

# **City of Jennings, Missouri**

**Adopted Operating Budget  
Fiscal year 2015-2016**

**April 1, 2015  
to  
March 31, 2016**

**Adopted by the Jennings City Council  
March 23, 2015**

# **CITY OFFICIALS**

Benjamin C. Sutphin  
Mayor

## **City Council**

Yolonda Fountain Henderson  
Allan Stichnote  
Francine Dugger  
Yolanda Austin  
David Schmerber  
Dennis Campbell  
Rodney Epps  
Carol Epps

## **City Clerk**

Cheryl Balke

## **Finance Director**

Beverly Roche

## **City Attorney**

Jamis Kresyman

2120 Hord Avenue  
Jennings, Missouri  
63136

314.388.1164  
314.388.3999



BENJAMIN C. SUTPHIN

March 24, 2015

This year's budget is the first one in several years that does not anticipate a deficit in the general fund. This is due to the approval by the voters in August, 2014 of Proposition R, which authorized the Jennings Fire Department to become part of the Riverview Fire District.

The money saved by discontinuing the operation of our own fire department was used to cover the deficit and the remainder has allowed us to reinstate the Progress newsletter and update our website. In addition, we have installed a new software program in the Building Department and hired two seasonal employees to help with code enforcement. We also updated our contract with the St. Louis County Police Department to allow us to function as our own precinct, and we set aside additional money for demolition of derelict buildings. We were able to do something for our employees, to include a 3% increase for all full time employees, a 2 ½ % longevity increase for employees who have worked here for 15 years or longer, and additional money toward the cost of their health insurance.

When I became Mayor in 1995, the City had a very small reserve fund and had been required for several years to borrow money to get through the year. One of the accomplishments of which I am most proud is to say that, as I retire from office, the city has a general revenue reserve of approximately \$3,000,000. This has allowed us to get through the difficult economic conditions of the last five years without having to lay off employees or drastically reduce services. I hope that the new Mayor, Councilmembers and the department heads who have the future of your city in their hands will be as careful with your money as I have tried to be during my time as your Mayor.

A handwritten signature in black ink that reads "Benjamin C. Sutphin". The signature is written in a cursive style.

Mayor Benjamin C. Sutphin

# CITY OF JENNINGS, MISSOURI

Passed and approved by the Jennings City Council on December 18, 2001  
(To take effect with the 2001-2002 fiscal year budget)

## ADMINISTRATIVE POLICY ON AMENDING AN ADOPTED OPERATING BUDGET

The purpose of this policy is to outline operating guidelines for the management of operating departmental budgets for the City of Jennings and to provide a specific procedure for amendments to operating budgets made necessary by unanticipated circumstances, unusual occurrences, or unanticipated surpluses or shortfalls in revenues.

Once the annual operating budget is adopted by the City Council, departmental managers are expected to limit line item expenditures, as well as the overall departmental budget, to appropriated levels. However, it is recognized that specific events and unanticipated expenditures can result in expenditures beyond the appropriated amount in a specific line item within a departmental budget. Accordingly, it is necessary that a specific procedure be outlined whereby amendments can be made within a departmental budget to transfer appropriations between line items within that budget so that the total budget appropriation for the department does not increase.

Further, it is necessary to establish procedures to facilitate those rare occasions where appropriations may be transferred between departments or when supplemental appropriations due to revenue surpluses or reduction of appropriations due to revenue shortfalls are expedient.

The specific procedures are as follows:

### 1) Transfer of Appropriations within a Departmental Budget

- A Department Head with authority to manage an approved departmental budget makes a specific request on prescribed forms to the City Clerk to transfer appropriations between line items within that departmental budget so that the total appropriation level for that departmental budget is not increased.

- Any transfer of appropriations within an adopted departmental budget that will have the effect of amending an adopted budget will require the signatures of the applicable department head, the City Collector, the City Clerk, and the Mayor before said amendment shall become effective.
- Any transfer of appropriations within a departmental budget that will have the effect of increasing salary levels beyond those authorized in the original adopted budget or creating a new position not authorized in the original adopted budget will require specific approval by the City Council by resolution before such amendment shall go into effect.

## 2) Transfer of Appropriations Between Departments

- Except for significant emergency situations, any transfer of appropriations and spending authority between departmental budgets shall not be initiated until nine (9) months of the current fiscal year have expired
- Upon written request and written concurrence by affected department heads, the City Council may, by resolution, transfer part or all of any unencumbered appropriation balance from one department, office, or agency budget to another. Any such transfer shall require a positive recommendation from the Ways and Means Committee prior to Council consideration.

## 3) Supplemental Appropriations

- If, during the fiscal year, the City Collector certifies in writing that there are available for appropriation revenues in excess of those estimated in the adopted budget, the City Council may, by resolution, make supplemental appropriations for the fiscal year beyond those authorized in the initial budget in an amount equal to actual revenue in excess of budgeted revenue, plus unencumbered reserve. City Council shall not proceed with such action until the Ways and Means Committee has forwarded a recommendation.
- If, during the fiscal year, the City Collector certifies in writing that projected revenues based on actual revenue experience will fall

significantly below those estimated in the adopted budget, the City Council may, by resolution, reduce appropriations for the fiscal year to a level below those authorized in the initial budget in an amount determined to be prudent to maintain essential public services and maintain the fiscal integrity of the City. City Council shall not proceed with such action until the Ways and Means Committee has forwarded a recommendation.

#### 4) Budgetary Management Practices

- Budget status reports for the previous month, indicating comparison of actual expenditures by line item to appropriations and remaining appropriation levels for the fiscal year, shall be forwarded to each department head by the 10<sup>th</sup> of the following month. In addition, operating department heads shall receive a detailed general ledger reports for the expenditures in their department for the previous month by the 10<sup>th</sup> of the succeeding month. Operating department heads shall be responsible for reviewing said reports to verify accuracy and note expenditure patterns.
- The Ways and Means Committee shall review budget comparison reports for each operating department at least quarterly and shall request that operating departments report on any significant variances from approved appropriation levels.
- It shall be the policy of the City of Jennings that operating department heads shall be responsible for the ongoing management of the expenditures of their departments within budgetary limitations.
- It shall be the policy of the City of Jennings that appropriation levels for line item expenditures shall not be exceeded, except in case of emergency. When it becomes apparent that appropriation levels for a particular line item shall be exceeded due to expenditure patterns or actual experience, it shall be the responsibility of the operating department head responsible for that budget to initiate an appropriate adjusting amendment, However, department heads shall not be required to initiate amendments to their operating budgets until appropriation levels have been exceeded by actual expenditures by at least ten (10) percent and eight (8) months of the applicable fiscal year have expired.

