

Budget in Brief

for the 2022 Fiscal Year

Wentzville, Missouri

150



years of history
1872-2022



Wentzville **Missouri**[®]
The Crossroads of the Nation

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Mayor and Board of Aldermen
City of Wentzville
1001 Schroeder Creek Blvd.
Wentzville, MO 63385

Dear Mayor and Aldermen:

We are pleased to present you with the proposed 2022 financial plan for the City of Wentzville.

Wentzville's Vision

Located at the crossroads of the nation, we are a welcoming community, uniquely positioned as an innovative regional leader. Wentzville delivers exceptional services and a vibrant quality of life for residents and businesses to thrive.

This document outlines the plan to achieve the goals set in the newly adopted City Vision through revenues and expenditures. The 2022 plan maintains current service levels and supports the Board's identified critical success factors such as exceptional City services, infrastructure connectivity, and providing a safe and welcoming environment for all residents, businesses and visitors in our growing community of more than 44,372.

Total expenditures for the 14 Funds total \$105,885,176. Key highlights of this financial plan are outlined below.

- The proposed property tax rates of \$0.5843 General and \$0.0572 Parks reflect a decrease from 2021. The combined rate is \$0.6415 per \$100 of assessed value. Wentzville's personal property tax rate is the second-lowest of the five largest municipalities in St. Charles County.
 - See comparative rates below:
 - Lake St. Louis \$0.9686
 - St. Charles \$0.8544
 - St. Peters \$0.7700
 - Wentzville \$0.6415
 - O'Fallon \$0.5562
- Sales tax revenues are projected to grow 4% over the 2021 projections. Use-tax revenues are projected to significantly increase due to the global pandemic related store closings, temporary and permanent, and online shopping.
- Funds have been included to fully fund the Board-adopted Capital Improvement Plan (CIP). This reflects our ongoing program to upgrade and replace equipment and furnishings. A summary of capital outlay purchases for all budgeted funds by departments is as follows:

Department	Budgeted Capital Expenditures
Administration	\$58,200
Information Technology	\$137,000
Law Enforcement	\$1,501,337
Public Works	\$2,462,200
Transportation	\$23,959,800
Parks	\$724,013
Water	\$4,649,500
Wastewater	1,850,800
Total	\$35,342,850

- Consistent with the plan outlined in the CIP, this budget calls for the specific drawdowns on fund balance reserves to fund one-time major capital projects. By drawing down the fund balances and eliminating the issuance of debt, the City will save on bond issuance costs and interest payments.

Transportation Fund	\$3,328,466
Capital Fund	\$2,066,510
Water Fund	\$1,881,342
Wastewater Fund	\$623,678
Total	\$7,899,996

- Funds are included in this budget to address all five of the Mayor and Aldermen Critical Success Factors:
 - Regional Destination
 - Economic Vitality
 - Exceptional City Services
 - Infrastructure Connectivity
 - Safe and Welcoming Community
- The compensation plan has been updated with a 1.7% scale adjustment based on current market trends and survey data, the standard Step increase has been included as well. The cost of the compensation plan is significantly impacted by compliance with the state's minimum wage plan, which will increase minimum wage on Jan. 1, 2022 from \$10.30 to \$11.15 per hour.
- We are recommending 24 new full-time positions in this budget. These increases in personnel are being requested to keep up with the growth being experienced Citywide in all departments. However, the largest number are in anticipation of the WREC opening and are necessary to maintain current service levels and adequately staff and operate the new facility.

Department	# Increase	Explanation
Administration	-	Reclassified Assistant City Administrator from Grade P to Grade Q in response to the restructuring of the Community Relations Division
Administration	-	Retitled (1) Communication and Strategic Manager to (1) Community Relations Manager and reclassified from Grade O to P in response to the restructuring of the Community Relations Division
Administration	-	Transferred (1) Administrative Specialist I to (1) Administrative Coordinator in response to the restructuring of the Customer Relations Division. This position transferred from Community Development to General Government Administration
Administration	-	Transferred (1) Emergency Management Specialist to (1) Emergency Management Coordinator reorganized from Law Enforcement to General Government Administration. This will place this position, previously working at the County EOC, in Administration to support Citywide emergency management efforts
Administration	1 Increase	Reclassified (1) Administrative Specialist II Part-Time to (1) Administrative Specialist III Full-Time in response to the restructuring of the Community Relations Division
Human Resources	-	Retitled (1) Risk Management Coordinator to (1) Safety and Training Coordinator restructuring from Finance to HR
Human Resources	1 Increase	Added (1) Recruitment and Retention Coordinator to support the City's efforts to attract and retain a qualified workforce
Information Technology	-	Reclassified IT Project Coordinator from Grade L to Grade N
Information Technology	1 Increase	Added (1) Computer Technician to increase technical support capabilities
Finance - Procurement	1 Increase	Added (1) Procurement Coordinator to support increase in purchasing demand
Law Enforcement	-	Reclassified (1) Patrol Officer to (1) Sergeant from Grade P-2 to Grade P-3
Law Enforcement	-	Reclassified (1) Park Ranger/Animal Control Officer to (1) Sergeant from Grade P-2 to Grade P-3
Law Enforcement	1 Increase	Added (1) Park Ranger to support and adequately patrol the expanding parks system
Law Enforcement	1 Increase	Added (1) School Resource Officer to support and adequately patrol the expanding school district
Law Enforcement	-	Reorganized (1) Park Ranger Animal Control Officer from Parks & Rec to Law Enforcement
Law Enforcement	-	Reorganized (1) Park Ranger from Parks & Rec to Law Enforcement

