ANNUAL BUDGET

FISCAL YEAR 2014

Webster Groves, MO

CITY OF
WEBSTER GROVES
MISSOURI

ANNUAL BUDGET
FISCAL YEAR 2014

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July 1, 2013

Honorable Mayor and City Council Members:

This is the Fiscal Year (FY) 2013-2014 Budget as adopted. This transmittal letter provides a general summary of the overall financial condition of the City and details highlights from this year's request. In our budget work session, we provided details on operating requests, reviewed the conditions of other funds, and discussed capital items recommended for the upcoming and future years. In general, however, the City remains in fiscally sound condition.

This Budget is one with balanced revenues and expenditures. It is presented without harsh cuts in line items and contains revenue projections with which we are comfortable. Modestly rebounding revenues coupled with typically reasonable departmental requests make this the most conventional "feeling" Budget in some time. Conditions have continued to improve in the same areas we started seeing at this time last year. Sales tax revenue is responding to better economic conditions, the effects of utility tax increases are being felt, building activity is good, and folks pay their property taxes in Webster Groves. Comfortable is not cocky though, so be assured we make our projections and requests thoughtfully.

The Budget is presented in a number of sections. Importantly, the Capital Improvement Program (CIP) is towards the back. It projects expenditures for large and durable goods out 5 years. The introductory section following this letter contains a summary of fiscal policies, specific information regarding budgetary procedures, and an explanation of the City's long-term debt. The fund summaries section contains an overview of anticipated revenues and expenditures for each. The revenue narrative section explains our major sources of revenue and provides 10 years of collection data. The 6 departmental budgets of course make up much of the detail, and there is a glossary of terms and supplemental information in the appendix. It is the completeness and quality of content that has resulted in receipt of the Distinguished Budget Award from the Government Finance Officers Association 6 years running.

General Highlights

The largest funds and general roll up are highlighted below. Each fund contains a healthy reserve.

--Total revenues are estimated at $21,790,595 with expenditures estimated at $23,826,534. Expenditures are budgeted to exceed revenues and will draw off balances in some of our capital improvement funds as we continue to keep up with infrastructure needs. A majority of this difference is attributable to the costs associated with the street improvements relative to the Proposition W initiative.

CITY MANAGER 4 E. LOCKWOOD AVE. (314) 963-5305 FAX 963-3398
CITY CLERK 4 E. LOCKWOOD AVE. (314) 963-5319 FAX 963-7561
FINANCE 4 E. LOCKWOOD AVE. (314) 963-5324 FAX 963-7561
PUBLIC WORKS 4 E. LOCKWOOD AVE. (314) 963-5315 FAX 963-5399
PLANNING 4 E. LOCKWOOD AVE. (314) 963-5332 FAX 963-7561
POLICE 4 S. ELM AVE. (314) 645-3000 FAX 962-6204
FIRE 6 S. ELM AVE. (314) 645-3000 FAX 962-4504
PARKS & RECREATION 33 E. GLENDALE (314) 963-5600 FAX 963-5685

Webster Groves, MO 63119

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--General Fund expenditures are projected at $15,838,543 with revenues and transfers in anticipated to be close to the same level. The projected Fund balance for the end of the year we are currently in is $11,542,300.

--Capital Improvement Program expenditures proposed for the upcoming year total $3,948,237 with the overall Program total for the 5 years equaling $13,253,014. The CIP draws as funding sources primarily from Capital Improvements Sales Tax, Parks and Stormwater Sales Tax, and outside grant support. Not all capital expenditures planned will occur precisely as projected due to failure to obtain grants, adjusted priorities and techniques, and improving, or potentially deteriorating, scenarios. Fund balances vary throughout the 5 years, but is healthy in each.

--The Street Improvement Fund provides operational support for the Public Works Department. Reserves in this Fund usually remain stable around $300,000. Considering the purpose of the assessment and method of collection, there is little reason or need to stockpile larger reserves. The Fund balance is currently much higher than normal at $3,261,220 because it is in this Fund that the proceeds from the bond sale associated with Proposition W are recorded, as well as expended.

Operating Expenditure Highlights

Highlights of the operational expenditures proposed include:

--An across-the-board pay increase will be effective July 1 at 2%. The Consumer Price Index for the last 6 months of 2012 is 1.7% for the St Louis region. We have budgeted an additional average merit-based increase of 1.5% to be applied January 1, 2014.

--There is one new position of custodian that has been budgeted. This is for the maintenance of the City Hall complex and supplants funds budgeted for the past several years for a contracted service.

--Utility rate increases are beneficial to the City for revenue, but also have a negative impact in expenditure accounts. Gasoline expense predictions are much dicier in current times. We have moved our health insurance plan year to be in sync with the deductible year, with both beginning January 1st and a 5% increase is anticipated for January 1, 2014. The expenses associated with a conversion to the Missouri LAGERS pension program are included in the Budget.

--The budget for the Community Improvement District program has been closed with budgeted line items moved to both the Planning Division and Code Enforcement Division. The old account was only minimally used and the line items are more properly exhibited as a part of these two divisions. The Parks Division Budget shows an increase because actual costs for the business district maintenance we perform will be directly charged to Parks and reimbursed via fund transfer. This practice is different from the prior year when the Business Districts were directly charged for plant-related expenditures.

--We used more road salt than it looked like we would early on, but the brine application and salt distribution controls hold needed replacement costs to $60,000.
--Noteworthy purchases within departmental budgets include a new ambulance stretcher ($16,000) and the creation of a proper laundry room ($8,400) for Fire House 1. Three mobile

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data terminals ($14,000) need replacing for the Police Department. For Public Works, a new bobcat trailer ($9,000) is needed and we wish to install some wireless security for the service center ($4,500) and fencing where there is none along the back and side ($14,000). Needs in the area of Parks and Recreation include replacing the gym wall pads ($7,000), a shade canopy at the action park ($6,000), painting the light poles at Memorial Field ($7,000), and the purchase of tether ball/otter slide equipment for the aquatic center ($6,000).

--There is also a budget allocation of $24,900 for Communications activities. This includes marketing, mailers and holiday-related activities. There is $2,500 set aside for the Sustainability Commission relative to an anticipated several-hour clean air forum. There is a $5,000 allocation for the Arts Commission relative to potential acquisitions.

--The City Council showed particular interest in addressing honeysuckle eradication along N. Elm Avenue and the replacement of several dilapidated small bridge railings, and the rejuvenation of some of the medians and total funding in the amount of $56,000 has been provided.

Capital Improvement Program

The Capital Improvement Program (CIP) contains the most costly and durable of our purchases. This is a 5-year plan that generally includes items costing more than $25,000 we intend to keep roughly 10 years or more. There are exceptions, such as police vehicles, which we bundle and include for information and because we spend more than $25,000 in total. The CIP is a "plan" and modifications are sometimes necessary to react to changing conditions, but overall it is a reliable tool and alert system for looming large ticket items.

Many meaningful improvements are coming in the upcoming fiscal year. A dramatic turn comes in our recommendation to abandon the chipseal program and commence a mill and overlay program where we will systematically add a new driving surface on the asphalt streets of our community. The street network surfaces were constructed in the late 80's and early 90's and have been chipsealed for preservation several times. The layers start covering up curbs and we come to this point where a more significant surface replacement is necessary to prevent base failure and total reconstruction. We have worked an anticipated 7-year program into the CIP to be funded from both Capital Improvement Sales Tax and Street Improvement Tax funds.

The swimming pool requires upgrades to several aging features, most notably the replacement of the play feature around which the toddler pool revolves. You can still slide down the slide, but the water cannons, valves and spray features are exhausted and a new and exciting replacement will be pursued. The pebble tech surface which allows swimmers to wade in the shallows at the entries to the toddler and leisure pools with sure footing will be renewed. Filter elements and covers that are 20 years old are also scheduled for replacement. On another recreation-related note, we will take another stab at grant funds for the next phase of Southwest Park which would include entryway upgrades and a trail. You will find a new item in the request to perform some master planning at Memorial Park. After discussion of the variety of needed improvements in coming years to address aging amenities long located where they are, we believe a fresh overall look at this facility central to our system could be of great value.

Several of the "routine" capital requests to which the City Council has become accustomed appear in the CIP such as police vehicles, stormwater improvements, the replacement of a 1999 dump truck, a utility truck, and a pick up for Parks. The purchase of equipment to complete what we need for optimal brine application is in the CIP next year as is vastly improved video

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monitoring equipment for City Hall and the Police Station and an IT storage area network for servers. A couple of new items being included are the addition of a shed roof on the sides of the vehicle storage building at the service center to get additional equipment out of the weather and we will be turning the Service Center solar!

There are several items in the out years or new to the CIP worth noting. A fire pumper is a couple of years out and the replacement of the ambulance the year after that. In-car video system replacement for Police will be requested in a few years and we believe there is much value to a license plate recognition system we have field tested. There are more aquatic improvements coming--diamond brite replacement, updated play features and eventually the big slide. Keeping up with our tennis and fitness facilities is provided for as well. The ice rink has heating system or subsurface problems we will do more recognizance on this summer and we hope to ultimately avoid much of the extreme pad replacement costs you will see in the CIP.

Supplemental Information

Major Funds

Below are the major funds of the City with the planned expenditures for FY14 and an estimated reserve at year-end:

	Estimated FY14 Expenditures	**Estimated FY14 Year-End Reserve**
General Fund	$15,838,543	$ 11,542,300
Street Improvement Fund	$ 2,619,550	$ 1,410,670
Capital Improvement Sales Tax Fund	$ 1,446,096	$ 432,318
General Obligation Debt Service Fund	$ 1,180,250	$ 1,553,941

Department Expenditure Comparison

Below is a comparison of FY14 General Fund budgets for each department as compared to FY13. Overall expenditures as proposed are increasing 3.3% from the current year's budget.

	FY13 (Budget)	**FY 13 (Estimated)**	**FY 14 (Budget)**
General Government	$ 2,255,621	$2,219,746	$2,410,867
Police	$ 4,240,947	$4,232,379	$4,354,884
Fire	$ 3,713,845	$3,700,749	$3,831,535
Public Works	$ 1,882,960	$1,790,599	$1,929,030
Parks & Recreation	$ 2,537,534	$2,460,753	$2,641,770
Planning & Development	$ 657,705	$ 641,377	$ 670,457
Total Expenditures	**$15,288,612**	**$15,045,603**	**$15,838,543**

Debt Service and Retirement

Outlined below are the FY14 payments and year of retirement of each type of debt currently owed by the City. The sources of revenue to pay these debts are as follows: The Street Improvement Bonds are paid through a designated general obligation property tax levy,

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Blackburn Park Certificates are paid through the use of a portion of the City's sales tax receipts, and the TIF notes are paid through taxes received directly from the TIF District.

	FY 14 Payment	Year of Debt Retirement
Street Improvement General Obligation Bonds	$1,176,250	2025
Blackburn Park Certificates of Participation	$ 237,015	2015
Shoppes at Old Webster Tax Increment Financing	$ 406,405	2021
TOTAL	**$1,821,670**	

Outlook

You may be tired of hearing about it, but the fiscal stability of this organization has been based on knowing who we are and proceeding thoughtfully. As a result, we have been positioned to navigate through the financially rocky near past without layoffs, program cuts, or the draining of reserves. It takes a staff committed to the program of gradual progress, and the political fortitude to accept the pace as well. To survive the recession while continuing to make community improvements cannot help but cause me to be optimistic about what comes now.

None of our funds are particularly stressed. The operational General Fund is the trickiest and it always will be, but we are fortunate we have what we need. Sales tax continues its recovery with the economy, we have business inquiries, are issuing building permits, intergovernmental and court revenues are steady and there is no reason to expect a downturn. Park construction-related debt will soon expire, freeing up monies to help keep up with renovation and maintenance. Capital planning across all facilities and equipment is long in place and reliable. Our level of reserves allows Council contemplation of giving back to the community through projects and/or acquisition and I encourage those discussions. Overall, we are in the best position we have been in for a half a decade and I expect a slight improvement in the near future.

Acknowledgments

My thanks to all the fine staff members who contributed to this endeavor. Their commitment to bringing attention to the needs of the community and figuring out the most effective ways to respond is laudable. Special thanks go to the departmental directors and Finance Manager, Eileen Meyer, and most notably the Director of Finance and Administration, Joan Jadali, for her leadership in crafting this comprehensive, professional presentation. We express our gratitude to the City Council for the attention and consideration our ideas and recommendations always receive.

Respectfully Submitted,

Steven J. Wylie
City Manager

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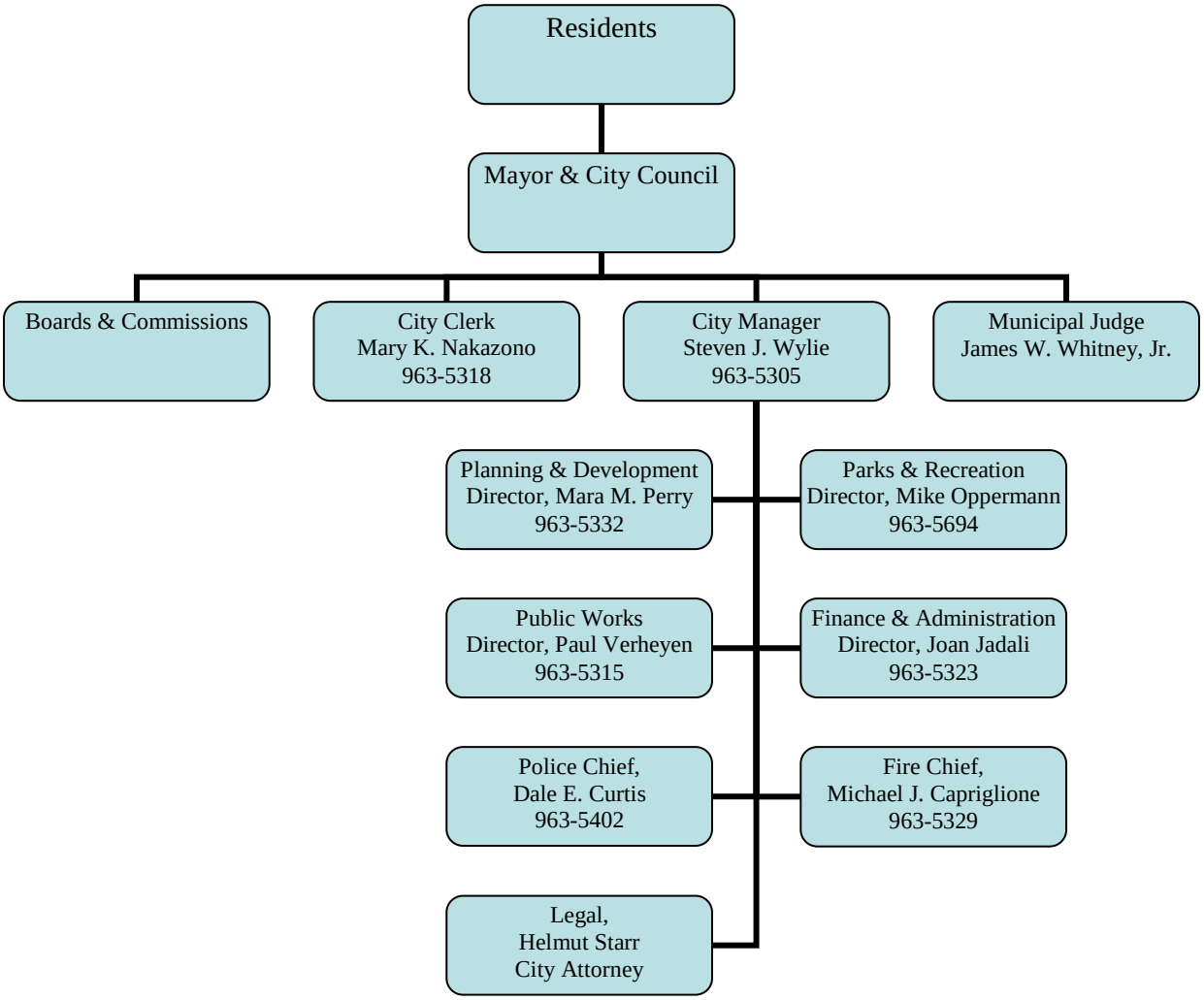
Principal Officials

Mayor	Gerry Welch
City Council	Ken Burns
	Kathy Hart
	Toni Hunt
	Greg Mueller
	Debi Salberg
	Anne Tolan
City Administration	Steven J. Wylie, City Manager
	Joan L. Jadali, Director of Finance & Administration
	Dale E. Curtis, Police Chief
	Michael J. Capriglione, Fire Chief
	Paul E. Verheyen, Director of Public Works
	Mara M. Perry, Director of Planning & Development
	Michael F. Oppermann, Director of Parks & Recreation
	Helmut Starr, City Attorney
	Mary K. Nakazono, City Clerk

Organizational Chart



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CITY OF WEBSTER GROVES
MISSION STATEMENT

Webster Groves is committed to providing professional, efficient, and responsible services; and to working with citizens to enhance its position as a premier place to live, work, and raise a family in a traditional yet progressive community.

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BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Webster Groves for its annual budget for the fiscal year beginning July 1, 2012. This is the City's sixth consecutive award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Webster Groves

Missouri

For the Fiscal Year Beginning

July 1, 2012

President

Executive Director

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FISCAL POLICIES

A. Purpose

The City of Webster Groves (the City) has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the adequate funding of services and facilities required and desired by the public. The purpose of establishing a set of fiscal policies is to ensure the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services.

The fiscal policies of the City of Webster Groves have specific objectives designed to ensure the fiscal health of the City. These objectives are:

1. To maintain Council policy-making ability by ensuring that important fiscal decisions are not driven by emergencies or financial problems.
2. To provide Council information so that policy decisions can be made timely and accurately.
3. To provide sound financial principles to guide Council and management in making decisions.
4. To employ revenue policies which attempt to prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs.
5. To protect and maintain the City's credit rating.
6. To ensure legal compliance with the budget through systems of internal control.

B. Revenue Policy

1. The City will continually engage in efforts designed to both broaden and diversify its revenue base to prevent revenue shortfalls due to reliance on a single revenue source.
2. All existing and potential revenue sources will be reviewed annually to ensure revenue trends are kept current.
3. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund ongoing services.
4. Monthly reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented for administrative review.
5. User charges and fees will be established at a level related to the cost of providing the service.

C. Operating Policy

1. When necessary, the City will institute expenditure controls in an attempt to ensure that current operating expenditures/expenses will not exceed current operating revenues.
2. Monthly reports comparing actual to budgeted expenditures/expenses will be prepared by the Finance Department and presented for administrative review.
3. The City will maintain a competitive pay structure for its employees.
4. The annual financial report and the annual budget shall be submitted to the Government Finance Officers Association for the purpose of obtaining the awards presented in each category.

D. Accounting Policy

1. The City will use generally accepted accounting principles (GAAP) in all external financial records and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board.
2. An independent annual audit will be performed by a public accounting firm, which will issue an official opinion on the annual financial statements and a management letter detailing areas needing improvement.
3. Full disclosure will be provided in the financial statements and bond representations.
4. Financial systems will be maintained to monitor revenues and expenditures/expenses on a monthly basis, with an analysis and adjustment of the Annual Budget at appropriate times.
5. The Finance Department will monitor the financial systems with reports presented monthly for administrative review.
5. The City will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association.

E. Cash and Investment Policy

1. The City of Webster Groves will invest idle funds in obligations of the United States Treasury and United States agencies, obligations of the State of Missouri, or the City itself, time deposit certificates and repurchase agreements as authorized by state statutes of Missouri.
2. Public funds will be invested in a matter which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the City and conforming to all state and local statutes governing the investment of public funds.
3. The City will monitor compliance with the City's Investment Policy that stipulates the objectives, delegation of authority, ethics and conflicts of interest, authorized financial dealers and institutions, authorized and suitable investments, collateralization, safekeeping and custody, diversification, maximum maturities, internal controls, performance standards, and reporting requirements.

F. Debt Policy

The City of Webster Groves enacted a comprehensive Debt Management Policy during the 2008/09 fiscal year. These policies were implemented to standardize and rationalize the issuance and management of debt. The policies apply to all general and limited obligation debt issued by the City of Webster Groves, including bonds, notes, leases, debt guaranteed by the City, and any other forms of indebtedness. This policy has several criteria, and below is a short listing of some of the main factors:

1. The City will not issue debt to finance operating expenditures.
2. Capital projects, financed through bond proceeds, shall be financed for a period not to exceed the useful life of the project.
3. The City will follow the bonded indebtedness requirements as limited by Sections 95.115 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property.

G. Capital Improvement Policy

1. The City will prepare for the Council's adoption annually, a five year Capital Improvement Program (CIP) which will detail each capital project, the estimated cost, the description, and funding source. Future operating costs associated with new capital improvements will be projected and included in the operating budget forecast.
2. The City will determine and use the most effective and efficient method for financing all new capital projects.

H. Fund Balance Policy

The City of Webster Groves enacted a Fund Balance Policy during the 2009/10 fiscal year. A new policy was enacted on 4/19/2011 for technical revisions due to GASB 54 compliance. These policies were implemented to ensure financial security through the maintenance of a healthy reserve fund that guides the creation, maintenance, and use of resources for financial stabilization purposes. The policies apply to the general fund, which is the main operating fund of the City. The City's basic goal is to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues in order to maintain a structurally balanced budget. The Fund Balance of the City's General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The target is to maintain a rolling beginning fund balance of not less than 50% of annual operating expenditures for the current fiscal year. Should the balance fall below 50%, the City will identify a plan to restore the Fund Balance to its target amount as part of the budget proposal.

The City's basic goal is to maintain annual expenditure increases at a conservative growth rate, and to limit expenditures to anticipated revenues in order to maintain a structurally balanced budget. The decision to retain a fund balance of not less than 50% of operating expenditures stems from the following considerations:

- This amount provides adequate funding to cover approximately 6 months of operating expenses.
- It provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic tax collection schedule.
- It provides the liquidity to respond to contingent liabilities.

Fund balance may be accessed under the following conditions:

- To draw down the City's fund balance to the recommended funding rate by using these funds for capital expenditures, long term obligations, or debt service needs.
- To respond to emergency funding necessities.

The City will spend the most restricted dollars before less restricted in the following order, except as noted above:

a. Nonspendable (if funds become spendable)
b. Restricted
c. Committed
d. Assigned
e. Unassigned

For capital funds and special revenue funds, a fund balance has not been established as the underlying goal is to spend available revenue sources on a number of planned projects that are a part of the 5-year capital improvement plan.

I. Comprehensive Plan

As a well established community, the City of Webster Groves has a long history in regards to its comprehensive planning. During the process of adopting a new Zoning Ordinance in 1956, the City went through an extensive comprehensive planning process which lasted nearly three years and was approved in 1958. The City made small amendments to the plan through the next two decades. In 1978, an updated Comprehensive Plan "Objectives and Policies for the Future" was adopted. It has acted as the primary governing plan for the subsequent nearly thirty years. In 2005, the City initiated a review of five primary development or redevelopment areas within that plan. Those subareas were approved under the Development Foundation Plan which amends the Comprehensive Plan. The Webster Groves Comprehensive Plan includes a set of policies and objectives that apply to the entire city. A similar vision, goals, and objectives in neighborhood and community plans that apply only to parts of the city are part of the Development Foundation Plan. The plan also includes an implementation framework to guide development in the subareas.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Webster Groves, Missouri was incorporated in 1896. The City operates under a City Manager/Council, home rule charter form of government. The present Charter of the City was adopted on March 23, 1954. Services provided by the City to its 22,995 residents include police and fire protection, street maintenance and improvements, parks and recreation, certain housing services, and general governmental services.

The general purpose financial statements of the City have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below:

A. The Financial Reporting Entity

The City defines its financial reporting entity in accordance with provisions established by the Governmental Accounting Standards Board (GASB). GASB requirements for inclusion of component units are primarily based upon whether the City's governing body has any significant amount of financial accountability for potential component units (PCU). The City is financially accountable if it appoints a voting majority of a PCU's governing body and is able to impose its will on that PCU, or there is a potential for the PCU to provide specific financial benefits to, or impose specific financial burdens on, the City. Based on these criteria, the City has determined that its financial reporting entity consists of the City (the primary government), and a component unit, the Webster Groves Municipal Library District. The City maintains a fiduciary responsibility for the Library District as the City handles the Library District's investments, payroll, and adopts through ordinance the Library District's property tax levy.

B. Fund Accounting

The City uses funds to report its financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types."

1. Governmental Fund Types

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balance of the City's expendable financial resources and related liabilities are accounted for through governmental funds. The City reports the following fund types:

a. The General Fund is the primary operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. Primary sources of revenue are property tax, sales tax, utility tax, and user and service fees. Primary expenditures are for general government and public safety.

b. The Capital Improvement Tax Fund provides for funding capital improvement projects and equipment.

c. The Street Improvement Fund is used to account for property tax revenue levied for street maintenance and improvement.

d. The General Obligation Debt Service Fund accounts for the accumulation of resources and payments of principal and interest on general obligation debt.

The other governmental funds of the City are considered nonmajor. They are Special Revenue Funds which account for the proceeds of the specific revenue sources that are legally restricted to expenditures for specific purposes and Capital Projects Funds which account for financial resources to be used for acquisition or construction of major capital facilities.

2. Fiduciary Fund Types (Trust and Agency)

Trust and Agency Funds include the Pension Trust Fund which is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical; and Agency Funds, which are custodial in nature and do not involve the measurement of results of operations. The City retains no equity interest in the Agency Funds. These funds account for activities of the Municipal Library District, Court Bond Fund, and Construction Escrow Fund.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus and modified accrual basis of accounting. All governmental funds are reported using the current financial resources measurement focus. With this measurement focus, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, under the modified accrual basis of accounting. However, debt service expenditures, as well as expenditures related to claims and judgments and compensated absences, are recorded only when payment is due (i.e. matured).

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government. This includes licenses and permits, charges for services, and miscellaneous revenues.

D. Cash, Cash Equivalents, and Investments

Cash and cash equivalents include amounts in demand and time deposits, as well as short-term investments with a maturity date within three months of the date acquired. Statutes authorize the City to invest in obligations of the U.S. Treasury and agencies and instrumentalities and repurchase agreements.

Investments are carried at cost which approximates fair value. No investments are reported at amortized cost. The City has Investment Policies for all Governmental Funds. The Investment Policy for the Governmental Funds was established to minimize the following types of risks by performing the steps below:

Credit Risk-Is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. The City minimizes credit risk by:

1. pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the City will do business.
2. diversifying the portfolio so that potential losses on individual securities will be minimized.

Interest Rate Risk-Is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City minimizes interest rate risk by:

1. structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
2. investing operating funds primarily in shorter-term securities.

Concentration of Credit Risk-Is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City minimizes concentration of credit risk by:

1. diversification.

Custodial Credit Risk for deposits is the risk that in the event of a bank failure, the City's deposits may not be returned or the City will not be able to recover collateral securities in the possession of an outside party. The City's bank deposits are required by state law to be secured by the deposit of certain securities specified at RSMo 30.270 with the City or trustee institution. The value of the securities must amount to the total of the City's cash not insured by the Federal Deposit Insurance Corporation.

E. Fund Equity

Governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

F. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental fund types. Encumbrances outstanding at year-end are reported as committed fund balance for encumbrances of $15,000 or more and assigned fund balance for encumbrances of less than $15,000. All unexpended and unencumbered annual appropriations lapse at year-end.

SUMMARY OF SIGNIFICANT BUDGETARY PROCEDURES

A. Budget Components

The budget is intended to present a complete financial plan for the coming budget year, and includes the following information:

1. A budget message describing the important features of the budget and major changes from the preceding year;
2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the preceding two years, itemized by year, fund and source;
3. Proposed expenditures for each department and division for the budget year, together with a comparative statement of actual or estimated expenditures for the preceding three years; itemized by year, fund, activity and object of expenditure;
4. The amount required for the payment of interest, amortization, and redemption charges on any debt of the city;
5. A general budget summary. (RSMO 67.010)

B. Budget Basis

Budgets are prepared on a modified accrual basis, and encumbered amounts are treated as expenditures for budgetary purposes. Annual appropriated budgets are adopted for the General, Park Improvement Sales Tax, Police & Fire Pension, Street Improvement, Capital Improvement Sales Tax, Grant, Stormwater Improvement, Sewer Lateral, Old Webster Taxing District, Old Orchard Taxing District, Crossroads Taxing District, General Obligation Debt Service Fund, and Shoppes at Old Webster TIF Funds. All funds are budgeted except for the Revolving Fund and the Pension Tax Fund.

C. Budget Preparation Procedures

The annual budget process is designed to meet the requirements of the charter of the City of Webster Groves and the statutes of the State of Missouri. Articles 3 and 5.8 of the City Charter requires the City Manager to present a proposed budget to the Mayor and City Council no later than thirty-five days before the beginning of the fiscal year. The City's fiscal year begins on July 1st and ends on June 30th of the following year.

This process begins by the development of a budget calendar, a copy of which is included in this document. This calendar outlines the process through budget adoption and implementation. The Director of Finance and Administration distributes the budget calendar and instructions to each Department.

Each Department Manager is responsible for the preparation of individualized program budget requests and the Director of Finance and Administration is responsible for preparation of revenue estimates. Budget requests are submitted to the Director of Finance and Administration who may request additional information from the Departments, if necessary. The City Manager and Director of Finance and Administration meet with each Department to review the budget requests. Based on these meetings the City Manager submits a proposed budget to the Mayor and City Council.

The Mayor and City Council hold a budget work session to review the entire proposed budget. In addition, the City Council holds a public hearing to formally present the budget. Notice of this hearing is provided to the public. A copy of the proposed budget document is available in the Finance Department, in the City Clerk's Office and at the Webster Groves Municipal Library.

Following the work session and public hearing, the City Council adopts the budget by resolution and final copies of the budget document are prepared. The budget is effective on the first day of July.

D. Budget Amendment Process

Legal budgetary control is at the fund level. Any transfers of budgeted amounts from one department to another require the approval of the City Manager or Director of Finance and Administration. Adjustments between funds require City Council approval. Budgeted amounts are as originally adopted or as amended by the City Council or City Manager, as appropriate. Supplemental appropriations are made to cover large unanticipated items.

E. Balanced Budget

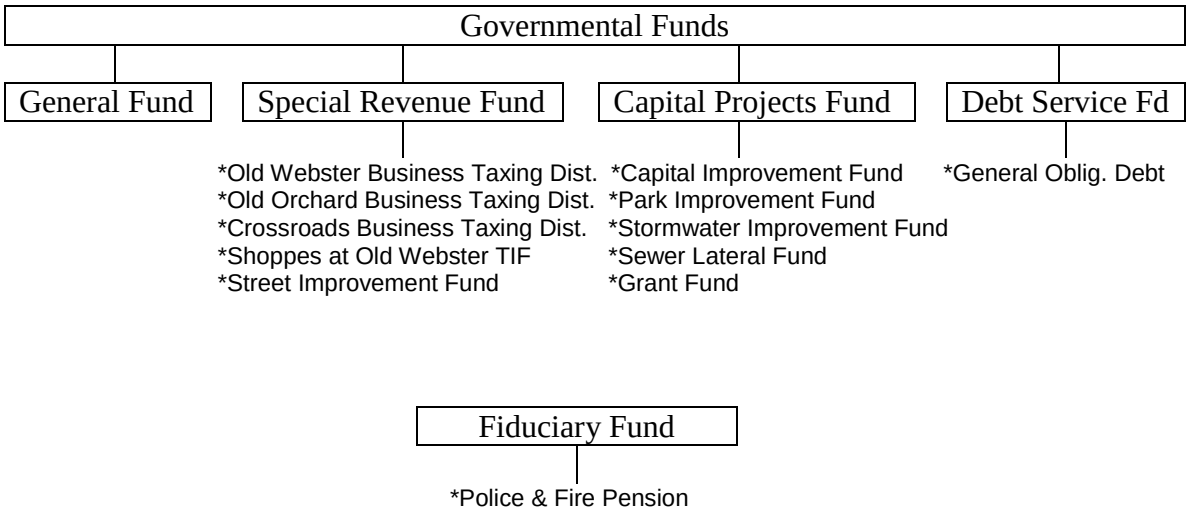
The proposed budget and any revised budget must conform to the statutory requirement that the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds plus any unencumbered balance or less any deficit estimated from the beginning of the budget year. (RSMO 67.010).

F. Fiscal Year

The City's fiscal year begins on July 1st and runs through June 30th.

The City Council must, before the beginning of the fiscal year, approve the budget and take such additional action as may be required to produce the revenues estimated in the budget. (RSMO 67.030)

G. Fund Structure



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BUDGET CALENDAR
FISCAL YEAR 2014

DATE	ACTION	RESPONSIBLE PERSON(S)
February 6	Conduct Budget Kick-off Meeting and distribute Budget Instruction Packet	City Manager
February 6	Provide department access to FY 14 Budget System	Finance Department
February 25	Submit Departmental Capital Requests	Department Managers
March 11	Submit Departmental Budget requests	Department Managers
March 12 – 22	Review and summarize submitted information	Finance Director & Staff
March 25 – 29	Conduct Departmental budget review sessions	City Manager Finance Director Department Managers
April 1 – 12	Finalize Budget	City Manager Finance Director Department Managers
April 15 – 19	Prepare Budget for printing	Finance Department
April 26	Deliver Draft Budget to City Council	City Manager
May 9	Conduct Budget work session with City Council	City Council City Manager Finance Director Department Managers
May 21	Set Date for Public Hearing on Proposed Budget	City Council
May 24	Publish Public Hearing Notices	City Clerk
June 4	Conduct Public Hearing on Proposed Budget, and first and second reading of Salary Ordinances	City Council City Manager
June 18	Adopt Budget, and final reading and adoption of Salary Ordinances	City Council City Manager
June 19 – 27	Print Final Budget	Finance Department
June 28	Distribute Approved Budget	Finance Department
June 28	Provide Public Notice of availability of Final Budget	City Clerk

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BONDED DEBT SCHEDULE

The City of Webster Groves, Missouri's long-term debt includes General Obligation Bonds and Certificates of Participation. This overview describes each type of debt and provides a picture of the City's indebtedness. It also includes information on the TIF notes payable for the Shoppes at Old Webster TIF Fund.

The general obligation bonds are to be liquidated by the General Obligation Debt Service Fund. The certificates of participation are to be liquidated by the Park Improvement Tax Funds. The TIF notes payable are to be liquidated by the Shoppes at Old Webster TIF Fund.

A. General Obligation Bonds

General obligation bonds are issued to finance a variety of public projects and require voter approval. These bonds are backed by the full faith and credit of the City. Limitations for bonding capacity are set by State Statutes.

Under Article VI Section 26(b) and 26(c) of the Missouri Constitution, the City, by vote of 2/3 of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable tangible property within the City as ascertained by the last completed assessment for State or County purposes. Under Section 26(d) of said Article VI, the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10 percent of the aforesaid assessed valuation for the purpose of acquiring right-of-way, constructing, extending, and improving the streets and avenues and acquiring rights-of-way, constructing, and improving sanitary or storm sewer systems, and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric, or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% of the assessed valuation.

The bonding capacity of the City as of fiscal year 2013/2014 is as follows:

Computation of Legal Debt Margin

Net Assessed Value		501,125,457
Debt limit – 10% of assessed value		50,112,546
Amount of debt applicable to debt limit:		
Total bonded debt	11,425,000	
Less assets in Debt Service Fund	1,350,000	
Total Amount of Debt Applicable to Debt Limit		10,075,000
Legal Debt Margin		40,037,546

In February 2011, the City issued $13,000,000 in General Obligation Street Improvement Bonds, the proceeds of which are to be used for the construction, repair, and improvements to streets, curbing, and sidewalks. The outstanding bonds bear interest ranging from 2-4% and are repaid through a Debt Service Fund.

The annual principal and interest requirements to maturity of the general obligation bonds as of June 30, 2013 are as follows:

For The Years Ended June 30	Principal	Interest	Total
2014	815,000.00	363,250.00	1,178,250.00
2015	830,000.00	346,950.00	1,176,950.00
2016	845,000.00	330,350.00	1,175,350.00
2017	865,000.00	313,450.00	1,178,450.00
2018	895,000.00	287,500.00	1,182,500.00
2019	920,000.00	260,650.00	1,180,650.00
2020	950,000.00	233,050.00	1,183,050.00
2021	985,000.00	202,175.00	1,187,175.00
2022	1,020,000.00	167,700.00	1,187,700.00
2023	1,055,000.00	132,000.00	1,187,000.00
2024	1,100,000.00	89,800.00	1,189,800.00
2025	1,145,000.00	45,800.00	1,190,800.00

B. Certificates of Participation

In December 2009, the City issued $1,375,000 Refunding Certificates of Participation for the purpose of providing funds to pay the costs of 1) the renovation, expansion, furnishings, and equipping of the City Hall Complex, including the police and fire departments located therein, 2) fund a Debt Service Reserve Fund for certificates, 3) pay for improvements to be made at Blackburn Park, and 4) pay the costs of issuing the certificates. The Certificates of Participation bear interest from 2% to 2.1% and are repaid with local parks and stormwater sales tax.

The annual principal and interest requirements to maturity of the Certificates of Participation as of June 30, 2013 are as follows:

For The Years Ended June 30	Principal	Interest	Total
2014	230,000	7,015	237,015
2015	115,000	2,415	117,415
	$345,000	9,430	354,530

C. TIF Notes Payable and TIF Refunding and Improvement Revenue Bonds

In 2003, the City issued $4,000,000 Tax Increment Financing Revenue Notes (the Shoppes at Old Webster Redevelopment Project) Series 2003 to provide funds to 1) pay for certain redevelopment project costs incurred or to be incurred and 2) fund interest with respect to the original notes during the construction of the redevelopment project. The notes are considered a special limited obligation of the City.

The City will make principal and interest payments on the notes based on incremental additional revenue from taxes attributable to the project site.

		For The Year Ended June 30, 2013		
	Balance June 30 2013	**Additions**	**Retirements**	**Balance June 30 2014**
TIF notes payable:				
TIF revenue notes, Series 2000 interest rate 6.75% payable through October 2021	**$1,865,000**	**---**	**303,775**	**$1,561,225**

Since annual repayment amounts for the TIF notes payable will be determined based upon future revenues, a schedule of debt service requirements to maturity cannot be established.

D. Conduit Debt

During 2006, the City issued $1,820,000 Educational Facilities Revenue Bonds for the purpose of additions to the College School Association. These bonds are special limited obligations of the City, payable solely by the College School Association and are secured by real estate owned by the College School Association. These bonds do not constitute a debt or pledge of the faith and credit of the City and, accordingly, have not been reported in the accompanying financial statements. At June 30, 2012 the Educational Facilities Revenue Bonds outstanding was approximately $87,475.

FUND DESCRIPTIONS

General Fund

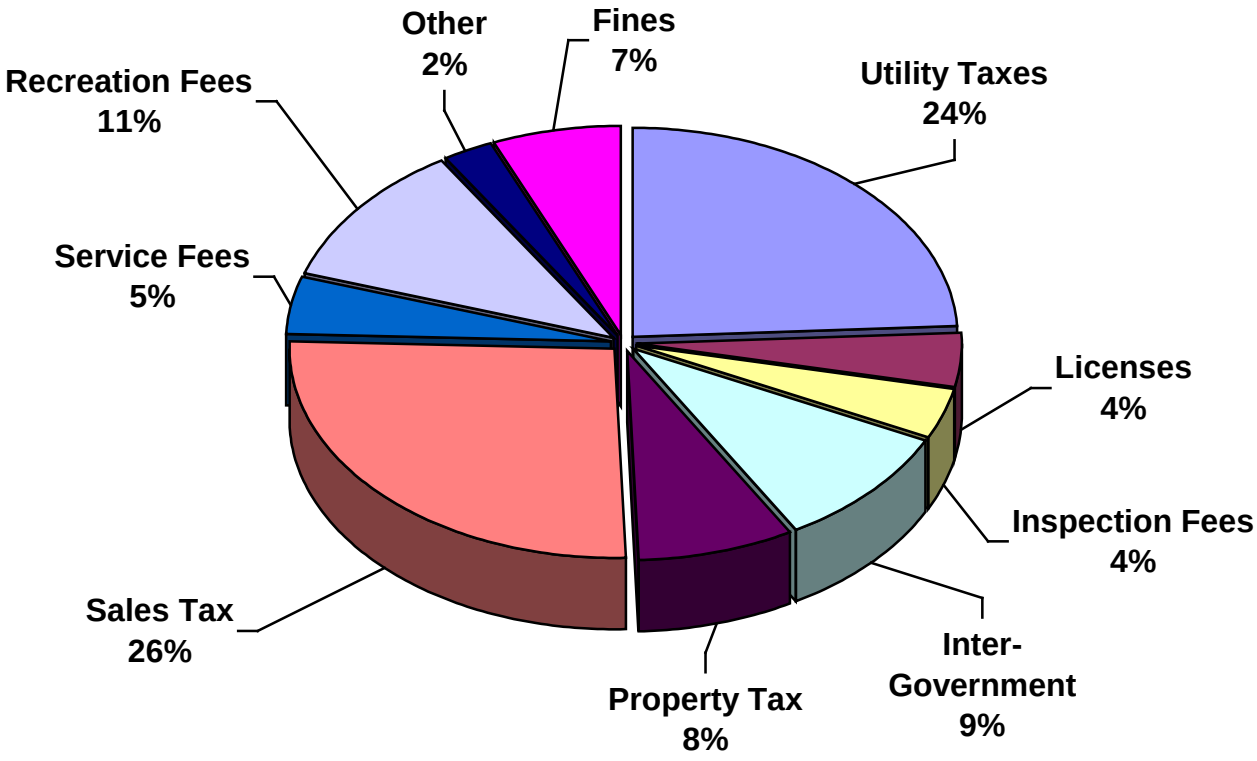
The General Fund provides revenues to support general operations of the City. These revenues include property taxes, Intergovernmental revenue, municipal sales tax, licenses, inspection fees, utility taxes, service fees, recreation fees, fines and other miscellaneous income.

The largest single source of income to the General Fund is the City's share of a county-wide 1% sales tax. The City's share of the sales tax is based on its per capita share of sales generated within a pool of certain cities in St. Louis County and unincorporated areas of the County. In April 2005, businesses began collecting the Local Option Sales Tax of one-quarter percent. Fiscal Year FY 2006 was the first full year of collection of this additional sales tax. Approximately 26% of the total General Fund revenue is generated from the County-wide Sales Tax, Local Option Sales Tax and the Fire Protection Tax and 23% is generated from Utility Taxes. The next largest source of revenue is Recreation Fees at about 11.6%, Intergovernmental Revenue at about 10%, and Property Taxes at 7.9% of the total General Fund revenues. These revenues are reasonably consistent from year to year with a slight overall annual decrease to the General Fund.

Revenue Category Descriptions

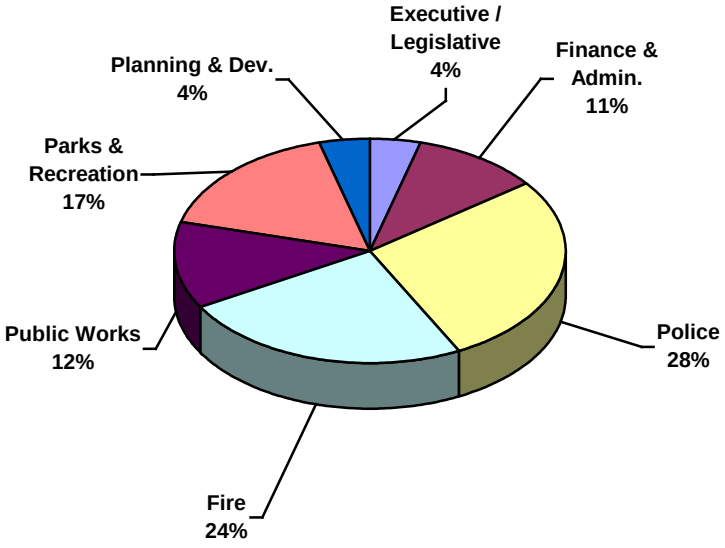
Type	**Description**
Property Tax	Real Estate and Property Tax
Intergovernmental	Gas Tax, County Road and Bridge Tax, Cigarette Tax, State Auto Sales Tax, Motor Vehicle Fees, Grants
Sales Tax	Municipal Sales Tax & Fire Protection Tax
Licenses	Business Licenses, Motor Vehicle Licenses, Liquor Licenses
Inspection Fees	Building Permits and Inspections, Housing Inspections, Occupancy and Excavation Permits
Fines	Municipal Court and Fines
Utility Taxes	Electric, Natural Gas, Telephone and Water Gross Receipts Tax
Service Fees	Ambulance Charges, Cable Franchise Fees
Recreation Fees	Ice Arena and Pool Admissions & Rentals, Skating Lessons, Recreational Programs, Facility Rentals, Tennis Fees and Concessions
Other	Interest Income, Police Training Fees, Parking Permits and Miscellaneous Income

Primary Sources of Revenue
General Fund

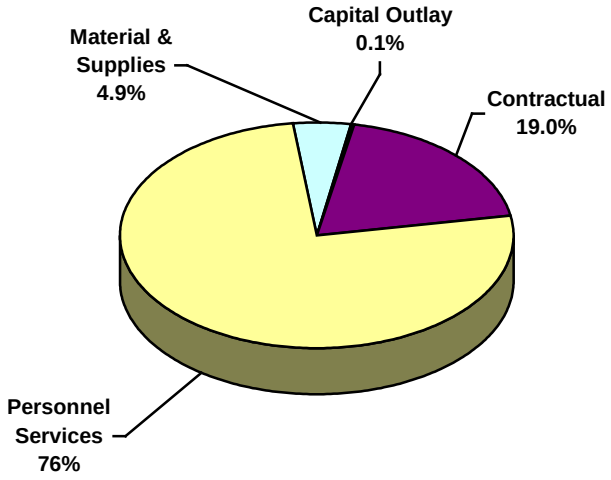


General Fund Expenditures are as follows:

Expenditures by Activity



Expenditures by Type



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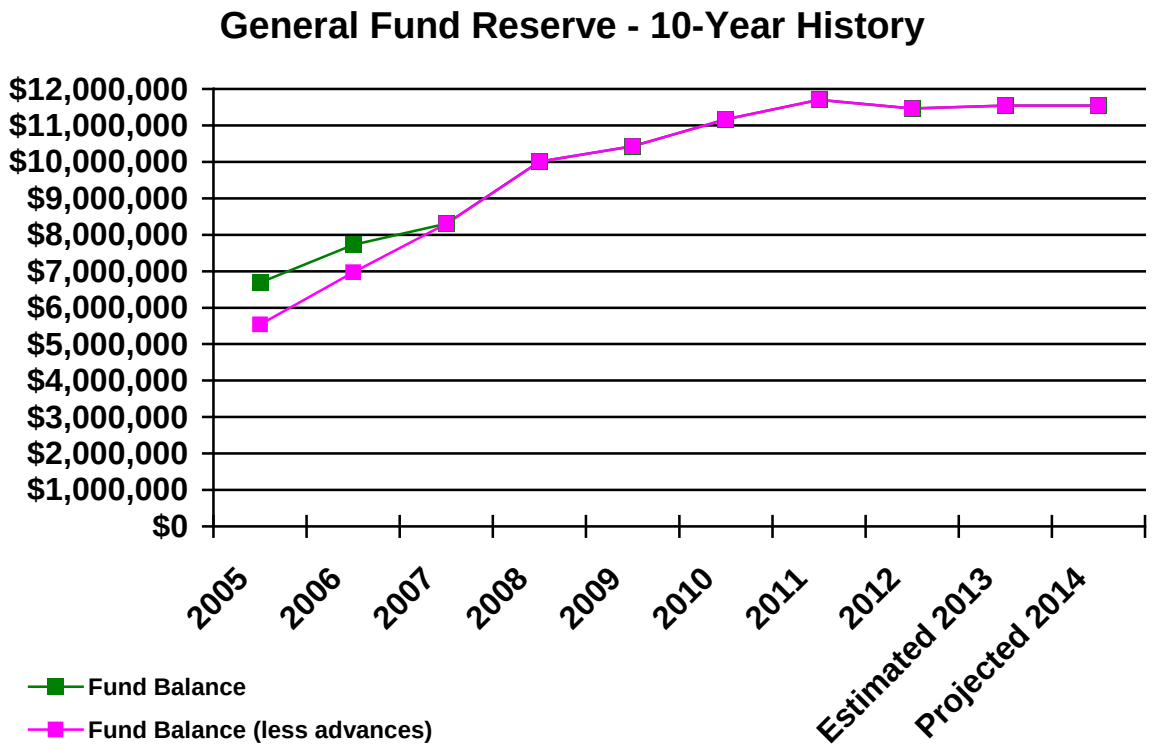


Fire Sales Tax Fund

In November 2004, residents approved a one-quarter cent sales tax for fire services and businesses began collecting the tax in April 2005. This Fund was closed out in 2010 and became a part of the General Fund.

Police and Fire Pension Fund

Voters have approved a property tax levy designated for police and fire retirement. This fund provides for annual contributions into Public Safety employee pension funds, as well as provides additional insurance plans for covered employees.

Park Improvement Fund

In April 1999, residents approved a one-half cent sales tax to be used for Park and Storm Water improvements and businesses began collecting the tax in January 2000. It was determined that 80% of the revenue would be used for Park Improvements. The available funds are used to implement improvements to parks and other open spaces in the community and a portion is currently being used to pay for the Certificates issued which funded improvements to Blackburn Park.

Street Improvement Fund

Beginning in 1986, voters approved a property tax levy designated only for street improvements. Since that time, many projects have been completed using these funds. This revenue supports street enhancements, the City's match for street improvement grants and also an annual program for chip sealing streets on a rotating basis.

Capital Improvement Sales Tax Fund

In 1996, voters approved a one-half cent Capital Improvement Sales Tax. The businesses in the City began collecting this tax in October 1996. This revenue has allowed the City to fund capital projects and equipment outside of the General Fund.

Grant Fund

This fund provides for tracking the City's expenditure and receipt of grant funds. Most of these grants are related to Street Improvement projects. These grants are from a variety of sources such as the Federal Government, Missouri State Government, St. Louis County, etc. Many of these grants will also have a required match of expenditures that must be funded by the City. This City match amount is funded under the normal operating accounts such as the General Fund, Street Improvement Fund, Capital Improvement Fund, etc.

Storm Water Improvement Fund

In April 1999, residents approved a one-half cent sales tax to be used for Park and Storm Water Improvements and businesses began collecting the tax in January 2000. It was determined that 20% of the revenue would be used for Storm Water improvements. The available funds will be used for correcting storm water problems and matching available grant funds for storm water issues.

Sanitary Sewer Lateral Repair Fund

In April 1999, residents approved a $7.00 per quarter sanitary sewer lateral repair fee. The funds generated from this fee are used for inspection and repair of defective residential sanitary sewer laterals between the sewer main and the house connection.

Water System Proceeds Fund

In FY 2003, the proceeds from the sale of the water system, after paying back advances from other funds, were transferred to this fund. Improvements to the Service Center and the Recreation Complex were funded from this source. As these funds are no longer available, the fund was closed at the end of 2010.

Old Webster Taxing District

The revenue for this fund is supported by a self-imposed tax assessment on properties within the district and a surcharge on the merchant's license fees of businesses within the district. A Board of the members of the district approves the expenditures of this district.