3%

**GENERAL SERVICES 2015-2016**

	<b>C</b>		<b>D</b>		<b>E</b>		<b>F</b>	
	<b>START</b>		<b>1 YR</b>		<b>3 YR</b>		<b>5 YR</b>	
<b>GS 1</b>	\$ 20,670.00	\$ 21,508.50	\$ 22,444.50	\$ 23,380.50	\$ 795.00	\$ 827.25	\$ 863.25	\$ 899.25
	\$ 10.60	\$ 11.03	\$ 11.51	\$ 11.99				
<b>GS 2</b>	\$ 21,508.50	\$ 22,444.50	\$ 23,380.50	\$ 24,394.50	\$ 827.25	\$ 863.25	\$ 899.25	\$ 938.25
	\$ 11.03	\$ 11.51	\$ 11.99	\$ 12.51				
<b>GS 3</b>	\$ 22,444.50	\$ 23,380.50	\$ 24,394.50	\$ 25,447.50	\$ 863.25	\$ 899.25	\$ 938.25	\$ 978.75
	\$ 11.51	\$ 11.99	\$ 12.51	\$ 13.05				
<b>GS 4</b>	\$ 23,380.50	\$ 24,394.50	\$ 25,447.50	\$ 26,578.50	\$ 899.25	\$ 938.25	\$ 978.75	\$ 1,022.25
	\$ 11.99	\$ 12.51	\$ 13.05	\$ 13.63				
<b>GS 5</b>	\$ 24,394.50	\$ 25,447.50	\$ 26,578.50	\$ 27,709.50	\$ 938.25	\$ 978.75	\$ 1,022.25	\$ 1,065.75
	\$ 12.51	\$ 13.05	\$ 13.63	\$ 14.21				
<b>GS 6</b>	\$ 25,447.50	\$ 26,578.50	\$ 27,709.50	\$ 28,938.00	\$ 978.75	\$ 1,022.25	\$ 1,065.75	\$ 1,113.00
	\$ 13.05	\$ 13.63	\$ 14.21	\$ 14.84				
<b>GS 7</b>	\$ 26,578.50	\$ 27,709.50	\$ 28,938.00	\$ 30,244.50	\$ 1,022.25	\$ 1,065.75	\$ 1,113.00	\$ 1,163.25
	\$ 13.63	\$ 14.21	\$ 14.84	\$ 15.51				
<b>GS 8</b>	\$ 27,709.50	\$ 28,938.00	\$ 30,244.50	\$ 31,590.00	\$ 1,065.75	\$ 1,113.00	\$ 1,163.25	\$ 1,215.00
	\$ 14.21	\$ 14.84	\$ 15.51	\$ 16.20				
<b>GS 9</b>	\$ 28,938.00	\$ 30,244.50	\$ 31,590.00	\$ 32,994.00	\$ 1,113.00	\$ 1,163.25	\$ 1,215.00	\$ 1,269.00
	\$ 14.84	\$ 15.51	\$ 16.20	\$ 16.92				
<b>GS 10</b>	\$ 30,244.50	\$ 31,590.00	\$ 32,994.00	\$ 34,515.00	\$ 1,163.25	\$ 1,215.00	\$ 1,269.00	\$ 1,327.50
	\$ 15.51	\$ 16.20	\$ 16.92	\$ 17.70				
<b>GS 11</b>	\$ 31,590.00	\$ 32,994.00	\$ 34,515.00	\$ 36,036.00	\$ 1,215.00	\$ 1,269.00	\$ 1,327.50	\$ 1,386.00
	\$ 16.20	\$ 16.92	\$ 17.70	\$ 18.48				
<b>GS 12</b>	\$ 32,994.00	\$ 34,515.00	\$ 36,036.00	\$ 37,693.50	\$ 1,269.00	\$ 1,327.50	\$ 1,386.00	\$ 1,449.75
	\$ 16.92	\$ 17.70	\$ 18.48	\$ 19.33				
<b>GS 13</b>	\$ 34,515.00	\$ 36,036.00	\$ 37,693.50	\$ 39,390.00	\$ 1,327.50	\$ 1,386.00	\$ 1,449.75	\$ 1,515.00
	\$ 17.70	\$ 18.48	\$ 19.33	\$ 20.20				

<b>GS 14</b>	\$ 36,036.00	\$ 37,693.50	\$ 39,390.00	\$ 41,223.00
	\$ 1,386.00	\$ 1,449.75	\$ 1,515.00	\$ 1,585.50
	\$ 18.48	\$ 19.33	\$ 20.20	\$ 21.14
<b>GS 15</b>	\$ 37,693.50	\$ 39,390.00	\$ 41,223.00	\$ 43,075.50
	\$ 1,449.75	\$ 1,515.00	\$ 1,585.50	\$ 1,656.75
	\$ 19.33	\$ 20.20	\$ 21.14	\$ 22.09
<b>GS 16</b>	\$ 39,390.00	\$ 41,223.00	\$ 43,075.50	\$ 45,084.00
	\$ 1,515.00	\$ 1,585.50	\$ 1,656.75	\$ 1,734.00
	\$ 20.20	\$ 21.14	\$ 22.09	\$ 23.12
<b>GS 17</b>	\$ 41,223.00	\$ 43,075.50	\$ 45,084.00	\$ 47,170.50
	\$ 1,585.50	\$ 1,656.75	\$ 1,734.00	\$ 1,814.25
	\$ 21.14	\$ 22.09	\$ 23.12	\$ 24.19
<b>GS 18</b>	\$ 43,075.50	\$ 45,084.00	\$ 47,170.50	\$ 49,393.50
	\$ 1,656.75	\$ 1,734.00	\$ 1,814.25	\$ 1,899.75
	\$ 22.09	\$ 23.12	\$ 24.19	\$ 25.33
<b>GS 19</b>	\$ 45,084.00	\$ 47,170.50	\$ 49,393.50	\$ 51,675.00
	\$ 1,734.00	\$ 1,814.25	\$ 1,899.75	\$ 1,987.50
	\$ 23.12	\$ 24.19	\$ 25.33	\$ 26.50
<b>GS 20</b>	\$ 47,170.50	\$ 49,393.50	\$ 51,675.00	\$ 54,268.50
	\$ 1,814.25	\$ 1,899.75	\$ 1,987.50	\$ 2,087.25
	\$ 24.19	\$ 25.33	\$ 26.50	\$ 27.83
<b>GS 21</b>	\$ 49,393.50	\$ 51,675.00	\$ 54,268.50	\$ 56,920.50
	\$ 1,899.75	\$ 1,987.50	\$ 2,087.25	\$ 2,189.25
	\$ 25.33	\$ 26.50	\$ 27.83	\$ 29.19
<b>GS 22</b>	\$ 51,675.00	\$ 54,268.50	\$ 56,920.50	\$ 59,553.00
	\$ 1,987.50	\$ 2,087.25	\$ 2,189.25	\$ 2,290.50
	\$ 26.50	\$ 27.83	\$ 29.19	\$ 30.54



