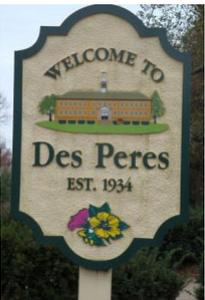


City of Des Peres, Missouri Annual 2013 Fiscal Year Budget



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**2013 BUDGET
FISCAL YEAR ENDING DECEMBER 31, 2013
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City Officials

Elected Officials:

	Title	First Elected	Current Term Ends
Rick Lahr	Mayor	2000	April 2014
John Gnagi	Alderman, Ward 3	2012	April 2013
Jim Kleinschmidt	Alderman, Ward 2	1995	April 2013
Kathleen Gmelich	Alderman, Ward 1	1997	April 2013
Mark Becker	Alderman, Ward 3	2012	April 2014
Paul Razckiewicz	Alderman, Ward 2	2000	April 2014
John Pound	Alderman, Ward 1	2002	April 2014

Appointed Officials:

	Title	Appointed
Douglas J. Harms	City Administrator	1985
Jennifer N. Gray	Assistant to City Administrator	2012
Sandra Haynes	City Clerk	2011
Tracy Hansen, CPA	Director of Finance	2010
Brian Schaffer, CPRP	Director of Parks & Recreation	2012
Keith Krumm	Director of Public Safety	2009
Denis Knock, PE	Director of Public Works	1986

Audit & Finance Commission:

	First Appointed	Term Expires
Randy Atkisson	2010	June 2013
Dan Bauman	2010	June 2014
Marc Hamilton	2003	June 2014
Michael Hauser	2010	June 2014
Judy Mundle	2005	June 2013
Vacant		June 2013
Aldermanic Representative	Paul Raczkiewicz	June 2014

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2013 Budget Message and Summary

2013 Fiscal Year Ending December 31, 2013

December 14, 2012

Honorable Rick Lahr, Mayor
Members of the Board of Aldermen and
Residents of the City of Des Peres, Missouri

The Budget for the fiscal year commencing January 1, 2013 was adopted by the Board of Aldermen under Resolution 12-2235 on December 10, 2012. This transmittal letter provides a general summary of the overall financial condition of the city and highlights the budget as adopted.

The budget process commences with submittal of departmental capital requests in July and operating budget requests in August. A summary of the proposed budget is presented to the Mayor and Board of Aldermen mid-September and they conducted a series of weekly workshops wherein they reviewed the proposed budget in detail and discussed the overall desired city service levels and associated costs. The goal is to adopt a realistic, yet conservative, budget to ensure the long term financial health of the city and it is my belief that goal has again been achieved for fiscal year 2013.

Operating Budgets include the following funds: General Fund, Fire Fund and Park Fund. The Operating Budgets have a general purpose to fund ongoing operational activities which provide for city services. These funds are maintained on a separate basis due to accounting requirements relating to dedicated parks and fire sales taxes.

2013 BUDGET SUMMARY

Capital Budgets represent the Capital Improvement Fund, Debt Service Fund and Sewer Lateral Repair Fund. The Capital Budgets generally represent investments in infrastructure and equipment. The funds are maintained separately due to accounting requirements for the Capital Improvement Sales Tax and Sewer Lateral Fee.

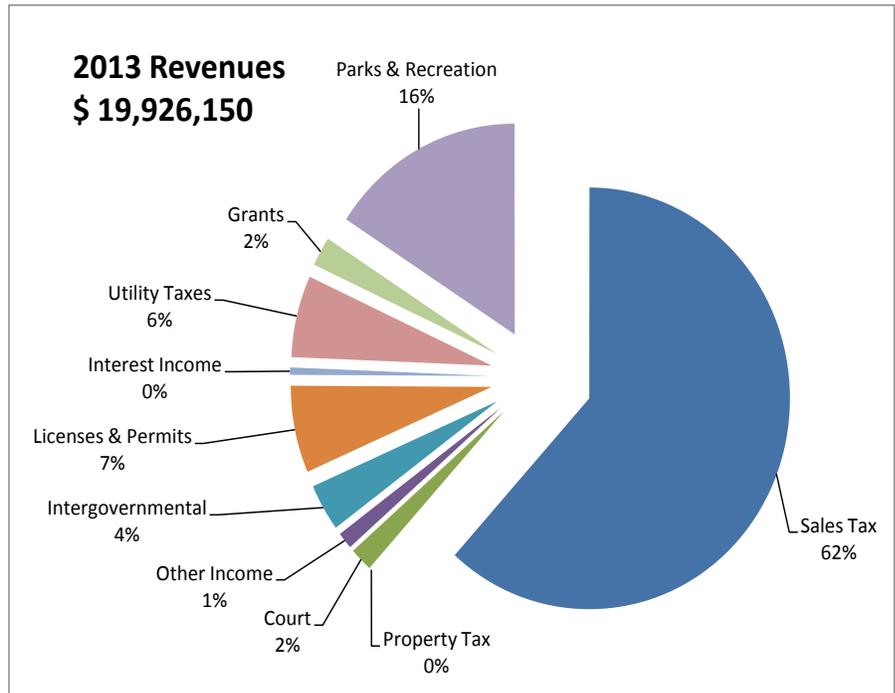
2013 Operating Budgets	General Fund	Park Fund	Fire Fund	Operating Budgets
Revenues	9,165,000	6,200,950	1,535,000	16,900,950
Appropriations	-10,224,645	-4,037,185	0	-14,261,830
Transfers In (Out)	1,075,000	-2,150,315	-1,530,000	-2,605,315
Change in Fund Balance	15,355	13,450	5,000	33,805
Beginning Fund Balance	5,028,850	2,942,362	841,692	8,812,904
Ending Fund Balance	5,044,205	2,955,812	846,692	8,846,709
	Capital		Debt Service	
	Improvement Fund	Sewer Fund	Fund	Total
				All Funds
2013 Capital Budgets				
Revenues	2,930,000	93,200	2,000	19,926,150
Appropriations	-2,760,390	-78,200	-1,922,315	-19,022,735
Transfers In (Out)	-125,000	-15,000	2,745,315	0
Change in Fund Balance	44,610	0	825,000	903,415
Beginning Fund Balance	2,030,444	219,371	268,176	11,330,895
Ending Fund Balance	2,075,054	219,371	1,093,176	12,234,310

The overall budget for 2013 is 9.0% higher than the 2012 budget on the revenue side, and 4.0% higher on the expense side.

All budgets are in balance and fund balances are expected to total \$12,234,310 at the end of the fiscal year, representing nearly 64% of the annual budget.

2013 ANTICIPATED REVENUES

2013 Revenues are budgeted at \$19,926,150 or 9.0% higher than 2012 revenues. Revenues are projected to increase substantially in fiscal 2013 due to the closing of the Tax Increment Financing District at West County Center in December, 2012. The obligations under the TIF are being paid off 8 years earlier than scheduled, allowing \$2.8 million in property tax revenue to flow thru to the schools and other taxing jurisdictions. In 2013, nearly \$3.2 million in sales taxes is expected to pass thru to Des Peres, the West County CID, St. Louis County and the cities in the Sales Tax Sharing Pool.



Revenue projections are more of an art than science, especially in a struggling economy and with the City's substantial reliance on sales tax revenues.

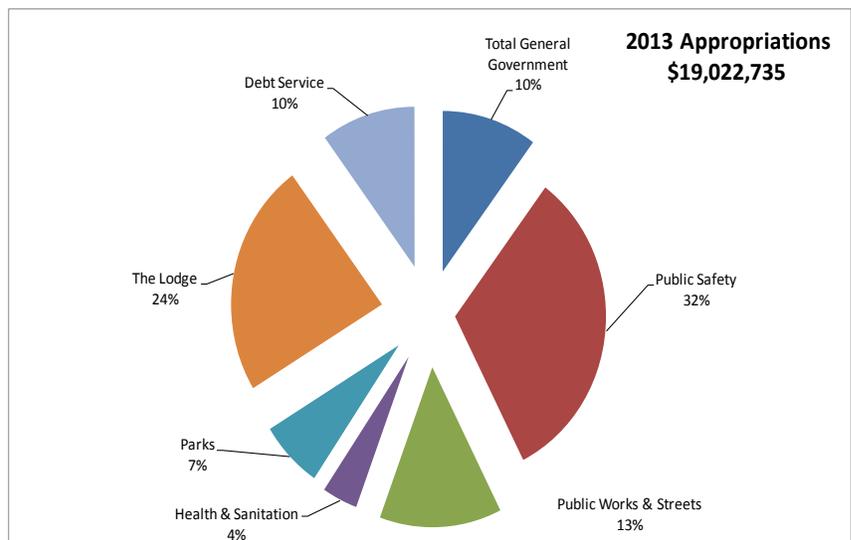
The 2013 budget does not anticipate any revenue from a locally imposed real estate or personal property tax. By law, the City is authorized to levy a property tax rate of up to \$0.30 but has chosen to forego that revenue from personal property (since 1975) and real estate (since 1985) due to the strong retail sales tax revenues generated in Des Peres. Des Peres is one of only two cities in St. Louis County with no local property tax for local service (including fire protection).

Sales tax revenues are recognized at the time of merchant cash register collection with a two-month delay between merchant collection and remittance to the City. The anticipated full amount of sales tax revenues for 2012 was just under \$11,000,000 and is projected at \$12,200,000 in 2013.

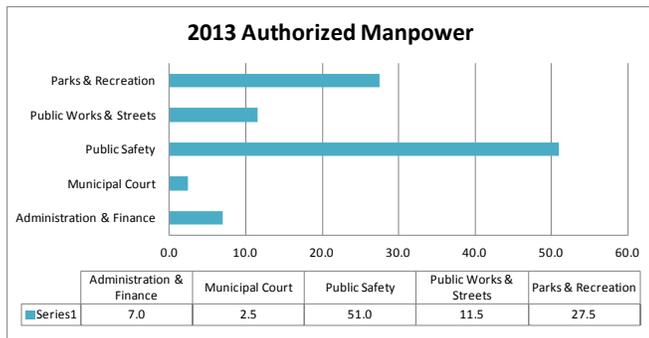
2012 APPROPRIATIONS

2013 appropriations total \$19,022,735, representing an increase of just under 2% over 2012 budgeted appropriations, \$14,261,830 is for Operating Budget (General, Fire and Park) appropriations, and \$4,760,905 for Capital Budget (Capital, Sewer, Debt) appropriations.

City government, especially Public Safety, is primarily a service business - designed to provide services to residents, delivered through full-time personnel. As a result, one would expect the Operating Budgets to reflect a heavy emphasis on personnel related costs. That is true in the 2013



Budget, in which 56 % of budget funds reflect payroll and fringe benefit costs. The budget as adopted, includes a 3.0% cost of living increase in the employee pay plan with no changes in benefit levels for employees. The total work force will increase to 99.5, reflecting an increase of one (1) public safety officer. Additional details on expenditures for fiscal year 2013 are included in the EXPENSE section of this document.



2013 Budget Appropriations by Function	ALL FUNDS	% of 2013 Budget
Personal Services	10,566,004	56%
Materials & Supplies	1,562,750	8%
Contractual	2,133,075	11%
Capital Equipment	877,190	5%
Capital Projects	1,883,200	10%
Debt Service	1,922,315	10%
Sewer Lateral	78,200	0%
TOTAL	19,022,734	100%

FUND BALANCE

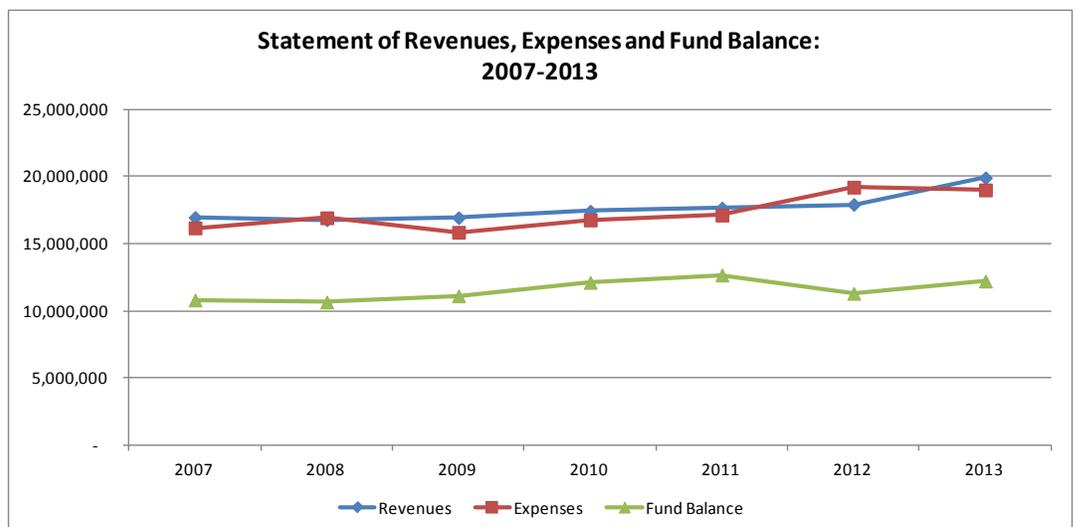
Fund Balances represent the budget surpluses accumulated over the years. It is the City's budgetary philosophy to levy only those taxes necessary to meet current needs and to budget expenses conservatively. The net result of this philosophy is a pattern of annual surpluses. The surpluses tend to result from Operating Departments not fully spending their budgeted appropriations.

There is no general agreement or recommendation from GFOA on the appropriate size of the Unreserved Fund Balance for communities. Typically, Fund Balance is evaluated as a percent of appropriations. A recent survey of 16 cities in St. Louis County (similar in size or larger than Des Peres) found a range in Fund Balances from a low of 6% to a high of 90% of the Budget.

The Audit and Finance Committee has been working on drafting a formal Fund Balance Policy for the City to adopt over the past fiscal year. It is expected that draft will be proposed to the Mayor and Board of Aldermen and adopted in Fiscal Year 2013. That document proposes the following:

The city shall maintain a targeted fund balance in the General Fund of forty-five to fifty percent (45-50%) of annual operating expenses and any transfers out of the General Fund. The minimum unassigned fund balance in the General Fund shall be thirty (30.0%) percent of annual operating expenses in the General Fund. This provides an adequate buffer for the city in the event of a natural disaster or economic calamity. It should be noted that the city presently holds and plans on maintaining Sales Tax Interruption Insurance on West County Center, (the city's major source of sales tax revenue). This insurance covers events such as natural disaster, fire or terrorist attack.

2013 Fund Balances are expected to total \$12,234,310 at the end of the fiscal year, representing nearly 64% of the annual budget.



GFOA AWARDS

The City of Des Peres has received the prestigious Government Finance Officers of America (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Financial Reports for the past 17 years, including fiscal year 2011. The City fully expects to receive the award for Fiscal 2012.

This budget document has been prepared following GFOA guidelines for the Budget Presentation Award with the goal to formally submit the 2013 Budget for GFOA review.

DEBT RATING

Standard and Poor's has awarded the City of Des Peres its highest rating, AAA in recognition of our strong financial position and budgetary policies. Des Peres is only one of a handful of cities in the state who enjoy a AAA rating.

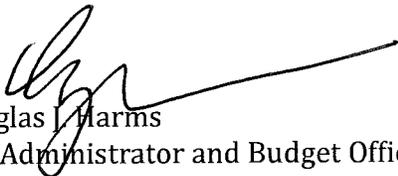
ACKNOWLEDGEMENTS

Development of the budget is a time consuming process involving a large number of staff members who start the process mid-summer. The early draft of the budget is shared with the Mayor and Board of Aldermen and review thru a series of budget work sessions which occur over an 8 week span of time. During that process, the proposed budget is adjusted to reflect changes over time and to reflect the priorities of the Mayor and Board in developing a final budget document for presentation at the Public Hearing.

Special thanks goes to the Director of Finance and the Assistant to the City Administrator for their assistance in compiling and continually revising this document as it progressed from the department heads to the administrative staff and then to the Mayor and Board of Aldermen for final review and modification.

Adoption of this budget is not an end to our financial planning but simply another milestone in a continuing process of financial planning and analysis.

Respectfully,



Douglas Harms
City Administrator and Budget Officer



REVENUE SECTION

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2013 Budget Revenue Section

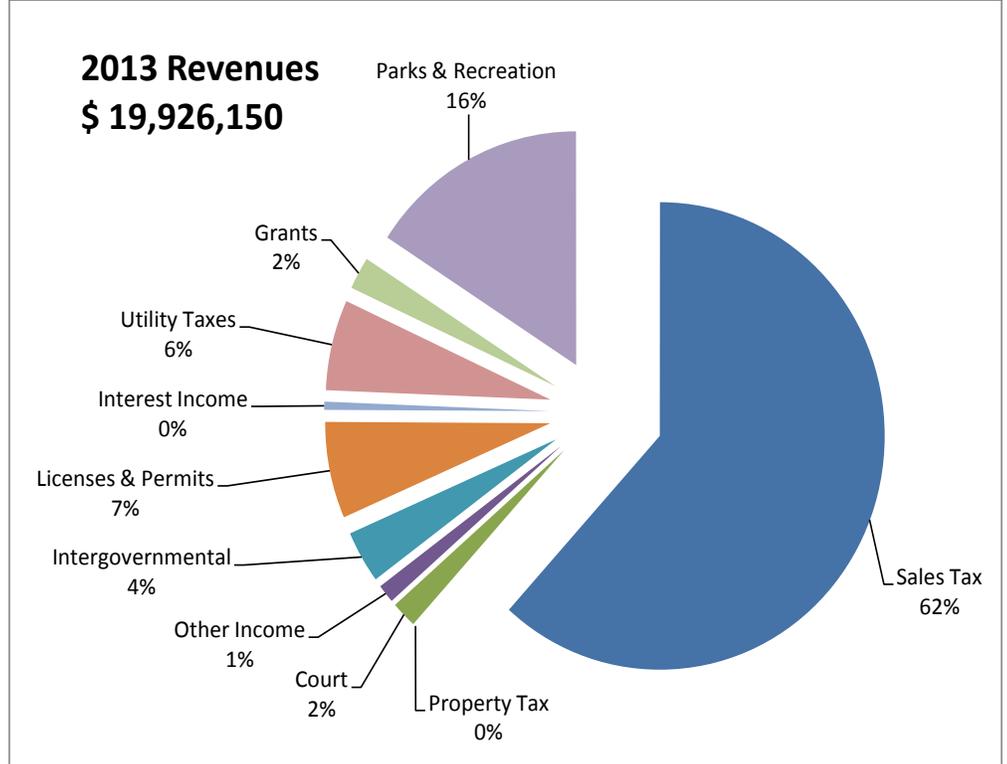
SUMMARY

City revenues are expected to increase substantially due to the closing of the Tax Increment Financing District at West County Center in December, 2012. The obligations under the TIF are being paid off 8 years earlier than scheduled, allowing \$2.8 million in property tax revenue to flow thru to the schools and other taxing jurisdictions. In 2013, nearly \$3.2 million in sales taxes is expected to pass thru to Des Peres, the West County CID, St. Louis County and the cities in the Sales Tax Sharing Pool.

It is the city's policy to project revenues on a realistic basis but on the conservative side with a goal of actual revenues at year-end targeted at 100% to 105% of budget. Revenues other than sales taxes are being projected as static to 2012.

The budget provides for continuation of NO REAL ESTATE TAX being imposed by the City of Des Peres for either operating or debt services. This is the 28th consecutive year without a property tax. Des Peres is one of only two cities in St. Louis County with no local property tax for local service including fire protection.

2013 Fiscal Year Ending December 31, 2013



REAL ESTATE TAXES

The strong retail sales tax base in Des Peres has allowed the city to forego the real estate tax as a revenue source for both city operations and debt service. The city has maintained a 0.00% property tax rate since 1985.

The net loss of income through the voluntary roll back of real estate taxes is close to \$1,000,000 per year. The City retains the legal authority to re-impose the real estate tax in future years if financial circumstances would warrant imposition of the tax.

	Real Estate Assessed Value	Authorized Rate	Actual Rate	Foregone Revenue
2008	363,588,020	\$0.2563	0.00	\$931,933
2009	348,297,697	\$0.2684	0.00	\$934,905
2010	336,571,531	\$0.2746	0.00	\$924,225
2011	341,524,622	\$0.2680	0.00	\$915,286
2012	329,294,731	\$0.2442	0.00	\$804,138

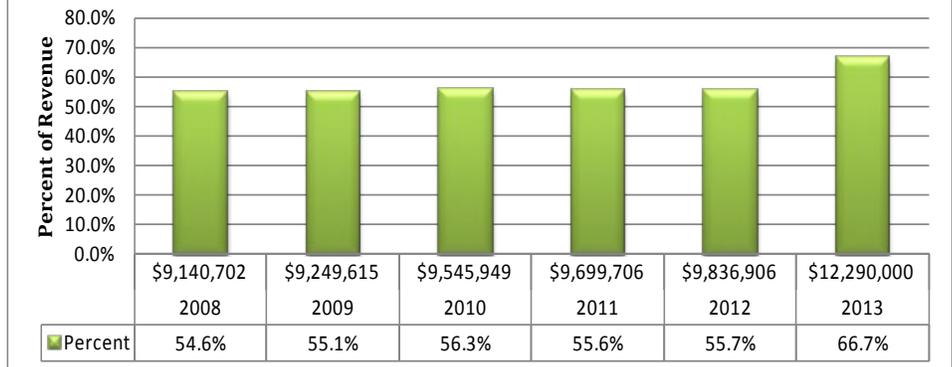
SALES TAXES

Des Peres revenue stream is largely dependent upon sales tax revenues. Sales tax revenues are projected at \$12,290,000 for fiscal year 2013, with the anticipated, continued strong performance at West County Center and the ending of the Tax Increment Financing District in 2012. Sales taxes account for roughly 62% of all revenues for the City of Des Peres.

The total local sales tax rate is 2.5%, a portion of which is shared with other cities in St. Louis County:

Purpose	Rate	Shared
General Fund	1.25%	-26.8%
Fire Fund	0.25%	-0-%
Park Fund	0.50%	-0-%
Capital Improvement Fund	0.50%	-15.0%
TOTAL	2.50%	-16.2%

Sales and Use Tax as Total Percentage of Revenue 2008-2013



Sales Tax revenues generated for the General Fund may be used for any lawful purpose, including: operations, capital expenses, and debt service. However, proceeds from other sales taxes are restricted by state law for specific purposes as generally reflected in the title of the tax and for no other express purpose. Fund purposes are established as follows:

GENERAL FUND

The General Fund is the primary operating fund of the city. As its title would suggest, the fund receives all revenues that are not otherwise legally obligated for a specific purpose.

