

WEBSTER GROVES



**ANNUAL BUDGET
FISCAL YEAR 2015
Webster Groves, MO**

**CITY OF
WEBSTER GROVES
MISSOURI**



**ANNUAL BUDGET
FISCAL YEAR 2015**



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July 1, 2014

Honorable Mayor and City Council Members:

This is the Fiscal Year (FY) 2014-2015 Budget as adopted. This transmittal letter provides a general summary of the overall financial condition of the City and details highlights for the upcoming fiscal year. In our budget work session and public hearing we provided details on operating requests, reviewed the conditions of other funds, and discussed capital items recommended for the coming years. The City remains in fiscally sound condition and the Adopted Budget balances revenues and expenditures.

This year we again provide a balanced Budget not in need of explanations of unusual strategies or tactics. Last year at this time we wrote of "modestly rebounding revenues" and "modestly" might be a bit generous. The economy is no doubt modestly better and building in Webster Groves reflects that, but my take would be that internet shopping, the abandonment of telephone land lines, non-existent interest income, cheap natural gas, and the installation of efficient systems, among other phenomena, combine to constrict meaningful revenue growth in Webster Groves. Nevertheless, the nature of our community and its stable population and stewards coupled with the typically reasonable requests of the departments help us survive nicely during bland economic times. There is little dramatic to see on the operational side of the Budget, though our capital planning continues to yield amenities timely and beneficial to our community.

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 7 years running.

General Highlights

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

--Total revenues are estimated at \$22,234,900 with expenditures estimated at \$23,253,936. 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

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FAX 963-7561

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FAX 962-4504

PARKS & RECREATION
33 E. GLENDALE
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difference is attributable to incurring expenditures for various Proposition W projects that City received funding for as a result of the sale of bond proceeds in 2011.

--General Fund expenditures are projected at \$15,918,199 with revenues and transfers in anticipated to be close to the same level. The projected General Fund balance for the end of the year we are currently in is \$11,252,519.

--Capital Improvement Program expenditures proposed for the upcoming year total \$3,284,080 with the overall Program total for the 5 years equaling \$15,807,518. The CIP draws funding primarily from Capital Improvements Sales Tax, Parks and Storm Water 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 never drop below healthy in any.

--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 \$2,412,222. This balance will be reduced considerably at the end of FY15 when the remaining Proposition W revenue from the sale of bonds is used to pay off the last projects in the plan.

Operating Expenditure Highlights

Highlights of the operational expenditures proposed include:

--An across-the-board pay increase will be effective July 1 at 1%. This compares to the 2% awarded last year. The annual inflation rate for 2013 was 1.47%. We have budgeted an additional average merit-based increase of 1.5% to be applied January 1, 2015, same as the current year. The merit increase is how we reward superior performance and move employees through their pay range.

--There are no new positions requested. Last year we replaced a permanent full-time Information Technology/GIS Coordinator position with 2 part-time positions at the same expense to better hone in on specific organizational needs. There is one position upgrade as the Director of Finance and Administration will now be the Assistant City Manager/Director of Finance and Administration. We have lowered the pay range of the slot for the Human Resources Coordinator and changed the title to Human Resources Specialist.

--The impact of the health insurance increase is estimated at \$103,021. Our plan year now mirrors the calendar year. Utility rate increases are beneficial to the City for revenue, but also have a negative impact in expenditure accounts. Gasoline expense predictions are difficult and generally continue to pressure our Budget.

--Obviously, though the use of brine has been helpful, salt usage, as well as calcium chloride, was significant last winter and we must be prepared. The budget for those products reflects the ability to combat a winter about half again harsher than 2013/14.

--Noteworthy purchases on the operational side within departmental budgets are a little thin. Expenditures are tight. We have budgeted \$30,000 to continue to renew more medians along West Lockwood Avenue. The Council iPads will be replaced with modern equipment (\$9300) as will the failing projector in the Council Chambers (\$7000). The Recreation Center parking lot will be overlaid (\$7500) and an original gym curtain divider replaced inside (\$11,000). We would like to upright the sculptures in the Sculpture Garden (\$5000). There is a comprehensive replacement of Police duty pistols (\$16,000), and a replacement ventilation chain saw (\$1100) and rescue airbag (\$850) for Fire. An upgrade to the software that drives the HVAC in City Hall is essential for continued operation (\$9500).

--There are many routine purchases that occur annually and ongoing maintenance that is required. We have a normal amount of desktop computers being replaced, 8 foot tables being changed out at the Recreation Center and a couple of snow blowers that are shot. There is a kitchen plumbing repair necessary at Firehouse 1, and exterior cosmetic matters that need to be tended to around the front door of Firehouse 2. A Koni lift in Fleet needs shocks, a Dolphin that cleans pools at night needs replaced, the comprehensive replacement of bulbs over the tennis courts is in order, and of course, ammunition to be purchased.

--Each of the Special Taxing districts transfer a chunk of their monies to the General Fund for labor and related landscaping and materials purchases for us to serve their fundamental beautification needs. This year Old Webster will also complete their final contribution to the Capital Improvement Sales Tax Fund for LED street light conversion last year. Old Orchard is buying some pots and painting the apples. Crossroads continues to fund a façade beautification program available to businesses that apply and match funding.

--There is a budget allocation of \$25,450 for communications activities. This includes marketing, mailers and holiday-related activities. Set aside for the Sustainability Commission is \$2000 relative to an anticipated forum that looks to come to fruition later this year and we have \$3000 dedicated to the Historic Preservation Commission that is split in half for additional photographs and a lecture series. There is a \$2,800 allocation for the Arts Commission relative to a fundraising event, signage for ongoing activities, and installation/stabilization of future art pieces.

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 and passenger 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.

The upcoming year will bring many valuable and cosmetically agreeable improvements to the Recreation Complex pool area. Funding is provided for the replacement of the poorly-functioning swizzle sticks and palm tree in the spray park playground and the 21 year-old mushroom in the leisure pool. The Diamond Brite cement-based flooring material which gives the pool its blue water appearance and protects the pool foundation will be replaced. This was last performed in 2009 and is important to attend to regularly. The original 8-foot chain link fencing around the pool is scheduled to be replaced with more ornamental fencing. Also, the

competitive pool gets a facelift with the removal and replacement of the concrete coping and caulk. Inside the building we wish to renew the 8 year-old carpeting in the meeting rooms and the glued rubber flooring which has never worked well in the Fitness Center. We failed to receive a grant for Southwest Park last year, so we intend to apply once again. This application addresses an entryway feature, a trail with some educational signage and environmental buffers, and a family shelter will be added adjacent to the playground. Parking issues will also be addressed in addition to the new parking now available on Rock Hill Road.

Related to Public Works, the second year of the mill and overlay program will occur, and we suggest the use of some remaining Prop W funds to attend to needed ADA related sidewalk work. We have also applied for a grant to replace the entire bridge on Rock Hill Road over Shady Creek instead of just fix up the railing. The concrete slabs on S. Elm from Oak Tree Dr to Watson Road have always shown movement and we believe it is related to voids under the road. A project to inject a substrate that hardens and stabilizes is planned over which we would then mill and overlay the surface. There is a dump truck, a tractor/loader/backhoe, and a 13 year-old crack sealing pot scheduled for replacement.

To keep up the fleet, we routinely replace Police vehicles and needed this year are 3 marked and 1 unmarked vehicle. The Fire Chief's 2007 passenger vehicle is scheduled for replacement and the City Manager is requesting his be replaced and passed down as well. The one fleet loaner we have is a 2001 Taurus that will be disposed of. There is an elderly Parks truck scheduled for replacement and a Public Works vehicle with substantial mechanical problems that needs to go.

On the interesting side, the Police Department men's locker room in the basement of City Hall was not renovated when City Hall was a dozen years ago and it is populated with disintegrating 25 year-old lockers nestled on flooring from another time. We would like to upgrade the setting to civilized. Coming up in the CIP is the request to purchase a used boom truck that will reach lights in the aquatic center and on the ballfields, the ducts over the rink stands and the balls stuck in the gym ceiling. It is also time to talk about the labor intensive anachronistic exterior informational sign on Elm at Memorial Field.

There are several items in the out years or new to the CIP worth noting. The replacement of the ambulance will be upon us again in a couple of years and a fire pumper the year after that. In-car video system replacement for Police is coming up and we believe there is much value to a license plate recognition system we have field tested. The original big pool slide will need replacement and its supporting tower restored. The tennis complex at Memorial Park must be addressed and jointly funded and hopefully the ongoing study will shed some light on that issue. There are some "in case" plug numbers in here related to the ice rink concerns, but at the moment we are stable. We also have a plug number in here for Barbre Park and expect Council to explore that more thoroughly in the upcoming year.

Supplemental Information

Major Funds

Below are the major funds of the City with the planned expenditures for FY15 and an estimated reserve at year-end:

	Estimated FY15 Expenditures	Estimated FY15 Year-End Reserve
General Fund	\$15,918,199	\$ 11,252,590
Street Improvement Fund	\$ 1,479,664	\$ 1,698,968
Capital Improvement Sales Tax Fund	\$ 1,650,410	\$ 667,169
General Obligation Debt Service Fund	\$ 1,178,800	\$ 1,677,541

Department Expenditure Comparison

Below is a comparison of FY15 General Fund budgets for each department as compared to FY14. Overall expenditures as proposed are increasing .4% from the current year's budget.

	FY14 (Budget)	FY 14 (Estimated)	FY 15 (Budget)
General Government	\$ 2,417,762	\$2,373,927	\$2,374,568
Police	\$ 4,354,884	\$4,421,292	\$4,384,739
Fire	\$ 3,831,535	\$3,808,226	\$3,884,395
Public Works	\$ 1,931,852	\$1,944,685	\$1,986,436
Parks & Recreation	\$ 2,641,770	\$2,617,142	\$2,609,886
Planning & Development	\$ 669,770	\$ 665,917	\$ 678,175
Total Expenditures	\$15,847,543	\$15,831,189	\$15,918,199

Debt Service and Retirement

Outlined below are the FY15 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, 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 15 Payment	Year of Debt Retirement
Street Improvement General Obligation Bonds	\$1,176,950	2025
Blackburn Park Certificates of Participation	\$ 117,415	2015
Shoppes at Old Webster Tax Increment Financing	\$ 405,030*	2021
TOTAL	\$1,699,395	

*These TIF bonds will be paid off early if available funds allow.

Outlook

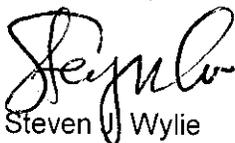
The fiscal stability of this organization has been based on knowing who we are and proceeding thoughtfully. As a result, we were positioned to navigate through the financially rocky near past without layoffs, program cuts, or the draining of reserves. It takes an organization-wide commitment to a program of gradual progress, thoughtful planning and review, and efficient execution to maintain our viability.

None of our funds are particularly stressed. The operational General Fund remains the trickiest and it may very well always be, but we are fortunate we have what we need, if not everything we want. We are forced to be conscientious and perhaps that is good. Sales tax continues its rather mundane recovery with the economy, we have few empty storefronts, we are issuing building permits at a rate unseen for a while and intergovernmental and court revenues are steady. Barring exterior happenings beyond our control, there is no reason to expect a wavering Webster Groves. Park construction-related debt is on the brink of expiration which will free up some funds to help with renovation and maintenance. Capital planning across all facilities and equipment is long in place and reliable and situated such that we can adjust to an unexpected condition or need. Our level of reserves allows Council contemplation of giving back to the community through projects and/or acquisition and as always, I encourage those discussions. Overall, we are in a decent position and should remain so, assuming there is not an assault on our sales tax by the State Legislature.

Acknowledgments

My thanks to all the fine staff members who contribute to this endeavor. Their commitment to bringing attention to the needs of the community and figuring out the most effective ways to respond is evident. Special thanks go to the departmental directors and the Finance Manager, Eileen Meyer and her staff, 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 and for their unvarying common sense leadership.

Respectfully Submitted,



Steven J. Wylie
City Manager



Principal Officials

Mayor Gerry Welch

City Council

Ken Burns

Kathy Hart

Toni Hunt

Greg Mueller

Debi Salberg

Anne U. Tolan

City Administration

Steven J. Wylie, City Manager

Joan Jadali, Director of Finance & Administration

Dale E. Curtis, Police Chief

Michael J. Capriglione, Fire Chief

Paul E. Verheyen, Director of Public Works

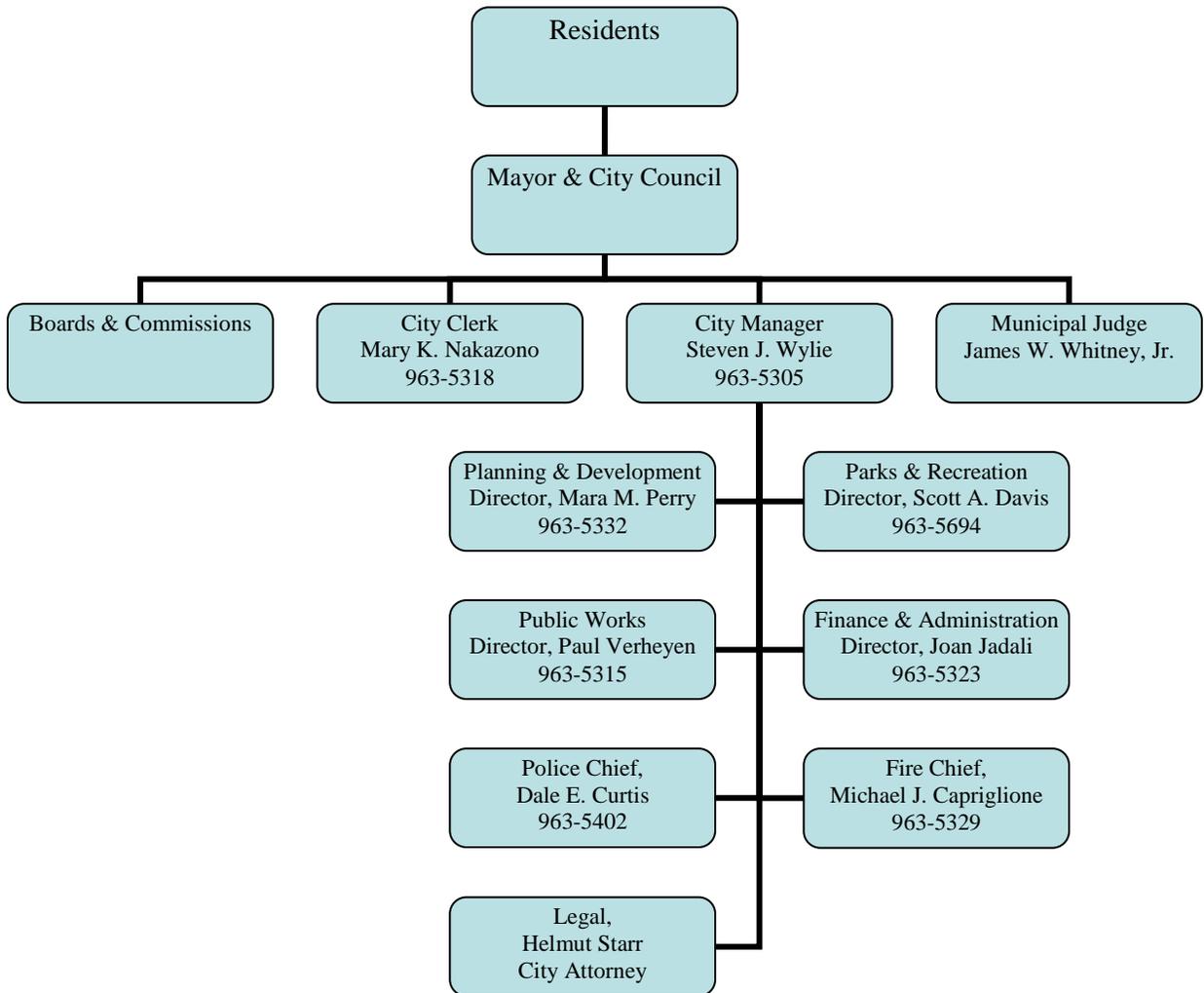
Mara M. Perry, Director of Planning & Development

Scott A. Davis, Director of Parks & Recreation

Helmut Starr, City Attorney

Mary K. Nakazono, City Clerk

Organizational Chart





**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.

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, 2013. This is the City's seventh 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.



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.

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

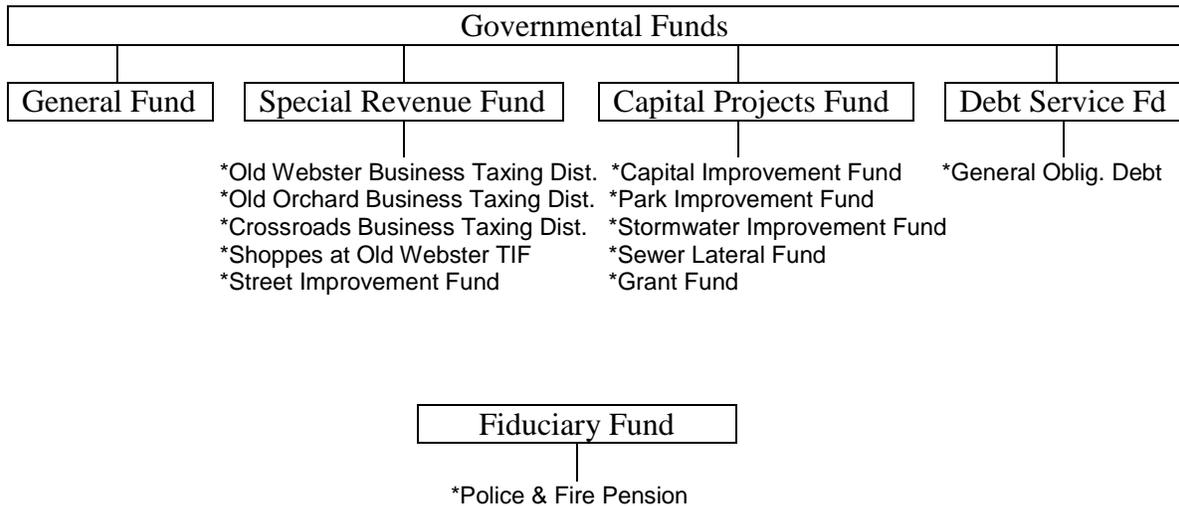
The proposed budget and any revised budget must conform to the statutory requirement that the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds plus any unencumbered balance 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



**BUDGET CALENDAR
FISCAL YEAR 2015**

DATE	ACTION	RESPONSIBLE PERSON(S)
February 5	Conduct Budget Kick-off Meeting and distribute Budget Instruction Packet	City Manager
February 5	Provide department access to FY 14 Budget System	Finance Department
February 24	Submit Departmental Capital Requests	Department Managers
March 10	Submit Departmental Budget requests	Department Managers
March 11 – 21	Review and summarize submitted information	Finance Director & Staff
March 24 – 28	Conduct Departmental budget review sessions	City Manager Finance Director Department Managers
March 31 – April 11	Finalize Budget	City Manager Finance Director Department Managers
April 14 – 18	Prepare Budget for printing	Finance Department
April 25	Deliver Draft Budget to City Council	City Manager
May 7	Conduct Budget work session with City Council	City Council City Manager Finance Director Department Managers
May 20	Set Date for Public Hearing on Proposed Budget	City Council
May 23	Publish Public Hearing Notices	City Clerk
June 3	Conduct Public Hearing on Proposed Budget, and first and second reading of Salary Ordinances	City Council City Manager
June 17	Adopt Budget, and final reading and adoption of Salary Ordinances	City Council City Manager
June 18 – 27	Print Final Budget	Finance Department
June 30	Distribute Approved Budget	Finance Department
June 30	Provide Public Notice of availability of Final Budget	City Clerk

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 2014/2015 is as follows:

Computation of Legal Debt Margin

Net Assessed Value	<u>494,938,981</u>
Debt limit – 10% of assessed value	49,493,898
Amount of debt applicable to debt limit:	
Total bonded debt	10,610,000
Less assets in Debt Service Fund	<u>1,552,341</u>
Total Amount of Debt Applicable to Debt Limit	<u>9,057,659</u>
Legal Debt Margin	<u>40,436,239</u>

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, 2014 are as follows:

<u>For The Years Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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, 2014 are as follows:

<u>For The Years Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	<u>\$115,000</u>	<u>2,415</u>	<u>117,415</u>

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.

	Balance June 30 <u>2014</u>	For The Year Ended June 30, 2014		Balance June 30 <u>2015</u>
		<u>Additions</u>	<u>Retirements</u>	
TIF notes payable:				
TIF revenue notes, Series 2000 interest rate 6.75% payable through October 2021	\$1,545,000	---	320,000	\$1,225,000

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. The Educational Facilities Revenue Bonds were paid off in August 2012.

FUND DESCRIPTIONS

General Fund

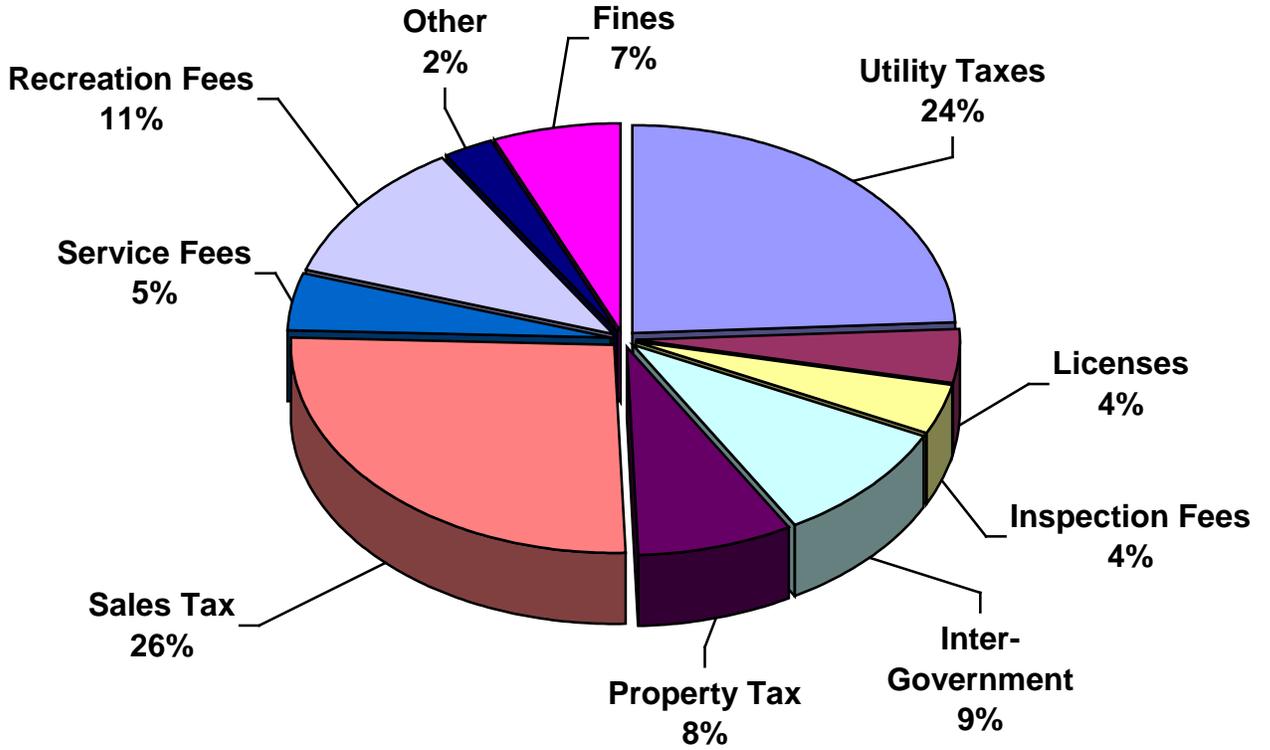
The General Fund provides revenues to support general operations of the City. These revenues include property taxes, Intergovernmental revenue, municipal sales tax, licenses, inspection fees, utility taxes, service fees, recreation fees, fines and other miscellaneous income.

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 24% is generated from Utility Taxes. The next largest source of revenue is Recreation Fees at about 11%, Intergovernmental Revenue at about 9%, and Property Taxes at 8% of the total General Fund revenues. These revenues are reasonably consistent from year to year with a slight overall annual increase to the General Fund.

Revenue Category Descriptions

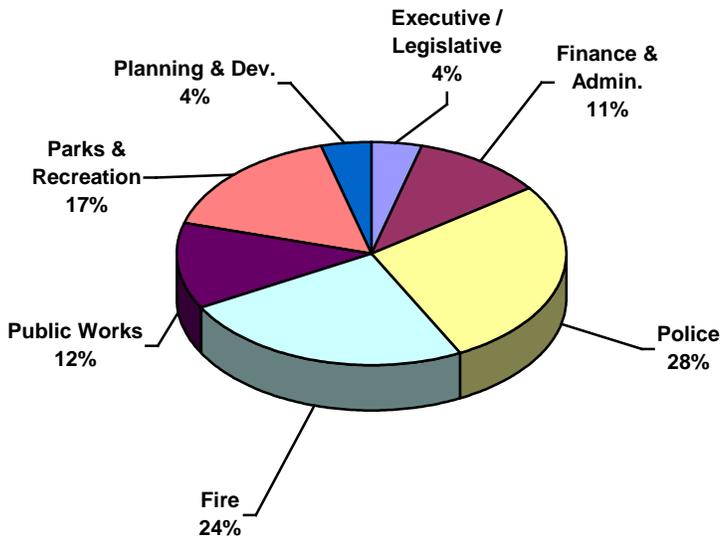
Type	Description
<i>Property Tax</i>	Real Estate and Property Tax
<i>Intergovernmental</i>	Gas Tax, County Road and Bridge Tax, Cigarette Tax, State Auto Sales Tax, Motor Vehicle Fees, Grants
<i>Sales Tax</i>	Municipal Sales Tax & Fire Protection Tax
<i>Licenses</i>	Business Licenses, Motor Vehicle Licenses,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

Primary Sources of Revenue General Fund

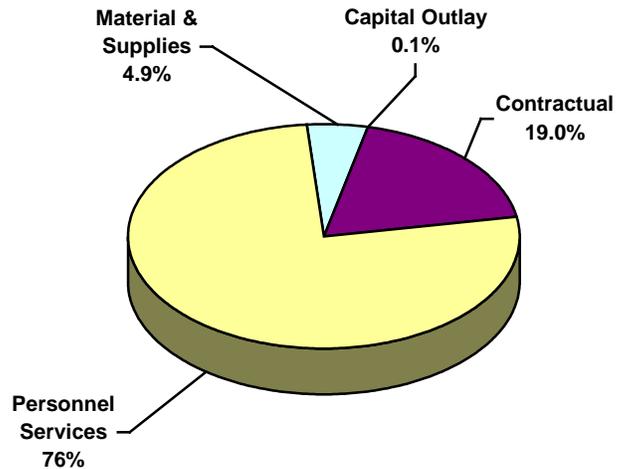


General Fund Expenditures are as follows:

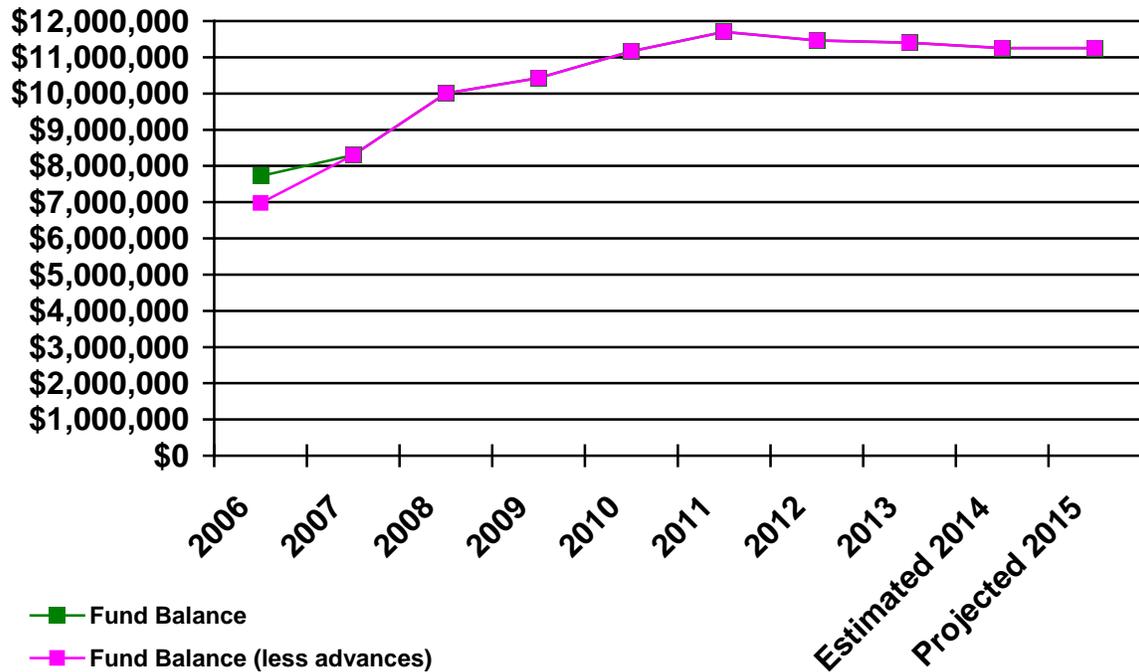
Expenditures by Activity



Expenditures by Type



General Fund Reserve - 10-Year History



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.

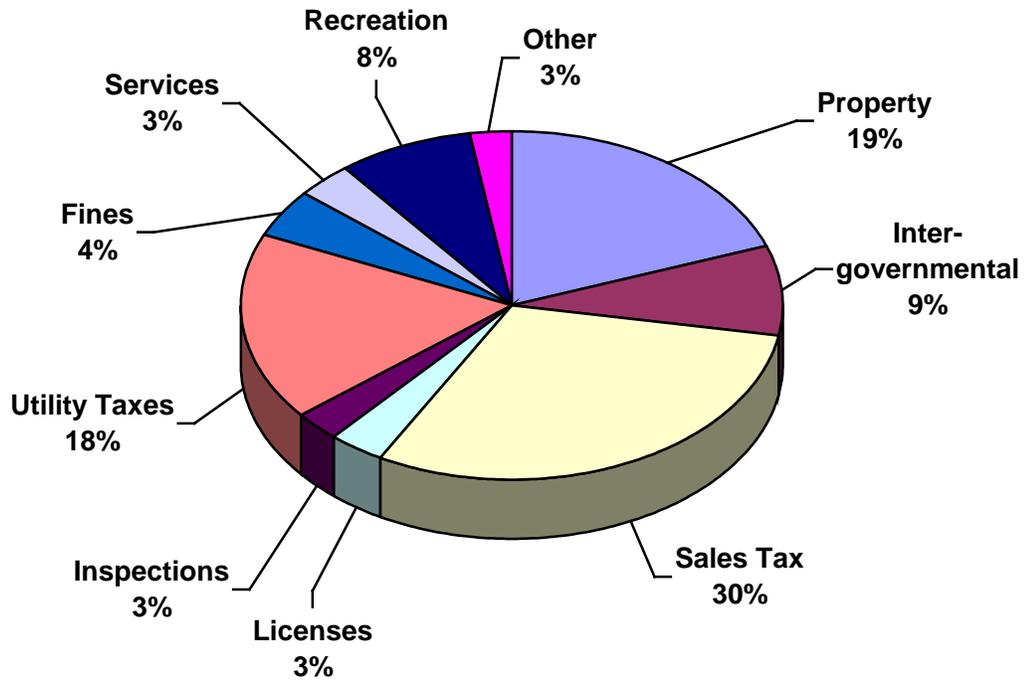
USE OF FUNDS BY DEPARTMENTS									
DEPARTMENT	G	P	P&F	ST	C	GT	SW	SL	D
Executive/Legislative	√				√				
Finance/Administration	√				√				√
Police	√		√		√	√			
Fire	√		√		√	√			
Public Works	√			√	√	√	√	√	
Parks & Recreation	√	√			√	√			
Planning & Development	√				√				

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

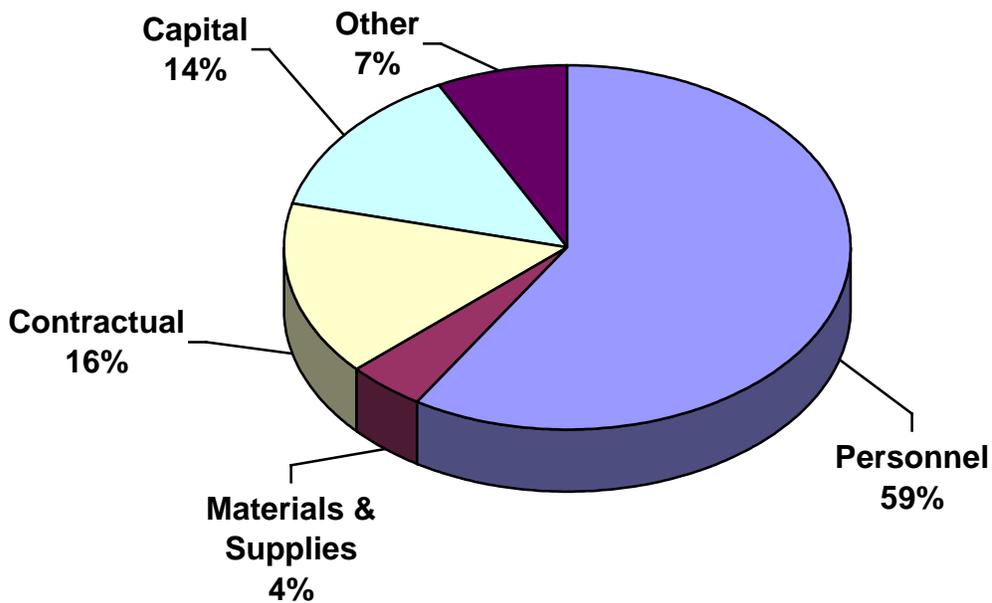
The following funds are not a part of the above as they do not provide direct benefit to any of the above departments. They include the Old Webster Taxing District, the Old Orchard Taxing District, Crossroads Taxing District, and the Shoppes at Old Webster TIF.

