



# **City of Eureka**

## **Annual Budget**

**Fiscal 2015-2016**

**CITY OF EUREKA  
2015-2016 FISCAL YEAR BUDGET**

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# City of Eureka

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*Aldermen Ward I*  
Robert A. Berry  
Wes Sir

*Aldermen Ward II*  
Robert H. Kee, Jr.  
Carleen Murray

*Aldermen Ward III*  
Shannon Britt  
Don Beckerle

*Mayor*  
Kevin M. Coffey

*City Administrator*  
Craig E. Sabo

*City Clerk*  
Ralph M. Lindsey, Jr.

The Honorable Mayor Coffey, Board of Aldermen  
and the Citizens of Eureka:

In compliance with the Revised Statutes of Missouri, I am pleased to present the Fiscal 2015-2016 Operating Budget for the City of Eureka which the Board of Aldermen adopted on June 16, 2015. This budget represents revenue estimates and expenditure projections necessary to fund personnel costs, operational needs and capital improvement program priorities.

The St. Louis County Assessor's Office reports the City's July 1, 2014 assessed Valuation of property as follows (as reduced by the incremental value of the South I-44 TIF District and adjusted by the County Board of Equalization):

Residential Real Property:	\$ 132,811,820.00
Agricultural Real Property:	\$ 107,440.00
Commercial Real Property:	\$ 53,414,113.00
(Including Railroads & Utilities)	
Personal Property	\$ 34,003,604.00

Property tax rates are required to be set by October 1<sup>st</sup>, however, the final post Board of Equalization assessment figures have not yet been received; therefore, the 2015 tax rates have not been established.

Receipts are anticipated to total \$13,751,686.00, versus the \$12,864,134.00 which was estimated to be received during Fiscal 2014-2015. This reflects minimal tax revenue growth; while interest, court fines and parks revenue estimates reflect more aggressive growth. In Fiscal 2014-2015, the "Sales Tax Redistribution Plan" accounted for a net reduction in sales tax revenue of approximately \$384,185.00. In calendar year 2000 the final phase of the Redistribution Plan was implemented requiring a minimum sales tax sharing for those cities with a per capita sales tax at or below the County average. This final adjustment will not affect the amount of the City's sales tax "shared, but it will affect the timing of the redistribution throughout the calendar year. Beginning in January, 2002 the 2000 Census figures were factored into the Redistribution formula. Due to the City's population increasing dramatically from 4,683 in 1990 to 7,676 in 2000, the per capita sales tax declined which has decreased the amount shared. The impact of the 2010 Census acknowledging the increase of our population to 10,189 was effective Fiscal Year 2011. Sales tax revenue for Fiscal 2015-2016 is estimated to remain fairly level with Fiscal 2014-2015.

Anticipated expenditures for Fiscal 2015-2016 total \$15,391,926 with approximately \$5,848,800 (38%) for personnel compensation and associated employee costs, \$6,507,106 (42%) for operations and debt service and \$3,036,020.00 (20%) for capital improvement program projects and purchases. Based on budgeted revenues and expenditures it is estimated that the City's fiscal year end fund balance will be approximately \$10,675,222.00.

With regard to personnel related expenditures, the compensation of full-time employees was incremented pursuant to a formula partially based on a survey of area communities. The wages of all employees were increased by 2%, with a few exceptions based on the established compensation program.

The Eureka Pointe Special Sales Tax Agreement is budgeted to expire in Fiscal 2015-2016. The final payment will be made in December, 2015 for this agreement.

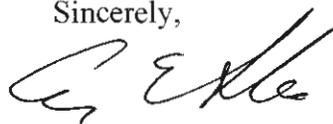
A summary of the Fiscal 2015-2016 Capital Improvement Program expenditures follows this letter, preceding the balance of the budget document. Anticipated grant receipts applicable to the above projects include \$1,414,400.00 for the Forby Road project. The forthcoming traffic signal at West 5<sup>th</sup> Street & Workman Road capital improvement project will be partially funded by residual West TIF Funds in the approximate amount of \$113,490.00.

As a financial plan and management tool to be utilized as an instrument to pursue and attain our goals, it is our ongoing objective to serve the needs of the most while maximizing our fixed resources. We believe our budgeting methodology is proven to be an effective means of providing the highest level of scrutiny, analysis and accountability, as well as lending itself to ease of understanding and practical third party auditing.

I'd like to acknowledge the dedicated efforts of Barbara Flint and Ralph Lindsey in the preparation of the general operating budget component of this document including research, expenditure formulation and revenue projections. I also extend appreciation to Mike Wiegand, Missy Myers, Bob Wade, Bill Penney and Julie Wood who provided many of the City's capital project, equipment and operating needs for the inclusion in the budget document.

I am confident that this is a viable budget with which we can all work in a realistic manner to carry out the needs of our residents, business community and visitors to the fullest possible extent. I invite you to contact me at any time to discuss any aspect of this budget.

Sincerely,



Craig E. Sabo  
City Administrator



## **INTRODUCTORY SECTION**

Fiscal 2015-2016 Capital Improvement Budget

Budget Adoption Ordinance Number 2334

Fiscal 2015-2016 Summary of Funds Budgeted

**FISCAL 2015 - 2016 CAPITAL IMPROVEMENT PROGRAM BUDGET**

**STREET AND ROAD FUND - INCLUDING TRAILS**

<b>CIP No.</b>	<b>DESCRIPTION</b>	<b><u>PROJECT COST</u></b>
10-009	Allen Road Bridge Repair (Engineering only)	\$40,000.00
12-003	Forby Road Phase 3 and Alt Road - Engineering, Right-of-way and Construction (\$1,414,400.00 to be Grant Reimbursed)	\$1,763,000.00
12-010	Allenton Bridge Renovation (Estimated Cost - To be funded by Non-attributable Funds and South I-44 C.I.D.)	\$250,000.00
14-001	City-wide Sidewalk Repair and Replacements	\$5,000.00
14-002	City-wide Concrete Slab Replacement as Required	\$20,000.00
14-003	Thresher Drive Commuter Parking Lot (60 feet wide x 370 feet long)	\$60,000.00
14-006	City-wide Concrete and Asphalt Street Crack Sealing	\$6,000.00
14-080	City-wide Bridge Renovations	\$10,000.00
15-081	Sidewalk and Storm Water on Dreyer Avenue from Central Avenue	\$20,000.00
15-082	Partial Funding of Traffic Signal at West Fifth and Workman Roads (Funded by Residual West Fifth TIF Funds)	\$112,000.00
15-083	Infrastructure Planning Services	\$50,000.00
<b>Street &amp; Road Total:</b>		<b><u>\$2,336,000.00</u></b>

<b>CIP No.</b>	<b>DESCRIPTION</b>	<b><u>PROJECT COST</u></b>
<b>SEWER CONSTRUCTION FUND</b>		
14-009	Well #6 Tank Rehabilitation and Painting	\$100,000.00
14-010	Fire Hydrant Replacements	\$5,000.00
14-011	Water Valve Replacements and Upgrades	\$25,000.00
15-012	Influent Pump Replacement	\$23,000.00
15-013	Lagoon Dock	\$11,000.00
15-014	Air Line Replacement	\$25,000.00
<b>Sewer Construction Total:</b>		<b><u>\$189,000.00</u></b>

**ADMINISTRATION, ECONOMIC DEVELOPMENT AND BUILDING DEPARTMENT - CAPITAL IMPROVEMENT FUND**

<b>CIP No.</b>	<b>DESCRIPTION</b>	<b><u>PROJECT COST</u></b>
14-052	Building Department Permit and Inspection Software	\$4,000.00
15-037	Computer Hardware and Software Maintenance and Updates (City-wide)	\$40,000.00
15-050	IP Phone System Hardware and Software Updates (City-wide)	\$15,000.00
<i>Administration, Building and Economic Development Capital Improvement Fund Subtotal:</i>		<b><u>\$59,000.00</u></b>

**POLICE DEPARTMENT - CAPITAL IMPROVEMENT FUND**

<b>CIP No.</b>	<b>DESCRIPTION</b>	<b><u>PROJECT COST</u></b>
15-029	Patrol Vehicles All Wheel Drive Ford Explorer (2 @ \$26,600.00 each). Two (2) Old Patrol Vehicles to be sold.	\$53,200.00
15-029	1 Chevrolet Tahoe (K-9 Vehicle Replacement - Includes Equipment). Current K-9 Vehicle to be sold.	\$38,935.00
15-029	Striping, Radio transfers, Push Bumpers and Prisoner Cages for Replacement Patrol Vehicles, Rifle/Shotgun Mounts, Radio Consoles and Mounting Brackets for Replacement Patrol Vehicles (2 @ \$7,160.00 each).	\$14,320.00
15-029	Lightbar Refurbish Kits (3 @ \$225.00 each)	\$675.00
15-029	In-car Radar Units (2 @ \$3,060.00 each)	\$6,120.00
15-029	10 In-car Video & Server and Communciations Hardware	\$68,000.00
<i>Police Department Vehicles (CIP # 15-029) Total</i>		<b><u>\$181,250.00</u></b>

**FISCAL 2015 - 2016 CAPITAL IMPROVEMENT PROGRAM BUDGET**

15-095	Ballistic Helmet Replacements (3 @ \$750.00 each)	\$2,250.00
15-095	Bullet Proof Vests (5 @ \$700.00 each) \$1,750.00 Reimbursed by Department of Justice	\$3,500.00
	<i>Weapons, Accessories, Bullet-proof &amp; Safety Vests, &amp; Helmets (CIP 15-095) Total</i>	<u>\$5,750.00</u>
15-071	Radar Trailer with Data Analyzer	\$6,520.00
15-071	File Server Rack and Wiring	\$2,500.00
	<i>Police Department Captial Improvement Fund - Subtotal:</i>	<u>\$196,020.00</u>

**PUBLIC WORKS DEPARTMENT - CAPITAL IMPROVEMENT FUND**

<b>CIP No.</b>	<b>DESCRIPTION</b>	<b><u>PROJECT COST</u></b>
15-019	Truck (To Replace 2004 Model)	\$40,000.00
15-019	Truck (To Replace 2005 Model)	\$40,000.00
	<i>Public Works Vehicles (CIP # 15-019)</i>	<u>\$80,000.00</u>
15-018	Lawn Mower (To Replace 2005 Model)	\$18,000.00
15-018	Welder (Replacement)	\$2,000.00
15-018	Torch Set (Replacement)	\$2,000.00
	<i>Public Works Equipment (CIP 15-018)</i>	<u>\$22,000.00</u>
14-005	Municipal Separate Storm Sewer System (Phase II) Implementation	\$30,000.00
	<i>Public Works Captial Improvement Fund Subtotal:</i>	<u>\$132,000.00</u>

**PARKS AND PUBLIC WORKS - CAPITAL IMPROVEMENT FUND**

15-072	Certified Pre-owned Lift for gym lights, parking lot lights and banners.	\$20,000.00
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**SEWER CONSTRUCTION - CAPITAL IMPROVEMENT FUND**

15-073	Professional GPS Unit and GIS Software for Infrastructure Locations and Inventory	\$14,000.00
15-074	Storm Water Mitigation	\$20,000.00
		<u>\$34,000.00</u>

**Total Capital Improvement Fund \$441,020.00**

**PARKS & RECREATION**

<b>CIP No.</b>	<b>DESCRIPTION</b>	<b><u>PROJECT COST</u></b>
15-015	Arts Program Support	\$5,000.00
15-016	Frisco Park Restroom	\$60,000.00
15-017	Replace Foot Bridge in Lions Park by Field #4	\$5,000.00
	<b>Total Park/Storm Water Fund</b>	<u><b>\$70,000.00</b></u>

**Total FY 2015-2016 Capital Improvement Program Budget \$3,036,020.00**

BILL NO. 2441

ORDINANCE NO. 2334

**AN ORDINANCE ADOPTING THE FISCAL YEAR 2015 - 2016 CITY BUDGET**

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF EUREKA, ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1:

The City of Eureka 2015 - 2016 Operating and Capital Improvement Program Budget as attached hereto and incorporated herein as if fully set forth is hereby adopted as the budget of the City of Eureka for the Fiscal Year 2015 - 2016 as required by RSMo., Chapter 67, as amended, and the expenditures set forth in said budget are hereby authorized and appropriated.

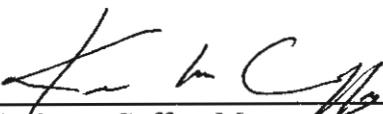
SECTION 2:

All ordinances, parts of ordinances or provisions of the Municipal Code of the City of Eureka in conflict with any provisions of this ordinance are hereby repealed.

SECTION 3:

This ordinance shall be in full force and effect from and after the date of its passage and approval.

PASSED AND APPROVED THIS 16TH DAY OF JUNE, 2015.

  
\_\_\_\_\_  
Kevin M. Coffey, Mayor

ATTEST:

  
\_\_\_\_\_  
Ralph M. Lindsey, Jr., City Clerk

FUND	ANTICIPATED BALANCE 7/1/15	ANTICIPATED RECEIPTS	TRANSFER IN	ANTICIPATED EXPENDITURES	TRANSFER OUT	ANTICIPATED BALANCE 6/30/16
General	2,928,472.26	4,868,345.00	1,021,500.00	5,957,558.00	134,700.00	2,726,059.26
Street and Road	276,169.68	2,025,900.00	913,490.69	2,553,100.00	439,000.00	223,460.37
Water Operation	395,529.26	1,071,500.00	-	687,820.00	345,000.00	434,209.26
Water Construction	8,433.47	12,150.00	165,000.00	-	175,498.30	10,085.17
Sewer Operating	593,384.30	645,300.00	-	296,014.20	181,000.00	761,670.10
Sewer Construction	39,330.68	6,000.00	275,000.00	189,000.00	-	131,330.68
C.I.P. Sales Tax Fund	2,581,614.47	1,116,300.00	-	441,020.00	1,642,588.56	1,614,305.91
Storm Water Control/Park Sales Tax	2,442,489.23	2,038,400.00	-	1,814,682.00	657,839.39	2,008,367.84
Solid Waste Management II	4,910.53	991,188.00	-	991,188.00	-	4,910.53
D.A.R.E. Donation	2,060.03	-	-	2,060.03	-	-
Police: Federal Equitable Sharing	12,093.28	50.00	-	12,143.28	-	-
Construction/Excavation Deposit	5,000.00	5,000.00	-	10,000.00	-	-
Plan Review Escrow	162,963.84	-	-	162,963.84	-	-
TIF #3 - W. 5th St.	113,040.69	450.00	-	-	113,490.69	-
TIF Project 2006A: South I-44, Special Allocation	20,804.01	957,300.00	-	954,750.00	-	23,354.01
Special Sales Tax	-	-	193,000.00	193,000.00	-	-
Property Acquisition Debt Service	-	-	1,126,626.25	1,126,626.25	-	-
<b>Subtotal Operating Funds</b>	<b>9,586,295.73</b>	<b>13,737,883.00</b>	<b>3,694,616.94</b>	<b>15,391,925.60</b>	<b>3,689,116.94</b>	<b>7,937,753.13</b>
COPS Series 11 - Reserve Fund	475,388.94	6,300.00	-	-	4,000.00	477,688.94
COPS Series 11 - Debt Service	1.00	-	4,000.00	-	4,000.00	1.00
COPS Series 12 - Reserve Fund	613,535.56	7,500.00	-	-	1,500.00	619,535.56
COPS Series 12 - Debt Service	1.13	3.00	1,500.00	-	1,500.00	4.13
<b>Subtotal Certificates Of Participation</b>	<b>1,088,926.63</b>	<b>13,803.00</b>	<b>5,500.00</b>	<b>-</b>	<b>11,000.00</b>	<b>1,097,229.63</b>
<b>TOTAL SUMMARY OF FUNDS</b>	<b>10,675,222.36</b>	<b>13,751,686.00</b>	<b>3,700,116.94</b>	<b>15,391,925.60</b>	<b>3,700,116.94</b>	<b>9,034,982.76</b>



## **GENERAL FUND**

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

This fund pays operational expenses for:

- Administration Department
- Police Department
- Court Department
- Public Works Department
- Building Department
- Economic Development Department

<b>General Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	2,498,456	2,304,601	2,811,578	2,811,578	2,811,578	2,928,472

