



**ANNUAL BUDGET  
2005 CALENDAR YEAR  
JANUARY 1, 2006-DECEMBER 31, 2006**

**PRESENTED BY DON GREER, CITY ADMINISTRATOR  
TO THE MAYOR AND BOARD OF ALDERMEN  
NOVEMBER 15, 2005**

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

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***Elected Officials:***

<b>Mayor</b>	Roy R. Robinson
<b>Aldermen - Ward One</b>	Richard D. LaBore Richard P. Breeding
<b>Aldermen - Ward Two</b>	Timothy V. Trueblood James F. Kelleher
<b>Aldermen - Ward Three</b>	Franklin D. (Don) Maddox Jesus J. (Jerry) Miguel
<b>Aldermen - Ward Four</b>	Patricia W. Duwe Joseph P. O'Keefe

***Appointed Officials:***

<b>City Administrator and Chief of Police</b>	Donald E. Greer
<b>Director of Finance and Personnel</b>	Diana M. Madrid
<b>Chief of Fire Services</b>	Karl E. Kestler
<b>Director of Public Services</b>	James A. Eckrich
<b>City Clerk</b>	Kimberly D. Cottle

# OVERVIEW OF THE CITY OF CRESTWOOD, MISSOURI

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## GENERAL INFORMATION

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

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

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

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

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

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

The Public Works department has assumed responsibility for streets in the area. Under Missouri State law, fire and EMS services continue to be provided by the Affton Fire Protection District. However, residents pay the City's property tax rather than the Affton Fire Protection District's tax. The City, from taxes collected in the annexed area, pays the Affton Fire Protection District what it would have otherwise collected in property taxes. For fiscal year 2005, the City will pay \$296,248 to the Affton Fire Protection District.

## **ORGANIZATION OF THE GOVERNMENT**

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

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

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

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

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

## **PUBLIC SAFETY SERVICES**

### **Police Department**

On November 10, 1952, two full-time marshals were appointed to police the city, and one of the marshal's homes was used as their headquarters and jail. In 1954, the City purchased the first police car and a Police Department office was opened. Today, the Chief of Police directs a department that consists of 35 officers and five civilians. This provides a ratio of 2.9 police officers per 1,000 population.

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

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

In 2002, the voters of the City of Crestwood elected to extend the one-half cent Capital Improvements Sales tax through 2023 for the purposes of designing and constructing a police building, and making repairs and improvements to the Government Center. Certificates of Participation were sold in late 2002, totaling \$9.83 million for this purpose. Due to the rising costs of concrete and steel, the Board of Aldermen decided in the fall of 2004 to retrofit the current Government Center to meet the City's facility needs, rather than to construct a new, freestanding building.

When the Public Works Department solicited bids for the renovation of the Government Center, the lowest bid was \$1.1 million over the budgeted amount. Therefore, the Board of Aldermen decided to defease the Certificates of Participation by Ordinance No. 3929, on September 13, 2005. Since the Certificates of Participation were defeased, the Government Center will not be renovated; however, there are still infrastructure improvements needed in the Police Department that should be addressed including the radio equipment, office space, and inadequate jail facilities.

### **Department of Fire Services**

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

Today, the City staffs 24 professional fire fighters, a Fire Chief, and an Assistant Fire Chief/Fire Marshal. All 25 firefighters are certified by the state through the St. Louis County Fire Academy. The paramedics have completed 900 hours of training and are state certified.

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

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

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

### **Municipal Court**

Within the Public Safety services of the City of Crestwood, a Municipal Court exists. The Municipal Court, led by the Board appointed Municipal Judge, includes a City Prosecutor, Court Administrator and Deputy Court Clerks. Court is conducted formally on three evenings each month and court offices are open during the standard business day. The Court maintains separate bank accounts for bonds and fines collected.

### **RECREATION AND PARK FACILITIES**

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

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

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

issued in 2001, which were used to build the Crestwood Aquatic Center and improvements to Whitecliff Park. The remainder of the receipts fund park improvements and maintenance, storm water projects, and capital improvements for Parks and Recreation. Revenue from this tax for fiscal year 2004 was \$1,850,641.

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

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

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

## **HISTORICAL FACILITY**

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

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

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

## **DEMOGRAPHICS**

Information from the 2000 U.S. Census follows:

- Crestwood's population is 11,863.
- Population by gender: 5,580 (47.0%) male and 6,283 female (53.0%).
- Median age is 44.9 years.
- Population over 65 is 2,947 (24.8%).
- Population under 19 is 2,586 (21.8%).
- Population enrolled in elementary or high school is 1,163 (9.8%).
- Population enrolled in college is 567 (4.78%).
- Average household size is 2.3 persons per unit.
- The number of housing units is 5,207 with rental units comprising approximately 7% of the total.
- The number of non-mortgaged household units is 2,007 (44.7%).
- Median value of an owner-occupied single family housing in Crestwood is \$130,000.
- 1,999 (39.0%) of the householders living in owner-occupied, single family units moved into Crestwood prior to 1979.
- Median family income is \$64,240.

## **WATSON ROAD COMMERCIAL DISTRICT**

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

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

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

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

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

### **Economic Conditions**

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

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

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

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

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

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

- point of sale cities would share existing one-cent sales tax on the basis of a progressive sliding scale;
- the sharing of the one-cent would be phased in over a three year period (1994, 1995, 1996);
- all areas of the county would retain current status as pool or point of sale;
- the optional one-eighth or one-quarter sales tax available to all cities would be shared with all jurisdictions on a similar sliding scale;
- distribution of the use tax would be one-third to the County, and two-thirds to all cities (pool and point of sale) with sales and use tax receipts below the county-wide average and
- the county would retain a portion of sales tax lost due to future annexations and incorporation. The Missouri Legislature passed this compromise plan in May 1993.

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

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

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

In August 2002, voters approved a 15 year extension of the Capital Improvements Sales tax for the primary purpose of constructing a replacement police facility and continuing the streets improvement program begun in 1996. Based upon that voter approval, the City issued \$9.83 million in Certificates of Participation in November of 2002. The proceeds from those Certificates were intended to be used to design and build a new Police and Municipal Courts Building, as well as fund significant capital improvements to the Government Center.

When the design of the building was presented to the Board of Aldermen for consideration, the estimated cost for the construction of the building was presented. It was estimated that a free standing police facility could not be constructed within the budgeted amount. Since the estimate for a free standing police building was over the budgeted amount, the Board of Aldermen felt that it would be in the best interest of the city to redesign City Hall to include a new police facility. When the plans for the redesigned City Hall were presented to the Board of Aldermen, it was estimated that

this project would be constructed under budget, based upon the information available to the architects. The Board of Aldermen instructed staff to acquire bids for the renovation of the City Hall. The bids were submitted to the Director of Public Works and when the bids were compared, the lowest bid submitted was \$1.1 million over the budgeted amount for the renovation of City Hall.

With this information, the Board of Aldermen had two options, either conduct a redesign of the renovated City Hall or defease the COPS 2002. The Board of Aldermen decided to defease the Certificates of Participation. Therefore, on September 13, 2005, the Board of Aldermen voted to defease the certificates by Ordinance No. 3929. In order to defease the certificates and fulfill the commitment to the holders of the Certificates, an escrow account was established at the UMB Bank. The escrow is funded with the monies that were not encumbered from the sale of the COPS 2002 and a deposit made by the city of \$1.1 million.

The Capital Improvements Fund was able to provide \$520,000 to fund the escrow account. Since the Capital Improvements Fund could only cover a portion of the needed amount, the Board approved the borrowing of \$380,711 from the General Fund (Line of Credit) and \$200,000 from the Park and Stormwater Fund to fully fund the escrow.

## **FORENSIC AUDIT AND RESTATEMENT OF PRIOR YEARS' FINANCIAL STATEMENTS AND FUND BALANCES**

In August 2003, the City engaged the independent accounting firm, Brown Smith Wallace, LLC to conduct a forensic audit due to the present administration's discovery of anomalies within the City's financial records.

As a result of the forensic investigative procedures performed for the Fiscal Years Ended June 30, 2001 and 2002, Brown Smith Wallace concluded that there had been a staggering amount of disbursements, improper journal entries and misrepresentations to the Board of the City's financial position.

Due to the findings of the forensic audit, the Board authorized Brown Smith Wallace to conduct fieldwork and perform audits of these years to restate the financial statements for the Fiscal Years Ended June 30, 2001 and 2002. The result of the restatements left the General Fund with nearly a \$1,000,000 negative fund balance on June 30, 2002.

The forensic audit and subsequent restatements for FY 2001 and 2002 can be viewed on the City's web site at

[www.ci.crestwood.mo.us/departments/administrative/finance.aspx](http://www.ci.crestwood.mo.us/departments/administrative/finance.aspx)

## MISSOURI STATE PETITION AUDIT OF THE FISCAL YEAR ENDED JUNE 30, 2003

On November 24, 2003, the city received a notice from the Missouri State Auditor's office stating that a petition audit would be conducted for FY 2003 and in January 2004 the auditor's began the fieldwork in relation to this audit. On-site field work was completed at the end of May 2004 and on November 30, 2004, the State Auditor held an exit conference with the Mayor, Board of Aldermen, City Attorney, City Administrator and the Director of Finance. The public presentation of the State Auditor's report was conducted on March 10, 2005.

The findings of the State Audit and the city's responses (which are in italics) are summarized below:

- 1) No written policy which established the required approval for purchases or adequate procedures to ensure that the required approvals and bids were obtained for purchases; no policies for travel and expenses; no policies for disposition of city property.

*Response from City: Prior to the State Auditor's Office beginning the fieldwork, the City Administrator had identified issues regarding purchases and began to take steps to address the issues. This included the adoption of a purchasing policy by the Board of Aldermen in May of 2004. The purchasing policy established policies for purchases made throughout the City and approval of those purchases. The Purchasing Policy was adopted prior to the completion of the State Auditor's fieldwork. The entire Purchasing Policy can be accessed on the City's website at [www.ci.crestwood.mo.us/departments/administrative/finance.aspx](http://www.ci.crestwood.mo.us/departments/administrative/finance.aspx)*

- 2) Personnel issues regarding car allowance and severance packages.

*Response from City: All findings were personnel decisions made by the duly elected Board of Aldermen.*

- 3) City did not monitor the profit and losses of the aquatic center and receipts of the Parks and Recreation Department.

*Response from City: The current administration had already identified and implemented appropriate procedures to monitor the expenditures and revenues of the Aquatic Center and Parks and Recreation Department before the State Auditors began their fieldwork.*

- 4) City did not update the general fixed asset listing for purchases made in 2004.

*Response from City: The updating of fixed asset records was completed in conjunction with year end closing and preparation of the independent audit for fiscal year ended June 30, 2004.*

- 5) City did not properly enforce procedures for journal entry review and approval.

*Response from City: The current administration identified numerous weaknesses in internal control structure of the Finance Department. Proper internal controls and segregation of duties were implemented as weaknesses were discovered; proper procedures for general journal entries were implemented before the State Auditor began fieldwork.*

- 6) City does not have adequate documentation for allocation of salaries between funds for the year ended June 30, 2003.

*Response from City: For the FY 2004 budget the City had established formulae to identify and recapture overhead from the Capital Improvements and Park and Stormwater Funds. These formulae were derived from an intensive time study conducted by the Public Works Department. The formulae were implemented beginning July 1, 2003, before the State Auditor began fieldwork.*

- 7) City did not estimate administrative costs to collect and deposit the sales tax revenues for the TDD prior to establishing the fee.

*Response from City: The City's corporate counsel and bond counsel had reviewed the legislation pertaining to TDD administration, and believe that the administrative fee that the City collects is in conformance with the Revised State Statutes of Missouri.*

- 8) Findings related to the processes and procedures in the Municipal Court.

*Response from City: The Court Administrator had identified and implemented numerous policies and procedures prior to and during the State Auditor's fieldwork.*

Most of the findings in the State Audit had been addressed by the Board of Aldermen and the City Administration prior to the completion of the State Auditor's fieldwork. The entire State Audit Report which details the findings and the City's responses can be viewed at [www.ci.crestwood.mo.us/departments/administrative/finance.aspx](http://www.ci.crestwood.mo.us/departments/administrative/finance.aspx)

## **CHANGE IN FISCAL YEAR END**

On January 27, 2004, the Board of Aldermen adopted Ordinance Number 3813, which changed the fiscal year from a year-end of June 30 to a year-end of December 31. The ordinance also authorized a supplemental six month Appropriations Ordinance for the period July 1 through December 31, 2004 to make the fiscal year-end change. The City's first calendar fiscal year began January 1, 2005. Due to this change in fiscal year end, the City will prepare a statement of revenues and expenses for the 12 month

period January 1, 2004 through December 31, 2004 to allow for a representative calendar year comparison to CY 2005.

The change from a fiscal year ending June 30 to December 31 is advantageous to the city in several ways. Primarily, a significant portion of sales tax (52% of total General Fund revenue) is collected during the first quarter of the calendar year; therefore, the city has the ability to adjust expenditures for the remaining budgetary period if unanticipated revenue shortfalls occur at the beginning of the fiscal year. A June 30 fiscal year end only allowed for an adjustment to expenditures to occur at the end of the third quarter.

Also, the fiscal year end of December 31 is more conducive for the collection of merchant license fees since a majority of these fees are collected from May to August. Finally, the expenditures and revenues for the aquatic center are contained within one budgetary period.

## **2005 BALLOT PROPOSITIONS**

### **General Obligation Bonds**

On January 11, 2005 the Board of Aldermen approved Ordinance No. 3882, which called for a Bond election in the City of Crestwood on April 5, 2005. Proposition 1 asked the voters to pass a General Obligation Bond in an amount not to exceed six million dollars. If the General Obligation Bond issue had been approved by the citizens of Crestwood, the proceeds would have been used to eliminate the Line of Credit, establish cash reserves sufficient to eliminate the need for future borrowing, and reimburse and repay historical interfund transfers involving the special tax funds.

The approval of the bonds by the voters would authorize the levy and collection of an annual tax in addition to other taxes provided by law on all taxable tangible property in the City sufficient to pay the interest and principal of the bonds. The bonds would be retired ten years from the date of issuance.

The General Obligation bond needed a supermajority to pass which constitutes a majority of 57.14%. However, the ballot failed by a vote of 1,948 (46%) in favor of the proposition to 2,327 (54%) against the proposition.

The City continues to operate on a Line of Credit. By Board of Aldermen approval the Line of Credit was renewed for \$3.5 million dollars on November 1, 2005. The detail and history on the Line of Credit is provided in Section 27 of this budget.

## **Increase in Business License Fees and Gross Receipts Taxes**

On August 23, 2005, the Board of Aldermen approved two different ordinances which called for increases in the merchant license fees and the gross receipts tax.

- **Ordinance 3926** called for an election within the City of Crestwood, for the purpose of increasing the City's merchant license fees on gross receipts from the current rate of \$1.00/\$1,000 of gross receipts to \$1.25/\$1,000 of gross receipts.

This proposition was placed on the ballot for the November 8, 2005 election and needed a simple majority to be approved. The proposition was approved by the voters by a vote of 1,357 (67%) in favor and 681 (33%) opposed. In response to the passage of this proposition, the budgeted revenue for business licenses has been increased by \$140,000 in 2006.

- **Ordinance 3927** called for an election on November 8, 2005, to increase the taxes on commercial and residential gross receipts.

**Proposition S** called for an election to increase the taxes on commercial gross receipts for electric, cable, water, and gas. If approved, the gross receipts tax for electric would increase from 5.7% to 7%, cable gross receipts tax would increase from 3% to 6%, and water and gas gross receipts tax would increase from 6% to 7%. Proposition S needed a simple majority for approval. The proposition was passed by a vote of 1,167 (57%) in favor and 873 (43%) opposed. In response to the passage of this proposition, the budgeted revenue from gross receipts has increased in the following manner: gross receipts collected on electric was increase by \$66,000, gross receipts collected on natural gas was increased by \$34,000, gross receipts for water was increased by \$7,800 and gross receipts on cable was increased by \$8,000 in 2006.

**Proposition T** called for an election to increase the taxes on residential gross receipts for electric and cable. If approved, the gross receipts tax for electric would increase from 5.7% to 6% and gross receipts on cable would increase from 3% to 6%. The proposition needed a simple majority for approval. However, this proposition was defeated by a vote of 923 (45%) in favor and 1,121 (55%) opposed.

LOCATION OF  
THE CITY OF CRESTWOOD, MISSOURI



*City of  
Crestwood*



*City of  
Crestwood*

## CITY OF CRESTWOOD, MISSOURI

### MISCELLANEOUS STATISTICAL DATA

Based on 2000 US Census data. For more information on population visit [U.S. Census Bureau](http://www.census.gov), providing access to a full range of U.S. Census information and data products.

#### Crestwood, Missouri Statistics and Demographics (US Census 2000)

	Number	Percent
<b>Crestwood Population:</b>	<b>11863</b>	<b>100.00%</b>
<b>Sex and Age</b>		
Male	5580	47.04%
Female	6283	52.96%
Under 5 years	533	4.49%
5 to 9 years	673	5.67%
10 to 14 years	700	5.9%
15 to 19 years	680	5.73%
20 to 24 years	483	4.07%
25 to 34 years	1131	9.53%
35 to 44 years	1751	14.76%
45 to 54 years	1641	13.83%
55 to 59 years	666	5.61%
60 to 64 years	658	5.55%
65 to 74 years	1631	13.75%
75 to 84 years	1112	9.37%
85 years and over	204	1.72%
Median age (years)	44.9	
18 years and over	9493	80.02%
Male	4371	36.85%
Female	5122	43.18%
21 years and over	9182	77.4%
62 years and over	3351	28.25%
65 years and over	2947	24.84%
Male	1274	10.74%
Female	1673	14.1%

**CITY OF CRESTWOOD, MISSOURI**  
**MISCELLANEOUS STATISTICAL DATA**

<b>Race</b>		
One race	11749	99.04%
White	11437	96.41%
Black or African American	85	0.72%
American Indian and Alaska Native	23	0.19%
Asian	172	1.45%
Asian Indian	34	0.29%
Chinese	34	0.29%
Filipino	9	0.08%
Japanese	11	0.09%
Korean	17	0.14%
Vietnamese	39	0.33%
Other Asian	28	0.24%
Native Hawaiian and Other Pacific Islander	1	0.01%
Native Hawaiian	0	0%
Guamanian or Chamorro	0	0%
Samoan	0	0%
Other Pacific Islander	1	0.01%
Some other race	31	0.26%
Two or more races	114	3.0 %

<b>Hispanic or Latino and race</b>		
Total Population	11863	100.00%
Hispanic or Latino(of any race)	119	1%
Mexican	51	0.43%
Puerto Rican	2	0.02%
Cuban	9	0.08%
Other Hispanic or Latino	57	0.48%
Not Hispanic or Latino	11744	99%
White alone	11356	95.73%

<b>Relationship</b>		
Total Population	11863	100.00%
In households	11846	99.86%
Householder	5111	43.08%
Spouse	2954	24.9%
Child	3189	26.88%
Own child under 18 years	2246	18.93%
Other relatives	315	2.66%

**CITY OF CRESTWOOD, MISSOURI**  
**MISCELLANEOUS STATISTICAL DATA**

Under 18 years	104	0.88%
Non-relatives	277	2.33%
Unmarried partner	141	1.19%
In group quarters	17	3.6 %
Institutionalized population	0	0%
Non-institutionalized population	17	0.14%

**Households by Type**

Total Households	5111	100.0 %
Family households (families)	3520	68.87%
With own children under 18 years	1228	24.03%
Married-couple family	2954	57.8%
With own children under 18 years	997	19.51%
Female householder, no husband present	445	8.71%
With own children under 18 years	189	3.7%
Non-Family households	1591	36.8 %
Householder living alone	1408	27.55%
Householder 65 years and over	763	14.93%
Households with individuals under 18 years	1302	25.47%
Households with individuals 65 years and over	2053	40.17%
Average Household size	2.32	
Average family size	2.83	

**Housing Occupancy**

Total housing units	5214	100.00%
Occupied housing units	5111	98.02%
Vacant housing units	103	1.98%
For seasonal, recreational, or occasional use	13	0.25%
Homeowner vacancy rate (percent)	0.6	
Rental vacancy rate (percent)	2.6	

**Housing Tenure**

Occupied housing units	5111	100.00%
Owner-occupied housing units.	4659	91.16%
Renter-occupied housing units.	452	8.84%
Average household size of owner-occupied units	2.35	
Average household size of renter-occupied units	2.01	

**Citizens of the City of Crestwood**

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

**City Administrator**

**City Attorney**

**Executive Secretary**

**Public Services**

**Director of Public Services**

**Administration**

**Public Safety**

**Boards & Committees**

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

**Office of the City Administrator**  
Assistant to the City Administrator  
Economic Development Specialist

**Department of Finance & Personnel**  
Director  
Accountant  
Accounts Payable Administrator  
P/T Payroll Administrator

**Office of the City Clerk**  
City Clerk  
Administrative Secretary  
P/T Clerk  
P/T Receptionist

**Management Information Systems (MIS)**  
MIS Coordinator

**Department of Police**  
Chief  
Commander (2)  
Lieutenant (2)  
Sergeant (6)  
Senior Detective (3)  
Patrol Officers (18)  
Executive Secretary  
Dispatcher (5)  
Records Clerk

**Dept. of Municipal Court**  
Deputy Court Clerk  
P/T Clerk

**Department of Fire Services**  
Chief  
Assistant Chief/Fire Marshall  
Captain (6)  
Lieutenant Firefighter (3)  
Firefighter (7)  
MEMT Firefighter (8)  
Administrative Secretary

**Department of Public Works**  
Director  
Assistant Director  
Maintenance Superintendent  
Street Maintenance Supervisor  
Park Maintenance Supervisor  
Vehicle Maintenance Supervisor  
Building Maintenance Technician  
Code Enforcement Officer  
Crew Leader  
Administrative Secretary  
Maintenance Worker (6)

**Department of Parks & Recreation**  
Recreation Manager  
Recreation Supervisors (2)  
Building Maintenance Technician  
Recreation Secretary  
Clerk (6)  
Custodians (2)  
Animal Control Officer  
Seasonal Day Camp Staff (27)  
Seasonal Aquatic Center (20)



**Organizational Chart as of January 1, 2006**

# **Governmental Funds and Basis of Accounting**

## **Governmental Funds**

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

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

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

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

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

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

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

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

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

## **PROPRIETARY FUND**

**Internal Service Fund**-The Internal Service Fund was a working capital reserve fund. The Internal Service Fund was established by the City to provide for the financing of contingencies of other City funds when revenues in the other City funds were insufficient to meet such contingencies and as a source of accumulation of funds for future projects. The Internal Service Fund had not been funded since fiscal year ended June 30, 1987. Subsequent to fiscal year 1987, the Board of Aldermen appropriated for transfers into the fund from the General Fund, however, the transfers were book entries only and there were not funds in the Internal Service Fund. On April 27, 2004 the Board of Aldermen eliminated the Internal Service Fund by Ordinance No. 3826. The ordinance transferred the asset balance of the Internal Service Fund to General Fund.

## **Basis of Accounting**

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

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

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

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

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

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

## **Budget and Fiscal Policies**

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

### **Budget Submission**

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

### **Balanced Budget**

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

### **Budgeted Items Appropriated**

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

### **Supplemental Appropriations**

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

### **Revenue Policy**

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

### **Insufficient Revenues**

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

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

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

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

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

### **Appropriations Lapse**

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

### **Prohibited Payments and Obligations**

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

### **Investments**

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

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

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

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

### **Restricted Cash and Investments**

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

### **Capital Program**

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

### **Capital Assets and Depreciation**

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

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

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

### **Compensated Absences**

Under terms of the City's personnel policy, vacations accrue immediately after employment and employees are eligible for vacation time after six months employment with the City. Upon termination, the employee is entitled to payment for accrued vacation benefits. Sick leave is accumulated based upon length of service and is available only to provide compensation during periods of illness. No portion of sick leave is payable to the employee upon termination.

## **Budget Document Process and Schedule**

Work begins on the budget in late August and early September when budget guidelines are established and budget procedures are discussed with Department Heads. At this time budget request worksheets are given to each Department Head along with the six-month expenditure report for the department. The budget request worksheets are given to the departments in both paper format and electronic format in effort to increase efficiency in the budget process. The Department Heads are asked to complete the budget request along with the estimate for Fiscal Year 2005 ending December 31. All Department Heads were asked to complete departmental narratives which include accomplishments from the previous year and goals for the up coming years. The Department Heads have approximately two to three weeks to complete their budget request and narratives for the upcoming year.

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

At the end of September when the budget and capital request are returned, the requests are transferred into the master documents so that the request may be reviewed by the Director of Finance and City Administrator. At this time, the Director of Finance revenue projections are also due along with the personnel budgets. The staff within the Finance Department completes the personnel budgets.

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

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

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

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

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

## CY 2006 Budget Preparation Calendar

August 2005						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

### August

25 Planning of budget calendar and forms  
 City Administrator  
 Director of Finance

September 2005						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

### September

1 Establish budget guidelines  
 City Administrator  
 Director of Finance

7 Budget procedures discussed with department heads and working papers distributed  
 City Administrator  
 Director of Finance

19 and 21 Ways & Means Committee Meeting-Discussion of Revenues and Expenditures through December 31<sup>st</sup>  
 Mayor  
 Ways and Means  
 City Administrator  
 Director of Finance

30 Revenue Projections to City Administrator  
 Personnel Budget Completed  
 Director of Finance

October 2005						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

### October

7 Departmental Budget Request to City Administrator  
 Department Heads

12 Ways and Means Committee Review of Revenues: General, Capital Improvements, and Park and Stormwater Fund  
 Mayor  
 Ways and Means  
 City Administrator  
 Director of Finance

19 Staff presentation to Ways and Means Committee of expenditures for General Fund  
 Mayor  
 Ways and Means  
 City Administrator  
 Director of Finance  
 Department Heads

26 Staff presentation to Ways and Means Committee of expenditures for General and Capital Improvements Fund  
 Mayor  
 Ways and Means  
 City Administrator  
 Director of Finance  
 Department Heads

## CY 2006 Budget Preparation Calendar

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### November

November 2005						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

2	Staff presentation to Ways and Means Committee of expenditures for Capital Improvements and Park and Stormwater Fund	Mayor Ways and Means City Administrator Director of Finance Department Heads
15	Final budget distributed to the Board of Aldermen	City Administrator
22	Budget bill to be introduced for first reading at the Board of Aldermen meeting	Mayor and Board of Aldermen
23	Provide public hearing information to City Clerk	Director of Finance
30	Board of Aldermen Worksession	Mayor Board of Aldermen City Administrator Department Heads
30	Publish public hearing for budget	City Clerk

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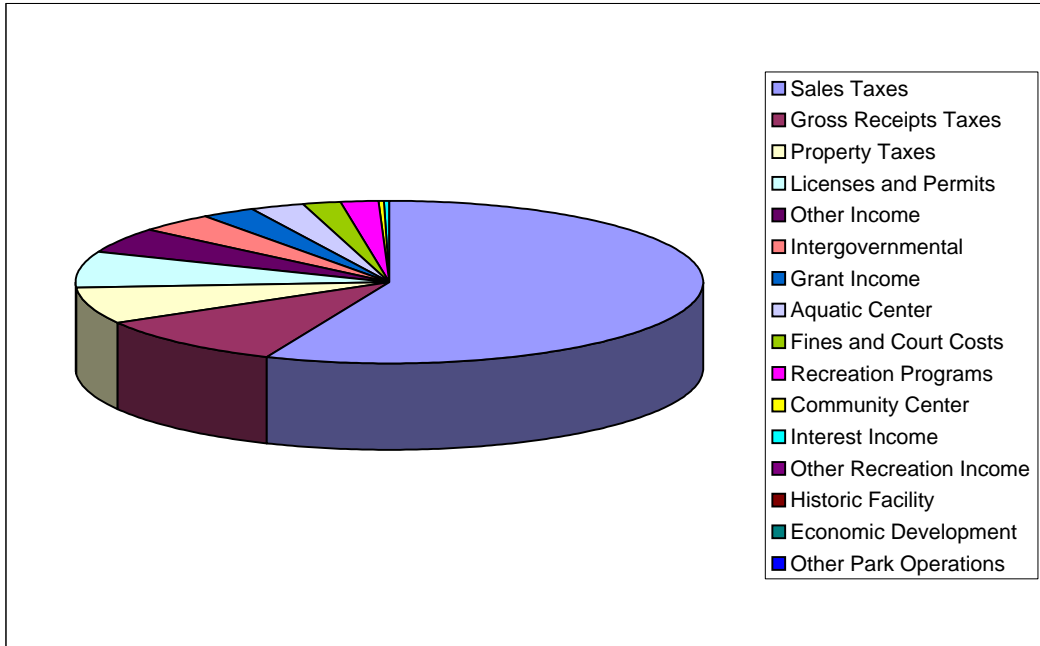
### December

December 2005						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

3	Board of Aldermen Budget Worksession	Mayor and Board of Aldermen City Administrator Department Heads
13	Public hearing, bill introduction, second reading of bill and passage of Ordinance	Mayor and Board of Aldermen

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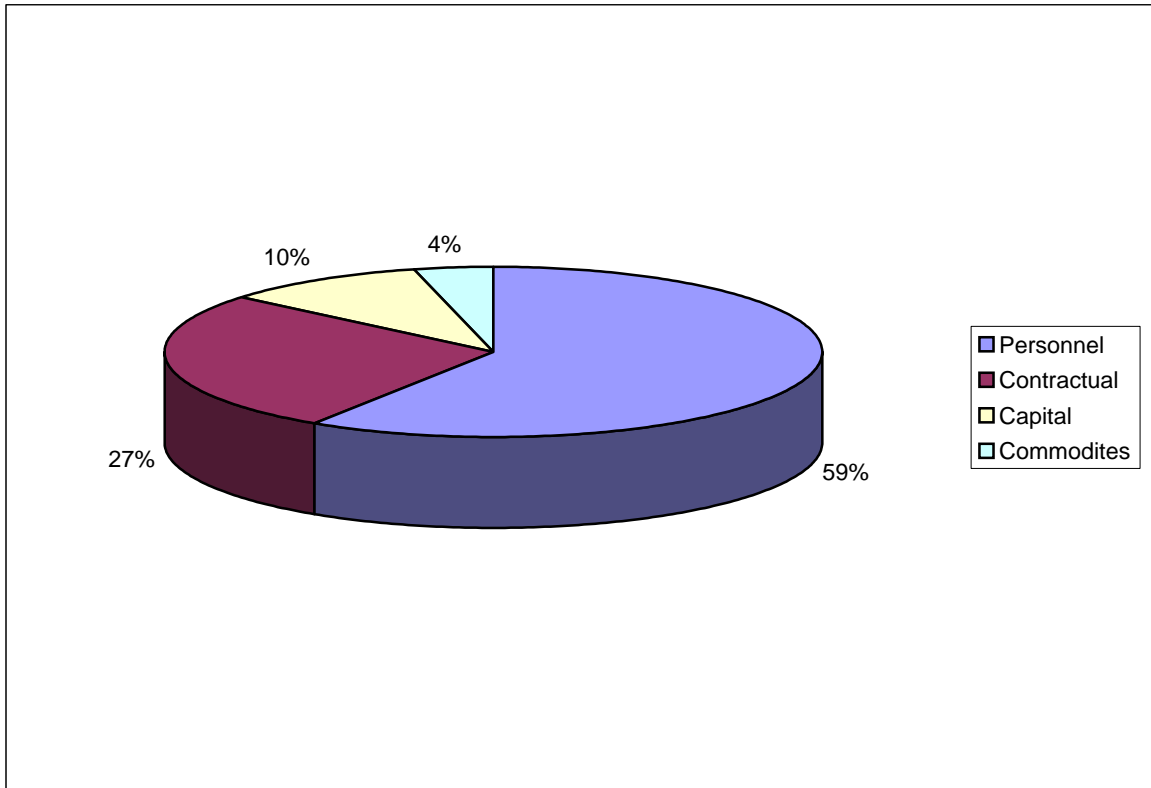
## General Fund, Capital Improvements Fund, Park Stormwater Fund Revenues by Element CY 2006



### Summary of Revenues

Revenue Source	Amount	Percent of Total
Sales Taxes	7,404,055	56.27%
Gross Receipts Taxes	1,364,587	10.37%
Property Taxes	962,995	7.32%
Licenses and Permits	950,082	7.22%
Other Income	649,236	4.93%
Intergovernmental	518,460	3.94%
Grant Income	371,000	2.82%
Aquatic Center	343,646	2.61%
Fines and Court Costs	265,892	2.02%
Recreation Programs	247,388	1.88%
Community Center	55,360	0.42%
Interest Income	9,781	0.07%
Other Recreation Income	8,155	0.06%
Historic Facility	2,903	0.02%
Economic Development	2,000	0.02%
Other Park Operations	1,577	0.01%
<b>Total Revenue</b>	<b>13,157,117</b>	<b>100%</b>

# General Fund, Capital Improvements Fund, Park and Stormwater Fund Expenditures By Category CY 2006



## Summary of Expenditures

Category	Amount	Percent of Total
Personnel	7,477,437	59.19%
Contractual	3,415,605	27.04%
Capital	1,258,152	9.96%
Commodities	<u>481,693</u>	3.81%
<b>Total Expenditures</b>	<b><u><u>12,632,887</u></u></b>	<b><u><u>100%</u></u></b>

**CITY OF CRESTWOOD, MISSOURI  
2006 BUDGET - REVENUES DETAIL BY ELEMENT  
GENERAL FUND, CAPTIAL IMPROVEMENTS FUND, AND PARK AND STORMWATER FUND**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Account Description	Director of Finance Projections CY 2006	City Admin Approved CY 2006	BOA Adjusted	BOA Approved
<b>COMBINED REVENUES</b>											
6,613,770	7,966,520	7,811,531	7,628,320	4,023,996	8,175,140	7,712,580	Sales Taxes	7,670,343	7,670,343	(266,288)	7,404,055
1,294,092	1,166,763	1,194,675	1,283,753	497,082	1,179,000	1,242,493	Gross Receipts Taxes	1,364,587	1,364,587	-	1,364,587
762,510	821,417	834,522	970,159	942,793	962,000	976,036	Property Taxes	962,996	962,995	-	962,995
591,789	551,743	525,842	539,749	272,295	537,700	534,879	Intergovernmental	518,460	518,460	-	518,460
875,350	1,019,714	862,510	861,352	77,820	860,800	798,763	Licenses and Permits	950,082	950,082	-	950,082
223,015	224,088	316,806	321,346	127,101	319,750	263,107	Fines and Court Costs	267,691	265,892	-	265,892
112,915	39,900	275,179	266,337	87,295	293,627	345,776	Aquatic Center	338,860	343,646	-	343,646
42,169	37,002	53,666	58,389	26,587	54,395	58,274	Community Center	55,360	55,360	-	55,360
228,155	197,405	220,722	230,148	94,518	232,325	253,544	Recreation Programs	247,388	247,388	-	247,388
2,518	4,123	3,644	1,457	2,425	3,000	3,140	Historic Facility	2,903	2,903	-	2,903
8,069	8,985	7,344	8,855	3,152	9,000	8,348	Other Recreation Income	8,155	8,155	-	8,155
2,458	1,969	2,540	2,540	1,305	2,100	1,485	Other Park Operations	1,577	1,577	-	1,577
41,215	30,555	53,203	7,058	3,564	6,500	11,297	Interest Income	9,780	9,781	-	9,781
285,148	57,872	124,849	67,957	72,659	68,025	142,765	Other Income	72,987	68,525	580,711	649,236
-	-	-	1,152	-	-	2,658	Economic Development Fees	2,650	2,000	-	2,000
-	-	-	187,860	-	115,000	115,570	Grant Income	371,000	371,000	-	371,000
<b>11,083,174</b>	<b>12,128,055</b>	<b>12,287,032</b>	<b>12,436,432</b>	<b>6,232,591</b>	<b>12,818,362</b>	<b>12,470,715</b>	<b>Total Combined Revenues</b>	<b>12,844,819</b>	<b>12,842,694</b>	<b>314,423</b>	<b>13,157,117</b>
<b>General Fund</b>											
4,078,641	4,091,638	4,011,405	4,140,292	2,201,375	4,621,393	4,462,326	Sales Taxes	4,444,605	4,444,605	(160,772)	4,283,833
1,294,092	1,166,763	1,194,675	1,283,753	497,082	1,179,000	1,242,493	Gross Receipts Taxes	1,364,587	1,364,587	-	1,364,587
762,510	821,417	834,522	970,159	942,793	962,000	976,036	Property Taxes	962,996	962,995	-	962,995
591,789	551,743	525,842	539,749	272,295	537,700	534,879	Intergovernmental	518,460	518,460	-	518,460
875,350	1,019,714	862,510	861,352	77,820	860,800	798,763	Licenses and Permits	950,082	950,082	-	950,082
223,015	224,088	316,806	321,346	127,101	319,750	263,107	Fines and Court Costs	267,691	265,892	-	265,892
112,915	39,900	275,179	266,337	-	-	-	Aquatic Center	-	-	-	-
42,169	37,002	53,666	58,389	-	-	-	Community Center	-	-	-	-
228,155	197,405	220,722	230,148	-	-	-	Recreation Programs	-	-	-	-
2,518	4,123	3,644	1,457	-	-	-	Historic Facility	-	-	-	-
8,069	8,985	7,344	8,855	-	-	-	Other Recreation Income	-	-	-	-
2,458	1,969	2,540	2,540	-	-	-	Other Park Operations	-	-	-	-
36,018	28,009	13,167	5,904	2,550	5,500	8,839	Interest Income	7,372	7,372	-	7,372
285,148	57,872	124,849	67,957	72,659	68,025	77,139	Other Income	72,487	68,025	380,711	448,736
-	-	-	1,152	-	-	2,658	Economic Development Fees	2,650	2,000	-	2,000
<b>8,542,848</b>	<b>8,250,628</b>	<b>8,446,870</b>	<b>8,759,390</b>	<b>4,193,674</b>	<b>8,554,168</b>	<b>8,366,240</b>	<b>Total General Fund Revenue</b>	<b>8,590,928</b>	<b>8,584,018</b>	<b>219,939</b>	<b>8,803,958</b>
<b>CAPITAL IMPROVEMENTS FUND REVENUES</b>											
1,761,452	1,780,667	1,746,567	1,606,579	906,544	1,625,728	1,506,443	Sales Taxes	1,491,618	1,491,618	(45,433)	1,446,185
5,197	1,172	37,883	532	471	500	1,405	Interest Income	1,377	1,377	-	1,377
-	-	-	-	-	-	35,961	Miscellaneous Income	-	-	-	-
-	-	-	80,360	-	115,000	115,570	Grant Income	152,000	152,000	-	152,000
<b>1,766,648</b>	<b>1,781,839</b>	<b>1,784,450</b>	<b>1,687,471</b>	<b>907,015</b>	<b>1,741,228</b>	<b>1,659,379</b>	<b>Total Capital Improvements Fund Revenue</b>	<b>1,644,995</b>	<b>1,644,995</b>	<b>(45,433)</b>	<b>1,599,562</b>
<b>PARK AND STORMWATER FUND REVENUES</b>											
773,678	2,094,215	2,053,560	1,881,449	916,078	1,928,019	1,743,811	Sales Taxes	1,734,120	1,734,120	(60,084)	1,674,036
-	-	-	-	87,295	293,627	345,776	Aquatic Center	338,860	343,646	-	343,646
-	-	-	-	26,587	54,395	58,274	Community Center	55,360	55,360	-	55,360
-	-	-	-	94,518	232,325	253,544	Recreation Programs	247,388	247,388	-	247,388
-	-	-	-	2,425	3,000	3,140	Historic Facility	2,903	2,903	-	2,903
-	-	-	-	3,152	9,000	8,348	Other Recreation Income	8,155	8,155	-	8,155
-	-	-	-	1,305	2,100	1,485	Other Park Operations	1,577	1,577	-	1,577
-	1,373	2,152	622	543	500	1,053	Interest Income	1,032	1,032	-	1,032
-	-	-	-	-	-	29,665	Other Income	500	500	200,000	200,500
-	-	-	107,500	-	-	-	Grant Income	219,000	219,000	-	219,000
<b>773,678</b>	<b>2,095,588</b>	<b>2,055,712</b>	<b>1,989,571</b>	<b>1,131,902</b>	<b>2,522,966</b>	<b>2,445,096</b>	<b>Total Park and Stormwater Fund Revenue</b>	<b>2,608,895</b>	<b>2,613,681</b>	<b>139,916</b>	<b>2,753,597</b>

**CITY OF CRESTWOOD, MISSOURI**  
**2006 BUDGET- EXPENDITURE DETAIL BY ELEMENT**  
**GENERAL FUND, CAPITAL IMPROVEMENTS FUND, AND PARK AND STORMWATER FUND**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>Combined Expenditures</b>													
5,353,074	5,846,555	6,040,422	5,999,686	3,066,926	5,850,276	5,873,872	Salaries and Wages	5,696,937	5,602,083	8,000	5,610,083	5,610,083	5,610,083
1,214,550	1,246,612	1,457,796	1,484,497	689,333	1,504,200	1,361,760	Employee Benefits	1,464,373	1,458,054	-	1,458,054	1,458,054	1,458,054
395,768	384,439	466,420	453,636	225,888	433,863	428,728	Payroll Taxes	411,268	409,300	-	409,300	409,300	409,300
<b>6,963,392</b>	<b>7,477,606</b>	<b>7,964,638</b>	<b>7,937,819</b>	<b>3,982,147</b>	<b>7,788,339</b>	<b>7,664,360</b>	<b>Total Personnel Services</b>	<b>7,572,578</b>	<b>7,469,437</b>	<b>8,000</b>	<b>7,477,437</b>	<b>7,477,437</b>	<b>7,477,437</b>
68,871	72,616	45,771	47,118	20,336	51,600	45,838	Employee Improvement	50,920	48,945	-	48,945	48,945	48,945
716,961	1,223,780	1,050,063	1,156,441	653,157	1,084,407	1,058,669	Professional Services	980,650	867,350	(2,000)	865,350	965,350	965,350
785,051	668,931	144,738	136,591	169,653	402,000	400,000	Contracted Maintenance	513,500	499,500	-	499,500	499,500	204,500
385,600	324,351	410,057	375,457	223,074	443,605	418,812	Utilities	395,330	382,200	(100)	382,100	382,100	363,900
133,614	117,188	161,602	101,367	44,280	135,790	127,495	Maintenance and Repair	214,800	168,100	(1,200)	166,900	166,900	166,900
172,716	267,176	135,415	157,844	92,813	182,500	191,005	Public Safety	189,500	171,500	-	171,500	171,500	171,500
39,778	(6,762)	34,343	38,514	15,869	44,255	41,700	Leases and Rentals	137,200	137,200	-	137,200	137,200	42,200
49,353	42,605	65,095	160,411	152,470	166,000	158,663	City Insurance	174,250	174,250	-	174,250	174,250	174,250
17,674	16,853	6,568	15,710	1,494	15,335	12,330	Membership and Periodical	14,135	14,135	-	14,135	14,135	14,135
73,296	84,345	95,771	77,923	29,925	59,750	50,977	Public Relations	60,500	62,100	-	62,100	62,100	62,100
42,531	354,212	512,814	49,900	33,122	62,100	95,739	Other Services	504,114	504,114	-	504,114	504,114	504,114
88,507	88,712	108,989	106,772	49,755	106,529	103,479	Recreation Program Instructors	114,600	114,600	-	114,600	114,600	114,600
-	-	246,266	33	-	-	-	Interest Expense	-	-	-	-	-	-
-	-	-	-	-	-	-	Marketing	12,000	2,400	-	2,400	2,400	2,400
-	-	-	-	-	-	1,100,711	Cost of Defeasance COPS 2002	-	-	-	-	580,711	580,711
<b>2,573,951</b>	<b>3,254,008</b>	<b>3,017,493</b>	<b>2,424,081</b>	<b>1,485,950</b>	<b>2,753,871</b>	<b>3,805,418</b>	<b>Total Contractual Services</b>	<b>3,361,499</b>	<b>3,146,394</b>	<b>(3,300)</b>	<b>3,143,094</b>	<b>3,243,094</b>	<b>3,415,605</b>
29,651	32,474	40,392	36,891	17,591	41,420	40,097	Employee Improvement	40,450	40,450	-	40,450	40,450	40,450
51,048	125,395	55,681	29,567	15,932	38,800	25,192	Office Supplies	35,700	29,050	(500)	28,550	28,550	28,550
57,589	56,082	43,392	36,307	12,171	31,810	29,741	Building/General Maintenance Supplies	30,720	27,920	-	27,920	27,920	27,920
112,175	157,810	98,336	90,896	51,504	105,500	102,634	Vehicle Supplies, Repair & Parts	117,900	109,600	-	109,600	109,600	109,600
44,856	29,425	32,366	8,938	4,090	7,150	7,842	Equipment Supplies, Repair & Parts	7,900	7,900	-	7,900	7,900	7,900
172,222	197,675	116,171	109,476	149,294	170,500	142,043	Street Maintenance Supplies	171,300	151,300	-	151,300	151,300	151,300
8,846	8,570	9,085	6,389	10,357	7,800	7,341	Safety Supplies	8,300	8,300	-	8,300	8,300	8,300
108,885	214,948	84,797	23,992	19,690	24,050	39,390	Other Supplies	47,748	47,048	-	47,048	47,048	47,048
72,581	60,324	75,854	59,179	26,820	49,900	58,932	Recreation Program Supplies	60,625	60,625	-	60,625	60,625	60,625
<b>657,851</b>	<b>882,703</b>	<b>556,074</b>	<b>401,636</b>	<b>307,448</b>	<b>476,930</b>	<b>453,212</b>	<b>Total Commodities</b>	<b>520,643</b>	<b>482,193</b>	<b>(500)</b>	<b>481,693</b>	<b>481,693</b>	<b>481,693</b>
315,475	358,962	16,940	70,389	51,434	10,000	267,538	Improvements	10,000	10,000	-	10,000	10,000	10,000
(13,209)	117,254	29,319	227,448	-	40,000	-	Vehicles	86,645	66,645	(60,000)	6,645	6,645	6,645
30,249	35,550	-	-	-	-	-	Construction Equipment	72,769	50,023	-	50,023	50,023	50,023
-	-	-	7,236	8,500	-	122	Furniture, Fixtures & Equipments	4,800	-	-	-	-	-
-	166,959	320,511	110,683	165,477	118,000	104,450	Technology	160,500	94,000	-	94,000	94,000	94,000
66,920	50,699	138,123	-	2,235	-	-	Capital Outlay	-	32,000	-	32,000	32,000	32,000
-	354,101	1,086,293	1,815,455	716,408	1,800,499	1,244,832	Debt Service-850	1,065,484	1,065,484	-	1,065,484	1,065,484	1,065,484
<b>399,435</b>	<b>1,083,526</b>	<b>1,591,185</b>	<b>2,231,212</b>	<b>944,055</b>	<b>1,968,499</b>	<b>1,616,942</b>	<b>Total Capital</b>	<b>1,400,198</b>	<b>1,318,152</b>	<b>(60,000)</b>	<b>1,258,152</b>	<b>1,258,152</b>	<b>1,258,152</b>
<b>10,594,629</b>	<b>12,697,843</b>	<b>13,129,389</b>	<b>12,994,748</b>	<b>6,719,600</b>	<b>12,987,639</b>	<b>13,539,932</b>	<b>Total Expenditures-All Funds</b>	<b>12,854,918</b>	<b>12,416,176</b>	<b>(55,800)</b>	<b>12,360,376</b>	<b>12,460,376</b>	<b>12,632,887</b>

