CITY OF CRESTWOOD

ANNUAL BUDGET
JANUARY 1, 2009 – DECEMBER 31, 2009

CITY OF CRESTWOOD, MISSOURI
DECEMBER 9, 2008

City of Crestwood, Missouri
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TO: Mayor Roy R. Robinson
Board of Aldermen

FROM: James A. Eckrich, P.E.
City Administrator

DATE: October 24, 2008

RE: City Administrator's Proposed Operating Budget for the Fiscal Year Beginning January 1, 2009 – BOARD OF ALDERMEN DRAFT

Transmitted with this document you will find the City Administrator's Recommended Annual Operating Budget for the fiscal year beginning January 1, 2009 and ending December 31, 2009. The annual operating budget as presented maintains services at the level enjoyed by the residents of Crestwood in 2008. However, as you will note from the 2009 expenditures / revenues as well as the five-year plans, this level of service will not be able to continue indefinitely unless revenues are increased. The budget as presented shows 2009 revenues slightly in excess of 2009 expenditures within the General Fund. Assuming a future pattern of decreasing revenues and increasing expenditures, I would estimate that General Fund expenditures will overtake revenues sometime between 2010 and 2012, depending upon how the City wants to handle the Proposition S debt. In order to avoid a substantial reduction in services, I have had to recommend the use of cash reserves to balance the Capital Improvement Fund and the Park and Stormwater Fund. As we all can agree, utilizing cash reserves to balance the City's budget is a short-term fix for a substantial problem. It is my opinion that prior to the creation of the 2010 budget the City of Crestwood must make some determinations regarding the future affordability of the services we provide.

General Fund

The City's General Fund accounts for the day-to-day operations of the City. This includes Police Services, Fire Services, Public Works, and City Administration. In the City's recent past this fund has lacked adequate cash in order to fund the operation of the City, necessitating 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 in the General Fund are anticipated to be $8,771,200 during 2009, with expenditures limited to $8,721,275. This variance of $49,925 provides little margin for error and the City will once again have to closely monitor revenues and expenditures to ensure that problems do not occur. If revenues under-perform, or if additional or unanticipated expenditures are required, the City Staff will likely have to return to the Board of Aldermen later in the year to request the use of cash balances or to obtain direction regarding the reduction of expenditures. The City staff will continue the recent practice of presenting quarterly financial reports in order to maintain an open dialogue with the Board of Aldermen regarding the City's finances.

The primary sources of revenues in the General Fund are sales taxes, which comprise 43% of General Fund revenues. The City of Crestwood General Fund sales taxes include a one-cent general sales tax, a ¼ cent local option sales tax, and a ¼ cent fire protection sales tax. Beyond sales tax collections, the General Fund receives revenues from a variety of sources, including property taxes, utility taxes, intergovernmental taxes, licenses, permits, fines, and court costs. These revenues have also been projected by City Staff, and are displayed in section 4 of the attached budget.

The City staff has strived to maintain expenditures at 2008 levels, but in some cases costs have had to increase. Additionally, I have recommended a salary increase of $1,000 for all employees (roughly two percent for an employee making the average wage within the City). In today's world, it seems that the cost of everything is increasing, and it does not seem right to me to ask employees to continue to perform their responsibilities without any increase in compensation. I recommend that this salary is based upon an annual sum instead of a percentage of pay because I believe that employees who make the least are the ones most greatly affected by the increased cost of commodities experienced in the United States over the past year. If the Board of Aldermen does not agree with this proposed increase, they are, of course, authorized to eliminate the increase or pursue an alternate course of action. General Fund expenditures are detailed within section 5 of the attached budget.

The Fiscal Year 2009 budget includes no net increase in personnel. However, the budget does include a restructuring of the former Public Services Department (Public Works / Parks and Recreation) and the Administration Department. These restructurings result in an overall decrease in personnel and reduction in the City's annual salary expenditures. The FY 2009 budget also includes several salary adjustments which address inequities I have discovered since my promotion to City Administrator. The above-referenced restructurings and salary adjustments are detailed at the rear portion of section 5 of the attached budget.

Please be advised that the City of Crestwood's current Pay Plan is delineated in Chapter V of the Civil Service Rules and Regulations. Essentially the Pay Plan states that the City of Crestwood is unable to afford the 2003 Pay Plan and that any merit salary increases must be budget driven. The Pay Plan (Chapter V) then refers to Job Values and minimum hiring rates which relate to the 2003 Pay Plan that was repealed by the Board of Aldermen in 2007. This has created a large amount of confusion for City Staff, and the Pay Plan must be addressed in 2009 in order to allow the City Administration to properly and fairly administer employee pay within the City.

Please recall that due to the non-taxable status of the Proposition S note, the City of Crestwood is restricted to a cash balance which does not exceed five percent of the City's annual General Fund operating expenditures. In order to comply with this requirement, the City Administration is recommending that the Board of Aldermen consider a payment in late 2008 or early 2009 which would retire the Proposition S note. This topic is discussed in further detail within the Proposition S Cash Balance section of the narrative.

Any analysis of the City's General Fund would be incomplete without an analysis of the City's cash reserves. The General Fund is projected to have a January 1, 2009 available cash reserve of $2,050,439, unless action is taken to reduce the fund in accordance with the tax laws governing Proposition S. If no action regarding Proposition S is taken, the General Fund would then be projected to have an available cash balance of $2,100,364 on January 1, 2010. Please be advised that these cash balances would violate the tax exempt status of the Proposition S note. This topic is further discussed below in the Proposition S Cash Balance section of the narrative.

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 of Crestwood. The Capital Improvement sales tax was originally approved by the voters in 1994 and was extended for an additional fifteen-year period by the voters in August of 2002. The revenues are used to fund street improvements, building improvements, and to purchase capital vehicles and equipment. Additionally, due to a prior action of the Board of Aldermen, a portion of the salaries of Public Works employees are paid from the Capital Improvements Fund.

The Capital Improvements sales tax is the major source of revenue for this fund, comprising 50% of the total revenues. This percentage is misleading because in 2009 there is substantial grant revenue associated with the replacement of the Pardee Road Bridge. As the Board of Aldermen knows, the City of Crestwood obtained a BRM grant from the federal government which will fund eighty percent of the construction of the Pardee Road bridge. The total revenues for the Capital Improvement Fund are budgeted at $2,343,976, which includes $1,105,200 for the Pardee Road bridge grant and $66,937 for other grants.

Expenditures for the Capital Improvement Fund are detailed within Section 7 of the attached budget. Please note that the Department Head requests in the Capital Improvement Fund exceeded the anticipated revenues by approximately $670,000. This necessitated substantial cuts from the City Administrator in an attempt to get close to balancing the expenditures and revenues. The City Administrator/Ways & Means Budget recommends the use of approximately $199,000 in cash reserves to balance the Capital Improvements budget. Please note that there are substantial amount of cash reserves available within this fund, and these reserves are restricted for use on capital purchases.

By making the above-referenced cuts (further described below), I am in no way saying that I do not think the recommended purchases are necessary for the long-term success of the City. It is my opinion that cutting these capital expenditures only defers items that the City will eventually need unless modifications are made to the services we provide. This is one more reason that in 2009 the Mayor and Board of Aldermen need to determine the future direction of the City regarding services. The disparity between the Capital Improvement expenditure request and the anticipated revenues will only worsen in 2010 as revenues continue to decline, previously requested items are deferred, and the Fire Department request of $500,000 for a new Fire Engine is added to the equation.

Please note that my cuts include the elimination of a large amount of building maintenance, the elimination of the 2009 microsurfacing project, and removal of a backhoe and three police vehicles. These cuts are further described below:

- A portion of the building maintenance was cut, as has happened each year in the recent past, simply because something has to give and this seems to be the easiest area to cut. Items in building maintenance which remain in the City Administrator's Budget are 1) the replacement of two toilet fixtures in the holding cell; 2) construction of security improvements in the BOA chambers; 3) roof repairs at the Community Center and 8645 Pardee Lane; and 4) the replacement of a condensing unit at the Community Center. Please note that

$6,100 of the security improvements were cut by the Ways and Means Committee.

- The 2009 microsurfacing project was cut because of lack of other options. The City has attempted to move away from microsurfacing by instead implementing a mill and overlay program. The mill and overlay program has been successful, but there are still a large number of streets with microsurfacing (a surface treatment designed to last five to seven years) which is raveling, looks terrible, and is leading to deterioration of the underlying asphalt surface. By eliminating microsurfacing from the budget, the City is accepting the fact that these streets will continue to ravel (with a poor aesthetic appearance) until they are milled and overlaid sometime in the future. None of the streets scheduled for microsurfacing is scheduled to be milled and overlaid in the next two years, so these streets will remain in this condition until at least 2011. This matter was discussed in depth by the Ways and Means Committee, who agreed that the City should move away from microsurfacing.
- I have removed all police vehicles, one public works vehicle, and a backhoe from the motor vehicle section of the budget because it is my opinion that these purchases need to be looked at from a city-wide instead of a departmental basis. First, regarding the backhoe, given the problems we are going to have with future budgets, the City of Crestwood needs to determine whether we are going to continue performing major in-house maintenance work. If we are not, it may be better to consider the rental of a backhoe when needed instead of a purchase. Second, regarding other vehicles, it is my opinion that some Board members are still uncomfortable with the current vehicle lease and are uncertain of the way the City will escape leasing indefinitely. I will be requesting that the Police Chief work with other department heads to complete a detailed analysis of future vehicle purchases in order to demonstrate how the current vehicles will be used over the life-cycle of the vehicles.

You will note that I am including a new phone system as part of the Capital Improvement budget. The phone system is shown within the budget as a five-year lease. When bringing this purchase before the Mayor and Board of Aldermen, the Board of Aldermen may choose to consider the option of using Capital Improvements Fund cash reserves to pay for the phone system outright in lieu of leasing the system over a five-year period.

As with the General Fund, any analysis of the Capital Improvements Fund would be incomplete without an analysis of the Capital Fund cash reserves. The Capital Improvement Fund is projected to have a January 1, 2009 cash reserve of $885,554. If the Recommended City Administrator's Budget is passed, and revenues and expenditures occur as budgeted, the City of Crestwood Capital Improvements Fund will have a January 1, 2010 cash reserve of $686,638.

Park and Stormwater Fund

The Park and Stormwater Fund receives revenues from a ½ cent sales tax that was approved by the voters in 2000 with no sunset provision. The Park and Stormwater Fund also receives substantial revenues though passes and programs offered at the Whitecliff Park Community Center and Aquatic Center. These revenues are used to fund community center operations, aquatic center operations, park maintenance, the Sappington House historic facility, and the aquatic center debt service (COPS 2001 – approximately $1.1million). The aquatic center debt will be retired in 2012, but a substantial part of the 2012 payment (approximately $850k) is held in escrow. That means, essentially, that once the City of Crestwood makes the 2011 aquatic center payment we will be free from this tremendous annual debt service payment.

Prior to 2003 all Park and Recreation costs were paid from the General Fund. The Park and Stormwater Fund was designed to pay for a new Aquatic Center, capital park projects, and storm water projects. However, due the financial problems of the General Fund experienced in the early 2000s, the Board of Aldermen reclassified all park maintenance, community center, and aquatic center expenditures to the Park and Stormwater Fund. This action, along with declining sales taxes, has affected the Park and Stormwater Fund to the point that its revenues can no longer match its expenditures. As you can see from the attached budget sheets in section 6, the recommended expenditures in this fund exceed the estimated revenues by over $488,000. This should be no surprise given that the difference between the projected sales tax revenue and the aquatic center debt service is less than $300,000.

The financial problems of the Park and Stormwater Fund are more complicated to overcome than the problems with the Capital Improvement Fund, because balancing this fund is much more difficult than simply reducing expenditures. Most expenditure reductions in the Park and Stormwater Fund would also result in partially offsetting revenue reductions. What I mean by this is that substantially reducing costs at the community center or aquatic center would result in decreased services or programs, which would ultimately lead to decreased revenues. The exceptions are park maintenance and the Sappington House, which have no substantial revenues. However, there are some minimum maintenance standards which need to be funded in order to maintain these assets, and substantially cutting the expenditures in these areas does not allow for that.

After analyzing this matter at great length, it was my finding that the best approach to handling the problems within the Park and Stormwater Fund is to use the existing cash balance within that fund to balance the fund in 2009. Then, in 2010 and 2011, the City of Crestwood will likely have to consider paying a portion of the Aquatic Center debt service using monies from the General Fund. This is perfectly acceptable as all Park and Stormwater expenditures are also eligible as General Fund expenditures, and at one time were paid by the General Fund. The City could also consider use of the Capital Improvement Fund, which would also be eligible to fund payment of the Aquatic Center.

The Park and Stormwater Fund is projected to have a January 1, 2009 cash reserve of approximately $477,337. If the Board of Aldermen Draft budget is passed, and revenues and expenditures occur as budgeted, the City of Crestwood's Park and Stormwater Fund will have a January 1, 2010 cash reserve of $7,569. The monthly cash flow analysis of this fund shows a deficit balance of -$176,298 during the month of March 2009. This demonstrates that the Park and Stormwater Fund cannot make the Aquatic Center debt payment without temporarily moving into a deficit position and "borrowing" money from the General Fund. The fund comes out of deficit position in May, at which point it would "repay" the General Fund and remain positive for the remainder of the year.

Proposition S Cash Balance

As referenced above, the General Fund is projected to have a January 1, 2009 available cash balance of $2,050,439, and a January 1, 2010 available cash balance of $2,100,364. The monthly cash flow analysis of this fund shows a low balance of $1,861,264 during the month of March 2009.

This General Fund scenario would violate the tax exempt status of the Proposition S loan because the City's cash reserve would (greatly) exceed five percent of operating expenditures. In order to avoid this problem, the City Staff is going to recommend that the Mayor and Board of Aldermen consider retiring the Proposition S loan using cash reserves. Royal Banks of Missouri has notified the City of Crestwood that the payoff amount of the existing note is $1,570,980. Should the City make this payment, the General Fund would be reduced to an estimated available cash balance of $479,459 on January 1, 2009. Then, if the Board of Aldermen Draft Budget is passed (with the removal of the 2009 Prop S payment), and revenues and expenditures occur as budgeted, the City of Crestwood's General Fund will have a January 1, 2010 cash reserve of $1,007,337. The monthly cash flow analysis of this fund under this scenario shows that the initial balance of $479,459 is the lowest balance throughout the year.

Please note that retirement of the Proposition S bonds would benefit the City in a number of ways, including:

- The City would no longer be restricted to cash reserves less than five percent of our operating expenditures.
- Due to the Proposition S retirement, the General Fund would actually be projected to operate with a substantial surplus during 2009 and 2010, and a slight surplus during 2011. A Five Year Plan assuming retirement of Proposition S is shown on page 9-12.

The analysis performed by City Staff estimates that if no action is taken within 2008 the City of Crestwood may be required to pay between $900,000 and $1,130,000 toward the retirement of the Proposition S note in April of 2009. Making this payment and then making the 2009 Proposition S payment as delineated within the original amortization schedule would essentially retire the Proposition S. This means that unless the City of Crestwood decides to convert Proposition S to a taxable note or attempt to make purchases in 2008 to lower our cash position, the City will retire Proposition S in 2009 regardless of whether we formally decide to do so. Please be advised that, due to the tax laws establishing our maximum cash balance, the Board of Aldermen would need to make between $1,285,000 and $1,520,000 in un-budgeted general fund expenditures in order to avoid paying any of our cash balance toward Proposition S.

Due to the problems within the United States economy described by President Bush during his address on September 24, 2008, the Mayor and Board of Aldermen may wish to reconsider the conversion of the Proposition S note to a taxable note. City staff does not know the total costs of such a conversion, and would not be comfortable estimating the total cost of conversion without the help of a financial professional. City Staff will pursue this course of action if requested by the Board of Aldermen. However, we did not begin this process due to the feasibility of retiring the Proposition S note and eliminating the future constraints on our cash balances.

Conclusion

It seems that we say this every year, but the City of Crestwood has reached a critical time in its history. In late 2008 or early 2009 the City of Crestwood is going to have to make a decision regarding what to do with the cash reserves that are in violation of the tax exempt status of Proposition S. In 2009 the City of Crestwood is going to have to make decisions regarding the affordability of the services that it provides to its residents. The attached five year plans show that absent some infusion of revenue, the City does not have the financial capacity to indefinitely provide services at the 2008 level.

It is my sincere hope that the Crestwood Mall redevelopment moves forward in a timely manner. I will maintain frequent contact with representatives from Centrum Properties to see that the City does everything it can to ensure a successful project that will brighten our future. Hopefully news of the mall redevelopment will encourage retailers to quickly fill those vacant spaces around the mall, specifically Sappington Square.

I both dread and look forward to working with the Board of Aldermen regarding the future of the City in 2009. Difficult decisions are going to have to be made. I can assure you that that City staff and I will work diligently to provide you the information you need to make those decisions in a timely manner. I will provide you any recommendations you need regarding this topic.

Finally, I would like to personally thank the members of the City staff for their hard work in developing this budget document. Hopefully one day we will look back fondly at this as the first of many budget documents we prepared together. More importantly, hopefully we look back at this document as an important step toward a brighter financial future for the City of Crestwood.

OFFICIALS OF
THE CITY OF CRESTWOOD, MISSOURI

Elected Officials:	
Mayor	Roy R. Robinson
Aldermen - Ward One	Richard S. Bland Carol (C.J.) McGee
Aldermen - Ward Two	Christopher M. Pickel Michael J. Kelsch
Aldermen - Ward Three	Gregg A. Roby Jesus J. (Jerry) Miguel
Aldermen - Ward Four	John H. Foote Steve A. Nieder
Appointed Officials:	
City Administrator	James A. Eckrich
Finance Officer	Douglas E. Brewer
Chief of Fire Services	Karl E. Kestler
Chief of Police	Mike L. Paillou
Director of Public Works	Dzenana Mruckovski
Director of Parks & Rec.	Amy M. Meyer
City Clerk	Tina M. Flowers

OVERVIEW OF THE CITY OF CRESTWOOD, MISSOURI

INTRODUCTION

In September of 2006 the Mayor and Board of Aldermen participated in a strategic planning exercise. During this process, the Mayor and Board of Aldermen developed a vision of Crestwood, a mission for Crestwood, and five-year goals that relate to the vision and mission.

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.

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 5th County Council District.

Crestwood is represented by the 3rd United States Congressional District and two Missouri senators. The City of Crestwood is located within the 1st Missouri Senate District and the 94th and 95th 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 emergency 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 2008, the City will pay $314,671.79 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 resident volunteers 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.

PUBLIC WORKS

The City of Crestwood Public Works department oversees all street maintenance, building maintenance, park maintenance, planning and zoning, and engineering within the City of Crestwood. The City maintains over 50 miles of public streets and five bridges. Every two years streets are analyzed and rated by utilizing a program named PASER.

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 maintenance and Parks and Recreation expenses.

A storm water improvement study completed by the City in 2002 identifies a number of storm water problems in the City of Crestwood. The City of Crestwood is not currently funding any storm water improvement projects due to the lack of available revenues within the Park and Stormwater Fund.

The City of Crestwood family Aquatic Center in Whitecliff Park, includes a 25-meter 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 flows around the family play pool and features a bridge, waterfalls, and inner tubes for floating. The entire facility was landscaped to retain the forested feel of Whitecliff Park.

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. It is considered a prime example of the Federal architecture of the Maryland and Virginia colonies.

The City of Crestwood owns the Thomas Sappington House and the 2.2-acre park site upon which 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 ensure the long-term health of the area. 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 in which taxes would be collected by the State from businesses 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 August 2002, voters approved a 15 year extension of the Capital Improvements Sales tax.

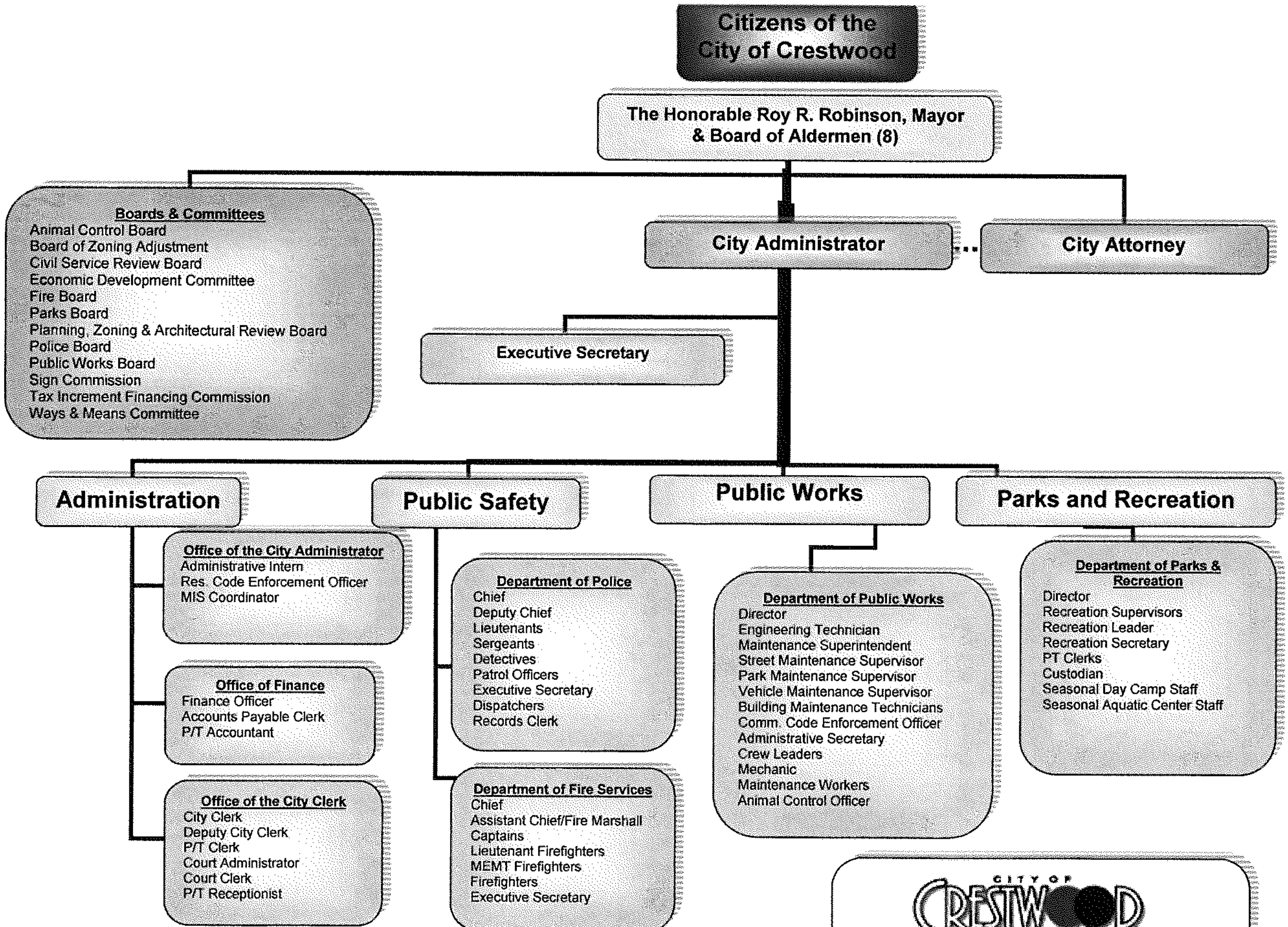
2006 BALLOT PROPOSITIONS

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 S, 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 note held at Royal Banks of Missouri. 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.



CITY OF CRESTWOOD

Organizational Chart
as of January 1, 2009

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 Improvement Fund – The Capital Improvement Fund is used to account for financial resources to be used for the acquisition or construction of capital items. A percentage of personnel costs relating to capital projects are allocated to this fund.

Park and Stormwater Fund – The Park and Stormwater Fund is used to account for financial resources to be used for the acquisition or construction of capital items relating to City parks, Parks and Recreation personnel costs, and other Parks and Recreation programs.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures 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 first use unrestricted resources.

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.

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.

City of Crestwood, Missouri
2009 Budget Schedule

June 16th to June 20th
Meet with Department Heads to distribute budget packets and discuss budget process for FY 2009. Distribute expenditure requests forms to the Department Heads.

June 20th to August 1st
Department Heads prepare budget request for submission to Administration and submit budget request to Administration

July 14th
Distribute six month expenditure reports.

June 30th to July 25th
Administration to review and complete revenue projections and personnel budgets.

August 4th to August 29th
Administration compares projected revenues with Department Head request and determines the budget gap.

August 25th to August 29th
Administration meets with Department Heads to review budget request.

September 2nd to 26th
Review budget, adjust expenses to balance budget and finalize City Administrator budget. This includes narrative and 5 year plan – All FUNDS.

October 1st
Presentation of Draft Budget to Ways and Means Committee.

October 2nd to October 22nd
Meet with Ways and Means Committee to review budgets of all three major funds and incorporate Ways and Means Committee changes/request to the budget. **JAE gone October 14th thru October 17th.**

October 23rd to October 29th
Administration prepares final Budget for Board of Aldermen.

November 5th
Present budget to the Board of Aldermen.

November 6th to 19th
Administration Review the Final Budget with the Board of Aldermen and change Budget according to Aldermen's direction.

November 25th
November 25th - First Reading of budget.

December 9th
Public Hearing and Adoption of Budget.

Note: Budget Schedule does not include Board of Aldermen Work Sessions. The work sessions will be determined at a later date as directed by the Board of Aldermen.

General Fund

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

- Administration
  - Mayor
  - Board of Aldermen
  - City Administrator
  - City Clerk
    - Municipal Court
  - General Supportive Services
  - Finance Department
  - Management Information Systems (MIS)

- Public Works Department
  - General Services
  - Administration
  - Maintenance
  - Mechanical

- Public Safety Department
  - Fire Department
  - Police Department

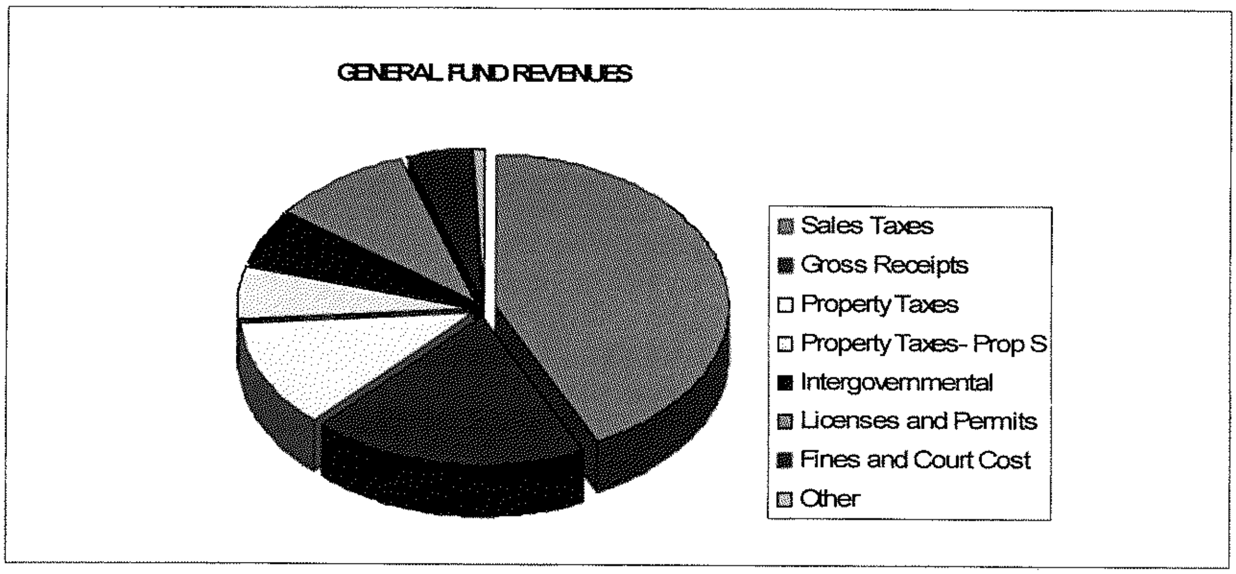
Beginning July 1, 2004, the Board of Aldermen reclassified all Parks and Recreation expenditures to the Park and Stormwater Fund.

The revenues which support General Fund services come from sales taxes, property taxes, utility taxes, franchise fees and merchant licenses. It is projected that in FY 2009 the General Fund revenues will equal $8,771,200, and the expenditures will be $8,721,275.

General Fund

Analysis of Major Revenue Sources

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 services and administration, as well as the majority of the public works department, benefit from the categories within the General Fund. The 2009 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, 2009 is anticipated to reach $8,812,600.



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:

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 $2,532,800 for the General Fund in 2009. This represents approximately 29% of the total General Fund revenue.

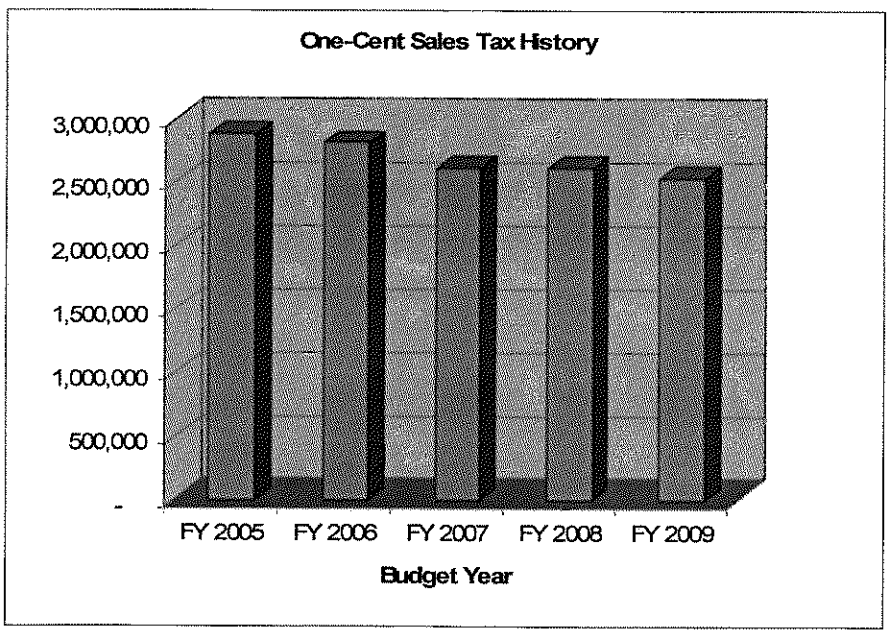
When the Sharing Plan was implemented, the State Legislature authorized the Local Option sales tax. The tax was intended to aid cities in replacing the revenues lost to the sharing plan. The tax (1/4 cent) required voter approval before it could be collected by the City. In November of 1993, the citizens 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 December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	2,879,833	8,295,615	34.72%	-2.03%
Actuals 2006	2,809,576	9,745,833	28.83%	-2.44%
Actuals 2007	2,609,662	9,025,139	28.92%	-7.12%
Estimated 2008	2,618,171	9,166,242	28.56%	0.33%
Budgeted 2009	2,539,600	8,771,200	28.95%	-3.00%

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

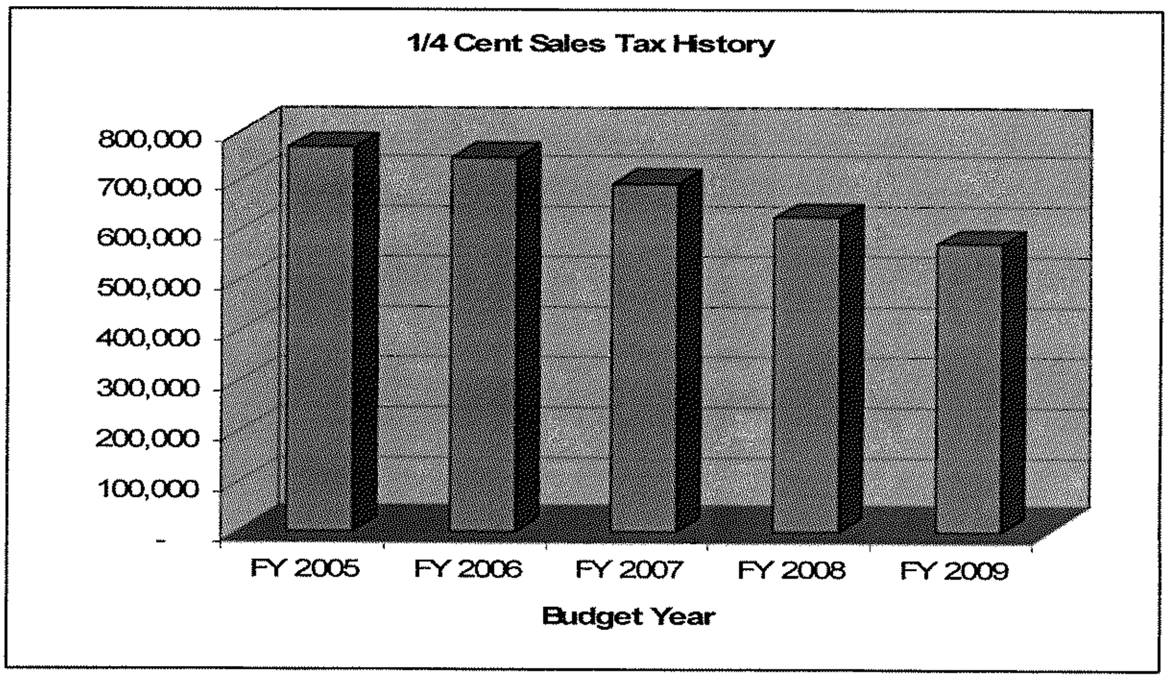


It is projected that the quarter-cent local option tax on retail sales generated within the City's boundaries will generate $601,300 in 2009.

1/4-Cent Sales Tax History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	767,375	8,295,615	9.25%	-5.53%
Actuals 2006	747,129	9,745,833	7.67%	-2.64%
Actuals 2007	694,496	9,025,139	7.70%	-7.04%
Estimated 2008	626,185	9,166,242	6.83%	-9.84%
Budgeted 2009	576,000	8,771,200	6.57%	-8.01%

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



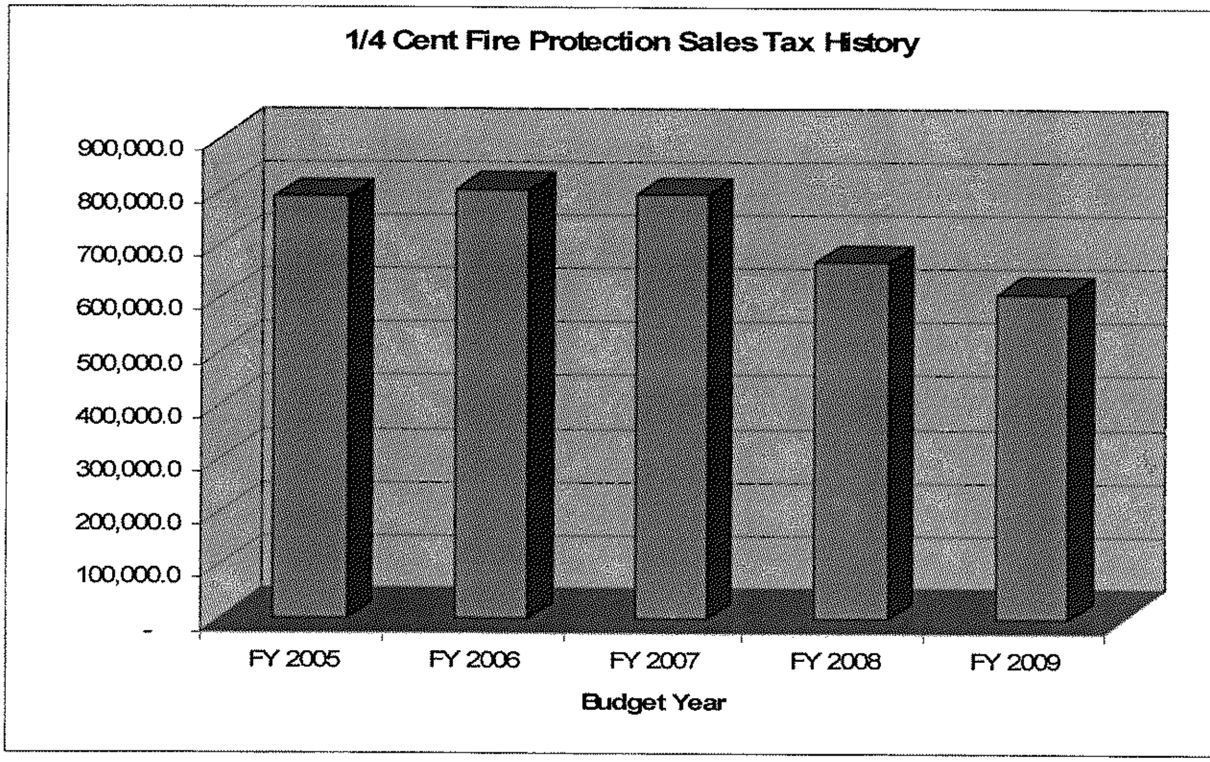
Fire Protection Sales Tax

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 $2.8 million annual expenses for Fire Services. It is anticipated that the City will receive $630,700 in revenues from this tax. This represents 13% of the total estimated General Fund revenues in 2009. The Fire Tax is estimated to recover approximately 23% of the Fire Department's expenditures for CY 2009. This tax is not subject to the countywide sales tax sharing.

