

**ST. ANN "BETTER TOGETHER" 6-26-2015 OPEN RECORDS REQUEST RESPONSE**

1. Is attached.
2. Is attached.
3. Is attached.
4. Is attached.
5. Is attached.
6. Is attached.
7. City Hall is open Tuesday- Friday 8:00AM – 5:00PM & Monday 8:00AM-6:00PM
8. Is attached. See response on Item 4 for salary. Name is Matt Conley.
9. No such document exists
10. City Attorney is Steve Garrett @ Curtis, Heinz, Garrett and O'Keefe. Monthly retainer is \$3,000/month to attend meetings and general advice. Bills at \$150/hour for non-retainer matters.
11. Is attached.
12. No such document exists.
13. No such document exists.
14. Is attached.
15. Is attached.



# **CITY OF ST. ANN, MISSOURI**

## **FINANCIAL REPORT** (Audited)

Year Ended December 31, 2014

**CITY OF ST. ANN, MISSOURI**  
**FINANCIAL REPORT**

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**Hochschild, Bloom & Company LLP**  
Certified Public Accountants  
Consultants and Advisors

## **INDEPENDENT AUDITOR'S REPORT**

June 24, 2015

Honorable Mayor and Board of Aldermen  
**CITY OF ST. ANN, MISSOURI**

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **CITY OF ST. ANN, MISSOURI** (the City) as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note A-3; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly,

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we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City as of December 31, 2014, and the respective changes in modified cash basis financial position thereof for the year then ended in accordance with the modified cash basis of accounting described in Note A-3.

### **Basis of Accounting**

We draw attention to Note A-3 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

### **Other Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The management's discussion and analysis and supplemental information, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole on the basis of accounting described in Note A-3.

### **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2015 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

  
CERTIFIED PUBLIC ACCOUNTANTS

**CITY OF ST. ANN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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As management of the City of St. Ann, Missouri (the City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2014. We encourage readers to consider the information presented here along with the City's financial statements, including the footnotes that follow this Management's Discussion and Analysis (MD&A).

**FINANCIAL HIGHLIGHTS**

- On a government-wide basis the assets of the City exceeded its liabilities for the most recent fiscal year by \$17,007,486.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$6,833,162.
- At the end of the current fiscal year, the fund balance for the General Fund was \$1,427,423.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This MD&A is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains supplemental information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the City's finances in a manner similar to a private-sector business.

The statement of net position - modified cash basis presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities - modified cash basis presents information showing how the City's net position changed during the most recent fiscal year.

The government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenue (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the City include general government, police, parks and recreation, public services, building and zoning, facilities, corrections, and economic development.

The City has elected to utilize a modified cash basis of accounting as explained in Note A-3 in the notes to financial statements.

**Fund financial statements.** The fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal require-

**CITY OF ST. ANN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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ments. All of the funds of the City can be divided into two categories--governmental funds and fiduciary funds. The City does not maintain any proprietary funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental funds financial statements utilize a current financial resources measurement focus as applied to the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental funds balance sheet - modified cash basis and the governmental funds statement of revenues, expenditures, and changes in fund balances - modified cash basis provide a reconciliation to facilitate this comparison between governmental funds and the government-wide governmental activities.

The City maintains several individual governmental funds. Information is presented separately in the governmental funds balance sheet - modified cash basis and in the governmental funds statement of revenues, expenditures, and changes in fund balances - modified cash basis for the General Fund, Sewer Lateral Fund, Capital Improvements Fund, Economic Development Fund, Project Fund, Parks Fund, and Red Light Camera Fund, all of which are considered to be major funds.

The City adopts an annual appropriated budget for all funds. Budgetary comparison statements have been provided for all budgeted funds to demonstrate legal compliance with the respective adopted budget.

**Fiduciary funds.** While these funds represent a trust responsibility, these assets are restricted in purpose and do not represent discretionary assets of the City. Therefore, these assets are not presented as part of the government-wide financial statements.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Supplemental information.** The budgetary comparison schedules and combining statements represent additional financial information. Such information provides users of this report with data that supplements the government-wide financial statements, fund financial statements, and notes (referred to as "the basic financial statements").

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

A condensed version of the statement of net position - modified cash basis follows:

**CITY OF ST. ANN, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	December 31	
	2014	2013
<b>ASSETS</b>		
Cash and investments	\$ 6,929,246	8,241,252
Capital assets	15,726,960	15,460,148
Total Assets	22,656,206	23,701,400
<b>LIABILITIES</b>		
Other liabilities	96,084	59,298
Noncurrent liabilities	5,552,636	5,889,395
Total Liabilities	5,648,720	5,948,693
<b>NET POSITION</b>		
Net investment in capital assets	14,871,257	14,785,723
Restricted	783,786	1,146,583
Unrestricted	1,352,443	1,820,401
Total Net Position	\$ 17,007,486	17,752,707

As noted earlier, net position may serve over time as a useful indicator of a City's financial position. As illustrated above, in the case of the City, assets exceed liabilities by \$17,007,486 at the close of December 31, 2014.

The largest portion of the City's net position (87%) reflects its net investment in capital assets (e.g., land, construction in progress, improvements, buildings, and equipment), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the City's net position (5%) represents resources that are subject to external restrictions on how they may be used.

The governmental activities decreased the City's net position by \$745,221. The City's revenues stayed consistent from 2013 to 2014. Even though the City received more property taxes and license and fees revenue in 2014, this increase was offset by a decrease in fines and fee revenue caused by the City no longer using the speed and traffic cameras. The City's net loss is primarily due to the increase in police and corrections salaries and the additional interest paid in 2014 on long-term debt. This overall decrease in net assets is also reflected in the decrease in the City's cash and investment balances from 2013 to 2014.

A condensed version of the statement of activities - modified cash basis follows:



**CITY OF ST. ANN, MISSOURI**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>For The Years</b>	
	<b>Ended December 31</b>	
	<b>2014</b>	<b>2013</b>
<b>REVENUES</b>		
Program revenues:		
Charges for services	\$ 5,108,347	5,503,430
Operating and capital grants and contributions	613,081	893,875
General revenues:		
Taxes	5,607,968	5,003,846
Insurance recovery	159,579	101,931
Other	4,278	6,730
Investment income	1,647	8,202
Gain on sale of capital assets	6,775	10,276
Total Revenues	11,501,675	11,528,290
<b>EXPENSES</b>		
Administration	2,412,094	2,415,410
Police	4,564,624	4,108,376
Public services	1,230,560	1,222,724
Facilities	400,889	440,320
Parks and recreation	2,150,269	2,192,604
Corrections	924,042	721,731
Senior program	114,692	119,832
Economic development	241,934	172,502
Interest on long-term debt	207,792	78,366
Total Expenses	12,246,896	11,471,865
<b>CHANGE IN NET POSITION</b>	(745,221)	56,425
<b>NET POSITION, JANUARY 1</b>	17,752,707	17,696,282
<b>NET POSITION, DECEMBER 31</b>	\$ 17,007,486	17,752,707

**FINANCIAL ANALYSIS OF THE CITY'S FUNDS**

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

**Governmental funds.** The focus of the City's governmental funds is to provide information on inflows, outflows, and balances of available expendable resources. Such information is useful in assessing the City's financing requirements. In particular, fund balance may serve as a useful measure of a government's resources

**CITY OF ST. ANN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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available for spending at the end of the fiscal year. At December 31, 2014, the combined fund balance was \$6,833,162.

The General Fund is the chief operating fund of the City. As a measure of the General Fund's liquidity, it may be useful to compare the General Fund's fund balance to the total General Fund expenditures. The total fund balance represents approximately 14% of total General Fund expenditures. The General Fund's fund balance decreased by \$356,413 from the prior year.

The Sewer Lateral Fund is a restricted fund. Revenue for this fund is derived from a \$28 annual fee assessed to certain residential property. This fund is used to reimburse certain residential property owners a percentage of the cost of repairing sanitary sewer laterals. The fund balance decreased by \$1,692 from the prior year.

The Capital Improvements Fund is a restricted fund. Revenue for this fund is derived from a ½ cent sales tax. This fund is used for the purpose of funding capital improvements, including the operation and maintenance of capital improvements. The fund balance decreased by \$262,948 from the prior year.

The Economic Development Fund is a restricted fund and can only be used for board designated economic development within the City. Revenue for this fund is derived from a ½ cent sales tax. The fund balance decreased by \$38,607 from the prior year.

The Project Fund is a restricted fund for various capital projects. Revenue for this fund is derived from a 2013 bond issue. The fund balance decreased by \$537,292 from the prior year.

The Parks Fund is a restricted fund. Revenue for this fund is derived from sales tax and grant revenue. The fund balance decreased by \$35,134 from the prior year.

The Red Light Camera Fund is a restricted fund. Revenue for this fund is derived from fines and fees. The City stopped using the red light cameras at the end of 2013. The fund balance decreased by \$83,034 from the prior year.

## **CAPITAL ASSETS**

The City has invested \$15,726,960 at December 31, 2014 in a broad range of capital assets, including land, construction in progress, buildings, improvements, and equipment. The amount includes a net increase for the current fiscal year (including additions and deductions) of \$266,812. Additional information on the City's capital assets can be found in Note C in the notes to financial statements.

## **DEBT ADMINISTRATION**

At December 31, 2014, the City had outstanding long-term debt obligations of \$5,552,636 compared to \$5,889,395 in 2013, a decrease of \$336,759. During 2014, the City continued to make payments on its capital leases and 2013 certificates of participation for the Community Center and municipal complex improvements. The City's governmental activities debt is detailed below:

**CITY OF ST. ANN, MISSOURI  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

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	<b>December 31</b>	
	<b>2014</b>	<b>2013</b>
Certificates of participation	\$ 5,285,000	5,500,000
Capital leases	267,636	389,395
Total	<u>\$ 5,552,636</u>	<u>5,889,395</u>

Additional information on the City's long-term debt can be found in Note D in the notes to financial statements.

**BUDGETARY HIGHLIGHTS**

The financial report includes information about both the original budget and the final budget as amended through the course of the year. Generally, budgets are amended to add projects that were not anticipated when the budget was first adopted.

In the General Fund, the following significant variances occurred between 2014 final budget and actual expenditures:

- Total collected revenues were \$23,713 (0.2%) less than budget mainly due to less dispatching revenue received under budgeted amounts.
- Total expenditures were \$610,661 (6%) less than budget due mainly to less salaries paid City employees than budgeted.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

For the year ending December 31, 2015, the City projects revenue and transfers of \$8,989,928 and expenditures of \$8,935,388 for the General Fund.

**REQUESTS FOR INFORMATION**

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

City of St. Ann  
Office of the City Administrator  
10405 St. Charles Rock Road  
St. Ann, MO 63074

**CITY OF ST. ANN, MISSOURI**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**DECEMBER 31, 2014**

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	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash and investments	\$ 6,929,246
Capital assets:	
Land and construction in progress	2,915,715
Other capital assets, net of accumulated depreciation	12,811,245
Total Assets	22,656,206
 <b>LIABILITIES</b>	
Performance bonds payable	54,600
Due to others	41,484
Noncurrent liabilities:	
Due within one year	314,089
Due in more than one year	5,238,547
Total Liabilities	5,648,720
 <b>NET POSITION</b>	
Net investment in capital assets	14,871,257
Restricted for:	
Protested taxes	33,771
Sewer lateral	334,951
Capital improvements	144,891
Economic development	199,775
Parks and recreation	41,641
Law enforcement	13,623
Judicial training	15,134
Unrestricted	1,352,443
Total Net Position	\$ 17,007,486

**CITY OF ST. ANN, MISSOURI**  
**STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

FUNCTIONS/PROGRAMS	Expenses	Program Revenues		Governmental Activities	Net Revenues (Expenses) And Changes In Net Position
		Charges For Services	Operating Grants And Contributions		Capital Grants And Contributions
<b>Governmental Activities</b>					
Administration	\$ 2,412,094	730,371	-	-	(1,681,723)
Police	4,564,624	3,636,894	530,192	-	(397,538)
Public services	1,230,560	145,103	-	-	(1,085,457)
Facilities	400,889	-	-	-	(400,889)
Parks and recreation	2,150,269	595,979	-	11,310	(1,542,980)
Corrections	924,042	-	-	-	(924,042)
Senior program	114,692	-	-	-	(114,692)
Economic development	241,934	-	-	71,579	(170,355)
Interest on long-term debt	207,792	-	-	-	(207,792)
Total Governmental Activities	\$ 12,246,896	5,108,347	530,192	82,889	(6,525,468)
<b>General Revenues</b>					
Property tax					695,448
Sales tax					3,083,349
Utility tax					1,829,171
Insurance recovery					159,579
Other					4,278
Investment income					1,647
Gain on sale of capital assets					6,775
Total General Revenues					5,780,247
<b>CHANGE IN NET POSITION</b>					(745,221)
NET POSITION, JANUARY 1					17,752,707
NET POSITION, DECEMBER 31					\$ 17,007,486

See notes to financial statements

**CITY OF ST. ANN, MISSOURI**  
**BALANCE SHEET - MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2014**

	<u>General</u>	<u>Sewer Lateral</u>	<u>Capital Improvements</u>	<u>Economic Development</u>	<u>Project</u>	<u>Parks</u>	<u>Red Light Camera</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>									
Cash and investments	\$ 1,498,515	333,649	144,891	158,154	4,696,933	67,935	412	28,757	6,929,246
Advance to other fund	-	-	-	41,621	-	-	-	-	41,621
Due from other funds	26,294	1,302	-	-	-	-	-	-	27,596
Total Assets	<u>\$ 1,524,809</u>	<u>334,951</u>	<u>144,891</u>	<u>199,775</u>	<u>4,696,933</u>	<u>67,935</u>	<u>412</u>	<u>28,757</u>	<u>6,998,463</u>
<b>LIABILITIES AND FUND BALANCES</b>									
<b>Liabilities</b>									
Performance bonds	\$ 54,600	-	-	-	-	-	-	-	54,600
Due to others	41,484	-	-	-	-	-	-	-	41,484
Advance from other fund	-	-	-	-	-	41,621	-	-	41,621
Due to other funds	1,302	-	-	-	-	26,294	-	-	27,596
Total Liabilities	<u>97,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,294</u>	<u>41,621</u>	<u>-</u>	<u>165,301</u>
<b>Fund Balances</b>									
Nonspendable:									
Advance from other fund	-	-	-	41,621	-	-	-	-	41,621
Restricted for:									
Protested taxes	33,771	-	-	-	-	-	-	-	33,771
Sewer lateral	-	334,951	-	-	-	-	-	-	334,951
Capital improvements	-	-	144,891	-	4,696,933	-	-	-	4,841,824
Economic development	-	-	-	158,154	-	-	-	-	158,154
Parks and recreation	-	-	-	-	-	41,641	-	-	41,641
Law enforcement	-	-	-	-	-	-	-	13,623	13,623
Judicial training	-	-	-	-	-	-	-	15,134	15,134
Unassigned	1,393,652	-	-	-	-	-	(41,209)	-	1,352,443
Total Fund Balances	<u>1,427,423</u>	<u>334,951</u>	<u>144,891</u>	<u>199,775</u>	<u>4,696,933</u>	<u>41,641</u>	<u>(41,209)</u>	<u>28,757</u>	<u>6,833,162</u>
Total Liabilities And Fund Balances	<u>\$ 1,524,809</u>	<u>334,951</u>	<u>144,891</u>	<u>199,775</u>	<u>4,696,933</u>	<u>67,935</u>	<u>412</u>	<u>28,757</u>	<u>6,998,463</u>

See notes to financial statements

**CITY OF ST. ANN, MISSOURI**  
**RECONCILIATION OF THE BALANCE SHEET -**  
**MODIFIED CASH BASIS - GOVERNMENTAL FUNDS TO THE**  
**STATEMENT OF NET POSITION - MODIFIED CASH BASIS**  
**DECEMBER 31, 2014**

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Total Fund Balances - Governmental Funds \$ 6,833,162

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, 15,726,960  
are not reported in the governmental funds financial statements. The cost of the assets  
is \$27,531,457 and the accumulated depreciation is \$11,804,497.

Certain long-term liabilities are not due and payable in the current period and, therefore,  
are not reported as liabilities in the governmental funds financial statements. Long-term  
liabilities at year-end consist of:

Certificates of participation (5,285,000)  
Capital leases (267,636)

Total Net Position Of Governmental Activities \$ 17,007,486

**CITY OF ST. ANN, MISSOURI**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS - GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>General</u>	<u>Sewer Lateral</u>	<u>Capital Improvements</u>	<u>Economic Development</u>	<u>Project</u>	<u>Parks</u>	<u>Red Light Camera</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
<b>REVENUES</b>									
Taxes	\$ 4,070,901	30,485	845,987	511,722	-	511,840	-	-	5,970,935
Charges for services	1,131,743	-	-	-	-	-	-	-	1,131,743
Licenses and permits	512,182	-	-	-	-	-	-	-	512,182
Intergovernmental	33,962	-	-	71,579	-	11,310	-	19,484	136,335
Fines and fees	2,987,313	-	-	-	-	-	700	328,111	3,316,124
Insurance recovery	159,579	-	-	-	-	-	-	-	159,579
Other	267,323	-	-	-	-	-	-	-	267,323
Investment income	643	2	-	2	1,000	-	-	-	1,647
Total Revenues	<u>9,163,646</u>	<u>30,487</u>	<u>845,987</u>	<u>583,303</u>	<u>1,000</u>	<u>523,150</u>	<u>700</u>	<u>347,595</u>	<u>11,495,868</u>
<b>EXPENDITURES</b>									
Current:									
Administration	2,094,470	-	-	-	-	-	-	-	2,094,470
Police	4,063,928	-	-	-	-	-	-	321,267	4,385,195
Public services	863,708	57,179	-	-	-	-	-	-	920,887
Facilities	525,978	-	-	-	-	-	-	-	525,978
Parks and recreation	1,282,617	-	-	-	-	562,365	-	-	1,844,982
Projects	-	-	-	-	398,203	-	-	-	398,203
Corrections	924,042	-	-	-	-	-	-	-	924,042
Red Light	-	-	-	-	-	-	83,734	-	83,734
Senior program	114,692	-	-	-	-	-	-	-	114,692
Economic development	-	-	-	541,947	-	-	-	-	541,947
Capital outlay	-	-	437,648	-	-	36,859	-	-	474,507
Debt service:									
Principal retirement	-	-	304,929	23,845	-	7,985	-	-	336,759
Interest and other costs	-	-	191,358	359	15,000	1,075	-	-	207,792
Total Expenditures	<u>9,869,435</u>	<u>57,179</u>	<u>933,935</u>	<u>566,151</u>	<u>413,203</u>	<u>608,284</u>	<u>83,734</u>	<u>321,267</u>	<u>12,853,188</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(705,789)</u>	<u>(26,692)</u>	<u>(87,948)</u>	<u>17,152</u>	<u>(412,203)</u>	<u>(85,134)</u>	<u>(83,034)</u>	<u>26,328</u>	<u>(1,357,320)</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Sales of capital assets	8,528	-	-	-	-	-	-	-	8,528
Transfers in	365,848	25,000	-	-	-	50,000	-	-	440,848
Transfers out	(25,000)	-	(175,000)	(55,759)	(125,089)	-	-	(60,000)	(440,848)
Total Other Financing Sources (Uses)	<u>349,376</u>	<u>25,000</u>	<u>(175,000)</u>	<u>(55,759)</u>	<u>(125,089)</u>	<u>50,000</u>	<u>-</u>	<u>(60,000)</u>	<u>8,528</u>
<b>NET CHANGE IN FUND BALANCES</b>	(356,413)	(1,692)	(262,948)	(38,607)	(537,292)	(35,134)	(83,034)	(33,672)	(1,348,792)
FUND BALANCES, JANUARY 1	<u>1,783,836</u>	<u>336,643</u>	<u>407,839</u>	<u>238,382</u>	<u>5,234,225</u>	<u>76,775</u>	<u>41,825</u>	<u>62,429</u>	<u>8,181,954</u>
<b>FUND BALANCES, DECEMBER 31</b>	<u>\$ 1,427,423</u>	<u>334,951</u>	<u>144,891</u>	<u>199,775</u>	<u>4,696,933</u>	<u>41,641</u>	<u>(41,209)</u>	<u>28,757</u>	<u>6,833,162</u>

See notes to financial statements



**CITY OF ST. ANN, MISSOURI**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - MODIFIED CASH BASIS - GOVERNMENTAL**  
**FUNDS TO THE STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

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Net Change In Fund Balances - Governmental Funds \$ (1,348,792)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays over the capitalization threshold (\$1,263,365) exceeded depreciation (\$994,800) in the current period. 268,565

The net effect of various transactions involving capital assets (i.e., sales, trade-ins, donations) is to increase (decrease) net position. (1,753)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to the governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Repayments:

Certificates of participation	215,000	
Capital leases	121,759	
Net Adjustment		336,759

Change In Net Position Of Governmental Activities \$ (745,221)

**CITY OF ST. ANN, MISSOURI**  
**STATEMENT OF NET POSITION - AGENCY FUNDS**  
**DECEMBER 31, 2014**

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash	<u>\$ 196,581</u>
 <b>LIABILITIES</b>	
Court bonds payable	\$ 193,540
Due to others	<u>3,041</u>
 Total Liabilities	<u>\$ 196,581</u>

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The **CITY OF ST. ANN, MISSOURI** (the City) was incorporated on April 7, 1948 and operates under a Mayor and Board of Aldermen form of government. The City provides various services including police, street maintenance and improvements, parks and recreation, certain social services, corrections, and general administrative services.

The more significant accounting policies consistently applied by the City in the preparation of the accompanying financial statements are summarized below:

**1. Reporting Entity**

The financial statements of the City include the financial activities of the City and any component units. The City does not currently have any component units.

**2. Government-wide and Fund Financial Statements**

The government-wide financial statements (i.e., the statement of net position - modified cash basis and the statement of activities - modified cash basis) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities - modified cash basis demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

**3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

Measurement focus is a term used to describe “how” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

In the government-wide statement of net position - modified cash basis and the statement of activities - modified cash basis, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

In the fund financial statements, all governmental funds utilize a “current financial resources” measurement focus as applied to the modified cash basis of accounting. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

**Basis of Accounting**

The government-wide statement of net position - modified cash basis and statement of activities - modified cash basis and the fund financial statements are presented using a modified cash basis of accounting. This basis recognizes assets, liabilities, net position/fund balances, revenues, and expenses/expenditures when they result from cash transactions with a provision for depreciation in the government-wide statements and proprietary fund statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of this modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid and accrued expenses and liabilities) are not recorded in these financial statements.

If the City utilized the basis of accounting recognized as accounting principles generally accepted in the United States of America, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All government-wide financial statements would be presented on the accrual basis of accounting.

The City reports the following major governmental funds:

**General Fund** -- The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

**Sewer Lateral Fund** -- The Sewer Lateral Fund is used to account for the resources and expenditures of the lateral sewer tax.

**Capital Improvements Fund** -- The Capital Improvements Fund is used to account for financial resources to be used for the acquisition, construction, or improvements and maintenance of major capital facilities.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**3. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)**

**Economic Development Fund** -- The Economic Development Fund is used to account for taxes to be used for board approved economic development within the City.

