

ANNUAL BUDGET

OF THE

CITY OF SHREWSBURY, MISSOURI

FOR THE

FISCAL YEAR

JANUARY 1, 2014 TO DECEMBER 31, 2014

MAYOR

FELICITY BUCKLEY

BOARD OF ALDERMEN

ELMER KAUFFMANN	WARD I
SAM SCHERER	WARD I
ED KOPFF	WARD II
RICK STEINGRUBY	WARD II
MIKE TRAVAGLINI	WARD III
CHRIS GORMAN	WARD III

DIRECTOR OF ADMINISTRATION

JONATHAN GREEVER

DIRECTOR OF FINANCE

DANIELLE OETTLE



January 1, 2014

Dear Residents,

I am pleased to present the approved budget for fiscal year 2014. The budget covers the period January 1, 2014 to December 31, 2014.

Below is a summary of the FY 20134 Budget:

Fund	Revenues	Expenses	Surplus (Deficit)
General	6,003,856	6,186,539	(182,683)
Capital Improvement	532,056	720,625	(188,569)
Debt Service	521,747	545,971	(24,224)
Sewer Lateral	52,000	35,000	17,000
All Funds	7,109,659	7,488,135	(378,476)

The 2014 budget presents a plan to maintain City services at the levels experienced in recent years. The City continues to face economic challenges and City leaders have closely monitored revenues and expenditures over the past several years, working very hard to reduce expenditures where possible. The 2014 budget includes a salary freeze (for the fourth year in a row) and the continued vacancy in the City Administrator position. However, the City is planning to replace several capital items that were deferred in past budget years due to budget constraints. While the Board of Aldermen are committed to maintaining healthy reserves through this continued economic uncertainty, the City must use reserve funds to maintain its current level of services. The City's deficit across all funds is (\$378,476) as indicated by the summary above.

As a City that relies heavily on sales tax revenue, the impact to the City's revenue stream as a result of the recession that began late in 2007 has been significant. While we have seen signs of recovery in revenues, we are just now beginning to approach pre-recession levels in some revenues, while other types of revenue seem to be improving at a slower pace, if at all.

Over the course of many strategic budget meetings, the City decided to continue to utilize significant reserves accumulated over the years for the purpose of responding to negative fluctuations in the economy. Through the use of reserve funds and increased efficiency in all areas, the City will continue to provide a full range of quality city services to the residents, businesses and visitors.

As we continue to face a challenging economy and difficult decisions on how to move our community forward, I have a great deal of confidence in the Board of Aldermen and know they will continue to work hard to lead the community and make the appropriate decisions. I would also like to take this opportunity to thank all Department Heads for their hard work over the past several months to develop this budget.

Kindest Regards,

Felicity Buckley, Mayor



BUDGET PROCESS

The City's Board of Aldermen (Board) adopts an annual budget for its General, Capital Improvements, Debt Service, and Sewer Lateral Funds. The Director of Finance, with the assistance of the department heads, prepares a budget for consideration and approval by the Board the Aldermen. Highlights of the budget process are as follows:

- The Director of Finance delivers a budget of estimated revenues and expenditures for the forthcoming year to the Mayor.
- The Mayor reviews the draft budget with the Director of Finance and department heads and, after necessary revisions have been made, submits the proposed budget at least 60 days prior to the beginning of each fiscal year to the Board.
- After multiple budget work sessions with the Board of Aldermen, a proposed budget is developed, and after appropriate public notice, the Board holds a public hearing on the proposed budget.
- The Board may adopt the proposed budget with or without amendments after the public hearing has been conducted. The budget must be adopted by the affirmative vote of a majority of the members of the Board on or before the last day of the current fiscal year and passed by ordinance.
- The Board may, by ordinance, make supplemental appropriations, if the Mayor certifies that such funds will be available for such expenditures.
- At the end of each budget period, all unexpended appropriated balances laps and may be reappropriated in the next budget period.
- Board of Aldermen receives quarterly financial reports showing variances and trends. The Director of Finance reports any unusual variances to the Board of Aldermen as they occur.



CALENDAR FOR FY 2014 BUDGET

<u>Date:</u>	<u>Day:</u>	<u>Description</u>
August 6th	Tuesday	Distribute budget instructions, worksheets and historical data to Department Heads.
September 10th	Tuesday	Completed FY 2014 Budget Worksheets (with justifications attached) due to the Mayor and Finance Director.
September 16th	Monday	Draft #1 consolidated Proposed Budget completed by the Finance Department.
September 17 th - 20th	Tuesday – Friday	Department Heads to meet individually with the Mayor and Finance Director to discuss and refine department budgets.
September 26th	Thursday	Draft #2 Department revisions due to the Mayor and Finance Department.
September 30th	Monday	Draft #2 consolidated Proposed Budget completed by the Finance Department and sent to Department Heads and Mayor for approval.
October 3rd	Thursday	Department Heads and Mayor approval needed for mailing to Board of Aldermen.
October 4 th	Friday	Preliminary FY 2014 Budget mailed to Board members.
October 8th	Tuesday	1 st Budget Workshop – 6:00 p.m. Regular Session
October 9 th -11th	Wed – Friday	Adjusting entries made to FY 2014 Proposed Budget.
October 14th	Monday	Draft #3 consolidated Proposed Budget completed by the Finance Department and sent to Department Heads and Mayor for approval.
October 17th	Thursday	Department Heads and Mayor approval needed for mailing to Board of Aldermen.
October 18th	Friday	Revised Proposed FY 2014 Budget mailed to Board.
October 22nd	Tuesday	2 nd Budget Workshop - 6:00 p.m.

November 12th	Tuesday	Please reserve for possible 3 rd Budget Workshop
November 22nd	Friday	Final revised FY 2014 Proposed Budget mailed to the Board.
December 10th	Tuesday	Public Hearing, 1 st Reading, 2 nd Reading and Passage of FY 2014 Budget Ordinance.

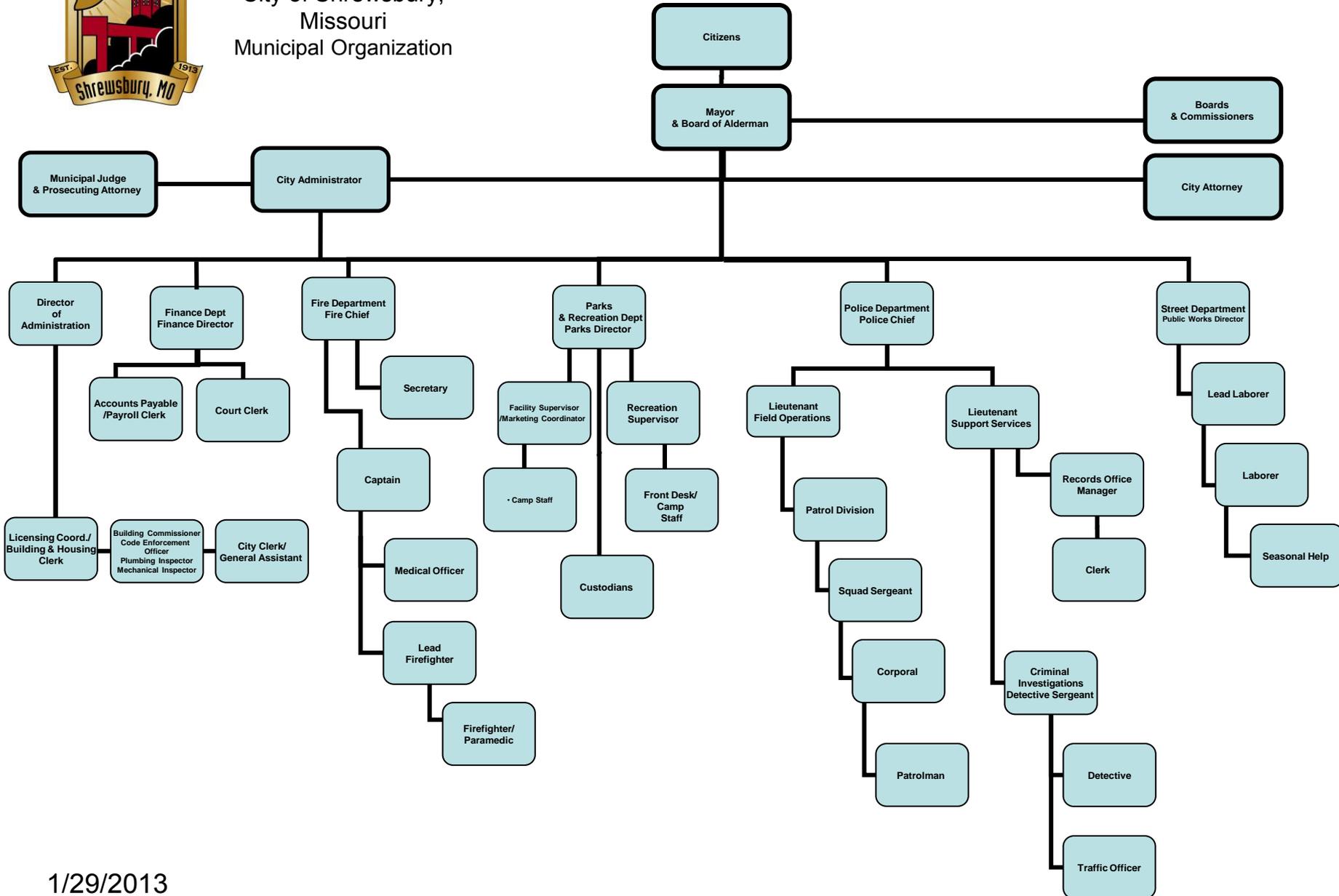
**Personnel
Full-Time Positions**

PERSONNEL	2012 Budgeted	2013 Budgeted	2014 Adopted
<u>ADMINISTRATIVE SERVICES</u>			
<u>Administration Department</u>			
City Administrator	0	0	0
Director of Administration	1	1	1
General Assistant	1	0	0
City Clerk/General Assistant	0	1	1
Total Administration Department	2	2	2
<u>Building & Housing Department</u>			
Licensing Coordinator/ Building & Housing Clerk	1	1	1
Total Building & Housing Department	1	1	1
<u>Finance Department</u>			
Director of Finance	1	1	1
Accounts Payable/Payroll Clerk	1	1	1
Total Finance Department	2	2	2
<u>Municipal Court</u>			
Court Clerk	1	1	1
Total Municipal Court	1	1	1
TOTAL ADMINISTRATIVE SERVICES	6	6	6
<u>FIRE SERVICES</u>			
Fire Chief	1	1	1
Assistant Fire Chief	0	0	1
Captain	4	4	3
Medical Officer	1	1	1
Lead Firefighter	3	3	3
Firefighter/Paramedic	10	9	9
Secretary	1	1	1
TOTAL FIRE DEPARTMENT	19	19	19
<u>PARKS & RECREATION SERVICES</u>			
Director of Parks & Recreation	1	1	1
Parks Supervisor	1	1	1
Recreation Assistant/Marketing & Facility Coordinator	1	1	1
Head Custodian	1	1	1
Custodian	1	1	1
TOTAL PARKS & RECREATION DEPARTMENT	5	5	5
<u>POLICE SERVICES</u>			
Police Chief	1	1	1
Lieutenant	2	2	2
Sergeant	4	4	4
Corporal	3	3	3
Patrolman	8	8	8
Secretary	1	1	1
Records Clerk	1	1	1
TOTAL POLICE DEPARTMENT	20	20	20
<u>STREET SERVICES</u>			
Street Superintendent	1	1	1
Lead Laborer	1	1	1
Lead Laborer	1	1	1
Laborer	1	1	1
Laborer	1	1	1
TOTAL PUBLIC WORKS DEPARTMENT	5	5	5
TOTAL FULL-TIME POSITIONS	55	55	55



City of Shrewsbury, Missouri Municipal Organization

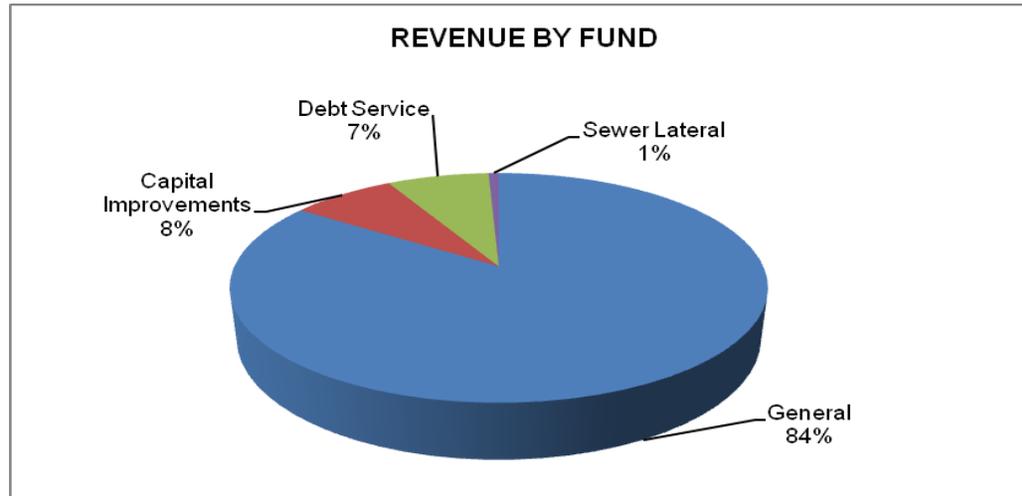
APPENDIX A



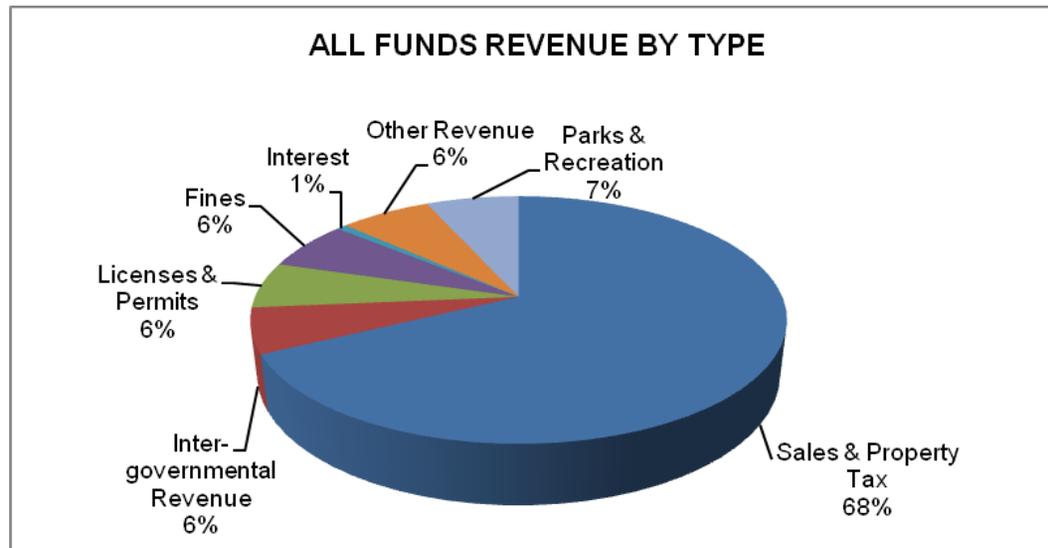
1/29/2013

BUDGET HIGHLIGHTS – ALL FUNDS

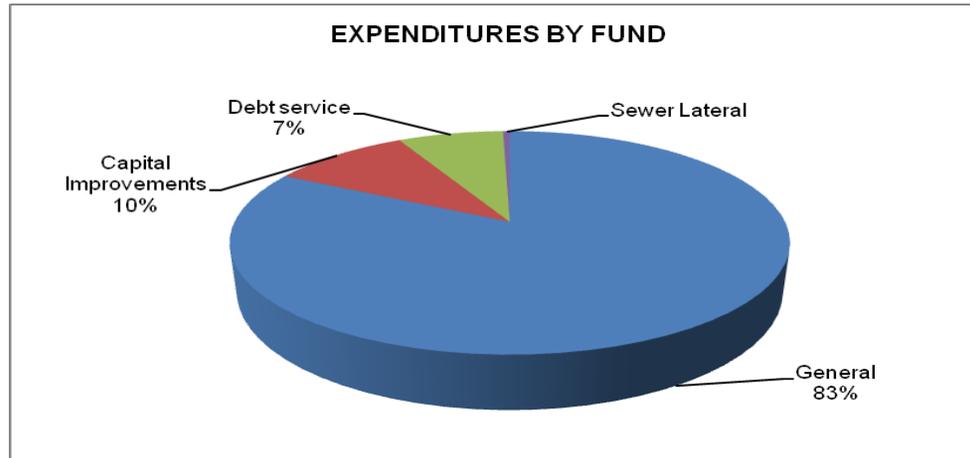
Projected revenue from all funds is \$7,109,659 in 2014. The graph below illustrates the percentage of revenue, by fund, which is anticipated to be collected.



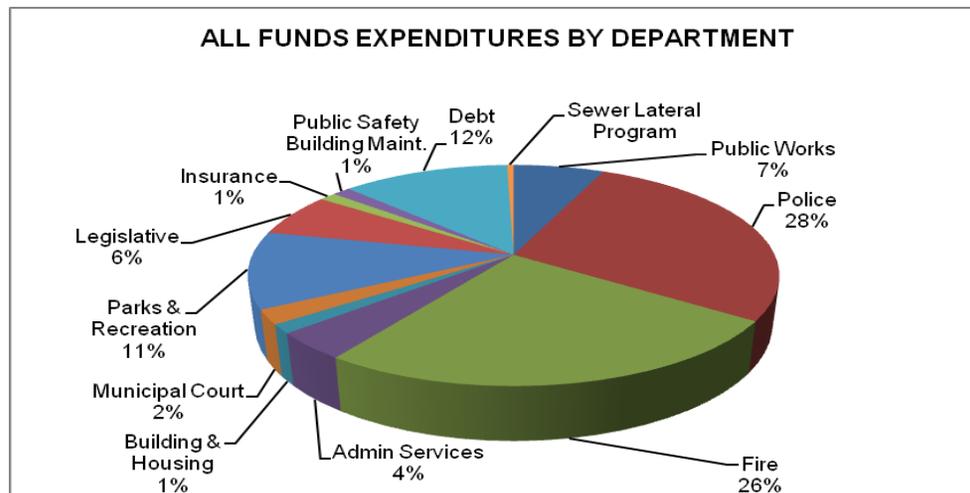
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected.



Expenditures from all funds are projected to be \$7,488,135 in 2014. The graph below illustrates the percentage of expenditures projected to be spent, by fund.



The graph below illustrates the percentage of expenditures, by department, which is anticipated to be spent.



FY 2014 BUDGET SUMMARY

	FUND	GENERAL	CAPITAL	DEBT SERVICE	SEWER LATERAL	TOTAL FUNDS
REVENUE		\$ -	\$ 532,056	\$ 521,747	\$ 52,000	\$1,105,803
EXPENDITURES:						
Public Works	\$	418,877	\$ 76,000			\$494,877
Police		2,002,119	81,231			2,083,350
Fire		1,803,455	95,600			1,899,055
Admin		299,370	-			299,370
Bldg & Housing		95,481	3,400			98,881
Municipal Court		153,121	4,900			158,021
Public Safety Bldg		63,022	35,782			98,804
Parks & Rec		973,637	17,500			991,137
Other		377,456	406,212	545,971	35,000	1,364,639
		<u>\$6,186,539</u>	<u>\$720,625</u>	<u>\$545,971</u>	<u>\$ 35,000</u>	<u>\$7,488,135</u>
SURPLUS/ (DEFICIT)		(\$6,186,539)	(\$188,569)	(\$24,224)	\$17,000	(\$6,382,332)
RESERVES AT 01/01/13		\$ 2,520,046	\$ 1,015,769	\$ 1,068,828	\$ 310,055	\$4,914,698
Add/(Subtract)						
Amended Budget						
Surplus/(Deficit)						
For FY 13		177,515	(160,320)	15,011	17,000	49,205
Budgeted Surplus/(Deficit)						
For FY14		(\$6,186,539)	(188,569)	(24,224)	17,000	(6,382,332)
BUDGETED RESERVES AT 12/31/14		<u>\$(3,488,978)</u>	<u>\$ 666,880</u>	<u>\$ 1,059,615</u>	<u>\$ 344,055</u>	<u>\$(1,418,429)</u>



REVENUE SUMMARIES

This section provides a detailed analysis of each major revenue source. In total, approximately 90% of all revenue is covered by this section. Revenue is presented in descending order of projected receipts.

Each revenue source has unique characteristics. The starting point for an overall approach is certain assumptions about inflation and the economy, population change, and assessed valuation. These factors are weighed along with historical trends, economic forecasts, legislative dynamics, regulatory decisions, weather, and foreseeable development within the City.

Each revenue page includes information regarding the following:

Legal Authorization

This is the specific section of the Missouri Revised Statutes (RSMo) that authorizes the City to levy or receive the revenue and the City ordinance that enacts the levy of the tax or collection of the fee.

Description

This is a brief explanation of the source, rate and calculation of the revenue source. Information on collection and distribution of the revenue is also provided.

Fund Distribution/Revenue Information

This section either provides a breakdown of the components of the revenue or a fund distribution. The past three years' revenue, the most recent fiscal year's estimate and the next fiscal year's projection are also provided. The lower part of this section shows the impact this revenue source has on the funds' total revenue.

Financial Trend

This is a graphical display of the last three fiscal years, the most recent fiscal year estimate, and the adopted budgeted amount from the revenue source for the next fiscal year.

City Sales Tax

Legal Authorization

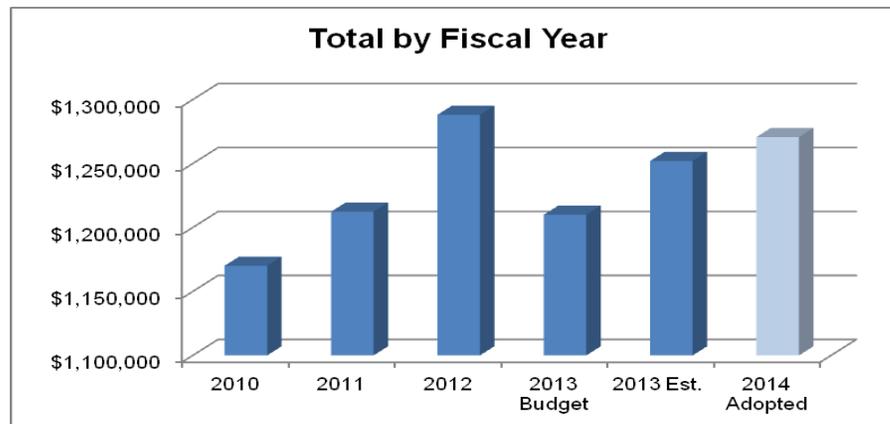
State Statute: 94.500 & 94.510
 City Ordinance: 1905

Description

The City levies a one and a quarter cent sales tax on retail sales. The City sales tax is allocated to the General Fund and is used to provide a broad range of traditional City services.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$1,170,143
2011	Actual	\$1,212,386
2012	Actual	\$1,288,107
2013	Estimate	\$1,252,000
2014	Adopted	\$1,270,780
Percent of Fund's 2014 Revenues		21.2%



Trend Analysis

The City began experienced a decrease in collection of sales tax revenue beginning in 2008. Sales tax revenue decreased in 2008, 2009 and 2010. In FY 2011, sales tax revenue increased for the first time since 2007. The drop in sales tax revenue from 2008 through 2010 was due to the overall poor condition of the regional economy. In 2012, sales tax revenue increased again. However, based on current year end revenue projections, it is likely that sales tax revenue receipts will be slightly lower than receipts in 2012. Based on recent trends in economic activity and recent sales tax collections, the City budgeted for a 1.5% increase over 2013 estimates.

Real & Personal Property Tax

Legal Authorization

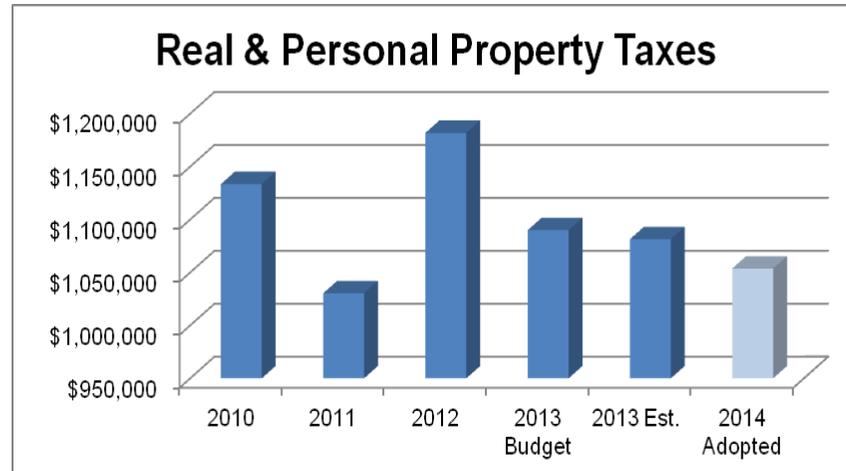
State Statute: 94.250
 MO Constitution: Article 10, Section 22

Description

The City levies a property tax on all real and personal property within Shrewsbury. This revenue is deposited into the City's General Fund for general operating purposes and the Debt Service Fund to service the debt payment on the Series 2006 and 2007 General Obligation Bonds.

Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Debt Service</u>	<u>Total</u>
2010	Actual	\$587,998	\$545,476	\$1,133,474
2011	Actual	\$528,731	\$501,587	\$1,030,318
2012	Actual	\$591,679	\$590,169	\$1,181,848
2013	Estimate	\$536,000	\$545,466	\$1,081,466
2014	Adopted	\$537,000	\$516,747	\$1,053,747
Percent of Funds' 2014 Revenues		9.0%	95%	



Trend Analysis

The property tax levy rate starting in 2009 for the General Fund is at the maximum allowable by State of Missouri law. Growth in new property tax dollars from one year to the next is restricted by a State of Missouri index and new construction. Beginning in 2009, the City's assessed values began declining significantly. Since 2009, the City's overall assessed value has declined approximately 9.2%. In 2012, the City received approximately 14.7% more in property tax revenue than in 2011. The increase is mostly attributed to an increase in payments of delinquent taxes outstanding. The 2013 estimate is based on the current year assessed values and the approved property tax rates for 2013. Assessed values are likely to remain the same or decrease slightly next year as it is a non-assessment year.

Parks and Stormwater Sales Tax

Legal Authorization

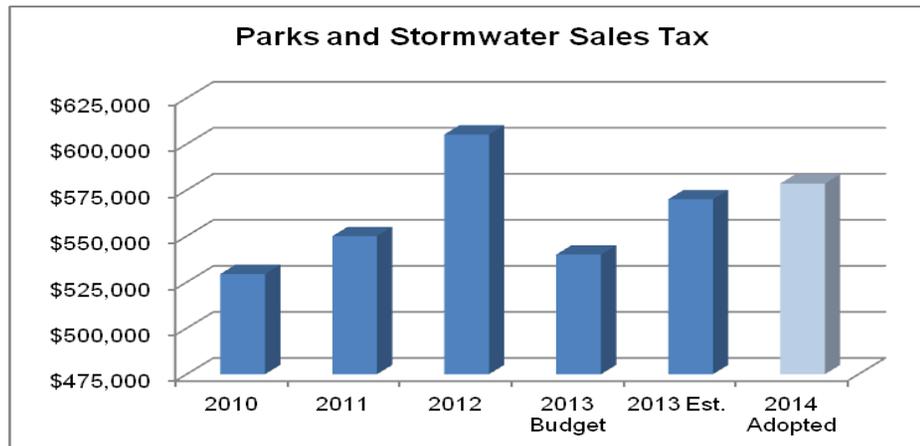
State Statute: 644.032
 City Ordinance: 2044

Description

State law allows municipalities to levy up to a half-cent sales tax for storm water control and/or park services. The Missouri Department of Revenue collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$529,438
2011	Actual	\$549,966
2012	Actual	\$605,211
2013	Estimate	\$570,000
2014	Adopted	\$578,550
Percent of Fund's 2014 Revenues		9.6%



Trend Analysis

In FY 2011, sales tax revenue increased for the first time since 2007. The drop in sales tax revenue from 2008 through 2010 was due to the overall poor condition of the regional economy. Sales tax revenue increased significantly in FY 2012. However, based on year-to-date receipts it is likely that sales tax receipts in this area will be slightly lower than in 2012. Based on recent trends in economic activity and recent sales tax collections, the City budgeted for a 1.5% increase in revenue over 2013 estimates.

