

CAPITAL IMPROVEMENTS

Since the establishment of the Capital Fund in 1989, the City has successfully begun the process of restoring and improving its capital assets. In August 1993, voters passed a one-half cent sales tax dedicated to capital improvement projects. This new source of revenue has greatly enhanced the City's ability to meet its capital needs. Major accomplishments and highlights of St. Louis' capital improvement program are shown on the table on the following page.

This section presents an overview of St. Louis' capital improvement program, including the planning process, the five-year Capital Improvements Plan, and the FY2014 Capital Budget. The entire Capital Improvements Plan, including a budget for each fund, account, and subaccount within the Capital Fund, is presented in a separately bound volume.

CAPITAL PLANNING PROCESS

To address the City's pressing capital infrastructure and equipment needs, the City of St. Louis established capital planning policies and the Capital Fund in 1989. City ordinances require the Budget Division, together with the Capital Committee, to develop a five-year capital improvement plan (CIP) annually. Each year, a Capital Budget must be prepared, based on the first year of the CIP. Both the CIP and Capital Budget must be submitted by the Budget Division to the Board of Estimate and Apportionment and Board of Aldermen for approval. The CIP and Capital Budget are submitted in the same manner and time as the general operating budget of the City. A flow chart of this process is shown on page C-3.

CAPITAL IMPROVEMENT PROGRAM ACCOMPLISHMENTS

Roads and Bridges

- Replacement of several major bridges in the City, including the Lansdowne Ave, South Kingshighway, Arsenal Street, Morganford, Alabama and Natural Bridge Road.
- Truman Parkway and resurfacing of arterial and residential streets throughout the City.

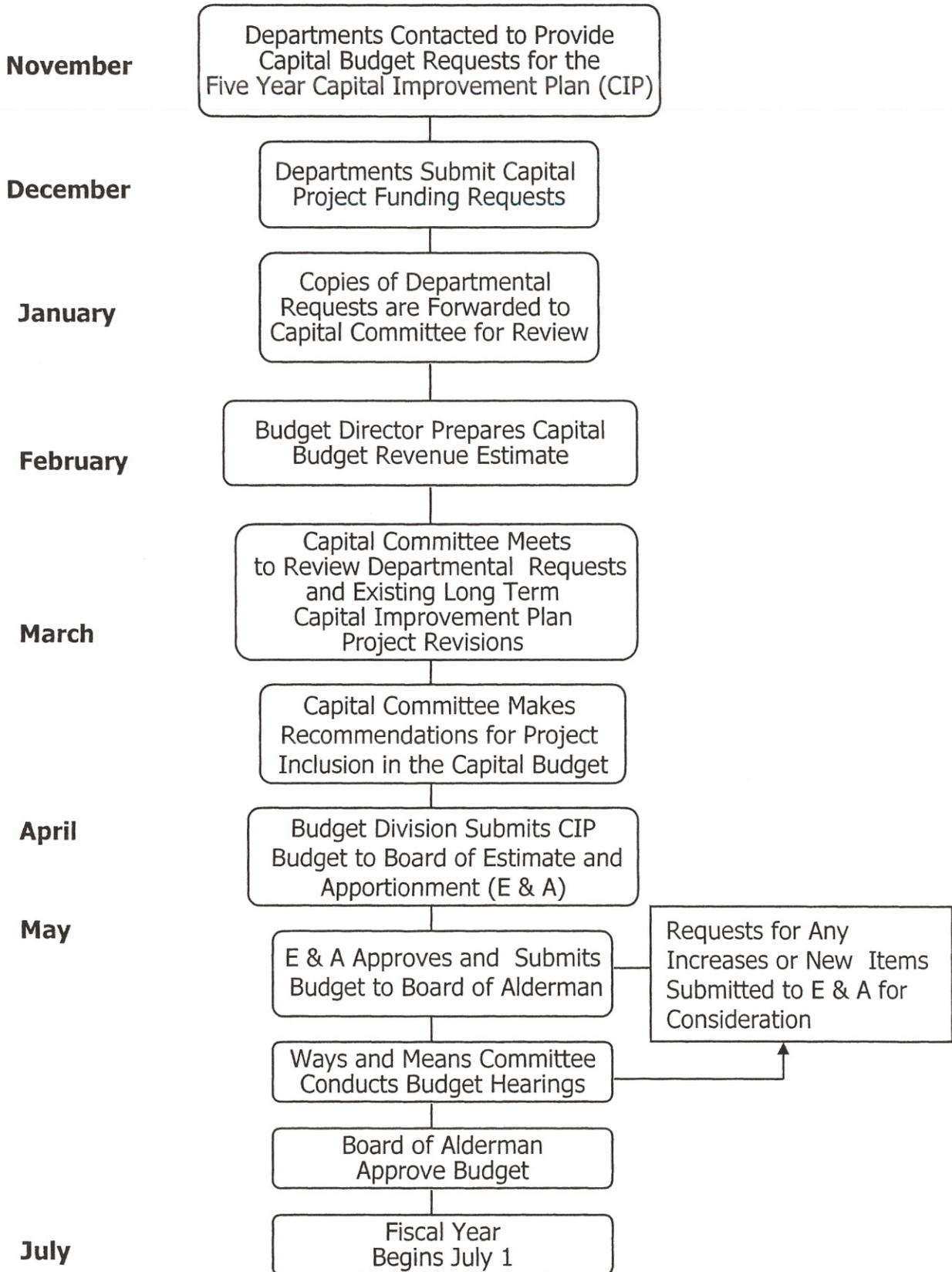
Neighborhood Stabilization

- Improvements, such as lighting, street resurfacing, and new playground equipment in the City's six major parks and many neighborhood parks
- Enhanced street lighting at all recreation centers, neighborhood parks, community schools and churches throughout the City.
- Demolition of abandoned buildings
- Improvements at the City's recreation centers