PW - Administration	-	Retitled (1) Assistant Director of Utilities to (1) Assistant Director of Public Works
PW - Administration	-	Reclassified (1) Administrative Specialist III to (1) Office Coordinator from Grade J to Grade L
PW - Streets & Signals	-	Reclassified (1) Traffic Technician to (1) Senior Traffic Technician from Grade K to Grade L
PW - Streets & Signals	-	Retitled (1) Street Maintenance Worker to (1) Street Sweeper Operator
PW - Fleet Maintenance	1 Increase	Added (1) Mechanic Technician in response to the preventative maintenance needs of an expanding fleet
PW - Facility Operations	-	Reclassified (1) Foreman Facility Operations to (1) Supervisor Facility Operations from Grade M to Grade N
Engineering	1 Increase	Added (1) City Engineer to support the planning and review of development designs for public and private infrastructure
Engineering	-	Retitled (1) Senior Project Manager to (1) Civil Engineer
Engineering	-	Reclassified (1) Stormwater Maintenance Technician to (1) Senior Stormwater Maintenance Technician from Grade K to Grade L
Parks & Recreation - Administration	-	Reclassified Superintendent of Business and Technology Grade N to Grade O
Parks & Recreation - Administration	-	Reclassified Park Planner/Project Manager from Grade N to Grade O
Parks & Recreation - Administration	-	Reclassified Administrative Support Coordinator Grade K to Grade L
Parks & Recreation - Administration	1 Increase	Added (1) Recreation Facility Operations Manager to oversee the operations of the Ice Arena and WREC
Parks & Recreation - Administration	1 Increase	Added (1) Recreation Services Specialist to oversee part-time front desk staff at all Park facilities
Parks & Recreation - Aquatics	1 Increase	Added (1) Recreation Coordinator - Aquatics
Parks & Recreation - Recreation	-	Reclassified (1) Recreation Supervisor - Sports to (1) Recreation Manager - Sports & General Programs from Grade M to Grade N
Parks & Recreation - Recreation	-	Reclassified (1) Recreation Supervisor Aquatics & Fitness to (1) Recreation Manager Aquatics, Fitness and Ice from Grade M to N
Parks & Recreation - Recreation	-	Reclassified (1) Recreation Supervisor Special Events to (1) Recreation Manager Special Events and Programs from Grade M to N
Parks & Recreation - Recreation	1 Increase	Added (1) Recreation Coordinator - Concessions and Parties to provide adequate coverage for the WREC
Parks & Recreation - WREC	1 Increase	Added (1) Recreation Specialist - Preschool and Childcare to staff the WREC.
Parks & Recreation - Maintenance	1 Increase	Added (1) Foreman Park Facility Maintenance to provide specialized service in preventative maintenance programs
Parks & Recreation - Maintenance	1 Increase	Added (1) Park Facility Maintenance Technician to provide support for specialized service in preventative maintenance programs.
Parks & Recreation - Maintenance	1 Increase	Added (1) Lead Custodian to maintain expanding Park facilities
Parks & Recreation - Maintenance	3 Increase	Added (3) Custodian to maintain expanding Park facilities

Parks & Recreation - Horticulture & Forestry	2 Increase	Added (2) Maintenance Worker - Horticulture & Forestry to support new facilities and streetscapes
Parks & Recreation - Horticulture & Forestry	-	Reclassified (1) Landscaping & Horticulture Laborer to (1) Maintenance Worker - Horticulture & Forestry from Grade H to J
PW - Water	1 Increase	Added (1) Utility Services Technician to support the increase in utility locates and oversee the installation of fiber, gas and other utilities
PW - Wastewater	2 Increase	Added (2) Wastewater Operator I to support infrastructure growth, service inspections and production demands

- The Board of Aldermen contingency account has again been funded in the amount of \$50,000.
- All capital projects for the General Fund have been funded by the Capital Improvement Fund. Hence, there were no General Fund expenditures for capital. The Capital Improvement Fund will also purchase all capital equipment for the Parks and Recreation, Transportation, Water and Wastewater funds.
- The Transportation fund has several large projects ongoing in 2022, including David Hoekel Parkway Phase 2ABC and 2D, Wentzville Parkway South – Phase I, II and 2A, Traffic Signal at Meyer and Pearce, Highway Z and Interstate Drive Intersection Improvements, West Meyer Road Phase III, historical downtown revitalization, and the continued replacement of existing concrete streets, sidewalks, and curb ramps in residential subdivisions. The City has successfully been awarded matching funds from various outside governmental entities thus reducing the City's portion of the funding for multiple projects.
- Locally, the steady residential and business growth rates provide us with a solid financial base. Wentzville is experiencing a higher rate of residential housing starts than the surrounding cities in St. Charles County. We anticipate that the City will continue to issue several hundred building permits and realize strong growth-related revenue again in 2022.
- The City has the following ratings assigned by Moody's Investor Service: Aa3 for our Certificates of Participation Series 2015, 2016, 2019 and 2020; Aa2 for our Lease Revenue Bonds Series 2005, 2008 and 2011.
- The Missouri Constitution provides that the amount of bonds payable out of tax receipts shall not exceed 10% of the total valuation of the taxable property of the City. The Missouri Constitution permits the City to become indebted for an additional 10% of the value of taxable, tangible property for the purpose of acquiring rights-of-ways; constructing, extending and improving streets; and constructing and improving sanitary or stormwater sewer systems. The City's current total net debt applicable to the limit as a percentage of the debt limit is 0.00%.
- In order to meet the standards set forth by the Government Finance Officers Association (GFOA), the various bond agencies that evaluate the City's financial health and the City's own policies, the City of Wentzville has established a process of conservative and responsible financial management. Keeping with this philosophy, the General Fund unreserved fund balance will be at approximately 64%. These funds protect the City against temporary revenue shortfalls, economic downturns, weather-related disasters or unanticipated major expenses.
- In summation, we remain committed to our mission to offer all of our residents the opportunities for continuously improving quality of life by providing effective leadership and service by encouraging responsible citizenship, stimulating economic growth, and planning and fiscal responsibility. We would like to acknowledge the work and the cooperation of each of the Directors and their departments, for their work on this budget document.

Thank you for your continued support and participation.

Respectfully submitted,



Douglas Lee, City Administrator



Jeff Lenk, Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Wentzville
Missouri**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

Wentzville Governance



Nick Guccione
MAYOR



Bryan Harr
ALDERMAN, WARD 1



Robert Hussey
ALDERMAN, WARD 1



Tricia Byrnes
ALDERMAN, WARD 2



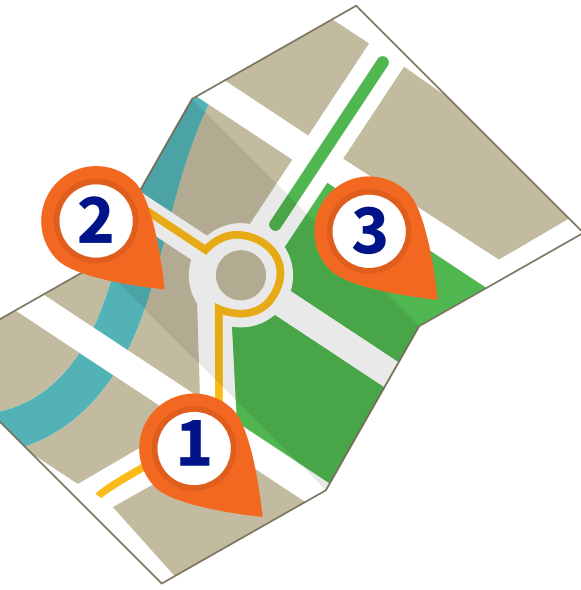
Jeffrey Ottenlips
ALDERMAN, WARD 2



Michael Lovell
ALDERMAN, WARD 3



Michael Hays
ALDERMAN, WARD 3



History of Wentzville

Wentzville was founded in 1855 at the height of the American westward expansion. Development of the railroad into Missouri brought new settlers and commerce to the area. This movement prompted William M. Allen, a wealthy landowner in Western St. Charles County, to establish a station along the railway that would serve the local community. Allen donated land for the railway station's development under the agreement that should the station be moved, the land would revert to his heirs. This assured the station's place in the community and secured the town's future as a hub for trade and development. The railroad expansion arrived in Wentzville in 1856. Erasmus Livingston Wentz of New York state oversaw the construction of the line. Because of his assistance on the project, Allen honored his good friend Erasmus Wentz by naming the town after him.

