

RESOLUTION # 404

**A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF
CHESTERFIELD FOR THE YEAR BEGINNING ON JANUARY 1, 2014 AND
ENDING ON DECEMBER 31, 2014**

WHEREAS, the City of Chesterfield has adopted an ordinance providing for a fiscal year which begins on January 1 of each year and ends on December 31 of each year, and

WHEREAS, the City of Chesterfield, by ordinance, has directed the City Administrator to prepare a proposed budget, and

WHEREAS, the City has held a public hearing with regard to the adoption of the budget for the year beginning January 1, 2014 and ending December 31, 2014,

**NOW THEREFORE BE IT RESOLVED THAT THE CITY OF
CHESTERFIELD** adopts the attached budget as its budget for the fiscal year beginning January 1, 2014 and ending December 31, 2014.

Passed and adopted this 2nd day of December 2013.

Bob Ration
Mayor

Attest:

Vickie Hass
City Clerk

| <i>Combined Statement of Budgeted Revenues and Expenditures - General Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 14,067,915 | 14,112,293 | 12,868,616 |
| REVENUES: | | | |
| Utility Taxes | 7,142,020 | 7,389,461 | 7,533,503 |
| Sales Tax | 6,124,860 | 6,225,080 | 6,411,832 |
| Intergovernmental | 4,223,938 | 4,071,577 | 4,076,055 |
| Licenses and Permits | 1,446,273 | 1,510,347 | 1,535,052 |
| Charges for Services | 188,655 | 102,245 | 102,445 |
| Court Receipts | 1,290,848 | 1,310,151 | 1,323,253 |
| Other Revenues | 588,355 | 343,412 | 193,496 |
| TOTAL REVENUE | 21,004,949 | 20,952,273 | 21,175,636 |
| TOTAL AVAILABLE FUNDS | 35,072,864 | 35,064,566 | 34,044,252 |
| EXPENDITURES | | | |
| Executive & Legislative | 70,194 | 74,781 | 82,475 |
| Department of Administration | | | |
| City Admin/Econ Dev/Cust Svc | 670,029 | 748,018 | 801,525 |
| Finance and Courts | 669,191 | 692,436 | 720,943 |
| Information Technology | 401,684 | 516,640 | 505,957 |
| Central Services | 1,511,157 | 1,598,042 | 1,666,527 |
| Police Department | 7,827,528 | 8,096,755 | 8,751,561 |
| Director of Public Services | | | |
| Planning and Development | 1,043,966 | 1,051,648 | 895,170 |
| Public Works | 5,003,040 | 5,553,666 | 5,804,938 |
| Designated Funds Distributions | 419,850 | 382,850 | - |
| Capital Items for All Departments | 871,207 | 761,476 | 408,242 |
| TOTAL EXPENDITURES | 18,487,846 | 19,476,312 | 19,637,338 |
| Transfers To/From Other Funds | (2,472,725) | (2,719,638) | (1,451,167) |
| FUND BALANCE, DECEMBER 31 | 14,112,293 | 12,868,616 | 12,955,747 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Parks Sales Tax Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 3,322,219 | 2,721,627 | 2,198,630 |
| REVENUES: | | | |
| Sales Tax | 6,108,998 | 6,425,020 | 7,296,387 |
| Intergovernmental | 105,000 | 99,736 | 10,000 |
| Parks and Recreation | 1,394,799 | 1,500,333 | 1,426,900 |
| Other Revenues | 82,589 | 1,500 | 1,000 |
| TOTAL REVENUE | 7,691,386 | 8,026,589 | 8,734,287 |
| TOTAL AVAILABLE FUNDS | 11,013,605 | 10,748,216 | 10,932,917 |
| EXPENDITURES | | | |
| Parks | 4,853,540 | 5,118,431 | 5,542,531 |
| TOTAL EXPENDITURES | 4,853,540 | 5,118,431 | 5,542,531 |
| TRANSFERS TO/FROM OTHER FUNDS | (3,438,438) | (3,431,155) | (2,868,773) |
| FUND BALANCE, DECEMBER 31 | 2,721,627 | 2,198,630 | 2,521,613 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Cap Imp Sales Tax Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 625,627 | 1,826,314 | 1,286,648 |
| REVENUES: | | | |
| Sales Tax | 5,193,200 | 5,461,868 | 6,201,929 |
| Other Revenues | 1,232,533 | 250,000 | 2,644,060 |
| TOTAL REVENUE | 6,425,733 | 5,711,868 | 8,845,989 |
| TOTAL AVAILABLE FUNDS | 7,051,360 | 7,538,182 | 10,132,637 |
| EXPENDITURES | | | |
| Public Works | 3,818,445 | 4,914,718 | 7,697,992 |
| TOTAL EXPENDITURES | 3,818,445 | 4,914,718 | 7,697,992 |
| TRANSFERS TO/FROM OTHER FUNDS | (1,406,601) | (1,336,816) | (2,013,626) |
| FUND BALANCE, DECEMBER 31 | 1,826,314 | 1,286,648 | 421,019 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Sewer Lateral Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 834,979 | 762,370 | 691,137 |
| REVENUES: | | | |
| Property Taxes | 429,099 | 420,000 | 420,000 |
| Other Revenues | 992 | 500 | 500 |
| TOTAL REVENUE | 430,091 | 420,500 | 420,500 |
| TOTAL AVAILABLE FUNDS | 1,265,070 | 1,182,870 | 1,111,637 |
| EXPENDITURES | | | |
| Public Works | 460,967 | 450,000 | 450,000 |
| TOTAL EXPENDITURES | 460,967 | 450,000 | 450,000 |
| TRANSFERS TO/FROM OTHER FUNDS | (41,733) | (41,733) | (41,733) |
| FUND BALANCE, DECEMBER 31 | 762,370 | 691,137 | 619,904 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Police Forfeiture Fund</i> | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
|--|----------------|-------------------|----------------|
| FUND BALANCE, JANUARY 1 | 81,743 | 70,893 | 1,620,893 |
| REVENUES: | | | |
| Intergovernmental | 52,070 | 1,512,000 | 60,000 |
| TOTAL REVENUE | 52,070 | 1,512,000 | 60,000 |
| TOTAL AVAILABLE FUNDS | 133,813 | 1,582,893 | 1,680,893 |
| EXPENDITURES | | | |
| Police | 62,920 | 112,000 | 265,000 |
| TOTAL EXPENDITURES | 62,920 | 112,000 | 265,000 |
| TRANSFERS TO/FROM OTHER FUNDS | - | 150,000 | - |
| FUND BALANCE, DECEMBER 31 | 70,893 | 1,620,893 | 1,415,893 |