1/4-Cent Fire Protection Sales Tax History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	789,859	8,295,615	9.52%	107.42%
Actuals 2006	802,859	9,745,833	8.24%	1.65%
Actuals 2007	793,462	9,025,139	8.79%	-1.17%
Estimated 2008	667,946	9,166,242	7.29%	-15.82%
Budgeted 2009	607,800	8,771,200	6.93%	-9.00%

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



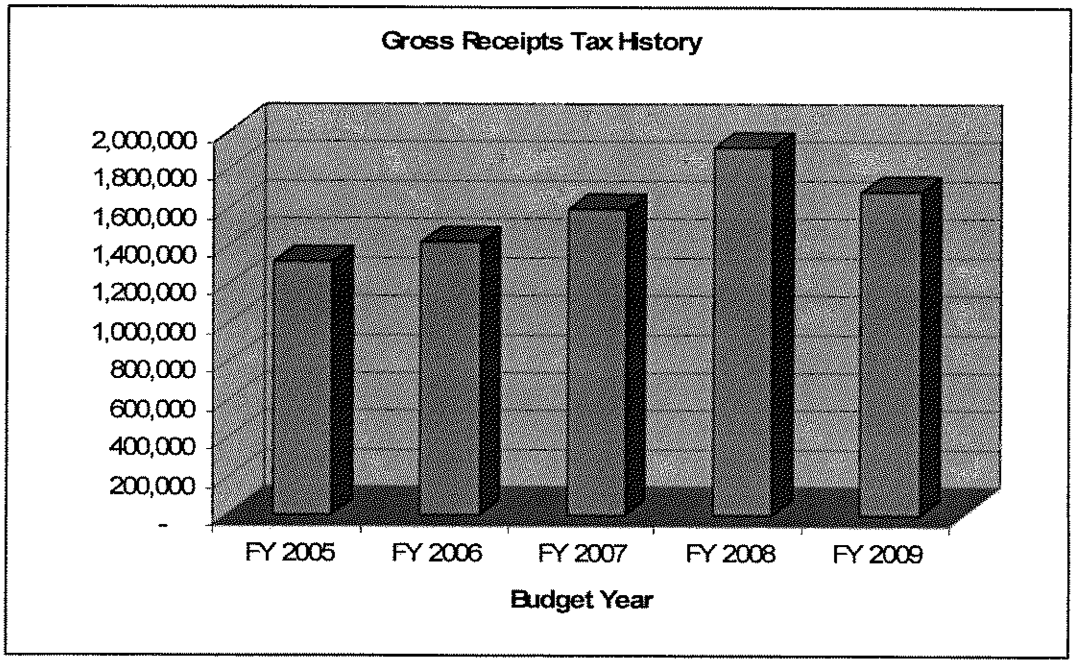
Gross Receipts Tax

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 19% of total General Fund revenue, the gross receipts tax on utilities is anticipated to generate $1,679,600 in CY 2009. On November 8th, 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 December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	1,319,761	8,295,615	15.91%	1.98%
Actuals 2006	1,417,314	9,745,833	14.54%	7.39%
Actuals 2007	1,592,002	9,025,139	17.64%	12.33%
Estimated 2008	1,910,800	9,166,242	20.85%	20.02%
Budgeted 2009	1,679,600	8,771,200	19.15%	-12.10%

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



Property Tax

Revenues received from property taxes consist of Real Estate Taxes, Personal Property Taxes, Road and Bridge, Railroad and Utility Taxes. In April 2006, voters approved Proposition S, an additional $0.20 dedicated to pay the debt service on the $2 million debt and build a cash reserve for the City. For 2008, the City will levy a property tax rate of $0.38 per $100 of assessed valuation for residential property and $0.50 per $100 of assessed valuation on commercial property. Personal Property will be assessed at the rate of $0.48 per $100. These rates include Proposition S.

Revenues from property taxes are projected to generate $1,551,900 in 2009, 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 2008 current assessed valuation of the real estate in the City is $302,394,075. Commercial property is assessed at 32% of the estimated market value, residential at the rate of 19%, and personal property at

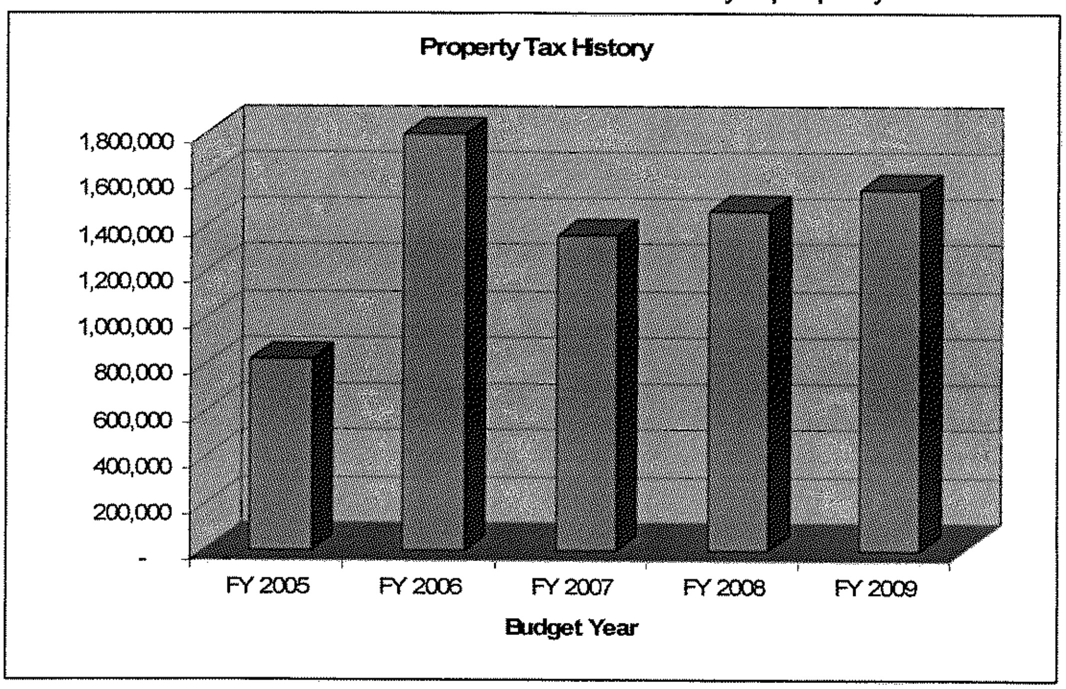
33-1/3% of actual value. Of the total assessed valuation for real estate, commercial property in the City accounts for 34%, and residential property accounts for the remaining 66%.

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 December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	823,816	8,295,615	9.93%	-15.08%
Actuals 2006	1,793,577	9,745,833	18.40%	117.72%
Actuals 2007	1,358,301	9,025,139	15.05%	-24.27%
Estimated 2008	1,456,800	9,166,242	15.89%	7.25%
Budgeted 2009	1,551,900	8,771,200	17.69%	6.53%

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



Intergovernmental

Comprising about 5% of total revenue or a projected $472,100 in 2009 are the taxes levied by the State of Missouri and St. Louis County who, upon receipt, distribute these revenues to the City.

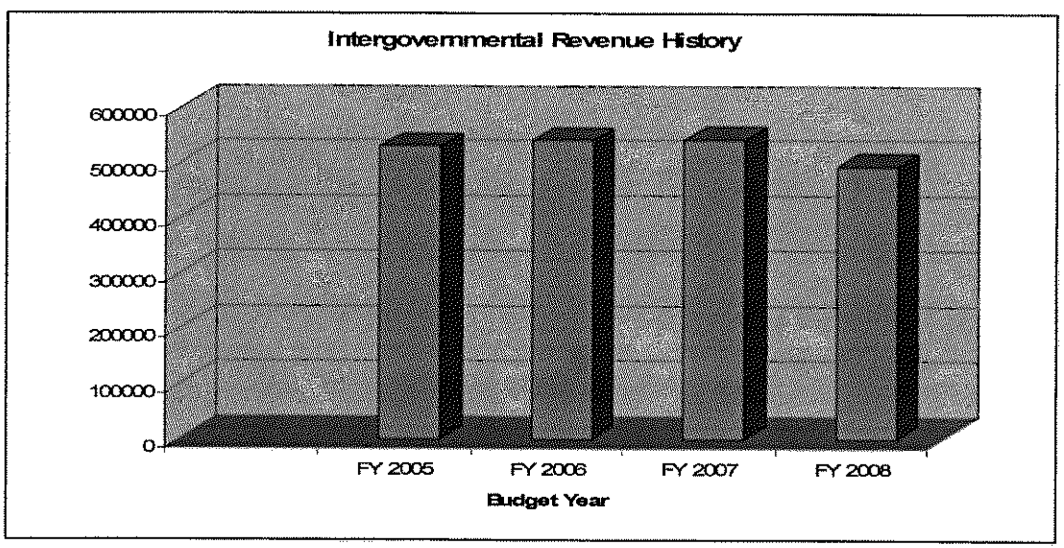
The State of Missouri collects certain taxes for the purpose of maintaining roads and bridges. These taxes are distributed to the City based upon the population indicated at the most current decennial census. The Motor Fuel Tax is levied on a per gallon basis and distributed to the City based upon the 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 December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	530,014	8,295,615	6.39%	-1.84%
Actuals 2006	541,014	9,745,833	5.55%	2.08%
Actuals 2007	543,450	9,025,139	6.02%	0.45%
Estimated 2008	492,800	9,166,242	5.38%	-9.32%
Budgeted 2009	472,100	8,771,200	5.38%	-4.20%

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



Licenses and Permits

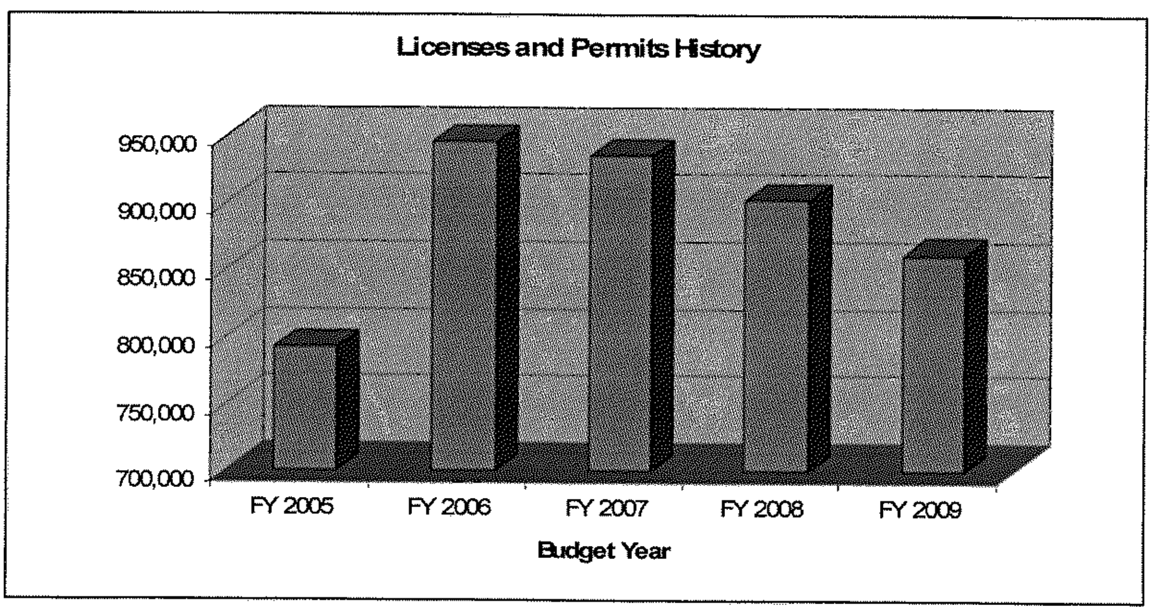
The City requires all businesses to obtain a license to operate within the City of Crestwood. The merchant license fees are based upon a business's gross receipts for the previous year or based upon the square footage of the business, whichever is higher. Other business license fees are collected for 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 2009, licenses and permits are projected to generate $861,400. 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.

Licenses and Permits History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	792,722	8,295,615	9.56%	-8.66%
Actuals 2006	945,649	9,745,833	9.70%	19.29%
Actuals 2007	934,936	9,025,139	10.36%	-1.13%
Estimated 2008	902,600	9,166,242	9.85%	-3.46%
Budgeted 2009	861,400	8,771,200	9.82%	-4.56%

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



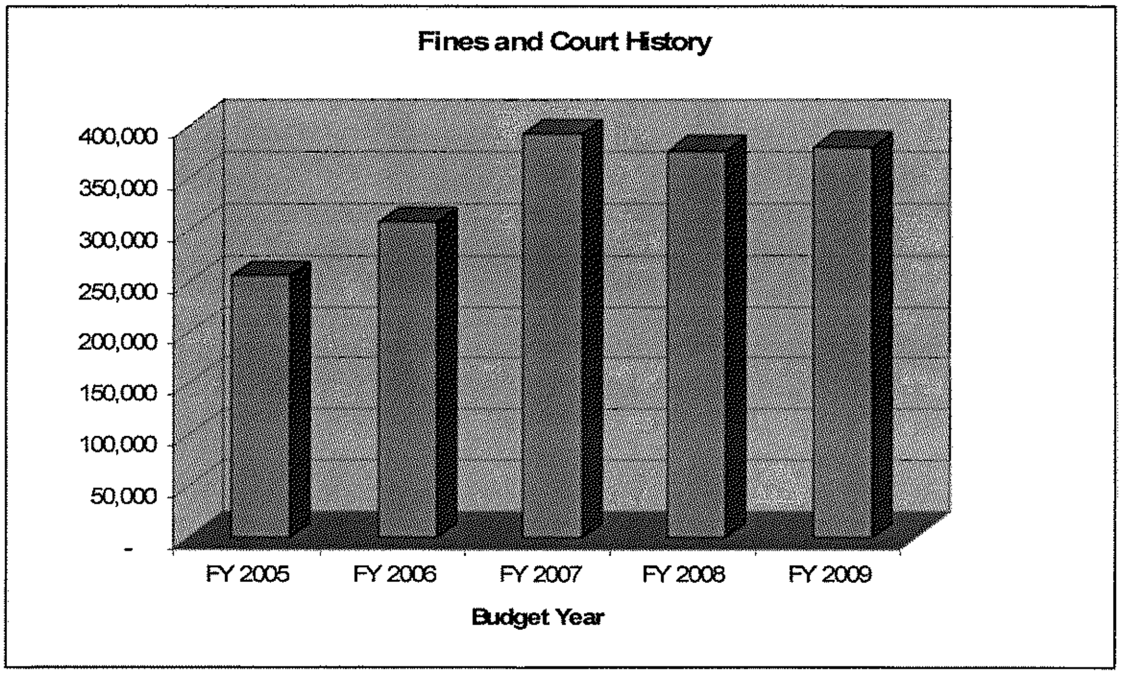
Fines and Court Costs

Fines and Court Costs revenue comes from parking and traffic violations, court costs, bond forfeitures and false alarms. In CY 2009, it is estimated that fines and court costs will generate $379,400 in total revenue or approximately 4% of the total City's projected revenue for CY 2009.

Fines and Court Costs History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of General Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	255,252	8,295,615	3.08%	-25.89%
Actuals 2006	307,018	9,745,833	3.15%	20.28%
Actuals 2007	391,781	9,025,139	4.34%	27.61%
Estimated 2008	375,600	9,166,242	4.10%	-4.13%
Budgeted 2009	379,400	8,771,200	4.33%	1.01%

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, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			GENERAL FUND REVENUES	Finance Projections CY 2009	City Admin Approved CY 2009	Revised Projections CY 2009	BOA Adjusted CY 2009	Budgeted Revenues CY 2009
2,879,833	2,809,576	2,609,662	2,449,879	2,618,171	405	4010	One-Cent General	2,532,800	2,532,800	2,539,600	-	2,539,600
767,375	747,129	694,496	654,412	626,185	405	4011	1/4-Cent Local Options	601,300	601,300	576,000	-	576,000
789,859	802,455	793,462	723,767	667,946	405	4014	1/4-Cent Fire Protection	630,700	630,700	607,800	-	607,800
22,335	14,041	23,664	21,340	25,668	405	4015	1/4-Cent TIF Fire Protection	24,000	24,000	24,000	-	24,000
4,459,402	**4,373,201**	**4,121,284**	**3,849,398**	**3,937,970**			**Total Sales Taxes**	**3,788,800**	**3,788,800**	**3,747,400**	**-**	**3,747,400**
539,034	588,073	607,587	606,000	598,300	410	4020	Electric Franchise Fee	600,000	600,000	600,000	-	600,000
431,925	462,726	468,576	465,000	501,500	410	4021	Natural Gas Franchise Fee	536,600	536,600	536,600	-	536,600
162,429	157,732	135,836	135,000	144,800	410	4023	Telephone Franchise Fee	153,500	153,500	153,500	-	153,500
96,410	88,109	88,557	90,000	88,200	410	4024	Water Franchise Fee	88,200	88,200	88,200	-	88,200
62,902	69,180	70,526	90,000	72,000	410	4025	Cable Franchise Fee	73,300	73,300	73,300	-	73,300
27,061	51,494	220,920	180,000	506,000	410	4026	Wireless Franchise Fee	228,000	228,000	228,000	-	228,000
1,319,761	**1,417,314**	**1,592,002**	**1,566,000**	**1,910,800**			**Total Gross Receipts**	**1,679,600**	**1,679,600**	**1,679,600**	**-**	**1,679,600**
432,724	694,266	455,330	680,000	527,500	415	4030	Real Estate Taxes	565,500	565,500	565,500	-	565,500
-	457,739	368,881	500,000	436,000	415	4036	Real Estate Taxes- Prop S	480,800	480,800	480,800	-	480,800
87,305	81,280	89,779	82,000	87,000	415	4031	Personal Property Taxes	80,700	80,700	80,700	-	80,700
-	60,400	71,171	65,000	58,300	415	4037	Personal Property Taxes- Prop S	48,900	48,900	48,900	-	48,900
226,239	327,745	266,356	222,000	220,000	415	4033	County Road Fund	270,000	270,000	270,000	-	270,000
60,777	153,842	90,004	50,000	110,000	415	4034	Penalty Surcharge	90,000	90,000	90,000	-	90,000
16,771	18,305	16,780	14,000	18,000	415	4035	Railroad/Utility Taxes	16,000	16,000	16,000	-	16,000
823,816	**1,793,577**	**1,358,301**	**1,613,000**	**1,456,800**			**Total Property Taxes**	**1,551,900**	**1,551,900**	**1,551,900**	**-**	**1,551,900**
343,333	340,117	346,611	340,000	340,000	420	4110	Motor Fuel Tax	325,000	325,000	325,000	-	325,000
82,051	74,806	93,180	65,000	65,000	420	4111	Motor Vehicle Sales Tax	61,800	61,800	61,800	-	61,800
62,470	83,900	61,121	70,000	47,400	420	4112	Motor Vehicle Fee Increases	45,000	45,000	45,000	-	45,000
42,161	41,857	39,999	40,000	38,100	420	4113	Cigarette Tax	38,000	38,000	38,000	-	38,000
-	334	2,539	1,000	2,300	420	4114	Financial Institution Tax	2,300	2,300	2,300	-	2,300
530,014	**541,014**	**543,450**	**516,000**	**492,800**			**Total Intergovernmental Taxes**	**472,100**	**472,100**	**472,100**	**-**	**472,100**
730,644	891,731	871,222	870,000	860,000	425	4210	Merchant Licenses	817,000	817,000	817,000	-	817,000
12,688	12,650	11,395	12,500	12,500	425	4211	Liquor Licenses	12,500	12,500	12,500	-	12,500
13,695	11,773	13,595	12,000	3,400	425	4212	Other Licenses	5,000	5,000	5,000	-	5,000
2,655		9,497	2,000	1,000	425	4224	Rental Inspections	1,000	1,000	1,000	-	1,000
30,985	27,640	27,387	30,000	24,000	425	4225	Permits & Inspections	24,100	24,100	24,100	-	24,100
1,005	1,780	1,840	1,000	1,650	425	4226	Sign Permits	1,800	1,800	1,800	-	1,800
1,050	75	-	100	50	425	4227	Right-of- Way & Demolition Permits[C]	-	-	-	-	-
792,722	**945,649**	**934,936**	**927,600**	**902,600**			**Total Licenses and Permits**	**861,400**	**861,400**	**861,400**	**-**	**861,400**
196,177	246,445	313,811	345,000	300,000	430	4250	Traffic Fines	305,000	305,000	305,000	-	305,000
24,163	27,611	35,018	40,000	31,200	430	4251	Traffic Court Cost	32,000	32,000	32,000	-	32,000
6,115	5,373	6,129	7,000	6,800	430	4252	Police Training Fund	7,000	7,000	7,000	-	7,000
10,964	12,279	19,713	16,000	17,200	430	4253	Miscellaneous Fines	17,500	17,500	17,500	-	17,500
1,071	872	693	1,000	800	430	4254	Police Reports	1,000	1,000	1,000	-	1,000
16,000	13,581	15,345	10,000	18,500	430	4255	Bond Forfeitures	15,800	15,800	15,800	-	15,800
762	857	1,072	1,000	1,100	430	4256	Crime Victims' Compensation	1,100	1,100	1,100	-	1,100
255,252	**307,018**	**391,781**	**420,000**	**375,600**			**Total Fines and Court Cost**	**379,400**	**379,400**	**379,400**	**-**	**379,400**
10,212	26,107	51,329	30,000	45,000	465	4710	Interest	40,000	40,000	40,000	-	40,000
10,212	**26,107**	**51,329**	**30,000**	**45,000**			**Total Interest**	**40,000**	**40,000**	**40,000**	**-**	**40,000**

City of Crestwood, Missouri
General Fund Revenues
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			GENERAL FUND REVENUES	Finance Projections CY 2009	City Admin Approved CY 2009	Revised Projections CY 2009	BOA Adjusted CY 2009	Budgeted Revenues CY 2009
-	-	-	-	-	470	4700	Donations	-	-	-	-	-
-	-	-	-	-	470	4710	Economic Development Adm Reimb[A]	16,100	16,100	16,100	-	16,100
24,737	83,976	23,072	25,000	9,500	470	4750	Other Revenue	10,000	10,000	10,000	-	10,000
773	10,523	8,623	11,000	7,600	470	4751	Trash Bags	8,500	8,500	8,500	-	8,500
23	150	123	107	-	470	4752	Rental Property Income	-	-	-	-	-
2,678	148,186	17,721	30,000	-	470	4753	Sale of Property	-	-	-	-	-
69,784	54,404	-	-	-	470	4755	Refund from Insurance Pool	-	-	-	-	-
40	-	-	-	-	470	4756	Sale of Property	-	-	-	-	-
-	-	-	-	-	470	4777	Repayment of Defeasance of COPS 2002	-	-	-	-	-
98,034	297,239	49,539	66,107	17,100			**Total Other Revenue**	34,600	34,600	34,600	-	34,600
1,402	1,762	1,270	1,000	1,300	475	4757	TDD-Big Bend Crossing[A]	-	-	-	-	-
5,000	4,186	2,113	4,000	2,000	475	4758	TDD-Crestwood Point[A]	-	-	-	-	-
-	28,765	924	3,000	400	475	4761	Crestwood Point CID[A]	-	-	-	-	-
-	10,000	119	-	-	475	4762	Crestwood Market CID[A]	-	-	-	-	-
-	-	12,253	-	-	475	4811	60th Anniversary	-	-	-	-	-
-	-	-	-	172	475	4812	City Store	-	-	-	-	-
-	-	-	6,325	-	475	4813	Revenue Grants-FD	-	-	-	-	-
-	-	4,516	-	11,300	475	4810	Revenue Grants-PD[B]	-	-	-	-	-
-	-	2,652	1,500	2,400	475	4759	Glenwood Watson TDD[A]	-	-	-	-	-
-	-	10,000	10,000	10,000	475	4760	TIF admin Fees[A]	-	-	-	-	-
6,402	44,713	33,847	25,825	27,572			**Total Economic Development Fees**	-	-	-	-	-
					480	4800	Grant- Police Department[B]	4,800	4,800	4,800	-	4,800
-	-	-	-	-			**Total Grants**	4,800	4,800	4,800	-	4,800
8,295,615	9,745,833	9,076,468	9,013,930	9,166,242			**TOTAL GENERAL FUND REVENUES**	8,812,600	8,812,600	8,771,200	-	8,771,200

NOTES:

A The economic development fee accounts marked within element 475 were consolidated and moved to 470-4710. The history can be found within element 475.

B The grant revenue account was moved to element 480 so that grant revenue can be separately tracked. This history can be found in 475-4813 and 475-4810.

C Included Right-of-Way and Demolition Permits with 425-4225 Permits & Inspections.

City of Crestwood, Missouri
Summary of Expenditures- General Fund
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates	Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
					Mayor					
9,072	9,049	9,200	9,072	9,071	Personnel Services	9,073	9,073	9,073	-	9,073
3,531	3,216	3,086	6,780	6,100	Contractual Services	6,970	6,970	6,970	-	6,970
461	390	28	450	300	Commodities	300	300	300	-	300
13,064	12,654	12,314	16,302	15,471	Sub-Total	16,343	16,343	16,343	-	16,343
					Board of Aldermen					
36,324	36,195	36,803	36,289	36,289	Personnel Services	36,289	36,289	36,289	11,000	47,289
394	1,330	10,084	1,380	4,350	Contractual Services	12,450	12,480	12,480	(11,000)	1,480
-	860	377	300	300	Commodities	200	300	300	-	300
36,718	38,384	47,264	37,969	40,939	Sub-Total	48,939	49,069	49,069	-	49,069
					City Clerk					
148,914	138,445	136,788	116,033	123,065	Personnel Services	135,582	135,582	135,582	-	135,582
26,850	27,867	14,587	26,000	22,835	Contractual Services	31,140	24,970	25,570	-	25,570
2,285	1,357	751	1,750	1,300	Commodities	2,250	1,750	1,750	-	1,750
178,049	167,669	152,126	143,783	147,200	Sub-Total	168,972	162,302	162,902	-	162,902
					Municipal Court					
75,898	71,300	83,247	102,161	90,811	Personnel Services	95,807	95,807	95,807	9,920	105,727
7,212	10,127	37,461	47,190	52,025	Contractual Services	61,690	60,190	60,190	(9,920)	50,270
369	598	538	500	700	Commodities	850	600	600	-	600
83,479	82,025	121,246	149,851	143,536	Sub-Total	158,347	156,597	156,597	-	156,597
					City Administrator					
95,694	205,986	214,138	257,686	224,825	Personnel Services	307,809	307,809	232,200	-	232,200
3,015	6,814	8,737	20,760	8,355	Contractual Services	8,910	8,910	8,910	-	8,910
536	4,081	1,485	2,500	2,800	Commodities	3,400	3,400	3,400	-	3,400
99,245	216,881	224,360	280,946	235,980	Sub-Total	320,119	320,119	244,510	-	244,510
					General Supportive Services					
42,502	56,710	47,211	48,378	47,293	Personnel Services	43,159	43,159	43,159	-	43,159
721,115	601,817	1,003,018	1,132,460	1,671,885	Contractual Services	461,550	493,550	493,550	-	493,550
9,538	15,945	27,442	19,200	15,050	Commodities	19,200	19,200	19,200	-	19,200
773,155	674,471	1,077,671	1,200,038	1,734,228	Sub-Total	523,909	555,909	555,909	-	555,909
					Management Information Systems (MIS)					
146,616	70,027	70,779	70,998	69,714	Personnel Services	86,133	86,133	86,133	-	86,133
50,641	32,658	33,826	22,720	27,920	Contractual Services	42,720	25,120	25,120	-	25,120
18,421	11,263	9,102	11,000	10,500	Commodities	13,500	11,000	11,000	-	11,000
215,677	113,948	113,707	104,718	108,134	Sub-Total	142,353	122,253	122,253	-	122,253
					Economic Development					
74,011	71,730	33,034	-	-	Personnel Services	-	-	-	-	-
36,237	41,667	51,324	-	-	Contractual Services	-	-	-	-	-
-	-	-	-	-	Commodities	-	-	-	-	-
110,248	113,397	84,358	-	-	Sub-Total	-	-	-	-	-
					Finance					
221,930	187,343	208,997	218,398	210,439	Personnel Services	168,716	168,716	168,716	-	168,716
23,334	12,288	13,124	15,710	7,710	Contractual Services	2,720	4,170	4,170	-	4,170
1,771	1,871	2,003	2,000	2,000	Commodities	2,000	2,000	2,000	-	2,000
69	-	-	-	-	Capital	1,000	1,000	1,000	-	1,000
247,104	201,502	224,124	236,108	220,149	Sub-Total	174,436	175,886	175,886	-	175,886
1,756,739	1,620,931	2,057,170	2,169,715	2,645,636	Total Expenditures- Administration	1,553,418	1,558,478	1,483,469	-	1,483,469

City of Crestwood, Missouri
Summary of Expenditures- General Fund
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates	Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
					Public Works- General Services					
104,590	104,932	44,975	199,468	202,898	Personnel Services	209,935	209,935	209,935	-	209,935
197,351	197,306	182,103	190,650	184,975	Contractual Services	196,150	189,420	189,420	-	189,420
10,722	8,812	9,804	9,500	9,100	Commodities	9,500	9,500	9,500	-	9,500
312,662	311,049	236,882	399,618	396,973	Sub-Total	415,585	408,855	408,855	-	408,855
					Public Works- Administration					
323,845	218,726	305,651	299,666	233,012	Personnel Services	226,122	226,122	226,122	-	226,122
13,815	14,601	13,137	19,910	15,140	Contractual Services	19,490	17,610	17,610	-	17,610
3,390	3,886	2,879	3,500	2,900	Commodities	3,500	3,000	3,000	-	3,000
341,050	237,213	321,668	323,076	251,052	Sub-Total	249,112	246,732	246,732	-	246,732
					Public Works- Maintenance					
291,930	166,262	309,876	326,259	341,334	Personnel Services	258,867	258,867	258,867	-	258,867
48,471	38,904	39,000	34,670	35,970	Contractual Services	41,670	39,420	39,420	-	39,420
110,795	53,123	40,473	60,750	68,900	Commodities	71,250	66,400	66,400	-	66,400
451,196	258,288	389,349	421,679	446,204	Sub-Total	371,787	364,687	364,687	-	364,687
					Public Works- Mechanical					
92,383	26,927	62,314	64,219	63,488	Personnel Services	63,045	63,045	63,045	-	63,045
201	118	12,141	22,470	14,120	Contractual Services	22,480	22,470	22,470	-	22,470
3,436	1,859	73,401	63,250	64,750	Commodities	77,850	76,050	76,050	-	76,050
96,021	28,904	147,856	149,939	142,358	Sub-Total	163,375	161,565	161,565	-	161,565
1,200,929	835,454	1,095,755	1,294,312	1,236,587	Total Expenditures- Public Works	1,199,859	1,181,839	1,181,839	-	1,181,839
					Police Department					
2,786,676	2,628,715	2,479,715	2,572,622	2,474,801	Personnel Services	2,534,917	2,534,917	2,583,260	-	2,583,260
197,842	196,837	162,772	166,925	170,581	Contractual Services	166,955	166,350	166,350	-	166,350
54,791	91,625	65,796	103,800	116,900	Commodities	123,400	100,870	81,000	-	81,000
3,039,309	2,917,176	2,708,283	2,843,347	2,762,282	Sub-Total	2,825,272	2,802,137	2,830,610	-	2,830,610
					Fire Services Department					
2,262,686	2,224,098	2,180,268	2,220,089	2,162,517	Personnel Services	2,288,982	2,288,982	2,288,982	-	2,288,982
375,837	386,880	388,273	405,700	406,789	Contractual Services	421,700	417,000	417,000	-	417,000
29,038	33,867	24,941	52,458	62,450	Commodities	62,123	57,023	41,423	-	41,423
2,667,560	2,644,845	2,593,482	2,678,247	2,631,756	Sub-Total	2,772,805	2,763,005	2,747,405	-	2,747,405
5,706,869	5,562,021	5,301,764	5,521,594	5,394,037	Total Expenditures- Public Safety	5,598,077	5,565,142	5,578,015	-	5,578,015
					Debt Service					
-	-	-	-	-	Debt Service	477,952	477,952	477,952	-	477,952
-	-	-	-	-	Sub-Total	477,952	477,952	477,952	-	477,952

City of Crestwood, Missouri
Summary of Expenditures- General Fund
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates	Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
					Summary					
6,713,072	6,216,443	6,222,996	6,541,338	6,289,555	Total Personnel	6,464,436	6,464,436	6,437,170	20,920	6,458,090
1,705,844	1,572,427	1,972,674	2,113,325	2,628,755	Total Contractual	1,496,595	1,488,630	1,489,230	(20,920)	1,468,310
245,552	229,535	259,020	330,958	357,950	Total Comodities	389,323	351,393	315,923	-	315,923
69	-	-	-	-	Total Capital	1,000	1,000	1,000	-	1,000
-	-	-	-	-	Total Debt Service	477,952	477,952	477,952	-	477,952
8,664,537	**8,018,405**	**8,454,689**	**8,985,621**	**9,276,260**	**Total Expenditures- General Fund**	**8,829,306**	**8,783,411**	**8,721,275**	**-**	**8,721,275**
(205,070)	(205,070)	-	(155,000)	-	Transfer from Capital Improvements	-	-	-	-	-
					Transfer from LT Debt Fund	-	-	-	-	-
(90,132)	(90,132)	-	89,000	-	Long Term Repayment from CIF for ISF	-	-	-	-	-
(90,777)	(90,777)	-	-	-	Transfer to Park and Stormater Fund	-	-	-	-	-
(385,979)	(385,979)	-	(66,000)	-	Net Transfers	-	-	-	-	-
8,278,558	**7,632,426**	**8,454,689**	**8,919,621**	**9,276,260**	**Total Expenditures and Transfers- General Fund**	**8,829,306**	**8,783,411**	**8,721,275**	**-**	**8,721,275**

City of Crestwood, Missouri
General Fund Expenditures- Mayor
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description MAYOR 10-10-010-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2008	BOA Approved CY 2009
8,410	8,390	8,510	8,400	8,400	505	5012	Wages, Elected Officials	8,400	8,400	8,400	-	8,400
19	27	29	30	28	510	5116	Workers' Compensation Ins.	30	30	30	-	30
521	512	536	521	521	515	5210	FICA Taxes	521	521	521	-	521
122	120	125	122	122	515	5211	Medicare Taxes	122	122	122	-	122
9,072	**9,049**	**9,200**	**9,072**	**9,071**			**Total Personnel**	**9,073**	**9,073**	**9,073**	-	**9,073**
965	1,197	1,636	1,990	1,700	605	6011	Travel & Expenses	2,000	2,000	2,000	-	2,000
10	60	300	160	100	605	6012	Employee Memberships	300	300	300	-	300
196	-	-	200	100	610	6115	Other Professional Services	-	-	-	-	-
354	-	-	-	-	615	6217	Mobile Phones	420	420	420	-	420
-	-	-	100	-	640	6610	City Memberships	-	-	-	-	-
-	-	-	100	-	640	6611	Periodicals & Books	100	100	100	-	100
1,836	1,959	1,150	4,030	3,000	645	6710	Public Relations & Promotion	4,000	4,000	4,000	-	4,000
169	-	-	200	1,200	645	6711	Printing & Binding	150	150	150	-	150
3,531	**3,216**	**3,086**	**6,780**	**6,100**			**Total Contractual**	**6,970**	**6,970**	**6,970**	-	**6,970**
461	305	28	200	300	710	7110	Office Supplies	200	200	200	-	200
-	-	-	100	-	715	7210	Household Supplies	-	-	-	-	-
-	84	-	150	-	740	7713	Other Supplies	100	100	100	-	100
461	**390**	**28**	**450**	**300**			**Total Commodities**	**300**	**300**	**300**	-	**300**
13,064	**12,654**	**12,314**	**16,302**	**15,471**			**Total Expenditures- Mayor**	**16,343**	**16,343**	**16,343**	-	**16,343**

City of Crestwood, Missouri
General Fund Expenditures- Board of Aldermen
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description BOARD OF ALDERMEN 10-10-011-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
33,639	33,561	34,040	33,600	33,600	505	5012	Wages, Elected Officials	33,600	33,600	33,600	-	33,600
-	-	-	-	-	505	5015	Overtime Wages	-	-	-	11,000	11,000
111	109	116	119	119	510	5116	Workers' Compensation Insurance	119	119	119	-	119
2,086	2,046	2,145	2,083	2,083	515	5210	FICA Taxes	2,083	2,083	2,083	-	2,083
488	479	502	487	487	515	5211	Medicare Taxes	487	487	487	-	487
36,324	**36,195**	**36,803**	**36,289**	**36,289**			**Total Personnel**	**36,289**	**36,289**	**36,289**	**11,000**	**47,289**
269	680	613	1,100	600	605	6011	Travel & Expenses	1,200	1,200	1,200	-	1,200
-	-	9,298	-	-	610	6115	Other Professional Services	-	-	-	-	-
-	-	-	-	3,500	610	6116	BOA Meeting Security	11,000	11,000	11,000	(11,000)	-
-	-	-	30	-	640	6611	City Memberships	-	30	30	-	30
125	650	173	250	250	645	6711	Printing & Binding	250	250	250	-	250
394	**1,330**	**10,084**	**1,380**	**4,350**			**Total Contractual**	**12,450**	**12,480**	**12,480**	**(11,000)**	**1,480**
-	860	377	300	300	710	7110	Office Supplies	200	300	300	-	300
-	**860**	**377**	**300**	**300**			**Total Commodities**	**200**	**300**	**300**	**-**	**300**
36,718	**38,384**	**47,264**	**37,969**	**40,939**			**Total Expenditures- BOA**	**48,939**	**49,069**	**49,069**	**-**	**49,069**