FIRE FUND

The Fire Fund was created in 2009 at the time of voter approval of a quarter cent sales tax for fire purposes. By State law, the funds may only be used for fire and EMS related purposes (including operations and purchase of fire equipment). The City has historically reserved a part of the Fire Sales Tax in an equipment reserve for scheduled replacement of major fire equipment including both fire pumpers and ambulances.

PARK FUND

The Park Fund was created at the time of voter approval of the 0.5% park sales tax (operated as a quasi-enterprise fund pertaining to operations of The Lodge Des Peres). Revenues from the Park Sales Tax and Lodge Fees are intended to cover 100% of the cost of operations and debt service for the Lodge.

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund provides an accounting structure for long term planning for equipment purchases and capital construction projects. The Capital Fund is largely funded from: the proceeds of the 0.5% Capital Improvement Sales Tax (adopted in 1995), federal, state and local grants obtained for specific capital projects, and transfers from other funds of the city.

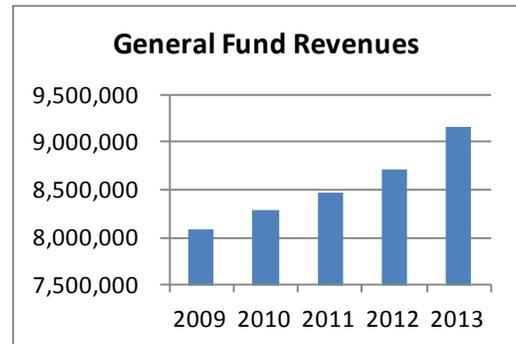
Different sales tax rates and different sharing formulas apply to various areas of the community, based upon state sales tax laws:

	General Sharing	West County	Annexed Areas	Balance of City
General Fund	-29.8%	1.00%	None	1.00%
General Fund	-14.3%	0.25%	0.25%	0.25%
Fire Fund	None	0.25%	0.25%	0.25%
Park Fund	None	0.50%	0.50%	0.50%
Capital Fund	-15.0%	0.50%	0.50%	0.50%

GENERAL FUND REVENUE

The General Fund is the primary operating fund of the city. In addition to the 1.25% General Operations Sales Tax, the General Fund receives revenues from a multitude of other sources, including: City Licenses and Permits, Court Revenues, shared State Taxes (Intergovernmental Revenue), Franchise Fees (Gross Receipts), fund transfers and other small sources of income such as Ambulance Fees, Grants and Investment Income. General Fund revenues are projected to increase 5.2% over 2012 budgeted revenue projections. This substantial increase is due to the ending of the West County Center Tax Increment Financing District in December 2012 and the flow of additional sales tax revenues to the City.

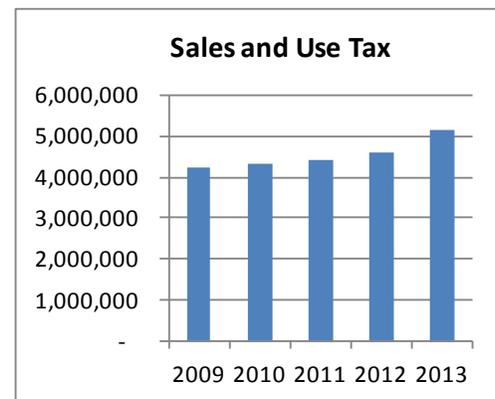
General Fund	Revenues	Change Prior Yr
2009	8,086,292	-2.4%
2010	8,282,560	2.4%
2011	8,464,918	2.2%
2012	8,712,700	2.9%
2013	9,165,000	5.2%
<i>2012 & 2013 Projected</i>		



SALES AND USE TAXES

Sales taxes, net of sharing are projected to increase by 12.3% in Fiscal 2013 over 2012 budget.

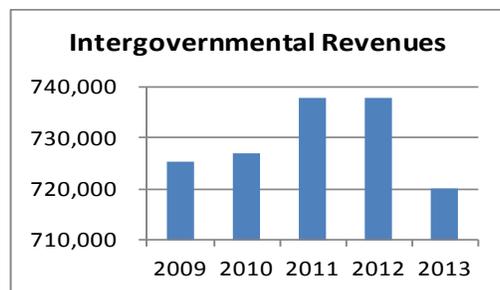
GF Sales & Use Taxes	Revenues	Change Prior Yr
2009	4,250,727	1.5%
2010	4,330,571	1.9%
2011	4,431,828	2.3%
2012	4,600,000	3.8%
2013	5,165,000	12.3%
<i>2012 & 2013 Projected</i>		



INTERGOVERNMENTAL REVENUES

Intergovernmental Revenues are revenues collected by the State and County and shared with cities. This includes: Gasoline, Motor Vehicle, Motor Vehicle Sales Taxes, Cigarette Taxes and Road and Bridge Property Taxes. Over the past five (5) years, these taxes have remained relatively flat.

Intergovernmental	Revenues	Change Prior Yr
2009	725,401	-3.6%
2010	726,853	0.2%
2011	737,838	1.5%
2012	738,000	0.0%
2013	720,000	-2.4%
<i>2012 & 2013 Projected</i>		



FRANCHISE TAXES

The City levies a franchise fee (gross receipts) on public utilities for the right to use the public rights-of-way. Utilities and tax rates include: electric (3.61%), natural gas (4.0%), telecommunication companies (5.0%), water companies (5.0%) and cable television providers (3.0%).

By state law, gross receipt taxes are capped at 10.0% for all utilities except cable television, which is restricted to a maximum 5.0% tax (by federal law). Utilities are permitted by state law to pass the tax directly thru to their customers as a separate line item on bills.

Gross receipts taxes can be difficult to project due to the number of variables outside the city's control, which are subject to both the weather, fluctuations in the price of natural gas and rate increases sought by public utilities (subject to review and approval by the Public Safety Commission). 2013 projections assume a "normal" weather pattern and include increases in utility rates approved by the Public Service Commission.

Franchise Fees	Revenues	Change Prior Yr
2009	1,309,722	2.8%
2010	1,206,116	-7.9%
2011	1,238,184	2.7%
2012	1,306,600	5.5%
2013	1,250,000	-4.3%
<i>2012 & 2013 Projected</i>		



LICENSES AND PERMITS

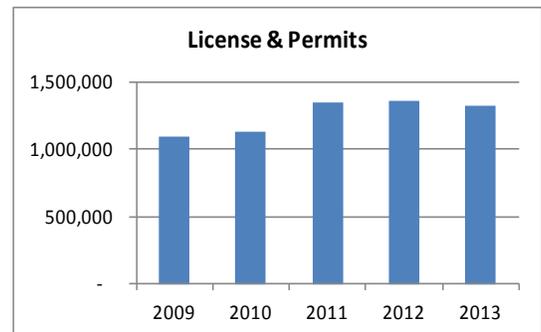
The City levies certain license fees for the right to operate a business or to sell alcoholic beverages. In large part, the proceeds from the business license fee are equivalent to the property tax dollars that would have been collected from commercial entities if a property tax was levied by Des Peres.

Business License fees are based on gross sales for retail establishments (\$1.25 per \$1,000 of gross sales based on the prior calendar year sales). Other service type businesses are assessed a fee at \$0.20 per square foot of office space.

Other permit fees are "user" based fees relating to issuance of building permits and/or fees paid when petitions are filed with the Planning and Zoning Commission or the Board of Adjustment.

The sizable increase in Building and Fire Permit fees in 2011 was due to the decision to discontinue contracts with St. Louis County for commercial permits in commercial areas.

License & Permits	Revenues	Change Prior Yr
2009	1,094,404	-11.6%
2010	1,130,272	3.3%
2011	1,349,379	19.4%
2012	1,360,600	0.8%
2013	1,328,000	-2.4%
<i>2012 & 2013 Projected</i>		

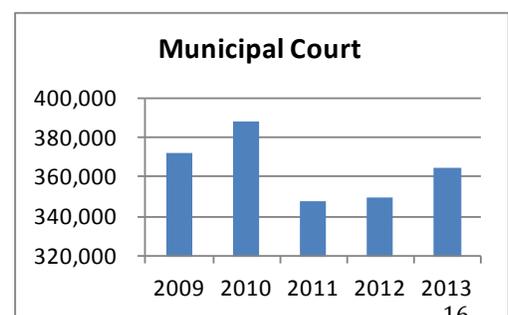


MUNICIPAL COURT

The Des Peres Municipal Court is part of the St. Louis County Circuit Court System and as such is subject to rules and regulations imposed by the Circuit Court. The city assesses and collects fines only following convictions.

While the Court continues to experience a significant increase in both the number of continuing cases on the docket and an increase in the number of cases involving shoplifting, the budget does not anticipate a major increase in Court revenues. It is the city's philosophy to assume Court revenues for the next fiscal year will be relatively flat to the current year projections.

Municipal Court	Revenues	Change Prior Yr
2009	372,078	3.0%
2010	388,580	4.4%
2011	348,209	-10.4%
2012	350,000	0.5%
2013	365,000	4.3%
<i>2012 & 2013 Projected</i>		

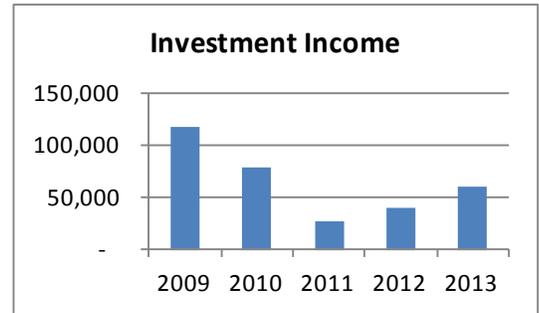


INVESTMENT INCOME

While the City makes every attempt to keep idle funds fully invested and the overall dollar volume of investments has remained fairly constant, the rates of return being experienced from investments has decreased during the past 36 months, with the worst rate of return experience in 2011. 2013 budget projects a relative increase in investment income to fiscal 2012 with a 1.0% rate of return budgeted.

State law restricts the investment vehicles that are available to local governments to primarily the following: money market, certificates of deposit and instruments of the federal government. Funds may not be invested in stocks or bonds. The city has created an investment ladder of Certificates of Deposit (purchased in increments of less than \$250,000), so that all investments are fully insured thru FDIC.

Investment Income	Revenues	Change Prior Yr
2009	117,489	-38.4%
2010	78,035	-33.6%
2011	26,457	-66.1%
2012	40,000	51.2%
2013	60,000	50.0%
<i>2012 & 2013 Projected</i>		

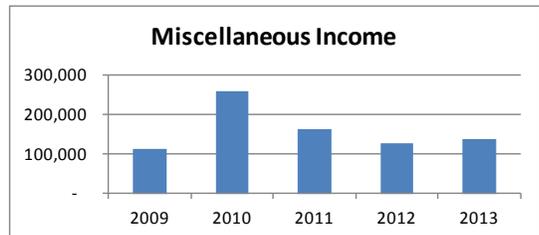


MISCELLANEOUS INCOME

This is category which includes an assortment of miscellaneous revenues, of which the largest and most constant is a "Security Fee" paid annually by the Community Improvement District (CID) at West County Center to underwrite a portion of the costs of operating a Public Safety Substation at the shopping center. Payment of the fee will discontinue when the CID expires.

Other miscellaneous income includes grants, donations and forfeited pension funds if an employee leaves the City without achieving vesting. Forfeited funds are used to finance the city's pension matching program.

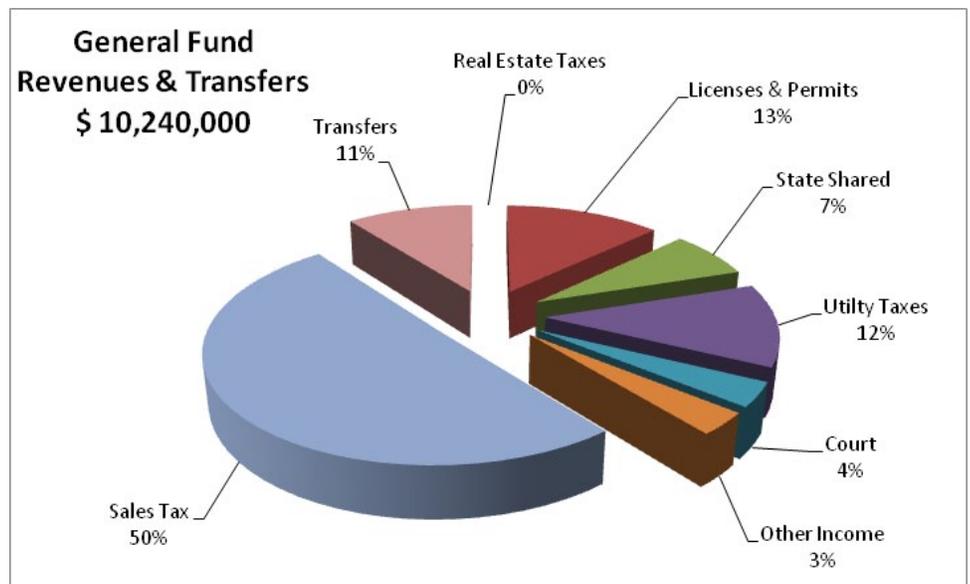
Miscellaneous	Revenues	Change Prior Yr
2009	113,539	-4.3%
2010	258,614	127.8%
2011	163,818	-36.7%
2012	127,500	-22.2%
2013	137,000	7.5%
<i>2012 & 2013 Projected</i>		



GENERAL FUND REVENUE SUMMARY

As discussed, General Fund revenues come from a variety of sources. Budget for fiscal year 2013 projects that General Fund revenues and transfers will total \$10,240,000. 50% of revenue is projected from Sales Taxes; Licenses and Permits, Utility Taxes and Transfers each represent 11% of revenue respectively.

General Fund revenues can fund general operations, equipment, capital projects, and debt service.



FIRE FUND REVENUE

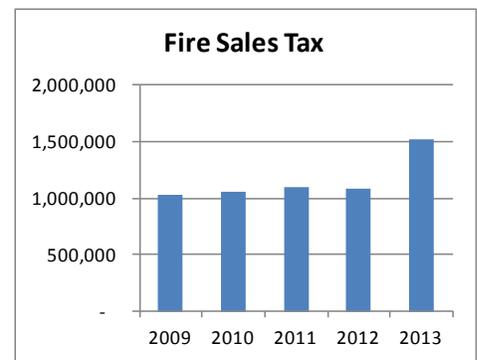
Fire Fund revenues are derived from the proceeds of the 0.25% Fire Sales Tax and the investment income generated from that income earned annually. The majority of Fire Fund dollars are utilized to fund fire-ems operations. Funds held in reserve are accumulated to finance major scheduled equipment purchases of major fire equipment including both pumpers and ambulances.

Fire Fund Budget	2012 Budget	2013 Budget
Revenues	1,080,000	1,535,000
Expenses	-0-	-0-
Transfers	(1,308,000)	(1,530,000)
Surplus	(288,000)	5,000
Ending Fund Balance	\$ 841,292	\$ 846,692

Pumpers are generally replaced on a 20 year cycle and ambulances on 10 year cycles (utilized the first half of their expected life as a primary response vehicle and the last years a back-up vehicle).

The remainder of the Fires Sales Tax money is transferred to the General Fund to help cover the costs for Fire & EMS operations or to the Capital Fund for purchase of non-major fire-ems gear.

Fire Sales Tax	Revenues	Change Prior Yr
2009	1,022,227	-0.9%
2010	1,061,906	3.9%
2011	1,092,454	2.9%
2012	1,080,000	-1.1%
2013	1,525,000	41.2%
<i>2012 & 2013 Projected</i>		



PARK FUND REVENUE

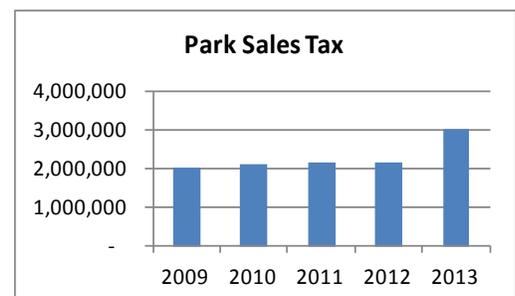
The Park Fund has been established as a “quasi-enterprise” fund to account for all revenues and expenses relating to The Lodge Des Peres. Revenues from the Park Sales Tax and Lodge Fees are intended to cover 100% of the costs of operations and debt service for The Lodge.

Park Fund Budget	2012 Budget	2013 Budget
Revenues	5,425,000	6,200,950
Expenses	(3,923,490)	(4,037,185)
Transfers	(1,520,700)	(2,150,315)
Surplus	(16,190)	13,450
Ending Fund Balance	\$ 2,930,547	\$ 2,955,813

SALES TAX

Forty eight percent (48%) of Park Fund revenues are derived from the 0.50% Park Sales Tax that was adopted by voters in conjunction with authorization for issuance of bonds to construct and operate The Lodge Des Peres. Those bonds will be retired in 2020 at which time the authority to levy the sales tax will also expire (absent voter authorized extension). The revenue balance represents an assortment of membership and user fees relating to the operation of The Lodge Des Peres. Park Fund revenues are projected to increase by 14.3% in Fiscal 2013.

Park Sales Tax	Revenues	Change Prior Yr
2009	2,022,272	-0.8%
2010	2,093,827	3.5%
2011	2,163,790	3.3%
2012	2,175,000	0.5%
2013	3,000,000	37.9%
<i>2012 & 2013 Projected</i>		

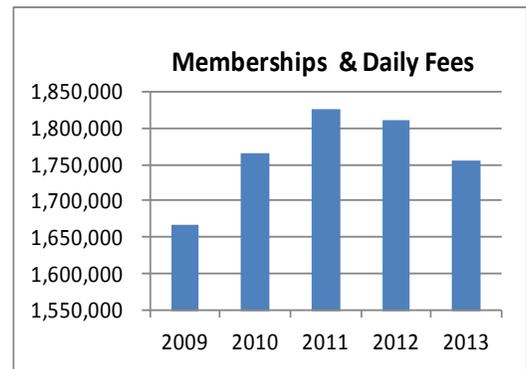


MEMBERSHIPS AND DAILY FEES

Use of all facilities at The Lodge requires individual membership or payment of a daily fee. Membership have proven to be very elastic due to economic conditions, with a significant downturn in the number of memberships sold in 2009. Due to expanded marketing efforts, memberships in 2011 and 2012 approached 2009 levels. The dollar level of daily fees is impacted primarily by weather conditions. The city has not raised fees for Lodge memberships since 2008 and Fiscal 2013 does not budget for an increase in either membership fees or daily fees.

	Memberships			Daily Fees	
	Resident	DP Business	Non-Resident	Resident	Non-Resident
Senior	240.00	310.00	350.00	5.00	7.00
Adult	295.00	260.00	460.00	6.00	8.00
Family	495.00	695.00	795.00	20.00	N/A

Memberships	Revenue	Change Prior Yr
2009	1,439,699	-3.2%
2010	1,510,361	4.9%
2011	1,551,983	2.8%
2012	1,550,000	-0.1%
2013	1,500,000	-3.2%
<i>2012 & 2013 Projected</i>		

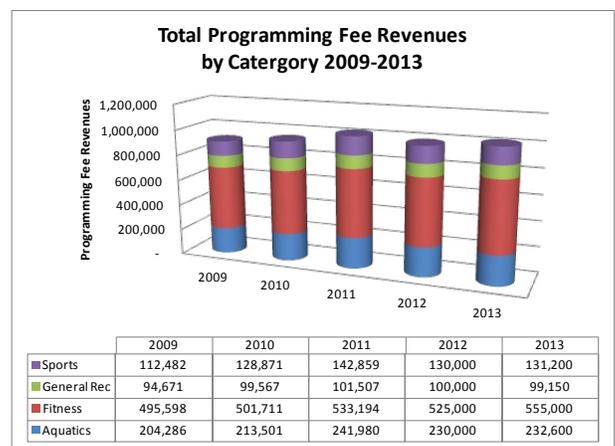
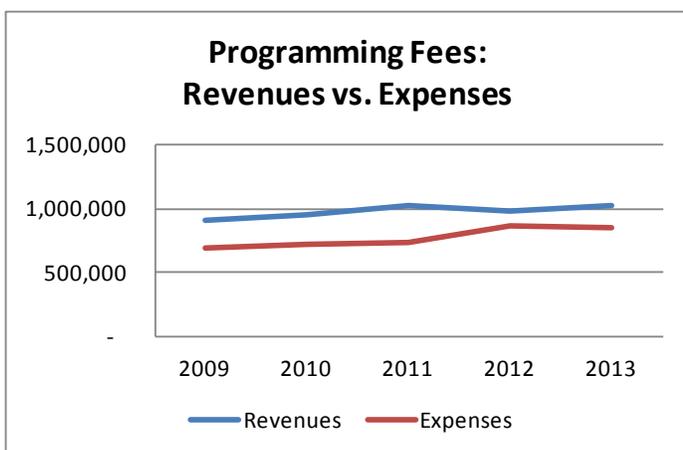


Daily Fees	Revenue	Change Prior Yr
2009	228,351	-12.9%
2010	255,106	11.7%
2011	272,638	6.9%
2012	260,000	-4.6%
2013	256,000	-1.5%
<i>2012 & 2013 Projected</i>		

PROGRAMMING FEES

Program fees are established to recover all direct costs, overhead and a modest profit. The programming fees reflect the following programs: aquatics, fitness, sports and general recreation. Programming fees for Fiscal 2013 are projected at \$1,017,950.

Programming Fees	Revenues	Expenses	Profits
2009	907,037	691,480	215,557
2010	943,650	716,133	227,517
2011	1,019,540	739,191	280,349
2012	985,000	864,990	120,010
2013	1,017,950	848,940	169,010
<i>2012 & 2013 Projected</i>			

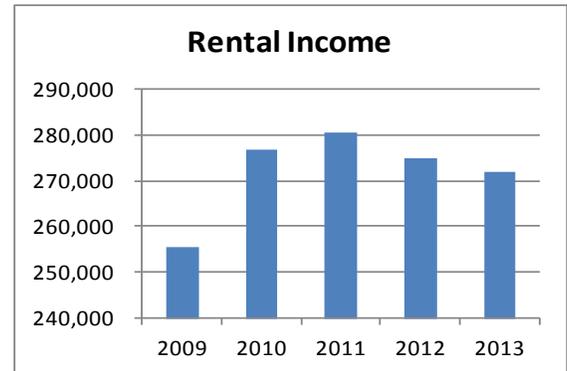


RENTAL INCOME

The Lodge includes hotel quality meeting rooms available for corporate and community meetings, as well as, private parties during normal business hours/evenings.

Meeting rooms are available at \$35.00 per hour (2 hour minimum) for residents, \$47.50 per hour for non-residents and can be configured to accommodate meetings ranging in size from 50 people (single meeting room) to 225 people (3 meeting rooms).