Wentzville was incorporated as a fourth-class city in March of 1872. Its government is composed of an elected Mayor and six aldermen, with an appointed city administrator. In the decades that followed its incorporation, Wentzville sustained slow but steady growth as an agricultural hamlet, primarily in the small services, professional and retail sectors. In 1980, however, General Motors Corporation began construction of its largest, most modern auto assembly plant at the time, generating more than 6,000 local jobs upon its completion. Today, Wentzville houses roughly 42,000 residents and, although less than an hour away from downtown St. Louis, is still a quiet, pleasant, peaceful community, rich in history and identity.



City Profile

Wentzville Missouri



Wentzville enjoys the benefits of exemplary schools, quality and affordable housing, outdoor recreation opportunities – including trails and parks – and offers easy accessibility to both I-70 and I-64.

\$ **\$34,133** per capita
personal income

median age 33.1

1872
year of
incorporation

land use breakdown

Agricultural 46.3%

Residential 37.6%

Industrial 5.05%

Other* 4.09%

Commercial 3.89%

Parks**
4.09%

population
44,372
2020 Census



LOCATION

Western St. Charles County,
Missouri, at the intersection
of I-70 and I-64, U.S. 40/61

TOTAL LAND SIZE: 19.98
square miles



*Misc., Government, Tax Exempt, Not for Profit;
** Open Space/Parks, Recreational (map on next page)

**form of
government**



**mayor
board of aldermen
city administrator**

unemployment
rate **5.4%**



school enrollment
17,323
students



Top 10 City Employers



General Motors
Automotive

3,399



Wentzville School District
Public Schools

1,879



TVS Supply
Supply Chain Solutions

550



Etrailer Corp.
Automotive Parts
Manufacturer

436



**City of
Wentzville**
Government

316



**Compass Health
Network**
Healthcare

274



Rapid Response
Transportation
and Freight

265



**SSM St. Joseph
Healthcare**
Healthcare

230



Lear Corporation
Automotive Parts
Manufacturer

195



RK Stratman Company, Inc.
Apparel Manufacturer

160

Source: City Economic Development Office / City Business Licenses (system in place since 2005)

License data is number of part- and full-time employees. Wentzville School District employee counts were separated in 2016 from Districtwide to only those buildings within city limits.

Principal Tax Payers

General Motors
7.41%*

\$77,316,224*



**Dierbergs of
Wentzville LLC**
0.55%*

\$5,684,592*



**THF Wentzville
Dev. LLC (Walmart)**
0.44%*

\$4,563,236*



Etrailer Corp
0.36%*

\$3,797,410*



**Wentzville Senior
Community LLC**
0.31%*

\$3,187,742*



\$6,669,327*

Union Electric
0.64%*



\$5,338,574*

**THF Wentzville Dev.
(Two and Three)**
0.51%*



\$4,376,064*

**Sparrowhawk
STL Industrial LLC**
0.42%*



\$3,692,742*

**Parr Four LLC
(RK Stratman)**
0.35%*



\$2,971,195*

**Wentzville Bend
Development LLC**
0.28%*

Source: St. Charles County Assessors Office

*This number represents "Taxable Assessed Value" (Current Total: \$110,036,852)

* This number represents "Percentage of Total City Assessed Value" (Current Total: 10.96%)

Vision

Located at the crossroads of the nation, we are a welcoming community, uniquely positioned as an innovative regional leader. Wentzville delivers exceptional services and a vibrant quality of life for residents and businesses to thrive.

Critical Success Factors



Regional Destination

Providing long-term community value through trusted stewardship and responsible financial management.



Economic Vitality

Wentzville is committed to economic prosperity through partnerships, development opportunities, a versatile and skilled workforce and favorable property taxes to ensure that new and established businesses will thrive.



Exceptional City Services

Wentzville provides industry-leading services that enhance the quality of life for residents and businesses by creating unsurpassed customer experiences and ensuring responsible stewardship of resources.



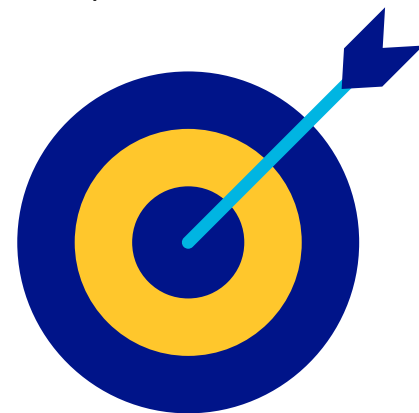
Infrastructure Connectivity

Wentzville connects our community through optimized traffic systems, pedestrian-friendly amenities, dependable utilities and cutting-edge technology to enhance quality of life.



Safe and Welcoming Community

Wentzville is a safe, inclusive and engaged community, with a built environment and diverse mix of services and outreach that create a unique sense of place.



Budget Process

BUDGET PROCESS

The operating budget is based on the Balanced Budget principle of financing current expenditures with current revenues and accumulated reserves. Operating expenditures will not be directly supported by debt. Expenditures shall include adequate funding of retirement benefits and adequate maintenance and replacement of capital and operating assets. The budgeted expenditures reflect the City's perceived needs and desires of the community based on available information and long-range planning.

The Board of Aldermen adopts an annual budget on the modified accrual basis of accounting for all governmental fund types (General Fund, Debt Service Fund, Special Revenue Funds, Capital Project Funds and Enterprise Funds). The budget is based on generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.

The Board of Aldermen hold budget work sessions with the City Administrator, Finance Director and staff to make final revisions to the proposed budget. No less than a 10 day notice is given by publication announcing a public hearing on the proposed budget in a newspaper with general circulation within the City. After the legal notice is published, the public hearing and introduction of the bill for the adoption of the annual budget are held at the Board of Aldermen meeting in the month of November. The notice also informs the public that a copy of the proposed budget may be inspected at City Hall, during business hours.