City of Crestwood, Missouri
General Fund Expenditures- City Clerk
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description CITY CLERK 10-15-020-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
90,869	83,385	81,996	81,703	80,580	505	5011	Wages, Non-Exempt Employees	86,802	86,802	86,802	-	86,802
27,523	26,181	27,286	12,679	19,501	505	5013	Wages, Part-Time Employees	18,859	18,859	18,859	-	18,859
3,501	2,357	754	500	-	505	5015	Overtime Wages	-	-	-	-	-
11,276	11,651	12,842	10,863	12,103	510	5110	Health Insurance	17,322	17,322	17,322	-	17,322
894	803	819	715	768	510	5111	Dental Insurance	829	829	829	-	829
1,320	1,010	810	688	753	510	5112	Life/AD&D/LTD Insurance	808	808	808	-	808
42	62	62	53	63	510	5114	Employee Assistance Program	63	63	63	-	63
4,050	4,511	3,737	1,227	1,301	510	5115	Retirement Plan	2,430	2,430	2,430	-	2,430
402	365	371	346	340	510	5116	Workers' Compensation Insurance	386	386	386	-	386
7,325	6,581	6,574	5,883	6,205	515	5210	FICA Taxes	6,551	6,551	6,551	-	6,551
1,713	1,539	1,537	1,376	1,451	515	5211	Medicare Taxes	1,532	1,532	1,532	-	1,532
148,914	**138,445**	**136,788**	**116,033**	**123,065**			**Total Personnel**	**135,582**	**135,582**	**135,582**	**-**	**135,582**
345	415	625	700	700	605	6010	Training & Education	1,200	800	800	-	800
384	530	-	550	800	605	6011	Travel & Expenses	1,200	800	800	-	800
230	175	279	250	235	605	6012	Employee Memberships	250	250	250	-	250
-	-	-	-	-	615	6217	Mobile Phones	420	420	420	-	420
105	253	150	100	-	620	6313	Maint/Repair Other Equipment	-	100	100	-	100
-		-	-	-	630	6413	Equipment Rental	-	-	-	-	-
456	456	456	500	-	630	6414	Equipment Leases	-	-	-	-	-
-	-	-	100	100	640	6611	Periodicals & Books	100	100	100	-	100
1,413	264	550	1,200	1,000	645	6711	Printing & Binding	1,000	1,000	1,000	-	1,000
8,698	8,605	1,610	7,500	8,000	645	6712	Advertising & Publication	9,000	7,500	7,500	-	7,500
4,071	5,255	6,261	6,000	6,000	645	6714	Code Book Codification	6,000	6,000	6,000	-	6,000
-	9	-	100	-	650	6812	Other Services	970	-	600	-	600
11,147	11,907	4,656	8,000	6,000	650	6813	Elections - General & Special	10,000	8,000	8,000	-	8,000
-	-	-	1,000	-			Records Retention/Disposition	1,000	-	-	-	-
26,850	**27,867**	**14,587**	**26,000**	**22,835**			**Total Contractual**	**31,140**	**24,970**	**25,570**	**-**	**25,570**
2,018	1,357	751	1,500	1,200	710	7110	Office Supplies	2,000	1,500	1,500	-	1,500
-	-	-	-	-	715	7210	Household Supplies	-	-	-	-	-
267	-	-	250	100	740	7713	Other Supplies	250	250	250	-	250
2,285	**1,357**	**751**	**1,750**	**1,300**			**Total Commodities**	**2,250**	**1,750**	**1,750**	**-**	**1,750**
178,049	**167,669**	**152,126**	**143,783**	**147,200**			**Total Expenditures- City Clerk**	**168,972**	**162,302**	**162,902**	**-**	**162,902**

City of Crestwood, Missouri
General Fund Expenditures- Municipal Court
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description MUNICIPAL COURT 10-20-030-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
28,432	46,149	69,753	70,820	69,851	505	5011	Wages, Non-Exempt Employees	73,724	73,724	73,724	-	73,724
27,566	10,666	-	12,678	7,330	505	5013	Wages, Part-Time Employees	7,500	7,500	7,500	-	7,500
80	1,076	511	1,000	269	505	5015	Overtime Wages	-	-	-	9,920	9,920
12,294	6,289	3,973	8,453	5,489	510	5110	Health Insurance	5,034	5,034	5,034	-	5,034
593	488	561	715	626	510	5111	Dental Insurance	564	564	564	-	564
728	552	538	646	590	510	5112	Life/AD&D/LTD Insurance	631	631	631	-	631
28	41	41	53	42	510	5114	Employee Assistance Program	42	42	42	-	42
1,883	1,554	2,279	1,086	1,007	510	5115	Retirement Plan	1,801	1,801	1,801	-	1,801
185	189	237	305	263	510	5116	Workers' Compensation Insurance	297	297	297	-	297
3,331	3,482	4,339	5,179	4,331	515	5210	FICA Taxes	5,036	5,036	5,036	-	5,036
779	814	1,015	1,226	1,013	515	5211	Medicare Taxes	1,178	1,178	1,178	-	1,178
75,898	**71,300**	**83,247**	**102,161**	**90,811**			**Total Personnel**	**95,807**	**95,807**	**95,807**	**9,920**	**105,727**
350	25	647	800	1,000	605	6010	Training & Education	1,500	1,000	1,000	-	1,000
594	318	990	1,100	1,750	605	6011	Travel & Expenses	2,200	1,200	1,200	-	1,200
70	70	160	200	285	605	6012	Employee Memberships	300	300	300	-	300
4,292	6,770	27,715	36,500	40,000	610	6115	Other Professional Services	48,000	48,000	48,000	(9,920)	38,080
-	-	-	900	900	610	6120	Municipal Court Mental Health Docket	1,200	1,200	1,200	-	1,200
	-	6,630	5,500	7,000	610	6121	Prisoner Services	7,000	7,000	7,000	-	7,000
40	340	-	200	-	620	6313	Maint/Repair Other Equipment	200	200	200	-	200
80	-	-	90	-	640	6611	Periodicals & Books	90	90	90	-	90
988	1,508	371	1,000	990	645	6711	Printing & Binding	1,000	1,000	1,000	-	1,000
799	1,096	948	900	100	650	6815	Municipal Court Bank Fees	200	200	200	-	200
7,212	**10,127**	**37,461**	**47,190**	**52,025**			**Total Contractual**	**61,690**	**60,190**	**60,190**	**(9,920)**	**50,270**
369	598	538	500	700	710	7110	Office Supplies	850	600	600	-	600
369	**598**	**538**	**500**	**700**			**Total Commodities**	**850**	**600**	**600**	**-**	**600**
83,479	82,025	121,246	149,851	143,536			**Total Expenditures- Municipal Court**	158,347	156,597	156,597	-	156,597

City of Crestwood, Missouri
General Fund Expenditures- City Administrator
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description CITY ADMINISTRATOR 10-25-040-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
(2,602)	106,902	97,953	91,800	72,025	505	5010	Salaries, Exempt Employees[A]	156,220	156,220	93,000	-	93,000
81,739	66,866	82,587	133,629	118,449	505	5011	Wages, Non-Exempt Employees	79,626	79,626	79,626	-	79,626
-	-	249	-	-	505	5014	Wages, Seasonal	18,200	18,200	18,200	-	18,200
-	-	-	-	-	505	5015	Overtime Wages	-	-	-	-	-
6,703	11,722	9,978	9,048	14,732	510	5110	Health Insurance	25,152	25,152	20,118	-	20,118
553	806	945	850	881	510	5111	Dental Insurance	1,129	1,129	864	-	864
885	1,313	1,156	1,515	938	510	5112	Life/AD&D/LTD Insurance	1,586	1,586	1,063	-	1,063
31	62	77	105	105	510	5114	Employee Assistance Program	84	84	63	-	63
2,206	5,286	5,706	2,671	2,476	510	5115	Retirement Plan	5,424	5,424	3,970	-	3,970
261	601	2,176	824	648	510	5116	Workers' Compensation Insurance	953	953	697	-	697
-	-	(621)	-	-	510	5118	Other taxable benefits	-	-	-	-	-
4,796	10,072	11,291	13,977	11,809	515	5210	FICA Taxes	15,751	15,751	11,831	-	11,831
1,122	2,356	2,641	3,267	2,762	515	5211	Medicare Taxes	3,684	3,684	2,767	-	2,767
95,694	**205,986**	**214,138**	**257,686**	**224,825**			**Total Personnel**	**307,809**	**307,809**	**232,200**	-	**232,200**
-	144	343	2,100	1,000	605	6010	Training & Education	2,100	2,100	2,100	-	2,100
314	4,673	4,343	4,300	3,500	605	6011	Travel & Expenses	3,500	3,500	3,500	-	3,500
918	880	1,625	1,000	1,000	605	6012	Employee Memberships	1,000	1,000	1,000	-	1,000
-	-	-	10,000	-	610	6115	Other Professional Services	-	-	-	-	-
1,639	740	1,029	1,050	1,680	615	6217	Mobile Phones	1,260	1,260	1,260	-	1,260
-	56	255	1,000	25	620	6310	Maint/Repair Motor Vehicles	-	-	-	-	-
-	-	-	100	-	620	6313	Maint/Repair Other Equipment	-	-	-	-	-
-	-	-	100	-	640	6610	City Memberships	-	-	-	-	-
-	209	423	360	300	640	6611	Periodicals & Books	300	300	300	-	300
143	113	719	750	850	645	6711	Printing & Binding	750	750	750	-	750
3,015	**6,814**	**8,737**	**20,760**	**8,355**			**Total Contractual**	**8,910**	**8,910**	**8,910**	-	**8,910**
224	3,212	537	1,000	1,600	710	7110	Office Supplies	1,200	1,200	1,200	-	1,200
-	794	948	1,000	1,000	720	7310	Motor Vehicle Fuel	2,000	2,000	2,000	-	2,000
312	74	-	500	200	740	7713	Other Supplies	200	200	200	-	200
536	**4,081**	**1,485**	**2,500**	**2,800**			**Total Commodities**	**3,400**	**3,400**	**3,400**	-	**3,400**
99,245	**216,881**	**224,360**	**280,946**	**235,980**			**Total Expenditures- City Administrator**	**320,119**	**320,119**	**244,510**	-	**244,510**

NOTES:

[A] This amount represents the salaries of the City Administrator. The Assistant City Administrator and the Management Analyst positions were eliminated due to restructure.

City of Crestwood, Missouri
General Fund Expenditures- General Supportive Services
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description GENERAL SUPPORTIVE SERVICES 10-25-041-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
19,341	17,814	19,284	19,701	19,315	505	5013	Wages, Part-Time Employees	20,315	20,315	20,315	-	20,315
-	-	-	-	-	505	5015	Overtime Wages	-	-	-	-	-
20,026	31,209	25,881	25,955	20,219	510	5110	Health Insurance	20,135	20,135	20,135	-	20,135
588	360	(194)	1,121	953	510	5111	Dental Insurance	1,059	1,059	1,059	-	1,059
-	-	-	-	-	510	5112	Life/AD&D/LTD Insurance	-	-	-	-	-
13	21	(62)	21	21	510	5114	Employee Assistance Program	21	21	21	-	21
-	-	65	-	-	510	5115	Retirement Plan	-	-	-	-	-
64	58	65	72	76	510	5116	Workers' Compensation Insurance	74	74	74	-	74
1,199	1,095	1,205	1,222	1,385	515	5210	FICA Taxes	1,260	1,260	1,260	-	1,260
280	256	282	286	324	515	5211	Medicare Taxes	295	295	295	-	295
989	5,896	685	-	5,000	510	5119	Employment Security Benefit Payments	-	-	-	-	-
42,502	**56,710**	**47,211**	**48,378**	**47,293**			**Total Personnel**	**43,159**	**43,159**	**43,159**	**-**	**43,159**
372,787	238,500	109,522	113,000	113,000	610	6110	Legal Services	120,000	120,000	120,000	-	120,000
5,000	33,223	56,611	26,000	25,978	610	6112	Auditing Services	28,000	28,000	28,000	-	28,000
25,662	20,957	35,863	21,460	30,000	610	6115	Other Professional Services	15,000	22,000	22,000	-	22,000
-	-	12,750	87,250	96,677	610	6116	Litigation Settlement	-	-	-	-	-
-	-	28,355	125,000	125,000	610	6120	Health Reimbursement Account	50,000	75,000	75,000	-	75,000
-		-	-	-	610	6122	Other Auditing Services	-	-	-	-	-
10,444	11,964	-	-	-	610	6123	State Petition Audit	-	-	-	-	-
-	-	-	35,000	35,000	610	6124	Accelerated TIF Payoff-Kohl's	35,000	35,000	35,000	-	35,000
34,186	25,744	27,798	27,000	29,000	615	6215	Telephone	27,000	27,000	27,000	-	27,000
420	4,435	4,969	11,000	5,000	630	6452	Other Rentals/Leases	6,000	6,000	6,000	-	6,000
-	22,009	43,747	45,000	63,600	635	6510	Property Policy	42,000	42,000	42,000	-	42,000
113,414	38,977	75,415	88,000	69,600	635	6511	General/Auto/Police Liability (SLAIT)	67,000	67,000	67,000	-	67,000
17,681	7,356	14,329	16,000	21,000	635	6512	Public Officials Liability	14,000	14,000	14,000	-	14,000
817	1,052	1,052	1,000	1,052	635	6513	Public Employee Blanket Bond	1,050	1,050	1,050	-	1,050
300	150	-	500	-	635	6514	Public Official Surety Bonds	-	-	-	-	-
2,100	600	725	750	770	635	6515	Other Insurance Expense	1,000	1,000	1,000	-	1,000
7,436	-	-	7,000	-	635	6516	Earthquake Insurance	-	-	-	-	-
6,847	6,540	6,563	7,000	6,200	635	6610	City Memberships	6,600	6,600	6,600	-	6,600
35	-	-	100	-	640	6611	Periodicals & Books	-	-	-	-	-
20,807	19,335	14,473	18,000	18,000	645	6710	Public Relations & Promotion	16,000	16,000	16,000	-	16,000
(820)	3,516	5,850	7,200	7,200	645	6711	Printing & Binding	5,900	5,900	5,900	-	5,900
-	-	-	-	-	645	6712	Advertising and Publication	3,000	3,000	3,000	-	3,000
16,009	17,214	9,018	22,800	16,000	650	6810	Postage	18,000	18,000	18,000	-	18,000
1,669	3,314	203	2,000	6,000	650	6811	Interest Expense	6,000	6,000	6,000	-	6,000
21,097	39,350	2,500	-	-	650	6818	Renewal Services-LOC	-	-	-	-	-
51,912	-	-	-	-	650	6825	Interest Expense-Line of Credit	-	-	-	-	-
13,313	107,583	118,275	116,400	122,808	650	6826	Interest Expense-Line of Credit Princ.[A]	-	-	-	-	-
-	-	435,000	355,000	880,000	650	6827	Line of Credit Principal Payments[A]	-	-	-	-	-
-	-	-	-	-	650	6850	Unclaimed Property Turnover	-	-	-	-	-
-	-	-	-	-	675	6840	Cost to Defease	-	-	-	-	-
721,115	**601,817**	**1,003,018**	**1,132,460**	**1,671,885**			**Total Contractual**	**461,550**	**493,550**	**493,550**	**-**	**493,550**
8,631	4,171	5,762	6,000	6,000	710	7110	Office Supplies	6,000	6,000	6,000	-	6,000
-	-	9,037	-	-	710	7111	60th Anniversary Celebration	-	-	-	-	-
-	-	1,324	-	-	710	7112	City Store	-	-	-	-	-
746	1,013	793	1,000	900	715	7210	Household Supplies	1,000	1,000	1,000	-	1,000
161	232	26	200	150	740	7713	Other Supplies	200	200	200	-	200
-	10,529	10,500	12,000	8,000	740	7714	Senior Trash Program	12,000	12,000	12,000	-	12,000
9,538	**15,945**	**27,442**	**19,200**	**15,050**			**Total Commodities**	**19,200**	**19,200**	**19,200**	**-**	**19,200**
773,155	**674,471**	**1,077,671**	**1,200,038**	**1,734,228**			**Total Expenditures- General Services**	**523,909**	**555,909**	**555,909**	**-**	**555,909**

NOTES:

[A] Budgeted debt service payments for 2009 have been moved to the Debt Service sheet.

City of Crestwood, Missouri
General Fund Expenditures- Management Information Systems (MIS)
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			MANAGEMENT INFORMATION SYSTEMS Account Description 10-25-042-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
104,365	56,223	59,403	60,211	59,383	505	5010	Wages, Exempt Employees	61,211	61,211	61,211	-	61,211
-	1,729	-	-	-	505	5011	Wages, Non-Exempt	-	-	-	-	-
-	-	-	-	-	505	5014	Wages, Seasonal	12,000	12,000	12,000	-	12,000
17,352	357	-	-	-	505	5015	Overtime Wages	-	-	-	-	-
2,371	-	-	-	-	505	5099	FLSA Payout	-	-	-	-	-
7,265	3,979	3,973	4,524	4,166	510	5110	Health Insurance	5,034	5,034	5,034	-	5,034
512	267	258	272	265	510	5111	Dental Insurance	265	265	265	-	265
1,003	493	363	361	362	510	5112	Life/AD&D/LTD Insurance	369	369	369	-	369
17	21	21	21	21	510	5114	Employee Assistance Program	21	21	21	-	21
3,844	2,328	1,970	783	772	510	5115	Retirement Plan	1,408	1,408	1,408	-	1,408
405	191	200	220	202	510	5116	Workers' Compensation Ins.	224	224	224	-	224
7,684	3,598	3,721	3,733	3,682	515	5210	FICA Taxes	4,539	4,539	4,539	-	4,539
1,797	842	870	873	861	515	5211	Medicare Taxes	1,062	1,062	1,062	-	1,062
146,616	**70,027**	**70,779**	**70,998**	**69,714**			**Total Personnel**	**86,133**	**86,133**	**86,133**	**-**	**86,133**
-	-	-	1,800	1,200	605	6010	Training & Education	1,800	1,200	1,200	-	1,200
668	743	-	500	300	610	6115	Other Professional Services	500	500	500	-	500
21,565	12,795	14,610	5,000	8,000	615	6216	Telecommunications[A]	10,000	8,000	8,000	-	8,000
816	673	420	420	420	615	6217	Mobile Phones	420	420	420	-	420
27,591	18,447	18,796	15,000	18,000	625	6410	REJIS Services	30,000	15,000	15,000	-	15,000
50,641	**32,658**	**33,826**	**22,720**	**27,920**			**Total Contractual**	**42,720**	**25,120**	**25,120**	**-**	**25,120**
18,421	11,263	9,102	11,000	10,500	710	7110	Office Supplies	13,500	11,000	11,000	-	11,000
18,421	**11,263**	**9,102**	**11,000**	**10,500**			**Total Commodities**	**13,500**	**11,000**	**11,000**	**-**	**11,000**
215,677	**113,948**	**113,707**	**104,718**	**108,134**			**Total Expenditures- MIS**	**142,353**	**122,253**	**122,253**	**-**	**122,253**

NOTES:

[A] Approval of the new telephone system will reduce these expenditures by $5,500.

City of Crestwood, Missouri
General Fund Expenditures- Economic Development
Budget for the Calendar Year Ending December 31, 2009

FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description ECONOMIC DEVELOPMENT 10-25-043-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
60,445	58,237	27,803	-	-	505	5010	Salaries, Exempt Employees	-	-	-	-	-
-	-	-	-	-	505	5015	Overtime Wages	-	-	-	-	-
6,426	5,986	1,970	-	-	510	5110	Health Insurance	-	-	-	-	-
305	298	124	-	-	510	5111	Dental Insurance	-	-	-	-	-
666	490	157	-	-	510	5112	Life/AD&D/LTD Insurance	-	-	-	-	-
14	21	21	-	-	510	5114	Employee Assistance Program	-	-	-	-	-
1,514	2,351	674	-	-	510	5115	Retirement Plan	-	-	-	-	-
200	191	95	-	-	510	5116	Workers' Compensation Insurance	-	-	-	-	-
3,599	3,369	1,774	-	-	515	5210	FICA Taxes	-	-	-	-	-
842	788	415	-	-	515	5211	Medicare Taxes	-	-	-	-	-
74,011	**71,730**	**33,034**	-	-			**Total Personnel**	-	-	-	-	-
65	3,963	485	-	-	605	6010	Training & Education	-	-	-	-	-
575	614	1,446	-	-	605	6011	Travel & Expenses	-	-	-	-	-
1,103	(901)	150	-	-	605	6012	Employee Memberships	-	-	-	-	-
-	-	-	-	-	610	6110	Legal Services	-	-	-	-	-
-	-	604	-	-	610	6115	Other Professional Services	-	-	-	-	-
33,735	32,554	32,234	-	-	610	6120	Accelerated TIF Payoff-Kohl's [1]	-	-	-	-	-
650	550	130	-	-	615	6217	Moblie Phones	-	-	-	-	-
77	182	19	-	-	640	6611	Periodicals & Books	-	-	-	-	-
20	-	-	-	-	640	6012	Employee Memberships	-	-	-	-	-
13	-	735	-	-	645	6711	Prinitng and Binding	-	-	-	-	-
-	-	-	-	-	645	6712	Advertising & Publications	-	-	-	-	-
	4,704	15,521	-	-	645	6715	Marketing	-	-	-	-	-
36,237	**41,667**	**51,324**	-	-			**Total Contractual**	-	-	-	-	-
-	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-
-	-	-	-	-	710	7110	Digital Camera	-	-	-	-	-
-	-	-	-	-			**Total Commodities**	-	-	-	-	-
110,248	**113,397**	**84,358**	-	-			**Total Expenditures- Economic Development**	-	-	-	-	-

City of Crestwood, Missouri
General Fund Expenditures- Finance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description FINANCE 10-30-050-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
70,469	49,447	59,978	62,220	61,357	505	5010	Salaries, Exempt Employees	63,220	63,220	63,220	-	63,220
78,739	89,545	81,758	82,870	84,017	505	5011	Wages, Non-Exempt Employees	40,146	40,146	40,146	-	40,146
23,174	17,188	30,850	31,316	31,989	505	5013	Wages, Part-time Employees	34,233	34,233	34,233	-	34,233
1,455	295	111	-	-	505	5015	Overtime Wages	-	-	-	-	-
19,764	12,681	15,808	22,605	14,357	510	5110	Health Insurance	15,101	15,101	15,101	-	15,101
871	737	1,009	1,193	951	510	5111	Dental Insurance	829	829	829	-	829
(683)	1,099	1,201	1,197	1,206	510	5112	Life/AD&D/LTD Insurance	930	930	930	-	930
56	72	77	84	84	510	5114	Employee Assistance Program	63	63	63	-	63
10,268	4,052	4,560	2,294	2,306	510	5115	Retirement Plan	3,165	3,165	3,165	-	3,165
5,163	512	582	645	603	510	5116	Workers' Compensation Insurance	503	503	503	-	503
10,258	9,493	10,587	11,416	10,997	515	5210	FICA Taxes	8,531	8,531	8,531	-	8,531
2,399	2,220	2,476	2,558	2,572	515	5211	Medicare Taxes	1,995	1,995	1,995	-	1,995
221,930	**187,343**	**208,997**	**218,398**	**210,439**			**Total Personnel**	**168,716**	**168,716**	**168,716**	**-**	**168,716**
-	599	489	1,850	1,850	605	6010	Training & Education	650	1,650	1,650	-	1,650
321	917	1,973	1,440	1,440	605	6011	Travel & Expenses	200	500	500	-	500
270	449	838	800	800	605	6012	Employee Memberships	150	200	200	-	200
21,893	10,080	3,276	5,500	1,000	610	6115	Other Professional Services	500	500	500	-	500
638	46	140	420	420	615	6217	Mobile Phones	420	420	420	-	420
-	-	222	-	-	620	6313	Maint/Repair Other Equipment	200	200	200	-	200
119	-	-	200	200	640	6611	Periodicals & Books	-	100	100	-	100
-	196	494	500	500	640	6711	Printing & Binding	600	600	600	-	600
-	-	5,419	5,000	1,500	645	6712	Advertising & Publication	-	-	-	-	-
-	-	273	-	-	645	6711	Printing & Binding	-	-	-	-	-
93	-	-	-	-	650	6811	Interest Expense	-	-	-	-	-
23,334	**12,288**	**13,124**	**15,710**	**7,710**			**Total Contractual**	**2,720**	**4,170**	**4,170**	**-**	**4,170**
1,771	1,871	2,003	2,000	2,000	710	7110	Office Supplies	2,000	2,000	2,000	-	2,000
1,771	**1,871**	**2,003**	**2,000**	**2,000**			**Total Commodities**	**2,000**	**2,000**	**2,000**	**-**	**2,000**
69	-	-	-	-	825	8466	Furntiure, Fixtures & Equipment	1,000	1,000	1,000	-	1,000
69	**-**	**-**	**-**	**-**			**Total Capital**	**1,000**	**1,000**	**1,000**	**-**	**1,000**
247,104	**201,502**	**224,124**	**236,108**	**220,149**			**Total Expenditures- Finance**	**174,436**	**175,886**	**175,886**	**-**	**175,886**

City of Crestwood, Missouri
General Fund Expenditures- Public Works General Services
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS GENERAL SERVICES 10-35-060-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
76,746	76,499	41,178	151,079	148,995	505	5011	Wages, Non-Exempt Employees	156,090	156,090	156,090	-	156,090
-	-	-	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-
-	-	763	-	-	505	5014	Wages, Seasonal	-	-	-	-	-
3,183	3,516	5,227	7,800	13,000	505	5015	Overtime Wages	10,000	10,000	10,000	-	10,000
12,062	11,892	4,291	18,081	16,649	510	5110	Health Insurance	20,118	20,118	20,118	-	20,118
603	575	225	850	829	510	5111	Dental Insurance	829	829	829	-	829
902	718	(7,990)	1,101	1,106	510	5112	Life/AD&D/LTD Insurance	1,135	1,135	1,135	-	1,135
28	46	83	84	84	510	5114	Employee Assistance Program	84	84	84	-	84
2,659	3,158	750	1,964	2,106	510	5115	Retirement Plan	3,590	3,590	3,590	-	3,590
2,677	2,922	(1,986)	6,354	7,735	510	5116	Workers' Compensation Insurance	6,003	6,003	6,003	-	6,003
4,645	4,543	1,974	9,851	10,044	515	5210	FICA Taxes	9,678	9,678	9,678	-	9,678
1,086	1,063	461	2,304	2,349	515	5211	Medicare Taxes	2,408	2,408	2,408	-	2,408
104,590	104,932	44,975	199,468	202,898			**Total Personnel**	209,935	209,935	209,935	-	209,935
910	193	340	1,000	310	605	6010	Training and Education	1,000	800	800	-	800
80	-	-	-	-	605	6012	Employee Memberships	-	-	-	-	-
3,314	2,237	3,331	3,300	3,000	610	6115	Other Professional Services	3,300	3,000	3,000	-	3,000
32,663	32,299	32,335	35,000	33,000	615	6210	Electric	35,000	33,000	33,000	-	33,000
10,662	9,414	12,106	12,000	12,000	615	6211	Natural Gas	12,000	12,000	12,000	-	12,000
1,423	1,271	1,424	1,500	2,900	615	6212	Sewer	2,000	3,200	3,200	-	3,200
990	927	1,005	1,200	1,000	615	6213	Water	1,200	1,100	1,100	-	1,100
113,716	100,210	101,424	100,210	102,400	615	6214	Street Lighting	100,210	102,400	102,400	-	102,400
186	640	840	840	840	615	6217	Mobile Phones	840	840	840	-	840
41	-	38	100	75	615	6218	Pagers	100	80	80	-	80
-	-	216	2,000	500	620	6311	Maint/Repair Communication Equipment	2,000	500	500	-	500
23,485	40,064	25,353	25,000	25,000	620	6312	Maint/Repair Buildings / Facilities	30,000	25,000	25,000	-	25,000
5,500	4,403	453	3,000	1,500	620	6313	Maint/Repair Other Equipment	3,000	3,000	3,000	-	3,000
4,381	5,647	3,240	5,500	2,450	630	6452	Other Rentals/Leases	5,500	4,500	4,500	-	4,500
197,351	197,306	182,103	190,650	184,975			**Total Contractual**	196,150	189,420	189,420	-	189,420
-	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-
4,642	3,887	4,964	4,600	4,500	715	7211	Janitorial Supplies	4,600	4,600	4,600	-	4,600
5,642	4,057	3,854	4,000	3,600	715	7212	Building Maint. Supplies	4,000	4,000	4,000	-	4,000
269	417	502	500	500	725	7411	Small Tools & Equipment	500	500	500	-	500
8	21	-	-	-	725	7412	Equipment Parts	-	-	-	-	-
162	430	484	400	500	740	7713	Other Supplies	400	400	400	-	400
10,722	8,812	9,804	9,500	9,100			**Total Commodities**	9,500	9,500	9,500	-	9,500
312,662	311,049	236,882	399,618	396,973			**Total Expenditures- PW General Services**	415,585	408,855	408,855	-	408,855

City of Crestwood, Missouri
General Fund Expenditures- Public Works Administration
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS ADMINISTRATION 10-35-061-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
83,296	83,217	85,068	86,225	69,752	505	5010	Salaries, Exempt Employees	68,500	68,500	68,500	-	68,500
173,999	92,391	150,493	151,249	113,423	505	5011	Wages, Non-Exempt Employees	103,165	103,165	103,165	-	103,165
-	-	4,438	-	-	505	5014	Wages, Seasonal	4,500	4,500	4,500	-	4,500
-	-	-	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-
2,405	1,312	5,227	3,000	5,000	505	5015	Overtime Wages	4,000	4,000	4,000	-	4,000
27,186	17,449	25,559	28,350	19,282	510	5110	Health Insurance	19,877	19,877	19,877	-	19,877
1,344	809	1,083	1,157	1,020	510	5111	Dental Insurance	874	874	874	-	874
2,611	1,492	1,464	1,431	1,211	510	5112	Life/AD&D/LTD Insurance	1,135	1,135	1,135	-	1,135
64	83	88	84	84	510	5114	Employee Assistance Program	69	69	69	-	69
8,571	7,115	7,007	3,087	2,446	510	5115	Retirement Plan	4,155	4,155	4,155	-	4,155
5,157	3,877	7,118	6,228	6,398	510	5116	Workers' Compensation Insurance	6,064	6,064	6,064	-	6,064
15,570	8,901	14,674	15,281	11,667	515	5210	FICA Taxes	11,170	11,170	11,170	-	11,170
3,641	2,082	3,432	3,574	2,729	515	5211	Medicare Taxes	2,612	2,612	2,612	-	2,612
323,845	**218,726**	**305,651**	**299,666**	**233,012**			**Total Personnel**	**226,122**	**226,122**	**226,122**	**-**	**226,122**
1,268	1,134	1,294	2,000	1,800	605	6010	Training & Education	2,000	1,800	1,800	-	1,800
459	1,341	2,026	2,000	1,900	605	6011	Travel & Expenses	2,000	1,500	1,500	-	1,500
918	947	710	950	880	605	6012	Employee Memberships	950	950	950	-	950
-	-	-	-	-	610	6111	Medical Services	-	-	-	-	-
5,783	5,807	6,489	9,500	7,000	610	6115	Other Professional Services	9,500	9,000	9,000	-	9,000
-	-	-	-	-	610	6118	Appraisals	-	-	-	-	-
1,419	952	1,155	1,260	1,260	615	6217	Mobile Phones	840	1,260	1,260	-	1,260
-	377	-	400	200	620	6313	Maint/Repair Other Equipment	400	200	200	-	200
670	601	308	500	300	640	6611	Periodicals & Books	500	500	500	-	500
-	581	-	500	-	640	6711	Advertising and Publications	500	400	400	-	400
3,297	1,955	1,155	1,800	1,800	645	6711	Printing & Binding	1,800	1,800	1,800	-	1,800
-	900	-	1,000	-	650	6810	Postage	1,000	200	200	-	200
1	5	-	-	-	650	6811	Interest Expense/Penalty/Fees	-	-	-	-	-
13,815	**14,601**	**13,137**	**19,910**	**15,140**			**Total Contractual**	**19,490**	**17,610**	**17,610**	**-**	**17,610**
2,589	2,848	2,255	2,600	2,100	710	7110	Office Supplies	2,600	2,100	2,100	-	2,100
85	-	-	-	-	710	7111	Duplicating Supplies	-	-	-	-	-
122	-	-	-	-	710	7113	Drafting Supplies	-	-	-	-	-
563	728	542	600	500	715	7210	Household Supplies	600	600	600	-	600
-	16	82	200	200	725	7411	Small Tools & Equipment	200	200	200	-	200
32	293	-	100	100	740	7713	Other Supplies	100	100	100	-	100
3,390	**3,886**	**2,879**	**3,500**	**2,900**			**Total Commodities**	**3,500**	**3,000**	**3,000**	**-**	**3,000**
341,050	**237,213**	**321,668**	**323,076**	**251,052**			**Total Expenditures- PW Administration**	**249,112**	**246,732**	**246,732**	**-**	**246,732**

City of Crestwood, Missouri
General Fund Expenditures- Public Works Maintenance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS MAINTENANCE 10-35-062-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
205,162	121,529	214,795	233,059	240,124	505	5011	Wages, Non-Exempt Employees	177,020	177,020	177,020	-	177,020
-	-	-	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-
-	-	-	-	-	505	5014	Wages, Seasonal	-	-	-	-	-
12,073	8,211	22,965	18,000	24,000	505	5015	Overtime Wages	20,000	20,000	20,000	-	20,000
25,175	16,919	23,309	29,537	29,376	510	5110	Health Insurance	24,313	24,313	24,313	-	24,313
1,450	(2,516)	1,381	1,428	1,411	510	5111	Dental Insurance	1,025	1,025	1,025	-	1,025
1,347	1,363	1,604	1,676	1,765	510	5112	Life/AD&D/LTD Insurance	1,269	1,269	1,269	-	1,269
73	103	103	180	180	510	5114	Employee Assistance Program	92	92	92	-	92
9,814	4,391	7,879	3,030	3,434	510	5115	Retirement Plan	4,531	4,531	4,531	-	4,531
19,373	11,601	19,869	20,143	20,839	510	5116	Workers' Compensation Insurance	15,545	15,545	15,545	-	15,545
14,362	3,777	14,566	15,566	16,376	515	5210	FICA Taxes	12,215	12,215	12,215	-	12,215
3,102	883	3,406	3,640	3,830	515	5211	Medicare Taxes	2,857	2,857	2,857	-	2,857
291,930	**166,262**	**309,876**	**326,259**	**341,334**			**Total Personnel**	**258,867**	**258,867**	**258,867**	**-**	**258,867**
370	170	225	700	450	605	6010	Training & Education	700	600	600	-	600
663	276	172	500	650	605	6011	Travel & Expenses	1,000	700	700	-	700
101	139	168	200	200	605	6012	Employee Memberships	200	200	200	-	200
632	577	329	1,200	600	610	6111	Medical Services	1,200	1,200	1,200	-	1,200
2,844	3,112	2,245	4,500	4,500	610	6115	Other Professional Services	4,500	4,500	4,500	-	4,500
-	-	-	-	-	612	6159	Street Trees	-	-	-	-	-
3,963	3,365	4,008	4,000	4,200	615	6210	Electric	5,000	4,200	4,200	-	4,200
5,619	5,602	4,692	6,000	4,500	615	6211	Natural Gas	6,000	5,600	5,600	-	5,600
355	1,115	750	600	2,000	615	6212	Sewer	1,200	2,400	2,400	-	2,400
2,579	(667)	668	750	1,100	615	6213	Water	1,100	1,100	1,100	-	1,100
1,059	966	420	420	420	615	6217	Mobile Phones	420	420	420	-	420
491	562	559	600	550	615	6218	Pagers	650	600	600	-	600
3,651	2,678	-	-	-	620	6310	Maint/Repair Motor Vehicles	-	-	-	-	-
322	436	-	-	-	620	6311	Maint/Repair Communications Equip.	-	-	-	-	-
5,434	1,255	6,366	2,500	3,200	620	6312	Maint/Repair Building/Facilities	4,000	3,200	3,200	-	3,200
4,706	2,809	-	-	-	620	6313	Maint/Repair Other Equipment	-	-	-	-	-
1,990	7,131	9,448	2,000	4,000	620	6315	Solid Waste Disposal	4,500	4,000	4,000	-	4,000
2,286	2,366	1,134	2,500	1,500	630	6450	Equipment Rental	2,500	2,500	2,500	-	2,500
11,162	6,840	7,736	8,000	8,000	630	6452	Other Rentals/Leases	8,500	8,000	8,000	-	8,000
244	172	80	200	100	640	6611	Periodicals & Books	200	200	200	-	200
-	-	-	-	-	645	6711	Printing & Binding	-	-	-	-	-
48,471	**38,904**	**39,000**	**34,670**	**35,970**			**Total Contractual**	**41,670**	**39,420**	**39,420**	**-**	**39,420**