The balance in the account is high because a \$1,470,000 forfeiture in 2013 may need to be partially remitted to the RCEEG. Until that potential remittance is known, no plans can be made for the funds.

| <i>Combined Statement of Budgeted Revenues and Expenditures - Chesterfield Valley Special Allocation Fund</i> | | | |
|---|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 775,345 | 353,460 | 158,560 |
| REVENUES: | | | |
| Intergovernmental | 198,200 | - | - |
| Other Revenues | 815 | 5,100 | - |
| TOTAL REVENUE | 199,015 | 5,100 | - |
| TOTAL AVAILABLE FUNDS | 974,360 | 358,560 | 158,560 |
| EXPENDITURES | | | |
| Public Works | 870,900 | 200,000 | 158,560 |
| TOTAL EXPENDITURES | 870,900 | 200,000 | 158,560 |
| TRANSFERS TO/FROM OTHER FUNDS | 250,000 | - | - |
| FUND BALANCE, DECEMBER 31 | 353,460 | 158,560 | - |

This is money that was set-aside in prior years and has significant restrictions on its usage. The funds have primarily been used for wetland mitigation.

| <i>Combined Statement of Budgeted Revenues and Expenditures - Parks Construction Phase II 2009B Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 3,165,606 | 2,866,053 | 417,011 |
| REVENUES: | | | |
| Other Revenues | 1,776 | 450 | - |
| TOTAL REVENUE | 1,776 | 450 | - |
| TOTAL AVAILABLE FUNDS | 3,167,382 | 2,866,503 | 417,011 |
| EXPENDITURES | | | |
| Parks | 926,525 | 3,000,000 | 417,011 |
| TOTAL EXPENDITURES | 926,525 | 3,000,000 | 417,011 |
| TRANSFERS TO/FROM OTHER FUNDS | 625,196 | 550,508 | - |
| FUND BALANCE, DECEMBER 31 | 2,866,053 | 417,011 | - |

These funds are related to parks phase II. In 2013, \$550,508 in funds were transferred to the fund from the Parks Sales Tax Fund primarily for projects related to Central Park. Those funds are expected to be fully spent in 2013.