**CITY OF CRESTWOOD, MISSOURI**  
**2006 BUDGET- EXPENDITURE DETAIL BY ELEMENT**  
**GENERAL FUND, CAPITAL IMPROVEMENTS FUND, AND PARK AND STORMWATER FUND**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>General Fund</b>													
5,353,074	5,787,661	5,607,058	5,957,672	2,681,164	5,114,946	5,149,347	Salaries and Wages	5,075,009	5,060,325	8,000	5,068,325	5,068,325	5,068,325
1,214,550	1,233,043	1,377,899	1,482,032	622,146	1,359,715	1,228,103	Employee Benefits	1,343,637	1,343,640	-	1,343,640	1,343,640	1,343,640
395,768	382,676	433,366	450,526	197,026	383,153	372,060	Payroll Taxes	374,009	374,010	-	374,010	374,010	374,010
<b>6,963,392</b>	<b>7,403,380</b>	<b>7,418,322</b>	<b>7,890,230</b>	<b>3,500,337</b>	<b>6,857,814</b>	<b>6,749,510</b>	<b>Total Personnel Services</b>	<b>6,792,655</b>	<b>6,777,975</b>	<b>8,000</b>	<b>6,785,975</b>	<b>6,785,975</b>	<b>6,785,975</b>
68,871	72,616	42,545	46,223	19,516	47,350	42,316	Employee Improvement	47,495	45,845	-	45,845	45,845	45,845
481,967	475,281	575,831	882,046	524,172	656,925	772,457	Professional Services	709,150	591,950	(2,000)	589,950	689,950	689,950
-	-	-	1,925	-	-	-	Contracted Maintenance	-	-	-	-	-	-
385,600	311,497	323,849	300,189	132,590	264,900	248,815	Utilities	264,050	132,950	99,900	232,850	232,850	232,850
133,614	116,608	123,670	74,645	27,316	85,690	79,140	Maintenance and Repair	142,950	97,650	(1,200)	96,450	96,450	96,450
172,716	267,176	135,415	157,844	92,813	182,500	191,005	Public Safety	189,500	171,500	-	171,500	171,500	171,500
39,778	(6,762)	30,071	36,516	15,309	41,355	40,243	Leases and Rentals	39,900	39,900	-	39,900	39,900	39,900
49,353	37,734	65,095	160,411	152,470	166,000	158,663	City Insurance	174,250	174,250	-	174,250	174,250	174,250
17,674	16,853	6,568	15,710	12,030	14,635	12,030	Membership and Periodicals	13,435	13,435	-	13,435	13,435	13,435
69,023	74,273	92,019	76,291	27,812	51,950	48,765	Public Relations	52,200	54,800	-	54,800	54,800	54,800
42,531	29,003	34,589	49,900	31,439	59,700	84,407	Other Services	492,614	492,614	-	492,614	492,614	492,614
88,507	88,712	108,989	106,772	-	-	-	Recreation Program Instructors	-	-	-	-	-	-
-	-	-	-	-	-	380,711	Cost to Defuse COPS 2002	-	-	-	-	-	-
-	-	-	-	-	-	-	Marketing	12,000	2,400	-	2,400	2,400	2,400
<b>1,549,634</b>	<b>1,482,992</b>	<b>1,538,642</b>	<b>1,908,471</b>	<b>1,024,932</b>	<b>1,571,005</b>	<b>2,058,552</b>	<b>Total Contractual Services</b>	<b>2,137,544</b>	<b>1,817,294</b>	<b>96,700</b>	<b>1,913,994</b>	<b>2,013,994</b>	<b>2,013,994</b>
29,651	32,474	38,224	35,685	16,725	38,520	38,365	Employee Improvement	38,400	38,400	-	38,400	38,400	38,400
51,048	50,292	48,823	27,124	14,553	32,250	21,590	Office Supplies	31,000	25,950	(500)	25,450	25,450	25,450
57,589	56,082	38,719	33,314	7,891	21,300	16,575	General/General Maintenance Supplies	17,470	16,670	-	16,670	16,670	16,670
112,175	104,843	87,988	79,760	42,206	80,800	86,113	Vehicle Supplies, Repair & Parts	102,300	96,900	-	96,900	96,900	96,900
44,856	29,403	25,792	8,036	3,599	6,150	6,869	Equipment Supplies, Repair & Parts	6,900	6,900	-	6,900	6,900	6,900
29,495	5,909	36,716	70,025	52,045	84,500	57,731	Street Maintenance Supplies	85,800	-	20,000	20,000	-	-
8,846	8,570	8,848	6,008	10,163	7,200	6,778	Safety Supplies	7,700	7,700	-	7,700	7,700	7,700
108,885	131,811	42,203	17,149	7,122	13,800	14,444	Other Supplies	14,000	11,300	-	11,300	11,300	11,300
72,581	60,324	72,033	32,198	-	-	60	Recreation Program Supplies	-	-	-	-	-	-
-	-	-	-	-	-	5,348	Other Supplies-Grant	5,348	5,348	-	5,348	5,348	5,348
<b>515,124</b>	<b>479,707</b>	<b>399,347</b>	<b>309,299</b>	<b>154,304</b>	<b>284,520</b>	<b>248,525</b>	<b>Total Commodities</b>	<b>308,918</b>	<b>209,168</b>	<b>19,500</b>	<b>228,668</b>	<b>208,668</b>	<b>208,668</b>
-	-	-	-	-	40,000	-	Vehicles	80,000	-	-	-	-	-
-	-	-	1,375	-	-	-	Furniture, Fixtures & Equipments	-	-	-	-	-	-
-	-	-	1,375	-	40,000	-	<b>Total Capital</b>	<b>80,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>9,028,151</b>	<b>9,366,079</b>	<b>9,356,312</b>	<b>10,109,375</b>	<b>4,679,573</b>	<b>8,753,339</b>	<b>9,056,587</b>	<b>Total General Fund</b>	<b>9,319,117</b>	<b>8,804,437</b>	<b>124,200</b>	<b>8,928,637</b>	<b>9,008,637</b>	<b>9,008,637</b>
<b>Capital Improvements Fund</b>													
113,143	276,772	169,507	10,694	6,578	157,000	92,893	Professional Services	70,500	70,500	-	70,500	70,500	70,500
785,051	668,931	144,738	134,666	169,653	402,000	400,000	Contracted Maintenance	440,000	440,000	-	440,000	440,000	145,000
-	108	-	-	-	-	-	Street Lighting	-	118,200	(100,000)	18,200	18,200	-
-	-	-	-	-	-	-	Maintenance and Repair	-	-	-	-	-	-
4,272	8,462	2,739	-	-	1,200	-	Leases and Rentals	95,000	95,000	-	95,000	95,000	-
-	-	246,266	33	-	-	-	Public Relations	1,000	-	-	-	-	-
-	-	-	-	-	-	-	Interest Expense	-	-	-	-	-	-
<b>902,466</b>	<b>954,273</b>	<b>563,250</b>	<b>145,393</b>	<b>176,231</b>	<b>560,200</b>	<b>492,893</b>	<b>Total Contractual Services</b>	<b>606,500</b>	<b>723,700</b>	<b>(100,000)</b>	<b>623,700</b>	<b>623,700</b>	<b>215,500</b>
-	3,550	2,550	-	-	-	-	Office Supplies	-	-	-	-	-	-
142,727	191,767	79,455	37,972	95,905	84,000	83,596	Street Maintenance Supplies	84,000	149,800	(20,000)	129,800	149,800	149,800
-	5,850	930	-	1,041	3,000	2,970	Other Supplies	3,000	5,000	-	5,000	5,000	5,000
<b>142,727</b>	<b>201,167</b>	<b>82,935</b>	<b>37,972</b>	<b>96,946</b>	<b>87,000</b>	<b>86,566</b>	<b>Total Commodities</b>	<b>87,000</b>	<b>154,800</b>	<b>(20,000)</b>	<b>134,800</b>	<b>154,800</b>	<b>154,800</b>
53,480	137,102	2,734	-	-	-	-	Improvements	-	-	-	-	-	-
(13,209)	117,254	29,319	227,448	-	-	-	Motor Vehicles	6,645	66,645	(60,000)	6,645	6,645	6,645
30,249	35,550	-	-	-	-	-	Construction Equipment	72,769	50,023	-	50,023	50,023	50,023
66,920	166,959	320,511	110,683	165,477	118,000	104,450	Technology	118,000	94,000	-	94,000	94,000	94,000
-	50,699	138,123	-	2,235	-	-	Capital Outlay	-	32,000	-	32,000	32,000	32,000
-	-	-	731,480	551,780	732,086	176,419	COPS Debt Service-850	-	-	-	-	-	-
-	-	-	-	-	-	520,000		-	-	-	-	580,711	580,711
<b>137,440</b>	<b>507,565</b>	<b>490,687</b>	<b>1,069,611</b>	<b>719,493</b>	<b>850,086</b>	<b>800,869</b>	<b>Total Capital</b>	<b>197,414</b>	<b>242,668</b>	<b>(60,000)</b>	<b>182,668</b>	<b>182,668</b>	<b>763,379</b>
<b>1,182,633</b>	<b>1,663,005</b>	<b>1,136,872</b>	<b>1,252,977</b>	<b>992,670</b>	<b>1,497,286</b>	<b>1,380,328</b>	<b>Total Capital Improvement Fund</b>	<b>890,914</b>	<b>1,121,168</b>	<b>(180,000)</b>	<b>941,168</b>	<b>1,133,679</b>	<b>1,133,679</b>

**CITY OF CRESTWOOD, MISSOURI**  
**2006 BUDGET- EXPENDITURE DETAIL BY ELEMENT**  
**GENERAL FUND, CAPITAL IMPROVEMENTS FUND, AND PARK AND STORMWATER FUND**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>Park and Stormwater Fund</b>													
-	58,894	433,364	42,014	385,762	735,330	724,525	Salaries and Wages	621,928	541,758	-	541,758	541,758	541,758
-	13,569	79,897	2,465	67,187	144,485	133,657	Employee Benefits	120,736	114,414	-	114,414	114,414	114,414
-	1,763	33,054	3,110	28,861	50,710	56,668	Payroll Taxes	37,259	35,290	-	35,290	35,290	35,290
-	<b>74,225</b>	<b>546,315</b>	<b>47,589</b>	<b>481,810</b>	<b>930,525</b>	<b>914,850</b>	<b>Total Personnel Services</b>	<b>779,923</b>	<b>691,462</b>	<b>-</b>	<b>691,462</b>	<b>691,462</b>	<b>691,462</b>
-	-	3,226	895	820	4,250	3,522	Employee Improvement	3,425	3,100	-	3,100	3,100	3,100
121,851	471,726	304,725	263,701	122,407	270,482	193,319	Professional Services	201,000	204,900	-	204,900	204,900	204,900
-	-	-	-	-	-	-	Contracted Maintenance	73,500	59,500	-	59,500	59,500	59,500
-	12,855	86,208	75,268	90,484	178,705	169,997	Utilities	131,280	131,050	-	131,050	131,050	131,050
-	472	37,932	26,722	16,964	50,100	48,355	Maintenance and Repair	71,850	70,450	-	70,450	70,450	70,450
-	-	4,271	1,998	560	2,900	1,457	Leases and Rentals	2,300	2,300	-	2,300	2,300	2,300
-	4,871	-	-	-	-	-	City Insurance	-	-	-	-	-	-
-	-	-	-	-	700	300	Membership and Periodicals	700	700	-	700	700	700
-	1,610	1,013	1,632	2,114	6,600	2,212	Public Relations	7,300	7,300	-	7,300	7,300	7,300
-	325,209	478,225	-	1,684	2,400	11,332	Other Services	11,500	11,500	-	11,500	11,500	11,500
-	-	-	-	49,755	106,529	103,479	Recreation Program Instructors	114,600	114,600	-	114,600	114,600	114,600
-	-	-	-	-	-	200,000	Cost to Deleace COPS 2002	-	-	-	-	-	-
<b>121,851</b>	<b>816,743</b>	<b>915,600</b>	<b>370,217</b>	<b>284,786</b>	<b>622,666</b>	<b>733,973</b>	<b>Total Contractual</b>	<b>617,455</b>	<b>605,400</b>	<b>-</b>	<b>605,400</b>	<b>605,400</b>	<b>605,400</b>
-	-	2,168	1,206	867	2,900	1,732	Employee Improvement	2,050	2,050	-	2,050	2,050	2,050
-	71,553	4,309	2,443	1,379	6,550	3,602	Office Supplies	4,700	3,100	-	3,100	3,100	3,100
-	-	4,672	2,993	4,279	10,510	13,166	General/General Maintenance Supplies	13,250	11,250	-	11,250	11,250	11,250
-	52,967	10,348	11,136	9,298	24,700	16,521	Vehicle Supplies, Repair & Parts	15,600	12,700	-	12,700	12,700	12,700
-	23	6,574	902	491	1,000	973	Equipment Supplies, Repair & Parts	1,000	1,000	-	1,000	1,000	1,000
-	-	-	1,478	1,344	2,000	716	Street Maintenance Supplies	1,500	1,500	-	1,500	1,500	1,500
-	-	236	381	194	600	563	Safety Supplies	600	600	-	600	600	600
-	77,287	41,664	6,843	11,527	7,250	21,916	Other Supplies	25,400	25,400	-	25,400	25,400	25,400
-	-	3,821	26,981	49,900	58,932	60,625	Recreation Program Supplies	60,625	60,625	-	60,625	60,625	60,625
-	<b>201,829</b>	<b>73,792</b>	<b>54,364</b>	<b>56,198</b>	<b>105,410</b>	<b>118,121</b>	<b>Total Commodities</b>	<b>124,725</b>	<b>118,225</b>	<b>-</b>	<b>118,225</b>	<b>118,225</b>	<b>118,225</b>
261,995	221,860	14,206	70,389	51,434	10,000	267,538	Improvement	10,000	10,000	-	10,000	10,000	10,000
-	-	-	-	-	-	-	Technology	42,500	-	-	-	-	-
-	-	-	5,861	8,500	-	122	Furniture, Fixtures & Equipments	4,800	-	-	-	-	-
-	354,101	1,086,293	1,083,975	164,628	1,068,413	1,068,413	COPS Debt Service-850	1,065,484	1,065,484	-	1,065,484	1,065,484	1,065,484
<b>261,995</b>	<b>575,962</b>	<b>1,100,498</b>	<b>1,160,225</b>	<b>224,562</b>	<b>1,078,413</b>	<b>1,336,073</b>	<b>Total Capital</b>	<b>1,122,784</b>	<b>1,075,484</b>	<b>-</b>	<b>1,075,484</b>	<b>1,075,484</b>	<b>1,075,484</b>
<b>383,846</b>	<b>1,668,759</b>	<b>2,636,206</b>	<b>1,632,395</b>	<b>1,047,357</b>	<b>2,737,014</b>	<b>3,103,017</b>	<b>Total Park and Stormwater Fund</b>	<b>2,644,887</b>	<b>2,490,571</b>	<b>-</b>	<b>2,490,571</b>	<b>2,490,571</b>	<b>2,490,571</b>

**City of Crestwood, Missouri**  
**Projected Major Fund Balances at December 31, 2006**  
**General, Non-Expendable Trust, Capital Improvements, and Park and Stormwater Funds**

	General Fund	General Fund Non-Expendable Trust Fund	Total General Fund	Capital Improvements Fund	Park and Stormwater Fund	Total Major Funds
<b>Audited Fund Balance June 30, 2004</b>	<u>(1,277,682)</u>	<u>90,132</u>	<u>(1,187,550)</u>	<u>1,343,795</u>	<u>184,671</u>	<u>340,916</u>
<b>Appropriations Ordinance 7/1/04-12/31/04:</b>						
Unaudited Actual Revenues	4,408,798	-	4,408,798	907,015	916,777	6,232,590
Transfer of Revenue per Ordinance #3941, approved 10/25/2005	(215,125)	-	(215,125)	-	215,125	-
Unaudited Actual Expenditures	(4,679,575)	-	(4,679,575)	(992,670)	(1,047,357)	(6,719,602)
Revenue Over/(Under) Total Expenditures	<u>(485,902)</u>	<u>-</u>	<u>(485,902)</u>	<u>(85,655)</u>	<u>84,545</u>	<u>(487,012)</u>
<b>Internal Service Fund Transfers In/(Out):</b>						
Internal Service Fund - Capital Improvements Fund	156,437	-	156,437	(156,437)	-	-
Internal Service Fund - Park and Stormwater Fund	83,136	-	83,136	-	(83,136)	-
CIF Long Term ISF Repayment to GF	45,066	-	45,066	(45,066)	-	-
GF Transfer to NET from CIF Long Term ISF Repayment	(45,066)	45,066	-	-	-	-
Total Internal Service Fund Transfers	<u>239,573</u>	<u>45,066</u>	<u>284,639</u>	<u>(201,503)</u>	<u>(83,136)</u>	<u>-</u>
Change in Fund Balance	<u>(246,329)</u>	<u>45,066</u>	<u>(201,263)</u>	<u>(287,158)</u>	<u>1,409</u>	<u>(487,012)</u>
<b>Projected Fund Balance at December 31, 2004</b>	<u>(1,524,011)</u>	<u>135,198</u>	<u>(1,388,813)</u>	<u>1,056,637</u>	<u>186,080</u>	<u>(146,096)</u>
<b>Projections for the Fiscal Year Ending December 31, 2005:</b>						
Projected Revenues	8,366,240	-	8,366,240	1,543,809	2,445,096	12,355,145
Grant Receivable-Grant Road	-	-	-	115,570	-	115,570
Total Projected Revenues	<u>8,366,240</u>	<u>-</u>	<u>8,366,240</u>	<u>1,659,379</u>	<u>2,445,096</u>	<u>12,470,715</u>
Projected Expenditures	(8,675,876)	-	(8,675,876)	(683,909)	(1,834,604)	(11,194,389)
Debt Service	-	-	-	(176,419)	(1,068,413)	(1,244,832)
Total Projected Expenditures	<u>(8,675,876)</u>	<u>-</u>	<u>(8,675,876)</u>	<u>(860,328)</u>	<u>(2,903,017)</u>	<u>(12,439,221)</u>
Revenues Over/(Under) Expenditures	<u>(309,636)</u>	<u>-</u>	<u>(309,636)</u>	<u>799,051</u>	<u>(457,921)</u>	<u>31,494</u>
<b>Internal Service Fund Transfers In/(Out):</b>						
Internal Service Fund - Capital Improvements Fund	205,070	-	205,070	(205,070)	-	-
Internal Service Fund - Park and Stormwater Fund	90,777	-	90,777	-	(90,777)	-
Long Term ISF Repayment to GF	90,132	-	90,132	(90,132)	-	-
GF Transfer to NET from CIF Long Term ISF Repayment	(90,132)	90,132	-	-	-	-
Total Internal Service Fund Transfers	<u>295,847</u>	<u>90,132</u>	<u>385,979</u>	<u>(295,202)</u>	<u>(90,777)</u>	<u>-</u>
Projected Change in Fund Balance	<u>(13,789)</u>	<u>90,132</u>	<u>76,343</u>	<u>503,849</u>	<u>(548,698)</u>	<u>31,494</u>
<b>Projected Fund Balance at December 31, 2005</b> (Includes only the Interest Payment made in May for COPS 2002)	<u>(1,537,800)</u>	<u>225,330</u>	<u>(1,312,470)</u>	<u>1,560,486</u>	<u>(362,618)</u>	<u>(114,602)</u>
Expense Amounts Contributed to Fund Escrow for COPS 2002 Defeasance	<u>(380,711)</u>	<u>-</u>	<u>(380,711)</u>	<u>(520,000)</u>	<u>(200,000)</u>	<u>(1,100,711)</u>
<b>Projected Fund Balance at December 31, 2005</b> (Includes total amount of the COPS 2002 Defeasance)	<u>(1,918,511)</u>	<u>225,330</u>	<u>(1,693,181)</u>	<u>1,040,486</u>	<u>(562,618)</u>	<u>(1,215,313)</u>
<b>Proposed Budget for the Fiscal Year Ending December 31, 2006:</b>						
Projected Revenues	8,423,247	-	8,423,247	1,447,562	2,334,597	12,205,406
Repayment for COPS 2002 Defeasance	380,711	-	380,711	-	200,000	580,711
Grants Receivable	-	-	-	152,000	219,000	371,000
Total Projected Revenues	<u>8,803,958</u>	<u>-</u>	<u>8,803,958</u>	<u>1,599,562</u>	<u>2,753,597</u>	<u>13,157,117</u>
Projected Expenditures	(9,008,637)	-	(9,008,637)	(552,968)	(1,425,087)	(10,986,692)
Debt Service (CIF Defeasance Repayment / PSF 2001 COPS)	-	-	-	(580,711)	(1,065,484)	(1,646,195)
Total Projected Expenditures	<u>(9,008,637)</u>	<u>-</u>	<u>(9,008,637)</u>	<u>(1,133,679)</u>	<u>(2,490,571)</u>	<u>(12,632,887)</u>
Revenues Over/(Under) Expenditures	<u>(204,679)</u>	<u>-</u>	<u>(204,679)</u>	<u>465,883</u>	<u>263,026</u>	<u>524,230</u>
<b>Internal Service Fund Transfers In/(Out):</b>						
Internal Service Fund - Capital Improvements Fund	239,432	-	239,432	(239,432)	-	-
Internal Service Fund - Park and Stormwater Fund	123,050	-	123,050	-	(123,050)	-
Long Term ISF Repayment to GF	90,132	-	90,132	(90,132)	-	-
GF Transfer to NET from CIF Long Term ISF Repayment	(90,132)	90,132	-	-	-	-
Total Internal Service Fund Transfers	<u>362,482</u>	<u>90,132</u>	<u>452,614</u>	<u>(329,564)</u>	<u>(123,050)</u>	<u>-</u>
Projected Change in Fund Balance	<u>157,803</u>	<u>90,132</u>	<u>247,935</u>	<u>136,319</u>	<u>139,976</u>	<u>524,230</u>
<b>Projected Fund Balance at December 31, 2006</b>	<u>(1,760,708)</u>	<u>315,462</u>	<u>(1,445,246)</u>	<u>1,176,805</u>	<u>(422,642)</u>	<u>(691,083)</u>

## **Discussion of Fund Balance Increases and Decreases**

### **General Fund-**

The total General Fund, which includes the transfers from the General Fund into the General Fund Non-Expendable Trust Fund, experienced an increase in its fund balance from December 31, 2005 to December 31, 2006. The Fund Balance increased by 15% from (\$1,693,181) to (\$1,445,246). The increase in the Fund Balance is attributable to many factors including the Fire Protection Sales Tax which has helped to offset part of the expenditures from the Fire Department and the administration has been able to hold expenditures at a slight growth over the past two years. Additionally, on November 8, 2005, the voters passed two revenue increases for the General Fund which includes an increase in the business gross receipts tax for electric, water, natural gas, and cable and an increase in the business license fees. These two ballot measures increased revenues for the General Fund, which contributed to an increase in the Fund Balance.

Another factor which has contributed to the increase in the General Fund balance is the repayment of the defeasance cost. On September 13, 2005, the Board of Aldermen voted to defease the Certificates of Participation Series 2002 (COPS 2002). This action required the City to establish an escrow account with UMB Bank in the amount of \$1,100,711 in order to fulfill its obligations to the holders of the Certificates. The Capital Improvements Fund had to borrow \$380,711 from the General Fund in order to fully fund the escrow account. The money that the General Fund contributed to fund the escrow account is included as a line item expense in the CY 2005 estimates. In CY 2006, the monies that the Capital Improvements Fund borrowed from the General Fund in CY 2005 will be repaid in the entire amount. At the Board of Aldermen's request, the repayment is shown as a revenue line item.

### **Capital Improvements Fund-**

The Capital Improvements Fund experienced an increase in its fund balance from December 31, 2005 to December 31, 2006. The Fund Balance increased by 13% from \$1,040,486 to \$1,176,805. This can be attributable to the decrease in capital expenditures because of the Board of Aldermen's request to recognize the repayment for the defeasance of the Certificates of Participation Series 2002 in the CY 2006 budget expenditures. On September 13, 2005, the Board of Aldermen voted to defease the COPS 2002, this action eliminated the annual debt service that was supported by the Capital Improvements Fund, however the Capital Improvements Fund borrowed money from the General Fund and Park Stormwater Fund to fund the escrow account needed to complete the defeasance. The money borrowed to fund the defeasance will be repaid in 2006.

### **Park and Stormwater Fund-**

The Park and Stormwater Fund experienced an increase in its Fund Balance from December 31, 2005 to December 31, 2006. As of July 1, 2004, the Board of Aldermen authorized the reclassification of Park and Recreation Department expenditures from General Fund to the Park and Stormwater Fund. During the appropriations period the Park and Recreation revenues were captured by the General Fund. However, on October 25, 2005 the Board of Aldermen approved Ordinance No. 3941 which approved the reclassification of the Park and Recreation revenue from the General Fund to the Park and Stormwater fund for the appropriation period of July 1, 2004 through December 31, 2004.

Beginning with the CY 2005 budget, Park and Stormwater Fund captured all Parks and Recreation expenditures and revenues. It is projected that the Fund Balance at December 31, 2006 will be (\$422,642), which represents a 24% increase in Fund Balance. The increase in Fund Balance can be attributed to the repayment from the Capital Improvements Fund for the cost of the defeasance.

On September 13, 2005, the Board of Aldermen voted to defease the Certificates of Participation Series 2002 (COPS 2002). This action required the City to establish an escrow account with UMB Bank in the amount of \$1,100,711. To fund the account, the Capital Improvements Fund had to borrow \$200,000 from the Park and Stormwater Fund in order to fully fund the escrow account. The money contributed by the Park and Stormwater Fund is shown as a line item expense in the CY 2005 estimates. In CY 2006, the monies that the Capital Improvements Fund borrowed from the Park and Stormwater Fund in CY 2005 will be repaid in the entire amount. At the Board of Aldermen's request, the repayment is shown as a revenue line item.



## Analysis of Major Revenue Sources

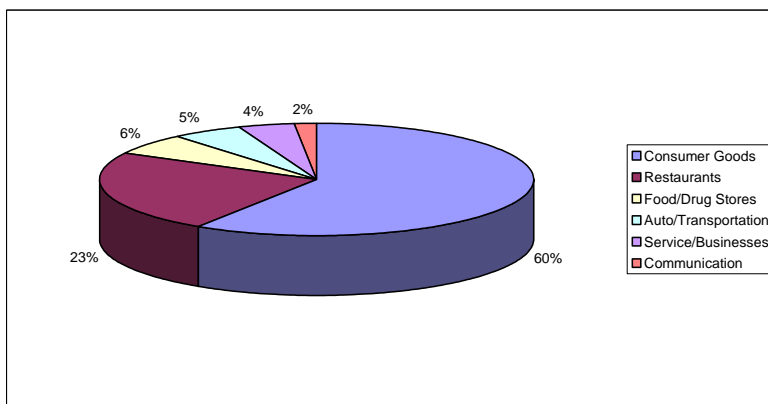
### General Fund

General Fund Revenues are typically non-restricted resources, and are therefore used to fund the general operational expenditures of the City. Services such as: Public Safety (police and fire services), general governance, administration and some public works benefit from the categories within the General Fund. The 2006 budget is based upon the receipt of taxes, licenses and permits, intergovernmental revenue, fines and court costs, and miscellaneous revenue. Total General Fund revenue through December 31, 2006 is anticipated to reach \$8,803,958. The General Fund Revenue has increased by approximately 5% from CY 2005 estimates to the CY 2006 projected revenues. This is mainly due to the repayment from the Capital Improvement Fund to the General Fund for the monies borrowed in CY 2005 in association with the defeasance of the COPS 2002.

### Sales Taxes

Approximately 49% of General Fund revenues are generated by sales tax. The City is highly dependent upon sales taxes for its daily operations. The city has approximately 690 businesses that generate sales taxes in the following categories:

Sales Tax Allocation for the 12 month period ended June 30, 2004



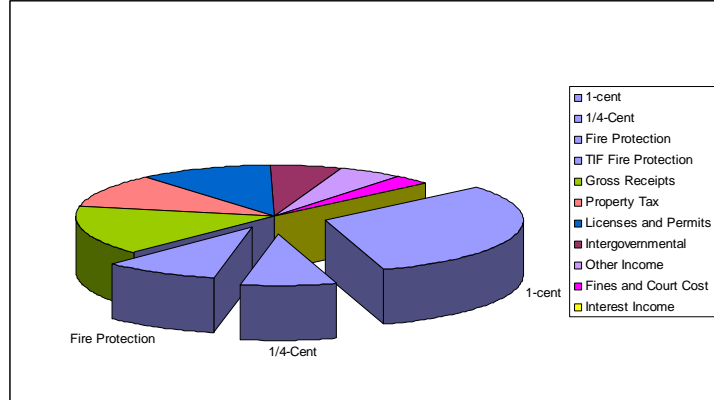
Business Group	Retail Sales Amount	Percentage
Consumer Goods	5,089,964	59%
Restaurants	2,014,593	23%
Food/Drug Stores	528,046	6%
Auto/Transportation	442,710	5%
Service/Businesses	357,890	4%
Communication	151,178	2%
Fuel/Service Stations	78,412	1%
	8,662,792	*

\* Some businesses were unable to be classified in these groups therefore, this total does not equal total sales tax revenue.

**Taxes**

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

The City levies a one-cent tax on all commercial (retail, food/restaurant, special services) sales within the city. This tax is projected to generate \$2,773,112 for the General Fund in 2006. This represents approximately 31% of the total General Fund revenue in CY 2006.



Prior to 1994, the City retained all proceeds from this sales tax. In 1994, a significant change in sales tax distribution occurred. A revenue reform consensus plan, known as the Westfall compromise, forced all point-of-sale cities in the St. Louis County to share portions of its sales tax receipts with other municipalities (pool) in St. Louis County. The plan phased in the sharing at one-third in 1994, 1995, and 1996. The amount of sales tax receipts shared by a municipality is a graduated rate based upon the City’s relationship to the countywide average for the preceding year. Sharing begins at 7% when the City reaches the countywide average and then increases to 12.5% as we reach twice the countywide average. The countywide per capita average for the sales tax distribution was \$142.05 for 2005.

	<b>Countywide Average Per Capita</b>
1997	133.92
1998	138.63
1999	141.82
2000	148.89
2001	146.73
2002	144.57
2003	142.47
2004	139.92
2005	142.05

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

The following tables illustrate sales tax collected, the amount that was shared and the amount the City actually received for both "A" and "B" portions of the City. The "A" portion represents the sales tax from the "point of sale" area of the City; and the "B" portion represents the sales tax from the "pool" or annexed area of the City. The amounts stated are calendar year cash basis.

#### Sales Tax Redistribution "Point of Sales" or "A"

	1-Cent			1/4 Cent			Grand Total		
	Gross	Share	Net	Gross	Share	Net	Gross	Share	Net
1997	3,910,657	(929,927)	2,980,730	973,736	(131,628)	842,108	4,884,393	(1,061,556)	3,822,838
1998	3,938,352	(941,597)	2,996,755	984,234	(135,473)	848,761	4,922,586	(1,077,070)	3,845,516
1999	3,844,133	(896,565)	2,947,568	963,495	(134,346)	829,148	4,807,628	(1,030,911)	3,776,717
2000	4,048,000	(985,411)	3,062,589	1,008,439	(143,036)	865,403	5,056,439	(1,128,447)	3,927,992
2001	4,046,771	(970,084)	3,076,687	1,010,421	(143,317)	867,104	5,057,192	(1,113,401)	3,943,791
2002	4,091,820	(1,055,128)	3,036,693	1,023,560	(145,216)	878,344	5,115,380	(1,200,344)	3,915,036
2003	3,798,145	(934,789)	2,863,356	949,746	(135,161)	814,585	4,747,891	(1,069,950)	3,677,941
2004	3,584,601	(850,138)	2,734,464	895,267	(127,878)	767,389	4,479,868	(978,016)	3,501,853
2005 (thru 10/05)	2,953,340	(582,785)	2,370,555	737,751	(105,790)	631,961	3,691,091	(688,575)	3,002,516
<b>Total</b>	<b>34,215,820</b>	<b>(8,146,423)</b>	<b>26,069,397</b>	<b>8,546,649</b>	<b>(1,201,846)</b>	<b>7,344,803</b>	<b>42,762,469</b>	<b>(9,348,270)</b>	<b>33,414,199</b>

#### Sales Tax Redistribution "Pool" or "B"

	1-Cent			1/4 Cent			Grand Total		
	Gross	Share	Net	Gross	Share	Net	Gross	Share	Net
1997	-	-	-	-	-	-	-	-	-
1998	133,728	26,766	160,494	19,946	(6,981)	12,965	153,673	19,786	173,459
1999	154,923	28,485	183,408	46,982	(20,020)	26,962	201,904	8,465	210,370
2000	165,529	31,935	197,464	44,348	(18,575)	25,773	209,877	13,360	223,237
2001	171,928	28,677	200,605	39,982	(16,442)	23,540	211,910	12,235	224,145
2002	154,062	26,945	181,007	37,702	(15,608)	22,094	191,764	11,337	203,101
2003	152,312	25,905	178,217	37,802	(5,022)	32,780	190,114	20,883	210,997
2004	154,759	27,001	181,760	34,851	(1,680)	33,171	189,609	25,322	214,931
2005 (thru 10/05)	138,199	19,844	158,043	27,312	(1,060)	26,252	165,511	18,784	184,295
<b>Total</b>	<b>1,225,440</b>	<b>215,559</b>	<b>1,440,999</b>	<b>288,924</b>	<b>(85,388)</b>	<b>203,536</b>	<b>1,514,364</b>	<b>130,171</b>	<b>1,644,535</b>

The following table represents the total amount of taxes received by the City.

#### Grand Total Sales Tax Redistribution

	"A"			"B"			Grand Total		
	Gross	Share	Net	Gross	Share	Net	Gross	Share	Net
1997	4,884,393	(1,061,556)	3,822,838	-	-	-	4,884,393	(1,061,556)	3,822,838
1998	4,922,586	(1,077,070)	3,845,516	153,673	19,786	173,459	5,076,259	(1,057,284)	4,018,975
1999	4,807,628	(1,030,911)	3,776,717	201,904	8,465	210,370	5,009,532	(1,022,446)	3,987,087
2000	5,056,439	(1,128,447)	3,927,992	209,877	13,360	223,237	5,266,316	(1,115,088)	4,151,229
2001	5,057,192	(1,113,401)	3,943,791	211,910	12,235	224,145	5,269,103	(1,101,167)	4,167,936
2002	5,115,380	(1,200,344)	3,915,036	191,764	11,337	203,101	5,307,145	(1,189,007)	4,118,138
2003	4,747,891	(1,069,950)	3,677,941	190,114	20,883	210,997	4,938,006	(1,049,067)	3,888,938
2004	4,479,868	(978,016)	3,501,853	189,609	25,322	214,931	4,669,477	(952,694)	3,716,783
2005 (thru 10/05)	3,691,091	(688,575)	3,002,516	165,511	18,784	184,295	3,856,602	(669,791)	3,186,811
<b>Total</b>	<b>42,762,469</b>	<b>(9,348,270)</b>	<b>33,414,199</b>	<b>1,514,364</b>	<b>130,171</b>	<b>1,644,535</b>	<b>44,276,833</b>	<b>(9,218,099)</b>	<b>35,058,734</b>

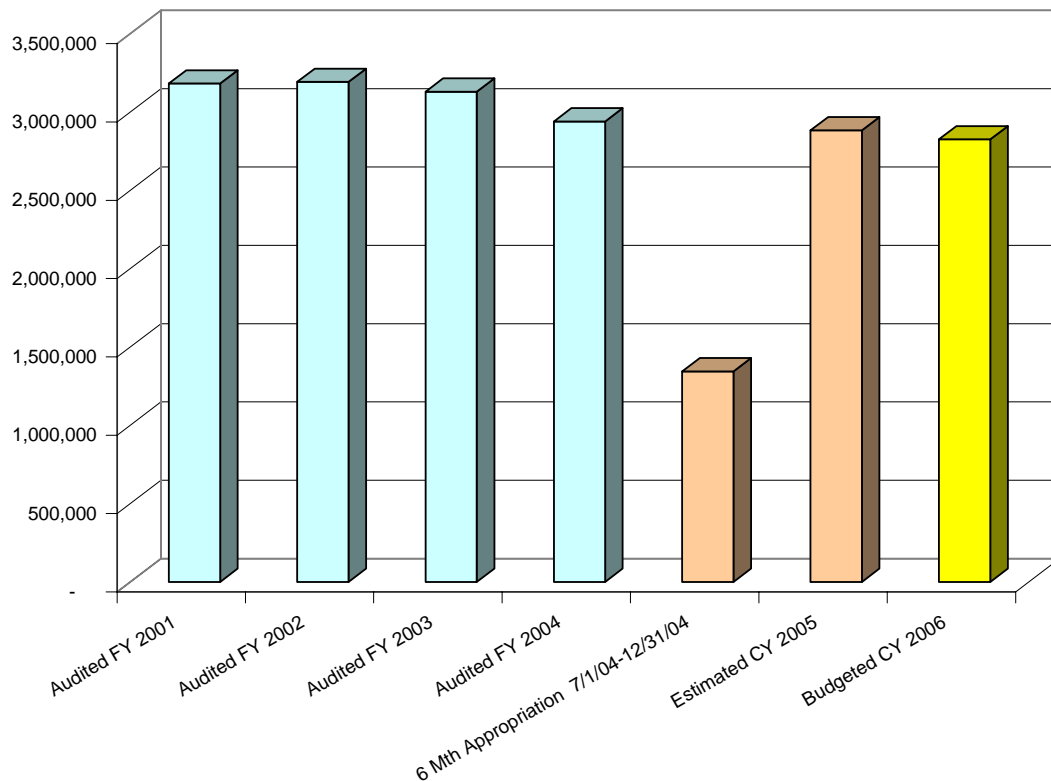
In addition to the sharing, sales tax revenues are linked to the strength of the economy. While the City experienced a substantial rise in sales tax revenue during the 1990's, the sales tax revenue has continued to decline since 2002.

### One-Cent Sales Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	3,181,340	37.24%	N/A
Audited FY 2002	3,191,478	38.68%	0.32%
Audited FY 2003	3,128,896	37.04%	-1.96%
Audited FY 2004	2,939,532	33.56%	-6.05%
6 Mth Appropriation 7/1/04-12/31/04	1,344,239	32.05%	N/A
Estimated CY 2005	2,888,659	34.53%	-1.73%
Budgeted CY 2006	2,773,112	31.50%	-4.00%

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

Revenue History: One-Cent Sales Tax



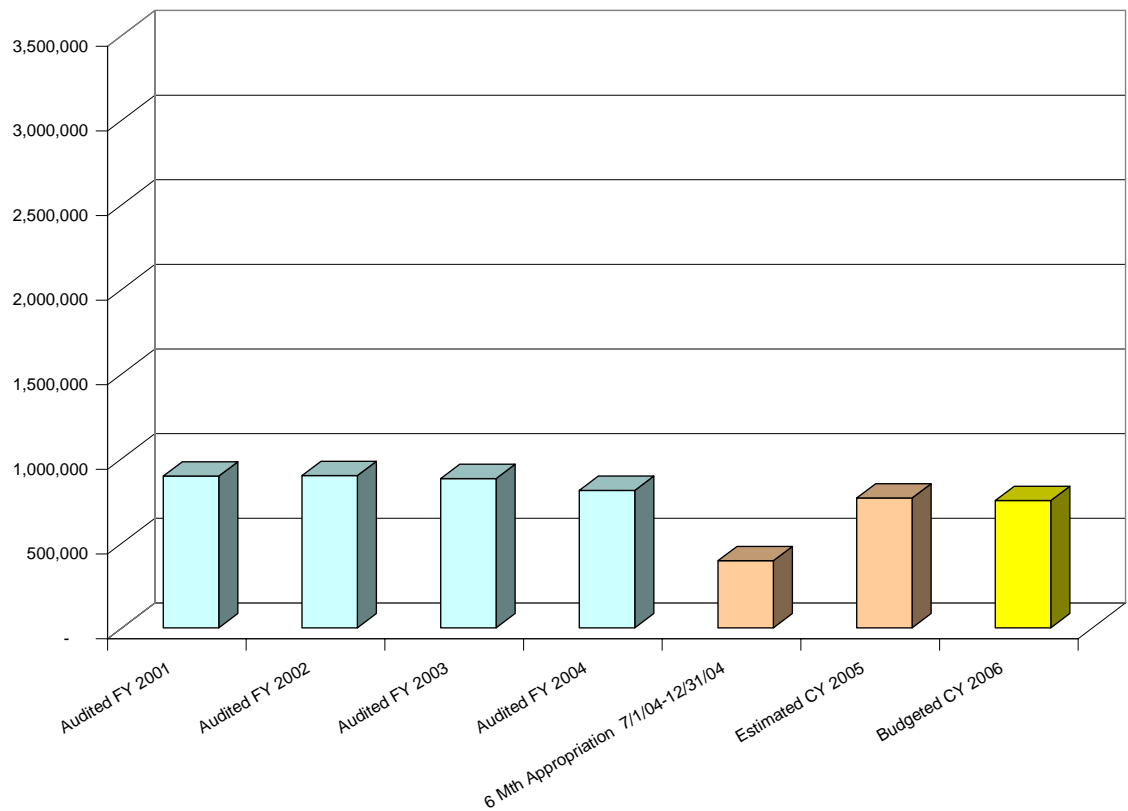
It is projected that the quarter-cent local option tax on retail sales generated within the City's boundaries will generate \$678,247 in 2006.

### 1/4-Cent Sales Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	897,301	10.50%	N/A
Audited FY 2002	900,160	10.91%	0.32%
Audited FY 2003	882,509	10.45%	-1.96%
Audited FY 2004	812,306	9.27%	-7.95%
6 Mth Appropriation 7/1/04-12/31/04	397,234	9.47%	N/A
Estimated CY 2005	706,507	8.44%	-13.02%
Budgeted CY 2006	678,247	7.70%	-4.00%

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

### Revenue History: 1/4 Cent Sales Tax



## Fire Protection Sales Tax

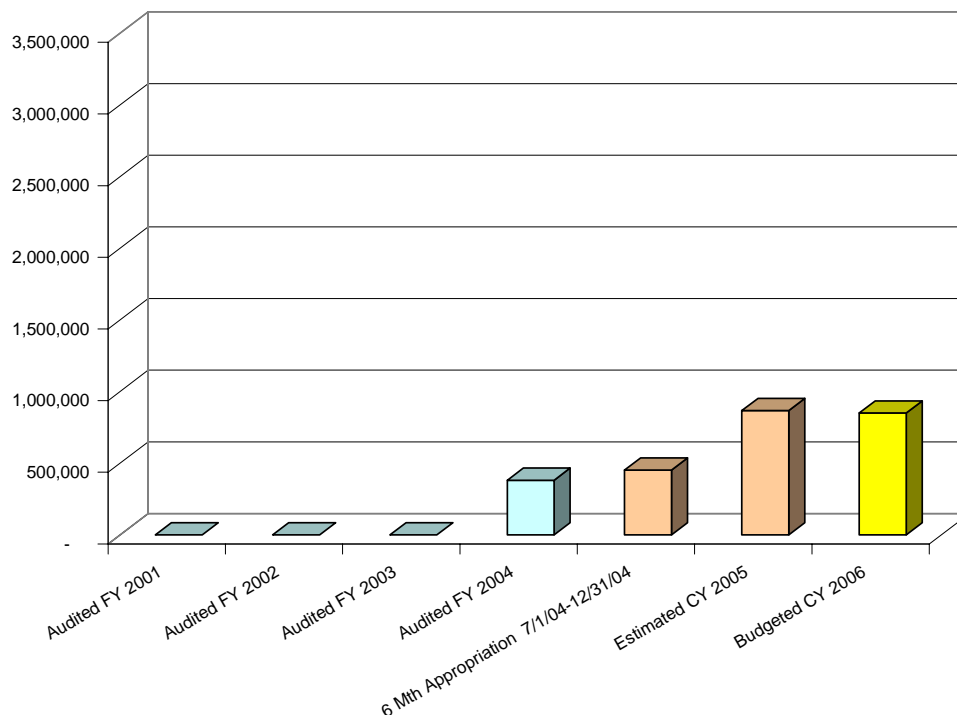
Crestwood voters approved a quarter cent Fire Protection Tax in August 2003 and the City began collecting this tax on January 1, 2004. The rationale for the Fire Protection Tax is to provide funding for a portion of the \$2.6 million annual expenses for Fire Services. CY 2006 will be the second full year that the City will collect this tax and it is anticipated that the City will receive \$815,425 in revenues from this tax. This represents 9% of the total estimated General Fund revenues in 2006. The Fire Tax is estimated to recover approximately 32% of the Fire Department's expenditures for CY 2006. This tax is not subject to the countywide sales tax sharing.

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

<b>Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31</b>	<b>Amount</b>	<b>Percentage of General Fund Revenue</b>	<b>Increase/ - Decrease From Prior Year</b>
Audited FY 2001	-	0.00%	N/A
Audited FY 2002	-	0.00%	N/A
Audited FY 2003	-	0.00%	N/A
Audited FY 2004	380,797	4.35%	N/A
6 Mth Appropriation 7/1/04-12/31/04	452,074	10.78%	N/A
Estimated CY 2005	849,401	10.15%	123.06%
Budgeted CY 2006	815,425	9.26%	-4.00%

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

Revenue History: 1/4 Fire Protection Sales Tax

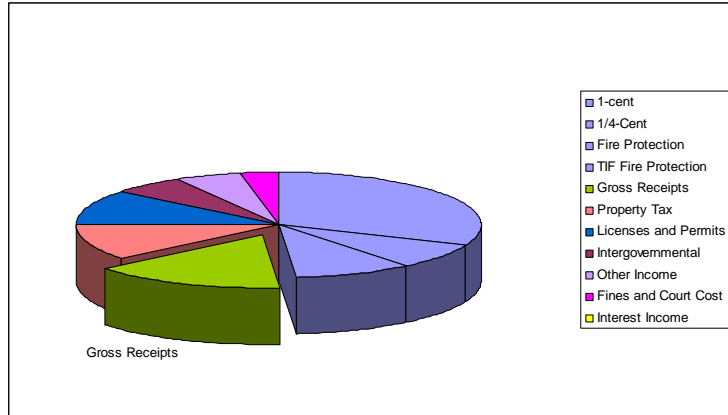


## Gross Receipts Tax

The City taxes those companies providing electrical power, water service, natural gas, telephone, and cable services. These taxes are collected on the gross receipts of the utility company providing service within Crestwood.

Comprising 16% of total General Fund revenue, the gross receipts tax on utilities is

anticipated to generate \$1,364,587 in CY 2006. On November 8<sup>th</sup>, the citizens of Crestwood voted to increase the business gross receipts tax on water, cable, electric, and natural gas. This reflects an increase from 6% to 7% for water and natural gas, an increase from 5.7% to 7% for electric, and an increase from 3% to 5% for cable. The estimated revenues from the tax increase are included in the budgeted amount for the gross receipts tax.



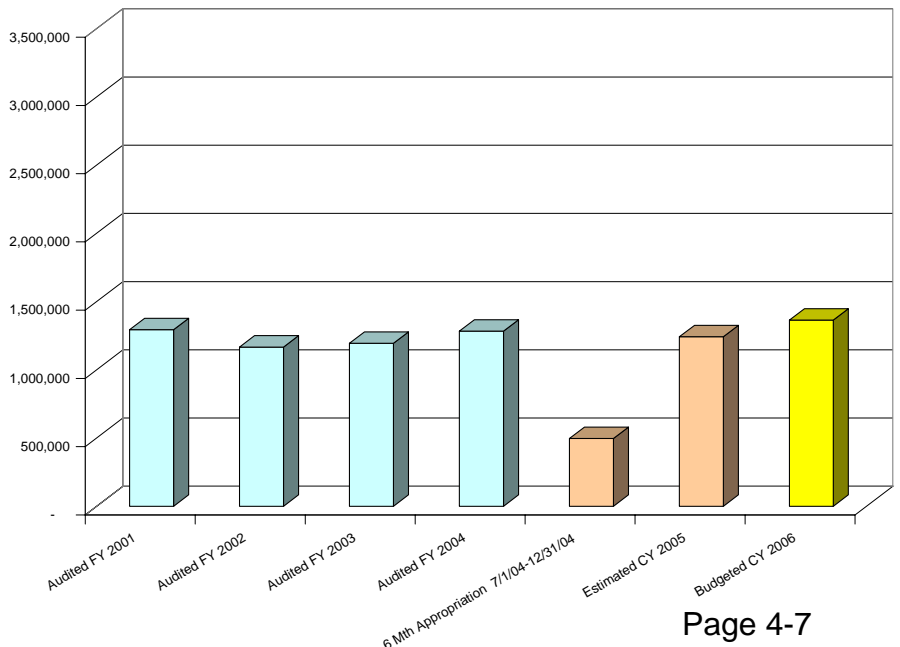
### Gross Receipts Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	1,294,092	15.15%	N/A
Audited FY 2002	1,166,763	14.14%	-9.84%
Audited FY 2003	1,194,675	14.14%	2.39%
Audited FY 2004	1,283,753	14.66%	7.46%
6 Mth Appropriation 7/1/04-12/31/04	497,082	11.85%	N/A
Estimated CY 2005	1,242,493	14.85%	-3.32%
Budgeted CY 2006	1,364,587	15.50%	9.83%

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

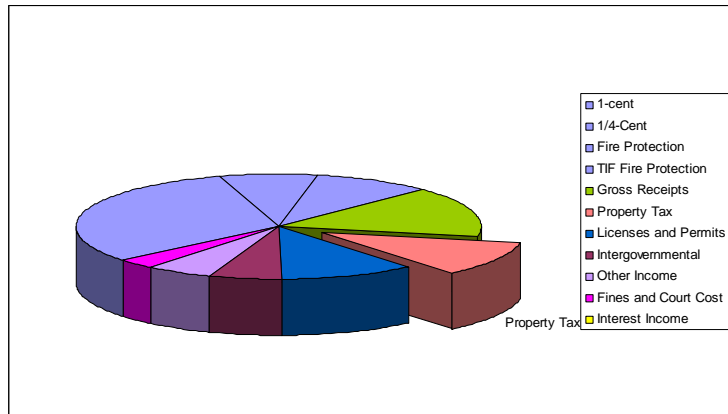
The adjacent graph illustrates the five-year history of the City's gross receipts on utilities:

Revenue History: Gross Receipts Tax



## Property Tax

Revenues received from the property taxes consist of Real Estate Taxes, Personal Property Taxes, and Railroad and Utility Taxes. The City will levy a property tax rate of \$.241 per \$100 of assessed valuation for residential property. The property tax rate for residential property has decrease due to an increase in



the assessed valuation of property. Since the assessed value of property increase it caused a decreased in the amount the city could legally levy. Additionally, a \$.25 per \$100 will be collected on personal property and the City will collect \$.263 per \$100 of assessed valuation on commercial property. Revenues from property taxes are projected to generate \$962,995 in 2006, or 12% of total General Fund revenues. St. Louis County assesses all property and collects the property tax by contract with the City. General re-assessment occurs every odd numbered year. These taxes are assessed in October and must be paid by December 31. Due to these reassessments, fluctuations will occur in even numbered years. The 2005 current assessed valuation of the real estate in the City is \$236,727,887. Commercial property is assessed at 32% of the estimated market value, residential at the rate of 19%, and personal property at 33-1/3% of actual value. Of the total assessed valuation for real estate, commercial property in the City accounts for 35%, and residential property accounts for the remaining 65%.