**Project Fund** -- The Project Fund is used to account for capital projects funded by the 2013 bond issue.

**Parks Fund** -- The Parks Fund is used to account for taxes for parks.

**Red Light Camera Fund** -- The Red Light Camera Fund is used to account for all financial transactions related to the Red Light Camera Fund's revenues and expenditures.

**Agency Funds** -- The Agency Funds are custodial in nature (costs equal liabilities) and do not involve measurement of results of operations. The City's Agency Funds consist of the Court Bond Fund, Gala Fund, D.A.R.E. Program Fund, and Flower Fund.

As a general rule the effect of inter-fund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided; 2) operating grants and contributions; and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

**4. Cash and Investments**

State statutes authorize the City to invest in obligations of the U.S. Treasury, federal agencies, collateralized public deposits (certificates of deposit), bankers' acceptances, commercial paper, and repurchase agreements. Investments are reported at fair value.

**5. Capital Assets**

Capital assets, which include land, equipment, construction in progress, buildings, and improvements, are reported in the financial statements where applicable.

Capital assets are defined by the City as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**5. Capital Assets (Continued)**

Depreciation is being computed on the straight-line method using asset lives as follows:

<b>Assets</b>	<b>Years</b>
Land improvements	20 - 40
Buildings, improvements, and infrastructure	5 - 40
Equipment	5 - 40

**6. Compensated Absences**

Full-time City employees earn vacation based on years of continuous service as of January 1 each year, after one year of service. Employees who retire, resign, or whose employment is terminated will be paid for unused vacation at the time of retirement or termination. Unused vacation may not be carried over from one year to the next, with the exception of department heads, who may accumulate up to eight weeks. Employees may elect to receive up to one-half of their annual vacation pay without actually taking the time-off.

Full-time employees accumulate twelve sick days per year, upon completion of the initial evaluation period. Unused sick leave may be accumulated up to a maximum of 1,200 hours (150 days). Employees who have accumulated sick leave will be paid for 50% of such accumulated sick leave at retirement, based on their then current pay rate.

Employees who resign or whose employment is terminated will not be entitled to be paid for any accumulated sick leave.

Because of the accounting method used, the City does not record a liability for unused sick or vacation time.

**7. Interfund Transactions**

Transfers of resources from a fund receiving revenue to the fund through which the resources are to be expended are recorded as other financing sources (uses) in the governmental fund types.

In the process of aggregating data for the statement of net position - modified cash basis and the statement of activities - modified cash basis, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Advances and interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**8. Property Taxes**

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied in October of each year based on the assessed value as of the prior January 1 for all taxable real and personal property located within the City. Payment is due upon receipt of billing and becomes delinquent after December 31. Property taxes are billed and collected by St. Louis County and remitted by the County to the City in the month following the actual collection date.

**9. Use of Estimates**

The preparation of financial statements requires the City to make estimates and assumptions that affect the reported amounts of assets and liabilities at fiscal year-end and revenues and expenditures during the reporting period. Actual results could differ from those estimates.

**10. Fund Balance Policies**

The fund balance amounts are reported in the following applicable categories listed from the most restrictive to the least restrictive:

**Nonspendable** -- The portion of fund balance that is not in a spendable form or is required to be maintained intact.

**Restricted** -- The portion of fund balance that is subject to external restrictions and constrained to specific purposes imposed by agreement, through constitutional provisions, or by enabling legislation.

**Committed** -- The portion of fund balance with constraints or limitations by formal action (ordinance) of the Board of Aldermen, the highest level of decision-making authority.

**Assigned** -- The portion of fund balance that the City intends to use for a specific purpose as determined by the applicable City officials to which the Board of Aldermen has designated authority.

**Unassigned** -- Amounts that are available for any purpose; these positive amounts are reported only in the General Fund.

When both restricted and unrestricted resources are available, the City will spend the most restricted amounts before the least restricted.

**NOTE B - CASH AND INVESTMENTS**

**1. Deposits**

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

As of December 31, 2014, the carrying amount of cash deposits amounted to \$1,426,118 and the bank balance totaled \$1,483,923. The bank balance amount insured by FDIC was \$355,332, the amount covered by pledged securities was \$1,101,106, and \$27,485 was unsecured.

**2. Investments**

As of December 31, 2014, the City had the following investments:

<u>Investments</u>	<u>Fair Value</u>	<u>Maturities</u>		<u>Credit Risk</u>
		<u>No Maturity</u>	<u>Less Than One Year</u>	
Certificates of deposit	\$ 1,002,777	-	1,002,777	N/A
Treasury bill	4,196,000	-	4,196,000	AA
Money market mutual fund	500,935	500,935	-	N/A
Total	<u>\$ 5,699,712</u>	<u>500,935</u>	<u>5,198,777</u>	

**Investments Policies**

**Credit Risk** is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The City will minimize credit risk by prequalifying all institutions with which the City will do business and diversifying the portfolio so that potential losses on individual investments will be minimized.

**Interest Rate Risk** is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City will minimize interest rate risk by structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market. Additionally, the City will primarily invest in shorter-term securities.

**Concentration of Credit Risk** is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City requires collateralization for all certificates of deposit and repurchase agreements. Additionally, the City requires a depository contract and pledge agreement with each safekeeping bank.



**CITY OF ST. ANN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE C - CAPITAL ASSETS**

The following is a summary of changes in capital assets - governmental activities:

	<b>For The Year Ended December 31, 2014</b>			
	<b>Balance December 31 2013</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance December 31 2014</b>
Capital assets not being depreciated:				
Land	\$ 2,336,155	-	-	2,336,155
Construction in progress	604,579	68,038	93,057	579,560
Total Capital Assets Not Being Depreciated	<u>2,940,734</u>	<u>68,038</u>	<u>93,057</u>	<u>2,915,715</u>
Capital assets being depreciated:				
Land improvements	1,332,388	-	103,252	1,229,136
Buildings, improvements and infrastructure	17,051,031	792,543	27,912	17,815,662
Equipment	5,529,081	495,841	453,978	5,570,944
Total Capital Assets Being Depreciated	<u>23,912,500</u>	<u>1,288,384</u>	<u>585,142</u>	<u>24,615,742</u>
Less - Accumulated depreciation for:				
Land improvements	994,537	40,353	103,252	931,638
Buildings, improvements and infrastructure	6,576,005	480,401	26,159	7,030,247
Equipment	3,822,544	474,046	453,978	3,842,612
Total Accumulated Depreciation	<u>11,393,086</u>	<u>994,800</u>	<u>583,389</u>	<u>11,804,497</u>
Total Capital Assets Being Depreciated, Net	<u>12,519,414</u>	<u>293,584</u>	<u>1,753</u>	<u>12,811,245</u>
Governmental Activities Capital Assets, Net	<u>\$ 15,460,148</u>	<u>361,622</u>	<u>94,810</u>	<u>15,726,960</u>

Depreciation expense was charged to functions/programs of the primary government as follows:

	<b>For The Year Ended December 31 2014</b>
Administration	\$ 178,358
Police	246,243
Public services	302,585
Parks and recreation	<u>267,614</u>
Total	<u>\$ 994,800</u>

**CITY OF ST. ANN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE D - LONG-TERM DEBT**

A summary of changes in general long-term debt is as follows:

	<b>For The Year Ended December 31, 2014</b>			<b>Amounts Due Within One Year</b>	
	<b>Balance December 31 2013</b>	<b>Additions</b>	<b>Reductions</b>		<b>Balance December 31 2014</b>
	Certificates of participation Series 2013, interest rates 2% to 4.4%	\$ 5,500,000	-		215,000
Capital leases	389,395	-	121,759	267,636	
Total Long-term Debt	\$ 5,889,395	-	336,759	5,552,636	

The certificates of participation are to be liquidated by the Project Fund and the capital leases are to be liquidated by the Capital Improvement, Parks, and Economic Development Funds.

**Certificates of Participation**

In 2013, the City issued \$5,500,000 of certificates of participation, final payment due November 2013, for the purpose of providing funds to pay or reimburse the City for the costs of refunding certain Leasehold Revenue Refunding and Improvement Bonds, Series 2004, implementing the Community Center project, and completing the municipal complex improvements.

The annual principal and interest requirements to maturity of the certificates of participation as of December 31, 2014 are as follows:

<b>For The Years Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2015	\$ 210,000	190,391	400,391
2016	215,000	186,191	401,191
2017	220,000	181,891	401,891
2018	220,000	177,491	397,491
2019	230,000	170,891	400,891
2020 - 2024	1,250,000	741,756	1,991,756
2025 - 2029	1,505,000	490,679	1,995,679
2030 - 2033	1,435,000	158,064	1,593,064
Total	\$ 5,285,000	2,297,354	7,582,354

**NOTE D - LONG-TERM DEBT (Continued)**

**Capital Leases**

The City has entered into lease agreements for financing the acquisition of certain equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

	<b>December 31 2014</b>
Equipment	\$ 594,064
Less - Accumulated depreciation	172,838
Total	\$ 421,226

Interest rates range from 2.75% to 4.5%.

The schedule of future minimum lease payments under the capital leases and the present value of the net minimum lease payments as of December 31, 2014 are as follows:

<b>For The Years Ending December 31</b>	
2015	\$ 108,188
2016	108,188
2017	45,931
2018	18,113
Total Minimum Lease Payments	280,420
Less - Amount representing interest	12,784
Present Value Of Future Minimum Lease Payments	\$ 267,636

**NOTE E - PENSION PLAN**

**1. Plan Description**

The City participates in the Missouri Local Government Employees Retirement System (LAGERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local government entities in Missouri.

LAGERS is a defined benefit pension plan which provides retirement, disability, and death benefits to plan members and beneficiaries. LAGERS was created and is governed by statute, Section RSMo 70.600 - 70.755. As such, it is LAGERS' responsibility to administer the law in accordance with the expressed intent of the General Assembly. The plan is qualified under the Internal Revenue Code Section 401(a) and it is tax exempt.

LAGERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to LAGERS, P.O. Box 1665, Jefferson City, MO 65102 or by calling 1-800-447-4334.

**2. Funding Policy**

The City's full-time employees contribute 4% of their gross pay to the pension plan. The June 30 statutorily required contribution rates are 19.4% (General) and 12.6% (Police) of annual covered payroll. The contribution requirements of plan members are determined by the governing body of the City. The contribution provisions of the City are established by state statute.

**3. Annual Pension Cost (APC) and Net Pension Obligation (NPO)**

The City's APC and NPO for the current year were as follows:

	<b>For The Year Ended December 31 2014</b>
Annual required contribution	\$ 684,240
Interest on NPO	19,461
Adjustment to annual required contribution	(16,895)
APC	686,806
Actual contributions	639,080
Increase in NPO	47,726
NPO, beginning of year	268,433
NPO, End Of Year	\$ 316,159

**NOTE E - PENSION PLAN (Continued)**

**3. Annual Pension Cost (APC) and Net Pension Obligation (NPO) (Continued)**

The annual required contribution was determined as part of the February 29, 2012 and February 28, 2013 annual actuarial valuations using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2014 included: a) a rate of return on the investment of present and future assets of 7.25% per year, compounded annually; b) projected salary increases of 3.5% per year, compounded annually, attributable to inflation; c) additional projected salary increases ranging from 0% to 6% per year, depending on age and division, attributable to seniority/merit; d) pre-retirement mortality based on 75% of the RP-2000 Combined Healthy Table set back zero years for men and zero years for women; and e) post-retirement mortality based on the 105% of the 1994 Group Annuity Mortality Table set back zero years for men and zero years for women. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period. The unfunded actuarial accrued liability (UAAL) is being amortized as a level percentage of projected payroll on an open basis. The amortization period at February 29, 2012 was 28 years for the General division and 30 years for the Police division. The amortization period as of February 28, 2013 was 21 years for the General division and 30 years for the Police division. Because of the accounting method used, the City does not record a liability for NPO.

**4. Trend Information**

The following information is intended to help users assess the retirement plan's funding status on a going-concern basis, assess progress being made in accumulating assets to pay benefits when due, and allow for comparisons with other public employee retirement systems.

**Three-year Trend Information**

<b>For The LAGERS Years Ended June 30</b>	<b>APC</b>	<b>Percentage Of APC Contributed</b>	<b>NPO</b>
2014	\$ 686,806	93.1 %	\$ 316,159
2013	646,572	88.8	268,433
2012	594,939	87.6	195,806

**NOTE E - PENSION PLAN (Continued)**

**4. Trend Information (Continued)**

**Schedule of Funding Progress**

<b>For The Valuation Years Ended February 28/29</b>	<b>Actuarial Value Of Assets</b>	<b>Entry Age Actuarial Accrued Liability (AAL)</b>	<b>UAAL</b>
2014	\$ 8,135,597	\$ 13,612,515	\$ 5,476,918
2013	10,343,985	15,673,547	5,329,562
2012	9,169,619	14,427,966	5,258,347
<b>For The Valuation Years Ended February 28/29</b>	<b>Funded Ratio</b>	<b>Annual Covered Payroll</b>	<b>UAAL As A Percentage Of Covered Payroll</b>
2014	60 %	\$ 4,156,379	132 %
2013	66	4,141,258	129
2012	64	3,878,434	136

The above assets and AAL do not include the assets and present value of benefits associated with the Benefit Reserve Fund and Casualty Reserve Fund. The actuarial assumptions were changed in conjunction with the February 28, 2011 annual actuarial valuations. For a complete description of the actuarial assumptions used in the annual valuations, please contact the LAGERS' office in Jefferson City, MO.

**NOTE F - POST-EMPLOYMENT BENEFITS**

Certain full-time personnel of the City as of January 1, 2003, excluding the Mayor, who are covered by the City's Group Insurance Plan shall, on retirement and qualification for retirement benefits under LAGERS (see Note E), be entitled to receive fully paid health insurance benefits covering such personnel and their spouse, if the spouse is a participant in the City's Group Insurance Plan at the time of retirement. Coverage will continue until the death of the employee or until the employee reaches the age of 70, whichever event occurs first.

At December 31, 2014, there were 8 retired employees receiving post-employment benefits resulting in a post-employment expense of \$108,348 for the year. Because of the accounting method used, the City does not record a liability for post-employment benefits.

**CITY OF ST. ANN, MISSOURI**  
**NOTES TO FINANCIAL STATEMENTS**

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**NOTE G - OPERATING LEASE AS LESSEE**

The City renewed the lease for golf carts in August 2013 for a period through August 2016. The City has determined this lease does not meet the criteria for capitalization and, accordingly, accounts for this lease as an operating lease. Rent expense for the golf carts for the year ended December 31, 2014 was \$15,984.

The future minimum lease payments required for the lease are as follows:

<u>For The Years Ending December 31</u>	
2015	\$ 15,984
2016	<u>10,656</u>
Total	<u>\$ 26,640</u>

**NOTE H - OPERATING LEASES AS LESSOR**

The City has leases for various communication tower facilities. The following is a schedule by year of future minimum rentals required under operating leases as lessor:

<u>For The Years Ending December 31</u>	
2015	\$ 175,226
2016	57,403
2017	50,270
2018	50,270
2019	11,700
2020 - 2024	61,509
2025 - 2029	69,351
2030 - 2034	<u>28,964</u>
Total	<u>\$ 504,693</u>

**NOTE I - INTERFUND ASSETS/LIABILITIES**

Individual interfund assets and liabilities balances are as follows:

**NOTE I - INTERFUND ASSETS/LIABILITIES (Continued)**

**Due from/to other funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>December 31 2014</u>
Sewer Lateral	General	\$ 1,302
General	Park	26,294
Total		\$ 27,596

The outstanding balances between funds result mainly from the time lag between the dates that: 1) interfund goods and services are provided or reimbursable expenditures occur, 2) transactions are recorded in the accounting system, and 3) payments between funds are made. All interfund balances are expected to be repaid during the next fiscal year.

**Advance from/to other fund**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>December 31 2014</u>
Economic Development	Red Light Camera	\$ 41,621

This interfund advance bears interest not to exceed 4.5% and is to be paid as funds permit.

**NOTE J - RESTRICTED NET POSITION**

The government-wide statement of net position - modified cash basis reports \$783,786 of restricted net position, of which \$750,015 is restricted by enabling legislation.

**NOTE K - FINES AND COURT COSTS FOR TRAFFIC VIOLATIONS**

RSMo 302.341.2 requires an accounting of the percentage of annual fines and courts costs for traffic violations, including amended charges from any charged traffic violation, occurring within the City to total general operating revenue, to be included in the annual financial report. During the year, the amount of fines, forfeitures, and court costs for traffic violations; the general operating revenue; and related percent amounted to \$2,408,881, \$8,851,014, and 27.22%, respectively, which is below the threshold of 30% identified in RSMo 302.341.2.



**NOTE L - RISK MANAGEMENT**

The City is a member of the St. Louis Area Insurance Trust (SLAIT), which is a not-for-profit, self-insurance risk pool formed by various St. Louis County municipalities to cover workers' compensation and general liability matters to cover liability, workers' compensation, and employee health insurance risks.

SLAIT requires an annual premium payment by members to cover estimated claims payable and reserves for claims. The members of SLAIT have no legal interest in the assets, liabilities, or fund balances of SLAIT. However, the City is contingently liable to fund its pro rata share if any deficit incurred by SLAIT should SLAIT cease operation at some future date.

The City managed risks of loss related to property and other certain risks by purchasing commercial insurance. There were no significant reductions in insurance coverage during the year and settlement amounts have not exceeded insurance coverage for the current or three years prior.

**NOTE M - RELATED ORGANIZATION**

The Industrial Development Authority of the City of St. Ann, Missouri (IDA), a related organization, is excluded from the financial reporting entity because the City's accountability does not extend beyond making appointments. The IDA was organized to develop, advance, encourage, and promote commercial, industrial, agricultural, and manufacturing facilities in the City for the benefit of the City and its residents.

**NOTE N - TRANSFERS**

Interfund transfers are as follows:

<b>Transfers In</b>	<b>Transfers Out</b>	<b>December 31 2014</b>
General	Economic development	\$ 55,759
General	Capital improvements	125,000
General	Project	125,089
General	Nonmajor	60,000
Sewer lateral	General	25,000
Parks	Capital improvements	50,000
Total		\$ 440,848

Interfund transfers may be used to: 1) move revenues from the fund that ordinance or budget requires to collect them to the fund that ordinance or budget requires to expend them, 2) use unrestricted revenues collected in the General Fund to finance capital improvements and other funds in accordance with budgetary authorization, or 3) move revenues in excess of current year expenditures to other funds.

**NOTE O - CONTINGENCIES**

The City may be subject to claims and legal proceedings covering various matters that arise in the ordinary course of its activities. Management believes that any liability that may ultimately result from the resolution of these matters will not have a material adverse effect on the financial condition or results of operations of the City.

The City collected amounts on all residential property containing six or fewer dwelling units to provide funds to pay certain costs of repairs of defective lateral sewer service lines serving such dwelling units. Substantially all asserted claims by residents for reimbursement of all eligible costs have been paid in full.

The City had \$36,300,000 of tax increment revenue notes authorized but unissued. These tax increment revenue notes will provide funds to finance certain redevelopment project costs relating to a tax increment redevelopment plan for the Northwest Plaza redevelopment area.

The City has an agreement with a developer to provide a box culvert note for \$1,200,000 to be paid by the City after certain conditions are met related to a new development. Among other provisions, this note includes a provision that it will be repaid with the business license fees, and any unpaid amounts will be added to the note. In addition, this note will be refunded by a replacement transportation development district note.

**NOTE P - FUTURE ACCOUNTING PRONOUNCEMENTS**

GASB Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions*, will require the City to record UAAL on the government-wide statement of net position. UAAL equals the difference between the total pension liability and the value of assets set aside in a pension plan to pay benefits. GASB 68 may also require changes to the projection of benefit payments and the rate used to discount the projected benefit payments. GASB 68 will be effective for the City for the year ending December 31, 2015.

