Gravois Road Bridge - St Louis County (1)		1,000,000	-	-	-
Old Gravois Road Bridge - East/West Gateway (1)		4,628,000	-	-	-
Connect Sidewalks from RiverChase to Bowles (2)		-	-	-	480,000
Connect Sidewalks from RiverChase to Larkin-Williams (2)		-	-	-	480,000
Enclose drainage along Horan (2)		-	-	-	240,000
Traffic Signal Installation at Horan and Larkin-Williams (2)		-	-	-	520,000
Total Grants		$ 6,477,000	$ 45,400	$ -	$ 1,720,000
(1) Grant Has Already Been Approved For Funding					
(2) Grant To Be Applied For - Not Yet Approved					
Beginning Balance - Capital Reserve Account		$ 6,486,182	$ 3,572,977	$ 3,494,377	$ 3,337,377
Capital Expenditures		(8,897,000)	(187,000)	(157,000)	(2,286,000)
Capital Grants		6,477,000	45,400	-	1,720,000
Operating Surplus (Deficit)		(493,205)	63,000	-	-
Projected Ending Balance - Capital Reserve Account		$ 3,572,977	$ 3,494,377	$ 3,337,377	$ 2,771,377

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
COMMUNITY DEVELOPMENT - DEPARTMENT 10301						
Salaries	$ 286,149	$ 210,098	$ 216,003	$ 233,300	$ 220,900	-5.32%
Benefits	71,222	55,299	55,271	62,500	59,100	-5.44%
Operating Expenditures	26,731	8,955	18,889	38,000	35,000	-7.89%
Public Works Services	18,119	14,605	12,667	19,000	19,000	0.00%
Total Operating Expenditure	$ 402,221	$ 288,957	$ 302,830	$ 352,800	$ 334,000	-5.33%
Capital Expenditures	-	-	23,067	-	-	100.00%
TOTAL EXPENDITURES	$ 402,221	$ 288,957	$ 325,897	$ 352,800	$ 334,000	-5.33%



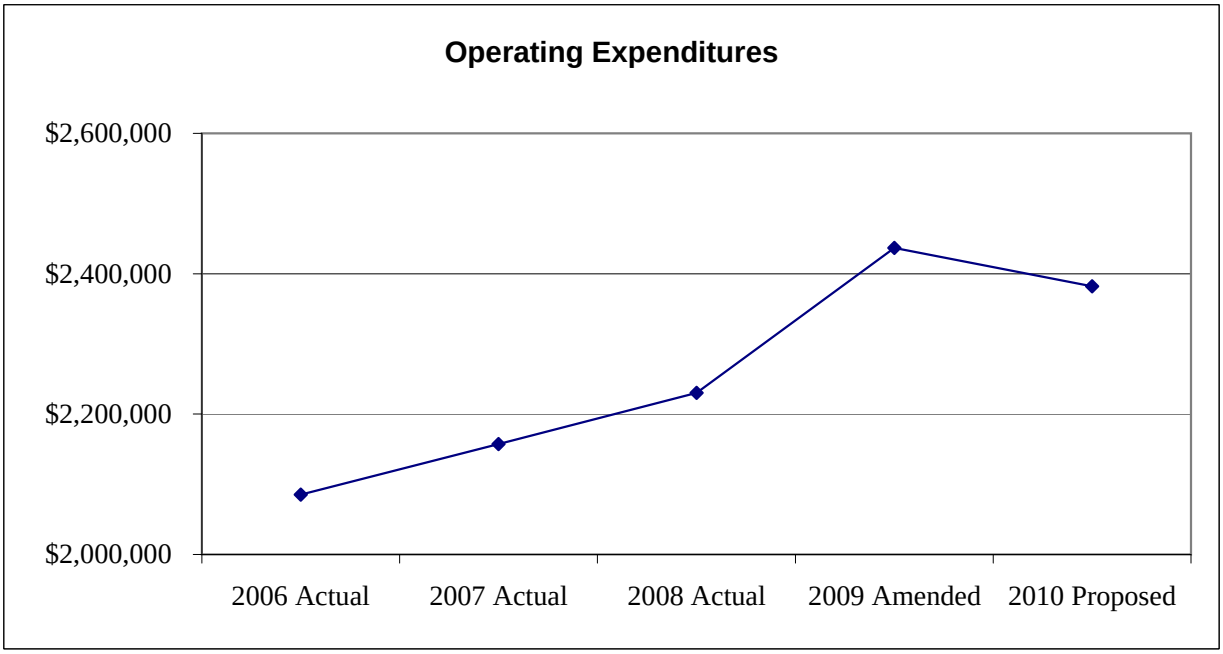
Salaries and benefits will decrease in 2010 based on the reorganization of the Community Development function.

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	COMMUNITY DEVELOPMENT - DEPARTMENT # 10301			
50010	FULL TIME - SALARIED	$ 117,300	$ 166,200	$ 48,900
50011	FULL TIME - HOURLY	115,500	54,200	(61,300)
50014	OVERTIME	500	500	-
	Subtotal - Salaries	$ 233,300	$ 220,900	$ (12,400)
52200	FICA TAXES	$ 17,900	$ 16,900	$ (1,000)
52210	LAGERS	14,900	15,100	200
52220	HEALTH INSURANCE	26,300	24,200	(2,100)
52221	DENTAL INSURANCE	2,300	1,700	(600)
52230	LIFE INSURANCE	500	500	-
52250	LONG TERM DISABILITY	600	700	100
	Subtotal - Benefits	$ 62,500	$ 59,100	$ (3,400)
54420	OFFICE SUPPLIES	2,500	2,500	-
54423	GRAPHS & MAPS	1,000	1,000	-
56610	PERSONNEL EQUIPMENT	500	500	-
57701	CREDIT CARD FEES	500	500	-
57705	PUBLIC NOTICES	3,000	3,000	-
57710	DUES AND SUBSCRIPTIONS	1,000	1,000	-
57720	MEALS / LODGING AND TRAVEL	3,000	2,000	(1,000)
57730	PROFESSIONAL SERVICES	15,000	15,000	-
57745	TRAINING AND EDUCATION	1,000	2,000	1,000
57800	POSTAGE	2,000	2,000	-
57870	ECONOMIC/DEMOGRAPHIC INFORMATION	3,500	3,500	-
58810	BUILDING MAINTENANCE	3,000	-	(3,000)
58820	GAS & OIL	2,000	2,000	-
	Subtotal - Operating Expenditures	$ 38,000	$ 35,000	$ (3,000)
58910	BUILDING MAINTENANCE - PUBLIC WORKS LABOR	$ 10,000	$ 10,000	$ -
58911	BUILDING MAINTENANCE - PUBLIC WORKS EQUIPMENT	1,000	1,000	-
58912	MAINTENANCE SUPPLIES	8,000	8,000	-
	Subtotal - Public Works Charges	$ 19,000	$ 19,000	$ -
	TOTAL EXPENDITURES	$ 352,800	$ 334,000	$ (18,800)

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
POLICE SERVICES - DEPARTMENT # 10401						
Operating Expenditures	$ 4,544	$ 2,514	$ 2,615	$ 2,000	$ -	-100.00%
Police Services Contract	2,080,515	2,154,893	2,227,561	2,435,000	2,382,000	-2.18%
TOTAL EXPENDITURES	$ 2,085,059	$ 2,157,407	$ 2,230,176	$ 2,437,000	$ 2,382,000	-2.26%



The City of Fenton has contracted with the St. Louis County Police Department for police services since 1995. The contract was renewed during 2005 and will expire on December 31, 2010.

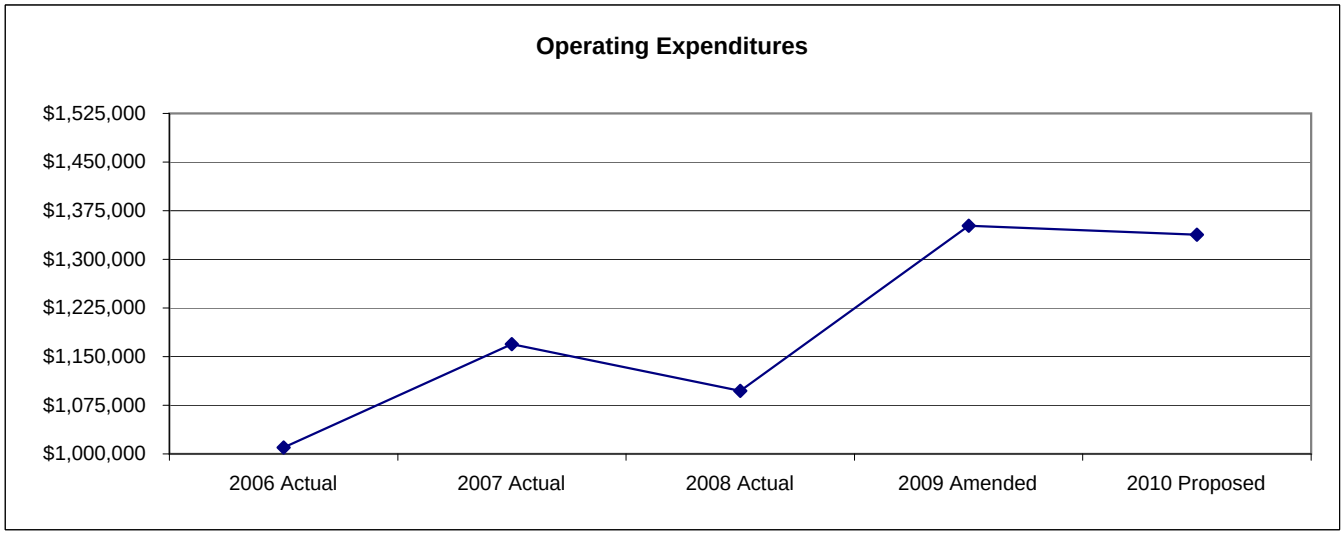
Costs are proposed to decrease in 2010 due to the reduction in the police force from 22 officers to 21 and due to the elimination of the DARE program.

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	POLICE SERVICES - DEPARTMENT 10401			
57787	DARE SUPPLIES	$ 2,000	$ -	$ (2,000)
58901	POLICE CONTRACT	2,435,000	2,382,000	(53,000)
	TOTAL EXPENDITURES	$ 2,437,000	$ 2,382,000	$ (55,000)

General Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
PUBLIC WORKS - DEPARTMENT 10601						
Salaries	$ 1,029,253	$ 1,072,818	$ 1,105,634	$ 1,160,400	$ 1,089,600	-6.10%
Benefits	304,448	325,972	337,615	353,600	357,400	1.07%
Operating Expenditures	315,094	395,099	364,233	461,800	481,000	4.16%
Reimbursements From Other Departments	(639,032)	(624,401)	(710,242)	(624,000)	(590,000)	-5.45%
Subtotal - Operating Expenditures	$ 1,009,763	$ 1,169,488	$ 1,097,240	$ 1,351,800	$ 1,338,000	-1.02%
Capital Equipment	84,038	63,483	102,184	38,400	31,000	-19.27%
TOTAL EXPENDITURES	$ 1,093,801	$ 1,232,971	$ 1,199,424	$ 1,390,200	$ 1,369,000	-1.52%



Explanation of Budget Changes

For the 2010 Fiscal Year:

Salaries and benefits are proposed to decrease in 2010 due to the suspension of the following programs, which will reduce the amount of manpower required:

Senior Lawn Mowing Program
Senior Snow Removal Program
Bulk Pickup Program
Mowing Right-of-Way

Operating expenditures will increase based on the cost of gasoline. Through July, gasoline costs have averaged $1.80 per gallon compared to the $2.75 per gallon included in the 2010 budget. This increased cost will also increase intergovernmental revenues by $33,000.

For the 2009 Fiscal Year:

The 2009 budget increased due to the return to normal levels for several programs such as the slab/sidewalk replacement program, street maintenance program and other programs that were not done during 2008 due to the clean up efforts required by the 2008 flood. This is also the reason that expenditures decreased during fiscal year 2008 compared to fiscal year 2007.

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
	PUBLIC WORKS - DEPARTMENT # 10601			
50010	FULL TIME - SALARIED	$ 264,000	$ 265,200	$ 1,200
50011	FULL TIME - HOURLY	847,000	775,200	(71,800)
50012	PART TIME	25,400	25,200	(200)
50014	OVERTIME	24,000	24,000	-
	Subtotal - Salaries	$ 1,160,400	$ 1,089,600	$ (70,800)
52200	FICA TAXES	$ 89,000	$ 83,400	$ (5,600)
52210	LAGERS	71,000	77,000	6,000
52220	HEALTH INSURANCE	171,600	177,500	5,900
52221	DENTAL INSURANCE	15,500	13,500	(2,000)
52230	LIFE INSURANCE	3,500	3,100	(400)
52250	LONG TERM DISABILITY	3,000	2,900	(100)
	Subtotal - Benefits	$ 353,600	$ 357,400	$ 3,800
53300	UTILITIES	$ 21,000	$ 21,000	$ -
53340	INSURANCE - PROPERTY DAMAGE DEDUCTIBLE	3,000	3,000	-
55521	GASOLINE SYSTEM REPAIRS	1,000	1,000	-
55535	UNIFORM SERVICES	5,000	4,500	(500)
55555	TOOL RENTAL AND REPAIRS	7,000	5,000	(2,000)
56610	PERSONNEL EQUIPMENT	7,000	7,000	-
56612	MOSQUITO CONTROL	8,000	6,000	(2,000)
56630	SMALL TOOLS	5,000	5,000	-
56633	MINOR EQUIPMENT	3,000	3,000	-
56635	SALT AND CALCIUM CHLORIDE	60,800	50,000	(10,800)
57705	PUBLIC NOTICES	1,000	500	(500)
57745	TRAINING AND EDUCATION	1,000	1,000	-
57756	STREET STRIPPING/TRAFFIC CONTROL	16,000	17,000	1,000
57757	STREET CLEANING SERVICE	4,000	4,000	-
57758	STREETS/SLABS/SIDEWALK REPLACEMENT	50,000	50,000	-
57792	CITY CLEAN UP DAYS	5,000	-	(5,000)
57798	STREET LIGHTING	1,000	1,000	-
57800	POSTAGE	1,000	1,000	-
57802	LAWN DEBRIS	6,000	6,000	-
5881044	BUILDING MAINTENANCE - 900 GREGORY	1,000	1,000	-
5881046	BUILDING MAINTENANCE - 700 RUDDER	7,000	7,000	-
5881059	BUILDING MAINTENANCE - NAVAJO HOTEL	1,000	1,000	-
5881144	BUILDING MAINTENANCE SUPPLIES - 900 GREGORY	1,000	1,000	-
5881146	BUILDING MAINTENANCE SUPPLIES	2,000	2,000	-
5881244	EQUIPMENT MAINTENANCE - 900 GREGORY	2,000	2,000	-
5881246	EQUIPMENT MAINTENANCE - 700 RUDDER	4,000	4,000	-
5881259	EQUIPMENT MAINTENANCE - NAVAJO HOTEL	2,000	2,000	-
5881344	CLEANING SUPPLIES - 900 GREGORY	1,000	1,000	-
5881346	CLEANING SUPPLIES - 700 RUDDER	1,000	1,000	-
5881544	ROUTINE MAINTENANCE - 900 GREGORY	1,000	1,000	-
5881547	STREET OVERLAY	-	5,000	5,000
5881546	ROUTINE MAINTENANCE - 700 RUDDER	30,000	24,000	(6,000)
5881559	ROUTINE MAINTENANCE - NAVAJO HOTEL	1,000	6,000	5,000