City of Crestwood, Missouri
General Fund Expenditures- Public Works Maintenance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS MAINTENANCE 10-35-062-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
853	978	1,070	1,000	1,100	705	7010	Uniform/Clothing	1,200	1,000	1,000	-	1,000
-	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-
451	278	607	700	700	715	7210	Household Supplies	800	700	700	-	700
553	412	322	500	500	715	7211	Janitorial Supplies	500	500	500	-	500
199	113	185	500	500	715	7212	Building Maint. Supplies	500	500	500	-	500
1,633	1,831	1,457	1,600	2,200	715	7213	General Maint. Supplies	1,800	1,800	1,800	-	1,800
20,535	18,715	-	-	-	720	7310	Motor Vehicle Fuel	-	-	-	-	-
3,580	2,529	-	-	-	720	7311	Motor Vehicle Fluids	-	-	-	-	-
15,736	10,887	-	-	-	720	7312	Motor Vehicle Parts	-	-	-	-	-
72	-	-	-	-	720	7313	Motor Vehicle Tools	-	-	-	-	-
2,843	2,266	-	-	-	720	7314	Motor Vehicle Tires	-	-	-	-	-
350	54	-	-	-	725	7410	Welding Supplies	-	-	-	-	-
546	607	318	550	400	725	7411	Small Tools & Equipment	550	500	500	-	500
3,831	4,086	-	-	-	725	7412	Equipment Parts	-	-	-	-	-
5,958	433	-	-	-	730	7510	Concrete	-	-	-	-	-
6,009	-	5,190	12,000	12,000	730	7511	Asphalt	15,000	15,000	15,000	-	15,000
842	-	-	-	-	730	7512	Rock	-	-	-	-	-
28,925	2,210	15,136	25,000	40,000	730	7513	Salt	30,000	30,000	30,000	-	30,000
11,911	4,996	4,049	12,000	5,000	730	7514	Crack Sealant	13,000	9,000	9,000	-	9,000
-	24	-	-	-	730	7515	Sidewalk Maint. Supplies	-	-	-	-	-
2,056	-	3,722	4,500	4,500	730	7516	Signs	5,500	5,000	5,000	-	5,000
308	270	539	400	400	735	7611	Medical Supplies	400	400	400	-	400
1,464	1,457	1,218	1,500	1,500	735	7612	Safety Equipment & Supplies	1,500	1,500	1,500	-	1,500
1,503	-	-	-	-	740	7711	Agricultural Supplies	-	-	-	-	-
637	980	6,659	500	100	740	7713	Other Supplies	500	500	500	-	500
110,795	53,123	40,473	60,750	68,900			**Total Commodities**	71,250	66,400	66,400	-	66,400
451,196	258,288	389,349	421,679	446,204			**Total Expenditures- PW Maintenance**	371,787	364,687	364,687	-	364,687

City of Crestwood, Missouri
General Fund Expenditures- Public Works Mechanical
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS MECHANICAL 10-35-063-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
68,598	21,461	46,070	46,697	45,650	505	5011	Wages, Non-Exempt Employees	44,828	44,828	44,828	-	44,828
1,199	747	1,981	3,000	4,000	505	5015	Overtime Wages	3,500	3,500	3,500	-	3,500
11,787	2,556	6,825	7,860	7,168	510	5110	Health Insurance	7,775	7,775	7,775	-	7,775
363	194	304	307	300	510	5111	Dental Insurance	270	270	270	-	270
945	207	311	309	312	510	5112	Life/AD&D/LTD Insurance	293	293	293	-	293
28	26	15	21	21	510	5114	Employee Assistance Program	19	19	19	-	19
2,229	465	1,570	607	645	510	5115	Retirement Plan	1,112	1,112	1,112	-	1,112
2,101	618	1,531	1,616	1,594	510	5116	Workers' Compensation Insurance	1,551	1,551	1,551	-	1,551
4,160	529	3,004	3,081	3,078	515	5210	FICA Taxes	2,996	2,996	2,996	-	2,996
973	124	703	721	720	515	5211	Medicare Taxes	701	701	701	-	701
92,383	26,927	62,314	64,219	63,488			**Total Personnel**	63,045	63,045	63,045	-	63,045
-	-	-	250	-	605	6010	Training & Education	250	250	250	-	250
170	118	118	120	120	615	6218	Pagers	130	120	120	-	120
-	-	11,271	17,000	12,000	620	6310	Maintenance/Repair Motor Vehicles	17,000	17,000	17,000	-	17,000
-	-	647	5,000	2,000	620	6313	Maintenance/Repair Other Equipment	5,000	5,000	5,000	-	5,000
31	-	105	100	-	640	6611	Periodicals & Books	100	100	100	-	100
201	118	12,141	22,470	14,120			**Total Contractual**	22,480	22,470	22,470	-	22,470
-	-	-	-	-	705	7010	Uniform/Clothing	-	-	-	-	-
-	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-
-	-	-	-	-	715	7210	Household Supplies	-	-	-	-	-
-	-	28,799	28,000	34,000	720	7310	Motor Vehicle Fuel	40,000	40,000	40,000	-	40,000
-	-	4,822	3,500	3,500	720	7311	Motor Vehicle Fluids	3,500	3,500	3,500	-	3,500
-	48	21,088	18,000	14,000	720	7312	Motor Vehicle Parts	18,000	18,000	18,000	-	18,000
710	1,193	2,519	2,900	2,200	720	7313	Motor Vehicle Tools	2,900	2,600	2,600	-	2,600
-	-	5,904	6,000	6,000	720	7314	Motor Vehicle Tires	6,000	6,000	6,000	-	6,000
230	347	813	700	600	725	7410	Welding Supplies	700	700	700	-	700
16	145	239	200	200	725	7411	Small Tools & Equipment	200	200	200	-	200
2,232	-	8,625	3,500	3,700	725	7412	Equipment Parts	6,000	4,500	4,500	-	4,500
-	-	245	200	200	735	7612	Safety Equipment & Supplies	200	200	200	-	200
247	126	346	250	350	740	7713	Other Supplies	350	350	350	-	350
3,436	1,859	73,401	63,250	64,750			**Total Commodities**	77,850	76,050	76,050	-	76,050
96,021	28,904	147,856	149,939	142,358			**Total Expenditures- PW Mechanical**	163,375	161,565	161,565	-	161,565

City of Crestwood, Missouri
General Fund Expenditures- Police
Budget for the Calendar Year Ending December 31, 2009

FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description POLICE 10-40-070-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
94,843	104,610	78,962	80,300	79,196	505	5010	Salaries, Exempt Employees	81,300	81,300	*81,300*	-	81,300
1,948,360	1,830,497	1,832,836	1,844,264	1,762,218	505	5011	Wages, Non-Exempt Employees	1,779,005	1,779,005	*1,806,585*	-	1,806,585
28,993	32,253	3,111	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-
4,660	9,635	9,098	5,000	3,944	505	5014	Wages, Seasonal	4,000	4,000	*4,000*	-	4,000
34,318	42,444	56,352	45,000	51,735	505	5015	Overtime Wages	47,000	47,000	*47,000*	-	47,000
105	105	-	-	-	505	5115	Overtime Wages	-	-	-	-	-
214,948	176,493	155,204	215,538	176,024	510	5110	Health Insurance	232,438	232,438	*227,439*	-	227,439
11,032	9,740	9,328	10,083	9,333	510	5111	Dental Insurance	9,468	9,468	*9,768*	-	9,768
17,277	15,814	11,960	12,193	11,805	510	5112	Life/AD&D/LTD Insurance	11,820	11,820	*12,060*	-	12,060
539	800	764	777	777	510	5114	Employee Assistance Program	735	735	*756*	-	756
198,479	195,769	151,177	131,375	157,398	510	5115	Retirement Plan	144,955	144,955	*147,051*	-	147,051
78,334	66,627	27,987	77,420	77,241	510	5116	Workers' Compensation Ins.	77,981	77,981	*79,107*	-	79,107
-	-	-	-	-	510	5117	Uniform/Clothing Allowance	-	-	*19,870*	-	19,870
125,723	116,647	115,844	122,113	117,620	515	5210	FICA Taxes	118,501	118,501	*120,211*	-	120,211
29,066	27,280	27,092	28,559	27,508	515	5211	Medicare Taxes	27,714	27,714	*28,114*	-	28,114
2,786,676	2,628,715	2,479,715	2,572,622	2,474,801			**Total Personnel**	2,534,917	2,534,917	2,583,260	-	2,583,260
5,185	8,743	5,075	9,455	9,000	605	6010	Training & Education	9,455	9,000	9,000	-	9,000
2,967	948	1,076	2,700	2,500	605	6011	Travel & Expenses	2,700	2,500	2,500	-	2,500
2,795	1,450	1,600	1,700	1,700	605	6012	Employee Memberships	1,450	1,450	1,450	-	1,450
9,960	4,980	28	-	-	605	6013	Auto Allowance	-	-	-	-	-
-	210	372	790	790	610	6111	Medical Services	1,000	1,000	1,000	-	1,000
1,232	1,369	1,000	2,000	2,300	610	6115	Other Professional Services	3,000	2,500	2,500	-	2,500
2,123	3,111	-	1,200	1,200	610	6121	Prisoner Services	1,200	1,200	1,200	-	1,200
5,752	4,299	2,945	4,200	4,200	615	6217	Mobile Phones	4,200	3,500	3,500	-	3,500
80	38	-	-	-	615	6218	Pagers	-	-	-	-	-
12,062	12,785	2,640	1,000	2,500	620	6310	Maint/Repair Motor Vehicles	-	-	-	-	-
7,140	8,482	7,139	3,000	5,000	620	6311	Maint/Repair Communications Eq.	-	1,500	1,500	-	1,500
199	335	(41)	1,250	1,250	620	6312	Maint/Repair Buildings / Facilities	1,250	1,000	1,000	-	1,000
-	-	-	-	-	620	xxxx	Maint/Repair Emerg. Equipment	2,000	2,000	2,000	-	2,000
1,708	1,170	99	100	500	620	6313	Maint/Repair Other Equipment	500	500	500	-	500
9,932	11,883	18,230	24,300	24,300	620	6316	Maintenance Agreements	24,300	24,300	24,300	-	24,300
45,888	47,694	52,352	55,000	55,000	625	6410	Rejis Services	58,000	58,000	58,000	-	58,000
57,874	58,028	51,628	46,000	46,000	625	6411	Rejis Global Software Lease	46,000	46,000	46,000	-	46,000
8,620	7,267	9,101	5,500	5,500	630	6414	Equipment Leases	2,500	2,500	2,500	-	2,500
18,703	18,773	1,854	-	-	630	6452	Other Rentals/Leases	-	-	-	-	-
651	523	100	1,230	1,230	640	6611	Periodicals & Books	1,250	1,250	1,250	-	1,250
678	658	1,366	2,000	2,000	645	6710	Public Relations & Promotion	2,550	2,550	2,550	-	2,550
4,013	3,996	6,208	5,500	5,500	645	6711	Printing & Binding	5,600	5,600	5,600	-	5,600
280	96	-	-	111	650	6811	Interest Expense/Penalty/Fees	-	-	-	-	-
197,842	196,837	162,772	166,925	170,581			**Total Contractual**	166,955	166,350	166,350	-	166,350
(1,176)	27,999	5,479	38,000	38,000	705	7010	Uniform/Clothing[B]	39,000	19,870	-	-	-
2,420	2,613	2,098	3,200	3,200	710	7110	Office Supplies	3,200	3,200	3,200	-	3,200
798	410	870	500	500	710	7112	Photographic Supplies	1,000	800	800	-	800
364	-	-	1,000	1,000	710	7114	Data Processing Supplies	1,000	400	400	-	400
1,049	1,246	1,053	1,500	1,400	715	7210	Household Supplies	1,600	1,500	1,500	-	1,500
37,935	40,156	42,601	41,000	56,200	720	7310	Motor Vehicle Fuel	57,000	55,000	55,000	-	55,000
2,262	2,032	-	-	-	720	7314	Motor Vehicle Tires	-	-	-	-	-

City of Crestwood, Missouri
General Fund Expenditures- Police
Budget for the Calendar Year Ending December 31, 2009

FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description POLICE 10-40-070-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
1,559	7,866	3,807	5,000	5,000	735	7610	Ammunition	6,000	5,500	5,500	-	5,500
-		-	2,100	2,100	735	7613	Bullet Proof Vest Program	2,100	2,100	2,100	-	2,100
6,377	5,949	7,654	8,000	6,000	740	7713	Other Supplies	9,000	9,000	9,000	-	9,000
3,203	3,354	2,234	3,500	3,500	740	7714	Prisoner Supplies	3,500	3,500	3,500	-	3,500
54,791	91,625	65,796	103,800	116,900			**Total Commodities**	123,400	100,870	81,000	-	81,000
-	-	-	-	-	825	8466	Furntiure, Fixtures & Equipment	-	-	-	-	-
-	-	-	-	-			**Total Capital**	-	-	-	-	-
3,039,309	2,917,176	2,708,283	2,843,347	2,762,282			**Total Expenditures- Police**	2,825,272	2,802,137	2,830,610	-	2,830,610

NOTES:

[A] One police officer position will be placed on hold, valued at $61,762.
[B] This account was moved to 10-40-510-5117 as it is payroll related.

City of Crestwood, Missouri
General Fund Expenditures- Fire
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description FIRE 10-45-080-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
79,028	79,218	80,472	81,831	81,831	505	5010	Salaries, Exempt Employees	82,831	82,831	82,831	-	82,831
1,535,977	1,438,128	1,407,464	1,487,734	1,451,484	505	5011	Wages, Non-Exempt Employees	1,513,715	1,513,715	1,513,715	-	1,513,715
-	73,645	38,953	61,200	61,200	505	5014	Wages, Holiday pay	61,200	61,200	61,200	-	61,200
28,521	40,519	94,485	35,000	39,070	505	5015	Overtime Wages	35,000	35,000	35,000	-	35,000
18,829	16,356	12,693	18,000	4,500	505	5017	FLSA Overtime Wages	18,000	18,000	18,000	-	18,000
169,570	160,949	162,271	174,866	168,028	510	5110	Health Insurance	207,287	207,287	207,287	-	207,287
7,438	7,166	6,908	7,320	7,161	510	5111	Dental Insurance	7,176	7,176	7,176	-	7,176
14,462	12,367	9,484	9,527	9,554	510	5112	Life/AD&D/LTD Insurance	9,734	9,734	9,734	-	9,734
384	557	578	567	567	510	5114	Employee Assistance Program	567	567	567	-	567
169,317	174,646	143,375	118,455	103,199	510	5115	Retirement Plan	107,777	107,777	107,777	-	107,777
116,308	101,729	101,263	96,781	95,009	510	5116	Workers' Compensation Insurance	99,223	99,223	99,223	-	99,223
-	-	-	-	15,600	510	5117	Uniform/Clothing Allowance	15,600	15,600	15,600	-	15,600
99,878	96,298	99,137	104,393	101,561	515	5210	FICA Taxes	106,066	106,066	106,066	-	106,066
22,973	22,521	23,185	24,415	23,752	515	5211	Medicare Taxes	24,806	24,806	24,806	-	24,806
2,262,686	**2,224,098**	**2,180,268**	**2,220,089**	**2,162,517**			**Total Personnel**	**2,288,982**	**2,288,982**	**2,288,982**	**-**	**2,288,982**
3,098	2,442	3,645	7,000	7,000	605	6010	Training & Education	7,000	7,000	7,000	-	7,000
-	15	415	1,000	1,000	605	6011	Travel & Expenses	1,500	1,500	1,500	-	1,500
1,315	1,150	1,115	1,500	1,400	605	6012	Employee Memberships	1,500	1,500	1,500	-	1,500
2,112	2,324	1,312	2,300	2,300	610	6111	Medical Services	5,200	3,500	3,500	-	3,500
666	631	1,069	1,000	1,300	610	6115	Other Professional Services	2,000	1,300	1,300	-	1,300
296,248	297,074	309,856	311,000	311,000	610	6116	Contracted Fire Protection	321,000	321,000	321,000	-	321,000
1,608	1,474	1,371	1,500	1,500	615	6217	Mobile Phones	1,500	1,500	1,500	-	1,500
3,878	14,349	2,479	6,000	8,000	620	6310	Maint/Repair Motor Vehicles	6,000	6,000	6,000	-	6,000
2,249	902	-	1,000	1,300	620	6311	Maint/Repair Communications Equip.	1,000	800	800	-	800
1,136	1,291	2,074	2,150	1,900	620	6313	Maint/Repair Other Equipment	2,150	2,150	2,150	-	2,150
1,120	653	1,152	1,300	1,152	620	6314	Software Maintenance	1,300	1,200	1,200	-	1,200
-	-	-	2,700	2,700	620	6316	Maintenance Agreement	3,000	3,000	3,000	-	3,000
60,652	62,935	61,772	65,000	63,987	625	6413	South County Dispatch	66,000	64,000	64,000	-	64,000
235	250	250	300	300	640	6610	City Memberships	300	300	300	-	300
139	109	148	150	150	640	6611	Periodicals & Books	150	150	150	-	150
1,033	1,095	1,084	1,200	1,200	645	6710	Public Relations & Promotion	1,500	1,500	1,500	-	1,500
349	186	530	600	600	645	6711	Printing & Binding	600	600	600	-	600
-	-	-	-	-	660	6801	Certification Fees	-	-	-	-	-
375,837	**386,880**	**388,273**	**405,700**	**406,789**			**Total Contractual**	**421,700**	**417,000**	**417,000**	**-**	**417,000**
595	(2,319)	(418)	15,600	15,600	705	7010	Uniform/Clothing (see 510-5117)	15,600	15,600	-	-	-
300	133	318	500	500	710	7110	Office Supplies	500	500	500	-	500
-	-	-	100	100	710	7112	Photographic Supplies	100	100	100	-	100
1,060	1,279	1,440	1,400	1,400	715	7210	Household Supplies	1,500	1,400	1,400	-	1,400
285	203	227	400	400	715	7211	Janitorial Supplies	400	400	400	-	400
9,725	11,450	12,854	11,500	17,000	720	7310	Motor Vehicle Fuel	19,000	17,000	17,000	-	17,000
3,936	12,905	3,133	3,500	9,500	720	7312	Motor Vehicle Parts	4,500	3,500	3,500	-	3,500
2,147	2,097	1,242	3,000	3,000	720	7314	Motor Vehicle Tires	3,000	3,000	3,000	-	3,000
725	588	442	1,000	1,000	725	7411	Small Tools & Equipment	1,000	1,000	1,000	-	1,000
3,012	2,948	3,725	4,000	4,000	735	7611	Medical Supplies	4,500	4,000	4,000	-	4,000
672	776	323	800	800	740	7712	Chemical Supplies	2,500	2,500	2,500	-	2,500
2,012	1,133	1,655	2,000	2,000	740	7713	Other Supplies	2,000	2,000	2,000	-	2,000
-	-	-	2,000	2,000	740	7715	Appliances	4,000	2,500	2,500	-	2,500
4,569	2,675	-	6,658	5,150	799	7713	Other Supplies-Grant	3,523	3,523	3,523	-	3,523
29,038	**33,867**	**24,941**	**52,458**	**62,450**			**Total Commodities**	**62,123**	**57,023**	**41,423**	**-**	**41,423**
2,667,560	**2,644,845**	**2,593,482**	**2,678,247**	**2,631,756**			**Total Expenditures- Fire**	**2,772,805**	**2,763,005**	**2,747,405**	**-**	**2,747,405**

City of Crestwood, Missouri
General Fund Expenditures- Debt Service
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description DEBT SERVICE 10-99-999-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	999	9000	Principal[A]	375,000	375,000	375,000	-	375,000
-	-	-	-	-	999	9001	Interest[A]	102,952	102,952	102,952	-	102,952
-	-	-	-	-			**Total Debt Service**	**477,952**	**477,952**	**477,952**	-	**477,952**
-	-	-	-	-			**Total Expenditures- Debt Service**	**477,952**	**477,952**	**477,952**	-	**477,952**

NOTES:

[A] History for debt service payments can be found in the General Services budget, accounts 650-6826 and 650-6827. Beginning in 2009, budgeted and actual amounts for debt service will be tracked separately.

CITY OF CRESTWOOD

Memorandum

Office of the City Administrator

TO: Mayor Roy R. Robinson
Board of Aldermen

FROM: James A. Eckrich, P.E.
City Administrator

DATE: September 26. 2008

RE: Public Services Department Restructuring

My recent appointment to City Administrator has left a void in the Public Services Department which needs to be filled. After analyzing this matter at great length, it is my recommendation that the City of Crestwood proceed by once again splitting the Public Works Department and Parks and Recreation Department into separate departments. I believe such an action would be beneficial to the performance of each department as well as provide an overall cost savings to the City. I would recommend that the City proceed as follows:

Public Services Director

The position of Public Services Director should be eliminated. This would provide an annual cost savings of $107,090, including benefits. Additionally, the previously provided benefit of a take-home car should be discontinued, providing the City an additional savings of a future vehicle purchase and related vehicle expenses.

Parks and Recreation Department

Amy Meyer should be promoted to the Parks and Recreation Director position at a salary of $65,000. Ms. Meyer's previous position of Recreation Manager should be eliminated. This action would result in a net annual cost increase to the City of $15,232, including benefits. The promotion of Ms. Meyer to the position of Parks and Recreation Director would ultimately require a confirmation vote from the Board of Aldermen, as this is a non-classified position.

Public Works Department

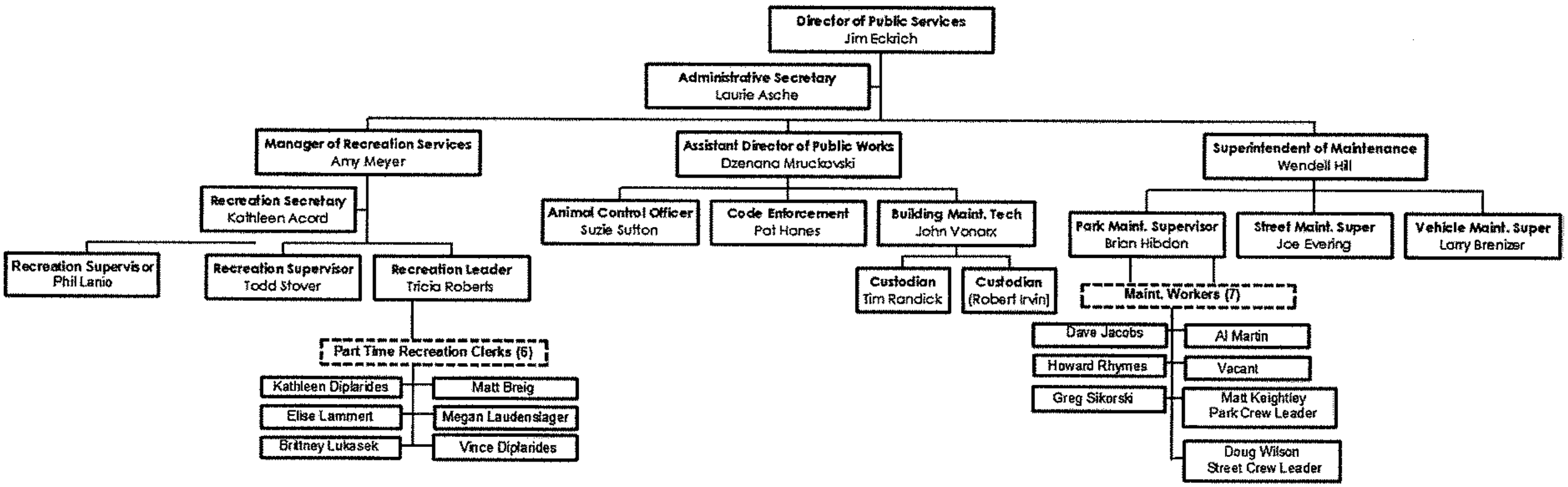
Dzenana Mruckovski should be promoted to the Director of Public Works position at a salary of $69,700. Ms. Mruckovski would then step to a salary of $72,300 once becoming fully functional in Planning and Zoning related matters, and then to a final salary of $75,000 once obtaining her Professional Engineer's license. Ms. Mruckovski's previous position of Assistant Director of Public Works should be eliminated (2008 budget salary of $59,200) and the City should instead hire an Engineering Technician at approximately $45,000. Additionally, I recommend that the Superintendent of Maintenance, Wendell Hill, be reclassified as Superintendent of Maintenance / Assistant Director of Public Works, with an annual salary increase of $3,000. These combined actions would result in a net cost increase of $79,390, including benefits. The promotion of Dzenana Mruckovski to Director of Public Works will require a confirmation vote from the Board of Aldermen, as this is a non-classified position.

Summary

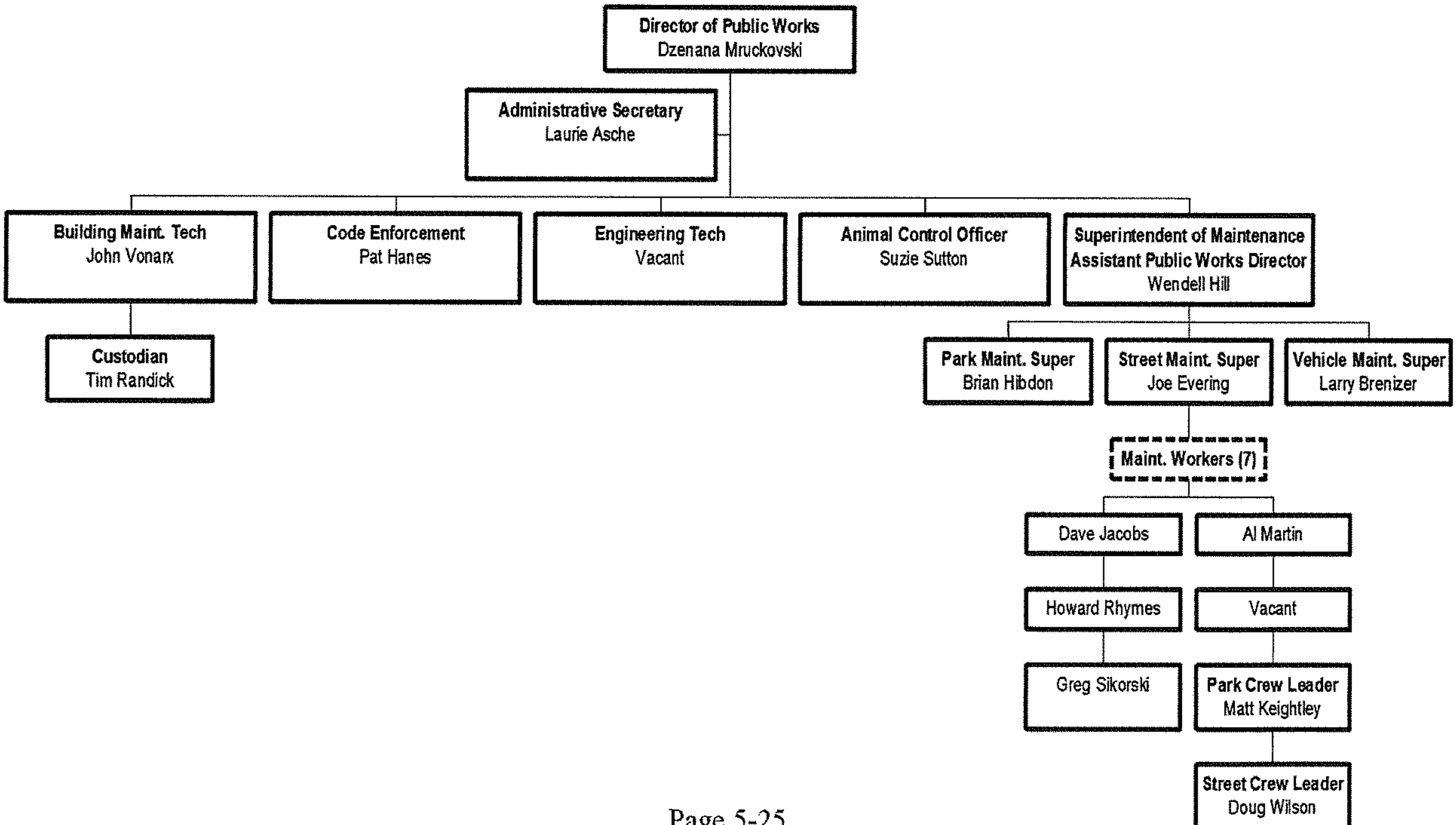
The proposed restructuring is shown on the attached employee structure sheets. This restructuring would result in an annual cost decrease of approximately $12,468, including benefits. This cost decrease does not include the savings associated with eliminating one take-home vehicle.

Should the Mayor or any Alderman have questions regarding the proposed restructuring, I would be happy to address those. Otherwise, I will proceed with the above-referenced restructurings and salary adjustments after passage of the 2009 budget. Thank you for your consideration of this important matter.

DEPARTMENT OF PUBLIC SERVICES



DEPARTMENT OF PUBLIC WORKS



CITY OF CRESTWOOD

Memorandum

Office of the City Administrator

TO: Mayor Roy R. Robinson
Board of Aldermen

FROM: James A. Eckrich, P.E.
City Administrator

DATE: September 26, 2008

RE: Administration Restructuring

After serving as City Administrator for a brief period, I have found that the City of Crestwood would be best served by restructuring the Administration Department. I am recommending the following:

- The position of Management Analyst ($36,000, not including benefits) will be eliminated.
- The current Assistant City Administrator / Finance Officer will be reclassified as the Assistant City Administrator. He will maintain his Assistant City Administrator duties (including HR / Personnel Management) and will assume those duties previously performed by the Management Analyst (including administration of the special taxing districts). There will be no change in pay associated with this reclassification.
- The Accountant will be promoted to Finance Officer. This employee will oversee all aspects of the Finance Department, including creation of budgets. The new Finance Officer, who previously made $52,000, will be promoted at a pay of $62,200 (same pay as the Assistant City Administrator). The Finance Officer will be paid $64,000 upon passing the CPA exam. The promotion of the Finance Officer does not require BOA confirmation, as this is a classified employment position.
- The Part-Time Accounting / Benefits Specialist will be reclassified to Part-Time Accountant at a salary increase of $2,000 due to increased responsibilities associated with the elimination of the Accountant position.

The above-referenced changes will result in an annual expenditure reduction to the City of Crestwood of $21,980, excluding benefit savings.

CITY OF CRESTWOOD

Memorandum

Office of the City Administrator

TO: Mayor Roy R. Robinson
Board of Aldermen

FROM: James A. Eckrich, P.E.
City Administrator

DATE: September 26, 2008

RE: Personnel Adjustments

As stated in the 2009 budget narrative, the City Administrator is recommending no merit increases as part of the 2009 budget. The City Administrator is recommending that each employee receive a $1,000 annual salary increase in an effort to offset the increased cost of living experienced by each of us.

While no merit raises will be offered, it is my intention to correct a number of problems I have discovered since my promotion to City Administrator. I have found that, prior to my promotion, personnel matters were not always dealt with consistently, and that several employees require salary adjustments in order to be treated fairly. Accordingly, I am recommending the following adjustments:

- The Court Administrator will have her salary increased two percent ($900) because she should have been moved from 90% of her Job Value to 92% of her Job Value once she completed her probationary period in January of 2007. The date is important, because this occurred prior to the repeal of the Pay Plan in April of 2007.
- The City Clerk will have her salary increased two percent ($1,100) plus $2,000. Her salary is being adjusted two percent to ensure that she is treated in the same manner as the Police Department employees who were raised from 88% to 90% of their Job Value. The $2,000 raise is to account for her increased responsibilities related to the supervision of the Municipal Court.
- The Building Maintenance Technician 1 will have his salary adjusted two percent ($750) in order to ensure that he is treated in the same manner as the Police Department employees who were raised from 88% to 90% of their Job Value.

The above-referenced changes will result in an annual expenditure increase to the City of Crestwood of $4,750, excluding benefit savings, and those costs are included in the 2009 City Administrator recommended budget. At this time I am not aware of any additional personnel problems related to salaries.

Park and Stormwater Fund

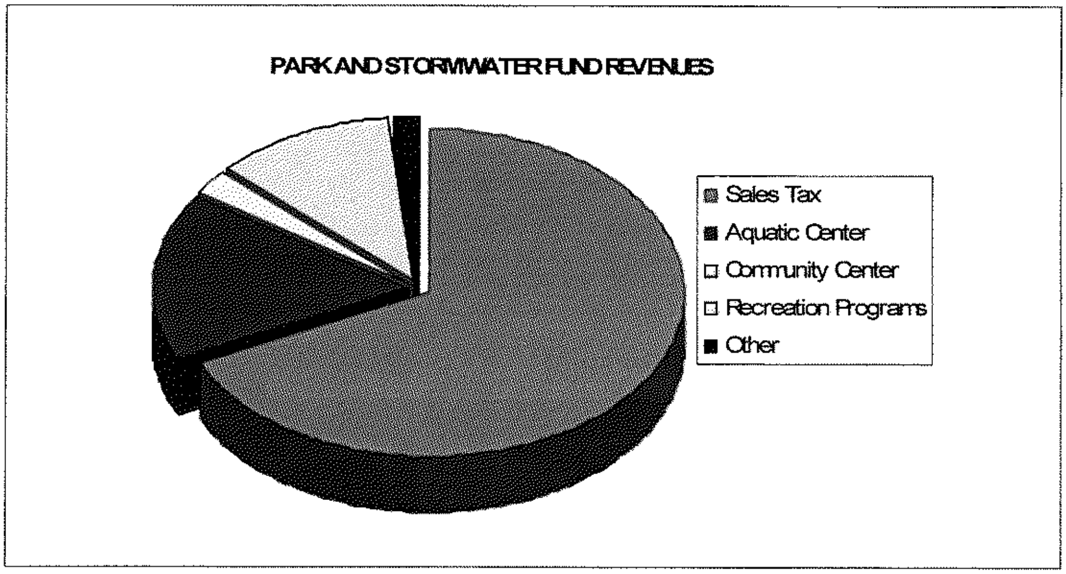
The Park and Stormwater Fund receives revenues from a ½ cent sales tax that was approved by the voters in 2000 with no sunset provision. The Park and Stormwater Fund also receives substantial revenues through passes and programs offered at the Whitecliff Park Community Center and Aquatic Center. These revenues are used to fund community center operations, aquatic center operations, park maintenance, the Sappington House historic facility, and the aquatic center debt service (COPS 2001). The aquatic center debt will be retired in 2012, but a substantial part of the 2012 payment is held in escrow. That means, essentially, that once the City of Crestwood makes the 2011 aquatic center payment we will be free from the aquatic center debt and approximately $1.1 million dollars annually will be available within the Park and Stormwater Fund.

The Park and Stormwater Fund was originally designed to fund the design and construction of storm water projects. However, due to declining sales tax revenues, the aquatic center debt service, and the BOA reclassification of all Parks and Recreation expenses to the Park and Storm Water Fund, this Fund will not be able to fund stormwater projects at least until the debt service from the aquatic center is retired in 2012.

Please be advised that the 2009 revenues for the Park and Stormwater Fund are dramatically lower than the 2009 expenditures, including the aquatic center debt service. Accordingly, the City Administration has recommended the consideration of payment of the 2009 COPS payment in 2008 through cash reserves within the General Fund. Proceeding in this matter will help ensure that the aquatic center debt is repaid without dramatically decreasing services provided by the Parks and Recreation Department. This topic is described in more detail within the budget narrative located at the beginning of the 2009 budget document.