Old Orchard Taxing District

The revenue for this fund is supported by a self-imposed tax assessment on properties within the district and a surcharge on the merchant's license fees of businesses within the district. A Board of the members of the district approves the expenditures of this district.

Crossroads Taxing District

An election was held in July 2003 which authorized the imposition of property taxes and business license fees which will assist in providing needed funds for the District. A Board of the members of the district approves the expenditures of this district.

General Obligation Debt Service

This fund supports the repayment of the General Obligation Debt Service of the City. These bonds include a new bond issuance related to street improvements.

Shoppes at Old Webster Tax Increment Financing (TIF) Fund

Tax Increment Financing supports this fund. The available funds were used for eligible expenditures related to the Shoppes at Old Webster TIF Redevelopment Project approved in 1998. The project involved the development of two office/retail buildings, street enhancements, and a public parking garage.

Use of Funds

As you can see, the City of Webster Groves uses a number of funds to finance various city services. However, to clarify which city departments have access to the various funds of the city to finance their relative expenditures, a table is presented below. The initials in the table below signify a fund, with that description noted below the table.

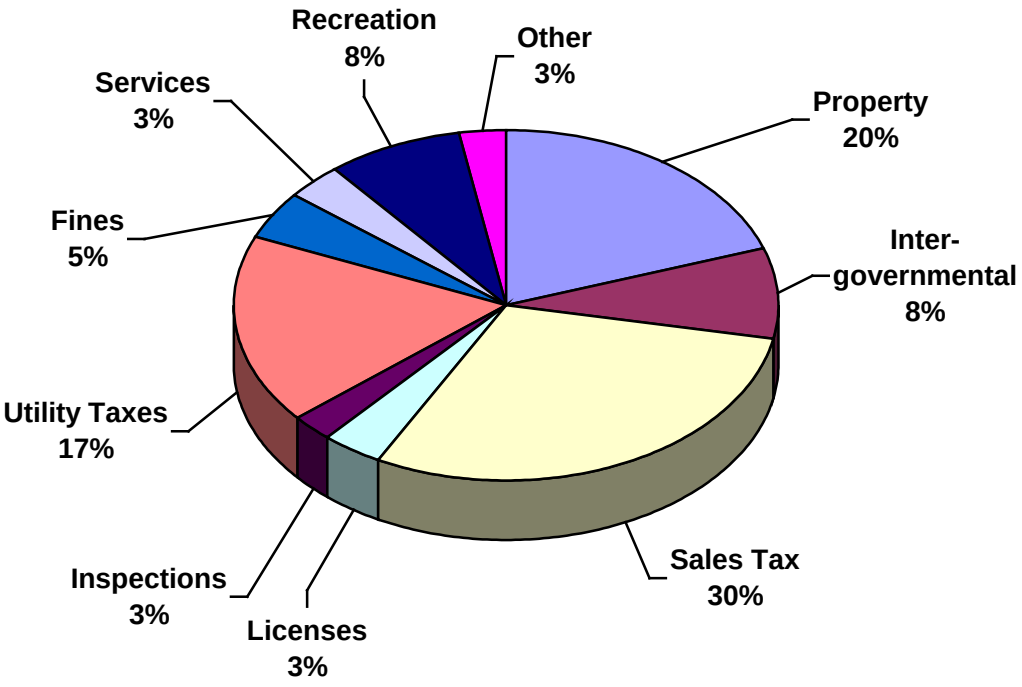
USE OF FUNDS BY DEPARTMENTS									
DEPARTMENT									
	G	P	P&F	ST	C	GT	SW	SL	D
Executive/Legislative	√				√				
Finance/Administration	√				√				√
Police	√		√		√	√			
Fire	√		√		√	√			
Public Works	√			√	√	√	√	√	
Parks & Recreation	√	√			√	√			
Planning & Development	√				√				

G: General Fund; P: Parks Improvement Fund; P&F: Police & Fire Pension; ST: Street Improvement Fund; C: Capital Improvement Sales Tax Fund; GT: Grant Fund; SW: Stormwater Improvement Fund; SL: Sewer Lateral Fund; D: Debt Service

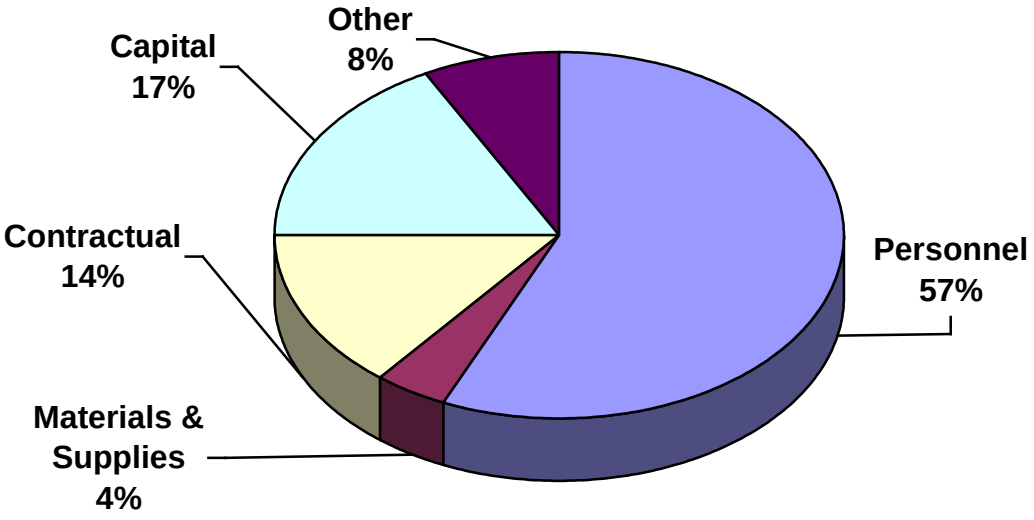
The following funds are not a part of the above as they do not provide direct benefit to any of the above departments. They include the Old Webster Taxing District, the Old Orchard Taxing District, Crossroads Taxing District, and the Shoppes at Old Webster TIF.

All Fund Summary

Primary Sources of Revenue
All Funds



Expenditures by Type
All Funds



INTEGRATION OF LONG-RANGE FINANCIAL PLANS WITH OTHER LONG-TERM PLANNING PROCESSES

A. Financial Planning

Revenues and expenditures for all funds are forecasted for four years beyond the new budget period. These are reviewed annually when budget projections for the upcoming fiscal year are prepared and analyzed. Ten years of prior year actuals are also reviewed to ensure that revenues and expenditure fluctuations are appropriately accounted for and one-time sources and uses are identified as such. Other planning processes, as noted below, are incorporated into these calculations and of the analysis of performance in future years. Any other known factors, such as recently implemented or soon-to-be implemented mandates are also incorporated into the forecast. Certain other factors, such as the pooling of sales taxes as a part of the county-wide tax formula, the motor fuels sales tax, use tax, and as well as the City's limited revenue growth potential have an effect on financial planning. City staff also annually evaluates fund balance resources in the near term as well as four years beyond the new budget period to ensure that funding is available for "rainy day" needs as well as evaluating potential uses for one-time expenditures of capital items.

B. Capital Improvement Plan

The City reviews projects that are a part of the Capital Improvement Plan on an annual basis. The detailed program is a part of this budget document, located in the rear portion. The program identifies projects that have been identified by staff as necessary improvements to either maintain or improve City operations. A financial analysis of all funds included in the CIP is performed to ensure that all items comprising the CIP have adequate funding. As is noted above in the Financial Planning section, revenues and expenditures for these funds are forecasted for the upcoming budget year and four years beyond. Projects are reorganized based on re-prioritization of need each year.

C. Proposition W Street Improvement Efforts

In March 2011 the City issued $13,000,000 in General Obligation Bonds, the proceeds of which were to be used for the repairing, improving and reconstructing of certain public streets in the City. That same year, general obligation debt from a prior Street Improvement effort was paid off. City staff had been evaluating and planning for the issuance of general obligation bonds, pending referendum approval, for some time. Fiscal year 2011 had been determined to be the best year to issue these bonds based on the fact that the old debt would be maturing, interest rates were low, and the need was obvious. Studies were performed over an extended period of time to identify and evaluate the specific streets requiring repair, improvement, or reconstruction. The estimated costs for this project were also determined based on existing equipment costs, labor costs, and material costs. These improvements are expected to positively impact 11 miles of City-owned concrete streets and 9.5 miles of City-owned asphalt streets of the 92 total city miles.

D. Stormwater Improvement Efforts

The City uses a software based on a Metropolitan St. Louis Sewer District (MSD) model to plan and manage city-wide Stormwater Improvement efforts. Addresses are input into the software of residential properties affected by stormwater runoff issues. A cost/benefit is calculated via the software based on the location of the stormwater issue and the issues requiring mitigation. A listing is made that prioritizes issues based on that cost/benefit analysis. Projects are scheduled as funding allows.

E. Vehicle Replacement Plan

The goal is to replace vehicles on a 10-year basis. However, passenger vehicles and vehicles with uses that do not heavily impact the long-term performance and usage of these vehicles are sometimes pushed back to a longer replacement window if they are still in safe operating condition and have not demonstrated significant maintenance issues.

F. Economic Development

The City's comprehensive plan, which is known as the Community Development Plan, was commissioned in 2007. This purpose of the plan is to address the defining elements of Webster Groves, the built environment and the economic viability of future development. Five primary areas where future development and redevelopment of multifamily residential, commercial, and industrial land uses were identified. The plan sets the stage for future development and redevelopment based on the current development climate and regulatory rules and opportunities with the intent to guide development within the context of the community and region, and desires of the public as determined through the planning process.

G. Park Master Plan

In 1998, the City implemented a comprehensive Park Master Plan that detailed a needs determination and focused on six of the seventeen parks in the City's park system, due to their location and usage rates. The master plan provides a framework from which to base planning and capital improvements within the park system. The plan details both short-term and long-term needs and provides strategies that attempt to guide the allocation of staffing resources, fiscal planning, capital improvements, and programming for the parks.

H. Transportation and Environmental Impacts

Webster Groves was built-out during the first half of the last century with the inner-ring suburbs of St. Louis and placed more emphasis on pedestrian mobility at the time. However, the focus is being switched to walkable neighborhoods and efforts to create new biking and pedestrian trails in Webster Groves. The Historical Society and Historic Preservation Commission developed "Webster Walks" which are self-guided walking tours of various historic areas of the community. The walks range from about 2.5 miles to 10.4 miles with most being in the 3 to 4 mile range. Great Rivers Greenway has taken the lead in informing and engaging the public in creating new bicycle and pedestrian trails in Webster Groves. However, as with most built-out communities, challenges face the City when trails must be retro-fitted in areas where flexibility to changes to the city infrastructure are limited.

I. Sustainability Efforts and Planning

In an effort to both reduce the carbon footprint and minimize the negative impacts on human health and the environment while supporting a diverse, equitable, and vibrant community and economy, the City has implemented a number of sustainability efforts. The City works to reduce consumption of office supplies and purchases some remanufactured, recycled, or reusable products while attempting to purchase items that have a long service life or are economical to repair, and to use resources and energy efficiently. Recently the City implemented a process through its Sustainability Commission to initiate various building improvement efforts through a grant with Ameren UE. The City has also been purchasing recycled paper and other recycled or reusable items for a number of years. Recently, the City implemented the use of electronic agenda packets via the iPad for distribution of City Council packets and other materials such as the Budget, Comprehensive Annual Financial Report, and Annual Report, to the Mayor, Council, and City Manager. This effort has saved a significant amount of money by significantly reducing the usage of paper in this process and saves a considerable amount of staff time as well. The City also actively participates in the "RecyclingBecomesMe" campaign, funded by Saint Louis County Health Department, to increase awareness, participation and volume in recycling efforts.

Revenue By Type All Funds	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes	4,863,134	4,269,661	4,289,000	4,236,489	4,273,790
Intergovernment Revenue	1,626,043	2,864,018	1,999,370	2,973,742	1,808,665
Sales Tax	5,897,161	6,078,187	6,314,716	6,381,834	6,501,795
Licenses	719,460	734,988	742,555	748,238	749,990
Inspection Fees & Permits	720,478	738,668	568,000	660,072	589,500
Utility Taxes	3,567,880	3,285,579	3,630,240	3,626,453	3,758,370
Fines	910,754	874,863	939,000	991,691	1,017,500
Services	707,299	731,939	636,500	739,184	726,500
Recreation Fees	1,798,006	1,755,782	1,895,200	1,741,476	1,730,610
Other Income	729,334	705,613	593,630	584,454	633,875
Total Revenue	**21,539,549**	**22,039,298**	**21,608,211**	**22,683,633**	**21,790,595**

Expenditures By Type All Funds	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
General Fund	12,053,765	808,210	2,948,706	4,500	23,362	15,838,543
Park Improvement Tax Fund	296,614	108,710	131,645	0	238,565	775,534
Police and Fire Pension Fund	689,566	0	3,000	0	0	692,566
Street Improvement Tax Fund	266,180	59,520	39,110	2,254,740	0	2,619,550
Capital Improvement Tax Fund	0	17,500	4,620	1,423,976	0	1,446,096
Grant Fund	70,000	0	0	284,000	0	354,000
Recreation Complex Maintenance Fund	0	0	0	0	0	0
Storm Water Improvement Tax Fund	30,715	1,520	13,090	144,000	0	189,325
Sewer Lateral Fund	55,280	2,240	168,710	0	0	226,230
Old Webster Taxing District Fund	0	5,150	39,650	0	0	44,800
Old Orchard Taxing District Fund	0	1,400	33,950	0	0	35,350
Crossroads Taxing District Fund	0	4,150	3,750	1,000	2,000	10,900
General Obligation Debt Service Fund	0	0	0	0	1,180,250	1,180,250
Shoppes At Old Webster TIF Fund	0	0	0	0	413,390	413,390
Total	**13,462,120**	**1,008,400**	**3,386,231**	**4,112,216**	**1,857,567**	**23,826,534**

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Revenue All Funds	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
General Fund	15,057,014	14,774,377	15,249,641	15,362,605	15,658,490
Park Improvement Tax Fund	693,372	689,334	703,435	700,447	714,445
Police and Fire Pension Fund	630,099	616,593	603,000	613,898	606,000
Street Improvement Tax Fund	795,413	824,166	794,000	790,181	769,000
Capital Improvement Tax Fund	1,335,856	1,381,081	1,390,164	1,403,826	1,431,525
Grant Fund	151,679	1,444,773	565,180	1,549,733	354,000
Recreation Complex Maintenance Fund	315	359	300	0	0
Storm Water Improvement Tax Fund	172,654	171,867	174,421	174,624	178,095
Sewer Lateral Fund	230,314	227,879	228,000	228,309	228,000
Old Webster Taxing District Fund	63,677	68,964	62,200	62,899	62,050
Old Orchard Taxing District Fund	51,158	48,284	49,110	49,439	49,100
Crossroads Taxing District Fund	24,660	24,322	22,500	22,691	22,500
General Obligation Debt Service Fund	1,895,824	1,337,352	1,353,000	1,305,102	1,304,000
Shoppes At Old Webster TIF Fund	437,514	429,947	413,260	419,879	413,390
Total	**21,539,549**	**22,039,298**	**21,608,211**	**22,683,633**	**21,790,595**

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Expenditures All Funds	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
General Fund	14,535,177	15,064,625	15,288,612	15,045,603	15,838,543
Park Improvement Tax Fund	740,162	741,510	1,032,228	1,035,971	775,534
Police and Fire Pension Fund	618,748	630,785	656,050	656,050	692,566
Street Improvement Tax Fund	3,491,442	4,950,524	5,610,220	4,519,078	2,619,550
Capital Improvement Tax Fund	1,033,875	1,869,632	1,429,157	1,353,207	1,446,096
Grant Fund	193,437	2,771,246	565,180	304,127	354,000
Recreation Complex Maintenance Fund	25,066	0	10,000	10,000	0
Storm Water Improvement Tax Fund	99,969	292,575	171,030	133,775	189,325
Sewer Lateral Fund	213,770	205,209	228,200	199,450	226,230
Old Webster Taxing District Fund	45,220	56,391	57,810	56,199	44,800
Old Orchard Taxing District Fund	43,857	27,684	39,300	32,775	35,350
Crossroads Taxing District Fund	30,883	7,685	34,050	11,930	10,900
General Obligation Debt Service Fund	2,670,270	1,175,959	1,176,150	1,176,150	1,180,250
Shoppes At Old Webster TIF Fund	381,475	463,100	413,260	435,555	413,390
Total	**24,123,351**	**28,256,925**	**26,711,247**	**24,969,870**	**23,826,534**

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Three Year Statement of Revenues, Expenditures, and Changes in Fund Balances By Type of Fund

	General Fund			Debt Service Fund			Special Revenue Funds		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
REVENUES:									
Property Tax	1,162,967	1,176,348	1,231,290	1,334,356	1,302,846	1,302,000	1,159,734	1,146,397	1,137,500
Intergovernmental	1,419,245	1,424,009	1,454,665	-	-	-		-	-
Sales Tax	3,734,036	3,990,133	4,069,930	-	-	-	111,085	115,095	110,000
Licenses	678,980	693,107	694,990	-	-	-	56,008	55,131	55,000
Inspection Fees & Permits	738,668	660,072	589,500	-	-	-	-	-	-
Utility Taxes	3,282,390	3,623,168	3,755,000	-	-	-	3,189	3,285	3,370
Fines	874,863	991,691	1,017,500	-	-	-	-	-	-
Services	731,939	739,184	726,500	-	-	-	-	-	-
Recreation Fees	1,755,782	1,741,476	1,730,610	-	-	-	-	-	-
Sewer Lateral Fees	-	-	-	-	-	-	-	-	-
Other Income	395,507	323,417	388,505	2,996	2,256	2,000	65,667	25,181	10,170
TOTAL REVENUES	14,774,377	15,362,605	15,658,490	1,337,352	1,305,102	1,304,000	1,395,683	1,345,089	1,316,040
EXPENDITURES:									
General Government	2,140,333	2,219,746	2,410,867	-	-	-			
Public Safety (Fire/Police)	7,811,784	7,933,128	8,186,419	-	-	-			
Public Works	1,750,537	1,790,599	1,929,030	-	-	-	4,950,524	4,519,078	2,619,550
Parks and Recreation	2,627,358	2,460,753	2,641,770	-	-	-		-	-
Planning & Development	734,613	641,377	670,457	-	-	-	91,760	100,904	91,050
Debt Service	-	-	-	1,175,959	1,176,150	1,180,250	463,100	435,555	413,390
TOTAL EXPENDITURES	15,064,625	15,045,603	15,838,543	1,175,959	1,176,150	1,180,250	5,505,384	5,055,537	3,123,990
Excess (deficiency) of revenues over (under) expenditures	(290,248)	317,002	(180,053)	161,393	128,952	123,750	(4,109,701)	(3,710,448)	(1,807,950)
Other Financing Sources (Uses):									
Operating transfer in (out)	43,645	(238,870)	180,053	-	-	-	(43,645)	(51,520)	(69,318)
Advances (to) from other funds		-	-	-	-	-		-	-
Debt Issuance / Refunding	-	-	-	-	-	-		-	-
Change in Fund Balance	(246,603)	78,132	0	161,393	128,952	123,750	(4,153,346)	(3,761,968)	(1,877,268)
Beginning Fund Balance	11,710,771	11,464,168	11,542,300	1,139,846	1,301,239	1,430,191	11,604,129	7,450,783	3,688,815
Ending Fund Balance	**11,464,168**	**11,542,300**	**11,542,300**	**1,301,239**	**1,430,191**	**1,553,941**	**7,450,783**	**3,688,815**	**1,811,547**

Three Year Statement of Revenues, Expenditures, and Changes in Fund Balances By Type of Fund (Cont'd)

	Capital Projects Funds			Pension Fund			Total		
	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget	2012 Actual	2013 Estimated	2014 Budget
REVENUES:									
Property Tax	-	-	-	612,604	610,898	603,000	4,269,661	4,236,489	4,273,790
Intergovernmental	1,444,773	1,549,733	354,000	-	-	-	2,864,018	2,973,742	1,808,665
Sales Tax	2,233,066	2,276,606	2,321,865	-	-	-	6,078,187	6,381,834	6,501,795
Licenses	-	-	-	-	-	-	734,988	748,238	749,990
Inspection Fees & Permits	-	-	-	-	-	-	738,668	660,072	589,500
Utility Taxes	-	-	-	-	-	-	3,285,579	3,626,453	3,758,370
Fines	-	-	-	-	-	-	874,863	991,691	1,017,500
Services	-	-	-	-	-	-	731,939	739,184	726,500
Recreation Fees	-	-	-	-	-	-	1,755,782	1,741,476	1,730,610
Sewer Lateral Fees	227,078	227,306	227,000	-	-	-	227,078	227,306	227,000
Other Income	10,376	3,294	3,200	3,989	3,000	3,000	478,535	357,148	406,875
TOTAL REVENUES	3,915,293	4,056,939	2,906,065	616,593	613,898	606,000	22,039,298	22,683,633	21,790,595
EXPENDITURES:									
General Government	124,260	59,311	105,445	-	-	-	2,264,593	2,279,057	2,516,312
Public Safety (Fire/Police)	924,654	198,200	240,000	630,785	656,050	692,566	9,367,223	8,787,378	9,118,985
Public Works	3,532,449	1,066,505	1,173,456	-	-	-	10,233,510	7,376,182	5,722,036
Parks and Recreation	1,048,092	1,364,449	1,233,719	-	-	-	3,675,450	3,825,202	3,875,489
Planning & Development	-	110,000	-	-	-	-	826,373	852,281	761,507
Debt Service	237,453	238,065	238,565	-	-	-	1,876,512	1,849,770	1,832,205
TOTAL EXPENDITURES	5,866,908	3,036,530	2,991,185	630,785	656,050	692,566	28,243,661	24,969,870	23,826,534
Excess (deficiency) of revenues over (under) expenditures	(1,951,615)	1,020,409	(85,120)	(14,192)	(42,152)	(86,566)	(6,204,363)	(2,286,237)	(2,035,939)
Other Financing Sources (Uses):									
Operating transfer in (out)	-	290,390	(110,735)	-	-	-	0	-	-
Advances (to) from other funds			-	-	-	-	-	-	-
Debt Issuance / Refunding	82,161	-	-	-	-	-	-	-	-
Change in Fund Balance	(1,869,454)	1,310,799	(195,855)	(14,192)	(42,152)	(86,566)	(6,204,363)	(2,286,237)	(2,035,939)
Beginning Fund Balance	1,362,511	(506,943)	803,856	2,275,378	2,261,186	2,219,034	28,092,635	21,970,433	19,684,196
Ending Fund Balance	**(506,943)**	**803,856**	**608,001**	**2,261,186**	**2,219,034**	**2,132,468**	**21,970,433**	**19,684,196**	**17,648,257**

Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balances (in thousands)

	General	Park (1)	P & F Pension (2)	Street (3)	Capital	Grant	Rec Maint	Storm Water (4)
REVENUES:								
Property Tax	1,231	-	603	759	-	-	-	-
Intergovernmental	1,454	-	-	-	-	354	-	-
Sales Tax	4,070	714	-	-	1,430	-	-	177
Licenses	695	-	-	-	-	-	-	-
Inspection Fees & Permits	589	-	-	-	-	-	-	-
Utility Taxes	3,755	-	-	-	-	-	-	-
Fines	1,018	-	-	-	-	-	-	-
Services	727	-	-	-	-	-	-	-
Recreation Fees	1,731	-	-	-	-	-	-	-
Other Income	389	-	3	10	1	-	-	1
TOTAL REVENUES	15,659	714	606	769	1,431	354	0	178
EXPENDITURES:								
General Government	2,411	-	-	-	105	-	-	-
Public Safety (Fire/Police)	8,187	-	693	-	170	70	-	-
Public Works	1,929	-	-	2,620	758	-	-	189
Parks and Recreation	2,642	537	-	-	413	284	-	-
Planning & Development	670	-	-	-	-	-	-	-
Debt Service	-	238	-	-	-	-	-	-
TOTAL EXPENDITURES	15,839	775	693	2,620	1,446	354	0	189
Excess (deficiency) of revenues over (under) expenditures	(180)	(61)	(87)	(1,851)	(15)	0	0	(11)
Other Financing Sources (Uses):								
Operating transfer in (out)	180	5	-	-	6	-	(122)	-
Advances (to) from other funds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Change in Fund Balance FY 14	0	(56)	(87)	(1,851)	(9)	0	(122)	(11)
Fund Balance July 1, 2013	11,542	57	2,219	3,261	447	(332)	122	183
Fund Balance June 30, 2014	11,542	1	2,132	1,410	438	(332)	0	172

(1) The Park Improvement Sales Tax Fund use of fund balance is for a number of capital improvement projects and equipment purchases.

(1) The Police and Fire Pension Fund use of fund balance is for benefit payments.

(3) The Street Improvement Fund use of fund balance will be used substantially for Proposition W Street Improvements.

(4) The Storm Water Improvement Fund use of fund balance is for projects to alleviate identified storm water flooding problems.

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Combined Statement (cont.)

	Sewer Lateral	OW Tax Dist (5)	OO Tax Dist (6)	Crossrds Tax Dist (7)	Gen Oblg Debt Serv (8)	Shoppes TIF	Total
REVENUES:							
Property Tax	-	34	30	15	1,302	300	4,274
Intergovernmental	-	-	-	-	-	-	1,808
Sales Tax	-	-	-	-	-	110	6,501
Licenses	-	28	19	8	-	-	750
Inspection Fees & Permits	-	-	-	-	-	-	589
Utility Taxes	-	-	-	-	-	3	3,758
Fines	-	-	-	-	-	-	1,018
Services	-	-	-	-	-	-	727
Recreation Fees	-	-	-	-	-	-	1,731
Other Income	228	-	-	-	2	-	634
TOTAL REVENUES	228	62	49	23	1,304	413	21,790
EXPENDITURES:							
General Government	-	-	-	-	-	-	2,516
Public Safety (Fire/Police)	-	-	-	-	-	-	9,120
Public Works	226	-	-	-	-	-	5,722
Parks and Recreation	-	-	-	-	-	-	3,876
Planning & Development	-	45	35	11	-	-	761
Debt Service	-	-	-	-	1,180	413	1,831
TOTAL EXPENDITURES	226	45	35	11	1,180	413	23,826
Excess (deficiency) of revenues over (under) expenditures	2	17	14	12	124	0	(2,036)
Other Financing Sources (Uses):							
Operating transfer in (out)	-	(34)	(17)	(18)	-	-	0
Advances (to) from other funds	-	-	-	-	-	-	0
Bond Proceeds	-	-	-	-	-	-	0
Change in Fund Balance FY 14	2	(17)	(3)	(6)	124	0	(2,036)
Fund Balance July 1, 2013	328	63	133	59	1,430	173	19,685
Fund Balance June 30, 2014	330	46	130	53	1,554	173	17,649

(5) The Old Webster Taxing District use of fund balance will be used for that district's improvement projects.

(6) The Old Orchard Taxing District use of fund balance will be used for that district's improvement projects.

(7) The Crossroads Taxing District use of fund balance is for the district's improvement projects identified for the upcoming year.

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Summary of Revenue and Expenditures General Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	1,167,638	1,162,967	1,207,500	1,176,348	1,231,290
Intergovernment Revenue	1,474,364	1,419,245	1,434,190	1,424,009	1,454,665
Sales Tax	3,613,948	3,734,036	3,941,996	3,990,133	4,069,930
Licenses	663,939	678,980	687,555	693,107	694,990
Inspection Fees & Permits	720,478	738,668	568,000	660,072	589,500
Utility Taxes	3,564,738	3,282,390	3,627,000	3,623,168	3,755,000
Fines	910,754	874,863	939,000	991,691	1,017,500
Services	707,299	731,939	636,500	739,184	726,500
Recreation Fees	1,798,006	1,755,782	1,895,200	1,741,476	1,730,610
Other Income	435,850	395,507	312,700	323,417	388,505
Total Revenue	**15,057,014**	**14,774,377**	**15,249,641**	**15,362,605**	**15,658,490**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
General Government	2,070,191	2,140,333	2,255,621	2,219,746	2,410,867
Public Safety (Fire/Police)	7,628,482	7,811,784	7,954,792	7,933,128	8,186,419
Public Works	1,783,082	1,750,537	1,882,960	1,790,599	1,929,030
Parks and Recreation	2,395,374	2,627,358	2,537,534	2,460,753	2,641,770
Planning & Development	658,048	734,613	657,705	641,377	670,457
Total Expenditures	**14,535,177**	**15,064,625**	**15,288,612**	**15,045,603**	**15,838,543**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer In	28,770	43,645	44,520	44,520	185,053
Operating Transfer Out	-20,000	0	-283,390	-283,390	-5,000
Advance (To) From Other Funds	0	0	0	0	0
Total Other Financing Sources	**8,770**	**43,645**	**-238,870**	**-238,870**	**180,053**

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Summary of Revenue ***General Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	997,637	984,672	1,024,695	997,022	1,034,695
Real Estate Taxes - Delinquent	24,345	18,808	20,000	19,170	20,000
Personal Property taxes - Current	124,100	114,215	117,935	130,438	131,745
Personal Prop Taxes- Delinquent	7,660	6,642	5,850	6,980	5,850
Utility Real Property	13,522	22,666	22,890	19,276	23,000
Financial Institution	130	15,756	15,910	3,221	16,000
Interest on Property Taxes	244	208	220	241	0
Property Taxes Total	**1,167,638**	**1,162,967**	**1,207,500**	**1,176,348**	**1,231,290**
Intergovernment Revenue					
Gasoline Tax	649,768	604,882	615,000	602,700	615,000
County Road & Bridge Tax	519,700	511,567	520,500	516,986	532,495
Cigarette Tax	64,593	63,356	55,000	62,963	60,000
State Auto SalesTax	138,282	139,750	142,690	143,305	146,170
Motor Vehicle Fees	102,021	99,690	101,000	98,055	101,000
Intergovernment Revenue Total	**1,474,364**	**1,419,245**	**1,434,190**	**1,424,009**	**1,454,665**
Sales Tax					
Municipal Sales Tax	3,184,382	3,306,747	3,506,176	3,541,238	3,612,060
Fire Sales Tax	429,566	427,289	435,820	448,895	457,870
Sales Tax Total	**3,613,948**	**3,734,036**	**3,941,996**	**3,990,133**	**4,069,930**
Licenses					
Motor Vehicle License	111,437	112,395	113,500	112,534	113,500
Merch/Manuf License	290,072	302,742	312,000	314,630	326,500
Liquor Licenses	13,201	14,101	13,000	15,038	14,000
Vending Machine Licenses	2,125	1,525	1,550	1,475	1,550
Telecommunications Leases	247,104	248,217	247,505	249,430	239,440
Licenses Total	**663,939**	**678,980**	**687,555**	**693,107**	**694,990**

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Summary of Revenue ***General Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Inspection Fees & Permits					
Building Permits	581,606	590,860	425,000	506,419	425,000
Excavation Permits	17,540	17,350	18,000	12,545	18,000
Occupancy Permits	13,836	14,105	13,500	18,835	18,000
Housing Inspections	47,975	52,800	51,000	56,385	58,000
Mechanical, Electric, Plumbing	53,711	56,312	55,000	60,185	65,000
Tree Licenses & Permits	5,810	7,241	5,500	5,703	5,500
Inspection Fees & Permits Total	**720,478**	**738,668**	**568,000**	**660,072**	**589,500**
Utility Taxes					
Water Gross Receipts	240,685	267,075	277,000	293,781	300,000
Gas Gross Receipts	848,667	691,703	850,000	704,387	775,000
Telephone Gross Receipts	1,166,904	974,961	950,000	975,000	975,000
Electric Gross Receipts	1,308,482	1,348,651	1,550,000	1,650,000	1,705,000
Utility Taxes Total	**3,564,738**	**3,282,390**	**3,627,000**	**3,623,168**	**3,755,000**
Fines					
Parking Fines	45,155	51,734	54,000	39,636	45,000
Municipal Court fines	865,599	823,129	885,000	952,055	972,500
Fines Total	**910,754**	**874,863**	**939,000**	**991,691**	**1,017,500**
Services					
Cable Franchise Fees	289,506	313,962	260,000	305,000	305,000
Ambulance Charge	416,069	416,476	375,000	432,653	420,000
Police Report & Alarm Fees	1,724	1,501	1,500	1,531	1,500
Services Total	**707,299**	**731,939**	**636,500**	**739,184**	**726,500**

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Summary of Revenue ***General Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Recreation Fees					
Fitness Daily Admissions	36,966	35,710	42,000	35,676	44,300
Fitness Passes	215,178	202,610	216,000	193,788	195,000
Day Camp Fees	74,163	58,222	72,000	62,172	65,000
Action Park Fees	140	420	0	456	450
Ice Arena Program Fees	436,336	431,910	455,000	441,879	406,000
Recreation Program Fees	156,284	174,627	190,000	179,355	185,000
Aquatic Ctr Admissions	320,264	338,751	330,000	324,022	328,000
Rink Passes	29,361	9,578	30,000	7,678	7,300
Ice Arena Admissions	83,763	76,841	80,000	72,664	67,060
Concessions	20,656	18,739	21,000	16,910	17,500
Park Facility Rental	72,522	63,345	92,000	64,937	65,000
Tennis Fees	31,846	29,505	33,200	29,710	34,000
Fitness Programs	195,624	190,539	196,000	188,365	191,000
Recreation Facility Rental	83,086	87,298	100,000	94,080	94,000
Learn To Skate Program	41,817	37,687	38,000	29,784	31,000
Recreation Fees Total	**1,798,006**	**1,755,782**	**1,895,200**	**1,741,476**	**1,730,610**
Other Income					
Inmate Security Fund	13,958	14,803	14,000	15,679	15,795
Police Training Fees	21,520	21,428	20,000	22,039	22,000
Donations	5,284	61,454	28,000	33,454	28,000
Planning Commission Filing Fee	1,800	2,000	1,200	2,600	2,000
Parking Permits	33,930	39,064	37,500	38,090	38,000
Interest Income	34,909	43,911	35,000	36,845	35,000
Other Jurisdictions	112,099	114,849	117,000	114,008	112,275
Miscellaneous Income	91,822	97,998	60,000	60,702	135,435
Gain on Sale	120,528	0	0	0	0
Other Income Total	**435,850**	**395,507**	**312,700**	**323,417**	**388,505**
Total Revenue	**15,057,014**	**14,774,377**	**15,249,641**	**15,362,605**	**15,658,490**

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Summary of Expenditures by Activity General Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
General Government					
City Council	46,793	36,516	34,793	33,143	71,806
Boards and Commissions	19,115	22,248	46,075	44,275	45,050
City Manager	211,158	220,791	237,515	231,257	235,615
Legal Services	166,126	172,635	172,700	172,700	180,700
City Clerk	137,683	143,596	146,145	146,994	153,750
Human Resources	305,252	285,221	312,548	314,011	379,185
Municipal Court	196,290	197,043	204,500	202,081	208,247
Finance	466,055	478,133	479,870	475,530	492,298
Customer Service	123,696	126,880	129,900	121,950	128,157
Information Technology	190,909	221,764	229,176	218,879	245,880
Risk Management	207,114	235,506	262,399	258,926	270,179
	2,070,191	**2,140,333**	**2,255,621**	**2,219,746**	**2,410,867**
Public Safety (Fire/Police)					
Police	3,771,232	3,780,490	3,897,933	3,889,365	4,009,385
Police Shared Services	326,173	343,011	343,014	343,014	345,499
Fire	3,531,077	3,688,283	3,713,845	3,700,749	3,831,535
	7,628,482	**7,811,784**	**7,954,792**	**7,933,128**	**8,186,419**
Public Works					
Admin/Engineering	177,104	178,788	188,390	183,280	225,425
Street Maintenance	1,187,097	1,141,905	1,286,565	1,233,658	1,360,995
Garage	201,800	209,358	155,550	136,630	142,940
City Hall Complex	145,842	154,672	171,365	170,291	132,120
Service Center	71,239	65,814	81,090	66,740	67,550
	1,783,082	**1,750,537**	**1,882,960**	**1,790,599**	**1,929,030**

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Summary of Expenditures by Activity General Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Parks and Recreation					
Parks	322,710	615,829	413,799	412,998	461,745
Recreation	702,034	746,027	781,407	750,643	826,329
Aquatic Center	337,176	347,325	360,445	355,838	356,191
Ice Arena	418,089	421,978	468,483	454,090	469,603
Fitness	615,365	496,199	513,400	487,184	527,902
	2,395,374	**2,627,358**	**2,537,534**	**2,460,753**	**2,641,770**
Planning & Development					
Planning	196,426	228,525	179,047	172,358	184,497
Code Enforcement	452,296	466,447	469,158	462,641	485,960
Community Improvement	9,326	39,641	9,500	6,378	0
	658,048	**734,613**	**657,705**	**641,377**	**670,457**
Totals	**14,535,177**	**15,064,625**	**15,288,612**	**15,045,603**	**15,838,543**

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Budgeted Expenditures by Type General Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
General Government						
City Council	4,694	6,350	37,400	0	23,362	71,806
Boards and Commissions	0	8,150	36,900	0	0	45,050
City Manager	205,760	2,280	27,575	0	0	235,615
Legal Services	0	0	180,700	0	0	180,700
City Clerk	151,465	1,800	485	0	0	153,750
Human Resources	340,375	7,200	31,610	0	0	379,185
Municipal Court	146,108	2,200	59,939	0	0	208,247
Finance	339,315	3,650	149,333	0	0	492,298
Customer Service	117,337	2,625	8,195	0	0	128,157
Information Technology	121,510	40,485	83,885	0	0	245,880
Risk Management	48,000	0	222,179	0	0	270,179
General Government Total	**1,474,564**	**74,740**	**838,201**	**0**	**23,362**	**2,410,867**
Public Safety (Fire/Police)						
Police	3,687,058	115,565	206,762	0	0	4,009,385
Police Shared Services	0	2,400	343,099	0	0	345,499
Fire	3,614,650	101,925	114,960	0	0	3,831,535
Public Safety (Fire/Police) Total	**7,301,708**	**219,890**	**664,821**	**0**	**0**	**8,186,419**
Public Works						
Admin/Engineering	203,685	4,510	17,230	0	0	225,425
Street Maintenance	891,835	213,140	256,020	0	0	1,360,995
Garage	126,180	15,600	1,160	0	0	142,940
City Hall Complex	0	14,750	117,370	0	0	132,120
Service Center	0	6,590	56,460	4,500	0	67,550
Public Works Total	**1,221,700**	**254,590**	**448,240**	**4,500**	**0**	**1,929,030**
Parks and Recreation						
Parks	285,795	85,380	90,570	0	0	461,745
Recreation	501,285	72,700	252,344	0	0	826,329
Aquatic Center	80,938	19,135	256,118	0	0	356,191
Ice Arena	262,213	40,970	166,420	0	0	469,603
Fitness	299,215	27,150	201,537	0	0	527,902
Parks and Recreation Total	**1,429,446**	**245,335**	**966,989**	**0**	**0**	**2,641,770**
Planning & Development						
Planning	170,447	1,650	12,400	0	0	184,497
Code Enforcement	455,900	12,005	18,055	0	0	485,960
Community Improvement	0	0	0	0	0	0
Planning & Development Total	**626,347**	**13,655**	**30,455**	**0**	**0**	**670,457**
Total	**12,053,765**	**808,210**	**2,948,706**	**4,500**	**23,362**	**15,838,543**

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Summary of Revenue and Expenditures Park Improvement Tax Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Sales Tax	687,307	684,128	700,435	700,435	714,445
Other Income	6,065	5,206	3,000	12	0
Total Revenue	**693,372**	**689,334**	**703,435**	**700,447**	**714,445**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Parks and Recreation	554,403	504,057	794,163	797,906	536,969
Debt Service	185,759	237,453	238,065	238,065	238,565
Total Expenditures	**740,162**	**741,510**	**1,032,228**	**1,035,971**	**775,534**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer In	75,000	0	358,390	358,390	5,000
Total Other Financing Sources	**75,000**	**0**	**358,390**	**358,390**	**5,000**

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Summary of Revenue ***Park Improvement Tax Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Sales Tax					
Municipal Sales Tax	687,307	684,128	700,435	700,435	714,445
Sales Tax Total	**687,307**	**684,128**	**700,435**	**700,435**	**714,445**
Other Income					
Interest Income	6,065	4,677	3,000	12	0
Miscellaneous Income	0	529	0	0	0
Other Income Total	**6,065**	**5,206**	**3,000**	**12**	**0**
Total Revenue	**693,372**	**689,334**	**703,435**	**700,447**	**714,445**

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Summary of Expenditures by Activity Park Improvement Tax Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Parks and Recreation					
Park Improvement	554,403	504,057	794,163	797,906	536,969
	554,403	**504,057**	**794,163**	**797,906**	**536,969**
Debt Service					
Park Debt Service	185,759	237,453	238,065	238,065	238,565
	185,759	**237,453**	**238,065**	**238,065**	**238,565**
Totals	**740,162**	**741,510**	**1,032,228**	**1,035,971**	**775,534**

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Budgeted Expenditures by Type Park Improvement Tax Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Parks and Recreation						
Park Improvement	296,614	108,710	131,645	0	0	536,969
Parks and Recreation Total	**296,614**	**108,710**	**131,645**	**0**	**0**	**536,969**
Debt Service						
Park Debt Service	0	0	0	0	238,565	238,565
Debt Service Total	**0**	**0**	**0**	**0**	**238,565**	**238,565**
Total	**296,614**	**108,710**	**131,645**	**0**	**238,565**	**775,534**

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Summary of Revenue and Expenditures Police and Fire Pension Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	621,438	612,604	598,000	610,898	603,000
Other Income	8,661	3,989	5,000	3,000	3,000
Total Revenue	**630,099**	**616,593**	**603,000**	**613,898**	**606,000**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Public Safety (Fire/Police)	618,748	630,785	656,050	656,050	692,566
Total Expenditures	**618,748**	**630,785**	**656,050**	**656,050**	**692,566**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**

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Summary of Revenue ***Police and Fire Pension Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	514,356	525,172	520,000	525,000	520,000
Real Estate Taxes - Delinquent	24,645	9,965	5,000	6,000	5,000
Personal Property taxes - Current	64,190	59,077	60,000	63,500	62,000
Personal Prop Taxes- Delinquent	10,966	6,283	3,000	3,000	3,000
Utility Real Property	7,281	12,107	10,000	13,398	13,000
Property Taxes Total	**621,438**	**612,604**	**598,000**	**610,898**	**603,000**
Other Income					
Interest Income	8,654	3,972	5,000	3,000	3,000
VEBA Earnings	7	17	0	0	0
Other Income Total	**8,661**	**3,989**	**5,000**	**3,000**	**3,000**
Total Revenue	**630,099**	**616,593**	**603,000**	**613,898**	**606,000**

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Summary of Expenditures by Activity Police and Fire Pension Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Public Safety (Fire/Police)					
Police & Fire Pension Trust	618,748	630,785	656,050	656,050	692,566
	618,748	**630,785**	**656,050**	**656,050**	**692,566**
Totals	**618,748**	**630,785**	**656,050**	**656,050**	**692,566**

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Budgeted Expenditures by Type Police and Fire Pension Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Public Safety (Fire/Police)						
Police & Fire Pension Trust	689,566	0	3,000	0	0	692,566
Public Safety (Fire/Police) Total	**689,566**	**0**	**3,000**	**0**	**0**	**692,566**
Total	**689,566**	**0**	**3,000**	**0**	**0**	**692,566**

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Summary of Revenue and Expenditures Street Improvement Tax Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	758,916	758,887	754,000	765,181	759,000
Other Income	36,497	65,279	40,000	25,000	10,000
Total Revenue	**795,413**	**824,166**	**794,000**	**790,181**	**769,000**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Public Works	3,491,442	4,950,524	5,610,220	4,519,078	2,619,550
Total Expenditures	**3,491,442**	**4,950,524**	**5,610,220**	**4,519,078**	**2,619,550**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Issuance of Debt	13,000,000	0	0	0	0
Premium on Debt	114,213	0	0	0	0
Total Other Financing Sources	**13,114,213**	**0**	**0**	**0**	**0**

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Summary of Revenue ***Street Improvement Tax Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	652,372	656,413	650,000	656,000	655,000
Real Estate Taxes - Delinquent	15,987	12,390	9,000	9,000	9,000
Personal Property taxes - Current	76,955	70,892	80,000	82,995	80,000
Personal Prop Taxes- Delinquent	4,761	4,127	3,000	4,335	3,000
Utility Real Property	8,841	15,065	12,000	12,851	12,000
Property Taxes Total	**758,916**	**758,887**	**754,000**	**765,181**	**759,000**
Other Income					
Interest Income	36,497	65,279	40,000	25,000	10,000
Other Income Total	**36,497**	**65,279**	**40,000**	**25,000**	**10,000**
Total Revenue	**795,413**	**824,166**	**794,000**	**790,181**	**769,000**

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Summary of Expenditures by Activity Street Improvement Tax Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Public Works					
Street Improvement	298,309	379,488	413,125	397,945	331,635
Street Projects	301,504	365,140	264,370	148,010	560,000
Street Bond Issue	2,891,629	4,205,896	4,932,725	3,973,123	1,727,915
	3,491,442	**4,950,524**	**5,610,220**	**4,519,078**	**2,619,550**
Totals	**3,491,442**	**4,950,524**	**5,610,220**	**4,519,078**	**2,619,550**

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Budgeted Expenditures by Type Street Improvement Tax Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Public Works						
Street Improvement	235,705	59,520	36,410	0	0	331,635
Street Projects	0	0	0	560,000	0	560,000
Street Bond Issue	30,475	0	2,700	1,694,740	0	1,727,915
Public Works Total	**266,180**	**59,520**	**39,110**	**2,254,740**	**0**	**2,619,550**
Total	**266,180**	**59,520**	**39,110**	**2,254,740**	**0**	**2,619,550**

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Summary of Revenue and Expenditures Capital Improvement Tax Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Sales Tax	1,333,393	1,377,906	1,388,664	1,402,550	1,430,325
Other Income	2,463	3,175	1,500	1,276	1,200
Total Revenue	**1,335,856**	**1,381,081**	**1,390,164**	**1,403,826**	**1,431,525**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
General Government	26,531	124,260	60,307	59,311	105,445
Public Safety (Fire/Police)	186,007	880,504	208,800	198,200	170,000
Public Works	268,257	539,041	720,350	685,510	757,901
Parks and Recreation	121,157	312,563	329,700	300,186	412,750
Planning & Development	0	0	110,000	110,000	0
Debt Service	431,923	13,264	0	0	0
Total Expenditures	**1,033,875**	**1,869,632**	**1,429,157**	**1,353,207**	**1,446,096**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer In	0	0	7,000	7,000	6,438
Operating Transfer Out	-75,000	0	-75,000	-75,000	0
Issuance of Debt	0	82,161	0	0	0
Total Other Financing Sources	**-75,000**	**82,161**	**-68,000**	**-68,000**	**6,438**

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Summary of Revenue ***Capital Improvement Tax Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Sales Tax					
Municipal Sales Tax	1,333,393	1,377,906	1,388,664	1,402,550	1,430,325
Sales Tax Total	**1,333,393**	**1,377,906**	**1,388,664**	**1,402,550**	**1,430,325**
Other Income					
Interest Income	2,463	3,175	1,500	1,276	1,200
Other Income Total	**2,463**	**3,175**	**1,500**	**1,276**	**1,200**
Total Revenue	**1,335,856**	**1,381,081**	**1,390,164**	**1,403,826**	**1,431,525**

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Summary of Expenditures by Activity Capital Improvement Tax Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
General Government					
General Gov Capital Improvement	26,531	124,260	60,307	59,311	105,445
	26,531	**124,260**	**60,307**	**59,311**	**105,445**
Public Safety (Fire/Police)					
Police Capital Improvement	64,717	114,370	193,300	184,000	154,000
Fire Capital Improvement	121,290	766,134	15,500	14,200	16,000
	186,007	**880,504**	**208,800**	**198,200**	**170,000**
Public Works					
Public Works Capital Improvement	268,257	539,041	720,350	685,510	757,901
	268,257	**539,041**	**720,350**	**685,510**	**757,901**
Parks and Recreation					
Parks & Rec Capital Improvement	121,157	312,563	329,700	300,186	412,750
	121,157	**312,563**	**329,700**	**300,186**	**412,750**
Planning & Development					
Planning Capital Improvement	0	0	110,000	110,000	0
	0	**0**	**110,000**	**110,000**	**0**
Debt Service					
Capital Improvement Debt Service	431,923	13,264	0	0	0
	431,923	**13,264**	**0**	**0**	**0**
Totals	**1,033,875**	**1,869,632**	**1,429,157**	**1,353,207**	**1,446,096**

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Budgeted Expenditures by Type Capital Improvement Tax Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
General Government						
General Gov Capital Improvement	0	0	0	105,445	0	105,445
General Government Total	**0**	**0**	**0**	**105,445**	**0**	**105,445**
Public Safety (Fire/Police)						
Police Capital Improvement	0	0	0	154,000	0	154,000
Fire Capital Improvement	0	0	0	16,000	0	16,000
Public Safety (Fire/Police) Total	**0**	**0**	**0**	**170,000**	**0**	**170,000**
Public Works						
Public Works Capital Improvement	0	17,500	4,620	735,781	0	757,901
Public Works Total	**0**	**17,500**	**4,620**	**735,781**	**0**	**757,901**
Parks and Recreation						
Parks & Rec Capital Improvement	0	0	0	412,750	0	412,750
Parks and Recreation Total	**0**	**0**	**0**	**412,750**	**0**	**412,750**
Planning & Development						
Planning Capital Improvement	0	0	0	0	0	0
Planning & Development Total	**0**	**0**	**0**	**0**	**0**	**0**
Debt Service						
Capital Improvement Debt Service	0	0	0	0	0	0
Debt Service Total	**0**	**0**	**0**	**0**	**0**	**0**
Total	**0**	**17,500**	**4,620**	**1,423,976**	**0**	**1,446,096**

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Summary of Revenue and Expenditures Grant Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Intergovernment Revenue	151,679	1,444,773	565,180	1,549,733	354,000
Total Revenue	**151,679**	**1,444,773**	**565,180**	**1,549,733**	**354,000**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Public Safety (Fire/Police)	13,500	44,150	0	0	70,000
Public Works	2,927	2,495,624	290,180	47,770	0
Parks and Recreation	177,010	231,472	275,000	256,357	284,000
Total Expenditures	**193,437**	**2,771,246**	**565,180**	**304,127**	**354,000**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**

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Summary of Revenue ***Grant Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Intergovernment Revenue					
Fire Grants	13,500	0	0	43,905	0
Police Grants	0	0	0	0	70,000
Parks & Rec Grants	27,209	223,267	275,000	256,357	284,000
Grant Revenue	110,970	1,221,506	290,180	1,249,471	0
Intergovernment Revenue Total	**151,679**	**1,444,773**	**565,180**	**1,549,733**	**354,000**
Total Revenue	**151,679**	**1,444,773**	**565,180**	**1,549,733**	**354,000**

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Summary of Expenditures by Activity Grant Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Public Safety (Fire/Police)					
Police Grants	0	0	0	0	70,000
Fire Grants	13,500	44,150	0	0	0
	13,500	**44,150**	**0**	**0**	**70,000**
Public Works					
Grants	2,927	2,495,624	290,180	47,770	0
	2,927	**2,495,624**	**290,180**	**47,770**	**0**
Parks and Recreation					
Parks & Rec Grants	177,010	231,472	275,000	256,357	284,000
	177,010	**231,472**	**275,000**	**256,357**	**284,000**
Totals	**193,437**	**2,771,246**	**565,180**	**304,127**	**354,000**