Capital Improvement Sales Tax

Legal Authorization

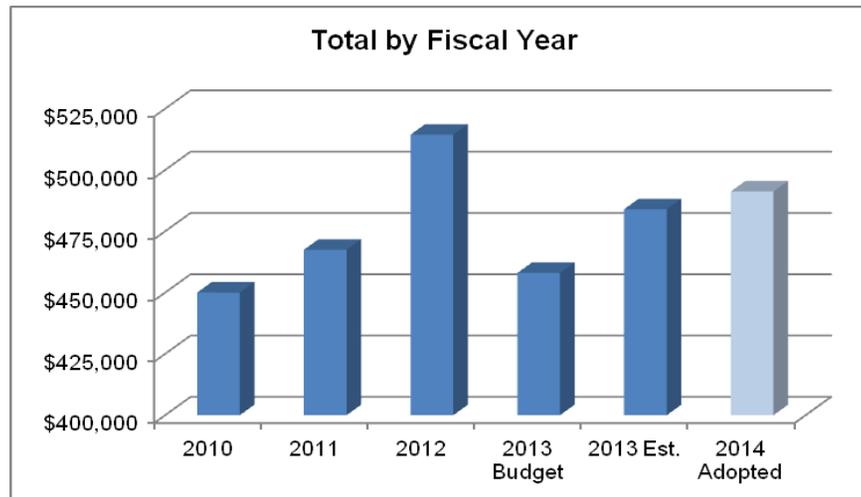
State Statute: 94.577
 City Ordinance: 2093

Description

State law allows municipalities to levy up to a half-cent sales tax to fund capital improvements, including the operation and maintenance of capital improvements. The Missouri Department of Revenue collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction.

Financial Trend

<u>Year</u>		<u>Capital Improvement Fund</u>
2010	Actual	\$450,024
2011	Actual	\$467,471
2012	Actual	\$514,430
2013	Estimate	\$484,000
2014	Adopted	\$491,260
Percent of Fund's 2014 Revenues		92.3%



Trend Analysis

In FY 2011, sales tax revenue increased for the first time since 2007. The drop in sales tax revenue from 2007 through 2011 was due to the overall poor condition of the regional economy. In 2012, the City experienced a significant increase in the revenue from this source. However, based on year-to-date receipts it is anticipated that the City will receive less than in 2012. Based on recent economic activity trends, the City projects a 1.5% increase in sales tax revenue over the estimated year end revenue in 2013.

Municipal Court Fees & Fines

Legal Authorization

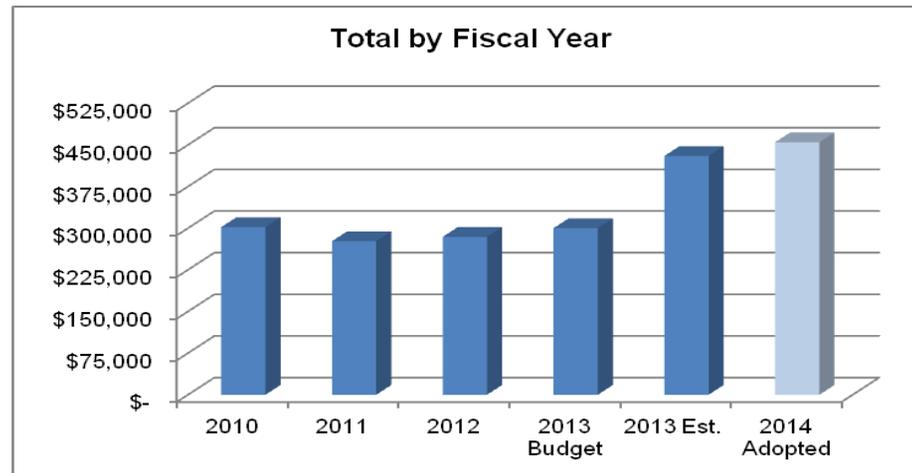
State Statute: 479.050 & 479.260
 City Ordinance: 1005 & 2294

Description

This revenue includes fines and court costs levied by the Municipal Court in the adjudication of citations issued by the Shrewsbury police officers.

Financial Trend

Year		<u>General Fund</u>
2010	Actual	\$301,907
2011	Actual	\$276,631
2012	Actual	\$284,408
2013	Estimate	\$430,000
2014	Adopted	\$454,700
Percent of Fund's 2014 Revenues		7.5%



Trend Analysis

Revenue from this source has remained relatively stable over the years. In FY 2011, the City experienced a decrease in revenue collection. In 2012, the City rebounded slightly in its collection of fines. Due to an increase in traffic on the streets and redevelopment project related activity, the City anticipates receiving a significant increase in revenue from this source in 2013 and 2014.

Utility Tax - Electric

Legal Authorization

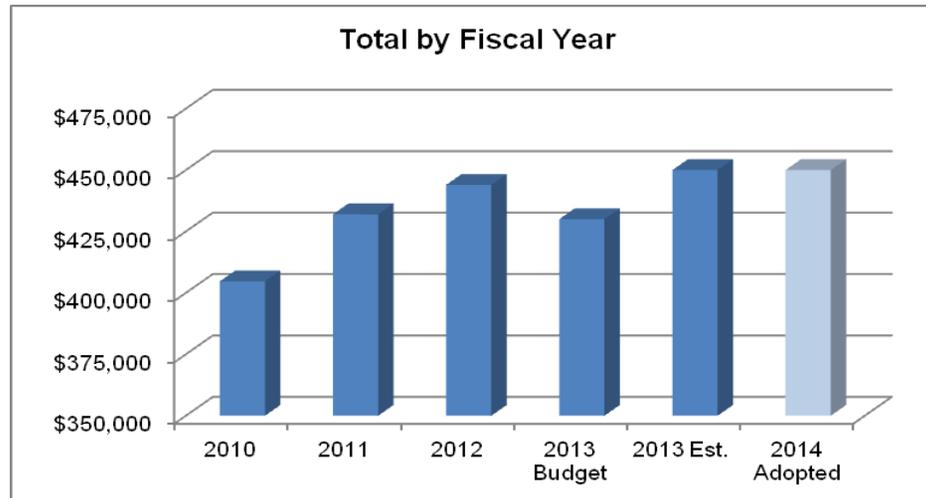
State Statute: 94.270
City Ordinance: 2636

Description

The City levies a 7.25% gross receipts tax on utilities doing business in the City. Ameren UE provides electricity to Shrewsbury. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$404,689
2011	Actual	\$431,997
2012	Actual	\$443,965
2013	Estimate	\$450,000
2014	Adopted	\$450,000
Percent of Fund's 2014 Revenues		7.5%



Trend Analysis

Utility taxes are susceptible to business activity, climatic conditions, changes in technology, and regulated rates. The City's electric utility tax revenue has continued to increase over the last few years. Ameren UE raised its rates by 10% in 2010 and another 7% in fiscal year 2011, which accounts for the large increases. The increase in 2012 was due to a very warm summer. The revenue from this utility is expected to remain steady in 2014.

Ambulance Fees

Legal Authorization

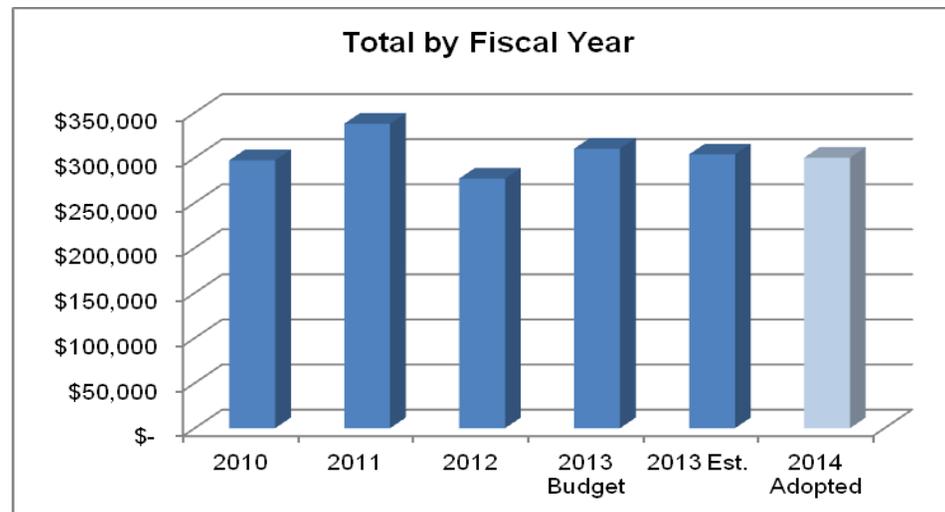
State Statute: 321.226

Description

The City provides emergency ambulance service to the community and surrounding areas. The City collects a fee for this service based on current market rates and bills the patient's insurance company or the patient if there is no insurance coverage.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$297,167
2011	Actual	\$337,746
2012	Actual	\$276,841
2013	Estimate	\$303,700
2014	Adopted	\$300,000
Percent of Fund's 2014 Revenues		5.0%



Trend Analysis

The City experienced a decline in its ambulance fee revenue in fiscal year 2010 and again in 2012. The decrease in revenue was likely due to an overall poor economy, uncollectible ambulance receivables, and a steady decline in Medicare reimbursement amounts. The City's revenue is anticipated to remain relatively flat in 2013 and 2014.

Sales Tax - Fire

Legal Authorization

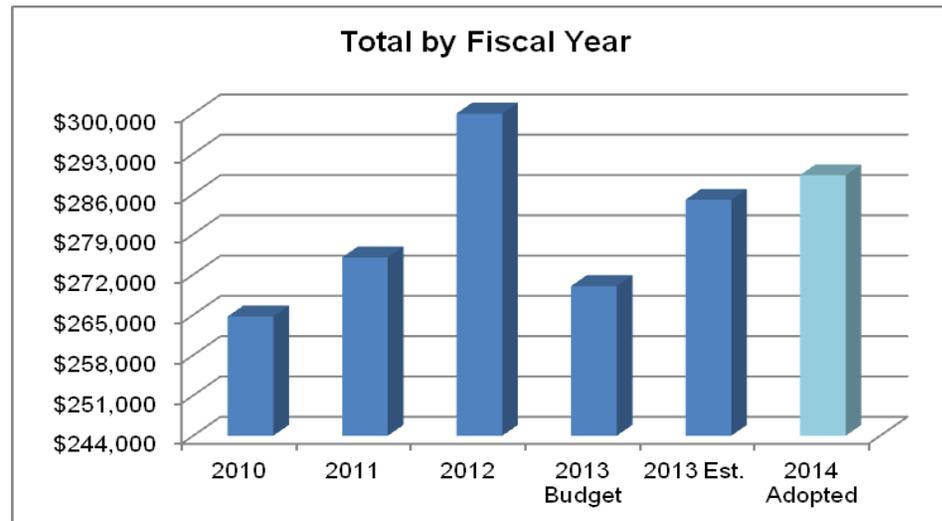
State Statute: 321.242
City Ordinance: 130.060

Description

State law allows municipalities to levy a sales tax for fire services. The City levies a quarter-cent sales tax for fire services. The Missouri Department of Revenue collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction.

Financial Trend

Year		<u>General Fund</u>
2010	Actual	\$264,719
2011	Actual	\$274,982
2012	Actual	\$302,606
2013	Estimate	\$285,000
2014	Adopted	\$289,275
Percent of Fund's 2014 Revenues		4.8%



Trend Analysis

Fire sales tax revenue has increased in the recent years. Based on recent sales tax collection trends it is anticipated that the City will receive slightly lower revenue than in 2012 from this source. Budgeted for in 2014 is a slight increase over the 2013 estimate, as the economy continues to show signs of a very slow recovery.

Utility Tax – Telephone

Legal Authorization

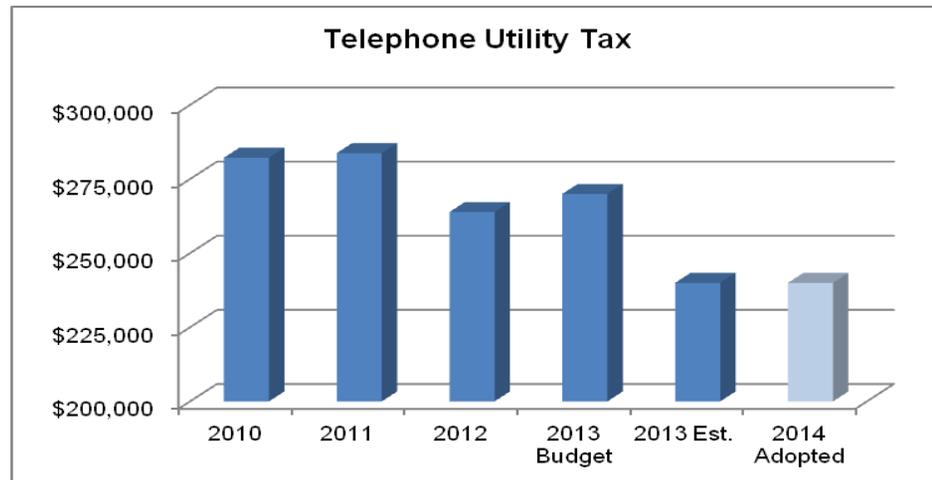
State Statute: 94.270
City Ordinance: 2636

Description

The City levies a 7.25% gross receipts tax on utilities doing business in the City. Multiple telephone companies provide service to Shrewsbury. This tax is passed on to its customers by the utility company and remitted to the City the following month.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$282,211
2011	Actual	\$283,759
2012	Actual	\$263,889
2013	Estimate	\$240,000
2014	Adopted	\$240,000
Percent of Fund's 2014 Revenues		4.0%



Trend Analysis

Revenue from this source has declined over the years. The City receives telephone utility taxes from approximately twenty-one telephone companies. Based on year-to-date revenue receipts, revenue is expected to decrease again in 2013. Revenue for 2014 is anticipated to remain the same, as there has been an increase in people canceling their landline services and using only their cellular phones.

Business License Revenue

Legal Authorization

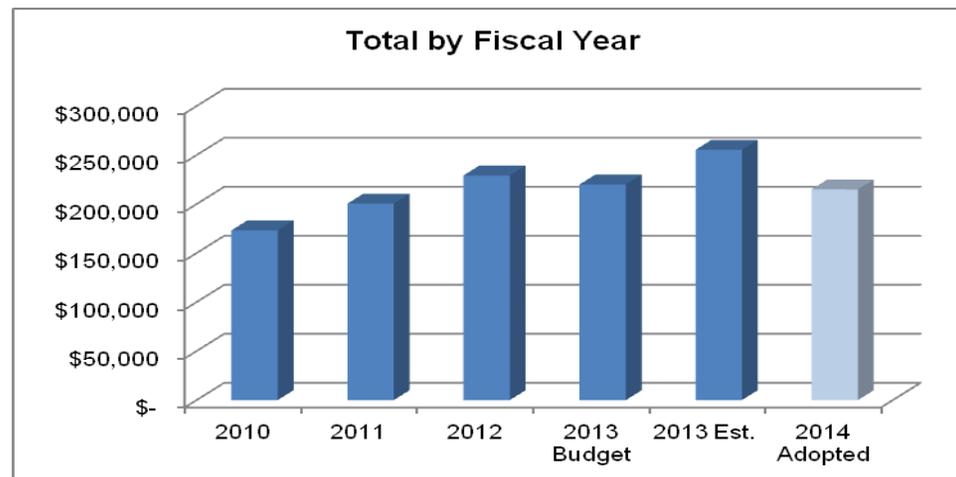
State Statute: 94.270
 City Ordinance: 2654

Description

The City charges businesses located within Shrewsbury an annual license fee based on gross sales (minimum \$40) or a set fee dependent upon license category. All fees are collected annually. The revenues from these fees are allocated to the General Fund.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$173,154
2011	Actual	\$200,478
2012	Actual	\$229,200
2013	Estimate	\$255,374
2014	Adopted	\$215,000
Percent of Fund's 2014 Revenues		3.6%



Trend Analysis

Change in this revenue is based on commercial retail growth and occupancy rates. Commercial growth has slightly increased over the last few years, due to a rebounding economy. In 2011, the City slightly increased its business license fees, which partially contributes to the increase in revenue. However, the majority of the increase comes from an overall increase in commercial retail activity. The City expects this revenue to decrease in 2014, due to a planned roll back of its license fees.

Utility Tax - Gas

Legal Authorization

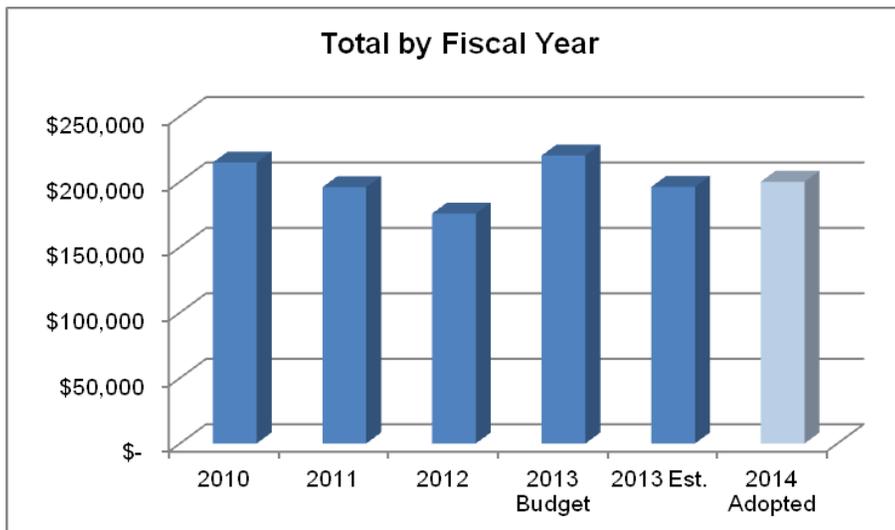
State Statute: 94.270
City Ordinance: 2636

Description

The City levies a 7.25% gross receipts tax on utilities doing business in the City. Laclede Gas provides this utility to Shrewsbury. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month.

Financial Trend

Year		General Fund
2010	Actual	\$214,683
2011	Actual	\$195,839
2012	Actual	\$175,625
2013	Estimate	\$196,000
2014	Adopted	\$200,000
Percent of Fund's 2014 Revenues		3.3%



Trend Analysis

The City has experienced a decrease in the collection of gas utility revenue over the past few years. However, based on FY 2013 actual receipts to date, the revenue from this source is anticipated to increase over 2012. Revenue from this source fluctuates according to the price of natural gas and weather conditions. A mild 2011 – 2012 winter contributed to the decrease in revenue in 2012. Gas utility revenue is expected to remain stable in 2014.

Gasoline Tax

Legal Authorization

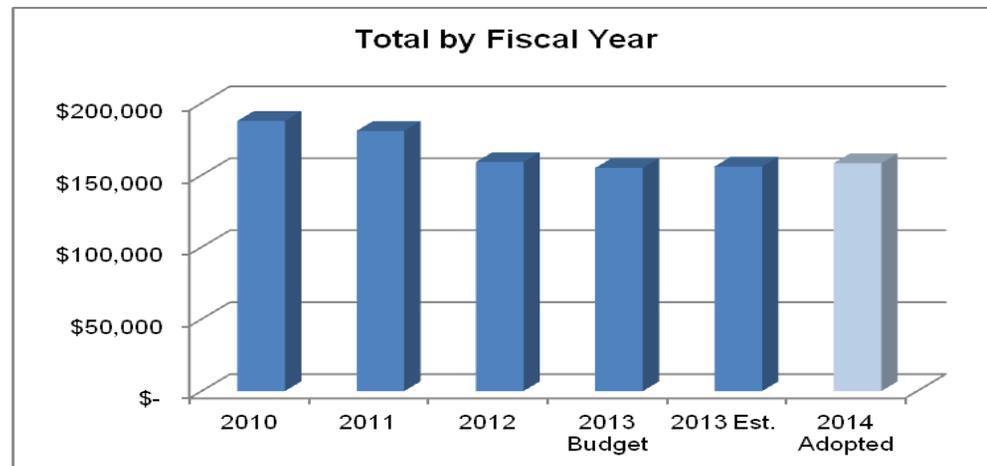
State Statute: 142.345

Description

The State of Missouri imposes and collects a seventeen-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the City's population ratio to the total state population. The state distributes the funds one month after they are collected. Gasoline tax must be used for road and bridge maintenance.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$187,723
2011	Actual	\$180,804
2012	Actual	\$159,157
2013	Estimate	\$156,000
2014	Adopted	\$158,340
Percent of Fund's 2014 Revenues		2.6%



Trend Analysis

The tax is per gallon used. Therefore, the change in revenue is a function of usage, not fuel price. The other factor is the City's population. The City's population decreased by 391, according to the 2010 Census. The City's population and usage are expected to remain approximately the same in FY 2014.

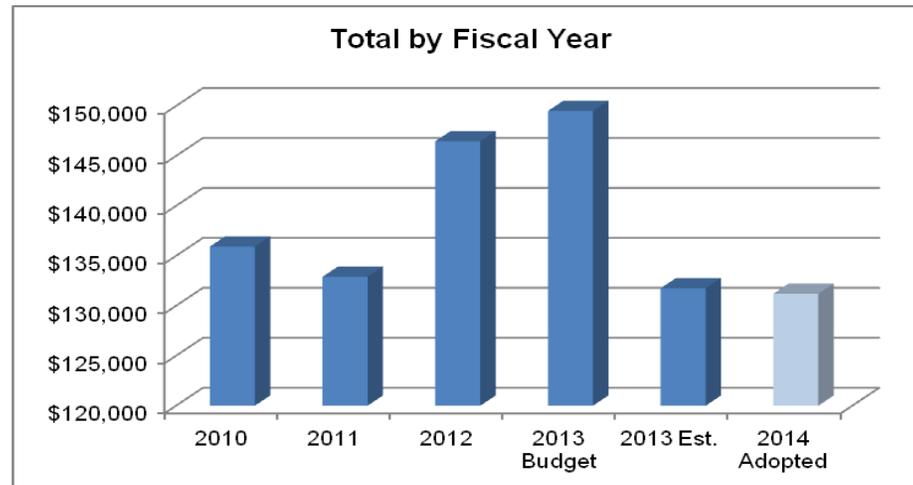
Parks Program Fees

Description

The Parks Department generates revenue from the programs offered to residents and non-residents throughout the year. These programs include the City's aquatic, sport/league, fitness, pre-school, adult, park/camp, theatre, Shrewsburians, and youth programs.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$135,928
2011	Actual	\$132,907
2012	Actual	\$146,462
2013	Estimate	\$131,758
2014	Adopted	\$131,200
Percent of Fund's 2014 Revenues		2.2%



Trend Analysis

The City experienced an increase in revenue from its park and recreation programs in 2012. Revenue from this source is dependent upon participation. Participation is down slightly in these program areas to date in 2013. Participation rates are anticipated to remain about the same for 2014.

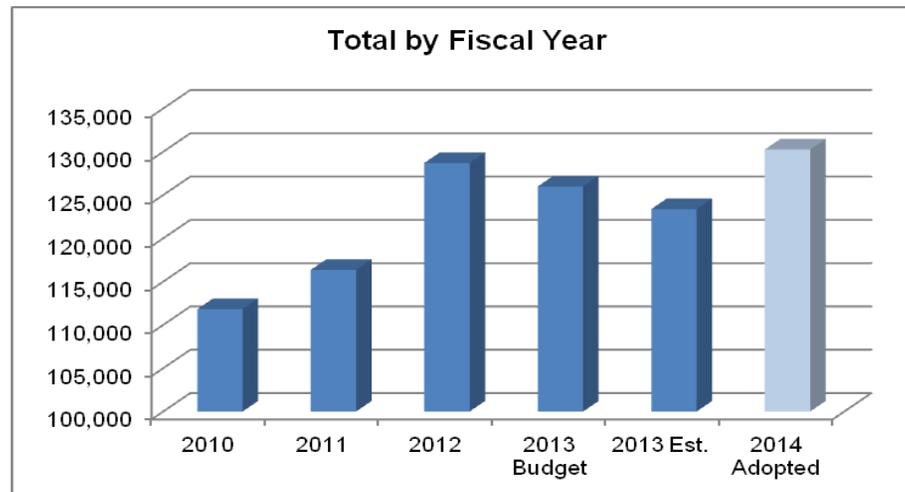
Parks and Recreation Pass Fees

Description

The Parks Department generates revenue from the purchase of park and recreation passes for use of City facilities. These passes allow the owner of the pass to utilize the City's recreation facility and the City's Aquatic Center throughout the year.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$111,819
2011	Actual	\$116,357
2012	Actual	\$128,654
2013	Estimate	\$123,381
2014	Adopted	\$130,260
Percent of Fund's 2014 Revenues		2.2%



Trend Analysis

In Fiscal Year 2012, the City's revenue from this source increased significantly. The increase is attributed to a large increase in the amount of pool passes purchased for use of the City's Aquatic Center, most likely due to the extremely hot summer and regional drought. Revenue from this source is expected to decrease slightly in 2013 and then rebound somewhat in 2014.

St. Louis County Road and Bridge Tax

Legal Authorization

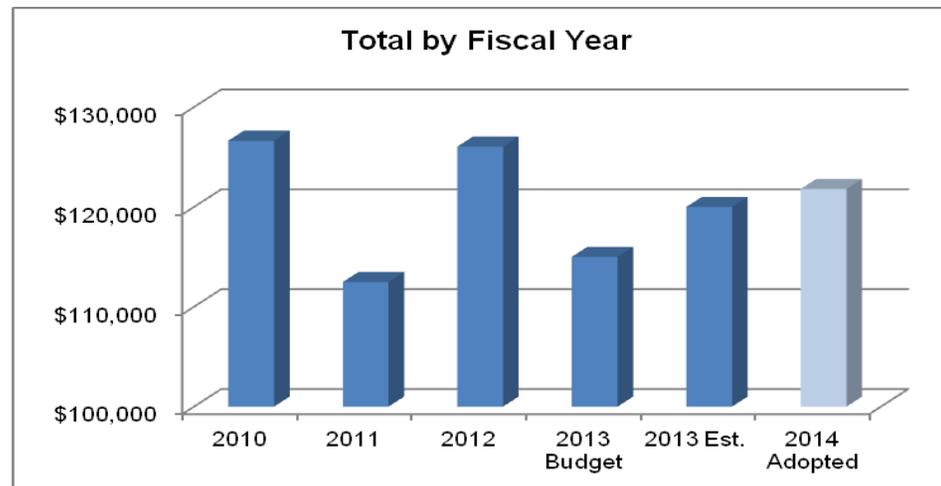
State Statute: 137.555

Description

St. Louis County levies a tax for municipal street maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The County road revenue sharing must be used for road and bridge maintenance.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$126,637
2011	Actual	\$112,482
2012	Actual	\$126,038
2013	Estimate	\$120,000
2014	Adopted	\$121,800
Percent of Fund's 2014 Revenues		2.0%



Trend Analysis

This revenue source has remained relatively stable, except in 2011 where the City experienced a decrease in revenue. The City's assessed values have steadily declined since 2008, accounting for the majority of the decrease in revenue in 2011. The City anticipates the revenue from this source to remain steady with no large increases or decreases.

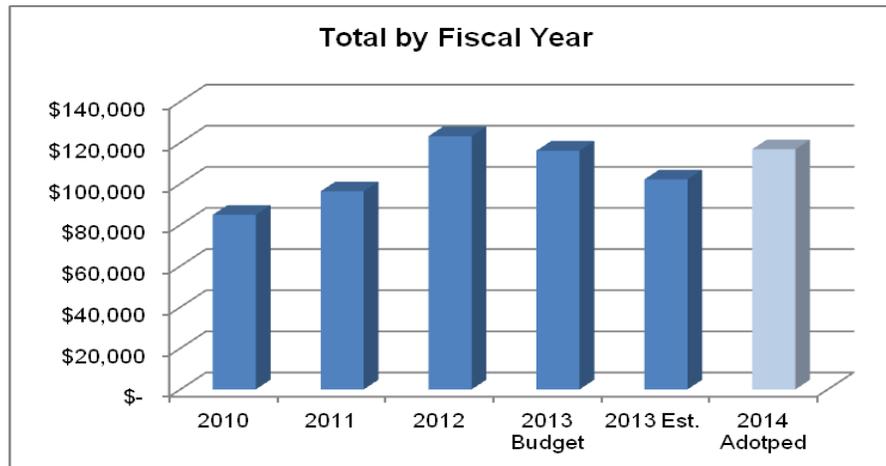
Parks and Recreation Rental Fees

Description

The Parks Department generates revenue from the rentals of City facilities. For a fee, residents and non-residents may rent park pavilions, ball fields, meeting rooms, the ballroom located at the City Center, the City's Aquatic Center, the gymnasium and the multi-purpose room for private events.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$84,918
2011	Actual	\$96,351
2012	Actual	\$123,171
2013	Estimate	\$102,103
2014	Adopted	\$116,800
Percent of Fund's 2014 Revenues		2.0%



Trend Analysis

In Fiscal Year 2012, the City's revenue from this source increased significantly. This increase is mostly attributed to a marketing campaign launched by the Parks Department in 2012 to make awareness of the availability of City facilities to the larger regional community. However, based on recent trends and year-to-date receipts, revenue from this source is expected to decrease in 2013 and 2014.

