

CITY OF ELLISVILLE, MISSOURI

***COMPREHENSIVE ANNUAL
FINANCIAL REPORT
FOR THE YEAR ENDED
DECEMBER 31, 2013***

Prepared by: Finance Department

CITY OF ELLISVILLE, MISSOURI

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INTRODUCTORY SECTION

CITY OF ELLISVILLE, MISSOURI
PRINCIPAL CITY OFFICIALS
DECEMBER 31, 2013

MAYOR

Adam Paul

CITY COUNCIL MEMBERS

Matt Pirrello, District I

Gary G. Voss, District I

Linda Reel, District II

Mick Cahill, District II

Roze Acup, District III

Cindy Pool, District III

COUNCIL-APPOINTED OFFICIALS

William (Bill) Schwer, City Manager

George Restovich, City Attorney and Prosecuting Attorney

Leigh Dohack, City Clerk

Donald Anderson, Municipal Judge

MANAGEMENT STAFF

Benjamin Schloesser, Assistant City Manager

Ada Hood, Director of Planning and Community Development

Bill Schwer, City Engineer/Public Works Director

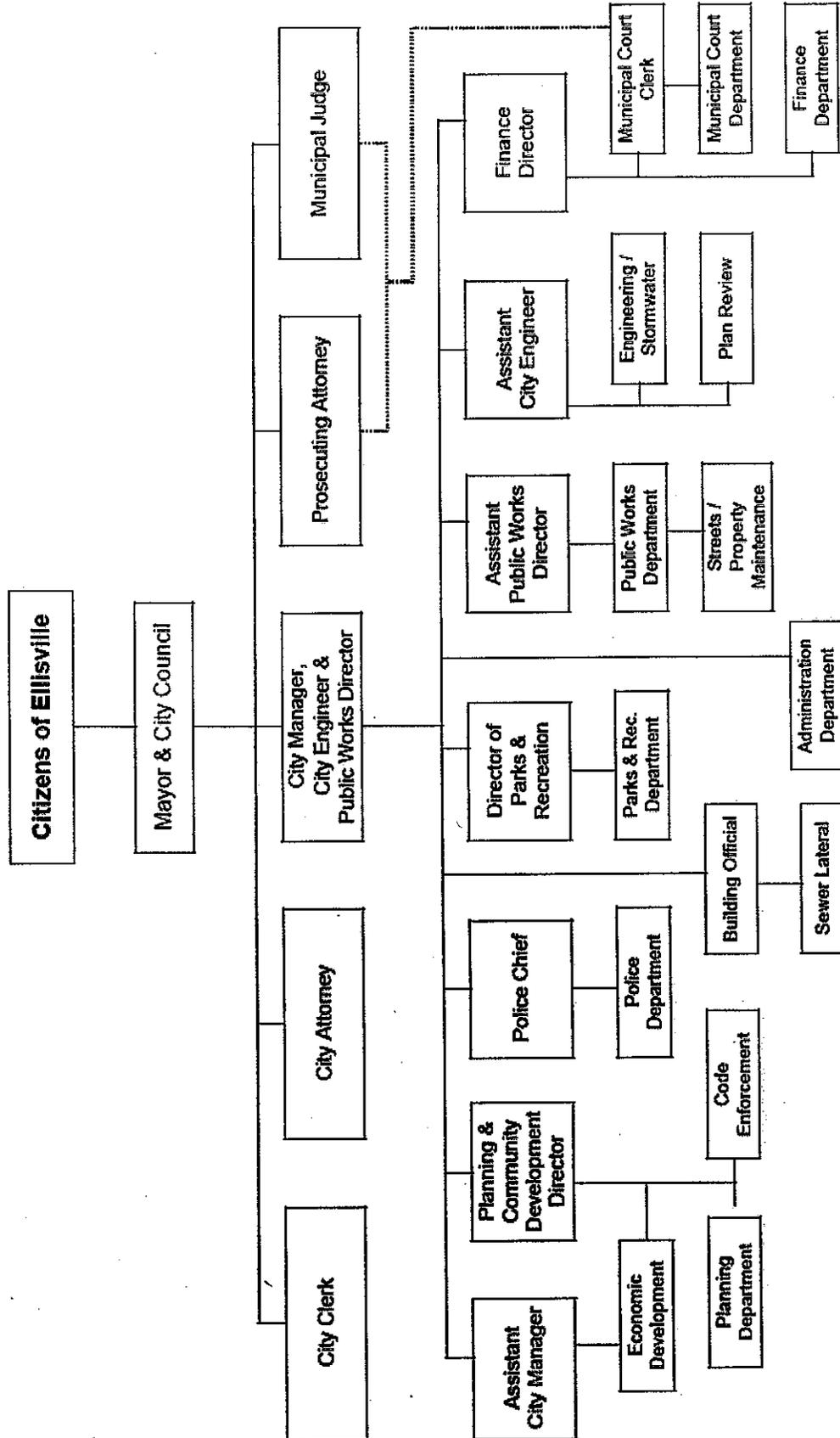
Tom Felgate, Chief of Police

Lisa Blumer, Director of Parks and Recreation

Aadia Jones, Information Systems Manager

Donald Cary, Finance Director

City of Ellisville Organization Chart





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Ellisville
Missouri**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2012

Executive Director/CBO

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City of Ellisville

June 10, 2014

Members of the Ellisville City Council and Citizens of Ellisville:

The Comprehensive Annual Financial Report of the City of Ellisville, Missouri (the City) for the fiscal year ended December 31, 2013 is hereby submitted. Responsibility for both the accuracy and the completeness rests with the City. To the best knowledge and belief of management, the data is accurate in all material respects and is reported in a manner designed to fairly present the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The Comprehensive Annual Financial Report is presented in four sections: (i) introductory, (ii) financial, (iii) statistical, and (iv) compliance. The introductory section includes this letter of transmittal, the City's organizational structure and a list of principal officials. The financial section includes the independent auditors' report, management's discussion and analysis, government-wide and fund financial statements and schedules, required supplementary information, and other supplemental information. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis. The compliance section includes the report on internal control over financial reporting and on compliance performed in accordance with *Government Auditing Standards*.

Management's discussion and analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

The City defines its financial reporting entity in accordance with the provisions established by the Government Accounting Standards Board (GASB). GASB requirements for inclusion of component units are primarily based on whether the City's governing body has any significant amount of financial accountability for potential component units. Based on these criteria, the financial statements include all funds, agencies, boards, commissions and authorities for which the City is financially accountable. The City does appoint a majority of the governing members of the Ellisville Industrial Development Authority; however the City's accountability does not extend beyond making such appointments. As such, this related organization is not included as a component unit within the City's financial reporting entity.

PROFILE OF THE CITY

The City of Ellisville is located in western St. Louis County, Missouri. Ellisville was first settled in 1832. The City was incorporated on May 23, 1932 for the purpose of creating a school district. On August 3, 1993, the City voters overwhelmingly approved a Home Rule Charter that created the current Council/Manager form of government.

Many factors come together in Ellisville to make it such a great place to live. The City is located in the AAA-rated Rockwood School District. The City has over 230 acres of park land in 11 parks in various residential areas along with an interconnecting trail system. Ellisville has been awarded the National Arbor Day foundation's designation of "Tree City USA" for 32 consecutive years. The residential area includes single-family homes, townhouses, apartments, duplexes and condominiums. Over 600 businesses call Ellisville home. With one of the lowest crime rates in St. Louis County and numerous services and facilities, Ellisville is truly one of the best places to live.

The City is located approximately 13 miles west of the western city limit of St. Louis. Ellisville is located approximately five (5) miles south of I-64, five (5) miles north of I-44 and seven (7) miles west of I-270. There are two state highways that bisect the City: Highway 100 (Manchester Road) and Highway 340 (Clarkson Road). The approximate 4.3 square miles of Ellisville are bordered by the cities of Clarkson Valley to the north, Ballwin to the east and southeast and Wildwood to the west. Due to the 1995 incorporation of Wildwood and a 1999 annexation by Ballwin, the City of Ellisville is nearly landlocked.

The City Manager and the City Clerk are appointed by the City Council and serve at the pleasure of the Mayor and Council. The City Manager is responsible for directing, supervising, and monitoring all City departments, personnel and operations, and managing the City in a fiscally prudent manner.

The City provides a full range of services normally associated with a municipality, including law enforcement, public works, planning and zoning, code enforcement, parks and recreation, general administration, the construction, maintenance and repair of infrastructure (roadways, sidewalks, stormwater systems, snow removal, etc.), street lights, and solid waste collection and disposal. The City's parks include tennis courts, playgrounds, sports fields, multi-purpose trails and a pool complex.

Additional information is available on the City's website at www.ellisville.mo.us.

FACTORS AFFECTING FINANCIAL CONDITION

Local Economy. The economic outlook for the City of Ellisville continues to be impacted by the general economy's slow growth. Even with the general economy growing the City's largest source of revenue, sales taxes, have been decreasing during most of the past ten years.

While the City does have over 600 licensed businesses an estimated 20% of the retail and office spaces in the City are unused. The K-Mart store in Ellisville also closed in early FY-2014. There have also been some positive signs during FY-2013. Several new smaller stores opened during FY-2013 and a few more are anticipated during FY-2014. The City does not anticipate revenue until stores have been opened and the City starts receiving revenue from that location. In order to move Ellisville in a positive direction the Council is committed to using the Economic Development Commission. During the first part of FY-2014 the Council established a new strategic plan which is a long term guide for what the Council see for the future of Ellisville. This plan includes revenue growth.

Long-Term Financial Planning. Each year the City updates its five-year capital improvement plan for major capital expenditures. Projects totaling approximately \$19.5 million are planned for the years 2014 - 2018. Each major capital expenditure includes a proposed source of revenue to pay for it. The major revenue sources include the ½% stormwater sales tax, the new ½% capital improvements sales tax, the gasoline and motor vehicle taxes, grants, and the ¼% sales tax for parks and recreation. The largest single project during this timeframe would be a new City Hall. While needed, this project will not move forward until a revenue stream can be identified to pay for the project utilizing a bond issue. Significant revenue growth will be necessary before this can be considered. The City's goal is to also provide funds for capital expenditures in each year's budget. Long term planning allows some items to be included without a source to pay for the expenditure. This recognizes a need as well as the City's limitations.

Relevant Financial Policies. The City has a policy to maintain a budgeted fund balance with at least two months (2/12th) of expenditures covered. This policy was established to keep cash flow during the year from having a negative impact on the ability of the City to provide services. Sales taxes are received monthly, but the largest amounts are received quarterly. Property taxes are based upon the first day of the fiscal year, but the actual receipts are not due until the last day of the fiscal year. This policy has been successful in allowing the City to provide services throughout the year even with the timing of these revenues.

The City's financial policies also include providing the funds that are necessary to:

- Preserving current levels of City services,
- Address capital improvement needs and infrastructure,
- Increase the levels of customer service,
- Expand or improve municipal facilities,
- Improve traffic safety, security and law enforcement, and
- Continue its ongoing commitment to enhance communications with its constituencies.

SIGNIFICANT EVENTS AND ACCOMPLISHMENTS

During 2013, the City experienced several significant events or accomplishments that may not be evident from a review of the general-purpose financial statements. Some of the more important events/accomplishments are summarized below:

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Presentation Award to the City for its annual budget for the fiscal year beginning January 1, 2013. This is the eighteenth consecutive year in which the City has received this award. In order to receive this award, a governmental unit must present a budget document that meets the following program criteria: a policy document, an operations guide, a financial plan, and a communications device.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Ellisville for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2012. This is the twenty first consecutive year the City has received this prestigious national award-recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized CAFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. This current CAFR continues to meet the Certificate of Achievement Program's requirements and is being submitted to the GFOA to determine its eligibility for another certificate.

The City Council did not meet during FY-2013 to review and update the City's strategic plan. The City Manager at that time did not think such a meeting would be productive due to a contentious Council. With a new effort to work together, the new City Manager set these meeting in early FY-2014. This provides a road map for a positive future for Ellisville.

Other events and accomplishments include the following:

- A pavement condition survey was completed in 2013 and will be used as guidance for pavement maintenance for years to come.
- Completion of street and stormwater improvements on Rojean Drive.
- Replacement approximately one third of the signs in Ellisville to continue working toward meeting federal retro-reflective sign requirements.
- Continuation of the City's \$28 per year sewer lateral fee that is to be used for a financially sound fund to repair broken sewer laterals.
- Removal and Replacement of concrete slabs on Pheasant Ridge Drive, Clayton Oaks Drive and Virginia Drive.
- New financial software was identified and the conversion process started during 2013. This will allow more transparency in the future along with providing Staff with the information necessary to better manage their department's budget.
- The City hosted several very successful special events in 2013 including the Annual 4th of July Celebration, Independence Day 5K and Kids Fun Run, weekly summer concerts in Bluebird park, Breakfast with Santa, Community Easter Egg Hunt, Pooch Plunges and a new fall event called Hot Dog It's Chili in Ellisville.
- A monthly Electronics Recycling Event was held from February – November in Bluebird Park.
- The City continues to work cooperatively with the Ellisville Community Farmer's Market to provide a farmers market on Thursdays from May – October in Bluebird Park.
- Two park maintenance projects included the replacement of the fence and recoating of the Bluebird Park tennis courts as well as the repaving of the Mocking Bird and Cardinal trails.