**REVENUES**

**TAXES:**

Real Estate	707,141	703,893	710,000	681,000	711,124	704,000
Real Estate Tax Interest	52	-	-	-	-	-
Personal Property	122,408	122,242	123,000	123,000	127,022	125,000
Railroad	23,776	24,996	25,000	25,000	27,073	25,000
Electric Gross Receipts	629,962	699,372	650,000	650,000	704,796	700,000
Gas Gross Receipts	138,618	152,731	152,000	152,000	165,100	160,000
Telephone Gross Receipts	299,505	301,238	300,000	250,000	249,150	260,000
Cable TV Gross Receipts	131,391	107,897	125,000	125,000	131,000	130,000
Sales Tax	2,041,490	2,066,515	1,950,000	1,950,000	2,204,915	2,160,000
Sales Tax Interest	-	1,448	-	-	340	-
Cigarette	27,795	26,343	25,000	25,000	26,500	25,000
Financial Institution	906	836	100	100	1,249	100
<b>Subtotal - Tax Revenue</b>	<b>4,123,044</b>	<b>4,207,511</b>	<b>4,060,100</b>	<b>3,981,100</b>	<b>4,348,269</b>	<b>4,289,100</b>

**LICENSES:**

Liquor	25,559	20,746	21,500	19,000	21,200	21,500
Merchant & Peddler	167,293	180,656	180,500	180,500	188,200	180,500
<b>Subtotal - Licenses Revenue</b>	<b>192,851</b>	<b>201,402</b>	<b>202,000</b>	<b>199,500</b>	<b>209,400</b>	<b>202,000</b>

**PERMITS:**

Building	20,079	12,151	11,000	11,000	12,000	12,000
Sign	1,015	735	1,000	1,000	500	500
Electrical	5,593	3,113	3,000	3,000	3,000	3,000
Plumbing	7,780	4,630	5,000	5,000	4,000	5,000
Excavation	77	105	100	100	100	100
Exterior Appearance	1,990	2,250	2,000	2,000	2,000	2,000
<b>Subtotal - Permit Revenue</b>	<b>36,534</b>	<b>22,984</b>	<b>22,100</b>	<b>22,100</b>	<b>21,600</b>	<b>22,600</b>

**PARKS REVENUE:**

Recreation Center Memberships	-	359,282	250,000	-	-	-
Eureka Days Receipts	-	19,983	20,000	-	-	-
Parks Point of Sale	-	4,332	5,000	-	-	-
Park Program Fees	126,389	152,520	150,000	-	-	-
Amusement Park Ticket Sales	339	2,615	200	-	-	-
Ball Field and Concession Stand User Fees	21,322	26,513	26,000	-	-	-
Timbers Concession Stand	-	-	1,000	-	-	-
Park Pavilion Fees	6,360	7,650	6,300	-	-	-
Community Center Rental Fees	12,011	9,070	6,500	-	-	-
Comm. Center Damage/Clean-up Deposit	-	-	-	-	-	-
The Timbers Rental Fees	-	23,121	30,000	-	-	-
Gift Certificates	-	1,934	500	-	-	-
Park Donations	845	3,700	1,000	-	-	-
<b>Subtotal - Parks Revenue</b>	<b>167,265</b>	<b>610,718</b>	<b>496,500</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>General Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b><u>POLICE REVENUE:</u></b>						
Court Fines and TVB	159,952	165,698	145,000	145,000	200,000	200,000
Court Fines: Inmate Security Fund	2,085	2,492	2,300	2,300	3,000	3,000
Court Fines: Police Training	2,054	2,845	2,500	2,500	2,870	2,870
Court Fines: Crime Stoppers	1,045	1,248	1,200	1,200	1,500	1,200
Court Fines: POSTC Training Fees	-	-	-	-	200	200
Refund: POSTC Training Fees from State	1,346	1,001	1,000	1,000	-	1,000
Police Reports	1,487	1,647	1,500	1,500	1,600	150
False Alarm Charges	850	645	600	600	1,540	1,000
Restitution Collected through Court	-	4,219	4,000	4,000	3,100	4,000
Reimbursement Prisoner Housing	3,952	42	1,000	1,000	1,150	1,000
Reimbursement Prisoner Transport	-	120	2,000	200	150	150
Bond Forfeitures	8,400	3,976	3,000	3,000	175	3,000
Jail Phone Revenue	104	103	100	100	100	100
Crime Victims Compensation Fund	-	-	8,500	8,500	10,500	8,500
Crime Victims Compensation - 5%	-	852	450	450	525	425
Police Grant - Sobriety Checkpoint	10,337	11,087	8,500	4,000	5,525	5,000
Police Grant - Speed compliance	8,181	11,242	10,000	10,000	11,000	10,000
Police Grant - DWI	0	1,131	1,000	1,000	1,409	1,000
Police Grant - Miscellaneous Government	4,033	8,842	5,000	5,000	4,500	5,000
Police Grant - Other Non-Government	2,954	3,065	2,500	2,500	4,600	2,500
School Resource Officer	-	-	59,700	59,700	51,000	55,000
NAPWDA	-	7,652	22,000	22,000	18,360	22,000
Police Special Revenue	-	6,282	-	-	2,000	-
<b>Subtotal - Police Revenue</b>	<b>206,780</b>	<b>234,185</b>	<b>281,850</b>	<b>275,550</b>	<b>324,804</b>	<b>327,095</b>
<b><u>ADMINISTRATIVE AND OTHER REVENUE:</u></b>						
Subdivision/Review Fees	-	262	100	100	-	100
Filing and Special Use Fees	1,200	1,505	1,000	1,000	950	1,000
Board of Adjustment/Court Reporter Deposits	-	-	-	-	-	-
Rentals: Marymount Manor	9,686	10,762	10,200	10,200	9,343	10,450
Interest Income	7,612	8,787	8,000	8,000	12,225	10,000
Reimbursement: Cobra Insurance Premium	1,036	1,128	1,000	1,000	2,450	1,000
Reimbursement: Insurance Claims	4,868	10,332	3,000	3,000	1,100	1,000
Reimbursement: Restitution-Weed Cutting	1,467	2,867	1,000	1,000	1,000	1,000
Refunds and Reimbursements	78,612	103,338	15,300	15,300	27,200	1,000
Sale of Surplus Property	180	1,746	1,000	1,000	27,750	1,000
Miscellaneous	22,095	11,023	11,000	11,000	7,587	1,000
<b>Subtotal - Administrative and Other Revenue</b>	<b>126,757</b>	<b>151,751</b>	<b>51,600</b>	<b>51,600</b>	<b>89,605</b>	<b>27,550</b>
<b>Total General Fund Revenue</b>	<b>4,853,232</b>	<b>5,428,551</b>	<b>5,114,150</b>	<b>4,529,850</b>	<b>4,993,678</b>	<b>4,868,345</b>

<b>General Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>TRANSFERS IN:</b>						
Transfer In - Water Operating for PW Department Expense	431,000	312,000	340,000	332,000	332,000	345,000
Transfer In - Sewer Operating for PW Department Expense		165,000	180,000	180,000	175,500	181,000
Transfer In - Street Fund for PW Department Expense	359,000	397,000	433,000	423,500	423,500	439,000
Transfer In - Park/Storm Water Fund for PW Department Expens	46,000	51,000	55,000	55,000	54,500	56,500
Transfer In - Plan Review Escrow	-	-	-	19,968	19,968	-
Transfer In - Crime Victims Compensation Fund	-	1,191	-	-	-	-
<b>Total Transfers In</b>	<b>836,000</b>	<b>926,191</b>	<b>1,008,000</b>	<b>1,010,468</b>	<b>1,005,468</b>	<b>1,021,500</b>

<b>Total General Fund Revenues and Transfers In</b>	<b>5,689,232</b>	<b>6,354,742</b>	<b>6,122,150</b>	<b>5,540,318</b>	<b>5,999,146</b>	<b>5,889,845</b>
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**EXPENDITURES**

Administrative Department	1,342,832	1,255,971	1,415,993	1,416,493	1,307,500	966,950
Police Department	2,847,541	3,055,625	3,203,080	3,201,880	3,078,130	2,858,850
Court	-	-	-	-	-	276,650
Public Works Department	1,236,562	1,267,060	1,414,500	1,416,000	1,312,514	1,393,620
Building Department	-	-	-	-	-	151,650
Economic Development	-	-	-	-	-	309,838
Building Maintenance Department	67,746	-	-	-	-	-
Parks Department	247,828	137,917	188,000	-	-	-
<b>Total Expenditures</b>	<b>5,742,509</b>	<b>5,716,572</b>	<b>6,221,573</b>	<b>6,034,373</b>	<b>5,698,144</b>	<b>5,957,558</b>

**TRANSFERS OUT:**

Transfer to Solid Waste Management Fund II	6,000	-	-	-	-	-
Transfer to Escrow for Gross Receipts Taxes paid under protest	10,818	8,574	10,000	-	-	-
Transfer to Special Sales Tax Fund	123,760	122,618	125,000	186,000	184,109	134,700
<b>Total Transfers Out</b>	<b>140,578</b>	<b>131,192</b>	<b>135,000</b>	<b>186,000</b>	<b>184,109</b>	<b>134,700</b>

<b>Total Expenditures and Transfers Out</b>	<b>5,883,087</b>	<b>5,847,764</b>	<b>6,356,573</b>	<b>6,220,373</b>	<b>5,882,253</b>	<b>6,092,258</b>
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<b>Ending Fund Balance</b>	<b>2,304,601</b>	<b>2,811,578</b>	<b>2,577,156</b>	<b>2,131,523</b>	<b>2,928,472</b>	<b>2,726,059</b>
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**Notes**

**FYE 2015-16**

Budgeted Property Tax rates are based on 2014 rates: Agricultural 0.4220, Residential 0.3900, Commercial 0.4130, and Personal .3880

**FYE 2014-15**

Reimbursement/Refund Revenue is being recorded as Refunds in future fiscal years. In prior fiscal years, the Rockwood School District Resource Officer Grant was recorded as a reimbursement/refund. In future fiscal years the Resource Officer Grant will be recorded as "School Resource Officer Agreement".

Refunds received by the City are insurance premium reimbursements, election fees and other miscellaneous reimbursements.

Fund Transfer-In not necessary due to the Charter telephone tax remaining in the General Fund. This will be the case in future fiscal years.

**FYE 2013-14**

Restitution Collected through the Municipal Court was reported as a separate line item on the General Ledger for ease of tracking income versus expense. In previous years this was included in Court Fines and TVB.

**FYE 2012-13**

Crime Victims Compensation fund was booked in FY 2014 due to a timing issue.

<b>General Fund:</b>			Original	Amended	Estimated	
<b>Administrative Department</b>	Actual	Actual	Budget	Budget	Actual	Budget
	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16
<b>EXPENDITURES</b>						
<b><u>Payroll Related Expenditures</u></b>						
Salary Account	704,142	633,841	644,000	644,000	645,500	399,500
Service Awards	490	1,096	1,500	1,500	991	1,500
FICA	54,438	51,513	51,100	51,100	51,000	32,650
Worker's Compensation	7,058	5,300	6,100	6,100	4,900	2,550
Unemployment Tax	1,343	731	1,387	1,387	1,100	1,800
LAGERS Pension	105,406	108,070	118,896	118,896	118,300	117,300
Insurance, Employee	148,456	137,784	172,000	172,000	151,000	151,000
COBRA Insurance Premiums	873	385	1,000	1,000	2,500	3,000
Uniform Service	941	916	2,000	2,000	1,100	-
Officials Expense Allowance	25,600	24,650	30,000	30,000	24,700	32,000
<b><u>Professional Fees</u></b>						
Legal	58,218	68,138	70,000	70,000	70,000	70,000
Auditor	23,750	23,750	27,000	27,000	23,750	26,400
Engineering/Planning	10,835	1,182	17,000	17,000	4,000	4,000
Codification Services	1,144	-	2,000	3,500	3,500	2,000
<b><u>Operating Expenditures</u></b>						
Utilities - Electric	-	7,122	7,200	7,200	7,200	3,600
Utilities - Gas	-	887	1,000	1,000	1,000	500
Utilities - Phone	-	6,415	7,500	7,500	3,200	2,500
Utilities - Internet Service	-	-	-	-	850	500
Memberships	8,648	9,104	12,000	12,000	9,600	9,000
Meeting, Conference and Education Expense	9,622	9,452	17,500	17,500	12,000	5,000
Office Supplies, Equipment and Postage	32,504	31,440	40,000	35,000	15,000	11,000
Office Equipment	518	1,365	2,500	2,500	2,500	1,500
Service Agreements/Warranties	15,020	15,847	19,000	19,000	17,000	9,500
Section 125 Cafeteria Plan Administration	992	992	1,400	1,400	896	1,000
Computer Expense	5,124	5,076	6,500	6,500	5,000	4,000
Department Supplies	24,016	16,210	25,000	25,000	20,000	10,000
Property Insurance	-	1,693	2,310	2,310	2,017	1,150
Department Insurance	12,036	11,339	14,000	14,000	12,296	7,000
Advertising: Hearings, Reports	3,944	4,442	5,500	5,500	4,000	5,000
Election Expense	3,131	4,200	4,500	6,500	5,800	4,500
Mileage Reimbursement	1,618	1,832	2,000	2,000	1,800	1,000
Vehicle Fuel - Gasoline and Diesel	6,602	5,889	8,000	8,000	5,200	2,000
Vehicle and Equipment Maintenance	3,579	2,247	7,000	7,000	3,200	1,000
Mobile Phone/Pager Fees	-	-	-	-	-	-
TIF Administrative Costs	18,434	-	15,000	15,000	15,000	15,000
Economic Development/Urban Planning	26,066	21,073	24,000	24,000	20,100	22,000
City Tourism Initiatives	907	-	3,000	3,000	3,000	-
Department Equipment/Office Rental	18,833	20,192	25,000	25,000	20,000	-
Amusement Park Ticket Sales	339	883	400	400	-	-
Refunds	138	10	500	500	-	-
General Maintenance	45	6,049	8,000	8,000	7,000	3,500
Miscellaneous	3,608	1,495	4,200	4,200	2,000	1,000

<b>General Fund:</b>			Original	Amended	Estimated	
<b>Administrative Department</b>	Actual	Actual	Budget	Budget	Actual	Budget
	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16
<b><u>Operating Expenditures - Continued</u></b>						
Payments to be Reimbursed	23	6,439	-	-	-	-
Weed Cutting - Payments to be reimbursed	1,637	3,501	4,000	6,000	6,000	-
Contingencies	1,251	-	-	-	-	-
Contract Services	1,500	3,420	5,000	5,000	3,500	2,000
<b>Total Expenditures</b>	<b>1,342,832</b>	<b>1,255,971</b>	<b>1,415,993</b>	<b>1,416,493</b>	<b>1,307,500</b>	<b>966,950</b>

*For informational purposes only - Not included in total expenses for the General Fund*

Capital Improvement Expenditures	78,019	104,024	134,900	137,551	130,676	59,000
<b>Total Expenditures &amp; Capital Improvements</b>	<b>1,420,851</b>	<b>1,359,995</b>	<b>1,550,893</b>	<b>1,554,044</b>	<b>1,438,176</b>	<b>1,025,950</b>

**Notes:**

**FYE 2014-15**

Salary accounts assuming a 2% increase.

**FYE 2013-14**

Department Insurance, Contract Labor, General Maintenance and Utility expenses were recorded in Building Department in past fiscal years.