Cable Franchise Fees

Legal Authorization

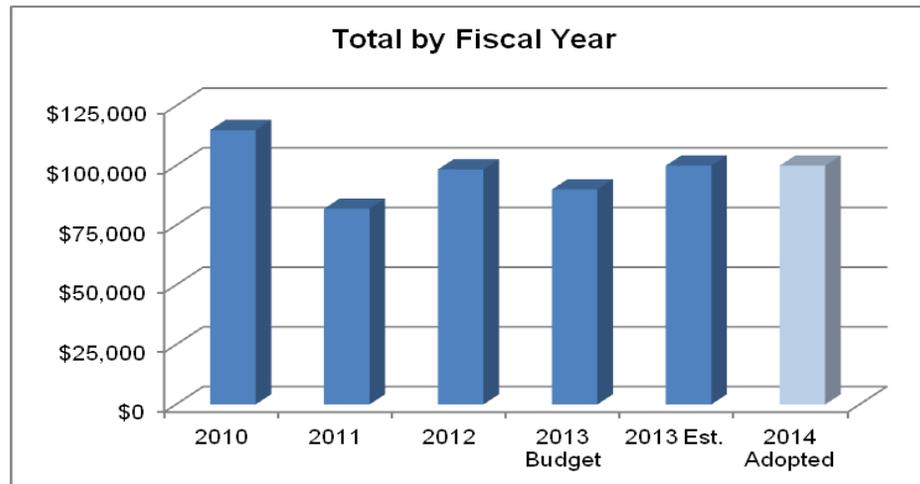
Federal Cable Act: Section 622
City Ordinance: 2508

Description

Charter Communications and AT&T provide cable services to residents of Shrewsbury. All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$114,896
2011	Actual	\$81,950
2012	Actual	\$98,405
2013	Estimate	\$100,000
2014	Adopted	\$100,000
Percent of Fund's 2014 Revenues		1.7%



Trend Analysis

This revenue is dependent on cable television usage and rates. The city has experience slight to moderate growth in revenue from this source over the last couple of years.

Utility Tax - Water

Legal Authorization

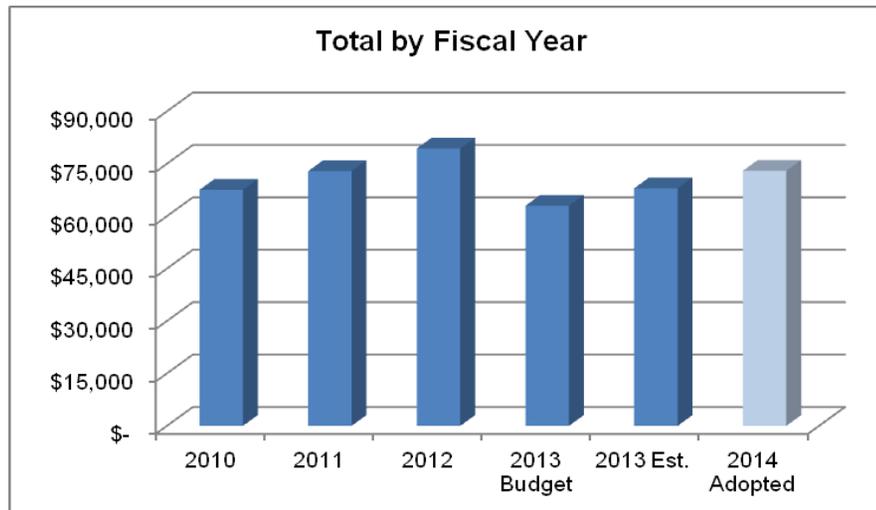
State Statute: 94.270
City Ordinance: 2636

Description

The City levies a 7.25% gross receipts tax on utilities doing business in the City. Missouri American Water provides water to Shrewsbury. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$67,543
2011	Actual	\$72,898
2012	Actual	\$79,404
2013	Estimate	\$68,000
2014	Adopted	\$73,000
Percent of Fund's 2014 Revenues		1.2%



Trend Analysis

Rate increases by the utility company and variation in usage account for changes in revenue. FY 2012 saw an increase in revenue, as water usage was up significantly due to a severe drought, locally and nationally. It is anticipated that FY 2013 will be close to revenue levels in FY 2010 and 2011. There is a small increase projected in 2014.

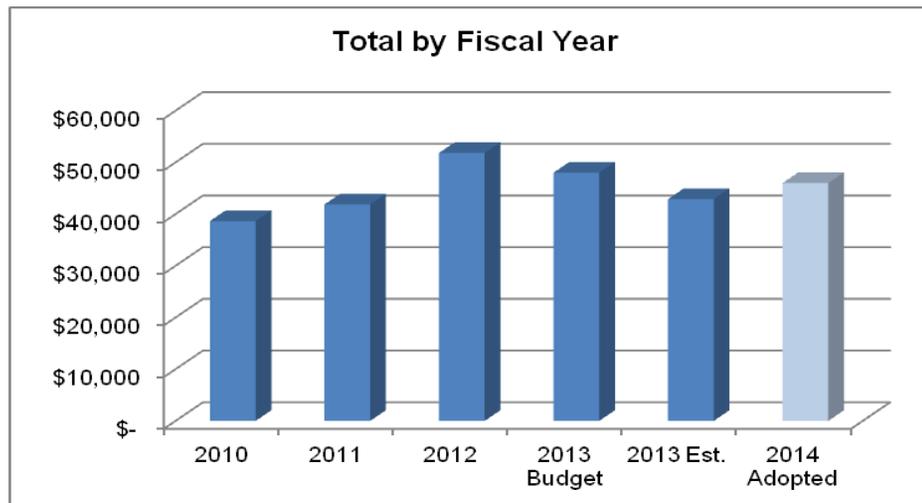
Aquatic Center Daily Receipts

Description

The City generates revenue from guest fees and the sale of concessions at the City's Aquatic Center.

Financial Trend

<u>Year</u>		<u>General Fund</u>
2010	Actual	\$38,653
2011	Actual	\$41,860
2012	Actual	\$51,826
2013	Estimate	\$42,892
2014	Adopted	\$46,000
Percent of Fund's 2014 Revenues		.77%



Trend Analysis

In Fiscal Year 2012, the City's revenue from this source increased significantly. The increase is attributed to a large increase in attendance due to the extremely hot summer.

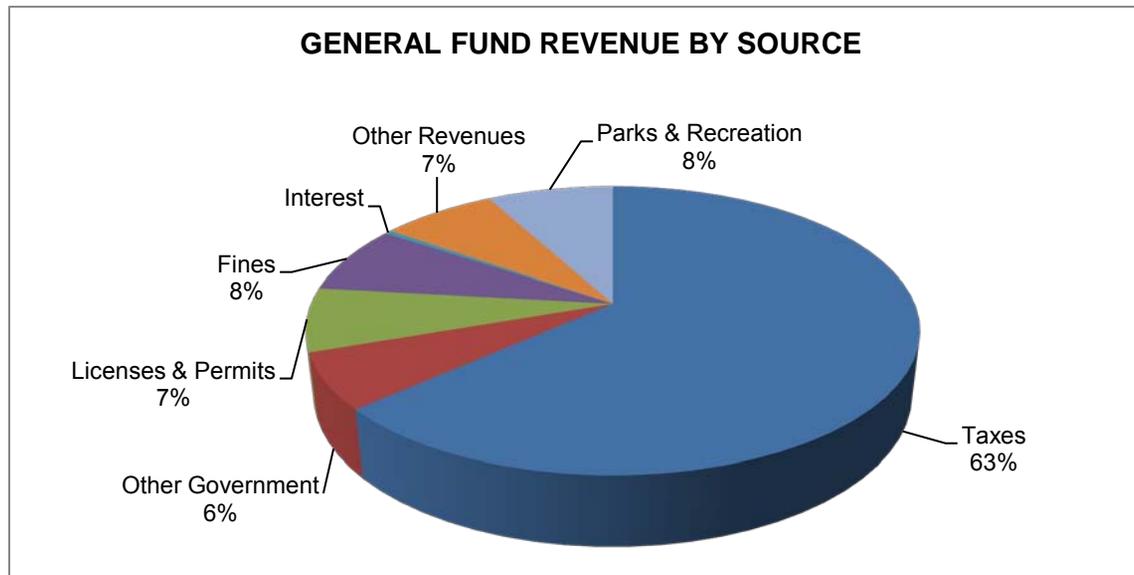
GENERAL FUND

The General Fund is the primary operating Fund of the City. All revenue and expenditures associated with providing traditional city services are accounted for in the General Fund. These City services include General Government Administration, Legislative, Public Safety (Police and Fire), Building and Housing, Parks and Recreation, and Public Works. Primary revenue sources for this fund include property taxes; sales taxes; utility gross receipts; license and permit fees; ambulance fees; facility receipts; parks and recreation program receipts; and other inter-governmental revenue.

BUDGET HIGHLIGHTS – GENERAL FUND

REVENUE

The General Fund Budget for 2014 reflects a projected increase in revenue of \$331,244 versus the prior year 2013 Budget. Projected revenue in the General Fund for fiscal year 2014 is \$6,003,856. The graph below illustrates the percentage of General Fund revenue projections by type or category of revenue.



Taxes – This category includes real estate taxes, personal property taxes, utility taxes, sales tax, park/stormwater tax and motor vehicle tax.

Other Government – This category includes cigarette tax, gasoline tax, financial institution tax and county road and bridge tax.

Licenses & Permits – Includes licenses for businesses, vending machines, plumbers, liquor, peddlers and dogs. This category also includes permits for building, heating, plumbing, demolition, special uses, occupancy, housing inspections and excavation.

Fines – Included in this category is the revenue generated from fines and bond forfeitures in the Municipal Court.

Interest - Interest on investments make up this source of revenue.

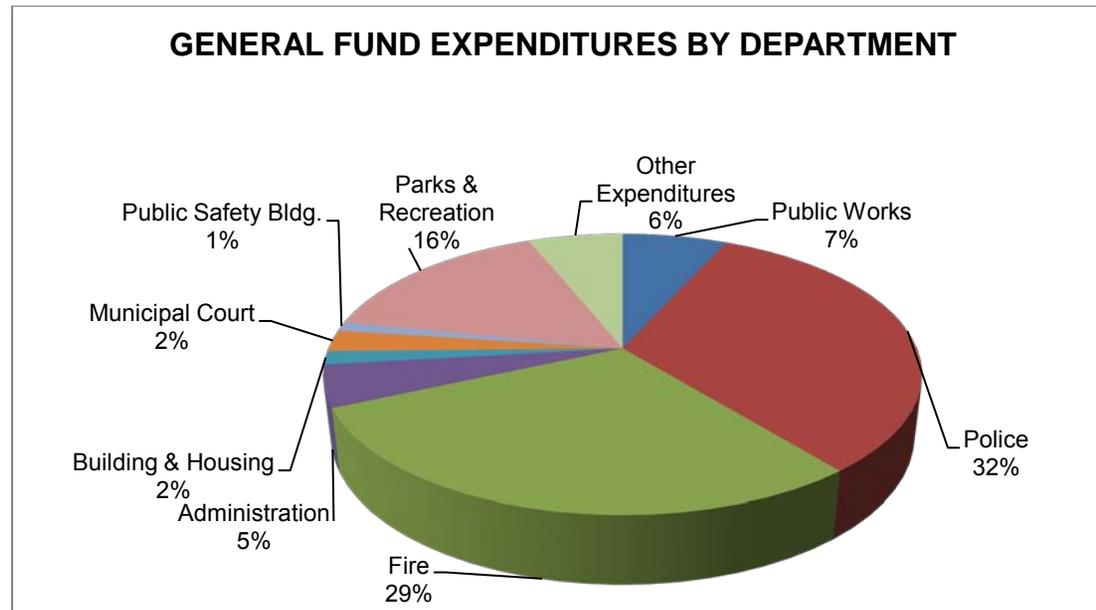
Other Revenue – Service to St. Joseph, Holy Infant Apartments, Our Lady of Life, the Village of Mackenzie and the Pastoral Center, sale of police & fire reports, false alarm fees, SWB and Clearwire leases, ambulance service fees, donations, and miscellaneous items are included in this category.

Parks and Recreation – The Parks Department generates revenue from the following programs, passes, rentals and sales: aquatic program, sport/league program, fitness program, special events sponsorship, adult programs, park/camp programs, theatre programs, youth programs, theatre tickets, jazzercise and preschool camp, resident and non-resident recreation and pool passes & I.D.'s, meeting room rentals, ballroom rentals, multi-purpose room rentals, gymnasium rentals, swim pool rentals, swim pool daily receipts, swim pool concession receipts and other miscellaneous recreational events.

	Actual 2010	Actual 2011	Actual 2012	Budget 2013	Amend Budget 2013	Actual 10/31/13	Estimate 2013	Budget 2014	Over (Under)	Budget 14 vs. 13 % Chg
Taxes	\$3,702,900	\$3,700,818	\$3,914,857	\$3,702,000	\$3,702,000	\$2,846,715	\$3,757,000	3,805,605	\$103,605	2.8%
Other Government	411,345	390,271	382,180	366,985	366,985	223,466	372,985	377,125	10,140	2.8%
Licenses & Permits	276,421	500,122	378,462	299,600	299,600	367,966	378,976	428,500	128,900	43.0%
Fines	303,761	280,607	289,142	301,900	301,900	375,423	455,675	454,700	152,800	50.6%
Grants	0	0	1,000	0	0	1,000	1,000	8,000	8,000	0%
Interest	42,773	22,612	13,542	25,000	25,000	19,211	25,000	25,000	0	0%
Other Revenues	413,102	492,927	442,995	446,867	489,427	358,427	480,498	428,316	(61,111)	-12.5%
Parks & Recreation	<u>416,458</u>	<u>435,386</u>	<u>503,182</u>	<u>487,700</u>	<u>487,700</u>	<u>430,718</u>	<u>450,915</u>	<u>476,610</u>	<u>(11,090)</u>	<u>-2.3%</u>
Total	\$5,566,760	\$5,822,743	5,925,361	5,630,052	5,672,612	4,622,866	5,922,049	6,003,856	331,244	5.8%

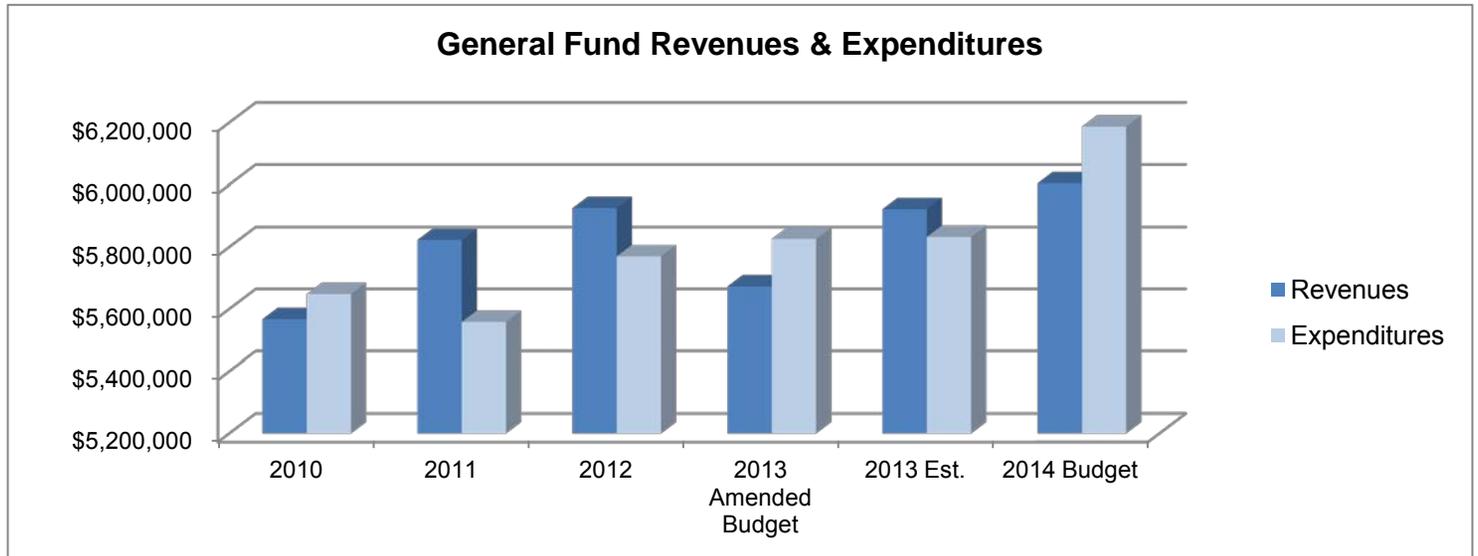
EXPENDITURES

The General Fund budget for 2014 reflects a projected increase in expenditures of \$360,198 vs. the prior year 2013 Budget. Expenditures for 2014 are projected to be \$6,186,539 vs. the 2013 budget of \$5,826,342. The majority of the increase in expenditures is due to increases in benefit costs, office expenses, facility expenses and specialized expenses. The graph below illustrates the percentage of expenditures projected to be spent, by department.



**GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES
FY 2010 - FY 2014**

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ESTIMATED 2013	BUDGET 2014
Revenues	\$ 5,566,760	\$ 5,822,743	\$ 5,925,361	\$ 5,630,052	\$ 5,672,612	\$ 5,922,049	\$ 6,003,856
Expenditures	\$ 5,647,962	\$ 5,557,809	\$ 5,769,889	\$ 5,825,342	\$ 5,826,342	\$ 5,832,613	\$ 6,186,539
Revenues Over (Under)	\$ (81,202)	\$ 264,934	\$ 155,472	\$ (195,290)	\$ (153,730)	\$ 89,436	\$ (182,683)



GENERAL FUND REVENUE FOR BUDGET 2014

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
TAXES	\$ 3,702,900	\$ 3,700,818	\$ 3,914,857	\$ 3,702,000	\$ 3,702,000	\$ 2,846,715	\$ 3,757,000	\$ 3,805,605	\$ 103,605	2.8%
OTHER GOVERNMENT	411,345	390,271	382,180	366,985	366,985	223,466	372,985	377,125	10,140	2.8%
LICENSE PERMITS	276,421	500,122	378,462	299,600	299,600	367,966	378,976	428,500	128,900	43.0%
FINES	303,761	280,607	289,142	301,900	301,900	375,423	455,675	454,700	152,800	50.6%
GRANTS	-	-	1,000	-	-	1,000	1,000	8,000	8,000	0.0%
INTEREST	42,773	22,612	13,542	25,000	25,000	19,211	25,000	25,000	-	0.0%
OTHER REVENUES	413,102	492,927	442,995	446,867	489,427	358,367	480,498	428,316	(61,111)	-12.5%
PARKS & RECREATION	416,458	435,386	503,182	487,700	487,700	430,718	450,915	476,610	(11,090)	-2.3%
	<u>\$ 5,566,760</u>	<u>\$ 5,822,743</u>	<u>\$ 5,925,361</u>	<u>\$ 5,630,052</u>	<u>\$ 5,672,612</u>	<u>\$ 4,622,866</u>	<u>\$ 5,922,049</u>	<u>\$ 6,003,856</u>	<u>\$ 331,244</u>	5.8%

GENERAL FUND REVENUE FOR BUDGET 2014

GENERAL FUND REVENUE

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs.13 % Chg
TAXES										
41110 REAL ESTATE TAXES	\$ 499,298	\$ 435,508	\$ 495,956	\$ 467,000	\$ 467,000	\$ 41,144	\$ 444,000	\$ 445,000	\$ (22,000)	-4.7%
41120 PERSONAL PROPERTY TAXES	88,700	93,223	95,723	78,000	78,000	7,681	92,000	92,000	14,000	17.9%
41310 AMEREN UE UTILITY TAXES	404,689	431,997	443,965	430,000	430,000	423,171	475,000	450,000	20,000	4.7%
41320 LACLEDE GAS UTILITY TAXES	214,683	195,839	175,625	220,000	220,000	158,480	196,000	200,000	(20,000)	-9.1%
41330 TELEPHONE UTILITY TAXES	282,211	283,759	263,889	270,000	270,000	202,273	240,000	240,000	(30,000)	-11.1%
41340 COUNTY WATER UTILITY TAXES	67,543	72,898	79,404	63,000	63,000	67,348	73,000	73,000	10,000	15.9%
41350 CABLE T.V. UTILITY TAXES	114,896	81,950	98,405	90,000	90,000	84,423	100,000	100,000	10,000	11.1%
41410 SALES TAX	1,170,143	1,212,386	1,288,107	1,210,000	1,210,000	1,102,101	1,235,000	1,270,780	60,780	5.0%
41415 PARK/STORMWATER SALES TAX	529,438	549,966	605,211	540,000	540,000	469,286	550,000	578,550	38,550	7.1%
41420 FIRE SALES TAX	264,719	274,982	302,606	270,000	270,000	234,642	285,000	289,275	19,275	7.1%
41430 MOTOR VEHICLE SALES TAX	66,579	68,310	65,966	64,000	64,000	56,165	67,000	67,000	3,000	4.7%
TOTAL TAXES	\$ 3,702,900	\$ 3,700,818	\$ 3,914,857	\$ 3,702,000	\$ 3,702,000	\$ 2,846,715	\$ 3,757,000	\$ 3,805,605	\$ 103,605	2.8%
OTHER GOVERNMENT										
42210 CIGARETTE TAX	\$ 96,985	\$ 96,985	\$ 96,985	\$ 96,985	\$ 96,985	\$ 80,821	\$ 96,985	\$ 96,985	\$ -	0.0%
42220 GASOLINE TAX	187,723	180,804	159,157	155,000	155,000	\$ 131,550	156,000	158,340	3,340	2.2%
42240 FINANCIAL INSTITUTION TAX	-	-	-	-	-	2	-	-	-	0.0%
42310 COUNTY ROAD & BRIDGE TAX	126,637	112,482	126,038	115,000	115,000	\$ 11,093	120,000	121,800	6,800	5.9%
TOTAL OTHER GOVERNMENT	\$ 411,345	\$ 390,271	\$ 382,180	\$ 366,985	\$ 366,985	\$ 223,466	\$ 372,985	\$ 377,125	\$ 10,140	2.8%
LICENSE PERMITS										
43210 BUSINESS LICENSES	\$ 173,154	\$ 200,478	\$ 229,200	\$ 220,000	\$ 220,000	\$ 256,376	\$ 256,376	\$ 215,000	\$ (5,000)	-2.3%
43310 DOG LICENSES	42	62	50	50	50	32	45	50	-	0.0%
43320 VENDING MACHINE LICENSES	6,710	6,871	5,935	6,000	6,000	6,150	6,150	6,200	200	3.3%
43330 PLUMBERS LICENSES	1,170	1,000	1,125	900	900	1,175	1,200	1,100	200	22.2%
43340 LIQUOR LICENSES	3,710	2,975	3,240	3,100	3,100	3,755	3,755	3,250	150	4.8%
43350 PEDDLERS LICENSES	200	185	10	50	50	30	50	100	50	100.0%
43410 BUILDING PERMITS	18,357	176,625	53,882	20,000	20,000	27,976	36,000	85,000	65,000	325.0%
43420 HEATING/AC PERMITS	3,165	15,674	4,085	2,700	2,700	3,650	5,300	15,000	12,300	455.6%
43430 PLUMBING PERMITS	5,180	10,795	6,505	4,000	4,000	4,260	5,000	11,000	7,000	175.0%
43440 DEMOLITION PERMITS	1,960	13,470	419	500	500	40	500	25,000	24,500	4900.0%
43460 HEARINGS	450	500	450	500	500	450	500	500	-	0.0%
43471 SPECIAL USE PERMITS	-	-	-	-	-	400	300	300	300	0.0%
43480 OCCUPANCY PERMITS	21,896	24,800	22,880	16,000	16,000	21,675	22,000	22,000	6,000	37.5%
43490 HOUSING INSPECTION FEES	38,875	45,975	49,603	25,000	25,000	41,195	41,000	42,500	17,500	70.0%
43530 EXCAVATION PERMITS	1,552	713	1,078	800	800	802	800	1,500	700	87.5%
TOTAL LICENSE PERMITS	\$ 276,421	\$ 500,122	\$ 378,462	\$ 299,600	\$ 299,600	\$ 367,966	\$ 378,976	\$ 428,500	\$ 128,900	43.0%
FINES										
44110 MUNICIPAL COURT FINES	\$ 301,907	\$ 276,631	\$ 284,408	\$ 300,000	\$ 300,000	\$ 370,062	\$ 450,000	\$ 450,000	\$ 150,000	50.0%
44130 BOND FORFEITURES	550	2,280	3,050	1,000	1,000	3,175	3,175	2,200	1,200	120.0%
44140 CREDIT CARD FEES	1,304	1,695	1,685	900	900	2,187	2,500	2,500	1,600	177.8%
TOTAL FINES	\$ 303,761	\$ 280,607	\$ 289,142	\$ 301,900	\$ 301,900	\$ 375,423	\$ 455,675	\$ 454,700	\$ 152,800	50.6%
GRANTS										
44280 GRANTS-PUBLIC SAFETY	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000.00	\$ -	\$ -	0.0%
44281 GRANTS-PUBLIC WORKS	-	-	-	-	-	-	-	8,000	8,000	0.0%
TOTAL GRANTS	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 1,000.00	\$ 8,000	\$ 8,000	0.0%
INTEREST										
45100 INTEREST EARNED	\$ 42,773	\$ 22,612	\$ 13,542	\$ 25,000	\$ 25,000	\$ 19,211	\$ 25,000	\$ 25,000	\$ -	0.0%
TOTAL INTEREST	\$ 42,773	\$ 22,612	\$ 13,542	\$ 25,000	\$ 25,000	\$ 19,211	\$ 25,000	\$ 25,000	\$ -	0.0%

