

# WEBSTER GROVES



*Webster Groves, Missouri*

**ANNUAL BUDGET - FISCAL YEAR 2018**





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July 1, 2017

Honorable Mayor and City Council Members:

This is the Fiscal Year (FY) 2017-2018 budget as adopted. This transmittal letter is intended to provide a general summary of the overall financial condition of the City and details highlights for the upcoming year. In our budget work sessions and public hearing, we provided details on operating requests, reviewed the conditions of various funds, presented capital requests for the upcoming and future years, and reviewed the current financial climate in which we find ourselves.

State and local governments everywhere, in this region at least, continue to face the similar long-term challenges of stagnant revenues and rising costs. State and Federal jurisdictions failing to confront the effects of internet sales, plus moderate weather, minimal interest on investments, and the residue of Senate Bill 5 all dog our coffers in Webster Groves and make meeting citizen expectations challenging. Moderate weather brings lower gross receipts--good for residents' utility bills, bad for supporting our operations. Unilateral demands of the Missouri Supreme Court have forced us to hire a part-time employee and disguise police officers acting as bailiffs in sportcoats. Investment revenue remains minuscule, although we are experiencing pressures that imply rising interest rates, which may slightly improve that situation in the coming years.

There are always positives in Webster Groves though! The economy is strong and we see that in local sales and business location occupancy is in demand. County-wide sales tax revenue is healthy and shows no sign of cooling yet. Residential property is valuable here and property tax revenue will increase in the coming year, plus we experience a low rate of delinquencies. Residential construction is still "scorching" as reflected in building permit revenue and activity in our neighborhoods. Residents patronize our recreation facilities and parks at a high rate, so related revenue remains good. The recent approval of the County-wide Proposition P provides a partial year boost to the general fund and this is quite positive. Make no mistake, it is a somewhat unexpected blessing for which we are very grateful, but though I wish I could report it as a panacea here in a place unaccustomed to a new influx of this magnitude, it is mostly just welcome relief to a scenario in which we have recently been falling behind.

Webster Groves has always worked to provide balanced, well-planned budgets with an eye toward current and expected trends and conditions. The City has taken actions over the years to address rising costs and working conditions, such as adjustments to the municipal pension methods and amounts, service delivery improvements, such as joining a consortium for police and fire emergency dispatching and using technology and product selection to deliver higher quality results. This will continue and Webster Groves will remain a desirable community on a solid foundation.

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 five 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 ten years of collection data. The six 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 ten years running.

### **General Highlights**

In general, this budget supports a continuation of operations at or above the levels we have experienced in FY 2017. Expenditure line items for operational matters within our control see modest increases at most. We are anticipating inflation and economic conditions similar to the atmosphere we have been experiencing the last 2 or 3 years though there is evidence wage and benefit pressures are mounting. Capital purchases are well-planned and nothing essential has been removed or delayed due to cost.

- Total revenues are estimated at \$23,911,707 with expenditures estimated at \$24,762,698. Expenditures are budgeted to exceed revenues purposely and will draw down fund balance a bit in the Capital Improvement Program as we continue to work on projects within the plan. Capital projects which have a monetary impact to this year's budget have a benefit that extends well into the future. These projects include expenditures exceeding revenues in the Street Improvement Fund of approximately \$122,000, Capital Improvement Sales Tax Fund of about \$426,000, and Storm Water Fund of \$176,000. Please keep in mind that none of these Funds are ever spent into the negative and sometimes projects come in under budget or must be modified or postponed, and we will almost always spend less than is programmed.
- General Fund revenues are projected at \$16,983,344 with anticipated expenditures of \$17,190,725 and operating transfers of \$137,381 from other funds fill the gaps. Budgeting for the use of \$70,000 in reserves from the lease of the cell tower to Landmark in last fiscal year as well as this projected surplus of \$222,460 provides funding of \$292,460 that is reserved in fiscal year 2018 for public safety expenses and has been segregated as an independent line item.
- Capital Improvement Program FY18 expenditures are requested at \$2,932,286 and the overall Program total for the 5 years currently stands at \$14,282,749. The Proposed CIP for FY18-22 includes significant items such as replacement vehicles and equipment, building improvements, grant projects, and storm water improvements.
- Sewer Lateral Fund expenditures continue to rise as the tax funded program is at an all-time high in utilization. In 2016 the voters approved a proposition raising the cap on the levy allowed to fund the program. The utilization of the program is so intense that expansion continues and we project a deficit in the current year even though the cap was raised to \$42. Soon staff will bring to a Council work session proposed modifications to the program intended to secure its solvency.

Based on the calculation of anticipated usage for FY18, staff plans to recommend setting the rate at \$50.

### **Operating Expenditure Highlights**

Highlights of operational expenditures include the following:

- An across-the-board pay increase will be effective July 1 at 2%. Survey data in our region for proposed raises seems to be running in that vicinity. The Consumer Price Index including housing costs for 2016 was 2.3%. In addition, we have provided a bump for 3 classifications of employees including Patrol Officer, Firefighter/Paramedic, and Maintenance Worker I (Streets). It is the benefits of Proposition P that allows us to make these adjustments where we need to in the first 2 classifications. We have budgeted an additional average increase of 2% for a pay for performance increase January 1, 2018. The evaluation process is our method of moving employees through their pay range.
- There is an additional position of Prosecuting Assistant in this year's Budget, although we took the liberty of already creating and staffing this half-time position as a result of the many Missouri Supreme Court mandates. We are not allowed to use nor intermingle Court Clerks with this role anymore for the purposes of appearance. Due to there being so few administrative people in these areas already, we have not yet come up with a method for staffing this requirement without the additional hire. We also added a new patrol officer position. The additional officer may be attributed to Proposition P and can be well-utilized. The only other personnel related change is a title change of Maintenance Worker I (Streets) to Arborist.
- Health Insurance rates have become more of a burden of late. Saint Louis Area Insurance Trust (SLAIT) is the consortium of municipalities of which we are a member for the funding of liability and workers compensation coverage. SLAIT also has a health group of which many member municipalities are also a part, though we are not. We will join and our rates will be unaffected until July 1, 2018.
- The expenses associated with our 5th year participation in the Missouri LAGERS pension program are included in the budget. The base plan we have been functioning under has once again experienced a decrease in cost of 0.5% in the contribution rate for general employees, an increase in cost of 0.3% for police and a reduction of 1% for fire. Thanks to our voters, those plans have been improved with total costs to fund at approximately \$1,425,000.
- Salt use once again was fairly unremarkable this past winter. Mild winters are bad for utility tax revenue and good for salt expenditures. Appropriate funding is included in the budget to replenish salt and associated supplies to the level we started the current year.
- Voters in April approved a county-wide proposition on funding for law enforcement and public safety with anticipated revenues in the budget of \$750,000. We have proposed using some of those monies primarily to correct the placement of police officer and firefighter/paramedic salary ranges and locate current employees properly within those ranges, and to add a police officer to the force. The careful and gradual administration of these new dollars

is urged. The success of the proposition is very recent and careful contemplation of the usage of the funds is warranted, especially where recurring costs are concerned. We should also make certain revenue is coming in next year as projected. \$292,460 is not being allocated and has been segregated for future use.

- Noteworthy purchases within departmental budgets include a BusComm Liberty interview/record system software replacement for the police department (\$6,440) and mobile data terminals for the police department (\$17,000). The Fire Department is requesting security cameras for Fire House 1 (\$4,700) and both Incident Command Training (\$9,000) and Live Fire Training (\$12,000) as well as \$12,500 for a fire station replacement study. Funding support for battery back-up replacement servers (\$5,000) and an I-Pad for sign/tree inventory (\$1,000) is requested by the IT Department. An ice machine for the City Hall break room (\$2,400), fire department doors and locks to both the police department and fire department (\$12,900), a salt dome door (\$11,756), and an ABS cable for an analyzer (\$1,000) are all items requested by the Public Works Department. Needs in the areas of Parks and Recreation include patio furniture (\$4,400), a tennis court windscreen-Memorial (\$1,800), volleyball standards (\$4,975), a bench for the front of the Recreation Center (\$1,600), a commercial refrigerator (\$1,400), and several 8-foot seminar tables (\$3,000). Paver endcaps for Elm/44 (\$3,780), repair and regluing the caps at Elm/44 (\$1,200) and work on the retaining wall at Elm/44 (\$8,310) are also items requested for the upcoming fiscal year.
- The three Business Districts continue to support personnel and supplies used for landscape maintenance, snow removal and holiday decorations throughout the City. They have a combined budget total for these expenditures of \$87,381. This amount is transferred from their individual District funds into the general fund to pay for these efforts.

### **Capital Improvement Program**

The Capital Improvement Program (CIP) contains the largest and most 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 individual police vehicles, which we include for information and because in total we spend more than 25,000 each year. The CIP is a “plan” and modifications are sometimes necessary to react to equipment or building needs or failures, but it is generally reliable.

There are many worthwhile expenditures scheduled for FY2018. Funding is provided for a radio communications enhancement for portables that will allow police officers to more effectively and safely communicate with Dispatch. An upgrade of the Barnickel Park playground piece to coincide with the Great Rivers Greenway (GRG) renovation of the park and trail is another program request. Replacement of two thermal imaging cameras, an automatic defibrillator, and two multi-gas detectors are some of the Fire Department’s budget requests. Firewall server replacement, Microsoft Office license upgrades, and desktop computer replacements are Information Technology requests. New cardio equipment for the Fitness Center, replacement of tables and chairs in the meeting rooms, new flooring in the breezeway and a major flush and repair of the fire suppression system at the Ice Arena are all Parks and Recreation requests.

Funding support is being provided to the Public Works Department for a number of projects that will be taking place during the 2018 fiscal year. The underlying concrete joints on South Elm Avenue were successfully stabilized this year and now a mill and overlay of the asphalt surface is required to finish the job. To address issues with stormwater problems that are negatively impacting property values, City staff outlined projects for fiscal year 2018 that include the design of a replacement culvert on Edgar Road at Chestnut Hill Lane, the construction of inlets and reinforced concrete pipe to alleviate front yard and garage flooding at 9445 Big Bend Blvd, and the design and construction of a stormwater filtration system for the Service Center to meet the Department of Natural Resources and Metropolitan St. Louis Sewer District requirements. The City is in receipt of a Transportation Alternative Program Grant for a Central Avenue Sidewalk project. The project will provide a new sidewalk on Central Avenue and S. Gore Avenue that will connect the existing sidewalks on S. Rock Hill Road and W. Glendale Road. This federal grant will supply approximately 65% of the project cost.

An item that was new to the fiscal year 2017 capital budget and recurs in the fiscal year 2018 budget includes repairs to the parking garage in the Old Webster Business District. After a structural review of the parking garage, the addition of supplementary beams and columns is recommended. Therefore, the repairs scheduled for 2017 in addition to these newer ones will be completed in fiscal year 2018 to coordinate these efforts. This project is an item of necessity as it is experiencing failure of the structural upper deckbeams "double tees". Expansion joints, perimeter cove joints and the deck pavement are in need of repair. The west entrance expansion joint will also be replaced, as well as full depth deck repairs that include removal of delaminated concrete decking to full slab thickness, removing rust from reinforcement and installation of supplementary dowels and welded wire mesh.

The mill and overlay program will continue as the City continues to remove and replace underlying asphalt and address the street resurfacing needs. Failure to repave the brittle surface will ultimately result in alligator cracking, potholes, and sub-base failure requiring total reconstruction to correct the defect. Finally, some more routine items which appear in the CIP with regularity and are indeed needed for the upcoming year are three police cars (including one unmarked car), two fleet maintenance vehicles, a public works pick-up truck and a parks division (light duty) truck.

Other future items in or new to the CIP worth noting include a storage area network (SAN) in fiscal year 2019. This is a key component to the City server architecture, hosting thirty-five servers including payroll, email, databases, and file storage. The new SAN, will increase the amount of available storage, which at that point, will have reached capacity with existing equipment. The purchase of body cameras for the Police Department in fiscal year 2019 is another item worth note. The camera is expected to become standard wear either through legislation or to meet community expectations for providing transparency. Self Contained Breathing Apparatus (SCBA) for Fire Department personnel, is an item budgeted in FY2020. The new SCBA will replace existing equipment that was placed in service in 2010.

In addition to the Aquatic Center play features noted for replacement in FY2019, upgrades and repairs are also budgeted in subsequent years. The slide tower will be restored in FY2019 and in FY2020 a number of the original spray ground features will be replaced, including the lemon drops, whale, snake, pelican and three sprayers. Facility improvements to the Recreation Complex, including the replacement of four HVAC

rooftop units that service the Fitness Center and Gymnasium and a large unit that services the meeting rooms and rink offices, are in the fourth year of the five-year CIP.

The East Lockwood Mill and Overlay project in FY2019, is one of several projects Public Works is undertaking to implement The Americans with Disabilities Act (ADA) federal requirements. This project will run from Elm Avenue to Big Bend Boulevard and includes the removal and replacement of the non-conforming ADA ramps at the intersections and land, crosswalk and stop bar striping. Finally, some large equipment items necessary for appropriate infrastructure improvements and maintenance include a front-end loader to be purchased in FY2019 and a tractor/loader/backhoe to be purchased in FY2021.

**Supplemental Information**

**Major Funds**

Below are the major funds of the City with the planned expenditures for FY18 and an estimated reserve at year-end:

	<b>Estimated FY18 Expenditures</b>	<b>Estimated Year- End Reserve</b>
General Fund	\$17,190,725	\$11,794,561
Street Improvement Fund	\$ 910,457	\$ 1,296,749
Capital Improvement Sales Tax Fund	\$ 2,064,029	\$ 145,851
General Obligation Debt Svc Fund	\$ 1,184,350	\$ 2,000,412

**Department Expenditure Comparison**

Below is a comparison of FY18 General Fund budgets for each department as compared to FY17.

	<b>FY17 (Budget)</b>	<b>FY 17 (Estimated)</b>	<b>FY 18 (Budget)</b>
General Government	\$ 2,431,677	\$ 2,400,272	\$ 2,817,071
Police	\$ 4,533,501	\$ 4,439,735	\$ 4,830,380
Fire	\$ 3,996,063	\$ 3,932,525	\$ 4,192,553
Public Works	\$ 1,942,200	\$ 1,904,790	\$ 1,969,792
Parks & Recreation	\$ 2,673,806	\$ 2,547,488	\$ 2,685,730
Planning & Develop.	\$ 663,864	\$ 657,115	\$ 695,199
<b>Total Expenditures</b>	<b>\$16,241,111</b>	<b>\$15,881,925</b>	<b>\$17,190,725</b>

**Debt Service and Retirement**

Outlined below are the FY18 payments and year of retirement of each type of debt currently owed by the City. The Street Improvement Bonds are paid through a designated general obligation property tax levy, and the TIF notes are paid through taxes received directly from the TIF District.

	<b>FY 18 Payment</b>	<b>Year of Debt Retirement</b>
Street Improvement General Obligation Bonds	\$ 1,182,500	2025
Shoppes at Old Webster Tax Increment Financing	\$ <u>335,281</u>	2021
<b>TOTAL</b>	<b>\$ 1,577,781</b>	

### **Outlook**

For a long time now, the financial stability of this organization has been based on knowing who we are and proceeding thoughtfully. There always exists external pressures that, when coupled with the historic nature and boundaries of this community, make fiscal progress challenging. It takes an organization-wide commitment to a program of moving forward gradually, with thoughtful planning and review, and efficient execution to maintain our vibrancy.

None of our funds are particularly stressed at this time. The operational General Fund remains the trickiest, but we are fortunate to have received a welcome bump with the approval of Proposition P. This will help tremendously with law enforcement and public safety matters. Still we will need to be conscientious and stretch to make the most of that and other good fortunes of the time. Sales tax revenue is decent, regardless of actions of the Legislature, and we are issuing building permits at a rate rarely seen. We have a few empty storefronts, but several have been laid claim to and are just slow to get started. As usual, capital planning is a strength long reliable and we are situated such that we are always able to adjust to an unexpected need.

Our level of reserves allows City Council contemplation of giving back to the community through projects and/or acquisition and I encourage those discussions without reservation. Overall, we are in a solid position and with our level of reserves, it is more than appropriate that we consider turning some of that money into amenities.

### **Acknowledgments**

Thanks go to all the fine staff members who contribute to this endeavor. Their commitment to bringing attention to the needs of the community and determining the most effective ways to respond is evident. Special thanks go to the department directors and to Finance Manager Eileen Meyer and her staff for their leadership in crafting this comprehensive, professional presentation. We express our gratitude to the City Council for their steady leadership and for the attention and consideration they always give our ideas and recommendations.

Respectfully submitted,



Steven J. Wylie,  
City Manager



Joan Jadali,  
Assistant City Manager





***Principal Officials***

***Mayor***

Gerry Welch

***City Council***

Matt Armstrong

Sebastian (Bud) Bellomo

Ken Burns

Toni Hunt

Frank Janoski

Greg Mueller

***City Administration***

Steven J. Wylie, City Manager

Joan Jadali, Asst. City Mgr/Director of Finance

Dale E. Curtis, Police Chief

Michael J. Capriglione, Fire Chief

Paul E. Verheyen, Director of Public Works

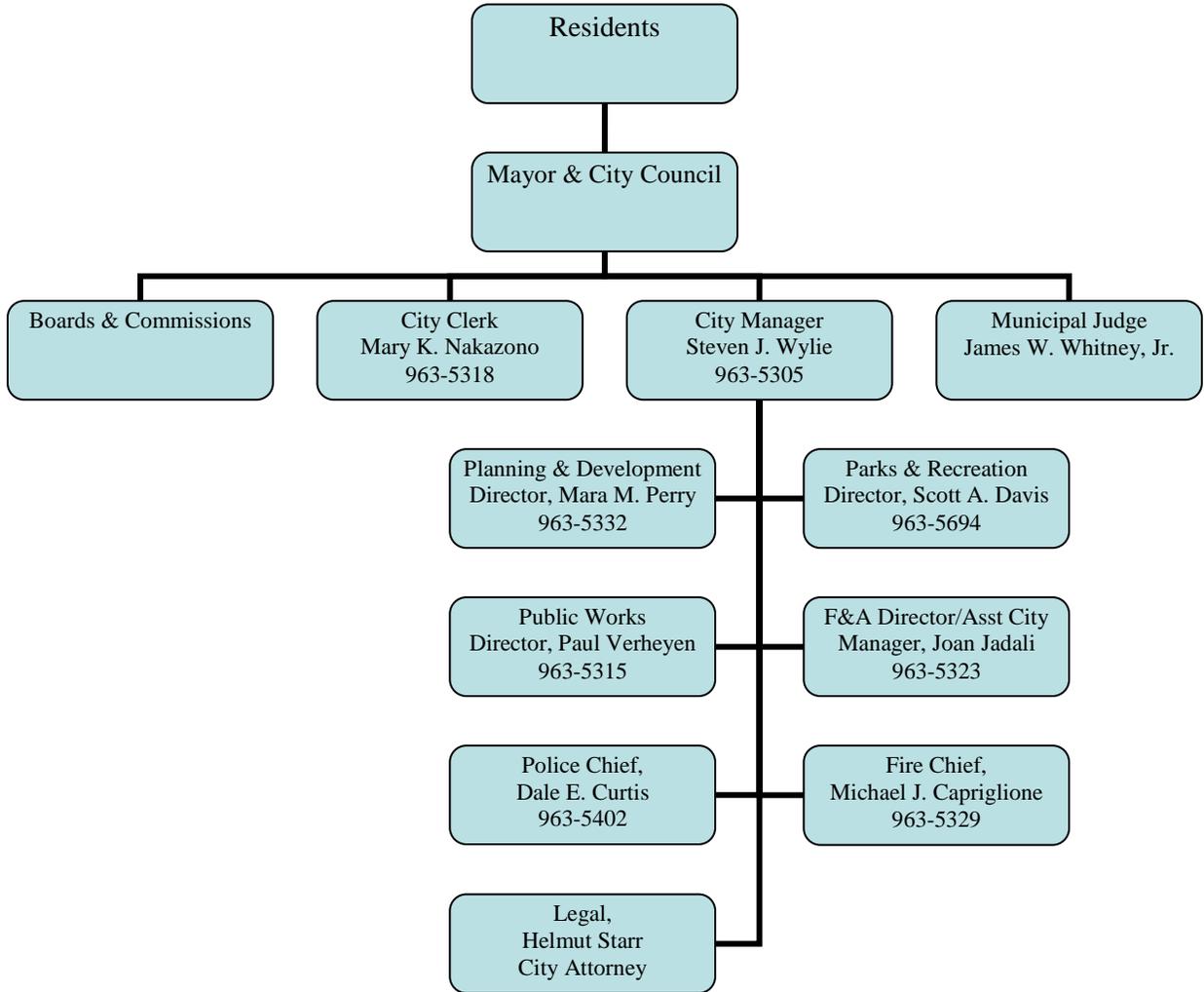
Mara M. Perry, Director of Planning & Development

Scott A. Davis, Director of Parks & Recreation

Helmut Starr, City Attorney

Mary K. Nakazono, City Clerk

Organizational Chart





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**CITY OF WEBSTER GROVES  
MISSION STATEMENT**

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*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, 2016. This is the City's ninth 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 30<sup>th</sup> 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**

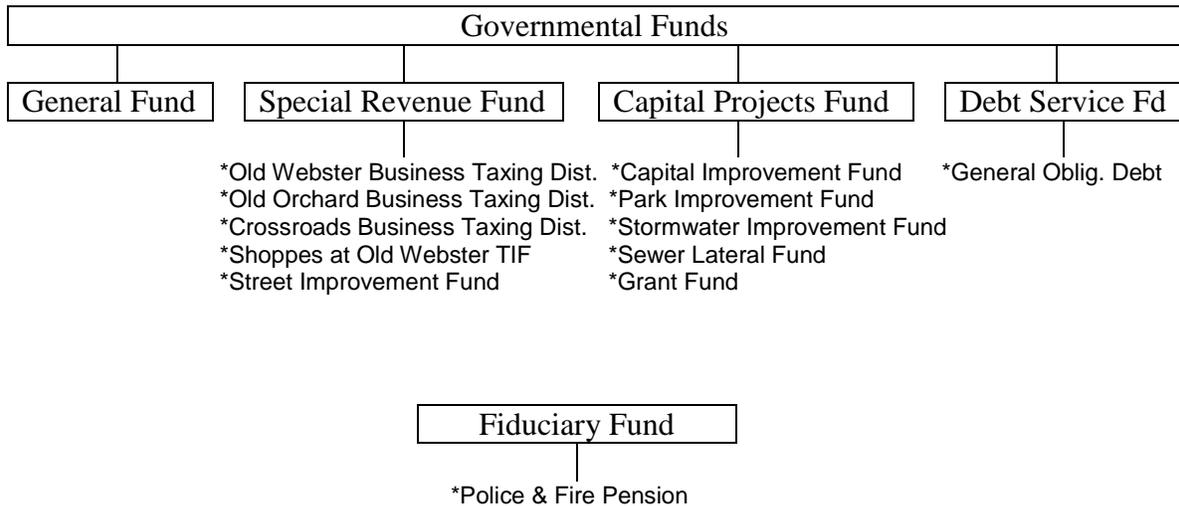
The proposed budget and any revised budget must conform to the statutory requirement that the total proposed expenditures from any fund shall not exceed the estimated revenues to be received, including debt issuances, transfers from other funds, and advances from other funds plus any unencumbered balance 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 2018**

<b>DATE</b>	<b>ACTION</b>	<b>RESPONSIBLE PERSON(S)</b>
February 1	Conduct Budget Kick-off Meeting and distribute Budget Instruction Packet	City Manager
February 1	Provide department access to FY 18 Budget System	Finance Department
February 21	Submit Departmental Capital Requests	Department Managers
March 6	Submit Departmental Budget requests	Department Managers
March 7 – 17	Review and summarize submitted information	Finance Director & Staff
March 20 – 28	Conduct Departmental budget review sessions	City Manager Finance Director Department Managers
March 29 – April 7	Finalize Budget	City Manager Finance Director Department Managers
April 10 – 14	Prepare Budget for printing	Finance Department
April 24	Deliver Draft Budget to City Council	City Manager
May 9	Conduct Budget work session with City Council	City Council City Manager Finance Director Department Managers
May 16	Set Date for Public Hearing on Proposed Budget	City Council
May 19	Publish Public Hearing Notices	City Clerk
June 6	Conduct Public Hearing on Proposed Budget, and first and second reading of Salary Ordinances	City Council City Manager
June 20	Adopt Budget, and final reading and adoption of Salary Ordinances	City Council City Manager
June 21 – 28	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 2017/2018 is as follows:

#### Computation of Legal Debt Margin

Net Assessed Value		<u>526,703,267</u>
Debt limit – 10% of assessed value		52,670,327
Amount of debt applicable to debt limit:		
Total bonded debt	8,070,000	
Less assets in Debt Service Fund	<u>1,838,770</u>	
Total Amount of Debt Applicable to Debt Limit		<u>6,231,230</u>
Legal Debt Margin		<u>46,439,097</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, 2017 are as follows:

<b><u>For The Years Ended June 30</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Total</u></b>
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. TIF Notes Payable and TIF Refunding and Improvement Revenue Bonds**

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

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

#### **For The Year Ended June 30, 2017**

	<b>Balance</b>		<b>Balance</b>
	<b>June 30</b>	<b>Additions</b>	<b>June 30</b>
	<b><u>2017</u></b>	<b><u>Retirements</u></b>	<b><u>2018</u></b>
TIF notes payable:			
TIF revenue notes, Series 2000	<b>\$198,000</b>	---	<b>198,000</b>
interest rate 6.75% payable			
through October 2021			<b>\$0</b>

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.

## FUND DESCRIPTIONS

### **General Fund**

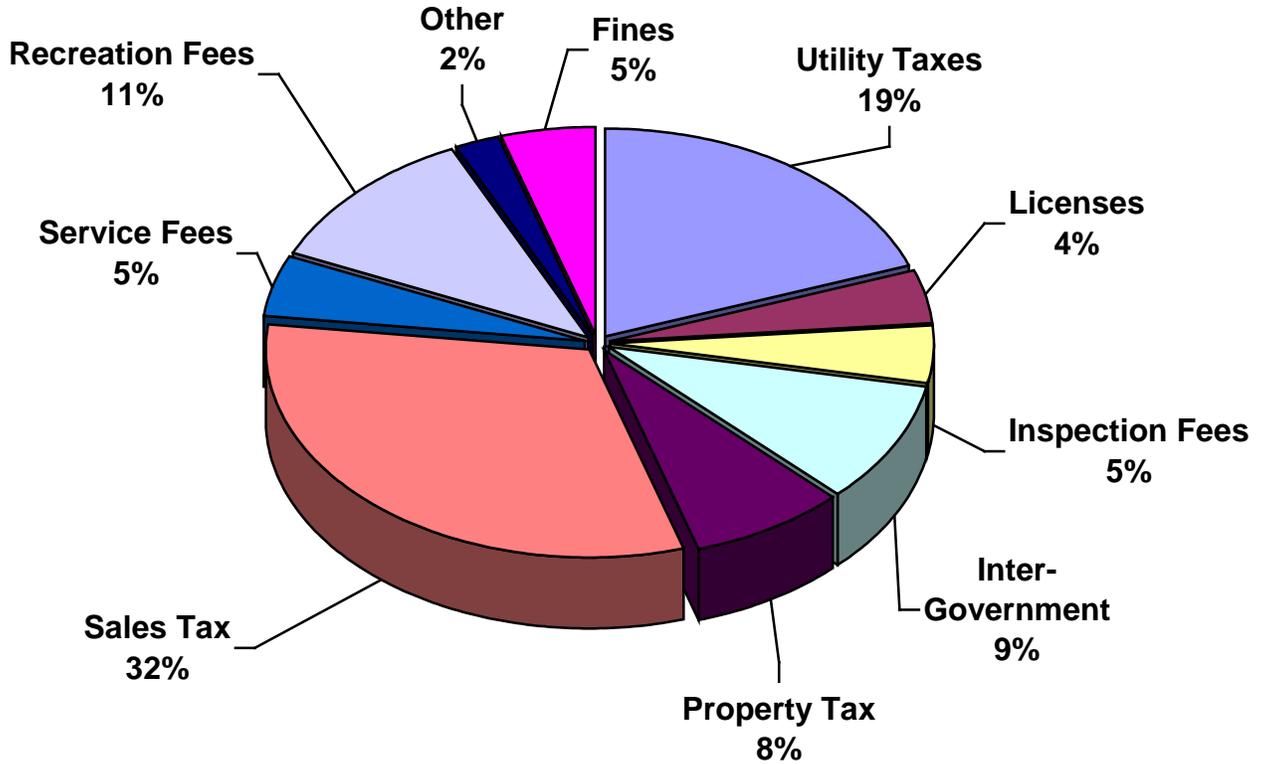
The General Fund provides revenues to support general operations of the City. These revenues include property taxes, Intergovernmental revenue, municipal sales tax, licenses, inspection fees, utility taxes, service fees, recreation fees, fines and other miscellaneous income.

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 32% of the total General Fund revenue is generated from the County-wide Sales Tax, Local Option Sales Tax, Fire Protection Tax and Police/Public Safety Sales Tax and 19% 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**

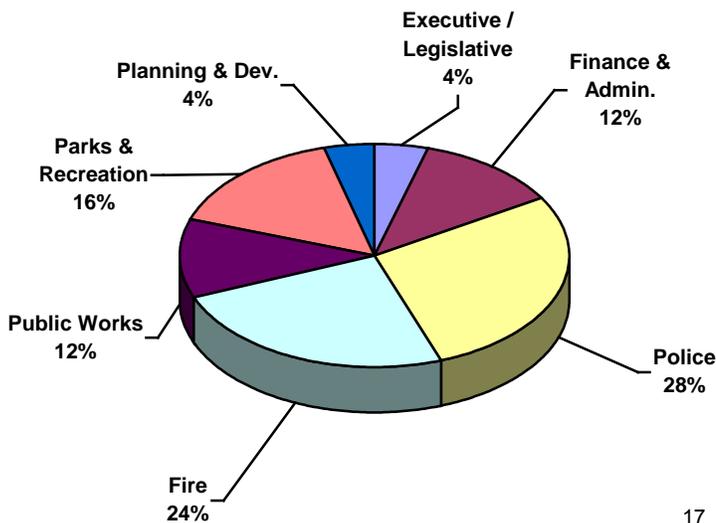
<b>Type</b>	<b>Description</b>
<i>Property Tax</i>	Real Estate and Property Tax
<i>Intergovernmental</i>	Gas Tax, County Road and Bridge Tax, Cigarette Tax, State Auto Sales Tax, Motor Vehicle Fees, Grants
<i>Sales Tax</i>	Municipal Sales Tax, Fire Protection Tax, & Police/Public Safety Sales Tax
<i>Licenses</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

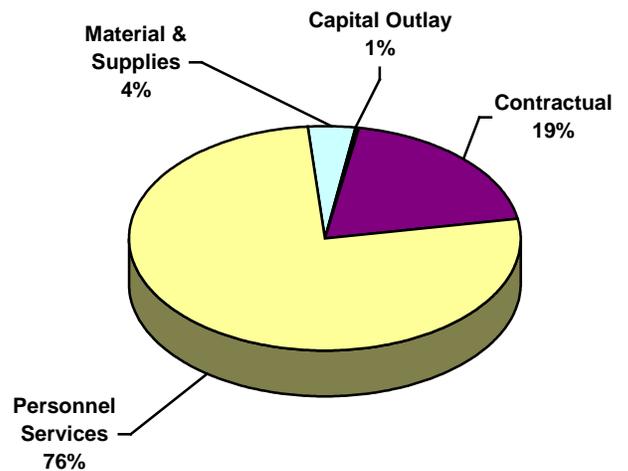


General Fund Expenditures are as follows:

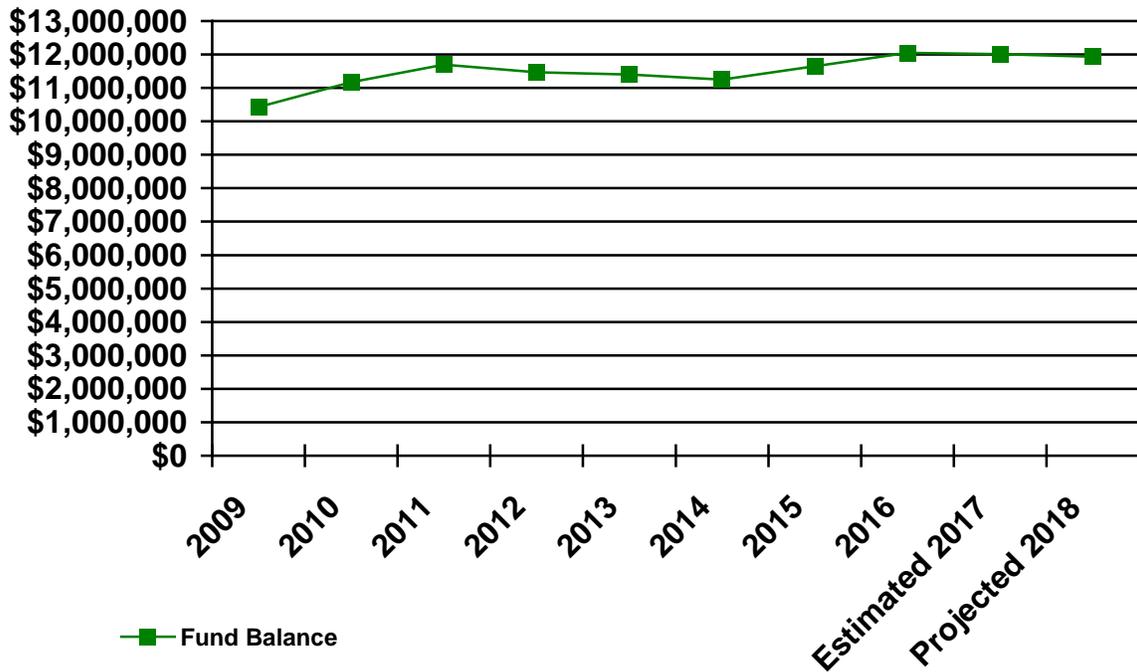
## Expenditures by Activity



## 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.

### **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.

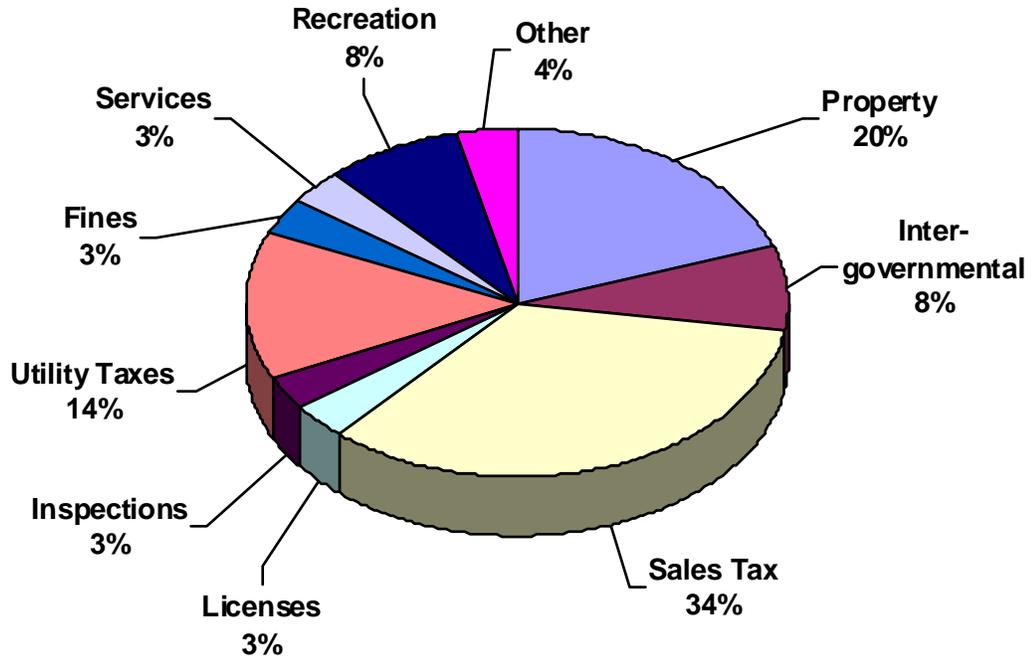
USE OF FUNDS BY DEPARTMENTS									
DEPARTMENT	G	P	P&F	ST	C	GT	SW	SL	D
Executive/Legislative	√				√				
Finance/Administration	√				√				√
Police	√		√		√	√			
Fire	√		√		√	√			
Public Works	√			√	√	√	√	√	
Parks & Recreation	√	√			√	√			
Planning & Development	√				√				

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

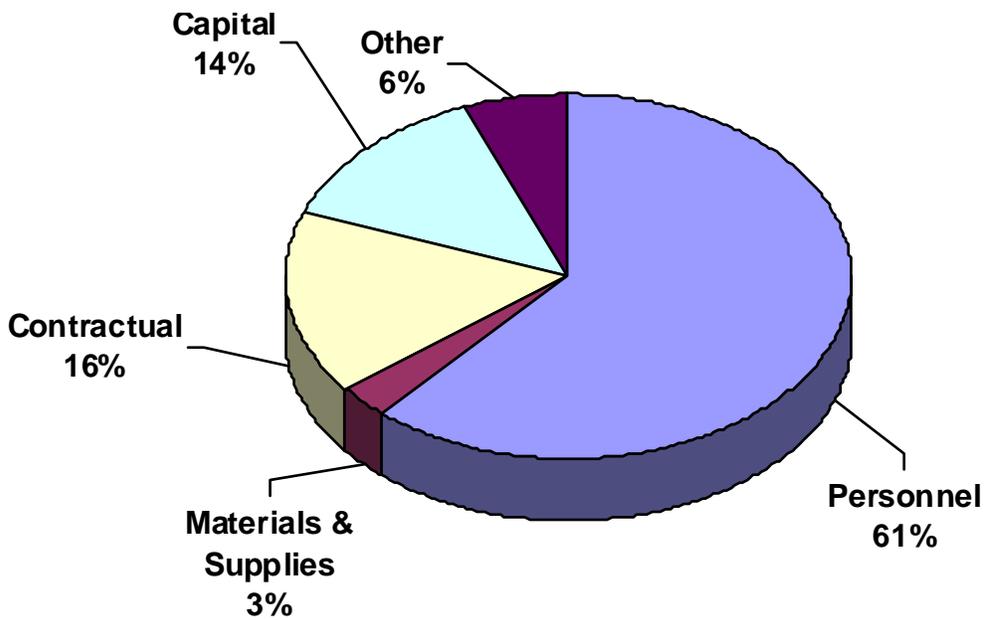
The following funds are not a part of the above as they do not provide direct benefit to any of the above departments. They include the Old Webster Taxing District, the Old Orchard Taxing District, Crossroads Taxing District, and the Shoppes at Old Webster TIF.

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 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 (Deer Creek, Memorial, Ivory Crockett, Southwest, Larson and Blackburn) 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. Since that last 1998 comprehensive plan the City has completed renovation of four of those parks (Deer Creek, Ivory Crockett, Larson and Blackburn), while adding two new parks (Backflip and Sculpture Garden). We currently have five parks whose plans have been updated or are in the process of being phased (Barbre, Gazebo, Memorial, Lockwood and Southwest).

## **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.

**CITY COUNCIL GOALS – 2017**  
**[Approved 12-20-2016]**

**Ensure Financial Security**

- Council has a policy regarding the recommended size of reserves in relationship to the City's budget. Council has agreed that some portion of the current reserves can be used with careful consideration for a capital asset.

**Foster a Strong Business Community**

- Explore possibilities for redevelopment in several potential locations.
- Identify high sales tax businesses and encourage them to locate in Webster Groves.

**Protect Community Assets and Infrastructure**

- Identify options for the relocation and/or reconstruction of Firehouse #2.

**Engage in Effective Communication**

- Continue to engage in effective communications and explore additional tools for communications with the community, including Town Hall meetings.

**Cultivate a Housing Stock in Character with the Community**

- Investigate ways to protect the historic character of the City, especially with regard to housing. (This goal can also be related to the Protect Community Assets direction.)
- Explore options to ensure that new housing respects the character of the community.
- Identify processes/procedures/opportunities for increasing the diversity of the housing stock in WG.

**Promote Art and Beautification Efforts**

- Determine a process for City funds to be used toward additional public art.