Park and Stormwater Fund

Analysis of Major Revenue Sources



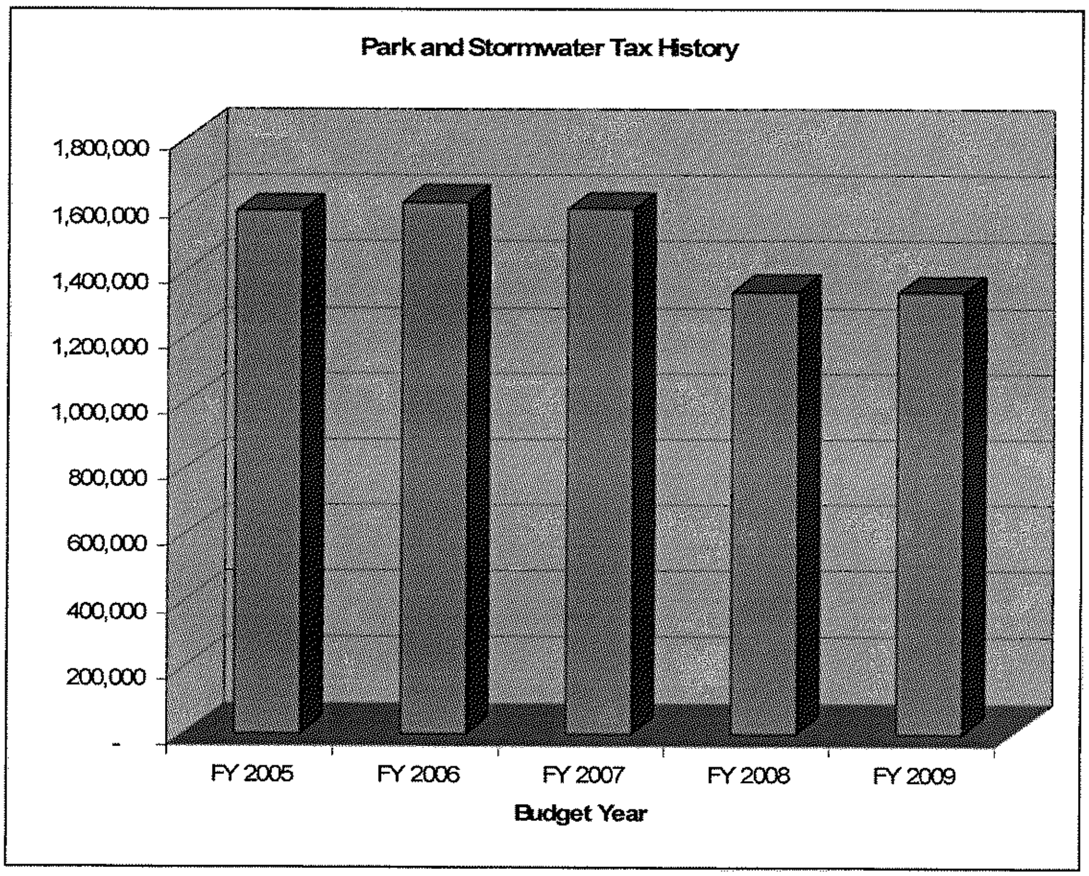
½ Cent Park and Stormwater Sales Tax

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 FY 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 Stormwater Tax History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	1,580,294	2,296,273	68.82%	-17.11%
Actuals 2006	1,606,915	2,501,979	64.23%	1.68%
Actuals 2007	1,587,448	2,306,001	68.84%	-1.21%
Estimated 2008	1,335,841	1,979,111	67.50%	-15.85%
Budgeted 2009	1,335,000	1,969,700	67.78%	-0.06%

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



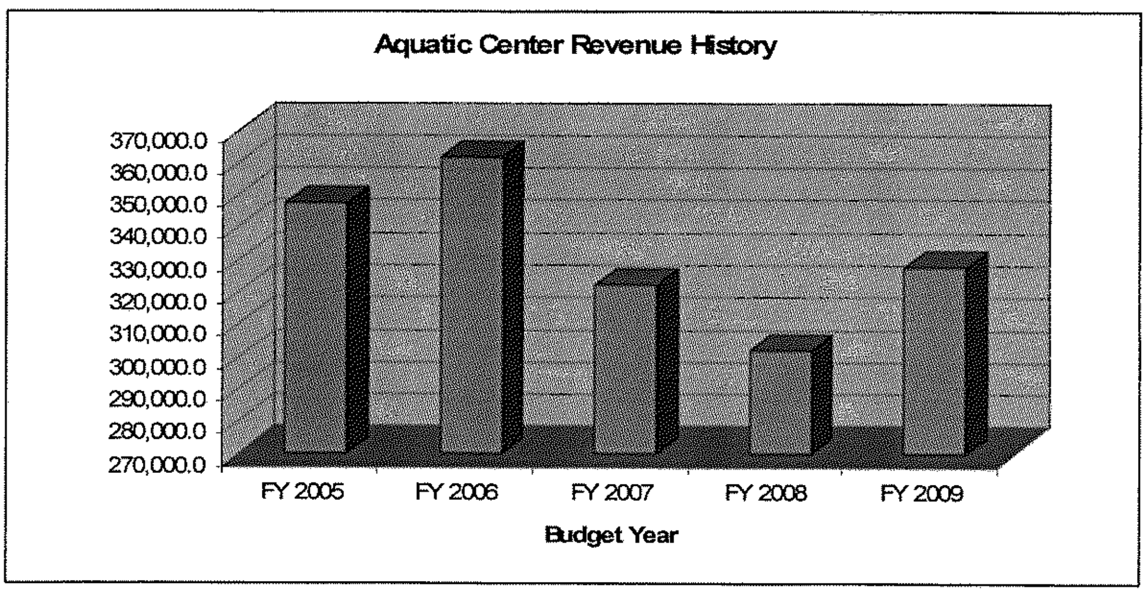
Aquatic Center

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 FY2009 is $327,700; this represents 16% of the total revenues generated for the Park and Stormwater Fund.

Aquatic Center Revenue History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	347,572	2,296,273	15.14%	30.50%
Actuals 2006	361,702	2,501,979	14.46%	4.07%
Actuals 2007	322,534	2,306,001	13.99%	-10.83%
Estimated 2008	302,043	1,979,111	15.26%	-6.35%
Budgeted 2009	327,700	1,969,700	16.64%	8.49%

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



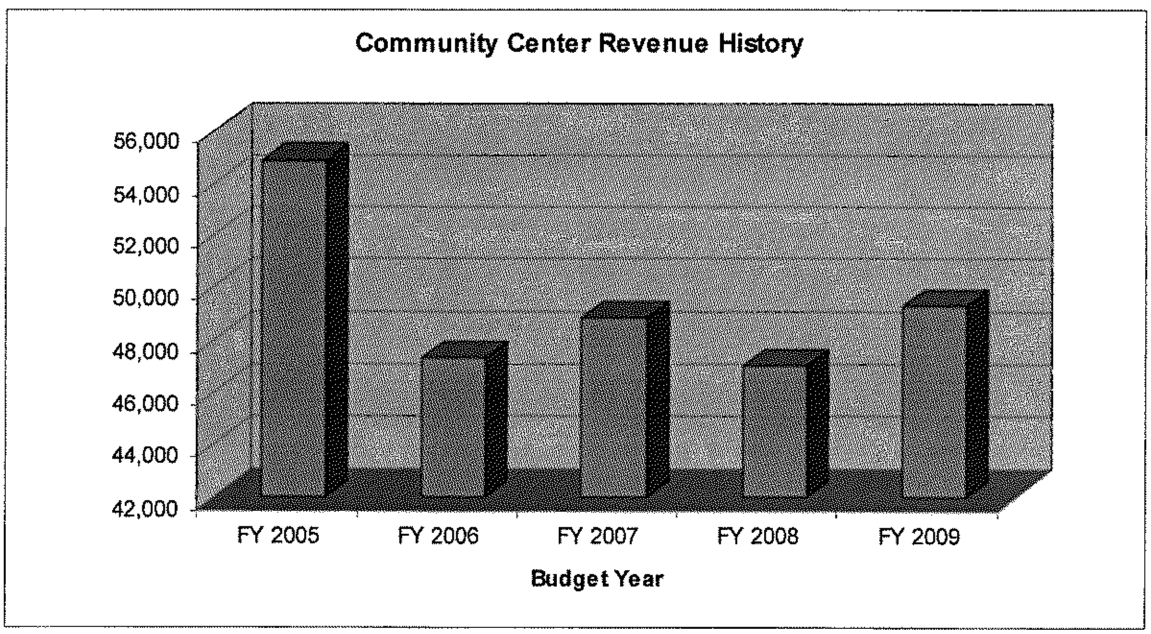
Community Center

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 FY 2008 of $49,300.

Community Center Revenue History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	54,879	2,296,273	2.39%	30.50%
Actuals 2006	47,318	2,501,979	1.89%	-13.78%
Actuals 2007	48,833	2,306,001	2.12%	3.20%
Estimated 2008	47,000	1,979,111	2.37%	-3.75%
Budgeted 2009	49,300	1,969,700	2.50%	4.89%

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



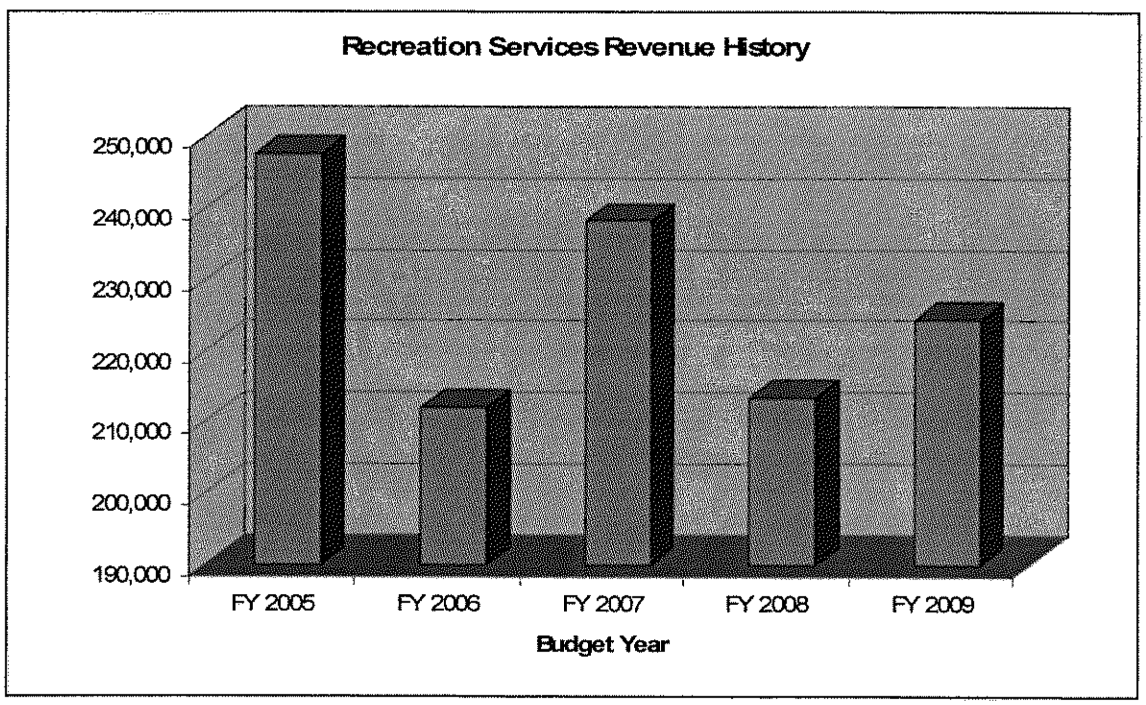
Recreation Services

Recreation Services, which includes all the programs conducted throughout the year by the Parks and Recreation Department, generate approximately 11% of the total Park and Stormwater Fund revenues for the City in FY 2009. In FY 2009 it is projected that Recreation Services will generate $224,000. 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 December 31	Amount	Total Revenues	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Actuals 2005	247,567	2,296,273	10.78%	7.04%
Actuals 2006	211,965	2,501,797	8.47%	-14.38%
Actuals 2007	236,148	2,306,001	10.24%	11.41%
Estimated 2008	213,457	2,107,020	10.13%	0.70%
Budgeted 2009	224,400	2,025,300	11.08%	-4.97%

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



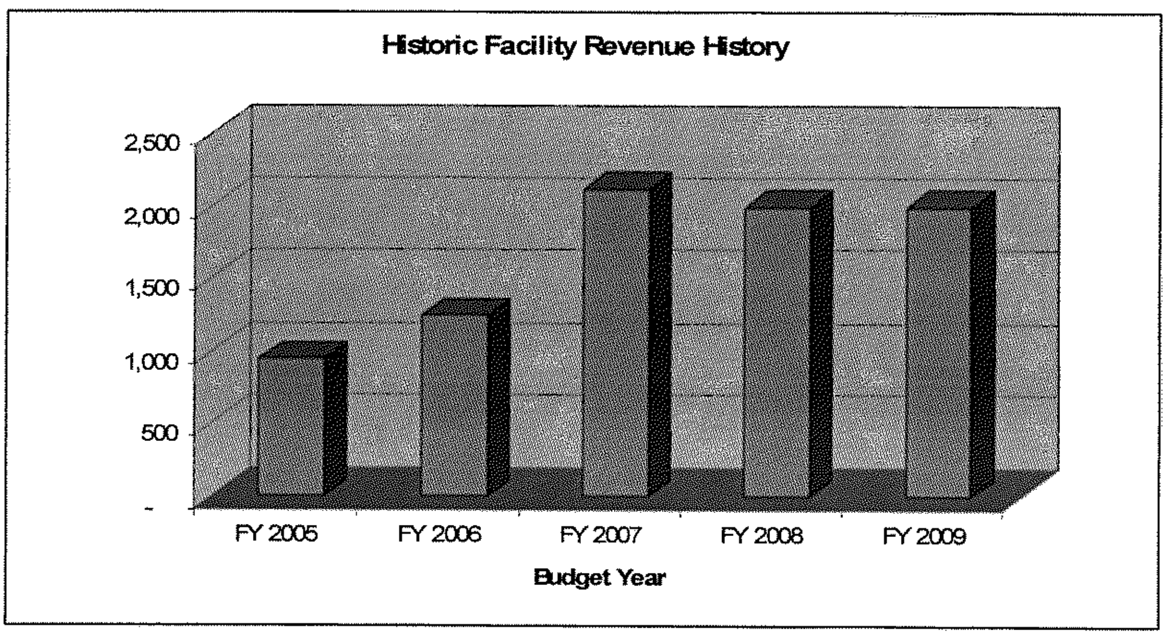
Historic Facilities

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 $2,000 in revenues for FY 2009.

Historic Facility Revenue History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	945	2,296,273	0.04%	30.50%
Actuals 2006	1,252	2,501,979	0.05%	32.49%
Actuals 2007	2,120	2,306,001	0.09%	69.33%
Estimated 2008	2,000	1,979,111	0.10%	-5.66%
Budgeted 2009	2,000	1,969,700	0.10%	0.00%

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



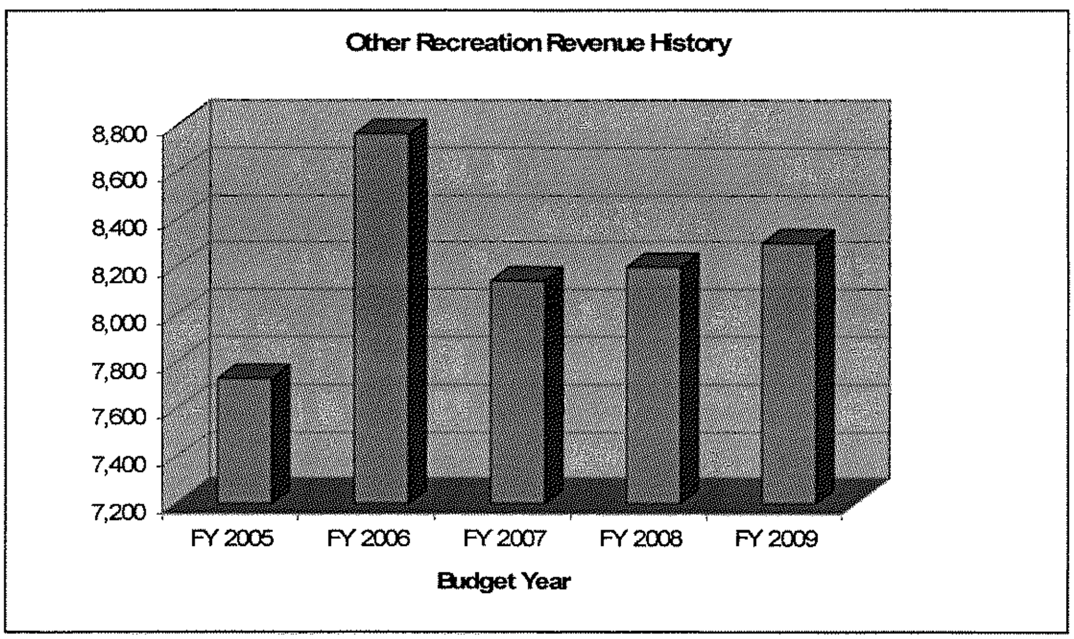
Other Recreation

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 $8,200 in revenues for the Park and Stormwater Fund in FY 2009.

Other Recreation Revenue History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	7,728	2,296,273	0.34%	30.50%
Actuals 2006	8,762	2,501,979	0.35%	13.38%
Actuals 2007	8,139	2,306,001	0.35%	-7.11%
Estimated 2008	8,200	1,979,111	0.41%	0.75%
Budgeted 2009	8,300	1,969,700	0.42%	1.22%

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



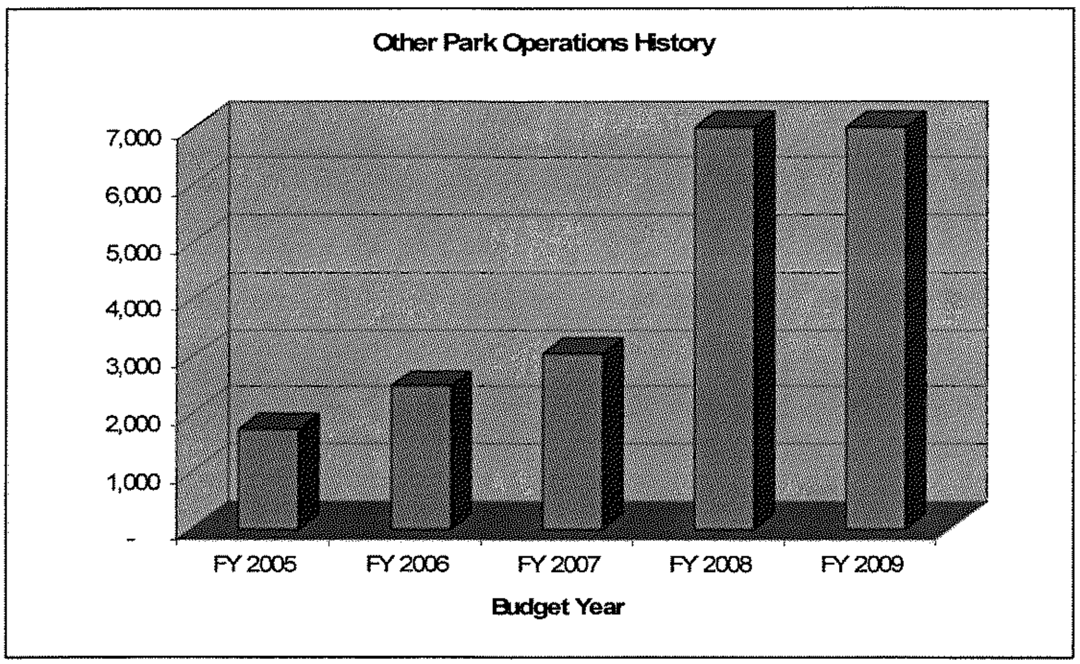
Other Park Operations

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. 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. Other Park Operation revenues are estimated to be $7,000 in FY 2009.

Other Park Operations Revenue History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	1,739	2,296,273	0.08%	30.50%
Actuals 2006	2,474	2,501,979	0.10%	42.27%
Actuals 2007	3,050	2,306,001	0.13%	23.28%
Estimated 2008	7,000	1,979,111	0.35%	129.51%
Budgeted 2009	7,000	1,969,700	0.36%	0.00%

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



City of Crestwood, Missouri
Park and Stormwater Fund Revenues
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			PARK AND STORMWATER FUND REVENUES	Finance Projections CY 2009	City Admin Approved CY 2009	Revised Projections CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
1,580,294	1,606,915	1,587,448	1,458,600	1,335,841	405	4013	Half-Cent Sales Tax	1,340,000	1,340,000	1,285,800	-	1,285,800
48,785	31,524	47,328	29,600	47,820	405	4016	Half-Cent TIF Park & Stormwater Sales Tax	50,600	50,600	49,200	-	49,200
1,629,078	1,638,439	1,634,776	1,488,200	1,383,661			**Total Sales Tax**	1,390,600	1,390,600	1,335,000	-	1,335,000
147,908	168,133	138,094	155,000	135,283	435	4310	Aquatic Center Pass	142,000	142,000	142,000	-	142,000
19,976	17,564	15,423	18,000	13,500	435	4311	Aquatic/Community Center Pass	15,000	15,000	15,000	-	15,000
100,682	96,897	93,435	94,000	79,000	435	4312	Aquatic Center Daily Admissions	94,000	94,000	94,000	-	94,000
71,986	67,621	61,897	64,800	59,500	435	4313	Aquatic Center Concessions	62,000	62,000	62,000	-	62,000
2,587	1,060	3,640	2,000	4,035	435	4314	Aquatic Center Rental	2,500	2,500	2,500	-	2,500
195	110	209	200	175	435	4315	Aquatic Center Locker Rental	200	200	200	-	200
4,239	10,318	9,837	10,000	10,550	435	4316	Aquatic Center I.D. Cards	12,000	12,000	12,000	-	12,000
347,572	361,702	322,534	344,000	302,043			**Total Aquatic Center**	327,700	327,700	327,700	-	327,700
23,921	21,204	20,276	22,000	20,000	440	4410	Community Center Recreation Pass	22,000	22,000	22,000	-	22,000
1,684	1,095	885	1,500	1,000	440	4411	Community Center Concessions	1,000	1,000	1,000	-	1,000
6,519	5,445	5,615	6,000	6,400	440	4412	Racquetball Courts	6,500	6,500	6,500	-	6,500
2,446	2,969	2,607	2,500	2,350	440	4413	League/Court Fees	2,500	2,500	2,500	-	2,500
12,779	10,563	11,821	12,000	10,000	440	4414	Community Center Room Rentals	10,000	10,000	10,000	-	10,000
272	486	1	100	-	440	4415	Community Center Locker Rentals	-	-	-	-	-
7,178	5,346	5,211	5,000	5,000	440	4417	Community Center Guest Fees	5,000	5,000	5,000	-	5,000
80	211	417	100	2,250	440	4418	Tennis/Racquetball Court Pass	2,300	2,300	2,300	-	2,300
-	-	-	-	-	440	4419	Instructions for Net	-	-	-	-	-
-	-	-	-	-	440	4420	Miscellaneous Community Center	-	-	-	-	-
54,879	47,318	46,833	49,200	47,000			**Total Community Center**	49,300	49,300	49,300	-	49,300
29,158	30,777	28,741	29,000	30,000	445	4510	Fitness-Residents	29,000	29,000	29,000	-	29,000
19,103	21,077	19,270	20,000	18,500	445	4511	Fitness-Non Resident	18,500	18,500	18,500	-	18,500
7,547	7,666	7,329	7,500	7,500	445	4514	Performing Arts/Dance-Resident	7,000	7,000	7,000	-	7,000
12,595	14,098	12,578	12,600	8,700	445	4515	Performing Arts/Dance-Non Resident	10,000	10,000	10,000	-	10,000
1,316	666	2,427	1,000	1,400	445	4518	Arts-Resident	1,000	1,000	1,000	-	1,000
925	452	750	500	500	445	4519	Arts-Non Residents	500	500	500	-	500
13,878	15,052	14,276	13,500	38,000	445	4522	Gen Sports & Leagues-Resident	20,000	20,000	20,000	-	20,000
37,624	35,793	30,295	37,000	27,000	445	4523	Gen Sports & Leagues-Non Resident	32,000	32,000	32,000	-	32,000
250	219	903	250	200	445	4526	Clubs-Resident	200	200	200	-	200
2,897	2,245	1,559	2,700	1,400	445	4527	Clubs-Non Resident	1,200	1,200	1,200	-	1,200
45,096	40,297	54,037	54,000	19,580	445	4530	Day Camp- Resident	30,000	30,000	30,000	-	30,000
9,224	8,254	12,361	8,925	16,679	445	4531	Day Camp-Non Resident	20,000	20,000	20,000	-	20,000
7,548	5,876	5,349	7,000	5,533	445	4534	Swim Programs-Resident	5,500	5,500	5,500	-	5,500
6,409	4,589	4,347	4,700	3,965	445	4535	Swim Programs-Non Resident	4,500	4,500	4,500	-	4,500
12,345	8,342	5,710	10,000	9,500	445	4538	Special Events	10,000	10,000	10,000	-	10,000
17,281	1,036	10,687	17,000	5,000	445	4539	Consignment Sales	10,000	10,000	10,000	-	10,000
2,023	2,262	2,133	2,900	1,500	445	4542	Day Trips-Resident	3,000	3,000	3,000	-	3,000
1,193	601	1,035	1,900	1,200	445	4543	Day Trips-Non Resident	2,000	2,000	2,000	-	2,000
2,571	4,276	8,545	3,000	7,300	445	4546	YTP/WSP-Resident	8,000	8,000	8,000	-	8,000
18,587	8,389	13,816	17,000	10,000	445	4547	YTP/WSP-Non Resident	12,000	12,000	12,000	-	12,000
247,567	211,965	236,148	250,475	213,457			**Total Recreation Programs**	224,400	224,400	224,400	-	224,400

City of Crestwood, Missouri
Park and Stormwater Fund Revenues
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			PARK AND STORMWATER FUND REVENUES	Finance Projections CY 2009	City Admin Approved CY 2009	Revised Projections CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
945	1,145	1,219	1,000	1,000	450	4610	Sappington House Admissions	1,000	1,000	1,000	-	1,000
-	-	-	50	-	450	4611	Sappington House Barn Rental	-	-	-	-	-
-	106	901	400	1,000	450	4615	Sappington Barn Gross Sales	1,000	1,000	1,000	-	1,000
-	-	-	547	-	450	4612	Sappington House History Books	-	-	-	-	-
945	1,252	2,120	1,997	2,000			**Total Historic Facility**	2,000	2,000	2,000	-	2,000
528	1,919	954	1,500	2,000	455	4650	Soft Ball/Volleyball Fields	2,000	2,000	2,000	-	2,000
7,105	6,530	6,700	6,300	6,100	455	4651	Picnic Reservations	6,200	6,200	6,200	-	6,200
95	313	485	100	100	455	4652	Park Facilities	100	100	100	-	100
7,728	8,762	8,139	7,900	8,200			**Total Other Recreation Income**	8,300	8,300	8,300	-	8,300
650	1,194	1,526	1,000	2,000	460	4675	Animal Impoundment	2,000	2,000	2,000	-	2,000
1,089	1,280	1,524	1,200	5,000	460	4676	Pet Tags	5,000	5,000	5,000	-	5,000
-	-	-	-	-	460	4679	Free Summer Concert	-	-	-	-	-
1,739	2,474	3,050	2,200	7,000			**Total Other Park Operations**	7,000	7,000	7,000	-	7,000
3,035	4,731	4,283	18,000	15,750	465	4710	Interest	16,000	16,000	16,000	-	16,000
543	10,082	18,617	-	-	465	4712	Interest	-	-	-	-	-
3,578	14,813	22,900	18,000	15,750			**Total Interest**	16,000	16,000	16,000	-	16,000
3,188	-	28,043	-	-	470	4750	Other Income	-	-	-	-	-
-	-	-	-	-	470	4777	Repayment of Defeasance of COPS 2002	-	-	-	-	-
3,188	-	28,043	-	-			**Total Other Revenue**	-	-	-	-	-
-	215,073	-	-	-	475	4812	Grant Revenue	-	-	-	-	-
-	-	1,457	-	-	475	4811	60th Anniversary	-	-	-	-	-
-	215,073	1,457	-	-			**Total Grants**	-	-	-	-	-
2,296,273	2,501,797	2,306,001	2,161,972	1,979,111			**Total Revenues- Park and Stormwater**	2,025,300	2,025,300	1,969,700	-	1,969,700

City of Crestwood, Missouri
Summary of Expenditures- Park and Stormwater Fund
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Budget	CY 2008 Budget	CY 2008 Estimates	Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY2009	BOA Adjusted CY 2009	BOA Approved CY 2009
					Public Works Street Maintenance					
8,068	10,745	3,184	6,000	6,000	Contractual Services	6,000	6,000	6,000	-	6,000
5,250	4,687	-	-	-	Capital	-	-	-	-	-
13,318	15,432	3,184	6,000	6,000	Sub-Total	6,000	6,000	6,000	-	6,000
					Public Works Park Maintenance					
166,265	159,758	175,406	195,831	197,815	Personnel Services	205,368	205,368	205,368	-	205,368
71,629	89,535	88,288	84,370	91,946	Contractual Services	104,670	102,070	102,070	-	102,070
21,872	24,538	6,947	14,450	11,180	Commodities	16,350	13,750	13,750	-	13,750
39,996	-	-	-	-	Capital	-	-	-	-	-
299,762	273,832	270,641	294,651	300,941	Sub-Total	326,388	321,188	321,188	-	321,188
313,080	289,263	273,825	300,651	306,941	Total Expenditures- Public Works	332,388	327,188	327,188	-	327,188
					Parks & Recreation- Recreation Programs					
597,171	459,542	359,986	371,214	370,956	Personnel Services	406,503	406,503	406,503	-	406,503
187,305	175,886	171,083	188,820	183,920	Contractual Services	194,070	195,470	195,470	-	195,470
57,351	29,886	37,099	52,000	43,305	Commodities	50,800	47,700	47,700	-	47,700
179,114	41,479	3,557	13,500	13,500	Capital	55,300	10,800	10,800	-	10,800
1,020,941	706,794	571,724	625,534	611,681	Sub-Total	706,673	660,473	660,473	-	660,473
					Parks & Recreation- Aquatic Center					
25,499	26,417	33,669	28,182	28,008	Personnel Services	28,008	28,008	28,008	-	28,008
228,026	227,970	239,270	261,200	256,100	Contractual Services	283,700	296,700	296,700	-	296,700
28,172	31,736	27,565	31,810	30,890	Commodities	32,680	32,250	32,250	-	32,250
4,177	-	4,728	6,600	-	Capital	8,500	8,500	8,500	-	8,500
285,874	286,123	305,232	327,792	314,998	Sub-Total	352,888	365,458	365,458	-	365,458
					Parks & Recreation- Historic Facility					
32,877	(324)	-	-	-	Personnel Services	-	-	-	-	-
22,734	21,199	26,166	30,100	29,700	Contractual Services	22,500	22,500	22,500	-	22,500
406	600	256	1,000	1,000	Commodities	1,000	1,000	1,000	-	1,000
56,018	21,474	26,422	31,100	30,700	Sub-Total	23,500	23,500	23,500	-	23,500
1,362,833	1,014,392	903,377	984,426	957,378	Total Expenditures- Parks and Recreation	1,083,061	1,049,431	1,049,431	-	1,049,431
					Debt Service					
1,068,413	1,068,413	1,046,265	1,056,840	1,016,844	Debt Service	1,081,950	1,081,950	1,081,950	(20,000)	1,061,950
1,068,413	1,068,413	1,046,265	1,056,840	1,016,844	Sub-Total	1,081,950	1,081,950	1,081,950	(20,000)	1,061,950
					Summary					
821,813	645,393	569,061	595,227	596,778	Personnel Services	639,879	639,879	639,879	-	639,879
517,762	525,335	527,991	570,490	567,666	Contractual Services	610,940	622,740	622,740	-	622,740
107,801	86,761	71,866	99,260	86,375	Commodities	100,830	94,700	94,700	-	94,700
228,537	46,166	8,285	20,100	13,500	Capital	63,800	19,300	19,300	-	19,300
1,068,413	1,068,413	1,046,265	1,056,840	1,016,844	Debt Service	1,081,950	1,081,950	1,081,950	(20,000)	1,061,950
2,744,326	**2,372,068**	**2,223,468**	**2,341,917**	**2,281,163**	**Total Expenditures- Park and Stormwater Fund**	**2,497,399**	**2,458,569**	**2,458,569**	**(20,000)**	**2,438,569**
-			(89,000)	(89,000)	Transfer from General Fund					
50,515	50,515	-			ISF Transfer to GF PW Admin (Div. 061)	-	-	-	-	-
-	-	-	-	-	ISF Transfer to GF PW Maintenance (Div. 062)	-	-	-	-	-
22,206	22,206	-	-	-	ISF Transfer to GF PW Mechanical (Div. 063)	-	-	-	-	-
					ISF Transfer to GF PW Maintenance (Div. 064)	-	-	-	-	-
18,055	18,055	-	(17,532)	(17,532)	Transfer from Performing Arts Fund	-	-	-	-	-
90,777	90,777	-	(106,532)	(106,532)	Net Transfers	-	-	-	-	-
2,835,103	**2,462,845**	**2,223,468**	**2,235,385**	**2,174,631**	**Total Expenditures and Transfers- Park and Stormwater Fund**	**2,497,399**	**2,458,569**	**2,458,569**	**(20,000)**	**2,438,569**

City of Crestwood, Missouri
Park and Stormwater Expenditures- PW Street Maintenance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS STREET MAINTENANCE 23-35-062-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	610	6115	Other Prof. Serv.	-	-	-	-	-
8,068	10,745	3,184	6,000	6,000	612	6151	Street Sweeping	6,000	6,000	6,000	-	6,000
-	-	-	-	-	612	6153	Curb & Gutter	-	-	-	-	-
-	-	-	-	-	612	6155	Mill and Overlay	-	-	-	-	-
8,068	**10,745**	**3,184**	**6,000**	**6,000**			**Total Contractual**	**6,000**	**6,000**	**6,000**	**-**	**6,000**
5,250	4,687	-	-	-	805	8015	Storm Water Repairs	-	-	-	-	-
5,250	**4,687**	**-**	**-**	**-**			**Total Capital**	**-**	**-**	**-**	**-**	**-**
13,318	**15,432**	**3,184**	**6,000**	**6,000**			**Total Expenditures- PW Park Maint**	**6,000**	**6,000**	**6,000**	**-**	**6,000**

City of Crestwood, Missouri
Park and Stormwater Expenditures- PW Park Maintenance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS PARK MAINTENANCE 23-35-064-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
124,393	119,150	125,388	127,657	127,650	505	5011	Wages, Non-Exempt Employees	130,650	130,650	130,650	-	130,650
-	-	-	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-
-	-	-	18,000	18,000	505	5014	Wages, Seasonal	18,000	18,000	18,000	-	18,000
2,992	4,684	9,262	8,000	11,000	505	5015	Overtime Wages	9,000	9,000	9,000	-	9,000
17,287	13,801	17,330	20,489	18,742	510	5110	Health Insurance	23,746	23,746	23,746	-	23,746
942	793	812	850	829	510	5111	Dental Insurance	829	829	829	-	829
1,393	1,076	887	880	884	510	5112	Life/AD&D/LTD Insurance	903	903	903	-	903
45	77	83	63	63	510	5114	Employee Assistance Program	63	63	63	-	63
4,006	5,193	5,304	1,660	1,802	510	5115	Retirement Plan	3,212	3,212	3,212	-	3,212
5,889	5,797	6,460	6,477	6,861	510	5116	Workers' Compensation Insurance	6,905	6,905	6,905	-	6,905
7,551	7,445	8,008	9,527	9,712	515	5210	FICA Taxes	9,774	9,774	9,774	-	9,774
1,766	1,741	1,873	2,228	2,271	515	5211	Medicare Taxes	2,286	2,286	2,286	-	2,286
166,265	159,758	175,406	195,831	197,815			**Total Personnel**	205,368	205,368	205,368	-	205,368
402	410	-	400	600	605	6010	Training & Education	700	700	700	-	700
302	-	225	100	50	605	6011	Travel & Expenses	100	100	100	-	100
200	15	15	100	50	605	6012	Employee Memberships	100	100	100	-	100
159	442	449	450	450	610	6111	Medical Services	450	450	450	-	450
5,008	-	-	750	700	610	6115	Other Professional Services	750	750	750	-	750
24,925	40,687	44,354	46,500	46,500	612	6150	Contract Mowing	55,000	55,000	55,000	-	55,000
11,481	24,030	14,057	10,000	10,000	612	6160	Contractual Tree Service	12,000	10,000	10,000	-	10,000
6,388	5,161	5,701	6,000	6,000	615	6210	Electric	6,000	6,000	6,000	-	6,000
1,052	1,100	1,207	1,000	5,100	615	6212	Sewer	5,900	5,900	5,900	-	5,900
374	965	751	400	1,400	615	6213	Water	1,400	1,400	1,400	-	1,400
5,302	5,274	5,813	5,300	5,800	615	6214	Street Lighting	5,800	5,800	5,800	-	5,800
293	444	420	420	420	615	6217	Mobile Phones	420	420	420	-	420
288	126	126	150	126	615	6218	Pagers	200	150	150	-	150
-	75	-	-	-	620	6310	Maint/Repair Motor Vehicles	-	-	-	-	-
195	91	19	200	50	620	6311	Maint/Repair Communications Equip.	200	200	200	-	200
5,446	4,278	6,292	4,500	5,500	620	6312	Maint/Repair Buildings/Facilities	5,500	5,500	5,500	-	5,500
419	455	-	-	-	620	6313	Maint/Repair Other Equipment	-	-	-	-	-
7,005	1,976	3,876	2,500	2,000	620	6315	Solid Waste Disposal	2,500	2,500	2,500	-	2,500
2,256	3,073	3,890	4,400	5,900	620	6317	Maint/Repair Grounds	6,250	5,900	5,900	-	5,900
-	-	-	-	-	630	6413	Equipment Rental	-	-	-	-	-
-	-	-	-	-	630	6450	Equipment Rental	-	-	-	-	-
97	858	1,014	1,000	1,100	630	6452	Other Rentals/Leases	1,200	1,000	1,000	-	1,000
-	75	79	200	200	640	6611	Periodical & Books	200	200	200	-	200
37	-	-	-	-	645	6711	Printing & Binding	-	-	-	-	-
71,629	89,535	88,288	84,370	91,946			**Total Contractual**	104,670	102,070	102,070	-	102,070