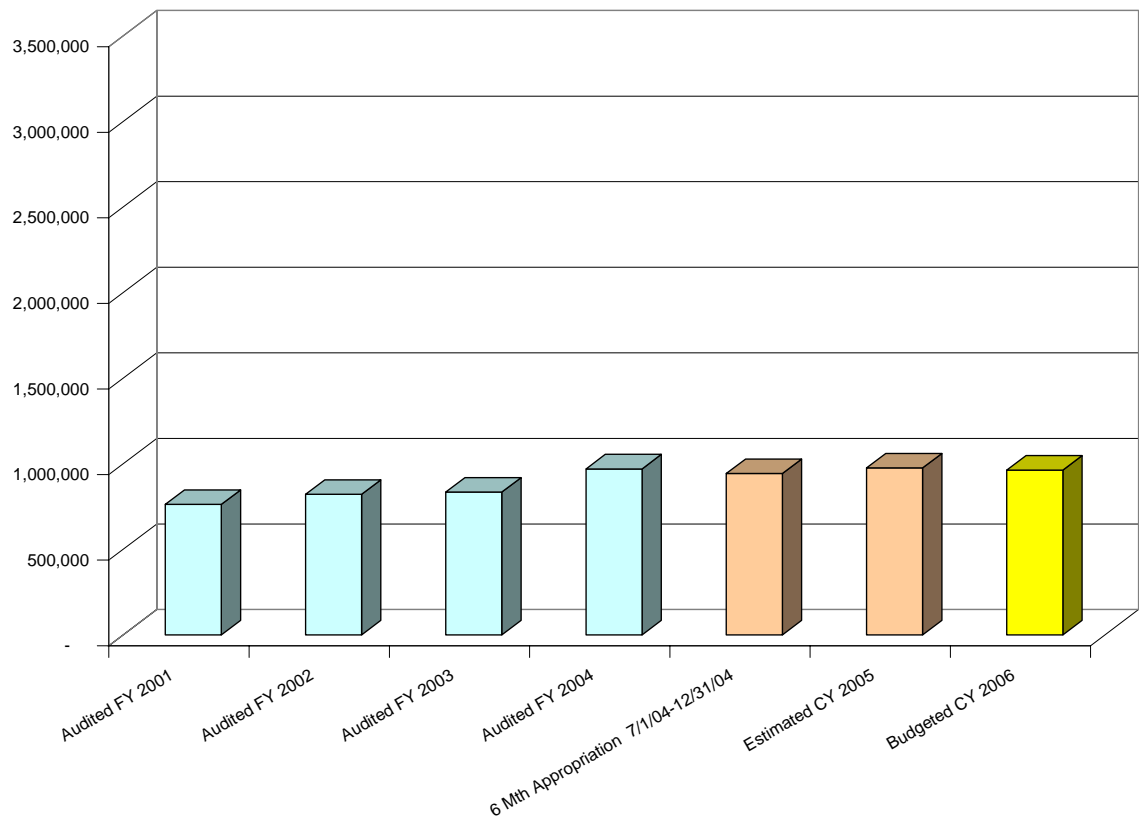
Beginning in 2003, the cities within St. Louis County were able to levy separate tax rates for commercial real estate, residential real estate and personal property. However, due to the Hancock Amendment, the city cannot levy more than the established tax ceiling. The following charts outline the historical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

### Property Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	762,510	8.93%	N/A
Audited FY 2002	821,417	9.96%	7.73%
Audited FY 2003	834,522	9.88%	1.60%
Audited FY 2004	970,159	11.08%	16.25%
6 Mth Appropriation 7/1/04-12/31/04	942,793	22.48%	N/A
Estimated CY 2005	976,036	11.67%	0.61%
Budgeted CY 2006	962,995	10.94%	-1.34%

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

**Revenue History: Property Tax**



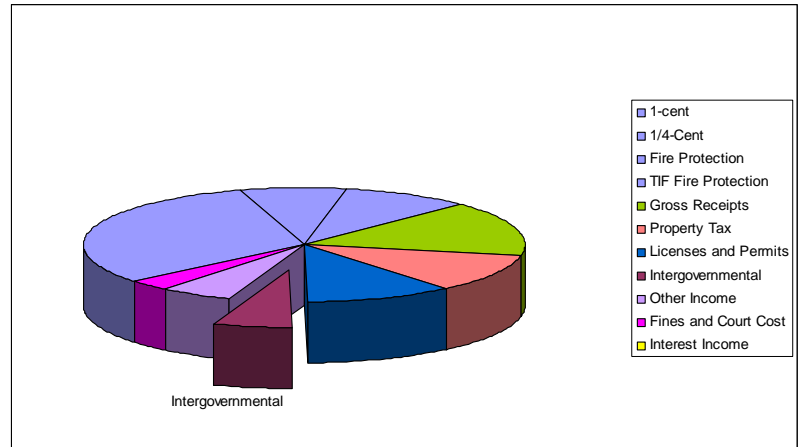
**Tax Rate History Per \$100 Assessed Valuation 1970-2004 (Residential Rate)**

Tax Year	Tax Rate	Tax Year	Tax Rate	Tax Year	Tax Rate	Tax Year	Tax Rate
1970	0.55	1980	0.44	1990	0.21	2000	0.25
1971	0.55	1981	0.44	1991	0.21	2001	0.25
1972	0.44	1982	0.44	1992	0.25	2002	0.25
1973	0.44	1983	0.44	1993	0.25	2003	0.25
1974	0.44	1984	0.44	1994	0.25	2004	0.25
1975	0.44	1985	0.24	1995	0.25	2005	0.241
1976	0.44	1986	0.24	1996	0.25		
1977	0.44	1987	0.22	1997	0.25		
1978	0.44	1988	0.22	1998	0.25		
1979	0.44	1989	0.21	1999	0.25		

## Intergovernmental

Comprising about 6% of total revenue or a projected \$518,460 in 2006 are the taxes levied by the State of Missouri and St. Louis County who, upon receipt, distribute these revenues to the City.

The State of Missouri collects certain taxes for the purpose of maintaining roads and bridges. These taxes are distributed to the City based upon the population indicated at the most current decennial census. The Motor Fuel Tax is levied on a per gallon basis and distributed to the City based upon the City of Crestwood's population compared to all incorporated cities in the state of Missouri. Using CY 2005 revenue estimates, the per capita rate is approximately \$29.02. Motor Vehicle Fees and Vehicle Sales Tax are imposed fees for operator drivers' licenses, vehicle license



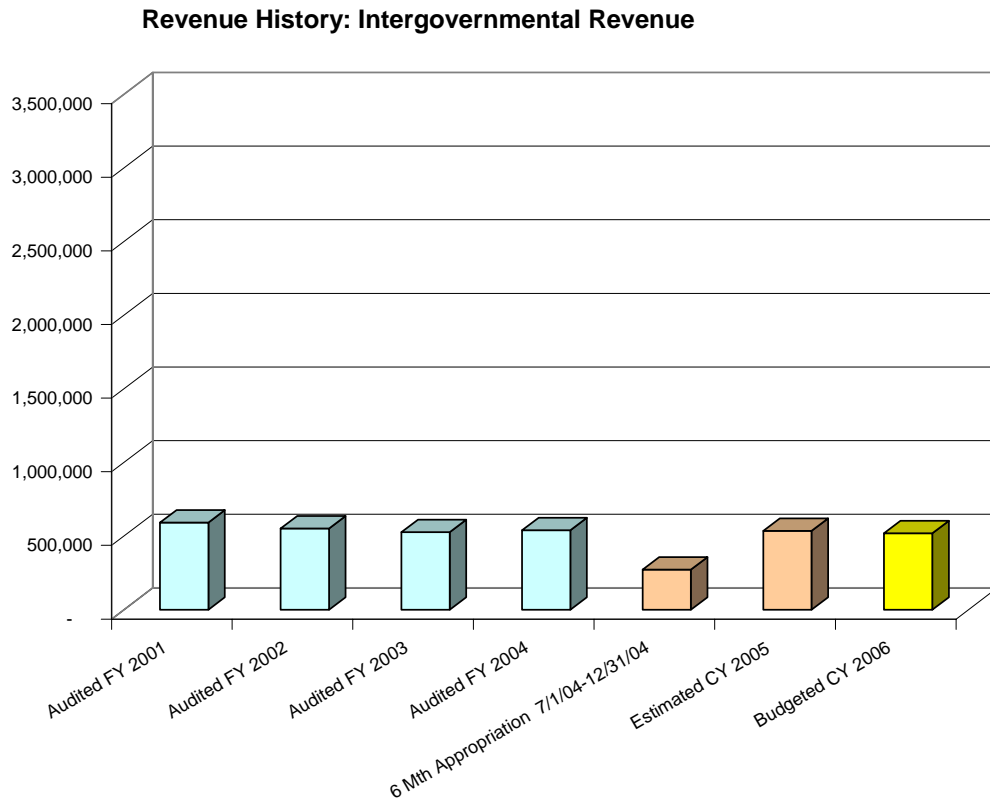
plates, and sales tax on motor vehicles. The fees are also collected by the state, and distributed based on Crestwood's population. The per capita rate is approximately \$5.30 for Motor Vehicle Fees and \$7.07 for Motor Vehicle Sales Tax based upon CY 2005 estimates. The Motor Fuel tax represents approximately 66% of all intergovernmental revenue.

St. Louis County levies and distributes a road and bridge property tax of ten and one-half cents (\$0.105) per \$100 of assessed valuation on real and personal property for the purpose of maintaining City streets. Additionally, the County levies a tax on cigarette sales within its boundaries. The City receives a share of this levy based upon the population recorded at the most current decennial census, or approximately \$3.42 per capita based on 2005 revenue estimates.

### Intergovernmental Revenue History

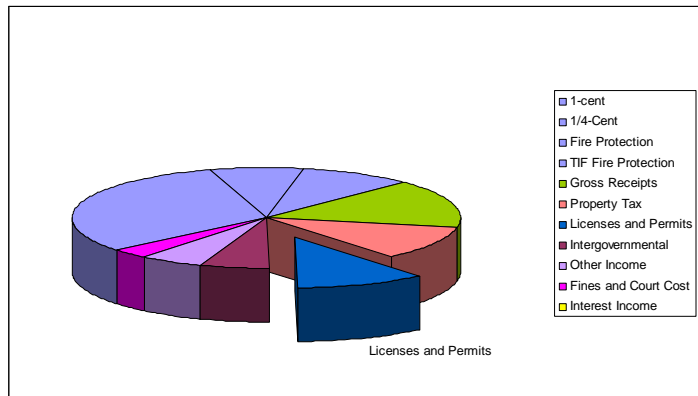
<b>Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31</b>	<b>Amount</b>	<b>Percentage of General Fund Revenue</b>	<b>Increase/ - Decrease From Prior Year</b>
Audited FY 2001	591,789	6.93%	N/A
Audited FY 2002	551,743	6.69%	-6.77%
Audited FY 2003	525,842	6.23%	-4.69%
Audited FY 2004	539,749	6.16%	2.64%
6 Mth Appropriation 7/1/04-12/31/04	272,295	6.49%	N/A
Estimated CY 2005	534,879	6.39%	-0.91%
Budgeted CY 2006	518,460	5.89%	-3.07%

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



**Licenses and Permits**

The City requires all businesses to obtain a license to operate within the City of Crestwood. The merchant license fees are based upon a business’s gross receipts for the previous year or based upon the square footage of the business, whichever is higher. Other business license fees are collected for liquor licenses, vending machines and service occupations. Fees for service occupations are based upon personal property and the number of employees. Comprising 11% of the total projected General Fund revenue for CY 2006, licenses and permits are projected to generate \$950,082. Licenses sold comprise \$915,000 of that total. On November 8, 2005, the citizens of Crestwood voted to increase merchant license fees from \$1/\$1000 of gross receipts to \$1.25/\$1000 of gross receipts. The budget has been increase by \$140,000 to reflect this increase in the fee. The City renews all licenses between the months of May and June.



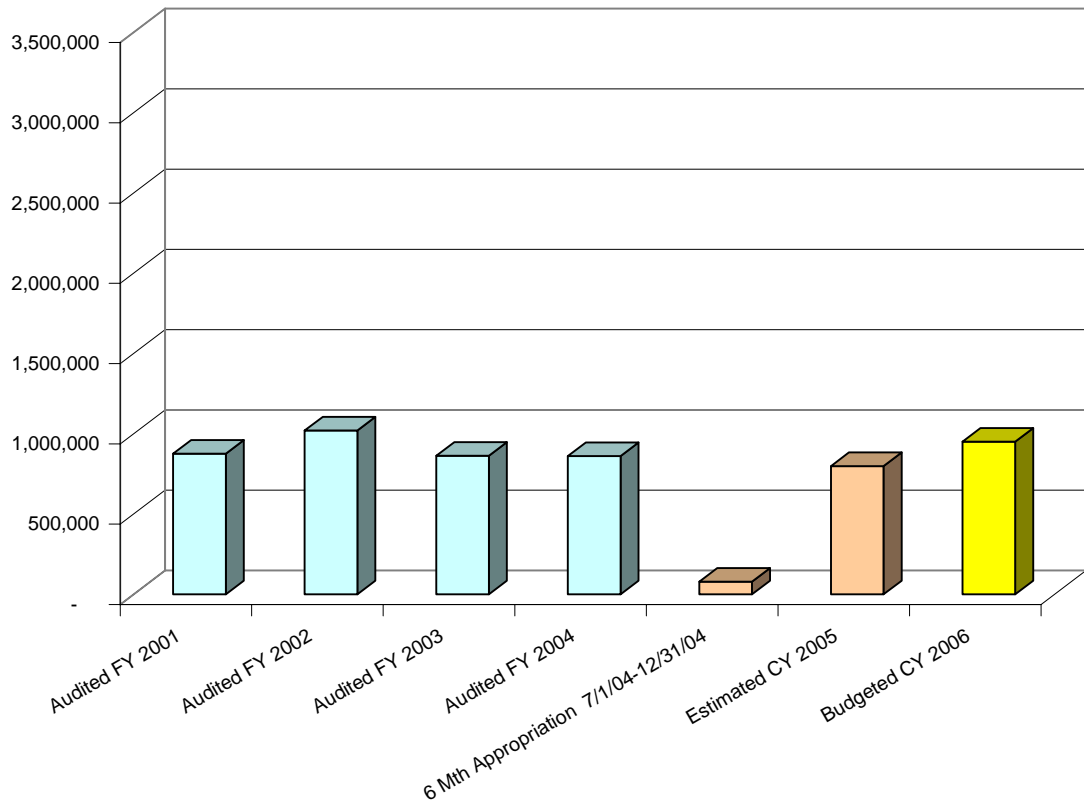
A fee is charged for any construction work, both residential and commercial, that is done within the City of Crestwood. This includes additions, alterations or remodeling. A fee is also charged for sign permits as well as building inspections. The total amount generated by these permits is \$33,282.

**Licenses and Permits History**

<b>Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31</b>	<b>Amount</b>	<b>Percentage of General Fund Revenue</b>	<b>Increase/ - Decrease From Prior Year</b>
Audited FY 2001	875,350	10.25%	N/A
Audited FY 2002	1,019,714	12.36%	16.49%
Audited FY 2003	862,510	10.21%	-15.42%
Audited FY 2004	861,352	9.83%	-0.13%
6 Mth Appropriation 7/1/04-12/31/04	77,820	1.86%	N/A
Estimated CY 2005	798,763	9.55%	-7.84%
Budgeted CY 2006	950,082	10.79%	18.94%

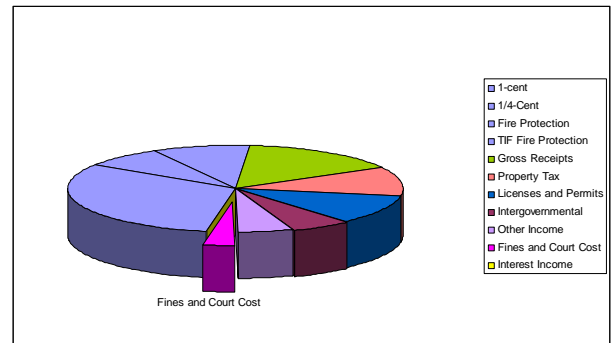
The graph below illustrates the five-year history of the License and Permit revenues:

**Revenue History: Licenses and Permits**



## Fines and Court Costs

Fines and Court Costs revenue comes from parking and traffic violations, court costs, bond forfeitures and false alarms. In CY 2006, it is estimated that fines and court costs will generate \$265,892 in total revenue or approximately 3% of the total City's projected revenue for CY 2006.

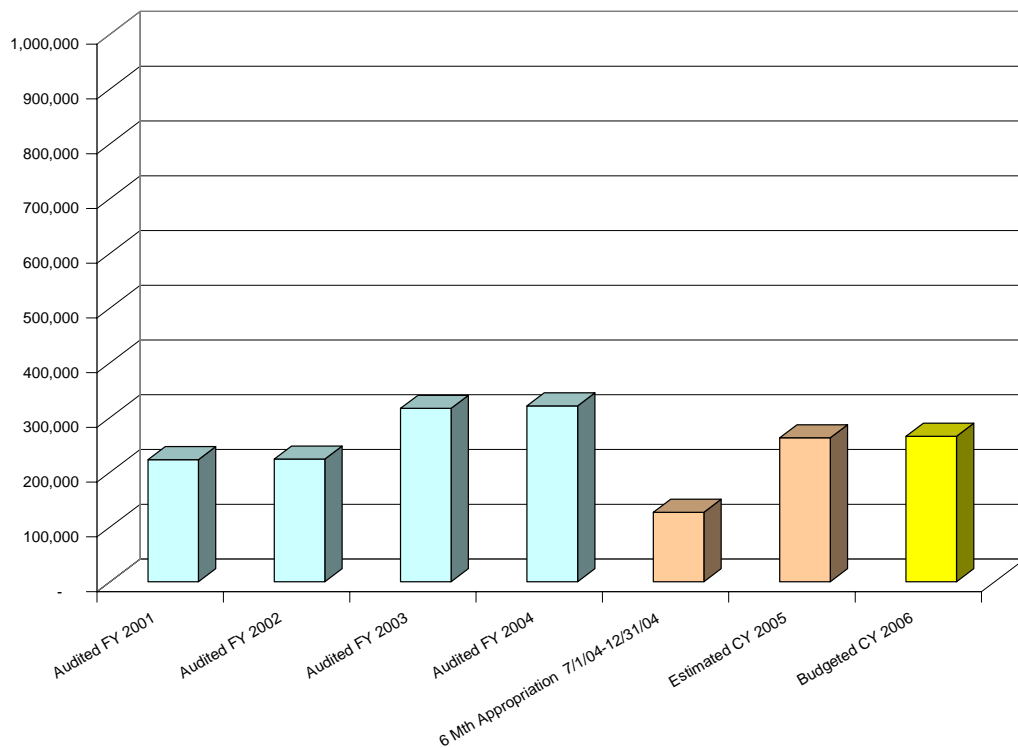


### Fines and Court Costs History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	223,015	2.61%	N/A
Audited FY 2002	224,088	2.72%	0.48%
Audited FY 2003	316,806	3.75%	41.38%
Audited FY 2004	321,346	3.67%	1.43%
6 Mth Appropriation 7/1/04-12/31/04	127,101	3.03%	N/A
Estimated CY 2005	263,107	3.14%	-22.14%
Budgeted CY 2006	265,892	3.02%	1.06%

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

Revenue History: Fines and Court Cost



## Interest Income

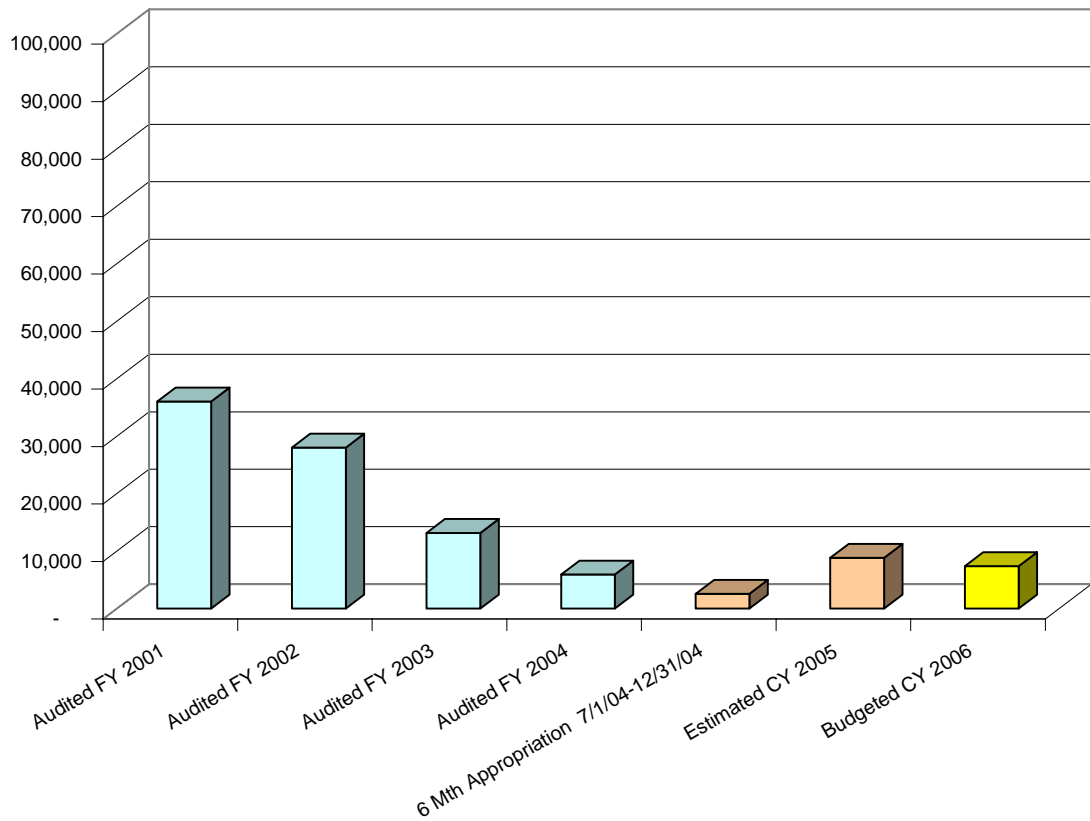
Interest Income has decreased substantially during the last five fiscal years. This decline is attributable to the economy and the reduction of the City's reserve funds.

### Interest Income History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	36,018	0.42%	N/A
Audited FY 2002	28,009	0.34%	-22.24%
Audited FY 2003	13,167	0.16%	-52.99%
Audited FY 2004	5,904	0.07%	-55.16%
6 Mth Appropriation 7/1/04-12/31/04	2,550	0.06%	N/A
Estimated CY 2005	8,839	0.11%	33.21%
Budgeted CY 2006	7,372	0.08%	-16.60%

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

Revenue History: Interest Income



## Other Income

Other Income consists of trash bags sold, rental property, sale of property, and refunds from the insurance pool. This source of income is estimated to generate \$448,736 in revenues for CY 2006.

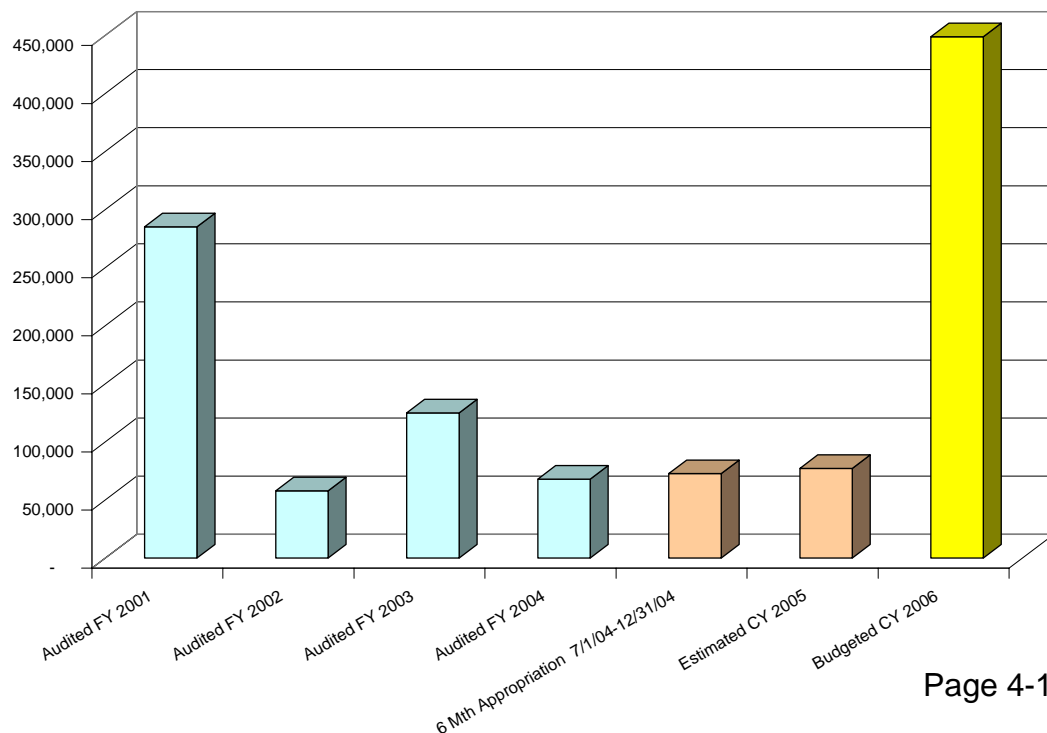
The large variance in FY 01 compared to the following years is attributable to the sale of City property in the amount of \$278,350.45. Additionally, in CY 2006, the Capital Improvements Fund will payback the General Fund in the amount of \$380,711. This amount was borrowed by the Capital Improvements Fund in CY 2005 due to the defeasance of the Certificates of Participation Series 2002. The defeasance was authorized by the Board of Aldermen on September 13, 2005 and the money was borrowed from the General Fund to fund the escrow account needed to defease the COPS 2002.

### Other Income History

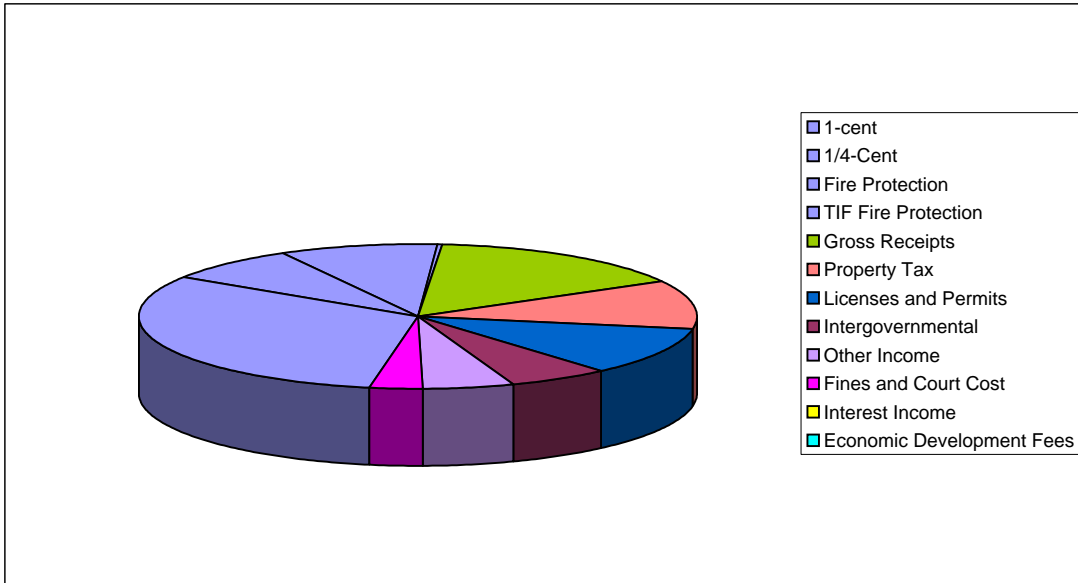
<b>Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31</b>	<b>Amount</b>	<b>Percentage of General Fund Revenue</b>	<b>Increase/ - Decrease From Prior Year</b>
Audited FY 2001	285,148	3.34%	N/A
Audited FY 2002	57,872	0.70%	-79.70%
Audited FY 2003	124,849	1.48%	115.73%
Audited FY 2004	67,957	0.78%	-45.57%
6 Mth Appropriation 7/1/04-12/31/04	72,659	1.73%	N/A
Estimated CY 2005	77,139	0.92%	11.90%
Budgeted CY 2006	448,736	5.10%	481.72%

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

Revenue History: Other Income



## General Fund-Summary of Projected Revenues CY 2006



### Summary of Revenues

Revenue Source	Amount	Percent of Total
1-cent	2,773,112	31.50%
1/4-Cent	678,247	7.70%
Fire Protection	815,425	9.26%
TIF Fire Protection	17,049	0.19%
Gross Receipts	1,364,587	15.50%
Property Tax	962,995	10.94%
Licenses and Permits	950,082	10.79%
Intergovernmental	518,460	5.89%
Other Income	448,736	5.10%
Fines and Court Cost	265,892	3.02%
Interest Income	7,372	0.08%
Economic Development Fees	2,000	0.02%
<b>Total Revenues</b>	<b>8,803,958</b>	<b>100%</b>

**City of Crestwood, Missouri**  
**General Fund Revenues**  
**Budget for the Calendar Year Ending December 31, 2006**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	Director of Finance Projection CY 2006	City Admin Approved CY 2006	BOA Adjusted	Budgeted Revenues
3,181,340	3,191,478	3,128,896	2,939,532	1,344,239	2,889,422	2,888,659	405	4010	One-Cent Sales Tax	2,825,201	2,825,201	(52,089)	2,773,112
897,301	900,160	882,509	812,306	397,234	797,361	706,507	405	4011	1/4-Cent Sales Tax	752,204	752,204	(73,957)	678,247
-	-	-	380,797	452,074	925,610	849,401	405	4014	1/4-Cent Fire Protection Sales Tax	849,796	849,796	(34,371)	815,425
-	-	-	7,657	7,828	9,000	17,759	405	4015	1/4-Cent TIF Fire Protection Sales Tax	17,404	17,404	(355)	17,049
<b>4,078,641</b>	<b>4,091,638</b>	<b>4,011,405</b>	<b>4,140,292</b>	<b>2,201,375</b>	<b>4,621,393</b>	<b>4,462,326</b>			<b>Total Sales Tax 405<sup>(h)</sup></b>	<b>4,444,605</b>	<b>4,444,605</b>	<b>(160,772)</b>	<b>4,283,833</b>
523,378	569,906	538,689	539,956	292,798	535,000	510,541	410	4020	(a) Electric Franchise Fee	595,729	595,729	-	595,729
416,620	268,420	326,859	390,692	59,987	325,000	400,662	410	4021	(b) Natural Gas Franchise Fee	444,011	444,011	-	444,011
218,029	197,801	179,983	182,244	90,894	180,000	177,166	410	4023	Telephone Franchise Fee	139,798	139,798	-	139,798
81,434	83,486	86,139	96,545	18,596	81,000	74,079	410	4024	(c) Water Franchise Fee	93,388	93,388	-	93,388
54,631	47,150	63,004	74,316	31,151	58,000	62,664	410	4025	(d) Cable Franchise Fee	74,661	74,661	-	74,661
				3,656	-	17,381	410	4026	Wireless Franchise Fee	17,000	17,000	-	17,000
<b>1,294,092</b>	<b>1,166,763</b>	<b>1,194,675</b>	<b>1,283,753</b>	<b>497,082</b>	<b>1,179,000</b>	<b>1,242,493</b>			<b>Total Gross Receipts 410</b>	<b>1,364,587</b>	<b>1,364,587</b>	<b>-</b>	<b>1,364,587</b>
444,486	483,061	490,821	515,115	505,492	515,000	519,888	415	4030	Real Estate Taxes	513,498	513,498	-	513,498
84,258	86,711	88,361	88,249	75,240	86,000	85,437	415	4031	Personal Property Taxes	82,975	82,975	-	82,975
222,124	239,486	243,818	254,529	245,571	250,000	245,608	415	4033	County Road Refund	248,569	248,569	-	248,569
-	-	-	99,305	106,733	99,000	106,426	415	4034	Penalty Surcharge	104,155	104,155	-	104,155
11,642	12,159	11,522	12,961	9,757	12,000	18,677	415	4035	Railroad/Utility Taxes	13,798	13,798	-	13,798
<b>762,510</b>	<b>821,417</b>	<b>834,522</b>	<b>970,159</b>	<b>942,793</b>	<b>962,000</b>	<b>976,036</b>			<b>Total Property Tax 415</b>	<b>962,996</b>	<b>962,995</b>	<b>-</b>	<b>962,995</b>
367,371	341,388	330,902	342,758	176,298	342,000	344,310	420	4110	Motor Fuel Tax	343,534	343,534	-	343,534
164,897	158,992	143,670	88,035	43,598	87,000	83,861	420	4111	Motor Vehicle Sales Tax	85,948	85,948	-	85,948
-	-	-	61,094	30,316	61,000	62,865	420	4112	Motor Vehicle Fee Increases	41,320	41,320	-	41,320
54,719	49,347	45,275	44,628	22,083	44,500	40,643	420	4113	Cigarette Tax	43,515	43,515	-	43,515
4,803	2,016	5,994	3,234	-	3,200	3,200	420	4114	Financial Institution Tax	4,143	4,143	-	4,143
<b>591,789</b>	<b>551,743</b>	<b>525,842</b>	<b>539,749</b>	<b>272,295</b>	<b>537,700</b>	<b>534,879</b>			<b>Total Intergovernmental 420</b>	<b>518,460</b>	<b>518,460</b>	<b>-</b>	<b>518,460</b>
823,583	961,125	792,187	800,434	51,838	800,500	740,631	425	4210	(e) Merchant Licenses	890,000	890,000	-	890,000
8,488	9,798	11,841	13,590	6,075	13,500	12,163	425	4211	Liquor Licenses	12,000	12,000	-	12,000
14,050	12,444	15,648	13,175	285	13,000	13,570	425	4212	Other Licenses	13,000	13,000	-	13,000
26,115	34,117	35,974	33,338	19,105	33,000	30,534	425	4225	Permits & Inspections	33,282	33,282	-	33,282
1,550	1,555	1,460	815	490	800	815	425	4226	Sign Permits	800	800	-	800
1,565	675	5,400	-	26	-	1,050	425	4227	Right-of- Way & Demolition Permits	1,000	1,000	-	1,000
<b>875,350</b>	<b>1,019,714</b>	<b>862,510</b>	<b>861,352</b>	<b>77,820</b>	<b>860,800</b>	<b>798,763</b>			<b>Total Licenses and Permits 425</b>	<b>950,082</b>	<b>950,082</b>	<b>-</b>	<b>950,082</b>
147,071	163,865	242,516	249,531	97,306	249,000	207,429	430	4250	Traffic Fines	210,000	212,101	-	212,101
32,977	25,982	37,709	34,384	12,323	34,250	24,044	430	4251	Traffic Court Cost	25,000	22,000	-	22,000
4,618	7,638	5,978	5,676	1,987	5,500	3,763	430	4252	Police Training Fund	3,800	3,400	-	3,400
10,676	-	-	11,389	5,222	11,000	9,455	430	4253	Miscellaneous Fines	9,500	9,000	-	9,000
2,005	1,747	4,056	1,099	571	1,000	1,079	430	4254	Police Reports	1,089	1,089	-	1,089
12,321	-	-	18,125	9,495	18,000	16,725	430	4255	Bond Forfeitures	17,425	17,425	-	17,425
-	-	-	1,142	198	1,000	612	430	4256	Crime Victims' Compensation	877	877	-	877
13,348	24,857	26,548	-	-	-	-	430	4253	Miscellaneous Court	-	-	-	-
<b>223,015</b>	<b>224,088</b>	<b>316,806</b>	<b>321,346</b>	<b>127,101</b>	<b>319,750</b>	<b>263,107</b>			<b>Total Fines and Court Cost 430</b>	<b>267,691</b>	<b>265,892</b>	<b>-</b>	<b>265,892</b>

**City of Crestwood, Missouri**  
**General Fund Revenues**  
**Budget for the Calendar Year Ending December 31, 2006**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	Director of Finance Projection CY 2006	City Admin Approved CY 2006	BOA Adjusted	Budgeted Revenues
9,990	2,408	45,319	102,254	-	-	-	435	4310	Aquatic Center Pass	-	-	-	-
32,434	7,207	109,089	19,129	-	-	-	435	4311	Aquatic/Community Center Pass	-	-	-	-
40,221	16,804	84,357	77,363	-	-	-	435	4312	Aquatic Center Daily Admissions	-	-	-	-
29,608	12,827	34,852	64,078	-	-	-	435	4313	Aquatic Center Concessions	-	-	-	-
544	50	820	2,815	-	-	-	435	4314	Aquatic Center Rental	-	-	-	-
6	-	-	180	-	-	-	435	4315	Aquatic Center Locker Rental	-	-	-	-
112	606	743	518	-	-	-	435	4316	Aquatic Center I.D. Cards	-	-	-	-
<b>112,915</b>	<b>39,900</b>	<b>275,179</b>	<b>266,337</b>	-	-	-			<b>Total Aquatic 435</b>	-	-	-	-
11,109	12,812	21,673	25,607	-	-	-	440	4410	Community Center Recreation Pass	-	-	-	-
2,573	2,281	1,531	1,541	-	-	-	440	4411	Community Center Concessions	-	-	-	-
7,675	9,350	8,609	7,443	-	-	-	440	4412	Racquetball Courts	-	-	-	-
-	-	-	2,136	-	-	-	440	4413	League/Court Fees	-	-	-	-
13,874	12,140	11,285	12,666	-	-	-	440	4414	Community Center Room Rentals	-	-	-	-
195	268	226	23	-	-	-	440	4415	Community Center Locker Rentals	-	-	-	-
-	-	-	-	-	-	-	440	4416	Community Center I.D. Cards	-	-	-	-
-	-	-	8,735	-	-	-	440	4417	Community Center Guest Fees	-	-	-	-
-	-	-	238	-	-	-	440	4418	Tennis/Racquetball Court Pass	-	-	-	-
4,753	152	8,238	-	-	-	-	440	4419	Instructions for Net	-	-	-	-
1,990	-	2,104	-	-	-	-	440	4420	Miscellaneous Community Center	-	-	-	-
<b>42,169</b>	<b>37,002</b>	<b>53,666</b>	<b>58,389</b>	-	-	-			<b>Total Community Center 440</b>	-	-	-	-
19,747	23,835	26,205	25,284	-	-	-	445	4510	Fitness-Residents	-	-	-	-
15,838	11,946	16,391	15,254	-	-	-	445	4511	Fitness-Non Resident	-	-	-	-
7,869	8,768	7,737	6,709	-	-	-	445	4514	Performing Arts/Dance-Resident	-	-	-	-
17,600	13,616	14,308	15,474	-	-	-	445	4515	Performing Arts/Dance-Non Resident	-	-	-	-
4,889	3,558	2,923	3,133	-	-	-	445	4518	Arts-Resident	-	-	-	-
7,749	3,299	2,987	2,268	-	-	-	445	4519	Arts-Non Residents	-	-	-	-
15,212	12,466	13,839	13,087	-	-	-	445	4522	Gen Sports & Leagues-Resident	-	-	-	-
39,085	37,054	43,502	40,355	-	-	-	445	4523	Gen Sports & Leagues-Non Resident	-	-	-	-
255	307	561	344	-	-	-	445	4526	Clubs-Resident	-	-	-	-
3,940	3,924	3,361	3,657	-	-	-	445	4527	Clubs-Non Resident	-	-	-	-
-	-	-	39,025	-	-	-	445	4530	Day Camp- Resident	-	-	-	-
-	-	-	10,582	-	-	-	445	4531	Day Camp-Non Resident	-	-	-	-
-	-	-	7,936	-	-	-	445	4534	Swim Programs-Resident	-	-	-	-
-	-	-	5,836	-	-	-	445	4535	Swim Programs-Non Resident	-	-	-	-
72,780	49,667	54,190	10,542	-	-	-	445	4538	Special Events	-	-	-	-
-	4,779	14,032	5,422	-	-	-	445	4539	Consignment Sales	-	-	-	-
1,639	956	1,197	796	-	-	-	445	4542	Day Trips-Resident	-	-	-	-
656	412	648	3,470	-	-	-	445	4543	Day Trips-Non Resident	-	-	-	-
2,715	3,370	2,945	2,340	-	-	-	445	4546	YTP/WSP-Resident	-	-	-	-
18,180	19,450	15,896	18,634	-	-	-	445	4547	YTP/WSP-Non Resident	-	-	-	-
<b>228,155</b>	<b>197,405</b>	<b>220,722</b>	<b>230,148</b>	-	-	-			<b>Total Recreation Programs 445</b>	-	-	-	-
2,109	2,034	1,283	1,322	-	-	-	450	4610	Sappington House Admissions	-	-	-	-
184	2,079	2,161	-	-	-	-	450	4611	Sappington House Barn Rental	-	-	-	-
-	-	-	135	-	-	-	450	4615	Sappington Barn Gross Sales	-	-	-	-
225	10	200	-	-	-	-	450	4612	Sappington House History Books	-	-	-	-
<b>2,518</b>	<b>4,123</b>	<b>3,644</b>	<b>1,457</b>	-	-	-			<b>Total Historic Facility 450</b>	-	-	-	-

**City of Crestwood, Missouri**  
**General Fund Revenues**  
**Budget for the Calendar Year Ending December 31, 2006**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	Director of Finance Projection CY 2006	City Admin Approved CY 2006	BOA Adjusted	Budgeted Revenues
3,109	4,475	2,054	2,320	-	-	-	455	4650	Soft Ball/Volleyball Fields	-	-	-	-
4,920	4,510	5,290	6,535	-	-	-	455	4651	Picnic Reservations	-	-	-	-
40	-	-	-	-	-	-	455	4652	Park Facilities	-	-	-	-
<b>8,069</b>	<b>8,985</b>	<b>7,344</b>	<b>8,855</b>	-	-	-			<b>Total Other Recreation Income 455</b>	-	-	-	-
1,065	753	1,312	1,286	-	-	-	460	4675	Animal Impoundment	-	-	-	-
1,393	1,216	1,228	1,254	-	-	-	460	4676	Pet Tags	-	-	-	-
<b>2,458</b>	<b>1,969</b>	<b>2,540</b>	<b>2,540</b>	-	-	-			<b>Total Other Park Operations 460</b>	-	-	-	-
36,018	28,009	13,167	5,904	2,550	5,500	8,839	465	4710	Interest Income	7,372	7,372	-	7,372
<b>36,018</b>	<b>28,009</b>	<b>13,167</b>	<b>5,904</b>	<b>2,550</b>	<b>5,500</b>	<b>8,839</b>			<b>Total Interest Income 465</b>	<b>7,372</b>	<b>7,372</b>	-	<b>7,372</b>
2,590	10,028	115,909	13,431	6,250	15,000	25,668	470	4750	Other Income	19,550	15,000	-	15,000
1,208	1,260	1,200	930	660	900	720	470	4751	Trash Bags	825	900	-	900
3,000	1,200	1,240	123	-	-	-	470	4752	Rental Property Income	-	-	-	-
			53,473	64,636	52,125	50,751	470	4755	(f) Refund from Insurance Pool	52,112	52,125	-	52,125
278,350	45,384	6,500	-	1,113	-	-	470	4756	Sale of Property	-	-	-	-
							470	4777	Repayment of Defeasance of COPS 2002	-	-	380,711	380,711
<b>285,148</b>	<b>57,872</b>	<b>124,849</b>	<b>67,957</b>	<b>72,659</b>	<b>68,025</b>	<b>77,139</b>			<b>Total Other Income 470</b>	<b>72,487</b>	<b>68,025</b>	<b>380,711</b>	<b>448,736</b>
-	-	-	421	-	-	2,008	475	4757	TDD-Big Bend Crossing	2,000	2,000	-	2,000
-	-	-	731	-	-	-			TDD-Crestwood Point	-	-	-	-
						650	475	4813	Revenue Grants-FD	650	-	-	-
-	-	-	<b>1,152</b>	-	-	<b>2,658</b>			<b>Total Economic Development Fees</b>	<b>2,650</b>	<b>2,000</b>	-	<b>2,000</b>
-	-	-	-	-	-	-	480	4801	Income from Capital Improvements Fund	-	-	-	-
-	-	-	-	-	-	-			<b>Total Income from Other Funds 480</b>	-	-	-	-
<b>8,542,848</b>	<b>8,250,628</b>	<b>8,446,870</b>	<b>8,759,390</b>	<b>4,193,674</b>	<b>8,554,168</b>	<b>8,366,240</b>			<b>Total General Fund Revenue</b>	<b>8,590,928</b>	<b>8,584,018</b>	<b>219,939</b>	<b>8,803,958</b>

**Notes:**  
For the CY 2005 Budget the Board of Aldermen authorized the reclassification of all Parks and Recreation Revenue from the General Fund into the Parks and Recreation Fund.

- (a) On November 8, 2005 citizens elected to increase the business tax rate on electric gross receipts from 5.7% to 7%. Revenues have been increased by \$66,000 to reflect this decision.
- (b) On November 8, 2005 citizens elected to increase the business tax rate on natural gas gross receipts from 6% to 7%. Revenues have been increased by \$34,000 to reflect this decision.
- (c) On November 8, 2005 citizens elected to increase the business tax rate on gross receipts for water from 6% to 7%. Revenues have been increased by \$7,800 to reflect this decision.
- (d) On November 8, 2005 citizens elected to increase the business tax rate on the gross receipts for cable from 3% to 5%. Revenues have been increased by \$8,000 to reflect this decision.
- (e) On November 8, 2005 citizens elected to increase the merchant license fee from \$1/\$1,000 of gross receipts to \$1.25/\$1000 of gross receipts. Revenues have been increased by \$140,000 to reflect this decision.
- (f) Refund from Insurance Pool 470-4755  
A Surplus Fund Distribution is received from the Insurance Pool in October of each year. The amount projected for October 2005 was \$52,125. The City received \$1,374 less than anticipated, for the total amount of \$50,751.
- (g) Per Ordinance No. 3941, approved by the Board of Aldermen on October 25, 2005, the Park and Recreation revenues earned during the Appropriations Ordinance have been reclassified from the General Fund to the Park and Stormwater Fund.
- (h) The CY 2005 Estimates for Sales Tax Revenue represents the actual cash basis amount collected in CY 2005. The Board of Aldermen requested that the projected sales tax for CY 2006 be reduced to 4% of actual amount collected in CY 2005.

## **General Fund**

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

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

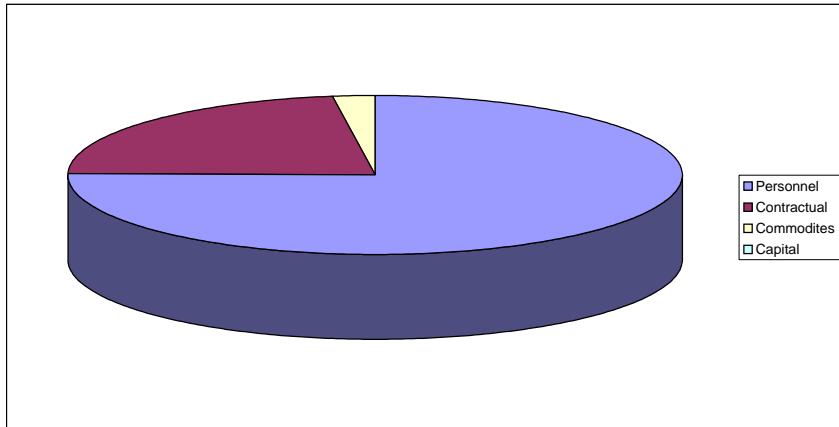
Beginning July 1, 2004, the Board of Aldermen reclassified all Parks and Recreation expenditures to the Park and Stormwater Fund.

The primary support for these services comes from sales taxes, property taxes, utility franchise fees and merchant licenses. These major funding sources combined account for 94% of the total revenues projected for CY 2006.

It is projected that the revenues for CY 2006 will equal \$8,803,958, and General Fund Expenditures will be \$9,008,637. This represents a 5% increase in revenues and a 0.5% decrease in expenditures compared to the estimated CY 2005 revenues of \$8,336,240 and expenditures of \$9,056,587. The administration has been able to hold expenses at a very slight growth over the past four years while maintaining the same high level of service to the community.

