

FY 2024 BUDGET

DRAFT v1.3

11/28/2023 Budget Meeting #4 of 7



Issued 11/24/2023





2024 Budget Meeting Calendar

2024 Budget Meeting Schedule

Meeting dates may be amended or cancelled as the process commences.

Meeting #1 of 7 – 11/7/2023

Budget Work Session #1 – Budget Draft v1.0

Meeting #2 of 7 – 11/14/2023

BOA Regular Meeting – Budget Draft v1.1

Meeting #3 of 7 – 11/21/2023

Budget Work Session #2 – Budget Draft v1.2

Finance Commission presents a written report with recommendations for the 2024 Budget.

Meeting #4 of 7 – 11/28/2023

BOA Work Session – Budget Draft v1.3

Meeting #5 of 7 – 12/05/2023

Budget Work Session #3 – Budget Draft v1.4

Meeting #6 of 7 – 12/12/2023

BOA Regular Meeting – Budget Draft v1.5:

- a. Public Hearing for 2024 Budget.
- b. First Reading of Ordinance for 2024 Budget.

Meeting #7 of 7 – 12/12/2023

BOA Work Session

- a. Second Reading of Ordinance for 2024 Budget.
- b. Final Passage of Ordinance for 2024 Budget.

Board Meetings
Budget Meetings
City Holidays

November						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						



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BUDGET WORK SESSIONS

2024 BUDGET





City of Shrewsbury, MO

Budget Work Session 11/28/23

Budget Meeting #4 of 7

2024 Budget Draft v1.3

**Department Narratives
similar to those in the
FY 2023 Budget are a
Work in Process from the
Leadership Team, and will
be included in the next
budget draft.**

FY 2024 BUDGET DRAFT v1.3 SUMMARY OF CHANGES		General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
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v1.0	Total Revenue	\$ 7,194,712	\$ 1,277,489	\$1,845,220	\$ 10,317,421
	Total Expenses	7,141,373	2,153,027	1,807,643	11,102,043
	Projected Excess of Revenues Over (Under) Expenses	\$ 53,339	\$ (875,538)	\$ 37,577	\$ (784,622)

v1.1	Revenue Changes:				
	Revenue Increase (Decrease)	\$ 22,045	\$ -	\$ -	\$ 22,045
	Expense Changes:				
	Expense Increase (Decrease)	\$ 700	\$ 15,000	\$ (75,000)	\$ (59,300)
	Total Revenue	\$ 7,216,757	\$ 1,277,489	\$1,845,220	\$ 10,339,466
	Total Expenses	7,142,073	2,168,027	1,732,643	11,042,743
	Projected Excess of Revenues Over (Under) Expenses	\$ 74,684	\$ (890,538)	\$ 112,577	\$ (703,277)

v1.2	Revenue Changes:				
	Revenue Increase (Decrease)	\$ 15,675	\$ -	\$ 55,000	\$ 70,675
	Expense Changes:				
	Expense Increase (Decrease)	\$ (55,648)	\$ (256,114)	\$ -	\$ (311,762)
	Total Revenue	\$ 7,232,432	\$ 1,277,489	\$1,900,220	\$ 10,410,141
	Total Expenses	7,086,425	1,911,913	1,732,643	10,730,981
	Projected Excess of Revenues Over (Under) Expenses	\$ 146,007	\$ (634,424)	\$ 167,577	\$ (320,840)

v1.3	Revenue Changes:				
	Revenue Increase (Decrease)	\$ 97,433	\$ -	\$ -	\$ 97,433
	Expense Changes:				
	Expense Increase (Decrease)	\$ (16,767)	\$ (25,000)	\$ -	\$ (41,767)
	Total Revenue	\$ 7,329,865	\$ 1,277,489	\$1,900,220	\$ 10,507,574
	Total Expenses	7,069,658	1,886,913	1,732,643	10,689,214
	Projected Excess of Revenues Over (Under) Expenses	\$ 260,207	\$ (609,424)	\$ 167,577	\$ (181,640)

FY 2024 BUDGET DRAFT v1.3 DETAILED CHANGES		General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
v1.0	Total Revenue	\$ 7,194,712	\$ 1,277,489	\$ 1,845,220	\$ 10,317,421
v1.0	Total Expenses	7,141,373	2,153,027	1,807,643	11,102,043
v1.0	Projected Excess of Revenues Over (Under) Expenses	\$ 53,339	\$ (875,538)	\$ 37,577	\$ (784,622)

Revenue Changes to v1.0, v1.1, and v1.2:

v1.1	Public Safety Sales Tax: #41412 Changed to 3-yr avg from 5-yr avg	\$ 22,045	\$ -	\$ -	\$ 22,045
v1.2	Occupancy Permits #43480 - Increase fee from \$40 to \$50	3,675	-	-	3,675
v1.2	#43490 Housing Inspection Fees - Increase from \$75 to \$100	12,000	-	-	12,000
v1.2	25-101-47205 Non-resident pool pass	-	-	5,000	5,000
v1.2	25-101-47503 Concession-swim pool	-	-	2,000	2,000
v1.2	25-101-47504 Swim pool daily receipts	-	-	3,000	3,000
v1.2	25-101-47403 Swim pool rental	-	-	2,500	2,500
v1.2	25-101-47113 Youth programs	-	-	1,000	1,000
v1.2	25-101-47110 Theater programs	-	-	1,000	1,000
v1.2	25-101-47115 Theater tickets & concessions	-	-	5,000	5,000
v1.2	25-101-47505 Special events receipts	-	-	1,000	1,000
v1.2	25-101-47302 Field permits	-	-	15,000	15,000
v1.2	25-101-47401 Meeting room rental	-	-	5,000	5,000
v1.2	25-101-47402 Ballroom rental	-	-	4,500	4,500
v1.2	25-101-47405 Multi-purpose room	-	-	10,000	10,000
v1.3	10-101-41423: Local Use Sales Tax	83,144	-	-	83,144
v1.3	10-101-41430: Motor Vehicle Sales Tax - Finance Commission recommended change to 3-yr avg from 5-yr	4,289	-	-	4,289
v1.3	10-101-44283: GEMT Reimbursement - increase to \$45k from \$35k	10,000	-	-	10,000
	Revenue - Increase (Decrease)	\$ 135,153	\$ -	\$ 55,000	\$ 190,153

Expense Changes to v1.0, v1.1, and v1.2:

v1.1	General Government: #54820 City Center Internet	\$ (4,300)	\$ -	\$ -	\$ (4,300)
v1.1	Police: #580xx Officer Wellness reclass to GF from CIF	5,000	(5,000)	-	-
v1.1	Police: #xxxx Camera system update changed to \$35k, from \$15k	-	20,000	-	20,000
v1.1	Parks: #xxxxx - City Center roof replacement deferred to 2025	-	-	(75,000)	(75,000)
v1.2	Police: #62000 Replacement of patrol cars changed from 3 to 1	-	(125,293)	-	(125,293)
v1.2	Police: #5xxxx Firearms deferred to 2025 (amount corrected from \$23,800)	-	(22,380)	-	(22,380)
v1.2	Police: #5xxxx Radar Units deferred to 2025	-	(13,000)	-	(13,000)
v1.2	Police: #5xxxx Tracker SAFE Evidence Management deferred to 2025	-	(10,480)	-	(10,480)
v1.2	Police: #5xxxx Filtered Water Cooler/Heater deferred to 2025	-	(400)	-	(400)
v1.2	Public Works: #64100 Street Paving & Surfacing reduction	-	(60,000)	-	(60,000)
v1.2	Public Works: Transfer from Capital Replacement Fund	-	(24,561)	-	(24,561)
v1.2	Fire: #51020 Reduction of Overtime to \$100k (includes benefits)	(45,780)	-	-	(45,780)
v1.2	Admin/Finance: #58610 Other Consulting Fees - decrease to \$2,500	(2,500)	-	-	(2,500)
v1.2	Admin/Finance: #58001 Education/Training - decrease to \$750	(250)	-	-	(250)
v1.2	Admin/Finance: #58002 Conferences/Mtgs - decrease to \$1,000	(1,000)	-	-	(1,000)
v1.2	Admin/Finance: #52290 Mileage Reimb - decrease to \$500	(250)	-	-	(250)
v1.2	Building & Housing: #51090 Part-time-reduce hrly rate to 5% increase	(1,480)	-	-	(1,480)
v1.2	Municipal Court: #51030 Part-time-reduce hrly rate to 5% increase	(3,218)	-	-	(3,218)
v1.2	Prosecuting Attorney: #51030 Part-time-reduce hrly rate to 5% increase	(570)	-	-	(570)
v1.2	Elected Officials: #58002 Conferences/Mtgs - decrease to \$1,400	(600)	-	-	(600)
v1.3	Municipal Court: #51090 Judge - correction to annual services amount	(1,000)	-	-	(1,000)
v1.3	Prosecuting Attorney: #51090 PA - correction to annual services amount	(800)	-	-	(800)
v1.3	Prosecuting Attorney: #53380 Workers' Comp	33	-	-	33
v1.3	Finance 10-145-58225: New Software Annual Support - Finance Commission recommended decrease from \$30k to \$15k	(15,000)	-	-	(15,000)
v1.3	Fire 20-130-5xxxx: Breathing Air Compressor cost reduction from \$65k to \$50k	-	(15,000)	-	(15,000)
v1.3	Public Works 20-190-64100: Street Paving & Surfacing - v1.0/v1.1=\$160k, v1.2=\$100k, v1.3=\$80k	-	(20,000)	-	(20,000)
v1.3	BOA Chambers 20-190-6xxxx: Add Audio/Visual Improvements	-	10,000	-	10,000
	Expenses - Increase (Decrease)	\$ (71,715)	\$ (266,114)	\$ (75,000)	\$ (412,829)

v1.3	Total Revenue	\$ 7,329,865	\$ 1,277,489	\$ 1,900,220	\$ 10,507,574
v1.3	Total Expenses	7,069,658	1,886,913	1,732,643	10,689,214
v1.3	Projected Excess of Revenues Over (Under) Expenses	\$ 260,207	\$ (609,424)	\$ 167,577	\$ (181,640)



City of Shrewsbury, MO

Budget Work Session 11/21/23

Budget Meeting #3 of 7

2024 Budget Draft v1.2



City of Shrewsbury, MO

2024 Budget Draft v1.2

Budget Work Session 11/21/23

Budget Meeting #3 of 7

Budget Draft v1.2 is being issued in summary only, with changes incorporated from v1.0 and v1.1. Please bring v1.0 to the meeting if you would like to reference the detailed breakout by account. If time allows, v1.3 will be issued with the detailed pages.

Page 4 – Major Fund Summary of Changes to v1.0 and v1.1

Reflects increases to total revenue in the amount of \$92,720 and decreases to total expenses of \$372,062, for a net decrease of revenues under expenses of \$464,782.

Page 6 – Summary of Major Funds

- ❖ Total Revenue = \$10,410,141, an increase of \$92,720 from v1.0.
- ❖ Total Personnel Expenses = \$6,865,502, a decrease of \$51,048 from v1.0.
- ❖ Total Operating Expenses = \$3,864,479, a decrease of \$3,900 from v1.0.
- ❖ Total Capital Expenses = \$2,339,913, a decrease of \$317,114 from v1.0.

Page 7 – Summary of Non-Major Funds

The amount of \$24,561 in the Capital Replacement Fund has been transferred to Public Works for equipment purchases in 2024 and reduces the Capital Improvements Fund expenses from v1.0.

Pages 8-10 – General Fund, Capital Improvements Fund, and Park and Stormwater Fund

Gray highlights denote changes between versions, which reflects the changes listed on page 4.

Page 12 – General Fund Target Fund Balance

- ❖ The General Fund has 134 days or 4.5 months in reserves. Funds in excess of 60-day policy = \$1,456,505.
- ❖ The General Fund transfers \$391,491 to the Capital Improvements Fund cover the negative fund balance. After this transfer, the General Fund has 114 days or 3.8 months in reserves. Funds in excess of 60-day policy = \$1,065,014.

Page 14 – Public Safety Building Phases

The additional support space addition has been deferred to 2025, adjusting the 2024 expense for Phase 1 to \$516,504.

Page 15 – Transfers Between Funds

- ❖ If the General Fund transfers the amount to the Capital Improvements Fund for Phase 1 of the Public Safety Building repairs, the General Fund will have 88 days or 2.9 months in reserves. Funds in excess of 60-day policy = \$548,510.
- ❖ If the Park and Stormwater Fund transfers the amount of revenue over expenses to the General Fund, the General Fund will have 112 days or 3.7 months in reserves. Funds in excess of 60-day policy = \$1,019,976.

FY 2024 BUDGET DRAFT v1.2 SUMMARY OF CHANGES		General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
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Revenue Changes to v1.0 and v1.1:

v1.1	Public Safety Sales Tax: #41412 Changed to 3-yr avg from 5-yr avg	\$ 22,045	\$ -	\$ -	\$ 22,045
v1.2	#43480 Occupancy Permits - Increase fee from \$40 to \$50	3,675	-	-	3,675
	#43490 Housing Inspection Fees - Increase from \$75 to \$100	12,000	-	-	12,000
	25-101-47205 Non-resident pool pass	-	-	5,000	5,000
	25-101-47503 Concession-swim pool	-	-	2,000	2,000
	25-101-47504 Swim pool daily receipts	-	-	3,000	3,000
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	25-101-47401 Meeting room rental	-	-	5,000	5,000
	25-101-47402 Ballroom rental	-	-	4,500	4,500
	25-101-47405 Multi-purpose room	-	-	10,000	10,000
	Revenue - Increase (Decrease)		\$ 37,720	\$ -	\$ 55,000

Expense Changes to v1.0 and v1.1:

v1.1	General Government: #54820 City Center Internet	\$ (4,300)	\$ -	\$ -	\$ (4,300)
	Police: #580xx Officer Wellness reclass to GF from CIF	5,000	(5,000)	-	-
	Police: #xxxx Camera system update changed to \$35k, from \$15k	-	20,000	-	20,000
	Parks: #xxxxx - City Center roof replacement deferred to 2025	-	-	(75,000)	(75,000)
v1.2	Police: #62000 Replacement of patrol cars changed from 3 to 1	-	(125,293)	-	(125,293)
	Police: #5xxxx Firearms deferred to 2025	-	(23,380)	-	(23,380)
	Police: #5xxxx Radar Units deferred to 2025	-	(13,000)	-	(13,000)
	Police: #5xxxx Tracker SAFE Evidence Management deferred to 2025	-	(10,480)	-	(10,480)
	Police: #5xxxx Filtered Water Cooler/Heater deferred to 2025	-	(400)	-	(400)
	Public Works: #64100 Street Paving & Surfacing reduction	-	(60,000)	-	(60,000)
	Public Works: Transfer from Capital Replacement Fund	-	(24,561)	-	(24,561)
	Fire: #51020 Reduction of Overtime to \$100k (includes benefits)	(45,780)	-	-	(45,780)
	Admin/Finance: #58610 Other Consulting Fees - decrease to \$2,500	(2,500)	-	-	(2,500)
	Admin/Finance: #58001 Education/Training - decrease to \$750	(250)	-	-	(250)
	Admin/Finance: #58002 Conferences/Mtgs - decrease to \$1,000	(1,000)	-	-	(1,000)
	Admin/Finance: #52290 Mileage Reimb - decrease to \$500	(250)	-	-	(250)
	Building & Housing: #51090 Part-time-reduce hrly rate to 5% increase	(1,480)	-	-	(1,480)
	Municipal Court: #51030 Part-time-reduce hrly rate to 5% increase	(3,218)	-	-	(3,218)
	Prosecuting Attorney: #51030 Part-time-reduce hrly rate to 5% increase	(570)	-	-	(570)
Elected Officials: #58002 Conferences/Mtgs - decrease to \$1,400	(600)	-	-	(600)	
Expenses - Increase (Decrease)		\$ (54,948)	\$ (242,114)	\$ (75,000)	\$ (372,062)

v1.2	Total Revenue	\$ 7,232,432	\$ 1,277,489	\$ 1,900,220	\$ 10,410,141
v1.2	Total Expenses	7,086,425	1,910,913	1,732,643	10,729,981
v1.2	Projected Excess of Revenues Over (Under) Expenses	\$ 146,007	\$ (633,424)	\$ 167,577	\$ (319,840)

BUILDING EVALUATION REPORT

City of Shrewsbury Public Safety Building



4400 Shrewsbury Avenue
Shrewsbury, MO 63119

September 28, 2023

Architectural Evaluation Enhanced Visual MEP Evaluation



COST OPINION SUMMARY - 2024 BUDGET DRAFT V1.2

Item	Phase I Existing Building (2023/2024)	Phase II Existing Building (2025)	Phase III Existing Building (2028)	New Construction (5-10 Years)
Construction	\$325,040	-	-	
MEP Repairs/Upgrades	\$73,600	\$190,000	\$72,500	
Construction Contingency (10%)	\$39,864	\$19,000	-	
Escalation (3% per year)	-	\$12,540	\$10,425	
Furniture, Fixtures, & Equipment (FFE)	Included in Support Space TPB	-	-	-
Professional Services and Fees	\$49,000	\$24,000	-	
Subtotal	\$487,504	\$245,540		
Additional Support Space Addition (Total Program Budget)		\$550,000		
Total Estimated Costs	\$487,504	\$795,540	\$82,925	\$17,250,000*

* Total Program Budget Based on 25,000 Gross Square Foot New Combined Public Safety Facility Bidding in 2028

2024 Budget Draft v1.2	2024	2025	2027	2028
Estimated Cost to Relocate the Municipal Court to the City Center	\$ 10,000			
Public Safety Building				
Phase 1	\$ 487,504			
Phase 2 (2024 Expense = 10% Equipment Deposit)	\$ 19,000	\$ 776,540		
Phase 3 (2027 Expense = 10% Equipment Deposit)			\$ 7,250	\$ 75,675
Total	\$ 516,504	\$ 776,540	\$ 7,250	\$ 75,675

To: Shrewsbury Finance Commissioner Amie Koenen akoenen7@gmail.com
Shrewsbury Finance Commissioner Grace Kincaid gewachter@yahoo.com

From: Shrewsbury Finance Commissioner Ed Purvis edpurvis@att.net

Date: November 20, 2023

RE: 2024 Draft Budget Report to the Board of Aldermen 11/21/2023

Amie and Grace,

Below are items I recommend for consideration in our written report to the Board:

Revenue

- No new Fire Sales Tax
- PILOT for Lady of Life
- Propose for vote - Increase commercial utility tax rate
- Propose for vote - Increase business license rates based on revenue tiers
- Increase Use Tax revenue in budget by \$40k
- Increase Motor Vehicle Sales Tax in budget by \$4k
- Increase Fines and Court Costs in budget by \$12k
- Consult with St. Louis County Economic Office for adding revenue ideas/assistance
- Grants for Public Safety Building

Expenses

- Keep pay scale at the GovHR 50th percentile for employee retention and attraction
- No increase in dependent insurance contribution (maintain at City providing 85%)
- No contribution toward employee insurance (maintain at City providing 100%)

FY 2024

- Adopt a 3 to 5-year strategic plan

To: The Shrewsbury Board of Alderman

From: Shrewsbury Finance Commission

Date: November 21, 2023

RE: 2024 Draft Budget Recommendations to the Board of Aldermen 11/21/2023

Upon review of the 2024 Draft Budget, we recommend the following items to be considered:

Revenue:

- Do not move forward with a ballot initiative for a business license rate increase; of the 13 municipalities presented, Shrewsbury's current rate is already in line with 8.
- Do not move forward with a ballot initiative to levy an additional ¼ % Fire Protection Sales Tax.
- Change the Motor Vehicle Sales Tax & Fees Revenue to a 3-year average instead of a 5-year average.
- Increase Local Use Tax Line Item based on an updated 2023 projection, if available based on 10/31/23 numbers, otherwise increase to \$600k based on trend forecasts for ecommerce sales to increase in 2024.
- Finalize PILOTS agreements with Archdiocese, Cardinal Ritter Senior Services, Our Lady of Life and any other applicable entities.

Expenses:

- Have the Board vote to reduce the City's contribution to dependent medical insurance premiums to 75% beginning with the next plan year (beginning Oct 1, 2024). We have reviewed multiple local municipalities where employees are contributing to their own medical insurance benefits in addition to those of their dependents. Based on our analysis, a change to 75% coverage by the City for employee dependents is in line with other area municipalities. We do not recommend changing the City's coverage of the employee's medical insurance premiums at this time.
- Have the Board vote to reduce the City's stipend for health insurance deductibles (through the HRA). Currently the City will reimburse for up to 80% of the deductible of an employee-only plan and 70% of a family-plan. We recommend changing to 70% for an employee-only plan and 50% of a family-plan. Some municipalities do not offer an HRA at all, we are still covering our employee's insurance premiums at 100%, this would only change our reimbursement of their deductible.
- Further reduce street paving and surfacing expenses to \$30k. This would still be five times the actual expenses of 2022.
- Reduce Public Works 'Contractual and Professional Services' to greater of 2023 Projection or 2022 Actual for each line item.
- Reduce the Technology Maintenance & Support for Finance to \$15k (from \$30k). This can be updated if we receive RFPs before the budget is complete, but we have updated based on the \$12k included in the City of Rock Hill's budget for annual maintenance (their 23/24 budget included the implementation of a new finance software system after they had selected and approved a vendor, budget included \$75K for initial costs and \$12k for annual maintenance).

Other:

- Please do not pass a budget that has expenditures in excess of revenues before considering extraordinary items (i.e., the Public Safety building improvements).
- Start having the town hall meetings that many residents asked for when the Strategic Plan was first discussed with the public at a Board meeting.
- Consult with St. Louis Economic Development Partnership for adding revenue ideas/assistance.
- Engage in meaningful conversations with other local municipalities to see if there are opportunities to reduce expenses. The plan with Courts and Webster Groves did not work out, but what about Maplewood or Rock Hill? Are there other areas where it would make sense to combine/pool resources or potentially outsource to other municipalities?
- Engage the finance commission proactively on setting a 5-year capital improvements fund goal projects.
- After reviewing many different local municipalities budgets recently, many are in formats more easily digestible by their boards and residents. We recommend in addition to presentation by fund a high-level break-out by department that shows a year-over year comparison of FTE, Revenues and Expenses. An example is included below.

Parks and Recreation Department

	2024	2023 Annual	2022	2021
	Budget	Projection	Actual	Actual
Revenues				
Sales Tax				
Grants				
Charges for Services				
<i>Total</i>				
Expenses				
Personnel				
Vehicles				
City Center Facility				
Parks Expenses				
Pool Services				
Pool Improve/Maintenance				
Other Misc.				
<i>Total Expenses</i>				
Staffing(FTE)				
Director				
Staff Receiving Benefits				
Seasonal and Part Time				

Director Madrid Notes from Discussion

To: The Shrewsbury Board of Alderman

From: Shrewsbury Finance Commission

Date: November 21, 2023

RE: 2024 Draft Budget Recommendations to the Board of Aldermen 11/21/2023

Upon review of the 2024 Draft Budget, we recommend the following items to be considered:

Revenue:

- ❖ Change the Motor Vehicle Sales Tax & Fees Revenue to a 3-year average instead of a 5-year average. 3-year (2021-2023) average = \$97,438 v1.0= \$93,149 Additional Revenue = \$4,289
- ❖ Increase Local Use Tax Line Item based on an updated 2023 projection, if available based on 10/31/23 numbers, otherwise increase to \$600k based on trend forecasts for ecommerce sales to increase in 2024. v1.3 = \$643,874 v1.0 = \$560,730 Additional Revenue = \$83,144

LOCAL USE SALES TAX #41423			
Discussion Budget Draft v1.2			
November 21, 2023			
ACTUAL	Jan 2023	Nov 2022	11,399
ACTUAL	Feb 2023	Dec 2022	16,602
	Cash Basis	Modified Accrual Basis	
	2023 Month Received	2023 Month Revenue Earned	
ACTUAL	Mar	Jan	94,864
	Apr	Feb	12,770
	May	Mar	29,811
	Jun	Apr	118,252
	Jul	May	31,849
	Aug	Jun	39,644
	Sep	Jul	95,493
	Oct	Aug	22,047
	Nov	Sep	50,545
ESTIMATE	Dec	Oct	95,000
	Jan 2024	Nov	26,800
	Feb 2024	Dec	26,800
	2024 Budget v1.3		\$ 643,874
	2024 Budget v1.0, v1.1, v1.2		\$ 560,730
	Additional Revenue to v1.3		\$ 83,144

- ❖ Finalize PILOTS agreements with Archdiocese, Cardinal Ritter Senior Services, Our Lady of Life and any other applicable entities. Will be completed after approval of 2024 Budget

Expenses:

- ❖ Have the Board vote to reduce the City's contribution to dependent medical insurance premiums to 75% beginning with the next plan year (beginning Oct 1, 2024). We have reviewed multiple local municipalities where employees are contributing to their own medical insurance benefits in addition to those of their dependents. Based on our analysis, a change to 75% coverage by the City for employee dependents is in line with other area municipalities. We do not recommend changing the City's coverage of the employee's medical insurance premiums at this time.

Savings for Oct-Dec 2024 = estimated \$7,824

City of Shrewsbury, MO										
Employee Health Insurance Analysis - Change Dependent Contribution from 15% to 25%										
Calculation based on current plan year: October 1, 2023 - September 30, 2024										
Annual Premium by Tier	Total Annual Premium by Census	Census		Nov	Tiers 2-4 Annual Rates Less Employee Premium	85.00%	15.00%	15.00%	15.00%	
		2023				City's Annual Expense	Total Employees (31) Contribution Annually	Employee's Annual Expense for Dependent Insurance by Tier	Employee's Monthly Expense for Dependent Insurance by Tier	
\$ 6,461.28	\$ 161,532.00	Tier 1	Employee	25	\$ 6,461.28	\$ 361,831.68	\$ -	\$ -	\$ -	\$ -
14,221.92	56,887.68	Tier 2	Emp + Spouse	4	7,760.64	26,386.18	4,656.38	1,164.10		97
12,597.84	88,184.88	Tier 3	Emp + Child(ren)	7	6,136.56	36,512.53	6,443.39	920.48		77
18,409.44	368,188.80	Tier 4	Emp + Family	20	11,948.16	203,118.72	35,844.48	1,792.22		149
	\$ 674,793.36			56		\$ 627,849.11	\$ 46,944.25			
Annual Premium by Tier	Total Annual Premium by Census	Census		Nov	Tiers 2-4 Annual Rates Less Employee Premium	75.00%	25.00%	25.00%	25.00%	
		2023				City's Annual Expense	Total Employees (31) Contribution Annually	Employee's Annual Expense for Dependent Insurance by Tier	Employee's Monthly Expense for Dependent Insurance by Tier	
\$ 6,461.28	\$ 161,532.00	Tier 1	Employee	25	\$ 6,461.28	\$ 361,831.68	\$ -	\$ -	\$ -	\$ -
14,221.92	56,887.68	Tier 2	Emp + Spouse	4	7,760.64	23,281.92	7,760.64	\$ 1,940		\$ 162
12,597.84	88,184.88	Tier 3	Emp + Child(ren)	7	6,136.56	32,216.94	10,738.98	\$ 1,534		\$ 128
18,409.44	368,188.80	Tier 4	Emp + Family	20	11,948.16	179,222.40	59,740.80	\$ 2,987		\$ 249
	\$ 674,793.36			56		\$ 596,552.94	\$ 78,240.42			
								\$ 776	\$ 65	Emp + Spouse 4
								\$ 614	\$ 51	Emp + Child(ren) 7
								\$ 1,195	\$ 100	Emp + Family 20
ADDITIONAL FROM 15% TO 25%										
								Monthly	OCT-DEC 2024	
								\$ 259	\$ 776	
								\$ 358	\$ 1,074	
								\$ 1,991	\$ 5,974	
								\$ 2,608	\$ 7,824	City Savings

- ❖ Reduce Public Works 'Contractual and Professional Services' to greater of 2023 Projection or 2022 Actual for each line item. v1.2 \$6,300 \$3,826 as proposed Savings = \$2,474
- ❖ Reduce the Technology Maintenance & Support for Finance to \$15k (from \$30k). This can be updated if we receive RFPs before the budget is complete, but we have updated based on the \$12k included in the City of Rock Hill's budget for annual maintenance (their 23/24 budget included the implementation of a new finance software system after they had selected and approved a vendor, budget included \$75K for initial costs and \$12k for annual maintenance). Savings \$15k



City of Shrewsbury, MO

Budget Work Session 11/14/23

Budget Meeting #2 of 7

2024 Budget Draft v1.1



List of Changes to Draft v1.0R

(After 11/7/2023 Budget Meeting #1 of 7)

- A. Major Fund Summary Page – Page 8
 - 1) Sewer Lateral Fund has been deleted and moved to Non-Major Funds page 9.
 - 2) The Capital Improvements Fund excludes the 2024 Public Safety Building Renovation/Mechanical Upgrades/Abatement expenses. A section has been added for the building on Pages 12-22.

- B. Non-Major Fund Summary Page 9 has been added for the Capital Replacement and Sewer Lateral Funds.

- C. Public Safety Building Section Added
 - 1) Page 13 – Summary with estimated cost by year.
 - 2) Page 16 - Under 'PROCESS', the revenue inflow edited and is expected in July/August with annual renewals due in July.
 - 3) Pages 17-20 – Business License information sorted by license fee and industry.
 - 4) Page 21 – Ladue voters approved a ½% Fire Sales Tax in November 2023.

- D. Fund detail pages include variances for 2024 Budget compared to 2023 Projection and 2023 Projection compared to 2022 Actual.

- E. General Fund
 - 1) Revenue
 - i. Public Safety Sales Tax: Increased \$22,045
Page 25, #10-101-41412 was changed to 3-year average of \$389,488, from 5-year average of \$367,443.

 - 2) Expenses
 - i. General Government: Decreased \$4,300
Page 29, #54820 City Center Internet (Originally \$6k expense from goINET - ~\$3,000 expense in Parks and ~\$1,300 in Police).
 - ii. Police Department: Increased by \$5,000
Page 32, Officer Wellness has been added to Contractual & Professional Services and removed from the Capital Improvements Fund.

Continued - List of Changes to Draft v1.0R

F. Park & Stormwater Fund – Page 53

- 1) City Center roof replacement of \$75k has been deleted in 2024.
- 2) City Center roof replacement of \$240k has been added to 2025.

G. Capital Improvements Fund

- 1) Grant notes for STP Project: Revenue Page 56 & Expenses Page 60:
Total Project \$500k, with Grant Reimbursement of 80% = \$400k Grant Revenue. Total Expenses of \$500k Less 80% Grant = \$100k Expense for the City's 20% portion.
- 2) Police Department: Decreased \$5,000
Officer Wellness has been added to the General Fund and removed from the Capital Improvements Fund.
- 3) Police Department: Increased \$20,000
Page 58 - Camera system update quoted by goINET \$35,000.
- 4) General Government: 2025 Decreased \$35,000 and moved to Police Department in #3 above.
- 5) Municipal Court: Page 61, Row was hidden – now shows 2023 Budget for \$1,700.

From: [Mike Schmelzle](#)
To: [Diana Madrid](#)
Cc: [Mike Travaglini](#); [Amie Koenen](#); edpurvis@att.net; [Grace Kincaid](#)
Subject: 2024 Budget
Date: Monday, November 13, 2023 8:54:34 AM

Some revenue and expense ideas for tomorrow.

Revenue:

Increase Park & Rec fees and permits - \$50,000.

Our Lady of Life - \$30,000.

Ambulance fees - \$50,000.

Court fees - \$30,000.

Expenses:

Close the HRA account - \$60,000.

Reduce Fire overtime - \$40,000.

Reduce street paying - \$50,000.

Increase employee health ins 5% - \$30,000.

Savings and Revenue \$340,000.



City of Shrewsbury, MO

Budget Work Session 11/07/23

Budget Meeting #1 of 7

2024 Budget Draft v1.0R

Discussion:

**Funding Public Safety Building Abatement / Mechanical Repairs / Renovation
and
General Fund Revenue Considerations**

1. Unassigned Fund Balance - General Fund [SLIDE TO DISCUSS]
2. Unassigned Fund Balance - Park & Stormwater Fund Transfer to General Fund [SLIDE TO DISCUSS]
3. Financing or Issuance of Certificates of Participation
4. Revenue Option - Business License Rate Increase (Ballot Initiative) [SLIDE TO DISCUSS]
5. Revenue Option - Levy Additional 1/4% Fire Protection Sales Tax (Ballot Initiative) (Sunset Provision) [SLIDE TO DISCUSS]
6. Federal Grant - If awarded the funding would be anticipated in 2025 with a matching Federal Share of \$125,000 to \$750,000 [SLIDE TO DISCUSS]

Future Budget Draft Discussions:

7. Cell Tower Lease Buyout
8. PILOTS for Archdiocese, Cardinal Ritter Senior Services, Other?
9. Municipal Court - Contract Renewal for Lakeshire & Grantwood Village

Other opportunities may be identified in future budget drafts

Revenue Threats:

As discussed in the June Finance Report and Draft Strategic Plan, the City will continue to monitor potential legislative changes at the State and County level, that may impact the City's current revenue streams. Prior threats have been elimination of sales tax on food, a sales tax/use tax exemption for utility companies, and changes to the methodology to levy property taxes.

SWOT ANALYSIS REVENUE THREATS

LEGISLATIVE

- Sales Tax & Use Tax
 - Elimination of sales tax on food
 - Utility company exemptions
- Property Taxes
 - Change to assessed valuation structure
 - Exempting aged personal property
- Staff will continue to monitor legislation that could negatively impact the City.

BOA Meeting 6-13-2023 | Finance Report

(Excludes Sewer Lateral Fund for Discussion Purposes)

FY 2024 DRAFT BUDGET v1.0	General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
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Public Safety Building Abatement / Mechanical Repairs / Renovation and Relocation of Municipal Court and Prosecutor's Offices **1**

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 1,911,303	\$ -	\$ 341,466	\$ 2,252,769
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Relocation of Municipal Court	\$ -	\$ 10,000	\$ -	\$ 10,000
Public Safety Building Abatement / Mechanical Repairs / Renovation	\$ -	\$ 1,056,504	\$ -	\$ 1,056,504

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 1,911,303	\$ (1,066,504)	\$ 341,466	\$ 1,186,265
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Transfer to Capital Improvements Fund from General Fund	\$ (1,066,504)	\$ 1,066,504	\$ -	\$ -
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 844,799	\$ -	\$ 341,466	\$ 1,186,265
--	------------	------	------------	--------------

CALCULATION OF TARGET FUND BALANCE GENERAL FUND			
General Fund Total Expenses	\$ 7,141,373	Number of Days in FB Reserve <i>(FB / (Expenditures / 360))</i>	43
GF Target Fund Balance - 60 days of Expenses <i>((Expenses / 360) * 60)</i>	\$ 1,190,229	Months of FB Reserve <i>(No. Days in FB Reserve / 30)</i>	1.4
General Fund Unassigned Fund Balance Policy Ordinance No. 3043, July 12, 2022 <i>No less than 60 days of Operating Expenses</i>		GF Fund Balance in Deficiency of Policy <i>(FB - 60 Days of Expenditures)</i>	\$ (345,430)

Transfer Fund Balance from Park & Stormwater Fund to the General Fund **2**
(Auditors advised this practice is accepted and common in other municipalities.)