<b>General Fund</b>			Original	Amended	Estimated	
<b>Police Department</b>	Actual	Actual	Budget	Budget	Actual	Budget
	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

**EXPENDITURES**

**Payroll Related Expenditures**

Salary Account	1,600,372	1,685,834	1,708,000	1,708,000	1,673,000	1,590,000
FICA	119,257	125,577	130,700	130,700	125,300	119,600
Worker's Compensation	35,984	36,300	39,000	39,000	36,800	38,000
Unemployment Tax	2,760	1,720	3,000	3,000	3,100	3,000
LAGERS Retirement	253,677	276,454	260,000	260,000	254,000	223,800
Employee Insurance	411,273	473,048	522,000	522,000	503,000	531,150
Uniform Equipment & Detective Clothing Allowance	5,250	6,198	12,300	12,300	10,500	9,000

**Operating Expenditures**

Utilities - Electric	1,247	17,116	20,700	20,700	20,000	10,350
Utilities - Gas	-	3,387	5,175	5,175	3,000	2,000
Utilities - Phone	-	4,448	4,025	4,025	3,580	2,000
Utilities - Internet & Cable TV				-	1,500	750
Radio Dispatching Contract	36,719	41,750	45,000	45,000	43,000	45,000
REJIS Inquiry & Info Service/Emergency Notification System	43,694	42,881	47,000	47,000	44,000	42,200
Police Academy	5,000	3,900	5,000	5,000	3,900	5,000
Memberships	1,755	2,065	4,000	4,000	2,000	3,000
Conference & Education Expenses	14,207	8,756	12,000	12,000	9,500	7,000
Employee Medical & Psychological Test Expenses	2,685	903	2,500	2,500	1,000	2,000
Advertising	27	776	1,000	1,000	1,400	1,000
Office Supplies, Equipment and Postage	6,099	7,815	10,000	10,000	9,000	5,800
Department Supplies	12,361	16,590	25,800	38,000	37,000	17,500
Department Equipment	309	-	1,800	1,800	1,300	800
Department Equipment Rental	258	274	500	500	450	250
K-9 Program	1,427	1,521	1,800	1,800	1,800	1,800
NAPWDA - K9	-	5,046	22,000	22,000	18,000	22,000
S.E.R.T. Program; City	71	245	-	-	-	-
C.E.R.T. Program Materials	-	-	650	650	1,000	1,000
Property, Department and Vehicle Insurance	39,573	44,440	49,555	49,555	46,000	48,600
Service Agreements and Warranties	9,690	4,848	5,000	9,000	9,000	4,500
Vehicle and Equipment Maintenance	50,297	56,081	57,000	50,225	42,000	42,000
Fuel	81,878	78,881	83,000	68,000	63,000	63,000
Legal & Professional Fees (Prosecuting Attorney & Judge)	74,288	68,880	80,000	80,000	75,500	-
POSTC Court Fees	1,067	1,209	1,200	1,200	1,500	-
Crime Victims Compensation Fund - MO Director of Revenue - 95%	-	-	8,075	10,500	9,400	-
Jail Expense - Meals	4,645	3,813	5,000	5,000	4,100	5,000
Jail Expense - Prisoner Medical Exam	1,108	933	1,500	1,500	200	500
Jail Expense - Miscellaneous	586	454	1,000	1,000	300	700
Jail Expense - Prisoner Transport	-	605	2,000	2,000	1,200	1,000
Restitution Distributed through Court	-	2,479	4,000	4,000	3,400	-
Refunds	-	96	-	-	50	100
Contract Labor - Janitorial	-	5,985	6,700	6,700	5,500	3,250
General Maintenance	-	10,660	13,000	13,000	7,500	4,000
Mileage Reimbursement	-	172	100	100	-	-
Miscellaneous	1,001	4,170	2,000	2,000	400	200
Police Outreach		2,877	-	1,950	1,950	2,000
Payments to be Reimbursed	28,976	6,438	-	-		
<b>Total Expenditures</b>	<b>2,847,541</b>	<b>3,055,625</b>	<b>3,203,080</b>	<b>3,201,880</b>	<b>3,078,130</b>	<b>2,858,850</b>

*For informational purposes only - Not included in total expenses for the General Fund*

Capital Improvement Expenditures	101,614	104,824	119,684	-	-	-
<b>Total Expenditures &amp; Capital Improvements</b>	<b>2,949,155</b>	<b>3,160,449</b>	<b>3,322,764</b>	<b>3,201,880</b>	<b>3,078,130</b>	<b>2,858,850</b>

<b>General Fund</b>		Actual	Actual	Original	Amended	Estimated	
<b>Court</b>		2012-13	2013-14	Budget	Budget	Actual	Budget
				2014-15	2014-15	2014-15	2015-16

**EXPENDITURES**

**Payroll Related Expenditures**

Salary Account	-	-	-	-	-	-	70,000
Part-time Salaries	-	-	-	-	-	-	1,000
FICA	-	-	-	-	-	-	5,400
Worker's Compensation	-	-	-	-	-	-	700
Unemployment Tax	-	-	-	-	-	-	500
LAGERS Pension	-	-	-	-	-	-	1,200
Insurance, Employee	-	-	-	-	-	-	22,850
Employee Medical & Psychological Test Expenses	-	-	-	-	-	-	-
Uniforms	-	-	-	-	-	-	2,000

**Operating Expenditures**

Utilities - Electric	-	-	-	-	-	-	10,350
Utilities - Gas	-	-	-	-	-	-	2,000
Utilities - Phone	-	-	-	-	-	-	2,000
Utilities - Internet	-	-	-	-	-	-	750
REJIS Inquiry & Info Service/Emergency Notification System	-	-	-	-	-	-	7,200
Office Supplies, Equipment and Postage	-	-	-	-	-	-	5,000
Department Supplies	-	-	-	-	-	-	17,500
Memberships	-	-	-	-	-	-	1,000
Meeting, Conference and Education Expense	-	-	-	-	-	-	3,000
Department Supplies	-	-	-	-	-	-	17,500
Department Equipment	-	-	-	-	-	-	800
Department Insurance	-	-	-	-	-	-	2,000
Equipment Rental	-	-	-	-	-	-	250
General Maintenance	-	-	-	-	-	-	4,000
Contract Labor	-	-	-	-	-	-	3,250
Service Agreements/Warranties	-	-	-	-	-	-	4,500
Legal Fees (Prosecuting Attorney & Judge)	-	-	-	-	-	-	75,000
POSTC Court Fees	-	-	-	-	-	-	1,500
Crime Victims Compensation Fund - MO Director of Revenue - 95%	-	-	-	-	-	-	11,000
Restitution Distributed through Court	-	-	-	-	-	-	4,000
Mileage Reimbursement	-	-	-	-	-	-	200
Miscellaneous	-	-	-	-	-	-	200
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>276,650</b>

**Notes:**

**FYE 2015-16**

Department created this fiscal year.

<b>General Fund</b>			Original	Amended	Estimated	
<b>Public Works Department</b>	Actual	Actual	Budget	Budget	Actual	Budget
	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

EXPENDITURES

**Payroll Related Expenditures**

Salary Account	658,932	666,139	725,000	725,000	677,000	713,000
FICA	50,706	49,853	55,500	55,500	51,400	54,000
Worker's Compensation	24,368	24,300	26,000	26,000	24,000	25,500
Unemployment Tax	1,334	873	2,000	2,000	1,800	2,000
LAGERS Pension	103,080	110,736	128,000	128,000	115,500	119,000
Insurance, Employee	209,297	214,189	250,000	253,600	253,600	287,000
Employee Medical & Psychological Test Expenses			-	-	300	500
Uniform Service	14,480	15,519	17,800	17,800	14,500	14,500

**Operating Expenditures**

Utilities - Electric	8,531	9,202	11,000	11,000	9,100	10,000
Utilities - Gas	1,012	1,094	1,300	1,300	1,100	1,300
Utilities - Phone	1,474	2,300	2,000	2,000	2,810	3,120
Utilities - Internet				-	1,000	1,000
Office Supplies, Equipment and Postage	385	239	800	800	1,200	1,000
Department Supplies	2,002	1,723	3,000	4,500	4,500	3,500
Department Insurance	-	1,856	2,100	2,100	2,404	2,700
Pager/Mobile Phone Fees	609	603	1,000	1,000	1,000	1,000
Equipment Rental	1,600	-	2,000	2,000	-	1,000
General Maintenance	12,936	9,544	17,000	17,000	13,000	17,000
Contract Labor	50,307	52,638	58,000	58,000	40,000	45,000
Vehicle & Equipment Maintenance	46,158	56,356	50,000	61,500	61,500	50,000
Fuel	49,321	49,572	56,000	40,900	36,000	40,000
Inspection & Plan Review Certification Training	-	165	5,000	5,000	300	1,000
Miscellaneous	30	159	1,000	1,000	500	500
<b>Total Expenditures</b>	<b>1,236,562</b>	<b>1,267,060</b>	<b>1,414,500</b>	<b>1,416,000</b>	<b>1,312,514</b>	<b>1,393,620</b>

*For informational purposes only - Not included in total expenses for the General Fund*

Capital Improvement Expenditures	6,100	52,239	72,000	-	-	-
<b>Total Expenditures &amp; Capital Improvements</b>	<b>1,242,662</b>	<b>1,319,299</b>	<b>1,486,500</b>	<b>1,416,000</b>	<b>1,312,514</b>	<b>1,393,620</b>

**Notes:**

**FYE 2015-16**

Salary accounts assuming a 2% increase.

**FYE 2014-15**

Department Insurance was recorded in Building Department in past fiscal years.

<b>General Fund</b>			Original	Amended	Estimated	
	Actual	Actual	Budget	Budget	Actual	Budget
<b>Building Department</b>	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

EXPENDITURES

**Payroll Related Expenditures**

Salary Account	-	-	-	-	-	204,000
FICA	-	-	-	-	-	16,000
Worker's Compensation	-	-	-	-	-	2,100
Unemployment Tax	-	-	-	-	-	500
LAGERS Pension	-	-	-	-	-	3,500
Insurance, Employee	-	-	-	-	-	12,500
Employee Medical & Psychological Test Expenses	-	-	-	-	-	
Uniform Allowance	-	-	-	-	-	2,000

**Operating Expenditures**

Utilities - Electric	-	-	-	-	-	3,600
Utilities - Gas	-	-	-	-	-	500
Utilities - Phone	-	-	-	-	-	2,500
Utilities - Internet	-	-	-	-	-	500
Property Insurance	-	-	-	-	-	1,150
Memberships	-	-	-	-	-	2,000
Office Supplies, Equipment and Postage	-	-	-	-	-	5,000
Office Equipment	-	-	-	-	-	500
Department Supplies	-	-	-	-	-	5,000
Department Insurance	-	-	-	-	-	7,000
Code Book Updates	-	-	-	-	-	3,500
Computer Expense	-	-	-	-	-	500
Service Agreements	-	-	-	-	-	9,500
Storage Rental	-	-	-	-	-	1,488
General Maintenance	-	-	-	-	-	3,500
Contract Labor	-	-	-	-	-	2,000
Vehicle & Equipment Maintenance	-	-	-	-	-	4,500
Fuel	-	-	-	-	-	4,000
Meetings and Education	-	-	-	-	-	5,000
Mileage Reimbursement	-	-	-	-	-	500
Section 125	-	-	-	-	-	-
Weed Cutting	-	-	-	-	-	6,000
Miscellaneous	-	-	-	-	-	1,000
<b>Total Expenditures</b>	-	-	-	-	-	<b>309,838</b>

**Notes:**

**FYE 2015-16**

Department created this fiscal year.

<b>General Fund</b>			Original	Amended	Estimated	
	Actual	Actual	Budget	Budget	Actual	Budget
<b>Economic Development</b>	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

EXPENDITURES

**Payroll Related Expenditures**

Salary Account	-	-	-	-	-	62,000
FICA	-	-	-	-	-	4,750
Worker's Compensation	-	-	-	-	-	650
Unemployment Tax	-	-	-	-	-	100
LAGERS Pension	-	-	-	-	-	1,200
Insurance, Employee	-	-	-	-	-	27,500

**Operating Expenditures**

Office Supplies, Equipment and Postage	-	-	-	-	-	3,000
Department Supplies	-	-	-	-	-	10,200
Memberships	-	-	-	-	-	1,000
Conference & Education Expenses	-	-	-	-	-	11,250
Office Equipment	-	-	-	-	-	500
Section 125	-	-	-	-	-	500
Computer Expense	-	-	-	-	-	500
Mileage Reimbursement	-	-	-	-	-	500
City Tourism And Economic Development	-	-	-	-	-	6,000
Office Rental	-	-	-	-	-	21,000
Miscellaneous	-	-	-	-	-	1,000
<b>Total Expenditures</b>	-	-	-	-	-	151,650

**Notes:**

**FYE 2015-16**

Department created this fiscal year.

<b>General Fund</b>			Original	Amended	Estimated	
	Actual	Actual	Budget	Budget	Actual	Budget
<b>Building Maintenance</b>	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

**EXPENDITURES**

Salary Account	-	-	-	-	-	-
FICA	-	-	-	-	-	-
Worker's Compensation	-	-	-	-	-	-
Unemployment Tax	-	-	-	-	-	-
Utilities	36,472	-	-	-	-	-
Building Maintenance	13,938	-	-	-	-	-
Special Item; General Maintenance	-	-	-	-	-	-
Contract Labor	9,436	-	-	-	-	-
Insurance, Department	5,578	-	-	-	-	-
Equipment, Fixtures, Etc.	-	-	-	-	-	-
Coffee Service	2,322	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>67,746</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Notes:**

**FYE 2013**

Building Maintenance Department is used to track expenses for administration and police departments. Beginning in FYE 2014 these expenses will be recorded in the General Fund in the Police, Administration and Public Works Departments.

<b>General Fund</b>						
	Actual	Actual	Original	Amended	Estimated	
<b>Parks Department</b>	2012-13	2013-14	Budget	Budget	Actual	Budget
	2014-15	2014-15	2014-15	2014-15	2014-15	2015-16
<b>EXPENDITURES</b>						
<b><u>Operating Expenditures</u></b>						
Athletic Field Maintenance	1,076	-	-	-	-	-
Office Equipment	76	-	-	-	-	-
Utilities - Electric	23,818	-	-	-	-	-
Utilities - Gas	1,133	-	-	-	-	-
Utilities - Phone	2,274	-	-	-	-	-
Utilities - Internet and Cable TV	-	-	-	-	-	-
Department Insurance	18,182	-	-	-	-	-
Service Agreements and Warranties	442	-	-	-	-	-
Advertising/Marketing	2,840	-	-	-	-	-
Office Supplies, Equipment and Postage	10,480	-	-	-	-	-
Department Supplies	2,796	-	-	-	-	-
Signs	791	-	-	-	-	-
Department Equipment	-	-	-	-	-	-
Equipment and Storage Rental	4,050	-	-	-	-	-
General Maintenance	28,987	-	-	-	-	-
Vehicle and Equipment Fuel	8,032	-	-	-	-	-
Vehicle and Equipment Maintenance	14,312	-	-	-	-	-
Mileage Reimbursement	1,249	23	-	-	-	-
Point of Sale Items	-	3,031	20,000	-	-	-
Parks Department Programs & Activities	65,946	38,505	70,000	-	-	-
Parks Department Program Instructor Fees	55,505	66,435	65,000	-	-	-
ActiveNet Credit Card Fee	-	9,685	13,000	-	-	-
ActiveNet Transaction Fee	-	10,957	13,000	-	-	-
Refund Damage-Cleanup Deposit	3,377	4,964	3,500	-	-	-
Class Refunds	2,357	2,508	2,500	-	-	-
Miscellaneous	-	371	1,000	-	-	-
Payments To Be Reimbursed	105	1,439	-	-	-	-
<b>Total Expenditures</b>	<b>247,828</b>	<b>137,917</b>	<b>188,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Notes:

**FYE 2014-15**

Parks operating expenses were moved to Fund 37 in FYE 2014-15.

**FYE 2013-14**

Pool Maintenance was budgeted in Fund 37 for FYE 2013-14.

**FYE 2011-12**

All parks payroll related expenses are recorded in the Storm Water Control Fund 37 account.



## **STREET AND ROAD FUND**

The Street and Road Fund is used to account for the financial resources from the Motor Fuel/Gas Tax received from the State of Missouri, and Road & Bridge Tax received from St. Louis County, which is to be used for funding roadway and bridge acquisition, maintenance and construction purposes.

<b>Street and Road Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	60,097	518,769	543,503	543,503	543,503	276,170
<b>REVENUES</b>						
County Road Tax	233,175	231,873	233,000	224,800	232,081	225,000
Motor Fuel Tax	257,466	259,328	255,000	255,000	267,600	265,000
Motor Vehicle Sales Tax	65,028	73,437	63,000	63,000	79,600	78,000
Motor Vehicle License Fees	43,915	41,615	36,000	36,000	44,500	40,000
Interest Income	1,413	2,200	700	700	2,601	2,500
Legends Parkway Repair Fee	2,000	6,000	-	-	1,000	1,000
Reimbursements	-	9,773	-	-	-	-
Grant (Forby Rd)	592,627	89,862	1,414,400	18,200	18,134	1,414,400
Miscellaneous Income	50,000	-	-	-	84,744	-
<b>Total Revenues</b>	<b>1,245,625</b>	<b>714,088</b>	<b>2,002,100</b>	<b>597,700</b>	<b>730,260</b>	<b>2,025,900</b>
<b>TRANSFERS IN:</b>						
Transfer In - W 5th TIF #3	-	-	-	-	-	113,491
Transfer In - Capital Improvement Project Fund	88,000	-	590,000	590,000	200,000	800,000
<b>Total Transfers In</b>	<b>88,000</b>	<b>-</b>	<b>590,000</b>	<b>590,000</b>	<b>200,000</b>	<b>913,491</b>
<b>Total Revenues and Transfers In</b>	<b>1,333,625</b>	<b>714,088</b>	<b>2,592,100</b>	<b>1,187,700</b>	<b>930,260</b>	<b>2,939,391</b>
<b>EXPENDITURES</b>	<b>515,952</b>	<b>292,354</b>	<b>2,461,000</b>	<b>1,055,500</b>	<b>774,094</b>	<b>2,553,100</b>
<b>TRANSFERS OUT:</b>						
Transfer Out - General Fund for PW Department Costs	359,000	397,000	433,000	423,500	423,500	439,000
<b>Total Expenditures and Transfers Out</b>	<b>874,952</b>	<b>689,354</b>	<b>2,894,000</b>	<b>1,479,000</b>	<b>1,197,594</b>	<b>2,992,100</b>
<b>Ending Fund Balance</b>	<b>518,769</b>	<b>543,503</b>	<b>241,603</b>	<b>252,203</b>	<b>276,170</b>	<b>223,460</b>

**Notes:**

**FYE 2014-15**

Transfers In are made to the Road and Bridge Fund to cover projects that are capital in nature.