# General Fund Projected Expenditures CY 2006

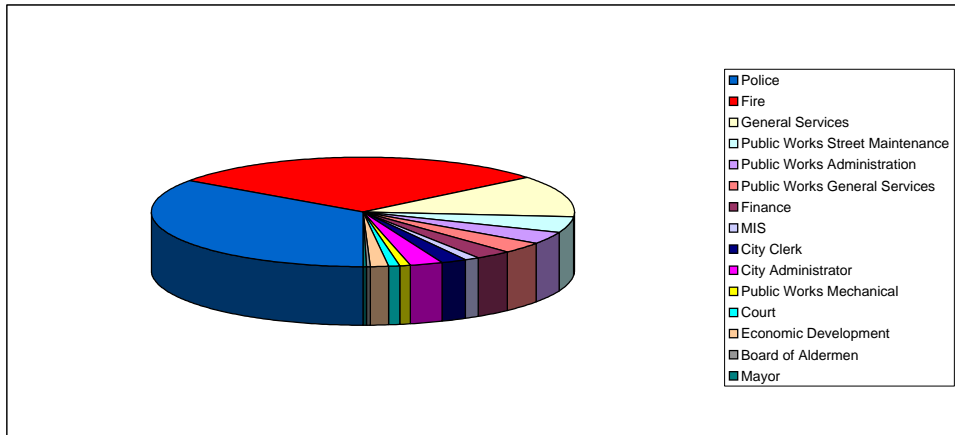
General Fund-Projected Expenditures by Category



## Summary of Expenditures

Category	Amount	Percent of Total
Personnel	6,785,975	75.33%
Contractual	2,013,994	22.36%
Commodities	208,668	2.32%
Capital	-	0.00%
<b>Total Expenditures</b>	<b>9,008,637</b>	<b>100%</b>

General Fund- Summary of Projected Expenditures by Department



## Summary of Expenditures

Department	Amount	Percent of Total
Police	3,138,394	34.84%
Fire	2,643,908	29.35%
General Services	1,098,243	12.19%
Public Works Street Maintenance	423,561	4.70%
Public Works Administration	318,584	3.54%
Public Works General Services	308,800	3.43%
Finance	242,047	2.69%
MIS	109,623	1.22%
City Clerk	176,093	1.95%
City Administrator	225,520	2.50%
Public Works Mechanical	68,556	0.76%
Court	89,769	1.00%
Economic Development	111,627	1.24%
Board of Aldermen	38,069	0.42%
Mayor	15,843	0.18%
<b>Total Expenditures</b>	<b>9,008,637</b>	<b>100%</b>

**General Fund Operating Expenditures**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Department and Division	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>General Services</b>													
<b>Mayor's Office</b>													
6,475	5,500	9,519	8,961	4,535	9,073	9,061	Personnel Services	9,072	9,073	-	9,073	9,073	9,073
2,166	1,128	6,253	4,943	336	7,450	1,367	Contractual Services	6,650	6,050	-	6,050	6,050	6,050
1,047	1,022	133	-	-	700	461	Commodities	720	720	-	720	720	720
<b>9,688</b>	<b>7,650</b>	<b>15,904</b>	<b>13,903</b>	<b>4,871</b>	<b>17,223</b>	<b>10,889</b>	<b>Sub-Total</b>	<b>16,442</b>	<b>15,843</b>	<b>-</b>	<b>15,843</b>	<b>15,843</b>	<b>15,843</b>
<b>Board of Aldermen</b>													
30,865	38,875	39,923	34,485	17,568	36,289	36,281	Personnel Services	36,290	36,289	-	36,289	36,289	36,289
912	886	687	879	523	1,350	569	Contractual Services	1,280	1,280	-	1,280	1,280	1,280
1,250	1,273	18	-	-	1,200	-	Commodities	1,000	1,000	(500)	500	500	500
<b>33,028</b>	<b>41,034</b>	<b>40,628</b>	<b>35,364</b>	<b>18,092</b>	<b>38,839</b>	<b>36,850</b>	<b>Sub-Total</b>	<b>38,570</b>	<b>38,569</b>	<b>(500)</b>	<b>38,069</b>	<b>38,069</b>	<b>38,069</b>
<b>City Clerk</b>													
151,059	155,222	135,093	157,766	80,003	130,964	149,800	Personnel Services	137,793	137,793	-	137,793	137,793	137,793
23,746	21,983	21,884	35,950	9,822	33,050	27,457	Contractual Services	36,350	36,350	-	36,350	36,350	36,350
1,705	2,274	7,277	1,228	740	2,550	2,222	Commodities	1,950	1,950	-	1,950	1,950	1,950
<b>176,510</b>	<b>179,479</b>	<b>164,254</b>	<b>194,944</b>	<b>90,565</b>	<b>166,564</b>	<b>179,479</b>	<b>Sub-Total</b>	<b>176,093</b>	<b>176,093</b>	<b>-</b>	<b>176,093</b>	<b>176,093</b>	<b>176,093</b>
<b>City Administrator</b>													
210,528	219,494	234,564	167,708	67,808	114,136	96,995	Personnel Services	214,618	214,620	-	214,620	214,620	214,620
9,879	7,766	9,289	7,296	2,184	9,400	5,282	Contractual Services	10,400	8,300	(1,200)	7,100	7,100	7,100
2,107	1,525	2,851	6,581	404	6,200	1,055	Commodities	5,200	3,800	-	3,800	3,800	3,800
<b>222,515</b>	<b>228,785</b>	<b>246,705</b>	<b>181,585</b>	<b>70,396</b>	<b>129,736</b>	<b>103,332</b>	<b>Sub-Total</b>	<b>230,218</b>	<b>226,720</b>	<b>(1,200)</b>	<b>225,520</b>	<b>225,520</b>	<b>225,520</b>
<b>General Supportive Services</b>													
11,143	18,613	12,305	28,160	7,772	91,917	48,605	Personnel Services	73,879	73,879	-	73,879	73,879	73,879
262,576	272,168	309,554	741,985	415,078	557,200	1,080,687	Contractual Services	1,015,914	915,914	-	915,914	1,015,914	1,015,914
11,215	9,821	9,745	7,307	5,123	6,750	9,187	Commodities	8,450	8,450	-	8,450	8,450	8,450
<b>284,934</b>	<b>300,603</b>	<b>331,604</b>	<b>777,452</b>	<b>427,973</b>	<b>655,867</b>	<b>1,138,479</b>	<b>Sub-Total</b>	<b>1,098,243</b>	<b>998,243</b>	<b>-</b>	<b>998,243</b>	<b>1,098,243</b>	<b>1,098,243</b>
<b>MIS</b>													
-	-	60,229	132,123	74,769	133,215	154,076	Personnel Services	87,710	70,523	-	70,523	70,523	70,523
105,614	74,771	84,487	54,587	32,148	61,300	55,710	Contractual Services	67,500	38,100	-	38,100	38,100	38,100
-	474	234	32	2,575	1,000	701	Commodities	1,000	1,000	-	1,000	1,000	1,000
<b>105,614</b>	<b>75,246</b>	<b>144,951</b>	<b>186,743</b>	<b>109,493</b>	<b>195,515</b>	<b>210,487</b>	<b>Sub-Total</b>	<b>156,210</b>	<b>109,623</b>	<b>-</b>	<b>109,623</b>	<b>109,623</b>	<b>109,623</b>
<b>Economic Development</b>													
-	-	-	-	16,493	71,624	70,415	Personnel Services	72,981	72,982	-	72,982	72,982	72,982
-	-	-	49,878	12,819	-	28,609	Contractual Services	40,245	38,645	-	38,645	38,645	38,645
-	-	-	-	-	-	-	Commodities	-	-	-	-	-	-
-	-	-	<b>49,878</b>	<b>29,312</b>	<b>71,624</b>	<b>99,024</b>	<b>Sub-Total</b>	<b>113,226</b>	<b>111,627</b>	<b>-</b>	<b>111,627</b>	<b>111,627</b>	<b>111,627</b>
<b>Finance Department</b>													
173,257	170,440	209,015	192,582	105,736	213,731	212,072	Personnel Services	223,746	223,747	-	223,747	223,747	223,747
8,101	16,475	68,864	40,358	9,020	36,500	24,229	Contractual Services	34,550	14,400	(100)	14,300	14,300	14,300
7,841	6,750	7,693	3,159	1,912	7,200	3,558	Commodities	6,500	4,000	-	4,000	4,000	4,000
-	-	-	-	-	-	-	Capital	-	-	-	-	-	-
<b>189,199</b>	<b>193,665</b>	<b>285,571</b>	<b>237,474</b>	<b>116,667</b>	<b>257,431</b>	<b>239,859</b>	<b>Sub-Total</b>	<b>264,796</b>	<b>242,147</b>	<b>(100)</b>	<b>242,047</b>	<b>242,047</b>	<b>242,047</b>
<b>1,021,487</b>	<b>1,026,461</b>	<b>1,229,617</b>	<b>1,677,342</b>	<b>838,057</b>	<b>1,532,799</b>	<b>2,018,399</b>	<b>Total General Services</b>	<b>2,093,798</b>	<b>1,918,865</b>	<b>(1,800)</b>	<b>1,917,065</b>	<b>2,017,065</b>	<b>2,017,065</b>

**General Fund Operating Expenditures**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Department and Division	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>Public Works Department</b>													
<b>General Services</b>													
42,384	47,164	54,408	104,648	51,107	104,362	106,485	Personnel Services	104,749	104,750	-	104,750	104,750	104,750
241,849	212,756	237,554	170,743	95,803	206,590	188,162	Contractual Services	259,650	94,550	100,000	194,550	194,550	194,550
12,020	12,828	29,833	16,595	4,268	14,100	10,077	Commodities	10,300	9,500	-	9,500	9,500	9,500
<b>296,253</b>	<b>272,749</b>	<b>321,796</b>	<b>291,985</b>	<b>151,178</b>	<b>325,052</b>	<b>304,724</b>	<b>Sub-Total</b>	<b>374,699</b>	<b>208,800</b>	<b>100,000</b>	<b>308,800</b>	<b>308,800</b>	<b>308,800</b>
<b>Administration</b>													
315,842	393,427	400,085	379,028	167,291	351,209	338,544	Personnel Services	302,483	294,484	-	294,484	294,484	294,484
23,772	32,531	19,745	24,354	9,398	18,540	16,408	Contractual Services	22,500	21,700	(2,000)	19,700	19,700	19,700
13,602	7,177	6,150	4,620	2,564	5,100	3,574	Commodities	4,800	4,400	-	4,400	4,400	4,400
<b>353,216</b>	<b>433,136</b>	<b>425,980</b>	<b>408,002</b>	<b>179,254</b>	<b>374,849</b>	<b>358,526</b>	<b>Sub-Total</b>	<b>329,783</b>	<b>320,584</b>	<b>(2,000)</b>	<b>318,584</b>	<b>318,584</b>	<b>318,584</b>
<b>Maintenance</b>													
549,987	591,927	506,985	269,633	141,934	303,520	291,730	Personnel Services	318,851	318,851	-	318,851	318,851	318,851
76,100	80,561	62,745	50,100	18,602	52,800	47,317	Contractual Services	49,060	49,060	-	49,060	49,060	49,060
138,657	111,157	107,045	101,310	81,782	132,720	107,819	Commodities	148,450	55,650	20,000	75,650	55,650	55,650
<b>764,754</b>	<b>783,644</b>	<b>676,775</b>	<b>421,043</b>	<b>242,318</b>	<b>489,040</b>	<b>446,866</b>	<b>Sub-Total</b>	<b>516,361</b>	<b>423,561</b>	<b>20,000</b>	<b>443,561</b>	<b>423,561</b>	<b>423,561</b>
<b>Mechanical</b>													
-	-	-	151,924	53,679	117,033	109,667	Personnel Services	66,116	64,616	-	64,616	64,616	64,616
-	-	-	441	171	1,060	738	Contractual Services	940	940	-	940	940	940
29,910	19,132	18,439	22,246	329	2,850	3,192	Commodities	3,000	3,000	-	3,000	3,000	3,000
<b>29,910</b>	<b>19,132</b>	<b>18,439</b>	<b>174,611</b>	<b>54,378</b>	<b>120,943</b>	<b>113,597</b>	<b>Sub-Total</b>	<b>70,056</b>	<b>68,556</b>	<b>-</b>	<b>68,556</b>	<b>68,556</b>	<b>68,556</b>
<b>1,444,133</b>	<b>1,508,661</b>	<b>1,442,990</b>	<b>1,295,641</b>	<b>627,129</b>	<b>1,309,884</b>	<b>1,223,713</b>	<b>Total Public Works</b>	<b>1,290,900</b>	<b>1,021,501</b>	<b>118,000</b>	<b>1,139,501</b>	<b>1,119,501</b>	<b>1,119,501</b>
<b>Public Safety</b>													
<b>Police Department</b>													
2,444,224	2,616,429	2,841,089	2,951,256	1,470,193	2,896,002	2,811,847	Personnel Services	2,863,063	2,875,064	8,000	2,883,064	2,883,064	2,883,064
122,403	204,708	147,604	158,039	92,125	188,005	193,737	Contractual Services	181,430	181,430	-	181,430	181,430	181,430
105,415	152,564	89,042	66,422	39,371	70,100	73,167	Commodities	73,900	73,900	-	73,900	73,900	73,900
-	-	-	-	-	40,000	-	Capital	80,000	-	-	-	-	-
<b>2,672,043</b>	<b>2,973,701</b>	<b>3,077,735</b>	<b>3,175,718</b>	<b>1,601,688</b>	<b>3,194,107</b>	<b>3,078,751</b>	<b>Sub-Total</b>	<b>3,198,393</b>	<b>3,130,394</b>	<b>8,000</b>	<b>3,138,394</b>	<b>3,138,394</b>	<b>3,138,394</b>
<b>Municipal Court</b>													
51,054	58,870	98,334	84,647	40,048	73,148	76,065	Personnel Services	74,678	74,679	-	74,679	74,679	74,679
2,512	2,953	2,470	1,955	1,827	11,050	9,362	Contractual Services	15,340	14,840	-	14,840	14,840	14,840
5,914	677	426	36	171	250	307	Commodities	400	250	-	250	250	250
<b>59,481</b>	<b>62,501</b>	<b>101,230</b>	<b>86,638</b>	<b>42,046</b>	<b>84,448</b>	<b>85,734</b>	<b>Sub-Total</b>	<b>90,418</b>	<b>89,769</b>	<b>-</b>	<b>89,769</b>	<b>89,769</b>	<b>89,769</b>
<b>Fire Services Department</b>													
2,004,083	2,109,025	2,184,349	2,314,480	1,201,199	2,211,591	2,237,867	Personnel Services	2,206,625	2,206,625	-	2,206,625	2,206,625	2,206,625
300,640	316,076	362,245	365,452	325,077	386,710	378,918	Contractual Services	395,735	395,735	-	395,735	395,735	395,735
48,873	40,198	31,079	32,095	15,065	33,800	33,205	Commodities	43,248	41,548	-	41,548	41,548	41,548
<b>2,353,597</b>	<b>2,465,299</b>	<b>2,577,674</b>	<b>2,712,028</b>	<b>1,541,341</b>	<b>2,632,101</b>	<b>2,649,990</b>	<b>Sub-Total</b>	<b>2,645,608</b>	<b>2,643,908</b>	<b>-</b>	<b>2,643,908</b>	<b>2,643,908</b>	<b>2,643,908</b>
<b>5,085,121</b>	<b>5,501,500</b>	<b>5,756,639</b>	<b>5,974,384</b>	<b>3,185,076</b>	<b>5,910,656</b>	<b>5,814,475</b>	<b>Total Public Safety</b>	<b>5,934,420</b>	<b>5,864,071</b>	<b>8,000</b>	<b>5,872,071</b>	<b>5,872,071</b>	<b>5,872,071</b>

**General Fund Operating Expenditures**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Department and Division	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>Parks and Recreation</b>													
<b>Recreation Services*</b>													
446,961	448,138	515,544	657,168	-	-	-	Personnel Services	-	-	-	-	-	-
186,438	167,415	184,133	181,663	-	-	-	Contractual Services	-	-	-	-	-	-
76,651	68,922	64,157	46,710	-	-	-	Commodities	-	-	-	-	-	-
<b>710,049</b>	<b>684,474</b>	<b>763,834</b>	<b>885,541</b>	-	-	-	<b>Sub-Total</b>	-	-	-	-	-	-
<b>Aquatic Center*</b>													
4,462	-	5,346	-	-	-	-	Personnel Services	-	-	-	-	-	-
78,563	-	-	-	-	-	-	Contractual Services	-	-	-	-	-	-
15,493	6,771	25,161	-	-	-	-	Commodities	-	-	-	-	-	-
<b>98,517</b>	<b>6,771</b>	<b>30,507</b>	-	-	-	-	<b>Sub-Total</b>	-	-	-	-	-	-
<b>Historical Facilities*</b>													
27,417	32,371	36,560	33,096	-	-	-	Personnel Services	-	-	-	-	-	-
28,800	25,753	21,061	19,849	-	-	-	Contractual Services	-	-	-	-	-	-
1,227	214	63	956	-	-	-	Commodities	-	-	-	-	-	-
<b>57,443</b>	<b>58,338</b>	<b>57,684</b>	<b>53,901</b>	-	-	-	<b>Sub-Total</b>	-	-	-	-	-	-
<b>Park Maintenance*</b>													
493,652	497,884	74,976	222,566	-	-	-	Personnel Services	-	-	-	-	-	-
75,552	45,062	65	-	-	-	-	Contractual Services	-	-	-	-	-	-
42,196	36,928	-	-	-	-	-	Commodities	-	-	-	-	-	-
<b>611,400</b>	<b>579,874</b>	<b>75,041</b>	<b>222,566</b>	-	-	-	<b>Sub-Total</b>	-	-	-	-	-	-
<b>1,477,409</b>	<b>1,329,457</b>	<b>927,066</b>	<b>1,162,008</b>	-	-	-	<b>Total Parks and Recreation</b>	-	-	-	-	-	-
<b>Total General Fund Expenses</b>													
6,963,392	7,403,380	7,418,322	7,890,230	3,500,337	6,857,814	6,749,510	Personnel Services	6,792,655	6,777,975	8,000	6,785,975	6,785,975	6,785,975
1,549,634	1,482,992	1,538,642	1,908,471	1,024,932	1,571,005	2,058,552	Contractual Services	2,137,544	1,817,294	96,700	1,913,994	2,013,994	2,013,994
515,124	479,707	399,347	309,299	154,304	284,520	248,525	Commodities	308,918	209,168	19,500	228,668	208,668	208,668
-	-	-	1,375	-	40,000	-	Capital Outlay	80,000	-	-	-	-	-
<b>9,028,151</b>	<b>9,366,079</b>	<b>9,356,312</b>	<b>10,109,375</b>	<b>4,679,573</b>	<b>8,753,339</b>	<b>9,056,587</b>	<b>Total General Fund Expenses</b>	<b>9,319,117</b>	<b>8,804,437</b>	<b>124,200</b>	<b>8,928,637</b>	<b>9,008,637</b>	<b>9,008,637</b>
-	-	-	(287,325)	(156,437)	(205,070)	(205,070)	Transfer from Capital Improvements	(363,438)	(363,438)	-	(363,438)	(363,438)	(239,432)
-	-	-	(90,132)	(45,066)	(90,132)	(90,132)	Long Term Repayment from CIF for ISF	(90,132)	(90,132)	-	(90,132)	(90,132)	(90,132)
-	-	-	(553,439)	(83,136)	(90,777)	(90,777)	Transfer from Park & Stormwater	(115,973)	(115,973)	-	(115,973)	(115,973)	(123,050)
<b>9,028,151</b>	<b>9,366,079</b>	<b>9,356,312</b>	<b>9,178,479</b>	<b>4,394,934</b>	<b>8,367,360</b>	<b>8,670,608</b>	<b>Net General Fund Expenses</b>	<b>8,749,574</b>	<b>8,234,894</b>	<b>124,200</b>	<b>8,359,094</b>	<b>8,439,094</b>	<b>8,556,023</b>

**Note:**  
The Board of Aldermen reclassified all expenses for Parks and Recreation to be paid from the Park and Stormwater Fund rather than the General Fund effective July 1, 2004.

**10-10-010-500 Mayor Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
6,000	5,000	8,400	8,400	4,200	8,400	8,400	505	5012	Wages, Elected Officials	8,400	8,400	-	8,400	8,400	8,400	8,400
16	11	476	25	14	30	18	510	5116	Workers' Compensation Insurance	30	30	-	30	30	30	30
459	490	501	434	260	521	521	515	5210	FICA Taxes	521	521	-	521	521	521	521
-	-	141	102	61	122	122	515	5211	Medicare Taxes	122	122	-	122	122	122	122
<b>6,475</b>	<b>5,500</b>	<b>9,519</b>	<b>8,961</b>	<b>4,535</b>	<b>9,073</b>	<b>9,061</b>	<b>Total Mayor Personnel</b>			<b>9,072</b>	<b>9,073</b>	<b>-</b>	<b>9,073</b>	<b>9,073</b>	<b>9,073</b>	<b>9,073</b>

**10-10-010-600 Mayor Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
2,104	604	278	279	20	500	135	605	6011	Travel & Expenses	300	300	-	300	300	300
-	-	-	-	-	650	10	605	6012	Employee Memberships	400	400	-	400	400	400
62	30	69	218	-	500	129	610	6115	Other Professional Services	1,000	1,000	-	1,000	1,000	1,000
In fund 040	In fund 040	In fund 040	1,115	57	600	406	615	6217	Mobile Phones	600	-	-	-	-	-
-	250	250	250	30	500	-	640	6610	City Memberships	500	500	-	500	500	500
-	-	-	-	-	200	-	640	6611	Periodicals & Books	100	100	-	100	100	100
-	-	4,770	2,399	83	3,000	441	645	6710	Public Relations & Promotion	2,500	2,500	-	2,500	2,500	2,500
-	244	886	681	146	1,500	246	645	6711	Printing & Binding	1,250	1,250	-	1,250	1,250	1,250
<b>2,166</b>	<b>1,128</b>	<b>6,253</b>	<b>4,943</b>	<b>336</b>	<b>7,450</b>	<b>1,367</b>	<b>Total Mayor Contractual</b>			<b>6,650</b>	<b>6,050</b>	<b>-</b>	<b>6,050</b>	<b>6,050</b>	<b>6,050</b>

**10-10-010-700 Mayor Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele. 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
397	522	130	-	-	500	-	710	7110	Office Supplies	400	400	-	400	400	400	400
650	500	3	-	-	200	-	715	7210	Household Supplies	120	120	-	120	120	120	120
				-	-	461	740	7713	Other Supplies	200	200	-	200	200	200	200
<b>1,047</b>	<b>1,022</b>	<b>133</b>	<b>-</b>	<b>-</b>	<b>700</b>	<b>461</b>	<b>Total Mayor Commodities</b>			<b>720</b>	<b>720</b>	<b>-</b>	<b>720</b>	<b>720</b>	<b>720</b>	<b>720</b>

10-10-011-500 BOA Personnel

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
28,600	35,000	33,600	31,850	16,275	33,600	33,600	505	5012	Wages, Elected Officials	33,600	33,600	-	33,600	33,600	33,600
78	58	3,752	91	49	119	111	510	5116	Workers' Compensation Insurance	119	119	-	119	119	119
2,188	3,817	2,005	2,062	1,009	2,083	2,083	515	5210	FICA Taxes	2,083	2,083	-	2,083	2,083	2,083
-	-	565	482	235	487	487	515	5211	Medicare Taxes	487	487	-	487	487	487
<b>30,865</b>	<b>38,875</b>	<b>39,923</b>	<b>34,485</b>	<b>17,568</b>	<b>36,289</b>	<b>36,281</b>	<b>Total BOA Personnel</b>			<b>36,290</b>	<b>36,289</b>	-	<b>36,289</b>	<b>36,289</b>	<b>36,289</b>

10-10-011-600 BOA Contractual

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
271	886	312	879	168	500	419	605	6011	Travel & Expenses	500	500	-	500	500	500
195	-	123	-	120	600	120	610	6115	Other Professional Services	500	500	-	500	500	500
				30	-	30	640	6611	City Memberships	30	30	-	30	30	30
445	-	253	-	205	250	-	645	6711	Printing & Binding	250	250	-	250	250	250
<b>912</b>	<b>886</b>	<b>687</b>	<b>879</b>	<b>523</b>	<b>1,350</b>	<b>569</b>	<b>Total BOA Contractual</b>			<b>1,280</b>	<b>1,280</b>	<b>-</b>	<b>1,280</b>	<b>1,280</b>	<b>1,280</b>

10-10-011-700 BOA Commodities

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
1,250	1,273	18	-	-	1,200	-	710	7110	Office Supplies	1,000	1,000	(500)	500	500	500
<b>1,250</b>	<b>1,273</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>1,200</b>	<b>-</b>	<b>Total BOA Commodities</b>			<b>1,000</b>	<b>1,000</b>	<b>(500)</b>	<b>500</b>	<b>500</b>	<b>500</b>

10-15-020-500 City Clerk Personnel

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
60,515	62,396	61,310	94,818	53,148	81,280	93,552	505	5011	Wages, Non-Exempt Employees	82,991	82,991	-	82,991	82,991	82,991	82,991
65,330	59,789	36,932	26,879	12,725	24,253	26,319	505	5013	Wages, Part-Time Employees	24,253	24,253	-	24,253	24,253	24,253	24,253
353	-	5	-	492	-	3,141	505	5015	Overtime Wages	3,000	3,000	-	3,000	3,000	3,000	3,000
6,837	15,581	19,649	20,709	5,599	11,636	11,468	510	5110	Health Insurance	11,967	11,967	-	11,967	11,967	11,967	11,967
501	731	809	845	385	840	905	510	5111	Dental Insurance	915	915	-	915	915	915	915
416	739	37	1,403	690	1,248	1,345	510	5112	Life/AD&D/LTD Insurance	1,274	1,274	-	1,274	1,274	1,274	1,274
-	-	-	85	-	90	46	510	5114	Employee Assistance Program	90	90	-	90	90	90	90
7,584	6,321	4,806	3,282	1,724	3,170	3,550	510	5115	Retirement Plan	4,719	4,719	-	4,719	4,719	4,719	4,719
341	225	1,625	392	219	374	404	510	5116	Workers' Compensation Insurance	380	380	-	380	380	380	380
9,183	9,440	7,738	7,580	4,070	6,543	7,351	515	5210	FICA Taxes	6,649	6,649	-	6,649	6,649	6,649	6,649
-	-	2,182	1,772	952	1,530	1,719	515	5211	Medicare Taxes	1,555	1,555	-	1,555	1,555	1,555	1,555
<b>151,059</b>	<b>155,222</b>	<b>135,093</b>	<b>157,766</b>	<b>80,003</b>	<b>130,964</b>	<b>149,800</b>	<b>Total City Clerk Personnel</b>			<b>137,793</b>	<b>137,793</b>	<b>-</b>	<b>137,793</b>	<b>137,793</b>	<b>137,793</b>	<b>137,793</b>

**10-15-020-600 City Clerk Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	1,095	-	-	-	500	475	605	6010	Training & Education	700	700	-	700	700	700	700
9	1,913	15	18	107	200	384	605	6011	Travel & Expenses	400	400	-	400	400	400	400
170	160	160	130	100	200	200	605	6012	Employee Memberships	200	200	-	200	200	200	200
589	296	301	459	118	500	105	620	6313	Maint/Repair Other Equipment	200	200	-	200	200	200	200
382	895	-	-	-	500	456	630	6413	Equipment Rental	-	-	-	-	-	-	-
-	-	-	456	456	-	-	630	6414	Equipment Leases	500	500	-	500	500	500	500
4	-	-	35	-	50	-	640	6611	Periodicals & Books	50	50	-	50	50	50	50
1,699	1,413	1,644	1,570	751	2,200	1,932	645	6711	Printing & Binding	2,200	2,200	-	2,200	2,200	2,200	2,200
14,044	12,928	11,812	22,949	3,882	18,000	5,683	645	6712	Advertising & Publication	6,000	6,000	-	6,000	6,000	6,000	6,000
-	-	-	-	-	-	3,890	645	6714	Code Book Codification	6,000	6,000	-	6,000	6,000	6,000	6,000
41	144	90	9	-	200	-	650	6812	Other Services	100	100	-	100	100	100	100
6,808	3,139	7,862	10,324	4,408	10,700	14,332	650	6813	Elections - General & Special	20,000	20,000	-	20,000	20,000	20,000	20,000
<b>23,746</b>	<b>21,983</b>	<b>21,884</b>	<b>35,950</b>	<b>9,822</b>	<b>33,050</b>	<b>27,457</b>	<b>Total City Clerk Contractual</b>			<b>36,350</b>	<b>36,350</b>	<b>-</b>	<b>36,350</b>	<b>36,350</b>	<b>36,350</b>	<b>36,350</b>

10-15-020-700 City Clerk Commodities

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
1,194	966	1,220	1,193	540	1,500	1,855	710	7110	Office Supplies	1,500	1,500	-	1,500	1,500	1,500
3	-	3	35	-	50	-	715	7210	Household Supplies	50	50	-	50	50	50
508	1,308	6,054	-	200	1,000	367	740	7713	Other Supplies	400	400	-	400	400	400
<b>1,705</b>	<b>2,274</b>	<b>7,277</b>	<b>1,228</b>	<b>740</b>	<b>2,550</b>	<b>2,222</b>	<b>Total City Clerk Commodities</b>			<b>1,950</b>	<b>1,950</b>	<b>-</b>	<b>1,950</b>	<b>1,950</b>	<b>1,950</b>

**10-20-030-500 Municipal Court Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
29,504	31,287	36,787	29,221	15,010	28,820	28,417	505	5011	Wages, Non-Exempt Employees	29,269	29,269	-	29,269	29,269	29,269
8,895	15,959	48,907	33,956	13,674	25,852	27,842	505	5013	Wages, Part-Time Employees	25,281	25,281	-	25,281	25,281	25,281
3,809	2,544	545	-	-	-	-	505	5015	Overtime Wages	-	-	-	-	-	-
2,560	3,689	4,439	14,088	7,731	11,636	12,437	510	5110	Health Insurance	11,967	11,967	-	11,967	11,967	11,967
235	244	282	550	286	560	606	510	5111	Dental Insurance	607	607	-	607	607	607
261	268	-	706	360	719	741	510	5112	Life/AD&D/LTD Insurance	728	728	-	728	728	728
-	-	-	57	-	60	27	510	5114	Employee Assistance Program	60	60	-	60	60	60
2,465	1,744	1,477	1,323	815	1,124	1,643	510	5115	Retirement Plan	2,400	2,400	-	2,400	2,400	2,400
115	69	2,391	50	83	194	188	510	5116	Workers' Compensation Insurance	194	194	-	194	194	194
3,210	3,066	2,735	3,804	1,694	3,390	3,365	515	5210	FICA Taxes	3,382	3,382	-	3,382	3,382	3,382
-	-	771	892	396	793	799	515	5211	Medicare Taxes	791	791	-	791	791	791
<b>51,054</b>	<b>58,870</b>	<b>98,334</b>	<b>84,647</b>	<b>40,048</b>	<b>73,148</b>	<b>76,065</b>	<b>Total Municipal Court Personnel</b>			<b>74,678</b>	<b>74,679</b>	<b>-</b>	<b>74,679</b>	<b>74,679</b>	<b>74,679</b>

**10-20-030-600 Municipal Court Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
826	1,166	-	170	-	300	500	605	6010	Training & Education	500	500	-	500	500	500
466	416	1,699	180	46	1,200	1,194	605	6011	Travel & Expenses	1,300	1,300	-	1,300	1,300	1,300
72	65	65	35	-	100	220	605	6012	Employee Memberships	150	150	-	150	150	150
-	-	-	481	721	6,000	4,703	610	6115	Other Professional Services	9,800	9,800	-	9,800	9,800	9,800
100	170	55	115	-	500	365	620	6313	Maint/Repair Other Equipment	500	500	-	500	500	500
-	135	69	88	159	250	240	640	6611	Periodicals & Books	90	90	-	90	90	90
1,048	1,002	583	516	628	1,700	1,297	645	6711	Printing & Binding	2,000	1,500	-	1,500	1,500	1,500
-	-	-	370	272	1,000	843	650	6815	Municipal Court Bank Fees	1,000	1,000	-	1,000	1,000	1,000
<b>2,512</b>	<b>2,953</b>	<b>2,470</b>	<b>1,955</b>	<b>1,827</b>	<b>11,050</b>	<b>9,362</b>	<b>Total Municipal Court Contractual</b>			<b>15,340</b>	<b>14,840</b>	<b>-</b>	<b>14,840</b>	<b>14,840</b>	<b>14,840</b>

10-20-030-700 Municipal Court Commodities

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
5,914	677	426	36	171	250	307	710	7110	Office Supplies	400	250	-	250	250	250	250
<b>5,914</b>	<b>677</b>	<b>426</b>	<b>36</b>	<b>171</b>	<b>250</b>	<b>307</b>	<b>Total Municipal Court Commodities</b>			<b>400</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>

**10-25-040-500 City Administrator Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	26,188	-	-	-	505	5010	Salaries, Exempt Employees	90,000	90,000	-	90,000	90,000	90,000
172,251	179,508	183,012	111,688	55,124	89,807	80,921	505	5011	Wages, Non-Exempt Employees	84,050	84,050	-	84,050	84,050	84,050
-	-	-	-	-	-	-	505	5013	Wages, Part-Time	-	-	-	-	-	-
-	-	-	415	811	-	-	505	5015	Overtime Wages	-	-	-	-	-	-
12,137	16,028	19,409	11,484	5,496	11,636	6,982	510	5110	Health Insurance	16,218	16,218	-	16,218	16,218	16,218
706	735	802	641	261	970	551	510	5111	Dental Insurance	915	915	-	915	915	915
1,132	1,143	74	1,435	493	972	893	510	5112	Life/AD&D/LTD Insurance	1,755	1,755	-	1,755	1,755	1,755
-	-	-	85	-	60	31	510	5114	Employee Assistance Program	90	90	-	90	90	90
12,192	9,403	14,919	4,805	1,093	3,502	1,432	510	5115	Retirement Plan	7,658	7,658	-	7,658	7,658	7,658
445	298	2,185	401	193	319	264	510	5116	Workers' Compensation Insurance	617	619	-	619	619	619
11,665	12,377	11,047	8,562	3,516	5,568	4,799	515	5210	FICA Taxes	10,791	10,791	-	10,791	10,791	10,791
-	-	3,116	2,003	822	1,302	1,122	515	5211	Medicare Taxes	2,524	2,524	-	2,524	2,524	2,524
<b>210,528</b>	<b>219,494</b>	<b>234,564</b>	<b>167,708</b>	<b>67,808</b>	<b>114,136</b>	<b>96,995</b>	<b>Total City Administrator Personnel</b>			<b>214,618</b>	<b>214,620</b>	<b>-</b>	<b>214,620</b>	<b>214,620</b>	<b>214,620</b>

**10-25-040-600 City Administrator Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	245	1,200	250	605	6010	Training & Education	1,200	1,200	-	1,200	1,200	1,200
6,148	5,449	4,195	3,550	393	1,200	978	605	6011	Travel & Expenses	2,100	2,100	-	2,100	2,100	2,100
1,536	1,471	2,534	1,500	758	1,500	930	605	6012	Employee Memberships	1,500	1,500	-	1,500	1,500	1,500
1,174	286	739	84	35	2,000	-	610	6115	Other Professional Services	1,500	-	-	-	-	-
-	-	-	887	753	800	1,931	615	6217	Mobile Phones	1,500	600	-	600	600	600
24	(764)	-	-	-	-	-	620	6310	Maint/Repair Motor Vehicles	-	1,200	(1,200)	-	-	-
347	-	433	47	-	500	250	620	6313	Maint/Repair Other Equipment	400	-	-	-	-	-
250	100	-	300	-	500	-	640	6610	City Memberships	500	500	-	500	500	500
348	825	650	271	-	200	-	640	6611	Periodicals & Books	200	200	-	200	200	200
52	400	739	657	-	1,500	943	645	6711	Printing & Binding	1,500	1,000	-	1,000	1,000	1,000
<b>9,879</b>	<b>7,766</b>	<b>9,289</b>	<b>7,296</b>	<b>2,184</b>	<b>9,400</b>	<b>5,282</b>	<b>Total City Administrator Contractual</b>			<b>10,400</b>	<b>8,300</b>	<b>(1,200)</b>	<b>7,100</b>	<b>7,100</b>	<b>7,100</b>

**10-25-040-700 City Administrator Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
969	624	1,881	4,522	409	5,000	824	710	7110	Office Supplies	4,000	2,000	-	2,000	2,000	2,000	2,000
479	642	371	159	(5)	-	-	720	7310	Motor Vehicle Fuel	-	600	-	600	600	600	600
659	258	600	1,900	-	1,200	231	740	7713	Other Supplies	1,200	1,200	-	1,200	1,200	1,200	1,200
<b>2,107</b>	<b>1,525</b>	<b>2,851</b>	<b>6,581</b>	<b>404</b>	<b>6,200</b>	<b>1,055</b>	<b>Total City Administrator Commodities</b>			<b>5,200</b>	<b>3,800</b>	<b>-</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>

**10-25-041-500 General Services Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	-	25,488	18,433	505	5013	Wages, Part-Time Employees	18,967	18,967	-	18,967	18,967	18,967
-	-	-	-	-	-	-	505	5015	Overtime Wages	-	-	-	-	-	-
6,759	8,518	(41,742)	-	-	34,907	19,792	510	5110	Health Insurance	26,453	26,453	-	26,453	26,453	26,453
-	-	-	-	-	2,913	907	510	5111	Dental Insurance	607	607	-	607	607	607
-	9,588	48,681	-	-	509	-	510	5112	Life/AD&D/LTD Insurance	304	304	-	304	304	304
-	-	-	-	-	60	13	510	5114	Employee Assistance Program	30	30	-	30	30	30
-	-	-	-	-	-	-	510	5115	Retirement Plan	-	-	-	-	-	-
-	-	-	-	-	90	61	510	5116	Workers' Compensation Insurance	67	67	-	67	67	67
-	-	-	-	-	1,580	1,143	515	5210	FICA Taxes	1,176	1,176	-	1,176	1,176	1,176
-	-	-	-	-	370	267	515	5211	Medicare Taxes	275	275	-	275	275	275
4,384	507	5,366	28,160	7,772	26,000	7,989	510	5119	Employment Security Benefit Payments	26,000	26,000	-	26,000	26,000	26,000
<b>11,143</b>	<b>18,613</b>	<b>12,305</b>	<b>28,160</b>	<b>7,772</b>	<b>91,917</b>	<b>48,605</b>	<b>Total General Services Personnel</b>			<b>73,879</b>	<b>73,879</b>	<b>-</b>	<b>73,879</b>	<b>73,879</b>	<b>73,879</b>

Two employees have been reclassified from the Police Department into the General Services. In addition, Health and Dental insurance for retirees are paid from the General Services account.

10-25-041-600 General Services Contractual

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
82,213	122,569	117,938	395,576	170,621	250,000	357,887	610	6110	Legal Services	250,000	150,000	-	150,000	250,000	250,000
10,200	10,950	12,075	18,200	26,150	24,000	-	610	6112	Auditing Services	35,750	35,750	-	35,750	35,750	35,750
40,122	27,224	41,908	8,667	737	12,000	19,000	610	6115	Other Professional Services	18,000	18,000	-	18,000	18,000	18,000
-	-	-	38,990	-	-	-	610	6122	Other Auditing Services	-	-	-	-	-	-
-	-	-	-	1,470	-	23,928	610	6123	State Petition Audit	-	-	-	-	-	-
70	305	456	36,967	20,364	32,000	38,297	615	6215	Telephone	36,000	36,000	-	36,000	36,000	36,000
49,353	37,734	13,019	66	-	-	-	630	6452	Other Rentals/Leases	-	-	-	-	-	-
-	-	13,019	50,167	42,393	56,000	56,000	635	6510	Property Policy	56,000	56,000	-	56,000	56,000	56,000
-	-	13,019	93,584	85,874	92,000	75,829	635	6511	General/Auto/Police Liability (SLAIT)	90,000	90,000	-	90,000	90,000	90,000
-	-	13,019	15,018	14,801	16,000	17,681	635	6512	Public Officials Liability	18,000	18,000	-	18,000	18,000	18,000
-	-	13,019	817	817	1,000	817	635	6513	Public Employee Blanket Bond	1,000	1,000	-	1,000	1,000	1,000
-	-	13,019	325	275	500	150	635	6514	Public Official Surety Bonds	500	500	-	500	500	500
-	-	-	500	500	500	750	635	6515	Other Insurance Expense	750	750	-	750	750	750
10,740	9,034	2,021	12,283	7,810	-	7,436	635	6516	Earthquake Insurance	8,000	8,000	-	8,000	8,000	8,000
91	-	21	-	-	9,600	6,847	640	6610	City Memberships	8,500	8,500	-	8,500	8,500	8,500
33,821	37,282	37,833	29,340	16,496	10,000	25,216	640	6611	Periodicals & Books	100	100	-	100	100	100
4,114	5,709	9,807	5,615	96	6,000	871	645	6710	Public Relations & Promotion	18,000	18,000	-	18,000	18,000	18,000
19,776	19,573	19,744	20,403	8,221	20,000	18,658	650	6810	Printing & Binding	4,000	4,000	-	4,000	4,000	4,000
-	-	-	3,589	1,962	9,600	1,478	650	6811	Postage	20,000	20,000	-	20,000	20,000	20,000
12,076	1,788	2,656	11,877	15,538	18,000	49,096	650	6811	Interest Expense	5,000	5,000	-	5,000	5,000	5,000
-	-	-	-	-	-	-	650	6825	Interest Expense-Line of Credit	60,000	60,000	-	60,000	60,000	60,000
-	-	-	-	-	-	-	650	6826	Interest Expense-Line of Credit Principal	100,600	100,600	-	100,600	100,600	100,600
-	-	-	-	-	-	-	650	6827	Line of Credit Principal Payments	285,714	285,714	-	285,714	285,714	285,714
-	-	-	-	952	-	-	650	6850	Unclaimed Property Turnover	-	-	-	-	-	-
-	-	-	-	-	-	380,711	675	6840	Cost to Defease <sup>(1)</sup>	-	-	-	-	-	-
<b>262,576</b>	<b>272,168</b>	<b>309,554</b>	<b>741,985</b>	<b>415,078</b>	<b>557,200</b>	<b>1,080,687</b>	<b>Total General Services Contractual</b>			<b>1,015,914</b>	<b>915,914</b>	<b>-</b>	<b>915,914</b>	<b>1,015,914</b>	<b>1,015,914</b>

Note:

1) On September 13, 2005 the Board of Aldermen voted to defease the Certificates of Participation Series 2002 (COPS 2002). To defease the COPS 2002, it required the city to provide \$1,100,711 for an escrow fund. In order to fund the escrow account, the Capital Improvements fund borrowed \$380,711 from the General Fund. The Capital Improvements Fund will repay the General Fund in this amount in CY 2006.

**10-25-041-700 General Services Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
7,662	5,840	7,531	5,766	4,646	6,000	8,111	710	7110	Office Supplies	7,500	7,500	-	7,500	7,500	7,500
3,390	2,661	2,036	1,108	305	750	745	715	7210	Household Supplies	750	750	-	750	750	750
164	1,321	178	433	172	-	331	740	7713	Other Supplies	200	200	-	200	200	200
<b>11,215</b>	<b>9,821</b>	<b>9,745</b>	<b>7,307</b>	<b>5,123</b>	<b>6,750</b>	<b>9,187</b>	<b>Total General Services Commodities</b>			<b>8,450</b>	<b>8,450</b>	<b>-</b>	<b>8,450</b>	<b>8,450</b>	<b>8,450</b>

10-25-042-500 MIS Personnel

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3	Obj 4	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	50,400	108,024	55,759	109,830	111,979	505	5010	Wages, Exempt Employees	57,188	58,000	-	58,000	58,000	58,000	58,000
-	-	-	1,732	7,217	-	18,005	505	5015	Overtime Wages	18,000	-	-	-	-	-	-
-	-	3,692	8,864	4,054	8,574	8,150	510	5110	Health Insurance	4,409	4,409	-	4,409	4,409	4,409	4,409
-	-	247	583	278	560	576	510	5111	Dental Insurance	304	304	-	304	304	304	304
-	-	-	1,111	557	1,116	1,125	510	5112	Life/AD&D/LTD Insurance	585	585	-	585	585	585	585
-	-	-	57	-	60	19	510	5114	Employee Assistance Program	30	30	-	30	30	30	30
-	-	1,035	2,898	1,801	4,283	3,781	510	5115	Retirement Plan	2,552	2,552	-	2,552	2,552	2,552	2,552
-	-	1,013	237	208	390	454	510	5116	Workers' Compensation Insurance	206	206	-	206	206	206	206
-	-	2,997	6,983	3,979	6,809	8,101	515	5210	FICA Taxes	3,596	3,596	-	3,596	3,596	3,596	3,596
-	-	845	1,634	915	1,593	1,886	515	5211	Medicare Taxes	841	841	-	841	841	841	841
-	-	<b>60,229</b>	<b>132,123</b>	<b>74,769</b>	<b>133,215</b>	<b>154,076</b>	<b>Total MIS Personnel</b>			<b>87,710</b>	<b>70,523</b>	-	<b>70,523</b>	<b>70,523</b>	<b>70,523</b>	<b>70,523</b>

**10-25-042-600 MIS Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	2,525	499	-	500	-	605	6010	Training & Education	500	500	-	500	500	500
3,602	454	304	963	98	-	818	610	6115	Other Professional Services	2,000	2,000	-	2,000	2,000	2,000
29,523	11,278	50,243	26,817	17,742	36,000	26,331	615	6216	Telecommunications	36,000	25,000	-	25,000	25,000	25,000
In fund 070	In fund 070	-	770	468	800	1,020	615	6217	Mobile Phones	1,000	600	-	600	600	600
72,489	63,039	31,416	25,538	13,841	24,000	27,541	625	6410	REJIS Services	28,000	10,000	-	10,000	10,000	10,000
<b>105,614</b>	<b>74,771</b>	<b>84,487</b>	<b>54,587</b>	<b>32,148</b>	<b>61,300</b>	<b>55,710</b>	<b>Total MIS Contractual</b>			<b>67,500</b>	<b>38,100</b>	<b>-</b>	<b>38,100</b>	<b>38,100</b>	<b>38,100</b>

**10-25-042-700 MIS Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	474	234	32	2,575	1,000	701	710	7110	Office Supplies	1,000	1,000	-	1,000	1,000	1,000	1,000
-	474	234	32	2,575	1,000	701	<b>Total MIS Commodities</b>			<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>



















































## **Park and Stormwater Fund**

The Park and Stormwater Fund's major revenue source is a half-cent sales tax approved by the voters in 2000, with no sunset provision. The tax is designated for Park and Stormwater operations and improvements within the City; this includes the funding of the aquatic center and various recreation services expenses throughout the City. In CY 2006 it is projected that the tax will generate \$1,674,036 in revenues for the Park and Stormwater Fund.

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

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

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

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

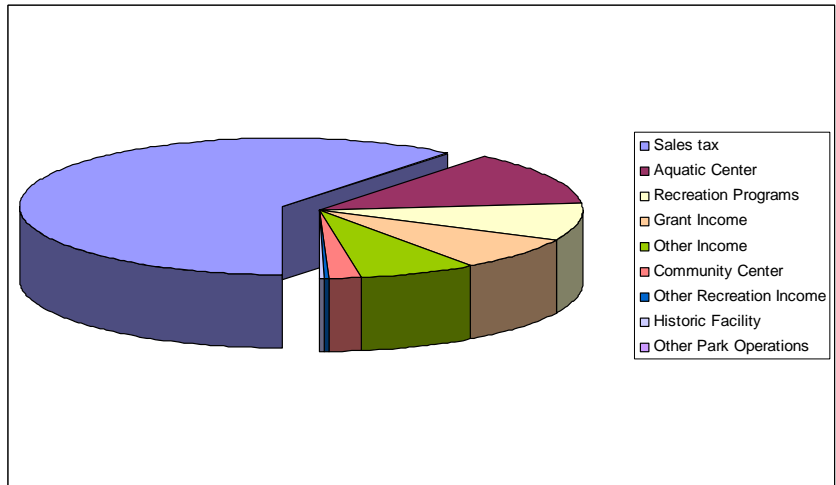


## Analysis of Major Revenue Sources

### Park and Stormwater Fund

#### ½ Cent Park and Stormwater Sales Tax

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



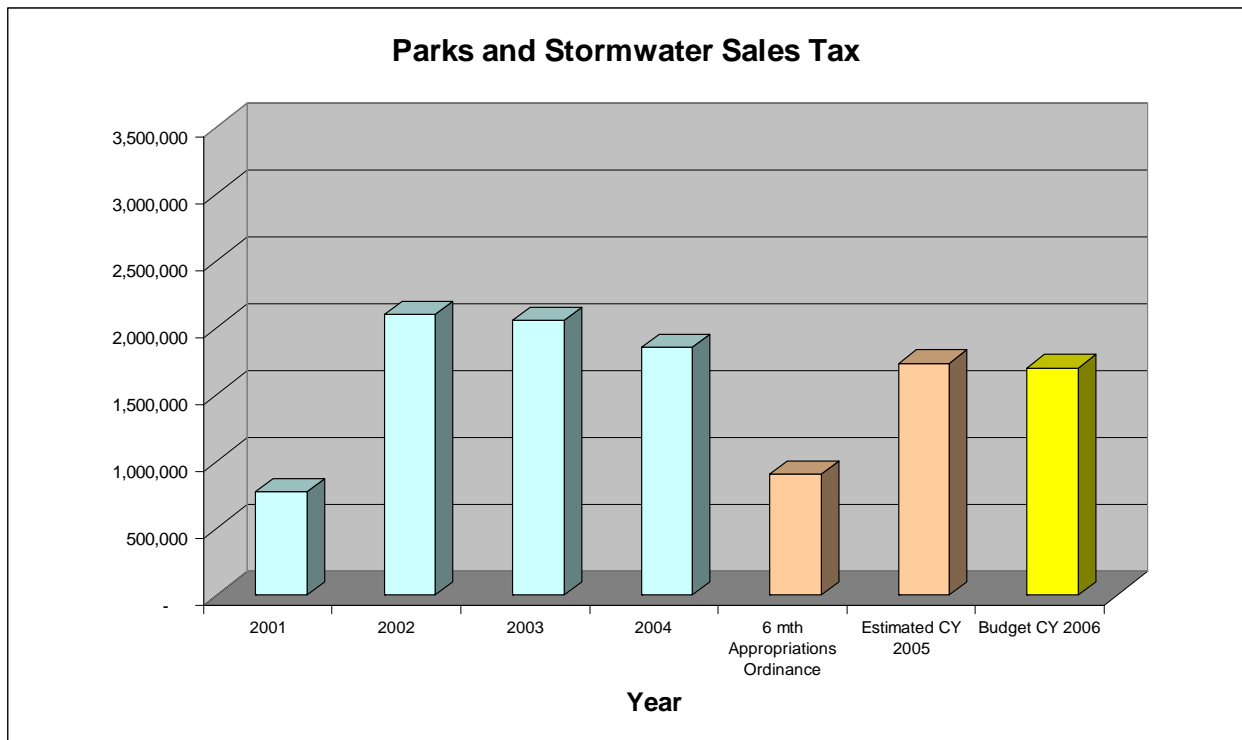
3941 which reclassified the Parks and Recreation revenues from the General Fund to the Parks and Stormwater Fund for the period from July 1, 2004 to December 31, 2004. The Parks and Recreation Department collect revenues from the Aquatic Center, the Community Center, and Recreation Services. All revenues from the Parks and Recreation Department are described in the following sections.

