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Persons interested in making their views known on any matter on the agenda should send an email with their comments to the City Clerk at jfrazier@claytonmo.gov. All comments received will be distributed to the entire Board before the meeting.

**City of Clayton - Board of Aldermen
Friday, August 18, 2023
Budget Work Session
Clayton City Hall – Council Chambers
10 N. Bemiston Avenue
3:00 p.m.**

AGENDA

1. FY2024 Proposed Budget discussion and review.

The Board of Aldermen may also hold a closed meeting, with a closed vote and record for one or more of the reasons as authorized by Section 610.021(1), (2) and (3) Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, negotiation of a contract pursuant to Section 610.021 (9)(12) RSMO., proprietary information pursuant to Section 610.021(15), and/or information related to public safety and security measures pursuant to Section 610.021(18) and (19) RSMO.



City of Clayton, Missouri

Fiscal Year 2024 Operating Budget And Five-Year Capital Improvements Plan

Principal Officers

Members of the Board of Aldermen

Mayor

Michelle Harris

Aldermen

Rick Hummell

Ira Berkowitz

Bridget McAndrew

Becky Patel

Susan Bradley Buse

Gary Feder

City Manager

David Gipson

Executive Team

City Clerk

Finance

Economic Development

Information Technology

Planning & Development

Police

Fire

Public Works

Parks & Recreation

Assistant City Manager

June Frazier

Karen Dilber

Gary Carter

Larry Cawvey

Anna Krane

Mark Smith

Ernie Rhodes

Matt Malick

Toni Siering

Andrea Muskopf



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation
Award*

PRESENTED TO

**City of Clayton
Missouri**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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October 1, 2023

Honorable Mayor and Members of the Board of Aldermen
City of Clayton, Missouri

In accordance with the Charter of the City of Clayton, it is my honor to present my recommended operating and capital budget for fiscal year 2024 (FY 2024). This budget includes a one-year operating budget and a five-year Capital Improvement Plan. This budget complies with all City Charter and state requirements and fulfills the requirements outlined by the Government Finance Officers Association Distinguished Budget Presentation Award which the city has attained for the past sixteen years.

The City continued to see an increase in revenues for the second straight year since the onset of the COVID-19 global pandemic during fiscal year 2023. Revenues have improved and almost all have returned to pre-pandemic levels. With this in mind, we have developed a budget for fiscal year 2024 that reflects continued improved revenue projections from the prior year for the areas impacted by the economy. We continue to maintain high service levels with this budget. Inflation is a factor with both revenues and expenditures, and its impact is reflected in the fiscal year 2024 budget.

Operating expenses are projected to be less than revenue in FY2024. It is anticipated that the General Fund will have a surplus of \$652,930. After this fiscal year, a fund balance of \$21,112,193 or 70% is projected at the end of FY2024.

Below is a summary of the fiscal year 2024 Budget:

FY 2024 Proposed Budget

Fund	Revenue	Expenditures	Net Other Financing Sources and Uses	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures*
General	\$29,718,664	\$30,246,415	\$1,180,681	\$652,930	\$20,459,263	\$21,112,193	70%
Special Revenue	686,361	80,000	(589,166)	17,195	143,574	160,769	24%
Equipment Replacement	276,167	2,490,828	2,292,264	77,603	8,727,493	8,805,096	354%
Capital Improvement	5,643,036	6,726,016	(3,861,057)	(4,944,037)	6,543,903	1,599,866	24%
Construction Funds	975,535	2,159,652	500,000	(684,117)	1,320,656	636,539	29%
Debt Service	2,799,117	2,965,100	587,800	421,817	1,914,920	2,336,737	79%
TOTAL	\$40,098,880	\$44,668,011	\$110,522	(\$4,458,609)	\$39,109,809	\$34,651,199	77%

*Calculation excludes transfers-out except for the Special Business District Fund.

The City's capital needs have been thoroughly evaluated and a plan for capital projects and equipment replacement is included in this budget. The City's capital and equipment investments preserve important physical assets and provide tools to maximize productivity and effectiveness of the most costly and important resources of the City, our professional employees. A disciplined program of reinvestment and maintenance of the City-owned capital asset inventory provides cost stability and results in lowered long-term cost of ownership.

There are several large capital projects that are anticipated to continue into FY2024. The first phase of Central Business District resurfacing was completed in 2021 and phase two is scheduled to begin in FY2024. Other projects planned for 2024 include the replacement of street lighting in Hi-Pointe, DeMun and Wydown Forest; development of plans to construct a new municipal garage; Shaw Park lighting system upgrades; installation of electric vehicle chargers; and annual improvements to sidewalks and curbs.

There are multiple significant development projects planned or underway in Clayton. The Bemiston Place and AC Hotel projects are expected to be completed in late 2024. 2024 will see the beginning of construction for the Forsyth Curve, Sterling Tower, and Meramec/Pershing projects. The Forsyth Curve project, to be known as Forsythia, is a four-story, 42-unit condominium building with 1,025 square feet of retail space on the first floor. The 25-story Sterling Tower will feature a two-story bank headquarters and 254 apartment units. There is a 6-story mixed-use project with 145 apartment units and 1,826 square feet of retail space. This activity is encouraging, with the multi-family residential segment in particular showing tremendous strength.

Revenue Analysis

The three primary sources of revenue for the City's General Fund are property tax, utility tax and sales tax. General Fund sales tax was significantly impacted by the pandemic and fiscal year 2023 saw those revenues increase to higher than pre-pandemic levels, driven largely by inflation. Our projection for 2024 is a three percent (3%) increase over 2023. Nearly fifty percent (50%) of Clayton's sales tax revenue is generated by business travel and discretionary retail industries. These sectors were severely impacted by the pandemic. We have seen recovery in those areas that can be attributed to both increased activity and inflationary pressure.

The property tax revenue base continues to increase incrementally, and this is the most stable of our large revenue sources. Clayton has experienced a tremendous growth in assessed value over the past few years for both residential and commercial properties. State law has specific limitations on the growth of property tax revenue. The FY2024 budget projects an increase of 4.8% in real estate and property tax revenues in the General Fund which includes new revenue from our recent developments coming onto the tax rolls. This results in an overall total property tax revenue increase of 4.6% over the prior year receipts, across all funds.

We have seen a downward trend in some of our utility tax categories, especially those related to telecommunications. The pandemic caused decreased revenues in electric and gas utilities as many of the downtown office buildings were at reduced occupancy; however, as activity levels return to normal, those revenues are increasing. The City is projecting a 3.4% increase in this category over the 2023 level.

Other revenue categories have varied projections for next year. Many categories of revenue that were negatively impacted by the reduced economic activity related to the pandemic have started to increase. The affected revenue streams include parking, fines, interest income, and parks and recreation fees. Most of these revenues are projected to continue increasing in 2024, although some categories may take longer to return to past levels.

The City received funds from the federal American Rescue Plan Act of 2021 in the amount of \$1,689,651 in 2021 and again in 2022. These were one-time funds that will not continue into FY2024.

In summary, General Fund revenue is estimated to increase by \$2,539,767, or 8.9% when compared to the 2023 approved budget.

Expenditure Analysis

As previously mentioned, the City has continued to preserve high service levels while working to keep expenditures in check. City staff has reviewed every line item in every department to prioritize needs and maximize cost effectiveness. The budget includes implementation of a new compensation and classification plan as a result of the FY2023 study. Under this new plan, non-uniformed employees are moved from an open-range system to a step system, with a minimum of a 3% increase. Uniformed employees remain on a step system; however, ranges have been adjusted based upon the compensation study.

The City is experiencing inflation-related increases in the cost of contracts and various commodities that the City purchases. Further, we are not immune to the continued effects of the pandemic on the supply chain and the global economy. We frequently experience difficulties purchasing equipment and completing projects and, in some instances, have seen cost increases of up to 30% when products become available again. The transition to resident-paid waste collection services will generate savings that will offset these increases in the near term.

For many years we have operated a sinking equipment replacement fund for our fleet of vehicles and equipment (ERF). By identifying and managing these assets we can decrease our lifecycle costs, reduce redundancy and waste, coordinate projects and expenditures as well as smooth the costs for better budgeting and cash flow. In FY2022, we performed an analysis of our ERF, and identified smaller items that can be funded through our operating budget, as well as a funding deficit that will be caught up in incremental contributions from the CIP over the next 12 years. This ongoing investment ensures that the City will continue to outfit departments with quality equipment and provides stability in an area that is often neglected by municipalities. By keeping these funds healthy, maintaining discipline, and identifying the full cost of our facilities, infrastructure, and equipment we attain a low cost of ownership and greatly reduce large unanticipated costs in future years.

In summary, General Fund expenditures have decreased by \$(313,341), or -1% when compared to the 2023 approved budget.

Conclusion

The City is experiencing increases in economic activity and revenue. However, service levels have only been preserved through the use of strict cost control for expenditures and the elimination of City-paid waste collection services for residential properties. Inflationary pressure will continue to cause increases in revenue and expenditures that will likely offset one another. City leaders continue to engage in long term financial planning efforts. We greatly appreciate the ongoing support of the elected officials, citizens, businesses, and employees during this process.

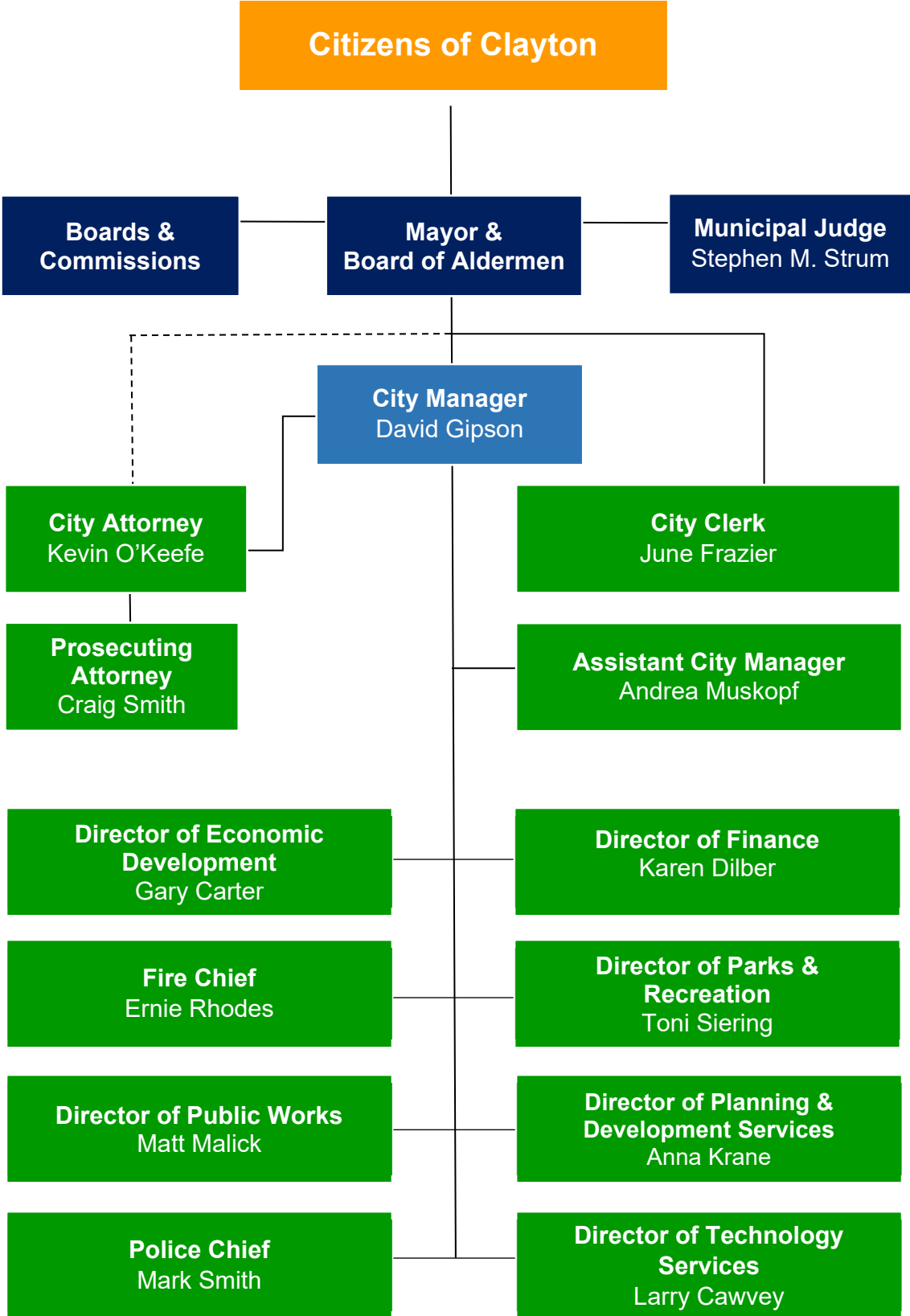
Finally, I want to thank our executive team for their ideas, input, and detailed work to create this budget plan.

Sincerely,



David Gipson
City Manager

City of Clayton



Budget Calendar for Fiscal Year 2024

<u>Date</u>	<u>Description</u>
<u>5-year Capital Improvement Plan (CIP)</u>	
April 3, 2023	- Capital Improvement Plan (CIP) departmental process begins
April 30, 2023	- Department CIP submissions due
May 2023	- CIP Committee review and recommendations finalized
June 2, 2023	- CIP recommendations submitted to Board
June 16, 2023	- Capital Plan presentation and discussion at Board public meeting
June 27, 2023	- Board approves Capital Plan to include in Proposed Budget
 <u>Operating Budget</u>	
April 24, 2023	- Department Budget entry for operating budget begins
April 27, 2023	- Department Equipment Replacement updates due
May 9, 2023	- Personnel changes and part-time/overtime FY23 salary estimates and FY24 salary projections due - Department Revenue submissions due
May 26, 2023	- Department Operating Budget submissions due
June 12-16, 2023	- Department management budget presentations with Budget team
June 19-23, 2023	- Budget Team final review with department management
June 26-July 7, 2023	- Final Proposed Budget decisions by City Manager
July 10-21, 2023	- Preparation of recommended budget document by Budget team
July 31, 2023	- Distribution of Proposed Budget to the Board and public
August 8, 2023	- Set and publish Public Notice for September 13, 2023 Public Hearing (15 days required)
August 18, 2023	- Hold Operating Budget review work session with Board
September 12, 2023	- Public Hearing and 1 st Reading of Proposed Budget Ordinance and Proposed Property Tax Levy
September 26, 2023	- 2 nd Reading of Final Budget Ordinance and Property Tax Levy
September 29, 2023	- Property Tax Levy filing

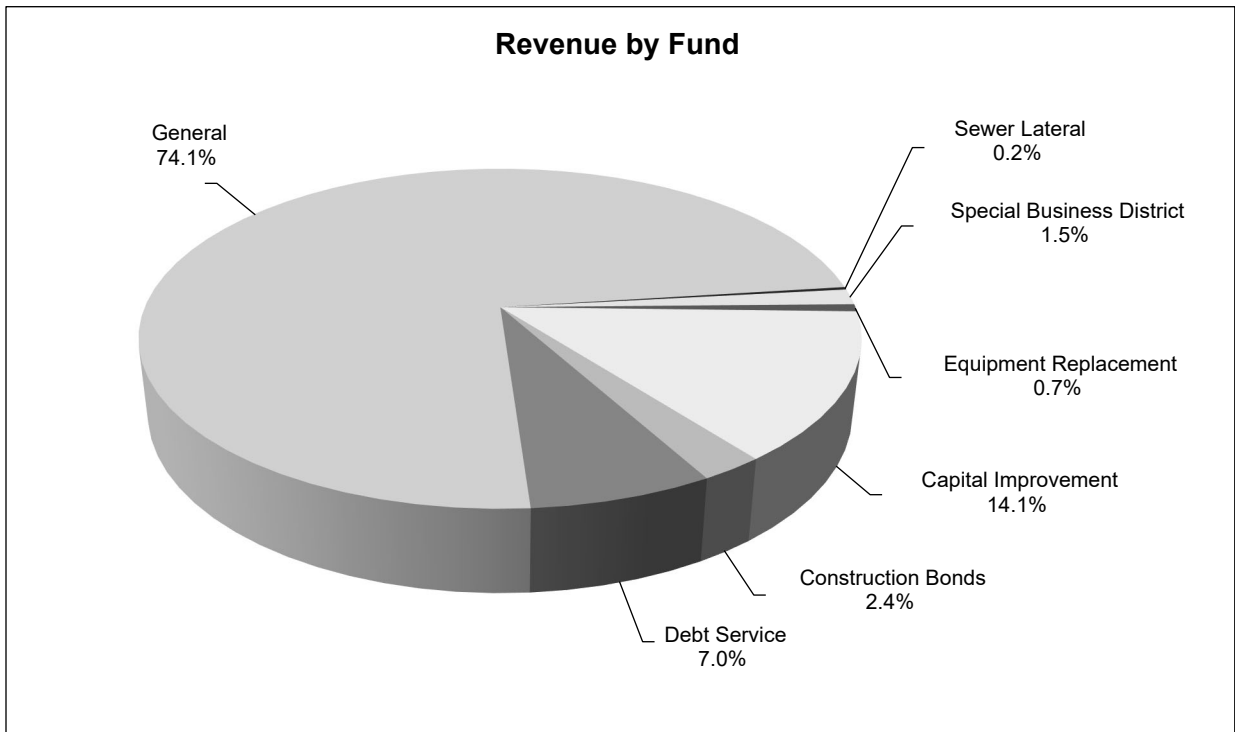
Board Meetings: August 8, 2023 August 22, 2023 September 12, 2023 September 26, 2023