Budget Detail Sheet

Account #	Name	2009 Amended Budget	2010 Proposed Budget	Difference
5882044	GASOLINE - POLICE.- 48,000 gal.@ $2.75	99,000	132,000	33,000
5882044	MOTOR OIL - POLICE	1,000	1,000	-
5882046	DIESEL - PUBLIC WORKS - 12,000 gal. @ $3	25,000	36,000	11,000
5882046	GASOLINE - PUBLIC WORKS - Gas 5,000 gal. @ $2.75	20,000	14,000	(6,000)
5882046	MOTOR OIL - PUBLIC WORKS	4,000	4,000	-
5882046	UST INSURANCE	1,000	1,000	-
5882546	CONTRACTED VEHICLE REPAIRS	20,000	20,000	-
5882644	VEHICLE REPAIR PARTS - POLICE	6,000	3,000	(3,000)
5882646	VEHICLE REPAIR PARTS - PUBLIC WORKS	24,000	24,000	-
5885546	RADIO REPAIRS & MAINTENANCE	2,000	2,000	-
	Subtotal - Operating Expenditures	$ 461,800	$ 481,000	$ 19,200
62099	VEHICLE REPLACEMENTS	$ 20,000	$ 20,000	$ -
63600	EQUIPMENT REPLACEMENTS	18,400	11,000	(7,400)
	Subtotal - Capital Equipment	$ 38,400	$ 31,000	$ (7,400)
58910	CHARGES TO OTHER DEPARTMENTS - LABOR	$ (561,000)	$ (526,000)	$ 35,000
58911	CHARGES TO OTHER DEPARTMENTS - EQUIP	(63,000)	(64,000)	(1,000)
	Subtotal - Charges to Other Departments	$ (624,000)	$ (590,000)	$ 34,000
	TOTAL EXPENDITURES	$ 1,390,200	$ 1,369,000	$ (21,200)

Account # 58910 - Labor Costs:

RiverChase	$ 229,000
Parks & Recreation	220,000
Storm Water Maintenance	30,000
Special Events	9,000
City Hall	28,000
Community Development	10,000
	$ 526,000

Account # 58911 - Equipment Costs:

Parks & Recreation	$ 45,000
RiverChase	9,000
Storm Water Maintenance	5,000
Special Events	1,000
City Hall	3,000
Community Development	1,000
	$ 64,000

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Storm Water/Parks Fund

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BUDGET OVERVIEW
STORM WATER/PARKS FUND

Source	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
REVENUES						
Sales Taxes	$ 3,184,662	$ 3,277,581	$ 3,104,783	$ 2,955,000	$ 2,955,000	0.0%
RiverChase Revenues	1,643,178	1,701,897	1,595,282	1,577,000	1,575,000	-0.1%
Park Programs	313,156	322,338	294,963	314,000	385,000	22.6%
Interest On Investments	118,876	126,597	85,368	25,000	25,000	0.0%
Special Events Revenues	10,654	9,208	8,522	9,000	9,000	0.0%
Subtotal - Operating Revenues	$ 5,270,526	$ 5,437,621	$ 5,088,918	$ 4,880,000	$ 4,949,000	1.4%
Restricted Interest Earnings	$ 91,941	$ 123,843	$ 87,418	$ 30,000	$ 30,000	0.0%
Capital Grants	-	-	65,092	654,600	-	-100.0%
Subtotal - Non Operating Revenues	91,941	123,843	152,510	684,600	30,000	-95.6%
Total Revenues	$ 5,362,467	$ 5,561,464	$ 5,241,428	$ 5,564,600	$ 4,979,000	-10.5%
EXPENDITURES						
RiverChase Operations	$ 1,834,965	$ 1,965,971	$ 2,020,866	$ 2,005,000	$ 1,972,000	-1.6%
Parks & Recreation Operations	780,902	838,564	850,061	679,000	667,000	-1.8%
Special Events	45,501	49,476	79,108	78,000	42,000	-46.2%
Storm Water Maintenance	55,195	46,126	18,402	65,000	65,000	0.0%
Building Maintenance Reserve	3,756	38,196	18,971	181,100	60,000	-66.9%
Subtotal - Operating Expenditures	$ 2,720,319	$ 2,938,333	$ 2,987,408	$ 3,008,100	$ 2,806,000	-6.7%
Debt Service Payments	$ 2,145,635	$ 2,169,280	$ 2,175,405	$ 2,173,000	$ 2,163,000	-0.5%
Flood Expenditures	$ -	$ -	$ 36,239	$ -	$ -	
Storm Water Improvements	403,552	71,709	-	-	-	
Capital Expenditures	10,142	52,372	136,646	879,000	15,000	
Subtotal - Non Operating Expenditures	$ 413,694	$ 124,081	$ 172,885	$ 879,000	$ 15,000	
Total Expenditures	$ 5,279,648	$ 5,231,694	$ 5,335,698	$ 6,060,100	$ 4,984,000	
Operating Surplus (Deficit)	$ 404,572	$ 330,008	$ (110,134)	$ (301,100)	$ (20,000)	
Resticted Revenues	91,941	123,843	87,418	30,000	30,000	
Capital Surplus (Deficit)	(413,694)	(124,081)	(71,554)	(224,400)	(15,000)	
Net Surplus (Deficit)	$ 82,819	$ 329,770	$ (94,270)	$ (495,500)	$ (5,000)	
Beginning Fund Balance	4,327,968	4,410,787	4,740,557	4,646,287	4,150,787	
Ending Fund Balance	$ 4,410,787	$ 4,740,557	$ 4,646,287	$ 4,150,787	$ 4,145,787	
Debt Service Reserve	$ 2,502,314	$ 2,602,342	$ 2,521,206	$ 2,551,206	$ 2,581,206	
Operating Reserve	1,362,260	1,469,167	1,493,704	1,504,000	1,403,000	
Reserve For Prepaid Items	38,976	39,844	38,253	38,253	38,253	
Reserve For Projects To Be Carried Over	193,700	163,000	136,100	-	-	
Capital Reserve	313,537	466,204	457,024	57,328	123,328	
Total Fund Balance	$ 4,410,787	$ 4,740,557	$ 4,646,287	$ 4,150,787	$ 4,145,787	

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STORM WATER/PARKS FUND
BUDGET OVERVIEW

Storm Water/Parks Fund operating revenues are proposed to be $4,949,000 while operating and debt service expenditures are proposed to be $4,969,000, which produces an operating deficit of $ 20,000.

Non-operating items include the following items:

1. $30,000 in interest earned on restricted investments. This amount is required to be transferred to the debt service reserve account and so will have no impact on day-to-day operations.
2. A $101,000 decrease in the Operating Reserve Account in accordance with the adopted Fund Balance Policy. $20,000 of this decrease will be used to cover the operating deficit with the remaining $81,000 being transferred to the Parks Capital Reserve Account.

The Parks Capital Reserve Account will increase by $66,000 based on spending $15,000 to replace fitness equipment at RiverChase.

Operating Revenues

Operating revenues for this fund are proposed to increase by $69,000 or 1.4%. Areas of revenue increase include:

- The softball program is proposed to increase by $76,000 or 52%, based on revenues through September that have totaled $172,000.
- All other Park program revenues are proposed to increase by $5,000 based on receipts through September.
- RiverChase program revenues are proposed to increase by $9,000 based on increases in the fees charged for some programs.

Some areas of operating revenues are proposed to decrease in 2009:

- Vending machine receipts are proposed to decrease by $7,000.
- Rentals are proposed to decrease by $3,000.
- Merchandise and concession sales are proposed to decrease by $1,000.

Operating Expenditures

Operating and debt service expenditures are proposed to be $4,969,000, a decrease of $212,000. Areas of change include:

- A decrease of $121,000 in the Building Maintenance Reserve Account. This is because we only budget the annual savings of $60,000 each year and then carryover the unused balance from the prior year. This is thus not a true savings since the budgeted balance in this account will increase once the final 2009 expenditures are known.
- Park program expenditures are proposed to decrease by $12,000 due to the reorganization of the Parks Department in October 2009. This decrease is despite increased costs for the softball program.
- RiverChase expenditures are proposed to decrease by $33,000 based on not replacing one maintenance worker who will be retiring at the end of 2009.

- Special Event costs are proposed to decrease by $36,000 based reducing expenditures for Sunset in the Park by seeking private donations for the fireworks display and the amusement attractions instead of having the City pay for these services.
- Debt service expenditures are proposed to decrease by $10,000.

Capital Projects Program

There is only one proposed capital expenditure for 2010 - $15,000 to replace fitness equipment at RiverChase.

Fund Balances

The operating reserve is projected to have a fund balance of $1,403,000, which equals to 50% of the 2010 proposed operating expenditures. This is a decrease of $101,000 when compared to the 2009 budget.

The Capital Reserve Account is projected to have an ending balance of $123,000 after using $15,000 to purchase replacement fitness equipment for RiverChase.

Service Additions/Changes

There are no service additions or changes in the current budget.

BOTTOM LINE FOR THE STORM WATER/PARKS FUND – The Operating Reserve Account will decrease by $101,000, with $20,000 covering the operating deficit and the other $81,000 being transferred to the Parks Capital Reserve Account.

5 YEAR FORECAST
STORM WATER/PARKS FUND

Source	2009 Amended	2010 Proposed	2011	2012	2013	2014
REVENUES						
Sales Taxes	$ 2,955,000	$ 2,955,000	$ 3,014,000	$ 3,104,000	$ 3,228,000	$ 3,357,000
RiverChase Programs	1,577,000	1,575,000	1,606,000	1,654,000	1,720,000	1,789,000
Parks & Recreation Programs	314,000	385,000	393,000	405,000	421,000	438,000
Restricted Interest Earnings	30,000	30,000	-	-	-	-
Interest On Investments	25,000	25,000	25,000	25,000	25,000	25,000
Special Events	9,000	9,000	9,000	9,000	9,000	9,000
Capital Grants	654,600	-	-	-	-	-
Total Revenues	$ 5,564,600	$ 4,979,000	$ 5,047,000	$ 5,197,000	$ 5,403,000	$ 5,618,000
EXPENDITURES						
RiverChase Operations	$ 2,005,000	$ 1,972,000	$ 1,992,000	$ 2,032,000	$ 2,093,000	$ 2,156,000
Parks & Recreation Operations	679,000	667,000	674,000	687,000	708,000	729,000
Special Events	78,000	42,000	42,000	43,000	44,000	45,000
Storm Water Maintenance	65,000	65,000	66,000	67,000	69,000	71,000
Building Maintenance Reserve	181,100	60,000	61,000	62,000	64,000	66,000
Debt Service Payments	2,173,000	2,163,000	2,146,000	2,138,000	2,145,000	2,148,000
Capital Outlay	879,000	15,000	15,000	15,000	15,000	15,000
Total Expenditures	$ 6,060,100	$ 4,984,000	$ 4,996,000	$ 5,044,000	$ 5,138,000	$ 5,230,000
Revenues Over (Under) Expenditures	$ (495,500)	$ (5,000)	$ 51,000	$ 153,000	$ 265,000	$ 388,000
Beginning Fund Balance	4,646,287	4,150,787	4,145,787	4,196,787	4,349,787	4,614,787
Ending Fund Balance	$ 4,150,787	$ 4,145,787	$ 4,196,787	$ 4,349,787	$ 4,614,787	$ 5,002,787
Debt Service Reserve	$ 2,551,206	$ 2,581,206	$ 2,581,206	$ 2,581,206	$ 2,581,206	$ 2,581,206
Operating Reserve	1,504,000	1,403,000	1,418,000	1,445,000	1,489,000	1,533,000
Reserve For Prepaid Expenditures	38,253	38,253	38,253	38,253	38,253	38,253
Capital Reserve	57,328	123,328	159,328	285,328	506,328	850,328
Total Fund Balance	$ 4,150,787	$ 4,145,787	$ 4,196,787	$ 4,349,787	$ 4,614,787	$ 5,002,787

ASSUMPTIONS:

Sales tax growth rate	2.00%	3.00%	4.00%	4.00%
RiverChase/Parks Revenues	2.00%	3.00%	4.00%	4.00%
Operating expenditures growth rate	1.00%	2.00%	3.00%	3.00%

STORM WATER/PARKS FUND
5-YEAR FORECAST

Included for the first time in the 2010 budget document is a five-year forecast of revenues and expenditures. This forecast is presented to provide a broad overview of where the City is heading based on some very basic budget assumptions. It is important to keep in mind that this forecast is merely a tool to indicate the general direction that City finances are heading towards and should not be taken as being accurate. The forecast is only as good as the assumptions used to build it and assumptions are always one point of view only. Assumptions can be changed to very pessimistic or very optimistic based on various factors. While the forecast has attempted to take a middle group between these two viewpoints, there is always room for improvement either up or down.

The assumptions used to build this model include:

1. Beginning in 2011 sales taxes will grow at a rate of 2% in 2011, 3% in 2012 and 4% thereafter.
2. Beginning in 2011, operating expenditures will grow at a rate of 1% in 2011, 2% in 2012 and 3% thereafter.
3. The only capital projects done after 2010 will be the $15,000 annual appropriation for new fitness equipment at RiverChase.

The news for the Storm Water/Parks Fund is much better than for the General Fund. The forecast is that the fund will have an operating surplus of $51,000 in 2011 that will grow to a surplus of $388,000 by 2014. Likewise, the Capital Account will grow from a balance of $159,000 in 2011 to a balance of $850,000 in 2014.

All of these projections are based on the assumption that revenues will increase each year to a greater degree than expenditures will.

Storm Water/Parks Fund Revenue Overview

The City's Storm Water/Parks Fund receives revenue from a variety of sources; however, two sources account for 92% of total revenues (60% from sales taxes and 32% from RiverChase memberships and activities). This section of the budget will provide detail on the various revenue sources for this fund.

Storm Water/Parks Sales Tax

The City has a 0.5% sales tax in place, with the proceeds of the tax required by state law to only be spent on parks or storm water needs. For 2010, receipts from this tax are projected to be $2,955,000.

In 1997, the Board of Aldermen committed the majority of the sales tax to debt service payments for:

1. $19,765,000 worth of debt that was issued in 1997 to build RiverChase and make storm water improvements. This debt was refunded in 2004 to take advantage of lower interest rates. This debt will be paid off on September 1, 2017. For 2010, $1,553,000 will be required for debt service payments.
2. $6,875,000 worth of debt that was issued in 1997 to purchase the Fabick Nature Preserve. This debt was refinanced in 2003 to take advantage of lower interest rates. This debt will be paid off on January 1, 2016. For 2010, $610,000 will be required for debt service payments.

In total, $2,163,000 of sales tax proceeds will be used to make debt service payments. This represents 73% of the total projected sales tax revenues. The remaining $792,000 or 27% will be used to cover operations of RiverChase and the parks system.

RiverChase Operations

2010 revenues from RiverChase are projected to be $1,575,000:

1. $750,000 from memberships. This represents a 16% decline from the $892,000 peak achieved in 2007. The economy has hit memberships very hard, as recreation memberships are usually the first area cut by people during a recession. The 2010 expenditure budget includes an increase in marketing expenditures in order to increase outreach to the community and offer programs to encourage people to take out memberships.
2. $401,000 from programs offered at RiverChase. This is an increase of $9,000 or 2.3% over the 2009 budget. The increase is based mainly on minor increases in the prices charged for these programs. The proposed increase in prices is based on comparison to other recreation centers and an evaluation of the costs to offer the programs.
3. $240,000 from daily membership fees. This projection is based on a return to a normal summer instead of the down summer that was experienced in 2009. The month of July 2009 was one of the coolest on record in St Louis and daily passes suffered as a result since people do not come out to use the pool during cool or cloudy weather.
4. $184,000 from room rentals, sales at the concession stand, vending machine sales and other miscellaneous sales.

