

RESOLUTION # 457

**A RESOLUTION ADOPTING THE BUDGET FOR THE CITY OF
CHESTERFIELD FOR THE YEAR BEGINNING ON JANUARY 1, 2020 AND
ENDING ON DECEMBER 31, 2020**

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, 2020 and ending December 31, 2020,

**NOW THEREFORE BE IT RESOLVED THAT THE CITY OF
CHESTERFIELD** adopts the attached budget as its budget for the fiscal year beginning January 1, 2020 and ending December 31, 2020.

Passed and adopted this 18th day of November 2019.

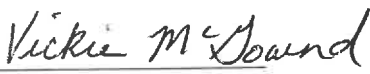


Presiding Officer



Mayor

Attest:



City Clerk

2020 PROPOSED BUDGET PUBLIC HEARING

November 18, 2019





PUBLIC HEARING 2020 Budget

- Mission Statement
- Budget Notes
- Capital Improvement Sales Tax Fund
- Parks Sales Tax Fund
- Public Safety
- General Fund & Fund Reserves



City of Chesterfield Mission Statement

The City of Chesterfield is dedicated to maintaining a strong, vibrant community that encourages interaction among residents, businesses and civic organizations which is accomplished through on-going innovative approaches to community and neighborhood planning.

The City of Chesterfield is committed to excellence in service and overall quality of life:

- **By being the city of choice in the St. Louis Region within which to live, work, play, and visit;**
- **By partnering with residents, businesses, civic organizations and governments to forge a sense of community;**
- **By providing and seeking quality in each area of service;**
- **By providing and encouraging cultural and recreational facilities and activities;**
- **By protecting, maintaining and enhancing property values;**
- **By ensuring a secure and responsible environment.**



2020 Budget Notes

- 3 Public budget workshops were held: 9/3, 10/1, and 10/29
- Revenue totals (not including transfers) \$40,049,888
- Expense totals (not including transfers) \$38,427,255
- The proposed 2020 budget provides for \$1,667,633 net revenues over expenditures.
 - Capital Fund \$75,368 R<E
 - Parks Fund \$96,405 R>E
 - General Fund \$1,646,596 R>E
- The 2020 budget provides 2.5% of existing actual compensation for merit increase pool



Proposed 2020 Capital Improvement Sales Tax Fund

- Funded by ½ cent sales tax – 15% is shared with the County Pool.
 - Parallel Parks revenues, but 15% less
- Proposition R&S Debt was fully retired in 2019. No debt payments in 2020
- Sales Tax revenues are budgeted at \$5,679,178 in 2020 vs \$5,973,114 in 2019.
 - Down \$293,936
- Proposed 2020 budgeted expenditures are \$5,754,546 without debt service
- Fund Balance is expected to decrease by \$75,368 in 2020
- City does not generally intend to carry a fund balance in the Capital Projects Fund



2020 Capital Fund – Projected Activity

<i>Statement of Budgeted Revenues and Expenditures - Capital Improvement Sales Tax Fund</i>	2018 ACTUAL	2019 PROJECTED	2020 BUDGET
FUND BALANCE, JANUARY 1	\$2,576,383	\$1,861,729	\$1,227
REVENUES:			
Sales Tax	\$5,790,399	\$5,973,114	\$5,679,178
Other Revenues	\$987,336	\$0	\$0
Projected Sales Tax Revenue less than Budget		(\$293,936)	
TOTAL REVENUE	\$6,777,734	\$5,679,178	\$5,679,178
TOTAL AVAILABLE FUNDS	\$9,354,117	\$7,540,907	\$5,680,405
	•		
EXPENDITURES			
Public Works	\$812,341	\$1,386,448	\$631,546
Capital Items	\$4,742,748	\$4,268,063	\$5,123,000
TOTAL EXPENDITURES	\$5,555,089	\$5,654,511	\$5,754,546
TRANSFERS TO/FROM OTHER FUNDS	(\$1,937,300)	(\$1,885,169)	\$0
TOTAL EXPENDITURES AND TRANSFERS	\$7,492,389	\$7,539,680	\$5,754,546
FUND BALANCE, DECEMBER 31	\$1,861,729	\$1,227	(\$74,141)
Net Change In Fund Balance	(\$714,654)	(\$1,860,502)	(\$75,368)