Budget Highlights: All Funds

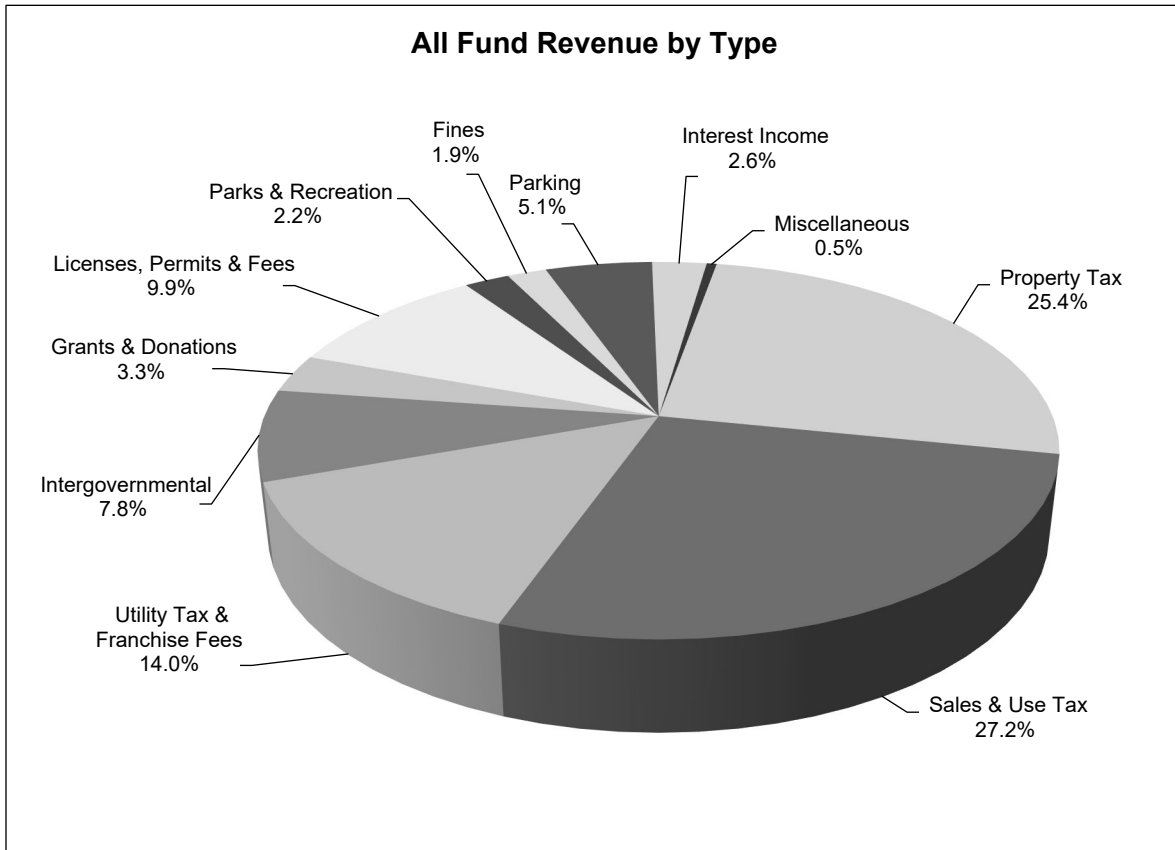
Revenue

Revenue from all funds is projected to increase to \$40,098,880 from the prior year's budget, which is a 6.8% increase. This budget anticipates recovery from the lower economic activity during the pandemic. The budget projections show the largest percentage growth in licenses, permits and fees related to anticipated projects in the City. Grants and donations reflects the highest percentage change due to the anticipated grant revenue related to Central Business District Phase 1 project.

The graph below illustrates the percentage of revenue that is anticipated to be collected by fund in 2024. The distribution of revenue between fund types remains similar to the distribution in the prior budget.



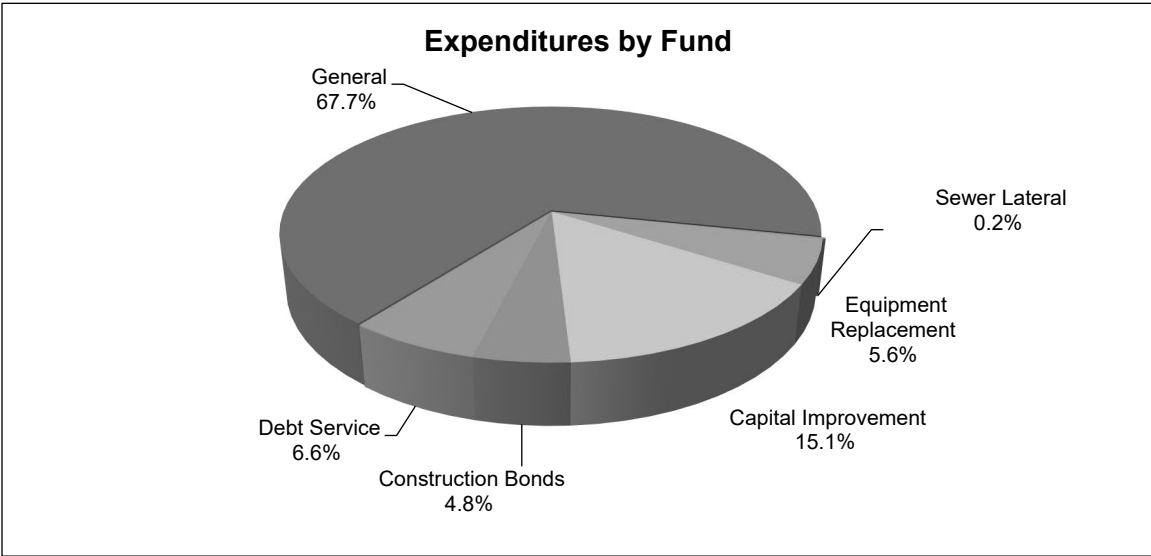
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected in 2024. Property tax, utility tax & franchise fees, intergovernmental, grants and donations, licenses, permits and fees, parks and recreation fees, fines, and sales and use taxes are expected to increase in 2024.



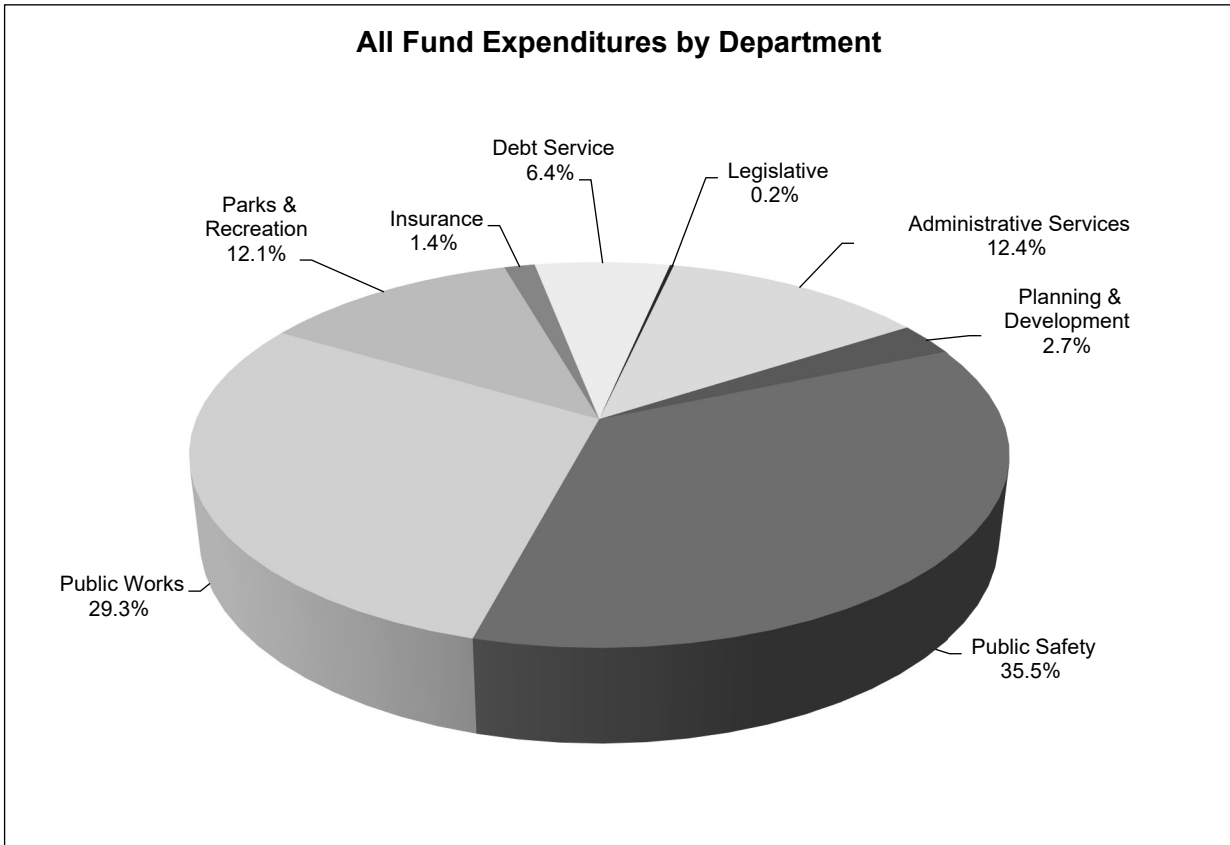
Expenditures

Expenditures from all funds are projected to increase to \$44,668,011 an increase of \$4,368,050 from the prior year's budget, which is a 10.8% increase. In 2020 and 2021, the City was diligent in reducing expenditures and delaying capital expenditures, where possible, due to the decline in revenue during the pandemic. Items budgeted for in FY23, which reflected many capital expenditures delayed from the pandemic, have, in many cases, been moved to fiscal year 2024. In 2024, those items and projects are budgeted in the equipment replacement and construction funds which are experiencing 15.3% and 92.5% increases, respectively. Expenditures in the Construction Bond funds are increasing in 2024 as projects are scheduled to use the remaining 2014 General Obligation bond funds. The fiscal year 2024 capital improvement budget also reflects estimated costs to construct a municipal garage. In fiscal year 2023, the City performed a compensation and benefit study, and based upon the results, formulated a new compensation structure which is reflected in personnel expenditures in the general fund.

The graph below illustrates the percentage of expenditures projected to be spent by fund in 2024.



The graph below illustrates the percentage of projected expenditures to be spent by each department or function in 2023. The Administrative, Planning, Public Works, and Insurance departments are expected to increase expenditures 14.2%, 14.8%, 13.9%, and 19.9% respectively compared to the prior year. These increases reflect the compensation study results, and the second half of the comprehensive plan. They also reflect the impact of inflation on the City's expenditures.



Summary of Revenue and Expenditures All Funds

Revenue by Fund

Fund	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Revenue						
General	\$29,738,389	\$27,988,986	\$29,718,664	74.1%	\$1,729,678	6.2%
Sewer Lateral	95,605	97,877	97,817	0.2%	(60)	-0.1%
Special Business District	582,096	545,246	588,544	1.5%	43,298	7.9%
Equipment Replacement	345,074	552,241	276,167	0.7%	(276,074)	-50.0%
Capital Improvement	5,870,614	5,566,724	5,643,036	14.1%	76,312	1.4%
Construction Bonds	218,033	34,789	975,535	2.4%	940,746	2704.1%
Debt Service	2,693,438	2,742,792	2,799,117	7.0%	56,325	2.1%
Total Revenue	39,543,250	37,528,655	40,098,880	100.0%	2,570,225	6.8%
Other Financing Sources	22,541,447	4,524,085	4,615,745		91,660	2.0%
Total Revenue & Other Financing Sources	\$62,084,697	\$42,052,740	\$44,714,625		\$2,661,885	6.3%

Expenditures by Fund

Fund	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Expenditures						
General	\$27,155,154	\$29,489,323	\$30,246,415	67.7%	\$757,092	2.6%
Sewer Lateral	65,117	79,000	80,000	0.2%	1,000	1.3%
Equipment Replacement	1,005,588	2,160,032	2,490,828	5.6%	330,796	15.3%
Capital Improvement	2,479,237	3,493,443	6,726,016	15.1%	3,232,573	92.5%
Construction Bonds	294,577	2,146,313	2,159,652	4.8%	13,339	0.6%
Debt Service	2,393,339	2,931,850	2,965,100	6.6%	33,250	1.1%
Total Expenditures	33,393,013	40,299,961	44,668,011	100.0%	4,368,050	10.8%
Other Financing Uses	23,144,622	4,428,490	4,505,223		76,733	1.7%
Total Expenditures & Other Financing Uses	\$56,537,635	\$44,728,451	\$49,173,234		\$4,444,783	9.9%

Summary of Revenue and Expenditures All Funds

Revenue by Type

Type	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Property Tax	\$9,857,716	\$9,748,393	\$10,196,672	25.4%	\$448,279	4.6%
Sales & Use Tax	10,524,550	10,588,179	10,920,715	27.2%	332,536	3.1%
Utility Tax & Franchise Fees	5,151,423	5,445,986	5,629,590	14.0%	183,604	3.4%
Intergovernmental	2,974,849	2,957,251	3,134,048	7.8%	176,797	6.0%
Grants & Donations	2,822,516	560,437	1,310,645	3.3%	750,208	133.9%
Licenses, Permits & Fees	3,583,895	3,146,586	3,978,629	9.9%	832,043	26.4%
Parks & Recreation	757,666	819,856	865,591	2.2%	45,735	5.6%
Fines	734,987	743,211	760,334	1.9%	17,123	2.3%
Parking	2,164,292	2,189,414	2,059,538	5.1%	-129,876	-5.9%
Interest Income	705,145	1,082,899	1,052,455	2.6%	(30,444)	-2.8%
Miscellaneous	266,211	246,443	190,663	0.5%	(55,780)	-22.6%
Total Revenue	39,543,250	37,528,655	40,098,880	100.0%	2,570,225	6.8%
Other Financing Sources	22,541,447	4,524,085	4,615,745		91,660	2.0%
Total Revenue & Other Financing Sources	\$62,084,697	\$42,052,740	\$44,714,625		\$2,661,885	6.3%

Expenditures by Department

Department	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Legislative	\$58,769	\$77,546	\$84,378	0.2%	\$6,832	8.8%
Administrative Services	4,654,317	5,080,535	5,804,414	12.3%	723,879	14.2%
Planning & Development	1,006,061	1,113,438	1,277,960	2.7%	164,522	14.8%
Public Safety	13,731,750	15,149,845	16,588,153	35.6%	1,438,308	9.5%
Public Works	8,194,278	11,968,231	13,631,842	29.2%	1,663,611	13.9%
Parks & Recreation	4,831,562	5,320,037	5,623,678	12.1%	303,641	5.7%
Insurance	512,482	558,915	670,384	1.4%	111,469	19.9%
Debt Service	19,743,948	2,931,850	2,965,100	6.4%	33,250	1.1%
Total Expenditures	52,733,168	42,200,397	46,645,909	100%	4,445,512	10.5%
Other Financing Uses	3,804,466	2,528,054	2,362,881		(165,173)	-6.5%
Total Expenditures & Other Financing Uses	\$56,537,635	\$44,728,451	\$49,008,790		\$4,280,339	9.6%

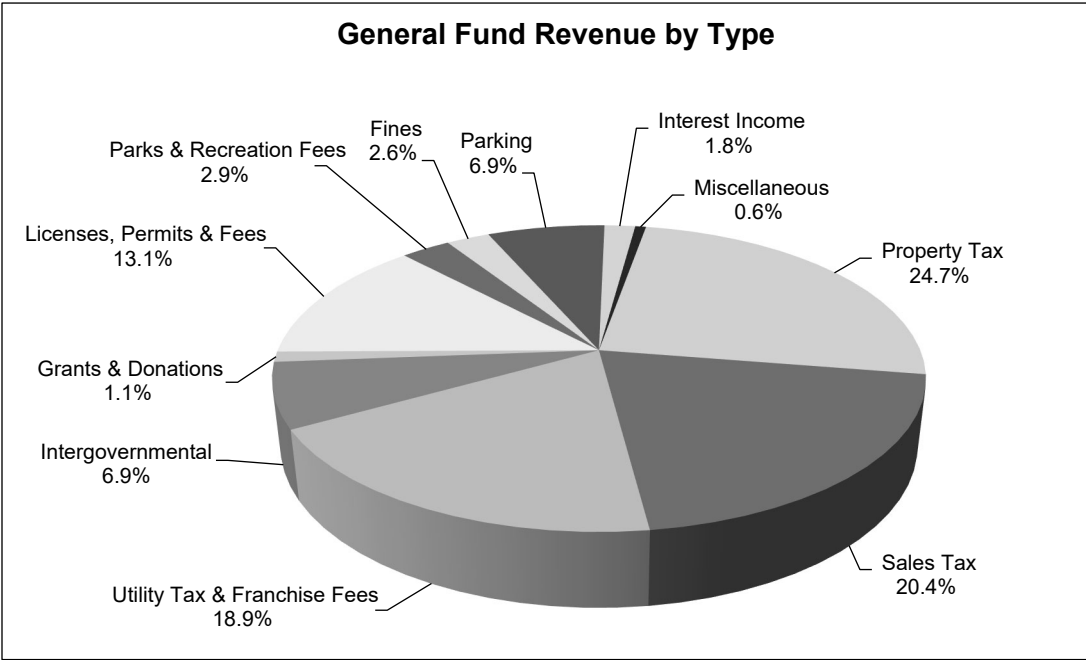
**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2024 Proposed Budget**

