



**ANNUAL BUDGET
JANUARY 1, 2014 – DECEMBER 31, 2014**

**BOARD OF ALDERMEN
DRAFT**

**CITY OF CRESTWOOD, MISSOURI
NOVEMBER 26, 2013**



TO: Mayor Jeff Schlink
Board of Aldermen

FROM: Mark L. Sime
City Administrator

DATE: November 22, 2013

RE: Proposed Operating Budget for the Fiscal Year Beginning
January 1, 2014 – Board of Aldermen Final

Transmitted with this document you will find the Board of Aldermen Draft Annual Operating Budget for the fiscal year beginning January 1, 2014 and ending December 31, 2014. The 2014 Budget includes total expenditures over total revenues (all three funds) of \$706,802.

Beginning in 2009 and continuing with the 2014 Budget, the City has continued to reduce expenditures in all three major funds. In 2013 and continuing into 2014, these reductions include process and staff realignments and departmental restructurings in order to allow the City to function more effectively and economically.

In the 2010 and 2011 Budgets, the City used cash reserves to balance the budget. In the 2012 Budget, the City submitted a budget with revenues exceeding expenditures by \$109,460. The 2013 Budget was submitted with annual expenditures exceeding annual revenues. Additionally, the City of Crestwood made the final repayment on the Aquatic Center debt in 2012, leaving the City now debt free. This is a tremendous accomplishment.

In 2013 the Spellman Street project, a federally funded reconstruction project was started and will continue into 2014. The City's 20% share of the project, along with budgeting funds to repair the aging City capital, will draw down the Capital Improvement Fund by just under \$800,000. The spending on Capital projects will help keep the capital in good working condition and prevent rapid deterioration. Starting in 2015, the City will work to rebuild the Fund balances to levels set by the Board of Aldermen.

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.

Revenues in the General Fund are anticipated to be \$7,950,011 for the 2014 fiscal year, with expenditures of \$8,089,449. The General Fund will receive a transfer of \$144,000 from the Park and Stormwater Fund for the partial repayment of funds advanced in 2010 and 2011 for the payments on the Aquatic Center. The result is an increase in the General Fund balance of \$4,562. If revenues under-perform, or if additional or unanticipated expenditures are required, City staff may have to return to the Board of Aldermen later in the year to request the appropriation of additional funds or to obtain direction regarding the reduction of expenditures. 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.

A significant source of revenue in the General Fund continues to be sales taxes, which comprise 44% 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 two of the attached Budget.

Please note that the Fiscal Year 2014 Budget includes a 1% merit pay increase. The budget does include a 10% cost increase for health insurance and a 10% increase in dental insurance. General Fund expenditures are detailed within section two of the attached Budget.

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.

The Capital Improvements sales tax is the major source of revenue for this fund, comprising 39% of the total revenues for the 2014 fiscal year. The only revenues other than sales tax within the 2014 Budget are from 80% grants which fund the construction of the Spellman Avenue Phase I and Phase II projects.

The Capital Improvement Fund will also receive a transfer of \$300,000 from the Park and Stormwater Fund for the partial repayment of funds advanced in 2010 and 2011 for the payments on the Aquatic Center.

These items are described in more detail within the capital portion of the five-year plan.

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, and the Sappington House historic facility.

In 2012, the Park and Stormwater Fund began repaying the funds that it was advanced in 2010 and 2011 to pay the Aquatic Center debt. The continued repayment schedule is included in the Long Term Debt section of the Budget.

Conclusion

The City will continue to look for more efficiencies in the staff and the processes we use to support the City services. The City has reduced expenditures, created a comprehensive and reasonable five year plan, and eliminated its long term debt. While these are successes for the City, the City still has to develop a long term plan to address Fund balances to provide emergency operations and continued service levels if revenues should fall short of expenditures in the short-term. I believe this is a major factor that, when addressed and acted upon, will provide long term stability for the City.

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ELECTED OFFICIALS

Mayor..... Jeff Schlink

Board of Aldermen:

Ward One..... Richard Breeding
Darryl Wallach

Ward Two..... Tim Trueblood
Mary Stadter

Ward Three..... Paul Duchild
Bill Boston

Ward Four..... Mike Tsichlis
Dan Tennessen

APPOINTED OFFICIALS

City Administrator..... Mark Sime

City Clerk..... Tina Flowers

Chief of Fire Services..... Mark Menning

Chief of Police..... Michael Paillou

Director of Public Services..... Michael Pratt

Introduction

In September 2006, the Mayor and Board of Aldermen participated in a strategic planning exercise. During that 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 lifestyle 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 citizens’ 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 budgets in order to ensure that the City develops into the vision established by the Board of Aldermen.

General Information

The present Crestwood Government Center was completed and dedicated in October 1973. The project was an addition to the original government center, with the Administration, Police and Fire Departments being newly constructed. The Board of Aldermen named the street in front of the center 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 in the 5th County Council District.

The City of Crestwood is represented by the 3rd United States Congressional District and two Missouri senators. Crestwood is located in 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 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. Properties in the annexed area are taxed on Affton Fire Protection District rates, however, and the City is required to make annual payments to the District based upon the difference in property tax rates.

Governmental Organization

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 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 length of the term of the office of Alderman is three 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 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 years. The terms of the two Aldermen representing each ward are staggered.

The Mayor continues to be elected by Crestwood's voters at large. The length of the term of the office of Mayor is three years. Crestwood voters chose to include term limits for the office of Mayor. A person serving in the office of Mayor is limited to three 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.

Reporting Entity

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.

Departmental Information**Department of Administration**

The Offices of City Administrator, Finance, City Clerk, Municipal Court and Management Information Systems (MIS) make up the administrative portion of the Crestwood City Municipal Government.

City Administrator

The City Administrator's Office is responsible for day to day general administration, economic development and personnel. The City Administrator's Office oversees all City Departments and works directly with the Mayor and Board of Aldermen.

Finance

The Finance Office is responsible for the accounting functions of the City. Principal operations include budget preparation, budget monitoring, financial reporting, payroll, employee benefits and cash disbursements.

City Clerk

The City Clerk's Office maintains and distributes official records for the City, including minutes, ordinances, contracts and various other vital documents. The City Clerk's Office administers the Oath of Office to elected officials and serves as the official election administrator. Additionally, the City Clerk's Office issues various types of City licenses, such as business, liquor and vending machines.

Municipal Court

The Municipal Court, led by the Board appointed Municipal Judge, includes a Provisional Judge, City Prosecutor, and Court Clerk. Court is conducted formally on three evenings each month and court offices are open during the standard business day. As required by law, the Court maintains a separate bank account for bonds. The Municipal Court is part of the City Clerk's Office.

Management Information Systems (MIS)

The City's MIS Office provides computer software and hardware services to all other departments.

Police Department

The department provides a very high level of service to the residents with 26 commissioned officers and 6 civilian employees and is proud of its emergency response time of less than two minutes. All officers are state certified and up-to-date with 48-hour continuing education requirements.

Fire Department

The City staffs 22 professional fire fighters, a Fire Chief and an Assistant Fire Chief/Fire Marshal. All 22 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 three 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.

Public Works

The Public Works Department is comprised of two divisions, Public Works Administration and Maintenance. The Public Works Administration Division handles all zoning related issues, commercial and residential code enforcement, permitting, sewer lateral, solid waste contract, building maintenance, and capital project management. The Maintenance Division handles the maintenance of all streets, bridges, parks, and vehicles within the City of Crestwood.

Parks & Recreation

The City has a total of eight parks, which include 119 acres of land. The largest park is Whitecliff Park, which includes a recreational complex, an Aquatic Center, restroom facility and lighted athletic fields and tennis courts.

Approximately 33 acres in Whitecliff Park 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 can be experienced in the same condition as it might have been 200 years ago.

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 family play pool with three small slides, a cargo net climber, water squirting features, and a waterfall. In addition, there is a leisure pool with a zero-depth beach entry. A lazy river flows around the leisure 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

The Thomas Sappington House, located at 1015 South Sappington Road, was built by slave labor in 1808 for Thomas and Mary Ann Sappington. 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. The Sappington House 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 2010 U.S. Census follows:

- Crestwood's population is 11,912.
- Population by gender: 5,607 (47.1%) male and 6,305 female (52.9%).
- Median age is 46.0 years.
- Population 65 and over is 2,652 (22.3%).
- Average household size is 2.3 persons per unit.
- The number of occupied housing units is 5,153, with rental units comprising approximately 11.6% of the total.
- The number of non-mortgaged household units is 1,672 (32.4%).
- Median value of an owner-occupied single family house in Crestwood is \$193,000.
- Median family income is \$63,569.

Watson Road Commercial District

There are approximately 213 acres of land within the Watson Road commercial district. The predominant land use category in this area is shopping center type use, which comprises 93 acres or 44% of the total land. 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 and redevelopment of the mall will compliment the existing commercial developments.

Sales Taxes

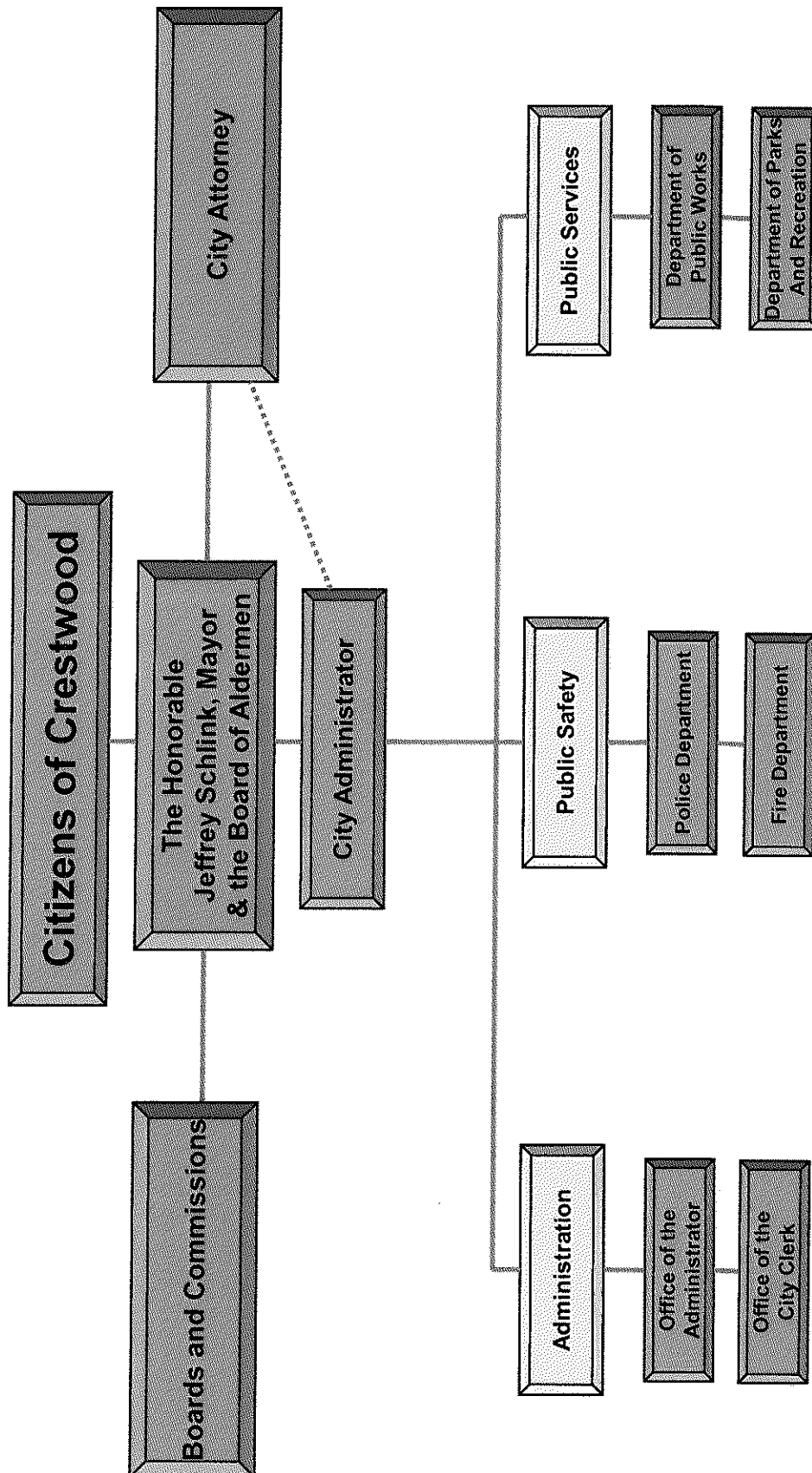
On June 23, 1970, the City of Crestwood adopted a one-cent sales tax. Crestwood voters approved two sales tax increases in November 1993. The first was a ¼-cent sales tax increase that was intended to assist the City's operating fund for sales tax revenue lost under the "Westfall compromise" sales tax redistribution plan. Approximately 14 percent of this ¼-cent tax is shared with St. Louis County and other municipalities in St Louis County.

The second was a ½-cent Capital Improvements sales tax. This ½ -cent sales tax 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.

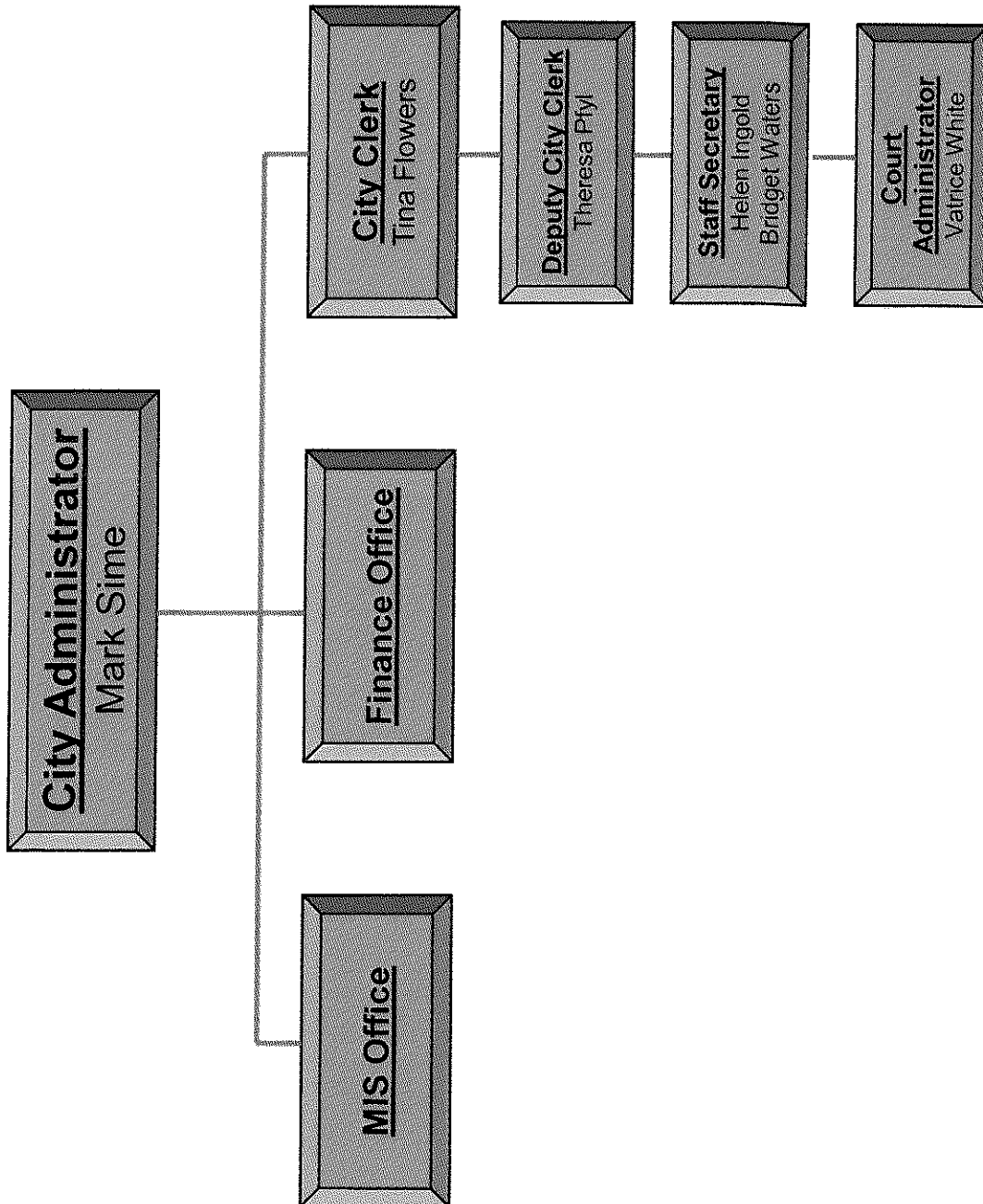
In August 2000, Crestwood voters approved a ½-cent park & stormwater sales tax on retail sales made in the City of Crestwood for the purpose of providing funds for local parks and stormwater control.

Although not a sales tax, in August 1998, Crestwood voters approved a \$28 sewer lateral fee assessment in connection with residential real estate property. The assessment is collected by the St. Louis County Collector and distributed to the City of Crestwood for the express purpose of repairing sewer lateral lines for Crestwood City residents should they require repair according to the guidelines adopted by the Board of Aldermen..

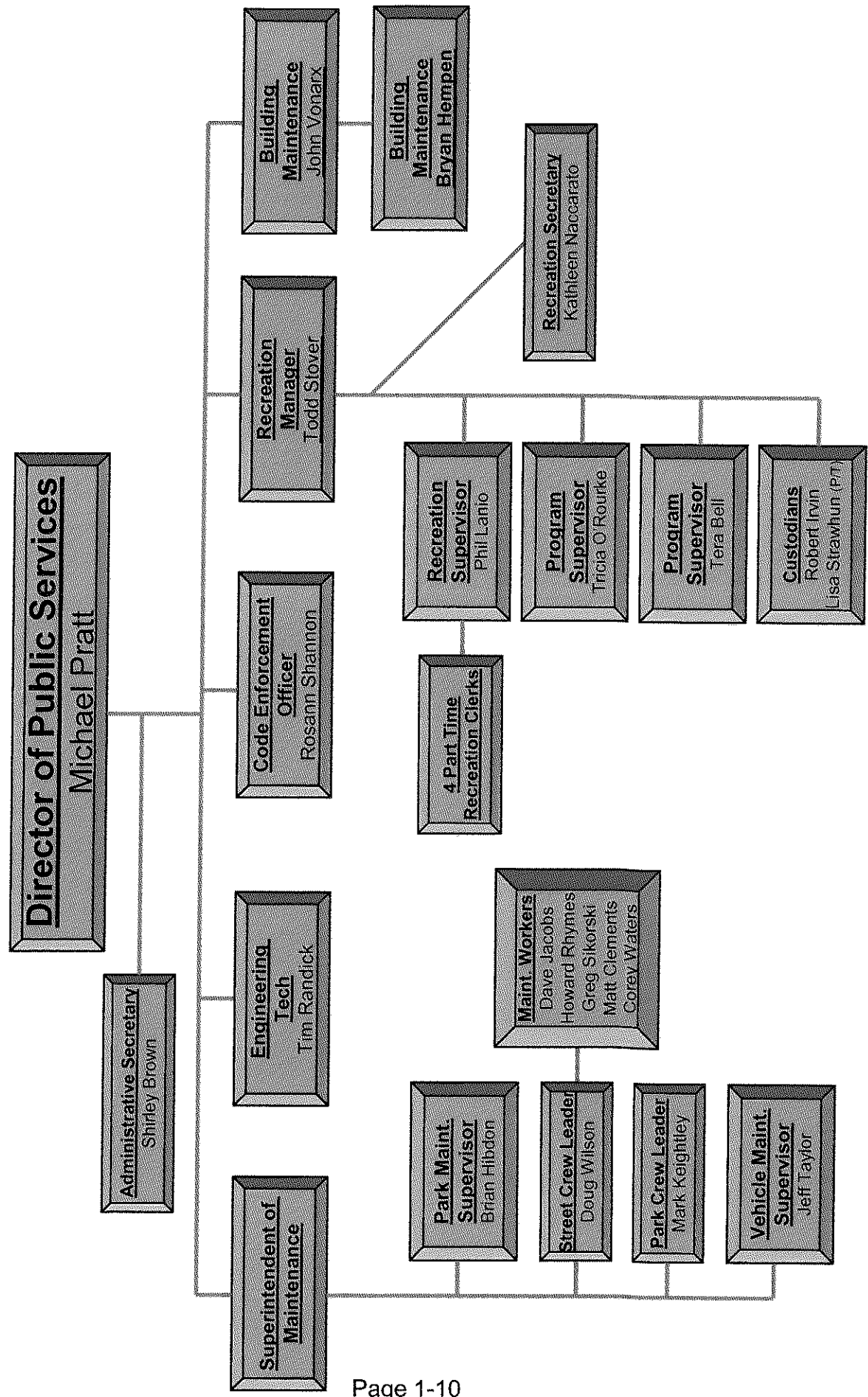
CITY OF CRESTWOOD, MO



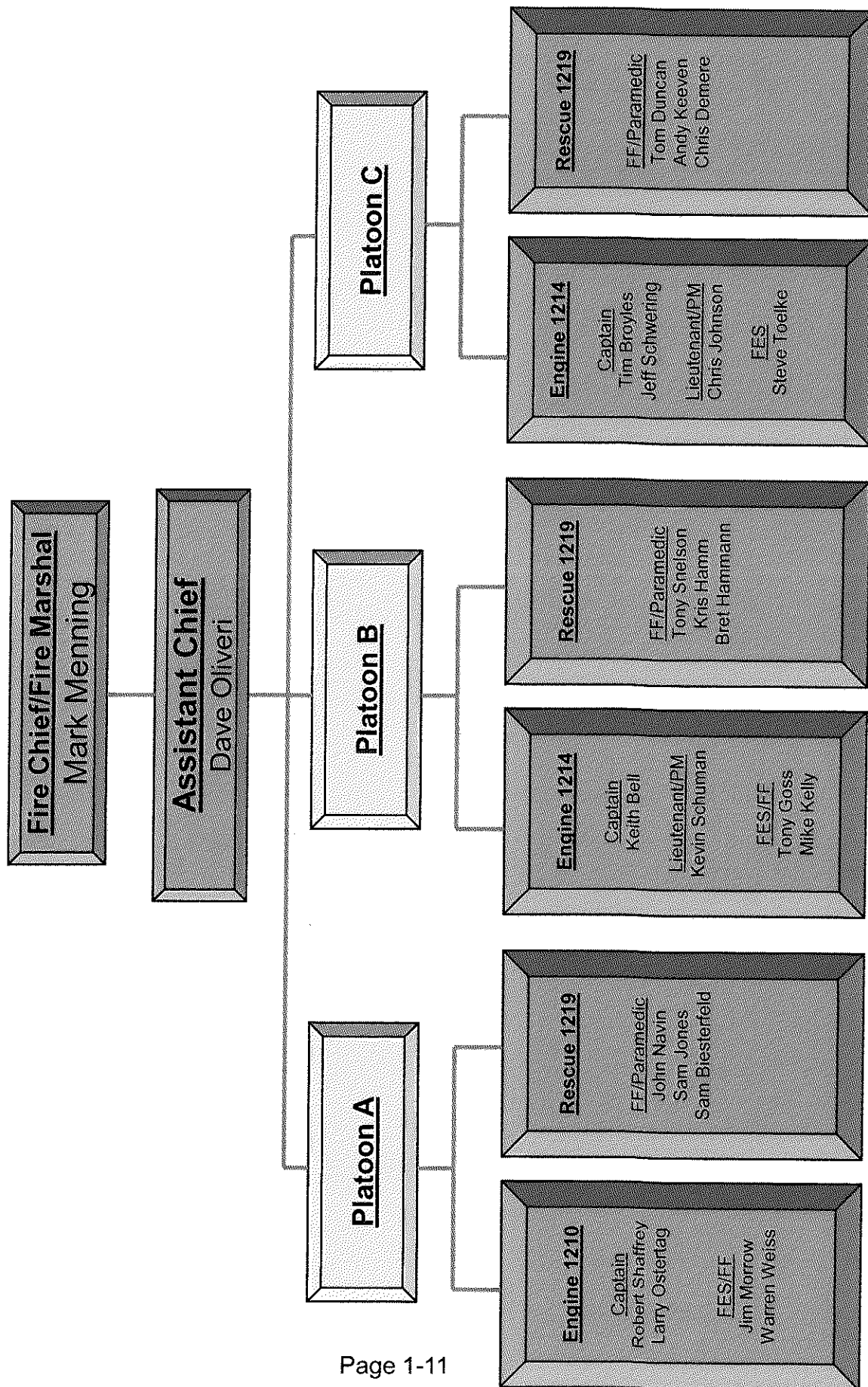
DEPARTMENT OF ADMINISTRATION



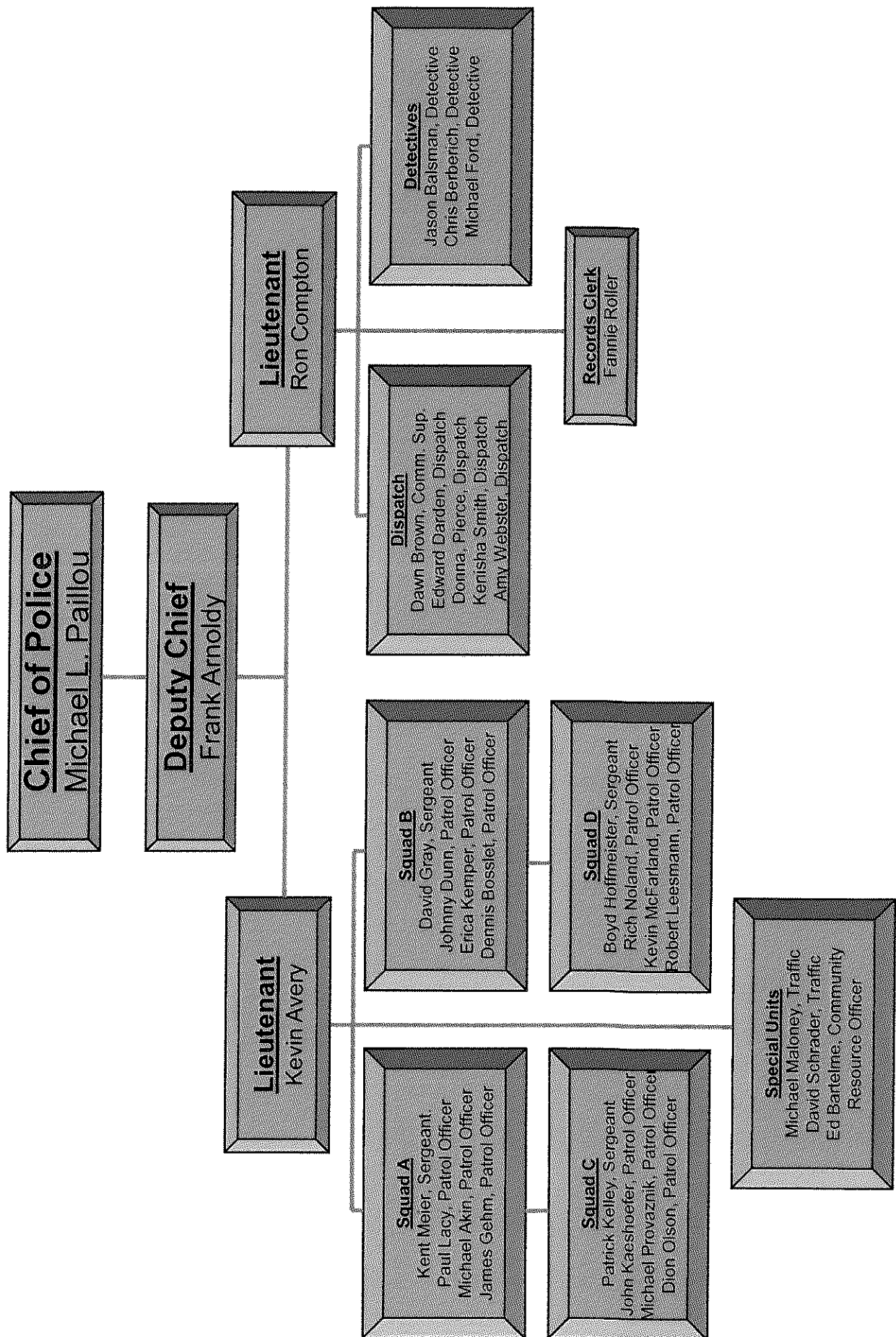
DEPARTMENTS OF PUBLIC WORKS AND PARKS AND RECREATION



FIRE DEPARTMENT



POLICE DEPARTMENT



Governmental Funds

Finance Office personnel account for the City's financial activities in funds. A fund represents a set of self-balancing accounts comprised of assets, liabilities, fund balance, revenues and expenditures. Resources are allocated to and accounted for in funds based upon the purpose for which they are to be spent.