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 844,799	\$ -	\$ 341,466	\$ 1,186,265
--	------------	------	------------	--------------

Transfer to General Fund from Park & Stormwater Fund	\$ 341,466	\$ -	\$ (341,466)	\$ -
--	------------	------	--------------	------

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 1,186,265	\$ -	\$ -	\$ 1,186,265
--	--------------	------	------	--------------

CALCULATION OF TARGET FUND BALANCE GENERAL FUND			
General Fund Total Expenses	\$ 7,141,373	Number of Days in FB Reserve <i>(FB / (Expenditures / 360))</i>	59.8
GF Target Fund Balance - 60 days of Expenses <i>((Expenses / 360) * 60)</i>	\$ 1,190,229	Months of FB Reserve <i>(No. Days in FB Reserve / 30)</i>	1.99
General Fund Unassigned Fund Balance Policy Ordinance No. 3043, July 12, 2022 <i>No less than 60 days of Operating Expenses</i>		GF Fund Balance in Deficiency of Policy <i>(FB - 60 Days of Expenditures)</i>	\$ (3,964)

Revenue Information for Board of Aldermen Consideration

Potential Annual General Fund Revenue \$67,116 - \$201,710

SWOT ANALYSIS – REVENUE OPPORTUNITY BUSINESS LICENSE RATE INCREASE BASED ON GROSS RECEIPTS



REVENUE OPPORTUNITY

- Current rate is \$1.00 per \$1,000 of gross receipts.
- Based on 2022 Actual Gross Receipts, the estimated increase in annual revenue:
 - **\$1.25: \$ 67,116**
 - **\$1.50: \$ 134,233**
 - **\$1.75: \$ 201,710**

4 MUNICIPALITIES **\$1.25/\$1,000**

- Clayton
- Crestwood
- Des Peres
- Sunset Hills

1 MUNICIPALITY **\$1.75/\$1,000**

- Richmond Heights

8 MUNICIPALITIES **\$1.00/\$1,000**

- | | |
|-------------|---------------------|
| ▪ Ballwin | ▪ Glendale |
| ▪ Frontenac | ▪ Maplewood |
| ▪ Kirkwood | ▪ Shrewsbury |
| ▪ Ladue | ▪ Webster Groves |

PROCESS

- Ballot initiative
(Business License rates are subject to the 1980 Hancock Amendment, which is considered a tax and requires that increases must be approved by Shrewsbury residents).
- Requires simple majority to pass.
- Revenue inflow expected 2-3 months after certification of passage.

Municipal data as of April 2023

Revenue Information for Board of Aldermen Consideration

Potential Annual General Fund Revenue \$420,000
If Project Cost = \$1.4M to \$1.6M, the sales tax could sunset in 4 years.

Estimated Project Total Cost \$1,365,969
(Without 'soft' costs, unknown electrical repairs, and other unknown expenses.)

SWOT ANALYSIS – REVENUE OPPORTUNITY FIRE PROTECTION SALES TAX RATE INCREASE FROM 1/4% TO 1/2%



REVENUE OPPORTUNITY

- Increase levy to 1/2%, from 1/4%
- Estimated annual revenue: **\$420,000**
- Funds designated for Fire Department services only.

5 MUNICIPALITIES with 1/2% TAX

- Crestwood
- Des Peres
- Hazelwood
- Maplewood
- Richmond Heights

PROCESS

- Ballot initiative.
- Requires simple majority to pass.
- Revenue inflow expected 2-3 months after certification of passage.

12 MUNICIPALITIES with 1/4% TAX

- | | |
|-------------|---------------------|
| ▪ Berkeley | ▪ Kirkwood |
| ▪ Brentwood | ▪ Olivette |
| ▪ Clayton | ▪ Rock Hill |
| ▪ Ferguson | ▪ Shrewsbury |
| ▪ Frontenac | ▪ University City |
| ▪ Glendale | ▪ Webster Groves |

Revenue Information for Board of Aldermen Consideration Public Safety Building - Potential Federal Grant

Potential Matching Federal Grant - Funding 2025

Federal Share \$125,000 to \$750,000



City of Shrewsbury, Missouri

Memorandum from the Director of Administration and Finance

To: The Honorable Mike Travaglini, Mayor
Board of Aldermen

From: Diana Madrid, Director of Administration and Finance

RE: Monthly Report

Date: October 6, 2023

Public Safety Building:

Results of the Evaluation

The results of the evaluation performed by JEMA were presented at the Board Work Session on September 26. The full report and slide deck presentation are available on the City's website.

The recommended phases will be included in the Capital Improvements five-year plan for the years 2024, 2025, and 2028.

Federal Grant Opportunity

I have identified a federal grant opportunity, Save America's Treasures, dedicated to assist with the preservation of properties on the National Register of Historic Places. In FY 2023, funding of \$26.5 million was dedicated to this program, that provided grants for historic property projects with a Federal share of a minimum amount of \$125,000 and a maximum of \$750,000. These projects require dollar-for-dollar non-federal matching share.

The application process requires extensive research and begins with submitting a preliminary application to the State of Missouri, for an eligibility assessment. If the building is determined to be a good candidate for the program, a full application is submitted for consideration. The target date for application is April 1, 2024, for a July consideration meeting. If approved for program nomination, the Federal application process begins.

The ideal outcome is for Federal approval in Fall 2024 and funding in 2025. While this funding would not be applicable to Phase 1 of the project, it could assist with later phases and unknown issues that will likely arise during Phase 1, including the building's electrical system.

INTRODUCTION

2024 BUDGET



2024 BUDGET



ELECTED OFFICIALS

Mayor

Honorable Mike Travaglini

Aldermen Ward 1

John Odenwald

Keith Peters

Aldermen Ward 2

Presley Barker

Greg Lauter

Aldermen Ward 3

Michael Schmelzle

Bette Welch

APPOINTED OFFICIALS

Director of Administration & Finance

Chief of Police

Fire Chief

Public Works Superintendent

Director of Parks and Recreation

City Clerk

Diana Madrid

Lisa Vargas

Chris Amenn

Tony Wagner

Chris Buck

Spencer Owens

LEGAL OFFICIAL

City Attorney

Mike Daming

MUNICIPAL COURT OFFICIALS

Municipal Judge

Prosecuting Attorney

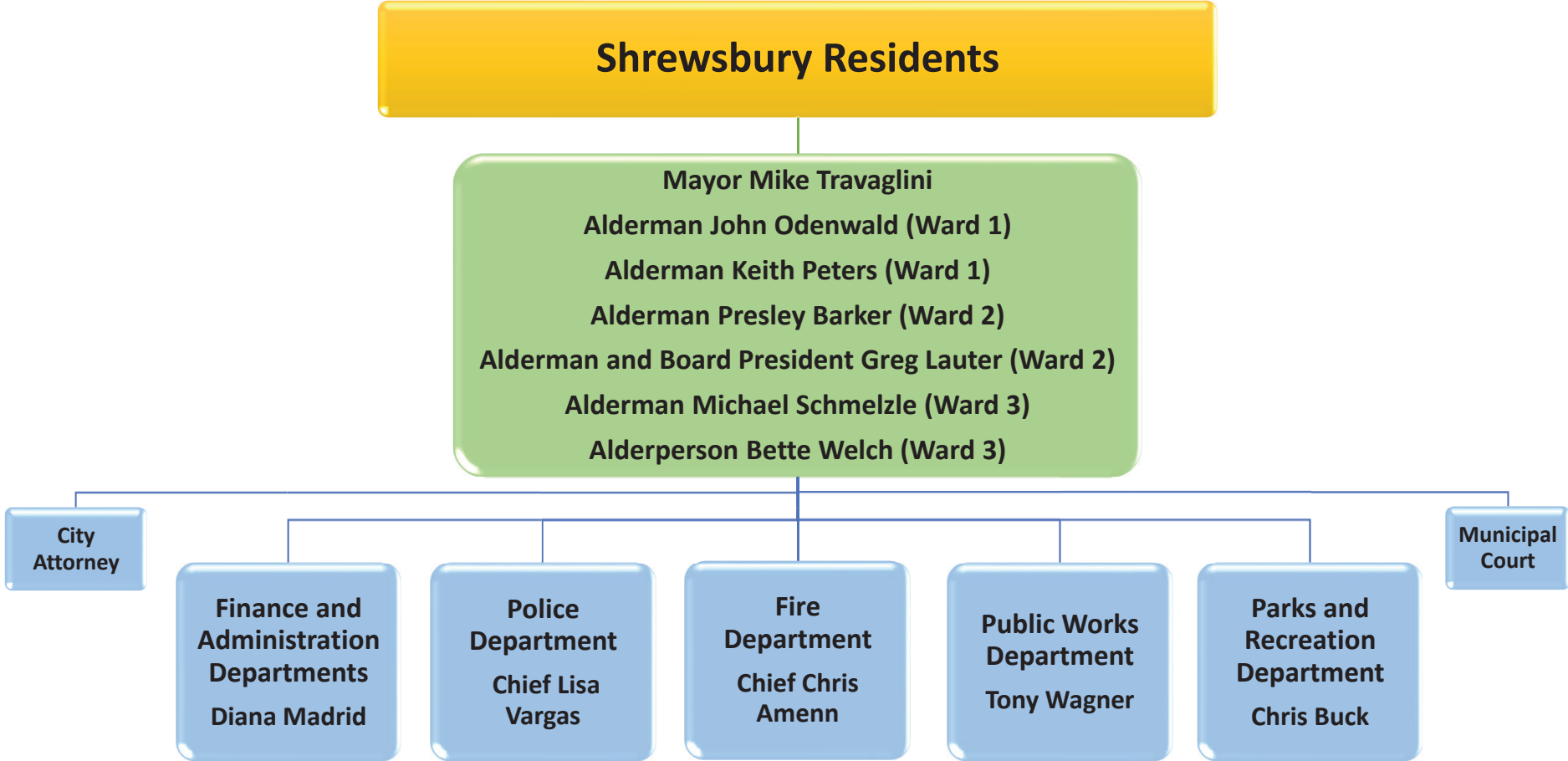
Court Administrator

Honorable A. Gentry Smith

John Bouhasin

Mike Pauley

City of Shrewsbury, Missouri Organizational Chart



THE CITY OF SHREWSBURY, MISSOURI

General

The City of Shrewsbury's origin dates to 1889 when it was platted on land originally part of a Spanish land grant. The area now known as Shrewsbury was a 278-acre farm owned by General John Murdoch. The Murdoch farm was called Shrewsbury Park, named after a village in England. Shrewsbury was incorporated as a Village in 1913 and reincorporated as a fourth-class city in 1920.

The 2020 U.S. Census Bureau data reports the population of the City is 6,406, an increase of 2.4% from 2010. Shrewsbury is an attractive suburban residential community of 3,222 households, with an economic base represented by a mixture of one big box store, two grocery stores, numerous small specialty shops, support services and a few industrial enterprises.

Shrewsbury covers approximately 1.5 square miles and is located in south-east St. Louis County. The communities bordering Shrewsbury are, to the north, the City of Maplewood; to the west, the City of Webster Groves; to the south, the unincorporated St. Louis County community of Affton; and its eastern boundary is adjacent to the City of St. Louis.

Shrewsbury is located within "Greater St. Louis", a bi-state metropolitan area bisected by the Mississippi River and includes counties in Missouri and Illinois. The Metropolitan Statistical Area ("MSA"), is comprised of the following sixteen (16) counties: Missouri – St. Louis, St. Louis City, St. Charles, Crawford, Franklin, Jefferson, Lincoln, and Warren; Illinois – Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, and St. Clair.

As of 2020, the St. Louis MSA is the 21st-largest in the nation, with a population of approximately 2.8 million and a total area of 8,458 square miles. St. Louis County represents 46% of the total MSA, with a population of just over 1 million; St. Charles County accounts for 14% with a population of over 405 thousand; and the City of St. Louis is approximately 11%, with a population of 302 thousand. The Missouri counties comprise a population of approximately 2.2 million and Illinois counties 690 thousand, or 76% and 24%, respectively.

Government

Shrewsbury is a fourth-class City with three wards with a legislative body of a Mayor and six members of the Board of Aldermen. Two aldermen are elected from each of the City's three wards to serve two-year terms, one half of which expire annually.

The Mayor, elected at large to serve a four-year term, is the presiding officer of the Board of Aldermen. The Mayor may only vote in the event of a tie vote by the Board of Aldermen. Additionally, the Mayor has veto power.

The City is managed under a strong Mayor form of government. The Mayor serves as the City's chief executive officer with oversight of City services and functions, which are divided into the six departments of Administration, Finance, Police, Fire, Public Works, and Parks and Recreation. Each department is under the leadership of a director appointed by the Mayor and approved by the majority of all the Board of Aldermen. Each department head: Director of Administration and Finance, Chief of Police, Fire Chief, Public Works Superintendent, and Director of Parks and Recreation report directly to the Mayor.

The Mayor, with the approval of the Board of Aldermen, appoints citizens to boards and commissions with responsibility for certain governmental functions including development, zoning, and zoning changes. The boards and commissions are the Finance Commission, Park and Recreation Commission, Board of Adjustment, Public Safety Advisory Commission, Planning Commission, and Traffic Commission.

Employees

The City has 56 full-time and 12 regular part-time employees. Additionally, the City employs approximately 35 seasonal part-time employees throughout the year. City firefighters are members of the International Association of Firefighters Local 2665. The City has no record of any work stoppages. The only labor dispute experienced by the City was in 1976 at which time the firefighters joined the union.

Pension Plan

The City participates in the Missouri Local Government Employees Retirement System (“LAGERS”) which is administered by a seven-member independent board of trustees pursuant to Missouri statutes. The plan is a defined benefit plan, which provides for normal, early and disability retirement benefits to participants meeting certain eligibility requirements. The plan covers substantially all full-time employees of the City.

Information regarding the pension plan is included in the financial statements that accompany this Annual Disclosure Report.

Community Services

Utilities

Stormwater drainage and sewage collection and disposal for Shrewsbury are provided by the Metropolitan St. Louis Sewer District, a separate taxing authority established under Section 30 of Article VI of the Constitution of Missouri and financed by ad valorem taxes and user fees. All other utilities in the City are provided by privately owned companies. Water service is provided by Missouri American Water Company, natural gas is provided by Spire Inc., and electricity is provided by Ameren Missouri.

Communications

Telecommunication services, cable television, and related services are provided by AT&T, Charter Communications, and other companies. The City receives all St. Louis radio stations and television channels. Local newspapers include The St. Louis Post-Dispatch, The West County Journal, a biweekly paper, and The Webster-Kirkwood Times, a weekly local newsletter.

Police Protection

The Shrewsbury Police Department (the “Department”) is an award winning, internationally accredited law enforcement agency. As a full-service organization with 19 sworn full-time officers that are dedicated to responding to the needs of the City.

The Department has been awarded Law Enforcement Accreditation status by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). This international accreditation award is the gold standard in public safety that focuses on standards that provide best practices related to life, health, and safety procedures for the agency. These standards are considered foundational for contemporary law enforcement agencies. In the state of Missouri, there are only 30 cities with municipal law enforcement agency accreditation status, and in St. Louis County municipalities, only 19 out of 52 have achieved the recognition for professional excellence.

The Department offers public community service programs including the Building Check Program, in which police check the security of a building and leave a notice advising the owner regarding their findings, the S.N.A.P. Program (Safe Neighborhood Active Patrol), in which the police leave a notice advising that they patrolled the neighborhood, Child Indent, and Neighborhood Watch.

Fire Protection

The Shrewsbury Fire Department (the “Department”) provides fire protection and ambulance services throughout the corporate limits of the City. Services are provided from one fire station manned by 19 sworn full-time firefighters that are also licensed paramedics. The Department is rated “2” by the Insurance Services Organization (ISO), among ratings ranging from 1 to 10, with 1 as the highest. This rating is based on several factors including the number of firefighters and their training, response time, firefighting equipment, the City’s water systems, and fire prevention programs of the Department.

The Department sponsors fire prevention and safety programs including blood pressure testing, free smoke detectors and installation for residents in need, home and commercial fire safety inspections, and fire extinguisher training. All departments in the St. Louis metropolitan area are part of a mutual aid program in which assistance and equipment is provided by a fire department of another community in the event an emergency warrants such aid.

Public Works

The City’s five full-time employees in the Public Works Department (the “Department”) are responsible for the construction, maintenance, and repair of the City’s infrastructure systems, including buildings, parks, storm water, streets, sidewalks, and signage. The Department provides snow removal services for 50 lane miles of City streets. The City’s sewer lateral repair program funded by an annual residential real estate property tax of \$28, is managed by the Department.

Recreation Activities

The City owns and operates four parks covering 43 acres, a festival site and the City Center located on 16 acres. Amenities at City parks include tennis and basketball courts, fields for baseball, softball, soccer, and sand volleyball, walking paths, pavilions, and areas for picnicking.

The City also owns and operates an aquatic center. The City’s aquatic center has two bodies of water, one is a competition pool with diving and the other is a zero-depth entry leisure pool with a slide and a lazy river among other features.

In 1992, the City acquired a building which was renovated for use as a community center/municipal complex (the “City Center”) in 1993 and includes the Board of Aldermen chambers, offices for the parks and recreation department and administration department, a kitchen, a gymnasium, a ballroom, an exercise room, and several meeting rooms.

Residents also enjoy the many attractions located throughout the St. Louis Metropolitan area that are within an easy commuting distance including the St. Louis Zoological Park, Forest Park, the Missouri Botanical Gardens, St. Louis Art Museum, Six Flags St. Louis, the St. Louis Symphony, professional sports teams, and more.

Solid Waste Collection

The State of Missouri Solid Waste Management Law requires cities with a population over 500 to develop, adopt and implement a solid waste management plan to ensure that all solid wastes in a community are stored, collected, transported and disposed of properly. Shrewsbury contracts for this service with private collectors through competitive bidding. Solid waste collection services are paid for by residents.

Medical

Residents are within short commuting distance of thirteen hospitals in the SSM Health System (5), BJC HealthCare System (4), Mercy Health System (2), Des Peres Hospital, and St. Luke’s Hospital. Within the St. Louis metropolitan area, there are numerous other hospitals for medical needs.

The City of St. Louis is home to two nationally top ranked in research and medical schools: Washington University School of Medicine and Saint Louis University School of Medicine. Both universities are teaching hospitals with Barnes-Jewish Hospital and Children’s Hospital, on the campus and affiliated with Washington University School of Medicine, and SSM Health Saint Louis University Hospital and SSM Health Cardinal Glennon Children’s Hospital, both on the campus and affiliated with Saint Louis University School of Medicine.

Mercy Hospital Clinic is located in Shrewsbury, specializes in health care needs for the entire family. In addition, there is a dental office, vision center, and podiatrist located in the City.

Education

The public school system within the City is operated under the administration and control of the Webster Groves School District, the Affton School District, the Special School District of St. Louis County, and The Community College District of St. Louis, St. Louis County, Missouri. These districts are independent of the City, having their own elected or appointed officials, budgets and administrators. The districts are authorized to levy taxes, separate and distinct from those levied by the City.

The Webster Groves School District and the Affton School District (the “Districts”) collectively own and operate 7 elementary schools, 3 junior high schools and 2 senior high schools serving residents of the City.

The City is the home of Cardinal Glennon College, a pastoral college owned by the St. Louis Archdiocese. The College is the only institution of its kind in the St. Louis metropolitan area.

In addition, numerous institutions of higher education located in the St. Louis metropolitan area are easily accessible to City residents, including Webster University, located approximately 1 mile from Shrewsbury. Also in close proximity to the City is Saint Louis University, Washington University, University of Missouri-St. Louis, and St. Louis Community College campuses at Meramec and Forest Park.

Economic and Demographic Data

Transportation

The City is located most closely to Interstate 44, which intersects the City near its northern edge. Shrewsbury is about 15 minutes, or 9-miles west of Busch Stadium in Downtown St. Louis via Interstate 44 and is approximately 22 minutes, or 13-miles south of St. Louis Lambert International Airport via Interstates 64 and 170.

Interstate 44 intersects the City near its northern edge. Running east and west, Interstate 44 intersects Interstate 270 approximately 6 miles west of the City, thus providing excellent access to all of the St. Louis metropolitan area.

Regularly scheduled air passenger and freight service is available at Lambert St. Louis International Airport (the “Airport”). The Airport has two terminals with 60 direct passenger flights to cities in the lower 48 states and 5 direct international countries through airline services from Air Choice One, American, Cape Air, Delta, Frontier, Lufthansa, Southwest, Spirit, and United.

Metro Transit provides bus services and MetroLink, a commuter railroad that serves the St. Louis area. In 2006, an extension included a station near Shrewsbury that connects the City with the City of St. Louis, the Airport, and other prominent locations in the St. Louis metropolitan area expanding through areas of Illinois, ending around Scott Air Force Base.

Population

The following table sets forth historical population statistics for the City:

<u>Year</u>	<u>Population</u>
1980	5,077
1990	6,416
2000	6,644
2010	6,254
2020	6,406

Source: United States Department of Commerce, Bureau of Census.

Economy and Economic Development

The City is primarily a suburban residential community with an economic base represented by a mixture of commercial enterprises, numerous small specialty shops, support services and a few industrial enterprises. The City does not have a central business district. Commercial enterprises include numerous small specialty stores and several small strip shopping centers located mostly along Watson Road, a major thoroughfare bordering the City. There are currently 157 business establishments, including retail, manufacturing, and warehouse enterprises located in the City.

The City is a developed community that is surrounded by other incorporated areas. New development opportunities are limited to scattered vacant parcels and to redevelopment of existing properties. New housing is also principally limited to small vacant parcels.

In 2012, Kenrick Developers, L.L.C., a developer headquartered in St. Louis (the “Developer”), purchased the property previously occupied by a shopping center known as Kenrick Plaza. This project, known as the Kenrick Plaza Redevelopment Project (the “Redevelopment Project”), resulted in the expansion of the City’s sales tax base. The development includes a 131,865 square foot Walmart that opened in the fall of 2015.

The Redevelopment Project is within a tax increment financing district (“TIF”) established pursuant to the Real Property Tax Increment Allocation Redevelopment Act (the “Act”). Tax increment financing provides a source of funds by which a city may pay for Redevelopment Project Costs (as defined by the Act) over a period not longer than twenty-three years from the date on which Tax Increment Financing was adopted. Pursuant to a redevelopment agreement, the City issued \$17,350,000 of TIF Notes for infrastructure improvements such as utilities and roadways at the Redevelopment Project site. The TIF notes were refinanced with TIF Bonds that were sold in September 2016.

During the time in which tax increment financing is in effect, the City will not realize any increase in ad valorem taxes attributable to any increases in assessed valuation in the Redevelopment Project area. Also, 50% of the increase in economic activity taxes are allocated to payment of redevelopment project costs. Accordingly, the City will realize only 50% of any new sales tax revenues attributable to the Redevelopment Project.

The property that is situated on the lower lot below the Walmart property, and to the east, has been named The Center at Kenrick and now contains an Aldi (a specialty discount grocery store), which opened in 2016, a new trampoline jump park, a cellular phone store, and a large medical facility.

Major Employers

The largest employer in the City is Cardinal Rigali Center, which is the headquarters and governing body for the Roman Catholic Archdiocese (“Archdiocese”) of St. Louis. The Archdiocese is responsible for 178 parishes, 99 elementary schools, 26 high schools, numerous offices, agencies, affiliated ministries, and religious orders. The services the Archdiocese of St. Louis offers throughout its 11 counties provide for a wide range of people: couples seeking preparation before marriage; grief counseling; people who are divorced and searching for healing, children who are dependent, abused,

and neglected; adults who are homeless or at risk of homelessness; women who are abused; parents and children requiring family counseling; people struggling with drug abuse or alcoholism; older adults with special needs; couples wanting to build their family through adoption, men and woman who feel the call of a religious vocation, and many, many more. All services and resources are offered for anyone, regardless of their faith, background, race, or creed.

The second largest employer in the City is Walmart Supercenter. A one-stop shopping experience is the objective by combining a grocery store with items such as fresh produce, bakery, deli, and dairy products, with electronics, apparel, toys, pet supplies, home furnishings, etc. Other services offered are pharmacy, 1-hour photo, vision and glasses center, and garden center.

The third largest employer in the City is Spire Inc. (“Spire”). Spire is a regulated public utility engaged in the distribution of natural gas. Spire is a natural gas company serving 1.7 million customers in Missouri, Alabama, and Mississippi. Spire maintains a regional office within the City of Shrewsbury. Spire’s stock is traded on the New York Stock Exchange. Additional information regarding Spire is contained in its annual registration statement with the Securities and Exchange Commission. A copy of such statement may be obtained from the Securities and Exchange Commission and is available on the Internet at <http://www.sec.gov/edgar.shtml>.

The majority of commercial employers in the City employ fewer than 30 people. The following is a list of the largest commercial employers located within the City:

<u>Employer Name</u>	<u>Product or Service</u>	<u># of Employees</u>
Cardinal Rigali Center	St. Louis Archdiocese Headquarters	340
Walmart Supercenter	Grocery and Discount Supercenter	320
Spire, Inc.	Natural Gas Utility	300
Dierbergs Markets	Grocery Store	136
Mercy Clinic – Watson Road	Medical Services	130
Carr Lane Manufacturing	Machine Part Manufacturer	110
Canterbury Enterprises	Sheltered Workshop	75
Roofers Mart	Roofing Supplies	70
City of Shrewsbury	Municipal Government	56
Da-Com Corporation	Digital Office Solutions	44

Source: Office of the Director of Finance.

Employment

According to US Bureau of Census, 2021 American Community Survey, 5-Year Estimates, the City had a civilian labor force of 3,368 people, with 39 people unemployed which represents an unemployment rate of 1.2%.

Building and Construction Data

The City of Shrewsbury is an established community surrounded by other incorporated municipalities. There are no significant parcels of property available for new residential construction. The following table sets forth the number and value of building permits issued by the City for the past five years for new construction and for tenant finishes, renovations and additions valued in excess of \$20,000.

<u>Year</u>	<u>Residential</u>		<u>Commercial</u>		<u>Total⁽¹⁾</u>	
	<u>Number</u>	<u>\$ Value</u>	<u>Number</u>	<u>\$ Value</u>	<u>Number</u>	<u>\$ Value</u>
2018	16	1,701,091	17	3,839,887	33	5,540,978
2019	30	1,377,528	17	12,823,028	47	14,200,556
2020	27	1,572,763	14	30,618,745	41	32,191,508
2021	28	1,361,834	18	7,132,261	46	8,494,095
2022	36	2,247,203	22	1,772,926	58	4,020,129

Excludes tenant finishes, additions and improvements valued at less than \$20,000. The 2020 figures include \$28 million for a Metropolitan Sewer District drainage project.

Source: Office of the City Clerk.

Housing

The following table sets forth statistics relating to housing for the City and, for comparative purposes, St. Louis County, St. Louis MO-IL Metro Area (Metropolitan Statistical Area), and the State of Missouri:

	<u>Median Value of Owner Occupied Housing</u>	<u>% Built in 2000 or Later</u>	<u>% Built Before 1940</u>
The City	\$ 228,400	4.2%	12.3%
Other Entities:			
St. Louis County	220,100	8.9	9.5
St. Louis, MO-IL Metro Area	189,600	16.9	16.2
State of Missouri	171,800	19.2	13.5

Source: U.S. Bureau of Census, 2021 American Community Survey, 5-year estimates.

Income

The following table sets forth certain income statistics for the City and, for comparative purposes, St. Louis County, St. Louis MO-IL Metro Area, and the State of Missouri:

	<u>Per Capita Income</u>	<u>Median Household Income</u>	<u>% People Below Poverty Level</u>
The City	\$44,703	\$75,556	4.3%
Other Entities:			
St. Louis County	48,699	79,440	10.4
St. Louis, MO-IL Metro Area	39,168	69,635	10.5
State of Missouri	33,770	64,811	13.2

Source: U.S. Bureau of Census, 2021 American Community Survey, 5-year estimates.

THE CITY'S FINANCIAL INFORMATION BASED UPON ON THE MOST RECENT AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 12/31/2022

Accounting and Reporting Practices

The City operates on a fiscal year which corresponds with a calendar year (the "Fiscal Year").

The accounts of the City are organized on the basis of funds and account groups in conformance with generally accepted accounting principles applicable to governmental units.

The government-wide financial statements report using the economic resources measurement focus and the accrual basis of accounting. Government fund financial statements report using the current financial resource measurement focus and the modified accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Board of Aldermen annually engages an independent certified public accountant for the purpose of performing an annual audit of the books of account, financial records, and transactions of the City.

General Fund

In accordance with established accounting procedures for governmental units, the City records its financial transactions under various funds. The largest is the General Fund, from which all general operating expenses are paid and to which taxes and all other revenues not specifically allocated by law or contractual agreement to other funds are deposited.

The following table indicates the City's General Fund revenues, expenditures, and changes in fund balances for the 2019 through 2022 Fiscal Years:

	Fiscal Year Ended December 31			
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
SUMMARY OF OPERATIONS				
GENERAL FUND				
(\$ in thousands)⁽¹⁾				
REVENUES				
Taxes	\$5,402	\$5,348	\$5,404	\$5,569
Licenses, Permits and Fee	531	431	575	462
Fines	178	150	114	166
Earnings on Investments	13	-	10	-
Charges for Services	941	525	828	295
Grants	-	449	626	630
Other Revenues	<u>93</u>	<u>2</u>	<u>103</u>	<u>17</u>
Total Revenues	<u>7,158</u>	<u>6,905</u>	<u>7,660</u>	<u>7,139</u>
EXPENDITURES	<u>7,624</u>	<u>7,579</u>	<u>7,752</u>	<u>5,897</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(466)	(674)	(92)	1,242
FUND BALANCE BEGINNING OF YEAR	<u>1,755</u>	<u>1,289</u>	<u>325</u>	<u>233</u>
PRIOR PERIOD ADJUSTMENT	-	<u>(290)</u>	-	-
TRANSFERS IN (OUT)	-	-	-	140
FUND BALANCE END OF YEAR	<u>\$1,289</u>	<u>\$325</u>	<u>\$ 233</u>	<u>\$1,615</u>

(1) Totals may not match audited financial statements due to rounding.

REVENUE SOURCES

General Fund

The City derives its revenues from a variety of sources. The following list sets forth the sources of the City's General Fund revenue for the 2022 Fiscal Year:

	<u>Revenue</u>	<u>Percentage of Total Receipts⁽¹⁾</u>
TAXES:		
Property	\$ 1,447,643	20.28%
Utility	932,695	13.07
General Sales Tax	1,822,403	25.53
Public Safety	398,638	5.58
Fire Protection Sales Tax	422,406	5.92
Local Use Sales Tax	110,776	1.55
Motor Vehicle Sales Tax	96,874	1.36
Gasoline Tax	203,278	2.85
Other Taxes	<u>90,402</u>	<u>1.27</u>
Total Taxes	\$ 5,525,115	77.39%
LICENSES AND PERMITS	462,085	6.47
FINES AND COURT COSTS	165,977	2.32
CHARGES FOR SERVICES	295,005	4.13
GRANTS	630,430	8.83
MISCELLANEOUS	<u>60,252</u>	<u>0.84</u>
	<u>\$ 7,138,864</u>	<u>100.00%</u>

(1) Calculated totals may vary from totals shown due to rounding.

Source: Audited Financial Statements and the Office of the Director of Finance.

Major Tax Revenue Sources

Utility Franchise Tax

The City charges a 7.25% utilities franchise tax on gross receipts of electric, natural gas, and water. The City also receives franchise taxes from numerous telephone and cable communications companies. For the 2022 Fiscal Year, the City received a total franchise fee revenue of \$932,695. The amount of \$473,180 was received from electric gross receipts, which is 50.7% of all franchise fee revenue.

Sales Taxes

The City is a point-of-sale municipality and levies the following sales taxes:

- (1) General Municipal Revenue 1.00%
- (2) Local Option 0.25%
- (3) Capital Improvements 0.50%
- (4) Parks and Storm Water Control 0.50%
- (5) Fire Protection 0.25%
- (6) Local Use Sales Tax 1.50%

In St. Louis County (the "County"), municipalities are considered a point-of-sale city, pool city, or hybrid after annexation. Point-of-sale municipalities originally retained 100% of the sales tax generated within their borders. All sales tax generated in pool municipalities and the County combined the revenue and is shared based on population. If a point-of-sale city annexed unincorporated areas of the County, the annexed portion is in the sales tax pool.

In 1993, the County Executive proposed state legislation to require sharing of the 1.00% sales tax levied by incorporated municipalities within the County. The state of Missouri passed controversial legislation to require point-of-sale cities to share their 1.00% general municipal revenue sales tax. To assist cities in making up for lost revenue from sharing, the point-of-sale municipalities were allowed to request their residents to pass a local option sales tax of 0.25%, that would also be shared with the sales tax pool. A very complex logarithmic formula determines the amount shared, which causes cities with increasingly higher per capita revenue to share a greater percentage of that revenue with the sales tax pool.

General Municipal Revenue and Local Option Sales Taxes: During the 2022 Fiscal Year the City’s general sales tax was the largest source of City receipts, accounting for approximately 26.28% of total general fund receipts. The sales tax receipts are from a general municipal revenue tax of 1.00% and a local option tax of 0.25%, in which the proceeds are used for general City purposes. The general municipal tax of 1.00% was authorized by special election in 1970, per RSMo 66.600-66.620. The local option tax was authorized by special election in 1994, per RSMo 94.850-94.857. For a 1% fee, the taxes are collected by the state of Missouri and are distributed to the County. The County determines the amount to be shared with the sales tax pool, then distributes the remainder to the City.

The following table sets forth the total general sales and local option tax revenue of the City for the past five Fiscal Years:

<u>Fiscal Year</u>	<u>Amount</u>
2018	\$ 1,624,404
2019	1,746,131
2020	1,815,902
2021	1,737,979
2022	1,822,403

Source: Office of the Director of Finance.

Capital Improvement Sales Tax: In February 1994, voters approved a 0.50% sales tax for capital improvements (the “Capital Improvement Sales Tax”) that included a fifteen-year sunset provision, per RSMo 94.890. In 1997 voters reauthorized the sales tax without a sunset provision. The tax is a point-of-sale tax, with 15% of the receipts shared with the County sales tax pool. For a 1% fee, the tax is collected and remitted by the state of Missouri. By statute, this tax may be used solely for funding capital improvements and for the cost of operating and maintaining such improvements. The tax is accounted for in the City’s Capital Improvements Fund. The City intends to use the revenues from the Capital Improvement Sales Tax to pay the debt service on the Series 2015 Certificates and for capital expenditures. For the 2022 Fiscal Year, the City received \$884,574.

Park and Storm Water Control Sales Tax: In August 1996, voters approved a 0.50% sales tax for parks and storm water control (the “Park and Storm Water Control Sales Tax”), per RSMo 644.032. This is a point-of-sale tax with no sharing provision, so 100% is collected and 99% is distributed to the City by the State of Missouri, net of the 1% collection fee. The City intends to use the revenues from the Park and Storm Water Control Sales Tax to finance the cost of capital projects for parks and to pay the costs of operating and maintaining parks. The tax is accounted for in the City’s Parks and Stormwater Fund. For the 2022 Fiscal Year, the City received \$844,971.

Fire Protection Sales Tax: In April 2004, voters approved a 0.25% point-of sale tax for fire protection services, per RSMo 321.242. This is a point-of-sale tax with no sharing provision, so 100% is collected and 99% is distributed to the City by the State of Missouri, net of the 1% collection fee. For the 2022 Fiscal Year, the City received \$422,406. By statute, this tax may be used solely for funding expenses related to the fire department.