Facility Improvements and Equipment Replacement

- Repair, expansion, and construction of City-owned buildings, including the Civil Courts Building, the Justice Center, Carnahan Courthouse, 1520 Market Street and the Police Department Area Command Stations.
- Implementation of a rolling stock replacement program
- Progress toward complying with Federal mandates
- Flood protection projects
- Warning Siren System

Capital Improvement Plan (CIP) Budget Process



The Capital Committee is responsible for the assessment and review of capital needs and must develop and recommend the CIP and Capital Budget. As established by ordinance, the Capital Committee consists of the following members: the Budget Director, who serves as Chairperson, the Community Development Agency Director, the President of the Board of Public Service, the President of the Board of Aldermen (or his designee), one other Alderman appointed by the President of the Board of Aldermen, the Comptroller (or his designee), one other person from the Comptroller's office, the Mayor (or his designee), and the Chairperson of the Ways and Means Committee.

The Capital Committee selects and prioritizes capital projects using established criteria. The following criteria are used to evaluate projects:

- Capital improvements that will foster St. Louis' goal of preserving and improving municipal buildings and other assets;
- Capital improvements that will foster St. Louis' goal of fiscal stability and soundness;
- Capital improvements that will foster St. Louis' goal of preserving its infrastructure and heritage;
- Projects that reduce the cost of operations or energy consumption;
- Projects that promote operational safety.

In January 1994, the Capital Committee adopted additional selection criteria. Projects are evaluated and funding recommendations are made according to the following priorities:

- 1) Required payment for existing debt service
- 2) Local match amounts for bridge and street improvements et al
- 3) Funding for State and Federal mandates, including underground storage tank abatement, ADA compliance, asbestos and lead paint abatement
- 4) Ongoing replacements necessary for City operations

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

The 2014-2018 Capital Improvements Plan identifies the projects funded in the FY2014 Capital Budget and those projects scheduled for the next four years. Projects included in the Capital Improvements Plan (CIP) from FY2014-FY2018 have a projected cost of \$320 million. The projects will be funded through a combination of local, state and federal sources. Over the five-year period, approximately \$228 million will be appropriated to pay for the projects. This amount includes outright purchases as well as debt service payments, and in the case of road and bridge projects, the City's local matching share of the total cost.

Projects included in the CIP have been grouped into three major categories. These categories are road and bridge improvements, neighborhood stabilization projects, and facility improvements and equipment replacement. Table I presents a summary of proposed capital projects for the next five years. The projects presented in the FY2014 column represent the FY2014 Capital Budget, while projects in subsequent years will be reviewed and updated on an annual basis. A detailed description of each proposed project is included in the separately bound Capital Improvements Plan.