The following major and non-major funds comprise the City's general ledger:

General Fund- The General Fund is the City's regular operating fund. It accounts for all financial resources, except for those required to be accounted for in another fund.

Special Revenue Funds- Special Revenue Funds account for specific revenue sources that are legally restricted for special-purpose expenditures. The City has the following funds:

- *Capital Improvement Fund*- The Capital Improvement sales tax revenues and related expenditures for the operation, improvement and maintenance of capital assets, are accounted for in this special revenue fund.
- *Park & Stormwater Fund*- The Park & Stormwater sales tax and Parks & Recreation Department revenues and related expenditures for the purpose of providing funds for local parks and stormwater control are accounted for in this special revenue fund. The Certificates of Participation Series 2001 (Aquatic Center) debt payments are budgeted in this fund. However, for the purpose of financial statement presentation, the debt is shown in the Debt Service Fund.
- *Sewer Lateral Fund*- The revenues and expenditures to pay for certain repairs to defective sewer lateral lines for this program are accounted for in the sewer lateral fund.

Other Funds- Other funds account for auxiliary activities of the City and include the Sappington House, Municipal Court bond and Tax Increment Financing Funds.

Basis of Accounting

The City maintains its records on the modified-accrual basis of accounting. Revenues are recognized when measurable and available. *Measurable* means the amount of the transaction can be determined, and *available* means the revenue can be collected within the current period or soon enough to pay current liabilities. A sixty-day availability period is used for revenue recognition for most governmental fund revenues. However, licenses, permits, fines, fees, recreation program and miscellaneous revenues are not susceptible to accrual because they are not generally measurable until cash is received. Expenditures are recorded when the related fund liability is incurred.

Budgetary Process

Article VII, Section 7.2 (a-l), governs the budgetary process. The City Administrator is charged with the responsibility of providing to the Board of Aldermen a proposed final budget within 45 days prior to the beginning of the fiscal year. The budget is required to include proposed expenditures as well as the method for financing the expenditures. The proposed final budget must also include a five-year capital plan.

The Board of Aldermen must hold a public hearing on the proposed final budget prior to its adoption. A public hearing provides citizens with the opportunity to provide input during the budgetary process.

The Board of Aldermen must adopt the proposed final budget. After adoption, amendments may be made to the budget; however, at no time can the Board of Aldermen authorize expenditures greater than the total of estimated revenues plus undesignated fund balance (cash) from the previous year.

The City Administrator is responsible for alerting the Board of Aldermen if it appears probable that revenues and appropriated fund balance (as approved by the Board of Aldermen) will be insufficient to meet the amount of authorized expenditures. In this event, the Board of Aldermen shall take necessary steps to adjust the budget such as reducing authorized expenditures.

The City Administrator may initiate budget amendments within a department. These amendments will have no effect on the bottom line of the budget. The Board of Aldermen must approve budget amendments between departments.

Appropriations shall lapse at year-end to the extent they have not been spent, lawfully encumbered or authorized for pro-rata expenditure in a fiscal year for which a budget has not been adopted by the first day of the new fiscal year.

Additional detailed accounting and budgetary policies are noted in the financial statement notes of the City's annual audit as well as in the City's charter. Also, the following schedule was compiled to provide a basis for preparing, submitting and approving a proposed final budget in a timely manner, in compliance with the City's charter:

July 10, 2014

Finance Office personnel will close the month of June 2013 and provide the department directors with detailed expenditure reports.

July 11, 2014 – August 8, 2014

Department directors will budget 2014 departmental expenditures as well as any grant-related revenues. The Fire Chief, Police Chief, Director of Public Works and Director of Parks & Recreation will update the five-year plans for the Capital and Park & Stormwater Funds, as applicable. The Director of Parks & Recreation will estimate 2014 revenues relating to the Community and Aquatic Centers.

Finance Office personnel will budget 2014 revenues (aside from those mentioned above) and personnel expenditures for all departments.

August 8, 2014

Department directors shall submit electronic versions of budget documents to the Finance Office by 12:00 PM.

August 11, 2014 – August 22, 2014

The City Administrator will compare estimated revenues and expenditures and make adjustments accordingly. Adjustments will be provided to Department directors, who may make appointments with the City Administrator to discuss changes if desired.

August 26, 2014 – September 12, 2014

The City Administrator will complete the budget transmittal, and the Finance Officer will make the final modifications to the draft.

September 12, 2014

The City Administrator will provide a draft budget to the Ways & Means Committee members.

September 30, 2014 – October 24, 2014

Ways & Means Committee meetings will be held in the Board of Aldermen Chambers, and department directors will present respective budgets to the Committee.

October 31, 2014

The Ways & Means Committee budget will be finalized, and the City Administrator will submit a draft budget to the Mayor and Board of Aldermen.

November 7, 2014

The City Clerk will prepare and post a Notice of Public Hearing for November 25, 2014.

November 18, 2014

A budget work session will be held. Additional or alternate sessions may be scheduled at the direction of the Board of Aldermen.

November 25, 2014

Public hearing and first reading of the 2014 budget.

December 9, 2014

Second reading and adoption of the 2014 budget.

The purpose of this schedule is to provide a basis for preparing, submitting and approving a budget in a timely manner. It should be viewed as a working document that is subject to change.

City of Crestwood, Missouri
2014 Budget Summary- All Funds
Budget For the Year Ending December 31, 2014

	Major Funds			Non-Major Fund	
	General	General Fund Reserve *	Capital Improvement Reserve *	Sewer Lateral	Total
REVENUES					
Taxes:					
Sales	\$ 3,491,000	-	-	\$ 150,000	\$ 5,951,000
Utilities	1,701,000	-	-	-	1,701,000
Property	1,179,000	-	-	-	1,179,000
Property- Prop "S"	-	-	-	-	-
Intergovernmental	467,011	-	-	-	467,011
Licenses and permits	805,400	-	-	-	805,400
Charges for services	236,600	-	-	-	582,700
Fines and forfeitures	500	-	-	-	236,600
Investment earnings	8,000	-	-	100	2,400
Grants	61,500	-	-	-	8,000
Other	7,950,011	-	-	-	2,212,093
Total estimated revenues		\$ 3,188,243	\$ -	\$ 150,100	\$ 13,145,204
EXPENDITURES					
General Government	\$ 1,296,393	\$ 66,500	-	-	\$ 1,362,893
Public Works	1,309,106	4,145,974	-	150,000	5,936,251
Public Safety:					
Police	2,698,325	54,300	-	-	2,753,625
Fire	2,724,449	-	-	-	2,724,449
Merit Pay Increase	60,176	-	-	-	1,074,789
Parks & Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Total estimated expenditures	\$ 8,089,449	\$ 4,266,774	\$ -	\$ 150,000	\$ 13,852,006
REVENUES OVER (UNDER)					
EXPENDITURES					
Transfers:					
Transfer in	144,000	-	-	-	444,000
Transfer out	-	-	-	-	(444,000)
CHANGES IN FUND BALANCES					
BEGINNING FUND BALANCE (estimated)	\$ 4,562	\$ (778,531)	\$ -	\$ 100	\$ (706,802)
ENDING FUND BALANCE	\$ 3,175,050	\$ 1,201,728	\$ 141,107	\$ 192,819	\$ 5,978,560
	3,179,612	571,033	141,107	192,819	5,205,339

Notes
1) Due to the sum of expenditures exceeding the sum of revenues and transfers-in for the General Fund, the Board of Aldermen approves the use of cash reserves to balance the fund's budget.
2) Reserve account columns are shown to reflect funds that have been reserved in prior years and to record funds being reserved in the current year budget. These funds have been reserved to be used specifically for the expenditures noted below. The actual balances are held in each respective major fund account.

RESERVE ACCOUNT CASH BALANCES	
	General
General Reserves	\$ 571,033
Fire Truck Purchase	-
Police Car Purchase	89,857
TOTAL	51,250
	\$ 141,107

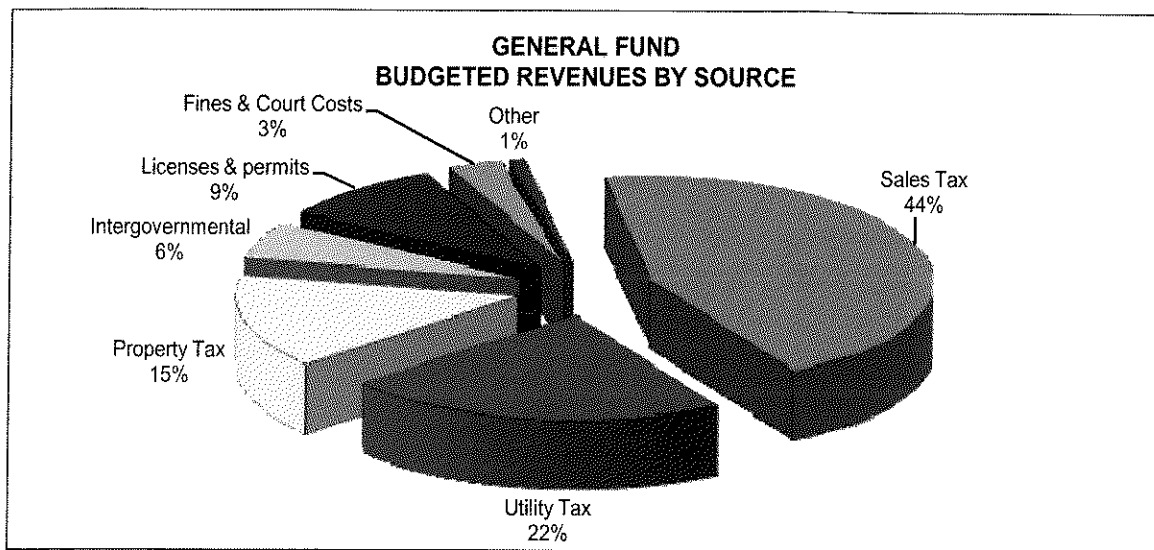
Overview

The routine activities associated with the daily operation of the City are recorded in the General Fund. General Fund revenues are generally unrestricted and will be used to fund expenditures incurred by the following departments and divisions in 2014:

- Elected Officials
 - Mayor
 - Board of Aldermen
- Department of Administration
 - City Administrator
 - General services
 - Management Information Systems (MIS)
 - City Clerk
 - Municipal Court
 - Finance
- Department of Public Works
 - Public Works
 - General services
 - Administration
 - Maintenance
 - Mechanical
- Department of Public Safety
 - Police
 - Fire

Analysis of Revenue Sources

The General Fund is expected to realize revenues of \$7,927,624 during 2014. These revenues are comprised of sales taxes, utility taxes, property taxes, intergovernmental taxes, licenses and permits, fines and court costs, investment earnings, grants and other revenues. The following graph depicts the breakdown of revenues by source:



Sales taxes

Approximately 44 percent of 2014 General Fund revenues are expected to be generated by sales taxes from businesses within the City of Crestwood. In addition to the one-cent General sales tax levied within St. Louis County municipalities, the City of Crestwood levies a ¼-cent Local Options and a ¼-cent Fire Protection sales tax. Crestwood voters approved the latter in August 2003 to provide partial funding for the operation of the City's Fire Department. The one-cent General and ¼-cent Local Options sales taxes, unlike the Fire Protection sales tax, are subject to the County's Sharing Plan.

For nearly a decade, the City of Crestwood has realized decreases in sales tax revenues. However, with new businesses opening and the payoff of the Watson plaza TIF, the City has budgeted sales tax revenues of approximately \$3.53 million for 2014.

Utility taxes

Taxes are imposed on companies providing utility services to citizens within the City of Crestwood. Approximately 22 percent of General Fund revenues are expected to be generated by these taxes in 2014. The City expects to receive about \$1.7 million in the General Fund from utility taxes in 2014.

Property taxes

Property tax revenues are expected to comprise approximately 15 percent of General Fund revenues in 2014. Taxes are assessed on Residential real estate, Commercial real estate and Personal Property.

Property assessments as well as tax collections and disbursements are handled by St. Louis County. The complex process of setting property tax rates is subject to Article X, sections 18-24 of the Missouri Constitution, commonly called the Hancock Amendment.

Property taxes are due to St. Louis County by December 31st each year. Some fluctuations in property tax revenues are explained by general reassessment, which occurs in odd-numbered years. Often times, tax payers challenge assessments and pay taxes to St. Louis County under protest. Once these challenges are settled, the protested taxes are released, causing fluctuations in the subsequent years' collections.

For the tax year 2013, the City's assessed valuations (post-Board of Equalization figures) are as follows: Residential real estate- \$160,696,180; Commercial real estate- \$63,433,852; and Personal Property- \$30,089,745. Residential and commercial properties are assessed at 19 percent and 32 percent of market value, respectively. Personal property is assessed at 33-1/3 percent of actual value.

<u>Property Type</u>	<u>Rate^A</u>
Residential	\$0.2560
Commercial	\$0.4090
Personal Property	\$0.2780

^A Rate per \$100 of assessed valuation

The City has budgeted \$1.17 million for 2014.

Intergovernmental taxes

Approximately 6 percent of expected General Fund revenues will come from taxes levied by the State of Missouri and St. Louis County and distributed to the City of Crestwood. These include motor fuel, motor vehicle sales, motor vehicle fees, cigarette taxes and financial institution taxes. Motor fuel taxes are levied on a per gallon basis and distributed to the City based upon the proportion of Crestwood's population to the total population of all incorporated cities. Motor vehicles sales and fees are imposed on the sales of vehicles, drivers' licenses, and vehicle license plates and are also distributed based upon population. The 2014 budget includes \$466,025 in intergovernmental revenues.

Licenses and permits

Crestwood businesses are required to obtain a merchant's license by June 30th of each year. The license fee is based upon the greater of a merchant's previous year's gross

receipts (\$1.25/\$1000 gross receipts) or its square footage. In addition, the City collects revenues for liquor, vending machine, coin-operated machine, alarm service provider and home occupation licenses as well as rental property inspections. Revenues from the issuance of licenses and permits are expected to total about 9 percent of total General Fund revenues. The City expects to receive \$757,000 in licenses and permits in 2013.

Other

The remaining budgeted revenues, or approximately 4 percent, are derived from municipal court fines, court costs and bond forfeitures; investment earnings; grant and miscellaneous revenues.

The majority of these revenues are generated by the municipal court. The City expects to collect about \$216,600 in 2014 from fines, court costs and bond forfeitures. The remaining \$49,000 is budgeted for investment earnings, grants and miscellaneous revenues.

City of Crestwood, Missouri
General Fund Revenues
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		11/12/13	GENERAL FUND REVENUES		Finance Projections	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	EST						
			2013		2013			2014			
2,241,681	2,262,082	2,228,320	2,348,767	2,348,767	2,331,000	405	4010 One-Cent General	-	2,331,000	2,331,000	-
531,897	537,804	516,270	551,136	551,136	540,000	405	4011 1/4-Cent Local Options	-	540,000	540,000	-
551,328	585,748	561,761	634,453	634,453	620,000	405	4014 1/4-Cent Fire Protection	-	620,000	620,000	-
61,629	31,962	28,971	-	-	14,359	405	4015 1/4-Cent TIF Fire Protection	-	-	-	-
3,386,536	3,417,595	3,335,322	3,534,356	3,534,356	3,505,359		Total Sales Taxes	-	3,491,000	3,491,000	-
647,205	678,057	652,687	705,000	705,000	700,000	410	4020 Electric Franchise Fee	-	700,000	700,000	-
394,767	366,291	313,992	350,000	350,000	310,000	410	4021 Natural Gas Franchise Fee	-	325,000	325,000	-
163,578	176,979	166,130	195,000	195,000	175,000	410	4023 Telephone Franchise Fee	-	175,000	175,000	-
114,855	119,769	159,531	125,000	125,000	140,000	410	4024 Water Franchise Fee	-	140,000	140,000	-
76,447	84,574	51,819	85,000	85,000	94,000	410	4025 Cable Franchise Fee	-	91,000	91,000	-
309,431	270,868	293,007	300,000	300,000	270,000	410	4026 Wireless Franchise Fee	-	270,000	270,000	-
1,706,284	1,696,538	1,627,165	1,760,000	1,760,000	1,689,000		Total Gross Receipts	-	1,701,000	1,701,000	-
647,946	593,043	680,192	675,000	675,000	675,000	415	4030 Real Estate Taxes	-	700,000	700,000	-
486,750	438,335	94,885	-	-	1,707	415	4036 Real Estate Taxes- Prop S	-	-	-	-
77,070	72,794	77,023	77,000	77,000	77,000	415	4031 Personal Property Taxes	-	83,000	83,000	-
55,221	52,184	5,613	-	-	475	415	4037 Personal Property Taxes- Prop S	-	-	-	-
286,465	269,315	274,861	284,000	284,000	280,000	415	4033 County Road Fund	-	285,000	285,000	-
92,856	85,461	86,467	89,000	89,000	60,000	415	4034 Penalty Surcharge	-	89,000	89,000	-
20,098	36,131	22,021	35,000	35,000	22,021	415	4035 Railroad/Utility Taxes	-	22,000	22,000	-
1,666,406	1,547,262	1,241,061	1,160,000	1,160,000	1,116,204		Total Property Taxes	-	1,179,000	1,179,000	-
335,462	322,014	302,031	328,100	328,100	300,000	420	4110 Motor Fuel Tax	-	310,000	310,000	-
67,609	70,985	74,236	52,500	52,500	78,000	420	4111 Motor Vehicle Sales Tax	-	72,000	72,000	-
51,906	51,213	50,796	51,000	51,000	45,000	420	4112 Motor Vehicle Fee Increases	-	50,000	50,000	-
36,397	33,715	34,207	35,000	35,000	31,000	420	4113 Cigarette Tax	-	35,000	35,000	-
1,464	2,722	11	2,700	2,700	11	420	4114 Financial Institution Tax	-	11	11	-
492,838	480,649	461,280	469,300	469,300	454,011		Total Intergovernmental Taxes	-	467,011	467,011	-
735,985	685,069	714,620	695,000	695,000	747,000	425	4210 Merchant Licenses	-	750,000	750,000	-
10,994	9,963	10,992	10,000	10,000	9,000	425	4211 Liquor Licenses	-	10,000	10,000	-
1,680	1,093	1,470	1,500	1,500	500	425	4212 Other Licenses	-	400	400	-
8,870	14,280	27,475	24,000	24,000	25,000	425	4224 Rental Inspections	-	25,000	25,000	-
22,613	21,039	24,063	22,200	22,200	22,000	425	4225 Permits & Inspections	-	20,000	20,000	-
35	-	-	-	-	-	425	4226 Sign Permits	-	-	-	-
-	-	-	-	-	-	425	4227 Right-of- Way & Demolition Permits	-	-	-	-
780,177	731,443	778,620	752,700	752,700	803,500		Total Licenses and Permits	-	805,400	805,400	-
251,703	225,990	151,874	200,000	200,000	210,000	430	4250 Traffic Fines	-	200,000	200,000	-
26,230	23,484	15,637	20,000	20,000	20,000	430	4251 Traffic Court Cost	-	19,000	19,000	-
4,465	3,916	2,654	4,000	4,000	3,000	430	4252 Police Training Fund	-	3,500	3,500	-
9,181	8,660	3,830	7,500	7,500	6,100	430	4253 Miscellaneous Fines	-	6,000	6,000	-
372	429	409	500	500	500	430	4254 Police Reports	-	500	500	-
14,313	7,804	6,750	8,500	8,500	7,000	430	4255 Bond Forfeitures	-	7,000	7,000	-
824	732	486	800	800	600	430	4256 Crime Victims' Compensation	-	600	600	-
307,089	271,014	181,640	241,300	241,300	247,200		Total Fines and Court Cost	-	236,600	236,600	-
10,929	(20,679)	10,783	1,000	1,000	525	465	4710 Interest	-	500	500	-
10,929	(20,679)	10,783	1,000	1,000	525		Total Interest	-	500	500	-
12,675	2,646	1,135	2,500	2,500	2,201	470	4700 Donations	-	2,000	2,000	-
2,257	1,885	1,460	2,000	2,000	1,500	470	4702 POST	-	1,500	1,500	-
12,631	2,260	325	-	-	-	470	4710 Economic Development Adm Reimb	-	-	-	-
-	-	-	-	-	-	470	4749 Alternative	-	-	-	-
41,516	33,033	46,579	30,000	30,000	44,000	470	4750 Other Revenue	-	45,000	45,000	-
9,414	14,107	13,629	13,000	13,000	13,000	470	4751 Trash Bags	-	13,000	13,000	-
-	-	-	-	-	-	470	4752 Rental Property Income	-	-	-	-
-	-	-	-	-	-	470	4753 Sale of Property	-	-	-	-
-	-	50,245	-	-	-	470	4755 Refund from Insurance Pool	-	-	-	-
-	-	-	-	-	-	470	4756 Sale of Property	-	-	-	-
78,494	53,931	113,373	47,500	47,500	60,701		Total Other Revenue	-	61,500	61,500	-
-	-	-	-	-	-	475	4757 TDD-Big Bend Crossing	-	-	-	-
-	-	-	-	-	-	475	4758 TDD-Crestwood Point	-	-	-	-
-	-	-	-	-	-	475	4759 Glenwood Watson TDD	-	-	-	-
-	-	-	-	-	-	475	4760 TIF admin Fees	-	-	-	-
-	-	-	-	-	-	475	4761 Crestwood Point CID	-	-	-	-
-	-	-	-	-	-	475	4762 Crestwood Market CID	-	-	-	-
-	-	-	-	-	-	475	4809 PD Training-MO	-	-	-	-
-	-	-	-	-	-	475	4810 Revenue Grants-PD	-	-	-	-
-	-	-	-	-	-	475	4811 60th Anniversary	-	-	-	-
-	-	-	-	-	-	475	4812 City Store	-	-	-	-
-	-	-	-	-	-		Total Economic Development Fees	-	-	-	-
53,838	-	18,905	-	-	-	480	4810 FD Grant Income	-	-	-	-
15,966	19,385	14,435	8,500	8,500	3,469	480	4800 Grant- Police Department	-	8,000	8,000	-
69,804	19,385	33,340	8,500	8,500	3,469		Total Grants	-	8,000	8,000	-
8,498,555	8,197,138	7,782,583	7,974,656	7,974,656	7,879,969		TOTAL REVENUES- GENERAL FUND	-	7,950,011	7,950,011	-
-	-	197,829	150,000	150,000	-	000	8000 Transfer In	-	150,000	144,000	-
8,498,555	8,197,138	7,980,412	8,124,656	8,124,656	7,879,969		TOTAL REVENUES AND TRANSFERS- GENERAL FUND	-	8,100,011	8,094,011	-