2020 Capital Fund – Capital Expenditures

2020 Budgeted Expenditures By Type - Capital Improvement Sales Tax Fund		
Public Works		
Capital Expenditures	Sycamore Hill Court Sidewalk Project	\$35,000
	Selective Slab Replacement	\$200,000
	Street Reconstruction	\$2,230,000
	Schoettler Road Improvements - Clayton to Gtown	\$990,000
	Old Chesterfield culvert replacement / asphalt overlay	\$550,000
	Wildhorse Bridge concrete overlay	\$350,000
	Isolated Asphalt overlay - River Valley/ Schoettler	\$75,000
	Roof for Equipment Storage Bay at PWF	\$95,000
	Roof for Material Storage Bay at PWF	\$28,000
	Building Management System expansion	\$80,000
	City Hall HVAC/piping replacement	\$50,000
	Storm Sewer improvements	\$20,000
	1.5 ton flat bed truck - replaces S77	\$85,000
	2.5 ton dump truck - replaces S104	\$151,000
	Tandem Dump Truck - replaces S141	\$184,000
	Total Capital	\$5,123,000
Personnel	Salaries/Benefits	\$281,548
Contractual	Annual Crack Sealing	\$75,000
	Capital Contracts	\$10,000
	Other Maintenance Contracts	\$10,001
	Inspection/Testing	\$105,000
	City Hall lighting design	\$23,000
	TIP Grant Application	\$12,000
	Feasibility Study at PWF - CNG / Garage Area	\$30,000
	Schoettler Project Construction Engineering	\$85,000
	Total Contractual	\$350,001
	Grand Total Expenditures	\$5,754,548



2020 Capital Improvement Sales Tax Fund – Fund Reserves Schedule

12/31/18 Capital Improvements Sales Tax Fund Reserves	\$ 1,861,729
FY2019 Amended Capital Improvements Sales Tax Fund Budgeted Activity	\$(1,566,566)
Projected Capital Improvements Sales Tax Revenues Less than Budgeted	<u>\$ (293,936)</u>
Projected 12/31/19 Capital Sales Tax Fund Reserves	\$ 1,227
FY2020 Estimated Budgeted Activity	<u>\$(75,368)</u>
Projected 12/31/20 Capital Sales Tax Fund Reserves	\$(74,141)



Proposed 2020 Parks Sales Tax Fund

- Funded by ½ cent sales tax. No sharing with other jurisdictions
- Normal Debt Schedule - \$3,296,278
- Adjusted Debt Service - \$2,991,699
- Uniform Debt Service through 2025
- Sales Tax revenues are budgeted at \$6,674,640 in 2020 vs. \$7,027,193 in 2019.
 - Down \$352,553
- Proposed 2020 budgeted expenditures are down from 2019 by \$455,303
- Fund Balance is expected to increase \$96,405



2020 Parks Sales Tax Fund Projected Activity

<i>Statement of Projected Revenues and Expenditures - Parks Sales Tax Fund</i>			
	2018 ACTUAL	2019 PROJECTED	2020 BUDGET
FUND BALANCE, JANUARY 1	\$2,510,465	\$931,750	\$1,466,533
REVENUES:			
Sales Tax	\$6,812,227	\$7,027,193	\$6,674,640
Intergovernmental	\$0	\$223,097	\$0
Charges for Services	\$1,938,210	\$1,991,240	\$2,134,665
Other Revenues	\$72,138	\$25,424	\$80,740
Projected Sales Tax Revenue less than Budget		(\$352,553)	
TOTAL REVENUE	\$8,822,575	\$8,914,401	\$8,890,045
TOTAL AVAILABLE FUNDS	\$11,333,040	\$9,846,151	\$10,356,578
EXPENDITURES			
Parks and Recreation	\$4,898,546	\$4,385,625	\$4,198,792
CVAC Concession	\$577,630	\$652,021	\$578,976
Arts and Entertainment	\$0	\$452,013	\$460,705
Central Park - Concession	\$36,625	\$48,490	\$46,589
Pool	\$0	\$278,078	\$349,679
Capital Items	\$55,246	\$441,017	\$167,200
TOTAL EXPENDITURES	\$5,568,047	\$6,257,244	\$5,801,941
TRANSFERS TO/FROM OTHER FUNDS	(\$4,833,243)	(\$3,897,454)	(\$2,991,699)
TOTAL EXPENDITURES AND TRANSFERS	\$10,401,290	\$10,154,698	\$8,793,640
Correction of 2018 Prepaid Debt Service Transfer		\$1,775,080	
FUND BALANCE, DECEMBER 31	\$931,750	\$1,466,533	\$1,562,938
Change in Fund Balance	(\$1,578,715)	\$534,783	\$96,405