FINANCIAL INFORMATION

The City's accounting system is designed around the following basic principles:

1. The City is comprised of various entities, each with its separate functions and legal restrictions on the use of resources. In the private sector, a corporation may have many "subsidiaries" which make up the Parent Corporation. In the public sector, a city government may have a variety of "funds" that provides the basis for separately recording the financial data related to a specific activity. A fund is an accounting entity with a complete set of self-balancing accounting records. Each fund has been established because of some restriction on the use of resources received by that fund.

2. Internal controls exist within the accounting system to ensure safety of assets from misappropriation, unauthorized use or disposition and to maintain the accuracy of financial record keeping. These internal controls must be established consistent with sound management practices based on the cost/benefit of the controls imposed. The cost of a control should not be excessive in relation to its benefit as viewed by the City's management. The internal controls in existence within the City's system are sufficient to ensure, in all material aspects, both the safety of the City's assets and the accuracy of the financial record keeping system.
3. In addition, the City maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions. The annual appropriation resolution (which gives the City its legal authority to spend) is adopted for the City's governmental and expendable trust fund types. Management requires that each Department Director stay within his or her individual departmental budgets. Finance monitors the budget for any cost overruns and notifies the Department Director and the City Manager. The Finance Department continually strives to provide accurate and timely financial information, as well as maintain an adequate system of controls in order to meet its responsibility of sound financial management.

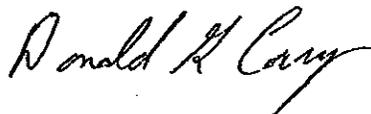
ACKNOWLEDGMENTS

This report would not have been possible without the assistance of the Acting City Managers and all the staff. Their cooperation has certainly been appreciated. The amount of time and effort expended by all participants to complete this document is significant. The staff's commitment to providing the information in this report in a timely manner is necessary and appreciated as the City continues the long tradition of excellence in financial reporting.

The City's auditors, Botz, Deal & Company, P.C., should also be recognized for their assistance, recommendations and expertise in formulating this report.

None of this would have been accomplished without the leadership of you, the City Council, as you have set a responsible financial course including quality reporting for the citizens of Ellisville.

Respectfully submitted,



Donald G. Cary
Finance Director

BASIC FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT



The Honorable Mayor and Members of
the City Council of the
CITY OF ELLISVILLE, MISSOURI

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Ellisville, Missouri, as of and for the year ended December 31, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of 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 auditors' 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 entity'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 entity's internal control. Accordingly, 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.

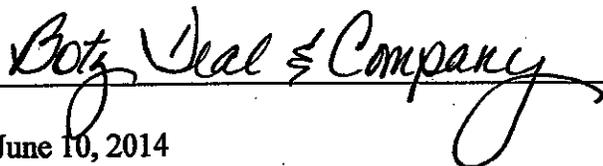
Opinions

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Ellisville, Missouri, as of December 31, 2013, and the respective changes in the financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of funding progress and budgetary comparison information on pages 3 through 8 and 32 through 35 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City of Ellisville, Missouri's financial statements as a whole. The introductory section, other supplemental information and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements and the budgetary comparison schedules included in the supplemental information section are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.


A handwritten signature in cursive script that reads "Bots Deal & Company". The signature is written over a horizontal line.

June 10, 2014

**CITY OF ELLISVILLE, MISSOURI
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2013**

The discussion and analysis of the City of Ellisville's financial performance provides an overview and analysis of the City's financial activities for the fiscal year ended December 31, 2013. It should be read in conjunction with the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- On a government-wide basis the assets of the City of Ellisville exceeded its liabilities for the most recent fiscal year by \$34,085,288.
- The City's total net position increased by \$404,846.
- As of the close of the current fiscal year, the City of Ellisville's governmental funds reported combined ending fund balances of \$7,612,955, a decrease of \$22,853 in comparison to the prior year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$2,216,145 or 36.9% of total General Fund expenditures, 17.5% above the target in the City's fiscal policy.
- The City of Ellisville's total debt decreased by \$975,000 during the current fiscal year, as a result of continued annual payments on certificates of participation.
- During the fiscal year, the City's General Fund expenditures exceeded the revenues by \$105,639.

REPORT LAYOUT

The report consists of the Management's Discussion and Analysis (MD&A), government-wide statements, fund financial statements, notes to the financial statements, and supplementary information. The first several statements are highly condensed and present a government-wide view of the City's finances. Within this view, all City operations are categorized and reported as either governmental or business-type activities. Governmental activities include basic services such as police, public works, parks and recreation, planning, inspection and engineering, municipal courts and general government administration. The City currently does not have any business-type activities. These government-wide statements are designed to be more corporate-like in that all activities are consolidated into a total for the City.

Basic Financial Statements

- The Statement of Net Position focuses on resources available for future operation. In simple terms, this statement presents a snap-shot view of the assets the community owns, the liabilities it owes and the net difference. The net difference is further separated into amounts restricted for specific purposes and unrestricted amounts. Governmental activities reflect capital assets including infrastructure and long-term liabilities. Also, governmental activities are reported on the accrual basis of accounting.
- The Statement of Activities focuses on gross and net costs of city programs and the extent to which such programs rely upon general tax and other revenues. This statement summarizes and simplifies the user's analysis to determine the extent to which programs are self-supporting and/or subsidized by general revenues.
- Fund financial statements focus separately on major governmental funds. Governmental fund statements follow the more traditional presentation of financial statements. The City's major governmental funds are presented in their own column and the remaining funds are combined into a column titled "Other Non-major Funds". Budgetary comparisons for the General Fund and major special revenue funds are presented as required supplementary information.
- The notes to the financial statements provide additional disclosures required by governmental accounting standards and provide information to assist the reader in understanding the City's financial condition.

The MD&A is intended to explain the significant changes in financial position and differences in operation between the current and prior years.

THE CITY AS A WHOLE

Government-wide Financial Analysis

The City's combined net position was \$34,085,288 as of December 31, 2013. This analysis focuses on the net position (Table 1) and changes in general revenues (Table 2) and significant expenses of the City's governmental activities.

The City's net position consists of its investment in capital assets (e.g., land, buildings and improvements, vehicles and equipment, and infrastructure), less any related 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.

Table 1

	2013	2012	Increase (Decrease)
Current and other assets	\$ 8,794,152	\$ 8,734,258	\$ 59,894
Capital assets	30,120,657	30,645,182	(524,525)
Total assets	<u>38,914,809</u>	<u>39,379,440</u>	<u>(464,631)</u>
Current and other liabilities	1,100,404	997,787	102,617
Long-term liabilities	3,729,117	4,701,211	(972,094)
Total liabilities	<u>4,829,521</u>	<u>5,698,998</u>	<u>(869,477)</u>
Net position:			
Net investment in capital assets	26,735,989	26,286,107	449,882
Restricted	4,243,154	4,704,134	(460,980)
Unrestricted	3,106,145	2,690,201	415,944
Total net position	<u>\$ 34,085,288</u>	<u>\$ 33,680,442</u>	<u>\$ 404,846</u>

Governmental activities increased the City's net position by \$404,846. The key elements of this increase are as follows:

Table 2

	2013	2012	Increase (Decrease)
Revenues:			
Program revenues:			
Charges for service	\$ 1,606,144	\$ 1,591,042	\$ 15,102
Operating grants and contributions	4,425	20,078	(15,653)
General revenues:			
Taxes	8,170,109	8,498,259	(328,150)
Interest income	49,738	49,452	286
Miscellaneous	29,742	198,131	(168,389)
Total revenues	<u>9,860,158</u>	<u>10,356,962</u>	<u>(496,804)</u>
Expenses:			
Administrative	1,799,868	1,563,283	236,585
Police department	2,092,139	2,069,804	22,335
Public works	1,646,386	1,711,224	(64,838)
Planning, inspection and engineering	2,443,517	2,248,140	195,377
Municipal court	360,791	357,130	3,661
Recreation	931,455	889,915	41,540
Interest and fiscal charges	181,156	206,031	(24,875)
Total expenses	<u>9,455,312</u>	<u>9,045,527</u>	<u>409,785</u>
Increase in net position	404,846	1,311,435	(906,589)
Change in accounting principle	-	(67,555)	67,555
Net position, beginning of year	33,680,442	32,436,562	1,243,880
Net position, end of year	<u>\$ 34,085,288</u>	<u>\$ 33,680,442</u>	<u>\$ 404,846</u>

Revenues decreased by \$496,804 in 2013 compared to 2012. This decrease was due to a decrease in sales tax revenue (\$325,000) in conjunction with reduced property tax (\$81,000) revenues.

Expenses increased \$409,875 from the prior year. Most of the increase in expenditures was due to the addition of an Information Systems Manager, increased insurance premiums, and police department overtime and legal expenditures related to the attempted impeachment of the mayor.

Governmental Funds

The following table presents the amount of General Fund Revenues from various sources on the modified accrual basis of accounting.

Table 3

	Fiscal Year Ending 2013	Fiscal Year Ending 2012	Increase (Decrease)	Percentage Change
General Fund:				
Taxes	\$ 4,550,222	\$ 4,610,104	\$ (59,882)	(1.3) %
Licenses, permits and inspection fees	628,501	570,238	58,263	10.2
Fines and court costs	654,856	630,323	24,533	3.9
Investment income	12,321	18,320	(5,999)	(32.7)
Charges for service	23,350	27,379	(4,029)	(14.7)
Miscellaneous	36,586	194,656	(158,070)	(81.2)
Total General Fund Revenues	\$ <u>5,905,836</u>	\$ <u>6,051,020</u>	\$ <u>(145,184)</u>	(2.4) %

General Fund Revenues decreased \$145,184 from last fiscal year. 77.0% of revenue in the General Fund comes from taxes, which include property tax, sales tax, utility gross receipt tax, and cigarette tax. Sales tax revenues decreased \$106,000 from last year, property taxes decreased \$26,000 and utility gross receipt tax increased \$66,000. These factors contributed to an overall decrease in tax revenue.

Fines and court costs increased \$24,533 due to an increase in tickets for red light violations.

Storm Water Projects revenue decreased \$105,323 or 7.4%, while Park Fund revenue decreased \$120,557 or 12.1%. The main cause for this decrease was due to a large grant in the prior year for playground equipment. The Capital Infrastructure Fund revenue decreased \$98,318 or 5.4%. Sales tax collected decreased in all three funds.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of the fiscal year 2013, the City had \$46,629,903 invested in a broad range of capital assets, including police and public works equipment, buildings, park facilities, and roads (See Table 4 below). This amount represents a net increase (including additions and deductions) of \$700,538 or 1.5% over the prior fiscal year. The City had street improvements totaling \$1,187,835 and park improvements of \$6,160 during the year.

Table 4

	2013	2012	Increase (Decrease)
Land	\$ 2,276,529	\$ 2,276,529	\$ -
Construction in progress	-	580,259	(580,259)
Buildings and improvements	13,359,888	13,359,888	-
Vehicles and machinery	2,295,983	2,172,764	123,219
Infrastructure	28,697,503	27,539,925	1,157,578
Total	\$ 46,629,903	\$ 45,929,365	\$ 700,538

More detailed information on the City's capital assets is presented in note 3 of the financial statements.

DEBT

At year-end, the City had \$3,390,000 in outstanding debt compared to \$4,365,000 at the end of the prior fiscal year, a decrease of 22.3%.

Table 5

	2013	2012	Increase (Decrease)
Certificates of Participation	\$ 3,390,000	\$ 4,365,000	\$ (975,000)
Less: discounts	(5,332)	(5,925)	593
Total	\$ 3,384,668	\$ 4,359,075	\$ (974,407)

During the fiscal year, the City made principal payments totaling \$975,000 during the year. More detailed information on the City's long-term liabilities is presented in Note 4 of the financial statements.

THE CITY'S FUNDS

At the close of the City's fiscal year on December 31, 2013, the governmental funds of the City reported a combined fund balance of \$7,612,955. Total fund balance decreased \$22,853 from the prior year compared to an increase of \$1,051,071 in the prior year. This decrease was attributable to fewer taxes collected and increased debt service expenditures in 2013.

General Fund Budgetary Highlights

For 2013, actual expenditures in the General Fund were \$6,011,475 compared to the budget amount of \$6,382,722. The variance between the original and final budget was due to the Council authorizing budget increases for expenditures near year-end not anticipate when the original budget was prepared.

For 2013, actual revenues in the General Fund were \$5,905,836 compared to the budget amount of \$5,816,750. No changes were made to the original budget.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The economic factors considered for the FY-2014 Budget include the impact of the State and National economic activity, the mature nature of the Ellisville retail community, the closure of additional businesses in Ellisville. Trend analysis for each revenue source was also considered. The budget for FY-2014 anticipates no changes or additions to the current tax rates.

In FY-2014, the City budgeted expenditures to exceed revenues by \$227,250 for all funds combined. The Council is willing to accept this negative amount in order to keep all citizen services in place while the Council seeks new businesses for Ellisville. The Council started moving forward on the process to attract new businesses during the latter part of 2013. This process has moved forward during 2014 with an Economic Development Commission and a new Strategic Plan for the City. The City easily has the reserves to allow for this short term negative current year activity level.