The budget is adopted before Dec. 31 of the year prior to enactment.

City staff reviews budget appropriations and actual financial requirements throughout the year. The Board of Aldermen may amend or adjust the budget, by adoption of an amending budget ordinance, which adjusts the revenue and expenditure authorization during the budget year.

The following is a sample calendar illustrating the timing and responsibility of issues related to the budget process.

June 1	Administer instructions, forms and reports to departments
June 17-18	Board Goal Setting – discuss budget policies and priorities
July 9	Distribute strategic goals and priorities to departments
July 9	Budget and capital forms returned
July 23	Finance to complete 2022 revenue projections
July 23	Departments to complete 2022 revenue projections for their department
July 26-27	Five-Year Capital Improvement Plan review with staff
Aug. 6	Departments to complete updates to departmental goals and performance measures based on Board approved strategic goals and priorities sent out on July 6
Aug. 18	Requested budgets entered in Incode Budget Maintenance
Aug. 18	Board of Aldermen Work Session to review Five-Year Capital Improvement Plan
Aug. 30-Sept. 2	Meet with departments to review departmental budgets
Aug. 30-October	Finance and City Administrator balancing
Oct. 13	Proposed Fiscal Year 2022 Budget delivered to Mayor and Board of Aldermen
Oct. 20-Nov. 10	Board of Aldermen Work Session to review Proposed Fiscal Year 2022 Budget
Nov. 17	Presentation, Public Hearing and First Reading of 2022 Budget
	Second Reading and Adoption of 2022 Budget

Long-Range Financial Plan

The City utilizes conservative budgeting techniques to forecast revenues and expenditures for planning purposes. While the City does not formally adopt a long-range financial plan, the City projects revenues and expenditures for a five year period during the Capital Improvement Plan and Budget processes using the methods detailed below. These forecasts take into account planned levels of service and the strategic goals and priorities determined by the Mayor and the Board of Aldermen. Even with conservative forecasting methodologies and assumptions, there are inherent risks to long-term financial planning including, but limited to:

- Decline in sales and/or use tax as this source of revenue is volatile
- Changes to outside funding sources including federal, state and county funding programs
- Negative economic impacts (recession, pandemic, etc.)
- Unforeseen and/or emergency related expenditures
- Changes in contracted rates with service providers
- Wage and benefit plan adjustments



Forecasting Methodology and Assumptions

The City used the following qualitative and quantitative methods to forecast revenues:

- Review City revenue history and trends
- Survey departments regarding trends in revenues
- Review national economic forecasting projections
- Monitor national and local economic trends
- Examine state and federal budgets and legislative changes
- Examine relationships between revenues and economic values



The global outbreak of the coronavirus (COVID-19) resulted in significant disruption in businesses and individuals throughout the world. While the outbreak has affected operations and future revenue of the City, the actual financial impact is still being monitored. The City's actual, audited figures for 2020 and the City's 2021 budget were developed with reductions in revenue and expenditures based on the current activity and trends, while also maintaining current service levels. For 2022, the City produced a budget consistent with the current activity and trends as a result of coronavirus. Staff is continuously monitoring the financial impact due to the pandemic.

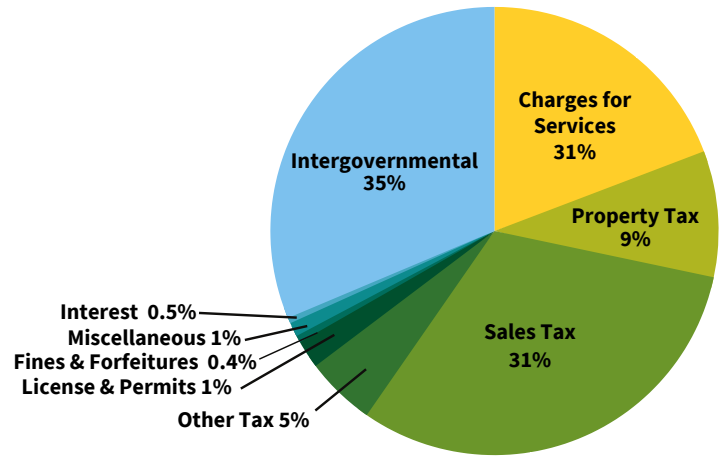
Forecasting Methodology and Assumptions Cont'd

Revenues		
Definition		Explanation
Property Tax	3% Increase	Based on expected tax rate of \$0.6415 per \$100 of assessed valuation projections from the County as well as continued residential and commercial growth.
Sales Tax	4% over 2021 Projections	Considering the current activity related to the pandemic and prior year history as well as population growth and commercial business and development.
Use Tax	4% over 2021 Projected	Due to the pandemic, online shopping has increased dramatically and is expected to continue to increase as a result.
Charges for Services – Parks	25% Increase	In anticipation of the residual effects created by the COVID-19 pandemic, fees had been adjusted down slightly in 2021 but are back to normal in 2022. Increase also associated with the opening of the Wentzville Recreation Center in Summer 2022.
Chares for Services – Utilities	7% Increase	Increase consistent with City growth and increase in residential and commercial building permits.
Utility Gross Receipts Tax	-9% Decrease	Downward trend in utility taxes, especially in telecommunications, and as a result of Senate Bill 153.
Building Permits	17% Increase	Increase associated with the following: <ul style="list-style-type: none"> Anticipated increase in commercial projects and increased multiplier resulting in increased permits fees. New residential projects approved for construction in 2022. Due to the pandemic, the price of wood had escalated to over 20% higher but the economy is seeing lumber prices falling back in line resulting in an increase in permits.
Fines and Forfeitures	59% Increase	Due to the pandemic, the Courts were ordered to close to the public for three months in 2020. Once resumed, the Court had to slowly build the amount of people in one space at a time because of limited capacities. In 2021, the City budgeted a 67% decrease associated with the COVID-19 impact. For 2022, the City budgeted revenue as if Courts would be open like normal.

Expenditures		
Definition		Explanation
Wages	1.7% Scale Adjustment + Step Increase	Based on current market trends and survey data as well as the State's minimum wage plan.
Employee Insurance	New Optional Plan	Maintain the current 85%/15% cost share dependent and 90%/10% employee only coverages for the base plan. Offer a new optional narrow network plan.
Insurance	15% Increase	Property, auto and crime insurance based on renewal documents received for the policy year 7/1/21 – 6/30/22.
Gas	\$3.00/gallon	Consistent citywide based on current year and local economic activity.
Training	Decrease	Decrease in budgeted training dollars citywide due to pandemic and virtual learning capabilities and offerings.
Commodities	Varies	Office and operating supplies, uniforms, tools and equipment, etc. based on departments' needs.
Repairs and Maintenance	Varies	Motor vehicle/equipment, office equipment, building and grounds, etc. based on departments' needs.
Contract Services and Professional Fees	Varies	Based on departments' needs.