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Budgeted Expenditures by Type Grant Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Public Safety (Fire/Police)						
Police Grants	70,000	0	0	0	0	70,000
Fire Grants	0	0	0	0	0	0
Public Safety (Fire/Police) Total	**70,000**	**0**	**0**	**0**	**0**	**70,000**
Public Works						
Grants	0	0	0	0	0	0
Public Works Total	**0**	**0**	**0**	**0**	**0**	**0**
Parks and Recreation						
Parks & Rec Grants	0	0	0	284,000	0	284,000
Parks and Recreation Total	**0**	**0**	**0**	**284,000**	**0**	**284,000**
Total	**70,000**	**0**	**0**	**284,000**	**0**	**354,000**

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Summary of Revenue and Expenditures Recreation Complex Maintenance	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Other Income	315	359	300	0	0
Total Revenue	**315**	**359**	**300**	**0**	**0**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Parks and Recreation	25,066	0	10,000	10,000	0
Total Expenditures	**25,066**	**0**	**10,000**	**10,000**	**0**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer In	20,000	0	0	0	0
Operating Transfer Out	0	0	0	0	-122,173
Total Other Financing Sources	**20,000**	**0**	**0**	**0**	**-122,173**

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Summary of Revenue ***Recreation Complex Maintenance***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Income					
Interest Income	315	359	300	0	0
Other Income Total	**315**	**359**	**300**	**0**	**0**
Total Revenue	**315**	**359**	**300**	**0**	**0**

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Summary of Expenditures by Activity Recreation Complex Maintenance	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Parks and Recreation					
Rec Complex Capital/Maintenance	25,066	0	10,000	10,000	0
	25,066	**0**	**10,000**	**10,000**	**0**
Totals	**25,066**	**0**	**10,000**	**10,000**	**0**

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Summary of Revenue and Expenditures Storm Water Improvement Tax	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Sales Tax	171,827	171,032	173,621	173,621	177,095
Other Income	827	835	800	1,003	1,000
Total Revenue	**172,654**	**171,867**	**174,421**	**174,624**	**178,095**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Public Works	99,969	292,575	171,030	133,775	189,325
Total Expenditures	**99,969**	**292,575**	**171,030**	**133,775**	**189,325**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**

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Summary of Revenue ***Storm Water Improvement Tax***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Sales Tax					
Municipal Sales Tax	171,827	171,032	173,621	173,621	177,095
Sales Tax Total	**171,827**	**171,032**	**173,621**	**173,621**	**177,095**
Other Income					
Interest Income	827	835	800	1,003	1,000
Other Income Total	**827**	**835**	**800**	**1,003**	**1,000**
Total Revenue	**172,654**	**171,867**	**174,421**	**174,624**	**178,095**

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Summary of Expenditures by Activity Storm Water Improvement Tax	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Public Works					
Storm Water Improvement	99,969	292,575	171,030	133,775	189,325
	99,969	**292,575**	**171,030**	**133,775**	**189,325**
Totals	**99,969**	**292,575**	**171,030**	**133,775**	**189,325**

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Budgeted Expenditures by Type Storm Water Improvement Tax	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Public Works						
Storm Water Improvement	30,715	1,520	13,090	144,000	0	189,325
Public Works Total	**30,715**	**1,520**	**13,090**	**144,000**	**0**	**189,325**
Total	**30,715**	**1,520**	**13,090**	**144,000**	**0**	**189,325**

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Summary of Revenue and Expenditures Sewer Lateral Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Other Income	230,314	227,879	228,000	228,309	228,000
Total Revenue	**230,314**	**227,879**	**228,000**	**228,309**	**228,000**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Public Works	213,770	205,209	228,200	199,450	226,230
Total Expenditures	**213,770**	**205,209**	**228,200**	**199,450**	**226,230**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**

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Summary of Revenue ***Sewer Lateral Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Income					
Interest Income	1,042	801	1,000	1,003	1,000
Sewer Lateral Fees	229,272	227,078	227,000	227,306	227,000
Other Income Total	**230,314**	**227,879**	**228,000**	**228,309**	**228,000**
Total Revenue	**230,314**	**227,879**	**228,000**	**228,309**	**228,000**

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Summary of Expenditures by Activity Sewer Lateral Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Public Works					
Sanitary Sewer Lateral Repair	213,770	205,209	228,200	199,450	226,230
	213,770	**205,209**	**228,200**	**199,450**	**226,230**
Totals	**213,770**	**205,209**	**228,200**	**199,450**	**226,230**

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Budgeted Expenditures by Type Sewer Lateral Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Public Works						
Sanitary Sewer Lateral Repair	55,280	2,240	168,710	0	0	226,230
Public Works Total	**55,280**	**2,240**	**168,710**	**0**	**0**	**226,230**
Total	**55,280**	**2,240**	**168,710**	**0**	**0**	**226,230**

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Summary of Revenue and Expenditures Old Webster Taxing District Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	36,697	39,543	34,000	34,735	34,000
Licenses	26,938	29,065	28,000	28,110	28,000
Other Income	42	356	200	54	50
Total Revenue	**63,677**	**68,964**	**62,200**	**62,899**	**62,050**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Planning & Development	45,220	56,391	57,810	56,199	44,800
Total Expenditures	**45,220**	**56,391**	**57,810**	**56,199**	**44,800**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer Out	-5,000	-19,645	-27,040	-27,040	-35,078
Total Other Financing Sources	**-5,000**	**-19,645**	**-27,040**	**-27,040**	**-35,078**

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Summary of Revenue ***Old Webster Taxing District Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	36,695	34,835	34,000	34,735	34,000
Real Estate Taxes - Delinquent	0	0	0	0	0
Financial Institution	0	4,707	0	0	0
Interest on Property Taxes	2	1	0	0	0
Property Taxes Total	**36,697**	**39,543**	**34,000**	**34,735**	**34,000**
Licenses					
Merch/Manuf License	26,938	29,065	28,000	28,110	28,000
Licenses Total	**26,938**	**29,065**	**28,000**	**28,110**	**28,000**
Other Income					
Interest Income	42	356	200	54	50
Miscellaneous Income	0	0	0	0	0
Other Income Total	**42**	**356**	**200**	**54**	**50**
Total Revenue	**63,677**	**68,964**	**62,200**	**62,899**	**62,050**

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Summary of Expenditures by Activity Old Webster Taxing District Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Planning & Development					
Old Webster Taxing District	45,220	56,391	57,810	56,199	44,800
	45,220	**56,391**	**57,810**	**56,199**	**44,800**
Totals	**45,220**	**56,391**	**57,810**	**56,199**	**44,800**

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Budgeted Expenditures by Type Old Webster Taxing District Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Planning & Development						
Old Webster Taxing District	0	5,150	39,650	0	0	44,800
Planning & Development Total	**0**	**5,150**	**39,650**	**0**	**0**	**44,800**
Total	**0**	**5,150**	**39,650**	**0**	**0**	**44,800**

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Summary of Revenue and Expenditures Old Orchard Taxing District Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	30,885	29,314	30,000	30,339	30,000
Licenses	20,149	18,966	19,000	19,000	19,000
Other Income	124	4	110	100	100
Total Revenue	**51,158**	**48,284**	**49,110**	**49,439**	**49,100**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Planning & Development	43,857	27,684	39,300	32,775	35,350
Total Expenditures	**43,857**	**27,684**	**39,300**	**32,775**	**35,350**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer Out	-2,850	-12,000	-12,240	-12,240	-16,740
Total Other Financing Sources	**-2,850**	**-12,000**	**-12,240**	**-12,240**	**-16,740**

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Summary of Revenue ***Old Orchard Taxing District Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	30,344	28,987	30,000	30,010	30,000
Real Estate Taxes - Delinquent	520	325	0	329	0
Financial Institution	20	1	0	0	0
Interest on Property Taxes	1	1	0	0	0
Property Taxes Total	**30,885**	**29,314**	**30,000**	**30,339**	**30,000**
Licenses					
Merch/Manuf License	20,149	18,966	19,000	19,000	19,000
Licenses Total	**20,149**	**18,966**	**19,000**	**19,000**	**19,000**
Other Income					
Interest Income	124	4	110	100	100
Other Income Total	**124**	**4**	**110**	**100**	**100**
Total Revenue	**51,158**	**48,284**	**49,110**	**49,439**	**49,100**

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Summary of Expenditures by Activity Old Orchard Taxing District Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Planning & Development					
Old Orchard Taxing District	43,857	27,684	39,300	32,775	35,350
	43,857	**27,684**	**39,300**	**32,775**	**35,350**
Totals	**43,857**	**27,684**	**39,300**	**32,775**	**35,350**

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Budgeted Expenditures by Type Old Orchard Taxing District Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Planning & Development						
Old Orchard Taxing District	0	1,400	33,950	0	0	35,350
Planning & Development Total	**0**	**1,400**	**33,950**	**0**	**0**	**35,350**
Total	**0**	**1,400**	**33,950**	**0**	**0**	**35,350**

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Summary of Revenue and Expenditures Crossroads Taxing District Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	16,226	16,345	14,500	14,670	14,500
Licenses	8,434	7,977	8,000	8,021	8,000
Total Revenue	**24,660**	**24,322**	**22,500**	**22,691**	**22,500**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Planning & Development	30,883	7,685	34,050	11,930	10,900
Total Expenditures	**30,883**	**7,685**	**34,050**	**11,930**	**10,900**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Other Financing Sources (uses)					
Operating Transfer Out	-2,850	-12,000	-12,240	-12,240	-17,500
Total Other Financing Sources	**-2,850**	**-12,000**	**-12,240**	**-12,240**	**-17,500**

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Summary of Revenue ***Crossroads Taxing District Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	15,936	16,344	14,500	14,386	14,500
Real Estate Taxes - Delinquent	289	0	0	284	0
Interest on Property Taxes	1	1	0	0	0
Property Taxes Total	**16,226**	**16,345**	**14,500**	**14,670**	**14,500**
Licenses					
Merch/Manuf License	8,434	7,977	8,000	8,021	8,000
Licenses Total	**8,434**	**7,977**	**8,000**	**8,021**	**8,000**
Total Revenue	**24,660**	**24,322**	**22,500**	**22,691**	**22,500**

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Summary of Expenditures by Activity Crossroads Taxing District Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Planning & Development					
Crossroads Taxing District	30,883	7,685	34,050	11,930	10,900
	30,883	**7,685**	**34,050**	**11,930**	**10,900**
Totals	**30,883**	**7,685**	**34,050**	**11,930**	**10,900**

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Budgeted Expenditures by Type Crossroads Taxing District Fund	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Planning & Development						
Crossroads Taxing District	0	4,150	3,750	1,000	2,000	10,900
Planning & Development Total	**0**	**4,150**	**3,750**	**1,000**	**2,000**	**10,900**
Total	**0**	**4,150**	**3,750**	**1,000**	**2,000**	**10,900**

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Summary of Revenue and Expenditures General Obligation Debt Service	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	1,887,680	1,334,356	1,351,000	1,302,846	1,302,000
Other Income	8,144	2,996	2,000	2,256	2,000
Total Revenue	**1,895,824**	**1,337,352**	**1,353,000**	**1,305,102**	**1,304,000**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Debt Service	2,670,270	1,175,959	1,176,150	1,176,150	1,180,250
Total Expenditures	**2,670,270**	**1,175,959**	**1,176,150**	**1,176,150**	**1,180,250**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**

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Summary of Revenue ***General Obligation Debt Service***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	1,649,938	1,117,384	1,150,000	1,120,000	1,120,000
Real Estate Taxes - Delinquent	42,659	30,900	25,000	25,000	25,000
Personal Property taxes - Current	162,613	149,661	150,000	130,000	130,000
Personal Prop Taxes- Delinquent	10,107	8,868	6,000	6,000	6,000
Utility Real Property	22,363	27,543	20,000	21,846	21,000
Property Taxes Total	**1,887,680**	**1,334,356**	**1,351,000**	**1,302,846**	**1,302,000**
Other Income					
Interest Income	8,144	2,996	2,000	2,256	2,000
Other Income Total	**8,144**	**2,996**	**2,000**	**2,256**	**2,000**
Total Revenue	**1,895,824**	**1,337,352**	**1,353,000**	**1,305,102**	**1,304,000**

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Summary of Expenditures by Activity General Obligation Debt Service	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Debt Service					
General Obligation Debt Service	2,670,270	1,175,959	1,176,150	1,176,150	1,180,250
	2,670,270	**1,175,959**	**1,176,150**	**1,176,150**	**1,180,250**
Totals	**2,670,270**	**1,175,959**	**1,176,150**	**1,176,150**	**1,180,250**

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Budgeted Expenditures by Type General Obligation Debt Service	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Debt Service						
General Obligation Debt Service	0	0	0	0	1,180,250	1,180,250
Debt Service Total	**0**	**0**	**0**	**0**	**1,180,250**	**1,180,250**
Total	**0**	**0**	**0**	**0**	**1,180,250**	**1,180,250**

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Summary of Revenue and Expenditures Shoppes At Old Webster TIF Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Revenues					
Property Taxes	343,654	315,645	300,000	301,472	300,000
Sales Tax	90,686	111,085	110,000	115,095	110,000
Utility Taxes	3,142	3,189	3,240	3,285	3,370
Other Income	32	28	20	27	20
Total Revenue	**437,514**	**429,947**	**413,260**	**419,879**	**413,390**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Expenditures					
Debt Service	381,475	463,100	413,260	435,555	413,390
Total Expenditures	**381,475**	**463,100**	**413,260**	**435,555**	**413,390**

	2011 Actual	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**

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Summary of Revenue ***Shoppes At Old Webster TIF Fund***	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Property Taxes					
Real Estate Taxes - Current	343,628	315,638	300,000	301,466	300,000
Interest on Property Taxes	26	7	0	6	0
Property Taxes Total	**343,654**	**315,645**	**300,000**	**301,472**	**300,000**
Sales Tax					
Municipal Sales Tax	90,686	111,085	110,000	115,095	110,000
Sales Tax Total	**90,686**	**111,085**	**110,000**	**115,095**	**110,000**
Utility Taxes					
Water Gross Receipts	401	407	415	419	430
Gas Gross Receipts	606	616	625	634	650
Telephone Gross Receipts	1,155	1,172	1,200	1,208	1,240
Electric Gross Receipts	980	994	1,000	1,024	1,050
Utility Taxes Total	**3,142**	**3,189**	**3,240**	**3,285**	**3,370**
Other Income					
Interest Income	32	28	20	27	20
Other Income Total	**32**	**28**	**20**	**27**	**20**
Total Revenue	**437,514**	**429,947**	**413,260**	**419,879**	**413,390**

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Summary of Expenditures by Activity Shoppes At Old Webster TIF Fund	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Debt Service					
Shoppes At Old Webster	381,475	463,100	413,260	435,555	413,390
	381,475	**463,100**	**413,260**	**435,555**	**413,390**
Totals	**381,475**	**463,100**	**413,260**	**435,555**	**413,390**

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Budgeted Expenditures by Type Shoppes At Old Webster TIF	**Personnel**	**Materials and Supplies**	**Contractual**	**Capital**	**Other**	**Total**
Debt Service						
Shoppes At Old Webster	0	0	0	0	413,390	413,390
Debt Service Total	**0**	**0**	**0**	**0**	**413,390**	**413,390**
Total	**0**	**0**	**0**	**0**	**413,390**	**413,390**

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MAJOR SOURCES OF REVENUE

The City of Webster Groves tracks major revenue sources on a monthly basis and uses trend analysis and other relevant information including City experience to project revenues. Each revenue source has unique characteristics. As a result, the starting point for an overall approach is certain assumptions regarding inflation, population changes, and assessed valuations. These factors are weighed along with historical trends, economic forecasts, regulatory decisions, weather and foreseeable development within the City. Information provided below identifies all major sources of the City's revenue for all City funds.

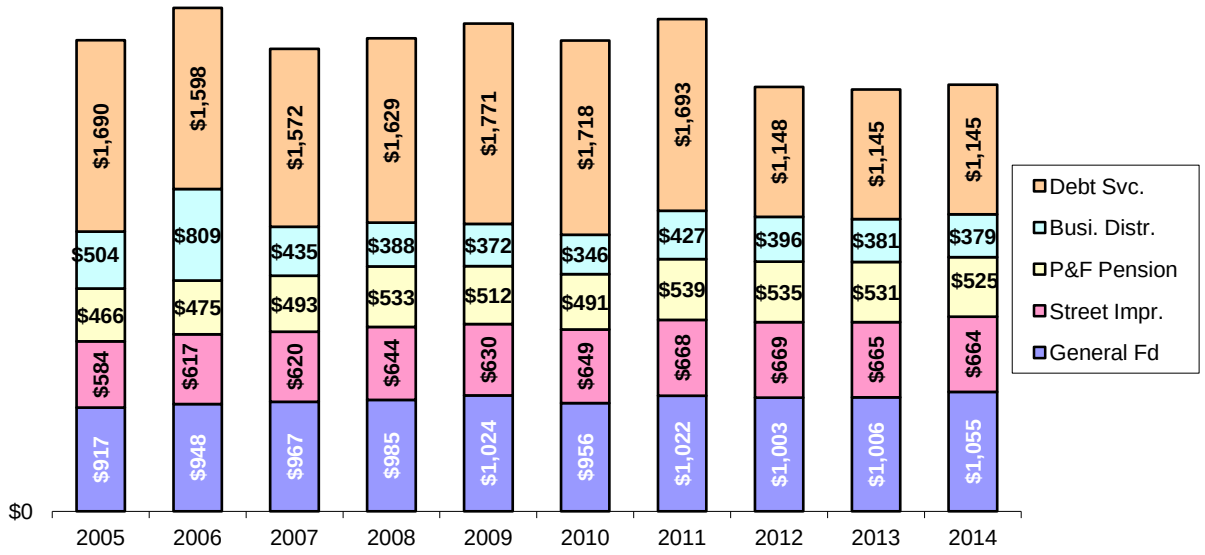
PROPERTY TAXES

A. Real Estate Tax

The Real Estate Tax is based upon the final assessed valuation (A.V.) of all real property within the City as established by the St. Louis County Assessor. Reassessments take place in odd-numbered years, resulting in updated values to property. Residential property is assessed at 19% of its market value, commercial property at 32%, and agricultural property at 12%. The City's current operating real estate tax levy is $.763 for residential property, and $.760 for commercial property per $100 of assessed valuation for real property. The City has no agricultural property. Taxes are collected by the St. Louis County Collector of Revenue and disbursed throughout the year. The County pursues all matters on the City's behalf, as the collecting agent. This tax is billed in the fall of each year and is due by December 31st. Real Estate Taxes are the City's most significant (largest) own-source revenue. However, as a revenue source at large, Real Estate Tax revenues are eclipsed by Sales Tax revenues.

The City of Webster Groves splits the Real Estate Tax (based on property tax levies) between the General Fund, Street Improvement Fund, Police & Fire Pension Fund, the Special Business Districts and related TIF, and General Obligation Debt Retirement. As a result, the graph noted below commingles the funds to show in totality the Real Estate tax trend.

Real Estate Tax-10 Year Trend in Thousands



Combined Real Estate Tax Revenues are anticipated to be $3,728,402 in total for FY13, with an increase anticipated in FY14 for a total budgeted figure of $3,767,195. The Business Districts' total number appears to climax in FY06 and then drop off significantly. However, this is due to the fact that this category included the Old Orchard Tax Increment Financing (TIF) District which was dissolved in fiscal year 2007 because all of the debt owed with this TIF had been satisfied. The money that was previously captured by the TIF is now being distributed among the Old Orchard Taxing Business District, but earns

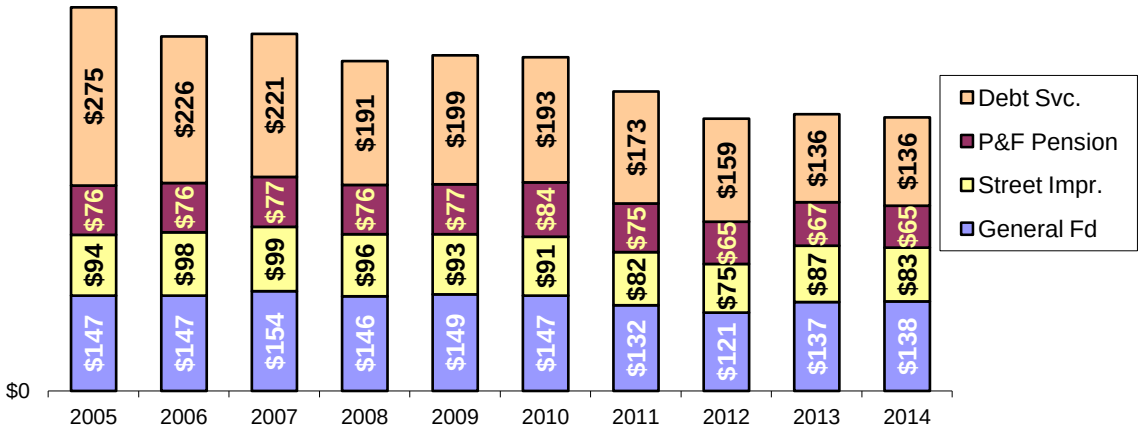
significantly less revenue than the TIF due to the voluntary reduction in property tax rates that the Business District is taking.

B. Personal Property Tax

The Personal Property Tax is based upon the final assessed valuation (A.V.) of all personal property within the City as established by the St. Louis County Assessor. Personal property is assessed at 33.3% of its market value. The City's current personal property tax levy is $.866 per $100 of assessed valuation. Taxes are collected by St. Louis County Collector of Revenue and disbursed throughout the year. The County pursues all matters on the City's behalf, as the collecting agent. This tax is billed in the fall of each year and is due by December 31st.

The City of Webster Groves splits the Personal Property Tax between the General Fund, Street Improvement Fund, Police & Fire Pension Fund, and Debt Retirement. As a result, the graph noted below commingles the funds to show in totality the Personal Property Tax trend.

Personal Property Tax-10 Year Trend in Thousands



Combined Personal Property Tax Revenues are anticipated to be $427,248 in total for FY13, with a slight decrease anticipated in FY14 for a total budgeted figure of $421,595.

C. Railroad and Utility Tax

The Railroad and Utility Tax is based upon the final assessed valuation (A.V.) of all railroad and utility property within the City as established by the St. Louis County Assessor. The City's current tax levy is $.760 per $100 of assessed valuation. Taxes are collected by St. Louis County Collector of Revenue and disbursed throughout the year. The County pursues all matters on the City's behalf, as the collecting agent. This tax is billed in the fall of each year and is due by December 31st. The City of Webster Groves splits this tax between the General Fund, Street Improvement Fund, Police & Fire Pension Fund, and Debt Retirement. Railroad and Utility Tax Revenues are anticipated to be earned as follows:

	Fiscal Year 2013	Fiscal Year 2014
General Fund	$19,276	$23,000
Street Improvement Fund	$12,851	$12,000
Police & Fire Pension Fund	$13,398	$13,000
Debt Retirement	$21,846	$21,000

Each of the revenues noted above are payable to each of their respective funds.

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D. Financial Institution Tax

The State of Missouri levies and collects a financial institution tax from banks, savings and loan associations, and credit unions. The financial institution tax is assessed at a rate of 7% of the financial institution's net income, which fluctuates from year to year. The State contracts with St. Louis County to distribute the financial institution tax to the cities. The money is received annually in December.

Since the fluctuation of the financial institution tax has been extremely volatile and unpredictable in the past, a figure of $16,000 is budgeted for FY14.

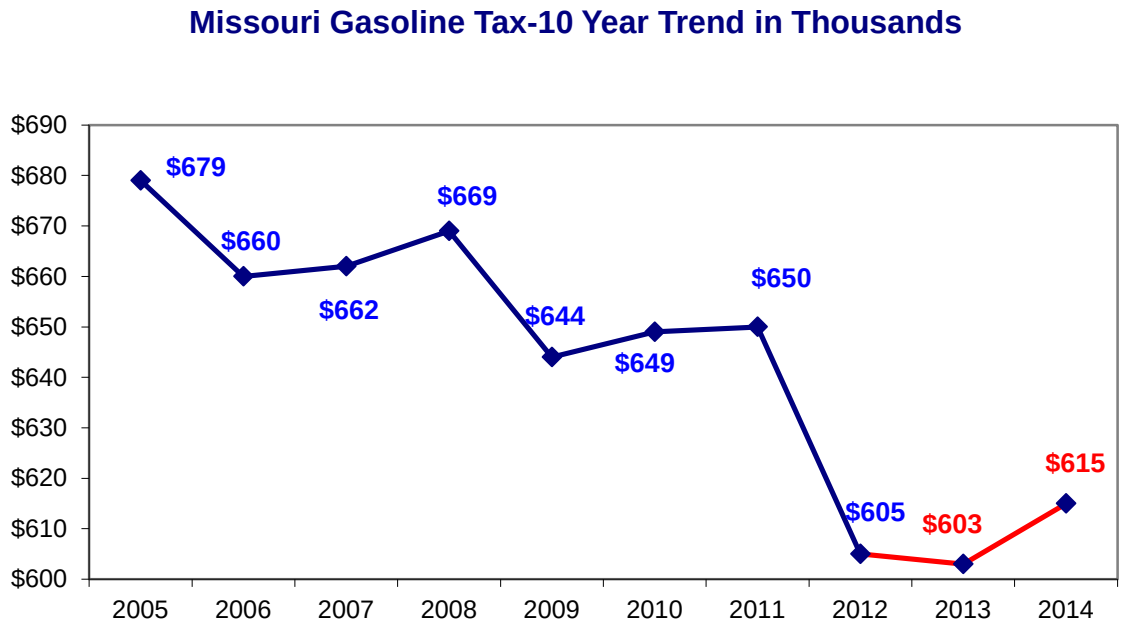
Intergovernmental Revenues

A. Missouri Gasoline Tax

The State of Missouri levies a per gallon gasoline tax which is distributed to the cities on a per capita basis as indicated by the most recent decennial census. The City receives gasoline tax revenue near the 25th of each month.

The state gasoline tax is $0.17 per gallon. It is estimated that the FY14 per capita gasoline tax distribution will be approximately $26.75. Based on the City of Webster Groves's adjusted 2010 census population of 22,995, gasoline tax revenues are projected to be $615,000 in FY14, a slight increase from the FY 2013 estimate. Missouri Gasoline Tax is credited to the General Fund. The graph below illustrates the Gasoline Tax Revenue Trend.

Fiscal Year End	Gasoline Tax	Percent Change
2005	$678,818	1.14%
2006	$660,205	-2.74%
2007	$676,077	2.40%
2008	$668,519	-1.11%
2009	$643,511	-3.74%
2010	$649,042	.86%
2011	$649,768	-.11%
2012	$604,882	-6.9%
2013 Estimated	$602,700	-.36%
2014 Budget	$615,000	2%



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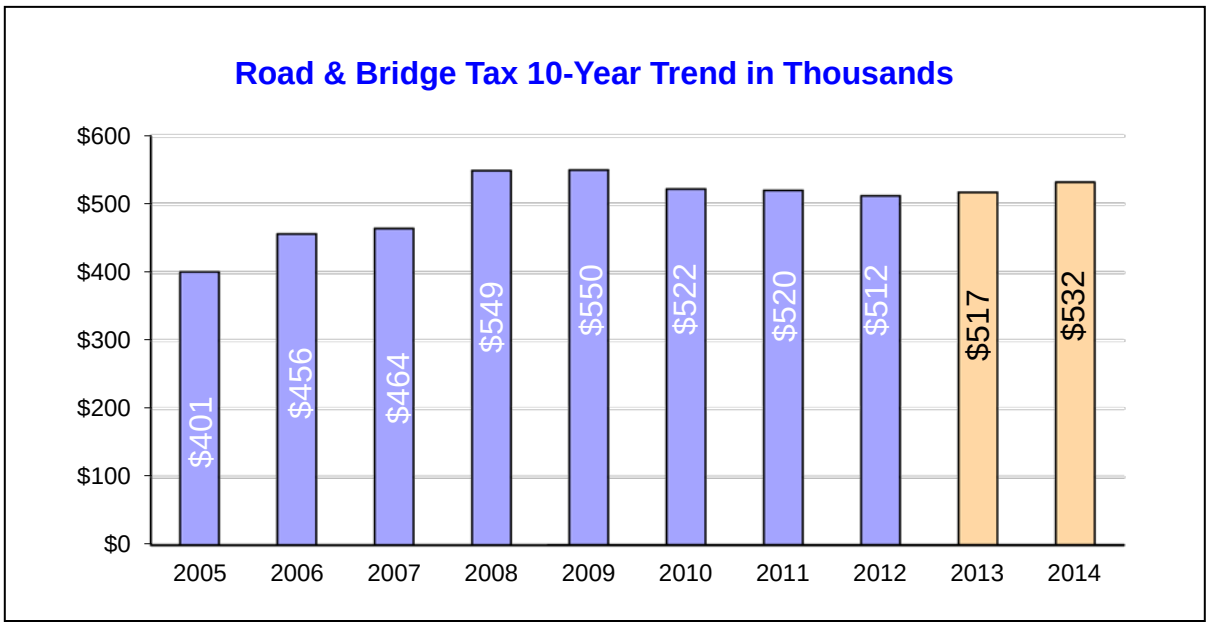
B. Road and Bridge Tax

The County's Road and Bridge Tax levy is $0.105 per $100 assessed valuation of both real and personal property within the City and is distributed to the City based on the City's assessed valuation. It is billed along with other property tax assessments in the fall of the year and is due December 31. The tax must be collected for construction, maintenance, or repair of roads and/or bridges within the City. St. Louis County collects and administers this tax, and disburses it to the City on or near the 15th of each month. The historical revenue trend for road and bridge tax is shown in the table to the right. Based on this 10-year trend information, the FY14 Road and Bridge Tax is expected to yield $532,495, net of collection fees and uncollectibles. (A portion of these revenues is captured by the OW TIF) . Part of this reduction is a result of the property tax rollback by St. Louis County. The Road and Bridge Tax revenue is credited to the General Fund. The graph below illustrates the Road and Bridge Tax Revenue Trend:

Year	Road & Bridge	% Change
2005	$401,107	3.30%
2006	$456,093	13.71%
2007	$463,277	1.58%
2008	$548,792	18.46%
2009	$550,354	18.46%
2010	$521,655	-5.2%
2011	$519,700	-.37%
2012	$511,567	-1.6%
2013 Estimated	$516,986	1.1%
2014 Budget	$532,495	3%



C. Cigarette Tax

The State of Missouri distributes a statewide cigarette tax to cities on a per capita basis. The City receives this revenue on about the 15th of each month. Revenue estimates indicate that cigarette smoking has leveled off in general in previous years of the trend, but tax revenue reflect a slight increase in the FY13 estimate. Per capita cigarette tax revenue is estimated at $2.61 in FY14. Based on the City of Webster Groves's adjusted 2010 census population of 22,995 residents, cigarette tax revenue is projected to be $60,000 in FY14. Cigarette tax revenues are credited to the General Fund.

D. Motor Vehicle Sales Tax

The State of Missouri levies a 3% motor vehicle sales tax on all new vehicles purchased in the state. Of this revenue 75% is retained by the State, 15% is given to Missouri counties, and the remaining 10% is distributed to cities on a per capita basis as indicated by the most recent decennial census.

Per capita motor vehicle sales tax revenue is estimated to be $6.36 in FY14. Based on the City of Webster Groves's adjusted 2010 census population of 22,995 residents, motor vehicle sales tax revenue is projected to be $146,170 in FY14. Motor vehicle sales tax is credited to the General Fund.

E. Motor Vehicle Fees

The State of Missouri levies motor vehicle fees for vehicle license plates. Portions of these motor vehicle fees are distributed to cities on a per capita basis, as indicated by the most recent decennial census**.** The disbursement is made on or about the 25th of each month.

Per capita motor vehicle fee revenue is estimated at $4.39 in FY14. Based on the City of Webster Groves's adjusted 2010 census population of 22,995 residents, motor vehicle fee revenue is projected to be $101,000 in FY14. Motor vehicle fees are credited to the General Fund.

Sales Taxes

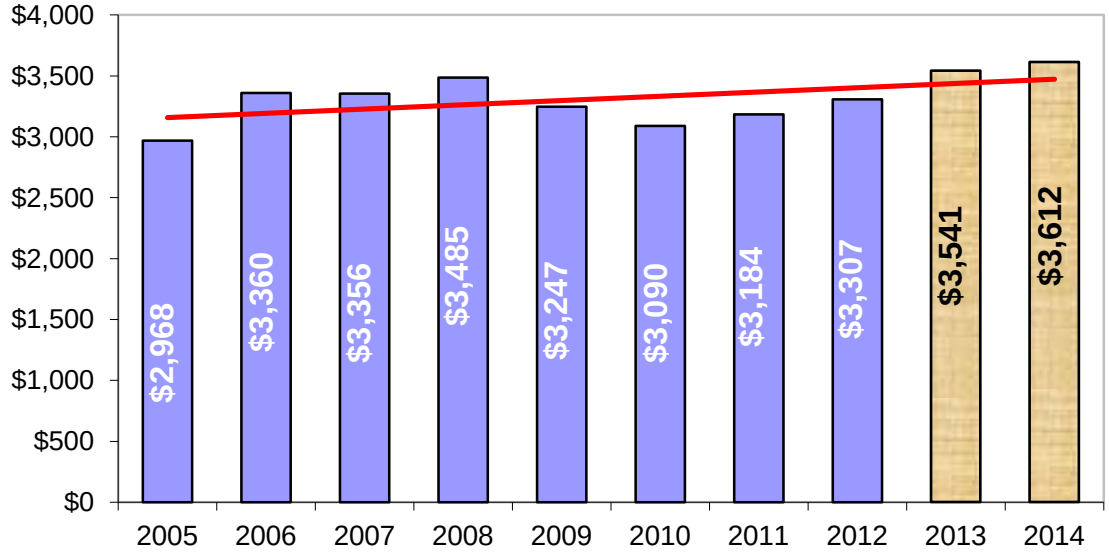
A. One Percent Sales Tax

There are two ways in which cities in St. Louis County receive sales tax distributions. One is through the point-of-sale method; the other is through a county-wide sales tax pool. Cities under the point-of-sale method receive actual taxes collected within their city. Cities in the pool receive a share based upon its population as a percentage of the pool population. Population figures are adjusted decennially based upon the latest census figures. Interim changes, aside from annexations, are not made. Sales tax distributions were adjusted based on the new census figures for 2010.

The City of Webster Groves receives a share of the county-wide 1% tax on retail sales through a pool comprised of unincorporated St. Louis County and many of the cities throughout St. Louis County. In addition, under legislation passed in 1994, pool cities receive a share of the sales tax generated in point-of-sale cities based on a county-wide redistribution formula.

Sales tax is collected by the State of Missouri, distributed to St. Louis County (who administers the sales tax redistribution formula) and wire-transferred to the City on the 10th of each month. The historical revenue trend for sales tax is shown below. Overall, growth has been steady over the most recent 10-year period, except for the dip in 2010.

One-Percent Sales Tax & Local Option 10-Year Trend (in Thousands)



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B. One Quarter Percent (1/4%) Local Option Sales Tax

In addition to the one percent local retail sales tax that is collected countywide, there are five local option sales taxes that some individual cities may levy. The 1993 revenue reform legislation allows cities to levy an additional one quarter percent (1/4%) tax. Twelve and one-half (12.5) percent of that additional money is shared with the members of the one cent pool. Beginning in April 2005, this tax at ¼ cent was collected on all retail sales that take place within the City of Webster Groves's corporate boundaries. Local option sales tax is collected on a point-of-sale basis with sharing stipulations as required by law. Businesses remit on a monthly or quarterly basis in the period following the actual transaction.

Local Option Sales Tax is a part of the budgeted figure for the one Percent Sales Tax depicted in the graph on the previous page. These sales tax revenues are credited to the General Fund.

Sales tax is the City's single largest revenue source for the General Fund. Historically, the One-Percent Sales Tax constituted approximately 27% of the City's total general revenue. In FY13, that figure is about 30% of total general revenue. The amount collected varies due to the fact that some businesses make quarterly contributions. Revenues for FY14 from the 1% sales tax and the ¼% local option tax are estimated at $3,612,060.

C. Fire Protection Tax

In November 2004, Webster Groves voters approved a measure which allows the City to levy an additional sales tax of one-quarter of one percent (0.25%) on all retail sales that take place within the City of Webster Groves's corporate boundaries. Under Section 321.242 RSMo, cities may levy a sales tax of up to ¼% used solely for the operation of the municipal fire department. The ¼ cent fire protection tax is not subject to the sharing formula through the RSMo 66.620 revenue reform plan. For FY14, this tax is expected to generate $457,870 of revenue which will be credited to the General Fund.

D. Parks & Stormwater Sales Tax

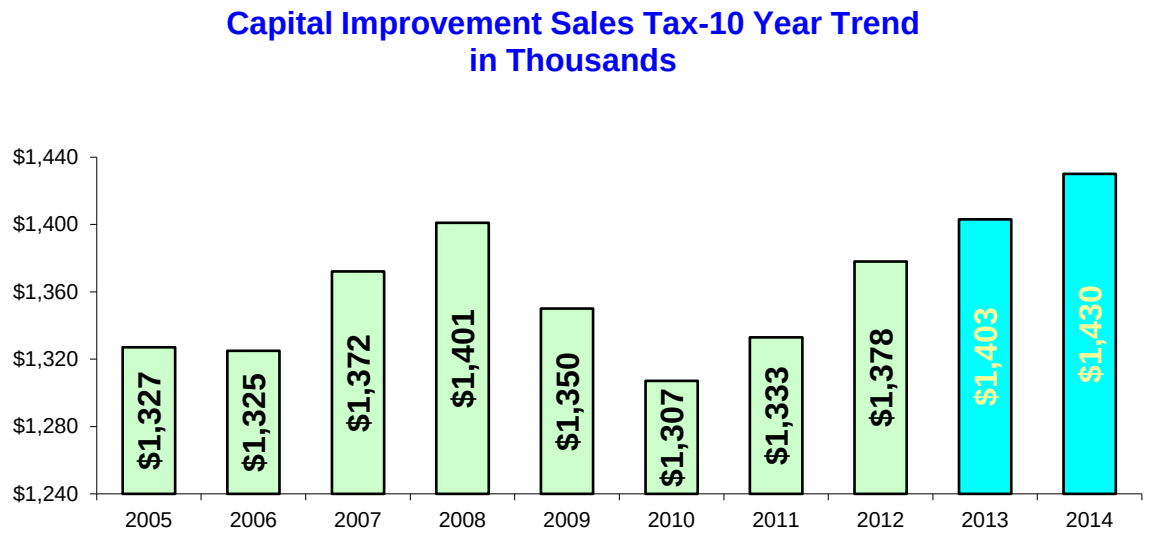
In April 1999, Webster Groves voters approved a measure which allows the City to levy an additional sales tax of one-half of one percent (0.5%) on all retail sales that take place within the City of Webster Groves's corporate boundaries. Under Missouri H.B. 88 in 1995, the enabling legislation for this tax, cities may levy a sales tax of up to ½% for park improvements, stormwater control purposes, or both. In adopting this legislation locally and placing the measure before the Webster Groves voters, the Webster Groves City Council chose to split the allocation so that 80% is used for park improvements and 20% is used for stormwater control purposes. Also consistent with H.B. 88, the ½ cent parks and stormwater control tax is not subject to the sharing formula through the RSMo 66.620 revenue reform plan.

Due to the uniqueness of the motor vehicle sales tax formula in St. Louis County, non-resident motor vehicle sales that occur in Webster Groves escape ½ cent sales taxation; the tax only applies to Webster Groves residents. As a result, the annual ½ cent sales tax figure is not calculated as simply one-half of gross sales. For FY14, this tax is expected to generate $714,445 of revenue for the Park Improvement Fund and $177,095 for the Storm Water Improvement Fund.

E. Capital Improvement Sales Tax

The City of Webster Groves receives a share of the ½% capital improvement sales tax on retail sales through a pool comprised of unincorporated St. Louis County and many of the cities throughout the County. As with most St. Louis County sales taxes, sharing stipulations were included in the law. Cities were given two options when receiving the money. Option I allows a city to retain 85% of the revenue collected within its borders and share 15% with those cities choosing Option II. Those selecting Option II would pool all of their receipts, added to 15% from the Option I cities, and receive revenue on a per capita basis from this pool. The City of Webster Groves selected Option II when this tax was approved by the voters in April 1996. Sales tax revenues are administered, collected, and distributed based on this formula by the State of Missouri. Businesses remit on a monthly or quarterly basis in the period following the actual transaction. Under Section 94-577 RSMo, funds generated from this tax are to be used solely for capital improvements.

The graph following illustrates the capital improvement sales tax revenue trend for the most recent 10-year period.



The City will budget a net sales tax figure of $1,430,325 for FY14. Capital improvement sales tax revenues are credited to the Capital Improvement Sales Tax Fund.

Licenses

A. Motor Vehicle License

The City of Webster Groves has contracted with St. Louis County for the collection of annual vehicle license fees. Every resident owner of a car or truck is charged $6.50 each, and $3.00 each for a motorcycle. This fee is billed on approximately October 1st (with the property tax bill) and is due by December 31st. FY 2014 budgeted revenue figures are slightly higher than budgeted 2013 revenues at $113,500, and are very close to the revenues received in the prior three years. Motor vehicle license fees are credited to the General Fund.

B. Merchant/Manufacturer's License

The City of Webster Groves charges local businesses a license fee to conduct business in Webster Groves. Every merchant, business, occupation and manufacturer in the City must pay a fee calculated as a percentage of annual gross receipts in order to obtain a business license. Business license fees are due to the City by April 30th of each year.

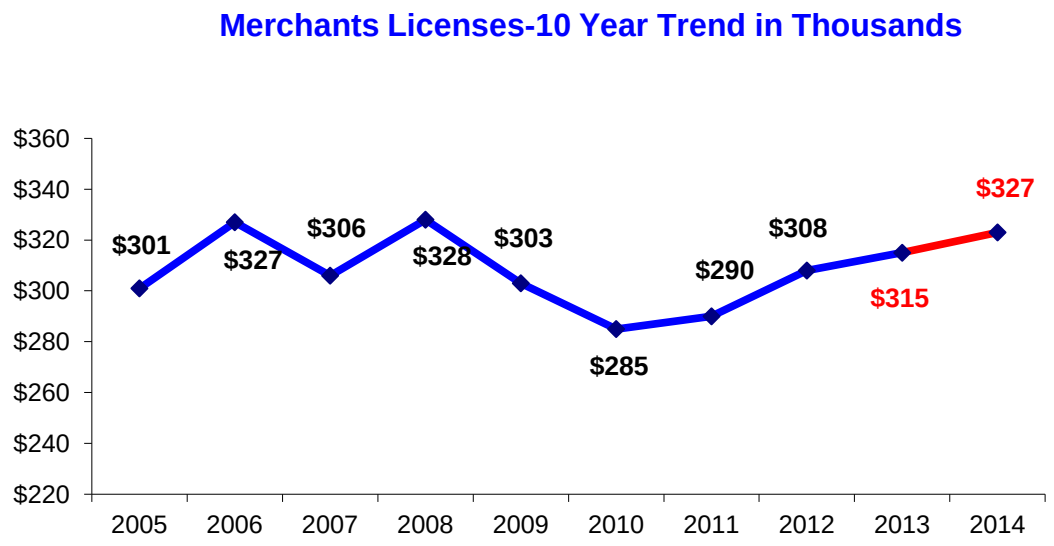
Year	Business License	Percent Change
2005	$300,973	-4.36%
2006	$326,885	7.93%
2007	$331,746	1.49%
2008	$327,952	-1.1%
2009	$302,879	-7.65%
2010	$285,122	-5.9%
2011	$290,072	1.7%
2012	$302,742	4.4%
2013 Est.	$314,630	3.9%
2014 Budget	$326,500	2.5%

The City of Webster Groves charges local businesses a license fee to conduct business in Webster Groves based on the following schedule taken from Chapter 40, Section 40-180 of the City of Webster Groves Code of Ordinances: There shall be levied on the "gross receipts" of all merchants, manufacturers, and service organizations as defined within the Code of Ordinances, a license tax, paid annually by said merchants, manufacturers, and service occupations on the basis of the following rating schedule: On each one thousand dollars ($1,000) of gross receipts, or fraction thereof, on the first two million dollars ($2,000,000), a $1 fee per thousand is applied. On each one thousand dollars ($1,000) of gross receipts, or fraction thereof, in excess of two million dollars ($2,000,000), but not in excess of five million dollars ($5,000,000), a $.75 fee per thousand is applied. On each one thousand

dollars ($1,000) of gross receipts, or fraction thereof, in excess of five million dollars ($5,000,000), but not in excess of ten million dollars ($10,000,000), a $.50 fee per thousand is applied. On each one thousand dollars ($1,000) of gross receipts, or fraction thereof, in excess of ten million dollars ($10,000,000), a $.25 fee per thousand is applied. However, the minimum fee shall be thirty-five dollars ($35.00).

For FY14, Business License Fees of $326,500 are expected, which is higher than estimated FY13 numbers due to a perceived increase in gross receipts being reported by business owners in the prior two fiscal years. Business License fee revenue is credited to the General Fund.

The graph below illustrates the merchant license revenue trend:



C. Liquor License

In order to sell alcoholic beverages in the City of Webster Groves, a liquor license must be granted by the City Council. Liquor License Fees range from $22.50 per year to $5,000 per year, depending on the type of liquor sold. Liquor licenses are renewed on July 1 of each year.

FY14 revenue predictions are in line with receipts from previous years. Therefore, Liquor License Fees is projected to remain nearly flat for FY14 and is budgeted at $14,000. This revenue is credited to the General Fund.

D. Telecommunications Leases

The City of Webster Groves currently has lease agreements for ten lease towers within the City with a number of telecommunications providers. These agreements have various payment terms and allocation increases. Additionally, the leases have various dates upon which they become due. Three lease agreements are up for renewal this year, and the City anticipates receiving revenues from the existing ten lease towers. However, a note for the future is that, due to significant consolidation of telecommunications companies within the most recent few years, the City will need to analyze the possibility that all of these leases will be renegotiated, as they come due in future years. Further, this trend should be expected to proceed in future years as telecommunications companies continue to merge and choose to only retain a lease arrangement for one tower in a specific location. (In some situations, telecommunications companies now own towers located in the same area previously owned by separate and distinct telecommunication service providers prior to the merger.) The City lost one landlord in the prior fiscal year with a lease agreement, while increases have occurred with lease extensions for the 2012 fiscal year. Therefore, the FY13 estimated figure is projected at $249,430 while the FY14 budgeted figure is $239,440.

Inspection Fees

A. Building Permits
Building permits are issued for all residential and commercial remodeling and for new construction. The plan review fee is a nonrefundable processing fee of twenty-five dollars ($25.00). The building permit fee is a base fee of twenty-five dollars ($25.00) plus an additional fee of five dollars ($5.00) for each one thousand dollars ($1,000.00) of the value or fraction thereof. Additional inspections also cost twenty-five dollars ($25.00) each.

Revenue for FY14 is projected to fall back from the prior 3 years, due to the completion of new construction at several large facilities. Therefore, $425,000 has been budgeted for Building Permit revenue in FY14. Building permit revenue is credited to the General Fund.

B. Excavation Permits
Excavation permits are issued any time that work is done in the City's right-of-way. A valid Certificate of Liability insurance for the company performing the excavation must be on file and list the City of Webster Groves as the Certificate Holder and the Additional Insured. A homeowner may also be issued an excavation permit if he/she is performing the work and has Homeowner's Insurance. The fee for each excavation permit is fifty dollars ($50.00). Therefore, $18,000 is budgeted for FY14. Excavation permit revenue is credited to the General Fund.

C. Occupancy Permits
Every residential housing unit requires a residential occupancy inspection prior to a change of occupancy or ownership, including new construction. The residential occupancy fee is $20 per inspection. Occupancy Permit Fee revenues are estimated at $18,000 for FY14. Occupancy permit fees are credited to the General Fund.

D. Mechanical, Electric, and Plumbing Permits
Only licensed contractors or homeowners that have passed a homeowners test and signed an affidavit are allowed to obtain electrical or plumbing permits. This stipulation is not required for mechanical permits. The cost for these permits is based on the schedule of fees in the City of Webster Groves Code of Ordinances. The minimum fee is $55.00, including one inspection. The City anticipates revenue to increase above prior year budget levels for FY14, budgeting $65,000 for this line item. Mechanical, electric, and plumbing license revenues are credited to the General Fund.

Utility Taxes

A. Gross Receipts Tax-Water
The City levies a 7% gross receipts tax on utilities doing business within the City of Webster Groves. Missouri-American Water Company (formerly St. Louis County Water) provides water to the City of Webster Groves. This tax is collected by the utility company and remitted to the City quarterly. Prior to February 2002, the City of Webster Groves owned and operated its own water facility for City residents.

The Missouri Public Service Commission approved a rate increase of about 20% in St. Louis County's water rates effective April 1, 2012. As a result, revenue is expected to surpass 2013 estimated amounts at $293,781, while exceeding 2012 actual revenues of $267,075. Water revenue is budgeted at $300,000 for FY14 and is credited to the General Fund.

B. Gross Receipts Tax-Gas
The City levies a 7% gross receipts tax on utilities doing business within the City of Webster Groves. Laclede Gas provides gas utility services to the City of Webster Groves. This tax is collected by the utility company and remitted to the City each subsequent month. This revenue is credited to the General Fund. About 60-70% of a customer's natural gas bill reflects the cost of natural gas from wholesale suppliers that is not subject to regulation by the Missouri Public Service Commission. Therefore, climate and market price of natural gas are the major components of this revenue source. Gas gross receipts are

budgeted at $775,000 for FY14 based on the City's experience, which is budgeted as a reduction from the 2012 budget but increased significantly from the FY13 estimate. The region experienced an extremely warm winter (to a record-breaking extent) which drove down natural gas usage. Based on the fact that this was a very uniquely warm winter, 2012 actuals are not reliable numbers for trend purposes and have been eliminated for calculations of FY13 revenue estimates.

C. Gross Receipts Tax-Telephone

The City currently levies a 7% gross receipts tax on utilities doing business within the City. Multiple telephone companies provide local service to the City of Webster Groves. This tax is collected by the utility company and remitted to the City each subsequent month.

The technological advances society has achieved in recent years, in conjunction with the significant role played by the communications industry, is fostering the growth of the information age. This has led to a dramatic increase in other communications services demanded by society, other than telephone. Gross receipts for land lines has decreased while the City had seen marked increases in the usage of cellular phone service. This group of issues was previously initially addressed by the legislature who enacted legislation that was determined unconstitutional. After years of litigation on the matter, agreements were made with the major telecommunications providers and municipalities are now receiving payments for usage of cellular phones under the same provisions as they had previously received for land lines. During the latter period of the litigation, some telecommunications companies began to pay taxes as "protested taxes". These revenues paid under protest were recorded in an escrow account in the liability section of the general fund's balance sheet. In addition, with the finalization of litigation with the major cellular phone providers, the City of Webster Groves received payments of back taxes by June 30th, 2008, and then recorded the previously recorded liability as a revenue. Therefore, telephone gross receipts spiked to $1,582,936 for FY08. It spiked again in 2010 to $1,496,762 with a landline settlement with AT&T of about $477,000. However, now some companies are either paying under protest or are not paying the fee based on the agreement settled in court, so revenues are down and on-going litigation will likely result. The FY14 revenue for this item is budgeted at $975,000. (Payments under protest are booked as a liability, not as a revenue as recommended by our attorneys.) Gross Receipts Tax for Telephone Services is credited to the General Fund.