TABLE I
CAPITAL IMPROVEMENTS PLAN
USE OF FUNDS

		FY2014	FY2015	FY2016	FY2017	FY2018
ROAD AND BRIDGE PROJECTS						
ARTERIAL STREET RESURFACING		0	1,000,000	1,000,000	1,000,000	1,000,000
BRIDGE REPAIR/RESURFACING		0	500,000	500,000	500,000	500,000
BRIDGE RECONSTRUCT/REPLACEMENT (ISTEA)		0	10,650,000	4,700,000	2,950,000	1,500,000
EQUIPMENT REPLACEMENT (ISTEA)		150,000	1,230,000	550,000	0	0
STREET RECONSTRUCTION (ISTEA)		0	440,000	60,000	0	0
ROAD AND BRIDGE PROJECTS	Total	\$150,000	\$13,820,000	\$6,810,000	\$4,450,000	\$3,000,000
NEIGHBORHOOD STABILIZATION PROJECTS						
MAJOR PARKS IMPROVEMENTS (1/2 CENT & METRO & GRANTS)		3,898,800	4,463,400	4,418,900	4,442,000	4,455,915
POLICE DEPARTMENT IMPROVEMENTS		1,598,500	1,593,000	1,595,000	1,597,000	1,599,000
METRO PARKS - (NEIGHBORHOOD PARKS)		1,772,400	2,413,900	2,425,900	2,438,100	2,450,300
RECREATION CENTER IMPROVEMENTS		0	497,100	500,000	501,000	504,000
WARD IMPROVEMENT PROJECTS		6,010,500	8,272,900	8,318,000	8,362,500	8,407,000
NEIGHBORHOOD STABILIZATION PROJECTS	Total	\$13,280,200	\$17,240,300	\$17,257,800	\$17,340,600	\$17,416,215
FACILITY IMPROVEMENTS AND EQUIPMENT REPLACEMENT						
BUILDING IMPROVEMENTS		0	1,050,000	1,050,000	1,050,000	1,050,000
CIVIL COURTS BUILDING IMPROVEMENTS		2,827,300	2,738,000	0	0	0
CARNAHAN COURTHOUSE IMPROVEMENTS		2,196,000	2,185,000	2,183,000	2,183,000	2,183,000
FEDERAL MANDATES		0	150,000	150,000	150,000	150,000
GATEWAY TRANSPORTATION FACILITY IMPROVEMENTS		568,000	568,000	568,000	568,000	568,000
JUSTICE CENTER PROJECT		10,505,600	10,503,100	10,501,100	10,499,100	10,497,100
FACILITY & INFRASTRUCTURE PROJECTS - JUVENILE DETENTION		1,545,500	1,545,500	1,548,900	1,546,300	1,546,300
1520 MARKET STREET IMPROVEMENTS		1,061,411	1,061,411	1,061,411	1,061,411	1,061,411
IMPROVEMENT PROJECTS		0	30,000	30,000	30,000	30,000
ROLLING STOCK & COMPUTER REPLACEMENT		2,585,231	3,239,799	2,694,367	2,694,367	2,694,367
ROLLING STOCK & FACILITIES RENOVATIONS		1,400,000	1,800,000	1,800,000	1,800,000	1,800,000
FACILITY IMPROVEMENTS AND EQUIPMENT REPLACEMENT	Total	22,689,042	\$24,870,810	\$21,586,778	\$21,582,178	\$21,580,178
ENGINEERING, DESIGN AND ADMINISTRATION	Total	\$1,090,000	\$1,090,000	\$1,090,000	\$1,090,000	\$1,090,000
All Capital Improvement Projects		\$37,209,242	\$57,021,110	\$46,744,578	\$44,462,778	\$43,086,393

Road and Bridge Improvement Projects

Most of the costs of the transportation projects are funded through the Federal Surface Transportation Program. The CIP will provide a total of \$22.23 million toward road and bridge improvements over the next five years. This amount will serve as the City's local match for federally funded projects with an estimated value of over \$72.0 million. This represents about 10.1 percent of the total CIP projects either in progress or begun during the five-year-period.

The CIP also includes \$4.0 million for arterial street resurfacing and \$2.0 million for bridge repair/resurfacing. These street and bridge improvements will be funded entirely with City dollars. Prior to the passage of the capital improvement sales tax, many needed arterial street and bridge repairs went undone.

Neighborhood Stabilization Projects

Neighborhood stabilization capital projects include improvements in the City's 28 wards, recreation centers, parks, and Police Department. Approximately \$82.53 million in neighborhood stabilization projects is included in the five-year plan. Proposed five-year plan funding includes the following:

- \$39.37 million for ward improvements
- \$21.68 million for major park improvements
- \$7.98 million for Police Department improvements
- \$2.00 million for recreation center improvements
- \$11.50 million for neighborhood park improvements

The majority of neighborhood stabilization projects will be improvements in the City's neighborhoods and parks. Due to economic conditions, part of the 1/2Cent Sales Tax was reallocated to fund existing debt service, thus the amount for Ward projects has been reduced. Also, due to decreased Sales Tax collection in FY13 the Ward beginning Fund Balance is a negative \$162,000, which has been deducted from the amount each Alderman will receive. Each Ward, depending on the amount of their beginning balance,

will receive approximately \$214,660 for capital improvements recommended by the Aldermen. In the past, Aldermen have used these funds to resurface residential streets & alleys, improve neighborhood parks, reconstruct alleys, sidewalk & curb replacement, street tree planting and to replace dumpsters.

Facility Improvement and Equipment Replacement

Approximately \$112.30 million in facility improvements and equipment replacement is planned for the next five years. More than 97% of this amount will be expended to retire the debt associated with the downtown Justice Center and the expansion of the Medium Security Institution, the renovations to the Civil Courts Building and the Carnahan Courthouse, the Rolling Stock, Computer Systems, Gateway Transportation Center (Multi-Modal) Facility & Infrastructure Debt Service (Juvenile Detention) and 1520 Market (Abram) Building debts. The details of individual projects are available in the Capital Improvements Plan presented in a separately bound volume.

Facility improvement and equipment replacement projects proposed in the five-year Capital Improvement Plan include:

- \$52.513 million for the MSI expansion and Justice Center financing
- \$5.56 million for renovations & financing of the Civil Courts building
- \$8.74 million for renovations & financing of the Carnahan Courthouse
- \$13.91 million for rolling stock and computer equipment replacement
- \$8.60 million for rolling stock and facility renovations
- \$10.93 million for renovations and financing of the Carnahan Courthouse
- \$2.84 million for renovations & financing of the Gateway Transportation Center (Multi-Modal)
- \$5.31 million for renovations & financing of 1520 Market (Abram) Building
- \$7.73 million for Facility & Infrastructure Debt Service (Juvenile Detention)
- \$3.48 million for Federal mandate compliance, repairs to City buildings and other projects

Funding Sources

The capital projects included in this plan will be financed through a combination of local, state, and federal sources. Table II presents a summary of estimated resources available for capital expenditures for the next five years. A brief description of the funding sources follows.