The Forby Road Grant was not received during this fiscal year as the project was not completed and no Grant Reimbursement was received.

**FYE 2013-14**

A reimbursement for \$9,773.07 was received by Rockwood Bank for a sidewalk project.

The Forby Road Grant was not received during this fiscal year as the project was not completed and no Grant Reimbursement was received.

US Title \$50,000 reimbursement for the CV Eureka, LLC in connection with acquisition of S. I-44 TIF development area.

**FYE 2012-13**

A reimbursement from US Title for TIF closing expenses was received.

Street and Road Fund	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
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**EXPENDITURES:**

**Operating Expenditures**

Department Insurance	7,786	7,927	9,000	9,000	8,250	9,000
Engineering	3,495	-	10,000	10,000	10,000	10,000
Street Signs	8,177	2,898	5,000	5,000	2,800	4,000
Street General Maintenance	27,953	29,989	35,500	47,000	47,000	50,000
Street Lighting Service	89,405	96,818	98,000	98,000	96,800	98,000
Salt, Cinders, Calcium Chloride	27,817	48,938	60,000	155,000	154,100	40,000
Bulky Waste Dump Fees	600	600	5,000	5,000	1,000	1,500
Contract - Mosquito Larvaciding and Spraying	1,881	3,114	4,000	4,000	2,444	3,000
Equipment Rental	-	-	1,500	1,500	-	500
Department Supplies	-	-	-	-	100	100
Miscellaneous	89	-	1,000	1,000	200	1,000
Payments to be Reimbursed	4,666	12,842	-	-	-	-
Contingencies	-	-	-	-	-	-
					-	
<b>Total Operating Expenditures</b>	<b>171,869</b>	<b>203,127</b>	<b>229,000</b>	<b>335,500</b>	<b>322,694</b>	<b>217,100</b>

**Road and Bridge Improvements**

Allen Road Bridge Repair - Engineering Only	-	-	40,000	40,000	4,500	40,000
Forby Road Phase III Project and Alt Road	147,972	37,247	1,712,000	200,000	157,300	1,763,000
Allenton Bridge Renovation	-	-	250,000	250,000	100,000	250,000
City-wide Sidewalk Repair and Replacements	289	1,176	5,000	5,000	5,000	5,000
City-wide Concrete Slab Replacement as Required	7,765	13,002	20,000	20,000	20,000	20,000
Thresher Commuter Parking Lot Surfacing and Striping	-	-	25,000	25,000	2,500	60,000
City-wide Concrete and Asphalt Street Crack Sealing	10,791	8,969	10,000	10,000	3,000	6,000
City-wide Bridge Renovations	495	1,052	10,000	10,000	-	10,000
Sidewalk and Storm Water on Dreyer Ave. from Central Ave.	-	-	-	-	-	20,000
Traffic Signal at W. 5th and Workman Roads	-	-	-	-	-	112,000
Infrastructure Planning Services	-	-	-	-	-	50,000
Sidewalk on Dreyer Ave. from Central Ave. to Bald Hill Road	-	-	50,000	50,000	50,000	-
City-wide Pavement Paint Striping	17,830	26,210	30,000	30,000	30,000	-
Asphalt Overlay and Chip and Seal - East North Street, Hunters Ford and Wengler Roads	-	-	80,000	80,000	79,100	-
<b>Total Road and Bridge Improvements</b>	<b>185,142</b>	<b>87,655</b>	<b>2,232,000</b>	<b>720,000</b>	<b>451,400</b>	<b>2,336,000</b>

**Completed Road and Bridge Improvements**

Forby Road Phase III Project	158,941	1,572	-	-	-	-
<b>Total Completed Projects</b>	<b>158,941</b>	<b>1,572</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Total Expenditures</b>	<b>515,952</b>	<b>292,354</b>	<b>2,461,000</b>	<b>1,055,500</b>	<b>774,094</b>	<b>2,553,100</b>
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**Notes:**

**FYE 2015-16**

The Traffic Signal at W. 5th and Workman Roads project is being partially funded by the City using residual West Fifth TIF funds. Salt, Cinders and Calcium Chloride expenses were higher due to an inventory of street salt being purchased due to favorable pricing.

**FYE 2014-15**

Allen Road Bridge Repair and Allenton Bridge Renovation has been recorded in the Capital Improvements Fund for past fiscal years. In FYE 2015 this Capital Improvement was recorded in the Road and Bridge Fund. Fund transfers from the Capital Improvement Fund were made to the Road and Bridge Fund to cover this expenditure.

**FYE 2013-14**

A sidewalk project for Rockwood Bank was completed by the City. Rockwood Bank reimbursed the City for materials. Forby Road Phase II expense of \$1,572.00 was to replace a fence that was damaged by the contractor.



## **WATER OPERATING FUND**

The Water Operating Fund is used to account for the financial resources associated with water utility billing. The Water Operating fund is also used to record all expenditures associated with the operation of the water system.

<b>Water Operating Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	461,301	565,523	330,137	330,137	330,137	395,529
<b>REVENUES</b>						
Water Revenue	869,793	928,416	1,061,000	980,000	980,000	980,000
Unit Charges	7,766	8,353	7,200	7,200	7,515	7,500
Sales Tax	11,024	11,623	11,000	11,000	12,500	12,000
Utility Deposits	10,488	11,225	7,500	7,500	7,000	7,500
Water Primacy Fees	13,976	14,096	14,000	14,000	14,300	14,000
St. Louis County Repair Fee	39,235	39,629	37,000	37,000	38,000	38,000
Interest Income	1,429	2,054	1,500	1,500	2,030	2,000
Reconnection Charge	1,005	4,723	2,000	2,000	5,600	4,500
Penalty - Late Fee	-	8,225	5,000	5,000	7,200	6,000
Miscellaneous	279	281	-	-	325	-
Reimbursements & Refunds	122	-	-	-	4,456	-
<b>Total Revenues</b>	<b>955,116</b>	<b>1,028,624</b>	<b>1,146,200</b>	<b>1,065,200</b>	<b>1,078,926</b>	<b>1,071,500</b>
<b>TOTAL EXPENDITURES</b>	<b>421,242</b>	<b>599,588</b>	<b>697,729</b>	<b>749,729</b>	<b>681,534</b>	<b>687,820</b>
<b>TRANSFERS OUT:</b>						
Transfer to General Fund for PW Department Expense	282,000	312,000	340,000	332,000	332,000	345,000
Transfer to Water Construction Fund - Water Softening Project	-	211,000	-	-	-	-
Transfer to Water Construction Fund for Disinfection Costs	147,653	141,423	-	-	-	-
<b>Total Transfers Out</b>	<b>429,653</b>	<b>664,423</b>	<b>340,000</b>	<b>332,000</b>	<b>332,000</b>	<b>345,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>850,895</b>	<b>1,264,010</b>	<b>1,037,729</b>	<b>1,081,729</b>	<b>1,013,534</b>	<b>1,032,820</b>
<b>Ending Fund Balance</b>	<b>565,523</b>	<b>330,137</b>	<b>438,608</b>	<b>313,608</b>	<b>395,529</b>	<b>434,209</b>

**Notes:**

**FYE 2014-15**

The Water Softening Project was completed in FYE 2014; therefore no other transfers will be necessary.

The Water Disinfection Costs have all be reimbursed to the Water Construction Fund in FYE 2014; therefore no other transfers will be necessary.

**FYE 2013-14**

The Water Softening Project was completed in this Fiscal Year; therefore no other transfers will be necessary.

The Water Disinfection Costs have all been reimbursed to the Water Construction Fund in this Fiscal Year; therefore no other transfers will be necessary.

Penalty and Late Fees were imposed on water accounts over 90 days past due. This item was not budgeted. The fee was imposed mid-year.

<b>Water Operating Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>EXPENDITURES:</b>						
Regular Salaries	-	32,657	39,000	39,000	35,600	38,500
FICA	-	1,300	3,200	3,200	2,700	3,200
Worker's Compensation	-	600	700	700	700	800
Unemployment Tax	-	84	57	57	64	100
LAGERS Pension	-	5,493	6,552	6,552	6,500	6,500
Insurance, Employee	-	12,885	15,000	15,000	11,200	13,500
Utilities - Electric	200,925	204,037	232,000	232,000	217,000	225,000
Utilities - Internet Service			420	420	365	420
Utility Locates; One Call System	799	850	1,000	1,000	1,000	1,000
General Maintenance	138,989	151,527	180,000	180,000	143,000	160,000
Vehicle and Equipment Maintenance		1,928	2,500	2,500	2,000	2,500
Fluoride, Salt Supplies	7,659	100,399	125,000	160,000	160,000	160,000
Water Testing	2,550	3,050	3,000	3,000	3,300	3,000
Water Primacy Fees	13,925	14,039	14,500	14,500	14,301	14,500
Property, Department and Vehicle Insurance	20,214	25,930	29,000	31,000	31,000	-
Pager Fees	361	301	500	500	-	-
Office Supplies/Postage	-	596	1,000	12,500	12,500	13,000
Department Supplies	-	1,557	2,000	2,000	2,000	2,000
Engineering - Update Water Maps	-	647	1,000	1,000	-	1,000
Service Agreements	-	1,525	2,000	2,000	1,600	2,000
Conference Fees	215	3,209	1,000	1,000	300	1,000
Gasoline/Diesel Fuel	2,056	-	2,500	2,500	2,500	2,500
Sales Tax	9,680	10,535	12,000	12,000	12,504	13,500
Deposit Refunds	7,517	10,270	9,500	9,500	8,000	9,000
Refunds	8,241	6,441	7,500	11,000	10,800	8,000
Payments To Be Reimbursed	148	-	-	-	-	-
Residential Water Program Expense	6,036	6,230	6,300	6,300	2,100	6,300
Miscellaneous	602	3,500	500	500	500	500
Contingencies	1,326	-	-	-	-	-
<b>Total Expenditures</b>	<b>421,242</b>	<b>599,588</b>	<b>697,729</b>	<b>749,729</b>	<b>681,534</b>	<b>687,820</b>

**Notes:**

**FYE 2014-15**

Payments to be reimbursed will no longer be a budgeted item. Expenses will be recorded in appropriate accounts.

A \$3,000 water damage settlement was paid to JP's Sports Bar and Grill. The settlement included reimbursement for damage and business interruption. The expenditure was charged as a miscellaneous expense.

Administrative Salaries are being charged to Water and Sewer Operating beginning FYE 2015.

Utility Bill mailings are being recorded in this fund. Historically these expenses were recorded in the General Fund - Administration.



## **WATER CONSTRUCTION FUND**

The Water Construction Fund is used to account for the financial resources collected by the City for Water Capital Projects. Expenses for water capital projects are recorded in this fund.

<b>Water Construction Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	126,389	321,916	106,469	106,469	106,469	8,433
<b>REVENUES</b>						
Water Connection Fees	7,525	4,200	4,000	4,000	2,000	2,000
Water Impact Fees	42,500	20,000	15,000	15,000	11,000	10,000
Interest Income	387	268	150	150	325	150
Reimbursements	-	-	-	-	-	-
<b>Total Revenues</b>	50,412	24,468	19,150	19,150	13,325	12,150
<b>TRANSFERS IN:</b>						
Transfer In - Water Operating Fund for Disinfection Costs	147,653	141,423	-	-	-	-
Transfer In - Water Operating Fund - Water Softening Project	-	211,000	-	-	-	-
Transfer In - COPS Series 2011 - Water Softening Project	-	-	-	2,480	2,480	-
Transfer from CIP Fund	230,000	-	65,000	65,000	65,000	165,000
<b>Total Transfers In</b>	377,653	352,423	65,000	67,480	67,480	165,000
<b>Total Revenues and Transfers In</b>	428,064	376,891	84,150	86,630	80,805	177,150
<b>EXPENDITURES</b>	70,719	415,740	-	-	636	-
<b>TRANSFERS OUT:</b>						
Transfer to Property Acquisition Debt Service Fund	161,818	176,598	179,147	179,147	178,205	175,498
<b>Total Transfers Out</b>	161,818	176,598	179,147	179,147	178,205	175,498
<b>Total Expenditures and Transfers Out</b>	232,537	592,338	179,147	179,147	178,841	175,498
<b>Ending Fund Balance</b>	321,916	106,469	11,472	13,952	8,433	10,085

**Notes:**

**FYE 2014-15**

The Water Softening Project was completed in FYE 2014; therefore no other transfers will be necessary.

The Water Disinfection Costs have all be reimbursed to the Water Construction Fund in FYE 2014; therefore no other transfers will be necessary.

**FYE 2013-14**

The Water Softening Project was completed in this Fiscal Year; therefore no other transfers will be necessary.

The Water Disinfection Costs have all been reimbursed to the Water Construction Fund in this Fiscal Year; therefore no other transfers will be necessary.

<b>Water Construction Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>EXPENDITURES</b>						
Niehoff Booster Station with Generator	56,628	-	-	-	-	-
Viola Water Booster Station Building Repairs	-	4,982	-	-	-	-
Replace Well in the Legends	-	-	-	-	-	-
Water Tank Repair	7,033	-	-	-	-	-
Fire Hydrant Upgrades	7,058	-	-	-	-	-
Miscellaneous	-	271	-	-	212	-
Water Softening Project	-	378,357	-	-	424	-
City-wide Water Valve Replacements and Upgrades	-	5,300	-	-	-	-
Air Conditioning for Well Houses #1, #5 and #8	-	26,830	-	-	-	-
Payments to be Reimbursed	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>70,719</b>	<b>415,740</b>	<b>-</b>	<b>-</b>	<b>636</b>	<b>-</b>

**Notes:**

**FYE 2015-16**

No Capital items budgeted for this year.

**FYE 2014-15**

No Capital items budgeted for this year.



## **SEWER OPERATING FUND**

The Sewer Operating Fund is used to account for the financial resources associated with sanitary sewer utility billing. The Sewer Operating fund is also used to record all expenditures associated with the operation of the sewer system.

<b>Sewer Operating Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	188,110	222,883	396,991	396,991	396,991	593,384
<b>REVENUES</b>						
Sewer Service - General	369,978	546,425	561,000	561,000	631,000	630,000
Sewer Service - Schools	8,186	7,994	7,500	7,500	7,905	7,900
Primacy Fee - Sewer	4,111	4,122	4,200	4,200	4,625	4,600
Insurance Reimbursements and Refunds	112,277	17,295	-	-	-	-
Interest Income	687	1,048	625	625	2,692	2,600
Miscellaneous	204	205	-	-	242	200
<b>Total Revenues</b>	<b>495,443</b>	<b>577,089</b>	<b>573,325</b>	<b>573,325</b>	<b>646,464</b>	<b>645,300</b>
<b>EXPENDITURES</b>						
	311,669	237,982	292,559	307,859	274,570	296,014
<b>TRANSFERS OUT</b>						
Transfer Out - General Fund for PW Department Expense	149,000	165,000	180,000	180,000	175,500	181,000
<b>Total Transfers Out</b>	<b>149,000</b>	<b>165,000</b>	<b>180,000</b>	<b>180,000</b>	<b>175,500</b>	<b>181,000</b>
<b>Total Expenditures and Transfers Out</b>	<b>460,669</b>	<b>402,982</b>	<b>472,559</b>	<b>487,859</b>	<b>450,070</b>	<b>477,014</b>
<b>Ending Fund Balance</b>	<b>222,883</b>	<b>396,991</b>	<b>497,757</b>	<b>482,457</b>	<b>593,384</b>	<b>761,670</b>

**Notes**

**FYE 2013-14**

Insurance Reimbursement for the back-up generator for \$17,295 was received.

**FYE 2012-13**

Insurance Reimbursement for sewer cleaning machine was received.