Due to the reclassification of the Parks and Recreation revenues, the percentage amount that the Park and Stormwater tax contributes to the Park and Stormwater Fund has decreased by approximately 34% as evident in the chart.

**Park Stormwater Tax History**

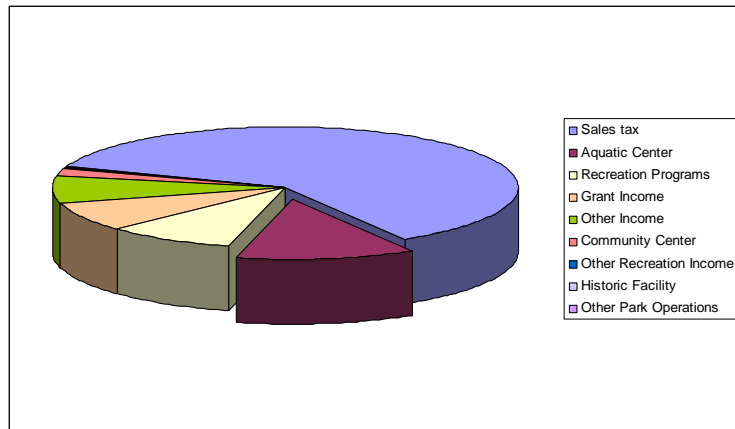
<b>Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31</b>	<b>Amount</b>	<b>Percentage of Park and Stormwater Fund Revenue</b>	<b>Increase/ - Decrease From Prior Year</b>
Audited FY 2001	773,678	100.00%	N/A
Audited FY 2002	2,094,215	99.93%	170.68%
Audited FY 2003	2,053,560	99.90%	-1.94%
Audited FY 2004	1,850,641	93.02%	-9.88%
6 Mth Appropriation 7/1/04-12/31/04	904,560	79.92%	N/A
Estimated CY 2005	1,706,256	67.79%	-8.46%
Budgeted CY 2006	1,638,006	59.47%	-4.00%

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



## Aquatic Center

Before 2002, the City of Crestwood operated a smaller pool, which generated some income for the City. The Aquatic Center at Whitecliff was built in 2001 and began generating revenues for the summer season of 2002. The Aquatic Center generates revenues from pass sales, admission fees, concessions and rentals. The projected revenue generated by the Aquatic Center in CY 2006 is \$343,646; this represents 13% of the total revenues generated for the Park and Stormwater Fund.

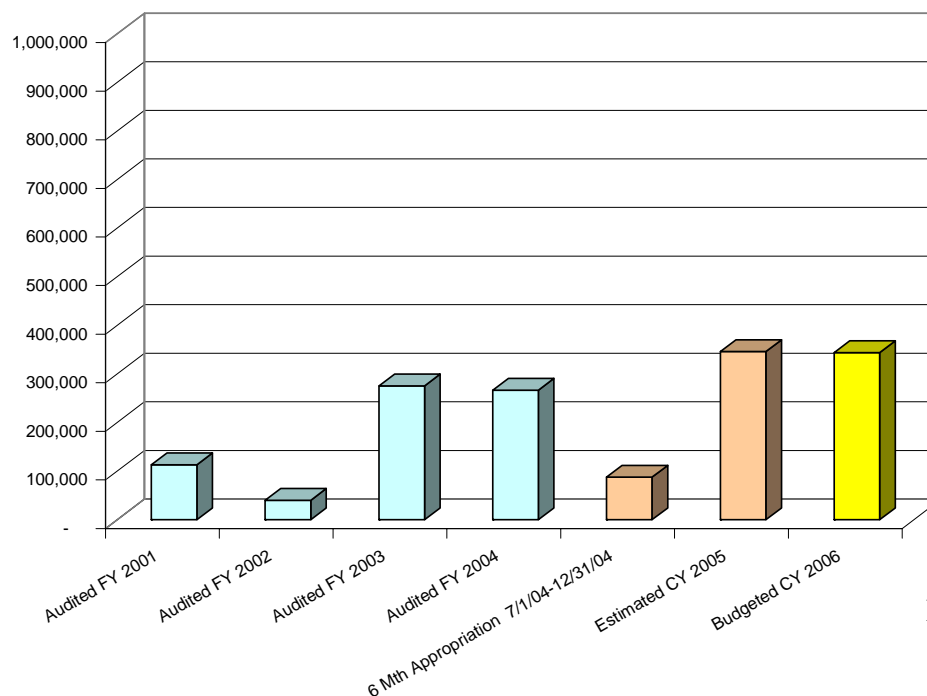


### Aquatic Center Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	112,915	1.32%	N/A	N/A
Audited FY 2002	39,900	0.48%	N/A	-64.66%
Audited FY 2003	275,179	3.26%	N/A	589.67%
Audited FY 2004	266,337	3.04%	N/A	-3.21%
6 Mth Appropriation 7/1/04-12/31/04	-	N/A	0.00%	N/A
Estimated CY 2005	345,776	N/A	13.74%	22.97%
Budgeted CY 2006	343,646	N/A	12.48%	-0.62%

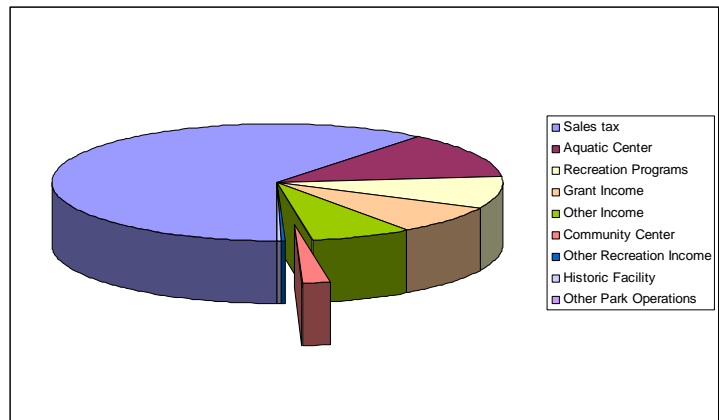
The graph below illustrates the five-year history of the Aquatic Center Revenue:

### Revenue History: Aquatic Center



## Community Center

Crestwood's Community Center, which is located in Whitecliff Park, generates revenues for the City in the form of user fees, rentals, and pass sales. These revenues account for approximately 2% of the total projected Park Stormwater Fund revenues for CY 2006 of \$55,360.

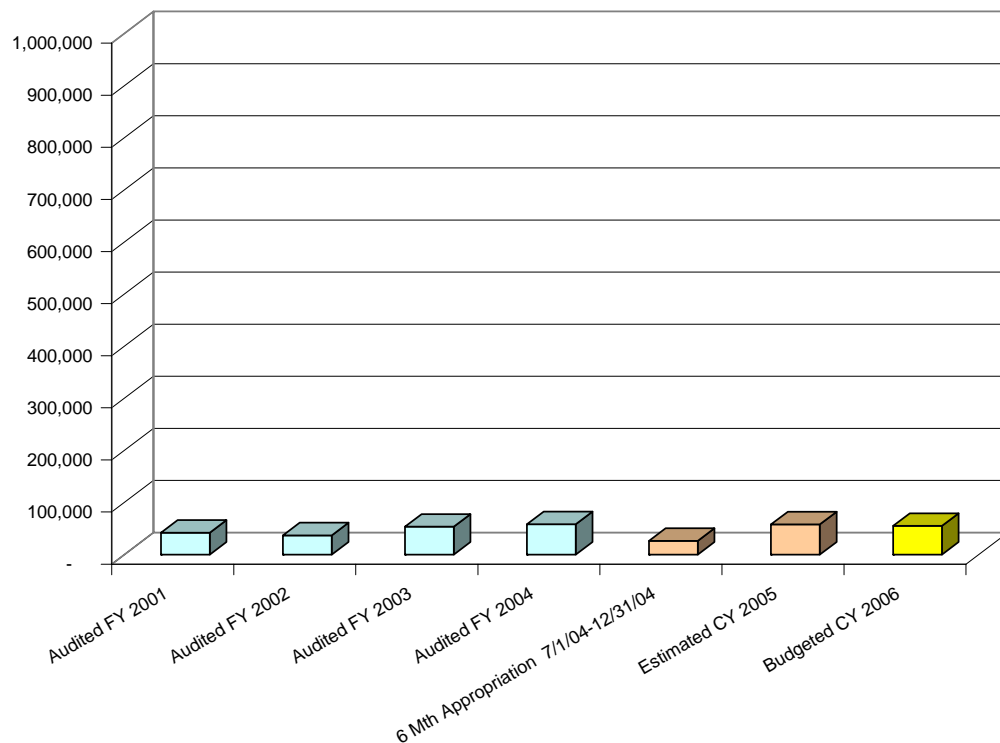


### Community Center Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	42,169	0.49%	N/A	N/A
Audited FY 2002	37,002	0.45%	N/A	-12.25%
Audited FY 2003	53,666	0.64%	N/A	45.04%
Audited FY 2004	58,389	0.67%	N/A	8.80%
6 Mth Appropriation 7/1/04-12/31/04	26,587	N/A	2.35%	N/A
Estimated CY 2005	58,274	N/A	2.32%	-0.20%
Budgeted CY 2006	55,360	N/A	2.01%	-5.00%

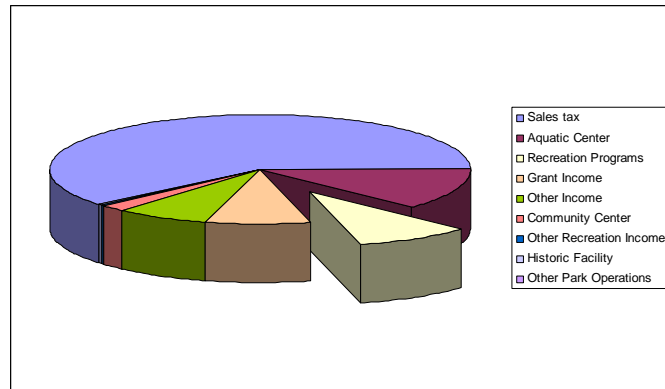
The graph below illustrates the five-year history of the Community Center Revenues:

Revenue History: Community Center



## Recreation Services

Recreation Services, which includes all the programs conducted throughout the year by the Parks and Recreation Department, generate approximately 10% of the total Park and Stormwater Fund revenues for the City in CY 2006. In CY 2006 it is projected that Recreation Services will generate \$247,388. The programs which are very popular among residents and non-residents include camps, dance classes, and fitness programs.

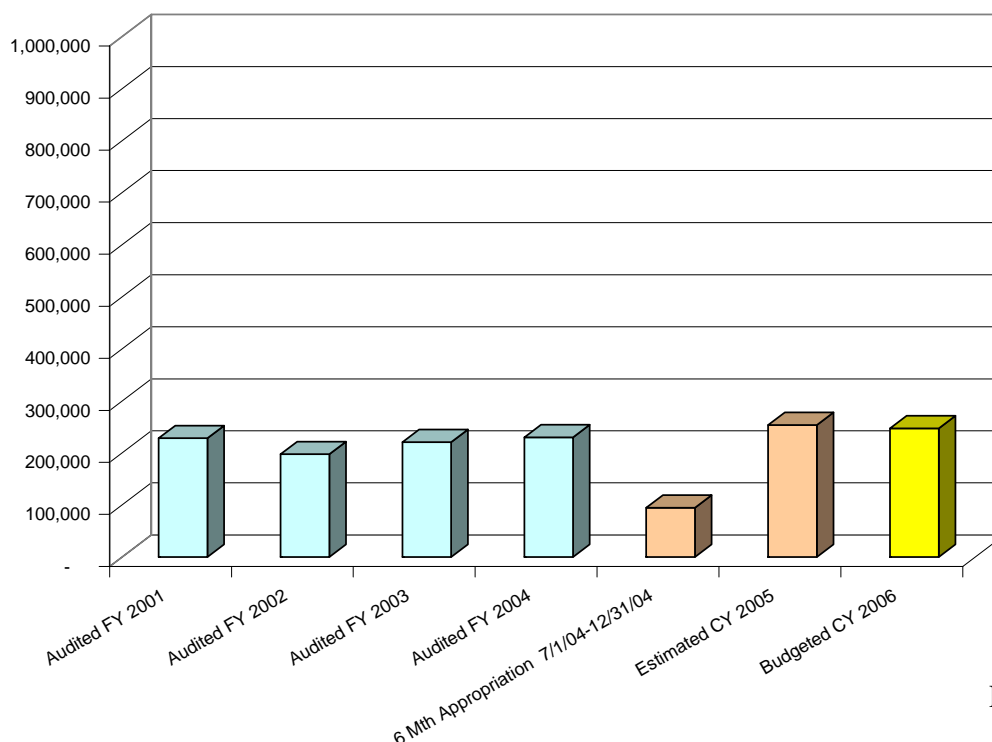


### Recreation Services Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	228,155	2.67%	N/A	N/A
Audited FY 2002	197,405	2.39%	N/A	-13.48%
Audited FY 2003	220,722	2.61%	N/A	11.81%
Audited FY 2004	230,148	2.63%	N/A	4.27%
6 Mth Appropriation 7/1/04-12/31/04	-	N/A	0.00%	N/A
Estimated CY 2005	253,544	N/A	10.07%	9.23%
Budgeted CY 2006	247,388	N/A	8.98%	-2.43%

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

Revenue History: Recreation Services



## Historic Facilities

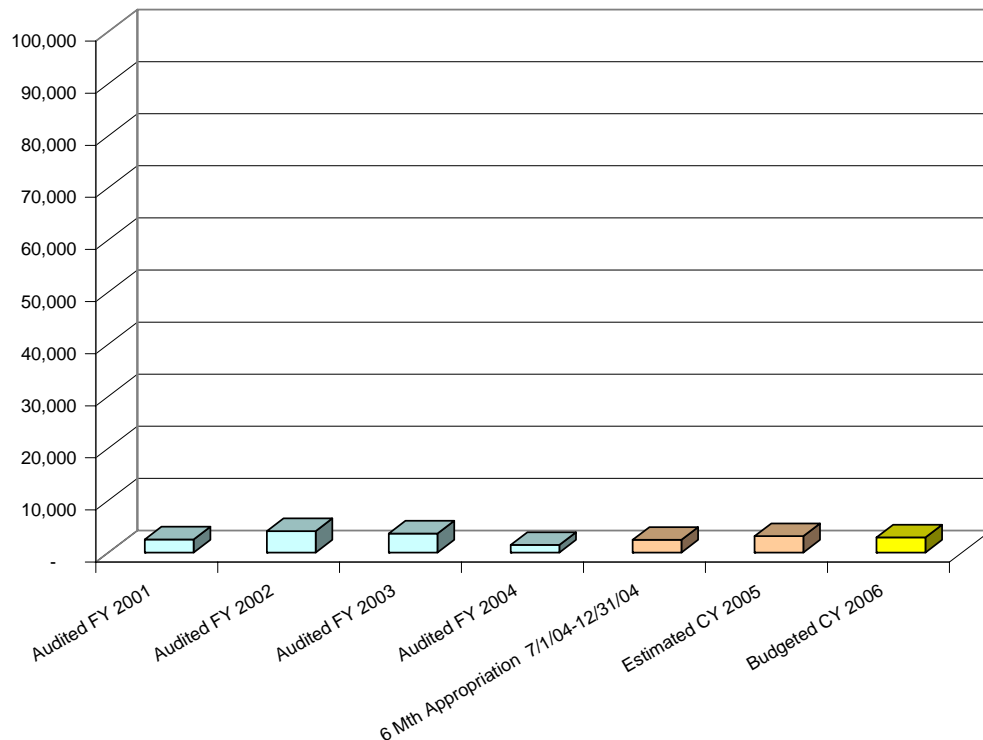
The Sappington House is considered a Historic Landmark and it is a unique facility to the City of Crestwood. Thomas Sappington built the home in 1808. The home remains on the original site and is an example of Federal architecture (1780-1830), which was popular in the eastern United States. This type of architecture is very rare in the state of Missouri. Restoration on the home began in 1963 and the home opened for public tours in 1966. The City and the Sappington House Foundation maintain the home. Admissions into the house for guided tours of the complex comprise most of the revenues generated by the Sappington House. In total, it is projected that the Sappington House will generate \$2,903 in revenues for CY 2006.

### Historic Facility Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	2,518	0.03%	N/A	N/A
Audited FY 2002	4,123	0.05%	N/A	63.73%
Audited FY 2003	3,644	0.04%	N/A	-11.61%
Audited FY 2004	1,457	0.02%	N/A	-60.02%
6 Mth Appropriation 7/1/04-12/31/04	-	N/A	0.00%	N/A
Estimated CY 2005	3,140	N/A	0.12%	53.60%
Budgeted CY 2006	2,903	N/A	0.11%	-8%

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

Revenue History: Historic Facility



## Other Recreation

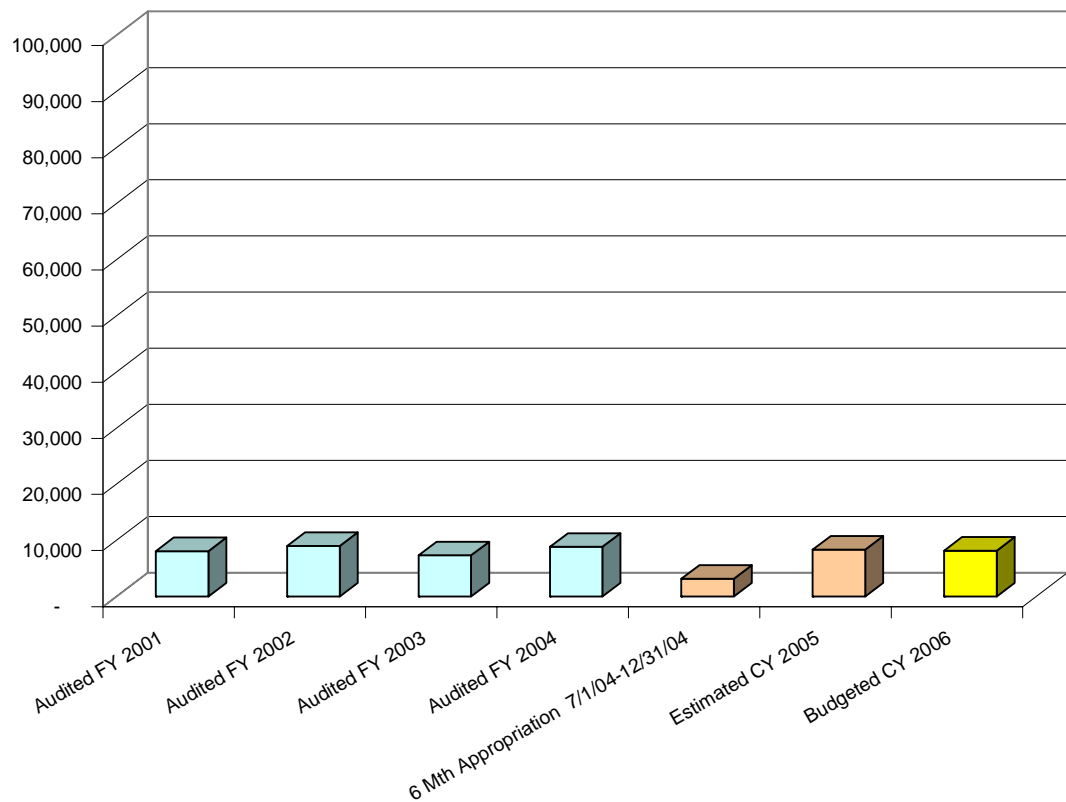
Other Recreation revenue consists of the revenues generated by renting park facilities, and softball or volleyball fields to the public. It is projected that Other Recreation will generate \$8,155 in revenues for the Park and Stormwater Fund in CY 2006.

### Other Recreation Revenue History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	8,069	0.09%	N/A	N/A
Audited FY 2002	8,985	0.11%	N/A	11.36%
Audited FY 2003	7,344	0.09%	N/A	-18.26%
Audited FY 2004	8,855	0.10%	N/A	20.57%
6 Mth Appropriation 7/1/04-12/31/04	-	N/A	0.00%	N/A
Estimated CY 2005	8,348	N/A	0.33%	-6.07%
Budgeted CY 2006	8,155	N/A	0.30%	-2%

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

Revenue History: Other Recreation Revenue



## Other Park Operations

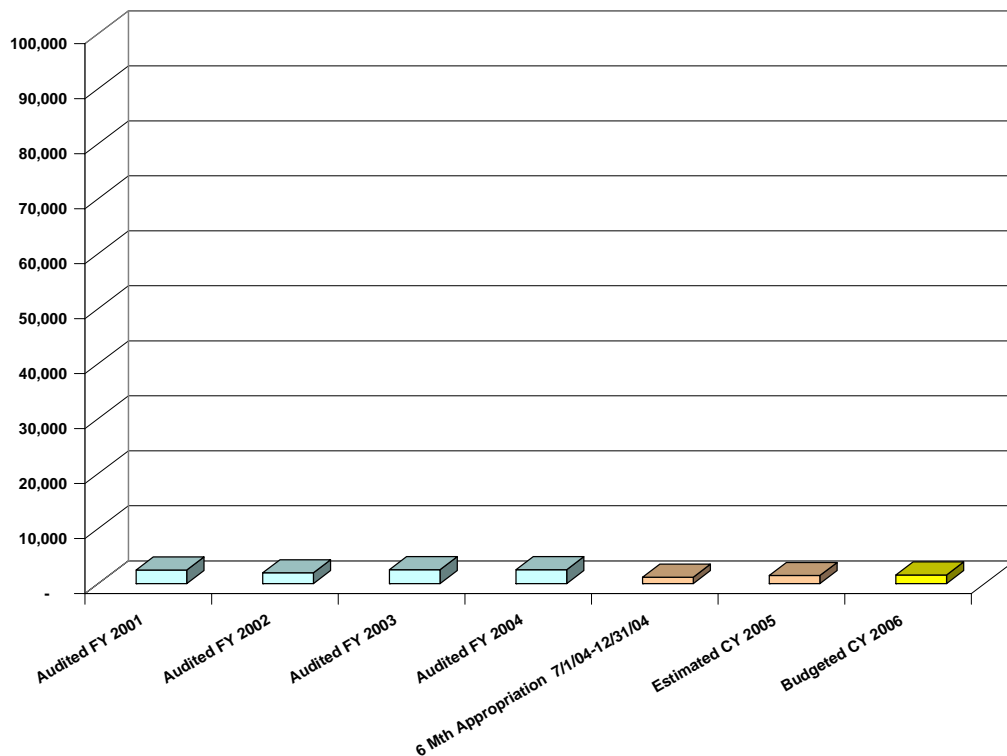
Revenues for Other Park Operations include pet tags and animal impoundment. All residents who are pet owners must buy pet tags from the City for each animal owned by the resident. Pet tags revenues are estimated to be \$1,177 in CY 2006. Animal impoundment is also part of Other Park Operations. If an animal is impounded at the City's animal shelter, the owner of the impounded animal must pay a fee when retrieving the animal. Animal impoundment is estimated to generate \$400 for CY 2006.

### Other Park Operations Revenue History

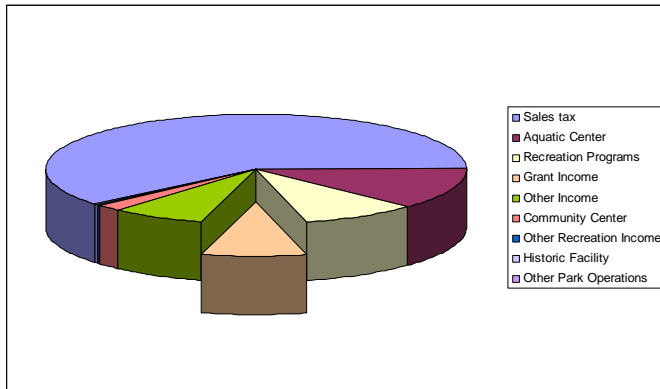
Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of General Fund Revenue	Percentage of Park and Stormwater Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	2,458	0.03%	N/A	N/A
Audited FY 2002	1,969	0.02%	N/A	-19.88%
Audited FY 2003	2,540	0.03%	N/A	28.98%
Audited FY 2004	2,540	0.03%	N/A	0.02%
6 Mth Appropriation 7/1/04-12/31/04	-	N/A	0.00%	N/A
Estimated CY 2005	1,485	N/A	0.06%	-71.04%
Budgeted CY 2006	1,577	N/A	0.06%	6%

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

Revenue History: Other Park Operations



## Grant Revenue

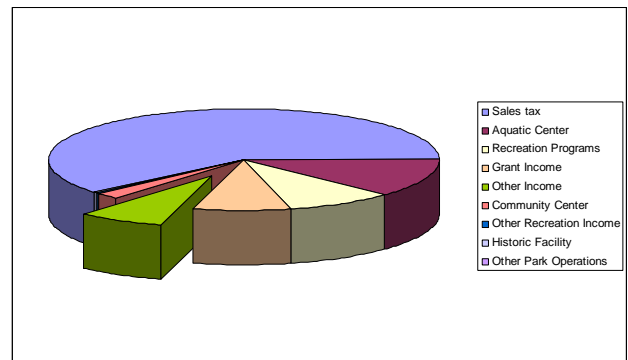


In FY 2005, the city applied for a grant from the St. Louis County of Parks for the purpose of building restrooms in Whitecliff Park. After review, the Parks Board awarded the grant to the Parks and Recreation Department in the amount of \$219,000. While the expenses for the construction of this facility are recognized in the 2005 expense estimates, the

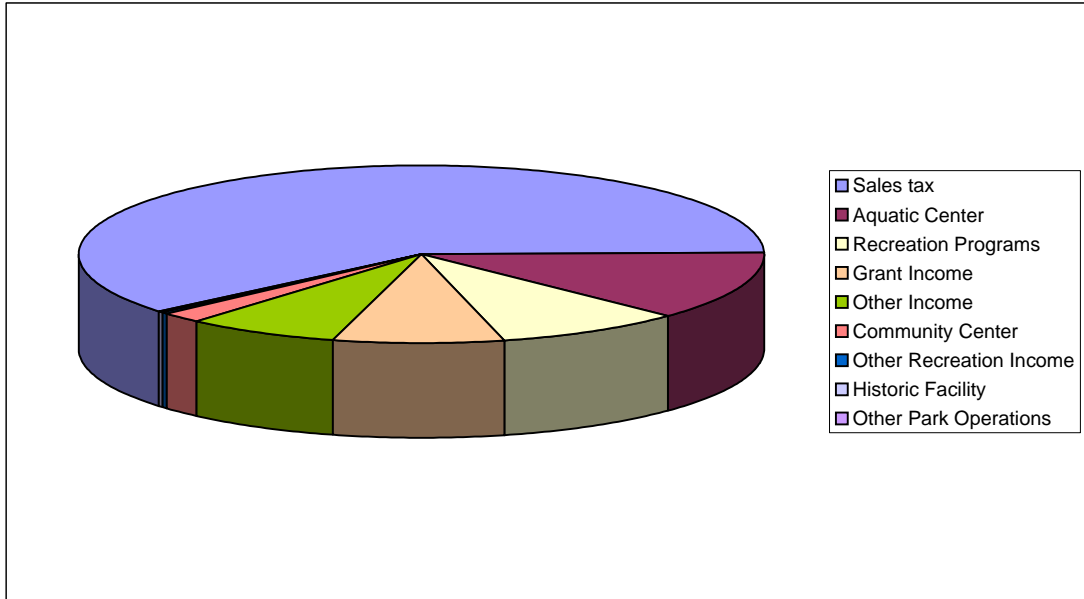
reimbursement for the cost of construction will not be received or measurable until CY 2006. Therefore, the reimbursement for the grant is being recognized in 2006.

## Other Income

On September 13, 2005 the Board of Aldermen voted to defease the Certificates of Participation Series 2002 (COPS 2002) by Ordinance No. 3929. In order to defease the certificates and fulfill the commitment to the holders of the certificates, an escrow account was established at the UMB Bank. To fund the escrow account, the Capital Improvements Fund borrowed \$200,000 from the Park and Stormwater Fund in CY 2005. This amount is to be repaid to the Park and Stormwater Fund in CY 2006.



**Park and Stormwater Fund-Summary of Projected Revenues for CY 2006**



**Summary of Revenues**

Revenue Source	Amount	Percent of Total
Sales tax	1,674,036	60.79%
Aquatic Center	343,646	12.48%
Recreation Programs	247,388	8.98%
Grant Income	219,000	7.95%
Other Income	200,500	7.28%
Community Center	55,360	2.01%
Other Recreation Income	8,155	0.30%
Historic Facility	2,903	0.11%
Other Park Operations	1,577	0.06%
Interest Income	1,032	0.04%
<b>Total Revenues</b>	<b>2,753,597</b>	<b>100%</b>

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

FY 2001 Actuals	FY 2002 Actuals	FY 2003 Actuals	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	Director of Finance Projections CY 2006	City Admin Approved CY 2006	BOA Adjusted	BOA Approved
773,678	2,094,215	2,053,560	1,850,641	904,560	1,893,019	1,706,256	405	4012	Half-Cent Sales Tax	1,697,339	1,697,339	(59,333)	1,638,006
-	-	-	30,808	11,518	35,000	37,532	405	4016	Half-Cent TIF Park & Stormwater Sales Tax	36,781	36,781	(750)	36,031
<b>773,678</b>	<b>2,094,215</b>	<b>2,053,560</b>	<b>1,881,449</b>	<b>916,078</b>	<b>1,928,019</b>	<b>1,743,811</b>			<b>Total Sales Tax 405</b>	<b>1,734,120</b>	<b>1,734,120</b>	<b>(60,084)</b>	<b>1,674,036</b>
9,990	2,408	45,319	102,254	3,470	131,994	148,322	435	4310	Aquatic Center Pass	145,356	148,000	-	148,000
32,434	7,207	109,089	19,129	3,586	18,000	19,016	435	4311	Aquatic/Community Center Pass	18,636	18,636	-	18,636
40,221	16,804	84,357	77,363	42,052	79,683	100,682	435	4312	Aquatic Center Daily Admissions	98,668	100,000	-	100,000
29,608	12,827	34,852	64,078	36,849	60,000	71,675	435	4313	Aquatic Center Concessions	70,242	71,000	-	71,000
544	50	820	2,815	1,240	3,500	1,662	435	4314	Aquatic Center Rental	1,629	1,629	-	1,629
6	-	-	180	95	150	185	435	4315	Aquatic Center Locker Rental	181	181	-	181
112	606	743	518	4	300	4,234	435	4316	Aquatic Center I.D. Cards	4,149	4,200	-	4,200
<b>112,915</b>	<b>39,900</b>	<b>275,179</b>	<b>266,337</b>	<b>87,295</b>	<b>293,627</b>	<b>345,776</b>			<b>Total Aquatic 435</b>	<b>338,860</b>	<b>343,646</b>	<b>-</b>	<b>343,646</b>
11,109	12,812	21,673	25,607	12,481	23,000	24,736	440	4410	Community Center Recreation Pass	23,499	23,499	-	23,499
2,573	2,281	1,531	1,541	283	1,475	1,115	440	4411	Community Center Concessions	1,059	1,059	-	1,059
7,675	9,350	8,609	7,443	3,208	7,500	7,414	440	4412	Racquetball Courts	7,043	7,043	-	7,043
-	-	-	2,136	25	2,100	2,325	440	4413	League/Court Fees	2,209	2,209	-	2,209
13,874	12,140	11,285	12,666	6,749	11,500	14,206	440	4414	Community Center Room Rentals	13,496	13,496	-	13,496
195	268	226	23	1	20	256	440	4415	Community Center Locker Rentals	243	243	-	243
-	-	-	8,735	3,600	8,500	8,186	440	4417	Community Center Guest Fees	7,777	7,777	-	7,777
-	-	-	238	172	300	36	440	4418	Tennis/Racquetball Court Pass	34	34	-	34
4,753	152	8,238	-	-	-	-	440	4419	Instructions for Net	-	-	-	-
1,990	-	2,104	-	68	-	-	440	4420	Miscellaneous Community Center	-	-	-	-
<b>42,169</b>	<b>37,002</b>	<b>53,666</b>	<b>58,389</b>	<b>26,587</b>	<b>54,395</b>	<b>58,274</b>			<b>Total Community Center 440</b>	<b>55,360</b>	<b>55,360</b>	<b>-</b>	<b>55,360</b>
19,747	23,835	26,205	25,284	12,494	25,000	28,118	445	4510	Fitness-Residents	26,701	26,701	-	26,701
15,838	11,946	16,391	15,254	9,875	15,000	18,961	445	4511	Fitness-Non Resident	17,108	17,108	-	17,108
7,869	8,768	7,737	6,709	7,313	6,700	7,656	445	4514	Performing Arts/Dance-Resident	7,183	7,183	-	7,183
17,600	13,616	14,308	15,474	12,579	15,250	14,030	445	4515	Performing Arts/Dance-Non Resident	14,752	14,752	-	14,752
4,889	3,558	2,923	3,133	2,992	3,100	2,015	445	4518	Arts-Resident	2,574	2,574	-	2,574
7,749	3,299	2,987	2,268	706	2,200	1,211	445	4519	Arts-Non Residents	1,740	1,740	-	1,740
15,212	12,466	13,839	13,087	6,013	13,000	14,766	445	4522	Gen Sports & Leagues-Resident	13,927	13,927	-	13,927
39,085	37,054	43,502	40,355	17,015	40,250	41,522	445	4523	Gen Sports & Leagues-Non Resident	40,939	40,939	-	40,939
255	307	561	344	343	325	240	445	4526	Clubs-Resident	292	292	-	292
3,940	3,924	3,361	3,657	2,499	3,600	3,515	445	4527	Clubs-Non Resident	3,586	3,586	-	3,586
-	-	-	39,025	760	39,000	49,011	445	4530	Day Camp- Resident	44,018	44,018	-	44,018
-	-	-	10,582	(106)	10,500	9,225	445	4531	Day Camp-Non Resident	9,904	9,904	-	9,904
-	-	-	7,936	834	7,500	8,048	445	4534	Swim Programs-Resident	7,992	7,992	-	7,992
-	-	-	5,836	822	5,800	7,359	445	4535	Swim Programs-Non Resident	6,598	6,598	-	6,598
72,780	49,667	54,190	10,542	8,412	15,000	11,246	445	4538	Special Events	10,894	10,894	-	10,894
-	4,779	14,032	5,422	2,270	5,000	16,506	445	4539	(a) Consignment Sales	16,506	16,506	-	16,506
1,639	956	1,197	796	1,504	800	1,839	445	4542	Day Trips-Resident	1,318	1,318	-	1,318
656	412	648	3,470	733	3,500	612	445	4543	Day Trips-Non Resident	2,041	2,041	-	2,041
2,715	3,370	2,945	2,340	1,020	2,300	2,043	445	4546	YTP/WSP-Resident	2,192	2,192	-	2,192
18,180	19,450	15,896	18,634	6,443	18,500	15,621	445	4547	YTP/WSP-Non Resident	17,128	17,128	-	17,128
<b>228,155</b>	<b>197,405</b>	<b>220,722</b>	<b>230,148</b>	<b>94,518</b>	<b>232,325</b>	<b>253,544</b>			<b>Total Recreation Programs 445</b>	<b>247,388</b>	<b>247,388</b>	<b>-</b>	<b>247,388</b>

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

FY 2001 Actuals	FY 2002 Actuals	FY 2003 Actuals	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	Director of Finance Projections CY 2006	City Admin Approved CY 2006	BOA Adjusted	BOA Approved
2,109	2,034	1,283	1,322	1,332	2,000	1,683	450	4610	Sappington House Admissions	1,503	1,503	-	1,503
184	2,079	2,161	-	-	-	-	450	4611	Sappington House Barn Rental	-	-	-	-
-	-	-	135	-	1,000	1,457	450	4615	Sappington Barn Gross Sales	1,400	1,400	-	1,400
225	10	200	-	1,093	-	-	450	4612	Sappington House History Books	-	-	-	-
<b>2,518</b>	<b>4,123</b>	<b>3,644</b>	<b>1,457</b>	<b>2,425</b>	<b>3,000</b>	<b>3,140</b>			<b>Total Historic Facility 450</b>	<b>2,903</b>	<b>2,903</b>	<b>-</b>	<b>2,903</b>
3,109	4,475	2,054	2,320	1,142	2,000	1,378	455	4650	Soft Ball/Volleyball Fields	1,400	1,400	-	1,400
4,920	4,510	5,290	6,535	2,030	7,000	6,875	455	4651	Picnic Reservations	6,705	6,705	-	6,705
40	-	-	-	(20)	-	95	455	4652	Park Facilities	50	50	-	50
<b>8,069</b>	<b>8,985</b>	<b>7,344</b>	<b>8,855</b>	<b>3,152</b>	<b>9,000</b>	<b>8,348</b>			<b>Total Other Recreation Income 455</b>	<b>8,155</b>	<b>8,155</b>	<b>-</b>	<b>8,155</b>
1,065	753	1,312	1,286	704	1,000	385	460	4675	Animal Impoundment	400	400	-	400
1,393	1,216	1,228	1,254	444	1,100	1,100	460	4676	Pet Tags	1,177	1,177	-	1,177
-	-	-	-	157	-	-	460	4679	Free Summer Concert	-	-	-	-
<b>2,458</b>	<b>1,969</b>	<b>2,540</b>	<b>2,540</b>	<b>1,305</b>	<b>2,100</b>	<b>1,485</b>			<b>Total Other Park Operations 460</b>	<b>1,577</b>	<b>1,577</b>	<b>-</b>	<b>1,577</b>
-	1,373	2,152	622	543	500	1,053	465	4710	Interest Income	1,032	1,032	-	1,032
<b>-</b>	<b>1,373</b>	<b>2,152</b>	<b>622</b>	<b>543</b>	<b>500</b>	<b>1,053</b>			<b>Total Interest Income 465</b>	<b>1,032</b>	<b>1,032</b>	<b>-</b>	<b>1,032</b>
-	-	-	-	-	-	29,665	470	4750	(b) Other Income	500	500	-	500
-	-	-	-	-	-	-	470	4777	Repayment of Defeasance of COPS 2002	-	-	200,000	200,000
<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,665</b>			<b>Total Other Income 465</b>	<b>500</b>	<b>500</b>	<b>200,000</b>	<b>200,500</b>
-	-	-	107,500	-	-	-	475	4812	(c) Grant Revenue	219,000	219,000	-	219,000
<b>-</b>	<b>-</b>	<b>-</b>	<b>107,500</b>	<b>-</b>	<b>-</b>	<b>-</b>			<b>Total Grant Revenue 475</b>	<b>219,000</b>	<b>219,000</b>	<b>-</b>	<b>219,000</b>
<b>773,678</b>	<b>2,095,588</b>	<b>2,055,712</b>	<b>1,989,571</b>	<b>1,131,902</b>	<b>2,522,966</b>	<b>2,445,096</b>			<b>Total Park and Stormwater Fund Revenue</b>	<b>2,608,895</b>	<b>2,613,681</b>	<b>139,916</b>	<b>2,753,597</b>

**Notes**

1. For CY 2005, the Board of Aldermen reclassified all Park and Recreation Revenue from the General Fund into the Parks and Stormwater Fund.

2. For the CY 2005 Budget the Board of Aldermen authorized the reclassification of all Parks and Recreation Revenue from the General Fund into the Parks and Recreation Fund. All fields in gray were classified as General Fund Revenue and have been included for illustration purposes only.

**a. Consignment Sales 445-4539**

This is the last revolving account to be corrected. Total revenue and expenditures are being recognized separately, and should net to zero.

**b. Other Income 470-4750**

26,665 Insurance Reimbursement for storm damage at Sanders Park.

3,000 Settlement with Kozeny Wagner regarding damage to the multi-purpose court in Whitecliff Park.

\$ 29,665

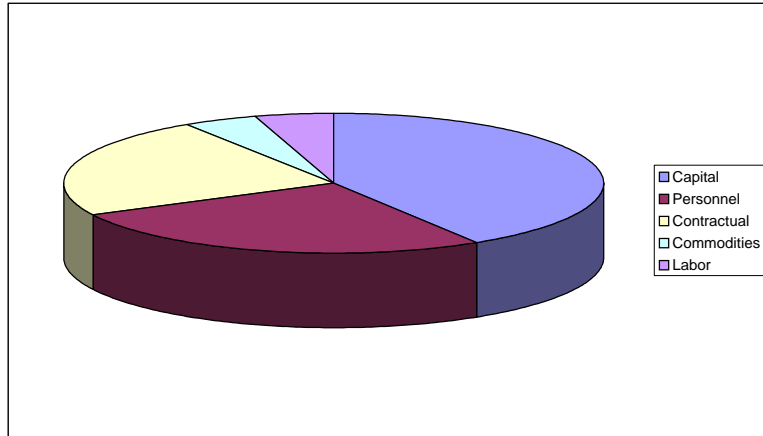
c. For the CY 2006 Budget, the City will receive the grant revenues for the construction of restrooms in Whitecliff Park. The expense for construction is recognized in the 2005 estimates but the revenues will not be recognized until 2006.

d. Per Ordinance No. 3941, approved by the Board of Aldermen on October 25, 2005, the Park and Recreation revenues earned during the Appropriations Ordinance have been reclassified from the General Fund to the Park and Stormwater Fund.

e. The CY 2005 Estimates for Sales Tax Revenue represents the actual cash basis amount collected in CY 2005. The Board of Aldermen requested that the projected sales tax for CY 2006 be reduced to 4% of actual amount collected in CY 2005.

## Park and Stormwater Fund Expenditures by Category and Fund- CY 2006

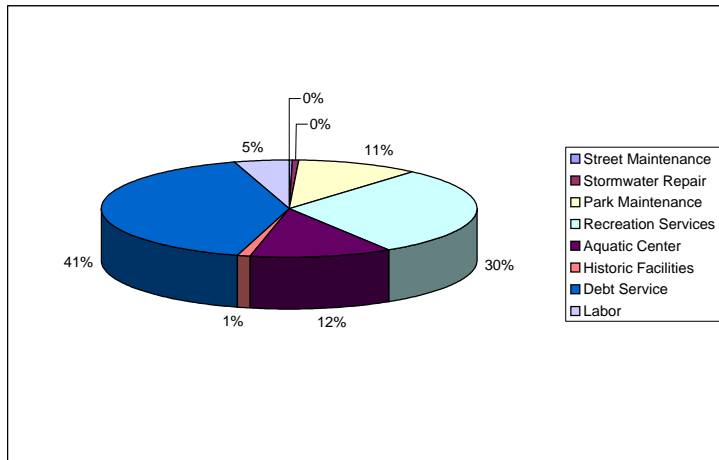
**Park and Stormwater Fund-Expenditure by Category**



**Park and Stormwater Fund Summary of Expenditures by Category**

Category	Amount	Percent
Capital	1,075,484	41.1%
Personnel	691,462	26.5%
Contractual	605,400	23.2%
Commodities	118,225	4.5%
Labor	123,050	4.7%
<b>Total Expenditures</b>	<b>2,613,621</b>	<b>100%</b>

**Projected Expenditures for Parks and Stormwater Fund by Department/Division**



**Parks and Stormwater Fund Expenditure Summary**

Department	Amount	Percent
Public Works		
Street Maintenance	9,500	0.4%
Stormwater Repair	10,000	0.4%
Park Maintenance	277,576	10.6%
Parks and Recreation		
Recreation Services	780,951	29.9%
Aquatic Center	317,710	12.2%
Historic Facilities	29,350	1.1%
Debt Service	1,065,484	40.8%
Labor	123,050	4.7%
<b>Total Expenditures</b>	<b>2,613,621</b>	<b>100.0%</b>

**Parks and Stormwater Fund Operating Expenditures**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Department and Division	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>Administration</b>													
<b>General Services</b>													
-	-	-	-	-	-	200,000	Contractual Services	-	-	-	-	-	-
-	-	-	-	-	-	<b>200,000</b>	<b>Sub-Total</b>	-	-	-	-	-	-
<b>Public Works Department</b>													
<b>Public Works Street Maintenance</b>													
-	-	-	7,385	3,961	8,500	8,100	Contractual Services	9,500	9,500	-	9,500	9,500	9,500
261,995	127,215	169,332	54,428	46,939	10,000	44,000	Capital Service	10,000	10,000	-	10,000	10,000	10,000
<b>261,995</b>	<b>-</b>	<b>-</b>	<b>61,812</b>	<b>50,900</b>	<b>18,500</b>	<b>52,100</b>	<b>Sub-Total</b>	<b>19,500</b>	<b>19,500</b>	<b>-</b>	<b>19,500</b>	<b>19,500</b>	<b>19,500</b>
<b>Parks Maintenance</b>													
-	36,526	546,315	19,403	108,697	238,898	194,419	Personnel Services	185,226	161,226	-	161,226	161,226	161,226
26,304	127,215	169,332	80,854	28,564	74,950	70,301	Contractual Services	106,005	88,500	-	88,500	88,500	88,500
-	53,221	37,337	25,795	12,992	34,160	25,514	Commodities	30,150	27,850	-	27,850	27,850	27,850
-	-	-	-	-	-	2,970	Capital Improvements	-	-	-	-	-	-
<b>26,304</b>	<b>216,961</b>	<b>752,985</b>	<b>126,053</b>	<b>153,224</b>	<b>348,008</b>	<b>290,234</b>	<b>Sub-Total</b>	<b>321,381</b>	<b>277,576</b>	<b>-</b>	<b>277,576</b>	<b>277,576</b>	<b>277,576</b>
<b>288,298</b>	<b>216,961</b>	<b>752,985</b>	<b>187,865</b>	<b>204,123</b>	<b>366,508</b>	<b>342,334</b>	<b>Total Public Works</b>	<b>340,881</b>	<b>297,076</b>	<b>-</b>	<b>297,076</b>	<b>297,076</b>	<b>297,076</b>
<b>Parks and Recreation Department</b>													
<b>Recreation Services</b>													
-	35,850	-	-	337,582	643,361	660,157	Personnel Services	532,190	501,676	-	501,676	501,676	501,676
95,547	137,129	-	29	93,678	186,139	192,289	Contractual Services	220,250	220,250	-	220,250	220,250	220,250
-	75,013	464	-	32,389	45,600	63,262	Commodities	62,125	59,025	-	59,025	59,025	59,025
-	221,860	14,206	21,823	5,970	-	223,538	Capital Outlay	47,300	-	-	-	-	-
<b>95,547</b>	<b>469,852</b>	<b>14,670</b>	<b>21,852</b>	<b>469,620</b>	<b>875,100</b>	<b>1,139,246</b>	<b>Sub-Total</b>	<b>861,865</b>	<b>780,951</b>	<b>-</b>	<b>780,951</b>	<b>780,951</b>	<b>780,951</b>
<b>Aquatic Center</b>													
-	1,849	-	28,186	20,016	14,597	27,011	Personnel Services	28,560	28,560	-	28,560	28,560	28,560
-	552,400	746,269	278,994	146,000	333,777	243,274	Contractual Services	258,800	258,800	-	258,800	258,800	258,800
-	73,596	35,991	28,569	10,549	24,450	28,736	Commodities	31,150	30,350	-	30,350	30,350	30,350
-	-	-	-	4,055	-	122	Capital	-	-	-	-	-	-
<b>-</b>	<b>627,845</b>	<b>782,259</b>	<b>335,749</b>	<b>180,620</b>	<b>372,824</b>	<b>299,143</b>	<b>Sub-Total</b>	<b>318,510</b>	<b>317,710</b>	<b>-</b>	<b>317,710</b>	<b>317,710</b>	<b>317,710</b>
<b>Historic Facilities</b>													
-	-	-	-	15,515	33,669	33,263	Personnel Services	33,947	-	-	-	-	-
-	-	-	-	12,583	19,300	20,009	Contractual Services	22,900	28,350	-	28,350	28,350	28,350
-	-	-	-	268	1,200	609	Commodities	1,300	1,000	-	1,000	1,000	1,000
-	-	-	-	28,366	54,169	53,881	Sub-Total	58,147	29,350	-	29,350	29,350	29,350
<b>95,547</b>	<b>1,097,696</b>	<b>796,929</b>	<b>357,600</b>	<b>678,605</b>	<b>1,302,093</b>	<b>1,492,270</b>	<b>Total Parks and Recreation</b>	<b>1,238,522</b>	<b>1,128,011</b>	<b>-</b>	<b>1,128,011</b>	<b>1,128,011</b>	<b>1,128,011</b>
<b>Debt Service - COPS 2001 / Aquatic Center</b>													
<b>Debt Service - COPS 2001 Aquatic Center</b>													
-	-	-	2,955	-	-	-	Contractual Services	-	-	-	-	-	-
-	354,101	1,086,293	1,083,975	164,628	1,068,413	1,068,413	Capital Outlay	1,065,484	1,065,484	-	1,065,484	1,065,484	1,065,484
<b>-</b>	<b>354,101</b>	<b>1,086,293</b>	<b>1,086,930</b>	<b>164,628</b>	<b>1,068,413</b>	<b>1,068,413</b>	<b>Sub-Total</b>	<b>1,065,484</b>	<b>1,065,484</b>	<b>-</b>	<b>1,065,484</b>	<b>1,065,484</b>	<b>1,065,484</b>
<b>95,547</b>	<b>1,451,798</b>	<b>1,883,221</b>	<b>1,444,530</b>	<b>843,233</b>	<b>2,370,506</b>	<b>2,560,683</b>	<b>Total Expenses Parks and Recreation</b>	<b>2,304,006</b>	<b>2,193,495</b>	<b>-</b>	<b>2,193,495</b>	<b>2,193,495</b>	<b>2,193,495</b>
<b>Total Park and Stormwater Fund Expenses</b>													
-	74,225	546,315	47,589	481,810	930,525	914,850	Personnel Services	779,923	691,462	-	691,462	691,462	691,462
121,851	816,743	915,600	370,217	284,786	622,666	733,973	Contractual Services	617,455	605,400	-	605,400	605,400	605,400
-	201,829	73,792	54,364	56,198	105,410	118,121	Commodities	124,725	118,225	-	118,225	118,225	118,225
261,995	575,962	1,100,498	1,160,225	224,562	1,078,413	1,336,073	Capital	1,122,784	1,075,484	-	1,075,484	1,075,484	1,075,484
<b>383,846</b>	<b>1,668,759</b>	<b>2,636,206</b>	<b>1,632,395</b>	<b>1,047,357</b>	<b>2,737,014</b>	<b>3,103,017</b>	<b>Net Park and Stormwater Expenses</b>	<b>2,644,887</b>	<b>2,490,571</b>	<b>-</b>	<b>2,490,571</b>	<b>2,490,571</b>	<b>2,490,571</b>
-	-	-	194,657	-	-	-	Transfer to General Fund	-	-	-	-	-	-
-	-	-	95,821	44,869	50,515	50,515	ISF Transfer to GF PW Admin (Div. 061)	84,267	84,267	-	84,267	71,662	71,662
-	-	-	59,204	28,514	-	-	ISF Transfer to GF PW Maintenance (Div. 062)	19,682	19,682	-	19,682	39,365	39,365
-	-	-	55,609	9,753	22,206	22,206	ISF Transfer to GF PW Mechanical (Div. 063)	12,023	12,023	-	12,023	12,023	12,023
-	-	-	148,148	-	18,055	18,055	ISF Transfer to GF PW Maintenance (Div. 064)	-	-	-	-	-	-
<b>383,846</b>	<b>1,668,759</b>	<b>2,636,206</b>	<b>2,185,834</b>	<b>1,130,493</b>	<b>2,827,791</b>	<b>3,193,794</b>	<b>Total Park and Stormwater Expenses</b>	<b>2,760,859</b>	<b>2,606,543</b>	<b>-</b>	<b>2,606,543</b>	<b>2,613,621</b>	<b>2,613,621</b>

23-25-041-600 General Services

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	-	-	200,000	675	6840	Cost to Defeas	-	-	-	-	-	-
-	-	-	-	-	-	<b>200,000</b>	<b>Total General Services</b>			-	-	-	-	-	-

**Note:**

On September 13, 2005 the Board of Aldermen voted to defease the Certificates of Participation Series 2002 (COPS 2002). To defease the COPS 2002, it required the city to provide \$1,100,711 for an escrow fund. In order to fund the escrow account, the Capital Improvements fund borrowed \$200,000 from the Park Stormwater Fund. The Capital Improvements Fund will repay the Park Stormwater Fund in this amount in CY 2006.