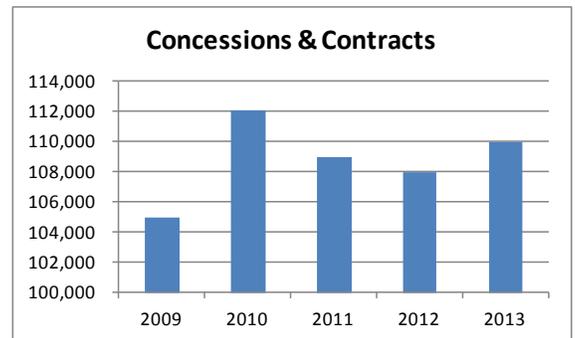
Rental Income	Revenues	Change Prior Yr
2009	255,356	-3.1%
2010	276,940	8.5%
2011	280,368	1.2%
2012	275,000	-1.9%
2013	272,000	-1.1%
<i>2012 & 2013 Projected</i>		



CONCESSIONS AND CONTRACT SALES

The Lodge provides concessions as a convenience to customers at both the indoor and outdoor pool venues. Other venues reflect commissions from vending machine sales, catering contracts and sale of miscellaneous items.

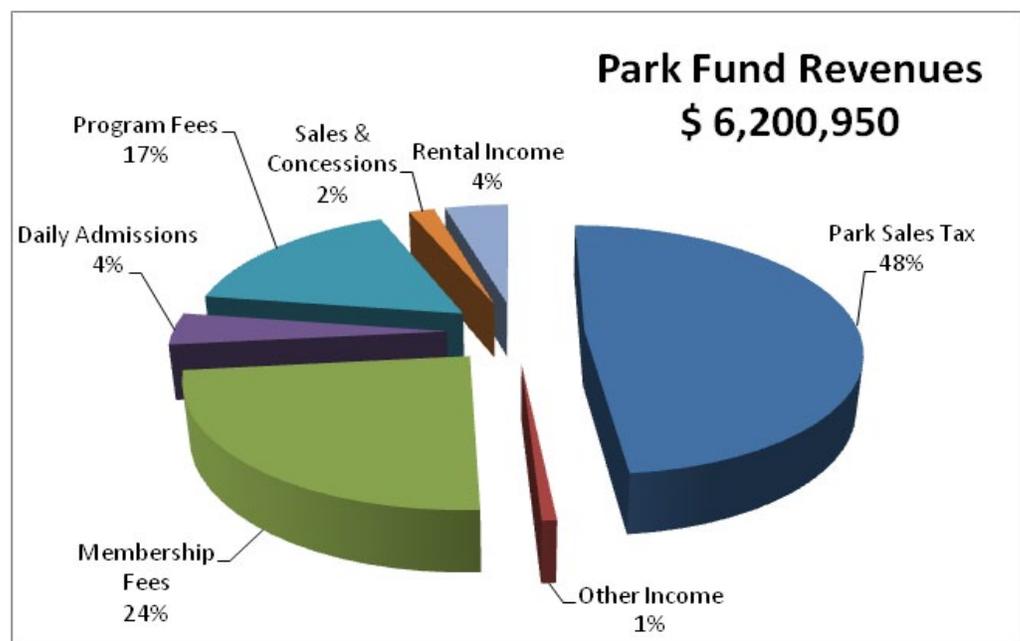
Concessions & Contracts	Revenues	Change Prior Yr
2009	104,967	-11.9%
2010	112,012	6.7%
2011	108,967	-2.7%
2012	108,000	-0.9%
2013	110,000	1.9%
<i>2012 & 2013 Projected</i>		



PARK FUND REVENUE SUMMARY

Park Fund revenues come from a variety of sources. Budget for fiscal year 2013 projects that Park Fund revenues will total \$6,200,950. 48% of revenue is projected from Park Sales Taxes, 24% from Membership Fees and 17% from Program Fees.

Park Fund revenues can fund parks and recreation operations, equipment, capital projects, and debt service. In addition, revenues can also fund City Storm Water projects.



CAPITAL FUND REVENUE

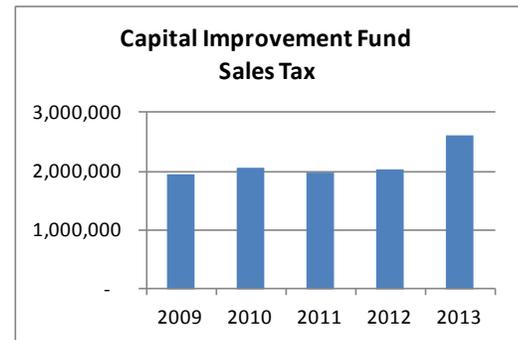
The Capital Fund has been established to fund capital projects, equipment, debt service and operations of any facilities constructed with capital money. Fund revenues are derived from the 0.5% Capital Improvement Sales Tax (adopted by voters in 1995) in addition to: interest income, grants, donations, transfers from other funds for capital equipment or projects associated with those funds.

Capital Fund Budget	2012 Budget	2013 Budget
Revenues	2,990,500	2,930,000
Expenses	(3,323,410)	(2,760,390)
Transfers	125,000	(125,000)
Surplus	(207,910)	44,610
Ending Fund Balance	\$ 2,030,444	\$ 2,075,054

SALES TAX

Eighty-eight percent (88%) of the Capital Fund revenue is derived from the 0.5% Capital Improvement Sales tax.

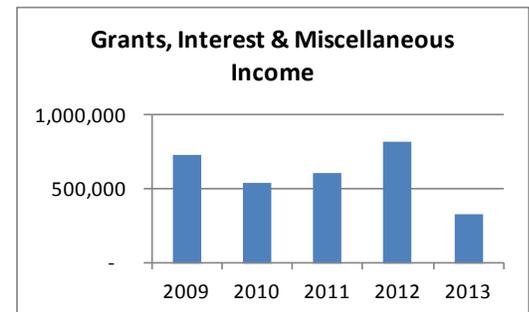
Capital Sales Tax	Revenues	Change Prior Yr
2009	1,943,847	0.2%
2010	2,066,018	6.3%
2011	1,978,054	-4.3%
2012	2,020,000	2.1%
2013	2,600,000	28.7%
<i>2012 & 2013 Projected</i>		



GRANTS, INTEREST & MISCELLANEOUS INCOME

Aside from the Capital Sales Tax income, the Fund receives revenues from grants, interest income, donations and transfers from other funds for capital related projects/equipment.

Grants, Interest & Miscellaneous	Revenues	Change Prior Yr
2009	732,258	217.6%
2010	545,303	-25.5%
2011	611,975	12.2%
2012	820,500	34.1%
2013	330,000	-59.8%
<i>2012 & 2013 Projected</i>		

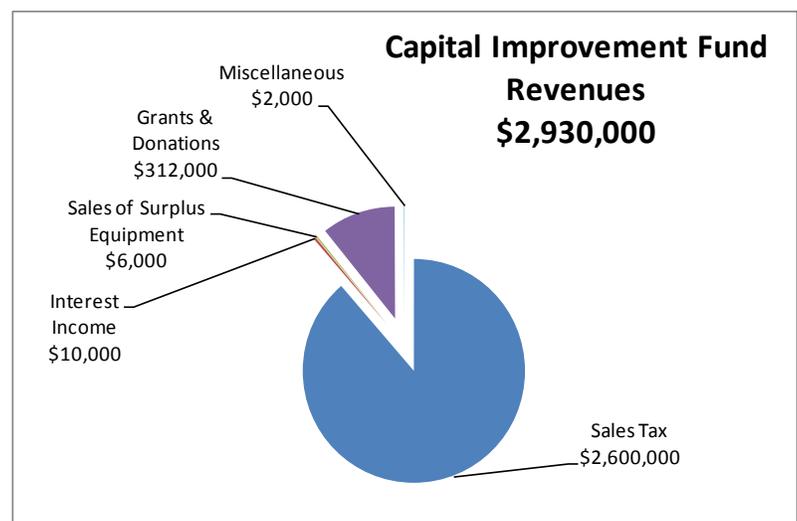


In 2012, the city received the following major grants:

- DOT Bridge Grant - Highland Avenue Bridge (\$672,000)
- DOT Bridge Grant - Claychester Bridge (\$96,000)

In 2013, the city anticipates the following major grants:

- Municipal Park Improvement Grant (\$220,000)
- DOT Bridge Grant - Claychester Bridge (92,000)



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EXPENSE SECTION

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2013 Budget Expense Section

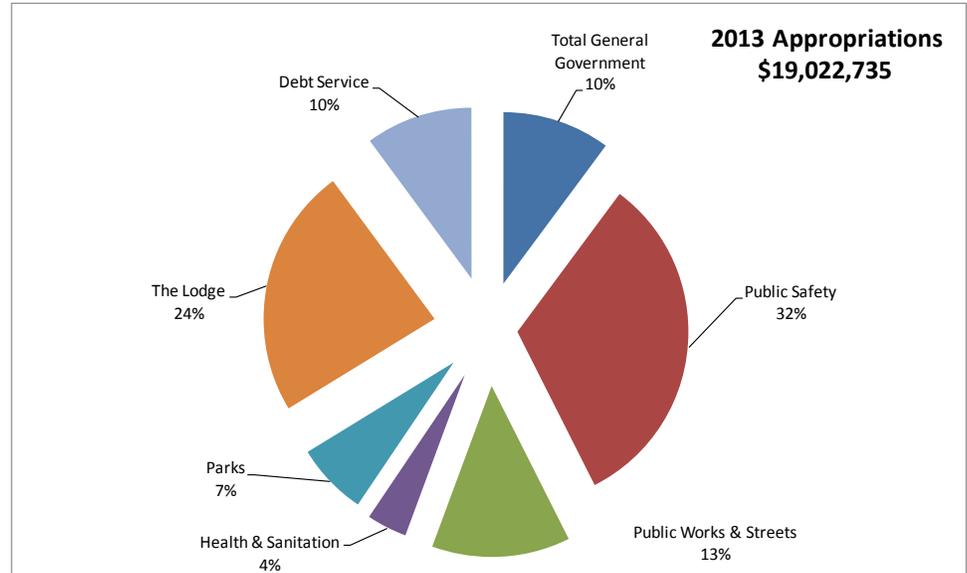
2013 Fiscal Year Ending December 31, 2013

SUMMARY

The budget is largely a mechanism for financial control and planning. Typically, budgeted expenses represent a realistic view of the likely expenses needed to deliver city services as desired by the community. Des Peres primary budgetary goals center around maintenance of high quality services such as: Public Safety, Parks and Recreation, Streets and Solid Waste Management; coupled with retention of low local tax rates (\$0.00 Property Tax Rate, Free Trash and Recycling for Residents and no increase in Lodge Membership Fees). The City is pleased that the 2013 budget provides funding for continuation of all city services at their current high level, retention of low tax rates and a continued investment in the city's infrastructure.

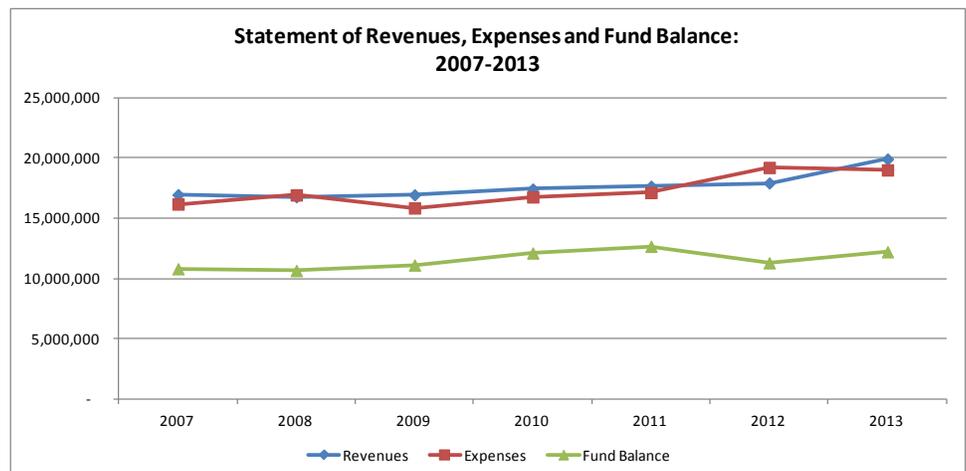
Operating Budgets total \$14,261,830, representing an increase of 4.0% over 2012 Budgets. Operating Budgets include expenditures for the General Fund, Park Fund and Fire Fund.

Capital Budgets total \$4,760,905, representing a decrease of 3% compared to 2012 Capital Budgets. Capital Budgets encompass expenditures from the Capital Improvement Fund, the Sewer Lateral Fund and the Debt Service Fund.



2013 Operating Budgets	General Fund	Park Fund	Fire Fund	Operating Budgets
Revenues	9,165,000	6,200,950	1,535,000	16,900,950
Appropriations	-10,224,645	-4,037,185	0	-14,261,830
Transfers In (Out)	1,075,000	-2,150,315	-1,530,000	-2,605,315
Change in Fund Balance	15,355	13,450	5,000	33,805
Beginning Fund Balance	5,028,850	2,942,362	841,692	8,812,904
Ending Fund Balance	5,044,205	2,955,812	846,692	8,846,709

2013 Capital Budgets	Capital Improvement Fund	Sewer Fund	Debt Service Fund	Total All Funds
Revenues	2,930,000	93,200	2,000	19,926,150
Appropriations	-2,760,390	-78,200	-1,922,315	-19,022,735
Transfers In (Out)	-125,000	-15,000	2,745,315	0
Change in Fund Balance	44,610	0	825,000	903,415
Beginning Fund Balance	2,030,444	219,371	268,176	11,330,895
Ending Fund Balance	2,075,054	219,371	1,093,176	12,234,310



OPERATING BUDGETS

For budget analysis purposes, the city has included the General Fund, Fire Fund, and Park Fund into a combined Operating Budget as their general established purposes are to fund ongoing operational activities which provide for city services. These funds are maintained on a separate basis due to legal requirements relating to dedicated park and fire sales tax uses.

2013 fiscal year Operating Budgets total: \$14,261,830, representing an increase of 4.0% over 2012 Budgets.

Public Safety and Parks & Recreation represent the largest of operating expenses at \$10,626,135, corresponding to 74% of the Operating Budget appropriations, and 55% of total city-wide appropriations annually. These numbers reflect general community priorities: provisions for a safe community, leisure services (parks and recreation) and an overall high quality of life.

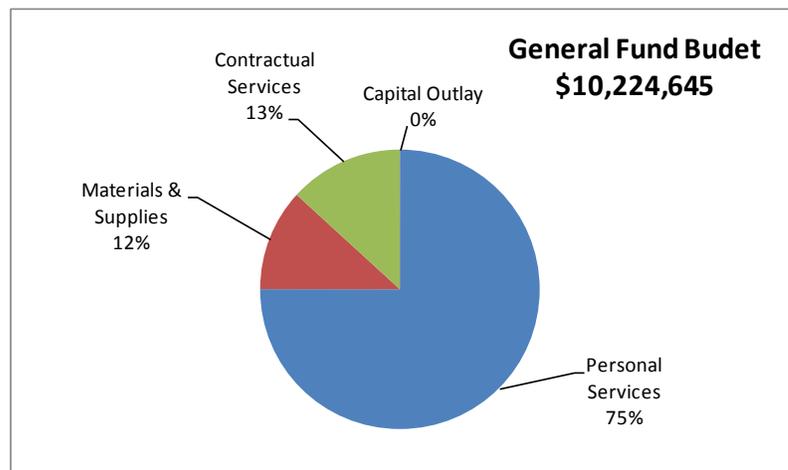
2013 Operating Budgets	General Fund	Park Fund	Fire Fund	TOTAL
Revenues	9,165,000	6,200,950	1,535,000	16,900,950
Appropriations	-10,224,645	-4,037,185	0	-14,261,830
Transfers In (Out)	1,075,000	-2,150,315	-1,530,000	-2,605,315
Change in Fund Balance	15,355	13,450	5,000	33,805
Beginning Fund Balance	5,028,850	2,942,362	841,692	8,812,904
Ending Fund Balance	5,044,205	2,955,812	846,692	8,846,709

GENERAL FUND EXPENDITURES

General Fund expenditures include personal services, materials and supplies and contractual services relating to general operations of the city. Total budgeted General Fund expenditures for 2013 is \$10,224,645, or 72% of total Operating Budgets.

PERSONAL SERVICES

Personal Services accounts include payroll for all employees and associated fringe benefit costs. Personal Services account for 75% or \$7,671,415 of General Fund expenditures. Fringe benefits include: the cost of social security, pensions, health and dental insurance (for all full-time employees). Employees share in the cost of health and dental coverage with employees providing either 25% of premium costs for family coverage or 10% of premium costs for other levels of coverage.



The budget includes a 3.0% increase in both the Commissioned (Public Safety) and Non-Commissioned Pay Plans, effective January 1, 2013 with no changes in benefit levels for employees. The total number of employees increased by one (1) Public Safety Officer, bringing authorized Department staffing levels back to where they were in 2009. Pay Plans as adopted are included in the Exhibits section of this document.

MATERIALS AND SUPPLIES

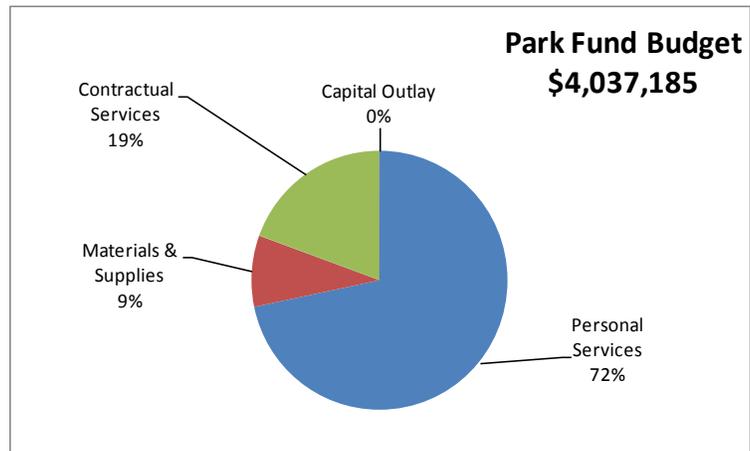
The materials and supplies group of accounts includes the following expenditure lines for various departments: gas and oil, personal equipment, maintenance materials, medical supplies, chemicals, traffic, snow, ice, and weed control, food and miscellaneous office supplies. Materials and supplies account for 11.8% of the General Fund expenditures or \$1,204,045.

CONTRACTUAL SERVICES

Contractual services vary by department, but generally include the following expenditure items: equipment rentals, utility costs, liability insurance, vehicle and building maintenance, forestry, communications, printing, meetings and conferences, dues and memberships, subscriptions and publications, surety and notary bonds, special events, and all other professional services. Contractual services represent 13.2% of the General Fund expenditures or \$1,349,185.

PARK FUND EXPENDITURES

Park fund expenditures include expenses associated with operating the Lodge Des Peres, and therefore include the same operating account categories as the General Fund (Personal Services, Materials and Supplies, and Contractual Services). The Park Fund Operating Budget totals \$4,037,185 in addition to a \$2,145,315 transfer to the Debt Service Fund to pay for debt service due in 2013 and future debt service payments on the Lodge.



The Lodge budgets are built based upon anticipated usage of the facility and assumes that programming revenues will achieve only the minimum programming numbers yet expenses the maximum required fees if all program are full. This method typically results in the Lodge not fully expending their annual appropriation, wherein any unspent funds are then returned to the Park Fund Balance for future years expenditures.

CAPITAL BUDGETS

Capital appropriations include expenditures in the Capital Fund, Sewer Lateral Fund and Debt Service

2013 Capital Budgets	CIF Fund	Sewer Fund	Debt Fund	TOTAL
Revenues	2,930,000	93,200	2,000	3,025,200
Appropriations	-2,760,390	-78,200	-1,922,315	-4,760,905
Transfers In (Out)	-125,000	-15,000	2,745,315	0
Change in Fund Balance	44,610	0	825,000	869,610
Beginning Fund Balance	2,030,444	219,371	268,176	2,517,991
Ending Fund Balance	2,075,054	219,371	1,093,176	3,387,601

Fund and total \$4,760,905 for fiscal year 2013, representing a decrease of 3.75% compared to 2012 capital budgets. Budgeted appropriations represent a continued priority to maintaining and upgrading community infrastructure.

CAPITAL IMPROVEMENT FUND EXPENDITURES

The Capital Improvement Fund provides an accounting structure for long term planning for equipment purchases and capital construction projects.

The 2013 spending plan by departmental categories include the following appropriations:

Capital Improvement Fund	2013	2012	2011
General Government	316,100	342,890	196,400
Public Safety	265,300	472,850	337,850
Public Works & Streets	1,111,000	1,530,500	1,588,500
Parks and Recreation	1,067,990	594,170	747,225
Total	2,760,390	2,940,410	2,869,975

Major capital expenditures and projects planned for 2013 include:

General Government

- \$ 120,000 Accounting and Business License Software
- \$ 30,000 Office Furniture Upgrades in City Hall
- \$ 6,000 Security Equipment for Municipal Court
- \$ 25,000 Renovations of Lower Level Rest rooms at City Hall
- \$ 11,900 Consultant – Long Range Plan to Replace HVAC Systems

Information Technology

- \$ 89,200 Computer & Server Replacements for All Departments
- \$ 48,000 Capital Leases of Phone System & Copiers for All Buildings

Public Safety

- \$ 25,000 Consultant, Update of Long Range Facility Plan
- \$ 36,000 Fire Bay – Ventilation & Non-Slip Flooring
- \$ 13,000 Furnishings – Office & Lockers
- \$ 92,500 Replacement of three (3) patrol cars Including Light Bars & Radio's
- \$ 15,900 Police Equipment – Vest, Tasers, Radar, Electronic Ticket Printer
- \$ 29,200 Fire Equipment – Turnout Gear, Rescue Equipment, Thermal Camera
- \$ 18,000 Radar Trailer with Message Board
- \$ 18,000 Automated License Plate Reader

Public Works

- \$ 25,000 Building Permit & Inspection Software
- \$ 18,000 Replacement Staff Vehicle

Streets

- \$ 543,000 Street Maintenance – Overlays, Slab Replacements
- \$ 135,000 Engineering – Bridge Replacements on Claychester & Fawnvalley
- \$ 140,000 Reconstruction of Grupp Road
- \$ 25,000 Consultant – Manchester Road Planning
- \$ 15,000 Traffic Consultant – Des Peres Road Traffic Calming Study
- \$ 14,000 Traffic Consultant – Traffic Counts on Major Roadways
- \$ 46,000 Street Equipment Replacement
- \$ 44,000 Street Garage Building & Lot Maintenance

Parks

- \$ 404,000 Pioneer Park; Playground and Walking Trails; Pavilion Electric
- \$ 20,000 Sunrise Park; Street-scaping along Centeroyal
- \$ 8,000 Seal Parking Lots at Phantom Forest, Sugar Creel & Pioneer
- \$ 40,000 Des Peres Park; Fencing Replacement at Deutschmann Acres
- \$ 30,000 Des Peres Park; Above Ground Grade Fuel Tanks
- \$ 22,500 Des Peres Park; Bridge Replacement for access to Eastern 4 Acres
- \$ 18,600 Des Peres Park; Sidewalk Replacements at City Hall
- \$ 57,850 Park Equipment Replacement
- \$ 6,800 Drinking Fountains in Parks

The Lodge

- \$ 152,040 Fitness Equipment
- \$ 96,700 Renovations of Meeting Rooms & Catering Kitchen
- \$ 75,000 Outdoor Pool Painting & Chlorination Improvements
- \$ 22,400 Building Upgrades
- \$ 20,000 Outdoor Pool Locker Room Skid-Proof Flooring
- \$ 38,100 Indoor Pool Improvements & Equipment
- \$ 15,000 Lodge Parking Lot Sealing
- \$ 20,500 HVAC Study & Building Improvements

SEWER LATERAL FUND

The Sewer Fund was established by voters in 1999 to assist homeowners in creating an insurance fund to protect residential property from the risk of major expenses due to sewer lateral failure. The fund receives a \$28.00 per home/per year assessment. In turn, the program provides 100% of the cost of repair up to \$7,500 for residential lateral failure from a home foundation to the MSD owned sewer main. The funds can only be used to pay for expenses relating to sewer repairs including investigation and repairs.

