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1-1-2005

## Approved Annual Budget, 2004

City of Glendale

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**ANNUAL BUDGET**  
**OF THE**  
**CITY OF GLENDALE, MISSOURI**  
**FOR THE**  
**FISCAL YEAR**  
**JULY 1, 2003 TO JUNE 30, 2004**

**MAYOR**

**JOHN SCHUSTER**

**BOARD OF ALDERMEN**

|                       |                 |
|-----------------------|-----------------|
| <b>CAROL BAKER</b>    | <b>WARD I</b>   |
| <b>KAY SULLIVAN</b>   | <b>WARD I</b>   |
| <b>GAYLORD RISLEY</b> | <b>WARD II</b>  |
| <b>JOHN BENZ</b>      | <b>WARD II</b>  |
| <b>RICHARD MAGEE</b>  | <b>WARD III</b> |
| <b>DEB VOSS</b>       | <b>WARD III</b> |

**CITY ADMINISTRATOR**

**MICHAEL P. POUNDS**

**TREASURER**

**K. CRAMER LEWIS**

## **CITY OF GLENDALE MISSION STATEMENT**

Over 2,200 families have chosen Glendale as their home. The family atmosphere of the community is created by the churches, schools, neighborhoods and the municipal government that serves the residents. The mission of the elected officials, management and employees of the City of Glendale is to prudently use the resources entrusted to them by the residents to maintain and enhance the quality of life of the residents in the areas of public safety, infrastructure, health, housing and community traditions!



424 N. SAPPINGTON ROAD • GLENDALE, MISSOURI 63122

TELEPHONE (314) 965-3600

FAX (314) 965-4772

June 12, 2003

To the Honorable Mayor and  
Members of the Board of Aldermen  
City of Glendale

Dear Mayor and Members of the Board of Aldermen:

Submitted herewith is the Annual Operating Budget for fiscal year 2003-2004, running from July 1, 2003 through June 30, 2004. This budget complies in full with Chapter 67 of the Revised Statutes of the State of Missouri, which sets forth that appropriations may not exceed projected revenues together with any unencumbered reserve funds from prior years.

General Fund Revenue for FY 2003-2004 is projected to increase by approximately 4.8% from the revised 2002-03 budget, but the proposed revenue estimate will actually be down 2% less from the original budget estimate for a total of \$2,911,480. The expenditure side of the budget is expected to decrease by about ½ a percent from the 2002-2003 revised budget and original budget for a total of \$2,957,997. This declining pattern of growth in the General Fund from the revised budget in the current year is based on sales tax revenue flattening out from previous years. Although the revenue estimates for the General Fund are conservative, if the economy worsens, certain assumptions made in this budget could possibly not come to pass.

Although the 2003-2004 General Fund will operate on a deficit basis this year, the City has sufficient reserves to meet this shortfall between annually collected revenue and expenditures. Expenditure increases in the 2003-2004 budget are mostly related to increases for across-the-board and scheduled step pay increases, increases in health insurance premiums and premium increases in other lines of insurance. Most other General Fund expenditures have been either held at current levels or have been reduced because of this flat pattern of growth in City revenue.

The Capital Improvement Fund totals \$665,070 in revenue and \$686,863 in expenditures for FY 2003-04. Revenue under this fund is projected to be down slightly from the original 2002-2003 Capital Improvement Fund Budget, while expenditures will increase to nearly double the amount of last year as a result of the Sappington Road Project. Revenue is significantly higher than what will be available from the ½-cent capital improvement sales tax, because we have again included a transfer from the Parks and Stormwater Fund and we anticipate receiving \$274,290 in grant funds.

Revenue from the ½-cent Capital Improvement Tax is estimated to come in at \$334,500. The amount of revenue obtained from this source is still affected by how many cities have or have not adopted the ½-cent Capital Improvement Sales Tax. It's overall pattern of growth, however, shows the same stagnant pattern as the one-cent sales tax of the General Fund, because of the economic slow down. Capital Improvement expenditures will exceed annual revenue as a result of the Sappington Road Project, which was always planned to be funded in part from Capital Improvement Fund reserve. The City has been saving for this project for the past several years.

If the economy does not dramatically rebound, we will have to make use of the upcoming fiscal year for planning a strategy to deal with our General Fund revenue needs for the future. It is possible that as early as 2004-2005, the City may have to take specific action, such as going to voters with a tax proposition in order to prevent a potential adverse impact to City operations.

The budget document being presented reflects a great deal of work by many people within the City. The Department Heads, the Administration Staff, and especially former Finance Officer Joan Jadali and new Finance Officer Michael Hilburg, are to be commended for their efforts on the preparation of the 2003-2004 Annual Budget. I believe that this financial plan will provide the citizens of this community a level of municipal services that they expect out of their City government.

Respectively Submitted,



Michael P. Pounds  
City Administrator

**2003-2004 BUDGET**

**CITY OF GLENDALE, MISSOURI**

**TABLE OF CONTENTS**

|       |                                       |     |    |
|-------|---------------------------------------|-----|----|
| I.    | SUMMARY OF BUDGET                     | pg. | 06 |
| II.   | CHAIN OF COMMAND FLOW CHART           | pg. | 09 |
| III.  | MANPOWER AUTHORIZATION CHART          | pg. | 10 |
| IV.   | FISCAL POLICIES/LEASE PURCHASE POLICY | pg. | 12 |
| V.    | ASSESSED VALUATION, TANGIBLE PROPERTY | pg. | 17 |
| VI.   | PROPERTY TAX RATES                    | pg. | 18 |
| VII.  | GENERAL FUND SUMMARY                  | pg. | 20 |
| VIII. | EXPLANATION OF GRAPHS                 | pg. | 29 |
| IX.   | GENERAL FUND REVENUE                  | pg. | 35 |
| X.    | GENERAL FUND EXPENDITURES             | pg. | 37 |
| XI.   | PARKS AND STORMWATER FUND             | pg. | 44 |
| XII.  | SANITATION ENTERPRISE FUND            | pg. | 46 |
| XIII. | POLICE AND FIREMEN'S PENSION FUND     | pg. | 48 |
| XIV.  | SEWERAL LATERAL FUND                  | pg. | 51 |
| XV.   | CAPITAL IMPROVEMENT FUND              | pg. | 53 |

## SUMMARY OF THE BUDGET

**GENERAL FUND:**

|                       |                   |                   |
|-----------------------|-------------------|-------------------|
| Proposed expenditures | \$2,957,947       |                   |
| Projected revenue     |                   | \$2,911,480       |
|                       | <hr/> \$2,957,947 | <hr/> \$2,911,480 |

**PARKS & STORMWATER FUND:**

|                       |                 |                 |
|-----------------------|-----------------|-----------------|
| Proposed expenditures | \$130,500       |                 |
| Projected revenue     |                 | \$130,500       |
|                       | <hr/> \$130,500 | <hr/> \$130,500 |

**SANITATION ENTERPRISE FUND:**

|                       |                 |                 |
|-----------------------|-----------------|-----------------|
| Proposed expenditures | \$546,222       |                 |
| Projected revenue     |                 | \$551,265       |
|                       | <hr/> \$546,222 | <hr/> \$551,265 |

**POLICE & FIREMEN'S PENSION FUND:**

|                       |                 |                 |
|-----------------------|-----------------|-----------------|
| Proposed expenditures | \$131,300       |                 |
| Projected revenue     |                 | \$131,300       |
|                       | <hr/> \$131,300 | <hr/> \$131,300 |

**SEWER LATERAL FUND:**

|                       |                |                |
|-----------------------|----------------|----------------|
| Proposed expenditures | \$65,025       |                |
| Projected revenue     |                | \$65,025       |
|                       | <hr/> \$65,025 | <hr/> \$65,025 |

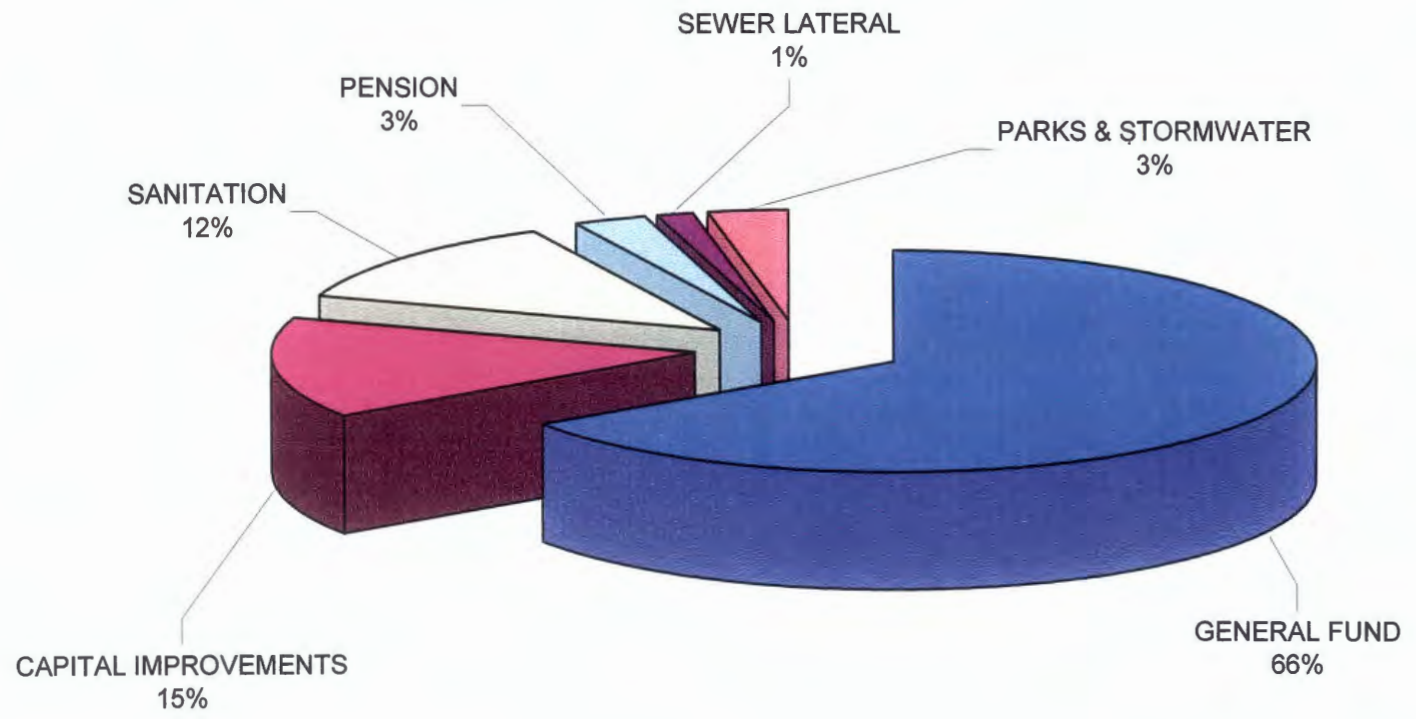
**CAPITAL IMPROVEMENT FUND:**

|                       |                 |                 |
|-----------------------|-----------------|-----------------|
| Proposed expenditures | \$686,863       |                 |
| Projected revenue     |                 | \$665,070       |
|                       | <hr/> \$686,863 | <hr/> \$665,070 |

**GRAND TOTAL ALL FUNDS:**

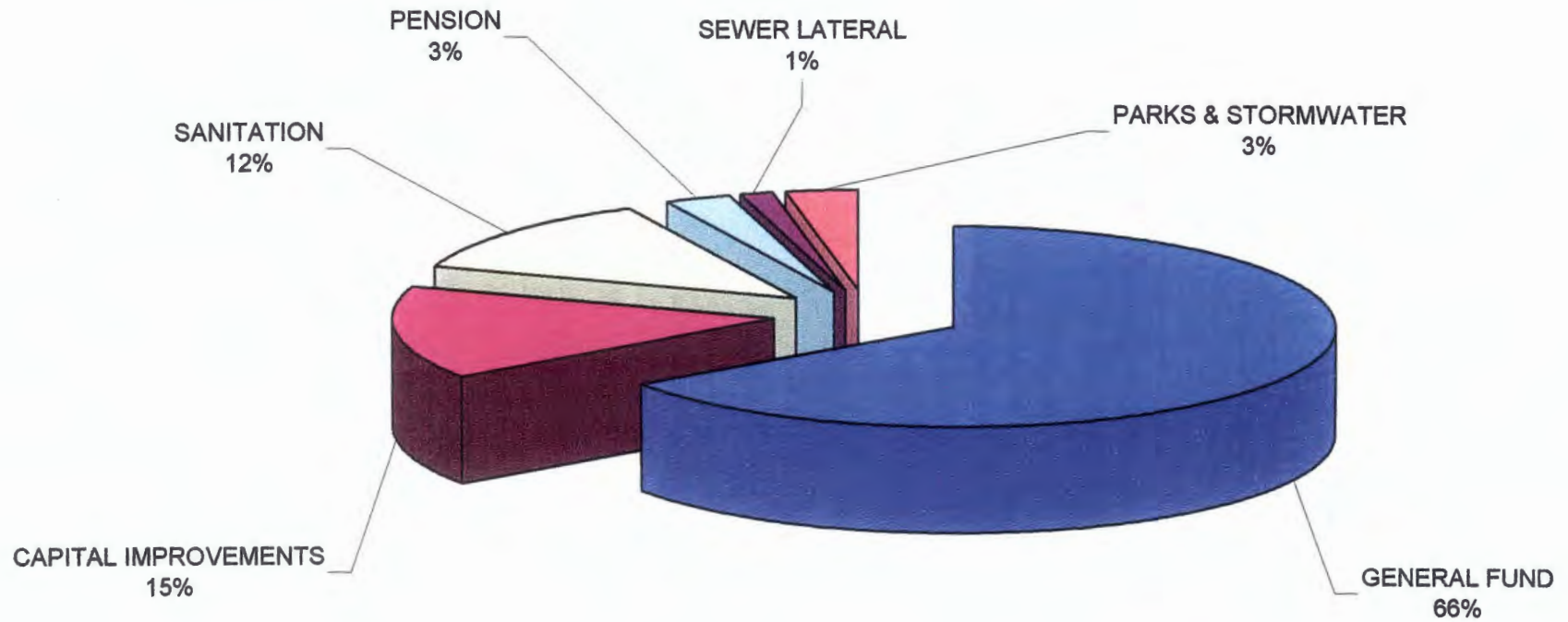
|              |                   |                   |
|--------------|-------------------|-------------------|
| Expenditures | \$4,517,857       |                   |
| Revenue      |                   | \$4,454,640       |
|              | <hr/> \$4,517,857 | <hr/> \$4,454,640 |

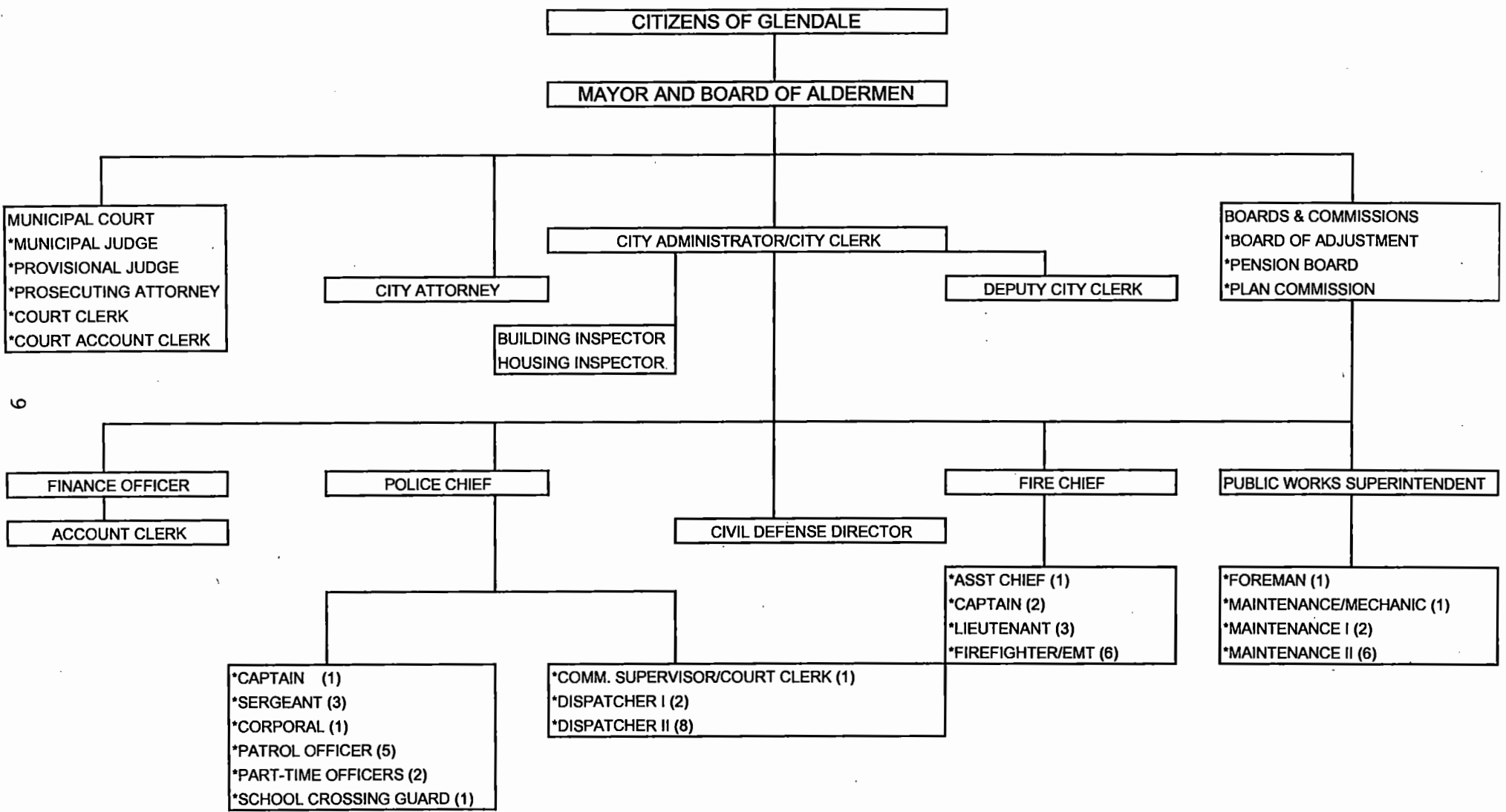
# REVENUE FOR ALL FUNDS FOR THE 03/04 BUDGET