Sales taxes continue to be the largest source of revenue for the City. Considering the factors in the previous paragraphs, the FY-2014 budget projects a decrease of 4% to 5% for the various types of sales taxes. This will turn around once new businesses locate in Ellisville. This budget and future budgets will not anticipate this increase until those additional businesses are in Ellisville.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives.

If you have questions about this report or need additional financial information, contact:

Donald G. Cary
Finance Director
City of Ellisville, Missouri
One Weis Avenue
Ellisville, Missouri 63011

CITY OF ELLISVILLE, MISSOURI
STATEMENT OF NET POSITION
DECEMBER 31, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 6,682,861
Taxes receivable:	
Property	377,223
Other	1,201,508
Cash and investments - restricted	428,805
Prepaid insurance	103,755
Capital assets - net	
Nondepreciable	2,276,529
Depreciable	27,844,128
TOTAL ASSETS	<u><u>38,914,809</u></u>
LIABILITIES	
Accounts and retainage payable	173,698
Accrued interest payable	12,324
Accrued wages	165,887
Court bonds payable	20,668
Deposits payable	547,895
Other liabilities	98,025
Unearned revenue	15,000
Due to fiduciary fund	66,907
Noncurrent liabilities:	
Due in one year	460,000
Due in more than one year	3,269,117
TOTAL LIABILITIES	<u><u>4,829,521</u></u>
NET POSITION	
Net investment in capital assets	26,735,989
Restricted for:	
Storm water	2,248,697
Sewer	460,983
Parks	38,905
Capital projects	1,494,569
Unrestricted	3,106,145
TOTAL NET POSITION	<u><u>\$ 34,085,288</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenue</u>		<u>Net (Expense)</u>
		<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Revenue and Change in Net Assets</u>
				<u>Governmental Activities</u>
Governmental Activities				
Administrative	\$ 1,799,868	\$ 505,183	\$ -	\$ (1,294,685)
Police	2,092,139	655,656	-	(1,436,483)
Public works	1,646,386	-	-	(1,646,386)
Planning, inspection and engineering	2,443,517	145,868	-	(2,297,649)
Municipal court	360,791	-	-	(360,791)
Recreation	931,455	299,437	4,425	(627,593)
Interest and fiscal charges	181,156	-	-	(181,156)
TOTAL GOVERNMENTAL ACTIVITIES	\$ 9,455,312	\$ 1,606,144	\$ 4,425	(7,844,743)
General Revenues:				
Taxes:				
				5,222,477
				1,643,125
				663,105
				135,457
				505,945
				49,738
				29,742
				<u>8,249,589</u>
				CHANGE IN NET POSITION
				404,846
				<u>NET POSITION - BEGINNING OF YEAR</u>
				33,680,442
				<u>NET POSITION - END OF YEAR</u>
				<u>\$ 34,085,288</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	General Fund	Storm Water Projects Fund	Parks Fund	Capital Infrastructure Fund	Other Non-major Funds	Total
ASSETS						
Cash and investments	\$ 2,405,220	\$ 2,070,343	\$ -	\$ 1,104,278	\$ 1,103,020	\$ 6,682,861
Taxes receivable:						
Property	185,536	-	-	165,269	26,418	377,223
Other	689,341	200,252	86,893	225,022	-	1,201,508
Cash and investments - restricted	-	-	428,805	-	-	428,805
Prepaid items	103,755	-	-	-	-	103,755
TOTAL ASSETS	\$ 3,383,852	\$ 2,270,595	\$ 515,698	\$ 1,494,569	\$ 1,129,438	\$ 8,794,152
LIABILITIES						
Accounts payable	\$ 170,959	\$ -	\$ 2,709	\$ -	\$ 30	\$ 173,698
Accrued wages	150,532	6,898	8,457	-	-	165,887
Court bonds payable	20,668	-	-	-	-	20,668
Deposits payable	547,895	-	-	-	-	547,895
Other liabilities	98,025	-	-	-	-	98,025
Due to other funds	30,085	-	36,822	-	-	66,907
Unearned revenue	0	15,000	-	-	-	15,000
TOTAL LIABILITIES	1,018,164	21,898	47,988	-	30	1,088,080
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - property taxes	45,788	-	-	47,329	-	93,117
FUND BALANCES						
Fund balances:						
Non-spendable	103,755	-	-	-	-	103,755
Restricted:						
Stormwater projects	-	2,248,697	-	-	-	2,248,697
Parks	-	-	38,905	-	-	38,905
Debt service	-	-	428,805	-	-	428,805
Capital projects	-	-	-	1,447,240	-	1,447,240
Sewer repairs	-	-	-	-	460,983	460,983
Committed:						
Contingency	-	-	-	-	679,077	679,077
Unassigned	2,216,145	-	-	-	(10,652)	2,205,493
TOTAL FUND BALANCES	2,319,900	2,248,697	467,710	1,447,240	1,129,408	7,612,955
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,383,852	\$ 2,270,595	\$ 515,698	\$ 1,494,569	\$ 1,129,438	\$ 8,794,152

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
RECONCILIATION OF THE STATEMENT OF NET POSITION
OF GOVERNMENTAL FUNDS TO THE BALANCE SHEET
AS OF DECEMBER 31, 2013

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

Total fund balance per balance sheet	\$ 7,612,955
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	30,120,657
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	93,117
Interest on long-term debt is accrued as a liability in the government-wide statements, but is not recognized in the government funds until due.	(12,324)
Long-term liabilities, including certificates of participation notes, net of related discounts, the net pension obligation, and compensated absences are not due and payable in the current period and therefore, are not reported in the funds.	<u>(3,729,117)</u>
Net position of governmental activities	<u>\$ 34,085,288</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2013

	General Fund	Storm Water Projects Fund	Park Fund	Capital Infrastructure Fund	Other Non-major Funds	Total
REVENUES						
Taxes	\$ 4,550,222	\$ 1,294,469	\$ 559,351	\$ 1,698,440	\$ -	\$ 8,102,482
Licenses, permits, and inspection fees	628,501	-	-	-	-	628,501
Fines and court costs	654,856	-	-	-	-	654,856
Investment income	12,321	16,008	3,357	10,428	7,624	49,738
Charges for service	23,350	-	299,437	-	90,673	413,460
Grants and miscellaneous	36,586	-	11,190	-	-	47,776
TOTAL REVENUES	<u>5,905,836</u>	<u>1,310,477</u>	<u>873,335</u>	<u>1,708,868</u>	<u>98,297</u>	<u>9,896,813</u>
EXPENDITURES						
Current:						
Administrative	1,716,194	-	-	-	-	1,716,194
Police	1,988,048	-	-	-	-	1,988,048
Public works	1,454,372	-	-	-	11,340	1,465,712
Planning, inspection, and engineering	469,176	335,321	-	-	-	804,497
Municipal court	360,791	-	-	-	-	360,791
Recreation	270	-	583,961	-	-	584,231
Capital outlay	22,624	718,835	55,059	632,891	430,421	1,859,830
Debt service:						
Principal, interest and fiscal charges	-	-	420,032	738,708	-	1,158,740
TOTAL EXPENDITURES	<u>6,011,475</u>	<u>1,054,156</u>	<u>1,059,052</u>	<u>1,371,599</u>	<u>441,761</u>	<u>9,938,043</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(105,639)	256,321	(185,717)	337,269	(343,464)	(41,230)
OTHER FINANCING SOURCES (USES)						
Proceeds from sale of assets	18,377	-	-	-	-	18,377
Transfer in (out)	(85,008)	-	95,000	(549,996)	540,004	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(66,631)</u>	<u>-</u>	<u>95,000</u>	<u>(549,996)</u>	<u>540,004</u>	<u>18,377</u>
NET CHANGE IN FUND BALANCES	(172,270)	256,321	(90,717)	(212,727)	196,540	(22,853)
FUND BALANCES - BEGINNING OF YEAR	<u>2,492,170</u>	<u>1,992,376</u>	<u>558,427</u>	<u>1,659,967</u>	<u>932,868</u>	<u>7,635,808</u>
FUND BALANCES - END OF YEAR	<u>\$ 2,319,900</u>	<u>\$ 2,248,697</u>	<u>\$ 467,710</u>	<u>\$ 1,447,240</u>	<u>\$ 1,129,408</u>	<u>\$ 7,612,955</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2013**

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

Change in fund balance-total governmental funds	\$ (22,853)
Revenues that do not provide current financial resources are not included in the fund financial statements.	(23,046)
The acquisition of capital assets requires the use of current financial resources but has no effect on net position.	995,356
The cost of capital assets is allocated over their estimated useful lives and are reported as depreciation expense in the statement of activities.	(1,481,546)
In the statement of activities only the gain or loss on the sale of capital assets is reported, whereas in the governmental funds, the proceeds from the sales increase financial resources.	(38,336)
Repayment of notes payable is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.	975,000
Some expenses do not require the use of current financial resources and, therefore, are not reported as an expenditure in governmental funds:	
Compensated absences	6,839
Net pension obligation	(9,152)
Accrued interest	3,177
Amortization of debt issuance discount	(593)
Change in net position of governmental activities	<u>\$ 404,846</u>

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
STATEMENT OF FIDUCIARY NET POSITION
DECEMBER 31, 2013

ASSETS

CURRENT ASSETS
Due from other funds

\$ 66,907

NET POSITION

NET POSITION HELD IN TRUST FOR:
Health benefits

\$ 66,907

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED DECEMBER 31, 2013

ADDITIONS

Interest	\$ 509
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**NET POSITION HELD IN TRUST -
BEGINNING OF YEAR**

66,398

**NET POSITION HELD IN TRUST -
END OF YEAR**

\$ 66,907

The accompanying notes are an integral part of these financial statements.

CITY OF ELLISVILLE, MISSOURI
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Ellisville, Missouri (the City) was incorporated in 1932 under the provisions of the Missouri State Statutes. On August 3, 1993, the City voters approved a Home Rule Charter which established a council-manager form of government, governed by a policy making body of six council members and a mayor. The City's major operations include police protection, street maintenance and improvements, parks and recreation, and general administrative services. The significant accounting policies applied by the City in the preparation of the accompanying financial statements are summarized below:

A. REPORTING ENTITY

The City defines its financial reporting entity in accordance with Accounting Standards Board Statements No. 14 and No. 39. The criteria for including a potential component unit within the reporting entity includes the governing body's ability to exercise financial accountability. Financial accountability includes control or dependence over budget adoption, taxing authority, funding and appointment of the respective board. Based upon the application of these criteria, the City does not have any component units.

B. BASIS OF PRESENTATION

Government-Wide Financial Statements - The statement of net position and the statement of activities present financial information about the City as a whole. These statements include the financial activities of the primary government and distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of net position presents the financial condition of the governmental activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with and are clearly identifiable to a particular function. Amounts reported as program revenues include (a) charges to customer or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes, unrestricted interest earnings, gains and other miscellaneous revenue not properly included among program revenues are presented instead as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

B. **BASIC FINANCIAL STATEMENTS** - continued

Fund Financial Statements - Following the government-wide financial statements are separate financial statements for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. The major governmental funds are the General Fund, Storm Water Projects Fund, Parks Fund, and Capital Infrastructure Fund. The total fund balances for all governmental funds is reconciled to total net position for governmental activities as shown on the statement of net position. The net change in fund balance for all governmental funds is reconciled to the total change in net position as shown on the statement of activities in the government-wide financial statements.

The fund financial statements of the City are organized on the basis of funds, each of which is considered a separate accounting entity with self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund balances, revenues and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the basic financial statements. The following fund types are used by the City:

Governmental Fund Types - Governmental funds are those through which most governmental functions are financed. The acquisition use and balances of the City's expendable financial resources and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of and changes in financial position rather than upon net income.

The following are the City's governmental major funds:

General Fund - The City's primary operating fund, which accounts for all the financial resources and the legally authorized activities of the City except those required to be accounted for in other specialized funds.

Storm Water Projects Fund - The City uses this fund to account for sales tax revenue designated for storm water expenditures.

Parks Fund - The City uses this fund to account for tax revenues designated for park and recreational activities as well as other revenues and expenditures directly related to recreational activities.

Capital Infrastructure Fund - The City uses this fund to account for sales tax revenue designated for infrastructure.

The other governmental funds of the City are considered nonmajor. They are special revenue funds, which account for specific revenue sources that are legally restricted to expenditures for specific purposes.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

B. **BASIC FINANCIAL STATEMENTS** - continued

Additionally, the government reports the following fund types:

Private-purpose Trust Fund - The City uses this fund to account for resources held by the City that are to be used to cover health insurance premiums for employees who are unable to work due to illness. The city has no requirements to provide additional resources to this fund. Resources for this fund are provided by employees of the City that volunteer at charitable events.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are payment-in-lieu of taxes and other charges and various other functions of the City. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

C. **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current financial resources generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are reported. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the governmental-wide statements and the statements for governmental funds.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

C. **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING** - continued

Revenues are recognized in the accounting period in which they become both measurable and available. The term "available" is defined as collectible within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. For the City, available generally means expected to be received within sixty days of fiscal year-end. All remaining property taxes not collected within 60 days of year end are reported as deferred property tax inflows of resources and, accordingly, have not been recorded as revenue. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Expenditures for compensated absences and principal and interest on long-term debt are not recognized until due.