	Homes	Revenues	Expenses	Transfers	Surplus (Deficit)	Fund Balance	Average
2011	34	91,390	-75,079	-15,000	1,311	219,370	\$2,208.20
2010	31	92,058	-58,879	-15,000	18,179	218,059	\$1,899.32
2009	30	94,098	-66,044	-15,000	13,054	199,880	\$2,201.47
2008	43	95,556	-69,508	-15,000	11,048	186,826	\$1,616.47
2007	40	93,713	-67,502	-10,000	16,211	175,778	\$1,687.55
2006	22	92,038	-43,858	-10,000	38,180	159,567	\$1,993.55
2005	28	90,118	-39,745	-10,000	40,373	121,387	\$1,419.46
2004	38	106,415	-59,669	-9,000	37,746	81,014	\$1,570.24
2003	41	82,088	-70,605	-8,000	3,483	43,268	\$1,722.07
2002	44	98,267	-71,873	-8,000	18,394	39,785	\$1,633.48
2001	37	90,118	-52,481	0	37,637	21,391	\$1,418.41
2000	55	96,622	-119,926	0	-23,304	-16,246	\$2,180.47
1999	30	89,636	-82,578	0	7,058	7,058	\$2,752.60
Totals	473	1,212,117	-877,747	-115,000	219,370		\$1,855.70

Transfers represent the cost of the Public Works Staff to administer the program and those costs are reimbursed by the General Fund from the Sewer Lateral Fund. The city anticipates that the Sewer Fund will have a very modest surplus again in 2013 to fund future projects as needed.

DEBT SERVICE FUND

The purpose of the Debt Service Fund is to provide an accounting mechanism to track the amount of debt owed by the city and to document the sources of revenue used to retire that debt. While General Obligation Bonds include voter authority to levy a property tax sufficient to pay all principal and interest due per year, the City has opted not to levy a debt service tax permitted at \$0.344 in 2013 and to again fund all debt obligations from Park Sales Taxes.

Major public improvements are financed historically by issuance of bonds, both due to necessity (the cost of the project exceeds the city's ability to pay cash in any given year) or, due to a philosophy that residents that benefit from a project over time, should also pay for those benefits rather than just the current generation of residents bearing the full cost of a project at time of construction.

The full amount of the \$1,912,312 principal and interest payments scheduled to be made in 2013 will be financed from the proceeds of the Park Sales Tax by fund transfer from the Park Fund. The city is happy to report that additional funds are being transferred from the General Fund (\$450,000), the Capital Fund (\$150,000) and the Park Fund (\$250,000) in 2013 as a part of an effort to increase the Debt Service Reserve to one half of the next years obligations. State law generally allows a reserve of up to one-times the next years principal and interest payments.

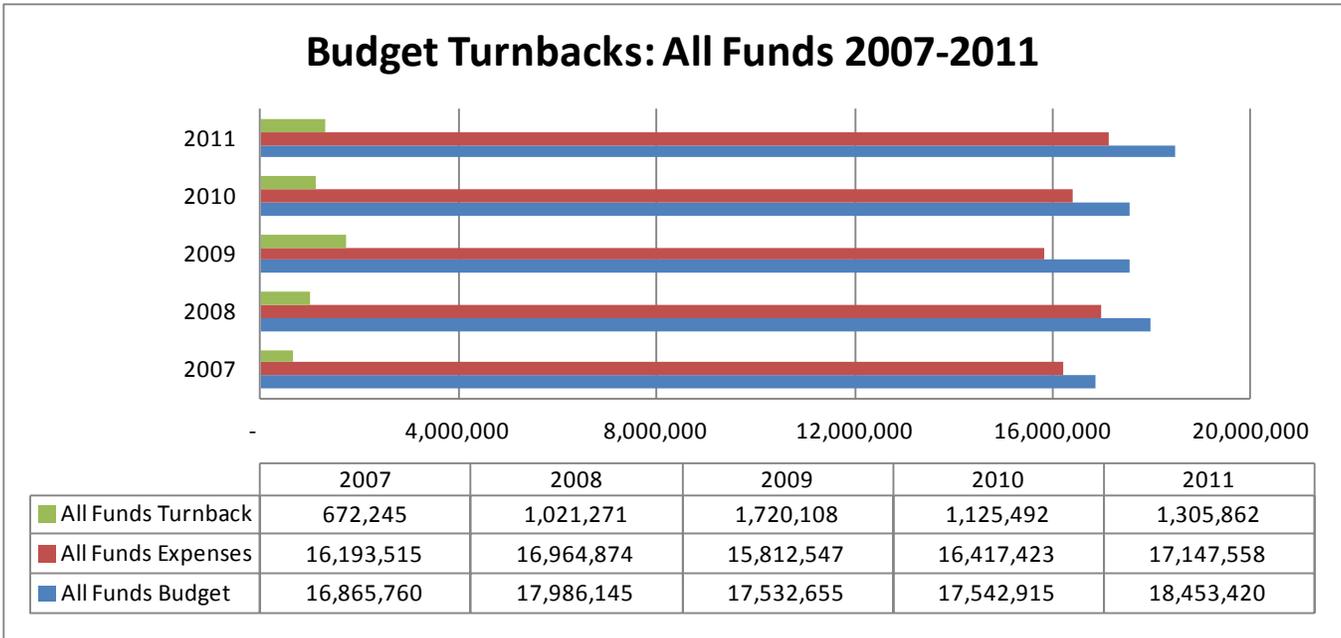
The City enjoys a AAA Bond Rating from Moody's - one of only a handful of municipalities in the State of Missouri with this rating. The rating is evidence of the strong fiscal position of the community and the fiscal conservatism shown by the Mayor and Board of Aldermen.

The City continually monitors financial markets and has periodically refinanced outstanding debt to take advantage of interest rate changes when it is financially advisable. Bond refinancing occurred in 2005, 2009 and again in 2010. The city does anticipate favorable market conditions for pursuing bond refinancing in 2013.

Debt Service Fund	2013	2014	2015	2016	2017	2018	2019	2020
Principal	1,490,000	1,530,000	1,565,000	1,595,000	1,150,000	1,220,000	1,295,000	1,360,000
Interest	422,312	386,362	348,087	299,837	235,325	173,113	107,094	36,550
Total	1,912,312	422,312	1,913,087	1,894,837	1,385,325	1,393,113	1,402,094	1,396,550

BUDGET TURNBACKS

Historically, city departments do not spend their full allocation of dollars as department spending typically falls below appropriations by an average of 6.6% over the past five (5) years. When appropriations lapse, money is not carried forward into the next fiscal year unless re-appropriated by the Mayor and Board of Aldermen (this typically only occurs within the Capital Improvement Fund due to projects being carried forward).





GENERAL FUND

GENERAL FUND

EXHIBIT A

2013 BUDGET	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	BUDGET 2013
REVENUES					
Sales & Use Tax	4,330,571	4,431,828	4,600,000	4,600,000	5,165,000
Real Estate Taxes	0	0		0	
Intergovernmental Revenue	726,853	737,838	738,000	738,000	720,000
Licenses	1,055,107	1,122,974	1,165,600	1,165,600	1,195,500
Permits	75,165	226,405	195,000	195,000	132,500
Franchise Fees	1,206,117	1,238,184	1,306,600	1,306,600	1,250,000
Municipal Court	388,579	348,209	350,000	350,000	365,000
Interest Income	78,035	26,457	40,000	40,000	60,000
Grants and Donations	114,227	124,385	117,500	117,500	125,000
Ambulance Fees	163,519	169,205	190,000	190,000	140,000
Other Income	144,387	39,433	10,000	10,000	12,000
Total Revenues	8,282,559	8,464,918	8,712,700	8,712,700	9,165,000
EXPENDITURES					
Boards & Commissions	114,849	107,528	138,785	141,335	169,570
Administration	308,834	284,530	326,800	332,600	354,620
Court & Law	224,890	261,332	269,390	273,390	278,555
Finance	374,756	340,604	368,350	382,350	384,440
Public Safety	5,146,973	5,319,019	5,701,215	5,749,465	5,901,390
Public Works	337,311	353,098	372,125	433,045	395,590
Streets	798,893	815,524	878,975	888,975	901,015
Sanitation	668,964	669,611	696,225	696,225	723,500
Government Center	151,774	179,289	193,185	203,570	206,670
Information Technology	171,333	175,648	205,410	205,410	221,735
Parks	631,248	623,261	664,840	688,840	687,560
Total Operating Budget	8,929,825	9,129,444	9,815,300	9,995,205	10,224,646
CHANGES IN FUND BALANCE					
Excess of Revenues-Expenses	-647,266	-664,526	-1,102,600	-1,282,505	(1,059,646)
Transfer from Fire Fund	1,031,350	1,077,565	1,078,000	1,080,850	1,500,000
Transfer from Capital Imp Fund	0	5,255	5,000	5,800	5,000
Transfer from Park Fund	0	5,130	6,000	5,700	5,000
Transfer from Sewer Fund	0	15,000	15,000	15,000	15,000
Transfer to Capital Imp Fund	-350,000	0			
Transfer to Debt Service Fund	0	0			(450,000)
Transfer to Park Fund (Net)	0	0			-
Transfer from TIF Fund	0	11,945		14,900	-
Net Changes to Fund Balance	34,084	450,369	1,400	-160,255	15,354
Beginning Fund Balance	5,184,464	5,218,548	5,668,917	5,668,917	5,508,662
Ending Fund Balance	5,218,548	5,668,917	5,670,317	5,508,662	5,524,016
Unreserved Fund Balance	0	0	0	0	0
Designated Fund Balance	0	0	0	0	0
<i>Revised 12/3/2012</i>					

GENERAL FUND

2013

	Actual 2009	Actual 2010	Actual 2011	BUDGET 2012	Projected 2012	BUDGET 2013
TAXES						
Real Estate	-					
Sales Tax (1.0%)	2,847,380	2,922,161	2,933,647	3,020,000	2,988,238	3,600,000
Sales Tax (0.25%)	981,232	1,017,079	913,628	1,050,000	1,046,977	1,165,000
Use Tax	422,115	391,332	469,856	430,000	441,765	400,000
TOTAL TAXES	4,250,727	4,330,571	4,317,131	4,500,000	4,476,980	5,165,000
INTERGOVERNMENTAL						
Motor V Fees	37,601	37,494	37,235	38,500	35,445	36,000
Motor V Sales	44,656	48,606	51,313	54,400	50,982	51,000
Road & Bridge	379,958	393,553	390,664	403,000	389,040	390,000
Gasoline Tax	237,321	222,617	234,583	220,000	213,128	220,000
Cigarette Tax	25,865	24,583	24,043	22,100	22,793	23,000
TOTAL INTERGOVT	725,400	726,853	737,838	738,000	711,387	720,000
LICENSES						
Business	988,729	1,040,688	1,107,899	1,150,000	1,156,947	1,180,000
Liquor	10,088	14,394	15,075	15,100	14,638	15,000
Vending	-	25		500	-	500
TOTAL LICENSES	998,816	1,055,107	1,122,974	1,165,600	1,171,584	1,195,500
PERMITS						
Building	63,297	43,146	181,389	150,000	119,523	100,000
Miscellaneous	13,201	13,328	15,750	15,000	15,949	15,000
Planning & Zoning	6,747	4,450	5,296	5,000	7,006	5,000
Board of Adjustment	1,950	2,450	2,500	2,500	2,287	2,500
Fire	10,393	11,791	21,470	22,500	9,442	10,000
TOTAL PERMITS	95,588	75,165	226,405	195,000	154,207	132,500
FRANCHISE FEES						
Gas	207,683	184,915	179,751	197,000	147,903	180,000
Water	80,719	92,669	105,431	117,400	154,773	120,000
Telephone	581,103	424,394	383,527	415,000	367,345	375,000
Electric	388,620	454,170	492,517	512,200	484,715	500,000
Cable	51,598	49,968	76,958	65,000	107,990	75,000
TOTAL FRANCHISES	1,309,722	1,206,116	1,238,184	1,306,600	1,262,726	1,250,000
OTHER INCOME						
Municipal Court	372,078	388,580	348,209	350,000	373,191	365,000
Interest Income	117,489	78,035	26,457	40,000	20,000	60,000
Contracts/Grants	105,583	114,227	124,385	117,500	114,500	125,000
Ambulance Fees	102,933	163,519	169,205	190,000	128,196	140,000
Insurance Reimb	-	-	-	1,000	37,709	1,000
Asset Forfeiture	-	49,674	14,035	1,000	14,050	1,000
Miscellaneous	7,956	88,210	18,794	8,000	8,000	10,000
TOTAL OTHER	706,039	882,246	701,085	707,500	695,646	702,000
TOTAL GENERAL FUND	8,086,293	8,276,058	8,343,617	8,612,700	8,472,532	9,165,000
	-2.41%	2.35%	0.82%	3.23%	1.55%	8.17%

Updated & Revised 10/26/2012

GENERAL FUND - 2013

BOARDS & COMMISSIONS

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
ELECTED OFFICIALS						
Mayor	E	1	1	1	1	1
Board of Aldermen	E	6	6	6	6	6
		<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
CITIZEN BOARDS & COMMISSIONS						
Planning & Zoning Commission		12	12	12	12	12
Parks & Recreation Commission		9	9	9	9	9
TIF Commission		6	6	6	6	6
Board of Adjustment		8	8	8	8	8
Public Safety Commission		4	4	4	4	4
Audit & Finance Commission		6	6	6	4	4
Manchester/Ballas CID (WCC)		5	5	5	5	5
Manchester/Ballas TDD		2	2	2	2	2
Dierberg TDD		2	2	0	0	0
		<u>54</u>	<u>54</u>	<u>52</u>	<u>50</u>	<u>50</u>

The Boards and Commissions Group of Accounts is utilized to account for all expenses relating to support and operations of the Mayor and Board of Aldermen and the six (6) city commissions appointed by the Mayor with approval of the Board of Aldermen. Each Board or Commission has an aldermanic representative assigned to the commission to serve as liaison.

In addition, the Mayor, with approval of the Board of Aldermen, also appoints the 5 members of the WCC Community Improvement District, two (2) members of the Manchester-Ballas Transportation Development District and two (2) members to the Dierbergs Transportation Development District.

Citizen volunteers to Boards and Commissions serve without compensation but are recognized annually at the Boards and Commissions Dinner in the fall of each year.

The significant increase in the Boards and Commissions Budget is due to one-time funding of a new endeavor - a citizen survey on city performance which will be late next spring.

Boards and Commissions	5 Yr Budget	2013 Budget	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	39.7%	57,585	54,750	47,869	49,201	48,728
Materials and Supplies	0.9%	1,850	1,525	2,056	92	316
Contractual Services	59.4%	110,135	85,060	57,603	65,556	67,785
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	169,570	141,335	107,528	114,849	116,829
Change from Prior Year		19.98%	31.44%	-6.37%	-1.69%	-3.21%

11/15/2012

GENERAL FUND - 2013

BOARDS AND COMMISSIONS	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	BUDGET 2013
51010 FT Salaries	45,000	45,000	49,000	49,000	53,400
51035 Overtime	-	-	-	-	-
51080 FICA	2,629	2,598	3,750	3,750	4,085
52000 Fringe Benefits	1,571	271	2,000	2,000	100
PERSONAL SERVICES	49,201	47,869	54,750	54,750	57,585
53010 Gas & Oil	52	266	625	625	650
53060 Miscellaneous	40	1,789	900	900	1,200
MATERIALS & SUPPLIES	92	2,056	1,525	1,525	1,850
54010 Election Expenses	2,847	3,105	3,500	3,500	3,500
54015 Professional Services	258	-	4,200	4,200	19,200
54040 Meetings & Conferences	3,287	766	5,470	8,020	4,950
54050 Dues and Memberships	4,461	5,581	6,800	6,800	7,000
54065 Communications	13,670	10,835	18,000	18,000	27,400
54095 Special Events	23,091	20,446	26,500	26,500	30,000
54160 Public Official Liability	17,943	16,869	18,040	18,040	18,085
CONTRACTUAL SERVICES	65,556	57,603	82,510	85,060	110,135
54401 Operational Equipment	-	-	-	-	-
54402 Vehicle Equipment	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-5-12</i>					
DEPARTMENTAL TOTAL	114,849	107,528	138,785	141,335	169,570
Change from Prior Year	-1.69%	-6.37%	29.07%	31.44%	19.98%

GENERAL FUND - 2013

ADMINISTRATION

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
City Administrator	UNC	1	1	1	1	1
City Clerk	UNC	1	1	1	1	1
Asst City Administrator	9	0	0	0	0	0
Assistant to City Administrator	8	1	1	0	1	1
Administrative Assistant	5	0	0	0.5	0	0
Total Full-Time		3	3	2.5	3	3
Management Intern	UNC	0.00	0.00	0.50	0.50	0.00
Summer Clerical	UNC	0.00	0.00	0.00	0.00	0.00
Total Part-Time		0.00	0.00	0.50	0.50	0.00
Total Department Full Time Equivalent (FTE)		3.00	3.00	3.00	3.50	3.00

The Administrative Department is headed by the City Administrator who is appointed by the Board of Aldermen with consent of the Mayor. The City Administrator serves at the pleasure of the Board of Aldermen and may be removed from office at any time by a majority vote.

The City Administrator has general superintending control over the day-to-day operations of the city and all city departments and is assisted in that effort by the City Clerk and an Assistant to the City Administrator.

The Assistant to the City Administrator provides support services in the area of budget analysis and preparation, human resources, web coordinator, city communications and special projects. The position requires a graduate degree in public administration or related field in lieu of the bachelors degree required in prior years for the position of Administrative Assistant.

The City Clerk is responsible for maintenance of all city records and coordinates preparation of the agenda, resolutions and ordinances presented to the Board of Aldermen at their meetings, as well as, bids. The City Clerk also provides general support to the Office of the Mayor, serves as an Assistant to the City Administrator working as a part of the management team on special projects.

Administration	% Budget	Request 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	92.8%	329,245	314,585	267,153	287,783	280,938
Materials and Supplies	0.6%	2,100	1,800	2,222	2,596	2,212
Contractual Services	6.6%	23,275	16,215	15,155	15,336	14,345
TOTAL	100.0%	354,620	332,600	284,530	305,715	297,495
Change from PY		6.62%	16.89%	-6.93%	2.76%	9.00%

11/5/2012

GENERAL FUND - 2013

ADMINISTRATION 120	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	BUDGET 2013
51010 FT Salaries	219,902	195,374	237,400	237,400	248,895
51020 PT Salaries	8,278	17,409	-	1,300	-
51035 Overtime	703	24	-	-	-
51080 FICA	16,294	14,890	18,135	18,135	19,040
52000 Fringe Benefits	42,606	39,456	53,250	57,750	61,310
PERSONAL SERVICES	287,783	267,153	308,785	314,585	329,245
53010 Gas & Oil	2,019	2,079	1,300	1,300	1,600
53060 Miscellaneous	577	143	500	500	500
MATERIALS & SUPPLIES	2,596	2,222	1,800	1,800	2,100
54015 Professional Services	3,469	1,583	500	500	1,000
54030 Vehicle Maintenance	329	-	125	125	150
54040 Meetings and Conferences	7,377	6,281	8,175	8,175	14,250
54050 Dues and Memberships	240	1,589	2,100	2,100	2,275
54060 Printing	65	317	500	500	500
54065 Communications	606	697	500	500	500
54095 Special Events/Training	1,148	2,202	2,000	2,000	2,000
54145 Liability Insurance	2,103	2,484	2,315	2,315	2,600
CONTRACTUAL SERVICES	15,336	15,155	16,215	16,215	23,275
54401 Operational Equipment					
54402 Vehicle Equipment					
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	305,715	284,530	326,800	332,600	354,620
	2.76%	-6.93%	14.86%	16.89%	6.62%

GENERAL FUND - 2013

DEPARTMENT OF FINANCE

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
Director of Finance	UNC	1	1	1	1	1
Accountant	7	1	1	1	1	1
Admin Asst to Director	6	1	1	1	1	1
Accounting Clerks (PT)	5	0	0	0	0	0
Total Department Personnel		3.00	3.00	3.00	3.00	3.00

The Department of Finance is responsible for all city accounting, cash receipts, payroll, investments and accounts payable for all departments and funds.

The Department is headed by a Director of Finance who is a Certified Public Accountant (CPA) and who is assisted by a full time staff of two. The Staff Accountant is responsible for payroll and accounts receivable and assists the Director of Finance in general accounting duties. The Administrative Assistant is responsible for all accounts payable and assist in payroll. Prior to 2009, the city employed two part time employees in lieu of the full time accountant. While this represented a reduction in FTE by nearly one-half an employee, the addition of a full time accountant allows for greater staff flexibility and depth.

Extraordinary costs increases in 2010 for contractual services are the result of staff illness and turnover in the position of Director of Finance and Staff Accountant both of which required use of outside accountants for an extended period of time. Those costs were partially offset by savings in the payroll account.