### EXPENDITURES FOR ALL FUNDS FOR THE 03/04 BUDGET





6

**2003-2004 BUDGET  
CITY OF GLENDALE, MISSOURI  
MANPOWER AUTHORIZATION**

| <b>DEPARTMENT<br/>MANPOWER</b> | <b>POSITION</b>                   | <b>2000-01<br/>MANPOWER</b> | <b>2001-02<br/>MANPOWER</b> | <b>2002-03<br/>MANPOWER</b> | <b>2003-04<br/>MANPOWER</b> | <b>NO.</b> |
|--------------------------------|-----------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------|
| Administration                 | City Administrator/<br>City Clerk | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 1          |
|                                | Finance Officer                   | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 1          |
|                                | Deputy City Clerk                 | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 1          |
|                                | Account Clerk (PT) *              | .5                          | .5                          | .5                          | .5                          | 1          |
|                                | Housing Inspector (PT)            | <u>.5</u>                   | <u>.5</u>                   | <u>.5</u>                   | <u>.5</u>                   | <u>1</u>   |
|                                |                                   | 4.0                         | 4.0                         | 4.0                         | 4.0                         | 5          |
| Police                         | Chief                             | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 1          |
|                                | Captain                           | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 1          |
|                                | Sergeant                          | 3.0                         | 3.0                         | 3.0                         | 3.0                         | 3          |
|                                | Corporal                          | .0                          | .0                          | .0                          | 1.0                         | 1          |
|                                | Patrol Officer                    | 6.0                         | 5.0                         | 5.0                         | 5.0                         | 5          |
|                                | Patrol Officer (PT)               | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 2          |
|                                | Crossing Guard (PT)               | <u>.5</u>                   | <u>.5</u>                   | <u>.5</u>                   | <u>.5</u>                   | <u>1</u>   |
|                                |                                   | 12.5                        | 12.5                        | 12.5                        | 12.5                        | 14         |
| Dispatching                    | Communications Super.             | 1.0                         | 1.0                         | 1.0                         | 1.0                         | 1          |
|                                | Dispatcher I                      | 2.0                         | 2.0                         | 2.0                         | 2.0                         | 2          |
|                                | Dispatcher II (PT)                | <u>2.0</u>                  | <u>2.0</u>                  | <u>2.0</u>                  | <u>2.0</u>                  | <u>5</u>   |
|                                | 5.0                               | 5.0                         | 5.0                         | 5.0                         | 8                           |            |

| DEPARTMENT<br>MANPOWER | POSITION               | 2000-01<br>MANPOWER | 2001-02<br>MANPOWER | 2002-03<br>MANPOWER | 2003-04<br>MANPOWER | 2003-04<br>NO. |
|------------------------|------------------------|---------------------|---------------------|---------------------|---------------------|----------------|
| Fire                   | Chief                  | 1.0                 | 1.0                 | 1.0                 | 1.0                 | 1              |
|                        | Assistant Chief        | .0                  | .0                  | 1.0                 | 1.0                 | 1              |
|                        | Captain                | 3.0                 | 3.0                 | 2.0                 | 2.0                 | 2              |
|                        | Lieutenant             | 3.0                 | 3.0                 | 3.0                 | 3.0                 | 3              |
|                        | Firefighter            | <u>6.0</u>          | <u>6.0</u>          | <u>6.0</u>          | <u>6.0</u>          | <u>6</u>       |
|                        |                        | 13.0                | 13.0                | 13.0                | 13.0                | 13             |
| Public Works           | Superintendent         | 1.0                 | 1.0                 | 1.0                 | 1.0                 | 1              |
|                        | Foreman                | 1.0                 | 1.0                 | 1.0                 | 1.0                 | 1              |
|                        | Maintenance I/Mechanic | .0                  | .0                  | .0                  | 1.0                 | 1              |
|                        | Maintenance I          | 3.0                 | 3.0                 | 3.0                 | 2.0                 | 2              |
|                        | Maintenance II (PT)    | <u>1.5</u>          | <u>1.5</u>          | <u>1.5</u>          | <u>1.5</u>          | <u>6</u>       |
|                        |                        | 6.5                 | 6.5                 | 6.5                 | 6.5                 | 11             |
| TOTAL ALL DEPARTMENTS  |                        | 41.0                | 41.0                | 41.0                | 41.0                | 35FT<br>16PT   |
| NET CHANGE             |                        | <u>.0</u>           | <u>.0</u>           | <u>.0</u>           | <u>.0</u>           | 51 TOTAL       |

\* Part-time Account Clerk position is proposed to be funded out of the Sanitation Enterprise Fund.

## **FISCAL POLICIES**

### **PURPOSE:**

The City of Glendale has an important responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan the adequate funding of services and facilities desired and needed by the public.

Our purpose in establishing a formal set of fiscal policies is to ensure that the public's trust is upheld. By adopting a set of fiscal policies, the City will be establishing the framework under which it will conduct its fiscal affairs, ensuring that it is and will continue to be capable of funding and providing outstanding local government services.

### **OBJECTIVES:**

Our fiscal policy has specific objectives designed to ensure our continued fiscal well being. These objectives are:

- A. To protect the governing body's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- B. To enhance the Board of Aldermen's policy-making ability by providing accurate information on program and operating costs.
- C. To assist the sound management of the City government by providing accurate and timely information on current and anticipated financial conditions.
- D. To provide sound principles to guide the important decisions of the Board of Aldermen and of management which have significant fiscal impact.
- E. To set forth operational principles which minimize the cost and financial risk of government consistent with the services desired by the public.
- F. To employ revenue policies which prevent undue or unbalanced reliance on

any one source; which distribute the cost of municipal services fairly and which provide adequate funds to operate desired programs.

- G. To provide and maintain essential public facilities and infrastructure.
- H. To protect and enhance the City's credit rating.
- I. To insure the legal use of all City funds through efficient systems of financial security and internal control.

## **I. REVENUE POLICY**

1. A diversified and stable revenue system will be maintained to shelter the government from short-run fluctuations in any one revenue source.
2. Each existing and potential revenue source will be re-examined annually to insure that they are kept current.
3. One-time revenues will be used only for one-time expenditures. The City will avoid using temporary revenues to fund mainstream services.
4. All revenue forecast shall be conservative.
5. Regular reports comparing actual to budgeted revenues will be prepared by the City Administrator for the Mayor and the Board of Aldermen to keep them abreast of the City's revenues.
6. All City funds shall be (1) safely invested, (2) with a sufficient level of liquidity to meet cash flow needs, and (3) invested at the maximum yield possible consistent with the City's Investment Policy. One hundred percent (100%) of all idle cash will be continuously invested.

## **II. OPERATING BUDGET POLICY**

1. Current operating expenses will not exceed current operating revenues.
2. Regular reports comparing actual to budgeted expenditures will be prepared for the Mayor and Board of Aldermen to keep them abreast of the City's

expenditures.

3. Departmental objectives will be integrated into the City's annual budget.
4. All nonsalary benefits, such as social security, pension and insurance, will be estimated and their impact on the budget annually assessed.
5. Cost analysis of salary increases will include the effect of such increases on the City share of related fringe benefits.

### **III. CAPITAL IMPROVEMENT POLICY**

1. City staff will prepare for the Board's adoption annually a five (5) year Capital Improvement Program (CIP) which will detail each capital project, the estimated cost, the description and fund source.
2. The City will determine and use the most effective and efficient method for financing all new capital projects.

### **IV. ACCOUNTING POLICY**

1. The City will maintain high standards of accounting. Generally Accepted Accounting Principles (GAAP) will be used.
2. An independent annual audit will be performed by a public accounting firm which will issue an official opinion on the annual financial statements and a management letter detailing areas that need improvement. Auditing firm will be changed periodically to insure objectivity and accountability.
3. Full disclosure will be provided in the financial statements.
4. Financial systems will be maintained to monitor expenditures and revenues on a monthly basis, with a thorough analysis and adjustment of the Annual Budget at mid-year and any other appropriate time.
5. The accounting system will provide monthly information about cash position and investment performance.

## **V. DEBT POLICY**

1. Capital projects, financed through bond proceeds, shall be financed for a period not to exceed the useful life of the project.
2. Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.

## **VI. RESERVE POLICY**

1. The City will maintain an unallocated fund balance or retained earnings equal to or greater than 25% of the adopted annual operating budget of the City. These funds will be used to avoid cash-flow interruptions, generate interest income and to pay for certain capital outlays and improvements which do not require debt financing.

## **VII. ENTERPRISE FUND POLICY**

1. Sanitation user charges will be based on cost of services and established to generate sufficient revenues to recover annual system operation costs.

## **VIII. PENSION FUND POLICY**

1. Pension funds will not be commingled with other City funds.



**CITY OF GLENDALE  
LEASE-PURCHASE POLICY**

**PURPOSE**

To provide general guidelines so that this financial tool will be utilized in light of available annual revenue, revenue from prior years and operational needs. The lease-purchase financing tool will be used selectively by the Board of Aldermen to pay for capital outlays that are of an expense that in total may be beyond the scope of annual revenue or would crowd out other worthwhile projects and programs. It is the intent of the City of Glendale to operate under a "pay as you go" philosophy and not to accumulate debt so as to effect the daily operational requirements of the City and its long-term future.

**GUIDELINES**

1. Items to be lease-purchased should be of a sufficient dollar amount to be burdensome from a funding standpoint on the Annual Operating Budget. Based on past experience with our current budget, anything over \$50,000 in cost with an anticipated life span of seven (7) to ten (10) years may be a candidate for the lease-purchasing finance method. Lease-purchasing shall be limited to the financing of capital outlays only.
2. The lease-purchase financing term shall be no less than five (5) years and no greater than ten (10) years. The Board of Aldermen may choose to pay off the balance of any lease-purchase item at any time during its term.
3. Principal payments on a lease-purchase agreement shall be made at least annually subject to the approval of the Board of Aldermen and their desire to pay off the remaining balance of a particular lease purchase. Interest payments for lease-purchase items shall be paid quarterly.
4. The amount and scope of lease-purchasing that will be done at any given time will be subject to certain limitations as follows:
  - A. Lease purchase principal balances shall never be so high they can not be paid off at any time using available revenue.
  - B. No City Department shall have more than one (1) outstanding lease-purchase.
5. Lease-purchasing will be done in accordance with Section 71.680 RSMo and the City of Glendale's Fiscal Policies.

**ASSESSED VALUATION, TANGIBLE PROPERTY**

**CITY OF GLENDALE**

| <b><u>YEAR</u></b> | <b><u>REAL<br/>PROPERTY</u></b> | <b><u>PERSONAL<br/>PROPERTY</u></b> | <b><u>RAILROAD &amp;<br/>UTILITIES</u></b> | <b><u>TOTAL</u></b> |
|--------------------|---------------------------------|-------------------------------------|--|---------------------|
| 1977               | 17,725,060                      | 2,261,530                           | 1,170,581                                  | 21,157,171          |
| 1978               | 17,768,440                      | 2,232,040                           | 1,278,391                                  | 21,278,871          |
| 1979               | 17,838,530                      | 2,354,510                           | 1,340,954                                  | 21,533,944          |
| 1980               | 18,201,300                      | 2,540,640                           | 1,352,503                                  | 22,094,443          |
| 1981               | 18,370,810                      | 2,615,980                           | 1,308,281                                  | 22,295,071          |
| 1982               | 18,522,230                      | 2,648,280                           | 1,258,332                                  | 22,429,842          |
| 1983               | 19,193,570                      | 2,777,850                           | 1,208,598                                  | 23,229,872          |
| 1984               | 19,243,910                      | 3,002,647                           | 1,432,041                                  | 23,455,155          |
| 1985*              | 40,496,958                      | 5,841,756                           | 1,432,041                                  | 47,770,755          |
| 1986               | 40,809,550                      | 6,622,148                           | 1,667,864                                  | 49,099,562          |
| 1987*              | 49,201,940                      | 7,873,650                           | 1,704,810                                  | 58,780,400          |
| 1988               | 49,453,590                      | 8,203,596                           | 1,673,414                                  | 59,330,600          |
| 1989*              | 55,539,240                      | 8,489,961                           | 1,521,533                                  | 65,550,734          |
| 1990               | 55,632,120                      | 9,138,938                           | 1,449,046                                  | 66,220,104          |
| 1991*              | 59,624,040                      | 8,857,135                           | 1,402,414                                  | 69,883,589          |
| 1992               | 59,918,420                      | 9,154,810                           | 1,389,135                                  | 70,462,365          |
| 1993*              | 61,127,290                      | 9,392,558                           | 1,352,739                                  | 71,872,587          |
| 1994               | 61,358,030                      | 9,720,440                           | 1,379,349                                  | 72,457,819          |
| 1995*              | 66,493,060                      | 10,599,239                          | 1,298,705                                  | 78,391,004          |
| 1996               | 66,984,060                      | 11,622,129                          | 1,281,872                                  | 79,888,061          |
| 1997*              | 72,537,200                      | 12,144,956                          | 1,254,915                                  | 85,937,071          |
| 1998               | 72,998,640                      | 11,964,648                          | 1,244,887                                  | 86,208,175          |
| 1999*              | 79,429,940                      | 12,933,128                          | 1,205,182                                  | 93,568,250          |
| 2000               | 79,876,980                      | 14,915,510                          | 1,203,394                                  | 95,995,884          |
| 2001*              | 95,741,560                      | 15,785,427                          | 1,232,747                                  | 112,759,734         |
| 2002               | 95,781,660                      | 14,974,735                          | 1,172,523                                  | 111,928,918         |
| 2003*              | (to be determined)              |                                     |  |                     |

\*Reassessment years

**PROPERTY TAX RATES**

| <b><u>YEAR</u></b>                    | <b><u>RATE</u></b><br><b><u>GENERAL</u></b> | <b><u>PENSION</u></b> | <b><u>TOTAL</u></b> |
|---------------------------------------|---|-----------------------|---------------------|
| 1960                                  | .54   |                       | .54                 |
| 1961                                  | .54   |                       | .54                 |
| 1962                                  | .53   |                       | .53                 |
| 1963                                  | .52   |                       | .52                 |
| 1964                                  | .50   |                       | .50                 |
| 1965                                  | .50   |                       | .50                 |
| 1966                                  | .54   |                       | .54                 |
| 1967                                  | .52   | .04                   | .56                 |
| 1968                                  | .54   | .04                   | .58                 |
| 1969                                  | .56   | .04                   | .60                 |
| 1970                                  | .56   | .04                   | .60                 |
| 1971                                  | .56   | .07                   | .63                 |
| 1972                                  | .48   | .10                   | .58                 |
| 1973                                  | .48   | .10                   | .58                 |
| 1974                                  | .48   | .10                   | .58                 |
| 1975                                  | .48   | .10                   | .58                 |
| 1976                                  | .48   | .10                   | .58                 |
| 1977                                  | .48   | .10                   | .58                 |
| 1978                                  | .48   | .15                   | .63                 |
| 1979                                  | .48   | .17                   | .65                 |
| 1980                                  | .48   | .17                   | .65                 |
| 1981                                  | .48   | .17                   | .65                 |
| 1982                                  | .48   | .17                   | .65                 |
| 1983                                  | .48   | .17                   | .65                 |
| 1984                                  | .48   | .20                   | .68                 |
| 1985 (Reassessment)                   | .24   | .10                   | .34                 |
| 1986                                  | .24   | .10                   | .34                 |
| 1987 (Reassessment)                   | .203  | .084                  | .287                |
| 1988                                  | .203  | .084                  | .287                |
| 1989 (Reassessment)                   | .20   | .087                  | .287                |
| 1990                                  | .20   | .09                   | .29                 |
| 1991 (Reassessment)                   | .20   | .09                   | .29                 |
| 1992 (Increased by Vote<br>of People) | .60   | .09                   | .69                 |

**PROPERTY TAX RATES (CONTINUED)**

| <b><u>YEAR</u></b>  | <b><u>RATE</u></b><br><b><u>GENERAL</u></b> | <b><u>PENSION</u></b>        | <b><u>TOTAL</u></b> |
|---------------------|---|------------------------------|---------------------|
| 1993 (Reassessment) | .60   | .09                          | .69                 |
| 1994                | .60   | .09                          | .69                 |
| 1995 (Reassessment) | .58   | .06 (Voluntarily<br>Reduced) | .64                 |
| 1996                | .52(Voluntarily<br>Reduced)                 | .06                          | .58                 |
| 1997 (Reassessment) | .52   | .06                          | .58                 |
| 1998                | .52   | .06                          | .58                 |
| 1999 (Reassessment) | .51   | .06                          | .57                 |
| 2000                | .51   | .06                          | .57                 |
| 2001 (Reassessment) | .449  | .06                          | .509                |
| 2002                | .514  | .06                          | .574                |
| 2003 (Reassessment) |   |                              |                     |

## 2003-2004 BUDGET

### CITY OF GLENDALE, MISSOURI

#### GENERAL FUND SUMMARY

The General Fund Budget Summary for the 2003-2004 Fiscal Year is expected to rebound on the revenue side of the budget to \$2,911,480 for a 4.8% increase over the revised budget estimate, but the proposed revenue estimate is projected to be 2% lower than the original budget estimate for the 2002-2003 Fiscal Year. On the expenditure side of the General Fund Budget, proposed expenditures will decrease to \$2,957,997 for a decrease of about a half of a percent under the revised and original budget estimates.

During the 1990's, the City experienced several infusions of new revenue in the General Fund, such as the 1992 Property Tax Hike, the Westfall Sales Tax Redistribution, passage of the ½ cent and ¼ cent sales tax and the local option use tax. All these revenue infusions greatly impacted money available in the General Fund Budget for payroll and operating expenses during that decade. However, during the latter part of the 1990's and into this decade, we have also had a few setbacks in our General Fund Revenue picture, which we have been feeling the effects of the past several years.

The first negative impact on revenue occurred in 1998-99 when the Statewide Local Use Tax was struck down by the Court and we were required to give back over \$200,000 that we had in escrow awaiting this decision. The Local Use Tax was part of the Westfall Plan to level the playing field in St. Louis in regard to the sales tax. Under that plan, the wealthier point-of-sale cities gave up the use tax, which would then go to the pool cities and the County to help decrease the disparity in terms of sales tax revenue between the point-of-sale and the pool cities.

The second negative impact on revenue occurred with the 2000 Decennial Census, when our population decreased a little less than 3%, but had the net effect of reducing our 1-cent sales tax distribution by about \$50,000. It also impacted less significantly other population-based revenue sources such as the ½ cent Capital Improvement and Parks and Stormwater Sales Tax, and the Road and Bridge Fund. For a community our size, losing revenue of this amount in one year is difficult to adjust to and or replace.

Lastly and most importantly has been the decline in sales tax revenue as a result of the declining economy in our region and throughout the country. Growth in the sales tax from year to year has been our "bread and butter" in terms of having available funds, payroll upgrades and cost increases relating to operating requirements. In 2001-2002 the City's General Fund Revenue declined about 1%, while the 2002-2003 revenue estimate is predicted to come in at 6.5% less than what was originally budgeted. At this point, we remain hopeful that the FY 2003-2004 revenue estimate will exceed revenue from the previous year.

With the victory in the Iraq War, it is hoped that the economy will begin to show signs of recovery. The 2003-2004 General Fund Budget assumes that there will be some type of economic rebound. We have gotten through all the negatives such as 9-11, Afghanistan, Enron, Arthur Anderson, Worldcom and the Iraq War, so one would think that investors will begin to feel confident about the economy. This budget assumes a rebound, but it also assumes that the rebound will not come in one year and that next year will be another lean year.

The 2003-2004 General Fund Budget will be a deficit budget as a result of increases in personnel related to an across-the-board increase to payroll granted by the Board of Aldermen. The City has sufficient reserve funds for this increase and for any unforeseen expenses through the upcoming fiscal year assuming there is not a rebound. However, if next fiscal year revenue does not improve, the City will have to consider some type of revenue enhancement plan to address General Fund Revenue in future years.