2020 Parks Fund Budget Revenues

<i>Statement of Budgeted Revenue Parks Sales Tax Fund</i>	2018 ACTUAL	2019 PROJECTED	2020 BUDGET	Increase/Decrease 2019 Projected vs 2020 Budget	
Sales Tax:					
Sales Tax	6,812,227	\$7,027,193	\$6,674,640	(\$352,553)	-5.0%
Charges for Services:					
Miscellaneous other charges	5,920	\$0	\$0	\$0	#DIV/0!
Parks Charges & Fees	102,634	\$156,980	\$187,400	\$30,420	19.4%
Dog Tags	15,925	\$16,000	\$16,000	\$0	0.0%
General Rev Concession - CVAC	656,331	\$660,000	\$678,000	\$18,000	2.7%
Soda Exclusivity - CVAC	17,500	\$17,500	\$17,500	\$0	0.0%
Soda Rebates - CVAC	9,702	\$9,000	\$6,000	(\$3,000)	-33.3%
General Revenue - Concession Central Park	61,088	\$53,931	\$56,500	\$2,569	4.8%
Soda Exclusivity - Concession Central Park	2,500	\$2,500	\$2,500	\$0	0.0%
General Revenue - Concession Amphitheater	226,679	\$110,000	\$250,000	\$140,000	127.3%
Pool Revenue	229,788	\$223,800	\$216,250	(\$7,550)	-3.4%
Pool Program	26,237	\$25,000	\$40,015	\$15,015	60.1%
Parks Contributions	37,676	\$35,000	\$35,000	\$0	0.0%
Field Rentals	451,531	\$470,000	\$447,000	(\$23,000)	-4.9%
Amphitheater Revenue	94,699	\$206,529	\$182,500	(\$24,029)	-11.6%
Total Charges for Services	<u>1,938,210</u>	<u>\$1,991,240</u>	<u>\$2,134,665</u>	<u>\$148,425</u>	<u>7.2%</u>
Other Revenues:					
Interest on Investments	53,922	\$0	\$75,000	\$75,000	#DIV/0!
Miscellaneous	18,216	\$15,424	\$5,740	(\$9,684)	-62.8%
Total Other Revenues	<u>72,138</u>	<u>\$15,424</u>	<u>\$80,740</u>	<u>\$65,316</u>	<u>423.5%</u>
Projected Sales Tax Revenue less than Budget		(\$352,553)		\$352,553	-100.0%
Transfers To/From Other Funds	-	\$10,000	\$0	(\$10,000)	-100.0%
Totals	<u>8,822,575</u>	<u>\$8,914,401</u>	<u>\$8,890,045</u>	<u>(\$24,356)</u>	<u>-0.3%</u>



Proposed 2020 Capital Expenditures Parks Sales Tax Fund

<i>Detail of Budgeted Capital Expenditures - Parks Sales Tax Fund</i>			
Department/Activity	Description	Amount	Activity Total
Parks & Recreation	Amphitheater Concrete stairs	\$25,000	
	Amphitheater Entertainment Plaza	\$50,000	
	Groomer Replacement	\$12,200	
	Heavy Duty Utility Cart Replacement	\$7,000	
	Ride On Painter	\$14,000	
	Zero Turn Mower - Propane Replacement	\$24,000	
	3/4 Ton Park Maintenance Truck Replacement	\$30,000	
	Front of House Cover Tent - Arts & Entertainment	\$5,000	
	Total Capital		<u>\$167,200</u>



Proposed 2020 Budget Parks Sales Tax Fund - Expenditures

<i>Budgeted Expenditures By Type</i> <i>Parks Sales Tax Fund</i>	2018 ACTUAL	2019 PROJECTED	2020 BUDGET
Personnel	\$2,977,147	\$3,480,667	\$3,417,003
Contractual	\$1,469,235	\$1,103,868	\$1,021,688
Commodities	\$1,066,419	\$1,231,692	\$1,196,050
Capital	\$55,246	\$441,017	\$167,200
Total Expenditures	<u>\$5,568,047</u>	<u>\$6,257,244</u>	<u>\$5,801,941</u>