TABLE II
CAPITAL IMPROVEMENTS PLAN
SOURCE OF FUNDS

	FY2014	FY2015	FY2016	FY2017	FY2018
1/10 Cent Sales Tax for Metro Parks (40% Major Parks)	646,000	649,200	652,500	655,800	659,000
1/10 Cent Sales Tax for Metro Parks (60% Neighborhood Parks)	969,000	973,900	978,700	983,600	988,600
1/10 Cent Sales Tax for Metro Parks - Beginning Balance	-61,000	0	0	0	0
1/2 Cent Sales Tax for Capital Improvement	17,550,000	17,637,800	17,726,000	17,815,000	17,904,000
1/2 Cent Sales Tax for Capital Improvement - Beginning Balance City Wide	-95,000	0	0	0	0
1/2 Cent Sales Tax for Capital Improvement - Beginning Balance Major Parks	-81,000	0	0	0	0
1/2 Cent Sales Tax for Capital Improvement - Beginning Balance Recreation Center	0	0	0	0	0
1/2 Cent Sales Tax for Capital Improvement - Beginning Balance Ward Accounts	-162,000	0	0	0	0
1/2 Cent Sales Tax for Capital Improvement - Police Capital Beginning Balance	-47,500	0	0	0	0
3/16 Cent Sales Tax for Metro Parks (Major Parks)	560,000	960,000	964,800	969,600	974,500
3/16 Cent Sales Tax for Metro Parks (Neighborhood Parks)	840,000	1,440,000	1,447,200	1,454,500	1,461,700
Courthouse Restoration Fund - Municipal Courts	200,000	200,000	200,000	200,000	200,000
Courthouse Restoration Fund - State Courts	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
CVC Capital Lease Reimbursements	217,000	217,000	217,000	217,000	217,000
Gasoline Tax Revenue - (County Share)	630,000	630,000	630,000	630,000	630,000
General Fund Transfer - Carnahan Courthouse Debt Service	2,189,000	2,185,000	2,183,000	2,183,000	2,183,000
General Fund Transfer -Justice Center Lease Payment	6,082,000	5,600,000	5,600,000	5,600,000	5,600,000
General Fund Transfer for Civil Courts Debt	1,327,281	0	0	0	0
Income from Sale of City Assets	350,000	350,000	350,000	350,000	350,000
Transfer from Gaming Revenue Fund	4,800,000	6,000,000	6,000,000	6,000,000	6,000,000
TOTAL SOURCES OF REVENUE	\$37,213,781	\$38,142,900	\$38,249,200	\$38,358,500	\$38,467,800

Local Sources

The major local funding source is the one-half cent sales tax for capital improvements. This tax was passed in 1993 and should provide about \$90.15 million over the next five years and \$17.55 million this year for capital improvements. Proceeds from the capital improvement sales tax are distributed among the City's 28 wards (50%), citywide improvements (20%), major parks (17%), the Police Department (10%), and recreation centers (3%). However, due to continuing budget pressures, \$2.5 million of the Ward and Recreation Center allocations has been reallocated to fund existing City wide debt obligations.

In the past, the City's General fund, supported by local taxes and fees, remains the funding source for times when existing capital revenues are insufficient to meet all obligations. In FY2014, the general fund budget will include a transfer of \$9.59 million to the Capital Fund. Additional local revenue of approximately \$350,000 is expected from the sale of City assets.

Beginning in FY2002 the City Parks and Recreation system began receiving funds from the regional 1/10 Cent Metro Parks Sales Tax and in FY2013 a new tax was approved by the voters, the 3/16 Cent Metro Parks Sales Tax. The City's combined portion of the tax from both sources will be approximately \$3.01 million, which after a negative beginning balance of \$61,000, results in a net \$2.94 million in FY2014. The Metro Parks tax distribution is as follows; \$1/18 million will go to the Major Parks and \$1.77 million to the neighborhood parks.

In FY2002, the City passed an ordinance imposing court costs of \$5.00 on certain cases adjudicated in Municipal Courts. In FY2014, revenue from these cases is estimated to be \$200,000 annually and will be used to offset debt service financing to provide improvements at City owned courthouses.

Also, if any general fund operating surpluses or balances become available in future years, the City will budget these funds in the Capital Budget on a year-by-year basis. Revenue derived from riverboat gaming is discussed later in this section.

State Sources

The Capital Fund receives funding through several taxes and fees imposed by the State of Missouri. The City has allocated a portion of the proceeds of the statewide gasoline tax to be used for capital improvements. In FY2014, \$630,000 in gasoline tax revenues will be transferred to the Capital Fund. These revenues are used to help fund the City's local match requirements on bridge replacement and street repair projects financed through the Federal STP program.