Where Does the Money Come From?

- **Taxes:** the majority of the City's revenue, 45%, is generated by taxes levied on property, retail sales and the gross receipts tax on the sales of electricity, gas, telephone and television video services. The City's sales taxes includes a 1% general sales tax, a 0.50% parks sales tax, a 0.50% capital sales tax and a 0.50% transportation sales tax. Tax revenue also includes the receipts from the State for fuel taxes and motor vehicles sales tax and license fees.
- **Licenses and permits:** include the revenues from building permits, engineering permits, business licenses, liquor licenses, and occupancy inspections.
- **Fines and forfeitures:** include the fines collected by the City's Municipal Court.
- **Charges for services:** include fees from Parks & Recreation, Water, Sewer, Trash and an administrative charge based on a percentage of the administrative services in the General fund that are allocated to the proprietary funds and the Park Fund. The administrative fee includes overhead costs for departments such as Human Resources, Information Technology, Procurement, Finance, and others as well as a portion of the legal fees and Citywide information technology related fees.
- **Investment income:** includes revenues earned from the investment of idle City funds throughout the year in accordance with the City's investment policy.



- **Miscellaneous:** include proceeds from the sale of equipment, false alarm fees and contract services provided to local schools by the Police Department.
- **Intergovernmental revenues:** represent 35% of the City's total revenues and include the receipts from federal, state and county grants with the majority for Transportation Fund road projects.

Revenues	Budgeted 2022
Property Tax	\$ 7,978,130
Sales Tax	27,047,740
Other Tax	4,304,000
Licenses & Permits	1,447,699
Charges for Services	26,650,540
Fines & Forfeitures	659,320
Miscellaneous	746,923
Interest	499,000
Intergovernmental	16,310,053
Total Revenues	\$ 85,643,405

CONSOLIDATED REVENUE

	ACTUAL 2020	AMENDED 2021	PROJECTED 2022	% CHANGE
GENERAL GOVERNMENT				
Property Tax	6,727,387	6,998,273	7,270,511	4%
Sales & Use Tax	10,056,559	9,790,853	10,954,330	12%
Other Tax	3,452,854	3,348,000	3,044,000	-9%
Licenses & Permits	1,390,988	1,133,075	1,404,699	24%
Charges For Services	1,160,017	1,396,726	1,527,233	9%
Fines & Forfeitures	425,122	417,030	659,320	58%
Miscellaneous	1,449,019	552,274	652,273	18%
Interest	181,649	100,000	115,000	15%
Intergovernmental	914,975	25,000	25,000	-
Other Financing Sources	(509,009)	454,513	441,309	-3%
	25,249,561	24,215,744	26,093,675	8%
PARKS				
Property Tax	658,142	677,857	707,619	4%
Sales & Use Tax	4,858,220	4,895,161	5,308,124	8%
Other Tax	117,011	110,000	110,000	-
Licenses & Permits	15,655	28,000	35,000	20%
Charges For Services	2,382,616	2,810,986	4,521,799	38%
Miscellaneous	19,521	4,300	2,150	-100%
Interest	28,024	-	-	-
Intergovernmental	877,492	28,070,236	66,865	41880%
	8,956,681	36,596,540	10,751,557	-240%
TRANSPORTATION				
Sales & Use Tax	4,858,282	4,895,161	5,308,124	8%
Other Tax	1,140,728	1,170,000	1,150,000	-2%
Miscellaneous	25,078	-	-	-
Interest	350,003	150,000	150,000	-
Intergovernmental	12,809,690	22,883,658	16,285,053	-29%
Other Financing Sources	(905,504)	(512,840)	(508,174)	-1%
	18,278,277	28,585,979	22,385,003	-22%
CAPITAL				
Sales & Use Tax	5,028,279	4,895,161	5,477,162	12%
Interest	91,366	50,000	50,000	-
Intergovernmental	(67,000)	127,800	(2,272,200)	-1878%
	5,052,645	5,072,961	3,254,962	-36%
UTILITIES				
Licenses & Permits	6,950	6,000	8,000	33%
Charges For Services	19,421,492	19,224,320	20,601,508	7%
Miscellaneous	224,700	95,000	92,500	-3%
Interest	379,674	200,000	184,000	-8%
Transfers	603,000	(227,800)	2,272,200	-
	20,635,816	19,297,520	23,158,208	20%

CONSOLIDATED REVENUE

	ACTUAL 2020	AMENDED 2021	PROJECTED 2022	% CHANGE
INTERNAL SERVICE				
Self-Insurance	4,176,293	4,330,228	4,924,822	14%
Interest	54,425	40,000	31,000	-23%
	4,230,718	4,370,228	4,955,822	13%
DEBT SERVICE				
Lease Income	3,205,138	3,262,009	3,838,388	18%
Interest	16,473	-	-	-
Other Financing Sources	7,041,918	2,418,426	2,364,208	-2%
Transfer In For Debt Payment	2,530,581	2,445,936	1,406,219	-43%
	12,794,110	8,126,371	7,608,815	-6%
TOTAL CITY REVENUE	95,197,808	126,265,343	98,208,042	-22%

Where Does Property Tax Go?



The City's Property Tax Rate remains one of the lowest property tax rates in St. Charles County and makes up only 9.27% of a resident's total property tax bill.

1. Wentzville R-IV School District 5.2486¢ (67.63%)†
2. Wentzville Fire Protection District 0.7734¢ (9.97%)
3. Special Districts* 0.7889¢ (10.17%)
4. City of Wentzville 0.6415¢ (8.66%)
5. St. Charles County** 0.2480¢ (3.20%)
6. State of Missouri 0.0300¢ (0.39%)

†Please note if you live in the Fort Zumwalt School District, the rate is 4.8437%.