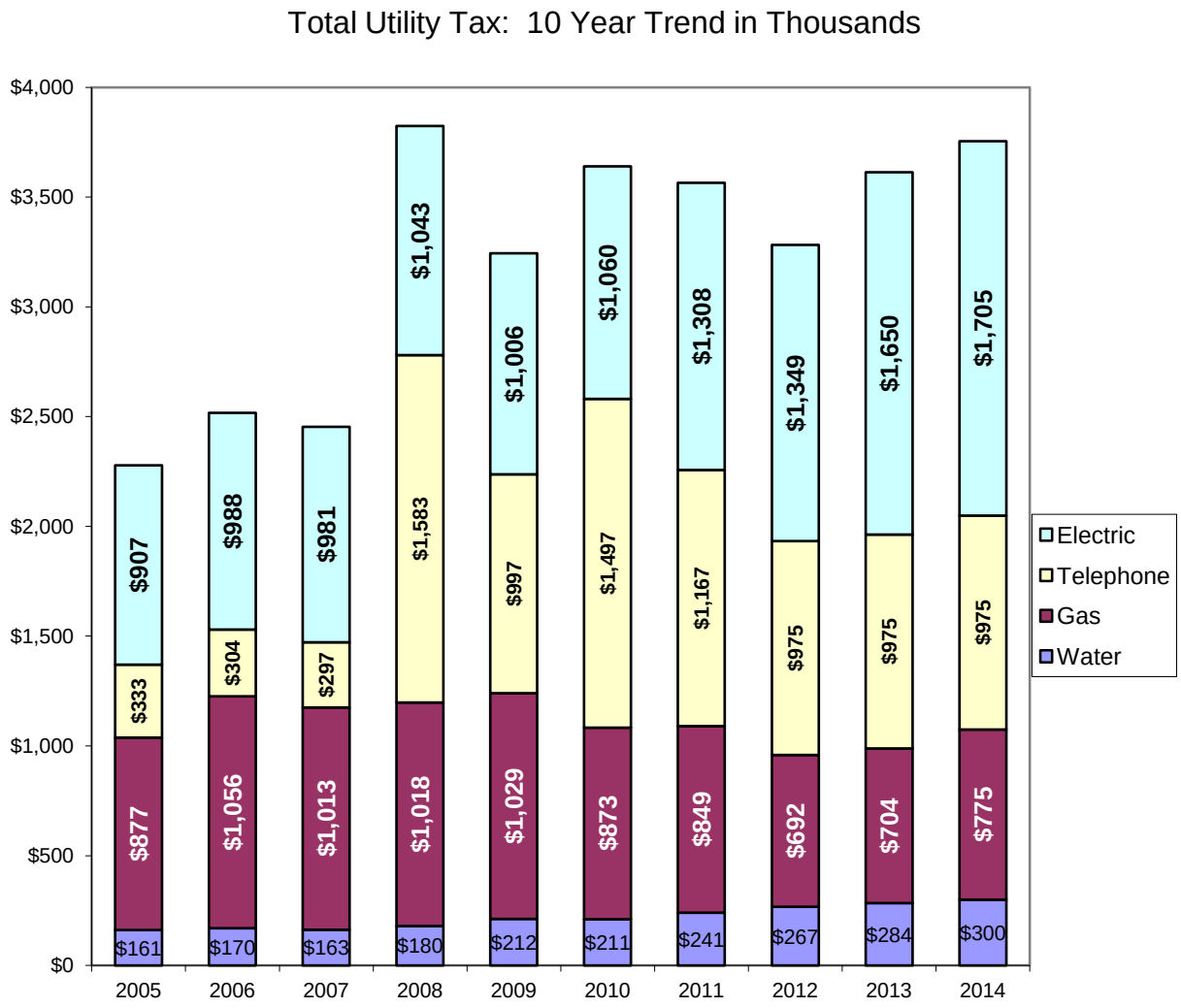
D. Gross Receipts Tax-Electric

The City levies a 7% gross receipts tax on utilities doing business within the City of Webster Groves. AmerenUE provides electric service to the City of Webster Groves. This tax is collected by the utility company and remitted to the City each subsequent month. This revenue is credited to the General Fund.

Utility taxes are susceptible to business activity, climatic conditions, changes in technology, and regulated rates. In January 2013, AmerenUE increased rates by 10.05% based on an approval from the Public Service Commission to increase its electricity rates. Electric gross receipts are expected to net $1,705,000 for FY13.

In total, utility gross receipts are depicted in the table below:

Year	Gross Receipts	Percent Change
2005	$2,277,248	0.03%
2006	$2,517,976	9.56%
2007	$2,455,225	-2.49%
2008	$3,824,661	55.78%
2009	$3,244,796	-16.16%
2010	$3,640,972	12.20%
2011	$3,564,738	-2.00%
2012	$3,282,390	7.9%
2013 Est.	$3,623,168	10.00%
2014 Budget	$3,755,000	3.60%



Fines

A. Municipal Court

The Municipal Court levies a variety of fines for violations of local traffic laws and other City Ordinances. All receipts are deposited in the General Fund. Municipal Court Fines are a product of the penal system. It is not the City's policy to maximize its government finances through the use of the judicial process; therefore Court Fines are not considered a targeted revenue source that the City strives to achieve. Revenue for FY14 is expected to slightly increase from FY13 estimates of $952,055. Court revenue is budgeted at $972,500 for FY14 and is credited to the General Fund.

Services

A. Cable Franchise Fees

A 5% franchise fee on the adjusted receipts of cable television providers is paid to the City on a quarterly basis. By law, cable television service is not considered a utility. However, the City requires franchise fees for broadband telecommunications providers. This revenue is dependent on cable television usage and rates. Cable franchise fees from Charter Communications and AT&T are budgeted at $305,000 for FY14 and are credited to the General Fund.

B. Ambulance Charge

The City of Webster Groves provides ambulatory services to residents of the City through the City's Fire Department. Billing and professional claims processing for this service is provided by a 3rd party agent, ProClaims Billing. Revenue for FY14 is expected to remain almost flat at $420,000 with FY13 estimates of $432,653. Ambulance charge reimbursements are credited to the General Fund.

Recreation Fees

A. Fitness Daily Admissions, Passes, and Programs

The City of Webster Groves's new Fitness Center, an addition to the Recreation Complex, opened in January of 2008. This 6,000 square foot fitness center provides a variety of fitness and wellness programs, including traditional offerings as well as cutting edge components. The City projects revenue from these three line items to reach $430,300 for FY14. Revenue from Fitness Daily Admissions, Passes, and Programs will be credited to the General Fund.

B. Day Camp

The City of Webster Groves offers a Day Camp program known as Camp Webegee that runs from June 3, 2013 through August 2, 2013. Fees per weekly session are $79 per resident and $87 per non-resident. The City projects revenue for this line item to reach $65,000 for FY14, which is almost revenue neutral from the FY13 estimate. Day Camp fees are credited to the General Fund.

C. Ice Arena Admissions, Rink Passes, and Program Fees

The Ice Arena charges daily admission fees to participating residents of $3 each per day and $4 to participating non-residents per day. The Ice Arena hosts a number of programs, including Ice Rink Rental, a Party Room, Special Events, Training Sessions and Hockey Camps. The City projects revenue for these three line items to reach $480,360 for FY14, which is a reduction from FY12 estimates. Part of this reduction is due to the closure of the Ice Arena from July 15th to August 19th for extensive maintenance. Ice Arena Admissions, Rink Passes and Program Fees are credited to the General Fund.

D. Recreation Program Fees & Facility Rental

The Recreation Department hosts a number of programs, including Special Events, Camps, Just for Youth, Just for Adults/Seniors, and Mid-County Munis. Most recreation programs are classified under this category except larger programs such as Camp Webegee and Community Days, which are split out as separate line items. The City projects revenue from both the Recreation Program Fees and Facility Rental to reach $279,000 for FY14, which is a slight increase from estimated FY13 of $273,435. Recreation Program Fees and Facility Rental are credited to the General Fund.

E. Aquatic Center Admissions

The Aquatic Complex is open to residents, guests of residents, and non-resident season-pass holders from Memorial Day weekend through Labor Day. Daily admissions fees range from $0-5 per resident, and $8 per non-resident. Aquatic season passes and guest season passes are also sold, with prices varying by age, family size, and residency. The City projects revenue for Aquatic Center Admissions to reach $328,000 for FY14, which is a decrease from FY12 actual figures of $338,751. Aquatic Center Admissions revenues are credited to the General Fund.

Other Income

A. Police Training Fees

A $2 fee per ticket is charged to those convicted of all City violations. This money is set-aside to help offset the cost of ongoing training for the Police Department. The FY14 revenue is projected to be $22,000. Police Training revenue is also a product of the penal system and it is not the City's policy to attempt to maximize its government finances through the use of the judicial process. Police Training revenues are credited to the General Fund.

B. Parking Permits

The City of Webster Groves issues parking permits for parking garages and surface parking spaces located within the City. Yellow permits, costing $400.00, are issued for the covered portion of the parking garage. Orange permits, costing $200.00, are issued for parking spaces in the Old Webster Business District. Blue permits, costing $200.00, are issued for parking spaces located at Bompart and W. Lockwood. Parking permits are valid from January 1st through December 31st of each year. The cost of the permit is pro-rated but refunds are not issued and permits are non-transferable. For FY14, the City projects to earn $38,000 in parking permit revenue, which is credited to the General Fund.

C. Interest Income

Interest income represents the interest earned from the daily investment of excess working capital. For FY14, interest income for the general fund is expected to add an additional $35,000 to the City's coffers in the General Fund. An additional $18,370 in interest income is projected for FY14 in the remaining appropriated funds of the City.

D. Other Jurisdictions

The Webster Groves School District provides funding for seventy-five percent (75%) of the salaries and benefits of two Webster Groves Police officers who serve the district as School Liaison Officers. The estimated revenues for this reimbursement for FY14 are budgeted at $112,275 and is credited to the General Fund.

Other Revenues

A. Sewer Lateral Fee

In November 2000, in compliance with Section 249.422 RSMo., Webster Groves voters approved a Sewer Lateral Repair Program. This program allows the City to repair residential sewer lateral breaks, which often transgress public infrastructure (ie. streets and sidewalks), escalating the ultimate cost to the resident. This program will now allow the City to make such repairs at great convenience (of both time and money) to the homeowner. By State law, the City may assess a fee of up to $28 per year for residential units with six (6) dwelling units or less. The annual fee is established by the City Council. If the City Council wishes to change the amount of the fee, or abolish it, that must be done prior to September 1 of that year, otherwise no action is required.

St. Louis County serves as collecting agent, and the fee is paid concurrent with the individual tax bill, due by December 31 of each year. In FY14 the City projects $227,000 in Sewer Lateral Fee revenue, which is credited to the Sewer Lateral Fund.

B. Grants

Grants represent intergovernmental funds from the Federal, State, or Local government or affiliation of the government, awarded to the City for specific purposes. The City of Webster Groves has successfully received significant funds in the past to assist in efforts to renovate and update City facilities, parks, and to complete general infrastructure projects. For FY14, the City expects to receive $354,000 in grant revenues, credited to the Grant Fund. These grants include a municipal park grant and a Police grant.

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Full-Time Personnel Summary		2012 Authorized	2013 Authorized	2014 Authorized
Fund/Department/Program	**Position Title**			
General Fund				
General Government				
City Manager	City Manager	1.00	1.00	1.00
City Manager Total		**1.00**	**1.00**	**1.00**
City Clerk	City Clerk	1.00	1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00
City Clerk Total		**2.00**	**2.00**	**2.00**
Human Resources	Human Resources Coordinator	1.00	1.00	1.00
Human Resources Total		**1.00**	**1.00**	**1.00**
Municipal Court	Court Clerk	2.00	2.00	2.00
Municipal Court Total		**2.00**	**2.00**	**2.00**
Finance	Director of Finance & Admin.	1.00	1.00	1.00
	Finance Manager	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00
	Accounting/Purchasing Coordinator	1.00	1.00	1.00
Finance Total		**4.00**	**4.00**	**4.00**
Customer Service	Customer Service Supervisor	1.00	1.00	1.00
	Customer Service Representative	2.00	2.00	2.00
Customer Service Total		**3.00**	**3.00**	**3.00**
Information Technology	Information Technology Manager	1.00	1.00	1.00
	IT Technician/GIS Coordinator	0.50	0.50	0.50
Information Technology Total		**1.50**	**1.50**	**1.50**
Police	Police Chief	1.00	1.00	1.00
	Police Captain	2.00	2.00	2.00
	Lieutenant	3.00	3.00	3.00
	Sergeant	6.00	6.00	6.00
	Patrol Officer	34.00	35.00	35.00

Full-Time Personnel Summary		2012 Authorized	2013 Authorized	2014 Authorized
Fund/Department/Program	**Position Title**			
Police	Administrative Assistant	1.00	1.00	1.00
	Administrative Clerk / Secretary	1.00	1.00	1.00
Police Total		**48.00**	**49.00**	**49.00**
Fire	Fire Chief	1.00	1.00	1.00
	Asst Chief / Fire Marshall	1.00	1.00	1.00
	Battalion Chief	3.00	3.00	3.00
	Fire Captain	6.00	6.00	6.00
	Firefighter / Paramedic	25.00	26.00	26.00
	Firefighter	2.00	1.00	1.00
	Administrative Assistant	1.00	1.00	1.00
Fire Total		**39.00**	**39.00**	**39.00**
Admin/Engineering	Public Works Director	0.60	0.60	0.60
	Public Works Asst. Director	0.25	0.25	0.25
	Engineering Inspector	0.25	0.25	0.25
	Administrative Coordinator	0.85	0.85	0.85
	Custodian	0.00	0.00	1.00
Admin/Engineering Total		**1.95**	**1.95**	**2.95**
Street Maintenance	Street Superintendent	1.00	1.00	1.00
	Asst Street Superintendent	0.00	1.00	1.00
	Building Maintenance Mechanic	1.00	1.00	1.00
	Sr Maint Worker / Equip Operator	2.00	2.00	2.00
	Maintenance Worker II	4.00	4.00	4.00
	Maintenance Worker I	7.00	7.00	7.00
Street Maintenance Total		**15.00**	**16.00**	**16.00**
Garage	Equipment Mechanic II	1.00	0.00	0.00
	Fleet Maintenance Supervisor	0.00	1.00	1.00
	Equipment Mechanic I	2.00	1.00	1.00
Garage Total		**3.00**	**2.00**	**2.00**
Parks	Parks Manager	0.25	0.25	0.25

Full-Time Personnel Summary		2012 Authorized	2013 Authorized	2014 Authorized
Fund/Department/Program	**Position Title**			
Parks	Grounds Supervisor	1.00	1.00	1.00
	Building Maintenance Mechanic II	0.50	0.50	0.50
	Park Worker II	2.00	2.00	2.00
	Park Worker I	1.00	1.00	1.00
Parks Total		**4.75**	**4.75**	**4.75**
Recreation	Parks & Recreation Director	0.75	0.75	0.75
	Recreation Manager	0.75	0.75	0.75
	Recreation Supervisor	1.00	1.00	1.00
	Building Maintenance Mechanic	0.50	0.50	0.50
	Maintenance Worker I	1.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	1.00
Recreation Total		**5.00**	**5.00**	**5.00**
Aquatic Center	Recreation Facilities Manager	0.25	0.25	0.25
	Recreation Manager	0.25	0.25	0.25
Aquatic Center Total		**0.50**	**0.50**	**0.50**
Ice Arena	Recreation Facilities Manager	0.75	0.75	0.75
	Asst. Ice Rink Manager	1.00	1.00	1.00
	Maintenance Worker I	1.00	1.00	1.00
Ice Arena Total		**2.75**	**2.75**	**2.75**
Fitness	Fitness Supervisor	1.00	1.00	1.00
	Maintenance Worker I	1.00	1.00	1.00
Fitness Total		**2.00**	**2.00**	**2.00**
Planning	Planning & Development Director	1.00	1.00	1.00
	Senior Planner	1.00	1.00	1.00
Planning Total		**2.00**	**2.00**	**2.00**
Code Enforcement	Building Commissioner	1.00	1.00	1.00
	Building Inspector	1.00	1.00	1.00
	Plan Reviewer	1.00	1.00	1.00

Full-Time Personnel Summary		2012 Authorized	2013 Authorized	2014 Authorized
Fund/Department/Program	**Position Title**			
Code Enforcement	Code Enforcement Officer	2.00	2.00	2.00
	Administrative Assistant	1.00	1.00	1.00
	Permit Technician	1.00	1.00	1.00
Code Enforcement Total		**7.00**	**7.00**	**7.00**
General Fund Total		**145.45**	**146.45**	**147.45**
Street Improvement Tax Fund				
Public Works				
Street Improvement	Public Works Director	0.20	0.20	0.20
	Public Works Asst. Director	0.75	0.75	0.75
	Civil Engineer	0.90	0.90	0.90
	IT Technician/GIS Coordinator	0.50	0.50	0.50
	Engineering Inspector	0.25	0.25	0.25
Street Improvement Total		**2.60**	**2.60**	**2.60**
Street Bond Issue	Construction Project Manager	1.00	1.00	0.00
Street Bond Issue Total		**1.00**	**1.00**	**0.00**
Street Improvement Tax Fund Total		**3.60**	**3.60**	**2.60**
Sewer Lateral Fund				
Public Works				
Sanitary Sewer Lateral Repair	Public Works Director	0.10	0.10	0.10
	Engineering Inspector	0.40	0.40	0.40
	Administrative Coordinator	0.15	0.15	0.15
Sanitary Sewer Lateral Repair Total		**0.65**	**0.65**	**0.65**
Sewer Lateral Fund Total		**0.65**	**0.65**	**0.65**
Storm Water Improvement Tax Fund				
Public Works				
Storm Water Improvement	Public Works Director	0.10	0.10	0.10
	Civil Engineer	0.10	0.10	0.10
	Engineering Inspector	0.10	0.10	0.10

Full-Time Personnel Summary		2012 Authorized	2013 Authorized	2014 Authorized
Fund/Department/Program	**Position Title**			
Storm Water Improvement Total		**0.30**	**0.30**	**0.30**
Storm Water Improvement Tax Fund Total		**0.30**	**0.30**	**0.30**
Park Improvement Tax Fund				
Parks and Recreation				
Park Improvement	Parks & Recreation Director	0.25	0.25	0.25
	Parks Manager	0.75	0.75	0.75
	Horticulture Supervisor	1.00	1.00	1.00
	Park Worker II	1.00	1.00	1.00
	Park Worker I	1.00	1.00	1.00
Park Improvement Total		**4.00**	**4.00**	**4.00**
Park Improvement Tax Fund Total		**4.00**	**4.00**	**4.00**
All Personnel Total		**154.00**	**155.00**	**155.00**

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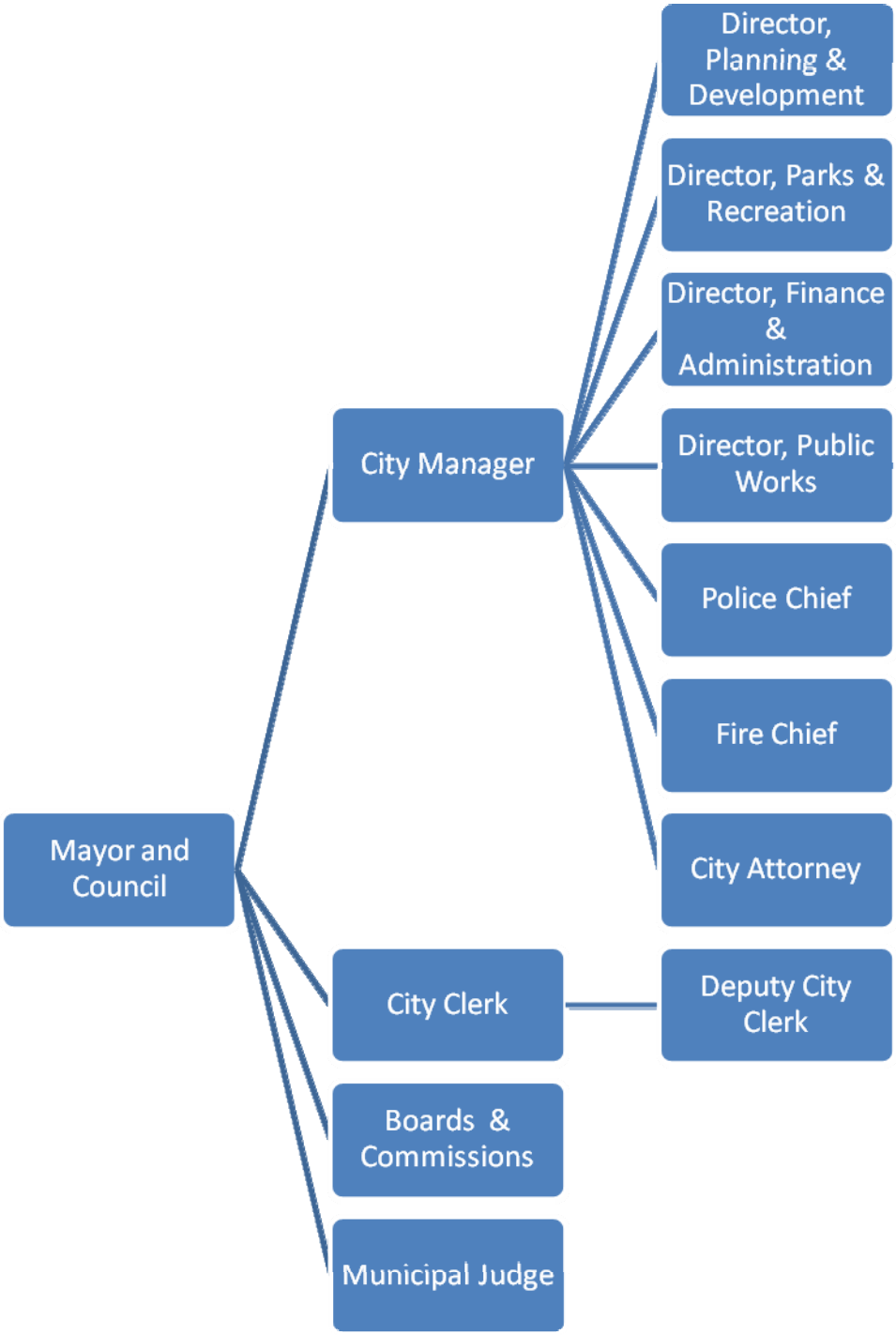
Executive & Legislative Departments



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EXECUTIVE AND LEGISLATIVE

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
Ordinances Passed	39	38
Resolutions Passed	51	51
Additions to Document center on Website	231	143
City Website Visits	211,071	211,567

Fund	Program
General	**City Council**
Department	Account Number
General Government	**01 - 01. 01**

Program Description

The Mayor and six Councilmembers are elected at large and serve four-year terms. The duties and responsibilities of the Mayor and Council are outlined in the City Charter. This program contains the activities and related costs of the Mayor and the City Council.

Budget Highlights

Funds are budgeted in FY 2014 for one Municipal election and a reserve for contingency.

Fund	Program
General	**City Council**
Department	Account Number
General Government	**01 - 01 . 01**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	2,239	4,678	4,693	4,693	4,694
700 Materials and Supplies	5,694	5,847	4,700	4,700	6,350
800 Contractural Services	38,235	25,991	25,400	23,750	37,400
900 Capital	0	0	0	0	0
950 Other	625	0	0	0	23,362
Totals	**46,793**	**36,516**	**34,793**	**33,143**	**71,806**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Part Time Personnel			
Mayor	1.00	1.00	1.00
Council Members	6.00	6.00	6.00
Part Time Personnel Total	**7.00**	**7.00**	**7.00**

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Fund	Program
General	**City Council**
Department	Account Number
General Government	**01 - 01 . 01**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
602	Part-Time	2,075	4,335	4,350	4,350	4,350
609	Workers Compensation	5	11	10	10	11
696	F.I.C.A.	159	332	333	333	333
	Total	**2,239**	**4,678**	**4,693**	**4,693**	**4,694**

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Fund	Program
General	**City Council**
Department	Account Number
General Government	**01 - 01 . 01**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	1,016	715	900	900	900
702	Office Supplies	3,511	3,172	3,000	3,000	3,500
718	Special Events	1,167	1,960	800	800	1,950
	Total	**5,694**	**5,847**	**4,700**	**4,700**	**6,350**

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Fund	Program
General	**City Council**
Department	Account Number
General Government	**01 - 01 . 01**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	5,063	0	3,250	3,250	3,250
812	Meetings & Conf	7,137	7,251	8,000	8,000	8,000
820	Elections	11,794	5,807	0	0	12,000
822	Memberships	8,857	9,132	9,250	9,000	9,250
829	Printing	53	0	200	0	200
830	Advertising	5,088	3,801	4,500	3,400	4,500
841	Publications	243	0	200	100	200
	Total	**38,235**	**25,991**	**25,400**	**23,750**	**37,400**

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Fund	Program
General	**City Council**
Department	Account Number
General Government	**01 - 01 . 01**

Other						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
951	Reserve for Contingency	625	0	0	0	23,362
	Total	**625**	**0**	**0**	**0**	**23,362**

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Fund	Program
General	**Boards and Commissions**
Department	Account Number
General Government	**01 - 01 . 08**

Program Description

The City Council has many Boards and Commissions with various duties. Support costs for these groups are funded through this program, including preparation of meeting minutes and advertising for vacant positions.

Budget Highlights

Funds are budget in FY 2014 for sustainability commission projects, the opening of the Sculpture Park, for the purchase of public art and an increased amount for public relations.

Fund	Program
General	**Boards and Commissions**
Department	Account Number
General Government	**01 - 01 . 08**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	5,372	4,848	7,250	7,150	8,150
800 Contractural Services	13,743	17,400	38,825	37,125	36,900
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**19,115**	**22,248**	**46,075**	**44,275**	**45,050**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**Boards and Commissions**
Department	Account Number
General Government	**01 - 01 . 08**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	93	20	150	150	150
718	Special Events	5,279	4,828	7,100	7,000	8,000
	Total	**5,372**	**4,848**	**7,250**	**7,150**	**8,150**

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Fund	Program
General	**Boards and Commissions**
Department	Account Number
General Government	**01 - 01 . 08**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	12,596	15,099	36,425	35,225	34,300
812	Meetings & Conf	0	0	300	0	300
829	Printing	0	0	100	100	300
830	Advertising	1,147	2,301	2,000	1,800	2,000
	Total	**13,743**	**17,400**	**38,825**	**37,125**	**36,900**

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Fund	Program
General	**City Manager**
Department	Account Number
General Government	**01 – 01 . 02**

Program Description

The City Manager provides professional leadership for the administration and execution of policies formulated by the City Council and is responsible for the day-to-day operations of the City Departments. He is responsible for developing and recommending options and solutions to issues for consideration by the City Council; implementing projects approved by the Council; and, plans, develops and monitors progress to meet current as well as future fiscal and operational needs of the City.

Budget Highlights

Fund	Program
General	**City Manager**
Department	Account Number
General Government	**01 - 01 . 02**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	187,983	194,273	195,995	197,705	205,760
700 Materials and Supplies	77	328	980	360	2,280
800 Contractural Services	23,098	26,190	40,540	33,192	27,575
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**211,158**	**220,791**	**237,515**	**231,257**	**235,615**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
City Manager	1.00	1.00	1.00
Full Time Personnel Total	**1.00**	**1.00**	**1.00**

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Fund	Program
General	**City Manager**
Department	Account Number
General Government	**01 - 01 . 02**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	147,333	150,666	153,505	155,050	161,500
609	Workers Compensation	369	388	430	430	365
640	Deferred Compensation	11,691	12,454	12,280	12,400	12,920
656	Essex vision	282	301	310	300	310
691	Dental	1,598	1,790	1,775	1,817	1,885
693	Group Life	1,145	1,145	1,145	1,145	1,145
696	F.I.C.A.	8,942	9,008	8,900	9,068	9,400
697	Hospital & Medical	15,888	17,756	16,855	16,760	17,460
698	L-T Disability	735	765	795	735	775
	Total	**187,983**	**194,273**	**195,995**	**197,705**	**205,760**

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Fund	Program
General	**City Manager**
Department	Account Number
General Government	**01 - 01 . 02**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	0	0	400	0	400
702	Office Supplies	77	328	380	360	460
703	Gasoline & Oil	0	0	0	0	1,220
730	Operational Equip	0	0	200	0	200
	Total	**77**	**328**	**980**	**360**	**2,280**

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Fund	Program
General	**City Manager**
Department	Account Number
General Government	**01 - 01 . 02**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	4,787	8,184	19,765	13,765	6,500
812	Meetings & Conf	865	503	1,425	925	1,725
822	Memberships	2,262	2,193	2,700	2,700	2,700
826	Communications	904	892	950	950	950
832	Vehicle Maintenance	172	352	400	250	400
841	Publications	160	218	300	250	300
849	Public Reporting	13,948	13,848	15,000	14,352	15,000
	Total	**23,098**	**26,190**	**40,540**	**33,192**	**27,575**

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Fund	Program
General	**Legal Services**
Department	Account Number
General Government	**01 - 01 . 07**

Program Description

Legal services for the City are provided through this program. The City Attorney provides legal counsel to the City Council, the City Manager, Department Managers and Boards and Commissions. The City Attorney also drafts ordinances and administrative regulations.

Budget Highlights

Fund	Program
General	**Legal Services**
Department	Account Number
General Government	**01 - 01 . 07**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	166,126	172,635	172,700	172,700	180,700
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**166,126**	**172,635**	**172,700**	**172,700**	**180,700**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**Legal Services**
Department	Account Number
General Government	**01 - 01 . 07**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	165,501	172,635	172,000	172,000	180,000
822	Memberships	625	0	700	700	700
	Total	**166,126**	**172,635**	**172,700**	**172,700**	**180,700**

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Fund	Program
General	**City Clerk**
Department	Account Number
General Government	**01 - 01 . 10**

Program Description

The City Clerk's Office is responsible for official City records, ordinances and resolutions, official notices and advertisements, the official City Seal, preparation of meeting minutes and certification of official documents. This program contains the activities and related costs of the City Clerk's office, including maintenance of all records of the City and support of the City Council.

Budget Highlights

Fund	Program
General	**City Clerk**
Department	Account Number
General Government	**01 - 01 . 10**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	135,679	141,264	143,840	145,209	151,465
700 Materials and Supplies	1,019	1,969	1,820	1,500	1,800
800 Contractural Services	985	363	485	285	485
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**137,683**	**143,596**	**146,145**	**146,994**	**153,750**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Full Time Personnel Total	**2.00**	**2.00**	**2.00**

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Fund	Program
General	**City Clerk**
Department: **General Government**	Account Number: **01 - 01 . 10**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	116,185	119,011	122,135	122,914	128,345
609	Workers Compensation	290	308	410	345	295
695	Overtime	0	1,305	950	1,500	1,500
696	F.I.C.A.	8,782	9,077	9,345	9,450	9,820
697	Hospital & Medical	10,422	11,563	11,000	11,000	11,505
	Total	**135,679**	**141,264**	**143,840**	**145,209**	**151,465**

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Fund	Program
General	**City Clerk**
Department	Account Number
General Government	**01 - 01 . 10**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	0	107	200	0	200
702	Office Supplies	1,019	1,862	1,620	1,500	1,600
	Total	**1,019**	**1,969**	**1,820**	**1,500**	**1,800**

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Fund	Program
General	**City Clerk**
Department	Account Number
General Government	**01 - 01 . 10**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
812	Meetings & Conf	0	0	200	0	200
822	Memberships	85	225	285	285	285
848	Training & Education	900	138	0	0	0
	Total	**985**	**363**	**485**	**285**	**485**

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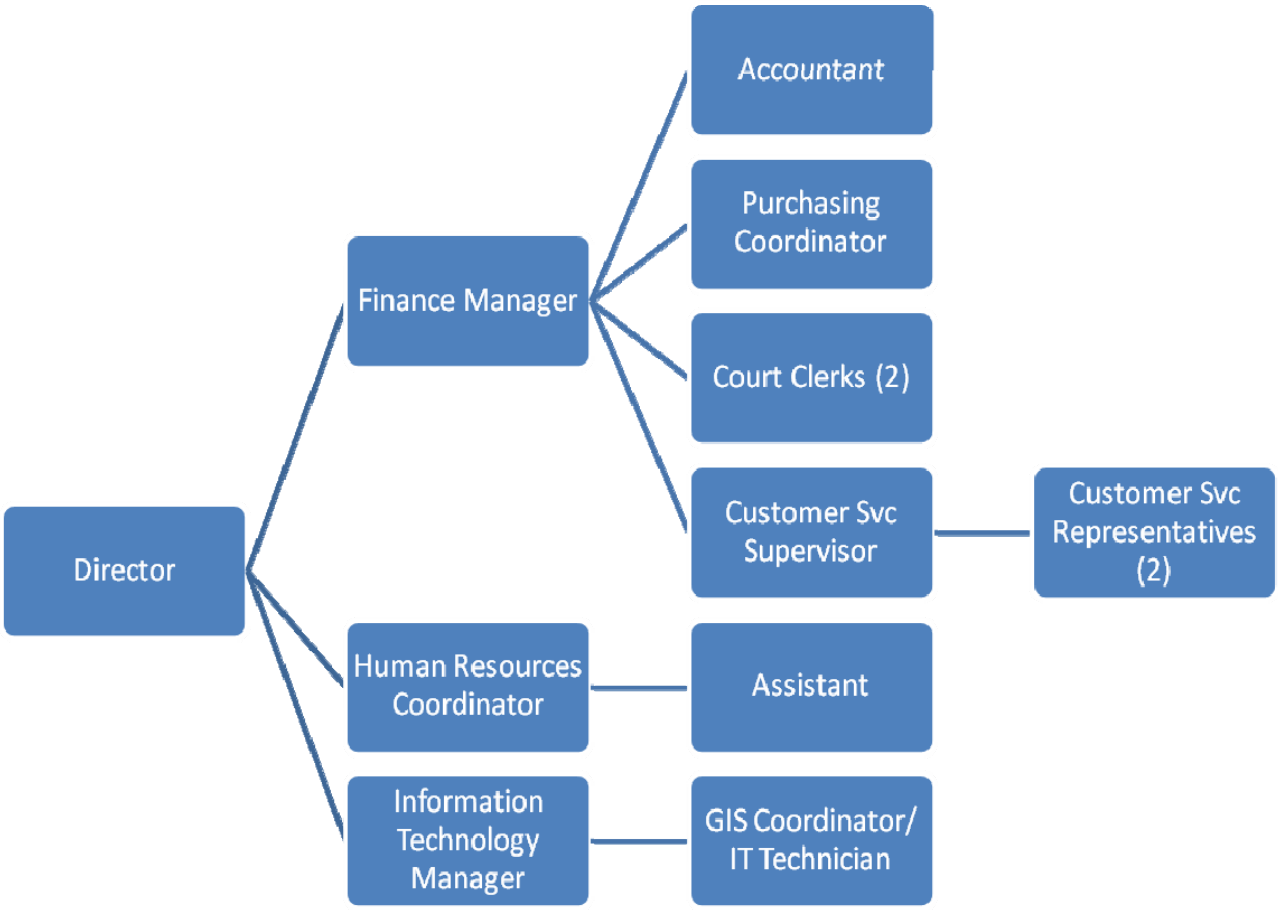
Department of Finance & Administration



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FINANCE AND ADMINISTRATION

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
New Hires - Full Time	12	9
Court Cases Processed	8,314	9,100
Accounts Payable Checks	3,848	3,941
Written Purchase Orders	243	200
Employee Direct Deposits	10,611	10,894
Permits Issued	3,951	4,316
Licenses Issued	1,334	1,414
Parking Tickets Processed	3,342	2,655
Gift Certificates Sold	654	977
E-mail Messages Sent & Received	1,197,654	2,081,203
Spam Messages Stopped	1,172,079	388,101
Viruses Stopped	380	699

Fund	Program
General	**Human Resources**
Department	Account Number
General Government	**01 – 01. 03**

Program Description

This program encompasses the Human Resource activities of the City, including the recruitment and selection process, maintenance and distribution of the personnel policy manuals, and costs to administer the drug testing program. Also included in this program are the City's contribution to the Non-Uniform pension plan, funding for the employee assistance program, employee recognition awards, tuition and city-wide employee training.

Budget Highlights

Fund	Program
General	**Human Resources**
Department	Account Number
General Government	**01 - 01 . 03**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	273,218	235,936	273,783	276,112	340,375
700 Materials and Supplies	6,964	6,129	7,200	7,807	7,200
800 Contractural Services	25,070	43,156	31,565	30,092	31,610
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**305,252**	**285,221**	**312,548**	**314,011**	**379,185**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Human Resources Coordinator	1.00	1.00	1.00
Full Time Personnel Total	**1.00**	**1.00**	**1.00**
Part Time Personnel			
Human Resources Assistant	0.50	0.50	0.50
Part Time Personnel Total	**0.50**	**0.50**	**0.50**

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Fund	Program
General	**Human Resources**
Department: **General Government**	Account Number: **01 - 01 . 03**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	51,895	52,267	52,930	52,927	54,662
602	Part-Time	15,074	15,507	17,145	17,145	17,705
609	Workers Compensation	164	172	203	195	167
642	Pension	180,254	141,834	177,980	178,000	239,510
645	Misc Benefits & Awards	13,660	13,105	12,300	14,600	14,600
696	F.I.C.A.	4,693	4,754	5,360	5,360	5,536
697	Hospital & Medical	7,478	8,297	7,865	7,885	8,195
	Total	**273,218**	**235,936**	**273,783**	**276,112**	**340,375**

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Fund	Program
General	**Human Resources**
Department	Account Number
General Government	**01 - 01 . 03**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	35	43	100	100	100
702	Office Supplies	1,607	1,453	1,900	1,900	1,800
718	Special Events	5,322	4,633	5,200	5,807	5,300
	Total	**6,964**	**6,129**	**7,200**	**7,807**	**7,200**

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Fund	Program
General	**Human Resources**
Department	Account Number
General Government	**01 - 01 . 03**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	2,338	13,688	2,940	2,640	2,740
812	Meetings & Conf	1,050	326	600	1,170	1,170
821	Maintenance Contracts	7,560	8,240	8,675	8,982	9,400
822	Memberships	360	405	400	400	400
829	Printing	53	0	200	150	150
830	Advertising	4,141	6,389	5,000	5,000	5,000
840	Medical Examinations	3,732	6,093	3,950	3,950	3,950
841	Publications	831	2,785	1,800	1,800	1,800
848	Training & Education	5,005	5,230	8,000	6,000	7,000
	Total	**25,070**	**43,156**	**31,565**	**30,092**	**31,610**

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Fund	Program
General	**Municipal Court**
Department	Account Number
General Government	**01 - 01 . 04**

Program Description

The Court is the judicial branch of City government. The judge is appointed by the City Council and serves part-time. The City Prosecutor handles all cases for which an attorney has filed an entry to represent a client and gives recommendations to Court Clerks to process. The Court Clerks enter all tickets and ordinance/criminal violations into REJIS software system. They prepare court dockets and attend twice monthly court sessions. They post disposition of cases, post daily cash receipts, issue Failure to Appear and suspension/warning letters, issue warrants, keep track of bond monies and maintain court files.

Budget Highlights

Fund	Program
General	**Municipal Court**
Department	Account Number
General Government	**01 - 01 . 04**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	134,969	138,436	141,985	141,592	146,108
700 Materials and Supplies	1,516	2,156	2,200	2,200	2,200
800 Contractural Services	59,805	56,451	60,315	58,289	59,939
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**196,290**	**197,043**	**204,500**	**202,081**	**208,247**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Court Clerk	2.00	2.00	2.00
Full Time Personnel Total	**2.00**	**2.00**	**2.00**
Part Time Personnel			
Municipal Judge	1.00	1.00	1.00
Part Time Personnel Total	**1.00**	**1.00**	**1.00**

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Fund	Program
General	**Municipal Court**
Department: **General Government**	Account Number: **01 - 01 . 04**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	97,085	98,797	102,230	101,887	105,360
602	Part-Time	14,596	15,310	15,040	15,040	15,340
609	Workers Compensation	272	284	360	340	288
695	Overtime	3,922	3,592	4,000	4,000	4,000
696	F.I.C.A.	8,672	8,890	9,355	9,325	9,615
697	Hospital & Medical	10,422	11,563	11,000	11,000	11,505
	Total	**134,969**	**138,436**	**141,985**	**141,592**	**146,108**

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Fund	Program
General	**Municipal Court**
Department	Account Number
General Government	**01 - 01 . 04**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	0	65	100	100	100
702	Office Supplies	1,516	2,091	2,000	2,000	2,000
730	Operational Equip	0	0	100	100	100
	Total	**1,516**	**2,156**	**2,200**	**2,200**	**2,200**

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Fund	Program
General	**Municipal Court**
Department	Account Number
General Government	**01 - 01 . 04**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	39,300	36,000	38,000	38,000	38,000
810	Disposal Services	0	368	0	0	400
812	Meetings & Conf	1,825	1,988	2,550	2,550	2,600
821	Maintenance Contracts	10,608	10,919	11,850	11,500	11,800
822	Memberships	100	180	280	280	280
826	Communications	6,273	4,432	5,235	3,959	3,959
829	Printing	1,699	2,530	2,400	2,000	2,900
848	Training & Education	0	34	0	0	0
	Total	**59,805**	**56,451**	**60,315**	**58,289**	**59,939**

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Fund	Program
General	**Finance**
Department	Account Number
General Government	**01 - 01 . 05**

Program Description

The Finance Department is responsible for all financial and accounting functions of the City, as well as for budget preparation. The department works with the outside audit firm to prepare the Comprehensive Annual Financial Report, making sure that internal controls are in place to assure that financial statements are accurate and that City procedures are followed. The department is responsible for the issuance of payroll and corresponding payment of taxes, medical deductions, flex plan, garnishments, and pension, as well as processing the annual W-2 forms to employees. All cash disbursements are made from this department and 1099 forms are issued to vendors. The department is responsible for cash management and investment, debt administration, competitive bid processing, purchasing, office machine maintenance, fixed asset administration and establishing internal controls. All activities are conducted in compliance with generally accepted accounting principles and Federal and State regulations.

Budget Highlights

Fund	Program
General	**Finance**
Department	Account Number
General Government	**01 - 01 . 05**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	315,116	323,127	327,800	324,175	339,315
700 Materials and Supplies	3,272	1,897	3,200	3,200	3,650
800 Contractural Services	147,667	153,109	148,870	148,155	149,333
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**466,055**	**478,133**	**479,870**	**475,530**	**492,298**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Director of Finance & Admin.	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Accounting/Purchasing Coordinator	1.00	1.00	1.00
Full Time Personnel Total	**4.00**	**4.00**	**4.00**

Fund	Program
General	**Finance**
Department	Account Number
General Government	**01 - 01 . 05**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	266,883	271,691	277,160	275,390	286,955
609	Workers Compensation	667	699	800	765	660
613	Auto Allowance	1,800	1,875	1,050	1,050	900
696	F.I.C.A.	19,528	19,752	21,205	21,070	21,955
697	Hospital & Medical	26,238	29,110	27,585	25,900	28,845
	Total	**315,116**	**323,127**	**327,800**	**324,175**	**339,315**

Fund	Program
General	**Finance**
Department	Account Number
General Government	**01 - 01 . 05**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	841	-220	400	400	400
702	Office Supplies	2,431	2,117	2,800	2,800	3,250
	Total	**3,272**	**1,897**	**3,200**	**3,200**	**3,650**

Fund	Program
General	**Finance**
Department	Account Number
General Government	**01 - 01 . 05**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	0	9,739	0	0	0
811	Auditing	25,472	22,597	26,500	26,450	23,450
812	Meetings & Conf	5,746	5,433	8,435	8,782	12,185
821	Maintenance Contracts	18,502	16,278	17,285	17,955	18,780
822	Memberships	510	510	510	503	503
826	Communications	71,544	69,973	65,000	65,000	65,000
829	Printing	2,011	1,630	1,815	1,690	1,630
830	Advertising	4,215	3,155	5,000	4,000	4,000
831	Postage	7,976	10,426	9,500	9,000	9,000
834	Equip Maintenance	0	0	150	150	150
841	Publications	520	1,153	690	690	690
844	Lease/Purchase	10,238	11,950	13,750	13,575	13,575
848	Training & Education	933	265	235	360	370
	Total	**147,667**	**153,109**	**148,870**	**148,155**	**149,333**

Fund	Program
General	**Information Technology**
Department	Account Number
General Government	**01 - 01 . 06**

Program Description

The Information Technology Division is responsible for the security, planning, implementation, and continual support of the City's data, networking equipment, and computer systems. This division is responsible for installing and maintaining all computer related hardware, as well as for installing and upgrading all software executed on these systems. Direction is also provided to the departments to determine future computer system and software needs. Geographic Information System (GIS) services are also provided for maintaining spatial data for departments to use for analysis, locations, and maps. This division also updates existing data, creates specialized data, and maps upon request.

Budget Highlights

In addition to normal replacements, funds are budget in FY 2014 for Adobe Creative Suite software for Recreation, and GIS Air Photos.

Fund	Program
General	**Information Technology**
Department	Account Number
General Government	**01 - 01 . 06**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	111,572	117,026	118,215	118,643	121,510
700 Materials and Supplies	22,683	33,856	30,578	27,915	40,485
800 Contractural Services	56,654	70,882	80,383	72,321	83,885
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**190,909**	**221,764**	**229,176**	**218,879**	**245,880**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Information Technology Manager	1.00	1.00	1.00
IT Technician/GIS Coordinator	0.50	0.50	0.50
Full Time Personnel Total	**1.50**	**1.50**	**1.50**

Fund	Program
General	**Information Technology**
Department	Account Number
General Government	**01 - 01 . 06**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	92,683	96,620	98,030	98,400	100,655
609	Workers Compensation	233	249	280	275	235
613	Auto Allowance	900	937	900	900	900
696	F.I.C.A.	6,813	7,079	7,500	7,528	7,700
697	Hospital & Medical	10,943	12,141	11,505	11,540	12,020
	Total	**111,572**	**117,026**	**118,215**	**118,643**	**121,510**

Fund	Program
General	**Information Technology**
Department	Account Number
General Government	**01 - 01 . 06**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	103	84	100	100	150
702	Office Supplies	876	908	1,180	1,160	1,150
711	Hardware & Tools	0	68	100	98	100
716	Computer SW / HW	21,704	32,796	29,198	26,557	39,085
	Total	**22,683**	**33,856**	**30,578**	**27,915**	**40,485**

Fund	Program
General	**Information Technology**
Department	Account Number
General Government	**01 - 01 . 06**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	3,320	6,674	6,000	3,500	10,500
812	Meetings & Conf	611	1,355	3,000	900	3,000
821	Maintenance Contracts	44,109	48,035	53,410	51,495	53,550
826	Communications	8,106	11,645	14,028	12,881	12,890
841	Publications	158	274	1,000	800	1,000
848	Training & Education	350	2,899	2,945	2,745	2,945
	Total	**56,654**	**70,882**	**80,383**	**72,321**	**83,885**

Fund	Program
General	**Customer Service**
Department	Account Number
General Government	**01 - 01 . 13**

Program Description

This program provides a Customer Service Center which offers general information and services to City Hall visitors. The service center answers telephone inquiries, receives and processes all payments for City Hall, monitors the complaint tracking system, issues all permits and licenses, and enters parking violations into software system, processing late notices as needed. Permits processed include: building, occupancy, mechanical, electrical, plumbing, tree service, block parties, fences, toll roads, excavation, parking and demolition. Licenses processed include: business, solicitors, vending, arborist, and contractor.

Budget Highlights

Fund	Program
General	**Customer Service**
Department	Account Number
General Government	**01 - 01 . 13**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	117,078	119,938	121,600	113,830	117,337
700 Materials and Supplies	2,462	2,483	2,725	2,725	2,625
800 Contractural Services	4,156	4,459	5,575	5,395	8,195
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**123,696**	**126,880**	**129,900**	**121,950**	**128,157**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Customer Service Supervisor	1.00	1.00	1.00
Customer Service Representative	2.00	2.00	2.00
Full Time Personnel Total	**3.00**	**3.00**	**3.00**

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Fund	Program
General	**Customer Service**
Department: **General Government**	Account Number: **01 - 01 . 13**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	94,225	98,483	100,135	98,585	101,315
609	Workers Compensation	256	274	300	280	240
695	Overtime	1,483	960	1,750	300	1,000
696	F.I.C.A.	6,965	7,474	7,855	7,565	7,827
697	Hospital & Medical	14,149	12,747	11,560	7,100	6,955
	Total	**117,078**	**119,938**	**121,600**	**113,830**	**117,337**

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Fund	Program
General	**Customer Service**
Department	Account Number
General Government	**01 - 01 . 13**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	225	123	75	75	75
702	Office Supplies	2,237	2,360	2,500	2,500	2,400
730	Operational Equip	0	0	150	150	150
	Total	**2,462**	**2,483**	**2,725**	**2,725**	**2,625**

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Fund	Program
General	**Customer Service**
Department	Account Number
General Government	**01 - 01 . 13**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	1,222	1,167	1,300	1,300	1,300
821	Maintenance Contracts	1,944	2,119	2,225	2,310	2,450
829	Printing	841	688	1,450	1,185	3,845
834	Equip Maintenance	0	0	100	100	100
848	Training & Education	149	485	500	500	500
	Total	**4,156**	**4,459**	**5,575**	**5,395**	**8,195**

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Fund	Program
General	**Risk Management**
Department	Account Number
General Government	**01 - 01 . 25**

Program Description

To protect the City against the financial consequences of unforeseen losses, the City maintains a program of risk identification and insurance. This program administers liability, property and casualty, life, and long-term disability insurance. Unemployment payments are also paid through this program. Medical insurance and worker's compensation are now departmental expenditures.

Budget Highlights

Expenditures budgeted in FY 2014 include an increase of 5% for property and liability insurance, and the cost of the City funding for medical insurance deductibles.

Fund	Program
General	**Risk Management**
Department	Account Number
General Government	**01 - 01 . 25**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	32,598	55,416	48,000	48,000	48,000
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	174,516	180,090	214,399	210,926	222,179
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**207,114**	**235,506**	**262,399**	**258,926**	**270,179**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**Risk Management**
Department	Account Number
General Government	**01 - 01 . 25**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
692	Unemployment	6,268	30,995	20,000	20,000	20,000
693	Group Life	17,746	16,357	19,000	19,000	19,000
698	L-T Disability	8,584	8,064	9,000	9,000	9,000
	Total	**32,598**	**55,416**	**48,000**	**48,000**	**48,000**

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Fund	Program
General	**Risk Management**
Department	Account Number
General Government	**01 - 01 . 25**

Contractual		**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Account Number	**Account Title**					
804	Misc Insurance	1,743	1,745	1,900	1,900	1,900
809	Insurance	172,773	178,345	212,499	209,026	220,279
	Total	**174,516**	**180,090**	**214,399**	**210,926**	**222,179**

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Fund	Program
Police and Fire Pension	**Police and Fire Pension**
Department	Account Number
Public Safety	**10 - 02 . 46**

Program Description

This program funds the pension plan for Fire and Police employees through a property tax levy specifically for this purpose. Additionally, funds were set aside in a Voluntary Employee Benefit Association (VEBA) to fund disability and life insurance and other specific benefits to public safety personnel.