GASB 33 groups non-exchange transactions into the following four classes, based upon their principal characteristics: derived tax revenues, imposed non-exchange revenues, government mandated non-exchange transactions, and voluntary non-exchange transactions.

The City recognizes assets from derived tax revenue transactions (such as sales and utilities gross receipt taxes) in the period when the underlying exchange transaction on which the tax is imposed occurs or when the assets are received, whichever occurs first. Revenues are recognized, net of estimated refunds and estimated uncollectible amounts, in the same period that the assets are recognized, provided that the underlying exchange transaction has occurred. Resources received in advance are reported as deferred revenues until the period of the exchange.

The City recognizes assets from imposed non-exchange revenue transactions in the period when an enforceable legal claim to the assets arises or when the resources are received, whichever occurs first. Revenues are recognized in the period when the resources are required to be used or the first period that use is permitted. The City recognizes revenues from property taxes, net of estimated uncollectible amounts, in the period for which the taxes are levied. Imposed non-exchange revenues also include permits and court fines and forfeitures.

Intergovernmental revenues, representing grants and assistance received from other governmental units, are generally recognized as revenues in the period when all eligibility requirements, as defined by GASB 33, have been met. Any resources received before eligibility requirements are met are reported as deferred revenues.

Charges for services in the governmental funds, which are exchange transactions and are therefore not subject to the provisions of GASB 33, are recognized as revenues when received in cash because they are generally not measurable until actually received.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

D. **PROPERTY TAXES**

The City's property tax is levied each year on the assessed value listed as of the prior January 1 for all real and personal property located in the City. Taxes are levied on September 1 and payable by December 31. A lien is placed on the property on January 1 and is then subject to interest and penalties. The assessed value at January 1, 2013, upon which the 2013 levy was based on an assessed value for real, personal and public utility property of \$258,511,104. The City's tax rate was levied at the following rates per \$100 of assessed valuation for the General Fund:

	<u>RATE</u>
Residential	\$.150
Agricultural	\$.125
Commercial	\$.150
Personal Property	\$.000

E. **CASH AND CASH EQUIVALENTS**

Cash and cash equivalents are considered to be certificates of deposit, demand deposits, cash on hand, deposits in bank money market accounts and short-term investments.

F. **PREPAID ITEMS**

Payments made to vendors for services that will benefit periods beyond the fiscal year-end are recorded as prepaid items. Prepaid items are equally offset by a fund balance reserve which indicates that they do not constitute "available spendable resources" even though they are a component of net current assets.

G. **CAPITAL ASSETS**

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (e.g., roads, sidewalks, traffic lights, street lights, sewer lines and similar items), are reported in the government-wide financial statements. Capital assets are defined by the City as assets with an initial individual cost of \$5,000 or more and an estimated useful life in excess of one year. Infrastructure assets with an initial cost of \$50,000 or more are also capitalized and depreciated. Donated capital assets are recorded at estimated fair market 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 asset lives is not capitalized.

Capital assets of the City are depreciated using a straight-line method over the following estimated useful lives:

<u>Major Group</u>	<u>Life</u>
Buildings and improvements	10 - 40 years
Equipment	5 - 10 years
Vehicles	8 - 10 years
Infrastructure	10 - 30 years

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

G. CAPITAL ASSETS

Infrastructure assets completed prior to January 1, 2004 were valued at their estimated cost as determined by the City's public works department. Infrastructure assets added after January 1, 2004 were recorded at historical cost.

H. INVESTMENTS

The City pools the cash of all funds, except for monies deposited with fiscal agents in accordance with related bond indentures. The cash and investments balance in each fund represents that fund's equity share of the City's cash and investment pool. The City's investments are carried at fair value. Interest income earned on pooled cash and investments is allocated to the various funds. Interest income on restricted cash and investments is credited directly to the related fund.

I. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

J. COMPENSATED ABSENCES

Under terms of the City's personnel policy, employees are granted vacation time based on length of service. Vacation time accrued during one fiscal year may be carried over and used only in the subsequent fiscal year. Upon termination, the employee is paid for unused vacation or is required to repay the City for used and unearned vacation of the current year. A liability for unused vacation compensation is reported in the respective governmental funds only if they have matured, for example as a result of employee resignations and retirement. Sick leave is accumulated based upon length of service and is available only to provide compensation during periods of illness. No portion of sick leave is payable to the employee upon termination and, therefore, has not been reflected in the financial statements. The General Fund is generally used to liquidate the liability for accrued vacation.

K. LONG-TERM LIABILITIES

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Initial-issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the unamortized portion of applicable premium or discount. Amortization of bond premiums or discounts are included in interest expense.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance cost, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** - continued

L. **NET POSITION AND FUND EQUITY**

In government-wide financial statements net position are reported in three categories: net investment in capital assets; restricted net position; and unrestricted net position. Net investment in capital assets represents capital assets less accumulated depreciation less outstanding principal on related debt. Net investment in capital assets does not include the unspent proceeds of capital debt. Restricted net position represents net assets restricted by parties outside of the City (such as creditors, grantors, contributors, laws and regulations of other governments). All other net positions are considered unrestricted.

The statement of net position reports \$4,243,154 of restricted net position, all of which is restricted by enabling legislation. The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

Fund Balance Classification - The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy that is based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The classifications used in the governmental fund financial statements are as follows:

Nonspendable - Resources which cannot be spent because they are either a) not in spendable form or; b) legally or contractually required to be maintained intact.

Restricted - Resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provision or enabling legislation.

Committed - Resources which are subject to limitations the government imposes upon itself at its highest level of decision making (ordinance), and that remain binding unless removed in the same manner.

Assigned - Resources neither restricted nor committed for which a government has a stated intended use as established by the City Council or an official to which the City Council has delegated the authority to assign amounts for specific purposes. The City Council through passing an ordinance can reassign this authority.

Unassigned - Resources which cannot be properly classified in one of the other four categories. The General Fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

The City would typically use restricted fund balance first, followed by committed resources and assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first.

1. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

M. **ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles 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 vary from the estimates that management uses.

2. **DEPOSITS AND INVESTMENTS**

The City is governed by the deposit and investment limitations of state law. The City's policy and state law authorize the following types of investments: United States treasury bills, Federal Agency Obligations, Obligations of Governmental Sponsored Corporations, Certificates of Deposits and Repurchase Agreements collateralized by governmental securities.

Custodial Credit Risk - 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.

As of December 31, 2013, the City's bank balances were entirely insured or collateralized with securities held by the City or by its agent in the City's name. The City invests in CDs whose values are subject to market fluctuations which may result in uninsured balances, however, management deems this risk to be insignificant due to the immateriality to the financial statements.

Credit Risk - Investments

Credit risk for investments is the risk that an issuer or other counterparty to any investment will not fulfill its obligations. The City minimizes credit risk by diversifying the portfolio to reduce losses on individual securities. The City minimized credit risk by prequalifying the financial institution, brokers/dealers, intermediaries, and advisors with which the City will do business.

Interest Rate Risk

Interest Rate Risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The City's investment policy limits investments, except debt service reserves and capital projects, to maturities of one year or less. Investments held for longer periods are subject to increased risk of adverse interest rate changes. Information about the sensitivity of the fair values of the City's investment (including investments held by bond trustee) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

2. **DEPOSITS AND INVESTMENTS** - continued

Investment Type	Fair Value	No Maturity	Less than one year	1-5 Years	Credit Rating
Certificates of deposit	\$ 5,688,260	\$ -	\$ 1,447,063	\$ 4,241,196	N/A
Money market funds	-	428,782	-	-	N/A
Total	<u>\$ 6,117,042</u>	<u>\$ 428,782</u>	<u>\$ 1,447,063</u>	<u>\$ 4,241,196</u>	

Concentration of Credit Risk: Concentration of Credit Risk is the risk of loss attributed to the magnitude of the City's investment in a single issuer. The City limits the concentration in a single security type or with a single financial institution to no more than 50%.

3. **CAPITAL ASSETS**

Capital asset activity for the primary government for the year ended December 31, 2013 is as follows:

	<u>BALANCE, BEGINNING OF YEAR</u>	<u>TRANSFERS AND ADDITIONS</u>	<u>TRANSFERS AND DELETIONS</u>	<u>BALANCE, END OF YEAR</u>
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$ 2,276,529	\$ -	\$ -	\$ 2,276,529
Construction in progress	580,259	-	(580,259)	-
Total capital assets not, being depreciated	<u>2,856,788</u>	<u>-</u>	<u>(580,259)</u>	<u>2,276,529</u>
Capital assets, being depreciated:				
Buildings and improvements	13,359,888	-	-	13,359,888
Vehicles and equipment	2,172,764	309,568	(186,350)	2,295,983
Infrastructure	27,539,925	1,266,047	(108,469)	28,697,503
Total capital assets, being depreciated	<u>43,072,577</u>	<u>1,575,616</u>	<u>(294,819)</u>	<u>44,353,374</u>
Less accumulated depreciation for:				
Buildings and improvements	(2,744,025)	(406,662)	-	(3,150,687)
Vehicles and equipment	(1,356,409)	(107,680)	161,375	(1,302,714)
Infrastructure	(11,183,749)	(967,203)	95,107	(12,055,845)
Total accumulated depreciation	<u>(15,284,183)</u>	<u>(1,481,545)</u>	<u>256,482</u>	<u>(16,509,246)</u>
Total capital assets, being depreciated, net	<u>27,788,394</u>	<u>94,071</u>	<u>(38,337)</u>	<u>27,844,128</u>
Total governmental activities	<u>\$ 30,645,182</u>	<u>\$ 94,071</u>	<u>\$ (618,596)</u>	<u>\$ 30,120,657</u>

3. **CAPITAL ASSETS - continued**

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

Governmental activities:

Administrative	\$ 4,773
Police	53,930
Public works	172,060
Planning, inspection and engineering	954,013
Recreation	<u>296,769</u>
Total depreciation expense - governmental activities	<u>\$ 1,481,545</u>

4. **LONG-TERM DEBT**

Certificates of Participation Notes Series 2007 - The certificates, totaling \$4,830,000, were issued to construct, furnish and equip a new swimming pool at interest rates from 4% to 5%. Debt service payments are to be made out of Parks Fund. At December 31, 2013, the City had \$3,390,000 outstanding in the Certificates of Participation Notes Series 2007.

Maturities required on these certificates are as follows:

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2014	\$ 275,000	142,390	417,390
2015	290,000	131,017	421,017
2016	300,000	118,920	418,920
2017	310,000	106,185	416,185
2018	325,000	92,363	417,363
2019	340,000	77,400	417,400
2020	355,000	61,762	416,762
2021	375,000	45,338	420,338
2022	820,000	18,450	838,450
TOTAL	<u>\$ 3,390,000</u>	<u>\$ 793,825</u>	<u>\$ 4,183,825</u>

Long-term liability activity for the year ended December 31, 2013, was as follows:

	<u>BALANCE, BEGINNING OF YEAR</u>	<u>ADDITIONS</u>	<u>REDUCTIONS</u>	<u>BALANCE, END OF YEAR</u>	<u>DUE WITHIN ONE YEAR</u>
Governmental activities:					
Certificates of					
Participation	\$ 4,365,000	\$ -	\$ (975,000)	\$ 3,390,000	\$ 275,000
Less: discounts	(5,925)	-	593	(5,332)	-
Net pension obligation	102,382	9,152	-	111,534	-
Compensated absences	<u>239,754</u>	<u>10,584</u>	<u>(17,423)</u>	<u>232,915</u>	<u>185,000</u>
Total governmental activities	<u>\$ 4,701,211</u>	<u>\$ 19,736</u>	<u>\$ (991,830)</u>	<u>\$ 3,729,117</u>	<u>\$ 460,000</u>

5. **INTERFUND TRANSACTIONS**

The following operating transfers were made during the fiscal year ending December 31, 2013:

	<u>TRANSFER IN</u>	<u>TRANSFER OUT</u>
General Fund	\$ -	\$ 85,008
Park Fund	95,000	-
Capital Infrastructure Fund	-	549,996
Non-major funds:		
Equipment Replacement Fund	340,000	-
Contingency Fund	200,004	-

Interfund transfers were made primarily to cover capital asset acquisitions.

6. **INTERFUND RECEIVABLES AND PAYABLES**

Due to/from other funds at December 31, 2013 are as follows:

	<u>DUE TO</u>	<u>DUE FROM</u>
General Fund	\$ -	\$ 30,085
Park Fund	-	36,822
Benevolent Fund	66,907	-

The funds held for the Benevolent Fund are held in the general checking account in the General Fund.

7. **COURT FINES AND FEES**

The City collected \$644,984 of fines and court costs for traffic violations which represents 10.9% of general operating revenues for the year ended December 31, 2013.

8. **RETIREMENT PLAN**

Plan Description - The City of Ellisville, Missouri 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, sections RSMo 70.600 through 70.755. As such, it is the system's 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.

The Missouri Local Government Employees Retirement System 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, Missouri 65102 or calling 1-800-447-4334.