City of Crestwood, Missouri
General Fund Expenditures- Summary
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Department and Division	Department	City Adm.	Ways & Means	BOA
2010	2011	2012	Adopted	Amended	YTD		Request	Recommended	Approved	Approved
			2013		2013		2014			
ELECTED OFFICIALS										
Mayor										
9,064	9,072	9,059	9,075	9,075	4,529	Personnel Services	9,075	9,075	9,075	-
3,439	2,034	1,114	2,000	2,000	31	Contractual Services	2,250	2,250	2,250	-
47	16	-	-	-	-	Commodities	-	-	-	-
12,550	11,122	10,173	11,075	11,075	4,559	Sub-Total	11,325	11,325	11,325	-
Board of Aldermen										
38,577	37,139	38,727	36,270	36,270	18,114	Personnel Services	36,270	36,270	36,270	-
281	-	-	250	250	-	Contractual Services	-	-	-	-
131	-	-	-	-	-	Commodities	-	-	-	-
38,989	37,139	38,727	36,520	36,520	18,114	Sub-Total	36,270	36,270	36,270	-
ADMINISTRATION										
City Clerk										
128,026	140,200	128,090	190,036	248,212	89,507	Personnel Services	229,888	226,888	226,888	-
8,771	6,983	7,746	16,225	16,225	6,087	Contractual Services	12,290	12,290	12,290	-
1,381	876	1,343	2,200	2,200	350	Commodities	1,500	1,500	1,500	-
138,177	148,058	137,179	208,461	266,637	95,944	Sub-Total	243,678	240,678	240,678	-
Municipal Court										
79,576	63,894	61,364	55,492	55,492	-	Personnel Services	64,338	64,338	64,338	-
37,648	35,645	40,024	41,000	41,000	17,128	Contractual Services	40,010	40,010	40,010	-
51	11	563	-	-	-	Commodities	400	400	400	-
117,275	99,550	101,952	96,492	96,492	17,128	Sub-Total	104,748	104,748	104,748	-
City Administrator										
228,951	223,737	195,717	180,877	151,418	81,675	Personnel Services	111,534	111,534	111,534	-
3,713	2,586	1,674	5,000	5,000	64	Contractual Services	2,500	2,500	2,500	-
257	784	114	800	800	10	Commodities	100	100	100	-
232,921	227,106	197,505	186,677	157,218	81,749	Sub-Total	114,134	114,134	114,134	-
General Services										
110,173	91,169	99,992	107,115	107,115	47,767	Personnel Services	165,988	165,988	165,988	-
323,115	294,540	356,970	312,000	347,414	140,685	Contractual Services	307,400	315,650	315,650	-
12,732	23,377	17,347	18,500	18,500	8,681	Commodities	17,600	17,500	17,500	-
446,020	409,085	474,308	437,615	473,028	197,133	Sub-Total	490,988	499,138	499,138	-
Management Information Systems (MIS)										
75,225	75,020	78,034	79,589	79,589	39,399	Personnel Services	79,893	-	-	-
19,583	10,898	16,836	35,570	35,570	13,483	Contractual Services	31,870	108,700	108,700	-
9,571	9,294	4,730	750	750	30	Commodities	750	31,400	31,400	-
104,379	95,212	99,600	115,909	115,909	52,912	Sub-Total	112,513	140,100	140,100	-
Finance										
159,214	162,466	165,719	170,234	170,234	79,314	Personnel Services	170,930	-	-	-
1,481	1,365	657	1,650	1,650	210	Contractual Services	-	150,000	150,000	-
1,044	638	220	1,000	1,000	128	Commodities	200	-	-	-
-	-	-	-	-	-	Capital	-	-	-	-
161,739	164,469	166,596	172,884	172,884	79,652	Sub-Total	171,130	150,000	150,000	-
1,252,051	1,191,741	1,226,041	1,265,633	1,329,763	547,192	Total Expenditures- Elected Officials/Adm.	1,284,787	1,296,393	1,296,393	-
PUBLIC WORKS										
Public Works- General Services										
210,452	212,566	221,896	230,256	230,256	112,509	Personnel Services	232,909	184,033	184,033	-
194,140	206,846	187,282	211,780	211,780	67,390	Contractual Services	220,280	219,860	219,860	-
14,830	14,274	15,295	10,300	10,300	5,688	Commodities	10,700	10,700	10,700	-
419,422	433,687	424,472	452,336	452,336	185,587	Sub-Total	463,889	414,593	414,593	-
Public Works- Administration										
279,429	200,395	305,567	302,532	270,532	97,667	Personnel Services	218,271	218,271	211,271	-
7,379	6,407	7,206	10,480	10,480	3,632	Contractual Services	11,660	13,539	13,539	-
1,794	2,286	3,023	2,700	2,700	518	Commodities	2,700	1,400	1,400	-
288,602	209,088	315,796	315,712	283,712	101,817	Sub-Total	232,631	233,210	226,210	-

City of Crestwood, Missouri
General Fund Expenditures- Summary
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Department and Division	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013	2014				
Public Works- Maintenance										
297,836	293,319	264,853	280,514	280,514	139,700	Personnel Services	369,430	369,430	376,430	-
25,575	24,307	24,085	29,820	31,820	12,999	Contractual Services	33,083	33,083	33,083	-
69,148	70,261	56,751	74,700	74,700	26,587	Commodities	74,700	89,400	89,400	-
392,558	387,887	345,689	385,034	387,034	179,285	Sub-Total	477,213	491,913	498,913	-
Public Works- Mechanical										
60,763	41,196	53,079	57,727	57,727	28,550	Personnel Services	114,181	114,181	57,090	-
10,040	32,791	16,181	27,220	21,070	11,797	Contractual Services	36,100	36,100	36,100	-
61,489	61,800	74,891	72,200	78,350	33,987	Commodities	81,200	81,200	76,200	-
132,293	135,787	144,151	157,147	157,147	74,334	Sub-Total	231,481	231,481	169,390	-
1,232,875	1,166,448	1,230,109	1,310,228	1,280,228	541,024	Total Expenditures- Public Works	1,405,213	1,371,197	1,309,106	-
PUBLIC SAFETY										
Police										
2,561,423	2,425,166	2,445,255	2,520,627	2,496,993	1,236,305	Personnel Services	2,461,584	2,455,584	2,456,584	-
167,926	160,360	170,012	179,750	180,354	86,746	Contractual Services	169,341	167,841	167,841	-
84,957	73,532	73,016	74,300	76,832	28,683	Commodities	77,000	74,900	74,900	-
-	9,915	9,915	-	-	-	Capital Outlay	-	-	-	-
2,814,306	2,668,973	2,698,198	2,774,677	2,754,179	1,351,733	Sub-Total	2,707,924	2,698,324	2,699,325	-
Fire										
2,105,815	2,085,739	2,185,960	2,257,298	2,245,040	1,104,960	Personnel Services	2,118,099	2,118,099	2,118,099	-
439,997	434,300	544,817	564,030	571,220	95,258	Contractual Services	562,350	562,350	568,350	-
45,635	40,437	34,556	40,500	42,400	19,082	Commodities	38,500	38,000	38,000	-
56,671	-	21,745	-	-	-	Capital Outlay	-	-	-	-
2,648,119	2,560,477	2,787,078	2,861,828	2,858,660	1,219,300	Sub-Total	2,718,949	2,718,449	2,724,449	-
5,462,425	5,229,450	5,485,276	5,636,505	5,612,839	2,571,033	Total Expenditures- Public Safety	5,426,873	5,416,773	5,423,773	-
DEBT SERVICE										
311,031	-	-	-	-	-	Debt Service	-	-	-	-
311,031	-	-	-	-	-	Sub-Total	-	-	-	-
SUMMARY										
6,264,949	5,997,183	6,191,947	6,422,148	6,382,972	3,079,996	Total Personnel	6,382,390	6,073,690	6,017,600	-
						Merit Pay Increase (Maximum 1%)			60,176	-
1,205,441	1,183,418	1,334,580	1,395,775	1,434,833	438,380	Total Contractual	1,429,134	1,664,173	1,670,173	-
303,014	297,574	281,287	297,950	308,532	123,744	Total Commodities	305,350	346,500	341,500	-
	9,915	31,660	-	-	-	Total Capital	-	-	-	-
311,031	-	-	-	-	-	Total Debt Service	-	-	-	-
8,084,435	7,488,090	7,839,474	8,115,873	8,126,337	3,642,120	TOTAL EXPENDITURES- GENERAL FUND	8,116,873	8,084,363	8,089,449	-
192,229	476,543	-	-	-	-	Transfers Out	-	-	-	-
8,276,664	7,964,633	7,839,474	8,115,873	8,126,337	3,642,120	TOTAL EXPENDITURES AND TRANSFERS OUT - GENERAL FUND	8,116,873	8,084,363	8,089,449	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description MAYOR 10-10-010-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
									2014	
8,400	8,400	8,400	8,400	8,400	4,200	505 5012 Wages, Elected Officials	8,400	8,400	8,400	
21	19	17	25	25	7	510 5116 Workers' Compensation Ins.	25	25	25	
521	529	521	525	525	260	515 5210 FICA Taxes	525	525	525	
122	124	122	125	125	61	515 5211 Medicare Taxes	125	125	125	
9,064	9,072	9,059	9,075	9,075	4,529	Total Personnel	9,075	9,075	9,075	-
675	481	-	-	-	-	605 6011 Travel & Expenses	250	250	250	-
2,059	1,362	1,114	2,000	2,000	31	645 6710 Public Relations & Promotion	2,000	2,000	2,000	-
-	50	-	-	-	-	645 6711 Printing & Binding	-	-	-	-
3,439	2,034	1,114	2,000	2,000	31	Total Contractual	2,250	2,250	2,250	-
42	4	-	-	-	-	710 7110 Office Supplies	-	-	-	-
47	16	-	-	-	-	Total Commodities	-	-	-	-
12,550	11,122	10,173	11,075	11,075	4,559	Total Expenditures- Mayor	11,325	11,325	11,325	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		Account Description BOARD OF ALDERMEN 10-10-011-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended					
			2013					2014	
33,600	32,900	33,600	33,600	33,600	505 5012 Wages, Elected Officials	33,600	33,600	33,600	-
2,324	1,649	2,489	-	-	505 5015 Security Wages	-	-	-	-
82	73	67	100	100	510 5116 Workers' Compensation Insurance	100	100	100	-
2,083	2,040	2,083	2,083	2,083	515 5210 FICA Taxes	2,083	2,083	2,083	-
487	477	487	487	487	515 5211 Medicare Taxes	487	487	487	-
38,577	37,139	38,727	36,270	36,270	Total Personnel	36,270	36,270	36,270	-
38,989	37,139	38,727	36,520	36,520	Total Expenditures- BOA	36,270	36,270	36,270	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description CITY CLERK 10-15-020-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD						
			2013		2013					2014	
82,641	81,300	69,195	89,176	129,902	41,952	505 5011	Wages, Non-Exempt Employees	152,075	152,075	152,075	-
15,322	19,355	18,164	26,925	26,925	17,555	505 5013	Wages, Part-time Employees ^A	-	-	-	-
179	-	772	11,500	11,500	3,510	505 5015	Overtime Wages	7,000	4,000	4,000	-
18,773	27,394	28,897	43,656	55,066	18,971	510 5110	Health Insurance	47,791	47,791	47,791	-
713	665	784	1,173	1,579	527	510 5111	Dental Insurance	1,997	1,997	1,997	-
596	465	454	611	819	317	510 5112	Life/AD&D/LTD Insurance	807	807	807	-
53	53	51	63	84	57	510 5114	Employee Assistance Program	84	84	84	-
2,785	4,358	3,834	6,890	9,090	2,557	510 5115	Retirement Plan	7,804	7,804	7,804	-
250	222	173	281	370	94	510 5116	Workers' Compensation Insurance	390	390	390	-
5,440	5,178	4,673	7,911	10,436	3,217	515 5210	FICA Taxes	9,677	9,677	9,677	-
1,274	1,211	1,093	1,850	2,441	752	515 5211	Medicare Taxes	2,263	2,263	2,263	-
128,026	140,200	128,090	190,036	246,212	89,507		Total Personnel	229,888	226,888	226,888	-
-	672	1,036	1,600	1,600	590	605 6010	Training & Education	1,040	1,040	1,040	-
-	-	-	1,450	1,450	519	605 6011	Travel & Expenses	500	500	500	-
190	467	-	775	775	270	605 6012	Employee Memberships	250	250	250	-
-	-	-	200	200	-	620 6313	Maint/Repair Other Equipment	-	-	-	-
368	-	790	1,200	1,200	574	645 6711	Printing & Binding	1,000	1,000	1,000	-
4,375	1,653	2,695	4,500	4,500	-	645 6714	Code Book Codification	4,500	4,500	4,500	-
-	-	-	-	-	-	650 6812	Other Services	-	-	-	-
3,837	4,096	3,225	6,500	6,500	4,133	650 6813	Elections - General & Special	5,000	5,000	5,000	-
8,771	6,983	7,746	16,225	16,225	6,087		Total Contractual	12,290	12,290	12,290	-
1,381	876	1,343	2,200	2,200	350	710 7110	Office Supplies	1,500	1,500	1,500	-
-	-	-	-	-	-	740 7713	Other Supplies	-	-	-	-
1,381	876	1,343	2,200	2,200	350		Total Commodities	1,500	1,500	1,500	-
138,177	148,058	137,179	208,461	266,637	95,944		Total Expenditures- City Clerk	243,678	240,678	240,678	-