**Maintain a Webster Groves Council Wish List**

- See attached Wish List. *(Not included with this presentation.)*



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<b>Revenue By Type All Funds</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
Property Taxes	4,255,108	4,278,703	4,327,618	4,290,950	4,736,260
Intergovernment Revenue	1,537,028	1,654,595	2,325,460	3,032,205	1,828,749
Sales Tax	6,816,462	7,036,423	7,223,620	7,177,225	8,133,995
Licenses	1,247,189	1,134,161	768,080	794,460	763,440
Inspection Fees & Permits	692,487	903,729	833,100	842,075	755,500
Utility Taxes	3,404,312	3,141,641	3,513,450	3,136,347	3,313,955
Fines	882,114	696,303	781,000	725,560	785,000
Services	764,418	840,334	801,500	791,750	806,500
Recreation Fees	1,777,037	1,923,672	1,819,500	1,902,500	1,900,500
Other Income	541,877	752,178	768,765	766,590	887,808
<b>Total Revenue</b>	<b>21,918,032</b>	<b>22,361,739</b>	<b>23,162,093</b>	<b>23,459,662</b>	<b>23,911,707</b>

<b>Expenditures By Type All Funds</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
General Fund	13,148,816	658,288	3,364,680	18,941	0	17,190,725
Park Improvement Tax Fund	328,978	101,000	128,625	134,408	0	693,011
Police and Fire Pension Fund	1,230,589	0	3,000	0	0	1,233,589
Street Improvement Tax Fund	270,897	29,240	23,540	586,780	0	910,457
Capital Improvement Tax Fund	0	0	12,500	2,051,529	0	2,064,029
Grant Fund	105,000	800	0	129,410	0	235,210
Storm Water Improvement Tax Fund	38,042	1,420	62,440	270,000	0	371,902
Sewer Lateral Fund	62,525	2,040	379,115	0	0	443,680
Old Webster Taxing District Fund	0	9,000	44,030	0	0	53,030
Old Orchard Taxing District Fund	0	400	28,370	0	0	28,770
Crossroads Taxing District Fund	0	1,550	6,100	2,000	2,000	11,650
General Obligation Debt Service Fund	0	0	0	0	1,184,350	1,184,350
Shoppes At Old Webster TIF Fund	0	0	0	0	342,295	342,295
<b>Total</b>	<b>15,184,847</b>	<b>803,738</b>	<b>4,052,400</b>	<b>3,193,068</b>	<b>1,528,645</b>	<b>24,762,698</b>

<b>Revenue All Funds</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
General Fund	15,787,042	16,020,142	16,119,753	15,721,404	16,983,344
Park Improvement Tax Fund	763,425	787,685	775,000	787,270	806,500
Police and Fire Pension Fund	622,117	639,580	623,000	623,200	1,072,000
Street Improvement Tax Fund	779,718	783,359	786,000	778,108	788,000
Capital Improvement Tax Fund	1,518,725	1,591,402	1,570,250	1,563,000	1,633,958
Grant Fund	81,123	166,842	806,470	1,530,470	235,210
Storm Water Improvement Tax Fund	191,537	198,069	190,300	191,200	195,750
Sewer Lateral Fund	227,869	227,070	400,250	340,000	407,000
Old Webster Taxing District Fund	79,787	77,183	69,050	85,235	75,100
Old Orchard Taxing District Fund	51,217	56,700	50,050	52,050	52,050
Crossroads Taxing District Fund	25,540	23,060	24,500	24,500	24,500
General Obligation Debt Service Fund	1,294,673	1,290,353	1,294,000	1,294,583	1,296,000
Shoppes At Old Webster TIF Fund	495,259	500,294	453,470	468,642	342,295
<b>Total</b>	<b>21,918,032</b>	<b>22,361,739</b>	<b>23,162,093</b>	<b>23,459,662</b>	<b>23,911,707</b>



<b><i>Expenditures All Funds</i></b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
General Fund	15,752,918	15,795,322	16,241,111	15,881,925	17,190,725
Park Improvement Tax Fund	538,076	530,186	976,210	926,580	693,011
Police and Fire Pension Fund	746,606	681,825	604,735	594,365	1,233,589
Street Improvement Tax Fund	1,371,705	1,128,332	1,366,788	1,233,021	910,457
Capital Improvement Tax Fund	1,438,912	1,865,077	2,072,198	1,795,378	2,064,029
Grant Fund	150,884	639,167	995,790	928,470	235,210
Storm Water Improvement Tax Fund	110,613	55,393	458,570	115,996	371,902
Sewer Lateral Fund	345,312	390,043	360,082	428,632	443,680
Old Webster Taxing District Fund	37,725	41,499	49,650	45,190	53,030
Old Orchard Taxing District Fund	23,948	21,686	32,270	25,590	28,770
Crossroads Taxing District Fund	9,242	14,349	16,090	9,920	11,650
General Obligation Debt Service Fund	1,178,162	1,176,562	1,180,300	1,180,300	1,184,350
Shoppes At Old Webster TIF Fund	478,201	434,759	453,470	647,739	342,295
<b>Total</b>	<b>22,182,304</b>	<b>22,774,200</b>	<b>24,807,264</b>	<b>23,813,107</b>	<b>24,762,698</b>

### 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>		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>REVENUES:</b>									
Property Tax	1,170,041	1,217,424	1,339,170	1,286,819	1,291,583	1,293,000	1,188,328	1,164,743	1,038,090
Intergovernmental	1,487,753	1,501,735	1,593,539	-	-	-	-	-	-
Sales Tax	4,307,449	4,474,425	5,389,245	-	-	-	171,288	164,800	165,000
Licenses	1,067,288	728,460	697,440	-	-	-	66,873	66,000	66,000
Inspection Fees & Permits	903,729	842,075	755,500	-	-	-	-	-	-
Utility Taxes	3,138,223	3,132,905	3,310,450	-	-	-	3,418	3,442	3,505
Fines	696,303	725,560	785,000	-	-	-	-	-	-
Services	840,334	791,750	806,500	-	-	-	-	-	-
Recreation Fees	1,923,672	1,902,500	1,900,500	-	-	-	-	-	-
Sewer Lateral Fees	-	-	-	-	-	-	-	-	-
Other Income	485,350	404,570	406,000	3,534	3,000	3,000	10,689	9,550	9,350
<b>TOTAL REVENUES</b>	<b>16,020,142</b>	<b>15,721,404</b>	<b>16,983,344</b>	<b>1,290,353</b>	<b>1,294,583</b>	<b>1,296,000</b>	<b>1,440,596</b>	<b>1,408,535</b>	<b>1,281,945</b>
<b>EXPENDITURES:</b>									
General Government	2,403,181	2,400,272	2,824,968	-	-	-	-	-	-
Public Safety (Fire/Police)	8,365,408	8,372,260	9,015,036	-	-	-	-	-	-
Public Works	1,813,610	1,904,790	1,969,792	-	-	-	1,128,332	1,233,021	910,457
Parks and Recreation	2,567,515	2,547,488	2,685,730	-	-	-	-	-	-
Planning & Development	645,608	657,115	695,199	-	-	-	77,534	80,700	93,450
Debt Service	-	-	-	1,176,562	1,180,300	1,184,350	434,759	647,739	342,295
<b>TOTAL EXPENDITURES</b>	<b>15,795,322</b>	<b>15,881,925</b>	<b>17,190,725</b>	<b>1,176,562</b>	<b>1,180,300</b>	<b>1,184,350</b>	<b>1,640,625</b>	<b>1,961,460</b>	<b>1,346,202</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	224,820	(160,521)	(207,381)	113,791	114,283	111,650	(200,029)	(552,925)	(64,257)
<b>Other Financing Sources (Uses):</b>									
Operating transfer in (out)	120,605	122,605	137,381	-	-	-	(80,823)	(76,262)	(91,038)
Advances (to) from other funds	-	-	-	-	-	-	-	-	-
Debt Issuance / Refunding	-	-	-	-	-	-	-	-	-
<b>Change in Fund Balance</b>	<b>345,425</b>	<b>(37,916)</b>	<b>(70,000)</b>	<b>113,791</b>	<b>114,283</b>	<b>111,650</b>	<b>(280,852)</b>	<b>(629,187)</b>	<b>(155,295)</b>
Beginning Fund Balance	11,557,052	11,902,477	11,864,561	1,660,688	1,774,479	1,888,762	2,700,650	2,419,798	1,790,611
<b>Ending Fund Balance</b>	<b>11,902,477</b>	<b>11,864,561</b>	<b>11,794,561</b>	<b>1,774,479</b>	<b>1,888,762</b>	<b>2,000,412</b>	<b>2,419,798</b>	<b>1,790,611</b>	<b>1,635,316</b>

**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>		
	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget	2016 Actual	2017 Estimated	2018 Budget
<b>REVENUES:</b>									
Property Tax	-	-	-	633,515	617,200	1,066,000	4,278,703	4,290,950	4,736,260
Intergovernmental	166,842	1,530,470	235,210	-	-	-	1,654,595	3,032,205	1,828,749
Sales Tax	2,557,686	2,538,000	2,579,750	-	-	-	7,036,423	7,177,225	8,133,995
Licenses	-	-	-	-	-	-	1,134,161	794,460	763,440
Inspection Fees & Permits	-	-	-	-	-	-	903,729	842,075	755,500
Utility Taxes	-	-	-	-	-	-	3,141,641	3,136,347	3,313,955
Fines	-	-	-	-	-	-	696,303	725,560	785,000
Services	-	-	-	-	-	-	840,334	791,750	806,500
Recreation Fees	-	-	-	-	-	-	1,923,672	1,902,500	1,900,500
Sewer Lateral Fees	227,070	340,000	407,000	-	-	-	227,070	340,000	407,000
Other Income	19,470	3,470	56,458	6,065	6,000	6,000	525,108	426,590	480,808
<b>TOTAL REVENUES</b>	<b>2,971,068</b>	<b>4,411,940</b>	<b>3,278,418</b>	<b>639,580</b>	<b>623,200</b>	<b>1,072,000</b>	<b>22,361,739</b>	<b>23,459,662</b>	<b>23,911,707</b>
<b>EXPENDITURES:</b>									
General Government	73,430	66,576	80,074	-	-	-	2,476,611	2,466,848	2,905,042
Public Safety (Fire/Police)	547,903	972,797	298,958	681,825	594,365	1,233,589	9,595,136	9,939,422	10,547,583
Public Works	1,393,343	1,712,788	2,290,266	-	-	-	4,335,285	4,850,599	5,170,515
Parks and Recreation	1,465,190	1,442,895	1,125,726	-	-	-	4,032,705	3,990,383	3,811,456
Planning & Development	-	-	12,808	-	-	-	723,142	737,815	801,457
Debt Service	-	-	-	-	-	-	1,611,321	1,828,039	1,526,645
<b>TOTAL EXPENDITURES</b>	<b>3,479,866</b>	<b>4,195,056</b>	<b>3,807,832</b>	<b>681,825</b>	<b>594,365</b>	<b>1,233,589</b>	<b>22,774,200</b>	<b>23,813,106</b>	<b>24,762,698</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(508,798)</b>	<b>216,884</b>	<b>(529,414)</b>	<b>(42,245)</b>	<b>28,835</b>	<b>(161,589)</b>	<b>(412,461)</b>	<b>(353,444)</b>	<b>(850,991)</b>
<b>Other Financing Sources (Uses):</b>									
Operating transfer in (out)	(39,782)	(46,343)	(46,343)	-	-	-	0	-	-
Advances (to) from other funds	-	-	-	-	-	-	-	-	-
Debt Issuance / Refunding	-	-	-	-	-	-	-	-	-
<b>Change in Fund Balance</b>	<b>(548,580)</b>	<b>170,541</b>	<b>(575,757)</b>	<b>(42,245)</b>	<b>28,835</b>	<b>(161,589)</b>	<b>(412,461)</b>	<b>(353,444)</b>	<b>(850,991)</b>
Beginning Fund Balance	1,791,996	1,243,416	1,413,957	2,026,871	1,984,626	2,013,461	19,737,257	19,324,796	18,971,352
<b>Ending Fund Balance</b>	<b>1,243,416</b>	<b>1,413,957</b>	<b>838,200</b>	<b>1,984,626</b>	<b>2,013,461</b>	<b>1,851,872</b>	<b>19,324,796</b>	<b>18,971,352</b>	<b>18,120,361</b>

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

	General	Park	P & F Pension (1)	Street (2)	Capital (3)	Grant	Storm Water (4)
<b>REVENUES:</b>							
Property Tax	1,339	-	1,066	779	-	-	-
Intergovernmental	1,594	-	-	-	-	235	-
Sales Tax	5,389	806	-	-	1,579	-	195
Licenses	697	-	-	-	-	-	-
Inspection Fees & Permits	756	-	-	-	-	-	-
Utility Taxes	3,310	-	-	-	-	-	-
Fines	785	-	-	-	-	-	-
Services	807	-	-	-	-	-	-
Recreation Fees	1,900	-	-	-	-	-	-
Other Income	406	1	6	9	55	-	1
<b>TOTAL REVENUES</b>	<b>16,983</b>	<b>807</b>	<b>1,072</b>	<b>788</b>	<b>1,634</b>	<b>235</b>	<b>196</b>
<b>EXPENDITURES:</b>							
General Government	2,825	-	-	-	80	-	-
Public Safety (Fire/Police)	9,015	-	1,234	-	193	106	-
Public Works	1,970	-	-	910	1,345	129	372
Parks and Recreation	2,686	693	-	-	433	-	-
Planning & Development	695	-	-	-	13	-	-
Debt Service	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>17,191</b>	<b>693</b>	<b>1,234</b>	<b>910</b>	<b>2,064</b>	<b>235</b>	<b>372</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(208)</b>	<b>114</b>	<b>(162)</b>	<b>(122)</b>	<b>(430)</b>	<b>0</b>	<b>(176)</b>
<b>Other Financing Sources (Uses):</b>							
Operating transfer in (out)	137	(50)	-	-	4	-	-
Advances (to) from other funds	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
<b>Change in Fund Balance FY 18</b>	<b>(71)</b>	<b>64</b>	<b>(162)</b>	<b>(122)</b>	<b>(426)</b>	<b>0</b>	<b>(176)</b>
Fund Balance July 1, 2017	11,865	316	2,013	1,419	572	(33)	647
<b>Fund Balance June 30, 2018</b>	<b>11,794</b>	<b>380</b>	<b>1,851</b>	<b>1,297</b>	<b>146</b>	<b>(33)</b>	<b>471</b>

(1) The Police & Fire Pension Fund reflects the increase in benefits approved by voters in April 2017.

(2) The Street Improvement Fund use of fund balance is for a number of capital improvement projects.

(3) The Capital Improvement Sales Tax Fund use of fund balance is for capital projects and equipment purchases.

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

## Combined Statement (cont.)

	Sewer Lateral (5)	OW Tax Dist (6)	OO Tax Dist (7)	Crossrds Tax Dist (8)	Gen Oblg Debt Serv	Shoppes TIF	Total
<b>REVENUES:</b>							
Property Tax	-	40	30	16	1,293	174	4,737
Intergovernmental	-	-	-	-	-	-	1,829
Sales Tax	-	-	-	-	-	165	8,134
Licenses	-	35	22	9	-	-	763
Inspection Fees & Permits	-	-	-	-	-	-	756
Utility Taxes	-	-	-	-	-	3	3,313
Fines	-	-	-	-	-	-	785
Services	-	-	-	-	-	-	807
Recreation Fees	-	-	-	-	-	-	1,900
Other Income	407	-	-	-	3	-	888
<b>TOTAL REVENUES</b>	<b>407</b>	<b>75</b>	<b>52</b>	<b>25</b>	<b>1,296</b>	<b>342</b>	<b>23,912</b>
<b>EXPENDITURES:</b>							
General Government	-	-	-	-	-	-	2,905
Public Safety (Fire/Police)	-	-	-	-	-	-	10,548
Public Works	444	-	-	-	-	-	5,170
Parks and Recreation	-	-	-	-	-	-	3,812
Planning & Development	-	53	29	12	-	-	802
Debt Service	-	-	-	-	1,184	342	1,526
<b>TOTAL EXPENDITURES</b>	<b>444</b>	<b>53</b>	<b>29</b>	<b>12</b>	<b>1,184</b>	<b>342</b>	<b>24,763</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(37)</b>	<b>22</b>	<b>23</b>	<b>13</b>	<b>112</b>	<b>0</b>	<b>(852)</b>
<b>Other Financing Sources (Uses):</b>							
Operating transfer in (out)	-	(37)	(33)	(20)	-	-	1
Advances (to) from other funds	-	-	-	-	-	-	0
Bond Proceeds	-	-	-	-	-	-	0
Change in Fund Balance FY 18	(37)	(15)	(10)	(7)	112	0	(851)
Fund Balance July 1, 2017	(89)	86	143	46	1,889	97	18,971
<b>Fund Balance June 30, 2018</b>	<b>(126)</b>	<b>71</b>	<b>133</b>	<b>39</b>	<b>2,001</b>	<b>97</b>	<b>18,120</b>

(5) The Sewer Lateral use of fund balance is for funding issues related to our sewer lateral insurance program.

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

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

(8) The Crossroads Taxing District use of fund balance is for the district's improvement projects.

<b>Summary of Revenue and Expenditures General Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	1,162,639	1,170,041	1,252,618	1,217,424	1,339,170
Intergovernment Revenue	1,455,905	1,487,753	1,518,990	1,501,735	1,593,539
Sales Tax	4,178,088	4,307,449	4,548,620	4,474,425	5,389,245
Licenses	1,177,306	1,067,288	707,080	728,460	697,440
Inspection Fees & Permits	692,487	903,729	833,100	842,075	755,500
Utility Taxes	3,400,922	3,138,223	3,510,000	3,132,905	3,310,450
Fines	882,114	696,303	781,000	725,560	785,000
Services	764,418	840,334	801,500	791,750	806,500
Recreation Fees	1,777,037	1,923,672	1,819,500	1,902,500	1,900,500
Other Income	296,126	485,350	347,345	404,570	406,000
<b>Total Revenue</b>	<b>15,787,042</b>	<b>16,020,142</b>	<b>16,119,753</b>	<b>15,721,404</b>	<b>16,983,344</b>
<b>Expenditures</b>					
General Government	2,433,156	2,403,181	2,431,677	2,400,272	2,817,071
Public Safety (Fire/Police)	8,227,061	8,365,408	8,529,564	8,372,260	9,022,933
Public Works	1,875,382	1,813,610	1,942,200	1,904,790	1,969,792
Parks and Recreation	2,556,366	2,567,515	2,673,806	2,547,488	2,685,730
Planning & Development	660,953	645,608	663,864	657,115	695,199
<b>Total Expenditures</b>	<b>15,752,918</b>	<b>15,795,322</b>	<b>16,241,111</b>	<b>15,881,925</b>	<b>17,190,725</b>
<b>Other Financing Sources (uses)</b>					
Operating Transfer In	129,330	120,605	122,605	122,605	137,381
Operating Transfer Out	0	0	0	0	0
<b>Total Other Financing Sources</b>	<b>129,330</b>	<b>120,605</b>	<b>122,605</b>	<b>122,605</b>	<b>137,381</b>

<b>Summary of Revenue General Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Property Taxes</b>					
Real Estate Taxes - Current	991,653	995,543	1,067,833	1,000,000	1,127,500
Real Estate Taxes - Delinquent	7,397	3,075	15,000	8,450	9,515
Personal Property taxes - Current	135,996	137,394	143,200	143,275	158,580
Personal Prop Taxes- Delinquent	6,776	7,188	6,540	7,630	8,000
Utility Real Property	20,807	25,174	18,385	24,951	25,575
Financial Institution	10	1,667	1,660	33,118	10,000
<b>Property Taxes Total</b>	<b>1,162,639</b>	<b>1,170,041</b>	<b>1,252,618</b>	<b>1,217,424</b>	<b>1,339,170</b>
<b>Intergovernment Revenue</b>					
Gasoline Tax	608,375	611,124	610,000	621,550	634,000
County Road & Bridge Tax	505,965	520,198	545,990	520,000	586,300
Cigarette Tax	58,023	68,290	68,500	57,100	60,000
State Auto SalesTax	184,411	193,414	194,500	203,085	213,239
Motor Vehicle Fees	99,131	94,727	100,000	100,000	100,000
<b>Intergovernment Revenue Total</b>	<b>1,455,905</b>	<b>1,487,753</b>	<b>1,518,990</b>	<b>1,501,735</b>	<b>1,593,539</b>
<b>Sales Tax</b>					
Municipal Sales Tax	3,701,210	3,815,852	4,069,670	3,947,580	4,085,745
Police Sales Tax	0	0	0	0	750,000
Fire Sales Tax	476,878	491,597	478,950	526,845	553,500
<b>Sales Tax Total</b>	<b>4,178,088</b>	<b>4,307,449</b>	<b>4,548,620</b>	<b>4,474,425</b>	<b>5,389,245</b>
<b>Licenses</b>					
Motor Vehicle License	113,090	113,242	115,000	115,000	117,300
Merch/Manuf License	393,699	376,578	397,500	397,500	401,475
Liquor Licenses	16,168	18,159	17,675	18,585	19,585
Vending Machine Licenses	3,425	1,825	1,675	1,925	2,025
Telecommunications Leases	650,924	557,484	175,230	195,450	157,055
<b>Licenses Total</b>	<b>1,177,306</b>	<b>1,067,288</b>	<b>707,080</b>	<b>728,460</b>	<b>697,440</b>

<b>Summary of Revenue General Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Inspection Fees &amp; Permits</b>					
Building Permits	517,290	723,876	665,000	665,000	585,000
Excavation Permits	17,550	18,550	17,600	17,600	17,500
Occupancy Permits	21,930	22,015	21,000	21,310	21,000
Housing Inspections	65,360	62,076	60,000	60,250	60,000
Mechanical, Electric, Plumbing	59,522	60,600	60,000	64,520	60,000
Tree Licenses & Permits	10,835	16,612	9,500	13,395	12,000
<b>Inspection Fees &amp; Permits Total</b>	<b>692,487</b>	<b>903,729</b>	<b>833,100</b>	<b>842,075</b>	<b>755,500</b>
<b>Utility Taxes</b>					
Water Gross Receipts	286,192	286,036	310,000	310,000	316,200
Gas Gross Receipts	821,919	636,236	825,000	660,865	770,000
Telephone Gross Receipts	800,569	689,187	755,000	639,240	650,000
Electric Gross Receipts	1,492,242	1,526,764	1,620,000	1,522,800	1,574,250
<b>Utility Taxes Total</b>	<b>3,400,922</b>	<b>3,138,223</b>	<b>3,510,000</b>	<b>3,132,905</b>	<b>3,310,450</b>
<b>Fines</b>					
Parking Fines	37,630	40,764	42,500	32,860	35,000
Municipal Court fines	844,484	655,539	738,500	692,700	750,000
<b>Fines Total</b>	<b>882,114</b>	<b>696,303</b>	<b>781,000</b>	<b>725,560</b>	<b>785,000</b>
<b>Services</b>					
Cable Franchise Fees	363,971	365,195	380,000	370,000	370,000
Ambulance Charge	399,011	473,709	420,000	420,000	435,000
Police Report & Alarm Fees	1,436	1,430	1,500	1,750	1,500
<b>Services Total</b>	<b>764,418</b>	<b>840,334</b>	<b>801,500</b>	<b>791,750</b>	<b>806,500</b>

<b>Summary of Revenue</b>					
<b>General Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Recreation Fees</b>					
Fitness Daily Admissions	35,647	41,780	38,000	31,000	31,000
Fitness Passes	215,410	245,540	225,000	260,000	255,000
Day Camp Fees	84,881	106,203	83,000	106,000	95,000
Action Park Fees	35	595	0	0	0
Ice Arena Program Fees	437,842	442,034	440,000	445,000	463,500
Recreation Program Fees	169,955	190,776	173,000	180,000	176,000
Aquatic Ctr Admissions	290,541	331,405	306,000	315,000	311,000
Rink Passes	8,618	9,560	8,500	9,500	11,000
Ice Arena Admissions	99,361	99,305	90,000	92,000	90,000
Concessions	14,895	18,019	17,000	15,000	16,000
Park Facility Rental	66,036	62,903	64,000	64,000	65,000
Tennis Fees	24,552	17,955	25,000	17,000	15,000
Fitness Programs	203,127	228,385	220,000	235,000	232,000
Recreation Facility Rental	87,732	88,954	95,000	92,000	100,000
Learn To Skate Program	38,405	40,258	35,000	41,000	40,000
<b>Recreation Fees Total</b>	<b>1,777,037</b>	<b>1,923,672</b>	<b>1,819,500</b>	<b>1,902,500</b>	<b>1,900,500</b>
<b>Other Income</b>					
Inmate Security Fund	14,758	11,062	12,000	11,640	12,000
Forfeiture Revenue	0	78,650	0	0	0
Police Training Fees	14,760	17,485	20,000	17,050	20,000
Donations	5,726	65,695	30,000	30,000	30,000
Planning Commission Filing Fee	3,180	2,000	3,000	4,150	3,000
Parking Permits	42,290	40,350	42,000	40,780	42,000
Interest Income	22,948	41,656	22,000	51,810	50,000
Other Jurisdictions	114,820	116,597	118,345	123,070	124,000
Miscellaneous Income	77,644	111,855	100,000	126,070	125,000
<b>Other Income Total</b>	<b>296,126</b>	<b>485,350</b>	<b>347,345</b>	<b>404,570</b>	<b>406,000</b>
<b>Total Revenue</b>	<b>15,787,042</b>	<b>16,020,142</b>	<b>16,119,753</b>	<b>15,721,404</b>	<b>16,983,344</b>



<b>Summary of Expenditures by Activity General Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>General Government</b>					
City Council	37,508	56,444	43,195	42,211	53,114
Boards and Commissions	34,007	34,502	19,125	25,955	26,175
City Manager	277,403	245,066	251,645	250,600	263,503
Legal Services	222,278	171,160	180,700	167,451	237,221
City Clerk	159,974	168,234	174,146	175,233	183,269
Human Resources	360,235	317,765	321,695	313,676	309,889
Municipal Court	204,971	218,077	222,368	228,091	189,383
Finance	509,250	483,471	460,399	465,589	765,470
Customer Service	134,818	109,729	110,793	111,431	126,240
Information Technology	254,043	307,424	356,176	336,223	366,232
Risk Management	238,669	291,309	291,435	283,812	296,575
	<b>2,433,156</b>	<b>2,403,181</b>	<b>2,431,677</b>	<b>2,400,272</b>	<b>2,817,071</b>
<b>Public Safety (Fire/Police)</b>					
Police	3,960,486	4,038,380	4,134,356	4,041,177	4,390,206
Police Shared Services	367,343	353,923	399,145	398,558	440,174
Fire	3,899,232	3,973,105	3,996,063	3,932,525	4,192,553
	<b>8,227,061</b>	<b>8,365,408</b>	<b>8,529,564</b>	<b>8,372,260</b>	<b>9,022,933</b>
<b>Public Works</b>					
Admin/Engineering	218,726	231,249	236,796	234,780	256,435
Street Maintenance	1,324,427	1,275,553	1,339,874	1,311,715	1,357,486
Garage	143,728	126,653	149,615	147,660	146,501
City Hall Complex	123,008	125,418	147,400	146,745	149,910
Service Center	65,493	54,737	68,515	63,890	59,460
	<b>1,875,382</b>	<b>1,813,610</b>	<b>1,942,200</b>	<b>1,904,790</b>	<b>1,969,792</b>



<b>Summary of Expenditures by Activity General Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Parks and Recreation</b>					
Parks	477,373	502,907	475,970	474,705	499,913
Recreation	756,295	766,079	804,938	769,343	809,863
Aquatic Center	352,345	311,991	358,696	335,599	350,131
Ice Arena	473,044	463,457	463,627	429,323	466,445
Fitness	497,309	523,081	570,576	538,518	559,378
	<b>2,556,366</b>	<b>2,567,515</b>	<b>2,673,806</b>	<b>2,547,488</b>	<b>2,685,730</b>
<b>Planning &amp; Development</b>					
Planning	185,594	169,552	168,082	170,350	179,370
Code Enforcement	475,359	476,056	495,782	486,765	515,829
Community Improvement	0	0	0	0	0
	<b>660,953</b>	<b>645,608</b>	<b>663,864</b>	<b>657,115</b>	<b>695,199</b>
<b>Totals</b>	<b>15,752,918</b>	<b>15,795,322</b>	<b>16,241,111</b>	<b>15,881,925</b>	<b>17,190,725</b>

<b>Budgeted Expenditures by Type General Fund</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>General Government</b>						
City Council	4,314	6,050	42,750	0	0	53,114
Boards and Commissions	0	6,350	19,825	0	0	26,175
City Manager	235,338	1,140	27,025	0	0	263,503
Legal Services	17,771	1,500	217,950	0	0	237,221
City Clerk	181,299	1,560	410	0	0	183,269
Human Resources	260,219	6,925	42,745	0	0	309,889
Municipal Court	164,960	2,800	21,623	0	0	189,383
Finance	324,215	4,025	437,230	0	0	765,470
Customer Service	120,730	2,400	3,110	0	0	126,240
Information Technology	186,802	29,955	149,475	0	0	366,232
Risk Management	37,275	0	259,300	0	0	296,575
<b>General Government Total</b>	<b>1,532,923</b>	<b>62,705</b>	<b>1,221,443</b>	<b>0</b>	<b>0</b>	<b>2,817,071</b>
<b>Public Safety (Fire/Police)</b>						
Police	4,095,038	88,265	200,462	6,441	0	4,390,206
Police Shared Services	0	3,335	436,839	0	0	440,174
Fire	3,962,763	100,130	129,660	0	0	4,192,553
<b>Public Safety (Fire/Police) Total</b>	<b>8,057,801</b>	<b>191,730</b>	<b>766,961</b>	<b>6,441</b>	<b>0</b>	<b>9,022,933</b>
<b>Public Works</b>						
Admin/Engineering	238,390	2,860	15,185	0	0	256,435
Street Maintenance	980,312	117,500	259,674	0	0	1,357,486
Garage	130,211	15,090	1,200	0	0	146,501
City Hall Complex	0	12,470	136,440	1,000	0	149,910
Service Center	0	7,800	51,660	0	0	59,460
<b>Public Works Total</b>	<b>1,348,913</b>	<b>155,720</b>	<b>464,159</b>	<b>1,000</b>	<b>0</b>	<b>1,969,792</b>
<b>Parks and Recreation</b>						
Parks	307,937	65,235	126,741	0	0	499,913
Recreation	505,510	85,798	218,555	0	0	809,863
Aquatic Center	86,535	18,760	244,836	0	0	350,131
Ice Arena	288,035	42,705	126,705	9,000	0	466,445
Fitness	361,933	27,460	167,485	2,500	0	559,378
<b>Parks and Recreation Total</b>	<b>1,549,950</b>	<b>239,958</b>	<b>884,322</b>	<b>11,500</b>	<b>0</b>	<b>2,685,730</b>
<b>Planning &amp; Development</b>						
Planning	168,220	1,000	10,150	0	0	179,370
Code Enforcement	491,009	7,175	17,645	0	0	515,829
Community Improvement	0	0	0	0	0	0
<b>Planning &amp; Development Total</b>	<b>659,229</b>	<b>8,175</b>	<b>27,795</b>	<b>0</b>	<b>0</b>	<b>695,199</b>
<b>Total</b>	<b>13,148,816</b>	<b>658,288</b>	<b>3,364,680</b>	<b>18,941</b>	<b>0</b>	<b>17,190,725</b>



<b>Summary of Revenue and Expenditures Park Improvement Tax Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Sales Tax	763,000	786,553	775,000	786,000	806,000
Other Income	425	1,132	0	1,270	500
<b>Total Revenue</b>	<b>763,425</b>	<b>787,685</b>	<b>775,000</b>	<b>787,270</b>	<b>806,500</b>
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Parks and Recreation	418,665	530,186	976,210	926,580	693,011
Debt Service	119,411	0	0	0	0
<b>Total Expenditures</b>	<b>538,076</b>	<b>530,186</b>	<b>976,210</b>	<b>926,580</b>	<b>693,011</b>
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Other Financing Sources (uses)</b>					
Operating Transfer In	0	0	0	0	0
Operating Transfer Out	-50,000	-50,000	-50,000	-50,000	-50,000
<b>Total Other Financing Sources</b>	<b>-50,000</b>	<b>-50,000</b>	<b>-50,000</b>	<b>-50,000</b>	<b>-50,000</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b><i>Park Improvement Tax Fund</i></b>					
<b>Sales Tax</b>					
Municipal Sales Tax	763,000	786,553	775,000	786,000	806,000
<b>Sales Tax Total</b>	<u>763,000</u>	<u>786,553</u>	<u>775,000</u>	<u>786,000</u>	<u>806,000</u>
<b>Other Income</b>					
Interest Income	425	1,132	0	1,270	500
<b>Other Income Total</b>	<u>425</u>	<u>1,132</u>	<u>0</u>	<u>1,270</u>	<u>500</u>
<b>Total Revenue</b>	<u>763,425</u>	<u>787,685</u>	<u>775,000</u>	<u>787,270</u>	<u>806,500</u>



<b>Summary of Expenditures by Activity Park Improvement Tax Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Parks and Recreation</b>					
Park Improvement	418,665	530,186	976,210	926,580	693,011
	<u>418,665</u>	<u>530,186</u>	<u>976,210</u>	<u>926,580</u>	<u>693,011</u>
<b>Debt Service</b>					
Park Debt Service	119,411	0	0	0	0
	<u>119,411</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Totals</b>	<b>538,076</b>	<b>530,186</b>	<b>976,210</b>	<b>926,580</b>	<b>693,011</b>



<b>Budgeted Expenditures by Type Park Improvement Tax Fund</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Parks and Recreation</b>						
Park Improvement	328,978	101,000	128,625	134,408	0	693,011
<b>Parks and Recreation Total</b>	<b>328,978</b>	<b>101,000</b>	<b>128,625</b>	<b>134,408</b>	<b>0</b>	<b>693,011</b>
<b>Debt Service</b>						
Park Debt Service	0	0	0	0	0	0
<b>Debt Service Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>328,978</b>	<b>101,000</b>	<b>128,625</b>	<b>134,408</b>	<b>0</b>	<b>693,011</b>

<b>Summary of Revenue and Expenditures Police and Fire Pension Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	617,353	633,515	619,000	617,200	1,066,000
Other Income	4,764	6,065	4,000	6,000	6,000
<b>Total Revenue</b>	<b>622,117</b>	<b>639,580</b>	<b>623,000</b>	<b>623,200</b>	<b>1,072,000</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Public Safety (Fire/Police)	746,606	681,825	604,735	594,365	1,233,589
<b>Total Expenditures</b>	<b>746,606</b>	<b>681,825</b>	<b>604,735</b>	<b>594,365</b>	<b>1,233,589</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Police and Fire Pension Fund</b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	528,882	530,956	530,000	530,000	950,000
Real Estate Taxes - Delinquent	1,622	15,933	5,000	2,500	3,000
Personal Property taxes - Current	72,248	72,991	71,000	72,000	100,000
Personal Prop Taxes- Delinquent	3,504	3,741	3,000	3,000	3,000
Utility Real Property	11,097	9,894	10,000	9,700	10,000
<b>Property Taxes Total</b>	<b>617,353</b>	<b>633,515</b>	<b>619,000</b>	<b>617,200</b>	<b>1,066,000</b>
<b>Other Income</b>					
Interest Income	4,764	6,065	4,000	6,000	6,000
VEBA Earnings	0	0	0	0	0
<b>Other Income Total</b>	<b>4,764</b>	<b>6,065</b>	<b>4,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Total Revenue</b>	<b>622,117</b>	<b>639,580</b>	<b>623,000</b>	<b>623,200</b>	<b>1,072,000</b>



<b>Summary of Expenditures by Activity Police and Fire Pension Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Public Safety (Fire/Police)</b>					
Police & Fire Pension Trust	746,606	681,825	604,735	594,365	1,233,589
	<u>746,606</u>	<u>681,825</u>	<u>604,735</u>	<u>594,365</u>	<u>1,233,589</u>
<b>Totals</b>	<b>746,606</b>	<b>681,825</b>	<b>604,735</b>	<b>594,365</b>	<b>1,233,589</b>



<b><i>Budgeted Expenditures by Type Police and Fire Pension Fund</i></b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Public Safety (Fire/Police)</b>						
Police & Fire Pension Trust	1,230,589	0	3,000	0	0	1,233,589
<b>Public Safety (Fire/Police) Total</b>	<b>1,230,589</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>1,233,589</b>
<b>Total</b>	<b>1,230,589</b>	<b>0</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>1,233,589</b>



<b>Summary of Revenue and Expenditures Street Improvement Tax Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	773,392	773,105	781,500	769,108	779,000
Other Income	6,326	10,254	4,500	9,000	9,000
<b>Total Revenue</b>	<b>779,718</b>	<b>783,359</b>	<b>786,000</b>	<b>778,108</b>	<b>788,000</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Public Works	1,371,705	1,128,332	1,366,788	1,233,021	910,457
<b>Total Expenditures</b>	<b>1,371,705</b>	<b>1,128,332</b>	<b>1,366,788</b>	<b>1,233,021</b>	<b>910,457</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Street Improvement Tax Fund</b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	661,102	663,695	670,000	660,000	670,000
Real Estate Taxes - Delinquent	4,966	2,356	5,000	5,000	5,000
Personal Property taxes - Current	88,019	87,962	89,000	88,000	88,000
Personal Prop Taxes- Delinquent	4,205	4,522	3,000	4,000	4,000
Utility Real Property	15,100	14,570	14,500	12,108	12,000
<b>Property Taxes Total</b>	<b>773,392</b>	<b>773,105</b>	<b>781,500</b>	<b>769,108</b>	<b>779,000</b>
<b>Other Income</b>					
Interest Income	6,326	10,254	4,500	9,000	9,000
<b>Other Income Total</b>	<b>6,326</b>	<b>10,254</b>	<b>4,500</b>	<b>9,000</b>	<b>9,000</b>
<b>Total Revenue</b>	<b>779,718</b>	<b>783,359</b>	<b>786,000</b>	<b>778,108</b>	<b>788,000</b>



<b>Summary of Expenditures by Activity Street Improvement Tax Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Public Works</b>					
Street Improvement	241,691	343,772	324,538	287,637	320,677
Street Projects	899,265	788,147	1,042,250	945,384	589,780
Street Bond Issue	230,749	-3,587	0	0	0
	<u>1,371,705</u>	<u>1,128,332</u>	<u>1,366,788</u>	<u>1,233,021</u>	<u>910,457</u>
<b>Totals</b>	<b>1,371,705</b>	<b>1,128,332</b>	<b>1,366,788</b>	<b>1,233,021</b>	<b>910,457</b>



<b>Budgeted Expenditures by Type Street Improvement Tax Fund</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Public Works</b>						
Street Improvement	270,897	29,240	20,540	0	0	320,677
Street Projects	0	0	3,000	586,780	0	589,780
Street Bond Issue	0	0	0	0	0	0
<b>Public Works Total</b>	<b>270,897</b>	<b>29,240</b>	<b>23,540</b>	<b>586,780</b>	<b>0</b>	<b>910,457</b>
<b>Total</b>	<b>270,897</b>	<b>29,240</b>	<b>23,540</b>	<b>586,780</b>	<b>0</b>	<b>910,457</b>

<b>Summary of Revenue and Expenditures Capital Improvement Tax Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Sales Tax	1,516,168	1,574,495	1,560,000	1,562,000	1,579,000
Other Income	2,557	16,907	10,250	1,000	54,958
<b>Total Revenue</b>	<b>1,518,725</b>	<b>1,591,402</b>	<b>1,570,250</b>	<b>1,563,000</b>	<b>1,633,958</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
General Government	103,409	73,430	83,507	66,576	80,074
Public Safety (Fire/Police)	202,330	439,237	887,484	866,997	193,158
Public Works	594,154	945,726	773,170	549,810	1,345,274
Parks and Recreation	539,019	406,684	315,137	311,995	432,715
Planning & Development	0	0	12,900	0	12,808
Debt Service	0	0	0	0	0
<b>Total Expenditures</b>	<b>1,438,912</b>	<b>1,865,077</b>	<b>2,072,198</b>	<b>1,795,378</b>	<b>2,064,029</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Other Financing Sources (uses)</b>					
Operating Transfer In	6,438	10,218	3,657	3,657	3,657
<b>Total Other Financing Sources</b>	<b>6,438</b>	<b>10,218</b>	<b>3,657</b>	<b>3,657</b>	<b>3,657</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Capital Improvement Tax Fund</b>					
<b>Sales Tax</b>					
Municipal Sales Tax	1,516,168	1,574,495	1,560,000	1,562,000	1,579,000
<b>Sales Tax Total</b>	<u>1,516,168</u>	<u>1,574,495</u>	<u>1,560,000</u>	<u>1,562,000</u>	<u>1,579,000</u>
<b>Other Income</b>					
Interest Income	2,557	3,907	250	1,000	1,000
Miscellaneous Income	0	13,000	10,000	0	53,958
<b>Other Income Total</b>	<u>2,557</u>	<u>16,907</u>	<u>10,250</u>	<u>1,000</u>	<u>54,958</u>
<b>Total Revenue</b>	<u><b>1,518,725</b></u>	<u><b>1,591,402</b></u>	<u><b>1,570,250</b></u>	<u><b>1,563,000</b></u>	<u><b>1,633,958</b></u>



<b>Summary of Expenditures by Activity Capital Improvement Tax Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>General Government</b>					
General Gov Capital Improvement	103,409	73,430	83,507	66,576	80,074
	<b>103,409</b>	<b>73,430</b>	<b>83,507</b>	<b>66,576</b>	<b>80,074</b>
<b>Public Safety (Fire/Police)</b>					
Police Capital Improvement	160,031	201,986	164,200	154,337	154,758
Fire Capital Improvement	42,299	237,251	723,284	712,660	38,400
	<b>202,330</b>	<b>439,237</b>	<b>887,484</b>	<b>866,997</b>	<b>193,158</b>
<b>Public Works</b>					
Public Works Capital Improvement	594,154	945,726	773,170	549,810	1,345,274
	<b>594,154</b>	<b>945,726</b>	<b>773,170</b>	<b>549,810</b>	<b>1,345,274</b>
<b>Parks and Recreation</b>					
Parks & Rec Capital Improvement	539,019	406,684	315,137	311,995	432,715
	<b>539,019</b>	<b>406,684</b>	<b>315,137</b>	<b>311,995</b>	<b>432,715</b>
<b>Planning &amp; Development</b>					
Planning Capital Improvement	0	0	12,900	0	12,808
	<b>0</b>	<b>0</b>	<b>12,900</b>	<b>0</b>	<b>12,808</b>
<b>Debt Service</b>					
Capital Improvement Debt Service	0	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b>1,438,912</b>	<b>1,865,077</b>	<b>2,072,198</b>	<b>1,795,378</b>	<b>2,064,029</b>

<b>Budgeted Expenditures by Type Capital Improvement Tax Fund</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>General Government</b>						
General Gov Capital Improvement	0	0	0	80,074	0	80,074
<b>General Government Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,074</b>	<b>0</b>	<b>80,074</b>
<b>Public Safety (Fire/Police)</b>						
Police Capital Improvement	0	0	0	154,758	0	154,758
Fire Capital Improvement	0	0	12,500	25,900	0	38,400
<b>Public Safety (Fire/Police) Total</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>180,658</b>	<b>0</b>	<b>193,158</b>
<b>Public Works</b>						
Public Works Capital Improvement	0	0	0	1,345,274	0	1,345,274
<b>Public Works Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,345,274</b>	<b>0</b>	<b>1,345,274</b>
<b>Parks and Recreation</b>						
Parks & Rec Capital Improvement	0	0	0	432,715	0	432,715
<b>Parks and Recreation Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,715</b>	<b>0</b>	<b>432,715</b>
<b>Planning &amp; Development</b>						
Planning Capital Improvement	0	0	0	12,808	0	12,808
<b>Planning &amp; Development Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,808</b>	<b>0</b>	<b>12,808</b>
<b>Debt Service</b>						
Capital Improvement Debt Service	0	0	0	0	0	0
<b>Debt Service Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>12,500</b>	<b>2,051,529</b>	<b>0</b>	<b>2,064,029</b>

<b>Summary of Revenue and Expenditures Grant Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Intergovernment Revenue	81,123	166,842	806,470	1,530,470	235,210
<b>Total Revenue</b>	<b>81,123</b>	<b>166,842</b>	<b>806,470</b>	<b>1,530,470</b>	<b>235,210</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Public Safety (Fire/Police)	75,159	108,666	100,000	105,800	105,800
Public Works	75,725	2,181	691,470	618,350	129,410
Parks and Recreation	0	528,320	204,320	204,320	0
<b>Total Expenditures</b>	<b>150,884</b>	<b>639,167</b>	<b>995,790</b>	<b>928,470</b>	<b>235,210</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>



<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Grant Fund</b>					
<b>Intergovernment Revenue</b>					
Police Grants	71,081	108,666	100,000	105,000	105,800
Parks & Rec Grants	0	6,401	15,000	736,200	0
Public Works Grants	10,042	51,775	691,470	689,270	129,410
<b>Intergovernment Revenue Total</b>	<b>81,123</b>	<b>166,842</b>	<b>806,470</b>	<b>1,530,470</b>	<b>235,210</b>
<b>Total Revenue</b>	<b>81,123</b>	<b>166,842</b>	<b>806,470</b>	<b>1,530,470</b>	<b>235,210</b>



<b>Summary of Expenditures by Activity Grant Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Public Safety (Fire/Police)</b>					
Police Grants	75,159	108,666	100,000	105,800	105,800
	<u>75,159</u>	<u>108,666</u>	<u>100,000</u>	<u>105,800</u>	<u>105,800</u>
<b>Public Works</b>					
Grants	75,725	2,181	691,470	618,350	129,410
	<u>75,725</u>	<u>2,181</u>	<u>691,470</u>	<u>618,350</u>	<u>129,410</u>
<b>Parks and Recreation</b>					
Parks & Rec Grants	0	528,320	204,320	204,320	0
	<u>0</u>	<u>528,320</u>	<u>204,320</u>	<u>204,320</u>	<u>0</u>
<b>Totals</b>	<u>150,884</u>	<u>639,167</u>	<u>995,790</u>	<u>928,470</u>	<u>235,210</u>