In 1995 the state legislature imposed an additional \$35 court filing fee on cases filed in the 22nd Judicial Circuit Court in St. Louis. The fee has since been raised to \$45 per case. Revenues generated from this filing fee are being used to assist in financing renovations to the Civil Courts Building. This additional filing fee generates about \$1.30 million annually.

Federal Sources

The City of St. Louis relies heavily upon Federal funding to finance its road and bridge improvement projects. Federal funding is available through the Surface Transportation Program (STP), which was established through the Intermodal Surface Transportation Efficiency Act (ISTEA & TEA-21). The ISTEA program provides 75 to 100 percent of the cost of major bridge renovation or replacement projects and certain street improvement projects. The St. Louis Metropolitan region receives approximately \$14 million annually in such matching funds and is currently on a three year planning cycle.

Gaming Revenue

In December 2007, Lumiere Place, a new gaming facility operated by Pinnacle Casinos opened on Laclede's Landing. The new facility, though not subject to Port lease payments due to its location, led to a more than doubling of the gaming revenues in FY09 over the two years prior. In 2008, Missouri voters approved removing loss limits as well as a 1% increase in the State tax rate on adjusted gross receipts (AGR). Now at 21% of AGR, the City receives 10% of this amount, or 2.1% of the AGR. In addition, the City continues to receive \$1 of the State imposed \$2 head tax on the number of admissions. The closing of the old President casino on the Admiral Riverboat in July of 2010 resulted in the loss of approximately \$2.0M in Port lease payments and gaming revenues. The recent opening of the new Pinnacle casino in south St. Louis County has also drawn some business from the existing Lumiere operation in the City. As part of the development agreement of this second casino, Pinnacle has made annual payments to the City of \$1M, to help offset this reduction in gaming receipts. In FY14, it is estimated that Gaming will provide \$4.8 million in revenues which will be appropriated to the Capital Fund.

In appropriating these revenues the City has opted for a spending formula that maximizes the impact of these receipts without making ongoing City operations dependent on the success of the gaming industry. By state statute, the 2% of AGR the City receives from the state is set aside for use in providing services necessary for the safety of the public visiting gaming boats. Funds from this source are therefore appropriated primarily for Police Department services on the riverfront and for riverfront street lighting, and public right-of-way improvements. Revenue from the admission fee is unrestricted as to use and will be used to supplement funds available for capital improvement projects and to further economic development efforts.

FY2014 CAPITAL BUDGET

The Capital Budget for FY2013 is \$37.21 million. A summary of the budget is presented in Table III. Citywide capital projects comprise over 61% of the total capital budget and Ward improvement projects are about 16% of the budget. The remainder of the Capital Budget is divided among Parks improvements and the debt service needs of the Police Department. The one-half cent sales tax for capital improvements is the largest source of capital funding and will provide approximately \$17.55 million in revenue for capital improvements in FY2014. Other major sources of funding include the Metro Parks sales tax, Gaming revenue, Courthouse Restoration fees, the sale of City assets, gasoline tax revenues, and transfers from the General Fund.

The FY2014 capital budget is about 4.1% higher than the previous year's budget. The FY14 increase is projected in sales tax receipts is a reversal of previous year's declines. The FY14 increase is projected at \$1.4 million in revenue mainly from the new 3/16 Cent Metro Parks Sales Tax and the additional funds for debt service being transferred from the City's General Fund. Continuing budget pressures again necessitates the reallocation of approx. \$2.50 million in ½ cent sales tax allocations to offset the general fund subsidies needed to fully fund debt service obligations. Funds available for Neighborhood Stabilization projects supported by the sales tax for capital improvements are 6% lower than in FY2013. With Sales Tax receipts in FY13 projected to lag behind original estimates, the Capital Fund Budget will include an adjustment for a negative beginning balance of approximately \$385,000 in the ½ Cent Sales Taxes and a negative beginning balance in the Metro Parks Sales Tax of \$61,000.

The major areas of capital improvement spending are summarized in the following table. A more detailed break down of the sources and uses of funds are listed in the exhibits at the end of this section. A complete detail of the five-year Capital Improvements Plan (CIP) can be found in a separate volume.

TABLE III
FY14 CAPITAL BUDGET

	FY13 Budget	FY14 Budget
SOURCES		
Capital Improvement Sales Tax	17,850,000	17,550,000
Metro Parks Sales Tax	1,660,000	1,615,000
3/16 Cent Metro Parks Sales Tax	0	1,400,000
Metro Parks Sales Tax - Beginning Balance	177,000	(61,000)
Capital Improvement Sales Tax - Police Beginning Balance	190,000	(47,500)
CityWide Capital Existing Balance	380,000	(95,000)
Capital Improvement Sales Tax - Parks Beginning Balance	323,000	(81,000)
Capital Improvement Sales Tax - Rec Centers Beginning Balance	57,000	0
Capital Improvement Sales Tax - Wards Beginning Balance	950,000	(162,000)
Gaming Revenues	6,714,525	4,800,000
Gasoline Tax - (County Share)	630,000	630,000
General Fund Transfer - Justice Center Lease Payment	3,575,000	6,082,000
General Fund Transfer - Caranahan Courthouse Debt Service	0	2,189,000
General Fund Transfer - Civil Courts Debt Service	1,430,040	1,327,281
Courthouse Restoration Funds	1,500,000	1,500,000
CVC Capital Lease Reimbursement	217,000	217,000
Income from Sale of City Assets	350,000	350,000
Total Sources	36,003,565	37,213,781
USES		
Citywide		
Existing Debt	18,714,224	22,689,042
Federal Transportation Program Match (T-21)	0	150,000
City Building Improvements & Equipment	2,030,000	0
Total Citywide	20,744,224	22,839,042
Engineering, Design and Administration	1,090,000	1,090,000
Ward Improvements	7,235,000	6,010,500
Major & Neighborhood Parks Debt & Improvements	5,009,200	5,671,200
Recreation Center Improvements	57,000	0
Police Department Improvements	1,866,000	1,598,500
Total Uses of Funds	36,001,424	37,209,242
Operating Balance	\$2,141	\$4,539