**SUPPLEMENTAL INFORMATION SECTION**

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - GENERAL FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>REVENUES</b>				
<b>Taxes</b>				
Sales	\$ 1,100,000	1,150,000	1,171,425	21,425
Real estate	500,000	650,000	663,456	13,456
Personal property	35,000	35,000	31,992	(3,008)
Road and bridge	120,000	120,000	127,619	7,619
Motor vehicle	145,000	145,000	154,910	9,910
Utility	1,425,000	1,550,000	1,543,069	(6,931)
Gasoline	325,000	325,000	336,055	11,055
Cigarette	40,000	40,000	42,375	2,375
Total Taxes	<u>3,690,000</u>	<u>4,015,000</u>	<u>4,070,901</u>	<u>55,901</u>
<b>Charges for Services</b>				
Golf course	344,000	344,000	304,327	(39,673)
Community center	231,000	231,000	198,672	(32,328)
Swimming pool	87,000	87,000	92,980	5,980
Police contracts:				
Dispatching	169,000	278,000	151,647	(126,353)
Prisoner housing	250,000	250,000	267,769	17,769
Recoupment/arrests	4,000	4,000	6,764	2,764
School resource officer	27,081	27,081	27,081	-
Towing	110,000	110,000	82,503	(27,497)
Total Charges For Services	<u>1,222,081</u>	<u>1,331,081</u>	<u>1,131,743</u>	<u>(199,338)</u>
<b>Licenses and Permits</b>				
Merchants licenses	300,000	300,000	305,132	5,132
Minimum standards	85,000	85,000	94,574	9,574
Building permits	240,000	100,000	68,321	(31,679)
Liquor licenses	10,000	10,000	10,550	550
Dog licenses	23,000	23,000	22,004	(996)
Excavating permits	7,000	7,000	11,421	4,421
Snow parking permits	500	500	180	(320)
Total Licenses And Permits	<u>665,500</u>	<u>525,500</u>	<u>512,182</u>	<u>(13,318)</u>
<b>Intergovernmental</b>	<u>15,000</u>	<u>15,000</u>	<u>33,962</u>	<u>18,962</u>

(Continued)

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>REVENUES (Continued)</b>				
<b>Fines and Fees</b>				
Court fines and fees	2,806,000	2,706,000	2,784,727	78,727
Speed camera	200,000	-	1,658	1,658
Cable franchise	125,000	150,000	158,483	8,483
Filing fees	400	400	225	(175)
Alarm	100	100	-	(100)
Animal control	-	-	3,320	3,320
Administrative fees	40,000	40,000	38,900	(1,100)
Total Fines And Fees	<u>3,171,500</u>	<u>2,896,500</u>	<u>2,987,313</u>	<u>90,813</u>
<b>Other</b>				
Weed and grass bills	25,000	25,000	31,556	6,556
Police report copies	1,500	1,500	1,175	(325)
Jail phone commissions	9,000	9,000	6,970	(2,030)
Inmate security fees	35,000	35,000	28,184	(6,816)
Advertising reimbursement	1,500	1,500	1,130	(370)
Tower leases	158,498	158,498	159,737	1,239
Right-of-way usage	13,780	13,780	10,336	(3,444)
Sign leases	5,000	5,000	5,000	-
Miscellaneous	5,000	5,000	23,235	18,235
Total Other	<u>254,278</u>	<u>254,278</u>	<u>267,323</u>	<u>13,045</u>
<b>Insurance Recovery</b>	<u>25,000</u>	<u>150,000</u>	<u>159,579</u>	<u>9,579</u>
<b>Investment Income</b>	<u>-</u>	<u>-</u>	<u>643</u>	<u>643</u>
Total Revenues	<u>9,043,359</u>	<u>9,187,359</u>	<u>9,163,646</u>	<u>(23,713)</u>
<b>EXPENDITURES</b>				
<b>Administration</b>				
Salaries	634,408	634,408	615,036	(19,372)
Group hospitalization	900,000	900,000	830,942	(69,058)
Pension plan	83,693	83,693	80,860	(2,833)
Payroll taxes	39,582	39,582	44,008	4,426
Unemployment compensation	10,000	10,000	29,482	19,482
Contractual services:				
General insurance	230,000	230,000	162,340	(67,660)
Audit and accounting	50,000	50,000	37,085	(12,915)

**(Continued)**

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>EXPENDITURES (Continued)</b>				
<b>Administration (Continued)</b>				
Contractual services (Continued):				
Advertising	3,700	3,700	494	(3,206)
REJIS and other computer consultants	30,000	30,000	70,598	40,598
Legal	110,000	110,000	100,704	(9,296)
Utilities	65,000	65,000	46,679	(18,321)
City official	4,000	4,000	1,679	(2,321)
Clothing	1,000	1,000	574	(426)
Stationery and supplies	35,000	35,000	28,959	(6,041)
Dues and subscriptions	8,500	8,500	3,174	(5,326)
Election	6,000	6,000	4,887	(1,113)
Miscellaneous	223,000	23,000	19,729	(3,271)
Postage and delivery	13,000	13,000	7,402	(5,598)
Newsletter	8,000	8,000	6,229	(1,771)
Training	1,500	1,500	285	(1,215)
Vending	1,100	1,100	1,225	125
Cell phones	2,500	2,500	2,099	(401)
Total Administration	<u>2,459,983</u>	<u>2,259,983</u>	<u>2,094,470</u>	<u>(165,513)</u>
<b>Police</b>				
Salaries	2,552,440	3,200,000	3,066,057	(133,943)
Pension plan	317,339	345,000	340,252	(4,748)
Payroll taxes	195,262	240,000	232,044	(7,956)
Contractual services:				
Utilities	80,000	80,000	80,767	767
Teletype	50,000	110,000	109,899	(101)
Maintenance:				
Gasoline	175,000	175,000	154,281	(20,719)
Diesel fuel	500	500	69	(431)
Police clothing	10,000	10,000	9,743	(257)
Drug testing	-	-	1,150	1,150
Miscellaneous	2,000	2,000	582	(1,418)
Stationery supplies	45,000	45,000	44,975	(25)
Traffic	1,000	1,000	75	(925)
Identification	5,000	5,000	3,921	(1,079)
Cell phones	20,000	20,000	20,113	113
Total Police	<u>3,453,541</u>	<u>4,233,500</u>	<u>4,063,928</u>	<u>(169,572)</u>

(Continued)

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

<b>EXPENDITURES (Continued)</b>	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>Public Services</b>				
Salaries	537,210	537,210	485,607	(51,603)
Pension plans	78,999	78,999	76,316	(2,683)
Payroll taxes	41,097	41,097	37,149	(3,948)
Contractual services:				
Street lighting	95,000	95,000	90,043	(4,957)
Utilities	30,000	30,000	38,118	8,118
Maintenance:				
Gasoline	40,000	40,000	37,307	(2,693)
Diesel fuel	5,000	5,000	12,873	7,873
Dues and subscriptions	500	500	840	340
Miscellaneous	150	150	-	(150)
Debris removal	50,000	50,000	30,345	(19,655)
Supplies	75,000	75,000	39,865	(35,135)
Mosquito control	5,000	5,000	8,516	3,516
Clothing	2,000	2,000	1,219	(781)
Training	500	500	373	(127)
Cell phones	5,000	5,000	5,137	137
Total Public Services	965,456	965,456	863,708	(101,748)
<b>Facilities</b>				
Salaries	89,229	120,000	111,657	(8,343)
Pension plan	5,670	9,000	8,194	(806)
Group hospitalization	5,000	5,000	-	(5,000)
Service agreements	50,000	50,000	94,964	44,964
Payroll taxes	6,826	9,000	8,542	(458)
Maintenance of City Hall	25,000	100,000	109,293	9,293
Maintenance	50,000	100,000	24,945	(75,055)
Police maintenance	100,000	165,000	158,389	(6,611)
City Hall supplies	15,000	15,000	9,994	(5,006)
Total Facilities	346,725	573,000	525,978	(47,022)

(Continued)

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<b>EXPENDITURES (Continued)</b>				
<b>Parks and Recreation</b>				
Parks:				
Salaries	291,483	310,000	293,765	(16,235)
Pension plan	44,908	45,000	44,938	(62)
Payroll taxes	22,298	23,000	22,356	(644)
Total Parks	<u>358,689</u>	<u>378,000</u>	<u>361,059</u>	<u>(16,941)</u>
Pool department:				
Salaries	162,000	162,000	150,483	(11,517)
Pension plan	8,148	8,148	-	(8,148)
Payroll taxes	12,393	12,393	11,512	(881)
Total Pool Department	<u>182,541</u>	<u>182,541</u>	<u>161,995</u>	<u>(20,546)</u>
Golf course:				
Salaries	264,429	264,429	252,859	(11,570)
Pension plan	34,809	34,809	34,988	179
Payroll taxes	20,229	20,229	19,344	(885)
Total Golf Course	<u>319,467</u>	<u>319,467</u>	<u>307,191</u>	<u>(12,276)</u>
Community center:				
Salaries	312,705	390,000	371,323	(18,677)
Pension plan	44,175	54,000	52,601	(1,399)
Payroll taxes	23,922	29,000	28,448	(552)
Total Community Center	<u>380,802</u>	<u>473,000</u>	<u>452,372</u>	<u>(20,628)</u>
Total Parks And Recreation	<u>1,241,499</u>	<u>1,353,008</u>	<u>1,282,617</u>	<u>(70,391)</u>
<b>Corrections</b>				
Salaries	487,900	780,000	737,502	(42,498)
Pension plan	55,853	55,853	55,139	(714)
Payroll taxes	37,324	65,000	60,197	(4,803)
Clothing	500	500	-	(500)
Prisoner maintenance	70,000	70,000	71,204	1,204
Total Corrections	<u>651,577</u>	<u>971,353</u>	<u>924,042</u>	<u>(47,311)</u>

(Continued)



**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES,**  
**EXPENDITURES, AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - GENERAL FUND (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>EXPENDITURES (Continued)</b>				
<b>Senior Program</b>				
Salaries	89,192	89,192	90,091	899
Pension plan	14,781	14,781	15,209	428
Payroll taxes	6,823	6,823	6,892	69
Insurance	5,000	5,000	2,500	(2,500)
Maintenance	5,000	5,000	-	(5,000)
Supplies	2,000	2,000	-	(2,000)
Events	1,000	1,000	-	(1,000)
Total Senior Program	123,796	123,796	114,692	(9,104)
Total Expenditures	9,242,577	10,480,096	9,869,435	(610,661)
<b>REVENUES UNDER EXPENDITURES</b>	<b>(199,218)</b>	<b>(1,292,737)</b>	<b>(705,789)</b>	<b>586,948</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sales of capital assets	250	250	8,528	8,278
Transfers in	245,000	320,089	365,848	45,759
Transfers out	-	-	(25,000)	(25,000)
Total Other Financing Sources (Uses)	245,250	320,339	349,376	29,037
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 46,032</b>	<b>(972,398)</b>	<b>(356,413)</b>	<b>615,985</b>
<b>FUND BALANCE, JANUARY 1</b>			<b>1,783,836</b>	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 1,427,423</b>	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - SEWER LATERAL SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Taxes	\$ -	-	30,485	30,485
Investment income	500	500	2	(498)
Total Revenues	500	500	30,487	29,987
<b>EXPENDITURES</b>				
Public services	96,000	60,000	57,179	(2,821)
<b>REVENUES UNDER EXPENDITURES</b>	(95,500)	(59,500)	(26,692)	32,808
<b>OTHER FINANCING SOURCES</b>				
Transfers in	-	-	25,000	25,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (95,500)</b>	<b>(59,500)</b>	<b>(1,692)</b>	<b>57,808</b>
FUND BALANCE, JANUARY 1			336,643	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 334,951</b>	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - CAPITAL IMPROVEMENTS FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Taxes	\$ 725,000	725,000	845,987	120,987
Investment income	100	100	-	(100)
Total Revenues	725,100	725,100	845,987	120,887
<b>EXPENDITURES</b>				
Capital outlay	222,336	549,063	437,648	(111,415)
Debt service:				
Principal retirement	208,097	208,097	304,929	96,832
Interest and other costs	190,903	190,903	191,358	455
Total Expenditures	621,336	948,063	933,935	(14,128)
<b>REVENUES OVER (UNDER) EXPEN- DITURES</b>	103,764	(222,963)	(87,948)	135,015
<b>OTHER FINANCING SOURCES (USES)</b>				
Sales of capital assets	-	100,000	-	(100,000)
Transfers out	(300,000)	(150,000)	(175,000)	(25,000)
Total Other Financing Sources (Uses)	(300,000)	(50,000)	(175,000)	(125,000)
<b>NET CHANGE IN FUND BALANCE</b>	\$ (196,236)	(272,963)	(262,948)	10,015
FUND BALANCE, JANUARY 1			407,839	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 144,891</b>	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - ECONOMIC DEVELOPMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Taxes	\$ 450,000	500,000	511,722	11,722
Intergovernmental	200,000	71,000	71,579	579
Investment income	1,000	1,000	2	(998)
Total Revenues	651,000	572,000	583,303	11,303
<b>EXPENDITURES</b>				
Economic development	595,225	620,225	541,947	(78,278)
Debt service:				
Principal retirement	34,592	34,592	23,845	(10,747)
Interest and other costs	1,708	1,708	359	(1,349)
Total Expenditures	631,525	656,525	566,151	(90,374)
<b>REVENUES OVER (UNDER) EXPEN- DITURES</b>	19,475	(84,525)	17,152	101,677
<b>OTHER FINANCING USES</b>				
Transfers out	(75,000)	(75,000)	(55,759)	(19,241)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (55,525)</b>	<b>(159,525)</b>	<b>(38,607)</b>	<b>120,918</b>
FUND BALANCE, JANUARY 1			238,382	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 199,775</b>	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - PROJECT FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Investment income	\$ -	-	1,000	1,000
<b>EXPENDITURES</b>				
Capital outlay	-	371,455	398,203	26,748
Debt service:				
Interest and other costs	-	-	15,000	15,000
Total Expenditures	-	371,455	413,203	41,748
<b>REVENUES UNDER EXPENDITURES</b>	-	(371,455)	(412,203)	(40,748)
<b>OTHER FINANCING USES</b>				
Transfers out	-	(125,089)	(125,089)	-
<b>NET CHANGE IN FUND BALANCE</b>	\$ -	(496,544)	(537,292)	(40,748)
FUND BALANCE, JANUARY 1			5,234,225	
<b>FUND BALANCE, DECEMBER 31</b>			\$ 4,696,933	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - PARKS SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Taxes	\$ 450,000	500,000	511,840	11,840
Intergovernmental	-	-	11,310	11,310
Investment income	250	-	-	-
Total Revenues	450,250	500,000	523,150	23,150
<b>EXPENDITURES</b>				
Current:				
Parks and recreation	618,696	637,696	562,365	(75,331)
Capital outlay	80,000	8,000	36,859	28,859
Debt service:				
Principal retirement	11,623	11,623	7,985	(3,638)
Interest and other costs	1,481	1,481	1,075	(406)
Total Expenditures	711,800	658,800	608,284	(50,516)
<b>REVENUES UNDER EXPENDITURES</b>	(261,550)	(158,800)	(85,134)	73,666
<b>OTHER FINANCING SOURCES</b>				
Transfers in	150,000	50,000	50,000	-
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (111,550)</b>	<b>(108,800)</b>	<b>(35,134)</b>	<b>73,666</b>
FUND BALANCE, JANUARY 1			76,775	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ 41,641</b>	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - RED LIGHT CAMERA SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Fines and fees	\$ 125,000	500	700	200
<b>EXPENDITURES</b>				
Public safety	160,597	86,000	83,734	(2,266)
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (35,597)</b>	<b>(85,500)</b>	<b>(83,034)</b>	<b>2,466</b>
<b>FUND BALANCE, JANUARY 1</b>			41,825	
<b>FUND BALANCE, DECEMBER 31</b>			<b>\$ (41,209)</b>	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - COMBINING BALANCE SHEET -**  
**MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS**  
**DECEMBER 31, 2014**

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	<b>Special Revenue Funds</b>		
	<b>Law Enforcement</b>	<b>Judicial Training</b>	<b>Total</b>
<b>ASSETS</b>			
Cash and investments	\$ 13,623	15,134	28,757
 <b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>	\$ -	-	-
<b>Fund Balances</b>			
Restricted for:			
Law enforcement	13,623	-	13,623
Judicial training	-	15,134	15,134
Total Fund Balances	13,623	15,134	28,757
Total Liabilities And Fund Balances	\$ 13,623	15,134	28,757



**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - COMBINING SCHEDULE OF**  
**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -**  
**MODIFIED CASH BASIS - NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Special Revenue Funds</u>		<u>Total</u>
	<u>Law Enforcement</u>	<u>Judicial Training</u>	
<b>REVENUES</b>			
Intergovernmental	\$ 5,265	14,219	19,484
Fines and fees	328,111	-	328,111
Total Revenues	<u>333,376</u>	<u>14,219</u>	<u>347,595</u>
<b>EXPENDITURES</b>			
Current:			
Judicial training	-	8,218	8,218
Police services	313,049	-	313,049
Total Expenditures	<u>313,049</u>	<u>8,218</u>	<u>321,267</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	20,327	6,001	26,328
<b>OTHER FINANCING SOURCES/(USES)</b>			
Transfers out	<u>(50,000)</u>	<u>(10,000)</u>	<u>(60,000)</u>
<b>NET CHANGE IN FUND BALANCES</b>	(29,673)	(3,999)	(33,672)
FUND BALANCES, JANUARY 1	<u>43,296</u>	<u>19,133</u>	<u>62,429</u>
<b>FUND BALANCES, DECEMBER 31</b>	<u>\$ 13,623</u>	<u>15,134</u>	<u>28,757</u>

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - LAW ENFORCEMENT SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Intergovernmental	\$ 175,000	-	5,265	5,265
Fines and fees	40,000	325,000	328,111	3,111
Total Revenues	215,000	325,000	333,376	8,376
<b>EXPENDITURES</b>				
Police services	236,000	350,750	313,049	(37,701)
<b>REVENUES OVER (UNDER) EXPENDITURES</b>				
	(21,000)	(25,750)	20,327	46,077
<b>OTHER FINANCING USES</b>				
Transfers out	-	-	(50,000)	(50,000)
<b>NET CHANGE IN FUND BALANCE</b>				
	\$ (21,000)	(25,750)	(29,673)	(3,923)
FUND BALANCE, JANUARY 1			43,296	
FUND BALANCE, DECEMBER 31			\$ 13,623	

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGE IN FUND BALANCE - BUDGET AND ACTUAL -**  
**MODIFIED CASH BASIS - JUDICIAL TRAINING SPECIAL REVENUE FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>	<b>Over (Under) Budget</b>
<b>REVENUES</b>				
Intergovernmental	\$ 14,000	14,000	14,219	219
<b>EXPENDITURES</b>				
Judicial training	10,000	10,000	8,218	(1,782)
<b>REVENUES OVER EXPENDITURES</b>	4,000	4,000	6,001	2,001
<b>OTHER FINANCING USES</b>				
Transfers out	(20,000)	(20,000)	(10,000)	10,000
<b>NET CHANGE IN FUND BALANCE</b>	\$ (16,000)	\$ (16,000)	(3,999)	12,001
<b>FUND BALANCE, JANUARY 1</b>			19,133	
<b>FUND BALANCE, DECEMBER 31</b>			\$ 15,134	

**CITY OF ST ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - STATEMENT OF CHANGES**  
**IN ASSETS AND LIABILITIES - AGENCY FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Balance December 31 2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance December 31 2014</u>
<b>COURT BOND FUND</b>				
Assets - cash	\$ 318,731	3,049,966	3,175,157	193,540
Liabilities - court bonds payable	\$ 318,731	3,049,966	3,175,157	193,540
<b>GALA FUND</b>				
Assets - cash	\$ 4,349	6,156	7,464	3,041
Liabilities - due to others	\$ 4,349	6,156	7,464	3,041
<b>D.A.R.E. PROGRAM FUND</b>				
Assets - cash	\$ 41	-	41	-
Liabilities - due to others	\$ 41	-	41	-
<b>FLOWER FUND</b>				
Assets - cash	\$ 13	38	51	-
Liabilities - due to others	\$ 13	38	51	-
<b>ALL AGENCY FUNDS</b>				
Assets:				
Cash	\$ 323,134	3,056,160	3,182,713	196,581
Liabilities:				
Court bonds payable	\$ 318,731	3,049,966	3,175,157	193,540
Due to others	4,403	6,194	7,556	3,041
Total Liabilities	\$ 323,134	3,056,160	3,182,713	196,581

**CITY OF ST. ANN, MISSOURI**  
**SUPPLEMENTAL INFORMATION - NOTES TO SCHEDULES**  
**OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCES - BUDGET AND ACTUAL - MODIFIED CASH BASIS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

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**Budgets and Budgetary Accounting**

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The proposed budget for the governmental funds is submitted to the Board of Aldermen for the fiscal year. The operating budget includes proposed expenditures and means of financing them, not to exceed the total revenue of the preceding year plus any balance at the end of such year.
- b. The budget is adopted in accordance with the modified cash basis of accounting.
- c. The budget must be adopted by the affirmative vote of a majority of the Board of Aldermen for each fiscal year.
- d. All appropriations not spent or legally encumbered at year-end lapse.

For the year ended December 31, 2014, expenditures exceeded appropriations in the Project Fund by \$41,748. These expenditures were funded by additional revenues and available fund balance.

**INTERNAL CONTROL AND COMPLIANCE SECTION**



**Hochschild, Bloom & Company LLP**

Certified Public Accountants

Consultants and Advisors

**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**INDEPENDENT AUDITOR'S REPORT**

June 24, 2015

Honorable Mayor and Board of Aldermen  
**CITY OF ST. ANN, MISSOURI**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **CITY OF ST. ANN, MISSOURI** (the City), as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 24, 2015.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a com-

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- 1000 Washington Square, P. O. Box 1457, Washington, Missouri 63090-8457, 636-239-4785, Fax 636-239-5448

bination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
CERTIFIED PUBLIC ACCOUNTANTS



# Annual Budget

JANUARY 1, 2015  
THRU  
DECEMBER 31, 2015



Proposed 11-24-2014  
Adopted 12-1-2014

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## BUDGET NARRATIVE

In 2015 the City will begin to see the fruits of groundwork laid over the last several years. Construction will continue on the Crossings at Northwest. The first retail anchor Menard's will open. Additional retail tenants will be announced as will office, back office and other users. Commercial property not within the TIF Redevelopment Area, beginning with the old Piccadilly Restaurant, will begin to benefit from the redevelopment effort associated with the Crossings at Northwest. The 2015 budget is the first that I have had the pleasure for estimating an increase in sales tax revenue since I started with the City in 2004.

2015 will start with several large street reconstruction projects, Adie Rd. and Breckenridge Ave underway. These are both Federal Transportation Improvement Projects (TIP) and represent the City's leverage of a multitude of funding sources to stabilize and rehabilitate its street infrastructure. 2015 will also see the St. Charles Rock Rd. Transportation Development District (Rock Rd. TDD) fully implemented. The Rock Rd. TDD will attempt to secure financing to facilitate the kick start of further street rehabilitation. It will also serve as the advance funding for portions of the Adie Rd. project. Provided financing is obtained several significant mill & overlay projects can be undertaken in 2015.

A \$4 million renovation of the City's Community Center will be completed in late 2015. This renovation will be funded by the 2013 Certificate of Participation (COP) financing that the City secured in 2013 and by St. Louis County Municipal Park Grant Funds. City Staff will spend the first part of 2015 analyzing how the renovated center will be staffed and operated as significant changes must be made to insure the long term viability of this significant community asset. Staff will also be evaluating the City's other Park & Recreation Programs and facilities to insure their long term viability as well.

As part of the 2013 COP financing, the City plans on significant improvements to the City Hall/Police/Jail Complex. Renovation of the old garage into a Police Training Facility has been completed. The City purchased a state of the art Use of Force simulator with seized drug funds that will be made available to surrounding police agencies for a rental fee. A new Police Dispatch area was also completed and will be utilized once the new St. Louis County Emergency Communication System comes on line in early 2015. This will provide the City the ability to offer 911 and Police Dispatching services to a wider selection of surrounding agencies and thus increased contract revenue at minimal cost. A new emergency generator and improvements to the rear parking lot and drainage issues will also be addressed. Finally, significant improvements to the jail will also be undertaken.

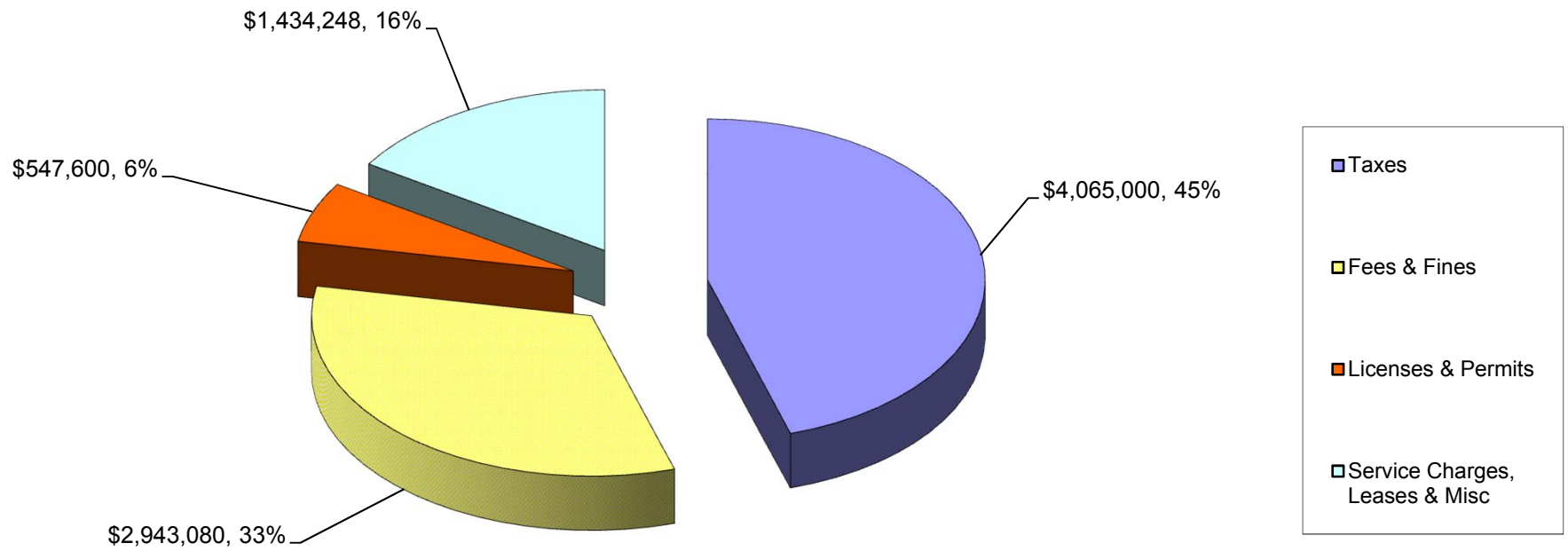
The City hopes to sell its Tub Grinder as it transitions away from processing yard waste. Funds from the sale will be utilized to facilitate improvements to the City's Public Services Facility. Major items that need to be addressed include building tuck pointing, energy efficiency upgrades, parking lot renovations, fence replacement and material containment. Once the Tub Grinder is sold, the City will prioritize these projects.