Budget Highlights

Funds are slightly increased in FY 2014 as the City will implement the new LAGERS Retirement System.

Fund	Program
Police and Fire Pension	**Police & Fire Pension Trust**
Department	Account Number
Public Safety (Fire/Police)	**10 - 02 . 46**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	617,548	627,035	653,050	653,050	689,566
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	1,200	3,750	3,000	3,000	3,000
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**618,748**	**630,785**	**656,050**	**656,050**	**692,566**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Police and Fire Pension	**Police & Fire Pension Trust**
Department	Account Number
Public Safety (Fire/Police)	**10 - 02 . 46**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
642	Pension	583,420	596,038	617,200	617,200	652,026
693	Group Life	13,331	12,612	13,850	13,850	14,540
698	L-T Disability	20,797	18,385	22,000	22,000	23,000
	Total	**617,548**	**627,035**	**653,050**	**653,050**	**689,566**

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Fund	Program
Police and Fire Pension	**Police & Fire Pension Trust**
Department	Account Number
Public Safety (Fire/Police)	**10 - 02 . 46**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	1,200	3,750	3,000	3,000	3,000
	Total	**1,200**	**3,750**	**3,000**	**3,000**	**3,000**

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Fund	Program
Capital Improvement Tax	**General Government Capital Improvement**
Department	Account Number
General Government	**26 - 01 . 55**

Program Description

This program is funded by the one-half cent sales tax for capital improvement projects by General Government Programs.

Budget Highlights

Funds are budgeted in FY 2014 for on-going lease payments for the telephone system upgrade as well as network improvements and a new Storage Area Network.

Fund	Program
Capital Improvement Tax	**General Gov Capital Improvement**
Department	Account Number
General Government	**26 - 01 . 55**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	26,531	124,260	60,307	59,311	105,445
950 Other	0	0	0	0	0
Totals	**26,531**	**124,260**	**60,307**	**59,311**	**105,445**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**General Gov Capital Improvement**
Department	Account Number
General Government	**26 - 01 . 55**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	16,753	89,842	18,307	18,307	18,307
904	Computer Equipment	9,778	34,418	42,000	41,004	87,138
	Total	**26,531**	**124,260**	**60,307**	**59,311**	**105,445**

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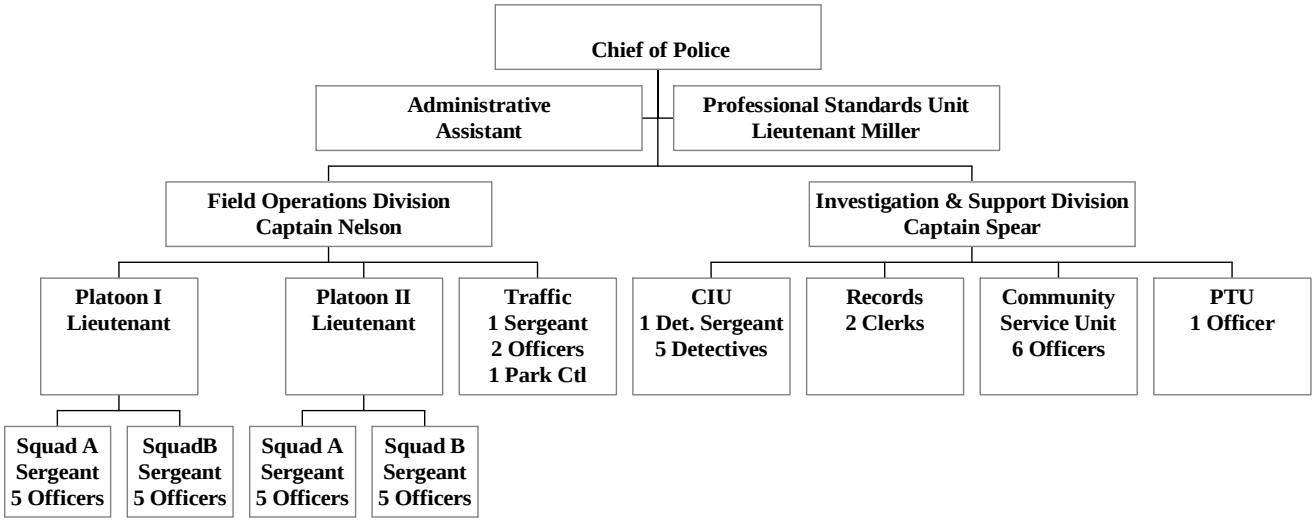
WEBSTER GROVES
POLICE DEPARTMENT



POLICE DEPARTMENT

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
Total Arrests	612	673
Traffic Citations	7,171	9,103
Parking Citations	4,393	4,107
Railroad Tickets Reviewed	620	477
Calls For Service	25,970	28,218
Criminal Investigations	199	177

Fund	Program
General	**Police**
Department	Account Number
Public Safety	**01 - 02 . 09**

Program Description

This program is for the salaries, training, equipment and supplies that are needed to provide professional police service that meets the expectations of the community and maximizes use of department resources.

Budget Highlights

The budget includes a substantial upgrade to the Automatic Vehicle Locator System and the purchase of Body Armor and Duty Weapons.

Fund	Program
General	**Police**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 09**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	3,489,814	3,496,986	3,592,618	3,579,240	3,687,058
700 Materials and Supplies	95,882	108,945	103,725	107,870	115,565
800 Contractural Services	176,269	174,559	201,590	202,255	206,762
900 Capital	9,267	0	0	0	0
950 Other	0	0	0	0	0
Totals	**3,771,232**	**3,780,490**	**3,897,933**	**3,889,365**	**4,009,385**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Police Chief	1.00	1.00	1.00
Police Captain	2.00	2.00	2.00
Lieutenant	3.00	3.00	3.00
Sergeant	6.00	6.00	6.00
Patrol Officer	34.00	35.00	35.00
Administrative Assistant	1.00	1.00	1.00
Administrative Clerk / Secretary	1.00	1.00	1.00
Full Time Personnel Total	**48.00**	**49.00**	**49.00**
Part Time Personnel			
Parking Control Officer	0.75	0.75	0.75
Administrative Clerk / Secretary	0.50	0.50	0.50
Part Time Personnel Total	**1.25**	**1.25**	**1.25**

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Fund	Program
General	**Police**
Department: **Public Safety (Fire/Police)**	Account Number: **01 - 02 . 09**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	2,797,297	2,787,536	2,866,164	2,848,382	2,928,550
602	Part-Time	33,546	34,240	37,095	37,083	38,293
609	Workers Compensation	91,456	79,669	104,850	104,440	103,430
639	Personnel Allowance	38,969	41,007	44,430	44,000	46,200
694	Holiday Pay	111,215	110,025	116,715	116,715	119,230
695	Overtime	72,113	74,187	66,000	66,000	68,000
696	F.I.C.A.	38,251	40,839	41,000	44,100	45,680
697	Hospital & Medical	306,967	329,483	316,364	318,520	337,675
	Total	**3,489,814**	**3,496,986**	**3,592,618**	**3,579,240**	**3,687,058**

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Fund	Program
General	**Police**
Department: **Public Safety (Fire/Police)**	Account Number: **01 - 02 . 09**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	496	522	500	500	500
702	Office Supplies	4,524	5,049	4,300	4,245	4,300
703	Gasoline & Oil	77,749	88,460	85,800	90,000	96,990
704	Food	766	671	700	700	700
705	Audio / Visual Sup	229	146	250	250	250
706	Munitions	4,207	3,510	3,000	3,000	3,600
707	Personnel Equipment	3,635	6,705	5,375	5,375	5,675
710	First Aid Supplies	0	119	350	350	1,000
730	Operational Equip	4,276	3,763	3,450	3,450	2,550
	Total	**95,882**	**108,945**	**103,725**	**107,870**	**115,565**

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Fund	Program
General	**Police**
Department: **Public Safety (Fire/Police)**	Account Number: **01 - 02 . 09**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	14,939	17,043	18,638	19,138	19,253
812	Meetings & Conf	124	83	150	170	3,200
816	Equipment Rental	7,867	7,736	7,600	7,010	8,030
821	Maintenance Contracts	2,901	2,810	9,335	9,920	9,890
822	Memberships	2,165	1,761	2,605	2,655	2,655
826	Communications	75,328	70,517	82,552	82,552	83,404
829	Printing	4,399	4,225	6,875	6,875	6,875
831	Postage	665	112	425	425	425
832	Vehicle Maintenance	30,513	30,161	33,375	33,375	32,795
833	Radio Maintenance	482	1,676	1,500	1,500	1,500
834	Equip Maintenance	1,676	1,874	1,250	1,350	1,450
838	Laundry Service	6,600	6,050	6,600	6,600	6,600
841	Publications	572	748	700	700	700
848	Training & Education	17,711	18,583	17,735	17,735	17,735
854	DARE	-1,928	-820	0	0	0
857	Pay Other Agencies	12,000	12,000	12,000	12,000	12,000
858	Neighborhood Watch	255	0	250	250	250
	Total	**176,269**	**174,559**	**201,590**	**202,255**	**206,762**

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Fund	Program
General	**Police**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 09**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	9,267	0	0	0	0
	Total	**9,267**	**0**	**0**	**0**	**0**

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Fund	Program
General	**Police Shared Services**
Department	Account Number
Public Safety	**01 - 02 . 19**

Program Description

This program was established to account for the expenses of the Police Department that are shared with other cities, such as prisoner transport and dispatching services.

Budget Highlights

Fund	Program
General	**Police Shared Services**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 19**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	2,769	2,010	2,400	2,400	2,400
800 Contractural Services	323,404	341,001	340,614	340,614	343,099
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**326,173**	**343,011**	**343,014**	**343,014**	**345,499**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**Police Shared Services**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 19**

Materials and Supplies		**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Account Number	**Account Title**					
702	Office Supplies	2,769	2,010	2,400	2,400	2,400
	Total	**2,769**	**2,010**	**2,400**	**2,400**	**2,400**

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Fund	Program
General	**Police Shared Services**
Department: **Public Safety (Fire/Police)**	Account Number: **01 - 02 . 19**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	324,404	341,001	338,014	338,014	340,499
821	Maintenance Contracts	0	0	2,100	2,100	2,100
832	Vehicle Maintenance	-1,000	0	500	500	500
	Total	**323,404**	**341,001**	**340,614**	**340,614**	**343,099**

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Fund	Program
Capital Improvement Tax	**Police Capital Improvements**
Department	Account Number
Public Safety	**26 - 02 . 56**

Program Description

This program is used for capital improvements and equipment that have a minimum value of $10,000 and a minimum useful life of five years. The revenue source for this program is the one-half cent Capital Improvement Sales Tax.

Budget Highlights

The budget includes the purchase of three new marked police vehicles and the replacement of the Video Camera Security System. The new system will add monitoring of the entrances to City Hall and inside the Council Chambers and remote video/audio monitoring of prisoner cells.

Fund	Program
Capital Improvement Tax	**Police Capital Improvement**
Department	Account Number
Public Safety (Fire/Police)	**26 - 02 . 56**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	64,717	114,370	193,300	184,000	154,000
950 Other	0	0	0	0	0
Totals	**64,717**	**114,370**	**193,300**	**184,000**	**154,000**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**Police Capital Improvement**
Department	Account Number
Public Safety (Fire/Police)	**26 - 02 . 56**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	0	37,763	72,300	67,000	70,000
902	Vehicle Equipment	49,869	62,999	78,000	78,000	70,000
904	Computer Equipment	14,848	13,608	43,000	39,000	14,000
	Total	**64,717**	**114,370**	**193,300**	**184,000**	**154,000**

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Fund	Program
Grant	**Police Grants**
Department	Account Number
Public Safety	**04 - 02 . 33**

Program Description

This program was established to track the grant expenditures that pertain to the Police Department.

Budget Highlights

Funds are budgeted here for the grant from Regional Computer Crimes Education and Enforcement Group to cover the salary and benefits of one officer

Fund	Program
Grant	**Police Grants**
Department	Account Number
Public Safety (Fire/Police)	**04 - 02 . 33**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	70,000
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**0**	**0**	**0**	**0**	**70,000**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Grant	**Police Grants**
Department	Account Number
Public Safety (Fire/Police)	**04 - 02 . 33**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	0	0	0	0	70,000
	Total	**0**	**0**	**0**	**0**	**70,000**

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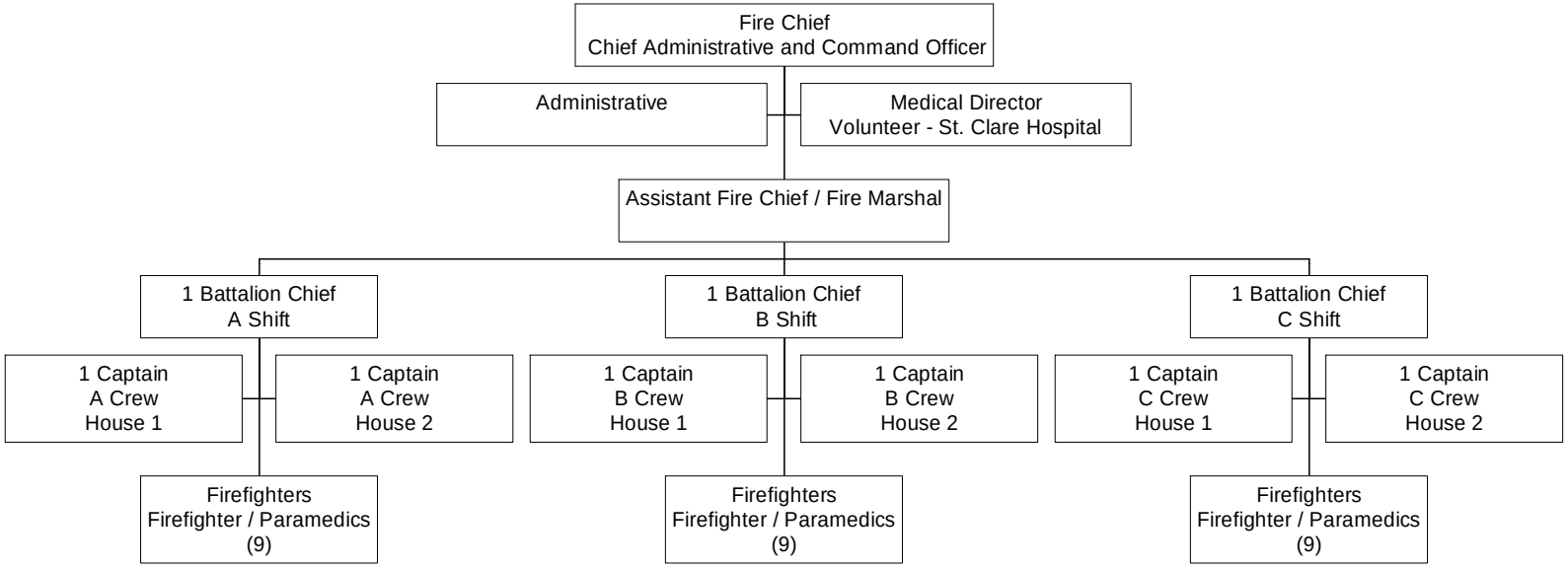
City of Webster Groves Fire Department
Command Structure



FIRE DEPARTMENT

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
Fire Truck Emergency Responses	1,060	1,073
Ambulance Runs	1,396	1,508
Safety Inspections	627	591
Man-hours of Training	5,614	4,419
Smoke Detectors Serviced or Installed	110	95
Fire Hydrants Inspected and Tested	800	789

Fund	Program
General	**Fire Operations**
Department	Account Number
Public Safety	**01 - 02. 11**

Program Description

This program supports personnel, training, equipment and supplies that are needed to provide fire suppression and emergency medical services to the community. This program also supports non-emergency services such as: fire code enforcement, fire hydrant testing; fire prevention and preparedness programs, first aid and CPR classes. Delivery of services is achieved with 38 firefighters who staff one advanced life support (ALS) ambulance, one ALS pumper, one ALS ladder truck and one command vehicle which operate 24-7 out of two fire houses.

Budget Highlights

The FY 2014 budget includes funds for a hose storage rack, protective radio holsters and the conversion of a mop closet to a laundry room. Funds are also included to address furniture and building maintenance needs.

Fund	Program
General	**Fire**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 11**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	3,341,402	3,477,407	3,499,240	3,499,520	3,614,650
700 Materials and Supplies	98,986	94,450	108,645	104,175	101,925
800 Contractural Services	82,962	106,351	103,260	94,682	114,960
900 Capital	7,727	10,075	2,700	2,372	0
950 Other	0	0	0	0	0
Totals	**3,531,077**	**3,688,283**	**3,713,845**	**3,700,749**	**3,831,535**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Fire Chief	1.00	1.00	1.00
Asst Chief / Fire Marshall	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Fire Captain	6.00	6.00	6.00
Firefighter / Paramedic	25.00	26.00	26.00
Firefighter	2.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Full Time Personnel Total	**39.00**	**39.00**	**39.00**

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Fund	Program
General	**Fire**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 11**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	2,503,709	2,568,522	2,613,140	2,614,300	2,693,640
609	Workers Compensation	154,061	150,486	172,000	179,000	190,000
639	Personnel Allowance	32,763	34,066	35,585	35,585	37,010
694	Holiday Pay	102,297	103,556	107,990	107,500	111,350
695	Overtime	168,467	219,632	167,500	163,000	169,700
696	F.I.C.A.	33,265	35,174	37,145	35,000	36,000
697	Hospital & Medical	290,414	313,417	308,380	310,135	319,950
699	Fair Labor Standard Pay	56,426	52,554	57,500	55,000	57,000
	Total	**3,341,402**	**3,477,407**	**3,499,240**	**3,499,520**	**3,614,650**

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Fund	Program
General	**Fire**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 11**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	866	585	850	800	850
702	Office Supplies	5,324	3,980	4,500	4,300	4,500
703	Gasoline & Oil	35,805	41,773	43,560	42,000	35,000
705	Audio / Visual Sup	64	10	200	125	200
707	Personnel Equipment	17,518	15,448	20,300	20,300	21,000
708	Custodial Supplies	4,446	3,929	4,750	4,500	4,700
709	Chemicals	1,715	1,645	3,100	3,100	3,100
710	First Aid Supplies	16,433	16,257	17,000	17,000	18,000
711	Hardware & Tools	870	761	900	875	900
716	Computer SW / HW	5,800	0	0	0	0
718	Special Events	2,249	1,918	2,400	2,400	2,400
730	Operational Equip	7,896	8,144	11,085	8,775	11,275
	Total	**98,986**	**94,450**	**108,645**	**104,175**	**101,925**

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Fund	Program
General	**Fire**
Department: **Public Safety (Fire/Police)**	Account Number: **01 - 02 . 11**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
810	Disposal Services	832	797	950	950	1,025
812	Meetings & Conf	1,078	269	1,818	300	1,950
821	Maintenance Contracts	6,330	6,427	5,650	4,150	6,775
822	Memberships	1,374	1,644	2,242	2,292	1,960
824	Electricity	3,402	5,692	5,200	6,700	6,700
825	Gas	2,159	1,866	3,000	2,300	2,700
826	Communications	2,294	3,747	3,600	3,600	4,890
827	Water & Sewer	1,819	1,801	2,000	2,000	2,200
829	Printing	727	775	800	650	800
831	Postage	31	86	110	60	110
832	Vehicle Maintenance	25,412	45,280	36,500	33,000	32,500
833	Radio Maintenance	4,059	2,853	3,100	3,000	2,800
834	Equip Maintenance	4,983	7,216	6,820	6,450	6,270
835	Bldg Contract Maint	7,546	5,591	3,250	3,235	13,850
838	Laundry Service	5,545	5,431	8,400	8,400	8,900
840	Medical Examinations	7,550	7,690	8,670	8,370	8,670
841	Publications	810	833	850	850	900
848	Training & Education	7,011	8,353	10,300	8,375	11,960
	Total	**82,962**	**106,351**	**103,260**	**94,682**	**114,960**

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Fund	Program
General	**Fire**
Department	Account Number
Public Safety (Fire/Police)	**01 - 02 . 11**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	4,621	9,275	0	0	0
902	Vehicle Equipment	3,106	800	2,700	2,372	0
	Total	**7,727**	**10,075**	**2,700**	**2,372**	**0**

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Fund	Program
Capital Improvement Tax	**Fire Capital Improvements**
Department	Account Number
Public Safety	**26 - 02. 57**

Program Description

This program is used for capital improvements and equipment that have a minimum value of $10,000 and a minimum useful life of five years. The revenue source for this program is the one-half cent Capital improvement sales tax.

Budget Highlights

Funds are included in FY 2014 for the purchase of a new power operated stretcher for the ambulance.

Fund	Program
Capital Improvement Tax	**Fire Capital Improvement**
Department	Account Number
Public Safety (Fire/Police)	**26 - 02 . 57**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	121,290	766,134	15,500	14,200	16,000
950 Other	0	0	0	0	0
Totals	**121,290**	**766,134**	**15,500**	**14,200**	**16,000**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**Fire Capital Improvement**
Department	Account Number
Public Safety (Fire/Police)	**26 - 02 . 57**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	12,400	0	0	0	16,000
902	Vehicle Equipment	108,890	766,134	0	0	0
904	Computer Equipment	0	0	15,500	14,200	0
	Total	**121,290**	**766,134**	**15,500**	**14,200**	**16,000**

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Fund	Program
Grant	**Fire Grants**
Department	Account Number
Public Safety	**04 – 02 . 34**

Program Description

This program was established to track the grant expenditures that pertain to the Fire Department.

Budget Highlights

No grant expenditures are planned for FY 2014.

Fund	Program
Grant	**Fire Grants**
Department	Account Number
Public Safety (Fire/Police)	**04 - 02 . 34**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	13,500	44,150	0	0	0
950 Other	0	0	0	0	0
Totals	**13,500**	**44,150**	**0**	**0**	**0**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Grant	**Fire Grants**
Department	Account Number
Public Safety (Fire/Police)	**04 - 02 . 34**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	13,500	44,150	0	0	0
	Total	**13,500**	**44,150**	**0**	**0**	**0**

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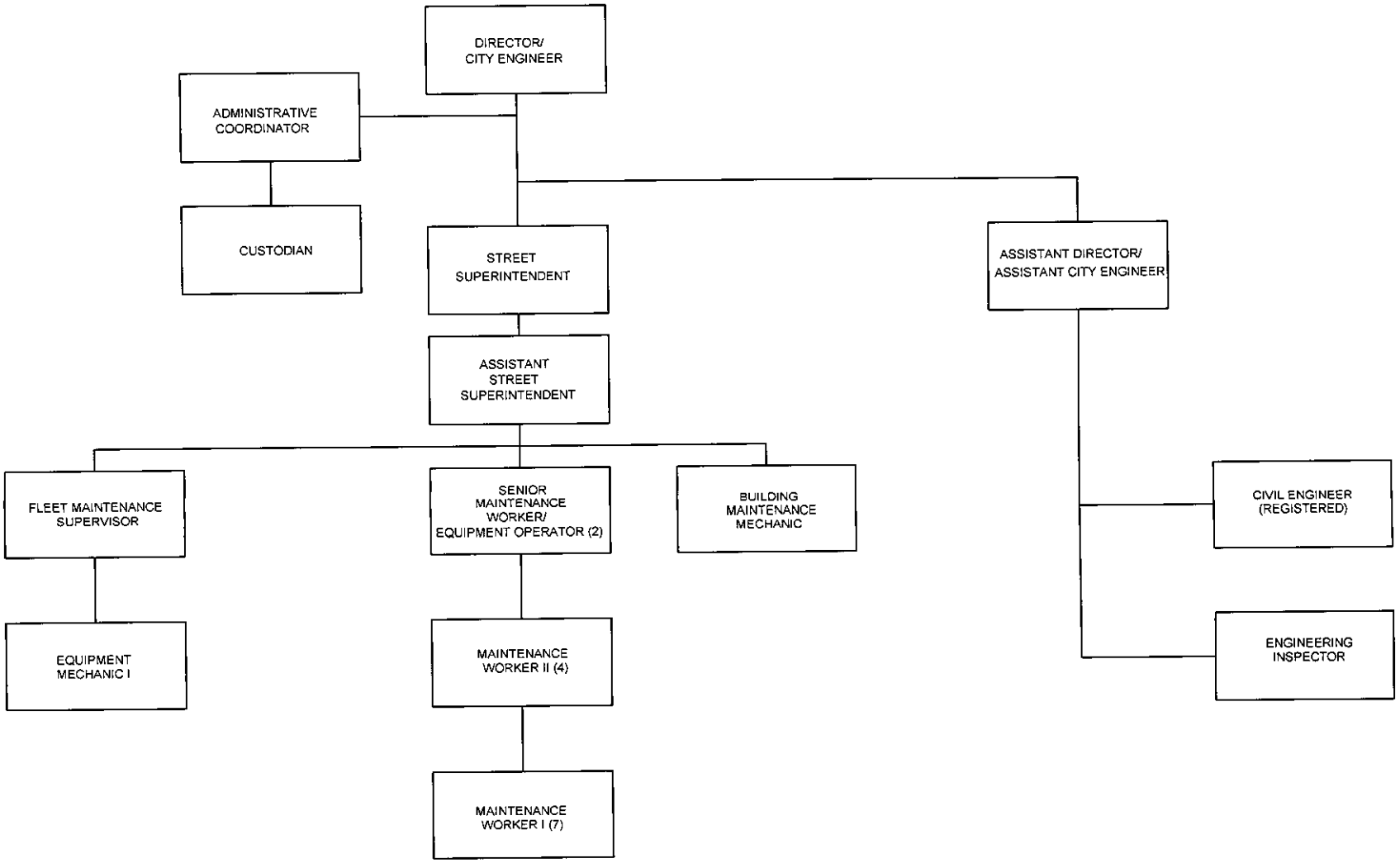
DEPARTMENT OF PUBLIC WORKS
ORGANIZATIONAL CHART



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PUBLIC WORKS

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
Potholes Patched *	203	62
Feet of Yellow/White Line Striping Painted	29,954	28,602
Excavation Permits Processed	381	301
Street Excavations Backfilled & Paved	59	157
Sewer Lateral Repairs Approved	79	63
Seasonal Banners Installed	139	396
Regulatory & Street Name Signs Installed	1,052	965

* Prior potholes were mostly on concrete streets that are now being redone due to the passing of Proposition W for street improvements. Pothole patching should continue to remain low.

Fund	Program
General	**Admin/Engineering**
Department	Account Number
Public Works	**01 - 03 . 12**

Program Description

This program provides the administration of all Public Works activities and technical engineering assistance to other City departments. Major functions include management of the department's operating divisions; preparing engineering studies, designs, plans, and specifications; management of design and construction contracts; soliciting grant funding for street, bridge and stormwater improvement projects; inspections for right-of-way work; maintaining and providing plat book information, parcel identification and property owner information; administering easement agreements; and the investigation and response to citizen inquiries and complaints.

Budget Highlights

FY 2014 funds include the addition of a custodian position which replaces the custodial services previously budgeted in the City Hall Program.

Fund	Program
General	**Admin/Engineering**
Department	Account Number
Public Works	**01 - 03 . 12**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	159,018	162,115	164,270	164,610	203,685
700 Materials and Supplies	5,148	5,491	6,150	5,320	4,510
800 Contractural Services	12,938	11,182	17,970	13,350	17,230
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**177,104**	**178,788**	**188,390**	**183,280**	**225,425**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Public Works Director	0.60	0.60	0.60
Public Works Asst. Director	0.25	0.25	0.25
Engineering Inspector	0.25	0.25	0.25
Administrative Coordinator	0.85	0.85	0.85
Custodian	0.00	0.00	1.00
Full Time Personnel Total	**1.95**	**1.95**	**2.95**

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Fund	Program
General	**Admin/Engineering**
Department	Account Number
Public Works	**01 - 03 . 12**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	133,364	135,932	138,165	138,190	168,865
609	Workers Compensation	669	687	780	755	725
696	F.I.C.A.	10,167	9,754	10,570	10,570	12,920
697	Hospital & Medical	14,818	15,742	14,755	15,095	21,175
	Total	**159,018**	**162,115**	**164,270**	**164,610**	**203,685**

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Fund	Program
General	**Admin/Engineering**
Department	Account Number
Public Works	**01 - 03 . 12**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	451	101	450	200	450
702	Office Supplies	2,132	2,260	2,480	2,100	2,480
703	Gasoline & Oil	2,433	2,840	2,960	2,800	1,120
707	Personnel Equipment	132	290	180	180	180
711	Hardware & Tools	0	0	80	40	280
	Total	**5,148**	**5,491**	**6,150**	**5,320**	**4,510**

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Fund	Program
General	**Admin/Engineering**
Department	Account Number
Public Works	**01 - 03 . 12**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	334	436	2,420	420	2,440
810	Disposal Services	0	0	500	0	0
812	Meetings & Conf	1,713	753	3,180	2,450	2,940
814	Land/Building Rental	7,013	6,965	7,180	7,180	7,400
821	Maintenance Contracts	1,245	1,154	1,360	1,200	1,200
822	Memberships	552	416	510	520	670
826	Communications	1,902	1,398	1,200	900	960
829	Printing	0	0	400	210	400
830	Advertising	0	0	500	0	500
831	Postage	0	55	200	50	200
832	Vehicle Maintenance	79	5	230	180	230
834	Equip Maintenance	100	0	100	70	100
841	Publications	0	0	100	100	100
859	Recording Fees	0	0	90	70	90
	Total	**12,938**	**11,182**	**17,970**	**13,350**	**17,230**

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Fund	Program
General	**Street Maintenance**
Department	Account Number
Public Works	**01 - 03 .14**

Program Description

This program funds maintenance and improvement of 92 miles of public streets. The division repairs potholes, provides pavement markings and line striping, installs and repairs street name and regulatory signs, sweeps streets, trims and removes trees, maintains street lights and traffic signals, performs the labor and material hauling for the annual chip sealing of asphalt streets, performs concrete and asphalt curb and pavement replacement, sets up and removes barricades, performs crack sealing, salts and plows streets and parking lots; and installs and removes annual holiday decorations in Old Webster and Old Orchard Business Districts.

Budget Highlights

FY 2014 funds include a larger purchase of salt as well as money to seal the Congregational Church and the Old Orchard (behind Imos) parking lots.

Fund	Program
General	**Street Maintenance**
Department	Account Number
Public Works	**01 - 03 . 14**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	755,138	723,843	865,655	829,880	891,835
700 Materials and Supplies	202,104	193,926	165,330	156,890	213,140
800 Contractural Services	220,417	224,136	255,580	246,888	256,020
900 Capital	9,438	0	0	0	0
950 Other	0	0	0	0	0
Totals	**1,187,097**	**1,141,905**	**1,286,565**	**1,233,658**	**1,360,995**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Street Superintendent	1.00	1.00	1.00
Asst Street Superintendent	0.00	1.00	1.00
Building Maintenance Mechanic	1.00	1.00	1.00
Sr Maint Worker / Equip Operator	2.00	2.00	2.00
Maintenance Worker II	4.00	4.00	4.00
Maintenance Worker I	7.00	7.00	7.00
Full Time Personnel Total	**15.00**	**16.00**	**16.00**

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Fund	Program
General	**Street Maintenance**
Department	Account Number
Public Works	**01 - 03 . 14**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	569,864	549,389	650,565	623,975	671,790
609	Workers Compensation	38,184	36,936	49,800	48,725	48,030
695	Overtime	18,860	4,068	16,280	12,180	16,280
696	F.I.C.A.	42,620	40,122	51,010	49,000	52,635
697	Hospital & Medical	85,610	93,328	98,000	96,000	103,100
	Total	**755,138**	**723,843**	**865,655**	**829,880**	**891,835**

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Fund	Program
General	**Street Maintenance**
Department	Account Number
Public Works	**01 - 03 . 14**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	351	259	500	400	500
702	Office Supplies	1,099	912	1,200	1,200	1,440
703	Gasoline & Oil	49,500	57,800	56,900	56,000	58,600
704	Food	712	498	600	200	600
707	Personnel Equipment	4,867	6,234	6,000	5,800	6,000
708	Custodial Supplies	263	0	500	500	500
710	First Aid Supplies	39	100	100	100	100
711	Hardware & Tools	2,013	1,560	1,800	1,800	1,800
712	Maint Materials	35,546	41,090	50,400	47,000	50,400
713	Traffic Control Sup	13,917	11,272	16,080	16,080	16,000
714	Snow & Ice Control	89,670	70,425	28,250	24,810	74,200
730	Operational Equip	4,127	3,776	3,000	3,000	3,000
	Total	**202,104**	**193,926**	**165,330**	**156,890**	**213,140**

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Fund	Program
General	**Street Maintenance**
Department	Account Number
Public Works	**01 - 03 . 14**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
802	Temporary Services	13,720	13,588	16,000	16,000	16,000
803	Professional Services	0	0	4,100	4,100	4,250
810	Disposal Services	120	255	3,000	500	3,000
812	Meetings & Conf	265	70	540	0	540
821	Maintenance Contracts	1,560	2,463	2,660	2,660	2,660
823	Street Lights	141,621	147,201	156,000	156,000	159,000
824	Electricity	4,807	4,514	5,230	4,500	5,200
825	Gas	7,370	6,691	7,500	6,450	7,200
826	Communications	1,239	1,274	2,500	2,740	2,770
829	Printing	86	318	350	338	350
832	Vehicle Maintenance	15,969	13,858	18,000	16,000	17,500
834	Equip Maintenance	21,335	19,047	22,000	18,700	20,000
846	Traffic Signal Repair	2,767	2,337	3,200	3,200	3,200
848	Training & Education	245	1,172	1,100	900	1,100
850	Parking Lot Lighting	3,689	5,361	5,000	6,400	6,400
851	Area Contract Maint	4,400	5,410	8,400	8,400	6,850
856	Street Light Maint	1,224	577	0	0	0
	Total	**220,417**	**224,136**	**255,580**	**246,888**	**256,020**

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Fund	Program
General	**Street Maintenance**
Department	Account Number
Public Works	**01 - 03 . 14**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	9,438	0	0	0	0
	Total	**9,438**	**0**	**0**	**0**	**0**

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Fund	Program
General	**Garage**
Department	Account Number
Public Works	**01 - 03. 15**

Program Description

This program provides preventative maintenance and repair of City vehicles and equipment. The mechanics perform routine and major repairs, change tires, install and maintain fleet mobile radios, maintain parts inventory and repair records.

Budget Highlights

Fund	Program
General	**Garage**
Department	Account Number
Public Works	**01 - 03 . 15**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	189,852	196,631	138,360	120,540	126,180
700 Materials and Supplies	11,427	12,544	16,340	15,440	15,600
800 Contractural Services	521	183	850	650	1,160
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**201,800**	**209,358**	**155,550**	**136,630**	**142,940**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Fleet Maintenance Supervisor	0.00	1.00	1.00
Equipment Mechanic II	1.00	0.00	0.00
Equipment Mechanic I	2.00	1.00	1.00
Full Time Personnel Total	**3.00**	**2.00**	**2.00**

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Fund	Program
General	**Garage**
Department	Account Number
Public Works	**01 - 03 . 15**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	154,319	161,898	106,795	99,365	103,665
609	Workers Compensation	4,549	4,852	3,740	3,375	3,415
695	Overtime	3,058	170	2,200	880	2,200
696	F.I.C.A.	11,510	11,816	8,400	7,755	8,100
697	Hospital & Medical	16,416	17,895	17,225	9,165	8,800
	Total	**189,852**	**196,631**	**138,360**	**120,540**	**126,180**

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Fund	Program
General	**Garage**
Department	Account Number
Public Works	**01 - 03 . 15**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	46	81	200	240	200
703	Gasoline & Oil	315	368	450	900	960
707	Personnel Equipment	1,835	2,184	2,250	2,100	2,250
708	Custodial Supplies	314	255	440	400	440
711	Hardware & Tools	671	278	750	600	750
717	Shop Supplies	8,246	6,936	10,800	10,000	10,800
730	Operational Equip	0	2,442	1,450	1,200	200
	Total	**11,427**	**12,544**	**16,340**	**15,440**	**15,600**

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Fund	Program
General	**Garage**
Department	Account Number
Public Works	**01 - 03 . 15**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
826	Communications	0	0	0	300	310
832	Vehicle Maintenance	423	106	400	200	400
834	Equip Maintenance	75	0	150	0	150
841	Publications	23	77	150	150	150
848	Training & Education	0	0	150	0	150
	Total	**521**	**183**	**850**	**650**	**1,160**

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Fund	Program
General	**City Hall**
Department	Account Number
Public Works	**01 - 03 .17**

Program Description

This program provides for the furnishing and maintenance of all electrical, plumbing and mechanical facilities at City Hall, the Police Department and two Fire Stations. Functions include maintenance and repair of heating and air conditioning system, lock replacement and repair, interior painting, repair of windows and doors, minor building modifications and custodial service.

Budget Highlights

Funds are included in FY 2014 for the purchase of an electric stove for the City Hall kitchen. Expenditure for the custodial contract has been removed from this program as a custodian will be hired in Program 12, Admin/Engineering. The City portion of the parking lot rental for the Congregational Church lot has been moved to this program from Community Improvement beginning with FY 2014.

Fund	Program
General	**City Hall Complex**
Department	Account Number
Public Works	**01 - 03 . 17**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	12,291	13,046	13,350	12,026	14,750
800 Contractural Services	133,551	135,826	139,515	139,765	117,370
900 Capital	0	5,800	18,500	18,500	0
950 Other	0	0	0	0	0
Totals	**145,842**	**154,672**	**171,365**	**170,291**	**132,120**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**City Hall Complex**
Department	Account Number
Public Works	**01 - 03 . 17**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	0	11	100	226	100
703	Gasoline & Oil	0	0	500	300	500
707	Personnel Equipment	20	30	50	0	50
708	Custodial Supplies	4,363	4,023	5,500	5,220	5,500
711	Hardware & Tools	239	38	300	280	300
730	Operational Equip	1,888	1,950	0	0	1,400
735	Bldg Maint Materials	5,434	6,602	6,400	6,000	6,400
751	Area Maint Materials	347	392	500	0	500
	Total	**12,291**	**13,046**	**13,350**	**12,026**	**14,750**

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Fund	Program
General	**City Hall Complex**
Department	Account Number
Public Works	**01 - 03 . 17**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	965	11,287	760	760	760
814	Land/Building Rental	7,533	9,172	8,735	8,605	11,360
821	Maintenance Contracts	2,102	2,273	4,810	4,810	5,610
824	Electricity	69,706	65,771	65,000	70,300	76,160
825	Gas	3,230	2,780	4,500	2,600	3,000
826	Communications	597	594	700	280	0
827	Water & Sewer	12,164	5,441	11,000	8,400	8,900
835	Bldg Contract Maint	33,539	29,221	39,010	39,010	6,580
837	Heating / AC Maint	3,715	9,287	5,000	5,000	5,000
	Total	**133,551**	**135,826**	**139,515**	**139,765**	**117,370**

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Fund	Program
General	**City Hall Complex**
Department	Account Number
Public Works	**01 - 03 . 17**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
907	Building Improvements	0	5,800	18,500	18,500	0
	Total	**0**	**5,800**	**18,500**	**18,500**	**0**

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Fund	Program
General	**Service Center**
Department	Account Number
Public Works	**01 - 03 .18**

Program Description

This program provides for furnishing and maintaining all electrical, plumbing and mechanical facilities at the Service Center. Functions include routine maintenance and repair of the site's facilities including the Garage, salt dome and fuel dispensers. Custodial equipment, materials and supplies for the Service Center are also funded from this program as are the testing and monitoring costs associated with the facility's two underground fuel tanks.

Budget Highlights

FY 2014 funds provide for the purchase of a wireless security camera at the Service Center.

Fund	Program
General	**Service Center**
Department	Account Number
Public Works	**01 - 03 . 18**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	4,878	5,243	6,280	5,940	6,590
800 Contractural Services	63,663	60,571	70,810	58,300	56,460
900 Capital	2,698	0	4,000	2,500	4,500
950 Other	0	0	0	0	0
Totals	**71,239**	**65,814**	**81,090**	**66,740**	**67,550**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**Service Center**
Department	Account Number
Public Works	**01 - 03 . 18**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	0	188	50	0	50
702	Office Supplies	0	22	40	40	40
705	Audio / Visual Sup	0	950	0	0	400
708	Custodial Supplies	2,907	1,948	2,890	2,600	2,800
710	First Aid Supplies	0	11	100	100	100
711	Hardware & Tools	0	0	200	200	200
735	Bldg Maint Materials	1,971	2,124	3,000	3,000	3,000
	Total	**4,878**	**5,243**	**6,280**	**5,940**	**6,590**

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Fund	Program
General	**Service Center**
Department	Account Number
Public Works	**01 - 03 . 18**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	2,250	0	0	0	0
804	Misc Insurance	250	250	250	250	250
807	Testing Services	1,124	587	2,100	2,100	2,100
810	Disposal Services	0	0	200	200	200
821	Maintenance Contracts	2,960	2,902	4,450	4,450	5,150
823	Street Lights	1,347	1,219	1,300	1,200	1,300
824	Electricity	28,424	21,028	27,000	18,000	17,000
825	Gas	11,463	7,818	14,800	9,000	10,800
827	Water & Sewer	4,207	5,826	6,300	10,000	5,860
834	Equip Maintenance	86	741	600	600	600
835	Bldg Contract Maint	10,386	18,857	12,210	12,000	12,200
837	Heating / AC Maint	1,166	1,343	1,600	500	1,000
	Total	**63,663**	**60,571**	**70,810**	**58,300**	**56,460**

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Fund	Program
General	**Service Center**
Department	Account Number
Public Works	**01 - 03 . 18**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
907	Building Improvements	2,698	0	4,000	2,500	4,500
	Total	**2,698**	**0**	**4,000**	**2,500**	**4,500**

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Fund	Program
Street Improvement Tax	**Street Improvement**
Department	Account Number
Public Works	**06 -03 . 39**

Program Description

This program provides the personnel and office expenses for the administration of the street projects program funded through the property tax levy.

Budget Highlights

No new major expenditures are planned for the Street Improvement Program in FY 2014.

Fund	Program
Street Improvement Tax	**Street Improvement**
Department	Account Number
Public Works	**06 - 03 . 39**

Program Request / **Type of Expenditure**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
600 Personnel	219,018	223,099	226,315	226,965	235,705
700 Materials and Supplies	49,707	61,350	57,190	54,080	59,520
800 Contractural Services	29,584	33,949	35,420	24,470	36,410
900 Capital	0	61,090	94,200	92,430	0
950 Other	0	0	0	0	0
Totals	**298,309**	**379,488**	**413,125**	**397,945**	**331,635**

Personnel Schedule	**Number of Employees**		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Public Works Director	0.20	0.20	0.20
Public Works Asst. Director	0.75	0.75	0.75
Civil Engineer	0.90	0.90	0.90
IT Technician/GIS Coordinator	0.50	0.50	0.50
Engineering Inspector	0.25	0.25	0.25
Full Time Personnel Total	**2.60**	**2.60**	**2.60**

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Fund	Program
Street Improvement Tax	**Street Improvement**
Department	Account Number
Public Works	**06 - 03 . 39**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	170,125	175,055	177,865	177,910	182,510
609	Workers Compensation	947	1,006	1,150	1,100	975
642	Pension	13,182	9,628	9,785	9,785	13,325
693	Group Life	346	347	380	380	380
696	F.I.C.A.	11,989	12,198	13,610	13,610	13,965
697	Hospital & Medical	21,845	24,359	22,975	23,630	24,000
698	L-T Disability	584	506	550	550	550
	Total	**219,018**	**223,099**	**226,315**	**226,965**	**235,705**

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Fund	Program
Street Improvement Tax	**Street Improvement**
Department	Account Number
Public Works	**06 - 03 . 39**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	0	0	100	0	100
702	Office Supplies	2,178	1,382	2,220	2,000	2,500
703	Gasoline & Oil	2,798	3,267	1,520	2,830	1,070
707	Personnel Equipment	202	99	280	180	280
711	Hardware & Tools	321	540	650	650	650
712	Maint Materials	34,034	48,832	44,800	40,800	47,300
713	Traffic Control Sup	7,001	7,230	7,620	7,620	7,620
716	Computer SW / HW	3,173	0	0	0	0
	Total	**49,707**	**61,350**	**57,190**	**54,080**	**59,520**

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Fund	Program
Street Improvement Tax	**Street Improvement**
Department	Account Number
Public Works	**06 - 03 . 39**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	3,574	0	1,000	0	2,000
809	Insurance	8,550	8,550	8,550	8,550	8,550
811	Auditing	0	0	3,800	3,800	3,800
812	Meetings & Conf	717	1,447	1,590	1,160	1,520
816	Equipment Rental	1,050	250	1,500	1,100	1,500
818	Tree Removal	0	0	2,000	0	2,000
821	Maintenance Contracts	675	700	710	710	710
822	Memberships	36	301	340	350	370
826	Communications	2,045	2,328	850	1,030	880
827	Water & Sewer	1,500	0	5,500	5,500	5,500
829	Printing	-703	409	200	0	200
830	Advertising	2,554	5,033	1,000	900	1,000
831	Postage	27	0	80	0	80
832	Vehicle Maintenance	488	412	800	400	800
834	Equip Maintenance	500	0	500	0	500
836	Towing	0	0	120	70	120
841	Publications	0	0	200	0	200
848	Training & Education	2,653	99	600	0	600
856	Street Light Maint	5,804	14,384	6,000	900	6,000
859	Recording Fees	114	36	80	0	80
	Total	**29,584**	**33,949**	**35,420**	**24,470**	**36,410**

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Fund	Program
Street Improvement Tax	**Street Improvement**
Department	Account Number
Public Works	**06 - 03 . 39**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	0	55,869	90,000	88,230	0
906	Contract Construction	0	5,221	4,200	4,200	0
	Total	**0**	**61,090**	**94,200**	**92,430**	**0**

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Fund	Program
Street Improvement Tax	**Street Projects**
Department	Account Number
Public Works	**06 -03 .40**

Program Description

This program is for the repair and replacement of concrete and asphalt residential streets and associated structures within the public right-of-way funded through a property tax levy. Included in this program is the annual chip seal maintenance of the publicly owned asphalt streets within the City. Streets are generally sealed on a six-year cycle. This program also provides the City's grant match for federally funded projects.

Budget Highlights

FY 2014 provides funding for milling and resurfacing asphalt pavements that have been in place over 20 years and are nearing the end of their useful life. This resurfacing program will replace the annual chip seal maintenance program the City has utilized since 1994.

Fund	Program
Street Improvement Tax	**Street Projects**
Department	Account Number
Public Works	**06 - 03 . 40**

Program Request **Type of Expenditure**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	301,504	365,140	264,370	148,010	560,000
950 Other	0	0	0	0	0
Totals	**301,504**	**365,140**	**264,370**	**148,010**	**560,000**

Personnel Schedule	**Number of Employees**		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Street Improvement Tax	**Street Projects**
Department	Account Number
Public Works	**06 - 03 . 40**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	291,753	365,140	264,370	148,010	560,000
907	Building Improvements	3,719	0	0	0	0
908	ROW Acquisitions	6,032	0	0	0	0
	Total	**301,504**	**365,140**	**264,370**	**148,010**	**560,000**

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Fund	Program
Street Improvement Tax	**Street Bond Issue**
Department	Account Number
Public Works	**06 -03 .41**

Program Description

This three year program is funded through a Bond Issue passed by the voters in August of 2010 that will rehabilitate the concrete street network within the City. FY 2013 is the last year of the three year program.

Budget Highlights

FY 2014 budget includes the cost for the construction of Tuxedo Blvd from Laclede Station Road to Big Bend, Oak Street from N. Rock Hill Road to railroad tracks on Cherry Avenue and Swon Avenue from S. Rock Hill Road to Lockwood Avenue including contingency for the final year's concrete street replacement.

Fund	Program
Street Improvement Tax	**Street Bond Issue**
Department	Account Number
Public Works	**06 - 03 . 41**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	21,444	73,717	77,365	49,833	30,475
700 Materials and Supplies	545	1,134	4,590	1,230	0
800 Contractural Services	310,346	10,026	16,270	36,830	2,700
900 Capital	2,559,294	4,121,019	4,834,500	3,885,230	1,694,740
950 Other	0	0	0	0	0
Totals	**2,891,629**	**4,205,896**	**4,932,725**	**3,973,123**	**1,727,915**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Construction Project Manager	1.00	1.00	0.00
Full Time Personnel Total	**1.00**	**1.00**	**0.00**

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Fund	Program
Street Improvement Tax	**Street Bond Issue**
Department	Account Number
Public Works	**06 - 03 . 41**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	17,605	59,498	60,875	41,688	0
602	Part-Time	0	0	0	0	28,160
609	Workers Compensation	94	369	430	276	160
642	Pension	968	3,272	3,460	2,293	0
693	Group Life	32	116	130	65	0
695	Overtime	0	0	2,000	0	0
696	F.I.C.A.	1,344	4,524	4,810	2,461	2,155
697	Hospital & Medical	1,359	5,782	5,480	3,000	0
698	L-T Disability	42	156	180	50	0
	Total	**21,444**	**73,717**	**77,365**	**49,833**	**30,475**

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Fund	Program
Street Improvement Tax	**Street Bond Issue**
Department	Account Number
Public Works	**06 - 03 . 41**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	485	0	500	0	0
702	Office Supplies	0	974	1,240	800	0
703	Gasoline & Oil	0	0	2,070	0	0
707	Personnel Equipment	0	99	280	0	0
711	Hardware & Tools	60	61	500	430	0
	Total	**545**	**1,134**	**4,590**	**1,230**	**0**

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Fund	Program
Street Improvement Tax	**Street Bond Issue**
Department	Account Number
Public Works	**06 - 03 . 41**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
802	Temporary Services	2,101	8,086	7,680	12,280	0
803	Professional Services	305,624	0	0	11,330	0
807	Testing Services	1,224	1,586	5,000	8,170	1,500
826	Communications	0	268	410	280	0
829	Printing	553	0	500	500	0
830	Advertising	0	0	1,680	3,090	0
832	Vehicle Maintenance	844	86	1,000	1,180	1,200
	Total	**310,346**	**10,026**	**16,270**	**36,830**	**2,700**

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Fund	Program
Street Improvement Tax	**Street Bond Issue**
Department	Account Number
Public Works	**06 - 03 . 41**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	2,559,294	4,121,019	4,834,500	3,885,230	1,694,740
	Total	**2,559,294**	**4,121,019**	**4,834,500**	**3,885,230**	**1,694,740**

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Fund	Program
Capital Improvement Tax	**Public Works Capital Improvement**
Department	Account Number
Public Works	**26 – 03 . 58**

Program Description

This program is funded by the one-half cent sales tax for Capital Improvements and includes work initiated by the Public Works Department.

Budget Highlights

Funds are included in FY 2014 for the purchase of 2 Koni lifts for tandem trucks, a brine pre-wet tank system, a replacement excavator trailer, one utility truck with plow, a 2-1/2 ton dump truck with plow, bridge railings, funds for mill and overlay program, solar panels and fence for Service Center, and a shed roof and siding for outbuilding at Service Center.