Sewer Operating Fund	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>EXPENDITURES:</b>						
Salary Account	-	32,657	39,000	39,000	35,600	38,500
FICA	-	1,300	3,200	3,200	2,700	3,200
Worker's Compensation	-	600	700	700	700	800
Unemployment Tax	-	84	57	57	64	100
LAGERS Pension	-	5,493	6,552	6,552	6,500	6,500
Insurance, Employee	-	12,885	15,000	15,000	11,200	13,500
Utilities - Electric	100,879	102,533	126,000	126,000	106,100	113,190
Utilities - Gas	-	-	-	-	600	1,000
Utilities - Phone	818	1,795	2,000	2,000	3,047	3,300
Utilities - Internet	-	-	-	-	363	400
Pager Fees	-	301	400	400	-	-
Utility Locates; One Call System (50%)	799	850	1,000	1,000	1,000	1,000
Department Insurance	12,538	13,168	14,500	14,500	15,522	17,074
General Maintenance	59,133	45,916	55,000	60,000	60,000	60,000
Vehicle & Equipment Maintenance	-	-	-	-	150	1,000
Engineering - Update Sewer Maps	-	647	500	500	-	500
Waste Water Testing Fees	18,285	15,285	20,000	20,000	14,400	16,000
Conference Fees	499	240	500	500	75	500
Gasoline/Diesel Fuel	1,094	-	1,500	1,500	-	1,500
Lab Equipment & Supplies	-	122	650	650	650	650
Primacy Fees - Sewer	4,075	4,099	5,000	5,000	4,599	5,000
Refunds	-	-	-	-	-	-
Office Supplies/Postage	91	8	700	11,000	11,000	12,000
Miscellaneous	-	-	300	300	300	300
Contingencies	-	-	-	-	-	-
Payments To Be Reimbursed from Insurance	113,459	-	-	-	-	-
<b>Total Expenditures</b>	<b>311,669</b>	<b>237,982</b>	<b>292,559</b>	<b>307,859</b>	<b>274,570</b>	<b>296,014</b>

**Notes:**

**FYE 2014-15**

Certain Administrative salaries are being charged to Water and Sewer Operating beginning FYE 2015.

Billing Supplies and Postage are being recorded in Office Supplies & Postage in this fund. Historically, these expenses were recorded in the General Fund - Administration

The Sewer backup generator was struck by lightning. This expense was recorded in the General Maintenance Account. An insurance reimbursement of \$17,296 was received to replace the generator.

A new Utilities - Gas expense account was created in order to record natural gas services provided at the lift station.

**FYE 2012-13**

Insurance Reimbursement for Sewer Cleaning Machine was received.



## **SEWER CONSTRUCTION FUND**

The Sewer Construction Fund is used to account for the financial resources collected by the City for Sewer Capital Projects. Expenses for sewer capital projects are recorded in this fund.

<b>Sewer Construction Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	16,418	7,488	5,438	5,438	5,438	39,331
<b>REVENUES</b>						
Sewer Connection Fees	14,550	6,400	2,100	2,100	3,800	3,500
Impact Fees	10,625	5,000	1,500	1,500	2,800	2,500
Interest Income	35	19	20	20	11	
<b>Total Revenues</b>	<b>25,210</b>	<b>11,419</b>	<b>3,620</b>	<b>3,620</b>	<b>6,611</b>	<b>6,000</b>
<b>TRANSFERS IN</b>						
Transfer In - Capital Improvement	156,000	35,000	250,000	220,000	120,000	275,000
<b>Total Transfers In</b>	<b>156,000</b>	<b>35,000</b>	<b>250,000</b>	<b>220,000</b>	<b>120,000</b>	<b>275,000</b>
<b>Total Revenues and Transfers In</b>	<b>181,210</b>	<b>46,419</b>	<b>253,620</b>	<b>223,620</b>	<b>126,611</b>	<b>281,000</b>
<b>EXPENDITURES</b>						
Well #6 Tank Rehabilitation	-	-	100,000	100,000	-	100,000
Fire Hydrant Replacement	-	-	5,000	5,000	3,500	5,000
Water Valve Replacements and Upgrades	-	-	25,000	-	-	25,000
Influent Pump	-	-	-	-	-	23,000
Lagoon Dock	-	-	-	-	-	11,000
Air Line Replacement	-	-	-	-	-	25,000
Waste Water Treatment Plant Expansion Wetlands Mitigation, Monitoring and Tree Replacement	16,460	19,383	10,000	19,000	19,000	-
Pump and Recirculation Line	-	-	15,000	15,000	15,096	-
Chemical Treatment System	-	-	20,000	24,500	24,122	-
OSEC Chlorine Cylinders and Board Replacement	-	-	20,000	-	20,000	-
Maintenance of Treatment Plant	27,061	25,893	48,000	48,000	11,000	-
Fence Replacement	-	3,193	-	-	-	-
Sewer Camera	89,600	-	-	-	-	-
Equipment	49,004	-	-	-	-	-
Treatment Facility	8,015	-	-	-	-	-
Sewer Cleaning Machine	-	-	-	-	-	-
Contingencies	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>190,140</b>	<b>48,469</b>	<b>243,000</b>	<b>211,500</b>	<b>92,718</b>	<b>189,000</b>
<b>Ending Fund Balance</b>	<b>7,488</b>	<b>5,438</b>	<b>16,058</b>	<b>17,558</b>	<b>39,331</b>	<b>131,331</b>

**Notes**

**FYE 2013-14**

Engineering costs for the Wetlands Mitigation were over budget due to costs being higher than anticipated.



## **CAPITAL IMPROVEMENT SALES TAX FUND**

The Capital Improvement Sales Tax Fund is used to account for the financial resources from the City's ½ cent Capital Improvement Sales tax to be used for funding general capital improvements.

<b>Capital Improvement Sales Tax Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	2,573,671	2,433,686	2,707,548	2,707,548	2,707,548	2,581,614
<b>REVENUES</b>						
Capital Improvement Sales Tax	1,002,486	1,023,067	1,003,000	1,003,000	1,073,000	1,085,800
Sale of Surplus Property & Equipment	17,133	14,500	15,000	15,000	17,660	15,000
Grants - Police Equipment - Federal and State Government	1,063	1,557	3,500	-	-	3,500
Grant - Energy Efficient Lighting Upgrades	-	-	-	-	-	-
Miscellaneous Reimbursement	-	980	-	-	9,400	-
Ameren Missouri Grant	-	-	-	-	-	-
Account Interest	6,393	7,935	7,100	7,100	12,750	12,000
<b>Total Revenues</b>	<b>1,027,074</b>	<b>1,048,039</b>	<b>1,028,600</b>	<b>1,025,100</b>	<b>1,112,810</b>	<b>1,116,300</b>
<b>Total Expenditures</b>	<b>293,894</b>	<b>332,828</b>	<b>326,584</b>	<b>455,382</b>	<b>412,222</b>	<b>441,020</b>
<b>TRANSFERS OUT:</b>						
Transfer Out - Street and Road Fund	88,000	-	590,000	590,000	200,000	800,000
Transfer Out - Sewer Construction Fund	156,000	35,000	250,000	220,000	120,000	275,000
Transfer Out - Water Construction Fund	230,000	-	65,000	65,000	65,000	165,000
Transfer Out - Property Acquisition Fund	-	-	-	-	-	-
Transfer Out - Property Acquisition Debt Service Fund	328,384	342,271	349,523	349,523	347,686	344,289
Transfer Out - Special Sales Tax Fund	70,781	64,077	73,500	95,000	93,836	58,300
<b>Total Transfers Out</b>	<b>873,165</b>	<b>441,349</b>	<b>1,328,023</b>	<b>1,319,523</b>	<b>826,522</b>	<b>1,642,589</b>
<b>Total Expenditures and Transfers Out</b>	<b>1,167,059</b>	<b>774,176</b>	<b>1,654,607</b>	<b>1,774,905</b>	<b>1,238,744</b>	<b>2,083,609</b>
<b>Ending Fund Balance</b>	<b>2,433,686</b>	<b>2,707,548</b>	<b>2,081,541</b>	<b>1,957,743</b>	<b>2,581,614</b>	<b>1,614,306</b>

**Notes:**

Fund Effective October 1, 1995

**FYE 2014-15**

Allen Road Bridge Repair and Allenton Bridge Renovation has been recorded in this fund for past fiscal years. In FYE 2015 this Capital Improvement was recorded in the Road and Bridge Fund. Fund transfers from the Capital Improvement Fund were made to the Road and Bridge fund to fund this expenditure.

**FYE 2012-13**

An insurance reimbursement of \$980 was received for flagpoles that were damaged during construction of project.

<b>Capital Improvement Sales Tax Fund</b>	Actual	Actual	Original	Amended	Estimated	
	2012-13	2013-14	Budget	Budget	Actual	Budget
			2014-15	2014-15	2014-15	2015-16

**EXPENDITURES:**

**Administration, Building & Economic Development:**

Computer Equipment and Software	70,371	87,091	40,000	40,000	40,000	40,000
Building Department Permit and Inspection Software	-	-	4,000	4,000	-	4,000
IP Phone System Hardware and Software Updates	7,648	6,656	10,000	10,000	10,000	15,000
City Hall Courtyard Concrete Replacement and Entrance Vestibule	-	-	35,000	35,000	35,000	-
City Administrator Replacement Vehicle	-	-	30,000	32,651	32,651	-
Billboard Rental and Set-up Changes	-	6,356	8,900	8,900	5,525	-
Old Town Street Banner	-	3,921	7,000	7,000	7,500	-
<b>Total Administration and Economic Development</b>	<b>78,019</b>	<b>104,024</b>	<b>134,900</b>	<b>137,551</b>	<b>130,676</b>	<b>59,000</b>

**Police Department:**

Vehicles, Motorcycles and in vehicle equipment	87,132	96,347	102,094	140,000	138,570	181,250
Weapons, Accessories, Bullet-proof & Safety Vests, & Helmets	14,482	8,477	16,270	16,270	6,000	5,750
Radar Trailer with Data Analyzer	-	-	-	-	-	6,520
Department and Office Equipment	-	-	1,320	1,320	1,000	2,500
Copier/Printer/Fax Machine	-	-	-	17,518	17,518	-
Speed Trailer & Handheld Radar Gun	-	-	-	4,165	4,165	-
Portable Industrial Generator	-	-	-	5,000	5,000	-
<b>Total Police Department</b>	<b>101,614</b>	<b>104,824</b>	<b>119,684</b>	<b>184,273</b>	<b>172,253</b>	<b>196,020</b>

**Public Works Department:**

Equipment	8,500	4,539	32,000	32,000	32,944	22,000
Vehicles	53,300	47,701	40,000	48,500	48,291	80,000
Municipal Storm Sewer Phase II	-	-	-	30,000	5,000	30,000
New Floor in the Public Works Building	-	-	-	5,540	5,540	-
Lift - Certified Preowned	-	-	-	-	-	10,000
<b>Total Public Works Department</b>	<b>61,800</b>	<b>52,239</b>	<b>72,000</b>	<b>116,040</b>	<b>91,775</b>	<b>142,000</b>

**Parks and Recreation**

Copier/Printer/Fax Machine	-	-	-	17,518	17,518	-
Lift - Certified Preowned	-	-	-	-	-	10,000
<b>Total Parks and Recreation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,518</b>	<b>17,518</b>	<b>10,000</b>

Professional GPS Unit and GIS Software for Infrastructure Locations and Inventory	-	-	-	-	-	14,000
Storm Water Mitigation	-	-	-	-	-	20,000
<b>Total Sewer Construction</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,000</b>

<b>Capital Improvement Sales Tax Fund</b>	Actual	Actual	Original	Amended	Estimated	
	2012-13	2013-14	Budget 2014-15	Budget 2014-15	Actual 2014-15	Budget 2015-16
<b><u>Completed Capital Improvement Projects:</u></b>						
Police Department HVAC System - Emergency Repair	-	40,235	-	-	-	-
Public Works Yard Main Gate	-	4,050	-	-	-	-
City-wide Narrow Band Radios	3,005	-	-	-	-	-
Public Works Garage & Security Cameras	48,658	-	-	-	-	-
Allen Road Bridge Repair	798	-	-	-	-	-
Allenton Bridge Renovation	-	27,455	-	-	-	-
<b>Total Completed Capital Improvement Projects</b>	<b>52,461</b>	<b>71,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>	<b>293,894</b>	<b>332,828</b>	<b>326,584</b>	<b>455,382</b>	<b>412,222</b>	<b>441,020</b>

**Notes:**

**FYE 2014-15**

Allen Road Bridge Repair and Allenton Bridge Renovation has been recorded in this fund for past fiscal years. In FYE 2015 this Capital Improvement was recorded in the Road and Bridge Fund. Fund transfers from the Capital Improvement Fund were made to the Road and Bridge Fund to fund this expenditure.



## **PARK/STORM WATER SALES TAX FUND**

The Park/Storm Water Sales Tax Fund is used to account for the financial resources from the City's ½ cent Storm Water/Parks sales tax to be used for funding parks operational and capital improvement projects.

<b>Parks &amp; Recreation Improvement Storm Water Control</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	5,433,757	5,285,845	2,981,166	2,981,166	2,981,166	2,442,489
<b>REVENUES</b>						
Storm Water Control/Park Improvement Tax	1,179,080	1,203,366	1,500,000	1,500,000	1,265,000	1,275,000
Grants - Fed/State Government	547,841	-	232,000	232,000	230,510	-
Grants - Non-Fed/State Government	-	-	-	-	250	-
Account Interest	13,917	12,212	12,000	12,000	13,200	12,000
Eureka Days Receipts	23,249	2,375	-	20,000	22,500	20,000
Community Events	908	140	-	-	7,950	5,000
Contractual - Preferred Catering	-	-	-	500	100	100
Contractual - Sports Association Fees	-	-	-	23,000	31,000	31,000
Contractual - Vending Machine	-	-	-	1,000	-	-
Contractual - Miscellaneous	-	-	-	-	1,200	1,200
Course Fees - Aquatics	-	-	-	9,000	4,850	4,000
Course Fees - Athletics	-	-	-	47,000	56,000	50,000
Course Fees - Camps	-	-	-	22,000	40,600	35,000
Course Fees - Fitness	-	-	-	29,000	36,000	35,000
Course Fees - General Recreation	-	-	-	10,000	11,000	10,000
Course Fees - Outdoor Recreation	-	-	-	-	-	-
Course Fees - Senior Programs	-	-	-	12,000	11,000	12,000
Daily Fees - Youth	-	-	-	7,500	12,000	10,000
Daily Fees - Adult	-	-	-	9,000	15,000	14,000
Daily Fees - Senior	-	-	-	3,500	2,200	2,500
Daily Fees - Tot Care	-	-	-	100	108	100
Daily Fees - Miscellaneous	-	-	-	400	325	400
Membership Fees - Adult	-	-	-	45,000	52,000	50,000
Membership Fees - Family	-	-	-	151,000	385,000	350,000
Membership Fees - Senior	-	-	-	54,000	68,800	65,000
Point of Sale - Concessions	-	-	-	500	600	1,000
Point of Sale - Merchandise	-	-	-	3,000	2,550	2,500
Point of Sale - Miscellaneous	-	-	-	1,500	1,050	1,100
Tournament Deposit Forfeited	-	-	-	2,500	-	-
Rental - Athletic Field	-	-	-	-	2,200	1,000
Rental - Community Center	-	-	-	6,500	10,200	7,000
Lions Concession Stand Rental Fees	-	-	-	500	-	500
Rental - Park Pavillion Fees	-	-	-	6,300	6,450	6,300
Rental - The Timbers	-	-	-	30,000	35,500	35,000
Amusement Ticket Sale Program	-	-	-	200	7,100	200
Gift Certificates	-	-	-	500	550	500
Park Donations	-	-	-	1,000	1,250	500
Miscellaneous	661	-	-	-	3,400	500
<b>Total Storm Water Control/Parks Revenues</b>	<b>1,765,656</b>	<b>1,218,093</b>	<b>1,744,000</b>	<b>2,240,500</b>	<b>2,337,443</b>	<b>2,038,400</b>
<b>TRANSFERS IN:</b>						
Transfer In - COPS 2011	-	-	-	-	106	-
Transfer In - COPS 2012	-	-	-	2,418	2,418	-
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,418</b>	<b>2,524</b>	<b>-</b>
<b>Total Revenues and Transfers In</b>	<b>1,765,656</b>	<b>1,218,093</b>	<b>1,744,000</b>	<b>2,242,918</b>	<b>2,339,967</b>	<b>2,038,400</b>

<b>Parks &amp; Recreation Improvement Storm Water Control</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
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<u>EXPENDITURES</u>						
Administration	554,681	1,024,143	1,087,400	1,211,909	1,154,099	1,203,600
The Timbers Recreation Center	-	-	310,500	340,650	311,912	373,532
Community Center	-	-	44,700	33,400	30,656	33,350
Parks	224	1,500	142,200	142,200	141,730	134,200
Capital Expenditures	608,953	1,845,394	471,650	504,650	586,341	70,000
<b>PARKS AND STORM WATER EXPENDITURES</b>	<b>1,163,858</b>	<b>2,871,038</b>	<b>2,056,450</b>	<b>2,232,809</b>	<b>2,224,737</b>	<b>1,814,682</b>

TRANSFERS OUT:

Transfer to Special Sales Tax Fund	-	-	-	-	-	-
Transfer to General Fund PW Labor	46,000	51,000	55,000	55,000	54,500	56,500
Transfer to Debt Service Fund - COPS Issue 2011	96,710	100,627	98,773	98,773	98,253	101,199
Transfer to Debt Service Fund - COPS Issue 2012	607,000	500,108	502,635	502,635	501,153	500,140
<b>Total Transfers Out</b>	<b>749,710</b>	<b>651,735</b>	<b>656,408</b>	<b>656,408</b>	<b>653,907</b>	<b>657,839</b>
<b>Total Expenditures and Transfers Out</b>	<b>1,913,568</b>	<b>3,522,773</b>	<b>2,712,858</b>	<b>2,889,217</b>	<b>2,878,644</b>	<b>2,472,521</b>
<b>Ending Fund Balance</b>	<b>5,285,845</b>	<b>2,981,166</b>	<b>2,012,308</b>	<b>2,332,449</b>	<b>2,442,489</b>	<b>2,008,368</b>

**Notes:**

This fund effective April, 2001

**FYE 2014-15**

Historically, Park Revenues & Expenditures were recorded in the General Fund. All Park revenues and expenditures are being recorded in the Storm Water/Park Fund as advised by the City Auditor.