Public Safety Sales Tax: In April 2017, the County passed a new public safety sales tax, referred to as “Prop P,” at the rate of 0.50%, for the purpose of providing funds for police and public safety services. Pursuant to a formula, approximately 42.4% is distributed to the County’s incorporated municipalities by the State of Missouri, on a per capita basis. The City began receiving these funds in November 2017. For the 2022 Fiscal Year, the City received \$398,638.

Local Use Sales Tax: In recent years, there has been a trend by consumers to engage in sales with online retailers as opposed to shopping in traditional “brick and mortar” stores. The City asked voters to approve a Local Use Sales Tax charged for online purchases in 2020. The Local Use Sales Tax would generate a significant amount of revenue to help off-set the revenue the City anticipates losing due to the ongoing trend in online shopping. While the 2020 proposition failed, the Board of Alderman approved another Local Use Sales Tax proposition for the April 2022 municipal election which was passed by the voters, at the rate of 1.50%. The amount of revenue generated for 2022, a partial year, was \$110,776, and 2023 annual revenue is expected to be approximately \$560,730.

PROPERTY TAXATION

General

Not later than September 30 of each year, the Board of Aldermen sets the property rate of tax for the City and files the approved tax rate with St. Louis County (the “County”) by October 1. The Missouri State Auditor’s office is responsible for reviewing the rate of tax to ensure that it does not exceed constitutional rate limits.

Taxes are levied on all taxable real and tangible personal property owned as of January 1 in each year, per RSMo 137.010-137.074. Certain properties, such as those used for charitable, education, and religious purposes, are excluded from ad valorem taxes for both real and personal property. The annual assessment of real and tangible personal property within the City is performed by the County Assessor, per RSMo 137.075-137.285.

County-wide real property reassessments take place in odd-numbered years, where property is appraised at market value by the County Assessor and a team of professional appraisers and analysts. The Board of Equalization has the authority to question and determine the proper value of property, and then adjust and equalize individual properties appearing on the tax rolls. By statute, tax bills are to be mailed to property owners in October; however, the volume of assessment complaints involving value appeal hearings for individuals, businesses, and manufacturers that are heard by the County Board of Equalization can affect the date on which bills are mailed.

Payment of tax on real and tangible personal property is due to the County Collector of Revenue by December 31, after which date the tax bill is considered delinquent and accrues a penalty of one percent per month. The County Collector of Revenue serves as a collecting agent and deducts a commission equal to 1.5% of the taxes for services and remits the residual to the City.

The Hancock Amendment - Revenue Limitation

The Hancock Amendment (the “Amendment”) also requires political subdivisions of the State of Missouri to obtain voter approval in order to increase any “tax, license or fee.” The precise meaning and application of the phrase “tax, license or fee” is unclear and has been the subject of numerous Missouri appellate court cases. In 1991, the Missouri Supreme Court, in Keller v. Marion County Ambulance District, 820 S.W. 2d 301 (Mo. en banc 1991) (the “Keller Case”), set forth the specific factors to be used in interpreting this phrase.

The Amendment also limits the rate of increase and the total amount of taxes on property which may be imposed in any year without voter approval. If the assessed valuation of property, excluding the value of new construction and improvements, increases by a larger percentage than the increase in the

general price level from the previous year, the maximum authorized current levy applied thereto in each political subdivision must be reduced to yield the same gross revenue from existing property, adjusted for changes in the general price level, as could have been collected at the existing authorized levy on the prior assessed value.

The Amendment does not apply to taxes imposed for the payment of principal and interest on general obligation bonds or other indebtedness authorized by referendum.

Assessed Valuation

Under the Missouri Constitution, real property is classified for assessment purposes in subclasses consisting of residential, commercial, or agricultural, which permits the assignment of distinct assessment ratios for each subclass. Residential property is assessed at 19%, commercial property is assessed at 32%, and agricultural property is assessed at 12% of its productivity value. (The City does not have agricultural property.) Personal property is assessed according to 33.3% of the trade-in value published in the October edition of the National Automobile Dealers Association (NADA) guidebook. In 1986, the State Legislature passed a bill requiring reassessment of all real properties every two years, beginning in 1987.

The following table indicates the assessed valuation for the City for the tax years 2018 through 2022 (excluding the Incremental Value of Property in TIF Area):

<u>Year</u>	<u>Assessed Valuation</u>
2018	\$ 127,748,918
2019	146,445,961
2020	149,396,133
2021	153,851,981
2022	163,419,570

Source: St. Louis County Collector and St. Louis County year-end assessment reports for 2018 through 2022.

The following table sets forth the estimated market value of taxable property for 2022 based on the 2022 assessed valuation and the assessment ratios:

<u>Subclass</u>	<u>Assessed Valuation</u>	<u>Assessment Ratio</u>	<u>Estimated Market Value</u>
Residential Property	\$ 94,321,140	19.0%	\$ 496,427,053
Commercial Property	40,087,155	32.0%	125,272,359
Personal Property	29,011,275	33.3%	87,120,946
Agricultural Property	—	12.0%	—
Subtotal	<u>\$ 163,419,570</u>		<u>\$ 708,820,358</u>
Incremental Value of Property			
In TIF Area	<u>3,279,200</u>	32.0%	<u>10,247,500</u>
Total	<u>\$ 166,698,770</u>		<u>\$ 719,067,858</u>

Source: St. Louis County Reports “2022 Assessment Roll Dec. 31, 2022, and “2022 TIF Incremental Values Post-BOE.”

Tax Rates

The following table sets forth the City's tax rates per \$100 of assessed valuation for the years 2018 through 2022:

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
General Fund:					
Residential Property	\$ 0.465	\$ 0.401	\$ 0.398	\$ 0.377	\$ 1.000
Commercial Property	\$ 0.419	\$ 0.413	\$ 0.410	\$ 0.406	\$ 1.000
Personal Property	\$ 0.577	\$ 0.577	\$ 0.577	\$ 0.577	\$ 1.000
Debt Service Fund	\$ 0.402	\$ 0.471	\$ 0.164	\$ 0.820	\$ -

Source: Office of the Director of Finance.

In 2002, the Missouri General Assembly passed legislation which requires that political subdivisions in the County must establish separate tax rates for residential, commercial, agricultural, and personal property, except for the tax rate for payment of general obligation bonds. The purpose of the law is to help reduce the property tax burden on homeowners in areas where residential assessments were increasing at a faster rate than commercial assessments. The following table sets forth the General Fund tax rate for 2022 for each assessment category:

<u>General Fund Subclass</u>	
Residential Property	\$ 1.0000
Commercial Property	\$ 1.0000
Personal Property	\$ 1.0000
Agricultural	-

Due to declining fund balances as indicated above in "The City's Finances" section, the Board of Alderman approved a property tax increase proposition with a maximum rate of \$1.000 per \$100 of assessed valuation for the April 2022 election. The ballot measure was passed by the voters and the amount of additional revenue collected from the property tax increase in 2022 was approximately \$780,000, compared to 2021.

Tax Levies and Collection

The following table sets forth information regarding tax collections for the City:

Levy Year	Total Taxes Levied	<u>Current Taxes</u>			<u>Current & Back Taxes</u>	
		Paid by <u>Due Date</u>	<u>% Collected</u>	Paid in <u>Protest</u> ⁽¹⁾	<u>Collected</u>	<u>% Collected</u>
2018	\$ 1,094,135	\$ 935,585	85.51	\$ 63,657	\$ 1,111,547	101.59
2019	1,283,565	1,095,107	85.32	102,672	1,247,873	97.22
2020	867,077	738,001	85.11	100,185	929,202	107.16
2021	627,699	583,197	92.91	39,054	695,553	110.81
2022	1,631,964	1,447,643	88.71	99,542	1,532,732	93.92

(1) Taxes paid in protest are paid in the year due as shown in the table above but are not treated as collected until settlement and are then accounted for as back taxes.

Source: St. Louis County Collector of Revenue Reports.

Major Taxpayers

The following table sets forth information regarding the top ten taxpayers in the City based on 2022 locally assessed real and personal property tax assessment:

<u>Taxpayer</u>	<u>Assessed Valuation</u>	<u>% of Total Assessed Valuation</u>
Laclede Gas Co. (Spire Inc.)	\$9,051,130	5.43%
Caplaca TwentyTwo Inc	5,196,970	3.12%
Georgetown Apt. Associates LLC	4,832,950	2.90%
Missouri American Water Co.	3,848,980	2.31%
Kenrick Developers LLC	3,545,280	2.13%
Kenrick PM LLC	1,891,270	1.13%
St. Anthony's Medical Center (Mercy Clinic)	1,875,930	1.13%
Karenway Investments LLC	1,781,850	1.07%
Laclede Gas Company	1,755,810	1.05%
Chippewa Center LLC	1,641,600	0.98%

Source: St. Louis County Assessor's Report "Top 100 Assessments by Taxing Authority".

DEBT OF THE CITY

General

On August 2, 1988, an amendment to the Missouri Constitution was approved which decreased the vote required to pass a proposition to issue general obligation bonds payable from unlimited ad valorem taxes from two-thirds (2/3) to four-sevenths (4/7) of the qualified voters voting thereon for elections held at the general municipal, primary or general elections. A vote of two-thirds (2/3) of the qualified voters voting on the specific general obligation bond proposition is required at all other elections.

The Missouri Constitution provides that the amount of bonds a city may issue payable out of tax receipts may not exceed 10% of the total assessed valuation of the taxable property. The Missouri Constitution permits cities to become indebted for an additional 10% of the value of taxable, tangible property for the purpose of acquiring rights-of-way, constructing, extending, and improving streets and avenues; and constructing, extending and improving a sanitary or storm sewer system.

Outstanding General Obligation Bonds

As of December 31, 2022, the City's had no outstanding general obligation debt.

Lease Obligations

As of December 31, 2022, the City's only outstanding lease obligation consisted of Certificates of Participation, Series 2015 (City of Shrewsbury, Missouri, Lessee), in the principal amount of \$1,345,000.

Obligations secured by annually appropriated funds do not constitute an indebtedness for purposes of any Missouri statutory or constitutional debt limit. Such obligations are payable solely from annually appropriated funds of a governmental body and neither taxes nor a specific source of revenues can be pledged to make payments on such obligations. Any increase in taxes required to generate additional funds with which to make payments on such obligations are subject to voter approval.

Although the City may make payments from any available funds, the City expects to pay the principal and interest on the above referenced lease obligations from the Capital Improvement Sales Tax.

The following table shows the debt service requirements as of December 31, 2022:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2023	\$ 150,000	\$ 39,905	\$ 189,905
2024	155,000	35,976	190,976
2025	160,000	31,523	191,523
2026	165,000	26,648	191,648
2027	170,000	21,495	191,495
2028	175,000	15,886	190,886
2029	180,000	9,850	189,850
2030	<u>190,000</u>	<u>3,373</u>	<u>193,373</u>
Total	<u>\$1,345,000</u>	<u>\$184,656</u>	<u>\$1,529,656</u>

Legal Debt Limit and Debt Margin

The following table sets forth the City's debt limit and debt margin:

	<u>City Purposes Basic Limit</u>
2022 Assessed Value	<u>\$ 163,419,570</u>
Debt Limit - 10% of Assessed Value	\$ 16,341,957
Less: General Obligation Bonds	-
Legal Debt Margin	<u>\$ 16,341,957</u>

(1) Represents that portion of the Bonds, totaling \$36,133, authorized for streets.

Direct and Overlapping Debt

The following table sets forth information relating to the direct and overlapping general obligation debt of the City as of the end of the Fiscal Year:

	<u>Outstanding Bonds⁽¹⁾</u>	<u>Percent Applicable to The City⁽²⁾</u>	<u>City's Direct and Overlapping Debt</u>
St. Louis County ⁽³⁾	\$ 69,995,000	0.53	\$ 370,973
Affton School District	17,030,000	18.00	3,065,400
Webster Groves School District	<u>57,594,001</u>	6.55	<u>3,772,407</u>
Total	<u>\$ 149,109,000</u>		<u>\$ 7,208,780</u>

(1) Excludes lease obligations and annual appropriation obligations of the City and overlapping taxing districts.

(2) Estimate based on 2022 locally assessed real and personal property assessed valuation.

(3) Excludes \$718,421 of St. Louis County's Neighborhood Improvement District Bonds that are a general obligation of St. Louis County but are expected to be paid from special assessments and for which St. Louis County may not levy a general property tax.

Source: Bond amounts and assessed valuations were provided by the respective taxing districts or were derived from public records.

Future Debt

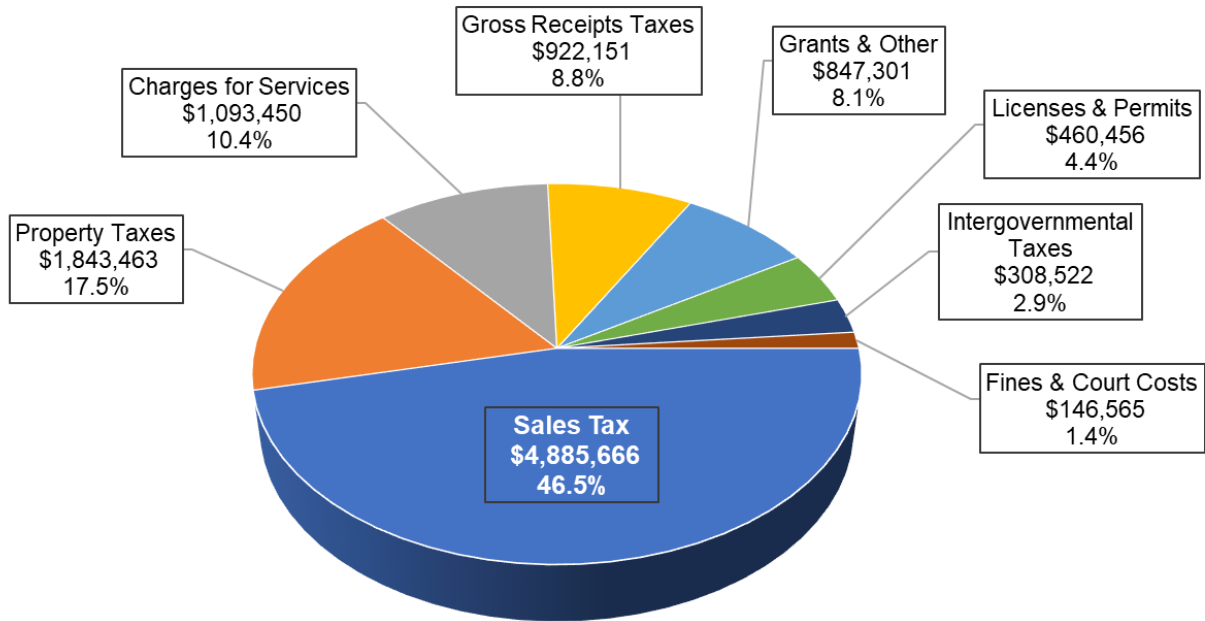
The City has no current plans for the issuance of bonds or delivery of lease obligations.

BUDGET SUMMARIES

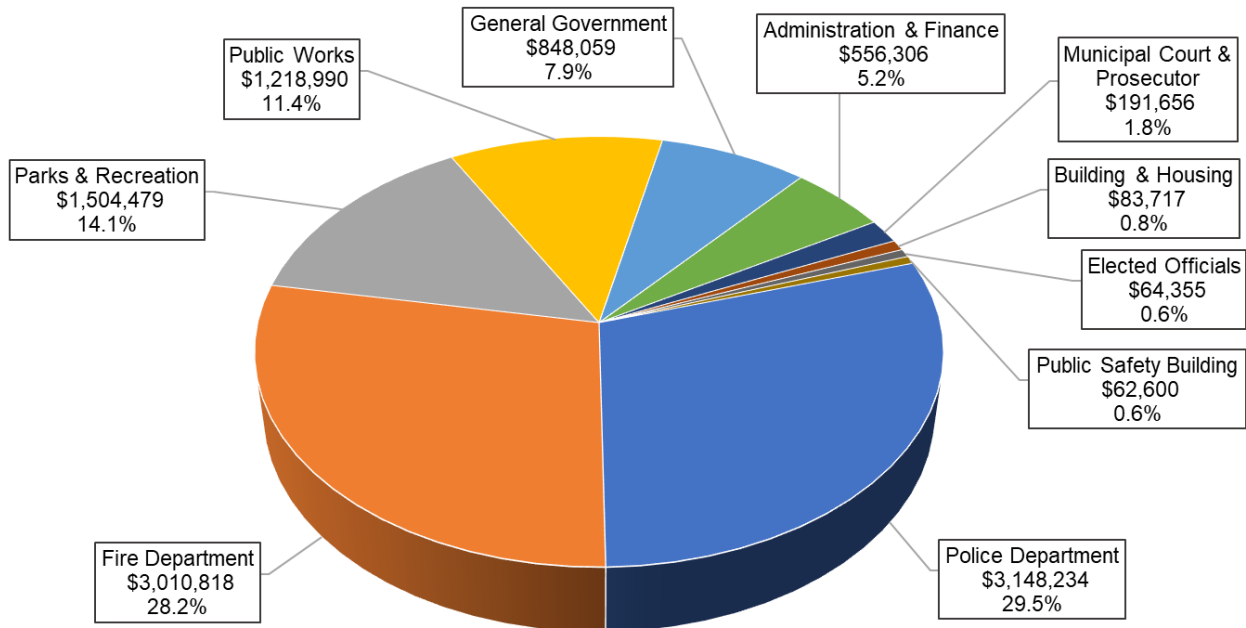
2024 BUDGET

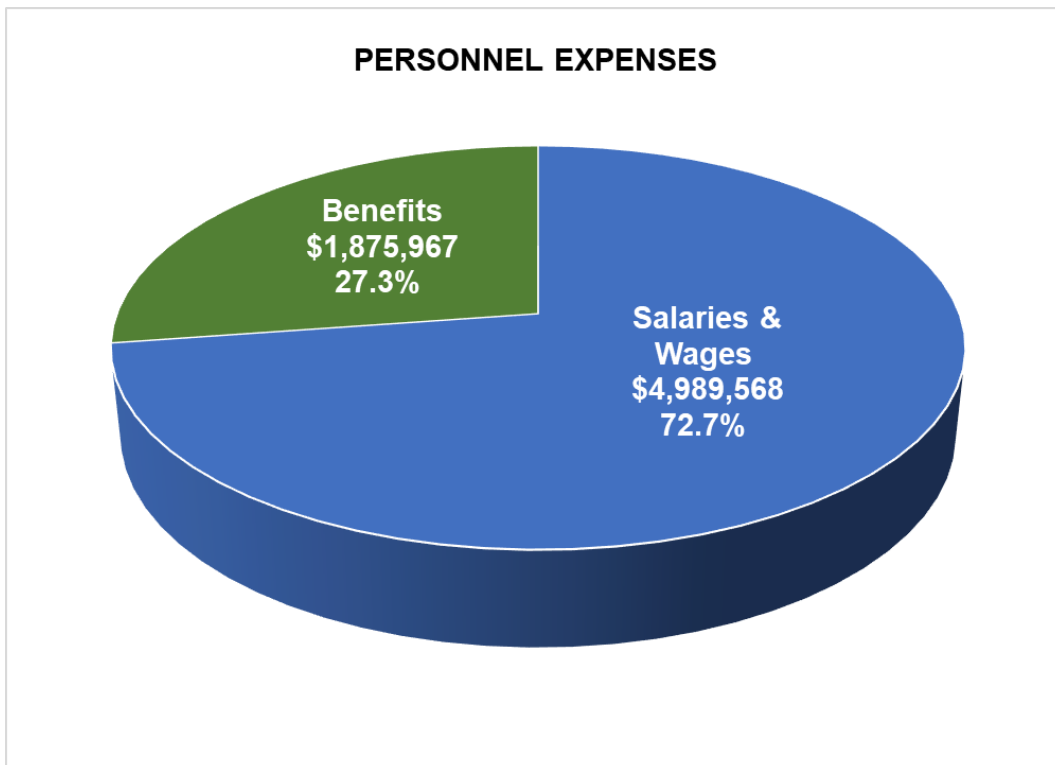
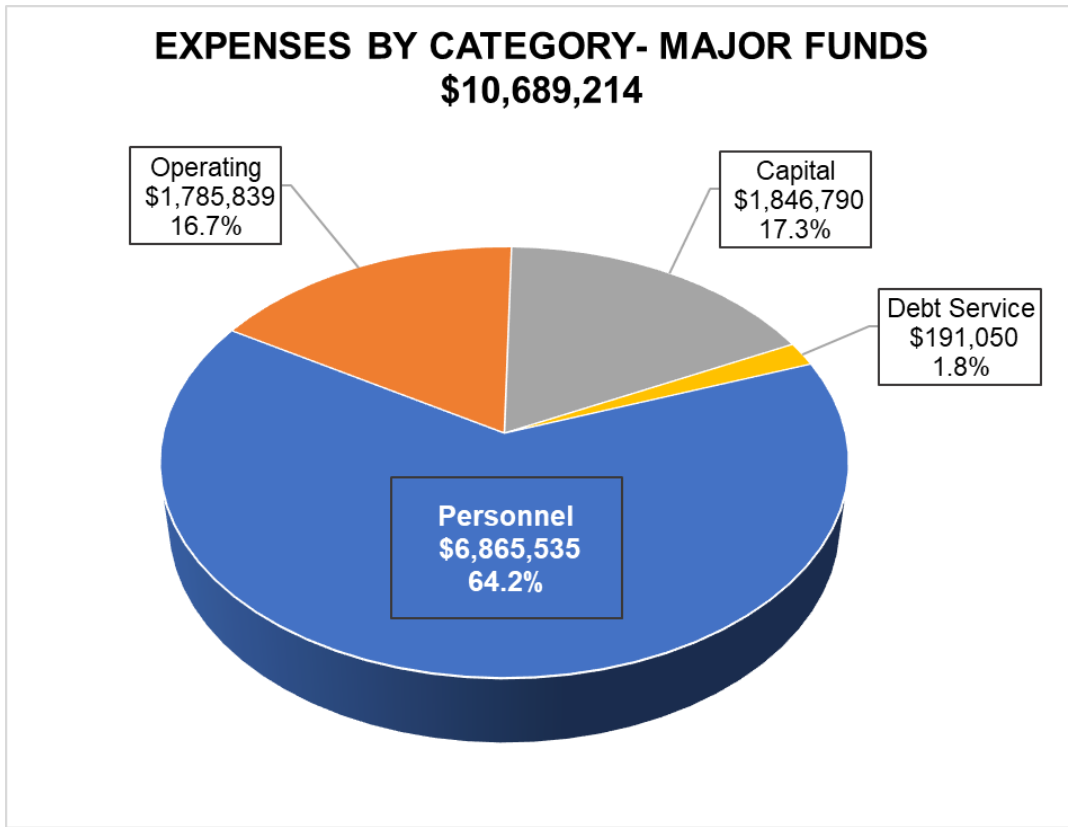


REVENUE - MAJOR FUNDS \$10,507,574

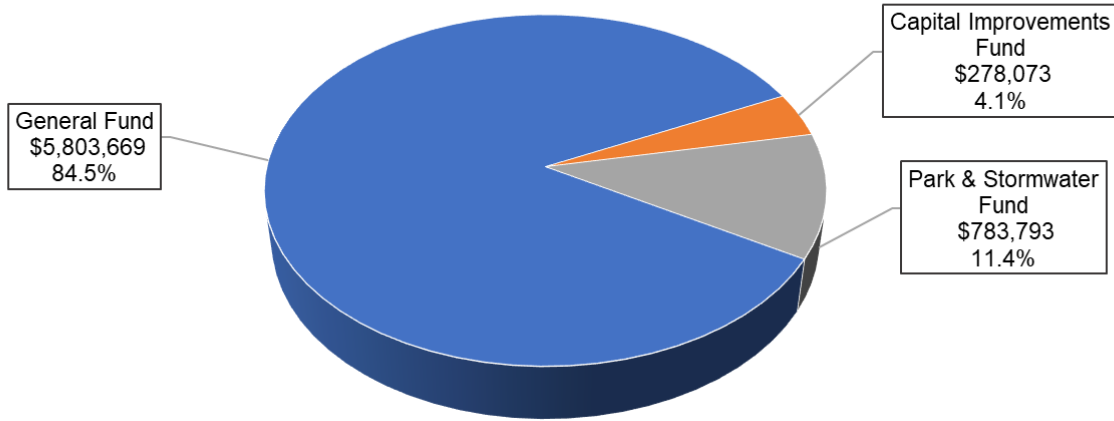


TOTAL EXPENSES - MAJOR FUNDS \$10,689,214

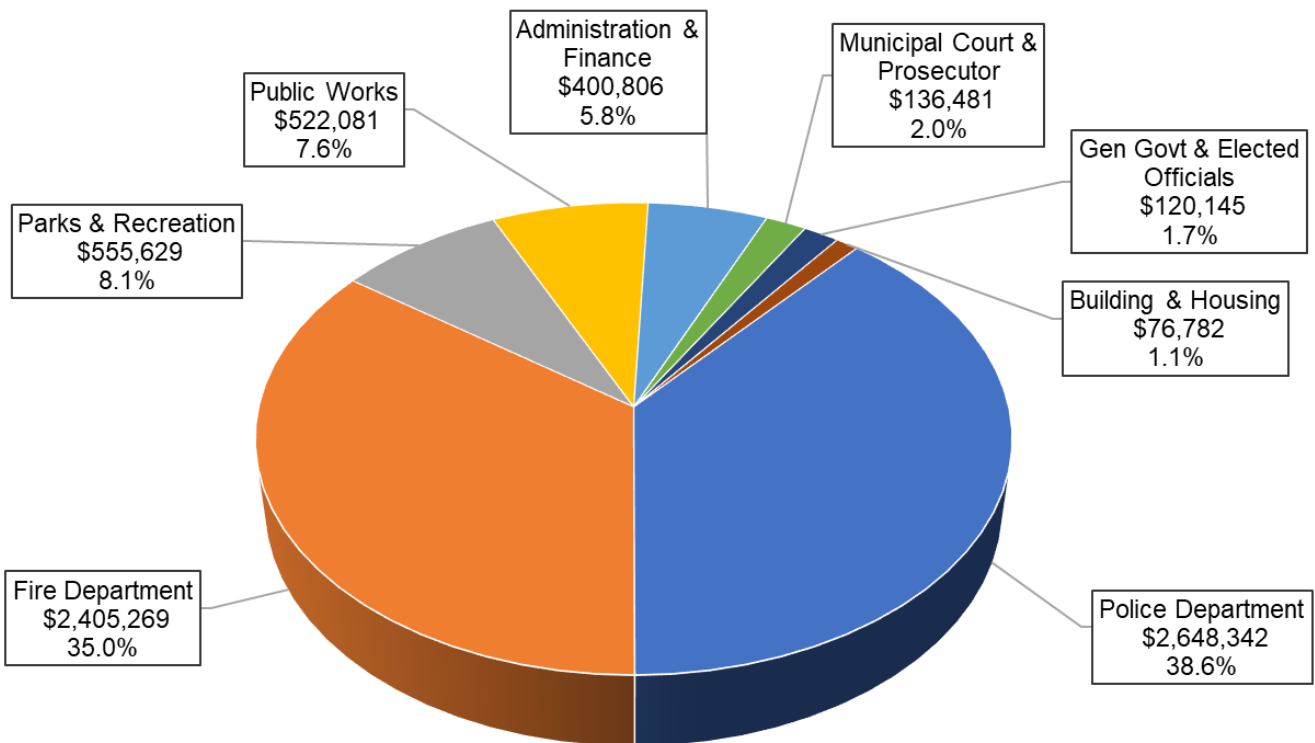




PERSONNEL EXPENSES - BY MAJOR FUNDS \$6,865,535



PERSONNEL EXPENSES - MAJOR FUNDS \$6,865,535



FY 2024 BUDGET DRAFT v1.3 Major Funds	General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
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PROJECTED BEGINNING UNASSIGNED FUND BALANCE 12/31/2023	\$ 2,491,569	\$ 241,933	\$ 303,889	\$ 3,037,391
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REVENUE

Sales Tax	\$ 1,779,063	\$ 714,097	\$ 841,520	\$ 3,334,680
Fire Protection Sales Tax	420,186	-	-	420,186
Public Safety Sales Tax	389,488	-	-	389,488
Local Use Sales Tax	643,874	-	-	643,874
Motor Vehicle Sales Tax & Fees	97,438	-	-	97,438
Property Taxes	1,708,463	135,000	-	1,843,463
Gross Receipts Taxes	922,151	-	-	922,151
Intergovernmental Taxes	308,522	-	-	308,522
Licenses & Permits	460,456	-	-	460,456
Fines & Court Costs	146,565	-	-	146,565
Charges for Services	404,750	-	688,700	1,093,450
Grants - Police Department	4,500	28,392	-	32,892
Grant - Public Works STP4901646	-	400,000	-	400,000
Grant - Parks & Recreation	-	-	370,000	370,000
Other	44,409	-	-	44,409

Total Revenue	\$ 7,329,865	\$ 1,277,489	\$ 1,900,220	\$ 10,507,574
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EXPENSES

PERSONNEL

General Government	\$ 60,000	\$ -	\$ -	\$ 60,000
Elected Officials	60,145	-	-	60,145
Police Department	2,648,342	-	-	2,648,342
Fire Department	2,405,269	-	-	2,405,269
Public Works	15,844	278,073	228,164	522,081
Administration & Finance	400,806	-	-	400,806
Building & Housing	76,782	-	-	76,782
Municipal Court	120,165	-	-	120,165
Court Prosecutor	16,316	-	-	16,316
Parks & Recreation	-	-	555,629	555,629

Total Personnel Expenses	\$ 5,803,669	\$ 278,073	\$ 783,793	\$ 6,865,535
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OPERATING(OpEx) & CAPITAL(CapEx) EXPENSE

	<u>OpEx</u>	<u>CapEx</u>	<u>OpEx & CapEx</u>	
General Government	\$ 561,509	\$ 226,550	\$ -	\$ 788,059
Elected Officials	4,210	-	-	4,210
Police Department	248,930	250,962	-	499,892
Fire Department	275,760	329,789	-	605,549
Public Safety Building	-	62,600	-	62,600
Public Works	37,970	658,939	-	696,909
Administration & Finance	75,500	80,000	-	155,500
Building & Housing	6,935	-	-	6,935
Municipal Court	28,300	-	-	28,300
Court Prosecutor	26,875	-	-	26,875
Parks & Recreation - OpEx	-	-	519,850	519,850
Parks & Recreation - CapEx	-	-	429,000	429,000

Total Operating & Capital Expenses	\$ 1,265,989	\$ 1,608,840	\$ 948,850	\$ 3,823,679
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Total Expenses	\$ 7,069,658	\$ 1,886,913	\$ 1,732,643	\$ 10,689,214
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Projected Excess of Revenues Over (Under) Expenses	\$ 260,207	\$ (609,424)	\$ 167,577	\$ (181,640)
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,751,776	\$ (367,491)	\$ 471,466	\$ 2,855,751
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EXPENSES OF MAJOR FUNDS	General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total	Total Percent
Total Expenses					
Personnel Expenses	\$ 5,803,669	\$ 278,073	\$ 783,793	\$ 6,865,535	64.2%
Operating Expenses	1,265,989	-	519,850	1,785,839	16.7%
Capital Expenses	-	1,417,790	429,000	1,846,790	17.3%
Debt Service	-	191,050	-	191,050	1.8%
Total	\$ 7,069,658	\$ 1,886,913	\$ 1,732,643	\$ 10,689,214	100.0%
General Govt & Elected Officials					
Personnel Expenses	\$ 120,145	\$ -	\$ -	\$ 120,145	13.2%
Operating Expenses	565,719	-	-	565,719	62.0%
Capital Expenses	-	35,500	-	35,500	3.9%
Debt Service	-	191,050	-	191,050	20.9%
Total	\$ 685,864	\$ 226,550	\$ -	\$ 912,414	100.0%
Police Department					
Personnel Expenses	\$ 2,648,342	\$ -	\$ -	\$ 2,648,342	84.1%
Operating Expenses	248,930	-	-	248,930	7.9%
Capital Expenses	-	250,962	-	250,962	8.0%
Total	\$ 2,897,272	\$ 250,962	\$ -	\$ 3,148,234	100.0%
Fire Department					
Personnel Expenses	\$ 2,405,269	\$ -	\$ -	\$ 2,405,269	79.9%
Operating Expenses	275,760	-	-	275,760	9.2%
Capital Expenses	-	329,789	-	329,789	11.0%
Total	\$ 2,681,029	\$ 329,789	\$ -	\$ 3,010,818	100.0%
Public Safety Building					
Capital Expenses	\$ -	\$ 62,600	\$ -	\$ 62,600	100.0%
Total	\$ -	\$ 62,600	\$ -	\$ 62,600	100.0%
Public Works					
Personnel Expenses	\$ 15,844	\$ 278,073	\$ 228,164	\$ 522,081	42.8%
Operating Expenses	37,970	-	-	37,970	3.1%
Capital Expenses	-	658,939	-	658,939	54.1%
Total	\$ 53,814	\$ 937,012	\$ 228,164	\$ 1,218,990	100.0%
Administration & Finance					
Personnel Expenses	\$ 400,806	\$ -	\$ -	\$ 400,806	72.0%
Operating Expenses	75,500	-	-	75,500	13.6%
Capital Expenses	-	80,000	-	80,000	14.4%
Total	\$ 476,306	\$ 80,000	\$ -	\$ 556,306	100.0%
Building & Housing					
Personnel Expenses	\$ 76,782	\$ -	\$ -	\$ 76,782	91.7%
Operating Expenses	6,935	-	-	6,935	8.3%
Total	\$ 83,717	\$ -	\$ -	\$ 83,717	100.0%
Municipal Court					
Personnel Expenses	\$ 120,165	\$ -	\$ -	\$ 120,165	80.9%
Operating Expenses	28,300	-	-	28,300	19.1%
Total	\$ 148,465	\$ -	\$ -	\$ 148,465	100.0%
Court Prosecutor					
Personnel Expenses	\$ 16,316	\$ -	\$ -	\$ 16,316	37.8%
Operating Expenses	26,875	-	-	26,875	62.2%
Total	\$ 43,191	\$ -	\$ -	\$ 43,191	100.0%
Parks & Recreation					
Personnel Expenses	\$ -	\$ -	\$ 555,629	\$ 555,629	36.9%
Operating Expenses	-	-	519,850	519,850	34.6%
Capital Expenses	-	-	429,000	429,000	28.5%
Total	\$ -	\$ -	\$ 1,504,479	\$ 1,504,479	100.0%

FY 2024 BUDGET DRAFT v1.3 Non-Major Funds	Capital Replacement Fund	Sewer Lateral Fund	Total
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PROJECTED BEGINNING ASSIGNED FUND BALANCE 12/31/2023	\$ 54,561	\$ 127,497	\$ 182,058
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REVENUE

Property Taxes	\$ -	\$ 42,000	\$ 42,000
Total Revenue	\$ -	\$ 42,000	\$ 42,000

EXPENSES

PERSONNEL

Public Works	\$ -	\$ 12,675	\$ 12,675
Total Personnel Expenses	\$ -	\$ 12,675	\$ 12,675