	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Construction Bond	Debt Service
Revenue							
Property Tax	7,351,815	-	\$587,744	-	\$3,000	-	\$2,254,113
Sales Tax	6,067,537	-	-	-	4,359,128	-	494,050
Utility Tax & Franchise Fees	5,629,590	-	-	-	-	-	-
Intergovernmental	2,046,534	-	-	-	1,087,514	-	-
Grants & Donations	324,875	-	-	20,235	-	965,535	-
Licenses, Permits & Fees	3,884,379	94,250	-	-	-	-	-
Parks & Recreation Fees	865,591	-	-	-	-	-	-
Fines	760,334	-	-	-	-	-	-
Parking	2,059,538	-	-	-	-	-	-
Interest Income	540,000	3,567	800	255,932	191,202	10,000	50,954
Miscellaneous	188,471	-	-	-	2,192	-	-
Total Revenue	29,718,664	97,817	588,544	276,167	5,643,036	975,535	2,799,117
Expenditures							
Legislative	84,378	-	-	-	-	-	-
Administrative Services	5,266,037	-	-	204,888	-	-	-
Planning & Development	1,263,847	-	-	-	-	-	-
Public Safety	14,894,121	-	-	814,040	-	-	-
Public Works	5,220,246	80,000	-	1,241,001	4,285,572	2,159,652	-
Parks & Recreation	2,847,402	-	-	230,899	2,276,000	-	-
Insurance	670,384	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	2,965,100
Total Expenditures	30,246,415	80,000	-	2,490,828	6,561,572	2,159,652	2,965,100
Revenue Over (Under) Expenditures	(527,751)	17,817	588,544	(2,214,661)	(918,536)	(1,184,117)	(165,983)
Other Financing Sources (Uses)							
Other Financing Sources	1,180,681	-	-	2,292,264	55,000	500,000	587,800
Other Financing Uses	-	-	(589,166)	-	(3,916,057)	-	-
Net Other Financing Sources (Uses)	1,180,681	-	(589,166)	2,292,264	(3,861,057)	500,000	587,800
Net Change In Fund Balance	652,930	17,817	(622)	77,603	(4,779,593)	(684,117)	421,817
Estimated Fund Balance							
October 1, 2023	19,587,253	123,671	99,517	9,419,161	6,876,149	369,574	2,279,843
September 30, 2024	20,240,183	\$141,488	\$98,895	\$9,496,764	\$2,096,556	(\$314,543)	\$2,701,660

Budget Highlights: General Fund

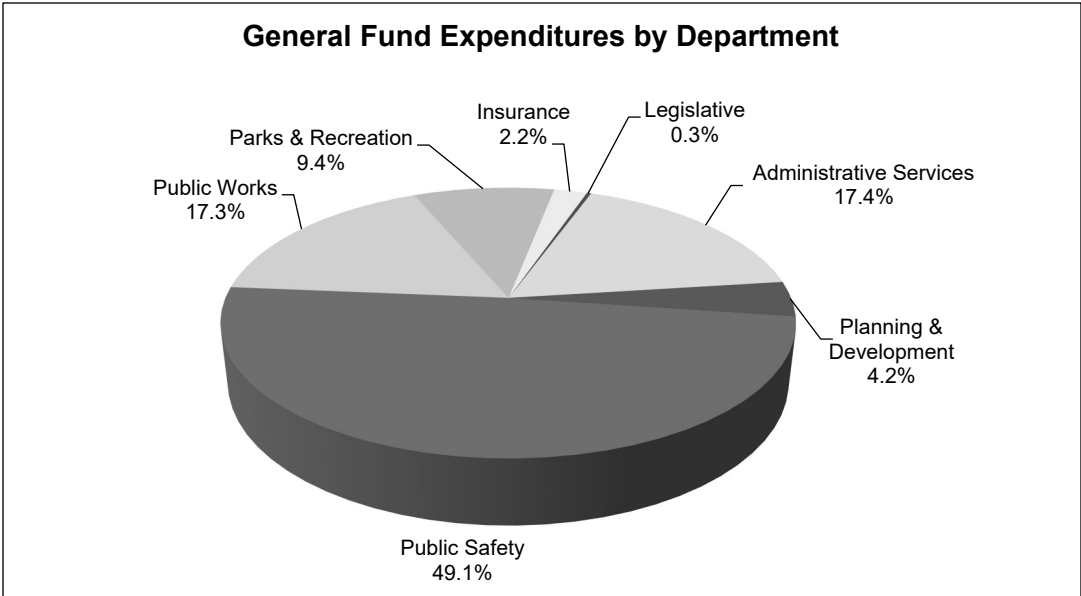
Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$29,718,664 from the prior year's budget, or 6.2%. Grants & donations and licenses, permits and fees are anticipated to have the largest increase at 18.5% and 27.2%, respectively. The graph below illustrates General Fund revenue projections by type of revenue in 2024.



Expenditures

General Fund expenditures are projected to increase to \$30,246,415 from the prior year budget, or 2.4%, due to filled vacancies, increases in employee compensation including benefit costs. The graph below illustrates projected 2024 expenditures by department.

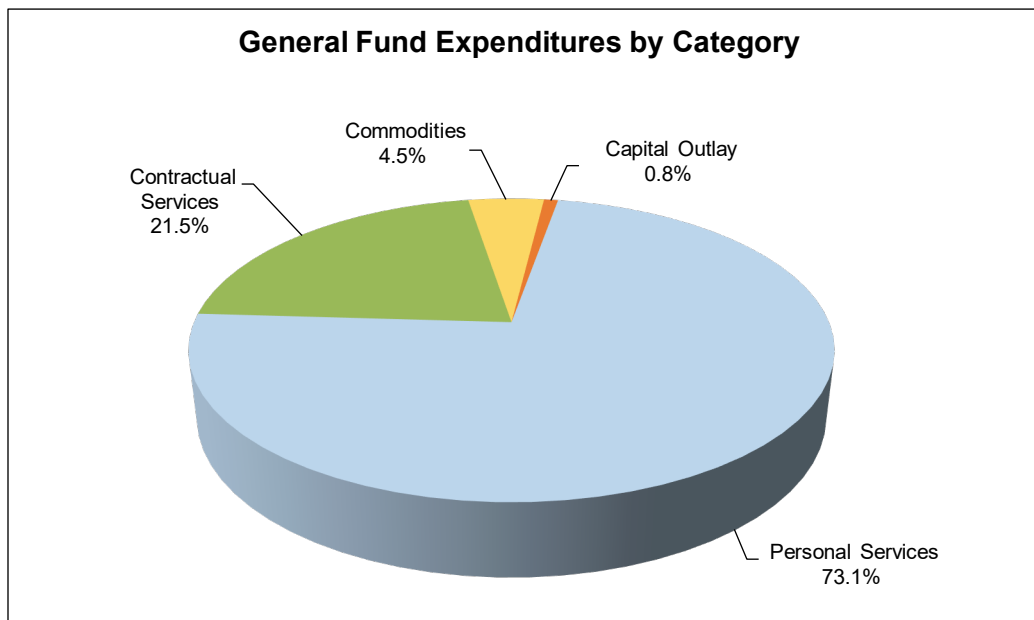


General Fund Expenditures by Category

The table and graph below illustrate projected General Fund expenditures by category of expenditure.

General Fund Expenditures by Category

Category	2023 Estimated	2024 Budget	% of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Personal Services	\$19,719,935	\$22,135,183	73.1%	\$2,415,248	12.2%
Contractual Services	8,086,285	6,490,580	21.5%	-1,595,705	-19.7%
Commodities	1,466,714	1,368,545	4.5%	(98,169)	-6.7%
Capital Outlay	216,389	252,107	0.8%	35,718	16.5%
Total Expenditures	\$29,489,323	\$30,246,415	100%	\$757,092	2.6%



Summary of Revenue and Expenditures General Fund

Revenue by Type

Type	2022	2023	2024	2024	\$ Change	% Change
	Actual	Estimated	Budget	% of Total	2023 to 2024	2023 to 2024
Property Tax	\$7,090,542	\$7,013,375	\$7,351,815	24.7%	\$338,440	4.8%
Sales Tax	5,742,024	5,843,033	6,067,537	20.4%	224,504	3.8%
Utility Tax & Franchise Fees	5,151,423	5,445,986	5,629,590	18.9%	183,604	3.4%
Intergovernmental	1,882,753	1,880,504	2,046,534	6.9%	166,030	8.8%
Grants & Donations	1,974,292	274,121	324,875	1.1%	50,754	18.5%
Licenses, Permits & Fees	3,489,711	3,052,586	3,884,379	13.1%	831,793	27.2%
Parks & Recreation Fees	757,666	819,856	865,591	2.9%	45,735	5.6%
Fines	734,987	743,211	760,334	2.6%	17,123	2.3%
Parking	2,164,292	2,189,414	2,059,538	6.9%	(129,876)	-5.9%
Interest Income	532,539	539,838	540,000	1.8%	162	0.0%
Miscellaneous	218,161	187,062	188,471	0.6%	1,409	0.8%
Total Revenue	29,738,389	27,988,986	29,718,664	100.0%	1,729,678	6.2%
Other Financing Sources	989,836	1,193,903	1,180,681		(13,222)	-1.1%
Total Revenue & Other Financing Sources	\$30,728,225	\$29,182,889	\$30,899,345		\$1,716,456	5.9%

Expenditures by Department

Department	2022	2023	2024	2024	\$ Change	% Change
	Actual	Estimated	Budget	% of Total	2023 to 2024	2023 to 2024
Legislative	\$58,769	\$77,546	\$84,378	0.3%	\$6,832	8.8%
Administrative Services	4,104,949	4,622,464	5,266,037	17.4%	643,573	13.9%
Planning & Development	937,036	1,099,358	1,263,847	4.2%	164,489	15.0%
Public Safety	12,982,947	13,717,157	14,894,121	49.2%	1,176,964	8.6%
Public Works	6,018,550	6,810,532	5,220,246	17.3%	(1,590,286)	-23.4%
Parks & Recreation	2,540,421	2,603,351	2,847,402	9.4%	244,051	9.4%
Insurance	512,482	558,915	670,384	2.2%	111,469	19.9%
Total Expenditures	\$27,155,154	\$29,489,323	\$30,246,415	100.0%	\$757,092	2.6%

Summary of Budget Transfers

Funds Involved in Transfer	Purpose of Transfer	Amount
1. Special Business District to General Fund	Fund a portion of expenditures recorded in the General Fund for economic development activities which includes reimbursement of City staffing expenditures, events, parking improvements, professional services, watering, and insurance	\$494,166
2. Capital Improvement Fund to Equipment Replacement Fund*	Fund departmental contributions for future replacement of vehicles and equipment	\$2,142,342
3. Capital Improvement Fund to General Fund*	Utilize a portion of Road and Bridge tax and Parks & Storm Water sales tax revenue to support operational costs in the General Fund, shown net of the General Fund portion of contributions for future replacement of vehicles and equipment not meeting the higher definition of a capital asset**	\$685,915
4. Capital Improvement Fund to 2021 Special Obligation Refunding Bond Issue	Debt payments	\$587,800
5. Capital Improvement Fund to Ice Rink Project Fund	Payback Ice Rink Expenditures	\$500,000
6. Special Business District to Capital Improvement Fund	Fund streetscape improvements recorded in the Capital Improvement Fund	\$55,000
7. Special Business District to Equipment Replacement Fund	Fund parking improvements recorded in the Equipment Replacement Fund	\$40,000

* Annual contributions for the future replacement of vehicles and equipment are shown as a transfer out in each department in the Capital Improvement Fund to the Equipment Replacement Fund beginning in 2021. The Contributions paid by the General Fund were deducted from the amount transferred from the Capital Improvement Fund to the General Fund to support General Fund operational costs in the Public Works and Parks & Recreation Departments.

** Capital assets are defined as those items which have an expected life of more than two (2) years and a cost in excess of \$5,000. Items meeting a higher definition of a capital asset with a cost in excess of \$20,000 are funded by the Equipment Replacement Fund, and items with a life of more than five (5) years and a cost in excess of \$25,000 are funded by the Capital Improvement Fund. Prior to FY 2023 items with a cost in excess of \$5,000 were funded by the Equipment Replacement Fund.

Revenue Sources

This section provides a detailed analysis of each major revenue source of the City's governmental funds. In total, approximately 82% of all revenue is covered by this section. Revenue is presented in descending order of projected receipts in the budget year.

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

Each revenue page includes information regarding the following:

Description

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

Legal Authorization

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

Trend Analysis

This is a narrative and graphical display of the information shown in the Financial Trend section, providing a visual of changes in the revenue source over the ten-year period.

Financial Trend

This section either provides a breakdown of the components of the revenue or a fund distribution for ten years, including the past eight years' actual results plus the most recent fiscal year's estimate and the budget year's projection. The lower part of this section shows the impact this revenue source has on the funds' total revenue.

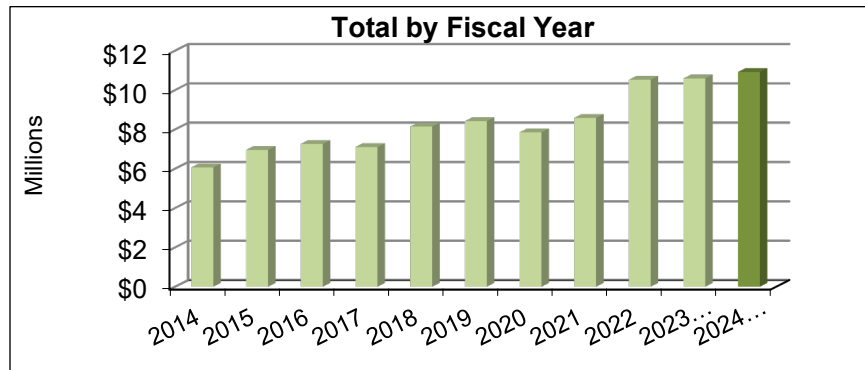
Description

The Missouri Department of Revenue collects and administers all sales and use tax in the state, all of which are voter approved. Businesses remit on a monthly or quarterly basis in the period following the actual transaction and taxes are typically remitted to the City in the next month.

In the General Fund the City receives a one-cent county-wide and a one-quarter cent general sales tax (local option), both of which can be used to provide a broad range of traditional City services; a one-quarter cent Fire & EMS sales tax (2014), and a one-half cent county-wide public safety sales tax (2017). The City anticipates collection of a 3% marijuana sales tax beginning in FY 24, which was approved in April of 2023.

The City's other sales taxes are recorded in the Capital Improvement Fund which includes a one-half cent sales tax for capital improvements, a one-half cent sales tax for parks and storm water improvements, and a use tax (2019). The majority of this revenue is used to pay debt on past capital projects, construct new capital projects, and replace large vehicles and equipment. Beginning in 2020 a portion of the sales tax for parks and storm water is recorded in the 2019 Special Obligation Bond debt service fund to repay the debt issued for the City's portion of recreation center improvements.

Trend Analysis



Sales tax has trended up steadily in the past few years with new taxes being added in 2015 and 2018 with small additions from recent downtown developments. Normal annual fluctuations in revenue occur. Due to the pandemic, sales tax declined in 2020 and began recovery in 2021. In 2024, the projection is a 3% increase for local sales taxes, and the same for the City's share of the public safety sales tax, and the use tax. The increase is associated with increased activity and inflation.

Fiscal Year	General Fund	Capital Improvement Fund	Debt Service	Total All Funds	% Change from Previous Year
2014	3,290,992	2,774,108	0	6,065,100	1.2%
2015	4,077,464	2,876,695	0	6,954,159	14.7%
2016	4,330,748	2,926,607	0	7,257,355	4.4%
2017	4,252,769	2,848,597	0	7,101,367	-2.1%
2018	5,105,173	3,043,147	0	8,148,321	14.7%
2019	5,221,766	3,199,814	0	8,421,580	3.4%
2020	4,402,006	3,323,386	125,999	7,851,391	-6.8%
2021	4,884,104	3,237,025	462,709	8,583,838	9.3%
2022	5,742,024	4,288,601	493,925	10,524,550	22.6%
2023 Estimated	5,843,033	4,245,146	500,000	10,588,179	0.6%
2024 Budget	6,067,537	4,359,128	494,050	10,920,715	3.1%
% of Funds 2024 Revenue	18.9%	74.5%	17.9%		

Authorization

State Statute
 General 66.600-66.630 & 94.857
 Capital Improvement 94.577
 Local Option 94.850
 Parks & Storm water 644.032
 Fire Services 321.242
 Use tax 144.75
 Public Safety 67.547

City Ordinance
 Municipal Code Chapter

Source

Missouri Department of Revenue

Real & Personal Property Tax

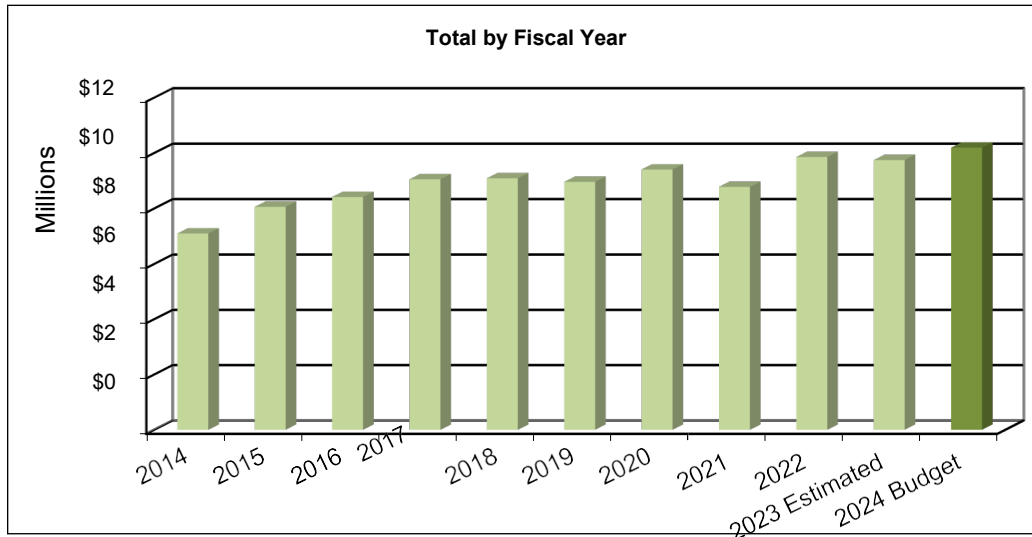
Description

The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area), the 2019 Special Obligation Refunding debt service fund which refunded the 2009 Bonds, and the 2022 General Obligation Bond debt service fund which refunded the 2014 Bonds.