In FYE 2014-2015, the Park Storm Water Sewer fund was broken out into departments to better track expenditures.

**FYE 2013-14**

Lions Park Concession Stand Grant of \$232,000 will not be received until FYE 2015 due to timing issues.

**FYE 2012-13**

The majority of Eureka Days Receipts are being recorded in the General Fund.

The COPS activity was recorded in the COPS Series 2011 and COPS Series 2012 Funds.

<b>Parks &amp; Recreation Improvement</b>			Original	Amended	Estimated	
<b>Storm Water Control</b>	Actual	Actual	Budget	Budget	Actual	Budget
<b>Administrative Department</b>	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

**EXPENDITURES:**

<b>Administration Operating Expenses</b>						
Salary Account	299,081	482,273	278,000	263,200	263,200	269,000
Overtime	-	-	-	-	-	3,200
Miscellaneous Salary	-	-	-	-	-	-
Part-time	-	-	212,000	280,800	280,800	287,000
FICA	22,867	36,457	38,000	41,300	41,230	42,800
Worker's Compensation	6,240	13,334	15,000	15,000	11,890	14,000
Unemployment Tax	1,663	1,452	3,000	3,000	1,720	2,000
LAGERS Pension	25,011	36,387	48,400	48,400	38,000	46,000
Insurance, Employee	50,889	101,184	132,000	132,000	115,300	137,800
Uniform Service	311	1,755	2,000	2,000	3,000	5,000
Expense Allowance: Park Board and Trail Committee	5,300	3,850	7,000	7,000	4,000	5,000
Membership	1,574	800	2,000	5,000	5,000	2,000
Conference Fees and Training	2,384	5,325	5,000	5,000	3,000	5,000
Employee Physicals and Drug Testing	592	6,633	6,000	6,000	3,000	6,000
Pool Management	-	27,068	-	-	-	-
Utilities - Electric	-	44,864	-	-	-	-
Utilities - Gas	-	12,332	-	-	-	-
Utilities - Phone	-	5,369	-	-	-	-
Utilities - Internet and Cable TV	-	-	1,200	1,200	1,200	1,200
Department Insurance	-	42,226	-	14,009	14,009	-
Service Agreements and Warranties	-	1,641	1,500	1,500	1,750	1,500
Advertising/Marketing	-	12,666	18,000	18,000	22,000	22,000
Office Supplies, Equipment and Postage	-	10,477	13,500	13,500	7,000	8,000
Department Supplies	-	16,876	-	4,000	4,000	-
Signs	-	948	-	-	-	-
Department Equipment	-	157	2,000	2,000	1,000	1,000
Equipment and Storage Rental	-	4,305	3,800	3,800	1,400	1,400
General Maintenance	-	47,470	-	-	1,000	-
Vehicle and Equipment Fuel	-	8,315	14,000	14,000	10,000	10,000
Vehicle and Equipment Maintenance	-	8,225	12,000	12,000	7,500	8,000
Athletic Field Maintenance	51,674	23,747	-	-	-	-
Mileage Reimbursement	-	-	1,000	1,000	-	200
Tree Removal	1,100	3,252	5,000	5,000	3,200	3,500
July 4th Event	10,639	1,187	20,000	36,000	36,000	20,000
Eureka Days	48,156	39,393	45,000	45,000	45,000	45,000
Special Community Events, Concerts & Contributions	27,200	24,176	40,000	40,000	27,000	52,500
Park Programs	-	-	65,000	70,000	70,000	70,000
Park Program Instructor Fees	-	-	70,000	87,000	88,000	90,000
Ticket Sale Consignment Program	-	-	-	-	9,500	10,000
Miscellaneous	-	-	1,000	1,000	500	1,000
Miscellaneous Refunds	-	-	-	-	500	500
Refunds - Community Center and Parks	-	-	-	1,000	1,000	1,000
ACTIVENet Credit Card Fee	-	-	13,000	16,200	16,200	16,000
ACTIVENet Transaction Fee	-	-	13,000	17,000	16,200	16,000
<b>Subtotal Administration Operating Expenses</b>	<b>554,681</b>	<b>1,024,143</b>	<b>1,087,400</b>	<b>1,211,909</b>	<b>1,154,099</b>	<b>1,203,600</b>

**Notes:**

**FYE 2014-15**

Parks operating expenses associated with the Timbers and the Community Center are being recorded in this fund.

**FYE 2013-14**

FY 2012-13 the expenses for the Recreation Center were recorded in the COPS Series 2012 Recreation Center Fund. Reimbursement received from UMB for expenses paid from Storm Water Control/Parks Fund.

<b>Parks &amp; Recreation Improvement</b>		Original	Amended	Estimated	
<b>Storm Water Control</b>	Actual	Budget	Budget	Actual	Budget
<b>The Timbers Recreation Center Department</b>	2013-14	2014-15	2014-15	2014-15	2015-16

**EXPENDITURES:**

Utilities - Electric	-	32,000	65,000	65,000	70,000
Utilities - Gas	-	17,600	17,600	11,900	12,376
Utilities - Phone	-	1,000	6,150	6,150	6,396
Utilities - Internet and Cable TV	-	5,400	5,400	3,600	5,400
Department Insurance	-	34,000	24,000	23,252	25,000
Service Agreements and Warranties	-	-	3,500	3,500	3,500
Advertising/Marketing	-	-	-	-	-
Office Supplies, Equipment and Postage	-	-	-	60	100
Department Supplies	-	24,000	24,000	19,000	24,000
Signs	-	500	500	200	500
Department Equipment	-	10,000	1,500	1,500	10,000
General Maintenance	-	20,000	23,000	23,000	37,260
Equipment Maintenance	-	-	-	250	500
Pool Supplies and Maintenance	-	140,000	140,000	140,000	160,000
POS - Concessions	-	16,000	16,000	2,500	5,000
POS - Merchandise	-	2,000	2,000	1,500	2,000
POS - Miscellaneous	-	2,000	2,000	1,000	2,000
Miscellaneous Refunds	-	3,500	3,500	2,500	2,500
Security Deposit Refund	-	2,500	6,500	7,000	7,000
<b>Total Timbers Operating Expenses</b>	-	<b>310,500</b>	<b>340,650</b>	<b>311,912</b>	<b>373,532</b>

**Notes:**

**FYE 2014-15**

Parks operating expenses associated with the Timbers and the Community Center are being recorded in this fund.

**FYE 2013-14**

FY 2012-13 the expenses for the Recreation Center were recorded in the COPS Series 2012 Recreation Center Fund. Reimbursement received from UMB for expenses paid from Storm Water Control/Parks Fund.

<b>Parks &amp; Recreation Improvement</b>		Original	Amended	Estimated	
<b>Storm Water Control</b>	Actual	Budget	Budget	Actual	Budget
<b>Community Center Department</b>	2013-14	2014-15	2014-15	2014-15	2015-16

EXPENDITURES:

Utilities - Electric	-	14,000	14,000	12,000	14,000
Utilities - Gas	-	2,400	2,400	1,100	1,500
Utilities - Phone	-	9,000	1,000	800	1,000
Department Insurance	-	2,300	2,300	2,051	2,300
Service Agreements and Warranties	-	-	-	-	-
Department Supplies	-	5,000	1,200	1,200	1,500
Office Supplies and Postage	-	-	-	5	50
Signs	-	-	-	-	-
Department Equipment	-	2,000	2,000	2,000	2,000
General Maintenance	-	10,000	8,000	9,000	9,000
Equipment Maintenance	-	-	-	-	-
Community Center Security Deposit Refund	-	-	2,500	2,500	2,000
<b>Total Community Center Operating Expenses</b>	-	<b>44,700</b>	<b>33,400</b>	<b>30,656</b>	<b>33,350</b>

<b>Parks &amp; Recreation Improvement</b>		Original	Amended	Estimated	
<b>Storm Water Control</b>	Actual	Budget	Budget	Actual	Budget
<b>Parks Department</b>	2013-14	2014-15	2014-15	2014-15	2015-16

**EXPENDITURES:**

Utilities - Electric	-	14,000	14,000	14,000	14,000
Utilities - Gas	-	-	-	-	-
Utilities - Phone	-	-	-	-	-
Department Insurance	-	11,000	11,000	10,134	11,000
Service Agreements and Warranties	-	-	-	-	-
Department Supplies	-	2,000	2,000	2,500	3,000
Signs	-	500	500	-	500
Department Equipment	-	3,200	3,200	3,200	3,200
General Maintenance	-	40,000	40,000	39,796	25,000
Equipment Maintenance	-	-	-	100	500
Pond Maintenance	224	1,500	1,500	2,000	2,000
Field Maintenance	-	70,000	70,000	70,000	75,000
<b>Total Parks Operating Expenses</b>	<b>224</b>	<b>142,200</b>	<b>142,200</b>	<b>141,730</b>	<b>134,200</b>

**Notes:**

**FYE 2014-15**

General Maintenance includes emergency repairs made to the tennis courts. Pond Maintenance charges are for the Hilltop and Coffey Park lakes.

<b>Parks &amp; Recreation Improvement</b>			Original	Amended	Estimated	
<b>Storm Water Control</b>	Actual	Actual	Budget	Budget	Actual	Budget
<b>Capital Project Department</b>	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

EXPENDITURES:

**PARKS CAPITAL IMPROVEMENTS**

**Parks Capital Projects**

Arts Program Support	5,000	8,000	5,000	10,000	10,000	5,000
Frisco Park Restroom	-	-	-	-	-	60,000
Replace Foot Bridge in Lions Park by Field #4	-	-	-	-	-	5,000
Coffey Park Pavilion	-	-	120,000	125,000	125,000	-
Coffey Park Amenities	-	-	7,500	7,500	7,500	-
Kircher Playground Renovation	-	-	50,000	50,000	24,000	-
Bald Hill Trail - in front of Geggie Elementary	-	-	6,000	6,000	6,500	-
Spur Concession Stand	-	36,720	38,000	77,000	77,000	-
Retention Pond Renovation	-	-	10,000	10,000	-	-
Park Equipment Storage Facility	1,930	12,204	90,000	110,000	110,000	-
Field #5 Renovation	-	-	75,000	75,000	75,000	-
Furnace for Community Center	-	-	2,000	2,000	2,000	-
Shed for The Timbers	-	-	5,000	5,000	5,600	-
Park Program Equipment and Supplies	8,034	20,297	10,000	10,000	10,000	-
Park Maintenance Equipment	7,891	7,878	9,650	9,650	9,650	-
Park Department Vehicle and Trailer Maintenance	-	26,746	7,500	7,500	3,300	-
<b>Subtotal Parks Capital Projects</b>	<b>22,855</b>	<b>111,845</b>	<b>435,650</b>	<b>504,650</b>	<b>465,550</b>	<b>70,000</b>

**Completed Parks Capital Projects**

Lions Park Concession Stand	-	432,179	-	8,000	7,963	-
Recreation Center Start-up and Operation	5,784	1,280,858	-	106,900	106,828	-
Amenities Analysis and Playground Renovation - Drewel Park	15,107	-	-	-	-	-
Equipment	4,216	8,257	-	-	-	-
Lions Playground Renovation	50,381	-	-	-	-	-
Bowlby Park Renovation	48,378	-	-	-	-	-
Trail Development Including Engineering and Boardwalk	534,151	-	-	-	-	-
Recreation Center Engineering & Design	(129,247)	-	-	-	-	-
Lions Park/Drewel Park/Kircher Park Restrooms Repair & Renovation	20,861	-	-	-	-	-
<b>Subtotal Completed Parks Capital Projects</b>	<b>549,631</b>	<b>1,721,295</b>	<b>-</b>	<b>114,900</b>	<b>114,791</b>	<b>-</b>

**Total Parks Capital Improvement Expenditures**

<b>572,485</b>	<b>1,833,139</b>	<b>435,650</b>	<b>619,550</b>	<b>580,341</b>	<b>70,000</b>
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**Storm Water Projects:**

Phase II Storm Water	33,788	12,255	30,000	-	-	-
Hand-held GPS Units for Locating Infrastructure	-	-	6,000	6,000	6,000	-
<b>Subtotal Storm Water Projects</b>	<b>33,788</b>	<b>12,255</b>	<b>36,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>

**Completed Storm Water Projects:**

Hilltop Park Retention Basin Repairs and Improvements	2,680	-	-	-	-	-
<b>Subtotal Storm Water Projects Capital Improvements</b>	<b>2,680</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Total Storm Water Capital Projects**

<b>36,468</b>	<b>12,255</b>	<b>36,000</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>
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**Total Parks and Storm Water Capital Projects Expenditures**

<b>608,953</b>	<b>1,845,394</b>	<b>471,650</b>	<b>625,550</b>	<b>586,341</b>	<b>70,000</b>
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<b>Parks &amp; Recreation Improvement</b>			Original	Amended	Estimated	
<b>Storm Water Control</b>	Actual	Actual	Budget	Budget	Actual	Budget
<b>Capital Project Department</b>	2012-13	2013-14	2014-15	2014-15	2014-15	2015-16

*For informational purposes only - Not included in total expenses for the Park/Storm Water Fund*

Capital Improvement Expenditures	-	-	-	-	-	-
<b>Total Expenditures &amp; Capital Improvement Fund</b>	<b>608,953</b>	<b>1,845,394</b>	<b>471,650</b>	<b>625,550</b>	<b>586,341</b>	<b>70,000</b>

**Notes:**

**FYE 2014-15**

Parks operating expenses associated with The Timbers and the Community Center are being recorded in this

fund. **FYE 2013-14**

FY 2012-13 the expenses for the Recreation Center were recorded in the COPS Series 2012 Recreation Center Fund.

Reimbursement received from UMB for expenses paid from Storm Water Control/Parks Fund.

**FYE 2011-12**

Effective with FY 2011-12 special events are being recorded in this fund. They were previously recorded in the Cable TV Receipts Fund.

The project for FY 2011-12 is for the Lions Park restroom replacement.

Amount recorded in this fund is half the cost of the cleaning machine. The other half is recorded in the Sewer Construction Fund.



## **SOLID WASTE MANAGEMENT FUND**

The Solid Waste Fund is used to account for the financial resources collected by the City for solid waste collection. Expenditures for Solid Waste are also recorded in this fund.

<b>Solid Waste Management II</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	6,368	4,792	12,911	12,911	12,911	4,911
<b>REVENUES</b>						
Regular Collection	899,477	949,360	950,000	950,000	947,000	991,188
<b>Total Revenues</b>	899,477	949,360	950,000	950,000	947,000	991,188
<b>TRANSFERS IN:</b>						
Transfer In - General Fund	6,000	-	-	-	-	-
<b>Total Transfers In</b>	6,000	-	-	-	-	-
<b>Total Revenues and Transfers In</b>	905,477	949,360	950,000	950,000	947,000	991,188
<b>EXPENDITURES</b>						
Payment to Contractor	907,053	941,242	869,000	955,000	955,000	991,188
Miscellaneous	-	-	100	100	-	-
<b>Total Expenditures</b>	907,053	941,242	869,100	955,100	955,000	991,188
<b>Ending Fund Balance</b>	4,792	12,911	93,811	7,811	4,911	4,911



## **D.A.R.E. FUND**

The D.A.R.E. Fund is used to account for the financial resources collected by the Municipal Court. The funds collected are used solely for the D.A.R.E. related expenses.