CAPITAL EXPENSES

Public Works	\$ 24,561	\$ 55,000	\$ 79,561
Total Capital Expenses	\$ 24,561	\$ 55,000	\$ 79,561

Total Expenses	\$ 24,561	\$ 67,675	\$ 92,236
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Projected Excess of Revenues Over (Under) Expenses	\$ (24,561)	\$ (25,675)	\$ (50,236)
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PROJECTED ENDING ASSIGNED FUND BALANCE 12/31/2024	\$ 30,000	\$ 101,822	\$ 131,822
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12/31/2023 Capital Replacement Fund Assignments:

Fire Department	\$ 30,000	12/31/2020 Fund Balance for 2029 Fire Truck Replacement
Public Works Department	24,561	12/31/2020 Fund Balance for General Equipment Replacement
Total Capital Replacement Fund	\$ 54,561	

FUND BALANCE - MAJOR FUNDS AND GENERAL FUND RESERVES

2024 BUDGET



SUMMARY OF CHANGES IN FUND BALANCE	
FY 2024 BUDGET DRAFT v1.3	General Fund

GF Target Fund Balance: 60 days of Expenses			
60 days of Expenses	Days in Reserve	Months in Reserve	Balance in Excess of Policy

PROJECTED BEGINNING UNASSIGNED FUND BALANCE 12/31/2023	\$ 2,491,569
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Total Revenues	\$ 7,329,865
Total Personnel Expenses	\$ 5,803,669
Total Operating Expenses	1,265,989
Total Expenses	\$ 7,069,658

Projected Excess of Revenues Over (Under) Expenses	\$ 260,207
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,751,776
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\$ 1,178,276	140	4.7	\$ 1,573,500
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TRANSFERS FROM (TO) OTHER FUNDS:

Transfer to Capital Improvements Fund for Expenses Exceeding Revenue	\$ (367,491)
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,384,285
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\$ 1,178,276	121	4.0	\$ 1,206,009
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Transfer to Capital Improvements Fund for Public Safety Building Renovation Phase 1	\$ (516,504)
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 1,867,781
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\$ 1,178,276	95	3.2	\$ 689,505
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Transfer from Park & Stormwater Fund for Program Revenues Exceeding Program Expenses	\$ 471,466
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,339,247
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\$ 1,178,276	119	4.0	\$ 1,160,971
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DETAIL OF CHANGES IN FUND BALANCE

FY 2024 BUDGET DRAFT v1.3	General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
PROJECTED BEGINNING UNASSIGNED FUND BALANCE 12/31/2023	\$ 2,491,569	\$ 241,933	\$ 303,889	\$ 3,037,391
REVENUE				
Total Revenues	\$ 7,329,865	\$ 1,277,489	\$ 1,900,220	\$ 10,507,574
EXPENSES				
Total Personnel Expenses	\$ 5,803,669	\$ 278,073	\$ 783,793	\$ 6,865,535
Total Operating Expenses	1,265,989	-	519,850	1,785,839
Total Capital Expenses	-	1,608,840	429,000	2,037,840
Total Expenses	\$ 7,069,658	\$ 1,886,913	\$ 1,732,643	\$ 10,689,214
Projected Excess of Revenues Over (Under) Expenses	\$ 260,207	\$ (609,424)	\$ 167,577	\$ (181,640)
PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,751,776	\$ (367,491)	\$ 471,466	\$ 2,855,751

CALCULATION OF TARGET FUND BALANCE GENERAL FUND			
General Fund Total Expenses	\$ 7,069,658	Number of Days in FB Reserve <i>(FB / (Expenditures / 360))</i>	140
GF Target Fund Balance - 60 days of Expenses <i>((Expenses / 360) * 60)</i>	\$ 1,178,276	Months of FB Reserve <i>(No. Days in FB Reserve / 30)</i>	4.7
General Fund Unassigned Fund Balance Policy Ordinance No. 3043, July 12, 2022 <i>No less than 60 days of Operating Expenses</i>		GF Fund Balance in Excess of Policy <i>(FB - 60 Days of Expenditures)</i>	\$ 1,573,500

General Fund Transfer to the Capital Improvements Fund

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,751,776	\$ (367,491)	\$ 471,466	\$ 2,855,751
Transfer to Capital Improvements Fund from General Fund	\$ (367,491)	\$ 367,491	\$ -	\$ -
PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,384,285	\$ -	\$ 471,466	\$ 2,855,751

CALCULATION OF TARGET FUND BALANCE GENERAL FUND			
General Fund Total Expenses	\$ 7,069,658	Number of Days in FB Reserve <i>(FB / (Expenditures / 360))</i>	121
GF Target Fund Balance - 60 days of Expenses <i>((Expenses / 360) * 60)</i>	\$ 1,178,276	Months of FB Reserve <i>(No. Days in FB Reserve / 30)</i>	4.0
General Fund Unassigned Fund Balance Policy Ordinance No. 3043, July 12, 2022 <i>No less than 60 days of Operating Expenses</i>		GF Fund Balance in Excess of Policy <i>(FB - 60 Days of Expenditures)</i>	\$ 1,206,009

DETAIL OF CHANGES IN FUND BALANCE

FY 2024 BUDGET DRAFT v1.3	General Fund	Capital Improvements Fund	Park & Stormwater Fund	Total
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Public Safety Building Abatement / Mechanical Repairs / Renovation and Relocation of Municipal Court and Prosecutor's Offices

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,384,285	\$ -	\$ 471,466	\$ 2,855,751
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Relocation of Municipal Court	\$ -	\$ 10,000	\$ -	\$ 10,000
Public Safety Building Abatement / Mechanical Repairs / Renovation	\$ -	\$ 506,504	\$ -	\$ 506,504

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,384,285	\$ (516,504)	\$ 471,466	\$ 2,339,247
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Transfer to Capital Improvements Fund from General Fund	\$ (516,504)	\$ 516,504	\$ -	\$ -
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 1,867,781	\$ -	\$ 471,466	\$ 2,339,247
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CALCULATION OF TARGET FUND BALANCE GENERAL FUND			
General Fund Total Expenses	\$ 7,069,658	Number of Days in FB Reserve <i>(FB / (Expenditures / 360))</i>	95
GF Target Fund Balance - 60 days of Expenses <i>((Expenses / 360) * 60)</i>	\$ 1,178,276	Months of FB Reserve <i>(No. Days in FB Reserve / 30)</i>	3.2
General Fund Unassigned Fund Balance Policy Ordinance No. 3043, July 12, 2022 <i>No less than 60 days of Operating Expenses</i>		GF Fund Balance in Deficiency of Policy <i>(FB - 60 Days of Expenditures)</i>	\$ 689,505

Transfer Fund Balance from Park & Stormwater Fund to the General Fund
(Auditors advised this practice is accepted and common in other municipalities.)

PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 1,867,781	\$ -	\$ 471,466	\$ 2,339,247
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Transfer to General Fund from Park & Stormwater Fund	\$ 471,466	\$ -	\$ (471,466)	\$ -
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PROJECTED ENDING UNASSIGNED FUND BALANCE 12/31/2024	\$ 2,339,247	\$ -	\$ -	\$ 2,339,247
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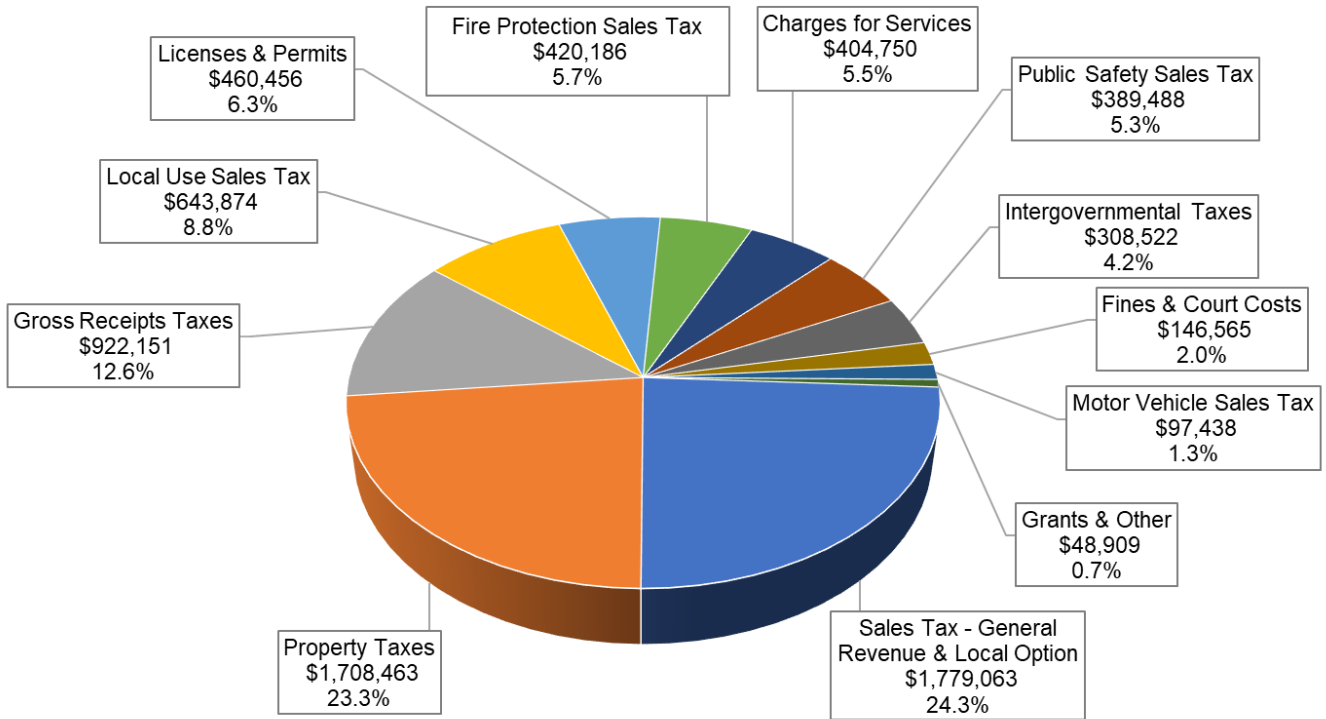
CALCULATION OF TARGET FUND BALANCE GENERAL FUND			
General Fund Total Expenses	\$ 7,069,658	Number of Days in FB Reserve <i>(FB / (Expenditures / 360))</i>	119
GF Target Fund Balance - 60 days of Expenses <i>((Expenses / 360) * 60)</i>	\$ 1,178,276	Months of FB Reserve <i>(No. Days in FB Reserve / 30)</i>	4.0
General Fund Unassigned Fund Balance Policy Ordinance No. 3043, July 12, 2022 <i>No less than 60 days of Operating Expenses</i>		GF Fund Balance in Deficiency of Policy <i>(FB - 60 Days of Expenditures)</i>	\$ 1,160,971

GENERAL FUND REVENUE AND EXPENSES BY DEPARTMENT

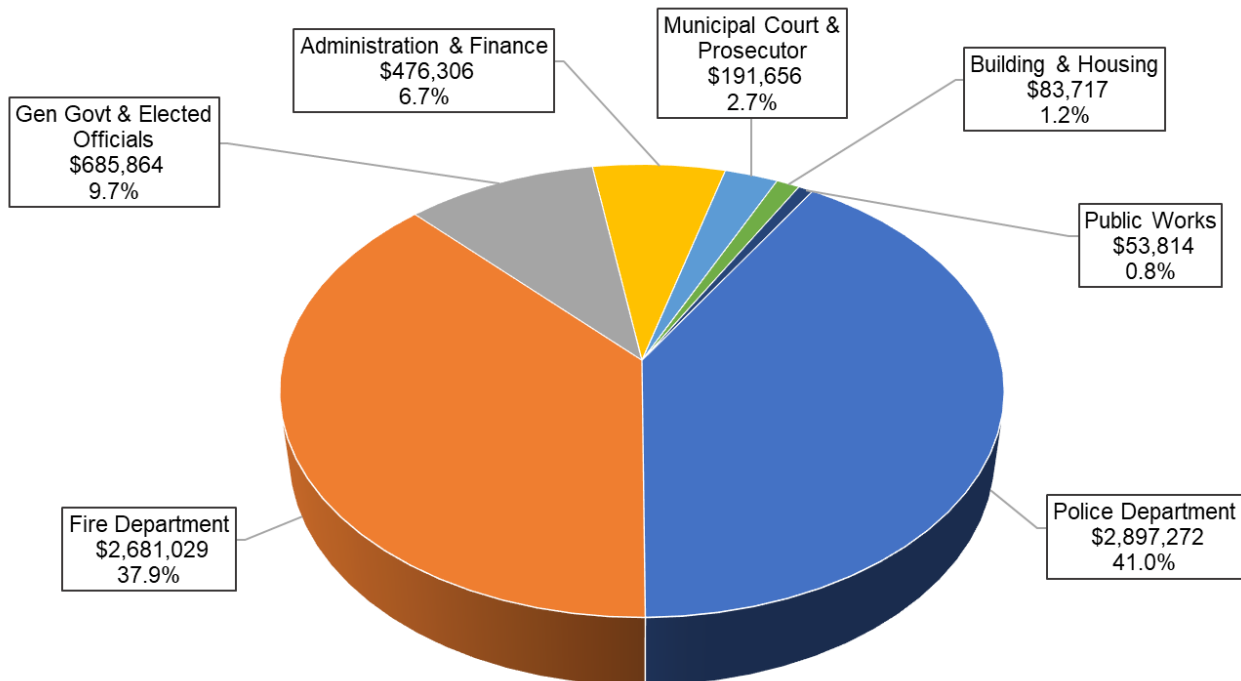
2024 BUDGET



GENERAL FUND REVENUE \$7,329,865



GENERAL FUND EXPENSES \$7,069,658



Denotes Changes Between Versions

GENERAL FUND	2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2023 Budget (Revised 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	Over (Under) 2023 Annual Projection \$ Favorable / Unfavorable
BEGINNING FUND BALANCE (UNASSIGNED)	\$ 2,491,569	\$ 2,491,569	\$ 2,491,569	\$ 2,491,569	\$ 1,488,860	\$ 1,488,860		\$ 103,652	
REVENUE									
Sales Tax	\$ 1,779,063	\$ 1,779,063	\$ 1,779,063	\$ 1,779,063	\$ 1,770,248	\$ 1,772,900	\$ 6,163	\$ 1,822,403	\$ (49,503)
Fire Protection Sales Tax	420,186	420,186	420,186	420,186	410,490	426,560	(6,374)	422,406	4,154
Public Safety Sales Tax	367,443	389,488	389,488	389,488	357,173	406,537	(17,049)	398,638	7,899
Local Use Sales Tax	560,730	560,730	560,730	643,874	160,000	560,730	83,144	110,776	449,954
Motor Vehicle Sales Tax	93,149	93,149	93,149	97,438	93,829	96,438	1,000	96,874	(436)
Property Taxes	1,708,463	1,708,463	1,708,463	1,708,463	1,707,185	1,708,463	-	1,447,643	260,820
Gross Receipts Taxes	922,151	922,151	922,151	922,151	894,359	929,755	(7,604)	932,695	(2,940)
Intergovernmental Taxes	308,522	308,522	308,522	308,522	419,289	322,197	(13,675)	293,680	28,517
Licenses & Permits	444,781	444,781	460,456	460,456	417,994	422,675	37,781	462,085	(39,410)
Fines & Court Costs	146,565	146,565	146,565	146,565	218,171	139,551	7,014	167,177	(27,626)
Charges for Services	394,750	394,750	394,750	404,750	451,239	452,340	(47,590)	293,805	158,535
Grants - ARPA (Year 2 of 2)	-	-	-	-	-	-	-	626,381	(626,381)
Grants - Police Department	4,500	4,500	4,500	4,500	8,500	4,800	(300)	4,049	751
Other	44,409	44,409	44,409	44,409	10,450	203,156	(158,747)	200,770	2,386
Total Revenues	\$ 7,194,712	\$ 7,216,757	\$ 7,232,432	\$ 7,329,865	\$ 6,918,927	\$ 7,446,102	\$ (116,237)	\$ 7,279,382	\$ 166,720
EXPENSES									
PERSONNEL									
General Government	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 55,000	\$ 55,000	\$ 5,000	\$ 53,715	\$ 1,285
Elected Officials	60,145	60,145	60,145	60,145	55,978	53,688	6,456	55,697	(2,008)
Police Department	2,648,342	2,648,342	2,648,342	2,648,342	2,384,521	2,319,419	328,923	2,169,814	149,605
Fire Department	2,451,049	2,451,049	2,405,269	2,405,269	2,247,512	2,271,421	133,848	1,971,618	299,803
Public Works	15,844	15,844	15,844	15,844	14,955	15,073	771	12,565	2,508
Administration & Finance	400,806	400,806	400,806	400,806	408,554	333,896	66,910	297,805	36,091
Building & Housing	78,262	78,262	76,782	76,782	88,660	78,331	(1,549)	83,752	(5,421)
Municipal Court	123,383	123,383	120,165	120,165	115,405	111,905	8,260	117,627	(5,722)
Court Prosecutor	16,853	16,853	16,283	16,316	13,456	14,874	1,442	11,943	2,931
Total Personnel Expenses	\$ 5,854,684	\$ 5,854,684	\$ 5,803,636	\$ 5,803,669	\$ 5,384,041	\$ 5,253,607	\$ 550,061	\$ 4,774,536	\$ 479,072
OPERATING									
General Government	\$ 565,809	\$ 561,509	\$ 561,509	\$ 561,509	\$ 531,318	\$ 529,818	\$ 31,691	\$ 442,133	\$ 87,685
Elected Officials	4,810	4,810	4,210	4,210	8,466	3,816	394	3,865	(49)
Police Department	243,930	248,930	248,930	248,930	253,604	217,720	31,210	295,965	(78,245)
Fire Department	275,760	275,760	275,760	275,760	253,973	247,755	28,005	178,189	69,566
Public Works	37,970	37,970	37,970	37,970	39,070	29,397	8,572	40,862	(11,465)
Administration & Finance	94,500	94,500	90,500	75,500	69,335	100,871	(25,371)	94,823	6,049
Building & Housing	6,935	6,935	6,935	6,935	7,290	6,601	334	7,035	(434)
Municipal Court	29,300	29,300	29,300	28,300	30,404	27,057	1,243	30,254	(3,197)
Court Prosecutor	27,675	27,675	27,675	26,875	25,356	26,750	125	29,466	(2,716)
Total Operating Expenses	\$ 1,286,689	\$ 1,287,389	\$ 1,282,789	\$ 1,265,989	\$ 1,218,816	\$ 1,189,786	\$ 76,202	\$ 1,122,592	\$ 67,194
Total Expenses	\$ 7,141,373	\$ 7,142,073	\$ 7,086,425	\$ 7,069,658	\$ 6,602,857	\$ 6,443,393	\$ 626,263	\$ 5,897,128	\$ 546,265
Excess of Revenues Over (Under) Expenses	\$ 53,339	\$ 74,684	\$ 146,007	\$ 260,207	\$ 316,070	\$ 1,002,709	\$ (742,500)	\$ 1,382,254	\$ (379,546)
ENDING FUND BALANCE (UNASSIGNED)	\$ 2,544,908	\$ 2,566,253	\$ 2,637,576	\$ 2,751,776	\$ 1,804,930	\$ 2,491,569		\$ 1,488,860	

CITY OF SHREWSBURY, MO GENERAL FUND REVENUE 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Annual Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
TAXES														
Sales Taxes:														
10-101-41410: General Revenue 1.00% & Local Option 0.25%	\$ 1,779,063	\$ 1,779,063	\$ 1,779,063	\$ 1,779,063	5-year average 2019-2023	\$ 1,770,248	\$ 1,772,900	\$ 6,163	\$ 1,822,403	\$ (49,503)				
10-101-41420: Fire Protection 0.25%	420,186	420,186	420,186	420,186	5-year average 2019-2023	410,490	426,560	(6,374)	422,406	4,154				
10-101-41412: Public Safety (County Per Capita)	367,443	389,488	389,488	389,488	3-year average 2021-2023	357,173	406,537	(17,049)	398,638	7,899				
10-101-41423: Local Use 1.50%	560,730	560,730	560,730	643,874	2023 Annual Projection	160,000	560,730	83,144	110,776	449,954				
10-101-41430: Motor Vehicle Sales Tax & Fee Increases	93,149	93,149	93,149	97,438	v1.3: 3-year avg. 2021-2023. v1.0-1.2: 5-year average 2019-2023	93,829	96,438	999	96,874	(436)				
Total Sales Taxes	\$3,220,571	\$3,242,617	\$3,242,617	\$3,330,050		\$2,791,740	\$ 3,263,165	\$ 66,884	\$2,851,097	\$ 412,068				
Real Estate and Personal Property Taxes:														
10-101-41110: Real Estate Taxes	\$ 1,419,125	\$ 1,419,125	\$ 1,419,125	\$ 1,419,125	2023 Projection	\$ 1,434,268	\$ 1,419,125	\$ -	\$ 1,181,869	\$ 237,256				
10-101-41120: Personal Property Taxes	289,338	289,338	289,338	289,338	2023 Projection	272,917	289,338	-	265,774	23,564				
Total Real Estate and Personal Property Taxes	\$1,708,463	\$1,708,463	\$1,708,463	\$1,708,463		\$1,707,185	\$ 1,708,463	\$ -	\$1,447,643	\$ 260,820				
Gross Receipts Sales Taxes:														
10-101-41310: Electric Utility Tax (AmerenUE)	\$ 470,959	\$ 470,959	\$ 470,959	\$ 470,959	5-year average 2019-2023	\$ 463,338	\$ 476,636	\$ (5,677)	\$ 473,180	\$ 3,456				
10-101-41320: Natural Gas Utility Tax (Spire)	176,537	176,537	176,537	176,537	5-year average 2019-2023	167,687	183,757	(7,220)	201,874	(18,117)				
10-101-41330: Telephone Utility Tax (Multiple)	92,409	92,409	92,409	92,409	5-year average 2019-2023	85,538	82,787	9,622	72,264	10,523				
10-101-41340: Water Utility Tax (MO American Water)	106,675	106,675	106,675	106,675	5-year average 2019-2023	105,299	115,831	(9,156)	113,246	2,585				
10-101-41350: Cable Communications Franchise Fee Tax	75,571	75,571	75,571	75,571	5-year average 2019-2023	72,497	70,744	4,827	72,131	(1,387)				
Total Gross Receipts Sales Taxes	\$ 922,151	\$ 922,151	\$ 922,151	\$ 922,151		\$ 894,359	\$ 929,755	\$ (7,604)	\$ 932,695	\$ (2,940)				
Intergovernmental Taxes:														
10-101-42220: Missouri Gasoline Tax	\$ 214,201	\$ 214,201	\$ 214,201	\$ 214,201	2-year average 2022-2023	\$ 188,435	\$ 225,125	\$ (10,923)	\$ 203,278	\$ 21,847				
10-101-42210: Cigarette Tax	94,320	94,320	94,320	94,320	3-year average 2021-2023	96,985	97,072	(2,752)	88,903	8,169				
10-101-42310: STL County Road & Bridge Tax	-	-	-	-	Reclassified to CIF	133,869	-	-	-	-				
10-101-42240: Financial Institution Tax	-	-	-	-		-	-	-	1,499	(1,499)				
Total Intergovernmental Taxes	\$ 308,522	\$ 308,522	\$ 308,522	\$ 308,522		\$ 419,289	\$ 322,197	\$ (13,675)	\$ 293,680	\$ 28,517				
TOTAL TAXES	\$6,159,707	\$6,181,752	\$6,181,752	\$6,269,185		\$5,812,573	\$ 6,223,580	\$ 45,605	\$5,525,115	\$ 698,465				

CITY OF SHREWSBURY, MO GENERAL FUND REVENUE 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Annual Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
LICENSES & PERMITS														
Business Licenses:														
10-101-43210: Business Licenses	\$ 309,000	\$ 309,000	\$ 309,000	\$ 309,000	2023 Annual Projection	\$ 275,000	\$ 309,218	\$ (218)	\$ 287,029	\$ 22,189				
10-101-43320: Vending Machine Licenses	4,626	4,626	4,626	4,626		5,800	-	4,626	5,250	(5,250)				
10-101-43330: Plumbers Licenses	742	742	742	742	5-year average 2019-2023	850	340	402	1,010	(670)				
10-101-43340: Liquor Licenses	3,513	3,513	3,513	3,513	5-year average 2019-2023	3,400	3,350	163	3,410	(60)				
Total Business Licenses	\$ 317,881	\$ 317,881	\$ 317,881	\$ 317,881		\$ 285,050	\$ 312,908	\$ 4,973	\$ 296,699	\$ 16,209				
Building Permits:														
10-101-43410: Building Permits	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000		\$ 32,000	\$ 39,896	\$ 5,104	\$ 53,536	\$ (13,640)				
10-101-43420: Heating / AC Permits	7,000	7,000	7,000	7,000		10,000	7,103	(103)	10,536	(3,433)				
10-101-43430: Plumbing Permits	18,000	18,000	18,000	18,000		19,500	14,535	3,465	21,174	(6,639)				
10-101-43440: Demolition Permits	-	-	-	-		1,000	-	-	1,340	(1,340)				
Total Building Permits	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000		\$ 62,500	\$ 61,534	\$ 8,466	\$ 86,586	\$ (25,052)				
Other Licenses and Permits:														
10-101-43310: Dog Licenses	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 5	\$ (5)	\$ 10	\$ (5)				
10-101-43350: Peddlers Licenses	-	-	-	-		-	75	(75)	-	75				
10-101-43460: Hearings	-	-	-	-		538	-	-	1,390	(1,390)				
10-101-43471: Special Use Permits	750	750	750	750		773	860	(110)	1,560	(700)				
10-101-43480: Occupancy Permits	17,650	17,650	21,325	21,325	3-year average 2021-2023 Occupancy \$40 to \$50 & Inspection \$75 to \$100	17,960	17,060	4,265	17,815	(755)				
10-101-43490: Housing Inspection Fees	36,000	36,000	48,000	48,000		39,200	27,495	20,505	39,165	(11,670)				
10-101-43530: Excavation Permits	2,500	2,500	2,500	2,500		11,973	2,738	(238)	18,860	(16,122)				
Total Other Licenses and Permits	\$ 56,900	\$ 56,900	\$ 72,575	\$ 72,575		\$ 70,444	\$ 48,233	\$ 24,342	\$ 78,800	\$ (30,567)				
TOTAL LICENSES & PERMITS	\$ 444,781	\$ 444,781	\$ 460,456	\$ 460,456		\$ 417,994	\$ 422,675	\$ 37,781	\$ 462,085	\$ (39,410)				
FINES AND COURT COSTS														
Fines and Court Costs:														
10-101-44110: Municipal Court Fines	\$ 123,216	\$ 123,216	\$ 123,216	\$ 123,216	2-year average 2022-2023	\$ 200,661	\$ 119,444	\$ 3,772	\$ 126,988	\$ (7,544)				
10-101-44113: Court Clerk Fee	14,446	14,446	14,446	14,446	2-year average 2022-2023	-	13,765	681	15,127	(1,362)				
10-101-44125: Law Enforcement Training	2,939	2,939	2,939	2,939	2-year average 2022-2023	2,422	2,282	657	3,595	(1,313)				
10-101-44130: Bond Forfeitures	2,200	2,200	2,200	2,200		12,010	612	1,588	15,800	(15,188)				
10-101-44145: C.V.C. FEES	445	445	445	445	2-year average 2022-2023	142	423	22	466	(43)				
10-101-44153: Bad Check Fees	-	-	-	-		-	-	-	25	(25)				
10-101-44157: Law Enforcement Arrest Costs	-	-	-	-		-	112	(112)	1,449	(1,338)				
10-101-44160: Inmate Security Fee	2,120	2,120	2,120	2,120	2-year average 2022-2023	1,736	1,714	407	2,527	(814)				
10-101-46108: Service to Lakeshire/Grantwood Village	1,200	1,200	1,200	1,200		1,200	1,200	-	1,200	-				
TOTAL FINES AND COURT COSTS	\$ 146,565	\$ 146,565	\$ 146,565	\$ 146,565		\$ 218,171	\$ 139,551	\$ 7,014	\$ 167,177	\$ (27,626)				
GRANTS														
Grants:														
10-101-42320: ARPA Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ 626,381	\$ (626,381)				
10-101-44220: Grants - Police - Hazardous Moving Violations	4,500	4,500	4,500	4,500		\$ 8,500	4,800	(300)	4,049	751				
TOTAL GRANTS	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500		\$ 8,500	\$ 4,800	\$ (300)	\$ 630,430	\$ (625,630)				

CITY OF SHREWSBURY, MO GENERAL FUND REVENUE 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Annual Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
INVESTMENT INCOME														
Investment Income:														
10-101-45100: Interest Earned	\$ 750	\$ 750	\$ 750	\$ 750	\$ 10,000	\$ 1,000	\$ (250)	\$ (304)	\$ 1,304					
TOTAL INVESTMENT INCOME	\$ 750	\$ 750	\$ 750	\$ 750	\$ 10,000	\$ 1,000	\$ (250)	\$ (304)	\$ 1,304					
CHARGES FOR SERVICES														
Charges for Services - General Government:														
10-101-46270: Recycling	\$ 250	\$ 250	\$ 250	\$ 250	\$ 794	\$ 77	\$ 173	\$ 1,039	\$ (962)					
10-101-46290: SWB Wireless Lease	50,000	50,000	50,000	50,000	49,759	48,260	1,740	53,575	(5,315)					
10-101-46475: Sewer Lateral Admin Fee	-	-	-	-	11,254	-	-	-	-					
10-101-46495: TIF/CID Admin Fee	11,750	11,750	11,750	11,750	11,776	11,776	(26)	12,355	(579)					
Total Charges for Services - Gen Government	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 73,583	\$ 60,113	\$ 1,887	\$ 66,969	\$ (6,856)					
Charges for Services - Fire Department:														
10-101-46400: Ambulance Service	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 299,816	\$ (49,816)	\$ 144,121	\$ 155,695					
10-101-44283: GEMT Reimbursement	35,000	35,000	35,000	45,000	50,000	45,213	(213)	34,704	10,509					
Total Charges for Services - Fire Department	\$ 285,000	\$ 285,000	\$ 285,000	\$ 295,000	\$ 300,000	\$ 345,029	\$ (50,029)	\$ 178,825	\$ 166,204					
Charges for Services - Public Safety:														
10-101-46100: Service to Archdiocese & Our Lady of Life	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 75,000	\$ 45,000	\$ -	\$ 43,532	\$ 1,468					
10-101-46110: Police/Fire Reports	1,750	1,750	1,750	1,750	1,448	1,623	127	2,154	(531)					
10-101-46115: False Alarm Fees-Police/Fire	1,000	1,000	1,000	1,000	1,208	575	425	2,325	(1,750)					
Total Charges for Services - Public Safety	\$ 47,750	\$ 47,750	\$ 47,750	\$ 47,750	\$ 77,656	\$ 47,198	\$ 552	\$ 48,011	\$ (813)					
TOTAL CHARGES FOR SERVICES	\$ 394,750	\$ 394,750	\$ 394,750	\$ 404,750	\$ 451,239	\$ 452,340	\$ (47,590)	\$ 293,805	\$ 158,535					
OTHER REVENUE														
Other Revenue:														
10-101-41121: Debt Service Fund Surplus to GF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 140,518	(140,518)					
10-101-46206: Donations - Police Department	-	-	-	-	\$ 450	450	(450)	-	450					
10-101-46295: Cellular Phone Lawsuit Proceeds	-	-	-	-	-	126,632	(126,632)	-	126,632					
10-101-46800: DAG Forfeiture Revenue	-	-	-	-	-	29,415	(29,415)	9,723	19,692					
10-101-46850: Rothman Replacement Sales Tax Yrs 2021-2025	43,659	43,659	43,659	43,659	-	43,659	-	43,659	-					
10-101-46620: Miscellaneous	-	-	-	-	-	-	-	7,174	(7,174)					
10-101-46225: Insurance Claim Recovery	-	-	-	-	-	2,000	(2,000)	-	2,000					
TOTAL OTHER REVENUE	\$ 43,659	\$ 43,659	\$ 43,659	\$ 43,659	\$ 450	\$ 202,156	\$ (158,497)	\$ 201,074	\$ 1,082					
TOTAL GENERAL FUND REVENUE	\$7,194,712	\$7,216,757	\$7,232,432	\$7,329,865	\$6,918,927	\$ 7,446,102	\$ (116,237)	\$7,279,382	\$ 166,720					

GENERAL GOVERNMENT AND ELECTED OFFICIALS

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
GENERAL GOVERNMENT - 190														
Personnel Expenditures:														
Employee Benefits:														
59015	Health Reimbursement Arrangement (HRA)	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000					\$ 55,000	\$ 55,000	\$ 5,000	\$ 53,715	\$ 1,285
Total Employee Benefits		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000					\$ 55,000	\$ 55,000	\$ 5,000	\$ 53,715	\$ 1,285
Total Personnel Expenses		\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000					\$ 55,000	\$ 55,000	\$ 5,000	\$ 53,715	\$ 1,285
Contractual & Professional Services														
54150	City Attorney	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000					\$ 90,000	\$ 70,667	\$ 4,333	\$ 88,781	\$ (18,114)
58605	Employment Attorney (IAFF CBA)	20,000	20,000	20,000	20,000					30,000	16,895	3,105	10,433	6,462
58605	Employment Attorney (Personnel Policies)	15,000	15,000	15,000	15,000			Personnel Policies not reviewed in 2023		15,000	-	15,000	3,865	(3,865)
58610	Other Consulting Fees	2,500	2,500	2,500	2,500					2,000	-	2,500	-	-
58610	Other Consulting Fees (Org Assessment/Salary Study)	-	-	-	-					50,000	21,550	(21,550)	-	21,550
58990	Elections	3,500	3,500	3,500	3,500					3,500	3,033	467	3,088	(55)
59900	Employee Relations & EAP	4,000	4,000	4,000	4,000					4,000	4,000	-	3,979	21
Total Contractual & Professional Services		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000					\$ 194,500	\$ 116,145	\$ 3,855	\$ 110,146	\$ 5,999
City Insurance														
59970	Law Enforcement Liability	\$ 45,278	\$ 45,278	\$ 45,278	\$ 45,278					\$ 32,293	\$ 41,924	\$ 3,354	\$ 29,596	\$ 12,328
59971	Public Officials/Employment Practices	32,239	32,239	32,239	32,239					20,044	29,851	2,388	19,460	10,391
59972	Property Insurance & Inland Marine	32,362	32,362	32,362	32,362					25,593	29,965	2,397	23,353	6,612
59975	General Liability	25,884	25,884	25,884	25,884					31,758	23,967	1,917	9,775	14,192
59981	Umbrella/Excess Liability	23,837	23,837	23,837	23,837					-	22,071	1,766	15,672	6,399
59982	Liquor Liability	5,982	5,982	5,982	5,982					-	5,539	443	3,475	2,064
59977	Automobile Liability	65,788	65,788	65,788	65,788			8% increase over 2023 projection		41,464	60,915	4,873	40,256	20,659
59980	Cyber Risk Liability	7,752	7,752	7,752	7,752					5,016	7,178	574	4,870	2,308
59983	Public Entity Management	4,021	4,021	4,021	4,021					-	3,723	298	1,739	1,984
59984	Employee Benefits Liability	294	294	294	294					-	272	22	192	80
59985	Crime	4,022	4,022	4,022	4,022					-	3,724	298	2,353	1,371
Total City Insurance		\$ 247,459	\$ 247,459	\$ 247,459	\$ 247,459					\$ 156,168	\$ 229,129	\$ 18,330	\$ 150,741	\$ 78,388
Technology: Equip/Software/Support/Telephones/Maint & Repairs														
54080	Copier Lease & Overages	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000					\$ 13,000	\$ 12,234	\$ 766	\$ 12,034	\$ 200
54820	City Center Internet	6,000	1,700	1,700	1,700					1,500	1,619	81	1,485	134
58225	Technology Maintenance & Support	88,500	88,500	88,500	88,500					73,000	79,785	8,715	76,817	2,968
Total Technology		\$ 107,500	\$ 103,200	\$ 103,200	\$ 103,200					\$ 87,500	\$ 93,638	\$ 9,562	\$ 90,336	\$ 3,302
Training/Professional Development/Meetings/Conferences														
54030	Dues & Subscriptions	\$ 6,150	\$ 6,150	\$ 6,150	\$ 6,150					\$ 6,150	\$ 6,066	\$ 84	\$ 5,500	\$ 566
58290	Legal Publications	-	-	-	-					1,500	1,500	(1,500)	-	1,500
Total Training/Prof Dev/Meetings/Conferences		\$ 6,150	\$ 6,150	\$ 6,150	\$ 6,150					\$ 7,650	\$ 7,566	\$ (1,416)	\$ 5,500	\$ 2,066
Community Relations														
58510	Newsletters / Website	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000					\$ 3,000	\$ 3,000	\$ -	\$ 1,833	\$ 1,167
58980	Community / Business Relations	1,200	1,200	1,200	1,200					2,000	2,000	(800)	738	1,262
59050	Historical Society	500	500	500	500					500	500	-	500	-
Total Community Relations		\$ 4,700	\$ 4,700	\$ 4,700	\$ 4,700					\$ 5,500	\$ 5,500	\$ (800)	\$ 3,071	\$ 2,429
Street Lighting														
58910	Street Lighting	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000					\$ 80,000	\$ 77,840	\$ 2,160	\$ 82,339	\$ (4,499)
Total Street Lighting		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000					\$ 80,000	\$ 77,840	\$ 2,160	\$ 82,339	\$ (4,499)
Total General Government - 190					\$ 625,809	\$ 621,509	\$ 621,509	\$ 621,509		\$ 586,318	\$ 584,818	\$ 36,691	\$ 495,848	\$ 88,970

CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
ELECTED OFFICIALS - 190														
Personnel Expenditures:														
Salaries & Wages														
51070	Salaries & Wages - Elected Officials	\$ 55,800	\$ 55,800	\$ 55,800	\$ 55,800					\$ 52,000	\$ 49,650	\$ 6,150	\$ 51,739	\$ (2,089)
Total Salaries & Wages		\$ 55,800	\$ 55,800	\$ 55,800	\$ 55,800					\$ 52,000	\$ 49,650	\$ 6,150	\$ 51,739	\$ (2,089)
Employee Benefits:														
52210	FICA/Medicare	\$ 4,269	\$ 4,269	\$ 4,269	\$ 4,269					\$ 3,978	\$ 3,798	\$ 470	\$ 3,958	\$ (160)
53380	Workers' Compensation Insurance	76	76	76	76					-	240	(164)	-	240
Total Employee Benefits		\$ 4,345	\$ 4,345	\$ 4,345	\$ 4,345					\$ 3,978	\$ 4,038	\$ 306	\$ 3,958	\$ 80
Total Personnel Expenses		\$ 60,145	\$ 60,145	\$ 60,145	\$ 60,145					\$ 55,978	\$ 53,688	\$ 6,456	\$ 55,697	\$ (2,008)
Contractual & Professional Services														
Technology: Equip/Software/Support/Telephones/Maint & Repairs														
54020	Cellular Phones	\$ 660	\$ 660	\$ 660	\$ 660					\$ 663	\$ 660	\$ -	\$ 660	\$ -
Total Technology		\$ 660	\$ 660	\$ 660	\$ 660					\$ 663	\$ 660	\$ -	\$ 660	\$ -
Training/Professional Development/Meetings/Conferences														
52290	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -					\$ 700	\$ -	\$ -	\$ -	\$ -
54030	Dues & Subscriptions	-	-	-	-					350	-	-	608	(608)
58001	Education & Training	500	500	500	500					1,800	274	226	-	274
58002	Conferences / Meetings	2,000	2,000	1,400	1,400					2,874	1,335	65	1,821	(486)
Total Training/Prof Dev/Meetings/Conferences		\$ 2,500	\$ 2,500	\$ 1,900	\$ 1,900					\$ 5,724	\$ 1,609	\$ 291	\$ 2,429	\$ (820)
Office Supplies & Expenses														
54670	Postage	\$ -	\$ -	\$ -	\$ -					\$ 179	\$ -	\$ -	\$ -	\$ -
54810	Office Supplies	500	500	500	500					400	400	100	-	400
58010	Supplies	500	500	500	500					500	500	-	515	(15)
58310	Minor Equipment	250	250	250	250					250	278	(28)	-	278
Total Office Supplies & Expenses		\$ 1,250	\$ 1,250	\$ 1,250	\$ 1,250					\$ 1,329	\$ 1,178	\$ 72	\$ 515	\$ 663
Miscellaneous														
54170	Miscellaneous	\$ 400	\$ 400	\$ 400	\$ 400					\$ 750	\$ 369	\$ 31	\$ 261	\$ 108
Total Miscellaneous		\$ 400	\$ 400	\$ 400	\$ 400					\$ 750	\$ 369	\$ 31	\$ 261	\$ 108
Total Elected Officials - Personnel Expenses		\$ 60,145	\$ 60,145	\$ 60,145	\$ 60,145					\$ 55,978	\$ 53,688	\$ 6,456	\$ 55,697	\$ (2,008)
Total Elected Officials - Operational Expenses		\$ 4,810	\$ 4,810	\$ 4,210	\$ 4,210					\$ 8,466	\$ 3,816	\$ 394	\$ 3,865	\$ (49)
Total Elected Officials - 190		\$ 64,955	\$ 64,955	\$ 64,355	\$ 64,355					\$ 64,444	\$ 57,505	\$ 6,850	\$ 59,562	\$ (2,057)
Total Gen Govt & Elected Officials - Personnel Exp.		\$ 120,145	\$ 120,145	\$ 120,145	\$ 120,145					\$ 110,978	\$ 108,688	\$ 11,456	\$ 109,412	\$ (723)
Total Gen Govt & Elected Officials - Operational Exp.		\$ 570,619	\$ 566,319	\$ 565,719	\$ 565,719					\$ 539,784	\$ 533,634	\$ 32,085	\$ 445,998	\$ 87,636
Total Gen Govt & Elected Officials - 190		\$ 690,764	\$ 686,464	\$ 685,864	\$ 685,864					\$ 650,762	\$ 642,323	\$ 43,541	\$ 555,410	\$ 86,913



POLICE DEPARTMENT

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
POLICE DEPARTMENT - 120														
Personnel Expenditures:														
Salaries & Wages														
51010	Salaries & Wages-Full Time	\$ 1,764,049	\$ 1,764,049	\$ 1,764,049	\$ 1,764,049					\$1,589,027	\$ 1,553,053	\$ 210,996	\$ 1,405,263	\$ 147,790
51020	Overtime	52,500	52,500	52,500	52,500					52,500	52,500	-	98,112	(45,612)
51030	Salaries & Wages-Part Time, Permanent	4,844	4,844	4,844	4,844							4,844	-	-
51400	Adjustment for Year End Payroll Accrual	-	-	-	-				Shared employee with Parks for PSB cleaning	-	-	-	5,102	(5,102)
59020	Separation Payouts-Vacation/Comp Time	-	-	-	-					-	-	-	1,660	(1,660)
Total Salaries & Wages		\$ 1,821,393	\$ 1,821,393	\$ 1,821,393	\$ 1,821,393					\$1,641,527	\$ 1,605,553	\$ 215,840	\$ 1,510,137	\$ 95,416
Employee Benefits:														
52210	FICA/Medicare	\$ 142,982	\$ 142,982	\$ 142,982	\$ 142,982					\$ 127,585	\$ 119,037	\$ 23,945	\$ 114,215	\$ 4,822
52230	Health Insurance	278,001	278,001	278,001	278,001					270,387	252,652	25,349	230,119	22,533
52231	Life & Long Term Disability Insurance	6,830	6,830	6,830	6,830					5,956	6,119	711	4,129	1,990
52250	LAGERS Pension	340,466	340,466	340,466	340,466					285,388	282,905	57,561	244,614	38,291
52260	Dependent Insurance Opt-Out Incentive	-	-	-	-					-	-	-	20,400	(20,400)
53380	Workers' Compensation Insurance	58,670	58,670	58,670	58,670					53,678	53,153	5,517	46,200	6,953
Total Employee Benefits		\$ 826,949	\$ 826,949	\$ 826,949	\$ 826,949					\$ 742,994	\$ 713,866	\$ 113,083	\$ 659,677	\$ 54,189
Total Personnel Expenses		\$ 2,648,342	\$ 2,648,342	\$ 2,648,342	\$ 2,648,342					\$2,384,521	\$ 2,319,419	\$ 328,923	\$ 2,169,814	\$ 149,605
Contractual & Professional Services														
54050	Printing	\$ 1,675	\$ 1,675	\$ 1,675	\$ 1,675					\$ 1,995	\$ 1,995	\$ (320)	\$ 1,950	\$ 45
58000	Medical & Psychological Testing	2,250	2,250	2,250	2,250					2,250	1,109	1,141	92	1,017
58004	CALEA Accreditation	9,000	9,000	9,000	9,000					11,800	7,650	1,350	2,727	4,923
58008	Hiring/Promotion Testing	1,250	1,250	1,250	1,250					1,250	-	1,250	3,222	(3,222)
580xx	Officer Wellness	-	5,000	5,000	5,000					-	-	5,000	-	-
58190	Dispatch Records Access	750	750	750	750					700	700	50	495	205
58195	Dispatching Fees	48,625	48,625	48,625	48,625					46,648	46,648	1,977	137,043	(90,395)
58200	St. Louis County Computer	-	-	-	-					1,575	1,575	(1,575)	-	1,575
58220	REJIS Commission	23,000	23,000	23,000	23,000					23,000	23,000	-	27,598	(4,598)
58230	Prisoner Expense	7,500	7,500	7,500	7,500					15,000	750	6,750	8,393	(7,643)
58280	Records / Property Destruction	1,500	1,500	1,500	1,500					1,500	1,050	450	-	1,050
Total Contractual & Professional Services		\$ 95,550	\$ 100,550	\$ 100,550	\$ 100,550					\$ 105,718	\$ 84,477	\$ 16,073	\$ 181,520	\$ (97,043)
Technology: Equip/Software/Support/Telephones/Maint & Repairs														
54010	Landline Telephones	\$ 4,600	\$ 4,600	\$ 4,600	\$ 4,600					\$ 4,600	\$ 4,600	\$ -	\$ 4,485	\$ 115
54020	Cellular Phones	6,450	6,450	6,450	6,450					6,300	6,300	150	3,201	3,099
58225	Technology Maintenance & Support	5,225	5,225	5,225	5,225					1,955	1,000	4,225	454	546
Total Technology		\$ 16,275	\$ 16,275	\$ 16,275	\$ 16,275					\$ 12,855	\$ 11,900	\$ 4,375	\$ 8,140	\$ 3,761
Training/Professional Development/Meetings/Conferences														
54030	Dues & Subscriptions	\$ 3,525	\$ 3,525	\$ 3,525	\$ 3,525					\$ 3,515	\$ 3,515	\$ 10	\$ 2,762	\$ 753
58001	Education & Training	9,725	9,725	9,725	9,725					9,400	7,150	2,575	10,949	(3,799)
58002	Conferences / Meetings	5,425	5,425	5,425	5,425					4,215	3,275	2,150	1,841	1,434
Total Training/Prof Dev/Meetings/Conferences		\$ 18,675	\$ 18,675	\$ 18,675	\$ 18,675					\$ 20,645	\$ 13,940	\$ 4,735	\$ 15,551	\$ (1,611)
Vehicles & Equipment: Repairs, Fuel & Maintenance														
54110	Maintenance/Repairs - Office Equipment	\$ 350	\$ 350	\$ 350	\$ 350					\$ 350	\$ 225	\$ 125	\$ -	\$ 225
55510	Gasoline & Fuel	53,500	53,500	53,500	53,500					56,000	51,000	2,500	52,500	(1,500)
55520	Car Washes	3,600	3,600	3,600	3,600					3,411	3,411	189	2,640	771
Total Vehicles & Equip - Repairs, Fuel & Maint		\$ 57,450	\$ 57,450	\$ 57,450	\$ 57,450					\$ 59,761	\$ 54,636	\$ 2,814	\$ 55,140	\$ (504)

CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3						2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
Program Supplies															
52270	Uniforms	\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500						\$ 25,000	\$ 23,500	\$ (1,000)	\$ 6,329	\$ 17,171
58005	Public Education	1,000	1,000	1,000	1,000						-	-	1,000	-	-
58009	Neighborhood Watch Program	3,200	3,200	3,200	3,200						3,000	3,000	200	807	2,193
58170	Photographic Supplies	2,000	2,000	2,000	2,000						1,200	725	1,275	-	725
58270	Weapons, Ammunition & Training	13,750	13,750	13,750	13,750						12,350	12,350	1,400	5,734	6,616
58460	DAG Forfeiture Fund Expenses	-	-	-	-						-	1,667	(1,667)	12,525	(10,858)
Total Program Supplies		\$ 42,450	\$ 42,450	\$ 42,450	\$ 42,450						\$ 41,550	\$ 41,242	\$ 1,208	\$ 25,395	\$ 15,847
Office Supplies & Expenses															
54670	Postage	\$ 425	\$ 425	\$ 425	\$ 425						\$ 650	\$ 425	\$ -	\$ 1,728	\$ (1,303)
54810	Office Supplies	3,200	3,200	3,200	3,200						3,200	3,200	-	3,547	(347)
58010	Supplies	2,750	2,750	2,750	2,750						2,150	2,150	600	2,112	38
58310	Minor Equipment	3,475	3,475	3,475	3,475						3,675	3,250	225	2,522	728
Total Office Supplies & Expenses		\$ 9,850	\$ 9,850	\$ 9,850	\$ 9,850						\$ 9,675	\$ 9,025	\$ 825	\$ 9,910	\$ (885)
Miscellaneous															
54170	Miscellaneous	\$ 3,680	\$ 3,680	\$ 3,680	\$ 3,680						\$ 3,400	\$ 2,500	\$ 1,180	\$ 310	\$ 2,190
Total Miscellaneous		\$ 3,680	\$ 3,680	\$ 3,680	\$ 3,680						\$ 3,400	\$ 2,500	\$ 1,180	\$ 310	\$ 2,190
Total Police Department - Personnel Expenses						\$ 2,648,342	\$ 2,648,342	\$ 2,648,342	\$ 2,648,342		\$2,384,521	\$ 2,319,419	\$ 328,923	\$ 2,169,814	\$ 149,605
Total Police Department - Operational Expenses						\$ 243,930	\$ 248,930	\$ 248,930	\$ 248,930		\$ 253,604	\$ 217,720	\$ 31,210	\$ 295,965	\$ (78,245)
Total Police Department - 120						\$ 2,892,272	\$ 2,897,272	\$ 2,897,272	\$ 2,897,272		\$2,638,125	\$ 2,537,139	\$ 360,133	\$ 2,465,780	\$ 71,359



FIRE DEPARTMENT

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
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FIRE DEPARTMENT - 130

Personnel Expenditures:

Salaries & Wages					
51010	Salaries & Wages-Full Time	\$ 1,708,246	\$ 1,708,246	\$ 1,708,246	\$ 1,708,246
51020	Overtime	140,000	140,000	100,000	100,000
51400	Adjustment for Year End Payroll Accrual	-	-	-	-
59020	Separation Payouts-Vacation/Comp Time	-	-	-	-
Total Salaries & Wages		\$ 1,848,246	\$ 1,848,246	\$ 1,808,246	\$ 1,808,246

\$1,595,311	\$ 1,559,081	\$ 149,165	\$ 1,281,876	\$ 277,205
87,500	143,692	(43,692)	198,175	(54,483)
-	-	-	6,376	(6,376)
-	7,500	(7,500)	1,756	5,744
\$1,682,811	\$ 1,710,273	\$ 97,973	\$ 1,488,184	\$ 222,089

Employee Benefits:					
52210	FICA/Medicare	\$ 141,391	\$ 141,391	\$ 135,611	\$ 135,611
52230	Health Insurance	242,825	242,825	242,825	242,825
52231	Life & Long Term Disability Insurance	5,679	5,679	5,679	5,679
52250	LAGERS Pension	126,168	126,168	126,168	126,168
522xx	MO FF Critical Illness Pool (Cancer Program)	1,650	1,650	1,650	1,650
53380	Workers' Compensation Insurance	85,090	85,090	85,090	85,090
Total Employee Benefits		\$ 602,803	\$ 602,803	\$ 597,023	\$ 597,023
Total Personnel Expenses		\$ 2,451,049	\$ 2,451,049	\$ 2,405,269	\$ 2,405,269

10 FF eligible x \$165=\$1,650 for \$300k coverage

\$ 128,735	\$ 129,406	\$ 6,205	\$ 110,657	\$ 18,749
260,428	254,855	(12,030)	239,712	15,143
5,609	6,401	(722)	4,075	2,326
98,633	93,394	32,774	65,482	27,912
-	-	1,650	-	-
71,296	77,092	7,998	60,819	16,273
\$ 564,701	\$ 561,148	\$ 35,875	\$ 483,435	\$ 77,713
\$2,247,512	\$ 2,271,421	\$ 133,848	\$ 1,971,618	\$ 299,803

Contractual & Professional Services					
54050	Printing	\$ 450	\$ 450	\$ 450	\$ 450
58000	Medical & Psychological Testing	9,000	9,000	9,000	9,000
58008	Hiring/Promotion Testing	5,500	5,500	5,500	5,500
58195	Dispatching Fees - Central County	61,000	61,000	61,000	61,000
58450	Annual Certified Maintenance	8,700	8,700	8,700	8,700
Total Contractual & Professional Services		\$ 84,650	\$ 84,650	\$ 84,650	\$ 84,650

\$ 450	\$ 450	\$ -	\$ -	\$ 450
8,000	8,405	595	8,515	(110)
5,000	6,000	(500)	3,089	2,911
54,996	57,284	3,716	27,663	29,621
8,700	4,000	4,700	6,907	(2,907)
\$ 77,646	\$ 76,139	\$ 8,511	\$ 46,700	\$ 29,439

Technology: Equip/Software/Support/Telephones/Maint & Repairs					
54010	Landline Telephones	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100
54020	Cellular Phones	9,200	9,200	9,200	9,200
58225	Technology Maintenance & Support	11,000	11,000	11,000	11,000
Total Technology		\$ 22,300	\$ 22,300	\$ 22,300	\$ 22,300

\$ 2,100	\$ 2,100	\$ -	\$ 1,795	\$ 305
9,200	9,200	-	10,256	(1,056)
11,000	9,000	2,000	9,155	(155)
\$ 22,300	\$ 20,300	\$ 2,000	\$ 21,206	\$ (906)

Training/Professional Development/Meetings/Conferences					
54030	Dues & Subscriptions	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
58001	Education & Training	20,000	20,000	20,000	20,000
58002	Conferences / Meetings	5,000	5,000	5,000	5,000
58xxx	Risk Management / Accrediation	23,000	23,000	23,000	23,000
Total Training/Prof Dev/Meetings/Conferences		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000

IAFC Conference, MO Fire Chiefs, Accreditation conference
New Line Item

\$ 5,000	\$ 12,000	\$ (5,000)	\$ 2,490	\$ 9,510
19,452	18,000	2,000	5,744	12,256
1,400	2,378	2,622	1,123	1,255
-	-	23,000	-	-
\$ 25,852	\$ 32,378	\$ 22,622	\$ 9,358	\$ 23,020

Vehicles & Equipment: Repairs, Fuel & Maintenance					
55510	Gasoline & Fuel	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Total Vehicles & Equip - Repairs, Fuel & Maint		\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000

\$ 23,000	\$ 23,649	\$ 351	\$ 21,900	\$ 1,749
\$ 23,000	\$ 23,649	\$ 351	\$ 21,900	\$ 1,749

Facility Expenses - Public Safety Building					
57010	Facility Maintenance	\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120
57030	Janitor Supplies	-	-	-	-
Total Facility Expenses - Public Safety Building		\$ 4,120	\$ 4,120	\$ 4,120	\$ 4,120

Combine with 58410 Household supplies

\$ 4,120	\$ 3,500	\$ 620	\$ 2,922	\$ 578
2,500	1,000	(1,000)	2,124	(1,124)
\$ 6,620	\$ 4,500	\$ (380)	\$ 5,046	\$ (546)

CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
Expenses for Services - Fire Department, Ambulance														
58380	Proclaims Billing	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000					\$ 24,000	\$ 25,000	\$ (1,000)	\$ 15,196	\$ 9,804
58370	Ambulance Supplies	25,000	25,000	25,000	25,000					21,000	23,000	2,000	22,967	33
58385	GEMT Grant Expenses	-	-	-	-					24,000	16,289	(16,289)	-	16,289
Total Expenses for Services - Ambulance		\$ 49,000	\$ 49,000	\$ 49,000	\$ 49,000					\$ 69,000	\$ 64,289	\$ (15,289)	\$ 38,164	\$ 26,125
Program Supplies														
52270	Uniforms	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000					\$ 11,000	\$ 9,000	\$ 3,000	\$ 13,391	\$ (4,391)
58005	Public Education	1,500	1,500	1,500	1,500					1,030	1,000	500	101	899
58350	Oxygen	2,600	2,600	2,600	2,600					1,545	2,600	-	1,467	1,133
58360	Protective Gear	7,500	7,500	7,500	7,500					7,500	6,000	1,500	14,786	(8,786)
Total Program Supplies		\$ 23,600	\$ 23,600	\$ 23,600	\$ 23,600					\$ 21,075	\$ 18,600	\$ 5,000	\$ 29,745	\$ (11,145)
Office Supplies & Expenses														
54670	Postage	\$ 515	\$ 515	\$ 515	\$ 515					\$ 515	\$ 200	\$ 315	\$ 387	\$ (187)
54810	Office Supplies	2,575	2,575	2,575	2,575					2,575	1,000	1,575	2,017	(1,017)
58310	Minor Equipment	5,000	5,000	5,000	5,000					4,000	4,500	500	1,847	2,653
58410	Household Supplies	4,500	4,500	4,500	4,500				Combined with 57030	1,030	2,000	2,500	907	1,094
Total Office Supplies & Expenses		\$ 12,590	\$ 12,590	\$ 12,590	\$ 12,590					\$ 8,120	\$ 7,700	\$ 4,890	\$ 5,158	\$ 2,542
Miscellaneous														
54170	Miscellaneous	\$ 500	\$ 500	\$ 500	\$ 500					\$ 360	\$ 200	\$ 300	\$ 913	\$ (713)
Total Miscellaneous		\$ 500	\$ 500	\$ 500	\$ 500					\$ 360	\$ 200	\$ 300	\$ 913	\$ (713)
Total Fire Department - Personnel Expenses		\$ 2,451,049	\$ 2,451,049	\$ 2,405,269	\$ 2,405,269					\$2,247,512	\$ 2,271,421	\$ 133,848	\$ 1,971,618	\$ 299,803
Total Fire Department - Operational Expenses		\$ 275,760	\$ 275,760	\$ 275,760	\$ 275,760					\$ 253,973	\$ 247,755	\$ 28,005	\$ 178,189	\$ 69,566
Total Fire Department - 130		\$ 2,726,809	\$ 2,726,809	\$ 2,681,029	\$ 2,681,029					\$2,501,485	\$ 2,519,176	\$ 161,853	\$ 2,149,807	\$ 369,369

PUBLIC WORKS DEPARTMENT

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable					
PUBLIC WORKS - 110																			
Personnel Expenditures:																			
Salaries & Wages																			
51010	Salaries & Wages-Full Time	\$	12,789	\$	12,789	\$	12,789	\$	12,789	\$	11,835	\$	12,011	\$	778	\$	11,893	\$	118
51400	Adjustment for Year End Payroll Accrual		-		-		-		-		-		-		-		(3,593)		3,593
Total Salaries & Wages		\$	12,789	\$	12,789	\$	12,789	\$	12,789	\$	11,835	\$	12,011	\$	778	\$	8,300	\$	3,711
Employee Benefits:																			
52210	FICA/Medicare	\$	978	\$	978	\$	978	\$	978	\$	905	\$	860	\$	118	\$	902	\$	(42)
52230	Health Insurance		659		659		659		659		628		615		44		1,701		(1,086)
52231	Life & Long Term Disability Insurance		38		38		38		38		42		142		(104)		39		103
52250	LAGERS Pension		998		998		998		998		947		925		73		1,084		(159)
53380	Workers' Compensation Insurance		382		382		382		382		598		520		(138)		539		(19)
Total Employee Benefits		\$	3,055	\$	3,055	\$	3,055	\$	3,055	\$	3,120	\$	3,062	\$	(7)	\$	4,265	\$	(1,203)
Total Personnel Expenses		\$	15,844	\$	15,844	\$	15,844	\$	15,844	\$	14,955	\$	15,073	\$	771	\$	12,565	\$	2,508
Contractual & Professional Services																			
58040	Dumping Fees	\$	1,500	\$	1,500	\$	1,500	\$	1,500	\$	1,500	\$	1,000	\$	500	\$	113	\$	887
58070	Tree Removal (PW only)		1,500		1,500		1,500		1,500		1,500		750		750		950		(200)
58090	Mosquito Spraying		700		700		700		700		700		100		600		276		(176)
58120	Equipment Rental		500		500		500		500		500		500		-		430		70
58250	Public Works Recycling Center		100		100		100		100		100		100		-		31		69
58610	Other Consulting Fees		2,000		2,000		2,000		2,000		2,000		1,000		1,000		1,875		(875)
Total Contractual & Professional Services		\$	6,300	\$	6,300	\$	6,300	\$	6,300	\$	6,300	\$	3,450	\$	2,850	\$	3,675	\$	(225)
Technology: Equip/Software/Support/Telephones/Maint & Repairs																			
54010	Landline Telephones	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	882	\$	118	\$	802	\$	80
54020	Cellular Phones		700		700		700		700		2,300		2,000		(1,300)		2,468		(468)
Total Technology		\$	1,700	\$	1,700	\$	1,700	\$	1,700	\$	3,300	\$	2,882	\$	(1,182)	\$	3,271	\$	(389)
Training/Professional Development/Meetings/Conferences																			
54030	Dues & Subscriptions	\$	100	\$	100	\$	100	\$	100	\$	100	\$	-	\$	100	\$	121	\$	(121)
Total Training/Prof Dev/Meetings/Conferences		\$	100	\$	100	\$	100	\$	100	\$	100	\$	-	\$	100	\$	121	\$	(121)
Vehicles & Equipment: Repairs, Fuel & Maintenance																			
54110	Maintenance/Repairs - Office Equipment	\$	150	\$	150	\$	150	\$	150	\$	150	\$	150	\$	0	\$	-	\$	150
55510	Gasoline & Fuel		14,000		14,000		14,000		14,000		14,000		11,474		2,526		18,536		(7,062)
Total Vehicles & Equip - Repairs, Fuel & Maint		\$	14,150	\$	14,150	\$	14,150	\$	14,150	\$	14,150	\$	11,624	\$	2,526	\$	18,536	\$	(6,912)
Facility Expenses - Public Works																			
57010	Facility Maintenance	\$	3,500	\$	3,500	\$	3,500	\$	3,500	\$	3,000	\$	1,824	\$	1,676	\$	3,162	\$	(1,337)
57030	Janitor Supplies		500		500		500		500		500		227		273		474		(247)
57070	Utilities		7,000		7,000		7,000		7,000		7,000		5,501		1,499		8,214		(2,713)
Total Facility Expenses - Public Works		\$	11,000	\$	11,000	\$	11,000	\$	11,000	\$	10,500	\$	7,553	\$	3,447	\$	11,850	\$	(4,297)
Program Supplies																			
52270	Uniforms	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	2,000	\$	1,441	\$	559	\$	734	\$	707
Office Supplies & Expenses																			
54670	Postage	\$	20	\$	20	\$	20	\$	20	\$	20	\$	-	\$	20	\$	-	\$	-
54810	Office Supplies		200		200		200		200		200		74		126		122		(48)
58010	Supplies		2,000		2,000		2,000		2,000		2,000		1,811		189		1,628		183
58310	Minor Equipment		-		-		-		-		-		63		(63)		413		(350)
Total Office Supplies & Expenses		\$	2,220	\$	2,220	\$	2,220	\$	2,220	\$	2,220	\$	1,948	\$	272	\$	2,163	\$	(215)
Miscellaneous																			
54170	Miscellaneous	\$	500	\$	500	\$	500	\$	500	\$	500	\$	500	\$	-	\$	513	\$	(13)
Total Public Works - Personnel Expenses		\$	15,844	\$	15,844	\$	15,844	\$	15,844	\$	14,955	\$	15,073	\$	771	\$	12,565	\$	2,508
Total Public Works - Operational Expenses		\$	37,970	\$	37,970	\$	37,970	\$	37,970	\$	39,070	\$	29,397	\$	8,573	\$	40,862	\$	(11,465)
Total Public Works - 110		\$	53,814	\$	53,814	\$	53,814	\$	53,814	\$	54,025	\$	44,470	\$	9,344	\$	53,427	\$	(8,957)

ADMINISTRATION & FINANCE DEPARTMENTS

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
ADMINISTRATION & FINANCE - 140														
Personnel Expenditures:														
Salaries & Wages														
51010	Salaries & Wages-Full Time	\$ 317,625	\$ 317,625	\$ 317,625	\$ 317,625				\$ 306,936	\$ 259,887	\$ 57,738	\$ 229,459	\$ 30,428	
51400	Adjustment for Year End Payroll Accrual	-	-	-	-				-	-	-	628	(628)	
59020	Separation Payouts-Vacation/Comp Time	-	-	-	-				-	6,401	(6,401)	-	6,401	
Total Salaries & Wages					\$ 317,625	\$ 317,625	\$ 317,625	\$ 317,625	2024 Full year of Finance Clerk (DOH 9/25/23)	\$ 306,936	\$ 266,288	\$ 51,337	\$ 230,087	\$ 36,201
Employee Benefits:														
52210	FICA/Medicare	\$ 24,298	\$ 24,298	\$ 24,298	\$ 24,298				\$ 23,481	\$ 19,739	\$ 4,559	\$ 16,590	\$ 3,148	
52230	Health Insurance	32,593	32,593	32,593	32,593				51,515	29,193	3,400	34,049	(4,856)	
52231	Life & Long Term Disability Insurance	1,085	1,085	1,085	1,085				1,075	866	219	961	(95)	
52250	LAGERS Pension	24,775	24,775	24,775	24,775				24,555	17,422	7,353	15,221	2,201	
53380	Workers' Compensation Insurance	430	430	430	430				992	388	42	896	(508)	
Total Employee Benefits					\$ 83,181	\$ 83,181	\$ 83,181	\$ 83,181	2024 Full year of Finance Clerk (DOH 9/25/23)	\$ 101,618	\$ 67,608	\$ 15,573	\$ 67,718	\$ (110)
Total Personnel Expenses					\$ 400,806	\$ 400,806	\$ 400,806	\$ 400,806	2024 Full year of Finance Clerk (DOH 9/25/23)	\$ 408,554	\$ 333,896	\$ 66,910	\$ 297,805	\$ 36,091
Contractual & Professional Services														
58570	Annual Audit	\$ 28,000	\$ 28,000	\$ 28,000	\$ 28,000				\$ 25,000	\$ 25,000	\$ 3,000	\$ 28,002	\$ (3,002)	
58580	Contracted Accountant	-	-	-	-				-	28,886	(28,886)	23,020	5,866	
53390	457 Plan Administrative Fees	3,000	3,000	3,000	3,000				3,000	3,000	-	4,935	(1,935)	
54050	Printing	1,000	1,000	1,000	1,000				1,250	750	250	1,502	(752)	
58120	Equipment Rental	600	600	600	600				600	600	-	837	(237)	
58610	Other Consulting Fees	5,000	5,000	2,500	2,500				-	4,161	(1,661)	-	4,161	
58630	Municipal Code Update	2,200	2,200	2,200	2,200				2,200	2,200	-	2,053	147	
Total Contractual & Professional Services					\$ 39,800	\$ 39,800	\$ 37,300	\$ 37,300		\$ 32,050	\$ 64,597	\$ (27,297)	\$ 60,349	\$ 4,248
Technology: Equip/Software/Support/Telephones/Maint & Repairs														
54010	Landline Telephones	\$ 5,500	\$ 5,500	\$ 5,500	\$ 5,500				\$ 5,456	\$ 5,531	\$ (31)	\$ 5,620	\$ (89)	
54020	Cellular Phones	2,000	2,000	2,000	2,000				2,500	1,839	161	1,793	46	
58225	Technology Maintenance & Support	30,000	30,000	30,000	15,000			v1.3: Finance Commission recommendation to reduce by \$15k. v1.0-v1.2: Estimate for new finance software annual support.	12,329	13,678	1,322	11,839	1,839	
Total Technology					\$ 37,500	\$ 37,500	\$ 37,500	\$ 22,500		\$ 20,285	\$ 21,048	\$ 1,452	\$ 19,252	\$ 1,796
Training/Professional Development/Meetings/Conferences														
52290	Mileage Reimbursement	\$ 750	\$ 750	\$ 500	\$ 500				\$ 500	\$ 180	\$ 320	\$ 60	\$ 120	
54030	Dues & Subscriptions	2,500	2,500	2,500	2,500				1,500	1,750	750	2,138	(388)	
58001	Education & Training	1,000	1,000	750	750				600	500	250	620	(120)	
58002	Conferences / Meetings	2,000	2,000	1,000	1,000				2,150	500	500	1,391	(891)	
Total Training/Prof Dev/Meetings/Conferences					\$ 6,250	\$ 6,250	\$ 4,750	\$ 4,750		\$ 4,750	\$ 2,930	\$ 1,820	\$ 4,209	\$ (1,279)
Office Supplies & Expenses														
54670	Postage	\$ 2,100	\$ 2,100	\$ 2,100	\$ 2,100				\$ 2,000	\$ 2,096	\$ 4	\$ 2,142	\$ (47)	
54810	Office Supplies	3,100	3,100	3,100	3,100				3,250	3,176	(76)	4,103	(927)	
58310	Minor Equipment	500	500	500	500				500	500	-	505	(5)	
Total Office Supplies & Expenses					\$ 5,700	\$ 5,700	\$ 5,700	\$ 5,700		\$ 5,750	\$ 5,772	\$ (72)	\$ 6,750	\$ (979)
Bank & Credit Card Processing Fees														
59500	Bank Fees	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				\$ 6,400	\$ 6,400	\$ (1,400)	\$ 3,849	\$ 2,551	
Total Bank & Credit Card Processing Fees					\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 6,400	\$ 6,400	\$ (1,400)	\$ 3,849	\$ 2,551
Miscellaneous														
54170	Miscellaneous	\$ 250	\$ 250	\$ 250	\$ 250				\$ 100	\$ 125	\$ 125	\$ 413	\$ (288)	
Total Administration & Finance-Personnel Exp					\$ 400,806	\$ 400,806	\$ 400,806	\$ 400,806		\$ 408,554	\$ 333,896	\$ 66,910	\$ 297,805	\$ 36,091
Total Administration & Finance-Operational Exp					\$ 94,500	\$ 94,500	\$ 90,500	\$ 75,500		\$ 69,335	\$ 100,871	\$ (25,371)	\$ 94,823	\$ 6,049
Total Administration & Finance - 140					\$ 495,306	\$ 495,306	\$ 491,306	\$ 476,306		\$ 477,889	\$ 434,767	\$ 41,539	\$ 392,627	\$ 42,140