### GENERAL REVENUE FUND

The FY 2003-2004 revenue sources, as a percentage of the General Fund Budget, are broken down as follows:

#### SOURCES OF REVENUE AS A PERCENT OF TOTAL

|                    | 2000-2001<br>ACTUAL | 2001-2002<br>ACTUAL | 2002-2003<br>ESTIMATED | 2003-2004<br>BUDGET |
|--------------------|---------------------|---------------------|------------------------|---------------------|
| Property Taxes     | 17.76%              | 18.70%              | 20.78%                 | 19.86%              |
| Sales & Use Taxes  | 30.35%              | 29.73%              | 28.12%                 | 28.09%              |
| Utility Taxes      | 19.19%              | 16.67%              | 17.66%                 | 17.33%              |
| Fire Contract      | 6.25%               | 6.51%               | 6.53%                  | 6.41%               |
| Intergovt. Revenue | 13.56%              | 13.86%              | 13.24%                 | 13.53%              |
| Licenses & Permits | 4.01%               | 4.76%               | 5.24%                  | 5.49%               |
| Municipal Court    | 5.97%               | 6.47%               | 6.59%                  | 6.44%               |
| Misc. Revenue      | 2.89%               | 3.31%               | 2.56%                  | 2.84%               |
|                    | <u>\$2,743</u>      | <u>\$2,716</u>      | <u>\$2,777</u>         | <u>\$2,911</u>      |

#### TOTAL REVENUE (IN MILLIONS)

#### PROPERTY TAXES (\$578,400)

Property taxes are based on an assessed valuation of \$111,928,918 in 2002. We are anticipating that property tax revenue will grow 3.8% from the revised General Fund Budget last year and 5.9% from the original budget estimate. This year will be a reassessment year, but it is unlikely that we will experience the high rate of growth that we experienced during this fiscal year when we had a 13% increase in real estate taxes, which undoubtedly was a spillover from the last reassessment. Any growth in this year could be tempered as a result of changes in the State Law, which requires that real estate assessed value be broken up into the categories of

residential, commercial and industrial assessed value and that tax rates will have to be set for each category of property.

Construction on room additions and other improvements to homes should continue to have a positive impact on this tax. We continue to see residents add substantial room additions to their homes in an effort to meet the demands of growing families and to add value to their property. We also continue to see a few new homes constructed on vacant lots or new homes constructed after teardowns. Even with the economy in its current state, the building boom has seemingly continued in Glendale.

Another impact in the change in the State Law was the confusion over whether a City could go up to the voter authorized tax ceiling after the effective date of the change of the law if it voluntarily rolled back its tax rate. As a result of this ambiguity in the law, the City chose to increase its property tax rate to the voter approved tax rate ceiling of \$.5152 rather than at the voluntarily reduced rate. The City had voluntarily reduced its property tax rate for six (6) years as result of the passage of the ¼ cent sales tax by the voters in 1996. The property tax would be rolled back to the extent that we projected we would collect under this ¼ cent sales tax. This year we will have to be concerned about the Legislature's consideration of a bill to cap the assessment increase on residential property owned and occupied by senior citizens. With as many senior citizens as Glendale has residing in its community, it would undoubtedly have some impact on the growth of property tax revenue.

#### **SALES TAX AND LOCAL OPTION USE TAX (\$818,000)**

Included under this revenue account is sales tax from the \$.01 countywide sales tax, which we share with other pool cities and the unincorporated areas of the County, and the ¼ cent sales tax that is both pooled and local option. Since 1994, we have obtained a share of the receipts of the sales tax collected by point-of-sale cities with a high per capita sales tax collection, depending how much taxes they are receiving.

For the purpose of this summary, the local option use tax has been included in this section of the summary along with sales tax. The use tax is not a significant revenue source at present, but it may have long term potential if this tax is ever brought to a countywide vote and the tax is collected countywide in the manner prescribed by the Westfall Plan. Under that scenario, the use tax would be shared between the pool cities and the County. The use tax can be argued to the voters as an equity issue to "level the playing field" between local merchants that have to collect sales tax and out-of-town merchants, such as Internet businesses, who are not required to charge sales tax.

Sales tax in 2003-2004 is estimated to increase 4.6%, but will actually be 7.1% less than what we budgeted in the previous year. This budget estimate for sales tax may be somewhat optimistic. The estimate assumes a rebound to 2001-2002 sale tax receipts, which had been substantially lower than the 2000-2001 sales tax total. Although one can never tell exactly about the economy, you would think we are through the worst of the issues effecting the economy such as the Iraq War, Enron, Arthur Anderson, 9-11, etc. Mike Duncan of the County Planning Department, who tracks sales tax and was one of the creator's of the Westfall Plan, was not

overly optimistic about a quick rebound. If the estimate for sales tax does not come to pass, our budget situation next year will worsen considerably.

It is important to note that one of the few revenue sources the City has available that can be counted on to be elastic from year to year is the sales tax. Since the sales tax has been in decline or at best flat in comparison to years in the mid to late 1990's, General Fund spending has been limited accordingly. If the sales tax does not rebound, the City will have to consider revenue enhancement alternatives in the near future in order to maintain spending at a level to insure continued operations of City Departments so as to provide the caliber of services residents expect.

### **UTILITY TAXES (\$504,550)**

Utility taxes are estimated to come in at \$504,550 or 2.8% over the revised budget estimate for 2002-2003 and 4.2% over what we originally budgeted. Last year, we had to reduce the budget estimate for this revenue category from the previous year because receipts were higher than usual as a result of the colder winter we experienced in 2000-2001. Gas, electric and water gross receipts taxes are difficult to predict from year to year because of the variation in weather conditions. If weather is abnormally hot, cold, wet or dry, the weather will have an impact on these revenue sources. For example, if there is a high demand for gas, revenue will not only be impacted by volume of gas sold, but the price on the open market. Laclede Gas, with the approval of the PSC, can pass on price increases for gas to consumers. According to Laclede Gas, last winter was fairly normal in terms of cold weather days and they don't plan any significant increases to their rates in the upcoming year.

Over the past several years, AmerenUE has reduced its rates for overall reduction in revenue of \$100,000,000. In the next few years, AmerenUE will be attempting to get some of that revenue back through modest increases to basic rates adding up to about 5.9% over 3 years if the PSC approves. Although there have undoubtedly been rate reductions overall in the AmerenUE service, our revenue from electric gross receipts to the City have not been obviously impacted. In a long-term sense, it will have an impact, but in the short run, the highs and lows of the weather seem to be a greater determining factor.

Missouri American Water Company indicates that they will be asking from the PSC for a 5% increase that would be effective in April, 2004. As that increase will be in the last quarter of the year, this rate increase is not assumed to have a significant impact on water gross receipts. Last year, gross receipts from the water company were expected to be up 18%, largely as a result of dry weather conditions. This year's proposed estimate has been scaled back to half that increase, because those dry conditions cannot be counted for the upcoming year. Missouri- American Water Company has been bought out by a German firm, so it will be interesting to see how this change in ownership will effect their rate and operations philosophy.

As in previous years, there are no anticipated rate increases planned by Southwestern Bell and the only increases to their gross receipts will be as a result of the introduction of new product lines. Gross receipts on phone service may become a potential area of new growth in revenue if cities are successful in their lawsuit against the various cell phone companies, who are not



paying gross receipts in the manner of Southwestern Bell and some of the other carriers using overhead phone lines. As you recall, the Board of Aldermen agreed to participate in this lawsuit, which is being spearheaded by the City of University City. However, recent attempts in the Legislature to cap the dollar amount that cities can collect gross receipts is a potentially disastrous development if this legislation is passed and it applies to the gross receipts collected on utilities.

### **INTERGOVERNMENTAL REVENUE (\$580,500)**

Revenue from the Warson Woods Fire contract will increase 2.75% from both the revised estimate and the original budget estimate for Fiscal Year 2002-2003. For the first nine months of the upcoming fiscal year, the monthly rate will be \$15,210.86, while the last three months will be dependent upon the Consumer Price Index for Municipal and Clerical Workers for the St. Louis area. The total revenue under this contract is estimated to be \$186,500. The upcoming fiscal year will be the last year of this current five (5) year contract with Warson Woods.

The voters rejected last year's ballot initiative to increase the gasoline tax. Under that proposal, 15% of the funds generated from the sales tax would go to the cities on a population basis. Gas tax has been down the past few years presumably because of the economic downturn. People may be staying close to home and not taking as many trips. With gas prices being up, people may be trying to conserve on gas. If the economy turns around, hopefully this revenue will resume to a more normal pattern of growth. The Road and Bridge Fund, which is based on a rate of 10.5 cents per \$100 assessed valuation, should experience growth of around 2% this year as result of reassessment. Cigarette taxes will continue to be on a flat trend as societal views on smoking tend to be negative and as added taxes and court settlements price smokers out of the habit.

Revenue will increase in the Intergovernmental Revenue account classification by 5.7% from the revised, but it is actually down 2.8% from the original budget estimate for 2002-2003.

### **OTHER REVENUE (\$430,030)**

The most significant source of revenue under this classification is revenue generated from Municipal Court. Revenue from Municipal Court is estimated to increase by 2.5% from the revised budget estimate, but this year's proposed estimate will actually decrease 12.6% from the original budget for 2002-2003. Although Municipal Court increased some fines over the past 18 months, revenue did not come in anywhere near the amount we had projected. Some of this may have been as result of losing one of our better traffic officers this year. However, the most likely reason why revenue in this area is not increasing as projected is that it was based erroneously on several outstanding years in the mid 1990's. Revenue from court has never come close to reaching that amount in the years before or after those above normal years.

Cable revenue is expected to increase to about 7%, because of their continued rate increases that seems to happen about every six months. However, as a result of a recent FCC ruling regarding online services, the annual rate of growth of the cable franchise fees could be impacted adversely. This is a very disappointing decision as Internet Services will be a continued growth

area for Charter Communications. This ruling was mentioned in last year's budget narrative and as of this time, it is difficult to tell how much this has impacted our franchise fees from Charter Communications, if at all.

We should feel the full effect this year of changes in building permit and inspection fees. Last year, we had less than ¾ of the year under this new fee schedule. In addition, by the time we implemented these new fees, a significant part of the construction season was over. Since we did not get a full year under this new fee schedule, we are anticipating an increase of 16% in these revenue accounts.

Revenue from this account classification area is expected to increase by 7.7% from the revised budget and 8.6% from the original budget for FY 2002-2003.

**GENERAL FUND EXPENDITURES**

Estimated General Fund expenditures for the 2003-2004 Fiscal Year are proposed to come in at \$2,957,947, which will be about a half a percent decrease from the revised and original budget estimates for the current year. The decrease in General Fund Expenditures in the proposed 2003-2004 Budget reflects directly on the lack of growth in our revenue sources. The following is a breakdown and comparison of department budgets based on a percentage of the total budget:

**EXPENDITURES BY DEPARTMENT AS A PERCENTAGE OF TOTAL**

|                    | <u>2000-01</u><br><u>ACTUAL</u> | <u>2001-02</u><br><u>ACTUAL</u> | <u>2002-03</u><br><u>ESTIMATED</u> | <u>2003-04</u><br><u>BUDGET</u> |
|--------------------|---------------------------------|---------------------------------|------------------------------------|---------------------------------|
| General Government | 12.88%                          | 12.67%                          | 11.63%                             | 11.33%                          |
| Municipal Court    | 1.95%                           | 1.54%                           | 1.68%                              | 1.68%                           |
| Police Department  | 27.29%                          | 28.60%                          | 27.92%                             | 29.13%                          |
| Dispatching        | 6.15%                           | 6.83%                           | 6.93%                              | 6.94%                           |
| Fire Department    | 32.52%                          | 33.69%                          | 33.77%                             | 34.47%                          |
| Public Works       | <u>19.21%</u>                   | <u>16.65%</u>                   | <u>18.07%</u>                      | <u>16.45%</u>                   |
|                    | \$2,760                         | \$2,804                         | \$2,976                            | \$2,911                         |

*TOTAL EXPENITURES (IN MILLIONS)*

**PERSONNEL SERVICES (\$2,521,727)**

Appropriations in this category include full and part time salaries along with across-the board and scheduled merit increases for employees with less than five (5) years of service pursuant to our pay plan. Also included in this account classification are costs for Employee Health Insurance, Life and AD&D and Long-Term Disability Insurance, Social Security, LAGERS, and Workers Compensation. In the budget, there have been no new additional full or part time positions included. However, there are three title changes in the pay and classification plan that are included in this Budget and will have to be approved in the Pay and Classification Plan.

The premium rates for health insurance will go at least as high as 25% if we should stay with the Missouri Consolidated Health Plan. As a result of the number of years that we have experienced health insurance premium increases in excess of 25% under the State Plan and because of our tight budget this year, we should actively market health insurance in order to lower our cost of providing benefits to City employees. The budget assumes that we will market the insurance and that potentially in the first year, the premium increase we can expect will be considerably lower than the expected 25% increase from Missouri Consolidated Health Plan. The budget provides for a more modest increase in premiums in comparison to the inflated premiums we are currently paying. Because of the size of the group, the City will have to go through a medical underwriting process in order to get a quote from insurance carriers. From my discussion with a few health insurance brokers, I believe we have a good chance of getting premium quotes, which compare favorably to the one we will get from the Missouri Consolidated Health Plan. It is my recommendation that we market our health insurance this year with the goal of leaving the State Plan.

The premium for Worker Compensation Insurance will increase only 4.4% as a result of our improved experience rating, which is a rating of the number of covered injuries and severity of those injuries occurring to Glendale employees. Another factor that effects premium for this insurance are changes in payroll in regard to any across-the-board increases and scheduled merit increases granted to employees.

As you know, payroll increases have been based on a survey of nine (9) cities that we have been using for a number of years for comparison purposes in regard to compensation, which include: Brentwood, Crestwood, Frontenac, Kirkwood, Maplewood, Richmond Heights, Rock Hill, Shrewsbury and Webster Groves. As you know, from 1992 to 1997 the City gave substantial compensation adjustments to bring City employees up to the midpoint in terms of average actual salaries of our survey group of cities.

Even though this survey was still taken into consideration in the decision about payroll increases, the Board of Aldermen decided this year to not utilize the midpoint average actual of the above surveyed cities for determining across-the-board increases for the various job classifications. This decision was made in light of the current revenue situation of the City and at this time only effects the upcoming fiscal year. In lieu of this approach, the Board of Aldermen has authorized a 2% across-the-board pay increase to full time employees, which is commiserate with what most other cities in St. Louis County are giving to their employees this year.

The most fiscally prudent decision regarding this matter may have been to not give raises at all this year. However, we have had a long unbroken history of giving raises to City employees, which has generated much good will, which positively affects the way services are provided and the way we are as a City. Even in years where money was scarce, we still managed to give something to our employees. I believe it will have greater long-term positive consequences to take a chance and give modest raises in the upcoming year, while hoping our revenue picture improves before the next fiscal year.

Personnel Services represent 85% of the General Fund Budget and is the only real growth area on the expenditure side of the budget.

## **CONTRACTUAL AND COMMODITIES (\$330,230)**

This account classification will experience a sharp reduction of almost 12.7% from the revised budget and a 7.5% from the original budget estimate for 2002-2003. As you would expect, very few line accounts have been increased in this account classification in this budget. What increases have been made are related mostly to increases in the cost of doing business and involve expenditures that are less discretionary.

In order to arrive at as close to a balanced budget as possible, significant cuts have been made to Department requests. Last year and the upcoming year, we have actually reduced expenditures down from the current year's budget. This is the second year we have had to make cuts into the "meat" of these budget accounts. The cuts that have been made in this account area are almost about as far as we can go without effecting department operations in the short term. Long term, if these cuts persist, it will begin to have an impact on our ability to provide quality services to our residents. Everything is going up in price and demands continue to increase for more services, which means that new funds will have to be developed for department operations.

Contractual and Commodities represents 11.2% of the budget, which as a percentage of budget is down slightly from the current year budget.

## **OTHER EXPENSES (\$105,990)**

Expenses in this account classification will decrease 12.5% from the Revised Budget and 2.2% from the revised budget. We anticipated that the 2002-2003 budget would be down 13.5% from the 2001-2002 budget, but as a result of higher than expected increases in liability and property insurance, expenses in this account classification actually increased over last year's budget. Excluding this increase in insurance expenses, we have, for 2 consecutive years, made an effort to reduce expenditures in this account classification in order to try to submit as close to a balanced budget as possible. The budget for this account classification has been trimmed this year nearly as far as we can go. The only increase in this set of accounts involves, once again, the department's insurance line item accounts for various liability and property lines of insurance.

Last year in the proposed budget, we indicated that we cut the training budget for all departments overall by 38%. This year we have cut the training budget even further and it is expected that these cuts will reduce training opportunities that have been longstanding fixtures in our professional development program and in our budget. There are sufficient funds still to cover the essential training programs that must be maintained to keep our employees properly credentialed and to keep up with what they need to know to do their jobs, but there are no extras. These cuts are not made lightly, but it is one of the few areas in the budget where there are discretionary funds that can be cut in order to cope with our current revenue situation.

Other Expenses will represent about 3.6% of the General Fund Budget.

**CAPITAL IMPROVEMENTS (\$-0-)**

No General Fund transfers, as have been done in the past, are contemplated in 2003-2004 General Fund Budget.

**ADDITIONAL COMMENTS**

The summary information on the General Fund Budget describing current revenue and expenditure conditions do not necessarily represent a view that we need to go to the voters with a proposition increasing revenue in the upcoming fiscal year. Clearly our budget picture has worsened during the current year. However, we are not yet in the kind of trouble that we were in 1991 from a financial standpoint. We have sufficient reserves to get through next year even with a modest raise to employees. It is still possible for our revenue situation to turn around if the economy starts growing and the rebound occurs quickly. If we do not get a significant economic upstream next fiscal year, we will have to consider how we are going to generate new revenue to support City functions.

It is my recommendation for contingency planning purposes, if we do not see early on in the upcoming fiscal year a significant rebound of the economy, to begin the process of exploring options we have in terms of generating new revenue. This process really already began during our discussion of revenue and the budget in general at our long-term planning session in May. After that initial session, the City's long-term revenue requirements should be studied in-depth by the Mayor and Board of Aldermen at some point during the next fiscal year. If we find that near the end of the upcoming fiscal year the revenue is still lagging, we would then be in a position the first half of the 2004-2005 Fiscal Year to put some type of ballot proposition together for the voters' consideration that would help address our revenue concerns for the future. We do not want to put ourselves into the kind of situation we were in 1991, when our reserves were nearly depleted trying to meet our ongoing General Fund expenses.

## ***EXPLANATION OF GRAPHS***

***EXHIBIT A.1*** (p.7) shows the percentage of revenue collected for each fund for the proposed budget for 2003-2004 using a pie chart format.

***EXHIBIT A.2*** (p.8) shows the percentage of expenditures for each fund for the proposed budget for 2003-2004 using a pie chart format.

***EXHIBIT B.1*** (p.30) shows a comparison of General Fund revenue and expenditures over a four (4) year period using a bar chart format. The years compared include the proposed budget for 2003-2004 the estimated budget for 2002-2003 and the actual budgets for 2001-2002 and 2000-2001.

***EXHIBIT C.1*** (p.31) shows a comparison of General Fund sources of revenue, using a pie chart format for the proposed budget for 2003-2004.

***EXHIBIT C.2*** (p.32) shows a comparison of expenditures by department for the General Fund using a pie chart format for the proposed budget for 2003-2004.