During 2009, the city joined a cooperative health insurance program thru the St. Louis Area Insurance Trust (SLAIT) in partnership with United Health Care. This cooperative required a three (3) year commitment which ends at mid-year. However, financial performance to date suggests that SLAIT-HEALTH will continue as a viable, reliable and cost-effective program.

The 2013 Finance Budget includes an appropriation of \$20,000 to fund a Health Reimbursement Arrangement (HRA) as allowed under the IRS Code to reimburse employees up to \$1,000 per year in out-of-pocket medical expenses incurred due to deductibles and co-insurance. Any unexpended funds from the HRA are returned to the General Fund and are not retained by the employee as they would be under a Health Savings Account (HSA).

Costs associated with the annual independent audit and for administration of all insurance programs are included in the finance budget.

Finance	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	69.1%	265,545	263,990	236,724	194,318	221,806
Materials and Supplies	0.0%	150	150	95	15	144
Contractual Services	30.9%	118,745	118,210	103,785	178,700	95,218
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	384,440	382,350	340,604	373,033	317,168
Change from PY		0.55%	12.26%	-8.69%	17.61%	8.54%

11/15/2012

GENERAL FUND - 2013

FINANCE 235	Actual 2010	Actual 2011	Budget 2012	Revised 2012	BUDGET 2013
51010 FT Salaries	147,003	172,402	182,300	182,300	187,550
51020 PT Salaries	982	-	-	-	-
51035 Overtime	764	-	500	500	500
51080 FICA	11,028	12,661	13,980	13,980	14,350
52000 Fringe Benefits	34,541	39,650	42,210	42,210	43,145
52015 Health Reimbursement Acct	4,965	12,013	25,000	25,000	20,000
PERSONAL SERVICES	199,283	236,725	263,990	263,990	265,545
53060 Miscellaneous	15	95	150	150	150
MATERIALS & SUPPLIES	15	95	150	150	150
54015 Professional Services	136,155	58,701	64,745	64,745	64,000
54020 Medical Exams	35	-	-	-	-
54040 Mtg/Conf/Training	17	3,705	4,600	4,600	3,930
54050 Dues and Memberships	2,216	813	820	820	1,020
54055 Publications	-	337	600	600	600
54060 Printing	303	671	1,400	1,400	1,400
54065 Communications	1,419	1,070	1,000	1,000	1,000
54095 Special Events - Wellness			2,000	2,000	3,820
54145 General Liability	1,685	1,877	1,700	1,700	1,900
54155 Business Interruption Ins	30,594	35,681	39,500	39,500	40,000
54165 Surety & Notary Bonds	1,311	930	1,845	1,845	1,075
CONTRACTUAL SERVICES	173,735	103,785	118,210	118,210	118,745
4401 Operational Equipment					
CAPITAL OUTLAY	-	-			-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	373,033	340,605	382,350	382,350	384,440
Change from Prior Year	17.61%	-8.69%	2.50%	12.26%	0.55%

GENERAL FUND - 2013

COURT & LAW

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
Law Department						
City Attorney	Contract	1	1	1	1	1
Municipal Court						
Municipal Judge	Elected	1	1	1	1	1
Prosecuting Attorney	Contract	1	1	1	1	1
Court Administrator	7	1	1	1	1	1
Asst Court Clerk	6	0	0	1	1	0
Court Associate	5	1.5	1.5	1	0	0.9
		<u>2.5</u>	<u>2.5</u>	<u>3</u>	<u>2</u>	<u>1.9</u>

The Municipal Court & Law group of accounts provides funding for the operation of the Des Peres Municipal Court and providing legal assistance to the Mayor, Board of Aldermen, Boards and Commissions and operating departments of the city.

The Municipal Judge is an elective position paying \$14,400 per year. The Judge serves a two year term and is subject to election in April in odd numbered years.

The Prosecuting Attorney is appointed by the Mayor with consent of the Board of Aldermen. Generally appointments are for a two year term coinciding with the election cycle of the office of Mayor. The Prosecuting Attorney is paid an annual retainer of \$14,400 per year for all services relating to prosecution in the Municipal Court.

The City Attorney is appointed by the Mayor with consent of the Board of Aldermen. Generally, appointments are for a two year term coinciding with the election cycle for the office of Mayor. The City Attorney is paid an annual retainer of \$14,400 for attendance at meetings and is otherwise paid on an hourly basis for legal work performed. The budget for compensation for the City Attorney is based on an average of the last 5 years which assumes no extraordinary costs associated with complex litigation, major zoning or personnel issues.

The Municipal Court continues to experience significant growth in court cases and the court docket especially in the non-traffic docket. The 2013 request keeps staff manpower at 2.5 employees. Staff have indicated the additional .5 increase from 2011 to 2012 has been sufficient in addressing court needs.

The Court is expected to collect \$365,000 in court costs and fines in 2013.

Municipal Court & Law	% Budget	Request 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	69.2%	192,870	183,480	200,744	156,588	133,304
Materials and Supplies	0.2%	505	100	177	21	29
Contractual Services	30.6%	85,180	89,810	60,411	68,311	60,310
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	278,555	273,390	261,332	224,920	193,643
Change from PY		1.89%	4.61%	16.19%	16.15%	-2.13%

11/5/2012

GENERAL FUND - 2013					
MUNICIPAL COURT & LAW	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	BUDGET 2013
51010 FT Salaries	110,083	149,940	104,110	104,110	110,360
51020 Part Time Help	-	-	31,520	31,520	32,470
51035 Overtime	7,414	4,385	4,660	4,660	7,400
51080 FICA	8,501	11,304	12,320	12,320	11,495
52000 Fringe Benefits	30,560	35,115	30,870	30,870	31,145
PERSONAL SERVICES	156,558	200,744	183,480	183,480	192,870
53060 Miscellaneous	21	177	100	100	505
MATERIALS & SUPPLIES	21	177	100	100	505
54010 Legal Services	54,371	44,968	60,000	60,000	61,250
54015 Professional Services	9,178	9,741	14,100	14,100	14,900
54040 Meetings and Conferences	602	1,210	4,060	4,060	4,060
54050 Dues and Memberships	104	180	350	350	250
54055 Publications and Subscriptions	391	100	2,500	2,500	100
54060 Printing	2,399	2,888	3,500	7,500	3,200
54145 General Liability	1,266	1,323	1,300	1,300	1,420
CONTRACTUAL SERVICES	68,311	60,411	85,810	89,810	85,180
54401 Operational Equipment		-	-	-	-
CAPITAL OUTLAY		-	-	-	-
DEPARTMENTAL TOTAL	224,889	261,331	269,390	273,390	278,555
<i>Revised 11-05-12</i> Change from Prior Year	16.14%	16.20%	3.08%	4.61%	1.89%

GENERAL FUND - 2013

MIS

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
Assistant City Administrator	10					0
MIS Coordinator	10	1	1	1	1	1

The MIS Group of Accounts was spun off from the Municipal Buildings Accounts in 2009 to reflect the growing critical function of computers and the need for full time computer support.

The city operates a wide area network interconnecting all public buildings into a single network using a combination of fiber provided under contract with Charter and T-1 lines provided under contract from AT&T. Each public building also has a local area network unique to their operations. In addition, the city operates a wireless network for public safety for in-car police computers and provides wireless access at The Lodge for its members.

In addition to duties supporting and managing the computer networks, the MIS Coordinator is also responsible for operations and maintenance of the city telephone systems.

In addition to one full time employee, the city utilized a service contract with the Regional Justice Information System (REJIS) to provide system support and general technicians for maintenance.

Recognizing the major time being committed by the Assistant to the City Administrator toward MIS work, the salary and benefits for the Assistant CA was moved into the Government Center accounts. 2008 represented a transition year in which the city hired an MIS Coordinator at mid year.

In addition to one full time employee, the city utilized a service contract with the Regional Justice Information System (REJIS) to provide system support and general technicians for maintenance.

Government Center	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	44.5%	98,645	97,060	92,118	82,333	77,393
Materials and Supplies	1.7%	3,750	4,400	937	440	112
Contractual Services	53.8%	119,340	103,950	82,593	88,561	83,767
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	221,735	205,410	175,648	171,334	161,272
Change from PY		7.95%	16.94%	2.52%	6.24%	

11/5/2012

GENERAL FUND - 2013

GOVERNMENT CENTER

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
Assistant City Administrator	10	0	0	0	0	0
MIS Coordinator	10	0	0	0	0	0
Building Maintenance Worker	4	0.5	0.5	0.5	0.5	0

The Government Center group of accounts was created to provide a centralized budget control over all expenses relating to the operation of the Des Peres Government Center which houses administrative offices, the finance office, and the Public Works Department. Many of the those costs are common and do not lend themselves to a fair distribution among the operating departments.

General building maintenance of all public buildings is provided thru the Building Maintenance Supervisors in the Department of Parks & Recreation.

Prior to mid-year 2010, custodial services were provided thru a combination of a part-time employee in Public Safety and use of staff from The Lodge for city hall maintenance. With the retirement of the public safety employee, a part time maintenance position at The Lodge was reassigned to the Government Center Account and provides services for both City Hall and the Public Safety Building.

The only expenses in the Municipal Buildings group of accounts that are not attributable to an expense for operation of city hall is the category of property insurance, which includes all public buildings and lands owned or leased by the city.

Government Center	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	14.0%	29,005	29,135	22,578	0	0
Materials and Supplies	13.6%	28,150	27,500	28,097	27,223	23,608
Contractual Services	72.3%	149,515	146,930	128,614	124,502	117,596
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	206,670	203,565	179,289	151,725	141,204
Change from PY		1.53%	13.54%	18.17%	7.45%	-54.26%

11/5/2012

GENERAL FUND - 2013

Government Center	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	BUDGET 2013
51010 FT Salaries					
51020 Part Time Help		20,413	25,440	25,440	26,200
51035 Overtime		-	-	-	0
51080 FICA		1,562	1,945	1,945	2,005
52000 Fringe Benefits		604	1,000	1,750	800
PERSONAL SERVICES	-	22,578	28,385	29,135	29,005
53010 Gas & Oil	48	-			
53015 Food	2,819	2,055	2,500	2,500	2,500
53020 Personal Equipment	563	474	-	-	1,400
53025 Hardware & Tools	-	-	500	500	500
53035 Office Supplies	15,321	16,302	14,000	14,000	14,500
53045 Maintenance Materials	8,519	9,211	10,000	10,000	9,000
53060 Miscellaneous	-	55	500	500	250
MATERIALS & SUPPLIES	27,223	28,097	27,500	27,500	28,150
54015 Professional Service	5,678	5,519	7,300	7,300	8,245
54016 Professional Services - Web			-	-	0
54017 Prof Services - Web Page			-	-	0
54025 Equipment Maintenance	51	-	100	100	50
54035 Building Maintenance	4,083	3,080	5,000	10,000	7,500
54060 Printing	-	-	-	-	0
54065 Communications	29	493	-	-	0
54070 Equipment Rental	1,519	1,519	1,200	1,830	1,200
54095 Special Events	15	571	150	150	200
54100 Utility - Electric	39,208	44,592	49,150	49,150	50,000
54105 Utility - Gas	-	-	-	-	0
54110 Utility - Water	3,162	4,403	4,000	6,000	5,500
54115 Utility - Sewer	4,385	3,339	2,150	4,150	4,000
54120 Utility - Phone	2,137	2,307	2,500	2,500	3,060
54125 Postage	9,143	8,301	10,750	10,750	11,150
54130 Trash Collection		-	-	-	0
54145 General Liability	-	-	-	-	110
54150 Property Insurance	55,093	54,489	55,000	55,000	58,500
CONTRACTUAL SERVICES	124,502	128,614	137,300	146,930	149,515
54401 Operational Equipment		-	-	-	-
CAPITAL OUTLAY		-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	151,725	179,289	193,185	203,565	206,670
	7.45%	18.17%	27.33%	13.54%	1.53%

GENERAL FUND - 2013

DEPARTMENT OF PUBLIC SAFETY

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
	Comm					
Director	UNC	1	1	1	1	1
Captain	13	2	2	2	2	2
Lieutenant	12	5	5	5	5	5
Sergeant	11	4	4	4	4	3
PSO-MEMT	11	9	9	8	6	6
Medical Control Officer - Paramedic	11	1	1	1	1	1
Corporal	10	3	3	4	4	4
PSO-EMT	9	12	11	11	13	12
PSO-Detective	9	2	2	2	2	2
FF-Paramedic	9	2	2	2	2	2
Police- EMT	8	2	2	2	2	4
Commissioned Personnel		43	42	42	42	42
	UnCom					
Admin Assistant/Secretary	7	1	1	1	1	1
Record Clerk	6	2	2	2	2	2
Lead Dispatcher	7	1	1	1	1	1
Dispatcher	6	4	4	4	4	4.5
Janitor	PT	0	0	0	0.5	0.5
Support Staff		8	8	8	8.5	9
Total Departmental Personnel		51	50	50	50.5	51

The Department of Public Safety provides professional police, fire and emergency medical services to the community with an operationally integrated department with most employees cross trained in all three areas of service. During a normal 24 hour work day, commissioned personnel will serve 8 hours in a police function and 16 hours in fire-ems service. In 2013, the city anticipates that two additional public safety officers will move from EMT to paramedic status and that two police officers assigned to the mall operation will achieve PSO status.

Departmental staffing is increased by one officer who is assigned to the West County Mall Security detail in response to an expanding work load. In addition, the budget includes funding for two (2) public safety officers who are expected to achieve Paramedic status and for two (2) police officers expected to graduate from the Fire Academy in 2013 to achieve Public Safety Office Status.

Estimated Distribution of Public Safety Budget

The Department is funded in part by a dedicated Fire Sales Tax of \$1,500,000 that can be used for Fire and EMS. Those taxes are transferred from the Fire Fund into other Funds for fire equipment (Capital Fund) or Fire-EMS Operations (General Fund)

	Police	Fire	Dispatch
	2,708,738	2,626,119	566,533
	45.90%	44.50%	9.60%

Public Safety	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	87.9%	5,189,510	5,063,560	4,725,033	4,584,387	4,491,229
Materials and Supplies	2.7%	162,150	158,790	141,396	125,875	104,912
Contractual Services	9.3%	549,730	527,115	445,090	435,712	405,459
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	5,901,390	5,749,465	5,311,519	5,145,974	5,001,600
Change from PY		2.64%	8.25%	3.22%	2.89%	1.42%

11/5/2012

2013 GENERAL FUND

Public Safety 440	Actual 2010	Actual 2011	Budget 2012	Revised 2012	B of A 2013
<u>51010</u> FT Salaries	3,317,015	3,400,506	3,577,425	3,590,775	3,747,075
<u>51020</u> Temporary Help	10,621	7,654	14,300	14,300	16,250
<u>51035</u> Overtime	62,280	97,464	70,000	85,000	70,000
<u>51036</u> Overtime/Training	20,100	25,049	42,980	42,980	43,000
<u>51060</u> Holiday Pay	24,550	21,660	29,700	29,700	29,700
<u>51070</u> College Incentive Pay	16,040	-	18,720	18,720	18,360
<u>51080</u> FICA	255,981	261,909	288,260	289,285	275,475
<u>52000</u> Fringe Benefits	877,799	910,790	979,925	992,800	989,650
PERSONAL SERVICES	4,584,387	4,725,033	5,021,310	5,063,560	5,189,510
<u>53010</u> Gas & Oil	65,419	68,590	78,400	78,400	78,400
<u>53015</u> Food	1,753	1,978	2,000	2,000	2,260
<u>53020</u> Personnel Equipment	30,756	42,605	45,090	45,090	45,690
<u>53035</u> Office Supplies	8,343	9,026	10,000	10,000	10,000
<u>53040</u> Medical Supplies	13,409	12,123	13,500	13,500	15,500
<u>53050</u> Chemicals	1,391	1,307	1,800	1,800	1,800
<u>53060</u> Miscellaneous	4,804	5,765	8,000	8,000	8,500
MATERIALS & SUPPLIES	125,875	141,396	158,790	158,790	162,150
<u>54015</u> Professional Services	22,343	31,482	80,390	80,390	146,035
<u>54016</u> Prof Services - Fire Contract	113,242	107,314	98,000	98,000	102,000
<u>54020</u> Medical Exams	4,246	4,455	3,840	3,840	3,665
<u>54025</u> Equipment Maintenance	30,359	30,871	36,000	36,000	36,000
<u>54030</u> Vehicle Maintenance	45,013	55,367	57,800	57,800	57,800
<u>54035</u> Building Maintenance	18,898	18,567	20,000	20,000	20,000
<u>54040</u> Training	54,002	47,586	46,720	46,720	44,625
Conferences	-	-	17,560	17,560	19,540
<u>54050</u> Dues and Memberships	1,890	2,230	2,885	2,885	2,900
<u>54055</u> Publications	731	767	1,425	1,425	1,455
<u>54060</u> Printing	3,952	3,453	5,900	5,900	5,900
<u>54065</u> Communications	47,873	45,230	49,040	49,040	8,000
<u>54070</u> Rental/Lease of Equipment	-	-	-	-	-
<u>54075</u> Towing	-	-	-	-	-
<u>54090</u> Laundry	2,439	2,060	3,000	3,000	3,000
<u>54095</u> Special Events	5,691	3,223	7,050	7,050	7,050
<u>54100</u> Utilities - Electric	29,969	33,946	33,975	37,975	36,650
<u>54105</u> Utilities - Laclede	10,645	9,630	11,000	11,000	9,000
<u>54110</u> Utilities - Water	2,533	2,848	2,750	4,750	2,705
<u>54115</u> Utilities - Sewer	2,133	2,206	2,130	2,130	2,120
<u>54120</u> Utilities - Phone & Cable	6,387	5,826	6,750	6,750	7,050
<u>54145</u> Gen Liability - PACT	33,366	38,029	34,900	34,900	34,235
CONTRACTUAL SERVICES	435,712	445,090	521,115	527,115	549,730
<u>54401</u> Operational Equipment	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	5,145,974	5,311,519	5,701,216	5,749,465	5,901,390
	2.90%	3.22%	7.34%	8.25%	2.64%

GENERAL FUND - 2013

DEPARTMENT OF PUBLIC WORKS

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
Director/City Engineer	UNC	1	1	1	1	1
City Planner	10	0	0	0	0	0
Building Official	10	1	1	1	1	1
Code Enforcement Officer	9	0	0	0	0	0
Building Inspector	7	0	0	0	0	0
Administrative Assistant	7	1	1	1	1	1
Total Full Time		3	3	3	3	3
Office Associate (PT)	6	0.75	0.75	0.75	0.75	0.75
Housing Inspector	8					
Engineering Intern	PT	0.25	0.50	0.25	0.00	0.00
Total Part Time (FTE)		1.00	1.25	1.00	0.75	0.75
Total Department FTE		4.00	4.25	4.00	3.75	3.75

The Department of Public Works has primary responsibility for zoning code enforcement, building permits, health & sanitation services, administration of the Sewer Lateral Program, street maintenance and general management of capital projects. The budget is largely for personnel costs.

The Director of Public Works is required by ordinance to be a licensed civil engineer in the State of Missouri.

The Building Official is a designated Certified Building Official by the ICC and is certified in both plan review and inspections. The city handles both residential and commercial building permits and inspections. The city contracts with St. Louis County for plumbing, electrical and mechanical permits and inspections.

The 2013 Budget includes funding for an engineering intern to assist in monitoring a bridge reconstruction project.

The major reduction in the Public Safety Budget is due to an extraordinary expense in 2012 relating to city demolition of two (2) unsafe residential structures condemned by the city due to their poor condition.

The Public Works Department is expected to generate \$132,500 in Building Permit Fees in 2013.

Public Works	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	93.8%	371,221	358,510	341,256	323,559	316,184
Materials and Supplies	1.4%	5,400	5,500	4,890	4,899	3,960
Contractual Services	4.8%	18,970	69,035	6,952	8,853	9,520
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	395,591	433,045	353,098	337,311	329,664
Change from PY		-8.65%	22.64%	4.68%	2.32%	6.50%

11/15/2012

GENERAL FUND - 2013

PUBLIC WORKS 550	Actual 2010	Actual 2011	Budget 2012	Revised 2012	BUDGET 2013
1010 FT Salaries	215,286	221,348	227,385	227,385	236,120
1020 Seasonal Salaries	29,101	37,097	36,200	41,200	43,200
1035 Overtime	-	-	500	500	500
1080 FICA	18,771	19,823	20,565	21,065	21,410
2000 Fringe Benefits	60,401	62,987	68,360	68,360	69,990
PERSONAL SERVICES	323,559	341,256	353,010	358,510	371,221
3010 Gas & Oil	2,691	2,647	3,250	3,250	3,250
3015 Food	-	63	100	100	100
3035 Office Supplies	1,828	1,889	1,800	1,800	1,700
3060 Miscellaneous	379	291	350	350	350
MATERIALS & SUPPLIES	4,899	4,890	5,500	5,500	5,400
4015 Professional Services	2,144	724	2,000	57,420	7,000
4025 Equipment Maintenance	-	-	100	100	100
4030 Vehicle Maintenance	-	36	500	500	500
4040 Meetings and Conferences	2,208	1,289	3,540	3,540	3,540
4050 Dues and Memberships	696	520	1,050	1,050	1,050
4055 Publications	632	181	900	900	900
4060 Printing	94	528	1,750	1,750	1,750
4065 Communications	775	724	1,500	1,500	1,500
4145 Liability Insurance	2,304	2,950	2,275	2,275	2,630
CONTRACTUAL SERVICES	8,853	6,952	13,615	69,035	18,970
4401 Operational Equipment		-	-	-	-
CAPITAL OUTLAY		-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	337,311	353,098	372,125	433,045	395,590
Change from Prior Year	2.32%	4.68%	5.39%	22.64%	-8.65%

GENERAL FUND - 2013

STREET DEPARTMENT

Authorized Manpower

Authorized Manpower Job Title	GRADE	2012	2012	2011	2010	2009
Superintendent	10	1	1	1	1	1
Foreman- Maintenance Worker	7	2	2	2	2	2
Mechanic - Maintenance Worker	7	1	0	0	0	0
Maintenance Worker	6	4	5	5	5	5
Total Full-Time		8	8	8	8	8
PT Maintenance Workers	Hrs	1180	1180	1180	1180	1020
16 Weeks Each	Number	2	2	2	2	2

Des Peres has responsibility for maintenance of more than 60 miles of residential and collector roadways. The Street Department is a division of the Department of Public Works and is headed by the Street Superintendent. Eight full-time employees have responsibility for pavement maintenance, signs, snow removal and general right of way maintenance including tree management.