BUILDING & HOUSING DEPARTMENT

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
BUILDING & HOUSING - 150														
Personnel Expenditures:														
Salaries & Wages														
51010	Salaries & Wages-Full Time	\$ 46,407	\$ 46,407	\$ 46,407	\$ 46,407					\$ 41,778	\$ 41,778	\$ 4,629	\$ 40,177	\$ 1,601
51090	Salaries & Wages - Code Enforcement Officers	15,620	15,620	14,240	14,240					30,000	21,160	(6,920)	23,360	(2,200)
51400	Adjustment for Year End Payroll Accrual	-	-	-	-					-	-	-	108	(108)
Total Salaries & Wages		\$ 62,027	\$ 62,027	\$ 60,647	\$ 60,647					\$ 71,778	\$ 62,938	\$ (2,291)	\$ 63,645	\$ (707)
Employee Benefits:														
52210	FICA/Medicare	\$ 4,744	\$ 4,744	\$ 4,644	\$ 4,644					\$ 5,491	\$ 4,724	\$ (80)	\$ 4,747	\$ (23)
52230	Health Insurance	6,591	6,591	6,591	6,591					6,277	6,154	437	10,191	(4,037)
52231	Life & Long Term Disability Insurance	195	195	195	195					195	191	4	149	42
52250	LAGERS Pension	3,620	3,620	3,620	3,620					3,342	3,341	279	3,616	(275)
53380	Workers' Compensation Insurance	1,085	1,085	1,085	1,085					1,577	983	102	1,405	(422)
Total Employee Benefits		\$ 16,235	\$ 16,235	\$ 16,135	\$ 16,135					\$ 16,882	\$ 15,393	\$ 742	\$ 20,107	\$ (4,714)
Total Personnel Expenses		\$ 78,262	\$ 78,262	\$ 76,782	\$ 76,782					\$ 88,660	\$ 78,331	\$ (1,549)	\$ 83,752	\$ (5,421)
Technology: Equip/Software/Support/Telephones/Maint & Repairs														
54020	Cellular Phones	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700					\$ 1,980	\$ 1,650	\$ 50	\$ 1,265	\$ 385
Total Technology		\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,700					\$ 1,980	\$ 1,650	\$ 50	\$ 1,265	\$ 385
Training/Professional Development/Meetings/Conferences														
52290	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -					\$ 1,800	\$ 1,841	\$ (1,841)	\$ -	\$ 1,841
54030	Dues & Subscriptions	35	35	35	35					35	35	-	-	35
58001	Education & Training	200	200	200	200					200	75	125	774	(699)
58002	Conferences / Meetings	200	200	200	200					275	-	200	-	-
Total Training/Prof Dev/Meetings/Conferences		\$ 435	\$ 435	\$ 435	\$ 435					\$ 2,310	\$ 1,951	\$ (1,516)	\$ 774	\$ 1,177
Vehicles & Equipment: Repairs, Fuel & Maintenance														
55510	Gasoline & Fuel	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800					\$ -	\$ -	\$ 1,800	\$ 1,758	\$ (1,758)
Total Vehicles & Equip - Repairs, Fuel & Maint		\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800					\$ -	\$ -	\$ 1,800	\$ 1,758	\$ (1,758)
Bank & Credit Card Processing Fees														
54130	Credit Card Processing Fees	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000					\$ 3,000	\$ 3,000	\$ -	\$ 3,239	\$ (239)
Total Bank & Credit Card Processing Fees		\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000					\$ 3,000	\$ 3,000	\$ -	\$ 3,239	\$ (239)
Total Building & Housing-Personnel Expenses		\$ 78,262	\$ 78,262	\$ 76,782	\$ 76,782					\$ 88,660	\$ 78,331	\$ (1,549)	\$ 83,752	\$ (5,421)
Total Building & Housing-Operational Expenses		\$ 6,935	\$ 6,935	\$ 6,935	\$ 6,935					\$ 7,290	\$ 6,601	\$ 334	\$ 7,035	\$ (434)
Total Building & Housing - 150		\$ 85,197	\$ 85,197	\$ 83,717	\$ 83,717					\$ 95,950	\$ 84,932	\$ (1,215)	\$ 90,787	\$ (5,855)

MUNICIPAL COURT AND PROSECUTOR'S OFFICE

2024 BUDGET



CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
MUNICIPAL COURT - 160														
Personnel Expenditures:														
Salaries & Wages														
51010	Salaries & Wages-Full Time	\$ 61,303	\$ 61,303	\$ 61,303	\$ 61,303					\$ 54,768	\$ 54,767	\$ 6,536	\$ 53,046	\$ 1,721
51020	Overtime	5,000	5,000	5,000	5,000					6,000	4,007	993	10,064	(6,057)
51030	Salaries & Wages-Part Time, Permanent	27,920	27,920	24,919	24,919					26,520	24,678	241	23,561	1,117
51400	Adjustment for Year End Payroll Accrual	-	-	-	-					-	-	-	724	(724)
Total Salaries & Wages		\$ 94,223	\$ 94,223	\$ 91,222	\$ 91,222					\$ 87,288	\$ 83,452	\$ 7,770	\$ 87,396	\$ (3,944)
Employee Benefits:														
52210	FICA/Medicare	\$ 6,825	\$ 6,825	\$ 6,608	\$ 6,608					\$ 6,678	\$ 6,249	\$ 359	\$ 6,521	\$ (272)
52230	Health Insurance	17,174	17,174	17,174	17,174					16,783	16,680	494	17,027	(347)
52231	Life & Long Term Disability Insurance	251	251	251	251					250	243	8	192	51
52250	LAGERS Pension	4,782	4,782	4,782	4,782					4,381	5,166	(384)	6,475	(1,309)
53380	Workers' Compensation Insurance	128	128	128	128					25	115	13	16	99
Total Employee Benefits		\$ 29,160	\$ 29,160	\$ 28,943	\$ 28,943					\$ 28,117	\$ 28,453	\$ 490	\$ 30,231	\$ (1,778)
Total Personnel Expenses		\$ 123,383	\$ 123,383	\$ 120,165	\$ 120,165					\$ 115,405	\$ 111,905	\$ 8,260	\$ 117,627	\$ (5,722)
Contractual & Professional Services														
51090	Municipal Judge	\$ 24,000	\$ 24,000	\$ 24,000	\$ 23,000					\$ 23,000	\$ 22,994	\$ 6	\$ 23,994	\$ (1,000)
Total Contractual & Professional Services		\$ 24,000	\$ 24,000	\$ 24,000	\$ 23,000					\$ 23,000	\$ 22,994	\$ 6	\$ 23,994	\$ (1,000)
Technology: Equip/Software/Support/Telephones/Maint & Repairs														
54010	Landline Telephones	\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400					\$ 1,438	\$ 1,413	\$ (13)	\$ 1,412	\$ 1
Total Technology		\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400					\$ 1,438	\$ 1,413	\$ (13)	\$ 1,412	\$ 1
Training/Professional Development/Meetings/Conferences														
54030	Dues & Subscriptions	\$ 100	\$ 100	\$ 100	\$ 100					\$ 100	\$ 50	\$ 50	\$ 469	\$ (419)
58002	Conferences / Meetings	1,300	1,300	1,300	1,300					1,400	1,300	-	1,388	(88)
Total Training/Prof Dev/Meetings/Conferences		\$ 1,400	\$ 1,400	\$ 1,400	\$ 1,400					\$ 1,600	\$ 1,350	\$ 50	\$ 1,857	\$ (507)
Office Supplies & Expenses														
54670	Postage	\$ 700	\$ 700	\$ 700	\$ 700					\$ 2,366	\$ 500	\$ 200	\$ 1,215	\$ (715)
58010	Supplies	1,300	1,300	1,300	1,300					2,000	300	1,000	1,042	(742)
Total Office Supplies & Expenses		\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000					\$ 4,366	\$ 800	\$ 1,200	\$ 2,257	\$ (1,457)
Bank & Credit Card Processing Fees														
54130	Credit Card Processing Fees	\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ 648	\$ (648)
Total Bank & Credit Card Processing Fees		\$ -	\$ -	\$ -	\$ -					\$ -	\$ -	\$ -	\$ 648	\$ (648)
Miscellaneous														
54170	Miscellaneous	\$ 500	\$ 500	\$ 500	\$ 500					\$ -	\$ 500	\$ -	\$ 85	\$ 415
Total Miscellaneous		\$ 500	\$ 500	\$ 500	\$ 500					\$ -	\$ 500	\$ -	\$ 85	\$ 415
Total Municipal Court - Personnel Expenses		\$ 123,383	\$ 123,383	\$ 120,165	\$ 120,165					\$ 115,405	\$ 111,905	\$ 8,260	\$ 117,627	\$ (5,722)
Total Municipal Court - Operational Expenses		\$ 29,300	\$ 29,300	\$ 29,300	\$ 28,300					\$ 30,404	\$ 27,057	\$ 1,243	\$ 30,254	\$ (3,197)
Total Municipal Court - 160		\$ 152,683	\$ 152,683	\$ 149,465	\$ 148,465					\$ 145,809	\$ 138,962	\$ 9,503	\$ 147,880	\$ (8,918)

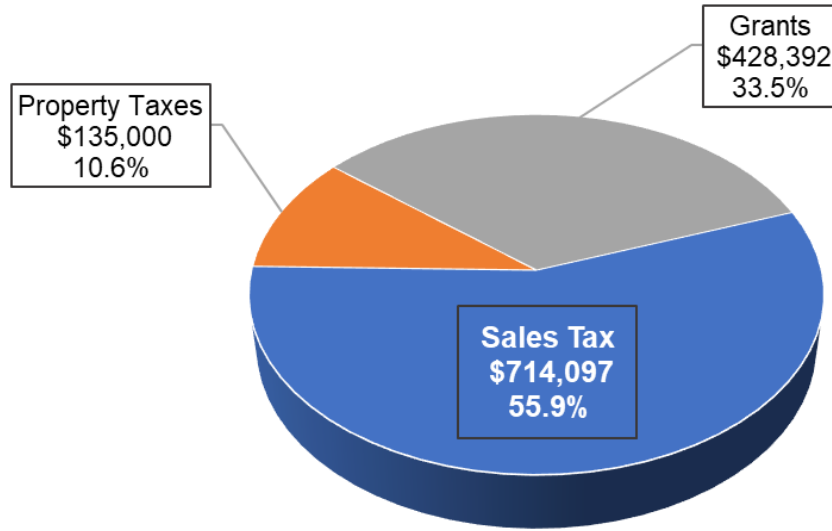
CITY OF SHREWSBURY, MO GENERAL FUND EXPENSES 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable					
PROSECUTING ATTORNEY - 165																			
Personnel Expenditures:																			
Salaries & Wages																			
51030	Salaries & Wages - Part Time, Permanent	\$	15,625	\$	15,625	\$	15,094	\$	15,094	\$	12,500	\$	13,817	\$	1,277	\$	11,712	\$	2,105
51400	Adjustment for Year End Payroll Accrual		-		-		-		-		-		-		(665)		665		
Total Salaries & Wages		\$	15,625	\$	15,625	\$	15,094	\$	15,094	\$	12,500	\$	13,817	\$	1,277	\$	11,047	\$	2,770
Employee Benefits:																			
52210	FICA/Medicare	\$	1,228	\$	1,228	\$	1,189	\$	1,189	\$	956	\$	1,057	\$	132	\$	896	\$	161
53380	Workers' Compensation Insurance		-		-		-		33		-		-		-		-		-
Total Employee Benefits		\$	1,228	\$	1,228	\$	1,189	\$	1,222	\$	956	\$	1,057	\$	132	\$	896	\$	161
Total Personnel Expenses		\$	16,853	\$	16,853	\$	16,283	\$	16,316	\$	13,456	\$	14,874	\$	1,409	\$	11,943	\$	2,931
Contractual & Professional Services																			
51090	Prosecuting Attorney	\$	26,000	\$	26,000	\$	26,000	\$	25,200	\$	25,200	\$	25,200	\$	-	\$	25,200	\$	-
Total Contractual & Professional Services		\$	26,000	\$	26,000	\$	26,000	\$	25,200	\$	25,200	\$	25,200	\$	-	\$	25,200	\$	-
Technology: Equip/Software/Support/Telephones/Maint & Repairs																			
54010	Landline Telephones	\$	175	\$	175	\$	175	\$	175	\$	156	\$	159	\$	16	\$	160	\$	(1)
Total Technology		\$	175	\$	175	\$	175	\$	175	\$	156	\$	159	\$	16	\$	160	\$	(1)
Training/Professional Development/Meetings/Conferences																			
54030	Dues & Subscriptions	\$	900	\$	900	\$	900	\$	900	\$	-	\$	891	\$	9	\$	1,872	\$	(981)
58002	Conferences / Meetings		100		100		100		100		-		-		100		-		-
Total Training/Prof Dev/Meetings/Conferences		\$	1,000	\$	1,000	\$	1,000	\$	1,000	\$	-	\$	891	\$	109	\$	1,872	\$	(981)
Miscellaneous																			
54170	Miscellaneous	\$	500	\$	500	\$	500	\$	500	\$	-	\$	500	\$	-	\$	2,234	\$	(1,734)
Total Miscellaneous		\$	500	\$	500	\$	500	\$	500	\$	-	\$	500	\$	-	\$	2,234	\$	(1,734)
Total Prosecuting Attorney - Personnel Expenses		\$	16,853	\$	16,853	\$	16,283	\$	16,316	\$	13,456	\$	14,874	\$	1,409	\$	11,943	\$	2,931
Total Prosecuting Attorney - Operational Expenses		\$	27,675	\$	27,675	\$	27,675	\$	26,875	\$	25,356	\$	26,750	\$	125	\$	29,466	\$	(2,716)
Total Prosecuting Attorney - 165		\$	44,528	\$	44,528	\$	43,958	\$	43,191	\$	38,812	\$	41,624	\$	1,534	\$	41,409	\$	215
Total Court & Prosecutor - Personnel Expenses																			
Total Court & Prosecutor - Personnel Expenses		\$	140,236	\$	140,236	\$	136,448	\$	136,481	\$	128,861	\$	126,779	\$	9,669	\$	129,570	\$	(2,791)
Total Court & Prosecutor - Operational Expenses																			
Total Court & Prosecutor - Operational Expenses		\$	56,975	\$	56,975	\$	56,975	\$	55,175	\$	55,760	\$	53,807	\$	1,368	\$	59,720	\$	(5,913)
Total Court & Prosecutor		\$	197,211	\$	197,211	\$	193,423	\$	191,656	\$	184,621	\$	180,586	\$	11,037	\$	189,290	\$	(8,704)

CAPITAL IMPROVEMENTS FUND

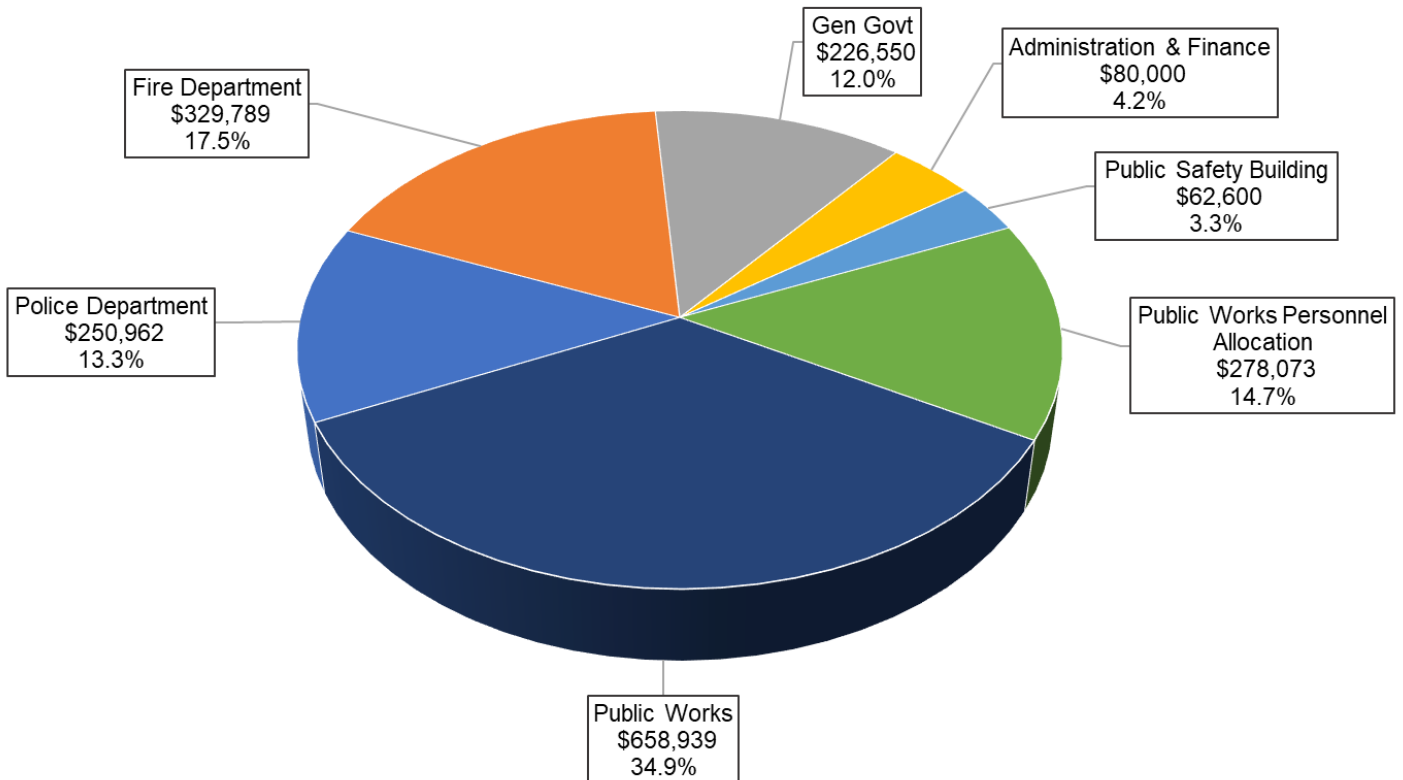
2024 BUDGET



CAPITAL IMPROVEMENTS FUND REVENUE \$1,277,489



CAPITAL IMPROVEMENTS FUND EXPENSES \$1,886,913



Denotes Changes Between Versions

CAPITAL IMPROVEMENTS FUND	2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2023 Budget (Revised 2/16/23)	2023 Annual Projection (9/30/23)	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	Over (Under) 2023 Annual Projection \$ Favorable / Unfavorable
BEGINNING FUND BALANCE (UNASSIGNED)	\$ 241,933	\$ 241,933	\$ 241,933	\$ 241,933	\$ 438,481	\$ 438,481		\$ 853,422	
REVENUE									
Sales Tax	\$ 714,097	\$ 714,097	\$ 714,097	\$ 714,097	\$ 714,152	\$ 717,587	\$ (3,490)	\$ 723,956	\$ (6,369)
Property Taxes	135,000	135,000	135,000	135,000	-	133,869	1,131	160,618	(26,749)
Grants - Police Department	28,392	28,392	28,392	28,392	32,042	32,042	(3,650)	57,249	(25,207)
Grant - Public Works STP4901646	400,000	400,000	400,000	400,000	46,527	25,365	374,635	18,485	6,880
Insurance Proceeds-Police Vehicles	-	-	-	-	-	85,076	(85,076)	-	85,076
Other	-	-	-	-	-	-	-	(1,095)	1,095
Total Revenues	\$1,277,489	\$1,277,489	\$1,277,489	\$1,277,489	\$ 792,721	\$ 993,939	\$ 283,550	\$ 959,213	\$ 34,726
EXPENSES									
PERSONNEL									
Public Works	\$ 278,073	\$ 278,073	\$ 278,073	\$ 278,073	\$ 265,338	\$ 257,898	\$ 20,175	\$ 259,873	\$ (1,975)
Total Personnel Expenses	\$ 278,073	\$ 278,073	\$ 278,073	\$ 278,073	\$ 265,338	\$ 257,898	\$ 20,175	\$ 259,873	\$ (1,975)
CAPITAL EXPENSES									
General Government	\$ 216,550	\$ 216,550	\$ 216,550	\$ 226,550	\$ 192,655	\$ 215,637	\$ 10,913	\$ 215,173	\$ 464
Police Department	407,515	422,515	249,962	250,962	159,270	287,041	(36,079)	133,613	153,428
Fire Department	344,789	344,789	344,789	329,789	334,424	314,751	15,038	526,134	(211,383)
Public Safety Building	62,600	62,600	62,600	62,600	58,280	46,119	16,481	56,559	(10,440)
Public Works	763,500	763,500	678,939	658,939	87,027	95,476	563,463	151,052	(55,576)
Administration & Finance	80,000	80,000	80,000	80,000	-	3,260	76,740	2,054	1,206
Municipal Court	-	-	-	-	1,700	-	-	-	-
Parks & Recreation	-	-	-	-	-	-	-	29,695	(29,695)
Total Capital Expenses	\$1,874,954	\$1,889,954	\$ 1,632,840	\$1,608,840	\$ 833,356	\$ 962,284	\$ 646,556	\$1,114,280	\$(151,996)
Total Expenses	\$2,153,027	\$2,168,027	\$ 1,910,913	\$1,886,913	\$1,098,694	\$ 1,220,182	\$ 666,731	\$1,374,153	\$(153,971)
Sub-Total Excess of Revenues Over (Under) Expenses	\$ (875,538)	\$ (890,538)	\$ (633,424)	\$ (609,424)	\$ (305,973)	\$ (226,243)	\$(383,181)	\$ (414,940)	\$ 188,697
ENDING FUND BALANCE (UNASSIGNED)	\$ (633,605)	\$ (648,605)	\$ (391,491)	\$ (367,491)	\$ 132,508	\$ 212,238		\$ 438,481	
ADD: PARK AND STORMWATER FUND ADJUSTMENT FOR 2022	\$ -	\$ -	\$ -	\$ -	\$ 29,695	\$ 29,695		\$ -	
ENDING FUND BALANCE (UNASSIGNED)	\$ (633,605)	\$ (648,605)	\$ (391,491)	\$ (367,491)	\$ 162,203	\$ 241,933		\$ 438,481	

CITY OF SHREWSBURY, MO CAPITAL IMPROVEMENTS FUND 2024 BUDGET v1.3		2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Budget Notes	2025	2026	2027	2028	2023 Budget (Approved 2/16/23)	2023 Annual Projection (at 9/30/23)	2022 Actual (Audited)
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REVENUE

TAXES

Sales Tax:

20-101-41410	Capital Improvements Sales Tax (0.50%-MO208)	\$ 714,097	\$ 714,097	\$ 714,097	\$ 714,097	5-year average 2019-2023	\$ 715,000	\$ 716,000	\$ 717,000	\$ 718,000	\$ 714,152	\$ 717,587	\$ 723,956
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Property Taxes:

20-101-42310	STL County Road & Bridge Tax	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000		\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	\$ 133,869	\$ 160,618
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TOTAL TAXES		\$ 849,097	\$ 849,097	\$ 849,097	\$ 849,097		\$ 850,000	\$ 851,000	\$ 852,000	\$ 853,000	\$ 714,152	\$ 851,456	\$ 884,574
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GRANTS

20-120-44221	Grants - Police Department - Livescan	\$ 6,592	\$ 6,592	\$ 6,592	\$ 6,592		\$ 6,592	\$ 6,592	\$ 6,592	\$ 6,592	6,592	6,592	2,078
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20-120-44222	Grants - Police Department - FLOCK System	20,000	20,000	20,000	20,000	Grants pending	20,000	20,000	20,000	20,000	23,200	23,200	
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20-120-44223	Grants - Police Department - Body Armour	1,800	1,800	1,800	1,800	BVP \$450 reimb/each 176,177,138, new	1,350	2,700	2,250	2,250	2,250	2,250	
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20-101-44210	GRANT (Federal) - STP4901646 Weil/Wilhusen/St Vincent	400,000	400,000	400,000	400,000	Total Project \$500k, with Grant Reimbursement of 80% = \$400k Grant Revenue. \$500k Total Expense Less 80% Grant = \$100k Expense for the City's portion of 20%.	-	-	-	-	46,527	25,365	18,485
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TOTAL GRANTS		\$ 428,392	\$ 428,392	\$ 428,392	\$ 428,392		\$ 27,942	\$ 29,292	\$ 28,842	\$ 28,842	\$ 78,569	\$ 57,407	\$ 75,734
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INVESTMENT INCOME

20-201-45200	Interest	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,095)
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TOTAL INVESTMENT INCOME		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,095)
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OTHER REVENUE

20-101-46230	Sale of Assets	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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50-101-46125	Insurance Proceeds-Police Vehicles	-	-	-	-		-	-	-	-	-	85,076	-
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TOTAL OTHER REVENUE		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,076	\$ -
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TOTAL REVENUE		\$ 1,277,489	\$ 1,277,489	\$ 1,277,489	\$ 1,277,489		\$ 877,942	\$ 880,292	\$ 880,842	\$ 881,842	\$ 792,721	\$ 993,939	\$ 959,213
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CITY OF SHREWSBURY, MO CAPITAL IMPROVEMENTS FUND 2024 BUDGET v1.3		2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Budget Notes	2025	2026	2027	2028	2023 Budget (Approved 2/16/23)	2023 Annual Projection (at 9/30/23)	2022 Actual (Audited)
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EXPENDITURES

PRINCIPAL & INTEREST PAYMENTS													
20-190-69510	2015 COPS Principal	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000		\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
20-190-69530	2015 COPS Interest	39,800	39,800	39,800	39,800	FY 2030: Last Payment to retire Certificates of Participation	39,800	39,800	39,800	39,800	39,905	39,763	43,505
20-190-69540	2015 COPS Administration Fee	1,250	1,250	1,250	1,250		1,250	1,250	1,250	1,250	1,250	1,250	1,875
	Total General Government	\$ 191,050	\$ 191,050	\$ 191,050	\$ 191,050		\$ 191,050	\$ 191,050	\$ 191,050	\$ 191,050	\$ 191,155	\$ 191,013	\$ 195,380

20-120-61305	Police-Body Cameras/In-Car Video Systems	\$ 36,325	\$ 36,325	\$ 36,325	\$ 36,325	Lease 2021-2025 (due June)	\$ 36,325	\$ -	\$ -	\$ -	\$ 36,325	\$ 36,325	\$ 36,325
20-120-61307	Portable/Vehicle Radios	\$ 28,538	\$ 28,538	\$ 28,538	\$ 28,538	Lease 2024-2028 (due January)	\$ 28,538	\$ 28,538	\$ 28,538	\$ 28,538	\$ 28,538	\$ -	\$ -
	Total Police	\$ 64,863	\$ 64,863	\$ 64,863	\$ 64,863		\$ 64,863	\$ 28,538	\$ 28,538	\$ 28,538	\$ 64,863	\$ 36,325	\$ 36,325

20-130-61305	Fire-In-Car Video Systems	\$ 12,314	\$ 12,314	\$ 12,314	\$ 12,314	Lease 2021-2025 (due June)	\$ 12,314	\$ -	\$ -	\$ -	\$ 12,314	\$ 12,314	\$ 12,314
20-130-62025	Fire-Pumper Fire Truck	111,602	111,602	111,602	111,602	Lease 2019-2025 (due July)	111,602	-	-	-	111,602	\$ 111,602	111,602
20-130-61307	Portable/Vehicle Radios	15,433	15,433	15,433	15,433	Lease 2024-2028 (due January)	15,433	15,433	15,433	15,433	15,433	-	-
	Total Fire	\$ 139,349	\$ 139,349	\$ 139,349	\$ 139,349		\$ 139,349	\$ 15,433	\$ 15,433	\$ 15,433	\$ 139,349	\$ 123,916	\$ 123,916

	Total Principal & Interest Payments	\$ 395,262	\$ 395,262	\$ 395,262	\$ 395,262		\$ 395,262	\$ 235,021	\$ 235,021	\$ 235,021	\$ 395,367	\$ 351,254	\$ 355,621
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PUBLIC SAFETY BUILDING - 180

20-180-55515	Generator Fuel	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100		\$ 1,144	\$ 1,190	\$ 1,238	\$ 1,288	\$ -	\$ 889	\$ 5,235
20-180-62300	Building & Land										-		
20-180-57010	Facility Maintenance	16,225	16,225	16,225	16,225		16,875	17,550	18,250	18,980	15,600	15,600	21,339
20-180-57030	Janitor Supplies	850	850	850	850		575	600	625	650	500	150	38
20-180-57070	Utilities	31,550	31,550	31,550	31,550		32,810	34,125	35,490	36,910	29,000	29,000	29,431
20-180-57077	Fire Alarm Monitoring Fee	500	500	500	500		520	540	565	585	480	480	516
20-180-62360	Police Lighted Sign	7,100	7,100	7,100	7,100	RFP req'd due to increased amount	-	-	-	-	6,000	-	-
20-180-62362	Security Door	5,275	5,275	5,275	5,275		-	-	-	-	6,700	-	-
20-180-xxxxx	Awning over PD Vehicles						175,000	-	-	-			
	Total Public Safety Building - 180	\$ 62,600	\$ 62,600	\$ 62,600	\$ 62,600		\$ 226,924	\$ 54,005	\$ 56,168	\$ 58,413	\$ 58,280	\$ 46,119	\$ 56,559

CITY OF SHREWSBURY, MO CAPITAL IMPROVEMENTS FUND 2024 BUDGET v1.3		2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Budget Notes	2025	2026	2027	2028	2023 Budget (Approved 2/16/23)	2023 Annual Projection (at 9/30/23)	2022 Actual (Audited)
POLICE DEPARTMENT - 120													
20-120-58310	Minor Equipment	\$ 4,785	\$ 4,785	\$ 4,785	\$ 4,785		\$ 5,000	\$ 5,100	\$ 5,200	\$ 5,300	\$ -	\$ -	\$ -
20-120-61300	Technology Development	1,150	1,150	1,150	1,150		1,150	1,150	1,150	1,150	-	-	3,833
20-120-62000	Police Patrol Vehicles	187,940	187,940	62,647	62,647	v1.2- 1 Vehicle. v1.0/v1.1=3 Vehicles-Car cost + equip/install + ext warr + title/license; does not include trade-in estimate \$5K/veh	138,197	149,253	80,597	174,089	-	161,099	-
20-120-63501	Grants - Police Department - Livescan	6,592	6,592	6,592	6,592	100% covered by grant	6,592	6,592	6,592	6,592	8,592	8,592	2,960
20-120-63503	Grants - Police Department - FLOCK System	20,000	20,000	20,000	20,000	100% covered by grant	20,000	20,000	20,000		23,200	23,200	
20-120-63505	Grants - Police Department - Body Armor	4,000	4,000	4,000	4,000	BVP \$450 reimb/each 176,177,	3,000	6,000	5,000	5,000	5,000	5,000	
20-120-62250	Other Equipment	2,975	2,975	2,975	2,975		-	-	-	-	2,500	1,575	754
20-120-62250	Grants - Police Department - Siren Installation	-	-	-	-		-	-	-	-	-	-	7,461
20-120-55530	Tires & Repairs	5,800	5,800	5,800	5,800		-	-	-	-	5,500	5,500	6,527
20-120-56010	Vehicle Maintenance & Repairs	39,750	39,750	39,750	39,750		31,000	32,000	32,000	33,000	42,500	44,500	26,482
20-120-56110	Radio Repairs	1,200	1,200	1,200	1,200		1,000	1,000	1,100	1,100	5,340	250	1,280
20-120-56130	Radar Repairs	1,325	1,325	1,325	1,325		1,400	1,400	1,475	1,475	1,275	500	245
20-120-56150	Other Repairs	875	875	875	875	bike patrol maint	650	680	705	730	500	500	-
20-120-5xxxx	Firearms	22,380	22,380	(1,000)	-	v1.2 defer to 2025. v1.0/v1.1 move from 40cal to 9mm; longevity of firearm; cheaper ammo; there is a buyback of \$11,405 for 40 guns/ammo; deferred from 2023 [v1.2 in error deducted \$23,380 & adjusted in v1.3]	22,380	-	-	-			
20-120-5xxxx	PS Bldg Camera Update	15,000	35,000	35,000	35,000	GoNet	-	-	-	-			
20-120-5xxxx	Radar Units	13,000	13,000	-	-	v1.2 - defer to 2025. v1.0/v1.1 replace remaining 4 units; grant applied for (grant for other 3 rec'd)	13,000	-	-	-			
20-120-5xxxx	Tracker SAFE Evidence Management	10,480	10,480	-	-	v1.2-defer to 2025. v1.0/v1.1 Current sys PERCS outdated (2005)	10,980	500	500	500			
20-120-5xxxx	Star Chase Tracker	-	-	-	-	pursuit tool	12,500	3,000	3,000	3,000			
20-120-5xxxx	Water Cooler/heater/filter	400	400	-	-	v1.2-defer to 2025. v1.0/v1.1 no drinking fountain or filtered water	400	-	-	-			
20-120-5xxxx	Officer Wellness	5,000	-	-	-	no drinking fountain or filtered water	-	-	-	-			
Total Police Department - 120		\$ 342,652	\$ 357,652	\$ 185,099	\$ 186,099		\$ 267,249	\$ 226,675	\$ 157,319	\$ 231,936	\$ 94,407	\$ 250,716	\$ 97,288