<b>Budgeted Expenditures by Type Grant Fund</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Public Safety (Fire/Police)</b>						
Police Grants	105,000	800	0	0	0	105,800
<b>Public Safety (Fire/Police) Total</b>	<b>105,000</b>	<b>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,800</b>
<b>Public Works</b>						
Grants	0	0	0	129,410	0	129,410
<b>Public Works Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,410</b>	<b>0</b>	<b>129,410</b>
<b>Parks and Recreation</b>						
Parks & Rec Grants	0	0	0	0	0	0
<b>Parks and Recreation Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>105,000</b>	<b>800</b>	<b>0</b>	<b>129,410</b>	<b>0</b>	<b>235,210</b>

<b>Summary of Revenue and Expenditures Storm Water Improvement Tax</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Sales Tax	190,752	196,638	190,000	190,000	194,750
Other Income	785	1,431	300	1,200	1,000
<b>Total Revenue</b>	<b>191,537</b>	<b>198,069</b>	<b>190,300</b>	<b>191,200</b>	<b>195,750</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Public Works	110,613	55,393	458,570	115,996	371,902
<b>Total Expenditures</b>	<b>110,613</b>	<b>55,393</b>	<b>458,570</b>	<b>115,996</b>	<b>371,902</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>

<b>Summary of Revenue</b>					
<b>Storm Water Improvement Tax</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Sales Tax</b>					
Municipal Sales Tax	190,752	196,638	190,000	190,000	194,750
<b>Sales Tax Total</b>	<u>190,752</u>	<u>196,638</u>	<u>190,000</u>	<u>190,000</u>	<u>194,750</u>
<b>Other Income</b>					
Interest Income	785	1,431	300	1,200	1,000
<b>Other Income Total</b>	<u>785</u>	<u>1,431</u>	<u>300</u>	<u>1,200</u>	<u>1,000</u>
<b>Total Revenue</b>	<u>191,537</u>	<u>198,069</u>	<u>190,300</u>	<u>191,200</u>	<u>195,750</u>



<b>Summary of Expenditures by Activity Storm Water Improvement Tax</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Public Works</b>					
Storm Water Improvement	110,613	55,393	458,570	115,996	371,902
	<u>110,613</u>	<u>55,393</u>	<u>458,570</u>	<u>115,996</u>	<u>371,902</u>
<b>Totals</b>	<u>110,613</u>	<u>55,393</u>	<u>458,570</u>	<u>115,996</u>	<u>371,902</u>



<b>Budgeted Expenditures by Type</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Storm Water Improvement Tax</b>						
<b>Public Works</b>						
Storm Water Improvement	38,042	1,420	62,440	270,000	0	371,902
<b>Public Works Total</b>	<b>38,042</b>	<b>1,420</b>	<b>62,440</b>	<b>270,000</b>	<b>0</b>	<b>371,902</b>
<b>Total</b>	<b>38,042</b>	<b>1,420</b>	<b>62,440</b>	<b>270,000</b>	<b>0</b>	<b>371,902</b>

<b>Summary of Revenue and Expenditures Sewer Lateral Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Other Income	227,869	227,070	400,250	340,000	407,000
<b>Total Revenue</b>	<b>227,869</b>	<b>227,070</b>	<b>400,250</b>	<b>340,000</b>	<b>407,000</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Public Works	345,312	390,043	360,082	428,632	443,680
<b>Total Expenditures</b>	<b>345,312</b>	<b>390,043</b>	<b>360,082</b>	<b>428,632</b>	<b>443,680</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Sewer Lateral Fund</b>					
<b>Other Income</b>					
Interest Income	482	320	250	0	0
Sewer Lateral Fees	227,387	226,750	400,000	340,000	407,000
<b>Other Income Total</b>	<u>227,869</u>	<u>227,070</u>	<u>400,250</u>	<u>340,000</u>	<u>407,000</u>
<b>Total Revenue</b>	<u>227,869</u>	<u>227,070</u>	<u>400,250</u>	<u>340,000</u>	<u>407,000</u>



<b>Summary of Expenditures by Activity Sewer Lateral Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Public Works</b>					
Sanitary Sewer Lateral Repair	345,312	390,043	360,082	428,632	443,680
	<u>345,312</u>	<u>390,043</u>	<u>360,082</u>	<u>428,632</u>	<u>443,680</u>
<b>Totals</b>	<b>345,312</b>	<b>390,043</b>	<b>360,082</b>	<b>428,632</b>	<b>443,680</b>



<b><i>Budgeted Expenditures by Type Sewer Lateral Fund</i></b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Public Works</b>						
Sanitary Sewer Lateral Repair	62,525	2,040	379,115	0	0	443,680
<b>Public Works Total</b>	<b>62,525</b>	<b>2,040</b>	<b>379,115</b>	<b>0</b>	<b>0</b>	<b>443,680</b>
<b>Total</b>	<b>62,525</b>	<b>2,040</b>	<b>379,115</b>	<b>0</b>	<b>0</b>	<b>443,680</b>

<b>Summary of Revenue and Expenditures</b>					
<b>Old Webster Taxing District Fund</b>					
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	41,235	41,429	37,000	50,135	40,000
Licenses	38,480	35,623	32,000	35,000	35,000
Other Income	72	131	50	100	100
<b>Total Revenue</b>	<b>79,787</b>	<b>77,183</b>	<b>69,050</b>	<b>85,235</b>	<b>75,100</b>
<b>Expenditures</b>					
Planning & Development	37,725	41,499	49,650	45,190	53,030
<b>Total Expenditures</b>	<b>37,725</b>	<b>41,499</b>	<b>49,650</b>	<b>45,190</b>	<b>53,030</b>
<b>Other Financing Sources (uses)</b>					
Operating Transfer Out	-35,078	-35,678	-31,240	-31,240	-37,240
<b>Total Other Financing Sources</b>	<b>-35,078</b>	<b>-35,678</b>	<b>-31,240</b>	<b>-31,240</b>	<b>-37,240</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Old Webster Taxing District Fund</b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	41,311	41,490	37,000	40,000	40,000
Real Estate Taxes - Delinquent	-76	-521	0	0	0
Financial Institution	0	460	0	10,135	0
Interest on Property Taxes	0	0	0	0	0
<b>Property Taxes Total</b>	<b>41,235</b>	<b>41,429</b>	<b>37,000</b>	<b>50,135</b>	<b>40,000</b>
<b>Licenses</b>					
Merch/Manuf License	38,480	35,623	32,000	35,000	35,000
<b>Licenses Total</b>	<b>38,480</b>	<b>35,623</b>	<b>32,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Other Income</b>					
Interest Income	72	131	50	100	100
Miscellaneous Income	0	0	0	0	0
<b>Other Income Total</b>	<b>72</b>	<b>131</b>	<b>50</b>	<b>100</b>	<b>100</b>
<b>Total Revenue</b>	<b>79,787</b>	<b>77,183</b>	<b>69,050</b>	<b>85,235</b>	<b>75,100</b>



<b>Summary of Expenditures by Activity Old Webster Taxing District Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Planning &amp; Development</b>					
Old Webster Taxing District	37,725	41,499	49,650	45,190	53,030
	<u>37,725</u>	<u>41,499</u>	<u>49,650</u>	<u>45,190</u>	<u>53,030</u>
<b>Totals</b>	<b>37,725</b>	<b>41,499</b>	<b>49,650</b>	<b>45,190</b>	<b>53,030</b>



<b>Budgeted Expenditures by Type</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Old Webster Taxing District Fund</b>						
<b>Planning &amp; Development</b>						
Old Webster Taxing District	0	9,000	44,030	0	0	53,030
<b>Planning &amp; Development Total</b>	<b>0</b>	<b>9,000</b>	<b>44,030</b>	<b>0</b>	<b>0</b>	<b>53,030</b>
<b>Total</b>	<b>0</b>	<b>9,000</b>	<b>44,030</b>	<b>0</b>	<b>0</b>	<b>53,030</b>

<b>Summary of Revenue and Expenditures</b>					
<b>Old Orchard Taxing District Fund</b>					
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	29,167	34,666	30,000	30,000	30,000
Licenses	21,959	21,940	20,000	22,000	22,000
Other Income	91	94	50	50	50
<b>Total Revenue</b>	<b>51,217</b>	<b>56,700</b>	<b>50,050</b>	<b>52,050</b>	<b>52,050</b>
<b>Expenditures</b>					
Planning & Development	23,948	21,686	32,270	25,590	28,770
<b>Total Expenditures</b>	<b>23,948</b>	<b>21,686</b>	<b>32,270</b>	<b>25,590</b>	<b>28,770</b>
<b>Other Financing Sources (uses)</b>					
Operating Transfer Out	-33,190	-27,270	-27,147	-27,147	-33,438
<b>Total Other Financing Sources</b>	<b>-33,190</b>	<b>-27,270</b>	<b>-27,147</b>	<b>-27,147</b>	<b>-33,438</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Old Orchard Taxing District Fund</b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	28,857	34,955	30,000	30,000	30,000
Real Estate Taxes - Delinquent	310	-289	0	0	0
<b>Property Taxes Total</b>	<b>29,167</b>	<b>34,666</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Licenses</b>					
Merch/Manuf License	21,959	21,940	20,000	22,000	22,000
<b>Licenses Total</b>	<b>21,959</b>	<b>21,940</b>	<b>20,000</b>	<b>22,000</b>	<b>22,000</b>
<b>Other Income</b>					
Interest Income	91	94	50	50	50
<b>Other Income Total</b>	<b>91</b>	<b>94</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Total Revenue</b>	<b>51,217</b>	<b>56,700</b>	<b>50,050</b>	<b>52,050</b>	<b>52,050</b>



<b>Summary of Expenditures by Activity Old Orchard Taxing District Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Planning &amp; Development</b>					
Old Orchard Taxing District	23,948	21,686	32,270	25,590	28,770
	<u>23,948</u>	<u>21,686</u>	<u>32,270</u>	<u>25,590</u>	<u>28,770</u>
<b>Totals</b>	<b>23,948</b>	<b>21,686</b>	<b>32,270</b>	<b>25,590</b>	<b>28,770</b>



<b><i>Budgeted Expenditures by Type</i></b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b><i>Old Orchard Taxing District Fund</i></b>						
<b>Planning &amp; Development</b>						
Old Orchard Taxing District	0	400	28,370	0	0	28,770
<b>Planning &amp; Development Total</b>	<b>0</b>	<b>400</b>	<b>28,370</b>	<b>0</b>	<b>0</b>	<b>28,770</b>
<b>Total</b>	<b>0</b>	<b>400</b>	<b>28,370</b>	<b>0</b>	<b>0</b>	<b>28,770</b>

<b>Summary of Revenue and Expenditures</b>					
<b>Crossroads Taxing District Fund</b>					
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	16,096	13,750	15,500	15,500	15,500
Licenses	9,444	9,310	9,000	9,000	9,000
<b>Total Revenue</b>	<b>25,540</b>	<b>23,060</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>
<b>Expenditures</b>					
Planning & Development	9,242	14,349	16,090	9,920	11,650
<b>Total Expenditures</b>	<b>9,242</b>	<b>14,349</b>	<b>16,090</b>	<b>9,920</b>	<b>11,650</b>
<b>Other Financing Sources (uses)</b>					
Operating Transfer Out	-17,500	-17,875	-17,875	-17,875	-20,360
<b>Total Other Financing Sources</b>	<b>-17,500</b>	<b>-17,875</b>	<b>-17,875</b>	<b>-17,875</b>	<b>-20,360</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b><i>Crossroads Taxing District Fund</i></b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	15,649	15,912	15,500	15,500	15,500
Real Estate Taxes - Delinquent	447	-2,162	0	0	0
<b>Property Taxes Total</b>	<b>16,096</b>	<b>13,750</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>
<b>Licenses</b>					
Merch/Manuf License	9,444	9,310	9,000	9,000	9,000
<b>Licenses Total</b>	<b>9,444</b>	<b>9,310</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>Total Revenue</b>	<b>25,540</b>	<b>23,060</b>	<b>24,500</b>	<b>24,500</b>	<b>24,500</b>



<b>Summary of Expenditures by Activity Crossroads Taxing District Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Planning &amp; Development</b>					
Crossroads Taxing District	9,242	14,349	16,090	9,920	11,650
	<u>9,242</u>	<u>14,349</u>	<u>16,090</u>	<u>9,920</u>	<u>11,650</u>
<b>Totals</b>	<b>9,242</b>	<b>14,349</b>	<b>16,090</b>	<b>9,920</b>	<b>11,650</b>



<b><i>Budgeted Expenditures by Type</i></b> <b><i>Crossroads Taxing District Fund</i></b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Planning &amp; Development</b>						
Crossroads Taxing District	0	1,550	6,100	2,000	2,000	11,650
<b>Planning &amp; Development Total</b>	<b>0</b>	<b>1,550</b>	<b>6,100</b>	<b>2,000</b>	<b>2,000</b>	<b>11,650</b>
<b>Total</b>	<b>0</b>	<b>1,550</b>	<b>6,100</b>	<b>2,000</b>	<b>2,000</b>	<b>11,650</b>



<b>Summary of Revenue and Expenditures General Obligation Debt Service</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	1,291,835	1,286,819	1,292,000	1,291,583	1,293,000
Other Income	2,838	3,534	2,000	3,000	3,000
<b>Total Revenue</b>	<b>1,294,673</b>	<b>1,290,353</b>	<b>1,294,000</b>	<b>1,294,583</b>	<b>1,296,000</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Debt Service	1,178,162	1,176,562	1,180,300	1,180,300	1,184,350
<b>Total Expenditures</b>	<b>1,178,162</b>	<b>1,176,562</b>	<b>1,180,300</b>	<b>1,180,300</b>	<b>1,184,350</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>General Obligation Debt Service</b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	1,123,873	1,128,282	1,120,000	1,125,000	1,125,000
Real Estate Taxes - Delinquent	7,980	-85	15,000	10,000	10,000
Personal Property taxes - Current	127,496	128,807	130,000	130,000	130,000
Personal Prop Taxes- Delinquent	8,904	8,791	6,000	6,000	7,000
Utility Real Property	23,582	21,024	21,000	20,583	21,000
<b>Property Taxes Total</b>	<b>1,291,835</b>	<b>1,286,819</b>	<b>1,292,000</b>	<b>1,291,583</b>	<b>1,293,000</b>
<b>Other Income</b>					
Interest Income	2,838	3,534	2,000	3,000	3,000
<b>Other Income Total</b>	<b>2,838</b>	<b>3,534</b>	<b>2,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Total Revenue</b>	<b>1,294,673</b>	<b>1,290,353</b>	<b>1,294,000</b>	<b>1,294,583</b>	<b>1,296,000</b>



<b>Summary of Expenditures by Activity General Obligation Debt Service</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Debt Service</b>					
General Obligation Debt Service	1,178,162	1,176,562	1,180,300	1,180,300	1,184,350
	<u>1,178,162</u>	<u>1,176,562</u>	<u>1,180,300</u>	<u>1,180,300</u>	<u>1,184,350</u>
<b>Totals</b>	<b>1,178,162</b>	<b>1,176,562</b>	<b>1,180,300</b>	<b>1,180,300</b>	<b>1,184,350</b>



<b>Budgeted Expenditures by Type</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>General Obligation Debt Service</b>						
Debt Service						
General Obligation Debt Service	0	0	0	0	1,184,350	1,184,350
<b>Debt Service Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,184,350</b>	<b>1,184,350</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,184,350</b>	<b>1,184,350</b>

<b>Summary of Revenue and Expenditures Shoppes At Old Webster TIF Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Revenues</b>					
Property Taxes	323,391	325,378	300,000	300,000	173,590
Sales Tax	168,454	171,288	150,000	164,800	165,000
Utility Taxes	3,390	3,418	3,450	3,442	3,505
Other Income	24	210	20	400	200
<b>Total Revenue</b>	<b>495,259</b>	<b>500,294</b>	<b>453,470</b>	<b>468,642</b>	<b>342,295</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Expenditures</b>					
Debt Service	478,201	434,759	453,470	647,739	342,295
<b>Total Expenditures</b>	<b>478,201</b>	<b>434,759</b>	<b>453,470</b>	<b>647,739</b>	<b>342,295</b>

	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>

<b>Summary of Revenue</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Shoppes At Old Webster TIF Fund</b>					
<b>Property Taxes</b>					
Real Estate Taxes - Current	327,684	327,681	300,000	300,000	173,590
Real Estate Taxes - Delinquent	-4,293	-2,303	0	0	0
<b>Property Taxes Total</b>	<b>323,391</b>	<b>325,378</b>	<b>300,000</b>	<b>300,000</b>	<b>173,590</b>
<b>Sales Tax</b>					
Municipal Sales Tax	168,454	171,288	150,000	164,800	165,000
<b>Sales Tax Total</b>	<b>168,454</b>	<b>171,288</b>	<b>150,000</b>	<b>164,800</b>	<b>165,000</b>
<b>Utility Taxes</b>					
Water Gross Receipts	433	436	440	440	445
Gas Gross Receipts	654	660	665	664	675
Telephone Gross Receipts	1,246	1,256	1,270	1,265	1,290
Electric Gross Receipts	1,057	1,066	1,075	1,073	1,095
<b>Utility Taxes Total</b>	<b>3,390</b>	<b>3,418</b>	<b>3,450</b>	<b>3,442</b>	<b>3,505</b>
<b>Other Income</b>					
Interest Income	24	210	20	400	200
<b>Other Income Total</b>	<b>24</b>	<b>210</b>	<b>20</b>	<b>400</b>	<b>200</b>
<b>Total Revenue</b>	<b>495,259</b>	<b>500,294</b>	<b>453,470</b>	<b>468,642</b>	<b>342,295</b>



<b>Summary of Expenditures by Activity Shoppes At Old Webster TIF Fund</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Debt Service</b>					
Shoppes At Old Webster	478,201	434,759	453,470	647,739	342,295
	<u>478,201</u>	<u>434,759</u>	<u>453,470</u>	<u>647,739</u>	<u>342,295</u>
<b>Totals</b>	<b>478,201</b>	<b>434,759</b>	<b>453,470</b>	<b>647,739</b>	<b>342,295</b>



<b>Budgeted Expenditures by Type Shoppes At Old Webster TIF</b>	<b>Personnel</b>	<b>Materials and Supplies</b>	<b>Contractual</b>	<b>Capital</b>	<b>Other</b>	<b>Total</b>
<b>Debt Service</b>						
Shoppes At Old Webster	0	0	0	0	342,295	342,295
<b>Debt Service Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,295</b>	<b>342,295</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>342,295</b>	<b>342,295</b>

## 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 \$.758 for residential property, and \$.706 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 31<sup>st</sup>. 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**



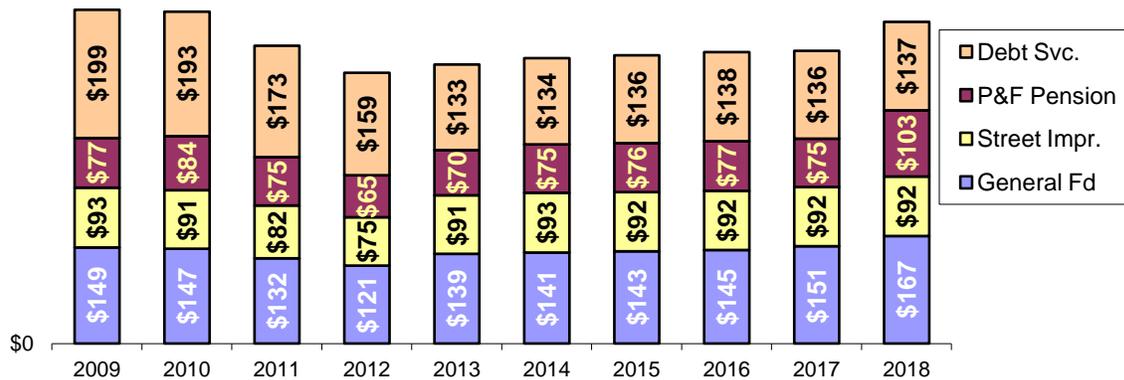
Combined Real Estate Tax Revenues are anticipated to be \$3,726,450 in total for FY17, with an increase anticipated in FY18 for a total budgeted figure of \$4,159,105.

**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 31<sup>st</sup>.

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 \$453,905 in total for FY17, with a slight increase anticipated in FY18 for a total budgeted figure of \$498,580.

**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 \$.706 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 31<sup>st</sup>. 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 2017	Fiscal Year 2018
General Fund	\$24,951	\$25,575
Street Improvement Fund	\$12,108	\$12,000
Police & Fire Pension Fund	\$ 9,700	\$10,000
Debt Retirement	\$20,583	\$21,000

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

## Intergovernmental Revenues

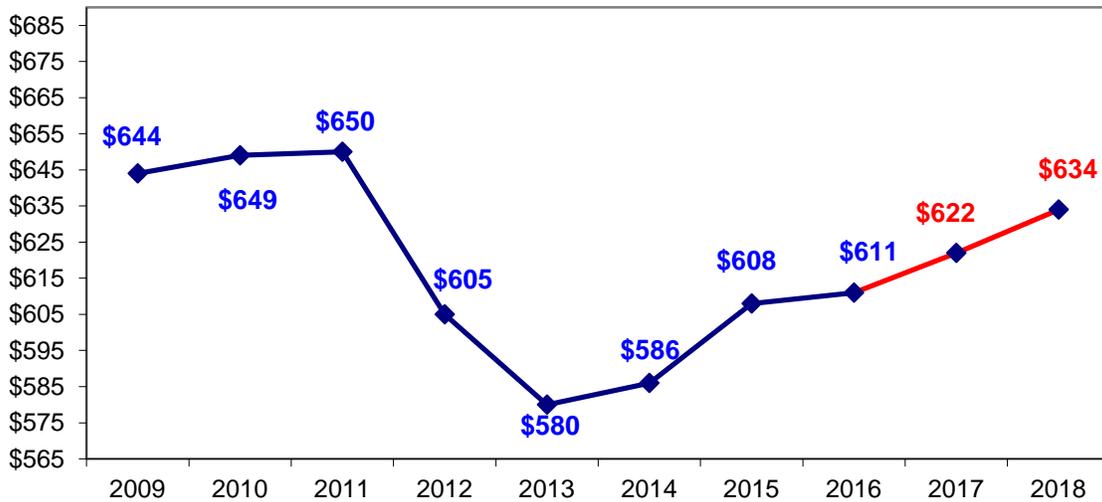
### A. Missouri Gasoline Tax

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 FY18 per capita gasoline tax distribution will be approximately \$27.57. Based on the City of Webster Groves's adjusted 2010 census population of 22,995, gasoline tax revenues are projected to be \$634,000 in FY18, a slight increase from the FY 2017 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
2009	\$643,511	-3.74%
2010	\$649,042	.86%
2011	\$649,768	-.11%
2012	\$604,882	-6.9%
2013	\$579,961	-4.1%
2014	\$586,412	1.1%
2015	\$608,375	2.4%
2016	\$611,124	0.4%
2017 Estimated	\$621,550	1.7%
2018 Budget	\$634,000	2.0%

**Missouri Gasoline Tax-10 Year Trend in Thousands**

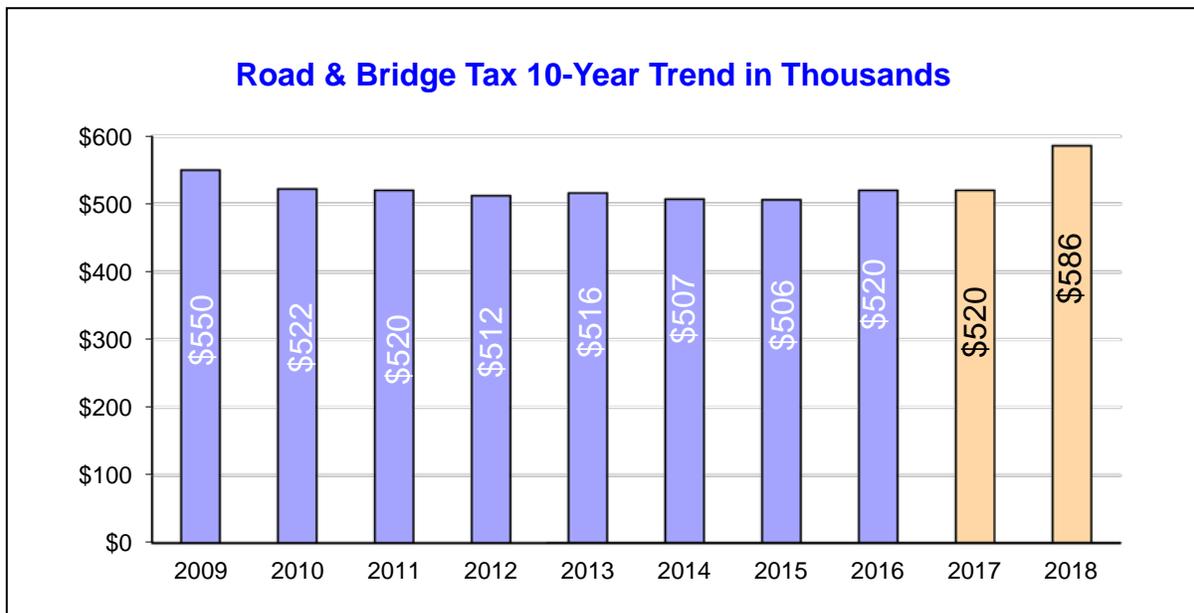


### B. Road and Bridge Tax

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 15<sup>th</sup> 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 FY18 Road and Bridge Tax is expected to yield \$586,300, 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
2009	\$550,354	18.46%
2010	\$521,655	-5.2%
2011	\$519,700	-.37%
2012	\$511,567	-1.6%
2013	\$516,074	.01%
2014	\$507,177	-1.7%
2015	\$505,965	-.002%
2016	\$520,198	2.8%
2017 Estimated	\$520,000	-.0003%
2018 Budget	\$586,300	12.75%



**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 currently indicate that cigarette smoking has leveled off as it had in general in previous years of the trend, and tax revenue reflects a decrease in the FY17 estimate. Per capita cigarette tax revenue is estimated at \$2.61 in FY18. 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 FY18. 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 \$9.27 in FY18. 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 \$213,239 in FY18. 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 \$4.35 in FY18. Based on the City of Webster Groves's adjusted 2010 census population of 22,995 residents, motor vehicle fee revenue is projected to be \$100,000 in FY18. Motor vehicle fees are credited to the General Fund.

## Sales Taxes

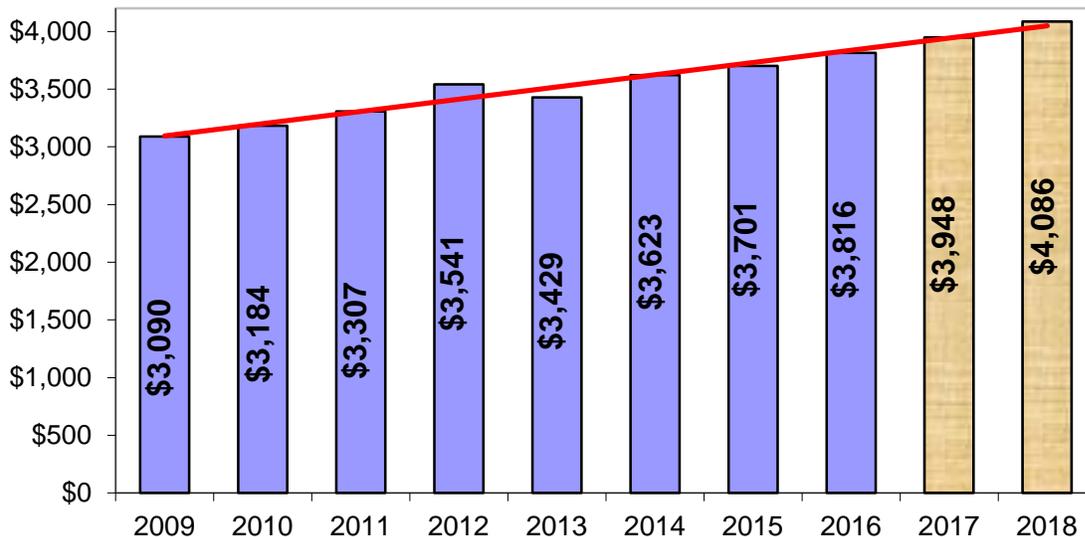
### A. One Percent Sales Tax

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 10<sup>th</sup> 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 26% of the City's total general revenue. The amount collected varies due to the fact that some businesses make quarterly contributions. Revenues for FY18 from the 1% sales tax and the ¼% local option tax are estimated at \$4,085,745.

### **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 FY18, this tax is expected to generate \$553,500 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.

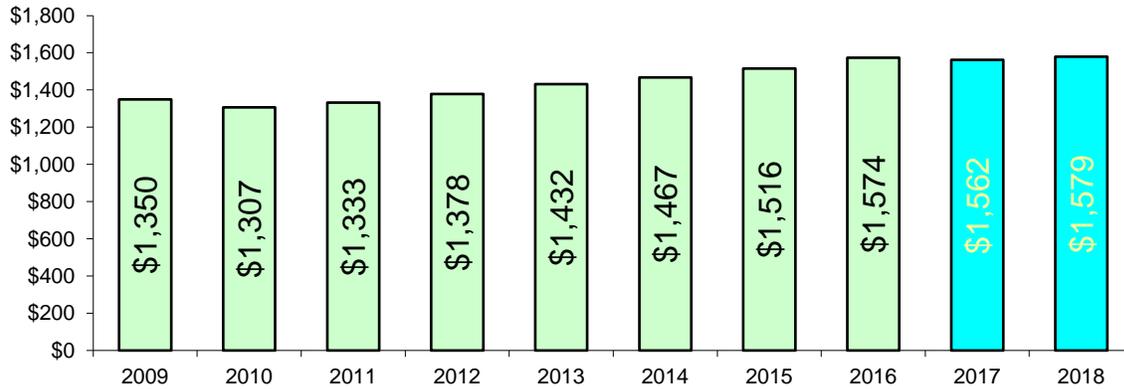
Due to the uniqueness of the motor vehicle sales tax formula in St. Louis County, non-resident motor vehicle sales that occur in Webster Groves escape ½ cent sales taxation; the tax only applies to Webster Groves residents. As a result, the annual ½ cent sales tax figure is not calculated as simply one-half of gross sales. For FY18, this tax is expected to generate \$806,000 of revenue for the Park Improvement Fund and \$194,750 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 \$1,579,000 for FY18. Capital improvement sales tax revenues are credited to the Capital Improvement Sales Tax Fund.

#### **F. Police/Public Safety Sales Tax**

In April 2017, voters in St. Louis County approved a county-wide sales tax of ½% for the purpose of providing funds for police and public safety. Revenues from this sales tax shall be used as follows: an amount equal to three-eighths of the proceeds of the tax shall be distributed to the County and the remaining five-eighths shall be distributed to the cities, towns and villages and the unincorporated area of the county according to the percentage of their population relative to the entire County. The tax is to start being collected as of October 1, 2018. For FY18, this tax is expected to generate \$750,000 of revenue which will be credited to the General 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 1<sup>st</sup> (with the property tax bill) and is due by December 31<sup>st</sup>. FY 2018 budgeted revenue figures are \$117,300, which is a slight increase from budgeted 2017 revenues, 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 30<sup>th</sup> of each year.

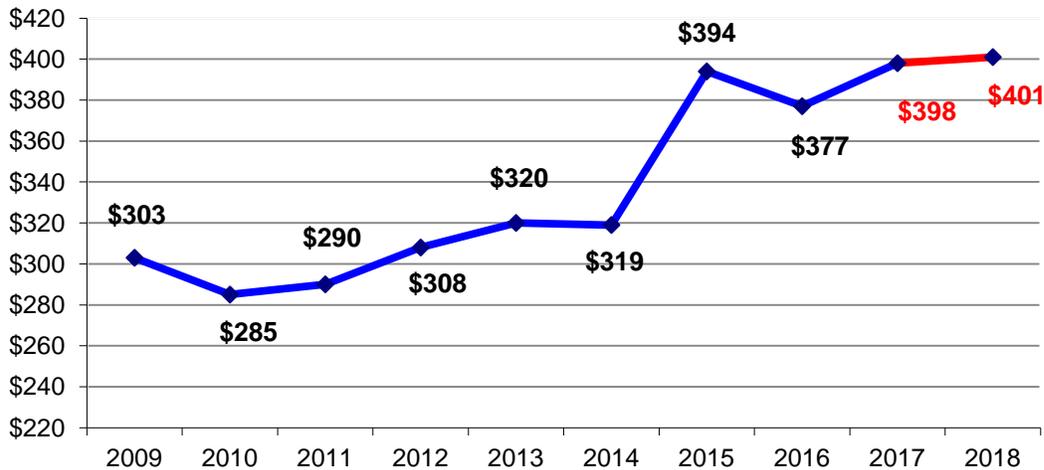
The City of Webster Groves charges local businesses a license fee to conduct business in Webster Groves based on the following schedule taken from Chapter 40, Section 40-180 of the City of Webster Groves Code of Ordinances: There shall be levied on the “gross receipts” of all merchants, manufacturers, 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 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).

Year	Business License	Percent Change
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	\$318,375	-.3%
2015	\$393,699	24.0%
2016	\$376,578	-4.3%
2017 Est.	\$397,500	5.6%
2018 Budget	\$401,475	.01%

For FY18, Business License Fees of \$401,475 are expected, which is slightly higher than estimated FY17 numbers. 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.

FY18 revenue predictions are expected to pull slightly ahead of receipts from Estimated FY17 and is budgeted at \$19,585 for FY18. This revenue is credited to the General Fund.

#### **D. Telecommunications Leases**

The City of Webster Groves currently has lease agreements for seven lease towers within the City with a number of telecommunications providers. (We lost two tower agreements in the last year.) These agreements have various payment terms and allocation increases. Additionally, the leases have various dates upon which they become due. 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 six lease agreements within the past six years, with decreases in revenues as a result. Therefore, the FY17 estimated figure is projected at \$195,450 while the FY18 budgeted figure is \$157,055.

### **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.

Estimated Revenue for FY17 of \$665,000 is projected to be collected, which is a significant decrease from the actual number that was collected in 2016, but is in line with what we've collected within the past several years. This was due to the implementation of some larger construction projects in FY16. It is estimated to level off a bit for FY 2018, with \$585,000 budgeted for Building Permit revenue in FY18. 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, \$17,500 is budgeted for FY18. 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 FY18. 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 meet prior year budget levels for FY18, 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.

Revenue is budgeted at \$316,200 for FY18 and is credited to the General Fund.

### **B. Gross Receipts Tax-Gas**

The City levies a 7% gross receipts tax on utilities doing business within the City of Webster Groves. Laclede Gas provides gas utility services to the City of Webster Groves. This tax is collected by the utility company and remitted to the City each subsequent month. This revenue is credited to the General Fund. About 60-70% of a customer's natural gas bill reflects the cost of natural gas from wholesale suppliers that is not subject to regulation by the Missouri Public Service Commission. Therefore, climate and market price of natural gas are the major components of this revenue source. Gas gross receipts are budgeted at \$770,000 for FY18 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 30<sup>th</sup>, 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 FY18 revenue for this item is budgeted at \$650,000. Gross Receipts Tax for Telephone Services is credited to the General Fund.

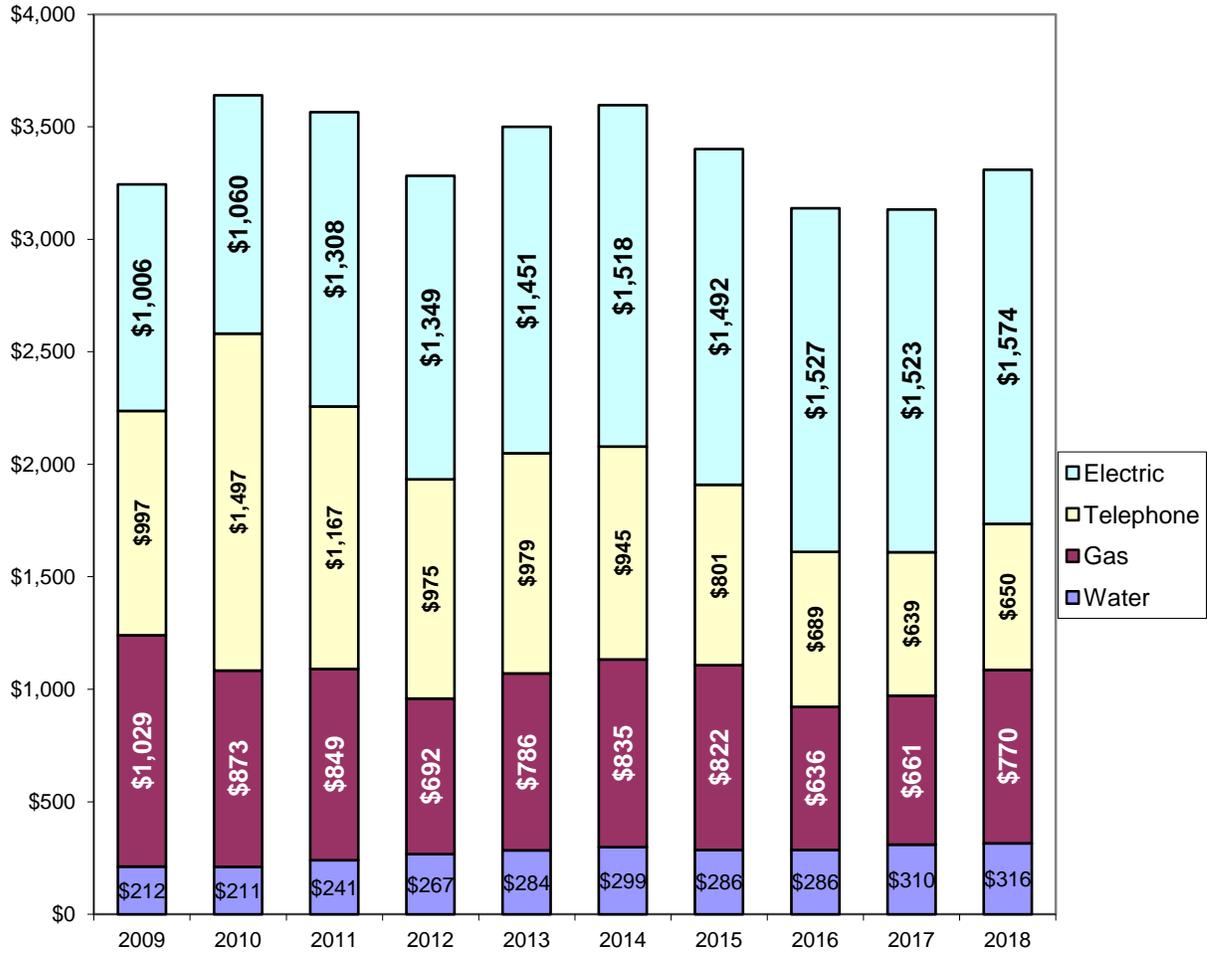
### **D. Gross Receipts Tax-Electric**

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 early 2017, AmerenUE increased rates by about \$3 per electrical customer based on approval from the Public Service Commission. Electric gross receipts are expected to net \$1,574,250 for FY18.

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

### Total Utility Tax: 10 Year Trend in Thousands



Year	Gross Receipts	Percent Change
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	\$3,596,714	.180%
2015	\$3,400,922	5.44%
2016	\$3,138,223	-7.70%
2017 Est.	\$3,132,905	-0.17%
2018 Budget	\$3,310,450	5.67%

## 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 FY18 is expected to slightly increase from FY17 estimates of \$692,700. Court revenue is budgeted at \$750,000 for FY18 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 \$370,000 for FY18 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 3<sup>rd</sup> party agent, ProClaims Billing. Revenue for FY18 is expected to increase slightly to \$435,000 with FY17 estimates of \$420,000. Ambulance charge reimbursements are credited to the General Fund.

## Recreation Fees

### **A. Fitness Daily Admissions, Passes, and Programs**

The City of Webster Groves's Fitness Center 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 \$518,000 for FY18. 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 5, 2017 through August 4, 2017. Fees per weekly session are \$85 per resident and \$93 per non-resident. The City projects revenue for this line item to reach \$95,000 for FY18, which is a decrease from the FY17 estimates. 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 \$546,500 for FY18, which is a slight reduction from FY17 estimates. 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 \$276,000 for FY18, which is an increase from estimated FY17 of \$272,000. 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 guest. 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 \$311,000 for FY18, which is a small decrease from FY17 estimated figures of \$315,000. 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 FY18 revenue is projected to be \$20,000. 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 Bompert and W. Lockwood. Parking permits are valid from January 1<sup>st</sup> through December 31<sup>st</sup> of each year. The cost of the permit is pro-rated but refunds are not issued and permits are non-transferable. For FY18, 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 FY18, interest income for the general fund is expected to add an additional \$50,000 to the City's coffers in the General Fund. An additional \$20,850 in interest income is projected for FY18 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 FY18 are budgeted at \$124,000 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. On April 5, 2016, Webster Groves voters approved a referendum that allows the city to assess a fee of up to \$50 per year for residential units with six (6) dwelling units or less. (The prior annual fee was set at a maximum of \$28 per year.) 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 FY18 the City projects \$407,000 in Sewer Lateral Fee revenue, with a

fee assessed of \$50 to each Webster Groves homeowner for 2018, 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 FY18, the City expects to receive \$1,084,410 in grant revenues, credited to the Grant Fund. These grants include a municipal park grant, a Police grant and a Public Works grant.