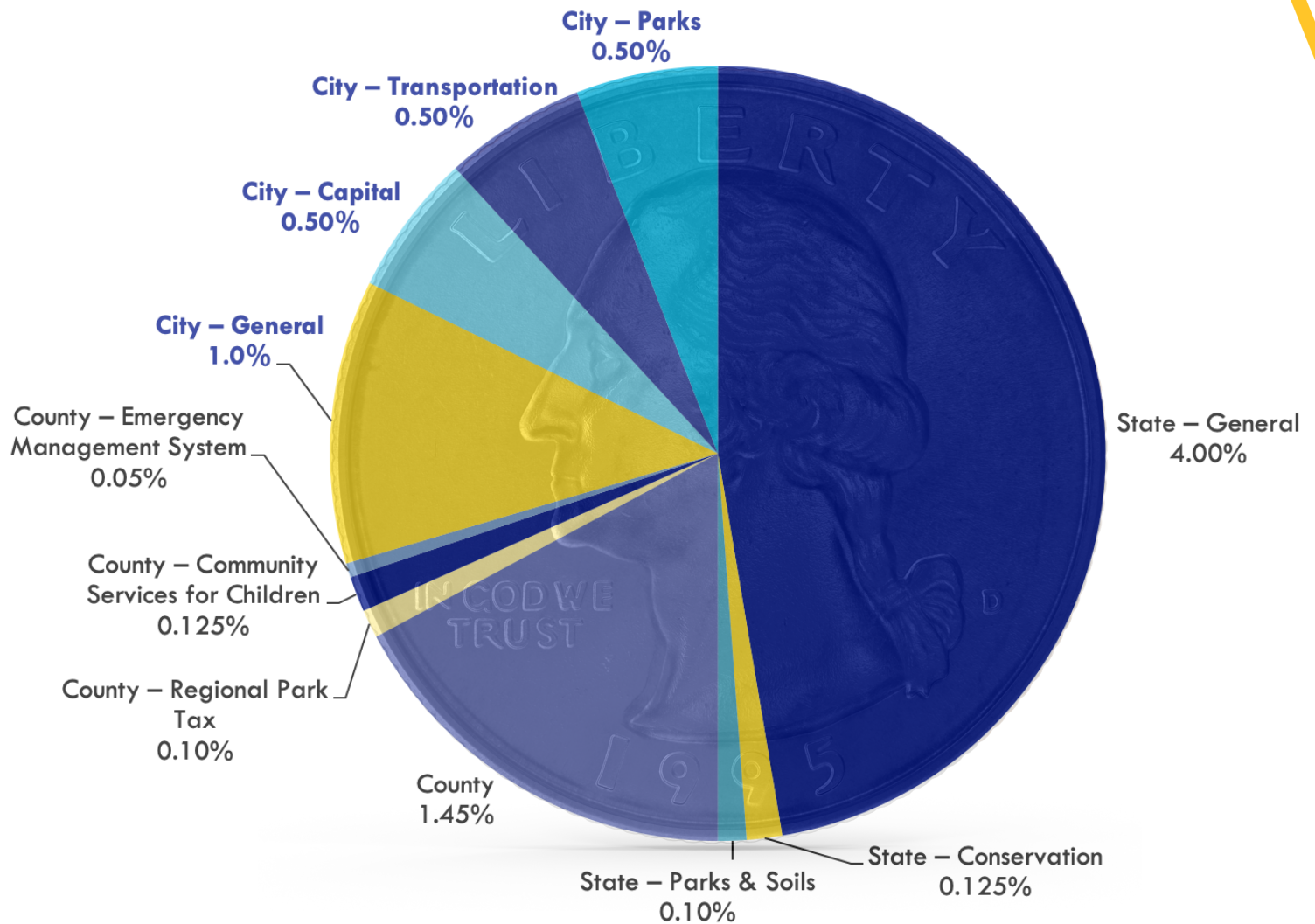
*Special Districts: St. Charles County Ambulance District, Development Disability, St. Charles County Library District and St. Charles Community College

** Includes County, Road and Bridge, and Alarm Dispatch



A Wentzville homeowner with a home with a \$250,000 market value paid \$3,615.23 in real estate taxes, with 0.6415¢ or \$304.71 going to the City of Wentzville.

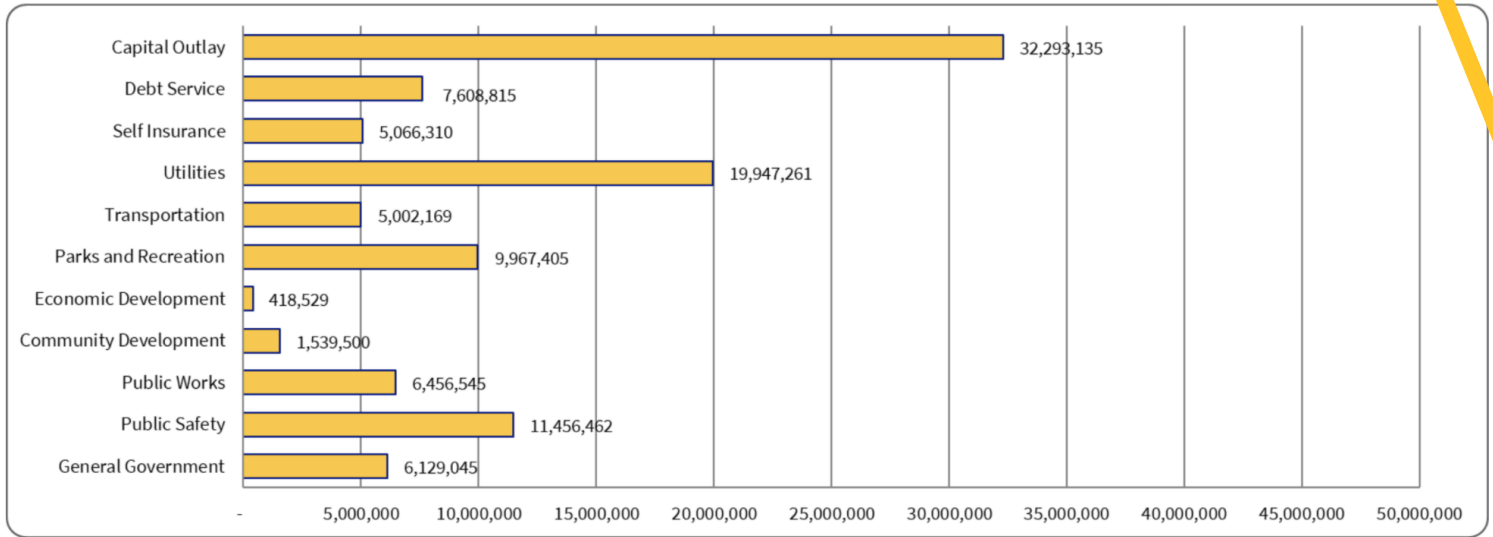
How is Sales Tax Allocated?