Citywide

Approximately \$22.84 million in citywide capital improvement projects are funded for FY2014. Highlights for FY2014 include:

- \$8.17 million in lease purchase payments for the renovation of the Civil Courts Building, 1520 Market (Abram) Building, Gateway Transportation Center (Multi-Modal Station), Carnahan Courthouse and Facility & Infrastructure (Juvenile Detention) Projects
- \$3.98 million for the debt service for the rolling stock replacement program, computer equipment and facility renovations
- \$10.50 million for Justice Center Debt Service

Citywide capital projects are funded from two funds, the Capital Improvement Project Fund (Fund 1217) and the Capital Improvements Sales Tax Trust Fund (Fund 1220). Exhibits A and B present the capital budgets for each of these funds.

Ward Improvements

In FY2014 the Ward Improvements will receive \$6.01 million from the ½ Cent Sales Tax which has been reduced by a negative \$162,000 from a beginning Fund Balance which was required to offset reduced sales tax collections in FY2013. The \$6.01 million amount reflects a \$2.0 million or 25% reallocation from ½ Cent Sales Tax funds to cover existing City wide debt. Each of the 28 Wards will receive approximately \$214,660 for capital improvements recommended by the Aldermen. Projects typically include improvements in neighborhood parks, residential street & alley resurfacing, repairs to streets & alleys, street lighting enhancement, and dumpster replacement. Ward projects are funded by the Capital Improvements Sales Tax Trust Fund (Fund 1220). The Aldermen have not selected their Ward Capital Projects yet, details of projects will be provided in later versions of the Capital Improvements Plan. Exhibit C presents the capital budget for this section.

Major Parks

The City's major parks will receive a full allocation of approximately \$3.99 million in FY2014 for capital improvement projects from 1/2 Cent and Metro Parks sales taxes. The Major Parks appropriation will also see a negative adjustment to account for a \$105,400 negative beginning Fund Balance due to a shortfall in sales tax receipts in the previous fiscal year. The distribution of these funds among the parks is normally based upon the acreage. The FY2014 Capital Budget appropriates the following amounts

Forest Park	\$2,218,045
Tower Grove Park	\$566,204
Carondelet Park	\$368,358
Fairground Park	\$268,605
O'Fallon Park	\$260,248
Willmore Park	\$217,340
Total	\$3,898,800

Exhibit D presents the capital budget for the Major Parks Fund 1220 and Exhibits H and I presents the Metro Parks Taxes for this section.

Recreation Centers

Recreations Centers have had their portion from 1/2 Cent Sales Tax funds, totaling approximately \$0.5 million, reallocated to cover existing City wide debt. Exhibit E presents detail on the FY2012 capital budget for recreation centers.

Police Department

In FY2014 the Police Department will receive \$1.65 million from the ½ Cent Sales Tax with a reduction of \$47,500 to account for a negative beginning Fund Balance to fund Capital Improvements. The debt service payment scheduled for FY2014 is approximately \$1.31 million. An additional \$208,500 is being appropriated as part of the debt service lease payment on the Downtown Justice Center and \$80,000 has been budgeted for the Microwave Communications System lease payment. Exhibit F provides project details.

Metro Parks – Neighborhood Parks

In addition to the major parks, various neighborhood parks and recreation centers will benefit from the Metro Parks sales tax and the new 3/16 Cent Metro Parks sales tax. In FY2014 the tax will provide \$969,000, with a reduction of \$36,600 to account for a negative beginning Fund Balance. The new 3/16 Cent Metro Parks sales tax will provide \$840,000; both sources will be used to fund improvement projects at various locations selected by the Parks Committee. Exhibits J and K will present the project details on the FY2014 capital budget for Neighborhood Parks, when finalized by the Parks Committee.