A number of major streets located in Des Peres are not the responsibility of the Street Department including:

Interstate 270	Missouri Department of Transportation (MoDOT)
State Route 100 (Manchester Road)	Missouri Department of Transportation (MoDOT)
Ballas Road North of Manchester	St Louis County Department of Highways & Traffic
Dougherty Ferry Road	St Louis County Department of Highways & Traffic
Barrett Station Road	St Louis County Department of Highways & Traffic

The 2013 Budget includes the reclassification of one (1) Maintenance Worker as City Mechanic - Maintenance Worker which allows the city to perform a large amount of maintenance of city vehicles for all departments in-house rather than outsourcing the work vendors.

Streets	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	67.7%	609,720	612,155	577,353	558,125	544,316
Materials and Supplies	22.2%	199,640	191,140	166,397	165,047	145,653
Contractual Services	10.2%	91,655	85,680	71,774	75,721	76,187
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	901,015	888,975	815,524	798,893	766,156
Change from PY		1.35%	9.01%	2.08%	4.27%	-0.58%

11/5/2012

GENERAL FUND - 2013					
STREETS 555	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	BUDGET 2013
1010 FT Salaries	375,289	388,892	407,185	407,185	413,715
1030 Temporary Help	13,240	10,820	12,800	12,800	12,800
1035 Overtime	18,513	19,812	18,050	18,050	18,050
1080 FICA	29,994	30,947	33,510	33,510	34,010
2000 Fringe Benefits	121,090	126,883	130,610	140,610	131,145
PERSONAL SERVICES	558,125	577,353	602,155	612,155	609,720
3010 Gas & Oil	33,606	35,810	38,060	38,060	42,870
3015 Food	455	397	575	575	575
3020 Personnel Equipment	4,762	5,141	5,525	5,525	5,525
3025 Hardware & Tools	2,973	3,094	3,970	3,970	3,970
3030 Traffic Control	11,807	15,574	23,300	23,300	24,470
3035 Shop Supplies	1,442	1,604	2,000	2,000	2,620
3040 Medical Supplies	132	124	150	150	150
3045 Maintenance Materials	68,964	66,952	78,100	78,100	80,850
3050 Chemicals	441	556	800	800	800
3055 Snow & Ice Control	40,211	36,504	37,660	37,660	36,910
3060 Miscellaneous	45	-	100	100	100
3070 Weed Control	210	640	900	900	800
MATERIALS & SUPPLIES	165,047	166,397	191,140	191,140	199,640
4020 Medical Exams	-	817	-	-	-
4025 Equipment Maintenance	13,962	12,489	14,375	14,375	14,375
4030 Vehicle Maintenance	10,572	8,294	11,000	11,000	11,000
4035 Building Maintenance	3,405	3,357	4,050	4,050	4,050
4040 Training	-	161	300	300	300
4050 Dues & Memberships	55	55			
4055 Publications & Subscriptions					
4060 Printing					
4065 Communications	2,713	2,171	3,600	3,600	3,600
4070 Rental Expenses	6,585	5,508	7,500	7,500	8,600
4075 Towing Expense	-	150	150	150	150
4080 Dumping Fees	3,958	4,517	5,050	5,050	7,300
4085 Forestry	1,795	1,530	3,000	3,000	5,000
4095 Special Events					
4100 Utilities -Electric	2,924	3,287	3,765	3,765	3,900
4105 Utilities - Gas	5,669	5,382	5,360	5,360	6,000
4110 Utilities - Water	978	1,070	1,000	1,000	1,100
4115 Utilities - Sewer	1,171	737	1,000	1,000	1,000
4120 Utilities - Phone	-	-	1,000	1,000	1,000
4125 Postage			-	-	-
4145 Liability Insurance	3,742	4,734	4,200	4,200	4,280
4170 Street Lights	18,192	17,514	20,330	20,330	20,000
CONTRACTUAL SERVICES	75,721	71,774	85,680	85,680	91,655
4401 Operational Equipment	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	798,893	815,524	878,975	888,975	901,015
Changes from Prior Year	4.27%	2.08%	7.78%	9.01%	1.35%

GENERAL FUND - 2013

HEALTH & SANITATION

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
No Personnel Assigned		0	0	0	0	0

There are no employees assigned to this group of accounts. All support services and management of the solid waste program are performed by personnel in the Department of Public Works.

The primary costs associated with the Health & Sanitation Budget is the annual cost to provide residential solid waste management and disposal. The city contracts with IESI for that service providing the following levels of basic services in compliance with standards established by the County Department of Health.

Residential Trash	Once Per Week - Curbside. Service divided into 5 sectors
Residential Recycling	Once Per Week - Curbside. Same day as residential trash collection
Residential Yard Waste Collection	Once Per Week - Citywide on Mondays

IESI was awarded a non-exclusive contract following a competitive bid process in 2004 for an initial period of 5 years. That contract was subsequently extended to include 2010 and has since been renegotiated for an additional five (5) year period ending December 31, 2015.

	2012	2013	2014	2015
Monthly Cost	\$18.75	\$19.31	\$19.89	\$20.48
Annual Cost Per Household	\$225.00	\$231.72	\$238.68	\$245.76
Estimated Number of Homes	3,075	3,100	3,100	3,100
Estimated Annual Cost	\$691,875	\$718,332	\$739,908	\$761,856
Percentage of Rate Increase		2.99%	3.00%	2.97%

The 2013 Budget continues the practice of the city fully funding solid waste with no user charge to residents.

Funding is also included for a contract with the St Louis County Department of Health for mosquito control including both larvaciding and fogging. The amount of fogging done by County Health is determined based on citizen complaints to the County and based on mosquito traps maintained in different areas of the city. The determination of when and to larvicide or fog is made by the county without regard to the dollars budgeted.

Health & Sanitation	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	0.0%	0	0	0	0	0
Materials and Supplies	0.0%	0	0	0	0	0
Contractual Services	100.0%	723,500	696,225	669,611	668,964	637,706
Contractual Services	0.0%	0	0	0	0	0
TOTAL	100.0%	723,500	696,225	669,611	668,964	637,706
Change from PY		3.92%	3.97%	0.10%	4.90%	-1.02%

11/5/2012

GENERAL FUND - 2013

HEALTH & SANITATION 560	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	Revised 2012	BUDGET 2013
FT Salaries					
PT Salaries					
Overtime					
FICA					
Fringe Benefits					
PERSONAL SERVICES		-	-	-	-
53010 Gas & Oil		-	-	-	-
53060 Miscellaneous		-	-	-	-
MATERIALS & SUPPLIES		-	-	-	-
54130 Solid Waste Collection	666,120	666,300	691,725	691,725	718,300
54135 Recycling Programs	-	283	500	500	700
54140 Mosquito Control	2,844	3,029	4,000	4,000	4,500
CONTRACTUAL SERVICES	668,964	669,611	696,225	696,225	723,500
4401 Capital Outlay					
CAPITAL OUTLAY	0	0	0	0	0
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	668,964	669,611	696,225	696,225	723,500
Change from Prior Year	4.90%	0.10%	3.97%	3.97%	3.92%

GENERAL FUND - 2013

PARK DEPARTMENT

Authorized Manpower

Authorized Manpower Job Title	GRADE	2013	2012	2011	2010	2009
Superintendent	10	1	1	1	1	1
Foreman	7	1	1	1	1	1
Maint Worker - Arborist	7	1	1	1	0	1
Maintenance Worker	6	3	3	3	4	3
Total Full-Time		6	6	6	6	6
Year Round PT Employees	1	1,600	1,600	1,664	1,020	0
Summer Maintenance Workers	5	2,000	2,000	2,000	2,000	2,400
Park Security	1	750	750	1,095	1,825	1,825
Total Part-Time Man-hours		4,350	4,350	4,759	4,845	4,225
Total Full Time Equivalent		8.1	8.1	8.3	8.3	8.0

Parks maintained by the Park Crews Include:

Des Peres Park	40.0	Acres	Regional Park
Sugar Creek Park	25.0	Acres	Neighborhood Park
Pioneer Park	8.0	Acres	Neighborhood Park
Harwood Park	3.0	Acres	Neighborhood Park
Sunrise Park	4.0	Acres	Passive Park
Grandview Park	3.5	Acres	Passive Park
Phantom Forest	13.0	Acres	Urban Wild acres
Bittersweet Woods	10.0	Acres	Urban Wild acres
The Lodge Des Peres	10.0	Acres	Community Center

In addition to park maintenance, park crews provide turf and landscape maintenance for all city buildings including City Hall, the Public Safety Building and Street Garage. Maintenance of excess right-of-way controlled by the city are mowed and maintained by the park department using contracts.

Park maintenance workers are also utilized in snow removal with direct responsibility or snow removal in parks and at The Lodge. Two park maintenance employees have been trained and are reassigned to the Street Crews during any ice storm or major snow expected to require an extended period of time.

Parks	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	76.8%	528,070	516,430	485,107	493,489	472,806
Materials and Supplies	11.2%	76,850	91,100	72,122	75,359	74,089
Contractual Services	12.0%	82,640	78,310	66,033	61,996	66,987
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	687,560	685,840	623,262	630,844	613,882
Change from PY		0.25%	10.04%	-1.20%	2.76%	5.20%

11/15/2012

GENERAL FUND - 2013

PARKS	Actual 2010	Actual 2011	BUDGET 2012	Revised 2012	B of A 2013
51010 FT Salaries	305,203	317,145	327,205	327,205	339,790
51020 Part - time Help	-	204	-	-	-
51030 Temporary Help	47,944	40,064	46,700	48,700	48,100
51035 Overtime	15,968	11,878	10,710	12,710	12,710
51080 FICA	27,330	27,245	29,325	29,325	30,495
52000 Fringe Benefits	97,044	88,571	100,490	100,490	96,975
PERSONAL SERVICES	493,489	485,107	514,430	518,430	528,070
53010 Gas & Oil	14,474	14,255	15,500	18,500	15,500
53020 Personal Equipment	4,347	4,905	4,500	4,500	4,500
53025 Hardware & Tools	4,718	3,061	5,000	5,000	5,000
53035 Ground Supplies	43,834	43,843	40,000	51,000	41,750
53045 Maintenance Materials	7,986	6,048	10,000	12,000	10,000
53060 Miscellaneous	-	10	100	100	100
MATERIALS & SUPPLIES	75,359	72,122	75,100	91,100	76,850
54015 Professional Services	18,370	17,115	27,300	27,300	33,260
54025 Equipment Maintenance	8,196	9,591	7,000	7,000	7,000
54030 Vehicle Maintenance	3,241	3,120	3,000	3,000	3,000
54035 Building Maintenance	2,710	2,984	2,500	2,500	2,500
54040 Training	1,827	1,809	2,300	2,300	2,300
54050 Dues & Memberships	261	616	860	860	860
54055 Publications	321	359	770	770	910
54065 Communications	1,159	1,417	1,500	1,500	1,500
54070 Rental Expenses	51	302	500	500	500
54085 Forestry	7,504	8,925	9,500	9,500	9,500
54100 Utility - Electric	12,648	13,790	17,500	17,500	14,770
54110 Utility - Water	1,034	1,781	1,700	1,700	1,870
54115 Utility - Sewer	1,627	808	600	600	1,010
54145 General Liability	3,047	3,417	3,280	4,280	3,660
CONTRACTUAL SERVICES	61,996	66,033	78,310	79,310	82,640
4401 Operational Equipment	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	630,844	623,261	667,840	688,840	687,560
Change from Prior Year	2.76%	-1.20%	5.86%	10.52%	-0.19%

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PARK FUND

PARK FUND - 2013

LODGE OPERATIONS

Authorized Manpower

Authorized Manpower Job Title	GRADE	PF 2013	PF 2012	PF 2011	PF 2010	PF 2009
Director of Parks & Recreation	Unc	1	1	1	1	1
Recreation Superintendent	10	1	1	1	1	1
Facility Superintendent	10	1	1	0	0	0
Facility Supervisor	8	0	0	1	1	1
Recreation Supervisor	8	1	1	1	1	1
Fitness Supervisor	8	1	1	1	1	1
Aquatic Supervisor	8	1	1	1	1	1
Sports Supervisor	8	1	0	0	0	0
Event Supervisor	8	1	0	0	0	0
Event Supervisor	8	1	0	0	0	0
Event Coordinator	6	0	1	1	1	1
Recreation Specialist	6	2	4	4	4	4
Admin Asst to Director	6	1	1	1	1	1
Full Time Recreation Staff		12	12	12	12	12

Lodge Operations includes all operational and recreation programming functions for The Lodge. Building operations is seperated as are costs for debt service.

In addition to the full time staff detailed herein, The Lodge is largely dependant upon a myriad of part time employees including front desk workers, lifeguards, fitness instructors and attendants, Tot Care Workers, Concession Workers and recreation program instructors. During the course of a year, the Lodge will employ up to 300 part time employees.

In most areas, the number of part-time workers fluctuates with the level of participation in the various programs. Any substantial increase in program personnel and costs are typically offset by an equal increase in program revenues as the goal at The Lodge is to operate all recreation programs to cover their direct costs.

The 2013 request includes reclassification of 1 (one) Sports Specialist to the position of Sports Supervisor, and the Event Coordinator as Event Supervisor. Both reclassifications were based on changing work duties and load.

The Lodge - Operations	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	79.0%	1,570,710	1,520,000	1,341,992	1,292,104	1,314,990
Materials and Supplies	8.6%	172,015	157,800	115,581	111,172	105,544
Contractual Services	12.4%	246,365	224,325	175,014	180,111	201,567
Capital Outlay	0.0%	0	0	0	0	0
TOTAL	100.0%	1,989,090	1,902,125	1,632,587	1,583,387	1,622,101
Change from PY		4.57%	16.51%	3.11%	-2.39%	3.88%

11/15/2012

PARK FUND

EXHIBIT C

2013 Budget	Actual 2010	Actual 2011	Budget 2012	Revised 2012	BUDGET 2013
CHANGES IN FUND BALANCE					
REVENUES					
■ Park Sales Tax	2,093,855	2,163,788	2,175,000	2,175,000	3,000,000
■ Interest Income	63,492	16,652	50,000	50,000	30,000
■ Contract Revenue	17,551	11,320	13,000	13,000	15,500
■ Rental Income	276,940	280,388	275,000	275,000	272,000
■ Memberships	1,510,361	1,551,983	1,550,000	1,550,000	1,500,000
■ Concessions & POS	94,461	97,647	95,000	95,000	94,500
■ Daily Fees	255,106	272,638	260,000	260,000	256,000
■ Aquatics	213,502	241,980	230,000	230,000	232,600
■ Fitness	501,711	533,194	525,000	525,000	555,000
■ General Recreation Programs	99,568	101,507	100,000	100,000	99,150
■ Sports	128,872	142,858	130,000	130,000	131,200
■ Grants & Donations	4,151	7,418	17,600	17,600	10,000
■ Miscellaneous	783	22,811	4,400	4,400	5,000
TOTAL REVENUES	5,260,354	5,444,184	5,425,000	5,425,000	6,200,950
APPROPRIATIONS					
■ Lodge Operations	1,583,388	1,632,586	1,899,755	1,902,120	1,989,090
■ General Recreation Programs	78,325	70,936	92,775	92,775	85,915
■ Aquatics	123,650	144,174	177,565	177,565	138,450
■ Sports	75,922	86,133	93,340	95,340	96,660
■ Fitness	438,326	437,948	499,310	499,310	530,345
■ Building Operations	1,027,684	1,062,034	1,133,880	1,156,380	1,196,725
TOTAL EXPENSES	3,327,295	3,433,811	3,896,625	3,923,490	4,037,185
CHANGES IN FUND BALANCE					
■ Excess Revenues over Expenses	1,933,059	2,010,373	1,528,375	1,501,510	2,163,765
■ Transfer to Designated FB	0	0	0	0	0
■ Transfer to Debt Service Fund	-1,378,230	-1,815,000	-1,515,000	-1,515,000	-2,145,315
■ Transfer to Capital Imp Fund	-100,000	-107,000	0	0	0
■ Transfer to General Fund	-6,350	-5,130	-6,000	-5,700	0
■ Transfer From General Fund		0			-5,000
■ Transfer from Park Construction Fund					
■ Transfer to Park Construction Fund					
■ Adjustment by Auditors					
■ Net Changes to Fund Balance	448,479	83,243	7,375	-19,190	13,450
Beginning Fund Balance	2,410,640	2,859,119	2,942,362	2,949,737	2,942,362
■ Ending Fund Balance					
Unreserved Fund Balance	2,674,119	2,657,362	2,564,737	2,942,362	2,930,547
Designated Fund Balance	185,000	285,000	385,000	385,000	385,000
■ TOTAL ENDING FUND BALANCE	2,859,119	2,942,362	2,949,737	2,930,547	2,955,813
<i>Revised 11-05-12</i>					

PARK FUND 2013

General Programs 20882	Actual 2010	Actual 2011	Budget 2012	Revised 2012	Budget 2013
1010 FT Salaries	-	-	-	-	-
1020 PT Salaries	-	-	-	-	-
1030 Temporary Help	48,970	41,507	49,854	49,854	47,800
1035 Overtime	-	11	-	-	-
1080 FICA	3,111	2,629	3,801	3,801	3,800
2000 Fringe Benefits	-	813	-	-	2,005
PERSONAL SERVICES	52,081	44,961	53,655	53,655	53,605
3020 Uniforms	-	-	-	-	-
3025	-	-	-	-	-
3035 Office Supplies	5	26	725	725	345
3036 Recreation Supplies	11,600	11,794	24,100	24,100	22,935
3037	-	-	-	-	-
3040 First Aid Supplies	-	-	100	100	100
3045	-	-	-	-	-
3060 Miscellaneous	-	-	-	-	-
MATERIALS & SUPPLIES	11,605	11,820	24,925	24,925	23,380
4015 Professional Services	14,639	14,156	14,170	14,170	8,930
4025	-	-	-	-	-
4035	-	-	-	-	-
4040 Meetings and Conferences	-	-	-	-	-
4050 Dues and Memberships	-	-	-	-	-
4055 Publications	-	-	-	-	-
4060 Printing	-	-	25	25	-
4065	-	-	-	-	-
4070	-	-	-	-	-
4095 Special Events	-	-	-	-	-
4100	-	-	-	-	-
4105	-	-	-	-	-
4110	-	-	-	-	-
4115	-	-	-	-	-
4120	-	-	-	-	-
4130	-	-	-	-	-
4145	-	-	-	-	-
CONTRACTUAL SERVICES	14,639	14,156	14,195	14,195	8,930
4401 Operational Equipment	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05</i>					
DEPARTMENTAL TOTAL	78,325	70,937	92,775	92,775	85,915
	7.7%	-9.4%	30.8%	30.8%	-7.4%

PARK FUND 2013

Sports - 20886	Actual 2010	Actual 2011	Budget 2012	Revised 2012	Budget 2013
1010 FT Salaries	-	-	-	-	-
1020 PT Salaries	-	112	-	-	-
1030 Temporary Help	43,922	48,750	50,400	50,400	51,250
1035 Overtime	-	-	-	-	-
1080 FICA	3,362	3,738	3,845	3,845	3,910
2000 Fringe Benefits	-	726	-	2,000	2,030
PERSONAL SERVICES	47,284	53,327	54,245	56,245	57,190
3020 Uniforms	-	243	460	460	875
3025	-	-	-	-	-
3035 Office Supplies	18	-	25	25	20
3036 Recreation Supplies	14,465	15,828	23,140	23,140	20,400
3037	-	-	-	-	-
3045	-	-	-	-	-
3040 First Aid	-	-	55	55	55
3060 Miscellaneous	-	-	-	-	-
MATERIALS & SUPPLIES	14,483	16,071	23,680	23,680	21,350
4015 Professional Services	14,132	16,736	15,365	15,365	18,090
4025	-	-	-	-	-
4035	-	-	-	-	-
4040 Meetings and Conferences	-	-	-	-	-
4050 Dues and Memberships	-	-	25	25	25
4055 Publications	-	-	-	-	-
4060 Printing	4	-	25	25	5
4065	-	-	-	-	-
4070	-	-	-	-	-
4095 Special Events	-	-	-	-	-
4100	-	-	-	-	-
4105	-	-	-	-	-
4110	-	-	-	-	-
4115	-	-	-	-	-
4120	-	-	-	-	-
4130	-	-	-	-	-
4145	-	-	-	-	-
CONTRACTUAL SERVICES	14,135	16,736	15,415	15,415	18,120
4401 Operational Equipment	-	-	-	-	-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	75,903	86,133	93,340	95,340	96,660
	3.3%	13.5%	8.4%	10.7%	1.4%

PARK FUND 2013

Fitness 20888	Actual 2010	Actual 2011	Budget 2012	Revised 2012	Budget 2013
1010 FT Salaries	70,316	51,249	54,465	54,465	55,625
1020 PT Salaries	250,806	251,205	289,830	289,830	320,160
1030 Temporary Help			-	-	-
1035 Overtime	403	32	-	-	-
1080 FICA	24,275	22,815	26,250	26,250	28,654
2000 Fringe Benefits	-	29,766	30,670	30,670	33,260
PERSONAL SERVICES	345,800	355,066	401,215	401,215	437,699
3020 Uniforms	304	746	800	800	1,400
3025 Hardware and Handtools			-	-	
3035 Office Supplies	531	554	2,300	2,300	2,190
3036 Recreation Supplies	5,176	6,808	13,570	13,570	15,575
3037 Concessions			-	-	
3040 First Aid Supplies	-	-	25	25	15
3045 Maint Materials			-	-	
3060 Miscellaneous			-	-	
MATERIALS & SUPPLIES	6,011	8,108	16,695	16,695	19,180
4015 Professional Services	80,498	73,327	77,000	77,000	70,565
4025 Equip Maint					
4035 Building Maint					
4040 Meetings and Conferences	-	1,447	4,200	4,200	2,700
4050 Dues and Memberships	1,179	-	-	-	-
4055 Publications			-	-	
4060 Printing	-	-	200	200	200
4065 Communications			-	-	
4070			-	-	
4095 Special Events	(500)	-	-	-	-
4100					
4105					
4110					
4115					
4120					
4130					
4145					
CONTRACTUAL SERVICES	81,177	74,774	81,400	81,400	73,465
4401 Operational Equipment					-
CAPITAL OUTLAY					-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	432,989	437,948	499,310	499,310	530,345
	2.5%	1.1%	14.0%	14.0%	6.2%

PARK FUND - 2013

BUILDING OPERATIONS

Authorized Manpower

Authorized Manpower Job Title	GRADE	PF 2013	PF 2012	PF 2011	PF 2010	PF 2009	PF 2008
Facility Maintenance Supervisor	8	2	2	2	2	2	2
Building Maintenance Supervisor	6	1	1	1	1	1	1
Lead Maintenance Worker	5	0	0	0	0	0	0
Building Maintenance Workers	4	5.5	5.5	5.5	5	5	5
Building Operations Staff		8.5	8.5	8.5	8	8	8

The Lodge has proven to be an incredibly complex facility to operate and maintain requiring two full time employees who work in Facility Maintenance with one supervisor handling day-to-day routine building maintenance and one handling major equipment and hvac maintenance. While they have separate responsibilities, they work in tandem. They also have responsibility for maintenance of all other city buildings.