8. **RETIREMENT PLAN** - continued

Funding Status - The City's full-time employees do not contribute to the pension plan. The City is required to contribute at an actuarially determined rate; the current rate is 8.9% (general) and 10.6% (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. The General Fund is used to fund the net pension obligation.

The subdivision's annual pension cost and net pension obligation (NPO) for the current year were as follows:

Annual required contribution	\$ 293,883
Interest on net pension obligation	7,423
Adjustment to annual required contribution	<u>(7,381)</u>
Annual pension cost	293,925
Actual contributions	<u>(284,773)</u>
Increase (decrease) in NPO	9,152
NPO beginning of year	<u>102,382</u>
NPO end of year	<u>\$ 111,534</u>

The annual required contribution (ARC) was determined as part of the February 28, 2011 and February 28, 2012 annual actuarial valuation using the entry age actuarial cost method. The actuarial assumptions as of February 28, 2013 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; and (d) pre-retirement mortality based on 75% of the RP-2000 combined Healthy Table set back 0 years for men and 0 years for women; and (e) post-retirement mortality based on 105% of the 1994 Group Annuity Mortality table set back 0 years for table set back 0 years for men and 0 years for women and (f) inflation rate increase of 3.5% and (g) cost of living adjustment contingent upon investment return, with a maximum of the lower of 4% or cumulative CPI since retirement. 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 is being amortized as a level percentage of projected payrolls on an open basis. The amortization period at February 28, 2011 was 30 years for the General division and 18 years for the Police division. The amortization period at February 29, 2012 was 28 years for the General division and 18 years for the Police division.

Three year trend information follows:

For The Years Ended December 31	Annual Pension Cost (APC)	Percentage Of APC Contributed	Net Pension Obligation
2011	\$ 286,488	83.9 %	\$ 75,319
2012	285,817	90.5	102,382
2013	293,925	96.9	111,534

8. **RETIREMENT PLAN - continued**

Schedule of funding progress follows:

Actuarial Valuation Date	(a) Actuarial Value Of Assets	(b) Entry Age Actuarial Accrued Liability	(b-a) Unfunded Accrued Liability (UAL)	(a/b) Funded Ratio	(c) Annual Covered Payroll	[(b-a)/c] UAL AS A Percentage of Covered Payroll
2/28/2011	\$ 5,239,431	\$ 5,742,057	\$ 502,626	91 %	\$ 2,775,552	18 %
2/29/2012	5,709,514	6,011,033	301,519	95	2,764,196	11
2/28/2013	6,302,989	6,466,829	163,840	97	2,938,129	6

Note: The above assets and actuarial accrued liability do not include the assets and present value of benefits associated with the Benefit Reserve Fund and the 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.

9. **DEFERRED COMPENSATION PLAN**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The City makes no contribution to the Plan.

10. **RISK MANAGEMENT**

The City is exposed to various risks of loss related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The City, along with various other local municipal governments, participates in insurance trusts for workers' compensation and general liability matters (St. Louis Area Insurance Trust - SLAIT). The purpose of these trusts is to distribute the cost of self-insurance over similar entities. The trust requires an annual premium payment to cover estimated claims payable and reserves for claims. The members of the trusts have no legal interest in the assets, liabilities or fund balances of the insurance trusts. However, the City retains a contingent liability to fund its pro rata share of any deficit incurred by the trusts should the trusts cease operations at some future date. SLAIT employs an outside service company to process all claims. The City's 2013 premiums payments to the trusts were \$124,212.

The City also purchases commercial insurance to cover risks related to travel, public official liability, earthquakes and employees blanket bonds. Settled claims resulting from these risks have not exceeded coverage in any of the past three years.

11. **CONDUIT DEBT OBLIGATIONS**

The City has authorized the Industrial Development Authority of the City of Ellisville to issue bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are collateralized by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the state, nor any political subdivision thereof, is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying general purpose financial statements. The aggregate principal maturities of outstanding bonds at December 31, 2013 were \$10,555,000.

12. **EXPENDITURES IN EXCESS OF APPROPRIATIONS**

For the year ended December 31, 2013, expenditures exceeded appropriations in the following funds:

	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Sewer Funds	\$ 80,400	\$ 82,000	\$ 1,600

13. **PENDING GOVERNMENTAL ACCOUNTING STANDARDS**

The effect on the City's financial statements of the following statements issued, but not yet adopted, has not yet been determined.

GASB Statement No. 68, Accounting and Financial Reporting for Pensions, was issued in June 2012. This statement establishes accounting and financial reporting by state and local governments for pensions, including entities that participate in agent multiple-employer plans. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities.

This statement replaces the requirements of Statement No. 27, Accounting for Pensions by State and Local Governmental Employers, as well as the requirements of Statement No. 50, Pension Disclosures, as they relate to pensions that are provided through pension plans administered as trusts or equipment arrangements that meet certain criteria. Also, this statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For example, employers participating in LAGERS, such as the City, will be required to record the net pension liability. For the City, the liability will be equal to the amount of the unfunded accrued actuarial liability presented in Note 8. The provisions of this statement are effective for financial statements for the City's fiscal year ending December 31, 2015.

GASB Statement No. 69, Government Combinations and Disposals of Government Operations, was issued in January 2013. This statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. This statement also provides guidance for transfers of operations that do not constitute entire legally separate entities and in which no significant consideration is exchanged. This statement requires disclosures to be made about government combinations and disposals of government operations to enable financial statement users to evaluate the nature and financial effects of those transactions. The provisions of this statement are effective for financial statements for the City's fiscal year ending December 31, 2016 with earlier application encouraged.

13. **PENDING GOVERNMENTAL ACCOUNTING STANDARDS - continued**

GASB Statement No. 70, Accounting and Financial Reporting for Nonexchange Financial Guarantees, was issued in April 2013. The objective of this statement is to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees. This statement requires a government that extends a nonexchange financial guarantee to recognize a liability when qualitative factors and historical data, if any, indicate that it is more likely than not that the government will be required to make a payment on the guarantee. This statement requires a government that has issued an obligation guaranteed in a nonexchange transaction to report the obligation until legally released as an obligor. This statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this statement requires new information to be disclosed by governments that receive nonexchange financial guarantees. The provisions of this statement are effective for financial statements for the City's fiscal year ending December 31, 2014 with earlier application encouraged.

14. **SUBSEQUENT EVENTS**

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through June 10, 2014, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ELLISVILLE, MISSOURI
 REQUIRED SUPPLEMENTARY INFORMATION
 BUDGETARY COMPARISON SCHEDULE
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 4,491,400	\$ 4,491,400	\$ 4,550,222	\$ 58,822
Licenses, permits, and inspection fees	617,800	617,800	628,501	10,701
Fines and court costs	608,050	608,050	654,856	46,806
Investment income	10,500	10,500	12,321	1,821
Charges for service	-	-	23,350	23,350
Grants and miscellaneous	89,000	89,000	36,586	(52,414)
TOTAL REVENUES	<u>5,816,750</u>	<u>5,816,750</u>	<u>5,905,836</u>	<u>89,086</u>
EXPENDITURES				
Current:				
Administrative	1,655,720	1,865,720	1,716,194	149,526
Police	2,107,765	2,144,115	1,988,048	156,067
Public works	1,484,613	1,532,613	1,454,372	78,241
Planning, inspection, and engineering	477,874	477,874	469,176	8,698
Municipal court	362,400	362,400	360,791	1,609
Recreation	-	-	270	(270)
Capital outlay	-	-	22,624	(22,624)
TOTAL EXPENDITURES	<u>6,088,372</u>	<u>6,382,722</u>	<u>6,011,475</u>	<u>371,247</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(271,622)</u>	<u>(565,972)</u>	<u>(105,639)</u>	<u>460,333</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	-	-	18,377	(18,377)
Operating transfer in (out)	(160,000)	(160,000)	(85,008)	74,992
TOTAL OTHER FINANCING SOURCES (USES)	<u>(160,000)</u>	<u>(160,000)</u>	<u>(66,631)</u>	<u>56,615</u>
NET CHANGE IN FUND BALANCES	<u>(431,622)</u>	<u>(725,972)</u>	<u>(172,270)</u>	<u>\$ 516,948</u>
FUND BALANCES - BEGINNING OF YEAR	<u>2,492,170</u>	<u>2,492,170</u>	<u>2,492,170</u>	
FUND BALANCES - END OF YEAR	<u>\$ 2,060,548</u>	<u>\$ 1,766,198</u>	<u>\$ 2,319,900</u>	

CITY OF ELLISVILLE, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
STORM WATER PROJECTS FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 1,400,000	\$ 1,400,000	\$ 1,294,469	\$ (105,531)
Investment income	8,500	8,500	16,008	7,508
TOTAL REVENUES	<u>1,408,500</u>	<u>1,408,500</u>	<u>1,310,477</u>	<u>(98,023)</u>
EXPENDITURES				
Current:				
Planning, inspection, and engineering	338,994	338,994	335,321	3,673
Capital outlay	1,009,550	1,009,550	718,835	290,715
TOTAL EXPENDITURES	<u>1,348,544</u>	<u>1,348,544</u>	<u>1,054,156</u>	<u>294,388</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	59,956	59,956	256,321	<u>\$ 196,365</u>
FUND BALANCES - BEGINNING OF YEAR	<u>1,992,376</u>	<u>1,992,376</u>	<u>1,992,376</u>	
FUND BALANCES - END OF YEAR	<u>\$ 2,052,332</u>	<u>\$ 2,052,332</u>	<u>\$ 2,248,697</u>	

CITY OF ELLISVILLE, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE
PARKS FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 600,000	\$ 600,000	\$ 559,351	\$ (40,649)
Investment income	2,400	2,400	3,357	957
Charges for service	309,000	309,000	299,437	(9,563)
Grants and miscellaneous	141,000	141,000	11,190	(129,810)
TOTAL REVENUES	<u>1,052,400</u>	<u>1,052,400</u>	<u>873,335</u>	<u>(179,065)</u>
EXPENDITURES				
Current:				
Recreation	789,131	789,131	583,961	205,170
Capital outlay	38,600	38,600	55,059	(16,459)
Debt service:				
Principal, interest and fiscal charges	419,940	419,940	420,032	(92)
TOTAL EXPENDITURES	<u>1,247,671</u>	<u>1,247,671</u>	<u>1,059,052</u>	<u>188,619</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(195,271)</u>	<u>(195,271)</u>	<u>(185,717)</u>	<u>9,554</u>
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)	210,000	210,000	95,000	(115,000)
NET CHANGE IN FUND BALANCES	14,729	14,729	(90,717)	<u>\$ (105,446)</u>
FUND BALANCES - BEGINNING OF YEAR	<u>558,427</u>	<u>558,427</u>	<u>558,427</u>	
FUND BALANCES - END OF YEAR	<u>\$ 587,885</u>	<u>\$ 587,885</u>	<u>\$ 467,710</u>	

CITY OF ELLISVILLE, MISSOURI
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2013

BUDGETARY DATA

In accordance with the City's charter, the City Council (Council) adopts an annual budget for its General, Special Revenue, and Capital Projects Funds, which is all funds except for the Debt Proceeds Fund. The City follows these procedures in establishing the budgetary data reflected in the financial statements:

- * The Director of Finance, with the assistance of the department heads, prepares a budget of estimated revenues and expenditures for the forthcoming year and delivers the budget to the City Manager.
- * The City Manager reviews the proposed expenditures with the Director of Finance and the department heads and, after necessary revisions have been made, submits the budget and the accompanying written narrative at least 90 days prior to the beginning of each fiscal year to the Council.
- * After appropriate public notice, the Council holds a public hearing on the proposed budget.
- *
After the public hearing, the Council may adopt the budget with or without amendments. In amending the budget, it may add or increase programs or amounts and may delete or decrease any programs or amounts except expenditures required by law, for debt service, or for estimated cash deficits, provided that no amendments to the budget shall increase the authorized expenditures to an amount greater than the total of the estimated revenues and unencumbered or undesignated fund balance from any previous fiscal year.
- * The budget shall be adopted by the affirmative vote of a majority of the members of the Council on or before the last day of the current fiscal year. The legal level of budgetary control for the City is at the department level.
- * If the Council fails to adopt the budget by this date, amounts appropriated for existing City operations during the current fiscal year shall be deemed adopted for the ensuing fiscal year on a prorated month-to-month basis until the Council adopts a budget.
- * The City Manager may transfer all or any part of any unencumbered appropriation balance within a department. The Council may, by ordinance, transfer all or part of any unencumbered appropriation balance from one department to another. Monies held in reserve, contingency, or undesignated funds shall be transferred or encumbered only by ordinance of the Council.
- * The Council may, by ordinance, make supplemental appropriations, if the City Manager certifies that funds will be available for such expenditures.
- * At the end of each budget period, all unexpended appropriated balances lapse and may be reappropriated in the next budget period.

The City's budgets are prepared on the modified accrual basis of accounting.

