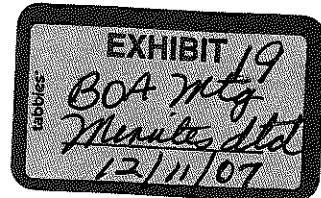


**ANNUAL BUDGET  
JANUARY 1, 2008 – DECEMBER 31, 2008**

**CITY OF CRESTWOOD, MISSOURI  
DECEMBER 11, 2007**





***Internal Memorandum***

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**Office of the City Administrator**

TO: Honorable Mayor Roy R. Robinson  
Members of the Board of Aldermen

FROM: Frank L. Myers, City Administrator

DATE: November 21, 2007

RE: FY 2008 Proposed Budget

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It is my pleasure to present to the Mayor and the Board of Aldermen, the Proposed Budget for FY 2008. This budget document was developed under an extensive review process including several meetings between the Administrative Budget Review Team and department heads, four meetings of the Ways and Means Committee and two Budget Review Session of the entire Board of Aldermen. The accumulation of this extensive review process is a final budget document that is balanced (revenues in all three major funds combined exceeding expenditures of all three major funds combined) and is responsive to the needs of Crestwood residents and businesses.

This budget takes into account the loss of approximately \$340,000 in revenue as a result of the closure of Dillard's which took place in late October of this year. In addition, this budget takes into account the downward trend in City sales tax revenues. This is particularly noteworthy since sales tax revenue represents 53% of the City's total budget.

The Proposed City Budget for FY 2008 totals \$12,668,404 in revenues and \$12,676,109 in expenditures as compared to the FY 2007 Budget which totaled \$13,721,685 in revenues and \$13,554,333 in expenditures. This proposed budget includes several staffing changes. It includes the restoration of \$18,000 for seasonal park employees which was eliminated from the budget in FY 2005. It also includes the elimination of the Economic Development Division and the position of Economic and Community Development Manager. A Management Analyst position has been added under the City Administrator's budget to pick up some of the workload from the elimination of this position. This proposed budget also provides funding for an eight month Administrative Intern position to be primarily used to assist the City Clerk Office during several planned staffing absences. This budget also recommends a modest 2% across the board increase for all City employees and includes a 15% increase in employee health care costs effective July 1, 2008.

This proposed budget also fully meets the City's debt obligation by including \$471,317.02 in principle and interest payments to Royals Bank as required by the passage

of Proposition S in April of 2006 and \$1,056,840 in principle and interest payments for the Aquatic Center debt. In addition, the proposed budget includes \$1,348,570 to reinvest in our City's equipment, infrastructure and facilities. Most of the reinvestment dollars are proposed to be used to rehabilitate City roads and bridges.

The development of this budget takes into account the significant improvement in the City's cash position. As reflected in the City's FY 2005 Audit Report, the City's cash balance in the General Fund as of December 31, 2005 was a negative \$311,305. This same report also indicated a cash balance of \$3,675 in the Capital Improvement Fund and \$19,319 in the Park and Stormwater Fund. The City took a number of aggressive steps to improve its cash position in FY 2006 resulting in these three funds having an audited cash balance as of December 31, 2006 of \$1,359,054 (General Fund), \$774,277 (Capital Improvement Fund) and \$474,521 (Park and Stormwater Fund).

These steps have continued in FY 2007 with revenues outperforming budget and overall expenditures coming in between 1% to 2% below budget. As a result, the Administration has projected the City's cash position to further improve by December 31, 2007. Given the improved cash position, this budget proposes the use of a small portion of this cash reserve from the Capital Improvement Fund and the Park Stormwater Fund to help offset the anticipated loss of sales tax revenue.

This budget document is composed of three major funds: the General Fund, the Park and Stormwater Fund and the Capital Improvement Fund. Below is a detailed description of proposed revenues and expenditures for each of these major funds.

### **General Fund**

The City's General Fund accounts for the day-to-day operations of the City which include Public Safety Services, Public Works, and the general administration of the City. In the past, this fund has lacked adequate cash to fund the operations of the City on a day-to-day basis requiring the need for a line of credit. With the passage of Proposition S in April of 2006, a financing plan was developed to eliminate the need for a line of credit in 2007 and beyond.

**Revenues:** General Fund revenues total \$9,013,930. This is an increase of less than 1% from the amount budgeted in FY 2007. Sales tax revenue represents 43% of all General Fund revenue and has been budgeted at \$3,849,398. Over the past several years, the City of Crestwood has experienced a 2% to 6% decline in this revenue source. This downward spiral in sales tax revenue is expected to continue for FY 2008 with the closing of Dillard's and ongoing issues with the Crestwood Plaza Mall.

Property tax collections have been budgeted at \$1,613,000 and make up 18% of all General Fund revenues. Since FY 2007 was a reassessment year, the City's property tax rate was rolled back (tax rate on each One Hundred Dollars) to 0.2050 for residential, 0.2340 for commercial, and .2790 for personal property. The rates for Propositional S are 0.169 for residential, 0.178 for commercial, and 0.20 for personal property. The intent of

a reassessment year is to roll back the tax rate so that the new rate generates the same amount of revenue as the prior year. However, the City is allowed to capture the growth from new construction and a growth factor equal to the consumer price index which was 2.6% in 2007. As a result of these factors, the City anticipates property tax growth of approximately 3% in FY 2008 when compared to last years figures. It must be noted however, that these percentages are based on a 100% collection rate.

Utility taxes make up 17% of all General Fund revenues. Historically, this revenue source has experienced 1% to 2% growth each year. In 2005, voters approved an increase in the gross receipt taxes for businesses. For FY 2008, the budget projects an increase of \$121,400 from what was budgeted in FY 2007.

Licenses and Permits make up 10% of all General Fund revenues. In 2005, the citizens of Crestwood voted to increase the merchant license fee from \$1 to \$1.25 per \$1,000 of gross receipts. For FY 2008, the Administration budgeted this revenue source to collect \$927,600. All other General Fund revenue sources remain either flat or reflect a modest increase.

**Expenditures:** General Fund expenditures total \$8,919,622. This is an increase of 3% from the 2007 estimates. This increase in cost is attributed to the budgeting of a 2% wage increase for all City employees totaling approximately \$102,287. Other employee related costs include a mid-year increase of 15% in health care costs, a 5% mid-year increase in employee dental insurance costs and a 15% increase in workers compensation costs.

All departments in the General Fund will be expected to hold the line on operating costs in FY 2008. It should also be noted that the City's pension contribution to LAGERS decreased due to actuarial changes (General Employees 3.4% to 1.3%, Police 8.6% to 7.7% and Fire 8.7% to 7.7%). As an additional savings to the City, this budget proposes the use of a Management Analyst to assume some of the responsibilities of Economic Development due to the elimination of the Economic Development Division and the position of Economic and Community Development Manager. An eight month Administrative Intern is also being proposed to assist the City Clerk's Office in the day-to-day operations during staff absences.

This budget also proposes the transfer of \$89,000 from the General Fund to the Park/Stormwater Fund in order to avoid major service cuts out of this fund. In FY 2007, it was necessary for the General Fund to transfer \$130,000 to the Park and Stormwater Fund. Due to increasing fiscal pressures on the General Fund, it was necessary for this fund to decrease its transfer to the Park and Stormwater Fund.

**Cash Reserve:** The General Fund's cash position continues to improve. According to the December 31, 2005 Audit Report, the General Fund had a cash balance of negative \$311,305. As a result of the passage of Proposition S, more conservative revenue projections and tighter fiscal control of spending, this cash balance significantly improved. In FY 2006 revenues exceeded expenditures in all three funds. In particular,

General Fund revenues exceeded expenditures by \$1.7 million. The Administration is anticipating additional improvement in the General Fund cash position at the end of FY 2007.

### **Park and Stormwater Fund**

The Park and Stormwater Fund is primarily funded through a half-cent sales tax which was approved by the voters in 2000 with no sunset provision. The revenues are used to fund park and stormwater operations and improvements in the City which includes park improvements, park and recreation operations and fund the debt service (COPS 2001) on the Aquatic Center which is over \$1 million each year. The COPS 2001 will be retired in 2012.

**Revenues:** The major revenue source for this fund is the Park and Stormwater Sales Tax which is collected on all commercial sales within the City. The sales tax is projected to generate \$1,488,200 in revenues for FY 2008, which represents a 9% percent decrease in the amount collected in FY 2006 or a 5 % decrease from 2007 estimates. Since its inception, this revenue source has seen a decline of approximately 30%

Additional revenue sources for this fund include user fees from recreation programs, the Aquatic Center and the Community Center. Aquatic Center revenue is dependent upon weather conditions during the summer season and is projected to generate \$344,000 in FY 2008. The other major revenue sources for this fund are the fees for participation in Recreation Programs. The Recreation programs are budgeted to generate \$250,475 for FY 2008, which indicates no significant change from FY 2007.

This budget also proposes a transfer of \$89,000 from the General Fund to the Park and Stormwater Fund to help offset operating costs associated with this fund. The Administration additionally recommends that because of the dormant state of the Performing Arts Fund, the fund balance of \$17,531.80 be transferred as revenue to the Park and Stormwater Fund.

**Expenditures:** The total expenditures for this fund are \$2,341,917 for FY 2008 which represents a 4% increase from the estimated expenses in FY 2007. The major expense in this fund is the Debt Service payment to the COPS 2001 for the Aquatic Center, which is budgeted at \$1,056,840 for FY 2008. Other major expenditures include the operation of Park Maintenance, Recreation Center and the Aquatic Center. No major changes are proposed in these expenditures. Due to the constraints of this fund, the Administration has again cut all stormwater projects as well as most of the capital items that were requested. This budget also proposes the restoration of \$18,000 for the seasonal park employees which had been previously removed from the City's budget in FY 2005.

**Cash Reserve:** The Park and Stormwater Fund's cash position is also growing stronger due to more conservative revenue projecting and tighter fiscal controls on spending. According to the December 31, 2005 Audit Report, this fund had a cash balance of only

\$19,319. By the end of 2007, this fund is projected to have a cash balance of well over a half a million dollars.

### **Capital Improvement Fund**

The Capital Improvement Fund is primarily funded through a ½ cent Capital Improvement Sales Tax on all commercial sales within the City. The ½ cent sales tax was approved in 1994 and in August of 2002 voters approved a 15 year extension of this tax. The revenues are used to complete infrastructure projects, to purchase capital equipment and finance facility improvements.

**Revenues:** The Capital Improvement Sales Tax is a major source of revenue for this fund, comprising 88% of total revenues. The total revenues for the Capital Improvement Fund are budgeted at \$1,492,502. For FY 2008 \$1,200 has been budgeted in grant revenues for Pardee Road and \$126,502 for Fire department equipment. Total grant revenue for FY 2008 dropped by over 1 million because the majority of the grant revenue related to Grant Road Reconstruction Project was budgeted in 2007 even though the Grant Road Reconstruction Projection is a multi-year project.

**Expenditures:** The total expenditures for this fund are budgeted at \$1,348,570 which is a 42% decrease from the FY 2007 estimated expenditures. This significant decrease is attributed to the reconstruction of Grant Road primarily funded through a federal grant. Despite this decrease in expenditures, the Capital Improvement Fund will support the contracted concrete slab replacement on Missy, Conser, Carriemae and Grant Park. Additionally, this budget includes two 2.5 ton dump trucks with spreaders and plows and a ¾ ton van for the Building and Maintenance Technician.

The Police Department has requested \$95,000 for the lease/purchase of communication equipment for the department. The communication equipment will replace the outdated communication system that the Police Department currently operates. The communication equipment will be leased over a five year period. Additionally, the purchase/lease of police vehicles is included in this budget at \$76,000.

Other departmental requests are routine including the purchase of ten computers and a server for the MIS Division. The Department of Fire Services has requested a total of \$153,160 in capital items for necessary machinery and equipment replacement; however, only \$20,000 will account for the replacement of a 33 year old rescue tool. The remaining budgeted amount accounts for federal grant requests for the replacement and purchase of the additional equipment. The City Clerk's Office has also proposed the City purchase a mail machine in order to keep in compliance with the U.S. Postal Requirements and has budgeted to replace the current fax machine.

Since the Capital Improvement Fund should capture the time an employee spends on the street program, the City has established a Capital Improvement Internal Service Fund. An estimate of the amount of time each employee within the Department of Public Services Spends on streets projects was determined. This percentage estimate is applied to each person's salary which determines how much of the salary should be captured by

the Capital Improvement Fund. The amount that the Capital Improvement Fund should capture is shown as a transfer from the Capital Improvement Fund to the General Fund. The City Administration is recommending a \$155,000 transfer to the General Fund to cover this cost.

**Cash Reserve:** The Capital Improvement Fund's cash position has also greatly improved. According to the December 31, 2005 Audit Report, this fund had a cash balance of only \$3,675. This cash balance grew to \$774,277 at the end of 2006 and is projected to be over \$850,000 by the end of 2007. The FY 2008 Budget proposes to use \$11,068 of this reserve amount to help finance a number of needed capital improvements. Even with this small use of reserve, a number of identified capital improvement needs had to be cut from this proposed budget due to the lack of available funds.

**Concluding Thoughts:** For the past two years, the City of Crestwood has made major strides to stabilize its financial position. Through a combination of revenue enhancements and deep budget cuts, the City has seen its cash position in its three major funds improve from a negative balance of \$288,311 to a projected positive balance of over \$3 million by the end of 2007. The City no longer relies on a line of credit to pay its bills and public buildings are no longer being used as collateral to cover short term City debt.

The City has also committed to strategic planning as a means to move the community forward in a cohesive direction built around political consensus. The Mayor and Board of Aldermen have developed a 15 year vision for the City, five year goals and a measurable one year action agenda which is being implemented by multi-departmental performance teams. This strategic planning effort provides the City with a tangible roadmap toward the future and has added energy and direction to the organization.

The City has also seen a number of successful economic development projects come to fruition. These include the Sappington Square Community Improvement District which will add approximately 50,000 square feet of retail to the community and the Crestwood Square Community Improvement District which has added an Ace Hardware Store and a Monkey Joe's to an underutilized retail center. Also under construction is a 132 unit senior living facility scheduled to open in April of 2008. In addition, the City has moved forward on a RDP to stimulate much needed redevelopment of the Crestwood Mall.

Despite these positive gains, the City faces a number of challenges which threaten to undermine the progress made over the past two years. Sales tax revenue which represents 53% of all City's revenue continues to decline despite a number of successful economic development projects. Crestwood Mall which has anchored the City's tax base for 50 years is in need of rejuvenation. The closure of Dillard's in October of 2007 is the latest example of the distressed condition of this property.

The City must also address employee wage and benefit issues if it is to retain its talented workforce. The City presently has no operational pay plan and has only provided most of its employees with a 2% raise in the last four and a half years. Employee wages must be

effectively addressed in the future if the City is to retain a high performing workforce. The City has also seen its health care cost rise in excess of 12% and has formed a Health Insurance Committee to evaluate ways to deal with the rising cost of health care.

Another future challenge facing the City is the weakening financial position of the Park and Stormwater Fund. This fund is responsible for making annual debt payments in the amount of \$1.1 million for the Aquatic Center scheduled to be retired in 2012 as well as financing the operation of our Aquatic Center, Community Center, Sappington House and recreation programs. This fund has the added responsibility of funding stormwater projects and park improvements. As a result of these large debt payments and declining sales tax revenue, this fund cannot adequately carry out its responsibilities. Stormwater projects remain unfunded as well as other needed park improvements. Over the last several years, the General Fund has had to make transfers to this fund to help cover its operating costs. It is now proposed that a portion of the Park and Stormwater Fund's cash reserve be used to help maintain services at their present level. Strategies must be developed to stabilize the financial condition of this fund until the Aquatic Center debt is retired in 2012.

Lastly, the City must develop funding strategies to address the growing problem of deferred maintenance in all areas of the City. Through the City's strategic planning process, a thorough inventory has been developed of needs to be addressed over the next five years. Funding has also been put in place to lease/purchase 10 Police Cars and replace the City's communication system also through lease/purchase. This is a start in the right direction. However, significantly more resources are needed to adequately address identified infrastructure, facility and equipment needs over the next five years.

I would like to personally thank all of the Department Directors for their dedication and hard work in developing this budget document. I would also like to thank the Management Analyst and the Finance Staff for all of their hard work in preparing budget sheets, calculating personnel related cost and providing other supporting documentation. Lastly, I would like to thank the Budget Review Team for their countless hours of support in meeting with Department Directors, projecting revenue figures, adjusting and readjusting expenditure numbers and putting this document in final form.

**OFFICIALS OF  
THE CITY OF CRESTWOOD, MISSOURI**

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***Elected Officials:***

<b>Mayor</b>	Roy R. Robinson
<b>Aldermen - Ward One</b>	Richard S. Bland Harold E. McGee
<b>Aldermen - Ward Two</b>	Christopher M. Pickel Steve G. Knarr
<b>Aldermen - Ward Three</b>	Gregg A. Roby Jesus J. (Jerry) Miguel
<b>Aldermen - Ward Four</b>	John H. Foote Steve A. Nieder

***Appointed Officials:***

<b>City Administrator</b>	Frank L. Myers
<b>Assistant City Administrator</b>	Brian D. Gross
<b>Management Analyst</b>	Christal L. Laswell
<b>Chief of Fire Services</b>	Kari E. Kestler
<b>Chief of Police</b>	Mike L. Paillou
<b>Director of Public Services</b>	James A. Eckrich
<b>City Clerk</b>	Tina M. Flowers

## **OVERVIEW OF THE CITY OF CRESTWOOD, MISSOURI**

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### **Introduction:**

During FY 2006, the Board of Aldermen engaged in an intensive strategic planning process at the end of September. Participating in this process, the Board of Aldermen developed a vision of Crestwood, five year goals that relate to the vision and twenty-five one year action items that work toward meeting the five year goals of the City.

### **The Vision 2021:**

“Crestwood 2021 is a ‘Community for a Lifetime’. Crestwood 2021 is the hometown for families-safe, beautiful, great schools, and livable neighborhoods, with quality homes. Our residents enjoy outstanding parks, opportunities for an active life style and convenient living. Historic Route 66 is the heart of Crestwood. Everyone takes pride in Crestwood.”

### **The Mission:**

“The City Government’s Mission is to be a financially sustainable City that provides superior municipal services, maintains high quality City facilities and infrastructure, leads the City to the future and engages citizens and community, resulting in added value to citizen’s lives.”

### **Five-Year Goals:**

- 1) Financially Sustainable and Responsible City Government
- 2) Upgraded City Infrastructure and Facilities
- 3) Livable Neighborhoods with Quality Homes
- 4) Development of “Historic Route 66” as the Heart of Crestwood
- 5) Crestwood: The Community of Choice to Live

The Vision, Mission and Five-year goals drive the development of all future budgets in order to ensure that the City develops into the vision that the Board of Aldermen established in 2006. To achieve these goals, the Mayor and Board of Aldermen reached consensus on a 24 point, one year business plan. Some of the elements of this business plan were as follows:

- Development of an Economic Development Tools Policy and Application Review Procedure
- Development of a Technology Plan for Residents and Business
- Perform an Alternative Revenue Study with Recommendations
- Perform a Comprehensive Analysis of all City Streets
- Evaluate and Development a Workable Plan Including Funding for the Replacement of the City’s Aging Police Fleet
- Evaluate and Develop a Workable Plan Including Funding for the Replacement of the City’s Communication System

- Development of a Financial Plan for the City with Five Year Revenue and Expenditure Projections
- Perform a Comprehensive Review of the City's Present Code Enforcement Practices and Recommend Improvements
- Development of an Employee Retention Strategy
- Development of a Series of Activities to Celebrate the City's 60<sup>th</sup> Anniversary
- Development of a Realistic and Affordable Five Year Maintenance Plan

The strategic planning process ensured the City Staff was working toward goals set by the City's elected officials. This channeled the City's limited resources and energy toward specific desired outcomes, which are valued by the Community. At the conclusion of this process, the performance teams were successful in completing approximately 85% of the 24 point business plan.

The City of Crestwood is now in the process of planning its second strategic planning retreat with the Mayor and Board of Aldermen in which performance teams will again be utilized. Upon the completion of the strategic planning retreat, staff will be updating the Board on a monthly basis on the progress of each action item and how it relates to the vision, mission, and goals.

## **GENERAL INFORMATION**

The land making up the area today known as the City of Crestwood was originally occupied by the Dakotas, Osage, Shawnee and Missouri Indians. The Crestwood area was considered a good place to farm since there are at least three known active fresh water springs in the area. This territory remained in the hands of the Indians until France took possession of it in 1682 as part of the French territory of Louisiana. In 1803, the United States bought all the territory from the Mississippi River to the Rocky Mountains. Missouri applied for statehood in 1818 and became a state in 1821. Crestwood became a Village in 1947 and was incorporated as a fourth-class City on July 3, 1949. The City is located in southwest St. Louis County, approximately 12 miles southwest of the downtown St. Louis area. There are 3.6 square miles of land included in the City's corporate boundaries.

The name of Crestwood was decided upon by area residents because of a tree standing at the crest of a hill on a street named Crestwood. This white oak that played a large part in the naming of the City has been certified as over 225 years old.

The present Government Center was completed and dedicated in October 1973. The project was an addition to the original government center, with the General Administration, Police and Fire Departments being newly constructed. The Board of Aldermen named the street in front of City Hall in honor of the first City Attorney, C. Wheeler Detjen.

The City of Crestwood is one of 91 incorporated municipal governments that make up the incorporated areas of St. Louis County. The county government provides

specialized services (maintenance of county roads, real estate and personal property assessments and collections, election services, etc.) to the 91 municipalities, as well as full basic services to the unincorporated area. Residents of St. Louis County elect a County Executive and seven County Council Members, elected from County districts, govern the County. The City of Crestwood is within the 5<sup>th</sup> County Council District.

Crestwood is represented by the 3<sup>rd</sup> United States Congressional District and two Missouri senators. The City of Crestwood is located within the 1<sup>st</sup> Missouri Senate District and the 94<sup>th</sup> and 95<sup>th</sup> Missouri House Districts.

In August 1997, the residents of Crestwood by a margin of nearly 9 to 1 and residents of the Watson-Grant Road annexation area by a margin of 2 to 1 voted for an eastern boundary expansion of the City. On February 5, 1998, the City of Crestwood was joined by 699 households and 1,601 new residents. Crestwood police now patrol the area and respond to 911 calls.

The Public Works department has assumed responsibility for streets in the area. Under Missouri State law, fire and EMS services continue to be provided by the Affton Fire Protection District. However, residents pay the City's property tax rather than the Affton Fire Protection District's tax. The City, from taxes collected in the annexed area, pays the Affton Fire Protection District what it would have otherwise collected in property taxes. For fiscal year 2007, the City will pay \$309,856 to the Affton Fire Protection District.

## **ORGANIZATION OF THE GOVERNMENT**

On November 8, 1994, the citizens of Crestwood voted to create a Charter Commission to draft a Home Rule Charter designed specifically for Crestwood. The Charter vests the powers of government in the City residents instead of the State Legislature. Crestwood's voters approved the Charter on November 7, 1995. The Charter retained the Mayor-Board of Aldermen-City Administrator form of government. All legislative power and policy-making authority for the City rest with the Board of Aldermen.

The Board of Aldermen is comprised of two duly elected aldermen from each of the City's four wards. The Charter changed the length of the term of the office of aldermen from two (2) years to three (3) years. Crestwood's voters also chose to include term limits for the office of Alderman. A person serving in the office of Alderman is limited to three (3) successive, full three-year terms, not including service to complete an unexpired term. That person is prohibited from serving again as an Alderman in that ward for three (3) years. The terms of the two (2) aldermen representing each ward is staggered.

The Mayor continues to be elected by Crestwood's voters at large. The Charter changed the length of the term of the office of Mayor from two (2) years to three (3) years. Crestwood's voters chose to include term limits for the office of Mayor. A person serving in the office of Mayor is limited to three (3) successive, full three-year terms, not

including service to complete an unexpired term. That person is then prohibited from serving again as Mayor for three years.

## **THE REPORTING ENTITY AND ITS SERVICES**

The City of Crestwood follows Governmental Accounting Standards Board (GASB) provisions for defining the financial reporting entity and identifying entities to be included in its general-purpose financial statements. GASB requirements for inclusion are based upon financial accountability, as compared with previous standards based upon oversight responsibility. Based on these requirements, the general purposes financial statements include all funds, account groups, agencies, boards, commissions, and authorities for which the City is financially accountable.

## **PUBLIC SAFETY SERVICES**

### **Police Department**

On November 10, 1952, two full-time marshals were appointed to police the city, and one of the marshal's homes was used as their headquarters and jail. In 1954, the City purchased the first police car and a Police Department office was opened. Today, the Chief of Police directs a department that consists of 30 officers and seven civilians. This provides a ratio of 2.9 police officers per 1,000 population.

Crestwood provides a patrol strength ranging from not less than four patrol officers during periods of historically low service demand to as many as six patrol officers during periods of historically high service demand. All officers are state certified. Response time for emergency calls is consistently calculated at two minutes and non-emergency calls at 3.5 minutes.

In 1997, the Police Department instituted a Directed Bike Patrol Program. The new patrol program provides quiet mobile responses, conducts vacation checks, patrols closed or under construction streets, directs activities inside parks, and is more accessible to business and residents. The police mountain bikes are clearly marked and the uniformed officers carry the same equipment as the patrol cars – including tickets.

### **Department of Fire Services**

The Crestwood Fire Department began with 30 volunteer residents in 1954. The need for a full-time Fire Department was realized in 1957 when businesses began opening in the city and subdivisions were being built. In the early 1960s, the department became fully staffed by paid qualified personnel. By 1974, the need for medical service was identified and the City's emergency medical service was introduced.

Today, the City staffs 24 professional fire fighters, a Fire Chief, and an Assistant Fire Chief/Fire Marshal. All 24 firefighters are certified by the state through the St. Louis

County Fire Academy. The paramedics have completed 900 hours of training and are state certified.

The department stresses fire prevention, as well as suppression. The department is also responsible for inspecting local businesses and industries. These inspections are designed to educate the owners and prevent fires from occurring. Annually, Crestwood's per capita fire loss is lower than the national average. The department maintains an average response time of less than 2.5 minutes.

The department has developed an award-winning citizen's awareness program to educate homeowners regarding the importance of installing house numbers that are visible and can be read from a moving emergency vehicle.

In August of 2003, voters approved a one-quarter cent Fire Protection Sales Tax intended to help offset the \$2.6 million operating budget of the Department of Fire Services. The tax became effective January 1, 2004 with proceeds beginning in March 2004. This revenue source is designed to assist the General Operating Fund of the City, which bears the cost of municipal fire services.

#### **Municipal Court**

The Municipal Court, led by the Board appointed Municipal Judge, includes a City Prosecutor, Court Administrator and Deputy Court Clerk. Court is conducted formally on three evenings each month and court offices are open during the standard business day. The Court maintains separate bank accounts for bonds and fines collected. The Municipal Court was reorganized in 2006 due to the retirement of a part-time employee. The Municipal Court is now part of the City Clerk's Office and is now staffed by a full time Court Administrator and a Court Clerk.

#### **RECREATION AND PARK FACILITIES**

Municipal parks have been a part of Crestwood since it became a village. The city has a total of eight parks, which include 119 acres of land, the largest being Whitecliff Park, which includes a recreational complex, an Aquatic Center, and a lighted athletic field and tennis court.

Approximately 33 acres in Whitecliff Park around an old limestone quarry have been left in a natural state for those who enjoy hiking in the woods and taking in the scenic beauty. This ground has never been developed and is often experienced in the same condition as it would have been 200 years ago.

In August 2000, the voters of Crestwood passed a one-half cent sales tax increase to fund park and storm water improvements in the city. This tax became effective in January 2001 with proceeds to the City beginning in March 2001. A portion of the proceeds from this tax are used to retire the \$8.495 million Certificates of Participation, issued in 2001, which were used to build the Crestwood Aquatic Center and improvements to Whitecliff Park. The remainder of the receipts fund park improvements

and maintenance, storm water projects, and capital improvements for Parks and Recreation. Revenue from this tax for fiscal year 2005 was \$1,580,294.

A storm water improvement study identified a logical strategy for solving storm water problems in Crestwood. Funds will be used to restore creek banks, solve storm water problems, and match funds with the Metropolitan Sewer District as necessary for storm water projects in Crestwood. Funding is also used for storm water related improvements in the city's street improvement program.

In Whitecliff Park, a family aquatic center was built that includes a 25-yard by 25-meter, ten lane multi-purpose/lap pool with two diving boards, a child play pool with three small slides, a cargo net climber, water squirting features, and a waterfall. In addition, there is a family play pool with a zero-depth beach entry. A lazy river, which flows around the family play pool, features a bridge, waterfalls, and inner tubes for floating. The entire facility was landscaped to retain the forested feel of Whitecliff Park.

Park maintenance and enhancements consist of playground improvements, including rubberized safety surfacing, tennis court renovations, sports field improvements, and new picnic shelters with electric service, improved paths and new curbing.

## **HISTORICAL FACILITY**

One of the earliest known landowners and settlers in the Crestwood area was John Sappington. Thomas Sappington, the second oldest son of John and his wife, Jemima, was born January 11, 1783. On October 27, 1808, Thomas married Mary Ann Kinkaid, and their marriage is the first recorded marriage in the books of St. Louis County.

The Thomas Sappington House at 1015 South Sappington Road was built by slave labor around 1809. Architects consider it a prime example of the Federal architecture of the Maryland and Virginia colonies and most unusual in Missouri at the time it was built.

The City of Crestwood owns the Thomas Sappington House and the 2.2-acre park site where it is located. The City purchased the house in 1961 and with the help of St. Louis County and the Sappington House Restoration Committee, the house was restored. It was opened to the public in July 1966. On June 28, 1974, the house was placed on the National Register of Historic Places.

## **DEMOGRAPHICS**

Information from the 2000 U.S. Census follows:

- Crestwood's population is 11,863.
- Population by gender: 5,580 (47.0%) male and 6,283 female (53.0%).
- Median age is 44.9 years.
- Population over 65 is 2,947 (24.8%).
- Population under 19 is 2,586 (21.8%).

- Population enrolled in elementary or high school is 1,163 (9.8%).
- Population enrolled in college is 567 (4.78%).
- Average household size is 2.3 persons per unit.
- The number of housing units is 5,207 with rental units comprising approximately 7% of the total.
- The number of non-mortgaged household units is 2,007 (44.7%).
- Median value of an owner-occupied single family housing in Crestwood is \$130,000.
- 1,999 (39.0%) of the householders living in owner-occupied, single family units moved into Crestwood prior to 1979.
- Median family income is \$64,240.

#### **WATSON ROAD COMMERCIAL DISTRICT**

The biggest boon to the City of Crestwood came in 1957 with the development of one of the first shopping malls in the St. Louis County area. The Plaza, including a covered parking garage, covers fifty-five acres with 1.1 million square feet of gross commercial area, one hundred and fifty specialty stores and parking for over 4,400 cars.

Within the Watson Road commercial district, there are approximately 213 acres of land. The predominant land use category in this area is shopping center type use, which comprises 93 acres or 44% of the total land. Since 1958 when Crestwood Plaza opened as a major regional shopping center serving a large part of the metropolitan area, newer commercial development has been oriented toward the traffic generated by Crestwood Plaza and toward the convenience needs of residents of Crestwood and the South County area.

In addition to the shopping center-type use, retail and services comprise 22 acres or 10% of the total land within the district. Motor vehicle oriented business, automotive goods and services, public/semi-public, and vacant buildings account for another 32 acres or 15% of total land use. Office and residential use comprise 42 acres or 20% of the land.

The City is concerned about the long-term future of the Watson Road commercial district and believes that too much of any one kind of commercial development may affect the ability of businesses to survive over the long term.

It is, therefore, the primary goal of the City through its development plan to foster a diversity of the land uses and to maintain an aesthetic and economic atmosphere in the district which will do the utmost to insure the long-term health of the area; and, therefore, economic conditions. The City believes that the current development along the Watson Road corridor will compliment the existing commercial developments.

## **SALES TAXES**

In 1969, the City Sales Tax Act was passed in the State of Missouri, allowing cities with population over 500 to levy, with voter approval a half-cent to one-cent sales tax. This "point of sale" taxing system was a local option, where taxes would be collected by the State from business within a municipality's boundaries and distributed back to that municipality on a monthly basis. On June 23, 1970, the City of Crestwood adopted a one-cent sales tax thereby becoming a "point-of-sale" city.

The "A" and "B" method of distribution of sales tax became effective in St. Louis County in February 1978. The legislation provided that cities that had enacted a local sales tax would remain point of sale, or "A" cities, while other cities and the unincorporated areas of St. Louis County would become part of a "pool", or "B" cities. Thus the municipal share of the county wide one percent sales tax would be distributed to "B" cities on the basis of population and to "A" cities on the basis of sales within their municipality. This legislation also stipulated that any city that is an "A" city might become a "B" city beginning in 1980 and then every tenth year thereafter. Any city that was an "A" city and became a "B" city may return to "A" status at any time, but may only do so once. When this system went into effect, there were 36 "A" cities and 54 "B" cities.

For two decades, the sales tax distribution with its division between the point of sale and pool cities was a continuing source of controversy. At the heart of the matter was the average per capita receipt for point of sale cities versus the pool cities. In calendar year 1999, point of sale cities averaged on a per capita \$194 while pool cities averaged \$115.

In December 1992, St. Louis County Executive George "Buzz" Westfall presented his "Revenue Reform Proposal". This complex plan proposed addressing the municipal sales tax disparity by: (1) freezing the "high sales tax cities at current levels of sales tax revenue; (2) limiting very high sales tax cities to twice the county average and to redistribute "excess" revenue to the county wide sales; (3) redistributing the "A" cities local use tax (two-thirds to the pool cities and one-third to the County); (4) authorizing a one-eighth or one-quarter local option municipal sales tax.

"Cities for Growth" was formed by "A" cities in January 1993, to promote long-term solutions to taxation within St. Louis County without damaging the revenue base of the cities and to oppose the countywide sales tax referendum proposed by Mr. Westfall. Since the City of Crestwood's major source of revenue is the 1% citywide sales tax, the City of Crestwood became an active member of "Cities for Growth, Inc."

As a result, St. Louis County and the Cities for Growth agreed upon a compromise plan. The major provisions of this compromise were as follows:

- point of sale cities would share existing one-cent sales tax on the basis of a progressive sliding scale;
- the sharing of the one-cent would be phased in over a three year period (1994, 1995, 1996);

- all areas of the county would retain current status as pool or point of sale;
- the optional one-eighth or one-quarter sales tax available to all cities would be shared with all jurisdictions on a similar sliding scale;
- distribution of the use tax would be one-third to the County, and two-thirds to all cities (pool and point of sale) with sales and use tax receipts below the county-wide average and
- the county would retain a portion of sales tax lost due to future annexations and incorporation. The Missouri Legislature passed this compromise plan in May 1993.

Crestwood's voters approved two sales tax increases in November 1993. The first was a quarter cent sales tax increase that was intended to assist the city's operating fund for sales tax revenue lost under the "Westfall compromise". Approximately 14 percent of this quarter-cent tax is shared with St. Louis County and the "pool" cities.

The second was a half-cent Capital Improvements sales tax with 75% earmarked for street improvements and the remaining 25% to fund capital improvements. This half-cent originally had a 15-year sunset provision. Fifteen percent of the Capital Improvements Sales Tax is shared with St. Louis County.

In the fall of 1993, the Public Works Department completed an 18-month study and survey of street conditions throughout the City and that report documented that over \$10,000,000 was needed to bring the streets of Crestwood to an acceptable standard.

In August 2002, voters approved a 15 year extension of the Capital Improvements Sales tax for the primary purpose of constructing a replacement police facility and continuing the streets improvement program begun in 1996.

## **2006 BALLOT PROPOSITIONS**

### **Property Tax Increase**

On January 17, 2006 the Board of Aldermen approved Ordinance No. 3958, which called for an election in the City of Crestwood on April 5, 2006 for an increase in Property Taxes. Proposition S asked the voters to pass a \$.20 property tax for the purpose of paying the debt and building a cash reserve for the City.