Facility set up and general custodial maintenance requires a crew of 5 full-time maintenance workers plus one part-time worker. At all times the facility is open, there is a minimum of one (1) maintenance worker on duty with two on duty in evening hours.

Custodial maintenance is also responsible for set up of all rental facilities oftentimes requiring multiple changes per day as rooms are often rented for morning, afternoon and evening events.

The major increase in the 2013 Budget is due to staff turnover and the level of health benefits chosen by the new employees compared to their predecessors.

Lodge - Building Operations	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	53.9%	644,590	595,725	551,500	536,131	475,593
Materials and Supplies	9.7%	115,720	114,340	95,039	86,316	90,547
Contractual Services	36.5%	436,415	446,315	415,494	405,236	431,576
Capital Outlay	0.0%				0	0
TOTAL	100.0%	1,196,725	1,156,380	1,062,033	1,027,683	997,716
Change from PY		3.49%	8.88%	3.34%	3.00%	-2.58%

11/5/2012

PARK FUND 2012					
BUILDING OPERATIONS 20890	Actual 2010	Actual 2011	Budget 2012	Revised 2012	Budget 2013
1010 FT Salaries	330,102	344,277	365,850	365,850	377,190
1020 PT Salaries	54,307	46,303	46,300	46,300	47,310
1035 Overtime	6,799	6,981	7,500	7,500	6,720
1080 FICA	28,495	29,016	32,100	32,100	32,990
2000 Fringe Benefits	116,429	124,923	133,975	143,975	180,380
PERSONAL SERVICES	536,131	551,500	585,725	595,725	644,590
3010 Gas and Oil	2,295	3,035	3,100	3,100	3,120
3020 Uniforms	840	667	2,100	2,100	2,350
3025 Hardware and Handtools	1,663	2,734	2,500	2,500	2,500
3035 Office Supplies	220	298	490	490	500
3036 Recreation Supplies	142	249			100
3037 Concessions					
3040 First Aid Supplies					
3045 Maintenance Materials	81,157	88,055	106,150	106,150	107,150
3060 Miscellaneous					
MATERIALS & SUPPLIES	86,316	95,039	114,340	114,340	115,720
4015 Professional Services	42,882	43,319	53,950	53,950	53,610
4025 Maintenance Equipment	1,954	3,109	3,000	3,000	3,400
4030 Vehicle Maint	1,333	20	1,000	1,000	1,500
4035 Building Maintenance	23,825	26,087	28,500	28,500	27,600
4040 Meetings and Conferences	-	323	2,150	2,150	1,960
4050 Dues & Memberships	253	-	260	260	-
4055 Publications	-	-	-	-	-
4060 Printing					
4065 Communications					
4070 Equipment Rental	900	1,325	3,000	3,000	3,000
4095 Special Events					
4100 Utilities - Electric	205,207	194,995	200,600	200,600	200,000
4105 Utilities - Gas	62,048	79,025	80,100	80,100	80,000
4110 Utilities - Water	31,195	31,608	30,730	40,730	30,000
4115 Utilities - Sewer	25,312	25,512	21,030	23,530	25,000
4120 Utilities-Phone	6,387	6,352	6,000	6,000	6,240
4130 Trash Collection					-
4145 General Liability	3,941	3,819	3,495	3,495	4,105
CONTRACTUAL SERVICES	405,236	415,494	433,815	446,315	436,415
4401 Operational Equipment					-
CAPITAL OUTLAY	-	-	-	-	-
<i>Revised 11-05-12</i>					
DEPARTMENTAL TOTAL	1,027,684	1,062,034	1,133,880	1,156,380	1,196,725
	3.00%	3.34%	10.33%	8.88%	3.49%

PARK FUND - 2013

MUNICIPAL PARTNERS FOR INCLUSIVE RECREATION

MPIR

Authorized Manpower

Authorized Manpower Job Title	GRADE	PF 2012	PF 2011	PF 2010	PF 2009	PF 2008	PF 2007
Executive Director	8	1	1	1	1	1	1
Inclusion Coordinators	Employed as Needed by Operating Departments of Member Cities						
MPIR Staff		<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

The City of Des Peres employees an Inclusive Recreation Coordinator to assist the city in compliance with various aspects of the Americans with Disabilities Act including development and maintenance of the city's plan, review of plan documents for new city buildings and assistance in including persons with disabilities in the various city recreation programs.

The City of Des Peres serves as the lead agency in funding this position thru a combination of a grant from the Productive Living Board and from assessments to our partners in this endeavor.

Members of Municipal Partners for Inclusive Recreation

- City of Ballwin
- City of Brentwood
- City of Des Peres
- City of Ellisville
- City of Kirkwood
- City of Manchester
- City of Sunset Hills

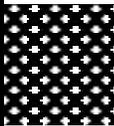
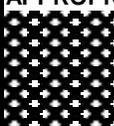
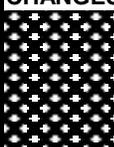
While the MPIR Budget is included in this document under the Park Fund, revenues and expenses are maintained as a quasi-enterprise fund separate from the Park Fund

Lodge - Building Operations	% Budget	Budget 2013	Budget 2012	Actual 2011	Actual 2010	Actual 2009
Personal Services	92.3%	80,899	75,663	72,399	70,256	70,129
Materials and Supplies	2.9%	2,550	2,450	1,701	2,394	2,069
Contractual Services	4.7%	4,161	4,122	4,043	3,497	3,495
Capital Outlay	0.0%				0	0
TOTAL	100.0%	87,610	82,235	78,143	76,147	75,693
Change from PY		6.54%	5.24%	2.62%	0.60%	-14.89%

12/7/2012

MPIR

EXHIBIT H

2013 BUDGET		Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013
REVENUES						
	Assessment	78,018	83,926	88,535	55,962	59,870
	Interest Income	0	0			
	Grants & Donations	0	0		23,677	24,374
	Miscellaneous	0	0		7,100	3,366
	TOTAL REVENUES	78,018	83,926	88,535	86,739	87,610
APPROPRIATIONS						
	Personal Services	70,129	70,256	72,399	78,432	80,899
	Materials & Supplies	2,069	2,393	1,701	2,450	2,550
	Contractual	3,495	3,498	4,043	4,125	4,161
	Capital	0	0	0	0	0
	TOTAL EXPENSES	75,692	76,146	78,143	85,007	87,610
CHANGES IN FUND BALANCE						
	Excess Revenues over Expenses	2,326	7,779	10,391	1,732	0
	Transfers: To Other Funds					
	From Other Funds					
	Changes in Fund Balance	2,326	7,779	10,391	1,732	0
	Beginning Fund Balance	11,000	13,326	21,105	31,497	33,229
	ENDING FUND BALANCE	13,326	21,105	31,497	33,229	33,229

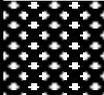


FIRE FUND

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FIRE FUND

EXHIBIT B

	2013 Budget	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013
CHANGES IN FUND BALANCE						
REVENUES						
 Sales Tax		1,011,564	1,046,923	1,081,896	1,065,000	1,525,000
 Interest Income		10,663	14,983	10,558	15,000	10,000
 Miscellaneous		0	0	0	0	0
Total Revenues		1,022,227	1,061,906	1,092,454	1,080,000	1,535,000
APPROPRIATIONS						
 Fire Operations		0	0	0	0	0
 Capital Projects		0	0	0	0	0
 Capital Equipment		0	0	0	0	0
 Reserve for Depreciation		0	0	0	0	0
 Miscellaneous		0	0	0	0	0
Total Expenses		0	0	0	0	0
CHANGES IN FUND BALANCE						
 Excess Revenues over Expenses		1,022,227	1,061,906	1,092,454	1,080,000	1,535,000
 Transfers (From) To Other Funds						
 Debt Service						
 General Fund		-1,000,150	-1,000,000	-1,077,565	-1,078,000	-1,500,000
 Capital Improvement Fund		0	-32,000	0	-230,000	-30,000
Changes in Fund Balance		22,077	29,906	14,889	-228,000	5,000
Beginning Fund Balance		1,002,820	1,024,897	1,054,803	1,069,692	841,692
Ending Fund Balance						
 Unreserved Fund Balance		452,388	439,294	289,183	291,183	146,183
 Designated for Equipment						
 Replacement		572,509	615,509	780,509	550,509	700,509
TOTAL ENDING FUND BALANCE		1,024,897	1,054,803	1,069,692	841,692	846,692

11/5/2012

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CAPITAL IMPROVEMENT FUND

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CAPITAL IMPROVEMENT FUND

EXHIBIT D

2013 BUDGET	Actual 2010	Actual 2011	Budget 2012	Revised 2012	Budget 2013
REVENUES					
Sales Tax	2,066,018	1,978,054	2,020,000	2,020,000	2,600,000
Interest Income	39,854	11,364	12,500	12,500	10,000
Sales of Surplus Equip	-	15,737	15,000	15,000	6,000
Grants & Donations	424,690	463,468	768,000	918,000	312,000
Miscellaneous	80,759	121,406	25,000	25,000	2,000
TOTAL REVENUES	2,611,321	2,590,028	2,840,500	2,990,500	2,930,000
APPROPRIATIONS					
Furnishings & Equipment					
General Government	17,216	13,274	127,370	127,370	184,000
MIS	60,059	119,142	199,120	199,120	89,200
Public Safety	216,978	225,636	447,850	451,350	204,300
Public Works	70	40			43,000
Streets	68,307	193,196	118,500	129,500	98,000
Solid Waste Management		24,048			-
Parks	37,730	26,606	17,600	17,600	57,850
Recreation	182,807	111,927	284,070	326,570	200,840
TOTAL	583,167	713,869	1,194,510	1,251,510	877,190
Streets					
Asphalt Overlay	116,083	130,984	90,000	90,000	232,000
Concrete Slabs	217,573	150,143	213,000	155,000	311,000
Sidewalks	36,732	34,782	34,000	62,500	10,000
Road Reconstruction			88,000	151,000	140,000
Roadway Beautification					37,000
Bridge Projects	537,365	668,219	960,000	960,000	145,000
Trench Drains	-	23,870	27,000	27,000	26,000
Other Projects	31,855	-			29,000
TOTAL	939,608	1,007,998	1,412,000	1,445,500	\$ 930,000
Public Buildings					
Government Center	4,950	19,621	16,400	16,400	42,900
Public Safety	271,932	72,147	25,000	37,500	61,000
Street Garage	39,600	359,494	0	0	40,000
Parks	94,577	208,696	126,500	406,500	549,900
Recreation Center	212,447	215,320	166,000	166,000	259,400
TOTAL	623,506	875,279	333,900	626,400	\$ 953,200
TOTAL EXPENSES	2,146,281	2,597,146	2,940,410	3,323,410	2,760,390
CHANGES IN FUND BALANCE					
Excess Revenues over Expense	465,040	(7,117)	(99,910)	(332,910)	169,610
Transfers TO (From)		107,000			
To Designated Fund Balance					
General Fund	340,000	(5,255)	(5,000)	(5,000)	(5,000)
Fire Fund	32,000		230,000	230,000	30,000
Park Fund	100,000		-	-	-
Debt Service Fund	(500,000)	(400,000)	(100,000)	(100,000)	(150,000)
Changes in Fund Balance	437,040	(305,372)	25,090	(207,910)	44,610
Beginning Fund Balance	2,081,596	2,518,636	2,213,264	2,238,354	2,030,444
Ending Fund Balance	\$ 2,518,636	\$ 2,213,264	\$ 2,238,354	\$ 2,030,444	\$ 2,075,054

R11-05-12

2013 CAPITAL IMPROVEMENT FUND REQUESTS

The 2013 spending plan includes funding for the following:

- \$ 953,200 Improvements to Parks & Public Buildings
- \$ 930,000 Street, Road & Bridge Improvements
- \$ 877,190 Equipment Purchases
- \$ 150,000 Transfer to the Debt Service Reserve

SPENDING PLAN BY DEPARTMENTS:

General Government

\$ 120,000	Accounting and Business License Software
\$ 30,000	Office Furniture Upgrades in City Hall
\$ 6,000	Security Equipment for Municipal Court
\$ 25,000	Renovations of Lower Level Restrooms at City Hall
\$ 11,900	Consultant – Long Range Plan to Replace HVAC Systems

Information Technology

\$ 89,200	Computer & Server Replacements for All Departments
\$ 48,000	Capital Leases of Phone System & Copiers for All Buildings

Public Safety

\$ 25,000	Consultant, Update of Long Range Facility Plan
\$ 36,000	Fire Bay – Ventilation & Non-Slip Flooring
\$ 13,000	Furnishings – Office & Lockers
\$ 92,500	Replacement of three (3) patrol cars Including Light Bars & Radio's
\$ 15,900	Police Equipment – Vest, Tasers, Radar, Electronic Ticket Printer
\$ 29,200	Fire Equipment – Turnout Gear, Rescue Equipment, Thermal Camera
\$ 18,000	Radar Trailer with Message Board
\$ 18,000	Automated License Plate Reader

Public Works

\$ 25,000	Building Permit & Inspection Software
\$ 18,000	Replacement Staff Vehicle

Streets

\$ 543,000	Street Maintenance – Overlays, Slab Replacements
\$ 135,000	Engineering – Bridge Replacements on Claychester & Fawnvalley
\$ 140,000	Reconstruction of Grupp Road
\$ 25,000	Consultant – Manchester Road Planning
\$ 15,000	Traffic Consultant – Des Peres Road Traffic Calming Study
\$ 14,000	Traffic Consultant – Traffic Counts on Major Roadways
\$ 46,000	Street Equipment Replacement
\$ 44,000	Street Garage Building & Lot Maintenance

Parks

\$ 404,000	Pioneer Park; Playground and Walking Trails; Pavilion Electric
\$ 20,000	Sunrise Park, Street-scaping along Centeroyal
\$ 8,000	Seal Parking Lots at Phantom Forest, Sugar Creel & Pioneer
\$ 40,000	Des Peres Park, Fencing Replacement at Deutschmann Acres
\$ 30,000	Des Peres Park, Above Grade Fuel Tanks
\$ 22,500	Des Peres Park, Bridge Replacement for access to Eastern 4 Acres
\$ 18,600	Des Peres Parks Sidewalk Replacements at City Hall
\$ 57,850	Park Equipment Replacement
\$ 6,800	Drinking Fountains in Parks

The Lodge

\$ 152,040	Fitness Equipment
\$ 96,700	Renovations of Meeting Rooms & Catering Kitchen
\$ 75,000	Outdoor Pool Painting & Chlorination Improvements
\$ 22,400	Building Upgrades
\$ 20,000	Outdoor Pool Locker Room Skid-Proof Flooring
\$ 38,100	Indoor Pool Improvements & Equipment
\$ 15,000	Lodge Parking Lot Sealing
\$ 20,500	HVAC Study & Building Improvements

Total Expenses: \$2,760,390

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DEBT SERVICE FUND

STATEMENT OF OUTSTANDING DEBT

January 2013

2012 Assessed Value of Real Property
\$ 400,224,624

Paid from Park Sales Tax
Backed by RE Tax Authority

Paid from Park Sales Tax
Subject to Annual Appropriation

Authorized
RE TAX LEVY

2005 General Obligation Bonds
2010 GO Refunding Bonds
Community Center

2009 COPS Certificates
Community Center

GO Bonds Only
IF Necessary

Aggregate Total Of All Bond Issues

	Bonds	Interest	Bonds	Interest *	Bonds	Interest	Annual Total	Authorized RE TAX LEVY
2013	1,020,000	355,112	470,000	67,200	1,490,000	422,312	1,912,312	\$0.3436
2014	1,040,000	333,262	490,000	53,100	1,530,000	386,362	1,916,362	\$0.3431
2015	1,060,000	309,687	505,000	38,400	1,565,000	348,087	1,913,087	\$0.3422
2016	1,075,000	281,637	520,000	18,200	1,595,000	299,837	1,894,837	\$0.3390
2017	1,150,000	235,325	0	0	1,150,000	235,325	1,385,325	\$0.3461
2018	1,220,000	173,113	0	0	1,220,000	173,113	1,393,113	\$0.3481
2019	1,295,000	107,094	0	0	1,295,000	107,094	1,402,094	\$0.3503
2020	1,360,000	36,550	0	0	1,360,000	36,550	1,396,550	\$0.3489
TOTAL	9,220,000	1,831,780	1,985,000	176,900	11,205,000	2,008,680	13,213,680	

	Bonds	Interest	Bonds	Interest	Bonds	Interest	Annual Total	Auth Tax Rate
2013 Payment	\$ 1,020,000	\$ 355,112	\$ 470,000	\$ 67,200	\$ 1,490,000	\$ 422,312	\$ 1,912,312	
Subject to Property Tax	\$	\$ 1,375,112					\$	0.3436

DEBT SERVICE FUND

EXHIBIT F

CHANGES IN FUND BALANCE		Actual 2009	Actual 2010	Audited 2011	Budget 2012	BUDGET 2013
REVENUES						
Sale of Bonds		0	0	0	0	0
Real Estate Tax		0	0	0	0	0
Interest Income		47,295	6,921	5,424	7,180	2,000
Contracts		10,965	10,965	0	0	0
Miscellaneous			0	0	0	0
TOTAL REVENUES		58,260	17,886	5,424	7,180	2,000
APPROPRIATIONS						
Public Safety GO Bonds						
Bond Retirement		155,000	0	0	0	0
Interest Expenses		2,170	0	0	0	0
Miscellaneous Expenses		0	0	0	0	0
Total		157,170	0	0	0	0
Lodge GO Bonds						
Bond Retirement		835,000	875,000	975,000	1,000,000	1,020,000
Interest Expenses		510,511	468,385	395,063	375,312	355,115
Miscellaneous Expenses		314	72,419	575	5,000	5,000
Total		1,345,825	1,415,804	1,370,637	1,380,312	1,380,115
Lodge COPS Certificates						
Bond Retirement		415,000	430,000	445,000	460,000	470,000
Interest Expenses		131,686	107,250	94,350	81,000	67,200
Miscellaneous Expenses		82,529	2,090	2,090	5,000	5,000
Total		629,215	539,340	541,440	546,000	542,200
TOTAL EXPENSES		2,132,209	1,955,144	1,912,077	1,926,312	1,922,315
CHANGES IN FUND BALANCE						
Excess Revenues over Expenses		-2,073,949	-1,937,258	-1,906,653	-1,919,132	-1,920,315
Transfers TO(From)			0	0		0
Bond Refinancing		-643,357	89,773			
Capital Imp Fund		210,500	500,000	400,000	100,000	150,000
General Fund		0	0	0		450,000
Park Fund		1,619,850	1,378,230	1,815,000	1,515,000	2,145,315
Changes in Fund Balance		-886,956	30,745	308,347	-304,132	825,000
Beginning Fund Balance		1,120,173	233,217	263,962	572,308	268,176
Ending Fund Balances						
Reserved Fund Balance		0	0	0	0	0
Unreserved Fund Balance		232,098	263,962	572,308	268,716	1,093,176
TOTAL ENDING FUND BALANCE		233,217	263,962	572,308	268,176	1,093,176

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SEWER LATERAL FUND

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SEWER LATERAL FUND

EXHIBIT E

2013 BUDGET	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013
REVENUES					
Assessment	86,906	88,042	86,795	88,500	88,500
Refunds to Septic Owners	-84	-784	-280	-750	-300
Deductibles	7,276	4,800	4,875	5,000	5,000
Interest Income	0	0	0	2,000	0
Miscellaneous	0	0	0	0	0
Total Revenues	94,098	92,058	91,390	94,750	93,200
EXPENDITURES					
Professional Services	5,150	5,380	6,288	6,000	7,000
Sewer Repairs	60,894	53,499	68,791	73,000	70,000
Miscellaneous	0	0	0	750	1,200
Total Expenses	66,044	58,879	75,079	79,750	78,200
Excess Revenues over Expenses	28,054	33,180	16,311	15,000	15,000
CHANGES IN FUND BALANCE					
Transfers TO(From)					
Debt Service					
Special Allocation Fund					
General Fund	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Capital Improvement Fund					
Changes in Fund Balance	13,054	18,180	1,311	-	-
Beginning Fund Balance	186,827	199,880	218,060	219,371	219,371
ENDING FUND BALANCE	199,880	218,060	219,371	219,371	219,371

Revised 11-05-12

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SPECIAL ALLOCATION FUND

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SPECIAL ALLOCATION FUND

EXHIBIT G

CHANGES IN FUND BALANCE		Audited 2011	Revised BUDGET 2012	Projected 2012	Proposed BUDGET 2013
REVENUES					
PILOTS		2,798,730	2,800,000	-	-
EATS - City Sales Tax		3,457,791	3,200,000	3,127,234	-
EATS - County Taxes		605,224	550,000	540,949	-
EATS - WCC CID		1,065,424	1,100,000	1,046,683	-
EATS- Utilities		24,990	24,000	24,000	-
Interest Income		147,696	200,000	60,000	-
Miscellaneous		-	-	-	-
TOTAL REVENUES		\$ 8,099,855	\$ 7,874,000	\$ 4,798,866	\$ -
APPROPRIATIONS					
Scheduled Bond Payments		1,970,000	2,070,000	2,070,000	-
Interest Payments		976,456	767,050	767,050	186,600
Early Bond Payments		3,690,000	5,950,000	5,950,000	6,490,000
Pass-Thru PILOTS		1,083,753	1,175,475	1,175,475	-
Pass Thru - EATs		-	-	-	1,273,716
Administrative Expenses		7,937	8,000	30,000	5,000
Miscellaneous		-	-	-	-
TOTAL EXPENSES		\$ 7,728,146	\$ 9,970,525	\$ 9,992,525	\$ 7,955,316
CHANGES IN FUND BALANCE					
Excess Revenues over Expenses		371,709	(2,096,525)	(5,193,659)	(7,955,316)
Transfer to General Fund (Insurance)		(11,945)	(14,900)	(14,900)	-
Transfer to Establish TIF Reserve		-	-	(500,000)	-
Changes in Fund Balance		359,764	(2,111,425)	(5,708,559)	(7,955,316)
Beginning Fund Balance		13,304,111	13,663,875	13,663,875	7,955,316
ENDING FUND BALANCE		\$ 13,663,875	\$ 11,552,450	\$ 7,955,316	\$ (0)
		<i>11/9/2012</i>			