Authorization
State Statute
137.073

MO Constitution
Article 10, Section 22

City Ordinance
City Charter



Trend Analysis

The property tax levies for all funds are at or near the maximum rate allowable by Missouri state law. Available revenue growth in property tax is restricted to a growth index and new construction. The voter approved levy for the 2009 Bonds debt service began in 2014 and was timed to replace the levy supporting a maturing bond issue. The 2009 Bonds were refunded in 2019. The voter approved 2014 General Obligation Bond debt service is also supported by a property tax levy which began in 2015. These bonds were refunded in 2022.

The City is estimated an increase in receipts for 2024 due to increased property values. In 2024, the City is projected to see an increase in overall assessed valuation of 14% due to an increase in new development. This equates to a 4.6% increase in all property tax collections.

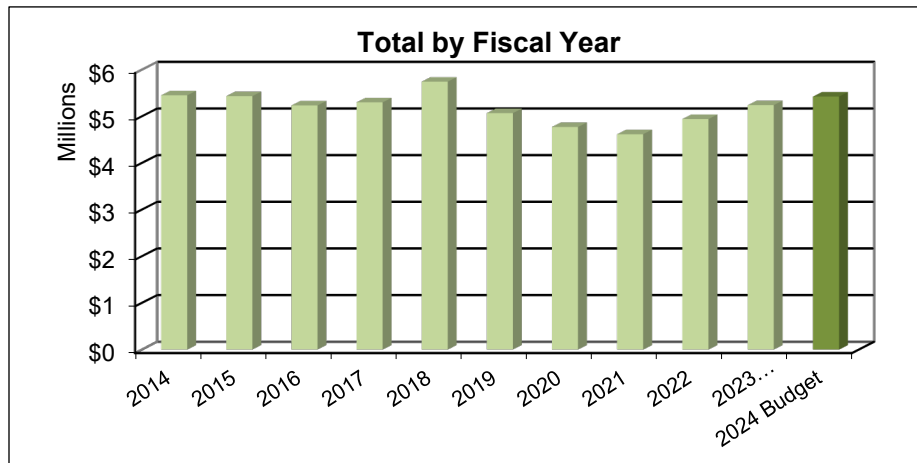
Fiscal Year	General Fund	Special Business District	Capital Improvement Fund	2009 & 2019 S.O. Debt Service	2014 G.O. Debt Service	Total All Funds	% Change from Prior Year
2014	5,584,654	428,244	2,890	1,082,694	0	7,098,482	10.2%
2015	5,568,826	417,427	2,938	1,041,304	1,030,854	8,061,349	13.6%
2016	5,778,041	437,183	3,208	1,067,099	1,128,977	8,414,509	4.4%
2017	6,404,536	519,513	3,004	1,072,503	1,054,474	9,054,030	7.6%
2018	6,164,146	462,515	3,417	1,091,599	1,370,274	9,091,952	0.4%
2019	6,203,177	466,390	2,620	1,116,084	1,174,081	8,962,351	-1.4%
2020	6,835,478	530,531	2,894	1,203,060	834,201	9,406,164	5.0%
2021	6,321,990	463,838	3,136	1,150,675	839,489	8,779,127	-6.7%
2022	7,090,542	580,822	3,061	1,194,146	989,144	9,857,716	12.3%
2023 Estimated	7,013,375	540,080	3,147	1,199,709	992,082	9,748,393	-1.1%
2024 Budget	7,351,815	587,744	3,000	1,233,830	1,020,283	10,196,672	4.6%
% of Funds 2024 Revenue	23.8%	91.8%	0.1%	68.8%	94.1%		

Description

The City levies an 8% gross receipts tax on utilities doing business within the City. This includes electric, telephone, gas, and water. The tax is passed through to customers by the utility companies and remitted to the City each subsequent month. This revenue is recorded in the General Fund.

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapter 9



Trend Analysis

Utility taxes are impacted by business activity, climatic conditions, commodity prices, technology changes, and regulated rates. Telephone receipts have fallen in recent years due to fewer landlines and more data services. Lower utility rates and mild weather have caused revenue in recent years to decline. In 2020 and 2021, electric and gas saw significant decreases due to diminished occupancy in downtown buildings due to the pandemic. In 2022 and 2023 revenue increased as the downtown area gradually resumed normal activity levels. 2024 revenue is projected to increase 3.5%.

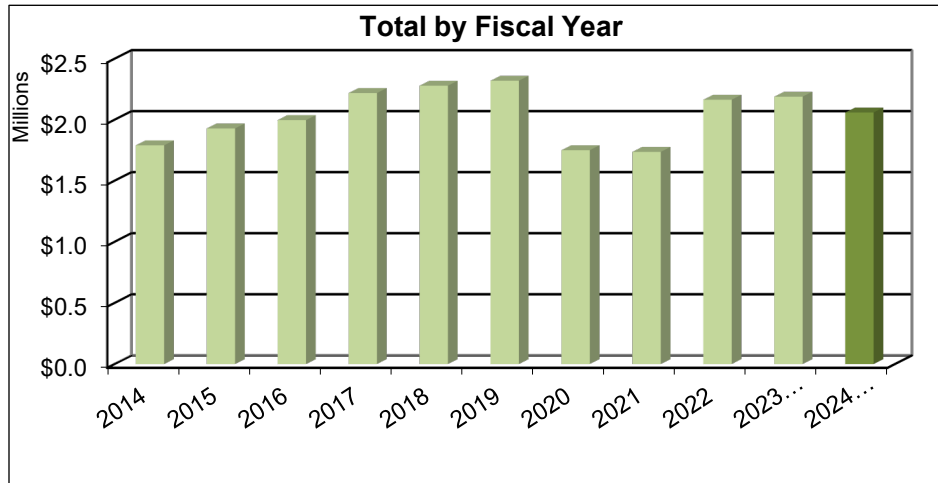
General Fund						% Change from Previous Year
Fiscal Year	Electric	Telephone	Gas	Water	Total Utilities	
2014	2,750,215	1,540,517	847,509	314,708	5,452,949	3.5%
2015	2,792,032	1,518,856	811,152	312,802	5,434,842	-0.3%
2016	2,716,125	1,553,676	609,875	356,242	5,235,919	-3.7%
2017	2,662,297	1,628,930	656,203	354,063	5,301,493	1.3%
2018	3,004,440	1,606,573	739,116	394,589	5,744,717	8.4%
2019	2,572,400	1,310,801	775,026	412,007	5,070,234	-11.7%
2020	2,412,118	1,328,486	638,504	394,823	4,773,930	-5.8%
2021	2,399,661	1,153,667	652,975	411,545	4,617,848	-3.3%
2022	2,682,595	1,079,332	723,946	457,572	4,943,445	7.1%
2023 Estimated	2,881,566	1,081,340	793,015	485,409	5,241,330	6.0%
2024 Budget	3,025,644	1,048,899	804,910	546,085	5,425,538	3.5%
% of Funds 2024 Revenue	9.3%	3.5%	2.6%	1.6%		

Description

This is revenue from on-street and lot parking, parking permits, and garage parking at the Bonhomme and Shaw Park parking structures. On-street parking spaces are enforced Monday through Friday from 8 am to 5 pm.

Authorization
State Statute
N/A

City Ordinance
Municipal Code Chapter 300



Trend Analysis

This revenue fluctuates due to parking usage and periodic increases in rates for parking permit and hourly parking. The last increase in hourly rates occurred in 2017 due to an effort to drive longer-term parkers to available lots and garages to free up on-street, convenient parking for local businesses. A portion of this revenue enhancement was offset by increased parking system costs, including the implementation of a mobile application. The City halted parking enforcement for 2 ½ months during the pandemic in 2020, and reduced activity resulted in significantly lower revenue continuing into 2021. Fiscal year 2024 is expected to decrease from 2023. Parking garage revenue continues to be below pre-pandemic level.

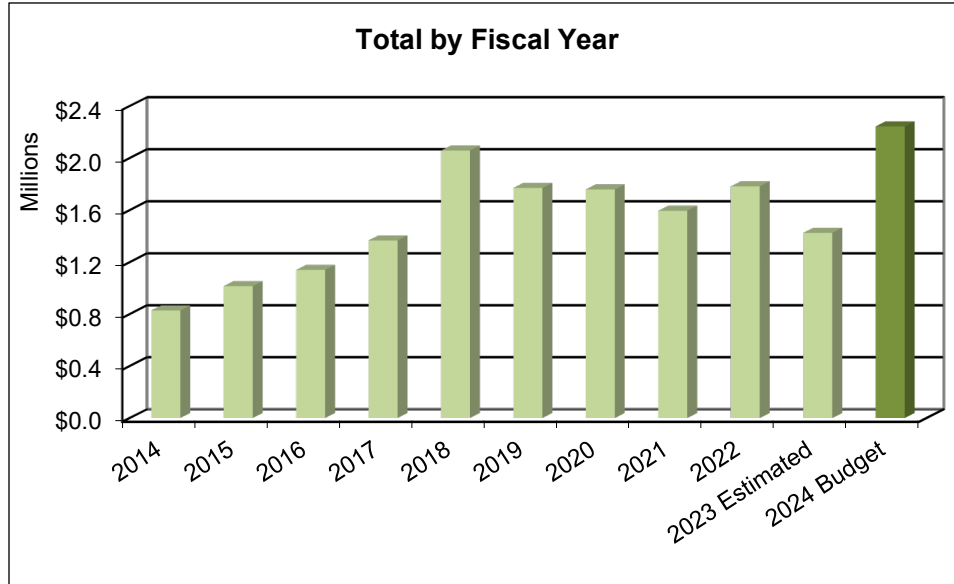
Fiscal Year	General Fund	% Change from Previous Year
2014	1,790,473	7.6%
2015	1,928,908	7.7%
2016	1,997,499	3.6%
2017	2,219,123	11.1%
2018	2,279,398	2.7%
2019	2,320,135	1.8%
2020	1,750,570	-24.5%
2021	1,736,967	-0.8%
2022	2,164,292	24.6%
2023 Estimated	2,189,414	1.2%
2024 Budget	2,059,538	-5.9%
% of Funds 2024 Revenue	7.1%	

Description

The City issues building and construction permits for activities associated with building and renovation within the City and other various permits. The fees for building permits are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application or at the time of permit approval.

Authorization
State Statute
79.450

City Ordinance
Municipal Code Chapter 5



Trend Analysis

Revenue collection from permits and fees have increased in recent years due to growth in economic development activity in the City for both residential and commercial developments. A fee increase also occurred mid-2017 which increased revenue. Fiscal year 2023 will still have development activity but at about the same level as 2022. In 2024, we are expecting to see an increase in revenue due to new development projects.

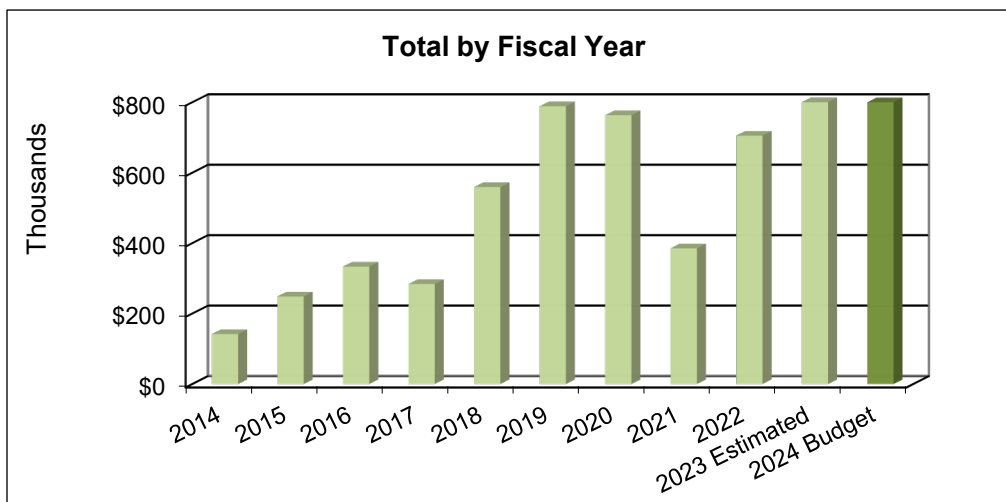
Fiscal Year	General Fund	% Change from Previous Year
2014	827,729	30.0%
2015	1,014,915	22.6%
2016	1,140,171	12.3%
2017	1,366,620	19.9%
2018	2,057,461	50.6%
2019	1,770,404	-14.0%
2020	1,758,399	-0.7%
2021	1,594,734	-9.3%
2022	1,782,325	11.8%
2023 Estimated	1,424,812	-20.1%
2024 Budget	2,243,220	57.4%
% of Funds 2024 Revenue	4.6%	

Description

Authorization
State Statute
N/A

Pursuant to City policy, the City invests in approved instruments in a manner which will provide maximum security, protecting the principal as a primary goal, while meeting the daily cash flow demands of the City. Operating investments are handled internally, and earnings are distributed among all budgeted City funds.

City Ordinance
City Charter



Trend Analysis

Most City investments are short-term and are often tied to the Federal Fund Rate. Investment rates and fund balances available for investment cause the revenue to fluctuate. Beginning in 2015 and then again in 2019, the City had bond funds on hand increasing the available funds for investment until funds are spent. However, 2020 began a significant decrease in available interest rates which continued into 2022. In 2023, the City saw interest rates increase, and our interest revenue has increased as well. The City's average yield is increasing as investments with lower rates mature and funds are reinvested at significantly higher rates. Our fiscal year 2024 investment income anticipates a slowing down of the investment market.

Fiscal Year	General Fund	Special Revenue	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Debt Service Funds	Total All Funds	% Change from Previous Year
2014	91,501	1,739	11,771	16,282	0	20,391	141,684	-24.1%
2015	103,894	1,403	15,044	28,011	0	100,124	248,476	75.4%
2016	164,738	1,707	21,738	30,426	0	114,772	333,380	34.2%
2017	109,681	2,642	33,127	35,365	0	103,096	283,911	-14.8%
2018	298,807	4,763	80,170	73,998	0	101,430	559,168	97.0%
2019	395,907	5,433	140,667	98,284	0	148,383	788,674	41.0%
2020	328,468	3,916	127,965	134,871	35,144	132,903	763,267	-3.2%
2021	179,490	1,893	76,369	74,236	33,220	19,955	385,165	-49.5%
2022	532,539	2,695	77,364	60,867	15,458	16,222	705,145	83.1%
2023 Estimated	539,838	9,043	255,932	192,296	34,789	51,001	1,082,899	53.6%
2024 Budget	540,000	4,367	255,932	191,202	10,000	50,954	1,052,455	-2.8%
% of Funds 2024 Revenue	1.7%	1.3%	10.0%	3.4%	2.4%	1.5%		

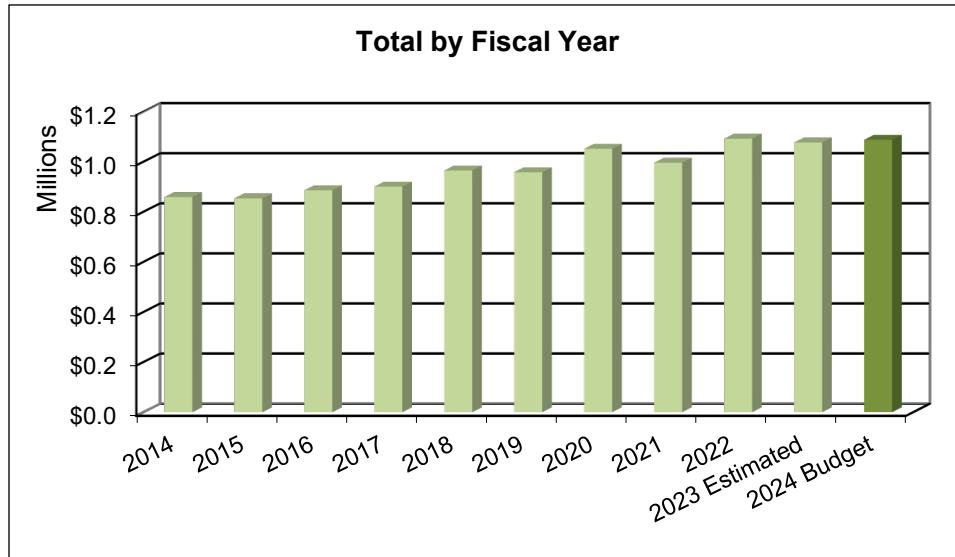
Description

St. Louis County levies a property tax for street and bridge maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

Authorization

State Statute
N/A

City Ordinance
N/A



Trend Analysis

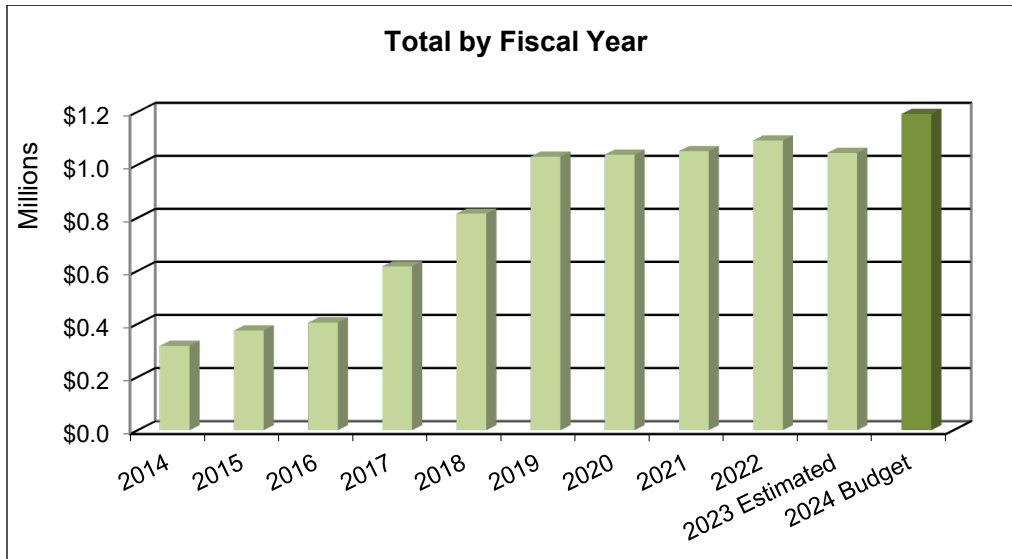
This tax is based on the St. Louis County tax rate and is applied to the City’s assessed valuation. Distributions received from the County closely follow changes in the City’s assessed values, adjusted for the level of delinquent payments and successful protests. The City anticipates the revenue from this source to increase slightly in 2024 due to growth in assessed valuations.

