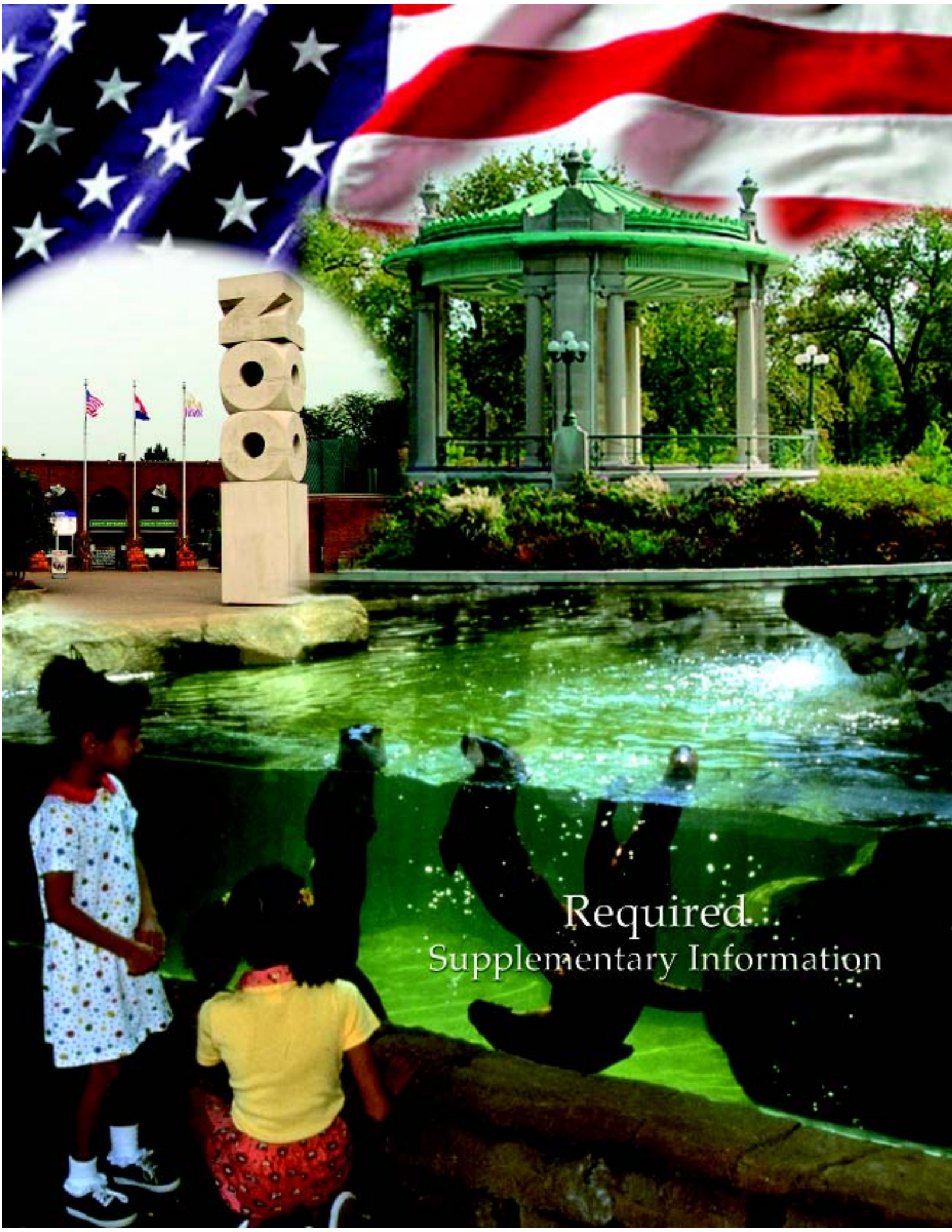

Required Supplementary Information

CITY OF ST. LOUIS, MISSOURI
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - General Fund
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