CITY OF SHREWSBURY, MO CAPITAL IMPROVEMENTS FUND 2024 BUDGET v1.3		2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Budget Notes	2025	2026	2027	2028	2023 Budget (Approved 2/16/23)	2023 Annual Projection (at 9/30/23)	2022 Actual (Audited)
FIRE DEPARTMENT - 130													
20-130-55530	Tires & Repairs	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000		\$ 5,300	\$ 5,618	\$ 5,955	\$ 6,312	\$ 4,700	\$ 5,000	5,905
20-130-56030	Truck/Vehicle Repairs	24,500	24,500	24,500	24,500		25,970	27,528	29,180	30,931	23,175	24,000	22,747
20-130-56110	Radio Repairs	2,000	2,000	2,000	2,000		2,200	2,400	2,600	3,000	780	1,570	
20-130-56150	Other Repairs	8,000	8,000	8,000	8,000		8,000	8,000	8,000	8,000	4,120	8,000	3,832
20-130-58310	Minor Equipment	5,000	5,000	5,000	5,000		5,500	5,830	6,180	6,551	-	-	531
20-130-61300	Technology Development	3,000	3,000	3,000	3,000		-	-	-	-	-	-	-
20-130-62000	Vehicles/Equipment-Ambulance	-	-	-	-		-	-	-	335,000	-	-	208,816
20-130-62250	Other Equipment	-	-	-	-		-	-	-	-	-	-	155,311
20-130-62105	Fire Station Alerting Upgrade	-	-	-	-		-	-	-	-	10,000	5,000	5,075
20-130-62253	Turnout Gear Replacement	25,440	25,440	25,440	25,440		26,966	28,584	30,299	32,117	24,000	18,000	
20-130-62257	Turnout Gear New Employees	9,000	9,000	9,000	9,000		9,540	10,112	10,719	11,362	8,000	9,000	
20-130-62261	Fire Hose	11,000	11,000	11,000	11,000		11,660	12,360	13,101	13,887	10,100	10,800	
20-130-62263	Gas Monitors	-	-	-	-		-	-	2,900	-	2,300	2,518	
20-130-62265	Cardiac Monitors Defibrillators	-	-	-	-		-	-	-	-	85,000	85,112	
20-130-62267	Body Armor	-	-	-	-		-	-	-	-	7,900	8,000	
20-130-62350	Other Capital Outlay	-	-	-	-		-	-	-	-	-	-	-
20-130-62475	Furniture & Fixtures	6,000	6,000	6,000	6,000		6,360	6,742	7,146	7,575	-	5,075	-
20-130-5xxxx	Breathing Air Compressor	65,000	65,000	65,000	50,000	Received quote for lower cost	-	-	-	-			
20-130-5xxxx	LUCAS CPR device	21,000	21,000	21,000	21,000		-	-	-	-			
20-130-5xxxx	Weight Room Equipment	5,500	5,500	5,500	5,500		-	-	-	-			
20-130-5xxxx	New Fire EMS Reporting Software	15,000	15,000	15,000	15,000		-	-	-	-			
Total Fire Department - 130		\$ 205,440	\$ 205,440	\$ 205,440	\$ 190,440		\$ 101,496	\$ 107,174	\$ 116,081	\$ 454,735	\$ 195,075	\$ 190,835	\$ 402,218

CITY OF SHREWSBURY, MO CAPITAL IMPROVEMENTS FUND 2024 BUDGET v1.3		2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Budget Notes	2025	2026	2027	2028	2023 Budget (Approved 2/16/23)	2023 Annual Projection (at 9/30/23)	2022 Actual (Audited)
PUBLIC WORKS - 110													
20-110-55530	Tires & Repairs	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000		\$ 3,200	\$ 3,400	\$ 3,600	\$ 3,800	\$ 3,000	\$ 3,000	441
20-110-56030	Truck/Vehicle Repairs	3,000	3,000	3,000	3,000		3,200	3,400	3,600	3,800	3,000	3,000	1,832
20-110-56080	Heavy Equipment Repairs	8,000	8,000	8,000	8,000	Backhoe, Street Sweeper, Etc	8,000	8,000	8,000	8,000	5,000	3,627	5,760
20-110-56150	Other Repairs	3,500	3,500	3,500	3,500		3,700	3,800	4,000	4,200	3,500	3,500	3,397
20-110-58030	Street Materials	4,000	4,000	4,000	4,000		4,200	4,400	4,600	4,800	4,000	7,491	6,999
20-110-58050	Snow Removal Supplies	10,000	10,000	10,000	10,000		10,000	12,000	-	-	15,000	10,000	14,607
20-110-58310	Minor Equipment	3,500	3,500	3,500	3,500		3,500	3,600	3,800	4,000	3,500	3,500	2,088
20-110-62350	Other Capital Outlay	45,000	45,000	45,000	45,000	Agriculture Tractor & R.T.V Side by Side(Replacements)	355,000	240,000	55,000	125,000	3,500	1,524	3,388
20-110-62350	Other Capital Outlay	-	-	(24,561)	(24,561)	Transfer from Capital Replacement Fund							
20-190-63515	GRANT (Federal) - STP4901646 Weil/Wilhusen/St Vincent	500,000	500,000	500,000	500,000	Total Project \$500k, with Grant Reimbursement of 80% = \$400k Grant Revenue. \$500k Total Expense Less 80% Grant = \$100k Expense for the City's portion of 20%.	-	-	-	-	46,527	37,559	20,457
20-190-64100	Street Paving & Surfacing	160,000	160,000	100,000	80,000		160,000	160,000	160,000	-	-	-	5,963
20-190-64102	Concrete Repairs	20,000	20,000	20,000	20,000		20,000	20,000	20,000	20,000	-	-	82,586
20-190-xxxx	Street and Traffic Signs and parts	3,500	3,500	3,500	3,500		3,500	3,800	3,800	3,800			
20-190-64116	Block Grant / Street Slabs (CDBG)	-	-	-	-		-	-	-	-	-	-	3,535
Total Public Works Expenses		\$ 763,500	\$ 763,500	\$ 678,939	\$ 658,939		\$ 574,300	\$ 462,400	\$ 266,400	\$ 177,400	\$ 87,027	\$ 95,476	\$ 151,052
20-110-51560	PW Salary Allocation - CIF	\$ 206,498	\$ 206,498	\$ 206,498	\$ 206,498		\$ 206,498	\$ 206,498	\$ 206,498	\$ 206,498	\$ 191,907	\$ 191,063	\$ 186,827
20-110-51020	Overtime - PW Allocation	3,120	3,120	3,120	3,120		3,120	3,120	3,120	3,120	2,880	-	1,347
20-110-51032	Part-time, Seasonal, PW Allocation	2,600	2,600	2,600	2,600		2,600	2,600	2,600	2,600	2,640	5,012	2,580
20-110-52210	FICA/Medicare	16,235	16,235	16,235	16,235		16,235	16,235	16,235	16,235	15,139	14,215	14,175
20-110-52230	Health Insurance	22,639	22,639	22,639	22,639		22,639	22,639	22,639	22,639	26,964	21,556	26,721
20-110-52231	Life & Long Term Disability Insurance	691	691	691	691		691	691	691	691	752	744	613
20-110-52250	LAGERS Pension	16,350	16,350	16,350	16,350		16,350	16,350	16,350	16,350	15,353	15,427	17,027
20-110-53380	Workers' Compensation Insurance	9,940	9,940	9,940	9,940		9,940	9,940	9,940	9,940	9,703	9,881	8,397
Total Public Works Personnel Expense Allocation		\$ 278,073	\$ 278,073	\$ 278,073	\$ 278,073		\$ 278,073	\$ 278,073	\$ 278,073	\$ 278,073	\$ 265,338	\$ 257,898	\$ 259,873
Total Public Works Department - 110		\$1,041,573	\$ 1,041,573	\$ 957,012	\$ 937,012		\$ 852,373	\$ 740,473	\$ 544,473	\$ 455,473	\$ 352,365	\$ 353,374	\$ 410,925

CITY OF SHREWSBURY, MO CAPITAL IMPROVEMENTS FUND 2024 BUDGET v1.3		2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Budget Notes	2025	2026	2027	2028	2023 Budget (Approved 2/16/23)	2023 Annual Projection (at 9/30/23)	2022 Actual (Audited)
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GENERAL GOVERNMENT - 190													
20-190-58613	Infrastructure Evaluation					Public Safety Building Evaluation	-	-	-	-	\$ -	\$ 21,474	-
20-190-61300	Technology Development	-	-	-	-		-	-	-	-	-	1,000	\$ 16,039
20-190-62100	Computers/Software	-	-	-	-		-	-	-	-	-	-	3,450
	New Server Hardware & Software	10,000	10,000	10,000	10,000	2024 essential-deferred for sever	-	-	-	-	-	-	-
	Cisco Meraki Firewall & Network	4,000	4,000	4,000	4,000		4,000	4,000	4,000	4,000	-	-	-
	Computers & Monitors	5,000	5,000	5,000	5,000	20 workstations @ \$1,250/each	5,000	5,000	5,000	5,000	-	-	-
	Wi-Fi Access Points	-	-	-	-	End of life - 2024	5,000	-	-	-	-	-	-
	Misc Hardware & Software	5,000	5,000	5,000	5,000		5,000	5,000	5,000	5,000	-	-	-
	BOA Chambers Audio/Visual Improvements	-	-	-	10,000								
20-190-62250	Other Equipment	-	-	-	-		-	-	-	-	-	650	
20-190-62255	Holiday Decorations	1,500	1,500	1,500	1,500		-	-	-	-	1,500	1,500	304
Total General Government - 190		\$ 25,500	\$ 25,500	\$ 25,500	\$ 35,500		\$ 19,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 1,500	\$ 24,624	\$ 19,793

ADMINISTRATION & FINANCE - 140													
20-190-61300	Technology Development	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	2024 Estimated New Finance Software Conversion Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700	\$ 1,524
20-140-62050	Furniture	-	-	-	-		-	-	-	-	-	560	230
20-140-58310	Minor Equipment	-	-	-	-		-	-	-	-	-	-	300
Total Administration & Finance - 140		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,260	\$ 2,054

MUNICIPAL COURT - 160													
20-160-62100	Computers/Software	\$ -	\$ -	\$ -	\$ -						\$ 1,700	\$ -	\$ -
Total Municipal Court - 160		\$ -	\$ -	\$ -	\$ -						\$ 1,700	\$ -	\$ -

PARKS & RECREATION - 185													
20-185-62350	Other Capital Outlay	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -	\$ 6,386
20-185-62150	Office Equipment	-	-	-	-						-	-	1,527
20-110-62200	Outdoor Equip./Machinery	-	-	-	-						-	-	13,119
20-185-62300	Building & Land	-	-	-	-						-	-	8,663
Total Parks & Recreation - 185		\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,695

The 2022 Annual Audited amount of \$29,695 for PSF will be transferred back to the CIF in FY2023

BUILDING EVALUATION REPORT

City of Shrewsbury Public Safety Building



4400 Shrewsbury Avenue
Shrewsbury, MO 63119

September 28, 2023

Architectural Evaluation Enhanced Visual MEP Evaluation



COST OPINION SUMMARY - 2024 BUDGET DRAFT V1.2

Item	Phase I Existing Building (2023/2024)	Phase II Existing Building (2025)	Phase III Existing Building (2028)	New Construction (5-10 Years)
Construction	\$325,040	-	-	
MEP Repairs/Upgrades	\$73,600	\$190,000	\$72,500	
Construction Contingency (10%)	\$39,864	\$19,000	-	
Escalation (3% per year)	-	\$12,540	\$10,425	
Furniture, Fixtures, & Equipment (FFE)	Included in Support Space TPB	-	-	-
Professional Services and Fees	\$49,000	\$24,000	-	
Subtotal	\$487,504	\$245,540		
Additional Support Space Addition (Total Program Budget)		\$550,000		
Total Estimated Costs	\$487,504	\$795,540	\$82,925	\$17,250,000*

* Total Program Budget Based on 25,000 Gross Square Foot New Combined Public Safety Facility Bidding in 2028

2024 Budget Draft v1.2	2024	2025	2027	2028
Estimated Cost to Relocate the Municipal Court to the City Center	\$ 10,000			
Public Safety Building				
Phase 1	\$ 487,504			
Phase 2 (2024 Expense = 10% Equipment Deposit)	\$ 19,000	\$ 776,540		
Phase 3 (2027 Expense = 10% Equipment Deposit)			\$ 7,250	\$ 75,675
Total	\$ 516,504	\$ 776,540	\$ 7,250	\$ 75,675

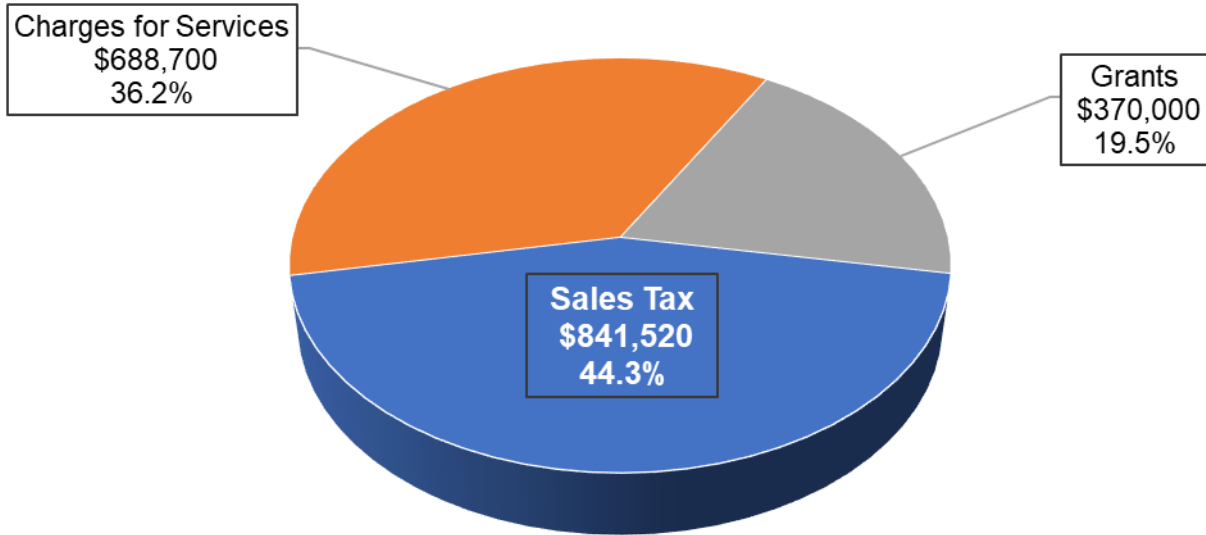
PARKS & STORMWATER FUND

PARKS & RECREATION DEPARTMENT

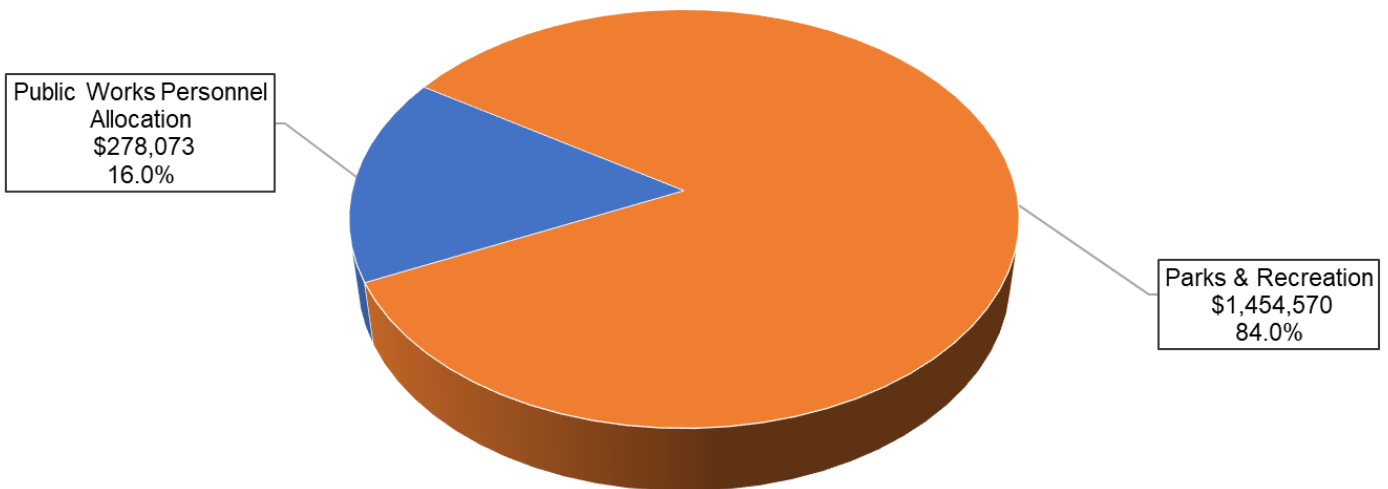
2024 BUDGET



PARKS & STORMWATER FUND REVENUE \$1,900,220



PARK & STORMWATER FUND EXPENSES \$1,732,643



PARK AND STORMWATER FUND	2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2 & v1.3	2023 Budget (Approved 2/16/23)	2023 Annual Projection	Over (Under) Annual Budget \$ Favorable / Unfavorable	2022 Actual (Audited)	Over (Under) 2023 Annual Projection \$ Favorable / Unfavorable
BEGINNING FUND BALANCE (UNASSIGNED)	\$ 303,889	\$ 303,889	\$ 303,889	\$ 120,307	\$ 120,307		\$ -	
REVENUE								
Sales Tax	\$ 841,520	\$ 841,520	\$ 841,520	\$ 824,297	\$ 858,456	\$ (16,936)	\$ 845,123	\$ 13,333
Grants	370,000	370,000	370,000	-	-	370,000	-	-
Charges for Services	633,700	633,700	688,700	544,700	640,568	48,132	563,290	77,278
Total Revenues	\$ 1,845,220	\$ 1,845,220	\$ 1,900,220	\$ 1,368,997	\$ 1,499,024	\$ 401,196	\$ 1,408,413	\$ 90,611
EXPENSES								
PERSONNEL								
Parks & Recreation	\$ 555,629	\$ 555,629	\$ 555,629	\$ 572,266	\$ 555,122	\$ 507	\$ 530,704	\$ 24,418
Public Works	228,164	228,164	228,164	218,892	197,233	30,931	209,905	(12,672)
Total Personnel Expenses	\$ 783,793	\$ 783,793	\$ 783,793	\$ 791,158	\$ 752,355	\$ 31,438	\$ 740,609	\$ 11,746
EXPENSES								
Operating	\$ 519,850	\$ 519,850	\$ 519,850	\$ 461,150	\$ 520,885	\$ (1,035)	\$ 547,345	\$ (26,460)
Capital	504,000	429,000	429,000	27,700	12,507	416,493	-	12,507
Total Operating & Capital Expenses	\$ 1,023,850	\$ 948,850	\$ 948,850	\$ 488,850	\$ 533,392	\$ 415,458	\$ 547,345	\$ (13,953)
Total Expenses	\$ 1,807,643	\$ 1,732,643	\$ 1,732,643	\$ 1,280,008	\$ 1,285,747	\$ 446,896	\$ 1,287,954	\$ (2,207)
Excess of Revenues Over (Under) Expenses	\$ 37,577	\$ 112,577	\$ 167,577	\$ 88,989	\$ 213,277	\$ (45,700)	\$ 120,459	\$ 92,818
ENDING FUND BALANCE (UNASSIGNED)	\$ 341,466	\$ 416,466	\$ 471,466	\$ 209,296	\$ 333,584		\$ 120,307	
LESS: PARK AND STORMWATER FUND ADJUSTMENT FOR CAPITAL IMPROVEMENTS 2022	-	-	-	\$ (29,695)	\$ (29,695)		-	
ENDING FUND BALANCE (UNASSIGNED)	\$ 341,466	\$ 416,466	\$ 471,466	\$ 179,601	\$ 303,889		\$ 120,307	

Note: Parks & Recreation Capital Expenses

The 2022 audit included the original budgeted expenses in the Capital Improvements Fund. The actual expenses should have been charged to the Park & Stormwater Fund. A correction to Fund Balance will be made to FY 2023 to increase the CIF FB and decrease the PSF FB in the amount of \$29,695.

CITY OF SHREWSBURY, MO PARK AND STORMWATER FUND REVENUE 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
TAXES														
Sales Taxes:														
25-101-41415: Park/Stormwater Sales Tax (0.50%-MO260)	\$ 841,520	\$ 841,520	\$ 841,520	\$ 841,520	5-year average 2019-2023	\$ 824,297	\$ 858,456	\$ (16,936)	\$ 845,123	\$ 13,333				
Total Sales Taxes	\$ 841,520	\$ 841,520	\$ 841,520	\$ 841,520		\$ 824,297	\$ 858,456	\$ (16,936)	\$ 845,123	\$ 13,333				
GRANTS														
Grants:														
25-101-44282: Grants - Parks	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000	This grant would cover 2024 and 2025	-	\$ -	\$ 370,000	-	-				
Total Grants	\$ 370,000	\$ 370,000	\$ 370,000	\$ 370,000		\$ -	\$ -	\$ 370,000	\$ -	\$ -				
CHARGES FOR SERVICES														
Charges for Services - Parks and Recreation:														
Municipal Pool														
25-101-47101: Aquatic Program	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 36,500	\$ 45,278	\$ 4,722	\$ 36,802	\$ 8,476				
25-101-47204: Resident Pool Passes	30,000	30,000	30,000	30,000		30,000	27,925	2,075	32,772	(4,847)				
25-101-47205: Non-Resident Pool Passes	105,000	105,000	110,000	110,000	v1.2 +\$5k	80,000	107,407	2,593	80,975	26,432				
25-101-47206: Pool I. D. Passes	3,500	3,500	3,500	3,500		4,500	3,480	20	4,560	(1,080)				
25-101-47503: Concession - Swim Pool	31,000	31,000	33,000	33,000	v1.2 +\$2k	25,000	31,063	1,937	27,021	4,042				
25-101-47504: Swim Pool Daily Receipts	25,000	25,000	28,000	28,000	v1.2 +\$3k	15,000	26,830	1,170	15,928	10,902				
25-101-47403: Swim Pool Rental	7,500	7,500	10,000	10,000	v1.2 +\$2.5k	3,500	6,138	3,862	3,943	2,195				
Total Charges for Services - Municipal Pool	\$ 252,000	\$ 252,000	\$ 264,500	\$ 264,500		\$ 194,500	\$ 248,121	\$ 16,379	\$ 202,001	\$ 46,120				
City Center Recreation Revenue														
25-101-47201: Resident Recreation Pass	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500		\$ 4,500	\$ 4,600	\$ (100)	\$ 4,760	\$ (160)				
25-101-47202: Non-Resident Rec Passes	2,000	2,000	2,000	2,000		5,000	5,500	(3,500)	8,553	(3,053)				
25-101-47501: Vending Machine Receipts	2,500	2,500	2,500	2,500		5,000	1,000	1,500	510	490				
25-101-47506: Guest Fees - Receipts	20,000	20,000	20,000	20,000		13,000	19,500	500	14,206	5,294				
Total Charges for Services - City Center	\$ 29,000	\$ 29,000	\$ 29,000	\$ 29,000		\$ 27,500	\$ 30,600	\$ (1,600)	\$ 28,029	\$ 2,571				
City Center Recreation and Pool Pass														
25-101-47203: Super Recreation Passes	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000		\$ 25,000	\$ 22,000	\$ -	\$ 21,335	\$ 665				
25-101-47200: Silver Super Recreation Passes	2,200	2,200	2,200	2,200		2,200	1,800	400	1,798	2				
Total Charges for Services - City Center & Pool	\$ 24,200	\$ 24,200	\$ 24,200	\$ 24,200		\$ 27,200	\$ 23,800	\$ 400	\$ 23,133	\$ 667				

CITY OF SHREWSBURY, MO PARK AND STORMWATER FUND REVENUE 2024 BUDGET v1.3					2024 Budget v1.0	2024 Budget v1.1	2024 Budget v1.2	2024 Budget v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
Programs and Events														
25-101-47103: Sport/League Program	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000						\$ 3,500	\$ 2,980	\$ 20	\$ 2,650	\$ 330
25-101-47104: Fitness Program	10,000	10,000	10,000	10,000						4,000	11,000	(1,000)	4,417	6,583
25-101-47106: Special Events Sponsorship	6,000	6,000	6,000	6,000						200	5,500	500	200	5,300
25-101-47108: Adult Programs	22,000	22,000	22,000	22,000						22,000	21,000	1,000	21,680	(680)
25-101-47109: Park / Camp Programs	35,000	35,000	35,000	35,000						38,000	33,662	1,338	41,200	(7,538)
25-101-47110: Theatre Programs	25,000	25,000	26,000	26,000	v1.2 +\$1k					20,000	27,300	(1,300)	22,525	4,775
25-101-47113: Youth Programs	33,000	33,000	34,000	34,000	v1.2 +\$1k					26,000	36,000	(2,000)	35,570	430
25-101-47115: Theatre Tickets & Concessions	35,000	35,000	40,000	40,000	v1.2 +\$5k					30,000	40,000	-	27,606	12,394
25-101-47116: Jazzercise Net Receipts	7,500	7,500	7,500	7,500						7,500	7,500	-	7,761	(261)
25-101-47119: Preschool Camp	-	-	-	-						8,000	920	(920)	8,050	(7,130)
25-101-47505: Special Events Receipts	4,000	4,000	5,000	5,000	v1.2 +\$1k					3,500	4,300	700	4,425	(125)
Total Charges for Services - Programs/Events	\$ 180,500	\$ 180,500	\$ 188,500	\$ 188,500						\$ 162,700	\$ 190,162	\$ (1,662)	\$ 176,084	\$ 14,078
Park and Field Permits														
25-101-47301: Park Permits	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000						\$ 10,000	\$ 10,385	\$ (385)	\$ 10,355	\$ 30
25-101-47302: Field Permits	25,000	25,000	40,000	40,000	v1.2 +\$15k					25,000	22,500	17,500	23,822	(1,322)
Total Charges for Services - Park/Field Permits	\$ 35,000	\$ 35,000	\$ 50,000	\$ 50,000						\$ 35,000	\$ 32,885	\$ 17,115	\$ 34,177	\$ (1,292)
City Center Room Rentals														
25-101-47401: Meeting Room Rental	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	v1.2 +\$5k					\$ 20,000	\$ 28,000	\$ 2,000	\$ 18,736	\$ 9,264
25-101-47402: Ballroom Rental	40,000	40,000	44,500	44,500	v1.2 +\$4.5k					40,000	37,500	7,000	35,555	1,945
25-101-47404: Gymnasium Rental	23,000	23,000	23,000	23,000						17,800	21,500	1,500	19,695	1,805
25-101-47405: Multi-purpose Room Rental	25,000	25,000	35,000	35,000	v1.2 +\$10k					20,000	28,000	7,000	25,880	2,120
Total Charges for Services - Facility Rental	\$ 113,000	\$ 113,000	\$ 132,500	\$ 132,500						\$ 97,800	\$ 115,000	\$ 17,500	\$ 99,866	\$ 15,134
Total Charges for Services - Parks & Recreation	\$ 633,700	\$ 633,700	\$ 688,700	\$ 688,700	v1.2 +\$55k					\$ 544,700	\$ 640,568	\$ 48,132	\$ 563,290	\$ 77,278
TOTAL PARK & STORMWATER FUND REVENUE	\$1,845,220	\$1,845,220	\$1,900,220	\$1,900,220						\$ 1,368,997	\$ 1,499,024	\$ 401,196	\$ 1,408,413	\$ 90,611

CITY OF SHREWSBURY, MO PARK & STORMWATER EXPENSES 2024 BUDGET v1.3		2024 Budget v1.0 - v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
Personnel Expenditures:								
Salaries & Wages								
51010	Salaries & Wages-Full Time	\$ 324,455		\$ 327,707	\$ 309,142	\$ 15,313	\$ 277,279	\$ 31,863
51020	Overtime	-		-	-	-	442	(442)
Alloc	Public Works Salaries & Wages Allocation	172,873		161,823	154,748	18,125	156,327	(1,579)
51030	Salaries & Wages-Part Time, Permanent	46,330		40,100	53,367	(7,037)	69,389	(16,022)
51031	Aquatic Instructors-Part-Time, Seasonal	2,000		2,000	1,575	425	1,964	(389)
51036	Camp/Park Instructors-Part-Time, Seasonal	16,000		17,500	14,199	1,801	15,501	(1,302)
51043	Swim Pool Cashiers-Part-Time, Seasonal	17,500		16,000	16,899	601	19,055	(2,156)
51045	Youth Instructors-Part-Time, Seasonal	10,000		6,500	9,039	961	7,412	1,627
51xxx	Field Maintenance, Seasonal	5,376		-	-	5,376	-	-
51046	Preschool Camp Instructors-Part-Time, Seasonal	-		7,500	-	-	6,285	(6,285)
51400	Adjustment for Year End Payroll Accrual	-		-	-	-	213	(213)
59020	Separation Payouts-Vacation/Comp Time	-		-	444	(444)	-	444
Total Salaries & Wages		\$ 594,534		\$ 579,130	\$ 559,413	\$ 35,121	\$ 553,867	\$ 5,546
Employee Benefits:								
52210	FICA/Medicare	\$ 32,257		\$ 31,927	\$ 30,957	\$ 1,300	\$ 29,377	\$ 1,580
52230	Health Insurance	64,703		85,080	83,394	(18,691)	68,505	14,889
52231	Life & Long Term Disability Insurance	1,329		1,483	1,750	(421)	990	760
52250	LAGERS Pension	25,307		26,217	24,958	349	24,802	156
Alloc	Public Works Benefits Allocation	55,291		57,069	42,485	12,806	54,185	(11,700)
53380	Workers' Compensation Insurance	10,372		10,252	9,398	974	8,883	515
Total Employee Benefits		\$ 189,259		\$ 212,028	\$ 192,942	\$ (3,683)	\$ 186,742	\$ 6,200
Total Personnel Expenses		\$ 783,793		\$ 791,158	\$ 752,355	\$ 31,438	\$ 740,609	\$ 11,746
Contractual & Professional Services								
58500	Advertising	\$ 4,000		\$ -	\$ 38	\$ 3,962	\$ 320	\$ (282)
Total Contractual & Professional Services		\$ 4,000		\$ -	\$ 38	\$ 3,962	\$ 320	\$ (282)
Technology: Equip/Software/Support/Telephones/Maint & Repairs								
54010	Landline Telephones	\$ 4,250		\$ 4,250	\$ 4,250	\$ -	\$ 4,340	\$ (90)
54020	Cellular Phones	1,400		2,700	2,700	(1,300)	1,681	1,019
Total Technology		\$ 5,650		\$ 6,950	\$ 6,950	\$ (1,300)	\$ 6,021	\$ 929
Training/Professional Development/Meetings/Conferences								
54030	Dues & Subscriptions	\$ 5,000		\$ 3,700	\$ 7,993	\$ (2,993)	\$ 1,400	\$ 6,593
58002	Conferences / Meetings	2,500		2,400	2,400	100	1,581	819
Total Training/Prof Dev/Meetings/Conferences		\$ 7,500		\$ 6,100	\$ 10,393	\$ (2,893)	\$ 2,981	\$ 7,412

CITY OF SHREWSBURY, MO PARK & STORMWATER EXPENSES 2024 BUDGET v1.3			2024 Budget v1.0 - v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
Vehicles & Equipment: Repairs, Fuel & Maintenance									
55510	Gasoline & Fuel	\$	1,500		\$ 1,500	\$ 500	\$ 1,000	\$ 2,470	\$ (1,970)
56010	Car Repairs		1,500		1,000	1,500	-	297	1,203
Total Vehicles & Equip - Repairs, Fuel & Maint			\$ 3,000		\$ 2,500	\$ 2,000	\$ 1,000	\$ 2,767	\$ (767)
Facility Expenses - City Center									
57010	Facility Maintenance - City Center	\$	37,000		\$ 37,000	\$ 37,000	\$ -	\$ 40,844	\$ (3,844)
57020	Alarm Service - City Center		1,400		1,300	1,300	100	1,235	65
58315	Alarm Service - Panic Buttons		-		-	-	-	2,247	(2,247)
57070	Utilities - City Center		50,000		49,000	51,000	(1,000)	50,293	707
Total Facility Expenses - City Center			\$ 88,400		\$ 87,300	\$ 89,300	\$ (900)	\$ 94,619	\$ (5,319)
Parks - Improvements, Maintenance & Repairs, Utilities									
57011	Parks - Repairs & Maintenance	\$	13,000		\$ 12,000	\$ 16,000	\$ (3,000)	\$ 13,859	\$ 2,141
57071	Utilities - Parks		5,000		6,000	6,000	(1,000)	13,541	(7,541)
58810	Parks Improvements		-		-	-	-	-	-
58815	Landscaping		500		1,500	500	-	-	500
58820	Trees		3,000		3,000	3,000	-	-	3,000
58830	Rental Sanitary Facility		4,000		3,500	3,500	500	5,079	(1,579)
58890	Field Management		-		-	-	-	5,013	(5,013)
Total Parks - Improvements, Maint/Repairs, Utilities			\$ 25,500		\$ 26,000	\$ 29,000	\$ (3,500)	\$ 37,492	\$ (8,492)
Municipal Pool - Improvements, Maintenance & Repairs, Utilities									
57015	Swimming Pool Maintenance & Repairs	\$	18,000		\$ 14,000	\$ 21,750	\$ (3,750)	\$ 18,863	\$ 2,887
57075	Utilities - Swimming Pool		60,000		53,000	60,000	-	63,320	(3,320)
61573	Pool Painting		-		-	-	-	71,426	(71,426)
Total Pool - Improvements, Maint/Repairs, Utilities			\$ 78,000		\$ 67,000	\$ 81,750	\$ (3,750)	\$ 153,609	\$ (71,859)
Expenses for Services - Municipal Pool									
51040	Swim Coaches - Contractors	\$	7,000		\$ 6,000	\$ 6,000	\$ 1,000	\$ 6,000	\$ -
51048	Lifeguards - Contractors		160,000		133,000	155,984	4,016	121,379	34,605
59911	Aquatic Expense		4,000		2,500	4,663	(663)	4,675	(12)
58885	Pool Management		42,000		39,000	42,000	-	37,880	4,120
58015	Concession Supplies		23,000		18,000	22,957	43	23,213	(256)
Total Expenses for Services - Municipal Pool			\$ 236,000		\$ 198,500	\$ 231,604	\$ 4,396	\$ 193,147	\$ 38,457

CITY OF SHREWSBURY, MO PARK & STORMWATER EXPENSES 2024 BUDGET v1.3		2024 Budget v1.0 - v1.3	2024 Notes	2023 Budget (Approved 2/16/23)	2023 Annual Projection	2024 Budget Over (Under) 2023 Projection \$ Favorable / Unfavorable	2022 Actual (Audited)	2023 Projection Over (Under) 2022 Actual \$ Favorable / Unfavorable
Expenses for Services - Parks & Recreation, Programs & Events								
51033	Sport/League Instructors	\$ 2,500		\$ 2,500	\$ 1,879	\$ 621	\$ 930	\$ 949
51034	Fitness Instructors	8,000		3,000	7,000	1,000	3,476	3,524
51038	Adult Instructors	2,200		2,200	2,200	-	2,643	(443)
51039	Theatre Instructors	15,000		15,000	15,000	-	13,675	1,325
59913	Sport/League	1,500		1,500	800	700	1,490	(690)
59914	Fitness	2,000		2,000	2,000	-	231	1,769
59916	Camp/Park Program	5,000		5,000	4,019	981	3,304	715
59918	Adult Instructor	1,000		1,000	1,000	-	285	715
59919	Theatre	12,000		10,000	13,000	(1,000)	8,110	4,890
59920	Special Events	8,500		8,500	8,500	-	10,088	(1,588)
59924	Youth Instructional	2,000		2,000	2,000	-	2,129	(129)
59925	Preschool Camp	-		2,000	-	-	750	(750)
Total Expenses for Services - Park Programs/Events		\$ 59,700		\$ 54,700	\$ 57,398	\$ 2,302	\$ 47,111	\$ 10,287
Office Supplies & Expenses								
54670	Postage	\$ 600		\$ 600	\$ 600	\$ -	\$ 262	\$ 338
54810	Office Supplies	\$ 2,000		2,000	2,000	-	1,806	194
58010	Supplies	2,000		2,000	2,000	-	-	2,000
Total Office Supplies & Expenses		\$ 4,600		\$ 4,600	\$ 4,600	\$ -	\$ 2,068	\$ 2,532
Bank & Credit Card Processing Fees								
54130	Credit Card Processing Fees	\$ 7,500		\$ 7,500	\$ 7,500	\$ -	\$ 7,035	\$ 465
Total Bank & Credit Card Processing Fees		\$ 7,500		\$ 7,500	\$ 7,500	\$ -	\$ 7,035	\$ 465
Miscellaneous								
54170	Miscellaneous	\$ -		\$ -	\$ 352	\$ (352)	\$ 175	\$ 177
Total Miscellaneous		\$ -		\$ -	\$ 352	\$ (352)	\$ 175	\$ 177
Total Parks & Recreation - Personnel Expenses		\$ 783,793		\$ 791,158	\$ 752,355	\$ 31,438	\$ 740,609	\$ 11,746
Total Parks & Recreation - Operational Expenses		\$ 519,850		\$ 461,150	\$ 520,885	\$ (1,035)	\$ 547,345	\$ (26,460)
Total Parks & Recreation - 185		\$ 1,303,643		\$ 1,252,308	\$ 1,273,240	\$ 30,403	\$ 1,287,954	\$ (14,714)