Finally with the events emerging from the Ferguson shooting incident that occurred in August and the subsequent grand jury announcement, the City will need to be watchful for legislative actions that emerge from the fall out. Since the event in August, the City, like most others with a municipal police department, has contributed significant manpower resources to help deal with protests and emergency needs. Unlike many other municipalities, the City has substantial Reserve Police Program that helps with manpower needs and has been a key factor in dealing with this issue.

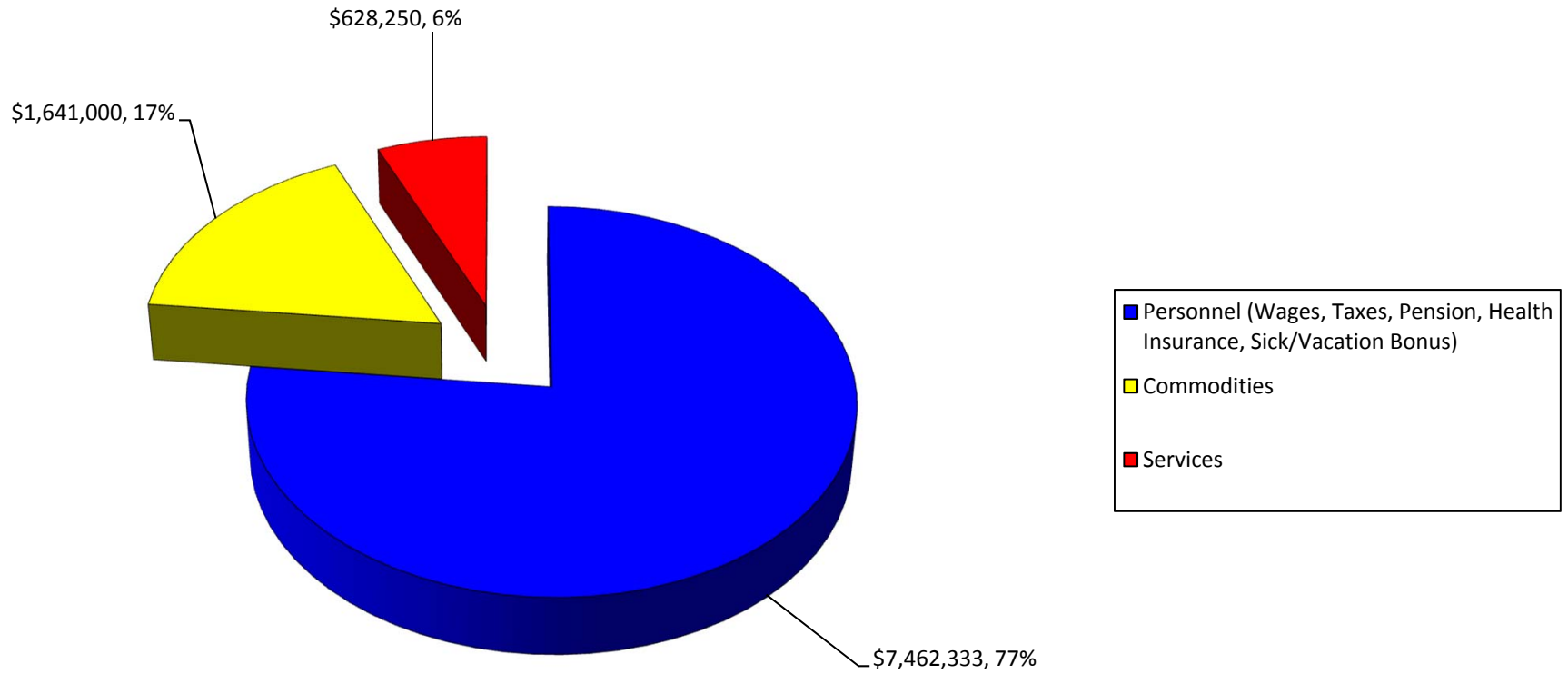
Respectfully Submitted,

Matthew K. Conley  
City Administrator/City Clerk

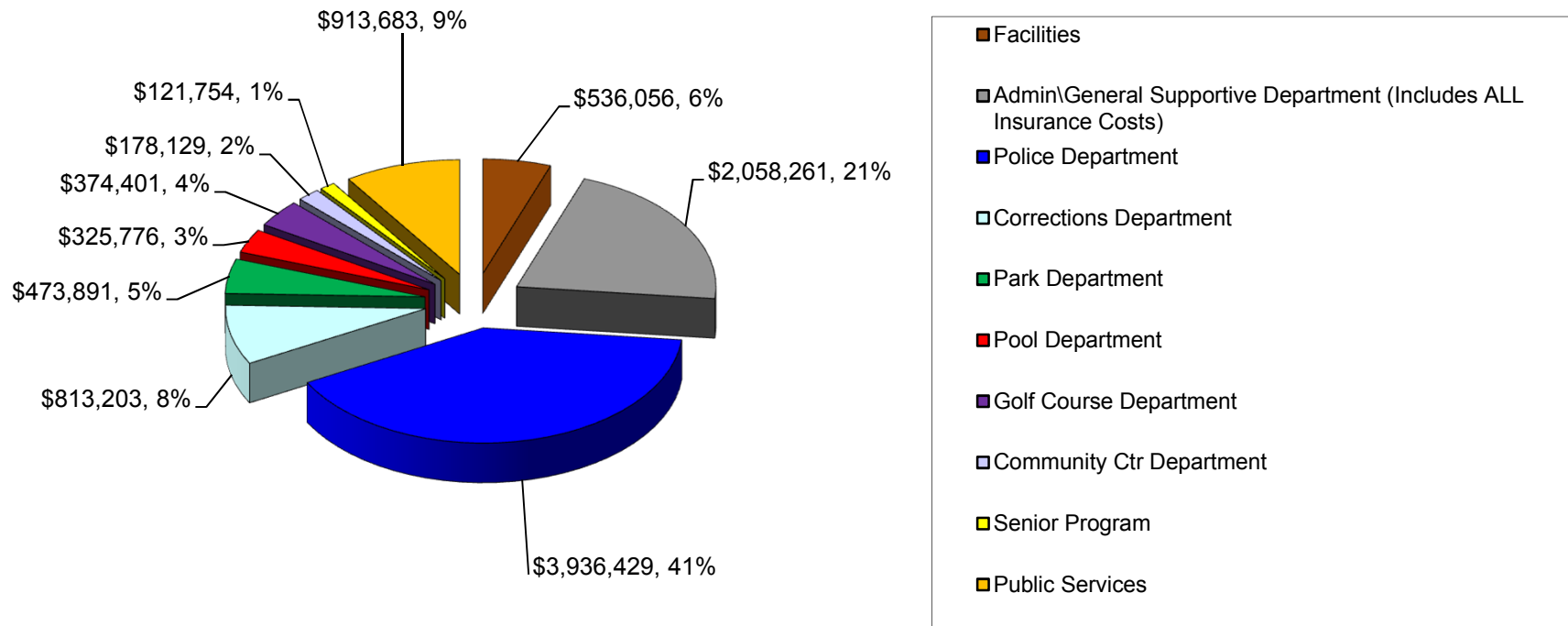
## GENERAL FUND REVENUE SOURCES



### Operating Expenses By Category



## OPERATING EXPENSES BY DEPARTMENT



**GENERAL FUND**

**PARK FUND**

**SPECIAL FUNDS**

LAW ENFORCEMENT FUND	CAPITAL IMPROVEMENT FUND	ECONOMIC DEVELOPMENT FUND	SEWER FUND	JUDICIAL FUND
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	2013 Audited	2014 Budget	2014 Estimated	2015 Budget		Budget	Budget	2015 Budget Budget	Budget	Budget	TOTAL		
<b>REVENUES</b>													
Advertising Reimbursements	3,550	1,500	1,150	1,500									
Alarm	30	100	0	0									
Administrative Processing Fees	51,105	40,000	37,000	40,000									
Demolition\Building Permits	40,539	240,000	65,259	75,000									
Cablevision Receipts	135,983	125,000	158,483	150,000									
Cigarette Tax	42,371	40,000	41,000	40,000									
City Court Costs, Fines, Fees	3,174,481	2,800,000	2,750,000	2,750,000				35,000		10,000			
Community Center	220,466	230,000	190,000	75,000									
Contract Prisoner Housing	207,745	250,000	275,000	340,000									
Copies of Police Reports	1,581	1,500	1,250	1,500									
CVC		6,000	5,000	5,000									
Dog Licenses & Fines	26,549	23,000	24,114	23,000									
Dispatch\Housing\Transport Contracts	49,000	169,000	185,000	300,000									
Excavating Permits	6,875	7,000	11,000	5,000									
Filing Fees	200	400	300	300									
Gasoline Tax	329,959	325,000	300,000	300,000									
Golf Course	325,107												
Admissions		270,000	240,000	270,000									
Beer Sales		18,000		18,000									
Cart Rentals		40,000	41,000	40,000									
Pull Carts		5,000	4,200	5,000									
Concessions		11,000	9,500	10,000									
Grants	25,430	15,000	31,000	10,000				50,000		100,000			
Income on Investments	4,365		4,000	2,000	250					500			
Inmate Securty Fees	38,221	35,000	29,000	30,000									
Insurance Reimbursements	101,931	25,000	142,355	25,000									
Jail Phone Commissions	8,921	9,000	7,000	6,000									
Leases	170,484												
Cingular		11,000	10,000	11,000									
Sign	5,000	5,000	5,000	500									
SpectraSite (City Hall)		72,000	72,000	72,000									
Sprint (Tiemeyer Park)		26,748	26,748	26,748									
T-Mobile (Gertrude)		45,000	44,000	45,000									
FAA Tower Lease		750	750	750									
Enterprise Lease		3,000	2,500	3,000									
Clearwire			21,000	20,000									
Liquor Licenses	11,113	10,000	10,550	9,500									
Merchants License	315,797	300,000	304,792	350,000									
Minimum Standards	79,877	85,000	90,000	85,000									
Miscellaneous	6,730	5,000	4,100	5,000									
Motor Vehicle Sales Tax & Fees	141,752	145,000	145,000	130,000									
Recoupment/Arrests	6,138	4,000	6,000	4,000									
Real Estate Taxes	332,909	200,000	200,000	200,000						20,000			
Prop P Real Estate Taxes		300,000	300,000	300,000									
Personal Property Taxes	27,837	35,000	35,000	35,000									
Right-of-Way Usage	13,781	13,780	13,780	13,780									
Road & Bridge Tax	119,035	120,000	110,000	110,000									
Sale of City Property		250	8,000	250									
Sales Tax	1,111,313	1,100,000	1,160,000	1,250,000	575,000			750,000	350,000				
School/Park Zone Enforcement	244,254	200,000	0	0									
Snow Parking Permits	640	500	200	100									
SRO-Ritenour Partnership	27,081	27,081	27,081	54,000									
Swimming Pool	87,020												
Admissions		75,000	78,000	75,000									
Concessions		12,000	13,143	11,000									
Special Events			4,000	5,000									
Release\Transport\Processing\Towing	126,205	110,000	85,000	75,000									
Utility Tax	1,469,709	1,425,000	1,550,000	1,550,000									
Vending Income		1,000	900	1,000									
Weed/Grass Bills/Vacant Housing	23,928	25,000	27,000	25,000									
<b>TOTAL REVENUE</b>	<b>9,115,012</b>	<b>9,043,609</b>	<b>8,907,155</b>	<b>8,989,928</b>	<b>575,250</b>			<b>85,000</b>	<b>750,000</b>	<b>450,000</b>	<b>20,500</b>	<b>10,000</b>	<b>10,880,678</b>

**GENERAL FUND**

**PARK  
FUND**

LAW ENFORCEMENT FUND	CAPITAL IMPROVEMENT FUND	ECONOMIC DEVELOPMENT FUND	SEWER FUND	JUDICIAL FUND
----------------------------	--------------------------------	---------------------------------	---------------	------------------

	2013 Audited	2014 Budget	2014 Estimated	2015 Budget		Budget	Budget	2015 Budget Budget	Budget	Budget	TOTAL
<b>EXPENSES</b>											
Facilities	456,378	346,726	333,122	536,056							
Admin\General Supportive Department	2,138,736	2,259,982	2,107,889	2,058,261							
Police Department	3,663,138	3,453,541	4,112,750	3,936,429			80,000	175,000	129,300		10,000
Corrections Department	721,731	651,576	915,918	813,203							
Park Department	356,073	358,689	358,400		473,891			18,500			
Pool Department	154,959	182,541	162,500		325,776			10,000			
Golf Course Department	302,349	319,467	319,809		374,401			37,700			
Community Center Department	443,819	380,802	455,000		178,129			5,000			
Senior Program	119,832	123,796	119,400		121,754						
Public Services	910,109	965,455	890,324	752,439				43,476	224,000	96,000	
<b>Pay Plan Adjustment</b>		200,000		0							
<b>TOTAL EXPENSES</b>	9,267,124	9,242,577	9,775,112	8,096,388	1,473,951	80,000	380,633	353,300	96,000	10,000	10,490,272



	GENERAL FUND				PARK FUND	LAW ENFORCEMENT FUND	CAPITAL IMPROVEMENT FUND	ECONOMIC DEVELOPMENT FUND	SEWER FUND	JUDICIAL FUND	TOTAL
	2013 Audited	2014 Budget	2014 Estimated	2015 Budget	Budget	Budget	2015 Budget Budget	Budget	Budget		
Revenue over(under) expenses before Transfers	(152,112)	(198,968)	(867,957)	893,540	(898,701)	5,000	369,367	96,700	(75,500)	0	390,406
TRANSFERS											
Debt Service (Principal and Interest 2013 COPS)							(400,000)				
Capital Improvements Fund	100,000	150,000	150,000								
Sale of Capital Assets	7,125										
Sewer Fund (Reimbursement)											
Economic Development	57,016	75,000	150,000								
Judicial Training		10,000	10,000								
Park				(839,000)	839,000						
2013 COPS Project Reimbursement			375,000								
Revenue over(under) expenses	12,029	26,032	(182,957)	54,540	(59,701)	5,000	(30,633)	96,700	(75,500)	0	(9,594)
Operating Cash Balance January 1	1,771,807	1,836,105	1,783,836	1,600,879	60,000	40,000	50,000	100,000	300,000	10,000	2,160,879
<b>Operating Cash Balance December 31</b>	<b>1,783,836</b>	<b>1,862,137</b>	<b>1,600,879</b>	<b>1,655,419</b>	<b>299</b>	<b>45,000</b>	<b>19,367</b>	<b>196,700</b>	<b>224,500</b>	<b>10,000</b>	<b>2,151,285</b>

**Facilities Expenses**

	Account	2013 Audit	2014 Budget	2014 Estimated	2015 Budget
Salaries	111005001	71,868	89,229	30,000	54,964
Pension		7,464	5,670		6,888
FICA		5,498	6,826	8,122	4,205
Group Hospitalization	111005019	0	5,000	0	0
Maintenance of Capital Facilities/Equipment					
City Hall Bldg and Equip Maintenance	111035026	73,969	25,000	0	50,000
City Hall Supplies	111035074	9,711	15,000	11,000	15,000
Public Services Bldg & Equip Maintenance		40,732	50,000	31,000	10,000
Police Equip Maintenance	111045026	207,609	100,000	175,000	200,000
Maint. Agreements	111005016	39,527	50,000	78,000	35,000
City Hall\Police\Jail Utilites					160,000
<b>TOTAL</b>		456,378	346,726	333,122	536,056

## **Admin/General Supportive Expenses**

	Account	2013 Audit	2014 Budget	2014 Estimated	2015 Budget
General Insurance	103005000	222,347	230,000	200,000	240,000
Salaries Admin	103005001	591,405	282,095	310,000	273,920
Salaries Court	103005008		185,313	200,000	177,435
Salaries Government	103005012		50,000	38,000	40,000
Judge and Prosecutors	103005013		117,000	95,000	100,000
Audit, Accounting, Financial	103005004	43,314	50,000	43,000	50,000
Advertising	103005005	3,333	3,700	500	2,000
City Hall Clothing	103005009	65	1,000	750	1,000
City Official Expense	103005007	1,516	4,000	2,500	4,000
Special Events	103005003		1,000	500	1,000
Employee Appreciation	103005014		2,000	2,000	2,000
Dues & Subscriptions	103005015	7,941	8,500	2,815	8,500
Group Hospitalization	103005019	846,141	900,000	850,000	775,000
Pension	103005020	72,901	83,693	81,000	79,067
Election Expense	103005021	3,129	6,000	4,886	6,000
Legal	103005045	109,010	110,000	100,000	110,000
Miscellaneous	103005050	23,934	5,000	2,000	5,000
Bank Fee			14,000	12,000	14,000
FICA	103005055	41,313	39,582	43,000	45,239
Postage-Delivery Expense	103005060	10,329	13,000	7,000	10,000
Supplies	103005070	30,177	35,000	32,000	35,000
REJIS/MIS	103005071	48,418	30,000	80,000	40,000
Training	103005078	420	1,500	300	1,500
Unemployment Compensation	103005090	3,611	10,000	29,000	25,000
Utilities	103005095	69,007	65,000	55,000	0
Vending Expenses	103005061	1,176	1,100	1,138	1,100
Drug Testing	103005096		1,000	0	1,000
City Newsletter	103005098	6,813	8,000	8,000	8,000
Wireless Communication	103005101	2,436	2,500	2,500	2,500
<b>TOTAL</b>		2,138,736	2,259,982	2,107,889	2,058,261

## ***Police Dept Expenses***

	Account	2013 Audit	2014 Budget	2014 Estimated	2015 Budget
Salaries	104005001	2,674,851	2,552,440	3,100,000	3,000,119
Clothing	104005009	29,064	10,000	10,000	10,000
Pension	104005020	283,973	317,339	345,000	377,801
Gasoline	104005027	167,135	175,000	152,000	150,000
Diesel Fuel	104005028		500	500	500
Miscellaneous	104005050	483	1,000	750	1,000
Traffic	104005054	1,005	1,000	500	1,000
FICA	104005055	197,889	195,262	232,000	229,509
Indentification	104005056	1,135	5,000	2,000	4,000
Supplies	104005070	34,011	45,000	45,000	50,000
ITI/MULES/REJIS	104005072	168,919	50,000	122,000	90,000
K-9	104005073				1,500
Beepers	104005085				
Utilities	104005095	82,259	80,000	80,000	0
Vaccine	104005097	246	1,000	0	1,000
Wireless Communication	104005101	22,168	20,000	23,000	20,000
<b>TOTAL</b>		3,663,138	3,453,541	4,112,750	3,936,429

### **Corrections Dept Expenses**

	Account	2013 Audit	2014 Budget	2014 Estimated	2015 Budget
Salaries	112005001	576,523	487,900	726,318	606,895
Correction Officer Clothing	112005009	596	500	600	1,000
Pension	112005020	28,459	55,853	55,000	70,308
FICA	112005055	50,131	37,324	59,000	60,000
Supplies	112005075	66,022	70,000	75,000	75,000
<b>TOTAL</b>		721,731	651,576	915,918	813,203

**Park Department Expenses**

**GENERAL FUND**

**PARK FUND**

	Account	2013 Audit	2014 Budget	2014 Estimated
Salaries	106005001	295,313	291,483	292,000
Overtime & Vacation				
General Insurance				
Health Insurance				
Clothing				
Maintenance				
Pension	106005020	38,256	44,908	44,400
Gasoline				
Diesel Fuel				
Miscellaneous				
FICA	106005055	22,504	22,298	22,000
Chemicals, Fertilizers, Seed				
Supplies				
Training				
Utilities				
Wireless Communication				
<b>TOTAL</b>		356,073	358,689	358,400

	Account	2014 Budget	2014 Estimated	2015 Budget
	606005001			301,745
				5,000
	606005000	20,000		10,000
	606005009	1,000	2,531	1,000
	611065026	40,000	40,000	40,000
	606005020			42,063
	606005027	18,000	18,000	18,000
	606005028	12,000	12,000	12,000
	606005050	250	0	250
	606005055			23,083
	606005059	2,000	2,217	2,000
	606005074	10,000	9,000	10,000
	606005078	250	0	250
	606005095	23,000	20,000	22,000
	606005101	2,000	1,400	1,500
		128,500		473,891

**Pool Department Expenses**

**GENERAL FUND**

**PARK FUND**

	Account	2013 Audit	2014 Budget	2014 Estimated	Account	2014 Budget	2014 Estimated	2015 Budget
Salaries	107005001	143,947	162,000	152,000	607005001			162,300
General Insurance					607005000	10,000	20,000	20,000
Health Insurance								
Clothing					607005009	1,500	1,452	1,500
Maintenance					611075026	20,000	20,000	20,000
Swim Team					607005010	1,500	0	1,500
Pension	107005020		8,148	0	607005020			8,333
Instructor Fee					607005030	8,000		8,000
Miscellaneous					607005050	250	0	250
FICA	107005055	11,012	12,393	10,500	607005055			12,393
Chemicals					607005059	10,000	10,000	10,000
Concessions					607005061	10,000	10,467	10,000
Supplies					607005074	7,000	5,000	7,000
Training					607005078	1,500	1,300	1,500
Utilities					607005095	62,000	62,000	63,000
<b>TOTAL</b>		154,959	182,541	162,500		131,750	130,219	325,776

**Golf Course Dept. Expenses**

**GENERAL FUND**

**PARK FUND**

	Account	2013 Audit	2014 Budget	2014 Estimated	Account	2014 Budget	2014 Estimated	2015 Budget
Salaries	108001030	250,494	264,429	264,000	608001030			191,429
General Insurance					608005000	10,000	10,000	10,000
Advertising					608005005	3,000	3,000	3,000
Clothing					608005009	500	0	500
Maintenance					611085026	20,000	28,000	20,000
Pension	108005020	32,714	34,809	34,809	608005020			34,827
Gasoline					608005027	6,000	5,500	6,000
Diesel Fuel					608005028	4,000	4,500	4,000
Miscellaneous					608005050	500	294	500
FICA	108005055	19,141	20,229	21,000	608005055			14,644
Chemicals, Fertilizers, Seed					608005059	40,000	35,000	30,000
Concessions					608005061	18,000	19,000	10,000
Stationery					608005070	1,000	585	1,000
Supplies					608005074	4,000	3,000	4,000
Training					608005078	500	646	500
Utilities					608005095	44,000	38,000	44,000
<b>TOTAL</b>		302,349	319,467	319,809		151,500	147,525	374,401