2020 Parks Sales Tax Fund Projected Fund Activity

Projected 12/31/19 Parks Sales Tax Fund Reserves	\$1,466,533
FY2020 Estimated Budgeted Activity	<u>\$ 96,405</u>
Projected 12/31/20 Capital Sales Tax Fund Reserves	\$1,562,938

Note: 40% policy not applied



2020 Public Safety Tax Fund Projected Activity

<i>Statement of Budgeted Revenues and Expenditures - Public Safety Tax Fund</i>	2018 ACTUAL	2019 PROJECTED	2020 BUDGET	Increase/(Decrease) 2019 Projected vs 2020 Budget	
REVENUES:					
Sales Tax	\$2,957,425	\$2,432,000	\$2,670,500	\$238,500	9.8%
Intergovernmental	\$559,393	\$499,850	\$550,310	\$50,460	10.1%
Charges for Services	\$454,843	\$456,731	\$438,637	(\$18,094)	-4.0%
Transfer from GF	\$7,010,701	7,546,351	\$7,893,124	\$346,773	4.6%
TOTAL REVENUE	\$10,982,362	\$10,934,932	\$11,552,571	\$617,639	5.6%
EXPENDITURES					
Police	\$10,626,587	\$10,883,607	\$11,221,571	\$337,964	3.1%
Capital Items	\$355,775	\$290,921	\$331,000	\$40,079	13.8%
TOTAL EXPENDITURES	\$10,982,362	\$11,174,528	\$11,552,571	\$378,043	3.4%



Proposed 2020 Budget Public Safety Tax Fund - Expenditures

<i>Budgeted Expenditures By Type Parks Sales Tax Fund</i>	2018 ACTUAL	2019 PROJECTED	2020 BUDGET
Personnel	\$9,449,869	\$9,741,167	\$9,917,549
Contractual	\$690,636	\$766,541	\$904,757
Commodities	\$486,083	\$375,899	\$399,265
Capital	\$355,775	\$290,921	\$331,000
Total Expenditures	<u>\$10,982,362</u>	<u>\$11,174,528</u>	<u>\$11,552,571</u>



Proposed 2020 Capital Expenditures Public Safety Tax Fund

- | | |
|---|------------------|
| • ALPR System Replacement | \$ 21,000 |
| • Fleet of 10 police vehicles | <u>\$310,000</u> |
| • 2020 Proposed Capital Expenditures | \$331,000 |



Proposed 2020 General Fund Budget

- 2020 proposed budget Pooled sales tax revenues reduced \$277,033 from 2019 projected revenues.
- 2020 Expenditures are \$19,551,122 an increase of \$81,650 over 2019 projected expenditures.



2020 General Fund Projected Activity

<i>Statement of Projected Revenues and Expenditures - General Fund</i>			
	2018 ACTUAL	2019 PROJECTED	2020 BUDGET
FUND BALANCE, JANUARY 1	\$9,293,175	\$11,829,832	\$9,299,246
REVENUES:			
Utility Taxes	\$7,352,340	\$6,582,000	\$7,061,585
Sales Tax	\$6,993,739	\$7,177,000	\$6,899,987
Intergovernmental Revenue	\$4,010,577	\$3,891,000	\$4,008,000
Licenses and Permits	\$1,523,010	\$1,586,470	\$1,580,070
Charges for Services	\$65,483	\$81,250	\$173,250
Court Receipts	\$847,725	\$692,556	\$821,656
Other Revenues	\$1,008,767	\$465,690	\$660,190
Projected Sales Tax Revenue in excess of Budget		\$238,000	
TOTAL REVENUE	\$21,791,640	\$20,713,966	\$21,204,718
EXPENDITURES			
Executive & Legislative	\$69,458	\$73,525	\$74,225
Department of Administration			
City Administrator	\$514,037	\$567,334	\$580,594
Finance	\$473,259	\$600,501	\$602,658
Courts	\$258,997	\$270,444	\$276,803
Information Technology	\$639,146	\$929,951	\$969,657
Central Services	\$1,161,423	\$1,134,448	1,117,607
Police Department/Customer Service	\$48,958	\$92,740	69,688
Department of Public Services			
Planning and Development	\$764,902	\$1,105,132	778,409
Public Works	\$5,104,079	\$6,402,386	\$6,118,787
TOTAL EXPENDITURES	\$9,034,259	\$11,176,461	\$10,588,428
TRANSFER TO/FROM OTHER FUNDS	(10,220,725)	(8,293,011)	(8,989,694)
TOTAL EXPENDITURES AND TRANSFERS	\$19,254,983	\$19,469,472	\$19,558,122
OPERATING CHANGE IN FUND BALANCE	\$2,536,657	\$1,244,494	\$1,646,596
Transfer to debt service funds (approved by Council 10/29/19)		(\$2,000,000)	
Correction of 2018 Prepaid Debt Service Transfer		(\$1,775,080)	
FUND BALANCE, DECEMBER 31	\$11,829,832	\$9,299,246	\$10,946,842