3% **Trade Services 2015-2016**

	C	D	E	F
	START	1 YR	3 YR	5 YR
W 1	\$ 24,277.50	\$ 25,330.50	\$ 26,403.00	\$ 27,573.00
	\$ 933.75	\$ 974.25	\$ 1,015.50	\$ 1,060.50
	\$ 12.45	\$ 12.99	\$ 13.54	\$ 14.14
W 2	\$ 25,330.50	\$ 26,403.00	\$ 27,573.00	\$ 28,801.50
	\$ 974.25	\$ 1,015.50	\$ 1,060.50	\$ 1,107.75
	\$ 12.99	\$ 13.54	\$ 14.14	\$ 14.77
W 3	\$ 26,403.00	\$ 27,573.00	\$ 28,801.50	\$ 30,108.00
	\$ 1,015.50	\$ 1,060.50	\$ 1,107.75	\$ 1,158.00
	\$ 13.54	\$ 14.14	\$ 14.77	\$ 15.44
W 4	\$ 27,573.00	\$ 28,801.50	\$ 30,108.00	\$ 31,434.00
	\$ 1,060.50	\$ 1,107.75	\$ 1,158.00	\$ 1,209.00
	\$ 14.14	\$ 14.77	\$ 15.44	\$ 16.12
W 5	\$ 28,801.50	\$ 30,108.00	\$ 31,434.00	\$ 32,818.50
	\$ 1,107.75	\$ 1,158.00	\$ 1,209.00	\$ 1,262.25
	\$ 14.77	\$ 15.44	\$ 16.12	\$ 16.83
W 6	\$ 30,108.00	\$ 31,434.00	\$ 32,818.50	\$ 34,300.50
	\$ 1,158.00	\$ 1,209.00	\$ 1,262.25	\$ 1,319.25
	\$ 15.44	\$ 16.12	\$ 16.83	\$ 17.59
W 7	\$ 31,434.00	\$ 32,818.50	\$ 34,300.50	\$ 35,880.00
	\$ 1,209.00	\$ 1,262.25	\$ 1,319.25	\$ 1,380.00
	\$ 16.12	\$ 16.83	\$ 17.59	\$ 18.40
W 8	\$ 32,818.50	\$ 34,300.50	\$ 35,880.00	\$ 37,498.50
	\$ 1,262.25	\$ 1,319.25	\$ 1,380.00	\$ 1,442.25
	\$ 16.83	\$ 17.59	\$ 18.40	\$ 19.23
W 9	\$ 34,300.50	\$ 35,880.00	\$ 37,498.50	\$ 39,195.00
	\$ 1,319.25	\$ 1,380.00	\$ 1,442.25	\$ 1,507.50
	\$ 17.59	\$ 18.40	\$ 19.23	\$ 20.10
W-10	\$ 35,880.00	\$ 37,498.50	\$ 39,195.00	\$ 40,969.50
	\$ 1,380.00	\$ 1,442.25	\$ 1,507.50	\$ 1,575.75
	\$ 18.40	\$ 19.23	\$ 20.10	\$ 21.01
W-11	\$ 37,498.50	\$ 39,195.00	\$ 40,969.50	\$ 42,802.50
	\$ 1,442.25	\$ 1,507.50	\$ 1,575.75	\$ 1,646.25
	\$ 19.23	\$ 20.10	\$ 21.01	\$ 21.95
W-12	\$ 39,195.00	\$ 40,969.50	\$ 42,802.50	\$ 44,733.00
	\$ 1,507.50	\$ 1,575.75	\$ 1,646.25	\$ 1,720.50
	\$ 20.10	\$ 21.01	\$ 21.95	\$ 22.94
W-13	\$ 40,969.50	\$ 42,802.50	\$ 44,733.00	\$ 46,761.00
	\$ 1,575.75	\$ 1,646.25	\$ 1,720.50	\$ 1,798.50
	\$ 21.01	\$ 21.95	\$ 22.94	\$ 23.98
W-14	\$ 42,802.50	\$ 44,733.00	\$ 46,761.00	\$ 48,828.00
	\$ 1,646.25	\$ 1,720.50	\$ 1,798.50	\$ 1,878.00
	\$ 21.95	\$ 22.94	\$ 23.98	\$ 25.04
W-15	\$ 44,733.00	\$ 46,761.00	\$ 48,828.00	\$ 51,031.50
	\$ 1,720.50	\$ 1,798.50	\$ 1,878.00	\$ 1,962.75
	\$ 22.94	\$ 23.98	\$ 25.04	\$ 26.17

3%  
84 hrs

# Corrections 2015-2016

	C START			D 1 YR			E 3 YR			F 5 YR		
<b>C 6</b>	\$	27,234.48	\$	28,435.68	\$	29,680.56	\$	30,969.12	\$	1,047.48	\$	1,191.12
	\$	12.47	\$	13.02	\$	13.59	\$	14.18				
<b>C 7</b>	\$	28,435.68	\$	29,680.56	\$	30,969.12	\$	32,345.04	\$	1,093.68	\$	1,244.04
	\$	13.02	\$	13.59	\$	14.18	\$	14.81				
<b>C 8</b>	\$	29,680.56	\$	30,969.12	\$	32,345.04	\$	33,830.16	\$	1,141.56	\$	1,301.16
	\$	13.59	\$	14.18	\$	14.81	\$	15.49				
<b>C 9</b>	\$	30,969.12	\$	32,345.04	\$	33,830.16	\$	35,337.12	\$	1,191.12	\$	1,359.12
	\$	14.18	\$	14.81	\$	15.49	\$	16.18				
<b>C 10</b>	\$	32,345.04	\$	33,830.16	\$	35,337.12	\$	36,887.76	\$	1,244.04	\$	1,418.76
	\$	14.81	\$	15.49	\$	16.18	\$	16.89				
<b>C 11</b>	\$	33,830.16	\$	35,337.12	\$	36,887.76	\$	38,591.28	\$	1,301.16	\$	1,484.28
	\$	15.49	\$	16.18	\$	16.89	\$	17.67				
<b>C 12</b>	\$	35,337.12	\$	36,887.76	\$	38,591.28	\$	40,338.48	\$	1,359.12	\$	1,551.48
	\$	16.18	\$	16.89	\$	17.67	\$	18.47				
<b>C 13</b>	\$	36,887.76	\$	38,591.28	\$	40,338.48	\$	42,194.88	\$	1,418.76	\$	1,622.88
	\$	16.89	\$	17.67	\$	18.47	\$	19.32				
<b>C 14</b>	\$	38,591.28	\$	40,338.48	\$	42,194.88	\$	44,094.96	\$	1,484.28	\$	1,695.96
	\$	17.67	\$	18.47	\$	19.32	\$	20.19				
<b>C 15</b>	\$	40,338.48	\$	42,194.88	\$	44,094.96	\$	46,147.92	\$	1,551.48	\$	1,774.92
	\$	18.47	\$	19.32	\$	20.19	\$	21.13				
<b>C 16</b>	\$	42,194.88	\$	44,094.96	\$	46,147.92	\$	48,244.56	\$	1,622.88	\$	1,855.56
	\$	19.32	\$	20.19	\$	21.13	\$	22.09				
<b>C 17</b>	\$	44,094.96	\$	46,147.92	\$	48,244.56	\$	50,494.08	\$	1,695.96	\$	1,942.08
	\$	20.19	\$	21.13	\$	22.09	\$	23.12				
<b>C 18</b>	\$	46,147.92	\$	48,244.56	\$	50,494.08	\$	52,830.96	\$	1,774.92	\$	2,031.96
	\$	21.13	\$	22.09	\$	23.12	\$	24.19				