GENERAL FUND REVENUE FOR BUDGET 2014

GENERAL FUND REVENUE	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs.13 % Chg
OTHER REVENUES										
46100 SERVICE-TO TAX FREE ZONES	\$ 55,640	\$ 76,625	\$ 59,680	46,500	\$ 46,500	\$ 13,429	60,000	\$ 60,000	\$ 13,500	29.0%
46105 SERVICE TO MACKENZIE	8,785	8,785	9,049	9,049	9,049	7,616	9,139	9,230	181	2.0%
46110 SALE OF POLICE/FIRE REPORTS	1,005	1,021	930	800	800	1,014	1,014	800	-	0.0%
46115 FALSE ALARM FEES	700	1,675	1,350	1,000	1,000	900	900	300	(700)	-70.0%
46120 SALE OF MAPS & DOCUMENTS	-	-	-	-	-	-	-	-	-	-
46200 DONATIONS	-	-	-	-	-	-	-	-	-	-
46205 DONATIONS - 100 YR CELEBRATION	-	-	32,278	25,000	25,000	6,455	6,455	-	(25,000)	-100.0%
46225 INSURANCE CLAIM RECOVERY	-	1,410	1,000	-	-	-	-	-	-	-
46230 SALE OF ASSETS	-	-	-	-	-	-	-	-	-	-
46270 RECYCLING	87	35	403	210	210	514	514	210	-	0.0%
46290 SWB WIRELESS LEASE	29,466	31,308	30,658	31,308	31,308	31,476	32,776	32,776	1,468	4.7%
46400 AMBULANCE SERVICE	297,167	337,746	276,841	310,000	310,000	245,761	303,700	300,000	(10,000)	-3.2%
46460 INSURANCE PREMIUMS REFUND	-	4,711	7,552	-	-	1,120	-	-	-	0.0%
46475 SEWER LATERAL ADMIN FEE	10,866	9,968	8,831	11,000	11,000	-	11,000	10,000	(1,000)	-9.1%
46620 MISCELLANEOUS	9,388	19,643	14,425	12,000	54,560	50,081	55,000	15,000	(39,560)	-72.5%
TOTAL OTHER REVENUES	\$ 413,102	\$ 492,927	\$ 442,995	\$ 446,867	\$ 489,427	\$ 358,367	\$ 480,498	\$ 428,316	\$ (61,111)	-12.5%
PARKS & RECREATION										
47101 AQUATIC PROGRAM	\$ 17,278	\$ 22,954	\$ 22,907	\$ 24,000	\$ 24,000	\$ 29,153	\$ 29,153	\$ 24,000	\$ -	0.0%
47103 SPORT/LEAGUE PROGRAM	21,042	9,164	6,564	10,000	10,000	5,930	6,200	8,000	(2,000)	-20.0%
47104 FITNESS PROGRAM	1,511	3,868	6,342	7,000	7,000	5,457	5,500	5,500	(1,500)	-21.4%
47106 SPECIAL EVENTS SPONSORSHIP	536	4,850	1,991	1,000	1,000	15	15	1,000	-	0.0%
47107 PRESCHOOL PROGRAMS	288	270	220	-	0	-	-	-	-	-
47108 ADULT PROGRAMS	35,141	49,567	54,967	52,000	52,000	32,796	35,000	35,000	(17,000)	-32.7%
47109 PARK/CAMP PROGRAMS	27,918	27,872	30,246	30,000	30,000	31,005	31,005	32,500	2,500	8.3%
47110 THEATRE PROGRAMS	22,361	11,741	18,247	17,000	17,000	16,555	17,000	17,000	-	0.0%
47111 SHREWSBURIAN PROGRAM	-	2,568	2,543	2,000	2,000	1,895	1,900	1,700	(300)	-15.0%
47113 YOUTH PROGRAMS	10,389	4,903	4,426	7,500	7,500	4,619	6,500	7,500	-	0.0%
47115 THEATRE TICKETS & CONCESSION:	19,097	13,934	22,224	20,000	20,000	19,121	20,000	20,000	-	0.0%
47116 JAZZERCISE NET RECEIPTS	7,746	7,742	8,144	8,000	8,000	6,499	8,000	8,000	-	0.0%
47119 PRESCHOOL CAMP	11,030	12,629	10,675	11,000	11,000	8,470	8,500	13,750	2,750	25.0%
47200 SILVER SUPER REC PASS	1,457	1,176	1,238	1,200	1,200	1,090	1,000	1,200	-	0.0%
47201 RESIDENT RECREATION PASS	9,539	7,461	6,781	7,000	7,000	6,451	7,000	7,500	500	7.1%
47202 NON-RESIDENT REC PASSES	8,981	5,342	4,475	5,500	5,500	1,839	2,500	4,000	(1,500)	-27.3%
47203 SUPER REC PASSES	32,651	29,468	28,636	29,000	29,000	24,339	28,000	29,500	500	1.7%
47204 RESIDENT POOL PASSES	23,492	24,915	27,775	26,000	26,000	24,048	24,048	26,500	500	1.9%
47205 NON-RESIDENT POOL PASSES	33,724	45,795	57,384	55,000	55,000	59,258	59,258	59,500	4,500	8.2%
47206 POOL I.D. PASSES	1,920	2,150	2,315	2,250	2,250	1,525	1,525	2,000	(250)	-11.1%
47207 REPLACEMENT PASSES	55	50	100	50	50	60	60	60	10	20.0%
47301 PARK PERMITS	2,310	2,025	2,795	2,600	2,600	2,786	2,800	2,800	200	7.7%
47302 FIELD PERMITS	5,890	6,240	9,295	6,500	6,500	5,720	6,500	10,000	3,500	53.8%
47401 MEETING ROOM RENTAL	20,374	22,947	28,625	28,000	28,000	23,117	26,000	29,000	1,000	3.6%
47402 BALLROOM RENTAL	30,024	30,928	44,355	45,000	45,000	38,531	40,000	39,500	(5,500)	-12.2%
47403 SWIM POOL RENTAL	4,082	4,083	4,119	4,000	4,000	3,967	3,967	5,000	1,000	25.0%
47404 GYMNASIUM RENTAL	4,030	10,461	14,845	14,000	14,000	10,004	12,000	12,000	(2,000)	-14.3%
47405 MULTI-PURPOSE ROOM RENTAL	18,208	19,667	19,137	16,000	16,000	14,040	15,000	18,500	2,500	15.6%
47501 VENDING MACHINE RECEIPTS	510	613	476	600	600	578	590	600	-	0.0%
47503 CONCESSION - SWIM POOL	27,010	29,006	37,565	35,000	35,000	31,924	31,924	31,000	(4,000)	-11.4%
47504 SWIM POOL DAILY RECEIPTS	11,643	12,854	14,261	13,000	13,000	10,968	10,968	15,000	2,000	15.4%
47505 SPECIAL EVENTS RECEIPTS	3,458	5,660	7,367	5,000	5,000	6,002	6,002	6,000	1,000	20.0%
47506 GUEST FEES - RECEIPTS	2,764	2,485	2,145	2,500	2,500	2,958	3,000	3,000	500	20.0%
TOTAL PARKS & RECREATION	\$ 416,458	\$ 435,386	\$ 503,182	\$ 487,700	\$ 487,700	\$ 430,718	\$ 450,915	\$ 476,610	\$ (11,090)	-2.3%
TOTAL REVENUE	\$ 5,566,760	\$ 5,822,743	\$ 5,925,361	\$ 5,630,052	\$ 5,672,612	\$ 4,622,866	\$ 5,922,049	\$ 6,003,856	\$ 331,244	5.8%

GENERAL FUND EXPENDITURES FOR BUDGET 2014

GENERAL FUND EXPENDITURE SUMMARY

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>BY DEPARTMENT</u>										
PUBLIC WORKS	\$ 384,185	\$ 391,022	\$ 392,642	\$ 405,348	\$ 405,348	\$ 318,114	\$ 396,797	\$ 418,877	\$ 13,529	3.3%
POLICE DEPARTMENT	1,798,227	1,820,353	1,827,698	1,938,286	1,938,286	1,508,179	1,921,825	2,002,119	63,833	3.3%
FIRE DEPARTMENT	1,690,275	1,712,765	1,757,408	1,789,607	1,789,607	1,454,814	1,807,687	1,803,455	13,848	0.8%
ADMINISTRATION DEPARTMENT	462,922	276,285	259,289	295,126	295,126	233,591	290,865	299,370	4,244	1.4%
BUILDING & HOUSING DEPARTMENT	91,707	83,757	85,717	86,840	86,840	78,098	95,252	95,481	8,641	10.0%
MUNICIPAL COURT DEPARTMENT	102,587	104,849	101,993	107,548	107,548	104,551	128,114	153,121	45,574	42.4%
PUBLIC SAFETY BUILDING	33,966	42,921	51,499	55,605	55,605	38,857	49,635	63,022	7,417	13.3%
PARKS & RECREATION DEPARTMENT	834,166	854,673	984,673	820,276	820,276	705,839	816,991	973,637	153,361	18.7%
OTHER EXPENDITURES	249,926	271,185	308,968	326,705	327,705	225,896	325,447	377,456	49,751	15.2%
	<u>\$ 5,647,962</u>	<u>\$ 5,557,809</u>	<u>\$ 5,769,889</u>	<u>\$ 5,825,342</u>	<u>\$ 5,826,342</u>	<u>\$ 4,667,941</u>	<u>\$ 5,832,613</u>	<u>\$ 6,186,539</u>	<u>\$ 360,198</u>	<u>6.2%</u>
<u>BY CATEGORY</u>										
SALARIES, WAGES	\$ 3,612,776	\$ 3,397,690	\$ 3,396,203	\$ 3,424,698	\$ 3,424,698	\$ 2,771,470	\$ 3,428,057	\$ 3,485,977	\$ 61,279	1.8%
BENEFITS	979,990	983,391	1,031,969	1,115,233	1,115,233	934,277	1,131,554	1,156,453	41,220	3.7%
OFFICE EXPENSE	94,302	106,620	104,185	116,106	116,106	86,993	117,490	137,195	21,089	18.2%
VEHICLE EXPENSE	73,728	92,932	93,599	96,350	96,350	75,546	94,161	94,050	(2,300)	-2.4%
REPAIRS	29,882	38,506	47,047	61,100	61,100	48,113	63,594	60,600	(500)	-0.8%
FACILITY EXPENSE	214,638	214,626	238,504	240,905	240,905	209,759	250,409	256,322	15,417	6.4%
SPECIALIZED EXPENSE	563,875	592,407	611,285	692,815	693,815	474,601	669,214	756,641	62,826	9.1%
INSURANCE EXPENSE	78,771	65,491	73,682	78,135	78,135	67,181	78,135	89,302	11,167	14.3%
DEBT PAYMENTS	-	66,146	173,415	-	-	-	-	150,000	150,000	
	<u>\$ 5,647,962</u>	<u>\$ 5,557,809</u>	<u>\$ 5,769,889</u>	<u>\$ 5,825,342</u>	<u>\$ 5,826,342</u>	<u>\$ 4,667,941</u>	<u>\$ 5,832,613</u>	<u>\$ 6,186,539</u>	<u>\$ 360,198</u>	<u>6.2%</u>

Wages and Benefits: Assumes No COLA Increase or Merit Increase

Life, AD&D Insurance: Assumed no increase in premium.

LTD Insurance: Assumed no increase in premium.

Health Insurance: Assumed +6% premium eff. 1/1/2014.

Additional Wages Budgeted:

Fire (increase in pay for Assistant Fire Chief promoted from within)

\$10,000

GENERAL FUND EXPENDITURES FOR BUDGET 2014

CITYWIDE

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
SALARIES, WAGES										
51010 WAGES - FULL TIME	\$ 3,153,483	\$ 2,819,320	\$ 2,795,517	\$ 2,804,954	\$ 2,804,954	\$ 2,252,649	\$ 2,804,954	\$ 2,815,559	\$ 10,605	0.4%
*51013 WAGES - LONGEVITY		166,970	164,718	171,266	171,266	136,964	169,777	180,481	9,216	5.4%
51015 ENGINEERING FEES	1,800	-	-	-	-	-	-	10,000	10,000	
51020 OVERTIME	82,430	65,239	89,193	95,578	95,578	74,070	104,941	111,614	16,036	16.8%
51030 PART TIME WAGES	66,567	40,958	34,397	35,000	35,000	32,521	37,160	46,500	11,500	32.9%
51031 AQUATIC INSTRUCTORS	12,751	13,441	16,291	15,000	15,000	6,750	12,000	12,000	(3,000)	-20.0%
51033 SPORT/LEAGUE INSTRUCTORS	13,629	10,360	2,725	5,000	5,000	2,520	2,800	3,000	(2,000)	-40.0%
51034 FITNESS INSTRUCTORS	1,086	2,122	6,293	5,000	5,000	4,606	4,000	5,000	-	0.0%
51036 CAMP-PARK PROG INSTRUCT	18,641	13,250	15,996	15,000	15,000	14,749	14,749	16,000	1,000	6.7%
51037 PRESCHOOL INSTRUCTORS	-	-	-	-	-	-	-	-	-	
51038 ADULT INSTRUCTORS	8,919	32,905	31,589	31,000	31,000	11,366	15,000	15,000	(16,000)	-51.6%
51039 THEATRE INSTRUCTORS	13,810	12,336	12,436	13,000	13,000	12,575	12,500	13,000	-	0.0%
51043 SWIM POOL CASHIERS	19,062	15,126	17,250	16,500	16,500	19,007	19,007	20,000	3,500	21.2%
51044 A.D.A.	-	-	-	-	-	-	2,500	2,500	2,500	
51045 YOUTH INSTRUCTIONAL	3,349	2,673	2,037	3,000	3,000	3,503	4,000	4,000	1,000	33.3%
51046 PRESCHOOL CAMP INSTRUCT	3,982	4,879	4,781	5,000	5,000	4,508	4,508	5,500	500	10.0%
51048 LIFEGUARDS	100,954	98,711	103,961	110,000	110,000	103,507	110,000	110,000	-	0.0%
51070 SALARIES ELECTED OFFICIALS	32,585	33,600	33,600	33,600	33,600	27,139	33,600	35,400	1,800	5.4%
51090 SALARIES OTHER OFFICIALS	79,727	65,800	65,419	65,800	65,800	65,037	76,561	80,422	14,622	22.2%
TOTAL SALARIES, WAGES	\$ 3,612,776	\$ 3,397,690	\$ 3,396,203	\$ 3,424,698	\$ 3,424,698	\$ 2,771,470	\$ 3,428,057	\$ 3,485,977	\$ 61,279	1.8%
*2009 thru 2010 Wages-Full Time includes longevity pay										
BENEFITS										
52210 F.I.C.A.	\$ 253,247	\$ 239,595	\$ 239,741	\$ 240,663	\$ 240,663	\$ 195,645	\$ 242,637	\$ 254,071	\$ 13,408	5.6%
52230 HEALTH INSURANCE	360,707	415,325	453,686	510,975	510,975	436,308	516,227	524,827	13,852	2.7%
52231 LIFE/LONG TERM DISABILITY	12,418	12,614	12,492	13,167	13,167	12,202	13,483	13,128	(39)	-0.3%
52232 FLEXIBLE SPENDING	65,533	15,335	1,511	1,400	1,400	1,311	1,522	1,549	149	10.7%
52250 LAGERS PENSION	173,790	204,451	217,644	230,251	230,251	180,143	217,119	212,631	(17,620)	-7.7%
52260 INSURANCE OPTOUT INCENTIVE	11,717	8,867	8,658	10,358	10,358	14,047	17,398	16,358	6,000	57.9%
52270 CLOTHING ALLOWANCE	11,603	12,921	15,193	22,800	22,800	8,691	18,680	23,800	1,000	4.4%
52280 TELEPHONE ALLOWANCE	-	-	-	-	-	-	-	-	-	
52290 CAR ALLOWANCE	1,600	-	-	-	-	-	-	-	-	
52295 STAFF MILEAGE	-	305	429	1,375	1,375	420	650	700	(675)	-49.1%
53380 WORKERS COMPENSATION INS.	89,376	73,978	82,615	84,244	84,244	85,512	103,837	109,389	25,145	29.8%
TOTAL BENEFITS	\$ 979,990	\$ 983,391	\$ 1,031,969	\$ 1,115,233	\$ 1,115,233	\$ 934,277	\$ 1,131,554	\$ 1,156,453	\$ 41,220	3.7%

GENERAL FUND EXPENDITURES FOR BUDGET 2014

CITYWIDE

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>OFFICE EXPENSE</u>										
54010 TELEPHONES	\$ 17,407	\$ 17,441	\$ 13,098	\$ 17,176	\$ 17,176	\$ 11,715	\$ 14,881	\$ 16,520	\$ (656)	-3.8%
54015 TELEPHONE - SWIM POOL	1,465	1,234	973	1,300	1,300	1,254	1,300	1,300	-	0.0%
54020 CELLULAR PHONES	9,138	8,249	7,820	8,720	8,720	6,396	7,854	8,436	(284)	-3.3%
54030 DUES & SUBSCRIPTIONS	9,896	9,546	12,204	11,650	11,650	11,144	11,976	13,385	1,735	14.9%
54050 PRINTING	5,744	5,522	4,253	5,880	5,880	2,468	5,767	7,282	1,402	23.8%
54070 PHOTOCOPYING	90	-	-	-	-	-	-	-	-	-
54080 COPIER LEASE, OVERAGES	434	442	2,098	2,200	2,200	1,773	2,700	11,500	9,300	422.7%
54110 MAINT/REPAIRS OFFICE EQUIP.	4,026	3,367	1,133	4,325	4,325	606	2,600	4,275	(50)	-1.2%
54120 COMPUTER HARDWARE REPAIR	400	122	497	1,000	1,000	359	500	1,000	-	0.0%
54130 BANKCARD FEES	6,590	6,863	7,242	6,700	6,700	6,750	7,000	6,900	200	3.0%
54150 LEGAL FEES	14,915	27,494	28,577	26,275	26,275	24,183	31,275	31,300	5,025	19.1%
54170 MISCELLANEOUS	4,364	5,916	2,706	7,650	7,650	3,289	8,250	9,600	1,950	25.5%
54670 POSTAGE	8,138	7,554	9,120	8,055	8,055	5,730	7,023	8,247	192	2.4%
54810 OFFICE SUPPLIES	9,827	10,963	12,453	13,075	13,075	8,914	13,952	15,250	2,175	16.6%
54820 COMPUTER SOFTWARE	1,866	1,908	2,011	2,100	2,100	2,412	2,412	2,200	100	4.8%
TOTAL OFFICE EXPENSE	\$ 94,302	\$ 106,621	\$ 104,185	\$ 116,106	\$ 116,106	\$ 86,993	\$ 117,490	\$ 137,195	\$ 21,089	18.2%
<u>VEHICLE EXPENSE</u>										
55510 GAS & OIL	\$ 67,820	\$ 83,960	\$ 85,376	\$ 83,700	\$ 83,700	\$ 66,384	\$ 81,200	\$ 80,400	\$ (3,300)	-3.9%
55520 CAR WASHES	1,999	1,999	1,999	2,150	2,150	1,703	2,050	2,150	-	0.0%
55530 TIRES & REPAIRS	3,909	6,972	6,224	10,500	10,500	7,459	10,911	11,500	1,000	9.5%
TOTAL VEHICLE EXPENSE	\$ 73,728	\$ 92,931	\$ 93,599	\$ 96,350	\$ 96,350	\$ 75,546	\$ 94,161	\$ 94,050	\$ (2,300)	-2.4%
<u>REPAIRS</u>										
56010 CAR REPAIRS	\$ 7,829	\$ 14,388	\$ 13,672	\$ 21,000	\$ 21,000	\$ 11,440	\$ 20,000	\$ 21,000	\$ -	0.0%
56020 BACKHOE REPAIRS	-	-	-	-	-	-	-	-	-	-
56030 VEHICLE REPAIRS	12,158	14,470	19,569	20,000	20,000	27,368	29,000	21,000	1,000	5.0%
56070 STREET SWEEPER REPAIRS	-	-	-	-	-	-	-	-	-	-
56080 HEAVY EQUIPMENT REPAIRS	1,486	1,946	1,987	5,000	5,000	758	1,800	3,000	(2,000)	-40.0%
56110 RADIO REPAIRS	460	1,346	188	2,600	2,600	1,935	2,694	3,600	1,000	38.5%
56130 RADAR REPAIRS	705	364	1,023	2,500	2,500	646	2,200	2,500	-	0.0%
56150 OTHER REPAIRS	7,243	5,992	10,608	10,000	10,000	5,967	7,900	9,500	(500)	-5.0%
TOTAL REPAIRS	\$ 29,882	\$ 38,506	\$ 47,047	\$ 61,100	\$ 61,100	\$ 48,113	\$ 63,594	\$ 60,600	\$ (500)	-0.8%

GENERAL FUND EXPENDITURES FOR BUDGET 2014

CITYWIDE

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>FACILITY EXPENSE</u>										
57010 FACILITY MAINTENANCE	\$ 43,360	\$ 46,926	\$ 53,183	\$ 54,635	\$ 54,635	\$ 52,022	\$ 60,098	\$ 59,135	\$ 4,500	8.2%
57011 PARKS/MAINT & REPAIRS	6,352	7,322	6,979	10,000	10,000	9,619	9,500	10,000	-	0.0%
57015 SWIM POOL MAINT & REPAIRS	8,430	3,144	20,717	15,000	15,000	25,721	25,721	15,000	-	0.0%
57020 ALARM SERVICE CITY CENTER	1,914	3,270	2,094	2,100	2,100	3,313	3,313	2,100	-	0.0%
57030 JANITOR SUPPLIES	3,383	3,727	4,105	4,200	4,200	3,563	4,377	4,700	500	11.9%
57070 UTILITIES	91,357	97,934	95,956	102,970	102,970	77,013	95,400	108,387	5,417	5.3%
57071 UTILITIES - PARKS	10,934	9,700	11,847	10,000	10,000	5,190	10,000	12,000	2,000	20.0%
57075 UTILITIES - SWIM POOL	48,908	42,602	43,623	42,000	42,000	33,318	42,000	45,000	3,000	7.1%
TOTAL FACILITY EXPENSE	\$ 214,638	\$ 214,626	\$ 238,504	\$ 240,905	\$ 240,905	\$ 209,759	\$ 250,409	\$ 256,322	\$ 15,417	6.4%
<u>SPECIALIZED EXPENSE</u>										
58000 MEDICAL & PSYCHOLOGICAL	\$ 2,479	\$ 2,234	\$ 3,685	\$ 4,725	\$ 4,725	\$ 681	\$ 3,000	\$ 5,425	\$ 700	14.8%
58001 SPECIALIZED TRAINING	1,634	3,669	91	3,500	3,500	2,761	4,048	6,500	3,000	85.7%
58002 CONFERENCE & MEETINGS	9,528	7,225	9,389	11,000	11,000	7,328	9,062	14,050	3,050	27.7%
58003 PUBLIC ASSISTANCE	3,499	-	-	-	-	-	-	-	-	-
58004 CALEA ACCREDITATION	3,435	4,006	3,209	4,000	4,000	3,600	3,800	5,000	1,000	25.0%
58005 PUBLIC EDUCATION	45	-	50	-	-	354	-	-	-	-
58006 BEAUTIFICATION	1,439	956	927	-	-	-	-	500	500	-
58010 SUPPLIES	7,023	5,201	5,355	6,650	6,650	3,887	6,050	6,600	(50)	-0.8%
58015 CONCESSION SUPPLES-POOL	26,451	19,824	23,973	23,000	23,000	21,739	21,739	23,000	-	0.0%
58030 STREET MATERIALS	7,662	7,031	4,744	5,000	5,000	2,378	5,000	4,000	(1,000)	-20.0%
58040 DUMPING FEES	648	612	629	1,000	1,000	455	700	1,000	-	0.0%
58050 SNOW REMOVAL SUPPLIES	5,571	8,404	6,968	5,500	5,500	4,886	5,000	5,500	-	0.0%
58070 TREE REMOVAL	250	-	215	900	900	-	-	500	(400)	-44.4%
58090 MOSQUITO SPRAYING	630	630	473	700	700	-	-	700	-	0.0%
58110 STREET & TRAFFIC SIGNS	1,065	721	1,057	600	600	1,379	2,100	1,200	600	100.0%
58120 RENTAL EQUIPMENT	491	360	730	610	610	540	720	970	360	59.0%
58170 PHOTOGRAPHIC SUPPLIES	902	526	818	1,000	1,000	44	900	1,000	-	0.0%
58190 DISPATCH CAD ACCESS FEE	630	630	630	700	700	525	630	700	-	0.0%
58195 ECDC	149,269	166,020	186,302	208,405	208,405	155,286	213,668	234,000	25,595	12.3%
58200 ST. LOUIS COUNTY COMPUTER	1,200	753	753	800	800	640	770	800	-	0.0%
58220 REJIS MAINT & SUPPORT	31,624	30,905	29,741	37,625	37,625	25,254	37,000	35,000	(2,625)	-7.0%
58225 COMPUTER MAINT & SUPPORT	25,321	24,733	29,036	46,200	46,200	21,622	39,800	53,896	7,696	16.7%
58230 PRISONER EXPENSE	6,429	5,439	5,862	7,000	7,000	4,438	7,000	7,500	500	7.1%
58250 RECYCLING CENTER	-	-	-	100	100	-	-	100	-	0.0%
58260 PRISONER DETENTION	1,710	1,980	750	3,000	3,000	1,800	2,000	3,250	250	8.3%
58270 WEAPONS/AMMO/TRAINING	4,902	4,967	6,765	7,900	7,900	-	-	8,650	750	9.5%
58280 RECORDS DESTRUCTION	-	-	152	500	500	-	500	1,750	1,250	250.0%
58290 LEGAL PUBLICATIONS	511	922	342	550	550	563	913	600	50	9.1%
58300 CITY PUBLICATIONS	5,721	6,692	5,368	-	-	-	290	350	350	-
58310 MINOR EQUIPMENT	1,477	5,007	3,386	5,300	5,300	1,493	4,550	5,300	-	0.0%
58350 OXYGEN	1,468	1,398	1,225	1,800	1,800	1,593	1,450	1,800	-	0.0%

GENERAL FUND EXPENDITURES FOR BUDGET 2014

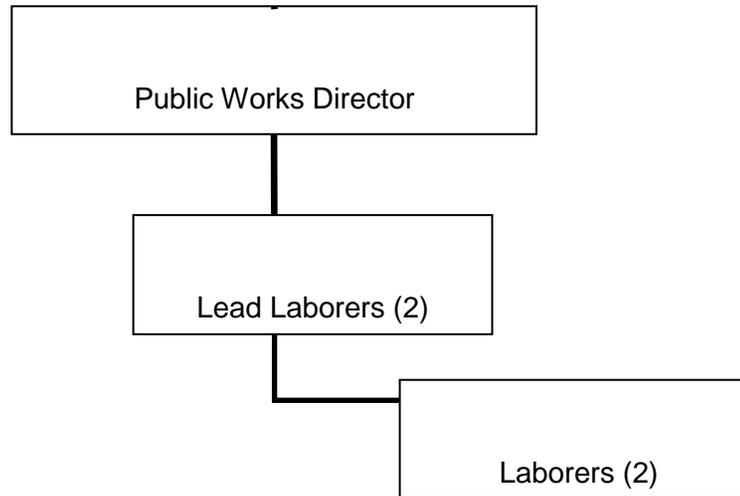
CITYWIDE

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
58360 PROTECTIVE GEAR	1,472	623	2,808	4,000	4,000	2,499	3,500	4,000	-	0.0%
58370 AMBULANCE SUPPLIES	12,961	16,229	14,942	16,000	16,000	10,961	14,500	16,000	-	0.0%
58380 GATEWAY AMBULANCE	22,086	20,788	22,722	21,700	21,700	12,468	21,000	22,500	800	3.7%
58390 COLLECTION FEES	125	325	-	-	-	2,512	-	-	-	-
58410 HOUSEHOLD SUPPLIES	711	970	797	1,000	1,000	268	1,000	1,000	-	0.0%
58500 ADVERTISING	2,309	1,314	2,826	3,000	3,000	2,250	3,000	3,000	-	0.0%
58510 NEWSLETTERS	5,422	6,720	8,354	6,000	6,000	6,580	6,580	6,000	-	0.0%
58570 AUDIT FEES	16,900	16,900	22,000	22,700	22,700	22,700	22,700	23,500	800	3.5%
58600 UNEMPLOYMENT CLAIMS	-	-	-	-	-	-	-	-	-	-
58605 LABOR NEGOTIATIONS LEGAL	-	-	-	-	-	1,260	5,000	36,000	-	-
58610 OTHER CONSULTING FEES	1,759	39,153	13,404	14,000	14,000	9,959	11,400	19,000	5,000	35.7%
58630 MUNICIPAL CODE UPDATE	-	1,108	2,248	2,800	2,800	1,124	2,250	2,800	-	0.0%
58810 PARK IMPROVEMENTS	395	-	-	-	-	-	3,200	-	-	-
58830 RENTAL SANITARY FACILITY	2,784	2,337	893	2,500	2,500	2,667	2,667	2,500	-	0.0%
58840 SHREWSBURIAN	1,500	2,786	2,929	3,000	3,000	1,717	2,900	2,700	(300)	-10.0%
58885 POOL MANAGEMENT	32,296	33,204	33,204	34,900	34,900	32,950	34,900	34,900	-	0.0%
58890 FIELD MANAGEMENT & MAINT	1,063	420	-	2,500	2,500	(256)	1,500	2,000	(500)	-20.0%
58910 STREET LIGHTING	108,603	99,281	90,996	100,000	100,000	49,832	100,000	100,000	-	0.0%
58970 MISSOURI MUNICIPAL CONF.	-	229	-	-	-	-	-	-	-	-
58980 CHAMBER/PUBLIC RELATIONS	582	74	5,730	800	800	700	800	800	-	0.0%
58990 ELECTIONS	1,872	2,146	1,703	2,500	2,500	1,977	2,500	2,500	-	0.0%
59010 SETTLEMENTS & INS. LOSSES	-	935	-	-	-	-	-	-	-	-
59050 HISTORICAL SOCIETY	-	-	-	-	1,000	-	1,000	500	-	-
59900 EMPLOYEE/COMM. RELATIONS	116	133	713	1,300	1,300	74	150	2,750	1,450	111.5%
59910 POOL CHEMICALS	-	-	-	-	-	-	-	-	-	-
59911 AQUATIC EXPENSE	1,193	512	2,683	1,500	1,500	3,527	3,527	3,000	1,500	100.0%
59913 SPORT/LEAGUE EXPENSE	2,227	1,174	807	1,200	1,200	1,092	1,200	1,200	-	0.0%
59914 FITNESS EXPENSE	24	62	427	1,000	1,000	1,195	1,000	1,000	-	0.0%
59916 CAMP-PARK PROG EXPENSE	3,933	3,890	4,584	5,600	5,600	5,325	5,600	5,600	-	0.0%
59917 PRESCHOOL EXPENSE	-	-	-	-	-	-	-	-	-	-
59918 ADULT INTRUCTIONAL EXPENSE	14,111	6,164	4,713	5,000	5,000	3,844	5,000	5,000	-	0.0%
59919 THEATRE EXPENSE	8,436	7,446	9,310	9,000	9,000	9,037	9,500	10,000	1,000	11.1%
59920 SPECIAL EVENTS EXPENSE	15,962	14,402	8,556	15,000	15,000	13,809	15,000	15,000	-	0.0%
59924 YOUTH INSTRUCTION EXPENSE	501	203	912	750	750	88	750	750	-	0.0%
59925 PRESCHOOL CAMP EXPENSE	1,492	2,034	1,610	2,000	2,000	1,453	1,400	3,000	1,000	50.0%
59905 100 YR CELEBRATION	-	-	18,788	25,000	25,000	9,743	15,000	-	(25,000)	-100.0%
TOTAL SPECIALIZED EXPENSE	\$ 563,849	\$ 592,407	\$ 611,285	\$ 692,815	\$ 693,815	\$ 474,601	\$ 669,214	\$ 756,641	\$ 62,826	9.1%
INSURANCE EXPENSE										
59970 LAW ENFORCE/CRIME BOND	\$ 17,031	\$ 14,391	\$ 16,650	\$ 17,045	\$ 17,045	\$ 15,603	\$ 17,045	\$ 20,719	\$ 3,674	21.6%
59971 PUBLIC OFFICIALS LIABILITY	9,774	10,389	11,352	12,033	12,033	10,580	12,033	13,625	1,592	13.2%
59972 PROPERTY INSURANCE	9,447	10,312	11,083	11,748	11,748	9,225	11,748	12,536	788	6.7%
59974 INLAND MARINE	2,581	1,591	1,649	2,400	2,400	2,026	2,400	2,545	145	6.0%
59975 GENERAL LIABILITY	13,719	12,494	14,490	15,360	15,360	11,563	15,360	17,246	1,886	12.3%
59977 VEHICLE INSURANCE	25,057	15,128	17,253	18,272	18,272	17,121	18,272	21,368	3,096	16.9%
59978 EARTHQUAKE	1,162	1,186	1,205	1,277	1,277	1,063	1,277	1,263	(14)	-1.1%
TOTAL INSURANCE EXPENSE	\$ 78,771	\$ 65,491	\$ 73,682	\$ 78,135	\$ 78,135	\$ 67,181	\$ 78,135	\$ 89,302	\$ 11,167	14.3%
DEBT PAYMENTS										
69190 MAINT/HANDLING ISSUE '99/08	\$ -	\$ 290	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
69510 PRINCIPAL PARK/STORM 99/08	-	49,000	140,000	-	-	-	-	140,000	140,000	-
69530 INTEREST PARK/STORM 99/08	-	16,856	33,115	-	-	-	-	10,000	10,000	-
TOTAL DEBT PAYMENTS	\$ -	\$ 66,146	\$ 173,415	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	-
TOTAL CITYWIDE	\$ 5,647,936	\$ 5,557,810	\$ 5,769,889	\$ 5,825,342	\$ 5,826,342	\$ 4,667,941	\$ 5,832,613	\$ 6,186,539	\$ 360,198	6.2%

PUBLIC WORKS DEPARTMENT

The Public Works Department is responsible for the construction, maintenance, and repair of the City's infrastructure systems, including parks, stormwater, streets, sidewalks, and signage.