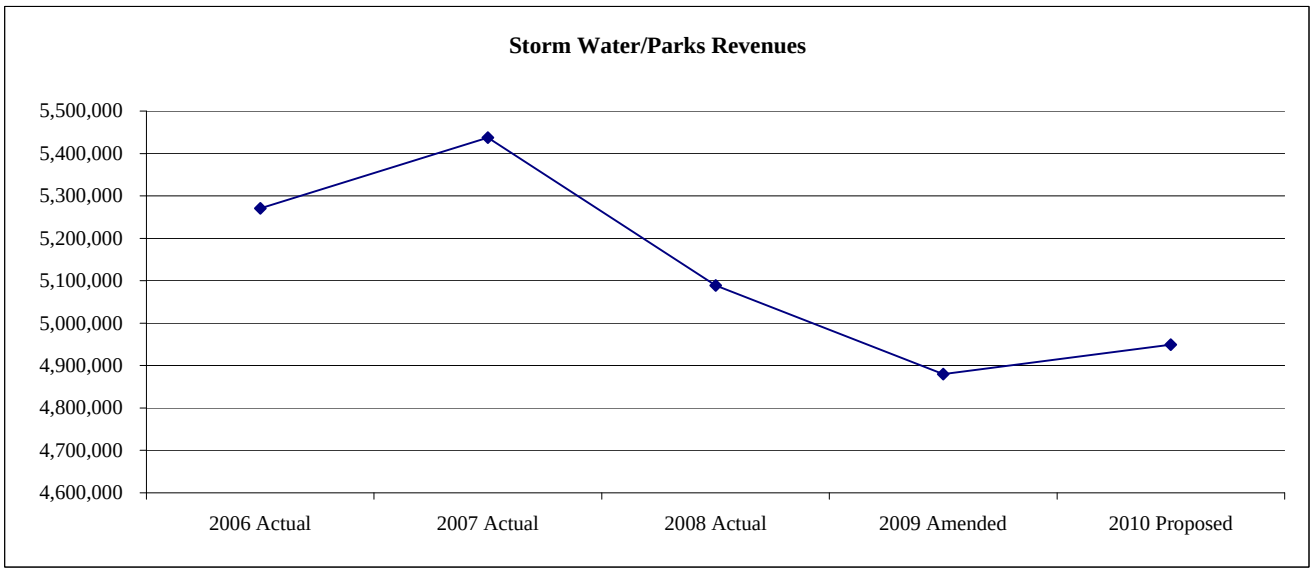
Parks and Recreation Operations

Revenues from recreation programs are projected to be $394,000 or 6% of total revenues. Program highlights include:

1. $228,000 from the softball program. This includes both on-going programs and pre and post season softball tournaments. Through the middle of October 2009, the program has taken in $176,000 and is $25,000 over the 2009 budget. While the projected 2010 budget is somewhat optimistic, with a projected increase of some $52,000 or 45%, it is felt to be an attainable target based on the addition of new leagues and the addition of more sessions.
2. $97,000 from all other recreation programs including soccer, sand volleyball, t-ball leagues, adventure camp and the great gobble run. This is a $6,000 increase from the 2009 budget, but is based on results through September 2009, which has seen several programs exceed their 2009 budget amounts.
3. $60,000 from other operations including field fees, sales at the concession stand, park shelter fees and the memorial tree/Heroes Memorial programs. This is a small decrease from the 2009 budget and is based on reduced field fees.
4. $9,000 from special events, mainly from the Sunset in the Park program that is held each September.

Recap of Revenues
Storm Water/Parks Fund

Revenue Source	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
Parks Revenues						
Tree Inventory Grant	$ -	$ 10,000	$ 10,000	$ 10,000	$ -	-100.0%
Parks Programs	244,039	242,074	227,551	243,000	325,000	33.7%
Field Fees	24,822	25,452	24,850	25,000	24,000	-4.0%
Concession Stand	26,743	18,865	13,715	19,000	19,000	0.0%
Park Shelter Fees	7,110	8,130	9,621	10,000	10,000	0.0%
Memorial Tree/Heroes Memorial Donations	10,442	17,817	9,226	7,000	7,000	0.0%
Subtotal - Parks Operations	$ 313,156	$ 322,338	$ 294,963	$ 314,000	$ 385,000	22.6%
RiverChase Revenues						
Memberships	$ 839,242	$ 892,145	$ 784,292	$ 750,000	$ 750,000	0.0%
Room Rentals	94,000	92,353	84,788	95,000	92,000	-3.2%
Concessions	53,594	58,441	59,102	61,000	62,000	1.6%
RiverChase Programs	334,396	360,818	384,623	392,000	401,000	2.3%
Stay N Play	13,944	8,926	425	1,000	1,000	0.0%
Vending Commissions	16,395	8,577	19,062	14,000	8,000	-42.9%
Snack Machines	11,210	11,610	10,304	10,000	9,000	-10.0%
Merchandise Sales	11,843	11,153	9,086	10,000	8,000	-20.0%
Daily Income	262,715	255,287	244,080	240,000	240,000	0.0%
Miscellaneous	5,839	2,587	(480)	4,000	4,000	0.0%
Subtotal - RiverChase Operations	$ 1,643,178	$ 1,701,897	$ 1,595,282	$ 1,577,000	$ 1,575,000	-0.1%
Other Revenues						
Sales Taxes	$ 3,184,662	$ 3,277,581	$ 3,104,783	$ 2,955,000	$ 2,955,000	0.0%
Special Events	10,654	9,208	8,522	9,000	9,000	0.0%
Interest on Investments	118,876	126,597	85,368	25,000	25,000	0.0%
Subtotal - Other Revenues	3,314,192	3,413,386	3,198,673	2,989,000	2,989,000	0.0%
Total - Operating Revenues	5,270,526	5,437,621	5,088,918	4,880,000	4,949,000	1.4%
Restricted Interest Earned	91,941	123,843	87,418	30,000	30,000	0.0%
Capital Grants	-	-	65,092	654,600	-	-100.0%
TOTAL REVENUES	$ 5,362,467	$ 5,561,464	$ 5,241,428	$ 5,564,600	$ 4,979,000	-10.5%



Detail Revenue Sheet
Storm Water/Parks Fund

Account #	Name	2009 Amended	2010 Proposed	Difference	Percent
	Sales Taxes				
43702	Group A Sales Taxes	$ 1,750,000	$ 1,750,000	$ -	0.0%
43704	Sales Taxes - Best Buy Area	90,000	90,000	-	0.0%
43705	Sales Taxes - Fenton Crossing	60,000	60,000	-	0.0%
43706	Sales Taxes - Gravois Bluffs East	435,000	435,000	-	0.0%
43707	Sales Taxes - Gravois Bluffs West	620,000	620,000	-	0.0%
	Subtotal	$ 2,955,000	$ 2,955,000	$ -	0.0%
44950	Tree Inventory Grant	$ 10,000	$ -	$ (10,000)	-100.0%
	Parks Revenues				
47050	Park Programs				
11	Softball	$ 145,000	$ 221,000	$ 76,000	52.4%
12	Sand Volleyball Leagues	2,000	6,000	4,000	200.0%
13	Men's Soccer League	3,000	3,000	-	0.0%
14	Coed Kickball	1,000	1,500	500	50.0%
16	Pre and Post Season Softball Tournaments	7,000	7,000	-	0.0%
33	Youth Soccer	12,000	11,000	(1,000)	-8.3%
35	Youth Tennis	1,000	1,500	500	50.0%
37	Instructional - T-Ball / Soccer / Coach Pitch	3,000	3,000	-	0.0%
39	T-Ball Leagues / Coach Pitch Leagues	21,000	20,000	(1,000)	-4.8%
60	Adventure Camp	41,000	41,000	-	0.0%
61	Kinder Kamp	5,000	7,000	2,000	40.0%
62	Great Gobble Run	2,000	3,000	1,000	50.0%
	Subtotal - Parks Programs	$ 243,000	$ 325,000	$ 82,000	33.7%
47100	Field Fees	$ 25,000	$ 24,000	$ (1,000)	-4.0%
47300	Concession Stand	19,000	19,000	-	0.0%
47400	Park Shelter Fees	10,000	10,000	-	0.0%
47500	Memorial Tree Donations	3,000	3,000	-	0.0%
48301	Heroes Memorial Donations	4,000	4,000	-	0.0%
	Subtotal - Other Revenues	$ 61,000	$ 60,000	$ (1,000)	-1.6%
	Total Parks Revenues	$ 304,000	$ 385,000	$ 81,000	26.6%

Detail Revenue Sheet
Storm Water/Parks Fund

Account #	Name	2009 Amended	2010 Proposed	Difference	Percent
	RiverChase Revenues				
47650	RiverChase Programs				
01	Aerobics	$ 60,000	$ 60,000	$ -	0.0%
02	Personal Training	20,000	19,000	(1,000)	-5.0%
03	CPR/Health Classes	1,000	2,000	1,000	100.0%
04	Martial Arts	28,000	34,000	6,000	21.4%
11	Adult Volleyball	15,000	15,000	-	0.0%
33	Youth Basketball	8,000	3,000	(5,000)	-62.5%
34	Youth Basketball Camp	5,000	6,000	1,000	20.0%
41	Swim Lessons	90,000	91,000	1,000	1.1%
42	Private Swim Lessons	27,000	31,000	4,000	14.8%
43	Water Aerobics	28,000	31,000	3,000	10.7%
44	Fenton Swim Team / Dive Team	21,000	22,000	1,000	4.8%
51	Gymnastics	7,000	7,000	-	0.0%
56	Dance	7,000	8,000	1,000	14.3%
60	Specialty Day Camp	43,000	43,000	-	0.0%
65	Spring Break Day Camp	3,000	3,000	-	0.0%
81	Lunch and Bingo	6,000	7,000	1,000	16.7%
82	Senior Trips	2,000	2,000	-	0.0%
83	Red Hat Society	3,000	2,000	(1,000)	-33.3%
90	Rummage Sale/Start Smart	1,000	1,000	-	0.0%
92	Red Cross Babysitting	3,000	3,000	-	0.0%
93	Golf Clinic	2,000	1,000	(1,000)	-50.0%
96	Kennelwood Dog Show	6,000	5,000	(1,000)	-16.7%
97	Daddy / Daughter Dance	1,000	1,000	-	0.0%
98	Meramec Programs	5,000	4,000	(1,000)	-20.0%
	Subtotal - RiverChase Programs	$ 392,000	$ 401,000	$ 9,000	2.3%
	Other RiverChase Revenues				
47610	Memberships	$ 750,000	$ 750,000	$ -	0.0%
47625	Rentals	95,000	92,000	(3,000)	-3.2%
47630	Concession Sales	61,000	62,000	1,000	1.6%
47670	Stay and Play	1,000	1,000	-	0.0%
4767701	Vending Commissions	14,000	8,000	(6,000)	-42.9%
4767702	Snack Machine Receipts	10,000	9,000	(1,000)	-10.0%
47680	Merchandise Sales	10,000	8,000	(2,000)	-20.0%
47690	Daily Income	240,000	240,000	-	0.0%
47691	Miscellaneous	4,000	4,000	-	0.0%
	Subtotal - Other Revenues	$ 1,185,000	$ 1,174,000	$ (11,000)	-0.9%
	Subtotal - RiverChase Revenues	$ 1,577,000	$ 1,575,000	$ (2,000)	-0.1%

Detail Revenue Sheet
Storm Water/Parks Fund

Account #	Name	2009 Amended	2010 Proposed	Difference	Percent
	Special Events				
47701	Musical Sunset	$ 8,000	$ 8,000	$ -	0.0%
47703	Easter	500	500	-	0.0%
47704	Other Events	500	500	-	0.0%
	Subtotal	$ 9,000	$ 9,000	$ -	0.0%
	Restricted Interest				
48001	Interest - COPS Note Reserve Account	$ 15,000	$ 15,000	$ -	0.0%
48002	Interest - PFA Bonds Reserve Account	15,000	15,000	-	0.0%
	Subtotal	$ 30,000	$ 30,000	$ -	0.0%
	Interest On Investments				
48000	Interest - Commerce Bank	$ -	$ -	$ -	
48006	Interest - UMB Bank	4,500	5,000	500	11.1%
48007	Interest - Reliance Bank	5,000	5,000	-	0.0%
48008	Interest - Edward Jones	5,000	5,000	-	0.0%
48010	Interest - State of Missouri	5,000	5,000	-	0.0%
48012	Interest - U S Bank	5,000	5,000	-	0.0%
48015	Overnight Sweep Interest	500	-	(500)	-100.0%
	Subtotal	$ 25,000	$ 25,000	$ -	0.0%
	Total Operating Revenues	$ 4,910,000	$ 4,979,000	$ 69,000	1.4%
44945	Capital Grants	$ 654,600	$ -	$ (654,600)	
	TOTAL REVENUES	$ 5,564,600	$ 4,979,000	$ (585,600)	

Storm Water/Parks Fund

Detailed Department Budgets

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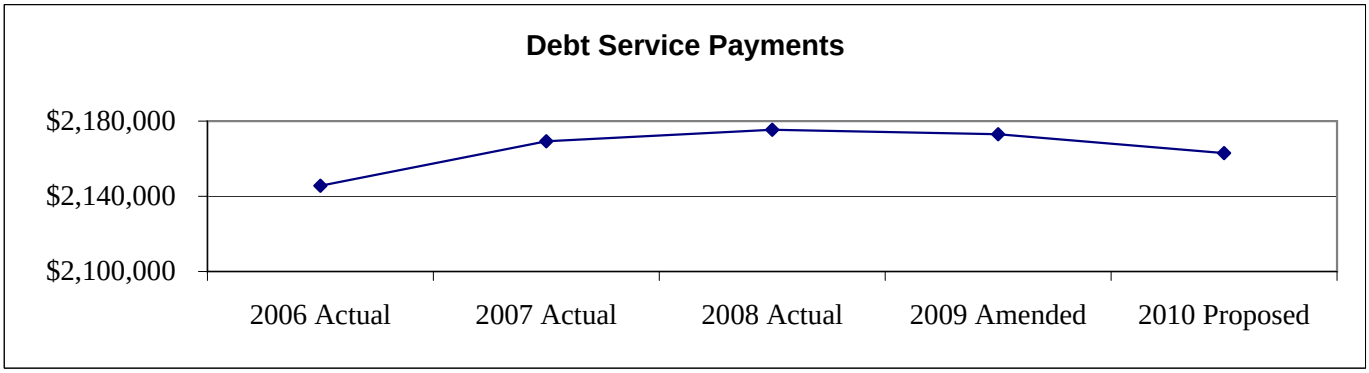
Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent
DEBT SERVICE PAYMENTS - DEPARTMENT 60190						
Contract Services	$ 4,200	$ 9,600	$ 3,250	$ -	$ -	0.00%
Fabick Property						
Bond Principal	$ 405,000	$ 430,000	$ 460,000	$ 470,000	$ 475,000	1.06%
Bond Interest	177,712	169,122	157,967	144,600	129,400	-10.51%
Trustee Fees	5,215	5,215	2,675	5,400	5,600	3.70%
Subtotal	$ 587,927	$ 604,337	$ 620,642	$ 620,000	$ 610,000	-1.61%
RiverChase Construction/Storm Water Improvements						
Note Principal	$ 1,005,000	$ 1,055,000	$ 1,100,000	$ 1,125,100	$ 1,160,000	3.10%
Note Interest	539,953	495,148	447,448	419,500	387,400	-7.65%
Trustee Fees	8,555	5,195	4,065	8,400	5,600	-33.33%
Subtotal	$ 1,553,508	$ 1,555,343	$ 1,551,513	$ 1,553,000	$ 1,553,000	0.00%
TOTAL EXPENDITURES	$ 2,145,635	$ 2,169,280	$ 2,175,405	$ 2,173,000	$ 2,163,000	-0.46%



Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Account Name	2009 Amended	2010 Proposed	Difference
	DEBT SERVICE PAYMENTS - DEPARTMENT 60190			
	Fabick Property			
590151	BOND PRINCIPAL PAYMENTS	$ 470,000	$ 475,000	$ 5,000
590152	BOND INTEREST PAYMENTS	144,600	129,400	(15,200)
590153	TRUSTEE FEES	5,400	5,600	200
	Subtotal	$ 620,000	$ 610,000	$ (10,000)
	RiverChase / Storm Water Notes			
590161	PRINCIPAL PAYMENTS - STORM WATER	$ 163,100	$ 168,100	$ 5,000
590161	PRINCIPAL PAYMENTS - RIVERCHASE	962,000	992,000	30,000
590162	INTEREST PAYMENTS - STORM WATER	60,800	56,100	(4,700)
590162	INTEREST PAYMENTS - RIVERCHASE	358,700	331,200	(27,500)
590163	TRUSTEE FEES - STORM WATER	1,000	1,000	-
590163	TRUSTEE FEES - RIVERCHASE	7,400	4,600	(2,800)
	Subtotal	$ 1,553,000	$ 1,553,000	$ -
TOTAL - DEBT SERVICE PAYMENTS		$ 2,173,000	$ 2,163,000	$ (10,000)

PFA Bonds - Series 2003
Fabick Property Purchase Project
Debt Service Schedule

Date	Interest Rate	Principal	Interest	Net Payment	Annual Debt Service	O/S Bonds
						$ 5,985,000.00
1/1/2004	1.20%	$ 310,000.00	$ 82,670.25	$ 392,670.25		$ 5,675,000.00
7/1/2004			$ 93,528.75	$ 93,528.75	$ 486,199.00	$ 5,675,000.00
1/1/2005	1.50%	$ 380,000.00	$ 93,528.75	$ 473,528.75		$ 5,295,000.00
7/1/2005			$ 90,678.75	$ 90,678.75	$ 564,207.50	$ 5,295,000.00
1/1/2006	1.80%	$ 405,000.00	$ 90,678.75	$ 495,678.75		$ 4,890,000.00
7/1/2006			$ 87,033.75	$ 87,033.75	$ 582,712.50	$ 4,890,000.00
1/1/2007	2.30%	$ 430,000.00	$ 87,033.75	$ 517,033.75		$ 4,460,000.00
7/1/2007			$ 82,088.75	$ 82,088.75	$ 599,122.50	$ 4,460,000.00
1/1/2008	2.70%	$ 460,000.00	$ 82,088.75	$ 542,088.75		$ 4,000,000.00
7/1/2008			$ 75,878.75	$ 75,878.75	$ 617,967.50	$ 4,000,000.00
1/1/2009	3.05%	$ 470,000.00	$ 75,878.75	$ 545,878.75		$ 3,530,000.00
7/1/2009			$ 68,711.25	$ 68,711.25	$ 614,590.00	$ 3,530,000.00
1/1/2010	**3.40%**	**$ 475,000.00**	**$ 68,711.25**	**$ 543,711.25**		**$ 3,055,000.00**
7/1/2010			**$ 60,636.25**	**$ 60,636.25**	**$ 604,347.50**	**$ 3,055,000.00**
1/1/2011	3.60%	$ 485,000.00	$ 60,636.25	$ 545,636.25		$ 2,570,000.00
7/1/2011			$ 51,906.25	$ 51,906.25	$ 597,542.50	$ 2,570,000.00
1/1/2012	3.75%	$ 495,000.00	$ 51,906.25	$ 546,906.25		$ 2,075,000.00
7/1/2012			$ 42,625.00	$ 42,625.00	$ 589,531.25	$ 2,075,000.00
1/1/2013	3.90%	$ 520,000.00	$ 42,625.00	$ 562,625.00		$ 1,555,000.00
7/1/2013			$ 32,485.00	$ 32,485.00	$ 595,110.00	$ 1,555,000.00
1/1/2014	4.00%	$ 545,000.00	$ 32,485.00	$ 577,485.00		$ 1,010,000.00
7/1/2014			$ 21,585.00	$ 21,585.00	$ 599,070.00	$ 1,010,000.00
1/1/2015	4.20%	$ 510,000.00	$ 21,585.00	$ 531,585.00		$ 500,000.00
7/1/2015			$ 10,875.00	$ 10,875.00	$ 542,460.00	$ 500,000.00
1/1/2016	4.35%	$ 500,000.00	$ 10,875.00	$ 510,875.00	$ 510,875.00	$ -
		$ 5,985,000.00	$ 1,518,735.25	$ 7,503,735.25	$ 7,503,735.25	

Certificates of Participation - All Series
Debt Service Schedule

Date	Interest Rate	Storm Water Portion Interest	Storm Water Portion Principal	RiverChase Portion Interest	RiverChase Portion Principal	Total Interest	Total Principal	O/S Bonds
12/29/2004								$ 15,845,000
3/1/2005		$ 25,770.29		$ 152,078.46		$ 177,848.75	$ -	$ 15,845,000
9/1/2005	1.95%	$ 42,331.81	$ 155,767.50	$ 249,813.19	$ 919,232.50	$ 292,145.00	$ 1,075,000.00	$ 14,770,000
3/1/2006		$ 39,119.56		$ 230,856.69		$ 269,976.25	$ -	$ 14,770,000
9/1/2006	2.20%	$ 39,119.56	$ 145,624.50	$ 230,856.69	$ 859,375.50	$ 269,976.25	$ 1,005,000.00	$ 13,765,000
3/1/2007		$ 35,873.44		$ 211,700.31		$ 247,573.75	$ -	$ 13,765,000
9/1/2007	2.35%	$ 35,873.44	$ 152,869.50	$ 211,700.31	$ 902,130.50	$ 247,573.75	$ 1,055,000.00	$ 12,710,000
3/1/2008		$ 32,417.57		$ 191,306.18		$ 223,723.75	$ -	$ 12,710,000
9/1/2008	2.55%	$ 32,417.57	$ 159,390.00	$ 191,306.18	$ 940,610.00	$ 223,723.75	$ 1,100,000.00	$ 11,610,000
3/1/2009		$ 30,385.35		$ 179,313.40		$ 209,698.75	$ -	$ 11,610,000
9/1/2009	2.85%	$ 30,385.35	$ 163,012.50	$ 179,313.40	$ 961,987.50	$ 209,698.75	$ 1,125,000.00	$ 10,485,000
3/1/2010		**$ 28,062.42**		**$ 165,605.08**		**$ 193,667.50**	**$ -**	**$ 10,485,000**
9/1/2010	**3.10%**	**$ 28,062.42**	**$ 168,084.00**	**$ 165,605.08**	**$ 991,916.00**	**$ 193,667.50**	**$ 1,160,000.00**	**$ 9,325,000**
3/1/2011		$ 25,457.12		$ 150,230.38		$ 175,687.50	$ -	$ 9,325,000
9/1/2011	3.35%	$ 25,457.12	$ 173,155.50	$ 150,230.38	$ 1,021,844.50	$ 175,687.50	$ 1,195,000.00	$ 8,130,000
3/1/2012		$ 22,556.76		$ 133,114.49		$ 155,671.25	$ -	$ 8,130,000
9/1/2012	3.50%	$ 22,556.76	$ 178,951.50	$ 133,114.49	$ 1,056,048.50	$ 155,671.25	$ 1,235,000.00	$ 6,895,000
3/1/2013		$ 19,425.11		$ 114,633.64		$ 134,058.75	$ -	$ 6,895,000
9/1/2013	3.65%	$ 19,425.11	$ 185,472.00	$ 114,633.64	$ 1,094,528.00	$ 134,058.75	$ 1,280,000.00	$ 5,615,000
3/1/2014		$ 16,040.25		$ 94,658.50		$ 110,698.75	$ -	$ 5,615,000
9/1/2014	3.75%	$ 16,040.25	$ 191,992.50	$ 94,658.50	$ 1,133,007.50	$ 110,698.75	$ 1,325,000.00	$ 4,290,000
3/1/2015		$ 12,440.39		$ 73,414.61		$ 85,855.00	$ -	$ 4,290,000
9/1/2015	3.90%	$ 12,440.39	$ 199,237.50	$ 73,414.61	$ 1,175,762.50	$ 85,855.00	$ 1,375,000.00	$ 2,915,000
3/1/2016		$ 8,555.26		$ 50,487.24		$ 59,042.50	$ -	$ 2,915,000
9/1/2016	4.00%	$ 8,555.26	$ 207,207.00	$ 50,487.24	$ 1,222,793.00	$ 59,042.50	$ 1,430,000.00	$ 1,485,000
3/1/2017		$ 4,411.12		$ 26,031.38		$ 30,442.50	$ -	$ 1,485,000
9/1/2017	4.10%	$ 4,411.12	$ 215,176.50	$ 26,031.38	$ 1,269,823.50	$ 30,442.50	$ 1,485,000.00	$ -
		$ 617,590.80	$ 2,295,940.50	$ 3,644,595.45	$ 13,549,059.50	$ 4,262,186.25	$ 15,845,000.00	

Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed
CAPITAL PROJECTS - DEPARTMENT 60295					
RiverChase Irrigation System	$ -	$ 225	$ 40,290	$ -	$ -
RiverChase Entrance Sign	-	52,147	-	-	-
Convert Tennis Courts to Parking Lot	-	-	-	12,000	-
Meramec/I-44 Trail	-	-	-	60,000	-
Fitness Center Equipment	10,142	-	21,580	30,000	15,000
Computer Equipment	-	-	5,555	-	-
Indoor Play Structure - RiverChase	-	-	69,221	-	-
TOTAL CAPITAL EXPENDITURES - PARKS	$ 10,142	$ 52,372	$ 136,646	$ 102,000	$ 15,000
FLOOD BUYOUT PROGRAM - DEPARTMENT 60721					
Opps Lane	$ -	$ -	$ -	$ 72,000	$ -
Larkin Williams	-	-	-	705,000	-
TOTAL - STORM WATER IMPROVEMENTS	$ -	$ -	$ -	$ 777,000	$ -
STORM WATER PROJECTS - DEPARTMENT 60826					
Old Highway 141 Storm Water Improvements	$ 291,241	$ 64,798	$ -	$ -	$ -
Yarnell Road Storm Water Improvements	112,311	6,911	-	-	-
TOTAL - STORM WATER IMPROVEMENTS	$ 403,552	$ 71,709	$ -	$ -	$ -

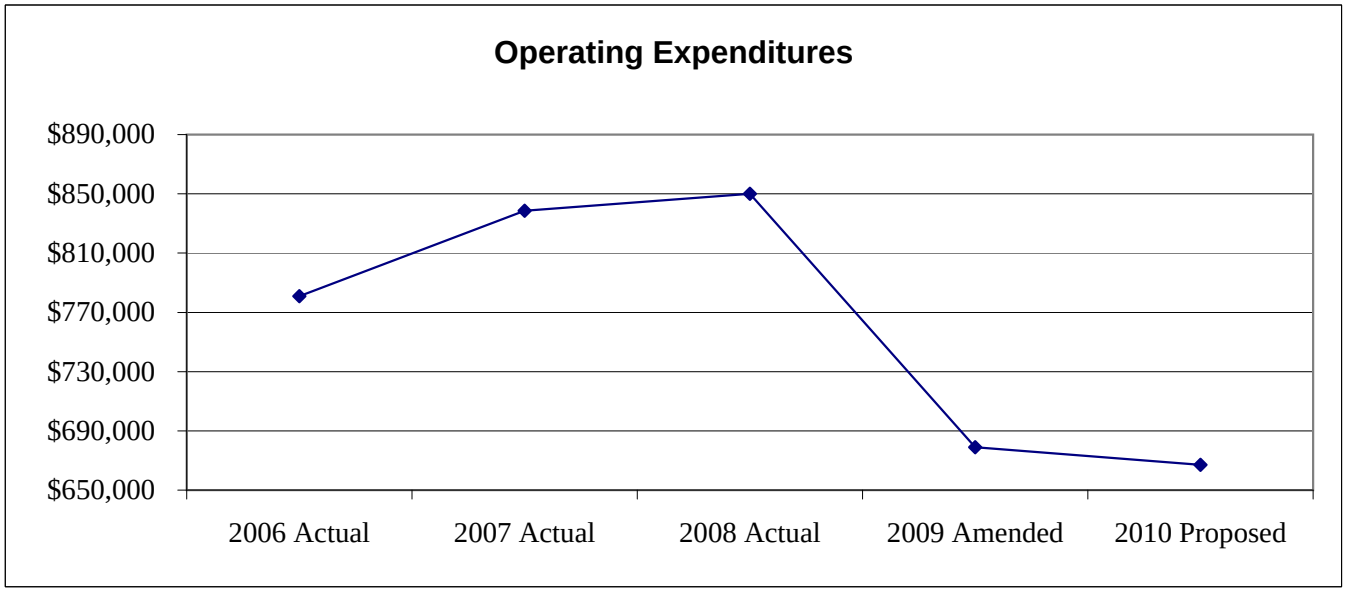
Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed
CAPITAL REVENUES					
Indoor Play Structure Grant	$ -	$ -	$ 65,092	$ -	$ -
Meramec/I-44 Trail - DNR Grant	-	-	-	20,200	-
Meramec/I-44 Trail - Great Rivers Greenway Grant	-	-	-	30,000	-
Flood Buyout Program - Opps Lane	-		-	71,900	-
Flood Buyout Program - Larkin Williams	-	-	-	532,500	-
TOTAL CAPITAL REVENUES	$ -	$ -	$ 65,092	$ 654,600	$ -
Beginning Capital Account Balance	$ 576,064	$ 313,537	$ 466,204	$ 457,024	$ 57,328
Ending Capital Account Balance	$ 313,537	$ 466,204	$ 457,024	$ 57,328	$ 30,328

Three Year Capital Plan - Storm Water/Parks Fund

Item/Project	Account #	2009 Amended	2010 Proposed	2011	2012
RiverChase Fitness Equipment	60752 - 63700	$ 30,000	$ 15,000	$ 15,000	$ 15,000
Flood Buy Out Program - Opps Lane	60721 - 6040001	72,000	-		-
Flood Buy Out Program - Larkin Williams	60721 - 6040002	705,000	-		-
Convert Tennis Courts to Parking Lot	60295 - 6760106	12,000	-		-
Meramec/I-44 Trail	60295 - 6075009	60,000	-		-
Total Capital Expenditures		$ 879,000	$ 15,000	$ 15,000	$ 15,000
Capital Grants					
Flood Buy Out Program - Opps Lane		$ 71,900	$ -	$ -	$ -
Flood Buy Out Program - Larkin Williams		532,500	-	-	-
Meramec/I-44 Trail		50,200	-	-	-
Total Capital Grants		$ 654,600	$ -	$ -	$ -
Beginning Balance - Capital Reserve Account		$ 457,024	$ 57,328	$ 30,328	$ 15,328
Capital Grant Revenues		654,600	-	-	-
Capital Expenditures		(879,000)	(15,000)	(15,000)	(15,000)
Operating Surplus (Deficit)		(175,296)	(12,000)		-
Ending Balance - Capital Reserve Account		$ 57,328	$ 30,328	$ 15,328	$ 328

Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
PARKS AND RECREATION - DEPARTMENT 60748						
Salaries	$ 145,390	$ 149,226	$ 154,792	$ 141,000	$ 121,200	-14.04%
Benefits	30,319	30,118	27,840	29,000	36,300	25.17%
Operating Expenditures	153,848	180,800	176,904	199,000	199,500	0.25%
Police Services	141,444	166,000	165,748	-	-	0.00%
Public Works Services	309,901	312,420	324,777	310,000	310,000	0.00%
TOTAL EXPENDITURES	$ 780,902	$ 838,564	$ 850,061	$ 679,000	$ 667,000	-1.77%



Salaries will decrease in 2010 due to the reorganization of the department that occurred in October 2009.

Benefits will increase in 2010 based on increases in LAGERS, health and dental insurance. The largest increase will occur in health insurance due to full year funding for family coverage for new employees. The old employees had single coverage, which is less expensive.