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	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Property Taxes	4,269,660	4,256,035	4,273,790	4,241,328	4,262,680
Intergovernment Revenue	2,864,018	2,919,932	1,808,665	1,493,800	2,086,395
Sales Tax	6,078,187	6,302,992	6,501,795	6,505,978	6,615,995
Licenses	734,988	759,280	749,990	754,350	763,070
Inspection Fees & Permits	738,668	578,178	589,500	641,885	620,000
Utility Taxes	3,285,579	3,501,792	3,758,370	3,671,342	3,863,550
Fines	874,863	958,626	1,017,500	942,000	945,000
Services	731,939	718,187	726,500	736,550	761,550
Recreation Fees	1,755,782	1,737,744	1,730,610	1,728,745	1,741,000
Other Income	705,613	841,053	633,875	662,804	575,660
Total Revenue	22,039,297	22,573,819	21,790,595	21,378,782	22,234,900

Expenditures By Type All Funds	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
General Fund	12,140,776	818,530	2,953,793	5,100	0	15,918,199
Park Improvement Tax Fund	282,632	109,114	124,095	1,600	118,615	636,056
Police and Fire Pension Fund	757,970	0	3,000	0	0	760,970
Street Improvement Tax Fund	240,604	59,120	34,940	1,145,000	0	1,479,664
Capital Improvement Tax Fund	0	0	23,080	1,627,330	0	1,650,410
Grant Fund	70,000	0	79,920	480,500	0	630,420
Recreation Complex Maintenance Fund	0	0	0	0	0	0
Storm Water Improvement Tax Fund	31,458	1,330	30,690	125,000	0	188,478
Sewer Lateral Fund	56,334	2,200	241,340	0	0	299,874
Old Webster Taxing District Fund	0	5,000	38,150	0	0	43,150
Old Orchard Taxing District Fund	0	400	37,350	0	0	37,750
Crossroads Taxing District Fund	0	2,050	4,100	2,000	10,000	18,150
General Obligation Debt Service Fund	0	0	0	0	1,178,800	1,178,800
Shoppes At Old Webster TIF Fund	0	0	0	0	412,015	412,015
Total	13,579,774	997,744	3,570,458	3,386,530	1,719,430	23,253,936



Revenue All Funds	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Fund	14,774,377	14,955,345	15,658,490	15,506,780	15,788,940
Park Improvement Tax Fund	689,334	722,931	714,445	711,799	726,015
Police and Fire Pension Fund	616,593	620,828	606,000	604,261	604,000
Street Improvement Tax Fund	824,166	806,599	769,000	780,452	767,000
Capital Improvement Tax Fund	1,381,081	1,657,276	1,431,525	1,430,825	1,459,430
Grant Fund	1,444,773	1,520,598	354,000	70,000	630,420
Recreation Complex Maintenance Fund	359	181	0	0	0
Storm Water Improvement Tax Fund	171,867	181,639	178,095	177,390	180,930
Sewer Lateral Fund	227,879	228,128	228,000	227,500	227,500
Old Webster Taxing District Fund	68,964	66,695	62,050	63,747	63,050
Old Orchard Taxing District Fund	48,283	48,619	49,100	49,100	49,100
Crossroads Taxing District Fund	24,322	26,237	22,500	22,500	22,500
General Obligation Debt Service Fund	1,337,352	1,302,134	1,304,000	1,304,868	1,304,000
Shoppes At Old Webster TIF Fund	429,947	436,609	413,390	429,560	412,015
Total	22,039,297	22,573,819	21,790,595	21,378,782	22,234,900



<i>Expenditures All Funds</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Fund	15,064,617	14,787,914	15,847,543	15,831,189	15,918,199
Park Improvement Tax Fund	741,510	1,013,925	775,534	760,125	636,056
Police and Fire Pension Fund	630,785	641,321	692,566	750,857	760,970
Street Improvement Tax Fund	4,950,524	3,997,303	2,619,550	2,167,744	1,479,664
Capital Improvement Tax Fund	1,869,632	1,289,299	1,446,096	1,349,800	1,650,410
Grant Fund	2,771,246	54,113	354,000	70,000	630,420
Recreation Complex Maintenance Fund	0	10,000	0	0	0
Storm Water Improvement Tax Fund	292,575	101,728	189,325	165,508	188,478
Sewer Lateral Fund	205,209	251,734	226,230	291,644	299,874
Old Webster Taxing District Fund	56,391	51,955	39,800	43,150	43,150
Old Orchard Taxing District Fund	27,684	28,156	32,350	29,680	37,750
Crossroads Taxing District Fund	7,685	14,869	9,900	8,150	18,150
General Obligation Debt Service Fund	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800
Shoppes At Old Webster TIF Fund	463,100	435,555	413,390	429,560	412,015
Total	28,256,917	23,853,672	23,826,534	23,077,506	23,253,936

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

	<u>General Fund</u>			<u>Debt Service Fund</u>			<u>Special Revenue Funds</u>		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
REVENUES:									
Property Tax	1,170,763	1,194,000	1,217,180	1,300,322	1,303,868	1,303,000	1,167,759	1,142,699	1,141,500
Intergovernmental	1,399,334	1,423,800	1,455,975	-	-	-	-	-	-
Sales Tax	3,843,471	4,060,775	4,141,985	-	-	-	124,014	126,208	108,635
Licenses	699,692	699,350	708,070	-	-	-	59,588	55,000	55,000
Inspection Fees & Permits	578,178	641,885	620,000	-	-	-	-	-	-
Utility Taxes	3,498,507	3,668,000	3,860,180	-	-	-	3,285	3,342	3,370
Fines	958,626	942,000	945,000	-	-	-	-	-	-
Services	718,187	736,550	761,550	-	-	-	-	-	-
Recreation Fees	1,737,744	1,728,745	1,741,000	-	-	-	-	-	-
Sewer Lateral Fees	-	-	-	-	-	-	-	-	-
Other Income	350,843	411,675	338,000	1,812	1,000	1,000	30,113	18,110	5,160
TOTAL REVENUES	14,955,345	15,506,780	15,788,940	1,302,134	1,304,868	1,304,000	1,384,759	1,345,359	1,313,665
EXPENDITURES:									
General Government	2,172,898	2,373,927	2,374,568	-	-	-	-	-	-
Public Safety (Fire/Police)	7,833,356	8,229,518	8,269,134	-	-	-	-	-	-
Public Works	1,726,427	1,944,685	1,986,436	-	-	-	3,997,303	2,167,744	1,479,664
Parks and Recreation	2,423,087	2,617,142	2,609,886	-	-	-	-	-	-
Planning & Development	632,146	665,917	678,175	-	-	-	94,980	80,980	99,050
Debt Service	-	-	-	1,175,800	1,180,100	1,178,800	435,555	429,560	412,015
TOTAL EXPENDITURES	14,787,914	15,831,189	15,918,199	1,175,800	1,180,100	1,178,800	4,527,838	2,678,284	1,990,729
Excess (deficiency) of revenues over (under) expenditures	167,431	(324,409)	(129,259)	126,334	124,768	125,200	(3,143,079)	(1,332,925)	(677,064)
Other Financing Sources (Uses):									
Operating transfer in (out)	(238,870)	178,508	129,330	-	-	-	(51,520)	(69,318)	(85,768)
Advances (to) from other funds	-	-	-	-	-	-	-	-	-
Debt Issuance / Refunding	-	-	-	-	-	-	-	-	-
Change in Fund Balance	(71,439)	(145,901)	71	126,334	124,768	125,200	(3,194,599)	(1,402,243)	(762,832)
Beginning Fund Balance	11,469,859	11,398,420	11,252,519	1,301,239	1,427,573	1,552,341	7,450,785	4,256,186	2,853,943
Ending Fund Balance	11,398,420	11,252,519	11,252,590	1,427,573	1,552,341	1,677,541	4,256,186	2,853,943	2,091,111

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

	<u>Capital Projects Funds</u>			<u>Pension Fund</u>			<u>Total</u>		
	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget	2013 Actual	2014 Estimated	2015 Budget
REVENUES:									
Property Tax	-	-	-	617,191	600,761	601,000	4,256,035	4,241,328	4,262,680
Intergovernmental	1,520,598	70,000	429,920	-	-	-	2,919,932	1,493,800	1,885,895
Sales Tax	2,335,507	2,318,995	2,365,375	-	-	-	6,302,992	6,505,978	6,615,995
Licenses	-	-	-	-	-	-	759,280	754,350	763,070
Inspection Fees & Permits	-	-	-	-	-	-	578,178	641,885	620,000
Utility Taxes	-	-	-	-	-	-	3,501,792	3,671,342	3,863,550
Fines	-	-	-	-	-	-	958,626	942,000	945,000
Services	-	-	-	-	-	-	718,187	736,550	761,550
Recreation Fees	-	-	-	-	-	-	1,737,744	1,728,745	1,741,000
Sewer Lateral Fees	227,218	227,000	227,000	-	-	-	227,218	227,000	227,000
Other Income	227,430	1,519	1,500	3,637	3,500	3,000	613,835	435,804	348,660
TOTAL REVENUES	4,310,753	2,617,514	3,023,795	620,828	604,261	604,000	22,573,819	21,378,782	22,034,400
EXPENDITURES:									
General Government	41,958	103,350	97,807	-	-	-	2,214,856	2,477,277	2,472,375
Public Safety (Fire/Police)	265,167	236,615	269,250	641,321	750,857	760,970	8,739,844	9,216,990	9,299,354
Public Works	963,317	1,201,572	1,195,832	-	-	-	6,687,047	5,314,001	4,661,932
Parks and Recreation	1,085,060	857,325	1,478,464	-	-	-	3,508,147	3,474,467	4,088,350
Planning & Development	110,000	-	12,900	-	-	-	837,126	746,897	790,125
Debt Service	255,297	238,215	118,615	-	-	-	1,866,652	1,847,875	1,709,430
TOTAL EXPENDITURES	2,720,799	2,637,077	3,172,868	641,321	750,857	760,970	23,853,672	23,077,507	23,021,566
Excess (deficiency) of revenues over (under) expenditures	1,589,954	(19,563)	(149,073)	(20,493)	(146,596)	(156,970)	(1,279,853)	(1,698,725)	(987,166)
Other Financing Sources (Uses):									
Operating transfer in (out)	290,390	(109,190)	(43,562)	-	-	-	0	-	-
Advances (to) from other funds	-	-	-	-	-	-	-	-	-
Debt Issuance / Refunding	-	-	-	-	-	-	-	-	-
Change in Fund Balance	1,880,344	(128,753)	(192,635)	(20,493)	(146,596)	(156,970)	(1,279,853)	(1,698,725)	(987,166)
Beginning Fund Balance	(582,774)	1,297,570	1,168,817	2,261,186	2,240,693	2,094,097	21,900,295	20,620,442	18,921,717
Ending Fund Balance	1,297,570	1,168,817	976,182	2,240,693	2,094,097	1,937,127	20,620,442	18,921,717	17,934,551

**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	1,217	-	601	762	-	-	-	-
Intergovernmental	1,456	-	-	-	-	630	-	-
Sales Tax	4,142	726	-	-	1,458	-	-	180
Licenses	708	-	-	-	-	-	-	-
Inspection Fees & Permits	620	-	-	-	-	-	-	-
Utility Taxes	3,860	-	-	-	-	-	-	-
Fines	945	-	-	-	-	-	-	-
Services	762	-	-	-	-	-	-	-
Recreation Fees	1,741	-	-	-	-	-	-	-
Other Income	338	-	3	5	1	-	-	1
TOTAL REVENUES	15,789	726	604	767	1,459	630	0	181
EXPENDITURES:								
General Government	2,375	-	-	-	98	-	-	-
Public Safety (Fire/Police)	8,269	-	761	-	199	70	-	-
Public Works	1,986	-	-	1,480	627	80	-	188
Parks and Recreation	2,610	517	-	-	713	480	-	-
Planning & Development	678	-	-	-	13	-	-	-
Debt Service	-	119	-	-	-	-	-	-
TOTAL EXPENDITURES	15,918	636	761	1,480	1,650	630	0	188
Excess (deficiency) of revenues over (under) expenditures	(129)	90	(157)	(713)	(191)	0	0	(7)
Other Financing Sources (Uses):								
Operating transfer in (out)	129	(50)	-	-	6	-	-	-
Advances (to) from other funds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Change in Fund Balance FY 15	0	40	(157)	(713)	(185)	0	0	(7)
Fund Balance July 1, 2014	11,253	(18)	2,094	2,412	852	(111)	0	234
Fund Balance June 30, 2015	11,253	22	1,937	1,699	667	(111)	0	227

(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.

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	-	35	30	15	1,303	300	4,263
Intergovernmental	-	-	-	-	-	-	2,086
Sales Tax	-	-	-	-	-	109	6,615
Licenses	-	28	19	8	-	-	763
Inspection Fees & Permits	-	-	-	-	-	-	620
Utility Taxes	-	-	-	-	-	3	3,863
Fines	-	-	-	-	-	-	945
Services	-	-	-	-	-	-	762
Recreation Fees	-	-	-	-	-	-	1,741
Other Income	228	-	-	-	1	-	577
TOTAL REVENUES	228	63	49	23	1,304	412	22,235
EXPENDITURES:							
General Government	-	-	-	-	-	-	2,473
Public Safety (Fire/Police)	-	-	-	-	-	-	9,299
Public Works	300	-	-	-	-	-	4,661
Parks and Recreation	-	-	-	-	-	-	4,320
Planning & Development	-	43	38	18	-	-	790
Debt Service	-	-	-	-	1,179	412	1,710
TOTAL EXPENDITURES	300	43	38	18	1,179	412	23,253
Excess (deficiency) of revenues over (under) expenditures	(72)	20	11	5	125	0	(1,018)
Other Financing Sources (Uses):							
Operating transfer in (out)	-	(35)	(33)	(18)	-	-	(1)
Advances (to) from other funds	-	-	-	-	-	-	0
Bond Proceeds	-	-	-	-	-	-	0
Change in Fund Balance FY 15	(72)	(15)	(22)	(13)	125	0	(1,019)
Fund Balance July 1, 2014	212	56	139	57	1,552	189	18,921
Fund Balance June 30, 2015	140	41	117	44	1,677	189	17,902

(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.

Summary of Revenue and Expenditures General Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	1,162,967	1,170,763	1,231,290	1,194,000	1,217,180
Intergovernment Revenue	1,419,245	1,399,334	1,454,665	1,423,800	1,455,975
Sales Tax	3,734,036	3,843,471	4,069,930	4,060,775	4,141,985
Licenses	678,980	699,692	694,990	699,350	708,070
Inspection Fees & Permits	738,668	578,178	589,500	641,885	620,000
Utility Taxes	3,282,390	3,498,507	3,755,000	3,668,000	3,860,180
Fines	874,863	958,626	1,017,500	942,000	945,000
Services	731,939	718,187	726,500	736,550	761,550
Recreation Fees	1,755,782	1,737,744	1,730,610	1,728,745	1,741,000
Other Income	395,507	350,843	388,505	411,675	338,000
Total Revenue	14,774,377	14,955,345	15,658,490	15,506,780	15,788,940
Expenditures					
General Government	2,140,333	2,172,898	2,417,762	2,373,927	2,374,568
Public Safety (Fire/Police)	7,811,784	7,833,356	8,186,419	8,229,518	8,269,134
Public Works	1,750,537	1,726,427	1,931,852	1,944,685	1,986,436
Parks and Recreation	2,627,350	2,423,087	2,641,770	2,617,142	2,609,886
Planning & Development	734,613	632,146	669,740	665,917	678,175
Total Expenditures	15,064,617	14,787,914	15,847,543	15,831,189	15,918,199
Other Financing Sources (uses)					
Operating Transfer In	43,645	44,520	185,053	183,508	129,330
Operating Transfer Out	0	-283,390	-5,000	-5,000	0
Advance (To) From Other Funds	0	0	0	0	0
Total Other Financing Sources	43,645	-238,870	180,053	178,508	129,330

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Fund					
Property Taxes					
Real Estate Taxes - Current	984,672	989,025	1,034,695	1,003,467	1,022,840
Real Estate Taxes - Delinquent	18,808	19,794	20,000	22,583	23,035
Personal Property taxes - Current	114,215	131,962	131,745	134,184	136,870
Personal Prop Taxes- Delinquent	6,642	7,244	5,850	6,919	7,050
Utility Real Property	22,666	19,276	23,000	20,178	20,580
Financial Institution	15,756	3,221	16,000	6,645	6,780
Interest on Property Taxes	208	241	0	24	25
Property Taxes Total	1,162,967	1,170,763	1,231,290	1,194,000	1,217,180
Intergovernment Revenue					
Gasoline Tax	604,882	579,961	615,000	585,000	600,000
County Road & Bridge Tax	511,567	516,074	532,495	521,000	534,025
Cigarette Tax	63,356	62,740	60,000	60,000	60,000
State Auto SalesTax	139,750	144,468	146,170	156,800	159,940
Motor Vehicle Fees	99,690	96,091	101,000	101,000	102,010
Intergovernment Revenue Total	1,419,245	1,399,334	1,454,665	1,423,800	1,455,975
Sales Tax					
Municipal Sales Tax	3,306,747	3,429,171	3,612,060	3,612,060	3,684,300
Fire Sales Tax	427,289	414,300	457,870	448,715	457,685
Sales Tax Total	3,734,036	3,843,471	4,069,930	4,060,775	4,141,985
Licenses					
Motor Vehicle License	112,395	112,080	113,500	113,500	113,500
Merch/Manuf License	302,742	319,500	326,500	326,000	335,000
Liquor Licenses	14,101	17,140	14,000	16,650	16,650
Vending Machine Licenses	1,525	1,475	1,550	1,700	1,700
Telecommunications Leases	248,217	249,497	239,440	241,500	241,220
Licenses Total	678,980	699,692	694,990	699,350	708,070

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Fund					
Inspection Fees & Permits					
Building Permits	590,860	415,590	425,000	475,000	455,000
Excavation Permits	17,350	14,300	18,000	15,280	17,000
Occupancy Permits	14,105	20,209	18,000	21,340	21,000
Housing Inspections	52,800	62,485	58,000	63,370	60,000
Mechanical, Electric, Plumbing	56,312	60,555	65,000	58,785	60,000
Tree Licenses & Permits	7,241	5,039	5,500	8,110	7,000
Inspection Fees & Permits Total	738,668	578,178	589,500	641,885	620,000
Utility Taxes					
Water Gross Receipts	267,075	283,570	300,000	300,000	308,000
Gas Gross Receipts	691,703	785,582	775,000	825,000	899,250
Telephone Gross Receipts	974,961	978,821	975,000	993,000	1,002,930
Electric Gross Receipts	1,348,651	1,450,534	1,705,000	1,550,000	1,650,000
Utility Taxes Total	3,282,390	3,498,507	3,755,000	3,668,000	3,860,180
Fines					
Parking Fines	51,734	40,673	45,000	42,000	45,000
Municipal Court fines	823,129	917,953	972,500	900,000	900,000
Fines Total	874,863	958,626	1,017,500	942,000	945,000
Services					
Cable Franchise Fees	313,962	327,740	305,000	315,000	315,000
Ambulance Charge	416,476	389,078	420,000	420,000	445,000
Police Report & Alarm Fees	1,501	1,369	1,500	1,550	1,550
Services Total	731,939	718,187	726,500	736,550	761,550

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Fund					
Recreation Fees					
Fitness Daily Admissions	35,710	39,078	44,300	41,910	42,000
Fitness Passes	202,610	204,041	195,000	216,090	215,000
Day Camp Fees	58,222	72,305	65,000	75,535	75,000
Action Park Fees	420	36	450	0	0
Ice Arena Program Fees	431,910	423,860	406,000	368,090	385,000
Recreation Program Fees	174,627	191,289	185,000	187,905	180,000
Aquatic Ctr Admissions	338,751	291,037	328,000	299,025	305,000
Rink Passes	9,578	8,030	7,300	8,610	8,500
Ice Arena Admissions	76,841	78,255	67,060	79,315	76,000
Concessions	18,739	16,654	17,500	15,655	19,500
Park Facility Rental	63,345	65,437	65,000	65,490	65,000
Tennis Fees	29,505	25,322	34,000	26,065	25,000
Fitness Programs	190,539	195,245	191,000	204,650	205,000
Recreation Facility Rental	87,298	98,732	94,000	110,025	110,000
Learn To Skate Program	37,687	28,423	31,000	30,380	30,000
Recreation Fees Total	1,755,782	1,737,744	1,730,610	1,728,745	1,741,000
Other Income					
Inmate Security Fund	14,803	15,361	15,795	14,310	15,000
Police Training Fees	21,428	21,706	22,000	22,440	22,000
Donations	61,454	35,565	28,000	35,565	35,000
Planning Commission Filing Fee	2,000	3,100	2,000	2,100	2,000
Parking Permits	39,064	38,207	38,000	44,620	42,000
Interest Income	43,911	38,468	35,000	35,000	35,000
Other Jurisdictions	114,849	114,008	112,275	118,360	114,000
Miscellaneous Income	97,998	84,428	135,435	139,280	73,000
Gain on Sale	0	0	0	0	0
Other Income Total	395,507	350,843	388,505	411,675	338,000
Total Revenue	14,774,377	14,955,345	15,658,490	15,506,780	15,788,940



Summary of Expenditures by Activity General Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Government					
City Council	36,516	26,605	71,806	49,200	46,745
Boards and Commissions	22,248	39,267	54,050	51,202	43,500
City Manager	220,791	226,880	235,615	233,145	237,808
Legal Services	172,635	167,636	175,364	174,700	180,700
City Clerk	143,596	146,074	153,750	152,092	156,710
Human Resources	285,221	301,855	379,185	371,539	356,393
Municipal Court	197,043	197,566	208,247	205,717	210,226
Finance	478,133	484,078	492,298	504,089	477,451
Customer Service	126,880	117,578	128,157	132,440	144,279
Information Technology	221,764	212,964	249,111	234,292	263,691
Risk Management	235,506	252,395	270,179	265,511	257,065
	2,140,333	2,172,898	2,417,762	2,373,927	2,374,568
Public Safety (Fire/Police)					
Police	3,780,490	3,809,344	4,009,385	4,028,880	4,015,329
Police Shared Services	343,011	342,545	345,499	392,412	369,410
Fire	3,688,283	3,681,467	3,831,535	3,808,226	3,884,395
	7,811,784	7,833,356	8,186,419	8,229,518	8,269,134
Public Works					
Admin/Engineering	178,788	182,223	225,425	218,520	227,930
Street Maintenance	1,141,905	1,182,662	1,361,712	1,380,900	1,401,237
Garage	209,358	136,512	142,940	144,045	150,459
City Hall Complex	154,672	163,402	134,225	140,340	139,270
Service Center	65,814	61,628	67,550	60,880	67,540
	1,750,537	1,726,427	1,931,852	1,944,685	1,986,436



Summary of Expenditures by Activity General Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Parks and Recreation					
Parks	615,829	413,363	461,745	459,943	470,804
Recreation	746,019	732,255	826,329	836,220	783,215
Aquatic Center	347,325	346,722	356,191	351,763	361,184
Ice Arena	421,978	446,380	469,603	453,074	482,323
Fitness	496,199	484,367	527,902	516,142	512,360
	2,627,350	2,423,087	2,641,770	2,617,142	2,609,886
Planning & Development					
Planning	228,525	172,832	184,497	180,657	186,425
Code Enforcement	466,447	457,712	485,243	485,260	491,750
Community Improvement	39,641	1,602	0	0	0
	734,613	632,146	669,740	665,917	678,175
Totals	15,064,617	14,787,914	15,847,543	15,831,189	15,918,199



Budgeted Expenditures by Type General Fund	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
General Government						
City Council	4,695	6,700	35,350	0	0	46,745
Boards and Commissions	0	6,550	36,950	0	0	43,500
City Manager	208,813	2,320	26,675	0	0	237,808
Legal Services	0	0	180,700	0	0	180,700
City Clerk	154,215	2,000	495	0	0	156,710
Human Resources	322,868	7,000	26,525	0	0	356,393
Municipal Court	149,420	2,200	58,606	0	0	210,226
Finance	318,681	3,650	155,120	0	0	477,451
Customer Service	134,956	3,015	6,308	0	0	144,279
Information Technology	127,057	40,450	96,184	0	0	263,691
Risk Management	45,225	0	211,840	0	0	257,065
General Government Total	1,465,930	73,885	834,753	0	0	2,374,568
Public Safety (Fire/Police)						
Police	3,707,710	109,700	197,919	0	0	4,015,329
Police Shared Services	0	2,400	367,010	0	0	369,410
Fire	3,663,670	113,165	104,160	3,400	0	3,884,395
Public Safety (Fire/Police) Total	7,371,380	225,265	669,089	3,400	0	8,269,134
Public Works						
Admin/Engineering	209,290	4,580	14,060	0	0	227,930
Street Maintenance	924,657	223,520	253,060	0	0	1,401,237
Garage	131,624	17,575	1,260	0	0	150,459
City Hall Complex	0	14,900	123,370	1,000	0	139,270
Service Center	0	6,190	60,650	700	0	67,540
Public Works Total	1,265,571	266,765	452,400	1,700	0	1,986,436
Parks and Recreation						
Parks	294,913	85,721	90,170	0	0	470,804
Recreation	452,885	68,770	261,560	0	0	783,215
Aquatic Center	78,718	20,100	262,366	0	0	361,184
Ice Arena	267,969	40,854	173,500	0	0	482,323
Fitness	305,030	26,270	181,060	0	0	512,360
Parks and Recreation Total	1,399,515	241,715	968,656	0	0	2,609,886
Planning & Development						
Planning	175,275	1,650	9,500	0	0	186,425
Code Enforcement	463,105	9,250	19,395	0	0	491,750
Community Improvement	0	0	0	0	0	0
Planning & Development Total	638,380	10,900	28,895	0	0	678,175
Total	12,140,776	818,530	2,953,793	5,100	0	15,918,199



Summary of Revenue and Expenditures					
Park Improvement Tax Fund					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Sales Tax	684,128	722,916	714,445	711,780	726,015
Other Income	5,206	15	0	19	0
Total Revenue	689,334	722,931	714,445	711,799	726,015
Expenditures					
Parks and Recreation	504,057	776,313	536,969	521,910	517,441
Debt Service	237,453	237,612	238,565	238,215	118,615
Total Expenditures	741,510	1,013,925	775,534	760,125	636,056
Other Financing Sources (uses)					
Operating Transfer In	0	358,390	5,000	5,000	0
Operating Transfer Out	0	0	0	0	-50,000
Total Other Financing Sources	0	358,390	5,000	5,000	-50,000

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
<i>Park Improvement Tax Fund</i>					
Sales Tax					
Municipal Sales Tax	684,128	722,916	714,445	711,780	726,015
Sales Tax Total	684,128	722,916	714,445	711,780	726,015
Other Income					
Interest Income	4,677	15	0	4	0
Miscellaneous Income	529	0	0	15	0
Other Income Total	5,206	15	0	19	0
Total Revenue	689,334	722,931	714,445	711,799	726,015



Summary of Expenditures by Activity Park Improvement Tax Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Parks and Recreation					
Park Improvement	504,057	776,313	536,969	521,910	517,441
	<u>504,057</u>	<u>776,313</u>	<u>536,969</u>	<u>521,910</u>	<u>517,441</u>
Debt Service					
Park Debt Service	237,453	237,612	238,565	238,215	118,615
	<u>237,453</u>	<u>237,612</u>	<u>238,565</u>	<u>238,215</u>	<u>118,615</u>
Totals	<u>741,510</u>	<u>1,013,925</u>	<u>775,534</u>	<u>760,125</u>	<u>636,056</u>



<i>Budgeted Expenditures by Type Park Improvement Tax Fund</i>	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Parks and Recreation						
Park Improvement	282,632	109,114	124,095	1,600	0	517,441
Parks and Recreation Total	282,632	109,114	124,095	1,600	0	517,441
Debt Service						
Park Debt Service	0	0	0	0	118,615	118,615
Debt Service Total	0	0	0	0	118,615	118,615
Total	282,632	109,114	124,095	1,600	118,615	636,056



Summary of Revenue and Expenditures Police and Fire Pension Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	612,604	617,191	603,000	600,761	601,000
Other Income	3,989	3,637	3,000	3,500	3,000
Total Revenue	616,593	620,828	606,000	604,261	604,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Public Safety (Fire/Police)	630,785	641,321	692,566	750,857	760,970
Total Expenditures	630,785	641,321	692,566	750,857	760,970

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Police and Fire Pension Fund					
Property Taxes					
Real Estate Taxes - Current	525,172	522,843	520,000	520,000	520,000
Real Estate Taxes - Delinquent	9,965	10,674	5,000	5,000	5,000
Personal Property taxes - Current	59,077	66,504	62,000	62,000	62,000
Personal Prop Taxes- Delinquent	6,283	3,771	3,000	3,000	3,000
Utility Real Property	12,107	13,399	13,000	10,761	11,000
Property Taxes Total	612,604	617,191	603,000	600,761	601,000
Other Income					
Interest Income	3,972	3,637	3,000	3,500	3,000
VEBA Earnings	17	0	0	0	0
Other Income Total	3,989	3,637	3,000	3,500	3,000
Total Revenue	616,593	620,828	606,000	604,261	604,000



Summary of Expenditures by Activity Police and Fire Pension Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Public Safety (Fire/Police)					
Police & Fire Pension Trust	630,785	641,321	692,566	750,857	760,970
	<u>630,785</u>	<u>641,321</u>	<u>692,566</u>	<u>750,857</u>	<u>760,970</u>
Totals	630,785	641,321	692,566	750,857	760,970



<i>Budgeted Expenditures by Type Police and Fire Pension Fund</i>	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Public Safety (Fire/Police)						
Police & Fire Pension Trust	757,970	0	3,000	0	0	760,970
Public Safety (Fire/Police) Total	757,970	0	3,000	0	0	760,970
Total	757,970	0	3,000	0	0	760,970



Summary of Revenue and Expenditures Street Improvement Tax Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	758,887	776,659	759,000	762,452	762,000
Other Income	65,279	29,940	10,000	18,000	5,000
Total Revenue	824,166	806,599	769,000	780,452	767,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Public Works	4,950,524	3,997,303	2,619,550	2,167,744	1,479,664
Total Expenditures	4,950,524	3,997,303	2,619,550	2,167,744	1,479,664

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Street Improvement Tax Fund					
Property Taxes					
Real Estate Taxes - Current	656,413	659,350	655,000	655,000	655,000
Real Estate Taxes - Delinquent	12,390	13,295	9,000	9,000	9,000
Personal Property taxes - Current	70,892	86,600	80,000	82,000	82,000
Personal Prop Taxes- Delinquent	4,127	4,563	3,000	3,000	3,000
Utility Real Property	15,065	12,851	12,000	13,452	13,000
Property Taxes Total	758,887	776,659	759,000	762,452	762,000
Other Income					
Interest Income	65,279	29,940	10,000	18,000	5,000
Other Income Total	65,279	29,940	10,000	18,000	5,000
Total Revenue	824,166	806,599	769,000	780,452	767,000



Summary of Expenditures by Activity Street Improvement Tax Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Public Works					
Street Improvement	379,488	393,134	331,635	317,959	333,464
Street Projects	365,140	129,701	560,000	562,500	910,000
Street Bond Issue	4,205,896	3,474,468	1,727,915	1,287,285	236,200
	4,950,524	3,997,303	2,619,550	2,167,744	1,479,664
Totals	4,950,524	3,997,303	2,619,550	2,167,744	1,479,664



Budgeted Expenditures by Type Street Improvement Tax Fund	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Public Works						
Street Improvement	236,764	59,120	32,580	5,000	0	333,464
Street Projects	0	0	0	910,000	0	910,000
Street Bond Issue	3,840	0	2,360	230,000	0	236,200
Public Works Total	240,604	59,120	34,940	1,145,000	0	1,479,664
Total	240,604	59,120	34,940	1,145,000	0	1,479,664

Summary of Revenue and Expenditures Capital Improvement Tax Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Sales Tax	1,377,906	1,431,862	1,430,325	1,430,325	1,458,930
Other Income	3,175	225,414	1,200	500	500
Total Revenue	1,381,081	1,657,276	1,431,525	1,430,825	1,459,430

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
General Government	124,260	41,958	105,445	103,350	97,807
Public Safety (Fire/Police)	880,504	174,698	170,000	166,615	199,250
Public Works	539,041	674,881	757,901	744,420	627,560
Parks and Recreation	312,563	270,077	412,750	335,415	712,893
Planning & Development	0	110,000	0	0	12,900
Debt Service	13,264	17,685	0	0	0
Total Expenditures	1,869,632	1,289,299	1,446,096	1,349,800	1,650,410

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Other Financing Sources (uses)					
Operating Transfer In	0	7,000	6,438	6,438	6,438
Operating Transfer Out	0	-75,000	0	0	0
Issuance of Debt	82,161	0	0	0	0
Total Other Financing Sources	82,161	-68,000	6,438	6,438	6,438



Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Capital Improvement Tax Fund					
Sales Tax					
Municipal Sales Tax	1,377,906	1,431,862	1,430,325	1,430,325	1,458,930
Sales Tax Total	1,377,906	1,431,862	1,430,325	1,430,325	1,458,930
Other Income					
Interest Income	3,175	414	1,200	500	500
Miscellaneous Income	0	225,000	0	0	0
Other Income Total	3,175	225,414	1,200	500	500
Total Revenue	1,381,081	1,657,276	1,431,525	1,430,825	1,459,430