Breakdown of Sales Tax Rate

Total sales tax collected in the City of Wentzville is 8.45%. The City receives 2.5%, the County receives 1.5%, Children & Family Services receives 0.125%, Metro Park receives 0.10%, and the state of Missouri receives 4.225%. Of the City's 2.5% sales tax, 1% is for General Fund operations, 0.5% is deposited in the Capital Fund, 0.5% is deposited the Transportation Fund for related transportation projects, and 0.5% is deposited in the Park Fund for operations, capital and debt payments.

Where Does the Money Go?



General Government expenditures include Administration, Human Resources, Information Technology, Procurement and Finance.

Public Works includes expenditures for the administration, stormwater, engineering, streets and signals, fleet and facility operations departments.

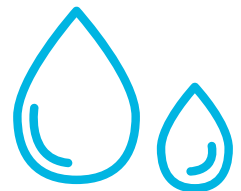
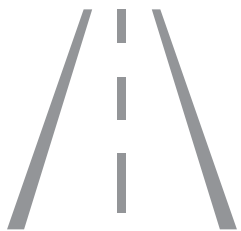
Community Development includes expenditures for the administration, planning and zoning and building inspection departments.

Parks and Recreation includes expenditures for the administration, aquatics, recreation and maintenance departments.

Transportation expenditures include funding for road projects and street and sidewalk maintenance.

Capital Outlay expenditures include land, land improvements, buildings, building improvements, furniture, fixtures, machinery, equipment, vehicles and all other assets costing \$5,000 or more having an initial useful life extending beyond one year.

Debt Service includes principal and interest payments for the City's outstanding debt on parks (Splash Station Aquatic Center, Heartland, Peruque Valley, Ice Arena and Multigenerational Recreation Facility), the Law Enforcement Center, and enhancements of infrastructure throughout the City.



CONSOLIDATED OPERATING EXPENSE

	ACTUAL 2020	AMENDED 2021	PROJECTED 2022	% CHANGE
GENERAL GOVERNMENT				
Personnel	2,275,789	2,544,136	3,075,144	21%
Other Charges/Services	1,177,149	1,289,925	1,419,394	10%
Supplies	389,765	245,664	276,254	12%
Repairs/Maintenance	406,681	477,419	795,348	67%
Contract Services	705,681	664,590	740,695	11%
Anticipated Unexpended Budget	-	-	(177,790)	-
	4,955,065	5,221,734	6,129,045	17%
PUBLIC SAFETY				
Personnel	8,996,515	9,984,759	10,698,327	7%
Other Charges/Services	535,627	646,593	610,361	-6%
Supplies	351,912	473,648	290,363	-39%
Repairs/Maintenance	89,131	123,920	45,870	-63%
Contract Services	101,785	156,136	165,865	6%
Anticipated Unexpended Budget	-	-	(354,324)	-
	10,074,970	11,385,056	11,456,462	1%
PUBLIC WORKS				
Personnel	3,492,416	4,255,732	4,463,819	5%
Other Charges/Services	967,020	1,051,993	1,011,923	-4%
Supplies	312,996	410,897	607,707	48%
Repairs/Maintenance	175,217	253,835	344,210	36%
Contract Services	274,998	259,167	228,572	-12%
Anticipated Unexpended Budget	-	-	(199,686)	-
	5,222,647	6,231,624	6,456,545	4%
COMMUNITY DEVELOPMENT				
Personnel	1,330,655	1,456,886	1,490,778	2%
Other Charges/Services	54,942	66,911	59,286	-11%
Supplies	11,478	16,960	18,250	8%
Repairs/Maintenance	-	-	300	-
Contract Services	24,253	22,569	18,500	-18%
Anticipated Unexpended Budget	-	-	(47,614)	-
	1,421,328	1,563,326	1,539,500	-2%
ECONOMIC DEVELOPMENT				
Personnel	163,746	178,446	188,887	6%
Other Charges/Services	50,302	78,111	73,234	-6%
Supplies	939	2,050	2,050	-
Special Events	1,017	127,800	138,243	8%
Contract Services	23,260	58,535	29,059	-50%
Anticipated Unexpended Budget	-	-	(12,944)	-
	239,264	444,942	418,529	-6%

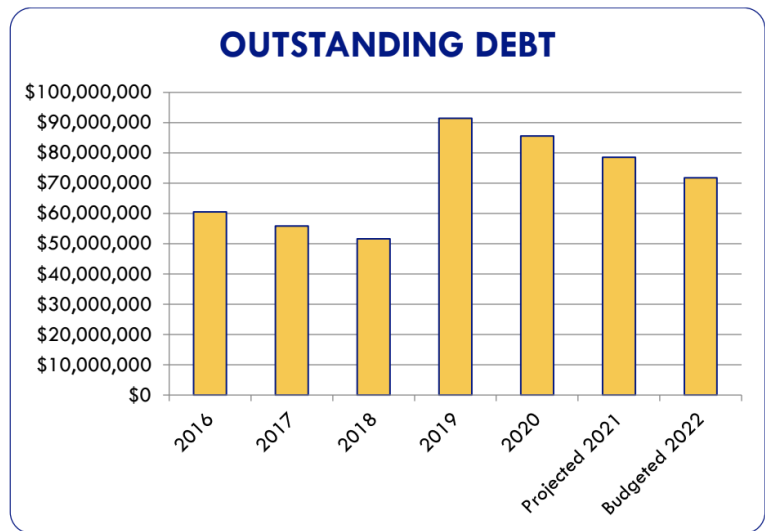
CONSOLIDATED OPERATING EXPENSE

	ACTUAL 2020	AMENDED 2021	PROJECTED 2022	% CHANGE
PARKS				
Personnel	2,379,495	3,498,004	4,815,542	38%
Other Charges/Services	1,644,017	1,755,702	2,201,359	25%
Supplies	364,877	604,110	926,630	53%
Repairs/Maintenance	126,058	225,240	238,215	6%
Contract Services	191,905	247,208	299,016	21%
Debt Service	1,546,792	1,550,193	1,486,643	-4%
	6,253,144	7,880,457	9,967,405	27%
TRANSPORTATION				
Other Charges/Services	1,183,032	1,164,940	1,202,620	3%
Repairs/Maintenance	2,808,498	3,407,203	3,350,000	-2%
Contract Services	61,747	818,272	449,549	-45%
	4,053,277	5,390,415	5,002,169	-7%
CAPITAL				
Other Charges/Services	240,063	231,304	376,373	63%
Professional Fees	1,059	1,102	1,351	23%
Transfer – Debt Payment	983,788	895,742	88	-100%
	1,224,910	1,128,148	377,812	-67%
UTILITIES				
Personnel	3,387,386	4,007,218	4,333,082	8%
Other Charges/Services	11,779,989	8,950,042	10,056,108	12%
Supplies	551,625	706,219	864,238	22%
Repairs/Maintenance	634,589	1,148,050	1,240,318	8%
Contract Services	2,954,110	3,154,446	3,453,515	9%
	19,307,699	17,965,975	19,947,261	11%
INTERNAL SERVICE				
Self-Insurance	3,767,229	4,274,535	5,065,641	19%
Professional Fees	557	20,580	669	-97%
	3,767,786	4,295,115	5,066,310	18%
DEBT SERVICE				
Debt Payment – P&I	10,144,796	8,119,654	7,602,439	-6%
Professional Fees	7,059	6,718	6,375	-5%
	10,151,855	8,126,372	7,608,814	-6%
TOTAL CITY EXPENSE				
	66,671,945	69,633,163	73,969,853	6%