City of Crestwood, Missouri
General Fund Expenditures -Summary
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description MUNICIPAL COURT 10-20-030-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
39,799	37,659	30,118	34,441	34,441	-	505 5011 Wages, Non-Exempt Employees	34,441	34,441	34,441	-
15,405	8,418	13,305	-	-	-	505 5013 Wages, Part-time Employees ^	-	-	-	-
9,124	8,508	7,412	-	-	-	505 5015 Overtime Wages	7,000	7,000	7,000	-
8,359	3,182	4,589	15,861	15,861	-	510 5110 Health Insurance	16,807	16,807	16,807	-
436	376	359	406	406	-	510 5111 Dental Insurance	529	529	529	-
355	235	232	194	194	-	510 5112 Life/AD&D/LTD Insurance	194	194	194	-
30	30	26	21	21	-	510 5114 Employee Assistance Program	21	21	21	-
1,887	2,097	2,188	1,860	1,860	-	510 5115 Retirement Plan	2,072	2,072	2,072	-
146	107	90	76	76	-	510 5116 Workers' Compensation Insurance	104	104	104	-
3,270	2,661	2,468	2,135	2,135	-	515 5210 FICA Taxes	2,569	2,569	2,569	-
765	622	577	499	499	-	515 5211 Medicare Taxes	601	601	601	-
79,576	63,894	61,364	55,492	55,492	-	Total Personnel	64,338	64,338	64,338	-
318	484	450	-	-	-	605 6010 Training & Education	740	740	740	-
459	105	516	-	-	-	605 6011 Travel & Expenses	1,000	1,000	1,000	-
165	90	91	-	-	-	605 6012 Employee Memberships	280	280	280	-
32,482	32,731	35,855	35,000	35,000	16,404	610 6115 Other Professional Services	31,240	31,240	31,240	-
-	-	-	1,000	1,000	-	610 6120 Municipal Court Mental Health Docket	1,000	1,000	1,000	-
3,540	1,590	1,860	4,000	4,000	420	610 6121 Prisoner Services	4,000	4,000	4,000	-
-	188	-	-	-	-	620 6313 Maint/Repair Other Equipment	-	-	-	-
205	-	720	-	-	-	640 6611 Periodicals & Books	-	-	-	-
479	458	532	1,000	1,000	304	645 6711 Printing & Binding	750	750	750	-
37,648	35,645	40,024	41,000	41,000	17,128	650 6815 Municipal Court Bank Fees	1,000	1,000	1,000	-
						Total Contractual	40,010	40,010	40,010	-
51	11	-	-	-	-	710 7110 Office Supplies	400	400	400	-
51	11	563	-	-	-	Total Commodities	400	400	400	-
117,275	99,550	101,952	96,492	96,492	17,128	Total Expenditures- Municipal Court	104,748	104,748	104,748	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description CITY ADMINISTRATOR 10-25-040-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved		
2010	2011	2012	Adopted	Amended	YTD								
			2013		2013								
2014													
93,715	88,803	85,744	93,000	93,000	44,618	505	5010	Salaries, Exempt Employees	98,000	98,000	98,000	-	
88,723	88,175	64,779	43,572	21,786	21,774	505	5011	Wages, Non-Exempt Employees	-	-	-	-	
-	32	-	-	-	-	-	505	5014	Wages, Seasonal	-	-	-	-
-	-	-	-	-	-	-	505	5015	Overtime Wages	-	-	-	-
24,848	25,044	28,572	24,784	20,322	8,127	510	5110	Health Insurance	-	-	-	-	-
899	754	1,358	811	609	501	510	5111	Dental Insurance	529	529	529	-	-
1,016	687	431	545	437	267	510	5112	Life/AD&D/LTD Insurance	341	341	341	-	-
62	62	52	42	32	26	510	5114	Employee Assistance Program	21	21	21	-	-
6,067	6,825	5,320	7,375	6,198	1,307	510	5115	Retirement Plan	4,900	4,900	4,900	-	-
462	395	381	300	253	194	510	5116	Workers' Compensation Insurance	245	245	245	-	-
-	(838)	(2,034)	-	-	-	-	510	5118	Other taxable benefits	-	-	-	-
10,664	10,372	9,007	8,467	7,117	3,939	515	5210	FICA Taxes	6,076	6,076	6,076	-	-
2,496	2,426	2,106	1,980	1,864	923	515	5211	Medicare Taxes	1,421	1,421	1,421	-	-
228,951	223,737	195,717	180,877	151,418	81,675	Total Personnel			111,534	111,534	111,534	-	-
1,096	390	667	1,500	1,500	20	605	6010	Training & Education	1,000	1,000	1,000	-	-
531	877	427	1,500	1,500	-	605	6011	Travel & Expenses	500	500	500	-	-
1,830	1,294	580	1,500	1,500	-	605	6012	Employee Memberships	500	500	500	-	-
257	-	-	250	250	-	640	6611	Periodicals & Books	250	250	250	-	-
-	25	-	250	250	44	645	6711	Printing & Binding	250	250	250	-	-
3,713	2,586	1,674	5,000	5,000	64	Total Contractual			2,500	2,500	2,500	-	-
257	784	114	800	800	10	710	7110	Office Supplies	100	100	100	-	-
257	784	114	800	800	10	Total Commodities			100	100	100	-	-
232,921	227,106	197,505	186,677	157,218	81,749	Total Expenditures- City Administrator			114,134	114,134	114,134	-	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description GENERAL SERVICES 10-25-041-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD						
			2013		2013			2014			
20,478	9,820	-	-	-	-	505	5013 Wages, Part-Time Employees	-	-	-	-
38,742	35,656	37,517	44,615	44,615	21,097	510	5110 Health Insurance (retirees)	103,488	103,488	103,488	-
-	74	-	-	-	-	510	5111 Dental Insurance	-	-	-	-
21	15	-	-	-	-	510	5114 Employee Assistance Program	-	-	-	-
52	21	-	-	-	-	510	5116 Workers' Compensation Insurance	-	-	-	-
3,655	2,188	2,240	2,500	2,500	640	510	5119 Employment Security Benefit Payments	2,500	2,500	2,500	-
45,659	42,641	60,234	60,000	60,000	26,030	510	5120 Deductible reimbursement	60,000	60,000	60,000	-
1,270	609	-	-	-	-	515	5210 FICA Taxes	-	-	-	-
297	142	-	-	-	-	515	5211 Medicare Taxes	-	-	-	-
110,173	91,169	99,992	107,115	107,115	47,767		Total Personnel	165,988	165,988	165,988	-
-	-	-	-	-	-	605	6014 Emergency Management Operations	-	-	-	-
95,800	74,484	123,784	90,000	120,000	52,216	610	6110 Legal Services	110,000	110,000	110,000	-
25,000	22,800	26,900	28,000	28,000	-	610	6112 Auditing Services	28,000	28,000	28,000	-
10,594	14,461	27,767	15,000	21,912	6,796	610	6115 Other Professional Services	-	-	-	-
-	-	-	-	-	-	610	6116 Litigation Settlement	-	-	-	-
-	-	-	-	-	-	610	6120 Health Reimbursement Account	-	-	-	-
28,535	27,160	29,017	26,000	24,502	13,735	615	6215 Telephone/Telecommunications	27,000	27,000	27,000	-
5,206	6,302	4,456	1,000	1,100	973	630	6452 Other Rentals/Leases	1,100	1,100	1,100	-
39,486	39,231	41,124	40,000	40,000	-	635	6510 Property Policy	42,000	45,000	45,000	-
57,142	54,731	53,040	55,000	55,000	52,033	635	6511 General/Auto/Police Liability (SLA/IT)	55,000	55,000	55,000	-
12,551	12,523	12,523	13,000	13,000	-	635	6512 Public Officials Liability	14,000	14,000	14,000	-
1,187	1,231	1,255	1,200	1,200	-	635	6513 City Insurance	1,300	1,300	1,300	-
-	-	-	-	-	-	635	6514 Internet Liability Insurance	-	750	750	-
1,000	551	606	1,250	1,250	500	635	6515 Other Insurance Expense	1,000	1,000	1,000	-
6,397	6,302	6,982	6,300	6,300	1,587	640	6610 City Memberships	6,500	6,500	6,500	-
13,129	11,626	10,905	12,500	12,400	3,457	645	6710 Public Relations & Promotion	-	8,000	8,000	-
435	539	103	750	750	120	645	6711 Printing & Binding	-	1,000	1,000	-
4,743	3,876	5,843	5,000	5,000	2,768	645	6712 Advertising and Publication	5,000	5,000	5,000	-
10,809	10,173	8,585	12,000	12,000	4,307	650	6810 Postage	12,000	12,000	12,000	-
11,102	8,550	4,081	5,000	5,000	2,193	650	6811 Interest Expense	4,500	-	-	-
323,115	294,540	356,970	312,000	347,414	140,685		Total Contractual	307,400	315,650	315,650	-
3,647	3,590	4,295	5,000	5,000	2,142	710	7110 Office Supplies	4,500	4,500	4,500	-
245	18	52	500	500	39	715	7210 Household Supplies	100	-	-	-
-	-	-	-	-	-	740	7713 Other Supplies	-	-	-	-
8,840	19,768	13,000	13,000	13,000	6,500	740	7714 Senior Trash Program	13,000	13,000	13,000	-
12,732	23,377	17,347	18,500	18,500	8,681		Total Commodities	17,600	17,500	17,500	-
446,020	409,085	474,308	437,615	473,028	197,133		Total Expenditures- General Services	490,988	499,138	499,138	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description MANAGEMENT INFORMATION SYSTEMS 10-25-042-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD						
			2013		2013			2014			
61,681	61,234	61,422	61,823	61,823	30,888	505	5010 Wages, Exempt Employees	61,823	-	-	-
168	-	7,968	-	-	-	505	5014 Wages, Seasonal	-	-	-	-
5,876	6,667	341	8,923	8,923	4,150	510	5110 Health Insurance	9,408	-	-	-
284	284	293	362	362	174	510	5111 Dental Insurance	409	-	-	-
341	235	21	257	257	143	510	5112 Life/AD&D/LTD Insurance	257	-	-	-
21	21	3,280	21	21	15	510	5114 Employee Assistance Program	21	-	-	-
2,052	2,669	123	3,338	3,338	1,679	510	5115 Retirement Plan	3,091	-	-	-
157	136	3,718	136	136	54	510	5116 Workers' Compensation Ins.	155	-	-	-
3,765	3,059	869	3,833	3,833	1,860	515	5210 FICA Taxes	3,833	-	-	-
881	716	-	896	896	435	515	5211 Medicare Taxes	896	-	-	-
75,225	75,020	78,034	79,589	79,589	39,399		Total Personnel	79,893	-	-	-
798	399	-	500	500	-	605	6010 Training & Education	900	-	-	-
-	85	151	250	250	85	610	6115 Other Professional Services	500	100,000	100,000	-
1,828	519	540	600	600	263	615	6216 Telecommunications	850	-	-	-
420	420	420	420	420	210	615	6217 Mobile Phones	420	-	-	-
-	-	6,600	18,800	18,800	-	620	6316 Maintenance Agreements	14,200	8,700	8,700	-
16,537	9,475	9,125	15,000	15,000	12,925	625	6410 REJIS Services	15,000	-	-	-
19,583	10,898	16,836	35,570	35,570	13,483		Total Contractual	31,870	108,700	108,700	-
9,571	9,294	4,730	750	750	30	710	7110 Office Supplies	750	500	500	-
						730	7110 Computer Parts	-	5,000	5,000	-
						730	7111 Network Maintenance	-	7,000	7,000	-
9,571	9,294	4,730	750	750	30	730	7112 Software Licnese	0	18,900	18,900	-
							Total Commodities	750	31,400	31,400	-
104,379	95,212	99,600	115,909	115,909	52,912		Total Expenditures- MIS	112,513	140,100	140,100	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description FINANCE 10-30-050-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD						
			2013		2013					2014	
57,204	61,204	61,412	61,812	61,812	26,788	505 5010	Salaries, Exempt Employees	61,812	-	-	-
37,547	35,374	35,482	35,714	35,714	17,843	505 5011	Wages, Non-Exempt Employees	35,714	-	-	-
30,386	34,868	35,154	35,384	35,384	17,705	505 5013	Wages, Part-time Employees	35,384	-	-	-
19,755	15,581	15,117	17,846	17,846	8,300	510 5110	Health Insurance	18,816	-	-	-
777	793	1,053	1,129	1,129	510	510 5111	Dental Insurance	1,347	-	-	-
789	585	730	650	650	334	510 5112	Life/AD&D/LTD Insurance	650	-	-	-
62	62	62	63	63	46	510 5114	Employee Assistance Program	63	-	-	-
3,367	4,270	7,002	7,177	7,177	3,274	510 5115	Retirement Plan	6,645	-	-	-
285	291	262	292	292	108	510 5116	Workers' Compensation Insurance	332	-	-	-
7,319	7,650	7,654	8,240	8,240	3,570	515 5210	FICA Taxes	8,240	-	-	-
1,713	1,789	1,790	1,927	1,927	835	515 5211	Medicare Taxes	1,927	-	-	-
159,214	162,466	165,719	170,234	170,234	79,314		Total Personnel	170,930	-	-	-
150	370	90	500	500	-	605 6010	Training & Education	-	-	-	-
226	-	97	400	400	-	605 6011	Travel & Expenses	-	-	-	-
254	100	50	100	100	-	605 6012	Employee Memberships	-	-	-	-
455	385	420	500	500	210	610 6115	Other Professional Services	-	150,000	150,000	-
350	420	-	-	-	-	615 6217	Mobile Phones	-	-	-	-
-	-	-	-	-	-	620 6313	Maint/Repair Other Equipment	-	-	-	-
46	90	-	150	150	-	645 6711	Printing & Binding	-	-	-	-
-	-	-	-	-	-	645 6712	Advertising & Publication	-	-	-	-
1,481	1,365	657	1,650	1,650	210		Total Contractual	-	150,000	150,000	-
1,044	638	220	1,000	1,000	128	710 7110	Office Supplies	200	-	-	-
1,044	638	220	1,000	1,000	128		Total Commodities	200	-	-	-
-	-	-	-	-	-	825 8466	Furniture, Fixtures & Equipment	-	-	-	-
-	-	-	-	-	-		Total Capital	-	-	-	-
161,739	164,469	166,596	172,884	172,884	79,652		Total Expenditures- Finance	171,130	150,000	150,000	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PUBLIC WORKS GENERAL SERVICES 10-35-060-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
156,645	149,438	145,332	146,279	146,279	72,912	505 5011 Wages, Non-Exempt Employees	146,279	112,374	112,374	-
96	5,835	5,837	5,050	5,050	2,992	505 5013 Wages, Part-Time Employees	5,050	5,050	5,050	-
8,887	8,594	7,780	9,000	9,000	4,082	505 5015 Overtime Wages	9,000	9,000	9,000	-
19,851	24,769	35,821	40,666	40,666	18,915	510 5110 Health Insurance	42,954	34,031	34,031	-
858	1,044	1,417	1,535	1,535	738	510 5111 Dental Insurance	1,877	1,515	1,515	-
1,026	615	884	794	794	433	510 5112 Life/AD&D/LTD Insurance	794	602	602	-
83	83	83	84	84	62	510 5114 Employee Assistance Program	84	63	63	-
5,497	5,379	8,163	8,385	8,385	4,226	510 5115 Retirement Plan	7,764	5,933	5,933	-
5,592	4,807	5,220	6,197	6,197	2,490	510 5116 Workers' Compensation Insurance	6,842	5,794	5,794	-
9,657	9,727	9,207	9,940	9,940	4,587	515 5210 FICA Taxes	9,940	7,638	7,638	-
2,261	2,275	2,153	2,325	2,325	1,073	515 5211 Medicare Taxes	2,325	1,833	1,833	-
210,452	212,566	221,896	230,256	230,256	112,509	Total Personnel	232,909	184,033	184,033	-
150	489	-	500	500	-	605 6010 Training and Education	500	500	500	-
1,819	2,126	2,041	2,700	2,700	-	610 6115 Other Professional Services	2,700	2,700	2,700	-
7,271	11,524	22,427	21,000	21,000	7,215	610 6117 Rental Inspections	24,000	24,000	24,000	-
39,647	42,205	39,848	43,000	43,000	12,516	615 6210 Electric	43,000	43,000	43,000	-
10,437	9,502	7,521	10,500	10,500	5,686	615 6211 Natural Gas	10,500	10,500	10,500	-
3,879	2,713	2,607	3,000	3,000	792	615 6212 Sewer	3,000	3,000	3,000	-
1,603	1,608	1,784	1,600	1,600	816	615 6213 Water	1,600	1,600	1,600	-
111,224	104,057	93,262	96,000	95,500	31,757	615 6214 Street Lighting	96,000	96,000	96,000	-
1,260	1,278	1,260	1,680	1,680	770	615 6217 Mobile Phones	1,680	1,260	1,260	-
88	88	22	-	-	-	615 6218 Pagers	-	-	-	-
220	9,392	1,302	2,000	2,500	1,541	620 6311 Maint/Repair Communication Equipment	2,500	2,500	2,500	-
14,901	19,433	12,285	25,000	25,000	4,894	620 6312 Maint/Repair Buildings / Facilities	30,000	30,000	30,000	-
376	216	295	2,000	2,000	-	620 6313 Maint/Repair Other Equipment	2,000	2,000	2,000	-
1,266	2,217	2,628	2,800	2,800	1,403	630 6452 Other Rentals/Leases	2,800	2,800	2,800	-
194,140	206,846	187,282	211,780	211,780	67,390	Total Contractual	220,280	219,860	219,860	-
4,085	4,569	5,269	4,600	4,600	2,728	715 7211 Janitorial Supplies	5,000	5,000	5,000	-
10,744	8,909	9,020	5,000	5,000	2,832	715 7212 Building Maint. Supplies	5,000	5,000	5,000	-
-	501	550	500	500	128	725 7411 Small Tools & Equipment	500	500	500	-
-	295	456	200	200	-	740 7713 Other Supplies	200	200	200	-
14,830	14,274	15,295	10,300	10,300	5,688	Total Commodities	10,700	10,700	10,700	-
419,422	433,687	424,472	452,336	452,336	185,587	Total Expenditures- PW General Services	463,889	414,593	414,593	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description		Department	City Adm.	Ways & Means	BOA
2010	2011	2012	Adopted	Amended	YTD	PUBLIC WORKS ADMINISTRATION		Request	Recommended	Approved	Approved
			2013		2013	10-35-061-XXX-XXXX			2014		
72,806	37,921	96,463	82,500	50,500	6,000	505	5010 Salaries, Exempt Employees	82,500	82,500	82,500	-
138,427	113,434	131,451	135,711	135,711	67,422	505	5011 Wages, Non-Exempt Employees	71,988	71,988	71,988	-
-	1,441	219	-	-	-	505	5013 Wages, Part-Time	-	-	-	-
-	-	4,692	-	-	-	505	5014 Wages, Seasonal	-	-	-	-
10,010	6,770	1,633	7,000	7,000	365	505	5015 Overtime Wages	22,000	22,000	15,000	-
26,164	15,365	32,978	38,681	38,681	11,527	510	5110 Health Insurance	16,807	16,807	16,807	-
1,136	755	1,208	1,173	1,173	369	510	5111 Dental Insurance	1,059	1,059	1,059	-
1,229	585	1,083	962	962	361	510	5112 Life/AD&D/LTD Insurance	700	700	700	-
83	83	83	84	84	62	510	5114 Employee Assistance Program	63	63	63	-
7,369	6,749	11,766	12,161	12,161	4,000	510	5115 Retirement Plan	8,824	8,824	8,824	-
5,777	4,473	4,685	7,030	7,030	2,203	510	5116 Workers' Compensation Insurance	828	828	828	-
-	838	2,034	-	-	-	510	5118 Other Taxable Benefits	-	-	-	-
13,315	9,708	13,999	13,963	13,963	4,342	515	5210 FICA Taxes	10,942	10,942	10,942	-
3,114	2,272	3,274	3,266	3,266	1,016	515	5211 Medicare Taxes	2,559	2,559	2,559	-
279,429	200,395	305,567	302,532	270,532	97,667		Total Personnel	218,271	218,271	211,271	-
604	225	110	1,200	1,200	-	605	6010 Training & Education	1,200	2,570	2,570	-
-	354	54	1,000	1,000	-	605	6011 Travel & Expenses	1,200	2,800	2,800	-
-	911	612	920	920	578	605	6012 Employee Memberships	1,800	1,209	1,209	-
4,590	3,674	3,935	5,000	5,000	2,528	610	6115 Other Professional Services	5,000	5,000	5,000	-
1,260	945	1,225	1,260	1,260	280	615	6217 Mobile Phones	1,260	1,260	1,260	-
21	34	-	100	100	-	620	6313 Maint/Repair Other Equipment	100	100	100	-
50	-	100	100	100	-	640	6611 Periodicals & Books	100	100	100	-
-	-	-	-	-	-	640	6711 Advertising and Publications	-	-	-	-
855	226	971	900	900	246	645	6711 Printing & Binding	1,000	500	500	-
-	37	-	-	-	-	650	6810 Postage	-	-	-	-
7,379	6,407	7,206	10,480	10,480	3,632		Total Contractual	11,660	13,539	13,539	-
1,240	1,415	2,674	2,000	2,000	431	710	7110 Office Supplies	2,000	1,000	1,000	-
554	676	333	500	500	87	715	7210 Household Supplies	500	100	100	-
-	195	6	100	100	-	725	7411 Small Tools & Equipment	100	100	100	-
-	-	9	100	100	-	740	7713 Other Supplies	100	200	200	-
1,794	2,286	3,023	2,700	2,700	518		Total Commodities	2,700	1,400	1,400	-
288,602	209,088	315,796	315,712	283,712	101,817		Total Expenditures- PW Administration	232,631	233,210	226,210	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PUBLIC WORKS MAINTENANCE 10-35-062-XXX-XXXX			Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD							
			2013		2013				2014			
194,839	194,043	184,206	173,680	173,680	86,332	505	5011	Wages, Non-Exempt Employees	237,404	237,404	237,404	-
27,171	23,570	10,435	24,000	24,000	12,607	505	5015	Overtime Wages	24,000	24,000	31,000	-
34,080	36,363	31,749	40,666	40,666	22,142	510	5110	Health Insurance	52,362	52,362	52,362	-
1,490	1,294	1,286	1,535	1,535	564	510	5111	Dental Insurance	2,286	2,286	2,286	-
1,314	919	1,074	972	972	528	510	5112	Life/AD&D/LTD Insurance	1,233	1,233	1,233	-
103	103	103	105	105	77	510	5114	Employee Assistance Program	126	126	126	-
7,413	9,433	9,940	10,675	10,675	4,881	510	5115	Retirement Plan	13,070	13,070	13,070	-
15,342	12,094	11,793	13,759	13,759	5,450	510	5116	Workers' Compensation Insurance	18,952	18,952	18,952	-
13,033	12,561	11,563	12,256	12,256	5,769	515	5210	FICA Taxes	16,207	16,207	16,207	-
3,051	2,938	2,704	2,866	2,866	1,349	515	5211	Medicare Taxes	3,790	3,790	3,790	-
297,836	293,319	264,853	280,514	280,514	139,700	Total Personnel			369,430	369,430	376,430	-
197	220	320	400	400	-	605	6010	Training & Education	400	400	400	-
-	-	101	500	500	164	605	6011	Travel & Expenses	-	-	-	-
-	15	-	-	-	-	605	6012	Employee Memberships	-	-	-	-
486	370	306	900	900	320	610	6111	Medical Services	900	900	900	-
1,750	1,150	1,732	2,000	2,000	1,268	610	6115	Other Professional Services	200	200	200	-
5,521	5,073	4,943	5,800	5,800	2,034	615	6210	Electric	5,800	5,800	5,800	-
6,090	5,350	4,173	6,000	6,000	3,234	615	6211	Natural Gas	6,000	6,000	6,000	-
773	590	935	800	800	337	615	6212	Sewer	800	800	800	-
1,173	772	1,118	1,200	1,200	454	615	6213	Water	1,200	1,200	1,200	-
420	420	280	420	420	210	615	6217	Mobile Phones	420	420	420	-
724	722	722	600	600	360	615	6218	Pagers	-	-	-	-
2,003	1,374	878	2,200	2,200	790	620	6312	Maint/Repair Building/Facilities	6,363	6,363	6,363	-
647	647	1,400	700	700	-	620	6315	Solid Waste Disposal	700	700	700	-
125	685	-	1,200	1,200	346	630	6450	Equipment Rental	1,200	1,200	1,200	-
5,640	6,865	7,178	7,000	9,000	3,483	630	6452	Other Rentals/Leases	9,000	9,000	9,000	-
27	54	-	100	100	-	640	6611	Periodicals & Books	100	100	100	-
25,575	24,307	24,085	29,820	31,820	12,999	Total Contractual			33,083	33,083	33,083	-
944	623	1,603	1,200	1,200	697	705	7010	Uniform/Clothing	1,200	1,200	1,200	-
838	933	501	900	900	270	715	7210	Household Supplies	900	100	100	-
275	348	398	500	500	262	715	7211	Janitorial Supplies	500	500	500	-
177	650	1,788	800	800	89	715	7212	Building Maint. Supplies	800	800	800	-
1,109	1,186	1,540	1,600	1,600	1,046	715	7213	General Maint. Supplies	1,600	1,600	1,600	-
975	276	430	500	500	81	725	7411	Small Tools & Equipment	500	500	500	-
11,366	8,734	10,275	14,000	14,000	5,198	730	7511	Asphalt	14,000	14,000	14,000	-
39,861	48,961	28,581	40,000	40,000	10,524	730	7512	Concrete	-	10,000	10,000	-
7,551	4,972	4,026	8,000	8,000	3,311	730	7513	Salt	40,000	40,000	40,000	-
4,719	2,363	4,956	5,500	5,500	4,100	730	7514	Crack Sealant	8,000	8,000	8,000	-
210	157	51	300	300	344	730	7515	Rock	2,000	2,000	2,000	-
1,123	1,057	2,258	1,100	1,100	665	730	7516	Signs	5,500	5,000	5,000	-
-	-	344	300	300	-	730	7517	Street Supplies	4,000	4,000	4,000	-
69,148	70,261	56,751	74,700	74,700	26,587	735	7611	Medical Supplies	300	300	300	-
392,558	387,887	345,689	385,034	387,034	179,285	735	7612	Safety Equipment & Supplies	1,100	1,100	1,100	-
						740	7713	Other Supplies	300	300	300	-
						Total Commodities			74,700	89,400	89,400	-
						Total Expenditures- PW Maintenance			477,213	491,913	498,913	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PUBLIC WORKS MECHANICAL 10-35-063-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved	
2010	2011	2012	Adopted	Amended	YTD							
			2013		2013	2014						
42,261	32,271	44,371	44,660	44,660	21,626	505	5011	Wages, Non-Exempt Employees	88,436	88,436	44,218	-
5,510	2,302	1,458	4,500	4,500	2,825	505	5015	Overtime Wages	9,000	9,000	4,500	-
5,876	2,136	-	-	-	-	510	5110	Health Insurance	-	-	-	-
284	176	341	362	362	174	510	5111	Dental Insurance	818	818	409	-
273	112	244	217	217	119	510	5112	Life/AD&D/LTD Insurance	433	433	216	-
21	21	21	21	21	15	510	5114	Employee Assistance Program	42	42	21	-
1,595	787	1,911	2,655	2,655	1,320	510	5115	Retirement Plan	4,872	4,872	2,436	-
1,370	781	1,222	1,551	1,551	599	510	5116	Workers' Compensation Insurance	3,126	3,126	1,563	-
2,897	2,117	2,846	3,048	3,048	1,516	515	5210	FICA Taxes	6,041	6,041	3,021	-
678	495	665	713	713	355	515	5211	Medicare Taxes	1,413	1,413	706	-
60,763	41,196	53,079	57,727	57,727	28,550			Total Personnel	114,181	114,181	57,090	-
143	20	217	500	500	291	605	6010	Training & Education	500	500	500	-
-	-	-	120	120	-	615	6218	Pagers	-	-	-	-
5,603	23,951	11,597	17,500	15,750	9,613	620	6310	Maintenance/Repair Motor Vehicles	26,500	26,500	26,500	-
4,294	8,820	4,337	9,000	4,600	1,892	620	6313	Maintenance/Repair Other Equipment	9,000	9,000	9,000	-
-	-	30	100	100	-	640	6611	Periodicals & Books	100	100	100	-
10,040	32,791	16,181	27,220	21,070	11,797			Total Contractual	36,100	36,100	36,100	-
24,556	32,045	34,188	35,000	35,000	13,327	720	7310	Motor Vehicle Fuel	40,000	40,000	35,000	-
2,567	2,047	3,200	3,000	3,400	2,970	720	7311	Motor Vehicle Fluids	5,000	5,000	5,000	-
22,148	13,354	20,461	16,500	21,000	7,755	720	7312	Motor Vehicle Parts	16,500	16,500	16,500	-
1,612	1,589	2,694	3,000	3,000	765	720	7313	Motor Vehicle Tools	5,000	5,000	5,000	-
5,581	5,983	9,351	8,500	10,750	4,974	720	7314	Motor Vehicle Tires	8,500	8,500	8,500	-
382	501	421	500	500	222	725	7410	Welding Supplies	500	500	500	-
344	198	297	400	400	186	725	7411	Small Tools & Equipment	400	400	400	-
3,970	5,003	3,720	4,500	3,500	3,428	725	7412	Equipment Parts	4,500	4,500	4,500	-
121	386	271	500	500	80	735	7612	Safety Equipment & Supplies	500	500	500	-
208	694	286	300	300	280	740	7713	Other Supplies	300	300	300	-
61,489	61,800	74,891	72,200	78,350	33,987			Total Commodities	81,200	81,200	76,200	-
132,293	135,787	144,151	157,147	157,147	74,334			Total Expenditures- PW Mechanical	231,481	231,481	169,390	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description POLICE 10-40-070-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD						
			2013		2013			2014			
81,925	81,331	81,581	82,113	82,113	41,025	505	5010 Salaries, Exempt Employees	82,113	82,113	82,113	-
1,799,850	1,680,042	1,638,905	1,645,316	1,626,376	829,295	505	5011 Wages, Non-Exempt Employees	1,592,523	1,592,523	1,592,523	-
(3,701)	-	-	-	-	-	505	5014 Wages, Seasonal	-	-	-	-
41,176	48,363	41,414	50,600	50,600	18,615	505	5015 Overtime Wages	50,600	50,600	50,600	-
-	-	4,499	3,200	8,282	1,259	505	5019 Overtime Wages - The Alternative*	-	-	-	-
						505	5020 Overtime Wages - BOA	6,000	-	1,000	-
						505	5021 Overtime Wages - Court	5,000	5,000	5,000	-
258,399	249,209	301,894	358,688	351,739	165,659	510	5110 Health Insurance	363,066	363,066	363,066	-
10,073	8,504	11,592	12,903	12,700	6,073	510	5111 Dental Insurance	15,375	15,375	15,375	-
10,774	7,153	8,592	7,764	7,663	4,254	510	5112 Life/AD&D/LTD Insurance	7,527	7,527	7,527	-
717	686	681	693	683	506	510	5114 Employee Assistance Program	672	672	672	-
152,809	160,724	168,775	151,938	150,916	76,589	510	5115 Retirement Plan	130,736	130,736	130,736	-
52,918	42,337	43,739	51,835	51,794	20,687	510	5116 Workers' Compensation Ins.	55,837	55,837	55,837	-
19,080	17,866	17,430	17,940	17,940	8,827	510	5117 Uniform/Clothing Allowance	17,940	17,940	17,940	-
111,343	104,510	102,238	111,548	110,374	51,477	515	5210 FICA Taxes	108,759	108,759	108,759	-
26,059	24,442	23,915	26,088	25,813	12,039	515	5211 Medicare Taxes	25,436	25,436	25,436	-
2,561,423	2,425,166	2,445,255	2,520,627	2,496,993	1,236,305	Total Personnel		2,461,584	2,455,584	2,456,584	-
8,831	7,435	9,537	7,000	7,000	4,849	605	6010 Training & Education	7,350	7,350	7,350	-
-	-	-	1,500	1,500	1,832	605	6015 Training & Education (POST)	2,000	2,000	2,000	-
1,193	709	987	1,500	1,500	75	605	6011 Travel & Expenses	1,750	1,750	1,750	-
1,245	1,685	1,684	1,800	1,800	874	605	6012 Employee Memberships	1,800	1,800	1,800	-
-	230	165	500	500	45	610	6111 Medical Services	500	500	500	-
4,455	4,762	4,876	7,500	3,756	170	610	6115 Other Professional Services	3,700	3,700	3,700	-
-	5,463	7,171	6,500	9,350	3,825	610	6118 Other Prof. Srv- The Alternative*	-	-	-	-
380	327	419	500	500	215	610	6121 Prisoner Services	500	500	500	-
2,810	2,892	3,217	3,500	3,500	1,570	615	6217 Mobile Phones	3,200	3,200	3,200	-
-	-	-	-	-	-	620	6310 Maint/Repair Motor Vehicles	-	-	-	-
6,868	10,431	13,666	14,300	14,300	6,276	620	6311 Maint/Repair Communications Eq.	14,300	14,300	14,300	-
1,003	391	1,669	500	500	(21)	620	6312 Maint/Repair Buildings / Facilities	500	-	-	-
240	169	229	500	500	121	620	6313 Maint/Repair Other Equipment	500	500	500	-
25,867	8,039	13,970	15,629	17,127	13,764	620	6316 Maintenance Agreements	16,000	16,000	16,000	-
334	3,071	999	4,350	4,350	73	620	6318 Maint/Repair Emerg. Equipment	4,650	4,650	4,650	-
53,635	60,231	60,694	71,119	71,119	33,255	625	6410 Rejis Services	67,889	67,889	67,889	-
48,093	42,597	41,499	36,052	36,052	17,168	625	6411 Rejis Global Software Lease	36,052	36,052	36,052	-
4,309	4,311	2,439	-	-	-	630	6414 Equipment Leases	-	-	-	-
1,908	1,908	1,908	2,000	2,000	1,908	630	6452 Other Rentals/Leases	2,000	2,000	2,000	-
-	540	109	500	500	-	640	6611 Periodicals & Books	900	900	900	-
1,719	1,843	1,686	1,500	1,500	303	645	6710 Public Relations & Promotion	1,750	1,750	1,750	-
5,035	3,326	3,090	3,000	3,000	444	645	6711 Printing & Binding	4,000	3,000	3,000	-
-	-	-	-	-	-	650	6811 Interest Expense/Penalty/Fees	-	-	-	-
167,926	160,360	170,012	179,750	180,354	86,746	Total Contractual		169,341	167,841	167,841	-
1,010	713	1,380	1,000	1,000	554	705	7010 Uniform/Clothing	1,000	1,000	1,000	-
1,555	1,316	1,998	2,000	2,000	749	710	7110 Office Supplies	2,000	1,500	1,500	-
811	480	27	500	500	-	710	7112 Photographic Supplies	2,000	2,000	2,000	-
-	-	-	-	-	-	710	7114 Data Processing Supplies	-	-	-	-
1,259	1,239	1,526	1,200	1,200	468	715	7210 Household Supplies	1,400	1,300	1,300	-
41,505	49,676	50,564	50,000	50,000	22,601	720	7310 Motor Vehicle Fuel	53,000	53,000	53,000	-
6,973	4,477	3,467	4,500	4,500	-	735	7610 Ammunition	5,500	5,500	5,500	-
1,800	3,300	1,860	2,100	2,100	-	735	7613 Bullet Proof Vest Program	2,100	2,100	2,100	-
19,336	7,773	6,494	7,500	7,500	1,457	740	7713 Other Supplies	7,500	6,000	6,000	-
-	2,346	3,838	3,000	5,532	2,091	740	7720 Other Supplies- The Alternative*	-	-	-	-
2,278	2,212	1,872	2,500	2,500	762	740	7714 Prisoner Supplies	2,500	2,500	2,500	-
8,431	-	-	-	-	-	750	7500 Donation Expenditures	-	-	-	-
84,957	73,532	73,016	74,300	76,832	28,683	Total Commodities		77,000	74,900	74,900	-
-	-	-	-	-	-	825	8466 Furniture, Fixtures & Equipment	-	-	-	-
-	9,915	9,915	-	-	-	899	8211 Grant Equipment & Machinery	-	-	-	-
-	9,915	9,915	-	-	-	Total Capital		-	-	-	-
2,814,306	2,668,973	2,698,198	2,774,677	2,754,179	1,351,733	Total Expenditures- Police		2,707,924	2,698,324	2,699,325	-

*Moved to Parks & Recreation

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description		Department	City Adm.	Ways & Means	BOA
2010	2011	2012	Adopted	Amended	YTD	FIRE		Request	Recommended	Approved	Approved
			2013		2013	10-45-080-XXX-XXXX		2014			
83,468	82,862	83,065	83,659	83,659	41,860	505	5010 Salaries, Exempt Employees	83,659	83,659	83,659	-
1,322,978	1,311,463	1,302,366	1,325,714	1,313,455	654,838	505	5011 Wages, Non-Exempt Employees	1,213,172	1,213,172	1,213,172	-
-	(9,395)	-	-	-	-	505	5014 Wages, Seasonal Employees	-	-	-	-
55,766	62,170	53,712	57,745	57,745	29,566	505	5018 Wages, Holiday pay	57,745	57,745	57,745	-
84,233	80,517	106,933	85,000	85,000	60,967	505	5015 Overtime Wages	85,000	85,000	85,000	-
16,398	14,547	14,246	18,000	18,000	6,608	505	5017 FLSA Overtime Wages	18,000	18,000	18,000	-
206,376	207,242	253,644	293,560	293,560	131,919	510	5110 Health Insurance	282,411	282,411	282,411	-
6,486	5,819	8,401	9,251	9,251	4,403	510	5111 Dental Insurance	10,972	10,972	10,972	-
7,818	5,441	6,698	6,002	6,002	3,258	510	5112 Life/AD&D/LTD Insurance	5,627	5,627	5,627	-
495	495	495	504	504	366	510	5114 Employee Assistance Program	483	483	483	-
110,383	123,329	142,276	136,847	136,847	64,811	510	5115 Retirement Plan	120,979	120,979	120,979	-
85,949	77,266	88,942	106,045	106,045	42,794	510	5116 Workers' Compensation Insurance	113,691	113,691	113,691	-
13,600	13,650	13,550	13,800	13,800	6,875	510	5117 Uniform/Clothing Allowance	13,800	13,800	13,800	-
90,652	89,420	90,474	98,203	98,203	45,948	515	5210 FICA Taxes	91,225	91,225	91,225	-
21,215	20,913	21,159	22,967	22,967	10,746	515	5211 Medicare Taxes	21,335	21,335	21,335	-
2,105,815	2,085,739	2,185,960	2,257,298	2,245,040	1,104,960	Total Personnel		2,118,099	2,118,099	2,118,099	-
3,378	3,420	2,416	5,000	5,000	2,415	605	6010 Training & Education	5,000	5,000	5,000	-
-	-	-	1,000	1,000	-	605	6011 Travel & Expenses	1,000	1,000	1,000	-
1,219	1,164	1,244	1,300	1,300	765	605	6012 Employee Memberships	1,300	1,300	1,300	-
2,838	1,193	3,251	6,000	6,000	2,730	610	6111 Medical Services	5,000	5,000	11,000	-
4,210	5,120	7,818	5,000	1,832	313	610	6115 Other Professional Services	5,000	5,000	5,000	-
339,003	344,197	450,779	450,000	450,000	-	610	6116 Contracted Fire Protection	450,000	450,000	450,000	-
1,359	1,714	1,372	2,000	2,000	659	615	6217 Mobile Phones	2,000	2,000	2,000	-
14,275	2,430	2,882	9,000	9,000	1,624	620	6310 Maint/Repair Motor Vehicles	9,000	9,000	9,000	-
1,022	1,171	2,159	2,344	2,344	1,233	620	6311 Maint/Repair Communications Equip.	2,000	2,000	2,000	-
3,638	1,566	3,032	2,000	2,000	351	620	6313 Maint/Repair Other Equipment	2,000	2,000	2,000	-
1,175	1,175	1,175	1,200	1,200	-	620	6314 Software Maintenance	1,200	1,200	1,200	-
5,170	4,695	3,005	6,236	6,236	3,891	620	6316 Maintenance Agreement	6,300	6,300	6,300	-
60,606	65,372	64,686	71,000	81,258	80,242	625	6413 Central County Dispatch	70,000	70,000	70,000	-
250	285	250	300	300	250	640	6610 City Memberships	300	300	300	-
90	59	84	150	150	89	640	6611 Periodicals & Books	750	750	750	-
1,309	362	295	1,000	1,000	103	645	6710 Public Relations & Promotion	1,000	1,000	1,000	-
454	378	367	500	600	593	645	6711 Printing & Binding	500	500	500	-
439,997	434,300	544,817	564,030	571,220	95,258	Total Contractual		562,350	562,350	568,350	-
(23)	(56)	266	-	-	(34)	705	7010 Uniform/Clothing	-	-	-	-
539	378	348	500	500	236	710	7110 Office Supplies	500	500	500	-
-	93	-	100	-	-	710	7112 Photographic Supplies	100	100	100	-
1,426	1,625	1,495	1,500	1,500	737	715	7210 Household Supplies	1,500	1,500	1,500	-
196	247	291	400	400	61	715	7211 Janitorial Supplies	400	400	400	-
12,518	18,572	17,181	15,000	15,000	8,203	720	7310 Motor Vehicle Fuel	16,000	16,000	16,000	-
12,314	5,690	3,816	8,000	10,000	2,830	720	7312 Motor Vehicle Parts	7,500	7,500	7,500	-
5,873	1,339	3,471	3,500	3,500	2,338	720	7314 Motor Vehicle Tires	2,000	2,000	2,000	-
780	1,884	1,057	1,000	1,000	36	725	7411 Small Tools & Equipment	1,000	1,000	1,000	-
4,420	4,253	3,812	5,000	5,000	2,857	735	7611 Medical Supplies	5,000	5,000	5,000	-
594	360	-	1,500	1,500	115	740	7712 Chemical Supplies	1,500	1,500	1,500	-
1,582	1,411	1,108	2,000	2,000	1,448	740	7713 Other Supplies	2,000	1,500	1,500	-
3,283	2,556	152	1,000	1,000	-	740	7715 Appliances	1,000	1,000	1,000	-
2,133	2,085	1,561	1,000	1,000	256	750	7500 Donation Exp	-	-	-	-
-	-	-	-	-	-	799	7713 Other Supplies-Grant	-	-	-	-
45,635	40,437	34,556	40,500	42,400	19,082	Total Commodities		38,500	38,000	38,000	-
56,671	-	21,745	-	-	-	899	8211 Grant Equipment & Machinery	-	-	-	-
56,671	-	21,745	-	-	-	Total Capital		-	-	-	-
2,648,119	2,560,477	2,787,078	2,861,828	2,858,660	1,219,300	Total Expenditures- Fire		2,718,949	2,718,449	2,724,449	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description DEBT SERVICE 10-99-999-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
									2014	
303,018	-	-	-	-	-	999 9000 Principal	-	-	-	-
8,013	-	-	-	-	-	999 9001 Interest	-	-	-	-
311,031	-	-	-	-	-	Total Debt Service	-	-	-	-
311,031	-	-	-	-	-	Total Expenditures- Debt Service	-	-	-	-