City of Crestwood, Missouri
Park and Stormwater Expenditures- PW Park Maintenance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS PARK MAINTENANCE 23-35-064-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
388	674	347	600	400	705	7010	Uniform/Clothing	600	400	400	-	400
-	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-
32	-	-	-	-	715	7210	Household Supplies	-	-	-	-	-
1,103	2,355	2,352	2,600	2,200	715	7211	Janitorial Supplies	2,600	2,400	2,400	-	2,400
3,124	4,033	1,445	2,900	1,000	715	7212	Building Maint. Supplies	2,900	2,500	2,500	-	2,500
3,745	6,014	-	-	-	720	7310	Motor Vehicle Fuel	-	-	-	-	-
322	16	-	-	-	720	7311	Motor Vehicle Fluids	-	-	-	-	-
2,196	2,138	-	-	-	720	7312	Motor Vehicle Parts	-	-	-	-	-
1,940	397	-	-	-	720	7314	Motor Vehicle Tires	-	-	-	-	-
983	1,185	-	-	-	720	7412	Equipment Parts	-	-	-	-	-
537	338	315	550	550	725	7411	Small Tools & Equipment	1,250	550	550	-	550
254	-	-	-	-	725	7412	Equipment Parts	-	-	-	-	-
-	-	-	-	-	730	7511	Asphalt	-	-	-	-	-
16	58	-	-	-	730	7512	Rock	-	-	-	-	-
321	364	-	300	250	735	7611	Medical Supplies	300	300	300	-	300
4,234	3,636	1,612	4,300	4,000	740	7711	Agricultural Supplies	4,500	4,300	4,300	-	4,300
622	380	220	700	1,000	740	7712	Chemical Supplies	1,200	800	800	-	800
149	468	60	300	280	740	7713	Other Supplies	300	300	300	-	300
1,907	2,483	596	2,200	1,500	745	7905	Recreation Supplies	2,700	2,200	2,200	-	2,200
21,872	24,538	6,947	14,450	11,180			**Total Commodities**	16,350	13,750	13,750	-	13,750
39,996	-	-	-	-	805	8015	Park Improvements	-	-	-	-	-
39,996	-	-	-	-			**Total Capital**	-	-	-	-	-
299,762	273,832	270,641	294,651	300,941			**Total Expenditures- PW Park Maintenance**	326,388	321,188	321,188	-	321,188

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures- Parks and Recreation
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			Account Description PARKS AND RECREATION 23-50-090-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
69,849	-	-	-	-	505	5010	Salaries, Exempt Employees	66,000	66,000	66,000	-	66,000
334,031	283,812	228,642	231,609	228,591	505	5011	Wages, Non-Exempt Employees	186,147	186,147	186,147	-	186,147
31,112	41,617	13,186	20,500	19,104	505	5013	Wages, Part-Time Employees	18,000	18,000	18,000	-	18,000
2,141	5,030	3,768	4,900	4,900	505	5014	Wages, Seasonal	4,900	4,900	4,900	-	4,900
284	6,894	5,265	5,000	5,000	505	5015	Overtime Wages	5,000	5,000	5,000	-	5,000
34,079	29,380	38,084	38,000	40,072	505	5016	Wages, Day Camp Employees	40,000	40,000	40,000	-	40,000
51,729	40,292	29,419	34,046	31,225	510	5110	Health Insurance	38,830	38,830	38,830	-	38,830
2,948	2,044	1,371	1,393	1,411	510	5111	Dental Insurance	1,428	1,428	1,428	-	1,428
6,082	2,717	1,687	1,670	1,681	510	5112	Life/AD&D/LTD Insurance	1,771	1,771	1,771	-	1,771
165	196	134	126	126	510	5114	Employee Assistance Program	126	126	126	-	126
13,653	9,943	7,605	3,011	3,037	510	5115	Retirement Plan	5,799	5,799	5,799	-	5,799
13,612	10,955	9,664	8,009	13,038	510	5116	Workers' Compensation Insurance	14,018	14,018	14,018	-	14,018
30,382	21,610	17,150	18,601	18,455	515	5210	FICA Taxes	19,843	19,843	19,843	-	19,843
7,105	5,054	4,011	4,349	4,316	515	5211	Medicare Taxes	4,641	4,641	4,641	-	4,641
597,171	459,542	359,986	371,214	370,956			Total Personnel	406,503	406,503	406,503	-	406,503
640	785	685	1,400	700	605	6010	Training & Education	1,850	1,000	1,000	-	1,000
592	45	534	1,000	1,000	605	6011	Travel & Expenses	1,200	800	800	-	800
1,120	465	670	1,150	1,050	605	6012	Employee Memberships	1,300	1,150	1,150	-	1,150
105	-	97	200	150	610	6111	Medical Services	150	150	150	-	150
7,075	7,936	7,522	7,600	7,550	610	6115	Other Professional Services	7,600	7,600	7,600	-	7,600
36,393	34,286	34,288	36,000	35,000	615	6210	Electric	35,500	35,500	35,500	-	35,500
2,964	884	82	900	4,000	615	6212	Sewer	5,900	7,200	7,200	-	7,200
2,869	1,154	383	1,500	1,400	615	6213	Water	1,400	6,200	6,200	-	6,200
622	752	420	420	420	615	6217	Mobile Phones	420	420	420	-	420
655	269	38	150	-	615	6218	Pagers	-	-	-	-	-
273	-	-	-	-	620	6310	Maint/Repair Vehicles	-	-	-	-	-
4,535	14,441	11,128	20,000	20,000	620	6312	Maint/Repair Buildings / Facilities	20,500	20,500	20,500	-	20,500
3,540	4,590	8,929	4,000	4,000	620	6313	Maint/Repair Other Equipment	3,500	3,500	3,500	-	3,500
-	-	-	-	-	630	6452	Other Rental & Leases	-	-	-	-	-
-	-	-	-	-	635	6511	Comprehensive Insurance	-	-	-	-	-
-	-	-	100	50	640	6611	Periodicals & Books	100	100	100	-	100
-	-	-	400	330	640	6710	Public Relations & Promotions	350	350	350	-	350
3,325	3,688	4,261	3,800	3,800	645	6711	Printing & Binding	4,000	4,000	4,000	-	4,000
-	-	-	-	-	645	6712	Advertising & Publication	-	-	-	-	-
3,472	3,864	4,430	3,600	3,200	650	6810	Postage	3,500	3,500	3,500	-	3,500
5,160	4,129	186	-	-	650	6811	Interest Expense/Penalty/Fees	-	-	-	-	-
27	(228)	74	200	50	650	6817	Cash Over/ Short	200	200	200	-	200
34,961	33,758	26,586	32,000	31,150	655	6910	Fitness Contractual Services	32,000	32,000	32,000	-	32,000
17,511	16,227	14,507	17,000	16,200	655	6914	Performing Arts/Dance Cont Svc	17,000	16,200	16,200	-	16,200
1,160	488	1,376	2,000	720	655	6918	Arts Instructors	1,000	1,000	1,000	-	1,000
34,893	29,174	33,547	30,000	30,000	655	6922	Gen Sports & Leagues Cont Svc	30,000	30,000	30,000	-	30,000
-	-	-	200	100	655	6926	Club Contractual Services	100	100	100	-	100
6,813	6,917	4,802	7,000	4,000	655	6934	Swim Program Contractual Svc	5,500	5,500	5,500	-	5,500
6,460	3,505	2,670	7,700	6,000	655	6938	Special Event Contractual Svc	7,500	6,000	6,000	-	6,000
1,666	-	2,448	1,000	750	655	6942	Day Trip Contractual Services	1,000	1,000	1,000	-	1,000
10,473	8,759	11,421	9,500	12,300	655	6946	YTP/WSP Contractual Services	12,500	11,500	11,500	-	11,500
-	-	-	-	-	655	6950	Summer Concert Cont Svc	-	-	-	-	-
187,305	175,886	171,083	188,820	183,920			Total Contractual	194,070	195,470	195,470	-	195,470

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures- Parks and Recreation
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			Account Description PARKS AND RECREATION 23-50-090-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
561	326	68	600	500	705	7010	Uniform/Clothing	600	500	500	-	500
1,038	1,125	1,093	1,200	1,200	710	7110	Office Supplies	1,200	1,200	1,200	-	1,200
131	767	719	700	200	710	7112	Photographic Supplies	1,550	1,550	1,550	-	1,550
563	464	219	450	400	715	7210	Household Supplies	450	450	450	-	450
4,651	3,239	3,649	4,200	3,700	715	7211	Janitorial Supplies	4,200	4,200	4,200	-	4,200
1,638	2,595	2,589	1,500	1,500	715	7213	General Maint. Supplies	1,500	1,500	1,500	-	1,500
3,696	-	-	-	-	720	7310	Motor Vehicle Fuel	-	-	-	-	-
-	-	-	-	-	720	7311	Motor Vehicle Fluids	-	-	-	-	-
980	-	-	-	-	720	7312	Motor Vehicle Parts	-	-	-	-	-
133	-	-	-	-	720	7314	Tires	-	-	-	-	-
140	167	-	200	150	725	7411	Small Tools & Equipment	200	200	200	-	200
72	78	211	200	140	735	7611	Medical Supplies	200	200	200	-	200
533	277	111	2,100	1,000	740	7713	Other Supplies	2,000	1,000	1,000	-	1,000
17,383	-	10,380	12,000	10,000	740	7717	Consignment Expense	11,000	10,000	10,000	-	10,000
-	224	194	300	215	745	7905	Recreation Supplies	300	300	300	-	300
339	114	186	1,350	1,300	745	7910	Fitness Supplies	800	800	800	-	800
255	576	273	500	300	745	7914	Performing Arts/Dance Supplies	850	850	850	-	850
263	23	32	300	100	745	7918	Arts Supplies	200	200	200	-	200
5,001	3,819	1,228	5,000	5,000	745	7922	Gen. Sports & League Supplies	5,000	5,000	5,000	-	5,000
153	173	15	200	50	745	7926	Club Supplies	100	100	100	-	100
6,308	6,836	5,763	6,000	3,500	745	7930	Day Camp Supplies	6,000	6,000	6,000	-	6,000
164	-	-	200	150	745	7934	Swim Program Supplies	150	150	150	-	150
3,927	3,937	2,667	7,000	5,500	745	7938	Special Event Supplies	6,500	5,500	5,500	-	5,500
1,392	2,386	2,057	2,000	2,000	745	7942	Day Trip Supplies	2,000	2,000	2,000	-	2,000
8,031	2,639	5,645	6,000	6,400	745	7946	YTP/WSP Supplies	6,000	6,000	6,000	-	6,000
-	120	-	-	-	745	7950	Summer Concert	-	-	-	-	-
57,351	29,886	37,099	52,000	43,305			Total Commodities	50,800	47,700	47,700	-	47,700
-	-	-	-	-	805	8014	Capital Outlay -Park Design Fees	-	-	-	-	-
-	-	-	-	-	805	8014	Capital Outlay -Park Master Plan	-	-	-	-	-
-	-	-	-	-	805	8014	Capital Outlay -Park Facility Demolition	-	-	-	-	-
23,468	532	-	-	-	805	8016	Architectual Svcs-Whitecliff	-	-	-	-	-
155,645	40,948	-	-	-	805	8020	Park Improvements	-	-	-	-	-
-	-	-	-	-	820	8313	Software Licensing	22,000	-	-	-	-
-	-	-	8,500	8,500	825	8410	Furniture	28,500	6,000	6,000	-	6,000
-	-	3,557	5,000	5,000	825	8460	Fitness Equipment	4,800	4,800	4,800	-	4,800
179,114	41,479	3,557	13,500	13,500			Total Capital	55,300	10,800	10,800	-	10,800
1,020,941	706,794	571,724	625,534	611,681			Total Expenditures- Parks & Rec.	706,673	660,473	660,473	-	660,473

City of Crestwood, Missouri
Park and Stormwater Expenditures- Aquatic Center
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description AQUATIC CENTER 23-50-091-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	505	5011	Wages, Non-Exempt Employees	-	-	-	-	-
27	-	-	-	-	505	5013	Wages, Part-Time	-	-	-	-	-
22,638	23,507	29,958	25,000	25,000	505	5014	Wages, Seasonal Employees	25,000	25,000	25,000	-	25,000
-	-	-	-	-	505	5015	Overtime Wages	-	-	-	-	-
22	-	-	-	-	505	5016		-	-	-	-	-
-	-	-	-	-	510	5110	Health Insurance	-	-	-	-	-
-	-	-	-	-	510	5111	Dental Insurance	-	-	-	-	-
-	-	-	-	-	510	5112	Life/AD&D/LTD Insurance	-	-	-	-	-
-	-	-	-	-	510	5114	Employee Assistance Program	-	-	-	-	-
-	-	-	-	-	510	5115	Retirement Plan	-	-	-	-	-
1,060	1,112	1,419	1,269	1,095	510	5116	Workers' Compensation Insurance	1,095	1,095	1,095	-	1,095
1,420	1,457	1,857	1,550	1,550	515	5210	FICA Taxes	1,550	1,550	1,550	-	1,550
332	341	434	363	363	515	5211	Medicare Taxes	363	363	363	-	363
25,499	**26,417**	**33,669**	**28,182**	**28,008**			**Total Personnel**	**28,008**	**28,008**	**28,008**	**-**	**28,008**
173,893	172,798	178,694	198,000	192,000	610	6115	Other Professional Services	220,000	220,000	220,000	-	220,000
25,912	22,430	25,264	25,000	26,000	615	6211	Electric	26,000	26,000	26,000	-	26,000
5,928	2,965	164	3,000	3,000	615	6212	Sewer	3,000	6,000	6,000	-	6,000
5,104	1,768	89	2,000	2,000	615	6213	Water	2,000	12,000	12,000	-	12,000
-	1,041	-	-	-	615	6217	Telephone	-	-	-	-	-
6,287	12,669	33,417	30,000	30,000	620	6312	Maint/Repair Buildings / Facilities	29,500	29,500	29,500	-	29,500
7,457	12,569	-	-	-	620	6313	Maint/Repair Other Equipment	-	-	-	-	-
1,916	-	141	1,500	1,500	620	6317	Maint/Repair Grounds	1,500	1,500	1,500	-	1,500
840	930	700	900	850	630	6452	Other Rentals/Leases	900	900	900	-	900
688	800	800	800	750	645	6711	Printing & Binding	800	800	800	-	800
-	-	-	-	-	650	6811	Interest Expense	-	-	-	-	-
228,026	**227,970**	**239,270**	**261,200**	**256,100**			**Total Contractual**	**283,700**	**296,700**	**296,700**	**-**	**296,700**
243	268	270	360	270	705	7010	Uniform/Clothing	360	300	300	-	300
154	251	231	200	170	710	7110	Office Supplies	200	200	200	-	200
1,660	1,510	1,799	1,500	1,200	710	7112	Photographic Supplies	1,550	1,500	1,500	-	1,500
278	563	-	-	-	715	7212	Building Maint. Supplies	-	-	-	-	-
94	147	890	750	750	715	7213	General Maint. Supplies	750	750	750	-	750
161	145	-	-	-	725	7412	Equipment Parts	-	-	-	-	-
330	719	705	1,500	1,500	740	7713	Other Supplies	1,820	1,500	1,500	-	1,500
25,252	28,134	23,669	27,500	27,000	745	7950	Concession Supplies	28,000	28,000	28,000	-	28,000
28,172	**31,736**	**27,565**	**31,810**	**30,890**			**Total Commodities**	**32,680**	**32,250**	**32,250**	**-**	**32,250**
-	-	-	-	-	820	8313	Capital Outlay-Software Licensing	-	-	-	-	-
4,177	-	4,728	6,600	-	825	8470	Pool Equipment	8,500	8,500	8,500	-	8,500
4,177	**-**	**4,728**	**6,600**	**-**			**Total Capital**	**8,500**	**8,500**	**8,500**	**-**	**8,500**
285,874	**286,123**	**305,232**	**327,792**	**314,998**			**Total Expenditures- Aquatic Center**	**352,888**	**365,458**	**365,458**	**-**	**365,458**

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures- Historic Facility
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			Account Description HISTORIC FACILITY 23-50-092-XXX-XXXX	DH Request CY 2009	City Admin Initial Review CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
25,699	(0)	-	-	-	505	5011	Wages, Non-Exempt Employees	-	-	-	-	-
-	-	-	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-
3,881	(189)	-	-	-	510	5110	Health Insurance	-	-	-	-	-
274	(136)	-	-	-	510	5111	Dental Insurance	-	-	-	-	-
305	-	-	-	-	510	5112	Life/AD&D/LTD Insurance	-	-	-	-	-
14	-	-	-	-	510	5114	Employee Assistance Program	-	-	-	-	-
673	-	-	-	-	510	5115	Retirement Plan	-	-	-	-	-
85	-	-	-	-	510	5116	Workers' Compensation Insurance	-	-	-	-	-
1,578	-	-	-	-	515	5210	FICA Taxes	-	-	-	-	-
369	-	-	-	-	515	5211	Medicare Taxes	-	-	-	-	-
32,877	**(324)**	**-**	**-**	**-**			**Total Personnel**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	605	6010	Training & Education	-	-	-	-	-
1,075	2,701	(736)	2,700	2,700	610	6115	Other Professional Services	2,400	2,400	2,400	-	2,400
7,422	4,633	6,146	6,000	6,000	615	6210	Electric	6,000	6,000	6,000	-	6,000
2,508	1,007	2,030	2,200	1,900	615	6211	Natural Gas	2,000	2,000	2,000	-	2,000
2,824	2,637	2,449	2,200	2,200	615	6212	Sewer	2,200	2,200	2,200	-	2,200
2,263	2,135	2,143	2,000	2,000	615	6213	Water	2,000	2,000	2,000	-	2,000
2,445	1,780	1,782	1,500	1,400	615	6215	Telephone	1,400	1,400	1,400	-	1,400
2,955	4,246	9,800	10,500	10,500	620	6312	Maint/Repair Buildings / Facilities	3,500	3,500	3,500	-	3,500
1,012	2,060	2,211	2,500	2,500	620	6313	Maint/Repair Other Equipment	2,500	2,500	2,500	-	2,500
222	-	340	500	500	620	6317	Maint/Repair Grounds	500	500	500	-	500
8	-	-	-	-	650	6317	Interest Expense/penalty/Fees	-	-	-	-	-
22,734	**21,199**	**26,166**	**30,100**	**29,700**			**Total Contractual**	**22,500**	**22,500**	**22,500**	**-**	**22,500**
-	78	-	100	100	715	7211	Janitorial Supplies	100	100	100	-	100
406	521	256	600	600	715	7212	Building Maint. Supplies	600	600	600	-	600
-	-	-	200	200	740	7711	Agricultural Supplies	200	200	200	-	200
-	-	-	100	100	740	7712	Chemical Supplies	100	100	100	-	100
406	**600**	**256**	**1,000**	**1,000**			**Total Commodities**	**1,000**	**1,000**	**1,000**	**-**	**1,000**
56,018	**21,474**	**26,422**	**31,100**	**30,700**			**Total Expenditures- Historic Facility**	**23,500**	**23,500**	**23,500**	**-**	**23,500**

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures- Debt Service
Budget for the Calendar Year December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description DEBT SERVICE 23-99-999-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
1,068,413	1,068,413	1,046,265	1,056,840	1,016,844	999	9000	Principal	895,000	895,000	895,000	-	895,000
-	-	-	-	-	999	9001	Interest	186,950	186,950	186,950	(20,000)	166,950
1,068,413	1,068,413	1,046,265	1,056,840	1,016,844			Total Debt Service	1,081,950	1,081,950	1,081,950	(20,000)	1,061,950
1,068,413	1,068,413	1,046,265	1,056,840	1,016,844			Total Expenditures- Debt Service	1,081,950	1,081,950	1,081,950	(20,000)	1,061,950

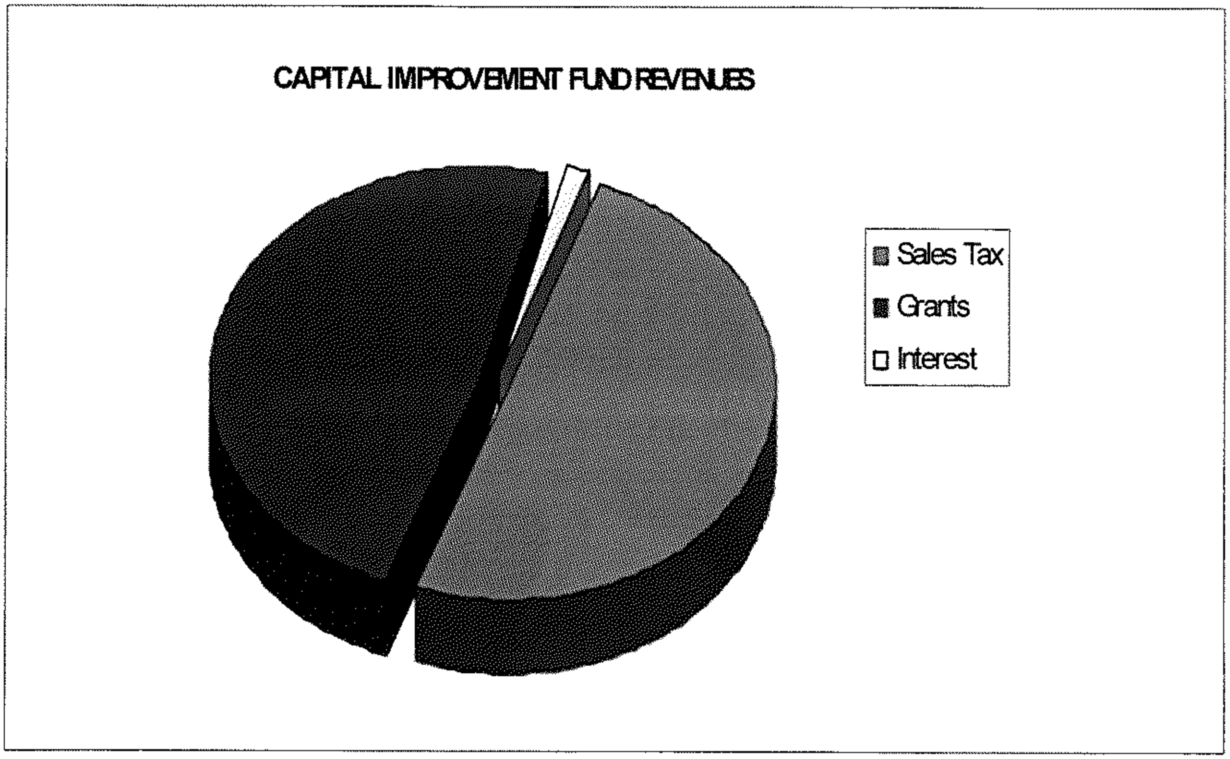
Capital Improvements Fund

The Capital Improvements Fund is primarily funded through a ½ cent Capital Improvement sales tax on all commercial sales within the City of Crestwood. The Capital Improvement sales tax was originally approved by the voters in 1994 and was extended for an additional fifteen-year period by the voters in August of 2002. The revenues within this fund are used to fund street improvements, building improvements, and to purchase capital equipment. Additionally, due to a prior action of the Board of Aldermen, a portion of the salaries of Public Works employees are paid from the Capital Improvements Fund.

The Police, Fire, Public Works, Parks and Recreation, and MIS Departments have developed five-year capital improvements plans as a guide for the next five years. These documents are used by each department and the administration for the planning of vehicle replacement, building maintenance, street repair/maintenance, and technology improvements. The five-year plans are subject to annual appropriation and therefore are subject to change based upon projected revenues. The five year plans are included in this budget in the Capital Improvements Plan, section 8.

Capital Improvements Fund

Analysis of Major Revenue Sources



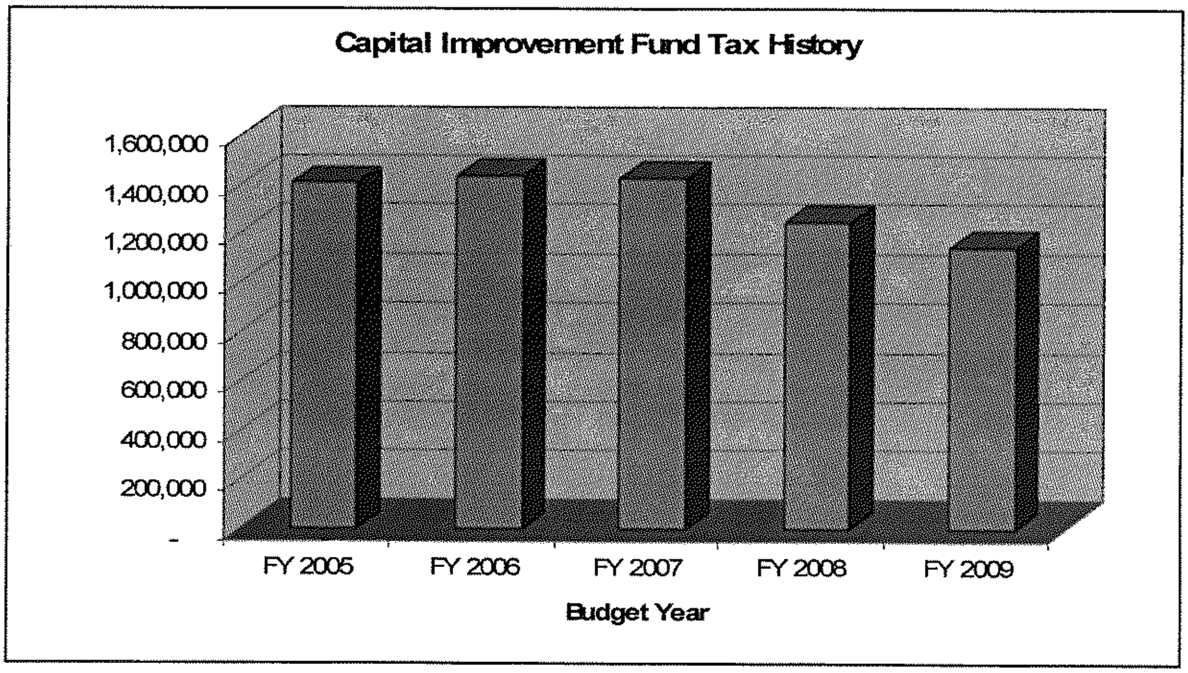
½ Cent Capital Improvements Sales Tax

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 8% in FY 2009 compared to the FY 2008 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 Improvement Tax History

Fiscal Year (FY) ends December 31	Amount	Total Revenues	Percentage of Capital Improvement Fund Revenue	Increase/ Decrease From Prior Year
Actuals 2005	1,402,853	1,572,530	89.21%	-14.52%
Actuals 2006	1,434,782	1,476,494	97.17%	2.28%
Actuals 2007	1,424,203	1,555,936	91.53%	-0.74%
Estimated 2008	1,241,129	2,188,145	56.72%	-12.85%
Budgeted 2009	1,141,839	2,343,976	48.71%	-8.00%

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



City of Crestwood, Missouri
Capital Improvement Fund Revenues
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actuals	CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			CAPITAL IMPROVEMENT FUND REVENUES	Finance Projections CY 2009	City Admin Approved CY 2009	Revised Projections CY 2009	BOA Adjusted CY 2009	Budgeted Revenues CY 2009
1,402,853	1,434,782	1,424,203	1,318,682	1,241,129	405	4012	Half-Cent Sales Tax	1,197,800	1,197,800	1,141,839	-	1,141,839
1,402,853	1,434,782	1,424,203	1,318,682	1,241,129			**Total Sales Tax**	1,197,800	1,197,800	1,141,839	-	1,141,839
471	19,242	47,016	46,800	36,600	465	4710	Interest Income	30,000	30,000	30,000	-	30,000
2,676	(1,271)	-	-	-	465	4712	Interest Income	-	-	-	-	-
3,147	17,970	47,016	46,800	36,600			**Total Interest**	30,000	30,000	30,000	-	30,000
4,500	-	15,000	-	1,754	470	4750	Miscellaneous Revenue	-	-	-	-	-
-	-	51,742	-	-	470	4751	MODOT	-	-	-	-	-
26,961	-	-	-	14,000	470	4756	Sale of Property	-	-	-	-	-
31,461	-	66,742	-	15,754			**Total Miscellaneous Revenue**	-	-	-	-	-
135,068	23,741	8,602	127,702	894,662	475	4812	Grant Revenue- 80% Reimb Street Reconstruction	1,105,200	1,105,200	1,105,200	-	1,105,200
-	-	771	-	-			Police Communications	-	-	-		-
-	-	-	-	-			Grant Road	-	-	-	-	-
-	-	8,602	-	-	XXX	XXXX	Fire Grant	66,937	66,937	66,937	-	66,937
135,068	23,741	17,975	127,702	894,662			**Total Grants**	1,172,137	1,172,137	1,172,137	-	1,172,137
1,572,530	1,476,494	1,555,936	1,493,184	2,188,145			**Total Revenues- Capital Improvement**	2,399,937	2,399,937	2,343,976	-	2,343,976

City of Crestwood, Missouri
Summary of Capital Improvement Fund Expenditures
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates	Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
					City Clerk					
-	-	-	4,400	2,100	Capital	-	-	-	-	-
-	-	-	4,400	2,100	Sub-Total	-	-	-	-	-
					Municipal Court					
-	-	859	-	-	Capital	-	-	-	-	-
-	-	859	-	-	Sub-Total	-	-	-	-	-
					General Services					
20	36,767	35,000	38,750	38,750	Contractual Services	56,750	56,750	56,750	-	56,750
26,830	-	-	5,000	5,319	Capital	-	-	-	-	-
26,850	36,767	35,000	43,750	44,069	Sub-Total	56,750	56,750	56,750	-	56,750
					Management Information Systems (MIS)					
52,855	39,687	51,319	71,200	67,500	Capital	243,200	143,500	143,500	-	143,500
52,855	39,687	51,319	71,200	67,500	Sub-Total	243,200	143,500	143,500	-	143,500
					Economic Development					
12,979	14,888	13,071	16,000	17,625	Contractual Services	-	-	-	-	-
12,979	14,888	13,071	16,000	17,625	Sub-Total	-	-	-	-	-
92,684	91,342	100,249	135,350	131,294	Total Expenditures- Administration	299,950	200,250	200,250	-	200,250
					Public Works Administation					
-	42,017	-	-	-	Personnel Services	48,364	48,364	48,364	-	48,364
-	42,017	-	-	-	Sub-Total	48,364	48,364	48,364	-	48,364
					Public Works Street Maintenance					
-	-	113,588	-	-	Personnel Services	83,468	83,468	83,468	-	83,468
590,654	202,476	361,975	553,000	1,713,328	Contractual Services	2,066,500	1,830,100	1,824,000	-	1,824,000
94,940	93,571	85,244	102,000	85,000	Commodities	90,000	86,500	86,500	-	86,500
-	43,057	69,058	230,460	204,000	Capital	174,000	78,000	78,000	-	78,000
685,594	339,105	629,865	885,460	2,002,328	Sub-Total	2,413,968	2,078,068	2,071,968	-	2,071,968
					Public Works Mechanical					
-	-	42,067	-	-	Personnel Services	6,461	6,461	6,461	-	6,461
-	-	42,067	-	-	Sub-Total	6,461	6,461	6,461	-	6,461
685,594	381,122	671,932	885,460	2,002,328	Total Expenditures- Public Works	2,468,793	2,132,893	2,126,793	-	2,126,793
					Police					
-	-	-	95,000	330,000	Contractual Services	-	-	-	-	-
-	13,990	-	79,600	76,000	Capital	128,279	42,300	42,300	-	42,300
-	13,990	-	174,600	406,000	Sub-Total	128,279	42,300	42,300	-	42,300
					Fire					
				14,649	Contractual Services	-	-	-	-	-
-	-	-	153,160	125,224	Capital	97,689	97,689	97,689	-	97,689
-	-		153,160	139,873	Sub-Total	97,689	97,689	97,689	-	97,689
-	13,990	-	327,760	545,873	Total Expenditures- Public Safety	225,968	139,989	139,989	-	139,989

City of Crestwood, Missouri
Summary of Capital Improvement Fund Expenditures
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates	Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
					Debt Service					
-	-	-	-	-	Debt Service	75,860	75,860	75,860	-	75,860
-	-	-	-	-	Sub-Total	75,860	75,860	75,860	-	75,860
					Summary					
-	42,017	155,655	-	-	Total Personnel	138,293	138,293	138,293	-	138,293
590,674	239,243	396,975	702,750	2,114,352	Total Contractual	2,123,250	1,886,850	1,880,750	-	1,880,750
94,940	93,571	85,244	102,000	85,000	Total Commodities	90,000	86,500	86,500	-	86,500
52,855	96,734	121,236	543,820	480,143	Total Capital	643,168	361,489	361,489	-	361,489
-	-	-	-	-	Total Debt Service	75,860	75,860	75,860	-	75,860
738,469	**471,566**	**759,110**	**1,348,570**	**2,679,495**	**Total Expenditures- Capital Improvement Fund**	**3,070,571**	**2,548,992**	**2,542,892**	**-**	**2,542,892**
58,019	65,960	-	64,616	64,616	ISF Transfer to GF PW Administration (Div. 061)	-	-	-	-	-
124,845	149,425	-	90,384	90,384	ISF Transfer to GF PW Maintenance (Div. 062)	-	-	-	-	-
22,206	24,047	-	-	-	ISF Transfer to GF PW Mechanical (Div. 063)	-	-	-	-	-
-	-	-	-	-	ISF Transfer To GF PW Park Maintenance (Div. 064)	-	-	-	-	-
90,132	90,132	-	-	-	Long Term Repayment to GF for ISF	-	-	-	-	-
-	-	-	-	-	Transfer to General Fund	-	-	-	-	-
295,202	329,564	-	155,000	155,000		-	-	-	-	-
1,033,671	**801,130**	**759,110**	**1,503,570**	**2,834,495**	**Total Expenditures and Transfers- Capital Improvement Fund**	**3,070,571**	**2,548,992**	**2,542,892**	**-**	**2,542,892**

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - City Clerk
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description CITY CLERK 21-15-020-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	4,400	2,100	825	8466	Furniture Fixture & Equipment	-	-	-	-	-
-	-	-	4,400	2,100			**Total Expenditures - City Clerk**	-	-	-	-	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - Municipal Court
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description MUNICIPAL COURT 21-25-041-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	820	8310	Computer Parts and Equipment	-	-	-	-	-
-	-	859	-	-	805	8011	Building and Improvements	-	-	-	-	-
-	-	859	-	-			**Total Expenditures - Municipal Court**	-	-	-	-	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - General Services
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description GENERAL SERVICES 21-25-041-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
20	17	-	-	-	650	6811	Interest Expense/Penalty/Fees	-	-	-	-	-
-	36,750	35,000	38,750	38,750	610	6116	Litigation Settlement	38,750	38,750	38,750	-	38,750
-	-	-	-	-	610	6120	Accelerated TIF Payment- T1[A]	18,000	18,000	18,000	-	18,000
20	36,767	35,000	38,750	38,750			**Total Contractual**	56,750	56,750	56,750	-	56,750
-	-	-	5,000	5,319	820	8315	Carpet Replacement	-	-	-	-	-
26,830	-	-	-	-	820	8314	Financial Software	-	-	-	-	-
26,830	-	-	5,000	5,319			**Total Capital**	-	-	-	-	-
26,850	**36,767**	**35,000**	**43,750**	**44,069**			**Total Expenditures - General Services**	**56,750**	**56,750**	**56,750**	**-**	**56,750**

NOTES:

[A] The accelerated TIF payment was previously recorded in the Economic Development budget. Beginning in 2009, it will be recorded in the General Services budget.

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - MIS
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description MIS 21-25-042-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
32,927	29,718	21,701	32,600	31,000	820	8310	Computer Parts & Equip	34,000	31,000	31,000	-	31,000
3,926	3,598	14,258	10,000	9,500	820	8312	Network Maintenance	20,700	13,300	13,300	-	13,300
16,001	6,372	15,360	28,600	27,000	820	8313	Software Licensing	78,500	74,200	74,200	-	74,200
-	-	-	-	-		xxxx	Telephone System[A]	110,000	25,000	25,000	-	25,000
52,855	**39,687**	**51,319**	**71,200**	**67,500**			**Total Expenditures - MIS**	**243,200**	**143,500**	**143,500**	**-**	**143,500**

NOTES:

[A] Purchase price of the phone system is $110,000. Phone system can be leased for five years at $25,000 per year.