Public Works Organizational Chart



GENERAL FUND EXPENDITURES FOR BUDGET 2014

PUBLIC WORKS - 110

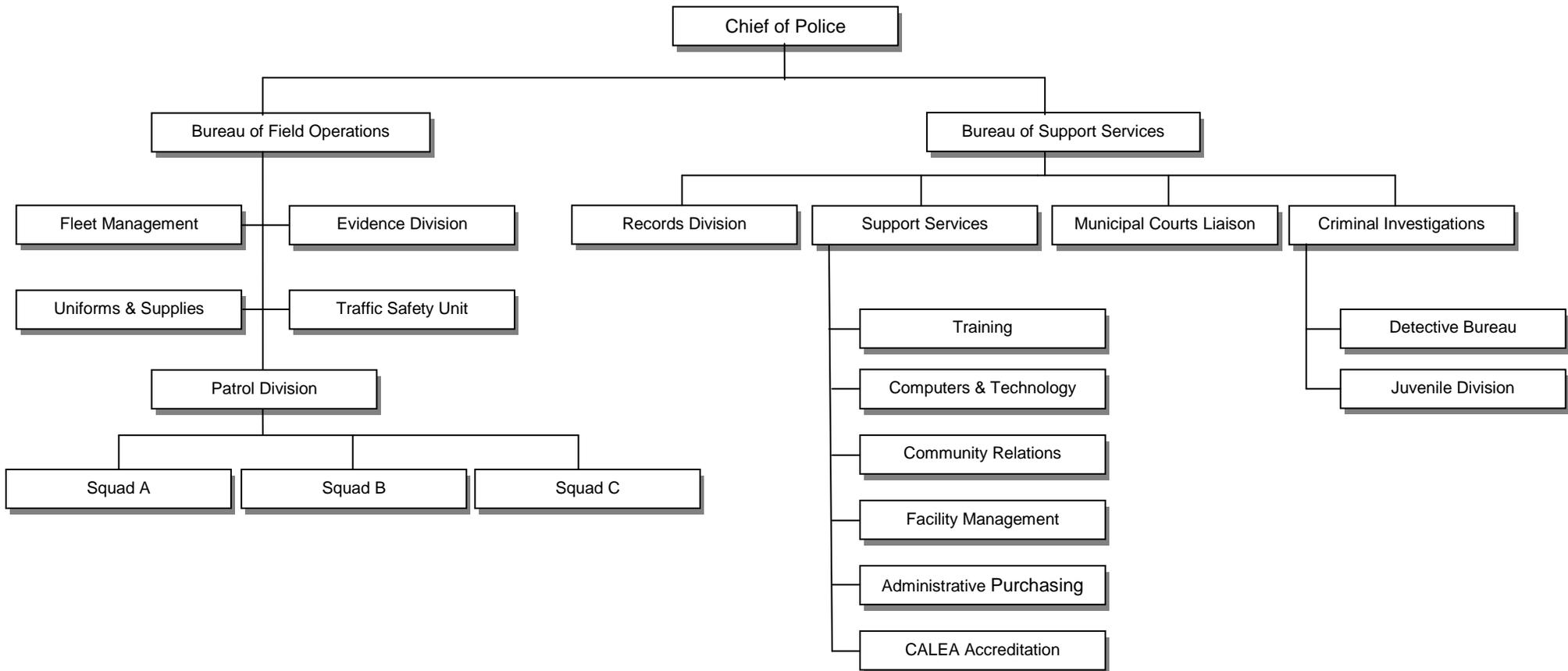
	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
SALARIES, WAGES										
51010 WAGES - FULL TIME	\$ 245,694	\$ 241,918	\$ 240,747	\$ 241,639	\$ 241,639	\$ 196,850	\$ 241,639	\$ 245,799	\$ 4,160	1.7%
51013 WAGES - LONGEVITY		21,029	22,648	24,904	24,904	19,524	24,904	25,812	908	3.6%
51015 ENGINEERING FEES	-	-	-	-	-	-	-	10,000	10,000	
51020 OVERTIME	-	-	-	-	-	-	-	-	-	
51030 PART TIME WAGES	14,387	-	-	-	-	-	-	-	-	
TOTAL SALARIES, WAGES	\$ 260,080	\$ 262,946	\$ 263,395	\$ 266,543	\$ 266,543	\$ 216,374	\$ 266,543	\$ 281,611	\$ 15,068	5.7%
BENEFITS										
52210 F.I.C.A.	\$ 19,465	\$ 19,704	\$ 19,806	\$ 20,577	\$ 20,577	\$ 16,259	\$ 20,577	\$ 21,926	\$ 1,349	6.6%
52230 HEALTH INSURANCE	21,312	27,776	29,014	33,385	33,385	29,403	34,797	34,558	1,173	3.5%
52231 LIFE/LONG TERM DISABILITY	1,035	1,152	1,149	1,180	1,180	1,085	1,204	1,183	2	0.2%
52232 FLEXIBLE SPENDING	4,588	1,177	74	61	61	73	85	77	17	27.3%
52250 LAGERS PENSION	11,463	14,956	14,397	13,327	13,327	10,819	13,397	10,772	(2,555)	-19.2%
52260 INSURANCE OPTOUT INCENTIVE	-	-	535	-	-	-	-	-	-	0.0%
52270 CLOTHING ALLOWANCE	959	504	870	1,000	1,000	711	1,000	1,000	-	0.0%
53380 WORKERS COMPENSATION INS.	10,155	8,495	10,775	11,575	11,575	10,534	12,720	13,450	1,875	16.2%
TOTAL BENEFITS	\$ 68,976	\$ 73,764	\$ 76,619	\$ 81,105	\$ 81,105	\$ 68,884	\$ 83,780	\$ 82,966	\$ 1,861	2.3%
OFFICE EXPENSE										
54010 TELEPHONES	\$ 1,446	\$ 1,317	\$ 1,019	\$ 1,300	\$ 1,300	\$ 1,028	\$ 1,300	\$ 1,300	\$ -	0.0%
54020 CELLULAR PHONES	1,474	1,650	1,648	1,500	1,500	1,225	1,500	1,400	(100)	-6.7%
54030 DUES & SUBSCRIPTIONS	-	-	-	-	-	72	72	-	-	
54110 MAINT/REPAIRS OFFICE EQUIP.	-	-	60	75	75	-	-	75	-	0.0%
54170 MISCELLANEOUS	111	404	340	250	250	136	250	250	-	0.0%
54670 POSTAGE	3	10	4	25	25	3	5	25	-	0.0%
54810 OFFICE SUPPLIES	140	111	177	100	100	136	136	100	-	0.0%
TOTAL OFFICE EXPENSE	\$ 3,174	\$ 3,493	\$ 3,248	\$ 3,250	\$ 3,250	\$ 2,600	\$ 3,263	\$ 3,150	\$ (100)	-3.1%
VEHICLE EXPENSE										
55510 GAS & OIL	\$ 13,583	\$ 15,296	\$ 11,369	\$ 12,500	\$ 12,500	\$ 7,987	\$ 11,500	\$ 12,000	\$ (500)	-4.0%
55530 TIRES & REPAIRS	1,527	315	3,545	2,000	2,000	1,911	1,911	2,000	-	0.0%
TOTAL VEHICLE EXPENSE	\$ 15,110	\$ 15,611	\$ 14,914	\$ 14,500	\$ 14,500	\$ 9,898	\$ 13,411	\$ 14,000	\$ (500)	-3.4%
REPAIRS										
56020 BACKHOE REPAIRS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
56030 VEHICLE REPAIRS	1,729	2,766	2,614	4,000	4,000	780	2,000	3,000	(1,000)	-25.0%
56070 STREET SWEEPER REPAIRS	-	-	-	-	-	-	-	-	-	0.0%
56080 HEAVY EQUIPMENT REPAIRS	1,486	1,946	1,987	5,000	5,000	758	1,800	3,000	(2,000)	-40.0%
56150 OTHER REPAIRS	3,875	2,460	4,584	3,500	3,500	1,880	3,000	3,000	(500)	-14.3%
TOTAL REPAIRS	\$ 7,090	\$ 7,173	\$ 9,185	\$ 12,500	\$ 12,500	\$ 3,418	\$ 6,800	\$ 9,000	\$ (3,500)	-28.0%
FACILITY EXPENSE										
57010 FACILITY MAINTENANCE	\$ 1,495	\$ 1,938	\$ 576	\$ 2,000	\$ 2,000	\$ 1,765	\$ 2,000	\$ 2,000	\$ -	0.0%
57030 JANITOR SUPPLIES	375	353	326	400	400	-	350	400	-	0.0%
57070 UTILITIES	8,520	6,783	5,782	8,000	8,000	4,976	6,400	7,000	(1,000)	-12.5%
TOTAL FACILITY EXPENSE	\$ 10,389	\$ 9,074	\$ 6,685	\$ 10,400	\$ 10,400	\$ 6,741	\$ 8,750	\$ 9,400	\$ (1,000)	-9.6%
SPECIALIZED EXPENSE										
58000 MEDICAL & PSYCHOLOGICAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
58001 EDUCATION & TRAINING	-	-	-	-	-	-	-	-	-	
58002 CONFERENCE & MEETINGS	-	-	-	-	-	-	-	-	-	
58010 SUPPLIES	3,026	1,079	1,334	2,000	2,000	966	1,200	2,000	-	0.0%
58030 STREET MATERIALS	7,662	7,031	4,744	5,000	5,000	2,378	5,000	4,000	(1,000)	-20.0%
58040 DUMPING FEES	648	612	629	1,000	1,000	455	700	1,000	-	0.0%
58050 SNOW REMOVAL SUPPLIES	5,571	8,404	6,968	5,500	5,500	4,886	5,000	5,500	-	0.0%
58070 TREE REMOVAL	250	-	215	900	900	-	-	500	(400)	-44.4%
58090 MOSQUITO SPRAYING	630	630	473	700	700	-	-	700	-	0.0%
58110 STREET & TRAFFIC SIGNS	1,065	721	1,057	600	600	1,379	2,100	1,200	600	100.0%
58120 RENTAL EQUIPMENT	131	-	-	250	250	-	-	250	-	0.0%
58250 RECYCLING CENTER	-	-	-	100	100	-	-	100	-	0.0%
58290 LEGAL PUBLICATIONS	-	-	-	-	-	-	-	-	-	
58310 MINOR EQUIPMENT	382	484	694	1,000	1,000	136	250	1,000	-	0.0%
58610 OTHER CONSULTING FEES	-	-	2,484	-	-	-	-	2,500	2,500	
TOTAL SPECIALIZED EXPENSE	\$ 19,365	\$ 18,961	\$ 18,596	\$ 17,050	\$ 17,050	\$ 10,200	\$ 14,250	\$ 18,750	\$ 1,700	10.0%
TOTAL PUBLIC WORKS EXP.	\$ 384,185	\$ 391,022	\$ 392,642	\$ 405,348	\$ 405,348	\$ 318,114	\$ 396,797	\$ 418,877	\$ 13,529	3.3%

POLICE DEPARTMENT

The police department is a service organization dedicated to responding to the needs of our community and strives to provide exceptional police services in a manner that is responsive to community concerns.

The department is committed to the Prevention of crime and the protection of life and property; the preservation of peace, order and safety; the enforcement of laws and ordinances and; the safeguarding of Constitutional guarantees.

Police Department Organizational Chart



GENERAL FUND EXPENDITURES FOR BUDGET 2014

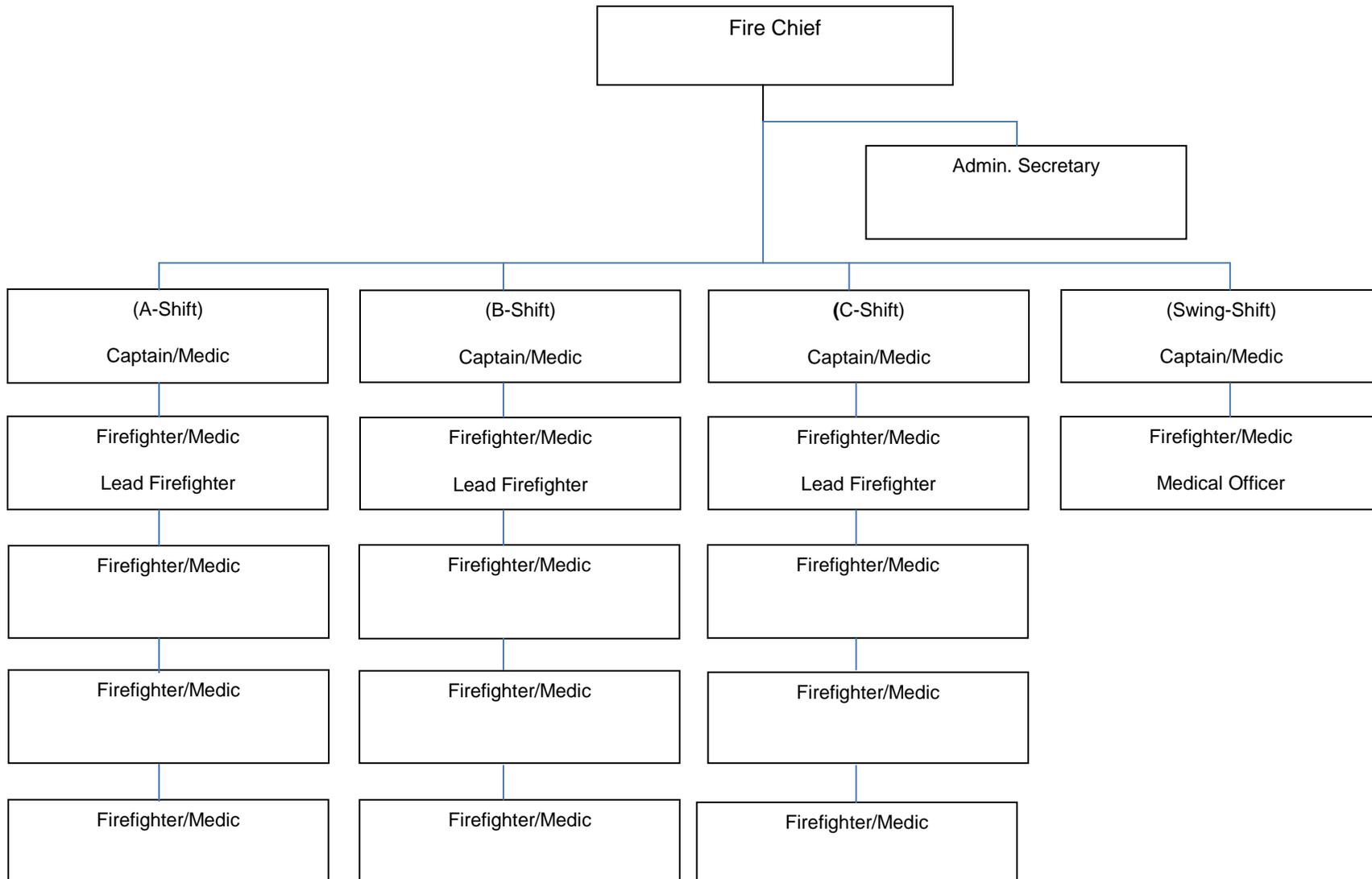
POLICE - 120

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
SALARIES, WAGES										
51010 WAGES - FULL TIME	\$ 1,158,541	\$ 1,070,578	\$ 1,054,862	\$ 1,051,532	\$ 1,051,532	\$ 845,637	\$ 1,051,532	\$ 1,051,617	\$ 85	0.0%
51013 WAGES - LONGEVITY		\$ 67,906	\$ 65,633	64,911	64,911	51,947	64,911	69,566	4,655	7.2%
51020 OVERTIME	5,487	10,214	5,241	15,900	15,900	11,752	15,900	20,900	5,000	31.4%
51030 PART TIME WAGES	-	-	-	-	-	-	-	-	-	-
TOTAL SALARIES, WAGES	\$ 1,164,028	\$ 1,148,699	\$ 1,125,736	\$ 1,132,343	\$ 1,132,343	\$ 909,336	\$ 1,132,343	\$ 1,142,083	\$ 9,740	0.9%
BENEFITS										
52210 F.I.C.A.	\$ 87,653	\$ 86,580	\$ 85,173	\$ 87,219	\$ 87,219	\$ 69,184	\$ 87,219	\$ 88,409	\$ 1,190	1.4%
52230 HEALTH INSURANCE	148,075	159,177	166,265	185,472	185,472	156,251	185,381	187,888	2,416	1.3%
52231 LIFE/LONG TERM DISABILITY	4,801	4,761	4,706	4,926	4,926	4,386	4,873	4,930	4	0.1%
52232 FLEXIBLE SPENDING	25,766	5,858	333	304	304	219	256	310	6	1.9%
52250 LAGERS PENSION	66,192	78,141	85,835	100,055	100,055	77,799	93,253	108,156	8,101	8.1%
52260 INSURANCE OPTOUT INCENTIVE	3,870	4,287	6,513	7,768	7,768	8,426	10,954	13,590	5,822	74.9%
52270 CLOTHING ALLOWANCE	3,888	7,866	7,512	14,600	14,600	3,699	10,480	15,600	1,000	6.8%
53380 WORKERS COMPENSATION INS.	25,039	21,377	22,660	22,659	22,659	22,368	27,109	28,364	5,705	25.2%
TOTAL BENEFITS	\$ 365,284	\$ 368,048	\$ 378,996	\$ 423,004	\$ 423,004	\$ 342,332	\$ 419,525	\$ 447,246	\$ 24,242	5.7%
OFFICE EXPENSE										
54010 TELEPHONES	\$ 3,341	\$ 3,350	\$ 3,037	\$ 4,000	\$ 4,000	\$ 2,344	\$ 3,500	\$ 4,000	\$ -	0.0%
54020 CELLULAR PHONES	1,673	1,563	1,581	2,000	2,000	1,650	1,980	2,000	-	0.0%
54030 DUES & SUBSCRIPTIONS	1,152	831	1,047	1,500	1,500	957	1,500	1,635	135	9.0%
54050 PRINTING	2,609	2,988	2,009	3,580	3,580	562	3,000	3,000	(580)	-16.2%
54080 COPIER LEASE, OVERAGES	-	-	-	-	-	-	-	-	-	-
54110 MAINT/REPAIRS OFFICE EQUIP.	225	401	-	1,000	1,000	-	500	1,000	-	0.0%
54120 COMPUTER HARDWARE REPAIR	400	-	497	1,000	1,000	359	500	1,000	-	0.0%
54170 MISCELLANEOUS	991	808	1,018	3,250	3,250	119	3,250	5,050	1,800	55.4%
54670 POSTAGE	375	270	207	630	630	193	500	630	-	0.0%
54810 OFFICE SUPPLIES	4,651	4,721	4,406	5,475	5,475	2,828	5,000	5,000	(475)	-8.7%
TOTAL OFFICE EXPENSE	\$ 15,416	\$ 14,932	\$ 13,803	\$ 22,435	\$ 22,435	\$ 9,012	\$ 19,730	\$ 23,315	\$ 880	3.9%
VEHICLE EXPENSE										
55510 GAS & OIL	\$ 37,485	\$ 45,809	\$ 49,165	\$ 52,000	\$ 52,000	\$ 38,928	\$ 49,000	\$ 49,000	\$ (3,000)	-5.8%
55520 CAR WASHES	1,999	1,999	1,999	2,150	2,150	1,703	2,050	2,150	-	0.0%
55530 TIRES & REPAIRS	2,349	3,419	2,458	4,500	4,500	1,541	4,000	4,500	-	0.0%
TOTAL VEHICLE EXPENSE	\$ 41,833	\$ 51,227	\$ 53,622	\$ 58,650	\$ 58,650	\$ 42,171	\$ 55,050	\$ 55,650	\$ (3,000)	-5.1%
REPAIRS										
56010 CAR REPAIRS	\$ 7,396	\$ 14,058	\$ 12,527	\$ 20,000	\$ 20,000	\$ 11,242	\$ 19,000	\$ 20,000	\$ -	0.0%
56110 RADIO REPAIRS	460	796	181	2,200	2,200	1,442	2,200	3,200	1,000	45.5%
56130 RADAR REPAIRS	705	364	1,023	2,500	2,500	646	2,200	2,500	-	0.0%
56150 OTHER REPAIRS	150	48	323	500	500	161	400	500	-	0.0%
TOTAL REPAIRS	\$ 8,712	\$ 15,266	\$ 14,054	\$ 25,200	\$ 25,200	\$ 13,490	\$ 23,800	\$ 26,200	\$ 1,000	4.0%
SPECIALIZED EXPENSE										
58000 MEDICAL & PSYCHOLOGICAL	\$ 97.00	\$ 1,137.00	\$ 946	\$ 2,225	\$ 2,225	\$ 65.00	\$ 2,000	\$ 2,925	\$ 700	31.5%
58001 EDUCATION & TRAINING	-	-	-	-	-	-	-	2,500	2,500	-
58002 CONFERENCE & MEETINGS	2,774	2,242	3,714	2,500	2,500	1,309	1,309	4,050	1,550	62.0%
58004 CALEA ACCREDITATION	3,435	4,006	3,209	4,000	4,000	3,600	3,800	5,000	1,000	25.0%
58010 SUPPLIES	1,212	1,338	1,039	1,500	1,500	1,500	1,500	1,500	-	0.0%
58170 PHOTOGRAPHIC SUPPLIES	421	462	160	500	500	-	400	500	-	0.0%
58190 DISPATCH CAD ACCESS FEE	630	630	630	700	700	525	630	700	-	0.0%
58195 ECDC-DISPATCHING FEES	149,269	166,020	186,302	208,405	208,405	155,286	213,668	234,000	25,595	12.3%
58200 ST. LOUIS COUNTY COMPUTER	1,200	753	753	800	800	640	770	800	-	0.0%
58220 REJIS MAINTENANCE & SUPPOR	31,624	30,905	29,741	37,625	37,625	25,254	37,000	35,000	(2,625)	-7.0%
58225 COMPUTER MAINT & SUPPORT	500	1,200	809	1,200	1,200	500	1,000	1,200	-	0.0%
58230 PRISONER EXPENSE	6,429	5,439	5,862	7,000	7,000	4,438	7,000	7,500	500	7.1%
58270 WEAPONS/AMMO/TRAINING	4,902	4,967	6,765	7,900	7,900	-	-	8,650	750	9.5%
58280 PROPERTY/REC DESTRUCTION	-	-	-	-	-	-	-	1,000	1,000	-
58310 MINOR EQUIPMENT	463	3,082	1,557	2,300	2,300	220	2,300	2,300	-	0.0%
58610 CONSULTING SERVICES	-	-	-	-	-	-	-	-	-	-
TOTAL SPECIALIZED EXPENSE	\$ 202,955	\$ 222,181	\$ 241,488	\$ 276,655	\$ 276,655	\$ 191,837	\$ 271,377	\$ 307,625	\$ 30,970	11.2%
TOTAL POLICE DEPARTMENT	\$ 1,798,227	\$ 1,820,353	\$ 1,827,698	\$ 1,938,286	\$ 1,938,286	\$ 1,508,179	\$ 1,921,825	\$ 2,002,119	\$ 63,833	3.3%

FIRE DEPARTMENT

The Shrewsbury Fire Department provides fire protection throughout the corporate limits of the City. Services are provided from one fire station manned by 18 full-time firefighters, of which 15 are licensed paramedics.