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

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	-	-	-	610	6115	Other Prof. Serv.	-	-	-	-	-	-
-	-	-	7,385	3,961	8,500	8,100	612	6151	Street Sweeping	9,500	9,500	-	9,500	9,500	9,500
-	-	-	-	-	-	-	612	6153	Curb & Gutter	-	-	-	-	-	-
-	-	-	-	-	-	-	612	6155	Mill and Overlay	-	-	-	-	-	-
261,995	-	-	54,428	46,939	10,000	44,000	805	8015	Storm Water Repairs	10,000	10,000	-	10,000	10,000	10,000
<b>261,995</b>	<b>-</b>	<b>-</b>	<b>61,812</b>	<b>50,900</b>	<b>18,500</b>	<b>52,100</b>	<b>Total Public Works Contractual</b>			<b>19,500</b>	<b>19,500</b>	<b>-</b>	<b>19,500</b>	<b>19,500</b>	<b>19,500</b>

**23-35-064-500 Public Works Park Maintenance Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	21,384	378,781	18,309	76,957	152,086	141,889	505	5011	Wages, Non-Exempt Employees	107,084	107,084	-	107,084	107,084	107,084
-	-	45,626	-	-	24,000	-	505	5013	Wages, Part-Time Employees	24,000	-	-	-	-	-
-	-	-	-	6,024	-	-	505	5014	Wages, Seasonal	-	-	-	-	-	-
-	-	8,958	-	1,679	13,000	9,620	505	5015	Overtime Wages	13,000	13,000	-	13,000	13,000	13,000
-	4,997	47,885	-	10,066	21,281	18,480	510	5110	Health Insurance	20,627	20,627	-	20,627	20,627	20,627
-	484	3,046	-	557	1,531	1,053	510	5111	Dental Insurance	918	918	-	918	918	918
-	5,327	110	-	963	1,745	1,657	510	5112	Life/AD&D/LTD Insurance	1,273	1,273	-	1,273	1,273	1,273
-	-	-	-	-	120	30	510	5114	Employee Assistance Program	90	90	-	90	90	90
-	1,690	16,781	-	2,274	5,931	4,163	510	5115	Retirement Plan	4,712	4,712	-	4,712	4,712	4,712
-	1,008	12,075	562	3,919	7,570	6,859	510	5116	Workers' Compensation Insurance	5,330	5,330	-	5,330	5,330	5,330
-	1,636	33,054	431	5,072	9,429	8,728	515	5210	FICA Taxes	6,639	6,639	-	6,639	6,639	6,639
-	-	-	101	1,186	2,205	1,940	515	5211	Medicare Taxes	1,553	1,553	-	1,553	1,553	1,553
-	<b>36,526</b>	<b>546,315</b>	<b>19,403</b>	<b>108,697</b>	<b>238,898</b>	<b>194,419</b>	<b>Total PW Park Maintenance Personnel</b>			<b>185,226</b>	<b>161,226</b>	<b>-</b>	<b>161,226</b>	<b>161,226</b>	<b>161,226</b>

**23-35-064-600 Public Works Park Maintenance Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	601	456	-	500	500	605	6010	Training & Education	700	500	-	500	500	500
-	-	1,880	314	-	500	367	605	6011	Travel & Expenses	200	200	-	200	200	200
-	-	745	125	115	200	200	605	6012	Employee Memberships	325	200	-	200	200	200
-	-	315	-	-	500	376	610	6111	Medical Services	300	300	-	300	300	300
26,304	127,215	105,353	25,219	1,675	3,000	2,901	610	6115	Other Professional Services	4,600	3,000	-	3,000	3,000	3,000
-	-	-	19,917	1,911	27,000	22,416	612	6150	Contract Mowing	50,000	40,000	-	40,000	40,000	40,000
-	-	-	3,625	11,215	12,000	11,711	612	6160	Contractual Tree Service	14,000	10,000	-	10,000	10,000	10,000
-	-	10,910	3,393	3,326	4,000	6,851	615	6210	Electric	7,000	7,000	-	7,000	7,000	7,000
-	-	5,883	931	224	980	1,246	615	6212	Sewer	1,300	1,300	-	1,300	1,300	1,300
-	-	-	591	39	580	541	615	6213	Water	580	500	-	500	500	500
-	-	5,230	5,288	2,622	5,000	4,860	615	6214	Street Lighting	4,900	4,800	-	4,800	4,800	4,800
-	-	2,023	774	92	240	291	615	6217	Mobile Phones	300	300	-	300	300	300
-	-	-	233	106	250	314	615	6218	Pagers	250	250	-	250	250	250
-	-	4,765	1,456	-	2,000	800	620	6310	Maint/Repair Motor Vehicles	2,000	2,000	-	2,000	2,000	2,000
-	-	1,821	286	-	400	345	620	6311	Maint/Repair Communications Equip.	350	350	-	350	350	350
-	-	5,746	338	3,542	2,000	5,787	620	6312	Maint/Repair Buildings/Facilities	4,500	4,500	-	4,500	4,500	4,500
-	-	10,683	5,800	68	5,000	2,419	620	6313	Maint/Repair Other Equipment	4,800	4,800	-	4,800	4,800	4,800
-	-	739	4,292	2,914	3,600	4,499	620	6315	Solid Waste Disposal	3,200	3,200	-	3,200	3,200	3,200
-	-	8,366	6,722	716	5,000	2,880	620	6317	Maint/Repair Grounds	5,000	3,600	-	3,600	3,600	3,600
-	-	110	-	-	-	-	630	6413	Equipment Rental	-	-	-	-	-	-
-	-	-	-	-	-	-	630	6450	Equipment Rental	-	-	-	-	-	-
-	-	4,161	1,018	-	2,000	897	630	6452	Other Rentals/Leases	1,500	1,500	-	1,500	1,500	1,500
-	-	-	-	-	200	100	640	6611	Periodical & Books	200	200	-	200	200	200
-	-	-	76	-	-	-	645	6711	Printing & Binding	-	-	-	-	-	-
<b>26,304</b>	<b>127,215</b>	<b>169,332</b>	<b>80,854</b>	<b>28,564</b>	<b>74,950</b>	<b>70,301</b>	<b>Total Public Works Contractual</b>			<b>106,005</b>	<b>88,500</b>	<b>-</b>	<b>88,500</b>	<b>88,500</b>	<b>88,500</b>

Due to a reclassification beginning in FY 2003 all of Park Maintenance runs through the Park and Stormwater Fund-23

**23-35-064-700 Public Works Park Maintenance Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	2,168	1,206	419	1,250	689	705	7010	Uniform/Clothing	700	700	-	700	700	700
-	26	260	111	12	-	-	710	7110	Office Supplies	-	-	-	-	-	-
-	-	97	51	-	-	32	715	7210	Household Supplies	-	-	-	-	-	-
-	-	1,369	934	487	960	1,035	715	7211	Janitorial Supplies	1,500	1,500	-	1,500	1,500	1,500
-	-	3,109	1,694	689	1,800	3,470	715	7212	Building Maint. Supplies	2,300	1,800	-	1,800	1,800	1,800
-	-	7,978	4,690	4,802	5,000	4,842	720	7310	Motor Vehicle Fuel	6,400	4,800	-	4,800	4,800	4,800
-	-	-	-	-	900	400	720	7311	Motor Vehicle Fluids	400	400	-	400	400	400
-	52,967	770	4,983	1,368	5,200	3,233	720	7312	Motor Vehicle Parts	3,500	3,500	-	3,500	3,500	3,500
-	-	1,599	1,464	236	2,000	1,636	720	7314	Motor Vehicle Tires	2,200	2,000	-	2,000	2,000	2,000
-	-	-	-	240	6,000	1,616	720	7412	Equipment Parts	2,000	2,000	-	2,000	2,000	2,000
-	-	6,493	783	406	500	480	725	7411	Small Tools & Equipment	500	500	-	500	500	500
-	-	-	-	-	-	22	725	7412		-	-	-	-	-	-
-	-	-	-	-	500	200	730	7511	Asphalt	500	500	-	500	500	500
-	-	-	1,478	1,344	1,500	516	730	7512	Rock	1,000	1,000	-	1,000	1,000	1,000
-	-	236	381	145	400	391	735	7611	Medical Supplies	400	400	-	400	400	400
-	-	6,073	4,953	1,186	5,000	3,527	740	7711	Agricultural Supplies	4,800	4,800	-	4,800	4,800	4,800
-	-	2,090	1,158	902	1,200	1,032	740	7712	Chemical Supplies	1,200	1,200	-	1,200	1,200	1,200
-	228	1,274	443	-	450	318	740	7713	Other Supplies	350	350	-	350	350	350
-	-	3,821	1,467	758	1,500	2,075	745	7905	Recreation Supplies	2,400	2,400	-	2,400	2,400	2,400
-	<b>53,221</b>	<b>37,337</b>	<b>25,795</b>	<b>12,992</b>	<b>34,160</b>	<b>25,514</b>	<b>Total PW Park Maint Commodities</b>			<b>30,150</b>	<b>27,850</b>	<b>-</b>	<b>27,850</b>	<b>27,850</b>	<b>27,850</b>

Due to a reclassification of Funds in FY 2003, all Park Maintenance Commodities run through the General Fund-10

**23-35-064-800 Public Works Park Maintenance Capital**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	2,970	-	-	805	8015	Park Improvements	-	-	-	-	-	-	-
-	-	-	-	<b>2,970</b>	-	-	<b>Total Park Maintenance Capital</b>			-	-	-	-	-	-	-

**23-50-090-500 Parks and Recreation Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	64,044	32,535	64,085	64,086	505	5010	Salaries, Exempt Employees	-	-	-	-	-	-
-	35,850	-	308,841	178,633	338,530	352,282	505	5011	Wages, Non-Exempt Employees	304,174	304,174	-	304,174	304,174	304,174
-	-	-	77,269	40,810	80,000	72,395	505	5013	Wages, Part-Time Employees	85,500	50,000	-	50,000	50,000	50,000
-	-	-	5,566	659	-	420	505	5014	Wages, Seasonal	-	-	-	-	-	-
-	-	-	2,770	862	-	98	505	5015	Overtime Wages	-	5,000	-	5,000	5,000	5,000
-	-	-	37,332	17,678	25,000	34,079	505	5016	Wages, Day Camp Employees	37,500	37,500	-	37,500	37,500	37,500
-	-	-	76,571	27,233	59,709	55,488	510	5110	Health Insurance	48,181	48,181	-	48,181	48,181	48,181
-	-	-	3,657	1,485	4,314	3,153	510	5111	Dental Insurance	2,440	2,440	-	2,440	2,440	2,440
-	-	-	5,148	2,891	4,845	5,227	510	5112	Life/AD&D/LTD Insurance	3,864	3,863	-	3,863	3,863	3,863
-	-	-	512	-	330	169	510	5114	Employee Assistance Program	270	270	-	270	270	270
-	-	-	17,377	6,823	15,702	13,403	510	5115	Retirement Plan	14,404	14,401	-	14,401	14,401	14,401
-	-	-	12,928	7,654	14,726	17,255	510	5116	Workers' Compensation Insurance	10,813	10,809	-	10,809	10,809	10,809
-	-	-	36,482	16,468	29,274	33,875	515	5210	FICA Taxes	20,297	20,292	-	20,292	20,292	20,292
-	-	-	8,672	3,851	6,846	8,227	515	5211	Medicare Taxes	4,747	4,746	-	4,746	4,746	4,746
-	<b>35,850</b>	-	<b>657,169</b>	<b>337,582</b>	<b>643,361</b>	<b>660,157</b>	<b>Total Parks &amp; Recreation Personnel</b>			<b>532,190</b>	<b>501,676</b>	-	<b>501,676</b>	<b>501,676</b>	<b>501,676</b>

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

**23-50-090-600 Parks and Recreation Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	910	224	1,000	873	605	6010	Training & Education	750	750	-	750	750	750
-	-	-	449	5	1,000	692	605	6011	Travel & Expenses	500	500	-	500	500	500
-	-	-	830	405	950	890	605	6012	Employee Memberships	950	950	-	950	950	950
-	-	-	228	140	350	105	610	6111	Medical Services	100	100	-	100	100	100
95,547	132,258	-	7,412	3,640	3,600	7,000	610	6115	Other Professional Services	7,500	7,500	-	7,500	7,500	7,500
-	-	-	39,987	18,830	42,800	37,712	615	6210	Electric	40,000	40,000	-	40,000	40,000	40,000
-	-	-	3,203	6,327	4,500	9,216	615	6212	Sewer	9,000	9,000	-	9,000	9,000	9,000
-	-	-	5,413	5,735	7,800	7,852	615	6213	Water	8,000	8,000	-	8,000	8,000	8,000
-	-	-	202	227	660	558	615	6217	Mobile Phones	600	600	-	600	600	600
-	-	-	597	534	750	701	615	6218	Pagers	500	500	-	500	500	500
-	-	-	-	168	1,500	2,073	620	6310	Maint/Repair Vehicles	1,000	1,000	-	1,000	1,000	1,000
-	-	-	4,808	3,425	5,000	4,361	620	6312	Maint/Repair Buildings / Facilities	14,250	14,250	-	14,250	14,250	14,250
-	-	-	4,930	1,368	2,000	3,721	620	6313	Maint/Repair Other Equipment	4,000	4,000	-	4,000	4,000	4,000
-	-	-	-	-	-	-	630	6452	Other Rental & Leases	-	-	-	-	-	-
-	4,871	-	-	-	-	-	635	6511	Comprehensive Insurance	-	-	-	-	-	-
-	-	-	-	-	100	-	640	6611	Periodicals & Books	100	100	-	100	100	100
-	-	-	-	-	400	200	640	6710	Public Relations & Promotions	400	400	-	400	400	400
-	-	-	2,774	1,212	4,800	1,524	645	6711	Printing & Binding	6,500	6,500	-	6,500	6,500	6,500
-	-	-	-	-	-	-	645	6712	Advertising & Publication	-	-	-	-	-	-
-	-	-	3,108	1,684	2,400	3,391	650	6810	Postage	3,400	3,400	-	3,400	3,400	3,400
-	-	-	-	-	-	7,901	650	6811	Interest Expense/Penalty/Fees	8,000	8,000	-	8,000	8,000	8,000
-	-	-	40	-	400	40	650	6817	Cash Over/ Short	100	100	-	100	100	100
-	-	-	27,811	13,712	27,811	30,093	655	6910	Fitness Contractual Services	30,500	30,500	-	30,500	30,500	30,500
-	-	-	11,525	6,710	11,525	16,004	655	6914	Performing Arts/Dance Cont Svc	16,200	16,200	-	16,200	16,200	16,200
-	-	-	4,120	840	4,120	1,840	655	6918	Arts Instructors	4,000	4,000	-	4,000	4,000	4,000
-	-	-	34,005	18,954	34,005	34,788	655	6922	Gen Sports & Leagues Cont Svc	35,000	35,000	-	35,000	35,000	35,000
-	-	-	400	-	400	-	655	6926	Club Contractual Services	400	400	-	400	400	400
-	-	-	9,821	4,746	9,821	6,836	655	6934	Swim Program Contractual Svc	7,000	7,000	-	7,000	7,000	7,000
-	-	-	6,490	-	6,490	4,520	655	6938	Special Event Contractual Svc	8,500	8,500	-	8,500	8,500	8,500
-	-	-	2,207	500	2,207	1,295	655	6942	Day Trip Contractual Services	2,000	2,000	-	2,000	2,000	2,000
-	-	-	8,350	3,600	8,350	8,103	655	6946	YTP/WSP Contractual Services	9,500	9,500	-	9,500	9,500	9,500
-	-	-	2,042	694	1,800	-	655	6950	Free Summer Concert Cont Svc	1,500	1,500	-	1,500	1,500	1,500
<b>95,547</b>	<b>137,129</b>	<b>-</b>	<b>181,662</b>	<b>93,678</b>	<b>186,139</b>	<b>192,289</b>	<b>Total Parks &amp; Recreation Contractual</b>			<b>220,250</b>	<b>220,250</b>	<b>-</b>	<b>220,250</b>	<b>220,250</b>	<b>220,250</b>

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

**23-50-090-700 Parks and Recreation Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	79	448	1,400	800	705	7010	Uniform/Clothing	1,000	1,000	-	1,000	1,000	1,000
-	-	-	2,144	1,088	3,000	1,457	710	7110	Office Supplies	2,000	1,200	-	1,200	1,200	1,200
-	-	-	447	27	500	331	710	7112	Photographic Supplies	500	500	-	500	500	500
-	-	-	386	316	600	446	715	7210	Household Supplies	500	500	-	500	500	500
-	-	-	4,981	1,654	4,000	5,137	715	7211	Janitorial Supplies	5,200	4,000	-	4,000	4,000	4,000
-	-	-	2,037	882	1,500	1,901	715	7213	General Maint. Supplies	2,000	2,000	-	2,000	2,000	2,000
-	-	-	2,693	1,701	3,600	3,585	720	7310	Motor Vehicle Fuel	600	-	-	-	-	-
-	-	-	-	-	400	-	720	7311	Motor Vehicle Fluids	100	-	-	-	-	-
-	-	-	573	768	1,000	1,010	720	7312	Motor Vehicle Parts	400	-	-	-	-	-
-	-	-	-	183	600	199	720	7314	Tires	-	-	-	-	-	-
-	-	-	306	85	200	210	725	7411	Small Tools & Equipment	200	200	-	200	200	200
-	-	-	153	49	200	172	735	7611	Medical Supplies	200	200	-	200	200	200
-	75,013	464	713	520	200	199	740	7713	Other Supplies	200	200	-	200	200	200
-	-	-	-	8,890	8,890	16,510	740	7717	Consignment Expense	17,000	17,000	-	17,000	17,000	17,000
-	-	-	89	129	900	300	745	7905	Recreation Supplies	300	300	-	300	300	300
-	-	-	285	150	300	249	745	7910	Fitness Supplies	300	300	-	300	300	300
-	-	-	2,847	150	1,500	383	745	7914	Performing Arts/Dance Supplies	400	400	-	400	400	400
-	-	-	250	179	250	243	745	7918	Arts Supplies	350	350	-	350	350	350
-	-	-	5,161	2,626	5,500	5,575	745	7922	Gen. Sports & League Supplies	5,500	5,500	-	5,500	5,500	5,500
-	-	-	37	181	50	274	745	7926	Club Supplies	275	275	-	275	275	275
-	-	-	8,097	3,269	6,000	5,901	745	7930	Day Camp Supplies	6,000	6,000	-	6,000	6,000	6,000
-	-	-	342	-	350	164	745	7934	Swim Program Supplies	200	200	-	200	200	200
-	-	-	6,182	4,479	6,000	6,726	745	7938	Special Event Supplies	7,500	7,500	-	7,500	7,500	7,500
-	-	-	408	1,444	500	2,750	745	7942	Day Trip Supplies	2,800	2,800	-	2,800	2,800	2,800
-	-	-	8,499	3,171	7,000	8,740	745	7946	YTP/WSP Supplies	8,500	8,500	-	8,500	8,500	8,500
-	-	-	-	-	50	-	745	7950	Summer Concert	100	100	-	100	100	100
-	75,013	464	46,709	32,389	45,600	63,262	<b>Total Parks &amp; Recreation Commodities</b>			62,125	59,025	-	59,025	59,025	59,025

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

**23-50-090-800 Recreation Program Capital Outlay**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	221,860	14,206	15,962	1,525	-	-	805	8014	Capital Outlay -Park Design Fees	-	-	-	-	-	-
-	-	-	-	-	-	-	805	8014	Capital Outlay -Park Master Plan	-	-	-	-	-	-
-	-	-	-	-	-	-	805	8014	Capital Outlay -Park Facility Demolition	-	-	-	-	-	-
-	-	-	-	-	-	223,538	805	8020	Architectual Svcs-Whitecliff	-	-	-	-	-	-
-	-	-	-	-	-	-	820	8313	Software Licensing	42,500	-	-	-	-	-
-	-	-	-	-	-	-	825	8410	Furniture	-	-	-	-	-	-
-	-	-	5,861	4,445	-	-	825	8460	Fitness Equipment	4,800	-	-	-	-	-
-	<b>221,860</b>	<b>14,206</b>	<b>21,823</b>	<b>5,970</b>	-	<b>223,538</b>	<b>Total Parks Rec Pgm Capital</b>			<b>47,300</b>	-	-	-	-	-

**23-50-091-500 Aquatic Center Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	-	-	-	505	5011	Wages, Non-Exempt Employees	-	-	-	-	-	-
-	-	-	330	1,365	-	-	505	5013	Wages, Part-Time	-	-	-	-	-	-
-	1,660	-	23,375	16,514	12,960	23,988	505	5014	Wages, Seasonal Employees	25,000	25,000	-	25,000	25,000	25,000
-	-	-	-	-	-	-	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	-	-	-	-	-	-
-	63	-	1,903	764	645	1,134	510	5116	Workers' Compensation Insurance	1,500	1,500	-	1,500	1,500	1,500
-	127	-	2,089	1,112	804	1,535	515	5210	FICA Taxes	1,700	1,700	-	1,700	1,700	1,700
-	-	-	489	260	188	354	515	5211	Medicare Taxes	360	360	-	360	360	360
-	<b>1,849</b>	-	<b>28,186</b>	<b>20,016</b>	<b>14,597</b>	<b>27,011</b>	<b>Total Aquatic Center Personnel</b>			<b>28,560</b>	<b>28,560</b>	-	<b>28,560</b>	<b>28,560</b>	<b>28,560</b>

23-50-091-600 Aquatic Center Contractual

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	212,254	199,057	235,498	116,618	262,532	182,307	610	6115	Other Professional Services	188,000	188,000	-	188,000	188,000	188,000
-	6,812	46,885	16,533	18,199	28,245	25,991	615	6211	Electric	26,000	26,000	-	26,000	26,000	26,000
-	-	-	6,406	3,693	8,500	8,131	615	6212	Sewer	8,200	8,200	-	8,200	8,200	8,200
-	5,206	14,515	10,193	5,190	13,700	9,005	615	6213	Water	9,500	9,500	-	9,500	9,500	9,500
-	836	761	-	-	-	-	615	6217	Telephone	-	-	-	-	-	-
-	-	4,358	1,313	266	8,300	7,143	620	6312	Maint/Repair Buildings / Facilities	12,000	12,000	-	12,000	12,000	12,000
-	472	1,454	4,258	547	7,300	7,533	620	6313	Maint/Repair Other Equipment	11,000	11,000	-	11,000	11,000	11,000
-	-	-	2,257	25	2,500	1,916	620	6317	Maint/Repair Grounds	2,500	2,500	-	2,500	2,500	2,500
-	-	-	980	560	900	560	630	6452	Other Rentals/Leases	800	800	-	800	800	800
-	1,610	1,013	1,556	902	1,800	688	645	6711	Printing & Binding	800	800	-	800	800	800
-	325,209	478,225	-	-	-	-	650	6811	Interest Expense	-	-	-	-	-	-
-	<b>552,400</b>	<b>746,269</b>	<b>278,994</b>	<b>146,000</b>	<b>333,777</b>	<b>243,274</b>	<b>Total Aquatic Center Contractual</b>			<b>258,800</b>	<b>258,800</b>	<b>-</b>	<b>258,800</b>	<b>258,800</b>	<b>258,800</b>

**23-50-091-700 Aquatic Center Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006
-	-	-	-	-	250	243	705	7010	Uniform/Clothing	350	350	-	350
-	71,527	832	94	41	250	154	710	7110	Office Supplies	200	200	-	200
-	-	3,218	2,238	212	2,800	1,660	710	7112	Photographic Supplies	2,000	1,200	-	1,200
-	-	97	-	-	250	224	715	7212	Building Maint. Supplies	250	250	-	250
-	-	-	315	(18)	500	312	715	7213	General Maint. Supplies	500	500	-	500
-	23	81	119	-	300	261	725	7412	Equipment Parts	300	300	-	300
-	2,046	31,764	289	30	100	330	740	7713	Other Supplies	1,550	1,550	-	1,550
-	-	-	25,513	10,284	20,000	25,552	745	7950	Concession Supplies	26,000	26,000	-	26,000
-	<b>73,596</b>	<b>35,991</b>	<b>28,569</b>	<b>10,549</b>	<b>24,450</b>	<b>28,736</b>	<b>Total Aquatic Center Commodities</b>			<b>31,150</b>	<b>30,350</b>	-	<b>30,350</b>

**23-050-091-800 Aquatic Center Capital**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	-	-	-	820	8313	Capital Outlay-Software Licensing	-	-	-	-	-	-	-
-	-	-	-	4,055	-	122	825	8470	Pool Equipment - Pool Vacuum	-	-	-	-	-	-	-
-	-	-	-	<b>4,055</b>	-	<b>122</b>	<b>Total Aquatic Center Capital</b>			-	-	-	-	-	-	-

**23-50-092-500 Historic Facilities Personnel**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	25,348	12,045	25,669	25,668	505	5011	Wages, Non-Exempt Employees	25,669	-	-	-	-	-	-
-	-	-	-	-	-	-	505	5013	Wages, Part-Time Employees	-	-	-	-	-	-	-
-	-	-	4,384	1,861	4,287	4,074	510	5110	Health Insurance	4,409	-	-	-	-	-	-
-	-	-	273	128	280	287	510	5111	Dental Insurance	304	-	-	-	-	-	-
-	-	-	357	180	347	350	510	5112	Life/AD&D/LTD Insurance	352	-	-	-	-	-	-
-	-	-	28	-	30	14	510	5114	Employee Assistance Program	30	-	-	-	-	-	-
-	-	-	696	349	1,001	773	510	5115	Retirement Plan	1,129	-	-	-	-	-	-
-	-	-	-	40	91	88	510	5116	Workers' Compensation Insurance	91	-	-	-	-	-	-
-	-	-	1,619	740	1,591	1,628	515	5210	FICA Taxes	1,591	-	-	-	-	-	-
-	-	-	390	173	372	381	515	5211	Medicare Taxes	372	-	-	-	-	-	-
-	-	-	<b>33,095</b>	<b>15,515</b>	<b>33,669</b>	<b>33,263</b>	<b>Total Historic Facilities Personnel</b>			<b>33,947</b>	-	-	-	-	-	-

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

**23-50-092-600 Historic Facilities Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	-	72	100	-	605	6010	Training & Education	-	-	-	-	-	-
-	-	-	730	334	500	630	610	6115	Other Professional Services	500	6,000	-	6,000	6,000	6,000
-	-	-	6,278	3,309	5,900	6,806	615	6210	Electric	6,900	6,900	-	6,900	6,900	6,900
-	-	-	1,473	772	1,700	1,807	615	6211	Natural Gas	2,300	2,300	-	2,300	2,300	2,300
-	-	-	1,621	1,514	1,900	2,180	615	6212	Sewer	2,200	2,200	-	2,200	2,200	2,200
-	-	-	1,753	1,534	2,000	1,966	615	6213	Water	2,000	2,000	-	2,000	2,000	2,000
-	-	-	1,902	1,124	1,700	1,742	615	6215	Telephone	1,750	1,700	-	1,700	1,700	1,700
-	-	-	3,799	2,250	3,500	3,047	620	6312	Maint/Repair Buildings / Facilities	3,500	3,500	-	3,500	3,500	3,500
-	-	-	1,229	969	1,000	1,209	620	6313	Maint/Repair Other Equipment	2,750	2,750	-	2,750	2,750	2,750
-	-	-	1,063	704	1,000	622	620	6317	Maint/Repair Grounds	1,000	1,000	-	1,000	1,000	1,000
-	-	-	<b>19,848</b>	<b>12,583</b>	<b>19,300</b>	<b>20,009</b>	<b>Total Historic Facilities Contractual</b>			<b>22,900</b>	<b>28,350</b>	<b>-</b>	<b>28,350</b>	<b>28,350</b>	<b>28,350</b>

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

**23-50-092-700 Historic Facilities Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006
-	-	-	5	-	-	-	715	7211	Janitorial Supplies	100	100	-	100	100
-	-	-	952	268	900	609	715	7212	Building Maint. Supplies	900	600	-	600	600
-	-	-	-	-	200	-	740	7711	Agricultural Supplies	200	200	-	200	200
-	-	-	-	-	100	-	740	7712	Chemical Supplies	100	100	-	100	100
-	-	-	<b>957</b>	<b>268</b>	<b>1,200</b>	<b>609</b>	<b>Total Historic Facilities Commodities</b>			<b>1,300</b>	<b>1,000</b>	-	<b>1,000</b>	<b>1,000</b>

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

## **Capital Improvements Fund**

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

Through an annual appropriation by the Board of Aldermen, the Capital Improvements Fund transferred revenues to the Series 2002 Certificates of Participation Fund. Two transfers occurred each year to service the principal and interest payments toward the long-term debt. The Series 2002 COPS were sold to fund the construction of a new police building.

When the design of the new police building was presented to the Board of Aldermen, the Board was informed that the estimated cost of construction for a free standing police building exceeded the amount budgeted. When this was brought to the Board of Aldermen's attention, the Board decided that it would be in the City's best interest to redesign the building and retro-fit the police building to existing City Hall. The redesigned City Hall would incorporate the needs of the police department. Once the redesign was completed, the estimates presented to the Board for the construction of the police building were within the budgeted amount. Since the construction cost of the renovation of city hall was estimated to be within the budgeted amount, the Board instructed staff to solicit construction bids. The bids were submitted to the Public Works Director and when the bids were compared, the lowest bid submitted was \$1.1 million dollars over budget.

Due to the cost of the construction to renovate city hall, the Board of Aldermen had the option to either complete another redesign of city hall or defease the Series 2002 COPS. The Board decided to defease the certificates. Therefore, on September 13, 2005, the Board of Aldermen voted to defease the certificates by Ordinance No. 3929. In order to defease the certificates and fulfill the commitment to the holders of the Certificates, an escrow account was established at the UMB bank. The escrow is funded with the monies that were not encumbered from the sale of the COPS 2002 and a deposit made by the city of \$1.1 million.

Due to the Police Department needs, money will be set aside from the Capital Improvements fund to address some of the on-going needs in the police department.

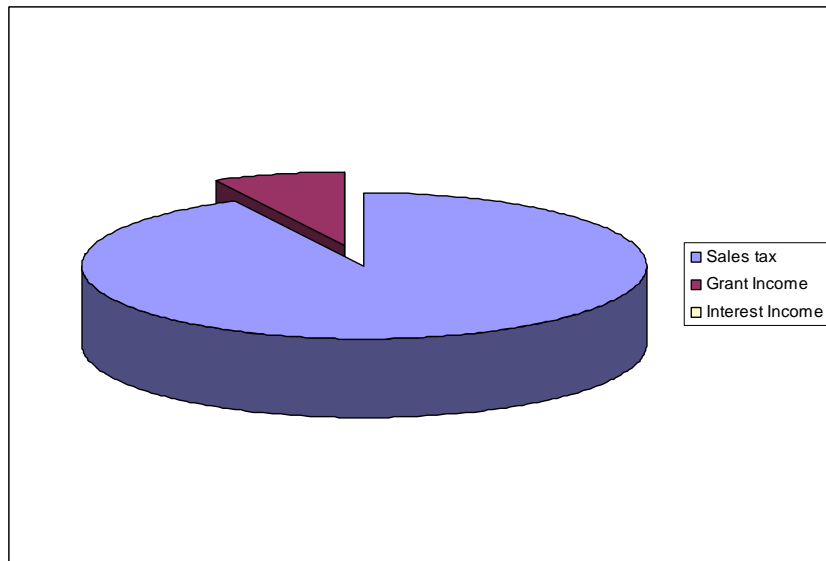


## Analysis of Major Revenue Sources

### Capital Improvements Fund

#### ½ Cent Capital Improvements Sales Tax

The City levies a ½ cent Capital Improvements Sales tax on all commercial sales within the City. The voters approved this tax in 1994 and in August of 2002 voters extended the tax by 15 years to 2023. The tax is used to fund capital projects that need to be completed by the City. It is projected that the tax will decrease by 2% in CY 2006 compared to the CY 2005 estimates. This

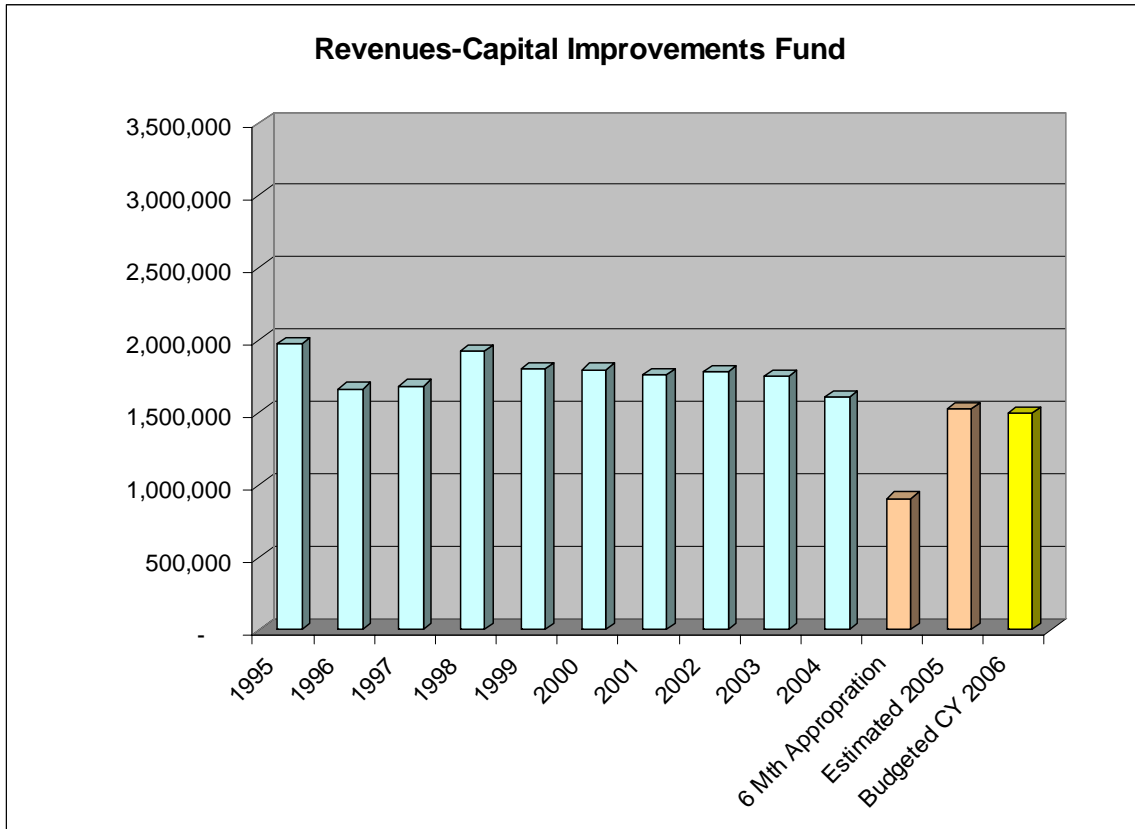


fund is used to complete capital projects in the City of Crestwood including street reconstruction. Additionally, capital equipment items such as vehicles and heavy machinery are purchased with monies from this fund. The tax is the primary funding for the Capital Improvements Fund.

#### Capital Improvements Tax History

Fiscal Year (FY) ends June 30 / Calendar Year (CY) ends December 31	Amount	Percentage of Capital Improvements Fund Revenue	Increase/ - Decrease From Prior Year
Audited FY 2001	1,761,452	99.71%	N/A
Audited FY 2002	1,780,667	99.93%	1.09%
Audited FY 2003	1,746,567	97.88%	-1.92%
Audited FY 2004	1,606,579	95.21%	-8.02%
6 Mth Appropriation 7/1/04-12/31/04	906,544	99.95%	N/A
Estimated CY 2005	1,506,443	89.94%	-6.65%
Budgeted CY 2006	1,446,185	89.66%	-4.00%

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



### Capital Improvements Fund Revenues

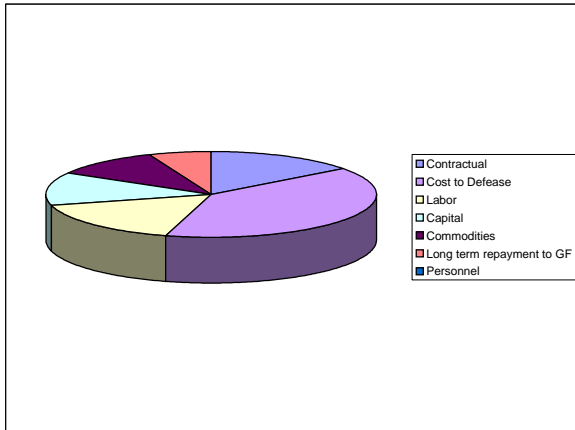
FY 2001 Actuals	FY 2002 Actuals	FY 2003 Actuals	FY 2004 Actual	City Admin Recommended Approp. Ord.	City Admin Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	Director of Finance Projections CY 2006	City Admin Approved CY 2006	BOA Adjusted	Budgeted Revenues
1,761,452	1,780,667	1,746,567	1,606,579	906,544	1,625,728	1,506,443	405	4010	Half-Cent Sales Tax	1,491,618	1,491,618	(45,433)	1,446,185
<b>1,761,452</b>	<b>1,780,667</b>	<b>1,746,567</b>	<b>1,606,579</b>	<b>906,544</b>	<b>1,625,728</b>	<b>1,506,443</b>			<b>Total Sales Tax 405 (a)</b>	<b>1,491,618</b>	<b>1,491,618</b>	<b>(45,433)</b>	<b>1,446,185</b>
5,197	1,172	37,883	532	471	500	1,405	465	4710	Interest Income	1,377	1,377	-	1,377
<b>5,197</b>	<b>1,172</b>	<b>37,883</b>	<b>532</b>	<b>471</b>	<b>500</b>	<b>1,405</b>			<b>Total Interest Income 465</b>	<b>1,377</b>	<b>1,377</b>	<b>-</b>	<b>1,377</b>
-	-	-	-	-	-	9,000	470	4750	Miscellaneous Income	-	-	-	-
-	-	-	-	-	-	26,961	470	4756	(a) Sale of Property	-	-	-	-
-	-	-	-	-	-	<b>35,961</b>			<b>Total Miscellaneous Income 470</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
-	-	-	80,360	-	115,000	115,570	475	4812	Grant Revenue	120,000	120,000	-	120,000
-	-	-	<b>80,360</b>	-	<b>115,000</b>	<b>115,570</b>			Police Communications Interoperability Gran	32,000	32,000	-	32,000
-	-	-	<b>80,360</b>	-	<b>115,000</b>	<b>115,570</b>			<b>Total Grant Revenue 475</b>	<b>152,000</b>	<b>152,000</b>	<b>-</b>	<b>152,000</b>
<b>1,766,648</b>	<b>1,781,839</b>	<b>1,784,450</b>	<b>1,687,471</b>	<b>907,015</b>	<b>1,741,228</b>	<b>1,659,379</b>			<b>Total Capital Improvements Fund Revenue</b>	<b>1,644,995</b>	<b>1,644,995</b>	<b>(45,433)</b>	<b>1,599,562</b>

**Note:**

(a) The CY 2005 Estimates for Sales Tax Revenue represents the actual cash basis amount collected in CY 2005. The Board of Aldermen requested that the projected sales tax for CY 2006 be reduced to 4% of actual amount collected in CY 2005.