SUPPLEMENTAL INFORMATION

CITY OF ELLISVILLE, MISSOURI
COMBINING BALANCE SHEET - NON MAJOR GOVERNMENTAL FUNDS
DECEMBER 31, 2013

	Capital Projects Fund	Special Revenue Funds		
	Equipment Replacement Fund	Contingency Fund	Sewer Fund	Total
ASSETS AND OTHER DEBITS				
Cash and investments	\$ -	\$ 668,425	\$ 434,595	\$ 1,103,020
Due to(from) other funds	(10,652)	10,652	-	-
Taxes receivable - property	-	-	26,418	26,418
TOTAL ASSETS	<u>\$ (10,652)</u>	<u>\$ 679,077</u>	<u>\$ 461,013</u>	<u>\$ 1,129,438</u>
LIABILITIES				
Accounts payable	\$ -	\$ -	\$ 30	\$ 30
FUND BALANCES				
Restricted:				
Sewer repairs	-	-	460,983	460,983
Committed:				
Contingency	-	679,077	-	679,077
Unassigned	(10,652)	-	-	(10,652)
TOTAL FUND BALANCES	<u>(10,652)</u>	<u>679,077</u>	<u>460,983</u>	<u>1,129,408</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (10,652)</u>	<u>\$ 679,077</u>	<u>\$ 461,013</u>	<u>\$ 1,129,438</u>

CITY OF ELLISVILLE, MISSOURI

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2013

	Capital			Total
	Projects Fund	Special Revenue Funds		
	Equipment Replacement Fund	Contingency Fund	Sewer Fund	
REVENUES				
Charges for services	\$ -	\$ -	\$ 90,673	\$ 90,673
Investment income	55	4,494	3,075	7,624
TOTAL REVENUES	<u>55</u>	<u>4,494</u>	<u>93,748</u>	<u>98,297</u>
EXPENDITURES				
Current:				
Public works	-	-	11,340	11,340
Capital outlay	359,761	-	70,660	430,421
TOTAL EXPENDITURES	<u>359,761</u>	<u>-</u>	<u>82,000</u>	<u>441,761</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(359,706)	4,494	11,748	(343,464)
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)	340,000	200,004	-	540,004
NET CHANGE IN FUND BALANCES	(19,706)	204,498	11,748	196,540
FUND BALANCES - BEGINNING OF YEAR	<u>9,054</u>	<u>474,579</u>	<u>449,235</u>	<u>932,868</u>
FUND BALANCES - END OF YEAR	<u>\$ (10,652)</u>	<u>\$ 679,077</u>	<u>\$ 460,983</u>	<u>\$ 1,129,408</u>

CITY OF ELLISVILLE, MISSOURI
BUDGETARY COMPARISON SCHEDULE
CAPITAL INFRASTRUCTURE FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 1,776,100	\$ 1,776,100	\$ 1,698,440	\$ (77,660)
Investment income	-	-	10,428	10,428
TOTAL REVENUES	<u>1,776,100</u>	<u>1,776,100</u>	<u>1,708,868</u>	<u>(67,232)</u>
EXPENDITURES				
Capital outlay	737,500	718,900	632,891	86,009
Debt service:				
Principal, interest and fiscal charges	738,800	738,800	738,708	92
TOTAL EXPENDITURES	<u>1,476,300</u>	<u>1,457,700</u>	<u>1,371,599</u>	<u>86,101</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	299,800	318,400	337,269	18,869
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)	(550,000)	(550,000)	(549,996)	4
NET CHANGE IN FUND BALANCES	(250,200)	(231,600)	(212,727)	<u>\$ 18,873</u>
FUND BALANCES - BEGINNING OF YEAR	<u>1,659,967</u>	<u>1,659,967</u>	<u>1,659,967</u>	
FUND BALANCES - END OF YEAR	<u>\$ 1,409,767</u>	<u>\$ 1,428,367</u>	<u>\$ 1,447,240</u>	

CITY OF ELLISVILLE, MISSOURI
BUDGETARY COMPARISON SCHEDULE
EQUIPMENT REPLACEMENT FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Investment income	\$ -	\$ -	\$ 55	\$ 55
EXPENDITURES				
Capital outlay	476,500	504,500	359,761	144,739
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(476,500)	(504,500)	(359,706)	144,794
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)	300,000	300,000	340,000	40,000
NET CHANGE IN FUND BALANCES	(176,500)	(204,500)	(19,706)	<u>\$ 184,794</u>
FUND BALANCES - BEGINNING OF YEAR	9,054	9,054	9,054	
FUND BALANCES - END OF YEAR	<u>\$ (167,446)</u>	<u>\$ (195,446)</u>	<u>\$ (10,652)</u>	

CITY OF ELLISVILLE, MISSOURI
BUDGETARY COMPARISON SCHEDULE
CONTINGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Investment income	\$ 1,400	\$ 1,400	\$ 4,494	\$ 3,094
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,400	1,400	4,494	3,094
OTHER FINANCING SOURCES (USES)				
Operating transfer in (out)	200,000	200,000	200,004	4
NET CHANGE IN FUND BALANCES	201,400	201,400	204,498	<u>\$ 3,098</u>
FUND BALANCES - BEGINNING OF YEAR	<u>474,579</u>	<u>474,579</u>	<u>474,579</u>	
FUND BALANCES - END OF YEAR	<u>\$ 675,979</u>	<u>\$ 675,979</u>	<u>\$ 679,077</u>	

CITY OF ELLISVILLE, MISSOURI
BUDGETARY COMPARISON SCHEDULE
SEWER FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	BUDGET		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL		FINAL BUDGET
				POSITIVE (NEGATIVE)
REVENUES				
Taxes	\$ 91,500	\$ 91,500	\$ 90,673	\$ (827)
Investment income	1,900	1,900	3,075	1,175
TOTAL REVENUES	<u>93,400</u>	<u>93,400</u>	<u>93,748</u>	<u>348</u>
 EXPENDITURES				
Current:				
Public works	8,800	8,800	11,340	(2,540)
Capital outlay	71,600	71,600	70,660	940
TOTAL EXPENDITURES	<u>80,400</u>	<u>80,400</u>	<u>82,000</u>	<u>(1,600)</u>
 EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	13,000	13,000	11,748	<u>\$ (1,252)</u>
 FUND BALANCES - BEGINNING OF YEAR	<u>449,235</u>	<u>449,235</u>	<u>449,235</u>	
 FUND BALANCES - END OF YEAR	<u>\$ 462,235</u>	<u>\$ 462,235</u>	<u>\$ 460,983</u>	

STATISTICAL SECTION

CITY OF ELLISVILLE, MISSOURI

Statistical Section

This part of the City of Ellisville's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents

Financial Trends

These pages contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These pages contain information to help the reader assess the City's most significant local revenue sources.

Debt Capacity

These pages present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information

These pages offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information

These pages contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in this section is derived from the comprehensive annual financial reports for the relevant year. The City implemented GASB Statement No. 34 in 2004; schedules presenting government-wide information include information beginning in that year.

CITY OF ELLISVILLE, MISSOURI
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Governmental Activities:										
Investment in capital assets	\$26,735,989	\$26,286,107	\$25,991,549	\$25,999,283	\$25,889,334	\$25,682,531	\$24,200,338	\$19,537,229	\$18,338,971	\$16,856,205
Restricted	4,243,154	4,704,134	4,018,748	3,233,607	2,600,742	2,056,922	2,797,476	3,444,182	3,809,358	2,727,967
Unrestricted	3,106,145	2,690,201	2,426,265	1,975,898	1,853,036	1,339,676	1,045,903	1,348,937	1,664,525	3,136,848
Total Governmental Activities,	\$34,085,288	\$33,680,442	\$32,436,562	\$31,208,788	\$30,343,112	\$29,079,129	\$28,043,717	\$24,330,348	\$23,812,854	\$22,721,020
Net Position										

Source: Basic Financial Statements

CITY OF ELLISVILLE, MISSOURI
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
EXPENSES										
Governmental activities:										
Administrative	\$1,799,868	\$1,563,283	\$1,452,871	\$1,452,050	\$1,672,481	\$1,475,231	\$1,504,078	\$1,384,388	\$1,396,491	\$1,493,145
Municipal court	360,791	357,130	361,614	360,569	120,699	109,134	97,918	93,833	93,314	91,993
Recreation (A)	931,455	889,915	911,687	875,619	694,965	593,714	408,250	475,690	514,962	474,736
Planning, inspection and engineering	2,443,517	2,248,140	1,733,042	1,626,248	1,663,289	1,903,246	1,689,965	1,892,249	1,488,086	2,394,414
Police	2,092,139	2,069,804	1,968,803	2,008,510	2,053,207	2,066,573	1,965,877	1,911,544	1,752,891	1,743,406
Public works	1,646,386	1,711,224	1,768,150	1,563,054	1,628,287	1,486,258	1,453,663	1,465,873	1,207,467	1,147,282
Interest on long-term debt	181,156	206,031	234,668	254,943	272,480	290,899	253,700	116,985	117,734	127,240
Total governmental activities expenses	<u>9,455,312</u>	<u>9,045,527</u>	<u>8,430,835</u>	<u>8,140,993</u>	<u>8,105,408</u>	<u>7,925,055</u>	<u>7,373,451</u>	<u>7,340,562</u>	<u>6,570,945</u>	<u>7,472,216</u>
PROGRAM REVENUE										
Governmental activities:										
Charges for services:										
Administrative	505,183	504,559	517,205	474,151	537,475	563,175	543,015	552,687	554,612	607,200
Recreation (A)	299,437	363,102	307,531	270,766	266,453	251,938	71,470	68,527	290,813	113,640
Planning, inspection and engineering	145,868	90,808	101,942	59,353	77,807	122,786	187,550	84,526	82,070	-
Police	655,656	632,573	736,223	816,718	730,128	357,575	283,001	288,043	229,796	61,090
Public works	-	-	-	91,032	90,312	89,175	88,704	87,124	-	221,107
Operating grants and contributions	4,425	20,078	279,696	647,294	625,207	673,953	845,859	619,846	455,910	-
Capital grants and contributions	-	-	-	-	349,433	-	1,997,467	-	-	452,928
Total governmental activities program revenue	<u>1,610,569</u>	<u>1,611,120</u>	<u>1,942,597</u>	<u>2,359,314</u>	<u>2,676,815</u>	<u>2,058,602</u>	<u>4,017,066</u>	<u>1,700,753</u>	<u>1,613,201</u>	<u>1,455,965</u>
NET EXPENSES	<u>7,844,743</u>	<u>7,434,407</u>	<u>6,488,238</u>	<u>5,781,679</u>	<u>5,428,593</u>	<u>5,866,453</u>	<u>3,356,385</u>	<u>5,639,809</u>	<u>4,957,744</u>	<u>(6,016,251)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Taxes:										
Property	663,105	744,045	734,161	383,436	363,131	377,155	380,112	297,862	631,132	641,919
Sales	5,222,477	5,547,972	4,612,205	4,314,488	4,278,282	4,374,654	4,316,623	4,026,819	3,866,699	3,972,780
Utility	1,643,125	1,577,463	1,660,527	1,661,236	1,996,304	1,869,047	1,707,754	1,443,989	1,447,585	1,416,940
Franchise	135,457	131,641	110,642	70,676	-	-	-	-	-	165,522
Other	505,945	497,138	495,130	139,188	-	-	-	-	-	-
Investment income	49,738	49,452	45,806	63,617	42,476	270,007	488,334	361,130	129,510	37,735
Miscellaneous	29,742	198,131	57,541	14,714	12,381	11,002	176,931	27,503	223,354	-
Contributed capital	-	-	-	-	-	-	-	-	179,747	-
Total governmental activities	<u>8,249,589</u>	<u>8,745,842</u>	<u>7,716,012</u>	<u>6,647,355</u>	<u>6,692,574</u>	<u>6,901,865</u>	<u>7,069,754</u>	<u>6,157,303</u>	<u>6,478,027</u>	<u>6,234,896</u>
CHANGES IN NET POSITION	<u>\$ 404,846</u>	<u>\$1,311,435</u>	<u>\$1,227,780</u>	<u>\$ 865,676</u>	<u>\$1,263,981</u>	<u>\$1,035,412</u>	<u>\$3,713,369</u>	<u>\$ 517,494</u>	<u>\$ 1,520,283</u>	<u>\$ 218,645</u>

Source: Basic Financial Statements

- A) In fiscal year ended 2009, the Park and Pool Departments were merged and name changed to Recreation.
 B) In fiscal year ended 2010, the City has began presenting tax revenue in additional detail.