Since this was a general increase in the property tax, the tax increase needed only a majority to pass. The residents of Crestwood voted to approve the property tax by a vote of 2,099 in favor of the proposition to 1,340 against the proposition. The money generated from this property tax will be placed in a separate account and will only be used to pay the two million dollar debt the City has acquired and establish cash reserves for the City.

With the passage of Proposition, the City was able to retire the \$2 million debt and the \$1.5 million Line of Credit with Southwest Bank. Proposition S will provide the revenues

needed to the pay the Debt Service on a \$2,870,000 annually appropriated held at Royal Banks of Missouri. The \$2,870,000 annually appropriated note retired the balance on the Line of Credit and the remaining principal amount for the \$2 million debt. Additionally, the annually appropriated note allowed the City to establish cash reserves in order to eliminate the City's reliance on the Line of Credit. The 2007 Budget year was a landmark year as it was the first time in three years that the City was operating without a Line of Credit.

# Citizens of the City of Crestwood

The Honorable Roy R. Robinson, Mayor & Board of Aldermen (8)

## Boards & Committees

Animal Control Board  
Board of Zoning Adjustment  
Civil Service Review Board  
Economic Development Committee  
Fire Board  
Parks Board  
Planning, Zoning & Architectural Review Board  
Police Board  
Public Works Board  
Sign Commission  
Tax Increment Financing Commission  
Ways & Means Committee

## City Administrator

### City Attorney

## Executive Secretary

## Administration

### Office of the City Administrator

Management Analyst  
Administrative Intern  
Residential Code Enforcement  
Officer  
P/T Receptionist

### Office of Finance & Personnel

Assistant City Administrator  
Assistant Finance Officer  
Accounts Payable Administrator  
P/T Accountant/Payroll Clerk

### Office of the City Clerk

City Clerk  
Deputy City Clerk  
P/T Clerk  
Court Administrator  
Deputy Clerk

### Management Information Systems (MIS)

MIS Coordinator

## Public Safety

### Department of Police

Chief  
Commander  
Captain  
Sergeant  
Detective  
Patrol Officers  
Executive Secretary  
Dispatcher  
Records Clerk

### Department of Fire Services

Chief  
Assistant Chief/Fire Marshall  
Captain  
Lieutenant Firefighter  
M.E.N.T. Firefighter  
Firefighter  
Executive Secretary

## Public Services

### Director of Public Services

Department of Parks & Recreation  
Recreation Manager  
Recreation Supervisors  
Recreation Secretary  
Clerk (6)  
Custodian  
Seasonal Day Camp Staff (27)  
Seasonal Aquatic Center (20)

Department of Public Works  
Director  
Assistant Director  
Maintenance Superintendent  
Street Maintenance Supervisor  
Park Maintenance Supervisor  
Vehicle Maintenance Supervisor  
Building Maintenance Technician  
Code Enforcement Officer  
Crew Leader  
Administrative Secretary  
Maintenance Worker  
Animal Control Officer

**Organizational Chart**  
as of January 1, 2008



## **Governmental Funds and Basis of Accounting**

### **Governmental Funds**

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. 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. Each fund is considered a separate accounting entity with self-balancing accounts that comprise its assets, liabilities, equity, revenues and expenditures. The various funds are grouped in the basic financial statements as follows:

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

**Special Revenue Fund** – The Special Revenue Fund is used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. The City's Special Revenue Fund consists of amounts collected for sewer lateral repairs.

**Capital Improvements Fund** – The Capital Improvements Fund is used to account for financial resources to be used for the acquisition or construction of major capital items.

**Park and Stormwater Improvement Fund** – The Park and Stormwater Improvement Fund is used to account for financial resources to be used for the acquisition or construction of major capital items related to parks and stormwater projects. Additionally, the financial resources from the Parks and Recreation Department are accounted for in this Fund.

**Debt Service Funds** – Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt, principal, interest and related costs for the Series 2001 Certificates of Participation.

**Non-Expendable Trust Account** – The Non-Expendable Trust Fund was established by the Board of Aldermen on April 27, 2004 by Ordinance Number 3826 in order for the City to accumulate cash reserves to be used to meet normal obligation of the General Fund throughout the fiscal year due to cash flow shortages. The Trust Account will be funded by annual appropriation approved by the Board of Aldermen during the budget process for each fiscal year.

**Nonmajor Funds** – Nonmajor funds consist of funds established to account for the transactions of auxiliary activities of the City. Included in these funds are the activities

of the Sappington House, Park and Police Donations, Friends of Animals, and other incidental activities.

## **Basis of Accounting**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The accounting and reporting policies of the City are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The City's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements and applicable Financial Accounting Standards Board (FASB) pronouncements, Accounting Principles Board (APB) opinions and Accounting Research Bulletins (ARBs) of the Committee on Accounting Procedures issued after November 30, 1989, unless they conflict with GASB pronouncements.

The City maintains its records, presents and establishes the budget on the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay current liabilities. Sales tax becomes measurable and available two months after collection. Gross Receipts become measurable and available one month after collection. The City considers property taxes as available if they are collected within sixty days after year-end. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. Licenses, permits, fines, fees, recreation programs and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

Charges for services in the governmental funds are exchange transactions, and are recognized as revenues when received in cash because they are generally not measurable until actually received.

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

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded to reserve that portion of the applicable appropriation, is employed in the governmental fund types. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities and the expense is recognized in the year of the appropriation.

## **Budget and Fiscal Policies**

The significant budgeting and fiscal policies applied by the City of Crestwood, Missouri (the "City") in the preparation of the accompanying budget are summarized below.

### **Budget Submission**

The City Administrator must submit to the Board of Aldermen a proposed final budget and accompanying written narrative at least forty-five days prior to the beginning of each fiscal year. The budget shall provide a complete financial plan of all city funds and activities for the ensuing fiscal year and, except as required by law or by this Charter, shall be in such form as the City Administrator deems desirable or the Board of Aldermen may require (City Charter 7.2 (a)).

### **Balanced Budget**

The budget and revised budget that are presented to the Board of Aldermen must conform to the statutory requirements which states that total proposed expenditures can not exceed estimated revenues to be received including debt issuances, transfers from other funds, and advances from other funds and any unencumbered balance or less any deficit established for the beginning of the budget year.

### **Budgeted Items Appropriated**

Adoption of the Budget shall constitute an appropriation of the amounts specified therein as expenditures (City Charter 7.2 (f)).

### **Supplemental Appropriations**

During the course of the fiscal year, the Board of Aldermen may by ordinance make supplemental appropriations if the City Administrator certifies that fund will be available for such expenditures (City Charter 7.2 (g)).

### **Revenue Policy**

It is the goal of the City to maintain a diversified revenue system to protect the City from fluctuations in any one-revenue source. When the City establishes rates, fees and other charges, the City considers direct and indirect cost, and the amount charged by similar municipalities.

### **Insufficient Revenues**

If at any time during the fiscal year it appears probable to the City Administrator that the revenues available will be insufficient to meet the amount appropriated, it shall be

reported to the Mayor and Board of Aldermen without delay. The City Administrator shall indicate the estimated amount of the deficit and any remedial action taken, and recommend further steps to be implemented. The Board of Aldermen shall then take such further action as it deems necessary to prevent any deficit, and for that purpose it may by ordinance reduce appropriations (City Charter 7.2 (h)).

#### **Transfers and Transfers after Adoption**

The City Administrator may transfer all or any part of any unencumbered appropriation balance among accounts within a department. The Board of Aldermen may by motion of the Board transfer part or all of an unencumbered appropriation balance from one department to another. Monies held in reserve, contingency or undesignated funds shall be transferred or encumbered by motion of the Board of Aldermen (City Charter 7.2 (i)).

The General Fund will receive Internal Service Fund transfers from the Capital Improvement Fund and Park and Stormwater Fund to offset the cost of staff time dedicated to the street and park programs.

#### **Appropriations Lapse**

All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been spent, lawfully encumbered or authorized for prorata expenditure in a fiscal year for which a budget has not been adopted (City Charter 7.2 (j)).

#### **Prohibited Payments and Obligations**

No payment shall be made or obligation incurred against any appropriation except in accordance with appropriations duly made. Any authorization of payment or incurring of obligation in violation of the provisions shall be void and any payment so made shall be illegal. Except where prohibited by law, nothing shall be construed to prevent the making or authorizing of payments or making of contracts for capital improvements to be financed wholly or partly by the issuance of bonds or to prevent the making of any contract or lease providing for payments beyond the end of the fiscal year, provided that such action is made or approved by ordinance (City Charter 7.2 (k)).

#### **Investments**

State statutes and City policy authorize the investment in obligations of the U.S. Treasury, agencies and instrumentalities, time deposit certificates and repurchase agreements. The City's investments are all categorized as uninsured and unregistered for which the securities are held by the counter party's trust department or agent in the City's name. The City will only invest in those instruments authorized by the State of Missouri.

Investments and cash management will be the responsibility of the Finance Director. The following factors will be considered before the investment is issued: (1) the safety of the investment, (2) the liquidity of the investment, (3) the yield of the investment. It is the goal of the City to obtain the highest investment return with maximum security while meeting daily cash flow needs and conforming to the Federal and State statutes governing investment of public Funds.

The City will attempt to keep all idle cash fully invested in those investments which are determined based upon the stated factors above.

Before investing in new investment opportunities, the City will thoroughly investigate any new investment vehicle prior to committing City Funds.

### **Restricted Cash and Investments**

Restricted cash and investments are comprised of cash deposits with banks and money market mutual funds. The funds are restricted for use to construct certain capital assets and for escrow reserve (as required by the certificates of participation offering circular).

### **Capital Program**

The City Administrator shall submit to the Board of Aldermen a capital and personnel needs program for at least a five year period, including a list of all proposed capital improvements, replacement and personnel needs with appropriate supporting information, cost estimates, methods of financing, time schedules, and the estimated annual cost of operating and maintaining the proposed facilities. The program shall be reviewed and extended each year (City Charter 7.2 (b)).

### **Capital Assets and Depreciation**

The City's property, plant, equipment, and infrastructure with useful lives of more than one year are stated at original or estimated original cost and comprehensively reported. Donated assets are stated at fair value on the date donated. The City generally capitalizes assets with cost of \$5,000 or more as purchase and construction outlays occur. The costs of normal maintenance and repairs that do not add to the asset value or materially extend useful lives are not capitalized. Capital assets are depreciated using the straight-line method. When capital assets are disposed, the cost and applicable accumulated depreciation are removed from the respective accounts, and the resulting gain or loss is recorded in operations. Estimated useful lives for depreciable assets are as follows:

Building and structures	40 years
Improvements other than buildings	3-15 years
Furniture, fixtures, and equipment	3-15 years
Infrastructure	20-40 years

General infrastructure assets acquired after July 1, 2002, were recorded as capital assets and consist of the road network assets that were acquired or that received substantial improvements and are reported at historical cost. The costs of normal maintenance and repairs that do not add value to the asset or materially extend the assets lives are not capitalized.

#### **Compensated Absences**

Under terms of the City's personnel policy, vacations accrue immediately after employment and employees are eligible for vacation time after six months employment with the City. Upon termination, the employee is entitled to payment for accrued vacation benefits. 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.

## **Budget Document Process and Schedule**

Work begins on the budget in late May and early June when budget guidelines are established and budget procedures are discussed with Department Heads. At this time budget request worksheets are given to each Department Head along with the six-month expenditure report for the department. The budget request worksheets are given to the departments in both paper format and electronic format in effort to increase efficiency in the budget process. The Department Heads are asked to complete the budget request along with the estimate for Fiscal Year 2008 ending December 31. All Department Heads were asked to complete departmental narratives which include accomplishments from the previous year and goals for the up coming years. The Department Heads have approximately two to three weeks to complete their budget request and narratives for the upcoming year.

Department Heads are also asked to complete the Capital Request Forms for any capital items that are anticipated in the next five years.

In the beginning of August when the budget and capital request are returned, the requests are transferred into the master documents so that the request may be reviewed by the Budget Team consisting of the City Administrator, Assistant City Administrator, Assistant Finance Officer, and the Administrative Intern. At this time, the revenue projections and personnel budget are due. The staff within the Finance Department completes the personnel budgets.

Once the Budget Team has reviewed the department budget request, they meet with each individual Department Head to review the Department's budget. At this time, budget request can be further explained and budget adjustments are made as a result of the meeting. Further adjustments may take place as needed.

Once City staff has finalized the budget, a draft of the budget document is sent to each Board of Aldermen member as well as the Ways and Means Committee, which is comprised of two Board Members and the Mayor. Staff then conducts work sessions with the Ways and Means Committee. In mid-September, staff meets with the Ways and Means Committee to review the projected revenues for the General, Capital Improvements, and Park and Stormwater Fund. The budget work session allows staff to present the revenues to the Committee and it also gives an opportunity for the Committee to ask questions, and provide input. A second and third work session is held with the committee to review the expenditures in the General, Capital Improvements, and Park and Stormwater Fund. This work session allows staff to present individual budgets to the Committee and it gives an opportunity for the Committee to ask questions, provide input and decide upon further policy goals and objectives relating to the budget

Following the work session with the Committee, the budget is adjusted to reflect the committee's policy directives. All other narratives and supplemental documents are added to the budget. The Final Budget is then distributed to the Board of Aldermen in early November. It is required by City Charter that the budget be delivered to the Board of Aldermen no later than forty-five (45) days prior to the beginning of the next fiscal year. This constitutes a November 15<sup>th</sup> deadline date. However, the Budget Review Team expects to have the proposed 2008 budget to members of the Board in mid October.

Once the budget has been distributed to the Board, staff presents the entire budget to the Board of Aldermen during a budget work session. This allows Department Heads to present and explain their department's budget. This also allows the Board to provide their input and ask questions of Department Heads as well as stating any financial or non-financial policies, goals or objectives they wish to include in the budget document. Following this work session, the budget is adjusted once more to reflect the Board of Aldermen's policy directives.

In early December, the City conducts its public hearing and the budget is considered by the Board of Aldermen for adoption by ordinance.

*City of Crestwood, Missouri  
2008 Budget Schedule*

**May 28<sup>th</sup>-June 1<sup>st</sup>**

Meet with Department Heads to distribute budget orientation packet and discuss budget process for FY 2008. Distribute expenditure requests forms to the Department Heads.

**June 1<sup>st</sup> to August 3<sup>rd</sup>**

Department Heads prepare budget request for submission to Administration and submit budget request to Administration

**July 1**

Distribute six month expenditure reports.

**July 2<sup>nd</sup> to July 27<sup>th</sup>**

Administration to review and complete revenue projections and personnel budgets

**August 6<sup>th</sup> to August 24<sup>th</sup>**

Administration compares projected revenues with Department Head request and determines the budget gap

**August 29<sup>th</sup> to September 10<sup>th</sup>**

Finalize City Administrator's Draft Budget

**Week of September 24<sup>th</sup>**

Presentation of Draft Budget to Ways and Means Committee

**October 1<sup>st</sup> to October 5<sup>th</sup>**

Meet with Ways and Means Committee to review budgets of the three major funds and incorporate Ways and Means Committee changes and request to the budget

**October 8<sup>th</sup> to 12<sup>th</sup>**

Administration prepares final Budget for Board of Aldermen

**October 23<sup>rd</sup>**

Present budget to the Board of Aldermen

**October 29<sup>th</sup> to November 10<sup>th</sup>**

Administration Review the Final Budget with the Board of Aldermen and change Budget according to Aldermen's direction (Attached is a detailed schedule)

**November 13<sup>th</sup> or 27<sup>th</sup>**

First Reading of budget

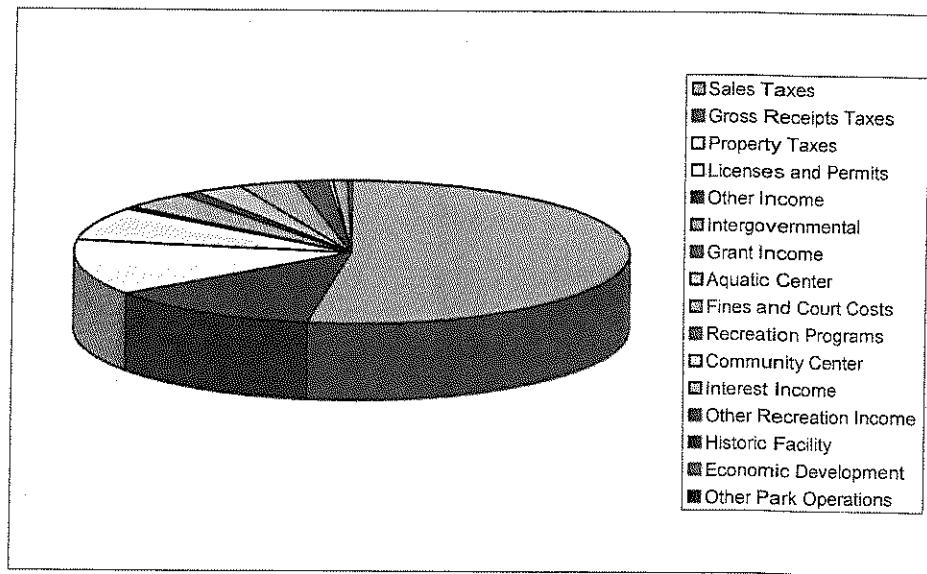
**December 11<sup>th</sup>**

Public Hearing and Adoption of Budget

**City of Crestwood**  
**2008 Budget Summary**  
**Revenues and Expenditures**  
**General Fund, Capital Improvements Fund, Park and Stormwater Fund**

	General Fund		Capital Improvements Fund		Park and Stormwater Fund		<b>Total</b>
	2008 Budget	2008 Budget	2008 Budget	2008 Budget	2008 Budget	2008 Budget	
<b>Revenues</b>							
Sales Tax	3,849,398		1,318,000		1,488,200		6,655,598
Gross Receipts	1,566,000		-		-		1,566,000
Property Tax	1,613,000		-		-		1,613,000
Intergovernmental	516,000		-		-		516,000
Licenses and Permits	927,600		-		-		927,600
Fines and Court Cost	420,000		-		-		420,000
Aquatic Center	-		-		344,000		344,000
Community Center	-		-		49,200		49,200
Recreation Programs	-		-		250,475		250,475
Historic Facility	-		-		1,997		1,997
Other Recreation	-		-		7,900		7,900
Other Park Operations	-		-		2,200		2,200
Interest Income	30,000		46,800		18,000		94,800
Other Income	66,107		-		-		66,107
Economic Development Fees	25,825		-		-		25,825
Grant Revenues	-		127,702		-		127,702
<b>Total Revenues</b>	<b>9,013,930</b>		<b>1,492,502</b>		<b>2,161,972</b>		<b>12,668,404</b>
<b>Expenditures</b>							
Administration	2,169,716		135,350		-		2,305,066
Public Works	1,294,312		885,460		300,651		2,480,423
Public Safety	5,521,594		327,760		-		5,849,354
Parks and Recreation	-		-		984,426		984,426
Debt Services	-		-		1,056,840		1,056,840
<b>Total Expenditures</b>	<b>8,985,622</b>		<b>1,348,570</b>		<b>2,341,917</b>		<b>12,676,109</b>
<b>Transfers In (Out)</b>							
Capital Improvements	155,000		(155,000)		-		
Park Stormwater	(89,000)		-		89,000		
Performing Arts	-		-		17,532		17,532
<b>Total Transfers</b>	<b>66,000</b>		<b>(155,000)</b>		<b>106,532</b>		<b>17,532</b>
<b>Revenues Over/(Under)</b>							
<b>Expenditures</b>	<b>94,308</b>		<b>(11,068)</b>		<b>(73,413)</b>		<b>9,827</b>

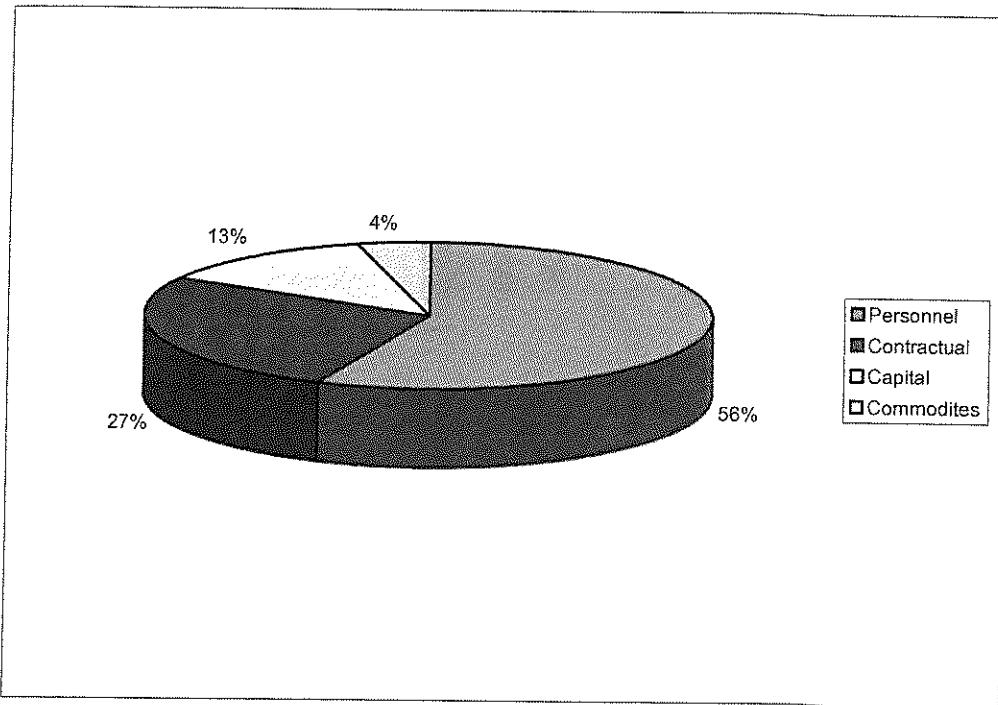
## General Fund, Capital Improvements Fund, Park Stormwater Fund Revenues CY 2008



### Summary of Revenues

Revenue Source	Amount	Percent of Total
Sales Taxes	6,655,598	52.54%
Gross Receipts Taxes	1,566,000	12.36%
Property Taxes	1,613,000	12.73%
Licenses and Permits	927,600	7.32%
Other Income	66,107	0.52%
Intergovernmental	516,000	4.07%
Grant Income	127,702	1.01%
Aquatic Center	344,000	2.72%
Fines and Court Costs	420,000	3.32%
Recreation Programs	250,475	1.98%
Community Center	49,200	0.39%
Interest Income	94,800	0.75%
Other Recreation Income	7,900	0.06%
Historic Facility	1,997	0.02%
Economic Development	25,825	0.20%
Other Park Operations	2,200	0.02%
<b>Total Revenues</b>	<b>12,668,404</b>	<b>100%</b>

## General Fund, Capital Improvements Fund, Park and Stormwater Fund Expenditures CY 2008



### Summary of Expenditures

Category	Amount	Percent of Total
Personnel	7,136,566	56.30%
Contractual	3,391,565	26.76%
Capital	1,615,760	12.75%
Commodities	532,218	4.20%
<b>Total Expenditures</b>	<b>12,676,109</b>	<b>100%</b>

**City of Crestwood**  
**2008 Budget Summary**  
**Variances**

<b>General Fund</b>							
<b>Revenues</b>	<b>2007</b>		<b>2006</b>		<b>Percent Variance</b>	<b>2008 Budget</b>	<b>2008 to 2007 Variance</b>
	<b>Budget</b>	<b>Estimate</b>	<b>Variance</b>	<b>Percent</b>			
Sales Tax	4,207,892	4,171,543	(36,349)	99%	3,849,398	(322,145)	92%
Gross Receipts	1,444,600	1,555,000	110,400	108%	1,566,000	11,000	101%
Property Tax	1,429,614	1,497,900	68,286	105%	1,613,000	115,100	108%
Intergovernmental	509,995	521,535	11,540	102%	516,000	(5,535)	99%
Licenses and Permits	962,500	919,800	(42,700)	96%	927,600	7,800	101%
Fines and Court Cost	365,000	373,220	8,220	102%	420,000	46,780	113%
Aquatic Center	-	-	-	-	-	-	-
Community Center	-	-	-	-	-	-	-
Recreation Programs	-	-	-	-	-	-	-
Historic Facility	-	-	-	-	-	-	-
Other Recreation	-	-	-	-	-	-	-
Other Park Operations	-	-	-	-	-	-	-
Interest Income	20,000	26,000	6,000	130%	30,000	4,000	115%
Other Income	33,000	66,107	33,107	200%	66,107	-	100%
Economic Development Fees	27,301	19,500	(7,801)	71%	25,825	6,325	132%
Grant Revenues	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>8,999,902</b>	<b>9,150,605</b>	<b>150,703</b>	<b>102%</b>	<b>9,013,930</b>	<b>(136,675)</b>	<b>99%</b>
<b>Expenditures</b>							
Administration	2,165,030	1,967,489	(197,542)	91%	2,169,716	202,227	110%
Public Works	1,282,254	1,247,415	(44,839)	97%	1,294,312	46,897	104%
Public Safety	5,402,859	5,445,874	43,015	101%	5,521,594	75,720	101%
Parks and Recreation	-	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,860,144</b>	<b>8,660,778</b>	<b>(199,366)</b>	<b>98%</b>	<b>8,985,622</b>	<b>324,844</b>	<b>104%</b>

**City of Crestwood**  
**2008 Budget Summary**  
**Variances**

Capital Improvements Fund						
	2007 Budget	2007 Estimate	2007 Variance	2007 Percent	2008 Budget	2008 to 2007 Variance
<b>Revenues</b>	<b>1,318,682</b>	<b>1,415,000</b>	<b>96,318</b>	<b>107%</b>	<b>1,318,000</b>	<b>(97,000)</b>
Sales Tax	-	-	-	-	-	-
Gross Receipts	-	-	-	-	-	-
Property Tax	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Fines and Court Cost	-	-	-	-	-	-
Aquatic Center	-	-	-	-	-	-
Community Center	-	-	-	-	-	-
Recreation Programs	-	-	-	-	-	-
Historic Facility	-	-	-	-	-	-
Other Recreation	-	-	-	-	-	-
Other Park Operations	-	-	-	-	-	-
Interest Income	3,000	42,000	39,000	140%	46,800	4,800
Other Income	-	15,000	15,000	-	-	(15,000)
Economic Development Fees	-	-	-	-	-	-
Grant Revenues	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,214,600</b>	<b>1,214,600</b>	<b>-</b>	<b>-</b>	<b>127,702</b>	<b>(1,086,898)</b>
	<b><u>2,536,282</u></b>	<b><u>2,686,600</u></b>	<b><u>150,318</u></b>	<b><u>106%</u></b>	<b><u>1,492,502</u></b>	<b><u>(1,194,098)</u></b>
<b>Expenditures</b>						
Administration	104,150	105,550	1,400	101%	135,350	29,800
Public Works	1,980,855	1,933,100	(47,755)	98%	885,460	(1,047,640)
Public Safety	293,800	278,058	(15,742)	95%	327,760	49,702
Parks and Recreation	-	-	-	-	-	-
Debt Services	-	-	-	-	-	-
<b>Total Expenditures</b>	<b><u>2,378,805</u></b>	<b><u>2,316,708</u></b>	<b><u>(62,097)</u></b>	<b><u>97%</u></b>	<b><u>1,348,570</u></b>	<b><u>(968,138)</u></b>

**City of Crestwood**  
**2008 Budget Summary**  
**Variances**

		Park and Stormwater Fund						
		2007 Budget	2007 Estimate	2007 Variance	Percent Variance	2008 Budget	2008 Variance	2008 to 2007 Percent Variance
<b>Revenues</b>								
Sales Tax	1,521,476	1,570,000	48,524	103%	1,488,200	(81,800)	95%	
Gross Receipts	-	-	-	-	-	-	-	
Property Tax	-	-	-	-	-	-	-	
Intergovernmental	-	-	-	-	-	-	-	
Licenses and Permits	-	-	-	-	-	-	-	
Fines and Court Cost	355,850	322,950	(32,900)	91%	344,000	21,050	107%	
Aquatic Center	53,400	48,775	(4,625)	91%	49,200	425	101%	
Community Center	238,475	228,075	(10,400)	96%	250,475	22,400	110%	
Recreation Programs	1,900	1,600	(300)	84%	1,997	397	125%	
Historic Facility	8,500	7,800	(700)	92%	7,900	100	101%	
Other Recreation	2,900	2,200	(700)	76%	2,200	-	100%	
Other Park Operations	3,000	18,000	15,000	600%	18,000	-	100%	
Interest Income	-	29,425	29,425	-	-	(29,425)	0%	
Other Income	-	-	-	-	-	-	-	
Economic Development Fees	-	-	-	-	-	-	-	
Grant Revenues	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>2,185,501</b>	<b>2,228,825</b>	<b>43,324</b>	<b>102%</b>	<b>2,161,972</b>	<b>(66,853)</b>	<b>97%</b>	
<b>Expenditures</b>								
Administration	-	-	-	-	-	-	-	
Public Works	270,566	269,490	(1,075)	0%	300,651	31,161	0%	
Public Safety	-	-	-	-	-	-	112%	
Parks and Recreation	979,857	915,319	(64,538)	93%	984,426	69,107	0%	
Debt Services	1,064,960	1,056,840	(8,120)	99%	1,056,840	-	108%	
<b>Total Expenditures</b>	<b>2,315,383</b>	<b>2,241,650</b>	<b>(73,734)</b>	<b>97%</b>	<b>2,341,917</b>	<b>100,267</b>	<b>104%</b>	

**City of Crestwood**  
**2008 Budget Summary**  
**Variances**

	All Funds						Percent Variance
	2007 Budget	2007 Estimate	2007 Variance	2007 Percent Variance	2008 Budget	2008 to 2007 Variance	
<b>Revenues</b>							
Sales Tax	7,048,050	7,156,543	108,493	102%	6,655,598	(500,945)	93%
Gross Receipts	1,444,600	1,555,000	110,400	108%	1,566,000	11,000	101%
Property Tax	1,429,614	1,497,900	68,286	105%	1,613,000	115,100	108%
Intergovernmental	509,995	521,535	11,540	102%	516,000	(5,535)	99%
Licenses and Permits	962,500	919,800	(42,700)	96%	927,600	7,800	101%
Fines and Court Cost	365,000	373,220	8,220	102%	420,000	46,780	113%
Aquatic Center	355,850	322,950	(32,900)	91%	344,000	21,050	107%
Community Center	53,400	48,775	(4,625)	91%	49,200	425	101%
Recreation Programs	238,475	228,075	(10,400)	96%	250,475	22,400	110%
Historic Facility	1,900	1,600	(300)	84%	1,997	397	125%
Other Recreation	8,500	7,800	(700)	92%	7,900	100	101%
Other Park Operations	2,900	2,200	(700)	76%	2,200	-	100%
Interest Income	26,000	86,000	60,000	331%	94,800	8,800	110%
Other Income	33,000	110,532	77,532	335%	66,107	(44,425)	60%
Economic Development Fees	27,301	19,500	(7,801)	71%	25,825	6,325	132%
Grant Revenues	1,214,600	1,214,600	-	100%	127,702	(1,086,898)	11%
<b>Total Revenues</b>	<b>13,721,685</b>	<b>14,066,030</b>	<b>344,345</b>	<b>103%</b>	<b>12,668,404</b>	<b>(1,397,626)</b>	<b>90%</b>
<b>Expenditures</b>							
Administration	2,269,180	2,073,039	(196,142)	91%	2,305,066	232,027	111%
Public Works	3,543,675	3,450,006	(93,670)	97%	2,480,423	(969,583)	72%
Public Safety	5,696,659	5,723,931	27,273	100%	5,849,354	125,423	102%
Parks and Recreation	979,857	915,319	(64,538)	93%	984,426	69,107	108%
Debt Services	1,004,960	1,056,840	(8,120)	99%	1,056,840	-	100%
<b>Total Expenditures</b>	<b>13,554,332</b>	<b>13,219,135</b>	<b>(335,197)</b>	<b>98%</b>	<b>12,676,109</b>	<b>(543,026)</b>	<b>96%</b>



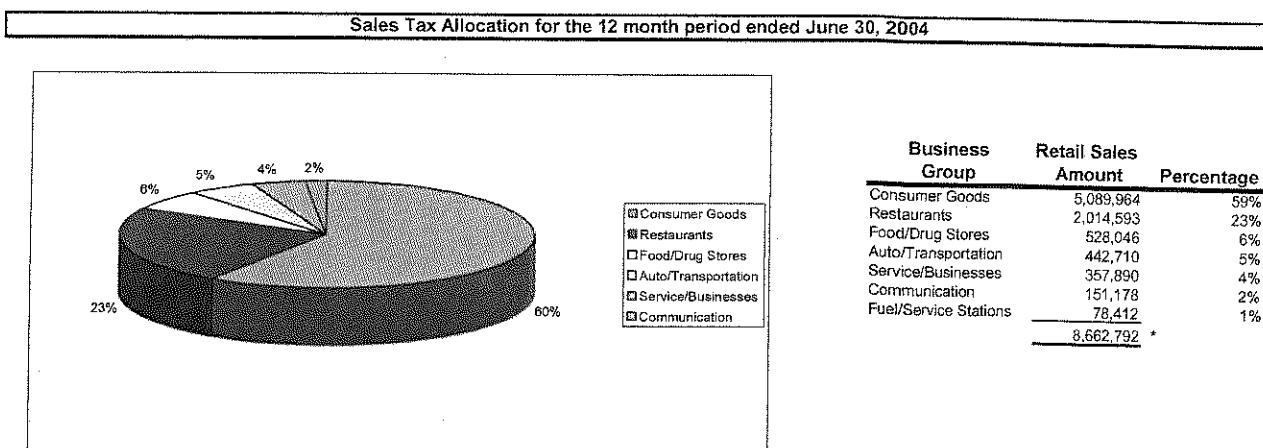
## Analysis of Major Revenue Sources

### General Fund

General Fund Revenues are typically non-restricted resources, and are therefore used to fund the general operational expenditures of the City. Services such as: Public Safety (police and fire services), general governance, administration and some public works benefit from the categories within the General Fund. The 2008 budget is based upon the receipt of taxes, licenses and permits, intergovernmental revenue, fines and court costs, and miscellaneous revenue. Total General Fund revenue through December 31, 2008 is anticipated to reach \$9,013,930.

### Sales Taxes

Approximately 43% of General Fund revenues are generated by sales tax. The City is highly dependent upon sales taxes for its daily operations. The city has approximately 690 businesses that generate sales taxes in the following categories:



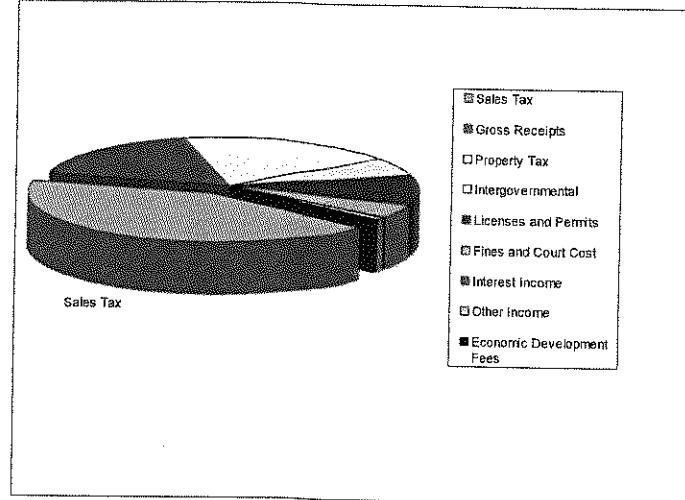
## Taxes

### General Operating Sales Tax – One-Cent and Local Option/Quarter Cent Sales Tax

The City levies a one-cent tax on all commercial (retail, food/restaurant, special services) sales within the City. This tax is projected to generate \$2,449,879 for the General Fund in 2008. This represents approximately 27% of the total General Fund revenue.

When the Sharing Plan was implemented, the State Legislature authorized the Local Option sales tax. The tax was intended to aid cities in replacing the revenues lost to the sharing plan. The tax (1/4 cent) required voter approval before it could be collected by the City. In November of 1993, the citizens of Crestwood voted to pass this tax with a 71% majority. Twelve and half (12.5%) percent of this tax is also contributed (shared) to pool cities.