City of Crestwood, Missouri
General Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013	10-00-000-000-8000			2014	
192,229	476,543	-	-	-	-	000 8000 Transfer Out	-	-	-	-
192,229	476,543	-	-	-	-	Total Other Financing Uses	-	-	-	-

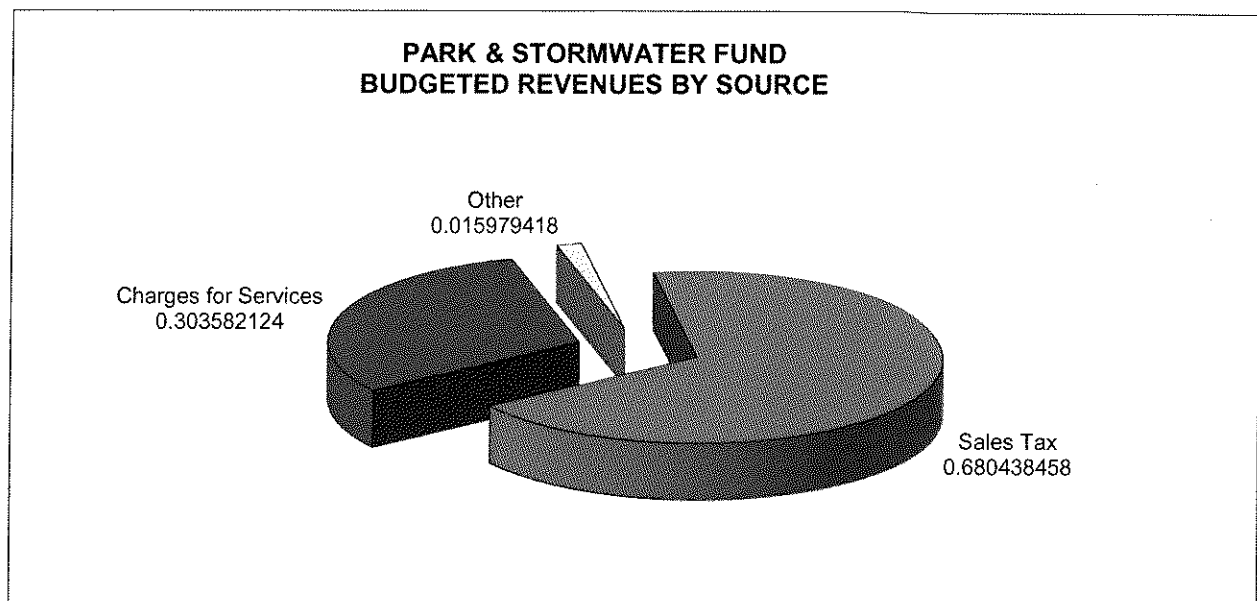
Overview

The activities related to the City's parks and recreation programs are recorded in the Park & Stormwater Fund. Park & Stormwater Fund revenues are largely generated by sales tax and charges for services and will be used to fund expenditures incurred by the following departments and divisions in 2014:

- Department of Parks & Recreation
 - Parks & Recreation
 - Recreation Programs
 - Aquatic Center
 - Historical Facility
- Department of Public Works
 - Public Works
 - Street Maintenance (Sweeping)
 - Park Maintenance

Analysis of Revenue Sources

The Park & Stormwater Fund is expected to realize revenues of \$1,847,850 during 2014. These revenues are comprised of sales tax, charges for services, investment earnings and other revenues. The following graph depicts the breakdown of revenues by source:



Sales taxes

Approximately 68 percent of Park & Stormwater Fund revenues are expected to be generated by a ½-cent Park & Stormwater sales tax.

For nearly a decade, the City of Crestwood has realized decreases in sales tax revenues. However, with new businesses opening and the payoff of the Watson Plaza TIF, the City has budgeted revenues of approximately \$1.24 million for 2014.

Charges for services

Approximately 30 percent of Park & Stormwater Fund revenues are expected to be generated from charges for services. Of the total amount budgeted for charges for services, the Aquatic Center will generate 51 percent, the Community Center will produce 10 percent and Recreation Programs will bring in the remaining 39 percent.

The Aquatic Center generates revenues from sales of passes, admission fees, concession sales and rentals. The Whitecliff Park Community Center offers recreational passes, concessions and rentals. Revenues are also generated from resident and non-resident fitness, performing arts, sports, camp and swimming programs.

Other

The remaining 2 percent of Park & Stormwater Fund revenues consists of investment earnings and miscellaneous revenues.

City of Crestwood, Missouri
Park and Stormwater Fund Revenues
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	PARK AND STORMWATER FUND REVENUES		Department Projections	City Adm. Recommended	Ways & Means Approved	BOA Approved				
2010	2011	2012	Adopted 2013	Amended 2013	YTD 2013										
1,103,441	1,171,546	1,123,551	1,268,949	1,268,949	592,678	405	4013	Half-Cent Sales Tax	1,240,000	1,240,000	1,240,001	1,240,001			
122,411	63,924	57,941	-	-	36,557	405	4016	Half-Cent TIF Sales Tax	-	-	-	-			
1,225,852	1,235,471	1,181,493	1,268,949	1,268,949	629,235	Total Sales Tax						1,240,000	1,240,000	1,240,001	1,240,001
124,957	126,122	128,177	126,500	126,500	90,734	435	4310	Aquatic Center Pass	126,500	126,500	126,500	126,500			
13,891	14,104	17,155	14,500	14,500	12,570	435	4311	Aquatic/Community Center Pass	14,500	14,500	14,500	14,500			
75,075	74,500	89,814	80,000	80,000	24,887	435	4312	Aquatic Center Daily Admissions	78,000	80,000	80,000	80,000			
51,485	48,525	52,377	53,000	53,000	17,340	435	4313	Aquatic Center Concessions	52,000	52,000	52,000	52,000			
5,970	4,198	3,095	5,500	5,500	2,062	435	4314	Aquatic Center Rental	4,500	4,500	4,500	4,500			
222	214	284	150	150	37	435	4315	Aquatic Center Locker Rental	150	150	150	150			
5,885	10,218	10,212	10,000	10,000	5,225	435	4316	Aquatic Center I.D. Cards	10,000	10,000	10,000	10,000			
277,484	277,880	301,113	289,650	289,650	152,855	Total Aquatic Center						285,650	287,650	287,650	287,650
17,865	18,965	16,232	19,000	19,000	8,961	440	4410	Community Center Recreation Pass	18,000	18,000	18,000	18,000			
774	744	794	800	800	426	440	4411	Community Center Concessions	800	800	800	800			
9,687	10,396	8,390	10,000	10,000	4,943	440	4412	Racquetball Courts	9,000	10,000	10,000	10,000			
32	970	3,260	2,000	2,000	2,050	440	4413	League/Court Fees	2,000	2,000	2,000	2,000			
13,308	13,448	16,488	14,000	14,000	6,485	440	4414	Community Center Room Rentals	14,000	16,000	16,000	16,000			
-	-	-	-	-	-	440	4415	Community Center Locker Rentals	-	-	-	-			
6,496	8,524	8,318	8,500	8,500	4,963	440	4417	Community Center Guest Fees	8,500	8,500	8,500	8,500			
4,140	3,836	3,753	4,000	4,000	2,200	440	4418	Tennis/Racquetball Court Pass	4,000	4,000	4,000	4,000			
-	-	-	-	-	-	440	4419	Instructions for Net	-	-	-	-			
-	-	-	-	-	-	440	4420	Miscellaneous Community Center	-	-	-	-			
52,301	56,882	57,233	58,300	58,300	30,027	Total Community Center						56,300	59,300	59,300	59,300
28,849	30,790	26,777	30,000	30,000	17,123	445	4510	Fitness-Residents	28,000	28,000	28,000	28,000			
18,156	20,288	17,251	19,000	19,000	10,689	445	4511	Fitness-Non Resident	19,000	19,000	19,000	19,000			
7,576	7,079	6,572	7,000	7,000	1,072	445	4514	Performing Arts/Dance-Resident	7,000	8,000	8,000	8,000			
7,661	8,339	7,264	9,000	9,000	756	445	4515	Performing Arts/Dance-Non Resident	7,500	7,500	7,500	7,500			
596	1,340	661	1,000	1,000	389	445	4518	Arts-Resident	1,000	1,000	1,000	1,000			
761	951	473	600	600	307	445	4519	Arts-Non Residents	600	600	600	600			
12,909	13,699	14,207	13,700	13,700	7,217	445	4522	Gen Sports & Leagues-Resident	13,700	13,700	13,700	13,700			
24,549	17,837	16,358	20,000	20,000	7,581	445	4523	Gen Sports & Leagues-Non Resident	18,000	18,000	18,000	18,000			
36	51	202	100	100	100	445	4526	Clubs-Resident	100	100	100	100			
1,361	1,438	1,380	1,300	1,300	358	445	4527	Clubs-Non Resident	850	850	850	850			
27,117	32,829	36,283	37,500	37,500	38,503	445	4530	Day Camp- Resident	38,500	38,500	38,500	38,500			
9,449	7,241	9,414	10,000	10,000	7,657	445	4531	Day Camp-Non Resident	8,500	9,500	9,500	9,500			
5,285	5,805	7,945	16,500	16,500	16,077	445	4534	Swim Programs-Resident	16,500	16,500	16,500	16,500			
3,840	4,065	6,418	17,500	17,500	11,000	445	4535	Swim Programs-Non Resident	14,000	14,000	14,000	14,000			
8,369	8,912	6,555	9,200	9,200	4,208	445	4538	Special Events	9,000	9,000	9,000	9,000			
3,708	6,027	6,875	6,000	6,000	3,174	445	4539	Consignment Sales	6,000	6,000	6,000	6,000			
105	1,405	1,818	1,500	1,500	130	445	4542	Day Trips-Resident	1,500	1,500	1,500	1,500			
355	1,414	1,637	1,000	1,000	690	445	4543	Day Trips-Non Resident	1,500	1,500	1,500	1,500			
10,654	17,691	17,067	17,000	17,000	16,125	445	4546	YTP/WSP-Resident	17,500	17,500	17,500	17,500			
1,430	440	310	300	300	130	445	4547	YTP/WSP-Non Resident	300	300	300	300			
172,765	187,438	185,457	218,200	218,200	143,275	Total Recreation Programs						209,050	211,050	211,050	211,050
884	1,115	737	700	700	885	450	4610	Sappington House Admissions	1,500	1,500	1,500	1,500			
4,000	4,800	950	1,500	1,500	3,275	450	4611	Sappington House Barn Rental	7,000	9,600	9,600	9,600			
-	-	-	-	-	-	450	4615	Sappington Barn Gross Sales	2,320	2,000	2,000	2,000			
4,884	5,915	1,687	2,200	2,200	4,160	450	4612	Sappington House History Books	-	-	-	-			
-	-	-	-	-	-	Total Historic Facility						10,820	13,100	13,100	13,100
3,322	1,841	1,923	2,100	2,100	1,701	455	4650	Soft Ball/Volleyball Fields	2,100	3,100	3,100	3,100			
6,109	6,033	6,968	6,000	6,000	6,965	455	4651	Picnic Reservations	7,000	7,000	7,000	7,000			
65	403	25	250	250	52	455	4652	Park Facilities	500	500	500	500			
9,496	8,277	8,916	8,350	8,350	8,718	Total Other Recreation Income						9,600	10,600	10,600	10,600
2,095	1,625	1,103	1,000	1,000	576	460	4675	Animal Impoundment	1,000	-	-	-			
2,813	1,615	-	-	-	-	460	4676	Pet Tags	-	-	-	-			
4,908	3,240	1,103	1,000	1,000	576	460	4679	Free Summer Concert	1,000	1,000	1,000	1,000			
-	-	-	-	-	-	Total Other Park Operations						2,000	1,000	1,000	1,000
323	505	574	650	650	142	465	4710	Interest	550	550	551	551			
323	505	574	650	650	142	465	4713	Interest	-	-	-	-			
-	-	-	-	-	-	Total Interest						550	550	551	551
5,472	8,218	7,383	8,000	8,000	2,550	470	4700	Friends of Animals	8,000	-	-	-			
-	10,671	18,131	15,000	20,000	9,330	470	4749	Program revenue- The Alternative	-	20,000	20,000	20,000			
85	49	20	100	100	-	470	4750	Other Income	100	100	100	100			
10,194	9,156	12,347	9,500	9,500	-	470	4754	Swim and Dive	12,500	13,500	13,500	13,500			
15,751	28,094	37,881	32,600	37,600	11,880	Total Other Revenue						20,600	33,600	33,600	33,600
-	5,570	4,000	-	-	-	475	4812	Grant Revenue	-	-	-	-			
-	5,570	4,000	-	-	-	Total Grants						-	-	-	-
1,763,764	1,809,272	1,779,457	1,879,899	1,884,899	980,868	TOTAL REVENUES- PARK AND STORMWATER FUND						1,834,570	1,856,850	1,856,852	1,856,852
750,000	778,543	850,351	-	-	-	000	8000	Transfer In	-	-	-	-			
2,513,764	2,587,815	2,629,808	1,879,899	1,884,899	980,868	TOTAL REVENUES AND TRANSFERS IN- PARK AND STORMWATER FUND						1,834,570	1,856,850	1,856,852	1,856,852

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures- Summary
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Department and Division	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
2014										
PUBLIC WORKS										
Public Works- Street Maintenance										
5,085	5,195	4,870	6,000	6,000	2,289	Contractual Services	6,000	6,000	6,000	-
-	-	-	-	-	-	Capital	-	-	-	-
5,085	5,195	4,870	6,000	6,000	2,289	Sub-Total	6,000	6,000	6,000	-
Public Work- Park Maintenance										
198,328	191,337	192,745	214,638	214,638	102,237	Personnel Services	210,901	201,901	201,901	-
87,261	98,475	100,584	105,220	105,370	34,194	Contractual Services	112,220	106,120	106,120	-
14,252	11,700	13,123	20,500	20,350	5,430	Commodities	20,650	17,150	17,150	-
-	-	-	-	-	-	Capital	-	-	-	-
299,841	301,512	306,452	340,358	340,358	141,861	Sub-Total	343,771	325,171	325,171	-
304,826	306,707	311,322	346,358	346,358	144,150	Total Expenditures- Public Works	349,771	331,171	331,171	-
PARKS AND RECREATION										
Parks & Recreation- Recreation Programs										
365,180	346,332	360,480	372,436	372,436	179,552	Personnel Services	381,139	380,139	380,139	-
163,294	180,060	194,271	214,620	215,070	77,984	Contractual Services	229,695	218,095	218,095	-
38,578	38,734	41,130	46,900	48,050	16,174	Commodities	53,650	47,400	47,400	-
10,849	1,750	11,850	12,000	12,000	-	Capital	7,200	7,200	7,200	-
597,901	566,876	607,732	647,956	647,556	276,710	Sub-Total	671,684	652,834	652,834	-
Parks & Recreation- Aquatic Center										
32,175	26,108	29,109	32,181	32,181	6,473	Personnel Services	32,210	32,210	32,210	-
277,752	293,666	309,890	300,100	300,100	150,895	Contractual Services	267,944	299,844	299,844	-
37,141	32,748	32,591	44,400	44,800	12,105	Commodities	44,450	38,600	38,600	-
4,122	1,287	6,737	17,500	17,500	15,056	Capital	27,500	27,500	27,500	-
351,190	356,009	378,326	394,181	394,581	186,529	Sub-Total	392,104	398,154	398,154	-
Parks & Recreation- Historic Facility										
-	-	-	-	-	-	Personnel Services	-	-	-	-
21,628	21,975	17,563	24,000	24,000	11,608	Contractual Services	24,000	22,800	22,800	-
1,210	1,012	1,346	1,000	1,000	2,289	Commodities	1,000	1,000	1,000	-
22,839	22,987	18,910	25,000	25,000	13,896	Sub-Total	25,000	23,800	23,800	-
971,930	945,872	1,004,969	1,067,138	1,067,138	477,136	Total Expenditures- Parks and Recreation	1,088,789	1,074,789	1,074,789	-
DEBT SERVICE										
1,062,011	1,062,098	-	-	-	-	Debt Service	-	-	-	-
1,062,011	1,062,098	-	-	-	-	Sub-Total	-	-	-	-
SUMMARY										
595,683	565,777	582,335	619,255	619,255	290,261	Personnel Services	624,250	614,250	614,250	-
-	-	-	-	-	-	Merit Pay Increase (Maximum 1%)	-	-	6,143	-
575,020	599,570	627,178	649,940	650,540	276,971	Contractual Services	659,859	652,859	652,859	-
91,181	84,195	88,191	114,800	114,200	38,998	Commodities	119,750	104,150	104,150	-
14,971	3,037	18,587	29,500	29,500	15,056	Capital	34,700	34,700	34,700	-
1,062,011	1,062,098	-	-	-	-	Debt Service ^B	-	-	-	-
TOTAL EXPENDITURES- PARK AND STORMWATER FUND										
2,338,866	2,314,677	1,316,291	1,413,495	1,413,495	621,286		1,438,559	1,405,959	1,412,102	-
-	-	-	450,000	450,000	225,000	Transfers Out	450,000	450,000	-	-
2,338,866	2,314,677	1,316,291	1,863,495	1,863,495	846,286	TOTAL EXPENDITURES AND TRANSFERS OUT- PARK AND STORMWATER FUND	1,888,559	1,855,959	1,412,102	-

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PUBLIC WORKS STREET MAINTENANCE 23-35-062-XXX-XXXX		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted 2013	Amended 2013	YTD 2013						
5,065	5,195	4,870	6,000	6,000	2,289	612 6151	Street Sweeping	6,000	6,000	6,000	-
-	-	-	-	-	-	612 6153	Curb & Gutter	-	-	-	-
-	-	-	-	-	-	612 6155	Mill and Overlay	-	-	-	-
5,065	5,195	4,870	6,000	6,000	2,289		Total Contractual	6,000	6,000	6,000	-
-	-	-	-	-	-	805 8015	Storm Water Repairs	-	-	-	-
-	-	-	-	-	-		Total Capital	-	-	-	-
5,065	5,195	4,870	6,000	6,000	2,289		Total Expenditures- PW Street Maint	6,000	6,000	6,000	-

City of Crestwood, Missouri
Park and Stormwater Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PUBLIC WORKS PARK MAINTENANCE 23-38-064-XXX-XXXX			Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted 2013	Amended 2013	YTD 2013							
130,188	125,381	131,103	131,957	131,957	65,772	505	5011	Wages, Non-Exempt Employees	131,957	131,957	131,957	-
6,144	5,088	4,880	8,000	8,000	2,498	505	5014	Wages, Seasonal	8,000	5,000	5,000	-
14,810	15,275	5,584	16,000	16,000	8,780	505	5015	Overtime Wages	16,000	10,000	10,000	-
24,252	22,704	27,722	31,743	31,743	12,451	510	5110	Health Insurance	28,224	28,224	28,224	-
882	809	1,053	1,129	1,129	543	510	5111	Dental Insurance	1,347	1,347	1,347	-
641	582	728	647	647	358	510	5112	Life/AD&D/LTD Insurance	647	647	647	-
62	62	62	63	63	46	510	5114	Employee Assistance Program	63	63	63	-
4,792	6,100	7,273	7,990	7,990	4,037	510	5115	Retirement Plan	7,398	7,398	7,398	-
5,743	4,650	4,220	5,178	5,178	2,026	510	5116	Workers' Compensation Ins	5,334	5,334	5,334	-
8,784	8,881	8,366	9,669	9,669	4,643	515	5210	FICA Taxes	9,669	9,669	9,669	-
2,051	2,025	1,957	2,261	2,261	1,086	515	5211	Medicare Taxes	2,261	2,261	2,261	-
198,328	191,337	192,745	214,638	214,638	102,237			Total Personnel	210,901	201,901	201,901	-
248	204	454	800	800	40	605	6010	Training & Education	800	400	400	-
-	236	396	400	400	291	605	6011	Travel & Expenses	400	400	400	-
30	230	30	250	250	-	605	6012	Employee Memberships	400	300	300	-
123	462	704	500	650	158	610	6111	Medical Services	500	500	500	-
-	180	-	100	100	-	610	6115	Other Professional Services	200	200	200	-
50,892	49,918	47,060	53,000	53,000	14,825	612	6150	Contract Mowing	58,500	58,500	58,500	-
5,890	17,105	8,889	14,500	14,500	2,060	612	6160	Contractual Tree Service	14,500	10,000	10,000	-
6,408	7,545	7,888	7,800	7,800	4,164	615	6210	Electric	7,800	7,800	7,800	-
4,190	2,884	2,926	3,000	3,000	897	615	6212	Sewer	3,000	3,000	3,000	-
828	570	738	800	800	281	615	6213	Water	800	800	800	-
5,854	5,477	4,909	6,600	6,600	1,671	615	6214	Street Lighting	6,600	6,000	6,000	-
420	420	420	420	420	210	615	6217	Mobile Phones	420	420	420	-
164	167	236	150	150	130	615	6218	Pagers	-	-	-	-
-	255	45	200	200	-	620	6311	Maint/Repair Communications Equip.	200	200	200	-
3,297	5,352	18,434	8,000	8,000	2,607	620	6312	Maint/Repair Buildings/Facilities	10,500	10,500	10,500	-
1,784	2,118	1,319	2,000	2,000	2,132	620	6315	Solid Waste Disposal	2,000	2,000	2,000	-
6,225	3,997	5,142	5,600	5,600	4,422	620	6317	Maint/Repair Grounds	6,500	6,000	6,000	-
858	1,280	1,014	1,200	1,200	507	630	6452	Other Rentals/Leases	1,200	1,000	1,000	-
50	65	-	100	100	-	640	6811	Periodical & Books	100	100	100	-
87,261	98,475	100,584	105,220	105,370	34,154			Total Contractual	112,220	106,120	106,120	-
301	457	476	500	500	438	705	7010	Uniform/Clothing	600	600	600	-
2,055	1,489	1,840	2,100	2,100	646	715	7211	Janitorial Supplies	2,200	1,500	1,500	-
1,902	3,883	3,594	4,000	4,000	1,211	715	7212	Building Maint. Supplies	4,000	4,000	4,000	-
1,719	374	211	2,200	2,200	313	725	7411	Small Tools & Equipment	2,200	1,500	1,500	-
-	-	65	100	100	102	735	7611	Medical Supplies	300	200	200	-
3,182	3,482	4,092	5,500	5,500	1,134	740	7711	Agricultural Supplies	5,400	5,500	5,500	-
974	423	845	900	750	95	740	7712	Chemical Supplies	750	750	750	-
53	20	-	200	200	-	740	7713	Other Supplies	200	100	100	-
4,066	1,572	2,001	5,000	5,000	1,491	745	7905	Recreation Supplies	5,000	3,000	3,000	-
14,252	11,700	13,123	20,600	20,350	6,430			Total Commodities	20,650	17,150	17,150	-
-	-	-	-	-	-	805	8015	Park Improvements	-	-	-	-
-	-	-	-	-	-			Total Capital	-	-	-	-
299,841	301,612	306,452	340,358	340,358	141,861			Total Expenditures- PW Park Maintenance	343,771	326,171	325,171	-