CITY OF ELLISVILLE, MISSOURI
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2013	2012	2011 (1)	2010	2009	2008	2007	2006	2005	2004
General Fund:										
Non-spendable	\$ 103,755	\$ 83,256	\$ 81,558	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,384	\$ -
Restricted/Reserved	-	-	-	87,162	98,527	98,530	85,136	76,432	-	-
Unassigned/Unreserved	2,216,145	2,408,914	2,182,216	1,641,289	1,573,965	1,125,314	1,360,969	1,306,023	879,271	980,867
Total General Fund	\$ 2,319,900	\$ 2,492,170	\$ 2,182,216	\$ 1,728,451	\$ 1,223,844	\$ 1,223,844	\$ 1,446,105	\$ 1,382,455	\$ 950,655	\$ 980,867
All Other Governmental Funds:										
Restricted/Reserved	\$ 4,624,630	\$ 4,660,005	\$ 4,040,008	\$ 800,042	\$ 799,910	\$ 841,332	\$ 4,784,649	\$ 2,774,004	\$ 2,745,911	\$ 2,727,967
Committed	679,077	474,579	270,169	-	-	-	-	-	-	-
Assigned	-	9,054	10,786	-	-	-	-	-	-	-
Unassigned	(10,652)	-	-	-	-	-	-	-	-	-
Unreserved reported in:										
Capital projects funds	-	-	-	488,138	450,261	418,815	511,774	284,931	617,074	861,877
Special revenue funds	-	-	-	2,205,019	1,556,208	1,016,843	2,345,996	3,274,808	3,840,333	4,031,102
Total all other governmental funds	\$ 5,293,055	\$ 5,143,638	\$ 4,320,963	\$ 3,493,199	\$ 2,806,379	\$ 2,276,990	\$ 7,642,419	\$ 6,333,743	\$ 7,203,318	\$ 7,620,946

(1) Implemented GASB 54 in 2011

CITY OF ELLISVILLE, MISSOURI
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Revenues										
Taxes	\$ 8,102,482	\$ 8,397,061	\$ 7,542,614	\$ 7,192,974	\$ 7,343,776	\$ 7,347,184	\$ 7,069,497	\$ 6,543,906	\$ 6,289,583	\$ 6,430,934
Licenses, permits, and inspection fees	628,501	570,238	599,781	517,430	596,330	664,268	707,932	618,023	610,349	658,646
Fines and court costs	654,856	630,323	732,973	813,618	543,260	346,398	277,561	281,521	226,496	211,100
Intergovernmental	-	-	-	-	-	190,300	-	-	-	-
Investment income	49,738	49,452	45,806	63,617	42,476	270,007	488,334	361,130	129,510	165,522
Charges for services	413,460	481,790	421,540	380,972	289,255	94,637	248,253	91,867	320,446	133,291
Miscellaneous	47,776	218,209	337,237	19,178	32,521	42,385	240,147	27,503	290,867	100,399
Total revenues	9,896,813	10,347,073	9,679,951	8,987,789	8,847,618	8,955,179	9,031,724	7,923,950	7,867,251	7,699,892
Expenditures										
Current:										
Administrative	1,716,194	1,512,216	1,434,525	1,445,800	1,477,599	1,475,520	1,354,971	1,385,494	1,386,915	1,473,376
Police	1,988,048	1,968,111	1,849,771	1,954,238	1,980,273	1,956,612	1,904,592	1,813,624	1,688,192	1,702,001
Public works	1,465,712	1,450,428	1,446,202	1,302,273	1,390,957	1,280,428	1,261,789	1,141,326	1,031,118	1,014,514
Planning, inspection, and engineering	804,497	682,591	698,448	595,115	746,442	848,666	781,833	768,187	636,302	639,469
Municipal court	360,791	357,130	361,614	360,569	119,426	109,134	97,897	92,622	91,860	90,709
Recreation (A)	584,231	573,372	583,698	581,045	626,750	895,342	485,944	411,675	455,834	410,678
Capital outlay	1,859,830	1,939,772	1,128,478	1,196,714	720,944	6,971,969	5,953,989	2,478,410	2,613,391	2,701,814
Debt service:										
Principal	738,708	605,000	585,000	560,000	540,000	716,286	313,108	302,408	296,746	286,118
Interest	420,032	207,382	229,128	249,258	267,190	288,912	233,849	117,952	117,734	127,240
Bond issuance costs	-	-	-	-	-	-	93,537	-	-	-
Total expenditures	9,938,043	9,296,002	8,316,864	8,245,012	7,869,581	14,542,869	12,481,509	8,511,698	8,318,092	8,445,919
Revenues over (under) expenditures	(41,230)	1,051,071	1,363,087	742,777	978,037	(5,587,690)	(3,449,785)	(587,748)	(450,841)	(746,027)
Other Financing Sources (Uses)										
Issuance of long-term debt	-	-	-	-	-	-	4,830,000	-	-	-
Bond discount	-	-	-	-	-	-	(8,889)	-	-	-
Proceeds from the sale of assets	18,377	-	-	-	-	-	-	-	-	-
Transfers in	635,004	430,000	110,000	425,000	50,000	911,801	1,402,116	827,571	496,001	46,123
Transfers out	(635,004)	(430,000)	(110,000)	(425,000)	(50,000)	(911,801)	(1,402,116)	(827,571)	(496,001)	(46,123)
Total other financing sources (uses)	18,377	-	-	-	-	-	4,821,111	-	-	-
Net change in fund balances	\$ (22,853)	\$ 1,051,071	\$ 1,363,087	\$ 742,777	\$ 978,037	\$ 1,371,326	\$ (587,748)	\$ (450,841)	\$ (450,841)	\$ (746,027)
Debt service as a percentage of noncapital expenditures	16.1%	11.2%	12.4%	11.2%	15.3%	10.6%	6.7%	7.3%	7.3%	7.2%

Sources: Basic Financial Statements

(A) In fiscal year ended 2009 the Park and Pool Departments were merged and renamed the Recreation Department.

CITY OF ELLISVILLE, MISSOURI
PROGRAM REVENUES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
FUNCTIONS/PROGRAMS										
Governmental activities:										
General government	\$ 505,183	\$ 504,559	\$ 517,205	\$ 474,151	\$ 537,475	\$ 563,175	\$ 546,577	\$ 552,687	\$ 554,612	\$ 607,200
Recreation (A)	299,437	363,102	307,531	270,766	266,453	251,938	71,470	68,527	290,813	113,640
Planning, inspection and engineering	145,868	90,808	101,942	59,353	409,105	122,786	273,060	84,526	82,070	61,090
Police	655,656	632,573	736,223	816,718	749,445	372,665	283,001	288,043	229,796	221,107
Public works	-	-	-	91,032	714,337	748,038	2,842,958	706,970	255,910	452,928
Total Governmental Activities	\$ 1,606,144	\$ 1,591,042	\$ 1,662,901	\$ 1,712,020	\$ 2,676,815	\$ 2,058,602	\$ 4,017,066	\$ 1,700,753	\$ 1,413,201	\$ 1,455,965

(A) In fiscal year ended 2009 the Park and Pool Departments were merged and renamed the Recreation Department.

CITY OF ELLISVILLE, MISSOURI
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	Property (1)	Sales and Use (2)	Franchise and Public Service	Total
2013	\$ 595,478	\$ 5,222,477	\$ 2,284,527	\$ 8,102,482
2012	681,792	5,605,648	2,109,621	8,397,061
2011	755,503	4,884,831	1,902,280	7,542,614
2010	651,879	4,696,229	1,844,866	7,192,974
2009	640,258	4,616,902	1,996,304	7,253,464
2008	633,717	7,425,245	1,869,047	9,928,009
2007	585,280	4,687,759	1,707,754	6,980,793
2006	600,264	4,412,529	1,443,989	6,456,782
2005	483,128	4,273,242	1,447,586	6,203,956
2004	527,100	4,390,516	1,416,940	6,430,934

- 1) Includes road and bridge tax.
- 2) The City participates in the county-wide sales tax sharing pool and a point of sale sharing; sales tax is not the City's own source of revenue.

CITY OF ELLISVILLE, MISSOURI
SALES TAX REVENUES BY TYPE, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

Fiscal Year	General 1% (1)	Cigarette	State Motor Fuel	Stormwater 1/2%	Capital		Total
					Infrastructure 1/2% (3)	Local Option 1/4% (2)	
2013	\$ 2,266,358	\$ 24,095	\$ 231,467	\$ 1,294,469	\$ 1,102,299	\$ 559,351	\$ 5,478,039
2012	2,373,036	25,611	231,569	1,392,903	1,181,184	600,849	5,805,152
2011	2,348,911	25,540	247,086	1,402,817	256,151	604,326	4,884,831
2010	2,318,970	25,995	355,746	1,395,311	-	600,207	4,696,229
2009	2,292,691	27,405	338,620	1,369,257	-	588,929	4,616,902
2008	2,355,802	29,472	50,591	1,391,101	-	598,279	4,425,245
2007	2,451,393	30,777	371,136	1,402,571	-	431,882	4,687,759
2006	2,512,377	32,218	385,710	1,482,224	-	-	4,412,529
2005	2,445,366	32,396	374,147	1,421,333	-	-	4,273,242
2004	2,484,000	33,166	384,570	1,488,780	-	-	4,390,516

1) This sales tax is received from St. Louis County based upon two formulas. Most of the City uses a formula based upon the sale being made in Ellisville. This method has an amount that is put into a redistribution pool for other areas of the County with calculation that is based upon how large the per capital sales tax amount is for the year. The amounts shown are net of the redistribution. The remainder of the City receives sales tax based upon the population of those areas. All sales tax earned in this area is put into a pool along with the redistribution amounts (as explained above) from throughout the County and then distributed based on the population of the pool areas.

2) This sales tax was approved by the voters in Ellisville for park expenditures effective April 2007. It uses the same two methods of calculating as the 1% sales tax but there is a maximum redistribution percentage.

3) This sales tax was approved by the voters in Ellisville for capital infrastructure improvements effective October 2011.

CITY OF ELLISVILLE, MISSOURI
ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY (1) (2)
LAST TEN FISCAL YEARS

Fiscal Year	Real Property	Personal Property	Railroads and Utilities	Assessed Value	Estimated Actual Value	Total Direct Tax Rate
2013	\$ 225,898,760	\$ 29,794,105	\$ 2,818,239	\$ 258,511,104	\$ 1,090,778,884	\$ 0.15
2012	236,271,550	31,704,159	2,712,153	270,687,862	1,153,038,986	0.15
2011	235,888,690	29,775,229	2,766,152	268,430,071	1,143,123,349	0.15
2010	243,832,440	30,653,340	2,992,612	277,478,392	1,172,411,268	0.15
2009	249,212,140	34,296,020	2,861,338	286,369,498	1,222,797,756	0.15
2008	252,949,130	34,466,170	2,751,295	290,166,595	1,239,839,964	0.15
2007	250,921,550	31,740,760	2,875,523	285,537,833	1,217,897,088	0.15
2006	198,123,360	35,834,840	2,832,829	236,791,029	1,002,754,312	0.15
2005	203,957,520	34,341,800	2,947,932	241,247,252	1,012,829,628	0.15
2004	176,653,520	32,215,030	2,838,221	211,706,771	889,135,874	0.15

(1) Source: St. Louis County Assessor

(2) The City participates in the county-wide sales tax sharing pool and a point of sales sharing, therefore, sales tax is not the City's own source revenue.

CITY OF ELLISVILLE, MISSOURI

**PROPERTY TAX RATES - DIRECT AND ALL OVERLAPPING GOVERNMENTS (1)
FOR THE LAST TEN FISCAL YEARS**

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
City of Ellisville	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500	\$ 0.1500
Overlapping governments:										
State of Missouri	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.030	0.030	0.030	0.030
County General	0.2000	0.2000	0.2000	0.2000	0.1900	0.1900	0.190	0.190	0.190	0.255
County Hospital/Health	0.1400	0.1400	0.1400	0.1400	0.1500	0.1500	0.150	0.165	0.165	0.175
County Park Maintenance	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.050	0.035	0.035	0.045
County Bond Retirement	0.0280	0.0280	0.0280	0.0280	0.0280	0.0630	0.063	0.063	0.063	0.085
County Road and Bridge	0.1050	0.1050	0.1050	0.1050	0.1050	0.1050	0.105	0.105	0.105	0.105
St. Louis Community College	0.2200	0.2200	0.2200	0.2179	0.2136	0.2013	0.200	0.223	0.223	0.237
Special School District	1.2400	1.0123	1.0125	0.9950	0.9384	0.9184	0.908	0.824	0.840	0.905
Metro Zoo Park and Museum	0.2797	0.2684	0.2671	0.2546	0.2493	0.2344	0.233	0.261	0.265	0.276
Sheltered Workshop	0.0890	0.0840	0.0840	0.0790	0.0740	0.0690	0.070	0.082	0.085	0.085
St. Louis County Library	0.2500	0.1730	0.1630	0.1565	0.1400	0.1400	0.140	0.150	0.150	0.150
Rockwood School District	4.6833	4.5357	4.4630	4.2752	4.0083	3.9232	3.999	4.418	4.507	4.633
Metro West Fire Protection District	1.0640	1.0290	1.0300	1.0120	0.9770	0.8210	0.836	0.977	1.045	1.066
Metro Sewer District-Extension	0.0196	0.0186	0.0185	0.0180	0.0000	0.0000	0.017	0.019	0.019	0.019
Meramec River Basin Sewer District	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.070	0.070	0.070	0.070
Total Overlapping Governments	8.3986	7.8940	7.8111	7.5612	7.1536	6.8953	7.0611	7.6113	7.7920	8.1360

(1) Source - St. Louis County Assessor (rates stated per \$100 assessed valuation)

Commencing in 2003, Missouri State Law required entities to calculate a separate tax rate for residential real estate agricultural real estate, commercial real estate, and personal property. The rate for the City is the same for residential, agricultural and commercial.