		Original Budget	Final Revised Budget	Actual	Variance with Final Budget Positive (Negative)
REVENUES					
Taxes:					
Gross receipts	$	11,954	11,954	12,236	282
City earnings		126,600	126,600	121,657	(4,943)
Franchise		53,874	53,874	51,581	(2,293)
Sales		51,560	51,560	47,555	(4,005)
Property		41,634	41,634	42,156	522
Payroll		35,200	35,200	35,359	159
Motor fuel		10,300	10,300	9,275	(1,025)
Motor vehicle		3,950	3,950	3,869	(81)
Other		1,029	1,029	683	(346)
Total taxes		336,101	336,101	324,371	(11,730)
Licenses and permits:					
Graduated business		7,426	7,426	6,906	(520)
Cigarette		1,746	1,746	1,810	64
Building division		2,525	2,525	3,035	510
Communication transmission		800	800	1,632	832
Liquor		375	375	364	(11)
Other		373	373	551	178
Motor vehicle		1,425	1,425	1,377	(48)
Total licenses and permits		14,670	14,670	15,675	1,005
Intergovernmental:					
Juvenile detention center		3,001	3,001	2,822	(179)
Emergency medical services		1,800	1,800	2,774	974
Other intergovernmental		671	671	406	(265)
Total intergovernmental		5,472	5,472	6,002	530
Charges for services:					
Parks and recreation		445	445	397	(48)
Streets		2,466	2,466	2,364	(102)
Public safety		2,893	2,893	3,918	1,025
Health		1,006	1,006	1,210	204
Fee offices		3,932	3,932	5,046	1,114
Other		52	52	74	22
Services provided to other funds		4,535	4,535	4,615	80
Total charges for services		15,329	15,329	17,624	2,295
Court fines and forfeitures		4,992	4,992	4,604	(388)
Interest		3,230	3,230	1,258	(1,972)
Miscellaneous		3,612	3,612	4,071	459
Total revenues		383,406	383,406	373,605	(9,801)
EXPENDITURES		277,056	277,571	269,165	8,406
Excess of revenues over expenditures		106,350	105,835	104,440	(1,395)
Other financing sources (uses):					
Transfers in		20,001	20,001	19,776	(225)
Transfers to component units		(124,194)	(123,690)	(120,097)	3,593
Transfers out		(9,093)	(9,093)	(9,802)	(709)
Total other financing sources (uses), net		(113,286)	(112,782)	(110,123)	2,659
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses	$	(6,936)	(6,947)	(5,683)	1,264

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Schedule of Expenditures -
Budget and Actual - General Fund
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

		Original Budget	Final Revised Budget	Actual Personal Services	Actual Other Expenditures	Actual Total Expenditures	Variance with Final Budget Positive (Negative)
General government:							
110	Board of Alderman	$ 2,239	2,239	1,942	160	2,102	137
120	Mayor's Office	2,259	2,109	1,725	202	1,927	182
121	St. Louis Agency on Training and Employment	98	98	116	11	127	(29)
123	Department of Personnel	3,061	3,165	2,600	379	2,979	186
124	Registrar	130	130	116	7	123	7
126	Civil Rights Enforcement Agency	442	442	376	67	443	(1)
137	Division of the Budget	5,044	5,044	2,942	1,727	4,669	375
139	City Counselor	6,262	6,262	3,326	3,477	6,803	(541)
160	Comptroller	7,356	7,355	3,757	3,236	6,993	362
162	Municipal Garage	243	243	220	13	233	10
163	Microfilm Section	301	301	222	62	284	17
170	Supply Commissioner	580	580	603	19	622	(42)
171	Multigraph Section	1,123	1,123	462	471	933	190
330	Tax Equalization Board	17	17	9	–	9	8
333	Recorder of Deeds	1,832	1,832	1,659	173	1,832	–
334	Election and Registration	1,687	1,687	1,192	336	1,528	159
340	Treasurer	643	643	637	22	659	(16)
	Prior year encumbrance	1,759	1,766	–	628	628	1,138
	Sub total general government	35,076	35,036	21,904	10,990	32,894	2,142
190	City-Wide Accounts	4,833	5,009	5,744	618	6,362	(1,353)
	Prior year encumbrance	3	5	–	3	3	2
	Total general government	39,912	40,050	27,648	11,611	39,259	791
Convention and tourism:							
930	Soldier's Memorial Building	159	214	160	56	216	(2)
	Cervantes Convention Center	2,000	2,000	–	2,000	2,000	–
	Total convention and tourism	2,159	2,214	160	2,056	2,216	(2)
Parks and recreation:							
210	Director of Parks, Recreation and Forestry	356	356	325	39	364	(8)
213	Division of Recreation	2,492	2,492	2,142	105	2,247	245
214	Division of Forestry	6,177	6,177	5,741	165	5,906	271
220	Division of Parks	8,682	8,682	7,722	733	8,455	227
250	Tower Grove Park	675	675	–	658	658	17
	Prior year encumbrance	170	170	–	167	167	3
	Total parks and recreation	18,552	18,552	15,930	1,867	17,797	755

(continued)

CITY OF ST. LOUIS, MISSOURI
Schedule of Expenditures -
Budget and Actual - General Fund
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