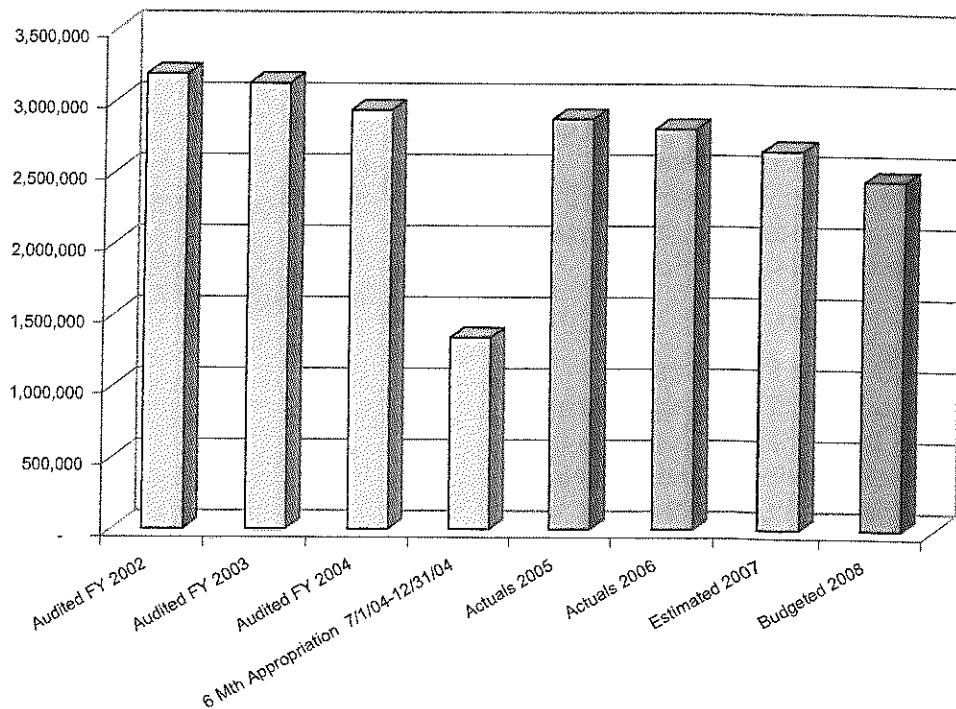
In addition to the sharing, sales tax revenues are linked to the strength of the economy. While the City experienced a substantial rise in sales tax revenue during the 1990's, the sales tax revenue has continued to decline since 2002.



#### One-Cent Sales Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	3,191,478	38.68%	0.32%
Audited FY 2003	3,128,896	37.04%	-1.96%
Audited FY 2004	2,939,532	33.56%	-6.05%
6 Mth Appropriation 7/1/04-12/31/04	1,344,239	32.05%	N/A
Actuals 2005	2,879,833	34.69%	-2.03%
Actuals 2006	2,809,576	28.83%	-2.44%
Estimated 2007	2,661,043	29.08%	-5.29%
Budgeted 2008	2,449,879	27.18%	-7.94%

### Revenue History: One-Cent Sales Tax

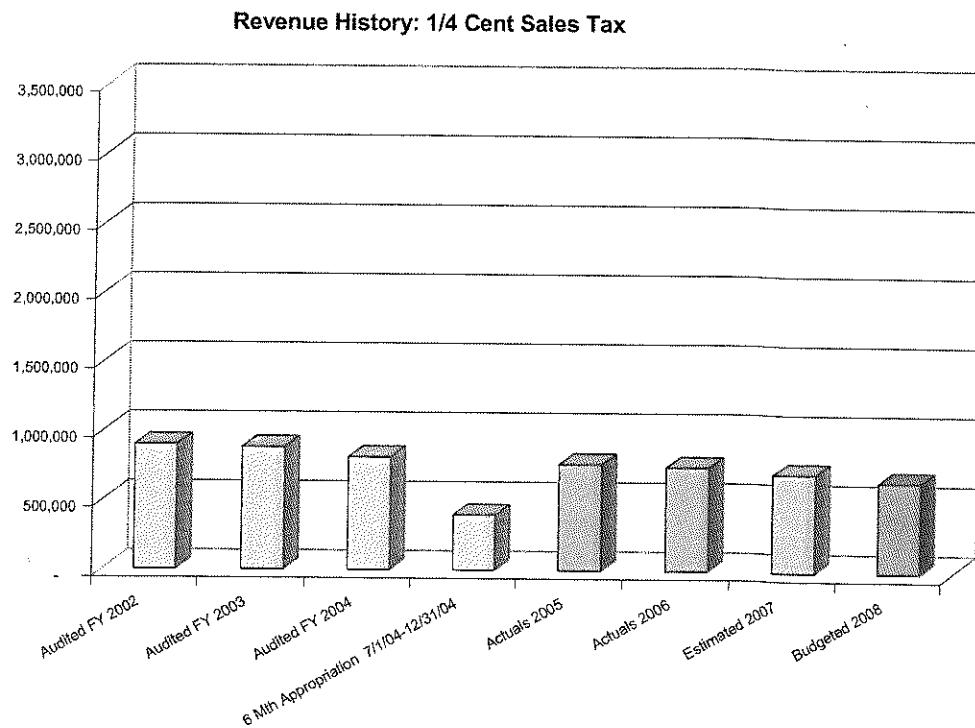


It is projected that the quarter-cent local option tax on retail sales generated within the City's boundaries will generate \$654,412 in 2008.

### 1/4-Cent Sales Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	900,160	10.91%	0.32%
Audited FY 2003	882,509	10.45%	-1.96%
Audited FY 2004	812,306	9.27%	-7.95%
6 Mth Appropriation 7/1/04-12/31/04	397,234	9.47%	N/A
Actuals 2005	767,375	9.24%	-5.53%
Actuals 2006	747,129	7.67%	-2.64%
Estimated 2007	708,500	7.74%	-5.17%
Budgeted 2008	654,412	7.26%	-7.63%

The graph below illustrates the five-year history of the City's quarter-cent local option sales tax revenue:



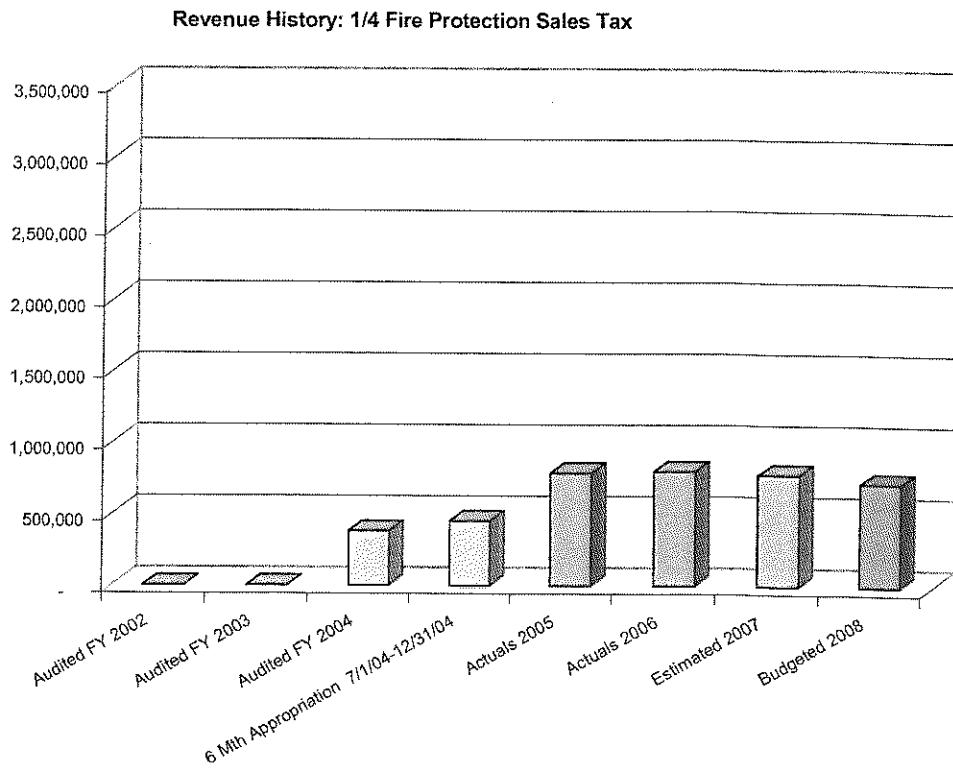
### Fire Protection Sales Tax

Crestwood voters approved a quarter cent Fire Protection Tax in August 2003 and the City began collecting this tax on January 1, 2004. The rationale for the Fire Protection Tax is to provide funding for a portion of the \$2.6 million annual expenses for Fire Services. It is anticipated that the City will receive \$723,767 in revenues from this tax. This represents 8% of the total estimated General Fund revenues in 2007. The Fire Tax is estimated to recover approximately 27% of the Fire Department's expenditures for CY 2008. This tax is not subject to the countywide sales tax sharing.

### **1/4-Cent Fire Protection Sales Tax History**

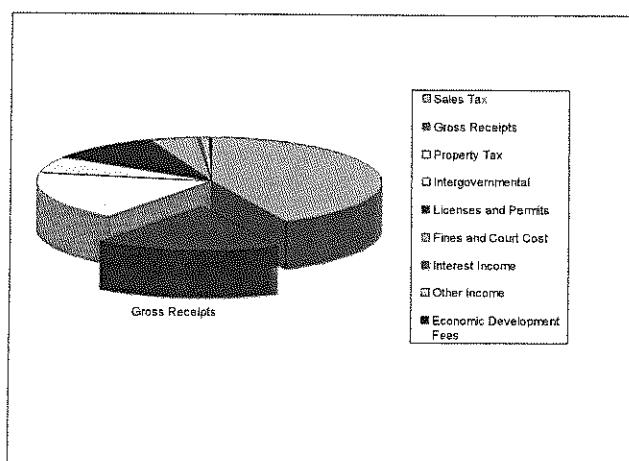
Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	-	0.00%	N/A
Audited FY 2003	-	0.00%	N/A
Audited FY 2004	380,797	4.35%	N/A
6 Mth Appropriation 7/1/04-12/31/04	452,074	10.78%	N/A
Actuals 2005	789,859	9.52%	107.42%
Actuals 2006	802,455	8.23%	1.59%
Estimated 2007	780,000	8.52%	-2.80%
Budgeted 2008	723,767	8.03%	-7.21%

The graph below illustrates the five-year history of the City's quarter-cent fire protection sales tax revenue:



### Gross Receipts Tax

The City taxes those companies providing electrical power, water service, natural gas, telephone, and cable services. These taxes are collected on the gross receipts of the utility company providing service within Crestwood. Comprising 17% of total General Fund revenue, the gross receipts tax on utilities is anticipated to generate \$1,566,000 in CY 2008. On November 8<sup>th</sup>, 2005 the citizens of Crestwood voted to increase the business gross receipts tax on water, cable, electric, and natural gas. This reflects an increase from 6% to 7% for water and natural gas, an increase from 5.7% to 7% for electric, and an increase from 3% to 5 % for cable.

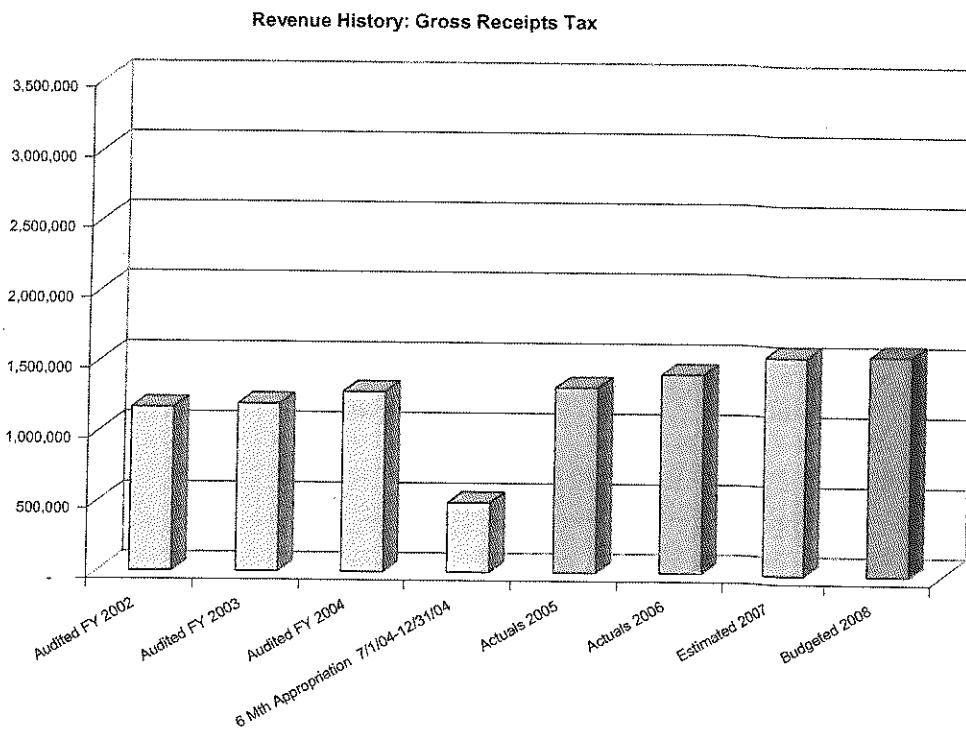


### Gross Receipts Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	1,166,763	14.14%	-9.84%
Audited FY 2003	1,194,675	14.14%	2.39%
Audited FY 2004	1,283,753	14.66%	7.46%
6 Mth Appropriation 7/1/04-12/31/04	497,082	11.85%	N/A
Actuals 2005	1,319,761	15.90%	2.73%
Actuals 2006	1,417,314	14.54%	7.39%
Estimated 2007	1,555,000	16.99%	9.71%
Budgeted 2008	1,566,000	17.37%	0.71%

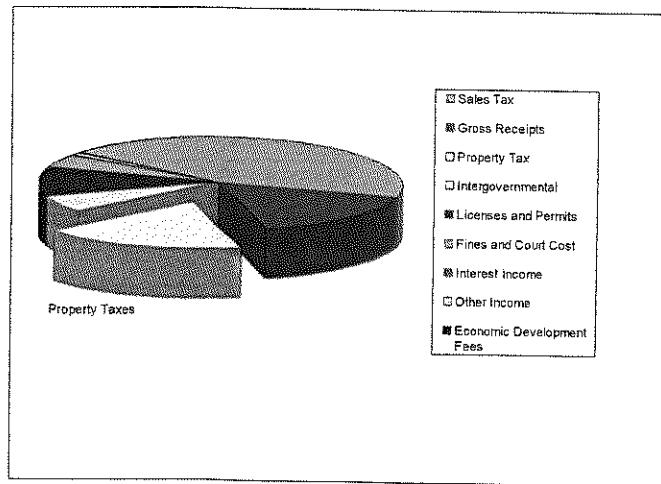
Climate sensitive fluctuations tend to occur in each utility except telephone and cable. In the instance of a mild winter, natural gas receipts decrease. A cool summer with above average precipitation can cause electric and water receipts to decrease.

The graph below illustrates the five-year history of the City's gross receipts on utilities:



## Property Tax

Revenues received from the property taxes consist of Real Estate Taxes, Personal Property Taxes, and Railroad and Utility Taxes. The City will levy a property tax rate of \$.44 per \$100 of assessed valuation for residential property. This includes the revenues generated from the additional \$.20 which voters approved in April 2006. The additional \$.20 is dedicated to pay the debt service on the \$2 million debt and build a cash reserve for the City. Additionally, a \$.45 per \$100 will be collected on personal property and the City will collect \$.463 per \$100 of assessed valuation on commercial property.



Revenues from property taxes are projected to generate \$1,613,000 in 2008, or 18% of total General Fund revenues. St. Louis County assesses all property and collects the property tax by contract with the City. General re-assessment occurs every odd numbered year. These taxes are assessed in October and must be paid by December 31. Due to these reassessments, fluctuations will occur in even numbered years. The 2007 current assessed valuation of the real estate in the City is \$323,008,183. Commercial property is assessed at 32% of the estimated market value, residential at the rate of 19%, and personal property at 33-1/3% of actual value. Of the total assessed valuation for real estate, commercial property in the City accounts for 34%, and residential property accounts for the remaining 66%.

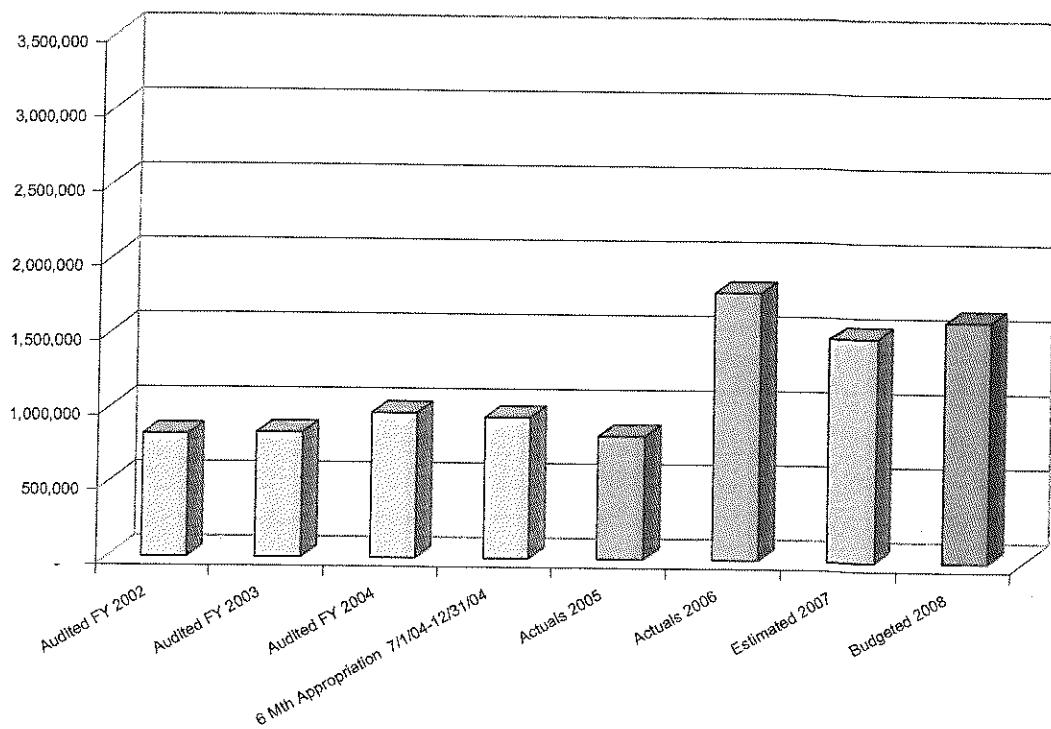
Beginning in 2003, the cities within St. Louis County were able to levy separate tax rates for commercial real estate, residential real estate and personal property. However, due to the Hancock Amendment, the city cannot levy more than the established tax ceiling. The following charts outline the historical amounts collected from property tax.

### Property Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	821,417	9.96%	7.73%
Audited FY 2003	834,522	9.88%	1.60%
Audited FY 2004	970,159	11.08%	16.25%
6 Mth Appropriation 7/1/04-12/31/04	942,793	22.48%	N/A
Actuals 2005	823,816	9.92%	-15.08%
Actuals 2006	1,793,577	18.40%	117.72%
Estimated 2007	1,497,900	16.37%	-16.49%
Budgeted 2008	1,613,000	17.89%	7.68%

The table and chart below illustrates the City's property tax rate history and receipts:

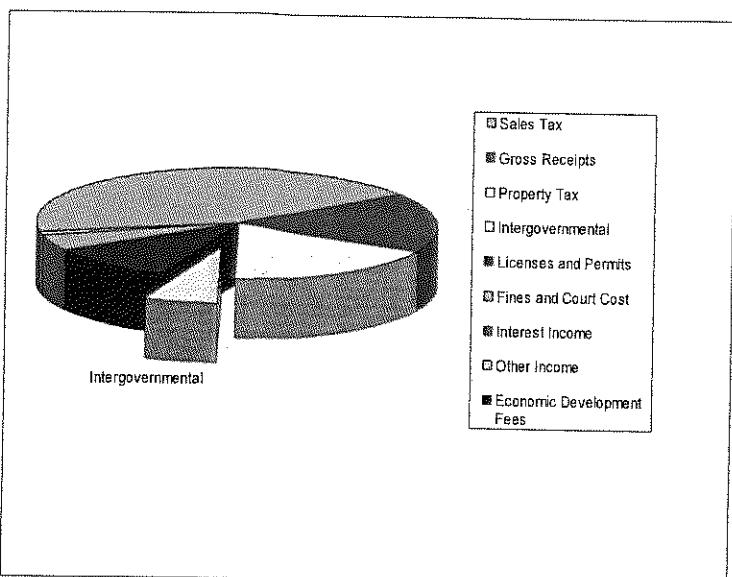
Revenue History: Property Tax



### Intergovernmental

Comprising about 6% of total revenue or a projected \$516,000 in 2008 are the taxes levied by the State of Missouri and St. Louis County who, upon receipt, distribute these revenues to the City.

The State of Missouri collects certain taxes for the purpose of maintaining roads and bridges. These taxes are distributed to the City based upon the population indicated at the most current decennial census. The Motor Fuel Tax is levied on a per gallon basis and distributed to the City based upon the City of Crestwood's population compared to all incorporated cities in the state of Missouri. Motor Vehicle Fees and Vehicle Sales Tax are imposed fees for operator drivers' licenses, vehicle license plates, and sales tax on motor vehicles. The fees are also collected by the state, and distributed based on Crestwood's population. The Motor Fuel tax represents approximately 66% of all intergovernmental revenue.



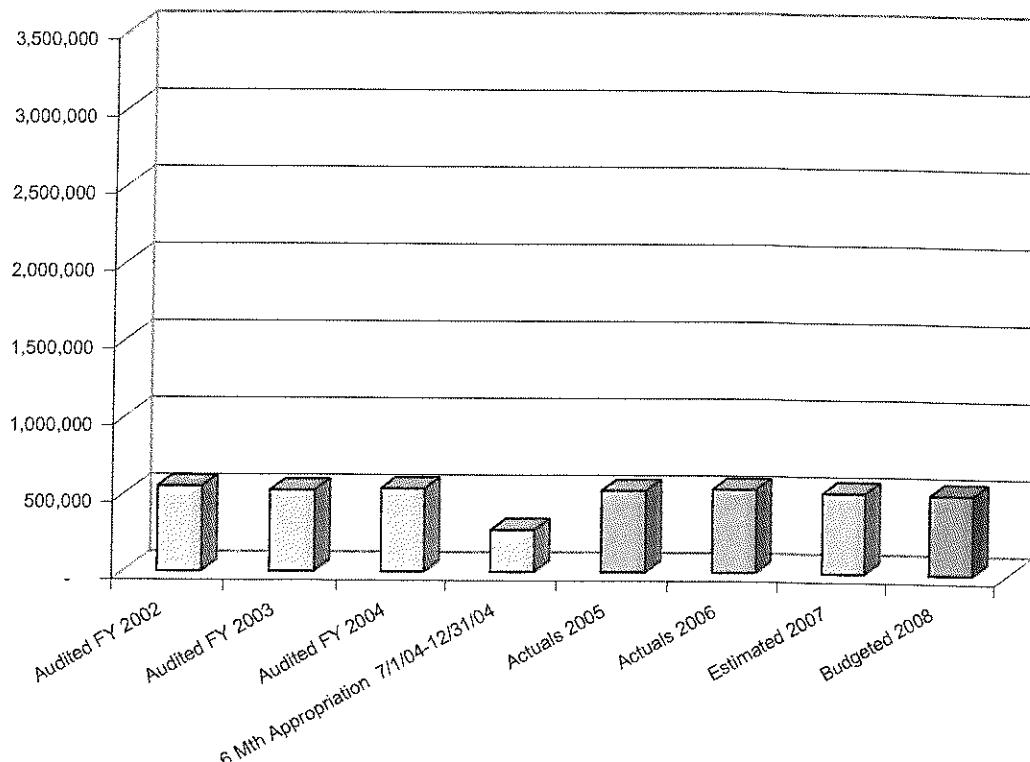
St. Louis County levies and distributes a road and bridge property tax of ten and one-half cents (\$0.105) per \$100 of assessed valuation on real and personal property for the purpose of maintaining City streets. Additionally, the County levies a tax on cigarette sales within its boundaries. The City receives a share of this levy based upon the population recorded at the most current decennial census.

#### Intergovernmental Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	551,743	6.69%	-6.77%
Audited FY 2003	525,842	6.23%	-4.69%
Audited FY 2004	539,749	6.16%	2.64%
6 Mth Appropriation 7/1/04-12/31/04	272,295	6.49%	N/A
Actuals 2005	530,014	6.39%	-1.84%
Actuals 2006	541,014	5.55%	2.08%
Estimated 2007	521,535	5.70%	-3.60%
Budgeted 2008	516,000	5.72%	-1.06%

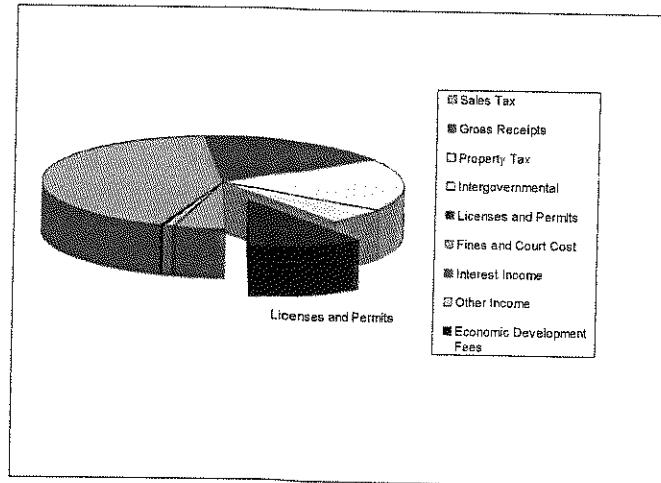
The graph below illustrates the five-year history of intergovernmental revenue:

**Revenue History: Intergovernmental Revenue**



## Licenses and Permits

The City requires all businesses to obtain a license to operate within the City of Crestwood. The merchant license fees are based upon a business's gross receipts for the previous year or based upon the square footage of the business, whichever is higher. Other business license fees are collected for liquor licenses, vending machines and service occupations. Fees for service occupations are based upon personal property and the number of employees. Comprising 10% of the total projected General Fund revenue for CY 2008, licenses and permits are projected to generate \$927,600. On November 8, 2005, the citizens of Crestwood voted to increase merchant license fees from \$1/\$1000 of gross receipts to \$1.25/\$1000 of gross receipts. The City renews all licenses between the months of May and June.

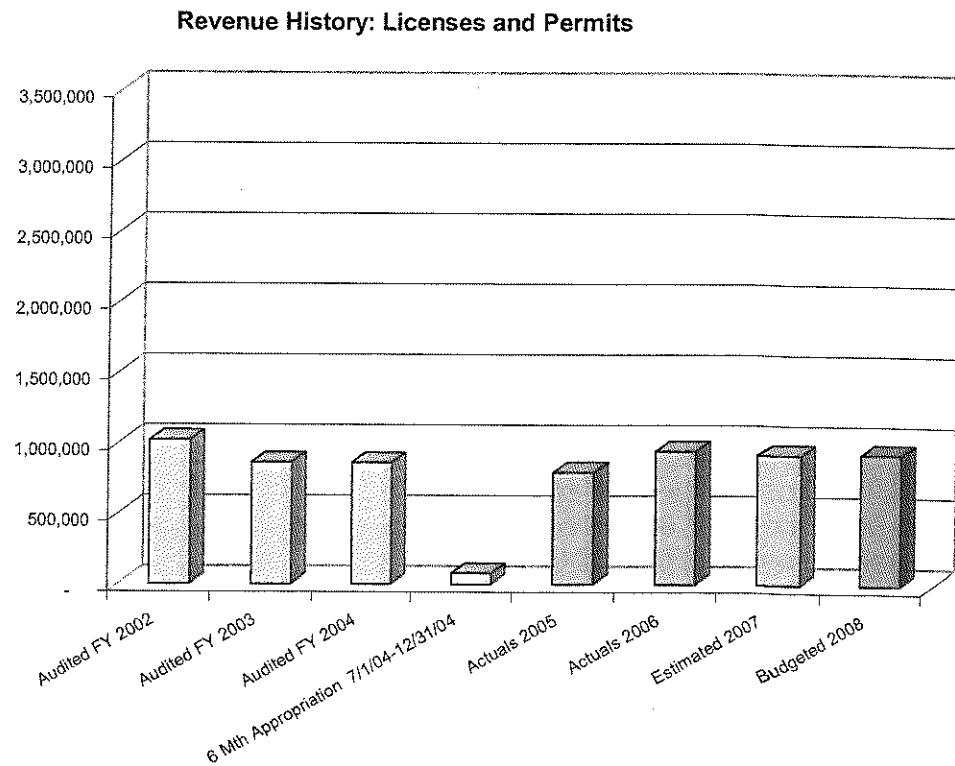


A fee is charged for any construction work, both residential and commercial, that is done within the City of Crestwood. This includes additions, alterations or remodeling. A fee is also charged for sign permits as well as building and inspections. The total amount generated by these permits is \$33,100.

### Licenses and Permits History

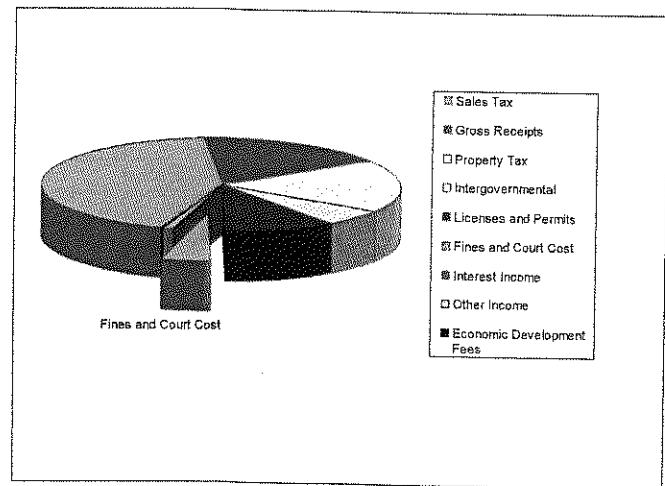
Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	1,019,714	12.36%	16.49%
Audited FY 2003	862,510	10.21%	-15.42%
Audited FY 2004	861,352	9.83%	-0.13%
6 Mth Appropriation 7/1/04-12/31/04	77,820	1.86%	N/A
Actuals 2005	792,722	9.55%	-8.66%
Actuals 2006	945,649	9.70%	19.29%
Estimated 2007	919,800	10.05%	-2.73%
Budgeted 2008	927,600	10.29%	0.85%

The graph below illustrates the five-year history of the License and Permit revenues:



### Fines and Court Costs

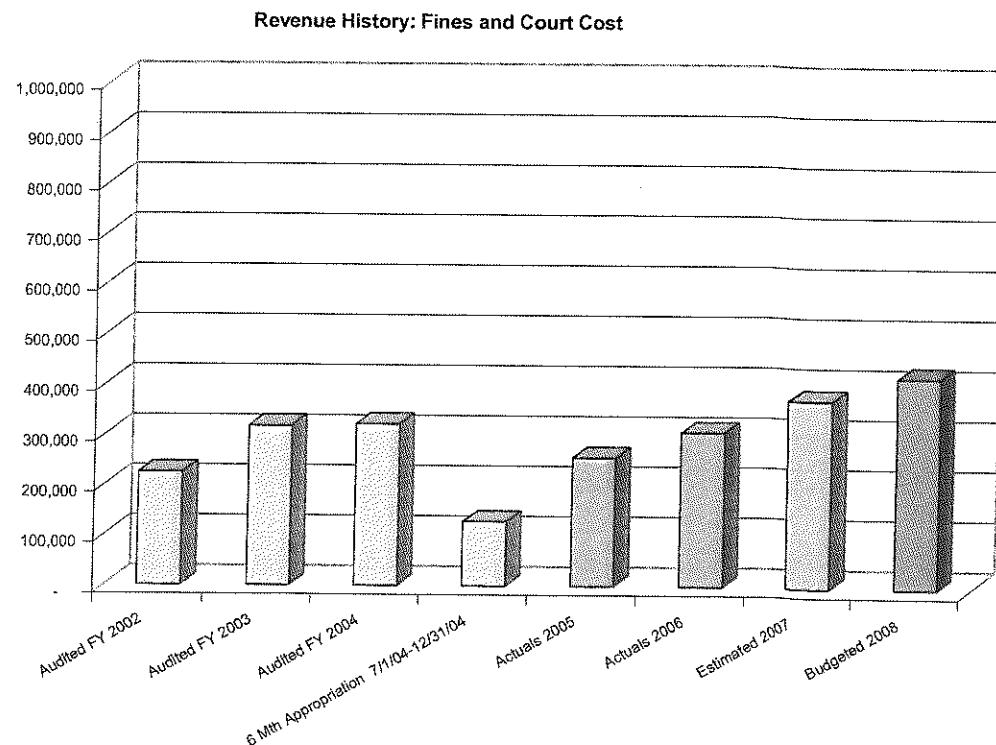
Fines and Court Costs revenue comes from parking and traffic violations, court costs, bond forfeitures and false alarms. In CY 2008, it is estimated that fines and court costs will generate \$420,000 in total revenue or approximately 5% of the total City's projected revenue for CY 2007. Due to a more proactive Police Department and a more efficient court, the City expects to collect \$35,000 per month in court fees.