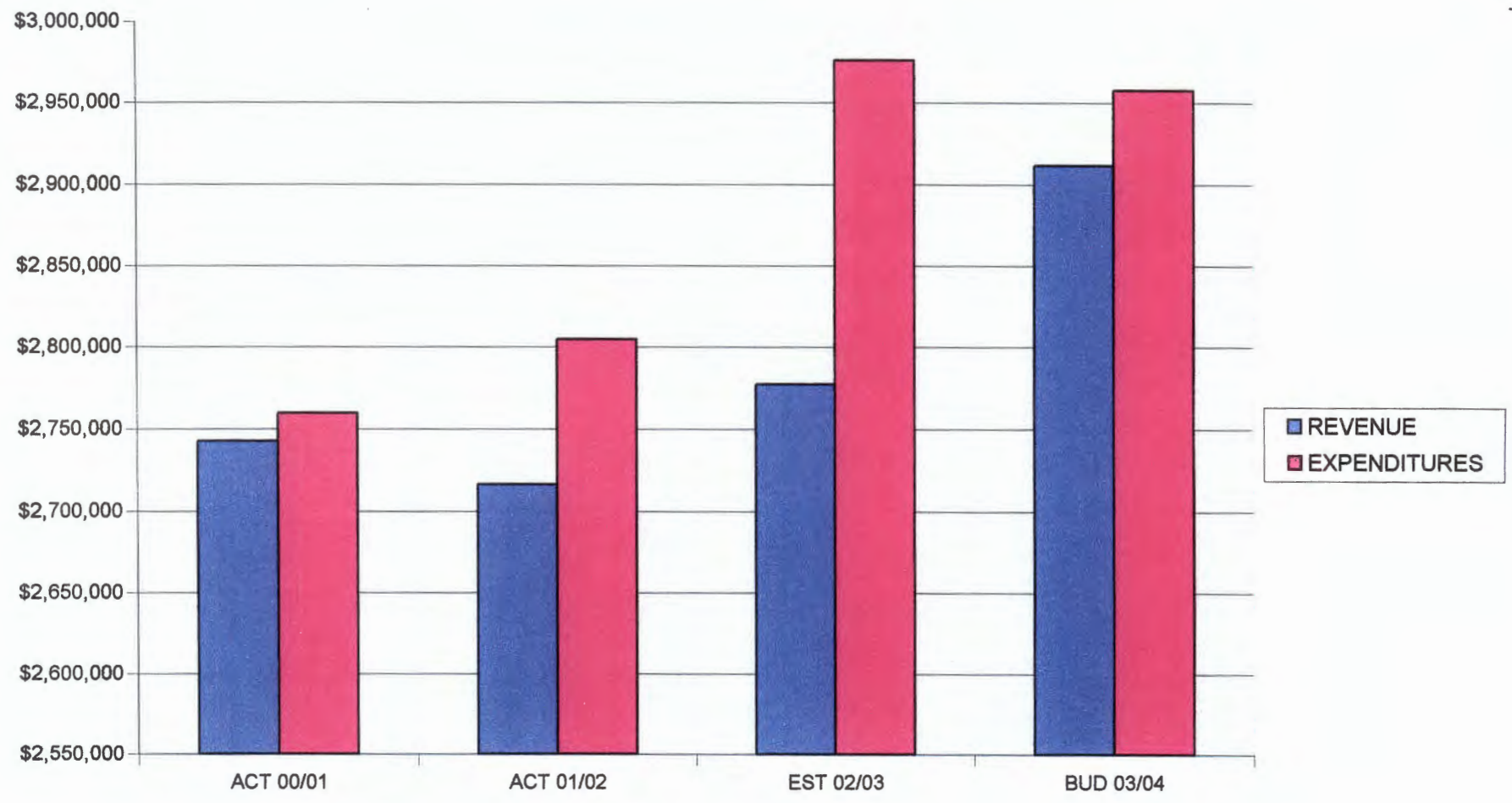
***EXHIBIT D.1*** (p.33) shows a comparison of General Fund sources of revenue over a four (4) year period using a bar chart format. The years compared include the proposed budget for 2003-2004, the estimated budget for 2002-2003 and the actual budgets for 2001-2002 and 2000-2001.

***EXHIBIT D.2*** (p.34) shows a comparison of General Fund expenditures by department over a four (4) year period using a bar chart format. The years compared include the proposed budget for 2003-2004, the estimated budget for 2002-2003 and the actual budgets for 2001-2002 and 2000-2001.

***EXHIBIT E.1*** (p.58) shows a percentage of expenditures by function for the proposed Capital Fund budget for 2003-2004 using a pie chart format.

***EXHIBIT E.2*** (p.59) shows a comparison of Capital Fund revenue and expenditures over a four (4) year period using a bar chart format.

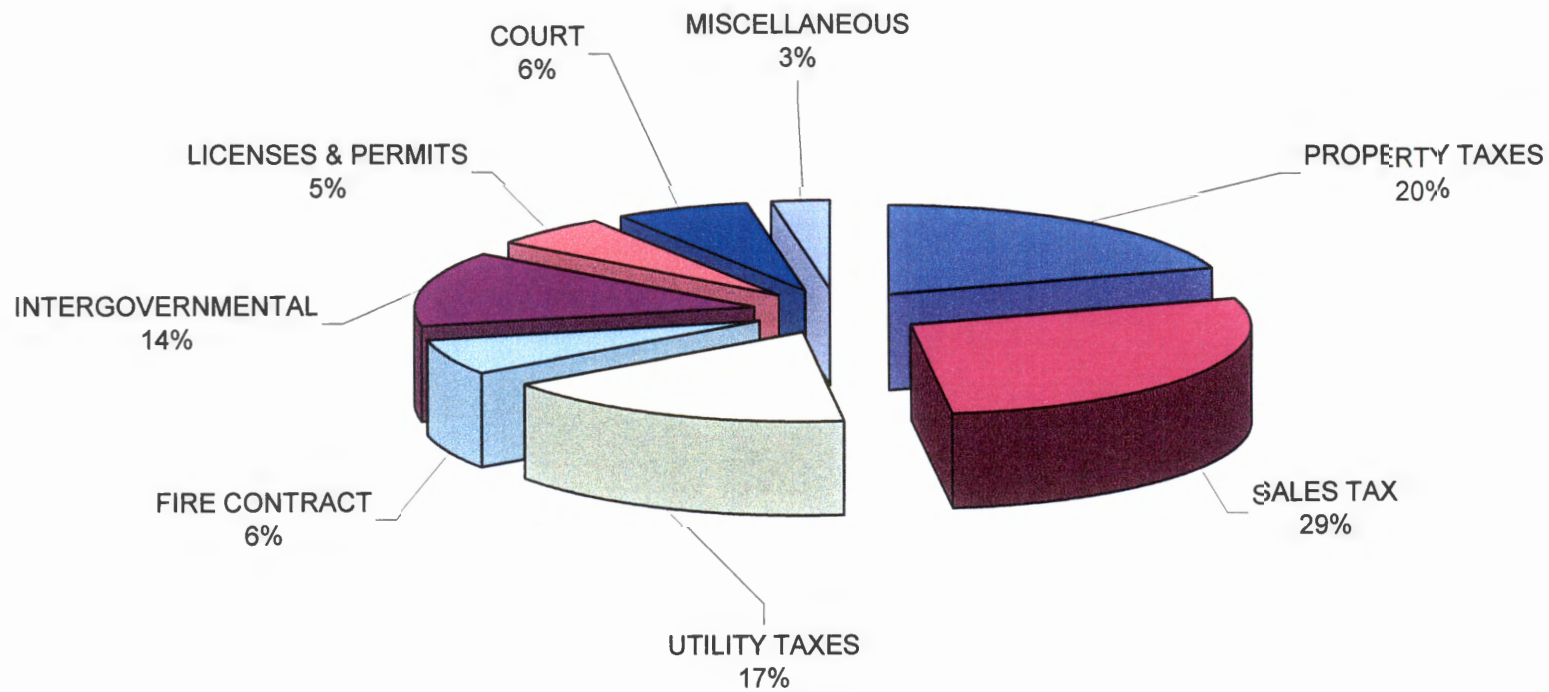
### GENERAL FUND REVENUE VERSUS EXPENDITURES





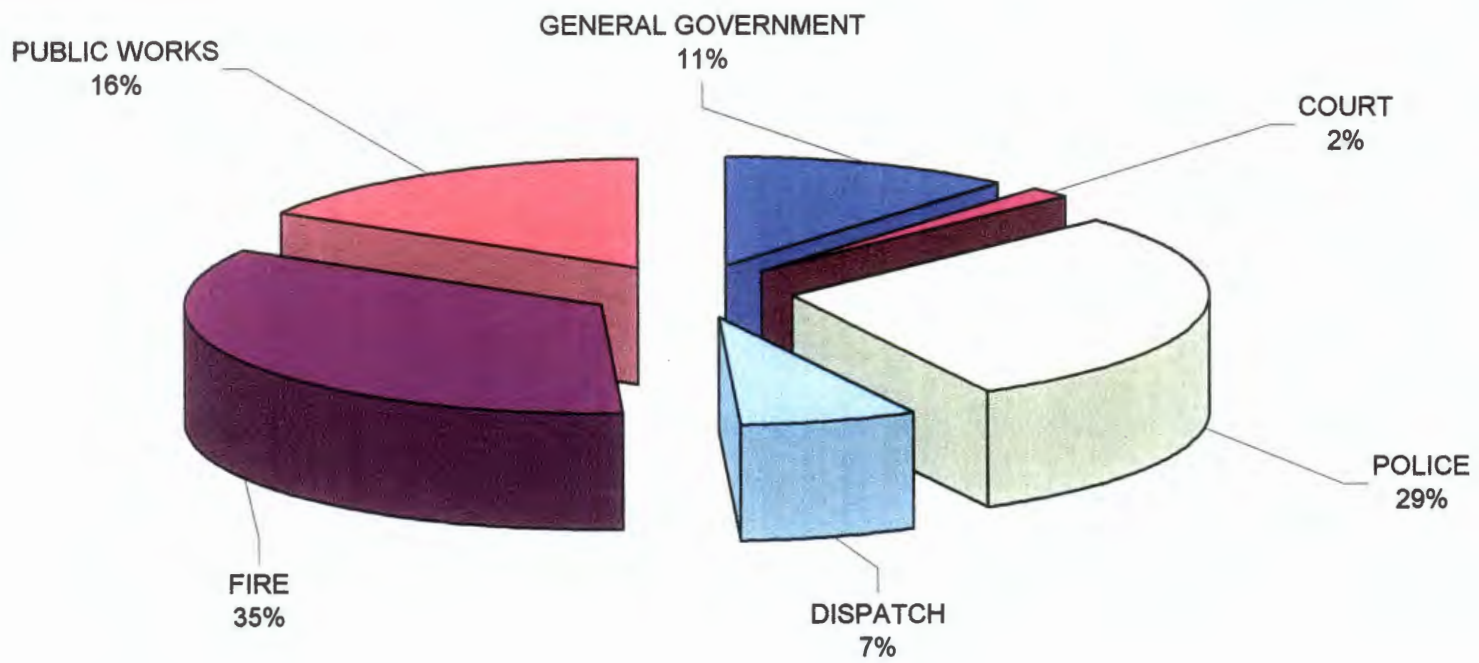
# SOURCE OF REVENUE FOR THE GENERAL FUND BUDGET 03/04

EXHIBIT C.1



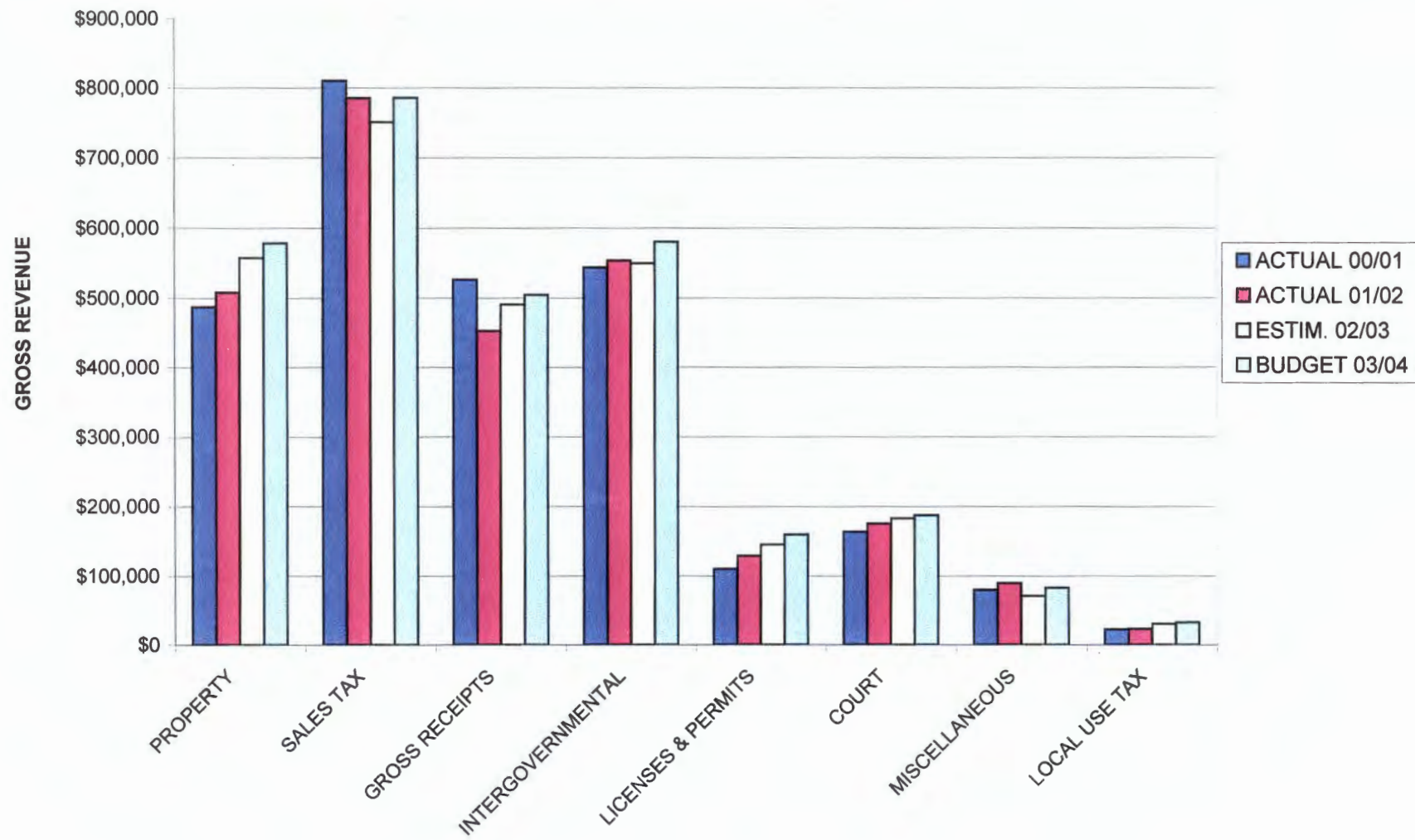


# EXPENDITURES DETAIL BY DEPARTMENT FOR THE GENERAL FUND BUDGET 03/04



## SOURCE OF REVENUE FOR THE GENERAL FUND

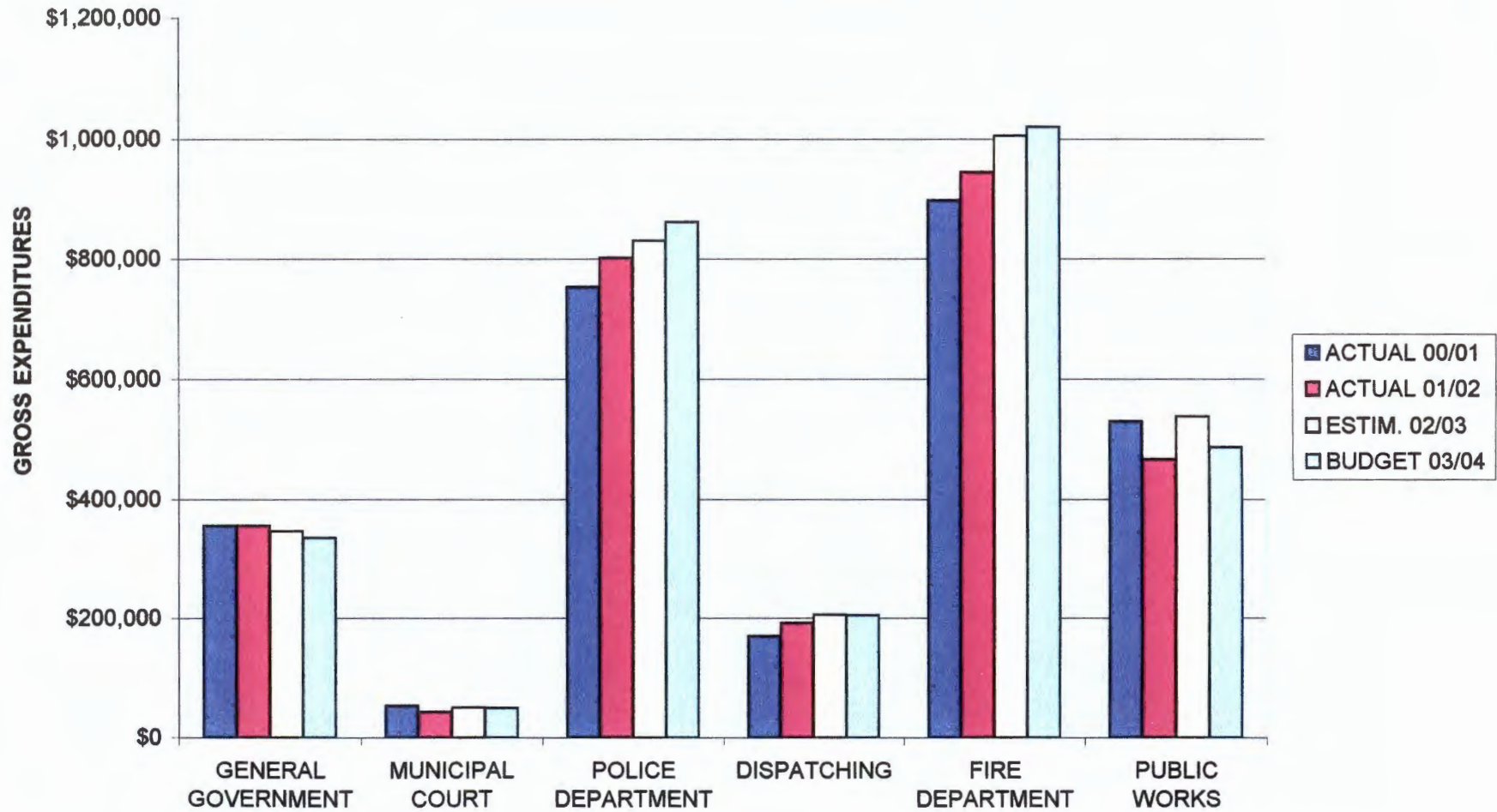
(Total Revenue Budget 02/03 \$2,911,480)



## EXPENDITURES BY DEPARTMENT FOR THE GENERAL FUND

(Total Expense Budget 02/03 \$2,911,311)

34



**REVENUE FOR BUDGET 2003/2004**

| <b>ACCOUNT<br/>NUMBER</b> | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|---------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>REVENUE SUMMARY</b>    |                         |                         |                         |                            |                         |
| TOTAL TAXES               | \$1,845,548             | \$1,768,347             | \$1,902,180             | \$1,828,720                | \$1,900,950             |
| INTERGOVERNMENTAL REVENUE | 543,395                 | 553,372                 | 597,120                 | 549,120                    | 580,500                 |
| LICENSES & PERMITS        | 110,116                 | 129,234                 | 154,000                 | 145,410                    | 159,900                 |
| MUNICIPAL COURT           | 163,860                 | 175,733                 | 214,500                 | 182,970                    | 187,500                 |
| MISCELLANEOUS REVENUE     | 79,703                  | 89,878                  | 102,300                 | 71,100                     | 82,630                  |
| <b>TOTAL REVENUE</b>      | <b>\$2,742,622</b>      | <b>\$2,716,564</b>      | <b>\$2,970,100</b>      | <b>\$2,777,320</b>         | <b>\$2,911,480</b>      |