Storm Water/Parks Fund Expenditures
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
	PARKS AND RECREATION - DEPARTMENT 60748			
50010	FULL TIME - SALARIED	$ 105,000	$ 85,100	$ (19,900)
50011	FULL TIME - HOURLY	3,700	4,000	300
50013	SEASONAL EMPLOYEES	32,200	32,000	(200)
50014	OVERTIME	100	100	-
	Subtotal - Salaries	$ 141,000	$ 121,200	$ (19,800)
52200	FICA TAXES	$ 10,300	$ 9,300	$ (1,000)
52210	LAGERS	5,200	6,600	1,400
52220	HEALTH INSURANCE	12,000	19,100	7,100
52221	DENTAL INSURANCE	800	800	-
52230	LIFE INSURANCE	300	200	(100)
52250	LONG TERM DISABILITY INSURANCE	400	300	(100)
	Subtotal - Benefits	$ 29,000	$ 36,300	$ 7,300
53300	UTILITIES	$ 32,000	$ 32,500	$ 500
53330	GENERAL INSURANCE	22,000	22,000	-
53375	LICENSES	1,000	1,000	-
54420	OFFICE SUPPLIES	1,000	1,000	-
56620	RECREATIONAL SUPPLIES	1,000	1,000	-
56650	CONCESSION STAND - ITEMS FOR RESALE	7,000	6,000	(1,000)
57707	TREE STUDY GRANT EXPENDITURES	10,000	-	(10,000)
57711	MARKETING	3,000	5,000	2,000
57734	FIELD MAINTENANCE	6,000	6,000	-
57777	TRASH SERVICES	2,000	2,000	-
57801	CUL-DE-SAC PROGRAM	1,000	1,000	-
57807	HEROES MEMORIAL SUPPLIES	3,000	3,000	-
58810	FABICK HOUSE DEMOLITION	22,000	-	(22,000)
58820	GAS & OIL	10,000	10,000	-
	Subtotal - Non Contractual Expenditures	$ 121,000	$ 90,500	$ (30,500)

Storm Water/Parks Fund Expenditures
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
57730	CONTRACTUAL INSTRUCTORS			
10	SOFTBALL FIELD MANAGERS	$ 5,000	$ 7,000	$ 2,000
11	SOFTBALL UMPIRES	40,000	61,000	21,000
12	SAND VOLLEYBALL	1,000	3,000	2,000
13	MEN'S SOCCER PROGRAM	2,000	2,000	-
14	COED KICKBALL PROGRAM	500	500	-
16	SOFTBALL TOURNAMENTS	3,000	3,000	-
33	YOUTH SOCCER	1,000	1,000	-
35	TENNIS PROGRAM	1,000	1,000	-
37	INSTRUCTIONAL PROGRAMS	500	500	-
39	T-BALL/COACH PITCH LEAGUES	1,000	1,000	-
	Subtotal - Contractual Instructors	$ 55,000	$ 80,000	$ 25,000
57788	PROGRAM SUPPLIES			
11	SOFTBALL PROGRAM	$ 10,000	$ 15,000	$ 5,000
15	MISCELLANEOUS PROGRAMS	500	1,000	500
16	SOFTBALL TOURNAMENTS	1,000	2,000	1,000
33	YOUTH SOCCER PROGRAM	2,000	2,000	-
37	INSTRUCTIONAL PROGRAMS	1,000	1,000	-
39	T-BALL/COACH PITCH	5,000	4,000	(1,000)
60	ADVENTURE CAMP	2,000	2,500	500
61	KINDER CAMP	500	500	-
92	GREAT GOBBLE RUN	1,000	1,000	-
	Subtotal - Program Supplies	$ 23,000	$ 29,000	$ 6,000
	Subtotal - Operating Expenditures	$ 199,000	$ 199,500	$ 500
58910	MAINTENANCE - PUBLIC WORKS LABOR	$ 220,000	$ 220,000	$ -
58911	MAINTENANCE - PUBLIC WORKS EQUIPMENT	45,000	45,000	-
58912	MAINTENANCE SUPPLIES	45,000	45,000	-
	Subtotal - Maintenance Costs	$ 310,000	$ 310,000	$ -
	TOTAL EXPENDITURES	$ 679,000	$ 667,000	$ (12,000)

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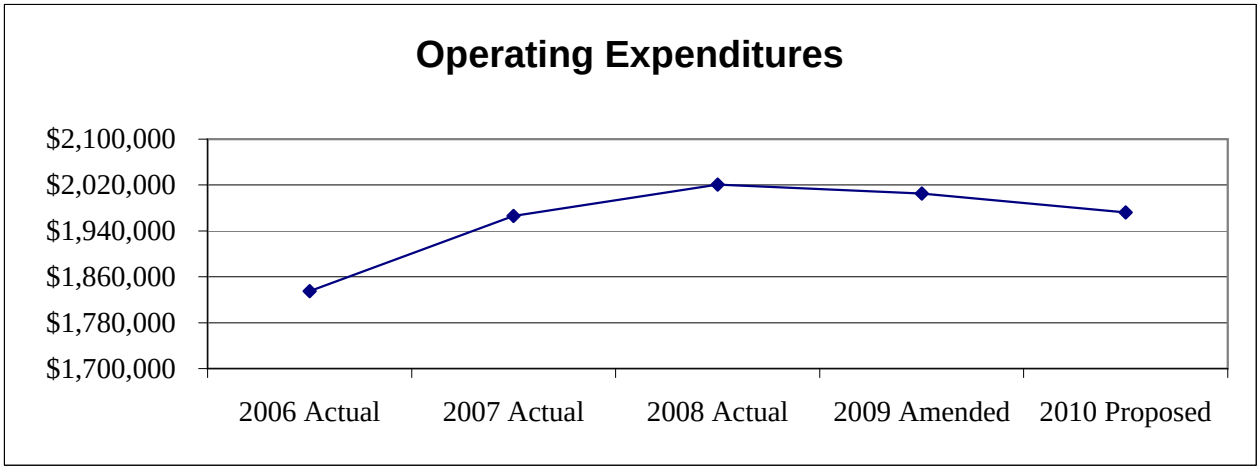
Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
RIVERCHASE - DEPARTMENT 60752						
Salaries	$ 419,473	$ 459,981	$ 445,689	$ 448,200	$ 426,700	-4.80%
Benefits	74,671	85,098	79,803	85,800	93,300	8.74%
Operating Expenditures	989,036	1,028,011	1,094,886	1,120,000	1,144,000	2.14%
Police Services	47,148	55,400	55,016	-	-	0.00%
Public Works Services	287,537	316,406	323,339	326,000	288,000	-11.66%
Information Systems Services	17,100	21,075	22,133	25,000	20,000	-20.00%
Subtotal - Operating Expenditures	$ 1,834,965	$ 1,965,971	$ 2,020,866	$ 2,005,000	$ 1,972,000	-1.65%
Capital Equipment	10,142	-	21,580	30,000	15,000	-50.00%
TOTAL EXPENDITURES	$ 1,845,107	$ 1,965,971	$ 2,042,446	$ 2,035,000	$ 1,987,000	-2.36%
RiverChase Revenues	$ 1,643,178	$ 1,701,897	$ 1,595,282	$ 1,577,000	$ 1,575,000	
Expenditures Over Revenues	$ 191,787	$ 264,074	$ 425,584	$ 428,000	$ 397,000	
Coverage Percentage	89.55%	86.57%	78.94%	78.65%	79.87%	



Salaries will decrease in 2010 due to the reorganization of the department that occurred in October 2009.

Benefits will increase in 2010 based on increases in LAGERS, health and dental insurance. The largest increase will occur in health insurance due to full year funding for family coverage for new employees. The old employees had single coverage, which is less expensive.

Operating expenditures are proposed to increase in 2010 as follows:

Midwest Pool Management (2.5% increase)	$ 10,000
Increased Marketing Programs	7,000
Utilities	6,000
Audit Fees (audit is done every other year)	3,000
	$ 26,000

Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
	RIVER CHASE - DEPARTMENT 60752			
50010	FULL TIME - SALARIED	$ 235,000	$ 211,100	$ (23,900)
50011	FULL TIME - HOURLY	32,700	35,600	2,900
50012	PART TIME	180,000	180,000	-
50014	OVERTIME	500	-	(500)
	Subtotal - Salaries	$ 448,200	$ 426,700	$ (21,500)
52200	FICA TAXES	$ 34,800	$ 32,600	$ (2,200)
52210	LAGERS	12,500	18,300	5,800
52220	HEALTH INSURANCE	34,500	38,400	3,900
52221	DENTAL INSURANCE	2,000	2,500	500
52230	LIFE INSURANCE	1,000	800	(200)
52250	LONG TERM DISABILITY INSURANCE	1,000	700	(300)
	Subtotal - Benefits	$ 85,800	$ 93,300	$ 7,500
53300	UTILITIES	$ 200,000	$ 206,000	$ 6,000
53330	INSURANCE	55,000	55,000	-
54410	TELEPHONE	13,000	13,000	-
54420	OFFICE SUPPLIES	14,000	14,000	-
56610	PERSONNEL - CLOTHING	3,000	3,000	-
56620	RECREATIONAL SUPPLIES	7,000	9,000	2,000
56633	MINOR EQUIPMENT	2,000	2,000	-
56650	CONCESSION STAND - FOOD FOR RESALE	38,000	38,000	-
56655	MERCHANDISE FOR RESALE	8,000	8,000	-
57700	AUDIT FEES	-	3,000	3,000
57701	CREDIT CARD FEES	25,000	25,000	-
57702	BANKING FEES	5,000	5,000	-
57710	DUES AND SUBSCRIPTIONS	2,000	1,000	(1,000)
57711	MARKETING SERVICES	35,000	41,000	6,000
57720	MEALS/LODGING/TRAVEL	1,000	1,000	-
57730	PROFESSIONAL SERVICES	10,000	8,000	(2,000)
57731	MIDWEST POOL MANAGEMENT	430,000	440,000	10,000
57733	POOL CHEMICALS	16,000	15,000	(1,000)
57745	TRAINING AND EDUCATION	4,000	4,000	-
57777	TRASH SERVICES	2,000	2,000	-
57800	POSTAGE	22,000	20,000	(2,000)
57850	EQUIPMENT MAINTENANCE			
01	FITNESS EQUIPMENT	4,000	8,000	4,000
02	MISCELLANEOUS EQUIPMENT	1,000	1,000	-
40	AQUATIC EQUIPMENT	12,000	12,000	-
58804	ADA COMPLIANCE	1,000	1,000	-
58810	BUILDING MAINTENANCE	6,000	6,000	-
58820	GAS & OIL	1,000	1,000	-
	Subtotal - Non Contractual Expenditures	$ 917,000	$ 942,000	$ 25,000

Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
57730	CONTRACT LABOR			
01	AEROBICS	$ 41,000	$ 41,000	$ -
02	PERSONAL TRAINING	13,000	13,000	-
04	MARTIAL ARTS	17,000	21,000	4,000
12	VOLLEYBALL PROGRAM	5,000	10,000	5,000
34	YOUTH BASKETBALL CAMP	6,000	4,000	(2,000)
36	YOUTH BASKETBALL	2,000	1,000	(1,000)
41	SWIM LESSONS	43,000	33,000	(10,000)
42	PRIVATE SWIM LESSONS	18,000	21,000	3,000
43	WATER AEROBICS	20,000	20,000	-
44	SWIM/DIVE TEAMS	5,000	6,000	1,000
51	GYMNASTICS	5,000	5,000	-
56	DANCE	4,000	4,000	-
92	RED CROSS SERVICES	3,000	3,000	-
96	MISCELLANEOUS PROGRAMS	1,000	1,000	-
	Subtotal - Contract Labor	$ 183,000	$ 183,000	$ -
57788	PROGRAM SUPPLIES			
01	AEROBICS	$ 1,000	$ 1,000	$ -
02	PERSONAL TRAINING	1,000	500	(500)
03	CPR	1,500	1,000	(500)
04	MARTIAL ARTS	500	500	-
18	INDOOR VOLLEYBALL	1,500	1,500	-
34	YOUTH BASKETBALL LEAGUES	2,000	500	(1,500)
41	SWIM LESSONS	500	500	-
43	WATER EXERCISE	500	500	-
44	SWIM/DIVE TEAMS	2,000	2,000	-
601	SPECIALTY DAY CAMPS	500	500	-
81	LUNCH AND BINGO	4,500	5,000	500
82	SENIOR TRIPS	1,500	1,500	-
83	RED HAT SOCIETY	1,000	2,000	1,000
96	MISCELLANEOUS PROGRAMS	2,000	2,000	-
	Subtotal - Program Supplies	$ 20,000	$ 19,000	$ (1,000)
	Subtotal - Operating Expenditures	$ 1,120,000	$ 1,144,000	$ 24,000
58910	MAINTENANCE - PUBLIC WORKS LABOR	$ 267,000	$ 229,000	$ (38,000)
58911	MAINTENANCE - PUBLIC WORKS EQUIPMENT	9,000	9,000	-
58912	MAINTENANCE MATERIALS	50,000	50,000	-
58913	COMPUTER SYSTEMS MAINTENANCE	25,000	20,000	(5,000)
	Subtotal - Maintenance Costs	$ 351,000	$ 308,000	$ (43,000)
63700	FITNESS CENTER EQUIPMENT	$ 30,000	$ 15,000	$ (15,000)
	TOTAL EXPENDITURES	$ 2,035,000	$ 1,987,000	$ (48,000)

Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
	Account #58913			
	Software Maintenance - CLASS System		$ 6,500	
	Copier Lease/Maintenance		4,900	
	Computer Replacements		2,500	
	TV System Maintenance		1,600	
	Alarm System		1,600	
	Telephone System Maintenance		1,300	
	Projector For Meeting Rooms		1,000	
	Miscellaneous Computer Maintenance		600	
			$ 20,000	

Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
RIVERCHASE BUILDING RESERVE - DEPARTMENT 60770						
Building Maintenance	$ 3,756	$ 38,196	$ 18,971	$ 181,100	$ 60,000	-66.87%
Capital Costs - Computer System	$ -	$ -	$ 5,555	$ -	$ -	0.00%
TOTAL EXPENDITURES	$ 3,756	$ 38,196	$ 24,526	$ 181,100	$ 60,000	-66.87%

NOTE: ALTHOUGH THE 2010 BUDGET INCLUDES ONLY THE ANNUAL ALLOCATION AMOUNT, ALL FUNDS REMAINING AT THE END OF 2009 WILL ALSO BE CARRIED OVER TO THE 2010 BUDGET AS PART OF THE ANNUAL CARRYOVER PROCESS APPROVED BY THE BOARD EACH JANUARY

Since this account was established, it has provided funding for the following purposes:

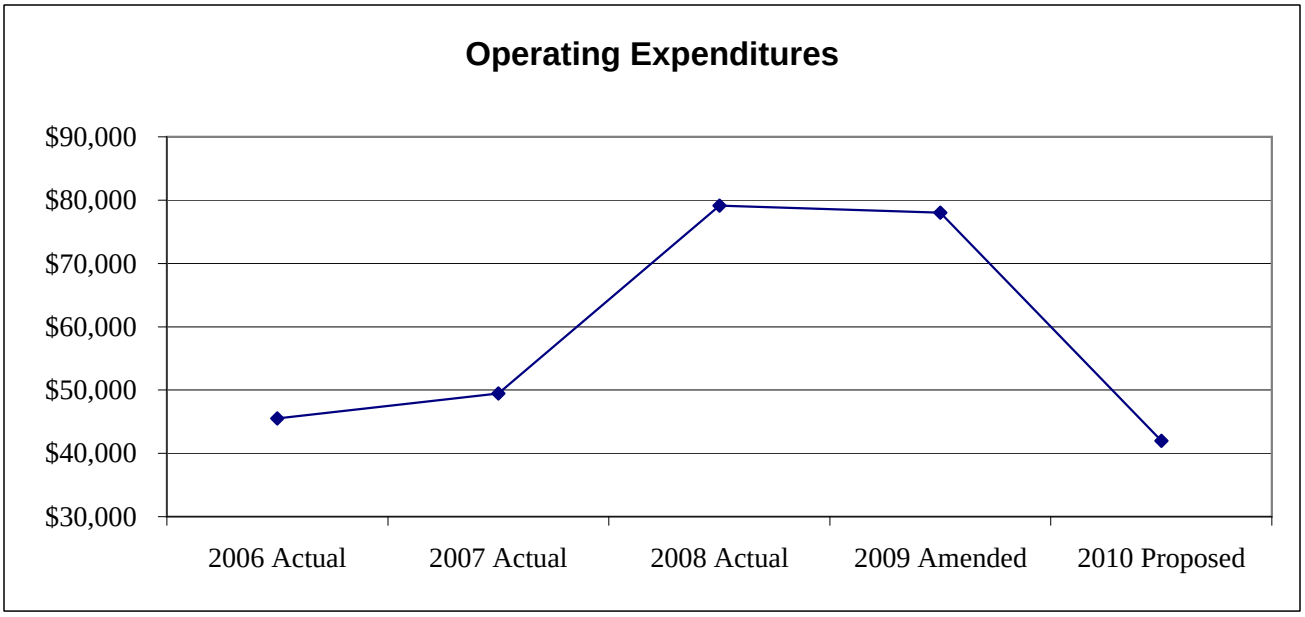
Replace the pool chair lift	$ 3,756			
Replace the boiler		$ 28,395		
Reseal the parking lot		9,801		
		$ 38,196		
Replace the fitness area carpet			$ 18,971	
Replace the building lighting computer			5,555	
			$ 24,526	
Replace pool drains to comply with the Virginia Graeme Baker Act				$ 42,953

Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
	RIVERCHASE BUILDING RESERVE - DEPARTMENT 60770			
53315	BUILDING MAINTENANCE RESERVE	$ 181,100	$ 60,000	$ (121,100)
	Amount Held For Future Needs			

Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
SPECIAL EVENTS - DEPARTMENT 60785						
Salaries	$ 845	$ 566	$ 12,576	$ 13,300	$ 10,900	-18.05%
Benefits	95	71	1,758	2,700	2,500	-7.41%
Operating Expenditures	32,874	35,424	33,012	32,000	10,600	-66.88%
Police Services	-	-	19,043	18,000	6,000	-66.67%
Public Works Services	11,687	13,415	12,719	12,000	12,000	0.00%
TOTAL EXPENDITURES	$ 45,501	$ 49,476	$ 79,108	$ 78,000	$ 42,000	-46.15%



Operating costs are proposed to decrease in 2010 based on the Board's decision to reduce the amount spent on Sunset in the Park through seeking donations for the fireworks and other attractions.

The cost of police services for Sunset in the Park will decrease based on actual costs for 2009.

Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Name	2009 Amended	2010 Proposed	Difference
	SPECIAL EVENTS - DEPARTMENT 60785			
50010	FULL TIME SALARIED	$ 11,400	$ 10,000	$ (1,400)
50011	FULL TIME HOURLY	800	400	(400)
50012	PART TIME SALARIES	600	500	(100)
50014	OVERTIME	500	-	(500)
	Subtotal - Salaries	$ 13,300	$ 10,900	$ (2,400)
52200	FICA TAXES	$ 1,000	$ 900	$ (100)
52210	LAGERS	800	800	-
52220	HEALTH INSURANCE	700	600	(100)
52221	DENTAL INSURANCE	100	100	-
52230	LIFE INSURANCE	50	50	-
52230	LONG TERM DISABILITY INSURANCE	50	50	-
	Subtotal - Benefits	$ 2,700	$ 2,500	$ (200)
53330	LIABILITY INSURANCE	$ 1,000	$ 1,600	$ 600
54440	LEASE EQUIPMENT	5,000	3,000	(2,000)
56620	RECREATION SUPPLIES	6,000	1,000	(5,000)
56645	FOOD/BEVERAGES/SUPPLIES	1,000	1,000	-
57730	CONTRACT LABOR	19,000	4,000	(15,000)
	Subtotal - Operating Expenditures	$ 32,000	$ 10,600	$ (21,400)
58901	POLICE SERVICES	$ 18,000	$ 6,000	$ (12,000)
58910	PUBLIC WORKS LABOR COSTS	9,000	9,000	-
58911	PUBLIC WORKS EQUIPMENT COSTS	1,000	1,000	-
58912	MATERIAL COSTS	2,000	2,000	-
	Subtotal - Maintenance Costs	$ 30,000	$ 18,000	$ (12,000)
	TOTAL EXPENDITURES	$ 78,000	$ 42,000	$ (36,000)

Storm Water/Parks Fund Expenditures

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
STORM WATER MAINTENANCE - DEPARTMENT 60825						
Operating Expenditures	$ -	$ -	$ 150	$ 13,500	$ 13,500	0.00%
Public Works Services	55,195	46,126	18,252	51,500	51,500	0.00%
TOTAL EXPENDITURES	$ 55,195	$ 46,126	$ 18,402	$ 65,000	$ 65,000	0.00%

Storm Water/Parks Fund
Expenditure Detail Sheet

Account #	Name	2008 Amended	2009 Proposed	Difference
	STORM WATER MAINTENANCE - DEPARTMENT 60825			
53301	MSD STORM WATER FEES	$ 12,000	$ 12,000	$ -
53375	STORM WATER PERMITS	500	500	-
57745	TRAINING AND EDUCATION	1,000	1,000	-
58910	MAINTENANCE - PUBLIC WORKS LABOR	30,000	30,000	-
58911	MAINTENANCE - PUBLIC WORKS EQUIPMENT	5,000	5,000	-
58912	MAINTENANCE MATERIALS	16,500	16,500	-
	TOTAL EXPENDITURES	$ 65,000	$ 65,000	$ -

Gravois Bluffs TIF Fund

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BUDGET OVERVIEW
GRAVOIS BLUFFS TIF FUND

Source	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	% Change
REVENUES						
City Sales Taxes	$ 638,001	$ 680,708	$ 643,514	$ 589,000	$ 589,000	0.00%
County Sales Taxes	1,908,900	2,034,195	1,918,413	1,767,000	1,767,000	0.00%
TDD Sales Taxes	1,671,624	1,581,467	1,571,935	1,427,000	1,427,000	0.00%
Property Taxes	2,455,982	2,467,162	2,795,494	2,500,000	2,500,000	0.00%
Utility Taxes	29,224	31,353	32,335	37,000	33,000	-10.81%
Interest On Investments	361,061	404,766	292,900	200,000	75,000	-62.50%
Total Operating Revenues	$ 7,064,792	$ 7,199,651	$ 7,254,591	$ 6,520,000	$ 6,391,000	-1.98%
EXPENDITURES						
Bond Principal Payments	$ 3,390,000	$ 4,100,000	$ 4,235,000	$ 4,620,000	$ 4,735,000	2.49%
Bond Interest Payments	2,589,621	2,120,233	1,962,295	1,804,000	1,566,000	-13.19%
Paying Agent Fees	5,936	2,142	7,420	16,000	10,000	-37.50%
Payments to Fenton Fire District	82,000	80,000	80,000	80,000	80,000	0.00%
Total Expenditures	$ 6,067,557	$ 6,302,375	$ 6,284,715	$ 6,520,000	$ 6,391,000	-1.98%
OTHER FINANCING SOURCES (USES)						
Bond Refunding Proceeds	$ 49,105,484	$ -	$ -	$ -	$ -	
Bond Refunding Costs	49,834,337	-	-	-	-	
Net Bond Refunding Costs	$ 728,853	$ -	$ -	$ -	$ -	
Revenues Over (Under)	$ 268,382	$ 897,276	$ 969,876	$ -	$ -	
Beginning Fund Balance	11,311,333	11,579,715	12,476,991	13,446,867	13,446,867	
Ending Fund Balance	$ 11,579,715	$ 12,476,991	$ 13,446,867	$ 13,446,867	$ 13,446,867	

Through October 2009, $6,770,000 in bonds have been redeemed early. This has resulted in interest savings of $3,712,275.

Even with the reduced sales tax revenues experienced in 2009, the bonds are still projected to pay off by the end of 2016, which is 5 years early.

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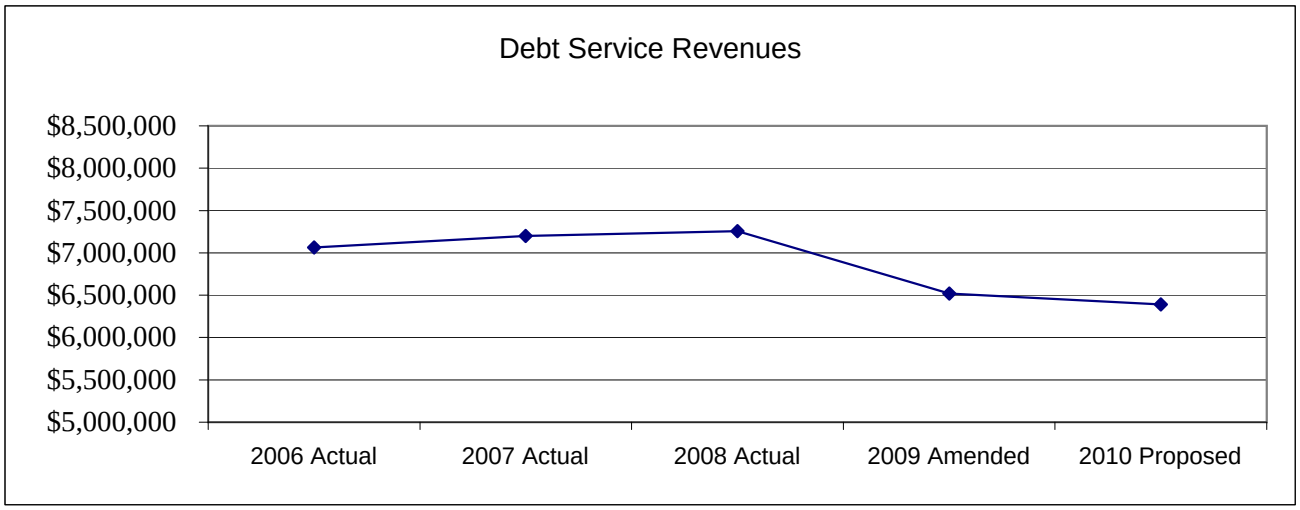
Recap of Revenues
Gravois Bluffs TIF Fund

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	% Change
DEBT SERVICE REVENUES						
Utility Taxes	$ 29,224	$ 31,353	$ 32,335	$ 37,000	$ 33,000	-10.81%
Sales Taxes	4,218,525	4,296,369	4,133,862	3,783,000	3,783,000	0.00%
Property Taxes	2,455,982	2,467,162	2,795,494	2,500,000	2,500,000	0.00%
Interest On Investments	361,061	404,767	292,900	200,000	75,000	-62.50%
Debt Service Revenues	$ 7,064,792	$ 7,199,651	$ 7,254,591	$ 6,520,000	$ 6,391,000	-1.98%
Bond Refunding Revenues	49,105,484	-	-	-	-	0.00%
TOTAL REVENUES	$ 56,170,276	$ 7,199,651	$ 7,254,591	$ 6,520,000	$ 6,391,000	-1.98%

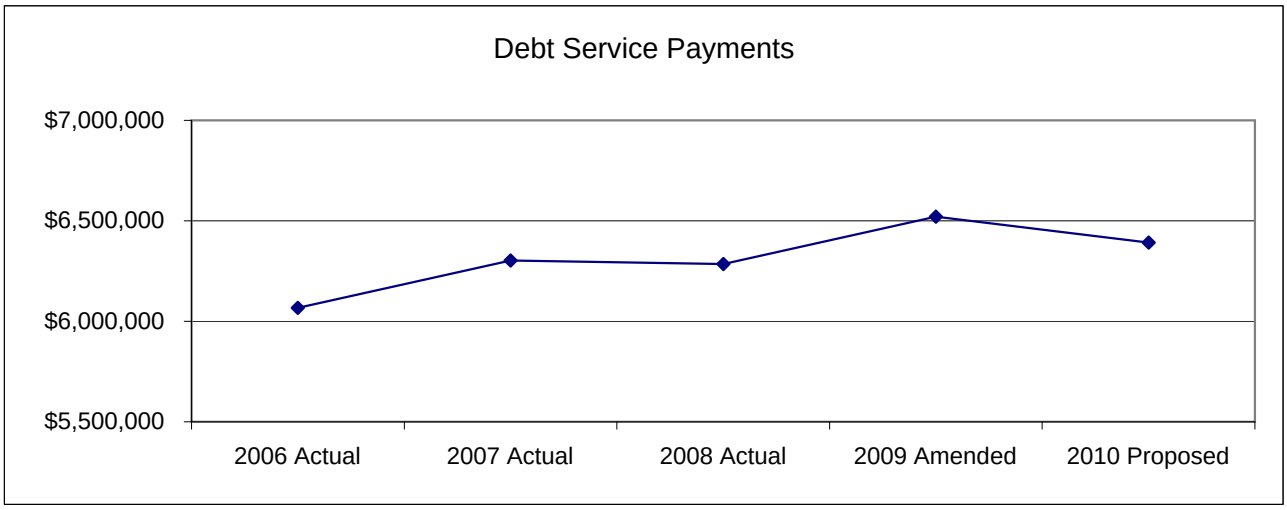


Detail Revenue Sheet
Gravois Bluffs TIF Fund

Account #	Name	2009 Amended	2010 Proposed	Difference	Percent Change
42600	UTILITY TAXES	$ 37,000	$ 33,000	$ (4,000)	-11%
437081	CITY 1/2% SALES TAX	589,000	589,000	-	0%
437082	COUNTY 1% SALES TAX	1,178,000	1,178,000	-	0%
437083	COUNTY 1/2% SALES TAX	589,000	589,000	-	0%
43709	TDD SALES TAX	1,427,000	1,427,000	-	0%
44501	PROPERTY TAXES	2,500,000	2,500,000	-	0%
48006	INTEREST ON INVESTMENTS	200,000	75,000	(125,000)	-63%
	TOTAL REVENUES	$ 6,520,000	$ 6,391,000	$ (129,000)	

Recap of Expenditures
Gravois Bluffs TIF Fund

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	Percent Change
DEBT SERVICE PAYMENTS - DEPARTMENT 72090						
Payments to Fenton Fire District	$ 82,000	$ 80,000	$ 80,000	$ 80,000	$ 80,000	0.00%
Bond Principal Payments	3,390,000	4,100,000	4,235,000	4,620,000	4,735,000	2.49%
Bond Interest Payments	2,589,621	2,120,233	1,962,295	1,804,000	1,566,000	-13.19%
Trustee Fees	5,936	2,142	7,420	16,000	10,000	-37.50%
Debt Service Payments	$ 6,067,557	$ 6,302,375	$ 6,284,715	$ 6,520,000	$ 6,391,000	-1.98%
Bond Refunding Costs	49,834,337	-	-	-	-	0.00%
TOTAL EXPENDITURES	$ 55,901,894	$ 6,302,375	$ 6,284,715	$ 6,520,000	$ 6,391,000	-1.98%



Expenditure Detail Sheet
Gravois Bluffs TIF Fund

Account #	Name	2009 Amended	Individual Detail	2010 Proposed	Difference
59001	Bond Principal Payments	$ 4,620,000		$ 4,735,000	$ 115,000
	Regular Payment		2,735,000		
	Early Redemption of Bonds		2,000,000		
59002	Bond Interest Payments	1,804,000		1,566,000	(238,000)
59003	Trustee Fees	16,000		10,000	(6,000)
	Subtotal - Debt Service Payments	$ 6,440,000		$ 6,311,000	$ (129,000)
59007	Payment to Fenton Fire District	$ 80,000		$ 80,000	$ -
	TOTAL EXPENDITURES	$ 6,520,000		$ 6,391,000	$ (129,000)