Fund	Program
Capital Improvement Tax	**Public Works Capital Improvement**
Department	Account Number
Public Works	**26 - 03 . 58**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	17,500
800 Contractural Services	0	11	3,000	1,930	4,620
900 Capital	268,257	539,030	717,350	683,580	735,781
950 Other	0	0	0	0	0
Totals	**268,257**	**539,041**	**720,350**	**685,510**	**757,901**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**Public Works Capital Improvement**
Department	Account Number
Public Works	**26 - 03 . 58**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
730	Operational Equip	0	0	0	0	17,500
	Total	**0**	**0**	**0**	**0**	**17,500**

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Fund	Program
Capital Improvement Tax	**Public Works Capital Improvement**
Department	Account Number
Public Works	**26 - 03 . 58**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
830	Advertising	0	11	3,000	1,930	4,620
	Total	**0**	**11**	**3,000**	**1,930**	**4,620**

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Fund	Program
Capital Improvement Tax	**Public Works Capital Improvement**
Department	Account Number
Public Works	**26 - 03 . 58**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	0	180,681	25,000	24,600	79,000
902	Vehicle Equipment	162,349	22,500	497,470	496,480	177,740
906	Contract Construction	0	176,247	169,880	137,500	276,341
907	Building Improvements	105,908	159,602	25,000	25,000	202,700
	Total	**268,257**	**539,030**	**717,350**	**683,580**	**735,781**

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Fund	Program
Grant	**Grants**
Department	Account Number
Public Works	**04 -03 .35**

Program Description

The City applies for and receives various Federal, State and Local grants. This program was established to track the grant expenditures by project. Most of the grants require matching City funds.

Budget Highlights

No grant funded projects are budgeted for FY 2014.

Fund	Program
Grant	**Grants**
Department	Account Number
Public Works	**04 - 03 . 35**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	2,927	2,495,624	290,180	47,770	0
950 Other	0	0	0	0	0
Totals	**2,927**	**2,495,624**	**290,180**	**47,770**	**0**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Grant	**Grants**
Department	Account Number
Public Works	**04 - 03 . 35**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	0	2,495,624	290,180	47,770	0
908	ROW Acquisitions	2,927	0	0	0	0
	Total	**2,927**	**2,495,624**	**290,180**	**47,770**	**0**

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Fund	Program
Sewer Lateral	**Sanitary Sewer Lateral Repair**
Department	Account Number
Public Works	**27 -03 . 65**

Program Description

This program performs sanitary sewer lateral inspections and repairs funded by a voter approved charge of $7.00 per quarter per residential household.

Budget Highlights

FY 2014 budget reflects a 1.1% budget decrease over FY 2013 budget in the estimated number of sanitary sewer lateral repairs based on current activity.

Fund	Program
Sewer Lateral	**Sanitary Sewer Lateral Repair**
Department	Account Number
Public Works	**27 - 03 . 65**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	50,726	52,419	53,060	53,280	55,280
700 Materials and Supplies	1,023	1,248	2,430	1,250	2,240
800 Contractural Services	162,021	151,542	172,710	144,920	168,710
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**213,770**	**205,209**	**228,200**	**199,450**	**226,230**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Public Works Director	0.10	0.10	0.10
Engineering Inspector	0.40	0.40	0.40
Administrative Coordinator	0.15	0.15	0.15
Full Time Personnel Total	**0.65**	**0.65**	**0.65**

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Fund	Program
Sewer Lateral	**Sanitary Sewer Lateral Repair**
Department	Account Number
Public Works	**27 - 03 . 65**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	41,165	40,759	41,335	41,410	42,450
609	Workers Compensation	230	227	275	250	220
642	Pension	879	2,243	2,280	2,280	3,100
693	Group Life	0	0	35	35	35
696	F.I.C.A.	2,585	2,883	3,170	3,170	3,250
697	Hospital & Medical	5,867	6,307	5,915	6,085	6,175
698	L-T Disability	0	0	50	50	50
	Total	**50,726**	**52,419**	**53,060**	**53,280**	**55,280**

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Fund	Program
Sewer Lateral	**Sanitary Sewer Lateral Repair**
Department	Account Number
Public Works	**27 - 03 . 65**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
702	Office Supplies	881	1,030	1,240	1,050	1,280
703	Gasoline & Oil	0	0	870	0	640
707	Personnel Equipment	142	205	280	180	280
711	Hardware & Tools	0	13	40	20	40
	Total	**1,023**	**1,248**	**2,430**	**1,250**	**2,240**

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Fund	Program
Sewer Lateral	**Sanitary Sewer Lateral Repair**
Department	Account Number
Public Works	**27 - 03 . 65**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	13,969	12,215	14,000	16,490	16,000
809	Insurance	2,150	2,150	2,150	2,150	2,150
826	Communications	686	702	460	480	460
832	Vehicle Maintenance	0	0	100	0	100
852	Sewer Lateral Reimbursem	145,216	136,475	156,000	125,800	150,000
	Total	**162,021**	**151,542**	**172,710**	**144,920**	**168,710**

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Fund	Program
Storm Water Improvement Tax	**Storm Water Improvement**
Department	Account Number
Public Works	**29 - 03 . 67**

Program Description

This program is responsible for the study, design and construction of storm water improvements funded by 20% of the revenue from the one-half cent sales tax for Park and Storm Water Improvements.

Budget Highlights

FY 2014 budget includes funds to correct stormwater problems at 55, 59 and 65 Turf Court and the construction of a retaining wall on the creek bank at 1453 Crossbrook Drive.

Fund	Program
Storm Water Improvement Tax	**Storm Water Improvement**
Department	Account Number
Public Works	**29 - 03 . 67**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	27,455	28,263	29,390	29,505	30,715
700 Materials and Supplies	388	458	1,520	1,140	1,520
800 Contractural Services	3,934	24,595	27,120	22,130	13,090
900 Capital	68,192	239,259	113,000	81,000	144,000
950 Other	0	0	0	0	0
Totals	**99,969**	**292,575**	**171,030**	**133,775**	**189,325**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Public Works Director	0.10	0.10	0.10
Civil Engineer	0.10	0.10	0.10
Engineering Inspector	0.10	0.10	0.10
Full Time Personnel Total	**0.30**	**0.30**	**0.30**

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Fund	Program
Storm Water Improvement Tax	**Storm Water Improvement**
Department	Account Number
Public Works	**29 - 03 . 67**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	22,851	22,535	23,370	23,400	24,030
609	Workers Compensation	100	139	160	155	140
642	Pension	1,674	1,240	1,285	1,285	1,755
696	F.I.C.A.	1,248	1,587	1,790	1,790	1,840
697	Hospital & Medical	1,582	2,762	2,735	2,825	2,900
698	L-T Disability	0	0	50	50	50
	Total	**27,455**	**28,263**	**29,390**	**29,505**	**30,715**

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Fund	Program
Storm Water Improvement Tax	**Storm Water Improvement**
Department	Account Number
Public Works	**29 - 03 . 67**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
702	Office Supplies	294	291	1,240	870	1,240
707	Personnel Equipment	94	151	230	230	230
711	Hardware & Tools	0	16	50	40	50
	Total	**388**	**458**	**1,520**	**1,140**	**1,520**

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Fund	Program
Storm Water Improvement Tax	**Storm Water Improvement**
Department	Account Number
Public Works	**29 - 03 . 67**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	1,550	22,475	23,000	18,500	8,000
812	Meetings & Conf	0	0	700	350	700
821	Maintenance Contracts	1,205	1,205	1,270	1,210	1,270
829	Printing	9	0	500	250	300
830	Advertising	849	142	500	1,030	2,060
831	Postage	0	0	50	20	50
848	Training & Education	264	773	1,000	700	500
859	Recording Fees	57	0	100	70	210
	Total	**3,934**	**24,595**	**27,120**	**22,130**	**13,090**

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Fund	Program
Storm Water Improvement Tax	**Storm Water Improvement**
Department	Account Number
Public Works	**29 - 03 . 67**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	67,942	239,259	103,000	81,000	142,000
908	ROW Acquisitions	250	0	10,000	0	2,000
	Total	**68,192**	**239,259**	**113,000**	**81,000**	**144,000**

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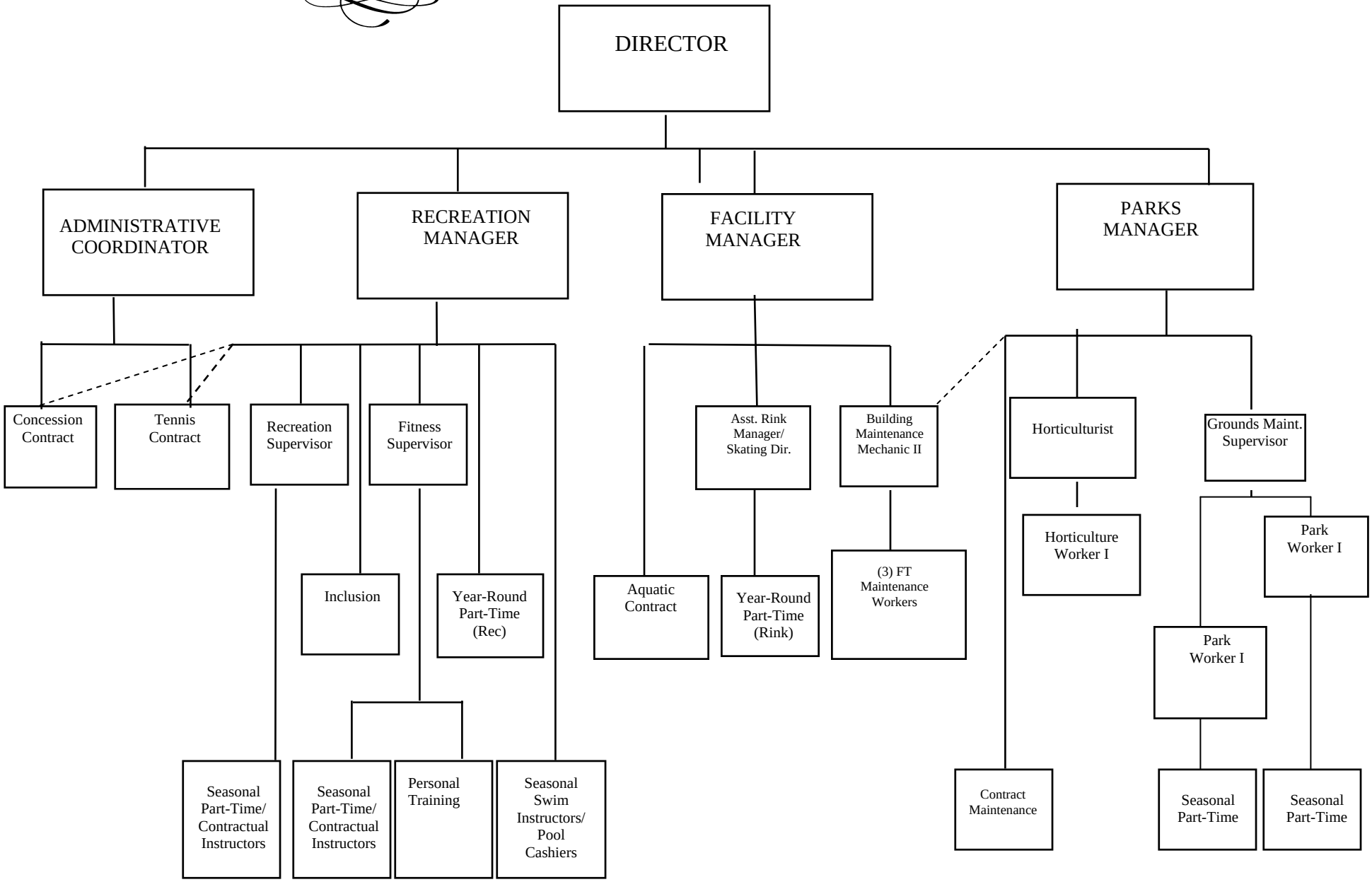
Webster Groves Department of Parks & Recreation



PARKS AND RECREATION

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
Trees Planted	154	200
Recreation Program Participants	1,659	1,821
Room/Gym Rental Participants	22,500	26,000
Hockey / Learn to Skate Participants	130,000	128,000
Swim Lessons / Programs	773	680
Rink Session Participants	17,000	15,540
Fitness Center Members	1,869	1,592

Fund	Program
General	**Parks**
Department	Account Number
Parks & Recreation	**01 - 04 . 16**

Program Description

This is a maintenance program that is responsible for 160+ acres of open space, including 17 parks, 7 restrooms, 7 pavilions, 10 playgrounds, 11 athletic fields, 15 tennis courts, and 3 basketball courts at a total of 54 locations throughout the City.

Budget Highlights

Funds are budgeted in FY 2014 to continue with overall maintenance of the City's three business districts and for improvements to the medians on Lockwood.

Fund	Program
General	**Parks**
Department	Account Number
Parks and Recreation	**01 - 04 . 16**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	197,449	258,581	268,599	267,636	285,795
700 Materials and Supplies	40,288	43,430	49,375	43,156	85,380
800 Contractural Services	84,973	86,528	84,825	91,206	90,570
900 Capital	0	227,290	11,000	11,000	0
950 Other	0	0	0	0	0
Totals	**322,710**	**615,829**	**413,799**	**412,998**	**461,745**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Parks Manager	0.25	0.25	0.25
Grounds Supervisor	1.00	1.00	1.00
Building Maintenance Mechanic II	0.50	0.50	0.50
Park Worker II	2.00	2.00	2.00
Park Worker I	1.00	1.00	1.00
Full Time Personnel Total	**4.75**	**4.75**	**4.75**
Part Time Personnel			
Park Worker I	0.50	0.50	1.00
Part Time Personnel Total	**0.50**	**0.50**	**1.00**

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Fund	Program
General	**Parks**
Department	Account Number
Parks and Recreation	**01 - 04 . 16**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	144,579	179,198	185,463	182,380	190,849
602	Part-Time	7,575	16,858	15,485	15,485	25,485
609	Workers Compensation	5,491	7,294	9,200	9,100	7,000
695	Overtime	5,406	4,525	7,511	7,511	7,736
696	F.I.C.A.	11,141	13,748	15,930	15,660	16,375
697	Hospital & Medical	23,257	36,958	35,010	37,500	38,350
	Total	**197,449**	**258,581**	**268,599**	**267,636**	**285,795**

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Fund	Program
General	**Parks**
Department	Account Number
Parks and Recreation	**01 - 04 . 16**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	237	300	210	228	220
702	Office Supplies	669	776	1,140	1,140	1,225
703	Gasoline & Oil	19,996	23,294	24,200	19,963	24,530
707	Personnel Equipment	544	1,050	1,125	1,125	1,155
708	Custodial Supplies	1,498	1,569	1,800	3,000	2,000
710	First Aid Supplies	50	43	50	50	50
711	Hardware & Tools	1,307	1,334	1,250	1,250	1,300
712	Maint Materials	1,788	1,395	1,500	1,500	1,500
715	Grounds Supplies	890	892	950	950	1,000
718	Special Events	0	0	3,500	300	300
721	Plant Materials	0	0	0	0	18,100
730	Operational Equip	4,995	4,784	5,300	5,300	5,500
735	Bldg Maint Materials	1,448	1,651	1,700	1,700	1,800
751	Area Maint Materials	6,866	6,342	6,650	6,650	26,700
	Total	**40,288**	**43,430**	**49,375**	**43,156**	**85,380**

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Fund	Program
General	**Parks**
Department	Account Number
Parks and Recreation	**01 - 04 . 16**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
810	Disposal Services	1,042	2	500	500	500
812	Meetings & Conf	1,203	2,031	1,400	940	1,450
816	Equipment Rental	714	673	720	1,100	800
821	Maintenance Contracts	44,127	40,613	35,325	34,834	36,005
823	Street Lights	2,946	2,761	2,400	2,400	2,400
824	Electricity	5,485	3,781	3,400	4,681	4,700
826	Communications	1,536	3,327	1,705	1,788	1,790
827	Water & Sewer	11,598	15,276	18,000	19,738	19,800
832	Vehicle Maintenance	3,987	5,205	7,050	10,900	8,800
834	Equip Maintenance	9,627	9,829	11,300	11,300	11,300
835	Bldg Contract Maint	1,277	970	1,000	1,000	1,000
848	Training & Education	12	276	275	275	275
851	Area Contract Maint	1,419	1,784	1,750	1,750	1,750
	Total	**84,973**	**86,528**	**84,825**	**91,206**	**90,570**

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Fund	Program
General	**Parks**
Department	Account Number
Parks and Recreation	**01 - 04 . 16**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	0	0	11,000	11,000	0
909	Area Improvements	0	227,290	0	0	0
	Total	**0**	**227,290**	**11,000**	**11,000**	**0**

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Fund	Program
General	**Recreation**
Department	Account Number
Parks & Recreation	**01 - 04 . 20**

Program Description

All recreation activities, exclusive of the Ice Arena, Aquatic Center, and Fitness Center are operated from this program. Most activities are located at the Recreation Complex and some are held off-site on a seasonal basis. Over 280 programs, ranging from pre-school to senior citizens, are budgeted here. General overhead for Recreation complex operations is budgeted here.

Budget Highlights

Included in the FY 2014 budget are funds for an ID card printer, a party for the 20th anniversary of the Center, bar code readers and contract painting.

Fund	Program
General	**Recreation**
Department	Account Number
Parks and Recreation	**01 - 04 . 20**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	413,719	469,117	461,060	450,821	501,285
700 Materials and Supplies	51,856	47,169	62,925	55,852	72,700
800 Contractural Services	234,174	225,876	239,422	225,970	252,344
900 Capital	2,285	3,865	18,000	18,000	0
950 Other	0	0	0	0	0
Totals	**702,034**	**746,027**	**781,407**	**750,643**	**826,329**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Parks & Recreation Director	0.75	0.75	0.75
Recreation Manager	0.75	0.75	0.75
Recreation Supervisor	1.00	1.00	1.00
Building Maintenance Mechanic	0.50	0.50	0.50
Maintenance Worker I	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Full Time Personnel Total	**5.00**	**5.00**	**5.00**
Part Time Personnel			
Rec Aides/Leaders	3.00	3.00	3.00
Day Camp Staff	2.75	2.75	2.75
Part Time Personnel Total	**5.75**	**5.75**	**5.75**

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Fund	Program
General	**Recreation**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 20**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	242,839	271,324	275,135	277,841	314,090
602	Part-Time	112,113	131,224	119,900	107,145	115,375
609	Workers Compensation	8,912	9,432	10,600	9,825	11,045
613	Auto Allowance	1,547	1,641	1,350	1,575	1,575
695	Overtime	737	606	800	520	600
696	F.I.C.A.	26,694	30,408	30,300	29,490	32,900
697	Hospital & Medical	20,877	24,482	22,975	24,425	25,700
	Total	**413,719**	**469,117**	**461,060**	**450,821**	**501,285**

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Fund	Program
General	**Recreation**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 20**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	4,489	5,005	6,100	5,920	6,125
702	Office Supplies	6,114	6,284	7,545	7,055	6,740
703	Gasoline & Oil	756	996	2,500	1,830	1,950
704	Food	159	119	450	660	850
705	Audio / Visual Sup	6,191	1,961	2,620	2,440	2,870
707	Personnel Equipment	1,006	1,038	1,020	961	1,320
708	Custodial Supplies	4,535	5,060	5,000	4,800	5,000
710	First Aid Supplies	215	231	400	500	1,900
711	Hardware & Tools	1,066	984	1,600	1,600	1,600
712	Maint Materials	1,191	363	1,100	1,100	1,150
716	Computer SW / HW	567	1,350	200	200	5,320
718	Special Events	9,564	10,434	14,140	10,396	16,800
719	Recreation Sup	10,181	7,222	9,450	6,960	8,475
730	Operational Equip	4,324	3,756	6,300	6,530	7,700
735	Bldg Maint Materials	1,498	2,366	4,500	4,900	4,900
	Total	**51,856**	**47,169**	**62,925**	**55,852**	**72,700**

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Fund	Program
General	**Recreation**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 20**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
801	Rec Officials/Instructors	71,156	69,029	67,990	66,094	74,760
803	Professional Services	26,344	21,745	28,000	23,500	24,500
812	Meetings & Conf	1,276	1,436	2,130	2,212	2,430
816	Equipment Rental	8,587	5,701	8,420	6,429	7,240
821	Maintenance Contracts	9,680	15,452	13,230	13,190	15,630
822	Memberships	883	1,224	1,067	917	1,067
824	Electricity	61,258	56,937	51,000	54,815	60,775
825	Gas	8,145	9,501	8,200	5,000	4,800
826	Communications	1,975	3,008	1,770	2,137	1,842
827	Water & Sewer	16,493	15,187	22,000	16,750	19,800
829	Printing	12,339	9,862	10,750	9,978	10,600
830	Advertising	2,483	2,515	3,000	2,908	3,000
831	Postage	5,347	6,599	8,450	8,850	9,400
832	Vehicle Maintenance	145	284	400	800	800
834	Equip Maintenance	1,675	802	1,450	1,200	1,350
835	Bldg Contract Maint	4,069	5,167	8,400	8,650	11,550
837	Heating / AC Maint	1,306	570	1,000	1,000	1,000
841	Publications	0	20	100	100	100
844	Lease/Purchase	357	0	715	400	400
848	Training & Education	656	837	1,350	1,040	1,300
	Total	**234,174**	**225,876**	**239,422**	**225,970**	**252,344**

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Fund	Program
General	**Recreation**
Department	Account Number
Parks and Recreation	**01 - 04 . 20**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	635	3,865	18,000	18,000	0
906	Contract Construction	1,650	0	0		
	Total	**2,285**	**3,865**	**18,000**	**18,000**	**0**

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Fund	Program
General	**Aquatic Center**
Department	Account Number
Parks & Recreation	**01 - 04 . 21**

Program Description

All Aquatic Center services from lessons to public swim time are budgeted in this program for a seasonal operation of 100+ days. Management is contracted to maximize risk transfer and available resources.

Budget Highlights

Funds are budgeted for FY 2014 for ADA steps and railing, and patio/deck furniture. Other pool replacement items have been moved to the Capital Improvement Sales Tax Fund.

Fund	Program
General	**Aquatic Center**
Department	Account Number
Parks and Recreation	**01 - 04 . 21**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	69,084	86,838	77,520	78,624	80,938
700 Materials and Supplies	12,362	14,625	29,865	29,494	19,135
800 Contractural Services	251,674	245,862	250,060	244,720	256,118
900 Capital	4,056	0	3,000	3,000	0
950 Other	0	0	0	0	0
Totals	**337,176**	**347,325**	**360,445**	**355,838**	**356,191**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Recreation Facilities Manager	0.25	0.25	0.25
Recreation Manager	0.25	0.25	0.25
Full Time Personnel Total	**0.50**	**0.50**	**0.50**
Part Time Personnel			
Water Aerobics	0.50	0.50	0.50
Swim/Dive Coaches	1.00	1.00	1.00
Swim Instructors	0.50	0.50	0.50
Cashiers	0.50	0.50	0.50
Part Time Personnel Total	**2.50**	**2.50**	**2.50**

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Fund	Program
General	**Aquatic Center**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 21**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	31,928	31,310	31,700	31,940	32,498
602	Part-Time	28,425	44,827	36,100	36,819	37,965
609	Workers Compensation	2,326	2,750	2,700	2,635	2,885
613	Auto Allowance	441	469	450	450	450
696	F.I.C.A.	4,518	5,880	5,190	5,260	5,390
697	Hospital & Medical	1,446	1,602	1,380	1,520	1,750
	Total	**69,084**	**86,838**	**77,520**	**78,624**	**80,938**

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Fund	Program
General	**Aquatic Center**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 21**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	1,474	2,061	1,900	2,190	2,200
702	Office Supplies	222	0	300	300	300
704	Food	0	36	50	50	50
705	Audio / Visual Sup	159	122	350	348	350
707	Personnel Equipment	441	489	500	500	500
708	Custodial Supplies	2,208	2,454	2,000	2,000	2,000
710	First Aid Supplies	0	0	750	750	0
711	Hardware & Tools	476	442	450	450	450
712	Maint Materials	749	203	375	375	375
716	Computer SW / HW	17	47	0	0	0
718	Special Events	1,112	1,066	1,300	1,920	1,400
719	Recreation Sup	1,293	546	1,150	701	970
730	Operational Equip	1,042	6,094	18,340	17,510	8,140
735	Bldg Maint Materials	3,169	1,065	2,400	2,400	2,400
	Total	**12,362**	**14,625**	**29,865**	**29,494**	**19,135**

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Fund	Program
General	**Aquatic Center**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 21**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
801	Rec Officials/Instructors	3,080	2,418	2,850	2,600	2,850
803	Professional Services	170,994	184,304	177,675	177,675	177,868
812	Meetings & Conf	179	324	350	380	430
816	Equipment Rental	287	0	300	300	300
821	Maintenance Contracts	4,881	3,468	3,140	3,140	3,540
822	Memberships	1,203	64	1,545	1,540	1,550
824	Electricity	34,975	21,707	25,000	21,385	23,630
825	Gas	872	969	1,000	1,400	1,400
827	Water & Sewer	17,689	13,987	22,000	22,000	23,100
829	Printing	0	200	200	50	200
834	Equip Maintenance	9,729	11,576	9,000	7,450	9,000
835	Bldg Contract Maint	3,391	1,557	2,000	2,200	7,250
837	Heating / AC Maint	897	1,747	1,500	1,100	1,500
857	Pay Other Agencies	3,497	3,541	3,500	3,500	3,500
	Total	**251,674**	**245,862**	**250,060**	**244,720**	**256,118**

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Fund	Program
General	**Aquatic Center**
Department	Account Number
Parks and Recreation	**01 - 04 . 21**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	4,056	0	3,000	3,000	0
	Total	**4,056**	**0**	**3,000**	**3,000**	**0**

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Fund	Program
General	**Ice Arena**
Department	Account Number
Parks & Recreation	**01 - 04 . 22**

Program Description

A comprehensive, year-round ice arena is accounted for in this program. Public open skating sessions retain prime slots on a year-round basis. Special activities in the facilities are a full-scale hockey program and a Learn To Skate program offering a variety of special events.

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Budget Highlights

Funds are budgeted in FY 2014 for contract painting. Facility will be shut down for at least one month for repairs. An Ice Rink slab study and repair items have been moved to the Capital Improvement Sales Tax Fund for FY 2014.

Fund	Program
General	**Ice Arena**
Department	Account Number
Parks and Recreation	**01 - 04 . 22**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	241,654	244,253	260,508	251,670	262,213
700 Materials and Supplies	32,524	38,852	45,275	41,700	40,970
800 Contractural Services	142,261	138,873	162,700	160,720	166,420
900 Capital	1,650	0	0	0	0
950 Other	0	0	0	0	0
Totals	**418,089**	**421,978**	**468,483**	**454,090**	**469,603**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Recreation Facilities Manager	0.75	0.75	0.75
Asst. Ice Rink Manager	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00
Full Time Personnel Total	**2.75**	**2.75**	**2.75**
Part Time Personnel			
Skating Instructor	1.00	1.00	1.00
Part-Time Maintenance Worker	1.00	1.00	1.00
Cashier	2.75	2.75	2.75
Assistant Mgr/Facility Attendant	3.00	3.00	3.00
Part Time Personnel Total	**7.75**	**7.75**	**7.75**

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Fund	Program
General	**Ice Arena**
Department	Account Number
Parks and Recreation	**01 - 04 . 22**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	128,642	125,079	127,890	128,125	131,713
602	Part-Time	78,275	82,022	90,000	83,000	88,000
609	Workers Compensation	8,469	8,596	11,800	10,125	10,880
613	Auto Allowance	675	703	675	675	675
695	Overtime	134	0	0	0	0
696	F.I.C.A.	15,740	15,595	16,670	16,230	16,885
697	Hospital & Medical	9,719	12,258	13,473	13,515	14,060
	Total	**241,654**	**244,253**	**260,508**	**251,670**	**262,213**

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Fund	Program
General	**Ice Arena**
Department	Account Number
Parks and Recreation	**01 - 04 . 22**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	3,784	4,766	4,100	4,100	4,150
702	Office Supplies	781	845	1,200	850	1,170
703	Gasoline & Oil	8,019	10,558	12,500	10,500	10,500
704	Food	0	97	150	75	200
705	Audio / Visual Sup	825	368	825	775	775
707	Personnel Equipment	1,449	1,316	1,450	1,300	1,450
708	Custodial Supplies	5,742	5,992	5,250	4,850	5,250
709	Chemicals	3,794	2,250	2,000	2,100	2,150
710	First Aid Supplies	308	212	950	925	200
711	Hardware & Tools	424	693	650	650	700
712	Maint Materials	550	339	500	450	500
713	Traffic Control Sup	0	180	200	200	200
716	Computer SW / HW	0	0	600	500	600
718	Special Events	33	0	400	350	400
730	Operational Equip	5,834	8,912	12,500	12,275	11,725
735	Bldg Maint Materials	981	2,324	2,000	1,800	1,000
	Total	**32,524**	**38,852**	**45,275**	**41,700**	**40,970**

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Fund	Program
General	**Ice Arena**
Department: **Parks and Recreation**	Account Number: **01 - 04 . 22**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	0	439	5,000	4,500	1,200
812	Meetings & Conf	622	25	1,250	1,250	1,250
816	Equipment Rental	0	500	500	0	500
821	Maintenance Contracts	4,038	5,492	3,800	5,070	5,320
822	Memberships	1,246	695	1,400	1,400	1,400
824	Electricity	60,536	55,096	52,500	50,000	53,500
825	Gas	9,502	11,084	19,000	19,500	19,000
826	Communications	474	825	900	900	1,150
827	Water & Sewer	16,024	15,187	21,000	20,000	21,000
829	Printing	386	0	400	300	300
830	Advertising	945	1,445	1,800	1,300	1,350
834	Equip Maintenance	40,978	39,789	47,000	51,500	51,400
835	Bldg Contract Maint	4,838	4,472	6,500	5,000	6,500
836	Towing	0	0	150	0	150
837	Heating / AC Maint	2,672	3,424	1,500	0	2,000
848	Training & Education	0	400	0	0	400
	Total	**142,261**	**138,873**	**162,700**	**160,720**	**166,420**

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Fund	Program
General	**Ice Arena**
Department	Account Number
Parks and Recreation	**01 - 04 . 22**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	1,650	0	0	0	0
	Total	**1,650**	**0**	**0**	**0**	**0**

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Fund	Program
General	**Fitness**
Department	Account Number
Parks & Recreation	**01 - 04. 23**

Program Description

The Fitness Center / Studio opened in December of 2007. Fitness programs previously budgeted in Recreation are now budgeted in this program. The 6,800 square feet area includes 31 pieces of cardio equipment and a fitness studio that facilitates over 100 programs annually.

Budget Highlights

Included in the FY 2014 budget are funds for Fitness Studio HVAC, a television in the free weight area and contract painting of the Fitness Center. Leased equipment has been deferred to FY 2015.

Fund	Program
General	**Fitness**
Department	Account Number
Parks and Recreation	**01 - 04 . 23**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	254,770	269,857	278,824	278,931	299,215
700 Materials and Supplies	24,242	23,217	25,480	23,484	27,150
800 Contractural Services	214,175	203,125	209,096	184,769	201,537
900 Capital	122,178	0	0	0	0
950 Other	0	0	0	0	0
Totals	**615,365**	**496,199**	**513,400**	**487,184**	**527,902**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Fitness Supervisor	1.00	1.00	1.00
Maintenance Worker I	1.00	1.00	1.00
Full Time Personnel Total	**2.00**	**2.00**	**2.00**
Part Time Personnel			
Rec Aides/Leaders	3.00	3.00	2.50
Maintenance Worker	1.00	1.00	1.50
Part Time Personnel Total	**4.00**	**4.00**	**4.00**

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Fund	Program
General	**Fitness**
Department	Account Number
Parks and Recreation	**01 - 04 . 23**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	77,169	80,984	81,890	82,640	85,395
602	Part-Time	140,424	149,027	155,326	154,936	168,615
609	Workers Compensation	7,039	7,412	8,873	8,445	10,125
613	Auto Allowance	900	938	900	900	900
695	Overtime	137	0	300	225	300
696	F.I.C.A.	16,412	17,375	18,200	18,190	19,930
697	Hospital & Medical	12,689	14,121	13,335	13,595	13,950
	Total	**254,770**	**269,857**	**278,824**	**278,931**	**299,215**

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Fund	Program
General	**Fitness**
Department	Account Number
Parks and Recreation	**01 - 04 . 23**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	4,487	4,768	4,000	4,600	4,700
702	Office Supplies	656	770	860	824	820
704	Food	83	81	100	91	100
705	Audio / Visual Sup	1,294	1,474	3,170	2,942	3,280
707	Personnel Equipment	721	1,889	700	640	700
708	Custodial Supplies	11,279	11,665	10,350	9,363	9,650
711	Hardware & Tools	176	184	200	155	200
712	Maint Materials	567	177	700	415	700
718	Special Events	384	415	800	750	1,100
719	Recreation Sup	1,092	668	1,400	1,186	1,400
730	Operational Equip	2,666	323	1,100	807	2,600
735	Bldg Maint Materials	837	803	2,100	1,711	1,900
	Total	**24,242**	**23,217**	**25,480**	**23,484**	**27,150**

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Fund	Program
General	**Fitness**
Department	Account Number
Parks and Recreation	**01 - 04 . 23**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
801	Rec Officials/Instructors	67,843	70,108	68,400	53,235	69,000
812	Meetings & Conf	405	637	1,930	1,805	1,930
821	Maintenance Contracts	3,702	3,310	2,790	2,730	2,820
822	Memberships	0	128	130	153	130
824	Electricity	60,536	55,096	50,000	50,250	55,250
825	Gas	9,502	11,084	10,000	10,000	9,500
827	Water & Sewer	16,023	15,186	22,000	17,374	22,000
829	Printing	153	57	650	610	650
830	Advertising	3,471	312	3,500	978	3,500
834	Equip Maintenance	2,765	2,027	4,000	3,153	4,000
835	Bldg Contract Maint	3,689	1,379	1,400	1,145	7,900
837	Heating / AC Maint	1,792	1,316	1,500	800	6,500
841	Publications	75	76	100	100	100
844	Lease/Purchase	43,701	41,896	41,896	41,896	17,457
848	Training & Education	518	513	800	540	800
	Total	**214,175**	**203,125**	**209,096**	**184,769**	**201,537**

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Fund	Program
General	**Fitness**
Department	Account Number
Parks and Recreation	**01 - 04 . 23**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	120,528	0	0	0	0
906	Contract Construction	1,650	0	0	0	0
	Total	**122,178**	**0**	**0**	**0**	**0**

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Fund	Program
Park Improvement Tax	**Park Improvement**
Department	Account Number
Parks & Recreation	**30 - 04. 68**

Program Description

In April 1999, residents approved a one-half cent sales tax to be used for Park and Storm Water Improvements. It was determined that 80% of the revenue would be used for Park Improvements and 20% for Storm Water Improvements. This program accounts for the administrative expenditures and projects spent from these funds.

Budget Highlights

No capital expenditures are budgeted in this program for fiscal year 2014.

Fund	Program
Park Improvement Tax	**Park Improvement**
Department	Account Number
Parks and Recreation	**30 - 04 . 68**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	295,239	269,980	275,123	275,753	296,614
700 Materials and Supplies	101,142	105,241	108,150	107,299	108,710
800 Contractural Services	108,558	107,224	127,500	131,464	131,645
900 Capital	49,464	21,612	283,390	283,390	0
950 Other	0	0	0	0	0
Totals	**554,403**	**504,057**	**794,163**	**797,906**	**536,969**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Parks & Recreation Director	0.25	0.25	0.25
Parks Manager	0.75	0.75	0.75
Horticulture Supervisor	1.00	1.00	1.00
Park Worker II	1.00	1.00	1.00
Park Worker I	1.00	1.00	1.00
Full Time Personnel Total	**4.00**	**4.00**	**4.00**
Part Time Personnel			
Part-Time Maintenance Worker	1.00	1.00	1.00
Part Time Personnel Total	**1.00**	**1.00**	**1.00**

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Fund	Program
Park Improvement Tax	**Park Improvement**
Department	Account Number
Parks and Recreation	**30 - 04 . 68**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	188,020	164,307	172,490	172,875	187,210
602	Part-Time	37,344	41,033	28,489	28,489	29,344
609	Workers Compensation	6,477	6,698	8,600	8,320	7,500
642	Pension	10,810	9,160	9,490	9,505	13,665
693	Group Life	488	394	485	485	485
695	Overtime	1,904	2,228	9,424	9,424	9,707
696	F.I.C.A.	16,019	14,792	16,100	16,125	17,308
697	Hospital & Medical	33,717	30,984	29,585	30,070	30,935
698	L-T Disability	460	384	460	460	460
	Total	**295,239**	**269,980**	**275,123**	**275,753**	**296,614**

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Fund	Program
Park Improvement Tax	**Park Improvement**
Department	Account Number
Parks and Recreation	**30 - 04 . 68**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	251	241	250	250	250
702	Office Supplies	715	669	1,165	1,165	900
703	Gasoline & Oil	3,169	3,679	4,085	3,234	4,330
707	Personnel Equipment	1,664	1,758	2,100	2,100	2,160
708	Custodial Supplies	516	545	500	500	500
709	Chemicals	2,977	2,986	3,000	3,000	3,500
710	First Aid Supplies	42	40	50	50	50
711	Hardware & Tools	2,080	2,189	2,000	2,000	2,000
712	Maint Materials	305	413	300	300	300
715	Grounds Supplies	36,130	31,092	35,500	35,500	35,500
718	Special Events	296	297	300	300	320
721	Plant Materials	25,067	30,202	30,500	30,500	30,500
730	Operational Equip	14,770	14,259	15,400	15,400	15,400
751	Area Maint Materials	13,160	16,871	13,000	13,000	13,000
	Total	**101,142**	**105,241**	**108,150**	**107,299**	**108,710**

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Fund	Program
Park Improvement Tax	**Park Improvement**
Department	Account Number
Parks and Recreation	**30 - 04 . 68**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
802	Temporary Services	7,656	5,438	15,360	15,360	15,360
803	Professional Services	752	0	1,200	1,200	1,200
809	Insurance	8,550	8,550	8,550	8,550	8,550
810	Disposal Services	964	-105	1,000	1,000	1,000
812	Meetings & Conf	88	381	400	400	400
816	Equipment Rental	3,818	3,630	3,600	3,600	3,700
818	Tree Removal	24,991	24,934	25,000	25,000	25,000
821	Maintenance Contracts	26,946	21,760	25,000	25,000	25,000
822	Memberships	405	660	580	580	585
826	Communications	1,303	1,775	1,500	1,500	1,500
827	Water & Sewer	16,207	21,337	25,000	28,282	28,300
829	Printing	994	223	1,200	1,200	1,200
830	Advertising	844	3,671	2,000	2,000	2,000
832	Vehicle Maintenance	1,494	1,744	1,500	2,250	2,250
834	Equip Maintenance	2,987	2,726	3,000	3,000	3,000
841	Publications	211	172	200	200	200
848	Training & Education	0	912	1,910	1,842	1,900
851	Area Contract Maint	10,348	9,416	10,500	10,500	10,500
	Total	**108,558**	**107,224**	**127,500**	**131,464**	**131,645**

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Fund	Program
Park Improvement Tax	**Park Improvement**
Department	Account Number
Parks and Recreation	**30 - 04 . 68**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	13,464	0	0	0	0
909	Area Improvements	36,000	21,612	283,390	283,390	0
	Total	**49,464**	**21,612**	**283,390**	**283,390**	**0**

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Fund	Program
Recreation Complex Maintenance	**Recreation Complex Maintenance**
Department	Account Number
Parks & Recreation	**23 – 04 . 59**

Program Description

Expenditures in this program are related to long-term maintenance of the Recreation Complex.

Budget Highlights

This fund is being closed out in 2014 with projects being transferred to the Capital Improvement Sales Tax Fund.

Fund	Program
Recreation Complex Maintenance	**Rec Complex Capital/Maintenance**
Department	Account Number
Parks and Recreation	**23 - 04 . 59**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	25,066	0	10,000	10,000	0
950 Other	0	0	0	0	0
Totals	**25,066**	**0**	**10,000**	**10,000**	**0**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Recreation Complex Maintenance	**Rec Complex Capital/Maintenance**
Department	Account Number
Parks and Recreation	**23 - 04 . 59**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	29,351	0	10,000	10,000	0
906	Contract Construction	-4,285	0	0	0	0
	Total	**25,066**	**0**	**10,000**	**10,000**	**0**

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Fund	Program
Capital Improvement Tax	**Parks & Rec Capital Improvement**
Department	Account Number
Parks & Recreation	**26 - 04 . 60**

Program Description

This program is funded by the one-half cent sales tax for Capital Improvements and includes projects initiated by the Parks & Recreation Department.

Budget Highlights

Funds are budgeted in FY 2014 for a new pebble tech beach surface, a replacement toddler play pool, pool filter elements, and a pool audit at the Aquatic Center. For the Ice Rink, funds are budgeted for an ice rink slab study, and subfloor heat and refrigeration equipment repairs. Also included is a new F350 truck, gym wall pads, a skate park shade canopy, the Master Plan for Memorial Park and the matching funds for the grant for Southwest Park.

Fund	Program
Capital Improvement Tax	**Parks & Rec Capital Improvement**
Department	Account Number
Parks and Recreation	**26 - 04 . 60**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	121,157	312,563	329,700	300,186	412,750
950 Other	0	0	0	0	0
Totals	**121,157**	**312,563**	**329,700**	**300,186**	**412,750**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**Parks & Rec Capital Improvement**
Department	Account Number
Parks and Recreation	**26 - 04 . 60**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	37,007	0	255,000	231,473	262,000
902	Vehicle Equipment	0	68,738	25,000	18,040	25,750
906	Contract Construction	0	9,100	49,700	50,370	90,000
907	Building Improvements	84,150	209,726	0	0	35,000
909	Area Improvements	0	24,999	0	303	0
	Total	**121,157**	**312,563**	**329,700**	**300,186**	**412,750**

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Fund	Program
Grant	**Parks & Recreation Grants**
Department	Account Number
Parks & Recreation	**04 - 04 . 36**

Program Description

The City applies for and receives various Federal, State and Local grants. This program was established to track the grant expenditures by project. Most of the grants require matching City funds.

Budget Highlights

Funds are budgeted in FY 2014 for improvements to Southwest Park, which is dependent on receiving a Municipal Park Grant which, if received, would be awarded in January, 2014.

Fund	Program
Grant	**Parks & Rec Grants**
Department	Account Number
Parks and Recreation	**04 - 04 . 36**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	177,010	231,472	275,000	256,357	284,000
950 Other	0	0	0	0	0
Totals	**177,010**	**231,472**	**275,000**	**256,357**	**284,000**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Grant	**Parks & Rec Grants**
Department	Account Number
Parks and Recreation	**04 - 04 . 36**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	177,010	231,322	261,000	256,357	284,000
909	Area Improvements	0	150	14,000	0	0
	Total	**177,010**	**231,472**	**275,000**	**256,357**	**284,000**

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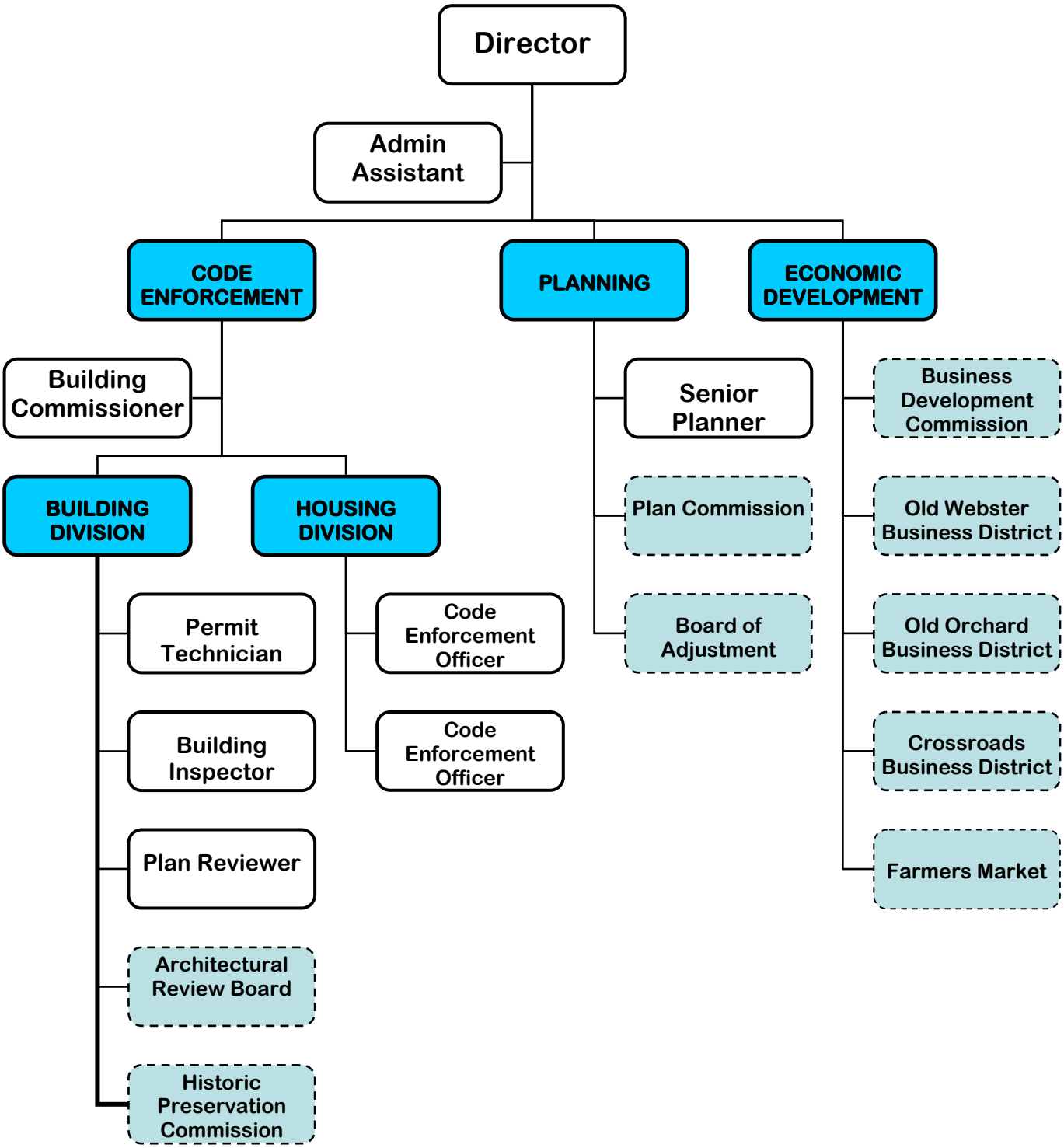
Department of Planning & Development



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PLANNING AND DEVELOPMENT

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012
Occupancy Inspections	632	677
Apartment Unit Inspections	210	231
Property Maintenance Notices	4,005	4,097
Architectural Review Board Reviews	230	273
Construction Inspections Performed	5,367	5,671

Fund	Program
General	**Planning**
Department	Account Number
Planning & Development	**01 - 05 .26**

Program Description

The Planning Program has overall administrative responsibility for the Planning & Development Department, and direct responsibility for all zoning, subdivision, and redevelopment activities. This includes advising property owners and developers regarding requirements of the City's development regulations, and processing all applications through the Plan Commission, Board of Adjustment and, when required, through the City Council. Support to the City's TIF Commission, and staff coordination of TIF implementation projects are provided. Examination of land use issues and provision of support for other departments regarding development issues are also responsibilities of the program. Administrative responsibilities include code interpretation and hearing of citizen appeals, and establishment of department policy and procedures including code update and new legislation when necessary, and maintenance of the Department's section of the City web page. The Planning Program provides staff support for economic development issues, including liaison to the newly established Business Development Commission, Old Orchard, Old Webster, and Crossroads Business Districts. This program also utilizes the GIS computer-based mapping system to analyze data and produce maps as needed.

Budget Highlights

Funds are budgeted to upgrade the Explore Webster Groves site and provide a mobile web option. City maps and brochures are also being produced for residents and business districts.

Fund	Program
General	**Planning**
Department	Account Number
Planning & Development	**01 - 05 . 26**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	180,618	219,258	169,525	165,184	170,447
700 Materials and Supplies	1,240	1,716	1,382	1,555	1,650
800 Contractural Services	14,568	7,551	8,140	5,619	12,400
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**196,426**	**228,525**	**179,047**	**172,358**	**184,497**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Planning & Development Director	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
Full Time Personnel Total	**2.00**	**2.00**	**2.00**

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Fund	Program
General	**Planning**
Department	Account Number
Planning & Development	**01 - 05 . 26**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	150,019	185,527	138,230	132,819	136,772
609	Workers Compensation	379	479	480	375	495
613	Auto Allowance	1,763	900	900	900	900
695	Overtime	1,790	1,638	2,600	2,200	2,200
696	F.I.C.A.	10,851	13,487	10,690	10,330	10,630
697	Hospital & Medical	15,816	17,227	16,625	18,560	19,450
	Total	**180,618**	**219,258**	**169,525**	**165,184**	**170,447**

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Fund	Program
General	**Planning**
Department	Account Number
Planning & Development	**01 - 05 . 26**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	12	437	100	55	100
702	Office Supplies	1,228	1,279	1,282	1,500	1,550
	Total	**1,240**	**1,716**	**1,382**	**1,555**	**1,650**

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Fund	Program
General	**Planning**
Department: **Planning & Development**	Account Number: **01 - 05 . 26**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	10,728	4,573	3,300	1,344	5,100
812	Meetings & Conf	2,260	150	2,220	1,850	2,450
822	Memberships	720	370	880	840	880
829	Printing	770	2,354	1,650	1,500	3,850
841	Publications	90	104	90	85	120
	Total	**14,568**	**7,551**	**8,140**	**5,619**	**12,400**

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Fund	Program
General	**Code Enforcement**
Department **Planning & Development**	Account Number **01 - 05 .27**

Program Description

The Code Enforcement Program is responsible for the administration and enforcement of the Building, Plumbing, Electrical, & Mechanical Codes; the Existing Structures Code; and the nuisance and similar codes related to the development and maintenance of private property throughout the City. All residential and commercial properties being sold or rented in the City require an inspection, and new residential occupants must obtain an occupancy permit. In addition, Code Enforcement staff responds to property maintenance complaints as well as identify exterior property maintenance violations. All new construction, including major renovations, fences, signs, and demolitions, are reviewed and inspected for compliance with adopted construction codes and the Zoning Ordinance. The process leading to the demolition of unsafe dwellings is managed by the Building Commissioner, who also serves as liaison to the Historic Preservation Commission. The Building Inspector serves as liaison to the Architectural Review Board, which reviews and approves exterior improvements to all primary structures within the City. The City's vector control contract with St. Louis County is also paid out of this program.

Budget Highlights

Funds have been budgeted for overtime to staff evening Architectural Review Board meetings along with the evening Court staffing needs. Funds are budgeted for new ADA tools to measure compliance with current building codes. Funds are also budgeted here for professional services and area contract maintenance which were previously budgeted in the Community Improvement Program which is being closed out in FY 2014.