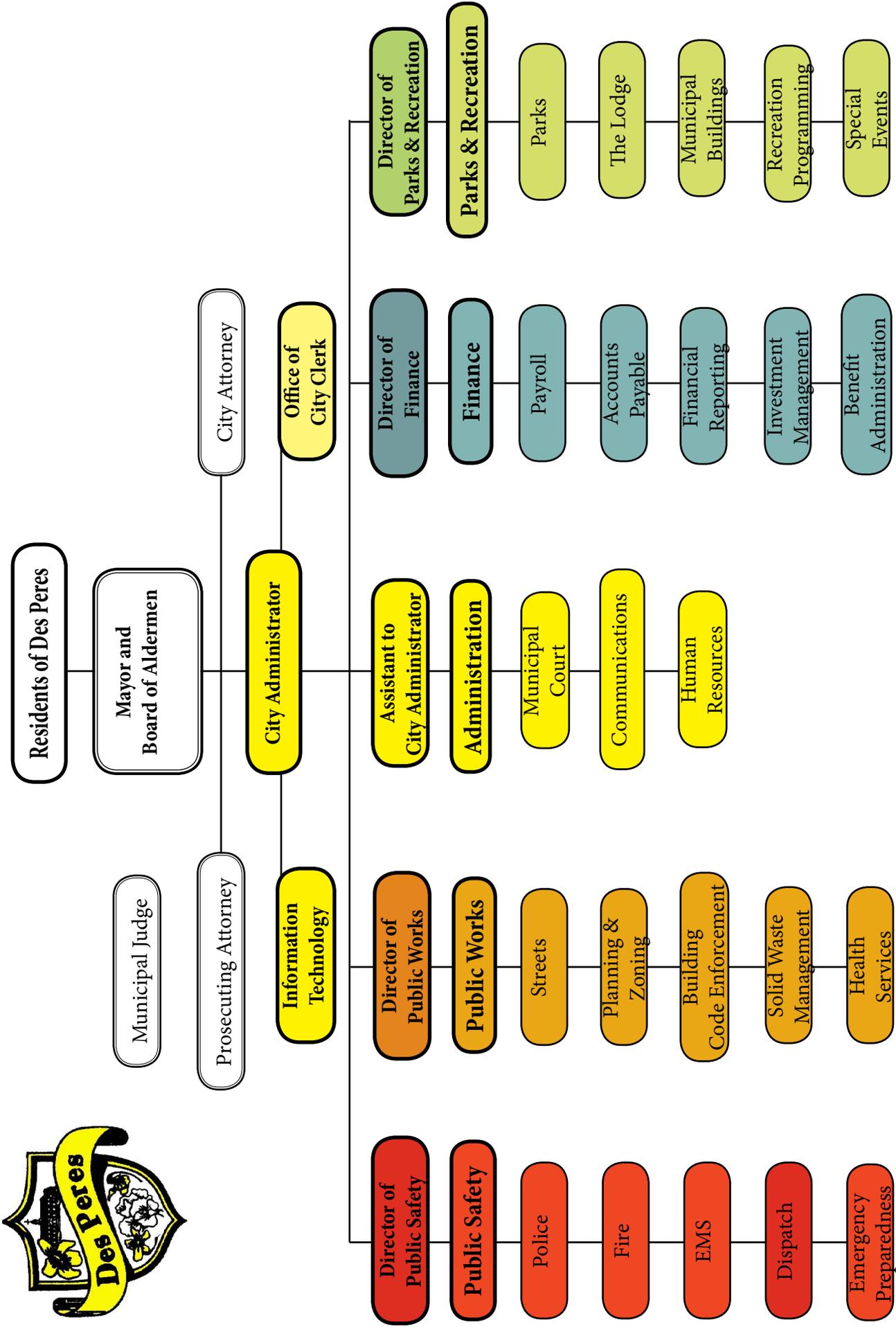
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APPENDIX

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ORGANIZATIONAL CHART



NON COMMISSIONED PAY PLAN

2013

A	B	C	D	E	F	G	H	Grade	Number	FLSA	Position Titles
26 53,341	27 56,072 54,707	28 58,803 57,438	30 61,534 60,169	31 64,265 62,900	32 66,996 65,631	34 69,727 68,362	35 72,458 71,093	Hourly 10.1	1.0 1.0 1.0	Exempt Exempt Exempt	Recreation Superintendent Facility Superintendent Street Superintendent
23 48,594	25 51,077 49,835	26 53,559 52,318	27 56,042 54,801	28 58,525 57,284	29 61,008 59,766	31 63,491 62,249	32 65,974 64,732	Hourly 9.1	0.0 0.0	Exempt Exempt	City Planner
22 45,156	23 47,289 46,222	24 49,421 48,355	25 51,554 50,488	26 53,686 52,620	27 55,819 54,753	28 57,951 56,885	29 60,084 59,018	Hourly 8.1	1.0 5.0 2.0	Exempt Exempt Exempt	Asst to City Admin Recreation Supervisor Building Supervisor
20 41,654	21 43,522 42,588	22 45,390 44,456	23 47,258 46,324	24 49,127 48,193	25 50,995 50,061	25 52,863 51,929	26 54,732 53,798	Hourly 7.1	1.0 2.0	Exempt Exempt	Accountant Assistant to Director
18 37,512	19 39,276 38,394	20 41,040 40,158	21 42,804 41,922	21 44,568 43,686	22 46,332 45,450	23 48,096 47,214	24 49,860 48,978	Hourly 6.1	3.0 2.0 5.0	Exempt Exempt Exempt	Court Administrator Street Foreman Park Foreman Park Horticulturalist Lead Dispatcher Street Maintenance Mechanic
16 34,205	17 35,809 35,007	18 37,413 36,611	19 39,017 38,215	20 40,622 39,819	20 42,226 41,424	21 43,830 43,028	22 45,434 44,632	Hourly 5.1	0.5 0.0 0.0	Exempt Exempt Exempt	Recreation Specialist Admin Asst to Director Dispatcher Record Clerk Street Maintenance Worker Park Maintenance Worker Custodial Supervisor Asst Court Clerk PW Office Associate (PT)
15 30,784	15 32,228 31,506	16 33,672 32,950	17 35,116 34,394	18 36,560 35,838	18 38,004 37,282	19 39,448 38,726	20 40,892 40,170	Hourly 4.1	6.0	Exempt	Court Associate Admin Asst - General Office Associate (PT) Bldg Maintenance Worker
13 27,704	14 29,003	15 30,303	15 31,603	16 32,902	16 34,202	17 35,502	18 36,801	Hourly 3.1	0.0	Exempt	
12 24,935	13 26,105	13 27,275	14 28,444	14 29,614	15 30,784	15 31,954	16 33,124	Hourly 2.1	0.0	Exempt	
11 22,441	11 23,493	12 24,546	12 25,599	13 26,652	13 27,705	14 28,757	14 29,810	Hourly 1.1	0.0	Exempt	

Authorized Strength

52.00

2013

3.00%

Positions	FLSA	Number	A	B	C	D	E	F	G	H
13 Captain	Exempt	2.0	\$ 70,926	\$ 74,384	\$ 77,842	\$ 81,299	\$ 84,757	\$ 89,440	\$ 94,123	\$ 98,806
			\$	\$ 72,655	\$ 76,113	\$ 79,571	\$ 83,028	\$ 87,099	\$ 91,782	\$ 96,465
12 Lieutenant	Exempt	5.0	\$ 61,485	\$ 64,539	\$ 67,593	\$ 70,648	\$ 73,702	\$ 77,774	\$ 81,847	\$ 85,919
			\$	\$ 63,012	\$ 66,066	\$ 69,121	\$ 72,175	\$ 75,738	\$ 79,810	\$ 83,883
11 Sergeant		4.0	\$ 55,896	\$ 58,699	\$ 61,502	\$ 64,304	\$ 67,107	\$ 70,774	\$ 74,441	\$ 78,107
PSO-MEMT		6.0	\$	\$ 57,298	\$ 60,100	\$ 62,903	\$ 65,706	\$ 68,940	\$ 72,607	\$ 76,274
FF-MEMT-MCO		1.0								
10 Corporal		3.0	\$ 53,234	\$ 55,878	\$ 58,522	\$ 61,167	\$ 63,811	\$ 67,337	\$ 70,862	\$ 74,388
			\$	\$ 54,556	\$ 57,200	\$ 59,844	\$ 62,489	\$ 65,574	\$ 69,100	\$ 72,625
9.1 PSO-EMT		15.0	\$ 50,699	\$ 53,673	\$ 56,647	\$ 59,622	\$ 62,596	\$ 65,346	\$ 68,096	\$ 70,845
FF-MEMT		2.0	\$	\$ 52,186	\$ 55,160	\$ 58,135	\$ 61,109	\$ 63,971	\$ 66,721	\$ 69,471
8.1 Police-EMT		5.0	\$ 48,164	\$ 50,556	\$ 52,949	\$ 55,341	\$ 57,733	\$ 60,923	\$ 64,113	\$ 67,303
			\$	\$ 49,360	\$ 51,752	\$ 54,145	\$ 56,537	\$ 59,328	\$ 62,518	\$ 65,708
7.1 None			\$ 45,756	\$ 48,029	\$ 50,302	\$ 52,575	\$ 54,848	\$ 57,878	\$ 60,909	\$ 63,940
			\$	\$ 46,892	\$ 49,165	\$ 51,438	\$ 53,711	\$ 56,363	\$ 59,394	\$ 62,425
6.1 None			\$ 41,179	\$ 43,225	\$ 45,271	\$ 47,317	\$ 49,363	\$ 52,090	\$ 54,817	\$ 57,544
			\$	\$ 42,202	\$ 44,248	\$ 46,294	\$ 48,340	\$ 50,726	\$ 53,454	\$ 56,181
5.1 None			\$ 37,062	\$ 38,903	\$ 40,744	\$ 42,585	\$ 44,425	\$ 46,880	\$ 49,335	\$ 51,790
			\$	\$ 37,982	\$ 39,823	\$ 41,664	\$ 43,505	\$ 45,653	\$ 48,108	\$ 50,563
4.1 None			\$ 33,355	\$ 35,012	\$ 36,669	\$ 38,326	\$ 39,984	\$ 42,193	\$ 44,402	\$ 46,611
			\$	\$ 34,184	\$ 35,841	\$ 37,498	\$ 39,155	\$ 41,088	\$ 43,297	\$ 45,506
3.1 None			\$ 30,019	\$ 31,511	\$ 33,002	\$ 34,494	\$ 35,985	\$ 37,973	\$ 39,962	\$ 41,951
			\$	\$ 30,765	\$ 32,256	\$ 33,748	\$ 35,239	\$ 36,979	\$ 38,968	\$ 40,956
2.1 None			\$ 27,018	\$ 28,360	\$ 29,702	\$ 31,044	\$ 32,386	\$ 34,175	\$ 35,965	\$ 37,755
			\$	\$ 27,689	\$ 29,031	\$ 30,373	\$ 31,715	\$ 33,281	\$ 35,070	\$ 36,860
1.1 None			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auth Strength										
										43.0

Resolution: 12-2235

Introduced By: Alderman Kleinschmidt

RESOLUTION

ADOPTING THE 2013 BUDGET

WHEREAS, Section 2-284 of the Municipal Code of the City of Des Peres, Missouri provides for the establishment and adoption of an Annual Budget by the Mayor and Board of Aldermen prior to the beginning of the Fiscal Year; and

WHEREAS, the Mayor and Board of Aldermen have participated in a series of budget work sessions involving elected officials and city staff during the past three months to review revenue projections and departmental budget requests and have proposed a budget for the fiscal year beginning January 1, 2013, a copy of which is on file in the Office of the City Clerk for public review; and

WHEREAS, the Board of Aldermen having first given fifteen (15) days notice by publication on November 26, 2012 in The St. Louis Countian, a newspaper of general circulation; by publication in the Webster-Kirkwood Times on November 9, 2012; by posting on the Des Peres Website and by posting a Notice of Public Hearing at five (5) public places in the city, held a Public Hearing on the proposed budget on Monday, November 26, 2012; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF DES PERES, MISSOURI, AS FOLLOWS:

SECTION ONE: OPERATING BUDGETS

The General Fund, Fire Fund and Park Fund Budgets for the Fiscal Year commencing January 1, 2013 are hereby adopted and approved in the following amounts:

2013 Operating Budgets	General Fund	Park Fund	Fire Fund	Operating Budgets
Revenues	9,165,000	6,200,950	1,535,000	16,900,950
Appropriations	-10,224,645	-4,037,185	0	-14,261,830
Transfers In (Out)	1,075,000	-2,150,315	-1,530,000	-2,605,315
Change in Fund Balance	15,355	13,450	5,000	33,805
Beginning Fund Balance	5,028,850	2,942,362	841,692	8,812,904
Ending Fund Balance	5,044,205	2,955,812	846,692	8,846,709

Summaries of the General Fund, Fire Fund and Park Fund Budgets are attached hereto as Exhibits "A", "B", and "C" and incorporated herein by reference as if fully set forth herein.

SECTION TWO: CAPITAL BUDGETS

The Capital Improvement Fund, Sanitary Sewer Lateral Fund Debt Service Fund and Budgets for the Fiscal Year commencing January 1, 2013 are hereby adopted and approved in the following amounts:

2013 Capital Budgets	Capital Improvement	Debt Service		Capital Budgets
	Fund	Sewer Fund	Fund	
Revenues	2,930,000	93,200	2,000	3,025,200
Appropriations	-2,760,390	-78,200	-1,922,315	-4,760,905
Transfers In (Out)	-125,000	-15,000	2,745,315	2,605,315
Change in Fund Balance	44,610	0	825,000	869,610
Beginning Fund Balance	2,030,444	219,371	268,176	2,517,991
Ending Fund Balance	2,075,054	219,371	1,093,176	3,387,601

Summaries of the Capital Improvement Fund, Sewer Lateral Fund and Debt Service Fund are attached hereto as Exhibits "D", "E" and "F" and incorporated herein by reference.

SECTION THREE: SPECIAL ALLOCATION FUND

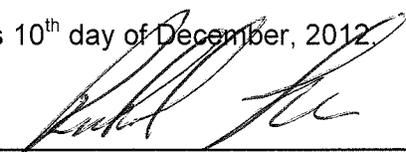
The Special Allocation Fund Budget for the Fiscal Year commencing January 1, 2013, is hereby adopted and attached hereto as Exhibit "G".

SECTION FOUR: MPIR BUDGET

The Budget for the Municipal Partners for Inclusive Coordination (MPIR) as adopted by the Board of Directors of MPIR is hereby adopted and attached hereto as Exhibit "H":

SECTION FIVE: The City Administrator and Director of Finance are hereby authorized and directed to enter said budgets into the financial records of the City of Des Peres, Missouri, in accordance with the budgets approved herein and to publish a copy of the approved budget.

Passed and approved this 10th day of December, 2012.



 Richard Lahr, Mayor

ATTEST:



 Sandra Haynes, City Clerk

FINANCIAL POLICIES AND BASIS OF ACCOUNTING

2013 FISCAL YEAR ENDING DECEMBER 31, 2013

While the budget is presented as a single document, the City utilizes a Fund Accounting System where restricted or designated monies are accounted for by individual self-balancing funds and then integrated into a combined financial system.

OPERATING BUDGETS

Operating Budgets represent the General Fund, Fire Fund and Park Fund and their general purpose is to fund ongoing operational activities for providing city services. These funds are maintained on a separate basis due to accounting requirements relating to dedicated parks and fire sales taxes. Substantial funds are transferred annually from the operating budgets into the capital budget primarily to fund debt service obligations.

- **General Fund** – this is an all purpose fund into which all revenues flow except those restricted or dedicated to a specific purpose by law or local practice. Funds allocated into the General Fund can be used for any lawful purpose of the city including operations, capital and debt service. Use of General Funds for expenses can be transferred into any fund of the city but such transfers typically are restricted to finance capital projects or debt service.
- **Fire Fund** – this fund was created at the time of voter approval of a 0.25% Fire Sales Tax. Use of such funds is restricted to fire and emergency medical purposes including operations, capital equipment and fire related capital projects. The city utilizes the Fire Fund as a mechanism to fund planned replacement of major pieces of fire equipment including two pumpers (a new pumper is purchased every 10 years) and an advanced life support ambulance replaced on a 5-7 year cycle. Funds not allocated to the Fire Equipment Reserve are annually transferred into the General Fund for fire operations.
- **Park Fund** – was created at the time of voter approval of a 0.5% Parks and Stormwater Sales Tax and a concurrent approval for issuance of General Obligation Bonds to finance the construction of a community center (The Lodge Des Peres). Voter approval of the sales tax expires upon final payment of the bonds in 2020 unless voter approval is gained for an extension of that tax.

By law, park sales taxes can be used for any expense relating to Parks & Recreation including operations, capital equipment, land acquisition, capital projects and parks related debt service. The proceeds from the tax may also be used for storm water purposes but the city has chosen not to do so at this time. The primary use of Park Sales Tax Funds are for Debt Service for the Lodge. All

expense for parks continues to be funded from either the General or Capital Improvement Funds.

The city has expanded the purpose of the Park Fund to serve as a “quasi enterprise fund” relating to operation at The Lodge Des Peres. All revenues and expenses attributable to Lodge operations are deposited into or paid out of this fund.

CAPITAL BUDGETS

Capital Budgets represent the Capital Improvement Fund, Debt Service Fund and Sewer Lateral Repair Fund and generally represent investments in infrastructure and equipment.

The funds are maintained separately due to accounting requirements for the Capital Improvement Sales Tax and Sewer Lateral Fee. The major transfer into the fund represents the annual costs for debt service which is funded by a fund transfer rather than an independent real estate tax otherwise authorized by law at the time the bonds were issued.

- **Capital Fund** – this fund is largely funded from proceeds from the 0.5% Capital Improvement Sales Tax approved by the voters in 1985. The fund also receives grants and donations associated with specific capital purchases or projects and transfers from other funds to finance capital equipment purchases or projects that are directly related to the purpose of those funds.

State law permits use of Capital Improvement Sales Tax Funds for capital projects, equipment purchases, land acquisition, construction of facilities & related debt service and the costs for operating any facilities constructed with capital sales tax dollars. The city has chosen to utilize these funds only for capital equipment, capital projects and debt service.

- **Sewer Lateral Fund** – this fund was created in 1999 following voter approval of a \$28.00 annual assessment against all single family homes in Des Peres. The funds can be used only for expenses relating to replacement or repair of residential sanitary lateral sewers covering the cost of repair of failing sewer lines between the house and main sewer line. The funds may not be used for any other purpose.
- **Debt Service Fund** – this fund is used as a vehicle for accounting for all accumulated debt of the city. While voter approval of General Obligation Bonds allows for the levy of a property tax to retire such bonds, the city has historically foregone the real estate assessment and funded Debt Service using transfers from other funds – most noticeably Park Sales Tax Funds to retire debt associated with The Lodge.

SPECIAL ALLOCATION FUND (TAX INCREMENT FINANCING)

The city also maintains a TIF Fund utilized to account for debt payments relating to bonds issued for financing of certain improvements for the redevelopment of West County Center. While “on the books”, the city has no legal claim to the revenues associated with the TIF and serves only as a conduit for collection of the incremental increases in property taxes (PILOTS) and sales taxes (EATS) which are derived from the redevelopment project.

The city has no legal responsibility for assumption of Debt issued by the TIF if the incremental revenues are insufficient to make debt service payments. However, the City can report that performance of the TIF has been such that the city has been able to accelerate debt service payments beyond the original schedule and has retired TIF bonds eight (8) years early on 12-31-2012. This set of account will be closed out in 2013.

BASIS OF ACCOUNTING

The city uses a modified accrual method of accounting recording all transactions during the year based on cash receipts and disbursements. At year end, entries are recorded for financial reporting purposes to reflect the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when they are both measurable and available. The term available is defined as collectible within the fiscal year or soon enough thereafter to be used to pay liabilities of the fiscal year.

Accrued revenues are those which have been collected on the city’s behalf during the fiscal year and remitted to the city in the ensuring year. Most notably, this applies to sales taxes collected by the State in November and December but not remitted to the city until January and February and other state collected taxes (Gasoline, Motor Vehicle and Cigarette) collected by the state in December but not remitted until January. Accrued revenues also reflect gross receipts taxes collected by utilities (Electric, Natural Gas, Telecommunications, Water and Cable) which are collected in December and remitted in January. Accrued revenues will also include any property taxes billed by the county during the fiscal year and remitted in January.

Expenditures are recorded when the related liability is incurred not when the bill is paid. Typically, the city cuts off payment of accounts payable by February 15th for expenses incurred in the prior fiscal year.

INVESTMENT POLICY

The City has adopted an Investment Policy consistent with recommendations of the Missouri State Treasurer and Governmental Finance Officers Association (GFOA). The Investment Policy covers all financial assets of City funds currently existing or

anticipated, unless excluded by legal or contractual restrictions such as funds invested under bond indentures or funds received by the city from other entities as a fiduciary. The Investment Policy states that the City will minimize investment rate risk by (a) creating an investment ladder with staggering maturities so that securities mature to meet cash requirements avoiding the need to sell security prior to maturity; (b) investing operating funds in shorter term investments including money market or similar investment pools (c) limiting Certificates of Deposit to the legal limit of FDIC protection by institution and (d) restricting securities terms to no more than (3) years.

Funds of the City of Des Peres may only be invested in the following authorized types of investments: (1) Collateralized Public Deposits (Certificates of Deposit); (2) United States Treasury Securities, (3) United States Agency Securities (4) Money Market Funds and (5) Repurchase Agreements.

BUDGET APPROVAL AND AMENDMENT

The Budget is the City's most important written communication prepared during the year. The budget expresses in dollars, the City's priorities and service commitments for the fiscal year. It becomes the major source of direction for the management team.

The Budget is adopted by an affirmative vote of the majority of the members of the Board of Aldermen and is subject to approval in its entirety by the Mayor. The Budget must be adopted prior to December 31st otherwise the amounts appropriated in the prior fiscal year shall be considered to be the approved budget on a prorated month-to-month basis until the Board adopts the current year budget. The legal level of control is at the departmental level with lump sum appropriations per department that are backed by line-item detail.

The City Code provides that the City Administrator shall submit an annual budget no later than November 1st of each year. However, the city utilizes a more collaborative approach to the Budget process involving the Mayor and Board of Aldermen in review of the proposed budget beginning in mid-September with weekly budget work sessions.

Once adopted, the Budget is subject to amendment as necessary to meet unforeseen events or in response to changing issues or priorities. By Ordinance, the City Administrator may approve budget transfers between line-items in departmental budgets as long as the overall appropriation approved by the Board of Aldermen is not exceeded. Any budget change which results in an increase or decrease in the overall appropriation for a department requires formal board approval by Resolution adopted in the same manner as the initial budget.

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