City of Crestwood, Missouri
Park and Stormwater Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PARKS AND RECREATION 23-50-090-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
									2014	
52,021	-	-	-	-	-	505 5010 Salaries, Exempt Employees				-
183,641	219,417	225,474	226,944	226,944	113,365	505 5011 Wages, Non-Exempt Employees	226,944	226,944	226,944	-
12,824	14,504	14,557	14,500	14,500	6,678	505 5013 Wages, Part-Time Employees	14,500	14,500	14,500	-
4,467	2,246	2,590	4,400	4,400	5,825	505 5014 Wages, Seasonal	3,000	3,000	3,000	-
4,974	5,023	4,958	6,000	6,000	2,983	505 5015 Overtime Wages	6,000	6,000	6,000	-
21,632	28,118	30,011	27,000	27,000	6,349	505 5016 Wages, Day Camp Employees	28,000	28,000	28,000	-
-	-	-	-	-	-	505 5019 Overtime Wages - The Alternative*	4,250	4,250	4,250	-
48,374	42,953	45,230	54,864	54,864	25,518	510 5110 Health Insurance	58,271	58,271	58,271	-
1,705	1,551	1,920	1,896	1,896	912	510 5111 Dental Insurance	2,286	2,286	2,286	-
1,529	1,023	1,349	1,209	1,209	662	510 5112 Life/AD&D/LTD Insurance	1,209	1,209	1,209	-
124	124	124	126	126	83	510 5114 Employee Assistance Program	126	126	126	-
7,751	8,455	11,780	12,579	12,579	8,295	510 5115 Retirement Plan	11,983	11,983	11,983	-
5,880	2,811	2,576	1,587	1,587	1,210	510 5116 Workers' Compensation Ins	1,868	1,868	1,868	-
16,373	15,488	16,138	17,288	17,288	7,813	515 5210 FICA Taxes	17,589	17,589	17,589	-
3,784	3,622	3,774	4,043	4,043	1,627	515 5211 Medicare Taxes	4,114	4,114	4,114	-
365,180	346,332	360,480	372,436	372,436	175,552	Total Personnel	381,139	380,139	380,139	-
146	1,130	285	900	900	180	605 6010 Training & Education	900	900	900	-
-	95	173	300	300	45	605 6011 Travel & Expenses	300	300	300	-
1,008	680	1,083	1,400	1,400	1,163	605 6012 Employee Memberships	1,400	1,400	1,400	-
15	-	-	100	100	-	610 6111 Medical Services	100	100	100	-
7,752	8,068	7,406	8,300	7,800	3,807	610 6115 Other Professional Services	8,300	8,300	8,300	-
-	-	-	-	-	-	610 6118 Other Prof. Svc. The Alternative *	8,875	8,875	8,875	-
3,058	5,137	6,191	3,800	3,800	2,670	610 6125 Other Prof. Friends/Animals	8,300	-	-	-
38,982	41,893	41,846	44,000	44,000	17,557	615 6210 Electric	45,000	45,000	45,000	-
11,063	6,550	6,719	8,000	8,000	1,195	615 6212 Sewer	8,000	8,000	8,000	-
9,217	8,889	10,042	9,000	9,000	2,832	615 6213 Water	9,500	9,500	9,500	-
350	420	420	420	420	210	615 6217 Mobile Phones	420	420	420	-
11,841	9,395	14,856	18,000	19,500	10,649	620 6312 Maint/Repair Buildings / Facilities	19,500	19,500	19,500	-
3,900	2,348	2,493	3,500	3,500	1,313	620 6313 Maint/Repair Other Equipment	3,500	3,500	3,500	-
128	166	172	200	200	-	640 6710 Public Relations & Promotions	200	-	-	-
3,199	3,908	5,052	4,200	4,200	1,490	645 6711 Printing & Binding	4,400	4,400	4,400	-
2,839	2,544	2,564	2,800	2,800	1,139	650 6810 Postage	2,800	2,800	2,800	-
4,362	4,910	5,450	4,500	4,500	2,479	650 6811 Interest Expense/Penalty/Fees	4,500	4,500	4,500	-
17	1,098	231	200	200	11	650 6817/18 Cash Over/ Short	200	100	100	-
30,973	31,729	30,244	27,000	27,000	10,637	655 6910 Fitness Contractual Services	27,000	27,000	27,000	-
10,305	10,584	9,801	12,000	11,450	4,976	655 6914 Performing Arts/Dance Cont Svc	11,000	10,000	10,000	-
-	324	564	500	500	370	655 6918 Arts Instructors	500	500	500	-
23,816	21,434	24,110	25,000	25,000	8,977	655 6922 Gen Sports & Leagues Cont Svc	25,000	24,000	24,000	-
-	-	-	500	500	-	655 6930 Day Camp Contractual	500	500	500	-
4,493	4,824	7,182	22,500	22,500	-	655 6934 Swim Program Contractual Svc	22,500	21,500	21,500	-
5,010	3,875	3,646	5,000	5,000	2,335	655 6938 Special Event Contractual Svc	4,000	4,000	4,000	-
93	-	-	500	500	-	655 6942 Day Trip Contractual Services	1,000	1,000	1,000	-
10,929	10,270	13,742	12,000	12,000	4,150	655 6946 YTP/WSP Contractual Services	12,000	12,000	12,000	-
183,294	180,060	194,271	214,620	215,079	77,984	Total Contractual	228,695	218,095	218,095	-
435	405	-	250	250	-	705 7010 Uniform/Clothing	250	250	250	-
1,167	1,134	1,483	1,200	1,200	432	710 7110 Office Supplies	1,200	1,200	1,200	-
898	-	2,113	950	450	-	710 7112 Photographic Supplies	450	450	450	-
321	64	169	450	450	50	715 7210 Household Supplies	450	100	100	-
3,893	3,454	4,051	4,000	4,000	2,681	715 7211 Janitorial Supplies	4,000	4,000	4,000	-
4,219	2,252	6,704	4,500	4,500	1,234	715 7213 General Maint. Supplies	4,500	4,500	4,500	-
-	-	-	-	-	-	720 7311 Motor Vehicle Fluids	-	-	-	-
14	-	571	200	200	-	725 7411 Small Tools & Equipment	200	200	200	-
90	119	-	150	150	91	735 7611 Medical Supplies	150	150	150	-
350	8	-	500	-	-	740 7713 Other Supplies	500	500	500	-
3,531	5,979	6,715	6,000	6,000	2,172	740 7717 Consignment Expense	6,000	6,000	6,000	-
5,625	5,470	5,836	5,500	5,500	2,346	740 7719 Other supplies - Friends/Animals	5,500	-	-	-
-	-	-	-	-	-	740 7720 Other Supplies- The Alternative*	6,000	6,000	6,000	-
180	135	63	300	300	50	745 7905 Recreation Supplies	300	300	300	-
100	253	16	500	500	-	745 7910 Fitness Supplies	500	500	500	-
290	750	583	450	1,000	978	745 7914 Performing Arts/Dance Supplies	1,100	1,100	1,100	-
-	90	24	200	200	50	745 7918 Arts Supplies	200	200	200	-
3,310	1,736	574	4,000	4,000	2,855	745 7922 Gen. Sports & League Supplies	4,000	4,000	4,000	-
-	18	-	50	50	-	745 7928 Club Supplies	50	50	50	-
5,663	5,333	4,482	3,500	3,500	995	745 7930 Day Camp Supplies	3,000	3,000	3,000	-
-	-	-	4,800	4,400	45	745 7934 Swim Program Supplies	4,400	4,000	4,000	-
3,038	3,910	2,506	4,400	4,400	1,771	745 7938 Special Event Supplies	3,000	3,000	3,000	-
555	2,279	2,608	1,000	1,000	320	745 7942 Day Trip Supplies	1,500	1,500	1,500	-
4,900	5,347	2,652	6,000	6,000	3,104	745 7946 YTP/WSP Supplies	5,000	5,000	5,000	-
-	-	-	-	-	-	745 7950 Summer Concert	1,400	1,400	1,400	-
38,578	38,734	41,130	48,900	48,050	19,174	Total Commodities	53,650	47,400	47,400	-
-	-	-	-	-	-	805 8016 Architectural Svcs-Whitecliff	-	-	-	-
-	-	7,000	-	-	-	805 8020 Park Improvements	-	-	-	-
8,309	-	-	6,500	6,500	-	825 8410 Furniture	-	-	-	-
2,540	1,750	4,850	5,500	5,500	-	825 8460 Fitness Equipment	7,200	7,200	7,200	-
10,849	1,750	11,860	12,000	12,000	-	Total Capital	7,200	7,200	7,200	-
597,901	566,876	607,732	647,956	647,556	276,710	Total Expenditures- Parks & Rec.	671,684	652,834	652,834	-

*Moved from General Fund Police Department

City of Crestwood, Missouri
Park and Stormwater Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description AQUATIC CENTER 23-50-091-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
									2014	
28,902	28,198	26,430	29,000	29,000	7,691	505 5011 Wages, Non-Exempt Employees				
1,061	(94)	657	963	963	194	505 5014 Wages, Seasonal Employees	29,000	29,000	29,000	-
1,792	1,624	1,639	1,798	1,798	477	510 5116 Workers' Compensation Insurance	992	992	992	-
419	380	383	421	421	112	515 5210 FICA Taxes	1,798	1,798	1,798	-
						515 5211 Medicare Taxes	421	421	421	-
32,175	28,108	29,109	32,181	32,181	8,473	Total Personnel	32,210	32,210	32,210	-
191,462	198,403	207,317	210,000	210,000	120,968	610 6115 Other Professional Services	215,444	215,444	215,444	-
28,841	30,135	30,717	32,000	32,000	3,469	615 6210 Electric	32,000	32,000	32,000	-
13,721	13,100	14,857	13,200	13,200	2,389	615 6212 Sewer	14,000	14,000	14,000	-
17,475	17,706	20,328	18,000	18,000	5,584	615 6213 Water	18,000	18,000	18,000	-
						615 6217 Telephone				-
18,588	28,414	29,642	20,000	19,520	16,230	620 6312 Maint/Repair Buildings / Facilities		12,000	12,000	-
		1,175		480	480	620 6313 Maint/Repair Other Equipment	500	500	500	-
85			900	900	90	620 6317 Maint/Repair Grounds	900	900	900	-
840	840	840	1,000	1,000	280	630 6452 Other Rentals/Leases	1,000	1,000	1,000	-
800	800	182	800	800	844	645 6711 Printing & Binding	900	900	900	-
61	(29)	(157)	200	200	(1)	650 6817 Cash Over/Short	200	100	100	-
4,869	4,497	4,989	4,000	4,000	562	655 6995 Swim & Dive Officials	5,000	5,000	5,000	-
277,752	293,866	309,890	300,100	300,100	150,895	Total Contractual	287,944	299,844	299,844	-
297	375	493	400	400	264	705 7010 Uniform/Clothing	400	400	400	-
41	180	394	400	400	24	710 7110 Office Supplies	400	200	200	-
875			900	900	112	710 7112 Photographic Supplies	450			-
4,630						715 7212 Building Maint. Supplies				-
	3,381	5,171	6,500	6,500	1,194	715 7213 General Maint. Supplies	6,500	5,000	5,000	-
						725 7412 Equipment Parts				-
1,066	679	202	1,200	1,200	482	740 7713 Other Supplies	1,200	1,000	1,000	-
3,463	5,045	4,593	7,000	7,400	241	745 7718 Swim & Dive Supplies	7,500	5,500	5,500	-
26,770	23,109	21,738	28,000	28,000	9,809	745 7950 Concession Supplies	28,000	26,500	26,500	-
37,141	32,748	32,591	44,400	44,800	12,105	Total Commodities	44,450	38,600	38,600	-
4,122	1,267	6,737	17,500	17,500	15,056	825 8470 Pool Equipment	27,500	27,500	27,500	-
4,122	1,267	6,737	17,500	17,500	15,056	Total Capital	27,500	27,500	27,500	-
351,190	356,009	378,328	394,181	394,581	186,529	Total Expenditures- Aquatic Center	392,104	388,154	398,154	-

City of Crestwood, Missouri
Park and Stormwater Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description HISTORIC FACILITY 23-60-092-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted 2013	Amended 2013	YTD 2013					
-	-	-	-	-	-	510 5110 Health Insurance	-	-	-	-
-	-	-	-	-	-	510 5111 Dental Insurance	-	-	-	-
-	-	-	-	-	-	510 5115 Retirement Plan	-	-	-	-
-	-	-	-	-	-	Total Personnel	-	-	-	-
1,200	1,200	1,200	1,200	1,200	500	610 6115 Other Professional Services	1,200	-	-	-
5,827	8,598	8,958	8,600	8,600	4,971	615 6210 Electric	8,600	8,600	8,600	-
2,053	2,250	1,747	2,300	2,300	1,466	615 6211 Natural Gas	2,300	2,300	2,300	-
2,752	2,824	2,864	2,900	2,900	328	615 6212 Sewer	2,900	2,900	2,900	-
2,342	2,619	2,782	2,700	2,700	610	615 6213 Water	2,700	2,700	2,700	-
2,539	598	-	1,500	1,500	-	615 6215 Telephone	1,500	1,500	1,500	-
4,366	3,128	1,860	4,000	4,000	3,673	620 6312 Maint/Repair Buildings / Facilities	4,000	4,000	4,000	-
520	523	153	400	400	60	620 6313 Maint/Repair Other Equipment	400	400	400	-
-	235	-	400	400	-	620 6317 Maint/Repair Grounds	400	400	400	-
21,628	21,975	17,663	24,000	24,000	11,608	Total Contractual	24,000	22,800	22,800	-
23	-	105	100	100	-	715 7211 Janitorial Supplies	100	100	100	-
1,187	1,012	1,242	900	900	2,289	715 7212 Building Maint. Supplies	900	900	900	-
1,210	1,012	1,346	1,000	1,000	2,289	Total Commodities	1,000	1,000	1,000	-
22,839	22,987	18,910	25,000	25,000	13,896	Total Expenditures- Historic Fac.	25,000	23,800	23,800	-

City of Crestwood, Missouri
Park and Stormwater Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description DEBT SERVICE ^A 23-99-999-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Amended	Amended	YTD					
			2013		2013					
937,696	984,118	-	-	-	-	999 9000 Principal	-	-	-	-
124,314	77,980	-	-	-	-	999 9001 Interest	-	-	-	-
1,062,011	1,062,098	-	-	-	-	Total Debt Service	-	-	-	-
1,062,011	1,062,098	-	-	-	-	Total Expenditures- Debt Service	-	-	-	-

NOTES:

^A Debt Service expenditures are budgeted in this fund but transferred out at year-end to the Debt Service Fund for financial statement presentation

City of Crestwood, Missouri
Park and Stormwater Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description TRANSFER OUT 23-00-000-000-8000	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
2014										
-	-	-	450,000	450,000	225,000	000 8000 Transfer Out	450,000	450,000	-	-
-	-	-	450,000	450,000	225,000	Total Other Financing Uses	450,000	450,000	-	-

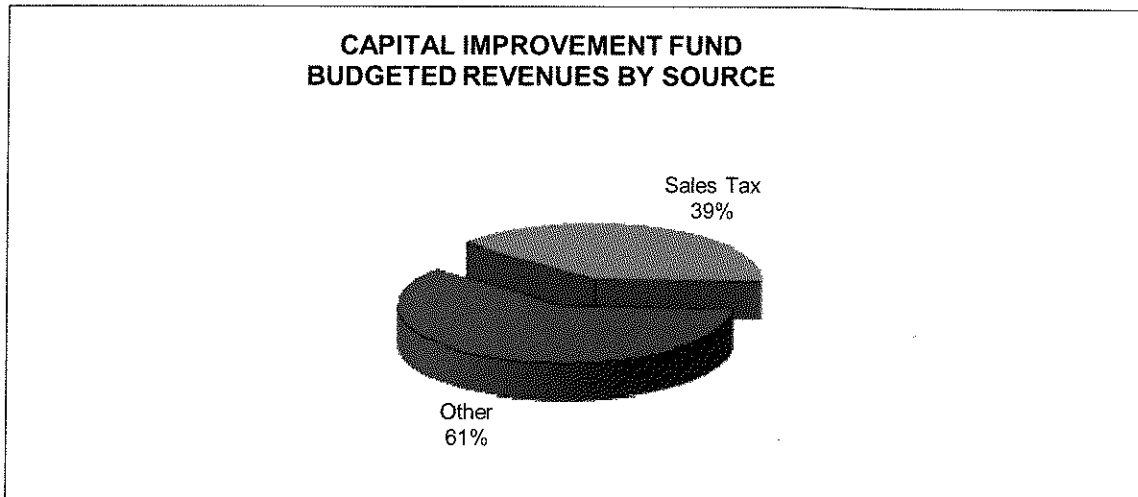
Overview

The activities associated with the acquisition and maintenance of capital improvements are recorded in the Capital Improvement Fund. Capital Improvement Fund revenues are generated largely by sales tax and grants and will be used to fund expenditures incurred by the following departments and divisions in 2014:

- Department of Administration
 - City Administrator
 - General services
 - Management Information Systems (MIS)
- Department of Public Works
 - Public Works
 - Maintenance
- Department of Public Safety
 - Police
 - Fire

Analysis of Revenue Sources

The Capital Improvement Fund is expected to realize revenues of \$3,188,243 during 2014. These revenues are comprised of sales tax, investment earnings, miscellaneous revenue and grants. The following graph depicts the breakdown of revenues by source:



Sales taxes

Approximately 39 percent of Capital Improvement Fund revenues are expected to be generated by the ½-cent Capital Improvement sales tax in 2014. Crestwood voters approved a 15-year extension of this tax in August 2002.

For nearly a decade, the City of Crestwood has realized decreases in sales tax revenues. However, with new businesses opening and the payoff of the Watson Plaza TIF, the City has budgeted revenues of approximately \$1.07 million for 2014.

Other

The remaining 61 percent of 2014 Capital Improvement Fund revenues are comprised of grant revenue and Interest Income. The City is expected to receive \$2,116,993 in street reconstruction grants and \$1,250 in Investment income.

City of Crestwood, Missouri
Capital Improvement Fund Revenues
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	CAPITAL IMPROVEMENT FUND REVENUES			Finance Projections	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD							
			2013		2013				2014			
1,052,874	1,061,741	1,017,560	1,090,037	1,090,037	549,617	405	4012	Half-Cent Sales Tax	-	1,070,000	1,070,000	-
<u>1,052,874</u>	<u>1,061,741</u>	<u>1,017,560</u>	<u>1,090,037</u>	<u>1,090,037</u>	<u>549,617</u>	Total Sales Tax			-	<u>1,070,000</u>	<u>1,070,000</u>	-
1,710	987	946	1,250	1,250	296	465	4710	Interest Income	-	1,250	1,250	-
<u>1,710</u>	<u>987</u>	<u>946</u>	<u>1,250</u>	<u>1,250</u>	<u>296</u>	Total Interest			-	<u>1,250</u>	<u>1,250</u>	-
-	-	-	-	-	-	470	4750	Miscellaneous Revenue	-	-	-	-
-	-	-	-	-	-	470	4751	MODOT	-	-	-	-
14,114	-	11,873	-	-	1,500	470	4756	Sale of Property	-	-	-	-
<u>14,114</u>	<u>-</u>	<u>11,873</u>	<u>-</u>	<u>-</u>	<u>1,500</u>	Total Miscellaneous Revenue			-	-	-	-
36,782	496,818	1,132,805	1,337,600	1,399,417	52,611	480	4812	Grant Revenue- Street Recon.	-	2,116,993	2,116,994	-
-	-	-	-	-	-	480	4811	Grant Revenue - Police	-	-	-	-
-	-	-	342,000	342,000	342,000	480	4810	Grant Revenue - Fire	-	-	-	-
352,071	-	-	-	-	-	480	4815	Grant Revenue - Parks	-	-	-	-
<u>388,853</u>	<u>496,818</u>	<u>1,132,805</u>	<u>1,679,600</u>	<u>1,741,417</u>	<u>394,611</u>	Total Grants			-	<u>2,116,993</u>	<u>2,116,994</u>	-
<u>1,457,550</u>	<u>1,559,546</u>	<u>2,163,184</u>	<u>2,770,887</u>	<u>2,832,704</u>	<u>946,023</u>	TOTAL REVENUES- CAPITAL IMPROVEMENT FUND			-	<u>3,188,243</u>	<u>3,188,244</u>	-
001						8000	Transfer In		300,000		300,000	
<u>1,457,550</u>	<u>1,559,546</u>	<u>2,163,184</u>	<u>2,770,887</u>	<u>2,832,704</u>	<u>946,023</u>	TOTAL REVENUES AND TRANSFERS- CAPITAL IMPROVEMENT FUND			-	<u>3,488,243</u>	<u>3,488,244</u>	-

City of Crestwood, Missouri
Capital Improvement Fund Expenditures- Summary
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Department and Division	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
2014										
ADMINISTRATION										
General Services										
39,809	38,750	-	-	-	-	- Contractual Services	-	-	-	-
-	-	-	-	-	-	- Capital	-	-	-	-
39,809	38,750	-	-	-	-	- Sub-Total	-	-	-	-
Management Information Systems (MIS)										
97,707	52,351	98,349	80,000	80,000	22,654	Capital	103,400	66,500	66,500	-
97,707	52,351	98,349	80,000	80,000	22,654	Sub-Total	103,400	66,500	66,500	-
137,516	91,101	98,349	80,000	80,000	22,654	Total Expenditures- Administration	103,400	66,500	66,500	-
PUBLIC WORKS										
Public Works- General										
-	-	-	-	-	-	- Capital	120,000	200,000	200,000	-
-	-	-	-	-	-	- Sub-Total	120,000	200,000	200,000	-
Public Works- Maintenance										
-	-	-	-	-	-	- Personnel Services	-	-	-	-
590,152	653,486	877,090	2,344,680	2,436,451	57,306	Contractual Services	2,301,220	3,710,474	3,710,474	-
2,447	39,018	5,095	15,000	15,000	2,556	Commodities	16,000	-	-	-
119,054	64,356	120,031	30,000	30,000	-	- Capital	235,500	235,500	235,500	-
711,652	756,861	1,002,215	2,389,680	2,481,451	59,862	Sub-Total	2,552,720	3,945,974	3,945,974	-
711,652	756,861	1,002,215	2,389,680	2,481,451	59,862	Total Expenditures- Public Works	2,672,720	4,145,974	4,145,974	-
PARKS & RECREATION										
Parks										
287,822	-	-	-	-	-	- Capital	-	-	-	-
287,822	-	-	-	-	-	- Sub-Total	-	-	-	-
PUBLIC SAFETY										
Police										
-	-	3,300	10,305	10,305	281	Contractual Services	16,000	-	-	-
28,901	92,054	17,753	10,250	10,250	7,558	Capital	64,075	56,825	54,300	-
28,901	92,054	21,053	20,555	20,555	7,839	Sub-Total	82,075	56,825	54,300	-
Fire										
9,500	-	-	-	-	-	- Contractual Services	-	-	-	-
7,200	-	28,324	512,000	512,000	511,315	Capital	-	-	-	-
16,700	-	28,324	512,000	512,000	511,315	Sub-Total	-	-	-	-
45,600	92,054	49,376	532,555	532,555	519,154	Total Expenditures- Public Safety	82,075	56,825	54,300	-
DEBT SERVICE										
Debt Service										
-	-	-	-	-	-	Sub-Total	-	-	-	-
SUMMARY										
-	-	-	-	-	-	Total Personnel	-	-	-	-
639,460	692,236	880,389	2,354,985	2,446,756	57,587	Total Contractual	2,319,220	3,710,474	3,710,474	-
2,447	39,018	5,095	15,000	15,000	2,556	Total Commodities	16,000	-	-	-
540,684	208,760	264,457	632,250	632,250	541,528	Total Capital	522,975	558,825	556,300	-
-	-	-	-	-	-	Total Debt Service	-	-	-	-
1,182,590	940,015	1,149,941	3,002,235	3,094,006	601,670	TOTAL EXPENDITURES- CAPITAL IMPROVEMENT FUND	2,858,195	4,269,299	4,266,774	-
736,962	300,000	-	-	-	-	Transfers Out	-	-	-	-
1,919,553	1,240,015	1,149,941	3,002,235	3,094,006	601,670	TOTAL EXPENDITURES AND TRANSFERS OUT- CAPITAL IMPROVEMENT FUND	2,858,195	4,269,299	4,266,774	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description GENERAL SERVICES 21-25-041-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013				2014	
1,059	-	-	-	-	-	650 6811 Interest Expense/Penalty/Fees	-	-	-	-
38,750	38,750	-	-	-	-	610 6116 Litigation Settlement	-	-	-	-
-	-	-	-	-	-	610 6120 Accelerated TIF Payment- T1	-	-	-	-
39,809	38,750	-	-	-	-	Total Contractual	-	-	-	-
-	-	-	-	-	-	820 8315 Carpet Replacement	-	-	-	-
-	-	-	-	-	-	820 8314 Financial Software	-	-	-	-
-	-	-	-	-	-	Total Capital	-	-	-	-
39,809	38,750	-	-	-	-	Total Expenditures - General Services	-	-	-	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description		Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD						
						MANAGEMENT INFORMATION SYSTEMS (MIS)					
						21-25-042-XXX-XXXX					
										2014	
21,786	17,088	22,630	24,000	24,000	7,580	820	8310 Computer Parts & Equip	38,000	31,000	31,000	-
12,788	9,911	9,190	33,000	33,000	5,868	820	8312 Network Maintenance	15,000	4,000	4,000	-
18,962	25,352	24,245	20,000	20,000	9,207	820	8313 Software Licensing	48,900	30,000	30,000	-
44,171	-	-	2,000	2,000	-	820	8314 Telephone System	-	-	-	-
-	-	42,084	1,000	1,000	-	820	8315 Printers/Copiers	1,500	1,500	1,500	-
97,707	52,351	98,349	80,000	80,000	22,654	Total Expenditures - MIS		103,400	66,500	66,500	-

City of Crestwood, Missouri
Capital Improvement Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description General PUBLIC WORKS 21-35-060-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
								2014		
-	-	-	-	-	-	805 8011 Building and Improvements	120,000	200,000	200,000	-
-	-	-	-	-	-	810 8110 Motor Vehicles	-	-	-	-
-	-	-	-	-	-	815 8211 Heavy Equipment	-	-	-	-
						Total Capital	120,000	200,000	200,000	-
						Total Expenditures - PW General	120,000	200,000	200,000	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PUBLIC WORKS MAINTENANCE 21-35-062-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved
2010	2011	2012	Adopted	Amended	YTD				
			2013		2013				2014
-	-	-	-	-	-	505 5011 Wages, Non-Exempt Employees	-	-	-
-	-	-	-	-	-	505 5015 Overtime Wages	-	-	-
-	-	-	-	-	-	510 5110 Health Insurance	-	-	-
-	-	-	-	-	-	510 5111 Dental Insurance	-	-	-
-	-	-	-	-	-	510 5112 Life/AD&D/LTD Insurance	-	-	-
-	-	-	-	-	-	510 5114 Employee Assistance Program	-	-	-
-	-	-	-	-	-	510 5115 Retirement Plan	-	-	-
-	-	-	-	-	-	510 5116 Workers' Compensation Insurance	-	-	-
-	-	-	-	-	-	515 5210 FICA Taxes	-	-	-
-	-	-	-	-	-	515 5211 Medicare Taxes	-	-	-
-	-	-	-	-	-	Total Personnel	-	-	-
64,057	171,585	129,861	24,000	115,771	57,306	610 6115 Other Professional Services	40,000	108,296	108,296
-	-	-	1,648,000	1,648,000	-	612 6152 Street Reconstruction	1,648,000	2,991,178	2,991,178
-	-	-	-	-	-	612 6154 Contracted Slab Replacement	-	-	-
440,665	457,035	692,948	622,680	622,680	-	612 6155 Mill & Overlay	563,220	561,000	561,000
-	-	-	-	-	-	612 6156 Microsurfacing	-	-	-
-	-	9,000	50,000	50,000	-	612 6157 Pavement Preservation	50,000	50,000	50,000
-	-	-	-	-	-	612 6170 Sidewalk Construction	-	-	-
-	-	-	-	-	-	615 6214 Street Lighting	-	-	-
85,429	24,866	45,280	-	-	-	620 6312 Maint/Repair Buildings	-	-	-
-	-	-	-	-	-	620 6315 Solid Waste Disposal	-	-	-
590,152	653,486	877,090	2,344,680	2,436,451	57,306	Total Contractual	2,301,220	3,710,474	3,710,474
478	22,618	2,500	9,000	9,000	402	730 7510 Concrete	10,000	-	-
-	8,523	-	-	-	-	730 7511 Asphalt	-	-	-
381	4,276	627	2,000	2,000	84	730 7512 Rock	2,000	-	-
-	-	-	-	-	-	730 7513 Salt	-	-	-
-	-	-	-	-	-	730 7514 Crack Sealant	-	-	-
-	-	-	-	-	-	730 7516 Signs	-	-	-
1,099	1,507	1,967	4,000	4,000	2,070	730 7518 Street Supplies	4,000	-	-
487	2,096	-	-	-	-	740 7711 Agricultural Supplies (Sod & Dirt)	-	-	-
2,447	39,018	5,095	15,000	15,000	2,556	Total Commodities	16,000	-	-
-	-	-	-	-	-	805 8011 Building and Improvements	-	-	-
119,054	64,356	114,331	-	-	-	810 8110 Motor Vehicles	196,500	196,500	196,500
-	-	5,700	30,000	30,000	-	815 8211 Heavy Equipment	39,000	39,000	39,000
119,054	64,356	120,031	30,000	30,000	-	Total Capital	235,500	236,500	235,500
711,652	756,861	1,002,215	2,389,680	2,481,451	59,862	Total Expenditures - PW Maint	2,552,720	3,945,974	3,945,974