**Community Ctr Dept Expenses**

**GENERAL FUND**

**PARK FUND**

	Account	2013 Audit	2014 Budget	2014 Estimated	Account	2014 Budget	2014 Estimated	2015 Budget
Salaries	109005001	365,547	312,705	375,000				100,892
General Insurance					109005000	24,000	24,000	5,000
Advertising					109005005		300	500
Newsletter					109005003			
Clothing					109005009	2,000	1,500	500
Maintenance					611095026	10,000	15,000	1,000
Pension	109005020	50,254	44,175	52,000				13,769
Instructor Fee					109005030	20,000	20,000	20,000
Miscellaneous					109005050	500	200	
FICA	109005055	28,018	23,922	28,000				7,718
Stationery					109005070	1,500	2,500	500
Supplies					109005074	30,000	21,000	2,500
Daycamp					109005075	5,000	3,661	5,000
Training					109005078	250	0	250
Special Events					109005080	7,500	1,735	7,500
Utilities					109005095	75,000	70,000	10,000
Cell Phones					109005101	3,000	3,500	3,000
<b>TOTAL</b>		443,819	380,802	455,000		178,750	163,396	178,129

## ***Seinor Program Expenses***

	Account	2013 Audit	2014 Budget	2014 Estimated	2015 <i>Budget</i>
Salaries	113005001	91,842	89,192	95,000	<b>92,192</b>
General Insurance	113005000	4,750	5,000	2,500	<b>3,000</b>
Pension	113005020	14,666	14,781	15,000	<b>15,010</b>
FICA	113005055	7,026	6,823	6,900	<b>7,053</b>
Supplies	113005074	90	2,000	0	<b>1,000</b>
Events	113005080	121	1,000	0	<b>1,000</b>
Maintenance	113005052	1,337	5,000	0	<b>2,500</b>
<b>TOTAL</b>		119,832	123,796	119,400	<b>121,754</b>

**Public Services Dept Expenses**

	Account	GENERAL FUND				ED FUND	
		2013 Audit	2014 Budget	2014 Estimated	2015 Budget	Account	2015 Budget
Salaries	105005001	541,626	537,210	500,000	424,758	905005001	79,500
Clothing	105005009	2,489	2,000	1,219	2,000		
Dues & Subscriptions	105005015	10	500	840	500		
Pension	105005020	56,037	78,999	75,000	60,037	905005020	15,662
Gasoline	105005027	38,704	40,000	38,000	40,000		
Diesel Fuel	105005028	17,146	5,000	12,000	12,000		
FICA	105005055	41,425	41,097	37,000	32,494	905005055	6,082
Mosquito Control	105005063	5,927	5,000	7,692	5,000		
Miscellaneous	105005050	242	150	0	150		
Street Lighting	105005071	91,343	95,000	90,000	95,000		
Supplies	105005074	67,518	75,000	45,000		905005074	60,000
Debris/Yardwaste Disposal	105005076	13,180	50,000	42,000	45,000		
Training	105005078	400	500	373	500		
Utilities	105005095	29,326	30,000	36,000	30,000		
Wireless Communication	105005101	4,736	5,000	5,200	5,000		
<b>TOTAL</b>		910,109	965,455	890,324	752,439		161,243



HIRE DATE	Employee Number	Name	Salary Amount Per Pay Period	HOURLY RATE	MONTHLY SALARY	DEPT
07/26/1982	320	OLDANI, CLAUDIA J	2,257.43	25.940000	4,514.86	ADMIN
12/01/1988	603	STEGMAN, JAMES E	1,981.99	22.780000	3,963.98	ADMIN
03/17/2003	3,009	ROGERS, CHRISTINA J	1,613.87	18.550000	3,227.74	ADMIN
07/12/2004	3,020	CONLEY, MATTHEW K	3,778.59	43.430000	7,557.18	ADMIN
01/01/2011	3,044	SANSOUCI, RENEE J	1,156.47	13.290000	2,312.94	ADMIN
	318	DELOS SANTOS, PRAJEDES .	.00		.00	ALDERMEN
11/08/1983	322	DEERING, J JUNE	375.00		750.00	ALDERMEN
	325	CREECH, ROBERT C	.00		.00	ALDERMEN
05/04/2011	356	CORCORAN, MICHAEL G	862.50		1,725.00	ALDERMEN
04/01/1994	359	JAGGARD, JAMES M	.00		.00	ALDERMEN
02/01/1996	374	YOFFIE, ROBERT M			.00	ALDERMEN
09/01/1997	382	MCCANN, TERRY W	.00		.00	ALDERMEN
05/01/1998	386	GODFREY, MARY L	.00		.00	ALDERMEN
05/01/1999	393	BUCKLEY, REBECCA J	.00	.000000	.00	ALDERMEN
09/04/2001	3,003	MURRAY, THOMAS J	.00		.00	ALDERMEN
12/01/2002	3,007	SCHUTTE, GAIL M	.00		.00	ALDERMEN
06/01/2003	3,014	CORBIN, ANNIE B			.00	ALDERMEN
06/01/2003	3,015	FOLEY, MARGARET M			.00	ALDERMEN
09/01/2003	3,016	HOLGUIN, MICHAEL D			.00	ALDERMEN
12/01/2005	3,024	KLEVORN, JOANN G	.00		.00	ALDERMEN
12/01/2005	3,025	BEHNKEN JR, LOUIS .	.00		.00	ALDERMEN
05/01/2006	3,028	SPARKS, IVEN L	375.00		750.00	ALDERMEN
07/14/2008	3,038	ZOLL, JOAN M	.00		.00	ALDERMEN
07/01/2008	3,039	CRABTREE, RICKY W	375.00		750.00	ALDERMEN
03/01/2009	3,041	UNGER JR, RICHARD J			.00	ALDERMEN
04/01/2009	3,042	POLSTER, SHARON A	.00		.00	ALDERMEN
10/06/2008	3,045	ZIELMAN, JOSEPH A			.00	ALDERMEN
05/01/2010	3,048	HOFFMAN, SHERRY L	375.00		750.00	ALDERMEN
06/07/2010	3,049	FIERS, DAVID M	.00	.000000	.00	ALDERMEN
05/02/2011	3,055	POELKER, AMY M	375.00		750.00	ALDERMEN
05/02/2011	3,056	MURPHY, DANIEL S	375.00		750.00	ALDERMEN
07/01/2011	3,058	CRONEY, WILLIAM D	.00		.00	ALDERMEN
07/01/2011	3,059	WHITEHEAD, CHERYL L	.00		.00	ALDERMEN
05/01/2014	3,060	CAMPBELL, KATHLEEN M	375.00		750.00	ALDERMEN
05/01/2013	3,070	TRIPLETT, GARY S	375.00		750.00	ALDERMEN
08/01/2014	3,082	LANGDON, DAMON L			.00	ALDERMEN
04/18/1985	904	LANG, TIMOTHY G	1,657.07	19.040000	3,314.14	COMM CTR
05/13/1985	906	YOUNKER, TIMOTHY J	2,999.56	34.470000	5,999.12	COMM CTR
10/02/1989	915	HOUSE, MARK L	1,485.70	17.070000	2,971.40	COMM CTR
07/01/1991	918	HORENKAMP, ROSE M	1,674.28	19.240000	3,348.56	COMM CTR
02/16/2001	936	DEBARR, MATTHEW E	1,349.28	15.500000	2,698.56	COMM CTR
06/17/1996	1,076	LINNEMAN, LEE ANN		9.250000	.00	COMM CTR
06/18/2001	2,078	JAYNE, MATTHEW R	950.00	.000000	1,900.00	COMM CTR
11/10/2009	2,155	MEYER, JOHN J	.00	9.000000	.00	COMM CTR
06/29/2011	2,160	BRANDON, MEGAN N	566.66		1,133.32	COMM CTR
07/27/2011	2,162	PUZZO, ANTONIO N		9.250000	.00	COMM CTR
12/13/2011	2,163	MOORE, JOSEPH M		9.250000	.00	COMM CTR
06/18/2012	2,168	CRONEY, RACHEL N	566.66		1,133.32	COMM CTR
05/31/2013	2,171	BUCKLEY, CAMILLE E	.00	8.750000	.00	COMM CTR
06/17/2013	2,172	JACKSON, ERIN N	933.33		1,866.66	COMM CTR
06/17/2013	2,175	DAVIS, CALVIN L	566.66		1,133.32	COMM CTR
06/17/2013	2,177	LORENZ, BRITTANY L	566.66		1,133.32	COMM CTR

HIRE DATE	Employee Number	Name	Salary Amount Per Pay Period	HOURLY RATE	MONTHLY SALARY	DEPT
01/22/2014	2,179	GARZA, VICTORIA R		8.250000	.00	COMM CTR
02/23/2014	2,180	HARTMAN, DUSTIN R		8.250000	.00	COMM CTR
06/16/2014	2,181	TAYLOR, TIANNE M	533.33		1,066.66	COMM CTR
06/17/2014	2,182	FORSYTHE, EMILY P	533.33		1,066.66	COMM CTR
06/19/2014	2,184	HAMM, AUSTIN T	533.33		1,066.66	COMM CTR
06/17/2015	2,185	CRUMP, CAELIN C	500.00		1,000.00	COMM CTR
06/17/2015	2,186	GUENTHER, ZACHARY M	500.00		1,000.00	COMM CTR
06/17/2015	2,187	KRATO, TREY W	500.00		1,000.00	COMM CTR
06/17/2015	2,188	MOODY, KAYLEE R	500.00		1,000.00	COMM CTR
06/06/2015	2,189	PETERS, KATLYN M	500.00		1,000.00	COMM CTR
11/06/2013	3,073	CRUMP II, COREY	500.00	.000000	1,000.00	COMM CTR
05/22/2012	7,527	BROWN, THOMAS A		9.250000	.00	COMM CTR
02/05/2014	2,165	HAMM, BRADLEY V		13.000000	.00	CORRECTION
06/01/2015	4,239	CAFER, JAMES T	1,458.33	16.760000	2,916.66	CORRECTION
05/13/2013	4,269	PACHECO, ELLIOT W		13.000000	.00	CORRECTION
12/01/2013	4,273	LEWIS-SPANN, KATHERINE A	1,699.25	19.530000	3,398.50	CORRECTION
07/01/2014	4,288	JONES, DEVEN R	1,456.82	16.740000	2,913.64	CORRECTION
08/01/2014	4,295	LOGAN, STEFAN P	1,456.82	16.740000	2,913.64	CORRECTION
06/03/2015	4,296	KLAUS, JACOB C		13.000000	.00	CORRECTION
12/01/2014	4,306	GRIFFIN, SHANNON M	1,456.79	16.740000	2,913.58	CORRECTION
03/19/2014	4,307	MILLER, NICHOLAS T		13.000000	.00	CORRECTION
01/15/2015	4,308	GREGG, KYLE J	1,456.79	16.740000	2,913.58	CORRECTION
11/25/2014	4,343	MAAS, ZACHARY D		13.000000	.00	CORRECTION
11/25/2014	4,344	LORE, MELVIN W		13.000000	.00	CORRECTION
03/19/2015	4,349	KREKEL, PAIGE M		12.000000	.00	CORRECTION
06/30/2015	4,352	HURD, JASMINE D		12.000000	.00	CORRECTION
06/30/2015	4,353	KENNEY, SEYVON T		12.000000	.00	CORRECTION
06/30/2015	4,354	LAMONTAGNE IV, LAWRENCE B		12.000000	.00	CORRECTION
06/30/2015	4,356	TAYLOR-TALLENT, LINDSEY M		12.000000	.00	CORRECTION
06/30/2015	4,357	WALKER, DEMETRIUS D		12.000000	.00	CORRECTION
07/07/2015	4,358	LUKE, JESSIE L		12.000000	.00	CORRECTION
08/09/2010	3,050	CHATMAN-HEITZENROEDER, AN	2,041.44	23.460000	4,082.88	COURT
11/29/2010	3,051	BROWN, STELLA H		12.500000	.00	COURT
12/01/2012	3,066	O'BRIEN, ANNIE M	1,305.00	15.000000	2,610.00	COURT
07/02/2012	3,067	WEIMAR, ELIZABETH M	1,724.92	19.820000	3,449.84	COURT
01/27/2014	3,074	VAUGHN-TAYLOR, ANGELA L		13.500000	.00	COURT
03/11/2014	3,079	BROWN, PATRICIA L		15.000000	.00	COURT
03/30/2015	3,083	MCKINLEY, AE'Y B		14.000000	.00	COURT
05/01/2007	647	ZALASKY, WILLIAM J	1,456.82	16.740000	2,913.64	FACILITIES
04/01/2012	3,065	SCHWIEGER, ROBERT C		12.000000	.00	FACILITIES
08/20/2014	3,081	MANISCALCO JR, RONALD A		10.000000	.00	FACILITIES
11/06/2013	4,289	SHY, JASON M		32.000000	.00	FACILITIES
11/06/2013	4,290	DEMOS, MICHAEL A		10.000000	.00	FACILITIES
01/10/2014	4,303	GRIFFIN, CHRISTOPHER M		25.000000	.00	FACILITIES
05/12/2014	4,319	JIMENEZ, CHRISTOPHER J		12.000000	.00	FACILITIES
06/16/1980	801	DEAN, DARYL T	2,244.56	25.790000	4,489.12	GOLF COURS
02/16/1981	803	ROGERS, JOHN P	1,735.74	19.950000	3,471.48	GOLF COURS
05/01/1981	804	MERINK-STRAUBE, KATHY A		9.250000	.00	GOLF COURS
06/01/1981	806	SWAIM, MARIE		9.250000	.00	GOLF COURS
03/06/1983	807	LEVANDOSKI, LINDA M		9.250000	.00	GOLF COURS
04/06/2015	809	SCHMITT, CLINT F	.00	15.000000	.00	GOLF COURS
01/01/1986	811	RYAN, MARK S	1,665.75	19.140000	3,331.50	GOLF COURS

HIRE DATE	Employee Number	Name	Salary Amount Per Pay Period	HOURLY RATE	MONTHLY SALARY	DEPT
04/22/1987	813	WINNETT SCHUPPAN, STEPHAN		9.250000	.00	GOLF COURS
05/04/1988	814	ANDERSON, MARY LOU		9.250000	.00	GOLF COURS
05/04/1988	815	TYC, SANDRA M		9.250000	.00	GOLF COURS
05/20/1996	830	BERRI, LINCOLN G		8.750000	.00	GOLF COURS
04/22/1997	831	BYRNE, GREGORY A		9.250000	.00	GOLF COURS
06/23/1998	834	ERICKSON, MARY A		9.250000	.00	GOLF COURS
06/13/2001	837	SCHULMAN, BARRY M		9.250000	.00	GOLF COURS
07/03/2001	838	CROW, GEVADA J		9.250000	.00	GOLF COURS
08/20/2001	839	BARRETT, LAWRENCE P		9.250000	.00	GOLF COURS
06/01/2004	840	RUDROFF, MONICA M		9.250000	.00	GOLF COURS
09/10/2008	842	LANSCH, DONALD S		8.750000	.00	GOLF COURS
09/27/2008	843	FRESHLEY, STEVEN W		8.750000	.00	GOLF COURS
04/10/2012	845	JACKSON, PATRICK L		8.000000	.00	GOLF COURS
07/01/1981	901	CLAUSS, KURT C	.00	15.000000	.00	GOLF COURS
04/10/2005	10,236	LAMB, JAMES E		9.250000	.00	GOLF COURS
	334	O'HAGAN, SEAN J	1,000.00		2,000.00	JUDGE & PR
	357	BUCHHOLZ, WILLIAM G			.00	JUDGE & PR
	387	KELLY, KEVIN R			.00	JUDGE & PR
02/14/2012	3,063	MONAHAN, PATRICK J	1,500.00		3,000.00	JUDGE & PR
04/21/1986	605	TENNYSON, GARY E	2,509.05	28.830000	5,018.10	PARK
10/21/1987	607	THOUSAND, THOMAS A	2,117.70	24.340000	4,235.40	PARK
02/01/1989	608	SCOTT, CHARLES D	1,619.12	18.610000	3,238.24	PARK
10/10/2006	644	ADRIAN, TODD J	.00	9.250000	.00	PARK
02/01/2013	673	JAGGARD, KEVIN P	1,348.91	15.500000	2,697.82	PARK
12/06/2010	677	WELLS SR, DANIEL J		9.250000	.00	PARK
05/29/2012	684	GRAVEN, THOMAS L		9.250000	.00	PARK
05/16/2013	686	LAMBERT, RANDALE D		8.250000	.00	PARK
06/13/2013	687	CORBETT, JAMES F	.00	8.500000	.00	PARK
05/19/2014	688	TWYMAN, PATRICK T		8.750000	.00	PARK
05/19/2014	689	ATES, AUSTIN A		8.250000	.00	PARK
06/19/2006	2,131	HERMANN, DANIEL J	.00	9.250000	.00	PARK
06/25/2013	2,178	KAMMERER, MATTHEW S		9.250000	.00	PARK
05/21/2008	7,212	ROHLFING, NATHAN D		8.250000	.00	PARK
10/01/1979	416	SCHREIBER, TIMOTHY G	.00	37.000000	.00	POLICE
08/16/1981	423	BARROW, FRANK A	2,696.48	30.990000	5,392.96	POLICE
12/16/1999	427	BUSH, TIMOTHY C	2,571.64	29.550000	5,143.28	POLICE
02/20/2002	433	EATON, PAULA M	1,513.49	17.390000	3,026.98	POLICE
06/01/1990	440	WILLIS, THOMAS E	2,571.64	29.550000	5,143.28	POLICE
04/10/2000	474	LANKFORD, JOHN R	3,239.53	37.230000	6,479.06	POLICE
11/26/1993	475	HUNT, WILLIAM A	2,496.74	28.690000	4,993.48	POLICE
04/16/1996	4,002	BARRY, ADRIAN L	2,696.48	30.990000	5,392.96	POLICE
04/16/1996	4,003	GOODRICH, WILLIAM M	.00	30.000000	.00	POLICE
02/01/2014	4,006	WEST, JASON E	2,311.79	26.570000	4,623.58	POLICE
07/22/1997	4,007	BARRALE, SAM P	2,496.74	28.690000	4,993.48	POLICE
07/01/2014	4,034	CARR, JAMES E	1,402.86	16.120000	2,805.72	POLICE
10/27/1998	4,038	THIEMANN, SHAWN J	2,311.80	26.570000	4,623.60	POLICE
08/10/1998	4,048	CURL, AARON M	1,875.29	21.550000	3,750.58	POLICE
09/15/2014	4,057	DODSON, MICHAEL T	.00	15.000000	.00	POLICE
06/08/1999	4,059	JIMENEZ, AARON J	3,843.92	.000000	7,687.84	POLICE
08/02/2000	4,060	MILLER, ELLIOTT M	2,069.79	23.790000	4,139.58	POLICE
09/15/2008	4,132	BECKMANN, STEVEN G	1,699.25	19.530000	3,398.50	POLICE
08/15/2007	4,143	TESDALL, JEFFREY D	2,311.80	26.570000	4,623.60	POLICE

HIRE DATE	Employee Number	Name	Salary Amount Per Pay Period	HOURLY RATE	MONTHLY SALARY	DEPT
10/22/2007	4,145	GREEN, BRET M	2,311.79	26.570000	4,623.58	POLICE
07/01/2008	4,150	STARR, CHRISTINA L	1,456.82	16.740000	2,913.64	POLICE
06/25/2014	4,153	EAGAN, JENNIFER M	.00	15.000000	.00	POLICE
04/18/2011	4,155	MAYBERRY, JOSEPH M	1,835.18	21.090000	3,670.36	POLICE
10/06/2008	4,158	TALLEY, HOLLY M	1,835.18	21.090000	3,670.36	POLICE
09/15/2010	4,176	CAMPOS JR, DAVID S	1,890.23	21.720000	3,780.46	POLICE
09/09/2010	4,178	BOOTH, NEAL R	.00	15.000000	.00	POLICE
06/01/2011	4,184	GRIFFIN JR, WILLIAM F	1,835.18	21.090000	3,670.36	POLICE
03/26/2014	4,198	SCANGA, CHRISTOPHER J		20.000000	.00	POLICE
10/01/2013	4,199	LUKE, JORDAN M	1,799.83	20.680000	3,599.66	POLICE
07/01/2012	4,203	WHITE, JOSHUA D	1,835.18	21.090000	3,670.36	POLICE
09/26/2012	4,206	PECK, BRIAN L	1,835.18	21.090000	3,670.36	POLICE
11/18/2013	4,209	KINEALY, JOSEPH A		20.000000	.00	POLICE
06/25/2012	4,212	GREEN, BROOKE A	1,265.87	14.550000	2,531.74	POLICE
08/12/2012	4,222	LUU, WILLIAM V	1,835.18	21.090000	3,670.36	POLICE
07/23/2012	4,224	COWSERT, DANIEL R	2,311.79	26.570000	4,623.58	POLICE
11/01/2013	4,228	EVERETT, MARTIN F	1,799.83	20.680000	3,599.66	POLICE
02/01/2014	4,231	CARRIGAN, BLAKE D	1,835.18	21.090000	3,670.36	POLICE
06/01/2012	4,232	STOUGH, JESSICA L	1,456.82	16.740000	2,913.64	POLICE
01/01/2013	4,238	ROLAND, HEATHER R	1,573.39	18.080000	3,146.78	POLICE
02/01/2014	4,243	SCHMIEG, TYLER W	1,835.18	21.090000	3,670.36	POLICE
03/16/2015	4,244	SCHMIDT, SCOTT T	1,666.66	19.150000	3,333.32	POLICE
07/01/2014	4,245	BUTLER, KAREN A	1,402.86	16.120000	2,805.72	POLICE
09/15/2013	4,249	MURPHY, NICOLE M	1,427.09	16.400000	2,854.18	POLICE
12/13/2012	4,254	WILSON, JASON D		17.000000	.00	POLICE
05/15/2013	4,255	OLSON, CHRISTOPHER W	1,456.82	16.740000	2,913.64	POLICE
03/05/2015	4,256	SMEDLEY, ARON T	.00	17.000000	.00	POLICE
05/01/2013	4,259	SEEREY, JEFFREY M	2,496.74	28.690000	4,993.48	POLICE
05/01/2013	4,260	SALLEY, SARA E	.00	16.000000	.00	POLICE
10/01/2013	4,262	LIVINGSTONE, TIMOTHY J	1,799.83	20.680000	3,599.66	POLICE
10/01/2013	4,265	LIPSON, JASON M	1,799.83	20.680000	3,599.66	POLICE
03/16/2015	4,267	WHITFORD, DARRIAN R	1,666.66	19.150000	3,333.32	POLICE
10/29/2014	4,268	PASTORIUS, TIMOTHY A	.00	17.000000	.00	POLICE
08/01/2013	4,272	PAYTON, ANTONIO M	1,427.09	16.400000	2,854.18	POLICE
08/14/2013	4,277	MOORE, DANIEL P		17.000000	.00	POLICE
08/14/2013	4,278	SCOTT, ROBERT J		20.000000	.00	POLICE
08/14/2013	4,280	BALKENBUSH, ERIC J		17.000000	.00	POLICE
11/18/2013	4,293	EVANS, JACLYN P		20.000000	.00	POLICE
01/15/2014	4,297	RAVENS JR., GEORGE A		20.000000	.00	POLICE
08/01/2014	4,304	OSTMANN, JENNIFER H	1,791.33	20.590000	3,582.66	POLICE
03/17/2014	4,310	VOMUND, NATHAN P		17.000000	.00	POLICE
03/17/2014	4,312	CIRAR, BRYAN K		17.000000	.00	POLICE
04/04/2014	4,316	INMAN, ROBERT L		20.000000	.00	POLICE
04/24/2014	4,317	TRIGG, JADE V		15.000000	.00	POLICE
05/13/2014	4,318	GASPAROTTO, MARY L		35.000000	.00	POLICE
04/01/2015	4,320	DODSON, MICHELLE L	1,402.86	16.120000	2,805.72	POLICE
06/25/2014	4,322	MARSALA JR, ANTHONY M		17.000000	.00	POLICE
06/25/2014	4,323	MAYBERRY, THOMAS M		20.000000	.00	POLICE
06/25/2014	4,324	SMITHLEY, BRANDON S		17.000000	.00	POLICE
06/25/2014	4,325	FANARA, ANTHONY G		17.000000	.00	POLICE
08/01/2014	4,329	BURKS, VINCEANNA J	1,456.83	16.740000	2,913.66	POLICE
09/04/2014	4,331	MARTIN, PATRICK S		20.000000	.00	POLICE