**EXHIBIT A
FY14 CAPITAL BUDGET
CITYWIDE ACCOUNT (FUND 1217)**

SOURCES OF FUNDS:

Gaming Revenues - Admissions Receipts	4,800,000
General Fund Transfers - Justice Center Lease Payment	6,082,000
General Fund Transfer - Caranahan Courthouse Debt Service	2,189,000
General Fund Transfer - Civil Courts Debt Service	1,327,281
Gasoline Tax - (County Share)	630,000
Courthouse Restoration Fund - Municipal Courts	200,000
Courthouse Restoration Fund - State Courts	1,300,000
CVC Capital Lease Reimbursement	217,000
Income from Sale of City Assets	350,000

Total Funds Available for Appropriation	17,095,281
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USES OF FUNDS:

Existing Debt	17,074,400
Civil Courts Lease Payment	2,827,300
Justice Center Debt Service	10,505,600
Carnahan Courthouse Debt Service	2,196,000
Facility & Infrastructure Debt Service Juvenile Detention Center	1,545,500
Rolling Stock, Equipment & Building Repairs	20,000
Desktop Computers Debt Service	20,000

Total Uses of Funds	17,094,400
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ESTIMATED YEAR END SURPLUS (DEFICIT)	\$881
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**EXHIBIT B
FY14 CAPITAL BUDGET
CITYWIDE ACCOUNT (FUND 1220)**

SOURCES OF FUNDS:		
Capital Improvement Sales Tax	3,292,000	
Reallocated Capital Sales Tax	2,551,300	
CityWide Capital Existing Balance	(95,000)	
Total Funds Available for Appropriation		5,748,300
USES OF FUNDS:		
Existing Debt		4,114,642
Rolling Stock Lease Debt	2,485,231	
1520 Market Building Debt Service	491,411	
1520 Market Building Debt Service (2011 Series)	570,000	
Gateway Transportation Center	568,000	
Rolling Stock, Equipment & Building Repairs		230,000
Desktop Computers Debt Service	80,000	
CMAQ Traffic Signal Match	150,000	
Rolling Stock & Building Repairs Debt Service	1,400,000	1,400,000
Total Uses of Funds		5,744,642
ESTIMATED YEAR END SURPLUS (DEFICIT)		\$3,658

**EXHIBIT C
 FY14 CAPITAL BUDGET
 WARD IMPROVEMENTS ACCOUNT (FUND 1220)**

SOURCES OF FUNDS:

Capital Improvement Sales Tax	6,172,500
Beginning Balance	(162,000)

Total Funds Available for Appropriation	6,010,500
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Ward Projects to be determined by Aldermen

USES OF FUNDS:	6,010,500
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- Residential Alley Resurfacing
- Residential Street Resurfacing
- Neighborhood Park Improvements
- Neighborhood Park Improvements
- 50/50 Sidewalk Program
- Alley Reconstruction/Improvements
- Bike Riding Improvements
- Curb/Gutter/Sidewalk/Ramps - Reconstruction Improvement Project
- Lighting Improvements
- Park, Median or Garden Area Improvements
- Refuse Container Replacement
- Sidewalk & Curb Improvements
- Sidewalk / Curb / Street / Alley Improvements
- Street Lighting Enhancement
- Street Reconstruction or Repair
- Street Tree Program
- Street Tree Program & Tree Survey
- Street Tree Survey
- Streetscape Projects
- Video Surveillance Cameras

Total Uses of Funds	6,010,500
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ESTIMATED YEAR END SURPLUS (DEFICIT)	\$0
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**EXHIBIT D
FY14 CAPITAL BUDGET
MAJOR PARKS ACCOUNT (FUND 1220)**

SOURCES OF FUNDS:		
Capital Improvement Sales Tax	2,798,200	
Beginning Balance	(81,000)	
Total Funds Available for Appropriation		2,717,200
USES OF FUNDS:		
FOREST PARK SUBACCOUNT (FUND 1220)		1,665,644
Debt Service On Forest Park Bonds	1,377,038	
Debt Service On Forest Park Bonds -2013	288,606	
TOWER GROVE PARK SUBACCOUNT (FUND 1220)		353,236
Reforestation & Small Maint. Projects	353,236	
Equipment Repair & Replacement & Street Light Repairs		
Historic Structures Renovations		
Resurfacing & Light Fixtures for 6 Tennis Courts		
CARONDELET PARK SUBACCOUNT (FUND 1220)		230,962
ADA Improvements to Comfort Station / Roof & Ceiling Repairs	230,962	
FAIRGROUND PARK SUBACCOUNT (FUND 1220)		168,466
ADA Improvements to Park Comfort Stations	168,466	
O'FALLON PARK SUBACCOUNT (FUND 1220)		163,032
ADA Improvements to Comfort Station & Construct Football Fie	163,032	
WILLMORE PARK SUBACCOUNT (FUND 1220)		135,860
ADA Upgrade to Maintenance Building Comfort Station	135,860	
Total Uses of Funds		2,717,200
ESTIMATED YEAR END SURPLUS (DEFICIT)		\$0

**EXHIBIT E
 FY14 CAPITAL BUDGET
 RECREATION CENTER ACCOUNT (FUND 1220)**

SOURCES OF FUNDS:

Capital Improvement Sales Tax	0
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Beginning Balance	0
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Total Funds Available for Appropriation	0
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USES OF FUNDS: Capital Improvement Sales Tax

Total Uses of Funds	0
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ESTIMATED YEAR END SURPLUS (DEFICIT)	\$0
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**EXHIBIT F
 FY14 CAPITAL BUDGET
 POLICE DEPARTMENT ACCOUNT (FUND 1220)**