Fund	Program
General	**Code Enforcement**
Department	Account Number
Planning & Development	**01 - 05 . 27**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	436,120	451,158	450,163	446,522	455,900
700 Materials and Supplies	7,002	9,503	8,230	7,350	12,005
800 Contractural Services	9,174	5,786	10,765	8,769	18,055
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**452,296**	**466,447**	**469,158**	**462,641**	**485,960**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**
Full Time Personnel			
Building Commissioner	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00
Plan Reviewer	1.00	1.00	1.00
Code Enforcement Officer	2.00	2.00	2.00
Administrative Assistant	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Full Time Personnel Total	**7.00**	**7.00**	**7.00**

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Fund	Program
General	**Code Enforcement**
Department: **Planning & Development**	Account Number: **01 - 05 . 27**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
601	Salaries	347,326	340,921	348,388	348,225	358,810
602	Part-Time	0	13,327	3,432	3,432	0
609	Workers Compensation	11,370	12,027	12,900	12,350	10,900
695	Overtime	2,505	1,652	3,168	1,380	3,500
696	F.I.C.A.	24,972	25,094	27,300	27,005	27,715
697	Hospital & Medical	49,947	58,137	54,975	54,130	54,975
	Total	**436,120**	**451,158**	**450,163**	**446,522**	**455,900**

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Fund	Program
General	**Code Enforcement**
Department: **Planning & Development**	Account Number: **01 - 05 . 27**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	370	150	400	300	400
702	Office Supplies	2,817	2,335	2,280	2,100	2,400
703	Gasoline & Oil	2,798	3,282	3,850	3,850	5,450
707	Personnel Equipment	871	897	1,500	900	1,500
711	Hardware & Tools	146	443	200	200	2,255
716	Computer SW / HW	0	495	0	0	0
730	Operational Equip	0	1,901	0	0	0
	Total	**7,002**	**9,503**	**8,230**	**7,350**	**12,005**

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Fund	Program
General	**Code Enforcement**
Department	Account Number
Planning & Development	**01 - 05 . 27**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	3,321	2,050	4,000	2,500	4,600
812	Meetings & Conf	165	94	1,820	1,500	2,400
822	Memberships	477	402	675	542	675
826	Communications	1,374	1,130	1,450	1,697	1,450
829	Printing	1,483	799	0	0	0
832	Vehicle Maintenance	897	404	1,520	1,310	1,520
841	Publications	1,277	202	400	320	400
848	Training & Education	180	705	900	900	1,010
851	Area Contract Maint	0	0	0	0	6,000
	Total	**9,174**	**5,786**	**10,765**	**8,769**	**18,055**

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Fund	Program
General	**Community Improvement**
Department	Account Number
Planning & Development	**01 - 05. 29**

Program Description

The Community Improvement Program was established to account for costs associated with the City acquisition and disposal of properties **other than** for park lands, rights-of-way, public buildings, or specific redevelopment projects for which grant or other earmarked funds are available. This account is also used to record City expenditures incurred to abate property maintenance violations for which property owners will be billed. Failure to reimburse the City for such expenditures typically results in a lien being placed on the property. The cost of demolishing dilapidated buildings is budgeted in this program. In addition, the fund covers the City's share (17%) of the lease costs for the Congregational Church west parking lot for employee parking in the Old Webster Business District.

Budget Highlights

Funds are being moved from this program to the Code Enforcement (27) program for personnel equipment, professional services and area contract maintenance for the upcoming year as this program is being closed out.

Fund	Program
General	**Community Improvement**
Department	Account Number
Planning & Development	**01 - 05 . 29**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	500	500	0
800 Contractural Services	7,421	9,304	9,000	5,878	0
900 Capital	1,905	30,337	0	0	0
950 Other	0	0	0	0	0
Totals	**9,326**	**39,641**	**9,500**	**6,378**	**0**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
General	**Community Improvement**
Department: **Planning & Development**	Account Number: **01 - 05 . 29**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
707	Personnel Equipment	0	0	500	500	0
	Total	**0**	**0**	**500**	**500**	**0**

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Fund	Program
General	**Community Improvement**
Department	Account Number
Planning & Development	**01 - 05 . 29**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	0	250	500	578	0
814	Land/Building Rental	2,292	2,708	2,500	2,500	0
830	Advertising	0	28	0	0	0
851	Area Contract Maint	5,129	6,318	6,000	2,800	0
	Total	**7,421**	**9,304**	**9,000**	**5,878**	**0**

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Fund	Program
General	**Community Improvement**
Department	Account Number
Planning & Development	**01 - 05 . 29**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
906	Contract Construction	0	30,337	0	0	0
911	Land Acquisition	1,905	0	0	0	0
	Total	**1,905**	**30,337**	**0**	**0**	**0**

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Fund	Program
Capital Improvement Tax	**Planning Capital Improvement**
Department	Account Number
Planning & Development	**26 – 05. 61**

Program Description

This program is funded by the one-half cent sales tax for Capital Improvements and includes work initiated by the Planning & Development Department.

Budget Highlights

No Capital Improvements are budgeted from this program in FY 2014

Fund	Program
Capital Improvement Tax	**Planning Capital Improvement**
Department	Account Number
Planning & Development	**26 - 05 . 61**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	0	0	110,000	110,000	0
950 Other	0	0	0	0	0
Totals	**0**	**0**	**110,000**	**110,000**	**0**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**Planning Capital Improvement**
Department	Account Number
Planning & Development	**26 - 05 . 61**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
901	Operational Equipment	0	0	110,000	110,000	0
	Total	**0**	**0**	**110,000**	**110,000**	**0**

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Fund	Program
Old Webster Taxing District	**Old Webster Taxing District**
Department	Account Number
Planning & Development	**12 - 05 .50**

Program Description

The Old Webster Taxing District program is for area improvements and promotional activities to benefit the businesses and property owners, and which are not normal functions of City Government. A 9-member advisory commission of merchants and property owners recommend the annual budget and oversee specific expenditures during the budget year to upgrade the district and promote the businesses, using funds derived from surcharges on merchants and property within the District. Projects include advertising for major Spring and Fall/Christmas events, routine maintenance and landscaping of the public areas, and special projects such as parking lot development and signage.

Budget Highlights

The District is continuing to pay off their new LED streetlights as a 50% match with the City as well as providing a 50/50 match with building owners to fund installation of holiday lighting on buildings. Plants and maintenance materials are being transferred out to the Parks budget for their management. Professional services for the Trade Association administrative staff has been moved from advertising where it had been transferred out in the past. Overall advertising has been decreased to keep from pulling too much money from reserves.

Fund	Program
Old Webster Taxing District	**Old Webster Taxing District**
Department	Account Number
Planning & Development	**12 - 05 . 50**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	6,021	-463	0	0	0
700 Materials and Supplies	7,091	14,836	13,750	12,825	5,150
800 Contractural Services	32,108	42,018	44,060	43,374	39,650
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**45,220**	**56,391**	**57,810**	**56,199**	**44,800**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Old Webster Taxing District	**Old Webster Taxing District**
Department	Account Number
Planning & Development	**12 - 05 . 50**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
602	Part-Time	5,404	0	0	0	0
609	Workers Compensation	204	-463	0	0	0
696	F.I.C.A.	413	0	0	0	0
	Total	**6,021**	**-463**	**0**	**0**	**0**

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Fund	Program
Old Webster Taxing District	**Old Webster Taxing District**
Department	Account Number
Planning & Development	**12 - 05 . 50**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
702	Office Supplies	0	0	350	225	350
711	Hardware & Tools	85	262	300	0	300
721	Plant Materials	0	0	5,550	5,300	0
730	Operational Equip	2,860	10,135	4,500	4,000	4,500
751	Area Maint Materials	4,146	4,439	3,050	3,300	0
	Total	**7,091**	**14,836**	**13,750**	**12,825**	**5,150**

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Fund	Program
Old Webster Taxing District	**Old Webster Taxing District**
Department	Account Number
Planning & Development	**12 - 05 . 50**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	3,424	3,510	3,500	3,500	5,150
810	Disposal Services	375	1,050	900	1,010	1,000
814	Land/Building Rental	10,123	12,327	11,690	11,664	12,000
823	Street Lights	2,229	2,253	2,970	2,200	2,500
826	Communications	133	0	0	0	0
830	Advertising	15,673	22,878	25,000	25,000	19,000
851	Area Contract Maint	151	0	0	0	0
	Total	**32,108**	**42,018**	**44,060**	**43,374**	**39,650**

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Fund	Program
Old Orchard Taxing District	**Old Orchard Taxing District**
Department	Account Number
Planning & Development	**13 - 05. 52**

Program Description

The Old Orchard Taxing District program is for area improvements and promotional activities benefiting area businesses and property owners, and which are not normal functions of City Government. The District is located along Big Bend Blvd. and S. Old Orchard between Summit Avenue and Dale Avenue. A 9-member advisory commission of merchants and property owners recommends the annual budget and oversee specific expenditures during the budget year to upgrade the District and promote the businesses, using funds derived from surcharges on merchants and property within the District. Projects include advertising for major Spring and Fall/Christmas events, routine maintenance and landscaping of the public areas, and special projects such as Gazebo Park improvements and signage.

Budget Highlights

Plants and maintenance materials are being transferred out to the Parks budget for their management. Professional services for the Merchants Association administrative staff has been requested for website updates and promotion of the District. Overall advertising has been decreased to keep from pulling too much money from reserves.

Fund	Program
Old Orchard Taxing District	**Old Orchard Taxing District**
Department	Account Number
Planning & Development	**13 - 05 . 52**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	5,468	0	0	0	0
700 Materials and Supplies	5,458	5,323	5,400	5,025	1,400
800 Contractural Services	32,931	22,361	33,900	27,750	33,950
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	**43,857**	**27,684**	**39,300**	**32,775**	**35,350**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Old Orchard Taxing District	**Old Orchard Taxing District**
Department	Account Number
Planning & Development	**13 - 05 . 52**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
602	Part-Time	4,964	0	0	0	0
609	Workers Compensation	135	0	0	0	0
696	F.I.C.A.	369	0	0	0	0
	Total	**5,468**	**0**	**0**	**0**	**0**

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Fund	Program
Old Orchard Taxing District	**Old Orchard Taxing District**
Department	Account Number
Planning & Development	**13 - 05 . 52**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
701	Miscellaneous	66	21	100	25	100
730	Operational Equip	449	1,365	1,300	1,000	1,300
751	Area Maint Materials	4,943	3,937	4,000	4,000	0
	Total	**5,458**	**5,323**	**5,400**	**5,025**	**1,400**

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Fund	Program
Old Orchard Taxing District	**Old Orchard Taxing District**
Department	Account Number
Planning & Development	**13 - 05 . 52**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	1,755	1,879	4,600	4,250	7,600
810	Disposal Services	375	931	900	900	800
824	Electricity	77	129	150	150	150
826	Communications	133	0	0	0	0
827	Water & Sewer	323	676	1,200	1,100	1,200
830	Advertising	15,772	11,475	16,250	12,900	13,400
850	Parking Lot Lighting	1,959	2,086	1,800	1,450	1,800
851	Area Contract Maint	4,950	185	4,000	2,000	4,000
857	Pay Other Agencies	7,587	5,000	5,000	5,000	5,000
	Total	**32,931**	**22,361**	**33,900**	**27,750**	**33,950**

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Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department	Account Number
Planning & Development	**15 - 05 . 53**

Program Description

This program is for area improvements and promotional activities which benefit the businesses and property owners, and which are not normal functions of the City. A 7-member advisory commission of merchants and property owners recommend the annual budget and oversee specific expenditures, using funds derived from surcharges on merchants and property within the District. The District includes commercial properties which front on Big Bend Blvd. from the east end of Schnucks on the east, to Gray Avenue on the west.

Budget Highlights

Plants and maintenance materials are being transferred out to the Parks budget for their management. Overall spending in this District has not matched the totals coming into the fund. The Commission provided a budget which more closely matched what taxes were coming in. The District continues to offer façade improvement grants, budgeting $2,000 in a 50/50 program for property owners and businesses.

Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department	Account Number
Planning & Development	**15 - 05 . 53**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	3,441	0	0	0	0
700 Materials and Supplies	11,118	4,346	20,150	5,200	4,150
800 Contractural Services	2,174	3,239	3,900	3,482	3,750
900 Capital	0	0	5,000	1,248	1,000
950 Other	14,150	100	5,000	2,000	2,000
Totals	**30,883**	**7,685**	**34,050**	**11,930**	**10,900**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department **Planning & Development**	Account Number **15 - 05 . 53**

Personnel Services						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
602	Part-Time	3,089	0	0	0	0
609	Workers Compensation	116	0	0	0	0
696	F.I.C.A.	236	0	0	0	0
	Total	**3,441**	**0**	**0**	**0**	**0**

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Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department **Planning & Development**	Account Number **15 - 05 . 53**

Materials and Supplies						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
702	Office Supplies	100	152	150	0	150
730	Operational Equip	986	651	10,000	200	2,000
751	Area Maint Materials	10,032	3,543	10,000	5,000	2,000
	Total	**11,118**	**4,346**	**20,150**	**5,200**	**4,150**

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Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department	Account Number
Planning & Development	**15 - 05 . 53**

Contractual						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
803	Professional Services	840	1,357	1,500	1,400	1,500
827	Water & Sewer	179	0	250	0	0
830	Advertising	0	757	1,000	982	1,000
831	Postage	0	0	50	0	50
850	Parking Lot Lighting	1,155	1,125	1,100	1,100	1,200
	Total	**2,174**	**3,239**	**3,900**	**3,482**	**3,750**

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Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department	Account Number
Planning & Development	**15 - 05 . 53**

Capital						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
909	Area Improvements	0	0	5,000	1,248	1,000
	Total	**0**	**0**	**5,000**	**1,248**	**1,000**

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Fund	Program
Crossroads Taxing District	**Crossroads Taxing District**
Department	Account Number
Planning & Development	**15 - 05 . 53**

Other						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
950		0	0	0	0	0
960	Façade Beautification	14,150	100	5,000	2,000	2,000
	Total	**14,150**	**100**	**5,000**	**2,000**	**2,000**

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Fund	Program
General Obligation Debt Service	**General Obligation Debt Service**
Department	Account Number
Debt Service	**08 - 07 .42**

Program Description

This program is funded by property tax to pay principal and interest on City debt resulting from the issuance of general obligation bonds for major street reconstruction projects.

Budget Highlights

In FY 2011, new debt was incurred as a result of the passage of Proposition W. These funds will be used to replace deteriorated concrete and asphalt streets within the City.

Fund	Program
General Obligation Debt Service	**General Obligation Debt Service**
Department	Account Number
Debt Service	**08 - 07 . 42**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	2,670,270	1,175,959	1,176,150	1,176,150	1,180,250
Totals	**2,670,270**	**1,175,959**	**1,176,150**	**1,176,150**	**1,180,250**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund			Program			
General Obligation Debt Service			**General Obligation Debt Service**			
Department			Account Number			
Debt Service			**08 - 07 . 42**			
Other		**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
Account Number	**Account Title**					
955	Debt Service Principal	2,550,000	780,000	795,000	795,000	815,000
956	Debt Service Interest	118,850	394,750	379,150	379,150	363,250
957	Debt Service Expense	1,420	1,209	2,000	2,000	2,000
	Total	**2,670,270**	**1,175,959**	**1,176,150**	**1,176,150**	**1,180,250**

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Fund	Program
Capital Improvement Tax	**Capital Improvement Debt Service**
Department	Account Number
Debt Service	**26 - 07 .63**

Program Description

This program is funded by the one-half cent Capital Improvement Sales Tax. The principal and interest on the Certificates of Participation for the renovations to City Hall is expended from this program. In December, 2009, the City entered into a lease purchase transaction, at a lower interest rate, the proceeds of which were used to pay the costs of refunding the outstanding certificates. The Capital Improvement portion of the new Series 2009 lease was fully paid off in 2011, the year the original certificates were to be paid.

Budget Highlights

This debt was fully paid off in FY 2011 so no funds are budgeted in this program for FY 2014.

Fund	Program
Capital Improvement Tax	**Capital Improvement Debt Service**
Department	Account Number
Debt Service	**26 - 07 . 63**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	431,923	13,264	0	0	0
Totals	**431,923**	**13,264**	**0**	**0**	**0**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Capital Improvement Tax	**Capital Improvement Debt Service**
Department	Account Number
Debt Service	**26 - 07 . 63**

Other						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
955	Debt Service Principal	409,500	11,571	0	0	0
956	Debt Service Interest	21,801	1,693	0	0	0
957	Debt Service Expense	622	0	0	0	0
	Total	**431,923**	**13,264**	**0**	**0**	**0**

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Fund	Program
Park Improvement Tax	**Park Debt Service**
Department	Account Number
Debt Service	**30 - 07 . 70**

Program Description

This program is funded by using 80% of the one-half cent sales tax for Park and Storm Water Improvements. The principal and interest on the Certificates of Participation for the renovations to Blackburn Park is expended from this program. In December, 2009, the City entered into a lease purchase transaction, the proceeds of which were used to pay the costs of refunding the outstanding certificates. This new Series 2009 lease at lower interest rates will still be fully paid in 2015, the year the original certificates were to be paid.

Budget Highlights

Fund	Program
Park Improvement Tax	**Park Debt Service**
Department	Account Number
Debt Service	**30 - 07 . 70**

Program Request / **Type of Expenditure**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	185,759	237,453	238,065	238,065	238,565
Totals	**185,759**	**237,453**	**238,065**	**238,065**	**238,565**

Personnel Schedule	**Number of Employees**		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Park Improvement Tax	**Park Debt Service**
Department	Account Number
Debt Service	**30 - 07 . 70**

Other						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
955	Debt Service Principal	175,500	220,000	225,000	225,000	230,000
956	Debt Service Interest	9,343	15,915	11,515	11,515	7,015
957	Debt Service Expense	916	1,538	1,550	1,550	1,550
	Total	**185,759**	**237,453**	**238,065**	**238,065**	**238,565**

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Fund	Program
Shoppes At Old Webster TIF	**Shoppes At Old Webster**
Department	Account Number
Debt Service	**21 - 07 . 45**

Program Description

This program was established to repay Tax Increment Notes related to the Shoppes at Old Webster project approved in 1998.

Budget Highlights

Estimated debt service costs are budgeted in this program for FY 2014.

Fund	Program
Shoppes At Old Webster TIF	**Shoppes At Old Webster**
Department	Account Number
Debt Service	**21 - 07 . 45**

Program Request Type of Expenditure	2011 Actual	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractural Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	381,475	463,100	413,260	435,555	413,390
Totals	**381,475**	**463,100**	**413,260**	**435,555**	**413,390**

Personnel Schedule	Number of Employees		
Position Title	**2012 Actual**	**2013 Actual**	**2014 Budget**

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Fund	Program
Shoppes At Old Webster TIF	**Shoppes At Old Webster**
Department	Account Number
Debt Service	**21 - 07 . 45**

Other						
Account Number	**Account Title**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**2013 Estimated**	**2014 Budget**
955	Debt Service Principal	225,000	319,000	286,650	309,000	303,775
956	Debt Service Interest	149,490	137,115	119,625	119,570	102,630
957	Debt Service Expense	6,985	6,985	6,985	6,985	6,985
	Total	**381,475**	**463,100**	**413,260**	**435,555**	**413,390**

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CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a plan for the city's capital investments over a five-year period. The CIP is both a fiscal and planning device that allows the City to project all capital costs, funding sources, and timing. Each year the CIP is reviewed by the City Council within the context of ongoing city, county, and state planning, programs, and policies.

The City of Webster Groves's CIP was developed around two primary goals: 1). to ensure the appropriate maintenance of existing infrastructure and facilities; and, 2). to plan effectively for future needs given current resources. The CIP document provides the City Council, the staff, and the public with a framework for planning and scheduling capital projects. The plan presents a clear picture of projects scheduled for the current year. The process of updating the plan annually also provides an opportunity to revise the document based on changing community needs and priorities, revised cost estimates, or alternative funding sources.

Capital investments involve major city assets that normally have long, useful lives of at least 5 years and values of at least $25,000. Items included within the CIP are usually found within one of the following five categories:

1. The acquisition of land and/or buildings for a public purpose.
2. The construction of a significant facility, i.e., a building or a road, or the addition to or extension of an existing facility.
3. Rehabilitation or major repair to all or part of a facility, i.e., infrequent repairs that are not considered to be recurring maintenance.
4. The annual street maintenance program, including replacement or repair of concrete and asphalt pavement streets.
5. Vehicles, equipment, furniture, and fixtures.

The current CIP for years 2014-2018 includes five years of projected capital expenditures totaling $13,253,014. The first year of the program is incorporated into the capital portion of the 2014 budget totaling $3,948,237. The remaining four years will serve as a financial plan for capital investments. The CIP compliments the Annual Budget and is updated each budget cycle. Revenues that are used to fund various capital projects that are a part of this program are discussed in the detailed revenue narrative section of this document, beginning on page 91. The detailed breakout of expenditures as related to the revenues for each fund can be found in the fund summaries section beginning on page 25 of this document.

Some capital projects affect future operating budgets either positively or negatively by influencing maintenance costs or by providing capacity for new services to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility. Five separate funds provide necessary funding for the Capital Improvement Program. These funds include the Street Improvement Fund, Capital Improvement Sales Tax Fund, Park Improvement Sales Tax Fund, Storm Water Improvement Fund, and the Grant Fund.

Operational impacts of this program are generally either non-existent or positive, where the project will either generate revenue to offset expenses or will actually reduce overall operating costs. None of the projects in this year's CIP have significant negative operating impacts. Vehicle and equipment purchases provide the City with operational savings as the gas and oil savings is expected to positively impact the City with the purchase of more fuel efficient and greener products. Due to the fact that repair expenses accelerate as equipment ages, replacing the equipment periodically lowers these expenses. Repairs and replacement of items will continue to draw our residents to the many programs we provide at the Recreation Complex and is expected to continue to supplement other revenue sources that are budgeted in the General Fund. The solar panels at the service center, replacement of pool filter elements and covers, and implementation of a salt brine system drive down operational costs for utilities and maintenance fees. Non-operational financial impacts are also addressed on individual project justification sheets. These included improved safety, appearance and aesthetic improvements, and functionality.

Operational impacts are evident with the implementation of specific processes, equipment, etc., such as with the License Plate Reader system that will allow officers to automatically be alerted to a license plate of a stolen/wanted vehicle or a wanted/warrant of a person associated with a vehicle. Additions to the outbuilding to construct a shed roof with siding on both sides at the Service Center to accommodate equipment and materials that are currently exposed to the weather is also a cost saving measure. While return on investment will not be immediately observed, over time vehicles and equipment that are housed out of the elements will have less rust over the same period of time than those exposed to the elements. Replacement of components of the Toddler Pool Feature at the Aquatic Center as well as Rink Replacement are costs that the City expects to receive a benefit of over time with increased usage of the recreational facilities, and therefore increased revenues from facility passes purchased by users. Additionally, with the repairs of the ice rink, the approximate savings on electricity alone due to the slab replacement is estimated to be $9,150 annually. Another much smaller savings in electricity, but still an operational cost is the decrease in cost with replacement of the dessicant dehumidifier with an approximate savings to the operational budget of $800 annually. The installation of a generator for the Recreation Complex is expected to increase operational costs, but only by about $2,000 total which includes a maintenance contract, testing, fuel and fuel additives.

The Salt Brining system that will be implemented in snow fighting efforts this winter is expected to reduce employee overtime and reduce salt costs as it is believed that salt usage will be reduced between 20-40% for a similar snow event. Solar Panels for the Service Center are budgeted for installation in fiscal year 2014. It is expected to save the City about $6,305 annually while reducing the amount of energy purchased from the AmerenUE grid. The Telephone Upgrade should provide an operational savings of at least $20,000 as staff participated in a plan to analyze usage and billing during the review of the current system and several cost saving areas were noted and implemented. Finally, Memorial Tennis Courts are expected to save the City operationally with the rehabilitation in 2015 that will include post-tension concrete with a 25 year crack-free guarantee, and operational costs for equipment nets and color-coating every 5-7 years estimated at $32,000.

Whenever the city commits to a capital project, there is an associated long-range impact on operating funds. Most capital projects affect future operating budgets either positively or negatively by influencing maintenance costs or by providing capacity for new services to be offered. Such impacts vary widely from project to project and, as such, are evaluated individually during the process of assessing project feasibility. The amount of impact is categorized as: positive, negligible, slight, moderate, or high. These are noted in the CIP Details table, page 370.

Positive: The project will either generate revenue to offset expenses or will actually reduce overall operating costs.

Negligible: The impact will be very small. The project will generate less than $10,000 per year in increased operating expenditures or savings.

Slight: The impact will be between $10,000 and $25,000 per year in increased operating expenditures.

Moderate: The impact will be between $25,000 and $50,000 per year in increased operating expenditures.

High: The project will increase operating expenditures by more than $50,000 annually.

Capital Improvement Program Summary

	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Street Improvement Tax Fund	$2,254,740	$560,000	$560,000	$560,000	$560,000	**$4,494,740**
Capital Improvement Sales Tax Fund	$1,267,497	$1,757,490	$1,586,279	$1,170,369	$841,639	**$6,623,274**
Storm Water Improvement Fund	$142,000	$105,000	$143,000	$100,000	$110,000	**$600,000**
Grant Fund	$284,000	$430,000	$280,000	$261,000	$280,000	**$1,535,000**
TOTAL	**$3,948,237**	**$2,852,490**	**$2,569,279**	**$2,091,369**	**$1,791,639**	**$13,253,014**

14 CIP DETAILS

	FY 14	FY 15	FY 16	FY17	FY18	Total	Impact on Operations
Street Improvement							
Street Improvement Bond Issue	$1,694,740					$1,694,740	Positive
Mill and Overlay	$560,000	$560,000	$560,000	$560,000	$560,000	$2,800,000	Positive
	$2,254,740	**$560,000**	**$560,000**	**$560,000**	**$560,000**	**$4,494,740**	
Capital Improvement							
Phone System	$18,307	$18,307				$36,614	Positive
Storage Area Network	$50,000					$50,000	Negligible
General Government Subtotal	$68,307	$18,307	$0	$0	$0	$86,614	
Police Vehicles	$70,000	$83,000	$70,000	$83,000	$70,000	$376,000	Negligible
Police Facility Monitoring System	$70,000					$70,000	Negligible
Update Men's Locker Room		$47,500				$47,500	Positive
In-car Video Recording System			$80,000			$80,000	Negligible
AVLPR System				$50,000		$50,000	Negligible
Police Subtotal	$140,000	$130,500	$150,000	$133,000	$70,000	$623,500	
Ambulance				$215,000		$215,000	Positive
Staff Vehicle		$26,000				$26,000	Positive
Fire Pumper			$495,000			$495,000	Positive
Command Vehicle					$46,500	$46,500	Positive
Fire Subtotal	$0	$26,000	$495,000	$215,000	$46,500	$782,500	
Dump Trucks	$124,240	$125,200	$131,460	$138,030	$0	$518,930	Positive
Pick-up Trucks - Public Works	$53,500				$42,000	$95,500	Positive
Shed Roof & Siding	$53,700					$53,700	Negligible
Solar Panels-Svc Center	$135,000					$135,000	Positive
Mill & Overlay	$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000	Positive
Fleet Vehicles	$0	$49,540	$49,500	$49,500	$46,000	$194,540	Positive
Salt Brine Equipment	$70,000					$70,000	Positive
Crack Sealing Pot		$50,420				$50,420	Positive
Tractor/Loader/Backhoe		$118,000				$118,000	Negligible
Public Works Subtotal	$686,440	$593,160	$430,960	$437,530	$338,000	$2,486,090	
Pick-up Truck	$25,750	$26,523	$27,319	$28,139	$29,139	$136,870	Negligible
Vertidrain			$30,000			$30,000	Negligible
Pebble Tech Replacement - Pool	$49,000					$49,000	Negligible
Fitness Center Circuit			$70,000			$70,000	Positive
Memorial Park Improvements		$120,000	$150,000			$270,000	Negligible

	FY 14	FY 15	FY 16	FY17	FY18	Total	
Replacement of SCS at Aquatic Ctr	$160,000					$160,000	Negligible
Diamond Brite Replacement - Pool			$85,000			$85,000	Negligible
Replace filter elements & covers	$35,000					$35,000	Positive
Meeting Room/Fitness Ctr Carpet		$30,000				$30,000	Negligible
Message Marquee		$40,000				$40,000	Positive
Chiller Tube Bundles -rink				$80,000		$80,000	Negligible
Dessicant Dehumidifier			$68,000			$68,000	Positive
Action Park Redesign			$50,000			$50,000	Slight
Tennis Courts Repair-Memorial Pk		$50,000				$50,000	Negligible
Tennis Courts-Blackburn Park				$80,000		$80,000	Negligible
Aquatic Center Improvements		$80,000				$80,000	Negligible
Replacement of Aquatic Play Feat.		$90,000				$90,000	Negligible
Rink Concrete Pad Replacement	$43,000	$520,000				$563,000	Positive
Electric Boom Lift		$33,000				$33,000	Positive
Aquatic Center Fencing				$51,700		$51,700	Negligible
Pool Slide Replacement				$120,000		$120,000	Positive
Southwest Park	$30,000		$30,000		$30,000	$90,000	Negligible
Lockwood Park				$25,000		$25,000	Negligible
Memorial Park Master Plan	$30,000					$30,000	Negligible
Recreation Complex Generator					$100,000	$100,000	Negligible
Ice Rink Cooling Tower					$78,000	$78,000	Positive
Tennis Court Surface-Larson Park					$80,000	$80,000	Negligible
Leisure Pool					$70,000	$70,000	Negligible
Parks & Recreation Subtotal	$372,750	$989,523	$510,319	$384,839	$387,139	$2,644,570	
	$1,267,497	**$1,757,490**	**$1,586,279**	**$1,170,369**	**$841,639**	**$6,623,274**	
Storm Water							
Storm Water Improvement	$142,000	$105,000	$143,000	$100,000	$110,000	$600,000	Positive
	$142,000	**$105,000**	**$143,000**	**$100,000**	**$110,000**	**$600,000**	
Grants & Donations							
Southwest Park	$280,000		$280,000		$280,000	$840,000	Negligible
Lockwood Park				$261,000		$261,000	Negligible
Memorial Park Master Plan	$4,000					$4,000	Negligible
Tennis Court Repair-Mem. Park		$430,000				$430,000	Negligible
	$284,000	**$430,000**	**$280,000**	**$261,000**	**$280,000**	**$1,535,000**	
Total Projects	**$3,948,237**	**$2,852,490**	**$2,569,279**	**$2,091,369**	**$1,791,639**	**$13,253,014**	

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Project: Telephone System Upgrade	Fund: Capital Improvement Sales Tax
Department: General Government	Program: General Govt. Capital Improvement

Description

Continuation of the 5 year lease to upgrade the city-wide phone system.

Justification

The upgrade of the City's phone system brought the current system up-to-date to a software version level that is serviceable by the manufacturer. This upgrade included a voice mail server that can be backed up in case of emergency. The City's previous telephone system, due to age, was no longer considered servicable by the manufacturer. The upgrade has addressed this service issue as well as offer advanced backup and recovery features and better management functionality.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr. Sales Tax	$18,307	$18,307	$0	$0	$0	$36,613
						$0
TOTAL	$18,307	$18,307	$0	$0	$0	$36,613

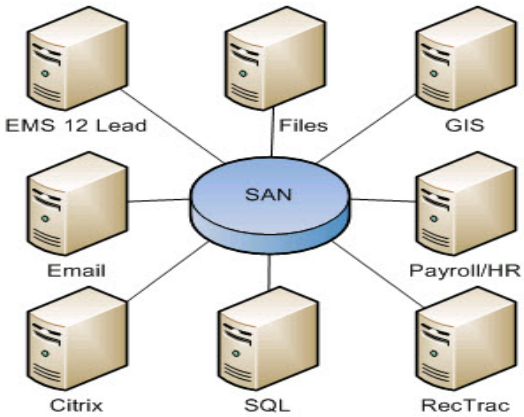
Project: Storage Area Network	Fund: Capital Improvement Sales Tax
Department: General Government	Program: General Govt. Capital Improvement

Description

Replacement of the current Storage Area Network which contains all of the City's electronic data. The Storage Area Network is host to 35 servers including payroll, email, databases and file storage.

Justification

This system is the key component to the City's server architecture. The current Storage Area Network (SAN) is considered an 'End of Life' product by the manufacturer and future maintenance will no longer be available. The current SAN has reached capacity for storage and can no longer be upgraded. The new SAN will increase the amount of available storage to meet the City's needs for several years. It will be eligible for manufacturer maintenance for the next five years.



Project Costs and Funding Source

Funding Source	FY 13	FY 14	FY 15	FY 16	FY 17	TOTAL
Capital Impr. Sales Tax	$50,000	$0	$0	$0	$0	$50,000
						$0
TOTAL	$50,000	$0	$0	$0	$0	$50,000

Project: Police Vehicles	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description

The department plans on purchasing three marked patrol vehicles.

Justification

The department maintains a fleet of 21 vehicles. Fourteen are utilized for patrol and average over 25,000 miles per year. To maintain a safe and desirable work environment for officers, it is necessary to replace three patrol vehicles annually. Each has near 100,000 miles. Administrative, detective, and specialized vehicles have a longer life and are replaced as needed.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Imp. Sales Tax	$70,000	$83,000	$70,000	$83,000	$70,000	$376,000
						$0
						$0
TOTAL	$70,000	$83,000	$70,000	$83,000	$70,000	$376,000

Project: In-car Video Recording System	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description

Replace existing equipment in 9 marked and 2 unmarked police cars with upgraded equipment as a part of the In-car Video Recording System.

Justification

The current video system will be seven years old and has performed beyond a reasonable life span for this technology. Video recording is most important for officer-citizen contacts, prisoner transports, probable cause questions and use of force and misconduct allegations. The technology also increases officer safety and officer awareness of conduct. A digital wireless system will have the capability to allow real time monitoring and provide a high level of confidence for the integrity of stored video data.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax			$80,000			$80,000
						$0
TOTAL	$0	$0	$80,000	$0	$0	$80,000

Project: Update Men's Locker Room	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description

Replace old lockers with new compartmentalized lockers and bench system and replace mat flooring.

Justification

The Men's Locker Room was not updated during the most recent building renovation. Current lockers are over twenty years old, rusting and show significant wear from constant use. The existing floor tiles are worn and beginning to tear and dislocate from their base.

Existing Lockers/Flooring

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax		$ 47,500				$47,500
						$0
TOTAL	$0	$47,500	$0	$0	$0	$47,500

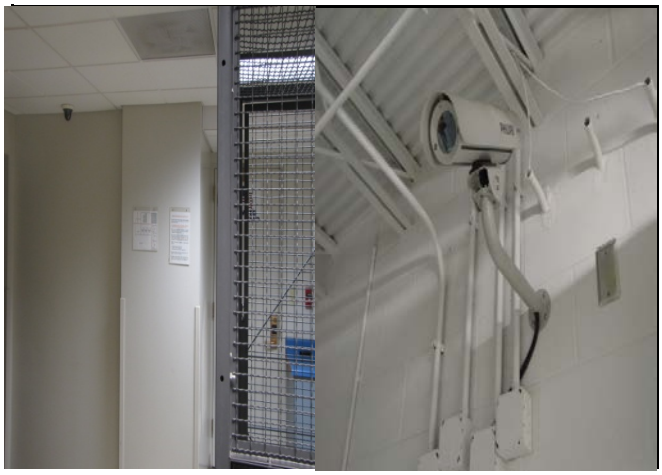
Project: City Hall Facility Monitoring	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description

Replacement of the Video Monitoring Security System which monitors the City Hall/Police parking areas, the Police front and sally port entrances, lobby, records, prisoner processing areas and jail cells.The system is automated through a computer and stores sixty to ninety days of video on a secure server. The system can also be monitored by clerks/officers. The new system would also include monitoring of both City Hall entrances and the Council Chambers.

Justification

The system is critical in monitoring suspect and prisoner activity and important in monitoring activity in parking areas, entrances and the lobby. The current system will be over ten years old and has been upgraded twice. It will be well beyond a reasonable life span for current technology and further upgrades would not be cost effective and difficult to achieve. The new system would provide needed security to both City Hall Entrances and the City Council Meeting Chambers.



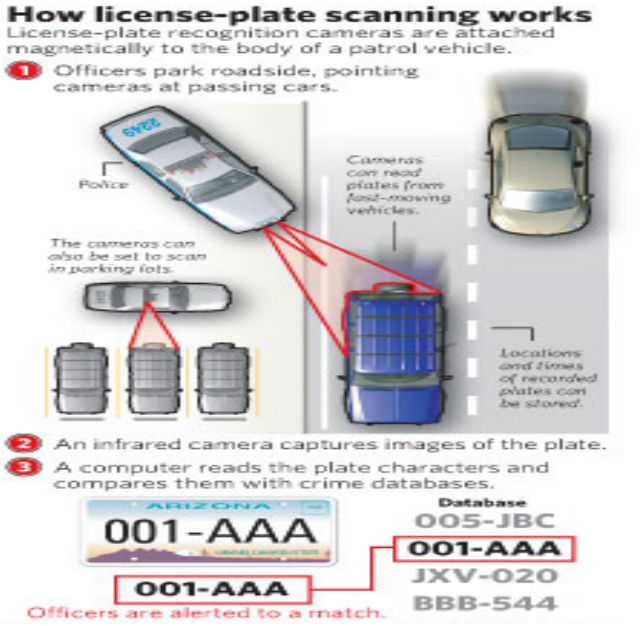
Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$70,000	$0	$0	$0	$0	$70,000
TOTAL	$70,000	$0	$0	$0	$0	$70,000

Project: AVLPR System	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description

Purchase of two License Plate Reader Systems (LPR). License plate recognition cameras are attached to a patrol vehicle. They are designed to automatically read license plates, transmit plate numbers to Law Enforcement data bases and match numbers with stolen/wanted vehicles. They also store the numbers read in a data base that can queried at a later date.



Justification

The system will allow officers to automatically be alerted to a license plate of a stolen/wanted vehicle or a wanted/warrant of a person associated with a vehicle. In addition it creates a data base of vehilces in an area that can be queried in the event of a crime to establish potential suspect vehicles. It increases officer safety through auto recognition and alerts prior to vehicle stops. It is also a good investigative tool to determine suspect vehicles in an area where crimes have been committed.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$0	$0	$50,000	$0	$50,000
						$0
TOTAL	$0	$0	$0	$50,000	$0	$50,000

Project: **Fire Department Staff Vehicle**	Capital Improvement Sales Tax
Department: Public Safety	**Program:** Fire Capital Improvement

Description

A passenger vehicle driven by the Fire Chief and is used for routine administrative duties as well as emergency response and command functions.

Justification

This vehicle is replaced on an as needed basis. The current 2007 vehicle will have approximately 100,000 miles at the time of replacement.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$0	$26,000	$0	$0	$0	$26,000
						$0
						$0
TOTAL	$0	$26,000	$0	$0	$0	$26,000

Project: Fire Pumper	Capital Improvement Sales Tax
Department: Public Safety	Program: Fire Capital Improvement

Description

The fire pumper operates out of fire house #2 as the front line pumper. It is designed to carry hose, water, tools, emergency medical equipment and personnel for the purpose of extinguishing fires, delivering emergency care and mitigating hazardous conditions.

Justification

The new pumper will replace the existing 2004 front line pumper and the 2004 pumper will then be moved to reserve status. Replacement considerations are based on the expected useful life of front line fire apparatus as well as the assessment of the overall condition, systems and components. The City's goal is to maintain reliable, safe equipment while avoiding costly repairs and down time associated with aging and worn fire apparatus.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales Tax	$0	$0	$495,000	$0	$0	$495,000
						$0
						$0
TOTAL	$0	$0	$495,000	$0	$0	$495,000

Project: Ambulance	Capital Improvement Sales Tax
Department: Public Safety	**Program** Fire Capital Improvement

Description

The ambulance is a Mobile Advanced Life Support Vehicle with patient transportation capabilities. In a typical year the ambulance responds to over 1,200 medical calls and transports approximately 800 patients to area hospitals. This unit provides medical support at fires and vehicle accidents.

Justification

At replacement the current ambulance will be 7 years old and have approximately 100,000 miles. It will be at the end of its expected service life and require replacement in order to maintain a safe and reliable front line ambulance. The ambulance is critical to fulfilling our mission of providing emergency medical care in the community. The request to purchase a new ambulance is guided by our commitment to provide quality service.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$0	$0	$0	$215,000	$0	$215,000
						$0
						$0
TOTAL	$0	$0	$0	$215,000	$0	$215,000

Project: Command Vehicle	Capital Improvement Sales Tax
Department: Public Safety	Program: Fire Department

Description

The Fire Department command vehicle is used by the on duty Battalion Chief as a mobile command unit. The vehicle carries a variety of data and communication tools to assist the incident commander with managing emergency incidents.

Justification

The current command vehicle is a 2007 model and replacement is based on its age and and general condition. The role of the command vehicle is critical to the function of incident management and requires a reliable vehicle.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax					$46,500	$46,500
						$0
TOTAL	$0	$0	$0	$0	$46,500	$46,500

Project:	Fund:
Truck F350	Capital Improvement Sales Tax
Department:	**Program:**
Parks and Recreation	Parks and Recreation Capital Improvement

Description

These F350 trucks are used for park maintenance and horticulture activities. They transport equipment, supplies and materials. Note that the truck being replaced in FY18 is a F250, four wheel drive that is additionally used for snow removal.

Justification

The trucks being replaced in FY14, FY15, FY16, FY17 and FY18 will all be 12 - 14 years old at the time of replacement. Scheduled replacement is based on a combination of age, mileage and general mechanical condition of these vehicles.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr. Sales Tax	$25,750	$26,523	$27,319	$28,139	$29,139	$136,870
						$0
TOTAL	$25,750	$26,523	$25,000	$28,139	$29,139	$134,551

Project: Vertidrain	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Verti-Drain Deep-tine Aerator model 7516. The Verti-drain will be used to reduce the compaction of the soil and create safer playing surfaces for the soccer and baseball teams that use the park facilities. By reducing soil compaction, it provides improved drainage and increases moisture retention which allows for a deeper, healthier root system. The aerator eliminates surface disturbance so you can play on the field the day you aerate.

Justification

The current vertidrain was purchased in 2000 and will be 16 years old at time of replacement. Scheduled replacement is based on a combination of age, hours used and general mechanical condition.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr. Sales Tax			$30,000			$30,000
						$0
TOTAL	$0	$0	$30,000	$0	$0	$30,000

Project: Electric Boom Lift	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Electric articulating boom lift allows for up-and-over positioning capabilities (40'6" height and 22' reach), tight turning radius and easy maneuvering through narrow aisles and standard doors. The model requested offers quiet, emission-free operation in sensitive areas and has a carrying capacity of up to 500 lbs. Estimate is for a used unit less than five years old.

Justification

There are many areas for which a boom lift is needed, including to replace lights at the Aquatic Center and ballfields, get balls from the top I-beam in the gym, and clean the ducts over the stands in the rink. The current lift that the Rec Center uses is not high enough to reach these areas and does not articulate. Additionally, there is a need for a lift that will carry a person and equipment of up to 500 pounds, which the current lift will not. Cost to rent is approximately $250/day; $1,500 per month.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax		$33,000				$33,000
						$0
TOTAL	$0	$33,000	$0	$0	$0	$33,000

Project: Rec Complex Generator	Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description

Generator to operate the Recreation Complex as an emergency shelter and morgue in the event of a major natural disaster.

Justification

The Ice Arena at the Recreation Complex has been designated in emergency management planning as the morgue in the event Webster would endure a major natural disaster. In addition, the Recreation Complex would likely house those displaced for an indefinite period of time while infrastructure is repaired. The Rec Complex is also generally held to be a warming and cooling station during the days when part of Webster is out of electricity. (Amount is an estimate based on a future request for proposal.)

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax					$100,000	$100,000
						$0
TOTAL	$0	$0	$0	$0	$100,000	$100,000

Project: Dessicant Dehumidifier	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

The dessicant dehumidifier removes moisture from the air inside the ice arena. It will be twenty-one years old in 2016.

Justification

When the humidity in the arena is too high, there is extreme fog, condensation on the glass and boards, and water dripping from the ceiling. It creates a mold problem, unsafe ice conditions, and causes the compressors to work harder, adding to electric usage.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$0	$68,000	$0	$0	$68,000
						$0
TOTAL	$0	$0	$68,000	$0	$0	$68,000

Project: Pebble Tech Replacement - Pool	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Pebble Tech is a mixture of cements and small, smooth stones that top coat the pool surface. This Pebble Tech surface at the entrance to both the toddler and leisure pools acts as a protective surface to our pool shell. Pebble Tech also allows for sun bathers and children to wade in the shallows. The cost is estimated at 4,000 sq ft @ $12.25 sq ft.

Justification

As settling occurs in our pools, the surfaces often crack in hairlines. As the chemicals attack our pools and freeze/thaw occur, this tough surface degrades and becomes very rough on feet and less protective of the pools. For the past two seasons, the beaches have required grinding to take down the sharp edges due to wear and tear.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr. Sales Tax	$49,000	$0				$49,000
						$0
TOTAL	$49,000	$0	$0	$0	$0	$49,000

Project: Toddler Pool Play Feature	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacement of the play feature in the toddler pool at the Aquatic Center. It includes a slide, water cannons, spray features, and valves that are supposed to divert water flow.

Justification

The toddler play feature will be 20 years old in 2014. Some of the features in the unit do not work any more and are becoming outdated, with replacement parts no longer available. The plastic is faded and discolored and becoming brittle. Aesthetically and functionally, it is beyond its useful life.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$160,000					$160,000
						$0
TOTAL	$160,000	$0	$0	$0	$0	$160,000

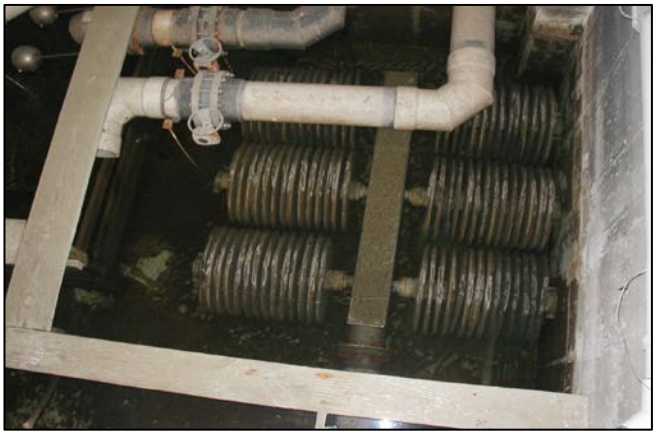
Project: Replace Filter Elements & Covers	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacement of filter elements and covers at the Aquatic Center. There is a series of 4 baffles with approximately 25 pool filter elements. Each element is enclosed in a fabric cover. Filter powder coats the fabric cover and the pool water is cleaned by circulating through the elements. Compliance with St. Louis County Health standards for water quality is directly correlated to the condition of the filter system.

Justification

The filter elements at the Aquatic Center will be at the 20-year mark in 2014. The plastic becomes very brittle from the chemicals and begins to disintegrate. We cannot operate the pool at a healthy standard without the filter elements. There is new improved technology since the construction of the Aquatic Center in 1995. The existing DE system will likely be replaced by a high rate sand system and UV light will replace chlorine. The covers are approximately $20,000, and the elements are estimated at $15,000.



Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$35,000	$0	$0	$0	$0	$35,000
						$0
TOTAL	$35,000	$0	$0	$0	$0	$35,000

Project: Aquatic Center Coping and Caulking	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Removal and replacement of the concrete coping and caulk around the competitive pool, removal and installation of the pvc grates.

Justification

As the Aquatic Center ages, ongoing maintenance needs increase in the interest of safety and appearance; reinvestment in the facility is a must. There are currently hollow spots and substantial cracking in the coping and holes in the caulking, which will worsen with every freeze/thaw cycle. The pvc grates are original to construction. Missing and broken pieces are replaced annually. Grates account for $5,500 of the anticipated expense.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr. Sales Tax		$80,000				$80,000
						$0
TOTAL	$0	$80,000	$0	$0	$0	$80,000

Project: Diamond Brite Replacement - Pool	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Diamond Brite is a cement based flooring material with bits of quartz that gives the water a bluish glow. This surface covers all areas in the leisure and toddler pools that are not covered in Pebble Tech or tile. It protects the infrastructure of our pool and is comfortable to walk on.

Justification

Our Diamond Brite surface was replaced in the spring of 2009 and has a life expectancy of 6 - 7 years. This surface degrades from chemical and UV conditions. This surface will need to be removed and replaced in 2016. By then, there will have been disintegration which threatens the pool foundation through freeze/thaw cycles and makes it difficult to stay on top of mold remediation.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr. Sales Tax	$0	$0	$85,000	$0	$0	$85,000
						$0
TOTAL	$0	$0	$85,000	$0	$0	$85,000

Project: Replacement of Aquatic Center Play Features	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacement of swizzle sticks and palm tree in the spray park playground, mushroom in the leisure pool.

Justification

The mushroom feature will be 20 years old in 2014. It is of limited play value and is beginning to look rough. The swizzle sticks have been downsized due to safety and are of no play value, while the palm tree can no longer be disassembled and has malfunctioning tipping coconuts. The bottom picture at right shows a sample of a potential replacement feature.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$90,000	$0	$0	$0	$90,000
						$0
TOTAL	$0	$90,000	$0	$0	$0	$90,000

Project: Pool Slide Replacement	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacement of the closed tube slide in the leisure pool area.

Justification

The slide will be 23 years old in 2017. It has been leaking substantially for several years. Though gaskets are replaced annually and paint has helped aesthetically, by 2017, it will be beyond its useful life. Estimate is for replacement of the flume only, not replacement of the tower.

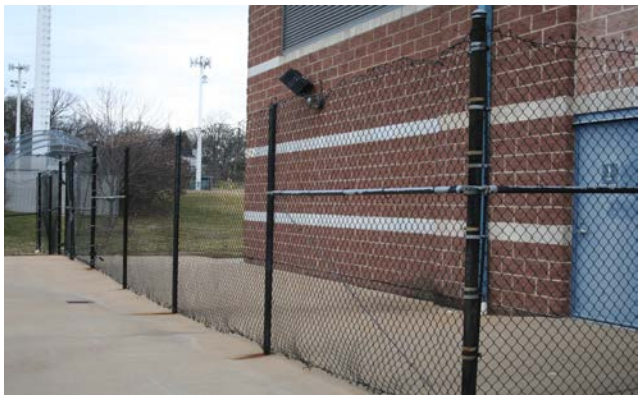
Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax				$120,000		$120,000
						$0
TOTAL	$0	$0	$0	$120,000	$0	$120,000

Project: Aquatic Center Fencing	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacing Chain Link fencing that encloses the Aquatic Center with ornamental fencing.



Justification

The Aquatic Center perimeter fencing is original to construction in 1994. It is currently 8' chain link with no top rail. With attempted fence jumpings and illegal entry attempts, there are many places where remediation was necessary as security integrity had been compromised. Proposed is a 6' ornamental fence such as Sunset Hills and Kirkwood has. It would be consistent in appearance with the fence that separates the Fitness Center deck from the Aquatic Center. Proposed is steel for strength and longevity, however aluminum will be explored as well.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$0	$0	$51,700	$0	$51,700
						$0
TOTAL	$0	$0	$0	$51,700	$0	$51,700

Project: **Leisure Pool Wall**	Capital Improvement Sales Tax
Department: Parks and Recreation	**Program:** Parks & Recreation Capital Improvement

Description

Rebuilding of the outer wall of the leisure pool, diamond brighting and decorating.