HIRE DATE	Employee Number	Name	Salary Amount Per Pay Period	HOURLY RATE	MONTHLY SALARY	DEPT
09/09/2014	4,333	CASEY JR, WAYNE E		17.000000	.00	POLICE
10/03/2014	4,335	LEWIS, JOSEPH K		13.000000	.00	POLICE
10/07/2014	4,337	CARPENTER, COREY D		13.000000	.00	POLICE
10/29/2014	4,338	MARTIN, RONALD D		20.000000	.00	POLICE
10/29/2014	4,339	SMITH II, HARVEY L		20.000000	.00	POLICE
10/29/2014	4,340	BELICS, DANIEL S		17.000000	.00	POLICE
10/29/2014	4,341	BURGESS, TODD J		17.000000	.00	POLICE
11/24/2014	4,342	BURKE, DAVID T		17.000000	.00	POLICE
01/23/2015	4,347	JOHANNES, JULIAN A		12.000000	.00	POLICE
04/15/2015	4,350	OLSON, COURTNEY J		12.000000	.00	POLICE
06/30/2015	4,355	PIEL, MICHAEL J		12.000000	.00	POLICE
12/01/2003	7,069	COSTELLO, ZACHARY W		8.750000	.00	POOL
05/23/2006	7,098	COSTELLO, IAN J		8.750000	.00	POOL
06/05/2006	7,108	LEWIS, CAROLYN A		10.500000	.00	POOL
07/15/2007	7,200	JACOBS, JESSICA A		10.000000	.00	POOL
05/20/2009	7,219	PARK, AMANDA I		8.750000	.00	POOL
05/24/2010	7,233	GARLAND, KORAL M	.00	10.500000	.00	POOL
05/24/2010	7,236	SMITH, ALEXANDRA A	.00	10.500000	.00	POOL
05/21/2012	7,243	MULLEN, MOLLY C		8.250000	.00	POOL
05/21/2012	7,244	STARK, ANDREW J		8.750000	.00	POOL
05/21/2012	7,245	FARWIG, NICOLETTE A		12.000000	.00	POOL
05/25/2012	7,247	STRASSER CHAMP, KAYLA E		9.500000	.00	POOL
05/21/2012	7,250	HOLLANDSWORTH, BRIANNE K		8.750000	.00	POOL
05/21/2012	7,251	ROHLFING, NICHOLAS F		8.750000	.00	POOL
05/21/2012	7,252	MARKLEY, CADICE E		8.250000	.00	POOL
05/21/2012	7,254	DONLEY, BRIANNA A		8.750000	.00	POOL
05/21/2012	7,255	SCOTT, CONNOR M		8.250000	.00	POOL
05/21/2012	7,526	WILLIAMS, SARAH J		8.750000	.00	POOL
05/26/2012	7,529	SCHUTTE, JEREMIAH J		8.250000	.00	POOL
05/21/2013	7,535	COLLINS-GRAVITT, HELENA C		8.750000	.00	POOL
05/21/2013	7,538	SHOCKLEE, LUKE M		9.500000	.00	POOL
05/21/2013	7,539	SHOCKLEE, ZACHARY M		8.750000	.00	POOL
05/21/2013	7,540	ALANIS, ALLISON R	.00	8.750000	.00	POOL
07/01/2013	7,544	O'KEEFE, ERIN M		8.750000	.00	POOL
05/19/2014	7,545	BURKETT, JESSICA E		8.250000	.00	POOL
05/19/2014	7,547	CARLILE, COREY R	.00	8.250000	.00	POOL
05/19/2014	7,548	RAY, IMANI J		8.250000	.00	POOL
05/20/2014	7,550	BLANK, KAYLA S		7.750000	.00	POOL
05/27/2014	7,551	BUECHTER, NICHOLAI I K		7.750000	.00	POOL
06/06/2014	7,554	GREENWELL, RENE J		7.750000	.00	POOL
06/06/2014	7,555	HOWERTON, ALLYSIA M P		7.750000	.00	POOL
05/09/2015	7,556	BAKER, BAILEY R		7.500000	.00	POOL
05/09/2015	7,557	KLEIN, SAMANTHA H		7.750000	.00	POOL
05/09/2015	7,558	SMITH, ROBERT W. C.		7.750000	.00	POOL
05/23/2015	7,559	GAITHER, ELLIE G.		7.750000	.00	POOL
05/23/2015	7,560	RAUSCHER, ALEXANDRA N.		7.750000	.00	POOL
05/23/2015	7,561	BECK, BLAKE C		7.750000	.00	POOL
	7,562	CAUSEY, LOGAN R		7.750000	.00	POOL
05/23/2015	7,563	OSTOFF, JENNA E		7.500000	.00	POOL
06/04/2015	7,564	BOYD, LEIA R		7.500000	.00	POOL
05/23/2015	7,565	KELLER, CASSANDRA A		7.750000	.00	POOL
05/23/2015	7,566	KELLER, ALISSA A		7.750000	.00	POOL

HIRE DATE	Employee Number	Name	Salary Amount Per Pay Period	HOURLY RATE	MONTHLY SALARY	DEPT
06/16/2015	7,567	DISHAW, ALEC M		7.750000	.00	POOL
07/12/2015	7,568	WIGGINS, ALEXIS A		7.750000	.00	POOL
07/12/2015	7,569	SCHUTTE, BENJAMIN M		7.500000	.00	POOL
08/10/1998	943	MARSHALL, PATRICIA G	1,880.14	21.610000	3,760.28	SENIOR
10/21/1997	2,005	EMANUEL, JOSEPH R		9.000000	.00	SENIOR
09/16/2001	2,088	DEBARR, RAINI S	1,349.28	15.500000	2,698.56	SENIOR
01/02/2007	2,136	BLECHLE, CHARLES L		9.000000	.00	SENIOR
06/03/1981	510	BEHRLE, ROBERT A		9.500000	.00	STREET
07/01/1992	518	TRISLER, THOMAS R	1,940.01	22.290000	3,880.02	STREET
04/01/1997	533	HAMM, VINCENT A	1,732.86	19.910000	3,465.72	STREET
09/04/2001	544	LIENEMANN, DEAN J	1,456.82	16.740000	2,913.64	STREET
09/15/2008	568	BURKE, MARIE M		8.750000	.00	STREET
05/21/2012	579	DAVIS, TYRONE D		9.250000	.00	STREET
05/24/2012	580	MCALLISTER, KEITH G	.00	9.250000	.00	STREET
06/03/2013	587	TREAT, SHAUN M	.00	9.250000	.00	STREET
05/07/2014	591	LANCASTER, TERRY L		12.000000	.00	STREET
06/02/2014	592	GARZA JR, MANUEL R		8.750000	.00	STREET
05/18/2015	593	FRANK, JARED A		8.250000	.00	STREET
05/19/2015	594	ZIEMER, PATRICK W		8.250000	.00	STREET
02/01/2013	679	MEYER, RYAN C	1,348.91	15.500000	2,697.82	STREET
12/04/2007	3,035	FLESCHERT, SHANNON M	1,456.82	16.740000	2,913.64	STREET
05/28/2013	3,071	SEYMOUR, SHAWN P	3,312.60	38.070000	6,625.20	STREET
08/19/2013	3,072	FOSSELL, JAMES A	1,835.18	21.090000	3,670.36	STREET

# CITY OF ST. ANN

## STREET CONDITION REPORT

*April 28, 2014*

### Introduction

Typically Vince Hamm performs the PAVER inspections while I have been responsible for data entry and condition analysis. Last year Matt Conley and I decided that there was value to having me inspect the streets every 5 years. Accordingly, I performed the PAVER inspections this year as well as data input and condition analysis. Next year Vince Hamm will resume performing the PAVER inspections. As in years past the 2009 Microsurfacing class did not perform as expected. However all other microsurfacing classes exceeded performance expectations as follows (see chart below):

Micro year	Predicted PCI	Actual PCI	Difference
2009	70	67.0	-3.0
2010	75	80.0	+5.0
2011	80	81.3	+1.3
2012	85	86.6	+1.6
2013	90	90.0	<u>-0-</u>
		<b>Average PCI gain</b>	<b>+1.0</b>

We currently have 94 streets (out of 231 streets) in our 5 year Microsurfacing cycle. In past years I have referenced this PCI gain, which this year is only 1.0 pts., as a justification to consider postponing or spreading out our Microsurfacing cycle. However, this year I would recommend against that action as this is the year we are scheduled to prep and microsurface the 2009 class. As you will recall the 2009 class is responsible for lowering the overall averages of our Microsurfacing performance. Overall we continue to be satisfied with the performance of the microsurfaced streets as well as the streets we have milled & overlaid or those that have been completely rebuilt.

### 2013 Findings

Last year's average PCI was **59.1** and unfortunately this year's average PCI was **57.1**. Since the Microsurfaced streets are performing well we had to look at other probable causes for this **2 pt.** decline. As I have said in years past, managing a fixed asset, such as street pavement is essentially a "numbers game". It is unfortunate that St. Ann is losing the "numbers game". The chart on the following page illustrates the situation over the last 5 years:

### **NUMBER OF STREETS BELOW A PCI OF 50**

<u>Year</u>	<u># of streets &lt; 50</u>	<u>Length</u>	<u>Average PCI</u>
2008	93	20.0 miles	39.6
2009	94	21.4 miles	36.0
2010	100	22.0 miles	35.4
2011	100	21.0 miles	34.0
2012	87	19.1 miles	32.1
2013	89	19.4 miles	31.5

I have further broken down St. Ann's pavement condition data for all streets by PCI range to illustrate the needs of those streets below a PCI of 50:

<u>PCI range</u>	<u># of streets</u>	<u>Average PCI for range</u>
0 – 25	34	17.6
26 – 35	22	31.1
35 – 50	34	40.8
51 – 65	25	58.5
66 – 80	34	74.2
81 – 100	82	89.6

In the Appendix I have included detailed street by street breakdown of the following pavement ranges:

- 0 – 25
- 26 – 35
- 36 – 50
- All Streets

To date, St. Ann has performed major maintenance work (microsurfacing, mill and overlay and concrete slab repair) to 120 out of 231 pavement sections. This represents 52% of St. Ann's streets. I then looked more closely at these 120 streets and determined that they have an average PCI of **85.4**. This a very good score overall. However, if you look at the remaining 111 streets their average PCI is **36.5**. When the City is confronted with the reality of this situation there are really only two options to consider. One), is to take all of the money from the microsurfacing program and put it towards the reconstruction and mill and overlay programs, or; two), find new revenue for the reconstruction and mill & overlay programs and leave the microsurfacing program as is. When you examine the remaining 111 streets it is apparent that devoting all available funds to their reconstruction would result in perhaps 2-3 streets being rebuilt each year. However, it would also result in the inevitable deterioration of the remaining 120 streets. St. Ann has, at a relatively minor expense of approximately \$250,000 per year, maintained over 100 streets with an average PCI of **85.4**.

In order to address the worst streets, additional sources of revenue will have to be identified so that these streets can be rebuilt in a timely manner.

### **Conclusion**

At the current funding level of \$200,000 – \$300,000 per year for capital improvements steady progress is being made. We continue to leverage our available maintenance funds to maximize Federal funding opportunities. We will be completing the mill & overlay of Breckenridge Avenue this summer and the mill & overlay of Adie Rd in two phases (summer of 2015 & 2016). This work also includes selective curb & gutter replacement as well as ADA handicap accessible renovations. I think everything that can be done, within current budgetary limits, is being done to maintain our streets. That being said, it is critical that new funding mechanisms be considered for the reconstruction of St. Ann's worst streets.

I have attached a revised 2014 – 2016 Capital Improvement Program as well as updated PCI scores for each pavement section throughout the City.

Respectfully Submitted,  
PAYKEN CONSULTING

A handwritten signature in black ink that reads "Mark H. Payken". The signature is written in a cursive style with a long, sweeping underline.

Mark H. Payken, P.E.  
President

## Chapter 110. Mayor and Board of Aldermen

### Article I. Generally

#### Section 110.030. Mayor's Qualifications.

[CC 1988 §2-18; Ord. No. 40, 1-10-1949]

No person shall be elected Mayor unless he/she is at least twenty-five (25) years of age, a citizen of the United States and a resident of the City at the time of and for at least one (1) year next preceding his/her election.

#### Section 110.040. Term of Office of the Mayor.

[CC 1988 §2-18.1; Ord. No. 1439 §§1 — 2, 12-4-1989]

- A. The term of office of the Mayor shall be four (4) years.
- B. Any person elected as Mayor shall serve for a term of four (4) years and until his/her successor is elected and qualified.

#### Section 110.050. Election of Aldermen — Qualifications.

[CC 1988 §2-19; Ord. No. 40, 1-10-1949; Ord. No. 2112 §1, 12-6-1999]

- A. Two (2) Aldermen shall be elected from each of these Wards by the qualified voters thereof. Each Ward shall elect annually one (1) Alderman, who shall hold his/her office for two (2) years.
- B. No person shall be an Alderman unless he or she is at least twenty-one (21) years of age, a citizen of the United States, and an inhabitant and resident of the City for one (1) year next preceding his or her election, and a resident, at the time he or she files and during the time he or she serves, of the Ward from which he or she is elected.

## Chapter 115. Officers and Employees

### Article I. Generally

#### Section 115.010. Officers to Be Voters and Residents — Exceptions, Appointed Officers.

[Ord. No. 1963 §1, 7-7-1997; Ord. No. 2113 §1, 12-6-1999]

All officers elected to office or appointed to fill a vacancy in any elective office under the City Government shall be voters under the laws and Constitution of Missouri and the ordinances of the City, except that appointed officers need not be voters of the City. No person shall be certified as a candidate for a municipal office, nor shall such person's name appear on the ballot as a candidate for such office, who shall be in arrears for any unpaid City taxes or municipal user fees on the last day to file a declaration of candidacy for the office. All officers, except appointed officers, shall be residents of the City. This provision shall not apply to appointed members of any board, commission or committee. The qualifications for such persons shall be as prescribed by ordinance or State Statute.

#### Section 115.020. Officer's Oath, Bond.

[CC 1988 §2-117; Ord. No. 40, 1-10-1949]

Every officer of the City and every Alderman, before entering upon the duties of his/her office, shall take and subscribe to an oath or affirmation before some Court of record in the County, or the City Clerk, that he/she possesses all the qualifications prescribed for his/her office by law; that he/she will support the Constitution of the United States and of this State, the provisions of all laws of this State affecting Cities of this class, and the ordinances of the City and faithfully demean himself/herself while in office; which official oath or affirmation shall be filed with the City Clerk, and shall within fifteen (15) days, if so required by law, accept his/her appointment to office, and before entering upon the discharge of the duties of his/her office, give bond to the City in such sum as may be designated by the City.

#### Section 115.030. Compensation.

[CC 1988 §2-118]

The compensation, including any allowances, of all City Officers and employees, including the Mayor and Board of Aldermen, and including members of Boards and Commissions, shall be as set by ordinance by the Board of Aldermen from time to time.

## **Article III. City Administrator and City Clerk**

### **Section 115.090. Office Created.**

[Ord. No. 2569 §1, 10-9-2008]

The office of City Administrator for the City is hereby created. For the purposes of this Code of Ordinances, such office may be referred to as "Administrator".

### **Section 115.091. Appointment and Term.**

[Ord. No. 2569 §1, 10-9-2008]

The Administrator shall be appointed by an affirmative vote of a majority of the entire Board of Aldermen with the approval of the Mayor for an indefinite term and shall serve at the pleasure of the appointing authority.

### **Section 115.092. Qualifications.**

[Ord. No. 2569 §1, 10-9-2008]

The Administrator shall be at least twenty-one (21) years of age and shall be chosen solely on the basis of education, experience and executive and administrative qualifications. He/she shall hold, as a minimum, a master's degree in public administration or a related field from an accredited university and shall have at least two (2) years of practical experience in the field of public administration. Alternatively, he/she shall have at least five (5) years of such experience.

### **Section 115.093. Oath of Office.**

[Ord. No. 2569 §1, 10-9-2008]

Prior to taking office, the Administrator shall take and subscribe to an oath of office, before some court of record in the County or the City Clerk, that he/she possess all the qualifications prescribed for his/her office by law, that he/she will support the Constitution of the United States and of the State, the provisions of all laws of the State and the ordinances of the City and that he/she will faithfully demean himself/herself while in office. The official oath or affirmation shall be filed with the City Clerk.

### **Section 115.094. Bond.**

[Ord. No. 2569 §1, 10-9-2008]

Before entering upon the duties of his/her office, an Administrator shall file with the City a bond conditioned upon the faithful and honest performance of his/her duties and the rendering of faithful and proper accounts to the City for funds and property in his/her possession or under his/her control in the amount of fifty thousand dollars (\$50,000.00); provided however, in the event that the Administrator is covered by a blanket bond to the same extent, an individual bond shall not be required. The cost of such bond shall be borne by the City.

### **Section 115.096. Full-Time Position.**

[Ord. No. 2569 §1, 10-9-2008]



The Administrator shall devote full time to the performance of the duties of his/her office and he/she shall not be otherwise employed.

## Section 115.097. Duties, Responsibilities and Authority.

[Ord. No. 2569 §1, 10-9-2008]

- A. *Duties And Authority Generally.* The Administrator shall be responsible for the administration and management of the business and employees of the City subject to the direction and supervision of the Mayor and the Board of Aldermen. To that end, he/she shall have the following duties and powers:
1. *General administrative.*
    - a. Carry out all lawful policies established by the Mayor and Board of Aldermen.
    - b. Establish short- and long-range goals for the City with the approval of the Mayor and Board of Aldermen.
    - c. Develop a plan of organization to establish areas of responsibility, lines of authority and formal channels of communication for approval by the Mayor and Board of Aldermen.
    - d. Provide for the maintenance of the physical property and equipment of the City; meet operating conditions in compliance with applicable Federal, State and local legal requirements.
    - e. Provide for periodic reports to the Mayor and Board of Aldermen on all aspects of the City's activities.
    - f. Provide for meaningful relationships and communications between the City and its residents.
    - g. Provide for an economic, efficient and safe delivery of supplies and services necessary in rendering efficient services to the City and its residents.
    - h. Provide for a sound, stable and realistically economical insurance and bonding program for all aspects of City liability and risk.
    - i. Supervise the operational activities of the court and all other departments and offices, except as otherwise provided for the Police Department in the ordinances relating to the Marshall and Chief of Police.
    - j. Coordinate the activities of all departments and offices.
    - k. Supervise the preparation of all bid specifications for services and equipment.
    - l. Prescribe such rules and regulations as are necessary for the conduct of the City's departments, agencies and offices and revoke, suspend or amend any rule or regulation of any City department, agency or office not consistent with the ordinances of the City.
    - m. Be accountable to the Mayor and Board of Aldermen for any actions taken and at all times be subject to the direct supervision, directions and control of the Mayor.
    - n. Prepare and submit to the Mayor and Board of Aldermen an annual statement of objectives which will specify goals and timetables consistent with objectives set forth by the Mayor and Board of Aldermen.

- o. Perform related duties as required by the Mayor and Board of Aldermen not inconsistent with the Statutes of the State and the ordinances of the City.
  - p. Serve as City Clerk and have all power and authority assigned to the City Clerk.
2. *Budgetary.* Plan for the fiscal solvency and security of the City, including the submission of a realistic annual budget which provides for a program of sound fiscal management.
3. *Meetings of boards and commissions.*
- a. Attend all meetings of the Board of Aldermen unless excused by Mayor.
  - b. Serve as liaison between the Mayor and Board of Aldermen and the various boards and commissions of the City and their members.
4. *Personnel.*
- a. Recommend the establishment and maintenance of personnel programs employing sound personnel policies and practices which are internally consistent and externally competitive.
  - b. Promote the organization and continuing development of a competent City staff.
  - c. Design, prepare and submit for review and adoption by the Board of Aldermen personnel procedures, position classifications and compensation schedules for employees covered in the City's personnel program.
  - d. Prescribe the functions and duties of officers and employees of the City not otherwise prescribed by any ordinance of the City.
  - e. Appoint, promote or discharge from service all City Officers, who are not elected to office, and employees of the City, except as otherwise provided by law or City ordinances, including Section **200.030** relating to Police Officers. All such actions by the Administrator shall be based upon merit, qualifications, disqualifications of the officers or employees concerned without regard to his/her political beliefs or affiliations.
  - f. Establish such administrative rules and regulations, not inconsistent with law or established City policy, as may be necessary or proper for the efficient and economical conduct of the business of the City.
5. *Financial.*
- a. Supervise the collection and deposit of all taxes and revenues such as, but not limited to, sales, personal property, real estate, gasoline, cigarette and intangible taxes and road and bridge fund revenues, license and permit fees, Federal revenue sharing funds and court fines.
  - b. Supervise in the manner prescribed by ordinance the purchase of all materials, supplies and equipment for which funds are provided in the budget or appropriated by the Board of Aldermen.
  - c. Keep the Mayor and Board of Aldermen advised of the financial condition and future needs of the City, including the anticipated financial impact of proposed ordinances, and make such recommendations as he/she may deem appropriate.
  - d. Supervise the preparation of a monthly status report covering all departmental operations and City financial conditions.

- e. Supervise and coordinate efforts on behalf of the City to obtain financial grants from any sources.
  - f. Keep fully advised of the financial condition and future needs of the City.
6. *Media relations.* The Administrator shall be responsible for keeping the public informed of the purposes and methods of the City Government through all available news media.
  7. *Other duties.* Perform such other duties as may be imposed upon him/her by the Mayor and Board of Aldermen or by a contract of employment with the City.
- B. *Responsibility For City Property.* The Administrator shall have responsibility for all real and personal property owned or maintained by the City. He/she shall have responsibility for all inventories of such property and for the upkeep of all such property. Personal property owned by the City may be sold by the Administrator only with approval of the Mayor and Board of Aldermen. Real property may be sold only when such sale is authorized by ordinance.
  - C. *Coordination Of Work Activities.* The Administrator shall have authority to assign the employees of the City to any department where they are needed for the most effective discharge of the functions of City Government.
  - D. *Investigative Responsibility.* The Administrator shall have the authority to investigate, examine or inquire into the affairs or operation of any department of the City under his/her jurisdiction and shall report on any condition or fact concerning the City requested by the Mayor or Board of Aldermen.
  - E. *Addressing Board Of Aldermen.* The Administrator shall have the authority to appear before and address the Board of Aldermen at any meeting.
  - F. *Limitation On Duties And Authority.* At no time shall the duties or authority of the Administrator supersede those of the Mayor and Board of Aldermen.