Proposed 2020 General Fund Capital Expenditures

<i>Detail of Budgeted Expenditures - General Fund</i>			
<i>Department/Activity</i>	<i>Description</i>	<i>Amount</i>	<i>Activity Total</i>
IT	Replacement Management Server	\$ 10,000	
	Ford Transit Van - Repl for E21	\$ 26,000	
Public Works			
Street Maintenance	Slid Steer Trailer S305	\$ 9,600	
	Slid Steer Breaker	\$ 10,500	
	Truck Mounted Tank with Pump S231	\$ 13,500	
	Slid Steer Planer Attachment	\$ 15,500	
	Air Compressor S213	\$ 20,000	
	Slid Steer S253	\$ 29,000	
	Concrete Saw S230	\$ 31,000	
	EZ Breaker with Trailer	\$ 35,000	
	Chipper S209	\$ 82,000	
Vehicle Maintenance	Hardware for new fleet management software	\$ 4,000	
	134A Freon Recycling Unit	\$ 6,000	
	1234F Freon Recycling Unit	\$ 7,000	
	Large Tire Changer	\$ 10,000	
	Lube Hose Reels	\$ 11,000	
	Sedan to replace P22	\$ 23,000	
	SUV to replace E4	\$ 28,000	
	1 ton Truck to replace Fleet Service Truck	\$ 71,000	
Facility Maintenance	City Hall Water Heater	\$ 20,000	
	Fountain sealing / repairs	\$ 30,000	
			<u>\$ 492,100</u>



Fund Reserves Estimate General Fund 12/31/2019

12/31/18 General Fund Reserves		\$11,829,832	
FY2019 Amended General Fund Budgeted Activity		\$1,006,494	
Correction of 2018 Prepaid Debt Service Transfer & 2019 Budget correction		(\$1,775,080)	
Projected Public Safety Revenues in excess of Budget		\$238,000	
\$2M Transfer to debt service funds (approved by Council 10/29/19)		(\$2,000,000)	
Projected 12/31/19 General Fund Reserves		\$9,299,246	
<u>Less:</u>			
1) Funds Designated for POST (Funds from the State for Police Training Only)	(\$75,676)		
2) Funds Designated for Inmate Security	(\$54,551)		
Total Designated Funds		<u>(\$130,228)</u>	
Projected 12/31/19 Unreserved General Fund Reserves		\$9,169,018	47.1%
Less 40% Requirement of Expenditures including Transfers:		(\$7,787,789)	
FY2019 Expenditures & Transfers - Amended Budget	19,489,472		
Total Available for Council above the 40% Requirement Policy		\$1,381,230	
<u>One Time Reimbursements</u>			
NID - Deferred Revenue (Broadmoor & Chesterfield Hill)	1,500,355		
		<u>\$1,500,355</u>	54.8%
Total Left Above the 40% Requirement Policy		\$2,881,585	



Fund Reserves Estimate General Fund 12/31/2020

12/31/19 General Fund Reserves	\$9,169,018	
FY2020 Estimated General Fund Activity	<u>\$1,646,596</u>	
Projected 12/31/20 General Fund Reserves	\$10,815,614	
<u>Less:</u>		
1) Restricted Funds (Court)	(\$130,000)	
2) EAB	(\$560,000)	
3) Snow Removal Reimb.	<u>(\$163,012)</u>	
Total Designated Funds	<u>(\$853,012)</u>	
Projected 12/31/20 Unreserved General Fund Reserves	\$9,962,602	50.9%
Less 40% Requirement of Expenditures including Transfers:	(\$7,823,249)	
FY2020 Expenditures & Transfers - Original Budget	\$19,558,122	
Total Available Above the 40% Requirement Policy (Estimated)	\$2,139,354	
Does not include NID Reimbursement / Investments		