Summary of Expenditures by Activity Capital Improvement Tax Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Government					
General Gov Capital Improvement	124,260	41,958	105,445	103,350	97,807
	124,260	41,958	105,445	103,350	97,807
Public Safety (Fire/Police)					
Police Capital Improvement	114,370	178,146	154,000	151,000	154,000
Fire Capital Improvement	766,134	-3,448	16,000	15,615	45,250
	880,504	174,698	170,000	166,615	199,250
Public Works					
Public Works Capital Improvement	539,041	674,881	757,901	744,420	627,560
	539,041	674,881	757,901	744,420	627,560
Parks and Recreation					
Parks & Rec Capital Improvement	312,563	270,077	412,750	335,415	712,893
	312,563	270,077	412,750	335,415	712,893
Planning & Development					
Planning Capital Improvement	0	110,000	0	0	12,900
	0	110,000	0	0	12,900
Debt Service					
Capital Improvement Debt Service	13,264	17,685	0	0	0
	13,264	17,685	0	0	0
Totals	1,869,632	1,289,299	1,446,096	1,349,800	1,650,410

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	97,807	0	97,807
General Government Total	0	0	0	97,807	0	97,807
Public Safety (Fire/Police)						
Police Capital Improvement	0	0	0	154,000	0	154,000
Fire Capital Improvement	0	0	0	45,250	0	45,250
Public Safety (Fire/Police) Total	0	0	0	199,250	0	199,250
Public Works						
Public Works Capital Improvement	0	0	23,080	604,480	0	627,560
Public Works Total	0	0	23,080	604,480	0	627,560
Parks and Recreation						
Parks & Rec Capital Improvement	0	0	0	712,893	0	712,893
Parks and Recreation Total	0	0	0	712,893	0	712,893
Planning & Development						
Planning Capital Improvement	0	0	0	12,900	0	12,900
Planning & Development Total	0	0	0	12,900	0	12,900
Debt Service						
Capital Improvement Debt Service	0	0	0	0	0	0
Debt Service Total	0	0	0	0	0	0
Total	0	0	23,080	1,627,330	0	1,650,410



Summary of Revenue and Expenditures Grant Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Intergovernment Revenue	1,444,773	1,520,598	354,000	70,000	630,420
Total Revenue	1,444,773	1,520,598	354,000	70,000	630,420

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Public Safety (Fire/Police)	44,150	90,469	70,000	70,000	70,000
Public Works	2,495,624	-65,026	0	0	79,920
Parks and Recreation	231,472	28,670	284,000	0	480,500
Total Expenditures	2,771,246	54,113	354,000	70,000	630,420

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget



Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Grant Fund					
Intergovernment Revenue					
Fire Grants	0	43,905	0	0	0
Police Grants	0	96,160	70,000	70,000	70,000
Parks & Rec Grants	223,267	239,648	284,000	0	480,500
Grant Revenue	1,221,506	1,140,885	0	0	79,920
Intergovernment Revenue Total	1,444,773	1,520,598	354,000	70,000	630,420
Total Revenue	1,444,773	1,520,598	354,000	70,000	630,420



Summary of Expenditures by Activity Grant Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Public Safety (Fire/Police)					
Police Grants	0	90,665	70,000	70,000	70,000
Fire Grants	44,150	-196	0	0	0
	<u>44,150</u>	<u>90,469</u>	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>
Public Works					
Grants	2,495,624	-65,026	0	0	79,920
	<u>2,495,624</u>	<u>-65,026</u>	<u>0</u>	<u>0</u>	<u>79,920</u>
Parks and Recreation					
Parks & Rec Grants	231,472	28,670	284,000	0	480,500
	<u>231,472</u>	<u>28,670</u>	<u>284,000</u>	<u>0</u>	<u>480,500</u>
Totals	<u>2,771,246</u>	<u>54,113</u>	<u>354,000</u>	<u>70,000</u>	<u>630,420</u>



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	79,920	0	0	79,920
Public Works Total	0	0	79,920	0	0	79,920
Parks and Recreation						
Parks & Rec Grants	0	0	0	480,500	0	480,500
Parks and Recreation Total	0	0	0	480,500	0	480,500
Total	70,000	0	79,920	480,500	0	630,420



Summary of Revenue and Expenditures					
Recreation Complex Maintenance					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Other Income	359	181	0	0	0
Total Revenue	359	181	0	0	0

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Parks and Recreation	0	10,000	0	0	0
Total Expenditures	0	10,000	0	0	0

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Other Financing Sources (uses)					
Operating Transfer In	0	0	0	0	0
Operating Transfer Out	0	0	-122,173	-120,628	0
Total Other Financing Sources	0	0	-122,173	-120,628	0

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
<i>Recreation Complex Maintenance</i>					
Other Income					
Interest Income	359	181	0	0	0
Other Income Total	<u>359</u>	<u>181</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue	<u>359</u>	<u>181</u>	<u>0</u>	<u>0</u>	<u>0</u>



Summary of Expenditures by Activity	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Recreation Complex Maintenance					
Parks and Recreation					
Rec Complex Capital/Maintenance	0	10,000	0	0	0
	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Totals	0	10,000	0	0	0



Summary of Revenue and Expenditures					
Storm Water Improvement Tax					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Sales Tax	171,032	180,729	177,095	176,890	180,430
Other Income	835	910	1,000	500	500
Total Revenue	171,867	181,639	178,095	177,390	180,930

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Public Works	292,575	101,728	189,325	165,508	188,478
Total Expenditures	292,575	101,728	189,325	165,508	188,478

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget



Summary of Revenue					
Storm Water Improvement Tax	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Sales Tax					
Municipal Sales Tax	171,032	180,729	177,095	176,890	180,430
Sales Tax Total	171,032	180,729	177,095	176,890	180,430
Other Income					
Interest Income	835	910	1,000	500	500
Other Income Total	835	910	1,000	500	500
Total Revenue	171,867	181,639	178,095	177,390	180,930



Summary of Expenditures by Activity Storm Water Improvement Tax	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Public Works					
Storm Water Improvement	292,575	101,728	189,325	165,508	188,478
	<u>292,575</u>	<u>101,728</u>	<u>189,325</u>	<u>165,508</u>	<u>188,478</u>
Totals	292,575	101,728	189,325	165,508	188,478



Budgeted Expenditures by Type	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Storm Water Improvement Tax						
Public Works						
Storm Water Improvement	31,458	1,330	30,690	125,000	0	188,478
Public Works Total	31,458	1,330	30,690	125,000	0	188,478
Total	31,458	1,330	30,690	125,000	0	188,478



Summary of Revenue and Expenditures Sewer Lateral Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Other Income	227,879	228,128	228,000	227,500	227,500
Total Revenue	227,879	228,128	228,000	227,500	227,500

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Public Works	205,209	251,734	226,230	291,644	299,874
Total Expenditures	205,209	251,734	226,230	291,644	299,874

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Sewer Lateral Fund					
Other Income					
Interest Income	801	910	1,000	500	500
Sewer Lateral Fees	227,078	227,218	227,000	227,000	227,000
Other Income Total	227,879	228,128	228,000	227,500	227,500
Total Revenue	227,879	228,128	228,000	227,500	227,500



Summary of Expenditures by Activity Sewer Lateral Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Public Works					
Sanitary Sewer Lateral Repair	205,209	251,734	226,230	291,644	299,874
	<u>205,209</u>	<u>251,734</u>	<u>226,230</u>	<u>291,644</u>	<u>299,874</u>
Totals	205,209	251,734	226,230	291,644	299,874



<i>Budgeted Expenditures by Type Sewer Lateral Fund</i>	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Public Works						
Sanitary Sewer Lateral Repair	56,334	2,200	241,340	0	0	299,874
Public Works Total	56,334	2,200	241,340	0	0	299,874
Total	56,334	2,200	241,340	0	0	299,874



Summary of Revenue and Expenditures					
Old Webster Taxing District Fund					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	39,543	37,457	34,000	35,747	35,000
Licenses	29,065	29,143	28,000	28,000	28,000
Other Income	356	95	50	0	50
Total Revenue	68,964	66,695	62,050	63,747	63,050
Expenditures					
Planning & Development	56,391	51,955	39,800	43,150	43,150
Total Expenditures	56,391	51,955	39,800	43,150	43,150
Other Financing Sources (uses)					
Operating Transfer Out	-19,645	-27,040	-35,078	-35,078	-35,078
Total Other Financing Sources	-19,645	-27,040	-35,078	-35,078	-35,078

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Old Webster Taxing District Fund					
Property Taxes					
Real Estate Taxes - Current	34,835	37,456	34,000	35,000	35,000
Real Estate Taxes - Delinquent	0	0	0	0	0
Financial Institution	4,707	0	0	747	0
Interest on Property Taxes	1	1	0	0	0
Property Taxes Total	39,543	37,457	34,000	35,747	35,000
Licenses					
Merch/Manuf License	29,065	29,143	28,000	28,000	28,000
Licenses Total	29,065	29,143	28,000	28,000	28,000
Other Income					
Interest Income	356	95	50	0	50
Miscellaneous Income	0	0	0	0	0
Other Income Total	356	95	50	0	50
Total Revenue	68,964	66,695	62,050	63,747	63,050



Summary of Expenditures by Activity Old Webster Taxing District Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Planning & Development					
Old Webster Taxing District	56,391	51,955	39,800	43,150	43,150
	<u>56,391</u>	<u>51,955</u>	<u>39,800</u>	<u>43,150</u>	<u>43,150</u>
Totals	56,391	51,955	39,800	43,150	43,150



Budgeted Expenditures by Type	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Old Webster Taxing District Fund						
Planning & Development						
Old Webster Taxing District	0	5,000	38,150	0	0	43,150
Planning & Development Total	0	5,000	38,150	0	0	43,150
Total	0	5,000	38,150	0	0	43,150



Summary of Revenue and Expenditures					
Old Orchard Taxing District Fund					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	29,313	28,869	30,000	30,000	30,000
Licenses	18,966	19,694	19,000	19,000	19,000
Other Income	4	56	100	100	100
Total Revenue	48,283	48,619	49,100	49,100	49,100
Expenditures					
Planning & Development	27,684	28,156	32,350	29,680	37,750
Total Expenditures	27,684	28,156	32,350	29,680	37,750
Other Financing Sources (uses)					
Operating Transfer Out	-12,000	-12,240	-16,740	-16,740	-33,190
Total Other Financing Sources	-12,000	-12,240	-16,740	-16,740	-33,190



Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Old Orchard Taxing District Fund					
Property Taxes					
Real Estate Taxes - Current	28,987	28,540	30,000	30,000	30,000
Real Estate Taxes - Delinquent	325	328	0	0	0
Interest on Property Taxes	1	1	0	0	0
Property Taxes Total	29,313	28,869	30,000	30,000	30,000
Licenses					
Merch/Manuf License	18,966	19,694	19,000	19,000	19,000
Licenses Total	18,966	19,694	19,000	19,000	19,000
Other Income					
Interest Income	4	56	100	100	100
Other Income Total	4	56	100	100	100
Total Revenue	48,283	48,619	49,100	49,100	49,100



Summary of Expenditures by Activity Old Orchard Taxing District Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Planning & Development					
Old Orchard Taxing District	27,684	28,156	32,350	29,680	37,750
	<u>27,684</u>	<u>28,156</u>	<u>32,350</u>	<u>29,680</u>	<u>37,750</u>
Totals	27,684	28,156	32,350	29,680	37,750



Budgeted Expenditures by Type	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Old Orchard Taxing District Fund						
Planning & Development						
Old Orchard Taxing District	0	400	37,350	0	0	37,750
Planning & Development Total	0	400	37,350	0	0	37,750
Total	0	400	37,350	0	0	37,750



Summary of Revenue and Expenditures					
Crossroads Taxing District Fund					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	16,345	15,486	14,500	14,500	14,500
Licenses	7,977	10,751	8,000	8,000	8,000
Total Revenue	24,322	26,237	22,500	22,500	22,500
Expenditures					
Planning & Development	7,685	14,869	9,900	8,150	18,150
Total Expenditures	7,685	14,869	9,900	8,150	18,150
Other Financing Sources (uses)					
Operating Transfer Out	-12,000	-12,240	-17,500	-17,500	-17,500
Total Other Financing Sources	-12,000	-12,240	-17,500	-17,500	-17,500



Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Crossroads Taxing District Fund					
Property Taxes					
Real Estate Taxes - Current	16,344	15,201	14,500	14,500	14,500
Real Estate Taxes - Delinquent	0	284	0	0	0
Interest on Property Taxes	1	1	0	0	0
Property Taxes Total	16,345	15,486	14,500	14,500	14,500
Licenses					
Merch/Manuf License	7,977	10,751	8,000	8,000	8,000
Licenses Total	7,977	10,751	8,000	8,000	8,000
Total Revenue	24,322	26,237	22,500	22,500	22,500



Summary of Expenditures by Activity Crossroads Taxing District Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Planning & Development					
Crossroads Taxing District	7,685	14,869	9,900	8,150	18,150
	<u>7,685</u>	<u>14,869</u>	<u>9,900</u>	<u>8,150</u>	<u>18,150</u>
Totals	7,685	14,869	9,900	8,150	18,150



Budgeted Expenditures by Type	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
Crossroads Taxing District Fund						
Planning & Development						
Crossroads Taxing District	0	2,050	4,100	2,000	10,000	18,150
Planning & Development Total	0	2,050	4,100	2,000	10,000	18,150
Total	0	2,050	4,100	2,000	10,000	18,150



Summary of Revenue and Expenditures General Obligation Debt Service	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	1,334,356	1,300,322	1,302,000	1,303,868	1,303,000
Other Income	2,996	1,812	2,000	1,000	1,000
Total Revenue	1,337,352	1,302,134	1,304,000	1,304,868	1,304,000

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Debt Service	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800
Total Expenditures	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
General Obligation Debt Service					
Property Taxes					
Real Estate Taxes - Current	1,117,384	1,120,895	1,120,000	1,120,000	1,120,000
Real Estate Taxes - Delinquent	30,900	24,996	25,000	25,000	25,000
Personal Property taxes - Current	149,661	123,714	130,000	130,000	130,000
Personal Prop Taxes- Delinquent	8,868	8,871	6,000	6,000	6,000
Utility Real Property	27,543	21,846	21,000	22,868	22,000
Property Taxes Total	1,334,356	1,300,322	1,302,000	1,303,868	1,303,000
Other Income					
Interest Income	2,996	1,812	2,000	1,000	1,000
Other Income Total	2,996	1,812	2,000	1,000	1,000
Total Revenue	1,337,352	1,302,134	1,304,000	1,304,868	1,304,000



Summary of Expenditures by Activity General Obligation Debt Service	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Debt Service					
General Obligation Debt Service	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800
	<u>1,175,959</u>	<u>1,175,800</u>	<u>1,180,250</u>	<u>1,180,100</u>	<u>1,178,800</u>
Totals	<u>1,175,959</u>	<u>1,175,800</u>	<u>1,180,250</u>	<u>1,180,100</u>	<u>1,178,800</u>



Budgeted Expenditures by Type	Personnel	Materials and Supplies	Contractual	Capital	Other	Total
General Obligation Debt Service						
Debt Service						
General Obligation Debt Service	0	0	0	0	1,178,800	1,178,800
Debt Service Total	0	0	0	0	1,178,800	1,178,800
Total	0	0	0	0	1,178,800	1,178,800



Summary of Revenue and Expenditures					
Shoppes At Old Webster TIF Fund					
	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Revenues					
Property Taxes	315,645	309,288	300,000	300,000	300,000
Sales Tax	111,085	124,014	110,000	126,208	108,635
Utility Taxes	3,189	3,285	3,370	3,342	3,370
Other Income	28	22	20	10	10
Total Revenue	429,947	436,609	413,390	429,560	412,015

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Expenditures					
Debt Service	463,100	435,555	413,390	429,560	412,015
Total Expenditures	463,100	435,555	413,390	429,560	412,015

	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget

Summary of Revenue	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Shoppes At Old Webster TIF Fund					
Property Taxes					
Real Estate Taxes - Current	315,638	309,280	300,000	300,000	300,000
Interest on Property Taxes	7	8	0	0	0
Property Taxes Total	315,645	309,288	300,000	300,000	300,000
Sales Tax					
Municipal Sales Tax	111,085	124,014	110,000	126,208	108,635
Sales Tax Total	111,085	124,014	110,000	126,208	108,635
Utility Taxes					
Water Gross Receipts	407	419	430	427	430
Gas Gross Receipts	616	634	650	645	650
Telephone Gross Receipts	1,172	1,208	1,240	1,228	1,240
Electric Gross Receipts	994	1,024	1,050	1,042	1,050
Utility Taxes Total	3,189	3,285	3,370	3,342	3,370
Other Income					
Interest Income	28	22	20	10	10
Other Income Total	28	22	20	10	10
Total Revenue	429,947	436,609	413,390	429,560	412,015



Summary of Expenditures by Activity Shoppes At Old Webster TIF Fund	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Debt Service					
Shoppes At Old Webster	463,100	435,555	413,390	429,560	412,015
	<u>463,100</u>	<u>435,555</u>	<u>413,390</u>	<u>429,560</u>	<u>412,015</u>
Totals	463,100	435,555	413,390	429,560	412,015



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	412,015	412,015
Debt Service Total	0	0	0	0	412,015	412,015
Total	0	0	0	0	412,015	412,015



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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.

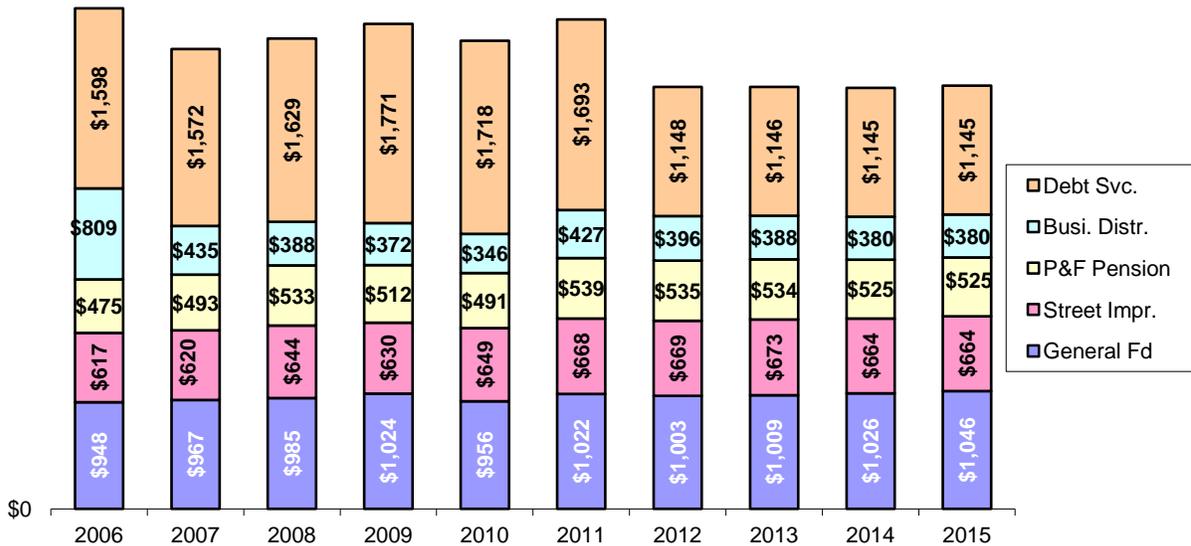
PROPERTY TAXES

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 \$.776 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 \$3,739,850 in total for FY14, with an increase anticipated in FY15 for a total budgeted figure of \$3,759,375. 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

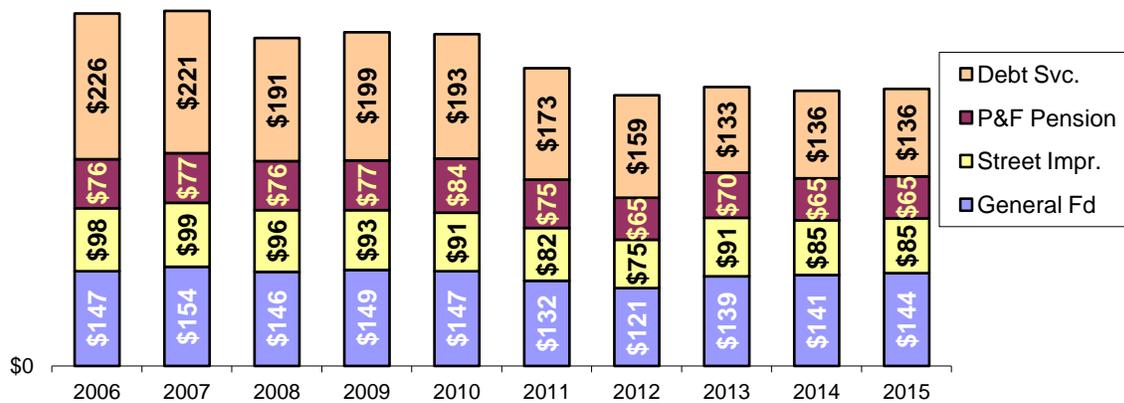
significantly less revenue than the TIF due to the voluntary reduction in property tax rates that the Business District is taking.

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 \$427,103 in total for FY14, with a slight increase anticipated in FY15 for a total budgeted figure of \$429,920.

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 2014	Fiscal Year 2015
General Fund	\$20,178	\$20,580
Street Improvement Fund	\$13,452	\$13,000
Police & Fire Pension Fund	\$10,761	\$11,000
Debt Retirement	\$22,868	\$22,000

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

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 \$6,780 is budgeted for FY15.

Intergovernmental Revenues

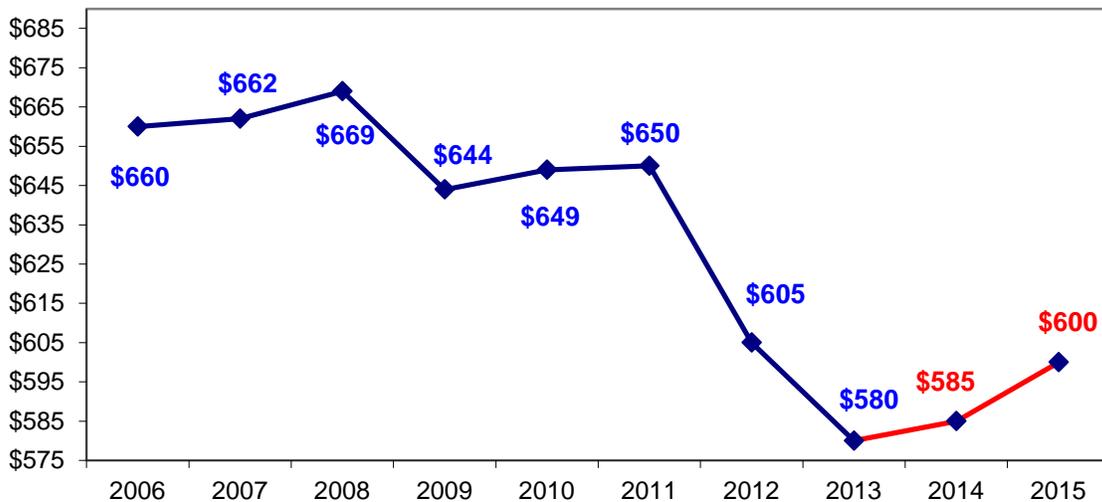
A. Missouri Gasoline Tax

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 \$600,000 in FY15, a slight increase from the FY 2014 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
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	\$579,961	-4.1%
2014 Estimated	\$585,000	8.7%
2015 Budget	\$600,000	2.5%

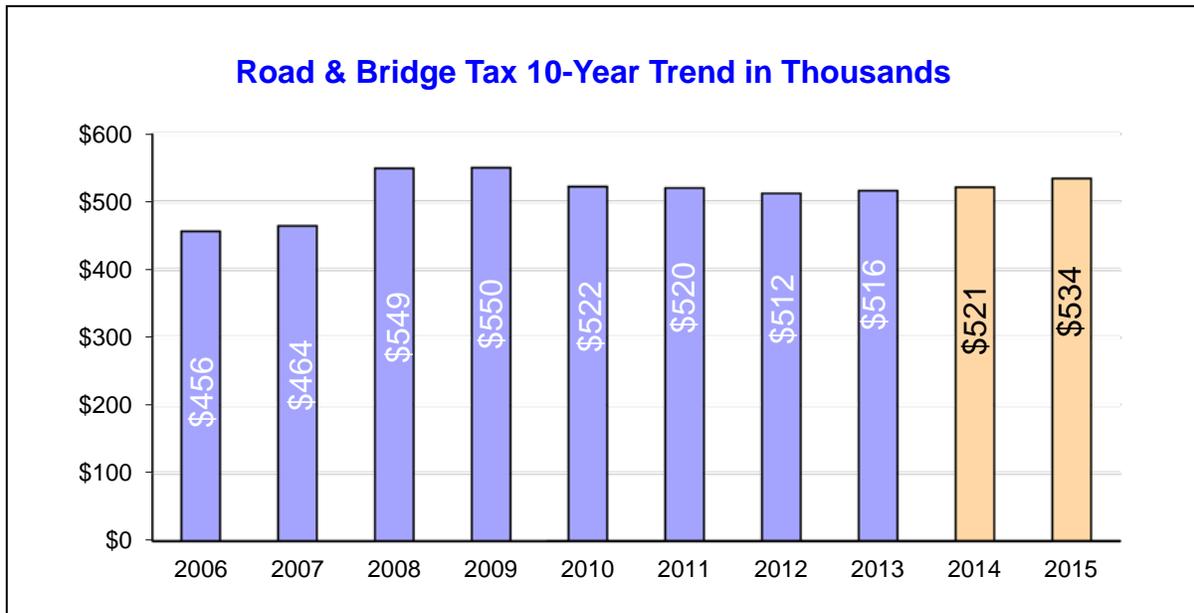
Missouri Gasoline Tax-10 Year Trend in Thousands



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 FY15 Road and Bridge Tax is expected to yield \$534,025, 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
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	\$516,074	.01%
2014 Estimated	\$521,000	.01%
2015 Budget	\$534,025	2.5%



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 FY14 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 FY15. 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 \$6.96 in FY15. 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 \$159,940 in FY15. 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 \$4.44 in FY15. Based on the City of Webster Groves's adjusted 2010 census population of 22,995 residents, motor vehicle fee revenue is projected to be \$102,010 in FY15. Motor vehicle fees are credited to the General Fund.

Sales Taxes

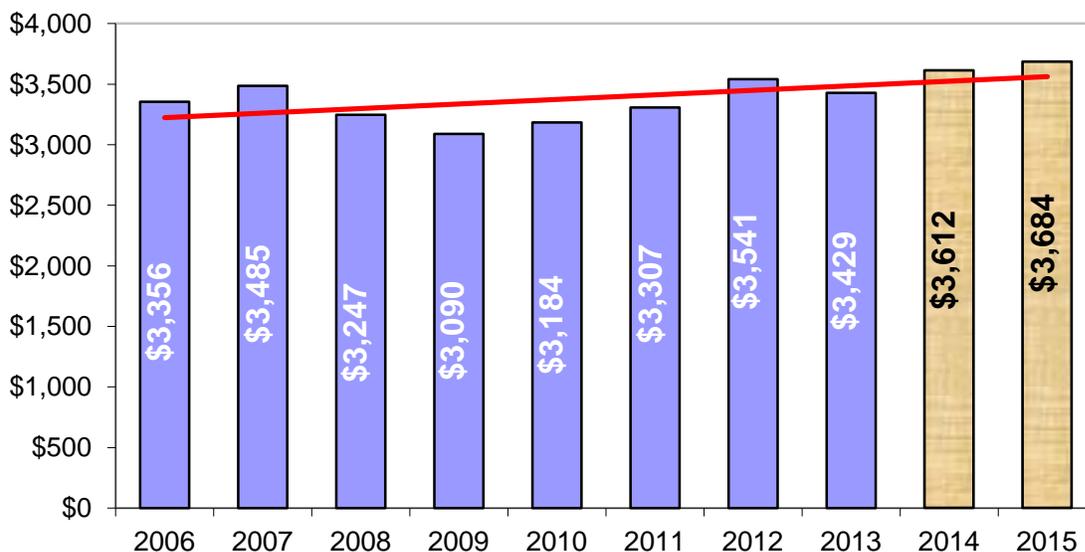
A. One Percent Sales Tax

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)



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. The amount collected varies due to the fact that some businesses make quarterly contributions. Revenues for FY15 from the 1% sales tax and the ¼% local option tax are estimated at \$3,684,300.

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 FY15, this tax is expected to generate \$457,685 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.

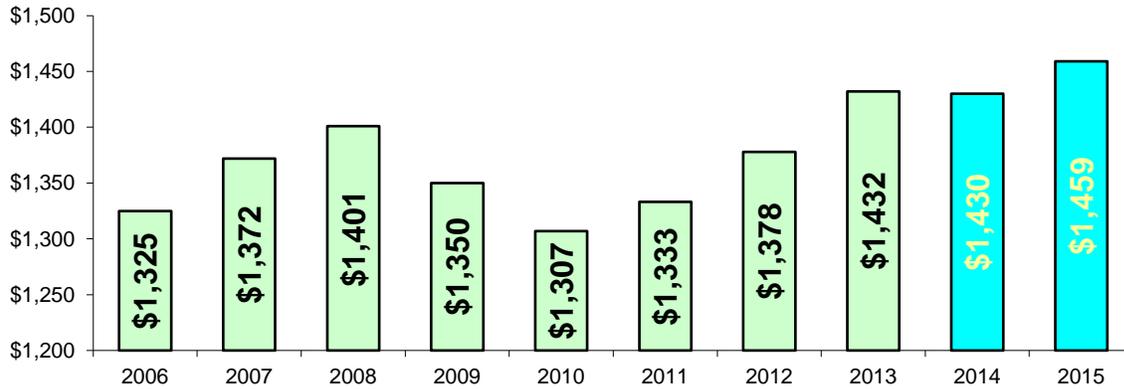
Due to the uniqueness of the motor vehicle sales tax formula in St. Louis County, non-resident motor vehicle sales that occur in Webster Groves escape ½ cent sales taxation; the tax only applies to Webster Groves residents. As a result, the annual ½ cent sales tax figure is not calculated as simply one-half of gross sales. For FY15, this tax is expected to generate \$726,015 of revenue for the Park Improvement Fund and \$180,430 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.

Capital Improvement Sales Tax-10 Year Trend in Thousands



The City will budget a net sales tax figure of \$1,458,930 for FY15. 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 2015 budgeted revenue figures are flat with budgeted 2014 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.

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

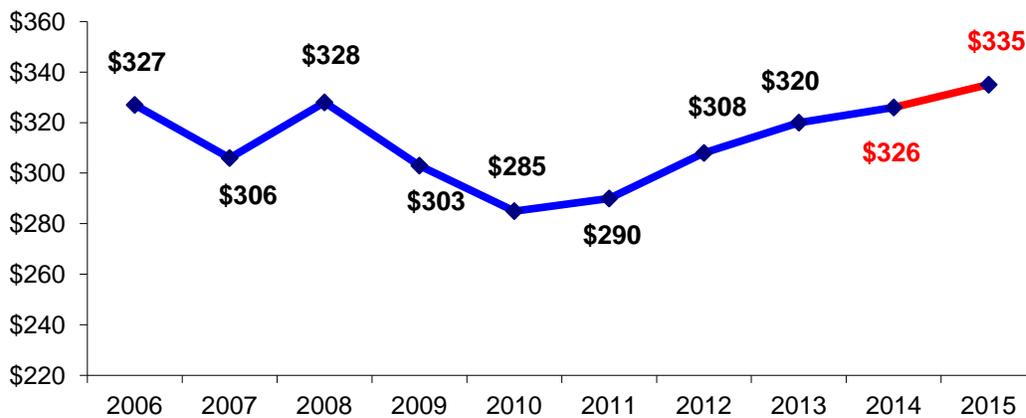
Year	Business License	Percent Change
2006	\$326,885	7.93%
2007	\$331,746	1.49%
2008	\$327,952	-1.10%
2009	\$302,879	-7.65%
2010	\$285,122	-5.90%
2011	\$290,072	1.70%
2012	\$302,742	4.40%
2013	\$319,500	5.50%
2014 Est.	\$326,000	3.00%
2015 Budget	\$335,000	2.80%

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 FY15, Business License Fees of \$335,000 are expected, which is higher than estimated FY14 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:

Merchants Licenses-10 Year Trend in Thousands



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.

FY15 revenue predictions are in line with receipts from Estimated FY14 and is budgeted at \$16,650 for FY15. 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 has lost two lease agreements within the past three years, while increases have occurred with lease extensions for the current fiscal year. Therefore, the FY14 estimated figure is projected at \$241,500 while the FY15 budgeted figure is \$241,220.

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 FY15 is projected to fall back from the prior year, due to the completion of some larger construction projects in FY14. Therefore, \$455,000 has been budgeted for Building Permit revenue in FY15. 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, \$17,000 is budgeted for FY15. 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 \$21,000 for FY15. 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 decrease below prior year budget levels for FY15, budgeting \$60,000 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. Revenue is expected to surpass 2013 actual amounts of \$283,570, while exceeding 2014 estimates of \$300,000. Water revenue is budgeted at \$308,000 for FY15 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. Laclede Gas recently

submitted a request to the Missouri Public Service Commission for a 9% increase. This is a result of inventories running lower than expected due to the very cold winter.

Gas gross receipts are budgeted at \$899,250 for FY15 based on the City's experience.