<i>Full-Time Personnel Summary</i>		2016	2017	2018
Fund/Department/Program	Position Title	Authorized	Authorized	Authorized
<b>General Fund</b>				
General Government				
City Manager	City Manager	1.00	1.00	1.00
<b>City Manager Total</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
City Clerk	City Clerk	1.00	1.00	1.00
	Deputy City Clerk	1.00	1.00	1.00
<b>City Clerk Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Human Resources	Human Resources Specialist	1.00	1.00	1.00
<b>Human Resources Total</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Municipal Court	Court Clerk	2.00	2.00	2.00
<b>Municipal Court Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Finance	Assistant City Manager	1.00	1.00	1.00
	Finance Manager	1.00	1.00	1.00
	Accountant	1.00	1.00	1.00
	Accounting/Purchasing Coordinator	1.00	0.00	0.00
<b>Finance Total</b>		<b>4.00</b>	<b>3.00</b>	<b>3.00</b>
Customer Service	Customer Service Supervisor	1.00	0.00	0.00
	Customer Service Representative	2.00	2.00	2.00
<b>Customer Service Total</b>		<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
Information Technology	Information Technology Manager	1.00	1.00	1.00
	GIS Coordinator	0.25	0.50	0.50
	IT Technician	0.00	1.00	1.00
<b>Information Technology Total</b>		<b>1.25</b>	<b>2.50</b>	<b>2.50</b>
Police	Police Chief	1.00	1.00	1.00
	Police Captain	2.00	2.00	1.00
	Lieutenant	3.00	3.00	4.00
	Sergeant	6.00	6.00	6.00



<i>Full-Time Personnel Summary</i>		2016	2017	2018
Fund/Department/Program	Position Title	Authorized	Authorized	Authorized
Police	Patrol Officer	34.00	34.00	34.00
	Administrative Assistant	1.00	1.00	1.00
	Administrative Clerk / Secretary	1.00	1.00	1.00
<b>Police Total</b>		<b>48.00</b>	<b>48.00</b>	<b>48.00</b>
Fire	Fire Chief	1.00	1.00	1.00
	Asst Chief / Chief Training Officer	1.00	1.00	1.00
	Battalion Chief	3.00	3.00	3.00
	Fire Captain	6.00	6.00	6.00
	Firefighter / Paramedic	27.00	27.00	27.00
	Administrative Assistant	1.00	0.00	0.00
	Administrative Coordinator	0.00	1.00	1.00
<b>Fire Total</b>		<b>39.00</b>	<b>39.00</b>	<b>39.00</b>
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	1.00	1.00	1.00
<b>Admin/Engineering Total</b>		<b>2.95</b>	<b>2.95</b>	<b>2.95</b>
Street Maintenance	Street Superintendent	1.00	1.00	1.00
	Asst Street Superintendent	1.00	1.00	1.00
	Building Maintenance Mechanic	1.00	0.00	1.00
	Building Maintenance Mechanic II	0.00	1.00	1.00
	Sr Maint Worker / Equip Operator	2.00	2.00	2.00
	Arborist	0.00	0.00	1.00
	Maintenance Worker II	4.00	4.00	4.00
	Maintenance Worker I	7.00	7.00	5.00
<b>Street Maintenance Total</b>		<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
Garage	Fleet Maintenance Supervisor	1.00	1.00	1.00
	Equipment Mechanic I	1.00	1.00	1.00

<b>Full-Time Personnel Summary</b>		<b>2016 Authorized</b>	<b>2017 Authorized</b>	<b>2018 Authorized</b>
<b>Fund/Department/Program</b>	<b>Position Title</b>			
<b>Garage Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Parks	Parks Superintendent	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
<b>Parks Total</b>		<b>4.75</b>	<b>4.75</b>	<b>4.75</b>
Recreation	Parks & Recreation Director	0.75	0.75	0.75
	Recreation Superintendent	0.75	0.75	0.75
	Recreation Supervisor	1.00	1.00	1.00
	Building Maintenance Mechanic II	0.50	0.50	0.50
	Maintenance Worker I	1.00	1.00	1.00
	Administrative Coordinator	1.00	1.00	1.00
<b>Recreation Total</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
Aquatic Center	Recreation Facilities Superintendent	0.25	0.25	0.25
	Recreation Superintendent	0.25	0.25	0.25
<b>Aquatic Center Total</b>		<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
Ice Arena	Recreation Facilities Superintendent	0.75	0.75	0.75
	Asst. Ice Rink Manager	1.00	1.00	1.00
	Maintenance Worker II	0.00	0.00	1.00
	Maintenance Worker I	1.00	1.00	0.00
<b>Ice Arena Total</b>		<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
Fitness	Fitness Supervisor	1.00	1.00	1.00
	Maintenance Worker I	1.00	1.00	1.00
<b>Fitness Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Planning	Planning & Development Director	1.00	1.00	1.00
	Planner	1.00	1.00	1.00

<b>Full-Time Personnel Summary</b>		<b>2016 Authorized</b>	<b>2017 Authorized</b>	<b>2018 Authorized</b>
<b>Fund/Department/Program</b>	<b>Position Title</b>			
<b>Planning Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
Code Enforcement	Building Commissioner	1.00	1.00	1.00
	Building Inspector	1.00	1.00	1.00
	Plan Reviewer	1.00	1.00	1.00
	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
<b>Code Enforcement Total</b>		<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>General Fund Total</b>		<b>146.20</b>	<b>145.45</b>	<b>145.45</b>
<b>Street Improvement Tax Fund</b>				
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
	GIS Coordinator	0.75	0.50	0.50
	Engineering Inspector	0.25	0.25	0.25
<b>Street Improvement Total</b>		<b>2.85</b>	<b>2.60</b>	<b>2.60</b>
<b>Street Improvement Tax Fund Total</b>		<b>2.85</b>	<b>2.60</b>	<b>2.60</b>
<b>Sewer Lateral Fund</b>				
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
<b>Sanitary Sewer Lateral Repair Total</b>		<b>0.65</b>	<b>0.65</b>	<b>0.65</b>
<b>Sewer Lateral Fund Total</b>		<b>0.65</b>	<b>0.65</b>	<b>0.65</b>
<b>Storm Water Improvement Tax Fund</b>				
Public Works				
Storm Water Improvement	Public Works Director	0.10	0.10	0.10

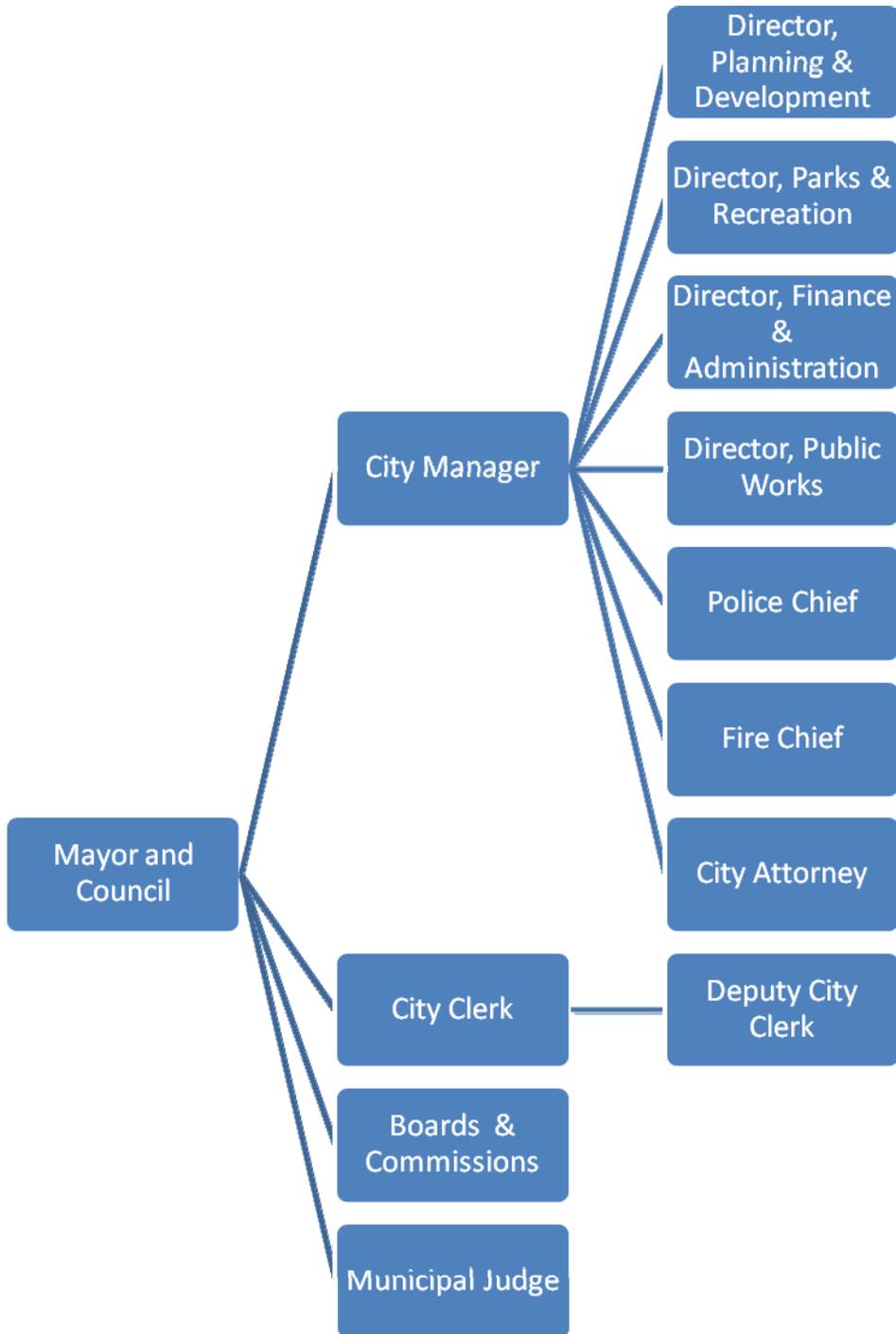


<i>Full-Time Personnel Summary</i>		2016	2017	2018
Fund/Department/Program	Position Title	Authorized	Authorized	Authorized
Storm Water Improvement	Civil Engineer	0.10	0.10	0.10
	Engineering Inspector	0.10	0.10	0.10
<b>Storm Water Improvement Total</b>		<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
<b>Storm Water Improvement Tax Fund Total</b>		<b>0.30</b>	<b>0.30</b>	<b>0.30</b>
<b>Park Improvement Tax Fund</b>				
Parks and Recreation				
Park Improvement	Parks & Recreation Director	0.25	0.25	0.25
	Parks Superintendent	0.75	0.75	0.75
	Horticulture Supervisor	1.00	1.00	1.00
	Park Worker II	1.00	1.00	0.00
	Park Worker I	1.00	1.00	2.00
<b>Park Improvement Total</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Park Improvement Tax Fund Total</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>All Personnel Total</b>		<b>154.00</b>	<b>153.00</b>	<b>153.00</b>



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## Executive & Legislative Departments



EXECUTIVE AND LEGISLATIVE

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Ordinances Passed	42	49	40
Resolutions Passed	37	46	39
Additions to Document center on Website	214	271	290
City Website Visits	201,569	262,598	296,096



Fund	<b>General</b>	Program	<b>City Council</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01. 01</b>

***Program Description***

The Mayor and six Council members 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 2018 for Council members to attend the National League of Cities conference.



Fund <b>General</b>		Program <b>City Council</b>			
Department <b>General Government</b>		Account Number <b>01 - 01 . 01</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	4,492	4,023	4,695	4,314	4,314
700 Materials and Supplies	5,854	4,876	5,750	5,250	6,050
800 Contractual Services	27,162	47,545	32,750	32,647	42,750
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>37,508</b>	<b>56,444</b>	<b>43,195</b>	<b>42,211</b>	<b>53,114</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Part Time Personnel</b>			
Mayor	1.00	1.00	1.00
Council Members	6.00	6.00	6.00
<b>Part Time Personnel Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>



Fund		Program				
<b>General</b>		<b>City Council</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 01</b>				
<b>Personnel Services</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
602	Part-Time	4,165	3,730	4,350	4,000	4,000
609	Workers Compensation	8	8	12	8	8
696	F.I.C.A.	319	285	333	306	306
	<b>Total</b>	<b>4,492</b>	<b>4,023</b>	<b>4,695</b>	<b>4,314</b>	<b>4,314</b>

Fund		Program				
<b>General</b>		<b>City Council</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 01</b>				
<b><i>Materials and Supplies</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
701	Miscellaneous	857	472	900	900	900
702	Office Supplies	3,914	2,900	3,200	3,200	3,300
718	Special Events	1,083	1,504	1,650	1,150	1,850
	<b>Total</b>	<b>5,854</b>	<b>4,876</b>	<b>5,750</b>	<b>5,250</b>	<b>6,050</b>



Fund		Program				
<b>General</b>		<b>City Council</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 01</b>				
<b><i>Contractual</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	4,717	17,953	5,000	1,875	10,000
812	Meetings & Conf	8,086	9,877	12,000	4,000	5,000
820	Elections	0	5,726	0	12,000	12,000
822	Memberships	10,172	10,172	10,350	10,172	10,350
829	Printing	0	200	200	0	200
830	Advertising	4,002	3,617	5,000	4,500	5,000
841	Publications	185	0	200	100	200
	<b>Total</b>	<b>27,162</b>	<b>47,545</b>	<b>32,750</b>	<b>32,647</b>	<b>42,750</b>



Fund	<b>General</b>	Program	<b>Boards and Commissions</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 08</b>

***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***

The budget for FY 2018 includes \$3,000 for the Historic Preservation Commission, and increased funding for Public Relations.





Fund		Program				
General		Boards and Commissions				
Department		Account Number				
General Government		01 - 01 . 08				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
Account Number	Account Title					
701	Miscellaneous	0	40	150	0	150
718	Special Events	5,398	5,471	6,650	6,914	6,200
	<b>Total</b>	<b>5,398</b>	<b>5,511</b>	<b>6,800</b>	<b>6,914</b>	<b>6,350</b>



Fund		Program				
<b>General</b>		<b>Boards and Commissions</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 08</b>				
<b><i>Contractual</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	26,471	27,339	9,025	16,225	16,525
812	Meetings & Conf	0	0	300	0	300
829	Printing	0	0	300	116	300
830	Advertising	2,138	1,652	2,700	2,700	2,700
	<b>Total</b>	<b>28,609</b>	<b>28,991</b>	<b>12,325</b>	<b>19,041</b>	<b>19,825</b>



Fund	<b>General</b>	Program	<b>City Manager</b>
Department	<b>General Government</b>	Account Number	<b>01 – 01 . 02</b>

***Program Description***

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

***Budget Highlights***



Fund		Program			
<b>General</b>		<b>City Manager</b>			
Department		Account Number			
<b>General Government</b>		<b>01 - 01 . 02</b>			
<b><i>Program Request</i></b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	211,050	216,339	222,440	223,750	235,338
700 Materials and Supplies	1,517	1,127	1,280	850	1,140
800 Contractual Services	64,836	27,600	27,925	26,000	27,025
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>277,403</b>	<b>245,066</b>	<b>251,645</b>	<b>250,600</b>	<b>263,503</b>

<b><i>Personnel Schedule</i></b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>			
City Manager	1.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



Fund		Program				
General		City Manager				
Department		Account Number				
General Government		01 - 01 . 02				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	165,937	170,528	174,750	175,485	182,540
609	Workers Compensation	329	341	400	400	410
640	Deferred Compensation	13,223	13,534	13,980	13,980	14,600
656	Essex vision	289	289	300	315	315
691	Dental	1,770	1,694	2,050	2,370	3,072
693	Group Life	1,145	1,145	1,145	1,145	3,023
696	F.I.C.A.	10,001	9,983	9,930	10,430	10,540
697	Hospital & Medical	17,621	18,090	19,160	18,900	20,113
698	L-T Disability	735	735	725	725	725
	<b>Total</b>	<b>211,050</b>	<b>216,339</b>	<b>222,440</b>	<b>223,750</b>	<b>235,338</b>



Fund		Program				
<b>General</b>		<b>City Manager</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 02</b>				
<b><i>Materials and Supplies</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
702	Office Supplies	583	468	380	300	340
703	Gasoline & Oil	934	624	700	550	600
730	Operational Equip	0	35	200	0	200
	<b>Total</b>	<b>1,517</b>	<b>1,127</b>	<b>1,280</b>	<b>850</b>	<b>1,140</b>

Fund		Program				
<b>General</b>		<b>City Manager</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 02</b>				
<b>Contractual</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	46,719	6,445	6,500	6,500	6,500
812	Meetings & Conf	1,010	1,126	2,325	275	1,075
822	Memberships	1,200	3,812	2,700	2,675	2,800
826	Communications	845	843	850	850	850
832	Vehicle Maintenance	196	127	150	300	400
841	Publications	298	547	400	400	400
849	Public Reporting	14,568	14,700	15,000	15,000	15,000
	<b>Total</b>	<b>64,836</b>	<b>27,600</b>	<b>27,925</b>	<b>26,000</b>	<b>27,025</b>



Fund	<b>General</b>	Program	<b>Legal Services</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 07</b>

***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***

Funds are budgeted in FY 2018 for the salary and expenses of a part-time Prosecutor Assistant. Also, beginning in FY 2018, the expense for the City Prosecuting Attorney is moved to this budget from the Court budget.



Fund <b>General</b>		Program <b>Legal Services</b>			
Department <b>General Government</b>		Account Number <b>01 - 01 . 07</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	0	0	0	5,751	17,771
700 Materials and Supplies	0	0	0	500	1,500
800 Contractual Services	222,278	171,160	180,700	161,200	217,950
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>222,278</b>	<b>171,160</b>	<b>180,700</b>	<b>167,451</b>	<b>237,221</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Part Time Personnel</b>			
Prosecutor Assistant	0.00	0.00	0.50
<b>Part Time Personnel Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>



Fund		Program				
General		Legal Services				
Department		Account Number				
General Government		01 - 01 . 07				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
602	Part-Time	0	0	0	5,330	16,475
609	Workers Compensation	0	0	0	13	36
696	F.I.C.A.	0	0	0	408	1,260
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,751</b>	<b>17,771</b>



Fund		Program				
General		Legal Services				
Department		Account Number				
General Government		01 - 01 . 07				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
Account Number	Account Title					
702	Office Supplies	0	0	0	500	1,500
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>1,500</b>



Fund		Program				
<b>General</b>		<b>Legal Services</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 07</b>				
<b><i>Contractual</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	221,653	171,160	180,000	160,000	216,000
821	Maintenance Contracts	0	0	0	500	500
822	Memberships	625	0	700	700	700
829	Printing	0	0	0	0	750
	<b>Total</b>	<b>222,278</b>	<b>171,160</b>	<b>180,700</b>	<b>161,200</b>	<b>217,950</b>



Fund	<b>General</b>	Program	<b>City Clerk</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 10</b>

***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 <b>General</b>		Program <b>City Clerk</b>			
Department <b>General Government</b>		Account Number <b>01 - 01 . 10</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	157,827	165,576	171,394	172,676	181,299
700 Materials and Supplies	1,832	1,434	1,347	1,347	1,560
800 Contractual Services	315	1,224	1,405	1,210	410
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>159,974</b>	<b>168,234</b>	<b>174,146</b>	<b>175,233</b>	<b>183,269</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



Fund		Program				
General		City Clerk				
Department		Account Number				
General Government		01 - 01 . 10				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	132,425	137,932	142,070	143,632	150,510
609	Workers Compensation	265	280	346	316	335
695	Overtime	1,414	1,328	1,500	1,500	1,500
696	F.I.C.A.	9,998	10,264	10,983	10,988	11,514
697	Hospital & Medical	13,725	15,772	16,495	16,240	17,440
	<b>Total</b>	<b>157,827</b>	<b>165,576</b>	<b>171,394</b>	<b>172,676</b>	<b>181,299</b>

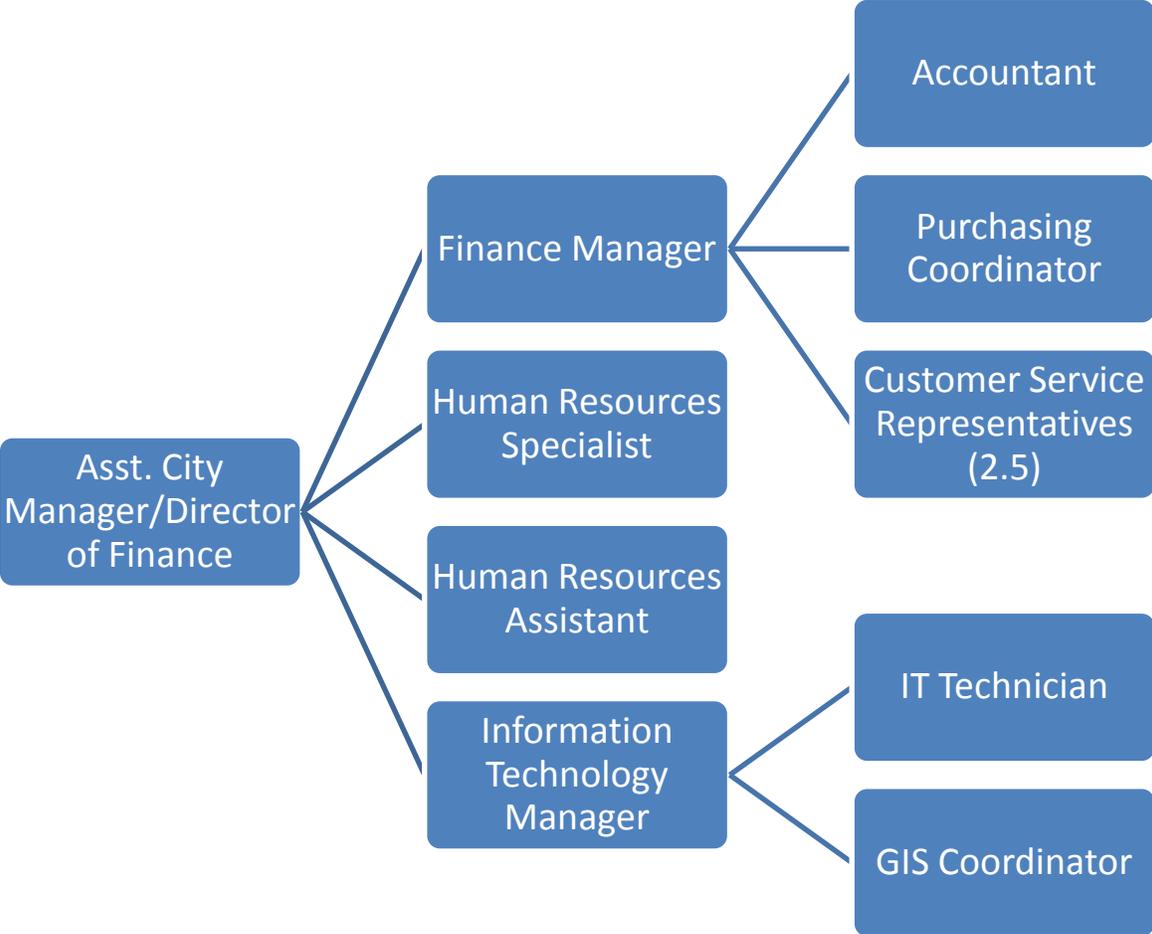


Fund		Program				
<b>General</b>		<b>City Clerk</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 10</b>				
<b><i>Materials and Supplies</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
701	Miscellaneous	8	100	200	0	200
702	Office Supplies	1,824	1,334	1,147	1,347	1,360
	<b>Total</b>	<b>1,832</b>	<b>1,434</b>	<b>1,347</b>	<b>1,347</b>	<b>1,560</b>



Fund		Program				
General		City Clerk				
Department		Account Number				
General Government		01 - 01 . 10				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
812	Meetings & Conf	50	0	200	0	100
822	Memberships	265	330	305	310	310
848	Training & Education	0	894	900	900	0
	<b>Total</b>	<b>315</b>	<b>1,224</b>	<b>1,405</b>	<b>1,210</b>	<b>410</b>

**Department of Finance & Administration**





FINANCE AND ADMINISTRATION

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
New Hires - Full Time	10	14	19
Court Cases Processed	8,250	8,216	8,400
Accounts Payable Checks	4,309	3,865	3,538
Written Purchase Orders	161	193	201
Employee Direct Deposits	10,126	10,215	10,300
Permits Issued	4,977	5,109	4,420
Licenses Issued	1,423	1,474	1,398
Parking Tickets Processed	2,480	2,471	2,369
Gift Certificates Sold	1,360	1,280	1,502
E-mail Messages Sent & Received	2,061,127	2,667,961	3,893,690
Spam Messages Stopped	166,207	233,238	287,473
Viruses Stopped	2,218	1,876	2,934



Fund	<b>General</b>	Program	<b>Human Resources</b>
Department	<b>General Government</b>	Account Number	<b>01 – 01. 03</b>

***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***

Funds are budgeted for an HR Connection website and for continued tuition assistance.



Fund		Program			
General		Human Resources			
Department		Account Number			
General Government		01 - 01 . 03			
<i>Program Request</i>	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Type of Expenditure					
600 Personnel	325,237	256,659	271,130	265,602	260,219
700 Materials and Supplies	7,767	21,952	7,685	6,452	6,925
800 Contractual Services	27,231	39,154	42,880	41,622	42,745
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>360,235</b>	<b>317,765</b>	<b>321,695</b>	<b>313,676</b>	<b>309,889</b>

<i>Personnel Schedule</i>	Number of Employees		
	2015 Actual	2016 Actual	2017 Budget
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Human Resources Specialist	1.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Part Time Personnel</b>			
Human Resources Assistant	0.50	0.50	0.50
<b>Part Time Personnel Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>



Fund		Program				
General		Human Resources				
Department		Account Number				
General Government		01 - 01 . 03				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	41,547	44,687	45,605	45,605	48,630
602	Part-Time	12,077	15,141	16,192	13,700	16,070
609	Workers Compensation	101	118	141	140	145
642	Pension	247,793	173,241	183,625	180,000	168,000
645	Misc Benefits & Awards	12,147	10,827	11,740	12,646	12,796
696	F.I.C.A.	3,333	3,907	4,727	4,537	4,950
697	Hospital & Medical	8,239	8,738	9,100	8,974	9,628
	<b>Total</b>	<b>325,237</b>	<b>256,659</b>	<b>271,130</b>	<b>265,602</b>	<b>260,219</b>



Fund		Program				
General		Human Resources				
Department		Account Number				
General Government		01 - 01 . 03				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	100	50	100
702	Office Supplies	2,452	1,957	1,960	1,277	1,700
716	Computer SW / HW	0	14,526	0	0	0
718	Special Events	5,315	5,469	5,625	5,125	5,125
	<b>Total</b>	<b>7,767</b>	<b>21,952</b>	<b>7,685</b>	<b>6,452</b>	<b>6,925</b>

Fund		Program				
General		Human Resources				
Department		Account Number				
General Government		01 - 01 . 03				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	2,326	5,874	2,390	2,709	2,150
812	Meetings & Conf	623	1,508	1,800	2,035	2,200
821	Maintenance Contracts	10,571	11,524	17,570	15,795	16,955
822	Memberships	0	295	375	370	525
829	Printing	52	108	115	0	100
830	Advertising	4,793	3,758	4,000	3,065	4,000
840	Medical Examinations	2,448	5,243	3,650	3,650	3,835
841	Publications	1,540	2,141	1,980	2,998	1,980
848	Training & Education	4,878	8,703	11,000	11,000	11,000
	<b>Total</b>	<b>27,231</b>	<b>39,154</b>	<b>42,880</b>	<b>41,622</b>	<b>42,745</b>



Fund	<b>General</b>	Program	<b>Municipal Court</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 04</b>

***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***

Salaries are slightly lower for FY 2018 as a Customer Service Representative will no longer help out with Court duties. Also, beginning in FY 2018, the expense for the City Prosecuting Attorney is moved from this budget to the Legal Department budget.



Fund <b>General</b>		Program <b>Municipal Court</b>			
Department <b>General Government</b>		Account Number <b>01 - 01 . 04</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	148,131	159,242	161,762	166,475	164,960
700 Materials and Supplies	2,294	2,714	2,800	2,800	2,800
800 Contractual Services	54,546	56,121	57,806	58,816	21,623
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>204,971</b>	<b>218,077</b>	<b>222,368</b>	<b>228,091</b>	<b>189,383</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>			
Court Clerk	2.00	2.00	2.00
<b>Full Time Personnel Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Part Time Personnel</b>			
Municipal Judge	1.00	1.00	1.00
<b>Part Time Personnel Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



Fund		Program				
General		Municipal Court				
Department		Account Number				
General Government		01 - 01 . 04				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	106,519	110,645	112,842	111,070	107,200
602	Part-Time	15,496	18,000	18,270	23,445	25,620
609	Workers Compensation	249	267	315	360	400
695	Overtime	3,405	4,714	3,500	3,500	3,500
696	F.I.C.A.	9,425	9,800	10,340	10,500	10,800
697	Hospital & Medical	13,037	15,816	16,495	17,600	17,440
	<b>Total</b>	<b>148,131</b>	<b>159,242</b>	<b>161,762</b>	<b>166,475</b>	<b>164,960</b>



Fund		Program				
General		Municipal Court				
Department		Account Number				
General Government		01 - 01 . 04				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
Account Number	Account Title					
701	Miscellaneous	6	0	100	100	100
702	Office Supplies	2,288	2,714	2,600	2,600	2,600
730	Operational Equip	0	0	100	100	100
	<b>Total</b>	<b>2,294</b>	<b>2,714</b>	<b>2,800</b>	<b>2,800</b>	<b>2,800</b>

Fund		Program				
<b>General</b>		<b>Municipal Court</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 04</b>				
<b><i>Contractual</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	36,000	36,500	38,000	39,000	3,000
810	Disposal Services	0	596	0	0	600
812	Meetings & Conf	2,189	1,920	2,600	2,400	2,400
821	Maintenance Contracts	10,608	10,778	11,800	12,475	11,800
822	Memberships	180	180	280	300	300
826	Communications	3,776	3,652	4,076	2,811	2,423
829	Printing	1,793	2,495	1,050	1,830	1,100
	<b>Total</b>	<b>54,546</b>	<b>56,121</b>	<b>57,806</b>	<b>58,816</b>	<b>21,623</b>



Fund	<b>General</b>	Program	<b>Finance</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 05</b>

***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***

The Communications line item has increased to cover the slightly higher printing costs of the Quarterly Newsletter as well as to provide funding for all four quarters. (The prior year funded 3 quarters.)



Fund		Program			
<b>General</b>		<b>Finance</b>			
Department		Account Number			
<b>General Government</b>		<b>01 - 01 . 05</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	314,897	309,033	314,499	314,438	324,215
700 Materials and Supplies	3,363	4,936	4,025	8,125	4,025
800 Contractual Services	190,990	169,502	141,875	143,026	437,230
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>509,250</b>	<b>483,471</b>	<b>460,399</b>	<b>465,589</b>	<b>765,470</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Assistant City Manager	1.00	1.00	1.00
Finance Manager	1.00	1.00	1.00
Accountant	1.00	1.00	1.00
Accounting/Purchasing Coordinator	1.00	0.00	0.00
<b>Full Time Personnel Total</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Part Time Personnel</b>			
Accounting/Purchasing Coordinator	0.00	0.75	0.75
<b>Part Time Personnel Total</b>	<b>0.00</b>	<b>0.75</b>	<b>0.75</b>



Fund		Program				
General		Finance				
Department		Account Number				
General Government		01 - 01 . 05				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	262,847	242,708	236,475	236,874	242,965
602	Part-Time	0	18,213	30,491	30,491	31,645
609	Workers Compensation	529	524	610	620	625
613	Auto Allowance	863	900	900	900	900
695	Overtime	0	78	0	0	0
696	F.I.C.A.	19,484	19,335	20,423	20,453	21,010
697	Hospital & Medical	31,174	27,275	25,600	25,100	27,070
	<b>Total</b>	<b>314,897</b>	<b>309,033</b>	<b>314,499</b>	<b>314,438</b>	<b>324,215</b>



Fund		Program				
General		Finance				
Department		Account Number				
General Government		01 - 01 . 05				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	43	85	300	4,400	300
702	Office Supplies	3,225	4,851	3,725	3,725	3,725
730	Operational Equip	95	0	0	0	0
	<b>Total</b>	<b>3,363</b>	<b>4,936</b>	<b>4,025</b>	<b>8,125</b>	<b>4,025</b>

Fund		Program				
General		Finance				
Department		Account Number				
General Government		01 - 01 . 05				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
811	Auditing	24,106	23,510	24,220	29,420	24,420
812	Meetings & Conf	2,816	8,086	8,450	9,310	7,995
821	Maintenance Contracts	28,306	21,073	22,500	22,970	24,000
822	Memberships	850	625	625	675	675
826	Communications	111,039	100,138	71,000	66,000	73,000
829	Printing	1,743	1,825	1,775	1,846	1,875
830	Advertising	1,936	722	1,500	1,000	1,000
831	Postage	9,985	9,932	8,000	8,000	8,000
834	Equip Maintenance	0	0	100	100	100
841	Publications	240	332	570	570	570
844	Lease/Purchase	9,379	2,748	2,600	2,600	2,600
848	Training & Education	590	511	535	535	535
853	Public Safety Reserve	0	0	0	0	292,460
	<b>Total</b>	<b>190,990</b>	<b>169,502</b>	<b>141,875</b>	<b>143,026</b>	<b>437,230</b>



Fund	<b>General</b>	Program	<b>Information Technology</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 06</b>

***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***

Funds are budgeted this year for a replacement ID card printer and software, Adobe Acrobat Pro licenses, and a laser printer/fax/scanner for the Fire Dept, as well as the usual computer replacements.



Fund <b>General</b>		Program <b>Information Technology</b>			
Department <b>General Government</b>		Account Number <b>01 - 01 . 06</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	134,609	144,062	181,215	181,395	186,802
700 Materials and Supplies	37,013	33,943	36,415	26,903	29,955
800 Contractual Services	82,421	129,419	138,546	127,925	149,475
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>254,043</b>	<b>307,424</b>	<b>356,176</b>	<b>336,223</b>	<b>366,232</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Information Technology Manager	1.00	1.00	1.00
GIS Coordinator	0.25	0.50	0.50
IT Technician	0.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>1.25</b>	<b>2.50</b>	<b>2.50</b>
<b>Part Time Personnel</b>			
IT Technician	0.75	0.00	0.00
<b>Part Time Personnel Total</b>	<b>0.75</b>	<b>0.00</b>	<b>0.00</b>



Fund		Program				
General		Information Technology				
Department		Account Number				
General Government		01 - 01 . 06				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	85,211	92,943	152,435	152,650	156,795
602	Part-Time	29,614	32,757	0	0	0
609	Workers Compensation	221	249	340	320	340
613	Auto Allowance	900	900	900	900	900
696	F.I.C.A.	8,557	9,613	11,660	11,665	11,995
697	Hospital & Medical	10,106	7,600	15,880	15,860	16,772
	<b>Total</b>	<b>134,609</b>	<b>144,062</b>	<b>181,215</b>	<b>181,395</b>	<b>186,802</b>



Fund		Program				
<b>General</b>		<b>Information Technology</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 06</b>				
<b><i>Materials and Supplies</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
701	Miscellaneous	74	49	150	150	150
702	Office Supplies	1,089	3,446	3,815	2,005	3,705
711	Hardware & Tools	643	85	100	75	100
716	Computer SW / HW	35,207	30,363	32,350	24,673	26,000
	<b>Total</b>	<b>37,013</b>	<b>33,943</b>	<b>36,415</b>	<b>26,903</b>	<b>29,955</b>



Fund		Program				
General		Information Technology				
Department		Account Number				
General Government		01 - 01 . 06				
<b>Contractual</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
Account Number	Account Title					
803	Professional Services	825	159	7,000	6,260	7,000
812	Meetings & Conf	1,380	3,364	3,700	3,665	3,700
821	Maintenance Contracts	57,235	78,888	69,220	66,755	79,495
826	Communications	22,518	18,040	21,696	21,745	22,580
841	Publications	0	121	1,000	700	1,000
844	Lease/Purchase	0	26,921	32,230	27,000	32,000
848	Training & Education	463	1,926	3,700	1,800	3,700
	<b>Total</b>	<b>82,421</b>	<b>129,419</b>	<b>138,546</b>	<b>127,925</b>	<b>149,475</b>



Fund	<b>General</b>	Program	<b>Customer Service</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 13</b>

***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***

Salaries are slightly higher in FY 2018 as a Customer Service Rep is no longer working 10 hours per week in the Court. The printing costs are lower as many forms and stickers are now being done by the Customer Service staff.



Fund		Program			
General		Customer Service			
Department		Account Number			
General Government		01 - 01 . 13			
<i>Program Request</i>	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Type of Expenditure					
600 Personnel	125,898	100,707	103,858	103,085	120,730
700 Materials and Supplies	3,460	3,560	2,600	2,600	2,400
800 Contractual Services	5,460	5,462	4,335	5,746	3,110
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>134,818</b>	<b>109,729</b>	<b>110,793</b>	<b>111,431</b>	<b>126,240</b>

<i>Personnel Schedule</i>	Number of Employees		
	2015 Actual	2016 Actual	2017 Budget
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Customer Service Supervisor	1.00	0.00	0.00
Customer Service Representative	2.00	2.00	2.00
<b>Full Time Personnel Total</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Part Time Personnel</b>			
Customer Service Representative	0.50	0.50	0.50
<b>Part Time Personnel Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>



Fund		Program				
General		Customer Service				
Department		Account Number				
General Government		01 - 01 . 13				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	99,412	66,182	64,985	64,985	77,080
602	Part-Time	0	10,230	16,455	14,800	15,915
609	Workers Compensation	197	152	200	180	190
695	Overtime	0	654	500	500	500
696	F.I.C.A.	7,009	5,378	6,268	6,120	7,155
697	Hospital & Medical	19,280	18,111	15,450	16,500	19,890
	<b>Total</b>	<b>125,898</b>	<b>100,707</b>	<b>103,858</b>	<b>103,085</b>	<b>120,730</b>



Fund		Program				
General		Customer Service				
Department		Account Number				
General Government		01 - 01 . 13				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	134	390	200	200	200
702	Office Supplies	2,867	2,384	2,000	2,000	2,000
730	Operational Equip	459	786	400	400	200
	<b>Total</b>	<b>3,460</b>	<b>3,560</b>	<b>2,600</b>	<b>2,600</b>	<b>2,400</b>



Fund		Program				
General		Customer Service				
Department		Account Number				
General Government		01 - 01 . 13				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	1,660	1,798	1,400	1,700	1,700
821	Maintenance Contracts	2,718	2,963	0	0	0
829	Printing	1,082	701	2,335	3,696	810
834	Equip Maintenance	0	0	100	100	100
848	Training & Education	0	0	500	250	500
	<b>Total</b>	<b>5,460</b>	<b>5,462</b>	<b>4,335</b>	<b>5,746</b>	<b>3,110</b>



Fund	<b>General</b>	Program	<b>Risk Management</b>
Department	<b>General Government</b>	Account Number	<b>01 - 01 . 25</b>

***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***

FY 2018 includes a 5% increase on business insurance policies.





Fund		Program				
<b>General</b>		<b>Risk Management</b>				
Department		Account Number				
<b>General Government</b>		<b>01 - 01 . 25</b>				
<b><i>Personnel Services</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
692	Unemployment	3,596	14,516	10,000	10,000	10,000
693	Group Life	21,657	17,453	18,800	18,700	19,000
698	L-T Disability	9,416	7,275	8,240	8,100	8,275
	<b>Total</b>	<b>34,669</b>	<b>39,244</b>	<b>37,040</b>	<b>36,800</b>	<b>37,275</b>



Fund		Program				
General		Risk Management				
Department		Account Number				
General Government		01 - 01 . 25				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
804	Misc Insurance	1,743	1,743	1,800	1,743	1,800
809	Insurance	202,257	250,322	252,595	245,269	257,500
	<b>Total</b>	<b>204,000</b>	<b>252,065</b>	<b>254,395</b>	<b>247,012</b>	<b>259,300</b>



Fund <b>Capital Improvement Tax</b>	Program <b>General Government Capital Improvement</b>
Department <b>General Government</b>	Account Number <b>26 - 01 . 55</b>

***Program Description***

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

***Budget Highlights***

Funds are budgeted in FY 2018 for a firewall server replacement, Microsoft Office license upgrades and desktop computer replacements.



Fund <b>Capital Improvement Tax</b>	Program <b>General Gov Capital Improvement</b>
Department <b>General Government</b>	Account Number <b>26 - 01 . 55</b>

<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
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	103,409	73,430	83,507	66,576	80,074
950 Other	0	0	0	0	0
<b>Totals</b>	<b>103,409</b>	<b>73,430</b>	<b>83,507</b>	<b>66,576</b>	<b>80,074</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			



Fund		Program				
Capital Improvement Tax		General Gov Capital Improvement				
Department		Account Number				
General Government		26 - 01 . 55				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	39,384	18,307	18,307	18,307	0
904	Computer Equipment	64,025	55,123	65,200	48,269	80,074
	<b>Total</b>	<b>103,409</b>	<b>73,430</b>	<b>83,507</b>	<b>66,576</b>	<b>80,074</b>



Fund	<b>Police and Fire Pension</b>	Program	<b>Police and Fire Pension</b>
Department	<b>Public Safety</b>	Account Number	<b>10 - 02 . 46</b>

***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***

The FY 2018 budget includes increased rates due to the passage of Proposition R. The Fire Department rate is now 16.8% and the Police Department rate is now 15.2%. This budget also includes the additional rate for non-uniform employees of 3.3%.



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

<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	743,606	678,825	601,735	591,365	1,230,589
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	3,000	3,000	3,000	3,000	3,000
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>746,606</b>	<b>681,825</b>	<b>604,735</b>	<b>594,365</b>	<b>1,233,589</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			

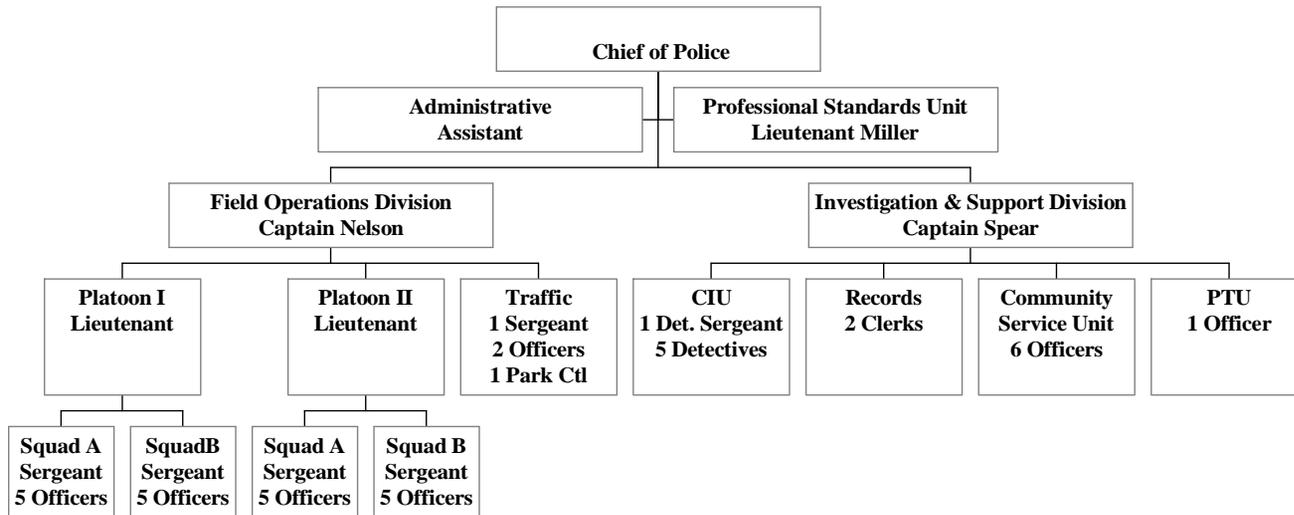


Fund		Program				
<b>Police and Fire Pension</b>		<b>Police &amp; Fire Pension Trust</b>				
Department		Account Number				
<b>Public Safety (Fire/Police)</b>		<b>10 - 02 . 46</b>				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
642	Pension	705,152	644,005	564,735	555,190	1,193,589
693	Group Life	14,275	14,247	15,000	14,775	15,000
698	L-T Disability	24,179	20,573	22,000	21,400	22,000
	<b>Total</b>	<b>743,606</b>	<b>678,825</b>	<b>601,735</b>	<b>591,365</b>	<b>1,230,589</b>



Fund		Program				
Police and Fire Pension		Police & Fire Pension Trust				
Department		Account Number				
Public Safety (Fire/Police)		10 - 02 . 46				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	3,000	3,000	3,000	3,000	3,000
	<b>Total</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>

# WEBSTER GROVES POLICE DEPARTMENT



POLICE DEPARTMENT

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Total Arrests	514	559	555
Traffic Citations	7,780	6,681	8,719
Parking Citations	3,333	2,897	2,740
Man-hours of Training	1,846	1,197	1,751
Calls For Service	27,854	27,750	26,307
Police Reports Written	2,048	2,330	2,243
Criminal Investigations	174	172	179



Fund	<b>General</b>	Program	<b>Police</b>
Department	<b>Public Safety</b>	Account Number	<b>01 - 02 . 09</b>

***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***

This program includes funding for a BusComm Liberty interview/record system.