### Fines and Court Costs History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	224,088	2.72%	0.48%
Audited FY 2003	316,806	3.75%	41.38%
Audited FY 2004	321,346	3.67%	1.43%
6 Mth Appropriation 7/1/04-12/31/04	127,101	3.03%	N/A
Actuals 2005	255,252	3.08%	-25.89%
Actuals 2006	307,018	3.15%	20.28%
Estimated 2007	373,220	4.08%	21.56%
Budgeted 2008	420,000	4.66%	12.53%

The graph below illustrates the five-year history of the Fines and Court Costs revenue:



**City of Crestwood, Missouri**  
**General Fund Revenues**

**Budget for the Calendar Year Ending December 31, 2007**

FY 2003 Actual	FY 2004 Actual	Approp. Ord. July 1-Dec 31, 2004	CY 2005 Actuals		CY 2006 Actuals		CY 2007 Budget		CY 2007 Estimates		Obj 3 XXX		Obj 4 XXXX		Account Description	Finance Projections CY 2008	City Admin Approved CY 2008	BOA Adjusted	Budgeted Revenues
			3	4	3	4	3	4	3	4	3	4	3	4					
3,128,806	2,939,552	1,344,239	2,879,833	2,809,576.40	2,711,043	2,661,043	405	405	405	405	405	405	405	405	2,681,121	2,449,979	-	2,449,879	
882,509	812,306	397,234	767,375	747,128.55	721,633	708,500	405	401	401	401	401	401	401	401	687,246	654,412	-	654,412	
-	380,797	452,074	789,859	862,455.40	740,560	780,000	405	404	404	404	404	404	404	404	756,900	723,767	-	723,767	
<b>4,011,405</b>	<b>4,140,292</b>	<b>2,201,375</b>	<b>4,459,402</b>	<b>4,312,201</b>	<b>4,207,892</b>	<b>4,171,543</b>									<b>21,340</b>	<b>21,340</b>		<b>21,340</b>	
538,689	539,956	292,798	539,034	588,072.86	582,000	600,000	410	402	402	402	402	402	402	402	606,000	606,000	-	606,000	
326,859	390,692	59,987	431,925	462,726.33	510,000	460,000	410	402	402	402	402	402	402	402	465,000	465,000	-	465,000	
179,983	182,244	90,894	162,429	157,731.52	137,000	137,000	410	402	402	402	402	402	402	402	135,000	135,000	-	135,000	
86,139	98,645	18,596	96,410	98,108.38	109,600	88,000	410	402	402	402	402	402	402	402	90,000	90,000	-	90,000	
63,004	74,316	31,151	62,902	69,180.20	66,000	90,000	410	402	402	402	402	402	402	402	90,000	90,000	-	90,000	
<b>1,184,675</b>	<b>1,283,753</b>	<b>3,656</b>	<b>27,061</b>	<b>61,493.54</b>	<b>30,000</b>	<b>180,000</b>	<b>410</b>	<b>402</b>	<b>402</b>	<b>402</b>	<b>402</b>	<b>402</b>	<b>402</b>	<b>402</b>	<b>180,000</b>	<b>180,000</b>		<b>180,000</b>	
490,821	515,115	505,492	432,724	694,265.55	540,000	600,000	415	403	403	403	403	403	403	403	606,000	606,000	-	606,000	
88,361	88,249	75,240	87,305	81,279.87	80,000	80,000	415	403	403	403	403	403	403	403	459,550	459,550	-	459,550	
243,818	254,529	245,571	226,239	60,490.01	65,000	65,000	415	403	403	403	403	403	403	403	82,000	82,000	-	82,000	
-	98,305	106,733	60,777	327,744.77	221,714	230,000	415	403	403	403	403	403	403	403	65,000	65,000	-	65,000	
11,522	12,961	9,757	16,771	153,842.00	53,900	53,900	415	403	403	403	403	403	403	403	222,000	222,000	-	222,000	
334,522	370,159	942,793	823,816	17,93,577	14,29,614	14,000	415	403	403	403	403	403	403	403	50,000	50,000	-	50,000	
															14,000	14,000	-	14,000	
															<b>1,498,250</b>	<b>1,613,000</b>		<b>1,613,000</b>	
330,902	342,768	176,298	343,333	340,117.18	336,000	340,000	420	4110	4110	4110	4110	4110	4110	4110	340,000	340,000	-	340,000	
143,670	88,035	43,598	82,051	74,805.77	63,746	63,746	420	4111	4111	4111	4111	4111	4111	4111	65,000	65,000	-	65,000	
45,276	61,094	30,316	62,470	83,900.26	70,000	70,000	420	4112	4112	4112	4112	4112	4112	4112	70,000	70,000	-	70,000	
5,994	44,828	22,983	42,161	41,887.39	40,249	40,249	420	4113	4113	4113	4113	4113	4113	4113	40,000	40,000	-	40,000	
<b>325,842</b>	<b>333,338</b>	<b>32,324</b>	<b>19,105</b>	<b>30,985</b>	<b>27,640.00</b>	<b>30,000</b>	<b>30,000</b>	<b>425</b>	<b>4225</b>	<b>4225</b>	<b>4225</b>	<b>4225</b>	<b>4225</b>	<b>4225</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>	
															1,000	1,000	-	1,000	
															100	100	-	100	
															<b>516,000</b>	<b>516,000</b>		<b>516,000</b>	
792,187	800,434	51,838	730,644	891,731.44	906,000	861,700	425	4210	4210	4210	4210	4210	4210	4210	870,000	870,000	-	870,000	
11,841	13,890	6,075	12,688	12,680.00	12,500	12,500	425	4211	4211	4211	4211	4211	4211	4211	12,500	12,500	-	12,500	
15,648	13,175	285	13,695	11,773.00	12,000	14,000	425	4212	4212	4212	4212	4212	4212	4212	12,000	12,000	-	12,000	
35,974	33,338	1,460	815	30,985	27,640.00	30,000	30,000	425	4224	4224	4224	4224	4224	4224	4224	2,000	2,000	-	2,000
5,400	5,400	5,400	26	1,035	1,780.00	1,000	1,000	425	4225	4225	4225	4225	4225	4225	4225	30,000	30,000	-	30,000
<b>362,510</b>	<b>361,552</b>	<b>77,920</b>	<b>792,722</b>	<b>945,649</b>	<b>959,995</b>	<b>541,014</b>	<b>541,014</b>	<b>521,535</b>	<b>521,535</b>	<b>521,535</b>	<b>521,535</b>	<b>521,535</b>	<b>521,535</b>	<b>521,535</b>	<b>516,000</b>	<b>516,000</b>		<b>516,000</b>	
242,516	249,531	97,306	196,177	246,444.80	304,850	320,000	430	4250	4250	4250	4250	4250	4250	4250	345,000	345,000	-	345,000	
37,709	34,384	12,323	24,163	27,611.17	30,100	32,000	430	4251	4251	4251	4251	4251	4251	4251	33,000	33,000	-	33,000	
5,978	5,676	1,987	6,115	5,373.00	6,220	6,220	430	4252	4252	4252	4252	4252	4252	4252	7,000	7,000	-	7,000	
-	11,369	5,222	10,964	12,219.20	11,830	3,000	430	4253	4253	4253	4253	4253	4253	4253	13,000	13,000	-	13,000	
4,056	1,099	571	1,071	872	1,000	1,000	430	4254	4254	4254	4254	4254	4254	4254	1,000	1,000	-	1,000	
-	18,125	9,495	16,000	13,581.00	10,000	10,000	430	4255	4255	4255	4255	4255	4255	4255	10,000	10,000	-	10,000	
26,348	1,142	198	762	857.01	1,000	1,000	430	4256	4256	4256	4256	4256	4256	4256	1,000	1,000	-	1,000	
<b>316,008</b>	<b>321,346</b>	<b>127,101</b>	<b>255,252</b>	<b>307,018</b>	<b>345,000</b>	<b>373,220</b>									<b>410,000</b>	<b>420,000</b>		<b>420,000</b>	

**City of Crestwood, Missouri  
General Fund Revenues  
Budget for the Calendar Year Ending December 31, 2007**

**City of Crestwood, Missouri**  
**General Fund Revenues**  
**Budget for the Calendar Year Ending December 31, 2010**

## Budget for the Calendar Year Ending December 31 2007

FY 2013 Actual	FY 2014 Actual	Approp. Ord. Actuals July 1-Dec 31, 2014		CY 2015 Actuals		CY 2016 Actuals		CY 2017 Budget		CY 2017 Estimates		Elig Obj XXX XXXX		Account Description		Finance Projections CY 2018		City Admin Appropriated CY 2018		BOA Adjusted Revenues	
		2,054 5,290	2,320 6,535	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7,344	8,835	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,312	1,286	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1,228	1,264	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2,510	2,540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13,157	5,904	2,550	2,550	10,212	10,212	26,068	26,068	20,000	20,000	26,000	26,000	465	4710	Interest Income	465	20,000	20,000	20,000	30,000	30,000	30,000
115,939	13,431	6,250	6,250	24,737	83,976	10,909	16,000	20,000	20,000	20,000	470	4750	Total Interest Income 465	470	25,000	25,000	25,000	30,000	30,000	30,000	
1,200	930	650	650	773	10,522	770	11,000	11,000	11,000	11,000	470	4751	Other Income	470	11,000	11,000	11,000	11,000	11,000	11,000	
1,240	123	-	-	23	150	-	-	-	-	-	470	4752	Trash Bags	470	107	107	107	107	107	107	
6,500	53,473	64,636	64,636	2,678	148,186	13	6,000	30,000	470	4753	100	4752	Rental Property Income	470	30,000	30,000	30,000	30,000	30,000	30,000	
6,500	-	68,784	68,784	54,404	41	-	-	-	470	4755	(f)	4755	Refund from Insurance Pool	470	-	-	-	-	-	-	
124,849	67,957	72,659	98,034	297,239	33,000	66,107	-	-	470	4756	Sale of Property	470	4777	Repayment of Defeasance of COPS 2002	470	-	-	-	-	-	-
-	421	-	1,402	1,762	45	2,640	1,000	475	4757	TDD-Big Bend Crossing	475	4,000	Total Other Income 470	4,000	1,000	1,000	1,000	1,000	1,000	1,000	
-	731	-	5,000	4,185	71	6,758	4,000	4,000	4,000	4,000	4,000	4,000	TDD-Crestwood Point	4,000	4,000	4,000	4,000	4,000	4,000		
-	-	-	28,764	87	3,258	3,000	4,000	4,000	4,000	4,000	4,000	4,000	Crestwood Point CID	4,000	3,000	3,000	3,000	3,000	3,000		
-	-	-	10,000	00	2,160	-	4,000	4,000	4,000	4,000	4,000	4,000	Crestwood Market CID	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	Revenue Grants-FD	6,325	6,325	6,325	6,325	6,325	6,325		
-	-	-	-	-	-	-	-	-	-	-	-	-	Glenwood Nyfonson TDD	1,500	1,500	1,500	1,500	1,500	1,500		
-	1,152	-	-	-	-	-	-	-	-	-	-	-	TIF admin fees	10,000	10,000	10,000	10,000	10,000	10,000		
-	-	-	-	-	-	-	-	-	-	-	-	-	Total Economic Development Fees	25,825	25,825	25,825	25,825	25,825	25,825		
-	-	-	-	-	-	-	-	-	-	-	-	-	Income from Capital Improvements Fund	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	Total Income from Other Funds 480	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	Total General Fund Revenue	9,076,479	9,013,930	-	-	-	9,013,930		

## **General Fund**

The General Fund accounts for the day-to-day operations of the City which include Public Safety Services, Public Works and general administration of the City. The following Divisions are funded through the General Fund:

- Administration
  - Mayor
  - Board of Aldermen
  - City Clerk
  - City Administrator
  - General Supportive Services
  - MIS
  - Economic Development
- Finance Department
- Public Works Department
  - General Services
  - Administration
  - Maintenance
  - Mechanical
- Police Department
- Court
- Fire Department

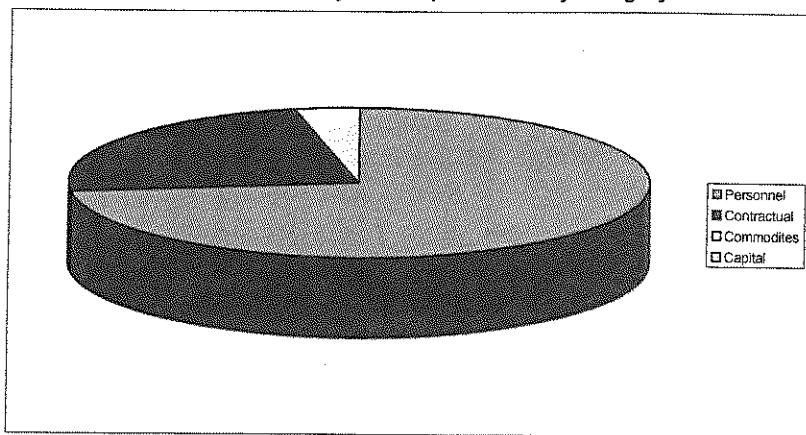
Beginning July 1, 2004, the Board of Aldermen reclassified all Parks and Recreation expenditures to the Park and Stormwater Fund.

The primary support for these services comes from sales taxes, property taxes, utility franchise fees and merchant licenses. These major funding sources combined account for 88% of the total revenues projected for CY 2008.

It is projected that the revenues for CY 2008 will equal \$9,013,930, and General Fund Expenditures will be \$8,985,622. The administration has been able to hold expenses at a very slight growth over the past four years while maintaining the same high level of service to the community.

## General Fund Projected Expenditures CY 2008

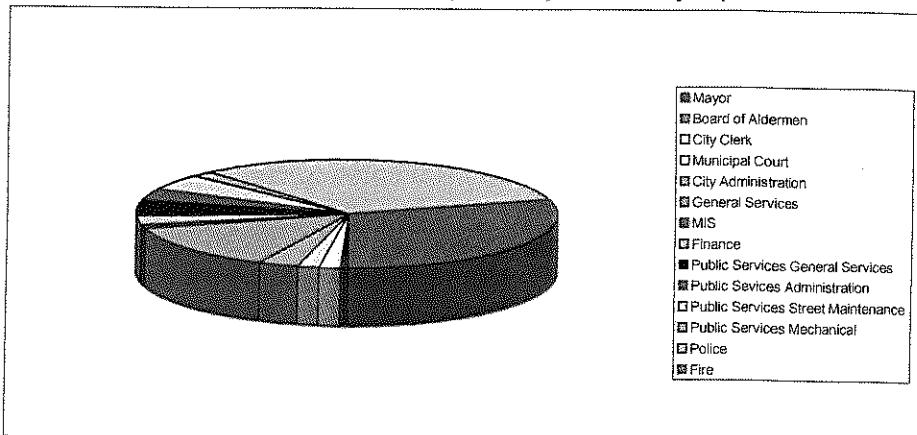
General Fund-Projected Expenditures by Category



Summary of Expenditures

Category	Amount	Percent of Total
Personnel	6,541,339	72.80%
Contractual	2,113,325	23.52%
Commodities	330,958	3.68%
Capital	-	0.00%
<b>Total Expenditures</b>	<b>8,985,622</b>	<b>100%</b>

General Fund- Summary of Projected Expenditures by Department



Summary of Expenditures

Department	Amount	Percent of Total
Mayor	16,303	0%
Board of Aldermen	37,969	0%
City Clerk	143,783	2%
Municipal Court	149,851	2%
City Administration	280,946	3%
General Services	1,200,038	13%
MIS	104,718	1%
Finance	236,108	3%
Public Services General Services	399,618	4%
Public Services Administration	323,076	4%
Public Services Street Maintenance	421,679	5%
Public Services Mechanical	149,939	2%
Police	2,843,347	32%
Fire	2,678,247	30%
<b>Total Expenditures</b>	<b>8,985,622</b>	<b>100%</b>

General Fund Operating Expenditures

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual		CY 2006 Budget		CY 2007 Estimates		Department and Division	DH Request CY 2008	City Adminin- istered CY 2008	BDA Adjusted CY 2008	BDA Approved CY 2018
			2005 Actual	2006 Budget	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Ways & Means Committee Review and Effect					
<b>General Services</b>													
9,519	8,961	4,535	9,072	9,049	9,072	9,071	9,071	9,073	9,073	9,073	9,073	9,073	9,073
1,128	6,253	336	3,631	3,216	7,640	6,100	6,100	6,300	6,300	6,300	6,300	6,300	6,300
133	-	-	461	390	700	340	340	450	450	450	450	450	450
16,719	15,214	4,871	13,064	12,854	17,472	15,471	15,471	16,023	16,023	16,303	16,303	16,303	16,303
39,923	34,495	18,225	36,324	36,195	36,290	35,282	35,282	36,289	36,289	36,289	36,289	36,289	36,289
682	819	323	394	1,330	10,460	18,750	18,750	4,380	4,380	(3,000)	1,380	1,380	1,380
18	-	-	-	850	150	150	150	300	300	300	300	300	300
46,628	35,364	18,849	36,718	38,384	47,210	55,162	55,162	41,169	40,958	(3,000)	37,969	37,969	37,969
135,059	147,766	80,056	148,914	140,445	140,359	137,177	137,177	122,455	121,916	(5,880)	116,033	116,033	116,033
21,884	35,950	9,922	26,850	27,867	22,150	11,516	11,516	30,450	26,000	26,000	26,000	26,000	26,000
7,277	1,228	740	2,285	1,357	1,800	1,200	1,200	2,500	1,750	1,750	1,750	1,750	1,750
164,254	184,944	90,053	178,049	167,869	164,309	149,983	149,983	155,465	149,686	(5,880)	143,783	143,783	143,783
59,334	84,647	41,262	75,713	71,380	83,063	82,406	82,406	97,363	97,363	4,798	122,161	122,161	122,161
2,470	1,985	1,972	7,212	10,127	31,930	31,930	31,930	46,490	46,290	900	47,190	47,190	47,190
426	36	171	369	598	390	2,160	2,160	500	500	500	500	500	500
101,230	86,638	43,405	83,294	82,025	115,313	114,731	114,731	144,153	144,153	5,698	148,851	148,851	148,851
234,504	187,708	68,226	95,694	205,986	218,835	218,447	218,447	213,663	210,446	(5,14)	227,755	227,755	227,755
9,289	7,296	2,184	3,014	6,314	8,910	31,930	31,930	10,050	9,360	9,360	11,400	11,400	11,400
2,851	6,581	442	526	1,081	3,900	2,160	2,160	3,600	2,500	2,500	2,500	2,500	2,500
246,705	181,585	71,151	93,245	216,881	231,705	228,040	228,040	227,313	242,316	(5,14)	241,791	241,791	241,791
12,305	28,160	7,772	42,502	56,710	69,433	59,659	59,659	58,893	58,893	(5,15)	59,378	59,378	59,378
309,554	778,799	417,134	754,850	634,371	1,062,058	1,047,498	1,047,498	1,175,268	1,112,460	(5,14)	229,931	229,931	229,931
9,745	7,307	5,123	9,539	15,945	1,149,892	17,880	17,880	19,200	19,200	19,200	19,200	19,200	19,200
331,604	814,566	430,029	800,890	701,026	1,149,892	1,124,987	1,124,987	1,254,361	1,210,553	(5,15)	1,210,038	1,210,038	1,210,038
69,229	132,123	74,974	146,616	70,027	70,497	70,167	70,167	70,988	70,988	-	70,988	70,988	70,988
84,487	54,587	32,148	50,641	32,658	28,360	22,200	22,200	34,400	14,000	14,000	22,720	22,720	22,720
234	32	(94,432)	16,421	11,263	12,500	-	-	14,000	11,800	11,800	11,000	11,000	11,000
144,931	196,743	12,659	215,677	113,948	111,297	70,917	70,917	119,358	104,718	-	104,718	104,718	104,718
-	49,378	12,819	36,237	41,667	53,135	-	-	71,522	71,522	-	71,522	71,522	71,522
-	49,378	27,815	110,248	113,397	131,528	14,238	14,238	48,347	48,347	-	86,347	86,347	86,347
-	49,378	27,815	113,808	246,942	201,502	230,304	230,304	600	600	-	600	600	600
209,015	192,582	102,876	221,930	197,343	212,204	214,930	214,930	219,941	216,941	(1,543)	218,398	218,398	218,398
68,064	40,358	9,020	23,240	12,288	15,100	12,660	12,660	17,830	15,10	-	15,710	15,710	15,710
7,693	3,159	1,912	1,771	1,871	3,000	1,500	1,500	3,000	2,000	-	2,000	2,000	2,000
285,371	237,474	-	69	-	-	-	-	240,781	237,651	(1,543)	236,708	236,708	236,708
1,325,722	1,802,105	813,244	1,790,126	1,653,485	2,198,830	2,012,485	2,012,485	2,266,727	2,266,727	(5,754)	2,299,030	(2,299,030)	(2,299,030)
													2,189,716

General Fund Operating Expenditures

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual		CY 2006 Budget		CY 2007 Estimates		Department and Division Public Works	DH Request CY 2008	City Admin/ Recommended CY 2008	Ways & Means Committee Review and Effect	BDA Adjusted CY 2008	BDA Approved CY 2008
			CY 2005 Actual	CY 2006 Budget	CY 2006 Budget	CY 2007 Estimates	CY 2007 Estimates							
<b>General Services</b>														
54,403	104,646	50,476	104,590	104,632	205,847	186,161	186,750	202,645	202,311	(2,983)	199,468	-	-	199,468
237,154	170,743	95,803	197,351	197,306	192,450	184,750	184,750	190,650	190,650	-	190,650	-	-	190,650
29,033	4,268	8,795	10,722	8,812	9,500	9,400	9,400	9,500	9,500	-	9,500	-	-	9,500
321,196	291,985	150,547	312,652	311,049	407,837	385,311	385,311	402,581	402,581	(2,983)	399,618	-	-	399,618
<b>Administration</b>														
400,085	370,026	165,093	323,845	218,726	301,640	303,976	303,976	306,695	306,695	(1,129)	289,866	-	-	289,866
151,455	243,354	10,358	13,815	14,601	18,010	14,800	14,800	19,910	19,910	-	19,910	-	-	19,910
6,150	4,620	2,564	3,350	3,896	3,900	2,756	2,756	3,500	3,500	-	3,500	-	-	3,500
429,880	408,002	178,025	341,050	237,213	323,550	321,152	321,152	330,105	324,105	(1,129)	323,076	-	-	323,076
<b>Maintenance</b>														
506,865	269,633	142,061	281,930	165,262	321,238	321,158	321,158	327,288	327,288	(1,129)	326,259	-	-	326,259
62,455	59,100	18,601	48,471	38,904	33,020	30,530	30,530	34,670	34,670	-	34,670	-	-	34,670
107,046	101,310	83,420	110,755	53,123	44,930	44,930	44,930	60,750	60,750	-	60,750	-	-	60,750
676,775	421,043	244,882	451,196	288,288	408,118	396,638	396,638	422,708	422,708	(1,129)	421,679	-	-	421,679
<b>Mechanical</b>														
-	151,924	53,925	92,383	26,927	63,029	62,020	62,020	64,733	64,733	(514)	64,733	-	-	64,733
18,439	441	17,117	201	118	28,510	23,310	23,310	22,470	22,470	-	22,470	-	-	22,470
18,439	22,246	32,9	3,436	1,859	61,150	54,600	54,600	68,050	68,050	-	68,050	-	-	68,050
1,442,990	1,295,641	54,124	96,021	28,904	139,940	139,940	139,940	155,253	155,253	(514)	149,339	-	-	149,339
1,442,990	1,295,641	627,078	1,200,929	835,454	1,242,254	1,242,415	Total Public Works	1,310,860	1,299,846	(5,235)	1,294,311	-	-	1,294,311
<b>Public Safety</b>														
<b>Police Department</b>														
2,841,088	2,951,256	1,486,463	2,766,676	2,628,715	2,522,114	2,534,113	2,534,113	2,580,733	2,584,968	(12,346)	2,572,622	-	-	2,572,622
147,604	150,039	96,244	197,842	186,837	151,078	162,455	162,455	168,375	168,375	-	168,375	-	-	168,375
68,042	68,422	30,936	54,791	91,625	97,700	95,700	95,700	111,360	103,800	-	103,800	-	-	103,800
3,077,735	3,175,718	1,603,643	40,000	3,078,309	2,917,176	2,770,882	2,770,882	2,870,808	2,855,693	(12,346)	2,843,447	-	-	2,843,447
<b>Parks and Recreation</b>														
<b>Fire Services, Department</b>														
2,184,349	2,314,480	1,205,009	2,252,686	2,224,058	2,193,825	2,214,435	2,214,435	2,233,188	2,227,815	(1,716)	2,220,089	-	-	2,220,089
362,245	365,452	325,077	375,837	364,880	364,875	365,481	365,481	401,700	405,700	-	405,700	-	-	405,700
31,079	32,095	8,736	29,939	33,887	43,310	42,630	42,630	52,458	52,458	-	52,458	-	-	52,458
2,517,674	2,712,028	1,558,921	2,667,560	2,644,845	2,632,000	2,632,000	2,632,000	2,685,963	2,685,963	(7,716)	2,678,241	-	-	2,678,241
5,655,499	5,887,748	3,142,464	5,746,869	5,562,021	5,402,892	5,445,874	Total Public Safety	5,562,453	5,541,656	(20,062)	5,521,594	-	-	5,521,594
<b>Aquatic Center*</b>														
<b>Recreation Services</b>														
5,155,444	657,158	181,663	1,500	-	-	-	-	-	-	-	-	-	-	-
184,133	184,133	68,890	193	-	-	-	-	-	-	-	-	-	-	-
64,157	64,157	10,190	-	-	-	-	-	-	-	-	-	-	-	-
763,834	885,541	-	-	-	-	-	-	-	-	-	-	-	-	-
30,507	-	-	-	-	-	-	-	-	-	-	-	-	-	-

## General Fund Operating Expenditures



## Department of Administration

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The Administration is responsible for ensuring that the City's needs are met in an efficient and effective manner in accordance with the policies established by the Board of Aldermen. The following offices are considered part of the Department of Administration: Office of the Mayor and Board of Aldermen and Office of the City Administrator. Other Administrative Departments include: Office of the City Clerk (which includes the Municipal Court Division), Economic Development, Finance (which also include the Divisions of Human Resources and MIS) and General Services.

### **Office of the City Administrator**

In 1972 the Crestwood Board of Aldermen voted to appoint a full-time professional City Administrator and adopted an ordinance establishing the position of City Administrator. In 1995 the voters of the City adopted a Charter that contains provisions for a City Administrator and defines the position's power and duties.

The City Administrator is charged with the responsibility of supervision, coordination, and administration of the City. The Administrator exercises administrative control over all Departments within the City of Crestwood.

The Office of the City Administrator consists of the City Administrator, Executive Secretary, Code Enforcement Officer and an Administrative Intern. Among many other responsibilities, the staff is responsible for:

- Providing policy direction to the Mayor, Board of Aldermen and other City Commissions;
- Direct day-to-day operations of the City and enforcing policies set by the Board of Aldermen;
- Preparing the City's Operating and Capital Improvements Budgets;
- Gathering data, researching and preparing reports for the Board of Aldermen regarding future issues, decisions, or items of interest; and
- Being accessible to public inquires.

### **Goals of the City Administration**

- Continue the implementation of fiscal policies and practices to strengthen the City's overall financial condition.
- Work with the Mayor, Board of Aldermen and City Staff to stimulate Economic Development throughout the Community.

- Implement the *Request for Redevelopment Proposals* Process developed by the Mayor and Board of Aldermen to revitalize Crestwood Plaza Mall.
- Implement the Strategic Plan Action Agenda developed by the Mayor and the Board of Aldermen.
- Continue to examine the services the City provides and find ways to increase efficiencies and decrease costs.
- To keep the Mayor and Board of Aldermen fully informed on the City's financial condition through quarterly financial reports and other updates.
- Continue to devise and implement strategies to improve morale within City Departments and keep employees as informed as possible to what is happening throughout the life of the City.

## Personnel

Positions	Current Number of Employees in Position	Requested Positions for FY 2008
City Administrator	1	1
Executive Secretary	1	1
Administrative Intern	1	1
Code Enforcement Officer	1	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>

### Office of the City Clerk

The City Clerk's Office maintains the official records of the City; provides information to residents and other members of the public; oversees and coordinates the City's elections; organizes, assembles and distributes the Board of Aldermen agendas; creates minutes for Board of Aldermen meetings; authenticates records by signature; witnesses the Mayor's signature on contracts and agreements of the City; collects fees and issues municipal licenses and permits, administers oaths of office to officials and volunteers; assists in the placement of and claims against municipal insurance and worker's compensation policies; and other various duties as required.

### Goals and Objectives of the City Clerk's Office

The City Clerk's Office aims to provide a high level of service to the residents of Crestwood and the general public. The goals of this Office include making public information easily accessible and finding avenues to communicate helpful information to the public. The overriding goal of the City Clerk's Office is to serve the public in a friendly, professional, efficient and timely manner and represent the City.

In 2008, the City Clerk's Office has the following objectives:

1. Document the stored records of the City and purge records as necessary in compliance with the adopted Records Retention Manual.
2. Develop a program to secure back-ups of historical documents off-site (i.e. digital or microfilm copies).
3. Develop documents and a web page that will assist residents with frequently asked questions and other helpful information regarding the City and services offered by the City Clerk's Office.
4. Make the Municipal Code available through the City's website.

### **Personnel**

<b>Positions</b>	<b>Current Number of Employees in Position</b>	<b>Requested Positions for FY 2008</b>
City Clerk	1	1
Deputy City Clerk	1	1
P/T Administrative Clerk	1	1
<b>TOTAL</b>	<b>3</b>	<b>3</b>

### **Municipal Court**

The Municipal Court division prepares, maintains and safeguards all records, reports and documents relating to Court activities in the required manner and within the time frames established by law. The Municipal Court holds sessions three times a month, with the municipal judge, the prosecuting attorney, the court administrator, and the deputy court clerk. The court is responsible for processing all city ordinance violations and traffic code violations, recording dispositions, and collecting fines and court costs as well as the operation of the REJIS computer data system. In addition, the court reports traffic convictions to the Missouri Department of Revenue as required by law.

#### **Goals and Objectives of the Division:**

The goals of the Municipal Court are to handle all violations and reporting as required; to find ways to make the division more efficient and helpful; to streamline processes and continue to implement items recommended in the last court audit; and increase the revenues of the department and City.

In 2008, the Municipal Court has the following objectives:

1. Ensure the integrity of court records and follow the record retention procedures in accordance with state law and City guidelines.
2. Improve the efficiency of caseload management by streamlining existing forms and functions for effective operations.
3. Continue professional development of court personnel by active participation in professional association and training activities.

### **Personnel**

<b>Positions</b>	<b>Current Number of Employees in Position</b>	<b>Requested Positions for FY 2008</b>
Court Administrator	1	1
Court Clerk	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>

### **Office of Economic Development**

The Office of Economic Development coordinates and manages the City's various redevelopment efforts and redevelopment areas, which include two TIF areas, three Transportation Development Districts (TDDs) and four Community Improvement Districts (CIDs). The City receives reimbursement for its administration of these areas, including 1% of TDD sales tax receipts. The City invoices each TIF annually for reimbursement based on actual costs incurred by the City for administration. This office also provides administrative support to the Economic Development Commission.

### **Goals for Economic Development**

Facilitate new opportunities and continued economic growth and vitality for Crestwood's business community and residential neighborhoods.

The following three goals guide the city's economic development program:

1. Foster outreach efforts to retain existing Crestwood businesses.
2. Promote Crestwood's positive image in the region to attract and retain, residents, businesses and workforce.
3. Ensure the government/regulatory climate fosters positive interactions with businesses and residents.

## **Objectives for Economic Development**

1. Implement the *Request for Redevelopment Proposals* Process developed by the Mayor and Board of Aldermen to revitalize Crestwood Plaza Mall.
2. Facilitate a successful completion of the redevelopment process of the Crestwood Plaza Mall.
3. Improve communication with the local business community.
4. Coordinate and compile city's economic data.
5. Expand Crestwood's residential base by promoting the development of a diverse mix of new housing that meets the needs of existing and potential residents.
6. Re-examine the Watson Road Comprehensive Plan to determine what services and merchants are needed, to evaluate the streetscape plan, and to improve vehicular and pedestrian access along Watson Road.
7. Encourage and support projects and new developments that provide "quality of life" amenities for residents and businesses.
8. Encourage and support efforts to attract tourism and entertainment related uses to attract new and exciting businesses that make Crestwood a destination point.
9. Prepare a Comprehensive Marketing Plan for Crestwood.
10. Identify opportunities to improve the City's development and redevelopment policies and procedures.

## **Personnel**

<b>Positions</b>	<b>Current Number of Employees in Position</b>	<b>Requested Positions for FY 2008</b>
Economic and Community		
Development Manager	1	1
P/T Receptionist	1	1
<b>TOTAL</b>	<b>2</b>	<b>2</b>

## **Office of Finance**

The Finance Department is part of the Administration Department with oversight provided by the City Administrator. In FY 2006 the City Administrator reorganized the Department. As part of the reorganization, the Assistant City Administrator provides day-to-day oversight for the following operations: the Finance Department and Divisions of Human Resources and Management Information Systems (MIS).

Within the Office of Finance, there are three staff members including the Assistant Finance Officer, Accountant I/Payroll Clerk and an Accounts Payable Clerk. The Finance Department is responsible for all financial and accounting functions of the City. Principal operations include budget preparation and

monitoring, maintenance of revenue and expenditure accounts, cash management, payroll, employee accruals, cash disbursements, maintenance of fixed asset records and preparation of all financial reports including audits and quarter financial reports for the Board of Aldermen. The Department is also responsible for the adherence to laws of the Federal Government, State of Missouri, and the City Charter, to ensure compliance with proper accounting regulations and policies.

In addition the following financial activities are within the scope of the Finance Department:

- Accounts Payable
- Audits
- General Ledger Maintenance
- Timely Financial Reporting
- Fixed Assets
- Budget
- Debt Administration
- Monitoring the revenues and expenses of the City

### **Goals and Objectives of the Department of Finance**

- Submit the FY 2007 Comprehensive Financial Report and FY 2008 Budget to GFOA for financial recognition.
- Upload all fixed assets into the financial software, maintaining this list and depreciation schedules internally.
- Issue an Annual Finance report to the public at year end of FY 2008.
- Continue to provide and present quarterly revenue and expenditure reports at a public presentation during the Board of Aldermen meeting.
- Process accounts payable within the accepted vendor terms.
- Continue implementing strong accounting practices.
- Destroy the certain financial records which have met the standards set by the state records retention laws. This will eliminate the need for off-site storage.

### **Human Resources**

With the reorganization of the Finance Department, the City Administrator centralized the Human Resources function under the Finance Department. The Assistant City Administrator acts as the Personnel Manager and oversees all personnel functions of the City, which includes the advertisement of new positions, hiring process, hiring and orientation. Within the scope of the department, the Personnel Manager is also responsible for maintaining and updating as needed the City's Personnel Manual and the Pay Plan.

The Personnel Manager acts as the liaison between the insurance benefit providers and the employees and serves as a trustee for the employee's LAGERS Retirement System, as well as the ICMA 457 Deferred Compensation Plan; and as group administrator for employee health, dental, life, long-term disability plans and employee assistance programs.

### **Goals for Human Resources**

- Create a Pay Plan which can be implemented in the City of Crestwood;
- Adopt revised pay plan;
- Create an Investment Policy that will allow the City of Crestwood to maximize its revenue potentials but limit its risk.
- Create/Update Job Descriptions for each employee position;
- Begin implementing a formal process for the New Employee Orientation and Exit Interviews.

### **MIS**

The Assistant City Administrator directly oversees the MIS Division. MIS is responsible for the City's entire network of computers; which includes the maintenance of 11 servers as part of the city's computer network system. The network also includes approximately 90 personal computers and laptops. The City maintains the following software: Microsoft Office, Fundware and REGIS. Staff is expected to stay abreast of current technological trends and apply them to the City network when possible.

### **Personnel**

<b>Positions</b>	<b>Current Number of Employees in Position</b>	<b>Requested Positions for FY 2008</b>
Assistant City Administrator	1	1
Assistant Finance Officer	1	1
Accountant 1/Payroll Clerk	1	1
Accounts Payable	1	1
MIS Director	1	1
<b>TOTAL</b>	<b>5</b>	<b>5</b>

### **General Services:**

General Services encompasses City-wide expenditures, including City insurance, payment for the Annually Appropriated Note, legal and auditing fees, newsletter and supplies.

The salary for the part-time receptionist is budgeted in this category. The salary for this position is budgeted in this category because the position is the City-wide

receptionist; in most cases, the citizens and public make the first contact with the City through this position. In FY 2006, the position was restructured, in order to provide support to the Economic Development Specialist; however, this position is still the first contact person for citizens and the public.

Additionally, the Health Insurance costs for the retirees are budgeted in this category. It is city policy to provide employee health insurance to those retirees that have reached retirement age and have worked for the City for fifteen years. The expense was consolidated to this division in CY 2005.



with a raffle ticket and the tickets are redeemable at the police department. The kids can win several prizes which are donated by local businesses. At the end of the summer, names are drawn from previous winners for larger prizes.

Program Goals:

1. Praise and reward children for acting in a safe manner.
2. Increase the contact of police officers with citizens, parents and children.
3. Create lasting relationships between the residents of Crestwood and their police department.

**Objectives:** The goals can be met by officers actively seeking out children in the residential areas of Crestwood that are engaged in good, safe activities. When the officer notices the child behaving in a safe manner, the officer praises the child. After the officer and child introduce themselves the officer present the raffle ticket to the child with an explanation of the program. The child presents the ticket to their parents to fill out and return to the police department. When the ticket is returned the officer presents the child with a prize. At the end of the summer, all tickets are placed in a can and names are drawn for larger prizes.

**CERT:** Citizen Emergency Response Training is about readiness and being prepared for disaster that can strike without warning, it is people helping people, rescuer safety and doing the greatest good for the greatest number. CERT is a positive and realistic approach to emergency and disaster situations where citizens will be initially on their own and their actions can make a difference. Through training, citizens can manage utilities and put out small fires; treat the three killers by opening airway, controlling bleeding and treating for shock; provide basic medical aid; search for and rescue victims safely; and organize themselves and spontaneous volunteers to be effective. The training is provided to the citizens free of cost and uses instructors from the Police and Fire Department. The Crestwood CERT volunteers meet monthly on the second Monday of the month.