21-25-043-600 Economic Development Contractual

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
12,979	14,888	13,071	16,000	17,625	610	6120	TIF Excess Net Revenue	-	-	-	-	-
12,979	14,888	13,071	16,000	17,625			Total Contractual Services	-	-	-	-	-

MOVED TO GENERAL SERVICES

City of Crestwood, Missouri
Captial Improvements Fund Expenditures - Public Works Administration
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS ADMINISTRATION 21-35-061-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	505	5010	Wages, Exempt Employees	7,500	7,500	7,500	-	7,500
-	-	-	-	-	505	5011	Wages, Non-Exempt Employees	30,928	30,928	30,928	-	30,928
-	-	11,480	-	-	510	5110	Health Insurance	3,886	3,886	3,886	-	3,886
-	-	594	-	-	510	5111	Dental Insurance	185	185	185	-	185
-	-	9,101	-	-	510	5112	Life/AD&D/LTD Insurance	241	241	241	-	241
-	-	-	-	-	510	5114	Employee Assistance Program	15	15	15	-	15
-	-	3,924	-	-	510	5115	Retirement Plan	884	884	884	-	884
-	-	7,835	-	-	510	5116	Workers' Compensation Insurance	1,786	1,786	1,786	-	1,786
-	-	7,361	-	-	515	5210	FICA Taxes	2,383	2,383	2,383	-	2,383
-	-	1,722	-	-	515	5211	Medicare Taxes	557	557	557	-	557
	-	**42,017**	-	-			**Total Expenditures - PW Admin**	**48,364**	**48,364**	**48,364**	-	**48,364**

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - PW Maintenance
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS MAINTENANCE 21-35-062-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	113,588	-	-	505	5011	Wages, Non-Exempt Employees	62,044	62,044	62,044	-	62,044
-	-	-	-	-	510	5110	Health Insurance	9,500	9,500	9,500	-	9,500
-	-	-	-	-	510	5111	Dental Insurance	369	369	369	-	369
-	-	-	-	-	510	5112	Life/AD&D/LTD Insurance	453	453	453	-	453
-	-	-	-	-	510	5114	Employee Assistance Program	34	34	34	-	34
-	-	-	-	-	510	5115	Retirement Plan	1,427	1,427	1,427	-	1,427
-	-	-	-	-	510	5116	Workers' Compensation Insurance	4,895	4,895	4,895	-	4,895
-	-	-	-	-	515	5210	FICA Taxes	3,847	3,847	3,847	-	3,847
-	-	-	-		515	5211	Medicare Taxes	900	900	900	-	900
-	-	113,588	-	-			**Total Personnel**	83,468	83,468	83,468		83,468
111,708	59,151	102,106	3,000	13,000	610	6115	Other Professional Services	9,000	9,000	9,000	-	9,000
65,362	-	3,331	-	*1,118,328*	612	6152	Street Reconstruction	1,381,500	1,381,500	1,381,500	-	1,381,500
405,983	-	254,422	533,343	565,000	612	6154	Contracted Slab Replacement	-	-	-	-	-
7,600	143,325	-	-	-	612	6155	Mill & Overlay	410,000	410,000	410,000	-	410,000
-	-	-	-	-	612	6156	Microsurfacing	127,000	-	-	-	-
-	-	-	-	-	612	6170	Sidewalk Construction	-	-	-	-	-
-	-	-	-	-	615	6214	Street Lighting	-	-	-	-	-
-	-	-	11,657	12,000	620	6312	Maint/Repair Buildings	134,000	29,600	*23,500*	-	23,500
-	-	2,116	5,000	5,000	620	6315	Solid Waste Disposal	5,000	-	-	-	-
-	-	-	-	-	645	6711	Printing & Binding	-	-	-	-	-
-	-	-	-	-	645	6712	Advertising & Publication	-	-	-	-	-
590,654	202,476	361,975	553,000	1,713,328			**Total Contractual**	2,066,500	1,830,100	1,824,000	-	1,824,000
-	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-
-	-	-	-	-	720	7312	Other Supplies	-	-	-	-	-
80,701	63,924	61,613	80,000	65,000	730	7510	Concrete	68,000	68,000	68,000	-	68,000
-	7,565	(2,240)	-	-	730	7511	Asphalt	-	-	-	-	-
9,326	8,665	17,685	12,000	10,000	730	7512	Rock	12,000	10,000	10,000	-	10,000
-	3,207	-	-	-	730	7513	Salt	-	-	-	-	-
-	473	-	-	-	730	7514	Crack Sealant	-	-	-	-	-
-	4,049	-	-	-	730	7516	Signs	-	-	-	-	-
2,594	3,117	4,275	5,000	5,000	730	7518	Street Supplies	5,000	4,500	4,500	-	4,500
2,320	2,572	3,911	5,000	5,000	740	7711	Agricultural Supplies (Sod & Dirt)	5,000	4,000	4,000	-	4,000
94,940	93,571	85,244	102,000	85,000			**Total Commodities**	90,000	86,500	86,500	-	86,500
-	-	22,332	-	-	805	8011	Building and Improvements	-	-	-	-	-
-	5,552	17,190	230,460	204,000	810	8110	Motor Vehicles	174,000	78,000	78,000	-	78,000
-	37,505	29,536	-	-	815	8211	Heavy Equipment	-	-	-	-	-
-	43,057	69,058	230,460	204,000			**Total Capital**	174,000	78,000	78,000	-	78,000
685,594	339,105	629,865	885,460	2,002,328			**Total Expenditures - PW Maint**	2,413,968	2,078,068	2,071,968	-	2,071,968

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - Public Works Mechanical
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description PUBLIC WORKS MECHANICAL 21-35-063-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	505	5011	Wages, Non-Exempt Employees	4,870	4,870	4,870	-	4,870
-	-	11,480	-	-	510	5110	Health Insurance	886	886	886	-	886
-	-	594	-	-	510	5111	Dental Insurance	30	30	30	-	30
-	-	9,101	-	-	510	5112	Life/AD&D/LTD Insurance	32	32	32	-	32
-	-	-	-	-	510	5114	Employee Assistance Program	2	2	2	-	2
-	-	3,924	-	-	510	5115	Retirement Plan	112	112	112	-	112
-	-	7,835	-	-	510	5116	Workers' Compensation Insurance	156	156	156	-	156
-	-	7,361	-	-	515	5210	FICA Taxes	302	302	302	-	302
-	-	1,772	-	-	515	5211	Medicare Taxes	71	71	71	-	71
-	-	42,067	-	-			**Total Expenditures - PW Mechanical**	6,461	6,461	6,461	-	6,461

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - Police
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description POLICE 21-40-070-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	610	6115	Other Professional Services	-	-	-	-	-
-	-	-	-	-	620	6312	Maint/Repair Buildings	-	-	-	-	-
-	-	-	95,000	330,000	630	6414	Radio Equipment Lease/Purchase	-	-	-	-	-
-	-	-	-	-	650	6811	Interest Expense	-	-	-	-	-
-	-	-	95,000	330,000			**Total Contractual**	-	-	-	-	-
-	12,000	-	76,000	76,000	810	8111	Motor Vehicles	58,485	-	-	-	-
-	1,990	-	3,600	-	830	8211	Other Equipment and Machinery	69,794	42,300	42,300	-	42,300
-	13,990	-	79,600	76,000			**Total Capital**	128,279	42,300	42,300	-	42,300
-	13,990	-	174,600	406,000			**Total Expenditures - Police**	128,279	42,300	42,300	-	42,300

City of Crestwood, Missouri
Capital Improvements Fund Expenditures - Fire Capital
Budget forthe Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description FIRE 21-45-080-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	610	6115	Other Professional Services	-	-	-	-	-
-	-	-	-	-	620	6312	Maint/Repair Buildings	-	-	-	-	-
-	-	-	-	14,649	630	6414	Radio Equipment Lease/Purchase	-	-	-	-	-
-	-	-	-	-	650	6811	Interest Expense	-	-	-	-	-
-	-	-	-	**14,649**			**Total Contractual**	-	-	-	-	-
-	-	-	-	-	810	8111	Motor Vehicles	-	-	-	-	-
-	-	-	-	-	810	8120	Capital Outlay Expense	-	-	-	-	-
-	-	-	153,160	125,224	830	8211	Other Equipment and Machinery	97,689	97,689	97,689	-	97,689
-	-	-	**153,160**	**139,873**			**Total Expenditures- Fire**	**97,689**	**97,689**	**97,689**	-	**97,689**

1. 2 interosseous medicine injectors $1,500
2. 20 sections 5"supply hose, 3 front suction hoses, 9 sections of attack hose, 1 LDH intake, 2-5"pony sections. $15,729
3. 26 Pair leather firefighting boots $7,800
4. 8 Intercom headsets $2,200
5. 26 firefighting protective clothing, helmets, gloves, hoods applied for through Federal Grant $70,460 Federal Share $66,937 City Share $3,523

City of Crestwood, Missouri
Capital Improvement Fund Expenditures- Debt Service
Budget for the Calendar Year Ending December 31, 2009

CY 2005 Actual	CY 2006 Actual	CY 2007 Actual	CY 2008 Budget	CY 2008 Estimates			Account Description DEBT SERVICE 21-99-999-XXX-XXXX	DH Request CY 2009	City Admin Recommended CY 2009	Ways & Means Committee CY 2009	BOA Adjusted CY 2009	BOA Approved CY 2009
-	-	-	-	-	999	9000	Principal[A]	71,500	71,500	71,500	-	71,500
-	-	-	-	-	999	9001	Interest[A]	4,360	4,360	4,360	-	4,360
-	-	-	-	-			**Total Debt Service**	75,860	75,860	75,860	-	75,860
-	-	-	-	-			**Total Expenditures- Debt Service**	75,860	75,860	75,860	-	75,860

NOTES:

[A] History for debt service payments for police vehicles is included in account 810-8111 in the Police budget. Beginning in 2009, budgeted and actual amounts for debt service will be tracked separately.

Capital Improvement Plan

The Capital Improvement Plan is a five-year plan which provides the administration information regarding future capital improvements that will be requested by Department Heads over the next five years. The five-year plan should be analyzed annually to determine whether future anticipated revenues will meet the City's upcoming Capital Improvements needs. If it is anticipated that revenues in the Capital Improvements Fund will not meet future expenditures, then the City Administration needs to communicate this to the Board of Aldermen and Department Heads so that the Capital Improvement Plans can be modified.

The current budget dictates which capital improvement requests are funded based upon the available tax revenues, grants, and cash balances. Therefore, not all items requested by the individual departments are budgeted in the Capital Improvements Fund in FY 2009.

Street Maintenance Five-Year Plan

2009					Cost Estimate
In-House Selective Slab		Total SY	SY TBR	% TBR	
	Bardmont (Beth to Eddie & Park)	1080			
	Lurline	2260			
	Madeira	1833			
	Vicary	1440			
	Subtotal	6613	4000	60%	$80,000.00
Construction					
	Pardee Road Bridge (City Share)				$276,300.00
	Pardee Road Bridge (Federal Aid)				$1,105,200.00
					$1,381,500.00
Mill and Overlay (actual TBD)					
	Anaconda Dr.	877			
	Anchorage Lane	3464			
	Arban Drive	7942			
	Attucks	310			
	Bali Court	2522			
	Crestwood Drive	3724			
	Del Vista Dr.	5371			
	Greencrest Court	462			
	Lodgepole Dr.	7950			
	Reco	1420			
	Subtotal	34042			$408,504.00
Microsurfacing					
	Diversey Court	6526			
	Elvado Drive	1329			
	Etherton	4060			
	Glen Rose Drive	3770			
	Glenfield (Manda to Robyn)	1153			
	Hemingway Drive	2753			
	Oak Ridge Avenue	1473			
	Spellman Avenue	4033			
	Westglen Drive	5056			
		30153			$126,642.60 *
	2009 Total (City Share)				$891,446.60
	2009 Total (Federal Aid)				$1,105,200.00
	2009 Total				$1,996,646.60

** If these streets are to be milled & overlayed instead of microsurfaced, the estimated cost would be $361,836.00.*

Street Maintenance Five-Year Plan

2010				Cost Estimate
In-House Selective Slab	Total SY	SY TBR	% TBR	
Arban Dr.	2667			
Brookview (Arban to Watson)	4440			
Silvercrest	2457			
Subtotal	9564	4000	42%	$80,000.00
Engineering				
Whitecliff Park Service Bridge (City Share)				$24,000.00
Whitecliff Park Service Bridge (Federal Aid)				$96,000.00
Subtotal				$120,000.00
Mill and Overlay (actual TBD)				
Acorn Dr.	2571			
Banyon Dr.	1199			
Camera Dr.	1606			
Cherrybrook Ln.	3610			
Coffey Ct.	1398			
Crompton Dr.	2175			
Curwood Dr.	3028			
Dallwood Ct.	3490			
Fox Park Dr.	4827			
Gallop Ln. (Old Sapp. to Sapp.)	1892			
Hawkins Ct.	1962			
Lindenhurst Dr.	2010			
Pinellas Dr.	3265			
Red Oak Dr.	8480			
Rusdon Dr.	6520			
Sessions Dr.	1343			
Townhill Dr.	2586			
Volz Dr.	2534			
Woodhue Dr.	1624			
Subtotal	56120			$673,440.00
Asphalt Rejuvenators				$80,000.00

East Watson, Crest Oak, Amberley, Larchwood, Richter, Glenwood, Rayburn, Tahiti, Capri, Wildwood Circle Dr. and Ct., Gillespie, Lopina, Satinwood, Tower Pl., Liggett, Hutchins, Fournier, Fieldcrest, Ridgewood, Grant Ridge, Liggett Ct., Sunray, Cassia, Camelot, General Grant, Lou Ct., Old Sappington, Hartsdale, Belmar, Roger Lee, Spitz, Garber, Samoa, Montego

2010 Total (City Share)	$857,440.00
2010 Total (Federal Aid)	$96,000.00
2010 Total	$953,440.00

Street Maintenance Five-Year Plan

2011					Cost Estimate
In-House Selective Slab		Total SY	SY TBR	% TBR	
	Chasebury Terrace	2149			
	Colonel Dent Dr.	1675			
	Rosaire	1280			
	Subtotal	5104	4000	78%	$80,000.00
Engineering					
	Spellman Phase I (City Share)				$80,000.00
	Spellman Phase I (Federal Aid)				$320,000.00
	Subtotal				$400,000.00
Construction					
	Whitecliff Park Service Bridge (City Share)				$120,000.00
	Whitecliff Park Service Bridge (Federal Aid)				$480,000.00
	Subtotal				$600,000.00
Mill and Overlay (actual TBD)					
	Beth Dr.	1873			
	Blackthorn	5821			
	Burntoak Dr.	3200			
	Clover Dr.	2850			
	Coffey Dr.	2421			
	Conover Ln.	2508			
	Crestmoor Dr.	2887			
	Drew Terr.	1095			
	Fern Glen Dr.	2917			
	Friendly Dr.	838			
	Gallop Ln.	555			
	Oakwyck Dr.	1000			
	Sanders Dr.	7335			
	Subtotal	35300			$423,600.00
	2011 Total (City Share)				$703,600.00
	2011 Total (Federal Aid)				$800,000.00
	2011 Total				$1,503,600.00

Street Maintenance Five-Year Plan

2012						Cost Estimate
In-House Selective Slab		Total SY	SY TBR	% TBR		
	Grantway Court	1337				
	Greensprings Drive	1734				
	Stylecrest Court	1087				
	Ulysses Ct.	1437				
	Subtotal	5595	4000	71%		$80,000.00
Engineering						
	Spellman Phase II (City Share)					$80,000.00
	Spellman Phase II (Federal Aid)					$320,000.00
	Subtotal					$400,000.00
Right of Way						
	Spellman Phase I (City Share)					$20,000.00
	Spellman Phase I (Federal Aid)					$80,000.00
	Subtotal					$100,000.00
Mill and Overlay (actual TBD)						
	Apex Dr. (Spellman to Tahiti)	3409				
	Apex Dr. (Honeywood to Spellaman)	1113				
	Arrowwood Dr.	1083				
	Aspen Dr.	1145				
	Ayres Dr.	1395				
	Briarton Dr.	2935				
	Capt. Conn Dr.	1936				
	Clydesdale Dr.	4010				
	Crain Ct.	1442				
	David Scott Dr.	2587				
	Denton Ct.	1514				
	Desmond Dr.	3234				
	Deves Dr.	2825				
	Ferndale Dr.	2219				
	Fernleaf Dr.	1141				
	Grovena Dr.	1372				
	Honeywood Dr.	1135				
	Joshua Dr.	1132				
	Leawood Dr.	3625				
	Marsan Dr.	1014				
	Robert Deves Dr.	2921				
	Woodbine Dr.	1072				
	Yolanda Ct.	600				
	Subtotal	44859				$538,308.00
	2012 Total (City Share)					$718,308.00
	2012 Total (Federal Aid)					$400,000.00
	2012 Total					$1,118,308.00

Street Maintenance Five-Year Plan

2013				Cost Estimate
In-House Selective Slab	Total SY	SY TBR	% TBR	
Buxton (Glencrest to Vauk)	2167			
Shoppers Lane	1595			
Tremont Circle Lane	1531			
Trillium Dr.	3553			
Subtotal	8846	4000	45%	$80,000.00
Right of Way				
Spellman Phase II (City Share)				$20,000.00
Spellman Phase II (Federal Aid)				$80,000.00
Subtotal				$100,000.00
Construction				
Spellman Phase I (City Share)				$250,000.00
Spellman Phase I (Federal Aid)				$1,000,000.00
Subtotal				$1,250,000.00
Mill and Overlay (actual streets TBD)				
Dianne Ln.	925			
Eudora Ct.	1422			
Heather Dr.	5100			
Ponderosa Dr.	731			
Sheryl Ann Dr.	1285			
Signature Dr.	1063			
Sturdy Dr.	3294			
Treelane Dr.	10944			
Twin Vista Dr.	1023			
Watson Woods Ct.	5167			
Captain Conn Dr.	1936			
Chatwood Terrace	5200			
Crestfield Ln.	1557			
Subtotal	39647			$475,764.00
2013 Total (City Share)				$825,764.00
2013 Total (Federal Aid)				$1,080,000.00
2013 Total				$1,905,764.00

		Project		2009
Public Services - General Services				
10-35-060-620-6311	Maintenance and Repair Communications Equipment			$2,000.00
10-35-060-620-6312	Maintenance and Repair / Buildings and Facilities			$30,000.00
		Clean Ventilation Ducts	$5,000.00	
		General Maintenance	$25,000.00	
10-35-060-620-6313	Maintenance and Repair Other Equipment			$3,000.00
10-35-060-630-6452	Other Rentals and Leases			$5,500.00
10-35-060-715-7211	Janitorial Supplies			$4,600.00
10-35-060-715-7212	Building Maintenance Supplies			$4,000.00
10-35-060-725-7411	Small Tools and Equipment			$500.00
10-35-060-740-7713	Other Supplies			$400.00
Public Services - Parks and Recreation				
23-50-090-620-6312	Maintenance and Repair / Buildings and Facilities			$20,500.00
		Paint Racquetball Courts Walls	$2,000.00	
		Paint MPR Walls	$3,000.00	
		MPR, Dance Gym, Racquetball Courts Floor Re-Coating	$5,500.00	
		General Maintenance	$10,000.00	
23-50-090-620-6313	Maintenance and Repair Other Equipment			$3,500.00
23-50-090-715-7211	Janitorial Supplies			$4,200.00
23-50-090-715-7213	General Maintenance Supplies			$1,500.00
23-50-090-725-7411	Small Tools and Equipment			$200.00
Public Services - Park Maintenance				
23-35-064-620-6312	Maintenance and Repair / Buildings and Facilities			$5,500.00
		General Maintenance	$5,500.00	
23-35-064-620-6313	Maintenance and Repair Other Equipment			$0.00
23-35-064-715-7211	Janitorial Supplies			$2,000.00
23-35-060-715-7212	Building Maintenance Supplies			$1,800.00
23-35-064-740-7713	Other Supplies			$0.00
Public Services - Aquatic Center				
23-50-091-620-6312	Maintenance and Repair / Buildings and Facilities			$29,500.00
		Painting/Sandblasting of Kiddy Pool	$15,000.00	
		Annual Valve and Pump Repairs	$5,000.00	
		Replace Slide Tower Stair Threads	$3,000.00	
		General Maintenance	$6,500.00	
23-50-091-620-6313	Maintenance and Repair Other Equipment			$0.00
23-50-091-630-6452	Other Rentals and Leases			$800.00
23-50-091-715-7213	General Maintenance Supplies			$750.00
23-50-091-740-7713	Other Supplies			$1,500.00
Public Services - Historic Facilities				
23-50-092-620-6312	Maintenance and Repair / Buildings and Facilities			$3,500.00
23-50-092-620-6313	Maintenance and Repair Other Equipment			$2,500.00
23-50-092-715-7211	Janitorial Supplies			$100.00
23-50-092-715-7212	Building Maintenance Supplies			$600.00
23-50-092-740-7713	Other Supplies			$0.00
General Maintenance Subtotal				$128,450.00

Capital Improvements (21)

Maintenance and Repair / Buildings and Facilities			$133,850.00
Government Center	Replace / Upgrade Shower in PD Locker Room(GC)	$10,000.00	
	Replace (2) Toilet Fixtures in Holding Cell (GC)	$3,500.00	
	Floor Coverings - BOA Chamber Carpet(GC)	$10,000.00	
	Floor Coverings - Admin Hallway Carpet(GC)	$4,000.00	
	BOA Chamber Sound System (GC)	$35,000.00	
	BOA Chamber Dais Bullet-Proofing @ BOA Dais (GC)	$6,100.00	
	Panic Push Button Security System (GC)	$1,050.00	
PW Facility	Roof Repairs @ 8645 Pardee Lane (PW)	$7,000.00	
Community Center	Replace (1) Condensing Unit Room 106/107 (CC)	$5,000.00	
	Roof Repairs @ Community Center (CC)	$7,000.00	
Spellman Park	Sealing of parking lot and asphalt path(SpP)	$4,000.00	
	Replace backstop(SpP)	$2,700.00	
	Tennis Court Repairs(SpP)	$30,000.00	
Aquatic Center	Replace 16 shade structure tops(AC)	$8,500.00	
			$262,300.00

Sanders Park - City to apply for grant to reconstruct Sanders Park; no Sanders Park improvements in this building maintenance plan.

			Project	2010
Public Services - General Services				
10-35-060-620-6311	Maintenance and Repair Communications Equipment			$2,000.00
10-35-060-620-6312	Maintenance and Repair / Buildings and Facilities			$25,000.00
		General Maintenance	$25,000.00	
10-35-060-620-6313	Maintenance and Repair Other Equipment			$3,000.00
10-35-060-630-6452	Other Rentals and Leases			$4,400.00
10-35-060-715-7211	Janitorial Supplies			$4,600.00
10-35-060-715-7212	Building Maintenance Supplies			$4,000.00
10-35-060-725-7411	Small Tools and Equipment			$500.00
10-35-060-740-7713	Other Supplies			$400.00
Public Services - Parks and Recreation				
23-50-090-620-6312	Maintenance and Repair / Buildings and Facilities			$15,500.00
		MPR, Dance Gym, Racquetball Courts Floor Re-Coating	$5,500.00	
		General Maintenance	$10,000.00	
23-50-090-620-6313	Maintenance and Repair Other Equipment			$3,500.00
23-50-090-715-7211	Janitorial Supplies			$4,200.00
23-50-090-715-7213	General Maintenance Supplies			$1,500.00
23-50-090-725-7411	Small Tools and Equipment			$200.00
Public Services - Park Maintenance				
23-35-064-620-6312	Maintenance and Repair / Buildings and Facilities			$4,500.00
23-35-064-620-6313	Maintenance and Repair Other Equipment			$0.00
23-35-064-715-7211	Janitorial Supplies			$2,000.00
23-35-060-715-7212	Building Maintenance Supplies			$1,800.00
23-35-064-740-7713	Other Supplies			$0.00
Public Services - Aquatic Center				
23-50-091-620-6312	Maintenance and Repair / Buildings and Facilities			$31,500.00
		Sandblasting/Painting of Lazy River	$20,000.00	
		Annual Valve and Pump Repairs	$5,000.00	
		General Maintenance	$6,500.00	
23-50-091-620-6313	Maintenance and Repair Other Equipment			$0.00
23-50-091-630-6452	Other Rentals and Leases			$800.00
23-50-091-715-7213	General Maintenance Supplies			$750.00
23-50-091-740-7713	Other Supplies			$1,500.00
Public Services - Historic Facilities				
23-50-092-620-6312	Maintenance and Repair / Buildings and Facilities			$3,500.00
23-50-092-620-6313	Maintenance and Repair Other Equipment			$2,500.00
23-50-092-715-7211	Janitorial Supplies			$100.00
23-50-092-715-7212	Building Maintenance Supplies			$600.00
23-50-092-740-7713	Other Supplies			$0.00
General Maintenance Subtotal				$118,350.00
Capital Improvements (21)				
	Maintenance and Repair / Buildings and Facilities			$126,500.00
	Government Center	Reconfigure FD bunkrooms(GC)	$20,000.00	
		Install Sun Shade on Skylights in GC Atrium(GC)	$8,000.00	

	Floor Coverings - PD Offices Carpet(GC)	$5,000.00	
	Floor Coverings - PW Carpet(GC)	$3,000.00	
	Replace Window Treatments in Fire Department(GC)	$3,000.00	
	Floor Coverings - Clerks Offices Carpet(GC)	$5,000.00	
	Replace Keypad Locks on PD (GC)	$2,000.00	
	Replace Exterior Doors - Police Department(GC)	$1,500.00	
	Replace Hot Water Heater for PD(GC)	$7,000.00	
	Replace Exterior Doors - Public Works(GC)	$1,500.00	
Community Center	Lounge Carpet Replacement (CC)	$8,000.00	
	HVAC Control Upgrade (CC)	$10,000.00	
	Replace (2) Water Heaters (CC)	$9,000.00	
	Replace ice machine(CC)	$3,000.00	
	Replace Room 107 Refrigerator (CC)	$1,000.00	
	Replace Multipurpose Room light fixtures(CC)	$14,000.00	
	Replace Kitchen Appliances(CC)	$5,000.00	
	Replace Lounge Furniture (CC)	$5,000.00	
	Replace Rear Exit Doors (CC)	$2,500.00	
	Paint Exterior Surfaces	$6,000.00	
	Paint Lounge Ceiling	$7,000.00	
			$244,850.00

		Project		2011
Public Services - General Services				
10-35-060-620-6311	Maintenance and Repair Communications Equipment			$2,000.00
10-35-060-620-6312	Maintenance and Repair / Buildings and Facilities			$44,000.00
		Replace Folding Tables in BOA	$4,000.00	
		General Maintenance	$25,000.00	
10-35-060-620-6313	Maintenance and Repair Other Equipment			$3,000.00
10-35-060-630-6452	Other Rentals and Leases			$4,400.00
10-35-060-715-7211	Janitorial Supplies			$4,600.00
10-35-060-715-7212	Building Maintenance Supplies			$4,000.00
10-35-060-725-7411	Small Tools and Equipment			$500.00
10-35-060-740-7713	Other Supplies			$400.00
Public Services - Parks and Recreation				
23-50-090-620-6312	Maintenance and Repair / Buildings and Facilities			$17,500.00
		Paint Racquetball Courts Walls	$2,000.00	
		MPR, Dance Gym, Racquetball Courts Floor Re-Coating	$5,500.00	
		General Maintenance	$10,000.00	
23-50-090-620-6313	Maintenance and Repair Other Equipment			$3,500.00
23-50-090-715-7211	Janitorial Supplies			$4,200.00
23-50-090-715-7213	General Maintenance Supplies			$1,500.00
23-50-090-725-7411	Small Tools and Equipment			$200.00
Public Services - Park Maintenance				
23-35-064-620-6312	Maintenance and Repair / Buildings and Facilities			$4,500.00
		General Maintenance	$4,500.00	
23-35-064-620-6313	Maintenance and Repair Other Equipment			$0.00
23-35-064-715-7211	Janitorial Supplies			$2,000.00
23-35-060-715-7212	Building Maintenance Supplies			$1,800.00
23-35-064-740-7713	Other Supplies			$0.00
Public Services - Aquatic Center				
23-50-091-620-6312	Maintenance and Repair / Buildings and Facilities			$17,500.00
		Sandblasting/Painting of Slide Pool	$6,000.00	
		Annual Valve and Pump Repairs	$5,000.00	
		General Maintenance	$6,500.00	
23-50-091-620-6313	Maintenance and Repair Other Equipment			$0.00
23-50-091-630-6452	Other Rentals and Leases			$800.00
23-50-091-715-7213	General Maintenance Supplies			$750.00
23-50-091-740-7713	Other Supplies			$1,500.00
Public Services - Historic Facilities				
23-50-092-620-6312	Maintenance and Repair / Buildings and Facilities			$3,500.00
23-50-092-620-6313	Maintenance and Repair Other Equipment			$2,500.00
23-50-092-715-7211	Janitorial Supplies			$100.00
23-50-092-715-7212	Building Maintenance Supplies			$600.00
23-50-092-740-7713	Other Supplies			$0.00
General Maintenance Subtotal				$125,350.00

Capital Improvements (21)

2011 Building Maintenance

Maintenance and Repair / Buildings and Facilities			$144,000.00
Government Center	Replace Exterior Doors - Main Entrance(GC)	$4,000.00	
	Separate HVAC Unit for Cells(GC)	$20,000.00	
	Central Services Improvements (GC)	$5,000.00	
	Resurface Fire Department Truck Bay Floors	$15,000.00	
	Paint Building Exterior (GC)	$25,000.00	
	Paint Building Interior (GC)	$20,000.00	
Whitecliff Park	Deck and pavilion repairs(WP)	$5,000.00	
Community Center	Replace Dance Gym Light Fixtures(CC)	$10,000.00	
	Replace Hand Cranks on Basketball Goals (CC)	$5,000.00	
PW Facility	Public Works Facility Generator (PW)	$35,000.00	
			$269,350.00

Account	Description	Project	Project Amount	2012
Public Services - General Services				
10-35-060-620-6311	Maintenance and Repair Communications Equipment			$2,000.00
10-35-060-620-6312	Maintenance and Repair / Buildings and Facilities			$44,000.00
		General Maintenance	$44,000.00	
10-35-060-620-6313	Maintenance and Repair Other Equipment			$3,000.00
10-35-060-630-6452	Other Rentals and Leases			$4,400.00
10-35-060-715-7211	Janitorial Supplies			$4,600.00
10-35-060-715-7212	Building Maintenance Supplies			$4,000.00
10-35-060-725-7411	Small Tools and Equipment			$500.00
10-35-060-740-7713	Other Supplies			$400.00
Public Services - Parks and Recreation				
23-50-090-620-6312	Maintenance and Repair / Buildings and Facilities			$17,500.00
		MPR, Dance Gym, Racquetball Courts Floor Re-Coating	$5,500.00	
		General Maintenance	$12,000.00	
23-50-090-620-6313	Maintenance and Repair Other Equipment			$3,500.00
23-50-090-715-7211	Janitorial Supplies			$4,200.00
23-50-090-715-7213	General Maintenance Supplies			$1,500.00
23-50-090-725-7411	Small Tools and Equipment			$200.00
Public Services - Park Maintenance				
23-35-064-620-6312	Maintenance and Repair / Buildings and Facilities			$4,500.00
		General Maintenance	$4,500.00	
23-35-064-620-6313	Maintenance and Repair Other Equipment			$0.00
23-35-064-715-7211	Janitorial Supplies			$2,000.00
23-35-060-715-7212	Building Maintenance Supplies			$1,800.00
23-35-064-740-7713	Other Supplies			$0.00
Public Services - Aquatic Center				
23-50-091-620-6312	Maintenance and Repair / Buildings and Facilities			$39,500.00
		Sandblasting/Painting of Competition Pool	$28,000.00	
		Annual Valve and Pump Repairs	$5,000.00	
		General Maintenance	$6,500.00	
23-50-091-620-6313	Maintenance and Repair Other Equipment			$0.00
23-50-091-630-6452	Other Rentals and Leases			$800.00
23-50-091-715-7213	General Maintenance Supplies			$750.00
23-50-091-740-7713	Other Supplies			$1,500.00
Public Services - Historic Facilities				
23-50-092-620-6312	Maintenance and Repair / Buildings and Facilities			$3,500.00
23-50-092-620-6313	Maintenance and Repair Other Equipment			$2,500.00
23-50-092-715-7211	Janitorial Supplies			$100.00
23-50-092-715-7212	Building Maintenance Supplies			$600.00
23-50-092-740-7713	Other Supplies			$0.00
General Maintenance Subtotal				$147,350.00
Capital Improvements (21)				
	Maintenance and Repair / Buildings and Facilities			$60,000.00
	All Facilities	Master Key System (ALL)	$40,000.00	

	Public Works Facility	Roof Repair (PW)	$20,000.00	
Park Improvements (23)				$263,500.00
	Whitecliff Park	Replace fence at animal control(WP)	$7,000.00	
		Softball Field Lighting Improvements(WP)	$40,000.00	
		Repair Siding & Roof & Paint Park Ops Facility (WP)	$35,000.00	
		Repair Siding & Rooof & Paint Annex I Facility (WP)	$30,000.00	
		Replace Exterior Doors at Park Operations Facility (WP)	$2,500.00	
		Paint light posts(WP)	$4,000.00	
	Crestwood Park	Restroom Floor Repair at Crestwood Park (CP)	$10,000.00	
		Tennis Court Repairs (CP)	$42,000.00	
		Replace fence along lower creek(CP)	$8,000.00	
	Community Center	Roof Repair (CC)	$80,000.00	
		Replace Hand Cranks on Basketball Goals (CC)	$5,000.00	
				$470,850.00

Public Services - General Services				
10-35-060-620-6311	Maintenance and Repair Communications Equipment			$2,000.00
10-35-060-620-6312	Maintenance and Repair / Buildings and Facilities			$44,000.00
		General Maintenance	$44,000.00	
10-35-060-620-6313	Maintenance and Repair Other Equipment			$3,000.00
10-35-060-630-6452	Other Rentals and Leases			$4,400.00
10-35-060-715-7211	Janitorial Supplies			$4,600.00
10-35-060-715-7212	Building Maintenance Supplies			$4,000.00
10-35-060-725-7411	Small Tools and Equipment			$500.00
10-35-060-740-7713	Other Supplies			$400.00
Public Services - Parks and Recreation				
23-50-090-620-6312	Maintenance and Repair / Buildings and Facilities			$37,000.00
		MPR, Dance Gym, Racquetball Courts Floor Re-Finishing	$25,000.00	
		General Maintenance	$12,000.00	
23-50-090-620-6313	Maintenance and Repair Other Equipment			$3,500.00
23-50-090-715-7211	Janitorial Supplies			$4,200.00
23-50-090-715-7213	General Maintenance Supplies			$1,500.00
23-50-090-725-7411	Small Tools and Equipment			$200.00
Public Services - Park Maintenance				
23-35-064-620-6312	Maintenance and Repair / Buildings and Facilities			$4,500.00
		General Maintenance	$4,500.00	
23-35-064-620-6313	Maintenance and Repair Other Equipment			$0.00
23-35-064-715-7211	Janitorial Supplies			$2,000.00
23-35-060-715-7212	Building Maintenance Supplies			$1,800.00
23-35-064-740-7713	Other Supplies			$0.00
Public Services - Aquatic Center				
23-50-091-620-6312	Maintenance and Repair / Buildings and Facilities			$26,500.00
		Sandblasting/Painting Kiddy Pool	$15,000.00	
		Annual Valve and Pump Repairs	$5,000.00	
		General Maintenance	$6,500.00	
23-50-091-620-6313	Maintenance and Repair Other Equipment			$0.00
23-50-091-630-6452	Other Rentals and Leases			$800.00
23-50-091-715-7213	General Maintenance Supplies			$750.00
23-50-091-740-7713	Other Supplies			$1,500.00
Public Services - Historic Facilities				
23-50-092-620-6312	Maintenance and Repair / Buildings and Facilities			$3,500.00
23-50-092-620-6313	Maintenance and Repair Other Equipment			$2,500.00
23-50-092-715-7211	Janitorial Supplies			$100.00
23-50-092-715-7212	Building Maintenance Supplies			$600.00
23-50-092-740-7713	Other Supplies			$0.00
General Maintenance Subtotal				$153,850.00
Capital Improvements (21)				
	Maintenance and Repair / Buildings and Facilities			$242,500.00
	Government Center	Replace All Exterior Windows at Government Center(GC)	$100,000.00	
		HVAC Unit Replacement (GC)	$45,000.00	

		Reconfigure Administration Hallway (GC)	$25,000.00	
		Replace Furnace Units in FD Engine Room(GC)	$10,000.00	
		Paint Cell Bunks and Bars(GC)	$3,000.00	
		Update Lighting in Booking and Cell Blocks(GC)	$7,500.00	
		Modify Storage Area adjacent to FD (GC)	$5,000.00	
	Sappington House	Kitchen Equipment (SH)	$15,000.00	
		Replace roof on restaurant, library and residence (SH)	$25,000.00	
		HVAC Replacement Residence & Museum	$7,000.00	
Park Improvements (23)				$146,000.00
	Community Center	Repair / Replacement of room 106/107 partition (CC)	$56,000.00	
		HVAC Unit Replacement (CC)	$30,000.00	
		Replace Electrical Equipment (CC)	$60,000.00	
				$542,350.00

Five-Year Vehicle and Equipment Replacement Plan

2009

New Backhoe (trade in 1996 JCB backhoe)	$84,000.00
3/4 ton pickup truck (trade in 1995 truck)	$22,000.00
Pickup truck for Engineering Tech (1999 Intrepid to Code Enf, trade in 1996 Lumina)	$12,000.00
Pickup truck for Maint. Super. (1997 Lesabre to Comm Ctr, trade in 1996 Lumina)	$12,000.00
One ton dump truck (trade in 1994 truck)	$44,000.00
TOTAL	$174,000.00

2010

2.5 ton dump truck with spreader and plow (trade in 1996 truck)	$122,000.00
One ton dump truck (trade in 1997 truck)	$45,000.00
New SUV for the Animal Control Officer (trade in 1998 SUV)	$20,000.00
TOTAL	$187,000.00

2011

Pickup truck for Bldg Maint Tech / Code Enf (trade in 1996 Dakota)	$15,000.00
Rubber tire front loader (trade in 1996 front loader)	$100,000.00
Sedan for Community Center (trade in 1997 Buick Lesabre)	$17,000.00
3/4 ton pickup truck (trade in 1997 1/2 ton truck)	$18,000.00
One ton dump truck (trade in 1997 truck)	$45,000.00
Air Compressor (replaces 1997 air compressor)	$13,000.00
TOTAL	$208,000.00

2012

Gator Utility Vehicle (trade in 2002 Gator)	$13,000.00
2.5 ton dump truck with spreader and plow (trade in 1998 truck)	$132,000.00
Asphalt paver (trade in 1988 asphalt paver)	$48,011.00
125 gallon crack sealer (trade in 1997 crack sealer)	$33,000.00
TOTAL	$226,011.00

2013

One ton truck with plow and spreader (trade in 2002 truck)	$70,000.00
One ton truck with plow and spreader (trade in 1998 truck)	$70,000.00
Asphalt roller (replaces 1997 roller)	$33,000.00
Sedan for Residential Code Enforcement (trade in 1999 Dodge Intrepid)	$17,000.00
TOTAL	$190,000.00

2014

2.5 ton truck with plow and spreader (trade in 1998 truck)	$142,000.00
Chipper	$30,000.00
Vehicle and Equipment yet to be determined	$30,000.00
	$202,000.00

MIS 5 Year Capital Plan

2009			
New Phone System		$110,000.00	
Server replacement	2 servers	$10,000.00	
PC replacement	18 pcs	$16,000.00	
Misc. Computer Parts		$8,000.00	
Replace laser color printers	3 printers	$7,200.00	
Software		$78,500.00	
UPS replacements		$2,500.00	
Misc Network Maintenance		$5,000.00	
Tape Backup for offsite storage		$6,000.00	
		Total	**$243,200.00**
2010			
Server replacement	2 servers	$10,000.00	
PC replacement	20 pcs	$18,000.00	
Misc. Computer Parts		$8,000.00	
3 Laser printers		$4,500.00	
Software		$43,879.00	
UPS replacements		$3,500.00	
Replace Network switches		$3,500.00	
Replace exchange server software		$30,000.00	
		Total	**$121,379.00**
2011			
Server replacement	2 servers	$10,000.00	
PC replacement	20 pcs	$18,000.00	
Misc. Computer Parts		$8,000.00	
Software		$43,879.00	
UPS replacements		$3,500.00	
Replace Network Fiber		$7,000.00	
Intrusion detection device maintenance		$1,800.00	
		Total	**$92,179.00**
2012			
Server replacement	2 servers	$10,000.00	
Misc. Computer Parts		$8,000.00	
PC replacement	20 pcs	$18,000.00	
3 Laser printers		$4,500.00	
Software		$35,000.00	
UPS replacements		$9,000.00	
Intrusion detection device maintenance		$2,000.00	
		Total	**$86,500.00**
2013			
Server replacement	2 servers	$10,000.00	
Misc. Computer Parts		$8,000.00	
3 Laser color printers		$7,200.00	
PC replacement	20 pcs	$18,000.00	
Software		$40,000.00	
UPS replacements		$3,500.00	
Intrusion detection device maintenance		$2,000.00	
		Total	**$88,700.00**

Note: City could pursue a 5-year, $25,000 per year lease on phone system in lieu of purchase

Police 5 Year Capital Plan

2009		
Police Communications Recording Equipment	$40,294.00	
Replace the 1998 Ford Explorer	$20,095.00	
Replace two admin cars	$38,390.00	
Rifles (2)	$2,000.00	
Other equipment replacement	$27,500.00	
	Total	**$128,279.00**
2010		
Police Body Armor Replacement (over 3 years)	$7,700.00	
Police Emergency Vehicle Replacement lease	$83,443.00	
Replace one admin cars	$21,000.00	
Equipment Replacement	$25,000.00	
Rifles (2)	$2,000.00	
	Total	**$139,143.00**
2011		
Police Body Armor Replacement (over 3 years)	$7,700.00	
Police Emergency Vehicle Replacement lease	$83,443.00	
Equipment Replacement	$25,000.00	
Rifles (2)	$2,000.00	
	Total	**$118,143.00**
2012		
Police Body Armor Replacement (over 3 years)	$7,700.00	
Police Emergency Vehicle Replacement lease	$83,443.00	
Replace one admin cars	$21,000.00	
Equipment Replacement	$25,000.00	
Rifles(2)	$2,000.00	
	Total	**$139,143.00**
2013		
Police Emergency Vehicle Replacement lease	$83,443.00	
Equipment Replacement	$25,000.00	
Rifles(2)	$2,000.00	
		$110,443.00

Five Year Plans – All Major Funds

This new section of the budget shows the projected revenues and expenses for all three major funds over the next five years. As you can see, the City must take some corrective action to increase revenues or reduce expenditures in order to ensure the long-term financial success of the City. Please be advised that these numbers are estimates only, and that actual numbers in future years may differ substantially. Revenues have been projected using data from prior years. Expenditures have been projected using a two percent annual increase or by using the figures department heads requested as part of their five-year plans.