## **Section 115.098. Interference by Aldermen Prohibited – Exceptions.**

[Ord. No. 2569 §1, 10-9-2008]

No member of the Board of Aldermen shall directly interfere with the conduct of any department or office or with the duties of employees subordinate to the Administrator except at the express direction of the Board of Aldermen or with the approval of the Mayor or Administrator.

## **Section 115.099. Municipal Political Activity Prohibited.**

[Ord. No. 2569 §1, 10-9-2008]

The City Administrator shall not use official authority influence for the purpose of interfering with any election. While retaining the right to vote as he/she pleases, he/she shall take no active part in any political campaign or lend support to or oppose the candidacy of any person seeking elective office in the City.

## **Section 115.100. Administration Pro Tem.**

[Ord. No. 2569 §1, 10-9-2008]

In the event that the Administrator shall be absent for a period up to twenty-one (21) days because of illness, disability, vacation or for personal reasons, the Mayor, with approval of a majority of the members of the Board of Aldermen, may designate a City Administrator pro tem who shall have and perform all of the powers, rights and duties of the Administrator during such absence, but the individual so designated shall receive no additional compensation therefor. If the absence extends beyond twenty-one (21) days, then a City Administrator pro tem may be appointed by an affirmative vote of five (5) members of the Board of Aldermen with the approval of the Mayor for an indefinite term and shall serve at the pleasure of the Board of Aldermen.

## **Section 115.101. Employment Contract.**

[Ord. No. 2569 §1, 10-9-2008]

The City may enter into an employment contract with a person meeting the qualifications set forth in this Article. Such contract may more fully set forth the terms and conditions of employment but may not conflict with the provisions of this Article.

## **Section 115.102. Assistant City Administrator.**

[Ord. No. 2569 §1, 10-9-2008]

The position of Assistant City Administrator is hereby created. The duties of the Assistant City Administrator shall be to assist the City Administrator and carry out the duties set forth above and such other duties as the Mayor and/or Board of Aldermen may periodically assign. The Assistant City Administrator shall receive such compensation and fringe benefits as shall be fixed by ordinance.

## **Section 115.120. City Treasurer.**

[CC 1988 §2-139; Ord. No. 1138 §§1 — 2, 4, 8-19-1985; Ord. No. 2482 §§1 — 2, 7-5-2007]

- A. *Appointment And Term.* The Mayor, with the consent and approval of the majority of the members of the Board of Aldermen, shall appoint a City Treasurer who shall serve until his/her successor is appointed and qualified. The City Treasurer shall be subject to all laws of the State and ordinances of the City pertaining to the office of City Treasurer.
- B. *Duties, Powers And Privileges.* The City Treasurer shall be the general accountant of the City and shall perform all of the duties specified in Section 79,300, RSMo., 2000, as amended.
- C. *Oath — Bond.* Prior to assuming the office to which he/she is appointed, the City Treasurer shall give bond in the amount of two hundred fifty thousand dollars (\$250,000.00) to the City and shall execute the oath of office required by law.

## **Section 115.121. Deputy City Clerk/Deputy Collector.**

[Ord. No. 2482 §3, 7-5-2007]

- A. *Appointment And Term.* The Mayor, with consent and approval of the majority of the members of the Board of Aldermen, shall have the power to appoint a Deputy City Clerk/Deputy Collector who shall serve until his/her successor is appointed and qualified and shall be subject to all laws of the State and ordinances of the City pertaining to Deputy City Clerk/Deputy Collector.

- B. *Duties, Powers, Privileges.* The Deputy City Clerk/Deputy Collector shall perform all the duties assigned to him/her by the City Clerk and/or Mayor. He/she shall perform such other duties as may be directed or authorized by the Mayor or Board of Aldermen or which may be required under the ordinances of the City or the State of Missouri.

## Article IV. Marshal-Collector

### Section 115.130. Bond.

[CC 1988 §2-156; Ord. No. 23 §1, 8-9-1948]

The City Marshal and Collector, which office shall be held by one (1) person, before entering upon the discharge of the duties of such office shall give a bond in the amount of fifty thousand (\$50,000.00) to the City.

### Section 115.140. Reports.

[CC 1988 §2-157; Ord. No. 217 §3, 5-16-1955]

The Collector shall file with the Mayor and the Board of Aldermen such monthly reports or others, as may be directed by them to be prepared.

### Section 115.150. Qualifications.

[CC 1988 §2-158; Ord. No. 40, 1-10-1949]

No person shall be elected Marshal-Collector unless he/she is at least twenty-five (25) years of age, a citizen of the United States and a resident of the City at the time of and for at least one (1) year next preceding his/her election.

[1] *Cross Reference — Marshal generally, §200.080 et seq.*

### Section 115.160. Term of Office.

[CC 1988 §2-159; Ord. No. 1438 §1, 12-4-1989]

The term of office of the Collector shall be four (4) years and shall run concurrent with the term of the Marshal.

### Section 115.170. Position of Marshal-Collector.

[CC 1988 §2-160; Ord. No. 1754 §2, 5-2-1994]

The offices of Marshal and Collector are combined and the same person shall hold such offices. The Marshal-Collector shall have no other position which constitutes a conflict of interest or gives the appearance of a conflict of interest. Prior to engaging in any business activity, the Marshal-Collector shall give written notice to the Mayor and Board of Aldermen. Should the Marshal-Collector engage in any business activity other than the duties of Marshal-Collector, he/she shall not perform same between the hours of 8:00 A.M. to 5:00 P.M., excepting vacations, Monday through Friday and he/she shall not employ any St. Ann Police personnel to engage in same.

## **Article V. Director of Parks and Recreation**

### **Section 115.180. Appointment.**

[CC 1988 §2-196; Ord. No. 970 §4, 6-10-1981]

The Director of Parks and Recreation shall be appointed by the Mayor and approved by the Board of Aldermen.

### **Section 115.190. Qualifications.**

[CC 1988 §2-197; Ord. No. 970 §2, 6-10-1981]

The person named Director of Parks and Recreation should have the following minimum training and experience: Be a graduate from a college or university with a bachelor's degree in recreation, physical education or related field, and at least three (3) years of responsible experience in an organized recreation program, or an equivalent combination of training and experience. The Director should have a comprehensive knowledge of the principles and practices of the field of recreation and knowledge of the methods and materials for recreational facilities and related equipment. The person selected should have the ability to plan, organize and administer a municipal recreational program and facility; ability to establish and maintain effective working relationships with City Officials, subordinates, employees in other City Departments and the general public; ability to maintain complex records and prepare clear and concise reports; and the ability to express oneself effectively, both orally and in writing.

### **Section 115.200. Duties.**

[CC 1988 §2-198; Ord. No. 970 §§1, 3, 6-10-1981]

- A. The Director of Parks and Recreation shall be responsible for matters relating to plans, organizing and administering the municipal recreation center programs and related work as directed by the Mayor and Board of Aldermen.
- B. The Director of Parks and Recreation shall plan, promote, organize and supervise a comprehensive municipal recreation program and administer the same in the interest of the entire community and shall conduct and supervise any form of recreation, cultural or social activity that will employ the leisure time of the citizens in a wholesome and constructive manner.

## **Article VI. Director of Public Works**

### **Section 115.210. Creation of Office.**

[CC 1988 §2-211; Ord. No. 562 §1, 9-23-1968]

There is hereby created the office of Director of Public Works of the City having the powers and duties as set out in this Article.

### **Section 115.220. Qualifications – Term of Office.**

[CC 1988 §2-212; Ord. No. 562 §2, 9-23-1968; Ord. No. 2156 §1, 9-5-2000]

The Director of Public Works shall be appointed by the Mayor, with the approval of the Board of Aldermen, on the basis of experience and knowledge of matters relating to public works. The Director shall be appointed for a term of one (1) year or until a successor is duly appointed and qualified and shall devote full time to the duties of the office.

## **Section 115.230. Duties.**

[CC 1988 §2-213; Ord. No. 562 §3, 9-23-1968; Ord. No. 2156 §2, 9-5-2000]

- A. The Director of Public Works shall be the head of the Public Works Department of the City and shall be responsible to the Mayor and Board of Aldermen for the proper administration of the affairs of that Department of the City. To that end the Director shall have power and be required to supervise:
1. The designing, construction, reconstruction, supervision and repair of Street Department buildings, equipment and facilities, bridges, viaducts, waterways, sewers, drains, levees, airports, public market facilities, off-street parking facilities, tunnels and structures, including alterations, replacements, additions and appurtenances and maintenance thereof, unless otherwise provided;
  2. The grading and improvement of all streets, alleys, highways, sidewalk spaces and public ways, and keeping them open, safe and clean;
  3. The construction, reconstruction, repair and maintenance of all pavements, curbs and sidewalks;
  4. The collection, treatment and disposal of garbage, and all recycling activities undertaken by the City;
  5. The lighting of public grounds and highways, the laying of conduits, the location, erection and construction of poles and all structures in, on or over public grounds and highways, the granting of all permits to excavate or disturb any highway or public property or to make any special use thereof;
  6. The making and keeping of all records and reports, and the furnishing of all information and reports relating to public works and the Public Works Department as may be required by the Mayor and the Board of Aldermen; and
  7. The making and keeping of records of location, direction, depth and connection of all underground structures and equipment.
- B. The Director of Public Works shall perform such additional duties not herein specifically set out as may be required by the Mayor and the Board of Aldermen of the City.

## **Article VII. Director of Building and Zoning**

### **Section 115.240. Created.**

[CC 1988 §2-217; Ord. No. 1668 §1, 1-4-1993]

There is hereby created the office of Director of Building and Zoning of the City, having the powers and duties as hereinafter set out.

## Section 115.250. Appointment — Term of Office.

[CC 1988 §2-218; Ord. No. 1668 §2, 1-4-1993]

The Director of Building and Zoning shall be appointed by the Mayor, with the approval of the Board of Aldermen, on the basis of experience in or knowledge of building and zoning. The Director of Building and Zoning shall be appointed for a term of one (1) year or until a successor is duly appointed and qualified, and shall devote full-time to the duties of the office.

## Section 115.260. Director to Be Head of Building and Zoning Department.

[CC 1988 §2-219; Ord. No. 1668 §3, 1-4-1993]

- A. The Director of Building and Zoning shall be the head of the Building and Zoning Department of the City and shall be responsible to the Mayor and Board of Aldermen for the proper administration of the affairs of that Department of the City. To that end, the Director shall have the power and be required to:
1. Administrate and enforce all City Zoning, Building and related Codes, Sign Code and such other Codes as may be assigned to such Department and be responsible for the issuance and revocation of all permits provided for in such Codes.
  2. Conduct inspections of all structures, land usage and signs to determine compliance with City ordinances and requirements.
  3. Maintain records of all plans submitted for approval under such codes and all actions taken on same.
  4. Furnish all information and reports relating to building and zoning as required by the Mayor and Board of Aldermen.
  5. Perform any such additional duties not herein specifically set out as may be required by the laws and ordinances of the City or by the Mayor and Board of Aldermen.
  6. The issuance and revocation of all building permits and the administration of all building and zoning ordinances.
  7. The drafting of a City Building Code and amendments thereto for adoption by the Board of Aldermen.

## Article VIII. Benefits

### Section 115.270. Retirement — Generally.

[CC 1988 §2-226; Ord. No. 552, 5-13-1968]

- A. The City is a "political subdivision" as defined in Sections 70.600 through 70.755, RSMo. and hereby elects to have covered by the Missouri Local Government Employees Retirement System all its eligible employees in the following classes:
1. *All Employees Of The City.* Present and future general employees (neither "Policeman" nor "Fireman" as defined in the Statutes cited above).



2. *Policemen* (as defined in the above-cited Statutes). Present and future Policemen.
- B. The City hereby elects that one hundred percent (100%) of prior employment be considered for prior service credit in computing benefits and contributions to the system.
- C. The City is hereby authorized and directed to deduct from the wages and salaries of each employee member the member contributions required by Section 70.705, of the Revised Statutes of Missouri, and to promptly remit the deductions to the Retirement System, together with the employer contributions required by Section 70.730 of the Revised Statutes of Missouri.

## **Section 115.280. Retirement — "L-6" Program.**

[CC 1988 §2-227; Ord. No. 793 §1, 12-8-1975; Ord. No. 1924 §§1 — 2, 12-16-1996; Ord. No. 2101 §§1 — 3, 10-25-1999; Ord. No. 2234 §1 — 5, 1-7-2002]

- A. The City hereby elects Benefit Program "L-6". The Clerk shall certify this election to the Missouri Local Government Employees' Retirement System. Such election shall be effective on the first (1st) day of February, 2002.
- B. The City hereby elects to adopt no change in the method of determining a member employee's final average salary, keeping a thirty-six (36) consecutive month period for determining a member's final average salary in accordance with Sections 70.600 and 70.656, RSMo., 1994. Said election shall be effective the first (1st) day of February, 2002.
- C. The City hereby elects to adopt no change in the contribution from covered employees, keeping the requirement of four percent (4%) contributions from covered employees in accordance with the provisions of Sections 70.705 and 70.730, RSMo., 1994, as amended by RSMo., 1998 Supplement. Said election shall be effective the first (1st) day of February, 2002.
- D. The City hereby elects the Benefit Program of member employees, keeping member employee's option of retirement "upon attaining minimum service retirement age" or "under the '80 and Out' option". Said election shall be effective the first (1st) day of February, 2002.

## **Section 115.285. Health Insurance for Certain Retired Employees.**

[Ord. No. 2276 §1, 1-8-2003; Ord. No. 2280 §1, 2-6-2003; Ord. No. 2311 §1, 12-1-2003; Ord. No. 2637 §1, 12-22-2009]

All full-time personnel of the City as of January 1, 2003, (excluding the Mayor) who are members of the Missouri Local Government Employees Retirement System and who are covered by the City's Group Insurance Plan, on retirement and qualification for retirement benefits under LAGERS, by April 30, 2003, or who become eligible to retire after April 30, 2003 and before December 15, 2003 and retire as of the date of their eligibility shall be entitled to receive health insurance benefits consistent with those benefits received by full-time employees covering such personnel and their spouse, if the spouse is a participant in the City's Group Insurance Plan at the time of retirement, until the earlier of the death of the retiree or the date that the retiree reaches age seventy (70), provided that such coverage shall only be as a supplement after Medicare coverage takes effect. Such health insurance benefits shall not include life insurance coverage or dental insurance, provided that the retiree may continue dental coverage by paying the monthly premium for such coverage.

## Section 115.290. Social Security.

[CC 1988 §2-228]

Social security coverage is extended to all eligible officers and employees of the City, as provided in Ordinance No. 174, adopted April 12, 1954.



## Services Agreement

City of St. Ann ("Agency") and the REJIS Commission ("REJIS") have entered into an annual Information Technology (IT) Support Services Agreement ("Agreement") for network technology support to be supplied by REJIS. The intent of the parties is that REJIS will supply a pool of network technology hours which may be utilized by the Agency based upon its needs and discretion. The **REJIS Services Definitions and Conditions** outline the services to be provided and the pricing for these services.

The term of this Agreement shall be for one year beginning January 1, 2015 and terminating one year later. The Agreement may be renewed for additional like periods. A minimum of ninety days prior to the termination date, the Agency shall notify REJIS of its intent either to allow the Agreement to expire or to renew the Agreement for another year. Notwithstanding other terms to the contrary, the obligation of the Agency under this Agreement shall cease immediately for a fiscal year in which the Agency does not, for any reason, appropriate funds for this Agreement or any of its renewals. Cancellation for cause by the Agency may occur at any time upon sixty day written notice. REJIS may cancel at the end of the original Agreement, or any renewal term, by giving the Agency sixty day advance notice.

Fees for services shall be those set out in **REJIS Services Definitions and Conditions**. The method of payment for the annual cost shall be monthly based on the number of IT Support Service hours worked at the Agency the previous month. If the number of contracted hours is expended before the contract term ends, REJIS may, with the consent and authorization of the Agency, continue to provide the IT network support as contracted. The Agency will be invoiced monthly at the same contract rate for those IT support hours.

REJIS represents and warrants that it presently has no interest and shall not acquire any interest, which would conflict in any manner with the performance of services to be provided under this Agreement.

REJIS shall not discriminate against any employee or applicant for employment, or in terms or conditions of employment due to said person's age, race, religion, creed, color, sex, national origin, handicap, or disability relative to carrying out this Agreement.

REJIS shall have the right to use Agency information technology assets at no cost to REJIS to carry out the obligations under this Agreement. The Agency, at no charge to REJIS, will provide the necessary facilities to assist REJIS in performing its duties. Such facilities would include, but not be limited to, adequate office space and parking, access to equipment and any required supplies.

REJIS will provide insurance coverage including Professional Liability Coverage in an amount of not less than \$1,000,000.

The Agency's data and confidentiality shall be kept secure by REJIS. Only authorized REJIS employees or contractors will have access to Agency data or processes. Information originating from the Agency shall not be provided to any third parties without written consent of the appropriate Agency Official.

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Mr. Jerald L. Kent  
*Chairman*

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*Vice Chairman*

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*Secretary – Treasurer*

Chief Michael Wiegand

Ms. Pamela Reitz

Mr. Dele Oredugba

Dr. Richard Rosenfeld


Dr. William R. Powell, Jr.  
*General Manager*

REJIS and the Agency agree that they will not solicit for employment, nor employ each other's personnel during the term of this Agreement and for six (6) months after the termination of the Agreement. In the event that REJIS or the Agency chooses to employ an individual who within the preceding one-hundred and eighty days was employed by the other party as a full time employee, both REJIS and the Agency hereby agree to pay an amount equal to six (6) months base salary, without deductions and including benefits, to the other party. The base salary will be computed on the employee's salary as of the time of departure from either REJIS or the Agency.

The prices in the **REJIS Services Definitions and Conditions** are for an annual cost based upon the number of hours committed for one year. Requirements exceeding the base fee shall be billed at current prices. All prices stated are subject to an annual review upon the anniversary of the Agreement. Any such increase in base fees or rates will be sent in writing with the appropriate documentation to the Agency sixty days prior to the due date of the next annual Agreement.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement.

City of St. Ann


  
\_\_\_\_\_  
Signature

    Matt Conley      
\_\_\_\_\_  
Name

    City Administrator      
\_\_\_\_\_  
Title

    7-20-2015      
\_\_\_\_\_  
Date

REJIS

  
\_\_\_\_\_  
Signature

    Dr. William R. Powell Jr.      
\_\_\_\_\_  
Name

    General Manager      
\_\_\_\_\_  
Title

    January 12, 2015      
\_\_\_\_\_  
Date

**Attachment - REJIS Services Definitions and Conditions**

## Attachment to Services Agreement

### REJIS Services Definitions and Conditions

The REJIS Commission ("REJIS") and the City of St. Ann ("Agency") have entered into an annual Information Technology (IT) Support Services Agreement ("Agreement") in which the Agency has access to the various network skills supplied by REJIS, upon request, required to support technology installed at the Agency. Those skills may vary from technology planning, project management, network configuration, workstation selection, product evaluation, to problem resolution. The Agreement consists of an annual hour allotment that may be used at the discretion of the Agency. If additional hours are required, those hours may be purchased at a predetermined fixed rate. All services are supplied for a defined cost during a defined period.

#### Structure of the Agreement:

Annual Agreement:	May be renewed for a like period unless cancelled 90 days before end date. Agreement is cancelable for cause.
Base Hour Commitment:	200 hours annually. Base Hours may only be used for the Agency
Hourly Rate:	<u>\$74.00</u> This rate is based on the fact that the Agency will use at least 200 hours during this Agreement period. If the Agency does not use at least 200 hours during the Agreement period, they will be billed at the end of the Agreement period for the hours used at the REJIS Network Services hours without a contract rate. Any unused annual commitment hours must be used within 60 days after the current agreement period ends.
Annual Cost:	<u>\$14,800.00</u>
Hours Logged to Base Hours:	Service can be scheduled during normal business hours (7:00am – 5:00pm: Monday – Friday). Actual time worked (excluding travel time) is based on request for services authorized through issue reports, service requests, or project requests. In an effort to maximize our effectiveness in resolving technical issues in a timely manner, the Agency must have connectivity to the Internet with a firewall that uses current generation VPN connectivity or be part of the REJIS network to allow a connection to REJIS for remote support.

Type of Service:

Any network technology service normally provided by REJIS including management, special skills, problem resolution, consulting, etc. Does not include application development, database management, wiring, hardware repair, proprietary software fixes, or software bug repair. If any hardware or software is identified during the initial on-site assessment that REJIS does not have requisite expertise, REJIS will either offer limited support or advise that support is not available. This issue will be brought to the attention of the Agency at the conclusion of the assessment. No more than 15% of the total committed hours at a rate up to eight (8) hours per week can be used for Wide Area Network and Backend Infrastructure support unless otherwise agreed to by both parties.

Service Includes at  
No Additional Cost:

- Unlimited use of the Help Desk
- Account Manager
- Monthly Reporting - Each month an invoice report will be provided which identifies: the hours used for the month, the name of the person who performed the work and a brief description of the work performed.

Service Levels:

All calls for assistance will be originated through the REJIS Help Desk, with the exception of Projects. Projects will be authorized in writing by the appropriate level of management at the Agency. At the initiation of a service call, the caller determines if the call is an incident or a service request. All critical incidents not resolved by level one support (Help Desk) will be handled remotely or responded to (by phone or in person) in 2 hours during normal business hours (7 a.m. to 5 p.m. – Monday - Friday.) and within 4 hours during non-business hours and holidays. Non-priority service calls placed after 3 p.m. will be handled remotely, responded to by 9 a.m. next business day or held for the next scheduled service day if agreeable to the Agency. During non-business hours, the Agency will be charged a minimum of one hour for on-site response or a minimum of 15 minutes for remote response. The Agency will determine the level of priority. Response time for Service Requests will be determined by the Agency, and such requests will be honored by REJIS, subject to available resources. Agencies must call or email the REJIS Help Desk ([helpdesk@rejis.org](mailto:helpdesk@rejis.org)) by the close of business the day before a scheduled visit to cancel that scheduled visit. Four hours will be assessed to the agency's base hour balance when notification is not provided.



**Proposal #:** 2221  
**Customer #:** 00030550  
**Date:** 7/15/2015

## Proposal

4255 West Pine Blvd.  
 St. Louis, MO 63108  
 314-535-1950 (phone)  
 314-535-1729 (fax)  
 www.rejis.org

**Proposal Name:** STANCIPDADM02  
**Client Service Rep:** Trudi Reason  
**Prepared For:**  
 St. Ann Police Department  
 10405 St. Charles Rock Road  
 St. Ann, MO 63074

Qty.	Description	FRQ	Price	Extended
1	Limited Inquiry & Update Subscription Fee	MTH	1,427.45	1,427.45
<b>Total</b>				<b>1,427.45</b>

\*Prices subject to change

Frequency information is provided to assist the customer in determining ongoing costs.  
**Frequency Codes**  
 OTO - One Time Only    MTH - Monthly    QTR - Quarterly    SA - Semi Annually  
 ANN - Annually

### Proposal Notes

The LEWeb subscription costs were changed based on reduced access by users.