**Neighborhood Watch:** The Crestwood Police Department actively supports the Neighborhood Watch Program. Neighborhood Watch Ward Chairman meets monthly with the Crestwood Police Board. Data banks of Block Captains are maintained by the Police Department. The Neighborhood Watch hosts a meeting every October where all block captains in attendance are provided with information concerning the City of Crestwood, the Police Department and are provided an opportunity to interact with other members.

The Annual *National Night Out* is the high point of this group's activity. Parties are hosted to get neighbors involved and to meet each other. Each year one party is declared the winner of the National Night Out Contest and receives special recognition from the Police Department and the Crestwood Board of Alderman.

Our final objective for 2007 was completed in July 2007. On of the Department's Detectives designed and coordinated the Firing Range/Storage Project. The old firing range has been converted into three storage areas. One area was built to accommodate a single firing range in the future. The other two areas will be left for the Police Department and City Hall Administration. This \$25,000.00 project will pay for itself in three years of off-site storage fees which we currently accumulate.

### **Programs**

**The Alternative:** This program is designed for teenagers between the ages of 11 and 16. It provides teenagers a safe place to meet friends on a Friday night. The program is supervised by the Crestwood Police Department. During the summer of 2007, The Alternative expected to serve 2,000 youths.

Goals:

1. Provide a SAFE place for teenagers to meet and socialize.
2. Provide an alternative to other teenage behaviors.
3. Expose young people to members of the law enforcement community in an attempt to establish a positive relationship at a young and critical age.

This program has continued to build over the last 12 years. In its infancy the program was supported by police department funds. The program has become self-sustaining and actually shows a small profit now. The small profit is normally used to purchase snacks and candy which are given out to children by Crestwood Police Officers on Halloween Night.

**Car Seat Installation Program:** The Crestwood Police Department Precious Cargo Safety Seat Program was started in 2001. The program was started to ensure that child restraint seats were properly installed in motor vehicles. Officers were sent to extensive training on the installation of all types of child restrain systems. With the completion of this training, several of our officers were considered Certified Technicians allowing the Department to be placed on a national list to assist the general public when searching for the closest installer. On average, the current technicians install approximately 15 restraint systems per month.

Program Goals:

1. To assure that child restraint seats are properly and safely installed in motor vehicles.
2. To educate parents on safety seats and the proper installation.

**Safe Kids Summer Program:** The Crestwood Police Department Safe Kids Summer Program was started in 2000 as a way of increasing officer presence in the residential areas of the city. Officers make personal contact with kids, who are acting in a safe manner. When Crestwood officers discover kids acting safely, officers present the kids

**Detective Bureau:** The Detective Bureau is responsible for investigating crimes that occur in Crestwood, utilizing high technology equipment and working in cooperation with other agencies. The Detective Bureau is supervised by one sergeant who is responsible for three detectives. Detectives generally follow up on criminal investigations which normally originate in the field operations, conduct internal investigations and employment background investigations. The Detective Bureau Sergeant and two Detectives are active members in the St. Louis County Major Case Squad. One Detective has been specifically trained in juvenile matters and is referred such cases.

**Communication and Record Retention:** The Communication Section is staffed by five dispatchers. The Police Department additionally houses a Records Retention Division which consists of one Full-Time Record's Clerk.

### **Department Accomplishments**

**Communication:** The Communication System Replacement Team is still on target and has received authorization from the Board of Alderman to single source with Motorola. \$95,000.00 was budgeted in fiscal year 2007 and an additional \$95,000.00 has been requested in the 2008 budget. The team is looking to bring further information to the Board of Alderman in October of FY 2007.

**Safety:** The Police Department was able to re-arm the officers with the Glock Model 22 semi-automatic pistol. The department was able to receive a higher value for the aging Smith and Wesson pistols than originally expected.

**Security:** The first phase of the Police Department's security project has been completed well under budget. This \$25,000.00 is projected to span a three year period. \$8,000.00 was budgeted in fiscal 2007 to deal with physical security issues in the booking room area. This project was planned by one of the Department's Sergeants and was coordinated with Public Services Staff. The first phase of this project was completed well under budget with the expense of only \$5,700.00. The second phase of this project would entail upgrading the closed circuit television monitoring system for both the interior and exterior of the Police Department.

**Police Fleet Replacement Team:** The top priority for budget year 2007 was completed in June with the Department taking possession of and equipping ten, Ford Crown Victoria Police Cruisers. Police Department personnel, Public Services Vehicle Maintenance Supervisor and members of the Finance Department successfully facilitated this project and received approval from the Board of Aldermen to move forward. The City entered into a three year lease with Ford Municipal Leasing. While it had originally been budgeted at \$90,000.00 for FY 2007 to replace three patrol cars, the lease package resulted in a \$76,000.00 annual payment for three years. The Department will continue to look for an appropriate exit strategy while also evaluating the best way to replace the rest of our aging vehicles.



## Department of Police

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### Description of Department

The City of Crestwood Police Department is committed to excellence in servicing the public through enforcement of the law, assuring the peace, and maintaining the quality of life within the Community by respecting the constitutional rights, dignity of all individuals, and carrying out our charge in a fair, impartial and unbiased manner. It is our mission to maintain the integrity and professional image of the Crestwood Police Department and the City of Crestwood while being dedicated to establishing community partnerships among our residents, businesses, elected officials, and other City departments.

The Police Department also works very closely with the City of Crestwood's Police Board, which consists of one Aldermanic representative and five citizens, each appointed by the Mayor. One citizen is appointed from each ward and includes one citizen at large who is charged with the duties as the Board Chairman. The Crestwood Police Board normally meets monthly on the second Monday of each month.

### Department Organization

The Crestwood Police Department is staffed by thirty commissioned officers and seven civilian personnel who are organized into three basic divisions, Administration, Field Operations and Support Services.

**Administration:** The Administrative Division consists of the Chief of Police and his Executive Secretary.

**Field Operations:** The Field Operations Division consists of one captain and 23 uniformed officers and is responsible for all aspects of daily field operations. The Division of Field Operations is broken down into four squads of four patrol officers who are supervised by a Patrol Sergeant. Field Operations is supplemented by one uniformed officer who primarily works the Crestwood Plaza Beat and teaches D.A.R.E. in the City's four elementary schools.

**Traffic Enforcement:** Two uniformed officers are assigned to our traffic unit which also falls under Field Operations. These officers supplement patrol when necessary, enforce traffic laws and investigate traffic accidents. One of the included officers also coordinates the City's bicycle program.

**Support Services:** Support Services consist of our Detective Bureau, Communications Section as well as the Records Department.

## 10-35-063 Public Service Mechanical

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Obj 3 XXX	Obj 4 XXXX	Account Description		DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Approved CY 2008	
									Elc	5011 Wages, Non-Exempt Employees 5015 Overtime Wages					
-	115,056	40,635	68,598	21,461	45,771	45,771	505	5011 Wages, Non-Exempt Employees 5015 Overtime Wages	46,697	46,697	-	46,697	-	46,697	
-	20,216	122	1,199	747	3,000	3,026	510	5110 Health Insurance	3,000	3,000	-	3,000	-	3,000	
-	747	7,023	11,787	281	7,026	7,026	510	5111 Dental Insurance	7,860	7,860	-	7,860	-	7,860	
-	1,220	499	945	194	306	306	510	5112 Life/AD&DL/D Insurance	821	821	(514)	309	-	309	
-	85	1,182	2,229	207	308	308	21	5114 Employee Assistance Program	309	309	-	21	-	21	
-	3,051	1,227	2,101	26	30	465	1,566	5115 Retirement Plan	21	21	-	607	-	607	
-	3,689	2,396	4,160	618	1,530	1,530	510	5116 Workers Compensation Insurance	607	607	-	1,616	-	1,616	
-	6,367	560	973	529	2,838	2,838	515	5210 FICA Taxes	1,616	1,616	-	3,081	-	3,081	
-	1,493	124	664	664	664	664	515	5211 Medicare Taxes	3,081	3,081	-	721	-	721	
-	<u>151,924</u>	<u>53,325</u>	<u>92,383</u>	<u>26,927</u>	<u>63,029</u>	<u>62,020</u>				<u>64,733</u>	<u>64,733</u>	<u>(514)</u>	<u>64,219</u>	<u>-</u>	<u>64,219</u>
-	-	441	171	170	118	250	100	6010 Training & Education	250	250	-	250	-	250	
-	-	-	-	31	-	22,000	6,000	6115 Papers	120	120	-	120	-	120	
-	-	441	171	201	118	28,570	20,000	6210 Maintenance/Repair Motor Vehicles	17,000	17,000	-	17,000	-	17,000	
-	-	-	-	-	-	3,000	620	6313 Maintenance/Repair Other Equipment	5,000	5,000	-	5,000	-	5,000	
-	-	-	-	-	-	200	100	6611 Periodicals & Books	100	100	-	100	-	100	
-	-	-	-	-	-	<u>28,570</u>	<u>23,320</u>			<u>22,470</u>	<u>-</u>	<u>(514)</u>	<u>22,470</u>	<u>-</u>	<u>22,470</u>
-	-	-	-	-	-	-	-	705 Uniform/Clothing	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	710 Office Supplies	-	-	-	-	-	-	-
-	-	-	-	-	-	29,000	24,000	715 Household Supplies	-	-	-	28,000	-	28,000	-
-	18,439	1,229	-	-	-	3,800	3,200	720 Motor Vehicle Fuel	3,500	3,500	-	3,500	-	3,500	-
-	16,714	-	-	-	-	16,000	16,000	720 Motor Vehicle Fluids	20,000	18,000	-	18,000	-	18,000	-
-	468	106	710	1,193	48	1,500	1,500	720 Motor Vehicle Parts	2,900	2,900	-	2,900	-	2,900	-
-	-	222	230	347	7,000	6,000	720 Motor Vehicle Tires	7,000	6,000	-	6,000	-	6,000	-	
-	-	602	16	145	400	400	725 Welding Supplies	700	700	-	700	-	700	-	
-	-	3,063	-	2,232	-	200	100	725 Small Tools & Equipment	200	200	-	200	-	200	-
-	-	170	-	-	3,800	3,000	725 Equipment Parts	3,800	3,500	-	3,500	-	3,500	-	
-	-	-	-	247	126	200	200	735 Safety Equipment & Supplies	200	200	-	200	-	200	-
-	18,439	<u>22,246</u>	<u>329</u>	<u>3,436</u>	<u>1,859</u>	<u>61,150</u>	<u>54,800</u>	<u>735 Other Supplies</u>	<u>250</u>	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>	<u>-</u>
-	<u>18,439</u>	<u>174,611</u>	<u>54,424</u>	<u>96,021</u>	<u>28,904</u>	<u>152,749</u>	<u>139,940</u>	<u>Total Mechanical Commodities</u>	<u>68,050</u>	<u>63,250</u>	<u>(514)</u>	<u>150,453</u>	<u>-</u>	<u>149,939</u>	<u>-</u>
-	-	-	-	-	-	<u>155,253</u>	<u>150,453</u>			<u>(514)</u>	<u>149,939</u>	<u>-</u>	<u>149,939</u>	<u>-</u>	<u>149,939</u>

## 10-35-062 Public Service Maintenance

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Obj xxxx	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BCA Adjusted CY 2008	BCA Approved CY 2008	
1,908	1,489	267	853	978	1,000	1,000	7010	Uniform/Clothing	-	1,000	-	1,000	1,000	
3,540	320	-	451	278	-	-	710	Office Supplies	-	-	-	-	-	
1,186	644	246	553	412	600	600	715	Household Supplies	700	700	-	700	700	
949	900	541	198	113	500	400	715	Janitorial Supplies	500	500	-	500	500	
1,026	702	422	1,633	1,633	1,600	1,200	715	Building Maint. Supplies	500	500	-	500	500	
4,250	1,004	168	10,000	20,535	18,715	-	-	General Maint. Supplies	1,600	1,600	-	1,600	1,600	
17,651	13,616	10,000	3,580	2,528	-	-	720	Motor Vehicle Fuel	-	-	-	-	-	
3,050	1,186	970	10,307	15,736	10,887	-	-	720	Motor Vehicle Fluids	-	-	-	-	-
22	403	-	72	72	-	-	720	Motor Vehicle Parts	-	-	-	-	-	
1,365	831	-	2,843	2,266	-	-	720	Motor Vehicle Tools	-	-	-	-	-	
4,189	1,759	1,048	54	54	-	-	720	Motor Vehicle Tires	-	-	-	-	-	
1,223	65	72	546	607	600	300	725	Welding Supplies	550	550	-	550	550	
726	490	8	3,831	4,086	-	-	725	Small Tools & Equipment	-	-	-	-	-	
20,485	2,359	2,795	5,958	433	-	-	725	Equipment Parts	-	-	-	-	-	
6,119	5,293	1,993	2,171	6,009	15,000	10,000	730	Concrete	-	-	-	-	-	
21,442	6,119	1,053	842	-	-	-	730	7511 Asphalt	-	-	-	-	-	
3,155	3,126	9	842	-	-	-	730	7512 Rock	-	-	-	-	-	
6,119	38,098	28,925	2,216	15,000	15,000	15,000	730	7513 Salt	25,000	25,000	-	25,000	25,000	
6,119	4,846	9,000	11,911	4,996	12,000	10,000	730	7514 Crack Sealant	12,000	12,000	-	12,000	12,000	
346	-	4	-	24	-	-	730	7515 Sidewalk Maint. Supplies	-	-	-	-	-	
6,119	3,675	1,373	2,056	-	4,500	4,500	730	7516 Signs	4,500	4,500	-	4,500	4,500	
228	264	297	308	270	400	400	735	7611 Medical Supplies	400	400	-	400	400	
3,086	2,233	1,412	1,464	1,457	1,500	1,000	735	7612 Safety Equipment & Supplies	1,500	1,500	-	1,500	1,500	
2,354	1,874	1,155	1,503	-	-	-	740	7711 Agricultural Supplies	-	-	-	-	-	
3,099	1,091	10	637	980	500	250	740	7713 Other Supplies	500	500	-	500	500	
107,045	101,310	83,420	110,795	53,123	53,800	44,950	-	Total PS Maintenance Commodities	60,750	60,750	-	60,750	60,750	
676,775	421,043	244,082	481,196	258,288	408,118	396,638	-	Total PS Maintenance Commodities	422,708	422,708	(1,023)	421,679	-	
													421,679	

## 10-35-062 Public Service Maintenance

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Obj 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2008	City Admin Recommendation CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
369,463	194,724	104,569	205,162	121,529	228,479	228,479	505	5011	Wages, Non-Exempt Employees	233,059	-	-	233,059	-
-	346	-	-	-	-	-	505	5014	Wages, Part-Time Employees	-	-	-	-	-
30,536	180	5,315	12,073	8,211	18,000	18,000	505	5015	Overtime Wages	18,000	18,000	-	18,000	-
45,102	5,223	11,169	25,175	16,919	26,426	26,426	510	5110	Health Insurance	29,537	29,537	(1,029)	29,537	-
2,817	1,548	700	1,450	(2,516)	1,353	1,353	510	5111	Dental Insurance	2,457	1,428	-	1,428	-
196	1,362	1,347	1,363	103	1,870	1,870	510	5112	Life/AD&DI/TD Insurance	1,676	1,676	-	1,676	-
15,046	256	120	73	103	180	180	510	5114	Employee Assistance Program	180	180	-	180	-
22,536	5,245	3,171	9,834	4,391	7,768	7,768	510	5115	Retirement Plan	3,030	3,030	-	3,030	-
23,840	14,650	7,435	19,373	11,601	19,944	19,944	510	5116	Workers' Compensation Insurance	20,143	20,143	-	20,143	-
12,962	6,893	14,382	3,777	14,166	14,166	14,166	510	5210	FICA Taxes	15,566	15,566	-	15,566	-
6,724	3,034	1,365	3,102	883	3,313	3,313	510	5211	Medicare Taxes	3,640	3,640	-	3,640	-
<b>506,985</b>	<b>285,633</b>	<b>142,061</b>	<b>291,930</b>	<b>166,262</b>	<b>321,298</b>	<b>321,148</b>			<b>Total PS Maintenance Personnel</b>	<b>327,288</b>	<b>327,288</b>	<b>(1,029)</b>	<b>326,259</b>	<b>326,259</b>
3,498	476	150	370	170	500	500	305	6010	Training & Education	700	700	-	700	-
2,496	-	-	663	276	500	300	605	6011	Travel & Expenses	500	500	-	500	-
898	-	60	101	138	200	200	605	6012	Employee Memberships	200	200	-	200	-
797	2,678	1,360	632	577	900	400	610	6011	Medical Services	1,200	1,200	-	1,200	-
10,910	8,504	360	2,844	3,112	4,500	4,500	610	6115	Other Professional Services	4,500	4,500	-	4,500	-
-	1,925	-	-	-	-	-	612	6159	Street Trees	-	-	-	-	-
4,216	4,185	2,146	3,363	3,365	4,000	3,600	615	6210	Electric	4,000	4,000	-	4,000	-
4,216	4,015	1,695	5,616	5,602	5,000	6,000	615	6211	Natural Gas	6,000	6,000	-	6,000	-
507	1,850	283	356	1,115	400	500	615	6212	Sewer	600	600	-	600	-
507	734	266	2,579	(667)	700	650	615	6213	Water	750	750	-	750	-
-	599	585	1,059	966	420	420	615	6217	Mobile Phones	420	420	-	420	-
-	319	151	491	562	700	560	615	6218	Pagers	600	600	-	600	-
7,661	5,078	3,083	3,851	2,678	-	-	620	6310	Maint/Repair Motor Vehicles	-	-	-	-	-
-	785	53	322	436	-	-	620	6311	Maint/Repair Communications Equip.	-	-	-	-	-
12,163	84	1,238	5,434	1,255	2,500	2,500	620	6312	Maint/Repair Building/Facilities	2,500	2,500	-	2,500	-
-	3,368	440	4,706	2,809	-	-	620	6313	Maint/Repair Other Equipment	-	-	-	-	-
-	44	245	1,990	7,131	2,000	2,000	620	6315	Solid Waste Disposal	2,000	2,000	-	2,000	-
2,115	4,616	964	2,286	2,366	2,500	2,000	630	6450	Equipment Rental	2,500	2,500	-	2,500	-
11,553	10,568	5,464	11,162	8,840	8,000	6,500	630	6452	Other Rental/leases	8,000	8,000	-	8,000	-
1,131	48	47	244	172	200	100	640	6451	Periodicals & Books	200	200	-	200	-
62,745	50,100	18,601	48,471	38,904	33,020	30,530	645	6711	Printing & Binding	-	-	-	-	-
									<b>Total PS Maintenance Contractual</b>	<b>34,670</b>	<b>34,670</b>	<b>-</b>	<b>34,670</b>	<b>-</b>
														<b>34,670</b>

## 10-35-061 Public Services Administration

FY 2013 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	CY 2007 Actual	Account Description			DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008		
								Elig	Obj	3 xxx 4 xxxx							
13,385	197,989	38,640	83,286	63,217	84,534	505	5010	Salaries, Exempt Employees	86,225	86,225	151,249	-	86,225	-	86,225		
298,393	198,125	89,636	173,999	92,391	150,272	505	5011	Wages, Non-Exempt Employees	151,249	-	-	-	151,249	-	151,249		
5,280	-	3,267	3,744	-	6,000	6,000	505	5014	Wages, Seasonal	-	-	-	-	-	-	-	
38,178	26,598	14,552	371	2,405	-	3,000	505	5015	Overtime Wages	3,000	3,000	-	-	-	-	-	
455	42	-	-	1,312	17,449	23,159	510	5110	Health Insurance	28,350	28,350	-	-	-	-	-	
1,719	1,540	696	1,344	809	1,106	1,106	510	5111	Dental Insurance	2,186	2,186	-	-	-	-	-	
76	2,979	1,483	2,611	1,492	1,432	1,432	510	5112	Life/AD&D/LD Insurance	1,431	1,431	-	-	-	-	-	
12,548	-	142	64	83	120	84	510	5114	Employee Assistance Program	84	84	-	-	-	-	-	
8,561	3,450	5,571	7,115	7,983	510	5115	6,072	510	Pension/Family Plan	3,087	3,087	-	-	-	-	-	
5,847	5,410	2,554	5,157	8,901	14,558	13,800	515	5116	Workers Compensation Insurance	6,228	6,228	-	-	-	-	-	
18,816	19,900	7,915	15,570	2,082	3,405	2,920	515	5210	FICA Taxes	15,281	15,281	-	-	-	-	-	
5,307	4,434	1,852	3,641	-	-	-	515	5211	Medicare Taxes	3,574	3,574	-	-	-	-	-	
<b>400,085</b>	<b>379,028</b>	<b>165,093</b>	<b>323,845</b>	<b>323,726</b>	<b>301,640</b>	<b>303,976</b>	<b>303,976</b>	<b>Total PW Administration Personnel</b>	<b>306,695</b>	<b>300,695</b>	<b>(1,029)</b>	<b>299,666</b>	<b>-</b>	<b>299,666</b>	<b>-</b>		
1,806	1,870	730	1,268	1,134	2,000	1,500	605	6010	Training & Education	2,000	2,000	-	-	-	-	-	
2,384	2,848	167	459	1,341	2,900	1,500	605	6011	Travel & Expenses	2,000	2,000	-	-	-	-	-	
965	1,237	100	918	947	950	950	605	6012	Employee Warmships	950	950	-	-	-	-	-	
4,239	-	-	-	-	-	-	610	6111	Medical Services	-	-	-	-	-	-	-	
6,336	11,936	7,860	5,783	5,807	-	7,000	610	6115	Other Professional Services	9,500	9,500	-	-	-	-	-	
-	1,190	-	-	-	-	-	610	6118	Appraisals	-	-	-	-	-	-	-	
-	2,096	836	1,419	952	1,260	1,100	615	6217	Mobile Phones	1,260	1,260	-	-	-	-	-	
439	466	301	377	400	200	620	6313	Main/Repair Other Equipment	400	400	-	-	-	-	-	-	
757	611	670	691	581	500	520	640	6611	Periodicals & Books	500	500	-	-	-	-	-	
194	-	-	-	1,955	600	300	640	6711	Advertising and Publications	500	500	-	-	-	-	-	
2,608	2,150	320	3,297	1,900	1,900	1,900	640	6711	Printing & Binding	1,800	1,800	-	-	-	-	-	
18	140	54	-	900	1,500	-	650	6810	Postage	1,000	1,000	-	-	-	-	-	
<b>19,745</b>	<b>24,354</b>	<b>10,368</b>	<b>13,815</b>	<b>14,601</b>	<b>14,800</b>	<b>5</b>	<b>-</b>	<b>650</b>	<b>6811</b>	<b>Interest Expense/Penalty/Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
2,843	3,632	1,699	2,589	2,848	3,000	2,000	710	7110	Office Supplies	2,600	2,600	-	-	-	-	-	
-	154	-	85	122	-	-	710	7111	Duplicating Supplies	-	-	-	-	-	-	-	
250	-	-	-	-	563	728	600	7113	Drafting Supplies	-	-	-	-	-	-	-	
389	298	385	140	-	16	16	100	715	Houseshold Supplies	600	600	-	-	-	-	-	
182	4	532	340	32	293	100	50	725	7411	Small Tools & Equipment	200	200	-	-	-	-	-
<b>6,150</b>	<b>4,620</b>	<b>2,564</b>	<b>3,390</b>	<b>3,986</b>	<b>3,900</b>	<b>2,750</b>	<b>740</b>	<b>7713</b>	<b>Other Supplies</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>425,980</b>	<b>408,002</b>	<b>178,025</b>	<b>341,050</b>	<b>237,213</b>	<b>323,550</b>	<b>321,526</b>	<b>Total PW Administration Commodities</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>-</b>	
								<b>336,105</b>	<b>324,105</b>	<b>(1,029)</b>	<b>323,076</b>	<b>-</b>	<b>323,076</b>	<b>-</b>	<b>323,076</b>	<b>-</b>	

10-35-060 Public Services General Services

## Personnel

Positions	Current Number of Employees in Position	Requested Positions for FY 2008
Park Maintenance Supervisor	1	1
Park Crew Leader	1	1
Maintenance Workers	1	1
Seasonal Park Maintenance Worker	0	2
TOTAL	3	5

## **Maintenance Division**

The Maintenance Division of the Department of Public Services is responsible for all street maintenance, park maintenance, and vehicle/equipment maintenance within the City of Crestwood. These tasks have been made much more difficult in recent years due to reductions in personnel, reductions in spending, the continued aging of our equipment and infrastructure, and increased costs associated with inflation and rising fuel/material prices. Public Services staff hopes that the recent stabilization and improvement of the cash position of the Capital Improvements Fund will allow the City to spend additional funds on streets and vehicles.

The Maintenance Division completed several important accomplishments in 2007. These accomplishments included:

- Selective slab replacement on Crestwood Manor Drive, Vauk Lane, and Buxton Drive.
- Purchase of a new 2.5 ton truck within budget.
- Purchase of a new skid steer within budget.
- City-wide debris removal after the major storm in December of 2006.
- Timely removal of snow and ice from City streets.
- Oversaw construction of Grant's Trail through the City of Crestwood.
- Continued maintenance and upkeep of all parks facilities at an acceptable level.

The main goal of the Maintenance Division in 2008 will be to continue to maintain the City's streets, rights-of-way, and parks in a satisfactory manner. The Maintenance Division plans to do that by completing the following goals:

- Remove snow and ice from the streets and city owned parking lots in a timely manner during winter storms.
- Replace concrete slabs on Vicary Drive, Pardee Spur, and Bardmont Drive.
- Replace selective sections of curb and gutter on Flamingo, Blackthorn, Heather, Pinewood, and Lantana.
- Continue the City's crack sealing program during the winter and early spring.
- Oversee the work of all utility companies with City owned right-of-way and make sure restorations are performed satisfactorily.
- Implement the City's five-year vehicle and equipment replacement plan and continue to designate as surplus all items which can be removed from the City's asset inventory.
- Utilize seasonal employees to perform weekend trash runs and complete work which has been neglected in the parks over the past two years due to the elimination of seasonal employees. If such employees are removed from budget, continue to prioritize work and complete all necessary maintenance within the parks.

The Public Works Division has numerous goals for the calendar year 2008. These are as follows:

- Investigate the feasibility of transferring a portion of the salaries used to administer the sanitary sewer lateral program into the sewer lateral fund. This would provide a savings to the City's general fund.
- Present to the Planning and Zoning Commission and Board of Aldermen modifications to the Zoning Matrix. Staff may attempt to address this issue through a cooperative agreement with a local university.
- Finalize construction of the Grant Road project from Watson Road to Pardee Road.
- Complete design and right-of-way acquisition for the Pardee Road bridge reconstruction project.
- Choose a consultant to design the improvements to the Whitecliff Park Quarry Bridge.
- Contract to reconstruct Carriemae Court, Grant Park Drive, Conser Court, and Missy Drive.
- Perform all building maintenance listed in year 2008 of the seven-year building maintenance plan. Continue to modify this plan to ensure that all buildings and facilities are maintained at a satisfactory level.
- Oversee final construction of the Villas at Grantwood, the Spectrum Independent Living Facility, and the Sappington Square Development to ensure that these meet City standards.

## Personnel

Positions	Current Number of Employees in Position	Requested Positions for FY 2008
<b>General Services</b>		
Animal Control Officer	1	1
Code Enforcement Officer	1	1
Building Maintenance Technician	2	2
Custodian	1	0
<b>Administration</b>		
Director of Public Services	1	1
Administrative Secretary	1	1
Assistant Director of Public Works	1	1
Superintendent of Maintenance	1	1
Summer Intern	0	1 (Seasonal)
<b>Street Maintenance</b>		
Street Maintenance Supervisor	1	1
Street Crew Leader	1	1
Maintenance Workers	4	4
<b>Vehicle Maintenance</b>		
Vehicle Maintenance Supervisor	1	1
<b>TOTAL</b>	<b>16</b>	<b>15</b>



## **Department of Public Services**

The City of Crestwood's Department of Public Services provides a wide variety of services to the Crestwood community. These services are contained within three divisions, the Recreation Division, the Maintenance Division, and the Public Works Division. Below is a description of each division along with the Public Service Department accomplishments from 2007 and goals for 2008.

### **Public Works Division**

The Public Works Division of the Public Services Department handles administration, permitting, zoning, solid waste, sewer lateral, commercial code enforcement, animal control, floodplain development, utility coordination, building maintenance, storm water, and capital improvement planning, administration, and inspection. Since taking over this department in 2003 I have made it a priority to increase our service and response to the residents. While tasks such as assisting residents with utility problems, working with residents to correct a private storm water problem, or contacting the solid waste provider regarding a missed trash pickup consume a large amount of staff time, I feel that these are important services to our residents and reflect positively on the City staff.

The Public Works Division accomplished several important achievements in 2007. These achievements include:

- Successfully contracted for the mill and overlay of Larsen Lane, Starling Drive, Lodge Drive, Dublin Drive, Fox Creek Drive, Fox Creek Court. Included in this project were also improvements to the parking lot at the Community Center and improvements to the parking lot behind the Public Works Garage. This project was completed under budget.
- Conversion of the firing range to storage, including construction of a masonry block wall to separate police evidence storage and a future firing range.
- Obtained an 80/20 grant from East West Gateway to reconstruct the quarry bridge in Whitecliff Park. Construction is scheduled for 2011.
- Contracted with Burns and McDonnell to design the new Pardee Road bridge which will be constructed in 2009.
- Finalized design and easement acquisition for the Grant Road reconstruction project. This project is scheduled to begin in the fall of 2008.
- Completed extensive revisions to the Animal Control Code.
- Created a comprehensive building and facility maintenance plan that will address all the City's building and facility needs over the next seven years.
- Updated the City's pavement ratings for all streets and revised the City's five-year street maintenance plan accordingly.
- Modified the City's solid waste contract to eliminate the City's participation in debt payment and collection.

## 10-30-050 Finance

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Obj 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
167,922	69,869	32,532	70,469	49,447	59,030	60,015	505	5010 Salaries, Exempt Employees 5011 Wages, Non-Exempt Employees 5013 Wages, Part-time Employees 5015 Overtime Wages	62,220	62,220	62,220	62,220	62,220	
-	76,415	39,442	78,739	69,545	81,240	81,240	505	-	82,870	-	82,870	-	82,870	
1,092	7,524	11,631	23,174	17,188	30,702	30,702	505	-	31,316	-	31,316	-	31,316	
17,806	16,361	2,172	1,455	295	-	505	5110 Health Insurance	-	-	-	-	-	-	
898	898	6,588	19,764	12,681	19,323	20,056	510	5111 Dental Insurance	22,605	-	22,605	-	22,605	
37	730	420	871	737	1,099	1,185	510	5112 Life/AD&D/LD Insurance	2,736	(1,543)	1,193	1,193	1,193	
-	1,531	1,034	(683)	56	72	120	510	5114 Employee Assistance Program	1,197	-	1,197	1,197	1,197	
6,044	85	3,220	2,194	10,268	4,052	5,813	512	5115 Retirement Plan	84	-	84	84	84	
2,150	376	294	5,163	5,163	607	607	614	5116 Workers Compensation Insurance	2,284	-	2,284	2,284	2,284	
10,191	9,561	5,276	10,258	9,493	10,690	10,722	515	5210 FICA Taxes	645	-	645	645	645	
2,874	2,237	1,234	2,399	2,220	2,479	2,507	515	5211 Medicare Taxes	11,416	-	11,416	11,416	11,416	
289,015	192,582	102,876	221,936	187,343	212,204	214,800	-	Total Finance Personnel	2,558	-	2,558	2,558	2,558	
-	535	-	-	599	1,700	700	605	6010 Training & Education	1,850	(1,543)	1,850	1,850	1,850	
863	1,586	157	321	917	1,700	1,700	605	6011 Travel & Expenses	1,440	-	1,440	1,440	1,440	
195	499	305	270	449	800	800	605	6012 Employee Memberships	800	-	800	800	800	
67,030	36,238	7,419	21,893	10,080	8,000	8,000	610	6115 Other Professional Services	6,050	-	5,500	5,500	5,500	
-	629	739	638	46	-	200	610	6217 Mobile Phones	420	-	420	420	420	
50	-	-	-	119	-	200	610	6333 Maint/Repair Other Equipment	-	-	-	-	-	
-	725	832	42	119	-	196	640	6611 Periodicals & Books	200	-	200	200	200	
-	-	25	-	-	2,000	500	640	6711 Printing & Binding	500	-	500	500	500	
-	-	301	-	-	-	5,420	645	6712 Advertising & Publication	7,000	-	5,000	5,000	5,000	
-	-	32	93	-	-	-	645	6711 Printing & Binding	-	-	-	-	-	
68,884	40,358	9,020	23,240	12,288	15,100	12,660	650	6811 Interest Expense	-	-	-	-	-	
-	7,653	3,159	1,912	1,771	1,871	3,000	1,500	7110 Office Supplies	17,840	-	15,710	-	15,710	
7,653	3,159	1,912	1,771	1,871	3,000	1,500	-	Total Finance Commodity	3,000	-	2,000	-	2,000	
-	-	1,375	-	69	-	-	825	8466 Furniture, Fixtures & Equipment	2,000	-	2,000	-	2,000	
-	-	1,375	-	69	-	-	-	Total Finance Capital	-	-	-	-	-	
285,571	237,474	113,808	247,011	201,502	230,304	228,960	-	Total Finance	240,781	237,651	(1,543)	236,108	236,108	

10-25-043 Economic Development

CY 2003 Actual	CY 2004 Actual	Appropriations Ordinances Actuals	FY 2005 Actual	FY 2006 Actual	FY 2007 Budget		CY 2007 Estimates		Obj 3 XXX		Account Description		DH Request CY 2008	City Admin/ Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008	
					2006	2007	2007	2007	2007	2007	2007	2007						
-	-	-	12,590	60,445	58,237	64,254	38,438	505	5010	Salaries, Exempt Employees	60,650	60,650	-	60,650	(60,650)	-		
-	-	-	1,246	5,986	-	6,195	2,307	505	5015	Overtime Wages	-	-	-	-	-	-		
-	-	-	305	288	-	306	155	510	5110	Health Insurance	4,524	4,524	-	4,524	(4,524)	-		
-	-	-	666	490	-	380	211	510	5111	Dental Insurance	271	271	-	271	(271)	-		
-	-	-	14	21	-	30	21	510	5112	Life/ADL/TD Insurance	362	362	-	362	(362)	-		
-	-	-	1,514	2,351	-	2,185	460	510	5114	Employee Assistance Program	21	21	-	21	(21)	-		
-	-	-	42	200	-	191	129	510	5115	Retirement Plan	789	789	-	789	(789)	-		
-	-	-	752	3,593	-	3,369	228	510	5116	Workers Compensation Insurance	222	222	-	222	(222)	-		
-	-	-	176	842	-	788	2,195	515	5210	FICA Taxes	3,763	3,763	-	3,763	(3,763)	-		
-	-	-	-	-	-	513	515	5211	Medicare Taxes	880	880	-	880	(880)	-			
-	-	-	14,986	74,011	-	71,750	78,493	44,430	Total ED Personnel		71,522	71,522	-	71,522	(71,522)	-		
-	-	-	-	-	-	-	-	71,522	-	-	-	-	-	-	-	-		
-	-	-	485	65	3,963	600	350	605	6010	Training & Education	1,080	1,081	-	1,081	(1,081)	-		
-	-	-	16	575	614	2,555	950	605	6011	Travel & Expenses	2,875	2,875	-	2,875	(2,875)	-		
-	-	-	315	1,103	(901)	430	220	605	6012	Employee Memberships	325	325	-	325	(325)	-		
-	-	-	-	-	-	-	1,500	850	6110	Legal Services	-	-	30,000	30,000	(30,000)	-		
-	-	13,064	3,000	-	33,735	32,554	35,000	610	6115	Other Professional Services	2,000	2,000	8,000	8,000	(10,000)	-		
-	-	36,814	8,684	-	100	650	600	610	6120	Accelerated TIF Payoff-Kohl's <sup>(1)</sup>	35,000	35,000	-	35,000	(35,000)	-		
-	-	-	-	-	124	77	210	615	6217	Mobile Phones	420	420	-	420	(420)	-		
-	-	-	-	-	144	20	-	640	6611	Periodicals & Books	75	75	-	75	(75)	-		
-	-	-	-	-	13	-	150	645	6711	Employee Memberships	-	-	-	-	-	-		
-	-	-	-	-	-	-	4,704	12,000	645	6712	Advertising & Publications	-	-	-	-	-	-	
-	-	-	49,878	12,819	36,237	41,667	53,035	49,730	645	6715	Marketing	6,571	6,571	-	6,571	(6,571)	-	
-	-	-	-	-	-	-	-	-	49,347	Total ED Contractual	-	-	38,000	38,000	(86,347)	-		
-	-	-	-	-	-	-	-	-	-	7110	Office Supplies	200	200	-	200	(200)	-	
-	-	-	-	-	-	-	-	-	-	7110	Digital Camera	400	400	-	400	(400)	-	
-	-	-	-	-	-	-	-	-	-	Total Finance Commodities		600	600	-	600	(600)	-	
-	-	-	49,878	27,815	110,248	113,397	131,528	34,160	Total Economic Development		120,469	120,469	-	38,000	38,000	158,469	(158,469)	-