ANTICIPATED REVENUE	FY 15-16 GENERAL REVENUE BUDGET	FY 14-15 Budget	FY 13-14 Budget
Tax revenue	\$ 6,051,800.00	\$ 6,092,000.00	\$ 5,910,000.00
License revenue	\$ 187,800.00	\$ 191,500.00	\$ 172,200.00
Restricted revenue	\$ -	\$ -	\$ -
Permit and fee revenue	\$ 162,000.00	\$ 174,200.00	\$ 170,500.00
Police and court revenue	\$ 825,400.00	\$ 945,750.00	\$ 800,300.00
Contracts and other revenue	\$ 957,500.00	\$ 1,083,665.00	\$ 1,111,800.00
<b>TOTAL ANTICIPATED REVENUE</b>	<b>\$ 8,184,500.00</b>	<b>\$ 8,487,115.00</b>	<b>\$ 8,164,800.00</b>
<b>BUDGETED EXPENSES BY DEPT.</b>			
Transfers Out	\$ 516,100.00	\$ 516,100.00	\$ 516,100.00
Building	\$ 331,335.20	\$ 301,694.26	\$ 293,116.40
Fire	\$ -	\$ 944,714.94	\$ 939,895.62
City Clerk	\$ 844,549.64	\$ 812,710.68	\$ 838,931.23
Legal	\$ 186,962.65	\$ 147,048.93	\$ 142,969.71
Collector	\$ 111,307.84	\$ 113,774.15	\$ 98,510.17
Public Safety/Police	\$ 3,148,834.00	\$ 3,366,176.31	\$ 3,268,492.46
Court	\$ 342,133.71	\$ 295,446.95	\$ 275,833.98
Corrections	\$ 1,309,535.51	\$ 1,152,824.92	\$ 1,104,234.39
Public Works	\$ 647,112.49	\$ 691,460.96	\$ 867,896.27
Public Health & Lighting	\$ -	\$ -	\$ -
Recreation	\$ 200,766.12	\$ 199,919.88	\$ 200,375.45
Special Services	\$ 381,039.49	\$ 271,611.12	\$ 185,351.55
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 8,019,676.65</b>	<b>\$ 8,813,483.10</b>	<b>\$ 8,731,707.23</b>
Anticipated revenue	\$ 8,184,500.00	\$ 8,487,115.00	\$ 8,164,800.00
minus budgeted expenses	\$ 8,019,676.65	\$ 8,813,483.10	\$ 8,731,707.23
<b>net</b>	<b>\$ 164,823.35</b>	<b>\$ (326,368.10)</b>	<b>\$ (566,907.23)</b>
<i>Anticipated balance 4/1/15, general revenue unrestricted funds</i>			
		\$ 2,200,000.00	
<i>Anticipated balance 4/1/15, general revenue RESTRICTED funds</i>			
		\$ 1,000,000.00	

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	GENERAL FUND REVENUES			
	TAX REVENUES			
601-00-03	Transfer In - Fire Sales Tax Fund	\$ -	\$ 210,000.00	\$ 210,000.00
602-00-01	Real Estate Tax	\$ 750,000.00	\$ 750,000.00	\$ 750,000.00
603-00-01	Trash Collections	\$ -	\$ -	\$ -
604-00-01	Personal Property	\$ 155,000.00	\$ 175,000.00	\$ 139,000.00
606-00-01	Utilities Gross Receipts Tax	\$ 1,690,000.00	\$ 1,700,000.00	\$ 1,700,000.00
608-00-01	Delinquent Penalties	\$ 200.00	\$ 500.00	\$ 500.00
610-00-01	Intangible Tax	\$ 3,600.00	\$ 2,000.00	\$ 2,000.00
612-00-01	County Road Refunds	\$ 85,000.00	\$ 82,000.00	\$ 75,000.00
614-00-01	Gasoline Tax	\$ 375,000.00	\$ 375,000.00	\$ 380,000.00
616-00-01	Cigarette Tax	\$ 35,000.00	\$ 38,000.00	\$ 42,000.00
617-00-01	Sales Tax	\$ 2,900,000.00	\$ 2,700,000.00	\$ 2,550,000.00
618-00-01	Railroad and Utility Tax	\$ 45,000.00	\$ 50,000.00	\$ 50,000.00
619-00-01	W.Florissant Bs. Tax	\$ 13,000.00	\$ 9,500.00	\$ 11,500.00
	SUBTOTAL	\$ 6,051,800.00	\$ 6,092,000.00	\$ 5,910,000.00
	LICENSE FEE REVENUE			
622-00-01	Merchant and Manufacturer	\$ 155,000.00	\$ 155,000.00	\$ 140,000.00
624-00-01	Liquor	\$ 4,000.00	\$ 4,700.00	\$ 4,200.00
626-00-01	Coin Vending	\$ 700.00	\$ 700.00	\$ 700.00
628-00-01	Vehicle (Auto, truck, etc)	\$ 22,000.00	\$ 25,000.00	\$ 20,000.00
630-00-01	Dog Tags and Impounding	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00
634-00-01	Miscellaneous Licenses	\$ 4,600.00	\$ 4,600.00	\$ 4,800.00
	SUBTOTAL	\$ 187,800.00	\$ 191,500.00	\$ 172,200.00
	RESTRICTED REVENUE			

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
638-00-01	COPS Program Revenue (1,2,3)	\$ -	\$ -	\$ -
639-00-01	POST Training Revenue (3) PTC	\$ -	\$ -	\$ -
638-54-01	Donations (3)	\$ -	\$ -	\$ -
	<b>SUBTOTAL</b>	\$ -	\$ -	\$ -
	<b>PERMIT AND FEE REVENUE</b>			
640-00-01	Building Permits	\$ 10,000.00	\$ 12,000.00	\$ 10,000.00
642-00-01	Street Excavating Permit	\$ 12,000.00	\$ 14,000.00	\$ 5,000.00
643-00-01	Plumbing Permits	\$ 14,500.00	\$ 13,500.00	\$ 15,000.00
644-00-01	Occupancy Permits	\$ 35,000.00	\$ 35,000.00	\$ 40,000.00
645-00-01	Housing Inspections	\$ 55,000.00	\$ 55,000.00	\$ 50,000.00
647-00-01	Electrical Permits	\$ 6,000.00		
646-00-01	Heating and A/C Permits	\$ 4,500.00	\$ 5,700.00	\$ 5,500.00
654-00-01	Other Permits, Licenses & Fees	\$ 25,000.00	\$ 28,000.00	\$ 45,000.00
	<b>SUBTOTAL</b>	\$ 162,000.00	\$ 163,200.00	\$ 170,500.00
	<b>POLICE/COURT REVENUE</b>			
668-00-01	Judicial Education Fee (3)	\$ 5,000.00	\$ 2,000.00	\$ 4,500.00
670-00-01	D.W.I. Recoupment Fee (3) PTC	\$ 1,200.00	\$ 750.00	\$ 700.00
671-00-01	Crime Victims (net)	\$ 1,400.00	\$ 1,200.00	\$ 1,300.00
672-00-01	Costs and Fines	\$ 580,000.00	\$ 580,000.00	\$ 550,000.00
673-00-01	Officers training (3) PTC	\$ 7,800.00	\$ 6,800.00	\$ 6,800.00
674-00-01	Warrant Fees	\$ -	\$ 105,000.00	\$ 70,000.00
675-00-01	Public Defender	\$ 5,000.00	\$ -	\$ -
676-00-01	False Alarm Charges	\$ 5,000.00	\$ 5,000.00	\$ 2,000.00
677-00-01	Security of Municipal Prisoners	\$ 30,000.00	\$ 85,000.00	\$ 50,000.00
678-00-01	Bond Fees and Forfeitures	\$ 190,000.00	\$ 160,000.00	\$ 115,000.00
	<b>SUBTOTAL</b>	\$ 825,400.00	\$ 945,750.00	\$ 800,300.00