	Original Budget	Final Revised Budget	Actual: Personal Services	Actual: Other Expenditures	Actual: Total Expenditures	Variance with Final Budget Positive (Negative)
Judicial:						
310 Circuit Court (Circuit Judges)	$ 1,407	1,407	165	1,086	1,251	156
311 Circuit Court (General)	7,288	7,346	3,196	2,667	5,863	1,483
312 Circuit Attorney	5,375	5,375	4,755	368	5,123	252
313 Board of Jury Supervisors	1,459	1,459	409	952	1,361	98
314 Probate Court	93	93	–	72	72	21
315 Sheriff	7,272	7,272	6,724	240	6,964	308
316 City Courts	2,673	2,673	1,621	1,120	2,741	(68)
317 City Marshal	1,242	1,188	1,230	13	1,243	(55)
320 Probation Department and Juvenile Detention Center	13,736	13,678	11,654	1,777	13,431	247
321 Circuit Drug Court	399	399	–	330	330	69
Prior year encumbrance	1,410	1,416	–	888	888	528
Total judicial	42,354	42,306	29,754	9,513	39,267	3,039
Streets:						
510 Director of Streets	885	885	834	10	844	41
511 Transportation and Traffic Division	7,717	7,717	4,191	3,519	7,710	7
513 Auto Towing and Storage	1,520	1,520	1,195	399	1,594	(74)
514 Street Division	6,764	6,764	5,271	963	6,234	530
516 Refuse Division	14,612	14,612	6,481	8,044	14,525	87
Prior year encumbrance	476	476	–	445	445	31
Total streets	31,974	31,974	17,972	13,380	31,352	622
Public safety - fire:						
611 Fire Department Operations	44,453	44,453	43,629	1,224	44,853	(400)
612 Firemen's Retirement System	3,190	3,190	3,190	–	3,190	–
Prior year encumbrance	81	81	–	69	69	12
Total public safety - fire	47,724	47,724	46,819	1,293	48,112	(388)
Public safety - other:						
610 Director of Public Safety	571	571	532	12	544	27
616 Excise Commissioner	303	303	277	8	285	18
620 Building Commissioner	8,659	8,659	7,808	296	8,104	555
622 Neighborhood Stabilization	2,175	2,175	2,042	75	2,117	58
625 Emergency Management	322	322	310	17	327	(5)

(continued)

CITY OF ST. LOUIS, MISSOURI
Schedule of Expenditures -
Budget and Actual - General Fund
UNAUDITED
For the year ended June 30, 2002
(dollars in thousands)

		Original Budget	Final Revised Budget	Actual Personal Services	Actual Other Expenditures	Actual Total Expenditures	Variance with Final Budget Positive (Negative)
	Division of Adult Services						
633	City Jail	$ 5,205	5,200	–	3,062	3,062	2,138
632	Medium Security Institution	15,246	15,746	13,461	5,868	19,329	(3,583)
651	Police Retirement System	259	259	260	–	260	(1)
	Prior year encumbrance	320	321	–	171	171	150
	Total public safety-other	33,060	33,556	24,690	9,509	34,199	(643)
Health and welfare:							
335	Medical Examiner	1,415	1,415	533	644	1,177	238
615	Division of Air Pollutior	312	312	290	8	298	14
700	Director, Heath and Hospitals	482	674	447	124	571	103
710	Heath Commissioner	760	747	591	137	728	19
711	Communicable Disease Control	1,700	1,553	367	148	515	1,038
712	School Health Program	939	939	862	12	874	65
713	Laboratory Section	576	474	450	78	528	(54)
714	Rabies Control	822	822	701	75	776	46
715	Community Sanitation and Vector Control	1,723	1,718	1,623	72	1,695	23
716	Lead Poison Control Section	357	357	–	–	–	357
717	Biostatistics - Vital Records	402	382	327	68	395	(13)
719	Immunization	416	416	363	52	415	1
720	Food Control Section	603	603	580	15	595	8
721	Health promotion/education	463	458	439	3	442	16
800	Director of Human Services	2,261	2,261	1,298	851	2,149	112
	Prior year encumbrance	526	526	–	405	405	121
	Total health and welfare	13,757	13,657	8,871	2,692	11,563	2,094
Public services:							
414	Soulard Market	253	253	141	99	240	13
900	President's Office, Board of Public Services	3,732	3,732	3,023	391	3,414	318
903	Building Operations	10,248	10,248	3,148	6,055	9,203	1,045
910	Equipment Services Divisior	9,859	9,859	4,302	5,263	9,565	294
	Prior year encumbrance	1,138	1,138	–	699	699	439
	Total public services	25,230	25,230	10,614	12,507	23,121	2,109
Debt service:							
	Principal	8,579	8,579	–	9,579	9,579	(1,000)
	Interest and fiscal charges	13,755	13,729	–	12,700	12,700	1,029
	Total debt service	22,334	22,308	–	22,279	22,279	29
	Total expenditures	$ 277,056	277,571	182,458	86,707	269,165	8,406

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – General Fund
UNAUDITED
For the year ended June 30, 2002
(Dollars in Thousands)

---

1. EXPLANATION OF BUDGETARY PROCESS

The City prepares annual budgets for the general fund, the debt service fund, the capital projects fund, and the following nonmajor special revenue funds: use tax fund, transportation fund, convention and tourism fund, licensed gaming program fund, assessor's office fund, lateral sewer program fund, tax increment financing fund, communications fund, and other budgeted special revenue fund. An annual budget is not prepared for the grants major special revenue fund.