CONSOLIDATED CAPITAL EXPENSE

	ACTUAL 2020	AMENDED 2021	PROJECTED 2022	% CHANGE
PARKS				
Capital Outlay	3,115,734	36,624,342	546,863	-99%
TRANSPORTATION				
Capital Outlay	6,814,915	38,063,909	20,711,300	-46%
CAPITAL				
Capital Outlay	2,464,163	4,957,419	4,943,660	-
UTILITIES				
Capital Outlay	5,805,486	10,006,240	5,713,500	-43%
DEBT SERVICE				
Gain on Disposal of Asset	462,707	-	-	
TOTAL CAPITAL				
	18,663,005	89,651,910	31,915,323	-64%

What Does the City Owe?



LONG TERM DEBT						
Issue	Original Issue	End Bal 12/31/21	Prin Pmt 2022	End Bal 12/31/22	2022 Interest	Total Debt Service
Certificates of Participation	\$64,370,000	\$51,765,000	\$2,140,000	\$49,625,000	\$1,893,300	\$4,033,300
WEDC Leasehold	\$5,630,000	\$995,000	\$995,000	\$-0-	\$38,109	\$1,033,109
Sewerage System Revenue Bonds	\$40,061,000	\$17,693,001	\$1,930,000	\$15,763,001	\$288,019	\$2,218,019
Total	\$110,061,000	\$70,453,001	\$5,065,000	\$65,388,001	\$2,219,428	\$7,284,428

NOTES PAYABLE					
Issue	Original Issue	Projected End Balance 12/31/21	Prin Pmt 2022	End Balance 12/31/22	
MTFC	\$5,000,000	\$3,525,933	\$994,891	\$2,531,043	
Guaranteed Energy Savings	\$700,000	\$579,099	\$42,573	\$536,526	
Lindenwood University	\$2,000,000	\$1,700,000	\$100,000	\$1,600,000	Interest free agreement
Dierbergs – Note B	\$3,402,297	\$1,614,628	\$678,000*	\$936,628	Reimburse ½ cent sales tax collected in center
Total	\$11,102,297	\$7,419,660	\$1,815,464	\$5,604,197	
* Principal and interest payments estimated – based on sales tax received.					

2022 Budget Highlights

- Total principal and interest debt service payments in 2021 - \$9,099,892
- 2021 ending debt service balance - \$70,992,198
- Draw down of reserves in Capital, Transportation, Water and Wastewater Funds for capital projects.



Accrual Basis of Accounting – Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. Used to account for activity in the City’s Enterprise Funds.

Adopted Budget – Refers to the budget amount as originally approved by the City for the fiscal year.

Anticipated Expenditures and Revenues – The expenditures or revenues that are expected by the close of the budget year.

Appropriation – an authorization made by the Mayor and Board of Aldermen which permits the City administrative staff to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and encumbered amounts lapse at year-end.

Assessed Valuation – This is the value of real and other property set for tax purposes. The County Assessor determines the assessed value.

Audit – an examination and verification of a company’s financial statements and records for their compliance with Generally Accepted Accounting Principles (GAAP).

Balanced Budget – In accordance with Missouri Revised Statutes; in no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year; provided, that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.

Bond – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Budget – The financial plan for the operation of the City for the year.

Capital Expenditures – Expenses involving land, improvements to land, easements, building, building improvements, furniture, fixtures, machinery, equipment, vehicles and all other tangible or intangible assets that are used in operations and that have an initial useful life extending beyond a single reporting year.

CIP – Capital Improvement Plan.

Debt Service Fund – Governmental type fund used to account for the accumulation of resources and payment of general long-term debt principal and interest.

Department – Primary unit in City operations. Each is managed by a Director.

Enterprise Funds – These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include Water Fund, Wastewater Fund and the Solid Waste Fund.

Expenditure – An actual obligation incurred for goods or services received whether or not yet paid by City.

Fiscal Year – The period used for the accounting year. The City of Wentzville has a fiscal year of Jan. 1 through Dec. 31.

Full-Time Equivalent (FTE) – The number of working hours representing one full-time employee during a fixed time period, such as one month or one year. FTE simplifies work measurement by converting workload hours into the number of people required to complete that work.

Fund – A self-balancing set of accounts designed to track specific revenues and the uses of those revenues.

Fund Balance – An accumulated excess of revenues over expenditures in a fund. An amount left over after expenditures are subtracted from resources is added to a beginning fund balance each year.

Fund Classifications – One of the three categories (governmental, proprietary and fiduciary) used to classify fund types.

Fund Type – In governmental accounting, all funds are classified into eleven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Permanent, Enterprise, Internal Service, Pension (and other employee benefits) Trust, Investment Trust, Private-Purpose Trust, and Agency.

GAAP – Generally Accepted Accounting Principles.

General Fund – The governmental fund type that serves as the chief operating fund of the City. The fund used to account for all City activities not required to be accounted for elsewhere.

GFOA – Government Finance Officers Association representing public finance officials throughout the United States and Canada

Governmental/Trust Funds – Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

Intergovernmental Revenues – Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

Major Fund – funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

Modified Accrual Basis – General Fund, Special Revenue, and Debt Service Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for long-term debt and certain accrued obligations, which are recognized when due. This basis measures resources available to the City.

Property Tax – This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

Proprietary Fund – These funds are used to account for activities that are similar to those found in the private sector (business-like interactions). The two types of proprietary funds are enterprise funds and internal service funds.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

Revenues – Money generated through taxes, charges, licenses and other sources to fund City operations.

Special Revenue Funds – These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

WREC – Wentzville Rec Center (also referred to as the Multigenerational Recreation Facility)



Wentzville Missouri[®]

The Crossroads of the Nation

City of Wentzville

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