Fiscal Year	Capital Improvement Fund	% Change from Previous Year
2014	859,090	1.0%
2015	853,654	-0.6%
2016	886,065	3.8%
2017	900,496	1.6%
2018	964,884	7.2%
2019	957,829	-0.7%
2020	1,051,900	9.8%
2021	995,998	-5.3%
2022	1,092,096	9.6%
2023 Estimated	1,076,747	-1.4%
2024 Budget	1,087,514	1.0%
% of Funds 2024 Revenue	18.9%	

Description

The City participates in several shared service or cooperative agreements between other municipalities, the school district, and various related entities. Each agreement specifies the amount of reimbursement to the City in each area of these staffing costs.

Authorization
 State Statute
 N/A
 City Ordinance
 Agreement



Trend Analysis

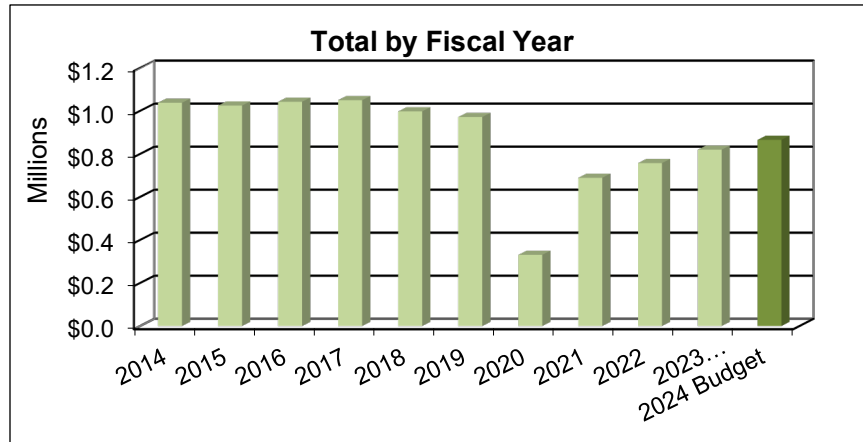
A portion of these agreements for staff reimbursements have been in place for many years such as the police officers assigned as school resource officers with the School District of Clayton, an instructor at the St. Louis County Police Academy and assigned personnel to the Regional Computer Crime Education and Enforcement Group. Other agreements are more recent such as the shared recreation inclusion coordinator, a shared fire training officer, and technology services provided to the cities of Brentwood and Richmond Heights. These reimbursements will have steady growth as reimbursed staff costs increase.

Fiscal Year	Technology Services	Police	Fire	Parks & Recreation	CCF	Total	% Change from Previous Year
2014	0	317,180	0	0	0	317,180	0.9%
2015	0	375,137	0	0	0	375,137	18.3%
2016	0	404,913	0	0	0	404,913	7.9%
2017	136,158	420,336	55,588	4,539	0	616,622	52.3%
2018	241,020	442,259	86,798	45,674	0	815,751	32.3%
2019	438,852	442,419	81,737	67,794	0	1,030,803	26.4%
2020	500,990	362,784	88,297	86,195		1,038,266	0.7%
2021	550,760	325,400	92,484	82,769		1,051,413	1.3%
2022	579,167	321,009	109,104	82,516		1,091,796	3.8%
2023 Estimated	574,415	263,809	105,472	101,235		1,044,931	-4.3%
2024 Budget	585,000	382,779	119,571	104,830		1,192,180	14.1%
% of Funds 2024 Revenue	1.9%	0.9%	0.3%	0.3%	0.0%		

Description

The City collects recreational fees for the Shaw Park Aquatic Center, Tennis Center, and for programs, rentals, facilities and events. Periodic fee surveys are conducted to ensure program charges are in line with surrounding communities. These fees recover portion of cost to provide these services, with the General Fund supporting the remainder of the costs.

Authorization
 State Statute
 N/A
 City Ordinance
 City Charter



Trend Analysis

Variations in revenue collections from parks and recreation fees occur when the City implements new rates or offers additional or fewer classes, when facilities are unavailable for rental due to renovations, and with weather fluctuations for outdoor activities. The Ice Rink was closed beginning in 2020 in preparation for construction of a new facility, but this project is currently on hold for future review. The 2020 and 2021 revenue were significantly impacted by the pandemic which caused facility closures, capacity limitations and membership cancellations. Increased levels of programming are planned for 2023, although pre-pandemic revenue levels are not yet anticipated. Small fee increases were reflected in the 2023 budget. For 2024, we expect about 5.6% increase in fee revenue due to an increase demand for services.

Fiscal Year	General Fund	% Change from Previous Year
2014	1,038,084	11.4%
2015	1,024,887	-1.3%
2016	1,042,642	1.7%
2017	1,050,057	0.7%
2018	997,971	-5.0%
2019	971,692	-2.6%
2020	330,932	-65.9%
2021	689,233	108.3%
2022	757,666	9.9%
2023 Estimated	819,856	8.2%
2024 Budget	865,591	5.6%
% of Funds 2024 Revenue	2.7%	

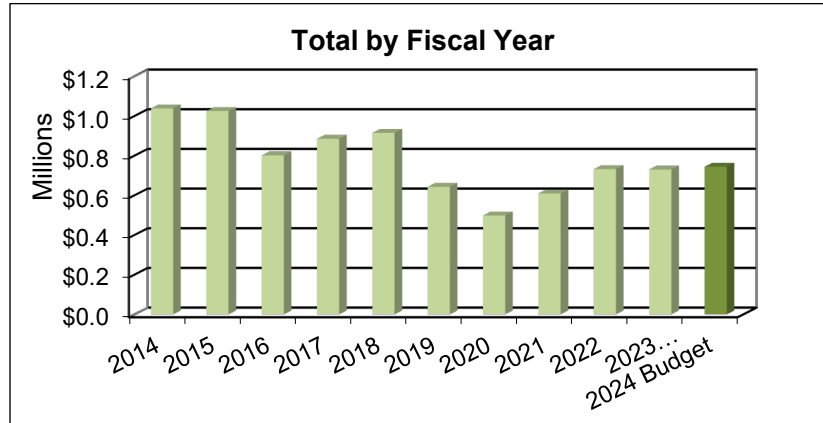
Description

This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking violations and fines issued by parking enforcement officers.

Authorization

State Statute
479.050
479.260

City Ordinance
Municipal Code Chapter 7



Trend Analysis

Revenue from this source varies depending on the number of traffic and parking violations that occur. Municipal court fines have declined over the last several years due to a lower number of violations and changes in state law and court rules. Revenue from parking violations grew when the fines and delinquent penalties were increased in 2017 to guide more parkers to off-street parking. Recent years have shown a reduction in fine revenue due to better parking compliance. 2020 and 2021 had significant reductions in revenue related to non-enforcement of parking for 2 ½ months in 2020 and business activity in the area continuing into 2021. Court activity was also lower during the pandemic but has returned to normal. This revenue is expected to increase for 2024.

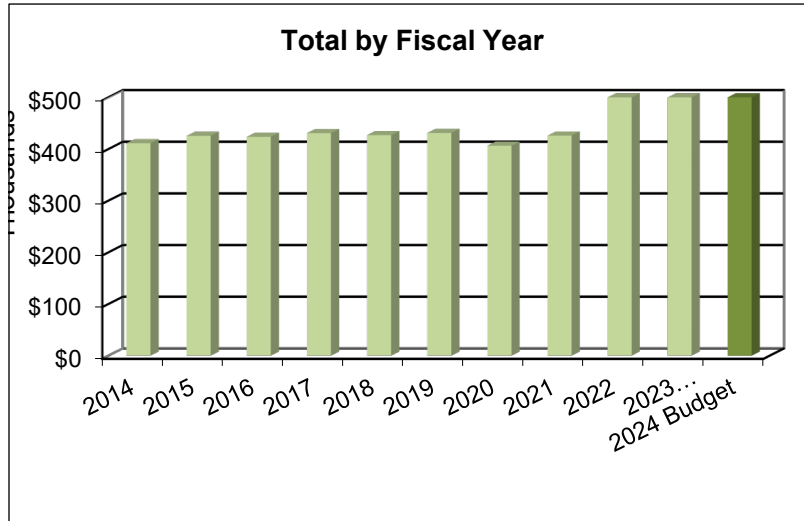
Fiscal Year	General Fund	% Change from Previous Year
2014	1,038,084	11.4%
2015	1,024,887	-1.3%
2016	801,320	-21.8%
2017	885,091	10.5%
2018	914,697	3.3%
2019	642,880	-29.7%
2020	498,239	-22.5%
2021	609,310	22.3%
2022	731,987	20.1%
2023 Estimated	729,805	-0.3%
2024 Budget	744,400	2.0%
% of Funds 2024 Revenue	2.4%	

Description

The State of Missouri imposes and collects a twenty-four-and-a half-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City’s population to the total state population. Gasoline tax revenue must be used for road and bridge maintenance.

Authorization
 State Statute
 142.345

City Ordinance
 Municipal Code Chapter 9



Trend Analysis

Gasoline tax revenue varies directly with the number of gallons purchased. Therefore, the change in revenue is a function of usage, not of fuel price. This revenue is also based on the City’s population in relation to that of the state of Missouri. The 2020 pandemic caused a reduction in fuel usage and resulting revenue, which began recovery in 2021. Projections for 2023 include higher usage and a small amount of additional revenue due to the state increasing the fuel tax and the City will receive a portion of that increase over each of the next five years.

Fiscal Year	General Fund	% Change from Previous Year
2014	411,273	-1.2%
2015	425,485	3.5%
2016	423,669	-0.4%
2017	430,796	1.7%
2018	426,867	-0.9%
2019	431,088	1.0%
2020	406,380	-5.7%
2021	426,007	4.8%
2022	505,327	18.6%
2023 Estimated	576,435	14.1%
2024 Budget	593,728	3.0%
% of Funds 2024 Revenue	1.9%	

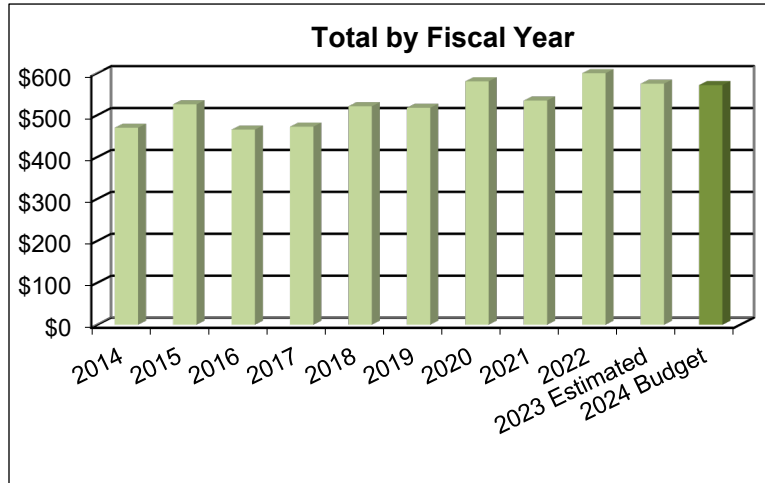
Description

The City collects revenue for ambulance service calls. Fees are charged depending on the type of medical services that are provided on each call, along with a standard fee per mile for transportation.

Authorization

State Statute
67.300.1
208.223.1
190.803.1

City Ordinance
Municipal Code Chapter 205



Trend Analysis

The level of revenue the City receives from this source depends on the demand for medical services and ambulance transportation which result in annual revenue fluctuations. Fee increases and participation in a new program that allows for additional reimbursement for Medicaid patients resulted in increased revenue beginning in 2020. The City experienced decreased activity during the pandemic, due to lower daytime population in the business community causing less traffic in the area and fewer people in the downtown office buildings, these revenues have returned to normal as people have returned to pre-pandemic activities. In 2024, the City is expecting a small fluctuation in revenue due to medical services demand.

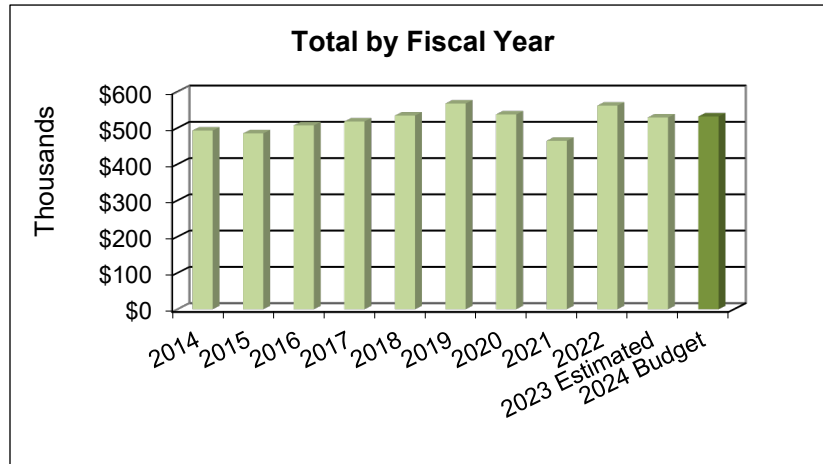
Fiscal Year	General Fund	% Change from Previous Year
2014	469,936	25.0%
2015	525,786	11.9%
2016	465,468	-11.5%
2017	472,501	1.5%
2018	521,199	10.3%
2019	517,570	-0.7%
2020	580,693	12.2%
2021	534,864	-7.9%
2022	605,248	13.2%
2023 Estimated	575,000	-5.0%
2024 Budget	571,700	-0.6%
% of Funds 2024 Revenue	1.9%	

Description

The City charges businesses located within Clayton an annual license fee based on gross sales or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. These fees are collected annually.

Authorization
 State Statute
 94.270

City Ordinance
 Municipal Code Chapters 3 &16



Trend Analysis

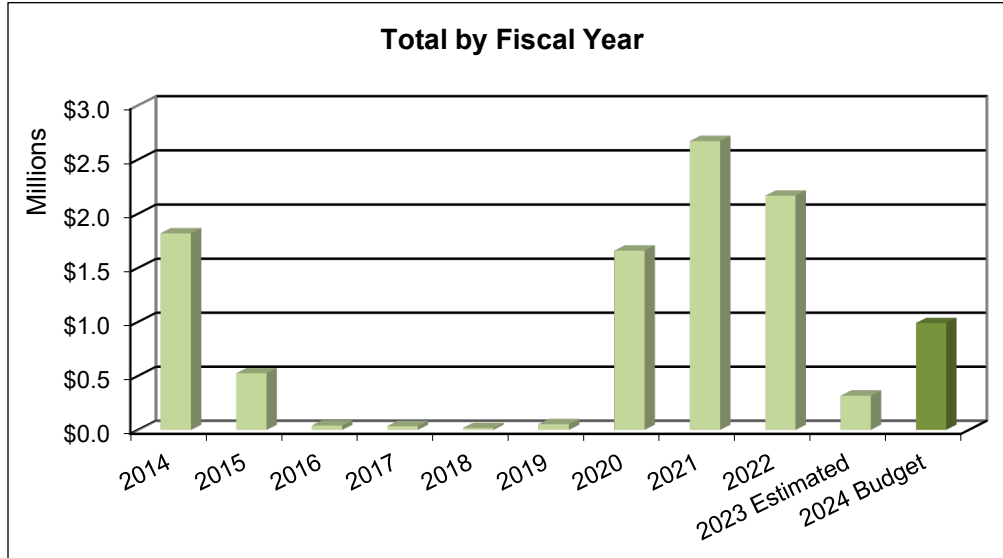
Change in this revenue source is based on commercial retail growth and occupancy rates. Economic activity has decreased, and a small amount of business sites are vacant due to the pandemic in 2020. The 2023 projection is expected to increase slightly over the estimated 2023 level but remain below the 2019 level, which is the last full year of normal activity. In 2024, we are expecting to see a 0.5% increase in revenue.

Fiscal Year	General Fund	% Change from Previous Year
2014	492,992	-6.4%
2015	485,121	-1.6%
2016	507,344	4.6%
2017	517,966	2.1%
2018	534,315	3.2%
2019	567,437	6.2%
2020	537,378	-5.3%
2021	464,586	-13.5%
2022	561,716	20.9%
2023 Estimated	528,974	-5.8%
2024 Budget	531,803	0.5%
% of Funds 2024 Revenue	1.7%	

Description

The City utilizes federal grants to partially fund various capital improvement projects and a small amount for operational items such as specific grants for directed police enforcement. Recent years have also included federal grants for pandemic assistance.

Authorization
 State Statute
 N/A
 City Ordinance
 N/A



Trend Analysis

Federal grant revenue varies from year-to-year and is directly related to the projects in progress each year. This source of revenue is also dependent on the availability of federal funds. Revenue has been at lower levels recently due to fewer projects qualifying for federal funds, and most of the City streets where federal funding is available have already been renovated. In 2020, the City received a Coronavirus Aid, Relief, and Economic Security Act (CARES), and in 2021 and 2022 the City received funds from the American Rescue Plan Act (ARPA). In 2024, the City is expecting to receive grant funding for a few projects, the largest of them being the resurfacing of the Central Business District.