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description PARKS 21-50-090-XXX-XXX		Department	City Adm.	Ways & Means	BOA
2010	2011	2012	Adopted	Amended	YTD			Request	Recommended	Approved	Approved
			2013		2013					2014	
287,822	-	-	-	-	-	805 8020	Park Improvements	-	-	-	-
	-	-	-	-	-	830 8211	Other Equipment and Machinery	-	-	-	-
287,822	-	-	-	-	-		Total Expenditures - Parks	-	-	-	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description POLICE 21-40-070-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved
2010	2011	2012	Adopted	Amended	YTD				
			2013		2013				2014
-	-	-	-	-	-	610 6115 Other Professional Services	-	-	-
-	-	3,300	10,305	10,305	281	620 6312 Maint/Repair Buildings	18,000	-	-
-	-	-	-	-	-	630 6414 Radio Equipment Lease/Purchase	-	-	-
-	-	-	-	-	-	650 6811 Interest Expense	-	-	-
-	-	3,300	10,305	10,305	281	Total Contractual	18,000	-	-
-	17,328	2,057	3,000	3,000	2,899	805 8020 Improvements	4,000	-	-
-	45,392	-	-	-	-	810 8111 Motor Vehicles	53,250	50,000	50,000
28,901	29,334	15,696	7,250	7,250	4,660	830 8211 Other Equipment and Machinery	6,825	6,825	4,300
28,901	92,054	17,753	10,250	10,250	7,558	Total Capital	64,075	56,825	54,300
28,901	92,054	21,053	20,555	20,555	7,839	Total Expenditures - Police	82,075	56,825	54,300

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description FIRE	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013	21-45-080-XXX-XXXX			2014	
9,500	-	-	-	-	-	610 6115 Other Professional Services	-	-	-	-
-	-	-	-	-	-	620 6312 Maint/Repair Buildings	-	-	-	-
-	-	-	-	-	-	630 6414 Radio Equipment Lease/Purchase	-	-	-	-
-	-	-	-	-	-	650 6811 Interest Expense	-	-	-	-
9,500	-	-	-	-	-	Total Contractual	-	-	-	-
-	-	-	512,000	512,000	-	810 8111 Motor Vehicles	-	-	-	-
-	-	-	-	-	-	810 8120 Capital Outlay Expense	-	-	-	-
7,200	-	28,324	-	-	511,315	830 8211 Other Equipment and Machinery	-	-	-	-
7,200	-	28,324	512,000	512,000	511,315	Total Capital	-	-	-	-
16,700	-	28,324	512,000	512,000	511,315	Total Expenditures- Fire	-	-	-	-

City of Crestwood, Missouri
Capital Improvements Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description TRANSFER 21-00-000-000-8000	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
									2014	
736,962	300,000	-	-	-	-	000 8000 Transfer Out	-	-	-	-
736,962	300,000	-	-	-	-	Total Other Financing Uses	-	-	-	-

Overview

The activities associated with certain repairs to defective sewer lateral lines are recorded in the Sewer Lateral Fund. Crestwood voters adopted a maximum annual fee of \$28 to pay for certain repairs to defective sewer lateral lines. This fee is levied in connection with property taxes collected by St. Louis County. Sewer Lateral fees and investment earnings make up 100 percent of this fund's revenues.

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.

City of Crestwood, Missouri
Sewer Lateral Fund Revenues
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	SEWER LATERAL FUND REVENUES		Finance	City Adm.	Ways & Means	BOA	
			Adopted	Amended	YTD			Projections	Recommended	Approved	Approved	
2010	2011	2012	2013		2013			2014				
138,822	137,526	139,342	140,000	140,000	35,461	415	4032	Sewer Lateral Fees	150,000	150,000	150,000	-
138,822	137,526	139,342	140,000	140,000	35,461				150,000	150,000	150,000	-
430	156	116	150	150	38	465	4711	Interest Income	100	100	100	-
430	156	116	150	150	38			Total Interest	100	100	100	-
139,252	137,682	139,458	140,150	140,150	35,499	TOTAL REVENUES- SEWER LATERAL FUND			150,100	150,100	150,100	-

City of Crestwood, Missouri
Sewer Lateral Fund Expenditures
Budget for the Year Ending December 31, 2014

ACTUAL			BUDGET		JUNE	Account Description SEWER LATERAL 30-35-065-XXX-XXXX	Department Request	City Adm. Recommended	Ways & Means Approved	BOA Approved
2010	2011	2012	Adopted	Amended	YTD					
			2013		2013					
									2014	
209,994	125,912	140,464	140,150	140,150	47,134	610 6115 Other Professional Services	150,000	150,000	150,000	-
209,994	125,912	140,464	140,150	140,150	47,134	Total Expenditures - General Services	150,000	150,000	150,000	-

This section of the budget shows the projected revenues and expenditures for all three major funds over the next five years. Please note that the figures below are estimates only, and that actual revenues and expenditures in future years may vary substantially. Revenues have been projected utilizing trends from previous years. Expenditures have been projected using a two percent annual increase. The exception is capital items, which have been projected by Department Heads as shown in the attached capital plans.

General Fund – Estimated fund balance of \$3,818,993 as of January 1, 2014

	2014	2015	2016	2017	2018
Revenues	8,094,011	8,143,916	8,342,747	8,538,143	8,755,707
Expenditures	8,082,439	8,182,718	8,346,373	8,513,300	8,683,566
Difference	11,572	(38,802)	(3,626)	24,843	72,141
Transfers In	144,000	131,000	-	-	-
December 31					
Fund Balance	\$ 3,824,562	\$ 3,916,760	\$ 3,913,134	\$ 3,937,977	\$ 4,010,119

From 2014-2018, annual expenditures and revenues maintain relative stability in comparison to each other in the General Fund. The actions taken in 2013 to streamline the City government and find efficiencies is continuing to project into these years. Without the efficiencies created, there would have been larger deficits each year. As the City looks ahead and continues to align revenues and expenditures with the proper Fund, there could be growing deficits in the General Fund. Without an increase of property taxes and/or the infusion of other revenue, the City of Crestwood will have to take corrective action or allow the use of cash reserves to balance the budget. The Transfers In represent the repayment of the funds the General Fund transferred in prior years to the Park and Stormwater Fund for the Aquatic Center debt payments.

Capital Improvements Fund – Estimated fund balance of \$1,110,877 on January 1, 2014

	2014	2015	2016	2017	2018
Revenues	3,188,244	1,092,650	1,114,478	1,136,743	1,159,452
Expenditures	4,266,774	1,266,174	1,210,270	1,106,932	1,207,668
Difference	(1,078,530)	(173,524)	(95,792)	29,811	(48,215)
Transfers In	300,000	252,000	-	-	-
December 31 Fund					
Balance	\$ 423,198	\$ 501,674	\$ 405,882	\$ 435,693	\$ 387,478

Because of the transfer-in from the Park and Stormwater Fund in years 2014-2015, the change in fund balance is projected to increase each respective year. In each year the expenditures exceed revenues. In 2014, the large difference is due to the federally-funded Spellman Ave project. The City had previously approved the project with the City expected to pay 20% of most expenses. With the realignment of revenues and expenditures to the proper fund, the deficits in the Capital Improvement Fund could shrink. The City has also started a program to address some of the major issues

concerning the building, equipment and roads. The issues which had not been previously addressed, could potentially draw down the Capital Improvement Fund. The Staff expects to address the most pressing issues while working to balance the Fund each year. With the potential realignment of revenues and expenditures into proper Funds, the problem deficits could be eliminated. If not, expenditures will need to be reduced or the Board of Aldermen will need to confirm the use of cash reserves to address Capital Improvement needs at that time. The Transfers In represent the repayment of the funds the Capital Improvement Fund transferred in prior years to the Park and Stormwater Fund for the Aquatic Center debt payments.

Park and Stormwater Fund – Estimated fund balance of \$695,419 on January 1, 2014

	2014	2015	2016	2017	2018
Revenues	1,856,850	1,880,219	1,917,823	1,956,180	1,995,303
Expenditures	1,849,959	1,873,185	1,491,158	1,593,692	1,559,795
Difference	6,891	7,034	426,665	362,488	435,508
Transfers Out	(444,000)	(383,000)	-	-	-
December 31					
Fund Balance	\$ 1,993,705	\$ 2,000,739	\$ 2,427,404	\$ 2,789,893	\$ 3,225,401

In 2012, the Park and Stormwater Fund began repaying the General Fund and the Capital Improvement Fund for the money borrowed in 2010 and 2011. The funds were needed by the Park and Stormwater Fund to make the 2010 and 2011 Aquatic Center debt payments. This repayment will continue into 2015, at which time all funds will then have been repaid. These repayments are represented in the Transfer Out line above.

The current Park and Stormwater Capital Plan is as follows in this section. Please be advised that no stormwater projects are included in this plan. Beginning in 2016, the City may be able to start to address stormwater projects and/or substantial capital park projects.

Conclusion

The five year plans detailed above result in the following total fund balance for the City of Crestwood:

December					
31 Fund					
Balance	6,241,465	6,009,674	6,336,921	6,633,063	7,066,997

The City's total fund balance remains relatively flat from 2013 thru 2017 due to the financial performance of the Park & Stormwater Fund. The City still has an issue with a declining fund balance in the General Fund that needs to be addressed unless the Mayor and Board of Aldermen are willing to use cash reserves to balance the General Fund.

City of Crestwood, Missouri
General Fund Revenues
FIVE YEAR PLAN

GENERAL FUND REVENUES				CY 2014 Estimate	CY 2015 Estimate	CY 2016 Estimate	CY 2017 Estimate	CY 2018 Estimate
405	4010	One-Cent General		2,331,000	2,377,620	2,425,172	2,473,676	2,523,149
405	4011	1/4-Cent Local Options		540,000	545,400	556,308	567,434	578,783
405	4014	1/4-Cent Fire Protection		620,000	626,200	638,724	651,498	664,528
405	4015	1/4-Cent TIF Fire Protection		-	-	-	-	-
		Total Sales Taxes		3,491,000	3,595,730	3,703,602	3,814,710	3,929,151
410	4020	Electric Franchise Fee		700,000	714,000	728,280	742,846	757,703
410	4021	Natural Gas Franchise Fee		325,000	331,500	338,130	344,893	351,790
410	4023	Telephone Franchise Fee		175,000	178,500	182,070	185,711	189,426
410	4024	Water Franchise Fee		140,000	142,800	145,656	148,569	151,541
410	4025	Cable Franchise Fee		91,000	92,820	94,676	96,570	98,501
410	4026	Wireless Franchise Fee		270,000	275,400	280,908	286,526	292,257
		Total Gross Receipts		1,701,000	1,735,020	1,769,720	1,805,115	1,841,217
415	4030	Real Estate Taxes		700,000	714,000	728,280	742,846	757,703
415	4036	Real Estate Taxes- Prop S		-	-	-	-	-
415	4031	Personal Property Taxes		83,000	84,660	86,353	88,080	89,842
415	4037	Personal Property Taxes- Prop S		-	-	-	-	-
415	4033	County Road Fund		285,000	290,700	296,514	302,444	308,493
415	4034	Penalty Surcharge		89,000	90,780	92,596	94,448	96,336
415	4035	Railroad/Utility Taxes		22,000	22,440	22,889	23,347	23,814
		Total Property Taxes		1,179,000	1,202,580	1,226,632	1,251,164	1,276,188
420	4110	Motor Fuel Tax		310,000	316,200	322,524	328,974	335,554
420	4111	Motor Vehicle Sales Tax		72,000	73,440	74,909	76,407	77,935
420	4112	Motor Vehicle Fee Increases		50,000	51,000	52,020	53,060	54,122
420	4113	Cigarette Tax		35,000	35,700	36,414	37,142	37,885
420	4114	Financial Institution Tax		11	11	11	12	12
		Total Intergovernmental Taxes		467,011	476,351	485,878	495,596	505,508
425	4210	Merchant Licenses		750,000	765,000	780,300	795,906	811,824
425	4211	Liquor Licenses		10,000	10,200	10,404	10,612	10,824
425	4212	Other Licenses		400	408	416	424	433
425	4224	Rental Inspections		25,000	25,500	26,010	26,530	27,061
425	4225	Permits & Inspections		20,000	20,400	20,808	21,224	21,649
425	4226	Sign Permits		-	-	-	-	-
425	4227	Right-of- Way & Demolition Permits		-	-	-	-	-
		Total Licenses and Permits		805,400	821,508	837,938	854,697	871,791
430	4250	Traffic Fines		200,000	204,000	208,080	212,242	216,486
430	4251	Traffic Court Cost		19,000	19,380	19,768	20,163	20,566
430	4252	Police Training Fund		3,500	3,570	3,641	3,714	3,789
430	4253	Miscellaneous Fines		6,000	6,120	6,242	6,367	6,495
430	4254	Police Reports		500	510	520	531	541
430	4255	Bond Forfeitures		7,000	7,140	7,283	7,428	7,577
430	4256	Crime Victims' Compensation		600	612	624	637	649
		Total Fines and Court Cost		236,600	241,332	246,159	251,082	256,103
465	4710	Interest		500	505	510	515	520
		Total Interest		500	505	510	515	520
470	4700	Donations		2,000	2,040	2,081	2,122	2,165
470	4702	POST		1,500	1,530	1,561	1,592	1,624
470	4710	Economic Development Adm Reimb		-	-	-	-	-
470	4750	Other Revenue		-	-	-	-	-
470	4749	Program revenue- The Alternative		45,000	45,900	46,818	47,754	48,709
470	4751	Trash Bags		13,000	13,260	13,525	13,796	14,072
470	4752	Rental Property Income		-	-	-	-	-
470	4753	Sale of Property		-	-	-	-	-
470	4755	Refund from Insurance Pool		-	-	-	-	-
470	4756	Sale of Property		-	-	-	-	-
		Total Other Revenue		61,500	62,730	63,985	65,264	66,570
475	4757	TDD-Big Bend Crossing		-	-	-	-	-
475	4758	TDD-Crestwood Point		-	-	-	-	-
475	4759	Glenwood Watson TDD		-	-	-	-	-
475	4760	TIF admin Fees		-	-	-	-	-
475	4761	Crestwood Point CID		-	-	-	-	-
475	4762	Crestwood Market CID		-	-	-	-	-
475	4809	PD Training-MO		-	-	-	-	-
475	4810	Revenue Grants-PD		-	-	-	-	-
475	4811	60th Anniversary		-	-	-	-	-
475	4812	City Store		-	-	-	-	-
		Total Economic Development Fees		-	-	-	-	-
480	4810	FD Grant Income		-	-	-	-	-
480	4800	Grant- Police Department		8,000	8,160	8,323	8,490	8,659
		Total Grants		8,000	8,160	8,323	8,490	8,659
		TOTAL REVENUES- GENERAL FUND		7,950,011	8,143,916	8,342,747	8,538,143	8,755,707
000	8000	Transfer In		144,000	131,000	-	-	-
		TOTAL REVENUES AND TRANSFERS- GENERAL FUND		8,094,011	8,274,916	8,342,747	8,538,143	8,755,707

City of Crestwood, Missouri
General Fund Expenditures
FIVE YEAR PLAN

Department and Division	CY 2014 Estimate	CY 2015 Estimate	CY 2016 Estimate	CY 2017 Estimate	CY 2018 Estimate
PUBLIC WORKS					
Public Works- General Services					
Personnel Services	184,033	187,714	191,468	195,297	199,203
Contractual Services	219,860	224,257	228,742	233,317	237,984
Commodities	10,700	10,914	11,132	11,355	11,582
Sub-Total	414,593	422,885	431,342	439,969	448,769
Public Works- Administration					
Personnel Services	211,271	215,496	219,806	224,202	228,686
Contractual Services	13,539	13,810	14,086	14,368	14,655
Commodities	1,400	1,428	1,457	1,486	1,515
Sub-Total	226,210	230,734	235,349	240,056	244,857
Public Works- Maintenance					
Personnel Services	376,430	383,959	391,638	399,471	407,460
Contractual Services	33,083	33,745	34,420	35,108	35,810
Commodities	89,400	91,188	93,012	94,872	96,769
Sub-Total	498,913	517,703	526,058	534,579	543,270
Public Works- Mechanical					
Personnel Services	57,090	58,232	59,397	60,585	61,796
Contractual Services	36,100	36,822	37,558	38,310	39,076
Commodities	76,200	77,724	79,278	80,864	82,481
Sub-Total	169,390	172,778	176,234	179,758	183,353
Total Expenditures- Public Works	1,309,106	1,244,100	1,268,982	1,294,362	1,320,249
PUBLIC SAFETY					
Police					
Personnel Services	2,455,584	2,504,696	2,554,790	2,605,885	2,658,003
Contractual Services	167,841	171,197	174,621	178,114	181,676
Commodities	74,900	76,398	77,926	79,484	81,074
Capital Outlay	-	-	-	-	-
Sub-Total	2,698,325	2,752,291	2,807,337	2,863,484	2,920,753
Fire					
Personnel Services	2,118,099	2,160,461	2,203,670	2,247,743	2,292,698
Contractual Services	562,350	573,597	585,069	596,770	608,706
Commodities	38,000	38,760	39,535	40,326	41,132
Capital Outlay	-	-	-	-	-
Sub-Total	2,718,449	2,772,818	2,828,274	2,884,839	2,942,536
Total Expenditures- Public Safety	5,416,773	5,525,109	5,635,611	5,748,323	5,863,290
DEBT SERVICE					
Debt Service	-	-	-	-	-
Sub-Total	-	-	-	-	-
SUMMARY					
Total Personnel	6,016,600	6,136,932	6,259,671	6,384,864	6,512,562
Merit Pay Increase (Maximum 1%)	60,166	-	-	-	-
Total Contractual	1,664,173	1,697,456	1,731,405	1,766,033	1,801,354
Total Commodities	341,500	348,330	355,297	362,403	369,651
Total Capital	-	-	-	-	-
Total Debt Service	-	-	-	-	-
TOTAL EXPENDITURES- GENERAL FUND	8,082,439	8,182,718	8,346,373	8,513,300	8,683,566
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT - GENERAL FUND	8,082,439	8,182,718	8,346,373	8,513,300	8,683,566

City of Crestwood, Missouri
General Fund Expenditures
FIVE YEAR PLAN

Department and Division	CY 2014 Estimate	CY 2015 Estimate	CY 2016 Estimate	CY 2017 Estimate	CY 2018 Estimate
ELECTED OFFICIALS					
Mayor					
Personnel Services	9,075	9,257	9,442	9,630	9,823
Contractual Services	2,250	2,295	2,341	2,388	2,435
Commodities	-	-	-	-	-
Sub-Total	11,325	11,552	11,783	12,018	12,259
Board of Aldermen					
Personnel Services	36,270	36,995	37,735	38,490	39,260
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Sub-Total	36,270	36,995	37,735	38,490	39,260
ADMINISTRATION					
City Clerk					
Personnel Services	226,888	231,425	236,054	240,775	245,591
Contractual Services	12,290	12,536	12,787	13,042	13,303
Commodities	1,500	1,530	1,561	1,592	1,624
Sub-Total	240,678	245,491	250,401	255,409	260,517
Municipal Court					
Personnel Services	64,338	65,625	66,937	68,276	69,642
Contractual Services	40,010	40,810	41,626	42,459	43,308
Commodities	400	408	416	424	433
Sub-Total	104,748	106,843	108,980	111,160	113,383
City Administrator					
Personnel Services	111,534	113,765	116,040	118,361	120,728
Contractual Services	2,500	2,550	2,601	2,653	2,706
Commodities	100	102	104	106	108
Sub-Total	114,134	116,417	118,745	121,120	123,542
General Services					
Personnel Services	165,988	169,308	172,694	176,148	179,671
Contractual Services	315,650	321,963	328,402	334,970	341,670
Commodities	17,500	17,850	18,207	18,571	18,943
Sub-Total	499,138	509,121	519,304	529,690	540,284
Management Information Systems (MIS)					
Personnel Services	-	-	-	-	-
Contractual Services	108,700	110,874	113,091	115,353	117,660
Commodities	31,400	32,028	32,669	33,322	33,988
Sub-Total	140,100	142,902	145,760	148,675	151,649
Finance					
Personnel Services	-	-	-	-	-
Contractual Services	150,000	153,000	156,060	159,181	162,365
Commodities	-	-	-	-	-
Sub-Total	150,000	153,000	156,060	159,181	162,365
Total Expenditures- Elected Officials/Adm.	1,296,393	1,322,321	1,348,768	1,375,743	1,403,258

City of Crestwood, Missouri
Capital Improvement Fund Revenues
FIVE YEAR PLAN

CAPITAL IMPROVEMENT FUND REVENUES		CY 2014	CY 2015	CY 2016	CY 2017	CY 2018
		Estimate	Estimate	Estimate	Estimate	Estimate
405	4012 Half-Cent Sales Tax	1,070,000	1,091,400	1,113,228	1,135,493	1,158,202
	Total Sales Tax	1,070,000	1,091,400	1,113,228	1,135,493	1,158,202
465	4710 Interest Income	1,250	1,250	1,250	1,250	1,250
	Total Interest	1,250	1,250	1,250	1,250	1,250
470	4750 Miscellaneous Revenue	-	-	-	-	-
470	4751 MODOT	-	-	-	-	-
470	4756 Sale of Property	-	-	-	-	-
	Total Miscellaneous Revenue	-	-	-	-	-
480	4812 Grant Revenue- Street Recon.	2,116,994	-	-	-	-
480	4811 Grant Revenue - Police	-	-	-	-	-
480	4810 Grant Revenue - Fire	-	-	-	-	-
480	4815 Grant Revenue - Parks	-	-	-	-	-
	Total Grants	2,116,994	-	-	-	-
	TOTAL REVENUES- CAPITAL IMPROVEMENT FUND	3,188,244	1,092,650	1,114,478	1,136,743	1,159,452
000	8000 Transfer In	300,000	252,000	-	-	-
	TOTAL REVENUES AND TRANSFERS- CAPITAL IMPROVEMENT FUND	3,488,244	1,344,650	1,114,478	1,136,743	1,159,452

City of Crestwood, Missouri
Capital Improvement Fund Expenditures
FIVE YEAR PLAN

Department and Division	CY 2014	CY 2015	CY 2016	CY 2017	CY 2018
	Estimate	Estimate	Estimate	Estimate	Estimate
ADMINISTRATION					
General Services					
Contractual Services	-	-	-	-	-
Capital	-	-	-	-	-
Sub-Total	-	-	-	-	-
Management Information Systems (MIS)					
Capital	66,500	63,000	61,000	66,500	82,000
Sub-Total	66,500	63,000	61,000	66,500	82,000
Total Expenditures- Administration	66,500	63,000	61,000	66,500	82,000
PUBLIC WORKS					
Public Works- General					
Capital	200,000	100,000	146,000	120,000	120,000
Sub-Total	200,000	100,000	146,000	120,000	120,000
Public Works- Maintenance					
Personnel Services	-	-	-	-	-
Contractual Services	3,710,474	853,612	830,313	791,792	777,943
Commodities	-	-	-	-	-
Capital	235,500	100,000	160,000	146,500	176,000
Sub-Total	3,945,974	953,612	990,313	938,292	953,943
Public Works- Mechanical					
Personnel Services	-	-	-	-	-
Contractual Services	-	-	-	-	-
Commodities	-	-	-	-	-
Sub-Total	-	-	-	-	-
Total Expenditures- Public Works	4,145,974	1,053,612	1,136,313	1,058,292	1,073,943
PARKS & RECREATION					
Parks					
Capital	-	65,000	64,500	5,500	50,000
Sub-Total	-	65,000	64,500	5,500	50,000
PUBLIC SAFETY					
Police					
Contractual Services	-	-	-	-	-
Capital	54,300	69,562	69,457	71,640	71,725
Sub-Total	54,300	69,562	69,457	71,640	71,725
Fire					
Contractual Services	-	-	-	-	-
Capital	-	115,000	25,000	25,000	50,000
Sub-Total	-	115,000	25,000	25,000	50,000
Total Expenditures- Public Safety	54,300	184,562	94,457	96,640	121,725
DEBT SERVICE					
Debt Service	-	-	-	-	-
Sub-Total	-	-	-	-	-
SUMMARY					
Total Personnel	-	-	-	-	-
Total Contractual	3,710,474	853,612	830,313	791,792	777,943
Total Commodities	-	-	-	-	-
Total Capital	556,300	412,562	379,957	315,140	429,725
Total Debt Service	-	-	-	-	-
TOTAL EXPENDITURES- CAPITAL IMPROVEMENT FUND	4,266,774	1,266,174	1,210,270	1,106,932	1,207,668
Transfers Out	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT- CAPITAL IMPROVEMENT FUND	4,266,774	1,266,174	1,210,270	1,106,932	1,207,668