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 FY15 revenue for this item is budgeted at \$1,002,930. (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

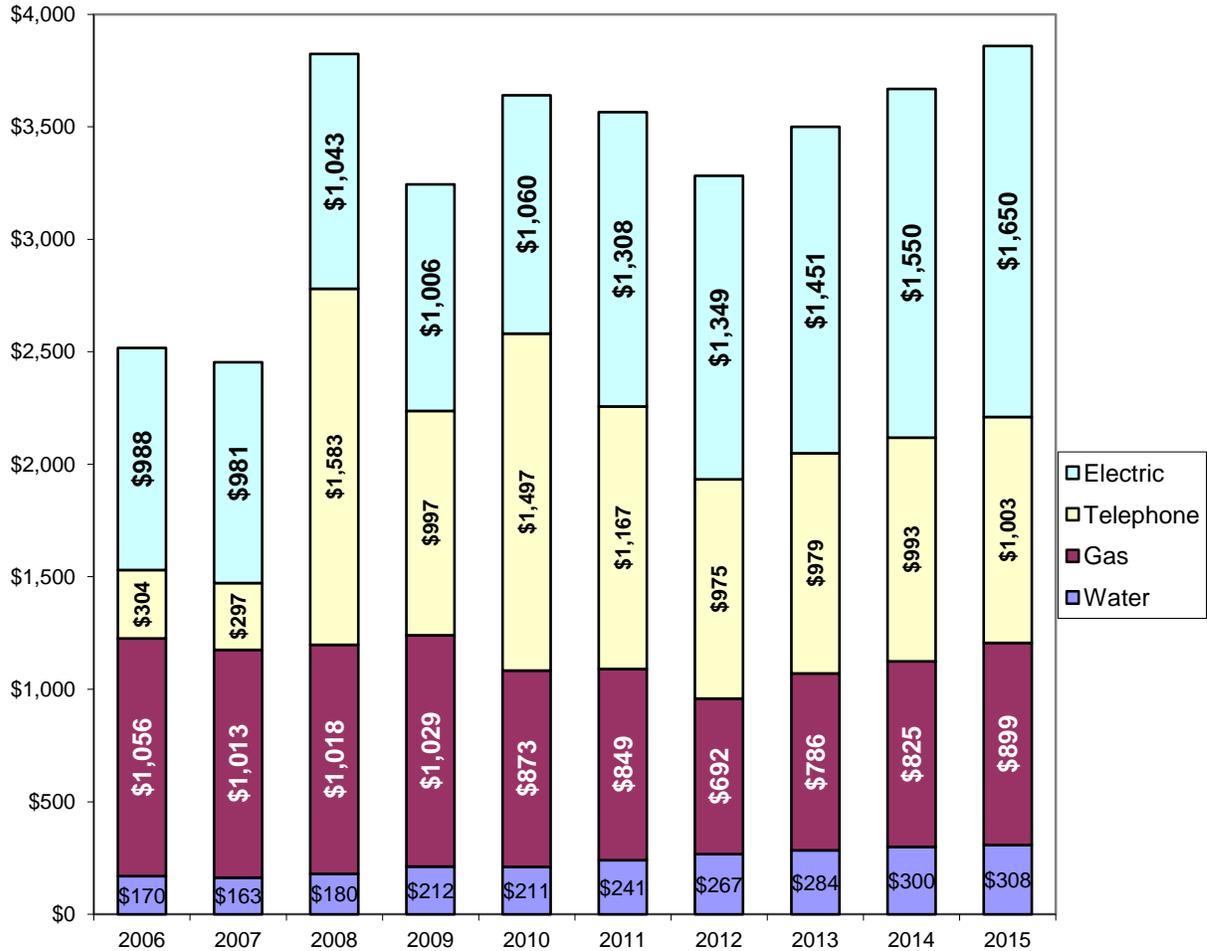
The City levies a 7% gross receipts tax on utilities doing business within the City of Webster Groves. AmerenUE provides electric service to the City of Webster Groves. This tax is collected by the utility company and remitted to the City each subsequent month. This revenue is credited to the General 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 \$1,650,000 for FY15.

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

Year	Gross Receipts	Percent Change
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	7.90%
2013	\$3,498,507	6.60%
2014 Est.	\$3,668,000	10.00%
2015 Budget	\$3,860,180	3.60%

Total Utility Tax: 10 Year Trend in Thousands



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 FY15 is expected to slightly increase from FY14 estimates of \$942,000. Court revenue is budgeted at \$945,000 for FY15 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 \$315,000 for FY15 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 FY15 is expected to increase slightly to \$445,000 with FY14 estimates of \$420,000. The FY15 increase is due to increases in fees for ambulance services that make the City of Webster Groves's ambulance competitive with other municipalities offering these services. 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 \$462,000 for FY15. 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 2, 2014 through August 1, 2014. Fees per weekly session are \$79 per resident and \$87 per non-resident. The City projects revenue for this line item to reach \$75,000 for FY15, which is an increase from the FY13 actual. 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 \$469,500 for FY15, which is a reduction from FY13 actuals. Part of this reduction is due to the closure of the Ice Arena from July 14th to August 20th 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 \$290,000 for FY15, which is a slight decrease from estimated FY14 of \$297,930. 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 \$305,000 for FY15, which is an increase from FY14 estimated figures of \$299,025. 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 FY15 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 FY15, the City projects to earn \$42,000 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 FY15, 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 \$10,660 in interest income is projected for FY15 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 FY15 are budgeted at \$114,000 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 FY15 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 FY15, the City expects to receive \$630,420 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		2013 Authorized	2014 Authorized	2015 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	0.00
	Human Resources Specialist	0.00	0.00	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				
	Assistant City Manager	0.00	0.00	1.00
	Director of Finance & Admin.	1.00	1.00	0.00
	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	0.00
Information Technology Total		1.50	1.50	1.00
Police				
	Police Chief	1.00	1.00	1.00
	Police Captain	2.00	2.00	2.00
	Lieutenant	3.00	3.00	3.00

Full-Time Personnel Summary		2013 Authorized	2014 Authorized	2015 Authorized
Fund/Department/Program	Position Title			
Police	Sergeant	6.00	6.00	6.00
	Patrol Officer	35.00	35.00	35.00
	Administrative Assistant	1.00	1.00	1.00
	Administrative Clerk / Secretary	1.00	1.00	1.00
Police Total		49.00	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	26.00	26.00	26.00
	Firefighter	1.00	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	1.00	1.00
Admin/Engineering Total		1.95	2.95	2.95
Street Maintenance	Street Superintendent	1.00	1.00	1.00
	Asst Street Superintendent	1.00	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		16.00	16.00	16.00
Garage	Fleet Maintenance Supervisor	1.00	1.00	1.00
	Equipment Mechanic I	1.00	1.00	1.00
Garage Total		2.00	2.00	2.00

<i>Full-Time Personnel Summary</i>		2013	2014	2015
Fund/Department/Program	Position Title	Authorized	Authorized	Authorized
Parks	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
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

Full-Time Personnel Summary		2013 Authorized	2014 Authorized	2015 Authorized
Fund/Department/Program	Position Title			
Code Enforcement	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
Code Enforcement Total		7.00	7.00	7.00
General Fund Total		146.45	147.45	146.95
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	0.00
	Engineering Inspector	0.25	0.25	0.25
Street Improvement Total		2.60	2.60	2.10
Street Bond Issue	Construction Project Manager	1.00	0.00	0.00
Street Bond Issue Total		1.00	0.00	0.00
Street Improvement Tax Fund Total		3.60	2.60	2.10
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

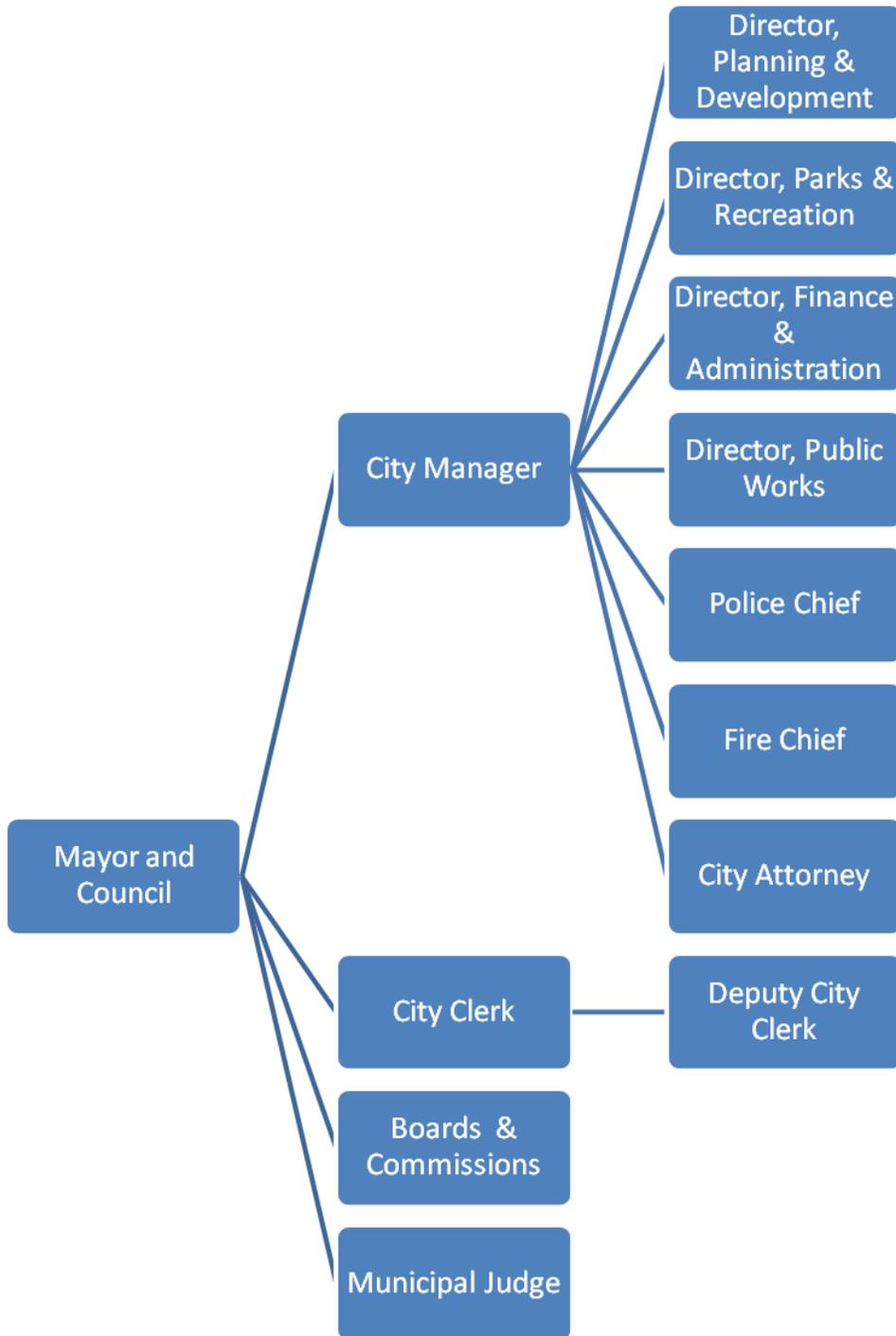


<i>Full-Time Personnel Summary</i>		2013	2014	2015
Fund/Department/Program	Position Title	Authorized	Authorized	Authorized
Storm Water Improvement	Engineering Inspector	0.10	0.10	0.10
Storm Water Improvement Total		0.30	0.30	0.30
Storm Water Improvement Tax Fund Total		0.30	0.30	0.30
Park Improvement 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		155.00	155.00	154.00



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Executive & Legislative Departments



EXECUTIVE AND LEGISLATIVE

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
Ordinances Passed	39	38	37
Resolutions Passed	51	51	39
Additions to Document center on Website	231	143	181
City Website Visits	211,071	211,567	157,422



Fund	General	Program	City Council
Department	General Government	Account Number	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 15 for one Municipal election.



Fund General		Program City Council			
Department General Government		Account Number 01 - 01 . 01			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	4,678	2,886	4,694	4,694	4,695
700 Materials and Supplies	5,847	4,759	6,350	5,800	6,700
800 Contractual Services	25,991	18,960	48,400	38,706	35,350
900 Capital	0	0	0	0	0
950 Other	0	0	12,362	0	0
Totals	36,516	26,605	71,806	49,200	46,745

Personnel Schedule	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 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



Fund		Program				
General		City Council				
Department		Account Number				
General Government		01 - 01 . 01				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
602	Part-Time	4,335	2,675	4,350	4,350	4,350
609	Workers Compensation	11	6	11	11	12
696	F.I.C.A.	332	205	333	333	333
	Total	4,678	2,886	4,694	4,694	4,695



Fund		Program				
General		City Council				
Department		Account Number				
General Government		01 - 01 . 01				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	715	409	900	900	900
702	Office Supplies	3,172	3,516	3,500	3,500	3,950
718	Special Events	1,960	834	1,950	1,400	1,850
	Total	5,847	4,759	6,350	5,800	6,700



Fund		Program				
General		City Council				
Department		Account Number				
General Government		01 - 01 . 01				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	0	3,250	14,250	6,000	0
812	Meetings & Conf	7,251	9,390	8,000	7,000	8,000
820	Elections	5,807	0	12,000	11,000	12,000
822	Memberships	9,132	2,460	9,250	9,906	9,950
829	Printing	0	0	200	200	200
830	Advertising	3,801	3,681	4,500	4,400	5,000
841	Publications	0	179	200	200	200
	Total	25,991	18,960	48,400	38,706	35,350



Fund		Program				
General		City Council				
Department		Account Number				
General Government		01 - 01 . 01				
<i>Other</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
951	Reserve for Contingency	0	0	12,362	0	0
	Total	0	0	12,362	0	0



Fund General	Program Boards and Commissions
Department General Government	Account Number 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 budgeted in FY 15 for Historic Preservation, Sustainability Commission, and the Arts Commission projects.



Fund		Program				
General		Boards and Commissions				
Department		Account Number				
General Government		01 - 01 . 08				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	20	0	150	150	150
718	Special Events	4,828	6,905	8,000	7,650	6,400
	Total	4,848	6,905	8,150	7,800	6,550



Fund		Program				
General		Boards and Commissions				
Department		Account Number				
General Government		01 - 01 . 08				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	15,099	30,614	43,300	40,902	33,650
812	Meetings & Conf	0	-138	300	0	300
829	Printing	0	0	300	0	300
830	Advertising	2,301	1,886	2,000	2,500	2,700
	Total	17,400	32,362	45,900	43,402	36,950



Fund	General	Program	City Manager
Department	General Government	Account Number	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 General		Program City Manager			
Department General Government		Account Number 01 - 01 . 02			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	194,273	197,662	205,760	204,760	208,813
700 Materials and Supplies	328	622	2,280	1,460	2,320
800 Contractual Services	26,190	28,596	27,575	26,925	26,675
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	220,791	226,880	235,615	233,145	237,808

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
Full Time Personnel			
City Manager	1.00	1.00	1.00
Full Time Personnel Total	1.00	1.00	1.00



Fund		Program				
General		City Manager				
Department		Account Number				
General Government		01 - 01 . 02				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	150,666	155,018	161,500	160,515	162,920
609	Workers Compensation	388	335	365	370	365
640	Deferred Compensation	12,454	12,307	12,920	12,845	13,034
656	Essex vision	301	277	310	310	325
691	Dental	1,790	1,841	1,885	1,995	2,090
693	Group Life	1,145	1,145	1,145	1,145	1,145
696	F.I.C.A.	9,008	9,275	9,400	9,435	9,616
697	Hospital & Medical	17,756	16,760	17,460	17,350	18,523
698	L-T Disability	765	704	775	795	795
	Total	194,273	197,662	205,760	204,760	208,813



Fund		Program				
General		City Manager				
Department		Account Number				
General Government		01 - 01 . 02				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	400	0	400
702	Office Supplies	328	355	460	360	500
703	Gasoline & Oil	0	267	1,220	1,100	1,220
730	Operational Equip	0	0	200	0	200
	Total	328	622	2,280	1,460	2,320



Fund		Program				
General		City Manager				
Department		Account Number				
General Government		01 - 01 . 02				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	8,184	9,366	6,500	6,500	6,500
812	Meetings & Conf	503	1,198	1,725	1,575	925
822	Memberships	2,193	2,245	2,700	2,700	2,700
826	Communications	892	752	950	900	950
832	Vehicle Maintenance	352	414	400	150	300
841	Publications	218	269	300	100	300
849	Public Reporting	13,848	14,352	15,000	15,000	15,000
	Total	26,190	28,596	27,575	26,925	26,675



Fund	General	Program	Legal Services
Department	General Government	Account Number	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				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	172,635	167,011	174,664	174,000	180,000
822	Memberships	0	625	700	700	700
	Total	172,635	167,636	175,364	174,700	180,700



Fund	General	Program	City Clerk
Department	General Government	Account Number	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 General		Program City Clerk			
Department General Government		Account Number 01 - 01 . 10			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	141,264	144,692	151,465	149,847	154,215
700 Materials and Supplies	1,969	1,297	1,800	1,800	2,000
800 Contractual Services	363	85	485	445	495
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	143,596	146,074	153,750	152,092	156,710

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		City Clerk				
Department		Account Number				
General Government		01 - 01 . 10				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	119,011	122,906	128,345	126,847	130,154
609	Workers Compensation	308	268	295	310	301
695	Overtime	1,305	1,128	1,500	1,500	1,500
696	F.I.C.A.	9,077	9,396	9,820	9,820	10,070
697	Hospital & Medical	11,563	10,994	11,505	11,370	12,190
	Total	141,264	144,692	151,465	149,847	154,215



Fund		Program				
General		City Clerk				
Department		Account Number				
General Government		01 - 01 . 10				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	107	0	200	200	200
702	Office Supplies	1,862	1,297	1,600	1,600	1,800
	Total	1,969	1,297	1,800	1,800	2,000

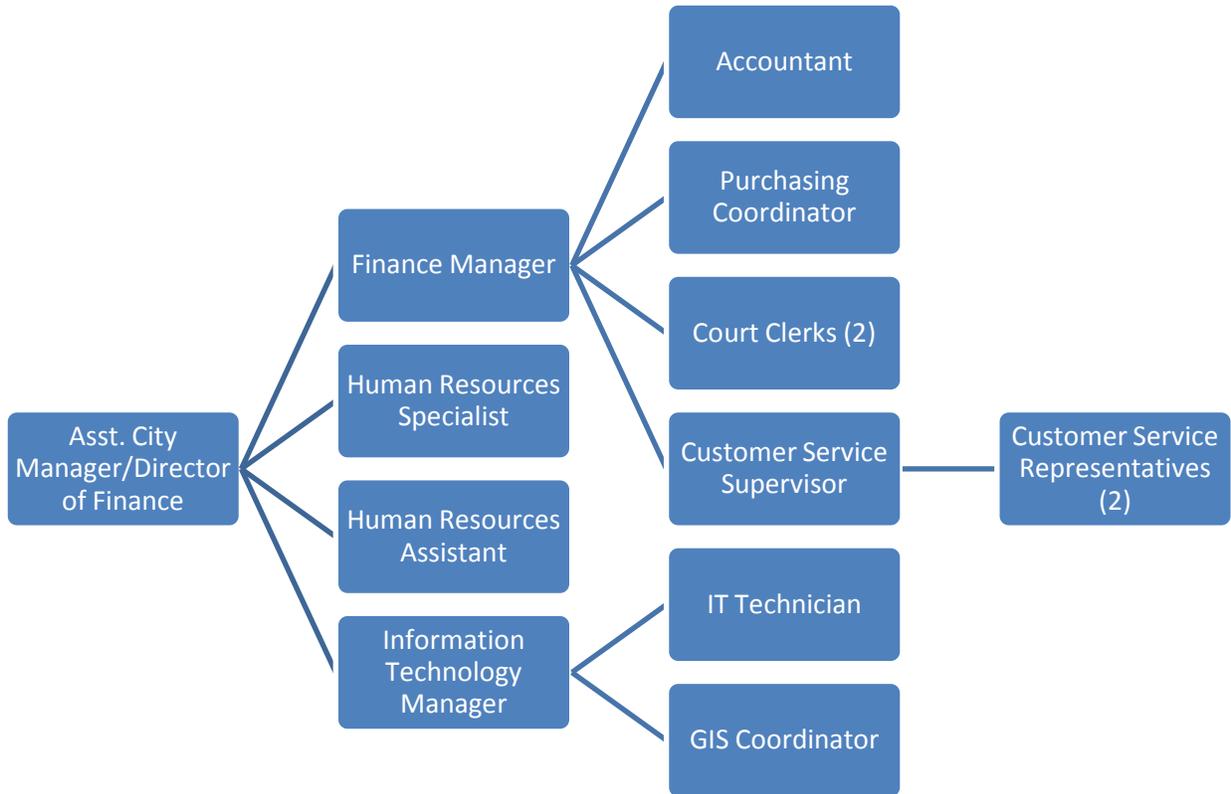


Fund		Program				
General		City Clerk				
Department		Account Number				
General Government		01 - 01 . 10				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
812	Meetings & Conf	0	0	200	150	200
822	Memberships	225	85	285	295	295
848	Training & Education	138	0	0	0	0
	Total	363	85	485	445	495



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Department of Finance & Administration





FINANCE AND ADMINISTRATION

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
New Hires - Full Time	12	9	10
Court Cases Processed	8,314	9,100	8,392
Accounts Payable Checks	3,848	3,941	3,922
Written Purchase Orders	243	200	181
Employee Direct Deposits	10,611	10,894	10,610
Permits Issued	3,951	4,316	4,816
Licenses Issued	1,334	1,414	1,436
Parking Tickets Processed	3,342	2,655	2,647
Gift Certificates Sold	654	977	1,149
E-mail Messages Sent & Received	1,197,654	2,081,203	1,795,696
Spam Messages Stopped	1,172,079	388,101	245,143
Viruses Stopped	380	699	2,099



Fund	General	Program	Human Resources
Department	General Government	Account Number	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

In FY 15, there is some salary savings by replacing the Human Resources Coordinator with a Human Resources Specialist.



Fund		Program			
General		Human Resources			
Department		Account Number			
General Government		01 - 01 . 03			
<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	235,936	268,304	340,375	330,361	322,868
700 Materials and Supplies	6,129	7,515	7,200	7,642	7,000
800 Contractual Services	43,156	26,036	31,610	33,536	26,525
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	285,221	301,855	379,185	371,539	356,393

<i>Personnel Schedule</i>	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
Full Time Personnel			
Human Resources Coordinator	1.00	1.00	0.00
Human Resources Specialist	0.00	0.00	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



Fund		Program				
General		Human Resources				
Department		Account Number				
General Government		01 - 01 . 03				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	52,267	53,136	54,662	53,500	40,400
602	Part-Time	15,507	16,341	17,705	10,100	15,874
609	Workers Compensation	172	148	167	145	125
642	Pension	141,834	176,634	239,510	240,000	239,835
645	Misc Benefits & Awards	13,105	9,244	14,600	13,600	13,600
696	F.I.C.A.	4,754	4,913	5,536	4,865	4,304
697	Hospital & Medical	8,297	7,888	8,195	8,151	8,730
	Total	235,936	268,304	340,375	330,361	322,868



Fund		Program				
General		Human Resources				
Department		Account Number				
General Government		01 - 01 . 03				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	43	0	100	0	100
702	Office Supplies	1,453	1,646	1,800	1,800	1,750
718	Special Events	4,633	5,869	5,300	5,842	5,150
	Total	6,129	7,515	7,200	7,642	7,000

Fund		Program				
General		Human Resources				
Department		Account Number				
General Government		01 - 01 . 03				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	13,688	1,587	2,740	3,740	2,140
812	Meetings & Conf	326	1,141	1,170	15	500
821	Maintenance Contracts	8,240	8,982	9,400	9,700	10,185
822	Memberships	405	369	400	424	0
829	Printing	0	0	150	0	0
830	Advertising	6,389	3,459	5,000	5,000	5,000
840	Medical Examinations	6,093	2,726	3,950	5,900	3,900
841	Publications	2,785	1,242	1,800	3,257	1,800
848	Training & Education	5,230	6,530	7,000	5,500	3,000
	Total	43,156	26,036	31,610	33,536	26,525



Fund	General	Program	Municipal Court
Department	General Government	Account Number	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 General		Program Municipal Court			
Department General Government		Account Number 01 - 01 . 04			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	138,436	140,280	146,108	145,570	149,420
700 Materials and Supplies	2,156	1,779	2,200	2,200	2,200
800 Contractual Services	56,451	55,507	59,939	57,947	58,606
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	197,043	197,566	208,247	205,717	210,226

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		Municipal Court				
Department		Account Number				
General Government		01 - 01 . 04				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	98,797	101,235	105,360	105,050	107,145
602	Part-Time	15,310	15,038	15,340	15,340	15,570
609	Workers Compensation	284	242	288	305	290
695	Overtime	3,592	3,727	4,000	4,000	4,500
696	F.I.C.A.	8,890	9,044	9,615	9,515	9,725
697	Hospital & Medical	11,563	10,994	11,505	11,360	12,190
	Total	138,436	140,280	146,108	145,570	149,420



Fund		Program				
General		Municipal Court				
Department		Account Number				
General Government		01 - 01 . 04				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	65	0	100	100	100
702	Office Supplies	2,091	1,779	2,000	2,000	2,000
730	Operational Equip	0	0	100	100	100
	Total	2,156	1,779	2,200	2,200	2,200



Fund		Program				
General		Municipal Court				
Department		Account Number				
General Government		01 - 01 . 04				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	36,000	36,000	38,000	38,000	38,000
810	Disposal Services	368	-2	400	555	0
812	Meetings & Conf	1,988	2,021	2,600	2,650	2,650
821	Maintenance Contracts	10,919	11,492	11,800	11,500	11,500
822	Memberships	180	180	280	280	280
826	Communications	4,432	4,059	3,959	3,976	3,976
829	Printing	2,530	1,757	2,900	986	2,200
848	Training & Education	34	0	0	0	0
	Total	56,451	55,507	59,939	57,947	58,606



Fund	General	Program	Finance
Department	General Government	Account Number	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			
<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	323,127	322,387	339,315	340,632	318,681
700 Materials and Supplies	1,897	3,394	3,650	3,650	3,650
800 Contractual Services	153,109	158,297	149,333	159,807	155,120
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	478,133	484,078	492,298	504,089	477,451

<i>Personnel Schedule</i>	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
Full Time Personnel			
Assistant City Manager	0.00	0.00	1.00
Director of Finance & Admin.	1.00	1.00	0.00
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				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	271,691	274,426	286,955	287,633	263,736
609	Workers Compensation	699	598	660	630	590
613	Auto Allowance	1,875	1,013	900	900	900
695	Overtime	0	633	0	0	0
696	F.I.C.A.	19,752	19,847	21,955	22,004	20,175
697	Hospital & Medical	29,110	25,870	28,845	29,465	33,280
	Total	323,127	322,387	339,315	340,632	318,681



Fund		Program				
General		Finance				
Department		Account Number				
General Government		01 - 01 . 05				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	-220	431	400	400	400
702	Office Supplies	2,117	2,963	3,250	3,250	3,250
	Total	1,897	3,394	3,650	3,650	3,650

Fund		Program				
General		Finance				
Department		Account Number				
General Government		01 - 01 . 05				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	9,739	0	0	0	0
811	Auditing	22,597	27,146	23,450	23,450	24,100
812	Meetings & Conf	5,433	12,111	12,185	9,010	3,350
821	Maintenance Contracts	16,278	19,181	22,530	23,841	24,605
822	Memberships	510	503	503	520	520
826	Communications	69,973	80,681	65,000	80,000	80,000
829	Printing	1,630	279	1,630	1,911	1,810
830	Advertising	3,155	783	4,000	2,000	2,500
831	Postage	10,426	7,139	9,000	8,000	7,750
834	Equip Maintenance	0	25	150	150	150
841	Publications	1,153	605	690	690	590
844	Lease/Purchase	11,950	9,584	9,825	9,800	9,310
848	Training & Education	265	260	370	435	435
	Total	153,109	158,297	149,333	159,807	155,120



Fund General	Program Information Technology
Department General Government	Account Number 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 FY 15, there are 2 part-time positions in this program, 20 hours per week for IT Technician and 10 hours per week for GIS Coordinator.



Fund General		Program Information Technology			
Department General Government		Account Number 01 - 01 . 06			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	117,026	119,831	121,510	118,383	127,057
700 Materials and Supplies	33,856	24,672	43,716	42,295	40,450
800 Contractual Services	70,882	68,461	83,885	73,614	96,184
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	221,764	212,964	249,111	234,292	263,691

Personnel Schedule	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget
Full Time Personnel			
Information Technology Manager	1.00	1.00	1.00
IT Technician/GIS Coordinator	0.50	0.50	0.00
Full Time Personnel Total	1.50	1.50	1.00
Part Time Personnel			
IT Technician/GIS Coordinator	0.00	0.00	0.75
Part Time Personnel Total	0.00	0.00	0.75



Fund		Program				
General		Information Technology				
Department		Account Number				
General Government		01 - 01 . 06				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	96,620	98,400	90,655	89,721	78,208
602	Part-Time	0	0	10,000	9,450	33,087
609	Workers Compensation	249	213	235	235	254
613	Auto Allowance	937	900	900	900	900
695	Overtime	0	1,438	0	0	0
696	F.I.C.A.	7,079	7,337	7,700	7,587	8,514
697	Hospital & Medical	12,141	11,543	12,020	10,490	6,094
	Total	117,026	119,831	121,510	118,383	127,057



Fund		Program				
General		Information Technology				
Department		Account Number				
General Government		01 - 01 . 06				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	84	78	150	100	300
702	Office Supplies	908	788	1,150	1,100	1,130
711	Hardware & Tools	68	98	100	100	685
716	Computer SW / HW	32,796	23,708	42,316	40,995	38,335
	Total	33,856	24,672	43,716	42,295	40,450



Fund		Program				
General		Information Technology				
Department		Account Number				
General Government		01 - 01 . 06				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	6,674	3,181	10,500	3,500	5,500
812	Meetings & Conf	1,355	454	3,000	0	1,500
821	Maintenance Contracts	48,035	52,238	53,550	54,434	62,569
826	Communications	11,645	10,543	12,890	12,865	21,870
841	Publications	274	272	1,000	600	1,000
848	Training & Education	2,899	1,773	2,945	2,215	3,745
	Total	70,882	68,461	83,885	73,614	96,184



Fund	General	Program	Customer Service
Department	General Government	Account Number	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			
<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	119,938	110,494	117,337	122,076	134,956
700 Materials and Supplies	2,483	2,416	2,625	2,625	3,015
800 Contractual Services	4,459	4,668	8,195	7,739	6,308
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	126,880	117,578	128,157	132,440	144,279

<i>Personnel Schedule</i>	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		Customer Service				
Department		Account Number				
General Government		01 - 01 . 13				
Personnel Services		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	98,483	95,822	101,315	99,137	102,275
609	Workers Compensation	274	222	240	230	233
695	Overtime	960	116	1,000	400	500
696	F.I.C.A.	7,474	7,311	7,827	7,584	7,823
697	Hospital & Medical	12,747	7,023	6,955	14,725	24,125
	Total	119,938	110,494	117,337	122,076	134,956



Fund		Program				
General		Customer Service				
Department		Account Number				
General Government		01 - 01 . 13				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	123	57	75	75	100
702	Office Supplies	2,360	2,359	2,400	2,400	2,400
730	Operational Equip	0	0	150	150	515
	Total	2,483	2,416	2,625	2,625	3,015



Fund		Program				
General		Customer Service				
Department		Account Number				
General Government		01 - 01 . 13				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	1,167	1,130	1,300	1,300	1,400
821	Maintenance Contracts	2,119	2,310	2,450	2,494	2,573
829	Printing	688	1,228	3,845	3,845	1,735
834	Equip Maintenance	0	0	100	100	100
848	Training & Education	485	0	500	0	500
	Total	4,459	4,668	8,195	7,739	6,308



Fund	General	Program	Risk Management
Department	General Government	Account Number	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



Fund General		Program Risk Management			
Department General Government		Account Number 01 - 01 . 25			
<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	55,416	38,187	48,000	41,500	45,225
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	180,090	214,208	222,179	224,011	211,840
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	235,506	252,395	270,179	265,511	257,065

<i>Personnel Schedule</i>	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget



Fund		Program				
General		Risk Management				
Department		Account Number				
General Government		01 - 01 . 25				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
692	Unemployment	30,995	10,297	20,000	12,000	15,000
693	Group Life	16,357	19,324	19,000	20,000	20,500
698	L-T Disability	8,064	8,566	9,000	9,500	9,725
	Total	55,416	38,187	48,000	41,500	45,225



Fund		Program				
General		Risk Management				
Department		Account Number				
General Government		01 - 01 . 25				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
804	Misc Insurance	1,745	1,843	1,900	1,843	1,900
809	Insurance	178,345	212,365	220,279	222,168	209,940
	Total	180,090	214,208	222,179	224,011	211,840



Fund	Police and Fire Pension	Program	Police and Fire Pension
Department	Public Safety	Account Number	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



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

Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	627,035	638,321	689,566	747,857	757,970
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	3,750	3,000	3,000	3,000	3,000
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	630,785	641,321	692,566	750,857	760,970

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			



Fund		Program				
Police and Fire Pension		Police & Fire Pension Trust				
Department		Account Number				
Public Safety (Fire/Police)		10 - 02 . 46				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
642	Pension	596,038	603,274	652,026	710,317	720,140
693	Group Life	12,612	14,282	14,540	14,540	14,830
698	L-T Disability	18,385	20,765	23,000	23,000	23,000
	Total	627,035	638,321	689,566	747,857	757,970



Fund		Program				
Police and Fire Pension		Police & Fire Pension Trust				
Department		Account Number				
Public Safety (Fire/Police)		10 - 02 . 46				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	3,750	3,000	3,000	3,000	3,000
	Total	3,750	3,000	3,000	3,000	3,000



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

Program Description

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

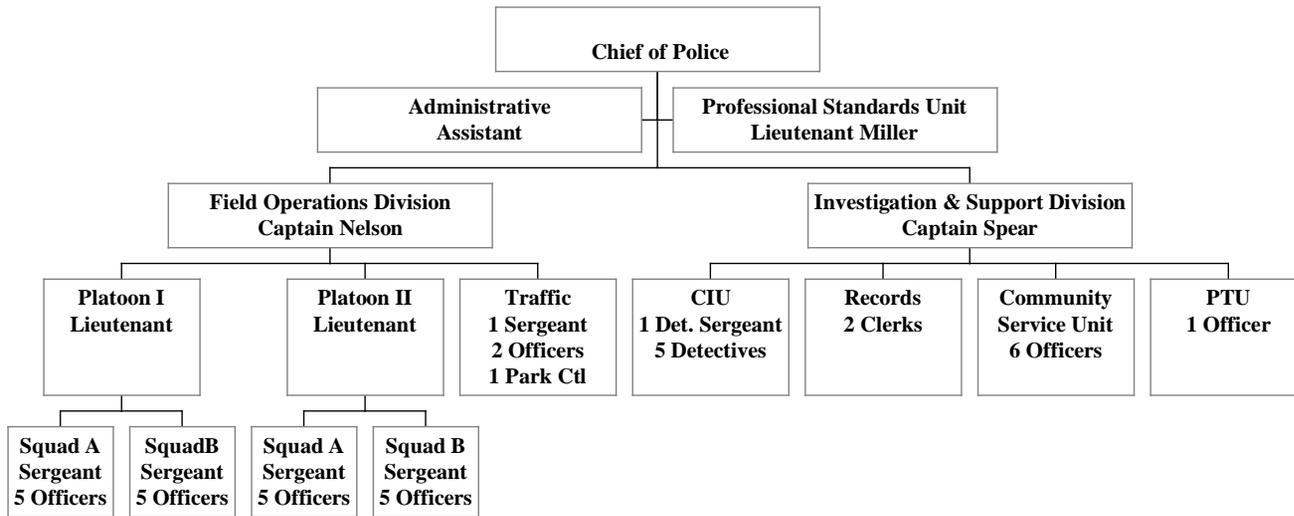
Budget Highlights

For FY 15, funds are included for the on-going phone system lease payments, as well as funds for Council ipads and projector, and several network improvements.