Upon the approval of the Board of Aldermen, the FY 2008 Proposed Economic Development Budget was eliminated. The amount of \$10,000 for Other Professional Services will be recognized in the City Administrator's Budget and the amount of \$35,000 for the acc

## 10-25-042 MIS

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Elig 3 XXX	Obj 4 XXX	Account Description	DH Request CY 2008	City Admin Recommendation CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
505	5010	5011	5015	5016	5017	5018	5019	5020	5021	5022	5023	5024	5025	5026
50,400	108,024	55,759	104,365	56,223	59,030	59,030	505	5010	Wages, Exempt Employees	60,211	60,211	-	60,211	60,211
	-	1,732	7,366	17,352	-	-	605	5011	Wages, Non-Exempt	-	-	-	-	-
3,692	8,864	4,054	2,371	7,295	3,979	4,099	-	505	Overtime Wages	-	-	-	-	-
247	583	278	512	267	247	510	5110	5110	Health Insurance	4,524	4,524	-	4,524	4,524
	-	1,111	613	1,003	493	359	247	510	Dental Insurance	272	272	-	272	272
1,035	2,898	1,801	17	17	21	21	510	5112	Life/AD&D/LTD Insurance	361	361	-	361	361
1,013	237	208	405	2,328	2,007	1,853	21	510	Employee Assistance Program	21	21	-	21	21
2,997	6,983	3,379	191	191	209	180	510	5114	Retirement Plan	783	783	-	783	783
845	1,634	915	1,757	3,598	3,660	3,660	180	5116	Workers' Compensation Insurance	220	220	-	220	220
	60,229	132,123	74,974	146,616	70,027	70,497	842	510	FICA Taxes	3,733	3,733	-	3,733	3,733
							856	515	Medicare Taxes	873	873	-	873	873
							70,931		Total MIS Personnel	70,938	70,938	-	70,938	70,938
												-		70,938
2,505	499	-	-	-	1,800	1,800								
304	963	98	658	743	1,000	610	610	6110	Training & Education	1,800	1,800	-	1,800	1,800
50,243	26,817	17,742	21,565	12,795	10,000	14,500	615	6115	Other Professional Services	500	500	-	500	500
	-	770	466	816	673	500	6216	6216	Telecommunications	10,000	10,000	-	10,000	10,000
31,416	25,538	13,841	27,691	18,447	15,000	16,200	620	615	Mobile Phones	600	600	-	600	600
	84,487	54,587	32,148	50,641	32,658	28,300	625	6410	REJIS Services	21,000	21,000	-	21,000	21,000
							31,270		Total MIS Contractual	34,400	34,400	-	34,400	34,400
												-		22,720
234	32	(94,462)	18,421	11,263	12,500	10,500	710	7110	Office Supplies	14,000	14,000	-	14,000	14,000
	234	32	(94,462)	18,421	11,263	12,500	10,500		Total MIS Commodities	14,000	14,000	-	14,000	14,000
												-		14,000
144,931	186,743	12,659	215,677	113,948	111,701				Total MIS	119,398	104,718	-	104,718	104,718
												-		

10-25-041 General Services

10-25-040 City Administrator

## 10-20-030 Court

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	El 3 Obj 4 XXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Approved CY 2008	
											BOA Approved CY 2008		
36,787	29,221	15,010	28,432	46,149	69,421	69,421	505	5011 Wages, Non-Exempt Employees	70,820	70,820	-	70,820	
48,907	33,936	14,853	27,566	10,666	-	-	505	5013 Wages, Part-Time Employees	12,673	12,678	-	12,678	
545	-	-	7,731	80	600	600	505	5015 Overtime Wages	1,000	1,000	-	1,000	
4,439	14,088	-	12,294	1,076	6,269	4,099	4,099	510 Health Insurance	4,523	4,523	-	4,523	
282	560	286	593	593	488	553	510	5111 Dental Insurance	1,093	3,930	(378)	8,453	
-	706	395	728	552	552	513	492	5112 Life/AD&D/LTD Insurance	532	532	114	715	
1,477	1,323	57	-	41	60	41	42	5114 Employee Assistance Program	42	42	11	646	
2,391	50	815	1,883	1,554	2,360	2,103	510	5115 Retirement Plan	921	921	53	53	
2,735	3,894	83	1,85	189	246	213	510	5116 Workers' Compensation Insurance	259	165	1,086	1,086	
771	832	336	1,694	3,331	3,482	4,304	3,947	515 FICA Taxes	4,453	4,453	305	305	
98,334	84,647	41,262	75,898	71,310	83,063	82,496	936	515 Medicare Taxes	726	5179	-	5,179	
							515	Total Municipal Court Personnel	1,042	1,042	1,226	1,226	
							97,363		97,363	4,798	102,161	-	102,161
1,699	170	46	350	25	600	605	605	6010 Training & Education	800	800	-	800	
65	180	594	318	900	900	900	605	6011 Travel & Expenses	1,100	1,100	-	1,100	
-	481	4,292	70	160	160	160	605	6012 Employee Memberships	200	200	-	200	
-	-	-	6,770	24,600	24,600	24,600	610	6115 Other Professional Services	36,500	36,500	-	36,500	
55	115	-	0	3,500	-	-	610	6120 Municipal Court Mental Health Docet	-	-	900	900	
69	88	159	40	340	200	200	610	6121 Prisoner Services	5,500	5,500	-	5,500	
583	516	628	80	0	90	90	610	6133 Maint/Repair Other Equipment	200	200	-	200	
-	370	272	988	1,508	1,000	1,000	640	6611 Periodicals & Books	90	90	-	90	
2,470	1,955	-	1,972	7,212	10,127	31,990	850	6815 Municipal Court Bank Fees	1,200	1,000	-	1,000	
						31,990		Total Municipal Court Contractual	46,490	46,280	900	47,190	
426	36	171	369	598	350	425	710	7110 Office Supplies	500	500	-	500	
426	36	171	369	598	350	425		Total Municipal Court Commodities	500	500	-	500	
101,230	86,638	43,405	83,479	82,025	115,313	114,731		Total Municipal Court	144,353	144,153	5,698	149,851	
											-	149,851	

10-15-020 City Clerk

## 10-10-011 Board of Aldermen

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	El Obj XXX	Account Description	DH Request CY 2008	City Admin Recommendation CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008	
33,600	31,850	16,975	33,639	33,561	33,800	505	5012 Wages, Elected Officials	33,600	33,600	-	33,600	-	
3,752	91	52	119	109	33,600	112	5116 Workers' Compensation Insurance	119	119	-	119	-	
2,005	2,082	1,052	2,046	2,083	2,083	515	5210 FICA Taxes	2,083	2,083	-	2,083	-	
565	482	246	488	479	487	487	5211 Medicare Taxes	487	487	-	487	-	
<b>39,923</b>	<b>34,405</b>	<b>18,325</b>	<b>36,324</b>	<b>36,195</b>	<b>36,290</b>	<b>36,282</b>	<b>Total BOA Personnel</b>	<b>36,289</b>	<b>36,289</b>	<b>-</b>	<b>36,289</b>	<b>-</b>	
312	879	168	269	680	1,000	750	605	6011 Travel & Expenses	1,100	1,100	-	1,100	-
123	-	120	-	-	9,200	18,000	6100	6115 Other Professional Services	3,200	3,000	(3,000)	-	-
253	-	205	125	650	30	-	640	6611 City Memberships	30	30	-	30	-
<b>687</b>	<b>879</b>	<b>523</b>	<b>394</b>	<b>1,330</b>	<b>10,480</b>	<b>18,750</b>	<b>645</b>	<b>6711 Printing &amp; Binding</b>	<b>250</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>-</b>
18	-	-	-	860	500	150	710	7110 Office Supplies	4,580	4,380	(3,000)	1,380	-
18	-	-	-	860	500	150	710	7110 Office Supplies	300	300	-	300	-
<b>49,628</b>	<b>35,364</b>	<b>18,849</b>	<b>36,718</b>	<b>38,384</b>	<b>47,270</b>	<b>55,182</b>	<b>Total BOA Commodities</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>300</b>	<b>-</b>	
							<b>Total Board of Aldermen</b>	<b>41,169</b>	<b>49,969</b>	<b>(3,000)</b>	<b>37,969</b>	<b>-</b>	
												<b>37,969</b>	

## 10-10-010 Mayor

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Elc 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2008	City Admin Recommened CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008	
8,400	8,400	4,200	8,410	8,390	8,400	8,400	505	5012	Wages, Elected Officials	8,400	8,400	-	8,400	-	
476	25	14	19	27	30	28	510	5116	Workers' Compensation Insurance	30	30	-	30	-	
501	434	260	521	512	521	521	515	5210	FICA Taxes	521	521	-	521	-	
141	102	61	122	120	122	122	515	5211	Medicare Taxes	122	122	-	122	-	
<b>9,519</b>	<b>8,981</b>	<b>4,535</b>	<b>9,072</b>	<b>9,049</b>	<b>9,072</b>	<b>9,072</b>	<b>9,071</b>	<b>Total Mayor Personnel</b>		<b>9,073</b>	<b>9,073</b>	<b>-</b>	<b>9,073</b>	<b>-</b>	
604	278	20	985	1,197	1,990	1,700	605	6011	Travel & Expenses	1,990	1,990	-	1,990	-	
-	-	-	10	60	250	100	605	6012	Employee Memberships	160	160	-	160	-	
30	69	-	196	354	-	250	610	6115	Other Professional Services	200	200	-	200	-	
In Fund 040	In fund 040	250	57	30	-	-	615	6217	Mobile Phones	-	-	-	-	-	
-	-	-	-	-	-	250	-	640	6610	City Memberships	100	100	-	100	-
-	4,770	886	83	1,836	1,959	100	-	640	6611	Periodicals & Books	100	100	-	100	-
244	146	169	-	-	3,600	3,000	645	6710	Public Relations & Promotion	3,750	4,030	-	4,030	-	
<b>1,128</b>	<b>6,253</b>	<b>336</b>	<b>3,531</b>	<b>3,216</b>	<b>7,940</b>	<b>6,100</b>	<b>7,940</b>	<b>Total Mayor Contractual</b>		<b>6,500</b>	<b>6,780</b>	<b>-</b>	<b>6,780</b>	<b>-</b>	
130	-	-	461	305	400	300	710	7110	Office Supplies	200	200	-	200	-	
3	-	-	-	-	100	-	715	7210	Household Supplies	100	100	-	100	-	
<b>133</b>	<b>-</b>	<b>-</b>	<b>461</b>	<b>84</b>	<b>200</b>	<b>-</b>	<b>740</b>	<b>7713</b>	<b>Other Supplies</b>	<b>150</b>	<b>150</b>	<b>-</b>	<b>150</b>	<b>-</b>	
<b>10,779</b>	<b>15,214</b>	<b>4,871</b>	<b>4,871</b>	<b>13,064</b>	<b>12,654</b>	<b>700</b>	<b>300</b>	<b>Total Mayor Commodities</b>		<b>450</b>	<b>450</b>	<b>-</b>	<b>450</b>	<b>-</b>	
					<b>15,471</b>	<b>17,412</b>	<b>15,471</b>	<b>Total Mayor</b>		<b>16,023</b>	<b>16,303</b>	<b>-</b>	<b>16,303</b>	<b>-</b>	
														<b>16,303</b>	

## Park and Stormwater Fund Revenues 23-00-000

FY 2013 Actual	FY 2014 Actual	Approps. Ord Actuals		CY 2015 Actuals		CY 2016 Actuals		CY 2017 Budget		CY Estimates		CY 2017 Estimates		CY 2017 Obj XXX		CY 2017 Etc XXX		Account Description		Finance Projections CY 2018		City Admin Approved CY 2018		BOA Adjusted		BOA Approved					
		July 1-Dec 31, 2014	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals		
2,053,560	1,850,641	1,881,449	904,500	1,580,294	1,606,915	1,485,476	36,000	405	4016	Half-Cent TIF Park & Stormwater Sales Tax	1,510,600	1,458,600	29,600	1,458,600	-	-	1,458,600	29,600	-	-	25,600	-	1,458,600	29,600	-	1,458,600	29,600	1,458,600	29,600		
2,053,560	1,850,641	1,881,449	916,078	1,629,078	1,638,439	1,521,476	1,570,000	405	4016	Half-Cent TIF Park & Stormwater Sales Tax	1,540,600	1,488,200	1,488,200	1,488,200	-	-	1,488,200	1,488,200	-	-	1,488,200	1,488,200	-	-	1,488,200	1,488,200	-	1,488,200	1,488,200	1,488,200	
45,310	49,224	49,224	3,470	147,908	168,133	167,000	138,100	435	4310	Aquatic Center Pass	160,000	167,000	(12,000)	167,000	-	-	165,000	167,000	-	-	165,000	167,000	-	-	165,000	167,000	-	165,000	167,000	165,000	
10,089	11,518	11,518	3,556	19,976	17,564	18,000	14,900	435	4311	Aquatic Center Pass	18,000	18,000	-	18,000	-	-	18,000	18,000	-	-	18,000	18,000	-	-	18,000	18,000	-	18,000	18,000	18,000	
84,457	77,233	77,233	42,032	100,682	96,897	94,000	94,000	435	4312	Aquatic Center Daily Admissions	86,000	94,000	-	94,000	-	-	94,000	94,000	-	-	94,000	94,000	-	-	94,000	94,000	-	94,000	94,000	94,000	
34,052	36,076	36,076	36,849	71,986	67,621	64,800	62,000	435	4313	Aquatic Center Concessions	64,800	62,000	-	62,000	-	-	64,800	64,800	-	-	64,800	64,800	-	-	64,800	64,800	-	64,800	64,800	64,800	
421	2,851	1,240	2,587	1,060	110	2,000	3,810	435	4314	Aquatic Center Rental	2,000	2,000	-	2,000	-	-	2,000	2,000	-	-	2,000	2,000	-	-	2,000	2,000	-	2,000	2,000	2,000	
743	170	95	195	4,239	10,318	10,000	9,900	435	4315	Aquatic Center Locker Rental	10,000	10,000	-	10,000	-	-	10,000	10,000	-	-	10,000	10,000	-	-	10,000	10,000	-	10,000	10,000	10,000	
275,773	286,317	287,205	87,295	347,752	361,702	355,830	322,950	435	4316	Aquatic Center ID Cards	340,900	356,000	(12,000)	356,000	-	-	344,000	356,000	-	-	344,000	356,000	-	-	344,000	356,000	-	344,000	356,000	344,000	
2,157	1,597	1,597	12,481	23,921	21,204	23,000	21,000	440	4410	Community Center Recreation Pass	22,000	22,000	-	22,000	-	-	22,000	22,000	-	-	22,000	22,000	-	-	22,000	22,000	-	22,000	22,000	22,000	
5,531	7,531	7,531	283	1,684	1,095	1,600	1,500	440	4411	Community Center Concessions	1,500	1,500	-	1,500	-	-	1,500	1,500	-	-	1,500	1,500	-	-	1,500	1,500	-	1,500	1,500	1,500	
3,693	7,453	7,453	3,208	6,519	5,445	6,000	5,500	440	4412	Racquetball Courts	6,000	6,000	-	6,000	-	-	6,000	6,000	-	-	6,000	6,000	-	-	6,000	6,000	-	6,000	6,000	6,000	
2,116	2,116	2,116	25	2,446	2,969	3,000	3,000	440	4413	LeagueCourt Fees	2,969	3,000	-	3,000	-	-	2,969	3,000	-	-	2,969	3,000	-	-	2,969	3,000	-	2,969	3,000	2,969	
1,286	1,286	1,286	6,749	12,779	10,563	12,900	12,600	440	4414	Community Center Room Rentals	12,900	12,600	-	12,600	-	-	12,900	12,600	-	-	12,900	12,600	-	-	12,900	12,600	-	12,900	12,600	12,900	
286	286	286	1	272	486	100	100	440	4415	Community Center Locker Rentals	486	100	-	100	-	-	486	100	-	-	486	100	-	-	486	100	-	486	100	486	
873	873	873	3,600	7,178	5,346	6,800	5,300	440	4416	Community Center Guest Fees	6,800	5,300	-	5,300	-	-	6,800	5,300	-	-	6,800	5,300	-	-	6,800	5,300	-	6,800	5,300	6,800	
230	230	230	172	80	211	100	100	440	4417	Tennis/Racquetball Court Pass	211	100	-	100	-	-	211	100	-	-	211	100	-	-	211	100	-	211	100	211	
2,341	2,341	2,341	68	-	-	-	-	440	4418	Institutions for Net	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52,866	53,868	53,868	26,587	54,879	47,318	53,400	48,775	440	4420	Miscellaneous Community Center	48,775	48,775	-	48,775	-	-	48,775	48,775	-	-	48,775	48,775	-	-	48,775	48,775	-	48,775	48,775	48,775	
28,205	25,204	25,204	12,494	29,158	30,777	29,000	29,000	445	4510	Fitness-Residents	29,000	29,000	-	29,000	-	-	29,000	29,000	-	-	29,000	29,000	-	-	29,000	29,000	-	29,000	29,000	29,000	
15,391	15,391	15,391	9,375	19,103	17,547	7,656	7,500	445	4511	Fitness-Non Resident	7,500	445	4511	445	4511	445	4511	7,500	445	4511	445	4511	445	4511	445	4511	445	4511	445	4511	
17,731	17,731	17,731	7,313	19,103	17,547	7,656	7,500	445	4512	Performing Arts/Resident	7,500	445	4512	445	4512	445	4512	7,500	445	4512	445	4512	445	4512	445	4512	445	4512	445	4512	
14,038	15,441	15,441	12,579	14,038	12,579	14,038	14,038	445	4513	Performing Arts/Non Resident	14,038	12,579	-	12,579	-	-	12,579	12,579	-	-	12,579	12,579	-	-	12,579	12,579	-	12,579	12,579	12,579	
1,922	1,922	1,922	2,892	1,316	1,316	1,316	1,316	445	4514	Arts-Resident	1,316	1,316	-	1,316	-	-	1,316	1,316	-	-	1,316	1,316	-	-	1,316	1,316	-	1,316	1,316	1,316	
5,887	2,987	2,987	706	1,218	925	15,032	13,978	445	4515	Arts-Non Residents	15,032	13,978	-	13,978	-	-	15,032	13,978	-	-	15,032	13,978	-	-	15,032	13,978	-	15,032	13,978	15,032	
13,839	13,087	13,087	6,013	12,841	12,345	8,342	10,000	445	4516	Gen Sports & Leagues-Resident	12,345	8,342	-	8,342	-	-	12,345	8,342	-	-	12,345	8,342	-	-	12,345	8,342	-	12,345	8,342	12,345	
41,502	40,555	40,555	17,915	17,915	17,915	17,915	17,915	445	4517	Gen Sports & Leagues-Non Resident	17,915	17,915	-	17,915	-	-	17,915	17,915	-	-	17,915	17,915	-	-	17,915	17,915	-	17,915	17,915	17,915	
5,361	3,361	3,361	2,489	2,887	2,887	2,245	2,700	445	4518	Cards-Resident	2,700	2,245	-	2,245	-	-	2,700	2,245	-	-	2,700	2,245	-	-	2,700	2,245	-	2,700	2,245	2,700	
3,361	3,361	3,361	760	45,096	42,000	52,074	52,074	445	4519	Cards-Non Resident	42,000	52,074	-	52,074	-	-	42,000	52,074	-	-	42,000	52,074	-	-	42,000	52,074	-	42,000	52,074	42,000	
1,082	1,082	1,082	760	48,254	8,254	8,254	8,254	445	4520	Day Camp-Resident	8,254	8,254	-	8,254	-	-	8,254	8,254	-	-	8,254	8,254	-	-	8,254	8,254	-	8,254	8,254	8,254	
7,736	834	834	7,548	7,548	7,548	7,548	7,548	445	4521	Day Camp-Non Resident	7,548	7,548	-	7,548	-	-	7,548	7,548	-	-	7,548	7,548	-	-	7,548	7,548	-	7,548	7,548	7,548	
5,536	822	822	4,538	4,538	4,538	4,538	4,538	445	4522	Swim Programs-Resident	4,538	4,538	-	4,538	-	-	4,538	4,538	-	-	4,538	4,538	-	-	4,538	4,538	-	4,538	4,538	4,538	
54,190	54,190	54,190	14,032	13,973	13,973	13,973	13,973	445	4523	Swim Programs-Non Resident	13,973	13,973	-	13,973	-	-	13,973	13,973	-	-	13,973	13,973	-	-	13,973	13,973	-	13,973	13,973	13,973	
1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	445	4524	Special Events	1,197	1,197	-	1,197	-	-	1,197	1,197	-	-	1,197	1,197	-	-	1,197	1,197	-	1,197	1,197	1,197	
6,443	6,443	6,443	6,443	6,443	6,443	2,271	2,271	445	4525	Consignments Sales	2,271	2,271	-	2,271	-	-	2,271	2,271	-	-	2,271	2,271	-	-	2,271	2,271	-	2,271	2,271	2,271	
1,197	1,197	1,197	1,197	1,197	1,197	1,197	1,197	445	4526	Day Trips-Resident	1,197	1,197	-	1,197	-	-	1,197	1,197	-	-	1,197	1,197	-	-	1,197	1,197	-	1,197	1,197	1,197	
2,985	2,985	2,985	4,276	4,276	4,276	4,276	4,276	445	4527	Day Trips-Non Resident	4,276	4,276	-	4,276	-	-	4,276	4,276	-	-	4,276	4,276	-	-	4,276	4,276	-	4,276	4,276	4,276	
15,836	15,836	15,836	1,197	1,197	1,197	1,197	1,197	445	4528	YTFMSP-Resident	1,197	1,197	-	1,197	-	-	1,197	1,197	-	-	1,197	1,197	-	-	1,197	1,197	-	1,197	1,197	1,197	
230,772	230,772	230,772	94,518	247,587	21,166	238,475	238,475	238,475	238,475	Total Recreation Programs 445	238,475	238,475	-	238,475	-	-	238,475	238,475	-	-	238,475	238,475	-	-	238,475	238,475	-	238,475	238,475	238,475	

## Other Park Operations

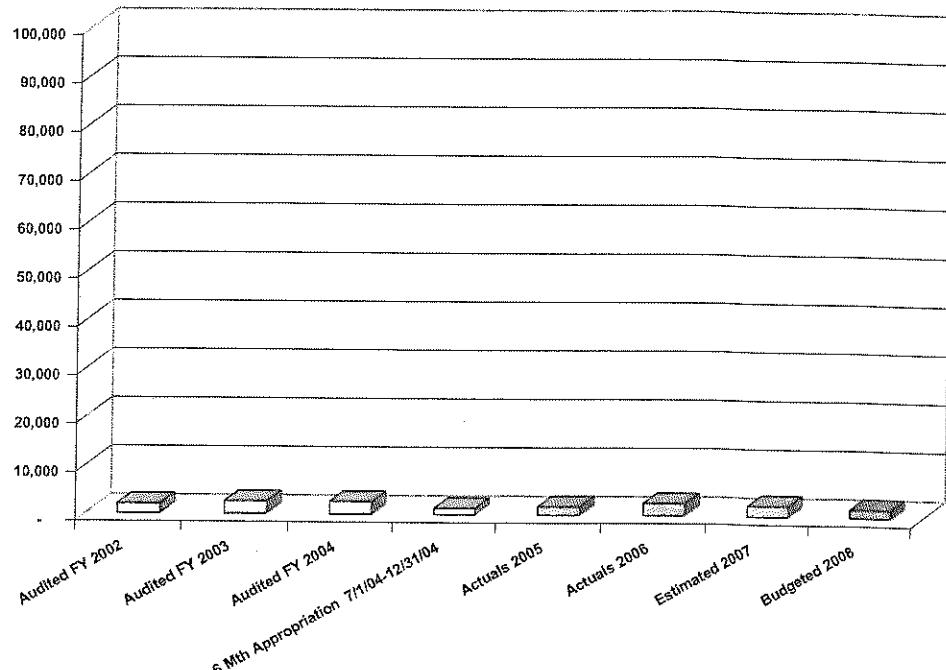
Revenues for Other Park Operations include pet tags and animal impoundment. All residents who are pet owners must buy pet tags from the City for each animal owned by the resident. Pet tags revenues are estimated to be \$1,200 in CY 2008. Animal impoundment is also part of Other Park Operations. If an animal is impounded at the City's animal shelter, the owner of the impounded animal must pay a fee when retrieving the animal. Animal impoundment is estimated to generate \$500 for CY 2008.

### Other Park Operations Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	1,969	0.02%	N/A	-19.88%
Audited FY 2003	2,540	0.03%	N/A	28.98%
Audited FY 2004	2,540	0.03%	N/A	0.02%
6 Mth Appropriation 7/1/04-12/31/04	1,305	N/A	0.12%	N/A
Actuals 2005	1,739	N/A	0.08%	-46.10%
Actuals 2006	2,474	N/A	0.10%	42.31%
Estimated 2007	2,200	N/A	0.10%	-11.07%
Budgeted 2008	2,200	N/A	0.10%	-11.07%

The graph below illustrates the five-year history of the Other Park Operations Revenues:

Revenue History: Other Park Operations



## Other Recreation

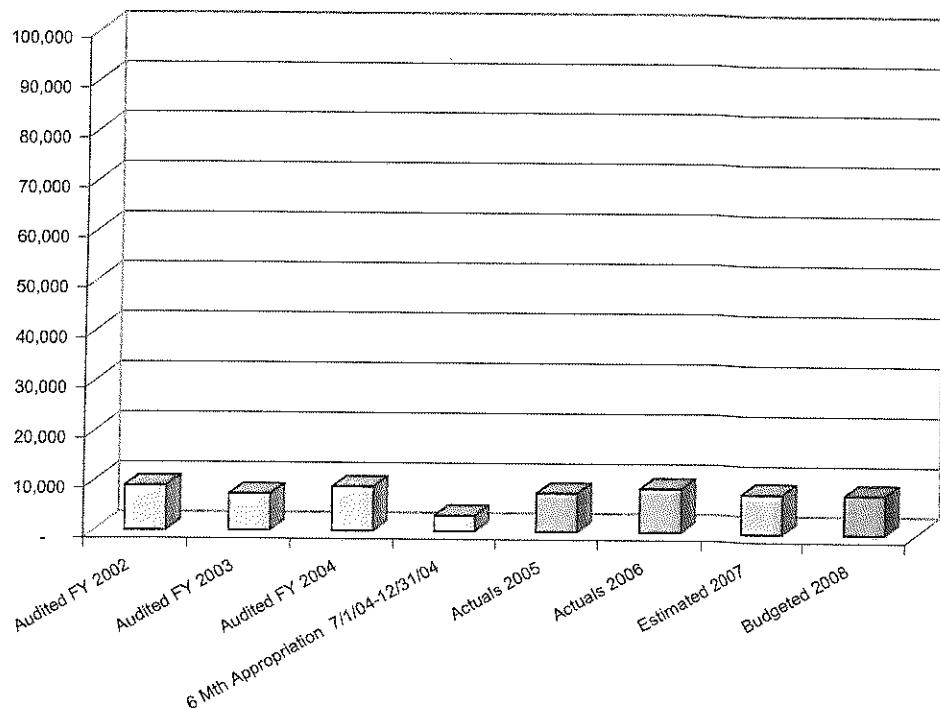
Other Recreation revenue consists of the revenues generated by renting park facilities, and softball or volleyball fields to the public. It is projected that Other Recreation will generate \$7,900 in revenues for the Park and Stormwater Fund in CY 2008.

### **Other Recreation Revenue History**

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	8,069	0.09%	N/A	N/A
Audited FY 2002	8,985	0.11%	N/A	11.36%
Audited FY 2003	7,344	0.09%	N/A	-18.26%
Audited FY 2004	8,855	0.10%	N/A	20.57%
6 Mth Appropriation 7/1/04-12/31/04	3,152	N/A	0.28%	N/A
Actuals 2005	7,728	N/A	0.34%	-14.59%
Actuals 2006	8,762	N/A	0.35%	13.38%
Estimated 2007	7,800	N/A	0.35%	-10.97%
Budgeted 2008	7,900	N/A	0.37%	-9.83%

The graph below illustrates the five-year history of the Other Recreation Revenues:

**Revenue History: Other Recreation Revenue**



## Historic Facilities

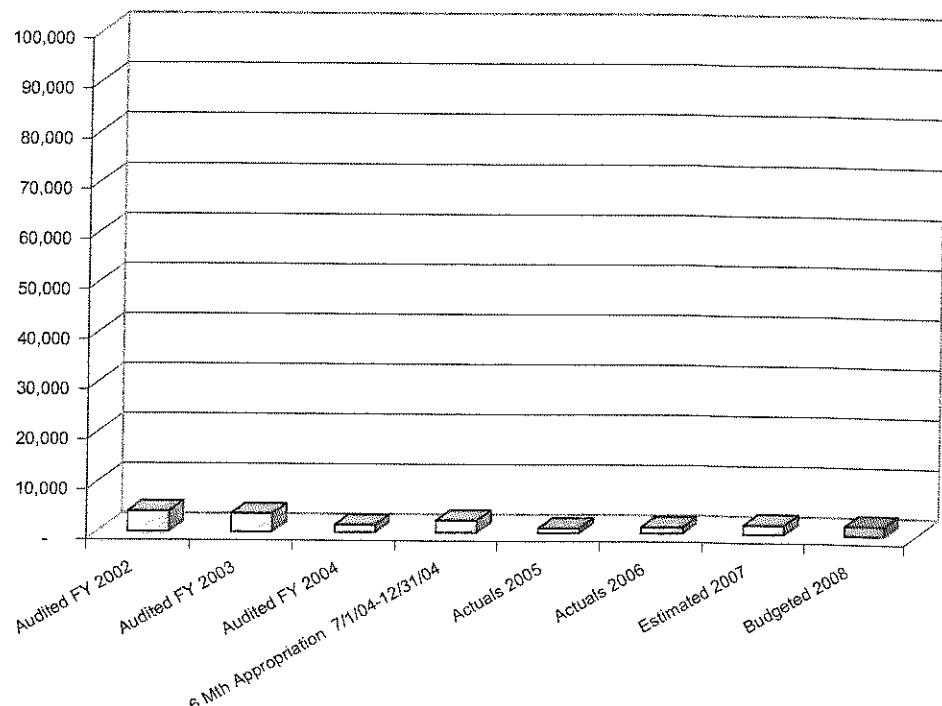
The Sappington House is considered a Historic Landmark and it is a unique facility to the City of Crestwood. Thomas Sappington built the home in 1808. The home remains on the original site and is an example of Federal architecture (1780-1830), which was popular in the eastern United States. This type of architecture is very rare in the state of Missouri. Restoration on the home began in 1963 and the home opened for public tours in 1966. The City and the Sappington House Foundation maintain the home. Admissions into the house for guided tours of the complex comprise most of the revenues generated by the Sappington House. In total, it is projected that the Sappington House will generate \$1,997 in revenues for CY 2008.

### Historic Facility Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	4,123	0.05%	N/A	63.73%
Audited FY 2003	3,644	0.04%	N/A	-11.61%
Audited FY 2004	1,457	0.02%	N/A	-60.02%
6 Mth Appropriation 7/1/04-12/31/04	2,425	N/A	0.21%	N/A
Actuals 2005	945	N/A	0.04%	-54.22%
Actuals 2006	1,252	N/A	0.05%	32.49%
Estimated 2007	1,600	N/A	0.07%	27.82%
Budgeted 2008	1,997	N/A	0.09%	59.52%

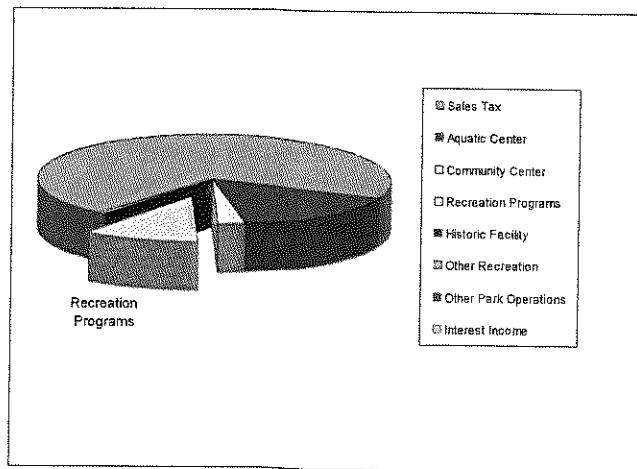
The graph below illustrates the five-year history of the Historic Facility Revenues:

Revenue History: Historic Facility



## Recreation Services

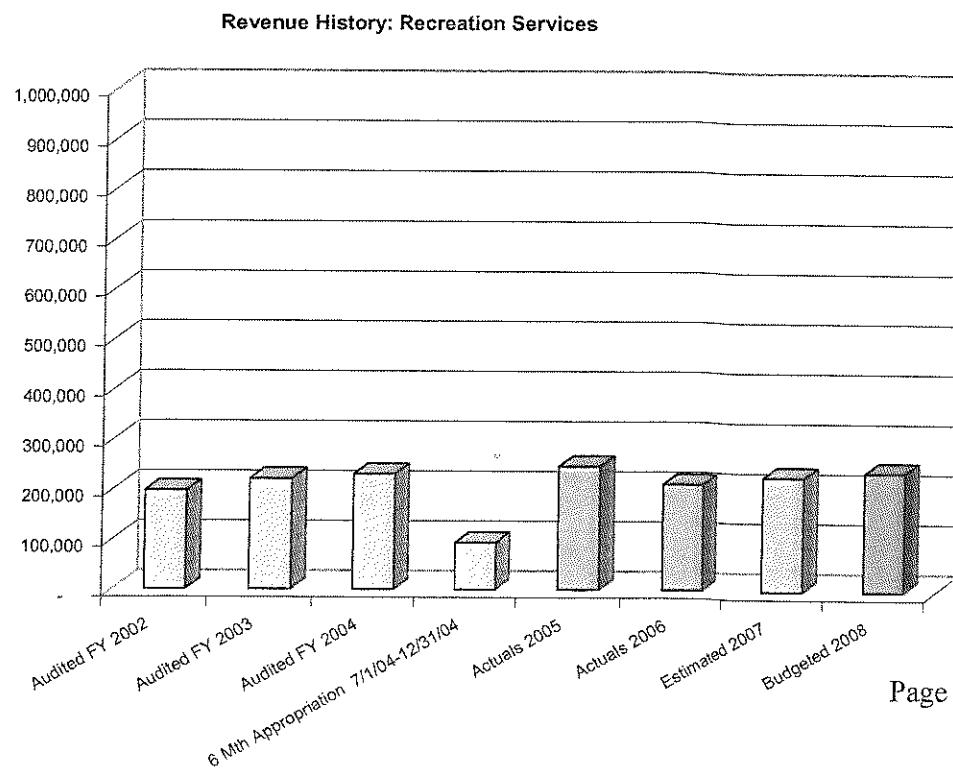
Recreation Services, which includes all the programs conducted throughout the year by the Parks and Recreation Department, generate approximately 12% of the total Park and Stormwater Fund revenues for the City in CY 2008. In CY 2008 it is projected that Recreation Services will generate \$250,475. The programs which are very popular among residents and non-residents include camps, dance classes, and fitness programs.