SOURCES OF FUNDS:	
Capital Improvement Sales Tax	1,646,000
Capital Improvement Sales Tax - Police Beginning Balance	(47,500)
Total Funds Available for Appropriation	1,598,500
 USES OF FUNDS: Capital Improvement Sales Tax	
Debt Service for Police Capital Improvements	1,310,000
Microwave Communications System Lease Payment	80,000
Debt Service for Justice Center	208,500
Total Uses of Funds	1,598,500
 ESTIMATED YEAR END SURPLUS (DEFICIT)	\$0

**EXHIBIT G
 FY14 CAPITAL BUDGET
 ENGINEERING, DESIGN AND ADMINISTRATION (FUND 1220)**

SOURCES OF FUNDS:	
Capital Improvement Sales Tax	1,090,000
Total Funds Available for Appropriation	1,090,000
USES OF FUNDS:	
Engineering, Design and Administration- BPS	650,000
Engineering, Design and Administration - Street Dept	440,000
Total Uses of Funds	1,090,000
ESTIMATED YEAR END SURPLUS (DEFICIT)	\$0

**EXHIBIT H
 FY14 CAPITAL BUDGET
 METRO PARKS - MAJOR PARKS ACCOUNT (FUND 1219)**

SOURCES OF FUNDS:		
Capital Improvement Sales Tax	646,000	
Beginning Balance	(24,400)	
Total Funds Available for Appropriation		621,600
USES OF FUNDS:		
FOREST PARK SUBACCOUNT (FUND 1219)		381,041
Debt Service On Forest Park Bonds (2013 Series)	381,041	
TOWER GROVE PARK SUBACCOUNT (FUND 1219)		80,808
Replace Two walking Paths	80,808	
CARONDELET PARK SUBACCOUNT (FUND 1219)		52,836
Repair/Seal & Re-Stripe Multi-Purpose Trail	52,836	
FAIRGROUND PARK SUBACCOUNT (FUND 1219)		38,539
ADA Improvements to Tennis Court Comfort Station	38,539	
O'FALLON PARK SUBACCOUNT (FUND 1219)		37,296
Repair Interior Concrete Sidewalks	37,296	
WILLMORE PARK SUBACCOUNT (FUND 1219)		31,080
Benches / Trash Receptacles	31,080	
Total Uses of Funds		621,600
ESTIMATED YEAR END SURPLUS (DEFICIT)		\$0

**EXHIBIT I
 FY14 CAPITAL BUDGET
 METRO PARKS 3/16 CENT - MAJOR PARKS ACCOUNT (FUND 1219)**

SOURCES OF FUNDS:		
Capital Improvement Sales Tax	560,000	
Beginning Balance	0	
Total Funds Available for Appropriation		560,000
USES OF FUNDS:		
FOREST PARK SUBACCOUNT (FUND 1219)		171,360
Resurfacing Park Roadways	171,360	
TOWER GROVE PARK SUBACCOUNT (FUND 1219)		132,160
Facility Renovations	132,160	
CARONDELET PARK SUBACCOUNT (FUND 1219)		84,560
Replace Bleachers on Baseball Field #1		
Bear Pit Improvements - Bird Sanctuary	84,560	
FAIRGROUND PARK SUBACCOUNT (FUND 1219)		61,600
ADA Improvements to Tennis Court Comfort Station	61,600	
O'FALLON PARK SUBACCOUNT (FUND 1219)		59,920
Match Component for All Inclusive Playground	59,920	
With Balance of Funding from Private Donations		
WILLMORE PARK SUBACCOUNT (FUND 1219)		50,400
Match Component for All Inclusive Playground	50,400	
With Balance of Funding from Private Donations		
Total Uses of Funds		560,000
ESTIMATED YEAR END SURPLUS (DEFICIT)		\$0

EXHIBIT J
FY14 CAPITAL BUDGET
METRO PARKS - NEIGHBORHOOD PARKS ACCOUNT (FUND 1219)

SOURCES OF FUNDS:

Metro Parks Sales Tax - (Neighborhood Parks Portion)	969,000	
Beginning Balance	(36,600)	
Total Funds Available for Appropriation		932,400

USES OF FUNDS: Metro Parks Sales Tax

Park	Projects	
	Projects To Be Determined by Parks Committee	932,400

Total Uses of Funds	932,400
ESTIMATED YEAR END SURPLUS (DEFICIT)	\$0

**EXHIBIT K
 FY14 CAPITAL BUDGET
 METRO PARKS 3/16 CENT - NEIGHBORHOOD PARKS (FUND 1219)**

SOURCES OF FUNDS:		
Metro Parks Sales Tax - (Neighborhood Parks Portion)		840,000
Beginning Balance		0
Total Funds Available for Appropriation		840,000
USES OF FUNDS: Metro Parks Sales Tax		
Park	Projects	
	Projects To Be Determined by Parks Committee	840,000
Total Uses of Funds		840,000
ESTIMATED YEAR END SURPLUS (DEFICIT)		\$0