Fire Department Organizational Chart



GENERAL FUND EXPENDITURES FOR BUDGET 2014

FIRE - 130

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
SALARIES, WAGES										
51010 WAGES - FULL TIME	\$ 1,147,775	\$ 1,094,164	\$ 1,076,760	\$ 1,080,672	\$ 1,080,672	\$ 862,519	\$ 1,080,672	\$ 1,087,032	\$ 6,360	0.6%
51013 WAGES - LONGEVITY		68,212	66,245	70,158	70,158	56,450	70,158	72,682	2,524	3.6%
51020 OVERTIME	76,616	55,025	83,272	79,678	79,678	55,457	79,678	72,714	(6,964)	-8.7%
51030 PART TIME WAGES	-	-	-	-	-	-	-	-	-	0.0%
TOTAL SALARIES, WAGES	\$ 1,224,391	\$ 1,217,401	\$ 1,226,277	\$ 1,230,508	\$ 1,230,508	\$ 974,426	\$ 1,230,508	\$ 1,232,428	\$ 1,920	0.2%
BENEFITS										
52210 F.I.C.A.	\$ 91,399	\$ 90,562	\$ 91,557	\$ 88,038	\$ 88,038	\$ 73,222	\$ 89,000	\$ 94,281	\$ 6,243	7.1%
52230 HEALTH INSURANCE	130,661	155,451	178,615	200,773	200,773	175,671	207,067	207,826	7,053	3.5%
52231 LIFE/LONG TERM DISABILITY	4,514	4,817	4,659	4,972	4,972	4,450	4,933	4,935	(37)	-0.7%
52232 FLEXIBLE SPENDING	23,294	5,622	795	730	730	729	853	852	122	16.7%
52250 LAGERS PENSION	75,447	89,986	94,970	94,749	94,749	72,577	88,597	75,977	(18,777)	-19.8%
52260 INSURANCE OPTOUT INCENTIVE	1,935	2,325	1,609	2,589	2,589	2,025	2,437	-	(2,589)	-100.0%
52270 CLOTHING ALLOWANCE	5,909	4,495	6,812	7,000	7,000	4,280	7,000	7,000	-	0.0%
53380 WORKERS COMPENSATION INS.	42,814	36,126	40,051	41,848	41,848	44,749	54,580	57,156	15,308	36.6%
TOTAL BENEFITS	\$ 375,973	\$ 389,384	\$ 419,067	\$ 440,700	\$ 440,700	\$ 377,704	\$ 454,468	\$ 448,027	\$ 7,328	1.7%
OFFICE EXPENSE										
54010 TELEPHONES	\$ 2,865	\$ 2,721	\$ 1,782	\$ 2,400	\$ 2,400	\$ 1,782	\$ 2,325	\$ 2,400	\$ -	0.0%
54020 CELLULAR PHONES	1,899	1,797	2,053	2,400	2,400	1,723	2,200	2,400	-	0.0%
54030 DUES & SUBSCRIPTIONS	1,742	2,924	3,309	2,200	2,200	2,604	2,604	3,000	800	36.4%
54050 PRINTING	407	92	97	400	400	-	200	400	-	0.0%
54080 COPIER LEASE, OVERAGES	-	-	-	-	-	-	-	-	-	0.0%
54110 MAINT/REPAIRS OFFICE EQUIP.	-	-	-	-	-	-	-	-	-	0.0%
54170 MISCELLANEOUS	354	231	249	300	300	189	300	300	-	0.0%
54670 POSTAGE	404	340	583	500	500	345	500	500	-	0.0%
54810 OFFICE SUPPLIES	1,539	1,864	1,652	3,000	3,000	1,208	2,600	3,000	-	0.0%
TOTAL OFFICE EXPENSE	\$ 9,209	\$ 9,968	\$ 9,727	\$ 11,200	\$ 11,200	\$ 7,850	\$ 10,729	\$ 12,000	\$ 800	7.1%
VEHICLE EXPENSE										
55510 GAS & OIL	\$ 15,375	\$ 21,190	\$ 23,789	\$ 18,000	\$ 18,000	\$ 18,709	\$ 19,500	\$ 18,000	\$ -	0.0%
55530 TIRES & REPAIRS	32	3,238	220	4,000	4,000	4,008	5,000	5,000	1,000	25.0%
TOTAL VEHICLE EXPENSE	\$ 15,407	\$ 24,429	\$ 24,009	\$ 22,000	\$ 22,000	\$ 22,717	\$ 24,500	\$ 23,000	\$ 1,000	4.5%
REPAIRS										
56030 VEHICLE REPAIRS	\$ 10,429	\$ 11,704	\$ 16,955	\$ 16,000	\$ 16,000	\$ 26,587	\$ 27,000	\$ 18,000	\$ 2,000	12.5%
56110 RADIO REPAIRS	-	550	6	400	400	494	494	400	-	0.0%
56150 OTHER REPAIRS	3,218	3,484	5,701	6,000	6,000	3,926	4,500	6,000	-	0.0%
TOTAL REPAIRS EXPENSE	\$ 13,648	\$ 15,738	\$ 22,662	\$ 22,400	\$ 22,400	\$ 31,007	\$ 31,994	\$ 24,400	\$ 2,000	8.9%
FACILITY EXPENSE										
57010 FACILITY MAINTENANCE	\$ 2,377	\$ 4,661	\$ 3,550	\$ 4,000	\$ 4,000	\$ 3,463	\$ 3,463	\$ 4,000	-	0.0%
57030 JANITOR SUPPLIES	1,588	1,497	1,823	1,800	1,800	1,637	1,775	1,800	-	0.0%
TOTAL FACILITY EXPENSE	\$ 3,965	\$ 6,158	\$ 5,373	\$ 5,800	\$ 5,800	\$ 5,100	\$ 5,238	\$ 5,800	\$ -	0.0%
SPECIALIZED EXPENSE										
58000 MEDICAL & PSYCHOLOGICAL	\$ 2,382	\$ 1,097	\$ 2,739	\$ 2,500	\$ 2,500	\$ 616	\$ 1,000	\$ 2,500	\$ -	0.0%
58001 EDUCATION & TRAINING	1,634	3,669	45	2,500	2,500	1,213	2,500	2,500	-	0.0%
58002 CONFERENCE & MEETINGS	45	90	-	1,000	1,000	-	-	1,000	-	0.0%
58005 PUBLIC EDUCATION	45	-	50	-	-	354	-	-	-	0.0%
58170 PHOTOGRAPHIC SUPPLIES	298	-	-	-	-	-	-	-	-	0.0%
58225 COMPUTER MAINT & SUPPORT	3,821	3,694	3,742	5,000	5,000	2,684	3,800	5,000	-	0.0%
58310 MINOR EQUIPMENT	632	805	1,223	1,500	1,500	842	1,500	1,500	-	0.0%
58350 OXYGEN	1,468	1,398	1,225	1,800	1,800	1,593	1,450	1,800	-	0.0%
58360 PROTECTIVE GEAR	1,472	623	2,808	4,000	4,000	2,499	3,500	4,000	-	0.0%
58370 AMBULANCE SUPPLIES	12,961	16,229	14,942	16,000	16,000	10,961	14,500	16,000	-	0.0%
58380 GATEWAY AMBULANCE SERVICE	22,086	20,788	22,722	21,700	21,700	12,468	21,000	22,500	800	3.7%
58390 COLLECTION FEES	125	325	-	-	-	2,512	-	-	-	0.0%
58410 HOUSEHOLD SUPPLIES	711	970	797	1,000	1,000	268	1,000	1,000	-	0.0%
TOTAL SPECIALIZED EXPENSE	\$ 47,681	\$ 49,688	\$ 50,293	\$ 57,000	\$ 57,000	\$ 36,009	\$ 50,250	\$ 57,800	\$ 800	1.4%
TOTAL FIRE DEPARTMENT	\$ 1,690,275	\$ 1,712,765	\$ 1,757,408	\$ 1,789,607	\$ 1,789,607	\$ 1,454,814	\$ 1,807,687	\$ 1,803,455	\$ 13,848	0.8%

ADMINISTRATION DEPARTMENT

The administrative department functions primarily as the centralized head of all municipal government activity, departmental operation, and interaction with external entities. The department's ultimate goal is to ensure the delivery of citywide services to the residents of Shrewsbury in the most efficacious, equitable and cost-effective manner. This department serves as the liaison to a number of city boards, committees, and quasi-governmental entities such as the Board of Aldermen, the Plan Commission, the Board of Adjustment, and the Shrewsbury Improvement Corporation. The department also functions as the economic development division and public relations division of the City.

The department is sub-divided into several divisions:

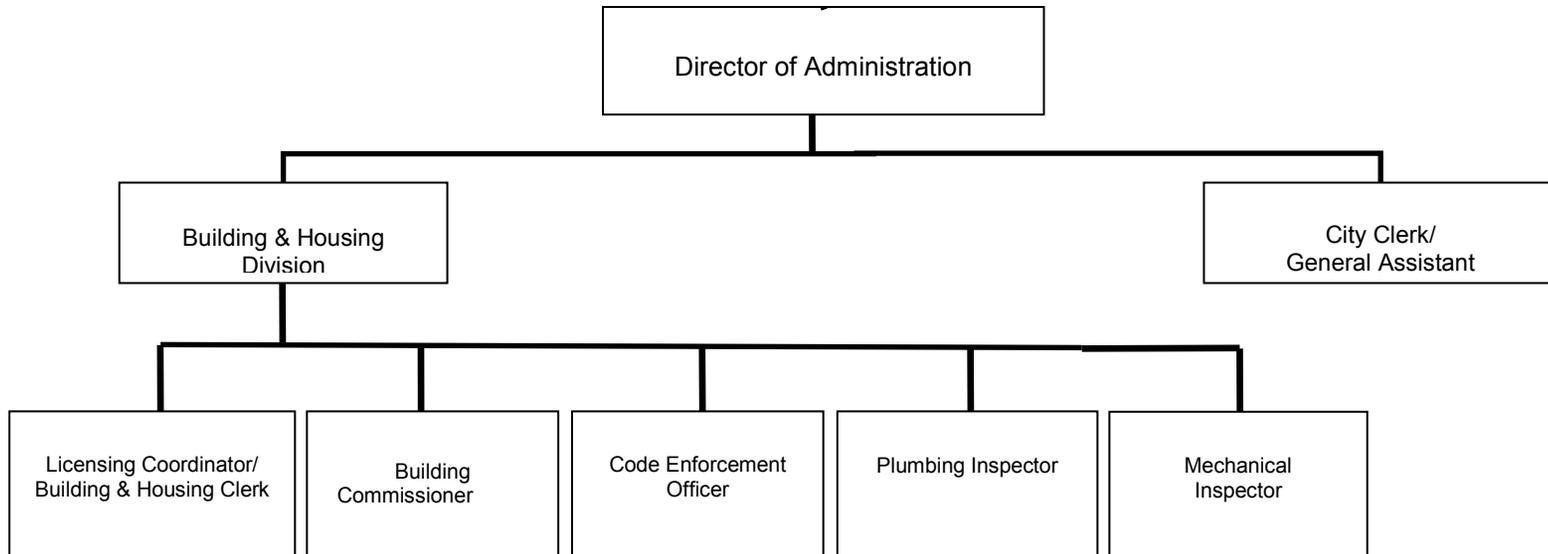
The Licensing Department is responsible for the review, processing, and issuance of all permits and licenses (including business licenses and liquor licenses).

The Building and Housing Department handles all matters related to the review and issuance of occupancy permits, building permits, plumbing permits and mechanical permits.

This division also handles matters pertaining to property violations, zoning and land use.

The City Clerk's office serves as the custodian of records, and is responsible for a number of duties, including maintaining all ordinances, resolutions, and proclamations, keeping record of proceedings for the various boards and committees, and maintaining record systems.

Department of Administration Organizational Chart



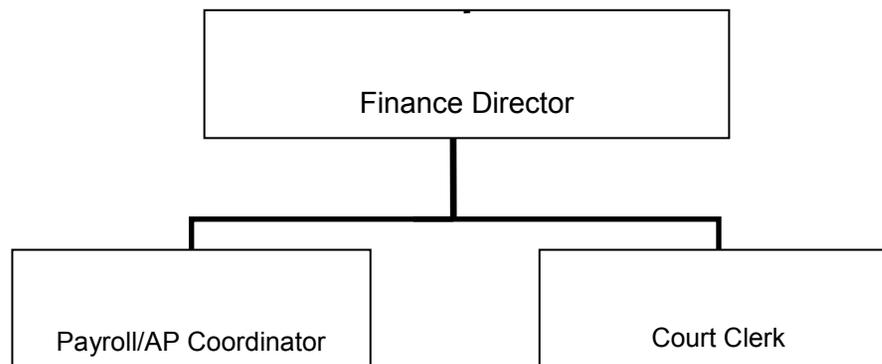
FINANCE DEPARTMENT

The Finance Department is responsible for coordinating and monitoring all fiscal matters concerning the City of Shrewsbury. The Department is responsible for payroll; collecting revenues and paying expenditures; analyzing and monitoring the City's investments; developing the annual operating budget; providing the Board of Aldermen and the Mayor with short and long-term financial forecasts and advice regarding financial affairs of the City; administering the property and liability insurance programs and overall risk management; coordinating efforts with public accountants to accomplish an independent annual audit of the City's operation; and overseeing all accounts receivable and the Municipal Court operations.

The Finance Department is also responsible for providing leadership and direction to Rejis, the City's technology service provider, to ensure the City's IT Infrastructure is fully integrated and operational.

The Finance Department's budget is combined with the 140 Administration budget.

Finance Department Organizational Chart



GENERAL FUND EXPENDITURES FOR BUDGET 2014

ADMINISTRATION - 140

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
SALARIES, WAGES										
51010 WAGES - FULL TIME	\$ 326,603	\$ 155,347	\$ 162,826	\$ 173,125	\$ 173,125	\$ 139,051	\$ 173,125	\$ 173,125	\$ -	0.0%
51013 WAGES -LONGEVITY	-	-	-	-	-	-	-	-	-	0.0%
51020 OVERTIME	-	-	116	-	-	-	-	-	-	0.0%
51030 PART TIME WAGES	-	-	-	-	-	-	-	-	-	0.0%
*51070 SALARIES ELECTED OFFICIALS	32,585	33,600	-	-	-	-	-	-	-	0.0%
51090 SALARIES OTHER OFFICIALS	7,385	-	-	-	-	-	-	-	-	0.0%
TOTAL SALARIES, WAGES	\$ 366,572	\$ 188,947	\$ 162,941	\$ 173,125	\$ 173,125	\$ 139,051	\$ 173,125	\$ 173,125	\$ -	0.0%
BENEFITS										
52210 F.I.C.A.	\$ 23,860	\$ 14,187	\$ 12,126	\$ 13,244	\$ 13,244	\$ 10,342	\$ 13,244	\$ 13,244	\$ 0	0.0%
52230 HEALTH INSURANCE	18,236	25,883	31,414	36,167	36,167	31,251	36,982	37,438	1,271	3.5%
52231 LIFE/LONG TERM DISABILITY	806	655	722	803	803	736	819	796	(7)	-0.8%
52232 FLEXIBLE SPENDING	3,763	714	81	61	61	73	85	77	16	27.0%
52250 LAGERS PENSION	7,449	6,344	8,212	8,656	8,656	6,725	8,390	6,919	(1,737)	-20.1%
52260 INSURANCE OPTOUT INCENTIVE	3,976	1,020	-	-	-	-	-	-	-	0.0%
52270 CLOTHING ALLOWANCE	224	-	-	-	-	-	-	-	-	0.0%
52280 TELEPHONE ALLOWANCE	-	-	-	-	-	-	-	-	-	0.0%
52290 CAR ALLOWANCE	1,600	-	-	-	-	-	-	-	-	0.0%
52295 STAFF MILEAGE	-	305	429	1,375	1,375	420	650	700	(675)	-49.1%
53380 WORKERS COMPENSATION INS.	1,003	795	830	695	695	785	949	932	237	34.1%
TOTAL BENEFITS	\$ 60,917	\$ 49,902	\$ 53,814	\$ 61,001	\$ 61,001	\$ 50,330	\$ 61,118	\$ 60,107	\$ (894)	-1.5%
OFFICE EXPENSE										
54010 TELEPHONES	\$ 5,706	\$ 5,859	\$ 4,144	\$ 5,220	\$ 5,220	\$ 4,168	\$ 5,000	\$ 5,500	\$ 280	5.4%
54020 CELLULAR PHONES	(18)	125	1,238	1,020	1,020	947	1,074	1,636	616	60.4%
54030 DUES & SUBSCRIPTIONS	465	125	505	500	500	367	500	500	-	0.0%
54050 PRINTING	1,534	932	718	800	800	976	1,283	1,382	582	72.8%
54080 COPIER LEASE, OVERAGES	-	-	-	-	-	-	-	-	-	0.0%
54110 MAINT/REPAIRS OFFICE EQUIP.	2,826	2,300	277	1,500	1,500	220	350	350	(1,150)	-76.7%
54170 MISCELLANEOUS	408	1,503	896	1,000	1,000	844	1,000	1,000	-	0.0%
54670 POSTAGE	2,336	3,016	2,810	4,000	4,000	2,216	3,118	4,000	-	0.0%
54810 OFFICE SUPPLIES	2,044	2,384	3,454	1,900	1,900	2,624	3,616	4,500	2,600	136.8%
TOTAL OFFICE EXPENSE	\$ 15,301	\$ 16,244	\$ 14,043	\$ 15,940	\$ 15,940	\$ 12,362	\$ 15,941	\$ 18,868	\$ 2,928	18.4%
SPECIALIZED EXPENSE										
58001 EDUCATION & TRAINING	-	-	-	1,000	1,000	1,548	1,548	1,500	\$ 500	50.0%
58002 CONFERENCE & MEETINGS	\$ 1,372	\$ 1,224	\$ 735	\$ 1,500	\$ 1,500	\$ 1,182	\$ 1,500	\$ 2,000	500	33.3%
58120 RENTAL EQUIPMENT	360	360	730	360	360	540	720	720	360	100.0%
58225 COMPUTER MAINT & SUPPORT	-	-	1,150	15,000	15,000	2,791	10,000	15,000	-	0.0%
58290 LEGAL PUBLICATIONS	-	-	127	200	200	563	563	250	50	25.0%
58300 CITY PUBLICATIONS	-	-	-	-	-	-	-	-	-	0.0%
58310 MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	0.0%
58570 AUDIT FEES	16,900	16,900	22,000	22,700	22,700	22,700	22,700	23,500	800	3.5%
58610 OTHER CONSULTING FEES	1,500	1,600	1,500	1,500	1,500	1,400	1,400	1,500	-	0.0%
58630 MUNICIPAL CODE UPDATE	-	1,108	2,248	2,800	2,800	1,124	2,250	2,800	-	0.0%
TOTAL SPECIALIZED EXPENSE	\$ 20,132	\$ 21,192	\$ 28,490	\$ 45,060	\$ 45,060	\$ 31,847	\$ 40,681	\$ 47,270	\$ 2,210	4.9%
TOTAL ADMINISTRATION	\$ 462,922	\$ 276,285	\$ 259,289	\$ 295,126	\$ 295,126	\$ 233,591	\$ 290,865	\$ 299,370	\$ 4,244	1.4%

*Salaries of Elected Officials moved to Org Unit 190, Elected Officials/Other Departmental budget beginning FY 2012

GENERAL FUND EXPENDITURES FOR BUDGET 2014

BUILDING & HOUSING - 150

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>SALARIES, WAGES</u>										
51010 WAGES - FULL TIME	\$ 30,484	\$ 30,416	\$ 31,895	\$ 31,912	\$ 31,912	\$ 25,775	\$ 31,912	\$ 31,912	\$ (0)	0.0%
51013 WAGES - LONGEVITY		694	966	1,207	1,207	967	1,207	1,446	239	19.8%
51015 ENGINEERING FEES	1,800	-	-	-	-	-	-	-	-	0.0%
51090 SALARIES OTHER OFFICIALS	<u>45,042</u>	<u>38,500</u>	<u>38,119</u>	<u>38,500</u>	<u>38,500</u>	<u>37,638</u>	<u>45,700</u>	<u>46,000</u>	<u>7,500</u>	<u>19.5%</u>
TOTAL SALARIES, WAGES	\$ 77,326	\$ 69,609	\$ 70,980	\$ 71,619	\$ 71,619	\$ 64,380	\$ 78,819	\$ 79,358	\$ 7,739	10.8%
<u>BENEFITS</u>										
52210 F.I.C.A.	\$ 5,681	\$ 5,252	\$ 5,363	\$ 5,479	\$ 5,479	\$ 4,870	\$ 6,000	\$ 6,109	\$ 630	11.5%
52230 HEALTH INSURANCE	2,926	3,840	4,227	4,637	4,637	4,084	4,637	4,800	163	3.5%
52231 LIFE/LONG TERM DISABILITY	150	155	159	165	165	151	169	169	4	2.4%
52232 FLEXIBLE SPENDING	790	220	60	61	61	73	75	77	16	27.0%
52250 LAGERS PENSION	1,458	1,804	1,873	1,656	1,656	1,337	1,655	1,333	(323)	-19.5%
52260 INSURANCE OPTOUT INCENTIVE	-	-	-	-	-	-	-	-	-	0.0%
52270 CLOTHING ALLOWANCE	-	-	-	-	-	-	-	-	-	0.0%
53380 WORKERS COMPENSATION INS.	<u>1,191</u>	<u>970</u>	<u>1,166</u>	<u>1,123</u>	<u>1,123</u>	<u>1,116</u>	<u>1,347</u>	<u>1,685</u>	<u>562</u>	<u>50.0%</u>
TOTAL BENEFITS	\$ 12,195	\$ 12,241	\$ 12,848	\$ 13,121	\$ 13,121	\$ 11,631	\$ 13,883	\$ 14,173	\$ 1,052	8.0%
<u>OFFICE EXPENSE</u>										
54020 CELLULAR PHONES/PAGERS	\$ -	\$ 33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
54030 DUES & SUBSCRIPTIONS	100	125	-	150	150	80	-	150	-	0.0%
54050 PRINTING	50	-	8	-	-	-	-	-	-	0.0%
54110 MAINT/REPAIRS OFFICE EQUIP								100		
54130 BANKCARD FEES	953	1,112	1,227	1,200	1,200	1,138	1,200	1,100	(100)	-8.3%
54170 MISCELLANEOUS	274	200	153	200	200	792	800	250	50	25.0%
54810 OFFICE SUPPLIES	<u>297</u>	<u>203</u>	<u>287</u>	<u>200</u>	<u>200</u>	<u>77</u>	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>-100.0%</u>
TOTAL OFFICE EXPENSE	\$ 1,674	\$ 1,673	\$ 1,675	\$ 1,750	\$ 1,750	\$ 2,087	\$ 2,200	\$ 1,600	\$ (150)	-8.6%
<u>SPECIALIZED EXPENSE</u>										
58001 EDUCATION & TRAINING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
58290 LEGAL PUBLICATIONS	<u>511</u>	<u>234</u>	<u>215</u>	<u>350</u>	<u>350</u>	<u>-</u>	<u>350</u>	<u>350</u>	<u>-</u>	<u>0.0%</u>
TOTAL SPECIALIZED EXPENSE	\$ 511	\$ 234	\$ 215	\$ 350	\$ 350	\$ -	\$ 350	\$ 350	\$ -	0.0%
TOTAL BUILDING & HOUSING DEPT.	\$ 91,707	\$ 83,757	\$ 85,717	\$ 86,840	\$ 86,840	\$ 78,098	\$ 95,252	\$ 95,481	\$ 8,641	10.0%

GENERAL FUND EXPENDITURES FOR BUDGET 2014

MUNICIPAL COURT - 160

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>SALARIES, WAGES</u>										
51010 WAGES - FULL TIME	\$ 51,485	\$ 45,619	\$ 44,515	\$ 45,566	\$ 45,566	\$ 36,804	\$ 45,566	\$ 45,566	\$ -	0.0%
51013 WAGES - LONGEVITY		6,690	6,677	6,835	6,835	5,520	6,835	6,835	-	0.0%
51020 OVERTIME	-	-	57	-	-	6,498	9,000	18,000	18,000	
51030 WAGES - PART TIME	-	-	-	-	-	1,510	2,660	11,500	11,500	
51090 SALARIES OTHER OFFICIALS	27,300	27,300	27,300	27,300	27,300	27,399	30,861	34,422	7,122	26.1%
TOTAL SALARIES, WAGES	\$ 78,785	\$ 79,609	\$ 78,549	\$ 79,701	\$ 79,701	\$ 77,731	\$ 94,922	\$ 116,323	\$ 36,622	45.9%
<u>BENEFITS</u>										
52210 F.I.C.A.	\$ 3,802	\$ 3,908	\$ 3,862	\$ 4,009	\$ 4,009	\$ 3,865	\$ 4,500	\$ 6,265	\$ 2,256	56.3%
52230 HEALTH INSURANCE	3,448	3,840	4,227	4,637	4,637	3,709	4,833	4,800	163	3.5%
52231 LIFE/LONG TERM DISABILITY	222	245	228	233	233	578	578	231	(2)	-0.7%
52232 FLEXIBLE SPENDING	788	220	78	61	61	73	85	77	16	27.0%
52250 LAGERS PENSION	2,465	3,031	2,921	2,620	2,620	2,586	3,454	2,094	(526)	-20.1%
52260 INSURANCE OPTOUT INCENTIVE	-	-	-	-	-	3,595	4,007	2,768	2,768	
53380 WORKERS COMPENSATION INS.	1,918	193	115	256	256	61	72	-	(256)	-100.0%
TOTAL BENEFITS	\$ 12,643	\$ 11,437	\$ 11,432	\$ 11,816	\$ 11,816	\$ 14,467	\$ 17,529	\$ 16,236	\$ 4,421	37.4%
<u>OFFICE EXPENSE</u>										
54010 TELEPHONES	\$ 617	\$ 613	\$ 735	\$ 756	\$ 756	\$ 568	\$ 756	\$ 820	\$ 64	8.5%
54030 DUES & SUBSCRIPTIONS	323	190	190	200	200	45	200	250	50	25.0%
54050 PRINTING	1,007	1,003	1,090	1,100	1,100	745	1,100	2,500	1,400	127.3%
54110 MAINT/REPAIRS OFFICE EQUIP.	435	666	311	1,250	1,250	386	1,250	2,250	1,000	80.0%
54130 BANKCARD FEES	844	1,065	1,064	900	900	1,090	1,200	1,000	100	11.1%
54150 LEGAL FEES	300	1,300	900	1,275	1,275	800	1,275	1,300	25	2.0%
54170 MISCELLANEOUS	-	21	100	150	150	46	150	250	100	66.7%
54670 POSTAGE	1,973	2,192	2,373	2,400	2,400	2,411	2,400	2,592	192	8.0%
TOTAL OFFICE EXPENSE	\$ 5,498	\$ 7,050	\$ 6,763	\$ 8,031	\$ 8,031	\$ 6,091	\$ 8,331	\$ 10,962	\$ 2,931	36.5%
<u>SPECIALIZED EXPENSE</u>										
58002 CONFERENCE & MEETINGS	\$ 1,670	\$ 2,016	\$ 1,986	\$ 2,000	\$ 2,000	\$ 2,132	\$ 2,132	\$ 2,500	\$ 500	25.0%
58010 SUPPLIES	2,282	2,757	2,363	2,500	2,500	2,331	2,700	2,700	200	8.0%
58020 BATTERIES - MOBILE TICKET	-	-	-	-	-	-	-	400		
58260 PRISONER DETENTION	1,710	1,980	750	3,000	3,000	1,800	2,000	3,250	250	8.3%
58280 PROPERTY/REC DESTRUCTION	-	-	152	500	500	-	500	750	250	50.0%
TOTAL SPECIALIZED EXPENSE	\$ 5,661	\$ 6,753	\$ 5,250	\$ 8,000	\$ 8,000	\$ 6,263	\$ 7,332	\$ 9,600	\$ 1,600	20.0%
TOTAL MUNICIPAL COURT	\$ 102,587	\$ 104,849	\$ 101,993	\$ 107,548	\$ 107,548	\$ 104,551	\$ 128,114	\$ 153,121	\$ 45,574	42.4%

NON-DEPARTMENTAL

The maintenance of the Public Safety building is not specifically associated with any department; however it is budgeted for in the General Fund.