Fund		Program			
<b>General</b>		<b>Police</b>			
Department		Account Number			
<b>Public Safety (Fire/Police)</b>		<b>01 - 02 . 09</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	3,685,773	3,774,707	3,841,982	3,774,176	4,095,038
700 Materials and Supplies	88,590	86,064	87,886	74,093	88,265
800 Contractual Services	186,123	177,609	204,488	192,908	200,462
900 Capital	0	0	0	0	6,441
950 Other	0	0	0	0	0
<b>Totals</b>	<b>3,960,486</b>	<b>4,038,380</b>	<b>4,134,356</b>	<b>4,041,177</b>	<b>4,390,206</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Police Chief	1.00	1.00	1.00
Police Captain	2.00	2.00	1.00
Lieutenant	3.00	3.00	4.00
Sergeant	6.00	6.00	6.00
Patrol Officer	34.00	34.00	34.00
Administrative Assistant	1.00	1.00	1.00
Administrative Clerk / Secretary	1.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>48.00</b>	<b>48.00</b>	<b>48.00</b>
<b>Part Time Personnel</b>			
Patrol Officer	0.00	0.00	0.75
Parking Control Officer	0.75	0.75	0.75
<b>Part Time Personnel Total</b>	<b>0.75</b>	<b>0.75</b>	<b>1.50</b>

Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	2,898,900	3,028,138	3,017,007	2,973,386	3,225,268
602	Part-Time	36,434	22,875	23,690	23,690	24,585
609	Workers Compensation	96,146	83,705	107,000	108,000	111,000
639	Personnel Allowance	45,574	47,077	51,335	50,500	53,145
694	Holiday Pay	103,699	106,849	119,000	117,000	132,000
695	Overtime	111,320	74,107	75,000	75,000	75,000
696	F.I.C.A.	46,365	46,268	51,000	50,500	54,180
697	Hospital & Medical	347,335	365,688	397,950	376,100	419,860
	<b>Total</b>	<b>3,685,773</b>	<b>3,774,707</b>	<b>3,841,982</b>	<b>3,774,176</b>	<b>4,095,038</b>

Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<b>Materials and Supplies</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	358	331	500	500	500
702	Office Supplies	5,398	4,809	6,356	6,650	7,125
703	Gasoline & Oil	75,148	48,723	61,000	46,355	54,240
704	Food	695	1,094	700	1,343	750
705	Audio / Visual Sup	126	-10	250	250	250
706	Munitions	3,473	7,601	4,140	4,140	3,100
707	Personnel Equipment	815	8,197	11,015	10,955	18,075
710	First Aid Supplies	252	0	900	900	1,700
730	Operational Equip	2,325	15,319	3,025	3,000	2,525
	<b>Total</b>	<b>88,590</b>	<b>86,064</b>	<b>87,886</b>	<b>74,093</b>	<b>88,265</b>

Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	22,368	11,650	17,908	16,448	18,080
812	Meetings & Conf	1,324	1,055	3,670	4,060	970
816	Equipment Rental	8,195	0	0	0	0
821	Maintenance Contracts	5,839	9,949	20,006	19,931	21,070
822	Memberships	2,552	2,112	5,665	5,590	5,590
826	Communications	77,813	75,562	76,654	73,654	79,022
829	Printing	1,501	1,499	4,900	3,550	4,800
831	Postage	26	45	250	650	275
832	Vehicle Maintenance	36,446	39,544	36,500	30,600	31,600
833	Radio Maintenance	318	507	1,500	1,500	1,500
834	Equip Maintenance	130	2,230	1,000	1,000	1,000
838	Laundry Service	6,656	5,400	6,600	6,600	7,200
841	Publications	0	607	1,050	600	600
848	Training & Education	13,416	15,217	16,535	16,475	16,505
854	DARE	-2,461	0	0	0	0
857	Pay Other Agencies	12,000	12,000	12,000	12,000	12,000
858	Neighborhood Watch	0	232	250	250	250
	<b>Total</b>	<b>186,123</b>	<b>177,609</b>	<b>204,488</b>	<b>192,908</b>	<b>200,462</b>



Fund		Program				
General		Police				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 09				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
904	Computer Equipment	0	0	0	0	6,441
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,441</b>



Fund	<b>General</b>	Program	<b>Police Shared Services</b>
Department	<b>Public Safety</b>	Account Number	<b>01 - 02 . 19</b>

***Program Description***

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

***Budget Highlights***

This department continues to share communication services and costs with seven other municipalities.





Fund		Program				
<b>General</b>		<b>Police Shared Services</b>				
Department		Account Number				
<b>Public Safety (Fire/Police)</b>		<b>01 - 02 . 19</b>				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
702	Office Supplies	334	2,455	2,500	2,558	3,335
	<b>Total</b>	<b>334</b>	<b>2,455</b>	<b>2,500</b>	<b>2,558</b>	<b>3,335</b>



Fund		Program				
General		Police Shared Services				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 19				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	367,009	351,468	396,645	396,000	436,839
	<b>Total</b>	<b>367,009</b>	<b>351,468</b>	<b>396,645</b>	<b>396,000</b>	<b>436,839</b>



Fund	<b>Capital Improvement Tax</b>	Program	<b>Police Capital Improvements</b>
Department	<b>Public Safety</b>	Account Number	<b>26 - 02 . 56</b>

***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***

This budget includes funds for a radio communications enhancement for portables that will allow officers to more effectively and safely communicate with Dispatch. Also included are four new police vehicles, one of which is a prisoner transport van. Costs for the van will be shared by the Cities of Webster Groves, Maplewood and Shrewsbury.





Fund		Program				
Capital Improvement Tax		Police Capital Improvement				
Department		Account Number				
Public Safety (Fire/Police)		26 - 02 . 56				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	79,488	39,204	4,200	4,200	0
902	Vehicle Equipment	80,543	150,219	144,000	134,137	115,758
904	Computer Equipment	0	12,563	16,000	16,000	17,000
905	Radio & Electronic Equip	0	0	0	0	22,000
	<b>Total</b>	<b>160,031</b>	<b>201,986</b>	<b>164,200</b>	<b>154,337</b>	<b>154,758</b>



Fund	<b>Grant</b>	Program	<b>Police Grants</b>
Department	<b>Public Safety</b>	Account Number	<b>04 - 02 . 33</b>

***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			
<b>Grant</b>		<b>Police Grants</b>			
Department		Account Number			
<b>Public Safety (Fire/Police)</b>		<b>04 - 02 . 33</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	73,744	107,848	100,000	105,000	105,000
700 Materials and Supplies	1,415	818	0	800	800
800 Contractual Services	0	0	0	0	0
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>75,159</b>	<b>108,666</b>	<b>100,000</b>	<b>105,800</b>	<b>105,800</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>



Fund		Program				
Grant		Police Grants				
Department		Account Number				
Public Safety (Fire/Police)		04 - 02 . 33				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	44,673	80,846	80,000	80,000	80,000
695	Overtime	29,071	27,002	20,000	25,000	25,000
	<b>Total</b>	<b>73,744</b>	<b>107,848</b>	<b>100,000</b>	<b>105,000</b>	<b>105,000</b>

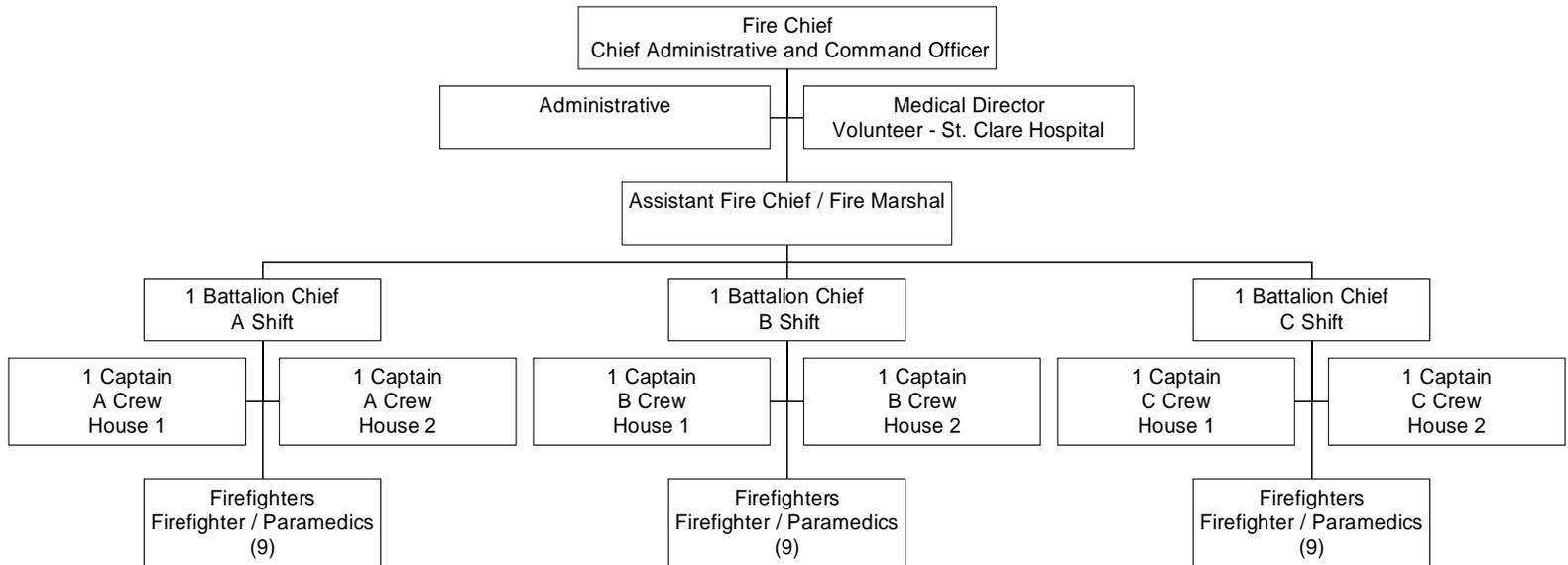


Fund		Program				
Grant		Police Grants				
Department		Account Number				
Public Safety (Fire/Police)		04 - 02 . 33				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
707	Personnel Equipment	1,415	818	0	800	800
	<b>Total</b>	<b>1,415</b>	<b>818</b>	<b>0</b>	<b>800</b>	<b>800</b>



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City of Webster Groves Fire Department  
Command Structure



FIRE DEPARTMENT

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Fire Truck Emergency Responses	1,184	1,169	1,284
Ambulance Runs	1,539	1,601	1,637
Safety Inspections	722	701	685
Man-hours of Training	5,913	6,526	11,012
Smoke Detectors Serviced or Installed	105	66	72
Fire Hydrants Inspected and Tested	830	832	827



Fund		Program			
General		Fire			
Department		Account Number			
Public Safety (Fire/Police)		01 - 02 . 11			
Program Request	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Type of Expenditure					
600 Personnel	3,692,941	3,788,774	3,786,994	3,735,948	3,962,763
700 Materials and Supplies	100,740	88,395	98,939	95,702	100,130
800 Contractual Services	102,856	95,936	110,130	100,875	129,660
900 Capital	2,695	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>3,899,232</b>	<b>3,973,105</b>	<b>3,996,063</b>	<b>3,932,525</b>	<b>4,192,553</b>

Personnel Schedule	Number of Employees		
	2015 Actual	2016 Actual	2017 Budget
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Fire Chief	1.00	1.00	1.00
Asst Chief / Chief Training Officer	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Fire Captain	6.00	6.00	6.00
Firefighter / Paramedic	27.00	27.00	27.00
Administrative Assistant	1.00	0.00	0.00
Administrative Coordinator	0.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>39.00</b>	<b>39.00</b>	<b>39.00</b>

Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	2,713,588	2,813,231	2,785,997	2,753,773	2,904,993
609	Workers Compensation	184,057	156,416	195,000	190,560	202,000
639	Personnel Allowance	37,552	39,491	41,627	41,100	42,445
694	Holiday Pay	110,909	111,991	107,245	103,000	118,225
695	Overtime	198,992	204,672	183,000	192,500	193,300
696	F.I.C.A.	38,576	40,322	44,000	39,915	47,360
697	Hospital & Medical	351,745	360,949	372,725	359,100	389,440
699	Fair Labor Standard Pay	57,522	61,702	57,400	56,000	65,000
	<b>Total</b>	<b>3,692,941</b>	<b>3,788,774</b>	<b>3,786,994</b>	<b>3,735,948</b>	<b>3,962,763</b>

Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
<b>Materials and Supplies</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	800	816	850	800	850
702	Office Supplies	5,189	4,824	1,719	4,400	4,600
703	Gasoline & Oil	27,725	17,663	26,450	24,000	26,500
705	Audio / Visual Sup	32	200	200	100	150
707	Personnel Equipment	15,230	19,775	22,500	22,400	24,000
708	Custodial Supplies	3,884	3,169	4,650	3,200	3,600
709	Chemicals	2,557	2,138	2,800	2,500	2,650
710	First Aid Supplies	20,428	23,105	21,000	21,800	22,800
711	Hardware & Tools	672	600	900	850	900
716	Computer SW / HW	13,228	4,612	9,010	8,922	9,000
718	Special Events	2,504	2,745	2,800	2,650	2,800
730	Operational Equip	8,491	8,748	6,060	4,080	2,280
	<b>Total</b>	<b>100,740</b>	<b>88,395</b>	<b>98,939</b>	<b>95,702</b>	<b>100,130</b>

Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
810	Disposal Services	1,271	1,880	2,040	1,850	2,040
812	Meetings & Conf	1,397	75	2,800	2,700	2,800
821	Maintenance Contracts	6,084	3,283	7,230	6,280	7,250
822	Memberships	1,869	1,940	2,065	2,085	2,510
824	Electricity	7,882	7,151	8,000	8,000	8,400
825	Gas	2,314	1,707	2,200	1,750	2,000
826	Communications	5,819	4,859	5,300	5,200	5,400
827	Water & Sewer	1,680	1,828	2,000	1,800	1,900
829	Printing	891	1,030	800	700	700
831	Postage	101	131	250	200	250
832	Vehicle Maintenance	31,083	32,043	32,000	29,000	30,000
833	Radio Maintenance	1,415	1,302	2,000	1,600	2,700
834	Equip Maintenance	8,141	6,181	6,920	5,650	6,200
835	Bldg Contract Maint	7,340	6,344	7,150	6,350	8,800
838	Laundry Service	8,212	8,288	9,400	8,800	9,200
840	Medical Examinations	7,715	8,753	8,500	8,650	9,630
841	Publications	1,165	1,200	1,255	1,255	1,350
848	Training & Education	8,477	7,941	10,220	9,005	28,530
	<b>Total</b>	<b>102,856</b>	<b>95,936</b>	<b>110,130</b>	<b>100,875</b>	<b>129,660</b>



Fund		Program				
General		Fire				
Department		Account Number				
Public Safety (Fire/Police)		01 - 02 . 11				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
902	Vehicle Equipment	2,695	0	0	0	0
	<b>Total</b>	<b>2,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



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

***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 for a location and cost estimate study for the replacement of firehouse 2. Funds are also budgeted for the replacement of 2 thermal imaging cameras, an automatic defibrillator and 2 multi gas detectors.



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

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	0	0	0	0	12,500
900 Capital	42,299	237,251	723,284	712,660	25,900
950 Other	0	0	0	0	0
<b>Totals</b>	<b>42,299</b>	<b>237,251</b>	<b>723,284</b>	<b>712,660</b>	<b>38,400</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>



Fund		Program				
Capital Improvement Tax		Fire Capital Improvement				
Department		Account Number				
Public Safety (Fire/Police)		26 - 02 . 57				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	0	0	0	0	12,500
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,500</b>

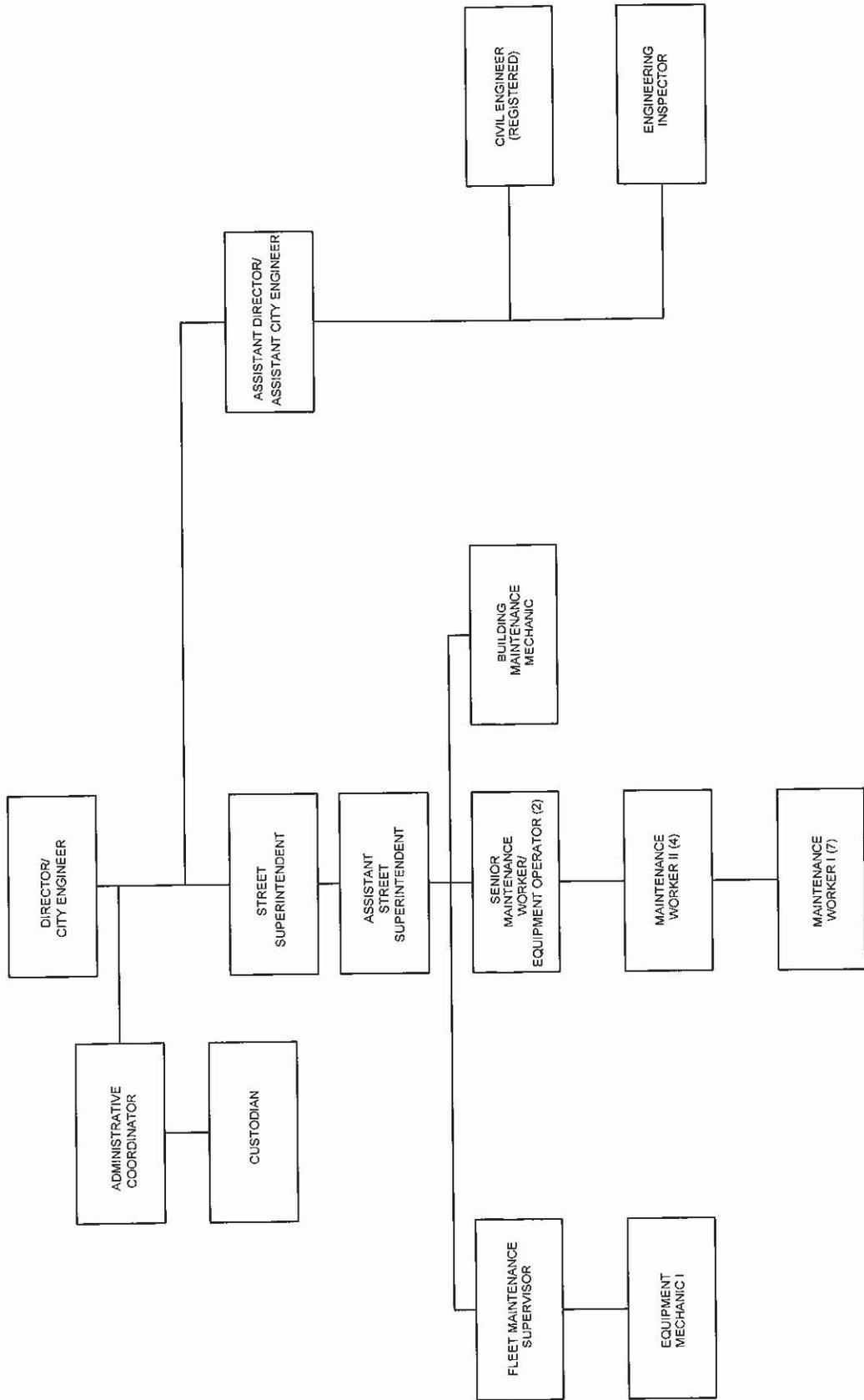


Fund		Program				
<b>Capital Improvement Tax</b>		<b>Fire Capital Improvement</b>				
Department		Account Number				
<b>Public Safety (Fire/Police)</b>		<b>26 - 02 . 57</b>				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	0	0	20,300	13,940	20,550
902	Vehicle Equipment	26,312	216,090	672,534	669,320	0
904	Computer Equipment	0	0	9,000	9,000	650
906	Contract Construction	15,987	21,161	21,450	20,400	4,700
	<b>Total</b>	<b>42,299</b>	<b>237,251</b>	<b>723,284</b>	<b>712,660</b>	<b>25,900</b>



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# DEPARTMENT OF PUBLIC WORKS ORGANIZATIONAL CHART



PUBLIC WORKS

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Potholes Patched	67	47	91
Feet of Yellow/White Line Striping Painted	32,794	47,103	35,842
Excavation Permits Processed	382	380	368
Street Excavations Backfilled & Paved	86	60	40
Sewer Lateral Repairs Approved	106	117	132
Seasonal Banners Installed	448	488	558
Regulatory & Street Name Signs Installed	236	397	357



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

***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***

No new major expenditures are planned for the Administration and Engineering Department of Public Works in FY 2018.



Fund		Program			
General		Admin/Engineering			
Department		Account Number			
Public Works		01 - 03 . 12			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	201,735	215,225	218,155	218,470	238,390
700 Materials and Supplies	3,835	2,929	3,221	2,430	2,860
800 Contractual Services	13,156	13,095	15,420	13,880	15,185
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>218,726</b>	<b>231,249</b>	<b>236,796</b>	<b>234,780</b>	<b>256,435</b>

<b>Personnel Schedule</b>		<b>Number of Employees</b>		
<b>Position Title</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>				
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		1.00	1.00	1.00
<b>Full Time Personnel Total</b>		<b>2.95</b>	<b>2.95</b>	<b>2.95</b>



Fund		Program				
General		Admin/Engineering				
Department		Account Number				
Public Works		01 - 03 . 12				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	168,207	179,832	182,715	183,245	201,340
609	Workers Compensation	1,519	1,666	2,000	1,800	2,000
696	F.I.C.A.	12,451	13,337	13,975	14,015	15,400
697	Hospital & Medical	19,558	20,390	19,465	19,410	19,650
	<b>Total</b>	<b>201,735</b>	<b>215,225</b>	<b>218,155</b>	<b>218,470</b>	<b>238,390</b>



Fund		Program				
General		Admin/Engineering				
Department		Account Number				
Public Works		01 - 03 . 12				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	51	8	500	100	300
702	Office Supplies	2,790	2,109	1,461	1,410	1,460
703	Gasoline & Oil	817	637	970	730	860
707	Personnel Equipment	177	175	190	190	190
711	Hardware & Tools	0	0	100	0	50
	<b>Total</b>	<b>3,835</b>	<b>2,929</b>	<b>3,221</b>	<b>2,430</b>	<b>2,860</b>

Fund		Program				
General		Admin/Engineering				
Department		Account Number				
Public Works		01 - 03 . 12				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	505	1,058	1,550	500	550
812	Meetings & Conf	1,269	2,125	3,260	3,260	3,340
814	Land/Building Rental	7,611	7,840	8,080	8,610	9,370
821	Maintenance Contracts	1,185	0	0	0	0
822	Memberships	636	355	420	400	360
826	Communications	863	703	640	640	640
829	Printing	166	20	250	0	250
830	Advertising	0	0	200	0	0
831	Postage	0	0	200	0	100
832	Vehicle Maintenance	921	994	500	400	500
834	Equip Maintenance	0	0	100	0	0
841	Publications	0	0	100	0	0
859	Recording Fees	0	0	120	70	75
	<b>Total</b>	<b>13,156</b>	<b>13,095</b>	<b>15,420</b>	<b>13,880</b>	<b>15,185</b>



Fund	<b>General</b>	Program	<b>Street Maintenance</b>
Department	<b>Public Works</b>	Account Number	<b>01 - 03 .14</b>

***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 2018 funds include the purchase of 600 tons of road salt, the amount used during the past winter season. The position of Urban Forester I is being created and one (1) Maintenance Worker I position is being removed from the FY 2018 budget.



Fund		Program			
<b>General</b>		<b>Street Maintenance</b>			
Department		Account Number			
<b>Public Works</b>		<b>01 - 03 . 14</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	884,941	855,998	939,097	922,200	980,312
700 Materials and Supplies	187,155	162,103	147,187	135,520	117,500
800 Contractual Services	252,331	257,452	253,590	253,995	259,674
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>1,324,427</b>	<b>1,275,553</b>	<b>1,339,874</b>	<b>1,311,715</b>	<b>1,357,486</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>			
Street Superintendent	1.00	1.00	1.00
Asst Street Superintendent	1.00	1.00	1.00
Building Maintenance Mechanic	1.00	0.00	0.00
Building Maintenance Mechanic II	0.00	1.00	1.00
Sr Maint Worker / Equip Operator	2.00	2.00	2.00
Urban Forester I	0.00	0.00	1.00
Maintenance Worker II	4.00	4.00	4.00
Maintenance Worker I	7.00	7.00	6.00
<b>Full Time Personnel Total</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>



Fund		Program				
General		Street Maintenance				
Department		Account Number				
Public Works		01 - 03 . 14				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	677,823	657,512	707,095	693,675	732,640
609	Workers Compensation	38,831	33,073	51,015	48,550	51,000
639	Personnel Allowance	-63	0	0	0	0
695	Overtime	10,690	8,140	12,200	8,000	12,000
696	F.I.C.A.	50,456	48,369	55,102	53,675	56,965
697	Hospital & Medical	107,204	108,904	113,685	118,300	127,707
	<b>Total</b>	<b>884,941</b>	<b>855,998</b>	<b>939,097</b>	<b>922,200</b>	<b>980,312</b>

Fund		Program				
General		Street Maintenance				
Department		Account Number				
Public Works		01 - 03 . 14				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	232	350	500	350	400
702	Office Supplies	1,767	1,390	1,347	1,230	1,360
703	Gasoline & Oil	45,303	32,131	32,190	28,840	33,740
704	Food	322	375	600	400	500
707	Personnel Equipment	5,304	6,118	5,600	5,400	5,500
708	Custodial Supplies	16	478	500	480	500
710	First Aid Supplies	100	120	100	90	100
711	Hardware & Tools	1,017	2,194	1,800	1,830	1,800
712	Maint Materials	43,647	24,499	24,000	24,000	24,000
713	Traffic Control Sup	13,554	14,934	10,000	9,800	9,500
714	Snow & Ice Control	74,233	76,529	68,550	61,100	38,100
730	Operational Equip	1,660	2,985	2,000	2,000	2,000
	<b>Total</b>	<b>187,155</b>	<b>162,103</b>	<b>147,187</b>	<b>135,520</b>	<b>117,500</b>

Fund		Program				
General		Street Maintenance				
Department		Account Number				
Public Works		01 - 03 . 14				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	3,439	3,484	4,250	4,100	2,099
810	Disposal Services	345	3,788	5,000	22,000	23,000
812	Meetings & Conf	80	1,737	1,440	1,440	1,440
821	Maintenance Contracts	3,196	3,096	9,240	9,200	9,510
822	Memberships	90	310	350	365	365
823	Street Lights	180,650	173,081	176,600	159,000	165,000
824	Electricity	12,141	4,199	4,740	4,200	4,550
825	Gas	6,491	5,333	5,770	5,250	5,430
826	Communications	2,922	2,888	2,300	3,030	3,500
829	Printing	270	310	350	310	350
832	Vehicle Maintenance	12,188	17,380	15,250	18,520	17,650
834	Equip Maintenance	16,357	22,909	18,500	18,500	19,000
846	Traffic Signal Repair	4,143	2,653	2,500	3,100	3,180
848	Training & Education	291	300	1,000	980	1,000
850	Parking Lot Lighting	5,728	5,071	6,300	4,000	3,600
851	Area Contract Maint	4,000	10,540	0	0	0
856	Street Light Maint	0	373	0	0	0
	<b>Total</b>	<b>252,331</b>	<b>257,452</b>	<b>253,590</b>	<b>253,995</b>	<b>259,674</b>



Fund	<b>General</b>	Program	<b>Garage</b>
Department	<b>Public Works</b>	Account Number	<b>01 - 03. 15</b>

***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 2018 funds include the purchase of ABS cables for the Analyzer to enable the mechanics to analyze and diagnose engine codes for the large trucks in the Parks and Public Works Departments.



Fund		Program			
<b>General</b>		<b>Garage</b>			
Department		Account Number			
<b>Public Works</b>		<b>01 - 03 . 15</b>			
<b><i>Program Request</i></b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	130,075	113,807	127,015	124,440	130,211
700 Materials and Supplies	13,378	12,162	15,100	13,390	15,090
800 Contractual Services	275	684	1,500	1,130	1,200
900 Capital	0	0	6,000	8,700	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>143,728</b>	<b>126,653</b>	<b>149,615</b>	<b>147,660</b>	<b>146,501</b>

<b><i>Personnel Schedule</i></b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>			
Fleet Maintenance Supervisor	1.00	1.00	1.00
Equipment Mechanic I	1.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>



Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	105,910	97,600	106,090	106,090	109,406
609	Workers Compensation	3,118	2,842	3,490	3,320	3,550
695	Overtime	1,698	0	2,200	0	1,500
696	F.I.C.A.	7,773	7,415	8,285	8,195	8,445
697	Hospital & Medical	11,576	5,950	6,950	6,835	7,310
	<b>Total</b>	<b>130,075</b>	<b>113,807</b>	<b>127,015</b>	<b>124,440</b>	<b>130,211</b>



Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	200	0	0
703	Gasoline & Oil	735	255	0	0	0
707	Personnel Equipment	1,693	1,811	2,250	2,110	2,200
708	Custodial Supplies	50	324	400	380	400
711	Hardware & Tools	483	597	750	300	750
717	Shop Supplies	8,316	8,391	9,900	9,000	9,500
730	Operational Equip	2,101	784	1,600	1,600	2,240
	<b>Total</b>	<b>13,378</b>	<b>12,162</b>	<b>15,100</b>	<b>13,390</b>	<b>15,090</b>

Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
810	Disposal Services	0	0	500	360	400
832	Vehicle Maintenance	192	537	500	510	600
834	Equip Maintenance	0	0	150	0	0
841	Publications	83	0	150	140	0
848	Training & Education	0	147	200	120	200
	<b>Total</b>	<b>275</b>	<b>684</b>	<b>1,500</b>	<b>1,130</b>	<b>1,200</b>



Fund		Program				
General		Garage				
Department		Account Number				
Public Works		01 - 03 . 15				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	0	0	6,000	8,700	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>6,000</b>	<b>8,700</b>	<b>0</b>



Fund	<b>General</b>	Program	<b>City Hall</b>
Department	<b>Public Works</b>	Account Number	<b>01 - 03 .17</b>

***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 2018 funds provide for re-commissioning of the HVAC system in City Hall to evaluate and modify the settings of each HVAC component to ensure optimal operation and efficiency of the system.



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

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	13,482	12,069	11,780	11,790	12,470
800 Contractual Services	108,526	112,559	124,720	124,095	136,440
900 Capital	1,000	790	10,900	10,860	1,000
950 Other	0	0	0	0	0
<b>Totals</b>	<b>123,008</b>	<b>125,418</b>	<b>147,400</b>	<b>146,745</b>	<b>149,910</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			

Fund		Program				
<b>General</b>		<b>City Hall Complex</b>				
Department		Account Number				
<b>Public Works</b>		<b>01 - 03 . 17</b>				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
701	Miscellaneous	26	0	100	0	100
703	Gasoline & Oil	0	0	300	0	300
705	Audio / Visual Sup	147	180	180	230	270
707	Personnel Equipment	33	0	0	0	0
708	Custodial Supplies	5,566	4,438	5,000	3,900	4,500
711	Hardware & Tools	258	187	300	250	200
730	Operational Equip	2,209	520	0	0	0
735	Bldg Maint Materials	5,243	6,744	5,500	7,060	6,700
751	Area Maint Materials	0	0	400	350	400
	<b>Total</b>	<b>13,482</b>	<b>12,069</b>	<b>11,780</b>	<b>11,790</b>	<b>12,470</b>

Fund		Program				
<b>General</b>		<b>City Hall Complex</b>				
Department		Account Number				
<b>Public Works</b>		<b>01 - 03 . 17</b>				
<b>Contractual</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	398	944	800	845	850
814	Land/Building Rental	11,190	11,385	11,460	11,460	11,460
821	Maintenance Contracts	5,491	5,330	5,750	5,420	4,550
824	Electricity	73,127	82,685	86,520	89,150	92,300
825	Gas	2,968	1,892	2,500	2,340	2,500
826	Communications	0	0	770	410	820
827	Water & Sewer	6,289	6,091	7,950	6,240	7,000
835	Bldg Contract Maint	7,201	3,245	5,970	5,530	5,900
837	Heating / AC Maint	1,862	987	3,000	2,700	11,060
	<b>Total</b>	<b>108,526</b>	<b>112,559</b>	<b>124,720</b>	<b>124,095</b>	<b>136,440</b>



Fund		Program				
<b>General</b>		<b>City Hall Complex</b>				
Department		Account Number				
<b>Public Works</b>		<b>01 - 03 . 17</b>				
<b>Capital</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
907	Building Improvements	1,000	790	10,900	10,860	1,000
	<b>Total</b>	<b>1,000</b>	<b>790</b>	<b>10,900</b>	<b>10,860</b>	<b>1,000</b>



Fund	<b>General</b>	Program	<b>Service Center</b>
Department	<b>Public Works</b>	Account Number	<b>01 - 03 .18</b>

***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***



Fund		Program			
<b>General</b>		<b>Service Center</b>			
Department		Account Number			
<b>Public Works</b>		<b>01 - 03 . 18</b>			
<b><i>Program Request</i></b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	5,937	7,391	7,570	6,400	7,800
800 Contractual Services	58,913	47,346	52,145	49,890	51,660
900 Capital	643	0	8,800	7,600	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>65,493</b>	<b>54,737</b>	<b>68,515</b>	<b>63,890</b>	<b>59,460</b>

<b><i>Personnel Schedule</i></b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>



Fund		Program				
General		Service Center				
Department		Account Number				
Public Works		01 - 03 . 18				
<b>Materials and Supplies</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	13	0	50	20	50
702	Office Supplies	0	0	50	0	0
705	Audio / Visual Sup	0	304	500	350	400
708	Custodial Supplies	1,930	2,428	2,270	2,000	2,200
710	First Aid Supplies	18	0	100	100	100
711	Hardware & Tools	0	0	100	30	100
735	Bldg Maint Materials	3,976	4,659	4,500	3,900	4,950
	<b>Total</b>	<b>5,937</b>	<b>7,391</b>	<b>7,570</b>	<b>6,400</b>	<b>7,800</b>

Fund		Program				
General		Service Center				
Department		Account Number				
Public Works		01 - 03 . 18				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
804	Misc Insurance	250	250	250	250	250
807	Testing Services	570	3,897	1,000	1,000	1,000
810	Disposal Services	0	0	200	80	0
821	Maintenance Contracts	3,338	1,045	5,720	4,370	5,370
823	Street Lights	508	485	500	500	500
824	Electricity	22,509	16,419	18,910	20,050	21,700
825	Gas	10,628	6,119	6,240	6,000	6,240
827	Water & Sewer	8,909	6,488	4,315	4,310	4,500
834	Equip Maintenance	1,703	1,609	1,100	1,950	600
835	Bldg Contract Maint	10,084	10,263	12,910	10,380	11,500
837	Heating / AC Maint	414	771	1,000	1,000	0
	<b>Total</b>	<b>58,913</b>	<b>47,346</b>	<b>52,145</b>	<b>49,890</b>	<b>51,660</b>



Fund		Program				
General		Service Center				
Department		Account Number				
Public Works		01 - 03 . 18				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
907	Building Improvements	643	0	8,800	7,600	0
	<b>Total</b>	<b>643</b>	<b>0</b>	<b>8,800</b>	<b>7,600</b>	<b>0</b>



Fund	<b>Street Improvement Tax</b>	Program	<b>Street Improvement</b>
Department	<b>Public Works</b>	Account Number	<b>06 -03 . 39</b>

***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 Fund in FY 2018.



Fund <b>Street Improvement Tax</b>		Program <b>Street Improvement</b>			
Department <b>Public Works</b>		Account Number <b>06 - 03 . 39</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	212,533	273,458	250,833	251,812	270,897
700 Materials and Supplies	17,773	57,400	40,130	23,080	29,240
800 Contractual Services	18,610	13,541	33,575	12,745	20,540
900 Capital	-7,225	-627	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>241,691</b>	<b>343,772</b>	<b>324,538</b>	<b>287,637</b>	<b>320,677</b>

<b>Personnel Schedule</b>		<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	
<b>Full Time Personnel</b>				
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	
GIS Coordinator	0.75	0.50	0.50	
Engineering Inspector	0.25	0.25	0.25	
<b>Full Time Personnel Total</b>	<b>2.85</b>	<b>2.60</b>	<b>2.60</b>	



Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	161,790	211,312	201,334	202,115	218,080
602	Part-Time	12,248	0	0	0	0
609	Workers Compensation	864	1,039	1,050	1,010	1,075
642	Pension	6,507	22,884	10,800	10,710	9,980
693	Group Life	322	330	342	342	342
696	F.I.C.A.	12,680	15,453	15,402	15,460	16,680
697	Hospital & Medical	17,566	21,975	21,425	21,695	24,260
698	L-T Disability	556	465	480	480	480
	<b>Total</b>	<b>212,533</b>	<b>273,458</b>	<b>250,833</b>	<b>251,812</b>	<b>270,897</b>



Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	0	76	100	0	100
702	Office Supplies	2,462	1,501	2,650	2,220	2,650
703	Gasoline & Oil	770	578	840	640	750
707	Personnel Equipment	195	205	300	200	300
711	Hardware & Tools	0	147	440	220	440
712	Maint Materials	6,138	47,303	35,800	19,800	25,000
713	Traffic Control Sup	8,208	7,590	0	0	0
	<b>Total</b>	<b>17,773</b>	<b>57,400</b>	<b>40,130</b>	<b>23,080</b>	<b>29,240</b>

Fund		Program				
Street Improvement Tax		Street Improvement				
Department		Account Number				
Public Works		06 - 03 . 39				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	4,919	494	5,500	1,750	6,500
809	Insurance	8,550	8,825	8,825	8,825	8,850
811	Auditing	0	0	4,400	0	0
812	Meetings & Conf	1,201	2,213	1,480	100	1,480
816	Equipment Rental	2,549	350	1,500	190	0
818	Tree Removal	0	0	2,000	0	0
822	Memberships	300	346	370	320	400
826	Communications	583	1,098	1,020	1,030	1,030
829	Printing	89	0	200	200	200
831	Postage	0	0	80	0	80
832	Vehicle Maintenance	142	215	700	200	500
834	Equip Maintenance	0	0	500	0	500
836	Towing	0	0	120	0	120
841	Publications	0	0	200	0	200
848	Training & Education	0	0	600	50	600
856	Street Light Maint	277	0	6,000	0	0
859	Recording Fees	0	0	80	80	80
	<b>Total</b>	<b>18,610</b>	<b>13,541</b>	<b>33,575</b>	<b>12,745</b>	<b>20,540</b>



Fund		Program				
<b>Street Improvement Tax</b>		<b>Street Improvement</b>				
Department		Account Number				
<b>Public Works</b>		<b>06 - 03 . 39</b>				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	-9,225	0	0	0	0
906	Contract Construction	2,000	-627	0	0	0
	<b>Total</b>	<b>-7,225</b>	<b>-627</b>	<b>0</b>	<b>0</b>	<b>0</b>



Fund	<b>Street Improvement Tax</b>	Program	<b>Street Projects</b>
Department	<b>Public Works</b>	Account Number	<b>06 -03 .40</b>

***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 mill and overlay and chipsealing 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 2018 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. Funding for the acquisition of Right of Way for the Marshall Avenue street and sidewalk improvement is also included in FY 2018 budget.





Fund		Program				
Street Improvement Tax		Street Projects				
Department		Account Number				
Public Works		06 - 03 . 40				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	0	0	55,500	55,440	0
807	Testing Services	953	0	5,000	0	3,000
	<b>Total</b>	<b>953</b>	<b>0</b>	<b>60,500</b>	<b>55,440</b>	<b>3,000</b>



Fund		Program				
<b>Street Improvement Tax</b>		<b>Street Projects</b>				
Department		Account Number				
<b>Public Works</b>		<b>06 - 03 . 40</b>				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
906	Contract Construction	898,312	788,147	981,750	889,944	576,780
908	ROW Acquisitions	0	0	0	0	10,000
	<b>Total</b>	<b>898,312</b>	<b>788,147</b>	<b>981,750</b>	<b>889,944</b>	<b>586,780</b>



Fund	<b>Street Improvement Tax</b>	Program	<b>Street Bond Issue</b>
Department	<b>Public Works</b>	Account Number	<b>06 -03 .41</b>
<b><i>Program Description</i></b>			
<p>This 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</p>			

<b><i>Budget Highlights</i></b>	
<p>The program is completed and not included in the FY 2018 budget.</p>	





Fund		Program				
Street Improvement Tax		Street Bond Issue				
Department		Account Number				
Public Works		06 - 03 . 41				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
602	Part-Time	8,892	0	0	0	0
696	F.I.C.A.	680	0	0	0	0
	<b>Total</b>	<b>9,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Fund		Program				
Street Improvement Tax		Street Bond Issue				
Department		Account Number				
Public Works		06 - 03 . 41				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	-2,390	0	0	0	0
807	Testing Services	887	0	0	0	0
829	Printing	42	0	0	0	0
	<b>Total</b>	<b>-1,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Fund		Program				
<b>Street Improvement Tax</b>		<b>Street Bond Issue</b>				
Department		Account Number				
<b>Public Works</b>		<b>06 - 03 . 41</b>				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
906	Contract Construction	222,638	-3,587	0	0	0
	<b>Total</b>	<b>222,638</b>	<b>-3,587</b>	<b>0</b>	<b>0</b>	<b>0</b>



Fund	<b>Capital Improvement Tax</b>	Program	<b>Public Works Capital Improvement</b>
Department	<b>Public Works</b>	Account Number	<b>26 – 03 . 58</b>

***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 2018 for the purchase of a pickup truck, a cab and chassis for the pothole patch equipment, a 2-1/2 ton dump truck, a brush chipper, doors and locks for Police and Fire Departments, a new door for the salt dome, and pedestrian control devices. 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, repairs on the Novus parking garage, the construction of the Central Avenue/S. Gore Sidewalk project and the mill and resurfacing of S. Elm Avenue between Oak Tree Drive and the City limits at Watson Road.



Fund <b>Capital Improvement Tax</b>	Program <b>Public Works Capital Improvement</b>
Department <b>Public Works</b>	Account Number <b>26 - 03 . 58</b>

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	20,052	1,634	11,000	0	0
900 Capital	574,102	944,092	762,170	549,810	1,345,274
950 Other	0	0	0	0	0
<b>Totals</b>	<b>594,154</b>	<b>945,726</b>	<b>773,170</b>	<b>549,810</b>	<b>1,345,274</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>



Fund		Program				
Capital Improvement Tax		Public Works Capital Improvement				
Department		Account Number				
Public Works		26 - 03 . 58				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	18,931	0	7,710	0	0
830	Advertising	1,121	1,634	3,290	0	0
	<b>Total</b>	<b>20,052</b>	<b>1,634</b>	<b>11,000</b>	<b>0</b>	<b>0</b>



Fund		Program				
<b>Capital Improvement Tax</b>		<b>Public Works Capital Improvement</b>				
Department		Account Number				
<b>Public Works</b>		<b>26 - 03 . 58</b>				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	130,497	0	0	0	167,900
902	Vehicle Equipment	153,872	130,789	100,000	99,060	309,030
906	Contract Construction	329,690	475,404	468,480	450,750	545,423
907	Building Improvements	-39,957	322,262	191,240	0	322,921
908	ROW Acquisitions	0	458	2,450	0	0
910	Non-Contract Const	0	15,179	0	0	0
	<b>Total</b>	<b>574,102</b>	<b>944,092</b>	<b>762,170</b>	<b>549,810</b>	<b>1,345,274</b>

Fund	<b>Grant</b>	Program	<b>Grants</b>
Department	<b>Public Works</b>	Account Number	<b>04 -03 .35</b>

***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 been awarded a grant to install a sidewalk on S. Gore Avenue and Central Avenue between W. Glendale Rd. and S. Rock Hill Rd. Funding for the construction phase is included in the FY 2018 budget.