Justification

Every year there are issues with decorative tiles coming loose and it has been suggested that the problem is related to shifting substructure through the freeze/thaw periods. In 2008, the vast majority of the tile work was replaced at an expense of $59,823. This capital improvement will replace the outer concrete wall and coating, which is already showing signs of age and will be 23 years old in 2018. The repair will make the wall to floor connection seamless and will include diamond bright installation for the wall below the water surface. Ideas, other than tiling, will be investigated to maintain aesthetics as well as function, in hopes to better manage expenses as the Aquatic Center ages.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax					$70,000	$70,000
						$0
TOTAL	$0	$0	$0	$0	$70,000	$70,000

Project	Fund:
Rink Renovations	Capital Improvement Sales Tax
Department:	**Program:**
Parks and Recreation	Parks & Recreation Capital Improvement

Description

This project would involve removal of the existing indoor rink pad, installing a new sub floor heat system, insulation, new refrigeration lines and pouring a new floor. At the same time, the dasher boards, frame and upright supports and protective glass would be replaced. This work is scheduled to begin in FY15. However, before this work begins, some research needs to be conducted in FY14 at which time the Ice Arena will be shut down. Subfloor repair work, a pre-work analysis and pre-work for full coverage repairs as well as some minor replacement items is budgeted in FY14.

Justification

The concrete rink pad at the indoor ice arena is cracking. Serious heaving and settling is occuring. The high spots in the pad make it very difficult to maintain a consistent sheet of ice. Areas of the ice are too thin, which makes it possible for skaters to cut through to the concrete. This creates a potential liability. In order to maintain a safe ice thickness over the high spots, other areas of the ice surface are too thick. This results in the compressors working harder to keep the ice. In addition, the heaving is starting to affect the dasher frames, causing some separation in the frames. This leads to gaps in the boards and the uprights being out of alignment.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$43,000	$520,000	$0	$0	$0	$563,000
						$0
TOTAL	$43,000	$520,000	$0	$0	$0	$563,000

Project:	Fund:
Chiller Tube Bundles - rink	Capital Improvement Sales Tax
Department:	**Program:**
Parks & Recreation	Parks & Recreation Capital Improvement

Description

The chiller unit at the ice arena is the core of the refrigeration equipment that keeps the ice frozen. It is a large cylinder filled with several hundred copper tubes at 25' long.

Justification

Over time, the copper tubes wear thin and can rupture. A ruptured tube causes an immediate acidic condition that necessitates rebuilding the compressors and cleaning/replacing all affected refrigerant piping. The tubes are measured every 3 - 5 years. When more than 10% are plugged, the system no longer works effectively.

Project Costs and Funding Source

Funding Source	FY 14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr. Sales Tax				$80,000		$80,000
TOTAL	$0	$0	$0	$80,000	$0	$80,000

Project:	Fund:
Ice Rink Cooling Tower	Capital Improvement Sales Tax
Department:	**Program:**
Parks & Recreation	Parks & Recreation Capital Improvement

Description

Large piece of equipment used for the transfer and disbursement of waste heat from the chiller in the process of making ice.

Justification

The cooling tower is essential to the efficient making of ice. The daily operation of the rink and overall customer satisfaction is dependant on having a quality sheet of ice. An inoperable cooling tower can quickly lead to the ice melting and the rink closing. Leaking pipes inside the cooling tower result in the loss of expensive refrigerant.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$0	$0	$0	$78,000	$78,000
						$0
TOTAL	$0	$0	$0	$0	$78,000	$78,000

Project: Meeting Room/Fitness Center Carpeting	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacement of commercial grade carpeting in the meeting rooms and the rubber flooring in the Fitness Center with a floating floor (Ultra Tile) which requires no glue.

Justification

Useful life of carpeting in a public setting is 7-8 years. The meeting room carpeting receives heavy traffic, activity use and sustains drink spillage on a regular basis. Replacement of meeting room carpeting at the 7-year mark is highly desirable to retain a positive appearance. Demolition and installation of commercial grade carpeting is budgeted at $5.20 per square foot. We have had issues with the rubber flooring since installation, in particular glue seeping up through the cracks. It has been suggested by flooring companies that it is due to excessive moisture running below the concrete floor. Cost is $8-$10 per square foot for a no-glue option, depending upon color choice.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax		$30,000				$30,000
						$0
TOTAL	$0	$30,000	$0	$0	$0	$30,000

Project: Fitness Center Circuit	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks and Recreation Capital Improvement

Description

Thirteen station weight training circuit for Fitness Center. Machines included are Leg Press, Leg Extensions, Seated Leg Curl, Inner/Outer Thigh, Glute Press, Mid-Row Pull, Pec Fly, Shoulder Press, Chest Press, Tricep Extension, Bicep Curl, Abdominal Crunch, and Lower Back Extension.

Justification

Circuit equipment has a useful life expectancy of 7-10 years. In 2016, at 9 years old, this equipment will be near the end of its useful life. It is generally standard practice that once a circuit is taken out of production, manufacturers stop making parts within 5 years or so.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax			$70,000			$70,000
TOTAL			$70,000	$0		$70,000

Project: Message Marquee	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

Replacement of the message marquee at Elm and Ambrose Way with a full-color electronic message board with remote access.

Justification

The current marquee has to be manually changed, no matter what the weather. All surrounding cities (Brentwood, Crestwood, Kirkwood, Shrewsbury, Fenton) have LED message signs that can be changed remotely with greater frequency. Approximately 20,000 cars per day drive by the marquee and the marketing impact has proven substantial. Additionally, it is anticipated that the marquee could be rented to room and facility renters on the date of their big event (e.g. "Congratulations Tom and Kate Hanks" or "Healthy Planet Expo Sunday 10-4.") The projected amount is for (2) back-to-back 1-color signs. The sign will meet code.

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$40,000	$0	$0	$0	$40,000
TOTAL	$0	$40,000	$0	$0	$0	$40,000

Project: Tennis Court Repair	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

The outdoor tennis courts at Memorial Park will need to be gut rehabbed in 2015. Proposed is an upgrade to a post tension concrete system, which comes with a 25-year guarantee against substantial cracking. Net posts will need to be replaced at the same time.

Justification

The tennis courts are open year-round, weather permitting, and are used extensively by both residents and various groups (schools, leagues, etc.,) A patch, repair and color coat was performed in 2009, following a complete overlay in 2003. In 2014, we'll be at the end of the 20-year useful life of asphalt and will have met the recommended maximum number of overlays. A partnership with Webster Groves School District and Webster University (major users of the facility) and submission of this project for the Municipal Park Grant will make this a viable project.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax	$0	$50,000	$0	$0	$0	$50,000
Muni Park Grant		$280,000				$280,000
Nerinx Hall		$20,000				$20,000
WG School District		$60,000				$60,000
Webster University		$60,000				$60,000
TOTAL	$0	$470,000	$0	$0	$0	$470,000

Project: Tennis Court Surface at Blackburn Park	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks and Recreation Capital Improvement

Description

By FY 2017, which is the recommended time of replacement of the tennis court surface at Blackburn Park, the sand-filled synthetic grass surface at these tennis courts will be 15 years old. Due to normal use and wear it will need to be replaced for safety and maintenance conditions. This project also includes an overlay of the current asphalt.

Justification

This synthetic grass surface provides a cushioned tennis court play surface that requires little maintenance and can be used continuously. It has user-friendly qualities such as optimum turn, slide, traction and foot release characteristics.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax				$80,000		$80,000
						$0
TOTAL				$80,000		$80,000

Project: Tennis Court Surface at Larson Park	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks and Recreation Capital Improvement

Description

By FY 2018, which is the recommended time of replacement of the tennis court surface at Larson Park, the sand-filled synthetic grass surface at these tennis courts will be 15 years old. Due to normal use and wear it will need to be replaced for safety and maintenance conditions. This project also includes an overlay of the current asphalt.

Justification

This synthetic grass surface provides a cushioned tennis court play surface that requires little maintenance and can be used continuously. It has user-friendly qualities such as optimum turn, slide, traction and foot release characteristics.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax					$80,000	$80,000
						$0
TOTAL					$80,000	$80,000

Project: Action Park Redesign	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description

The Action Park, located at Memorial Park, is divided in half for an inline rink and skate park. This budget item is for partial or full redevelopment of the area for a use yet to be determined at this point.

Justification

The Action Park was developed approximately 9 years ago with funding in large part through a Municipal Park Grant. It has been a popular spot for skateboarders and inline hockey/soccer over the years; however, it is expected that current trends will continue to see this activity lessen in popularity. There are several options for using that space in a more beneficial, productive manner. Ideas considered would be an in-line area combined with an outdoor amphitheater area and/or sand volleyball courts, etc. Resident input would be requested for redevelopment.

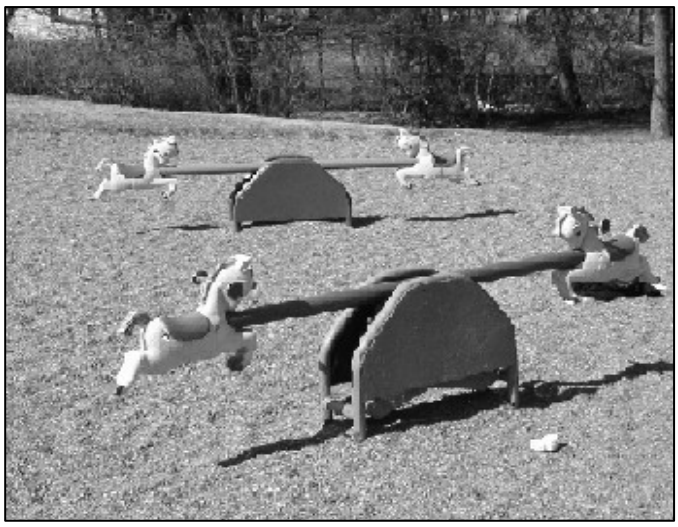
Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax			$50,000			$50,000
						$0
TOTAL	$0	$0	$50,000	$0	$0	$50,000

Project: Lockwood Park Phase 2	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description

Lockwood Park is a neighborhood facility of about four acres. It has significant value to the adjacent neighborhood as well as the College School. Phase 1 renovations were completed in 2012 and included a new playground, outdoor education area, signage, landscaping and walking trail. Phase 2 renovations of the park would include a shelter with green roof, dry stream bed, eco play area and reconfigured parking.



Justification

Water runoff is a major issue at this site which needs to be managed more effectively with permeable paving and a dry creekbed. The parking lot will be reconfigured for a more appropriate parking space ratio that would approximate its current use. Adding a shelter to this site will increase the park user value. All of these items were identified as needs in the 2011 Master Plan for Lockwood Park.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax				$25,000		$25,000
Muni Park/Planning Grants				$261,000		$261,000
College School Grant						
TOTAL				$286,000		$286,000

Project: Southwest Park Improvements	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description

Southwest Park is the last of the six large parks to be improved. When this phased program is finalized the 1998 Park Improvement Plan will be substantially complete. 2012 efforts replaced the bathroom and the playground. 2014 efforts include improving the entry way and providing a trail system with interpretative educational/signage and environmental buffers. In 2016 the parking lot will be replaced with an expanded partially permeable parking lot. In 2018 the athletic fields will be renovated with new backstops, dugouts, grading, sod, irrigation and fencing.

Justification

A planning process for Southwest Park was held in the summer of 2008. During this process a long range development program to enhance the recreation and educational opportunities for this property was developed based on input from the Working Comittee, Webster Groves citizens and Parks Department staff. Municipal Parks Grants will be solicited with a partial match from Park Improvement Sales Tax funds.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$30,000		$30,000		$30,000	$90,000
Municipal Park Grant	$280,000		$280,000		$280,000	$840,000
TOTAL	$310,000		$310,000		$310,000	$930,000

Project:	Memorial Park Lions Fields Renovations	Fund:	Capital Improvement Sales Tax
Department:	Parks and Recreation	Program:	Parks and Rec Capital Improvement

Description

Memorial soccer field renovations include removing the existing sod on the athletic fields to achieve a 2% grade fall which will allow for proper drainage. Irrigation valves and heads will be adjusted to meet grades, rototilling will be performed to reduce soil compaction, soil amendments will be incorporated and the field will be prepped for sod then laser graded. The fields will then be sodded with an athletic field mix of turf type fescue. The potential of donations from several user groups will be pursued.

Justification

These athletic fields are the site for several events ranging from soccer, baseball, tag football, youth camps and Community Days. Throughout the years and during these activities rain events have occurred compromizing the field grade which in turns prevents it from draining properly. Some years carnival rides have been removed with tow trucks which leave deep long lasting ruts. We were and are able to make short term repairs but these rain events over the years and during these activities have resulted in severe soil compaction and have compromised the grade of the field. These efforts will help minimize rainouts and help keep this field in playable condition.

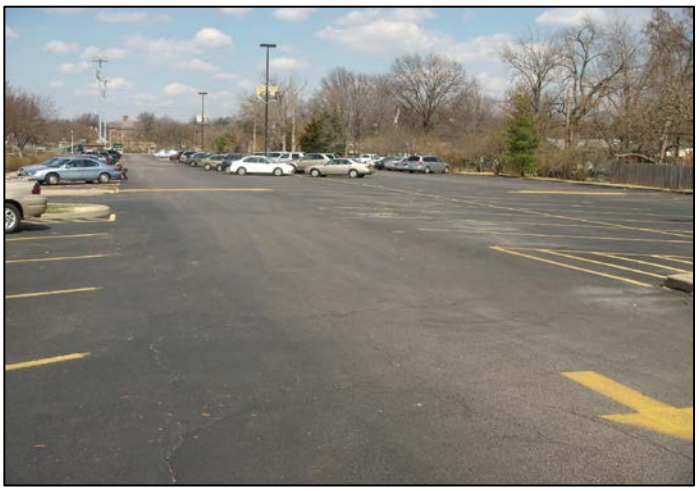
Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax		$120,000				$120,000
TOTAL		$120,000				$120,000

Project: Memorial Park Parking Lot	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description

Memorial Park improvements include partial replacement of the Recreation Complex asphalt parking lot. The driving lanes will be reconstructed, crack sealant applied in the parking lanes, and seal coating the entire surface. Thermoplastic restriping will also be completed, due to the fact that it is more cost effective than painting.



Justification

This parking lot has been patched and sealed every 3-5 years and will require a major renovation in 2016, when it will be 22 years old.

Project Costs and Funding Source

Funding Source	FY14	FY15	FY16	FY17	FY18	TOTAL
Capital Impr Sales Tax			$150,000			$150,000
						$0
TOTAL	$0	$0	$150,000	$0	$0	$150,000

Project: **Memorial Park Master Plan**	Capital Improvement Sales Tax
Department: Parks and Recreation	**Program:** Parks and Recreation Capital Improvement

Description

Memorial Park is a 20 acre site that houses 2 ballfields, soccer field, Recreation Center, pool, ice rink, playground, tennis center, action skate park, volleyball court, batting cages and parking lot. This site is the second largest, highest use facility in the system. The replacement value of all facilities on site is nearly $20 million dollars.

Justification

Several of these areas are programmed for a major investment in repairs or replacement. These include the tennis courts, the athletic fields, parking lot, skate park etc. A Master Plan should be created to look at the best use of this area and phased construction efforts.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax	$30,000					$30,000
Municipal Planning Grant	$4,000					$4,000
TOTAL	$34,000	$0	$0	$0	$0	$34,000

Project: Pickup & Utility Trucks - Fleet	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description

The Street Division's pick-up trucks and utility vehicles are used on a daily basis for movement of personnel, equipment and material to job sites. Most of the pick-up trucks are also equipped with snow plows and salt spreaders and are actively used in snow removal operations on dead-end streets and parking lots.

S 122 - 1997 FORD F350 UTILITY TRUCK

Justification

The Department's goal has been to replace existing pick-up trucks upon reaching ten years of age. The scheduled replacement is based on age, mileage and general condition of the vehicle that typically exhibit increased mechanical repairs. The utility truck being replaced in FY 2014 is a 1997 Ford F350 utilized by the Street Division and the requested replacement is anticipated to be an F550. The current vehicle is being used to transport tools and equipment to project construction sites and will be sold at auction.

PROPOSED UTILITY TRUCK REPLACEMENT

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$53,500		$0	$0	$42,000	$95,500
						$0
TOTAL	$53,500	$0	$0	$0	$42,000	$95,500

Project: Passenger Fleet Vehicles	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description

Fleet passenger vehicles are those not used by either the Street Division of Public Works or Parks Division of Parks and Recreation. Scheduled replacement is based on a combination of the age, mileage and general mechanical condition of the vehicle. There are no vehicles budgeted for replacement in FY14.

Typical Passenger Vehicle

Justification

The vehicles scheduled for replacement below in the next four fiscal years will be at least 10 years old at the time of replacement and are expected to incur increased mechanical repairs and be past their useful service lives.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$0	$49,540	$49,500	$49,500	$46,000	$194,540
						$0
						$0
TOTAL	$0	$49,540	$49,500	$49,500	$46,000	$194,540

Project: Dump Truck	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description

The Street Division's dump trucks are used on a daily basis for movement of material such as street excavation materials, rock and earth for excavation back fills and restoration, trap rock for chip sealing operations and hot and cold asphalt mix for pavement patching. During the winter, of the eight dump trucks in the fleet, the department utilizes five single axle dump trucks for plowing and application of road salt during snow removal operations. In FY 2014, the budgeted amount is for the replacement of a single axle dump truck including a tarp, snowplow, stainless steel V-Box spreader and ground speed control equipment.

S-110 Single Axle Dump -Trade-in

1999 GMC

Justification

The scheduled replacement is based on age, mileage, and general condition of the vehicle that typically exhibits increased mechanical repairs. The hydraulic system that operates the lifting mechanism of the dump body, snow plow and salt distribution is typically at the end of it useful service life. The Department desires to replace one (1) 6 cubic yard capacity single axle dump truck scheduled for replacement in FY 14. This 1999 GMC dump truck, which will be used as a trade-in, has a worn out engine and transmission train and currently not taken out of the City due to reliability concerns.

Proposed

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$124,240	$125,200	$131,460	$138,030	$0	$518,930
						$0
TOTAL	$124,240	$125,200	$131,460	$138,030	$0	$518,930

Project: Tractor/Loader/Backhoe	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description

The backhoe is the most commonly used piece of equipment seen on a job site. It is used on all street excavations, replacements and major pavement repairs.

1996 New Holland

Justification

The tractor/loader/backhoes are the most critical and basic piece of equipment used for street excavations including the removal and loading into dump trucks of broken pavement and excavated subgrade. Without the backhoe, street pavement replacement and repair of filed pavement areas cannot be readily performed. The piece of equipment scheduled for replacement in FY15 and primarily utilized as a backup, will be 19 years old upon replacement.

Proposed Tractor Loader

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax		$118,000		$0		$118,000
						$0
TOTAL	$0	$118,000	$0	$0	$0	$118,000

Project: Salt Brine Equipment	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Work Capital Improvement

Description

Salt brine making and application system for snow and ice control were purchased in FY 2013. FY 2014 includes the purchase of equipment necessary for pre-wetting the salt material during application and a storage tank for the unused salt brine following storms.

Justification

Once a winter storm is in progress, salt brine is sprayed onto the rock salt, as it is applied, to accelerate the melting of the snow and ice. This process activates the rock salt and helps it stay on the pavement instead of bouncing off the roadway upon placement. Pre-wetting the rock salt with salt brine in this manner helps reduce the amount of salt that the City must use overall and further reduces the amount of chloride pollutants added to area waterways in compliance with the EPA and DNR goals. A storage tank will be purchased to offload unused brine between storms and give the City the ability to store brine to barter for salt or brine purchase by other municipalities.

Pre-Wet Tank and Plumbing Mounted on V-Box

Brine Storage Tank

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax	$70,000					$70,000
						$0
TOTAL	$70,000	$0	$0	$0	$0	$70,000

Project: Crack Sealing Pot	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description

Replacement of the 2002 Crafco EZ Pour Diesel Double-Boiler Type Meltor Applicator which is used for sealing joints and cracks in primarily concrete pavements. Sealing pavement cracks and joints is essential to extending the life of the pavement by reducing the amount of water entering the subgrade and thereby minimizing the freeze-thaw effect which causes pavements to prematurely deteriorate.

Justification

The equipment will have thirteen years of use at the time of replacement and currently shows signs of wear and tear on the hydraulic pump and diesel burners.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Impr Sales Tax		$50,420				$50,420
						$0
TOTAL	$0	$50,420	$0	$0	$0	$50,420

Project: Solar Panels for Service Center	Capital Improvement Sales Tax
Department: Public Works	**Program:** Public Works Capital Improvement

Description

The Department has been evaluating the energy uses of the City and has identified a project that can reduce the amount of electric purchased from AmerenUE at the Service Center. This facility has the necessary roof space to accommodate solar panels which makes a solar project feasible. Solar panels that are currently available offer a warranty of 25 years. This proposed project will utilize a grant from AmerenUE from their green energy initiative to offset a portion of the initial cost.

SERVICE CENTER AERIAL VIEW

Justification

Over a twenty year span, the utilization of a 50 kilowatt solar energy system will reduce the amount of energy purchased from the AmerenUE grid and the equivalent enviromental benefits of 912 metric tons of CO2, 102,040 gallons of gasoline or 2,116 barrels of oil consumption. A 50 kilowatt (kW) system will produce approximately 64,000 kilowatt hours (kWh) of energy per year. In 2012, the Service Center used 156,310 kWh of energy at a cost of $15,399.00. Based on the above information, the Department recommends the purchase of a 50 KW system for the Service Center location for an annual savings of $6,305.00. A simple payback can be expected over 22 years.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax	$135,000					$135,000
						$0
TOTAL	$135,000	$0	$0	$0	$0	$135,000

Project: Shed Roof and Siding on Outbuilding at Service Center	Capital Improvement Sales Tax
Department: Public Works	**Program:** Public Works Capital Improvement

Description

The Department proposes to buy materials to construct a shed roof with siding on both sides of the outbuilding at the Service Center to accommodate equipment and materials that currently are exposed to the weather. The proposed 20 foot extensions on each side of the outbuilding provide for additional shelter for the Public Works equipment.

Justification

Keeping vehicles, equipment and materials covered and protected from weather conditions greatly improves the life and condition of the equipment and materials stored at the Service Center. The facility currently does not have adequate under roof storage for equipment such as the newly purchased brine applicator equipment, pickup trucks and trailers. In accordance with new EPA regulations that require protection of concrete forms to prevent alkalies from leaching into the ground or surrounding creek, the additions would allow for these items to be housed under roof and protected from the elements.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax	$53,700					$53,700
						$0
TOTAL	$53,700	$0	$0	$0	$0	$53,700

Project: Mill and Overlay Program	Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description

The majority of the asphalt paved street network was constructed between 1986 and 1994 during Operation Bootstrap. Over the years since the placement of the asphalt pavement, the oils in the pavement have oxidized and rendered the pavement brittle with resultant cracking. Although we have been meticuloulsy sealing the pavement, the underlying asphalt is in need of removal and replacement. A program of approximately nine years is anticipated in order to address the street resurfacing needs.

Justification

Asphalt pavements are flexible surfaces that over a period of 15 to 20 years lose the ability to flex and develop cracks that allow water to infiltrate into the underlying subbase. Water that is trapped in the subbase freezes and thaws that heave the pavement above. Failure to repave the brittle surface course will ultimately result in alligator cracking, potholes and subbase failure requiring total reconstruction to correct the defect. The streets in this proposed program will be between 20 and 30 years before resurfacing would occur.

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Capital Imp. Sales tax	$250,000	$250,000	$250,000	$250,000	$250,000	$1,250,000
Street Improvement Tax	$560,000	$560,000	$560,000	$560,000	$560,000	$2,800,000
TOTAL	$810,000	$810,000	$810,000	$810,000	$810,000	$4,050,000

Project: Street Improvement Bond Issue	Fund: Street Improvement Tax
Department: Public Works	Program: Street Improvement Bond Issue

Description

The program provides for the replacement of deteriorated concrete street slabs within the City's concrete street network, milling and overlay of approximately 1/6 of the City's asphalt network, replacement of handicap ramps and storm water quality improvements where required. Professional engineering services will be required on four of the identified streets. Funding is from the passage of the Proposition W Bond Issue approved by the voters in August of 2010. The program is scheduled to be completed within three construction years 2011, 2012 and 2013.

Azalea Drive at Spirea Ct. (before)

Justification

The existing concrete street network had multiple deteriorated street slabs and subbase undermining. This program will replace the existing failed subbase and pavement with new aggregate subbase and concrete pavement on the streets identified in the program. FY 2014 provides a contingency for change orders that occur after July 1, 2013 until the final completion of the program.

Azalea Drive at Spirea Ct. (after)

Project Costs and Funding Source

Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Street Improvement Bond Issue	$1,694,740	$0	$0	$0	$0	$1,694,740
						$0
						$0
TOTAL	$1,694,740	$0	$0	$0	$0	$1,694,740

Project: Storm Water Improvements	Fund: Storm Water Improvement Sales Tax
Department: Public Works	Program: Storm Water Improvement

Description

Projects for FY 2014 include the reconstruction of a failing retaining wall adjacent to a creek at 1453 Crossbrook Drive and the design and construction of a drainage system that includes the construction of area inlets, and installation of 12" and 15" reinforced concrete pipe (RCP), to alleviate basement flooding at 65 Turf Ct. and standing water in the rear yards of 55, 59 and 65 Turf Ct.

Justification

The City has many storm water problems that are negatively impacting property values and contributing to the deterioration of public infrastructure. This voter approved funding is intended to help alleviate identified and prioritized localized flooding and creek erosion problems that are not being addressed by MSD. The Program includes funding for the design and construction of these storm water projects.

Project Costs and Funding Source

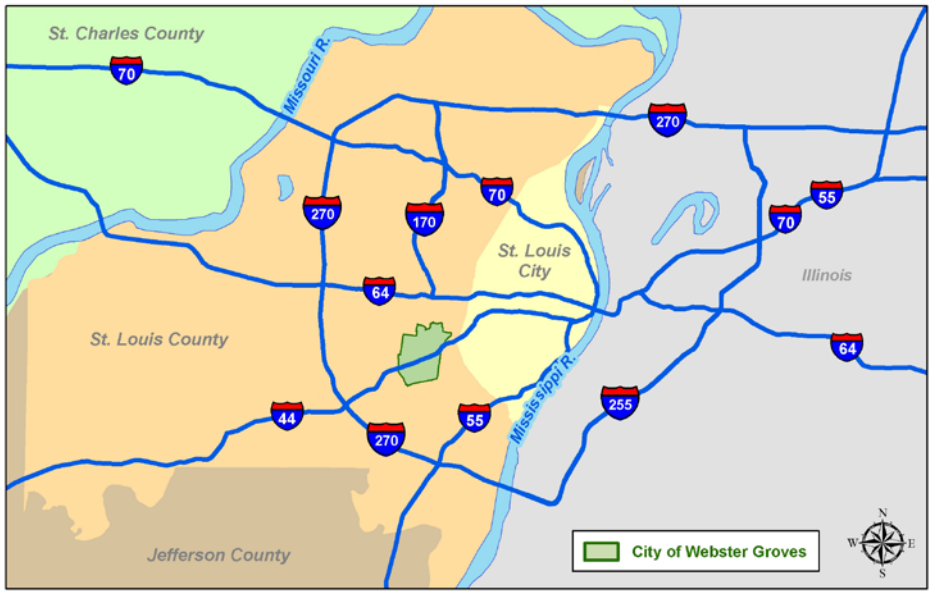
Funding Source	FY 14	FY 15	FY 16	FY 17	FY 18	TOTAL
Storm Water Sales Tax	$142,000	$105,000	$143,000	$100,000	$110,000	$600,000
						$0
TOTAL	$142,000	$105,000	$143,000	$100,000	$110,000	$600,000

A History of Our Community

Ten miles southwest of downtown St. Louis was an area known to Missouri, Osage and Dakota Indians and fur trappers, until 1802, as "Dry Ridge". While the Louisiana Territory was changing from Spanish to French ownership, a system of land grants was inaugurated to promote immigration. During the early period of Spanish rule in the Louisiana Territory, officials gave land to settlers as a check against the English. As part of this program, in 1802, Gregorie Sarpy was granted 6,002 acres by Charles de Hautte Delassus, the last Spanish Lieutenant Governor. The land grant covered the major area now known as Webster Groves.

Webster Groves' location on the Pacific Railroad line led to its development as a suburb. In the late 19th century, overcrowding, congestion, and unhealthy conditions in St. Louis prompted urban residents to leave the city for quieter, safer surroundings. In 1892, the developers of Webster Park, an affluent community which would soon become the City of Webster Groves, promoted the new community as the "Queen Of The Suburbs," offering residents superb housing options in a country-like atmosphere, as well as a swift commute to downtown St. Louis jobs.

As a suburban municipality, Webster Groves has its origins as five separate communities along adjacent railroad lines. Webster, Old Orchard, Webster Park, Tuxedo Park, and Selma merged in 1896 in order to implement public services and develop a unified city government. Since that time, Webster Groves' tree-lined streets and abundance of single family homes have continued to attract people to the area as a "great place to live, work and play", not solely for the wealthy commuter suburb that early developers envisioned but for families that cut across all socioeconomic boundaries. The geographic and economic diversity of Webster Groves is evident in the variety of neighborhoods and its success is rooted in the cooperation and willingness of community members from all walks of life to work together toward common goals.



City Council On-going Visional Directions and Goals
Established FY 2011 – 2012

Ensure Financial Security
The Webster Groves City Council will ensure financial security through maintenance of a healthy reserve fund and operating without annual deficits in its General Fund.
Goal: Pursue policies and actions that add to and do not diminish city revenues.

- Monitor efforts to change the sales tax distribution formula especially through contact with the county and state municipal leagues.
- Continue to monitor fees charged and fee income.

***Goal*:** Continue to institutionalize policies and procedures that ensure long-term financial planning and security.

- Set policies in place that will ensure the continuous creation and maintenance of a five-year capital improvement plan.

Foster a Strong Business Community
The Webster Groves City Council will lead efforts to build a more cohesive business community and encourage and support the development of contextually appropriate businesses.
Goal: Identify and pursue the revitalization of underutilized properties that have a potential for better commercial use and an increased tax base.

- Create a list of properties with a low tax base, are vacant commercial properties, or are properties with an unproductive use.
- Create and maintain a list of the five properties with the highest potential for development and focus on marketing them.
- Assign this goal to the Business Development Commission.

Goal: Continue to use the Gould Evans Plan as a guide for appropriate community-supported redevelopment.

- Revisit the Gould Evans Plan on a periodic basis along with regular updates on rezoning and other efforts related to the plan.

Goal: Continue to address business district parking needs.

- Review results for implementation of potential solutions.

Goal: Maintain a cohesive, growing business community.

- Continue interaction and cooperation among the Old Webster, Old Orchard, and Crossroads business districts.
- Identify new types of businesses the community would support and pursue actions to attract them to locate in the City.
- Assign above goals to the Business Development Commission.

Protect Community Assets
The Webster Groves City Council will make policies to preserve and protect the character and assets of Webster Groves.
Goal: Ensure that the City provides city services that meet the expectations of its residents including quality public safety and other services.
Goal: Ensure that the parks, trees and green space assets are protected and advanced.

- Review the current tree ordinance and address needed updates.

Create an effective landscaping ordinance.
Goal: Determine whether the City's zoning code should be updated

- Evaluate the costs and benefits of a large-scale review
- Revisit zoning code recommendations in Gould Evans

Goal: Re-evaluate the costs and benefits of the Neighborhood Improvement Program.
Engage in Effective Communication
The Webster Groves City Council will work toward improvement in its internal (community-based) and external communication efforts.
Goal: Explore and implement more effective communication with residents and businesses through its website and other methods.
Goal: Continue efforts to market Webster Groves and to actively promote the strengths and uniqueness of the community.

- Create an informational piece on Webster Groves.
- Continue to expand efforts to market Webster Groves and to actively promote the strengths and uniqueness of the community with the help of a professional consultant.

Goal: Improve the effectiveness of the City's boards and commissions.

- Provide membership and chair training Create opportunities for direct periodic communication with Council

Cultivate a Housing Stock in Character with the Community
The Webster Groves City Council will continuously explore policies and procedures that lead to a strong and diverse housing stock that reflects and enhances the residential character of the community.

Goal: Understand the value and culture of Webster Groves as it relates to housing, historic preservation, and the character of particular neighborhoods and adopt policies that strengthen and promote this value.

- Assess existing assets, address vacant homes issues, and street tree issues.

Goal: Educate residents about historic homes and districts to promote an understanding of the historic character of the community and existing property code guidelines.

- Set procedures in place to ensure that new home buyers receive information about the regulations in place for historic homes and districts.

- Fund the continuation of the historic walks project with particular interest in a North Webster Walk. Review the goals of the historic preservation commission and aid in carrying out educational efforts.

Goal: Review and adopt policies that promote a strong, diversified housing stock.

- Review policies relating to the ARB, code enforcement, infill housing, the planning and zoning ordinance and vacant properties to determine areas for change and strength.

Promote Art and Beautification Efforts

The Webster Groves City Council will promote art and beautification efforts as important elements to economic development, quality of life, and long-term stability of property values.
Goal: Promote the arts, especially public art, and work in collaboration with arts organizations and institutions.

- Foster development of sculptures and landscaping at Kirkham and Gore.

Goal: Explore the use of vacant space/buildings for arts endeavors.

- Encourage collaboration between the Arts Commission and the Business Development Commission in this goal.

Maintain a Webster Groves Council Wish List

The Webster Groves City Council will maintain and annually review a visional “wish list” of projects that would enhance the community if funding were available.

- Purchase of Property for a Community Center/public square/central park.
- Identify property reuse and pursue planning.
- Create an entry way into Webster Groves in the Elm Avenue neighborhood.
- Enhance Barbre Park.

TOTAL RESIDENTIAL PROPERTY TAX BILL
Tax Year 2012

Description	Rate per $100	Percent of Tax Bill
St. Louis County	$ 0.5230	5.8%
Community College	$ 0.2200	2.4%
Special School District	$ 1.0123	11.1%
Webster School District	$ 5.7588	63.3%
Metro Zoo / Museum	$ 0.2684	3.0%
Webster Groves Library	$ 0.2850	3.1%
City of Webster Groves	$ 0.7630	8.4%
Miscellaneous	$ 0.2615	2.9%
Total	$ 9.0920	100.0%

CITY SHARE - RESIDENTIAL PROPERTY TAX BILL
Tax Year 2012

	Rate per $100	Percent of Tax Bill
Debt Retirement	$ 0.2600	34.1%
General Obligations	$ 0.2330	30.5%
Street Improvements	$ 0.1500	19.7%
Police & Fire Pension Plan	$ 0.1200	15.7%
TOTAL	$ 0.7630	100.0%

Assessed Value of Taxable Property

Calendar Year	Residential Assessed Value	Commercial Assessed Value	Personal Property Assessed Value	Railroad & Utility Assessed Value	Total Assessed Value
2003	305,234,970	33,710,030	54,319,778	4,437,964	397,702,742
2004	304,303,810	33,659,890	53,056,725	4,753,917	395,774,342
2005	354,220,670	34,183,220	54,176,241	4,887,040	447,467,171
2006	355,790,980	34,971,820	56,337,438	4,873,820	451,974,058
2007	430,005,250	48,391,690	53,249,244	4,864,599	536,510,783
2008	430,401,300	48,721,310	53,558,816	4,815,326	537,496,752
2009	404,352,220	51,354,160	58,298,972	5,045,761	519,051,113
2010	404,622,370	49,892,750	47,049,989	5,360,519	506,925,628
2011	398,269,720	46,490,160	48,909,073	5,984,345	499,653,298
2012	398,410,790	39,885,823	51,455,386	5,958,507	495,710,506

(1) Assessments are determined by the Assessor of St. Louis County. Property is assessed as of January 1st. Reassessments take place in odd-numbered years resulting in updated values of property.

(2) Real property is classified as residential (assessed at 19%), agricultural (assessed at 12%), or commercial (assessed at 32%). Railroad and utility property is assessed at 32%. Personal property is assessed at 33.3%. There is no agricultural property located within the City of Webster Groves.

Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	December 31, 2011 Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Ameren	4,949,650	0.991%
Owen Ridge Associates	3,317,280	0.664%
Mallinckrodt, Inc.	3,131,050	0.627%
Yorkshire Village Inc.	2,739,070	0.548%
Old Webster LLC (Novus)	2,333,630	0.467%
Schnucks Markets	1,248,250	0.250%
Old Orchard Shopping Center	1,118,880	0.224%
JHC Reliable Building LLC	1,088,000	0.218%
JHC Old Webster Square LLC	1,072,000	0.215%
Colonial Village company	1,012,270	0.203%
	22,010,080	4.405%
Total Assessed Value	499,653,298	

Taxpayer	December 31, 2002 Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Owen Properties LLC	2,106,990	0.556%
Novus Webster LLC	1,850,050	0.489%
Yorkshire Village Inc.	1,458,330	0.385%
Reliable Life Insurance Co.	1,297,430	0.343%
Algonquin Golf Club	749,050	0.198%
Webster Groves Trust Co	674,270	0.178%
Colonial Village Co.	667,580	0.176%
Webster Groves Partners	567,620	0.150%
Gorlock Center Corp	507,550	0.134%
Willoughby Inc.	489,380	0.129%
	10,368,250	2.738%
Total Assessed Value	378,693,861	

Source: City Department of Planning & Development

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WEBSTER GROVES SALES TAX RATE
As of July 1, 2013

Description	Rate	Percent of Total Tax
State of Missouri - General Fund	3.0000%	35.6%
State of Missouri - Education	1.0000%	11.9%
State of Missouri - Conservation	0.1250%	1.5%
State of Missouri - Parks & Soil Conservation	0.1000%	1.2%
St. Louis County - Transportation	1.0000%	11.9%
St. Louis County - Metro Parks / Recreation	0.1000%	1.2%
St. Louis County - Children's Services	0.2500%	3.0%
St. Louis County - Emergency Services	0.1000%	1.2%
St. Louis County-wide (pooled)	1.0000%	11.9%
Metrolink	0.2500%	3.0%
Webster Groves - Capital Improvements	0.5000%	5.8%
Webster Groves - Parks & Storm Water	0.5000%	5.8%
Webster Groves - Local Option	0.2500%	3.0%
Webster Groves - Fire Service	0.2500%	3.0%
TOTAL	**8.4250%**	100.0%

Note: A small area of the City contains a Transportation Development District and an additional .625% sales tax applies to that area only.

Miscellaneous Statistical Data

Year of incorporation	1896
Year City charter adopted	1954
Form of Government	Mayor/Council/City Manager
Area	6 square miles
Miles of streets (City maintained)	92
Police protection:	
Number of sworn officers	47
Number of vehicles	23
Fire protection:	
Number of sworn firefighters	38
Number of stations	2
Number of vehicles	9
Number of full-time employees	155
Parks & Recreation	
Number of parks	17
Acres of parks	127

Major Employers	Number of employees
Webster University	1,500
Webster Groves School District	975
City of Webster Groves	300
Laclede Groves	250
Edgewood Children's Center	240
YMCA	200
Epworth Children & Family Services	190
Schnucks	150

The City's electricity is supplied by Ameren UE; natural gas is supplied by Laclede Gas Company; water is provided by Missouri-American Water Company; sewer service is provided by Metropolitan St. Louis Sewer District. All four of the aforementioned companies are publicly held utilities.

Miscellaneous Demographic Statistics

Subject	Number	Percent
Total Population	22,995	100.0%
Male	11,028	48.0%
Female	11,967	52.0%
Age		
Under 5	1,550	6.7%
5 - 19 years	5,020	21.8%
20 - 44 years	6,622	28.8%
45 - 64 years	6,381	27.7%
65 years and older	3,422	14.9%
Housing		
Occupied housing units	9081	100.0%
Owner-occupied housing units	7571	83.4%
Renter-occupied housing units	1510	16.6%
Median home value (dollars)	$243,900	
School enrollment		
Nursery/preschool	633	9.5%
Kindergarten	379	5.7%
Elementary (grades 1-8)	2,521	38.0%
High school (grades 9-12)	1,412	21.3%
College or graduate school	1,696	25.5%
Total enrollment	6,641	100.0%
Educational attainment - 25+ years		
Less than 9th grade	178	1.2%
High school, no diploma	397	2.6%
High school graduate	1,847	12.0%
Some college, no degree	2,688	17.5%
Associate degree	918	6.0%
Bachelor's degree	4,931	32.0%
Graduate or professional degree	4,430	28.8%
Population over 25 years	15,389	100.0%
Employment status		
Population 16 years & over	17,741	100.0%
In labor force	12,280	69.2%
Not in labor force	5,461	30.8%
Armed forces	22	0.1%
Civilian labor force	12,258	69.1%
Employed	11,657	65.7%
Unemployed	601	4.9%

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Occupation		
Management, professional	6,920	59.4%
Service	1,155	9.9%
Sales and office	2,572	22.1%
Construction, natural resources, and maintenance	469	4.0%
Production, transportation and material moving	541	4.6%
Total employed	11,657	

Source: U. S. Census Bureau, Census 2010

Demographic and Economic Statistics
10 Year Comparison

Calendar Year	Population	Personal Income	Per Capita Personal Income	Median Age	Educational Attainment: Bachelor's Degree or higher	School Enrollment	Unemployment Rate
2002	23,230	727,726,210	31,327	39.7	56.8%	6,749	4.7%
2003	23,230	727,726,210	31,327	39.7	56.8%	6,749	5.2%
2004	23,230	727,726,210	31,327	39.7	56.8%	6,749	5.5%
2005	23,230	727,726,210	31,327	39.7	56.8%	6,749	5.2%
2006	23,230	727,726,210	31,327	39.7	56.8%	6,749	4.9%
2007	23,230	727,726,210	31,327	39.7	56.8%	6,749	6.7%
2008	23,230	727,726,210	31,327	39.7	56.8%	6,749	9.7%
2009	23,230	727,726,210	31,327	39.7	56.8%	6,749	9.5%
2010	22,995	720,364,365	31,327	39.7	56.8%	6,749	9.2%
2011	22,995	1,023,300,495	44,501	40.8	60.9%	6,641	3.4%

Source: For year 2011, all amounts from U S Census Bureau, Census 2010
Information for previous years from Census 2000

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Glossary of Terms

A-133 Audit: Non-Federal entities that expend $500,000 or more per year in federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of A-133 of all federal money received by a city. Entities that expend less than $500,000 per year in federal awards are exempt from A-133.

Ad Valorem Tax: A tax based on value.

Accounts Payable: A liability account reflecting amounts on open account owing to private persons or organizations for goods and services received by the government.

Accounts Receivable: An asset account reflecting amounts owing on open account from private persons or organizations for goods and services furnished by a government.

Accrual Basis: The basis of accounting under which revenues are recorded when they are earned (whether or not cash is received at that time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at that time or not).

Advance: A loan between funds for the purpose of providing budgetary resources on a temporary basis with the expectation of repayment.

Agency Fund: A fund normally used to account for assets held by a government as an agent for individuals, private organizations, or other governments and/or other funds.

Appropriation: The legal authorization made by the City Council which permits the City to incur obligations and make expenditures of resources.

Assessed Valuation: A valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

Assets: Property owned by the City that has monetary value.

Audit: An examination made to determine whether the city's financial statements are presented fairly in accordance with GAAP.

Balanced Budget: A financial plan that appropriates funds no more than the total of all resources that are expected to be available.

Balance Sheet: The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with Generally Accepted Accounting Principles (GAAP).

Basis of Accounting: A term used to refer to when revenues, expenditures, expenses, and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements.

Bond: A contract to pay a specified sum of money (the principal or face value) at a specified future date or dates (maturity) plus interest paid at an agreed percentage of principal. Maturity is usually longer than one year.

Bonded Debt: That portion of indebtedness represented by outstanding bonds.

Budget: A plan of financial operation embodying an estimate or proposed revenue and expenditures for a given year. It is the primary means by which most of the expenditures and service delivery activities of the City are controlled.

Budget Message: The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

Capital Expenditures: Property, equipment and infrastructure (e.g., roads, bridges, sidewalks, and similar items) that have an expected life in excess of 3 years and an initial cost of $5,000 or more are capitalized. Capital investments with useful lives of at least 5 years and an initial cost of at least $25,000 are presented on individual sheets in the City's Capital Improvement Program in the back of the budget document.

Capital Improvements Program: A long-range plan for providing the capital outlays necessary to insure adequate services are provided for the residents of the City.

Carryover: That part of the fund balance which may be utilized as a source of funds in the current budget. (See "Fund Balance.")

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

Comprehensive Annual Financial Report (CAFR): The official annual report of a government. It includes five Combined Statements-Overview and basic financial statements for each individual fund and account group prepared in conformity with GAAP and organized into a financial reporting pyramid. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed statistical section.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as extraordinary events.

Contingent Liabilities: Items which may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders, and incomplete contracts. All contingent liabilities should be disclosed within the basic financial statements, including the note thereto.

Contractual Services: An expenditure for services performed by private firms or other governmental agencies. Examples include legal services and utilities.

Crime Victims Compensation (C.V.C.): The State of Missouri requires that an additional $5.00 court cost be assessed for each violation of criminal law and for infractions of municipal ordinances, excluding non-moving traffic violations. Ninety-five percent (95%) of that fee, or $4.75, is paid to the State of Missouri's Crime Victim's Compensation Fund, which is designated to aid crime victims. The City is permitted to retain the remaining $.25 (or 5%) for its use.

Debt: An obligation of the city resulting from the borrowing of money, including Bonds and Notes.

Debt Limit: The maximum amount of outstanding gross or net debt legally permitted.

Debt Service: The annual payment of principal and interest on the City's bonded indebtedness.

Debt Service Fund: A fund used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest payments.

Deficit: The amount of specific fund's expenditures (including outgoing operating transfers) exceeding revenues in a given year.

Department: The department is the primary administrative unit in city operations. Each is directed by a department head. Departments are generally composed of divisions and programs that share a common purpose.

Encumbrance: An amount of money committed or set aside, but not yet expended, for the purpose of a specific good or service.

Expenditure: An actual payment made by the City.

Fees: A general term used for any charge levied by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

FICA: An acronym for social security payroll taxes, which consist of two basic components: (1) social security for the aged and disabled, and (ii) Medicare for hospitalization. While payroll taxes are automatically deducted from an employee's paycheck by the City's Finance Department, the City must also match that same portion with funds of its own. As a result, the City budgets an expenditure line item in each department for FICA payments, which must be made to the federal government following each pay period.

Fiscal Year: The period used for the accounting year. The City of Webster Groves has a fiscal year of July 1 thru the following June 30.

Franchise Fee: An ongoing fee charged to a franchisee (such as Charter Communications) for operating and providing service within the City of Webster Groves. The fee is based on a percentage of gross receipts, which is collected by the utility company from the customer and paid to the City on a quarterly basis.

Fund: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with the related liabilities and residual equities and balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: The accounts of the City are organized on the basis of funds, departments, and programs (budgetary units) and are used to demonstrate legal compliance and to aid in financial management by segregating financial transactions of various City functions and activities.

Fund Balance: The amount by which the reported value of the City's assets exceeds the reported value of its liabilities in a particular fund. The fund balance is reduced for appropriated expenditures and increased for recorded revenues.

General Fund: The main operating account of a nonprofit entity, such as a state or local government agency.

Geographic Information Systems (GIS): A visualization technology, which provides a way to electronically plot data from a database onto a digital map. A GIS allows users to see a graphical representation of a database query on a map, or overlain on an aerial photo which is easier to interpret than raw data.

Grant: A payment of money from one governmental unit to another for a specific service or program.

Intergovernmental Revenues: Revenues from other governments. Examples of intergovernmental revenues include Motor Fuel Tax, County Road and Bridge Tax, and Cigarette Tax.

Levy: To impose taxes, special assessments, or service charges for the support of governmental activities.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Line Item: The uniform identifications of goods or services purchased; sub-unit of objects of expenditure. For example: salaries, postage, equipment rental.

Long-Term Debt: Debt with a maturity of more than one year after the date of issuance.

Object Classification: Indicates the type of expenditure being made i.e., personnel, supplies and services.

Object of Expenditure: Category of items to be purchased. The unit of budgetary accountability and control. (Personnel Services, Contractual Services, Capital)

Operating Transfer: A transfer of equity between funds as a means of paying for current year services provided by one fund to another.

Per Capita: By of for each person.

Personnel Services: Compensation to City employees in the form of salaries, wages, and employee benefits.

Retained Earnings: An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue: Sources of income financing the operations of the city. An increase in Fund Balance caused by an inflow of assets, usually cash.

Supplies and Services: Expenditures for supplies and services for the general operations of the City.

Tax Increment Financing (TIF): Financing secured by the anticipated incremental increase in tax revenues, resulting from the redevelopment of an area.

Transfer: A movement of monies from one fund, department, activity, or account to another. This includes budgetary funds and/or movements of assets. (See “Operating Transfer” and “Advances”)

User Charge: The payment of a fee for direct receipt of a public service by the party benefitting from the service.

List of Acronyms

ADA-Americans with Disabilities Act
APA-American Planning Association
APWA-American Public Works Association
AV-Assessed Valuation
BOCA-Building Officials and Code Association
CAFR-Comprehensive Annual Financial Report
CALEA-Commission on Accreditation of Law Enforcement Agencies
CDBG-Community Development Block Grant
CDL-Commercial Drivers License
CIP-Capital Improvement Program
COBRA-Consolidated Omnibus Budget Reconciliation Act
COPs-Community Oriented Policing; Certificates of Participation
CVC-Crime Victims Compensation
DARE-Drug Abuse Resistance Education
EAP-Employee Assistance Program
FBI-Federal Bureau of Investigation
FEMA-Federal Emergency Management Association
FLSA-Fair Labor Standards Act
FTE-Full Time Equivalent
FY-Fiscal Year
GAAP-Generally Accepted Accounting Principles
GASB-Governmental Accounting Standards Board
GFOA-Government Finance Officers Association
GIS-Geographic Information System
GO-General Obligation
GPS-Global Positioning System
HVAC-Heating, Ventilation, and Air Conditioning
IACP-International Association of Chiefs of Police
ICMA-International City Management Association
IIMC-International Institute of Municipal Clerks
IPMA-International Personnel Management Association

LETSAC-Law Enforcement Traffic Safety Advisory Council
LWCF-Land and Water Conservation Fund
MABOI-Missouri Association of Building Officials and Inspectors
MCMA-Missouri City Management Association
MML-Missouri Municipal League
MPRA-Missouri Parks and Recreation Association
MSCPA-Missouri Society of Certified Public Accountants
MSD-Metropolitan Sewer District
MULES-Missouri Uniform Law Enforcement System
NLC-National League of Cities
NPRA-National Parks and Recreation Association
OSHA-Occupational Safety and Health Administration
POST-Peace Officer Standard Training
REJIS-Regional Justice Information System
RSMo-Missouri Revised Statutes
SEMA-State Emergency Management Agency
SLACMA-St. Louis Area City Management Association
SLAIT-St. Louis Area Insurance Trust
SRO-School Resource Officer
TRIM-Tree Resource Improvement and Maintenance
UPS-United Parcel Service
US-United States