General Fund

	2009	2010	2011	2012	2013
Expenditures	8,721,275	8,908,693	9,075,837	9,244,837	8,947,772
Revenues	8,771,200	8,722,602	8,622,004	8,521,406	8,420,808
Difference	$49,925	-$186,091	-$453,833	-$723,431	-$426,964

As you can see, the City of Crestwood is projecting increasing expenses and decreasing revenues over the next five year period. It is possible that the City will be able to utilize cash reserves to maintain services in 2010, but action needs to be taken to increase revenues or decrease expenses in order to ensure the long term financial success of the City of Crestwood.

Capital Improvements Fund

	2009	2010	2011	2012	2013
Expenditures	2,542,892	2,215,582	2,309,303	1,806,710	2,734,901
Revenues	2,343,976	1,246,000	1,850,000	1,350,000	1,930,000
Difference	-$198,916	-$969,582	-$459,303	-$456,710	-$804,901

The Capital Improvements Fund also projects that future expenditures will greatly exceed future revenues unless action is taken. It is my opinion that this shows that the City Department Heads have an unrealistic expectation of what they can expect to spend over the next several years. Absent the Board of Aldermen taking some type of action prior to the passage of the 2009 Budget, I will meet with Department Heads after the first of the year and discuss this situation. After that meeting the Department Heads will be instructed to revise their future five-year plans in order to meet anticipated revenues. This will include dramatically reducing future street improvements and capital purchases, including vehicles.

Park and Stormwater Fund

	2009	2010	2011	2012	2013
Expenditures	2,438,569	2,493,642	2,531,424	2,178,105	1,704,197
Revenues	1,969,700	1,933,000	1,833,000	1,733,000	1,633,000
Difference	-$468,869	-$560,642	-$698,424	-$445,105	-$71,197

The Park and Stormwater Fund also shows future expenditures to be larger than future revenues. However, due to the COPS debt retirement in 2012, this fund could fairly easily be balanced in 2012 and 2013 by reducing the department head capital requests within the parks. The future of this fund does appear brighter than the General Fund and Capital Improvements Fund, but it is important to realize that the City's dreams of financing future park improvements and stormwater improvements do not seem reasonable, even after the debt service is retired, unless sales tax revenues increase.

Conclusion

The City needs to take corrective action to ensure that future revenues exceed future expenses. This will necessarily mean investigating alternative revenue sources or service reductions. Additionally, the City of Crestwood is going to have to look at the manner in which we spend money from our Capital Improvements Fund and Parks and Stormwater Fund. These funds were implemented with much higher estimated sales tax figures, and even with the higher figures these funds were not designed to handle some of the items which they are currently funding.

These matters need to be addressed, and it is the City Administrator's intention to present a Five-Year Plan as part of the 2010 Budget which displays expenses that more closely resemble anticipated future revenues.

City of Crestwood, Missouri
General Fund Revenues
FIVE YEAR PLAN

CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			GENERAL FUND REVENUES	City Admin Approved CY 2009	City Admin CY 2010 Estimate	City Admin CY 2011 Estimate	City Admin CY 2012 Estimate	City Admin CY 2013 Estimate
2,809,576	2,609,662	2,449,879	2,611,200	405	4010	One-Cent General	2,532,800				
747,129	694,496	654,412	639,700	405	4011	1/4-Cent Local Options	601,300				
802,455	793,462	723,767	700,800	405	4014	1/4-Cent Fire Protection	630,700				
14,041	23,664	21,340	22,800	405	4015	1/4-Cent TIF Fire Protection	24,000				
4,373,201	4,121,284	3,849,398	3,974,500			**Total Sales Taxes**	3,788,800	3,728,202	3,667,604	3,607,006	3,546,408
588,073	607,587	606,000	598,300	410	4020	Electric Franchise Fee	600,000				
462,726	468,576	465,000	501,500	410	4021	Natural Gas Franchise Fee	536,600				
157,732	135,836	135,000	144,800	410	4023	Telephone Franchise Fee	153,500				
88,109	88,557	90,000	88,200	410	4024	Water Franchise Fee	88,200				
69,180	70,526	90,000	72,000	410	4025	Cable Franchise Fee	73,300				
51,494	220,920	180,000	506,000	410	4026	Wireless Franchise Fee	228,000				
1,417,314	1,592,002	1,566,000	1,910,800			**Total Gross Receipts**	1,679,600	1,679,600	1,679,600	1,679,600	1,679,600
694,266	455,330	680,000	527,500	415	4030	Real Estate Taxes	565,500				
457,739	368,881	500,000	436,000	415	4036	Real Estate Taxes- Prop S	480,800				
81,280	89,779	82,000	87,000	415	4031	Personal Property Taxes	80,700				
60,400	71,171	65,000	58,300	415	4037	Personal Property Taxes- Prop S	48,900				
327,745	266,356	222,000	220,000	415	4033	County Road Fund	270,000				
153,842	90,004	50,000	110,000	415	4034	Penalty Surcharge	90,000				
18,305	16,780	14,000	18,000	415	4035	Railroad/Utility Taxes	16,000				
1,793,577	1,358,301	1,613,000	1,456,800			**Total Property Taxes**	1,551,900	1,551,900	1,551,900	1,551,900	1,551,900
340,117	346,611	340,000	340,000	420	4110	Motor Fuel Tax	325,000				
74,806	93,180	65,000	65,000	420	4111	Motor Vehicle Sales Tax	61,800				
83,900	61,121	70,000	47,400	420	4112	Motor Vehicle Fee Increases	45,000				
41,857	39,999	40,000	38,100	420	4113	Cigarette Tax	38,000				
334	2,539	1,000	2,300	420	4114	Financial Institution Tax	2,300				
541,014	543,450	516,000	492,800			**Total Intergovernmental Taxes**	472,100	452,100	432,100	412,100	392,100
891,731	871,222	870,000	860,000	425	4210	Merchant Licenses	817,000				
12,650	11,395	12,500	12,500	425	4211	Liquor Licenses	12,500				
11,773	13,595	12,000	3,400	425	4212	Other Licenses	5,000				
	9,497	2,000	1,000	425	4224	Rental Inspections	1,000				
27,640	27,387	30,000	24,000	425	4225	Permits & Inspections	24,100				
1,780	1,840	1,000	1,650	425	4226	Sign Permits	1,800				
75	-	100	50	425	4227	Right-of- Way & Demolition Permits[C]	-				
945,649	934,936	927,600	902,600			**Total Licenses and Permits**	861,400	841,400	821,400	801,400	781,400
246,445	313,811	345,000	300,000	430	4250	Traffic Fines	305,000				
27,611	35,018	40,000	31,200	430	4251	Traffic Court Cost	32,000				
5,373	6,129	7,000	6,800	430	4252	Police Training Fund	7,000				
12,279	19,713	16,000	17,200	430	4253	Miscellaneous Fines	17,500				
872	693	1,000	800	430	4254	Police Reports	1,000				
13,581	15,345	10,000	18,500	430	4255	Bond Forfeitures	15,800				
857	1,072	1,000	1,100	430	4256	Crime Victims' Compensation	1,100				
307,018	391,781	420,000	375,600			**Total Fines and Court Cost**	379,400	379,400	379,400	379,400	379,400
26,107	51,329	30,000	45,000	465	4710	Interest	40,000			-	
26,107		30,000	45,000			**Total Interest**	40,000	40,000	40,000	40,000	40,000
-	-	-	-	470	4700	Donations	-				
-	-	-	-	470	4710	Economic Development Adm Reimb[A]	16,100				

City of Crestwood, Missouri
General Fund Revenues
FIVE YEAR PLAN

CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			GENERAL FUND REVENUES	City Admin Approved CY 2009	City Admin CY 2010 Estimate	City Admin CY 2011 Estimate	City Admin CY 2012 Estimate	City Admin CY 2013 Estimate
83,976	23,072	25,000	9,500	470	4750	Other Revenue	10,000				
10,523	8,623	11,000	7,600	470	4751	Trash Bags	8,500				
150	123	107	-	470	4752	Rental Property Income	-				
148,186	17,721	30,000	-	470	4753	Sale of Property	-				
54,404	-	-	-	470	4755	Refund from Insurance Pool	-				
-	-	-	-	470	4756	Sale of Property	-				
-	-	-	-	470	4777	Repayment of Defeasance of COPS 2002	-				
297,239	49,539	66,107	17,100			**Total Other Revenue**	34,600	50,000	50,000	50,000	50,000
1,762	1,270	1,000	1,300	475	4757	TDD-Big Bend Crossing[A]	-				
4,186	2,113	4,000	2,000	475	4758	TDD-Crestwood Point[A]	-				
28,765	924	3,000	400	475	4761	Crestwood Point CID[A]	-				
10,000	119	-	-	475	4762	Crestwood Market CID[A]	-				
-	12,253	-	-	475	4811	60th Anniversary	-				
-	-	-	172	475	4812	City Store	-				
-	-	6,325	-	475	4813	Revenue Grants-FD	-				
-	4,516	-	11,300	475	4810	Revenue Grants-PD[B]	-				
-	2,652	1,500	2,400	475	4759	Glenwood Watson TDD[A]	-				
-	10,000	10,000	10,000	475	4760	TIF admin Fees[A]	-				
44,713	33,847	25,825	27,572			**Total Economic Development Fees**	-			-	-
				480	4800	Grant- Police Department[B]	4,800	-	-	-	-
-	-	-	-			**Total Grants**	4,800			-	-
9,745,833	9,025,139	9,013,930	9,202,772			TOTAL GENERAL FUND REVENUES	8,812,600	8,722,602	8,622,004	8,521,406	8,420,808

Assumes City will still assess the Proposition S tax in 2013

City of Crestwood, Missouri
Park and Stormwater Fund Revenues
FIVE YEAR PLAN

CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			PARK AND STORMWATER FUND REVENUES	City Admin Approved CY 2009	City Admin CY 2010 Estimate	City Admin CY 2011 Estimate	City Admin CY 2012 Estimate	City Admin CY 2013 Estimate
1,606,915	1,587,448	1,458,600	1,456,570	405	4013	Half-Cent Sales Tax	1,340,000				
31,524	47,328	29,600	55,000	405	4016	Half-Cent TIF Park & Stormwater Sales Tax	50,600				
1,638,439	1,634,776	1,488,200	1,511,570			**Total Sales Tax**	1,390,600	1,300,000	1,200,000	1,100,000	1,000,000
168,133	138,094	155,000	135,283	435	4310	Aquatic Center Pass	142,000				
17,564	15,423	18,000	13,500	435	4311	Aquatic/Community Center Pass	15,000				
96,897	93,435	94,000	79,000	435	4312	Aquatic Center Daily Admissions	94,000				
67,621	61,897	64,800	59,500	435	4313	Aquatic Center Concessions	62,000				
1,060	3,640	2,000	4,035	435	4314	Aquatic Center Rental	2,500				
110	209	200	175	435	4315	Aquatic Center Locker Rental	200				
10,318	9,837	10,000	10,550	435	4316	Aquatic Center I.D. Cards	12,000				
361,702	322,534	344,000	302,043			**Total Aquatic Center**	327,700	320,000	320,000	320,000	320,000
21,204	20,276	22,000	20,000	440	4410	Community Center Recreation Pass	22,000				
1,095	885	1,500	1,000	440	4411	Community Center Concessions	1,000				
5,445	5,615	6,000	6,400	440	4412	Racquetball Courts	6,500				
2,969	2,607	2,500	2,350	440	4413	League/Court Fees	2,500				
10,563	11,821	12,000	10,000	440	4414	Community Center Room Rentals	10,000				
486	1	100	-	440	4415	Community Center Locker Rentals	-				
5,346	5,211	5,000	5,000	440	4417	Community Center Guest Fees	5,000				
211	417	100	2,250	440	4418	Tennis/Racquetball Court Pass	2,300				
-	-	-	-	440	4419	Instructions for Net	-				
-	-	-	-	440	4420	Miscellaneous Community Center	-				
47,318	46,833	49,200	47,000			**Total Community Center**	49,300	50,000	50,000	50,000	50,000
30,777	28,741	29,000	30,000	445	4510	Fitness-Residents	29,000				
21,077	19,270	20,000	18,500	445	4511	Fitness-Non Resident	18,500				
7,666	7,329	7,500	7,500	445	4514	Performing Arts/Dance-Resident	7,000				
14,098	12,578	12,600	8,700	445	4515	Performing Arts/Dance-Non Resident	10,000				
666	2,427	1,000	1,400	445	4518	Arts-Resident	1,000				
452	750	500	500	445	4519	Arts-Non Residents	500				
15,052	14,276	13,500	38,000	445	4522	Gen Sports & Leagues-Resident	20,000				
35,793	30,295	37,000	27,000	445	4523	Gen Sports & Leagues-Non Resident	32,000				
219	903	250	200	445	4526	Clubs-Resident	200				
2,245	1,559	2,700	1,400	445	4527	Clubs-Non Resident	1,200				
40,297	54,037	54,000	19,580	445	4530	Day Camp- Resident	30,000				
8,254	12,361	8,925	16,679	445	4531	Day Camp-Non Resident	20,000				
5,876	5,349	7,000	5,533	445	4534	Swim Programs-Resident	5,500				
4,589	4,347	4,700	3,965	445	4535	Swim Programs-Non Resident	4,500				
8,342	5,710	10,000	9,500	445	4538	Special Events	10,000				
1,036	10,687	17,000	5,000	445	4539	Consignment Sales	10,000				
2,262	2,133	2,900	1,500	445	4542	Day Trips-Resident	3,000				
601	1,035	1,900	1,200	445	4543	Day Trips-Non Resident	2,000				
4,276	8,545	3,000	7,300	445	4546	YTP/WSP-Resident	8,000				
8,389	13,816	17,000	10,000	445	4547	YTP/WSP-Non Resident	12,000				
211,965	236,148	250,475	213,457			**Total Recreation Programs**	224,400	230,000	230,000	230,000	230,000

City of Crestwood, Missouri
Park and Stormwater Fund Revenues
FIVE YEAR PLAN

CY 2006 Actuals	CY 2007 Actuals	CY 2008 Budget	CY 2008 Estimates			PARK AND STORMWATER FUND REVENUES	City Admin Approved CY 2009	City Admin CY 2010 Estimate	City Admin CY 2011 Estimate	City Admin CY 2012 Estimate	City Admin CY 2013 Estimate
1,145	1,219	1,000	1,000	450	4610	Sappington House Admissions	1,000				
	-	50	-	450	4611	Sappington House Barn Rental	-				
106	901	400	1,000	450	4615	Sappington Barn Gross Sales	1,000				
-	-	547	-	450	4612	Sappington House History Books	-				
1,252	2,120	1,997	2,000			**Total Historic Facility**	2,000	2,000	2,000	2,000	2,000
1,919	954	1,500	2,000	455	4650	Soft Ball/Volleyball Fields	2,000				
6,530	6,700	6,300	6,100	455	4651	Picnic Reservations	6,200				
313	485	100	100	455	4652	Park Facilities	100				
8,762	8,139	7,900	8,200			**Total Other Recreation Income**	8,300	8,000	8,000	8,000	8,000
1,194	1,526	1,000	2,000	460	4675	Animal Impoundment	2,000				
1,280	1,524	1,200	5,000	460	4676	Pet Tags	5,000				
-			-	460	4679	Free Summer Concert	-				
2,474	3,050	2,200	7,000			**Total Other Park Operations**	7,000	7,000	7,000	7,000	7,000
4,731	4,283	18,000	15,750	465	4710	Interest	16,000				
10,082	18,617			465	4712	Interest	-				
14,813	22,900	18,000	15,750			**Total Interest**	16,000	16,000	16,000	16,000	16,000
-	28,043	-	-	470	4750	Other Income	-				
-	-	-	-	470	4777	Repayment of Defeasance of COPS 2002	-				
-	28,043	-	-			**Total Other Revenue**	-			-	-
215,073		-	-	475	4812	Grant Revenue	-				
-	1,457	-	-	475	4811	60th Anniversary					
215,073	1,457	-	-			**Total Grants**	-			-	-
2,501,797	2,306,001	2,161,972	2,107,020			**Total Revenues- Park and Stormwater**	2,025,300	1,933,000	1,833,000	1,733,000	1,633,000

City of Crestwood, Missouri
Summary of Expenditures- General Fund
FIVE YEAR PLAN

Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	CA Estimate CY 2010	CA Estimate CY 2011	CA Estimate CY 2012	CA Estimate CY 2013
Mayor						
Personnel Services	9,073	9,073	9,254	9,440	9,628	9,821
Contractual Services	6,970	6,970	7,109	7,252	7,397	7,545
Commodities	300	300	306	312	318	325
Sub-Total	16,343	16,343	16,670	17,003	17,343	17,690
Board of Aldermen						
Personnel Services	36,289	36,289	37,015	37,755	38,510	39,280
Contractual Services	12,450	12,480	12,730	12,984	13,244	13,509
Commodities	200	300	306	312	318	325
Sub-Total	48,939	49,069	50,050	51,051	52,072	53,114
City Clerk						
Personnel Services	135,582	135,582	138,294	141,060	143,881	146,758
Contractual Services	31,140	24,970	25,469	25,979	26,498	27,028
Commodities	2,250	1,750	1,785	1,821	1,857	1,894
Sub-Total	168,972	162,302	165,548	168,859	172,236	175,681
Municipal Court						
Personnel Services	95,807	95,807	97,723	99,678	101,671	103,705
Contractual Services	61,690	60,190	61,394	62,622	63,874	65,152
Commodities	850	600	612	624	637	649
Sub-Total	158,347	156,597	159,729	162,924	166,182	169,506
City Administrator						
Personnel Services	307,809	307,809	313,965	320,244	326,649	333,182
Contractual Services	8,910	8,910	9,088	9,270	9,455	9,644
Commodities	3,400	3,400	3,468	3,537	3,608	3,680
Sub-Total	320,119	320,119	326,521	333,052	339,713	346,507
General Supportive Services						
Personnel Services	43,159	43,159	44,022	44,903	45,801	46,717
Contractual Services	461,550	493,550	503,421	513,489	523,759	534,234
Commodities	19,200	19,200	19,584	19,976	20,375	20,783
Sub-Total	523,909	555,909	567,027	578,368	589,935	601,734
Management Information Systems (MIS)						
Personnel Services	86,133	86,133	87,856	89,613	91,405	93,233
Contractual Services	42,720	25,120	25,622	26,135	26,658	27,191
Commodities	13,500	11,000	11,220	11,444	11,673	11,907
Sub-Total	142,353	122,253	124,698	127,192	129,736	132,331
Economic Development						
Personnel Services	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-
Commodities	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Finance						
Personnel Services	168,716	168,716	172,090	175,532	179,043	182,624
Contractual Services	2,720	4,170	4,253	4,338	4,425	4,514
Commodities	3,000	3,000	3,060	3,121	3,184	3,247
Sub-Total	174,436	175,886	179,404	182,992	186,652	190,385
Total Expenditures- Administration	1,553,418	1,558,478	1,589,648	1,621,441	1,653,869	1,686,947
Public Works- General Services						
Personnel Services	209,935	209,935	214,134	218,416	222,785	227,240

City of Crestwood, Missouri
Summary of Expenditures- General Fund
FIVE YEAR PLAN

Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	CA Estimate CY 2010	CA Estimate CY 2011	CA Estimate CY 2012	CA Estimate CY 2013
Contractual Services	196,150	189,420	193,208	197,073	201,014	205,034
Commodities	9,500	9,500	9,690	9,884	10,081	10,283
Sub-Total	415,585	408,855	417,032	425,373	433,880	442,558
Public Works- Administration						
Personnel Services	226,122	226,122	230,644	235,257	239,962	244,762
Contractual Services	19,490	17,610	17,962	18,321	18,688	19,062
Commodities	3,500	3,000	3,060	3,121	3,184	3,247
Sub-Total	249,112	246,732	251,667	256,700	261,834	267,071
Public Works- Maintenance						
Personnel Services	258,867	258,867	264,044	269,325	274,712	280,206
Contractual Services	41,670	39,420	40,208	41,013	41,833	42,669
Commodities	71,250	66,400	67,728	69,083	70,464	71,873
Sub-Total	371,787	364,687	371,981	379,420	387,009	394,749
Public Works- Mechanical						
Personnel Services	63,045	63,045	64,306	65,592	66,904	68,242
Contractual Services	22,480	22,470	22,919	23,378	23,845	24,322
Commodities	77,850	76,050	77,571	79,122	80,705	82,319
Sub-Total	163,375	161,565	164,796	168,092	171,454	174,883
Total Expenditures- Public Works	1,199,859	1,181,839	1,205,476	1,229,585	1,254,177	1,279,261
Police Department						
Personnel Services	2,534,917	2,534,917	2,585,615	2,637,328	2,690,074	2,743,876
Contractual Services	166,955	166,350	169,677	173,071	176,532	180,063
Commodities	123,400	100,870	102,887	104,945	107,044	109,185
Sub-Total	2,825,272	2,802,137	2,858,180	2,915,343	2,973,650	3,033,123
Fire Services Department						
Personnel Services	2,288,981	2,288,981	2,334,761	2,381,456	2,429,085	2,477,667
Contractual Services	421,700	417,000	425,340	433,847	442,524	451,374
Commodities	62,123	57,023	58,163	59,327	60,513	61,724
Sub-Total	2,772,804	2,763,004	2,818,264	2,874,629	2,932,122	2,990,764
Total Expenditures- Public Safety	5,598,076	5,565,141	5,676,444	5,789,973	5,905,772	6,023,888
Debt Service						
Debt Service	477,952	477,952	477,008	474,976	472,512	-
Sub-Total	477,952	477,952	477,008	474,976	472,512	-
Summary						
Total Personnel	6,464,435	6,464,435	6,593,724	6,725,598	6,860,110	6,997,312
Total Contractual	1,496,595	1,488,630	1,518,403	1,548,771	1,579,746	1,611,341
Total Comodities	390,323	352,393	359,441	366,630	373,962	381,442
Total Debt Service	477,952	477,952	477,008	474,976	472,512	-
Total Expenditures- General Fund	**8,829,305**	**8,783,410**	**8,948,575**	**9,115,975**	**9,286,330**	**8,990,095**

Assume Prop S prepayment of $525,000 eliminates the scheduled 2013 payement, and all other Prop S payments are made as originally planned

City of Crestwood, Missouri
Summary of Expenditures - Capital Improvements Fund
FIVE YEAR PLAN

Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	DH Request CY 2010	DH Request CY 2011	DH Request CY 2012	DH Request CY 2013
City Clerk	-	-	-	-	-	-
Capital	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Municipal Court						
Capital	-	-			-	-
Sub-Total	-	-	-	-	-	-
General Services						
Contractual Services	56,750	56,750	-	-	-	-
Capital	-	-			-	-
Sub-Total	56,750	56,750	-	-	-	-
Management Information Systems (MIS)						
Capital	243,200	143,500	121,379	92,179	86,500	86,500
Sub-Total	243,200	143,500	121,379	92,179	86,500	86,500
Economic Development						
Contractual Services	-	-	-	-	-	-
Sub-Total	-	-	-	-	-	-
Total Expenditures- Administration	299,950	200,250	121,379	92,179	86,500	86,500
Public Works Administation						
Personnel Services	48,365	48,365	49,332	50,319	51,325	52,352
Sub-Total	48,365	48,365	49,332	50,319	51,325	52,352
Public Works Street Maintenance						
Personnel Services	83,468	83,468	85,137	86,840	88,577	90,348
Contractual Services	2,066,500	1,830,100	999,500	1,567,600	1,098,308	2,068,264
Commodities	90,000	86,500	80,000	80,000	80,000	80,000
Capital	174,000	78,000	187,000	208,000	226,000	190,000
Sub-Total	2,413,968	2,078,068	1,351,637	1,942,440	1,492,885	2,428,612
Public Works Mechanical						
Personnel Services	6,461	6,461	6,590	6,722	6,856	6,994
Sub-Total	6,461	6,461	6,590	6,722	6,856	6,994
Total Expenditures- Public Works	2,468,794	2,132,894	1,407,560	1,999,481	1,551,067	2,487,958
Police						
Contractual Services	-	-	-	-	-	-
Capital	128,279	42,300	139,143	118,143	139,143	110,443
Sub-Total	128,279	42,300	139,143	118,143	139,143	110,443
Fire						
Capital	97,689	97,689	547,500	99,500	30,000	50,000
Sub-Total	97,689	97,689	547,500	99,500	30,000	50,000
Total Expenditures- Public Safety	225,968	139,989	686,643	217,643	169,143	160,443
Debt Service						
Debt Service	75,860	75,860	-	-	-	-
Sub-Total	75,860	75,860	-	-	-	-
Summary						
Total Personnel	138,294	138,294	141,060	143,881	146,759	149,694
Total Contractual	2,123,250	1,886,850	999,500	1,567,600	1,098,308	2,068,264
Total Commodities	90,000	86,500	80,000	80,000	80,000	80,000
Total Capital	643,168	361,489	995,022	517,822	481,643	436,943
Total Debt Service	75,860	75,860	-	-	-	-
Total Expenditures- Capital Improvement Fund	3,070,572	2,548,993	2,215,582	2,309,303	1,806,710	2,734,901

City of Crestwood, Missouri
Summary of Expenditures- Park and Stormwater Fund
FIVE YEAR PLAN

Department and Division	DH Request CY 2009	City Admin Recommended CY 2009	CA Estimate CY 2010	CA Estimate CY 2011	CA Estimate CY 2012	CA Estimate CY 2013
Public Works Street Maintenance						
Contractual Services	6,000	6,000	6,120	6,242	6,367	6,495
Capital	-	-			-	-
Sub-Total	6,000	6,000	6,120	6,242	6,367	6,495
Public Works Park Maintenance						
Personnel Services	205,368	205,368	209,475	213,665	217,938	222,297
Contractual Services	104,670	102,070	104,111	106,194	108,318	110,484
Commodities	16,350	13,750	14,025	14,306	14,592	14,883
Capital	-	-	-	-	263,500	146,000
Sub-Total	326,388	321,188	327,612	334,164	604,347	493,664
Total Expenditures- Public Works	332,388	327,188	333,732	340,406	610,715	500,159
Parks & Recreation- Recreation Programs						
Personnel Services	406,503	406,503	414,633	422,926	431,384	440,012
Contractual Services	194,070	195,470	199,379	203,367	207,434	211,583
Commodities	50,800	47,700	48,654	49,627	50,620	51,632
Capital	55,300	10,800	37,600	47,900	135,000	100,000
Sub-Total	706,673	660,473	700,266	723,820	824,438	803,227
Parks & Recreation- Aquatic Center						
Personnel Services	28,008	28,008	28,568	29,140	29,722	30,317
Contractual Services	283,700	296,700	302,634	308,687	314,860	321,158
Commodities	32,680	32,250	32,895	33,553	34,224	34,908
Capital	8,500	8,500	8,670	8,843	9,020	9,201
Sub-Total	352,888	365,458	372,767	380,223	387,827	395,583
Parks & Recreation- Historic Facility						
Personnel Services	-	-	-	-	-	-
Contractual Services	22,500	22,500	22,950	23,409	23,877	24,355
Commodities	1,000	1,000	1,020	1,040	1,061	1,082
Sub-Total	23,500	23,500	23,970	24,449	24,938	25,437
Total Expenditures- Parks and Recreation	1,083,061	1,049,431	1,097,004	1,128,492	1,237,204	1,224,248
Debt Service						
Debt Service	1,081,950	1,081,950	1,081,950	1,081,950	350,000	-
Sub-Total	1,081,950	1,081,950	1,081,950	1,081,950	350,000	-
Summary						
Personnel Services	639,879	639,879	652,677	665,730	679,045	692,626
Contractual Services	610,940	622,740	635,195	647,899	660,857	674,074
Commodities	100,830	94,700	96,594	98,526	100,496	102,506
Capital	63,800	19,300	46,270	56,743	407,520	255,201
Debt Service	1,081,950	1,081,950	1,081,950	1,081,950	350,000	-
Total Expenditures- Park and Stormwater Fund	**2,497,399**	**2,458,569**	**2,512,685**	**2,550,848**	**2,197,918**	**1,724,406**

Five Year Plans – All Major Funds

Revised by JAE on 10/7/08
Assumes Payoff of Proposition S in 2008 or early 2009

This new section of the budget shows the projected revenues and expenditures for all three major funds over the next five years. As you can see, the City must take some corrective action to increase revenues or reduce expenditures in order to ensure the long-term financial success of the City. Please be advised that these numbers are estimates only, and that actual numbers in future years may differ substantially. Revenues have been projected using data from prior years. Expenditures have been projected using a two percent annual increase or by using the figures department heads requested as part of their five-year plans.

General Fund – Assumes 2008 or early 2009 payoff of Proposition S

	2009	2010	2011	2012	2013
Expenditures	8,244,275	8,431,685	8,600,319	8,772,325	8,947,772
Revenues	8,771,200	8,722,602	8,622,004	8,521,406	8,420,808
Difference	$526,925	$290,917	$21,685	-$250,919	-$426,964

As you can see, the City of Crestwood is projecting increasing expenditures and decreasing revenues over the next five year period. It is possible that the City will be able to utilize cash reserves to maintain services in 2012, but action needs to be taken to increase revenues or decrease expenditures in order to ensure the long-term financial success of the City of Crestwood.

Capital Improvements Fund

	2009	2010	2011	2012	2013
Expenditures	2,542,892	2,215,582	2,309,303	1,806,710	2,734,901
Revenues	2,343,976	1,246,000	1,850,000	1,350,000	1,930,000
Difference	-$198,916	-$969,582	-$459,303	-$456,710	-$804,901

The Capital Improvements Fund also projects that future expenditures will greatly exceed future revenues unless action is taken. It is my opinion that this shows that the City Department Heads have an unrealistic expectation of what they can expect to spend over the next several years. Absent the Board of Aldermen taking some type of action prior to the passage of the 2009 Budget, I will meet with Department Heads after the first of the year and discuss this situation. After that meeting the Department Heads will be instructed to revise their future five-year plans in order to meet anticipated revenues. This will include dramatically reducing future street improvements and capital purchases, including vehicles.

Park and Stormwater Fund

	2009	2010	2011	2012	2013
Expenditures	2,438,569	2,493,642	2,531,424	2,178,105	1,704,197
Revenues	1,969,700	1,933,000	1,833,000	1,733,000	1,633,000
Difference	-$468,869	-$560,642	-$698,424	-$445,105	-$71,197

The Park and Stormwater Fund also shows future expenditures to be larger than future revenues. However, due to the COPS debt retirement in 2012, this fund could fairly easily be balanced in 2012 and 2013 by reducing the department head capital requests within the parks. The future of this fund does appear brighter than the General Fund and Capital Improvements Fund, but it is important to realize that the City's dreams of financing future park improvements and stormwater improvements do not seem reasonable, even after the debt service is retired, unless sales tax revenues increase.

Conclusion

The City needs to take corrective action to ensure that future revenues exceed future expenditures. This will necessarily mean investigating alternative revenue sources or service reductions. Additionally, the City of Crestwood is going to have to look at the manner in which we spend money from our Capital Improvements Fund and Parks and Stormwater Fund. These funds were implemented with much higher estimated sales tax figures, and even with the higher figures these funds were not designed to handle some of the items which they are currently funding.

These matters need to be addressed, and it is the City Administrator's intention to present a Five-Year Plan as part of the 2010 Budget which displays expenditures that more closely resemble anticipated future revenues.

Sewer Lateral Fund

Effective January 1, 1999, City of Crestwood voters adopted a maximum annual fee of $28 to pay for certain repairs to defective sewer lateral lines. This tax is levied with the Real Estate taxes collected by St. Louis County. The Sewer Lateral Program is funded through a tax collected from residents for the purpose of repairing residential sewer lateral lines. The sewer lateral policy, which was amended by the Board of Aldermen in 2005 and 2007, states that the owner of a single family home, a duplex, or an apartment complex containing not more than six dwelling units may recover one hundred percent of the authorized cost in repairing defective sewer lateral lines serving the property.

If a sewer lateral is causing a sinkhole, if a property owner has had to have his/her sewer lateral line cabled twice or more in a calendar year, or if a sewer lateral line is blocked and cannot be opened by a plumber hired by the property owner, then the City will hire its contractor to cable and televise the sewer lateral line. If it is determined that a break has occurred, the portion of the line damaged will be repaired using the sewer lateral fund. The corrective work is limited to excavation, repair or replacement of the defective portion of the line, installation of clean-out, backfilling, and site restoration.

The revenue that is collected within this fund is invested by the City until needed. Any interest earned is added to the Sewer Lateral Fund.

City of Crestwood, Missouri

Sewer Lateral Fund Balance

Fiscal Year Ending December 31, 2005	
Revenues	140,394
Expenditures	118,730
Revenues Over/(Under) Expenditures	21,664
Fund Balance December 31, 2005	**151,764**
Fiscal Year Ending December 31, 2006	
Revenues	144,579
Expenditures	127,042
Projected Revenues Over/(Under) Expenditures	17,537
Fund Balance December 31, 2006	**169,301**
Fiscal Year Ending December 31, 2007	
Revenues	152,542
Expenditures	167,957
Projected Revenues Over/(Under) Expenditures	(15,415)
Fund Balance December 31, 2007	**153,886**
Fiscal Year Ending December 31, 2008	
Projected Revenues	150,000
Projected Expenditures	145,000
Projected Revenues Over/(Under) Expenditures	5,000
Fund Balance December 31, 2008	**158,886**
Proposed Budget for the Fiscal Year Ending December 31, 2009	
Projected Revenues	150,000
Projected Expenditures	150,000
Projected Revenues Over/(Under) Expenditures	-
Fund Balance December 31, 2009	**158,886**