### Recreation Services Revenue History

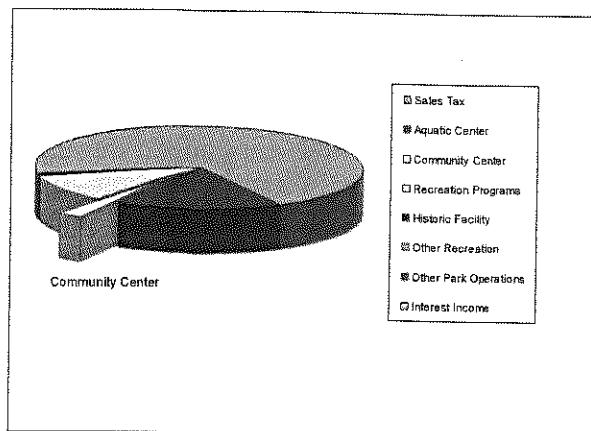
Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	197,405	2.39%	N/A	-13.48%
Audited FY 2003	220,722	2.61%	N/A	11.81%
Audited FY 2004	230,148	2.63%	N/A	4.27%
6 Mth Appropriation 7/1/04-12/31/04	94,518	N/A	8.35%	N/A
Actuals 2005	247,567	N/A	10.78%	7.04%
Actuals 2006	211,965	N/A	8.51%	-14.38%
Estimated 2007	228,075	N/A	10.20%	7.60%
Budgeted 2008	250,475	N/A	11.59%	18.17%

The graph below illustrates the five-year history of the Recreation Services Revenues:



## Community Center

Crestwood's Community Center, which is located in Whitecliff Park, generates revenues for the City in the form of user fees, rentals, and pass sales. These revenues account for approximately 2% of the total projected Park Stormwater Fund revenues for CY 2008 of \$49,200.

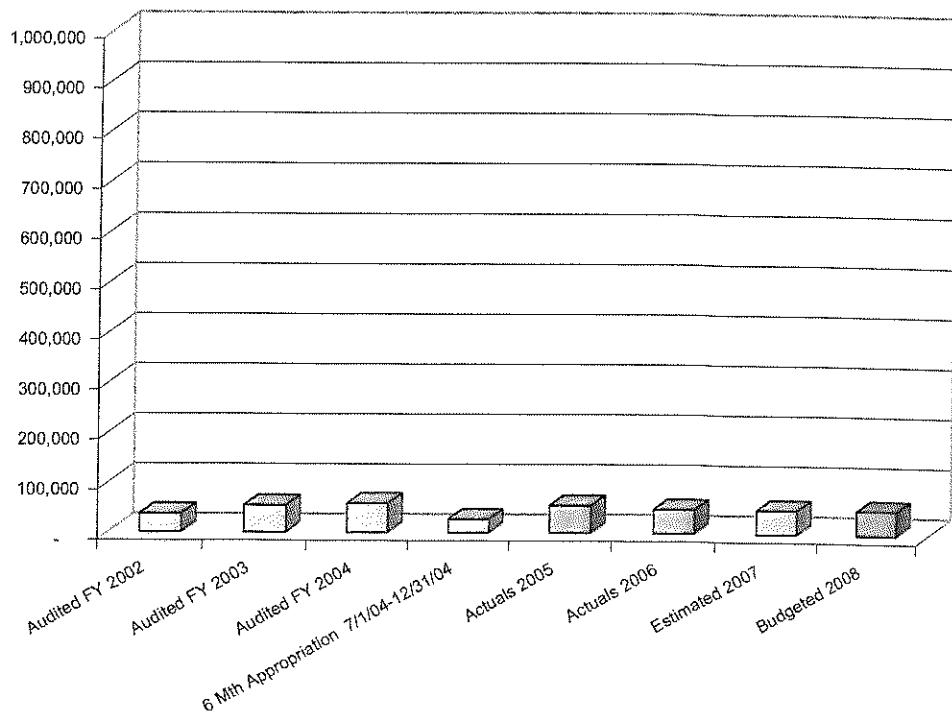


Community Center Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	37,002	0.45%	N/A	-12.25%
Audited FY 2003	53,666	0.64%	N/A	45.04%
Audited FY 2004	58,389	0.67%	N/A	8.80%
6 Mth Appropriation 7/1/04-12/31/04	26,587	N/A	2.35%	N/A
Actuals 2005	54,879	N/A	2.39%	-6.40%
Actuals 2006	47,318	N/A	1.90%	-13.78%
Estimated 2007	48,775	N/A	2.18%	3.08%
Budgeted 2008	49,200	N/A	2.28%	3.98%

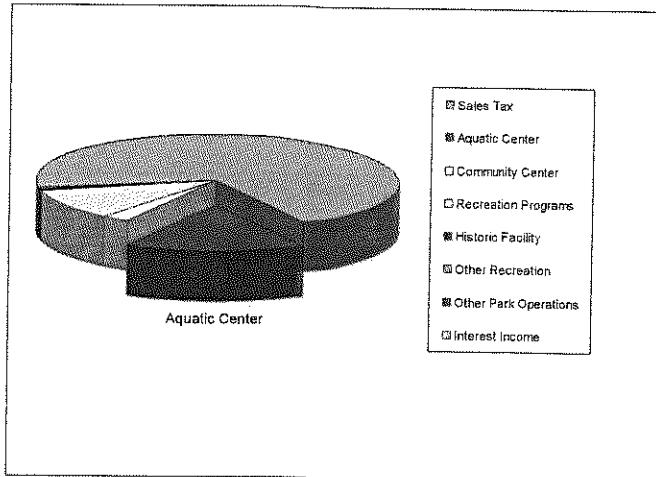
The graph below illustrates the five-year history of the Community Center Revenues.

Revenue History: Community Center



## Aquatic Center

Before 2002, the City of Crestwood operated a smaller pool, which generated some income for the City. The Aquatic Center at Whitecliff was built in 2001 and began generating revenues for the summer season of 2002. The Aquatic Center generates revenues from pass sales, admission fees, concessions and rentals. The projected revenue generated by the Aquatic Center in CY 2008 is \$344,000; this represents 16% of the total revenues generated for the Park and Stormwater Fund.

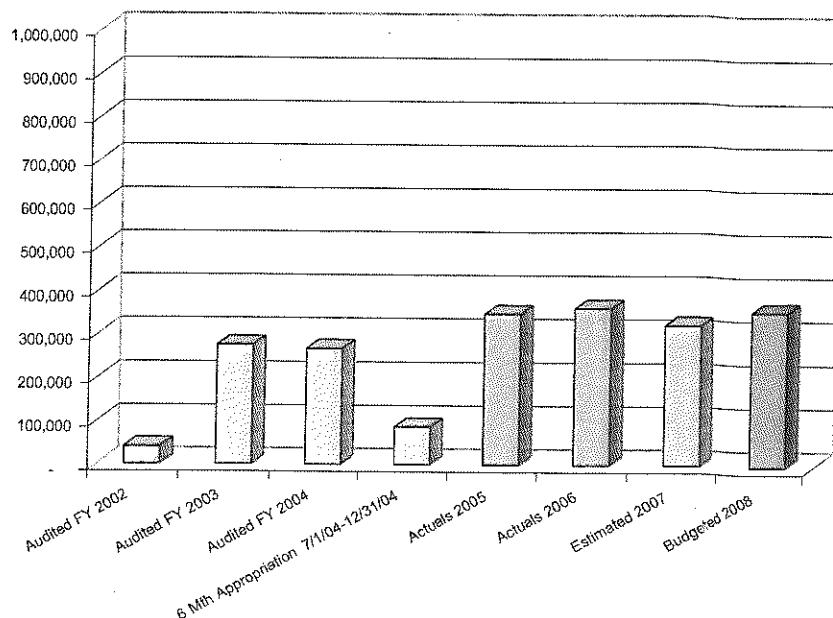


**Aquatic Center Revenue History**

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	39,900	0.48%	N/A	-64.66%
Audited FY 2003	275,179	3.26%	N/A	589.67%
Audited FY 2004	266,337	3.04%	N/A	-3.21%
6 Mth Appropriation 7/1/04-12/31/04	87,295	N/A	7.71%	N/A
Actuals 2005	347,572	N/A	15.14%	30.50%
Actuals 2006	361,702	N/A	14.52%	4.07%
Estimated 2007	322,950	N/A	14.44%	-10.71%
Budgeted 2008	344,000	N/A	15.91%	-4.89%

The graph below illustrates the five-year history of the Aquatic Center Revenue:

**Revenue History: Aquatic Center**



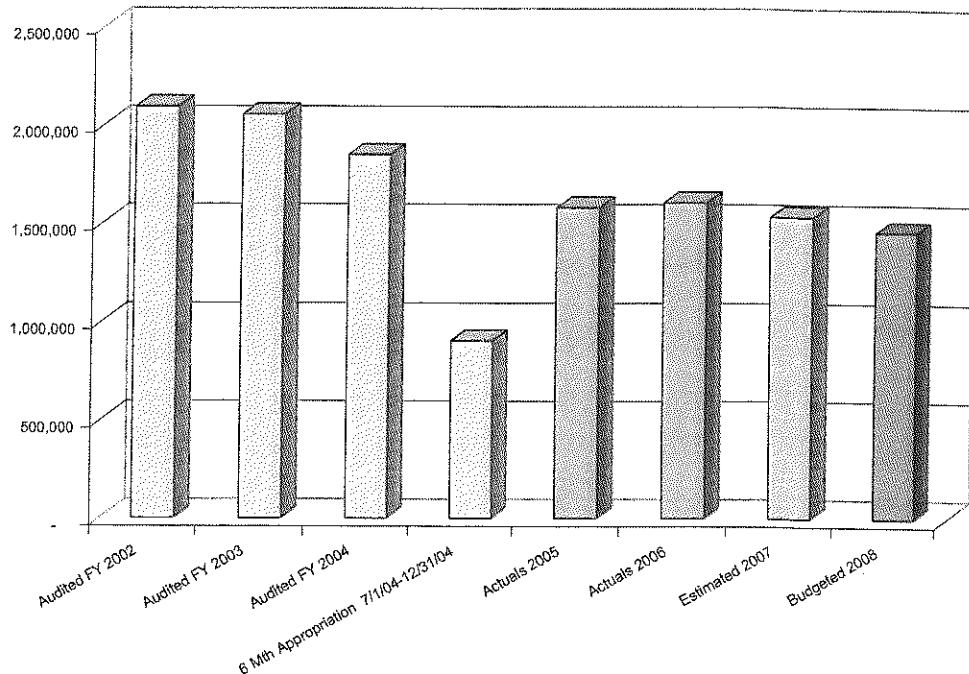
Due to the reclassification of the Parks and Recreation revenues, the percentage amount that the Park and Stormwater tax contributes to the Park and Stormwater Fund has decreased by approximately 35% as evident in the chart.

**Park Stormwater Tax History**

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	2,094,215	99.93%	170.68%
Audited FY 2003	2,053,560	99.90%	-1.94%
Audited FY 2004	1,850,641	93.02%	-9.88%
6 Mth Appropriation 7/1/04-12/31/04	904,560	79.92%	N/A
Actuals 2005	1,580,294	68.82%	-17.11%
Actuals 2006	1,606,915	64.49%	1.68%
Estimated 2007	1,534,000	68.58%	-4.54%
Budgeted 2008	1,458,600	67.47%	-4.92%

The graph below illustrates the History of the Park and Stormwater Sales Tax.

**Park Stormwater Sales Tax History**



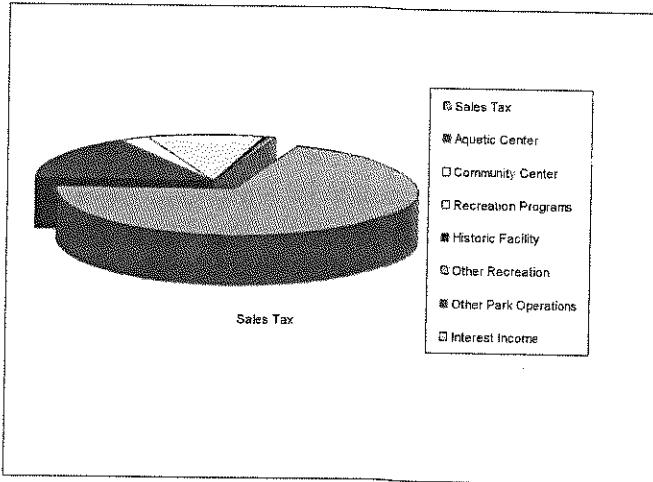


## Analysis of Major Revenue Sources

### Park and Stormwater Fund

#### ½ Cent Park and Stormwater Sales Tax

The City levies a ½ cent Park and Stormwater Sales tax on all commercial sales within the City. The voters approved this tax in 2000 and it is the primary funding source for the Park and Stormwater Fund. This tax is used for Park and Stormwater Improvements. In addition, beginning July 1, 2004 the Board reclassified all Parks and Recreation Department expenditures from the General Fund into the Park and Stormwater Fund, therefore this tax is used to offset some Parks and Recreation expenditures. With the reclassification of these expenses, the Board of Aldermen felt that it was appropriate to reclassify all the revenues generated by the Parks and Recreation Department from the General Fund to the Park and Stormwater Fund for CY 2005. Additionally, the Board of Aldermen approved Ordinance No. 3941 which reclassified the Parks and Recreation revenues from the General Fund to the Parks and Stormwater Fund for the period from July 1, 2004 to December 31, 2004. The Parks and Recreation Department collect revenues from the Aquatic Center, the Community Center, and Recreation Services. All revenues from the Parks and Recreation Department are described in the following sections.



## **Park and Stormwater Fund**

The Park and Stormwater Fund's major revenue source is a half-cent sales tax approved by the voters in 2000, with no sunset provision. The tax is designated for Park and Stormwater operations and improvements within the City; this includes the funding of the aquatic center and various recreation services expenses throughout the City. In CY 2008 it is projected that the tax will generate \$1,458,600 in revenues for the Park and Stormwater Fund.

Beginning July 1, 2004, the Board approved the reclassification of all expenses for the Parks and Recreation Department to be paid from the Park and Stormwater Fund. In addition, expenses associated with Park Maintenance are paid from this fund.

Due to the reclassification of expenditures, the Board of Aldermen felt that it was appropriate in the CY 2005 Budget to reclassify all Park and Recreation Department Revenue from the General Fund to the Park and Stormwater Fund. During the period from July 1, 2004 through December 31, 2004, the revenues from the Park and Recreation Department were captured by the General Fund. However, since the Parks and Recreation expenditures were captured by the Parks and Stormwater Fund, the Board discussed the retroactive reclassification of the Park and Recreation revenues received during this period from the General Fund to the Park and Stormwater Fund. On October 25, 2005 the Board of Aldermen approved Ordinance No. 3941 which approved the reclassification of the Park and Recreation revenue from the General Fund to the Park and Stormwater fund for the appropriation period of July 1, 2004 through December 31, 2004.

The reclassification of revenues will help offset some of the Parks and Recreation Department expenditures, which are captured by the Park and Stormwater Fund. All revenues and expenditures generated by the Park and Recreation Department are capture by this Fund.

Through an annual appropriation by the Board of Aldermen the Park Stormwater Fund transfers revenues to the Series 2001 Certificates of Participation Fund. Two transfers occur each year to service the principal and interest payments toward the long-term debt.

## 10-45-080 Fire

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinances Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Elig Obj XXX XXXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008	
3	4													
1,478,150	78,958	49,140	79,028	80,226	80,226	80,226	505	5010 Salaries, Exempt Employees	81,831	81,831	-	81,831	-	
	1,603,053	814,653	1,535,977	1,438,128	1,467,888	1,467,888	505	5011 Wages, Non-Exempt Employees	1,487,734	1,487,734	-	1,487,734	-	
138,309	11,304	18,363	28,521	73,645	59,000	59,000	505	5015 Overtime Wages	61,200	61,200	-	61,200	-	
	21,652	12,860	40,519	73,645	27,000	40,000	505	5017 FLSA Overtime Wages	40,000	35,000	-	35,000	-	
181,949	205,159	86,708	169,570	160,949	168,505	168,505	505	5110 Health Insurance	18,000	18,000	-	18,000	-	
	7,923	3,658	7,138	7,166	7,119	7,119	5111 Dental Insurance	15,036	174,866	(7,716)	174,866	-	174,866	-
7,755	15,943	8,755	14,462	12,367	9,524	9,524	5112 Life/D&D/ID Insurance	9,527	7,320	-	7,320	-	7,320	-
	786	-	384	597	810	810	5114 Retirement Assistance Program	9,527	9,527	-	9,527	-	9,527	-
180,679	159,350	87,715	169,317	174,646	132,736	132,736	5115 Retirement Plan	118,455	567	-	567	-	567	-
	70,798	88,710	57,197	116,398	101,729	98,585	5116 Workers' Compensation Insurance	96,781	118,455	-	118,455	-	118,455	-
98,379	98,526	52,447	99,878	96,298	-	-	5117 Uniform/Clothing Allowance	96,781	96,781	-	96,781	-	96,781	-
	27,749	23,136	12,259	22,973	22,521	22,448	5118 FICA Taxes	104,703	104,393	-	104,393	-	104,393	-
	2,194,349	2,314,480	1,205,009	2,262,686	2,224,098	2,193,825	5121 Medicare Taxes	24,415	24,415	-	24,415	-	24,415	-
							Total Fire Personnel	2,214,435	2,233,188	(7,716)	2,227,005	-	2,220,089	-
													2,220,089	
4,853	4,444	284	3,098	2,442	5,000	4,500	6010 Training & Education	7,000	7,000	-	7,000	-	7,000	-
1,312	190	-	5	15	1,000	800	6011 Travel & Expenses	1,000	1,000	-	1,000	-	1,000	-
765	1,145	380	1,315	1,150	1,400	1,500	6012 Employee Memberships	1,500	1,500	-	1,500	-	1,500	-
2,199	1,899	2,227	2,112	2,324	2,300	2,300	6013 Medical Services	2,300	2,300	-	2,300	-	2,300	-
	592	904	134	666	631	500	6014 Other Professional Services	1,000	1,000	-	1,000	-	1,000	-
275,945	286,419	286,875	296,248	297,974	305,000	309,856	6015 Contracted Fire Protection	307,000	311,000	-	311,000	-	311,000	-
	3,254	1,176	979	1,868	1,474	1,500	6016 Mobile Phones	1,500	1,500	-	1,500	-	1,500	-
8,566	2,629	1,139	3,878	14,349	6,000	6,000	6018 Maint/Repair Motor Vehicles	6,000	6,000	-	6,000	-	6,000	-
1,392	1,310	124	2,249	902	1,000	500	6020 Maint/Repair Communications Equip.	1,000	1,000	-	1,000	-	1,000	-
3,095	1,422	610	1,136	1,291	2,150	2,150	6021 Maint/Repair Other Equipment	2,150	2,150	-	2,150	-	2,150	-
	-	1,120	1,120	653	1,300	1,300	6022 6314 Software Maintenance	1,300	1,300	-	1,300	-	1,300	-
58,838	60,832	31,427	60,552	62,935	65,000	63,000	6023 6316 Maintenance Agreement	2,700	2,700	-	2,700	-	2,700	-
	235	-	235	250	250	275	6024 6413 South County Dispatch	65,000	65,000	-	65,000	-	65,000	-
934	1,044	605	1,033	1,09	150	150	6025 6410 City Memberships	300	300	-	300	-	300	-
	826	569	121	186	186	500	6026 6411 Periodicals & Books	150	150	-	150	-	150	-
				349	-	500	6027 6415 Public Relations & Promotion	1,200	1,200	-	1,200	-	1,200	-
						500	6028 6416 Printing & Binding	600	600	-	600	-	600	-
							6029 6401 Certification Fees	-	-	-	-	-	-	-
							Total Fire Contractual	396,481	401,700		405,700		405,700	
													405,700	
9,362	12,054	{1,584}	595	{2,319}	15,600	15,600	7010 Uniform/Clothing	15,600	15,600	-	15,600	-	15,600	-
	1,168	832	300	133	500	300	710 Office Supplies	500	500	-	500	-	500	-
	23	11	15	-	100	50	710 Photographic Supplies	100	100	-	100	-	100	-
1,470	1,184	696	1,060	1,279	1,400	1,400	7210 Household Supplies	1,400	1,400	-	1,400	-	1,400	-
	568	191	109	285	203	400	7215 Janitorial Supplies	400	400	-	400	-	400	-
5,656	6,489	4,587	9,725	11,450	11,000	11,000	7310 Motor Vehicle Fuel	12,000	11,500	-	11,500	-	11,500	-
3,986	3,041	1,103	3,936	12,905	3,500	3,500	7312 Motor Vehicle Parts	3,500	3,500	-	3,500	-	3,500	-
	1,221	1,979	1,365	2,147	2,097	3,000	7314 Motor Vehicle Tires	3,000	3,000	-	3,000	-	3,000	-
	372	1,075	190	725	588	1,000	7315 Small Tools & Equipment	1,000	1,000	-	1,000	-	1,000	-
3,452	2,289	1,478	3,012	2,948	4,000	4,000	7611 Medical Supplies	4,000	4,000	-	4,000	-	4,000	-
	1,367	541	133	672	776	800	7712 Chemical Supplies	800	800	-	800	-	800	-
2,437	1,759	363	2,012	1,133	2,000	2,000	7713 Other Supplies	2,000	2,000	-	2,000	-	2,000	-
	650	-	-	4,569	2,675	-	7715 Appliances	6,000	6,000	-	6,000	-	6,000	-
					799	-	7713 Other Supplies-Grant	6,658	6,658	-	6,658	-	6,658	-
							Total Fire Commodities	56,958	52,458		52,458		52,458	
								2,691,846	2,695,963	(7,716)	2,678,247		2,678,247	
													2,678,247	
2,577,674	2,712,028	1,538,821	2,667,560	2,644,845	2,632,000	2,633,566								52,458
														52,458

## Personnel

Positions	Current Number of Employees in Position	Requested Positions for FY 2008
Fire Chief	1	1
Asst Chief/Fire Marshall	1	1
Captain	6	6
Lieutenant	3	3
Fire Fighter/Paramedic	9	9
Fire Fighter/Equip.	6	6
Executive Secretary	1	1
TOTAL	27	27

levels of carbon monoxide in the structure. We will leave a loaner detector up to 48 hours to give residents time to clear the sensor or replace the unit.

**CERT Program:** The department is involved with the training of CERT (Community Emergency Response Team) members. CERT members can assist others when a disastrous event overwhelms emergency services. The CERT course requires approximately 20 hours of training, and supplemental exercises and activities are used to maintain and refine the learned skills.

### **Public Education**

The Crestwood Department of Fire Services offers various programs as a public service in the following areas:

- First Aid certifications
- CPR certification
- Certification for the use of Automatic External Defibrillators
- Earthquake and disaster preparedness
- Use of fire extinguishers
- Safety and accident prevention talks
- Non-binding home fire inspections
- Fire Prevention Research service
- Speaker bureau for groups and organizations
- Tours of engine house and equipment.

### **Community Service**

The Crestwood Fire Services personnel take pride in the community they serve and strive to "give back" the same support the residents and business communities have shown us.

To show that dedication, the department participates in the following events:

- Annual collection for MDA
- Scouting for Food – as a drop off site we have the opportunity to assist in boxing and loading the boxes for transport to the main warehouse.
- Annual collection for *Burns Recovered Support Group* Burn Camp.

### **Training**

The Crestwood Department of Fire Services places a strong emphasis on maintaining a constant state of readiness. To achieve this goal an aggressive training program has been established. Each year the Department averages over 300 training hours per firefighter. The training program covers the basics of fundamental fire fighting tactics and strategies as well as remaining current with the ever broadening responsibilities assigned to the fire service. Mutual Aid training is also an important part of the program. All the members are certified to the hazardous materials operational level. In addition, the Department has received training in the areas of clandestine drug labs, terrorism, and fire investigation.



## Fire Department

### Description of the Department

The Department of Fire Services is charged with the mission of providing those persons and properties within our jurisdiction with quality and fiscally responsible fire services. Those services include Fire Safety and Prevention, Fire Suppression, Emergency Medical Services and Hazardous Response.

The Department is staffed by a professional 27-member force, including 24 Fire Fighters, an Assistant Chief/Fire Marshall, a Fire Chief and his Executive Secretary. Eleven members of the full staff are State Certified Paramedics and all 26 Fire Personnel are certified through the St. Louis County Fire Academy.

The Department is equipped with two ALS Paramedic Pumpers which carry Advanced Life Support equipment and are staffed with at least one paramedic at all times. The pumpers are capable of delivering water at 2000 and 1750 gallons per minute.

### Goals for the Department

In order to accomplish our mission the Department has established the following goals for 2008: provide for routine and enhanced training in the services the department provides; enhance community outreach programs in Medical, Fire Safety & Prevention and Disaster preparedness; and assess equipment needs to maintain essential services.

### 2008 Objectives

- 1) Review the current Fire and EMS training programs for employee participation and cost effectiveness. Complete the review by February 2008 and implement recommended changes.
- 2) Determine equipment replacement needs for 2008 and apply for Federal Grant funds for equipment in April.
- 3) Review current programs offered to the community and seek new outreach programs to implement in 2008.

### Public Service Programs

**Smoke Detector Program:** The goal of the Crestwood Fire Services is to have at least one working smoke detector in every home. To reach that objective, we install smoke detectors for the elderly and others who qualify at no cost. In addition, we will change the batteries for those individuals in conjunction with the end of daylight savings time – “Change your clock, change your battery!”

**Loaner Carbon Monoxide Detector Program:** In the event of an activation of a carbon monoxide detector the Department is equipped to conduct a survey to determine the

10-40-070 Police

## Personnel

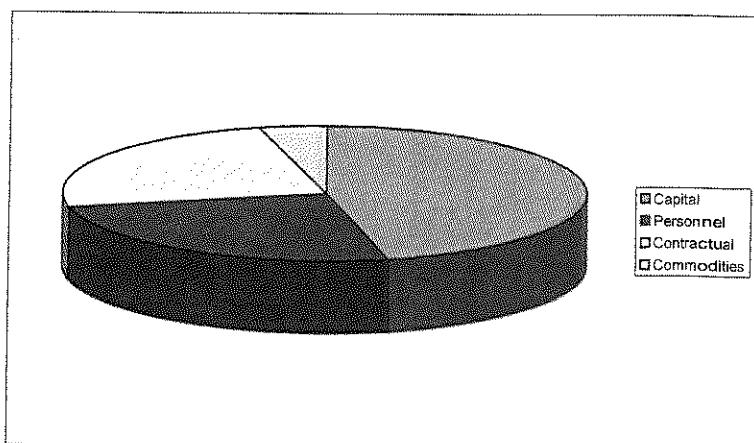
Positions	Current Number of Employees in Position	Requested Positions for FY 2008
Chief	1	1
Captains	2	2
Sergeants	4	4
Det. Sergeants	1	1
Detectives	3	3
Police Officers	19	19
Dispatchers	5	5
Records Clerk	1	1
Executive Secretary	1	1
<b>TOTAL</b>	<b>37</b>	<b>37</b>

Park and Stormwater Fund Revenues  
23-00-000

## Total Park and Stormwater Fund Revenue

## Park and Stormwater Fund Expenditures by Category and Fund- CY 2007

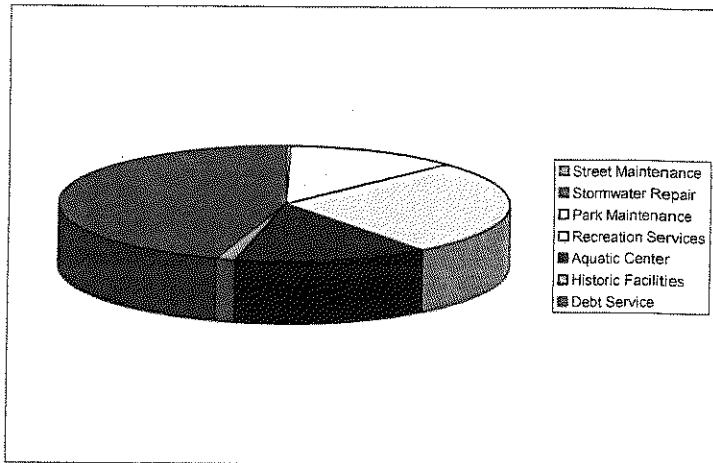
Park and Stormwater Fund-Expenditure by Category



Park and Stormwater Fund Summary of Expenditures by Category

Category	Amount	Percent
Capital	1,076,940	46.0%
Personnel	595,227	25.4%
Contractual	570,490	24.4%
Commodities	99,280	4.2%
Total Expenditures	2,341,917	100%

Projected Expenditures for Parks and Stormwater Fund by Department/Division



Parks and Stormwater Fund Expenditure Summary

Department	Amount	Percent
Public Works		
Street Maintenance	6,000	0.3%
Stormwater Repair	-	0.0%
Park Maintenance	294,651	12.6%
Parks and Recreation		
Recreation Services	625,534	26.7%
Aquatic Center	327,792	14.0%
Historic Facilities	31,100	1.3%
Debt Service	1,056,840	45.1%
Total Expenditures	2,341,917	100.0%





## Department of Public Services

### Recreation Division

On January 1, 2006 the Departments of Public Works and Parks and Recreation were combined into the Department of Public Services. The Recreation Division of the Department of Public Services has assumed the majority of the duties formerly performed by the Parks and Recreation Department. This includes the operation of the Community Center, the administration of all recreation programs, the operation of the Aquatic Center, and the Sappington House. Expenses within the Recreation Division were dramatically reduced from those previously allocated to the Parks and Recreation Department, and this division has worked extremely hard to continue to provide a high level of service to the residents. Important accomplishments from 2007 are as follows:

- Extension of hours at the Community Center. The Center is now open until 9pm in the evening at little additional cost to the City.
- Modification to the Aquatic Center pass and admission policy. These modifications have provided clarification of the City's policy to residents while at the same time helping to reduce costs when the center is not being heavily used.
- Continued success of recreation programs, including Whitecliff Summer Playhouse, sports leagues, and day camp.
- Improvements of relations at the Sappington House due the hiring of a new resident manager at no cost to the City.
- Reconfiguration of the staffing of part-time clerks to reduce costs and provide continuity among front desk staff.
- Improved Park Board agendas and minutes.
- Implementation of a staff cleanup event where the Center was closed and all staff worked to clean this facility. This helped offset the problems related to the elimination of 1.5 custodians at the Community Center.
- Staff was able to obtain a mini-grant to complete a master plan of Sanders Park which will be used to apply for a larger grant at a later date.

Public Services staff is working continuously to fine tune the details of this significant merger, and we hope to make continued improvements in the future. The 2008 goals for the Recreation Division are as follows:

- Perform a detailed analysis of the operations of the Community Center and Aquatic Center, including services, costs, and hours of operation. Make recommendations and implement changes as appropriate.
- Research programs offered by the City and determine whether costs are appropriate and if modifications should be made in the advertising of these programs. The purpose of this research will be to increase participation and revenue associated with programs.
- Implement the five-year maintenance plan for the Community Center and Aquatic Center in order to address deficiencies at these facilities.
- Obtain a municipal park grant in order to fund the implementation of the master plan at Sanders Park.
- Create a park master plan for Rayburn Park and Spellman Parks to determine the manner in which these parks should be changed as future park improvements are financed.
- Revise the former "Savor Crestwood" to a community event which is more appropriate for the City of Crestwood.

As always, the primary goal of the Public Services Department in 2008 will be to continue to provide a high level of service to all Crestwood residents while minimizing expenditures and closely monitoring the 2008 budget.