Fund	Program
<b>Grant</b>	<b>Grants</b>
Department	Account Number
<b>Public Works</b>	<b>04 - 03 . 35</b>

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	0	0	0	0	0
700 Materials and Supplies	0	0	0	0	0
800 Contractual Services	75,725	0	13,000	13,240	0
900 Capital	0	2,181	678,470	605,110	129,410
950 Other	0	0	0	0	0
<b>Totals</b>	<b>75,725</b>	<b>2,181</b>	<b>691,470</b>	<b>618,350</b>	<b>129,410</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			



Fund		Program				
Grant		Grants				
Department		Account Number				
Public Works		04 - 03 . 35				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	75,725	0	13,000	13,240	0
	<b>Total</b>	<b>75,725</b>	<b>0</b>	<b>13,000</b>	<b>13,240</b>	<b>0</b>



Fund		Program				
Grant		Grants				
Department		Account Number				
Public Works		04 - 03 . 35				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
906	Contract Construction	0	0	673,920	603,000	129,410
908	ROW Acquisitions	0	2,181	4,550	2,110	0
	<b>Total</b>	<b>0</b>	<b>2,181</b>	<b>678,470</b>	<b>605,110</b>	<b>129,410</b>



Fund	<b>Sewer Lateral</b>	Program	<b>Sanitary Sewer Lateral Repair</b>
Department	<b>Public Works</b>	Account Number	<b>27 -03 . 65</b>

***Program Description***

This program performs sanitary sewer lateral inspections and repairs funded by a voter approved charge of up to \$50 per year per residential household.

***Budget Highlights***

FY 2018 budget reflects a budget increase of 26% over FY 2017 budget based on current activity.



Fund <b>Sewer Lateral</b>		Program <b>Sanitary Sewer Lateral Repair</b>			
Department <b>Public Works</b>		Account Number <b>27 - 03 . 65</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	54,576	58,093	56,687	55,557	62,525
700 Materials and Supplies	2,002	1,414	2,230	1,340	2,040
800 Contractual Services	288,734	330,536	301,165	371,735	379,115
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>345,312</b>	<b>390,043</b>	<b>360,082</b>	<b>428,632</b>	<b>443,680</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
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
<b>Full Time Personnel Total</b>	<b>0.65</b>	<b>0.65</b>	<b>0.65</b>



Fund		Program				
Sewer Lateral		Sanitary Sewer Lateral Repair				
Department		Account Number				
Public Works		27 - 03 . 65				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	43,274	44,217	44,675	43,885	50,155
609	Workers Compensation	209	217	235	220	230
642	Pension	2,242	4,792	2,375	2,325	2,165
693	Group Life	35	35	35	70	70
696	F.I.C.A.	3,059	3,154	3,417	3,357	3,835
697	Hospital & Medical	5,707	5,628	5,900	5,600	5,970
698	L-T Disability	50	50	50	100	100
	<b>Total</b>	<b>54,576</b>	<b>58,093</b>	<b>56,687</b>	<b>55,557</b>	<b>62,525</b>



Fund		Program				
Sewer Lateral		Sanitary Sewer Lateral Repair				
Department		Account Number				
Public Works		27 - 03 . 65				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	100	0	100
702	Office Supplies	1,365	825	1,160	620	1,020
703	Gasoline & Oil	467	404	650	500	590
707	Personnel Equipment	170	185	280	220	290
711	Hardware & Tools	0	0	40	0	40
	<b>Total</b>	<b>2,002</b>	<b>1,414</b>	<b>2,230</b>	<b>1,340</b>	<b>2,040</b>



Fund		Program				
Sewer Lateral		Sanitary Sewer Lateral Repair				
Department		Account Number				
Public Works		27 - 03 . 65				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	22,485	21,405	19,080	24,320	24,800
809	Insurance	2,150	2,175	2,175	2,175	2,175
826	Communications	263	385	400	400	400
832	Vehicle Maintenance	0	258	200	200	200
852	Sewer Lateral Reimbursement	263,836	306,313	279,310	344,640	351,540
	<b>Total</b>	<b>288,734</b>	<b>330,536</b>	<b>301,165</b>	<b>371,735</b>	<b>379,115</b>



Fund <b>Storm Water Improvement Tax</b>	Program <b>Storm Water Improvement</b>
Department <b>Public Works</b>	Account Number <b>29 - 03 . 67</b>

***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 2018 provides funds for the design of a culvert on Edgar Road near Chestnut Hill Lane to replace the existing culvert that is in poor condition. Also included are funds for the construction of the storm sewer system at 9445 Big Bend Blvd and the construction of storm water collection improvements at the City's Service Center to comply with the Department of Natural Resources regulations.

Fund <b>Storm Water Improvement Tax</b>		Program <b>Storm Water Improvement</b>			
Department <b>Public Works</b>		Account Number <b>29 - 03 . 67</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	30,618	32,762	31,940	31,795	38,042
700 Materials and Supplies	1,434	989	1,550	845	1,420
800 Contractual Services	57,936	14,423	74,080	33,356	62,440
900 Capital	20,625	7,219	351,000	50,000	270,000
950 Other	0	0	0	0	0
<b>Totals</b>	<b>110,613</b>	<b>55,393</b>	<b>458,570</b>	<b>115,996</b>	<b>371,902</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
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
<b>Full Time Personnel Total</b>	<b>0.30</b>	<b>0.30</b>	<b>0.30</b>

Fund		Program				
<b>Storm Water Improvement Tax</b>		<b>Storm Water Improvement</b>				
Department		Account Number				
<b>Public Works</b>		<b>29 - 03 . 67</b>				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	24,598	25,229	25,510	25,545	31,365
609	Workers Compensation	135	140	140	140	145
642	Pension	1,275	2,733	1,355	1,355	1,262
696	F.I.C.A.	1,760	1,810	1,950	1,955	2,400
697	Hospital & Medical	2,800	2,800	2,935	2,750	2,820
698	L-T Disability	50	50	50	50	50
	<b>Total</b>	<b>30,618</b>	<b>32,762</b>	<b>31,940</b>	<b>31,795</b>	<b>38,042</b>

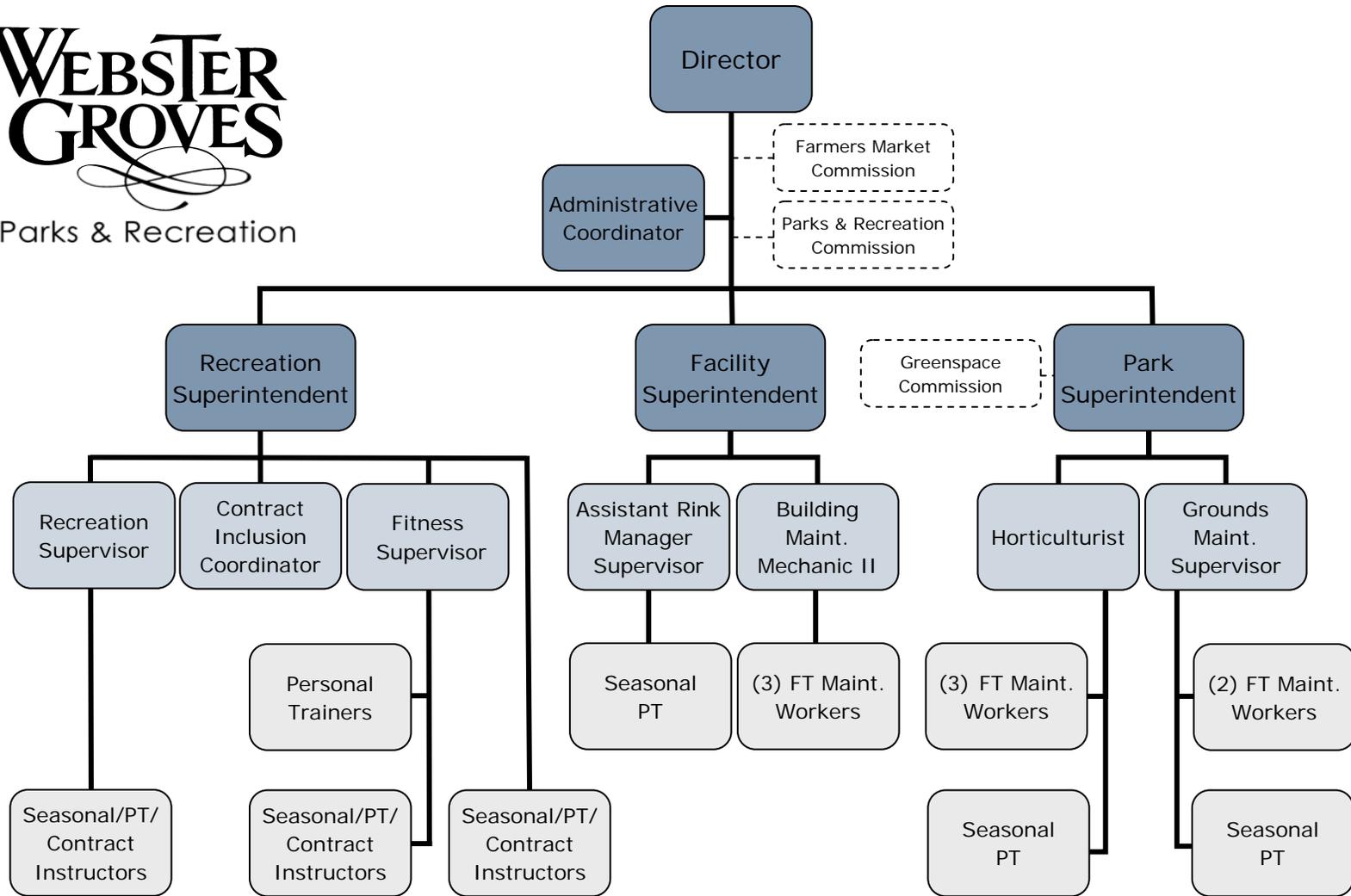
Fund		Program				
<b>Storm Water Improvement Tax</b>		<b>Storm Water Improvement</b>				
Department		Account Number				
<b>Public Works</b>		<b>29 - 03 . 67</b>				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
702	Office Supplies	1,258	748	1,270	520	1,140
707	Personnel Equipment	176	181	230	325	230
711	Hardware & Tools	0	60	50	0	50
	<b>Total</b>	<b>1,434</b>	<b>989</b>	<b>1,550</b>	<b>845</b>	<b>1,420</b>

Fund		Program				
<b>Storm Water Improvement Tax</b>		<b>Storm Water Improvement</b>				
Department		Account Number				
<b>Public Works</b>		<b>29 - 03 . 67</b>				
<b><i>Contractual</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
803	Professional Services	55,665	11,780	70,000	31,960	60,000
812	Meetings & Conf	561	813	840	791	1,040
821	Maintenance Contracts	1,248	1,280	1,300	0	0
829	Printing	35	0	150	80	150
830	Advertising	337	0	1,000	0	500
831	Postage	0	0	50	10	50
848	Training & Education	90	550	500	425	500
859	Recording Fees	0	0	240	90	200
	<b>Total</b>	<b>57,936</b>	<b>14,423</b>	<b>74,080</b>	<b>33,356</b>	<b>62,440</b>



Fund		Program				
Storm Water Improvement Tax		Storm Water Improvement				
Department		Account Number				
Public Works		29 - 03 . 67				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
906	Contract Construction	20,625	7,219	351,000	50,000	270,000
	<b>Total</b>	<b>20,625</b>	<b>7,219</b>	<b>351,000</b>	<b>50,000</b>	<b>270,000</b>

# Department of Parks and Recreation



PARKS AND RECREATION

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Trees Planted	300	300	300
Recreation Program Participants	7,900	8,941	10,206
Room/Gym Rental Participants	32,000	30,335	37,255
Hockey / Learn to Skate Participants	126,000	119,813	123,527
Swim Lessons / Programs	1,745	1,730	1,966
Rink Session Participants	17,505	19,154	19,142
Fitness Center Members	1,545	1,697	1,745
Fitness Program Participants	1,575	1,695	1,766



Fund	<b>General</b>	Program	<b>Parks</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>01 – 04 . 16</b>

***Program Description***

This is a maintenance program that is responsible for 160+ acres of open space, including 19 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***

The three business districts continue to transfer funds to the General Fund for the support of personnel and supplies used for landscape maintenance, snow removal and holiday decorations.



Fund		Program			
General		Parks			
Department		Account Number			
Parks and Recreation		01 - 04 . 16			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	295,212	311,388	288,622	294,971	307,937
700 Materials and Supplies	87,807	76,354	64,112	58,698	65,235
800 Contractual Services	94,354	115,165	123,236	121,036	126,741
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>477,373</b>	<b>502,907</b>	<b>475,970</b>	<b>474,705</b>	<b>499,913</b>

<b>Personnel Schedule</b>		<b>Number of Employees</b>		
<b>Position Title</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>				
Parks Superintendent		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
<b>Full Time Personnel Total</b>		<b>4.75</b>	<b>4.75</b>	<b>4.75</b>
<b>Part Time Personnel</b>				
Park Worker I		1.00	1.00	1.00
<b>Part Time Personnel Total</b>		<b>1.00</b>	<b>1.00</b>	<b>1.00</b>



Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	189,827	186,968	158,744	155,920	161,810
602	Part-Time	35,449	52,764	5,148	5,148	5,383
603	Salaries - Bus District	0	0	32,150	36,148	37,517
604	Part-time Bus district	0	0	17,292	17,292	25,064
609	Workers Compensation	6,372	7,316	6,930	6,500	7,175
695	Overtime	6,863	7,362	8,493	8,493	8,493
696	F.I.C.A.	17,297	16,841	17,800	17,060	17,995
697	Hospital & Medical	39,404	40,137	42,065	48,410	44,500
	<b>Total</b>	<b>295,212</b>	<b>311,388</b>	<b>288,622</b>	<b>294,971</b>	<b>307,937</b>

Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
<b>Materials and Supplies</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	296	249	230	230	230
702	Office Supplies	1,323	1,083	1,190	1,190	1,340
703	Gasoline & Oil	18,914	11,824	14,914	12,000	14,000
707	Personnel Equipment	1,172	1,603	1,225	1,225	1,225
708	Custodial Supplies	1,954	2,063	2,300	2,300	2,300
710	First Aid Supplies	0	46	50	50	50
711	Hardware & Tools	1,393	1,477	1,475	1,475	1,475
712	Maint Materials	1,717	1,697	1,700	1,700	1,700
715	Grounds Supplies	855	1,125	1,200	1,200	1,200
718	Special Events	0	29	560	560	560
721	Plant Materials	28,891	20,528	0	0	0
724	Commodities - Bus District	0	0	21,163	21,163	24,800
730	Operational Equip	6,751	5,506	5,800	5,800	5,800
735	Bldg Maint Materials	1,759	2,217	1,950	1,950	1,950
751	Area Maint Materials	22,782	26,907	10,355	7,855	8,605
	<b>Total</b>	<b>87,807</b>	<b>76,354</b>	<b>64,112</b>	<b>58,698</b>	<b>65,235</b>

Fund		Program				
General		Parks				
Department		Account Number				
Parks and Recreation		01 - 04 . 16				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
810	Disposal Services	0	2,000	2,000	2,000	2,000
812	Meetings & Conf	0	162	1,450	1,450	1,450
816	Equipment Rental	0	800	400	400	400
821	Maintenance Contracts	38,458	52,425	52,346	52,346	58,846
823	Street Lights	3,557	3,596	3,700	3,700	3,700
824	Electricity	12,593	11,113	10,900	10,900	10,900
826	Communications	1,573	2,027	3,200	1,000	2,980
827	Water & Sewer	14,238	15,933	18,015	18,015	18,015
832	Vehicle Maintenance	7,210	6,200	8,700	8,700	8,700
834	Equip Maintenance	13,882	17,987	16,500	16,500	16,500
835	Bldg Contract Maint	912	1,314	1,000	1,000	1,000
848	Training & Education	120	100	275	275	500
851	Area Contract Maint	1,811	1,508	4,750	4,750	1,750
	<b>Total</b>	<b>94,354</b>	<b>115,165</b>	<b>123,236</b>	<b>121,036</b>	<b>126,741</b>



Fund	<b>General</b>	Program	<b>Recreation</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>01 – 04 . 20</b>

***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 while 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 2018 include Camp Webegee and Turkey Day Run.



Fund		Program			
General		Recreation			
Department		Account Number			
Parks and Recreation		01 - 04 . 20			
Program Request	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Type of Expenditure					
600 Personnel	478,651	508,920	490,855	489,035	505,510
700 Materials and Supplies	63,905	74,156	94,503	84,638	85,798
800 Contractual Services	213,739	183,003	219,580	195,670	218,555
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>756,295</b>	<b>766,079</b>	<b>804,938</b>	<b>769,343</b>	<b>809,863</b>

Personnel Schedule	Number of Employees		
	2015 Actual	2016 Actual	2017 Budget
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Parks & Recreation Director	0.75	0.75	0.75
Recreation Superintendent	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
<b>Full Time Personnel Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Part Time Personnel</b>			
Rec Aides/Leaders	3.00	3.00	3.00
Day Camp Staff	2.75	2.75	2.75
Custodian	0.25	0.25	0.25
<b>Part Time Personnel Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>



Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	267,004	270,819	256,375	256,095	264,880
602	Part-Time	138,471	160,414	156,080	155,915	159,475
609	Workers Compensation	9,553	10,838	12,125	10,155	12,100
613	Auto Allowance	1,575	1,388	900	1,350	1,350
695	Overtime	737	288	600	600	400
696	F.I.C.A.	30,523	32,002	31,550	30,915	32,205
697	Hospital & Medical	30,788	33,171	33,225	34,005	35,100
	<b>Total</b>	<b>478,651</b>	<b>508,920</b>	<b>490,855</b>	<b>489,035</b>	<b>505,510</b>

Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	6,243	6,484	8,075	6,800	7,100
702	Office Supplies	2,721	5,344	6,742	6,905	7,055
703	Gasoline & Oil	1,505	963	1,176	1,000	1,000
704	Food	225	206	700	539	640
705	Audio / Visual Sup	2,800	1,978	3,880	3,225	3,498
707	Personnel Equipment	1,142	499	1,300	1,530	1,530
708	Custodial Supplies	4,629	4,535	5,000	4,500	4,500
710	First Aid Supplies	326	218	400	624	425
711	Hardware & Tools	1,462	1,200	1,600	1,600	1,600
712	Maint Materials	768	121	1,150	1,150	950
716	Computer SW / HW	-805	77	880	930	800
718	Special Events	19,890	31,726	36,625	30,100	34,050
719	Recreation Sup	10,667	11,674	11,225	9,629	10,800
730	Operational Equip	7,421	3,713	10,050	10,586	6,050
735	Bldg Maint Materials	4,911	5,418	5,700	5,520	5,800
	<b>Total</b>	<b>63,905</b>	<b>74,156</b>	<b>94,503</b>	<b>84,638</b>	<b>85,798</b>

Fund		Program				
General		Recreation				
Department		Account Number				
Parks and Recreation		01 - 04 . 20				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
801	Rec Officials/Instructors	43,351	41,861	45,750	39,227	42,500
803	Professional Services	17,750	12,638	21,000	17,000	17,000
812	Meetings & Conf	2,493	2,666	1,780	1,932	3,180
816	Equipment Rental	5,276	2,892	8,050	3,755	9,420
821	Maintenance Contracts	10,630	6,119	11,460	11,577	10,810
822	Memberships	460	1,102	1,325	1,310	1,125
824	Electricity	61,937	60,163	62,000	54,570	57,500
825	Gas	9,972	7,607	8,500	6,455	7,000
826	Communications	2,314	2,062	2,040	2,720	3,150
827	Water & Sewer	27,887	20,330	25,000	26,000	26,000
829	Printing	9,208	8,671	10,575	9,411	10,575
830	Advertising	3,003	2,771	3,500	3,505	3,500
831	Postage	6,287	5,906	8,900	9,100	9,350
832	Vehicle Maintenance	142	360	800	800	800
834	Equip Maintenance	1,170	782	1,350	1,350	1,350
835	Bldg Contract Maint	9,399	4,650	4,150	4,200	11,825
837	Heating / AC Maint	1,721	1,999	2,000	1,960	2,000
841	Publications	0	0	100	0	100
848	Training & Education	739	424	1,300	798	1,370
<b>Total</b>		<b>213,739</b>	<b>183,003</b>	<b>219,580</b>	<b>195,670</b>	<b>218,555</b>



Fund	<b>General</b>	Program	<b>Aquatic Center</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>01 – 04 . 21</b>

***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 management contract with Midwest Pool Management is on the third year of a multi-year agreement and comprises 46% of this budget.



Fund		Program			
General		Aquatic Center			
Department		Account Number			
Parks and Recreation		01 - 04 . 21			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	78,298	86,016	90,895	82,482	86,535
700 Materials and Supplies	11,951	18,329	22,035	22,741	18,760
800 Contractual Services	262,096	207,646	245,766	230,376	244,836
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>352,345</b>	<b>311,991</b>	<b>358,696</b>	<b>335,599</b>	<b>350,131</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Recreation Facilities Superintendent	0.25	0.25	0.25
Recreation Superintendent	0.25	0.25	0.25
<b>Full Time Personnel Total</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>
<b>Part Time Personnel</b>			
Swim/Dive Coaches	1.00	1.00	1.00
Swim Instructors	1.00	1.00	1.00
Custodian	0.50	0.50	0.50
Cashiers	0.50	0.50	0.50
<b>Part Time Personnel Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>



Fund		Program				
General		Aquatic Center				
Department		Account Number				
Parks and Recreation		01 - 04 . 21				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	33,025	33,567	37,815	34,227	35,525
602	Part-Time	34,841	40,932	40,000	36,810	38,690
609	Workers Compensation	2,356	2,641	3,265	2,485	2,900
613	Auto Allowance	450	450	450	450	450
696	F.I.C.A.	5,163	5,436	6,190	5,430	5,620
697	Hospital & Medical	2,463	2,990	3,175	3,080	3,350
	<b>Total</b>	<b>78,298</b>	<b>86,016</b>	<b>90,895</b>	<b>82,482</b>	<b>86,535</b>

Fund		Program				
<b>General</b>		<b>Aquatic Center</b>				
Department		Account Number				
<b>Parks and Recreation</b>		<b>01 - 04 . 21</b>				
<b>Materials and Supplies</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
701	Miscellaneous	688	3,058	2,200	2,600	2,600
702	Office Supplies	178	83	300	300	300
704	Food	0	0	50	50	50
705	Audio / Visual Sup	217	442	425	406	425
707	Personnel Equipment	577	305	500	500	500
708	Custodial Supplies	2,714	1,777	2,300	2,300	2,300
711	Hardware & Tools	312	420	800	800	800
712	Maint Materials	156	241	375	350	950
718	Special Events	965	952	1,350	1,569	1,300
719	Recreation Sup	2,019	243	2,010	2,041	2,060
730	Operational Equip	2,008	7,917	9,100	9,200	4,850
735	Bldg Maint Materials	2,117	2,891	2,625	2,625	2,625
	<b>Total</b>	<b>11,951</b>	<b>18,329</b>	<b>22,035</b>	<b>22,741</b>	<b>18,760</b>

Fund		Program				
General		Aquatic Center				
Department		Account Number				
Parks and Recreation		01 - 04 . 21				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
801	Rec Officials/Instructors	2,248	289	350	40	50
803	Professional Services	189,728	138,570	172,786	164,436	172,786
812	Meetings & Conf	385	531	450	475	475
816	Equipment Rental	0	0	100	0	100
821	Maintenance Contracts	2,381	2,400	3,250	3,140	3,300
822	Memberships	947	679	1,430	1,125	1,275
824	Electricity	19,985	28,332	21,000	19,200	21,000
825	Gas	1,374	1,018	1,800	900	1,200
826	Communications	0	65	0	65	100
827	Water & Sewer	27,887	20,330	27,000	27,000	27,000
829	Printing	0	0	200	200	200
834	Equip Maintenance	8,991	7,465	8,500	4,800	8,350
835	Bldg Contract Maint	3,768	2,472	3,500	3,500	3,500
837	Heating / AC Maint	928	1,800	1,800	1,800	1,800
857	Pay Other Agencies	3,474	3,695	3,600	3,695	3,700
	<b>Total</b>	<b>262,096</b>	<b>207,646</b>	<b>245,766</b>	<b>230,376</b>	<b>244,836</b>



Fund	<b>General</b>	Program	<b>Ice Arena</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>01 – 04 . 22</b>

***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***

In FY 2018 we will start our new preventative maintenance agreement for the ice rink refrigeration package. That line item had been significantly reduced in FY 2017 due to the installation and warranty of the new equipment. Also, planned for FY 2018 is conversion of the rink lights to LED.



Fund		Program			
General		Ice Arena			
Department		Account Number			
Parks and Recreation		01 - 04 . 22			
<i>Program Request</i>	2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Type of Expenditure					
600 Personnel	258,576	265,982	293,518	274,912	288,035
700 Materials and Supplies	40,791	38,012	41,884	38,506	42,705
800 Contractual Services	173,677	159,463	128,225	115,905	126,705
900 Capital	0	0	0	0	9,000
950 Other	0	0	0	0	0
<b>Totals</b>	<b>473,044</b>	<b>463,457</b>	<b>463,627</b>	<b>429,323</b>	<b>466,445</b>

<i>Personnel Schedule</i>	Number of Employees		
	2015 Actual	2016 Actual	2017 Budget
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Recreation Facilities Superintendent	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
<b>Full Time Personnel Total</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>
<b>Part Time Personnel</b>			
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	1.00	1.00	1.00
<b>Part Time Personnel Total</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>



Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	134,971	139,988	157,673	148,847	153,795
602	Part-Time	82,560	87,408	91,000	85,000	91,000
609	Workers Compensation	7,791	8,859	12,745	10,990	11,500
613	Auto Allowance	675	675	450	675	675
695	Overtime	0	248	0	0	0
696	F.I.C.A.	16,139	17,163	19,935	17,890	18,725
697	Hospital & Medical	16,440	11,641	11,715	11,510	12,340
	<b>Total</b>	<b>258,576</b>	<b>265,982</b>	<b>293,518</b>	<b>274,912</b>	<b>288,035</b>

Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
<b>Materials and Supplies</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	5,977	6,821	5,750	6,400	6,500
702	Office Supplies	1,434	1,097	1,059	1,000	1,530
703	Gasoline & Oil	10,363	10,448	9,000	9,000	9,000
704	Food	276	153	300	275	350
705	Audio / Visual Sup	1,062	947	1,125	1,106	1,125
707	Personnel Equipment	896	1,076	1,250	900	1,000
708	Custodial Supplies	3,804	3,230	4,500	4,250	4,500
709	Chemicals	2,231	540	2,000	2,000	2,100
710	First Aid Supplies	384	257	250	225	250
711	Hardware & Tools	605	661	800	700	800
712	Maint Materials	1,011	1,248	1,350	1,150	1,450
713	Traffic Control Sup	0	0	200	200	200
716	Computer SW / HW	0	0	350	250	250
718	Special Events	69	740	800	800	800
730	Operational Equip	9,772	9,606	10,150	9,500	10,850
735	Bldg Maint Materials	2,907	1,188	3,000	750	2,000
	<b>Total</b>	<b>40,791</b>	<b>38,012</b>	<b>41,884</b>	<b>38,506</b>	<b>42,705</b>

Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
812	Meetings & Conf	0	0	1,200	0	0
816	Equipment Rental	0	250	250	0	250
821	Maintenance Contracts	6,893	8,176	6,650	5,970	6,800
822	Memberships	641	566	675	975	1,075
824	Electricity	59,234	59,713	60,700	53,000	55,000
825	Gas	12,706	8,834	10,000	8,500	9,500
826	Communications	454	717	700	700	1,180
827	Water & Sewer	27,887	20,330	24,000	22,000	22,000
829	Printing	0	0	250	250	250
830	Advertising	0	0	1,000	0	1,000
834	Equip Maintenance	54,332	41,467	8,250	10,410	19,750
835	Bldg Contract Maint	9,274	17,710	12,500	12,500	8,000
836	Towing	0	0	150	0	0
837	Heating / AC Maint	2,186	1,700	1,500	1,500	1,500
848	Training & Education	70	0	400	100	400
	<b>Total</b>	<b>173,677</b>	<b>159,463</b>	<b>128,225</b>	<b>115,905</b>	<b>126,705</b>



Fund		Program				
General		Ice Arena				
Department		Account Number				
Parks and Recreation		01 - 04 . 22				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
907	Building Improvements	0	0	0	0	9,000
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>



Fund	<b>General</b>	Program	<b>Fitness</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>01 – 04 . 23</b>

***Program Description***

A comprehensive, year-round fitness center is accounted for in this program. We offer a full line of cardio and strength equipment for daily drop in or membership usage. We also provide ongoing fitness classes and personal training.

***Budget Highlights***

Budgeted items for FY 2018 include additional equipment for the new outdoor fitness area.



Fund		Program			
General		Fitness			
Department		Account Number			
Parks and Recreation		01 - 04 . 23			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	297,543	341,888	358,272	351,682	361,933
700 Materials and Supplies	25,305	24,932	29,749	27,655	27,460
800 Contractual Services	174,461	156,261	182,555	159,181	167,485
900 Capital	0	0	0	0	2,500
950 Other	0	0	0	0	0
<b>Totals</b>	<b>497,309</b>	<b>523,081</b>	<b>570,576</b>	<b>538,518</b>	<b>559,378</b>

<b>Personnel Schedule</b>		<b>Number of Employees</b>		
<b>Position Title</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>				
Fitness Supervisor		1.00	1.00	1.00
Maintenance Worker I		1.00	1.00	1.00
<b>Full Time Personnel Total</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Part Time Personnel</b>				
Rec Aides/Leaders		3.00	3.00	3.00
Maintenance Worker		1.00	1.00	1.00
Custodian		0.25	0.25	0.25
<b>Part Time Personnel Total</b>		<b>4.25</b>	<b>4.25</b>	<b>4.25</b>



Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	86,401	92,297	89,567	89,567	92,213
602	Part-Time	169,659	202,337	218,975	213,035	217,550
609	Workers Compensation	7,690	9,976	10,000	9,680	10,985
613	Auto Allowance	900	900	450	900	900
695	Overtime	174	190	200	210	220
696	F.I.C.A.	19,017	21,665	23,630	23,165	23,730
697	Hospital & Medical	13,702	14,523	15,450	15,125	16,335
	<b>Total</b>	<b>297,543</b>	<b>341,888</b>	<b>358,272</b>	<b>351,682</b>	<b>361,933</b>

Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
<b>Materials and Supplies</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	6,108	6,724	7,000	6,025	6,025
702	Office Supplies	894	733	524	820	820
704	Food	13	37	100	100	100
705	Audio / Visual Sup	4,461	2,429	3,750	3,315	3,650
707	Personnel Equipment	1,066	445	725	800	900
708	Custodial Supplies	10,056	10,028	10,050	9,180	8,890
711	Hardware & Tools	164	211	200	200	200
712	Maint Materials	32	300	425	400	425
718	Special Events	184	690	825	810	900
719	Recreation Sup	999	1,426	2,300	2,190	2,100
730	Operational Equip	402	366	2,150	1,965	1,250
735	Bldg Maint Materials	926	1,543	1,700	1,850	2,200
	<b>Total</b>	<b>25,305</b>	<b>24,932</b>	<b>29,749</b>	<b>27,655</b>	<b>27,460</b>

Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
801	Rec Officials/Instructors	64,676	54,949	75,000	60,066	64,200
812	Meetings & Conf	1,773	460	1,965	1,465	2,230
821	Maintenance Contracts	2,972	3,310	2,500	2,295	2,550
822	Memberships	340	667	140	180	215
824	Electricity	59,234	59,713	59,000	51,200	52,000
825	Gas	9,972	7,607	8,000	6,455	8,000
827	Water & Sewer	27,886	20,330	24,000	26,000	26,000
829	Printing	105	48	650	650	650
830	Advertising	-71	1,860	3,500	3,660	4,000
834	Equip Maintenance	1,849	2,918	4,000	3,410	4,000
835	Bldg Contract Maint	4,873	3,155	1,700	1,660	1,700
837	Heating / AC Maint	282	757	1,500	1,500	1,500
841	Publications	62	77	0	0	100
848	Training & Education	508	410	600	640	340
	<b>Total</b>	<b>174,461</b>	<b>156,261</b>	<b>182,555</b>	<b>159,181</b>	<b>167,485</b>



Fund		Program				
General		Fitness				
Department		Account Number				
Parks and Recreation		01 - 04 . 23				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
907	Building Improvements	0	0	0	0	2,500
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,500</b>



Fund	<b>Park Improvement Tax</b>	Program	<b>Park Improvement</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>30 – 04 . 68</b>

***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***

Budgeted items for FY 2018 include a new utility cart to be used on the GRG trail, upgrade of Barnickel Park playground pieces to coincide with GRG renovation of park/trail, renovation to the Larson Park tennis courts, and replacement fixtures and a new fence at Glen Park to coincide with the new playground and pavilion being donated.



Fund <b>Park Improvement Tax</b>		Program <b>Park Improvement</b>			
Department <b>Parks and Recreation</b>		Account Number <b>30 - 04 . 68</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	280,789	258,673	326,255	287,775	328,978
700 Materials and Supplies	78,469	55,381	111,160	110,630	101,000
800 Contractual Services	62,176	91,851	148,795	138,175	128,625
900 Capital	-2,769	124,281	390,000	390,000	134,408
950 Other	0	0	0	0	0
<b>Totals</b>	<b>418,665</b>	<b>530,186</b>	<b>976,210</b>	<b>926,580</b>	<b>693,011</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
Parks & Recreation Director	0.25	0.25	0.25
Parks Superintendent	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
<b>Full Time Personnel Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>Part Time Personnel</b>			
Part-Time Maintenance Worker	1.00	1.00	0.00
<b>Part Time Personnel Total</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	170,278	168,852	200,960	178,215	195,035
602	Part-Time	50,036	22,193	48,847	48,847	52,150
609	Workers Compensation	5,492	5,325	7,500	5,900	6,100
642	Pension	9,161	18,359	10,900	9,830	9,855
693	Group Life	556	401	468	468	468
695	Overtime	5,017	4,977	10,270	6,300	10,270
696	F.I.C.A.	15,510	14,709	19,895	17,900	19,695
697	Hospital & Medical	24,256	23,507	27,000	19,900	34,990
698	L-T Disability	483	350	415	415	415
	<b>Total</b>	<b>280,789</b>	<b>258,673</b>	<b>326,255</b>	<b>287,775</b>	<b>328,978</b>



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	259	223	250	250	250
702	Office Supplies	1,869	725	950	950	950
703	Gasoline & Oil	3,334	2,075	2,630	2,100	2,470
707	Personnel Equipment	3,139	-57	2,480	2,480	2,480
708	Custodial Supplies	230	27	500	500	500
709	Chemicals	1,843	3,468	4,500	4,500	4,500
710	First Aid Supplies	0	50	50	50	50
711	Hardware & Tools	1,812	2,182	2,200	2,200	2,200
712	Maint Materials	0	86	350	350	350
715	Grounds Supplies	30,094	28,161	36,000	36,000	36,000
718	Special Events	0	0	350	350	350
721	Plant Materials	16,445	10,237	31,000	31,000	21,000
730	Operational Equip	8,387	10,230	15,800	15,800	15,800
751	Area Maint Materials	11,057	-2,026	14,100	14,100	14,100
	<b>Total</b>	<b>78,469</b>	<b>55,381</b>	<b>111,160</b>	<b>110,630</b>	<b>101,000</b>



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	100	0	1,200	500	500
809	Insurance	8,550	8,550	8,550	8,550	8,550
810	Disposal Services	0	0	1,000	1,000	1,000
812	Meetings & Conf	388	375	410	410	410
816	Equipment Rental	3,345	3,345	8,000	8,000	14,500
818	Tree Removal	14,414	25,943	41,000	41,000	34,500
821	Maintenance Contracts	2,900	22,003	30,000	30,000	30,000
822	Memberships	520	332	585	585	585
826	Communications	1,681	1,489	3,900	1,480	3,730
827	Water & Sewer	18,263	12,051	14,900	14,900	14,900
829	Printing	637	944	300	300	1,000
830	Advertising	2,465	60	1,000	1,000	1,000
832	Vehicle Maintenance	555	2,159	2,250	2,250	2,250
834	Equip Maintenance	1,741	3,306	3,000	3,000	3,000
841	Publications	84	67	200	200	200
848	Training & Education	2,006	1,948	2,000	2,000	2,000
851	Area Contract Maint	4,527	9,279	30,500	23,000	10,500
	<b>Total</b>	<b>62,176</b>	<b>91,851</b>	<b>148,795</b>	<b>138,175</b>	<b>128,625</b>



Fund		Program				
Park Improvement Tax		Park Improvement				
Department		Account Number				
Parks and Recreation		30 - 04 . 68				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	0	0	0	0	22,000
906	Contract Construction	0	0	170,000	170,000	80,000
909	Area Improvements	-2,769	124,281	220,000	220,000	32,408
	<b>Total</b>	<b>-2,769</b>	<b>124,281</b>	<b>390,000</b>	<b>390,000</b>	<b>134,408</b>



Fund <b>Capital Improvement Tax</b>	Program <b>Parks &amp; Rec Capital Improvement</b>
Department <b>Parks &amp; Recreation</b>	Account Number <b>26 – 04 . 60</b>

***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***

The FY 2018 budget includes new cardio equipment for the fitness center, replacement of tables and chairs in the meeting rooms, a replacement snow plow truck and verti-drain aerator for parks, a major flush and repair of the fire suppression system at the Ice Arena, new flooring in the breezeway, covers on the valve pits at the pool, a new pool wall and lighting, and the Muni Park Grant match for renovation of the tennis courts at Memorial Park.





Fund		Program				
Capital Improvement Tax		Parks & Rec Capital Improvement				
Department		Account Number				
Parks and Recreation		26 - 04 . 60				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
816	Equipment Rental	0	48,281	0	0	0
	<b>Total</b>	<b>0</b>	<b>48,281</b>	<b>0</b>	<b>0</b>	<b>0</b>



Fund		Program				
Capital Improvement Tax		Parks & Rec Capital Improvement				
Department		Account Number				
Parks and Recreation		26 - 04 . 60				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	382,782	144,558	68,475	68,475	287,375
902	Vehicle Equipment	24,886	50,073	33,342	33,342	42,000
906	Contract Construction	47,595	110,642	38,320	35,200	70,000
907	Building Improvements	33,928	-181	0	0	14,400
909	Area Improvements	49,828	53,311	175,000	174,978	18,940
	<b>Total</b>	<b>539,019</b>	<b>358,403</b>	<b>315,137</b>	<b>311,995</b>	<b>432,715</b>



Fund	<b>Grant</b>	Program	<b>Parks &amp; Recreation Grants</b>
Department	<b>Parks &amp; Recreation</b>	Account Number	<b>04 – 04 . 36</b>

***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***

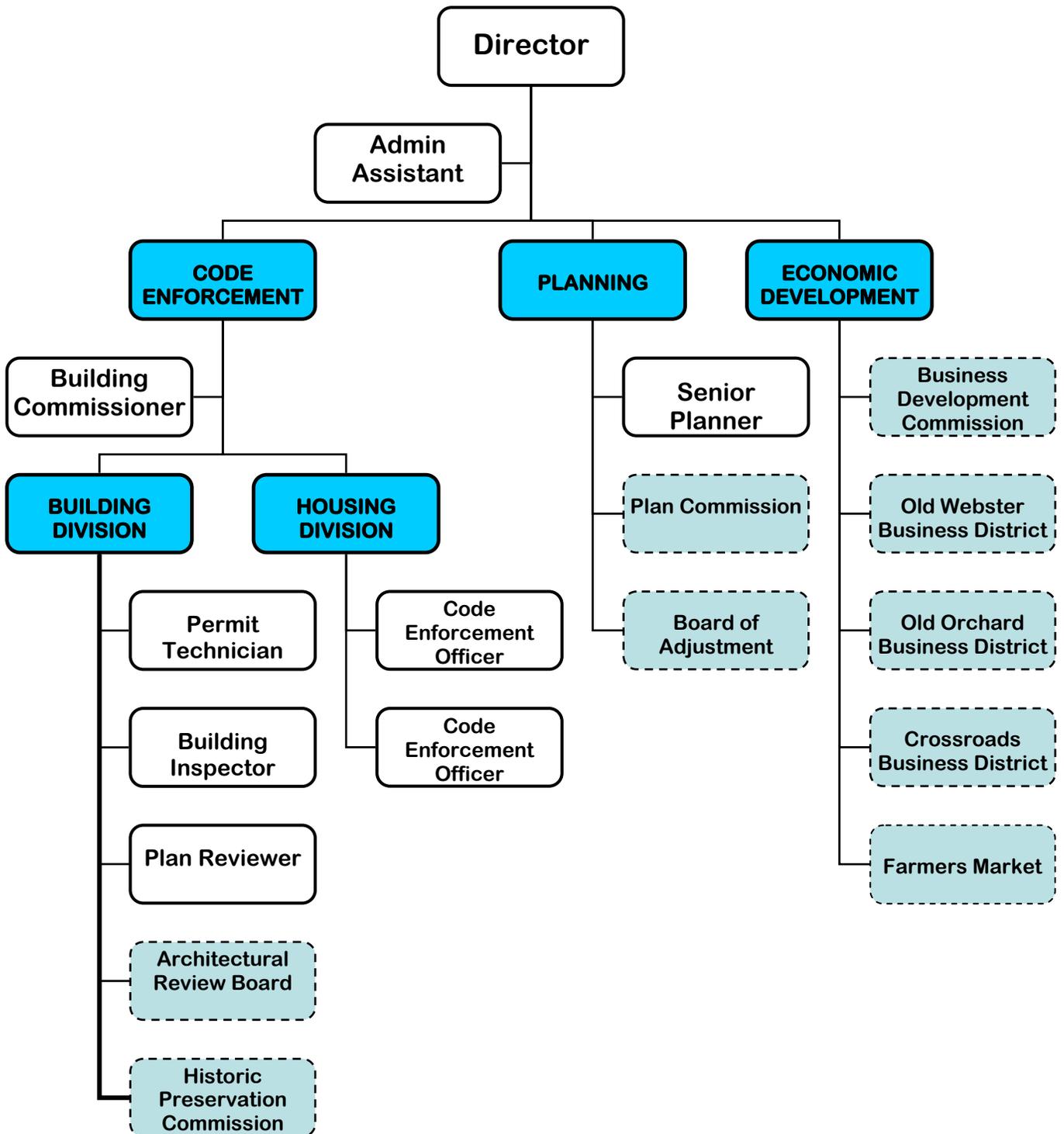
A Municipal Parks Grant Application for renovation to the tennis courts at Memorial Park is planned for FY 2018.