GENERAL FUND EXPENDITURES FOR BUDGET 2014

PUBLIC SAFETY BUILDING - 180

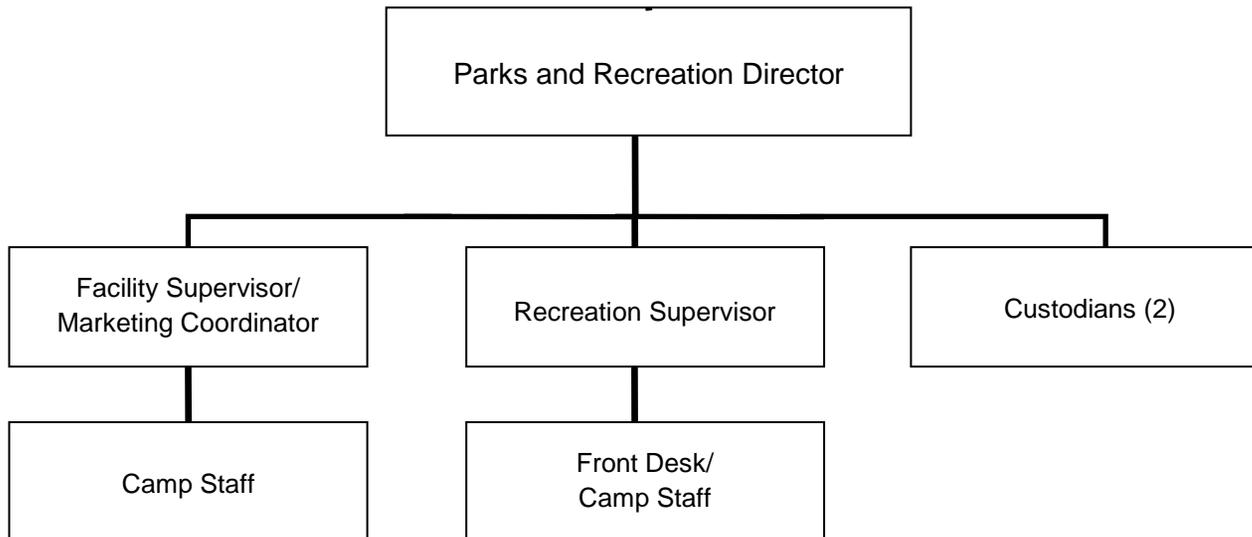
	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>FACILITY EXPENSE</u>										
57010 FACILITY MAINTENANCE	\$ 10,902	\$ 11,671	\$ 13,004	\$ 17,635	\$ 17,635	\$ 13,859	\$ 17,635	\$ 21,135	\$ 3,500	19.8%
57030 JANITOR SUPPLIES	1,375	1,837	1,484	2,000	2,000	1,674	2,000	2,500	500	25.0%
57070 UTILITIES	21,688	29,412	37,012	35,970	35,970	23,325	30,000	39,387	3,417	9.5%
TOTAL FACILITY EXPENSE	\$ 33,966	\$ 42,921	\$ 51,499	\$ 55,605	\$ 55,605	\$ 38,857	\$ 49,635	\$ 63,022	\$ 7,417	13.3%
TOTAL PUBLIC SAFETY BUILDING	\$ 33,966	\$ 42,921	\$ 51,499	\$ 55,605	\$ 55,605	\$ 38,857	\$ 49,635	\$ 63,022	\$ 7,417	13.3%

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department manages several facilities indoors and outdoors. The department oversees the City Center, which includes 5 meeting rooms, a Grand Ballroom, gymnasium, and a weight room. Our four City parks include walking trails, pavilions, athletic fields, tennis courts and a family aquatic center.

In addition to managing the facilities of the City, the Parks and Recreation Department hosts a variety of events including our Annual Fall Festival, and Summer Park Parties. Our staff provides a wide variety of programs suitable for all ages and abilities, from our adult day trips to our community theatre and a range of fitness classes.

Parks and Recreation Department Organizational Chart



GENERAL FUND EXPENDITURES FOR BUDGET 2014

PARKS & RECREATION - 185

BUDGET

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	14 vs. 13 % Chg
SALARIES, WAGES										
51010 WAGES - FULL TIME	\$ 192,901	\$ 181,278	\$ 183,911	\$ 180,508	\$ 180,508	\$ 146,012	\$ 180,508	\$ 180,508	\$ -	0.0%
51013 WAGES - LONGEVITY	-	2,439	2,550	3,251	3,251	2,556	1,762	4,141	889	27.4%
51020 OVERTIME	327	-	508	-	-	363	363	-	0	
51030 PART TIME WAGES	52,181	40,958	34,397	35,000	35,000	31,011	34,500	35,000	0	0.0%
51031 AQUATIC INSTRUCTORS	12,751	13,441	16,291	15,000	15,000	6,750	12,000	12,000	-3,000	-20.0%
51033 SPORT/LEAGUE INSTRUCTORS	13,629	10,360	2,725	5,000	5,000	2,520	2,800	3,000	-2,000	-40.0%
51034 FITNESS INSTRUCTORS	1,086	2,122	6,293	5,000	5,000	4,606	4,000	5,000	0	0.0%
51036 CAMP-PARK PROG INSTRUCTORS	18,641	13,250	15,996	15,000	15,000	14,749	14,749	16,000	1,000	6.7%
51037 PRESCHOOL INSTRUCTORS	-	-	-	-	-	-	-	-	0	
51038 ADULT INSTRUCTORS	8,919	32,905	31,589	31,000	31,000	11,366	15,000	15,000	-16,000	-51.6%
51039 THEATRE INSTRUCTORS	13,810	12,336	12,436	13,000	13,000	12,575	12,500	13,000	0	0.0%
51043 SWIM POOL CASHIERS	19,062	15,126	17,250	16,500	16,500	19,007	19,007	20,000	3,500	21.2%
51044 A.D.A.	-	-	-	-	-	-	2,500	2,500	2,500	
51045 YOUTH INSTRUCTIONAL	3,349	2,673	2,037	3,000	3,000	3,503	4,000	4,000	1,000	33.3%
51046 PRESCHOOL CAMP INSTRUCTOR	3,982	4,879	4,781	5,000	5,000	4,508	4,508	5,500	500	10.0%
51048 LIFEGUARDS	100,954	98,711	103,961	110,000	110,000	103,507	110,000	110,000	0	0.0%
TOTAL SALARIES, WAGES	\$ 441,593	\$ 430,478	\$ 434,725	\$ 437,259	\$ 437,259	\$ 363,034	\$ 418,197	\$ 425,649	\$ (11,611)	-2.7%
BENEFITS										
52210 F.I.C.A.	\$ 21,388	\$ 19,402	\$ 19,284	\$ 19,527	\$ 19,527	\$ 15,828	\$ 19,527	\$ 21,128	\$ 1,601	8.2%
52230 HEALTH INSURANCE	36,049	39,358	39,924	45,904	45,904	35,939	42,530	47,517	1,613	3.5%
52231 LIFE/LONG TERM DISABILITY	889	829	868	888	888	815	908	884	-4	-0.5%
52232 FLEXIBLE SPENDING	6,544	1,524	91	122	122	71	83	77	-45	-36.5%
52250 LAGERS PENSION	9,317	10,189	9,436	9,188	9,188	8,300	8,373	7,380	-1,808	-19.7%
52260 INSURANCE OPTOUT INCENTIVE	1,935	1,235	-	-	-	-	-	-	0	
52270 CLOTHING ALLOWANCE	623	56	-	200	200	-	200	200	0	0.0%
53380 WORKERS COMPENSATION INS.	7,256	6,022	7,019	6,088	6,088	5,899	7,059	7,802	1,714	28.2%
TOTAL BENEFITS	\$ 84,002	\$ 78,615	\$ 76,622	\$ 81,917	\$ 81,917	\$ 66,852	\$ 78,680	\$ 84,989	\$ 3,072	3.8%
OFFICE EXPENSE										
54010 TELEPHONES	\$ 3,433	\$ 3,581	\$ 2,379	\$ 3,500	\$ 3,500	\$ 1,825	\$ 2,000	\$ 2,500	\$ (1,000)	-28.6%
54015 TELEPHONE - SWIM POOL	1,465	1,234	973	1,300	1,300	1,254	1,300	1,300	0	0.0%
54020 CELLULAR PHONES	4,110	3,081	1,299	1,800	1,800	851	1,100	1,000	-800	-44.4%
54030 DUES & SUBSCRIPTIONS	359	140	1,934	2,000	2,000	1,940	2,000	2,750	750	37.5%
54050 PRINTING	137	507	331	-	-	185	184	-	0	
54070 PHOTOCOPYING	90	-	-	-	-	-	-	-	0	
54080 COPIER LEASE, OVERAGES	-	-	-	-	-	-	-	-	0	
54110 MAINT/REPAIRS OFFICE EQUIP.	540	-	485	500	500	-	500	500	0	0.0%
54130 BANKCARD FEES	4,793	4,686	4,951	4,600	4,600	4,522	4,600	4,800	200	4.3%
54170 MISCELLANEOUS	542	745	376	500	500	357	500	500	0	0.0%
54670 POSTAGE	3,047	1,726	3,144	500	500	561	500	500	0	0.0%
54810 OFFICE SUPPLIES	1,156	1,680	2,476	2,400	2,400	2,042	2,400	2,650	250	10.4%
TOTAL OFFICE EXPENSE	\$ 19,673	\$ 17,380	\$ 18,348	\$ 17,100	\$ 17,100	\$ 13,537	\$ 15,084	\$ 16,500	\$ (600)	-3.5%
VEHICLE EXPENSE										
55510 GAS & OIL	\$ 1,376	\$ 1,665	\$ 1,055	\$ 1,200	\$ 1,200	\$ 760	\$ 1,200	\$ 1,400	\$ 200	16.7%
TOTAL VEHICLE EXPENSE	\$ 1,376	\$ 1,665	\$ 1,055	\$ 1,200	\$ 1,200	\$ 760	\$ 1,200	\$ 1,400	\$ 200	16.7%

GENERAL FUND EXPENDITURES FOR BUDGET 2014

PARKS & RECREATION - 185

BUDGET

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	14 vs. 13 % Chg
REPAIRS										
56010 CAR REPAIRS	\$ 433	\$ 329	\$ 1,145	\$ 1,000	\$ 1,000	\$ 199	\$ 1,000	\$ 1,000	\$ -	0.0%
TOTAL REPAIRS EXPENSE	\$ 433	\$ 329	\$ 1,145	\$ 1,000	\$ 1,000	\$ 199	\$ 1,000	\$ 1,000	\$ -	0.0%
FACILITY EXPENSE										
57010 FACILITY MAINTENANCE	28,585	28,657	36,053	31,000	31,000	32,936	37,000	32,000	\$ 1,000	3.2%
57011 PARKS/MAINTENANCE & REPAIRS	6,352	7,322	6,979	10,000	10,000	9,619	9,500	10,000	0	0.0%
57015 SWIM POOL MAINT & REPAIRS	8,430	3,144	20,717	15,000	15,000	25,721	25,721	15,000	0	0.0%
57020 ALARM SERVICE CITY CENTER	1,914	3,270	2,094	2,100	2,100	3,313	3,313	2,100	0	0.0%
57030 JANITOR SUPPLIES	44	40	471	-	-	252	252	-	0	0.0%
57070 UTILITIES	61,149	61,739	53,162	59,000	59,000	48,712	59,000	62,000	3,000	5.1%
57071 UTILITIES - PARKS	10,934	9,700	11,847	10,000	10,000	5,190	10,000	12,000	2,000	20.0%
57075 UTILITIES - SWIM POOL	48,908	42,602	43,623	42,000	42,000	33,318	42,000	45,000	3,000	7.1%
57080 FACILITY RENTAL MAINTENANCE	-	-	-	2,000	2,000	-	-	-	-2,000	-100.0%
TOTAL FACILITY EXPENSE	\$ 166,317	\$ 156,474	\$ 174,947	\$ 169,100	\$ 169,100	\$ 159,061	\$ 186,786	\$ 178,100	\$ 9,000	5.3%
SPECIALIZED EXPENSE										
58001 EDUCATION & TRAINING	\$ -	\$ -	\$ 46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
58002 CONFERENCE & MEETINGS	1,386	422	960	1,500	1,500	1,621	1,621	2,000	500	33.3%
58010 SUPPLIES	280	-	44	250	250	-	250	-	-250	-100.0%
58015 CONCESSION SUPPLIES - POOL	26,451	19,824	23,973	23,000	23,000	21,739	21,739	23,000	0	0.0%
58120 RENTAL EQUIPMENT	-	-	-	-	-	-	-	-	0	0.0%
58170 PHOTOGRAPHIC SUPPLIES	183	64	658	500	500	44	500	500	0	0.0%
58300 CITY PUBLICATIONS	5,721	6,692	5,368	-	-	-	290	350	350	0.0%
58310 MINOR EQUIPMENT	-	637	(88)	500	500	294	500	500	0	0.0%
58500 ADVERTISING	2,309	1,314	2,826	3,000	3,000	2,250	3,000	3,000	0	0.0%
58600 UNEMPLOYMENT CLAIMS	26	-	-	-	-	-	-	-	0	0.0%
58810 PARK IMPROVEMENTS	395	-	-	-	-	-	3,200	-	0	0.0%
58830 RENTAL SANITARY FACILITY	2,784	2,337	893	2,500	2,500	2,667	2,667	2,500	0	0.0%
58840 SHREWSBURIAN CLUB	-	2,786	2,929	3,000	3,000	1,717	2,900	2,700	-300	-10.0%
58885 POOL MANAGEMENT	32,296	33,204	33,204	34,900	34,900	32,950	34,900	34,900	0	0.0%
58890 FIELD MANAGEMENT & MAINT	1,063	420	-	2,500	2,500	(256)	1,500	2,000	-500	-20.0%
59910 POOL CHEMICALS	-	-	-	-	-	-	-	-	0	0.0%
59911 AQUATIC EXPENSE	1,193	512	2,683	1,500	1,500	3,527	3,527	3,000	1,500	100.0%
59913 SPORT/LEAGUE EXPENSE	2,227	1,174	807	1,200	1,200	1,092	1,200	1,200	0	0.0%
59914 FITNESS EXPENSE	24	62	427	1,000	1,000	1,195	1,000	1,000	0	0.0%
59916 CAMP-PARK PROGRAM EXPENSE	3,933	3,890	4,584	5,600	5,600	5,325	5,600	5,600	0	0.0%
59917 PRESCHOOL EXPENSE	-	-	-	-	-	-	-	-	0	0.0%
59918 ADULT INSTRUCTIONAL EXPENSE	14,111	6,164	4,713	5,000	5,000	3,844	5,000	5,000	0	0.0%
59919 THEATRE EXPENSE	8,436	7,446	9,310	9,000	9,000	9,037	9,500	10,000	1,000	11.1%
59920 SPECIAL EVENTS EXPENSE	15,962	14,402	8,556	15,000	15,000	13,809	15,000	15,000	0	0.0%
59924 YOUTH INSTRUCTIONAL EXPENSE	501	203	912	750	750	88	750	750	0	0.0%
59925 PRESCHOOL CAMP EXPENSE	1,492	2,034	1,610	2,000	2,000	1,453	1,400	3,000	1,000	50.0%
TOTAL SPECIALIZED EXPENSE	\$ 120,772	\$ 103,586	\$ 104,416	\$ 112,700	\$ 112,700	\$ 102,397	\$ 116,044	\$ 116,000	\$ 3,300	2.9%
DEBT PAYMENTS										
69190 MAINT/HANDLING ISSUE '99/'08	\$ -	\$ 290	\$ 300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
69510 PRINCIPAL PARK/STORM 99/'08	-	49,000	140,000	-	-	-	-	140,000	140,000	0.0%
69530 INTEREST PARK/STORM 99/'08	-	16,856	33,115	-	-	-	-	10,000	10,000	0.0%
TOTAL DEBT PAYMENTS	\$ -	\$ 66,146	\$ 173,415	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	0.0%
TOTAL PARKS & RECREATION DEPT.	\$ 834,166	\$ 854,673	\$ 984,673	\$ 820,276	\$ 820,276	\$ 705,839	\$ 816,991	\$ 973,637	\$ 153,361	18.7%

LEGISLATIVE DEPARTMENT

The legislative powers of the City Government are vested in Shrewsbury's elected officials, which include the Mayor, who is elected at-large for a four year term, and six aldermen, who are elected from the City's three wards on a two year term basis. The Mayor and Board of Aldermen carry out a variety of functions, such as adopting the city's annual budget and ordinances, approving contracts and agreements and establishing the policies and priorities that guide the city government.

GENERAL FUND EXPENDITURES FOR BUDGET 2014

ELECTED OFFICIALS/OTHER EXPENDITURES - 190

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
SALARIES, WAGES										
*51070 SALARIES ELECTED OFFICIALS	\$ -	\$ -	\$ 33,600	\$ 33,600	\$ 33,600	\$ 27,139	\$ 33,600	\$ 35,400	\$ 1,800	5.4%
TOTAL SALARIES, WAGES	\$ -	\$ -	\$ 33,600	\$ 33,600	\$ 33,600	\$ 27,139	\$ 33,600	\$ 35,400	\$ 1,800	5.4%
BENEFITS										
52210 F.I.C.A.	\$ -	\$ -	\$ 2,571	\$ 2,570	\$ 2,570	\$ 2,076	\$ 2,570	\$ 2,708	\$ 138	5.4%
TOTAL BENEFITS	\$ -	\$ -	\$ 2,571	\$ 2,570	\$ 2,570	\$ 2,076	\$ 2,570	\$ 2,708	\$ 138	5.4%
OFFICE EXPENSE										
54020 CELL PHONES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
54030 DUES & SUBSCRIPTIONS	5,756	5,211	5,219	5,100	5,100	5,079	5,100	5,100	-	0.0%
54080 COPIER LEASE, MAINT, OVERAGES	434	442	2,098	2,200	2,200	1,773	2,700	11,500	9,300	422.7%
54120 COMPUTER HARDWARE REPAIR	-	122	-	-	-	-	-	-	-	-
54150 CITY ATTORNEY	14,615	26,194	27,677	25,000	25,000	23,383	30,000	30,000	5,000	20.0%
54170 MISCELLANEOUS	1,684	2,004	(426)	2,000	2,000	806	2,000	2,000	-	0.0%
54820 COMPUTER SOFTWARE	1,866	1,908	2,011	2,100	2,100	2,412	2,412	2,200	100	4.8%
TOTAL OFFICE EXPENSE	\$ 24,357	\$ 35,881	\$ 36,579	\$ 36,400	\$ 36,400	\$ 33,453	\$ 42,212	\$ 50,800	\$ 14,400	39.6%
SPECIALIZED EXPENSES										
58002 CONFERENCE & MEETINGS	2,281	1,232	1,994	2,500	\$ 2,500	1,084	2,500	2,500	-	0.0%
58003 PUBLIC ASSISTANCE	3,499	-	-	-	-	-	-	-	-	-
58006 BEAUTIFICATION	1,439	956	927	-	-	-	-	500	500	-
58010 SUPPLIES	224	26	576	400	400	590	400	-	(400)	-100.0%
58225 COMPUTER MAINT & SUPPORT	21,000	19,839	23,335	25,000	25,000	15,648	25,000	32,696	7,696	30.8%
58290 LEGAL PUBLICATIONS	-	688	-	-	-	-	-	-	-	-
58310 MINOR EQUIPMENT	-	-	-	-	-	-	-	-	-	-
58510 NEWSLETTERS	5,422	6,720	8,354	6,000	6,000	6,580	6,580	6,000	-	0.0%
58600 UNEMPLOYMENT CLAIMS	-	-	-	-	-	-	-	-	-	-
58605 LABOR NEGOTIATIONS LEGAL	-	-	-	-	-	1,260	5,000	36,000	-	-
58610 OTHER CONSULTING FEES	259	37,553	9,420	12,500	12,500	8,559	10,000	15,000	2,500	20.0%
58840 SHREWSBURIAN	1,500	-	-	-	-	-	-	-	-	-
58910 STREET LIGHTING	108,603	99,281	90,996	100,000	100,000	49,832	100,000	100,000	-	0.0%
58970 MISSOURI MUNICIPAL	-	229	-	-	-	-	-	-	-	-
58980 CHAMBER/PUBLIC RELATIONS	582	74	5,730	800	800	700	800	800	-	0.0%
58990 ELECTIONS	1,872	2,146	1,703	2,500	2,500	1,977	2,500	2,500	-	0.0%
59010 SETTLEMENTS & INS. LOSSES	-	935	-	-	-	-	-	-	-	-
59050 HISTORICAL SOCIETY	-	-	-	-	1,000	-	1,000	500	-	-
59900 EMPLOYEE/COMM. RELATIONS	116	133	713	1,300	1,300	74	150	2,750	1,450	111.5%
59905 100 YR CELEBRATION	-	-	18,788	25,000	25,000	9,743	15,000	-	(25,000)	-100.0%
TOTAL SPECIALIZED EXPENSES	\$ 146,798	\$ 169,813	\$ 162,536	\$ 176,000	\$ 177,000	\$ 96,047	\$ 168,930	\$ 199,246	\$ 22,246	12.6%
INSURANCE EXPENSE										
59970 LAW ENFORCEMENT/CRIME BOND	\$ 17,031	\$ 14,391	\$ 16,650	\$ 17,045	\$ 17,045	\$ 15,603	\$ 17,045	\$ 20,719	\$ 3,674	21.6%
59971 PUBLIC OFFICIALS LIABILITY	9,774	10,389	11,352	12,033	12,033	10,580	12,033	13,625	1,592	13.2%
59972 PROPERTY INSURANCE	9,447	10,312	11,083	11,748	11,748	9,225	11,748	12,536	788	6.7%
59974 INLAND MARINE	2,581	1,591	1,649	2,400	2,400	2,026	2,400	2,545	145	6.0%
59975 GENERAL LIABILITY	13,719	12,494	14,490	15,360	15,360	11,563	15,360	17,246	1,886	12.3%
59977 VEHICLE INSURANCE	25,057	15,128	17,253	18,272	18,272	17,121	18,272	21,368	3,096	16.9%
59978 EARTHQUAKE	1,162	1,186	1,205	1,277	1,277	1,063	1,277	1,263	(14)	-1.1%
TOTAL INSURANCE EXPENSE	\$ 78,771	\$ 65,491	\$ 73,682	\$ 78,135	\$ 78,135	\$ 67,181	\$ 78,135	\$ 89,302	\$ 11,167	14.3%
TOTAL OTHER EXPENDITURES	\$ 249,926	\$ 271,185	\$ 308,968	\$ 326,705	\$ 327,705	\$ 225,896	\$ 325,447	\$ 377,456	\$ 49,751	15.2%

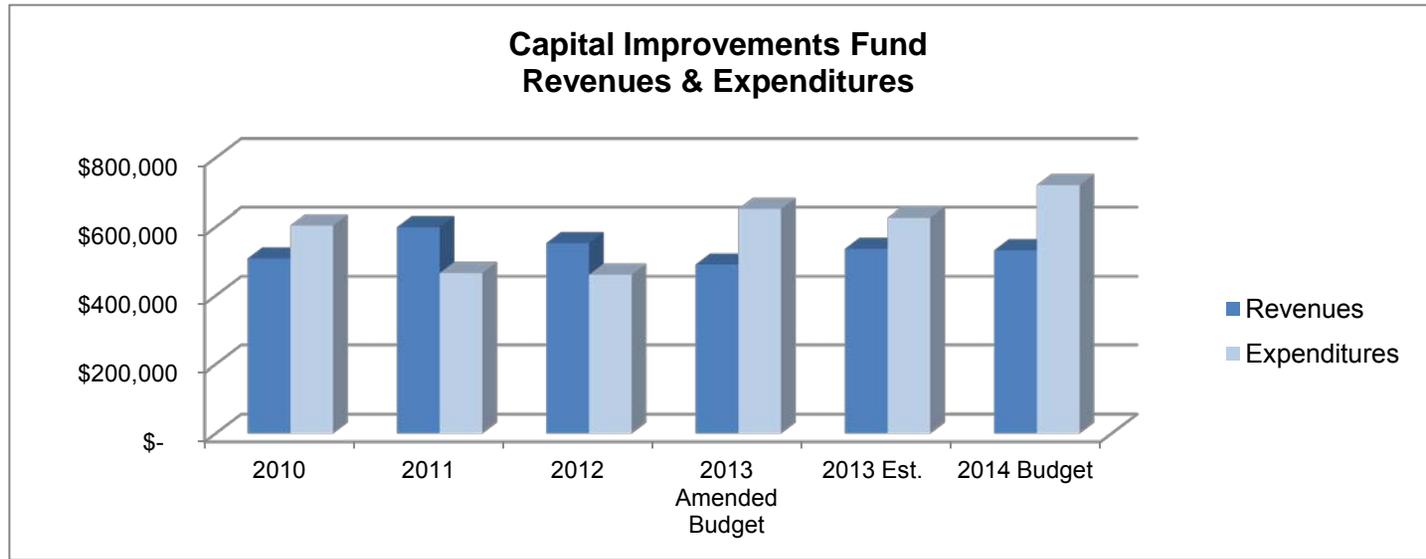
*Salaries of Elected Officials previous to FY 2012 were accounted for in the Administration Department budget 140

CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund earmarks funds for the acquisition, improvement or construction of major capital facilities and other capital expenditures. The major revenue source for this fund is a one-half cent sales tax for capital improvements, of which 15% of the sales tax collected must be shared with St. Louis County.

**CAPITAL IMPROVEMENTS FUND SUMMARY OF REVENUES AND EXPENDITURES
FY 2010 - FY 2014**

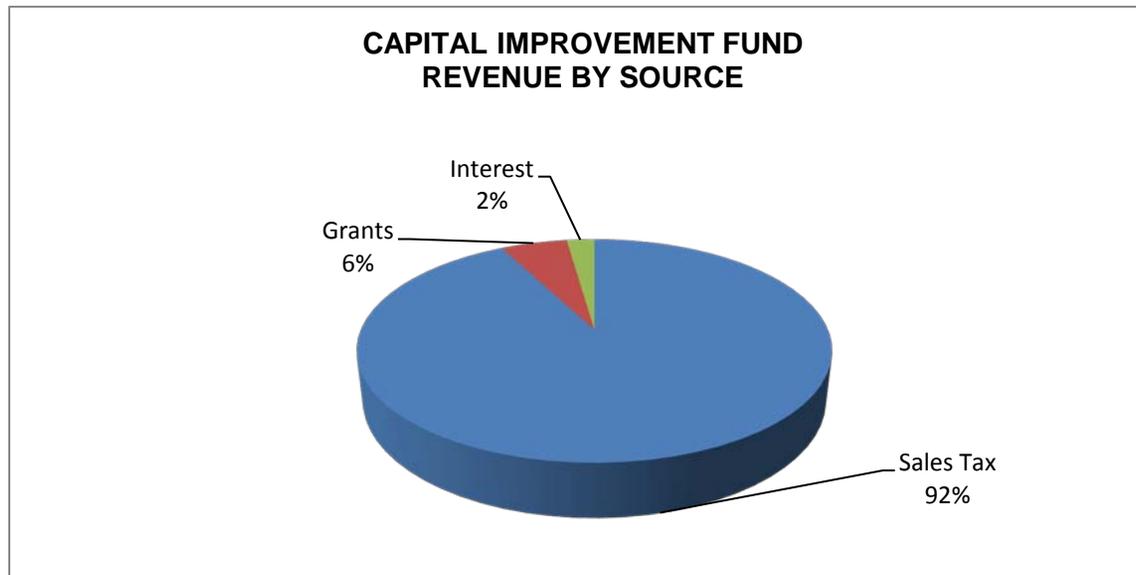
	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ESTIMATED 2013	BUDGET 2014
Revenues	\$ 508,077	\$ 599,253	\$ 552,806	\$ 490,478	\$ 490,478	\$ 536,278	\$ 532,056
Expenditures	\$ 604,175	\$ 465,715	\$ 461,033	\$ 597,608	\$ 650,798	\$ 626,460	\$ 720,625
Revenues Over (Under)	\$ (96,098)	\$ 133,538	\$ 91,773	\$ (107,130)	\$ (160,320)	\$ (90,182)	\$ (188,569)



BUDGET HIGHLIGHTS – CAPITAL IMPROVEMENTS FUND

REVENUE

The Capital Improvements Fund Budget for 2014 reflects a projected increase in revenue of \$41,578 versus the prior year 2013 Budget. Projected revenue in the Capital Improvements Fund for fiscal year 2014 is \$532,056. The graph below illustrates the percentage of Capital Improvement Fund revenue projections by type or category of revenue.



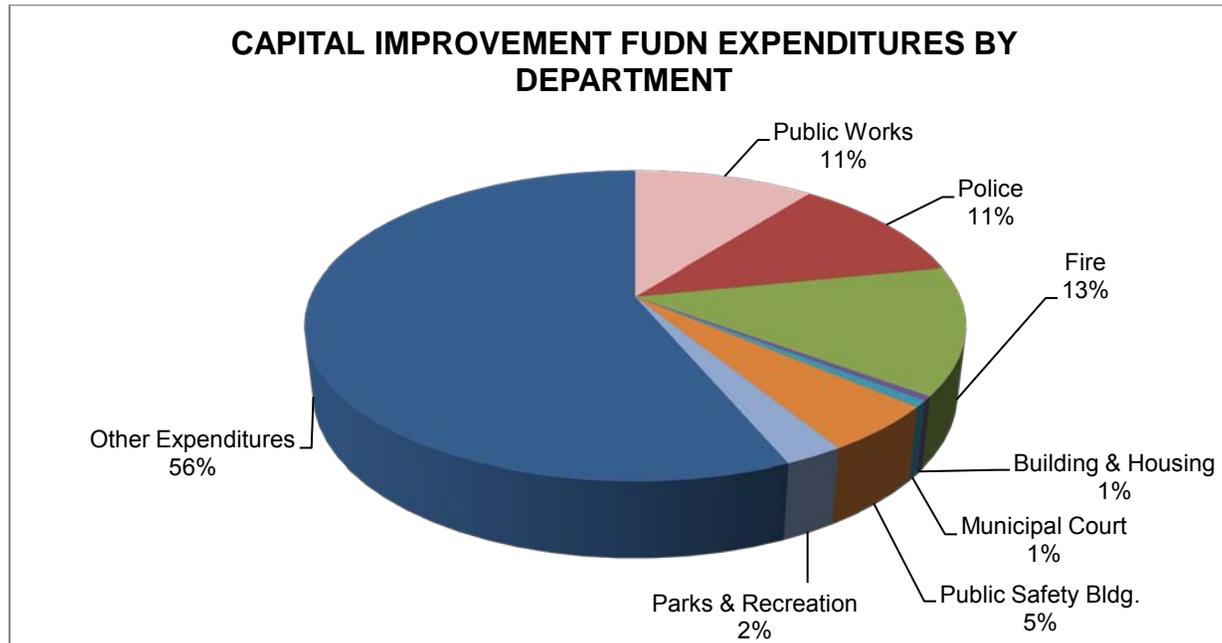
Sales Tax – This category includes a one-half cent sales tax for capital improvements.