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	<b>CONTRACTS AND OTHER REVENUE</b>			
679-00-01	Transportation Reimbursement	\$ -	\$ -	\$ -
680-00-01	Federal Jail	\$ 550,000.00	\$ 675,000.00	\$ 700,000.00
681-00-01	Commissary Receipts	\$ 30,000.00	\$ 45,000.00	\$ 35,000.00
682-00-01	Telephone Commission	\$ 2,300.00	\$ 3,000.00	\$ 15,000.00
685-00-01	Police Contracts	\$ -	\$ -	\$ -
687-00-01	Fire Contracts	\$ 15,000.00	\$ 38,500.00	\$ 80,000.00
688-00-01	Interest on Investments	\$ 1,000.00	\$ 1,000.00	\$ 2,000.00
690-00-01	Miscellaneous Income (NET)	\$ 55,000.00	\$ 75,000.00	\$ 35,000.00
692-00-01	Rental Income	\$ 20,000.00	\$ 20,000.00	\$ 21,000.00
693-54-01	Concession Stand Income	\$ 5,000.00	\$ 7,500.00	\$ 10,000.00
694-00-01	Sale of Trash Stickers	\$ 2,200.00	\$ 2,200.00	\$ 1,800.00
697-00-01	Cable T.V. Franchise	\$ 120,000.00	\$ 95,000.00	\$ 95,000.00
698-00-01	Weed Cutting	\$ 40,000.00	\$ 35,000.00	\$ 60,000.00
655-54-01	Park User Fee	\$ 10,000.00	\$ 5,000.00	\$ 7,500.00
656-54-01	Civic Center rental	\$ 2,000.00	\$ 3,000.00	\$ 7,500.00
	Transfer in, park sales tax	\$ 85,000.00	\$ 43,465.00	
691-54-01	Community Programs	\$ 20,000.00	\$ 35,000.00	\$ 42,000.00
	<b>SUBTOTAL</b>	\$ 957,500.00	\$ 1,083,665.00	\$ 1,111,800.00
	<b>TOTAL REVENUES</b>	\$ 8,184,500.00	\$ 8,476,115.00	\$ 8,164,800.00
1) Restricted Fund				
2) Separate Bank Account				
3) Balance carries over from year to year in departmental budget (as an expense line item)				

		FY 15-16	FY 14-15	FY 13-14	
<b>TRANSFERS OUT</b>					
Police & Fire Pension	\$	170,000.00	\$ 170,000.00	\$ 170,000.00	
WF Bs. Dist.	\$	11,500.00	\$ 11,500.00	\$ 11,500.00	
TIF debt reduction	\$	334,600.00	\$ 334,600.00	\$ 334,600.00	
<b>TOTAL</b>	<b>\$</b>	<b>516,100.00</b>	<b>\$ 516,100.00</b>	<b>\$ 516,100.00</b>	

ACCT#	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	Building Department			
709-10-01	Salaries	\$ 249,430.36	\$ 217,527.05	\$ 216,309.06
720-10-01	FICA Expense	\$ 19,081.42	\$ 16,640.82	\$ 16,547.64
750-10-01	Dues	\$ 550.00	\$ 300.00	\$ 300.00
782-10-01	Supplies	\$ 4,000.00	\$ 4,000.00	\$ 5,000.00
795-10-01	Special Investigator	\$ -	\$ 8,900.00	\$ 8,900.00
796-10-01	LAGERS	\$ 10,764.42	\$ 12,181.51	\$ 9,950.22
798-10-01	Health Insurance	\$ 36,909.00	\$ 35,312.16	\$ 28,526.76
799-10-01	Group Life Insurance	\$ 900.00	\$ 882.72	\$ 882.72
872-10-01	Software lease, tablets, cell phones	\$ 6,600.00	\$ 3,000.00	\$ 3,500.00
890-10-01	Radio	\$ 100.00	\$ 100.00	\$ 200.00
898-10-01	Mapmaking	\$ 500.00	\$ 350.00	\$ 500.00
950-10-01	Conferences & Schools	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
	<b>TOTAL</b>	<b>\$ 331,335.20</b>	<b>\$ 301,694.26</b>	<b>\$ 293,116.40</b>



ACCT # ACCOUNT

FY 14-15 Budget FY 13-14 Budget

DEPARTMENT: Fire Department

709-20-01	Salaries	\$	-	\$	706,771.00	\$	700,000.00
720-20-01	FICA Expenses	\$	-	\$	54,067.98	\$	53,550.00
757-20-01	Equipment Maintenance	\$	-	\$	1,350.00	\$	1,350.00
760-20-01	Equipment Replacement	\$	-	\$	1,000.00	\$	1,000.00
762-20-01	Utilities	\$	-	\$	20,000.00	\$	20,000.00
764-20-01	Dispatching	\$	-	\$	30,000.00	\$	42,000.00
766-20-01	Postage	\$	-	\$	-	\$	-
768-20-01	Uniform	\$	-	\$	600.00	\$	600.00
782-20-01	Supplies	\$	-	\$	2,500.00	\$	2,500.00
790-20-01	Emergency Mngmt.	\$	-	\$	1.00	\$	1.00
796-20-01	LAGERS	\$	-	\$	63,837.00	\$	55,092.06
798-20-01	Health Insurance	\$	-	\$	58,424.40	\$	57,639.00
799-20-01	Group Life Insurance	\$	-	\$	1,912.56	\$	1,912.56
893-20-01	Community Programs	\$	-	\$	3,000.00	\$	3,000.00
950-20-01	Conferences & Schools	\$	-	\$	750.00	\$	750.00
951-20-01	Training expenses	\$	-	\$	500.00	\$	500.00
952-20-01	Donation Expenses	\$	-	\$	1.00	\$	1.00
<b>TOTAL</b>		\$		\$	944,714.94	\$	939,895.62

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	City Clerk's Department			
709-30-01	Salaries	261,507.39	250,107.13	157,949.20
709-30-01	Salaries--Elected Officials	\$	\$	82,600.00
720-30-01	FICA Expenses	18,796.70	19,133.20	18,402.01
721-30-01	Unemployment Compensation	19,240.31	5,000.00	6,000.00
750-30-01	Dues and subscriptions	10,000.00	10,000.00	10,000.00
762-30-01	Utilities	23,000.00	23,000.00	27,000.00
766-30-01	Postage	10,000.00	12,750.00	7,000.00
778-30-01	Election Costs	5,000.00	12,000.00	5,000.00
782-30-01	Supplies	12,000.00	10,000.00	10,000.00
786-30-01	Accounting/Data Processing	50,000.00	50,000.00	45,000.00
788-30-01	WCOWIP Loss Fund	1,000.00	2,000.00	2,500.00
789-30-01	Bank Charges	3,500.00	5,000.00	5,000.00
790-30-01	Consultant	-	-	10,000.00
791-30-01	Personnel Expenses	16,000.00	12,000.00	10,000.00
792-30-01	Bonds & Insurance	320,000.00	335,000.00	340,000.00
795-30-01	Hospitality	3,000.00	500.00	500.00
796-30-01	LAGERS	11,172.24	12,953.19	9,712.86
797-30-01	Wellness Program	4,000.00	2,000.00	2,000.00
798-30-01	Health Insurance	30,883.00	32,853.60	76,853.60
799-30-01	Group Life Insurance	1,950.00	1,912.56	1,912.56
804-30-01	Misc. emergency	-	1.00	1.00
850-30-01	Mileage (all departments)	500.00		
871-30-01	Communication (newsletter & website)	40,000.00	3,000.00	5,000.00
922-30-01	Advertising	10,000.00	7,000.00	5,000.00
950-30-01	Conferences & Schools	3,000.00	6,500.00	1,250.00
	<b>TOTAL</b>	<b>844,549.64</b>	<b>812,710.68</b>	<b>838,681.23</b>