# Capital Improvements Fund Expenditures by Category and Department-CY 2006

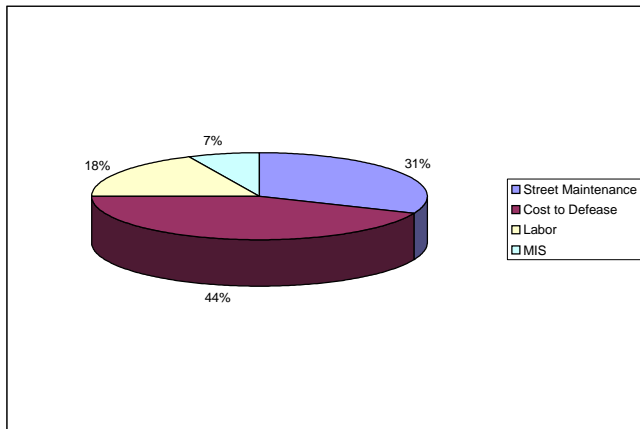
**Capital Improvements Fund-Expenditures by Category**



**Capital Improvements Summary of Expenditures by Category**

Category	Amount	Percent
Contractual	215,500	14.7%
Cost to Defeas	580,711	39.7%
Labor	239,432	16.4%
Capital	182,668	12.5%
Commodities	154,800	10.6%
Long term repayment to GF	90,132	6.2%
Personnel	-	0.0%
<b>Total Expenditures</b>	<b>1,463,243</b>	<b>100%</b>

**Projected Expenditures for the Capital Improvements Fund-by Department**



**Capital Improvements Fund Expenditure Summary**

Department	Amount	Percent
Street Maintenance	419,468	29%
Cost to Defeas	580,711	40%
Labor	239,432	16%
MIS	94,000	6%
Long term repayment to GF	90,132	6%
Police Vehicles	32,000	2%
Economic Development	7,500	1%
General Services	-	-
<b>Total</b>	<b>1,463,243</b>	<b>100%</b>

Capital Improvements Fund Operating Expenditures

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Department and Division	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
<b>City Administrator</b>													
<b>General Services</b>													
-	-	-	33	129,300	-	-	Contractual Services	-	-	-	-	-	-
-	-	-	33	129,300	-	-	Sub-Total	-	-	-	-	-	-
<b>MIS</b>													
-	166,959	320,511	110,683	36,177	118,000	104,450	Capital	118,000	94,000	-	94,000	94,000	94,000
-	166,959	320,511	110,683	36,177	118,000	104,450	Sub-Total	118,000	94,000	-	94,000	94,000	94,000
<b>Economic Development</b>													
-	-	-	7,581	6,578	-	3,928	Contractual	7,500	7,500	-	7,500	7,500	7,500
-	-	-	7,581	6,578	-	3,928	Sub-Total	7,500	7,500	-	7,500	7,500	7,500
<b>Public Works Department</b>													
<b>Public Works Street Maintenance</b>													
902,466	954,274	305,176	134,666	169,653	560,200	488,965	Contractual Services	504,000	621,200	(100,000)	521,200	521,200	208,000
142,727	201,167	82,935	37,972	96,946	87,000	86,566	Commodities	87,000	154,800	(20,000)	134,800	154,800	154,800
(13,209)	198,240	2,734	-	-	-	-	Capital	79,414	56,668	-	56,668	56,668	56,668
1,031,984	1,353,681	390,844	172,639	266,599	647,200	575,531	Sub-Total	670,414	832,668	(120,000)	712,668	732,668	419,468
<b>Police Department</b>													
<b>Police Department</b>													
-	(1)	258,075	3,113	-	-	-	Contractual Services	95,000	95,000	-	95,000	95,000	-
-	22,716	83,663	-	2,235	-	-	Capital	-	92,000	(60,000)	32,000	32,000	32,000
-	-	-	731,480	551,780	732,086	176,419	Debt Service - COPS 2002 Police Complex	-	-	-	-	-	-
-	-	-	-	-	-	520,000	Cost of Defeasance of COPS	-	-	-	-	-	580,711
-	22,716	341,737	734,593	554,015	732,086	696,419	Sub-Total	95,000	187,000	(60,000)	127,000	127,000	612,711
<b>Fire Services Department</b>													
<b>Fire Services Department</b>													
-	-	83,779	227,448	-	-	-	Capital - Fire Truck	-	-	-	-	-	-
-	-	83,779	227,448	-	-	-	Sub-Total	-	-	-	-	-	-
<b>Land-Capital</b>													
<b>Capital</b>													
150,649	119,649	-	-	-	-	-	Capital	-	-	-	-	-	-
150,649	119,649	-	-	-	-	-	Sub Total	-	-	-	-	-	-
<b>Total Capital Improvements Fund</b>													
902,466	954,273	563,250	145,393	305,531	560,200	492,893	Contractual	606,500	723,700	(100,000)	623,700	623,700	215,500
142,727	201,167	82,935	37,972	96,946	87,000	86,566	Commodities	87,000	154,800	(20,000)	134,800	154,800	154,800
137,440	507,565	490,687	1,069,611	590,193	850,086	280,869	Capital	197,414	242,668	(60,000)	182,668	182,668	182,668
-	-	-	-	-	-	520,000	Cost of Defeasance	-	-	-	-	-	580,711
1,182,633	1,663,005	1,136,872	1,252,977	992,670	1,497,286	1,380,328	Net Capital Improvements Fund Expenses	890,914	1,121,168	(180,000)	941,168	961,168	1,133,679
-	-	-	119,020	62,242	58,019	58,019	ISF Transfer to GF PW Administration (Div. 061)	134,302	134,302	-	134,302	134,302	65,960
-	-	-	113,075	74,689	124,845	124,845	ISF Transfer to GF PW Maintenance (Div. 062)	205,089	205,089	-	205,089	205,089	149,425
-	-	-	41,093	19,506	22,206	22,206	ISF Transfer to GF PW Mechanical (Div. 063)	24,047	24,047	-	24,047	24,047	24,047
-	-	-	14,138	-	-	-	ISF Transfer To GF PW Park Maintenance (Div. 064)	-	-	-	-	-	-
-	-	-	90,132	45,066	90,132	90,132	Long Term Repayment to GF for ISF	90,132	90,132	-	90,132	90,132	90,132
-	-	-	-	-	-	-	Transfer to General Fund	-	-	-	-	-	-
1,182,633	1,663,005	1,136,872	1,630,435	1,194,173	1,792,488	1,675,530	Total Capital Improvements Fund Expenses	1,344,484	1,574,738	(180,000)	1,394,738	1,414,738	1,463,243

21-25-041 General Services

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	33	- 129,300	-	-	650	6811	Interest Expense/Penalty/Fees	-	-	-	-	-	-
-	-	-	33	129,300	-	-	820	8314	Financial Software	-	-	-	-	-	-
<b>Total General Services</b>									-	-	-	-	-	-	

**21-25-042-800 MIS Capital**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	166,959	320,511	20,231	19,260	45,000	44,460	820	8310	Computer Parts & Equip	45,000	45,000	-	45,000	45,000	45,000	45,000
-	-	-	76,026	9,487	25,000	23,475	820	8312	Network Maintenance	25,000	25,000	-	25,000	25,000	25,000	25,000
-	-	-	14,426	7,430	48,000	36,515	820	8313	Software Licensing	48,000	24,000	-	24,000	24,000	24,000	24,000
-	<b>166,959</b>	<b>320,511</b>	<b>110,683</b>	<b>36,177</b>	<b>118,000</b>	<b>104,450</b>	<b>Total MIS</b>			<b>118,000</b>	<b>94,000</b>	-	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>	<b>94,000</b>

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

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	7,581	6,578	-	3,928	610	6120	TIF Excess Net Revenue	7,500	7,500	-	7,500	7,500	7,500	7,500
-	-	-	7,581	6,578	-	3,928	<b>Total Contractual Services</b>			<b>7,500</b>	<b>7,500</b>	<b>-</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

21-35-061-500 Public Works Administration Personnel

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	43	-	-	-	510	5115	Retirement Plan	-	-	-	-	-	-	-
-	-	-	83	-	-	-	515	5210	FICA Taxes	-	-	-	-	-	-	-
-	-	-	19	-	-	-	515	5211	Medicare Taxes	-	-	-	-	-	-	-
-	-	-	145	-	-	-	<b>Total PW Administration Personnel</b>			-	-	-	-	-	-	-

**21-35-062-600 Public Works Street Maintenance Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3	Obj 4	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
113,143	276,773	157,698	-	-	157,000	88,965	610	6115	Other Professional Services	63,000	63,000	-	63,000	63,000	63,000	63,000
392,775	363,291	6,585	175	-	-	-	612	6152	Street Reconstruction	-	-	-	-	-	-	-
256,654	121,686	1,324	107,982	-	402,000	400,000	612	6154	Contracted Slab Replacement	295,000	295,000	-	295,000	295,000	-	-
-	-	-	-	151,546	-	-	612	6155	Mill & Overlay	145,000	145,000	-	145,000	145,000	145,000	145,000
135,622	183,954	136,829	-	18,108	-	-	612	6156	Microsurfacing	-	-	-	-	-	-	-
-	-	-	26,510	-	-	-	612	6170	Sidewalk Construction	-	-	-	-	-	-	-
-	108	-	-	-	-	-	615	6214	Street Lighting	-	118,200	(100,000)	18,200	18,200	-	-
2,349	750	2,739	-	-	1,000	-	620	6312	Maint/Repair Buildings	-	-	-	-	-	-	-
1,923	7,712	-	-	-	200	-	645	6711	Printing & Binding	800	-	-	-	-	-	-
-	-	-	-	-	-	-	645	6712	Advertising & Publication	200	-	-	-	-	-	-
<b>902,466</b>	<b>954,274</b>	<b>305,176</b>	<b>134,666</b>	<b>169,653</b>	<b>560,200</b>	<b>488,965</b>	<b>Total Public Works Contractual</b>			<b>504,000</b>	<b>621,200</b>	<b>(100,000)</b>	<b>521,200</b>	<b>521,200</b>	<b>208,000</b>	<b>208,000</b>

Due to reclassification of Funds, beginning in FY 2004 the line items Printing & Binding, Ads & Public Notices, and Other Professional Services run through Fund 10-General Fund

**21-35-062-700 Public Works Street Maintenance Commodities**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006	
-	3,550	2,550	-	-	-	-	710	7110	Office Supplies	-	-	-	-	-	-	
-	5,850	930	-	-	-	-	720	7312	Other Supplies	-	-	-	-	-	-	
-	-	-	20,153	79,211	68,000	67,483	730	7510	Concrete	68,000	77,000	-	77,000	77,000	77,000	
-	-	-	3,206	13,791	12,000	12,196	730	7511	Asphalt	-	15,000	-	15,000	15,000	15,000	
-	-	-	-	-	-	-	730	7512	Rock	12,000	15,500	-	15,500	15,500	15,500	
-	-	-	-	-	-	-	730	7513	Salt	-	20,000	(20,000)	-	20,000	20,000	
-	-	-	-	-	-	-	730	7514	Crack Sealant	-	14,500	-	14,500	14,500	14,500	
-	-	-	-	-	-	-	730	7516	Signs	-	3,800	-	3,800	3,800	3,800	
142,727	191,767	79,455	14,614	2,903	4,000	3,917	730	7518	Street Supplies	4,000	4,000	-	4,000	4,000	4,000	
-	-	-	-	1,041	3,000	2,970	740	7711	Agricultural Supplies (Sod & Dirt)	3,000	5,000	-	5,000	5,000	5,000	
<b>142,727</b>	<b>201,167</b>	<b>82,935</b>	<b>37,972</b>	<b>96,946</b>	<b>87,000</b>	<b>86,566</b>	<b>Total Public Works Commodities</b>			<b>87,000</b>	<b>154,800</b>	<b>(20,000)</b>	<b>134,800</b>	<b>154,800</b>	<b>154,800</b>	<b>154,800</b>

Due to reclassification of Funds, beginning in FY 2004 Commodities runs through the General Fund-10

**21-35-062-800 Public Works Street Maintenance Capital**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	45,436	2,734	-	-	-	-	805	8011	Building and Improvements	-	-	-	-	-	-
(13,209)	117,254	-	-	-	-	-	810	8110	Motor Vehicles	6,645	6,645	-	6,645	6,645	6,645
	35,550	-	-	-	-	-	815	8211	Heavy Equipment	72,769	50,023	-	50,023	50,023	50,023
<b>(13,209)</b>	<b>198,240</b>	<b>2,734</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Total Public Works Capital</b>			<b>79,414</b>	<b>56,668</b>	<b>-</b>	<b>56,668</b>	<b>56,668</b>	<b>56,668</b>

**21-40-070-600 Police Contractual**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect		City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	(1)	11,809	-	-	-	-	610	6115	Other Professional Services	-	-	-	-	-	-	-
-	-	246,266	-	-	-	-	630	6414	Radio Equipment Lease/Purchase	95,000	95,000	-	95,000	95,000	-	-
-	-		-	-	-	-	650	6811	Interest Expense	-	-	-	-	-	-	-
-	(1)	<b>258,075</b>	-	-	-	-	<b>Total Police Contractual</b>			<b>95,000</b>	<b>95,000</b>	-	<b>95,000</b>	<b>95,000</b>	-	-

21-40-070-800 Police Captial

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	22,716	83,663	-	2,235	-	-	810	8111	Motor Vehicles	-	60,000	(60,000)	-	-	-
-							830	8211	Other Equipment and Machinery	-	32,000	-	32,000	32,000	32,000
-	<b>22,716</b>	<b>83,663</b>	-	<b>2,235</b>	-	-	<b>Total Equipment and Machinery</b>			-	<b>92,000</b>	<b>(60,000)</b>	<b>32,000</b>	<b>32,000</b>	<b>32,000</b>

21-40-070-600 COPS 2002 Debt Service

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	3,113	-	-	-	610	6115	Professional Services	-	-	-	-	-	-
-	-	-	3,113	-	-	-	Total COPS 2002 Debt Service			-	-	-	-	-	-

**21-40-070-800 COPS 2002 Debt Service**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	-	366,480	551,780	357,085	176,419	850	6811	Interest Expense	-	-	-	-	-	-
-	-	-	365,000	-	375,001	-			Principal	-	-	-	-	-	-
-	-	-	-	-	-	520,000			Cost to Defeas	-	-	-	-	580,711	580,711
-	-	-	<b>731,480</b>	<b>551,780</b>	<b>732,086</b>	<b>696,419</b>			<b>Total COPS 2002 Debt Service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>580,711</b>	<b>580,711</b>

1) On September 13, 2005 the Board of Aldermen voted to defease the Certificates of Participation Series 2002 (COPS 2002). To defease the COPS 2002, it required the city to provide \$1,100,711 for an escrow fund. In order to fund the escrow account, the Capital Improvements fund borrowed \$380,711 from the General Fund and \$200,000 from the Park and Stormwater Fund. The amount paid to the escrow account by the Capital Improvements Fund is included in the CY 2005 estimates. Additionally, the repayment of the amounts owed to the General Fund and Capital Improvements Fund are shown as a line item expense in 2006.

**21-45-080-800 Fire Capital**

FY 2001 Actual	FY 2002 Actual	FY 2003 Actual	FY 2004 Actual	Appropriations Ordinance 7/1/04-12/31/04	BOA Approved CY 2005	CY 2005 Estimate	Ele 3 XXX	Obj 4 XXXX	Account Description	DH Request CY 2006	City Admin Initial Review CY 2006	Ways & Means Committee Review and Effect	City Admin Recommended CY 2006	BOA Adjusted	BOA Approved CY 2006
-	-	29,319	220,000 7,448	-	-	-	810	8111	Motor Vehicles	-	-	-	-	-	-
-	-	54,460	-	-	-	-	810	8120	Capital Outlay Expense	-	-	-	-	-	-
-	-	-	-	-	-	-	830	8211	Other Equipment and Machinery	-	-	-	-	-	-
-	-	<b>83,779</b>	<b>227,448</b>	-	-	-	<b>Total Fire Capital</b>			-	-	-	-	-	-

## **Capital Improvement Plan**

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

The Capital Improvement plan is comprised of capital replacement projects, which will enhance, repair, or replace existing infrastructure, facilities or equipment. This plan includes all construction projects and equipment purchases costing in excess of 1,000 dollars or extending the life of a structure. Any capital purchases or projects, which are less than 1,000, are included in the operating budget.

## City of Crestwood, Missouri

### Capital Request for Fund-21 Capital Improvements Fund

Department and Division	DH Request CY 2006	DH Projected CY 2007	DH Projected CY 2008	DH Projected CY 2009	DH Projected CY 2010
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<b>Capital Improvement Fund</b>
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Police Department					
Capital Equipment	95,000	82,000	82,000	82,000	82,000
<b>Sub-Total</b>	<b>95,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>	<b>82,000</b>

<b>Public Works Department</b>
--------------------------------

Administration					
Capital Equipment		-	-	-	-
Capital Improvements	-	-	-	-	-
Infrastructure	-	-	-	-	-
Vehicles	-	16,434	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>16,434</b>	<b>-</b>	<b>-</b>	<b>-</b>

Street Maintenance					
Capital Equipment	79,414	68,890	36,770	-	80,392
Capital Improvements	12,600	-	-	60,000	-
Infrastructure	518,904	517,530	542,460	442,020	553,290
Vehicles	-	25,384	127,567	170,806	93,878
<b>Sub-Total</b>	<b>610,918</b>	<b>611,804</b>	<b>706,797</b>	<b>672,826</b>	<b>727,560</b>

Vehicle Maintenance					
Capital Equipment	-	-	-	-	-
Capital Improvements	-	-	-	-	-
Infrastructure	-	-	-	-	-
Vehicles	-	-	-	-	-
<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Public Works</b>	<u><b>610,918</b></u>	<u><b>628,238</b></u>	<u><b>706,797</b></u>	<u><b>672,826</b></u>	<u><b>727,560</b></u>
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Total Capital Improvements					
Capital Equipment	174,414	150,890	118,770	82,000	162,392
Capital Improvements	12,600	-	-	60,000	-
Infrastructure	518,904	517,530	542,460	442,020	553,290
Vehicles	-	41,818	127,567	170,806	93,878
<b>Total Capital Improvements Capital Request</b>	<u><b>705,918</b></u>	<u><b>710,238</b></u>	<u><b>788,797</b></u>	<u><b>754,826</b></u>	<u><b>809,560</b></u>



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21		40	70					
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
21.040.070.630.6414								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Base Station: Radios. Moblie Radios, Related Equipment		N/A	See remarks					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Replace outdated radio system								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	20 plus years			
95,000	82,000	82,000	82,000	82,000				
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Existing console		20 plus	Surplus					
Radios/Handheld Radios			Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from motorola								
<b>Other remarks:</b>								
Lease offered at varying degrees; purchase cost is \$399,000								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-612-6154 Contracted Slab Replacement								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Selective Slab Replacement on selected concrete streets			\$292,603.50					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Required street maintenance		N/A						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>				\$292,603.50				
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Previous Bid Tabulations								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-730-7510 Concrete								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Selective Slab Replacement on selected concrete streets			\$81,300					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Required street maintenance								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>				\$81,300				
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Previous costs associated with the program								
<b>Other remarks:</b>								
Materials cost for work to be completed by City crews								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>				<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
2006 Concrete Screed				1	\$6,300	\$6,300		
<b>Explain the Reason for this Request (describe use and workload):</b>				<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> <b>Replacement</b>			
Unit 303 Concrete Screed is 14 years old and is used to replace street slabs. This machine is used all summer and into early fall.				None	<input type="checkbox"/> <b>Addition</b>			
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Main-</i>		525	575	200	200	\$200	\$300	\$300
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
303	1992 Morrison Concrete Screed	14 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Screed is 14 years old. Engine and hydraulic motors will need replacing soon.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
21	Public Works	Street Maintenance					
<b>Outlay Request - CAPITAL EQUIPMENT</b>							
<b>Full Account Number and Account Description:</b>							
<b>Description</b>				<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>	
2006 Magnum Concrete Saw				1	\$21,765	\$21,765	
<b>Explain the Reason for this Request (describe use and workload):</b>				<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> <b>Replacement</b>		
Machine will be 14 years old in 2006. Machine is used to saw concrete slabs and asphalt. Machine is also used to prepare cracks for sealing.				None	<input type="checkbox"/> <b>Addition</b>		
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>		
					<b>2007</b>	<b>2008</b>	<b>2009</b>
<i>Main-tenance</i>		192	\$1,268.42+	\$130-\$150	\$150-\$250	\$250-\$300	\$300-\$350
<i>Debt</i>							
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>				<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	12 years		
X							
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
#245	1992 Magnum Concrete Saw	14 years	Trade-In				
<b>What Source Was Used for the Unit Cost?</b>							
Budget quote from vendor and 10 year projections							
<b>Other remarks:</b>							
The engine in this machine is starting to use a lot of oil.							



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2006 10 ft. Hydraulic Salt Spreaders (Stainless steel)	2	\$10,979	\$21,958					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> <b>Replacement</b>					
These spreaders are used on 2 1/2 ton dump trucks during snow removal.		4	<input type="checkbox"/> <b>Addition</b>					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		1,010	600	-	100	\$200	\$200	\$200
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#315	1996 Henderson	10 years	Scrap					
#316	1996 Henderson	10 years	Scrap					
<b>What Source Was Used for the Unit Cost?</b>								
Quote from vendor								
<b>Other remarks:</b>								
Both spreaders are severely rusted. The conveyor chains on both of these spreaders will need replacement in 2007. The bodies of these salt spreaders will not be able to be repaired after 2007.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2006 Utility body installed on truck unit #13 1 ton 4WD	1	\$6,645	\$6,645.00					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
Vehicle is 15 years old and has over 145,000 miles. Truck is used daily by Vehicle Maintenance Supervisor		None						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		740	850	-	-	0	0	0
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#205	1991 Chevy Pickup	15 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Quote from vendor								
<b>Other remarks:</b>								
Vehicle is 15 years old with over 145,000 miles. Maintenance costs reflect maintenance of vehicle #13 starting in 2006. Maintenance costs on utility body will be minimal. 2004 and 2005 costs are for #205.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2006 Skid Steer	1	\$22,746	\$22,746 minus trade in					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
This machine is used daily during slab replacement. It is also used to do asphalt work. It is used more than almost any piece of equipment we have.		None						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Main-</i>		1,165	1,700	\$100-\$200	\$600-\$700	\$100-\$200	\$600-\$700	\$100-\$200
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>				
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#231	1995 Bobcat Skid Steer	11 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Machine will be 11 years old in 2006. Machine has almost 2,400 of use. This machine wears out a set of tires each year.								



# 2006 Annual Budget

<b>Fund</b>  21	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 21-35-062-612-6155 Mill & Overlay								
<b>Description</b>  Whitecliff Park Lane	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>  \$145,000					
<b>Explain the Reason for this Request (describe use and workload):</b>  Required maintenance		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>				145,000				
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b> X	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	30 years			
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Whitecliff Park Lane								
<b>What Source Was Used for the Unit Cost?</b> Unit prices achieved in previous contracts								
<b>Other remarks:</b>								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-610-6115 Other Professional Services								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Right of Way acquisition for reconstruction of Grant Road			\$12,600					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Preliminary work necessary for Grant Road reconstruction scheduled for 2007								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>				12,600				
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010				
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Grant Road								
<b>What Source Was Used for the Unit Cost?</b>								
<b>Other remarks:</b>								
<p>\$12,600 represents the portion of the cost attributed to the City of Crestwood. An additional \$50,400 is to be funded through the grant for the project for a total of \$63,000 in estimated property acquisition fees.</p>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-730-7510 Concrete								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Selective Slab Replacement on selected concrete streets			\$82,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Required street maintenance								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>					\$82,000			
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Previous costs associated with the program								
<b>Other remarks:</b>								
Materials cost for work to be completed by City crews.								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-612-6156 Microsurfacing								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Surface treatment of selected streets			\$191,130					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Street maintenance								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>					\$191,130			
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	7 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Unit prices achieved in previous contracts								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works							
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>				<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
2007 Sedan				1	\$16,434	\$16,434		
<b>Explain the Reason for this Request (describe use and workload):</b>					<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> <b>Replacement</b>		
Vehicle will be 11 years old in 2007. Vehicle is used daily by Public Works Director.					1	<input type="checkbox"/> <b>Addition</b>		
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		361	1,800	1,800	\$100-\$200	\$100-\$200	\$100-\$200	\$200-\$300
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	7 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#200	1996 Ford Explorer	11 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Quote from vendor								
<b>Other remarks:</b>								
Vehicle currently has over 95,000 miles								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>		<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
2007 Concrete Breaker		1	\$68,890	\$68,890 minus trade-in				
<b>Explain the Reason for this Request (describe use and workload):</b>			<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Machine will be 31 years old in 2007. Machine is used to break out slabs that need replacement.			None					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		847	600	1,000	\$100-\$200	\$200-\$400	\$400-\$450	\$400-\$500
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>								
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Life Expectancy of this Equipment:</b>			
	X					15 years		
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#233	1976 Arrow Concrete Breaker	31 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Machine will be 31 years old in 2007.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2007 4wd 3/4 ton Pickup	1	\$25,384	\$25,384					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Vehicle will be 12 years old in 2007. Truck is used for street work and pulling trailers. Truck has transfer fuel tank used to fuel equipment at job sites. Truck also has tailgate lift.		None						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Main-tenance</i>		944	1,580	1,640	500	\$500	\$500	\$500
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>			
		X				7 years		
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#203	1995 Ford 4wd 3/4 ton Pickup	12 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Quote from vendor								
<b>Other remarks:</b>								
This truck will be 12 years old in 2007. The transmission in this truck is original.								



## 2006 Annual Budget

<b>Fund</b>  21	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 21-35-062-612-6152 Street Reconstruction								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Reconstruction of Grant Road			\$244,400					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
Street maintenance								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>					244,400			
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	50 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Grant Road								
<b>What Source Was Used for the Unit Cost?</b>								
Unit prices achieved in previous contracts								
<b>Other remarks:</b>								
<p>\$244,400 represents the portion of the cost attributed to the City of Crestwood. An additional \$977,500 is to be funded through the grant for the project for a total of \$1,222,000 in construction costs.</p>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-730-7510 Concrete								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Selective Slab Replacement on selected concrete streets			\$82,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Street maintenance								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>						\$82,000		
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Previous costs associated with the program								
<b>Other remarks:</b>								
Materials cost for work to be completed by City crews								



## 2006 Annual Budget

<b>Fund</b>  21	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 21-35-062-612-6156 Microsurfacing								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Surface treatment of selected streets			\$120,410					
<b>Explain the Reason for this Request (describe use and workload):</b> Street maintenance		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>						\$120,410		
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	5 - 7 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Unit prices achieved in previous contracts								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>  21	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 21-35-062-612-6155 Mill and Overlay								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Mill and Overlay Selected Streets			\$340,050					
<b>Explain the Reason for this Request (describe use and workload):</b> Street maintenance		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>						\$340,050		
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	20 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
To be determined								
<b>What Source Was Used for the Unit Cost?</b>								
Unit prices achieved in previous contracts								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2008 Pickup	1	\$17,255	\$17,255					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
This truck has a bed cover and carries survey equipment. Truck is also equipped with power inverter to supply electric for drills used to put out traffic counters. Used daily by the Assistant Director of Public Works.		1						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		801	800	800	850	\$300-\$400	\$300-\$500	\$300-\$500
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	7 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#202	1996 Dodge Dakota Pickup	12 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Truck will be 12 years old in 2008.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2008 four door sedan	1	\$16,434	\$16,434					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Vehicle is driven daily by superintendent		1						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		921	860	860	800	\$300-\$450	\$300-\$450	\$300-\$450
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	7 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#1197	1997 Buick LeSabre	11 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
10 year projections								
<b>Other remarks:</b>								
Vehicle will be 11 years old in 2008								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2008 Asphalt Paver	1	\$36,770	\$36,770					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b>Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Machine will be 20 years old in 2008. Machine is used for asphalt paving of streets and parking lots.		None						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Main-</i>		194	500	500	500	\$100-\$200	\$200-\$300	\$300-\$400
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	15 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#226	1988 Mauldin Asphalt Paver	20 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
This machine will be 20 years old in 2008.								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>		<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
2008 2 1/2 ton Dump truck with salt spreader and plow		1	\$93,878	\$93,878				
<b>Explain the Reason for this Request (describe use and workload):</b>			<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Truck is used for hauling and snow removal.			4					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		3,100	1,800	1,800	1,800	\$800-\$1,000	\$800-\$1,000	\$800-\$1,000
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>								
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Life Expectancy of this Equipment:</b>			
		X				7 years		
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#215	1996 GMC 2 1/2 ton Dump truck	12 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Truck will be 12 years old in 2008. Dump bed and salt spreader have severe rust.								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-730-7510 Concrete								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Selective Slab Replacement on selected concrete streets			\$78,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Street maintenance								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>							\$78,000	
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Previous costs associated with the program								
<b>Other remarks:</b>								
Materials cost for work to be completed by City crews								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
21	35	62					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>							
<b>Full Account Number and Account Description:</b>							
21-35-062-612-6156 Microsurfacing							
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
Surface treatment of selected streets			\$102,840				
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Street maintenance							
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
				2007	2008	2009	2010
<i>Maintenance</i>						\$102,840	
<i>Debt</i>							
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>		
2006	2007	2008	2009	2010	5 - 7 years		
			X				
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
<b>What Source Was Used for the Unit Cost?</b>							
Unit prices achieved in previous contracts							
<b>Other remarks:</b>							



## 2006 Annual Budget

<b>Fund</b>  21	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 21-35-062-612-6155 Mill and Overlay								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Mill and Overlay Selected Streets			\$261,180					
<b>Explain the Reason for this Request (describe use and workload):</b> Required street maintenance		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>							\$261,180	
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	20 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
To be determined								
<b>What Source Was Used for the Unit Cost?</b>								
Unit prices achieved in previous contracts								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-610-6115 Other Professional Services								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Right of Way acquisition for the Pardee Road Bridge Replacement			\$30,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Preliminary work necessary for the replacement of the bridge in 2010								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>							\$30,000	
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010				
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
<b>Other remarks:</b>								
<p>\$30,000 represents the portion of the cost attributed to the City of Crestwood. It is the intention of Department of Public Works staff to apply for a grant for an additional \$120,000 for the project for a total of \$150,000 in estimated engineering design fees.</p>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2009 2 1/2 ton Dump truck with salt spreader and plow	1	\$93,878	\$93,878					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Truck is used for hauling and snow removal.		4						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		2,552	1,800	1,800	2,000	\$2,200	\$400- \$500	\$400- \$500
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#219	1998 Freightliner 2 1/2 ton Dump truck	11 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Vehicle will be 11 years old in 2009. The dump body and salt spreader are rusted.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Park Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2009 1 ton Dump truck	1	\$42,418	\$42,418					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
This truck is used by maintenance staff for hauling and pulling trailers.		2						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>		358	900	800	800	\$800	\$200-\$300	\$200-\$300
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	7 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#18	1997 1 ton Dump Truck	12 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
10 year projections								
<b>Other remarks:</b>								
This truck will be 12 years old in 2009.								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
21-35-062-610-6115 Other Professional Services								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Engineering for the Pardee Road Bridge Replacement			\$30,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Preliminary work necessary for preparation of bridge replacement								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>						\$30,000		
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010				
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
<b>Other remarks:</b>								
<p>\$30,000 represents the portion of the cost attributed to the City of Crestwood. It is the intention of Department of Public Works staff to apply for a grant for an additional \$120,000 for the project for a total of \$150,000 in estimated engineering design fees.</p>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2009 Pickup Truck	1	\$17,255	\$17,255					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
This truck is driven by the street maintenance supervisor		1						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>		526	1,025	1,025	1,025	\$1,025	\$600-\$800	\$600-\$800
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	7 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#201	1996 Dodge Dakota Pickup	13 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
10 year projections								
<b>Other remarks:</b>								
This truck will be 13 years old in 2009.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>		<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
2009 Pickup		1	\$17,255	\$17,255				
<b>Explain the Reason for this Request (describe use and workload):</b>			<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition				
This is a staff car. It is driven daily.			1					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Main-tenance</i>		652	600	600	600	\$600	\$200-\$300	\$200-\$300
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	7 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#1293	1993 Ford Taurus	16 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Budget quote from vendor								
<b>Other remarks:</b>								
Vehicle would be 16 years old in 2009. Replace with pickup truck. Transmission has been replaced.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
21	Public Works	Street Maintenance						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
2010 2 1/2 ton Dump truck with salt spreader and plow	1	\$93,878	\$93,878					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Truck is used for hauling and snow removal.		4						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>		2,807	1,800	1,800	2,000	\$2,200	\$2,500	\$400-\$500
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
				X				
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
#211	1998 Freightliner 2 1/2 ton Dump truck with spreader & plow	12 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b>								
Quote provided by vendor								
<b>Other remarks:</b>								
Vehicle will be 12 years old in 2010. The dump body and salt spreader are rusted.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
21	Public Works	Street Maintenance					
<b>Outlay Request - CAPITAL EQUIPMENT</b>							
<b>Full Account Number and Account Description:</b>							
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
2010 Backhoe	1	\$80,392	\$80,392				
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Backhoe is used for slab removal and other duties.		2					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
				<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>	3,856	3,000	3,000	3,300	\$3,300	\$3,500	\$300-\$400
<i>Debt</i>							
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>				<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>			
				X	15 years		
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
#320	1996 JCB Backhoe	14 years	Trade-in or surplus				
#234	1985 Case Backhoe	25 years	Trade-in with #320				
<b>What Source Was Used for the Unit Cost?</b>							
Quote from vendor							
<b>Other remarks:</b>							
The vendor we purchased the JCB (320) from went out of business in 2004. I now have to get parts from Cooke Sales in Fulton. This has increased the already high amount of downtime. I have tried to keep (234) in good enough condition to use as a back-up when (320) is being repaired. Since unit 234 is so old this is really a waste of money.							



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
21		35	62				
<b>Outlay Request - CAPITAL IMPROVEMENT</b>							
<b>Full Account Number and Account Description:</b>							
21-35-062-730-7510 Concrete							
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
Selective Slab Replacement on selected concrete streets			\$80,000				
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition				
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
				<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>							\$80,000
<i>Debt</i>							
<b>Year in which this Improvement is to Occur:</b>				<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>			
				X	30 years		
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
<b>What Source Was Used for the Unit Cost?</b>							
Previous costs associated with the program							
<b>Other remarks:</b>							
Materials cost for work to be completed by City crews							



## 2006 Annual Budget

<b>Fund</b>  21	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 21-35-062-612-6155 Mill and Overlay								
<b>Description</b>				<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>		
Mill and Overlay Selected Streets						\$169,290		
<b>Explain the Reason for this Request (describe use and workload):</b> Required street maintenance					<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition		
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>								\$169,290
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b> X	20 years			
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b> Unit prices achieved in previous contracts								
<b>Other remarks:</b>   								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
21	35	62					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>							
<b>Full Account Number and Account Description:</b>							
21-35-062-612-6152 Street Reconstruction							
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
Replacement of the Pardee Road Bridge			\$304,000				
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Bridge does not meet federal standards and alignment is dangerous							
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
				2007	2008	2009	2010
<i>Maintenance</i>							\$304,000
<i>Debt</i>							
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>		
2006	2007	2008	2009	2010			
				X			
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
Pardee Road Bridge							
<b>What Source Was Used for the Unit Cost?</b>							
Preliminary Engineering Study							
<b>Other remarks:</b>							
\$304,000 estimate represents 20% of the anticipated \$1.52 million construction costs, 80% of which will be federally reimbursed.							

## City of Crestwood, Missouri

### Capital Request for Fund 23-Park and Stormwater

Department and Division	DH Request CY 2006	DH Projected CY 2007	DH Projected CY 2008	DH Projected CY 2009	DH Projected CY 2010
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#### Parks and Stormwater Fund

#### Public Works Department

Street Maintenance					
Capital Equipment	-		-	-	-
Capital Improvements	-	160,000	200,000	200,000	200,000
Vehicles	-	-			
<b>Sub-Total</b>	-	<b>160,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

Parks Maintenance					
Capital Equipment	-		-	-	-
Capital Improvements	-	33,124	28,839	39,400	10,857
Vehicles	-	-			
<b>Sub-Total</b>	-	<b>33,124</b>	<b>28,839</b>	<b>39,400</b>	<b>10,857</b>

<b>Total Public Works</b>	<u>-</u>	<u>193,124</u>	<u>228,839</u>	<u>239,400</u>	<u>210,857</u>
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#### Parks and Receptions

Recreation Services					
Capital Equipment	47,300		38,600	34,740	56,000
Capital Improvements		4,750	15,000	115,000	57,000
Vehicles	-				-
<b>Sub-Total</b>	<b>47,300</b>	<b>4,750</b>	<b>53,600</b>	<b>149,740</b>	<b>113,000</b>

Historic Facilities					
Capital Equipment	-		-	-	-
Capital Improvements		38,350	2,400	-	-
<b>Sub-Total</b>	-	<b>38,350</b>	<b>2,400</b>	-	-

Aquatic Center					
Capital Equipment		1,350	8,464	1,200	
Capital Improvements		22,800	25,728		24,000
<b>Sub-Total</b>	-	<b>24,150</b>	<b>34,192</b>	<b>1,200</b>	<b>24,000</b>

<b>Total Parks and Recreation</b>	<u>47,300</u>	<u>67,250</u>	<u>90,192</u>	<u>150,940</u>	<u>137,000</u>
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#### Total Park and Stormwater Fund

<b>Capital Equipment</b>	47,300	1,350	47,064	35,940	56,000
<b>Capital Improvements</b>	-	259,024	271,967	354,400	291,857
<b>Vehicles</b>	-	-	-	-	-

<b>Total Park Stormwater Capital Request</b>	<u>47,300</u>	<u>260,374</u>	<u>319,031</u>	<u>390,340</u>	<u>347,857</u>
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# 2006 Annual Budget

<b>Fund</b> 23	<b>Department</b> 50	<b>Division</b> 90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b> 23-50-090-825-8460 Fitness Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Overhead Press (fitness equipment)	1	\$2,400	\$2,400					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<b>Replacement</b> <input type="checkbox"/>					
This is one of the remaining missing pieces to complete the Cybex strength equipment circuit		0	<b>Addition</b> <input checked="" type="checkbox"/>					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>				
\$2,400								15 years
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
None								
<b>What Source Was Used for the Unit Cost?</b>								
Bid from Commercial Fitness Solutions								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-90-090-820-8313 Software licensing								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
RecTrac Software and Related Hardware	1		\$42,500					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input checked="" type="checkbox"/> Addition					
Current recreation software is obsolete and does not provide, facility scheduling, pass management or point of sale capabilities.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-</i>					4,900	\$4,900	*\$13,900	\$4,900
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	10 years			
X								
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
RecWare Software		12 years						
<b>What Source Was Used for the Unit Cost?</b>								
Quote form RecTrac								
<b>Other remarks:</b> * includes WebTrac								
\$42,500 should be the total amount we need for everything including hardware. I am hoping that we can buy the whole system at one time using funds budgeted in 2006. WebTrac should follow in 2009.								



## 2006 Annual Budget

<b>Fund</b>  23	<b>Department</b>  50	<b>Division</b>  90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b> 25-50-090-825-8460 Fitness Equipment								
<b>Description</b>  Exercise Bikes	<b>Number Requested</b>  2	<b>Unit Cost</b>  \$2,400	<b>Total Cost</b>  \$4,800					
<b>Explain the Reason for this Request (describe use and workload):</b> Currently there are 2 bikes in the fitness room. One is over 10 years old and needs to be replaced now. The other (2008) is a replacement for a newer bike purchased in 2003.		<b># of Similar Units on Hand</b>  2	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	5 years			
\$2,400		\$2,400						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Bike	Life Cycle	10+ years	Cardio equipment should be replaced on a 5 year cycle to prevent excessive repair costs and to provide up to date equipment.					
Bike	PreCor	5 years	Trade-in					
<b>What Source Was Used for the Unit Cost?</b> Bid from Fitness Showcase								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	35	62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-35-062-610-6115 Other Professional Services								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Programming, design and estimate of selected storm water projects identified in the storm water master plan			\$120,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
These projects require design which must be completed by an engineering firm.								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>					120,000			
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Proposal from EDSI Engineering								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23		35	62					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-35-062-805-8015 Storm Water Repairs								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Maintenance and Construction of selected storm water projects			\$40,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Required maintenance of storm water problems								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-</i>					40,000			
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
No cost unit, estimate based upon expected number of problems and experience of staff.								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b> Park and Stormwater	<b>Department</b> Public Works	<b>Division</b> Park Maintenance						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 23-35-064-620-6317 (Maintenance and Repair of grounds)								
<b>Description</b>  Spellman Park Maintenance Project	<b>Number Requested</b>  1	<b>Unit Cost</b>  N/A	<b>Total Cost</b>  \$33,124					
<b>Explain the Reason for this Request (describe use and workload):</b>  Required maintenance of existing features within Spellman Park.		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	10 years			
	x							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b> Estimate from the former Park Maintenance Supervisor								
<b>Other remarks:</b>  Estimates for annual maintenance are not provided as these costs are not available for an individual park. Until these improvements are completed, maintenance will be completed on an as-needed basis. The work described above will reduce future maintenance, but that amount cannot be quantified at this time.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6312 M/R Buildings & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Dance Gym Light Fixture Replacement	8 Lights	\$4,750	\$4,750					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Light fixtures are original and ballasts are no longer available for our light fixtures. We have a couple of ballasts on hand to get us through one year.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Light fixtures		26 years	Recommend disposal of the fixtures at the completion of the project.					
<b>What Source Was Used for the Unit Cost?</b>								
Bid from RJP Electric								
<b>Other remarks:</b>								
With the technology in lighting, the room will require less fixtures which will save maintenance time, supply costs and energy, while providing better lighting.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	91						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-091-745-7950 Concession Supplies								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Hot Dog Grill	1	\$1,350	\$1,350					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Current unit is old (from the old pool) and not working well.		1						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	5 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Hot Dog Grill	Star	8 years	Surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Superior Products Website								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23		50	91					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-091-620-6312 M/R Buildings & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Painting of the aquatic center by areas		varies	\$72,528					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Aquatic Center painting								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-</i>								
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	3-4 years			
	\$22,800	\$25,728		\$24,000				
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>		<u>Age</u>	<u>Recommended Disposition</u>				
Lazy River		2007	6 years					
Competition Pool		2008	7 years					
Lazy River		2010	4 years					
<b>What Source Was Used for the Unit Cost?</b>								
Bid from Bazan Painting								
<b>Other remarks:</b>								
A painting plan will be implemented after the PW/Parks merger.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
23	50	92					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>							
<b>Full Account Number and Account Description:</b>							
23-50-092-620-6317 M/R Grounds							
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
Brick Patio and Sidewalk Replacement at Sappington House			\$30,000				
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Current brick sidewalk/patio is in poor condition. All areas have had extensive in-house repairs, but all areas need to be redone. Right now paths are unsafe with large spaces between bricks.							
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
				<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Maintenance</i>							
<i>Debt</i>							
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>		
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	20 years		
	\$30,000						
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
Brick Patio and Walk Replacement		20 years	Brick will be reused when possible.				
<b>What Source Was Used for the Unit Cost?</b>							
Average of 2 bids received from Ken Singleton Building Repair and John Beal Incorporated							
<b>Other remarks:</b>							
If we are able to fund a portion of the project, I plan to ask the Sappington House Foundation to share in the cost.							



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	92						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-092-620-6312 M/R Buildings & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Painting of the Sappington Barn Restaurant	1	\$8,350	\$8,350					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
Existing paint is peeling which has exposed some wood siding, trim and gutters.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	10 years			
	X							
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Painting to include: wood siding, trim, doors, gutters, fence and railing.		15 years	Painting needs to be completed soon. I'm recommending the project for 2007.					
<b>What Source Was Used for the Unit Cost?</b>								
Paul Leicht - Painting Contractor								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23		35	62					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-35-062-805-8015 Storm Water Repairs								
<b>Description</b>		<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
Construction of selected storm water projects identified in the storm water master plan				\$200,000				
<b>Explain the Reason for this Request (describe use and workload):</b>			<b>Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Storm water repair recommended in master plan.								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
<b>Funding Source</b>		<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>						\$200,000		
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Estimate from Storm Water Master Plan								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6313 M/R Other Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Replacement of (2) 119 Gallon Water Heaters at the Community Center	2	\$4,500	\$9,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
15-20 years life expectancy. Units are presently 15 years old.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	15-20 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
119 Gallon Water Heater	Ruud #EGL 120-54-FS	15-18 years	Monitor and replace as it shows deterioration.					
<b>What Source Was Used for the Unit Cost?</b>								
Milford Plumbing Supply								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6313 M/R Other Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Community Center Ice Maker	1	\$2,900	\$2,900					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Machine will be at the end of its useful life.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	15 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Ice Machine	Scottsman	20 years at time of replacement	trade in or surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Superior Products Website								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23		50	90					
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-740-7713								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Chairs for the Community Center	300	\$65	\$19,500					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
The new chairs will replace the existing chairs at the Community Center. The existing chairs are the original chairs purchased when the Community Center opened.		approx 250						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	25 years			
		x						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
approx 250 chairs		30 yrs	surplus					
<b>What Source Was Used for the Unit Cost?</b>								
Director of Parks and Recreation								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b> Park and Stormwater	<b>Department</b> Public Works	<b>Division</b> Park Maintenance						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 23-35-064-620-6317 (Maintenance and Repair of grounds)								
<b>Description</b> Sanders Park Maintenance Project	<b>Number Requested</b> 1	<b>Unit Cost</b> N/A	<b>Total Cost</b> \$28,839					
<b>Explain the Reason for this Request (describe use and workload):</b> Required maintenance of existing features within Sanders Park.		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	10 years			
		x						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b> Estimate from the former Park Maintenance Supervisor								
<b>Other remarks:</b> Estimates for annual maintenance are not provided as these costs are not available for an individual park. Until these improvements are completed, maintenance will be completed on an as-needed basis. The work described above will reduce future maintenance, but that amount cannot be quantified at this time.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	91						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-091-825-8470 Pool Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Replacement of Aquatic Center Shade Structure Tops	16	\$529	\$8,464					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Planned replacement due to age and fading.		16						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	6 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Canvas Top	Sun Port	4 years currently	Pitch					
<b>What Source Was Used for the Unit Cost?</b>								
Sun Port Quote								
<b>Other remarks:</b>								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23		50	92					
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-092-620-6312 M/R Building & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Replace the 2 Electric Panels at the Sappington Barn Restaurant			\$2,400					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Electric panels are old and not adequate for the function of the restaurant.								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	20 years			
		X						
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Electric Panel (2)	Federal Pacific 200 Amp	29 years at replacement	Dispose of after replacement.					
<b>What Source Was Used for the Unit Cost?</b>								
Born Electric Proposal								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-825-8460 Fitness Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Treadmills	3	\$4,800	\$14,400					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
Machines will be at the end of their useful lives.		3						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	5 years			
		(1) \$4,800	(2) \$9,600					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Treadmill	Precor	5 years	Cardio equipment should be replaced on a 5 year cycle to prevent excessive repair costs and to provide up to date equipment.					
<b>What Source Was Used for the Unit Cost?</b>								
Bid from Fitness Showcase								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6312 M/R Buildings & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Rayburn Park Renovation			\$15,000 + 115,000 = 130,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Rayburn Park needs to be renovated as the playground is old, rusty and in poor condition.								
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	20 years			
		\$15,000	\$115,000					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Playground, Surfacing, Path, Benches etc.		20+ years	Should be disposed of at the completion of project.					
<b>What Source Was Used for the Unit Cost?</b>								
Estimate received from Jim Wolterman, SWT Associates.								
<b>Other remarks:</b>								
All or a portion of the construction of the park renovation can be paid from a Municipal Park Grant. If the City has the design and construction documents prepared (\$15,000), an application for grant funding can be prepared and submitted for the construction costs (\$115,000)								



# 2006 Annual Budget

<b>Fund</b>  23	<b>Department</b>  35	<b>Division</b>  62						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 23-35-062-805-8015 Storm Water Repairs								
<b>Description</b>  Construction of selected storm water projects identified in the storm water master plan	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>  \$200,000					
<b>Explain the Reason for this Request (describe use and workload):</b>  Storm water repairs recommended in master plan		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>							\$200,000	
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	30 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b> Estimate from Storm Water Master Plan								
<b>Other remarks:</b>  								



## 2006 Annual Budget

<b>Fund</b> Park and Stormwater	<b>Department</b> Public Works	<b>Division</b> Park Maintenance						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 23-35-064-620-6317 (Maintenance and Repair of grounds)								
<b>Description</b>  Crestwood Park Maintenance Project	<b>Number Requested</b>  1	<b>Unit Cost</b>  N/A	<b>Total Cost</b>  \$39,400					
<b>Explain the Reason for this Request (describe use and workload):</b>  Required maintenance of existing features within Crestwood Park.		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	10 years			
			x					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Estimate from the former Park Maintenance Supervisor								
<b>Other remarks:</b>								
Estimates for annual maintenance are not provided as these costs are not available for an individual park. Until these improvements are completed, maintenance will be completed on an as-needed basis. The work described above will reduce future maintenance, but that amount cannot be quantified at this time.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6313 M/R Other Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Electric Basketball Goal Winches	6	\$990	\$5,940					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
Current winches are original (26 years) and require cranking with a hand drill.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-</i>								
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	20 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Basketball Goal Winch	AALCO	30 years at replacement	Beyond their useful life					
<b>What Source Was Used for the Unit Cost?</b>								
Cassidy Manufacturing Web site.								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-825-8460 Fitness Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Precor Elliptical (fitness equipment)	1	\$4,500	\$4,500					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Machine will be at the end of its useful life.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	5 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Elliptical	Precor	5 years	Cardio equipment should be replaced on a 5 year cycle to prevent excessive repair costs and to provide up to date equipment.					
<b>What Source Was Used for the Unit Cost?</b>								
Bid from Fitness Showcase								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6312 M/R Buildings & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Multi-Purpose Room Light Fixture Replacement	30	\$14,700	\$14,700					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Light fixtures are original and need to be replaced.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-</i> <i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	20 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Light Fixtures		26 years	Recommend disposal of the fixtures at the completion of the project.					
<b>What Source Was Used for the Unit Cost?</b>								
Bid from RJP Electric								
<b>Other remarks:</b>								
With the new technology in lighting, the room will require less fixtures which will save maintenance time, supply costs and energy, while providing better lighting.								



# 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	91						
<b>Outlay Request - CAPITAL EQUIPMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-091-825-8470 Pool Equipment								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
Lifeguard Rescue Tubes	20	\$60	\$1,200					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Tubes will fall apart due to use.		25						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-</i>								
<i>tenance</i>								
<i>Debt</i>								
<b>Year in which this Equipment is to be Purchased and Placed into Service:</b>					<b>Life Expectancy of this Equipment:</b>			
2006	2007	2008	2009	2010	3 years			
			X					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
Rescue Tubes		1 year	Pitch					
<b>What Source Was Used for the Unit Cost?</b>								
Midwest Pool Management								
<b>Other remarks:</b>								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>					
23		35	62				
<b>Outlay Request - CAPITAL IMPROVEMENT</b>							
<b>Full Account Number and Account Description:</b>							
23-35-062-805-8015 Storm Water Repairs							
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>				
Construction of selected storm water projects identified in the storm water master plan			\$200,000				
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement <input type="checkbox"/> Addition				
Storm water repairs recommended in master plan							
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>							
<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
				2007	2008	2009	2010
<i>Maintenance</i>							\$200,000
<i>Debt</i>							
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>		
2006	2007	2008	2009	2010	30 years		
				X			
<b>Specify items to be replaced</b>							
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>				
<b>What Source Was Used for the Unit Cost?</b>							
Estimate from Storm Water Master Plan							
<b>Other remarks:</b>							



## 2006 Annual Budget

<b>Fund</b> Park and Stormwater	<b>Department</b> Public Works	<b>Division</b> Park Maintenance						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b> 23-35-064-620-6317 (Maintenance and Repair of grounds)								
<b>Description</b>  2010 Park Maintenance Project	<b>Number Requested</b>  1	<b>Unit Cost</b>  N/A	<b>Total Cost</b>  \$10,857					
<b>Explain the Reason for this Request (describe use and workload):</b>  Required maintenance of existing features within Whitecliff Park and the Sappington House.		<b># of Similar Units on Hand</b>	<input type="checkbox"/> Replacement  <input type="checkbox"/> Addition					
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Maintenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	10 years			
			x					
<b>Specify items to be replaced</b>								
<u>Item</u>	<u>Make</u>	<u>Age</u>	<u>Recommended Disposition</u>					
<b>What Source Was Used for the Unit Cost?</b>								
Estimate from the former Park Maintenance Supervisor								
<b>Other remarks:</b>								
Estimates for annual maintenance are not provided as these costs are not available for an individual park. Until these improvements are completed, maintenance will be completed on an as-needed basis. The work described above will reduce future maintenance, but that amount cannot be quantified at this time.								



## 2006 Annual Budget

<b>Fund</b>	<b>Department</b>	<b>Division</b>						
23	50	90						
<b>Outlay Request - CAPITAL IMPROVEMENT</b>								
<b>Full Account Number and Account Description:</b>								
23-50-090-620-6312 M/R Buildings & Facilities								
<b>Description</b>	<b>Number Requested</b>	<b>Unit Cost</b>	<b>Total Cost</b>					
HVAC Unit Replacement	4	varies	\$40,000					
<b>Explain the Reason for this Request (describe use and workload):</b>		<b># of Similar Units on Hand</b>	<input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Addition					
Replacement of HVAC units at the Community Center. These will be further analyzed and a replacement plan implemented after the PW/Parks Rec. merger.		0						
<b>Estimated Annual Maintenance and Operating Costs (Including Debt Repayment)</b>								
	<b>Funding Source</b>	<b>Actual Cost Prior Year 2004</b>	<b>Estimated Current Year 2005</b>	<b>Budget Year 2006</b>	<b>Future Years</b>			
					2007	2008	2009	2010
<i>Main-tenance</i>								
<i>Debt</i>								
<b>Year in which this Improvement is to Occur:</b>					<b>Life Expectancy of this Improvement:</b>			
2006	2007	2008	2009	2010	10 years			
				40,000				
<b>Specify items to be replaced</b>								
<u>Item</u> Replace four HVAC units at the Community Center.								
<b>What Source Was Used for the Unit Cost?</b>								
Past bids for similar units.								
<b>Other remarks:</b>								





# **Debt Service Funds**

## **Certificates of Participation 2001**

The Certificates of Participation (COPS) were established in 2001 to provide funds to pay or reimburse the City for the costs of constructing, equipping, operating and maintaining a new Aquatic Center. The Aquatic Center was built in Whitecliff Park and was open for operation in the summer season of 2002.

The COPS 2001 series are repaid from the Park/Stormwater Fund, which is funded by a half cent dedicated sales tax for Park and Stormwater improvements. This tax was passed by the voters in August of 2001.