CITY OF SHREWSBURY, MO PARK & STORMWATER CAPTIAL EXPENSES 2024 BUDGET v1.3	2024 Budget v1.0	2024 Budget v1.1 - v1.3	2024 Budget Notes	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2023 Budget (Approved 2/16/23)	2023 Annual Projection

Capitla Expenses

Item	2024 Budget v1.0	2024 Budget v1.1 - v1.3	2024 Budget Notes	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2023 Budget (Approved 2/16/23)	2023 Annual Projection
62150 Office Equipment - Computer	-	-						-	-
62200 Outdoor Equip./Machinery - Lawnmower	-	-						-	-
62270 AED Equipment for City Center	-	-		\$ -	\$ -	\$ -	\$ -	\$ 5,500	5,841
62271 Vending Maching	-	-		-	-	-	-	5,600	-
62272 Auto Scrubber Batteries	-	-		-	-	-	-	3,000	1,666
62273 Commodes for City Center	-	-		-	-	-	-	700	700
62274 Gym Floor Refinishing	-	-		-	-	-	-	2,900	3,300
62275 Grant - Planning	-	-		-	-	-	-	2,000	12,000
62276 Pool Pit Cover	-	-		-	-	-	-	8,000	-
City Center roof - main building	75,000	-		240,000	-	-	-		
City Center carpet replacement	14,000	14,000	Main floor carpet is in need of replacment	-	-	18,000	-		
Sports court grant	370,000	370,000	This grant, if received, would cover 2024 & 2025	-	-	-	-		
Sports court grant city match-not required	45,000	45,000	A 5% city match is 1 point	-	-	-	-		
Pool Painting	-	-		-	55,000	-	22,000		
Future grants	-	-		-	-	-	370,000		
City Center HVAC	-	-		12,000	-	-	-		
Park SUV	-	-		25,000	-	-	-		
Computers	-	-		10,000	-	-	-		
Pool furniture	-	-		-	8,000	8,000	8,000		
Total Parks & Recreation - Capital Expenses	\$ 504,000	\$ 429,000		\$ 287,000	\$ 63,000	\$ 26,000	\$ 400,000	\$ 27,700	\$ 23,507

PERSONNEL

2024 BUDGET





CITY OF SHREWSBURY, MO 2024 PERSONNEL BUDGET SUMMARY

2024 BUDGET v1.3 PERSONNEL EXPENSES		General Fund									Capital Improvements Fund	Park & Stormwater Fund	Sewer Lateral Fund	Total
		General Govt	Elected Officials	Police	Fire	Public Works	Administration & Finance	Building & Housing	Municipal Court	Court Prosecutor				
Salaries & Wages														
Full-time:														
51010	Salaries & Wages	\$ -	\$ -	\$ 1,764,049	\$ 1,708,246	\$ -	\$ 317,625	\$ 46,407	\$ 61,303	\$ -	\$ -	\$ 324,455	\$ -	\$ 4,222,085
51020	Overtime	-	-	52,500	100,000	-	-	-	5,000	-	-	-	-	157,500
Public Works Allocation: (Avg: GF 3%, CIF 52%, PSF 43%, SLF 2%)														
51010	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ 12,789	\$ -	\$ -	\$ -	\$ -	\$ 206,498	\$ 167,593	\$ 10,231	\$ 397,111
51xxx	Part-time, Seasonal	-	-	-	-	-	-	-	-	-	2,600	2,880	-	5,480
51020	Overtime	-	-	-	-	-	-	-	-	-	3,120	2,400	-	5,520
Part-time, Permanent:														
51030	Salaries & Wages	\$ -	\$ 55,800	\$ 4,844	\$ -	\$ -	\$ -	\$ 14,240	\$ 24,919	\$ 15,094	\$ -	\$ 46,330	\$ -	\$ 161,227
Part-time, Seasonal:														
51xxx	Salaries & Wages	-	-	-	-	-	-	-	-	-	-	50,876	-	50,876
Total Salaries & Wages		\$ -	\$ 55,800	\$ 1,821,393	\$ 1,808,246	\$ 12,789	\$ 317,625	\$ 60,647	\$ 91,222	\$ 15,094	\$ 212,218	\$ 594,534	\$ 10,231	\$ 4,999,799
Employee Benefits														
52210	FICA/Medicare	\$ -	\$ 4,269	\$ 142,982	\$ 135,611	\$ -	\$ 24,298	\$ 4,644	\$ 6,608	\$ 1,189	\$ -	\$ 32,257	\$ -	\$ 351,858
52230	Health Insurance	-	-	278,001	242,825	-	32,593	6,591	17,174	-	-	64,703	-	641,887
52231	Life/AD&D & LTD Ins.	-	-	6,830	5,679	-	1,085	195	251	-	-	1,329	-	15,369
52250	LAGERS Pension	-	-	340,466	126,168	-	24,775	3,620	4,782	-	-	25,307	-	525,118
522xx	MO FF Critical Illness Pool	-	-	-	1,650	-	-	-	-	-	-	-	-	1,650
53380	Workers' Compensation Insurance	-	76	58,670	85,090	-	430	1,085	128	33	-	10,372	-	155,884
59015	Health Reimb. Arrangement (HRA)	60,000	-	-	-	-	-	-	-	-	-	-	-	60,000
Public Works Allocation: (Avg: GF 3%, CIF 52%, PSF 43%, SLF 2%)														
52210	FICA/Medicare	\$ -	\$ -	\$ -	\$ -	\$ 978	\$ -	\$ -	\$ -	\$ -	\$ 16,235	\$ 13,225	\$ 783	\$ 31,221
52230	Health Insurance	-	-	-	-	659	-	-	-	-	22,639	19,711	527	43,536
52231	Life/AD&D & LTD Ins.	-	-	-	-	38	-	-	-	-	691	570	30	1,329
52250	LAGERS Pension	-	-	-	-	998	-	-	-	-	16,350	13,297	798	31,443
53380	Workers' Compensation Insurance	-	-	-	-	382	-	-	-	-	9,940	8,488	306	19,116
Total Employee Benefits		\$ 60,000	\$ 4,345	\$ 826,949	\$ 597,023	\$ 3,055	\$ 83,181	\$ 16,135	\$ 28,943	\$ 1,222	\$ 65,855	\$ 189,259	\$ 2,444	\$ 1,878,411
Total Personnel Expenses		\$ 60,000	\$ 60,145	\$ 2,648,342	\$ 2,405,269	\$ 15,844	\$ 400,806	\$ 76,782	\$ 120,165	\$ 16,316	\$ 278,073	\$ 783,793	\$ 12,675	\$ 6,878,210



2024 PERSONNEL BUDGET

DRAFT v1.3

Annual Salary Compensation

At the Work Session on October 24, 2023, the Board of Aldermen approved the salary range schedules below for 2023-2024.

- Beginning June 26, 2024, the 2024 Budget transitions Public Safety Employees to the 2023 GovHR salary ranges, as approved on October 24, 2023.
- The 2024-2025 Personnel Budget increases employees by one (1) step from the approved steps for 2023-2024.

PUBLIC SAFETY EMPLOYEES		SALARY SCHEDULES: EXHIBITS A & B	
2023-2024 (June 28, 2023 – June 25, 2024)		2024-2025 (June 26, 2024 ~ June 30, 2025)	
<ul style="list-style-type: none"> • 2022 Public Safety Salary Ranges: <u>EXHIBIT B</u> (BOA Adopted 05/18/2022) 		<ul style="list-style-type: none"> • 2023 GovHR Salary Ranges: <u>EXHIBIT A</u> (BOA Adopted 10/24/23) 	
<ul style="list-style-type: none"> • Annual step increases 		<ul style="list-style-type: none"> • Annual step increases 	

NON-PUBLIC SAFETY EMPLOYEES		SALARY SCHEDULE: EXHIBIT A	
2023-2024 (June 28, 2023 – June 25, 2024)		2024-2025 (June 26, 2024 ~ June 30, 2025)	
<ul style="list-style-type: none"> • 2023 GovHR Salary Ranges: <u>EXHIBIT A</u> (BOA Adopted 10/24/23) 		<ul style="list-style-type: none"> • 2023 GovHR Salary Ranges: <u>EXHIBIT A</u> (BOA Adopted 10/24/23) 	
<ul style="list-style-type: none"> • Placement into new ranges/steps from CBIZ Plan completed in 2015 		<ul style="list-style-type: none"> • Annual step increases 	

2024 Allocation of Public Works Personnel Expenses

The Public Works Department spends time working in several program areas. Beginning in 2022, the department’s personnel expenses will be allocated as follows:

Public Works Personnel Expense Allocation	2024
General Fund	3%
Capital Improvements Fund	52%
Park & Stormwater Fund	43%
Sewer Lateral Fund	2%
Total	100%

CONTINUED - 2024 PERSONNEL BUDGET DRAFT v1.3

Health Insurance - United Healthcare

The plan year term for Health Insurance is October 1 through September 30.

The City provides 100% of the employee’s premium. Beginning October 1, 2022, the employees began contributing toward dependent coverage as follows:

Employee Contribution toward Dependent Health Insurance	2024/2025	2023/2024	2022/2023
Three-year phase-in	15.0%	12.5%	7.5%

In 2023/2024 and 2022/2023, the insurance carrier has been United Healthcare, with renewal premium costs increasing by 5% in both plan years.

The 2024 Budget for the 2024/2025 plan year assumes an 8% increase.

Monthly Health Insurance Premiums	2024/2025 (8% increase)	2023/2024 (5% increase)	2022/2023 (5% increase)
Employee	\$ 581.52	\$ 538.44	\$ 512.80
Employee + Spouse	\$ 1,279.97	\$ 1,185.16	\$ 1,128.70
Employee + Child(ren)	\$ 1,133.81	\$ 1,049.82	\$ 999.83
Family	\$ 1,656.85	\$ 1,534.12	\$ 1,461.07

Based on the census of 57 employees on November 1, 2023, the City’s 2024 Budgeted Annual Expense for employee health insurance:

Annual Health Insurance Premium Expense	2024/2025 (85.0% Dep) (3-months) (8% increase)	2023/2024 (87.5% Dep) (9-months)	2024 Annual Budget
Employee	\$ 125,995	\$ 45,358	\$ 171,353
Employee + Spouse	\$ 37,333	\$ 13,056	\$ 50,388
Employee + Child(ren)	\$ 57,871	\$ 20,238	\$ 78,110
Family	<u>\$ 241,624</u>	<u>\$ 84,499</u>	<u>\$ 326,123</u>
Total	\$ 462,832	\$ 163,152	\$ 625,974

CONTINUED - 2024 PERSONNEL BUDGET DRAFT v1.3

LAGERS LT-8 Retirement Plan

Calendar Year Rates x Earnings = City's Expense for Retirement Benefits.

Department	2024	2023
Police (Sworn)	18.9%	17.9%
Fire (Sworn)	6.8%	5.8%
All other employees	7.8%	8.0%

Life/AD&D Insurance and LTD Insurance - The Standard

The City provides a \$50,000 Life & AD&D insurance policy for employees and a Long-Term Disability insurance policy for the equivalent of 60% of before-tax monthly earnings, up to \$6,000.

The City's rate guarantee from The Standard Insurance Company for both policies is 3-years, for a plan term of October 1, 2022 through September 30, 2025.

Life/AD&D \$50,000 Policy	\$0.19/per \$1,000 = \$114/per Employee Annually	\$114 x 57 Employees	\$6,498 Annually
Long Term Disability	60% of before-tax monthly earnings, up to \$6,000/month	\$0.25/per \$100 of annual earnings x 57 employees	\$10,136 Annually (approximate)

Workers' Compensation

The Workers' Compensation annual policy runs from April 1 through March 31. The 2024 Budget estimates a 10% increase, with an annual expense of \$175,000, to be allocated as follows:

Department	Allocation	2024	2023
Fire	49%	\$ 85,090	\$ 77,092
Police	34%	\$ 58,670	\$ 53,153
Public Works	11%	\$ 19,116	\$ 17,319
Parks & Recreation	6%	\$ 10,372	\$ 9,397
All Other Departments	1%	\$ 1,752	\$ 1,587
Total	100%	\$ 175,000	\$ 158,550

CONTINUED - 2024 PERSONNEL BUDGET DRAFT v1.3

Missouri Fire Fighters Critical Illness Pool

On August 23, 2022, the Missouri Fire Fighters Critical Illness Pool was announced as a new program for firefighter cancer issues in Missouri, with Senate Bill 45 passing in both houses and signed by the Governor.

The program assists firefighters with expenses relating to 17 covered cancers, which occur frequently due to exposure to carcinogens in the fire service occupation. Firefighters are eligible after five years of service with the department, and the City currently has 10 firefighters meeting the requirement.

The 2024 Budget includes a personnel expense totaling \$1,650, an annual cost of \$165 per firefighter for \$300,000 coverage limit benefit.

Employees at Top of Pay Grade

In 2024, seven employees will be at the top of their pay grades. Four Public Safety employees are at the top of the 2022 Public Safety salary ranges for Q1/Q2 but will no longer be at the top when moving to the GovHR plan. Three Public Works employees will be at the top of the GovHR plan in July 2024.

For several years, the City's practice has been to provide the employees at the top of their ranges with a 3% COLA and holding their annual salary constant, at the top of the range. The 2024 Budget continues this practice of a 3% COLA.

EXHIBIT A

SHREWSBURY SALARY SCHEDULE 50TH PERCENTILE

GovHR Compensation Study, July 2023

Adopted by the Board of Aldermen 10/24/2023

Effective 6/28/2023 - Non-Public Safety Employees

Effective 6/26/2024 - Public Safety Employees

Pay Band - A

Grade 2	Building & Housing Clerk, Recreation Assistant, Custodian						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 40,500	\$ 42,863	\$ 45,225	\$ 47,588	\$ 49,950	\$ 52,313	\$ 54,675

Grade 3	Head Custodian, Laborer						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 42,525	\$ 45,006	\$ 47,486	\$ 49,967	\$ 52,448	\$ 54,928	\$ 57,409

Grade 4	Finance Clerk						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 44,661	\$ 47,264	\$ 49,867	\$ 52,470	\$ 55,073	\$ 57,676	\$ 60,279

Pay Band - B

Grade 5	City Clerk, Court Administrator, Parks & Recreation Supervisor, Skilled Laborer						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 53,500	\$ 56,621	\$ 59,742	\$ 62,863	\$ 65,983	\$ 69,104	\$ 72,225

Grade 6	Finance Manager						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 58,850	\$ 62,283	\$ 65,716	\$ 69,149	\$ 72,582	\$ 76,015	\$ 79,448

Pay Band - C

Grade 11	Public Works Superintendent, Parks & Recreation Director						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 90,000	\$ 96,000	\$ 102,000	\$ 108,000	\$ 114,000	\$ 120,000	\$ 126,000

Grade 12	Police Chief, Fire Chief						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 99,000	\$ 105,600	\$ 112,200	\$ 118,800	\$ 125,400	\$ 132,000	\$ 138,600

Grade 13	Director of Finance & Administration						
Step	1	2	3	4	5	6	7
Annual Salary	\$ 115,000	\$ 122,667	\$ 130,333	\$ 138,000	\$ 145,667	\$ 153,333	\$ 161,000

EXHIBIT B

SHREWSBURY PUBLIC SAFETY SALARY SCHEDULE FY2022 - 50th Percentile Adopted by the Board of Aldermen 5/18/2022 and Effective 6/29/2022

Grade 7 - Secretary							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 37,440	\$ 38,563	\$ 39,720	\$ 40,912	\$ 42,139	\$ 43,403	\$ 44,705
Grade 8 - Records Clerk							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 41,600	\$ 42,848	\$ 44,134	\$ 45,458	\$ 46,821	\$ 48,226	\$ 49,673
Grade 9 - Fire Chief Assistant							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 46,222	\$ 47,609	\$ 49,037	\$ 50,508	\$ 52,024	\$ 53,584	\$ 55,192
Grade 10 - Patrol Officer / Detective Firefighter OR Paramedic							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 57,778	\$ 60,667	\$ 63,700	\$ 66,885	\$ 70,230	\$ 73,741	\$ 77,428
Grade 11 - FireMedic / Corporal							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 62,019	\$ 65,120	\$ 68,376	\$ 71,795	\$ 75,384	\$ 79,154	\$ 83,111
Grade 12 - Lead Firemedic / Sergeant							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 68,221	\$ 71,632	\$ 75,214	\$ 78,974	\$ 82,923	\$ 87,069	\$ 91,423
Grade 13 - Fire Captain / Police Lieutenant							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 75,043	\$ 78,795	\$ 82,735	\$ 86,872	\$ 91,215	\$ 95,776	\$ 100,565
Grade 14 - Police Captain							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 82,547	\$ 86,675	\$ 91,008	\$ 95,559	\$ 100,337	\$ 105,354	\$ 110,621
Grade 15 - Fire Chief / Police Chief							
Step	1	2	3	4	5	6	7
Annual Salary	\$ 99,057	\$ 104,010	\$ 109,210	\$ 114,671	\$ 120,404	\$ 126,424	\$ 132,746

Costs to Hire new Police Officer

		Quantity	Cost per	Totals
Initial Testing and Interviewing				
	Advertising and Recruitment per candidate	1	\$ 330.00	\$ 330.00
	Written Test per Candidate	1	\$ 40.00	\$ 40.00
	Interview Panel per candidate	1	\$ 200.00	\$ 200.00
				\$ 570.00
Pre-Hire Testing				
	Background investigation	1	\$ 310.00	\$ 310.00
	Medical Exam and Drug Screen	1	\$ 600.00	\$ 600.00
	Fit for Duty Psychological Exam	1	\$ 300.00	\$ 300.00
				\$ 1,210.00
Duty Uniforms & Equipment				
	Uniform Trousers	4	\$ 75.00	\$ 300.00
	Uniform Shirts / Vest Carrier Alterations	5	\$ 65.00	\$ 325.00
	Long Sleeve Class B Uniform Shirts	2	\$ 70.00	\$ 140.00
	Short Sleeve Uniform Shirts	3	\$ 65.00	\$ 195.00
	Duty Belt, Inner Belt & Belt Keeps	1	\$ 150.00	\$ 150.00
	Class A Hat	1	\$ 125.00	\$ 125.00
	Polo w/embroidery	2	\$ 70.00	\$ 140.00
	Name Plate	2	\$ 25.00	\$ 50.00
	Badge	2	\$ 115.00	\$ 230.00
	Winter Coat / Jacket combo	1	\$ 335.00	\$ 335.00
	Patches / Name Tags affixed to uniforms	1	\$ 300.00	\$ 300.00
				\$ 2,290.00
Duty Gear and Protective Equipment				
	Body Armor	1	\$ 975.00	\$ 975.00
	Riot Helmet	1	\$ 175.00	\$ 175.00
	NARCAN w/carrier	1	\$ 45.00	\$ 45.00
	Tourniquet w/carrier	1	\$ 35.00	\$ 35.00
	Duty Boots	1	\$ 150.00	\$ 150.00
	Raincoat	1	\$ 95.00	\$ 95.00
	ASP / TASER / Pepper Spray Holsters	1	\$ 120.00	\$ 120.00
	Gun Holster	1	\$ 195.00	\$ 195.00
				\$ 1,790.00
Field Training - 18 Weeks				
	<i>When Hiring Candidate with completed Academy and MO POST Certification</i>			
	Salary for New Officer while on Field Training for 18 weeks (hours)	720	\$ 27.78	\$ 20,001.60
Overtime - Average Overtime Rate for Officers				
	18 week FTO Program - Overtime to cover patrol hours until new officer is allowed to patrol solo	720	\$ 49.72	\$ 35,798.40
				\$ 55,800.00
Grand Total to Hire a new Police Officer				\$ 61,660.00

Costs to Hire new Firefighter				
Initial Testing and Interviewing		Quantity	Cost per	Totals
	Advertising and Recruitment per candidate	1	\$ 330.00	\$ 330.00
	Written Test per Candidate	1	\$ 75.00	\$ 75.00
	Interview Panel per candidate	1	\$ 250.00	\$ 250.00
				\$ 655.00
Pre-Hire Testing				
	Background investigation	1	\$ 290.00	\$ 290.00
	Fit for Duty Physical Exam and Drug Screening	1	\$ 740.00	\$ 740.00
	Fit for Duty Psychological Exam	1	\$ 300.00	\$ 300.00
				\$ 1,330.00
Duty Uniforms				
	Uniform Trousers	3	\$ 75.00	\$ 225.00
	SS Class B Uniform Shirts	2	\$ 60.00	\$ 120.00
	Long Sleeve Class B Uniform Shirts	2	\$ 60.00	\$ 120.00
	Short Sleeve Uniform T Shirts	4	\$ 15.00	\$ 60.00
	Long Sleeve Uniform T Shirts	3	\$ 15.00	\$ 45.00
	Duty Sweatshirt	1	\$ 85.00	\$ 85.00
	Belt	1	\$ 25.00	\$ 25.00
	Name Plate	2	\$ 15.00	\$ 30.00
	Badge	1	\$ 130.00	\$ 130.00
	Duty / Station Boots	1	\$ 200.00	\$ 200.00
	Duty Jacket / Parka	1	\$ 185.00	\$ 185.00
				\$ 1,225.00
Personal Protective Equipment				
	Fire Helmet	1	\$ 490.00	\$ 490.00
	Helmet Shield	1	\$ 65.00	\$ 65.00
	Pair Turnout Pants and Coat	1	\$ 3,000.00	\$ 3,000.00
	SCBA Mask	1	\$ 580.00	\$ 580.00
	Structural Firefighting Gloves	2	\$ 95.00	\$ 190.00
	Utility Work / Rescue Gloves	2	\$ 25.00	\$ 50.00
	Protective Firefighting Hoods	2	\$ 85.00	\$ 170.00
	Structural Firefighting Boots	1	\$ 600.00	\$ 600.00
				\$ 5,145.00
Training	<i>When hiring Candidates with Paramedic License and have completed Fire Academy</i>			
	First Week Orientation (Hours)	8	\$ 22.50	\$ 180.00
	One month On the Job Orientation (Hours)	216	\$ 22.50	\$ 4,860.00
	Existing Staff Overtime required during Orientation (Hours)	216	\$ 41.52	\$ 8,968.32
	Overtime for required additional certifications	80	\$ 33.75	\$ 2,700.00
				\$ 16,708.32
	Grand Total to Hire a new Firefighter for a planned Vacancy i.e. retirement			\$ 25,063.32
Overtime	Overtime during Pre Hire Period To fill open position (Hours) Using 30 days for example	216	\$ 41.52	\$ 8,968.32
	<i>Both Amounts above use average overtime rate</i>			\$ 8,968.32
	Grand Total to Hire new Firefighter Un-planned vacancy i.e. firefighter leaves for another Fire Department			\$ 34,031.64

Note Regarding Overtime: If hiring is to fill a planned vacancy such as for retirement, we can start the pre-hire process early and start the employee before the retirement occurs.

If not a planned resignation, and a firefighter position opens, it typically takes 30-60 days to complete all pre-hire process.

2024 Budget Salary Implementation Reconciliation to 2023 Budget

Implementation Cost of GovHR Compensation Plan	Additional Cost to 2024 Budget to Implement Proposed Salary & Benefit Increases	2024 Salary Budget Implementation	Implementation Cost Over (Under) Projected
Police	\$ 110,750	\$ 119,498	\$ 8,748
Fire	154,982	162,482	7,500
Public Works	30,303	29,271	(1,032)
Parks & Recreation	26,387	11,690	(14,697)
Administration & Finance	3,285	(7,186)	(10,471)
Building & Housing	3,492	5,575	2,083
Municipal Court	5,181	7,828	2,647
Total	\$ 334,380	\$ 329,158	\$ (5,222)

City of Shrewsbury, MO

Board of Aldermen Work Session - October 24, 2023
 (Same Analysis from BOA Work Session 9/26/23)
 Item G. - Discussion of Proposed GovHR/Public Safety Range Implementation

Proposed Salary & Benefit Cost to Implement the GovHR Compensation Study at the 50th Percentile

2023 Budget Increase to Implement GovHR Ranges Q3 & Q4					2024 Annual Cost to Implement					
A	B	C	D	E	F	G	H	I	J	
Q3/Q4 2023	Less: Budgeted 2.5% Increases Effective Q3/Q4	Total Cost to Implement Q3/Q4 2023	Decrease for Public Safety Employees to Remain on 2022 Salary Ranges Q3/Q4 2023	Adjustment Needed to 2023 Budget to Implement Proposed Salary & Benefit Increases Q3/Q4 2023	Q1/Q2 2024	Q3/Q4 2024 (Public Safety Employees Moved to GovHR Salary Ranges)	Total	Decrease for Public Safety Employees to Remain on 2022 Salary Ranges Q1/Q2 2024	Additional Cost to 2024 Budget to Implement Proposed Salary & Benefit Increases	
\$ 77,153	\$ (19,000)	\$ 58,153	\$ (48,185)	\$ 9,968	Police	\$ 77,153	\$ 81,782	\$ 158,935	\$ (48,185)	\$ 110,750
93,965	(21,561)	72,405	(44,386)	28,019	Fire	93,965	105,403	199,368	(44,386)	154,982
14,710	(5,269)	9,441	-	9,441	Public Works	14,710	15,593	30,303	-	30,303
12,809	(4,679)	8,130	-	8,130	Parks & Recreation	12,809	13,578	26,387	-	26,387
1,595	(835)	760	-	760	Administration & Finance	1,595	1,690	3,285	-	3,285
1,695	(597)	1,098	-	1,098	Building & Housing	1,695	1,797	3,492	-	3,492
2,515	(782)	1,733	-	1,733	Municipal Court	2,515	2,666	5,181	-	5,181
\$ 204,442	\$ (52,722)	\$ 151,720	\$ (92,571)	\$ 59,149		\$ 204,442	\$ 222,508	\$ 426,949	\$ (92,571)	\$ 334,378

Data presented at 8/22/23 BOA Work Session

Notes 9/21/23:

- To maintain the salary range step structure, the salaries were not increased by 2.5% for this analysis, and therefore deducted from Q3/Q4 2023 proposed adjustment into the step plan within the GovHR ranges. The Board approved the 2023 Budget with a July 1 salary increase of 2.5%, with the understanding the Board would revisit after receipt of Prop A & Prop U revenue mid-year, along with the results of the independent compensation study, to determine if higher increases could be given.
- 2023 Budget Prop U/Local Use Tax 1.5% - \$160k. September 2023 annual projection \$555k (\$395k over budget).

Notes 8/22/23:

- 2023 Budget Prop U/Local Use Tax 1.5% - \$160k. August 2023 annual projection \$510k.
- Additional Revenue for 2022 from Prop A/Property Tax at \$1.00/per \$100 Assessed Valuation was approximately \$900k.

H:\Organizational Assessment & Salary Survey\A - Implementation-BOA Mtg 9.26.23-Rev 9.21.23

BOA Work Session 10/24/2023
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2024 Budget Salary Implementation Reconciliation to 2023 Budget

POLICE DEPARTMENT - 120		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 1,764,049	\$ 1,589,027	\$ 175,022
51020	Overtime	52,500	52,500	-
51030	Salaries & Wages-Part Time, Permanent	4,844	-	4,844
Total Salaries & Wages		\$ 1,821,393	\$ 1,641,527	\$ 179,866
Employee Benefits:				
52210	FICA/Medicare	\$ 142,982	\$ 127,585	\$ 15,397
52230	Health Insurance	278,001	270,387	7,614
52231	Life & Long Term Disability Insurance	6,830	5,956	874
52250	LAGERS Pension	340,466	285,388	55,078
Total Employee Benefits		\$ 768,279	\$ 689,316	\$ 78,963
Total Personnel Expenses		\$ 2,589,672	\$ 2,330,843	\$ 258,829
2024 Annual Cost to Implement Salary & Benefits				\$ 110,750
Approved by BOA 10/24/2023				
Difference Between Implementation Cost & 2024 v 2023				\$ 148,079
Reconciliation:				
Deployed Officer in 2023 with no budget - Position budgeted in 2024				\$ 92,543
Promotion of Officer to Corporal				8,105
LAGERS increase by 1% (received after implementation calculation)				19,604
Holiday Pay not included in calculation				6,870
Health Insurance 8% increase / 15% dependent contribution for Q4				7,365
Shared employee with Parks - Allocation to Department				4,844
Reconciled Differences 2024 v 2023				\$ 139,331
Under-Estimated Implementation Cost				\$ 8,748

FIRE DEPARTMENT - 130		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 1,708,246	\$ 1,595,311	\$ 112,935
51020	Overtime	140,000	87,500	52,500
Total Salaries & Wages		\$ 1,848,246	\$ 1,682,811	\$ 165,435
Employee Benefits:				
52210	FICA/Medicare	\$ 141,391	\$ 128,735	\$ 12,656
52230	Health Insurance	242,825	260,428	(17,603)
52231	Life & Long Term Disability Insurance	5,679	5,609	70
52250	LAGERS Pension	126,168	98,633	27,535
522xx	MO FF Critical Illness Pool (Cancer Program)	1,650	-	1,650
Total Employee Benefits		\$ 517,713	\$ 493,405	\$ 24,308
Total Personnel Expenses		\$ 2,365,959	\$ 2,176,216	\$ 189,743
2024 Annual Cost to Implement Salary & Benefits				154,982
Approved by BOA 10/24/2023				
Difference Between Implementation Cost & 2024 v 2023				\$ 34,761
Reconciliation:				
LAGERS increase by 1% (received after implementation calculation)				18,083
Holiday Pay not included in calculation				3,725
MO FF Critical Illness Pool (Cancer Program)				1,650
Health Insurance 8% increase / 15% dependent contribution for Q4				3,803
Reconciled Differences 2024 v 2023				\$ 27,261
Under-Estimated Implementation Cost				\$ 7,500

2024 Budget Salary Implementation Reconciliation to 2023 Budget

PUBLIC WORKS - 110		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 403,111	\$ 369,052	\$ 34,059
Total Salaries & Wages		\$ 403,111	\$ 369,052	\$ 34,059
Employee Benefits:				
52210	FICA/Medicare	\$ 30,838	\$ 29,112	\$ 1,726
52230	Health Insurance	43,537	51,854	(8,317)
52231	Life & Long Term Disability Insurance	1,329	1,445	(116)
52250	LAGERS Pension	31,443	29,524	1,919
Total Employee Benefits		\$ 107,147	\$ 111,935	\$ (4,788)
Total Personnel Expenses		\$ 510,258	\$ 480,987	\$ 29,271
2024 Annual Cost to Implement Salary & Benefits Approved by BOA 10/24/2023				\$ 30,303
Difference Between Implementation Cost & 2024 v 2023 and Over-Estimated Implementation Cost				\$ (1,032)

PARKS & RECREATION - 185		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 324,455	\$ 369,052	\$ (44,597)
Total Salaries & Wages		\$ 324,455	\$ 369,052	\$ (44,597)
Employee Benefits:				
52210	FICA/Medicare	\$ 24,821	\$ 29,112	\$ (4,291)
52230	Health Insurance	64,703	51,854	12,849
52231	Life & Long Term Disability Insurance	1,329	1,445	(116)
52250	LAGERS Pension	25,307	29,524	(4,217)
Total Employee Benefits		\$ 116,160	\$ 111,935	\$ 4,225
Total Personnel Expenses		\$ 440,615	\$ 480,987	\$ (40,372)
2024 Annual Cost to Implement Salary & Benefits Approved by BOA 10/24/2023				\$ 26,387
Difference Between Implementation Cost & 2024 v 2023				\$ (66,759)
Reconciliation:				
Horticulturist not included in 2024 Budget				\$ (52,062)
Over-Estimated Implementation Cost				\$ (14,697)

2024 Budget Salary Implementation Reconciliation to 2023 Budget

ADMINISTRATION & FINANCE - 140		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 317,625	\$ 306,936	\$ 10,689
Total Salaries & Wages		\$ 317,625	\$ 306,936	\$ 10,689
Employee Benefits:				
52210	FICA/Medicare	\$ 24,298	\$ 23,481	\$ 817
52230	Health Insurance	32,593	51,515	(18,922)
52231	Life & Long Term Disability Insurance	1,085	1,075	10
52250	LAGERS Pension	24,775	24,555	220
Total Employee Benefits		\$ 82,751	\$ 100,626	\$ (17,875)
Total Personnel Expenses		\$ 400,376	\$ 407,562	\$ (7,186)
2024 Annual Cost to Implement Salary & Benefits Approved by BOA 10/24/2023				\$ 3,285
Difference Between Implementation Cost & 2024 v 2023 and Over-Estimated Implementation Cost				\$ (10,471)

BUILDING & HOUSING - 150		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 46,407	\$ 41,778	\$ 4,629
Total Salaries & Wages		\$ 46,407	\$ 41,778	\$ 4,629
Employee Benefits:				
52210	FICA/Medicare	\$ 3,550	\$ 3,196	\$ 354
52230	Health Insurance	6,591	6,277	314
52231	Life & Long Term Disability Insurance	195	195	-
52250	LAGERS Pension	3,620	3,342	278
Total Employee Benefits		\$ 13,956	\$ 13,010	\$ 946
Total Personnel Expenses		\$ 60,363	\$ 54,788	\$ 5,575
2024 Annual Cost to Implement Salary & Benefits Approved by BOA 10/24/2023				\$ 3,492
Difference Between Implementation Cost & 2024 v 2023 and Under-Estimated Implementation Cost				\$ 2,083

MUNICIPAL COURT - 160		2024 Budget v1.0	2023 Budget (Approved 2/16/23)	2024 v 2023
51010	Salaries & Wages-Full Time	\$ 61,303	\$ 54,768	\$ 6,535
51020	Overtime		-	-
Total Salaries & Wages		\$ 61,303	\$ 54,768	\$ 6,535
Employee Benefits:				
52210	FICA/Medicare	\$ 4,690	\$ 4,190	\$ 500
52230	Health Insurance	17,174	16,783	391
52231	Life & Long Term Disability Insurance	251	250	1
52250	LAGERS Pension	4,782	4,381	401
Total Employee Benefits		\$ 26,897	\$ 25,604	\$ 1,293
Total Personnel Expenses		\$ 88,200	\$ 80,372	\$ 7,828
2024 Annual Cost to Implement Salary & Benefits Approved by BOA 10/24/2023				\$ 5,181
Difference Between Implementation Cost & 2024 v 2023 and Under-Estimated Implementation Cost				\$ 2,647