Fund		Program				
Capital Improvement Tax		General Gov Capital Improvement				
Department		Account Number				
General Government		26 - 01 . 55				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	89,842	154	18,307	18,307	23,307
904	Computer Equipment	34,418	41,804	87,138	85,043	74,500
	Total	124,260	41,958	105,445	103,350	97,807

WEBSTER GROVES POLICE DEPARTMENT



POLICE DEPARTMENT

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
Total Arrests	612	673	727
Traffic Citations	7,171	9,103	7,964
Parking Citations	4,393	4,107	3,217
Railroad Tickets Reviewed	620	477	337
Calls For Service	25,970	28,218	28,826
Criminal Investigations	199	177	196



Fund	General	Program	Police
Department	Public Safety	Account Number	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 funds for body armor replacement, specialized training classes and web crime mapping service.



Fund		Program			
General		Police			
Department		Account Number			
Public Safety (Fire/Police)		01 - 02 . 09			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	3,496,986	3,523,685	3,687,058	3,709,325	3,707,710
700 Materials and Supplies	108,945	105,359	115,565	115,069	109,700
800 Contractual Services	174,559	180,300	206,762	204,486	197,919
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	3,780,490	3,809,344	4,009,385	4,028,880	4,015,329

Personnel Schedule	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 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	35.00	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	49.00	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



Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<i>Personnel Services</i>		2012	2013	2014	2014	2015
Account Number	Account Title	Actual	Actual	Budget	Estimated	Budget
601	Salaries	2,787,536	2,856,197	2,928,550	2,964,479	2,919,897
602	Part-Time	34,240	34,947	38,293	36,999	38,193
609	Workers Compensation	79,669	63,091	103,430	102,997	103,400
639	Personnel Allowance	41,007	43,574	46,200	46,200	48,060
694	Holiday Pay	110,025	114,975	119,230	116,000	119,070
695	Overtime	74,187	55,691	68,000	68,000	67,000
696	F.I.C.A.	40,839	40,693	45,680	45,550	48,560
697	Hospital & Medical	329,483	314,517	337,675	329,100	363,530
	Total	3,496,986	3,523,685	3,687,058	3,709,325	3,707,710

Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	522	388	500	544	500
702	Office Supplies	5,049	5,503	4,300	4,800	4,875
703	Gasoline & Oil	88,460	84,773	96,990	96,000	90,000
704	Food	671	443	700	700	700
705	Audio / Visual Sup	146	122	250	250	250
706	Munitions	3,510	4,598	3,600	3,600	3,600
707	Personnel Equipment	6,705	6,141	5,675	5,675	5,675
710	First Aid Supplies	119	334	1,000	1,000	1,000
730	Operational Equip	3,763	3,057	2,550	2,500	3,100
	Total	108,945	105,359	115,565	115,069	109,700

Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	17,043	17,989	19,253	19,253	19,253
812	Meetings & Conf	83	170	3,200	3,206	550
816	Equipment Rental	7,736	9,385	8,030	7,910	7,910
821	Maintenance Contracts	2,810	2,633	9,890	9,612	12,024
822	Memberships	1,761	2,014	2,655	2,630	2,705
826	Communications	70,517	72,191	83,404	81,370	77,147
829	Printing	4,225	5,523	6,875	3,125	3,725
831	Postage	112	66	425	425	175
832	Vehicle Maintenance	30,161	32,908	32,795	35,475	35,000
833	Radio Maintenance	1,676	642	1,500	1,500	1,500
834	Equip Maintenance	1,874	1,251	1,450	1,450	1,450
838	Laundry Service	6,050	6,900	6,600	6,600	6,600
841	Publications	748	993	700	0	700
848	Training & Education	18,583	16,691	17,735	16,930	16,930
854	DARE	-820	-1,257	0	3,000	0
857	Pay Other Agencies	12,000	12,000	12,000	12,000	12,000
858	Neighborhood Watch	0	201	250	0	250
	Total	174,559	180,300	206,762	204,486	197,919



Fund	General	Program	Police Shared Services
Department	Public Safety	Account Number	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

The addition of the Brentwood and Rock Hill Public Safety Departments to the consolidated East Central Dispatch Center reduces the City's percentage of overall costs by approximately 5 %.



Fund		Program				
General		Police Shared Services				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 19				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
702	Office Supplies	2,010	1,525	2,400	2,400	2,400
	Total	2,010	1,525	2,400	2,400	2,400

Fund		Program				
General		Police Shared Services				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 19				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	341,001	341,020	340,499	387,412	367,010
821	Maintenance Contracts	0	0	2,100	2,100	0
832	Vehicle Maintenance	0	0	500	500	0
	Total	341,001	341,020	343,099	390,012	367,010



Fund	Capital Improvement Tax	Program	Police Capital Improvements
Department	Public Safety	Account Number	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

Funds are budgeted here for new duty pistols, new lockers and flooring in the men's dressing area and four new police vehicles.



Fund		Program				
Capital Improvement Tax		Police Capital Improvement				
Department		Account Number				
Public Safety (Fire/Police)		26 - 02 . 56				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	37,763	64,248	70,000	70,000	66,000
902	Vehicle Equipment	62,999	75,849	70,000	67,000	88,000
904	Computer Equipment	13,608	38,049	14,000	14,000	0
	Total	114,370	178,146	154,000	151,000	154,000



Fund	Grant	Program	Police Grants
Department	Public Safety	Account Number	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	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	86,923	70,000	70,000	70,000
700 Materials and Supplies	0	3,742	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	0	90,665	70,000	70,000	70,000

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			

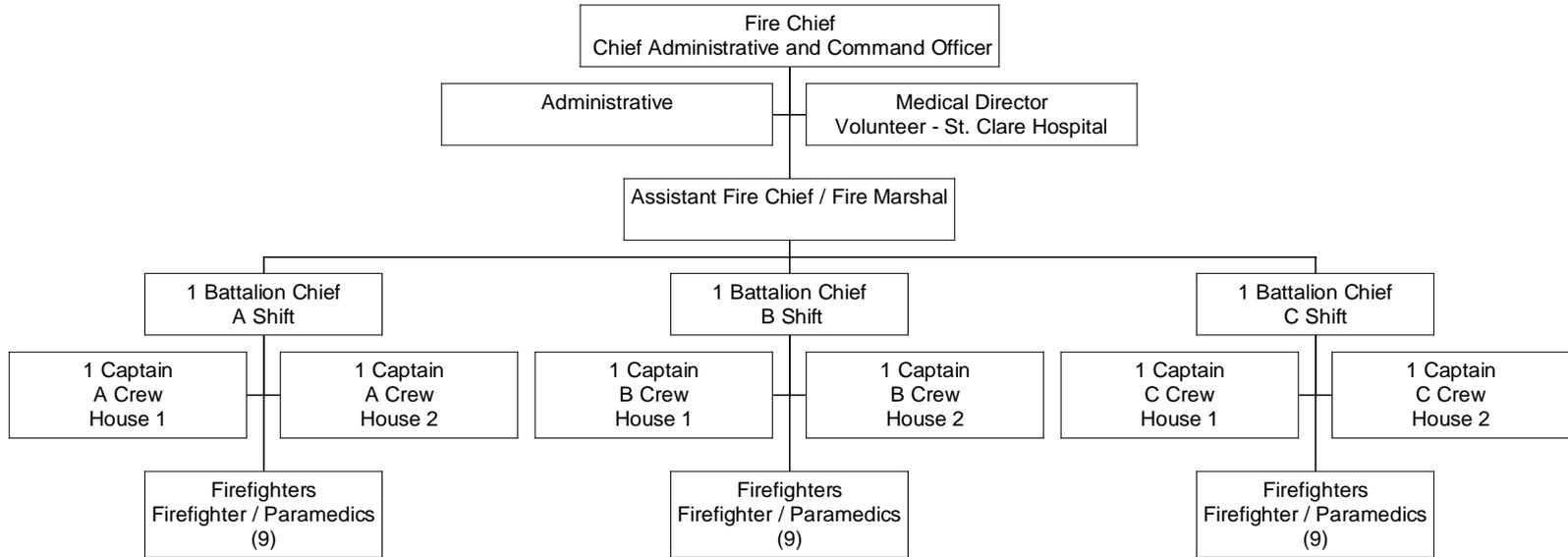


Fund		Program				
Grant		Police Grants				
Department		Account Number				
Public Safety (Fire/Police)		04 - 02 . 33				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	0	64,987	70,000	70,000	70,000
695	Overtime	0	21,936	0	0	0
	Total	0	86,923	70,000	70,000	70,000



Fund		Program				
Grant		Police Grants				
Department		Account Number				
Public Safety (Fire/Police)		04 - 02 . 33				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
707	Personnel Equipment	0	3,742	0	0	0
	Total	0	3,742	0	0	0

City of Webster Groves Fire Department
Command Structure



FIRE DEPARTMENT

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
Fire Truck Emergency Responses	1,060	1,073	1,020
Ambulance Runs	1,396	1,508	1,413
Safety Inspections	627	591	652
Man-hours of Training	5,614	4,419	6,014
Smoke Detectors Serviced or Installed	110	95	111
Fire Hydrants Inspected and Tested	800	789	824



Fund	General	Program	Fire Operations
Department	Public Safety	Account Number	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

In addition to normal expenditures, funds are budgeted to purchase a ventilation saw, a rescue air bag and a hydrogen cyanide detector. Funds are also included to replace some items for the living quarters.



Fund		Program			
General		Fire			
Department		Account Number			
Public Safety (Fire/Police)		01 - 02 . 11			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	3,477,407	3,488,596	3,614,650	3,598,411	3,663,670
700 Materials and Supplies	94,450	95,879	101,925	105,485	113,165
800 Contractual Services	106,351	94,925	114,960	104,330	104,160
900 Capital	10,075	2,067	0	0	3,400
950 Other	0	0	0	0	0
Totals	3,688,283	3,681,467	3,831,535	3,808,226	3,884,395

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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	26.00	26.00	26.00
Firefighter	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00
Full Time Personnel Total	39.00	39.00	39.00



Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	2,568,522	2,629,332	2,693,640	2,681,561	2,709,545
609	Workers Compensation	150,486	142,182	190,000	185,475	191,300
639	Personnel Allowance	34,066	35,594	37,010	36,650	38,485
694	Holiday Pay	103,556	107,361	111,350	107,500	111,920
695	Overtime	219,632	172,134	169,700	169,700	172,100
696	F.I.C.A.	35,174	34,843	36,000	34,550	35,620
697	Hospital & Medical	313,417	309,441	319,950	336,975	357,700
699	Fair Labor Standard Pay	52,554	57,709	57,000	46,000	47,000
	Total	3,477,407	3,488,596	3,614,650	3,598,411	3,663,670

Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	585	656	850	850	850
702	Office Supplies	3,980	3,800	4,500	4,200	4,300
703	Gasoline & Oil	41,773	33,997	35,000	40,000	40,000
705	Audio / Visual Sup	10	3	200	175	200
707	Personnel Equipment	15,448	19,702	21,000	21,000	20,500
708	Custodial Supplies	3,929	4,839	4,700	4,400	4,500
709	Chemicals	1,645	2,155	3,100	3,100	3,100
710	First Aid Supplies	16,257	18,808	18,000	18,000	18,000
711	Hardware & Tools	761	688	900	800	900
716	Computer SW / HW	0	30	0	0	8,960
718	Special Events	1,918	2,060	2,400	2,400	2,600
730	Operational Equip	8,144	9,141	11,275	10,560	9,255
	Total	94,450	95,879	101,925	105,485	113,165

Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
810	Disposal Services	797	795	1,025	925	1,000
812	Meetings & Conf	269	148	1,950	1,700	1,400
821	Maintenance Contracts	6,427	4,229	6,775	5,500	5,575
822	Memberships	1,644	2,057	1,960	2,025	2,175
824	Electricity	5,692	6,609	6,700	6,500	6,700
825	Gas	1,866	2,163	2,700	2,600	2,700
826	Communications	3,747	4,587	4,890	4,890	4,620
827	Water & Sewer	1,801	1,888	2,200	2,000	2,100
829	Printing	775	464	800	700	800
831	Postage	86	15	110	110	150
832	Vehicle Maintenance	45,280	35,663	31,500	26,500	30,000
833	Radio Maintenance	2,853	2,704	2,800	2,400	2,000
834	Equip Maintenance	7,216	7,295	7,270	6,960	7,270
835	Bldg Contract Maint	5,591	3,063	13,850	11,300	7,950
838	Laundry Service	5,431	7,442	8,900	8,900	9,000
840	Medical Examinations	7,690	7,275	8,670	8,195	8,670
841	Publications	833	850	900	1,165	1,200
848	Training & Education	8,353	7,678	11,960	11,960	10,850
	Total	106,351	94,925	114,960	104,330	104,160



Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	9,275	-22	0	0	0
902	Vehicle Equipment	800	2,089	0	0	3,400
	Total	10,075	2,067	0	0	3,400



Fund	Capital Improvement Tax	Program	Fire Capital Improvements
Department	Public Safety	Account Number	26 - 02. 57
<i>Program Description</i>			
<p>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.</p>			

<i>Budget Highlights</i>	
<p>Funds are budgeted in FY 2015 for the planned replacement of a Fire Department staff vehicle. Funds are also budgeted to address several larger repair and maintenance issues at each firehouse.</p>	



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

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	766,134	-3,448	16,000	15,615	45,250
950 Other	0	0	0	0	0
Totals	766,134	-3,448	16,000	15,615	45,250

<i>Personnel Schedule</i>	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			



Fund		Program				
Capital Improvement Tax		Fire Capital Improvement				
Department		Account Number				
Public Safety (Fire/Police)		26 - 02 . 57				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	0	0	16,000	15,615	0
902	Vehicle Equipment	766,134	-17,879	0	0	26,400
904	Computer Equipment	0	14,431	0	0	0
906	Contract Construction	0	0	0	0	18,850
	Total	766,134	-3,448	16,000	15,615	45,250



Fund	Grant	Program	Fire Grants
Department	Public Safety	Account Number	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 2015.



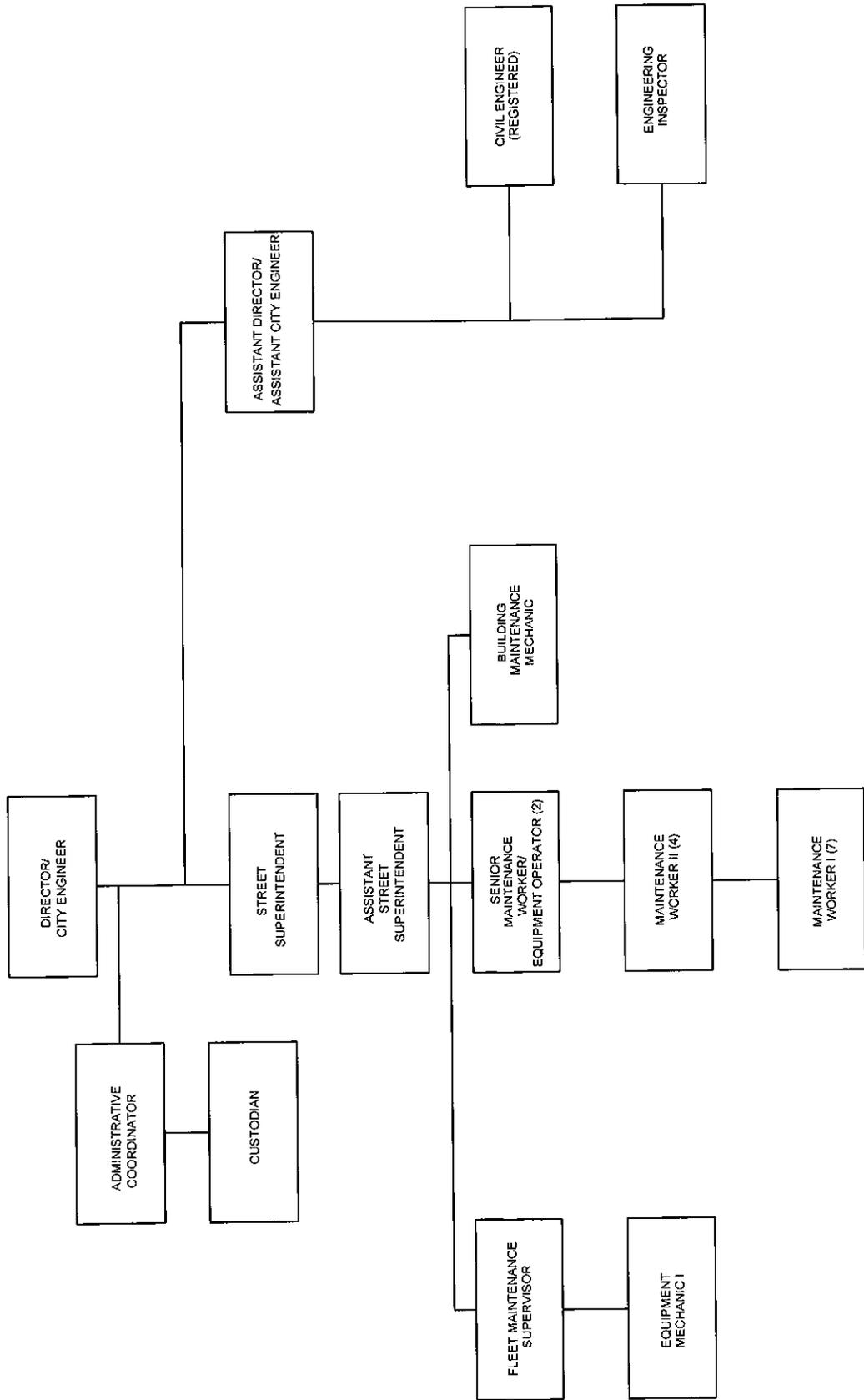
Fund		Program			
Grant		Fire Grants			
Department		Account Number			
Public Safety (Fire/Police)		04 - 02 . 34			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	44,150	-196	0	0	0
950 Other	0	0	0	0	0
Totals	44,150	-196	0	0	0

Personnel Schedule	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget



Fund		Program				
Grant		Fire Grants				
Department		Account Number				
Public Safety (Fire/Police)		04 - 02 . 34				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	44,150	-196	0	0	0
	Total	44,150	-196	0	0	0

DEPARTMENT OF PUBLIC WORKS ORGANIZATIONAL CHART



PUBLIC WORKS

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
Potholes Patched *	203	62	82
Feet of Yellow/White Line Striping Painted	29,954	28,602	21,180
Excavation Permits Processed	381	301	317
Street Excavations Backfilled & Paved	59	157	58
Sewer Lateral Repairs Approved	79	63	117
Seasonal Banners Installed	139	396	442
Regulatory & Street Name Signs Installed	1,052	965	727

* 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	General	Program	Admin/Engineering
Department	Public Works	Account Number	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



Fund		Program			
General		Admin/Engineering			
Department		Account Number			
Public Works		01 - 03 . 12			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	162,115	163,946	203,685	199,530	209,290
700 Materials and Supplies	5,491	4,811	4,510	4,100	4,580
800 Contractual Services	11,182	13,466	17,230	14,890	14,060
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	178,788	182,223	225,425	218,520	227,930

Personnel Schedule		Number of Employees		
Position Title		2013 Actual	2014 Actual	2015 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	1.00	1.00
Full Time Personnel Total		1.95	2.95	2.95



Fund		Program				
General		Admin/Engineering				
Department		Account Number				
Public Works		01 - 03 . 12				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	135,932	138,187	168,865	164,555	171,650
609	Workers Compensation	687	631	725	1,885	2,025
696	F.I.C.A.	9,754	10,033	12,920	12,590	13,130
697	Hospital & Medical	15,742	15,095	21,175	20,500	22,485
	Total	162,115	163,946	203,685	199,530	209,290



Fund		Program				
General		Admin/Engineering				
Department		Account Number				
Public Works		01 - 03 . 12				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	101	172	450	400	450
702	Office Supplies	2,260	2,005	2,480	2,450	2,550
703	Gasoline & Oil	2,840	2,456	1,120	1,050	1,120
707	Personnel Equipment	290	178	180	150	180
711	Hardware & Tools	0	0	280	50	280
	Total	5,491	4,811	4,510	4,100	4,580

Fund		Program				
General		Admin/Engineering				
Department		Account Number				
Public Works		01 - 03 . 12				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	436	302	2,440	1,310	1,000
812	Meetings & Conf	753	3,155	2,940	2,750	1,500
814	Land/Building Rental	6,965	7,174	7,400	7,900	7,630
821	Maintenance Contracts	1,154	1,168	1,200	1,240	1,240
822	Memberships	416	510	670	550	710
826	Communications	1,398	867	960	960	960
829	Printing	0	120	400	0	200
830	Advertising	0	0	500	0	100
831	Postage	55	0	200	0	200
832	Vehicle Maintenance	5	87	230	120	230
834	Equip Maintenance	0	44	100	60	100
841	Publications	0	0	100	0	100
859	Recording Fees	0	39	90	0	90
	Total	11,182	13,466	17,230	14,890	14,060



Fund	General	Program	Street Maintenance
Department	Public Works	Account Number	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 2015 funds include the sealing of the Crossroads and Glencoe/McClure (adjacent to the City parking garage and Straubs) parking lots. Also funded in this maintenance account is the purchase of 1,200 tons of road salt that was utilized during the past winter season.



Fund		Program			
General		Street Maintenance			
Department		Account Number			
Public Works		01 - 03 . 14			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	723,843	817,314	891,835	901,030	924,657
700 Materials and Supplies	193,926	137,972	213,857	219,420	223,520
800 Contractual Services	224,136	227,376	256,020	260,450	253,060
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	1,141,905	1,182,662	1,361,712	1,380,900	1,401,237

Personnel Schedule	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget
Full Time Personnel			
Street Superintendent	1.00	1.00	1.00
Asst Street Superintendent	1.00	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	16.00	16.00	16.00



Fund		Program				
General		Street Maintenance				
Department		Account Number				
Public Works		01 - 03 . 14				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	549,389	619,792	671,790	671,950	684,857
609	Workers Compensation	36,936	37,275	48,030	47,385	48,665
695	Overtime	4,068	12,882	16,280	18,990	16,770
696	F.I.C.A.	40,122	46,799	52,635	52,320	53,630
697	Hospital & Medical	93,328	100,566	103,100	110,385	120,735
	Total	723,843	817,314	891,835	901,030	924,657

Fund		Program				
General		Street Maintenance				
Department		Account Number				
Public Works		01 - 03 . 14				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	259	123	500	500	500
702	Office Supplies	912	1,172	1,440	1,440	1,500
703	Gasoline & Oil	57,800	47,069	58,600	59,970	62,970
704	Food	498	139	600	550	600
707	Personnel Equipment	6,234	4,982	6,000	5,800	6,000
708	Custodial Supplies	0	273	500	450	500
710	First Aid Supplies	100	55	100	90	100
711	Hardware & Tools	1,560	1,732	2,517	2,400	1,800
712	Maint Materials	41,090	43,827	42,900	50,400	50,400
713	Traffic Control Sup	11,272	16,111	16,000	15,500	15,750
714	Snow & Ice Control	70,425	21,994	81,700	80,320	80,400
730	Operational Equip	3,776	495	3,000	2,000	3,000
	Total	193,926	137,972	213,857	219,420	223,520

Fund		Program				
General		Street Maintenance				
Department		Account Number				
Public Works		01 - 03 . 14				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
802	Temporary Services	13,588	6,149	16,000	15,800	0
803	Professional Services	0	3,349	4,250	4,150	4,250
810	Disposal Services	255	126	3,000	0	3,000
812	Meetings & Conf	70	0	540	280	440
821	Maintenance Contracts	2,463	3,218	2,660	2,560	2,660
823	Street Lights	147,201	149,553	159,000	172,270	176,780
824	Electricity	4,514	4,666	5,200	5,390	5,650
825	Gas	6,691	5,781	7,200	7,050	7,200
826	Communications	1,274	2,047	2,770	2,770	2,850
829	Printing	318	338	350	280	350
832	Vehicle Maintenance	13,858	14,191	17,500	16,000	16,500
834	Equip Maintenance	19,047	17,809	20,000	19,000	19,700
846	Traffic Signal Repair	2,337	5,323	3,200	3,200	3,200
848	Training & Education	1,172	1,085	1,100	500	660
850	Parking Lot Lighting	5,361	5,058	6,400	4,550	5,000
851	Area Contract Maint	5,410	7,918	6,850	6,650	4,820
856	Street Light Maint	577	765	0	0	0
	Total	224,136	227,376	256,020	260,450	253,060



Fund	General	Program	Garage
Department	Public Works	Account Number	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

FY 2015 funds provide for upgrades to the ABS and Engine Code Analyzers that are utilized to diagnose problems with the braking and engine systems on the City's vehicles.



Fund		Program			
General		Garage			
Department		Account Number			
Public Works		01 - 03 . 15			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	196,631	123,275	126,180	128,755	131,624
700 Materials and Supplies	12,544	13,043	15,600	14,130	17,575
800 Contractual Services	183	194	1,160	1,160	1,260
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	209,358	136,512	142,940	144,045	150,459

Personnel Schedule		Number of Employees		
Position Title		2013 Actual	2014 Actual	2015 Budget
Full Time Personnel				
Fleet Maintenance Supervisor		1.00	1.00	1.00
Equipment Mechanic I		1.00	1.00	1.00
Full Time Personnel Total		2.00	2.00	2.00



Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Personnel Services</i>		2012	2013	2014	2014	2015
Account Number	Account Title	Actual	Actual	Budget	Estimated	Budget
601	Salaries	161,898	102,874	103,665	103,540	105,215
609	Workers Compensation	4,852	3,059	3,415	3,270	3,450
695	Overtime	170	510	2,200	2,600	2,200
696	F.I.C.A.	11,816	7,670	8,100	8,075	8,219
697	Hospital & Medical	17,895	9,162	8,800	11,270	12,540
	Total	196,631	123,275	126,180	128,755	131,624



Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	81	235	200	100	200
703	Gasoline & Oil	368	406	960	900	960
707	Personnel Equipment	2,184	1,321	2,250	2,000	2,250
708	Custodial Supplies	255	347	440	400	440
711	Hardware & Tools	278	441	750	600	750
717	Shop Supplies	6,936	9,248	10,800	10,000	10,400
730	Operational Equip	2,442	1,045	200	130	2,575
	Total	12,544	13,043	15,600	14,130	17,575



Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
826	Communications	0	0	310	310	310
832	Vehicle Maintenance	106	82	400	800	500
834	Equip Maintenance	0	32	150	50	150
841	Publications	77	80	150	0	150
848	Training & Education	0	0	150	0	150
	Total	183	194	1,160	1,160	1,260



Fund	General	Program	City Hall
Department	Public Works	Account Number	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

FY 2015 funds include the purchase of two snow blowers for the fire department.



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

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	13,046	10,015	14,750	12,650	14,900
800 Contractual Services	135,826	136,327	119,475	127,690	123,370
900 Capital	5,800	17,060	0	0	1,000
950 Other	0	0	0	0	0
Totals	154,672	163,402	134,225	140,340	139,270

<i>Personnel Schedule</i>	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget

Fund		Program				
General		City Hall Complex				
Department		Account Number				
Public Works		01 - 03 . 17				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	11	226	100	100	100
703	Gasoline & Oil	0	0	500	500	500
705	Audio / Visual Sup	0	0	0	0	150
707	Personnel Equipment	30	40	50	50	50
708	Custodial Supplies	4,023	4,652	5,500	5,000	5,500
711	Hardware & Tools	38	0	300	200	300
730	Operational Equip	1,950	0	1,400	1,400	2,400
735	Bldg Maint Materials	6,602	4,782	6,400	5,000	5,500
751	Area Maint Materials	392	315	500	400	400
	Total	13,046	10,015	14,750	12,650	14,900

Fund		Program				
General		City Hall Complex				
Department		Account Number				
Public Works		01 - 03 . 17				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	11,287	469	760	760	800
814	Land/Building Rental	9,172	9,319	11,360	11,330	11,590
821	Maintenance Contracts	2,273	2,012	5,610	5,610	5,980
824	Electricity	65,771	75,615	76,160	90,800	87,220
825	Gas	2,780	2,529	3,000	2,570	3,000
826	Communications	594	277	0	0	0
827	Water & Sewer	5,441	6,187	8,900	4,530	5,000
835	Bldg Contract Maint	29,221	34,451	8,685	10,590	6,780
837	Heating / AC Maint	9,287	5,468	5,000	1,500	3,000
	Total	135,826	136,327	119,475	127,690	123,370



Fund		Program				
General		City Hall Complex				
Department		Account Number				
Public Works		01 - 03 . 17				
Capital		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
907	Building Improvements	5,800	17,060	0	0	1,000
	Total	5,800	17,060	0	0	1,000



Fund	General	Program	Service Center
Department	Public Works	Account Number	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 2015 provides for the replacement of the refrigerator at the City's Service Center.



Fund		Program			
General		Service Center			
Department		Account Number			
Public Works		01 - 03 . 18			
<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	5,243	4,348	6,590	5,040	6,190
800 Contractual Services	60,571	55,872	56,460	52,040	60,650
900 Capital	0	1,408	4,500	3,800	700
950 Other	0	0	0	0	0
Totals	65,814	61,628	67,550	60,880	67,540

<i>Personnel Schedule</i>	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget



Fund		Program				
General		Service Center				
Department		Account Number				
Public Works		01 - 03 . 18				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	188	0	50	0	50
702	Office Supplies	22	0	40	40	40
705	Audio / Visual Sup	950	0	400	0	0
708	Custodial Supplies	1,948	1,094	2,800	2,400	2,800
710	First Aid Supplies	11	0	100	100	100
711	Hardware & Tools	0	0	200	0	200
735	Bldg Maint Materials	2,124	3,254	3,000	2,500	3,000
	Total	5,243	4,348	6,590	5,040	6,190

Fund		Program				
General		Service Center				
Department		Account Number				
Public Works		01 - 03 . 18				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
804	Misc Insurance	250	250	250	250	250
807	Testing Services	587	717	2,100	2,100	2,100
810	Disposal Services	0	0	200	0	200
821	Maintenance Contracts	2,902	2,504	5,150	4,880	5,000
823	Street Lights	1,219	5,004	1,300	500	500
824	Electricity	21,028	18,295	17,000	19,650	21,700
825	Gas	7,818	10,134	10,800	10,250	11,000
827	Water & Sewer	5,826	7,138	5,860	5,560	5,700
834	Equip Maintenance	741	600	600	600	600
835	Bldg Contract Maint	18,857	10,176	12,200	7,550	12,600
837	Heating / AC Maint	1,343	1,054	1,000	700	1,000
	Total	60,571	55,872	56,460	52,040	60,650



Fund		Program				
General		Service Center				
Department		Account Number				
Public Works		01 - 03 . 18				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
907	Building Improvements	0	1,408	4,500	3,800	700
	Total	0	1,408	4,500	3,800	700



Fund	Street Improvement Tax	Program	Street Improvement
Department	Public Works	Account Number	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 2015.



Fund Street Improvement Tax		Program Street Improvement			
Department Public Works		Account Number 06 - 03 . 39			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	223,099	225,789	235,705	226,669	236,764
700 Materials and Supplies	61,350	56,659	59,520	58,450	59,120
800 Contractual Services	33,949	18,104	36,410	32,840	32,580
900 Capital	61,090	92,582	0	0	5,000
950 Other	0	0	0	0	0
Totals	379,488	393,134	331,635	317,959	333,464

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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	0.00
Engineering Inspector	0.25	0.25	0.25
Full Time Personnel Total	2.60	2.60	2.10
Part Time Personnel			
GIS Coordinator	0.00	0.00	0.50
Part Time Personnel Total	0.00	0.00	0.50



Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	175,055	177,908	182,510	169,170	161,488
602	Part-Time	0	0	0	6,700	22,058
609	Workers Compensation	1,006	930	975	965	1,025
642	Pension	9,628	9,878	13,325	12,350	11,788
693	Group Life	347	375	380	380	380
695	Overtime	0	0	0	0	1,000
696	F.I.C.A.	12,198	12,526	13,965	13,454	14,040
697	Hospital & Medical	24,359	23,633	24,000	23,100	24,435
698	L-T Disability	506	539	550	550	550
	Total	223,099	225,789	235,705	226,669	236,764



Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	0	10	100	0	100
702	Office Supplies	1,382	1,521	2,500	2,340	2,500
703	Gasoline & Oil	3,267	2,802	1,070	930	980
707	Personnel Equipment	99	102	280	210	280
711	Hardware & Tools	540	441	650	350	340
712	Maint Materials	48,832	44,372	47,300	47,000	47,300
713	Traffic Control Sup	7,230	7,411	7,620	7,620	7,620
	Total	61,350	56,659	59,520	58,450	59,120

Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	0	0	2,000	5,930	2,000
809	Insurance	8,550	8,550	8,550	8,550	8,550
811	Auditing	0	3,800	3,800	3,800	0
812	Meetings & Conf	1,447	182	1,520	500	1,520
816	Equipment Rental	250	1,604	1,500	440	1,500
818	Tree Removal	0	0	2,000	0	2,000
821	Maintenance Contracts	700	710	710	710	710
822	Memberships	301	320	370	300	380
826	Communications	2,328	856	880	580	700
827	Water & Sewer	0	0	5,500	5,000	5,000
829	Printing	409	0	200	260	600
830	Advertising	5,033	533	1,000	620	1,240
831	Postage	0	0	80	0	80
832	Vehicle Maintenance	412	225	800	150	800
834	Equip Maintenance	0	0	500	0	500
836	Towing	0	65	120	0	120
841	Publications	0	0	200	0	200
848	Training & Education	99	444	600	0	600
856	Street Light Maint	14,384	815	6,000	6,000	6,000
859	Recording Fees	36	0	80	0	80
Total		33,949	18,104	36,410	32,840	32,580



Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	55,869	88,382	0	0	0
906	Contract Construction	5,221	4,200	0	0	5,000
	Total	61,090	92,582	0	0	5,000



Fund	Street Improvement Tax	Program	Street Projects
Department	Public Works	Account Number	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 2015 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 replaces the annual chip seal maintenance program that the City has utilized since 1994 following completion of the Bootstrap Bond Issue project. Funds are also provided for the stabilization of the underlying concrete slabs on S. Elm Avenue between Oaktree Dr. and W. Old Watson Rd.