Fund		Program				
Grant		Parks & Rec Grants				
Department		Account Number				
Parks and Recreation		04 - 04 . 36				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
906	Contract Construction	0	521,920	15,000	15,000	0
909	Area Improvements	0	6,400	189,320	189,320	0
	<b>Total</b>	<b>0</b>	<b>528,320</b>	<b>204,320</b>	<b>204,320</b>	<b>0</b>

# Department of Planning & Development



PLANNING AND DEVELOPMENT

PERFORMANCE INDICATORS	Calendar Year 2014	Calendar Year 2015	Calendar Year 2016
Occupancy Inspections	727	740	527
Apartment Unit Inspections	292	330	276
Property Maintenance Notices	3,617	3,551	4,313
Architectural Review Board Reviews	251	196	176
Construction Inspections Performed	6,686	6,816	6,634



Fund	<b>General</b>	Program	<b>Planning</b>
Department	<b>Planning &amp; Development</b>	Account Number	<b>01 - 05 .26</b>

***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 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***

City brochures and historic walks brochures continue to be produced for residents and business districts.



Fund <b>General</b>		Program <b>Planning</b>			
Department <b>Planning &amp; Development</b>		Account Number <b>01 - 05 . 26</b>			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	173,064	162,341	157,405	163,135	168,220
700 Materials and Supplies	1,968	1,432	757	1,000	1,000
800 Contractual Services	10,562	5,779	9,920	6,215	10,150
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>185,594</b>	<b>169,552</b>	<b>168,082</b>	<b>170,350</b>	<b>179,370</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Full Time Personnel</b>			
Planning & Development Director	1.00	1.00	1.00
Senior Planner	1.00	1.00	1.00
<b>Full Time Personnel Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

Fund		Program				
General		Planning				
Department		Account Number				
Planning & Development		01 - 05 . 26				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	140,598	126,053	132,065	123,370	135,700
602	Part-Time	0	9,231	0	9,000	0
609	Workers Compensation	283	370	480	335	490
613	Auto Allowance	900	900	900	900	900
695	Overtime	1,495	832	750	600	750
696	F.I.C.A.	9,618	9,519	10,170	10,265	10,490
697	Hospital & Medical	20,170	15,436	13,040	18,665	19,890
	<b>Total</b>	<b>173,064</b>	<b>162,341</b>	<b>157,405</b>	<b>163,135</b>	<b>168,220</b>



Fund		Program				
General		Planning				
Department		Account Number				
Planning & Development		01 - 05 . 26				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	148	93	100	100	100
702	Office Supplies	1,820	1,339	657	900	900
	<b>Total</b>	<b>1,968</b>	<b>1,432</b>	<b>757</b>	<b>1,000</b>	<b>1,000</b>

Fund		Program				
General		Planning				
Department		Account Number				
Planning & Development		01 - 05 . 26				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	3,177	1,003	3,300	515	3,500
812	Meetings & Conf	2,450	1,675	2,200	2,200	2,200
822	Memberships	885	651	650	500	680
829	Printing	4,035	2,450	3,650	2,880	3,650
841	Publications	15	0	120	120	120
	<b>Total</b>	<b>10,562</b>	<b>5,779</b>	<b>9,920</b>	<b>6,215</b>	<b>10,150</b>



Fund	<b>General</b>	Program	<b>Code Enforcement</b>
Department	<b>Planning &amp; Development</b>	Account Number	<b>01 - 05 .27</b>

***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***

A part time staff position has been added to the Code Enforcement budget to help with the new permitting system and training for new staff.



Fund		Program			
General		Code Enforcement			
Department		Account Number			
Planning & Development		01 - 05 . 27			
<b>Program Request</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
600 Personnel	454,686	457,622	469,351	468,900	491,009
700 Materials and Supplies	7,729	7,685	8,586	6,190	7,175
800 Contractual Services	12,944	10,749	17,845	11,675	17,645
900 Capital	0	0	0	0	0
950 Other	0	0	0	0	0
<b>Totals</b>	<b>475,359</b>	<b>476,056</b>	<b>495,782</b>	<b>486,765</b>	<b>515,829</b>

<b>Personnel Schedule</b>	<b>Number of Employees</b>		
	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>
<b>Position Title</b>			
<b>Full Time Personnel</b>			
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
<b>Full Time Personnel Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>Part Time Personnel</b>			
Permit Technician	0.00	0.00	0.50
<b>Part Time Personnel Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.50</b>

Fund		Program				
General		Code Enforcement				
Department		Account Number				
Planning & Development		01 - 05 . 27				
<i>Personnel Services</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
601	Salaries	359,468	365,360	368,680	370,700	366,725
602	Part-Time	0	0	1,500	0	17,675
609	Workers Compensation	8,839	8,345	9,025	9,025	9,050
695	Overtime	1,464	1,467	2,000	3,200	3,500
696	F.I.C.A.	25,419	26,060	28,296	27,875	29,650
697	Hospital & Medical	59,496	56,390	59,850	58,100	64,409
	<b>Total</b>	<b>454,686</b>	<b>457,622</b>	<b>469,351</b>	<b>468,900</b>	<b>491,009</b>



Fund		Program				
General		Code Enforcement				
Department		Account Number				
Planning & Development		01 - 05 . 27				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	305	317	400	375	400
702	Office Supplies	2,804	2,297	3,061	2,000	2,040
703	Gasoline & Oil	4,190	2,825	3,700	2,830	3,310
707	Personnel Equipment	180	988	1,175	775	1,175
711	Hardware & Tools	250	1,258	250	210	250
	<b>Total</b>	<b>7,729</b>	<b>7,685</b>	<b>8,586</b>	<b>6,190</b>	<b>7,175</b>



Fund		Program				
General		Code Enforcement				
Department		Account Number				
Planning & Development		01 - 05 . 27				
<b>Contractual</b>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	5,847	3,870	5,100	4,460	5,100
812	Meetings & Conf	982	0	2,600	0	2,600
822	Memberships	329	210	645	515	645
826	Communications	1,581	1,482	1,250	1,150	1,250
832	Vehicle Maintenance	1,444	572	1,500	1,500	1,300
841	Publications	750	1,218	750	750	750
848	Training & Education	214	165	1,000	500	1,000
851	Area Contract Maint	1,797	3,232	5,000	2,800	5,000
	<b>Total</b>	<b>12,944</b>	<b>10,749</b>	<b>17,845</b>	<b>11,675</b>	<b>17,645</b>



Fund <b>Capital Improvement Tax</b>	Program <b>Planning Capital Improvement</b>
Department <b>Planning &amp; Development</b>	Account Number <b>26 – 05. 61</b>

***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 budgeted this year for the maintenance of the permit software system.



Fund <b>Capital Improvement Tax</b>	Program <b>Planning Capital Improvement</b>
Department <b>Planning &amp; Development</b>	Account Number <b>26 - 05 . 61</b>

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
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	12,900	0	12,808
950 Other	0	0	0	0	0
<b>Totals</b>	<b>0</b>	<b>0</b>	<b>12,900</b>	<b>0</b>	<b>12,808</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>



Fund		Program				
Capital Improvement Tax		Planning Capital Improvement				
Department		Account Number				
Planning & Development		26 - 05 . 61				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
901	Operational Equipment	0	0	12,900	0	12,808
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>12,900</b>	<b>0</b>	<b>12,808</b>



Fund <b>Old Webster Taxing District</b>	Program <b>Old Webster Taxing District</b>
Department <b>Planning &amp; Development</b>	Account Number <b>12 - 05 .50</b>

***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***

Overall advertising is increasing for a joint social media campaign with the other Business Districts and the Business Development Commission. Additional funds have been allocated for potential new district signage and outdoor maps that did not get developed last budget year. Funding has been increased for Parks staff who maintain the landscaping, pots, and holiday decorations in the District.





Fund		Program				
Old Webster Taxing District		Old Webster Taxing District				
Department		Account Number				
Planning & Development		12 - 05 . 50				
<i>Materials and Supplies</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	4,500	2,500	4,500
730	Operational Equip	3,000	3,063	4,500	3,000	4,500
	<b>Total</b>	<b>3,000</b>	<b>3,063</b>	<b>9,000</b>	<b>5,500</b>	<b>9,000</b>

Fund		Program				
Old Webster Taxing District		Old Webster Taxing District				
Department		Account Number				
Planning & Development		12 - 05 . 50				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	3,126	4,039	5,150	5,150	5,150
810	Disposal Services	1,245	1,047	1,200	1,200	1,200
814	Land/Building Rental	11,960	12,360	12,000	12,240	11,880
823	Street Lights	1,250	1,294	1,800	1,500	1,800
830	Advertising	17,144	19,696	20,500	19,600	24,000
	<b>Total</b>	<b>34,725</b>	<b>38,436</b>	<b>40,650</b>	<b>39,690</b>	<b>44,030</b>



Fund <b>Old Orchard Taxing District</b>	Program <b>Old Orchard Taxing District</b>
Department <b>Planning &amp; Development</b>	Account Number <b>13 - 05. 52</b>

***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***

Overall advertising is increasing for a joint social media campaign with the other Business Districts and the Business Development Commission. Funding has been increased for Parks staff who maintain the landscaping, pots, and holiday decorations in 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>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
701	Miscellaneous	0	0	100	0	100
730	Operational Equip	0	0	300	0	300
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>400</b>	<b>0</b>	<b>400</b>

Fund		Program				
Old Orchard Taxing District		Old Orchard Taxing District				
Department		Account Number				
Planning & Development		13 - 05 . 52				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	3,495	3,670	5,000	3,900	3,500
810	Disposal Services	1,317	1,046	1,200	1,200	1,200
824	Electricity	146	136	150	150	150
827	Water & Sewer	0	-662	500	200	500
830	Advertising	11,765	9,881	14,000	11,600	17,000
850	Parking Lot Lighting	2,225	2,615	2,300	2,300	2,300
851	Area Contract Maint	0	0	3,720	1,240	3,720
857	Pay Other Agencies	5,000	5,000	5,000	5,000	0
	<b>Total</b>	<b>23,948</b>	<b>21,686</b>	<b>31,870</b>	<b>25,590</b>	<b>28,370</b>



Fund <b>Crossroads Taxing District</b>	Program <b>Crossroads Taxing District</b>
Department <b>Planning &amp; Development</b>	Account Number <b>15 - 05 . 53</b>

***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***

Overall advertising is increasing for a joint social media campaign with the other Business Districts and the Business Development Commission. Funding has been increased for Parks staff who maintain the landscaping, pots, and holiday decorations in the District.



Fund		Program				
<b>Crossroads Taxing District</b>		<b>Crossroads Taxing District</b>				
Department		Account Number				
<b>Planning &amp; Development</b>		<b>15 - 05 . 53</b>				
<b><i>Materials and Supplies</i></b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Account Number</b>	<b>Account Title</b>					
702	Office Supplies	0	0	50	0	50
730	Operational Equip	188	0	500	0	500
751	Area Maint Materials	-20	0	1,000	0	1,000
	<b>Total</b>	<b>168</b>	<b>0</b>	<b>1,550</b>	<b>0</b>	<b>1,550</b>

Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Contractual</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
803	Professional Services	1,100	9,541	6,500	6,500	1,500
810	Disposal Services	0	240	1,140	620	700
830	Advertising	1,453	1,464	2,000	2,000	3,000
850	Parking Lot Lighting	1,119	747	900	800	900
	<b>Total</b>	<b>3,672</b>	<b>11,992</b>	<b>10,540</b>	<b>9,920</b>	<b>6,100</b>



Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Capital</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
909	Area Improvements	-598	500	2,000	0	2,000
	<b>Total</b>	<b>-598</b>	<b>500</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>



Fund		Program				
Crossroads Taxing District		Crossroads Taxing District				
Department		Account Number				
Planning & Development		15 - 05 . 53				
<i>Other</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
950		0	0	0	0	0
960	Façade Beautification	6,000	1,857	2,000	0	2,000
	<b>Total</b>	<b>6,000</b>	<b>1,857</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>



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Fund <b>General Obligation Debt Service</b>	Program <b>General Obligation Debt Service</b>
Department <b>Debt Service</b>	Account Number <b>08 - 07 .42</b>

***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 were used to replace deteriorated concrete and asphalt streets within the City.



Fund <b>General Obligation Debt Service</b>	Program <b>General Obligation Debt Service</b>
Department <b>Debt Service</b>	Account Number <b>08 - 07 . 42</b>

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
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	1,178,162	1,176,562	1,180,300	1,180,300	1,184,350
<b>Totals</b>	<b>1,178,162</b>	<b>1,176,562</b>	<b>1,180,300</b>	<b>1,180,300</b>	<b>1,184,350</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>

Fund		Program				
<b>General Obligation Debt Service</b>		<b>General Obligation Debt Service</b>				
Department		Account Number				
<b>Debt Service</b>		<b>08 - 07 . 42</b>				
<i>Other</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
955	Debt Service Principal	830,000	845,000	865,000	865,000	895,000
956	Debt Service Interest	346,950	330,350	313,450	313,450	287,500
957	Debt Service Expense	1,212	1,212	1,850	1,850	1,850
	<b>Total</b>	<b>1,178,162</b>	<b>1,176,562</b>	<b>1,180,300</b>	<b>1,180,300</b>	<b>1,184,350</b>



Fund	<b>Park Improvement Tax</b>	Program	<b>Park Debt Service</b>
Department	<b>Debt Service</b>	Account Number	<b>30 - 07 . 70</b>

***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***

This debt was fully paid off in FY 2015, so no expenditures are budgeted for this year.



Fund <b>Park Improvement Tax</b>	Program <b>Park Debt Service</b>
Department <b>Debt Service</b>	Account Number <b>30 - 07 . 70</b>

<i><b>Program Request</b></i>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>
<b>Type of Expenditure</b>					
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	119,411	0	0	0	0
<b>Totals</b>	<b>119,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<i><b>Personnel Schedule</b></i>	<b>Number of Employees</b>		
<b>Position Title</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget</b>



Fund		Program				
Park Improvement Tax		Park Debt Service				
Department		Account Number				
Debt Service		30 - 07 . 70				
<i>Other</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
955	Debt Service Principal	115,000	0	0	0	0
956	Debt Service Interest	2,415	0	0	0	0
957	Debt Service Expense	1,996	0	0	0	0
	<b>Total</b>	<b>119,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



Fund <b>Shoppes At Old Webster TIF</b>	Program <b>Shoppes At Old Webster</b>
Department <b>Debt Service</b>	Account Number <b>21 - 07 . 45</b>

***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 2018.





Fund		Program				
Shoppes At Old Webster TIF		Shoppes At Old Webster				
Department		Account Number				
Debt Service		21 - 07 . 45				
<i>Other</i>		2015 Actual	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
Account Number	Account Title					
955	Debt Service Principal	386,000	364,000	402,495	597,000	198,000
956	Debt Service Interest	84,975	63,745	43,725	43,725	137,281
957	Debt Service Expense	7,226	7,014	7,250	7,014	7,014
	<b>Total</b>	<b>478,201</b>	<b>434,759</b>	<b>453,470</b>	<b>647,739</b>	<b>342,295</b>



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## CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) is a plan for the city's capital investments over a five-year period. The CIP is both a fiscal and planning device that allows the City to project all capital costs, funding sources, and timing. Each year the CIP is reviewed by the City Council within the context of ongoing city, county, and state planning, programs, and policies.

The City of Webster Groves's CIP was developed around two primary goals: 1). to ensure the appropriate maintenance of existing infrastructure and facilities; and, 2). to plan effectively for future needs given current resources. The CIP document provides the City Council, the staff, and the public with a framework for planning and scheduling capital projects. The plan presents a clear picture of projects scheduled for the current year. The process of updating the plan annually also provides an opportunity to revise the document based on changing community needs and priorities, revised cost estimates, or alternative funding sources.

Capital investments involve major city assets that normally have long, useful lives of at least 5 years and values of at least \$25,000. Items included within the CIP are usually found within one of the following five categories:

1. The acquisition of land and/or buildings for a public purpose.
2. The construction of a significant facility, i.e., a building or a road, or the addition to or extension of an existing facility.
3. Rehabilitation or major repair to all or part of a facility, i.e., infrequent repairs that are not considered to be recurring maintenance.
4. The annual street maintenance program, including replacement or repair of concrete and asphalt pavement streets.
5. Vehicles, equipment, furniture, and fixtures.

The current CIP for years 2018-2022 includes five years of projected capital expenditures totaling \$14,282,749. The first year of the program is incorporated into the capital portion of the 2018 budget totaling \$2,932,286. 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. The detailed breakout of expenditures as related to the revenues for each fund can be found in the fund summaries section 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 hot water heater replacement at the Recreation Complex will drive down operational costs for utilities and maintenance fees. The purchase of a number of vehicles, including patrol cars, fleet vehicles, and parks trucks, within a planned time frame also helps reduce operational costs

related to vehicle maintenance. 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 replacement of the Network Firewall that provides the city the protection against network threats from inside and outside of the local network. 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. Finally, Memorial Tennis Courts are expected to save the City operationally with the rehabilitation in 2019 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 in the following pages.

**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***

	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Street Improvement Tax Fund	\$576,780	\$445,880	\$690,320	\$599,440	\$596,200	<b>\$2,908,620</b>
Capital Improvement Sales Tax Fund	\$1,836,096	\$2,208,930	\$1,257,733	\$1,384,830	\$1,211,470	<b>\$7,899,059</b>
Park Improvement Fund	\$80,000	\$60,000	\$126,000	\$150,000	\$0	<b>\$416,000</b>
Storm Water Improvement Fund	\$310,000	\$250,000	\$125,000	\$120,000	\$110,000	<b>\$915,000</b>
Grant Fund	\$129,410	\$1,291,930	\$722,730	\$0	\$0	<b>\$2,144,070</b>
<b>TOTAL</b>	<b>\$2,932,286</b>	<b>\$4,256,740</b>	<b>\$2,921,783</b>	<b>\$2,254,270</b>	<b>\$1,917,670</b>	<b>\$14,282,749</b>

# 18 CIP DETAILS

							Impact On	
		FY18	FY19	FY20	FY21	FY22	Total	Operations
<b>Street Improvement</b>								
PW	Marshall Avenue Improvements	\$10,000	\$108,880				\$118,880	Positive
PW	Annual Chip Seal Program	\$40,580	\$31,580	\$213,440	\$122,560	\$119,320	\$527,480	Positive
PW	Mill and Overlay	\$536,200	\$414,300	\$476,880	\$476,880	\$476,880	\$2,381,140	Positive
		<b>\$576,780</b>	<b>\$445,880</b>	<b>\$690,320</b>	<b>\$599,440</b>	<b>\$596,200</b>	<b>\$2,908,620</b>	
<b>Capital Improvement</b>								
	Gen Go Firewall Replacement	\$35,000					\$35,000	Positive
	Gen Go Storage Area Network		\$100,000				\$100,000	Negligible
	Gen Go Network Switch Replacements				\$65,000		\$65,000	Negligible
	Gen Go Phone System					\$104,900	\$104,900	Positive
<b>General Government Subtotal</b>		<b>\$35,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$104,900</b>	<b>\$304,900</b>	
Police	Police Vehicles	\$80,000	\$81,000	\$92,000	\$83,000	\$92,000	\$428,000	Negligible
Police	Radio Comm. Enhancement	\$22,000					\$22,000	Negligible
Police	Prisoner Transport Van	\$35,758					\$35,758	Positive
Police	Body Cameras		\$73,000				\$73,000	Negligible
Police	MILO			\$61,000			\$61,000	Negligible
<b>Police Subtotal</b>		<b>\$137,758</b>	<b>\$154,000</b>	<b>\$153,000</b>	<b>\$83,000</b>	<b>\$92,000</b>	<b>\$619,758</b>	
Fire	Command Vehicle		\$48,500				\$48,500	Positive
Fire	Self Contained Breathing Apparatus			\$256,000			\$256,000	Negligible
Fire	Extrication Rescue System				\$62,000		\$62,000	Negligible
Fire	Ambulance					\$260,000	\$260,000	Positive
Fire	Staff Vehicle					\$32,000	\$32,000	Positive
<b>Fire Subtotal</b>		<b>\$0</b>	<b>\$48,500</b>	<b>\$256,000</b>	<b>\$62,000</b>	<b>\$292,000</b>	<b>\$658,500</b>	
PW	Dump Trucks	\$126,030	\$130,170	\$0	\$138,100		\$394,300	Positive
PW	Pick-up Trucks - Public Works	\$47,000	\$100,000	\$0	\$53,000	\$51,000	\$251,000	Positive
PW	Fleet Vehicles	\$46,000	\$24,000	\$25,000	\$26,000		\$121,000	Positive
PW	Pothole Patching Truck	\$90,000					\$90,000	Positive
PW	18" Brush Chipper	\$78,000					\$78,000	Positive
PW	Motorized Centerline Striper		\$53,000				\$53,000	Negligible
PW	One Ton Roller		\$50,000				\$50,000	Negligible
PW	Front End Loader		\$160,000				\$160,000	Negligible
PW	Skid-steer Loader				\$60,000		\$60,000	Negligible
PW	Stump Grinder				\$64,920		\$64,920	Negligible
PW	Utility Truck				\$65,310		\$65,310	Negligible
PW	Tractor/Loader/Backhoe				\$107,000		\$107,000	Negligible

		FY18	FY19	FY20	FY21	FY22	Total	Impact On Operations
PW	Light Duty Dump Truck					\$172,570	\$172,570	Negligible
PW	Parking Garage Repairs	\$298,265					\$298,265	Negligible
PW	Pedestrian Crossing Dir.	\$30,000	\$30,000	\$30,000			\$90,000	Negligible
PW	Traffic Signal Replacements	\$57,500	\$57,500	\$77,800			\$192,800	Negligible
PW	Mill & Overlay	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,375,000	Positive
PW	E. Lockwood Mill and Overlay		\$290,000				\$290,000	Negligible
PW	Big Bend Blvd. Sidewalk Project	\$34,063		\$61,933			\$95,996	Negligible
PW	Central Avenue Sidewalk	\$60,080					\$60,080	Negligible
PW	South Elm Avenue Resurfacing	\$170,000					\$170,000	Negligible
<b>Public Works Subtotal</b>		<b>\$1,311,938</b>	<b>\$1,169,670</b>	<b>\$469,733</b>	<b>\$789,330</b>	<b>\$498,570</b>	<b>\$4,239,241</b>	
P & R	Aquatic Center Play Features		\$30,000	\$151,000			\$181,000	Slight
P & R	Aquatic Filter Elements				\$41,500		\$41,500	Slight
P & R	Aquatic Center Hot Water Heater					\$30,000	\$30,000	Slight
P & R	Aquatic-Wall and Lights	\$70,000	\$45,000				\$115,000	Negligible
P & R	Facility-Flooring		\$50,160		\$50,000	\$15,000	\$115,160	Negligible
P & R	Facility-HVAC				\$230,000		\$230,000	Negligible
P & R	Facility- Lights, Parking Lot		\$300,000				\$300,000	Negligible
P & R	Facility-Security System		\$135,000				\$135,000	Negligible
P & R	Fitness-Circuit and Cardio Equip.	\$160,000	\$80,000				\$240,000	Negligible
P & R	Fitness-Studio		\$4,600	\$50,000			\$54,600	Negligible
P & R	Gymnasium Floor Refinish			\$25,000			\$25,000	Negligible
P & R	Ice Rink-Hot Water Storage				\$30,000		\$30,000	Negligible
P & R	Ice Rink-Resurfacers					\$130,000	\$130,000	Negligible
P & R	Parks-Compact Utility Loader			\$25,000			\$25,000	Negligible
P & R	Parks-Pick-up Trucks	\$42,000	\$32,000	\$33,000	\$34,000		\$141,000	Negligible
P & R	Parks-Skid-Steer Loader			\$45,000			\$45,000	Negligible
P & R	Parks-Vertidrain	\$30,000					\$30,000	Positive
P & R	Parks-Utility Carts					\$27,000	\$27,000	Positive
P & R	Parks-Ball Field Groomer					\$22,000	\$22,000	Positive
P & R	Recreation-Cabinets			\$50,000			\$50,000	Negligible
P & R	Recreation-Repl. Chairs and Tables	\$49,400					\$49,400	Positive
P & R	Tennis Court Repair		\$60,000				\$60,000	Positive
<b>Parks &amp; Recreation Subtotal</b>		<b>\$351,400</b>	<b>\$736,760</b>	<b>\$379,000</b>	<b>\$385,500</b>	<b>\$224,000</b>	<b>\$2,076,660</b>	
		<b>\$1,836,096</b>	<b>\$2,208,930</b>	<b>\$1,257,733</b>	<b>\$1,384,830</b>	<b>\$1,211,470</b>	<b>\$7,899,059</b>	

		FY18	FY19	FY20	FY21	FY22	Total	Impact On Operations
<b>Park Improvement Fund</b>								
P & R	Utility Carts	\$22,000					\$22,000	Negligible
P & R	Memorial Park Restoration		\$60,000				\$60,000	Negligible
P & R	Tennis Court Repair (Larson Park)	\$80,000					\$80,000	Negligible
P & R	McKee Park Improvements		\$60,000				\$60,000	Negligible
P & R	Blackburn Trail & Playground			\$126,000	\$150,000		\$276,000	Negligible
		<b>\$80,000</b>	<b>\$60,000</b>	<b>\$126,000</b>	<b>\$150,000</b>	<b>\$0</b>	<b>\$416,000</b>	
<b>Storm Water</b>								
PW	Storm Water Improvement	\$310,000	\$250,000	\$125,000	\$120,000	\$110,000	\$915,000	Positive
		<b>\$310,000</b>	<b>\$250,000</b>	<b>\$125,000</b>	<b>\$120,000</b>	<b>\$110,000</b>	<b>\$915,000</b>	
<b>Grants &amp; Donations</b>								
PW	Central Avenue Sidewalk	\$129,410					\$129,410	Negligible
PW	Marshall Avenue Improvements		\$435,530				\$435,530	Negligible
PW	Big Bend Blvd. Sidewalk Project			\$247,730			\$247,730	Negligible
P & R	Fitness-Studio/Meeting Room		\$6,400	\$475,000			\$481,400	Negligible
P & R	Tennis Court Repair-Mem. Park		\$850,000				\$850,000	Negligible
		<b>\$129,410</b>	<b>\$1,291,930</b>	<b>\$722,730</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,144,070</b>	
<b>Total Projects</b>		<b>\$2,932,286</b>	<b>\$4,256,740</b>	<b>\$2,921,783</b>	<b>\$2,254,270</b>	<b>\$1,917,670</b>	<b>\$14,282,749</b>	



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**Public Works**

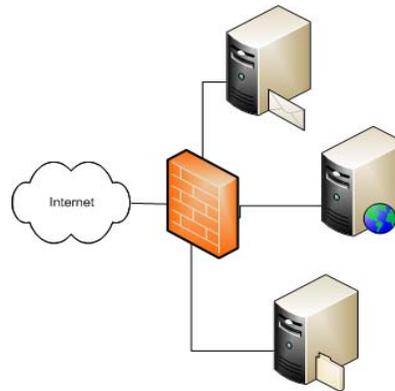
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<b>Project:</b> Firewall Replacement	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> General Government	<b>Program:</b> General Govt. Capital Improvement

Description
Replacement of the network firewall.



Justification
The City's firewall performs multiple security functions within one single system: network firewalling, network intrusion prevention, gateway antivirus, VPN, content filtering, load balancing, data loss prevention and on-appliance reporting. This allows the City the flexibility to protect against network threats from outside and inside the local network. The City's current firewall support will end October 2017. At this time the hardware will need to be upgraded to keep up with the growing demand of secure network use.



**Project Costs and Funding Source**

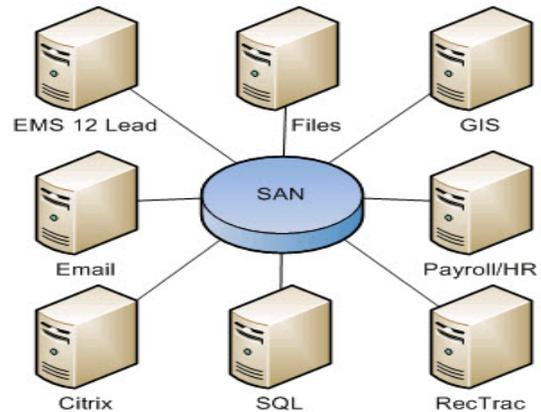
Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$35,000					\$35,000
<b>TOTAL</b>	\$35,000	\$0	\$0	\$0	\$0	\$35,000

<b>Project:</b> Storage Area Network	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> General Government	<b>Program:</b> General Govt. Capital Improvement

<b>Description</b>
Replacement of the current Storage Area Network which contains all of the City's electronic data. The Storage Area Network is host to 35 servers including payroll, email, databases and file storage.



<b>Justification</b>
This system is the key component to the City's storage architecture. The current Storage Area Network (SAN) will be considered an 'End of Life' product by the manufacturer as of August 2018. Maintenance and upgrades will no longer be available. Storage projections indicate the SAN will have reached capacity for storage. The SAN replacement will increase the amount of available storage to meet the City's needs for several years. It will be eligible for manufacturer maintenance for the next seven years.



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Impr Sales Tax		\$100,000				\$100,000
<b>TOTAL</b>	\$0	\$100,000	\$0	\$0	\$0	\$100,000

<b>Project:</b> Network Switch Replacements	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> General Government	<b>Program:</b> General Govt. Capital Improvement

Description
Replacement of the city-wide network switches.



Justification
The City's current networking infrastructure equipment will reach manufacturers end of life October 2021. At that time the City will need to replace the existing equipment. The new equipment will take advantage of the City's fiber optic network and operate at speeds higher than currently available.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax				\$65,000		\$65,000
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$65,000	\$0	\$65,000

<b>Project:</b> Telephone System Upgrade	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> General Government	<b>Program:</b> General Govt. Capital Improvement

Description
Replacement of the city-wide phone system including desktop phones.



Justification
The City's current phone system extended maintenance contract will come to an end April 2022. Before that time the City will need to move to a new phone system. The new phone system will take advantage of the City's fiber based internet connection and eliminate monthly charges for legacy phone lines. The initial purchase of the system will include replacing the nineteen year old desktop phones which are no longer manufactured. Replacement of the current phones is becoming more difficult as the supply of refurbished units diminishes. The current desktop phones will be replaced with digital phones that are easier to manage, upgrade, and replace.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax					\$104,900	\$104,900
<b>TOTAL</b>	\$0	\$0	\$0	\$0	\$104,900	\$104,900

<b>Project:</b> Police Vehicles	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Police Capital Improvement

Description
The department plans on purchasing three vehicles, two marked patrol and one unmarked detective.



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 at least three patrol and detective 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	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Imp. Sales Tax	\$80,000	\$81,000	\$92,000	\$83,000	\$92,000	\$428,000
						\$0
<b>TOTAL</b>	<b>\$80,000</b>	<b>\$81,000</b>	<b>\$92,000</b>	<b>\$83,000</b>	<b>\$92,000</b>	<b>\$428,000</b>

<b>Project:</b> Radio Communication Enhancement	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Police Capital Improvement

Description			
Police	Headquarters	Radio	Communications
Repeater/Enhancement.			



Justification
Due to the St. Louis County ECC conversion to an Encrypted, Microwave Radio System, radio communication inside Police Headquarters and City Hall are unreliable. Officers with prisoners and other required station duties cannot reliably broadcast or receive radio transmissions. This has an obvious potential for a negative impact on officer and public safety. Wireless USA, the ECC Vendor, is offering a signal repeater solution that requires the purchase of additional equipment and installation at our site. This enhancement would allow officers to reliably communicate with the dispatch center while inside our headquarters and City Hall. It would also benefit Public Works employees with portable radio communications.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr Sales Tax	\$22,000	\$0	\$0	\$0	\$0	\$22,000
						\$0
<b>TOTAL</b>	<b>\$22,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,000</b>

<b>Project:</b> Prisoner Transport Van	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Police Capital Improvement

Description
2018 Chevrolet Prisoner Transport Van with secure Insert.



Justification
The Police Department participates in a Prisoner Transport Cooperative with the Cities of Richmond Heights, Maplewood and Shrewsbury. As a condition of that cooperative, we agree to maintain a prisoner transport van with cost sharing by Maplewood and Shrewsbury. We agree to purchase and title that van. Maplewood and Shrewsbury agree to reimburse us equally for two thirds of the van's cost. (That includes the required prisoner containment insert for the van.) The current van, a 2009 Ford Econoline will be 8 years old and have approximately 175,000 miles in travel.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Imp. Sales Tax	\$35,758	\$0	\$0	\$0	\$0	\$35,758
						\$0
<b>TOTAL</b>	<b>\$35,758</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,758</b>

<b>Project:</b> <b>Body Cameras</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Police Capital Improvement

<b>Description</b>
Purchase of 35 Vu HD Body Cameras with three station docks, station dock software, network server license and storage server. Approximately \$39,000 of the initial cost is for video storage requirements (new/upgraded server, Station Docks and Software).



<b>Justification</b>
The presence of video evidence enhances the ability to obtain convictions and increases the number of guilty pleas prior to going to trial. In any litigation, civil or criminal, a hurdle is overcoming the “he said, she said” dilemma. If the police officer and department have a complete video showing the circumstances leading up to incidents such as use of force, there are no disputes as to material facts. It is anticipated that body worn cameras will become standard wear either through legislation or to meet community expectations for providing transparency and observation of officer performance and behavior.



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>TOTAL</b>
Capital Impr Sales Tax	\$0	\$73,000	\$0	\$0	\$0	\$73,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$73,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,000</b>

<b>Project:</b> Interactive Firearms Training System (MILO)	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Police Capital Improvement

Description
MILO IES is a scenario based interactive Use-of-Force judgment/simulation system.



Justification
The current system will be 15 years old. The vendor no longer offers support or warrantee. The MILO System provides a means for Officers to engage in use of force scenarios while experiencing levels of stress similar to real world situations without risk of physical injury. Officers participate in various levels of interaction with role players from verbal compliance to weapon deployment. Any deviations from Department policy/procedure are discussed; related policy is displayed on screen for review by Instructors with Officers. This type of training is critical for operation in current policing environment.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Imp. Sales Tax	\$0	\$0	\$61,000	\$0	\$0	\$61,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$61,000</b>

<b>Project:</b> <b>Command Vehicle</b>	Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> 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 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 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales tax	\$0	\$48,500	\$0	\$0	\$0	\$48,500
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$48,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,500</b>

<b>Project:</b> Self Contained Breathing Apparatus	Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Fire Capital Improvement

Description
Self Contained Breathing Apparatus (SCBA) is an air pack system that provides breathing air to fire personnel and is a key piece of safety equipment that provides respiratory protection when personnel are working in a toxic/hazardous atmosphere.



Justification
The new SCBA will replace existing equipment that was placed in service in 2010. Ten years of fire service use is the expected useful life of this equipment. Timely replacement of this equipment will avoid costly repairs and dangerous malfunctions. New SCBA incorporate improved functional and safety features that benefit the user. The request to purchase new SCBA is guided by our commitment to provide personnel with reliable equipment that incorporates up to date safety features.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$256,000	\$0	\$0	\$256,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$256,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$256,000</b>

<b>Project:</b> Extrication Rescue System	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Fire Capital Improvement

Description
<p>The extrication rescue system, "Jaws of Life" consists of a portable power unit and a number of hydraulic operated rescue tools that are designed to cut, spread and force open crushed vehicles to gain access to trapped victims.</p>



Justification
<p>The extrication rescue system is a key piece of equipment for dealing with vehicle accidents. The fire department is requesting to replace two (2) sets of rescue tools that were purchased in 1999 and 2009. The new rescue tools will be placed on the pumper and ladder truck with the 2009 unit being placed on the reserve pumper. With identical rescue tools on each truck tools can be interchanged as needed and operating, training and maintenance procedures will be identical. This is a planned replacement.</p>



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$0	\$0	\$0	\$62,000	\$0	\$62,000
TOTAL	\$0	\$0	\$0	\$62,000	\$0	\$62,000

<b>Project:</b> Fire Department Ambulance	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Fire Capital Improvement

Description
The ambulance is a mobile advanced life support vehicle with patient transportation capabilities. It is also used to support fire ground operations.



Justification
In FY 22, the current ambulance will be 6 years old and have over 110,000 miles. It will be at the end of its expected service life as a front line unit, however it will serve as a reserve ambulance. The ambulance is critical to fulfilling our mission of providing emergency care in the community. In a typical year the ambulance responds to over 1,300 medical calls and transports over 900 patients to area hospitals.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$0	\$260,000	\$260,000
TOTAL	\$0	\$0	\$0	\$0	\$260,000	\$260,000

<b>Project:</b> Fire Department Staff Vehicle	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Safety	<b>Program:</b> Fire Capital Improvement

Description
This vehicle is a passenger vehicle assigned to the Fire Chief and 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 2015 vehicle will have approximatel 100,000 miles at the time of replacement

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$0	\$0	\$0	\$0	\$32,000	\$32,000
TOTAL	\$0	\$0	\$0	\$0	\$32,000	\$32,000

<b>Project:</b> Light Duty Trucks	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks and Recreation Capital Improvement

<b>Description</b>
<p>These 3/4 and 1-ton trucks are used for park maintenance and horticulture activities. They transport equipment, supplies and materials. FY18 is a four wheel drive with snow plow.</p>



<b>Justification</b>
<p>The trucks being replaced in FY18, FY19, FY20 and FY21 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	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr. Sales Tax	\$42,000	\$32,000	\$33,000	\$34,000	\$0	\$141,000
TOTAL	\$42,000	\$32,000	\$33,000	\$34,000	\$0	\$141,000

<b>Project:</b> Verti-Drain	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

<b>Description</b>
Verti-Drain deep-tine aerator. The Verti-Drain is 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.



<b>Justification</b>
The current Verti-Drain was purchased in 2000 and will be 18 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**

<b>Funding Source</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>TOTAL</b>
Capital Impr Sales Tax	\$30,000	\$0	\$0	\$0	\$0	\$30,000
<b>TOTAL</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>

<b>Project:</b> Skid-Steer Loader	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

<b>Description</b>
<p>This loader is used to load and unload trailers and trucks with materials such as topsoil, sand, garden mix, compost, rock etc. We also use it for off loading trees shipped in by flat bed trucks, fertilizer pallets and shipments of picnic tables or trash cans. On site, it is used routinely for removing debris from downed trees during storm events, removing honeysuckle and other invasive plant material, grading and hazard tree removals.</p>



<b>Justification</b>
<p>The current skid-steer loader was purchased in 2009 and will be 11 years old at time of replacement. Scheduled replacement is based on a combination of age, hours used and general mechanical condition.</p>

**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>TOTAL</b>
Capital Impr. Sales Tax	\$0	\$0	\$45,000	\$0	\$0	\$45,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>

<b>Project:</b> Compact Utility Loader	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

<b>Description</b>
<p>This compact utility loader allows us to work with a compact machine that is highly maneuverable for quick completion of tasks. Its smaller size is powerful and at the same time lighter in weight so that it handles park jobs without damaging the turf. Its versatility and ease of use with the ride on platform provides an improved visibility to complete the job thoroughly and safely.</p>



<b>Justification</b>
<p>The current compact utility loader was purchased in 2009 and will be 11 years old at time of replacement. Scheduled replacement is based on a combination of age, hours used and general mechanical condition.</p>



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>TOTAL</b>
Capital Impr. Sales Tax	\$0	\$0	\$25,000	\$0	\$0	\$25,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>

<b>Project:</b> <b>Utility Carts</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks and Rec Capital Improvement

<b>Description</b>
<p>This is a utility cart with dump bed and AC outlet. It has a wide range of use in the parks such as on and off road capabilities. It is used for daily park maintenance and for special events. It can tow and can be used in areas of the parks that cannot be accessed by a full sized truck.</p>



<b>Justification</b>
<p>With the new GRG trail coming on line in FY18, the Parks Division needs another utility cart (picture above right) that can maneuver up and down the trail to clear the trail of debris, water plant material along the trail, and other maintenance needs. The current utility truck at Blackburn (picture below right) was purchased in 2003 and will be 19 years old at the time of replacement. Scheduled replacement is based on a combination of age, hours use and general mechanical condition.</p>



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Impr. Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 27,000	\$ 27,000
Park Impr. Sales Tax	\$ 22,000	\$ -	\$ -	\$ -		\$ 22,000
<b>TOTAL</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 49,000</b>

<b>Project:</b> Parks Ball Field Groomer	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Rec Capital Improvement

Description
<p>This item is a ball field groomer. It is used daily during the ball season to prep the infields for play. It is also used to distribute and spread materials pre and post season.</p>



Justification
<p>The current ball field groomer was purchased in 2008. At the time of replacement it will be 15 years old. At that point, the unit will have logged many hours of service and with general wear and tear and increased maintenance, it will be time to replace the machine.</p>



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$22,000
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$22,000

<b>Project:</b> Aquatic-Filter Elements and Covers	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks and Rec Capital Improvement

Description
Replacement of the filter elements and covers at the Aquatic Center. There are 192 filter elements divided over twelve baffles. Each element is enclosed in a fabric cover. Filter powder coats the covers and the pool water is cleaned by circulating through the elements.



Justification
Compliance with St. Louis County Health standards for water quality is directly correlated to the condition of the filter system. The covers begin to tear at the six or seven year mark. Eventually there are too many tears and holes for the water to be properly filtered. The filter elements become very brittle from the chemicals and begin to break into pieces. Replacement of the covers is \$18,500 and the elements is \$23,000.



**Project Costs and Funding Source**

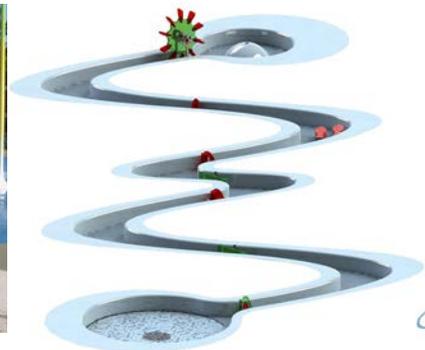
Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$41,500	\$0	\$41,500
TOTAL	\$0	\$0	\$0	\$41,500	\$0	\$41,500

<b>Project:</b> Aquatic-Play Features	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
Upgrade and replacement of Aquatic Center features continue in FY19 with the restoration of the slide tower. Then in FY20 we will replace spray ground features. In 2015 two other pieces on the spray ground were replaced at a cost of \$33,851.



Justification
The Slide Tower will be 24 years old in FY19 and is in need of substantial restoration (post and railings galvanized and painted, decking replaced). In FY20 many of the original spray ground features will be 18 years old. We will replace the lemon drops, whale, snake, pelican and 3 sprayers. We will replace with a Discovery Stream, 3 new sprayers and possibly one additional piece. The bottom two pictures to the right show the Discovery Stream.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr Sales Tax	\$0	\$30,000	\$151,000	\$0	\$0	\$181,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$151,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$181,000</b>

<b>Project:</b> Aquatic Center Hot Water Heater	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks and Rec Capital Improvement

Description
Replacement of hot water heater, boiler and pump that service the Aquatic Center.



Justification
The Aquatic Center hot water heater, boiler and pump service the locker rooms seasonally. They will be 27 years old in 2021, which is beyond the useful life. There is already superficial rust on the units.



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr.Sales Tax	\$0	\$0	\$0	\$0	\$30,000	\$30,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>

<b>Project:</b> Aquatic-Wall and Lights	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
Rebuilding of the outer wall of the leisure pool, reinstalling Diamond Brite and decorating. Replacement of the overhead lights around the pool deck at the Aquatic Center with a more efficient LED bulb/fixture.