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	Legal Department			
709-31-01	Salaries	\$ 33,592.80	\$ 33,672.84	\$ 33,672.84
720-31-01	FICA Expenses	\$ 2,569.85	\$ 2,575.97	\$ 2,575.97
788-31-01	Legal Costs	\$ 150,000.00	\$ 110,000.00	\$ 100,000.00
798-31-01	Health Insurance	\$ -	\$ -	\$ 6,073.78
799-31-01	Group Life Insurance	\$ 300.00	\$ 300.12	\$ 147.12
950-31-01	Conferences & Schools	\$ 500.00	\$ 500.00	\$ 500.00
	<b>TOTAL</b>	<b>\$ 186,962.65</b>	<b>\$ 147,048.93</b>	<b>\$ 142,969.71</b>

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	Collector			
709-32-01	Salaries	\$ 88,819.00	\$ 85,460.65	\$ 72,623.80
720-32-01	FICA Expenses	\$ 6,794.35	\$ 6,537.74	\$ 5,555.72
782-32-01	Supplies	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
796-32-01	LAGERS	\$ 3,704.49	\$ 4,785.80	\$ 3,340.69
798-32-01	Health Insurance	\$ 7,765.00	\$ 13,770.72	\$ 13,770.72
799-32-01	Group Life Insurance	\$ 300.00	\$ 294.24	\$ 294.24
878-32-01	Purchase of Trash stickers	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00
880-32-01	County Clerk	\$ 300.00	\$ 300.00	\$ 300.00
950-32-01	Conference & Schools	\$ 125.00	\$ 125.00	\$ 125.00
	<b>TOTAL</b>	<b>\$ 111,307.84</b>	<b>\$ 113,774.15</b>	<b>\$ 98,510.17</b>

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	Department of Public Safety/Police			
709-40-01	Salaries	\$ -	\$ 110,320.83	\$ 107,088.62
710-40-01	DWI <small>ptc</small>	\$ 1,200.00	\$ 750.00	\$ 700.00
720-40-01	FICA Expense	\$ -	\$ 8,439.54	\$ 8,192.28
762-40-01	Utilities	\$ 40,000.00	\$ 40,000.00	\$ 31,000.00
766-40-01	Postage	\$ -	\$ -	\$ 900.00
768-40-01	Uniforms	\$ -	\$ -	\$ -
782-40-01	Office Supplies	\$ -	\$ 750.00	\$ 750.00
796-40-01	LAGERS	\$ -	\$ 2,142.98	\$ 4,926.08
798-40-01	Health Insurance	\$ -	\$ 1,770.72	\$ 2,556.12
799-40-01	Group Life Insurance	\$ -	\$ 294.24	\$ 441.36
801-40-01	Police CONTRACT	\$ 3,099,834.00	\$ 3,008,908.00	\$ 2,940,138.00
805-40-01	Prisoner Expense *	\$ -	\$ 180,000.00	\$ 160,000.00
850-40-01	Mileage/Parking	\$ -	\$ -	\$ -
892-40-01	REJIS *	\$ -	\$ 6,000.00	\$ 5,000.00
894-40-01	Officers Training <small>ptc</small>	\$ 7,800.00	\$ 6,800.00	\$ 6,800.00
939-40-01	POST Training	\$ -	\$ -	\$ -
950-40-01	Conferences/Schools	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ 3,148,834.00	\$ 3,366,176.31	\$ 3,268,492.46
* costs moved to jail budget in 2015/2016				
remaining salary moved to Special Services in 2015/2016				

Acct#	Account Name	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
709-42-01	Salaries	\$ 198,800.73	\$ 191,969.62	\$ 166,048.49
710-42-01	Court Security	\$ 30,000.00	\$ 8,000.00	\$ 16,000.00
720-42-01	FICA Expenses	\$ 15,208.25	\$ 14,685.67	\$ 12,702.70
762-42-01	Utilities	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
782-42-01	Supplies	\$ 5,500.00	\$ 5,000.00	\$ 5,500.00
788-42-01	Interim Judge	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
796-42-01	LAGERS	\$ 6,537.73	\$ 6,847.10	\$ 5,338.23
798-42-01	Health Insurance	\$ 22,337.00	\$ 14,656.08	\$ 14,656.08
799-42-01	Group Life Insurance	\$ 750.00	\$ 588.48	\$ 588.48
803-42-01	REJIS	\$ 22,000.00	\$ 19,000.00	\$ 18,000.00
807-42-01	Public Defender	\$ 5,000.00		
815-42-01	Prisoner Mental Health	\$ 3,000.00	\$ 1,200.00	\$ 1,500.00
872-42-01	Office Equipment lease	\$ -	\$ -	\$ -
950-42-01	Conferences/Schools *	\$ 8,000.00	\$ 8,500.00	\$ 7,500.00
	<b>TOTAL</b>	<b>\$ 342,133.71</b>	<b>\$ 295,446.95</b>	<b>\$ 272,833.98</b>
	* balance carries over			

ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
Corrections Department			
Salaries	\$ 716,845.14	\$ 674,091.66	\$ 673,000.00
FICA Expenses	\$ 54,838.65	\$ 51,568.01	\$ 51,484.50
Utilities	\$ 30,000.00	\$ 30,000.00	\$ 25,000.00
Uniforms	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00
Supplies	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
LAGERS	\$ 29,931.72	\$ 33,269.13	\$ 26,656.37
Health Insurance	\$ 109,770.00	\$ 96,295.08	\$ 87,051.12
Group Life Insurance	\$ 2,550.00	\$ 2,501.04	\$ 2,942.40
Commissary Expenses	\$ 30,000.00	\$ 40,000.00	\$ 30,000.00
Meals and Coffee	\$ 125,000.00	\$ 140,000.00	\$ 131,000.00
Municipal prisoner expense	\$ 125,000.00		
Laundry	\$ 10,000.00	\$ 13,000.00	\$ 10,000.00
Doctor/Prescription Expense	\$ 65,000.00	\$ 65,000.00	\$ 60,000.00
Conferences & Schools	\$ 3,500.00	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 1,309,535.51</b>	<b>\$ 1,152,824.92</b>	<b>\$ 1,104,234.39</b>

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	Public Works Department			
709-50-01	Salaries	\$ 450,700.93	\$ 470,869.04	\$ 425,100.69
710-50-01	Temporary employees	\$ -	\$ -	\$ 30,000.00
720-50-01	FICA Expenses	\$ 34,478.62	\$ 36,021.48	\$ 32,520.21
759-50-01	Equipment rental	\$ 2,500.00	\$ 5,000.00	\$ 2,000.00
762-50-01	Utilities	\$ 23,000.00	\$ 26,000.00	\$ 26,000.00
768-50-01	Uniforms	\$ 20,000.00	\$ 10,000.00	\$ 6,400.00
782-50-01	Supplies	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
796-50-01	LAGERS	\$ 21,182.94	\$ 24,239.32	\$ 20,538.21
798-50-01	Health Insurance	\$ 58,800.00	\$ 82,624.32	\$ 73,380.36
799-50-01	Group Life Insurance	\$ 1,950.00	\$ 2,206.80	\$ 2,206.80
814-50-01	*Vector control	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
896-50-01	Grass cutting**	\$ -	\$ -	\$ 17,000.00
883-50-01	Hauling and board-up	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
900-50-01	*Street lights	\$ -	\$ -	\$ 200,000.00
950-50-01	Conferences & Schools	\$ 2,500.00	\$ 2,500.00	\$ 750.00
	<b>TOTAL</b>	<b>\$ 647,112.49</b>	<b>\$ 691,460.96</b>	<b>\$ 867,896.27</b>
	*line items added to this budget 2013/2014, street lights moved to cap imp 2014/2015			
	** line item moved to Special Services Dept. 2014/2015			