Fund		Program				
Street Improvement Tax		Street Projects				
Department		Account Number				
Public Works		06 - 03 . 40				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
906	Contract Construction	365,140	129,701	560,000	562,500	910,000
	Total	365,140	129,701	560,000	562,500	910,000



Fund	Street Improvement Tax	Program	Street Bond Issue
Department	Public Works	Account Number	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 2015 budget includes the cost for improvements to the sidewalks adjacent to the streets improved under Proposition W that are not in compliance with current ADA regulations.



Fund Street Improvement Tax		Program Street Bond Issue			
Department Public Works		Account Number 06 - 03 . 41			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	73,717	51,812	30,475	40,935	3,840
700 Materials and Supplies	1,134	1,316	0	0	0
800 Contractual Services	10,026	15,975	3,740	5,130	2,360
900 Capital	4,121,019	3,405,365	1,693,700	1,241,220	230,000
950 Other	0	0	0	0	0
Totals	4,205,896	3,474,468	1,727,915	1,287,285	236,200

Personnel Schedule		Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget	
Full Time Personnel				
Construction Project Manager	1.00	0.00	0.00	
Full Time Personnel Total	1.00	0.00	0.00	



Fund		Program				
Street Improvement Tax		Street Bond Issue				
Department		Account Number				
Public Works		06 - 03 . 41				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	59,498	42,728	0	0	0
602	Part-Time	0	832	28,160	37,870	3,540
609	Workers Compensation	369	341	160	170	25
642	Pension	3,272	2,293	0	0	0
693	Group Life	116	74	0	0	0
695	Overtime	0	131	0	0	0
696	F.I.C.A.	4,524	2,605	2,155	2,895	275
697	Hospital & Medical	5,782	2,709	0	0	0
698	L-T Disability	156	99	0	0	0
Total		73,717	51,812	30,475	40,935	3,840



Fund		Program				
Street Improvement Tax		Street Bond Issue				
Department		Account Number				
Public Works		06 - 03 . 41				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
702	Office Supplies	974	855	0	0	0
707	Personnel Equipment	99	187	0	0	0
711	Hardware & Tools	61	274	0	0	0
	Total	1,134	1,316	0	0	0



Fund		Program				
Street Improvement Tax		Street Bond Issue				
Department		Account Number				
Public Works		06 - 03 . 41				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
802	Temporary Services	8,086	3,318	0	0	0
803	Professional Services	0	3,461	0	0	0
807	Testing Services	1,586	7,166	1,500	4,160	1,500
826	Communications	268	277	0	0	0
829	Printing	0	0	500	270	300
830	Advertising	0	967	540	540	560
832	Vehicle Maintenance	86	786	1,200	160	0
	Total	10,026	15,975	3,740	5,130	2,360



Fund		Program				
Street Improvement Tax		Street Bond Issue				
Department		Account Number				
Public Works		06 - 03 . 41				
Capital		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
906	Contract Construction	4,121,019	3,405,365	1,693,700	1,241,220	230,000
	Total	4,121,019	3,405,365	1,693,700	1,241,220	230,000



Fund Capital Improvement Tax	Program Public Works Capital Improvement
Department Public Works	Account Number 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 2015 for the purchase of two fleet vehicles, a 2-1/2 ton dump truck, a crack seal pot, a backhoe for the street division, and a software upgrade of the HVAC system at City Hall.

Funds are also included for the milling and resurfacing of asphalt pavements that were constructed over 20 years ago and are nearing the end of their useful life.



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

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	17,500	17,080	0
800 Contractual Services	11	1,925	4,620	2,830	23,080
900 Capital	539,030	672,956	735,781	724,510	604,480
950 Other	0	0	0	0	0
Totals	539,041	674,881	757,901	744,420	627,560

<i>Personnel Schedule</i>	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget



Fund		Program				
Capital Improvement Tax		Public Works Capital Improvement				
Department		Account Number				
Public Works		26 - 03 . 58				
Materials and Supplies						
Account Number	Account Title	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
730	Operational Equip	0	0	17,500	17,080	0
	Total	0	0	17,500	17,080	0



Fund		Program				
Capital Improvement Tax		Public Works Capital Improvement				
Department		Account Number				
Public Works		26 - 03 . 58				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	0	0	0	0	19,980
830	Advertising	11	1,925	4,620	2,830	3,100
	Total	11	1,925	4,620	2,830	23,080



Fund		Program				
Capital Improvement Tax		Public Works Capital Improvement				
Department		Account Number				
Public Works		26 - 03 . 58				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	180,681	24,558	79,000	77,870	177,920
902	Vehicle Equipment	22,500	496,578	177,740	171,000	176,560
906	Contract Construction	176,247	128,882	276,341	276,340	250,000
907	Building Improvements	159,602	22,938	202,700	199,300	0
	Total	539,030	672,956	735,781	724,510	604,480



Fund	Grant	Program	Grants
Department	Public Works	Account Number	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

The Department has applied for a grant to replace the bridge on N. Rock Hill Road over Shady Creek Bridge that has been deemed “basically intolerable” with an overall rating of 35.2 out of 100. Under current federal criteria, bridges that are rated under 50 are eligible for total replacement.



Fund		Program				
Grant		Grants				
Department		Account Number				
Public Works		04 - 03 . 35				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	0	0	0	0	79,920
	Total	0	0	0	0	79,920



Fund		Program				
Grant		Grants				
Department		Account Number				
Public Works		04 - 03 . 35				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
906	Contract Construction	2,495,624	-65,026	0	0	0
908	ROW Acquisitions	0	0	0	0	0
	Total	2,495,624	-65,026	0	0	0



Fund	Sewer Lateral	Program	Sanitary Sewer Lateral Repair
Department	Public Works	Account Number	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 2015 budget reflects a budget increase of 42% over FY 2014 budget based on current activity. This increase can be attributed to the recent practice of realtors advising their buyers to have the sewer laterals inspected during the purchase of a property.



Fund Sewer Lateral		Program Sanitary Sewer Lateral Repair			
Department Public Works		Account Number 27 - 03 . 65			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	52,419	52,858	55,280	55,474	56,334
700 Materials and Supplies	1,248	1,272	2,240	1,930	2,200
800 Contractual Services	151,542	197,604	168,710	234,240	241,340
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	205,209	251,734	226,230	291,644	299,874

Personnel Schedule	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 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



Fund		Program				
Sewer Lateral		Sanitary Sewer Lateral Repair				
Department		Account Number				
Public Works		27 - 03 . 65				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	40,759	41,409	42,450	42,525	43,035
609	Workers Compensation	227	208	220	220	218
642	Pension	2,243	2,256	3,100	3,104	3,141
693	Group Life	0	0	35	35	35
696	F.I.C.A.	2,883	2,900	3,250	3,250	3,290
697	Hospital & Medical	6,307	6,085	6,175	6,290	6,565
698	L-T Disability	0	0	50	50	50
	Total	52,419	52,858	55,280	55,474	56,334



Fund		Program				
Sewer Lateral		Sanitary Sewer Lateral Repair				
Department		Account Number				
Public Works		27 - 03 . 65				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
702	Office Supplies	1,030	973	1,280	1,180	1,320
703	Gasoline & Oil	0	133	640	530	560
707	Personnel Equipment	205	166	280	180	280
711	Hardware & Tools	13	0	40	40	40
	Total	1,248	1,272	2,240	1,930	2,200



Fund		Program				
Sewer Lateral		Sanitary Sewer Lateral Repair				
Department		Account Number				
Public Works		27 - 03 . 65				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	12,215	20,789	16,000	17,890	18,500
809	Insurance	2,150	2,150	2,150	2,150	2,150
826	Communications	702	474	460	290	290
832	Vehicle Maintenance	0	0	100	30	100
852	Sewer Lateral Reimburse	136,475	174,191	150,000	213,880	220,300
	Total	151,542	197,604	168,710	234,240	241,340



Fund Storm Water Improvement Tax	Program Storm Water Improvement
Department Public Works	Account Number 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 2015 budget includes funds to correct stormwater problems at 9425, 9435 and 9445 Big Bend Blvd.



Fund Storm Water Improvement Tax		Program Storm Water Improvement			
Department Public Works		Account Number 29 - 03 . 67			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	28,263	29,301	30,715	30,823	31,458
700 Materials and Supplies	458	1,060	1,520	1,470	1,330
800 Contractual Services	24,595	16,448	13,090	5,215	30,690
900 Capital	239,259	54,919	144,000	128,000	125,000
950 Other	0	0	0	0	0
Totals	292,575	101,728	189,325	165,508	188,478

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
Storm Water Improvement Tax		Storm Water Improvement				
Department		Account Number				
Public Works		29 - 03 . 67				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	22,535	23,402	24,030	24,104	24,555
609	Workers Compensation	139	133	140	140	140
642	Pension	1,240	1,274	1,755	1,760	1,795
696	F.I.C.A.	1,587	1,666	1,840	1,844	1,878
697	Hospital & Medical	2,762	2,826	2,900	2,925	3,040
698	L-T Disability	0	0	50	50	50
	Total	28,263	29,301	30,715	30,823	31,458



Fund		Program				
Storm Water Improvement Tax		Storm Water Improvement				
Department		Account Number				
Public Works		29 - 03 . 67				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
702	Office Supplies	291	839	1,240	1,240	1,050
707	Personnel Equipment	151	198	230	190	230
711	Hardware & Tools	16	23	50	40	50
	Total	458	1,060	1,520	1,470	1,330

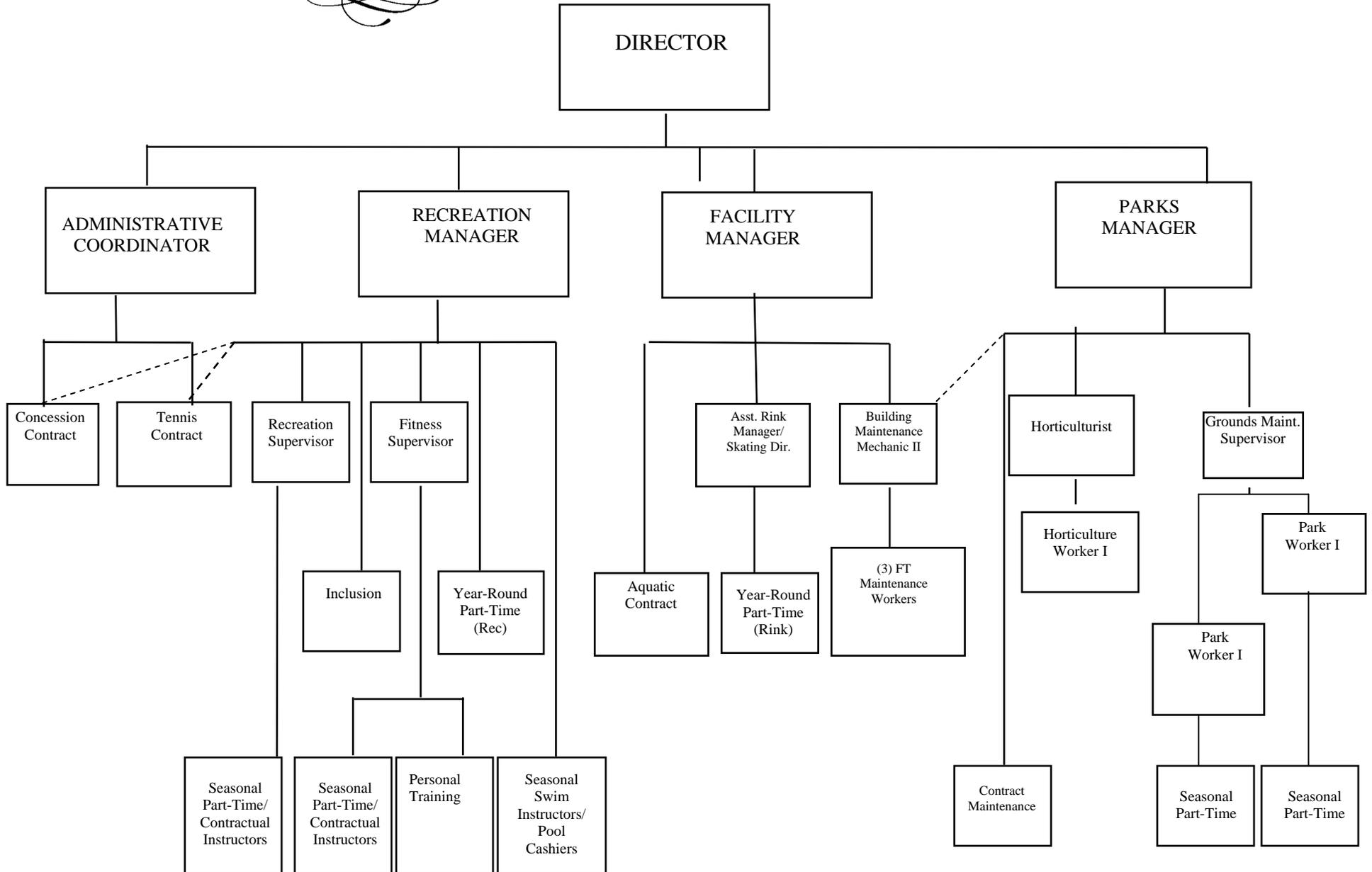
Fund		Program				
Storm Water Improvement Tax		Storm Water Improvement				
Department		Account Number				
Public Works		29 - 03 . 67				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	22,475	13,860	8,000	2,140	26,000
812	Meetings & Conf	0	223	700	200	700
821	Maintenance Contracts	1,205	1,205	1,270	1,200	1,280
829	Printing	0	0	300	200	200
830	Advertising	142	414	2,060	1,200	1,860
831	Postage	0	0	50	0	50
848	Training & Education	773	680	500	175	500
859	Recording Fees	0	66	210	100	100
	Total	24,595	16,448	13,090	5,215	30,690



Fund		Program				
Storm Water Improvement Tax		Storm Water Improvement				
Department		Account Number				
Public Works		29 - 03 . 67				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
906	Contract Construction	239,259	54,919	142,000	127,000	125,000
908	ROW Acquisitions	0	0	2,000	1,000	0
	Total	239,259	54,919	144,000	128,000	125,000



Department of Parks & Recreation



PARKS AND RECREATION

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
Trees Planted	154	200	205
Recreation Program Participants	1,659	1,821	1,706
Room/Gym Rental Participants	22,500	26,000	29,500
Hockey / Learn to Skate Participants	130,000	128,000	123,400
Swim Lessons / Programs	773	680	665
Rink Session Participants	17,000	15,540	15,500
Fitness Center Members	1,869	1,592	1,593



Fund	General	Program	Parks
Department	Parks & Recreation	Account Number	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 budgeted in FY 15 will continue to support overall maintenance of 18 parks and other greenway sites (Elm/44, Lockwood median, Kirkham median, City Hall, etc). The 3 business districts transfer in funds to this program for the support of personnel and supplies used for landscape maintenance. Renovations to one-third of the islands on Lockwood Median is included in this budget. Mowing operations for 54 locations is also supported.



Fund		Program			
General		Parks			
Department		Account Number			
Parks and Recreation		01 - 04 . 16			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	258,581	268,580	285,795	287,320	294,913
700 Materials and Supplies	43,430	44,620	85,380	83,553	85,721
800 Contractual Services	86,528	89,660	90,570	89,070	90,170
900 Capital	227,290	10,503	0	0	0
950 Other	0	0	0	0	0
Totals	615,829	413,363	461,745	459,943	470,804

Personnel Schedule		Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 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	1.00	1.00	
Part Time Personnel Total	0.50	1.00	1.00	



Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	179,198	186,198	190,849	190,435	194,772
602	Part-Time	16,858	18,411	25,485	25,485	25,795
609	Workers Compensation	7,294	6,517	7,000	7,000	7,050
695	Overtime	4,525	5,552	7,736	7,736	8,006
696	F.I.C.A.	13,748	14,397	16,375	17,099	17,480
697	Hospital & Medical	36,958	37,505	38,350	39,565	41,810
	Total	258,581	268,580	285,795	287,320	294,913

Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	300	228	220	220	220
702	Office Supplies	776	990	1,225	1,680	1,225
703	Gasoline & Oil	23,294	21,312	24,530	22,248	23,361
707	Personnel Equipment	1,050	1,113	1,155	1,155	1,185
708	Custodial Supplies	1,569	1,806	2,000	2,000	2,050
710	First Aid Supplies	43	50	50	50	50
711	Hardware & Tools	1,334	1,266	1,300	1,300	1,340
712	Maint Materials	1,395	1,474	1,500	1,500	1,550
715	Grounds Supplies	892	1,500	1,000	1,000	1,030
718	Special Events	0	1,044	300	300	300
721	Plant Materials	0	0	18,100	18,100	18,100
730	Operational Equip	4,784	5,188	5,500	5,500	5,600
735	Bldg Maint Materials	1,651	2,043	1,800	1,800	1,855
751	Area Maint Materials	6,342	6,606	26,700	26,700	27,855
	Total	43,430	44,620	85,380	83,553	85,721

Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
810	Disposal Services	2	0	500	500	500
812	Meetings & Conf	2,031	934	1,450	1,450	0
816	Equipment Rental	673	1,100	800	800	800
821	Maintenance Contracts	40,613	35,025	36,005	35,164	35,164
823	Street Lights	2,761	3,018	2,400	3,706	3,706
824	Electricity	3,781	8,262	4,700	6,780	6,780
826	Communications	3,327	2,050	1,790	2,100	2,100
827	Water & Sewer	15,276	16,640	19,800	15,445	15,445
832	Vehicle Maintenance	5,205	8,717	8,800	8,800	8,650
834	Equip Maintenance	9,829	11,237	11,300	11,300	14,000
835	Bldg Contract Maint	970	916	1,000	1,000	1,000
848	Training & Education	276	199	275	275	275
851	Area Contract Maint	1,784	1,562	1,750	1,750	1,750
	Total	86,528	89,660	90,570	89,070	90,170



Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	0	10,503	0	0	0
909	Area Improvements	227,290	0	0	0	0
	Total	227,290	10,503	0	0	0



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

Program Description

All recreation activities, exclusive of the Ice Arena, Aquatic Center, and Fitness Center are operated from this program, as well as some department-wide overhead expenses. Most activities are located at the Recreation Complex and some are held off-site on a seasonal basis. The tennis, concession and most maintenance contracts are budgeted in this program. Over 280 programs, ranging from pre-school to senior citizens, are budgeted here.

Budget Highlights

Budgeted items for FY 15 include new banners, and one-fourth of the cost of parking lot overlay. Also included are funds for limited crack repair and paint for the tennis courts at Memorial Park.



Fund		Program			
General		Recreation			
Department		Account Number			
Parks and Recreation		01 - 04 . 20			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	469,117	453,384	501,285	515,475	452,885
700 Materials and Supplies	47,169	49,113	72,700	72,280	68,770
800 Contractual Services	225,868	214,087	252,344	248,465	261,560
900 Capital	3,865	15,671	0	0	0
950 Other	0	0	0	0	0
Totals	746,019	732,255	826,329	836,220	783,215

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	271,324	277,933	314,090	332,835	266,335
602	Part-Time	131,224	111,636	115,375	110,360	116,130
609	Workers Compensation	9,432	8,511	11,045	8,910	9,805
613	Auto Allowance	1,641	1,575	1,575	1,350	1,350
695	Overtime	606	509	600	930	600
696	F.I.C.A.	30,408	29,208	32,900	33,695	29,245
697	Hospital & Medical	24,482	24,012	25,700	27,395	29,420
	Total	469,117	453,384	501,285	515,475	452,885



Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	5,005	4,668	6,125	6,525	6,325
702	Office Supplies	6,284	5,641	6,740	6,055	6,125
703	Gasoline & Oil	996	976	1,950	1,695	1,780
704	Food	119	503	850	790	850
705	Audio / Visual Sup	1,961	1,676	2,870	4,170	3,495
707	Personnel Equipment	1,038	1,043	1,320	1,120	1,220
708	Custodial Supplies	5,060	5,237	5,000	4,800	5,000
710	First Aid Supplies	231	460	1,900	2,100	400
711	Hardware & Tools	984	2,295	1,600	1,600	1,600
712	Maint Materials	363	48	1,150	950	1,150
716	Computer SW / HW	1,350	11	5,320	6,040	500
718	Special Events	10,434	9,932	16,800	15,410	18,970
719	Recreation Sup	7,222	6,844	8,475	7,610	9,000
730	Operational Equip	3,756	5,374	7,700	8,415	7,355
735	Bldg Maint Materials	2,366	4,405	4,900	5,000	5,000
	Total	47,169	49,113	72,700	72,280	68,770

Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
801	Rec Officials/Instructors	69,029	66,471	74,760	64,135	74,100
803	Professional Services	21,745	20,505	24,500	19,650	20,500
812	Meetings & Conf	1,436	2,229	2,430	2,520	2,780
816	Equipment Rental	5,701	8,175	7,240	6,885	7,770
821	Maintenance Contracts	15,452	10,609	15,630	15,210	15,710
822	Memberships	1,224	667	1,067	1,045	1,075
824	Electricity	56,937	54,140	60,775	60,700	63,000
825	Gas	9,501	4,593	4,800	9,000	8,000
826	Communications	3,000	2,885	1,842	1,830	2,230
827	Water & Sewer	15,187	16,500	19,800	24,900	25,000
829	Printing	9,862	8,604	10,600	9,500	10,600
830	Advertising	2,515	2,673	3,000	3,780	3,500
831	Postage	6,599	6,614	9,400	9,430	9,795
832	Vehicle Maintenance	284	496	800	800	800
834	Equip Maintenance	802	547	1,350	1,350	1,350
835	Bldg Contract Maint	5,167	7,338	11,550	14,350	12,950
837	Heating / AC Maint	570	761	1,000	1,300	1,000
841	Publications	20	0	100	0	100
844	Lease/Purchase	0	0	400	400	400
848	Training & Education	837	280	1,300	1,680	900
	Total	225,868	214,087	252,344	248,465	261,560



Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	3,865	15,671	0	0	0
	Total	3,865	15,671	0	0	0



Fund	General	Program	Aquatic Center
Department	Parks & Recreation	Account Number	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

The Aquatic Center management contract with Midwest Pool Management comprises approximately one-half of this program and is up nominally in its last option year. One-fourth of the cost of the parking lot overlay is included in this budget, as well as a new power washer, three lane lines (two of which will be paid for by the Swim and Dive Team), and the replacement of some deck furniture.



Fund		Program			
General		Aquatic Center			
Department		Account Number			
Parks and Recreation		01 - 04 . 21			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	86,838	78,319	80,938	76,855	78,718
700 Materials and Supplies	14,625	25,645	19,135	18,665	20,100
800 Contractual Services	245,862	239,326	256,118	256,243	262,366
900 Capital	0	3,432	0	0	0
950 Other	0	0	0	0	0
Totals	347,325	346,722	356,191	351,763	361,184

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		Aquatic Center				
Department		Account Number				
Parks and Recreation		01 - 04 . 21				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	31,310	31,939	32,498	32,650	32,823
602	Part-Time	44,827	36,807	37,965	34,400	35,695
609	Workers Compensation	2,750	2,414	2,885	2,470	2,850
613	Auto Allowance	469	450	450	450	450
696	F.I.C.A.	5,880	5,185	5,390	5,315	5,250
697	Hospital & Medical	1,602	1,524	1,750	1,570	1,650
	Total	86,838	78,319	80,938	76,855	78,718



Fund		Program				
General		Aquatic Center				
Department		Account Number				
Parks and Recreation		01 - 04 . 21				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	2,061	2,000	2,200	2,200	2,200
702	Office Supplies	0	260	300	300	300
704	Food	36	0	50	50	50
705	Audio / Visual Sup	122	686	350	350	400
707	Personnel Equipment	489	689	500	500	500
708	Custodial Supplies	2,454	2,186	2,000	2,000	2,300
710	First Aid Supplies	0	750	0	0	0
711	Hardware & Tools	442	465	450	600	800
712	Maint Materials	203	163	375	375	375
716	Computer SW / HW	47	0	0	0	0
718	Special Events	1,066	2,115	1,400	910	1,100
719	Recreation Sup	546	1,091	970	840	1,150
730	Operational Equip	6,094	13,145	8,140	8,140	8,300
735	Bldg Maint Materials	1,065	2,095	2,400	2,400	2,625
	Total	14,625	25,645	19,135	18,665	20,100

Fund		Program				
General		Aquatic Center				
Department		Account Number				
Parks and Recreation		01 - 04 . 21				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
801	Rec Officials/Instructors	2,418	3,527	2,850	1,730	2,050
803	Professional Services	184,304	177,675	177,868	177,868	178,351
812	Meetings & Conf	324	192	430	380	500
816	Equipment Rental	0	0	300	300	0
821	Maintenance Contracts	3,468	2,701	3,540	3,430	3,640
822	Memberships	64	1,039	1,550	1,565	1,575
824	Electricity	21,707	18,098	23,630	23,500	31,000
825	Gas	969	1,680	1,400	1,750	1,750
827	Water & Sewer	13,987	18,675	23,100	24,900	25,000
829	Printing	200	236	200	0	200
834	Equip Maintenance	11,576	7,361	9,000	8,600	9,000
835	Bldg Contract Maint	1,557	4,116	7,250	7,250	4,000
837	Heating / AC Maint	1,747	556	1,500	1,500	1,800
857	Pay Other Agencies	3,541	3,470	3,500	3,470	3,500
	Total	245,862	239,326	256,118	256,243	262,366



Fund		Program				
General		Aquatic Center				
Department		Account Number				
Parks and Recreation		01 - 04 . 21				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	0	3,432	0	0	0
	Total	0	3,432	0	0	0



Fund	General	Program	Ice Arena
Department	Parks & Recreation	Account Number	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.

Budget Highlights

Funds are budgeted in FY 15 for the purchase of replacement skates, and one-fourth of the cost of the parking lot overlay.



Fund		Program			
General		Ice Arena			
Department		Account Number			
Parks and Recreation		01 - 04 . 22			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	244,253	248,776	262,213	256,818	267,969
700 Materials and Supplies	38,852	42,894	40,970	37,021	40,854
800 Contractual Services	138,873	154,710	166,420	159,235	173,500
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	421,978	446,380	469,603	453,074	482,323

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	125,079	129,113	131,713	131,633	134,120
602	Part-Time	82,022	80,765	88,000	82,000	88,000
609	Workers Compensation	8,596	8,481	10,880	10,135	10,999
613	Auto Allowance	703	675	675	675	675
696	F.I.C.A.	15,595	15,631	16,885	16,350	17,065
697	Hospital & Medical	12,258	14,111	14,060	16,025	17,110
	Total	244,253	248,776	262,213	256,818	267,969



Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	4,766	4,184	4,150	4,800	4,850
702	Office Supplies	845	951	1,170	1,170	1,150
703	Gasoline & Oil	10,558	9,800	10,500	9,000	9,800
704	Food	97	0	200	184	250
705	Audio / Visual Sup	368	574	775	400	504
707	Personnel Equipment	1,316	1,396	1,450	1,450	1,200
708	Custodial Supplies	5,992	5,050	5,250	4,500	4,800
709	Chemicals	2,250	2,320	2,150	2,400	2,500
710	First Aid Supplies	212	899	200	267	250
711	Hardware & Tools	693	848	700	900	800
712	Maint Materials	339	673	500	1,300	1,350
713	Traffic Control Sup	180	45	200	100	200
716	Computer SW / HW	0	421	600	150	400
718	Special Events	0	400	400	300	400
730	Operational Equip	8,912	13,338	11,725	9,100	8,900
735	Bldg Maint Materials	2,324	1,995	1,000	1,000	3,500
	Total	38,852	42,894	40,970	37,021	40,854

Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	439	4,999	1,200	1,200	0
812	Meetings & Conf	25	1,681	1,250	1,250	1,250
816	Equipment Rental	500	0	500	500	500
821	Maintenance Contracts	5,492	5,218	5,320	5,360	6,850
822	Memberships	695	1,029	1,400	1,100	1,200
824	Electricity	55,096	50,599	53,500	56,000	58,000
825	Gas	11,084	19,036	19,000	13,000	13,000
826	Communications	825	476	1,150	1,150	450
827	Water & Sewer	15,187	16,500	21,000	21,000	22,000
829	Printing	0	7	300	300	200
830	Advertising	1,445	0	1,350	1,000	1,000
834	Equip Maintenance	39,789	47,644	51,400	51,400	57,500
835	Bldg Contract Maint	4,472	6,656	6,500	4,000	9,000
836	Towing	0	100	150	75	150
837	Heating / AC Maint	3,424	765	2,000	1,500	2,000
848	Training & Education	400	0	400	400	400
	Total	138,873	154,710	166,420	159,235	173,500



Fund	General	Program	Fitness
Department	Parks & Recreation	Account Number	01 - 04. 23
<i>Program Description</i>			
<p>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.</p>			

<i>Budget Highlights</i>	
<p>Funds are budgeted in FY 15 for one-fourth of the parking lot overlay cost and the replacement/repair of the urinals in the fitness locker room. The outdated integrated IPOD system on the Star Trac equipment is being replaced with separate sound boxes with universal connectivity to accommodate the different types of smart phones.</p>	



Fund		Program			
General		Fitness			
Department		Account Number			
Parks and Recreation		01 - 04 . 23			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	269,857	274,826	299,215	296,344	305,030
700 Materials and Supplies	23,217	21,922	27,150	24,247	26,270
800 Contractual Services	203,125	187,619	201,537	195,551	181,060
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	496,199	484,367	527,902	516,142	512,360

Personnel Schedule		Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 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	3.00	
Maintenance Worker	1.00	1.00	1.00	
Part Time Personnel Total	4.00	4.00	4.00	



Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	80,984	83,108	85,395	85,525	87,805
602	Part-Time	149,027	152,251	168,615	167,945	172,700
609	Workers Compensation	7,412	7,208	10,125	8,115	8,550
613	Auto Allowance	938	900	900	900	900
695	Overtime	0	0	300	179	300
696	F.I.C.A.	17,375	17,765	19,930	19,400	19,950
697	Hospital & Medical	14,121	13,594	13,950	14,280	14,825
	Total	269,857	274,826	299,215	296,344	305,030

Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
Materials and Supplies		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	4,768	4,670	4,700	5,304	5,400
702	Office Supplies	770	676	820	795	800
704	Food	81	90	100	100	100
705	Audio / Visual Sup	1,474	1,433	3,280	2,764	5,120
707	Personnel Equipment	1,889	659	700	640	700
708	Custodial Supplies	11,665	11,386	9,650	7,764	8,250
711	Hardware & Tools	184	80	200	154	200
712	Maint Materials	177	0	700	425	425
718	Special Events	415	402	1,100	813	825
719	Recreation Sup	668	1,403	1,400	1,278	1,400
730	Operational Equip	323	417	2,600	2,707	1,350
735	Bldg Maint Materials	803	706	1,900	1,503	1,700
	Total	23,217	21,922	27,150	24,247	26,270

Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
801	Rec Officials/Instructors	70,108	63,554	69,000	66,947	73,400
812	Meetings & Conf	637	1,767	1,930	1,790	1,930
821	Maintenance Contracts	3,310	3,478	2,820	2,810	2,900
822	Memberships	128	56	130	118	130
824	Electricity	55,096	50,599	55,250	53,608	55,250
825	Gas	11,084	3,377	9,500	8,567	9,500
827	Water & Sewer	15,186	16,500	22,000	21,390	22,000
829	Printing	57	560	650	600	650
830	Advertising	312	913	3,500	3,324	3,500
834	Equip Maintenance	2,027	3,831	4,000	3,962	4,000
835	Bldg Contract Maint	1,379	180	7,900	7,500	5,400
837	Heating / AC Maint	1,316	404	6,500	6,800	1,500
841	Publications	76	65	100	100	100
844	Lease/Purchase	41,896	41,896	17,457	17,457	0
848	Training & Education	513	439	800	578	800
	Total	203,125	187,619	201,537	195,551	181,060



Fund Park Improvement Tax	Program Park Improvement
Department Parks & Recreation	Account Number 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

Included in FY 15 budget is a match for a planning grant for Barbre Park.