REJIS reserve the right to re-evaluate this new subscription cost periodically to monitor use. Future costs will be adjusted based on use.

### General Notes

- Prices for REJIS software and services are valid for 90 days from the proposal date.
- If quotes from vendors for hardware/software requests are part of this proposal, the final price may fluctuate and will be adjusted accordingly during the billing process.
- Hours for labor are ESTIMATES ONLY. Agencies will be billed for the actual number of hours worked on this project or service.
- All agencies that access REJIS services must meet anti-virus and NCIC/CJIS security requirements.
- For custom code developed by REJIS, the following statement applies. "As implied under the REJIS operating charter to support regional government entities, REJIS will retain ownership of the developed software and will make it available to any/all regional government entity(ies) that can utilize this capability. REJIS retains title to all copyrights, trade secrets, and intellectual property rights to the software. The Agency agrees that the software shall not be disclosed, given, sold to, or used by another party without written approval of REJIS".
- Please contact your Client Services Representative with any questions.



Proposal #: 2221  
Customer #: 00030550  
Date: 7/15/2015

**Customer Approval**  
Proposal reviewed and approved by:

**REJIS Approval**

Signature: [Handwritten Signature]

Signature: [Handwritten Signature]

Print Name: Matt Conley

Print Name: David Pudlowski

Title: City Administrator

Title: Director, Client Services

Date: 7-20-2015

Date: 7-15-15

Thank you for selecting REJIS as your service provider. If you have any questions concerning this proposal or need any additional service, please contact your Client Service Representative.



## Chapter 140. Open Meetings and Records Policy

### Section 140.010. Definitions.

[Resolution of 9-8-1998; Ord. No. 2354 §1, 9-8-2004]

As used in this Chapter, unless the context otherwise indicates, the following terms mean:

#### **PUBLIC BUSINESS**

All matters which relate in any way to the performance of the functions of any public governmental body of the City or the conduct of its business.

#### **PUBLIC GOVERNMENTAL BODY OF THE CITY**

The Board of Aldermen, any boards, commissions and committees created by the Missouri Constitution or Statutes or by order or ordinance of the Board of Aldermen, the Municipal Court when operating in an administrative capacity or by any order of the Mayor, including any advisory committee appointed by or at the direction of any of the foregoing, for the specific purpose of recommending, directly to the Board of Aldermen or the City Administrator, policy or policy revisions or expenditures of public funds. The Custodian of Records shall maintain a list of such policy advisory committees.

#### **PUBLIC MEETING**

Any meeting of a public governmental body of the City at which any public business is discussed, decided or public policy formulated, whether such meeting is conducted in person or by means of communication equipment, including, but not limited to, conference call, video conference, Internet chat or Internet message board. The term "*public meeting*" shall not include an informal gathering of members of a public governmental body for ministerial or social purposes when there is no intent to avoid the purposes of the Missouri Open Meetings and Records Law, but the term shall include a public vote of all or a majority of the members of a public governmental body, by electronic communication or any other means, conducted in lieu of holding a public meeting with the members of the public governmental body gathered at one (1) location in order to conduct public business.

#### **PUBLIC RECORD**

Any record, whether written or electronically stored, retained by or of any public governmental body including any report, survey, memorandum, or other document or study prepared for the public governmental body by a consultant or other professional service paid for in whole or in part by public funds, including records created or maintained by private contractors under an agreement with a public governmental body or on behalf of a public governmental body. The term "*public record*" shall not include any internal memorandum or letter received or prepared by or on behalf of a member of a public governmental body consisting of advice, opinions and recommendations in connection with the deliberative decision-making process of such body, unless such records are retained by the public governmental body or presented at a public meeting. Any document or study prepared for a public governmental body by a consultant or other professional service as described in this Chapter shall be retained by the public governmental body in the same manner as any other public record.

## **PUBLIC VOTE**

Any vote, whether conducted in person, by telephone, or by any other electronic means, cast at any public meeting of any public governmental body.

## **Section 140.020. Meetings, Records and Votes to Be Public — Exceptions.**

[Resolution of 9-8-1998; Ord. No. 2354 §2, 9-8-2004]

- A. All public meetings, public records and public votes are open to the public, except that a governmental body may close any meeting, record or vote relative to the following:
1. Legal actions, causes of action or litigation involving a public governmental body and any confidential or privileged communications between a public governmental body or its representatives and its attorneys. However, any minutes, vote or settlement agreement relating to legal actions, causes of action or litigation involving a public governmental body or any agent or entity by representing its interests or acting on its behalf or with its authority, including any insurance company acting on behalf of a public governmental body as its insured, shall be made public upon final disposition of the matter voted upon or upon the signing by the parties of the settlement agreement, unless, prior to final disposition, the settlement agreement is ordered closed by a court after a written finding that the adverse impact to a plaintiff or plaintiffs to the action clearly outweighs the public policy considerations of Section 610.011, RSMo., however, the amount of any moneys paid by, or on behalf of, the public governmental body shall be disclosed; provided however, in matters involving the exercise of the power of eminent domain, the vote shall be announced or become public immediately following the action on the motion to authorize institution of such a legal action. Legal work product shall be considered a closed record.
  2. Leasing, purchase or sale of real estate by a public governmental body where public knowledge of the transaction might adversely affect the legal consideration therefor. However, any minutes or vote or public record approving a contract relating to the leasing, purchase or sale of real estate by a public governmental body shall be made public upon execution of the lease, purchase or sale of the real estate.
  3. Hiring, firing, disciplining or promoting of particular employees by a public governmental body when personal information about the employee is discussed or recorded. However, any vote on a final decision, when taken by a public governmental body, to hire, fire, promote or discipline an employee of a public governmental body shall be made available with a record of how each member voted to the public within seventy-two (72) hours of the close of the meeting where such action occurs; provided however, that any employee so affected shall be entitled to prompt notice of such decision during the seventy-two (72) hour period of time before such decision is made available to the public. As used in this Subsection, "*personal information*" means information relating to the performance or merit of individual employees.
  4. Non-judicial mental or physical health proceedings involving identifiable persons, including medical, psychiatric, psychological, or alcoholism or drug dependency diagnosis or treatment.
  5. Testing and examination materials, before the test or examination is given or if it is to be given again, before so given again.
  6. Welfare cases of identifiable individuals.
  7. Preparation, including any discussions or work product, on behalf of a public governmental body or its representatives for negotiations with employee groups.

8. Software codes for electronic data processing and documentation thereof.
9. Specifications for competitive bidding, until either the specifications are officially approved by the public governmental body or the specifications are published for bid.
10. Sealed bids and related documents, until the bids are opened; and sealed proposals and related documents or any documents related to a negotiated contract until a contract is executed, or all proposals are rejected.
11. Individually identifiable personnel records, performance ratings or records pertaining to employees or applicants for employment, except that this exemption shall not apply to the names, positions, salaries and lengths of service of officers and employees of public agencies once they are employed as such.
12. Records which are protected from disclosure by law.
13. Meetings and public records relating to scientific and technological innovations in which the owner has a proprietary interest.
14. Records relating to municipal hotlines established for the reporting of abuse and wrongdoing.
15. Confidential or privileged communications between a public governmental body and its auditor, including all auditor work product; however, all final audit reports issued by the auditor are to be considered open records pursuant to this Chapter.
16. Operational guidelines and policies developed, adopted or maintained by any public agency responsible for law enforcement, public safety, first response or public health for use in responding to or preventing any critical incident which is or appears to be terrorist in nature and which has the potential to endanger individual or public safety or health. Nothing in this exception shall be deemed to close information regarding expenditures, purchases or contracts made by an agency in implementing these guidelines or policies. When seeking to close information pursuant to this exception, the agency shall affirmatively state in writing that disclosure would impair its ability to protect the safety or health of persons and shall in the same writing state that the public interest in non-disclosure outweighs the public interest in disclosure of the records. This exception shall expire and be of no further force or effect on December 31, 2008.
17. Existing or proposed security systems and structural plans of real property owned or leased by a public governmental body, and information that is voluntarily submitted by a non-public entity owning or operating an infrastructure to any public governmental body for use by that body to devise plans for protection of that infrastructure, the public disclosure of which would threaten public safety.
  - a. Records related to the procurement of or expenditures relating to security systems purchased with public funds shall be open;
  - b. When seeking to close information pursuant to this exception, the public governmental body shall affirmatively state in writing that disclosure would impair the public governmental body's ability to protect the security or safety of persons or real property and shall in the same writing state that the public interest in non-disclosure outweighs the public interest in disclosure of the records;
  - c. Records that are voluntarily submitted by a non-public entity shall be reviewed by the receiving agency within ninety (90) days of submission to determine if retention of the document is necessary in furtherance of a State security interest. If retention is not necessary, the documents shall be returned to the non-public governmental body or destroyed;

- d. This exception shall expire and be of no further force or effect on December 31, 2008.
18. Records that identify the configuration of components or the operation of a computer, computer system, computer network or telecommunications network and would allow unauthorized access to or unlawful disruption of a computer, computer system, computer network or telecommunications network of a public governmental body. This exception shall not be used to limit or deny access to otherwise public records in a file, document, data file or database containing public records. Records related to the procurement of or expenditures relating to such computer, computer system, computer network or telecommunications network, including the amount of monies paid by, or on behalf of, a public governmental body for such computer, computer system, computer network or telecommunications network, shall be open.
19. Credit card numbers, personal identification numbers, digital certificates, physical and virtual keys, access codes or authorization codes that are used to protect the security of electronic transactions between a public governmental body and a person or entity doing business with a public governmental body. Nothing in this Section shall be deemed to close the record of a person or entity using a credit card held in the name of a public governmental body or any record of a transaction made by a person using a credit card or other method of payment for which reimbursement is made by a public governmental body.

## Section 140.030. Records Which May Be Closed.

[Resolution of 9-8-1998]

All records that may be closed are hereby deemed closed records unless the governmental body votes to make them public.

## Section 140.040. Closed Meetings, How Held.

[Resolution of 9-8-1998; Ord. No. 2354 §3, 9-8-2004]

In the event any member of a public government body makes a motion to close a meeting, or a record, or a vote from the public and any other member believes that such motion, if passed, would cause a meeting, record or vote to be closed from the public in violation of any provisions in Chapter 610, RSMo., or this Chapter, such latter member shall state his or her objection to the motion at or before the time the vote is taken on the motion. The public governmental body shall enter in the minutes of the public governmental body any objection made pursuant to this Section. Any member making such an objection shall be allowed to fully participate in any meeting, record or vote that is closed from the public over the member's objection. In the event the objecting member also voted in opposition to the motion to close the meeting, record or vote at issue, the objection and vote of the member as entered in the minutes shall be an absolute defense to any claim filed against the objecting member pursuant to Chapter 610, RSMo.

## Section 140.050. Notice to Be Given for Meetings, Etc.

[Resolution of 9-8-1998; Ord. No. 2354 §4, 9-8-2004]

- A. A public governmental body proposing to hold a closed meeting or vote shall give notice of the time, date and place of such closed meeting or vote and the reason for holding it by reference to the specific exception allowed pursuant to the provisions of Section 140.020 hereof. The notice shall be the same as in Subsection (B) herein. Any meeting or vote closed pursuant to the provisions of Section 140.020 hereof shall be closed only to the extent necessary for the specific

reason announced to justify the closed meeting or vote. Public governmental bodies shall not discuss any business in a closed meeting, record or vote which does not directly relate to the specific reason announced to justify the closed meeting or vote. Public governmental bodies holding a closed meeting shall close only an existing portion of the meeting facility necessary to house the members of the public governmental body in the closed session, allowing members of the public to remain to attend any subsequent open session held by the public governmental body following the closed session.

- B. The public governmental body shall give notice of the time, date, place and its tentative agenda in a manner reasonably calculated to advise the public of the matters to be considered, and if the meeting will be conducted by telephone or other electronic means, the notice of the meeting shall identify the mode by which the meeting will be conducted and the designated location where the public may observe and attend the meeting. If a public body plans to meet by Internet chat, Internet message board or other computer link, it shall post a notice of the meeting on its website in addition to its principal office and shall notify the public how to access that meeting. Reasonable notice shall include making available copies of the notice to any representative of the news media who requests notice of meetings of a particular public governmental body concurrent with the notice being made available to the members of the particular governmental body and posting the notice on a bulletin board or other prominent place which is easily accessible to the public and clearly designated for that purpose at the St. Ann Government Center.
- C. Notice conforming with all of the requirements of this Section shall be given at least twenty-four (24) hours, exclusive of weekends and holidays when the St. Ann Government Center is closed, prior to the commencement of any meeting of a governmental body unless for good cause such notice is impossible or impractical, in which case as much notice as is reasonably possible shall be given. When it is necessary to hold a meeting on less than twenty-four (24) hours' notice, or at a place other than the St. Ann Government Center, or at a time that is not reasonably convenient to the public, the nature of the good cause justifying that departure from the normal requirements shall be stated in the minutes. Every reasonable effort shall be made to grant special access to the meeting to handicapped and disabled individuals.
- D. A public body shall allow for the recording by audiotape, videotape or other electronic means of any open meeting. A public body may establish guidelines regarding the manner in which such recording is conducted so as to minimize disruption to the meeting. No audio recording of any meeting, record or vote closed pursuant to the provisions of Section 610.021, RSMo., shall be allowed without permission of the public body; any person who violates this provision shall be guilty of an ordinance violation and punished by imprisonment for a period not to exceed fifteen (15) days, a fine not to exceed three hundred dollars (\$300.00), or by both such fine and imprisonment.

## **Section 140.060. Records Containing Confidential, Proprietary or Private Information — Penalty for Breach of Confidentiality of Closed Matters.**

[Resolution of 9-8-1998; Ord. No. 2354 §5, 9-8-2004]

- A. In order to protect reasonable expectations of privacy on the part of persons having dealings with the City, City records containing information or entries of a personal, confidential, private or proprietary nature, including, but not limited to, income, sales data, financial circumstances, household and family relationships, social security numbers, dates of birth, insurance information and other information which reasonable persons generally regard as private and not a customary subject for public discourse, which information or entries have been provided to the City by one complying with regulations requiring the disclosure of such information, shall be excised from

copies of City records disclosed or provided to members of the public other than those persons to whom the information of entries pertain. Persons desiring access to information or entries excised from such records may file a supplementary written request with the City Clerk for disclosure of material to be specified in the request, which request should state:

1. Whether or not the requesting party has informed persons to whom the requested information pertains of the request; and
  2. All reasons why the requesting party believes disclosure by the City of the specified information is in the public interest.
- B. The City Clerk may afford all interested parties, including the persons to whom the information pertains, a reasonable time within which to comment on the requested disclosure prior to acting further on the request. If an interested person objects to the disclosure of the requested information, the City Clerk may conduct a hearing at which all interested parties may be heard. At such hearing the Clerk shall consider, among such other factors as may be reasonable and relevant:
1. The requirements and intent of State law, City ordinances and this policy;
  2. The legitimate expectations of privacy on the part of interested parties;
  3. The personal, confidential, private or proprietary nature of the information at issue;
  4. Whether the information was obtained by the City under compulsion of law or was freely and voluntarily provided by the persons objecting to the disclosure; and
  5. The public purposes to be served by disclosure of the requested information.  
If the City Clerk determines that disclosure is legally required or would otherwise serve the best interests of the public and that such requirements or purpose outweigh the legitimate concerns or interest of the persons to whom the information pertains, the Clerk shall provide the requested information to the requesting party.
- C. In addition to or in lieu of the hearing described above, the City Clerk may afford all interested parties a reasonable opportunity to seek judicial review of or relief from the proposed disclosure. The City Clerk may also utilize the procedures for judicial determination and/or opinion solicitation provided in Section **140.140**.
- D. Records and information that have been closed pursuant to the provisions of this Chapter, Chapter 610, RSMo., and other relevant State and Federal laws and regulations are to be treated as confidential by all employees and elected and appointed officials of the City. It shall be grounds for disciplinary action for any employee to:
1. Violate the confidentiality relating to such records or information;
  2. Copy or remove closed and/or confidential information without the specific consent to the custodian thereof or in the normal course of performing such employee's duties for the City;
  3. Provide or discuss closed records or confidential information with any person other than as a necessary part of performing such employee's duties for the City; or
  4. Divulge, discuss or disclose information or records addressed in any closed meeting of a public governmental body other than as a necessary part of performing such employee's duties for the City.
- E. Elected and appointed officials are also expected to maintain the same strict standards of confidentiality required of employees. Breach of the confidentiality standards established by this Chapter and required of employees in this Section may be grounds for removal from office or

other sanctions as may be deemed appropriate by the body of which such official is a member or by the Board of Aldermen.

- [1] *Editor's Note — Ord. no. 2354 §5, adopted September 8, 2004, repealed section 140.060 "telephone or electronic meetings" and enacted new provisions set out herein. Former section 140.060 derived from Res. of 9-8-1998.*

## **Section 140.070. Subunit of Parent Governmental Body May Meet — When.**

[Resolution of 9-8-1998]

A formally constituted subunit of a parent governmental body may conduct a meeting without notice during a lawful meeting of the parent governmental body, a recess in that meeting, or immediately following that meeting, if the meeting of the subunit is publicly announced at the parent meeting and the subject of the meeting reasonably coincides with the subjects discussed or acted upon by the parent governmental body.

## **Section 140.080. Another Provision of Law Can Constitute Compliance.**

[Resolution of 9-8-1998]

If another provision of law requires a manner of giving specific notice of a meeting, hearing or an intent to take action by a governmental body, compliance with such Section shall constitute compliance with the notice requirements hereof.

## **Section 140.090. Minutes.**

[Resolution of 9-8-1998; Ord. No. 2354 §6, 9-8-2004]

- A. Minutes of open and closed meetings shall be taken and retained by the public governmental body, including, but not limited to, a record of any votes taken at such meeting. The minutes shall include the date, time, place, members present, members absent and a record of any votes taken.
- B. All votes by members of a public governmental body at any meeting shall be recorded. When a roll call vote is taken, the minutes shall attribute each "yes" and "no" vote, or abstinence if not voting, to the name of the individual members of the public governmental body. Any votes taken during a closed meeting shall be taken by roll call and the minutes of the closed meeting, sufficient to reflect the vote pursuant to this Subsection, shall be recorded. All votes taken by roll call in meetings of a public governmental body consisting of members who are all elected, except for the Missouri General Assembly and any committee established by a public governmental body, shall be cast by members of the public governmental body who are physically present and in attendance at the meeting. When it is necessary to take votes by roll call in a meeting of the public governmental body, due to an emergency of the public body, with a quorum of the members of the public body physically present and in attendance and less than a quorum of the members of the public governmental body participating via telephone, facsimile, Internet or any other voice or electronic means, the nature of the emergency of the public body justifying that departure from the normal requirements shall be stated in the minutes. Where such emergency exists, the votes taken shall be regarded as if all members were physically present and in attendance at the meeting. All public meeting shall be open to the public and public votes and public records shall be open to the public for inspection and duplication.

## **Section 140.100. Custodian Designated — Response to Request for Access to Records.**

[Resolution of 9-8-1998; Ord. No. 2354 §7, 9-8-2004]

- A. The City Clerk shall be the custodian of records and will be responsible for maintenance and control of all records. The custodian shall provide public access to all public records as soon as possible but in no event later than the end of the third (3rd) business day following the date the request is received by the custodian. If records are requested in a certain format, the public body shall provide the records in the requested format, if such format is available. If additional delay is necessary, the custodian shall give a detailed explanation for the delay and the date the record will be available for inspection. This period for document production may exceed three (3) days for reasonable cause.
- B. If a request for access is denied, the custodian shall provide, upon request, a written statement of the grounds for such denial. Such statement shall cite the specific provision of law under which access is denied and shall be furnished to the requester no later than the end of the third (3rd) business day following the date that the request for the statement is received.
- C. Any member of a public governmental body who transmits any message relating to public business by electronic means shall also concurrently transmit that message to either the member's public office computer or the custodian of records in the same format. The provisions of this Subsection shall only apply to messages sent to other members of that body so that, when counting the send, a majority of the body's members are copied. Any such message received by the custodian or at the member's office computer shall be a public record subject, however, to the exceptions for closed records as provided by law.

## **Section 140.110. Removal of Original Documents Prohibited.**

[Resolution of 9-8-1998]

No person shall remove original public records from the office of a public governmental body or its custodian without written permission of the custodian. No public governmental body shall, after the effective date (9-8-1998) hereof, grant to any person or entity, whether by contract, license or otherwise, the exclusive right to access and disseminate any public record unless the granting of such right is necessary to facilitate coordination with, or uniformity among, industry regulators having similar authority.

## **Section 140.120. Fees and Charges for Copying of Public Records.**

[Resolution of 9-8-1998; Ord. No. 2354 §8, 9-8-2004]

- A. Except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records subject to the following:
  - 1. Fees for copying public records shall not exceed ten cents (\$.10) per page for a paper copy not larger than nine (9) by fourteen (14) inches, plus an hourly fee for duplicating time not to exceed the average hourly rate of pay for clerical staff of the City. Research time required for fulfilling records requests may be charged at the actual cost of research time. Based on the scope of the request, the City shall produce the copies using employees of the City that result



in the lowest amount of charges for search, research and duplication time. Prior to producing copies of the requested records, the person requesting the records may request the City to provide an estimate of the cost to the person requesting the records.

2. Fees for providing access to public records maintained on computer facilities, recording tape or disks, videotapes or films, pictures, maps, slides, graphics, illustrations or similar audio or visual items or devices, and for paper copies larger than nine (9) by fourteen (14) inches shall include only the cost of copies, staff time, which shall not exceed the average hourly rate of pay for staff of the City required for making copies and programming, if necessary, and the disk or tape, or other medium used for the duplication. Fees for maps, blueprints or plats that require special expertise to duplicate may include the actual rate of compensation for the trained personnel required to duplicate such maps, blueprints or plats. If programming is required beyond the customary and usual level to comply with a request for records or information, the fees for compliance may include the actual costs of such programming.
3. The custodian may require payment prior to duplicating and/or searching for documents.

### **Section 140.130. Deputy Custodians.**

[Resolution of 9-8-1998]

The custodian may designate deputy custodians as may be appropriate.

### **Section 140.140. Procedures for Resolving Questions of Public Accessibility.**

[Ord. No. 2354 §9, 9-8-2004]

A public governmental body or record custodian in doubt about the legality of closing a particular meeting, record or vote may, subject to approval by the Board of Aldermen, bring suit in the Circuit Court for the County of St. Louis to ascertain the propriety of such action. In addition, subject to approval by the Board of Aldermen, the public governmental body or custodian may seek a formal opinion of the Attorney General or an attorney for the City regarding the propriety of such action. In such events, the proposed closed meeting or public access to the record or vote shall be deferred for a reasonable time pending the outcome of the actions so taken.