The City follows the procedures outlined below in establishing the budgetary data:

1) On or before 60 days prior to the start of each fiscal year, the Budget Director submits to the Board of Estimate and Apportionment (E&A), which consists of the Mayor, the Comptroller, and the President of the Board of Aldermen, for approval and submission to the Board of Aldermen (Board), a proposed annual operating budget for the fiscal year commencing the following July 1. The operating budgets include proposed expenditures and the means of financing them at the sub-fund level. A public hearing is held by E&A in order to afford citizens an opportunity to be heard on the proposed budget. The Board may reduce any item except amounts fixed by state statute or for the payment of principal or interest of the City debt or for meeting any ordinance obligations, but may not increase such amount nor insert new items. Expenditures may not legally exceed appropriations at the fund level; however, supplemental appropriations may be made by the Board.

2) The annual operating budgets are adopted by the affirmative vote of a majority of the members of the Board and approval by the Mayor on or before the last day of the preceding budget year. In the event the Board has not acted upon the proposed budget ordinance by this time, the budgets, as recommended by E&A or in its absence, the submission by the Budget Director, shall be considered to be adopted and approved by the Board.

3) During the year, management with the approval of E&A, may transfer part or all of any encumbered appropriation balance among programs within a department, office or agency, without approval of the governing body. Legislative action is required when the budget for an entire fund is to be increased. The amount of such transfers during the year was not significant.

4) If it is determined that there are revenues in excess of those estimated in the budget that are available for appropriation, the Board may, by ordinance, make supplemental appropriations for the year up to the amount of such excess.

5) At the end of each budget period, all unencumbered appropriated balances lapse, with the exception of appropriations for capital improvements that lapse upon completion of the related capital improvement project.

CITY OF ST. LOUIS, MISSOURI
Notes to Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual – General Fund (continued)
UNAUDITED
For the year ended June 30, 2002
(Dollars in Thousands)

---

2. EXPLANATION OF THE DIFFERENCES BETWEEN THE DEFICIENCY OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES – BUDGET BASIS AND NET CHANGE IN FUND BALANCE – GAAP BASIS

The City's budgetary process is based upon accounting for certain transactions on a basis other than accounting principles generally accepted for governmental entities in the United States of America (GAAP). To provide a meaningful comparison of actual results with the budget, the actual results of operations are presented in the Schedule of Revenues and Expenditures and Changes in Fund Balances – Budget and Actual – General Fund in accordance with the budget basis of accounting.

The major differences between the budget and GAAP bases of accounting are:

1) Revenues are recorded when received in cash (budget) as opposed to when they are measurable and available (GAAP).

2) Expenditures are recorded when paid (budget) as opposed to when the obligation is incurred (GAAP).

3) Certain activities and funds of the general, special revenue, and capital projects fund types are not included in the annual operating budgets adopted by the Board.

Adjustments necessary to reconcile the excess (deficiency) of revenues and other financing sources over expenditures and other financing uses from the GAAP basis to the budget basis of accounting are as follows:

Budget basis	$ (5,683)
Increase (decrease) due to :	
Revenue accruals	(2,768)
Expenditure accruals	(3,643)
Unbudgeted activities and funds	3,936
GAAP basis	$ (8,158)

See accompanying independent auditors' report.

CITY OF ST. LOUIS, MISSOURI
Firemen's Retirement System of St. Louis Information –
UNAUDITED
June 30, 2002
(dollars in thousands)

The following required supplementary information relates to the Firemen's Retirement System of St. Louis defined benefit pension plan:

Actuarial Valuation Date	Actuarial Value of System Assets (a)	Actuarial Accrued Liability (b)	Unfunded Actuarial Accrued Liability (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b-a/c)
9/1/01	$ 456,144	$ 470,608	$ 14,464	96.9%	$ 32,626	44.3%
9/1/00	441,611	457,572	15,961	96.5	31,559	50.6
9/1/99	418,663	430,622	11,959	97.2	29,749	40.2

THE COMMON SEAL OF
THE CITY OF ST. LOUIS.