CITY OF ELLISVILLE, MISSOURI
PRINCIPAL PROPERTY TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO

Property Taxpayer	2013			2004		
	Taxable Assessed Valuation	Rank	Percent Of Total City Taxable Assessed Value	Assessed Valuation	Rank	Percent Of Total City Taxable Assessed Value
Cooper Bussmann, Inc.	\$ 4,978,990	1	2.19 %	\$ 6,150,290	1	2.94 %
Clarkson Clayton Center Associates	4,841,230	2	2.13	4,249,080	3	2.46
Fountains of Ellisville LLC	4,705,310	3	2.07			
JVH Commercial Properties LLC	3,170,460	4	1.40	1322270	9	0.63
Centro Bradley Spe 3 LLC	3,160,730	5	1.39			
Bradfore Hills Associated L.P.	2,691,200	6	1.18	2,336,670	6	1.12
Frank Bommarito Automotive	2,498,300	7	1.10			
Ellisville 154 LLC	2,456,000	8	1.08	2,766,860	5	1.32
Home Depot USA, Inc.	2,334,430	9	1.03			
Lifetime Fitness	2,324,430	10	1.08			
Progress Point, LLC				5,147,620	2	2.46
AmerenUE				3,153,020	4	1.51
Bradley Operating LTD, Prmsp.				1,925,660	7	0.92
Passive Investors, Inc.				1,571,040	8	0.75
Maple Tree Center, LLC				1,234,240	10	0.59
Totals	\$33,161,080		14.65 %	\$29,856,750		14.70 %

Source: St. Louis County Assessor

CITY OF ELLISVILLE, MISSOURI
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Net Tax Levy (2)</u>	<u>Current Tax Collections</u>	<u>Percent Collected As Current</u>	<u>Delinquent Tax Collections (Refunds)</u>	<u>Total Tax Collections</u>	<u>Total Collections As Percent of Levy</u>
2013	\$ 343,075	\$ 297,287	86.7 %	\$ 45,788	\$ 343,075	100.0 %
2012	358,547	301,724	84.2 %	56,823	358,547	100.0
2011	357,983	300,041	83.8	56,298	356,339	99.5
2010	369,396	307,132	83.1	62,264	369,396	100.0
2009	368,762	290,518	78.8	72,651	363,169	98.5
2008	382,562	304,233	79.5	70,649	374,882	98.0
2007	382,367	312,277	81.7	11,044	323,321	84.6
2006	300,686	290,712	96.7	9,974	300,686	100.0
2005	309,582	258,535	83.5	6,839	265,374	85.7
2004	268,474	257,702	96.0	10,772	268,474	100.0

1) Source: St. Louis County Collector's office

2) Original levy adjusted for strikeoffs and additions by St. Louis County Board of Equalization.

CITY OF ELLISVILLE, MISSOURI
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Governmental Activities						
Fiscal Year	Notes Payable	Certificates of Participation	General Obligation Bonds	Total Governmental Activities	Percentage of Personal Income (1)	Per Capita
2013	\$ -	\$ 3,390,000	\$ -	\$ 3,390,000	1.10 %	\$ 371
2012	-	4,365,000	-	4,365,000	1.42	478
2011	-	4,970,000	-	4,970,000	1.60	544
2010	-	5,555,000	-	5,555,000	1.80	608
2009	-	6,115,000	-	6,115,000	2.45	671
2008	-	6,655,000	-	6,655,000	2.67	730
2007	191,286	7,180,000	-	7,371,286	2.96	810
2006	204,394	2,650,000	-	2,854,394	1.15	314
2005	216,802	2,940,000	-	3,156,802	1.27	347
2004	228,548	3,225,000	-	3,453,548	1.39	379

Notes: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

1) See Demographics and Economics Statistics Table.

CITY OF ELLISVILLE, MISSOURI

**DIRECT AND OVERLAPPING
GOVERNMENTAL ACTIVITIES DEBT
DECEMBER 31, 2013**

<u>Name Of Governmental Unit</u>	<u>Debt Outstanding (1)</u>	<u>Percentage Applicable To City Of Ellisville (2)</u>	<u>Amount Applicable To City Of Ellisville</u>
St. Louis County	\$ 113,260,000	1.17%	\$ 1,328,668
Rockwood School District	206,910,000	8.12%	16,795,309
Metro West Fire Protection District	3,025,000	15.02%	454,359
	<u>323,195,000</u>		<u>18,578,336</u>
City direct debt (3)	<u>3,390,000</u>	100.00%	<u>3,390,000</u>
	<u>\$ 326,585,000</u>		<u>\$ 21,968,336</u>

Source: Bond amounts were provided by the representative taxing districts. Assessments were provided by the respective taxing districts or the St. Louis County Collector.

(1) Excludes overlapping taxing districts with assessed valuations applicable to the City that are less than 1%.

(2) Estimated based on 2013 real and personal property assessment roll as of December 31, 2013.

(3) These are certificate of participation bonds not general obligation bonds.

CITY OF ELLISVILLE, MISSOURI
LEGAL DEBT MARGIN INFORMATION
FOR THE LAST TEN FISCAL YEARS

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Debt limit	\$25,851,110	\$27,108,284	\$26,851,311	\$27,747,839	\$28,636,950	\$29,016,660	\$28,553,783	\$23,679,103	\$24,124,725	\$21,170,677
Net debt applicable to limit	-	-	-	-	-	-	-	-	-	-
Legal Debt Margin	<u>\$25,851,110</u>	<u>\$27,108,284</u>	<u>\$26,851,311</u>	<u>\$27,747,839</u>	<u>\$28,636,950</u>	<u>\$29,016,660</u>	<u>\$28,553,783</u>	<u>\$23,679,103</u>	<u>\$24,124,725</u>	<u>\$21,170,677</u>
Total Net Debt	-	-	-	-	-	-	-	-	-	-
Applicable To The Limit As A Percentage Of Debt Limit	-	-	-	-	-	-	-	-	-	-

Note: Bonded indebtedness is limited to Sections 95.111 and 95.120 of the Missouri Revised Statutes (1986) to 10% of the assessed value of taxable tangible property.

CITY OF ELLISVILLE, MISSOURI
DEMOGRAPHICS AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

<u>Year</u>	<u>Population</u>	<u>Median Age</u>	<u>Personal Income</u>	<u>Per Capita Income</u>	<u>Unemployment Rate</u>
2013	9,133	43.70	\$ 307,599,440	\$ 33,680	6.5 %
2012	9,133	43.70	307,599,440	33,680	6.7
2011	9,133	43.70	307,599,440	33,680	8.1
2010	9,133	43.70	307,599,440	33,680	9.0
2009	9,104	38.80	249,258,416	27,379	9.1
2008	9,104	38.80	249,258,416	27,379	5.8
2007	9,104	38.80	249,258,416	27,379	4.9
2006	9,104	38.80	249,258,416	27,379	4.7
2005	9,104	38.80	249,258,416	27,379	5.1
2004	9,104	38.80	249,258,416	27,379	5.5

Source: US Census Bureau Census 2000, US Bureau of Labor Statistics, and Missouri Department of Economic Development.

* City specific data for off census years is not readily available.

CITY OF ELLISVILLE, MISSOURI
PRINCIPAL EMPLOYERS
CURRENT YEAR AND SEVEN YEARS AGO

<u>Employer</u>	<u>2013</u>			<u>2006*</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment ***</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment**</u>
Ameren Missouri	334	1	4.9 %			N/A
Cooper Bussman	280	2	4.1	850	1	N/A
LifeTime Fitness	264	3	3.9			
Royal Gate Automotive	176	4	2.6	184	5	N/A
Rockwood School District	167	5	2.5			N/A
Bommarito Automotive	160	6	2.4	251	2	N/A
Bethesda Meadow	158	7	2.3	160	7	N/A
Dierbergs Markets	150	8	2.2	200	3	N/A
St. John Lutheran Church	121	9	1.8			N/A
The Home Depot #3018	121	9	1.8	168	6	N/A
First Community Credit Union				200	3	N/A
Moore-Cadillac-Pontiac				100	9	N/A
Kmart				110	8	N/A
Beuckman Ford, Inc.				100	9	N/A
	<u>1,931</u>		<u>28.40 %</u>	<u>2,323</u>		<u>N/A</u>

* The closest information available to 2004 from the St. Louis Planning Departments is 2006.

** Total number of persons employed in the City are not available at this time.

*** Total number of persons employed in the City is estimated to be 6,788.

Source: St. Louis County Planning Departments and InfoUSA.com as recommended by Missouri Department of Development and the City of Ellisville business license applications.

CITY OF ELLISVILLE, MISSOURI
PRINCIPAL EMPLOYMENT BY BUSINESS CATEGORY
CURRENT YEAR AND FOUR YEARS AGO

<u>Employer</u>	<u>2013</u>			<u>2009</u>		
	<u>Employees *</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Employees *</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Retail Product Sales	1,166	1	17.2 %	1,190	1	21.1 %
Restaurants & Bars	950	2	14.0	1,067	2	19.0
Automotive Industry	749	3	11.0	776	3	13.8
Service Businesses	682	4	10.0	754	4	13.4
Medical/Dental & Related Businesses	670	5	9.9	736	5	13.1
Government	416	6	6.1	364	7	6.5
Religious institutions, related schools, charities, and nonprofits	342	7	5.0	291	9	5.2
Construction/Contracting	315	8	4.6	306	8	5.4
Manufacturing	261	9	3.8	369	6	6.6
Professional & Consulting Services	252	10	3.7	239	10	4.2
Banking & Financial Services	163	11	2.4	168	12	3.0
Computers, Software & Related Businesses	123	12	1.8	78	13	1.4
Veterinary & Pet Care	87	13	1.3	64	14	1.1
Real Estate	44	14	0.6	205	11	3.6
All others	568		8.4	213		3.8
	<u>6,788</u>			<u>6,820</u>		

* Information from business license applications.

Since 2009 was the first year employment levels were included in business license applications, comparisons prior to 2009 are not possible.

CITY OF ELLISVILLE, MISSOURI
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Administrative:										
Legislative services	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0	7.0
Administrative services	6.0	5.0	5.5	5.5	5.5	5.5	5.5	5.5	5.5	6.0
Finance	1.5	1.5	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Police:										
Officers	22.0	22.0	22.5	22.5	23.5	23.5	23.5	23.5	23.5	23.5
Civilians	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5
Public works:										
Administration	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	1.0
Street maintenance	18.0	18.0	16.0	16.0	18.0	18.0	18.0	18.0	18.0	17.0
Planning	2.0	2.0	2.0	2.0	2.0	2.0	4.5	4.5	4	-
Engineering and storm water	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.0	6.5
Municipal court	3.5	3.0	3.0	3.0	2.5	2.5	2.5	2.5	2.5	2.5
Pool/park activities	22.0	22.0	16.0	16.0	19.0	14.0	14.0	14.0	30.0	28.5
Park	3.0	3.0	3.0	3.0	3.0	2.5	3.0	3.0	3.0	3.0

1) Source: Annual budget document.

CITY OF ELLISVILLE, MISSOURI
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Police-patrol:										
Arrests	284	267	380	375	220	215	174	210	185	195
Traffic citations	1,809	2,570	3,250	3,239	2,800	2,800	2,838	2,588	2,950	2,938
Crime reports	471	30	50	44	40	40	39	77	69	71
Accident reports	261	240	282	289	303	350	351	371	400	436
DWI arrests	57	53	43	41	20	25	20	31	36	36
Public works:										
Road repair-tons of mix-STR	169	40	47	40	42	40	45	50	50	50
Linear feet of storm pipe cleared	70	70	74	70	70	60	60	60	70	70
Traffic control signs serviced	86	153	148	140	145	150	155	150	140	145
Leaves collected-cubic yards	1016	450	1,300	1,300	1,200	1,100	1,300	1,100	1,000	1,050
Weed violations issued-HW	130	200	200	200	200	42	35	52	65	19
Acres moved and maintained-P	80	128	128	131	143	200	200	200	200	200
Trees and shrubs planted-P		44/45	45/50	45/52	40/50	45/88	50/80	40/51	40/50	35/45
Planning and building:										
Rezoning applications and										
Text amendments-PL	6	8	8	11	21	10	9	7	11	N/A
Building permits issued-BI	37	34	55	47	20	165	168	187	326	180
Finance and administration:										
Merchant licenses issued-F	652	596	591	598	606	638	636	595	564	568
Payroll checks issued-F	1,911	1,882	1,900	2,050	2,115	2,024	1,986	1,952	2,035	2,049
Accounts payable processed-F	2,041	2,014	1,844	2,100	2,075	2,210	2,156	2,427	2,307	2,510
Requests for public records-LEG	62	46	33	16	53	53	47	52	52	N/A

CITY OF ELLISVILLE, MISSOURI
CAPITAL ASSETS STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Marked patrol units	7	7	7	7	7	7	7	7	7	7
Sectors	2	2	2	2	2	2	2	2	2	2
Public Works:										
Miles of street	83	83	83	83	83	83	82	80	77	77
Street lights and signals	453	453	453	453	453	453	448	440	440	440
Parks and recreation:										
Number of parks	11	11	11	11	11	11	11	11	11	11
Acres of parks	231	231	231	231	231	231	231	231	231	231
Number of multi-use trails	5	5	5	5	5	5	5	5	5	5
Miles of multi-use trails	9	9	9	9	9	9	9	9	9	9

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