Fund Park Improvement Tax		Program Park Improvement			
Department Parks and Recreation		Account Number 30 - 04 . 68			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	269,980	270,987	296,614	292,476	282,632
700 Materials and Supplies	105,241	109,524	108,710	108,810	109,114
800 Contractual Services	107,224	108,601	131,645	120,624	124,095
900 Capital	21,612	287,201	0	0	1,600
950 Other	0	0	0	0	0
Totals	504,057	776,313	536,969	521,910	517,441

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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	0.00	0.00	0.00
Part Time Personnel Total	0.00	0.00	0.00



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	164,307	172,558	187,210	185,860	176,075
602	Part-Time	41,033	34,486	29,344	29,344	30,224
609	Workers Compensation	6,698	5,799	7,500	7,350	7,230
642	Pension	9,160	9,862	13,665	13,565	12,853
693	Group Life	394	493	485	485	485
695	Overtime	2,228	2,442	9,707	9,707	9,998
696	F.I.C.A.	14,792	15,088	17,308	17,205	16,547
697	Hospital & Medical	30,984	29,802	30,935	28,500	28,760
698	L-T Disability	384	457	460	460	460
	Total	269,980	270,987	296,614	292,476	282,632



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	241	250	250	250	250
702	Office Supplies	669	1,164	900	1,407	925
703	Gasoline & Oil	3,679	3,523	4,330	3,923	4,119
707	Personnel Equipment	1,758	2,062	2,160	2,160	2,330
708	Custodial Supplies	545	500	500	500	500
709	Chemicals	2,986	3,108	3,500	3,500	3,500
710	First Aid Supplies	40	50	50	50	50
711	Hardware & Tools	2,189	2,078	2,000	2,000	2,000
712	Maint Materials	413	307	300	300	310
715	Grounds Supplies	31,092	35,081	35,500	35,500	35,500
718	Special Events	297	495	320	320	330
721	Plant Materials	30,202	33,683	30,500	30,500	30,500
730	Operational Equip	14,259	15,045	15,400	15,400	15,400
751	Area Maint Materials	16,871	12,178	13,000	13,000	13,400
	Total	105,241	109,524	108,710	108,810	109,114



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
802	Temporary Services	5,438	8,046	15,360	15,360	15,820
803	Professional Services	0	0	1,200	1,200	1,200
809	Insurance	8,550	8,550	8,550	8,550	8,550
810	Disposal Services	-105	0	1,000	1,000	1,000
812	Meetings & Conf	381	0	400	400	410
816	Equipment Rental	3,630	3,855	3,700	3,700	3,800
818	Tree Removal	24,934	24,233	25,000	25,000	25,000
821	Maintenance Contracts	21,760	22,276	25,000	25,000	25,000
822	Memberships	660	485	585	573	585
826	Communications	1,775	1,665	1,500	1,600	1,600
827	Water & Sewer	21,337	21,963	28,300	18,550	20,000
829	Printing	223	362	1,200	1,200	1,200
830	Advertising	3,671	710	2,000	635	2,000
832	Vehicle Maintenance	1,744	1,390	2,250	2,250	2,250
834	Equip Maintenance	2,726	2,692	3,000	3,000	3,000
841	Publications	172	179	200	200	200
848	Training & Education	912	1,862	1,900	1,906	1,980
851	Area Contract Maint	9,416	10,333	10,500	10,500	10,500
	Total	107,224	108,601	131,645	120,624	124,095



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
909	Area Improvements	21,612	287,201	0	0	1,600
	Total	21,612	287,201	0	0	1,600



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

Program Description

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

Budget Highlights

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



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

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	0	10,000	0	0	0
950 Other	0	0	0	0	0
Totals	0	10,000	0	0	0

<i>Personnel Schedule</i>	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			



Fund		Program				
Recreation Complex Maintenance		Rec Complex Capital/Maintenance				
Department		Account Number				
Parks and Recreation		23 - 04 . 59				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	0	10,000	0	0	0
	Total	0	10,000	0	0	0



Fund Capital Improvement Tax	Program Parks & Rec Capital Improvement
Department Parks & Recreation	Account Number 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 this program for the replacement of the Aquatic Center play features, new coping, caulk and Diamond Brite at the Aquatic Center, one replacement truck and electric boom lift for the Parks Department, carpeting in the meeting rooms, a gym divider curtain, a message marquee, pool fencing, new fitness equipment and a match for the Southwest Park grant.



Fund		Program				
Capital Improvement Tax		Parks & Rec Capital Improvement				
Department		Account Number				
Parks and Recreation		26 - 04 . 60				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	0	230,714	262,000	244,882	486,900
902	Vehicle Equipment	68,738	18,040	25,750	25,870	26,523
906	Contract Construction	9,100	21,020	90,000	29,000	60,270
907	Building Improvements	209,726	0	35,000	35,663	47,500
909	Area Improvements	24,999	303	0	0	91,700
	Total	312,563	270,077	412,750	335,415	712,893



Fund	Grant	Program	Parks & Recreation Grants
Department	Parks & Recreation	Account Number	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

A grant will be applied for through the Municipal Park Grant Commission for Southwest Park Phase II in the amount of \$472,500. A smaller grant in the amount of \$8,000 will be requested for a planning grant for Barbre Park.

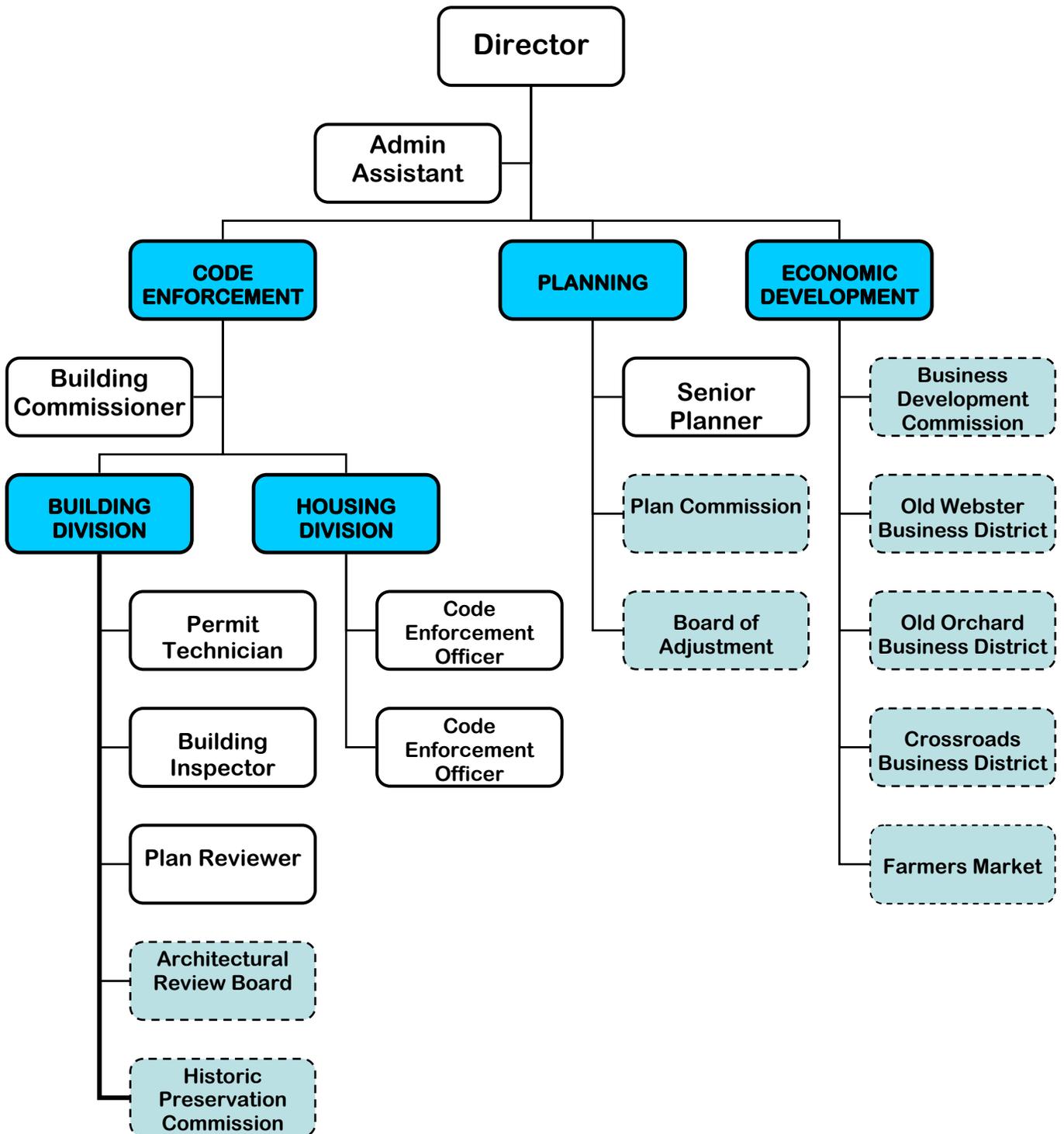


Fund		Program				
Grant		Parks & Rec Grants				
Department		Account Number				
Parks and Recreation		04 - 04 . 36				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
906	Contract Construction	231,322	28,670	284,000	0	472,500
909	Area Improvements	150	0	0	0	8,000
	Total	231,472	28,670	284,000	0	480,500



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Department of Planning & Development



PLANNING AND DEVELOPMENT

PERFORMANCE INDICATORS	Calendar Year 2011	Calendar Year 2012	Calendar Year 2013
Occupancy Inspections	632	677	699
Apartment Unit Inspections	210	231	298
Property Maintenance Notices	4,005	4,097	3,445
Architectural Review Board Reviews	230	273	254
Construction Inspections Performed	5,367	5,671	6,439



Fund	General	Program	Planning
Department	Planning & Development	Account Number	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 included in FY 15 for the printing of City brochures and historic walks brochures as well as additional funds to upgrade the Explore Webster Groves website.



Fund General		Program Planning			
Department Planning & Development		Account Number 01 - 05 . 26			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	219,258	163,728	170,447	170,017	175,275
700 Materials and Supplies	1,716	1,482	1,650	1,660	1,650
800 Contractual Services	7,551	7,622	12,400	8,980	9,500
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	228,525	172,832	184,497	180,657	186,425

Personnel Schedule	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			
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



Fund		Program				
General		Planning				
Department		Account Number				
Planning & Development		01 - 05 . 26				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	185,527	132,816	136,772	136,772	140,210
609	Workers Compensation	479	293	495	365	400
613	Auto Allowance	900	825	900	900	900
695	Overtime	1,638	2,087	2,200	1,700	2,200
696	F.I.C.A.	13,487	9,148	10,630	10,630	10,895
697	Hospital & Medical	17,227	18,559	19,450	19,650	20,670
	Total	219,258	163,728	170,447	170,017	175,275



Fund		Program				
General		Planning				
Department		Account Number				
Planning & Development		01 - 05 . 26				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	437	95	100	160	100
702	Office Supplies	1,279	1,387	1,550	1,500	1,550
	Total	1,716	1,482	1,650	1,660	1,650



Fund		Program				
General		Planning				
Department		Account Number				
Planning & Development		01 - 05 . 26				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	4,573	3,457	5,100	2,850	2,950
812	Meetings & Conf	150	1,647	2,450	1,320	1,900
822	Memberships	370	840	880	840	880
829	Printing	2,354	1,636	3,850	3,850	3,650
841	Publications	104	42	120	120	120
	Total	7,551	7,622	12,400	8,980	9,500



Fund General	Program 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 are included in FY 15 to upgrade the City code books and to hire a part-time person to organize older development files.



Fund		Program			
General		Code Enforcement			
Department		Account Number			
Planning & Development		01 - 05 . 27			
Program Request	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	451,158	443,460	455,900	442,245	463,105
700 Materials and Supplies	9,503	6,511	11,288	8,670	9,250
800 Contractual Services	5,786	7,741	18,055	34,345	19,395
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
Totals	466,447	457,712	485,243	485,260	491,750

Personnel Schedule		Number of Employees		
Position Title		2013 Actual	2014 Actual	2015 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



Fund		Program				
General		Code Enforcement				
Department		Account Number				
Planning & Development		01 - 05 . 27				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
601	Salaries	340,921	348,577	358,810	347,810	359,110
602	Part-Time	13,327	3,943	0	305	1,500
609	Workers Compensation	12,027	9,977	10,900	9,005	10,725
695	Overtime	1,652	1,380	3,500	1,800	2,000
696	F.I.C.A.	25,094	25,455	27,715	26,975	27,735
697	Hospital & Medical	58,137	54,128	54,975	56,350	62,035
	Total	451,158	443,460	455,900	442,245	463,105



Fund		Program				
General		Code Enforcement				
Department		Account Number				
Planning & Development		01 - 05 . 27				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	150	275	400	200	400
702	Office Supplies	2,335	2,100	2,400	2,100	2,400
703	Gasoline & Oil	3,282	3,277	5,450	4,720	5,000
707	Personnel Equipment	897	771	1,500	500	1,200
711	Hardware & Tools	443	88	1,538	1,150	250
716	Computer SW / HW	495	0	0	0	0
730	Operational Equip	1,901	0	0	0	0
	Total	9,503	6,511	11,288	8,670	9,250



Fund		Program				
General		Code Enforcement				
Department		Account Number				
Planning & Development		01 - 05 . 27				
Contractual		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	2,050	2,257	4,600	3,150	4,600
812	Meetings & Conf	94	1,238	2,400	1,060	1,900
822	Memberships	402	552	675	675	675
826	Communications	1,130	1,850	1,450	1,450	1,450
829	Printing	799	0	0	0	0
832	Vehicle Maintenance	404	776	1,520	160	1,520
841	Publications	202	363	400	400	750
848	Training & Education	705	705	1,010	950	1,500
851	Area Contract Maint	0	0	6,000	26,500	7,000
	Total	5,786	7,741	18,055	34,345	19,395



Fund General	Program Community Improvement
Department Planning & Development	Account Number 01 - 05. 29
<i>Program Description</i>	
<p>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.</p>	
<i>Budget Highlights</i>	
<p>This program was closed out at the end of FY 13</p>	



Fund		Program				
General		Community Improvement				
Department		Account Number				
Planning & Development		01 - 05 . 29				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	250	28	0	0	0
814	Land/Building Rental	2,708	2,523	0	0	0
830	Advertising	28	176	0	0	0
851	Area Contract Maint	6,318	-1,206	0	0	0
	Total	9,304	1,521	0	0	0



Fund		Program				
General		Community Improvement				
Department		Account Number				
Planning & Development		01 - 05 . 29				
Capital		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
906	Contract Construction	30,337	0	0	0	0
911	Land Acquisition	0	81	0	0	0
	Total	30,337	81	0	0	0



Fund Capital Improvement Tax	Program Planning Capital Improvement
Department Planning & Development	Account Number 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

Funds are included in FY 15 for the purchase of permit tracking software.



Fund		Program				
Capital Improvement Tax		Planning Capital Improvement				
Department		Account Number				
Planning & Development		26 - 05 . 61				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
901	Operational Equipment	0	110,000	0	0	12,900
	Total	0	110,000	0	0	12,900



Fund Old Webster Taxing District	Program Old Webster Taxing District
Department Planning & Development	Account Number 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. Overall advertising is remaining at current levels to not deplete reserves.



Fund		Program				
Old Webster Taxing District		Old Webster Taxing District				
Department		Account Number				
Planning & Development		12 - 05 . 50				
<i>Personnel Services</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
609	Workers Compensation	-463	0	0	0	0
	Total	-463	0	0	0	0



Fund		Program				
Old Webster Taxing District		Old Webster Taxing District				
Department		Account Number				
Planning & Development		12 - 05 . 50				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	0	0	500
702	Office Supplies	0	193	350	0	0
711	Hardware & Tools	262	0	300	0	0
721	Plant Materials	0	5,495	0	0	0
730	Operational Equip	10,135	2,868	4,500	4,500	4,500
751	Area Maint Materials	4,439	3,286	0	0	0
	Total	14,836	11,842	5,150	4,500	5,000



Fund		Program				
Old Webster Taxing District		Old Webster Taxing District				
Department		Account Number				
Planning & Development		12 - 05 . 50				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	3,510	3,412	5,150	5,000	5,150
810	Disposal Services	1,050	925	1,000	1,000	1,000
814	Land/Building Rental	12,327	11,642	12,000	12,000	12,000
823	Street Lights	2,253	1,811	2,500	1,450	1,500
830	Advertising	22,878	22,323	14,000	19,200	18,500
	Total	42,018	40,113	34,650	38,650	38,150



Fund Old Orchard Taxing District	Program Old Orchard Taxing District
Department Planning & Development	Account Number 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

New streetscape elements are being budgeted for the coming year. These include additional landscape pots, replacement of existing pots, commercial grade holiday lighting for the gazebo and tree in the park. Money has also been included in the budget for additional events for the District.



Fund		Program				
Old Orchard Taxing District		Old Orchard Taxing District				
Department		Account Number				
Planning & Development		13 - 05 . 52				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
701	Miscellaneous	21	-209	100	0	100
730	Operational Equip	1,365	1,260	1,300	0	300
751	Area Maint Materials	3,937	5,130	0	0	0
	Total	5,323	6,181	1,400	0	400



Fund		Program				
Old Orchard Taxing District		Old Orchard Taxing District				
Department		Account Number				
Planning & Development		13 - 05 . 52				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	1,879	2,780	7,600	4,200	7,600
810	Disposal Services	931	826	800	800	1,600
824	Electricity	129	149	150	150	150
827	Water & Sewer	676	426	1,200	1,000	1,200
830	Advertising	11,475	7,403	10,400	15,000	15,000
850	Parking Lot Lighting	2,086	2,127	1,800	1,600	1,800
851	Area Contract Maint	185	3,264	4,000	1,930	5,000
857	Pay Other Agencies	5,000	5,000	5,000	5,000	5,000
	Total	22,361	21,975	30,950	29,680	37,350



Fund Crossroads Taxing District	Program Crossroads Taxing District
Department Planning & Development	Account Number 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

Due to increased interest, \$10,000 has been budgeted for the façade improvement program. The advertising budget has been increased slightly to address events for the coming year.



Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Materials and Supplies</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
702	Office Supplies	152	0	150	0	50
730	Operational Equip	651	0	2,000	850	1,000
751	Area Maint Materials	3,543	5,394	2,000	1,000	1,000
	Total	4,346	5,394	4,150	1,850	2,050



Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Contractual</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
803	Professional Services	1,357	1,247	1,500	1,200	1,500
827	Water & Sewer	0	188	0	0	0
830	Advertising	757	1,182	0	1,000	1,500
831	Postage	0	0	50	0	0
850	Parking Lot Lighting	1,125	1,110	1,200	1,100	1,100
	Total	3,239	3,727	2,750	3,300	4,100



Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Capital</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
909	Area Improvements	0	3,748	1,000	1,000	2,000
	Total	0	3,748	1,000	1,000	2,000



Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Other</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
950		0	0	0	0	0
960	Façade Beautification	100	2,000	2,000	2,000	10,000
	Total	100	2,000	2,000	2,000	10,000

Fund General Obligation Debt Service	Program General Obligation Debt Service
Department Debt Service	Account Number 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 General Obligation Debt Service	Program General Obligation Debt Service
Department Debt Service	Account Number 08 - 07 . 42

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800
Totals	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800

<i>Personnel Schedule</i>	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget



Fund		Program				
General Obligation Debt Service		General Obligation Debt Service				
Department		Account Number				
Debt Service		08 - 07 . 42				
<i>Other</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
955	Debt Service Principal	780,000	795,000	815,000	815,000	830,000
956	Debt Service Interest	394,750	379,150	363,250	363,250	346,950
957	Debt Service Expense	1,209	1,650	2,000	1,850	1,850
	Total	1,175,959	1,175,800	1,180,250	1,180,100	1,178,800

Fund Capital Improvement Tax	Program Capital Improvement Debt Service
Department Debt Service	Account Number 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 2015.



Fund Capital Improvement Tax	Program Capital Improvement Debt Service
Department Debt Service	Account Number 26 - 07 . 63

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	13,264	17,685	0	0	0
Totals	13,264	17,685	0	0	0

<i>Personnel Schedule</i>	Number of Employees		
	2013 Actual	2014 Actual	2015 Budget
Position Title			



Fund		Program				
Capital Improvement Tax		Capital Improvement Debt Service				
Department		Account Number				
Debt Service		26 - 07 . 63				
<i>Other</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
955	Debt Service Principal	11,571	15,828	0	0	0
956	Debt Service Interest	1,693	1,857	0	0	0
	Total	13,264	17,685	0	0	0



Fund	Park Improvement Tax	Program	Park Debt Service
Department	Debt Service	Account Number	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 Park Improvement Tax	Program Park Debt Service
Department Debt Service	Account Number 30 - 07 . 70

<i>Program Request</i>	2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Type of Expenditure					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	237,453	237,612	238,565	238,215	118,615
Totals	237,453	237,612	238,565	238,215	118,615

<i>Personnel Schedule</i>	Number of Employees		
Position Title	2013 Actual	2014 Actual	2015 Budget



Fund		Program				
Park Improvement Tax		Park Debt Service				
Department		Account Number				
Debt Service		30 - 07 . 70				
<i>Other</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
955	Debt Service Principal	220,000	225,000	230,000	230,000	115,000
956	Debt Service Interest	15,915	11,515	7,015	7,015	2,415
957	Debt Service Expense	1,538	1,097	1,550	1,200	1,200
	Total	237,453	237,612	238,565	238,215	118,615



Fund Shoppes At Old Webster TIF	Program Shoppes At Old Webster
Department Debt Service	Account Number 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 2015.



Fund		Program				
Shoppes At Old Webster TIF		Shoppes At Old Webster				
Department		Account Number				
Debt Service		21 - 07 . 45				
<i>Other</i>		2012 Actual	2013 Actual	2014 Budget	2014 Estimated	2015 Budget
Account Number	Account Title					
955	Debt Service Principal	319,000	309,000	303,775	320,000	320,000
956	Debt Service Interest	137,115	119,570	102,630	102,575	85,030
957	Debt Service Expense	6,985	6,985	6,985	6,985	6,985
	Total	463,100	435,555	413,390	429,560	412,015

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 2015-2019 includes five years of projected capital expenditures totaling \$15,807,518. The first year of the program is incorporated into the capital portion of the 2015 budget totaling \$3,284,080. 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 chiller replacement at City Hall, the replacement of the hot water heater at the Recreation Complex, and replacement of the chiller tube bundles and installation of an Ice Rink Cooling Tower at the Ice Arena drive down operational costs for utilities and maintenance fees. The replacement of parking lot lights and pool lights will save on electricity while the replacement of the pool slide will save on the cost of water (as there are significant water leaks with the

existing pool slide.) 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. Replacement of components of pool play features 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 desiccant 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. Finally, Memorial Tennis Courts are expected to save the City operationally with the rehabilitation in 2016 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 364-365.

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 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Street Improvement Tax Fund	\$1,140,000	\$750,000	\$750,000	\$750,000	\$750,000	\$4,140,000
Capital Improvement Sales Tax Fund	\$1,467,060	\$1,180,879	\$1,657,049	\$1,624,892	\$2,125,198	\$8,055,078
Park Improvement Fund	\$1,600	\$50,000	\$261,000	\$0	\$0	\$312,600
Storm Water Improvement Fund	\$115,000	\$110,000	\$100,000	\$105,000	\$110,000	\$540,000
Grant Fund	\$560,420	\$442,000	\$934,920	\$350,000	\$472,500	\$2,759,840
TOTAL	\$3,284,080	\$2,532,879	\$3,702,969	\$2,829,892	\$3,457,698	\$15,807,518

15 CIP DETAILS

							Impact On	
		FY 15	FY 16	FY17	FY18	FY19	Total	Operations
Street Improvement								
PW	S. Elm Avenue Underseal	\$160,000					\$160,000	Positive
PW	ADA Sidewalk Improvements	\$230,000					\$230,000	Positive
PW	Mill and Overlay	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000	Positive
		\$1,140,000	\$750,000	\$750,000	\$750,000	\$750,000	\$4,140,000	
Capital Improvement								
	Gen Go Phone System	\$18,307					\$18,307	Positive
	General Government Subtotal	\$18,307	\$0	\$0	\$0	\$0	\$18,307	
Police	Police Vehicles	\$88,000	\$75,000	\$88,000	\$77,000	\$90,000	\$418,000	Negligible
Police	Update Men's Locker Room	\$50,000					\$50,000	Positive
Police	In-car Video Recording System		\$80,000				\$80,000	Negligible
Police	AVLPR System			\$50,000			\$50,000	Negligible
	Police Subtotal	\$138,000	\$155,000	\$138,000	\$77,000	\$90,000	\$598,000	
Fire	Ambulance		\$220,000				\$220,000	Positive
Fire	Staff Vehicle	\$26,400				\$31,000	\$57,400	Positive
Fire	Fire Pumper			\$505,000			\$505,000	Positive
Fire	Command Vehicle				\$46,500		\$46,500	Positive
	Fire Subtotal	\$26,400	\$220,000	\$505,000	\$46,500	\$31,000	\$828,900	
PW	Dump Trucks	\$125,200	\$131,460	\$138,030	\$0	\$142,170	\$536,860	Positive
PW	Pick-up Trucks - Public Works				\$42,000	\$112,300	\$154,300	Positive
PW	Mill & Overlay	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000	Positive
PW	Fleet Vehicles	\$51,360	\$49,500		\$46,000	\$48,000	\$194,860	Positive
PW	Crack Sealing Pot	\$50,420					\$50,420	Positive
PW	Shady Creek Bridge	\$19,980	\$8,000	\$168,480			\$196,460	Negligible
PW	18" Brush Chipper				\$51,000		\$51,000	Positive
PW	Chiller Replacement at City Hall				\$80,000		\$80,000	Positive
PW	Motorized Centerline Striper					\$50,000	\$50,000	Negligible
PW	One Ton Roller					\$50,000	\$50,000	Negligible
PW	Pothole Patching Truck					\$150,000	\$150,000	Positive
PW	Tractor/Loader/Backhoe	\$118,000				\$168,000	\$286,000	Negligible
	Public Works Subtotal	\$614,960	\$438,960	\$556,510	\$469,000	\$970,470	\$3,049,900	
P & D	Permit Tracking Software	\$12,900	\$13,600	\$14,400	\$15,253	\$16,168	\$72,321	Negligible
	Planning & Development Subtotal	\$12,900	\$13,600	\$14,400	\$15,253	\$16,168	\$72,321	

		FY 15	FY 16	FY17	FY18	FY19	Total	
P & R	Pick-up Trucks	\$26,523	\$27,319	\$28,139	\$29,139	\$65,000	\$176,120	Negligible
P & R	Message Marquee	\$40,000					\$40,000	Negligible
P & R	Vertidrain		\$30,000				\$30,000	Positive
P & R	Electric Boom Lift	\$33,000					\$33,000	Negligible
P & R	Carpeting & Synthetic Flooring	\$40,000				\$50,160	\$90,160	Negligible
P & R	Hot Water Heaters					\$38,000	\$38,000	Negligible
P & R	Chairs and Tables					\$49,400	\$49,400	Positive
P & R	Aquatic Center Fencing	\$51,700					\$51,700	Negligible
P & R	Aquatic Center Maintenance	\$165,000			\$70,000		\$235,000	Positive
P & R	Aquatic Center Play Features			\$120,000		\$30,000	\$240,000	Slight
P & R	Pool Lights					\$100,000	\$100,000	Negligible
P & R	Ice Arena Maintenance/Equipment		\$68,000	\$80,000	\$78,000		\$226,000	Negligible
P & R	Rink Renovations		\$38,000		\$600,000		\$638,000	Negligible
P & R	Circuit and Cardio Equipment	\$150,000		\$70,000	\$160,000		\$380,000	Negligible
P & R	Action Park Redesign		\$50,000				\$50,000	Negligible
P & R	Tennis Court Repair		\$140,000		\$80,000		\$220,000	Positive
P & R	Rec Complex Life/Safety Equipment					\$390,000	\$390,000	Negligible
P & R	Memorial Park Restoration			\$120,000		\$250,000	\$370,000	Positive
P & R	Lockwood Park Phase 2			\$25,000			\$25,000	Negligible
P & R	Southwest Park Improvements	\$60,270				\$45,000	\$105,270	Positive
	Parks & Recreation Subtotal	\$656,493	\$353,319	\$443,139	\$1,017,139	\$1,017,560	\$3,487,650	
		\$1,467,060	\$1,180,879	\$1,657,049	\$1,624,892	\$2,125,198	\$8,055,078	
Park Improvement Fund								
P & R	Lockwood Park			\$261,000			\$261,000	Negligible
P & R	Barbre Park	\$1,600	\$50,000				\$51,600	Negligible
		\$1,600	\$50,000	\$261,000	\$0	\$0	\$312,600	
Storm Water								
PW	Storm Water Improvement	\$115,000	\$110,000	\$100,000	\$105,000	\$110,000	\$540,000	Positive
		\$115,000	\$110,000	\$100,000	\$105,000	\$110,000	\$540,000	
Grants & Donations								
PW	Shady Creek Bridge	\$79,920	\$32,000	\$673,920			\$785,840	Negligible
P & R	Barbre Park	\$8,000					\$8,000	Negligible
P & R	Southwest Park	\$472,500				\$472,500	\$945,000	Negligible
P & R	Lockwood Park			\$261,000			\$261,000	Negligible
P & R	Rink Renovations				\$350,000		\$350,000	Positive
P & R	Tennis Court Repair-Mem. Park		\$410,000				\$410,000	Negligible
		\$560,420	\$442,000	\$934,920	\$350,000	\$472,500	\$2,759,840	
Total Projects		\$3,284,080	\$2,532,879	\$3,702,969	\$2,829,892	\$3,457,698	\$15,807,518	



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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 serviceable 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 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr. Sales Tax	\$18,307	\$0	\$0	\$0	\$0	\$18,307
						\$0
TOTAL	\$18,307	\$0	\$0	\$0	\$0	\$18,307

Project: Police Vehicles	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description
The department plans on purchasing four vehicles, three marked and one unmarked.



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 to four patrol vehicles annually. Each has near 100,000 miles. Administrative, detective, and specialized vehicles have a longer life and are replaced as needed.

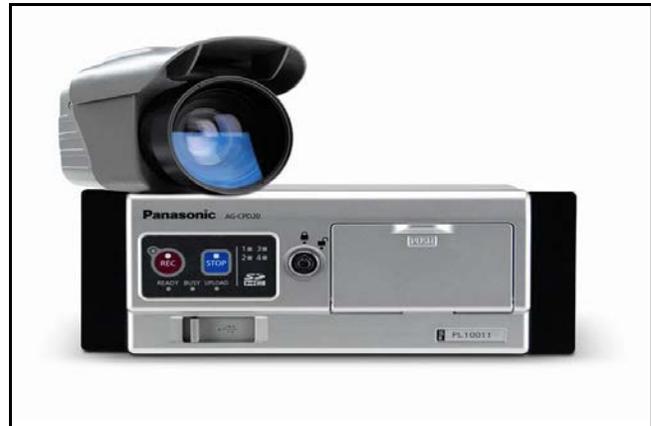


Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Imp. Sales Tax	\$88,000	\$75,000	\$88,000	\$77,000	\$90,000	\$418,000
TOTAL	\$88,000	\$75,000	\$88,000	\$77,000	\$90,000	\$418,000

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	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$80,000	\$0	\$0	\$0	\$80,000
						\$0
TOTAL	\$0	\$80,000	\$0	\$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-five 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.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$50,000	\$0	\$0	\$0	\$0	\$50,000
						\$0
TOTAL	\$50,000	\$0	\$0	\$0	\$0	\$50,000

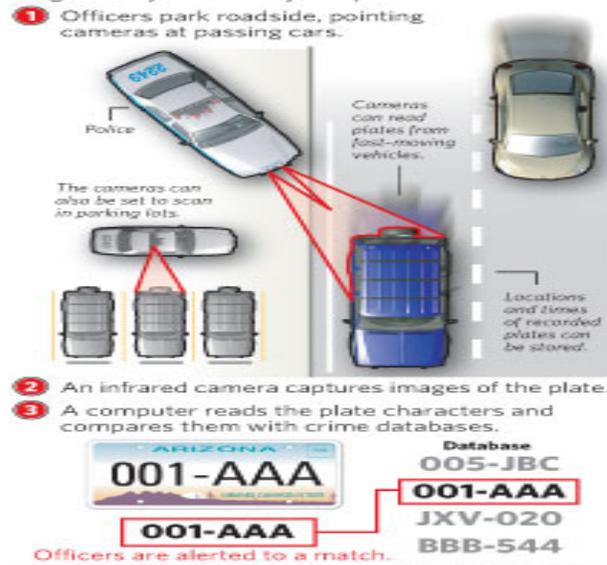
Project: AVLPR System	Fund: Capital Improvement Sales Tax
Department: Public Safety	Program: Police Capital Improvement

Description
<p>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.</p>

Justification
<p>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 vehicles 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.</p>

How license-plate scanning works

License-plate recognition cameras are attached magnetically to the body of a patrol vehicle.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$50,000	\$0	\$0	\$50,000
						\$0
TOTAL	\$0	\$0	\$50,000	\$0	\$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 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$26,400	\$0	\$0	\$0	\$0	\$26,400
						\$0
						\$0
TOTAL	\$26,400	\$0	\$0	\$0	\$0	\$26,400

Project: Fire Department Staff Vehicle	Capital Improvement Sales Tax
Department: Public Safety	Program: Fire Capital Improvement

Description
A passenger vehicle driven by the Assistant Fire Chief and used for routine administrative duties, training and public education functions as well as emergency response and command functions.



Justification
This vehicle is replaced on an as needed basis. The current Assistant Chief vehicle is a 2010 and will have over 100,000 miles at the time of replacement.