<b>D.A.R.E. Donation Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	7,359	1,632	1,191	1,191	1,191	2,060
<b>REVENUES</b>						
Fundraising	3,266	1,504	-	1,500	1,469	-
Donations	-	2,550	-	3,700	4,000	-
<b>Total Revenues</b>	<b>3,266</b>	<b>4,054</b>	<b>-</b>	<b>5,200</b>	<b>5,469</b>	<b>-</b>
<b>EXPENDITURES</b>						
Conference Fees	625	113	439	439	-	-
Program Supplies	8,368	3,449	500	5,000	4,600	2,060
Miscellaneous/Refunds	-	-	252	-	-	-
Payments to be Reimbursed	-	933	-	-	-	-
<b>Total Expenditures</b>	<b>8,993</b>	<b>4,495</b>	<b>1,191</b>	<b>5,439</b>	<b>4,600</b>	<b>2,060</b>
<b>Ending Fund Balance</b>	<b>1,632</b>	<b>1,191</b>	<b>-</b>	<b>952</b>	<b>2,060</b>	<b>-</b>



## **POLICE FEDERAL EQUITABLE SHARING FUND**

The Police Federal Equitable Sharing Fund is used to account for the financial resources collected by the U.S. Marshal, DEA, FBI and related agencies for the seizure of property. The funds collected are used solely for the Police Special Items as directed by the U.S. Department of Justice.

<b>Police: Federal Equitable Sharing</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	7,408	8,782	12,043	12,043	12,043	12,093
<b>REVENUES</b>						
Interest on Investments	17	24	20	20	50	50
Receipts - Confiscated Property	4,107	7,550	-	-	-	-
<b>Total Revenues</b>	4,124	7,574	20	20	50	50
<b>EXPENDITURES</b>						
Police Special Supplies	2,750	3,718	10,063	10,063	-	10,143
Police Miscellaneous		583	1,000	1,000	-	1,000
Police Vehicle Modification	-	-	-	-	-	-
Vehicle Equipment	-	-	-	-	-	-
Vehicle Maintenance	-	11	1,000	1,000	-	1,000
Confiscated Property Release	-				-	0
<b>Total Expenditures</b>	2,750	4,313	12,063	12,063	-	12,143
<b>Ending Fund Balance</b>	8,782	12,043	-	-	12,093	-

**Notes:**

**FYE 2013-14**

2001 Jeep Wrangler confiscated property was auctioned by Manheim St. Louis.



## **CONSTRUCTION/EXCAVATION DEPOSIT FUND**

The Construction/Excavation Deposit Fund is used to account for the financial resources collected by the City for deposits related to construction and excavation activities to ensure completion of projects. The deposits are held in escrow and released upon final inspection of property. The funds collected are used solely for escrow reimbursement.

<b>Construction Excavation Deposit Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	7,000	6,000	2,000	2,000	2,000	5,000
<b>REVENUES</b>						
Deposits	6,000	2,000	5,000	5,000	5,000	5,000
<b>Total Revenues</b>	6,000	2,000	5,000	5,000	5,000	5,000
<b>EXPENDITURES</b>						
Contingencies & Refunds	7,000	6,000	7,000	7,000	2,000	10,000
<b>Total Expenditures</b>	7,000	6,000	7,000	7,000	2,000	10,000
<b>Ending Fund Balance</b>	6,000	2,000	-	-	5,000	-



## **PLAN REVIEW ESCROW FUND**

The Plan Review Escrow Fund is used to account for the financial resources collected as escrow. The funds collected are used solely for escrow reimbursement.

<b>Plan Review Escrow Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	378,466	390,884	408,858	408,858	408,858	162,964
<b>REVENUES</b>						
Plan Review Deposits						
Infrastructure and Other Escrow Deposits	1,600	11,000	-	-	-	-
<b>Total Revenues</b>	1,600	11,000	-	-	-	-
<b>TRANSFERS IN:</b>						
Transfer In - General Fund for Protested Charter Taxes	10,818	8,574	10,000	-	-	-
<b>Total Transfers In</b>	10,818	8,574	10,000	-	-	-
<b>Total Revenues and Transfers In</b>	12,418	19,574	10,000	-	-	-
<b>EXPENDITURES</b>						
Legal & Professional						
Engineering						
Infrastructure Escrow Deposit Refund	-	1,600	418,858	192,932	225,926	162,964
<b>Total Expenditures</b>	-	1,600	418,858	192,932	225,926	162,964
<b>TRANSFERS OUT:</b>						
Transfer Out - General Fund for Release of old escrow	-	-	-	19,968	19,968	-
<b>Total Transfers Out</b>	-	-	-	19,968	19,968	-
<b>Total Expenditures and Transfers Out</b>	-	1,600	418,858	212,900	245,895	162,964
<b>Ending Fund Balance</b>	390,884	408,858	-	195,958	162,964	-

**Notes:**

**FYE 2015-16**

Fund assumed to pay out all escrows.

**FYE 2014-15**

Fund Transfer-In not necessary due to the Charter telephone tax being remaining in the General Fund. This will be the case in all future fiscal years.

Escrow release of \$225,926.30 was issued.



## **TIF - W. FIFTH STREET REDEVELOPMENT PROJECT FUND**

The TIF Fund is used to account for the financial resources collected for use on the West Fifth Street Redevelopment. Currently, interest are the only collections in this fund. The account balance reflects funds that were collected in past fiscal years for the widening and signalization of West Fifth Street. These funds can only be used for the purpose of improving W. Fifth Street.

<b>TIF - Project #3</b>						
<b>W. Fifth Street Redevelopment Project</b>						
	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	112,049	112,330	112,611	112,611	112,611	113,041
<b>REVENUES</b>						
Account Interest	280	281	250	250	430	450
<b>Total Revenues</b>	280	281	250	250	430	450
<b>EXPENDITURES</b>						
West 5th St. Widening/Signalization	-	-	112,861	112,861	-	-
<b>Total Expenditures</b>	-	-	112,861	112,861	-	-
<b>TRANSFERS OUT:</b>						
Transfer Out - Road Fund - West 5th Traffic Signal	-	-	-	-	-	113,491
<b>Total Transfers Out</b>	-	-	-	-	-	113,491
<b>Ending Fund Balance</b>	112,330	112,611	-	-	113,041	-



## **TIF PROJECT S. I-44 SPECIAL ALLOCATION FUND**

The TIF Project S. I-44 Special Allocation Fund is used to account for the financial resources from the City's Sales Tax collection, 1/2 cent Transportation Tax, 1/10 cent Metro Park Tax, PILOTS, PILOTS Surplus Refund and bank interest. Funds collected and recorded in the fund are used for TIF and PILOT payments.

<b>TIF Project 2006A; South I-44 Special Allocation Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	16,076	30,238	33,774	33,774	33,774	20,804
<b>REVENUES</b>						
City Sales Tax	13,780	13,666	16,000	16,000	18,300	17,800
1/2% Transportation Tax	3,383	3,776	3,300	3,300	4,977	4,800
.10% Metro Tax Parks Tax	623	750	700	700	996	700
Children's Service Fund	-	-	-	-	2,027	2,000
Emergency Communication Commission	-	-	-	-	811	1,000
PILOTS	682,199	809,712	810,000	936,000	945,000	931,000
PILOTS Surplus Refund	-	-	-	-	-	-
Account Interest	534	890	500	500	850	-
<b>Total Revenues</b>	<b>700,519</b>	<b>828,794</b>	<b>830,500</b>	<b>956,500</b>	<b>972,960</b>	<b>957,300</b>
<b>TRANSFER IN:</b>						
Transfer In - Escrow Fund-Release of 25% Pass Through	-	-	-	-	-	-
<b>Total Transfers In</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues and Transfers In</b>	<b>700,519</b>	<b>828,794</b>	<b>830,500</b>	<b>956,500</b>	<b>972,960</b>	<b>957,300</b>
<b>EXPENDITURES:</b>						
TIF Note Redemption	131,294	214,878	213,000	282,100	282,013	394,000
TIF Note Interest	369,706	403,122	418,000	423,000	422,987	312,000
PILOTS 25% Pass Through	170,357	202,428	205,000	266,000	265,931	233,750
Administrative Costs	15,000	4,829	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>686,357</b>	<b>825,257</b>	<b>851,000</b>	<b>986,100</b>	<b>985,931</b>	<b>954,750</b>
<b>Ending Fund Balance</b>	<b>30,238</b>	<b>33,774</b>	<b>13,274</b>	<b>4,174</b>	<b>20,804</b>	<b>23,354</b>

**Notes:**

Fund effective September 2006

**FYE 2015-16**

Children's Service Fund & Emergency Communication Commission tax receipts are new to this year.

**FYE 2014-15**

There is no PILOTS refund budgeted for this year due to St. Louis County being backlogged with workload.



## **SPECIAL SALES TAX FUND**

The Special Sales Tax Fund is used to account for the Principal and Interest payments for the Eureka Pointe Sales Tax Agreement.

<b>Special Sales Tax Fund Eureka Pointe Sales Tax Agreement</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	-	25	-	-	-	-
<b>REVENUES</b>						
Account Interest	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-
<b>TRANSFERS IN</b>						
Transfer In - General Fund	123,760	122,618	125,000	186,000	184,109	134,700
Transfer In - CIP Fund	70,781	64,077	73,500	95,000	93,836	58,300
Transfer In - Storm Water/Parks Fund	-	-	-	-	-	-
<b>Total Transfers In</b>	194,541	186,695	198,500	281,000	277,945	193,000
<b>Total Revenue and Transfers In</b>	194,541	186,695	198,500	281,000	277,945	193,000
<b>EXPENDITURES:</b>						
Principal	151,920	153,955	165,500	258,195	256,779	186,900
Interest	42,596	32,766	33,000	22,805	21,166	6,100
<b>Total Expenditures</b>	194,516	186,720	198,500	281,000	277,945	193,000
<b>Ending Fund Balance</b>	25	-	-	-	-	-

**Notes:**

Fund Effective January 1, 2006



## **PROPERTY ACQUISITION - DEBT SERVICE FUND**

The Debt Service Fund is used to account for and record debt payments.

<b>Debt Service Fund</b>	Actual 2012-13	Actual 2013-14	Original Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	-	-	-	-	-	-
<b>REVENUES</b>						
Interest on Investments	-	-	-	-	-	-
Debt Service Reserve Fund Interest	-	-	-	-	-	-
Capitalized Bond Interest	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-
<b>TRANSFERS IN</b>						
Transfer from CIP Sales Tax Fund - COPS Issue 2011	328,384	342,271	349,523	349,523	347,686	344,289
Transfer from Water Construction Fund - COPS Issue 2011	161,818	176,598	179,147	179,147	178,205	175,498
Transfer from Storm Water Fund - COPS Issue 2011	96,710	100,627	98,773	98,773	98,253	101,199
Transfer from Storm Water Fund - COPS Issue 2012	607,000	500,108	502,635	502,635	501,153	500,140
Transfer from COPS Issue 2012 Debt Service Fund	-	-	-	-	3,297	4,000
Transfer from COPS Issue 2011 Debt Service Fund	-	-	-	-	1,482	1,500
<b>Total Transfers In</b>	1,193,912	1,119,604	1,130,078	1,130,078	1,130,076	1,126,626
<b>Total Revenues and Transfers In</b>	1,193,912	1,119,604	1,130,078	1,130,078	1,130,076	1,126,626
<b>EXPENDITURES</b>						
Bond Principal	830,000	740,000	770,000	770,000	770,000	785,000
Bond Interest	363,912	379,604	360,078	360,078	360,076	341,626
<b>Total Expenditures</b>	1,193,912	1,119,604	1,130,078	1,130,078	1,130,076	1,126,626
<b>Ending Fund Balance</b>	-	-	-	-	-	-

**Notes**

This fund established February 2000.



**SUPPLEMENTAL BUDGETARY FUNDS**  
**CERTIFICATES OF PARTICIPATION**  
**SERIES 2011 & 2012**

The Supplemental Budgetary Funds are used to account for the financial resources from the issue of the Certificates of Participation Series 2011 and 2012.

**COPS Series 2011 Funds**

<b>COPS SERIES 2011 Reserve Fund</b>	Actual 2012-13	Actual 2013-14	Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	477,510	473,003	472,484	472,484	472,484	475,389
<b>REVENUES</b>						
Interest Income	47	47	2,000	2,000	6,200	6,300
Bond Proceeds	-	-	-	-	-	-
<b>Total Revenues</b>	47	47	2,000	2,000	6,200	6,300
<b>TRANSFERS IN</b>						
Transfer In- UMB	-	-	-	-	-	-
<b>Total Transfers In</b>	-	-	-	-	-	-
<b>Total Revenue and Transfers In</b>	47	47	2,000	2,000	6,200	6,300
<b>EXPENDITURES</b>						
Bond Expense	4,554	-	-	-	-	-
Arbitrage Expense	-	567	-	-	-	-
<b>Total Expenditures</b>	4,554	567	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - Series 2011 Debt Service Fund	-	-	-	3,300	3,295	4,000
<b>Total Transfers Out</b>	-	-	-	3,300	3,295	4,000
<b>Ending Fund Balance</b>	473,003	472,484	474,484	474,484	475,389	477,689

<b>COPS Series 2011 Debt Service Fund</b>	Actual 2012-13	Actual 2013-14	Budget 2014-15	Amended Budget 2014-15	Estimated Actuals 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	-	-	-	-	-	1
<b>REVENUES</b>						
Interest Income	-	-	-	-	4	-
<b>Total Revenues</b>	-	-	-	-	4	-
<b>TRANSFERS IN</b>						
Transfer IN - COPS 2011 Reserve Fund	-	-	-	3,300	3,295	4,000
<b>Total Transfers In</b>	-	-	-	3,300	3,295	4,000
<b>EXPENDITURES</b>						
Payment to UMB for COPS Draw Down	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - To Debt Service Fund 36	-	-	-	3,300	3,297	4,000
<b>Total Transfers Out</b>	-	-	-	3,300	3,297	4,000
<b>Ending Fund Balance</b>	-	-	-	-	1	1

**COPS Series 2011 Funds**

<b>COPS Series 2011 Recreation Center Fund</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Amended Budget 2014-15</b>	<b>Estimated Actual 2014-15</b>	<b>Budget 2015-16</b>
<b>Beginning Fund Balance</b>	643,455	1,883	106	106	106	-
<b>REVENUES</b>						
Interest Income	52	-	-	-	-	-
<b>Total Revenues</b>	52	-	-	-	-	-
<b>EXPENDITURES</b>						
Recreation Center Construction	641,623	1,777	-	-	-	-
<b>Total Expenditures</b>	641,623	1,777	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - Park/Storm Water Fund	-	-	-	-	106	-
<b>Total Transfers Out</b>	-	-	-	-	106	-
<b>Ending Fund Balance</b>	1,883	106	106	106	-	-

<b>COPS Series 2011 Water Softening Fund</b>	<b>Actual 2012-13</b>	<b>Actual 2013-14</b>	<b>Budget 2014-15</b>	<b>Amended Budget 2014-15</b>	<b>Estimated Actual 2014-15</b>	<b>Budget 2015-16</b>
<b>Beginning Fund Balance</b>	2,166,060	33,873	2,480	2,480	2,480	-
<b>REVENUES</b>						
Interest Income	180	2	-	-	-	-
<b>Total Revenues</b>	180	2	-	-	-	-
<b>EXPENDITURES</b>						
Water Softening Equipment	2,132,367	31,394	-	-	-	-
<b>Total Expenditures</b>	2,132,367	31,394	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - Water Construction	-	-	-	2,480	2,480	-
<b>Total Transfers Out</b>	-	-	-	2,480	2,480	-
<b>Ending Fund Balance</b>	33,873	2,480	2,480	0	-	-

**Notes:**

The COPS Series 2011 were issued to fund the construction of the Recreation Center, Water Softening and refunding of COPS 2004. In FYE the City entered into an arbitrage agreement with Arbitrage Management Group. This agreement allows the Reserve Funds to be invested in securities as outlined on the indentures of the COPS 2011 Issue. Debt service schedules are included with this budget document.