| <i>Combined Statement of Budgeted Revenues and Expenditures - Debt Service-Parks Fund</i> | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
|---|----------------|-------------------|----------------|
| FUND BALANCE, JANUARY 1 | 704,143 | 343,885 | 2,345 |
| REVENUES: | | | |
| Property Tax | 532,612 | 510,000 | 508,000 |
| Other Revenues | - | - | 384,000 |
| TOTAL REVENUE | 532,612 | 510,000 | 892,000 |
| TOTAL AVAILABLE FUNDS | 1,236,755 | 853,885 | 894,345 |
| EXPENDITURES | | | |
| Parks | 892,870 | 891,540 | 893,378 |
| TOTAL EXPENDITURES | 892,870 | 891,540 | 893,378 |
| TRANSFERS TO/FROM OTHER FUNDS | - | 40,000 | - |
| FUND BALANCE, DECEMBER 31 | 343,885 | 2,345 | 967 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Debt Service-R&S I and R&S II Fund</i> | | | |
|--|-----------|-----------|-----------|
| | 2012 | 2013 | 2014 |
| | ACTUAL | PROJECTED | BUDGET |
| FUND BALANCE, JANUARY 1 | - | - | - |
| REVENUES: | | | |
| Other Revenues | - | - | - |
| TOTAL REVENUE | - | - | - |
| TOTAL AVAILABLE FUNDS | - | - | - |
| EXPENDITURES | | | |
| Public Works | 1,981,601 | 2,015,663 | 2,013,626 |
| TOTAL EXPENDITURES | 1,981,601 | 2,015,663 | 2,013,626 |
| TRANSFERS TO/FROM OTHER FUNDS | 1,981,601 | 2,015,663 | 2,013,626 |
| FUND BALANCE, DECEMBER 31 | - | - | - |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Debt Service-GH Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 2 | 1 | 1 |
| REVENUES: | | | |
| Other Revenues | 2 | - | - |
| TOTAL REVENUE | 2 | - | - |
| TOTAL AVAILABLE FUNDS | 4 | 1 | 1 |
| EXPENDITURES | | | |
| Central Services | 1,439,213 | 1,465,600 | 1,492,900 |
| TOTAL EXPENDITURES | 1,439,213 | 1,465,600 | 1,492,900 |
| TRANSFERS TO/FROM OTHER FUNDS | 1,439,210 | 1,465,600 | 1,492,900 |
| FUND BALANCE, DECEMBER 31 | 1 | 1 | 1 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Certificate Payment 05-Parks Fund</i> | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
|---|----------------|-------------------|----------------|
| FUND BALANCE, JANUARY 1 | 8 | 20 | 22 |
| REVENUES: | | | |
| Other Revenues | 12 | 2 | - |
| TOTAL REVENUE | 12 | 2 | - |
| TOTAL AVAILABLE FUNDS | 20 | 22 | 22 |
| EXPENDITURES | | | |
| Parks | 1,828,891 | 1,881,242 | 1,848,416 |
| TOTAL EXPENDITURES | 1,828,891 | 1,881,242 | 1,848,416 |
| TRANSFERS TO/FROM OTHER FUNDS | 1,828,891 | 1,881,242 | 1,848,416 |
| FUND BALANCE, DECEMBER 31 | 20 | 22 | 22 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Certificate Payment 08-Parks Fund</i> | | | |
|---|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 2 | 1,861 | 11 |
| REVENUES: | | | |
| Other Revenues | 3 | - | - |
| TOTAL REVENUE | 3 | - | - |
| TOTAL AVAILABLE FUNDS | 5 | 1,861 | 11 |
| EXPENDITURES | | | |
| Parks | 379,388 | 375,112 | 376,700 |
| TOTAL EXPENDITURES | 379,388 | 375,112 | 376,700 |
| TRANSFERS TO/FROM OTHER FUNDS | 381,244 | 373,262 | 376,700 |
| FUND BALANCE, DECEMBER 31 | 1,861 | 11 | 11 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Certificate Payment 09A-Parks Fund</i> | | | |
|--|----------------|-------------------|----------------|
| | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
| FUND BALANCE, JANUARY 1 | 2 | 6 | 6 |
| REVENUES: | | | |
| Other Revenues | 3 | - | - |
| TOTAL REVENUE | 3 | - | - |
| TOTAL AVAILABLE FUNDS | 5 | 6 | 6 |
| EXPENDITURES | | | |
| Parks | 397,867 | 403,140 | 397,155 |
| TOTAL EXPENDITURES | 397,867 | 403,140 | 397,155 |
| TRANSFERS TO/FROM OTHER FUNDS | 397,868 | 403,140 | 397,155 |
| FUND BALANCE, DECEMBER 31 | 6 | 6 | 6 |

| <i>Combined Statement of Budgeted Revenues and Expenditures - Build America 09B-Parks Fund</i> | 2012 ACTUAL | 2013 PROJECTED | 2014 BUDGET |
|--|----------------|-------------------|----------------|
| FUND BALANCE, JANUARY 1 | 1 | 3 | - |
| REVENUES: | | | |
| Other Revenues | 2 | - | - |
| Intergovernmental | 120,957 | 103,387 | 100,891 |
| TOTAL REVENUE | 120,959 | 103,387 | 100,891 |
| TOTAL AVAILABLE FUNDS | 120,960 | 103,390 | 100,891 |
| EXPENDITURES | | | |
| Parks | 347,392 | 347,393 | 347,393 |
| TOTAL EXPENDITURES | 347,392 | 347,393 | 347,393 |
| TRANSFERS TO/FROM OTHER FUNDS | 226,435 | 244,003 | 246,502 |
| FUND BALANCE, DECEMBER 31 | 3 | - | - |