Grant Revenue – This category includes grants awarded to the Public Works Department and Police Department from other inter-governmental agencies.

Interest – Included in this category is interest earned on investments.

EXPENDITURES

The Capital Improvements Fund budget for 2014 reflects a projected increase in expenditures of \$69,827 vs. the prior year 2013 Budget. Expenditures for 2014 are projected to be \$720,625 vs. the 2013 budget of \$650,798. The increase in expenditures is due to the budgeting of the replacement copiers city-wide, major street repair projects, and several computers that need to be replaced due to their operating systems no longer being supported by Microsoft in 2014. The graph below illustrates the percentage of expenditures projected to be spent, by department.



PUBLIC WORKS DEPARTMENT

Minor Equipment – This line item is to capture all capital fund purchases between \$100 and \$499, on an as needed basis.

Outdoor Equipment/Machinery – Included here is a Hot Tar Box to replace the 1996 Hot Tar Box

Building & Land – Roof repairs on the Public Works Facility.

POLICE DEPARTMENT

Minor Equipment – This line item is to capture all capital fund purchases between \$100 and \$499, on an as needed basis.

Vehicles/Equipment – This line item includes funds to purchase one new patrol vehicle.

Computer Software – One new computer printer.

Office Equipment – Included in this line item are funds to purchase a new office document shredder.

Other Equipment – Body armor replacement.

FIRE DEPARTMENT

Computers/Software - Included in this line item is a new emergency reporting software package.

Office Equipment – One desktop computer, two laptop computers and two office chairs.

Other Equipment – Two Cardiac Monitors/Defibrillators and four sets of structural firefighting protective gear.

BUILDING & HOUSING

Computers/Software – Two desktops need to be replaced due an outdated operating system that is no longer supported in 2014. Also budgeted for here is another desktop computer for the building inspector.

MUNICIPAL COURT

Computer/Software – The courtroom laptop needs to be replaced.

Office Equipment – Budgeted for here is a court printer.

Other Equipment – Two Zebra printers for mobile ticketing.

PUBLIC SAFETY BUILDING

Building & Land – Two air conditioning units, one furnace and roof repairs.

PARKS & RECREATION

Computers/ Software – Parks I.D. pass software

Building & Land – The Purchase of a new Gator.

OTHER

Computer/Software – Includes the remaining payment on the purchase of the new financial accounting software. Also included here are funds to purchase a new server, document imaging system, back-up system, and to bring our email in-house with an email archiver

Other Equipment – Budgeted for here are the funds to replace the four city copier machines due to a five year maintenance agreement ending and the machines being at the end of their useful life in 2014.

Street Paving & Surfacing – Chip sealing of various streets.

Street/Sidewalk Repairs – Included in this line item are funds necessary to repair streets and sidewalks throughout the City.

Block Grant – This line item includes slab replacements in qualified areas.

Principal/Int/Maintenance on LRB – This line item is to pay the principal, interest and maintenance on the Leasehold Revenue Bond.

CAPITAL FUND BUDGET FOR 2014

CAPITAL IMPROVEMENT REVENUE

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
REVENUE - 201										
41410 SALES TAXES	\$ 450,024	\$ 467,471	\$ 514,430	\$ 458,000	\$ 458,000	\$ 398,893	\$ 484,000	\$ 491,260	\$ 33,260	7.3%
44210 GRANTS - PUBLIC WORKS	20,000	15,000	15,000	15,000	15,000	-	15,000	20,000	5,000	33.3%
44220 GRANTS - POLICE DEPT	9,716	4,947	1,350	8,478	8,478	8,190	8,478	8,796	318	3.8%
44230 GRANTS - FIRE DEPT	-	-	-	-	-	-	-	-	-	-
44285 GRANTS - PARKS	-	100,000	8,182	-	-	-	-	-	-	-
45200 INTEREST	7,308	11,465	2,131	9,000	9,000	10,430	12,000	12,000	3,000	33.3%
46200 DONATIONS	-	-	-	-	-	16,800	16,800	-	-	-
46225 INSURANCE CLAIM RECOVERY	9,430	-	11,712	-	-	-	-	-	-	-
46230 SALE OF ASSETS	11,600	370	-	-	-	-	-	-	-	-
TOTAL CAPITAL REVENUE	\$ 508,077	\$ 599,253	\$ 552,806	\$ 490,478	\$ 490,478	\$ 434,314	\$ 536,278	\$ 532,056	\$ 41,578	8.5%

CAPITAL FUND BUDGET FOR 2014

CAPITAL IMPROVEMENT FUND EXPENDITURES

	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
<u>PUBLIC WORKS - 210</u>										
58310 MINOR EQUIPMENT	\$ -	1,151	1,908	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
62000 VEHICLES	65,457	-	26,132	-	-	-	-	-	-	-
62200 OUTDOOR EQUIP./MACHINERY	20,622	-	18,736	-	53,190	53,190	53,190	38,000	(15,190)	-
62300 BUILDING & LAND	-	-	593	-	-	8	-	38,000	38,000	-
62350 OTHER CAPITAL OUTLAY	4,195	-	-	-	-	-	-	-	-	-
TOTAL PUBLIC WORKS EXPEND.	\$ 90,274	\$ 1,151	\$ 47,370	\$ -	\$ 53,190	\$ 53,198	\$ 53,190	\$ 76,000	\$ 22,810	0.0%
<u>POLICE DEPARTMENT - 220</u>										
58310 MINOR EQUIPMENT	\$ 2,466	\$ 2,277	\$ 3,089	\$ 2,099	\$ 2,099	\$ 664	\$ 2,000	\$ 16,072	\$ 13,973	665.7%
61300 TECHNOLOGY	-	-	-	-	-	-	-	-	-	-
62000 VEHICLES/EQUIPMENT	35,231	-	45,883	67,616	67,616	67,056	67,056	36,209	(31,407)	-46.4%
62100 COMPUTERS/SOFTWARE	3,494	25,946	17,483	-	-	-	-	750	750	-
62150 OFFICE EQUIPMENT	-	-	592	-	-	-	-	2,500	2,500	-
62250 OTHER EQUIPMENT	13,195	11,813	10,333	62,220	62,220	57,560	57,560	25,700	(36,520)	-58.7%
TOTAL POLICE EXPENDITURES	\$ 54,387	\$ 40,036	\$ 77,381	\$ 131,935	\$ 131,935	\$ 125,280	\$ 126,616	\$ 81,231	\$ (50,704)	-38.4%
<u>FIRE DEPARTMENT - 230</u>										
58310 MINOR EQUIPMENT	\$ 4,410	\$ 4,410	\$ 5,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
62000 VEHICLES	-	2,150	1,117	-	-	-	-	-	-	-
62100 COMPUTERS/SOFTWARE	-	-	-	-	-	-	-	5,000	5,000	-
62150 OFFICE EQUIPMENT	-	962	1,860	2,200	2,200	590	590	10,600	8,400	381.8%
62250 OTHER EQUIPMENT	30,433	-	75,403	26,600	26,600	445	445	80,000	53,400	200.8%
62300 BUILDING & LAND	-	-	1,491	-	-	-	-	-	-	-
62350 OTHER CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
62475 FURNITURE & FIXTURES	-	-	658	-	-	-	-	-	-	-
TOTAL FIRE EXPENDITURES	\$ 34,843	\$ 7,522	\$ 85,951	\$ 28,800	\$ 28,800	\$ 1,035	\$ 1,035	\$ 95,600	\$ 66,800	231.9%
<u>ADMINISTRATION DEPARTMENT - 240</u>										
58310 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
62100 COMPUTERS/SOFTWARE	5,870	-	2,464	-	-	-	1,500	-	-	-
62050 OFFICE FURNITURE	-	-	-	-	-	-	-	-	-	-
62150 OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-	-
62350 OTHER CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION EXP.	\$ 5,870	\$ -	\$ 2,464	\$ -	\$ -	\$ -	\$ 1,500	\$ -	\$ -	-
<u>BUILDING & HOUSING - 250</u>										
62100 COMPUTERS/SOFTWARE	-	-	-	-	-	-	-	3,400	3,400	-
TOTAL BUILDING & HOUSING EXP.	-	-	-	-	-	-	-	3,400	3,400	-
<u>MUNICIPAL COURT DEPARTMENT - 260</u>										
62100 COMPUTERS/SOFTWARE	\$ 4,016	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -	\$ 1,400	\$ 2,000	\$ -	0.0%
62150 OFFICE EQUIPMENT	-	-	-	-	-	-	-	900	900	-
62250 OTHER EQUIPMENT	-	-	1,131	-	-	-	-	2,000	2,000	0.0%
TOTAL MUNICIPAL COURT EXP.	\$ 4,016	\$ -	\$ 1,131	\$ 2,000	\$ 2,000	\$ -	\$ 1,400	\$ 4,900	\$ 2,900	145.0%

PUBLIC SAFETY BUILDING - 280

62300 BUILDING & LAND	\$ 18,130	\$ 11,795	\$ 10,247	\$ -	\$ -	\$ -	\$ -	\$ 35,782	\$ 35,782	
62350 OTHER CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	0.0%
TOTAL PUBLIC SAFETY EXPENDITURES	\$ 18,130	\$ 11,795	\$ 10,247	\$ -	\$ -	\$ -	\$ -	\$ 35,782	\$ 35,782	

PARKS & RECREATION DEPT. - 285

58310 MINOR EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
62000 VEHICLES	-	-	-	-	-	-	-	15,000	15,000	0%
62050 FURNITURE	-	966	1,461	-	-	-	-	-	-	0%
62100 COMPUTERS/SOFTWARE	59	-	3,856	-	-	-	-	2,500	2,500	
62150 OFFICE EQUIPMENT	-	-	1,995	-	-	-	-	-	-	0%
62200 OUTDOOR EQUIPMENT/MACHINERY	-	-	2,025	-	-	3,387	3,387	-	-	0%
62250 OTHER EQUIPMENT	3,210	12,567	7,150	5,185	5,185	-	5,185	-	(5,185)	-100%
62300 BUILDING & LAND	-	108,182	41,810	20,000	20,000	33,232	33,232	-	(20,000)	-100%
61489 REFINISH GYM FLOOR	-	-	-	-	-	-	-	-	-	0%
62360 WEHNER PARK IMPROVEMENTS	-	-	-	-	-	-	-	-	-	0%
61573 FIBERFILL FOR PLAYGROUNDS	-	-	-	3,800	3,800	2,240	3,800	-	(3,800)	0%
62350 OTHER CAPITAL OUTLAY	10,826	-	-	-	-	-	-	-	-	0%
62351 BALLFIELD IMPROVEMENTS	-	-	-	-	-	-	-	-	-	0%
TOTAL PARKS & REC. EXPENDITURES	\$ 14,095	\$ 121,715	\$ 58,297	\$ 28,985	\$ 28,985	\$ 38,859	\$ 45,604	\$ 17,500	\$ (11,485)	-40%

OTHER EXPENDITURES - 290

61300 TECHNOLOGY DEVELOPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
62100 COMPUTERS/SOFTWARE	-	-	-	35,000	35,000	25,161	26,261	32,959	(2,041)	0%
62250 OTHER EQUIPMENT	-	-	-	-	-	-	-	21,770	21,770	0%
62350 OTHER CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	0%
64100 STREET PAVING & SURFACING	25,409	1,069	7,045	15,000	15,000	4,264	15,000	58,903	43,903	293%
64102 STREET/SIDEWALK (CONCRETE) REPAIRS	4,383	2,922	1,953	7,000	7,000	2,821	7,000	4,000	(3,000)	-43%
64105 STP RESERVE (Kenrick/Trianon/Weil & Shrewsbury)	-	-	-	-	-	-	-	50,000	-	0%
64114 MASTER PLAN/CONSULTING	-	-	-	-	-	-	-	-	-	0%
64115 JOINT DISPATCH CONSORTIUM	-	-	-	-	-	-	-	-	-	0%
64116 BLOCK GRANT/STREET SLABS	20,000	15,000	15,000	15,000	15,000	-	15,000	20,000	5,000	33%
69160 PRINCIPAL LRB ISSUE '99/'08	255,000	211,000	125,000	280,000	280,000	280,000	280,000	185,000	(95,000)	-34%
69170 INTEREST LRB ISSUE '99/'08	76,519	52,346	28,244	52,638	52,638	52,604	52,604	32,330	(20,308)	-39%
69190 MAINT/HANDLING ISSUE '99/'08	1,250	1,160	950	1,250	1,250	1,250	1,250	1,250	-	0%
TOTAL OTHER EXPENDITURES	\$ 382,561	\$ 283,497	\$ 178,192	\$ 405,888	\$ 405,888	\$ 366,100	\$ 397,115	\$ 406,212	\$ 324	0%
TOTAL ALL DEPTS' EXPENDITURES	\$ 604,175	\$ 465,715	\$ 461,033	\$ 597,608	\$ 650,798	\$ 584,472	\$ 626,460	\$ 720,625	\$ 69,827	10.7%
SURPLUS(DEFICIT)	\$ (96,098)	\$ 133,538	\$ 91,773	\$ (107,130)	\$ (160,320)	\$ (150,158)	\$ (90,182)	\$ (188,569)	\$ (28,249)	17.6%

**CAPITAL IMPROVEMENT FUND
FY 2014 BUDGET EXPENDITURE NOTES:**

<u>PUBLIC WORKS</u>		<u>MUNICIPAL COURT</u>	
Replace 1996 Hot Tar Box	38,000	(1) new laptop	2,000
Roof Repairs/Replacements (Public Works Bldg)	<u>38,000</u>	(1) court clerk printer	900
Total	76,000	(2) Zebra printers for mobile ticketing	<u>2,000</u>
		Total	4,900
<u>POLICE</u>		<u>PUBLIC SAFTEY BLDG</u>	
Percs evidence printer, steel cabinet for evidence, (1) trunk organizers for new vehicle, (8) microphones & cases for in-car cameras, (2) computer printers (3) radio scanners, tactical body armor and equip	16,072	Two air conditioners, one furnace & roof repairs	<u>35,782</u>
(1) new patrol vehicle	36,209	Total	35,782
(1) computer printer	750		
(1) new document shredder	2,500	<u>PARKS & REC</u>	
(2) light bars on patrol vehivles, (6) radar units body armor	<u>25,700</u>	Parks I.D. pass software	2,500
Total	81,231	Purchase new Gator	<u>15,000</u>
		Total	17,500
<u>FIRE</u>			
Emergency reporting system software	5,000	<u>OTHER</u>	
(1) desktop computer, (2) laptops, (2) office chairs	10,600	Final payment on acctg software	32,959
(2) Cardiac Monitors/Defibrillators		New Server/Email/Backup/Doc Imag	
(4) sets structural firefighting protective gear	<u>80,000</u>	Street paving & surfacing	58,903
	95,600	Street/sidewalk repairs	4,000
		Transfer to Reserve Account for STP	50,000
<u>ADMINISTRATION</u>		Block Grant	20,000
	<u>0</u>	Prinipal/Int/Maint on LRB	218,580
Total	0	Purchase of Copier City wide	<u>21,770</u>
		Total	406,212
<u>BLDG/HOUSING</u>			
(3) new computers (front counter, bldg./housing clerk & inspector)	<u>4,500</u>		
Total	4,500		

DEBT SERVICE FUND

The City uses this fund to account for the accumulation of resources for retirement (payment of principal and interest) of the outstanding bond debt of the City and the usual customary expenses of the paying agent incurred to retire the bond debt.

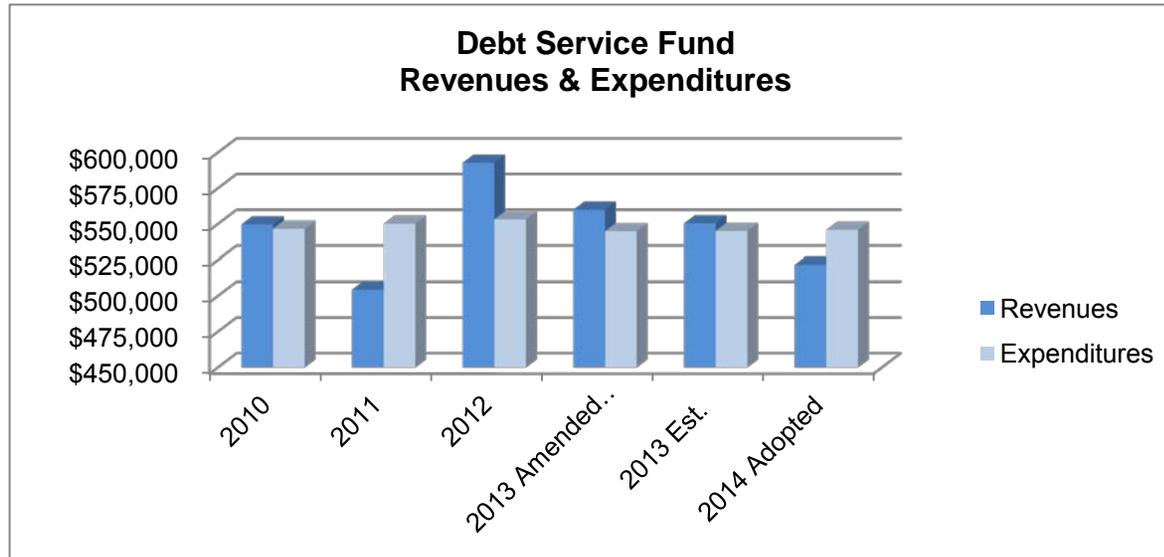
Included in the Debt Service Fund are two bond issue series.

The Series 2006 general obligation capital refunding bonds issue of \$3,980,000, used to advance refund the 1998 general obligation bonds, interest rate 3.58%, due March 1, 2022.

The Series 2007 general obligation capital appreciation bonds originally \$2,058,735, accretion rates range from 4% to 4.4%, due March 1, 2022.

**DEBT SERVICE FUND SUMMARY OF REVENUES AND EXPENDITURES
FY 2010 - FY 2014**

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ESTIMATED 2013	BUDGET 2014
Revenues	\$ 549,704	\$ 504,448	\$ 592,879	\$ 560,000	\$ 560,000	\$ 550,466	\$ 521,747
Expenditures	\$ 546,730	\$ 550,197	\$ 553,283	\$ 544,990	\$ 544,990	\$ 545,141	\$ 545,971
Revenues Over (Under)	\$ 2,974	\$ (45,749)	\$ 39,596	\$ 15,010	\$ 15,010	\$ 5,325	\$ (24,224)



BUDGET HIGHLIGHTS – DEBT SERVICE FUND

REVENUE

The Debt Service Fund Budget for 2014 reflects a projected decrease in revenue of \$38,253 versus the prior year 2013 Budget. Projected revenue in the Debt Service Fund for fiscal year 2014 is \$521,747.

Real Estate & Personal Property Taxes

These line items include taxes from Real Estate & Personal Property taxes.

Interest

Interest from investments makes up this category.

EXPENDITURES

The Debt Service Fund budget for 2014 reflects a projected increase in expenditures of \$982 vs. the prior year 2013 Budget. Expenditures for 2014 are projected to be \$545,971 vs. the 2013 budget of \$544,990. The increase in expenditures is due to a small increase in the principal payments owed on the debt service for 2014.

Principal G.O.B. Bond Issue '06

This line item is to pay the principal payment on the '06 Bond Issue (refinanced '98 issue).

Interest G.O.B. Bond Issue '06

This line item is to pay the interest on the '06 Bond Issue.

Principal G.O.B. Bond Issue '07

This line item is to pay the principal payment on the '07 Bond Issue.

Maintenance/Handling G.O.B. Bond Issue '06 and G.O.B. Bond Issue '07

Maintenance and handling fees for the '06 and '07 Bond Issues is included in this line item.

DEBT SERVICE BUDGET FOR 2014

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
REVENUE - 401										
41110 REAL ESTATE TAXES	\$ 473,928	\$ 423,771	\$ 505,698	\$ 460,000	\$ 460,000	\$ 39,352	\$ 460,000	\$ 431,480	\$ (28,520)	-6.2%
41120 PERSONAL PROPERTY TAXES	71,548	77,816	84,471	85,000	85,000	6,610	85,466	85,267	267	0.3%
45400 INTEREST	4,227	2,861	2,710	15,000	15,000	3,622	5,000	5,000	(10,000)	-66.7%
TOTAL DEBT SERVICE REVENUE	\$ 549,704	\$ 504,448	\$ 592,879	\$ 560,000	\$ 560,000	\$ 49,584	\$ 550,466	\$ 521,747	\$ (38,253)	-6.8%

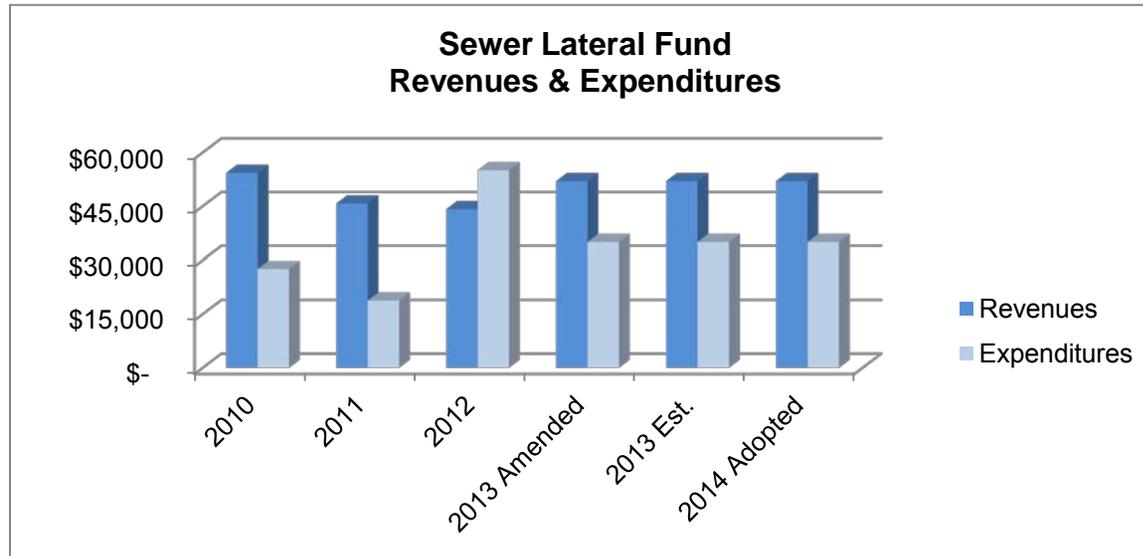
	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
DEBT PAYMENTS - 490										
69210 PRINCIPAL G.O.B. SERIES 98	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
69230 INTEREST G.O.B. SERIES 98	-	-	-	-	-	-	-	-	-	
69250 MAINT/HANDLING G.O.B. 98	-	-	-	-	-	-	-	-	-	
69310 PRINCIPAL G.O.B. SERIES 06	445,000	465,000	485,000	255,000	255,000	255,000	255,000	260,000	5,000	2%
69330 INTEREST G.O.B. SERIES 06	101,269	84,936	67,979	54,685	54,685	54,636	54,636	45,466	(9,219)	-17%
69350 MAINT/HANDLING G.O.B. 06	261	261	305	305	305	-	305	305	-	0%
69410 PRINCIPAL G.O.B. SERIES 07	-	-	-	235,000	235,000	235,000	235,000	240,000	5,000	
69430 INTEREST G.O.B. SERIES 07	-	-	-	-	-	200	200	200	200	
69450 MAINT/HANDLING G.O.B. 07	200	-	-	-	-	261	-	-	-	
TOTAL DEBT PAYMENTS	\$ 546,730	\$ 550,197	\$ 553,283	\$ 544,990	\$ 544,990	\$ 545,098	\$ 545,141	\$ 545,971	\$ 982	0%
SURPLUS(DEFICIT)	\$ 2,974	\$ (45,749)	\$ 39,596	\$ 15,011	\$ 15,011	\$ (495,514)	\$ 5,325	\$ (24,224)	\$ (39,235)	-261%

SEWER LATERAL FUND

The Sewer Lateral Fund is a special revenue fund established to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines. Residents are billed annually and the funds are deposited into City's Sewer Lateral Fund for potential future repairs.

**SEWER LATERAL FUND SUMMARY OF REVENUES AND EXPENDITURES
FY 2010 - FY 2014**

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ESTIMATED 2013	BUDGET 2014
Revenues	\$ 54,330	\$ 45,739	\$ 44,153	\$ 52,000	\$ 52,000	\$ 52,000	\$ 52,000
Expenditures	\$ 27,571	\$ 18,779	\$ 55,006	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
Revenues Over (Under)	\$ 26,759	\$ 26,960	\$ (10,853)	\$ 17,000	\$ 17,000	\$ 17,000	\$ 17,000



BUDGET HIGHLIGHTS – SEWER LATERAL FUND

REVENUE

The Sewer Lateral Fund Budget for 2014 reflects the same revenue as the 2013 budget of \$52,000.

Sewer Lateral Fees

This is the main revenue source for the Sewer Lateral Fund. This line item includes approximately 1,534 qualifying households at \$28 each. The fee appears on each resident's real estate tax bill from St. Louis County.

Interest

Included in this category is interest earned on investments.

EXPENDITURES

The Sewer Lateral Fund budget for 2014 reflects the same amount of expenditures as budgeted for in 2013 of \$35,000.

Repair Expenses

This line item is to pay a portion of the repair fees associated with each lateral break.

Administrative Fee

This line item includes the reimbursement to the general fund for administrative costs associated with the management of the sewer lateral program.

SEWER LATERAL FUND BUDGET FOR 2014

	ACTUAL 2010	ACTUAL 2011	ACTUAL 2012	BUDGET 2013	AMEND BUD 2013	ACTUAL 10/31/2013	ESTIMATED 2013	BUDGET 2014	OVER (UNDER)	BUDGET 14 vs. 13 % Chg
REVENUE - 701										
41111 SEWER LATERAL REVENUE	\$ 42,745	\$ 41,774	\$ 42,522	\$ 42,000	\$ 42,000	\$ 1,386	\$ 42,000	\$ 42,000	\$ -	0.0%
45700 INTEREST	11,586	3,965	1,631	10,000	10,000	5,427	10,000	10,000	-	0.0%
46620 MISCELLANEOUS	-	-	-	-	-	-	-	-	-	0.0%
TOTAL SEWER LATERAL REVENUE	\$ 54,330	\$ 45,739	\$ 44,153	\$ 52,000	\$ 52,000	\$ 6,813	\$ 52,000	\$ 52,000	\$ -	0.0%
SEWER LATERAL EXPENSES - 790										
56150 OTHER REPAIRS	\$ 16,704	\$ 8,811	\$ 46,175	\$ 25,000	\$ 25,000	\$ 27,236	\$ 25,000	\$ 25,000	\$ -	0.0%
58575 ADMINISTRATIVE FEE	10,867	9,968	8,831	10,000	10,000	-	10,000	10,000	-	0.0%
TOTAL SEWER REPAIR EXPEND.	\$ 27,571	\$ 18,779	\$ 55,006	\$ 35,000	\$ 35,000	\$ 27,236	\$ 35,000	\$ 35,000	\$ -	0.0%
 SURPLUS(DEFICIT)	 \$ 26,760	 \$ 26,960	 \$ (10,853)	 \$ 17,000	 \$ 17,000	 \$ (20,423)	 \$ 17,000	 \$ 17,000	 \$ -	 -100.0%