**CITY OF EUREKA  
CERTIFICATES OF PARTICIPATION, SERIES 2011  
Debt Service Schedule**

Issue Date: 11/15/2011

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Annual Interest</u>	<u>Debt Service</u>	<u>Annual Debt Service</u>
1/1/2012						
7/1/2012			120,875.47	120,875.47	120,875.47	
1/1/2013	405,000	3.000	96,272.50		501,272.50	622,147.97
7/1/2013			90,197.50	186,470.00	90,197.50	
1/1/2014	445,000	2.650	90,197.50		535,197.50	625,395.00
7/1/2014			84,301.25	174,498.75	84,301.25	
1/1/2015	465,000	2.650	84,301.25		549,301.25	633,602.50
7/1/2015			78,140.00	162,441.25	78,140.00	
1/1/2016	475,000	2.650	78,140.00		553,140.00	631,280.00
7/1/2016			71,846.25	149,986.25	71,846.25	
1/1/2017	485,000	2.650	71,846.25		556,846.25	628,692.50
7/1/2017			65,420.00	137,266.25	65,420.00	
1/1/2018	500,000	2.700	65,420.00		565,420.00	630,840.00
7/1/2018			58,670.00	124,090.00	58,670.00	
1/1/2019	515,000	3.000	58,670.00		573,670.00	632,340.00
7/1/2019			50,945.00	109,615.00	50,945.00	
1/1/2020	530,000	3.150	50,945.00		580,945.00	631,890.00
7/1/2020			42,597.50	93,542.50	42,597.50	
1/1/2021	195,000	3.300	42,597.50		237,597.50	280,195.00
7/1/2021			39,380.00	81,977.50	39,380.00	
1/1/2022	205,000	3.500	39,380.00		244,380.00	283,760.00
7/1/2022			35,792.50	75,172.50	35,792.50	
1/1/2023	210,000	3.700	35,792.50		245,792.50	281,585.00
7/1/2023			31,907.50	67,700.00	31,907.50	
1/1/2024	215,000	3.900	31,907.50		246,907.50	278,815.00
7/1/2024			27,715.00	59,622.50	27,715.00	
1/1/2025	220,000	4.000	27,715.00		247,715.00	275,430.00
7/1/2025			23,315.00	51,030.00	23,315.00	
1/1/2026	130,000	4.150	23,315.00		153,315.00	176,630.00
7/1/2026			20,617.50	43,932.50	20,617.50	
1/1/2027	140,000	4.250	20,617.50		160,617.50	181,235.00
7/1/2027			17,642.50	38,260.00	17,642.50	
1/1/2028	145,000	4.350	17,642.50		162,642.50	180,285.00
7/1/2028			14,488.75	32,131.25	14,488.75	
1/1/2029	150,000	4.450	14,488.75		164,488.75	178,977.50
7/1/2029			11,151.25	25,640.00	11,151.25	
1/1/2030	155,000	4.500	11,151.25		166,151.25	177,302.50
7/1/2030			7,663.75	18,815.00	7,663.75	
1/1/2031	165,000	4.550	7,663.75		172,663.75	180,327.50
7/1/2031			3,910.00	11,573.75	3,910.00	
1/1/2032	170,000	4.600	3,910.00	3,910.00	173,910.00	177,820.00
	5,920,000		1,768,550.47	1,768,550.47	7,688,550.47	7,688,550.47

**Bond Data**

Accrued Interest to Settlement	\$0.00
Total Bond Years	48,286.44
TIC	3.60308%
Net Interest Cost %	3.66607%
Average Life	8.1565 Years
Net Discount @ 99.97%	(\$1,664.63)
Net Interest Cost	\$1,770,215.10

**CITY OF EUREKA**  
**CERTIFICATES OF PARTICIPATION, SERIES 2011 - ALLOCATED TO REFUNDING**  
**Debt Service Schedule**

Issue Date: 11/15/2011

<u>Date</u>	<u>Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Fiscal Yr. Annual Debt Service</u>
1/1/2012				0.00	
7/1/2012			43,316.67	43,316.67	
1/1/2013	265,000	3.000	34,500.00	299,500.00	342,816.67
7/1/2013			30,525.00	30,525.00	
1/1/2014	285,000	2.650	30,525.00	315,525.00	346,050.00
7/1/2014			26,748.75	26,748.75	
1/1/2015	300,000	2.650	26,748.75	326,748.75	353,497.50
7/1/2015			22,773.75	22,773.75	
1/1/2016	305,000	2.650	22,773.75	327,773.75	350,547.50
7/1/2016			18,732.50	18,732.50	
1/1/2017	310,000	2.650	18,732.50	328,732.50	347,465.00
7/1/2017			14,625.00	14,625.00	
1/1/2018	320,000	2.700	14,625.00	334,625.00	349,250.00
7/1/2018			10,305.00	10,305.00	
1/1/2019	330,000	3.000	10,305.00	340,305.00	350,610.00
7/1/2019			5,355.00	5,355.00	
1/1/2020	340,000	3.150	5,355.00	345,355.00	350,710.00
7/1/2020					
1/1/2021					
7/1/2021					
1/1/2022					
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	2,455,000		335,946.67	2,790,946.67	2,790,946.67

**CITY OF EUREKA**  
**CERTIFICATES OF PARTICIPATION, SERIES 2011 - ALLOCATED TO WATER**  
**Debt Service Schedule**

Issue Date: 11/15/2011

<u>Date</u>	<u>New Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Fiscal Yr. Annual Debt Service</u>
1/1/2012				0	
7/1/2012			56,525.11	56,525.11	
1/1/2013	75,000	3.000	45,020.00	120,020.00	176,545.11
7/1/2013			43,895.00	43,895.00	
1/1/2014	90,000	2.650	43,895.00	133,895.00	177,790.00
7/1/2014			42,702.50	42,702.50	
1/1/2015	95,000	2.650	42,702.50	137,702.50	180,405.00
7/1/2015			41,443.75	41,443.75	
1/1/2016	95,000	2.650	41,443.75	136,443.75	177,887.50
7/1/2016			40,185.00	40,185.00	
1/1/2017	100,000	2.650	40,185.00	140,185.00	180,370.00
7/1/2017			38,860.00	38,860.00	
1/1/2018	100,000	2.700	38,860.00	138,860.00	177,720.00
7/1/2018			37,510.00	37,510.00	
1/1/2019	105,000	3.000	37,510.00	142,510.00	180,020.00
7/1/2019			35,935.00	35,935.00	
1/1/2020	110,000	3.150	35,935.00	145,935.00	181,870.00
7/1/2020			34,202.50	34,202.50	
1/1/2021	110,000	3.300	34,202.50	144,202.50	178,405.00
7/1/2021			32,387.50	32,387.50	
1/1/2022	115,000	3.500	32,387.50	147,387.50	179,775.00
7/1/2022			30,375.00	30,375.00	
1/1/2023	120,000	3.700	30,375.00	150,375.00	180,750.00
7/1/2023			28,155.00	28,155.00	
1/1/2024	120,000	3.900	28,155.00	148,155.00	176,310.00
7/1/2024			25,815.00	25,815.00	
1/1/2025	125,000	4.000	25,815.00	150,815.00	176,630.00
7/1/2025			23,315.00	23,315.00	
1/1/2026	130,000	4.150	23,315.00	153,315.00	176,630.00
7/1/2026			20,617.50	20,617.50	
1/1/2027	140,000	4.250	20,617.50	160,617.50	181,235.00
7/1/2027			17,642.50	17,642.50	
1/1/2028	145,000	4.350	17,642.50	162,642.50	180,285.00
7/1/2028			14,488.75	14,488.75	
1/1/2029	150,000	4.450	14,488.75	164,488.75	178,977.50
7/1/2029			11,151.25	11,151.25	
1/1/2030	155,000	4.500	11,151.25	166,151.25	177,302.50
7/1/2030			7,663.75	7,663.75	
1/1/2031	165,000	4.550	7,663.75	172,663.75	180,327.50
7/1/2031			3,910.00	3,910.00	
1/1/2032	170,000	4.600	3,910.00	173,910.00	177,820.00
	2,415,000		1,162,055.11	3,577,055.11	3,577,055.11

**CITY OF EUREKA  
 CERTIFICATES OF PARTICIPATION, SERIES 2011 - RECREATION CENTER  
 Debt Service Schedule**

Issue Date: 11/15/2011

<u>Date</u>	<u>New Principal</u>	<u>Interest Rate</u>	<u>Interest</u>	<u>Total Debt</u>	<u>Fiscal Yr. Annual Debt Service</u>
1/1/2012				0	
7/1/2012			21,033.69	21,033.69	
1/1/2013	65,000	3.000	16,752.50	81,752.50	102,786.19
7/1/2013			15,777.50	15,777.50	
1/1/2014	70,000	2.650	15,777.50	85,777.50	101,555.00
7/1/2014			14,850.00	14,850.00	
1/1/2015	70,000	2.650	14,850.00	84,850.00	99,700.00
7/1/2015			13,922.50	13,922.50	
1/1/2016	75,000	2.650	13,922.50	88,922.50	102,845.00
7/1/2016			12,928.75	12,928.75	
1/1/2017	75,000	2.650	12,928.75	87,928.75	100,857.50
7/1/2017			11,935.00	11,935.00	
1/1/2018	80,000	2.700	11,935.00	91,935.00	103,870.00
7/1/2018			10,855.00	10,855.00	
1/1/2019	80,000	3.000	10,855.00	90,855.00	101,710.00
7/1/2019			9,655.00	9,655.00	
1/1/2020	80,000	3.150	9,655.00	89,655.00	99,310.00
7/1/2020			8,395.00	8,395.00	
1/1/2021	85,000	3.300	8,395.00	93,395.00	101,790.00
7/1/2021			6,992.50	6,992.50	
1/1/2022	90,000	3.500	6,992.50	96,992.50	103,985.00
7/1/2022			5,417.50	5,417.50	
1/1/2023	90,000	3.700	5,417.50	95,417.50	100,835.00
7/1/2023			3,752.50	3,752.50	
1/1/2024	95,000	3.900	3,752.50	98,752.50	102,505.00
7/1/2024			1,900.00	1,900.00	
1/1/2025	95,000	4.000	1,900.00	96,900.00	98,800.00
7/1/2025					
1/1/2026					
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	1,050,000		270,548.69	1,320,548.69	1,320,548.69

**COPS Series 2012 Funds**

<b>COPS Series 2012 Reserve Fund</b>	Actual 2012-13	Actual 2013-14	Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	-	608,178	607,515	607,515	607,515	613,536
<b>REVENUES</b>						
Interest Income	63	62	3,000	3,000	7,500	7,500
Bond Proceeds	608,115	-	-	-	-	-
<b>Total Revenues</b>	608,178	62	3,000	3,000	7,500	7,500
<b>TRANSFERS IN</b>						
Transfer In- UMB	-	-	-	-	-	-
<b>Total Transfers In</b>	-	-	-	-	-	-
<b>Total Revenue and Transfers In</b>	608,178	62	3,000	3,000	7,500	7,500
<b>EXPENDITURES</b>						
Recreation Center Construction	-	-	-	-	-	-
Arbitrage Expense	-	725	-	-	-	-
<b>Total Expenditures</b>	-	725	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - Series 2012 Debt Service Fund	-	-	-	1,480	1,480	1,500
<b>Total Transfers Out</b>	-	-	-	1,480	1,480	1,500
<b>Ending Fund Balance</b>	608,178	607,515	610,515	610,515	613,536	619,536

<b>COPS Series 2012 Debt Service Fund</b>	Actual 2012-13	Actual 2013-14	Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	-	-	-	-	-	1
<b>REVENUES</b>						
Interest Income	-	-	-	-	3	3
<b>Total Revenues</b>	-	-	-	-	3	3
<b>TRANSFERS IN</b>						
Transfer IN - COPS 2011 Reserve Fund	-	-	-	1,480	1,480	1,500
<b>Total Transfers In</b>	-	-	-	1,480	1,480	1,500
<b>EXPENDITURES</b>						
Payment to UMB for COPS Draw Down	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - Debt Service Fund 36	-	-	-	1,480	1,482	1,500
<b>Total Transfers Out</b>	-	-	-	1,480	1,482	1,500
<b>Ending Fund Balance</b>	-	-	-	-	1	4

**NOTES:**

In FYE 2014 the City entered into an arbitrage agreement with Arbitrage Management Group. This agreement allows the Reserve Funds to be invested in securities as outlined in the indentures of the COPS 2012 Issue.

**COPS Series 2012 Funds**

<b>COPS Series 2012 Recreation Center Fund</b>	Actual 2012-13	Actual 2013-14	Budget 2014-15	Amended Budget 2014-15	Estimated Actual 2014-15	Budget 2015-16
<b>Beginning Fund Balance</b>	-	1,741,892	2,418	2,418	2,418	-
<b>REVENUES</b>						
Interest Income	476	31	20	20	-	-
Bond Proceeds	7,508,495	-	-	-	-	-
<b>Total Revenues</b>	7,508,971	31	20	20	-	-
<b>TRANSFERS IN</b>						
Transfer In - UMB	-	-	-	-	-	-
<b>Total Transfers In</b>	-	-	-	-	-	-
<b>Total Revenue and Transfers In</b>	7,508,971	31	20	20	-	-
<b>EXPENDITURES</b>						
Recreation Center Construction	5,767,079	1,739,505	-	-	-	-
Park Improvements - Hilltop Subdivision	-	-	-	-	-	-
<b>Total Expenditures</b>	5,767,079	1,739,505	-	-	-	-
<b>TRANSFERS OUT</b>						
Transfer Out - Park/Storm Water Fund	-	-	-	2,418	2,418	-
<b>Total Transfers Out</b>	-	-	-	2,418	2,418	-
<b>Ending Fund Balance</b>	1,741,892	2,418	2,438	20	-	-

**NOTES:**

The COPS Series 2012 were issued to fund the construction of the Timbers Recreation Center.

Debt service schedules are included with this budget document.

**Schedule of Basic Rent Payments**  
**Series 2012 Certificates**

<b>Basic Rent Payment Date</b>	<b>Principal Portion</b>	<b>Interest Rate</b>	<b>Interest Portion</b>	<b>Total Basic Rent Payments</b>	<b>Annual Debt Service</b>	<b>Purchase Price</b>
8/23/2012						\$8,170,000.00
1/1/2013	\$425,000	3.000	\$79,034.67	\$504,034.67	\$504,034.67	7,745,000.00
7/1/2013			104,767.50	104,767.50		7,745,000.00
1/1/2014	295,000	3.000	104,767.50	399,767.50	504,535.00	7,450,000.00
7/1/2014			100,342.50	100,342.50		7,450,000.00
1/1/2015	305,000	2.000	100,342.50	405,342.50	505,685.00	7,145,000.00
7/1/2015			97,292.50	97,292.50		7,145,000.00
1/1/2016	310,000	1.900	97,292.50	407,292.50	504,585.00	6,835,000.00
7/1/2016			94,347.50	94,347.50		6,835,000.00
1/1/2017	315,000	1.900	94,347.50	409,347.50	503,695.00	6,520,000.00
7/1/2017			91,355.00	91,355.00		6,520,000.00
1/1/2018	320,000	1.900	91,355.00	411,355.00	502,710.00	6,200,000.00
7/1/2018			88,315.00	88,315.00		6,200,000.00
1/1/2019	330,000	2.050	88,315.00	418,315.00	506,630.00	5,870,000.00
7/1/2019			84,932.50	84,932.50		5,870,000.00
1/1/2020	335,000	2.200	84,932.50	419,932.50	504,865.00	5,535,000.00
7/1/2020			81,247.50	81,247.50		5,535,000.00
1/1/2021	340,000	2.350	81,247.50	421,247.50	502,495.00	5,195,000.00
7/1/2021			77,252.50	77,252.50		5,195,000.00
1/1/2022	350,000	2.550	77,252.50	427,252.50	504,505.00	4,845,000.00
7/1/2022			72,790.00	72,790.00		4,845,000.00
1/1/2023	360,000	2.350	72,790.00	432,790.00	505,580.00	4,485,000.00
7/1/2023			68,560.00	68,560.00		4,485,000.00
1/1/2024	365,000	2.500	68,560.00	433,560.00	502,120.00	4,120,000.00
7/1/2024			63,997.50	63,997.50		4,120,000.00
1/1/2025	380,000	2.650	63,997.50	443,997.50	507,995.00	3,740,000.00
7/1/2025			58,962.50	58,962.50		3,740,000.00
1/1/2026	490,000	2.800	58,962.50	548,962.50	607,925.00	3,250,000.00
7/1/2026			52,102.50	52,102.50		3,250,000.00
1/1/2027	500,000	3.000	52,102.50	552,102.50	604,205.00	2,750,000.00
7/1/2027			44,602.50	44,602.50		2,750,000.00
1/1/2028	515,000	3.000	44,602.50	559,602.50	604,205.00	2,235,000.00
7/1/2028			36,877.50	36,877.50		2,235,000.00
1/1/2029	530,000	3.300	36,877.50	566,877.50	603,755.00	1,705,000.00
7/1/2029			28,132.50	28,132.50		1,705,000.00
1/1/2030	550,000	3.300	28,132.50	578,132.50	606,265.00	1,155,000.00
7/1/2030			19,057.50	19,057.50		1,155,000.00

<b>Basic Rent Payment Date</b>	<b>Principal Portion</b>	<b>Interest Rate</b>	<b>Interest Portion</b>	<b>Total Basic Rent Payments</b>	<b>Annual Debt Service</b>	<b>Purchase Price</b>
1/1/2031	570,000	3.300	19,057.50	589,057.50	608,115.00	585,000.00
7/1/2031			9,652.50	9,652.50		585,000.00
1/1/2032	585,000	3.300	9,652.50	594,652.50	604,305.00	0.00
	\$8,170,000		\$2,628,209.67	\$10,798,209.67	\$10,798,209.67	

- The purchase price for the Series 2012 Certificates will be the Prepayment Price applicable on such date if the purchase is pursuant to Section 10.1 of the Lease.