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Imp. Sales tax	\$0	\$0	\$0	\$0	\$31,000	\$31,000
						\$0
TOTAL	\$0	\$0	\$0	\$0	\$31,000	\$31,000

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 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Imp. Sales Tax	\$0	\$0	\$505,000	\$0	\$0	\$505,000
						\$0
TOTAL	\$0	\$0	\$505,000	\$0	\$0	\$505,000

Project:	Ambulance		Capital Improvement Sales Tax
Department:	Public Safety	Program	Fire Capital Improvement

Description
<p>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.</p>

Justification
<p>At replacement the current ambulance will be 7 years old and have approximately 110,000 miles. It will be at the end of its expected service life as a front line unit 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.</p>



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$220,000	\$0	\$0	\$0	\$220,000
						\$0
TOTAL	\$0	\$220,000	\$0	\$0	\$0	\$220,000

Project: Command Vehicle	Capital Improvement Sales Tax
Department: Public Safety	Program: Fire Capital Improvement

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 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Imp. Sales tax	\$0	\$0	\$0	\$46,500	\$0	\$46,500
						\$0
TOTAL	\$0	\$0	\$0	\$46,500	\$0	\$46,500

Project: Trucks For Parks	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks and Recreation Capital Improvement

Description
<p>These 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 smaller engine, four wheel drive that is additionally used for snow removal.</p>



Justification
<p>The trucks being replaced in FY15, FY16, FY17, FY18 and FY19 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.</p>

Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr. Sales Tax	\$26,523	\$27,319	\$28,139	\$29,139	\$30,000	\$141,120
						\$0
TOTAL	\$26,523	\$27,319	\$28,139	\$29,139	\$30,000	\$141,120

Project: Replacement Vehicle	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
Replacement of the Director's pickup truck, P-1.



Justification
The Director's pickup truck will be 10 years old in 2019 and beyond it's useful life. This budget item would allow for a replacement vehicle to be purchased.

Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$35,000	\$35,000
TOTAL	\$0	\$0	\$0	\$0	\$35,000	\$35,000

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	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$40,000	\$0	\$0	\$0	\$0	\$40,000
TOTAL	\$40,000	\$0	\$0	\$0	\$0	\$40,000

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	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr. Sales Tax	\$0	\$30,000	\$0	\$0	\$0	\$30,000
TOTAL	\$0	\$30,000	\$0	\$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 which 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 and jobs for which a boom lift is needed, including to replace lights at the Aquatic Center and ballfields, retrieve 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.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$33,000	\$0	\$0	\$0	\$0	\$33,000
						\$0
TOTAL	\$33,000	\$0	\$0	\$0	\$0	\$33,000

Project: Carpeting and Synthetic Flooring	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
Replacement of commercial grade carpeting in the meeting rooms of the Recreation Complex and the rubber flooring in the Fitness Center with a floating floor (Ultra Tile) which requires no glue. The project in FY19 would replace the carpeting in the Fitness Center in all areas except under the weights (approximately 5,800 sq. ft.), as well as the flooring in the fitness studio and Scout rooms. Carpeting would be replaced with carpet under the circuits, treadmills, etc, and the cushioned synthetic flooring would be in the areas under the weights.



Justification
Useful life of carpeting in a public setting is 8-9 years. The meeting room carpeting receives heavy traffic, activity use and sustains drink spillage on a regular basis. We have had issues with the rubber flooring since installation, in particular glue seeping up through the cracks. The carpeting in the fitness center will be 12 years old in 2019 and beyond its useful life. Carpeted areas include under the circuits, treadmills, etc-in all areas except under the weights.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$40,000	\$0	\$0	\$0	\$50,160	\$90,160
						\$0
TOTAL	\$40,000	\$0	\$0	\$0	\$50,160	\$90,160

Project: Replacement of Hot Water Heaters	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
Replacement of both boilers for hot water heater and install new storage tanks at Recreation Complex.



Justification
This item will allow for the replacement of the hot water heaters and storage tanks at the Recreation Complex. These are the original units installed in 1994 and will be 25 years old in 2019. These units service a majority of entire complex including providing the hot water for restrooms, showers and the concession stand. There is an anticipated savings for gas expenditures by installing a higher efficiency boiler.

Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$38,000	\$38,000
TOTAL	\$0	\$0	\$0	\$0	\$38,000	\$38,000

Project: Replacement of Chairs & Tables	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
Replacement of 310 chairs and 10 tables at the Recreation Complex.



Justification
This item will allow for the replacement of 310 chairs and 10 tables of the 50 tables at the Recreation Complex that are used primarily in the meeting rooms and ice arena for rentals and programs. They will be 12 years old in 2019 and in need of replacement. Government pricing may apply to reduce the expense



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$49,400	\$49,400
TOTAL	\$0	\$0	\$0	\$0	\$49,400	\$49,400

Project: Aquatic Center Fencing	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>Replacing Chain Link fencing that encloses the Aquatic Center with ornamental fencing. 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.</p>



Justification
<p>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.</p>



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$51,700	\$0	\$0	\$0	\$0	\$51,700
						\$0
TOTAL	\$51,700	\$0	\$0	\$0	\$0	\$51,700

Project: Aquatic Center Maintenance	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
In FY15, removal and replacement of the concrete coping and caulk around the competitive pool, removal and installation of the pvc grates and diamond brite replacement at the pool are all recommended projects. Diamond Brite is a cement based flooring material with bitz of quartz that gives the water a bluish glow. It protects the infrastructure of the pool and is comfortable to walk on. In FY18, the Leisure Pool Wall will need to be rebuilt. Decorative tiles and Diamond Brite will also need to be reinstalled/ reapplied.



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. In addition, every year there are issues with decorative tiles coming loose from the Leisure Pool Wall, and it has been suggested that the problem is related to the shifting substructure through freeze/thaw periods. The repair will make the wall to floor connection seamless.



Project Costs and Funding Source

Funding Source	F15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr. Sales Tax	\$165,000	\$0	\$0	\$70,000	\$0	\$235,000
						\$0
TOTAL	\$165,000	\$0	\$0	\$70,000	\$0	\$235,000

Project: Replacement of Aquatic Center Play Features	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>The Replacement of Aquatic Center Play Features includes three separate larger projects. The first, in FY15, begins with the replacement of swizzle sticks and palm tree in the spray park playground and the mushroom in the leisure pool. The second project includes the replacement of the closed flume slide in the leisure pool area in FY17. Finally, the third project, includes the restoration of the slide tower in FY19.</p>



Justification
<p>The mushroom feature will be 21 years old in 2015. It is of limited play value and is beginning to look rough, with chunks missing near its base. 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. In FY17, the pool slide will be 23 years old. It has been leaking substantially for years and is beyond its useful life, although gasket replacement and paint has helped it aesthetically. The slide tower at the Aquatic Center is the original at construction in 1995. It will be 24 years old in FY19 and is in need of substantial restoration (galvanized and painted).</p>



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$90,000	\$0	\$120,000	\$0	\$30,000	\$240,000
						\$0
TOTAL	\$90,000	\$0	\$120,000	\$0	\$30,000	\$240,000

Project: Pool Lights	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
Replacement of the overhead lights around the pool deck at the Aquatic Center with a green option (possibly LED).



Justification
The lights are original at construction in 1995. At the 2019 mark, they will be 24 years old. A structural engineer report is recommended to ensure that they're not rusting from the inside out and still maintain their structural integrity. Upon replacement, wiring and hardware will be run for "green" lights, instant on/off, as it currently takes 20 minutes for the lights to come back on if they go off due to a power surge or operator error. An energy savings is anticipated.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$100,000	\$100,000
						\$0
TOTAL	\$0	\$0	\$0	\$0	\$100,000	\$100,000

Project: Ice Arena Maintenance/Equipment	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
Ice Arena Maintenance/Equipment includes three separate proposed purchases. FY16 includes the purchase of Dessicant Dehumidifier. The dessicant dehumidifier removes moisture from the air inside the ice arena. It will be twenty-one years old in 2016. FY17 includes the purchase of Chiller Tube Bundles. 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. FY18 includes the purchase of an Ice Rink Cooling Tower, which is a large piece of equipment used for the transfer and disbursement of waste heat from teh chiller in the process of making ice.



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. This issue should be resolved with the installation of a dessicant dehumidifier. Chiller tubes wear thin and rupture over time, causing an immediate acidic condition that necessitates rebuilding the compressors and cleaning/replacing all affected refrigerant piping. Finally, the cooling tower is essential in the efficient making of ice. Leaking pipes inside the cooling tower result in the loss of expensive refrigerant.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$68,000	\$80,000	\$78,000	\$0	\$226,000
						\$0
TOTAL	\$0	\$68,000	\$80,000	\$78,000	\$0	\$226,000

Project Rink Renovations	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>This project would involve demolition of the existing concrete rink pad, excavation of frozen soil below the rink surface, bringing in new soil/fill, 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. Core drillings will be conducted in FY16 while the Ice Arena is temporarily shut down. These drillings will provide a better estimate of the extent of frozen soil that needs to be excavated and eventual cost for that portion of the project.</p>



Justification
<p>The extreme heaving creates high spots in the concrete pad making it very difficult to maintain a consistent sheet of ice (which is what we are selling.) Areas of the ice are too thin, which makes it possible for skaters to cut through to the concrete creating a potential liability. In order to maintain a safe ice thickness over the high spots, other areas of the ice surface are far too thick. This results in the compressors working harder to keep the ice and higher electric costs. The heaving also affects the dasher frames, leading to gaps in the boards and the glass-posts being out of alignment. It also stresses the refrigeration lines inside the concrete pad.</p>



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$38,000	\$0	\$600,000	\$0	\$638,000
Muni Park Grant	\$0	\$0	\$0	\$350,000	\$0	\$350,000
TOTAL	\$0	\$38,000	\$0	\$950,000	\$0	\$988,000

Project: Circuit & Cardio Equipment	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks and Recreation Capital Improvement

Description
FY15 includes funding for the replacement of Cardio Equipment at the Fitness Center. The cardio equipment was purchased in prior years through a 3-year lease purchase agreement. FY18 is the next 3-year replacement cycle for the cardio equipment. Circuit equipment, budgeted in FY17 include a thirteen station weight training circuit for the 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
Cardio equipment such as bikes, ellipticals, and tread mills are generally replaced every 3 years and that has been the City's practice since opening its own Fitness Center. Because these pieces of equipment are replaced more rapidly than the circuit equipment, they are budgeted separately. Circuit equipment has a useful life expectancy of 7-10 years. In 2017, at 10 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, making repairs difficult at best.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$150,000	\$0	\$70,000	\$160,000	\$0	\$380,000
TOTAL	\$150,000	\$0	\$70,000	\$160,000	\$0	\$380,000

Project: Rec Complex Life/Safety Equipment	Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>FY19 includes two pieces of equipment considered as Life/Safety Equipment. The Fire Protection system, budgeted at \$40,000, will need to be replaced with heat sensors, and electronic monitoring panel, and all detectors. The second item for FY19 is a Generator. The purpose of the generator would be to operate the Recreation Complex as an emergency shelter and morgue in the event of a major natural disaster.</p>



Justification
<p>The current fire protection system has corroding sprinkler heads in the pool filter room (causing the alarm to go off) as well as smoke detectors that trip the alarm in the ice rink as it gets a bit foggy from the ice surface when external temperatures rise. Further, the Ice Arena at the Recreation Complex has been designated in emergency management planning 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.</p>



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Imp. Sales tax	\$0	\$0	\$0	\$0	\$390,000	\$390,000
						\$0
TOTAL	\$0	\$0	\$0	\$0	\$390,000	\$390,000

Project: Action Park Redesign	Fund: Capital Improvement Sales Tax
Department: Parks & Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>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 that will be determined by the Forty Acres master planning process.</p>



Justification
<p>The Action Park was developed approximately 10 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 and user group redevelopment ideas would be requested during the master planning process.</p>



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$50,000	\$0	\$0	\$0	\$50,000
TOTAL	\$0	\$50,000	\$0	\$0	\$0	\$50,000

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, Blackburn Park, and Larson Park require replacement surfaces. Memorial Park will need to be gut rehabbed in 2016. An upgrade to a post tension concrete system, which comes with a 25-year guarantee against substantial cracking is proposed. The sand-filled synthetic grass surfaces at Blackburn Park and Larson Park need to be replaced in FY16 and FY18 respectively.



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 for the Memorial Park Tennis Courts, following a complete overlay in 2003. In 2015, we'll be at the end of the 20-year useful life of asphalt and will have met the recommended maximum number of overlays. Replacement of all eight courts in Memorial Park is only a viable project with financial partnerships with Webster Groves School District and Webster University (major users of the facility) and award of a Municipal Park Grant.



Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$140,000	\$0	\$80,000	\$0	\$220,000
Muni Park Grant	\$0	\$270,000	\$0	\$0	\$0	\$270,000
Nerinx Hall	\$0	\$20,000	\$0	\$0	\$0	\$20,000
WG School District	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Webster University	\$0	\$60,000	\$0	\$0	\$0	\$60,000
TOTAL	\$0	\$550,000	\$0	\$80,000	\$0	\$630,000

Project: Memorial Park Restoration	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks and Rec Capital Improvement

Description
Memorial Park Restoration include Lions Fields Renovations, Parking Lot Lighting, and Replacement of the Asphalt Parking Lot. Memorial soccer field renovations include removing the existing sod on the athletic fields for proper drainage, performing a number of lawn maintenance items, and replacing the sod with an athletic field mix of turf type fescue. Parking Lot Lights along Ambrose Way and into the Recreation Complex parking lot are recommended to be replaced in FY19. Finally, a recommendation to replace the asphalt parking lot is also in place for FY19. This includes reconstruction of driving lanes, crack sealant be applied to the parking lanes, and seal coating of entire surface.



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 compromising the field grade which in turns prevents it from draining properly. In addition, the lights are original at construction in 1995 and are not energy-efficient. It currently takes 20 minutes for the lights to come back on if they go off due to a power surge or operator error. Finally, The parking lot will require a major renovation in FY19, when it will be 25 years old. It has undergone many exercises of patching and sealing every 3-5 years.

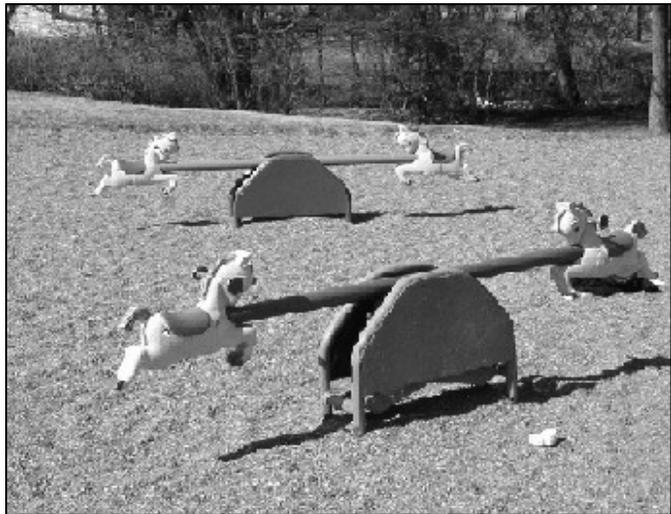


Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$120,000	\$0	\$250,000	\$370,000
TOTAL	\$0	\$0	\$120,000	\$0	\$250,000	\$370,000

Project: Lockwood Park Phase 2	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>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.</p>



Justification
<p>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.</p>

Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Park Improvement Tax	\$0	\$0	\$261,000	\$0	\$0	\$261,000
TOTAL	\$0	\$0	\$286,000	\$0	\$0	\$286,000

Project: Southwest Park Improvements	Fund: Capital Improvement Sales Tax
Department: Parks and Recreation	Program: Parks & Recreation Capital Improvement

Description
<p>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. 2015 efforts include improving the entry way and providing a trail system with interpretative educational/signage and environmental buffers, and a family shelter will be added adjacent to the playground. We will also be addressing some parking issues in addition to the new parking now available on Rock Hill Rd. In 2019 the athletic fields will be renovated with new backstops, dugouts, grading, sod, irrigation and fencing and additional parking will be reevaluated.</p>



Justification
<p>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 Committee, Webster Groves citizens and Parks Department staff. Municipal Parks Grants will be solicited with a partial match from Park Improvement Sales Tax funds.</p>

Project Costs and Funding Source

Funding Source	FY15	FY16	FY17	FY18	FY19	TOTAL
Capital Impr Sales Tax	\$60,270	\$0	\$0	\$0	\$45,000	\$105,270
Municipal Park Grant	\$472,500	\$0	\$0	\$0	\$472,500	\$945,000
TOTAL	\$532,770	\$0	\$0	\$0	\$517,500	\$1,050,270

Project: Barbre Park	Fund: Park Improvement Sales Tax Fund
Department: Parks and Recreation	Program: Park Improvement Fund

Description
Renovations to Barbre Park will showcase distinct models of various plant habitats. A perimeter trail with interpretive signage will lead and inform the user through the area. A stone wall with name of Barbre Park, similar to Memorial Park, Larson Park and Blackburn Park will define the space.



Justification
Improvements to this park would add an interactive space with a more user friendly environment. Its proximity to the proposed Great Rivers Greenway will expand its use. this park is on a major throughfare in the city and should be enhanced.

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Park Improvement Fund	\$1,600	\$50,000	\$0	\$0	\$0	\$51,600
Planning Grant	\$8,000	\$0	\$0	\$0	\$0	\$8,000
TOTAL	\$9,600	\$50,000	\$0	\$0	\$0	\$59,600

Project: Pickup & Utility Trucks - Fleet	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
<p>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 pre-wet systems and are actively used in snow removal operations on dead-end streets and parking lots.</p>



Justification
<p>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.</p>

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$42,000	\$112,300	\$154,300
						\$0
TOTAL	\$0	\$0	\$0	\$42,000	\$112,300	\$154,300

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 two vehicles budgeted for replacement in FY15. The Public Works Department is replacing a 2005 Ford Escape that is experiencing transmission issues. The City Manager's 2009 Chevrolet Impala will be handed down to the Building Department whose 2003 Ford Taurus will be utilized as the garage division's loaner vehicle. The garage division's 2001 Ford Taurus current loaner vehicle will be sent for auction.

Justification
Except for the City Manager's vehicle, the vehicles scheduled for replacement in the coming fiscal year and 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.

**Typical Passenger Vehicle
2003 Ford Taurus**



2001 Ford Taurus



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$51,360	\$49,500	\$0	\$46,000	\$48,000	\$194,860
						\$0
						\$0
TOTAL	\$51,360	\$49,500	\$0	\$46,000	\$48,000	\$194,860

Project: Dump Truck	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
<p>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 2015, the budgeted amount is for the replacement of a single axle dump truck including a tarp, snowplow, stainless steel V-Box spreader, brine pre-wet system and ground speed control equipment.</p>

**S-128 Single Axle Dump -Trade-in
2003 Freightliner**



Justification
<p>The scheduled replacement is based on age, mileage, and general condition of the vehicle that typically exhibits increased mechanical repairs. The hydraulic system is typically at the end of its useful service life. The Department desires to replace one (1) 6 cubic yard capacity single axle dump truck scheduled for replacement in FY 15.</p>

Proposed



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$125,200	\$131,460	\$138,030	\$0	\$142,170	\$536,860
						\$0
TOTAL	\$125,200	\$131,460	\$138,030	\$0	\$142,170	\$536,860

Project: Tractor/Loader/Backhoe	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
<p>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.</p>

1996 New Holland



Justification
<p>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.</p>

Proposed Tractor Loader



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$118,000	\$0	\$0	\$0	\$168,000	\$286,000
						\$0
TOTAL	\$118,000	\$0	\$0	\$0	\$168,000	\$286,000

Project: Pothole Patching Truck	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
The Street Division's 2006 Pro-Patch Pothole Patch Truck keeps asphalt hot that is used in permanently repaired potholes and utility cuts throughout the City limits. The ability to keep the batch of asphalt at the correct temperature range is crucial for proper asphalt pavement repairs.



Justification
The equipment will have thirteen years of use at the time of replacement and have expended its anticipated useful life.

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$150,000	\$150,000
						\$0
TOTAL	\$0	\$0	\$0	\$0	\$150,000	\$150,000

Project: Crack Sealing Pot	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
Replacement of the 2002 Crafcro 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 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$50,420	\$0	\$0	\$0	\$0	\$50,420
						\$0
TOTAL	\$50,420	\$0	\$0	\$0	\$0	\$50,420

Project: 18" Brush Chipper	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
Replacement of the 2009 Altec model brush chipper that is used to grind up tree debris within the City.



Justification
Over the last 3 years, the Department of Public Works removed an average of 142 trees and trimmed 74 additional trees annually. The tree debris that is 18" in diameter and under that results from these efforts are run through the chipper. Such heavy usage taxes the overall life of the equipment. Although still operational, the equipment is nearing its estimated useful service life of 8 - 10 years.

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$51,000	\$0	\$51,000
						\$0
TOTAL	\$0	\$0	\$0	\$51,000	\$0	\$51,000

Project: Motorized Centerline Striper	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
Replacement of the 1991 model motorized centerline striper that is used to paint yellow centerlines and white lane lines on concrete streets within the City.



Justification
Twice per year, the Department of Public Works repaints faded centerlines and lane lines with a motorized striper for traffic safety purposes. The current centerline striper, although still operational, has far outlived its normal useful service life of 10 to 12 years.



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$50,000	\$50,000
						\$0
TOTAL	\$0	\$0	\$0	\$0	\$50,000	\$50,000

Project: One Ton Roller	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
Replacement of the 1999 Wacker model one ton roller that is used to compact the finished layer of asphalt repairs and overlays on the asphalt streets within the City.



Justification
The Department of Public Works repairs a multitude of excavations within the asphalt street network each year due to utility and plumber cuts for example. The current one ton roller, although still operational, has surpassed its normal useful service life of 10 to 12 years and will be 20 years old at the time of replacement.

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$50,000	\$50,000
						\$0
TOTAL	\$0	\$0	\$0	\$0	\$50,000	\$50,000

Project: Chiller Replacement at City Hall	Fund: Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
<p>The Chiller is a main component to the HVAC system at City Hall. The chiller cools the temperature of the air flow through the heating and cooling ducts located throughout City Hall during the cooling season.</p>



Justification
<p>The chiller has been experiencing frequent repairs to keep the system operational. Outside service professionals have inspected the unit and have recommended replacement due to its present condition. This unit was installed in 2001 and will be 17 years old at the time of replacement.</p>

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$80,000	\$0	\$80,000
						\$0
TOTAL	\$0	\$0	\$0	\$80,000	\$0	\$80,000

Project: Mill and Overlay Program	Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
<p>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 meticulously 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.</p>



Justification
<p>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.</p>



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Imp. Sales tax	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Street Improvement Tax	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
TOTAL	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Project: S. Elm Avenue Underseal	Fund: Street Improvement Tax
Department: Public Works	Program: Street Improvement

Description
S. Elm Avenue between Oak Tree Drive and Watson Road is exhibiting slab movement that is causing the asphalt surface to break up and dislodge at the joints of the underlying concrete pavement. The repair strategy for S. Elm Avenue will be to core holes at strategic locations and inject an asphalt emulsion that will harden and support the underlying slabs. Subsequent to these repairs, S. Elm Avenue will be milled and overlaid under the Mill and Overlay Program.



Justification
The Department investigated the cause for the joint failures appearing on S. Elm Avenue during the past year. Analysis showed that substantial movement of the underlying concrete slabs are causing the failure of the asphalt surface above the joints of the moving slabs. Voids under the existing concrete are allowing the movement of these slabs. The Department proposes to inject a substrate into the voids under the slabs where movement has been identified to support the slabs. The Missouri Department of Transportation utilizes this method to stabilize their roads as diverse as Interstate routes to numbered and lettered routes.



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Street Improvement Tax	\$160,000	\$0	\$0	\$0	\$0	\$160,000
						\$0
TOTAL	\$160,000	\$0	\$0	\$0	\$0	\$160,000

Project: Shady Creek Bridge	Capital Improvement Sales Tax
Department: Public Works	Program: Public Works Capital Improvement

Description
Removal and replacement of the deteriorated bridge on N. Rock Hill Road over Shady Creek. The new bridge will incorporate wider lanes, new sidewalks with barrier protection from vehicular traffic, new roadway pavement between Oak Street and Kirkham Avenue and new street lighting. This project will be 80% federally funded through a grant from the Federal On-System Bridge Replacement and Rehabilitation Program should it be approved by East West Gateway Council of Governments.



Justification
The exiting concrete culvert bridge structure is in generally deteriorated condition. The most recent inspection conducted on January 3, 2014 by MoDOT gave the bridge an overall sufficiency rating of 35.2%. Bridges rated under 50% qualify for total replacement grants under the federal Bridge Replacement Program. The findings of the inspection indicated the existing bridge railing doesn't meet current standards and the structure and deck geometry evaluation rated "basically intolerable". Beam ends and girders are cracked and leaching. Large spall with exposed rebar and delaminated areas on the south abutment were observed.



Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Imp. Sales Tax	\$19,980	\$8,000	\$168,480	\$0	\$0	\$196,460
Grant Fund	\$79,920	\$32,000	\$673,920	\$0	\$0	\$785,840
TOTAL	\$99,900	\$40,000	\$842,400	\$0	\$0	\$982,300

Project: ADA Sidewalk Improvements	Fund: Street Improvement Tax
Department: Public Works	Program: Street Improvement Bond Issue

Description
<p>During the improvements to the streets included within Proposition W, the roadway pavement and handicapped ramps at the corners were reconstructed. In accordance with ADA requirements, sidewalks adjacent to these improvements were inspected for obstructions such as differential settlement, missing sections of sidewalk or other impediments to the wheelchair bound. This project will address all non-compliant sections of sidewalk adjacent to the recent street improvements. Sidewalk installation on E. Jackson Road from Sidney to Laclede Station Road will be included in this project.</p>



Justification
<p>Current ADA requirements state that when improvements are made to the street pavement due to concrete street replacement or asphalt resurfacing, the adjacent ramps and sidewalks must be improved to remove impediments to the handicapped person.</p>

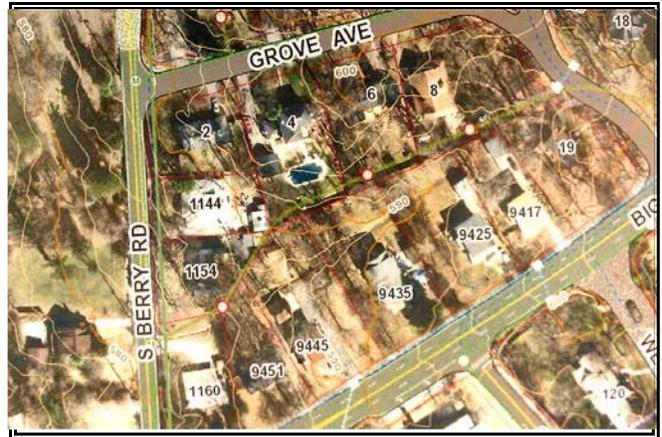


Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Street Improvement Bond Issue	\$230,000	\$0	\$0	\$0	\$0	\$230,000
						\$0
TOTAL	\$230,000	\$0	\$0	\$0	\$0	\$230,000

Project: 9445 Big Bend Stormwater Project	Fund: Storm Water Improvement Sales Tax
Department: Public Works	Program: Storm Water Improvement

Description
<p>The Department proposes to correct frequent yard flooding and erosion problems affecting properties located at 9425, 9435 and 9445 Big Bend Boulevard. The flooding problems also affect a detached garage located at 9445 Big Bend Blvd that is exhibiting foundation cracking.</p>



Justification
<p>In following the five year CIP storm water project list as determined by software that ranks all identified projects through a cost benefit analysis, the design and construction of stormwater improvements to this area will alleviate the frequent flooding and erosion problems occurring at the listed addresses.</p>

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Storm Water Sales Tax	\$115,000	\$110,000	\$100,000	\$105,000	\$110,000	\$540,000
						\$0
TOTAL	\$115,000	\$110,000	\$100,000	\$105,000	\$110,000	\$540,000

Project: Permit Tracking Software	Fund: Capital Improvement Sales Tax
Department: Planning and Development	Program: Planning Capital Improvement

Description
Maintenance and hosting for MAGNET Permitting software that will be used by Planning, Finance, Public Works, and Parks to keep track of Building permit activity, Code Enforcement, Work Orders and Business Licenses. The software system is being installed with CIP funds allocated in 2014. The maintenance and hosting includes an online 24 hour portal for support in addition to live support call hours. The maintenance also includes updates and upgrades to all software and updates to the installed database. Hosting will allow all data to be hosted off site with access from unlimited number of city employee users.

Justification
The new MAGNET system replaces PTWin which has been used since 1999. PTWin no longer had any technical support associated with it and we relied on Staff to troubleshoot, make repairs and upgrades. The software system is a crucial tool for managing the 3,000+ permits issued, and 6,500+ inspections performed annually. This maintenance and support will not require additional server space to be purchased and will allow for 24 hour support to experts who understand the software program.

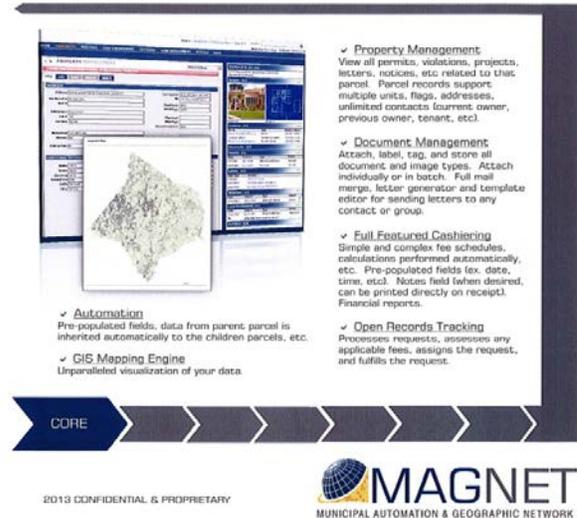


Image of the MAGNET software

Project Costs and Funding Source

Funding Source	FY 15	FY 16	FY 17	FY 18	FY 19	TOTAL
Capital Impr Sales Tax	\$12,900	\$13,600	\$14,400	\$15,253	\$16,168	\$72,321
						\$0
TOTAL	\$12,900	\$13,600	\$14,400	\$15,253	\$16,168	\$72,321



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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 Haute 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 Visional Directions FY-2015

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.

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.

Protect Community Assets

The Webster Groves City Council will make policies to preserve and protect the character and assets of Webster Groves, including Parks and Green Spaces.

Engage in Effective Communication

The Webster Groves City Council will work toward improvement in its internal (community-based) and external communication efforts.

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.

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.

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.

TOTAL RESIDENTIAL PROPERTY TAX BILL
Tax Year 2013

Description	Rate per \$100	Percent of Tax Bill
St. Louis County	\$ 0.5230	5.5%
Community College	\$ 0.2200	2.3%
Special School District	\$ 1.2400	13.1%
Webster School District	\$ 5.8576	61.8%
Metro Zoo / Museum	\$ 0.2797	3.0%
Webster Groves Library	\$ 0.2890	3.0%
City of Webster Groves	\$ 0.7760	8.2%
Miscellaneous	<u>\$ 0.2924</u>	<u>3.1%</u>
Total	\$ 9.4777	100.0%

CITY SHARE - RESIDENTIAL PROPERTY TAX BILL
Tax Year 2013

	Rate per \$100	Percent of Tax Bill
Debt Retirement	\$ 0.2600	33.5%
General Obligations	\$ 0.2390	30.8%
Street Improvements	\$ 0.1540	19.8%
Police & Fire Pension Plan	<u>\$ 0.1230</u>	<u>15.9%</u>
TOTAL	\$ 0.7760	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
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
2013	390,337,210	45,889,920	52,405,870	6,305,981	494,938,981

- (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**

December 31, 2012		
Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Ameren	4,903,513	0.989%
Owen Ridge Associates	3,317,280	0.669%
Mallinckrodt, Inc.	2,901,740	0.585%
Yorkshire Village Inc.	2,739,070	0.553%
Old Webster LLC (Novus)	2,333,630	0.471%
Schnucks Markets	1,252,770	0.253%
Old Orchard Shopping Center	1,118,880	0.226%
JHC Reliable Building LLC	1,088,000	0.219%
JHC Old Webster Square LLC	1,072,000	0.216%
Webster University	1,053,300	0.212%
	<u>21,780,183</u>	4.394%
Total Assessed Value	<u><u>495,710,506</u></u>	

December 31, 2003		
Taxpayer	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Owen Properties LLC	2,212,339	0.556%
Novus Webster LLC	1,942,553	0.488%
Yorkshire Village Inc.	1,531,246	0.385%
Reliable Life Insurance Co.	1,362,301	0.343%
Algonquin Golf Club	786,502	0.198%
Webster Groves Trust Co	707,983	0.178%
Colonial Village Co.	700,960	0.176%
Webster Groves Partners	596,001	0.150%
Gorlock Center Corp	532,927	0.134%
Willoughby Inc.	513,849	0.129%
	<u>10,886,661</u>	2.737%
Total Assessed Value	<u><u>397,702,742</u></u>	

Source: City Department of Planning & Development



WEBSTER GROVES SALES TAX RATE
As of October 1, 2013

Description	Rate	Percent of Total Tax
State of Missouri - General Fund	3.0000%	34.8%
State of Missouri - Education	1.0000%	11.6%
State of Missouri - Conservation	0.1250%	1.5%
State of Missouri - Parks & Soil Conservation	0.1000%	1.2%
St. Louis County - Transportation	1.0000%	11.6%
St. Louis County - Metro Parks / Recreation	0.1000%	1.2%
St. Louis County - Children's Services	0.2500%	2.9%
St. Louis County - Emergency Services	0.1000%	1.2%
St. Louis County - Arch Initiative	0.1875%	2.2%
St. Louis County-wide (pooled)	1.0000%	11.6%
Metrolink	0.2500%	2.9%
Webster Groves - Capital Improvements	0.5000%	5.7%
Webster Groves - Parks & Storm Water	0.5000%	5.7%
Webster Groves - Local Option	0.2500%	2.9%
Webster Groves - Fire Service	0.2500%	2.9%
TOTAL	8.6125%	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	154
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%

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	<u>11,657</u>	

Source: U. S. Census Bureau, Census 2010



Demographic and Economic Statistics 10 Year Comparison

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>Educational Attainment: Bachelor's Degree or higher</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
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%
2012	22,995	1,023,300,495	44,501	40.8	60.9%	6,641	3.4%

Source: For years 2011 and 2012, all amounts from U S Census Bureau, Census 2010 Information for previous years from Census 2000



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 overlay 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