**REVENUE FOR BUDGET 2003/2004**

| <b>ACCOUNT<br/>NUMBER</b>              | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>TAXES - 010</b>                     |                         |                         |                         |                            |                         |
| 01011 REAL ESTATE TAXES                | 400,850                 | 418,563                 | 444,920                 | 472,540                    | 488,700                 |
| 01021 PERSONAL PROPERTY TAXES          | 76,587                  | 78,866                  | 87,260                  | 74,170                     | 78,800                  |
| 01031 DELINQUENT TAXES                 | 2,897                   | 2,993                   | 6,500                   | 2,590                      | 2,900                   |
| 01041 UTILITY PROPERTY TAXES           | 6,756                   | 7,456                   | 7,500                   | 7,850                      | 8,000                   |
| 01051 SALES TAX                        | 809,865                 | 784,824                 | 845,500                 | 750,650                    | 785,500                 |
| 01060 GROSS RECEIPTS - WATER           | 41,256                  | 45,843                  | 47,500                  | 54,110                     | 49,500                  |
| 01070 GROSS RECEIPTS - PHONE           | 68,207                  | 70,437                  | 72,500                  | 72,500                     | 73,500                  |
| 01080 GROSS RECEIPTS - GAS             | 219,461                 | 137,705                 | 165,500                 | 165,500                    | 182,050                 |
| 01090 GROSS RECEIPTS - ELECTRIC        | 197,278                 | 198,805                 | 198,500                 | 198,500                    | 199,500                 |
| 01110 LOCAL OPTION USE TAX             | 22,391                  | 22,855                  | 26,500                  | 30,310                     | 32,500                  |
| <b>TOTAL TAXES</b>                     | <b>\$1,845,548</b>      | <b>\$1,768,347</b>      | <b>\$1,902,180</b>      | <b>\$1,828,720</b>         | <b>\$1,900,950</b>      |
| <b>INTERGOVERNMENTAL REVENUE - 020</b> |                         |                         |                         |                            |                         |
| 02011 FIRE CONTRACT WARSON WOODS       | 171,418                 | 176,860                 | 181,500                 | 181,500                    | 186,500                 |
| 02021 ROAD & BRIDGE REFUND             | 98,648                  | 115,203                 | 116,370                 | 116,370                    | 118,500                 |
| 02031 CIGARETTE TAX                    | 25,919                  | 23,792                  | 26,500                  | 20,500                     | 23,500                  |
| 02041 GASOLINE TAX MOTOR FUELS         | 247,410                 | 237,517                 | 271,500                 | 229,500                    | 250,500                 |
| 02051 GRANTS                           | 0                       | 0                       | 1,250                   | 1,250                      | 1,500                   |
| <b>TOTAL INTERGOVERNMENTAL REVENUE</b> | <b>\$543,395</b>        | <b>\$553,372</b>        | <b>\$597,120</b>        | <b>\$549,120</b>           | <b>\$580,500</b>        |
| <b>LICENSES AND PERMITS - 030</b>      |                         |                         |                         |                            |                         |
| 03010 MERCHANTS LICENSES               | 27,950                  | 37,705                  | 38,500                  | 33,200                     | 38,500                  |
| 03020 AUTO LICENSES                    | 19,484                  | 19,624                  | 19,500                  | 19,500                     | 19,500                  |
| 03025 INTEREST & PENALTIES             | 2,350                   | 2,874                   | 2,400                   | 2,400                      | 2,400                   |
| 03030 ANIMAL LICENSES                  | 1,505                   | 1,555                   | 1,500                   | 1,500                      | 1,500                   |
| 03040 CONSTRUCTION PERMITS             | 10,047                  | 12,156                  | 25,600                  | 24,310                     | 26,500                  |
| 03050 HOUSING INSPECTIONS              | 1,016                   | 917                     | 10,000                  | 8,000                      | 11,000                  |
| 03060 CABLE TV                         | 47,764                  | 54,403                  | 56,500                  | 56,500                     | 60,500                  |
| <b>TOTAL LICENSES &amp; PERMITS</b>    | <b>\$110,116</b>        | <b>\$129,234</b>        | <b>\$154,000</b>        | <b>\$145,410</b>           | <b>\$159,900</b>        |
| <b>MUNICIPAL COURT - 040</b>           |                         |                         |                         |                            |                         |
| 04011 COURT COSTS                      | 27,943                  | 27,261                  | 36,500                  | 26,680                     | 29,500                  |
| 04021 COURT FINES                      | 129,292                 | 139,259                 | 170,500                 | 148,790                    | 150,500                 |
| 04041 MISCELLANEOUS COURT              | 6,625                   | 9,213                   | 7,500                   | 7,500                      | 7,500                   |
| <b>TOTAL MUNICIPAL COURT</b>           | <b>\$163,860</b>        | <b>\$175,733</b>        | <b>\$214,500</b>        | <b>\$182,970</b>           | <b>\$187,500</b>        |
| <b>MISCELLANEOUS REVENUE - 050</b>     |                         |                         |                         |                            |                         |
| 05010 INVESTMENT INCOME                | 48,780                  | 33,384                  | 39,500                  | 27,600                     | 33,600                  |
| 05020 SALE OF SURPLUS PROPERTY         | 2,550                   | 15,000                  | 6,000                   | 3,000                      | 6,000                   |
| 05030 MISCELLANEOUS                    | 28,373                  | 41,494                  | 56,800                  | 40,500                     | 42,500                  |
| 05040 SPECIAL ASSESSMENTS & IMPR.      | 0                       | 0                       | 0                       | 0                          | 530                     |
| <b>TOTAL MISCELLANEOUS REVENUE</b>     | <b>\$79,703</b>         | <b>\$89,878</b>         | <b>\$102,300</b>        | <b>\$71,100</b>            | <b>\$82,630</b>         |
| <b>TOTAL ALL REVENUE</b>               | <b>\$2,742,622</b>      | <b>\$2,716,564</b>      | <b>\$2,970,100</b>      | <b>\$2,777,320</b>         | <b>\$2,911,480</b>      |

**BUDGET EXPENDITURE FOR 2003/2004**

| <b>EXPENDITURE DETAIL</b>  | <b>ACTUAL</b>      | <b>ACTUAL</b>      | <b>BUDGET</b>      | <b>ESTIMATED</b>   | <b>BUDGET</b>      |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                            | <b>00/01</b>       | <b>01/02</b>       | <b>02/03</b>       | <b>02/03</b>       | <b>03/04</b>       |
| <b>SUMMARY</b>             |                    |                    |                    |                    |                    |
| <b>BY DEPARTMENT</b>       |                    |                    |                    |                    |                    |
| GENERAL GOVERNMENT         | 355,559            | 355,414            | 346,248            | 346,037            | 335,037            |
| MUNICIPAL COURT            | 53,717             | 43,260             | 43,874             | 50,100             | 49,819             |
| POLICE DEPARTMENT          | 753,261            | 802,379            | 856,399            | 831,061            | 861,611            |
| DISPATCHING DEPARTMENT     | 169,630            | 191,689            | 206,746            | 206,115            | 205,279            |
| FIRE DEPARTMENT            | 897,550            | 944,925            | 1,008,083          | 1,005,027          | 1,019,509          |
| PUBLIC WORKS               | 530,023            | 467,080            | 508,699            | 537,998            | 486,693            |
| <b>TOTAL BY DEPARTMENT</b> | <b>\$2,759,740</b> | <b>\$2,804,747</b> | <b>\$2,970,049</b> | <b>\$2,976,338</b> | <b>\$2,957,947</b> |

**BY FUNCTION**

|                          |                    |                    |                    |                    |                    |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| PERSONNEL SERVICES       | 2,248,673          | 2,343,227          | 2,504,685          | 2,476,834          | 2,521,727          |
| CONTRACTUAL & COMMOD.    | 393,537            | 343,490            | 357,010            | 378,431            | 330,230            |
| OTHER EXPENSES           | 117,530            | 118,030            | 108,355            | 121,073            | 105,990            |
| <b>TOTAL BY FUNCTION</b> | <b>\$2,759,740</b> | <b>\$2,804,747</b> | <b>\$2,970,050</b> | <b>\$2,976,338</b> | <b>\$2,957,947</b> |



## BUDGET EXPENDITURE FOR 2003/2004

### GENERAL GOVERNMENT-100

| OBJECT                                     | ACTUAL<br>00/01  | ACTUAL<br>01/02  | BUDGET<br>02/03  | ESTIMATED<br>02/03 | BUDGET<br>03/04  |
|--|------------------|------------------|------------------|--------------------|------------------|
| <b>101-PERSONNEL SERVICES</b>              |                  |                  |                  |                    |                  |
| 10010 SALARIES-CITY OFFICIALS              | 20,400           | 19,500           | 20,400           | 20,448             | 20,050           |
| 11020 SALARIES-FULL TIME                   | 142,566          | 148,820          | 156,284          | 156,284            | 153,605          |
| 11030 SALARIES-PART TIME                   | 24,397           | 26,236           | 27,978           | 24,000             | 28,592           |
| 11040 EMPLOYEE INSURANCE                   | 11,722           | 15,374           | 17,728           | 17,000             | 17,850           |
| 11050 WORKERS COMPENSATION                 | 1,095            | 1,032            | 1,238            | 700                | 718              |
| 11060 FICA                                 | 14,801           | 15,817           | 16,093           | 16,093             | 15,625           |
| 11070 LAGERS                               | 15,756           | 13,182           | 13,827           | 12,800             | 13,107           |
| 11080 UNEMPLOYMENT INSURANCE               | 0                | 0                | 0                | 0                  | 0                |
| 11090 CAR ALLOWANCE                        | 1,300            | 1,200            | 1,200            | 1,200              | 1,200            |
| 11100 UNSCHEDULED OVERTIME                 | 6,114            | 4,973            | 4,000            | 4,000              | 2,000            |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$238,151</b> | <b>\$246,134</b> | <b>\$258,748</b> | <b>\$252,525</b>   | <b>\$252,747</b> |
| <b>201-CONTRACTUAL &amp; COMMODITIES</b>   |                  |                  |                  |                    |                  |
| 22010 MAINTENANCE-BLDGS & GRNDS            | 28,074           | 12,772           | 4,500            | 4,500              | 3,000            |
| 22020 UTILITIES-ELECTRIC                   | 4,282            | 4,681            | 4,000            | 4,500              | 4,730            |
| 22030 UTILITIES-GAS                        | 1,210            | 930              | 1,200            | 1,200              | 1,060            |
| 22040 UTILITIES-TELEPHONE                  | 4,413            | 4,755            | 3,900            | 4,100              | 3,840            |
| 22050 UTILITIES-WATER & SEWER              | 359              | 509              | 400              | 400                | 490              |
| 22090 MAINTENANCE EQUIPMENT                | 1,423            | 905              | 1,400            | 2,400              | 1,490            |
| 22100 EQUIPMENT RENTAL                     | 250              | 300              | 350              | 350                | 350              |
| 22110 LEGAL PUBLICATIONS                   | 607              | 644              | 750              | 380                | 650              |
| 22120 AUDIT                                | 4,900            | 5,076            | 6,000            | 5,471              | 5,500            |
| 22190 ELECTIONS                            | 1,517            | 1,697            | 1,500            | 1,200              | 1,500            |
| 22200 COLLECTION CONTRACTS                 | 0                | 0                | 0                | 0                  | 0                |
| 22210 INSPECTION CONTRACTS                 | 1,500            | 1,500            | 1,500            | 1,500              | 1,500            |
| 22220 OTHER CONTRACTUAL                    | 8,774            | 10,301           | 8,500            | 8,500              | 8,770            |
| 22230 POSTAGE                              | 2,228            | 2,436            | 2,100            | 2,100              | 2,100            |
| 22240 PRINTING                             | 3,481            | 6,386            | 5,000            | 5,000              | 5,000            |
| 22250 OFFICE SUPPLIES                      | 3,622            | 3,650            | 3,500            | 3,500              | 3,000            |
| 22260 COMPUTER SUPPLIES                    | 503              | 608              | 650              | 650                | 650              |
| 22270 JANITORIAL SUPPLIES & SERVICES       | 965              | 712              | 800              | 850                | 0                |
| 22290 OTHER COMMODITIES                    | 0                | 0                | 500              | 500                | 500              |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>68,108</b>    | <b>57,862</b>    | <b>\$46,550</b>  | <b>\$47,101</b>    | <b>\$44,130</b>  |
| <b>301-OTHER EXPENSES</b>                  |                  |                  |                  |                    |                  |
| 33000 EMPLOYEE RELATIONS                   | 4,449            | 8,761            | 6,500            | 10,000             | 5,000            |
| 33010 COMMUNITY RELATIONS                  | 8,038            | 7,947            | 7,500            | 7,500              | 7,000            |
| 33020 PROFESSIONAL SERVICES                | 15,430           | 8,002            | 6,000            | 7,000              | 5,000            |
| 33030 PROFESSIONAL DEVELOPMENT             | 10,191           | 10,611           | 5,450            | 6,200              | 2,000            |
| 33040 DUES & SUBSCRIPTIONS                 | 4,225            | 3,905            | 4,500            | 2,000              | 4,500            |
| 33050 GENERAL INSURANCE                    | 10,042           | 10,302           | 10,000           | 12,711             | 14,160           |
| 33060 MISCELLANEOUS                        | 1,040            | 1,890            | 1,000            | 1,000              | 500              |
| 33080 TRANSFER TO CAP IMPR FUND            | 0                | 0                | 0                | 0                  | 0                |
| 33085 TRANSFER TO SEWER LATERAL            | -4,115           | 0                | 0                | 0                  | 0                |
| <b>TOTAL OTHER EXPENSES</b>                | <b>49,300</b>    | <b>51,418</b>    | <b>40,950</b>    | <b>46,411</b>      | <b>38,160</b>    |
| <b>TOTAL GENERAL GOVERNMENT</b>            | <b>\$355,559</b> | <b>\$355,414</b> | <b>\$346,248</b> | <b>\$346,037</b>   | <b>\$335,037</b> |

**BUDGET EXPENDITURE FOR 2003/2004**

**MUNICIPAL COURT-200**

| <b>OBJECT</b>                              | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>101-PERSONNEL SERVICES</b>              |                         |                         |                         |                            |                         |
| 11010 SALARIES-CITY OFFICIALS              | 12,600                  | 12,600                  | 12,600                  | 17,952                     | 17,960                  |
| 11020 SALARIES-FULL TIME                   | 26,222                  | 20,195                  | 20,593                  | 20,593                     | 21,305                  |
| 11030 SALARIES-PART TIME                   | 840                     | 420                     | 1,260                   | 1,260                      | 0                       |
| 11040 EMPLOYEE INSURANCE                   | 2,638                   | 0                       | 0                       | 0                          | 0                       |
| 11060 FICA                                 | 2,969                   | 2,498                   | 1,672                   | 3,045                      | 3,004                   |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$45,269</b>         | <b>\$35,713</b>         | <b>\$36,124</b>         | <b>\$42,850</b>            | <b>\$42,269</b>         |
| <b>201-CONTRACTUAL &amp; COMMODITIES</b>   |                         |                         |                         |                            |                         |
| 22100 EQUIPMENT RENTAL                     | 125                     | 150                     | 150                     | 150                        | 150                     |
| 22230 POSTAGE                              | 500                     | 400                     | 500                     | 500                        | 500                     |
| 22240 PRINTING                             | 475                     | 475                     | 1,200                   | 1,200                      | 900                     |
| 22250 OFFICE SUPPLIES                      | 167                     | 210                     | 200                     | 200                        | 200                     |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$1,267</b>          | <b>\$1,235</b>          | <b>\$2,050</b>          | <b>\$2,050</b>             | <b>\$1,750</b>          |
| <b>301-OTHER EXPENSES</b>                  |                         |                         |                         |                            |                         |
| 33020 PROFESSIONAL SERVICES                | 5,937                   | 4,306                   | 5,000                   | 5,000                      | 5,000                   |
| 33030 PROFESSIONAL DEVELOPMENT             | 415                     | 350                     | 200                     | 200                        | 300                     |
| 33040 DUES & SUBSCRIPTIONS                 | 60                      | 0                       | 0                       | 0                          | 0                       |
| 33060 MISCELLANEOUS                        | 769                     | 1,656                   | 500                     | 0                          | 500                     |
| <b>TOTAL OTHER EXPENSES</b>                | <b>\$7,181</b>          | <b>\$6,312</b>          | <b>\$5,700</b>          | <b>\$5,200</b>             | <b>\$5,800</b>          |
| <b>TOTAL MUNICIPAL COURT</b>               | <b>\$53,717</b>         | <b>\$43,260</b>         | <b>\$43,874</b>         | <b>\$50,100</b>            | <b>\$49,819</b>         |



**BUDGET EXPENDITURE FOR 2003/2004**

**POLICE-300**

| <b>OBJECT</b>                              | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>101-PERSONNEL SERVICES</b>              |                         |                         |                         |                            |                         |
| 11020 SALARIES-FULL TIME                   | 518,373                 | 547,058                 | 568,096                 | 568,096                    | 575,862                 |
| 11030 SALARIES-PART TIME                   | 26,777                  | 27,842                  | 34,705                  | 25,000                     | 41,040                  |
| 11040 EMPLOYEE INSURANCE                   | 61,120                  | 80,144                  | 100,553                 | 85,000                     | 90,435                  |
| 11050 WORKERS COMPENSATION                 | 12,051                  | 14,206                  | 15,343                  | 15,163                     | 16,176                  |
| 11060 FICA                                 | 42,955                  | 45,089                  | 46,918                  | 46,918                     | 47,958                  |
| 11091 CLOTHING                             | 4,025                   | 4,661                   | 7,200                   | 5,500                      | 7,200                   |
| 11100 UNSCHEDULED OVERTIME                 | 16,339                  | 12,297                  | 10,000                  | 10,000                     | 10,000                  |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$681,640</b>        | <b>\$731,297</b>        | <b>\$782,814</b>        | <b>\$755,677</b>           | <b>\$788,671</b>        |
| <b>201-CONTRACTUAL &amp; COMMODITIES</b>   |                         |                         |                         |                            |                         |
| 22010 MAINTENANCE-BLDGS & GRNDS            | 1,680                   | 670                     | 1,500                   | 1,500                      | 1,500                   |
| 22020 UTILITIES-ELECTRIC                   | 4,282                   | 4,681                   | 4,300                   | 4,300                      | 4,300                   |
| 22030 UTILITIES-GAS                        | 1,196                   | 820                     | 1,200                   | 1,200                      | 1,200                   |
| 22040 UTILITIES-TELEPHONE                  | 4,830                   | 8,277                   | 8,000                   | 8,000                      | 6,500                   |
| 22050 UTILITIES-WATER & SEWER              | 318                     | 409                     | 400                     | 400                        | 400                     |
| 22070 MOTOR FUELS                          | 14,363                  | 9,760                   | 12,000                  | 12,000                     | 12,000                  |
| 22080 MAINTENANCE MOTOR EQUIPMENT          | 7,376                   | 10,130                  | 7,500                   | 9,000                      | 9,000                   |
| 22090 MAINTENANCE OTHER EQUIPMENT          | 4,336                   | 3,493                   | 3,000                   | 2,000                      | 2,000                   |
| 22100 EQUIPMENT RENTAL                     | 533                     | 558                     | 560                     | 560                        | 560                     |
| 22220 OTHER CONTRACTUAL SERVICES           | 8,067                   | 7,049                   | 9,000                   | 7,300                      | 8,400                   |
| 22230 POSTAGE                              | 577                     | 271                     | 700                     | 700                        | 700                     |
| 22240 PRINTING                             | 1,064                   | 983                     | 1,000                   | 1,000                      | 650                     |
| 22250 OFFICE SUPPLIES                      | 518                     | 643                     | 600                     | 600                        | 600                     |
| 22270 JANITORIAL SUPPLIES & SERVICES       | 0                       | 612                     | 500                     | 0                          | 500                     |
| 22290 OTHER COMMODITIES                    | 1,345                   | 1,517                   | 1,500                   | 2,500                      | 500                     |
| 22300 UNIFORMS & CLOTHING                  | 0                       | 120                     | 300                     | 0                          | 0                       |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$50,485</b>         | <b>\$49,993</b>         | <b>\$52,060</b>         | <b>\$51,060</b>            | <b>\$48,810</b>         |
| <b>301-OTHER EXPENSES</b>                  |                         |                         |                         |                            |                         |
| 33010 COMMUNITY RELATIONS                  | 612                     | 499                     | 800                     | 400                        | 500                     |
| 33030 PROFESSIONAL DEVELOPMENT             | 4,633                   | 5,079                   | 5,500                   | 5,000                      | 5,000                   |
| 33040 DUES & SUBSCRIPTIONS                 | 1,004                   | 941                     | 1,050                   | 1,050                      | 1,250                   |
| 33050 GENERAL INSURANCE                    | 12,092                  | 12,548                  | 13,175                  | 16,874                     | 16,880                  |
| 33060 MISCELLANEOUS                        | 2,795                   | 1,953                   | 1,000                   | 1,000                      | 500                     |
| 33070 POLICE GRANTS                        | 0                       | 69                      | 0                       | 0                          | 0                       |
| <b>TOTAL OTHER EXPENSES</b>                | <b>\$21,136</b>         | <b>\$21,089</b>         | <b>\$21,525</b>         | <b>\$24,324</b>            | <b>\$24,130</b>         |
| <b>TOTAL POLICE DEPARTMENT</b>             | <b>\$753,261</b>        | <b>\$802,379</b>        | <b>\$856,399</b>        | <b>\$831,061</b>           | <b>\$861,611</b>        |