ACCT #	ACCOUNT	FY 15-16 budget	FY 14-15 Budget	FY 13-14 Budget
	<b>Public Health and Lighting</b>			
814-52-01	Vector control (mosquito)	\$ -	\$ -	\$ -
900-52-01	Street Lights	\$ -	\$ -	\$ -
	<b>TOTAL</b>	\$ -	\$ -	\$ -
*line items moved to Public Works 2103/2014, this dept. eliminated				

ACCT #	ACCOUNT	FY 15-16 Budget	FY 14-15 Budget	FY 13-14 Budget
	Recreation Department			
709-54-01	Salaries	\$ 121,574.23	\$ 119,953.91	\$ 115,459.54
720-54-01	FICA Expenses	\$ 9,300.42	\$ 9,176.47	\$ 8,832.65
750-54-01	Dues	\$ 400.00	\$ 400.00	\$ 300.00
762-54-01	Utilities	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
766-54-01	Postage	\$ -	\$ -	\$ 500.00
771-54-01	Concession Stand supplies	\$ 4,500.00	\$ 4,500.00	\$ 5,000.00
782-54-01	Supplies	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00
796-54-01	LAGERS	\$ 5,126.47	\$ 5,877.42	\$ 4,621.14
798-54-01	Health Insurance	\$ 7,765.00	\$ 7,770.72	\$ 7,670.76
799-54-01	Group Life Insurance	\$ 300.00	\$ 441.36	\$ 441.36
888-54-01	Community Program Expense	\$ 28,500.00	\$ 28,500.00	\$ 33,500.00
950-54-01	Conference & Schools	\$ 1,000.00	\$ 1,000.00	\$ 750.00
951-54-01	Purchases from donations	\$ 300.00	\$ 300.00	\$ 300.00
710-54-01	Security	\$ 1,000.00	\$ 2,000.00	\$ 2,000.00
952-54-01	Special Events *	\$ -	\$ -	\$ -
	<b>TOTAL</b>	<b>\$ 200,766.12</b>	<b>\$ 199,919.88</b>	<b>\$ 200,375.45</b>
	* moved to park fund			

ACCT #	ACCOUNT	FY 16-16		FY 14-15		FY 13-14	
		Budget	Budget	Budget	Budget		
	Special Services Department						
709-90-01	Salaries	\$	189,073.91	\$	149,189.26	\$	138,872.26
710-90-01	Temp employee	\$	12,000.00				
720-90-01	FICA Expense	\$	14,464.15	\$	11,412.98	\$	10,623.73
750-90-01	Dues	\$	100.00	\$	100.00	\$	100.00
755-90-01	Licenses and fees	\$	500.00	\$	500.00	\$	500.00
762-90-01	Utilities	\$	1,850.00	\$	1,850.00	\$	2,850.00
782-90-01	Supplies	\$	1,500.00	\$	1,300.00	\$	1,300.00
792-90-01	Ins Loss Fund Cars & Prop	\$	10,000.00	\$	10,000.00	\$	10,000.00
796-90-01	LAGERS	\$	7,241.43	\$	6,061.40	\$	5,008.12
797-90-01	Safety Equipment	\$	150.00	\$	150.00	\$	200.00
798-90-01	Health Insurance	\$	15,060.00	\$	14,556.12	\$	14,656.08
799-90-01	Group Life Insurance	\$	600.00	\$	441.36	\$	441.36
850-90-01	Emergency Management	\$	2,500.00	\$	50.00	\$	50.00
871-90-01	Publications	\$	500.00	\$	500.00	\$	250.00
950-90-01	Conferences	\$	500.00	\$	500.00	\$	500.00
xxx-xx-xx	Special projects (commercial demo)	\$	30,000.00				
896-90-01	Grass Cutting (County & Lien Lots)	\$	95,000.00	\$	75,000.00	\$	-
	<b>TOTAL</b>	\$	<b>381,039.49</b>	\$	<b>271,611.12</b>	\$	<b>185,351.55</b>

**CITY OF JENNINGS**  
**POLICY ON USE OF FUNDS FROM CAPITAL IMPROVEMENT TAX**

Revenue received from the capital improvement tax will be used to purchase, operate and maintain capital improvements and assets, in accordance with Missouri law.

All money received from the tax authorized under the provisions of Section 94.577 RSMO shall be deposited in a special trust fund and used solely for capital improvements and assets, including the operation and maintenance of capital improvements and assets, for so long as the tax shall remain in effect.

A “capital asset” is defined as an asset of a long-term character that is intended to continue to be held or used, including but not limited to land, buildings, machinery, furniture and other equipment, including computer hardware and software, and vehicles.

A “capital improvement” is defined as any capital or fixed asset having an estimated economic useful life of at least two years. An improvement is defined as work that adds to the value of an asset, stops deterioration and lengthens the time it can be used, or adapts it to a different use. Examples include building, rebuilding or overlaying a street, parking lot or sidewalk, improvements to city buildings and property. All costs associated with a specific capital improvement project may be paid from capital improvement funds, including the cost of plans and specifications.

A portion of capital improvement money shall be set aside in a reserve account to cover emergency needs. This reserve shall be (increased to and then) maintained at a minimum balance of \$500,000 plus interest. Withdrawals from the reserve require advance approval by the City Council.

The remaining capital improvement funds shall be split between street repairs and other capital improvements or expenditures, as approved in the annual budget. Capital improvement expenditures for normal maintenance and operation of capital items do not require council approval. Major capital improvement projects and all purchases of major assets from capital improvement must be approved in advance by the City Council. The Mayor may approve capital expenditures of an emergency nature, such as the replacement of a furnace or air conditioner.

Revisions to this policy are subject to the approval of the Jennings City Council.

Revised 3/06, 3/10

## **Examples of expenses acceptable and not acceptable under capital improvement**

### **Relating to buildings**

*Acceptable:* all building repairs and improvements to the building (paint, carpeting, furniture, landscaping material) and costs associated with maintaining the building; purchase and maintenance of office equipment

*Not acceptable:* office supplies

### **Relating to land**

*Acceptable:* purchase of a building, demolition of a building on land owned by the city in order to improve the land, adding a new building, structure or parking lot, fencing

*Not acceptable:* grass cutting, demolition or clean up of property that does not belong to the city

### **Relating to vehicles, drivable machinery and equipment/tools:**

*Acceptable:* purchase, operation, repairs and maintenance of vehicles, machinery and equipment

*Not acceptable:* leasing or renting of equipment

### **Relating to streets:**

All costs associated with the maintenance and repair of streets and islands, including the short-term leasing of equipment necessary for the city to perform a street repair using our own laborers.

## CAPITAL IMPROVEMENT RECAP 2015-2016

Total anticipated capital improvement revenue for 2015/2016 is \$900,000.  
The Capital Improvement Fund has two sub-accounts, "Streets" and (all) "Other".  
Capital improvement revenue is generally divided evenly between the two sub-accounts.