Justification
Every year there are issues with decorative tiles coming loose and it has been suggested that the problem is related to shifting substructure through the freeze/thaw periods. In 2008, the vast majority of the tile work was replaced at an expense of \$59,823. This capital improvement will replace the outer concrete wall and coating, which is already showing signs of age and will be 23 years old in 2018. The repair will make the wall to floor connection seamless and will include Pebble Sheen installation for the wall below the water surface. The lights were installed in 1995, making them 24 years old in FY19. More efficient fixtures will be installed and the poles will be checked for structural integrity. A substantial energy savings is anticipated.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr. Sales Tax	\$70,000	\$45,000	\$0	\$0	\$0	\$115,000
						\$0
<b>TOTAL</b>	<b>\$70,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,000</b>

<b>Project:</b> Facility Flooring	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
<p>This project would replace the carpeting in the fitness center in all areas except under the weights where the rubber flooring was replaced in 2015, as well as the flooring in the Scout rooms in FY19 . The ice rink rubber flooring in the lobby, rest rooms, locker rooms, and alley way will be replaced in FY21 and carpeting in the meeting rooms FY22 (carpet in meeting rooms also replaced in 2015).</p>



Justification
<p>The carpeting in the fitness center will be 12 years old in 2019 and beyond its useful life. This project will be done in cooperation with installation of new strength equipment to minimize downtime for our users. Carpeting is estimated at \$5.50 per square foot. The Scout Room flooring is a cushioned synthetic flooring and is estimated at \$12 per square foot. It will also be 12 years old in 2019. The rink rubber flooring will be 14 years old in 2021. The carpet in the meeting room will be 8 years old in FY22. This carpet gets a lot of wear and tear from moving tables and chairs and spills. It needs to be replaced at a faster pace than the fitness room carpet.</p>

**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr. Sales Tax	\$0	\$50,160	\$0	\$50,000	\$15,000	\$115,160
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$50,160</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$15,000</b>	<b>\$115,160</b>

<b>Project:</b> Facility-HVAC	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
Replacement of four HVAC rooftop units that service the Fitness Center and Gymnasium, and a large unit that services the meeting rooms and rink offices.

Justification
Useful life is 15 years for these commercial grade units. Six of the thirteen units, including these five, were replaced or added in the 2007 complex renovation and one was replaced by insurance in 2015 when it caught fire. In 2021, the five units identified for replacement will be at the 14-year mark, which is at or near the end of their expected useful life. (Large unit is \$50,000).



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$230,000	\$0	\$230,000
<b>TOTAL</b>	\$0	\$0	\$0	\$230,000	\$0	\$230,000

<b>Project:</b> Facility-Parking Lot and Lights	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks and Rec Capital Improvement

Description
In FY 19, Parking Lot Lights along Ambrose Way and into the Recreation Complex parking lot are recommended to be replaced. Also, it will be time to replace the asphalt parking lot. This includes at a minimum, total reconstruction of driving lanes, crack sealant applied to the parking lanes, and seal coating of the entire surface.



Justification
The lights in the parking lot and along Ambrose Way were installed in 1995 and are not energy-efficient. They will be replaced with LED lights which should significantly reduce our energy usage. 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. Both of these items would fall under the 40 Acres Master Plan.



**Project Costs and Funding Source**      FY19 Lights \$100,000, Parking Lot \$200,000

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr Sales Tax	\$0	\$300,000	\$0	\$0	\$0	\$300,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>

<b>Project:</b> <b>Facility-Security System</b>	<b>Capital Improvement Sales Tax</b>
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

**Description**

In FY19 the fire and security alarm panel (pictured at right) plus all the sprinkler heads and piping will be past its usable service life. In addition, parking lot surveillance cameras and an upgrade IP-based CCTV system should be installed while we also have the parking lot torn up for replacement.



**Justification**

The current fire and security alarm system was installed when the Recreation Complex was built in 1994 and will be 25 years old in 2019. The system has had issues with smoke detectors in the ice arena over the years and most recently the dry piping system malfunctioned and needed significant repairs. This upgrade would replace the rink smoke detectors with heat detectors, so that fog isn't mistaken for smoke from fire, replace both the dry and wet fire suppression system piping located in the pool filtration room and relocate them away from the highly corrosive environment. We would also install cameras, wiring and upgrade our CCTV to an IP based system to provide video surveillance of the parking lot, in conjunction with the parking lot being replaced.



**Project Costs and Funding Source**      \$85,000 for alarm panel and fire suppression, \$50,000 parking lot cameras

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Imp. Sales tax	\$0	\$135,000	\$0	\$0	\$0	\$135,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$135,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$135,000</b>

<b>Project:</b> Fitness-Circuit & Cardio Equipment	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks and Recreation Capital Improvement

<b>Description</b>
<p>FY18 is the next 3-year replacement cycle for the cardio equipment. Circuit equipment, budgeted in FY19 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.</p>



<b>Justification</b>
<p>Cardio equipment such as bikes, ellipticals, and tread mills are generally replaced every 3 years to minimize repair cost and provide the best user experience. Circuit equipment has a useful life expectancy of 8-12 years. In 2019, at 12 years old, this equipment will be at the end of its useful life. We will also be replacing the carpet in FY19 at the same time as the circuit equipment.</p>

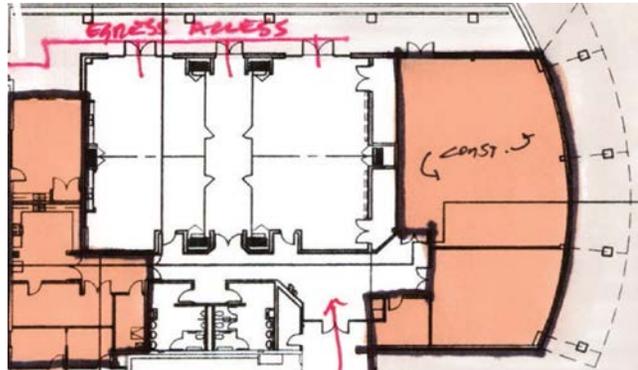


**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY18</b>	<b>FY19</b>	<b>FY20</b>	<b>FY21</b>	<b>FY22</b>	<b>TOTAL</b>
Capital Impr Sales Tax	\$160,000	\$80,000	\$0	\$0	\$0	\$240,000
						\$0
<b>TOTAL</b>	<b>\$160,000</b>	<b>\$80,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240,000</b>

<b>Project:</b> Fitness-Studio/Meeting Room	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Rec Capital Improvement

Description
A group exercise room was part of the original design of the Recreation Complex and is indicated in orange in the schematic at right. It was to be located to the right of the main entry stairs to the Rec Center on the north east corner of the building. It was sized at 1700 sq. ft. to accommodate exercise groups of up to 25 people.



Justification
There is a high demand for evening and weekend space at the Recreation Complex, with competing user groups, rentals, recreation and fitness programs. The addition of a Group Exercise room will allow us to have more participants in our programs thereby increasing revenue. Additionally, this will free up the meeting rooms for more rentals, ultimately resulting in greater revenue generation. In FY20, we will utilize a Muni Park Planning Grant to start the design of this area. Full design and construction would then utilize a Muni Park Construction Grant in FY21.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY 22	TOTAL
Capital Impr. Sales Tax	\$0	\$4,600	\$50,000	\$0	\$0	\$54,600
Muni Park Grant	\$0	\$6,400	\$475,000	\$0	\$0	\$481,400
<b>TOTAL</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$525,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$535,000</b>

<b>Project:</b> Gymnasium Floor Refinish	<b>Fund:</b> Capital Improvement Tax Fund
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Rec Capital Improvement

<b>Description</b>
Strip, sand, refinish, re-line and seal the gymnasium floor.



<b>Justification</b>
Every 8-12 years, after many layers of refinishing, the gymnasium floor needs to be stripped down to the wood and refinished. The process includes stripping, sanding, refinishing and lining (basketball, volleyball, Pickleball, logo), and application of two coats of sealant. The last time this procedure was completed was in 2009, so in 2020, it will be at the 11-year mark. (Top photo shows current condition; bottom was newly-refinished floor in 2009.)



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Impr.Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$25,000
						\$0
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$25,000</b>

<b>Project:</b> Ice-Hot Water Storage Tank	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Rec Capital Improvement

Description
The hot water storage tank at the rink is a 750 gallon tank that stores hot water for all the ice rink needs, including ice resurfacings, team showers, restroom and concession demands.



Justification
The tank is the original unit and was installed in 1994. There is no sign of any leakage but the life expectancy is about 25 years. The boilers that fill these tanks were replaced in 2016 at a cost of \$33,000.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr Sales Tax	\$ -	\$ -	\$ -	\$30,000	\$ -	\$30,000
TOTAL	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$30,000

<b>Project:</b> <b>Ice Resurfacers</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
<p>The resurfacing machine shaves the ice, collects and stores the snow shavings to be dumped off the ice and lays down a new flat layer of water to be frozen into ice.</p>



Justification
<p>A reliable ice resurfacers is essential to the daily operation of the ice arena. Customer satisfaction is dependent on having a clean sheet of ice, free of deep cuts, grooves and accumulated snow. Every hourly rental and public skating session starts with a clean sheet of ice. The ice arena is open approximately 325 days per year and operates with 15 - 18 hour days. Our older Zamboni was purchased in 2005 and will be 17 years old in 2022. We would likely trade that machine in. Our newer machine was purchased in 2013 and will be 9 years old in 2022.</p>



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr. Sales Tax	\$0	\$0	\$0	\$0	\$130,000	\$130,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$130,000</b>

<b>Project:</b> Replacement of Chairs & Tables	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> 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 10 years old in 2018 and in need of replacement. The appearance of these tables and chairs directly influences how much rental revenue is brought in from these rooms.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr Sales Tax	\$49,400	\$0	\$0	\$0	\$0	\$49,400
<b>TOTAL</b>	<b>\$49,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,400</b>

<b>Project:</b> Meeting Room and Kitchen Cabinets	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
Replacement of Scout meeting room and kitchen cabinets and appliances.



Justification
The cabinets in the Scout meeting rooms and kitchen are original, installed in the renovation of 2007. They are already showing signs of wear, broken hinges and stripped out hardware. In 2019, they'll be at the 12-year mark and will need to be replaced. At this point the counter tops are still in good shape and we will try to reuse if possible. The appearance of these cabinets helps determine how much rental revenue we can bring in from these rooms.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr. Sales Tax	\$0	\$0	\$50,000	\$0	\$0	\$50,000
TOTAL	\$0	\$0	\$50,000	\$0	\$0	\$50,000

<b>Project:</b> Tennis Court Repair	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Parks & Recreation Capital Improvement

Description
The outdoor tennis courts at Memorial Park and Larson Park require replacement surfaces. Memorial Park will need to be completely renovated in 2019. 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 Larson Park need to be replaced in FY18.



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 2019, we'll be at the end of the 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 award of a Municipal Park Grant and financial partnerships with team sports users of the facility. If the team sports opt not to partner then the City would renovate just four courts and add an additional parking lot across the current skate park and other 4 tennis courts.



**Project Costs and Funding Source** Larson Park \$80,000, Memorial Park 8 courts \$800,000

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Capital Impr Sales Tax	\$0	\$60,000	\$0	\$0	\$0	\$60,000
Muni Park Grant	\$0	\$475,000	\$0	\$0	\$0	\$475,000
Nerinx Hall	\$0	\$75,000	\$0	\$0	\$0	\$75,000
WG School District	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Webster University	\$0	\$150,000	\$0	\$0	\$0	\$150,000
Park Improvement Fund	\$80,000	\$0	\$0	\$0	\$0	\$80,000
<b>TOTAL</b>	<b>\$80,000</b>	<b>\$910,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$990,000</b>

<b>Project:</b> <b>Blackburn Trail and Playground</b>	<b>Fund:</b> Park Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Park Improvement

Description
<p>The walking trail located in Blackburn Park is heavily used by many park attendees. It provides a passage way to ball fields, pavilions, bird sanctuary, parking lots and bathrooms along with recreational walking. The playground serves 2-12 year old users in Blackburn. It is composed of two units, one serving 2-5 year olds and the other serving 5-12 year olds.</p>



Justification
<p>At 18 years old the 4,200 linear foot of asphalt pathway will need to be totally replaced. We propose to replace it with a concrete sidewalk that will have lower maintenance cost throughout the years. The playground unit was installed in 2002 and at time of replacement will be 19 years old which is in the range of recommended replacement guidelines. The safety surfacing should be replaced at this time as well.</p>



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Park Impr. Sales Tax	\$0	\$0	\$126,000	\$150,000	\$0	\$276,000
TOTAL	\$0	\$0	\$126,000	\$150,000	\$0	\$276,000

<b>Project:</b> McKee Park Improvements	<b>Fund:</b> Park Improvement Sales Tax
<b>Department:</b> Parks & Recreation	<b>Program:</b> Park Improvement

Description
Improvements in this park will include replacing the playground, perimeter fence, safety surfacing, picnic table with concrete pad underneath, trash cans and signage. A retaining wall also needs to be installed in areas where grade is an issue.



Justification
This park has had no significant improvements in 20+ years. The fencing is in complete disrepair and the playground needs to be upgraded to meet current standards.



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Park Impr Sales Tax	\$0	\$60,000	\$0	\$0	\$0	\$60,000
TOTAL	\$0	\$60,000	\$0	\$0	\$0	\$60,000

<b>Project:</b> Memorial Park Playground	<b>Fund:</b> Park Improvement Sales Tax
<b>Department:</b> Parks and Recreation	<b>Program:</b> Park Improvement

Description
<p>The playground in Memorial Park functions as a secondary amenity with in the park, but it does serve a valuable purpose. While this playground is not a destination by itself it provides additional play value inside the park. It is most often used by siblings of those playing soccer, softball or baseball, or by children of parents playing tennis.</p>



Justification
<p>This playground was purchased in 1997. It was purchased by funds from Ameritech Cellular who had just began utilizing one of the baseball field light poles as a cell phone tower. At 20 years old the playground needs to be replaced with a new structure that meets current standards. This item falls under the 40 Acres Master Plan.</p>



**Project Costs and Funding Source**

Funding Source	FY18	FY19	FY20	FY21	FY22	TOTAL
Park Impr Sales Tax	\$0	\$60,000	\$0	\$0	\$0	\$60,000
TOTAL	\$0	\$60,000	\$0	\$0	\$0	\$60,000

<b>Project:</b> Pickup Trucks - Fleet	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
<p>The Street Division's pick-up trucks 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 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$47,000	\$100,000	\$0	\$53,000	\$51,000	\$251,000
						\$0
<b>TOTAL</b>	<b>\$47,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$51,000</b>	<b>\$251,000</b>

<b>Project:</b> Utility Trucks	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
The Street Division's utility vehicles are used on a daily basis for movement of personnel, equipment and material to job sites.

**S 051 - 2011 FORD F350 UTILITY TRUCK**



Justification
The Department's goal has been to replace existing trucks upon reaching ten years of age. The scheduled replacement is based on age, mileage and general condition of the vehicle that typically exhibit increased mechanical repairs. The utility truck being replaced in FY 2021 is a 2011 Ford F350 utilized by the Street Division and the requested replacement is anticipated to be an F550. The current vehicle is being used to transport tools and equipment to project construction sites and will be sold at auction or used as a trade-in at the time of the new utility truck purchase.

**PROPOSED UTILITY TRUCK REPLACEMENT**



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$65,310	\$0	\$65,310
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,310</b>	<b>\$0</b>	<b>\$65,310</b>

<b>Project:</b> Passenger Fleet Vehicles	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
Fleet passenger vehicles are those used by either Public Works, Administration or Planning and Development Departments. Scheduled replacement is based on a combination of the age, mileage and general mechanical condition of the vehicle. In FY 2018, the Planning and Development Department and Public Works Department are replacing 2008 Ford Escapes one of which will be utilized as the garage division's loaner vehicle. The 2006 Ford Escape garage loaner vehicle and the other 2008 Ford Escape will be sent to auction.

Justification
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  
2008 Ford Escape**



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$46,000	\$24,000	\$25,000	\$26,000	\$0	\$121,000
						\$0
<b>TOTAL</b>	<b>\$46,000</b>	<b>\$24,000</b>	<b>\$25,000</b>	<b>\$26,000</b>	<b>\$0</b>	<b>\$121,000</b>

<b>Project:</b> <b>Dump Truck</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> 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 2018, the budgeted amount is for the replacement of a single axle dump truck including a tarp, snowplow, and ground speed control equipment.</p>

**S-113 Single Axle Dump -Trade-in  
2006 Sterling**



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 18.</p>

**Proposed**



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$126,030	\$130,170	\$0	\$138,100	\$150,000	\$544,300
						\$0
<b>TOTAL</b>	\$126,030	\$130,170	\$0	\$138,100	\$150,000	\$544,300

<b>Project:</b> Light Duty Dump Truck	Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

<b>Description</b>
<p>The Department has two 1-1/2 ton dump trucks and are the most versatile dump trucks in the fleet. These dump trucks are utilized for small backfills and transporting forms and tools to work sites and are generally utilized every day by the department. These trucks are utilized during snow control on dead-end streets due to their maneuverability.</p>



<b>Justification</b>
<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 dump trucks identified are both 2012 Ford 1-1/2 ton dump trucks.</p>

**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Imp. Sales Tax	\$0	\$0	\$0	\$0	\$172,570	\$172,570
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$172,570</b>	<b>\$172,570</b>

<b>Project:</b> Pothole Patching Truck	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
<p>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.</p>



Justification
<p>The equipment will have twelve years of use at the time of replacement. With increased maintenance issues and associated costs on the cab and chassis, replacement of the cab and chassis at this time is warranted. The department has decided to save the cost of the Pro-Patch equipment mounted on the truck and have the equipment that is in good condition transferred to a new cab and chassis.</p>

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$90,000	\$0	\$0	\$0	\$0	\$90,000
						\$0
<b>TOTAL</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>

<b>Project:</b> Front End Loader	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
The front loader is a crucial piece of equipment for loading materials such as rock, salt and topsoil into our dump trucks.

**2007 John Deere Front Loader**



Justification
The loader is a critical and basic piece of equipment used for loading materials into dump trucks. The department's loader transfers annual salt purchases into the salt dome for storage and removes and loads the salt into our snow fighting equipment during storm events. It is also utilized for storing rock, and backfill materials into the service center bins. The piece of equipment scheduled for replacement in FY19 will be 12 years old upon replacement.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$160,000	\$0	\$0	\$0	\$160,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$160,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,000</b>

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

<b>Description</b>
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.

**2008 Case Backhoe/Loader**



<b>Justification</b>
The tractor/loader/backhoe is 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 department frequently utilizes two backhoes in the performance of our maintenance duties. This piece of equipment is the oldest of the two backhoes and will be 13 years old upon replacement.

**Proposed Tractor Loader**



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Impr Sales Tax	\$0	\$0	\$0	\$107,000	\$0	\$107,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$107,000</b>	<b>\$0</b>	<b>\$107,000</b>

<b>Project:</b> 18" Brush Chipper	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> 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 as exhibited by the recent maintenance costs. The department has experienced increased maintenance costs on this equipment. Over the last year, the department has replaced the starter, feeder roller, clutch, flywheel, blades, drive belt and several hydraulic valves.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$78,000	\$0	\$0	\$0	\$0	\$78,000
						\$0
<b>TOTAL</b>	<b>\$78,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$78,000</b>

<b>Project:</b> Motorized Centerline Striper	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> 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
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 outlived its normal useful service life and will be 28 years old at time of replacement.



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$53,000	\$0	\$0	\$0	\$53,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$53,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,000</b>

<b>Project:</b> <b>One Ton Roller</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> 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. Due to our absence of heavy use, where service life is generally 10 to 12 years, our current one ton roller, will be 20 years old at the time of replacement.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$50,000	\$0	\$0	\$0	\$50,000
						\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>

<b>Project:</b> <b>Stump Grinder</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
The Street Division utilizes a stump grinder to remove the remaining stump to below ground level following a tree removal within the right of way.

**1997 Vermeer SC672A Stump Grinder**



Justification
The department grinds an average of 57 tree stumps on an annual basis. It is anticipated that by the replacement year of FY 2021, the stump grinder will have exhausted its useful life. The existing stump grinder is a 1997 Vermeer SC672A and will be 24 years old at the time of replacement.

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$0	\$0	\$64,920	\$0	\$64,920
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,920</b>	<b>\$0</b>	<b>\$64,920</b>

<b>Project:</b> <b>Skid-Steer Loader</b>	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

<b>Description</b>
<p>The skid-steer loader (commonly known by the trade name "Bobcat") has become a mainstay piece of equipment for Public Works Departments and small excavation contractors. The skid-steer loader is an extremely versatile machine. In addition to its basic use for moving materials, with available attachments (some of which are owned by the Department and others rentable), the equipment can be used for pavement breaking, fork lift operations, vibratory compaction, trenching, pavement milling, pavement sawing, stump grinding, auguring, tilling and tree transplanting.</p>

**2009 Skid Steer**



<b>Justification</b>
<p>The Street Division's skid-steer loader is used daily in numerous operations including street and curb repair, sidewalk replacement and general movement of construction materials both at the Service Center and at construction jobsites. Due to its continuous use, the twelve year old skid-steer loader will have exceeded its expected service life and will be in need of replacement.</p>

**2009 Skid Steer**



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Impr Sales Tax	\$0	\$0	\$0	\$60,000	\$0	\$60,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>

<b>Project:</b> Pedestrian Traffic Control Devices	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
<p>Pedestrian and vehicular traffic conflicts at midblock crossings near parks, schools and or business districts are causing traffic concerns. New devices to draw attention of vehicular drivers to pedestrians crossing at these locations have become more affordable due to their solar control capability. Devices such as Rectangular Rapid Flashing Beacons (RRFB) that flash alternate yellow lights or a HAWK beacon (High-Intensity Activated crossWalk beacon) that is used to stop road traffic and allow pedestrians to cross safely. The purpose of a HAWK beacon is to allow protected pedestrian crossings, stopping road traffic only as needed.</p>

**Rectangular Rapid Flashing Beacon (RRFB)**



Justification
<p>The department has determined that safety concerns are present at midblock locations on arterial or collector streets when bordered by parks, schools, churches and business districts. RRFB's are pedestrian activated and signal vehicular drivers that pedestrians are entering the crosswalk. With education of the public as to the purpose of these devices, safer crossing of school children and other pedestrians at these locations is anticipated based on research by the Federal Highway Administration.</p>

**High Intensity Activated Crosswalk (HAWK)**



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$30,000	\$30,000	\$30,000	\$0	\$0	\$90,000
<b>TOTAL</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$90,000</b>

<b>Project:</b> Traffic Signal Improvements	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

<b>Description</b>
<p>The City has responsibility for seven signalized intersections including four locations that were installed between 1998 and 2002. The two crucial pieces of equipment that are contained in the cabinets at each location and responsible for the proper operation of the signals consist of a controller unit and a malfunction monitoring unit (MMU). Three of the four locations are equipped with video detection that will also need to be upgraded after twenty years of service. ADA also requires upgrading the existing pushbuttons with voice annunciating buttons at the time of these upgrades.</p>

<b>Justification</b>
<p>Proper operation of the traffic signals are essential for vehicular and pedestrian safety at the City's major intersections. The existing equipment will be at least 15 years old at the time of replacement. Common practice among government agencies has been to upgrade signal equipment between 15 and 20 years of use. Kirkham and Brentwood has exhibited malfunctions during the past year. The City has been advised that replacement parts are not available and therefore moved this up to FY 18 for replacement.</p>

**Controller Units \_Elm & Glendale**



**Pedestrian Push Button \_Elm & Glendale**



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Capital Impr Sales Tax	\$57,500	\$57,500	\$77,800	\$0	\$0	\$192,800
<b>TOTAL</b>	<b>\$57,500</b>	<b>\$57,500</b>	<b>\$77,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,800</b>

<b>Project:</b> Central Avenue Sidewalk	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
<p>An application for a Transportation Alternative Program (TAP) Grant was approved by East West Gateway Council of Governments for the construction of a new sidewalk on Central Avenue and S. Gore Avenue that will connect the existing sidewalks on S. Rock Hill Road and W. Glendale Road. The federal grant would supply approximately 65% of the project cost.</p>



Justification
<p>In 2011, residents submitted a petition by 70% of the homeowners on Central Avenue requesting a sidewalk be installed along Central Avenue. School children utilize Central Avenue as a route to attend Clark School and Holy Cross Academy. This street was identified by Trailnet as a pedestrian route and suggested installation of a sidewalk. Letters of support were also submitted by the chairman of the Sustainability Commission and Parks and Recreation Director in addition to the principal/administrator at both schools. The project includes installation of a pedestrian activated warning device for the safe crossing at S. Rock Hill Road.</p>

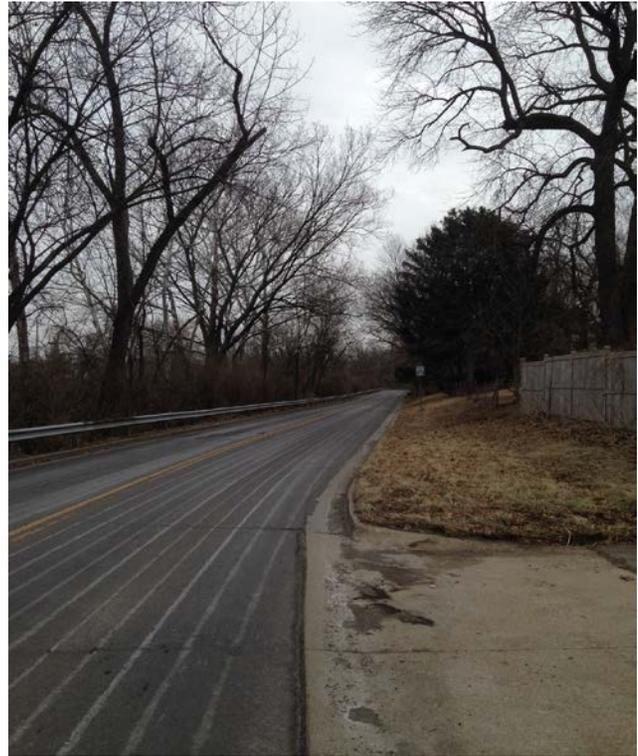


**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$60,080	\$0	\$0	\$0	\$0	\$60,080
Grant Fund	\$129,410	\$0	\$0	\$0	\$0	\$129,410
<b>TOTAL</b>	<b>\$189,490</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$189,490</b>

<b>Project:</b> <b>Marshall Avenue Improvements</b>	<b>Fund:</b> Street Improvement Tax
<b>Department:</b> Public Works	<b>Program:</b> Street Improvement

Description
Removal and replacement of the deteriorated pavement on Marshall Avenue between Bompert Avenue and Big Bend Blvd. The project will incorporate a new sidewalk on Marshall Avenue between Big Bend Blvd. and Laclede Station Road where none currently exists and will incorporate "Bicycles May Use Full Lane" signage along the length of the project. Intersection ramps will be made to be ADA compliant as part of this improvement. This project will be partially funded through a federal grant from the Federal Surface Transportation Program should it be approved by East West Gateway Council of Governments.



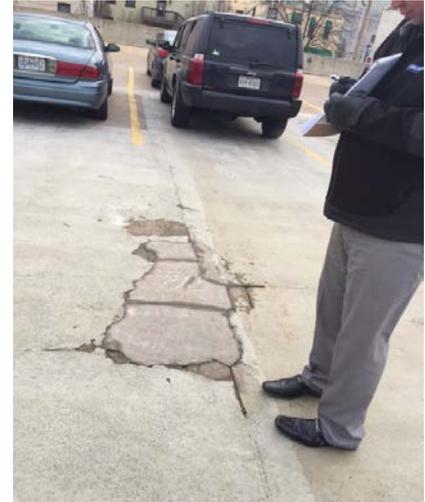
Justification
Marshall Avenue is scheduled for improvements in 2019 due to the condition of the aged pavement since its construction in 1991. Application for funding through the Federal Grant Program was successful and will save the City approximately \$111,000. The project includes a pedestrian component as a bonus with the addition of a sidewalk on this collector street between Big Bend Boulevard and Laclede Station Road.

**Project Costs and Funding Source**

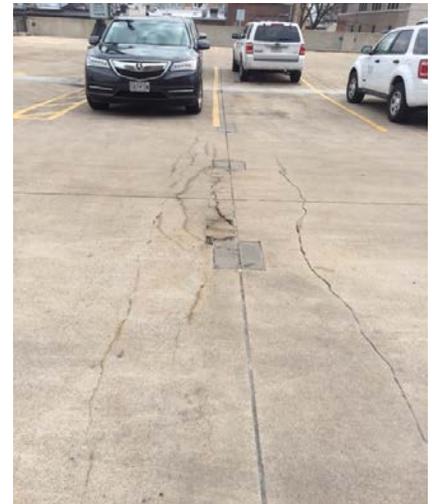
Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Grant Fund	\$0	\$435,530	\$0	\$0	\$0	\$435,530
Street Improvement Tax	\$10,000	\$108,880	\$0	\$0	\$0	\$118,880
<b>TOTAL</b>	<b>\$10,000</b>	<b>\$544,410</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$554,410</b>

<b>Project:</b> Parking Garage Repairs	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
<p>After a structural review of the parking garage, the addition of supplementary beams and columns is recommended. The repairs scheduled for FY 2017 will be moved to FY 2018 in coordination with the suggested structural repairs. Repairs to the parking garage in the Old Webster Business District will include the replacement of the West Entrance expansion joint, full depth deck repairs that include removal of delaminated concrete decking to full slab thickness, removing rust from reinforcement and installation of supplementary dowels and welded wire mesh as required, removal and replacement of cove and construction joint sealants, followed by a deck sealant utilizing a three part process - a prime coat, a base coat with aggregate, and a top coating.</p>



Justification
<p>The sixteen year old Public Parking Garage in the Old Webster Business District is experiencing failure of the structural upper deckbeams "double tees". Previous attempts at patching were unsuccessful. In 2008, a consultant specializing in garage design and repair evaluated the condition and determined that a design error was causing stresses in the double tees that exceed their ability to adequately transfer the load through the double tee longitudinal joint connections. Addition of the supplementary beams and columns will mitigate the excessive stresses in the double tees. Expansion joints, perimeter cove joints and the deck pavement will be repaired and a urethane traffic coating system is recommended to completely seal the deck.</p>



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$298,265	\$0	\$0	\$0	\$0	\$298,265
<b>TOTAL</b>	<b>\$298,265</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$298,265</b>

<b>Project:</b> S. Elm Avenue Resurfacing	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
<p>The pavement surface of S. Elm Avenue between Oak Tree Drive and the City limits at Watson Road is exhibiting failure at the underlying concrete joints that were overlaid with asphalt in 2003. A mill and overlay of the surface is required to provide a smooth riding surface.</p>



Justification
<p>In 2015, the City contracted with Missouri Petroleum to underseal the concrete pavement that was exhibiting movement due to the presence of voids in the granular base. Stabilizing the underlying concrete slabs was imperative prior to resurfacing the asphalt pavement. Stabilization of the concrete pavement has been accomplished but the asphalt surface is in need of a mill and overlay due to the excessive failure at the underlying concrete joints. The mill and overlay is projected for fiscal year 2018.</p>



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr. Sales Tax	\$170,000	\$0	\$0	\$0	\$0	\$170,000
TOTAL	\$0	\$0	\$0	\$0	\$0	\$170,000

<b>Project:</b> E. Lockwood Mill and Overlay	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

Description
Mill a nominal 2 inches of the existing asphalt pavement and place 2 inches of asphaltic concrete pavement on E. Lockwood Avenue from Elm Avenue to Big Bend Boulevard. Project includes removal and replacement of the non-conforming ADA ramps at the intersections and lane, crosswalk and stop bar striping.



Justification
Lockwood Avenue was improved in 1991 during the Operation Bootstrap Bond Issue and although the pavement surface has been routinely maintained, the surface has oxidized and oils have evaporated. A milling and resurfacing of the top layer of the asphalt pavement is required to ensure the remaining structure does not deteriorate such that a total reconstruction is needed. The Americans with Disabilities Act requires the updating of the ramps to meet current criteria when an overlay of the adjacent pavement is performed.



**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Capital Impr Sales Tax	\$0	\$290,000	\$0	\$0	\$0	\$290,000
TOTAL	\$0	\$290,000	\$0	\$0	\$0	\$290,000

<b>Project:</b> Big Bend Blvd. Sidewalk Project Phase 1	<b>Fund:</b> Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Public Works Capital Improvement

<b>Description</b>
Upgrade of the streetscape on the north side of Big Bend Boulevard between Oakwood Avenue and Dale Avenue. New concrete sidewalks, curbs, business driveway approaches and street lighting. Sidewalks and intersection ramps will be made to be ADA compliant as part of this improvement. This is a continuation of previously built sidewalk improvements in the Old Orchard Business District. This project will be partially funded through a federal grant from the Federal Surface Transportation Program should it be approved by East West Gateway Council of Governments.



<b>Justification</b>
Big Bend Boulevard is under the maintenance of St. Louis County. The schedule for their improvements is many years off. The Old Orchard Business District would like to continue the successful pedestrian scale improvements that were built between Lockwood Avenue and Oakwood Avenue. This was undertaken with a maintenance agreement with St. Louis County. Application for funding through the Federal Grant Program will save the City approximately \$247,000 should the project be approved.



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Grant Fund	\$0	\$0	\$247,730	\$0	\$0	\$247,730
Capital Impr Sales Tax	\$34,063	\$0	\$61,933	\$0	\$0	\$95,996
<b>TOTAL</b>	<b>\$34,063</b>	<b>\$0</b>	<b>\$309,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$343,726</b>

<b>Project:</b> Annual Chip Seal Program	<b>Fund:</b> Street Improvement Tax
<b>Department:</b> Public Works	<b>Program:</b> Street Improvement

<b>Description</b>
<p>The chip seal process involves spraying a liquid emulsion on the surface of the asphalt pavement and placing a layer of trap rock immediately afterward. The new granular surface is sealed into the emulsion with two rubber tire rollers. Loose rock not sealed in the emulsion is removed within a few weeks. The Department has divided the City into six maintenance districts and seals the asphalt streets within one of the districts on a seven year cycle. N. Elm Avenue between Lockwood and Kirkham Avenues, W. Lockwood and N. Gore in the Old Webster Business District is budgeted to receive a chip seal application within fiscal year 2018.</p>



<b>Justification</b>
<p>Sealing of asphalt pavement periodically is important in prolonging the life of the asphalt pavement. This maintenance procedure seals the cracks and rejuvenates the oxidized surface of the asphalt pavement, thereby preventing moisture intrusion into the subbase. Failure to maintain this program will ultimately result in base failure and deterioration of streets and will cause more costly future repairs.</p>



**Project Costs and Funding Source**

<b>Funding Source</b>	<b>FY 18</b>	<b>FY 19</b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>TOTAL</b>
Street Improvement Tax	\$40,580	\$31,580	\$213,440	\$122,560	\$119,320	\$527,480
						\$0
<b>TOTAL</b>	<b>\$40,580</b>	<b>\$31,580</b>	<b>\$213,440</b>	<b>\$122,560</b>	<b>\$119,320</b>	<b>\$527,480</b>

<b>Project:</b> <b>Mill and Overlay Program</b>	Capital Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> 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, causing the pavement to heave. 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 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Street Improvement Tax	\$536,200	\$414,300	\$476,880	\$476,880	\$476,880	\$2,381,140
Capital Impr Sales Tax	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,375,000
<b>TOTAL</b>	<b>\$811,200</b>	<b>\$689,300</b>	<b>\$751,880</b>	<b>\$751,880</b>	<b>\$751,880</b>	<b>\$3,756,140</b>

<b>Project:</b> Storm Water Improvements	<b>Fund:</b> Storm Water Improvement Sales Tax
<b>Department:</b> Public Works	<b>Program:</b> Storm Water Improvement

Description
<p>Projects for FY 2018 include the design of a replacement culvert on Edgar Road at Chestnut Hill Lane; the construction of four area inlets and 564 feet of 15", 18", and 21" reinforced concrete pipe (RCP) to alleviate frequent yard and garage flooding at 9445 Big Bend and yard flooding and erosion at 9435 and 9417 Big Bend; and the design and construction of a stormwater filtration system for the Service Center to meet DNR and MSD requirements.</p>



Justification
<p>The City has many storm water problems that are negatively impacting property values and contributing to the deterioration of public infrastructure. This voter approved funding is intended to help alleviate identified and prioritized localized flooding and creek erosion problems that are not being addressed by MSD. The program includes funding for the design and construction of these storm water projects.</p>

**Project Costs and Funding Source**

Funding Source	FY 18	FY 19	FY 20	FY 21	FY 22	TOTAL
Storm Water Sales Tax	\$310,000	\$250,000	\$125,000	\$120,000	\$110,000	\$915,000
						\$0
<b>TOTAL</b>	<b>\$310,000</b>	<b>\$250,000</b>	<b>\$125,000</b>	<b>\$120,000</b>	<b>\$110,000</b>	<b>\$915,000</b>



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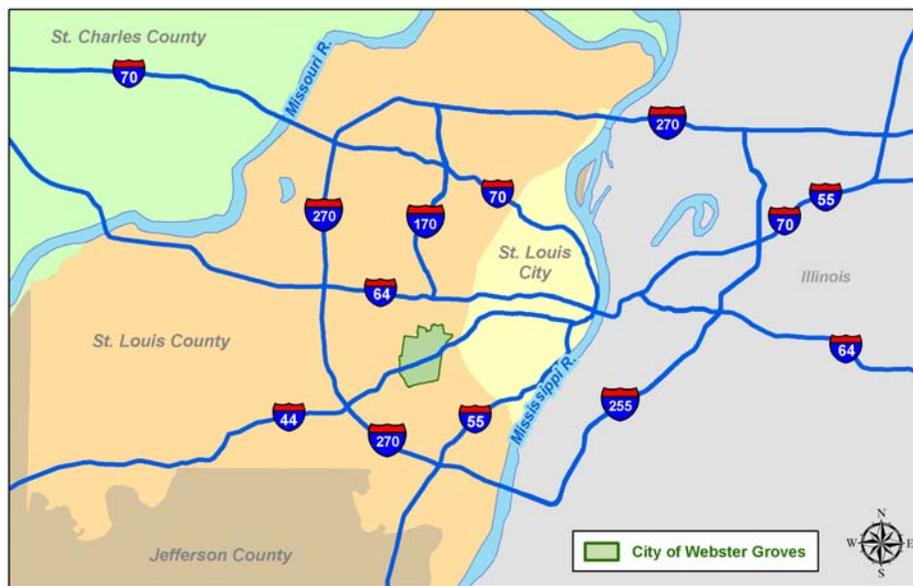


## A History of Our Community

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 19<sup>th</sup> 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.



**TOTAL RESIDENTIAL PROPERTY TAX BILL**  
**Tax Year 2016**

Description	Rate per \$100	Percent of Tax Bill
St. Louis County	\$ 0.5150	5.6%
Community College	\$ 0.2185	2.4%
Special School District	\$ 1.2409	13.5%
Webster School District	\$ 5.6485	61.6%
Metro Zoo / Museum	\$ 0.2795	3.0%
Webster Groves Library	\$ 0.2780	3.0%
City of Webster Groves	\$ 0.7580	8.3%
Miscellaneous	<u>\$ 0.2376</u>	<u>2.6%</u>
<b>Total</b>	<b>\$ 9.1760</b>	<b>100.0%</b>

**CITY SHARE - RESIDENTIAL PROPERTY TAX BILL**  
**Tax Year 2016**

	Rate per \$100	Percent of Tax Bill
Debt Retirement	\$ 0.2600	34.3%
General Obligations	\$ 0.2300	30.3%
Street Improvements	\$ 0.1490	19.7%
Police & Fire Pension Plan	<u>\$ 0.1190</u>	<u>15.7%</u>
<b>TOTAL</b>	<b>\$ 0.7580</b>	<b>100.0%</b>



### Assessed Value of Taxable Property

Calendar Year	Residential Assessed Value	Commercial Assessed Value	Personal Property Assessed Value	Railroad & Utility Assessed Value	Total Assessed Value
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
2014	391,166,740	46,122,240	52,726,813	6,460,829	496,476,622
2015	409,174,090	54,492,760	53,152,750	7,133,943	523,953,543
2016	411,013,730	53,137,300	55,703,338	6,848,899	526,703,267

- (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**

<b>December 31, 2015</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total Taxable Assessed Value</b>
Lutheran Senior Services	10,892,380	2.079%
Owen Ridge Associates	7,573,060	1.445%
Ameren	5,891,600	1.124%
Yorkshire Village Inc.	4,030,180	0.769%
Old Webster LLC	2,330,000	0.445%
Novus Webster LLC	2,270,910	0.433%
Mallinckrodt, Inc.	1,858,400	0.355%
Bethesda Senior Living	1,658,410	0.317%
Laclede Gas	1,426,080	0.272%
Old Orchard Shopping Center	1,279,490	0.244%
	<u>39,210,510</u>	7.484%
 Total Assessed Value	<u><u>523,953,543</u></u>	

<b>December 31, 2006</b>		
<b>Taxpayer</b>	<b>Taxable Assessed Value</b>	<b>Percentage of Total Taxable Assessed Value</b>
Ameren	3,994,821	0.884%
Owen Properties LLC	2,911,940	0.644%
Yorkshire Village Inc.	2,534,930	0.561%
Old Webster LLC	2,373,020	0.525%
Seiler Instrument	1,302,820	0.288%
Webster Crossing	1,235,720	0.273%
Schnucks Markets	1,197,080	0.265%
Southwestern Bell	1,019,336	0.226%
Colonial Village Co.	776,950	0.172%
Walgreens	771,790	0.171%
	<u>18,118,407</u>	4.009%
 Total Assessed Value	<u><u>451,974,058</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%
<b>TOTAL</b>	<b>8.6125%</b>	<b>100.0%</b>

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	Council - Manager
Area	6 square miles
Miles of streets (City maintained)	92
Police protection:	
Number of sworn officers	46
Number of vehicles	23
Fire protection:	
Number of sworn firefighters	38
Number of stations	2
Number of vehicles	9
Number of full-time employees	153
Parks & Recreation	
Number of parks	17
Acres of parks	127
Major Employers	Number of employees
Webster University	1,298
Webster Groves School District	965
Laclede Groves	600
Edgewood - Great Circle	458
City of Webster Groves	275
Epworth Children & Family Services	198
Ross & Baruzzini	111
Schnucks	95
Nerinx High School	85
Farnsworth	70

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
<b>Total Population</b>	22,995	100.0%
Male	11,028	48.0%
Female	11,967	52.0%
<b>Age</b>		
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%
<b>Housing</b>		
Occupied housing units	9081	100.0%
Owner-occupied housing units	7571	83.4%
Renter-occupied housing units	1510	16.6%
Median home value (dollars)	\$271,000	
<b>School enrollment</b>		
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%
<b>Educational attainment - 25+ years</b>		
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%
<b>Employment status</b>		
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%

<b>Occupation</b>		
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>
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%
2013	22,995	1,023,300,495	44,501	40.8	60.9%	6,641	3.3%
2014	22,995	1,023,300,495	44,501	40.8	60.9%	6,641	3.3%
2015	22,995	1,023,300,495	44,501	40.8	60.9%	6,641	3.2%

Source: For years 2011 through 2015, 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