**BUDGET EXPENDITURE FOR 2003/2004**

**DISPATCHING-400**

| <b>OBJECT</b>                              | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>101-PERSONNEL SERVICES</b>              |                         |                         |                         |                            |                         |
| 11020 SALARIES-FULL TIME                   | 74,235                  | 87,685                  | 95,148                  | 95,148                     | 92,796                  |
| 11030 SALARIES-PART TIME                   | 44,153                  | 47,840                  | 50,200                  | 47,700                     | 49,600                  |
| 11040 EMPLOYEE INSURANCE                   | 8,569                   | 14,373                  | 17,083                  | 17,000                     | 17,850                  |
| 11050 WORKERS COMPENSATION                 | 297                     | 306                     | 330                     | 332                        | 350                     |
| 11060 FICA                                 | 9,429                   | 10,579                  | 11,425                  | 11,425                     | 11,123                  |
| 11091 CLOTHING ALLOWANCE                   | 927                     | 852                     | 1,260                   | 1,260                      | 1,260                   |
| 11100 UNSCHEDULED OVERTIME                 | 4,663                   | 2,796                   | 3,000                   | 5,500                      | 3,000                   |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$142,273</b>        | <b>\$164,431</b>        | <b>\$178,446</b>        | <b>\$178,365</b>           | <b>\$175,979</b>        |
| <b>201-CONTRACTUAL &amp; COMMODITIES</b>   |                         |                         |                         |                            |                         |
| 22090 MAINTENANCE OTHER EQUIPMENT          | 2,597                   | 2,143                   | 2,300                   | 2,000                      | 2,000                   |
| 22100 EQUIPMENT RENTAL                     | 4,202                   | 4,197                   | 4,200                   | 4,200                      | 5,800                   |
| 22110 LEGAL PUBLICATIONS                   | 313                     | 0                       | 300                     | 300                        | 300                     |
| 22180-REJIS CONTRACT                       | 15,974                  | 16,645                  | 17,500                  | 17,500                     | 18,000                  |
| 22220 OTHER CONTRACTUAL SERVICES           | 869                     | 592                     | 550                     | 550                        | 550                     |
| 22240 PRINTING                             | 401                     | 238                     | 350                     | 350                        | 300                     |
| 22250 OFFICE SUPPLIES                      | 736                     | 836                     | 800                     | 800                        | 600                     |
| 22260 COMPUTER SUPPLIES                    | 926                     | 1,276                   | 1,050                   | 1,050                      | 1,200                   |
| 22290 OTHER COMMODITIES                    | 441                     | 599                     | 100                     | 100                        | 100                     |
| 22300 UNIFORMS & CLOTHING                  | 105                     | 100                     | 150                     | 150                        | 150                     |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$26,564</b>         | <b>\$26,626</b>         | <b>\$27,300</b>         | <b>\$27,000</b>            | <b>\$29,000</b>         |
| <b>301-OTHER EXPENSES</b>                  |                         |                         |                         |                            |                         |
| 33030 PROFESSIONAL DEVELOPMENT             | 631                     | 488                     | 700                     | 650                        | 0                       |
| 33040 DUES & SUBSCRIPTIONS                 | 162                     | 144                     | 300                     | 100                        | 300                     |
| 33060 MISCELLANEOUS                        | 0                       | 0                       | 0                       | 0                          | 0                       |
| <b>TOTAL OTHER EXPENSES</b>                | <b>\$793</b>            | <b>\$632</b>            | <b>\$1,000</b>          | <b>\$750</b>               | <b>\$300</b>            |
| <b>TOTAL DISPATCHING DEPARTMENT</b>        | <b>\$169,630</b>        | <b>\$191,689</b>        | <b>\$206,746</b>        | <b>\$206,115</b>           | <b>\$205,279</b>        |



**BUDGET EXPENDITURE FOR 2003/2004**

**FIRE DEPARTMENT-500**

| <b>OBJECT</b>                              | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>101-PERSONNEL SERVICES</b>              |                         |                         |                         |                            |                         |
| 11020 SALARIES-FULL TIME                   | 638,102                 | 645,013                 | 688,927                 | 688,927                    | 710,002                 |
| 11040 EMPLOYEE INSURANCE                   | 84,523                  | 109,442                 | 140,981                 | 132,500                    | 138,310                 |
| 11050 WORKERS COMPENSATION                 | 19,710                  | 23,649                  | 25,541                  | 24,500                     | 25,044                  |
| 11060 FICA                                 | 51,001                  | 51,481                  | 53,927                  | 54,195                     | 55,463                  |
| 11080 UNEMPLOYMENT INSURANCE               | 0                       | 0                       | 0                       | 0                          | 0                       |
| 11100 UNSCHEDULED OVERTIME                 | 28,603                  | 31,636                  | 15,000                  | 19,500                     | 15,000                  |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$821,939</b>        | <b>\$861,221</b>        | <b>\$924,377</b>        | <b>\$919,622</b>           | <b>\$943,819</b>        |
| <b>201-CONTRACTUAL &amp; COMMODITIES</b>   |                         |                         |                         |                            |                         |
| 22010 MAINTENANCE-BLDGS & GRNDS            | 4,323                   | 3,413                   | 4,000                   | 3,980                      | 2,000                   |
| 22020 UTILITIES-ELECTRIC                   | 4,282                   | 5,169                   | 4,800                   | 4,500                      | 4,800                   |
| 22030 UTILITIES-GAS                        | 2,475                   | 1,292                   | 2,000                   | 1,650                      | 2,000                   |
| 22040 UTILITIES-TELEPHONE                  | 5,020                   | 7,709                   | 7,000                   | 6,850                      | 7,000                   |
| 22050 UTILITIES-WATER & SEWER              | 318                     | 409                     | 400                     | 400                        | 400                     |
| 22070 MOTOR FUELS                          | 6,249                   | 5,446                   | 6,500                   | 6,300                      | 6,500                   |
| 22080 MAINTENANCE MOTOR EQUIPMENT          | 5,792                   | 6,502                   | 8,000                   | 7,500                      | 6,830                   |
| 22090 MAINTENANCE OTHER EQUIPMENT          | 3,835                   | 3,224                   | 3,850                   | 3,800                      | 3,000                   |
| 22130 MEDICAL SUPPLIES                     | 2,251                   | 3,296                   | 3,500                   | 3,500                      | 2,510                   |
| 22220 OTHER CONTRACTUAL SERVICES           | 3,370                   | 5,248                   | 4,000                   | 4,000                      | 5,000                   |
| 22270 JANITORIAL SUPPLIES & SERVICES       | 2,160                   | 2,015                   | 2,500                   | 2,500                      | 2,000                   |
| 22280 SMALL TOOLS & HARDWARE               | 2,306                   | 1,982                   | 3,000                   | 3,000                      | 1,000                   |
| 22290 OTHER COMMODITIES                    | 1,070                   | 1,481                   | 1,500                   | 1,500                      | 1,000                   |
| 22300 UNIFORMS & CLOTHING                  | 6,730                   | 8,755                   | 7,500                   | 7,490                      | 6,400                   |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$50,181</b>         | <b>\$55,941</b>         | <b>\$58,550</b>         | <b>\$56,970</b>            | <b>\$50,440</b>         |
| <b>301-OTHER EXPENSES</b>                  |                         |                         |                         |                            |                         |
| 33010 COMMUNITY RELATIONS                  | 4,269                   | 4,641                   | 4,650                   | 4,600                      | 4,000                   |
| 33030 PROFESSIONAL DEVELOPMENT             | 10,346                  | 11,177                  | 8,500                   | 8,500                      | 5,000                   |
| 33035 TRAINING                             | 0                       | 0                       | 0                       | 0                          | 0                       |
| 33040 DUES & SUBSCRIPTIONS                 | 935                     | 1,351                   | 1,500                   | 1,500                      | 1,770                   |
| 33050 GENERAL INSURANCE                    | 8,749                   | 9,105                   | 9,507                   | 12,835                     | 13,480                  |
| 33060 MISCELLANEOUS                        | 1,131                   | 1,489                   | 1,000                   | 1,000                      | 1,000                   |
| <b>TOTAL OTHER EXPENSES</b>                | <b>\$25,430</b>         | <b>\$27,763</b>         | <b>\$25,157</b>         | <b>\$28,435</b>            | <b>\$25,250</b>         |
| <b>TOTAL FIRE DEPARTMENT</b>               | <b>\$897,550</b>        | <b>\$944,925</b>        | <b>\$1,008,083</b>      | <b>\$1,005,027</b>         | <b>\$1,019,509</b>      |

**BUDGET EXPENDITURE FOR 2003/2004**

**PUBLIC WORKS-600**

| <b>OBJECT</b>                              | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>101-PERSONNEL SERVICES</b>              |                         |                         |                         |                            |                         |
| 11020 SALARIES-FULL TIME                   | 173,896                 | 164,239                 | 179,594                 | 181,966                    | 190,684                 |
| 11030 SALARIES-PART TIME                   | 23,441                  | 18,142                  | 24,240                  | 24,240                     | 24,240                  |
| 11040 EMPLOYEE INSURANCE                   | 30,412                  | 33,139                  | 54,239                  | 39,655                     | 41,638                  |
| 11050 WORKERS COMPENSATION                 | 9,300                   | 10,488                  | 11,327                  | 12,158                     | 12,692                  |
| 11060 FICA                                 | 18,131                  | 17,203                  | 17,353                  | 17,353                     | 17,589                  |
| 11070 LAGERS                               | 19,793                  | 16,403                  | 17,423                  | 17,423                     | 16,399                  |
| 11100 UNSCHEDULED OVERTIME                 | 44,428                  | 44,817                  | 20,000                  | 35,000                     | 15,000                  |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$319,401</b>        | <b>\$304,431</b>        | <b>\$324,176</b>        | <b>\$327,795</b>           | <b>\$318,242</b>        |
| <b>201-CONTRACTUAL &amp; COMMODITIES</b>   |                         |                         |                         |                            |                         |
| 22010 MAINTENANCE-BLDGS & GRNDS            | 3,459                   | 7,505                   | 2,000                   | 2,150                      | 2,000                   |
| 22020 UTILITIES-ELECTRIC                   | 1,622                   | 3,024                   | 1,700                   | 1,700                      | 1,800                   |
| 22030 UTILITIES-GAS                        | 2,459                   | 1,072                   | 2,000                   | 2,000                      | 2,000                   |
| 22040 UTILITIES-TELEPHONE                  | 2,023                   | 4,252                   | 5,100                   | 4,600                      | 4,600                   |
| 22050 UTILITIES-WATER & SEWER              | 638                     | 651                     | 700                     | 700                        | 700                     |
| 22060 STREET LIGHTS                        | 14,993                  | 14,911                  | 18,000                  | 15,500                     | 16,000                  |
| 22070 MOTOR FUELS                          | 10,452                  | 4,225                   | 10,500                  | 10,500                     | 10,500                  |
| 22080 MAINTENANCE MOTOR EQUIPMENT          | 22,529                  | 14,946                  | 20,000                  | 20,000                     | 15,000                  |
| 22090 MAINTENANCE OTHER EQUIPMENT          | 15,534                  | 13,796                  | 15,000                  | 15,000                     | 15,000                  |
| 22100 EQUIPMENT RENTAL                     | 5,746                   | 4,355                   | 2,500                   | 2,500                      | 2,500                   |
| 22120 WELDING                              | 2,762                   | 1,521                   | 2,500                   | 2,500                      | 1,000                   |
| 22140 FORESTRY                             | 13,128                  | 13,661                  | 11,000                  | 11,000                     | 10,000                  |
| 22150 SNOW REMOVAL                         | 31,608                  | 15,355                  | 20,000                  | 40,000                     | 20,000                  |
| 22160 SIGNS & PAVEMENT MARKING             | 9,760                   | 4,525                   | 7,000                   | 7,000                      | 7,000                   |
| 22170 MOSQUITO FOGGING                     | 11,141                  | 2,556                   | 8,000                   | 8,100                      | 9,000                   |
| 22270 JANITORIAL SUPPLIES & SERVICES       | 13,058                  | 15,264                  | 12,500                  | 16,000                     | 12,000                  |
| 22280 SMALL TOOLS & HARDWARE               | 2,436                   | 1,751                   | 1,500                   | 1,500                      | 1,000                   |
| 22290 OTHER COMMODITIES                    | 2,385                   | 3,042                   | 2,000                   | 2,500                      | 1,000                   |
| 22300 UNIFORMS & CLOTHING                  | 4,200                   | 4,624                   | 4,500                   | 4,500                      | 5,000                   |
| 22310 STREET MAINTENANCE                   | 26,999                  | 20,797                  | 24,000                  | 24,000                     | 20,000                  |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>196,932</b>          | <b>151,833</b>          | <b>\$170,500</b>        | <b>\$191,750</b>           | <b>\$156,100</b>        |
| <b>301-OTHER EXPENSES</b>                  |                         |                         |                         |                            |                         |
| 33020 PROFESSIONAL SERVICES                | 2,796                   | 993                     | 5,000                   | 5,000                      | 2,000                   |
| 33030 PROFESSIONAL DEVELOPMENT             | 1,465                   | 459                     | 2,000                   | 2,000                      | 1,000                   |
| 33050 GENERAL INSURANCE                    | 7,804                   | 7,472                   | 6,023                   | 7,953                      | 8,350                   |
| 33060 MISCELLANEOUS                        | 1,625                   | 1,892                   | 1,000                   | 1,000                      | 1,000                   |
| <b>TOTAL OTHER EXPENSES</b>                | <b>13,690</b>           | <b>10,816</b>           | <b>\$14,023</b>         | <b>\$15,953</b>            | <b>\$12,350</b>         |
| <b>TOTAL PUBLIC WORKS DEPARTMENT</b>       | <b>\$530,023</b>        | <b>\$467,080</b>        | <b>\$508,699</b>        | <b>\$535,498</b>           | <b>\$486,693</b>        |

## **2003-2004 BUDGET**

### **CITY OF GLENDALE, MISSOURI**

#### **PARKS AND STORMWATER FUND**

The Parks and Stormwater Fund was created in April, 1998 to properly account for funds collected under the one half cent sales tax for local parks and stormwater, which was approved by a vote of the people. The primary purpose of this sales tax is to cover our share of the expenses for constructing and maintaining a jointly operated Aquatic Center with the cities of Kirkwood and Oakland.

The new Aquatic Center is located at the corner of Geyer Road and Monroe Avenue, south of the Kirkwood Community Center. The Aquatic Center consists of a diving and competitive lap swim pool, a children's playground pool, a passive swimming area, a slide area and a lazy river. The cost of the Aquatic Center was \$5,600,000, which will be financed through a twenty (20) year bond issue through the City of Kirkwood. The City of Glendale's share of the cost is \$74,270 per year paid twice annually in increments of \$37,135. Construction on the Aquatic Center began in early June, 1998. The facility was completed in June, 1999.

We began collecting the sales tax in October of 1998. We are estimating that the sales tax will generate about \$130,500 during the 2003-2004 Fiscal Year. The one half cent sales tax collected for this fund shall only be used for local parks and stormwater as authorized by Section 644.032 RSMo.

In addition to the payment towards our share of the cost of the Aquatic Center project, the only other expenditure we are recommending is a transfer of \$56,230 to the Capital Improvement Fund to help pay the local match on a State Stormwater Grant. This stormwater grant will allow us to solve a stormwater problem on Monier Place. This project, originally planned for the 2001-02 Fiscal Year, has been delayed until 2002-03.

**PARKS & STORMWATER FUND FOR 2003/2004**

| <b>85 - PARKS &amp; STORMWATER FUND</b>    | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| 850 - 001 REVENUE                          |                         |                         |                         |                            |                         |
| 01051 - PARKS/STORMWATER SALES TAX         | 129,751                 | 139,799                 | 129,800                 | 129,800                    | 130,500                 |
| 05010 - INVESTMENT INCOME                  | 0                       | 0                       | 500                     | 0                          | 0                       |
| 05075 - TRANSFER FROM GENERAL FUND         | 0                       | 0                       | 0                       | 0                          | 0                       |
| <b>TOTAL PARKS &amp; STORMWATER REV.</b>   | <b>\$129,751</b>        | <b>\$139,799</b>        | <b>\$130,300</b>        | <b>\$129,800</b>           | <b>\$130,500</b>        |
| <br>                                       |                         |                         |                         |                            |                         |
| 850 - 200 CONTRACTUAL & COMMODITIES        |                         |                         |                         |                            |                         |
| 22220 - OTHER CONTRACTUAL                  | 43,339                  | 113,751                 | 74,270                  | 74,270                     | 74,270                  |
| ...TRANSFER TO CAPITAL IMPR. FUND          | 0                       | 0                       | 56,030                  | 55,530                     | 56,230                  |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$43,339</b>         | <b>\$113,751</b>        | <b>\$130,300</b>        | <b>\$129,800</b>           | <b>\$130,500</b>        |
| <br>                                       |                         |                         |                         |                            |                         |
| <b>TOTAL PARKS &amp; STORMWATER EXP.</b>   | <b>\$43,339</b>         | <b>\$113,751</b>        | <b>\$130,300</b>        | <b>\$129,800</b>           | <b>\$130,500</b>        |
| <br>                                       |                         |                         |                         |                            |                         |
| <b>SURPLUS (DEFICIT)</b>                   | <b>\$86,412</b>         | <b>\$26,048</b>         | <b>\$0</b>              | <b>\$0</b>                 | <b>\$0</b>              |



**2003-2004 BUDGET**

**CITY OF GLENDALE, MISSOURI**

**SANITATION ENTERPRISE FUND**

Created in FY 1981-82, the Sanitation Enterprise Fund was established to operate as a fully self-sufficient enterprise fund to separately account for the cost of providing residential sanitation service.

Residential sanitation collection is provided to residents through a contract between the City of Glendale and Midwest Waste, Inc., which took effect on January 1, 2002 for a period of three (3) calendar years, expiring at the end of 2004. Under this new contract, the residents receive once a week curbside trash collection, once a week curbside yard waste and recycling collection and a special pickup service. Sanitation fees charged to each household during the length of the contract are as follows:

| <u>PER QUARTER</u> | <u>TERM</u>            |
|--------------------|------------------------|
| \$58.00            | 1-1-2002 to 12-31-2002 |
| \$59.67            | 1-1-2003 to 12-31-2003 |
| \$61.39            | 1-1-2004 to 12-31-2004 |

This year we have again included the cost of the part-time Account Clerk in the Sanitation Enterprise Fund as well as other administrative expenses to operate this fund.