Anticipated balance, "street" account 4/1/15	\$	700,000.00
plus half of anticipated capital improvement revenue	\$	450,000.00
less budgeted "street" expenditures	\$	<u>950,711.00</u>
Anticipated balance 3/31/16	\$	199,289.00
Anticipated balance, "other" account 4/1/15	\$	350,000.00
plus half of anticipated capital improvement revenue	\$	450,000.00
less budgeted "other" expenditures	\$	<u>577,725.00</u>
Anticipated balance 3/31/16	\$	222,275.00

\*Does not include capital improvement fund  
*restricted* reserve of \$505,000 as of 3/2015

**CAPITAL IMPROVEMENT 'STREET' EXPENSES 2015/2016**

<b>703-50-02</b>	<b><u>Equipment purchases</u></b>		
	small tools	\$ 5,000.00	
	sub total		\$ 5,000.00
<b>704-50-02</b>	<b><u>Equipment maintenance, all equipment</u></b>		\$ 25,000.00
<b>705-50-02</b>	<b><u>Routine street maintenance</u></b>		
	signs and paint	\$ 9,500.00	
	tree trimming and removal	\$ 15,000.00	
	road striping, crosswalks	\$ 15,000.00	
	pothole repair	\$ 30,000.00	
	salt, 800 tons	\$ 80,000.00	
	PW garage/lot repair	\$ 20,000.00	
	small street overlays by city crews	\$ 20,000.00	
	street lights	\$ 170,000.00	
	sub total		\$ 359,500.00
<b>706-50-02</b>	<b><u>Major street repair</u></b>		
Chip & seal:	Emilie	\$ 5,671.00	
	Darnell	\$ 16,345.00	
	Boyce	\$ 11,630.00	
	Sapphire	\$ 13,202.00	
	Irving	\$ 1,683.00	
	Hamilton	\$ 1,622.00	
	Lillian	\$ 19,458.00	
	College (Hord to Mary, to be bid out)	\$ 75,000.00	
Concrete slab:	Westchester, Altonwood, Dawn Ct.	\$ 150,000.00	
Pavement:	Main	\$ 66,938.00	
	AdaWortley	\$ 73,040.00	
	Switzer	\$ 70,907.00	
	Gladys	\$ 23,600.00	
	College (Hord to Mary, to be bid out)	\$ 32,115.00	
	sub total		\$ 561,211.00
	<b>GRAND TOTAL, STREET FUND</b>		<b>\$ 950,711.00</b>

**CAPITAL IMPROVEMENT-OTHER-2015-2016**

<b>line item #</b>	<b>Description</b>	<b>Amount</b>
	<b><u>Vehicles</u></b> (all departments, not PW equipment)	
757-35-02	maintenance, repair & licensing	\$ 50,000.00
758-35-02	gasoline	\$ 100,000.00
757-35-02	purchase of replacement vehicle	\$ 20,000.00
896-35-02	<b><u>Mowing of city-owned lots</u></b>	\$ 50,000.00
803-35-02	<b><u>Computers and office equipment</u></b> (purchase and maintenance, all departments)	\$ 35,000.00
	<b><u>Building maintenance</u></b> (all buildings except those in a park)	
756-40-02	<b><u>Police</u></b>	
	janitorial contract, entire building	\$ 36,000.00
	supplies	\$ 4,000.00
	routine repair, maintenance, landscaping (entire building, includes extra \$10,000 for refurbishing)	\$ 36,000.00
756-42-02	<b><u>Court</u></b>	
	build walls or partitions	\$ 5,000.00
756-45-02	<b><u>Jail</u></b>	\$ -
756-50-02	<b><u>Public Works</u></b>	
	janitorial supplies	\$ 1,500.00
	routine repair & maintenance	\$ 2,000.00
	re-key all PW bulings to same key	\$ 30,000.00
756-54-02	<b><u>Recreation/Civic Center</u></b>	
	janitorial contract	\$ 12,000.00
	routine repair, maintenance, landscaping	\$ 5,000.00
	tables & racks	\$ 1,225.00
	new roof	\$ 45,000.00
756-35-02	<b><u>City Hall/other</u></b>	
	janitorial contract	\$ 15,000.00
	supplies (includes Civic Center)	\$ 2,500.00
	routine repairs, maintenance, landscaping	\$ 25,000.00
	built in storage, Collector's office	\$ 2,500.00
	new city parking lot (Emma at Jennings Station Road)	\$ 100,000.00
	<b>TOTAL</b>	<b>\$ 577,725.00</b>



<b>PARK SALES TAX BUDGET</b>		<b>2015/2016</b>
<b>Anticipated balance in park fund 4/1/14</b>	<b>\$</b>	<b>625,000.00</b>
<b>plus anticipated sales tax revenue for 2014/2015</b>	<b>\$</b>	<b>370,000.00</b>
<b>less budgeted expenses</b>	<b>\$</b>	<b>689,500.00</b>
<b>Anticipated fund balance 4/1/15</b>	<b>\$</b>	<b>305,500.00</b>
<b>Breakdown of expenses by category :</b>		
<b>702-60-07 routine maintenance, supplies and utilities, all parks</b>		<b>\$ 125,000.00</b>
utilities \$45,000		
new equipment (lawn mower \$7,200, weed eaters \$600, blower \$200)		
lake management and stocking, minor purchases (trash cans, etc),		
minor repairs, supplies for grounds and buildings , etc. \$72,000		
<b>710-60-07 manpower, park maintenance and security 3/1 to 10/31</b>		<b>\$ 103,000.00</b>
PWrks employee March 1-Oct 31 = \$25,000		
Temps - 1@a\$19/hr x 40 hrs/wk x 36 weeks		
2 @ \$16.50/hr x 40 hrs/wk x 36 weeks = \$75,000		
Police security-3 officers @ \$25/hr x 4 hrs x 10 events = \$3,000		
<b>888-60-07 Recreation Dept. community events (concerts,movies, etc.)</b>		<b>\$ 20,000.00</b>
<b>703-60-07 major park improvements</b>		<b>\$ 441,500.00</b>
waterfall, lake and fountain repair/replacement \$410,000		
carry over, final payment/Lions Park \$24,000		
carry over, security cameras at Sievers Park \$7,500		
<b>TOTAL</b>		<b>\$ 689,500.00</b>

## ECONOMIC DEVELOPMENT FUND BUDGET

2015- 2016

Anticipated Balance of fund in April 1, 2015 \$191,363.00

Less proposed expenditures:

- Zoning Ordinance Updates - \$25,000.00
  - Hiring of Consultant for review and updating of Zoning ordinance
- Comprehensive Plan - New - \$40,000.00
  - New plan for entire City
  - Selection of consultants through RFP process
  - To include printed copies
- 4<sup>TH</sup> Ward Strategic Plan - \$25,000.00
- General consultant fees - \$ 10,000.00
  - On TIF, CID & PUD Projects
  - For services provided by Economic Dev Resources (EDR) and by Gilmore and Bell

Fund balance in March 31, 2016 \$ 91,363.00

TIF=Tax Increment Financing

CID=Community Improvement District

PUD=Planned Unit Development

**SEWER LATERAL BUDGET  
2015-2016**

Anticipated fund balance 4/1/15		\$206,800.00
Anticipated revenue	+	\$ 94,200.00
Less anticipated repairs	-	\$ 100,000.00
Less administration	-	<u>\$ 3,000.00</u>
<b>ANTICIPATED BALANCE 3/31/16</b>		<b>\$198,000.00</b>