**CITY OF CRESTWOOD, MISSOURI  
 CERTIFICATES OF PARTICIPATION SERIES 2001  
 ISSUED MAY 1, 2001 FOR \$8,495,000  
 AQUATIC CENTER**

**PRINCIPAL AND INTEREST FUNDING SOURCE: 1/2% PARK AND STORMWATER SALES TAX**

**DEBT SERVICE PAYMENT SCHEDULE**

Budget Year	Check Number	Date Due	Date Paid	Interest Rate	Actual		Projected		Annual Debt Service		Outstanding Principal
					Principal	Interest	Principal	Interest	Paid To-Date	Projected	
FY 2002	27179	10/1/2001	10/20/2001		-	155,517.80	-	160,955.21	155,517.80	160,955.21	8,495,000
	27398	4/1/2002	3/19/2002		-	167,601.29	-	193,146.25	167,601.29	193,146.25	
FY 2003	71632	10/1/2002	9/12/2002		-	171,908.05	-	193,146.25	171,908.05	193,146.25	7,795,000
	73498	4/1/2003	3/25/2003	3.90%	681,349.40	193,050.71	700,000.00	193,146.25	874,400.11	893,146.25	
FY 2004	wire	10/1/2003	10/1/2003		-	179,496.25	-	179,496.25	179,496.25	179,496.25	7,070,000
	77394	4/1/2004	3/24/2004	4.10%	710,201.88	179,479.08	725,000.00	179,496.25	889,680.96	904,496.25	
FY 2004	79420	10/1/2004	9/27/2004		-	164,628.44	-	164,633.75	164,628.44	164,633.75	
CY 2005	1008	4/1/2005	3/29/2004	4.20%	726,261.88	164,618.62	755,000.00	164,633.75	890,880.50	919,633.75	6,315,000
	83320	10/1/2005	9/14/2005		-	148,759.71	-	148,778.75	148,759.71	148,778.75	
CY 2006		4/1/2006		4.35%			785,000.00	148,778.75	-	933,778.75	5,530,000
		10/1/2006			-		-	131,705.00	-	131,705.00	
CY 2007		4/1/2007		4.50%			820,000.00	131,705.00	-	951,705.00	4,710,000
		10/1/2007			-		-	113,255.00	-	113,255.00	
CY 2008		4/1/2008		4.60%			860,000.00	113,255.00	-	973,255.00	3,850,000
		10/1/2008			-		-	93,475.00	-	93,475.00	
CY 2009		4/1/2009		4.70%			895,000.00	93,475.00	-	988,475.00	2,955,000
		10/1/2009			-		-	72,442.50	-	72,442.50	
CY 2010		4/1/2010		4.80%			940,000.00	72,442.50	-	1,012,442.50	2,015,000
		10/1/2010			-		-	49,882.50	-	49,882.50	
CY 2011		4/1/2011		4.90%			985,000.00	49,882.50	-	1,034,882.50	1,030,000
		10/1/2011			-		-	25,750.00	-	25,750.00	
CY 2012		4/1/2012		5.00%			1,030,000.00	25,750.00	-	1,055,750.00	-
<b>Totals</b>					<b>2,117,813.16</b>	<b>1,525,059.95</b>	<b>8,495,000.00</b>	<b>2,699,231.46</b>	<b>3,642,873.11</b>	<b>11,194,231.46</b>	

## **Sewer Lateral Fund**

Effective January 1, 1999, City of Crestwood voters adopted a maximum annual fee of \$28 to pay for certain repairs to damaged sewer lateral lines. This tax is levied with the Real Estate taxes collected by St. Louis County. The Sewer Lateral Program is funded through a tax collected from residents for the purpose of repairing residential sewer lateral lines. The current policy was amended in 2005, and states that the owner of a single family home, a duplex or an apartment development 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 an owner is experiencing problems with the sewer lateral service line and a plumbing company cannot open the line, the City's contractor will cable and investigate the sewer lateral line. If it is determined that a break has occurred, the portion of the line damaged will be repaired using the funds from this tax. The corrective work is limited to excavation, repair or replacement of the defective portion of the line, installation of clean-out, backfilling, and seeding and placement of straw mulch on the disturbed portion of the site.

The money that is collected for this Fund will be invested by the City until needed. Any interest earned is added to the Fund. The money in the fund is used only for sewer lateral repairs.

**City of Crestwood, Missouri  
Sewer Lateral Fund Balance**

Fiscal Year Ended June 30, 1999	
Revenues	120,846
Expenditures	98,083
Revenues Over/(Under) Expenditures	<u>22,763</u>
Change to Fund Balance	<u>22,763</u>
<b>Fund Balance June 30, 1999</b>	<b><u>22,763</u></b>
Fiscal Year Ended June 30, 2000	
Revenues	144,331
Expenditures	176,170
Revenues Over/(Under) Expenditures	<u>(31,839)</u>
Change to Fund Balance	<u>(31,839)</u>
<b>Fund Balance June 30, 2000</b>	<b><u>(9,076)</u></b>
Fiscal Year Ended June 30, 2001	
Revenues	139,404
Expenditures	154,210
Revenues Over/(Under) Expenditures	<u>(14,806)</u>
Change to Fund Balance	<u>(14,806)</u>
<b>Fund Balance June 30, 2001</b>	<b><u>(23,882)</u></b>
Fiscal Year Ended June 30, 2002	
Revenues	138,312
Expenditures	83,723
Revenues Over/(Under) Expenditures	<u>54,589</u>
Change to Fund Balance	<u>54,589</u>
<b>Fund Balance June 30, 2002</b>	<b><u>30,707</u></b>
Fiscal Year Ended June 30, 2003	
Revenues	139,711
Expenditures	71,888
Revenues Over/(Under) Expenditures	<u>67,823</u>
Change to Fund Balance	<u>67,823</u>
<b>Fund Balance June 30, 2003</b>	<b><u>98,530</u></b>
Fiscal Year Ended June 30, 2004	
Cash Basis Revenues	141,491
Cash Basis Expenditures	86,965
Revenues Over/(Under) Expenditures	<u>54,526</u>
Change to Fund Balance	<u>54,526</u>
<b>Fund Balance June 30, 2004</b>	<b><u>153,056</u></b>
Appropriations Ordinance Year Ending December 31, 2004	
Projected Revenues	137,022
Projected Expenditures	22,956
Projected Revenues Over/(Under) Expenditures	<u>114,066</u>
Change to Fund Balance	<u>114,066</u>
<b>Fund Balance December 31, 2004</b>	<b><u>267,122</u></b>
Proposed Budget for the Calendar Year Ending December 31, 2005	
Projected Revenues	139,000
Projected Expenditures	125,000
Projected Revenues Over/(Under) Expenditures	<u>14,000</u>
Change to Fund Balance	<u>14,000</u>
<b>Fund Balance December 31, 2005</b>	<b><u>281,122</u></b>
Proposed Budget for the Calendar Year Ending December 31, 2006	
Projected Revenues	139,000
Projected Expenditures	125,000
Projected Revenues Over/(Under) Expenditures	<u>14,000</u>
Change to Fund Balance	<u>14,000</u>
<b>Fund Balance December 31, 2006</b>	<b><u>295,122</u></b>

## Personnel

The City of Crestwood is a service-oriented organization. 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 expended on salaries and benefits to employees who in turn provide services to the citizens and to the City of Crestwood. In CY 2006, it is estimated that the Personnel budgets for all departments within the General Fund will comprise 75% of total expenditures from the General Fund.

In CY 2006 the Park and Stormwater Fund will capture all personnel costs associated with the Recreation Department and Park Maintenance. These personnel budgets account for 28% of the total Park and Stormwater Expenditures.

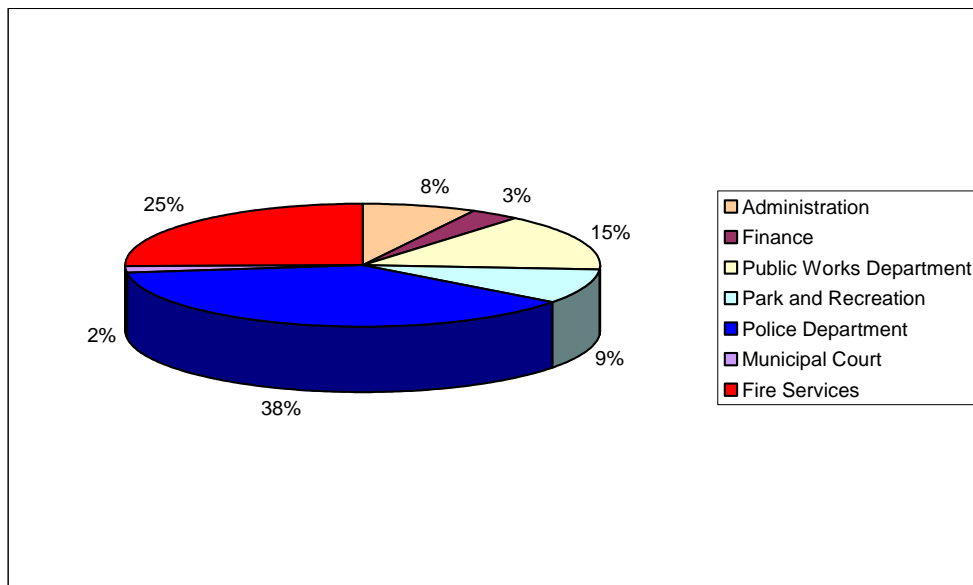
Within the Department of Public Works, there are employees who work part of the time on street projects and stormwater projects; however, the entire salary is paid out of the General Fund. Since the Capital Improvement Fund should capture the time spent on streets and the Parks and Stormwater Fund should capture time spent on park maintenance and/or stormwater projects, the City has established a Capital Improvement Internal Service Fund and a Park and Stormwater Internal Service Fund. A percent estimate of the amount of time each employee within the Department of Public Works spends on streets and on stormwater projects was determined. This percentage estimate is applied to each person's salary and then it is determine how much of the salary should be captured by the Park and Stormwater Fund and the Capital Improvement Funds. The Internal Service Funds then repays the salaries to the General Fund in the amount determined by the percentage estimates.

Between CY 2005, and CY 2006, there has been a significant decline in personnel in the Parks and Recreation Department and the Public Works Department due to the reorganization of the two departments into one consolidated department. The Parks and Recreation and Public Works Department will merge into the Department of Public Services for CY 2006. Steps are already being taken to complete this merge by January 1, 2006. The new Department of Public Services will be set up in such a manner to optimally use available staff to continue a high level of service to the residents in the City of Crestwood. Additionally, merging the two departments allows the City to further consolidate staff and allow the department to pool its resources. The effect of this merge has been a further reduction in personnel for CY 2006.

The chart below identifies the number of employees in each department for all funds.

**All Funds-Staffing by Department Proposed in CY 2006**

By Percent Total



**Staffing by comparison by Department in full- time equivalents**

Departments	FY 2002 Adopted	FY 2003 Adopted	FY 2004 Adopted	FY 2005 Adopted	FY 2006 Proposed
Administration	5.50	7.50	6.75	8.75	8.25
Finance	3.00	3.00	3.00	3.75	3.75
Department of Public Services					
Public Works Department	21.00	21.00	20.00	19.00	16.00
Park and Recreation	24.25	22.50	13.75	13.75	9.75
Police Department	45.00	45.00	41.75	41.75	40.75
Municipal Court	1.50	1.50	1.50	1.50	1.75
Fire Services	30.00	30.00	28.00	28.00	27.00
<b>Total Full-Time Equivalent Positions</b>	<b>130.25</b>	<b>130.50</b>	<b>114.75</b>	<b>116.50</b>	<b>107.25</b>

Since FY 2002 there has been a significant decline in personnel numbers. This has resulted in savings, which has aided in the stabilization of expenditures in the General Fund. Comparing the full-time positions in FY 2002 and the proposed number of positions in FY 2006, the personnel expenditures have declined by approximately \$700,000, holding all variables constant except for the number of employees. All salaries, for both FY 2002 and FY 2006 were calculated using 95% of the FY 2004 job value. Additionally, if benefits are factored into the cost, the city has saved approximately \$955,000. The benefits are calculated using a 32% factor for general employees and a 38% factor for fire and police employees.

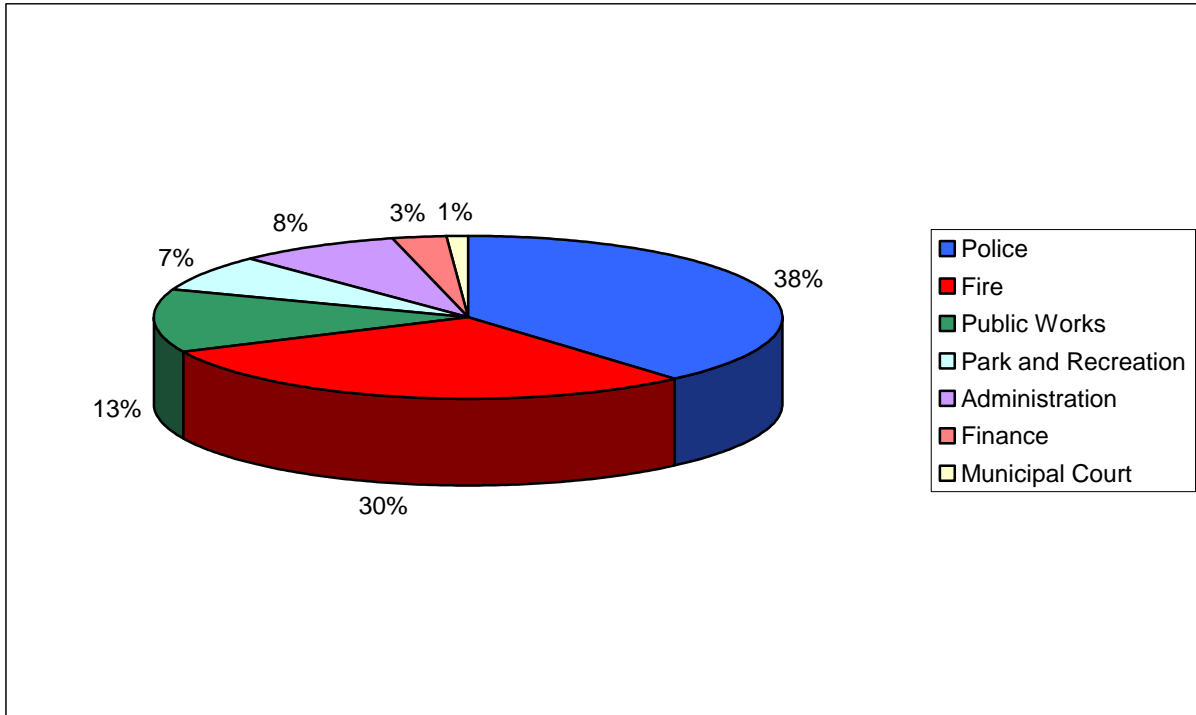
No salary increases have been budgeted for those employees whose confidence level rating is at or above 95% of the respective job value. Beginning July 1, 2004, the City

began holding all salaries at 95% of the job value. Those employees whose salaries are below 95% of the job value are budgeted for a potential salary increase up to 95% of the job value. Job values were not adjusted for this budget; however, staff did conduct a salary survey of nine different municipalities in the area. The median salary for each position was used in the comparison and new job values were established for each position in the City of Crestwood. The effect of the increase in the job values on the personnel budget was calculated. If all employees' salaries were increased to 92% of the new job values, the increase in salaries would be approximately \$53,000 for non-exempt employees and \$19,500 for exempt employees. Increasing employees' salaries to 95% of the new job value would increase personnel cost by \$109,000 for non-exempt employees and \$29,197 for exempt employees. Additionally, if all employees salaries were increase to 95% of the job value at the employee's anniversary date, this constitutes a \$56,000 increase in personnel cost for non-exempt employees and \$9,800 for exempt employees. An increase in the salaries to 95% of the job value at the anniversary date will increase total personnel cost, including benefits, by \$60,500 for non-exempt employees and \$11,000 for exempt employees.

The chart below identifies the personnel expenditures for each Department for all funds.

## All Fund Personnel Expenditures Proposed in CY 2006

By Department




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### General Fund Personnel Expenditures by Department

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Departments	FY 2005	
	Projected	Percent
Police	2,883,064	38.56%
Fire	2,206,625	29.51%
Department of Public Service		
Public Works	943,927	12.62%
Park and Recreation	530,236	7.09%
Administration	615,159	8.23%
Finance	223,747	2.99%
Municipal Court	74,679	1.00%
<b>Total Personnel Expenditures</b>	<b>7,477,437</b>	<b>100%</b>

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A full-time employee receives health, dental and life insurance benefits as well as pension, and paid participation in an Employee Assistance Program. The percent the City pays is identified in the chart below.

Type of Coverage	Percent City pays for Health	Percent City pays for Dental
Employee Only	91%	100%
Employee and Child(ren)	78%	41%
Employee and Spouse	78%	41%
Family	65%	41%

In addition, for part-time employees whose job description requires the employee to work thirty hours a week or more, the City will pay 75% of the amount that the City pays for a full-time employee's health and dental insurance.

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

Since health and dental insurance will be renewed on July 1, 2006, which is the middle of the City's Fiscal Year, the health and dental insurance costs were calculated based on a percentage increase in the middle of the year. To calculate the cost of insurance, staff used a 15% increase for the renewal of health insurance and a 5% increase in the cost of dental insurance. In addition, the new workers' compensation rates will become effective July 1, 2006. An increase of 15% was used to calculate workers' compensation premiums.

## Summary of Full-Time Equivalent for all Departments

	Adopted Positions FY 2002	Adopted Positions FY 2003	Adopted Positions FY 2004	Adopted Positions CY 2005	Proposed Positions CY 2006
<b>Administration</b>					
<b>City Administrator</b>					
FULL-TIME					
City Administrator	1.0	1.0	1.0	-	1.0
Assistant City Administrator	1.0	1.0	-	-	-
Assistant to the City Administrator	-	-	1.0	-	1.0
Administrative Assistant	-	-	-	1.0	-
Office Manager	-	-	-	1.0	-
Executive Secretary	1.0	1.0	1.0	-	1.0
<b>Total City Administrator</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>2.0</b>	<b>3.0</b>
<b>City Clerk Division</b>					
FULL-TIME					
City Clerk	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	-	1.0	-	1.0	1.0
<b>Sub-Total City Clerk</b>	<b>1.0</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>
PART-TIME (FTE)					
Clerk	1.5	1.5	0.75	0.75	0.75
<b>Total City Clerk</b>	<b>2.5</b>	<b>3.5</b>	<b>1.75</b>	<b>2.75</b>	<b>2.75</b>
<b>Economic Development Division</b>					
FULL-TIME					
Economic Development Specialist	-	-	-	1.0	1.0
<b>Total Economic Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>1.0</b>
<b>Management Information Systems</b>					
FULL-TIME					
Internet Design Specialist	-	-	1.0	1.0	-
MIS Coordinator	-	1.0	1.0	1.0	1.0
<b>Total Management Information Systems</b>	<b>-</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>
<b>General Services</b>					
PART-TIME (FTE)					
Receptionist	-	-	-	1.0	0.5
<b>Total General Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.0</b>	<b>0.5</b>
<b>Total Administration</b>	<b>5.50</b>	<b>7.50</b>	<b>6.75</b>	<b>8.75</b>	<b>8.25</b>
<b>Finance Department</b>					
FULL-TIME					
Director of Finance/Personnel	-	-	1.0	1.0	1.0
Finance Officer	1.0	1.0	-	-	-
Accountant	-	-	-	1.0	1.0
Accounts Payable Clerk	1.0	1.0	1.0	1.0	1.0
Payroll Clerk	1.0	1.0	1.0	-	-
<b>Sub-Total Finance</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>
PART-TIME (FTE)					
Payroll Clerk	-	-	-	0.75	0.75
<b>Total Finance</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.75</b>	<b>3.75</b>

## Summary of Full-Time Equivalent for all Departments

	Adopted Positions FY 2002	Adopted Positions FY 2003	Adopted Positions FY 2004	Adopted Positions CY 2005	Proposed Positions CY 2006
<b>Department of Public Services</b>					
<b>Division of Public Works</b>					
<b>General Public Works</b>					
FULL-TIME					
Code Enforcement Officer	1.0	1.0	1.0	1.0	1.0
Building Maintenance Technician	1.0	1.0	1.0	1.0	1.0
<b>Total General Public Works</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Public Works Administration</b>					
FULL-TIME					
Director of Public Services					1.0
Director of Public Works	1.0	1.0	1.0	1.0	
Assistant Director of Public Works	1.0	1.0	1.0	1.0	1.0
CAD Designer	1.0	1.0	1.0	1.0	-
Civil Engineer	1.0	1.0	1.0	-	-
Maintenance Superintendent	-	-	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
Health Inspector	1.0	1.0	-	-	-
<b>Total Public Works Administration</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>5.0</b>	<b>4.0</b>
<b>Street Maintenance</b>					
FULL-TIME					
Street Maintenance Supervisor	-	-	-	1.0	1.0
Street Maintenance Foremen	1.0	1.0	1.0	-	-
Public Works Supervisor	1.0	1.0	-	-	-
Street Supervisor	-	-	-	-	-
Crew Leader	1.0	1.0	1.0	1.0	1.0
Street Maintenance Worker	8.0	8.0	4.0	4.0	4.0
<b>Total Street Maintenance Worker</b>	<b>11.0</b>	<b>11.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Vehicle Maintenance</b>					
FULL-TIME					
Vehicle Maintenance Supervisor	1.0	1.0	1.0	1.0	1.0
Maintenance Mechanic	1.0	1.0	1.0	1.0	-
<b>Total Vehicle Maintenance</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>
<b>Park Maintenance</b>					
FULL-TIME					
Park Maintenance Supervisor	-	-	1.0	1.0	1.0
Crew Leader	-	-	1.0	1.0	-
Park Maintenance Worker	-	-	2.0	2.0	2.0
<b>Total Park Maintenance</b>	<b>-</b>	<b>-</b>	<b>4.0</b>	<b>4.0</b>	<b>3.0</b>
<b>Total Public Works</b>	<b>21.0</b>	<b>21.0</b>	<b>20.0</b>	<b>19.0</b>	<b>16.0</b>
<b>Division of Parks and Recreation</b>					
<b>Community Center</b>					
FULL-TIME					
Director of Parks and Recreation	1.0	1.0	1.0	1.0	-
Building Maintenance Technician	-	-	1.0	1.0	1.0
Recreation Superintendent	1.0	1.0	1.0	1.0	-
Recreation Manager	-	-	-	-	1.0
Recreation Supervisor	2.0	2.0	2.0	2.0	2.0
Custodian	2.0	2.0	2.0	2.0	2.0
Park Ranger	1.0	1.0	1.0	1.0	-
Animal Control	1.0	1.0	1.0	1.0	1.0
Recreation Secretary	1.0	1.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	-	-	-
<b>Sub-Total Community Center</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>8.0</b>
PART-TIME (FTE)					
Custodian	0.75	0.75	0.75	0.75	-
Park Ranger	1.00	1.00	0.75	0.75	-
Secretary	-	-	0.50	0.50	0.75
Clerk	2.5	0.75	0.75	0.75	1.00
<b>Sub-Total Part-Time</b>	<b>4.25</b>	<b>2.50</b>	<b>2.75</b>	<b>2.75</b>	<b>1.75</b>
<b>Total Community Center</b>	<b>14.25</b>	<b>12.50</b>	<b>12.75</b>	<b>12.75</b>	<b>9.75</b>
<b>Historical Facilities</b>					
FULL-TIME					
Sappington House Director	1.0	1.0	1.0	1.0	-
<b>Total Historical Facilities</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>

## Summary of Full-Time Equivalent for all Departments

	Adopted Positions FY 2002	Adopted Positions FY 2003	Adopted Positions FY 2004	Adopted Positions CY 2005	Proposed Positions CY 2006
<b>Department of Public Services Continued</b>					
<b>Division of Parks and Recreation</b>					
<b>Park Maintenance</b>					
FULL-TIME					
Park Operations Superintendent	1.0	1.0	-	-	-
Leadman Operator	1.0	1.0	-	-	-
Maintenance & Repair Worker	1.0	1.0	-	-	-
Horticulture Foreman	1.0	1.0	-	-	-
Forestry Maintenance Worker	1.0	1.0	-	-	-
Park Worker	1.0	1.0	-	-	-
Park Maintenance Worker	3.0	3.0	-	-	-
<b>Total Park Maintenance</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Park and Recreation</b>	<b>24.25</b>	<b>22.50</b>	<b>13.75</b>	<b>13.75</b>	<b>9.75</b>
<b>Total Department of Public Services</b>	<b>45.25</b>	<b>43.50</b>	<b>33.75</b>	<b>32.75</b>	<b>25.75</b>
<b>Police Department</b>					
FULL-TIME					
Chief of Police	1.0	1.0	1.0	1.0	1.0
Commander	1.0	1.0	2.0	2.0	2.0
Lieutenant	3.0	3.0	2.0	2.0	2.0
Sergeant	6.0	6.0	6.0	6.0	6.0
MPO/Senior Detective	2.0	2.0	4.0	4.0	3.0
Police Officer	23.0	23.0	19.0	19.0	20.0
Lead Dispatcher	-	-	1.0	1.0	-
Police Dispatcher	6.0	6.0	5.0	5.0	5.0
Police Records	1.0	1.0	1.0	1.0	1.0
Support Service Coordinator	1.0	1.0	-	-	-
Administrative Secretary	1.0	1.0	-	-	-
<b>Sub-Total Police Department</b>	<b>45.0</b>	<b>45.0</b>	<b>41.0</b>	<b>41.0</b>	<b>40.0</b>
PART-TIME (FTE)					
Executive Secretary	-	-	0.75	0.75	0.75
<b>Total Police Department</b>	<b>45.0</b>	<b>45.0</b>	<b>41.75</b>	<b>41.75</b>	<b>40.75</b>
<b>Fire Services</b>					
FULL-TIME					
Fire Chief	1.0	1.0	1.0	1.0	1.0
Assistant Fire Chief/Fire Marshal	1.0	1.0	1.0	1.0	1.0
Fire Supervisor	6.0	6.0	-	-	-
Fire Captain	-	-	6.0	6.0	6.0
Lieutenant	-	-	3.0	3.0	3.0
Firefighter/Paramedic & Sr. Firefighter	12.0	12.0	9.0	9.0	8.0
Firefighter/Equipment Specialist	-	-	6.0	6.0	6.0
Firefighter	9.0	9.0	1.0	1.0	1.0
Administrative Secretary	1.0	1.0	1.0	1.0	1.0
<b>Total Fire Services</b>	<b>30.0</b>	<b>30.0</b>	<b>28.0</b>	<b>28.0</b>	<b>27.0</b>
<b>Municipal Court Division</b>					
FULL-TIME					
Deputy Court Clerk	1.0	1.0	1.0	1.0	1.0
<b>Sub-Total Court Division</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
PART-TIME (FTE)					
Admin/Court Clerk	0.5	0.5	0.5	0.5	0.75
<b>Total Municipal Court</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>1.75</b>
<b>Total Full Time Positions</b>	<b>130.25</b>	<b>130.50</b>	<b>114.75</b>	<b>116.50</b>	<b>107.25</b>

## Core Values for Crestwood Employees

The City of Crestwood manages its pay and classification system in a manner that promotes and reinforces the positive performance of employees. Based upon a system of seven Core Values, each employee's position description identifies unique characteristics assigned to the tasks and behaviors of the position. Employees are then formally evaluated on an annual basis to determine their relative success at meeting the standards identified in the Core Values for their position. Individual compensation is assigned based upon the employee's performance and value to the organization. By performing work consistent with the level expected for the position, an employee can earn between 92 and 103% of their Job Value. Superior and Exceptional performing employees, who have established themselves over three consecutive rating periods, are eligible for higher percentages of compensation. The theory established in the system relies on the premise that consistently high performing employees are of greater value to the organization. That greater value is determined by the appraisal system and a translation of work product, education, and skills that results in greater service.

1. **Knowledge of the Job** – The City of Crestwood places a value on each employee's effort to maintain the knowledge that is required to perform the various functions of that which leads to the quality of services provided to the public. This category is used to assess the individual employee's current level of knowledge and effort expended to maintain and enhance skills in their particular job.
2. **Dependability** – In any operation that is responsible for providing services to a constituency on a 24/7 basis it is important that those providing the services exhibit a measured level of dependability in availability and completeness of work. This category is used to assess the ability of each employee to meet identified standards regarding the completion of assigned work and attendance. The ability of an employee to report for work and complete assigned tasks is essential to the continuing ethic of the City to provide high levels and timely services to the Community that we serve.
3. **Application of Knowledge of the Job** – Irrespective of the level and amounts of knowledge gained by employees, unless that knowledge is applied in a manner that enhances the delivery of services to the public the organization's knowledge base is severely diminished. This category is used to assess each employee's ability to apply knowledge and skills acquired through education and experience.
4. **Appearance/Demeanor/Presentation** – The City of Crestwood places a high value on each employee's ability and willingness to provide high quality services to the public. Central to that ability and willingness is the need to present an appearance, attitude, and confidence that commands respect and speaks well of the pride the employee displays in their chosen profession. This dimension measures the employee's appearance, demeanor as related to external communications, and presentation with regard to contact with members of the public.
5. **Initiative** – Central to the desire of the City to provide high levels of service, is the key element of recognizing the existence of each employee as an integral factor

necessary to meet those desires. The City places a high value on the commitment of each employee to participate in the service delivery process and recognizes the value of those who demonstrate a willingness and desire to contribute to our ability to accomplish the goals of the City.

**6. Level of Activity** – In all aspects of providing services to the public, the City of Crestwood recognizes that employee positions are created to further that sole purpose. Each position existing within the framework of City Services is designed to accomplish stated tasks. This dimension measures each employee's ability and willingness to accept responsibility for assigned duties, as well as their overall completion in a timely and accurate fashion.

**7. Communications** – The City of Crestwood recognizes that in order to accomplish its primary mission of high levels of services, it is vitally important that each employee participates in the sharing of information that is central to the operation of City services. Internal Communications is the single most often overlooked element of information sharing. It is only when this is accomplished as a basic element of the employee's commitment that all services can operate as desired. This dimension measures the observable characteristics of each employee's willingness and commitment to communicate among peers, with supervisors, subordinates, managers, and across department boundaries.

### Job Values

Department	Employee Name	Position	2006 Job Value	2005 Job Value	2004 Job Value	FY 03 Job Value
Admin	Contract	City Administrator	108,625	108,235	108,235	\$ 102,925.00
Police	Greer, Don	Chief of Police	94,260	88,222	88,222	\$ 90,278.00
Public Works	Eckrich, Jim	Director of Public Works	92,280	87,633	87,633	\$ 83,590.00
Finance	Madrid, Diana	Director of Finance	80,690	74,137	74,137	\$ 74,578.78
Fire Services	Kestler, Karl	Chief of Fire Services	94,260	83,142	83,142	\$ 83,590.00
Police	Appelbaum, III, Len.	Detective	\$ 55,517	\$ 51,829	\$ 51,829	\$ 48,774
Police	Arnoldy, Francis R.	Commander/Services	\$ 72,770	\$ 71,318	\$ 71,318	\$ 71,665
Police	Avery, Kevin J.	Sergeant	\$ 59,629	\$ 57,967	\$ 57,967	\$ 56,890
Police	Baalsman, Jason J.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Bartelme, Jr., Edward	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Fire Services	Bell, Keith R.	Captain	\$ 69,812	\$ 69,812	\$ 69,812	\$ 61,441
Police	Berberich, Chris.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Berry, Jr., Don R.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Recreation	FNU, LNU	Rec. Supervisor	\$ 45,075	\$ 42,970	\$ 42,970	\$ 41,816
Recreation	Bohn, Carl	Custodian	\$ 31,716	\$ 29,208	\$ 29,208	\$ 30,736
Public Works	Brenizer, Larry O.	Veh. Maint. Supv.	\$ 46,621	\$ 46,209	\$ 46,209	\$ 48,774
Fire Services	Broyles, Timothy J.	Sr. Firefighter	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Police	Compton, Ronald K.	Sergeant	\$ 59,629	\$ 57,967	\$ 57,967	\$ 56,890
Admin	Cottle, Kimberly	City Clerk	\$ 60,637	\$ 54,243	\$ 54,243	\$ 56,890
Police	Cottom, John E.	Police Officer	\$ 51,070	\$ 51,070	\$ 51,070	\$ 48,774
Admin	Dailey, Ellen	Economic Dev Spec	\$ 61,287	\$ 61,286	\$ 61,286	\$ -
Police	Davis, Martina	Dispatcher	\$ 38,636	\$ 38,050	\$ 38,050	\$ 38,718
Recreation	DeClue, Rick	Custodian	\$ 31,716	\$ 29,208	\$ 27,748	\$ -
Admin	DePew, Michelle	Accountant	\$ 43,637	\$ 43,637	\$ 36,573	\$ -
Police	Downs, C. Richard	Commander/Inspector	\$ 72,770	\$ 71,318	\$ 71,318	\$ 71,665
Police	Duffield, Sonja M.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Dunn, John	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Public Works	Evering, Joseph J.	St. Maint. Supervisor	\$ 55,076	\$ 51,057	\$ 51,057	\$ 41,816
Police	FNU LNU	Dispatcher	\$ 38,636	\$ 38,050	\$ 38,050	\$ 38,718
Police	Fogelbach, Edward K.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Ford, Michael C.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Admin	Frintrup, Patricia A.	Account Clerk	\$ 40,290	\$ 36,573	\$ 36,573	\$ 35,850
Fire Services	Goss, Wendell A.	Firefighter	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Police	Gray, David E.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Fire Services	Grossenheider, Mike	Captain	\$ 69,812	\$ 69,812	\$ 69,812	\$ 61,441
Fire Services	Guion, Christopher J.	Firefighter	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Public Works	Hanes, Patricia A.	Code Enf. Officer	\$ 45,083	\$ 35,480	\$ 33,268	\$ 35,850
Park Maint	Hibdon, Brian S.	Maintenance Tech.	\$ 39,515	\$ 39,335	\$ 39,334	\$ -
Public Works	Hill, Wendell B.	Maint. Superintendent	\$ 65,578	\$ 59,275	\$ 59,275	\$ 52,676
Police	Hoffmeister, Boyd A.	Detective	\$ 54,127	\$ 52,815	\$ 51,070	\$ 48,774
City Admin	Ingold, Helen	Executive Secretary	\$ 41,044			
Recreation	Irvin, Robert	Custodian	\$ 31,716	\$ 29,208	\$ 51,829	\$ 30,736
Park Maint	Jankowski, Alan	Parks Maint Supervisor	\$ 55,076	\$ 51,057	\$ 41,372	\$ 41,816
Public Works	Jeck, Robert A.	Street Maint.	\$ 36,541	\$ 31,339	\$ 39,335	\$ 38,718
Fire Services	Johnson, Christopher	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Police	Johnson, Lori L.	Executive Secretary	\$ 38,876	\$ 38,876	\$ 38,876	\$ 38,876
Police	Kaeshoefer, Jr., John	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Park Maint	Keightley, Matthew J	Park Maint.	\$ 36,541	\$ 31,339	\$ 31,339	\$ 30,736
Police	Kelley, Patrick S.	Sergeant	\$ 59,629	\$ 57,967	\$ 57,967	\$ 56,890
Fire Services	Kelly, Michael P.	FF/Equip. Spec.	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Police	Keppel, Deanna	Dispatcher	\$ 38,636	\$ 38,050	\$ 38,050	\$ 38,718
Recreation	King, Kathleen	Recreation Secretary	\$ 35,420	\$ 33,268	\$ 33,268	\$ 33,195
Fire Services	Knapp, Thomas A.	Captain	\$ 69,812	\$ 69,812	\$ 69,812	\$ 61,441
Police	Lacy, William Paul	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Lang, Thomas	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Layton, Dennis O.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	LNU, FNU	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Public Works	Martin, Alfred	Street Maint.	\$ 36,541	\$ 31,339	\$ 31,339	\$ -
Police	Meier, Kent R.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Fire Services	Menning, Mark J.	AsstChief/Fire Marshal	\$ 73,130	\$ 72,298	\$ 72,298	\$ 71,665
Fire Services	Merlotti, Michael	Captain	\$ 69,812	\$ 69,812	\$ 69,812	\$ 61,441
Police	Metz, Richard A.	Sergeant	\$ 59,629	\$ 57,967	\$ 57,967	\$ 56,890
Recreation	Meyer, Amy M.	Recreation Manager	\$ 49,000	\$ -	\$ -	\$ -
Fire Services	Morrow, James G.	FF/Equip. Spec.	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Police	Mosby, Douglas L.	Lieutenant	\$ 66,421	\$ 64,093	\$ 64,093	\$ 66,357
Police	Nigles, Larry A.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Nixon, Robert A.	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Police	Noland, Richard A.	MPO	\$ 55,517	\$ 51,829	\$ 51,829	\$ 52,676

Fire Services	Oliveri, David A.	Captain	\$ 69,812	\$ 69,812	\$ 69,812	\$ 61,441
Fire Services	Ostertag, Larry	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Police	Paillou, Michael L.	Sergeant	\$ 59,629	\$ 57,967	\$ 57,967	\$ 56,890
Fire Services	Parker, Keith W.	FF/Equip. Spec.	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Police	Pierce, Donna	Dispatcher	\$ 38,636	\$ 38,050	\$ 38,050	\$ 38,718
Fire Services	Pinkerton, Karen E.	Admin. Secretary	\$ 35,420	\$ 33,268	\$ 33,268	\$ 33,195
Police	Ponticello, Patricia A.	Dispatcher	\$ 48,749	\$ 43,006	\$ 43,006	\$ 38,718
Police	Provaznik, Michael	MPO	\$ 55,517	\$ 51,829	\$ 51,829	\$ 52,676
Fire Services	Reynolds, Terry L.	Sr. Firefighter	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Public Works	Rhymes, Howard	Street Maint.	\$ 36,541	\$ 31,339	\$ 31,339	\$ 30,736
Public Works	Roetemeyer, Joanne	Admin. Secretary	\$ 35,420	\$ 33,268	\$ 33,268	
Police	Roller, Fanny M.	Records Clerk	\$ 38,174	\$ 37,002	\$ 37,002	\$ 38,718
Fire Services	Scarpinato, Christina	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Fire Services	Schneider, Jr., Gary R.	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Fire Services	Schuman, Kevin D.	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Fire Services	Schwering, Jeffrey J.	Sr. Firefighter	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Admin	Shafar, Gordon	MIS Director	\$ 64,461	\$ 59,571	\$ 51,057	\$ 56,890
Fire Services	Shaffrey, Robert A.	Firefighter	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Public Works	Sikorski, Gregory S.	Street Maint.	\$ 36,541	\$ 31,339	\$ 31,339	\$ 35,850
Recreation	FNU LNU	Recreation Supervisor	\$ 45,075	\$ 42,970	\$ 42,970	\$ 41,816
Recreation	Sutton, Susan J.	Animal Control	\$ 38,147	\$ 38,147	\$ 57,967	\$ 35,850
Admin	Tate, Justina	Assistant to the City Adm	\$ 55,866	\$ 49,222	\$ 49,000	
Police	Taylor, Christopher	Police Officer	\$ 54,362	\$ 51,070	\$ 51,070	\$ 48,774
Fire Services	Thomas, Douglas L.	Captain	\$ 69,812	\$ 69,812	\$ 69,812	\$ 61,441
Fire Services	Toelke, Steve E.	Firefighter	\$ 51,766	\$ 51,736	\$ 51,736	\$ 52,676
Public Works	Vonarx, John C.	Bldg. Maint.	\$ 39,515	\$ 39,335	\$ 39,335	\$ 30,736
Admin	Voss, Luann	Court Clerk	\$ 30,988	\$ 30,887	\$ 30,887	
Police	Walsh, John F.	Lieutenant	\$ 66,421	\$ 64,093	\$ 64,093	\$ 66,357
Admin	Weick, Janet	Admin. Secretary	\$ 35,420	\$ 33,268	\$ 33,268	
Fire Services	Weiss, Warren C.	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Fire Services	Westfall, Gary W.	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Public Works	Wilde, Craig	Assist DPW	\$ 62,059	\$ 62,059	\$ 62,059	
Park Maint	Wilks, Matthew S.	Park Maint.	\$ 36,541	\$ 30,964	\$ 31,339	\$ 30,736
Fire Services	Willison, Nancy Ann	FF/Paramedic	\$ 54,127	\$ 52,815	\$ 52,815	\$ 52,676
Public Works	Wilson, Douglas E.	Crew Leader	\$ 44,286	\$ 41,372	\$ 38,718	\$ 35,850
Police	Wunderlich, John W.	Sergeant	\$ 59,629	\$ 57,967	\$ 57,967	\$ 56,890

## Line of Credit

On September 9, 2003, Ordinance Number 3794 was passed by the Board of Aldermen, which authorized the borrowing of sums up to an amount not exceeding \$1,250,000 from Southwest Bank of St. Louis for the express purpose of meeting the operational cash flow needs of the City, to be repaid on or before June 30, 2004.

The City qualified for a tax exempt loan in the amount of \$1,185,000. On September 30, 2003, the City obtained an uncollateralized revolving business note from Southwest Bank in the amount of \$1,185,000 for General Fund operations.

On May 25, 2004, the Board approved Ordinance Number 3835 extending the repayment of the line of credit for the full one year term made available by the Bank to the City, until September 29, 2004.

On September 14, 2004, the Board passed Ordinance Number 3864, authorizing a new revolving business note for General Fund operations not to exceed \$2 million, for the term September 29, 2004 through September 28, 2005. The new uncollateralized \$2 million line of credit paid the outstanding balance and accrued interest of approximately \$1,058,671 to close the first revolving business note.

On September 27, 2005, the Board approved Ordinance Number 3934, authorizing the City to roll-over the uncollateralized \$2 million line of credit with a bridge loan that extended the note through October 31, 2005.

On October 4, 2005, the Board approved Ordinance Number 3936 authorizing the City to increase the uncollateralized bridge loan line of credit from \$2 million to \$3 million through October 31, 2005.

On November 1, 2005, the Board approved Ordinance Number 3942, authorizing the borrowing of sums from Southwest Bank of St. Louis up to an amount not exceeding \$3.5 million pursuant to a line of credit note and promissory note to be repaid on or before October 31, 2006. The notes were collateralized by the City Hall property located at One Detjen Drive (appraised value \$3.1 million) and the Public Works building located at 8645 Pardee Lane (appraised value \$370,000).

On November 4, 2005, the Bank closed the new loan consisting of:

- Facility 1: \$1,500,000 Working Capital Line of Credit.
- Facility 2: \$2,000,000 Amortizing Promissory Note, and

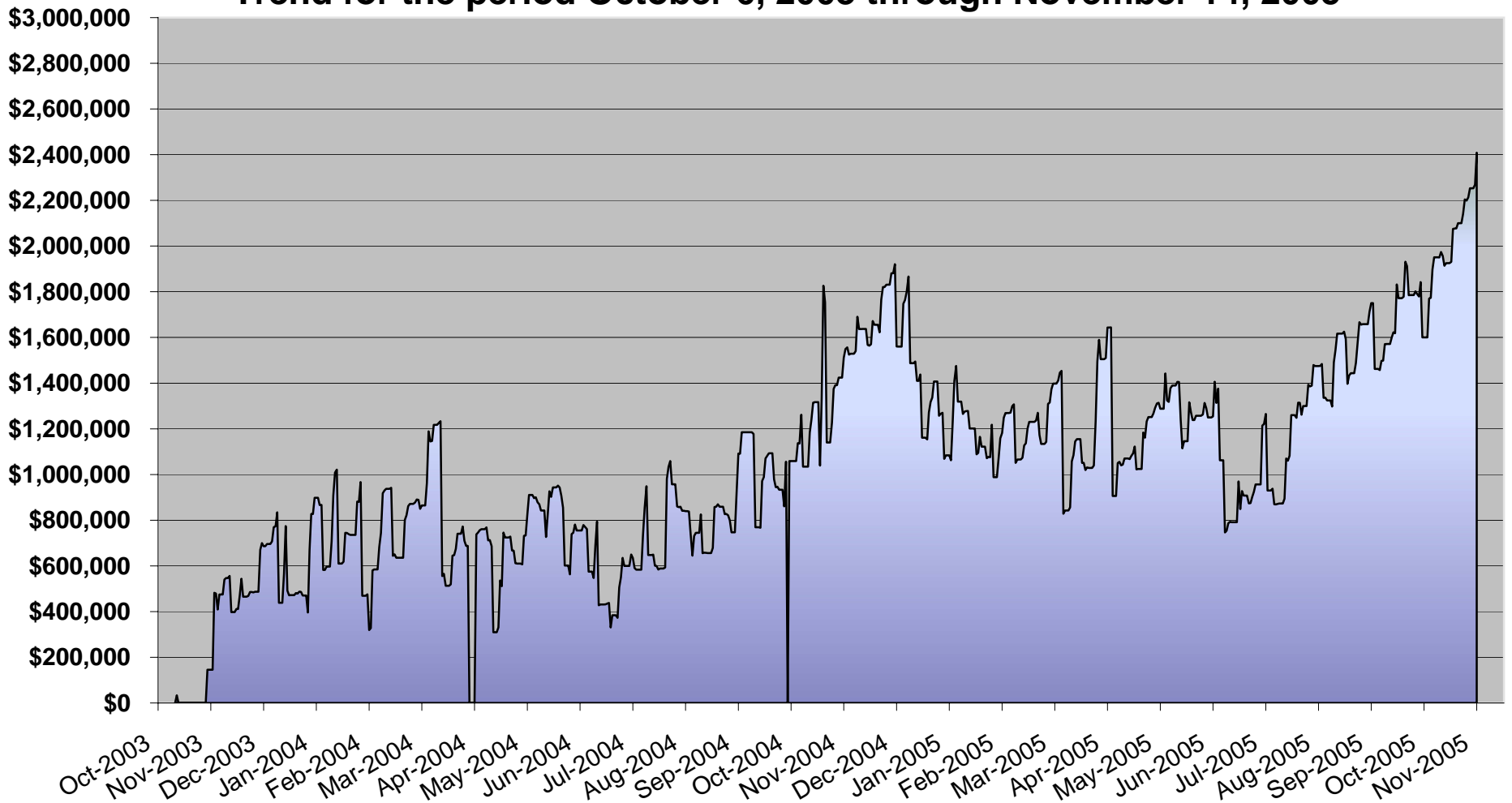
While Southwest Bank recognizes Facilities 1 and 2 and the loans have been closed, the Bank has not moved beyond the \$3 million bridge loan. We anticipate the change over will occur before the end of November 2005.

Attached is a graph that represents the Line of Credit history from October 6, 2003 through November 14, 2005.

# City of Crestwood, Missouri

## General Fund Revolving Business Note

### Trend for the period October 6, 2003 through November 14, 2005



## Glossary of Common Terms

**Ad Valorem Taxes:** General Property Taxes levied on the assessed valuation of real and personal property.

**Appropriation Ordinance:** The official document adopted by the Board of Aldermen establishing the legal authority to incur obligations and to make expenditures of resources.

**Assessed Valuations:** The valuation placed on real estate or other property by a government for the purpose of levying taxes.

**Bond-**A written promise to pay specified sum of money at a specified date with periodic interest payments at a specified rate.

**Bond Counsel:** Legal firm hired to advise the Issuer regarding the legal and tax assurance to the bond purchaser that the bond was legally issued.

**Bonded Debt:** The portion of indebtedness represented by outstanding bonds.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing those expenditures.

**Capital:** Purchase of an asset having a value greater than or equal to \$1,000 and an expected life of over one year.

**Capital Improvement Program:** A plan of proposed capital expenditures and the means of financing them. The capital budget is usually adopted as part of the complete annual budget which includes both operations and capital outlays.

**Capital Projects:** Projects that purchase or construct capital assets.

**Cash Basis:** The method of accounting under which revenues are recorded when received and expenditures are recorded when paid.

**Certificate of Participation:** Securities which represent a share of an issuer's lease payment. When a municipalities finances a public facility through a lease-purchase transaction, the interest in that government's lease payment often is assigned to a third party that issues the Certificates of Participation. The Certificates represent a share of the lease payment received by the investor.

**Debt:** An obligation resulting from the borrowing of money or from the purchase of goods and services

**Debt limit:** The maximum amount of outstanding gross or net debt legally permitted. The limitation is usually a percentage of assessed valuation and may be fixed upon either gross or net debt.

**Debt Service:** The amount of money necessary to pay the interest and principal on an outstanding debt.

**Debt Service Schedule:** A table listing the annual payments necessary to meet debt service requirements over the period of the time the bonds are to be outstanding.

**Depreciation:** An adjustment to book value of a capital asset to recognize the decline in value of an asset due to usage, passage of time, and other similar factors.

**Encumbrances:** Obligations in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Expenditures:** Funds paid or to be paid for acquisition of goods or services.

**Expense:** Charges incurred for operations, maintenance, interest or other charges.

**Fiscal Policy:** The policy relating to budgeting of expenditures and revenues

**Fiscal Year:** A 12-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of the operations.

**Full Faith and Credit:** A pledge of the general taxing power for the payment of debt obligation

**Full Time Equivalents:** Equal to one person based on a 2080 hours a year.

**Fund:** A fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objects.

**Fund Balance:** The excess of the assets of a fund over its liabilities, reserves and carryover.

**General Obligation Bonds:** Debt that is backed by the full faith and credit of a jurisdiction.

**Intergovernmental Revenues:** Revenues from other governments, primarily Federal, State, County grants, but also includes payments from other taxing jurisdictions.

**Investments:** Most commonly, securities held for the production of revenues in the form of interest.

**Liability:** Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

**Liquidity:** The ability to convert an investment to cash promptly with minimum risk to principal or accrued interest.

**Long-Term Debt:** Debt with an original maturity in excess of one year from the date of issuance.

**Management Information Systems:** A division of the Administration Department which provides computer and telecommunications needs to the City, as well as internet design.

**Modified Accrual Basis:** The basis of accounting adapted to the governmental fund type.

**Negotiated Sale:** The sale of a new issue of municipal securities by an issuer through an exclusive agreement with an underwriter or underwriting syndicate selected by the issuer.

**Personnel Cost:** Cost of wages, salaries, retirement, workers compensation, health and dental insurance and other employee benefits for all City employees.

**Revenue Estimates:** A formal estimate of how much revenue will be earned for a specific revenue source for the future fiscal year.

**Transfer:** A transfer is a movement of monies from one fund activity, department, or account to another.

**Sales Tax:** A tax remitted to the City by the State applied to the sales of goods and services within City limits.

**User Fees:** Receipt of a fee for providing a direct and specifically identifiable service to a particular customer