## SANITATION ENTERPRISE FUND FOR 2003/2004

| 30 - SANITATION ENTERPRISE FUND            | ACTUAL<br>00/01  | ACTUAL<br>01/02   | BUDGET<br>02/03  | ESTIMATED<br>02/03 | BUDGET<br>03/04  |
|--|------------------|-------------------|------------------|--------------------|------------------|
| 700 - 001 REVENUE                          |                  |                   |                  |                    |                  |
| 03025 INTEREST & PENALTIES                 | 1,089            | 2,046             | 1,450            | 1,750              | 1,800            |
| 05041 SANITATION FEES                      | 420,000          | 480,824           | 529,515          | 531,162            | 546,465          |
| 05050 SALE OF PAPER BAGS                   | 3,017            | 2,328             | 4,000            | 3,120              | 3,000            |
| 05060 RECYCLING GRANT                      | 0                | 0                 | 0                | 0                  | 0                |
| ***TRANSFER FROM GENERAL FUND              | 0                | 0                 | 0                | 0                  | 0                |
| <b>TOTAL SANITATION REVENUE</b>            | <b>\$424,106</b> | <b>\$485,197</b>  | <b>\$534,965</b> | <b>\$536,032</b>   | <b>\$551,265</b> |
|  |                  |                   |                  |                    |                  |
| 700 - 100 PERSONNEL SERVICES               |                  |                   |                  |                    |                  |
| 11030 SALARIES PART-TIME                   | 11,167           | 12,221            | 15,079           | 17,183             | 17,685           |
| 11050 WORKERS COMPENSATION                 | 0                | 0                 | 0                | 0                  | 0                |
| 11060 FICA                                 | 889              | 692               | 1,154            | 1,154              | 1,353            |
| 11100 UNSCHEDULED OVERTIME                 | 165              | 30                | 350              | 100                | 100              |
| <b>TOTAL PERSONNEL SERVICES</b>            | <b>\$12,221</b>  | <b>\$12,942</b>   | <b>\$16,582</b>  | <b>\$18,436</b>    | <b>\$19,138</b>  |
|  |                  |                   |                  |                    |                  |
| 700 - 200 CONTRACTUAL & COMMODITIES        |                  |                   |                  |                    |                  |
| 22190 ELECTION EXPENSE                     | 0                | 3,294             | 0                | 0                  | 0                |
| 22230 POSTAGE                              | 1,617            | 2,694             | 2,250            | 2,250              | 2,250            |
| 22240 PRINTING                             | 1,554            | 547               | 1,600            | 550                | 550              |
| 22331 RESIDENTIAL COLLECTION               | 382,289          | 474,599           | 507,015          | 508,638            | 520,284          |
| 22340 CURBSIDE RECYCLING                   | 0                | 3,625             | 0                | 0                  | 0                |
| 22350 LEAF/YARD WASTE COLLECTION           | 0                | 0                 | 0                | 0                  | 0                |
| 22360 PURCHASE OF PAPER BAGS               | 2,250            | 2,774             | 4,000            | 4,000              | 4,000            |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$387,710</b> | <b>\$487,532</b>  | <b>\$514,865</b> | <b>\$515,438</b>   | <b>\$527,084</b> |
|  |                  |                   |                  |                    |                  |
| <b>TOTAL SANITATION EXPENDITURES</b>       | <b>\$399,931</b> | <b>\$500,475</b>  | <b>\$531,447</b> | <b>\$533,874</b>   | <b>\$546,222</b> |
|  |                  |                   |                  |                    |                  |
| <b>SURPLUS (DEFICIT)</b>                   | <b>\$24,175</b>  | <b>(\$15,278)</b> | <b>\$3,518</b>   | <b>\$2,159</b>     | <b>\$5,043</b>   |



**2003-2004 BUDGET**

**CITY OF GLENDALE, MISSOURI**

**POLICE AND FIREMEN'S PENSION FUND**

In 1967, the voters of the City of Glendale approved the establishment of a Pension Fund to provide retirement benefits for the members of the Police and Fire Departments. Since its adoption, the plan has been amended several times to improve benefits to it's members. July 1, 1998 was the effective date of our latest improvement to the Pension Plan, which involves increasing the benefit at normal retirement from 47.5% to 50% of Final Average Salary (FAS).

The Pension Fund is financed by an employee contribution of 3.25% of base payroll and a property tax levy approved by the voters on August 7, 1984. As a result of statewide reassessment, the levy was reduced in August, 1985 from \$.20 to \$.10 and again in August, 1987 to \$.09 per one hundred dollars of assessed value. In 1995, the City of Glendale took a voluntary reduction of \$.03 thus reducing the current pension tax levy \$.06. Pension Fund levies to date are as follows:

|         |        |         |        |           |        |
|---------|--------|---------|--------|-----------|--------|
| 1967-68 | \$.04  | 1968-69 | \$.04  | 1969-70   | \$.04  |
| 1970-71 | \$.04  | 1971-72 | \$.07  | 1972-73   | \$.10  |
| 1973-74 | \$.10  | 1974-75 | \$.10  | 1975-76   | \$.10  |
| 1976-77 | \$.10  | 1977-78 | \$.10  | 1978-79   | \$.15  |
| 1979-80 | \$.17  | 1980-81 | \$.17  | 1981-82   | \$.17  |
| 1982-83 | \$.17  | 1983-84 | \$.17  | 1984-85   | \$.20  |
| 1985-86 | \$.10  | 1986-87 | \$.10  | 1987-88   | \$.084 |
| 1988-89 | \$.084 | 1989-90 | \$.087 | 1990-91   | \$.09  |
| 1991-92 | \$.09  | 1992-93 | \$.09  | 1993-94   | \$.09  |
| 1994-95 | \$.09  | 1995-96 | \$.06  | 1996-97   | \$.06  |
| 1997-98 | \$.06  | 1998-99 | \$.06  | 1999-2000 | \$.06  |
| 2000-01 | \$.06  | 2001-02 | \$.06  | 2002-03   | \$.06  |

The Pension Plan has an active enrollment of 27, comprised of all full-time members of the Police, Fire and Dispatching Departments. The fund presently pays retirement or disability benefits to eight (8) former employees or their spouses. The City amended its investment contract in late 1997 with the New England Life to provide for investments in a variety of equity and bond funds designed to increase return to around 10% in the hopes of bringing our annual actuarial cost to a level that is more affordable for the City to fund its

obligation. As a result of the recession brought on in part by the September 11th tragedy, the plan has been unable to achieve this goal in the past 3 years. As a result of diminished investment returns, the actuarial cost of the plan has increased beyond the revenue that is generated by the \$.06 tax rate and employee contributions. As a result, it may be necessary to raise the pension tax rate to our current voter authorized tax rate ceiling of .0994 in order to more closely meet the annual cost of the Pension Plan. The Pension Fund is administered by a five (5) member Board of Trustees with the help of the third party consulting firm, AON Consulting.

**POLICE AND FIREMEN'S PENSION FUND FOR 2003/2004**

| <b>60 - PENSION FUND</b>             | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--------------------------------------|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| 001-010 TAXES                        |                         |                         |                         |                            |                         |
| 01011 REAL ESTATE TAXES - CURRENT    | 47,157                  | 49,241                  | 49,100                  | 49,100                     | 77,500                  |
| 01021 PERSONAL PROPERTY TAXES - CURF | 8,863                   | 9,278                   | 9,300                   | 9,300                      | 14,500                  |
| 01031 DELIQUENT TAXES                | 429                     | 350                     | 500                     | 500                        | 500                     |
| 01041 UTILITY PROPERTY TAXES         | 0                       | 0                       | 750                     | 750                        | 1,000                   |
| <b>TOTAL TAXES</b>                   | <b>\$56,449</b>         | <b>\$58,869</b>         | <b>\$59,650</b>         | <b>\$59,650</b>            | <b>\$93,500</b>         |
| <br>                                 |                         |                         |                         |                            |                         |
| 001 - 050 MISCELLANEOUS REVENUE      |                         |                         |                         |                            |                         |
| 05010 INVESTMENT INCOME              | 1,903                   | -42                     | 2,000                   | 0                          | 0                       |
| 05022 EMPLOYEE CONTRIBUTION          | 37,057                  | 38,136                  | 36,900                  | 36,900                     | 37,800                  |
| <b>TOTAL MISCELLANEOUS REVENUE</b>   | <b>\$38,960</b>         | <b>\$38,094</b>         | <b>\$38,900</b>         | <b>\$36,900</b>            | <b>\$37,800</b>         |
| <br>                                 |                         |                         |                         |                            |                         |
| <b>TOTAL REVENUE</b>                 | <b>\$95,409</b>         | <b>\$96,963</b>         | <b>\$98,550</b>         | <b>\$96,550</b>            | <b>\$131,300</b>        |
| <br>                                 |                         |                         |                         |                            |                         |
| 600 - 500 CONTRIBUTIONS              |                         |                         |                         |                            |                         |
| 53070 CONTRIBUTIONS TO PENSION FUND  | 89,601                  | 37,984                  | 90,500                  | 96,550                     | 131,300                 |
| 53080 ADMINISTRATIVE COST            | 0                       | 935                     | 0                       | 0                          | 0                       |
| <b>TOTAL EXPENDITURES</b>            | <b>\$89,601</b>         | <b>\$38,919</b>         | <b>\$90,500</b>         | <b>\$96,550</b>            | <b>\$131,300</b>        |
| <br>                                 |                         |                         |                         |                            |                         |
| <b>SURPLUS (DEFICIT)</b>             | <b>\$5,808</b>          | <b>\$58,044</b>         | <b>\$8,050</b>          | <b>\$0</b>                 | <b>\$0</b>              |

## **2003-2004 BUDGET**

### **CITY OF GLENDALE, MISSOURI**

#### **SEWER LATERAL FUND**

This Fund was created in November 1997 by a vote of the people, through the passage of a \$7.00 quarterly Sanitary Lateral Repair Fee. This fee is authorized under Section 249.422 RSMo. to pay the cost of certain repairs of defective sewer lateral service lines. This Sewer Lateral Repair Program, which acts as kind of an insurance policy, covers all residential property having six or less dwelling units. The Sewer Lateral Repair Program is implemented in accordance with a policy established by the Board of Aldermen in October, 1997 and as amended in January, 2001. The sewer lateral fund is expected to generate about \$65,000 per year based on approximately 2,250 households in the City. The three (3) condominium associations are not covered under this policy in accordance with State law.

The revenue under the budget for this fund takes into account a small percentage of nonpayees that we know we have under the City Sanitation Program. We are hoping that in the upcoming year, we will not need an infusion of cash from the General Fund to pay for program expenses. In the current year, there has been a transfer of \$11,300 from the General Fund to cover expenditures for repairs for mostly emergency sewer lateral repairs, which will ultimately have to be paid back by the Sewer Lateral Fund. In order to stabilize the program financially, in January, 2001, the Board of Aldermen established a cap of \$3,000 that the City will pay for any single sewer lateral repair. This cap includes any cleaning and diagnostic expenses that are performed by the City in conjunction with a repair of the sewer lateral.

These changes made by the Board, along with improved management of the program as a result of Public Works Superintendent Carl Politte's efforts, have improved the financial picture of the program. We are current with all program bills and we will hopefully begin seeing a fund balance starting to develop in the Sewer Lateral Fund.



**SEWER LATERAL FUND FOR 2003/2004**

| <b>20 - SEWER LATERAL FUND</b>             | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| 200 - 001 REVENUE                          |                         |                         |                         |                            |                         |
| 02001 SEWER LATERAL FEES                   | 62,979                  | 66,476                  | 63,000                  | 66,500                     | 65,000                  |
| 05010 INVESTMENT INCOME                    | 130                     | 31                      | 0                       | 25                         | 25                      |
| 05075 - TRANSFER FROM GENERAL FUND         | 4,115                   | 0                       | 0                       | 11,300                     | 0                       |
| <b>TOTAL SEWER LATERAL REVENUE</b>         | <b>\$67,224</b>         | <b>\$66,507</b>         | <b>\$63,000</b>         | <b>\$77,825</b>            | <b>\$65,025</b>         |
| <br>                                       |                         |                         |                         |                            |                         |
| 200 - 200 CONTRACTUAL & COMMODITIES        |                         |                         |                         |                            |                         |
| 22220 OTHER CONTRACTUAL                    | 87,945                  | 80,816                  | 63,000                  | 78,000                     | 65,025                  |
| <b>TOTAL CONTRACTUAL &amp; COMMODITIES</b> | <b>\$87,945</b>         | <b>\$80,816</b>         | <b>\$63,000</b>         | <b>\$78,000</b>            | <b>\$65,025</b>         |
| <br>                                       |                         |                         |                         |                            |                         |
| <b>TOTAL SEWER LATERAL EXPENDITURES</b>    | <b>\$87,945</b>         | <b>\$80,816</b>         | <b>\$63,000</b>         | <b>\$78,000</b>            | <b>\$65,025</b>         |
| <br>                                       |                         |                         |                         |                            |                         |
| <b>SURPLUS (DEFICIT)</b>                   | <b>(\$20,721)</b>       | <b>(\$14,309)</b>       | <b>\$0</b>              | <b>(\$175)</b>             | <b>\$0</b>              |

## 2003-2004 BUDGET

### CITY OF GLENDALE, MISSOURI

#### CAPITAL IMPROVEMENT FUND

Created in FY 1995-96, the Capital Improvement Fund was established to account for use of the ½ cent capital improvement sales tax, which was approved by the voters in August of 1995. Under Section 94.577, all revenue received by a municipality for the tax authorized under the provisions of this Section “shall be deposited into a special trust fund and shall be used solely for capital improvements, including the operation and maintenance of all capital improvements, for so long as they shall remain in effect.”

#### REVENUE (\$665,070)

We are estimating that the ½ cent capital improvement sales tax will generate approximately \$334,500, which is an increase of 4.2% over the revised budget estimate, but only 3.4% over the original budget estimate for the 2002-2003 Fiscal Year. The above estimate is based on sales tax collected in 2001-2002 and a belief that there will be a bit of a rebound as a result of the successful prosecution of the War in Iraq.

The City continues to receive the benefit of cities not imposing a ½ cent tax, which are in the pool, as it gives Glendale a larger share of the ½ cent sales tax pie distributed from point-of-sale cities. As you know, Glendale was one of the first pool or point-of-sale cities in St. Louis County to adopt this ½ cent tax. As cities adopt this tax, our share of point-of-sale proceeds will decrease.

In previous years, we have made transfers from the General Fund into the Capital Improvement Fund to help pay off lease purchases of equipment. This year, we are proposing no transfers from the General Fund into the Capital Improvement Fund given that revenue in that fund is flat. However, we are once again proposing a transfer, as we did last year, of \$56,230 in the Capital Improvement Fund from the Parks and Stormwater Fund to help pay the local match on grants we received through the Metropolitan St. Louis Sewer District for stormwater projects on Monier Place and Algonquin Estates totaling \$285,975.

Another source of funding under the Capital Improvement Fund this year will come from three grants. The first grant will come from the Federal government through the TEA-21 Program for Sappington Road. In the upcoming fiscal year, this grant will pay for up to 80% of the engineering design costs of \$164,128 (scheduled in FY 2003-2004), while the City will pay 20% of the design costs. The design will not be completed in the 2003-2004 fiscal year and will extend into the next fiscal year. The second grant involves the Algonquin Estates/Devon Road Project Stormwater Project, which is funded in the amount of 50% of project costs by a State Stormwater Grant in the amount of \$57,035. While the third grant is also a State Stormwater Grant for \$85,951 funding the Monier Place Stormwater Improvement Project.

## **EXPENDITURES (\$686,863)**

### **GENERAL GOVERNMENT.**

The major item under General Government in the Capital Improvement Fund Budget is an appropriation for the gazebo in the new vest pocket park and Monaco soccer field at the Early Childhood Center. As you know, the City received a grant from the Municipal Park Grant Commission of St. Louis County to construct a new soccer field and walking path at the site of the new Kirkwood Early Childhood Center. The plan also called for a gazebo and playground equipment to be purchased for the vest pocket park. The City agreed to pay for the purchase and installation of the gazebo, as well as to maintain the structure once it is constructed. The City agreed to pay for this gazebo as it has more of a community use than a school use. The estimated cost of the new gazebo will be \$45,000.

The only other items proposed for General Government under the Capital Improvement Fund are auditorium tables, a final progress payment for an HVAC project and a loan payment. We have budgeted \$2,000 for new sturdier metal folding tables for the auditorium. We have so many groups that use the auditorium, that the pressboard tables we have been buying hold up only a short time to the abuse of being set-up and taken down continually. We have included \$3,000 to complete the HVAC project for City Hall. Lastly, we have budgeted \$650 to pay a State Energy Savings Loan for new windows that were purchased several years ago.

### **POLICE DEPARTMENT**

We have included funds, as we do each year, totaling \$20,000 for a new police patrol car. Since 1989, we have had a schedule of replacing one car per year. In addition to the new patrol car, we are also planning to purchase a new light bar and siren for the vehicle. We are still in the process of evaluating whether we will again purchase the smaller 6-cylinder vehicle that we purchased for the first time this year. Hopefully, by the time we get ready to purchase the new patrol vehicle, we will have a better idea of whether we will want to continue with this smaller vehicle.

### **DISPATCHING**

The entire Dispatching Capital Budget is dedicated for expenditures related to the Computer Aided Dispatch Software (CAD) System. As you know, the City purchased this software program and related equipment late last fiscal year at a cost of \$107,307.50. This project was financed over five (5) years under a loan agreement with Royal Banks of Missouri. The annual payment that is required under this agreement is \$24,760 with interest of \$4,340. In addition, the annual maintenance on the CAD software is included in the Capital Budget for Dispatching at a cost of \$18,170.

Computer-Aided Dispatch Software provides timely information to be transmitted to the Police and Fire Departments enroute to emergency calls that assists them in responding to the call or situation in an appropriate and safe manner. For example, through advanced record keeping and retrieval, it is possible to generate information on call history at various locations to aid Police



Officers and provide for the dissemination of pre-plans to Fire crews via in-car computers enroute and while at the location of a fire. CAD software also facilitates use of in-car computers in the Police patrol cars for report writing and accessing traffic and criminal records.

If General Fund revenue begins to increase at a higher rate, the cost of maintenance of the software would be shifted out of the Capital Improvement Fund into the General Fund, where we usually include the cost of maintenance contracts. Until the CAD software is paid off, it is anticipated that we will also have fewer new capital expenditures under the Police Department and Dispatching as a result of the cost to purchase and maintain this new software.

### **FIRE DEPARTMENT**

The Fire Department Capital Outlay requests consist of the following:

|                                   |                 |
|-----------------------------------|-----------------|
| Fire Pumper (Lease Purchase)      | \$23,400        |
| Interest Expense (Lease Purchase) | 6,880           |
| Bunkroom Floor Covering           | 3,500           |
| Dishwasher and Refrigerators      | 3,000           |
| SCBA Upgrades                     | 10,000          |
| Laptop Computer                   | 6,500           |
| Ret. of Long Term Debt            | 650             |
| <b>TOTAL</b>                      | <b>\$53,930</b> |

The largest expenditure in the proposed capital budget of the Fire Department is the lease purchase on the 1998 Pierce Saber Fire Pumper. Included in the capital budget is \$23,400 for the annual payment and \$6,880 in quarterly interest payments. The lease purchase term on the pumper runs ten years and is renewable each year with payment of the annual principal payment and can be paid off at any time if the City should choose to take this option. The City has made four lease purchase payments on the pumper as of the end of this year.