City of Fenton, Missouri
Gravois Bluffs TIF Project
Series 2006 Bonds
Actual Redemption Schedule

Date	Interest Rate	Principal	Interest	Net Payment	O/S Bonds
4/6/2006					$ 48,635,000.00
10/1/2006			1,029,861.00	1,029,861.00	48,635,000.00
4/1/2007	4.000%	2,165,000.00	1,103,422.50	3,268,422.50	46,470,000.00
4/1/2007	4.500%	**1,925,000.00**	-	1,925,000.00	44,545,000.00
10/1/2007	4.500%	**10,000.00**	1,016,810.00	1,026,810.00	44,535,000.00
4/1/2008	4.500%	**1,070,000.00**	-	1,070,000.00	43,465,000.00
4/1/2008	4.000%	2,340,000.00	1,016,585.00	3,356,585.00	41,125,000.00
10/1/2008	4.500%	**825,000.00**	-	825,000.00	40,300,000.00
10/1/2008			945,710.00	945,710.00	40,300,000.00
4/1/2009	4.500%	**2,495,000.00**	-	2,495,000.00	37,805,000.00
4/1/2009	4.000%	2,515,000.00	927,147.50	3,442,147.50	35,290,000.00
10/1/2009			820,710.00	820,710.00	35,290,000.00
10/1/2009	4.500%	**445,000.00**	-	445,000.00	34,845,000.00
4/1/2010	4.100%	2,735,000.00	810,697.50	3,545,697.50	32,110,000.00
10/1/2010			754,630.00	754,630.00	32,110,000.00
4/1/2011	5.000%	2,930,000.00	754,630.00	3,684,630.00	29,180,000.00
10/1/2011			681,380.00	681,380.00	29,180,000.00
4/1/2012	5.000%	3,250,000.00	681,380.00	3,931,380.00	25,930,000.00
10/1/2012			600,130.00	600,130.00	25,930,000.00
4/1/2013	5.000%	3,500,000.00	600,130.00	4,100,130.00	22,430,000.00
10/1/2013			512,630.00	512,630.00	22,430,000.00
4/1/2014	4.400%	515,000.00	512,630.00	1,027,630.00	21,915,000.00
4/1/2014	5.000%	3,285,000.00	-	3,285,000.00	18,630,000.00
10/1/2014			419,175.00	419,175.00	18,630,000.00
4/1/2015	4.500%	4,055,000.00	419,175.00	4,474,175.00	14,575,000.00
10/1/2015			327,937.50	327,937.50	14,575,000.00
4/1/2016	4.500%	3,235,000.00	327,937.50	3,562,937.50	11,340,000.00
10/1/2016			255,150.00	255,150.00	11,340,000.00
4/1/2017	4.500%	3,445,000.00	255,150.00	3,700,150.00	7,895,000.00
10/1/2017			177,637.50	177,637.50	7,895,000.00
4/1/2018	4.500%	3,685,000.00	177,637.50	3,862,637.50	4,210,000.00
10/1/2018			94,725.00	94,725.00	4,210,000.00
4/1/2019	4.500%	3,905,000.00	94,725.00	3,999,725.00	305,000.00
10/1/2019			6,862.50	6,862.50	305,000.00
4/1/2020	4.500%	305,000.00	6,862.50	311,862.50	-
10/1/2020			-	-	-
4/1/2021	4.500%	-	-	-	-
		$ 48,635,000.00	$ 15,331,458.50	$ 63,966,458.50	

Payments In Bold Indicate Early Redemption of Term Bonds Due On April 1, 2021

Original Bond Interest Projections	$ 19,043,733.50
Interest Savings To Date	$ 3,712,275.00

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Fenton Crossing TIF Fund

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BUDGET OVERVIEW
FENTON CROSSING TIF FUND

Source	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	% Change
REVENUES						
City Sales Taxes	$ 102,012	$ 120,662	$ 112,852	$ 115,000	$ 115,000	0.00%
County Sales Taxes	303,625	360,860	337,057	345,000	345,000	0.00%
TDD Sales Taxes	422,042	430,120	416,578	420,000	420,000	0.00%
Property Taxes	385,467	304,550	421,876	350,400	350,400	0.00%
Utility Taxes	7,659	7,856	8,058	6,600	6,600	0.00%
Interest On Investments	61,849	140,674	65,902	35,000	10,000	-71.43%
Total Revenues	$ 1,282,654	$ 1,364,722	$ 1,362,323	$ 1,272,000	$ 1,247,000	-1.97%
EXPENDITURES						
Bond Principal Payments	$ 660,000	$ 715,000	$ 820,000	$ 795,000	$ 855,000	7.55%
Bond Interest Payments	580,656	537,869	497,894	443,000	388,000	-12.42%
Paying Agent Fees	3,449	3,448	3,448	4,000	4,000	0.00%
Payments To Fenton Fire District	10,000	10,000	10,000	10,000	-	-100.00%
Payments to the City of Fenton	20,000	20,000	20,000	20,000	-	-100.00%
Total Expenditures	$ 1,274,105	$ 1,286,317	$ 1,351,342	$ 1,272,000	$ 1,247,000	-1.97%
Revenues Over (Under)	$ 8,549	$ 78,405	$ 10,981	$ -	$ -	
Beginning Fund Balance	1,809,521	1,818,070	1,896,475	1,907,456	1,907,456	
Ending Fund Balance	$ 1,818,070	$ 1,896,475	$ 1,907,456	$ 1,907,456	$ 1,907,456	

As of October 2009, $3,555,000 worth of bonds have been redeemed early. This has resulted in interest savings of $3,250,000.

Even with reduced sales tax receipts because of the current recession, the bonds are still projected to pay off in 2016, which is 5 years early.

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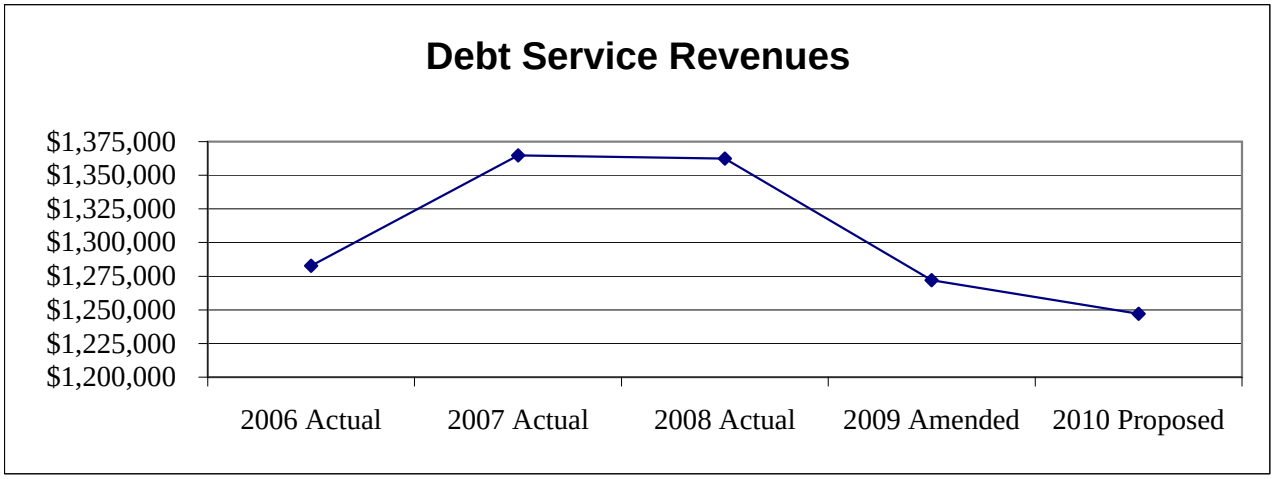
Recap of Revenues
Fenton Crossing TIF Fund

Name	2006 Actual	2007 Actual	2008 Actual	2009 Amended	2010 Proposed	% Change
Utility Taxes	$ 7,659	$ 7,856	$ 8,058	$ 6,600	$ 6,600	0.00%
Sales Taxes	827,679	911,643	866,487	880,000	880,000	0.00%
Property Taxes	385,467	304,550	421,876	350,400	350,400	0.00%
Interest On Investments	61,849	140,674	65,902	35,000	10,000	-71.43%
TOTAL REVENUES	$ 1,282,654	$ 1,364,723	$ 1,362,323	$ 1,272,000	$ 1,247,000	-1.97%

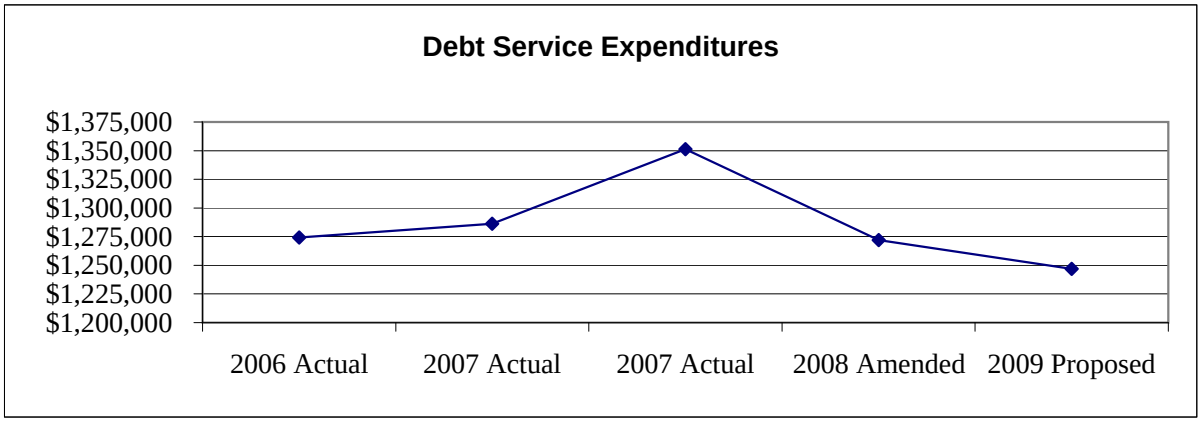


Detail Revenue Sheet
Fenton Crossing TIF Fund

Account #	Name	2009 Amended	2010 Proposed	Difference	Percent Change
42600	UTILITY TAXES	$ 6,600	$ 6,600	$ -	0%
437081	CITY 1/2% SALES TAX	115,000	115,000	-	0%
437082	COUNTY 1% SALES TAX	230,000	230,000	-	0%
437083	COUNTY 1/2% SALES TAX	115,000	115,000	-	0%
43709	TDD SALES TAX	420,000	420,000	-	0%
44501	PROPERTY TAXES	350,400	350,400	-	0%
48006	INTEREST ON INVESTMENTS	35,000	10,000	(25,000)	-71%
	TOTAL REVENUES	$ 1,272,000	$ 1,247,000	$ (25,000)	-2%

Recap of Expenditures
Fenton Crossing TIF Fund

Name	2006 Actual	2007 Actual	2007 Actual	2008 Amended	2009 Proposed	Percent Change
DEBT SERVICE PAYMENTS - DEPARTMENT 73090						
Bond Principal Payments	$ 660,000	$ 715,000	$ 820,000	$ 795,000	$ 855,000	7.55%
Bond Interest Payments	580,656	537,869	497,894	443,000	388,000	-12.42%
Trustee Fees	3,449	3,448	3,448	4,000	4,000	0.00%
Payments to Fenton Fire District	10,000	10,000	10,000	10,000	-	-100.00%
Payments to City of Fenton	20,000	20,000	20,000	20,000	-	-100.00%
TOTAL EXPENDITURES	$ 1,274,105	$ 1,286,317	$ 1,351,342	$ 1,272,000	$ 1,247,000	-1.97%



Expenditure Detail Sheet
Fenton Crossing TIF Project

Account #	Name	2009 Amended	Individual Detail	2010 Proposed	Difference
59001	Bond Principal Payments	$ 795,000		$ 855,000	$ 60,000
	Series 2000 Bonds - Regular Payment		350,000		
	Series 2000 Bonds - Early Redemption		505,000		
59002	Bond Interest Payments	443,000		388,000	(55,000)
	Series 2000 Bonds				
59003	Trustee Fees	4,000		4,000	-
59005	Payments - City of Fenton	20,000		-	(20,000)
59007	Payments - Fenton Fire District	10,000		-	(10,000)
TOTALS		$ 1,272,000		$ 1,247,000	$ (25,000)

City of Fenton, Missouri
Fenton Crossing TIF Project
Series 2000 Bonds
Actual Redemption Schedule

Date	Interest Rate	Principal	Interest	Net Payment	O/S Bonds
11/17/2000					$ 10,205,000.00
4/1/2001			265,703.85	265,703.85	10,205,000.00
10/1/2001	7.000%	**55,000.00**		55,000.00	10,150,000.00
10/1/2001	7.250%	**160,000.00**	356,915.63	516,915.63	9,990,000.00
4/1/2002	7.000%	**15,000.00**		15,000.00	9,975,000.00
4/1/2002	7.250%	**35,000.00**	349,190.63	384,190.63	9,940,000.00
10/1/2002	7.000%	**30,000.00**		30,000.00	9,910,000.00
10/1/2002	7.250%	**90,000.00**	347,396.88	437,396.88	9,820,000.00
4/1/2003	7.000%	**80,000.00**		80,000.00	9,740,000.00
4/1/2003	7.250%	**250,000.00**	343,084.38	593,084.38	9,490,000.00
10/1/2003	7.000%	**10,000.00**		10,000.00	9,480,000.00
10/1/2003	7.250%	**35,000.00**		35,000.00	9,445,000.00
10/1/2003	5.375%	50,000.00	331,221.88	381,221.88	9,395,000.00
4/1/2004	7.000%	**50,000.00**		50,000.00	9,345,000.00
4/1/2004	7.250%	**155,000.00**	328,259.38	483,259.38	9,190,000.00
10/1/2004	7.000%	**10,000.00**		10,000.00	9,180,000.00
10/1/2004	7.250%	**35,000.00**		35,000.00	9,145,000.00
10/1/2004	5.500%	90,000.00	320,890.63	410,890.63	9,055,000.00
4/1/2005	7.000%	**65,000.00**		65,000.00	8,990,000.00
4/1/2005	7.250%	**200,000.00**	316,796.88	516,796.88	8,790,000.00
10/1/2005	5.750%	130,000.00	307,271.88	437,271.88	8,660,000.00
10/1/2005	7.000%	**50,000.00**		50,000.00	8,610,000.00
10/1/2005	7.250%	**150,000.00**		150,000.00	8,460,000.00
4/1/2006	7.000%	**85,000.00**	296,346.88	381,346.88	8,375,000.00
4/1/2006	7.250%	**250,000.00**	-	250,000.00	8,125,000.00
10/1/2006	7.000%	**35,000.00**	-	35,000.00	8,090,000.00
10/1/2006	7.250%	**110,000.00**	-	110,000.00	7,980,000.00
10/1/2006	6.000%	180,000.00	284,309.38	464,309.38	7,800,000.00
4/1/2007	7.000%	**65,000.00**	273,696.88	338,696.88	7,735,000.00
4/1/2007	7.250%	**200,000.00**	-	200,000.00	7,535,000.00
10/1/2007	7.000%	**60,000.00**	-	60,000.00	7,475,000.00
10/1/2007	7.250%	**185,000.00**	-	185,000.00	7,290,000.00
10/1/2007	6.000%	205,000.00	264,171.88	469,171.88	7,085,000.00
4/1/2008	7.000%	**5,000.00**	-	5,000.00	7,080,000.00
4/1/2008	7.250%	**10,000.00**	249,215.63	259,215.63	7,070,000.00
10/1/2008	7.000%	**140,000.00**	-	140,000.00	6,930,000.00
10/1/2008	7.250%	**420,000.00**	-	420,000.00	6,510,000.00
10/1/2008	6.125%	245,000.00	248,678.13	493,678.13	6,265,000.00
4/1/2009	7.000%	**75,000.00**		75,000.00	6,190,000.00
4/1/2009	7.250%	**235,000.00**	221,050.00	456,050.00	5,955,000.00
10/1/2009	7.000%	**50,000.00**		50,000.00	5,905,000.00
10/1/2009	7.250%	**155,000.00**		155,000.00	5,750,000.00
10/1/2009	6.250%	280,000.00	209,906.25	489,906.25	5,470,000.00
4/1/2010			193,787.50	193,787.50	5,470,000.00
10/1/2010	6.375%	350,000.00	193,787.50	543,787.50	5,120,000.00
4/1/2011			182,631.25	182,631.25	5,120,000.00
10/1/2011	6.500%	390,000.00	182,631.25	572,631.25	4,730,000.00
4/1/2012			169,956.25	169,956.25	4,730,000.00
10/1/2012	7.000%	190,000.00	169,956.25	359,956.25	4,540,000.00
4/1/2013			163,306.25	163,306.25	4,540,000.00
10/1/2013	7.000%	490,000.00	163,306.25	653,306.25	4,050,000.00
4/1/2014			146,156.25	146,156.25	4,050,000.00
10/1/2014	7.000%	525,000.00	146,156.25	671,156.25	3,525,000.00
4/1/2015			127,781.25	127,781.25	3,525,000.00
10/1/2015	7.000%	-	127,781.25	127,781.25	3,525,000.00