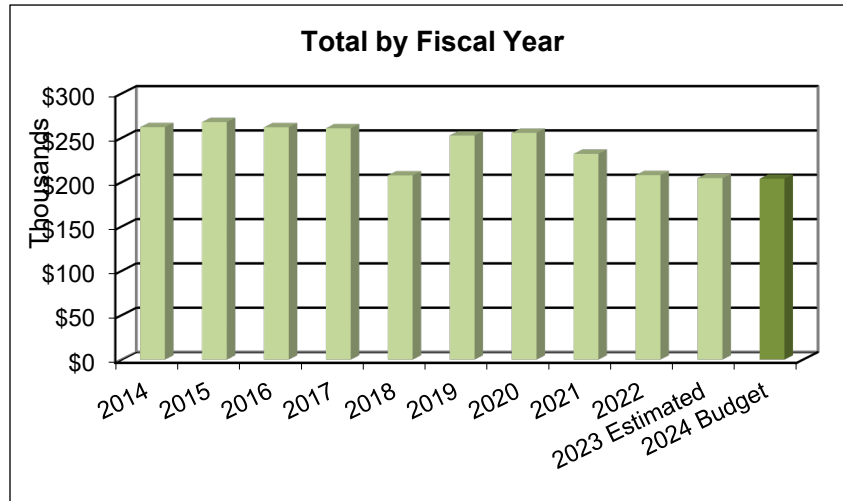
Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Total All Funds	% Change from Previous Year
2014	111,269	0	1,707,947	0	1,819,216	-42.5%
2015	34,478	0	489,679	0	524,157	-71.2%
2016	16,622	0	22,899	0	39,521	-92.5%
2017	11,528	0	22,700	0	34,228	-13.4%
2018	16,567	0	0	0	16,567	-51.6%
2019	7,863	0	44,494	0	52,358	216.0%
2020	1,164,820	39,091	455,836	0	1,659,747	3,070.0%
2021	1,829,586	15,189	85,611	739,847	2,670,233	60.9%
2022	1,764,968	199,192	0	202,575	2,166,736	-18.9%
2023 Estimated	50,063	221,081	45,000	0	316,144	-85.4%
2024 Budget	23,583	0	0	965,535	989,118	212.9%
% of Funds 2024 Revenue	0.2%	3.8%	0.8%	0.0%		

Authorization
 State Statute
 94.270

City Ordinance
 Municipal Code Chapter 9

Description

All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is owed. Charter Communications and AT&T are the major providers of these services to the residents of Clayton.



Trend Analysis

This revenue source is dependent on cable television usage and rates. This revenue source experienced significant growth several years ago but recently this growth has lessened due to changing lifestyle choices related to television service subscriptions. This revenue is expected to continue to decline further beginning in 2022 as recent state legislation reduces the fee by 0.5% each year until it reaches 2.5%.

Fiscal Year	General Fund	% Change from Previous Year
2014	262,125	6.6%
2015	267,938	2.2%
2016	262,048	-2.2%
2017	260,866	-0.5%
2018	207,722	-20.4%
2019	252,756	21.7%
2020	255,743	1.2%
2021	232,058	-9.3%
2022	207,978	-10.4%
2023 Estimated	204,656	-1.6%
2024 Budget	204,052	-0.3%
% of Funds 2024 Revenue	0.7%	

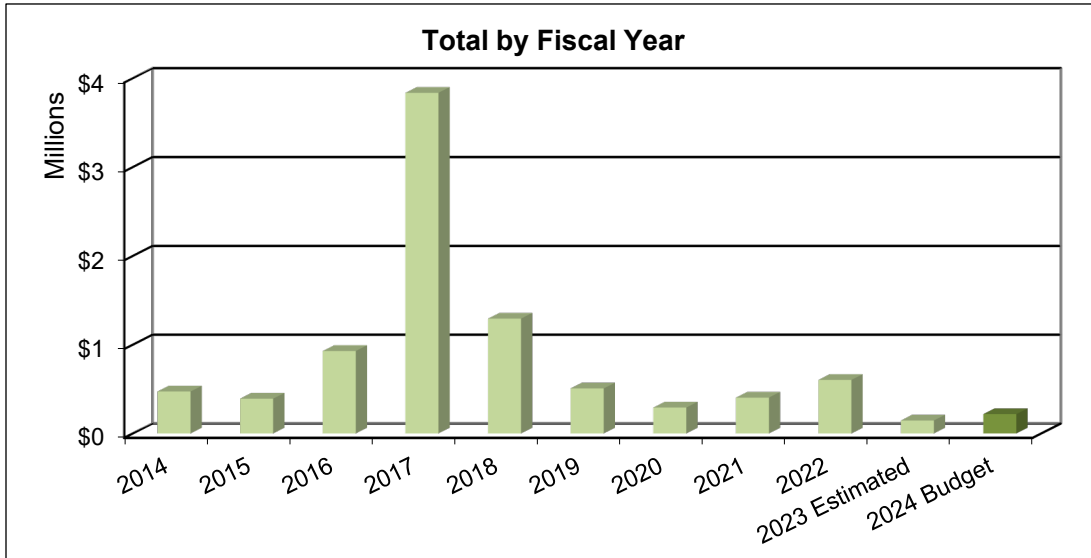
Description

The City utilizes state and local grants to fund portions of capital improvement projects and other smaller projects and reimbursements. The City also receives donations for certain projects.

Authorization

State Statute
479.050
479.260

City Ordinance
Municipal Code Chapter 7



Trend Analysis

The City utilizes donations from state and local grants as funding sources. Revenue from these sources varies directly with the projects scheduled each year, as well as the availability of funding. The large spike in revenue in 2013 is partly attributable to an up-front payment of a long-term lease and other tenant costs of \$5.3 million used toward the renovation of a City building. The City has been the recipient of large corporate and personal donations through the Clayton Community Foundation which has funded park projects which has become a substantial source of project revenue. The largest donation for a project in 2017/2018 also included ongoing revenue of approximately \$100,000 per year for maintenance of the project. 2024 revenue includes grants and donations for various smaller projects.

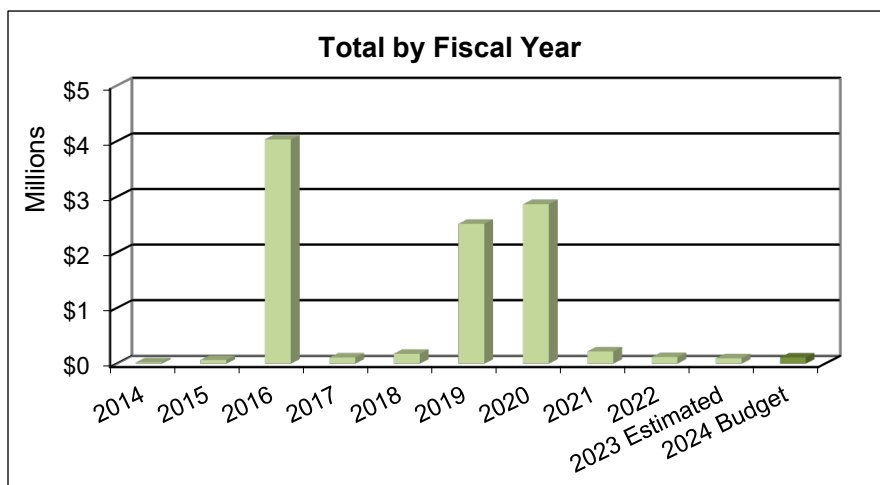
Fiscal Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Total All Funds	% Change from Previous Year
2014	49,876	16,600	4,177	402,426	0	473,079	100.0%
2015	57,742	0	1,685	332,897	0	392,324	-17.1%
2016	69,183	0	19,298	840,788	0	929,269	136.9%
2017	83,214	0	29,721	3,722,720	0	3,835,655	312.8%
2018	235,245	0	119,672	939,365	0	1,294,282	-66.3%
2019	194,957	0	50,598	262,192	0	507,747	-60.8%
2020	234,738	0	23,071	34,324	0	292,133	-42.5%
2021	193,470	0	21,963	188,751	0	404,183	38.4%
2022	156,808	0	25,659	420,797	0	603,264	49.3%
2023 Estimated	125,950	0	20,235	0	0	146,185	-75.8%
2024 Budget	197,962	0	20,235	0	0	218,197	49.3%
% of Funds 2024 Revenue	0.4%	0.0%	0.8%	0.0%	0.0%		

Description

Authorization
State Statute
N/A

The City of Clayton routinely receives funds for the disposal of vehicles and equipment as these items are replaced. On an infrequent basis, larger assets such as buildings or land are sold.

City Ordinance
City Charter



Trend Analysis

The Equipment Replacement Fund routinely records proceeds from the sale of assets due to scheduled replacements of vehicles and equipment. The General Fund revenue records proceeds from the sale of smaller items. The Capital Improvement Fund includes this source of revenue only when large capital assets such as land or buildings are sold. Three downtown properties have been sold in the last few years for development projects: a parking lot in 2016 where the proceeds were split between the Capital Improvement Fund and the Equipment Replacement Fund; the prior police headquarters in 2019; and a parking lot in 2020. The City owns few underutilized properties at this time, therefore this trend is unlikely to continue.

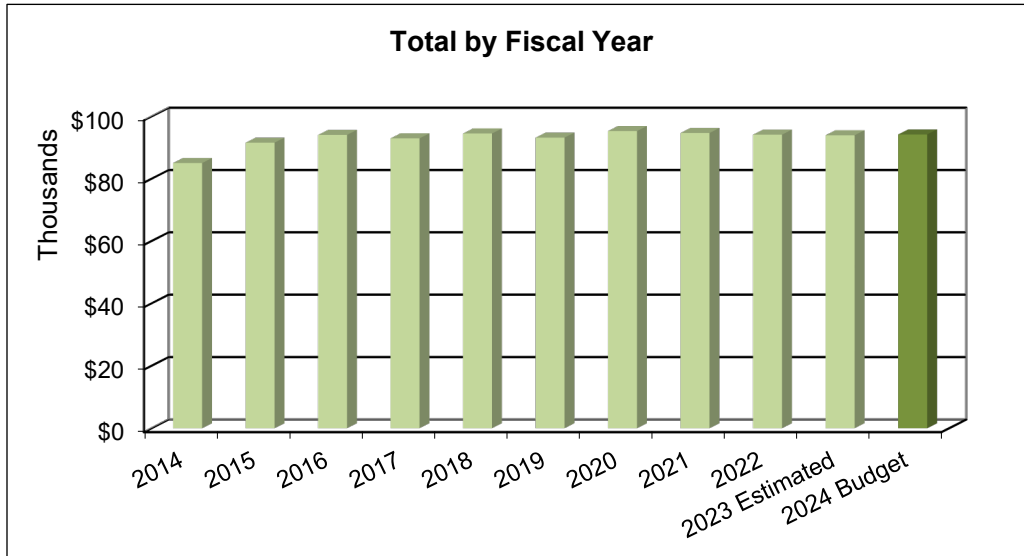
Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2014	1,562	20,207	0	21,769	46.0%
2015	547	64,108	0	64,655	197.0%
2016	25	1,776,422	2,255,783	4,032,231	6136.5%
2017	3,309	106,700	0	110,009	-97.3%
2018	1,121	175,459	0	176,580	60.5%
2019	2,809	138,130	2,374,507	2,515,446	1324.5%
2020	2,329	240,700	2,624,575	2,867,604	14.0%
2021	726	203,275	14,050	218,051	-92.4%
2022	207	118,800	0	119,007	-45.4%
2023 Estimated	1,595	94,000	0	95,595	-19.7%
2024 Budget	600	109,922	0	110,522	15.6%
% of Funds 2024 Revenue	0.0%	3.7%	0.0%		

Authorization
 State Statute
 249.422

Description

Clayton residents approved an annual fee of \$28.00 per covered property to create a fund to reimburse property owners for qualified sewer lateral repairs. These residential properties must have six or fewer dwelling units to be eligible for this program.

City Ordinance
 Municipal Code Chapter 5



Trend Analysis

This revenue has fluctuated slightly in the past due to condominium associations being determined to not be eligible for the sewer lateral repair program. This resulted in refunds, fewer eligible properties paying the fee and slightly lower revenue received from this source. Revenue for 2024 is expected to have a slight increase from 2023.

Fiscal Year	Sewer Lateral Fund	% Change from Previous Year
2014	85,075	-1.9%
2015	91,617	7.7%
2016	94,107	2.7%
2017	93,013	-1.2%
2018	94,572	1.7%
2019	93,235	-1.4%
2020	95,343	2.3%
2021	94,731	-0.6%
2022	94,184	-0.6%
2023 Estimated	94,000	-0.2%
2024 Budget	94,250	0.3%
% of Funds 2024 Revenue	96.1%	

Personnel

Full-Time Positions

Personnel	2022 Budgeted	2023 Budgeted	2024 Proposed
Administrative Services			
<u>City Manager's Office</u>			
City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Marketing and Communications Specialist	0.50	0.50	-
Communications Manager	-	0.50	-
Assistant City Manager	0.50	0.50	0.50
Total City Manager's Office	3.00	3.50	2.50
<u>Economic Development</u>			
Director of Economic Development	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50
Total Economic Development	1.50	1.50	1.50
<u>Communications</u>			
Communications Manager	-	-	0.50
Marketing and Communications Specialist	-	-	0.50
Total Communications	-	-	1.00
<u>Events</u>			
Events Specialist	-	-	-
Marketing and Communications Specialist	0.50	-	-
Communications Manager	-	0.50	0.50
Total Events	0.50	0.50	0.50
<u>Parking Control</u>			
Parking Control Supervisor	1.00	1.00	1.00
Parking Ambassador	2.00	2.00	2.00
Total Parking Control	3.00	3.00	3.00
<u>Finance</u>			
Director of Finance and Administration	1.00	-	-
Director of Finance	-	1.00	1.00
Assistant Finance Director	1.00	1.00	1.00
Senior Accountant	1.00	1.00	-
Lead Payroll & Accounts Payable Administrator	-	-	1.00
Accountant	1.00	1.00	2.00
Fiscal Specialist	2.00	2.00	1.00
Total Finance	6.00	6.00	6.00
<u>Human Resources</u>			
Human Resources Manager	1.00	1.00	1.00
Human Resources Generalist	1.00	1.00	1.00
Total Human Resources	2.00	2.00	2.00
<u>Technology Services</u>			
Director of Technology Services	1.00	1.00	1.00
Asst. Director of Technology Services	1.00	1.00	1.00
Associate Network Engineer	-	1.00	2.00
Network Engineer	2.00	2.00	1.00
Applications Specialist	0.75	-	-
IT Support Supervisor	1.00	1.00	1.00
IT Support Specialist	2.00	2.00	3.00
Total Technology Services	7.75	8.00	9.00
<u>Municipal Court</u>			
Court Administrator	1.00	1.00	1.00
Court Assistant	1.00	1.50	1.50
Total Municipal Court	2.00	2.50	2.50
Total Administrative Services	25.75	27.00	28.00

Personnel	2022 Budgeted	2023 Budgeted	2024 Proposed
Planning & Development Services			
Director of Planning & Development	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.50
Principal Planner	1.00	-	-
Planner	-	1.00	1.00
Building Inspector I	3.00	2.00	-
Building Inspector	-	-	1.00
Multidisciplinary Inspector	-	1.00	2.00
Building Inspector II	1.00	1.00	-
Senior Building Inspector	-	-	1.00
Planning Technician	-	-	1.00
Permit Technician	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	-
Total Planning & Development Services	10.00	10.00	10.50
Police			
Chief of Police	1.00	1.00	1.00
Captain	2.00	2.00	2.00
Lieutenant	3.00	3.00	3.00
Sergeant	5.00	5.00	5.00
Detective	5.00	5.00	5.00
Police Officer	33.00	33.00	34.00
Police Administrative Supervisor	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Forensic Examination Coordinator	1.00	1.00	1.00
Prosecutor Assistant/Police Clerk	1.00	1.00	1.00
Data Analyst	1.00	1.00	1.00
Total Police	54.00	54.00	55.00
Fire			
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Battalion Chief/Shared Training Officer	1.00	1.00	1.00
Captain	6.00	6.00	6.00
Lieutenant	3.00	3.00	3.00
Firefighter/Paramedic	26.00	26.00	26.00
Firefighter/EMT	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Total Fire	43.00	43.00	43.00

Personnel	2022 Budgeted	2023 Budgeted	2024 Proposed
Public Works			
<u>Engineering</u>			
Director of Public Works	1.00	1.00	1.00
Assistant Director - PW, Fleet & Facilities	1.00	1.00	-
Assistant Public Works Director	-	-	1.00
Assistant Director - PW, Eng & Operations	-	-	-
Principal Civil Engineer	1.00	1.00	1.00
Civil Engineer	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Total Engineering	6.00	6.00	6.00
<u>Street Maintenance</u>			
Streets Superintendent	1.00	-	-
Public Works Superintendent	-	1.00	-
Superintendent - Public Works	-	-	1.00
City Forester	2.00	2.00	2.00
Foreman I	1.00	1.00	-
Foreman	-	-	1.00
Municipal Service Worker II	3.00	3.00	-
Municipal Services Technician II	-	-	3.00
Municipal Service Worker I	6.00	6.00	-
Municipal Services Technician I	-	-	6.00
Total Street Maintenance	13.00	13.00	13.00
<u>Facility Maintenance</u>			
Foreman I	1.00	1.00	-
Foreman	-	-	1.00
Facility Maintenance Worker II	1.00	1.00	-
Municipal Services Technician II	-	-	1.00
Facility Maintenance Worker I	1.00	1.00	-
Municipal Services Technician I	-	-	1.00
Total Facility Maintenance	3.00	3.00	3.00
<u>Fleet Maintenance</u>			
Foreman II	1.00	1.00	-
Mechanic Foreman	-	-	1.00
Mechanic	2.00	2.00	-
Fleet Mechanic	-	-	2.00
Total Fleet Maintenance	3.00	3.00	3.00
<u>Parking Operations & Maintenance</u>			
Foreman II	1.00	1.00	-
Municipal Services Technician II	-	-	1.00
Total Parking - Operations & Maintenance	1.00	1.00	1.00
<u>Street Lighting</u>			
Foreman I	1.00	1.00	-
Foreman	-	-	1.00
Total Street Lighting	1.00	1.00	1.00
Total Public Works	27.00	27.00	27.00

Personnel	2022 Budgeted	2023 Budgeted	2024 Proposed
Parks & Recreation			
<u>Recreation</u>			
Director of Parks & Recreation	1.00	1.00	1.00
Recreation Manager	1.00	-	-
Recreation Superintendent	-	1.00	-
Superintendent - Recreation	-	-	1.00
Recreation Supervisor - Athletics/Facilities	1.00	1.00	1.00
Community Recreation Supervisor	0.50	0.50	-
Recreation Supervisor - Community Services	-	-	0.50
Community Outreach Specialist	-	-	-
Aquatics Supervisor	0.25	0.25	-
Recreation Supervisor - Aquatics	-	-	0.25
Inclusion Services Coordinator	1.00	1.00	-
Administrative Specialist II	1.00	1.00	-
Administrative Professional I	-	-	1.00
Recreation Assistant - Sports	1.00	1.00	-
Recreation Assistant Supervisor - Athletics/Facilities	-	-	1.00
Total Recreation	6.75	6.75	5.75
<u>Park Operations</u>			
Parks Superintendent	1.00	1.00	-
Superintendent - Parks	-	-	1.00
Foreman I	1.00	1.00	-
Foreman	-	-	1.00
Horticulturist	1.00	1.00	1.00
Field Technician	1.00	1.00	-
Parks Field Technician	-	-	1.00
Municipal Service Worker II	1.00	1.00	-
Municipal Services Tech II	-	-	1.00
Municipal Service Worker I	4.00	4.00	-
Municipal Services Technician I	-	-	3.00
Total Park Operations	9.00	9.00	8.00
<u>Clayton Community Foundation</u>			
Community Outreach Specialist	-	-	-
Foundation Administrator	1.00	1.00	1.00
Total Clayton Community Foundation	1.00	1.00	1.00
Total Parks & Recreation	16.75	16.75	14.75
1 Total Full-Time Employees	176.50	177.75	178.25

¹ Some full-time positions are split between the City of Clayton and the Clayton Recreation, Sports and Wellness Commission (CRSWC). The portion related to CRSWC is not included in these schedules.