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

PARK AND STORMWATER FUND REVENUES	CY 2014 Estimate	CY 2015 Estimate	CY 2016 Estimate	CY 2017 Estimate	CY 2018 Estimate
405 4013 Half-Cent Sales Tax	1,240,001	1,264,801	1,290,097	1,315,899	1,342,217
405 4016 Half-Cent TIF Sales Tax	-	-	-	-	-
Total Sales Tax	1,240,001	1,264,801	1,290,097	1,315,899	1,342,217
435 4310 Aquatic Center Pass	126,500	126,500	126,500	126,500	126,500
435 4311 Aquatic/Community Center Pass	14,500	14,790	15,086	15,388	15,695
435 4312 Aquatic Center Daily Admissions	80,000	81,600	83,232	84,897	86,595
435 4313 Aquatic Center Concessions	52,000	53,040	54,101	55,183	56,286
435 4314 Aquatic Center Rental	4,500	4,590	4,682	4,775	4,871
435 4315 Aquatic Center Locker Rental	150	153	156	159	162
435 4316 Aquatic Center I.D. Cards	10,000	10,200	10,404	10,612	10,824
Total Aquatic Center	287,650	293,403	299,271	305,256	311,362
440 4410 Community Center Recreation Pass	18,000	18,360	18,727	19,102	19,484
440 4411 Community Center Concessions	800	816	832	849	866
440 4412 Racquetball Courts	10,000	10,200	10,404	10,612	10,824
440 4413 League/Court Fees	2,000	2,040	2,081	2,122	2,165
440 4414 Community Center Room Rentals	16,000	16,320	16,646	16,979	17,319
440 4415 Community Center Locker Rentals	-	-	-	-	-
440 4417 Community Center Guest Fees	8,500	8,670	8,843	9,020	9,201
440 4418 Tennis/Racquetball Court Pass	4,000	4,080	4,162	4,245	4,330
440 4419 Instructions for Net	-	-	-	-	-
440 4420 Miscellaneous Community Center	-	-	-	-	-
Total Community Center	59,300	60,486	61,696	62,930	64,188
445 4510 Fitness-Residents	28,000	28,560	29,131	29,714	30,308
445 4511 Fitness-Non Resident	19,000	19,380	19,768	20,163	20,566
445 4514 Performing Arts/Dance-Resident	8,000	8,160	8,323	8,490	8,659
445 4515 Performing Arts/Dance-Non Resident	7,500	7,650	7,803	7,959	8,118
445 4518 Arts-Resident	1,000	1,020	1,040	1,061	1,082
445 4519 Arts-Non Residents	600	612	624	637	649
445 4522 Gen Sports & Leagues-Resident	13,700	13,974	14,253	14,539	14,829
445 4523 Gen Sports & Leagues-Non Resident	18,000	18,360	18,727	19,102	19,484
445 4526 Clubs-Resident	100	102	104	106	108
445 4527 Clubs-Non Resident	850	867	884	902	920
445 4530 Day Camp- Resident	38,500	39,270	40,055	40,857	41,674
445 4531 Day Camp-Non Resident	9,500	9,690	9,884	10,081	10,283
445 4534 Swim Programs-Resident	16,500	16,830	17,167	17,510	17,860
445 4535 Swim Programs-Non Resident	14,000	14,280	14,566	14,857	15,154
445 4538 Special Events	9,000	9,180	9,364	9,551	9,742
445 4539 Consignment Sales	6,000	6,120	6,242	6,367	6,495
445 4542 Day Trips-Resident	1,500	1,530	1,561	1,592	1,624
445 4543 Day Trips-Non Resident	1,500	1,530	1,561	1,592	1,624
445 4546 YTP/WSP-Resident	17,500	17,850	18,207	18,571	18,943
445 4547 YTP/WSP-Non Resident	300	306	312	318	325
Total Recreation Programs	211,050	215,271	219,576	223,968	228,447
450 4610 Sappington House Admissions	1,500	1,530	1,561	1,592	1,624
450 4611 Sappington House Barn Rental	9,600	9,792	9,988	10,188	10,391
450 4615 Sappington Barn Gross Sales	2,000	2,040	2,081	2,122	2,165
450 4612 Sappington House History Books	-	-	-	-	-
Total Historic Facility	13,100	13,362	13,629	13,902	14,180
455 4650 Soft Ball/Volleyball Fields	3,100	3,162	3,225	3,290	3,356
455 4651 Picnic Reservations	7,000	7,140	7,283	7,428	7,577
455 4652 Park Facilities	500	510	520	531	541
Total Other Recreation Income	10,600	10,812	11,028	11,249	11,474
460 4675 Animal Impoundment	-	-	-	-	-
460 4676 Pet Tags	-	-	-	-	-
460 4679 Free Summer Concert	1,000	1,020	1,040	1,061	1,082
Total Other Park Operations	1,000	1,020	1,040	1,061	1,082
465 4710 Interest	551	562	573	585	596
465 4713 Interest	-	-	-	-	-
Total Interest	551	562	573	585	596
470 4700 Friends of Animals	-	-	-	-	-
470 4750 Other Income	20,000	20,400	20,808	21,224	21,649
470 4754 Swim and Dive	100	102	104	106	108
Total Other Revenue	20,100	20,502	20,912	21,330	21,757
475 4812 Grant Revenue	-	-	-	-	-
475 4813 City Store	-	-	-	-	-
475 4811 60th Anniversary	-	-	-	-	-
Total Grants	-	-	-	-	-
TOTAL REVENUES- PARK AND STORMWATER FUND	1,843,352	1,880,219	1,917,823	1,956,180	1,995,303
000 8000 Transfer In	-	-	-	-	-
TOTAL REVENUES AND TRANSFERS IN- PARK AND STORMWATER FUND	1,843,352	1,880,219	1,917,823	1,956,180	1,995,303

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

Department and Division	CY 2014 Estimate	CY 2015 Estimate	CY 2016 Estimate	CY 2017 Estimate	CY 2018 Estimate
PUBLIC WORKS					
Public Works- Street Maintenance					
Contractual Services	6,000	6,120	6,242	6,367	6,495
Capital	-	-	-	-	-
Sub-Total	6,000	6,120	6,242	6,367	6,495
Public Work- Park Maintenance					
Personnel Services	201,901	205,939	210,058	214,259	218,544
Contractual Services	106,120	108,242	110,407	112,615	114,868
Commodities	17,150	17,493	17,843	18,200	18,564
Capital	-	-	-	-	-
Sub-Total	325,171	331,674	338,308	345,074	351,975
Total Expenditures- Public Works	331,171	337,794	344,550	351,441	358,470
PARKS AND RECREATION					
Parks & Recreation- Recreation Programs					
Personnel Services	380,139	387,742	395,497	403,407	411,475
Contractual Services	218,095	222,457	226,906	231,444	236,073
Commodities	47,400	48,348	49,315	50,301	51,307
Capital	7,200	91,500	23,500	132,500	55,500
Sub-Total	652,834	750,047	695,218	817,652	754,355
Parks & Recreation- Aquatic Center					
Personnel Services	32,210	32,855	33,512	34,182	34,865
Contractual Services	299,844	305,841	311,958	318,197	324,561
Commodities	38,600	39,372	40,159	40,963	41,782
Capital	27,500	-	41,000	6,000	20,000
Sub-Total	398,154	378,067	426,629	399,341	421,208
Parks & Recreation- Historic Facility					
Personnel Services	-	-	-	-	-
Contractual Services	22,800	23,256	23,721	24,196	24,679
Commodities	1,000	1,020	1,040	1,061	1,082
Sub-Total	23,800	24,276	24,762	25,257	25,762
Total Expenditures- Parks and Recreation	1,074,789	1,152,390	1,146,608	1,242,250	1,201,325
DEBT SERVICE					
Debt Service	-	-	-	-	-
Sub-Total	-	-	-	-	-
SUMMARY					
Personnel Services	614,250	626,535	639,066	651,848	664,884
Contractual Services	652,859	665,916	679,235	692,819	706,676
Commodities	104,150	106,233	108,358	110,525	112,735
Capital	34,700	91,500	64,500	138,500	75,500
Debt Service ^B	-	-	-	-	-
TOTAL EXPENDITURES- PARK AND STORMWATER FUND	1,405,959	1,490,185	1,491,158	1,593,692	1,559,795
Transfers Out	444,000	383,000	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT- PARK AND STORMWATER FUND	1,849,959	1,873,185	1,491,158	1,593,692	1,559,795

Proposed Capital Improvements 5-Year Plan
Includes Police, Fire, MIS, Public Works

	2014	2015
Police Department		
Police Emergency Vehicle Replacement Plan X 2	\$50,000	\$55,912.00
Taser Replacement	\$4,300	\$6,750.00
		\$1,800.00
		\$1,200.00
		\$1,000.00
		\$2,900
Fire Department		
	\$54,300	\$69,562
	\$0	
MIS		
Computer Equipment	\$31,000	
Network Maintenance	\$4,000	\$35,000
Software Licensing	\$30,000	\$50,000
Printers/Copiers	\$1,500	\$30,000
		\$115,000
Building Maintenance		
Capital Repair	\$200,000	
	\$200,000	
Street Maintenance		
Mill and Overlay (TBD)	\$561,000	
Construction Spellman Phase I and Phase II	\$2,991,178	
Asphalt Rejuvenator Project	\$50,000	
Other Professional Services	\$108,296	\$63,000
		\$100,000
PW Vehicles and Equipment		
2.5 Ton Dump Truck (trade in 1998 #219)	\$140,000	
3/4 Ton pick up truck (replaces 1997 #9)	\$26,500	\$708,612
Skid Steer Loader (trade-in 1997 skid steer)	\$26,000	\$95,000
Air Compressor (replaces 2000 air compressor)	\$13,000	\$50,000
Director's vehicle	\$30,000	
	\$235,500	\$853,612
		\$50,000
		\$30,000
		\$20,000
		\$100,000
		Total
	\$4,266,774	\$1,301,174

Proposed Capital Improvements 5-Year Plan

Includes Police, Fire, MIS, Public Works

2016

Police Department	
Police Emergency Vehicle Replacement Plan X 2	\$58,707.00
Body Armor Replacement Program Cycle 2 yr 2 of 3	\$6,750.00
Shotgun Replacement Program, year five	\$1,200.00
Taser Replacement X 2	\$1,800.00
Grant Supplement	\$1,000
	\$69,457
Fire Department	
Fire Truck Savings	\$25,000
	\$25,000
MIS	
Computer Equipment	\$30,000
Network Maintenance	\$5,000
Software Licensing	\$20,000
Printers/Copiers	\$2,500
Intrusion detection device maintenance	\$3,500
	\$61,000
Building Maintenance	
Capital Repair and Improvement	\$50,000
Community Center Paint Lounge Ceiling (CC)	\$7,000
Lounge Carpet Replacement (CC)	\$8,000
Paint Exterior (CC)	\$6,000
Replace Doors (CC)	\$25,000
	\$96,000
Street Maintenance	
Contracted Concrete Slab Replacement	\$830,313
	\$830,313
PW Vehicles and Equipment	
One ton 4 x 4 dump truck (replaces 2002 truck #207)*	\$40,000
2.5 Ton dump truck (replaces #213 2002 Freightliner)*	\$120,000
	\$160,000
Total	\$1,241,770

2017

Police Department	
Police Emergency Vehicle Replacement Plan X 2	\$61,640.00
Body Armor Replacement Program Cycle 2 yr 3 of 3	\$6,000.00
Shotgun Replacement Program, year six x 2	\$1,200.00
Taser Replacement X 2	\$1,800.00
Grant Supplement	\$1,000
	\$71,640
Fire Department	
Fire Truck Savings	\$25,000
	\$25,000
MIS	
Computer Equipment	\$30,000
Network Maintenance	\$10,000
Software Licensing	\$20,000
Printers/Copiers	\$3,000
Intrusion detection device maintenance	\$3,500
	\$66,500
Building Maintenance	
Capital Repair and Improvement	\$50,000
Whitecliff Park Electric for Rotary Pavillion	\$10,000
Electric for Whitecliff Summer Playhouse	\$10,000
	\$70,000
Street Maintenance	
Mill and Overlay (TBD)	\$741,792
Asphalt Rejuvenator Project	\$50,000
	\$791,792
PW Vehicles and Equipment	
Backhoe (replaces 1996 JCB)*	\$101,000
Paver (replaces 1988 Maudlin)*	\$29,000
Gator (replaces 2002 Gator)*	\$16,500
	\$146,500
Total	\$1,171,432

Proposed Capital Improvements 5-Year Plan
Includes Police, Fire, MIS, Public Works

2018

Police Department		
Police Emergency Vehicle Replacement Plan X 2		\$64,725
Shotgun Replacement Program, year seven x 2		\$1,200
Taser Replacement X 2		\$1,800
Grant Supplement		\$1,000
Vehicle Mounted Radar-Replacement Program	\$71,725	\$3,000
Fire Department		
Fire Truck Savings		\$50,000
MIS		
Computer Equipment		\$35,000
Network Maintenance		\$15,000
Software Licensing		\$25,000
Printers/Copiers		\$3,000
Intrusion detection device maintenance		\$4,000
Building Maintenance		
Capital Repair and Improvement	\$82,000	
		\$50,000
Street Maintenance		
Mill and Overlay (TBD)		\$727,942.50
Asphalt Rejuvenator Project		\$50,000
	\$777,943	
PW Vehicles and Equipment		
Rubber Tire Front Loader (replaces 1996 front loader)		\$110,000
3/4 ton Cab & Chassis pick up truck (replaces 1996 #13)		\$26,000
Crack Sealing Machine (replace 1997 crack sealing unit)		\$40,000
	\$176,000	
Total		\$1,207,668

Park & Stormwater 5 Year Capital Plan

2014	
Aquatic Center	
Restrap 150 Pool Lounges	\$13,500.00
Swim Lift - River ADA	\$5,000.00
Concession Freezer	\$4,500.00
Renovate Family Play Pool Water Features	\$4,500.00
Community Center	
Spellman Park Renovation*	\$0.00
Exercise Bike Replacement	\$2,400.00
Elliptical Replacement	\$4,800.00
Leveling and Grading of Softball Field	\$7,000.00
Total	\$69,200.00

2017	
Aquatic Center	
Covered Slide (AC)**	\$0.00
Replacement of 30 Pool Lounges/Chairs	\$6,000.00
Total	\$6,000.00
Community Center	
Rayburn Park Renovation	\$115,000.00
Elliptical or Bike Replacement	\$5,500.00
Total	\$132,500.00

2015	
Aquatic Center	
Community Center	
Treadmill Replacement	\$5,500.00
6' Folding Tables (10)	\$2,600.00
WebTrac Software	\$10,000.00
Repair/Replacement Rm 106/107 Partition (CC)	\$65,000.00
4' Folding Tables (10)	\$2,400.00
Electric Basketball Goal Winch	\$6,000.00
Total	\$91,500.00

2018	
Aquatic Center	
Replace Diving Board	\$6,000.00
Restrap 100 Pool Lounges/chairs	\$9,000.00
Replace lilly pad ropes and pads	\$5,000.00
Total	\$20,000.00
Community Center	
Replace Fitness Center Cybex Equipment	\$50,000.00
Treadmill Replacement	\$5,500.00
Total	\$55,500.00

2016	
Aquatic Center	
Renovate Play Pool Features	\$35,000.00
Replacement of 30 Pool Lounges/Chairs	\$6,000.00
Community Center	
Elliptical or Bike Replacement	\$5,500.00
Replace Rm 107 Refrigerator (CC)	\$1,000.00
Replace Kitchen Appliances (CC)	\$9,000.00
Replace Lounge Furniture (CC)	\$8,000.00
Total	\$23,500.00

*Will apply for grant through Municipal Park Grant Commission - estiamted cost \$150,000

**Will apply for grant through Municipal Park Grant Commission - estimated cost \$120,000

Inter-fund Transfers

Beginning in 2010, the General Fund and Capital Improvement Fund transferred funds to the Park & Stormwater Fund to subsidize the Aquatic Center debt service payments. The Board of Aldermen approved these transfers with the intent of repayment at some point in the future. In September 2012, the Park and Stormwater Fund began a repayment plan to repay these transfers. The transfers are included in the budget for 2014 with full repayment of all transferred funds completed in 2015. The inter-fund transfers made between the accounts are shown below, as well as the repayment schedule:

<u>Date</u>	<u>Amount</u>	<u>From</u>	<u>To</u>
March 2010	\$600,000	Capital Improvement	Park & Stormwater
Sept. 2010	\$150,000	General Fund	Park & Stormwater
March 2011	\$300,000	Capital Improvement	Park & Stormwater
March 2011	\$476,543	General Fund	Park & Stormwater

The below table represents the repayment of \$626,543 to the General Fund:

<u>Date</u>	<u>Amount</u>	<u>From</u>	<u>To</u>
Sept. 2012	\$201,543	Park & Stormwater	General Fund
March 2013	\$75,000	Park & Stormwater	General Fund
Sept. 2013	\$75,000	Park & Stormwater	General Fund
March 2014	\$72,000	Park & Stormwater	General Fund
Sept. 2014	\$72,000	Park & Stormwater	General Fund
March 2015	\$131,000	Park & Stormwater	General Fund

The below table represents the repayment of \$900,000 to the Capital Improvement Fund:

<u>Date</u>	<u>Amount</u>	<u>From</u>	<u>To</u>
Sept. 2012	\$48,000	Park & Stormwater	Capital Improvement
March 2013	\$150,000	Park & Stormwater	Capital Improvement
Sept. 2013	\$150,000	Park & Stormwater	Capital Improvement
March 2014	\$150,000	Park & Stormwater	Capital Improvement
Sept. 2014	\$150,000	Park & Stormwater	Capital Improvement
March 2015	\$252,000	Park & Stormwater	Capital Improvement

Personnel Overview

The City of Crestwood is a service-oriented organization. Accordingly, the City strives to provide the best possible services to the citizens of Crestwood. Because of this, a significant amount of the General Fund and the Park and Stormwater Fund monies are spent on salaries and benefits to employees who, in turn, provide services to the citizens and to the City of Crestwood. In FY 2014, it is estimated that the Personnel budgets for all departments within the General Fund will comprise 77 percent of total expenditures from the General Fund.

In FY 2014, the Park and Stormwater Fund will again capture all personnel costs associated with the Parks and Recreation Department and Park Maintenance. These personnel budgets account for 44 percent of the total Park and Stormwater Expenditures.

Staffing Comparison by Department (Full-Time Equivalents)

Department	FY 2003 Adopted	FY 2006 Adopted	FY 2013 Adopted	FY 2014 Proposed
Administration	12.00	14.75	9.50	6.0
Public Works	21.00	16.00	17.00	16.00
Parks and Recreation	22.50	9.75	6.75	6.75
Police	45.00	40.75	33.00	32.00
Fire	30.00	27.00	24.00	23.00
Total Full-Time Equivalent Positions	130.50	108.25	90.25	83.75

Since FY 2003 there has been a significant decline in personnel numbers. This has resulted in cost reductions, which have aided in the stabilization of expenditures in the General Fund. Comparing the full-time positions in FY 2003 and the proposed number of positions in FY 2014, the number of personnel has declined by approximately 36 percent.

Personnel Expenditures by Department

Department	FY 2014 Projected	Percent
Police	\$2,455,584	37%
Fire	\$2,118,099	32%
Public Works	\$1,030,725	16%
Administration	\$568,748	8%
Parks and Recreation	\$412,350	6%
Elected Officials	\$45,345	1%
Total Personnel Expenditures	\$6,630,850	100%

Benefits Summary

A full-time employee receives health, dental and life insurance benefits as well as pension (LAGERS). The percentages the City pays for health and dental insurance are identified in the chart below:

\$1,000 Deductible Coverage Level	City's Cost- Health	City's Cost- Dental
Employee only	89%	100%
Employee and child(ren)	79%	47%
Employee and spouse	79%	47%
Family	71%	47%

Additionally, the City reimburses employees up to \$4,000 of the \$5,000 deductible of the out-of-pocket health insurance expenses paid toward the deductible.

Benefits are not provided to part-time employees whose job description requires the employee to work less than 30 hours per week.

Since health insurance will be renewed on July 1, 2014, which is the middle of the City's fiscal year, the health costs were calculated based on an estimated increase in the middle of the year. To estimate the cost of insurance, staff used a 10 percent estimated increase for the renewal of health insurance and a 10 percent increase for the renewal of dental insurance.

Summary of Full-Time Equivalents for all Departments

ADMINISTRATION						
	Adopted Positions FY 2006	Adopted Positions FY 2010	Adopted Positions FY 2011	Adopted Positions FY 2012	Adopted Positions FY 2013	Proposed Positions FY 2014
City Administrator						
FULL-TIME						
City Administrator	1	1	1	1	1	1
Assistant City Administrator	-	-	-	-	-	-
Assistant to the City Administrator	-	1	1	1	-	-
Executive Secretary	1	1	1	1	1	-
MIS Coordinator	1	1	1	1	1	-
MIS Intern	-	0.25	-	-	-	-
Econ. Dev. Specialist	1	-	-	-	-	-
Residential Code Enforcement	1	-	-	-	-	-
Administrative Intern	1	-	-	-	-	-
Total City Administrator	6.00	4.25	4.00	4.00	3.00	1.00
City Clerk Division						
FULL-TIME						
City Clerk	1	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1	1
Admin Clerk	0.75	0.75	0.75	0.75	0.75	0
Court Administrator	1	1	1	1	1	0
Court Clerk	0.75	0	0	0	0	1
City Staff Administrative Secretary	-	-	-	-	-	1
City Staff Secretary	-	-	-	-	-	1
Receptionist	0.5	0.5	0.5	-	-	-
Total City Clerk	5	4.25	4.25	3.75	3.75	5
Finance						
FULL-TIME						
Director of Finance/Personnel	1	-	-	-	-	-
Finance Officer	-	1	1	1	1	-
Accountant	1	0.75	0.75	0.75	0.75	-
Accounting Clerk	-	-	1	1	1	-
Accounts Payable Clerk	1	1	-	-	-	-
Payroll Clerk	0.75	-	-	-	-	-
Total Finance	3.75	2.75	2.75	2.75	2.75	-
TOTAL ADMINISTRATION	14.75	11.25	11.00	10.50	9.50	6.00

Summary of Full-Time Equivalents for all Departments

PUBLIC WORKS/PARKS & REC (KNOWN AS PUBLIC SERVICES IN 2006)						
	Adopted Positions FY 2006	Adopted Positions FY 2010	Adopted Positions FY 2011	Adopted Positions FY 2012	Adopted Positions FY 2013	Proposed Positions FY 2014
Public Works						
Public Works Administration & General						
FULL-TIME						
Director of Public Services	1	-	-	-	1	1
Director of Public Works	-	1	1	1	-	-
Asst. Director of Public Works	1	-	-	-	-	-
Maintenance Superintendent	1	1	1	1	1	-
CAD Designer	-	-	-	-	-	-
Civil Engineer	-	-	-	-	-	-
Admin Secretary	1	1	1	1	1	1
Health Inspector	-	-	-	-	-	-
Engineering Tech	-	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1	1
Building Maintenance Technician	1	2	2	2	2	2
Animal Control	-	1	1	1	1	-
Total Public Works Administration & General	6.00	8.00	8.00	8.00	8.00	6.00
Maintenance- Street/Vehicle/Park						
FULL-TIME						
Maintenance Superintendent	-	-	-	-	-	1
Street Maintenance Supervisor	1	1	1	1	1	1
Street Maintenance Foreman	-	-	-	-	-	-
Public Works Supervisor	-	-	-	-	-	-
Crew Leader	1	2	2	2	2	2
Street Maintenance Worker	4	3	3	3	3	3
Vehicle Maintenance Supervisor	1	1	1	1	1	1
Maintenance Mechanic	-	-	-	-	-	-
Park Maintenance Supervisor	1	1	1	1	1	1
Park Maintenance Worker	2	1	1	1	1	1
Total PW Maintenance	10.00	9.00	9.00	9.00	9.00	10.00
TOTAL PUBLIC WORKS	16.00	17.00	17.00	17.00	17.00	16.00
Parks & Recreation						
Community Center						
FULL-TIME						
Director of Parks and Recreation	-	1	1	1	-	-
Building Maintenance Technician	1	-	-	-	-	-
Recreation Superintendent	-	-	-	-	1	1
Recreation Manager	1	-	-	-	-	-
Recreation Supervisor	2	2	2	2	2	2
Recreation Leader	-	1	1	1	1	1
Custodian	2	1.25	1.25	1.25	1.25	1.25
Park Ranger	-	-	-	-	-	-
Animal Control	1	-	-	-	-	-
Clerk	1	0.5	0.5	0.5	0.5	0.5
Recreation Secretary	1	1	1	1	1	1
Admin. Secretary	0.75	-	-	-	-	-
Total Community Center	9.75	6.75	6.75	6.75	6.75	6.75
Park Maintenance & Other						
FULL-TIME						
Park Operations Superintendent	-	-	-	-	-	-
Leaderman Operator	-	-	-	-	-	-
Maintenance & repair Worker	-	-	-	-	-	-
Horticulture Foreman	-	-	-	-	-	-
Forestry Maintenance Worker	-	-	-	-	-	-
Park Worker	-	-	-	-	-	-
Park Maintenance Worker	-	-	-	-	-	-
Sappington House Director	-	-	-	-	-	-
Total Park Historical & Park Maint	-	-	-	-	-	-
TOTAL PARKS & RECREATION	9.75	6.75	6.75	6.75	6.75	6.75

Summary of Full-Time Equivalents for all Departments

POLICE & FIRE						
	Adopted Positions FY 2006	Adopted Positions FY 2010	Adopted Positions FY 2011	Adopted Positions FY 2012	Adopted Positions FY 2013	Proposed Positions FY 2014
POLICE						
FULL-TIME						
Chief of Police	1	1	1	1	1	1
Deputy Chief/Commander	2	1	1	1	1	1
Lieutenant	2	2	2	2	2	2
Sergeant	6	4	4	3	3	3
MPO/Senior Detective	3	3	3	3	3	3
Police Officer	20	17	16	16	16	16
Police Dispatcher	5	5	5	5	5	5
Police Records	1	1	1	1	1	1
Support Services Coordinator	-	-	-	-	-	-
Admin. Secretary	0.75	1	1	1	1	-
TOTAL POLICE	40.75	35.00	34.00	33.00	33.00	32.00
FIRE						
FULL-TIME						
Fire Chief	1	1	1	1	1	1
Assistant Fire Chief/Fire Marshall	1	1	1	1	1	1
Fire Supervisor	-	-	-	-	-	-
Fire Captain	6	6	6	6	6	4
Lieutenant	3	3	3	3	3	3
Firefighter/Paramedic & Senior Firefighter	8	7	7	8	8	10
Firefighter/Equipment Specialist	6	5	5	4	4	4
Firefighter	1	-	-	-	-	-
Administrative Secretary	1	1	1	1	1	-
TOTAL FIRE	27.00	24.00	24.00	24.00	24.00	23.00

Summary Totals of Full-Time Equivalent for all Departments						
Budget Year Adopted/Proposed:	2006	2010	2011	2012	2013	2014
TOTAL ADMINISTRATION	14.75	11.25	11.00	10.50	9.50	6.00
TOTAL PUBLIC WORKS	16.00	17.00	17.00	17.00	17.00	16.00
TOTAL PARKS & RECREATION	9.75	6.75	6.75	6.75	6.75	6.75
TOTAL POLICE	40.75	35.00	34.00	33.00	33.00	32.00
TOTAL FIRE	27.00	24.00	24.00	24.00	24.00	23.00
TOTAL FULL TIME POSITIONS	108.25	94.00	92.75	91.25	90.25	83.75