City of Fenton, Missouri
Fenton Crossing TIF Project
Series 2000 Bonds
Actual Redemption Schedule

Date	Interest Rate	Principal	Interest	Net Payment	O/S Bonds
4/1/2016			127,781.25	127,781.25	3,525,000.00
10/1/2016	7.250%	-	127,781.25	127,781.25	3,525,000.00
4/1/2017			127,781.25	127,781.25	3,525,000.00
10/1/2017	7.250%	645,000.00	127,781.25	772,781.25	2,880,000.00
4/1/2018			104,400.00	104,400.00	2,880,000.00
10/1/2018	7.250%	815,000.00	104,400.00	919,400.00	2,065,000.00
4/1/2019			74,856.25	74,856.25	2,065,000.00
10/1/2019	7.250%	895,000.00	74,856.25	969,856.25	1,170,000.00
4/1/2020			42,412.50	42,412.50	1,170,000.00
10/1/2020	7.250%	985,000.00	42,412.50	1,027,412.50	185,000.00
4/1/2021			6,706.25	6,706.25	185,000.00
10/1/2021	7.250%	185,000.00	6,706.25	191,706.25	-
		$ 10,205,000.00	$ 8,249,219.55	$ 18,454,219.55	

Payments In Bold Indicate early Redemption of Term Bonds Due On October 1, 2015 & 2021

Original Bond Interest Projections	$ 11,499,226.00
Interest Savings To Date	$ 3,250,006.45

2009/2010 Pay Ranges

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2009 Pay Ranges

Hourly

	Grade	Minimum	Midpoint	Maximum
Inclusion Coordinator	S	$ 49,484.80	$ 62,969.41	$ 76,454.02
	Hourly	$ 23.79	$ 30.27	$ 36.76
Administrative Assistant/Technical Assistant Building/Grounds Technician Court Clerk Maintenance Worker III Project/Code Enforcement Manager Vehicle Maintenance Mechanic	N	$ 35,013.27	$ 44,554.39	$ 54,095.51
	Hourly	$ 16.83	$ 21.42	$ 26.01
Administrative Assistant Bookkeeper Building/Grounds Tech Asst Maintenance Worker II	L	$ 30,613.21	$ 38,955.31	$ 47,297.41
	Hourly	$ 14.72	$ 18.73	$ 22.74
Administrative Secretary Lead, Building/Grounds Maintenance Worker Maintenance Worker I	J	$ 26,587.62	$ 33,832.75	$ 41,077.87
	Hourly	$ 12.78	$ 16.27	$ 19.75
Building/Grounds Maintenance Worker Receptionist/Office Assistant	H	$ 23,591.83	$ 30,020.61	$ 36,449.38
	Hourly	$ 11.34	$ 14.43	$ 17.52
Camp Director	G	$ 22,060.72	$ 28,072.27	$ 34,083.82
	Hourly	$ 10.61	$ 13.50	$ 16.39
Specialty Camp Counselor	F	$ 20,876.90	$ 26,565.85	$ 32,254.81
	Hourly	$ 10.04	$ 12.77	$ 15.51
Concession Stand Assistant II Fitness Attendant II	E	$ 19,555.39	$ 24,884.23	$ 30,213.08
	Hourly	$ 9.40	$ 11.96	$ 14.53
Maintenance Laborer	D	$ 18,536.44	$ 23,587.62	$ 28,638.80
	Hourly	$ 8.91	$ 11.34	$ 13.77
Recreation Assistant Stay and Play Recreation Assistant Concession Stand Assistant I Camp Counselor Fitness Attendant I	C	$ 16,204.94	$ 20,620.79	$ 25,036.64
	Hourly	$ 7.79	$ 9.91	$ 12.04

3% C.O.L.A. applied to mid through max Effective 1/1/09

Salaried

Job Title	Grade	Minimum	Midpoint	Maximum
City Administrator	10	$ 67,129.99	$ 85,422.92	$ 103,715.84
Director, Finance	8	$ 59,354.05	$ 75,528.03	$ 91,702.01
Director, Parks & Recreation Community Development Director	7	$ 54,205.04	$ 68,975.91	$ 83,746.79
Operations Superintendent City Clerk	6	$ 50,226.26	$ 63,912.92	$ 77,599.57
Operations Supervisor Recreation Manager	5	$ 46,247.48	$ 58,849.92	$ 71,452.35
Human Resources Manager Planner Information Systems Manager/Deputy City Clerk Procurement Coordinator	4	$ 40,255.90	$ 51,225.64	$ 62,195.37
Recreation Supervisor	3	$ 35,013.27	$ 44,554.39	$ 54,095.51
Recreation Specialist	1	$ 26,587.62	$ 33,832.75	$ 41,077.87

3% C.O.L.A. applied to mid through max Effective 1/1/09

2010 Pay Ranges

Hourly

	Grade	Minimum	Midpoint	Maximum
Recreation Associate V	T	$ 54,537.20	$ 68,171.50	$ 81,805.80
	Hourly	$ 26.22	$ 32.77	$ 39.33
Administrative Assistant/Technical Assistant Building/Grounds Technician Court Clerk Maintenance Worker III Recreation Associate IV Project/Code Enforcement Manager Vehicle Maintenance Mechanic	N	$ 35,013.27	$ 44,554.39	$ 54,095.51
	Hourly	$ 16.83	$ 21.42	$ 26.01
Administrative Assistant Bookkeeper Building/Grounds Tech Asst Maintenance Worker II	L	$ 30,613.21	$ 38,955.31	$ 47,297.41
	Hourly	$ 14.72	$ 18.73	$ 22.74
Administrative Secretary Lead, Building/Grounds Maintenance Worker Assistant Court Clerk Maintenance Worker I	J	$ 26,587.62	$ 33,832.75	$ 41,077.87
	Hourly	$ 12.78	$ 16.27	$ 19.75
Recreation Associate III	I	$ 24,888.67	$ 31,670.83	$ 38,453.00
	Hourly	$ 11.97	$ 15.23	$ 18.49
Building/Grounds Maintenance Worker Receptionist/Office Assistant	H	$ 23,591.83	$ 30,020.61	$ 36,449.38
	Hourly	$ 11.34	$ 14.43	$ 17.52
Recreation Associate II	F	$ 20,876.90	$ 26,565.85	$ 32,254.81
	Hourly	$ 10.04	$ 12.77	$ 15.51
Maintenance Laborer	D	$ 18,536.44	$ 23,587.62	$ 28,638.80
	Hourly	$ 8.91	$ 11.34	$ 13.77
Recreation Associate I	C	$ 16,204.94	$ 20,620.79	$ 25,036.64
	Hourly	$ 7.79	$ 9.91	$ 12.04

Salaried

Job Title	Grade	Minimum	Midpoint	Maximum
City Administrator	10	$ 67,129.99	$ 85,422.92	$ 103,715.84
Director, Finance	8	$ 59,354.05	$ 75,528.03	$ 91,702.01
Director, Parks & Recreation Community Development Director	7	$ 54,205.04	$ 68,975.91	$ 83,746.79
Operations Superintendent City Clerk	6	$ 50,226.26	$ 63,912.92	$ 77,599.57
Operations Supervisor Recreation Manager	5	$ 46,247.48	$ 58,849.92	$ 71,452.35
Human Resources Manager Planner Information Systems Manager/Deputy City Clerk Procurement Coordinator	4	$ 40,255.90	$ 51,225.64	$ 62,195.37
Recreation Supervisor	3	$ 35,013.27	$ 44,554.39	$ 54,095.51
Recreation Specialist	1	$ 26,587.62	$ 33,832.75	$ 41,077.87

BUDGET GLOSSARY

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ACCOUNT NUMBER – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc. in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL ACCOUNTING – A basis of accounting in which revenues are recognized in the accounting period in which they are earned and expenditures are recognized in the period in which they are incurred.

APPROPRIATION – The process by which the Board of Aldermen authorizes City management to incur obligations and make expenditures of financial resources.

ASSET – Property held or owned by the City which has value extending beyond the annual fiscal cycle – that is, property that will be used over more than one accounting cycle.

AUTHORIZED POSITIONS – The number of employee positions authorized by the Board of Aldermen, whether or not filled during the entire course of a budget year.

BASE BUDGET – The same level of expenditures required to maintain the same services offered in the current budget year.

BOARD OF ALDERMEN – The governing body of the City of Fenton as elected by the Citizens of Fenton. The Board currently consists of a Mayor who is elected at large and eight Aldermen elected from four wards – two Aldermen per ward.

BOND – A written promise to pay a specified sum of money (know as the principal value of the bond), at a specified date or dates in the future, along with interest at a specified rate.

BONDED DEBT - That portion of City debt represented by outstanding bonds issued.

BOND REFINANCING – The payoff of old bonds through the issuance of new bonds in order to obtain better interest rates and/or improved bond covenants.

BUDGET – A financial plan for a specific period of time that matches all planned revenues and expenditures with the services to be offered by the City of Fenton.

BUDGET BASIS – The basis of accounting used to formulate the budget. This usually takes one of three forms – GAAP basis, cash basis or modified accrual basis.

BUDGET CALENDAR – The schedule of key dates that the City of Fenton follows in the preparation and adoption of the budget.

BUDGETARY CONTROL – The control of expenditures for the purpose of keeping expenditures within the limits of available revenues or resources.

BUDGET DOCUMENT – The written instrument used by management to present a comprehensive financial plan of operation to the Board of Aldermen and Citizens of Fenton.

BUDGET RESOLUTION – The official adoption by the Board of Aldermen of the annual budget document so as to authorize management to collect revenues and make expenditures.

CAPITAL ASSETS – Property that costs in excess of $5,000 per unit and having a useful life in excess of two years. Also referred to as fixed assets.

CAPITAL BUDGET – A written plan for making expenditures for the purpose of acquiring capital assets.

CAPITAL IMPROVEMENTS – Expenditures related to the acquisition, expansion or rehabilitation of infrastructure assets.

CASH BASIS – A basis of accounting in which revenues or expenditures are only recognized when cash is received or spent.

CHARGES FOR SERVICES – Revenue derived by charging a fee only to those individuals who actually use a service or program.

CONSUMER PRICE INDEX (CPI) – A statistical description of price levels provided by the U.S. Department of Labor. This index measures the increase in the cost of living (economic inflation).

DEBT SERVICE FUND – A fund established to accumulate resources for the payment of bonded debt principal and interest.

DEDICATED TAX – Taxes that can only be spent on a specific government program. Tax Increment Financing (TIF) taxes are one example.

DEPRECIATION – The process of recognizing the physical deterioration of capital assets over a period of time. All capital assets are assigned an estimated useful life at the time of acquisition and a portion of the acquisition cost is charged off to each year's operating budget in recognition of the wear and tear that occurs through use of the asset.

DISBURSEMENT – The expenditure of financial resources from approved budget accounts.

EMPLOYEE (FRINGE) BENEFITS – Payments made by the City of Fenton to meet obligations for employees such as retirement payments, social security and health & life insurance.

ENCUMBRANCE – The commitment of funds to purchase an item or service. To encumber means to set aside funds to pay future expected expenditures.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for violations of City Ordinances.

FISCAL POLICIES – Policies of the City of Fenton with respect to revenues, expenditures and debt management as these relate to City services and programs. Fiscal policies provide an agreed upon set of principles for the use of government resources.

FISCAL YEAR – A 12-month period of operations. The City of Fenton operates on a calendar year basis of January 1 to December 31.

FULL FAITH AND CREDIT – A pledge of a government's taxing authority to repay debt obligations. Such pledge requires a vote of the Citizens of Fenton prior to issuance of any debt backed by the full faith and credit of the City.

FUND – An accounting entity with a self-balancing set of accounts that record financial transactions for specific government activities.

FUND BALANCES – The excess value of assets over liabilities and required reserves.

GAAP – Generally accepted accounting principles. A uniform set of minimum standards for the recording of financial transactions. The Governmental Accounting Standards Board (GASB) establishes such principles.

GENERAL FUND – The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND – Bonds backed by the full faith and credit of the City of Fenton, repayable through property tax levies.

GFOA – Government Finance Officers Association. This is the professional organization of finance officers that offers guidance on the implementation of GAAP along with training opportunities.

GRANT – A contribution by another government or agency to support a specific function or project.

INTERFUND TRANSFER – A transfer of resources between two different funds of the same government.

INTERGOVERNMENTAL REVENUE – Revenue received from Federal, State or Local government entities that are not tied to a specific purpose or program.

LAGERS – The Missouri Local Government Employees Retirement System that is funded for all City employees through contributions made by the City. The contribution rate for 2007 will be 7.4% of covered wages.

NEIGHBORHOOD IMPROVEMENT DISTRICT (NID) – A method of financing infrastructure improvements through a process of assessing the property owners within the improvement district for the costs of the improvements.

OPERATING EXPENDITURES – The cost of personnel, materials and supplies required for a department to carry out its mandated levels of service.

ORDINANCE – A formal legislative enactment by the Board of Aldermen. An ordinance has the full force and effect of law within the boundaries of the City of Fenton.

PUBLIC FACILITIES AUTHORITY (PFA) – Corporation that was organized to issue bonds for the purchase of the Fabick Nature Preserve. The Preserve is leased by the PFA to the City of Fenton with the lease payments being used to retire the bonds.

PUBLIC HEARING – Open meeting of the Board of Aldermen wherein members of the public may express their opinions and provide information on an issue that is being considered by the Board.

RESERVE – Account used to indicate that a portion of fund balance is restricted to only being used for specific purposes. The City of Fenton has established a capital reserve to set aside money that is restricted to being used for the acquisition of capital assets.

RESOLUTION – An official action of the Board of Aldermen directing that a specific action be taken. Resolutions are less formal than an ordinance and have less weight of law.

REVENUE – Resources received by the City of Fenton as a part of daily operations.

REVENUE BONDS – A series of bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

SALES TAX – A tax placed on the value of goods sold within the city limits of the City of Fenton. The rate is set by a majority of voters within the City. Currently the City of Fenton has a ½% Parks/Storm Water sales tax in place and shares in a 1% general sales tax levied by St. Louis County.

TAX INCREMENT FINANCING (TIF) – An economic development tool used to pay for development costs within a specific area of the City. One half of sales taxes and 100% of property taxes (above a base year) are use to finance the repayment of bonds issued to make infrastructure improvements within the confines of the TIF District.

UNRESERVED/UNDESIGNATED FUND BALANCES – That portion of fund balance that is not reserved or restricted to be used for a specific purpose and that can be used for general operations.