FY 2023 Full-Time Staffing Summary

Department	2023	Positions Reduced in 2024	Positions Added for 2024	2024	Variance 2024 vs 2023	
Administrative Services						
City Manager's Office	3.50	0.00	0.00	2.50	-1.00	<i>a</i>
Economic Development	1.50	0.00	0.00	1.50	0.00	
Communications	0.00	0.00	1.50	1.00	1.00	<i>a</i>
Events	0.50	0.00	0.00	0.50	0.00	
Parking Control	3.00	0.00	0.00	3.00	0.00	
Finance	6.00	0.00	0.00	6.00	0.00	
Human Resources	2.00	0.00	0.00	2.00	0.00	
Technology Services	8.00	0.00	1.00	9.00	1.00	<i>b</i>
Municipal Court	2.50	0.00	0.00	2.50	0.00	
Planning & Development Services	10.00	0.00	0.50	10.50	0.50	<i>c</i>
Police	54.00	0.00	1.00	55.00	1.00	<i>d</i>
Fire	43.00	0.00	0.00	43.00	0.00	
Public Works						
Engineering	6.00	0.00	0.00	6.00	0.00	
Street Maintenance	13.00	0.00	0.00	13.00	0.00	
Facility Maintenance	3.00	0.00	0.00	3.00	0.00	
Fleet Maintenance	3.00	0.00	0.00	3.00	0.00	
Parking Operations	1.00	0.00	0.00	1.00	0.00	
Street Lighting	1.00	0.00	0.00	1.00	0.00	
Parks & Recreation						
Recreation	6.75	-1.00	0.00	5.75	-1.00	<i>e</i>
Park Operations	9.00	-1.00	0.00	8.00	-1.00	<i>f</i>
Clayton Community Foundation	1.00	0.00	0.00	1.00	0.00	
Total Full-Time Positions	<u><u>177.75</u></u>	-2.00	4.00	<u><u>178.25</u></u>	0.50	

Notes: Variance 2024 vs 2023

- a* Communications staff were reassigned to a new department budget.
- b* Technologies Service added an IT Support Specialist position
Technologies Service reclassified a Network Engineer position to an Associate Network Engineer
- c* Planning added a Plans Examiner Position.
Planning reclassified a Building Inspector 1 position to a Multidisciplinary Inspector position
- d* PD added a new School Resource Officer
- e* Recreation reduced the number of the Inclusion Services Coordinator position
- f* Park Operations reduced the number of Municipal Service Worker I

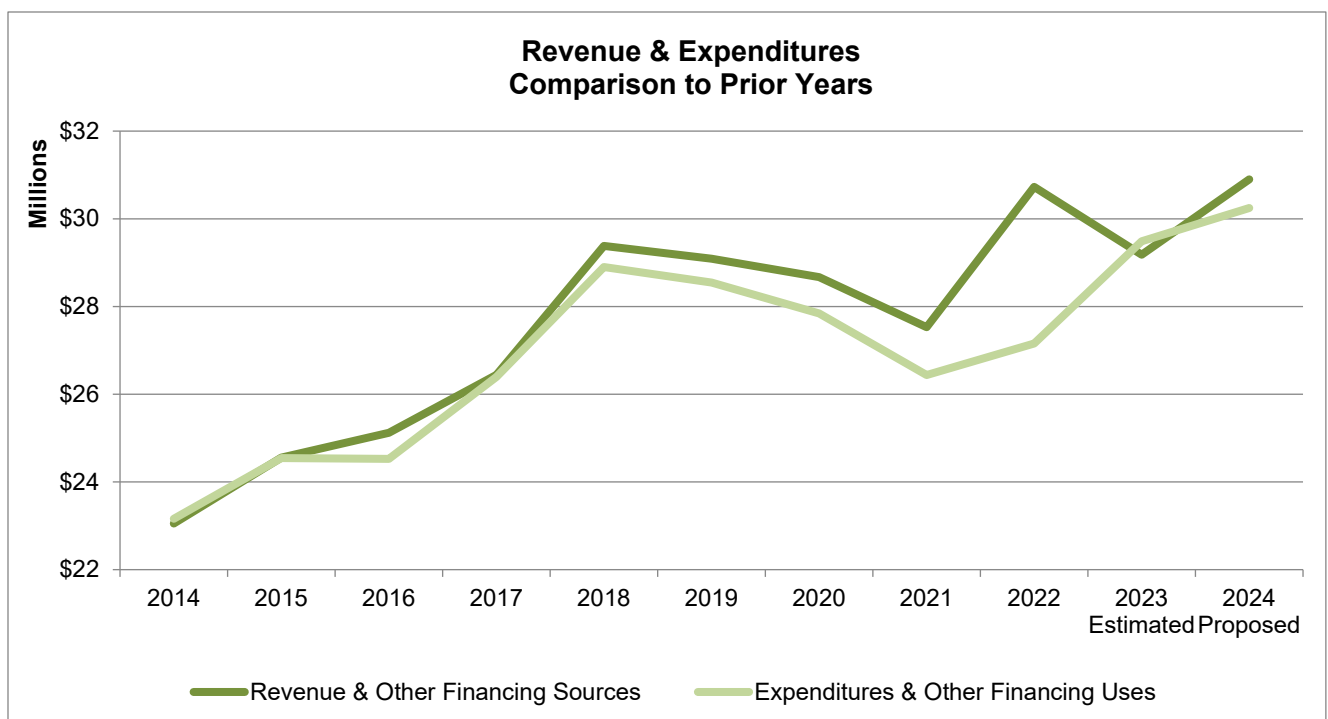
General Fund

The General Fund accounts for all revenue and expenditures associated with the traditional services provided by Clayton City government. These services fall into the broad categories of Legislative, Administrative Services, Planning and Development, Public Safety (Police and Fire), Public Works, Parks and Recreation, and Non-Departmental (Insurance).

Primary revenue sources for this fund include property taxes; sales taxes; utility gross receipts; fees; licenses; parking meter, lot and facility receipts; and other intergovernmental revenue. Other than property taxes, these major revenue sources saw a substantial decrease beginning in 2020 due to the nationwide COVID-19 pandemic as economic activity in the City reduced rapidly but has moved toward recovery. In 2021, the lower revenue was partially offset by a \$1 million federal grant related to the pandemic. Fiscal year revenue in 2021 and 2022 each included nearly a \$1.7 million of one-time federal grant revenue. The 2024 budget projects normal operating activity and predicts recovered revenue streams in almost all areas.

Beginning in 2021, this fund also reflected a change in how inter-fund transfers are recorded related to annual contributions into the Equipment Replacement Fund (ERF). Through 2020, General Fund activity included a transfer-in (included in Other Financing Sources) from the Capital Improvement Fund for contributions related to items meeting the higher definition of a capital asset, and departmental transfers-out (included in Other Financing Uses) to the ERF for total annual contributions. Beginning in 2021, the total contributions no longer flow through the General Fund but instead are recorded as transfers-out within the Capital Improvement Fund and made directly to the ERF. General Fund funding of items meeting the lesser definition of a capital asset is still achieved by a corresponding reduction to the amount transferred from the Capital Improvement Fund to the General Fund to offset Public Works and Parks & Recreation operations costs.

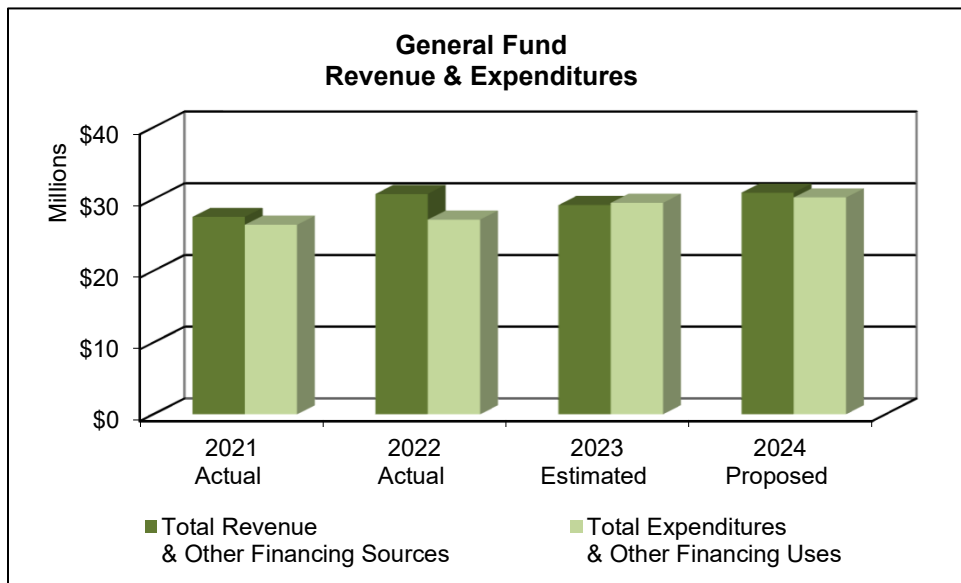
The graph below illustrates the changes in General Fund revenue & other financing sources and expenditures & other financing uses over a ten-year period.



General Fund Summary of Revenue and Expenditures FY 2021 - FY 2024

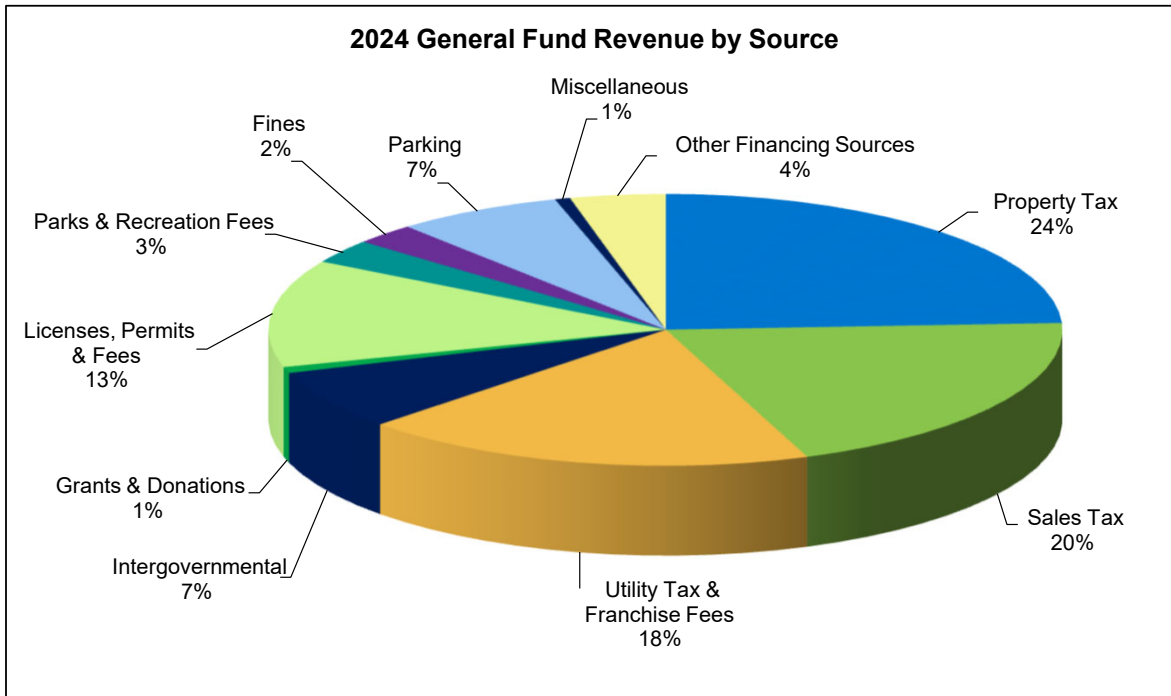
Fund 10	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$15,228,662	\$16,320,616	\$19,893,687	\$19,587,253
Revenue	26,574,361	29,738,390	27,988,986	29,718,664
Other Financing Sources	954,133	989,836	1,193,903	1,180,681
Total Revenue & Other Financing Sources	27,528,494	30,728,226	29,182,889	30,899,345
Expenditures	26,436,540	27,155,154	29,489,323	30,246,415
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses	26,436,540	27,155,154	29,489,323	30,246,415
Surplus (Deficit)	1,091,954	3,573,071	(306,434)	653,301
Ending Fund Balance	\$16,320,616	\$19,893,687	\$19,587,253	\$20,240,183
% Fund Balance to Expenditures	62%	73%	66%	67%

After an estimated year of a General Fund deficit, the City projects a surplus beginning in 2024. The City has maintained healthy reserves and has limited the increase in expenditures without affecting City services to address the pandemic in the short-term.



General Fund Revenue Summary

Fund 10	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Property Tax	\$6,321,990	\$7,090,542	\$7,201,333	\$7,201,333	\$7,013,375	\$7,351,815	2%	5%
Sales Tax	4,884,104	5,742,024	5,663,878	5,663,878	5,843,033	6,067,537	7%	4%
Utility Tax & Franchise Fees	4,849,905	5,151,423	5,363,967	5,363,967	5,445,986	5,629,590	5%	3%
Intergovernmental	1,830,442	1,935,269	1,997,936	1,846,703	1,978,612	2,149,864	8%	9%
Grants & Donations	2,023,056	1,921,776	173,700	173,700	176,013	221,545	28%	26%
Licenses, Permits & Fees	3,065,060	3,489,711	3,092,064	3,070,164	3,052,586	3,884,379	26%	27%
Parks & Recreation Fees	689,233	757,666	816,930	804,403	819,856	865,591	6%	6%
Fines	631,221	734,987	644,207	644,207	743,211	760,334	18%	2%
Parking	1,736,966	2,164,292	1,857,426	1,857,426	2,189,414	2,059,538	11%	-6%
Interest Income	179,490	532,539	168,729	168,729	539,838	540,000	220%	0%
Miscellaneous	362,891	218,161	186,500	186,500	187,062	188,471	1%	1%
Total Revenue	26,574,361	29,738,390	27,166,670	26,981,010	27,988,986	29,718,664	9%	6%
Other Financing Sources	954,133	989,836	1,192,908	1,192,908	1,193,903	1,180,681	-1%	-1%
Total Revenue & Other Financing Sources	\$27,528,494	\$30,728,226	\$28,359,578	\$28,173,918	\$29,182,889	\$30,899,345	9%	-100%