This year, there are two expenditures requested in the Fire Department's Capital Outlay that involve improving living conditions in the Firehouse for the firefighters. The first expenditure involves replacing the floor covering in the bunkroom of the Firehouse at an estimated cost of \$3,500. The firefighters have been remodeling the bunkroom at little or no cost to the City using their own labor and by "scrounging" materials from contacts that they have in the construction industry. To finish off the project, the Fire Department has requested funds to replace the existing 23-year old carpet with a combination of new carpet and tile. The other expenditures in this category involve the kitchen, which the firefighters also remodeled in much the same manner as mentioned above several years ago. The Fire Department has requested the purchase of a dishwasher and refrigerators sufficient to store food in the quantity of two meals per shift and to provide storage for snacks that they keep on hand on an ongoing basis.

The Fire Department has also included an appropriation of \$6,500 to purchase a laptop suitable for rugged conditions that will be installed in the Fire Chief's vehicle, which will be tied into the CAD system. Having the computer on a fire scene will greatly assist the Fire Chief by allowing



him to access pre-plans for structures and other important information. The cost of this computer is higher than normal laptops, because it is designed to withstand conditions that could be present in a fire scene or enroute in the Chief's vehicle. The Police Department has "ruggedized" laptops in their patrol cars. Lastly, the Fire Department has included in their capital outlay requests for the 2003-3004 Fiscal Year, \$10,000 for SCBA Upgrades, which will provide for several of the latest safety features for the protection of Fire Department personnel.

**PUBLIC WORKS DEPARTMENT**

As you would expect, the Public Works Department has, by far, the largest proposed capital budget at \$515,013. This year's total is nearly double the capital outlay requested in most years, as a result of the Sappington Road project as well as the Devon/Algonquin Estates and Monier Place Stormwater projects. The breakdown of proposed capital expenditures under Public Works for the upcoming year is as follows:

|                                   |               |
|-----------------------------------|---------------|
| Dump Truck (Lease Purchase)       | \$ 11,010     |
| Interest (Lease Purchase)         | 900           |
| Streets-Chipseal                  | 50,000        |
| Streets-Other(Sapp. Rd. Design)   | 164,128       |
| Sidewalks                         | 3,000         |
| Stormwater (Devon/Algonquin Est.) | 285,975       |
| <br>TOTAL                         | <br>\$515,013 |

The largest expenditure in this year's Capital Improvement Fund Budget is the appropriation of \$164,128, which represents about 60% of the overall design costs for the Sappington Road Improvement Project. We are not absolutely sure how much of the design aspect of the project will be completed in this fiscal year. These design costs, like other costs associated with this project, will be paid mostly (80%) by a grant from the Federal government with the City picking up the remaining balance (20%) of the project cost. As you know, the project involves the complete reconstruction of Sappington Road including new asphalt driving surface, concrete vertical curbs, sidewalks and possibly street lighting. The overall cost of the design and construction is \$2,182,000.

Included as well under infrastructure is the Devon/Algonquin Estates Stormwater Project, which is estimated to cost \$114,070. This project involves the enlargement and stabilization of a drainage channel and the installation of a larger stormwater pipe underneath Algonquin Estates Road. This project will be funded 50% by a State Stormwater Grant with the remaining balance paid for through local sources of revenue such as the Parks and Stormwater Fund. This project is already under contract contingent on easements and financial participation agreements from adjoining property owners.

A carryover project that will be included in the 2003-2004 Capital Improvement Fund Budget from the current fiscal year is the Monier Project, which is estimated to cost \$171,903.50. This project involves the installation of 24-inch pre-cast concrete stormwater pipe and several drainage structures to collect stormwater drainage from a large watershed area in the Frederick

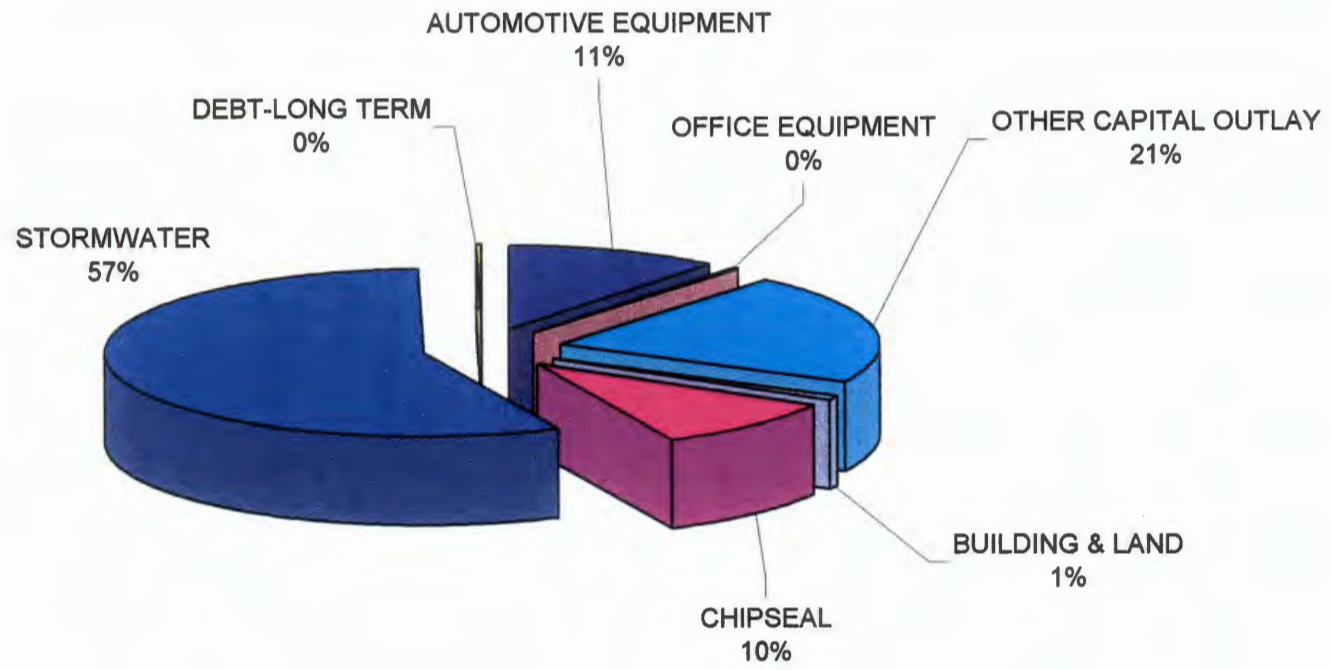
Lane Subdivision and drainage from the Monier Subdivision as well. The project will eliminate backyard flooding, part of a drainage ditch and will alleviate erosion problems on Monier Place and Monier Drive.

The tentative streets to be chipsealed under this budget are as follows: Belvedere Lane, Northarm Drive, Southarm Drive, Halcyon Drive, Armstrong Drive, Carol Ann Place, Joanna Avenue, Fuhrmann Terrace and Juanita Avenue. We will also be doing some spot sidewalk repair on some of the worst concrete sidewalk slabs on Sappington Road. We will only repair the slabs that present a potential danger, as we will be replacing all the sidewalk as part of the Sappington Road Improvement Project.

In terms of vehicle and equipment requests in the proposed budget, a lease purchase payment and interest on a 3-ton dump truck that was purchased during the 1998-99 Fiscal Year has been included. The annual principal payment on this 5-year lease purchase is budgeted at \$11,010, while the interest payment on this vehicle is estimated to be \$900.

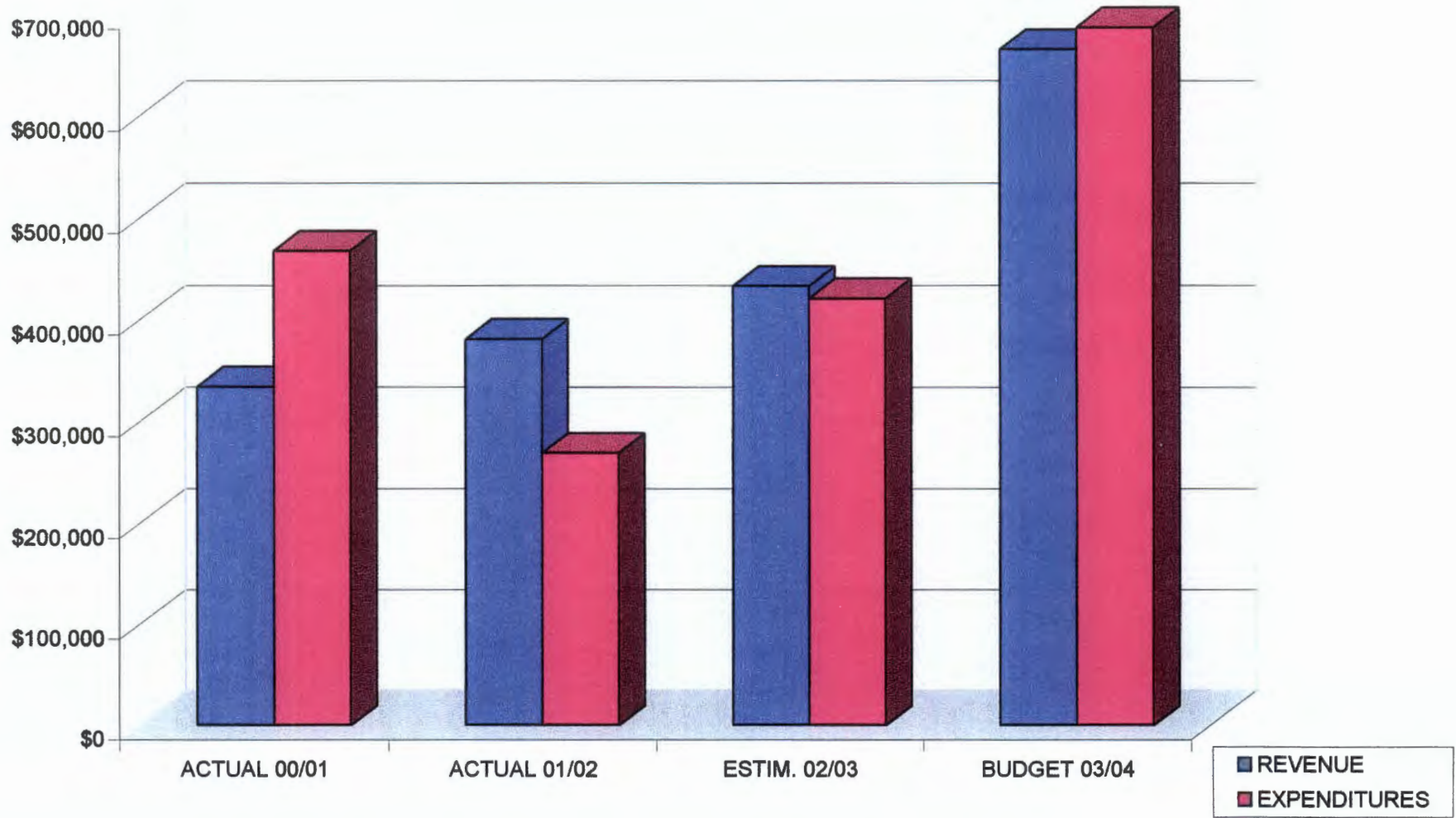
More than 73% of all capital outlay requests in the 2003-2004 Budget fall under infrastructure under the Public Works Department. This percentage is up 27% from last year entirely as a result of the Sappington Road Project. We have included this major project, while still maintaining routine infrastructure expenditures at a level that we can the work done in the community that needs to be completed.

# EXPENDITURES BY FUNCTION FOR CAPITAL FUND





### CAPITAL IMPROVEMENT FUND REVENUE VERSUS EXPENDITURES



**CAPITAL IMPROVEMENTS FUND FOR 2003/2004**

| <b>90 - CAPITAL IMPROVEMENTS FUND</b>     | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|---|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| 900 - 001 REVENUE                         |                         |                         |                         |                            |                         |
| 01052 CAPITAL IMPROVEMENTS TAX            | 334,147                 | 336,477                 | 323,415                 | 320,900                    | 334,500                 |
| 01101 LOCAL USE TAX - CAPITAL IMP         | 0                       | 0                       | 0                       | 0                          | 0                       |
| 05010 INVESTMENT INCOME-CAP IMPR          | 283                     | 101                     | 300                     | 35                         | 50                      |
| 05030 GRANT INCOME                        | 0                       | 0                       | 66,850                  | 57,036                     | 274,290                 |
| TRANSFER FROM PARKS & STORM...            | 0                       | 44,705                  | 45,440                  | 55,530                     | 56,230                  |
| <b>TOTAL CAPITAL IMPROVEMENTS REVENUE</b> | <b>\$334,430</b>        | <b>\$381,283</b>        | <b>\$436,005</b>        | <b>\$433,501</b>           | <b>\$665,070</b>        |

**CAPITAL IMPROVEMENTS FUND FOR 2003/2004**

| <b>90 - CAPITAL IMPROVEMENTS FUND</b>          | <b>ACTUAL<br/>00/01</b> | <b>ACTUAL<br/>01/02</b> | <b>BUDGET<br/>02/03</b> | <b>ESTIMATED<br/>02/03</b> | <b>BUDGET<br/>03/04</b> |
|--|-------------------------|-------------------------|-------------------------|----------------------------|-------------------------|
| <b>401 - GENERAL GOVERNMENT CAPITAL OUTLAY</b> |                         |                         |                         |                            |                         |
| 44010 OFFICE EQUIPMENT                         | 0                       | 0                       | 1,000                   | 0                          | 2,000                   |
| 44030 OTHER CAPITAL OUTLAY                     | 8,363                   | 17,955                  | 7,000                   | 7,000                      | 45,000                  |
| 44040 BUILDING & LAND                          | 0                       | 0                       | 30,000                  | 33,000                     | 3,000                   |
| 44110 RETIREMENT LONG TERM DEBT                | 966                     | 644                     | 650                     | 650                        | 650                     |
| <b>TOTAL GENERAL GOVERNMENT</b>                | <b>\$9,329</b>          | <b>\$18,599</b>         | <b>\$38,650</b>         | <b>\$40,650</b>            | <b>\$50,650</b>         |
| <b>401 - COURT CAPITAL OUTLAY</b>              |                         |                         |                         |                            |                         |
| 44010 OFFICE EQUIPMENT                         | 0                       | 0                       | 0                       | 0                          | 0                       |
| 44030 OTHER CAPITAL OUTLAY                     | 0                       | 0                       | 0                       | 0                          | 0                       |
| <b>TOTAL COURT</b>                             | <b>\$0</b>              | <b>\$0</b>              | <b>\$0</b>              | <b>\$0</b>                 | <b>\$0</b>              |
| <b>401 - POLICE CAPITAL OUTLAY</b>             |                         |                         |                         |                            |                         |
| 44010 OFFICE EQUIPMENT                         | 0                       | 0                       | 0                       | 0                          | 0                       |
| 44020 AUTOMOTIVE EQUIPMENT                     | 21,996                  | 21,983                  | 21,500                  | 21,500                     | 20,000                  |
| 44030 OTHER CAPITAL OUTLAY                     | 29,623                  | 0                       | 1,000                   | 0                          | 0                       |
| 44040 BUILDING & LAND                          | 0                       | 0                       | 0                       | 0                          | 0                       |
| <b>TOTAL POLICE</b>                            | <b>\$51,619</b>         | <b>\$21,983</b>         | <b>\$22,500</b>         | <b>\$21,500</b>            | <b>\$20,000</b>         |
| <b>401 - DISPATCHING CAPITAL OUTLAY</b>        |                         |                         |                         |                            |                         |
| 22320 INTEREST EXPENSE                         | 3,364                   | 3,951                   | 5,600                   | 5,600                      | 4,340                   |
| 44010 OFFICE EQUIPMENT                         | 0                       | 0                       | 0                       | 0                          | 0                       |
| 44030 OTHER CAPITAL OUTLAY                     | 86,531                  | 72,363                  | 42,060                  | 42,060                     | 42,930                  |
| <b>TOTAL DISPATCHING</b>                       | <b>\$89,895</b>         | <b>\$76,314</b>         | <b>\$47,660</b>         | <b>\$47,660</b>            | <b>\$47,270</b>         |
| <b>401 - FIRE CAPITAL OUTLAY</b>               |                         |                         |                         |                            |                         |
| 22320 INTEREST EXPENSE                         | 14,543                  | 8,684                   | 14,000                  | 10,595                     | 6,880                   |
| 44020 AUTOMOTIVE EQUIPMENT                     | 23,400                  | 23,400                  | 59,400                  | 50,537                     | 23,400                  |
| 44030 OTHER CAPITAL OUTLAY                     | 44,483                  | 19,970                  | 850                     | 850                        | 20,000                  |
| 44040 BUILDING & LAND                          | 389                     | 10,604                  | 9,500                   | 33,000                     | 3,000                   |
| 44110 RETIREMENT LONG TERM DEBT                | 322                     | 644                     | 644                     | 644                        | 650                     |
| <b>TOTAL FIRE</b>                              | <b>\$83,137</b>         | <b>\$63,302</b>         | <b>\$84,394</b>         | <b>\$95,626</b>            | <b>\$53,930</b>         |
| <b>401 - PUBLIC WORKS CAPITAL OUTLAY</b>       |                         |                         |                         |                            |                         |
| 22320 INTEREST EXPENSE                         | 3,300                   | 1,735                   | 1,200                   | 1,000                      | 900                     |
| 44020 AUTOMOTIVE EQUIPMENT                     | 0                       | 11,011                  | 11,011                  | 11,011                     | 11,010                  |
| 44030 OTHER CAPITAL OUTLAY                     | 0                       | 0                       | 0                       | 0                          | 0                       |
| 44040 BUILDING & LAND                          | 0                       | 0                       | 20,000                  | 20,000                     | 0                       |
| 44050 STREETS - CHIPSEAL                       | 56,355                  | 52,416                  | 55,000                  | 55,000                     | 50,000                  |
| 44060 STREETS - CONCRETE                       | 0                       | 0                       | 0                       | 0                          | 0                       |
| 44070 STREETS - OTHER                          | 0                       | 0                       | 0                       | 0                          | 164,128                 |
| 44080 SIDEWALKS                                | 0                       | 23,727                  | 0                       | 0                          | 3,000                   |
| 44090 STORM WATER                              | 132,117                 | (0)                     | 113,700                 | 102,592                    | 285,975                 |
| 44100 CURBS                                    | 31,700                  | 32                      | 26,000                  | 26,000                     | 0                       |
| 44101 SAPPING/KIRKHAM CHIPSEAL                 | (588)                   | 0                       | 0                       | 0                          | 0                       |
| 44110 LONG TERM DEBT/CAPITAL LEASE             | 11,011                  | 0                       | 0                       | 0                          | 0                       |
| <b>TOTAL PUBLIC WORKS</b>                      | <b>\$233,895</b>        | <b>\$88,921</b>         | <b>\$226,911</b>        | <b>\$215,603</b>           | <b>\$515,013</b>        |
| <b>TOTAL CAPITAL OUTLAY EXPENDITURES</b>       | <b>\$467,875</b>        | <b>\$269,119</b>        | <b>\$420,115</b>        | <b>\$421,039</b>           | <b>\$686,863</b>        |
| <b>SURPLUS (DEFICIT)</b>                       | <b>(\$133,445)</b>      | <b>\$112,164</b>        | <b>\$15,891</b>         | <b>\$12,463</b>            | <b>(\$25,950)</b>       |