## Personnel

Positions	Current Number of Employees in Position	Requested Positions for FY 2008
Manager of Recreation Services	1	1
Recreation Secretary	1	1
Recreation Supervisor	2	2
Part-Time Recreation Clerks	7	7
Custodian	1	1
<b>TOTAL</b>	<b>12</b>	<b>12</b>

23-35-062-600 Public Works Street Maintenance Contractual

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	El 3 Estimates	Obj 4 XXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2007
-	7,385	-	3,961	8,068	10,745	-	-	610 6115 Other Prof. Serv.	6,000	6,000	-	-	-
-	-	-	-	-	-	-	-	612 6151 Street Sweeping	-	-	6,000	-	6,000
-	54,428	-	8,040	5,250	4,687	4,000	-	612 6153 Curb & Gutter	-	-	-	-	-
-	61,812	12,301	13,313	15,432	4,000	4,000	805 8015	Mill and Overlay Storm Water Repairs	262,000	-	-	-	-
Total Public Works Contractual								268,000	6,000	-	6,000	-	6,000

23-35-064 Public Services Park Maintenance

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual		CY 2006 Actual		CY 2007 Budget		CY 2007 Estimates		Obj 3 XXXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2007	
			CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	El 505	El 505	El 505	El 505								
378,781 45,526	18,309	76,957	124,393	119,150	125,150	-	-	5011	5011	5011	5011	Wages, Non-Exempt Employees	127,657	127,657	-	127,657	-	
8,958	-	6,024	-	2,992	4,684	10,000	10,000	5013	5013	5013	5013	Wages, Part-Time Employees	-	-	18,000	18,000	-	
47,885	-	1,679	-	10,066	17,287	13,801	14,392	5014	5014	5014	5014	Overtime Wages	8,000	8,000	-	8,000	8,000	
3,046	-	557	942	1,393	1,076	793	800	5110	5110	5110	5110	Health Insurance	19,262	19,262	1,227	20,489	20,489	
110	-	963	-	45	77	877	877	5111	5111	5111	5111	Dental Insurance	1,364	1,364	(514)	850	850	
16,781	-	-	2,274	4,006	5,193	90	90	5114	5114	5114	5114	Employee Assistance Program	665	665	315	880	880	
12,075	562	3,919	5,889	5,797	6,458	4,280	4,280	5115	5115	5115	5115	Retirement Plan	90	90	(27)	63	63	
33,054	431	5,072	7,551	7,445	8,458	6,458	6,458	5116	5116	5116	5116	Workers' Compensation Insurance	6,477	6,477	6,477	6,477	6,477	
-	101	1,186	1,766	1,744	1,815	7,759	7,759	5210	5210	5210	5210	FICA Taxes	9,651	9,651	9,527	9,527	9,527	
546,315	19,403	108,697	166,265	159,758	171,586	171,520	171,520	5211	5211	5211	5211	Medicare Taxes	2,257	2,257	2,228	2,228	2,228	
Total PS Park Maintenance Personnel																		
601	456	-	402	410	400	200	200	6010	6010	6010	6010	Training & Education	500	500	400	400	400	
1,880	314	-	302	-	100	250	250	6011	6011	6011	6011	Travel & Expenses	100	100	100	100	100	
745	125	115	200	15	200	50	50	6012	6012	6012	6012	Employee Memberships	100	100	100	100	100	
315	-	-	159	442	300	450	450	6111	6111	6111	6111	Medical Services	450	450	450	450	450	
105,353	25,219	3,376	5,008	750	500	500	500	6115	6115	6115	6115	Other Professional Services	750	750	750	750	750	
-	19,917	10,956	24,925	40,687	45,900	45,000	45,000	6116	6116	6116	6116	Contract Mowing	46,500	46,500	46,500	46,500	46,500	
3,625	-	11,215	11,481	24,030	10,000	10,000	10,000	6117	6117	6117	6117	Contractual Tree Service	12,000	12,000	10,000	10,000	10,000	
10,910	3,393	3,326	6,388	5,161	6,500	5,500	5,500	6118	6118	6118	6118	Electric	6,000	6,000	6,000	6,000	6,000	
5,883	931	224	1,052	1,100	800	1,000	1,000	6212	6212	6212	6212	Sewer	1,000	1,000	1,000	1,000	1,000	
-	591	123	374	965	400	400	400	6213	6213	6213	6213	Water	400	400	400	400	400	
5,230	5,288	2,622	5,302	5,274	5,300	5,300	5,300	6214	6214	6214	6214	Street Lighting	5,300	5,300	5,300	5,300	5,300	
2,023	774	92	293	106	126	420	420	6215	6215	6215	6215	Mobile Phones	420	420	420	420	420	
-	233	-	-	75	75	150	150	6218	6218	6218	6218	Pages	150	150	150	150	150	
4,765	1,456	-	195	91	350	200	200	6310	6310	6310	6310	Maint/Repair Motor Vehicles	-	-	-	-	-	
1,821	286	-	-	-	-	4,500	4,500	6311	6311	6311	6311	Maint/Repair Communications Equip.	200	200	200	200	200	
5,746	338	3,542	5,446	4,278	4,278	4,500	4,500	6312	6312	6312	6312	Maint/Repair Buildings/Facilities	4,500	4,500	4,500	4,500	4,500	
10,683	5,800	68	419	455	1,976	1,500	-	6313	6313	6313	6313	Maint/Repair Other Equipment	-	-	-	-	-	
739	4,292	2,914	7,005	1,100	3,073	3,600	3,600	6315	6315	6315	6315	Solid Waste Disposal	2,500	2,500	2,500	2,500	2,500	
8,366	6,722	716	2,256	-	-	-	-	6317	6317	6317	6317	Maint/Repair Grounds	4,400	4,400	4,400	4,400	4,400	
110	-	-	-	-	-	-	-	6318	6318	6318	6318	Equipment Rental	-	-	-	-	-	
4,161	1,018	-	-	97	898	1,100	1,000	6450	6450	6450	6450	Equipment Rental	-	-	-	-	-	
-	76	-	-	75	200	100	100	6452	6452	6452	6452	Other Rentals/Leases	1,000	1,000	1,000	1,000	1,000	
-	-	-	37	-	-	-	-	6455	6455	6455	6455	Periodical & Books	200	200	200	200	200	
169,332	80,854	39,383	71,629	89,535	81,620	81,620	81,620	Total PS Park Maintenance Contractual	86,570	86,570	86,570	86,570	Total PS Park Maintenance Contractual	84,370	84,370	84,370	84,370	84,370

23-50-090-500 Parks and Recreation

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual			CY 2007 Budget Estimates			CY 2008 Budget Estimates			DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2007	
				Obj 3 XXX	Obj 4 XXX	Account Description	Obj 3 XXX	Obj 4 XXX	Account Description	Obj 3 XXX	Obj 4 XXX	Account Description						
-	79	448	561	326	450	400	705	7010	Uniform/Clothing	600	600	600	-	-	600	600		
-	2,144	1,088	1,038	1,125	1,200	1,200	710	7110	Office Supplies	1,200	1,200	1,200	-	-	1,200	1,200		
-	447	27	131	767	900	450	710	7112	Photographic Supplies	700	700	700	-	-	700	700		
-	386	563	563	464	500	400	715	7210	Household Supplies	450	450	450	-	-	450	450		
-	4,981	1,654	4,651	3,239	4,230	4,200	715	7211	Janitorial Supplies	4,200	4,200	4,200	-	-	4,200	4,200		
-	2,037	852	852	2,595	1,500	1,500	715	7213	General Maint. Supplies	1,500	1,500	1,500	-	-	1,500	1,500		
-	2,893	1,701	3,696	-	-	-	720	7310	Motor Vehicle Fuel	-	-	-	-	-	-	-		
-	-	-	573	768	-	-	-	7311	Motor Vehicle Fluids	-	-	-	-	-	-	-		
-	-	-	183	133	-	-	-	7312	Motor Vehicle Parts	-	-	-	-	-	-	-		
-	306	85	140	167	200	100	725	7314	Tires	-	-	-	-	-	-	-		
-	464	153	49	72	78	200	735	7411	Small Tools & Equipment	200	200	200	-	-	200	200		
-	713	520	533	277	200	100	740	7713	Medical Supplies	200	200	200	-	-	200	200		
-	-	-	17,383	-	17,000	12,000	740	7717	Consignment Expenses	2,100	2,100	2,100	-	-	2,100	2,100		
-	-	-	89	129	224	300	745	7805	Recreation Supplies	12,000	12,000	12,000	-	-	12,000	12,000		
-	-	-	285	150	339	114	745	7810	Fitness Supplies	300	300	300	-	-	300	300		
-	-	-	2,847	150	255	576	500	745	7914	Performing Arts/Dance Supplies	1,350	1,350	1,350	-	-	1,350	1,350	
-	-	-	250	179	263	23	300	745	7918	Arts Supplies	500	500	500	-	-	500	500	
-	-	-	5,161	2,626	5,001	3,819	6,300	745	7922	Gen. Sports & League Supplies	300	300	300	-	-	300	300	
-	-	-	37	181	153	173	250	745	7926	Club Supplies	5,000	5,000	5,000	-	-	5,000	5,000	
-	-	-	8,097	3,269	6,398	6,836	5,000	745	7930	Day Camp Supplies	200	200	200	-	-	200	200	
-	-	-	342	164	-	200	100	745	7934	Swim Program Supplies	6,000	6,000	6,000	-	-	6,000	6,000	
-	-	-	6,182	4,470	3,927	3,937	7,500	745	7938	Special Event Supplies	200	200	200	-	-	200	200	
-	-	-	406	1,444	1,392	2,386	4,000	745	7942	Day Trip Supplies	7,500	7,500	7,500	-	-	7,500	7,500	
-	-	-	8,499	3,171	8,031	2,6339	7,000	745	7946	YTP/WSP Supplies	2,000	2,000	2,000	-	-	2,000	2,000	
-	-	-	-	-	120	-	745	7950	Summer Concert	6,500	6,500	6,500	-	-	6,000	6,000		
-	-	-	464	46,109	23,560	57,351	29,856	38,150	Total Parks & Recreation Commodities	-	-	-	-	-	-	-		
-	-	-	14,206	15,962	40,424	-	-	-	805	8014	Capital Outlay - Park Design Fees	53,000	53,000	53,000	-	-	52,000	52,000
-	-	-	-	-	-	-	-	-	805	8014	Capital Outlay - Park Master Plan	-	-	-	-	-	-	
-	-	-	-	-	23,498	532	-	-	805	8014	Capital Outlay - Park Facility Demolition	20,000	20,000	20,000	-	-	-	
-	-	-	-	-	155,645	40,948	-	-	805	8016	Architectural Svcs-Whitecliff	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	805	8020	Park Improvements	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	820	8313	Software Licensing	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	825	8410	Furniture	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	825	8460	Fitness Equipment	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	28,000	7,500	8,500	-	-	8,500	8,500	-	-	
-	-	-	-	-	-	-	-	-	5,500	5,000	5,000	-	-	5,000	5,000	-	-	
-	-	-	-	-	-	-	-	-	55,500	13,500	13,500	-	-	13,500	13,500	-	-	
-	-	-	-	-	-	-	-	-	709,820	649,820	649,820	-	-	625,534	625,534	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	625,534	-	

23-50-091 Aquatic Center

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals		CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Obj 3 XXXX	Obj 4 XXXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2007
		2005 Actual	2006 Actual												
-	-	330	1,365	-	27	-	-	-	-	505 5011 Wages, Non-Exempt Employees	-	-	-	-	-
-	-	23,375	16,514	-	22,638	23,507	25,000	25,000	25,000	506 5013 Wages, Part-Time Employees	25,000	25,000	-	25,000	25,000
-	-	-	-	-	-	-	-	-	-	506 5014 Wages, Seasonal Employees	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	506 5015 Overtime Wages	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	510 5110 Health Insurance	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	510 5111 Dental Insurance	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	510 5112 Life/AD/DL/TD Insurance	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	510 5114 Employee Assistance Program	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	510 5115 Retirement Plan	-	-	-	-	-
-	-	1,903	764	1,080	1,112	1,500	1,313	1,500	1,500	510 5116 Workers' Compensation Insurance	1,269	1,269	-	-	-
-	-	2,089	1,112	1,420	1,457	1,700	1,714	1,700	1,700	515 5210 FICA Taxes	1,550	1,550	1,269	1,269	1,269
-	-	489	260	332	341	360	360	332	332	515 5211 Medicare Taxes	363	363	1,550	1,550	1,550
-	-	28,186	20,016	25,499	26,417	28,560	28,387	26,417	26,417	<b>Total Aquatic Center Personnel</b>		28,182	28,182	28,182	28,182
-	-	199,057	235,498	116,618	173,893	172,798	198,000	198,000	198,000	6115 Other Professional Services	198,000	198,000	198,000	198,000	198,000
-	-	46,885	16,533	18,199	25,912	22,430	26,000	24,500	24,500	615 6211 Electric	25,000	25,000	25,000	25,000	25,000
-	-	14,515	6,406	3,693	5,928	2,965	7,000	1,800	1,800	615 6212 Sewer	3,000	3,000	3,000	3,000	3,000
-	-	761	10,193	5,190	5,104	1,768	7,500	500	500	615 6213 Water	2,000	2,000	2,000	2,000	2,000
-	-	4,358	1,313	266	6,287	1,041	-	-	-	615 6217 Telephone	-	-	-	-	-
-	-	1,454	4,258	547	7,457	12,569	-	34,500	28,000	620 6312 Maint/Repair Buildings / Facilities	30,000	30,000	30,000	30,000	30,000
-	-	2,257	2,257	25	1,916	-	1,500	1,000	1,000	620 6313 Maint/Repair Other Equipment	-	-	-	-	-
-	-	980	980	560	840	930	800	800	800	630 6317 Maint/Repair Other Grounds	1,500	1,500	1,500	1,500	1,500
-	-	1,013	1,556	902	688	800	800	800	800	645 6452 Other Rentals/Leases	900	900	900	900	900
-	-	478,225	-	-	-	-	-	-	-	645 6711 Printing & Binding	800	800	800	800	800
-	-	746,289	278,994	146,000	228,026	227,970	276,100	227,970	227,970	650 6811 Interest Expense	-	-	-	-	-
-	-	35,991	28,569	10,549	28,172	31,736	27,720	31,750	31,750	<b>Total Aquatic Center Contractual</b>		261,200	261,200	261,200	261,200
-	-	832	94	41	243	268	300	270	270	7010 Uniform/Clothing	360	360	360	360	360
-	-	3,218	2,238	212	154	251	200	200	7110 Office Supplies	200	200	200	200	200	
-	-	97	-	-	1,660	1,500	-	1,500	7112 Photographic Supplies	-	1,500	1,500	1,500	1,500	1,500
-	-	315	-	(16)	278	563	-	-	715 7212 Building Maint. Supplies	-	-	-	-	-	
-	-	81	119	94	147	750	750	750	7213 General Maint. Supplies	750	750	750	750	750	
-	-	31,764	289	30	161	145	-	-	725 7412 Equipment Parts	-	-	-	-	-	
-	-	25,513	10,284	330	719	1,500	1,000	740	7713 Other Supplies	1,500	1,500	1,500	1,500	1,500	
-	-	35,991	28,569	10,549	25,252	28,134	27,500	25,000	25,000	7950 Concession Supplies	27,500	27,500	27,500	27,500	27,500
-	-	-	-	-	-	-	-	-	820 8313 Capital Outlay-Software Licensing	-	-	-	-	-	
-	-	-	-	-	4,055	4,177	-	5,000	5,000	825 8470 Pool Equipment - Pool Vacuum	6,600	6,600	6,600	6,600	6,600
-	-	-	-	-	4,055	4,177	-	5,000	5,000	<b>Total Aquatic Center Commodities</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>	<b>6,600</b>
-	-	782,259	335,749	180,620	285,874	317,307	341,410	341,410	341,410	<b>Total Aquatic Center</b>	<b>327,792</b>	<b>327,792</b>	<b>327,792</b>	<b>327,792</b>	<b>327,792</b>

## 23-50-092 Historic Facilities

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals		CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	El Obj XXX	Account Description 3 4 XXX	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2007	
		25,348	12,045												
-	-	4,384	1,861	3,881	(189)	-	-	-	505	5011 Wages: Non-Exempt Employees 5013 Wages, Part-Time Employees 5110 Health Insurance 5111 Dental Insurance 5112 Life/AD/DL/TD Insurance 5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	273	128	274	305	-	-	-	510	5110 Health Insurance 5111 Dental Insurance 5112 Life/AD/DL/TD Insurance 5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	357	180	14	-	-	-	-	510	5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	28	-	673	85	-	-	-	510	5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	696	349	40	85	-	-	-	510	5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	1,619	740	1,578	369	-	-	-	515	5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	390	173	-	-	-	-	-	515	5114 Employee Assistance Program 5115 Retirement Plan 5116 Workers' Compensation Insurance 5117 FICA Taxes 5118 Medicare Taxes	-	-	-	-	
-	-	<b>33,095</b>	<b>15,515</b>	<b>32,877</b>	<b>(324)</b>	-	-	-	<b>605</b>	<b>6010 Training &amp; Education 6115 Other Professional Services</b>	-	-	-	-	
-	-	-	-	72	-	-	-	-	500	500	1,500	-	-	-	
-	-	730	334	1,075	2,701	-	-	-	610	6115 Other Professional Services	1,500	-	-	-	
-	-	6,278	3,309	7,422	4,633	6,000	5,500	615	6210 Electric	6,000	6,000	2,700	-	-	
-	-	1,473	772	2,508	1,007	2,300	2,000	615	6211 Natural Gas	2,200	2,200	6,000	-	-	
-	-	1,621	1,514	2,824	2,637	2,200	2,000	615	6212 Sewer	2,200	2,200	2,200	-	-	
-	-	1,753	1,534	2,263	2,135	2,000	2,000	615	6213 Water	2,000	2,000	2,000	-	-	
-	-	1,902	1,124	2,445	1,780	1,500	3,000	615	6215 Telephone	1,500	1,500	1,500	-	-	
-	-	3,799	2,256	2,955	4,246	3,500	3,500	620	6312 Maint/Repair Buildings/Facilities	15,500	15,500	10,500	-	-	
-	-	1,229	963	1,012	2,060	2,500	2,200	620	6313 Maint/Repair Other Equipment	2,500	2,500	2,500	-	-	
-	-	1,063	704	222	8	-	700	620	6317 Maint/Repair Grounds	500	500	500	-	-	
-	-	<b>19,848</b>	<b>12,583</b>	<b>22,734</b>	<b>21,199</b>	<b>22,200</b>	<b>21,400</b>	<b>78</b>	<b>715</b>	<b>7211 Janitorial Supplies</b>	<b>33,900</b>	<b>(3,800)</b>	<b>30,100</b>	<b>-</b>	<b>-</b>
-	-	-	-	-	-	-	-	600	715	7212 Building Maint. Supplies	100	100	100	-	-
-	-	5	952	268	406	-	-	200	740	7711 Agricultural Supplies	600	600	600	-	-
-	-	-	-	-	-	-	-	100	740	7712 Chemical Supplies	200	200	200	-	-
-	-	<b>957</b>	<b>268</b>	<b>406</b>	<b>600</b>	<b>1,000</b>	<b>850</b>	<b>-</b>	<b>100</b>	<b>Total Historic Facilities Commodities</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
-	-	<b>53,900</b>	<b>28,366</b>	<b>56,018</b>	<b>21,474</b>	<b>23,200</b>	<b>22,250</b>	<b>-</b>	<b>34,900</b>	<b>Total Historic Facilities</b>	<b>34,900</b>	<b>(3,800)</b>	<b>31,100</b>	<b>-</b>	<b>-</b>

Note: The Board of Aldermen reclassified all expenses for Parks and Recreation to be paid from the Park and Stormwater Fund rather than the General Fund effective July 1, 2004. For comparison purposes, the City Administration recommendation, Department Head request, Actual 7/1/2003-12/31/03, FY 2004 Estimate and Budget have been illustrated in this worksheet, but are included within General Fund expense history.

## **Capital Improvements Fund**

The Capital Improvements Fund is funded through a half-cent sales tax which was approved by the voters in 1994. In August of 2002, citizens voted to extend the Sunset Provision by 15 years. The Fund is used to account for financial resources to be used for the acquisition or construction of major capital items. Major capital items to be constructed or acquired include the construction of various street repairs, vehicles, and machinery.

The Police, Fire, Public Services and MIS Departments have developed Capital Improvements Plans as a guide for the next five years. This guides Administration in the planning of vehicle replacement, building maintenance, street repair/maintenance and technology replacement. The five-year plans detail the capital items that need to be replaced and in what year replacement is planned. Additionally, the street plan indicates what street will be completed for mill and overlay and reconstruction and which year this will be performed. The five-year plans are subject to annual appropriation; therefore, the requests for capital improvements in the five-year plans are subject to change based upon the amount of funds that are appropriated for each item. The five year plans are included in this budget in the Capital Improvements Plan, section 8.

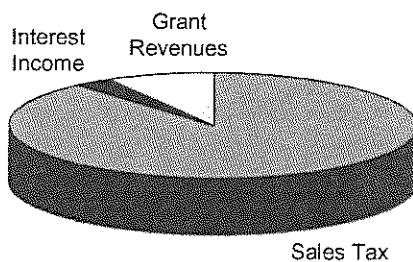


## Analysis of Major Revenue Sources

### Capital Improvements Fund

#### ½ Cent Capital Improvements Sales Tax

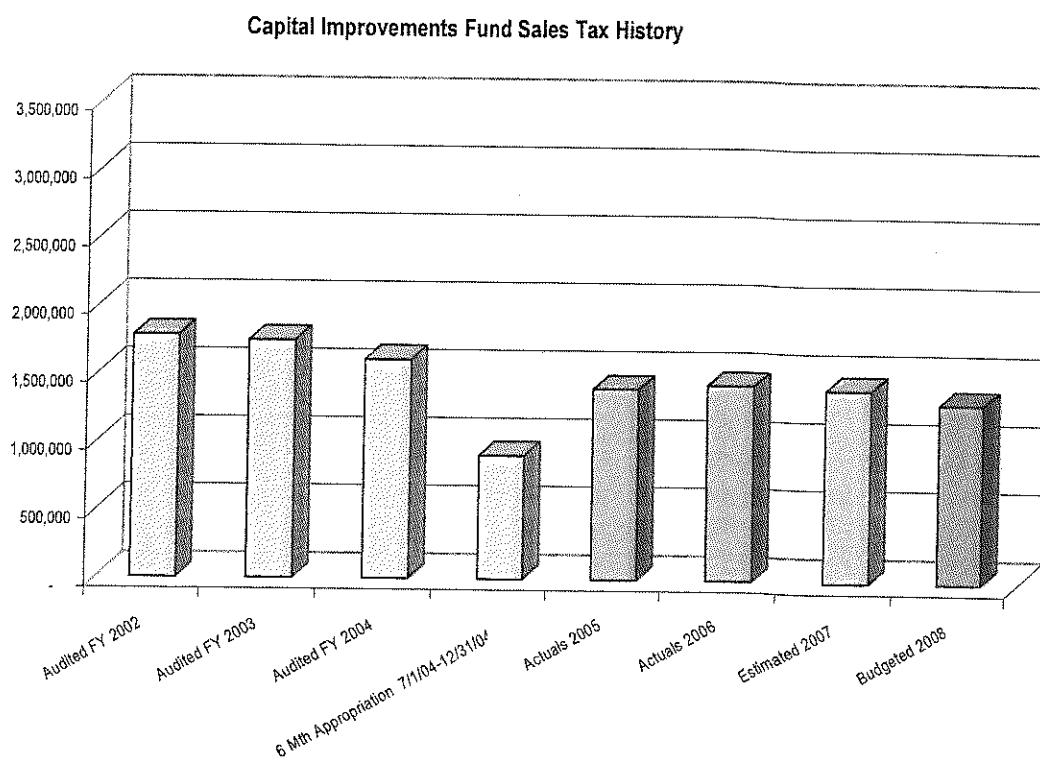
The City levies a ½ cent Capital Improvements Sales tax on all commercial sales within the City. The voters approved this tax in 1994 and in August of 2002 voters extended the tax by 15 years to 2023. The tax is used to fund capital projects that need to be completed by the City. It is projected that the tax will decrease by approximately 7% in CY 2008 compared to the CY 2007 estimates. This fund is used to complete capital projects in the City of Crestwood including street reconstruction. Additionally, capital equipment items such as vehicles and heavy machinery are purchased with monies from this fund. The tax is the primary funding for the Capital Improvements Fund.



#### Capital Improvements Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of Capital Improvements Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2002	1,780,667	99.93%	1.09%
Audited FY 2003	1,746,567	97.88%	-1.92%
Audited FY 2004	1,606,579	95.21%	-8.02%
6 Mth Appropriation 7/1/04-12/31/04	906,544	99.95%	N/A
Actuals 2005	1,402,853	89.46%	-14.52%
Actuals 2006	1,434,782	97.17%	2.28%
Estimated 2007	1,415,000	52.67%	-1.38%
Budgeted 2008	1,318,000	88.31%	-6.86%

The graph below illustrates the ten-year history of the Capital Improvements Sales Tax.



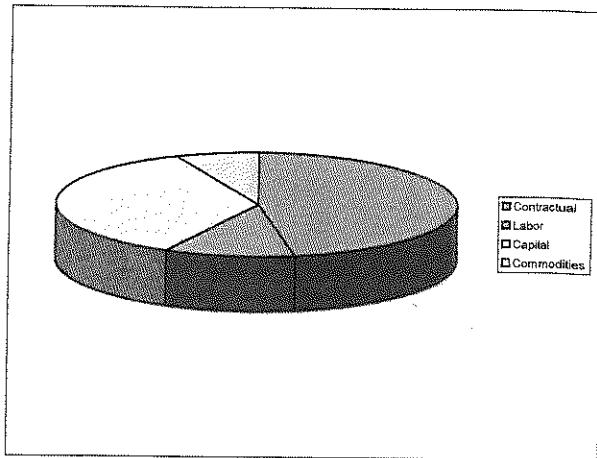
**Capital Improvements Fund Revenues**

FY 2003 Actual	FY 2004 Actual	Approp Ord. Actuals July 1-Dec 31, 2004	CY 2005 Actuals	CY 2005 Budget	CY 2005 Estimates XXX XXXX	Ele 3 Obj 4	Account Description	Finance Projections CY 2008	City Adminin Approved CY 2008	BOA Adjusted	Budgeted Revenues	
1,746,567	1,606,579	906,544	1,402,893	1,434,782	1,318,682	1,415,000	405 4010 Half-Cent Sales Tax	1,375,000	1,316,000	-	1,318,000	
1,746,567	1,606,579	906,544	1,402,853	1,434,782	1,318,682	1,415,000	Total Sales Tax 405 <sup>1</sup>	1,375,000	1,318,000	-	1,318,000	
37,883	532	471	471	19,242	3,000	42,000	465 4710 Interest Income	25,000	46,800	-	46,800	
37,883	532	471	2,676	(1,221)	17310	3,000	42,000	465 4712 Interest Income	25,000	46,800	-	46,800
-	-	-	4,500	-	-	16,000	470 4750 Miscellaneous Income	-	-	-	-	
-	-	-	26,961	-	-	15,000	470 4755 Total Miscellaneous Income 470	-	-	-	-	
80,360	-	135,088	23,741	158,000	158,000	475	4812 Grant Revenue (Pardee)	-	1,200	-	1,200	
-	-	-	1,001,600	1,001,600	55,000	55,000	Grant Road	126,502	126,502	-	126,502	
-	-	-	135,068	23,741	1,214,600	1,214,600	Fire Grant	126,502	127,702	-	127,702	
1,784,450	1,687,471	907,015	1,568,030	1,476,494	2,535,282	2,686,600	Total Grant Revenue 475	1,526,502	1,492,502	-	1,492,502	
							Total Capital Improvements Fund Revenue					

1 = Assumes grant expenditures will take place in FY07. If not revenues will be recognized in future years

## Capital Improvements Fund Expenditures by Category and Department-CY 2007

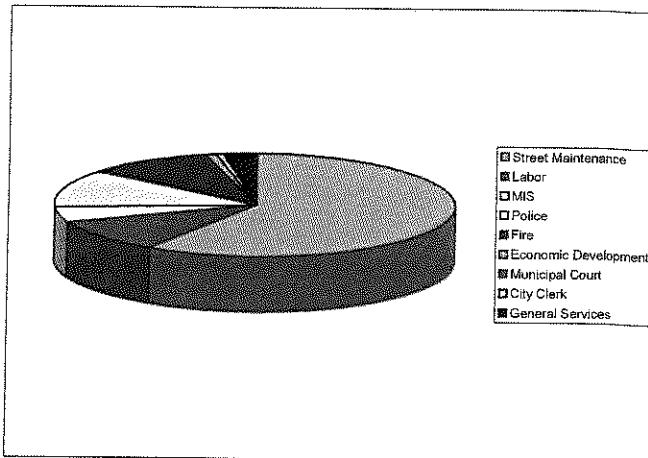
Capital Improvements Fund-Expenditures by Category



Capital Improvements Summary of Expenditures by Category

Category	Amount	Percent
Contractual	707,750	47.1%
Labor	155,000	10.3%
Capital	538,820	35.8%
Commodities	102,000	6.8%
Total Expenditures	<u>1,503,570</u>	100%

Projected Expenditures for the Capital Improvements Fund-by Department



Capital Improvements Fund Expenditure Summary

Department	Amount	Percent
Street Maintenance	885,460	59%
Labor	155,000	10%
MIS	71,200	5%
Police	174,600	12%
Fire	153,160	10%
Economic Development	16,000	1%
Municipal Court	-	0%
City Clerk	4,400	0%
General Services	43,750	3%
Total	<u>1,503,570</u>	100%

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Department and Division	DH Request CY 2008	City Adminin- stration CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted	BOA Approved CY 2008	
City Clerk													
-	-	-	-	-	1,400	1,400	Capital	5,400	4,400	-	4,400	4,400	
-	-	-	-	-	1,400	1,400	Sub-Total	5,400	4,400	-	4,400	4,400	
-	-	-	-	-	1,400	1,400	Capital	2,712	-	-	-	-	
-	33	-	26,850	36,767	35,000	35,000	Contractual Services	43,750	43,750	-	43,750	43,750	
-	33	-	26,850.31	36,767	35,000	35,000	Sub-Total	43,750	43,750	-	43,750	43,750	
320,511	110,683	30,202	52,855	39,887	54,750	54,750	Capital	25,200	96,200	(25,000)	71,200	-	
320,511	110,683	30,202	52,855	39,887	54,750	54,750	Sub-Total	25,200	96,200	(25,000)	71,200	-	
-	7,581	6,578	12,979	14,688	13,000	13,000	Contractual	16,000	16,000	-	16,000	-	
-	7,581	6,578	12,979	14,688	13,000	13,000	Sub-Total	16,000	16,000	-	16,000	-	
General Services													
305,76	134,666	246,493	590,654	202,476	1,759,355	1,717,100	Contractual Services	835,000	583,000	-	583,000	(30,000)	
82,835	37,972	98,946	94,940	93,571	104,560	102,000	Commodities	84,000	102,000	-	102,000	-	
2,734	-	-	-	43,057	117,000	114,000	Capital	281,100	230,450	-	230,450	-	
380,844	172,639	343,438	695,554	339,105	1,989,855	1,933,100	Sub-Total	1,200,100	915,460	-	915,460	885,460	
MIS													
305,76	134,666	246,493	590,654	202,476	1,759,355	1,717,100	Contractual Services	835,000	583,000	-	583,000	(30,000)	
82,835	37,972	98,946	94,940	93,571	104,560	102,000	Commodities	84,000	102,000	-	102,000	-	
2,734	-	-	-	43,057	117,000	114,000	Capital	281,100	230,450	-	230,450	-	
380,844	172,639	343,438	695,554	339,105	1,989,855	1,933,100	Sub-Total	1,200,100	915,460	-	915,460	885,460	
Public Works, Street Maintenance													
341,737	3,113	2,235	-	13,990	575	131,000	131,000	Contractual Services	103,500	95,000	-	95,000	-
83,663	-	-	-	-	-	95,200	79,458	Capital	143,932	83,200	-	83,200	-
-	-	-	-	-	-	-	-	Debt Services - COPS 2002 Police Complex	-	-	-	-	-
425,400	3,113	2,235	-	-	14,965	226,200	210,458	Cost of Deleasance of COFS	247,402	178,200	(3,600)	174,600	-
Police Department													
83,779	227,448	-	-	-	-	67,800	67,600	Capital	153,160	153,160	-	153,160	-
83,779	227,448	-	-	-	-	67,800	67,600	Sub-Total	153,160	153,160	-	153,160	-
Fire Services Department													
83,779	227,448	-	-	-	-	67,800	67,600	Capital	153,160	153,160	-	153,160	-
Capital													
-	-	-	-	-	-	-	-	Capital	-	-	-	-	
-	-	-	-	-	-	-	-	Sub Total	-	-	-	-	
646,913	145,393	253,071	630,483	254,706	1,938,355	1,896,100	Contractual	998,260	737,750	-	737,750	(30,000)	
82,935	37,972	98,946	94,940	93,571	104,560	102,000	Commodities	84,000	102,000	-	102,000	102,000	
490,687	308,131	32,437	52,855	96,734	337,350	318,608	Capital	837,564	567,420	(28,600)	538,820	538,820	
1,220,534	591,497	382,453	-	778,278	445,012	2,380,205	-	Net Capital Improvements Fund Expenses	1,919,814	1,407,170	(28,600)	1,378,570	(30,000)
-	119,020	62,242	58,019	65,9860	64,616	64,616	ISF Transfer to SF PW Administration (Div. 061)	94,616	64,616	-	64,616	-	
-	113,075	74,689	124,845	149,425	90,989	90,989	ISF Transfer to SF PW Maintenance (Div. 062)	90,384	90,384	-	90,384	-	
-	41,093	19,506	22,206	24,047	-	-	ISF Transfer to SF PW Park Maintenance (Div. 063)	-	-	-	-	-	
-	14,138	-	-	-	-	-	Long Term Repayment to SF for ISF	-	-	-	-	-	
-	90,132	45,066	90,132	-	-	-	Transfer to General Fund	-	-	-	-	-	
1,220,534	898,955	583,956	1,073,480	774,576	2,555,810	2,472,313	Total Capital Improvements Fund Expenses	2,074,814	1,582,170	(28,600)	1,533,370	(30,000)	

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	Elig Estimates XXX XXXX	Obj 3 4 XXX XXXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
			-	-	-			825					
-	-	-	-	-	-	1,400	1,400	City Clerk	5,400	4,400	-	4,400	-

## 21-10-030-800 Municipal Court

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	Obj 3 4 XXXX	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	City Admin Review and Effect CY 2008	Ways & Means Committee Review and Effect	City Admin Re-Recommended CY 2008	BOA Approved CY 2008
-	-	-	-	-	-	-	820	8310 Computer Parts and Equipment	2,712	-	-	-	-	-
-	-	-	-	-	-	-	805	8011 Building and Improvements	-	-	-	-	-	-
-	-	-	-	-	-	-	1,400	Municipal Court	2,712	-	-	-	-	-
-	-	-	-	-	-	-	1,400	1,400	-	-	-	-	-	-

## 21-25-041 General Services

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	El 3	Obj 4	Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Approved CY 2008	BOA Approved CY 2008
-	33	-	-	20,02	16,75	650	6811	1	Interest Expenses/Penalty/Fees	38,750	38,750	-	-	38,750
-	-	-	-	26,830	36,750	35,000	-	2	Litigation Settlement	-	-	-	-	38,750
-	-	-	-	-	-	8314	8314	3	Financial Software	5,000	5,000	-	-	5,000
-	33	-	-	26,850	36,767	35,000	-	4	Carpet Replacement	-	-	-	-	5,000
									Total General Services	43,750	43,750	-	-	43,750
														43,750

## 21-25-042-800 MIS Capital

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	Obj 3 XXX	Obj 4 XXXX	Account Description	Bill Request CY 2008	City Admin Recommen CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
320,511	20,231	17,809	32,927	28,718	22,200	22,200	820	8310 Computer Parts & Equip	75,100	32,600	-	32,600	-
	-	76,026	9,487	3,926	3,598	9,700	820	8312 Network Maintenance	22,500	10,000	-	10,000	-
	-	14,426	2,905	16,001	6,372	22,850	820	8313 Software Licensing	28,600	28,600	-	28,600	-
	-	-	-	-	-	-	-	Telephone System	125,000	25,000	(25,000)	-	-
								Copier					
								Total MIS					
320,511	110,683	30,202	32,855	39,687	54,750	54,750			251,200	96,200	-	71,200	-
													71,200

**21-25-043-600 Economic Development Contractual**

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals		CY 2005 Actual		CY 2006 Actual		CY 2007 Budget		El <sup>5</sup> 3 XXXX		El <sup>6</sup> 4 XXXX		Account Description	El <sup>5</sup> 4 XXXX	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
		2004	2004	2005	2005	2006	2006	2007	2007	Estimates	Estimates	2007	2007							
-	7.581			6,578	12,979	14,888	13,000	13,000	610	6120	TIF Excess Net Revenue		16,000	16,000	-	16,000	-	16,000		
-	7.581			6,578	12,979	14,888	13,000	13,000			Total Contractual Services		16,000	16,000	-	16,000	-	16,000		

21-35-062 Public Works Street Maintenance

## 21-40-070 Police

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	El 3 XXX	Obj 4 XXX	Account Description	DH Request CY 2008	City Admin Reimbursement CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
									610 6115 Other Professional Services	620 6312 Maint/Repair Buildings	630 6414 Radio Equipment Lease/Purchase	650 6811 Interest Expense		
11,809	-	-	-	-	-	36,000	36,000	610 6115 Other Professional Services	8,500	-	-	-	-	-
246,266	-	-	-	-	-	95,000	95,000	620 6312 Maint/Repair Buildings	95,000	-	-	-	-	95,000
<u>258,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,010</u>	<u>131,000</u>	<u>630 6414 Radio Equipment Lease/Purchase</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
83,663	-	-	-	-	-	12,000	90,000	6414 Motor Vehicles	103,500	-	-	-	-	<u>95,000</u>
<u>83,663</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,990</u>	<u>5,200</u>	<u>8111 Other Equipment and Machinery</u>	<u>127,858</u>	<u>76,000</u>	<u>76,000</u>	<u>-</u>	<u>-</u>	<u>76,000</u>
<u>347,737</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,235</u>	<u>-</u>	<u>8211 Other Equipment and Machinery</u>	<u>16,134</u>	<u>7,200</u>	<u>(3,600)</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>
						<u>2,235</u>	<u>-</u>	<u>Total Capital</u>	<u>143,992</u>	<u>83,200</u>	<u>(3,600)</u>	<u>79,600</u>	<u>-</u>	<u>79,600</u>
								<u>Total Police Contractual</u>	<u>247,192</u>	<u>178,200</u>	<u>(3,600)</u>	<u>174,600</u>	<u>-</u>	<u>174,600</u>

21-45-080-800 Fire Capital

FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance Actuals	CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2007 Estimates	El 3 Obj 4 Account Description	DH Request CY 2008	City Admin Recommended CY 2008	Ways & Means Committee Review and Effect	BOA Adjusted CY 2008	BOA Approved CY 2008
29,319	220,000	-	-	-	-	-	810 8111 Motor Vehicles	-	-	-	-	-
54,460	7,448	-	-	-	-	-	810 8120 Capital Outlay Expense	-	-	-	-	-
					67,600	67,600	830 8211 Other Equipment and Machinery	153,160	153,160	153,160	153,160	153,160
<b>83,779</b>	<b>227,448</b>						<b>Total Fire Capital</b>	<b>153,160</b>	<b>-</b>	<b>153,160</b>	<b>153,160</b>	<b>153,160</b>

**Federal Grant Request:**

1. Ten (10) 4500 PSI Self Contained Breathing Apparatus
2. Ten (10) 4500 PSI 30 Minute cylinders
3. Sixteen (16) face pieces with heads up display and amplifier
4. Two (2) RTI pacis

**Budgeted Item:**

Replacement of 1974 Rescue Tool totaling only \$20,000

## **Capital Improvement Plan**

The Capital Improvement Plan is a five-year plan which provides the administration with a guide to the capital improvements that are requested in the up-coming five years. A five-year plan aids administration in the planning, scheduling, and financing of capital cost to ensure cost effectiveness.

The Capital Improvement plan is comprised of capital replacement projects, which will enhance, repair, or replace existing infrastructure, facilities or equipment. This plan includes all construction projects and equipment purchases costing in excess of 1,000 dollars or extending the life of a structure. Any capital purchases or projects, which are less than 1,000, are included in the operating budget. The budget will dictate what capital improvement request are funded based upon the available resources in the budget. Therefore, not all