General Fund - Revenue

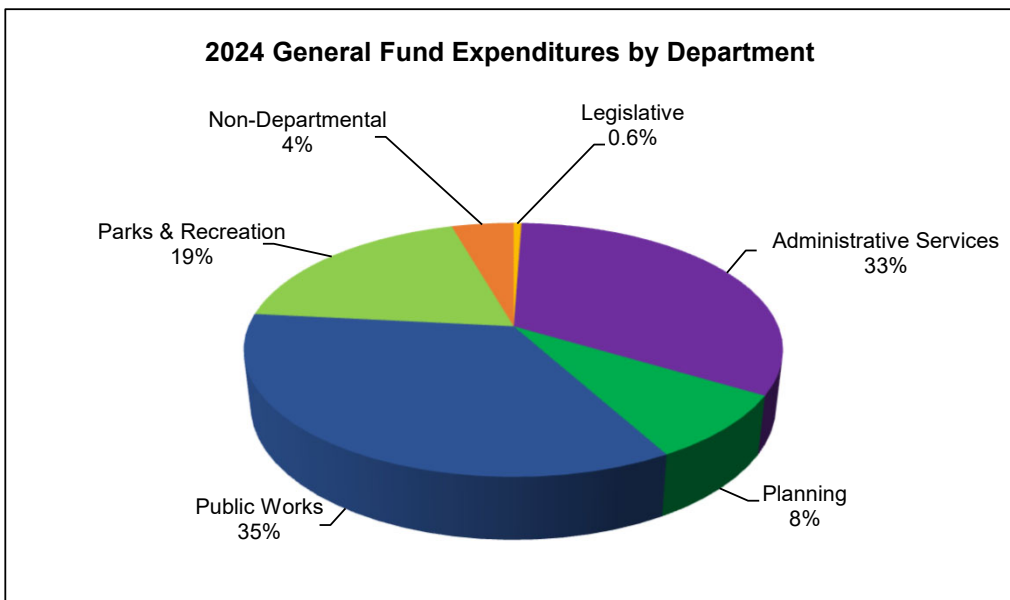
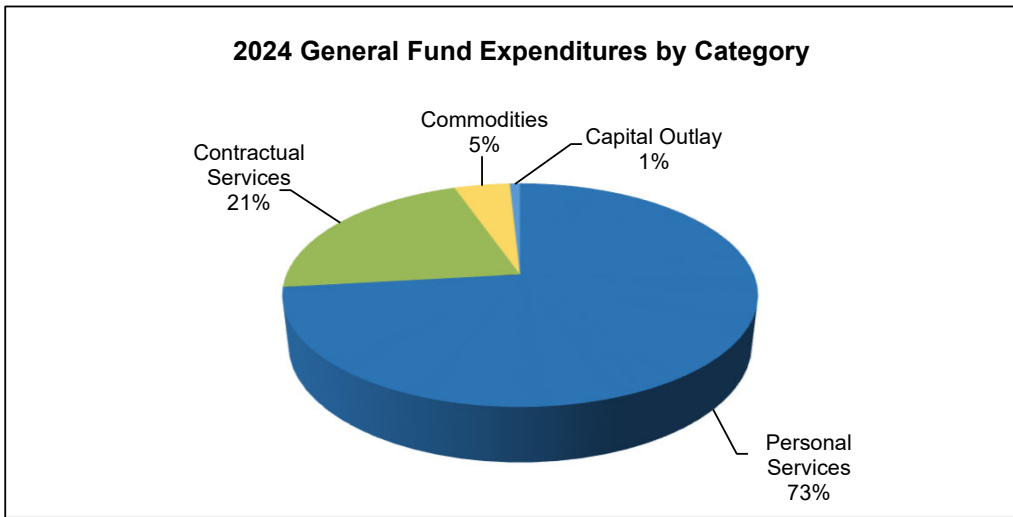
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Property Tax</u>								
Real Property Tax	\$5,608,377	\$6,216,807	\$6,428,041	\$6,428,041	\$6,148,889	\$6,312,551	-2%	3%
Personal Property Tax	595,350	634,027	659,292	659,292	741,287	775,062	18%	5%
Financial Institutions Tax	91,434	213,623	86,000	86,000	96,599	237,697	176%	146%
Railroad & Other Utilities	26,830	26,085	28,000	28,000	26,600	26,505	-5%	0%
Total Property Tax	6,321,990	7,090,542	7,201,333	7,201,333	7,013,375	7,351,815	2%	5%
<u>Sales Tax</u>								
City General Sales Tax	2,680,223	3,051,946	3,107,433	3,107,433	3,140,340	3,233,763	4%	3%
Fire Sales Tax	704,161	915,661	862,191	862,191	904,955	932,104	8%	3%
Public Safety Sales Tax	892,048	985,954	954,473	954,473	1,021,190	1,051,826	10%	3%
Local Option Sales Tax	607,673	788,463	739,781	739,781	776,548	799,844	8%	3%
Marijuana Sales Tax	0	0	0	0	0	50,000	100%	100%
Total Sales Tax	4,884,104	5,742,024	5,663,878	5,663,878	5,843,033	6,067,537	7%	4%
<u>Utility Tax & Franchise Fees</u>								
Electric	2,399,661	2,682,595	2,828,236	2,828,236	2,881,566	3,025,644	7%	5%
Gas	652,975	723,946	758,196	758,196	793,015	804,910	6%	1%
Water	411,545	457,572	493,545	493,545	485,409	546,085	11%	12%
Telephone	1,153,667	1,079,332	1,088,167	1,088,167	1,081,340	1,048,899	-4%	-3%
Cable Franchise Fees	232,058	207,978	195,823	195,823	204,656	204,052	4%	0%
Total Utility Tax & Franchise Fee	4,849,905	5,151,423	5,363,967	5,363,967	5,445,986	5,629,590	5%	3%
<u>Intergovernmental</u>								
Gas Tax	426,007	505,327	469,491	469,491	576,435	593,728	26%	3%
Cigarette Tax	100,490	100,488	100,500	100,500	100,500	100,500	0%	0%
Vehicle Fees	251,779	236,555	239,150	239,150	255,606	262,756	10%	3%
Other Intergovernmental	752	1,103	950	950	700	700	-26%	0%
Staff Reimbursements	1,051,413	1,091,796	1,187,845	1,036,612	1,045,371	1,192,180	0%	14%
Total Intergovernmental	1,830,442	1,935,269	1,997,936	1,846,703	1,978,612	2,149,864	8%	9%
<u>Grants & Donations</u>								
Federal Grants	1,829,586	1,764,968	18,750	18,750	50,063	23,583	26%	-53%
State & Local Grants	11,019	20,829	11,250	11,250	13,200	11,250	0%	-15%
Donations	182,451	135,979	143,700	143,700	112,750	186,712	30%	66%
Total Grants & Donations	2,023,056	1,921,776	173,700	173,700	176,013	221,545	28%	26%
<u>Licenses, Permits, & Fees</u>								
Business Licenses	423,244	521,716	462,389	462,389	487,384	489,884	6%	1%
Liquor Licenses	41,343	39,900	40,000	40,000	41,390	41,719	4%	1%
Other Licenses	5,320	5,185	5,400	4,150	4,360	4,700	-13%	8%
Building Permits	1,218,094	1,569,267	1,211,000	1,169,248	1,175,253	1,911,820	58%	63%
Planning & Zoning Permits & Fees	147,810	114,764	91,350	112,387	118,849	112,850	24%	-5%
Degradation Fees	175,995	34,009	50,000	50,000	33,000	86,000	72%	161%
Other Permits	76,435	112,600	118,460	118,460	150,950	185,450	57%	23%
Service Fees	976,820	1,092,270	1,113,465	1,113,530	1,041,400	1,051,956	-6%	1%
Total Licenses, Permits & Fees	3,065,060	3,489,711	3,092,064	3,070,164	3,052,586	3,884,379	26%	27%
<u>Parks & Recreation Fees</u>								
Aquatics	301,321	357,011	350,983	350,983	356,220	384,153	9%	8%
Ice Rink	0	0	0	0	0	0	0%	0%
Tennis	86,048	95,810	83,514	83,514	92,424	95,728	15%	4%

General Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Parks & Recreation Fees (Cont.)</u>								
Sports	226,248	212,955	278,132	271,205	275,760	285,410	3%	3%
Other Parks & Recreation Fees	75,616	91,891	104,301	98,701	95,452	100,300	-4%	5%
Total Parks & Recreation Fees	689,233	757,666	816,930	804,403	819,856	865,591	6%	6%
<u>Fines</u>								
Parking Fines	529,047	611,399	502,000	502,000	624,787	637,283	27%	2%
Municipal Court Fines	71,233	109,066	110,000	110,000	96,235	98,159	-11%	2%
Court Costs	10,841	13,372	15,367	15,367	10,189	10,392	-32%	2%
False Alarms	20,100	1,150	16,840	16,840	12,000	14,500	-14%	21%
Total Fines	631,221	734,987	644,207	644,207	743,211	760,334	18%	2%
<u>Parking</u>								
Parking Meters & Garages	1,370,198	1,760,424	1,421,896	1,421,896	1,685,791	1,738,028	22%	3%
Parking Agreements	132,600	131,378	144,980	144,980	167,233	51,510	-64%	-69%
Parking Space Rentals	234,169	272,490	290,550	290,550	336,390	270,000	-7%	-20%
Total Parking	1,736,966	2,164,292	1,857,426	1,857,426	2,189,414	2,059,538	11%	-6%
<u>Interest Income</u>								
Interest on Investments	179,490	532,539	168,729	168,729	539,838	540,000	220%	0%
Total Interest Income	179,490	532,539	168,729	168,729	539,838	540,000	220%	0%
<u>Miscellaneous</u>								
Events	0	500	500	500	500	500	0%	0%
Property Leases	96,000	87,864	100,500	100,500	100,500	102,000	1%	1%
Other Income	266,891	129,797	85,500	85,500	86,062	85,971	1%	0%
Total Miscellaneous	362,891	218,161	186,500	186,500	187,062	188,471	1%	1%
Total Revenue	26,574,361	29,738,390	27,166,670	26,981,010	27,988,986	29,718,664	9%	6%
<u>Other Financing Sources</u>								
Sale of Assets General	726	207	600	600	1,595	600	0%	-62%
Transfers-In	953,407	989,629	1,192,308	1,192,308	1,192,308	1,180,081	-1%	-1%
Total Other Financing Sources	954,133	989,836	1,192,908	1,192,908	1,193,903	1,180,681	-1%	-1%
Total Revenue & Other Financing Sources	\$27,528,494	\$30,728,226	\$28,359,578	\$28,173,918	\$29,182,889	\$30,899,345	9%	6%

General Fund Expenditures Summary - By Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$18,641,468	\$19,016,297	\$20,821,303	\$20,821,303	\$19,719,935	\$22,135,181	6%	12%
Contractual Services	6,620,711	6,882,086	8,119,142	8,058,135	8,086,285	6,490,580	-20%	-20%
Commodities	1,089,336	1,190,765	1,389,780	1,417,466	1,466,714	1,368,545	-2%	-7%
Capital Outlay	85,025	66,006	229,532	229,532	216,389	252,107	10%	17%
Debt Service	0	0	0	0	0	0	0%	0%
Total Expenditures	26,436,540	27,155,154	30,559,757	30,526,436	29,489,323	30,246,415	-1%	3%
Other Financing Uses	0	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$26,436,540	\$27,155,154	\$30,559,757	\$30,526,436	\$29,489,323	\$30,246,415	-1%	3%



General Fund Expenditures Summary - By Program

Program	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Mayor & Board of Aldermen	\$81,300	\$58,769	\$83,365	\$83,365	\$77,546	\$84,378	1%	9%
City Manager	650,233	694,601	838,926	838,926	800,870	690,307	-18%	-14%
Economic Development	215,317	232,296	255,455	255,455	248,578	274,869	8%	11%
Events	98,362	160,962	272,476	272,476	235,220	279,974	3%	19%
Parking Control - Admin	224,562	225,458	244,638	244,638	238,232	254,206	4%	7%
Finance	741,401	753,553	789,287	789,287	715,871	829,267	5%	16%
Human Resources	246,181	271,372	377,840	387,840	351,398	338,487	-10%	-4%
Technology Services	1,365,326	1,405,466	1,768,497	1,768,497	1,628,608	1,869,461	6%	15%
Municipal Court	313,023	361,242	380,094	380,094	403,687	432,354	14%	7%
Communications	0	0	0	0	0	297,112	100%	100%
Planning & Development	991,404	937,036	1,334,742	1,185,981	1,099,358	1,263,847	-5%	15%
Police	6,605,124	6,586,701	7,078,090	7,078,090	6,917,183	7,777,651	10%	12%
Fire	6,110,274	6,396,247	6,701,187	6,756,187	6,799,974	7,116,468	6%	5%
Engineering	2,670,757	2,672,740	3,040,640	3,040,640	2,874,244	998,963	-67%	-65%
Street Maintenance	1,323,589	1,330,272	1,763,592	1,763,592	1,614,707	1,797,941	2%	11%
Facility Maintenance	681,908	715,882	764,982	764,982	741,547	895,042	17%	21%
Fleet Maintenance	495,222	579,614	627,054	600,494	687,061	677,345	8%	-1%
Parking Operations & Maint.	480,167	466,298	549,148	546,648	512,084	528,551	-4%	3%
Street Lighting	246,102	253,745	281,586	374,086	380,889	322,404	14%	-15%
Parks & Recreation Admin.	581,791	683,707	665,789	667,789	561,826	586,368	-12%	4%
Shaw Park Aquatic Center	352,536	345,056	431,365	416,365	470,717	503,824	17%	7%
Ice Rink	34,091	49,629	0	0	0	0	0%	0%
Tennis Center	35,649	35,984	53,300	53,300	36,355	37,025	-31%	2%
Sports Programs	74,771	120,167	149,759	149,759	140,521	167,226	12%	19%
Park Operations	1,222,078	1,207,050	1,425,777	1,425,777	1,244,874	1,398,222	-2%	12%
Clayton Community Foundation	85,563	98,827	122,252	122,252	149,058	154,737	27%	4%
Insurance	509,809	512,482	559,919	559,919	558,915	670,384	20%	20%
Total Expenditures	\$26,436,540	\$27,155,155	\$30,559,757	\$30,526,436	\$29,489,323	\$30,246,415	-1%	3%

* Annual transfers out to capital funds for future asset replacement and for the repayment of an interfund advance are included in departmental expenditures in this schedule through 2020. The interfund advance was repaid in 2020, and beginning in 2021, contributions for future asset replacement are made directly from the Capital Improvement Fund, reducing the General Fund departmental budgets.

General Fund Expenditures Summary - By Type

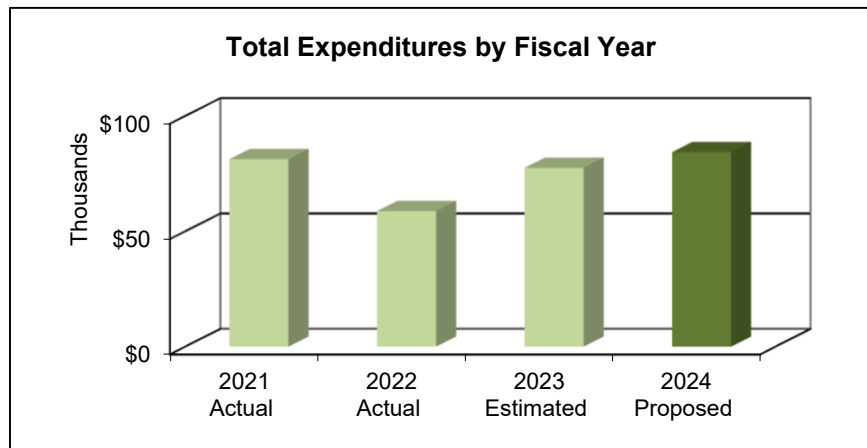
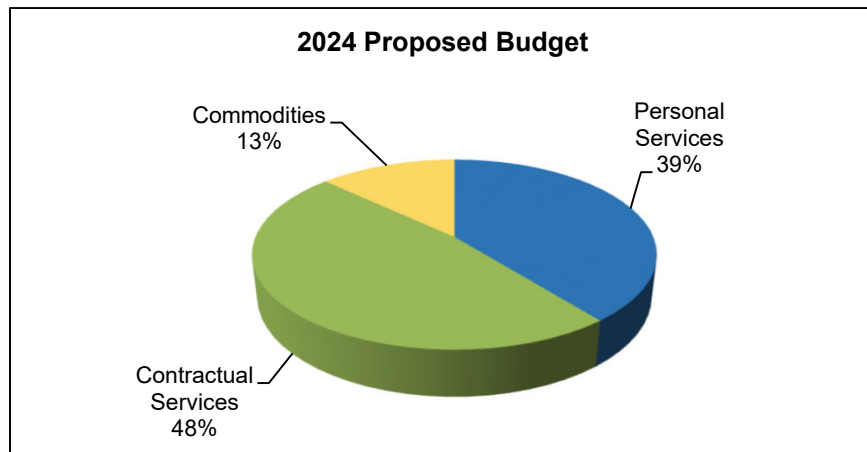
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$12,501,347	\$12,837,363	\$13,905,615	\$13,905,615	\$13,272,792	\$14,888,363	7%	12%
Salaries - Part-Time	143,465	210,110	350,803	350,803	288,805	398,736	14%	38%
Overtime	760,088	818,463	765,752	765,752	795,208	870,523	14%	9%
Other Compensation	178,976	215,510	187,540	187,540	222,309	243,405	30%	9%
Social Security & Medicare	990,577	1,029,981	1,152,804	1,152,804	1,113,366	1,221,300	6%	10%
Medical Benefits	1,572,067	1,577,399	1,986,374	1,986,374	1,699,124	1,890,202	-5%	11%
Pension Benefits	1,645,152	1,423,141	1,398,001	1,398,001	1,286,998	1,484,953	6%	15%
Other Fringe Benefits	849,795	904,330	1,074,414	1,074,414	1,041,333	1,137,700	6%	9%
Total Personal Services	18,641,468	19,016,297	20,821,303	20,821,303	19,719,935	22,135,181	6%	12%
<u>Contractual Services</u>								
Postage	27,697	18,381	35,139	35,139	23,040	36,300	3%	58%
Utilities	705,619	762,604	732,540	717,540	733,525	822,402	12%	12%
Travel & Training	105,260	148,112	243,693	244,647	189,511	252,816	4%	33%
Printing & Photography	35,626	40,917	69,510	77,110	73,462	105,868	52%	44%
Dues & Memberships	34,981	33,884	37,830	37,830	39,562	42,763	12%	7%
Advertising	10,604	10,023	12,775	12,775	12,659	36,010	182%	184%
Maintenance & Repair	398,001	373,339	474,342	482,582	490,148	485,933	2%	-1%
Professional Services	140,588	113,329	471,010	330,010	312,145	269,778	-43%	-14%
Legal Services	199,159	152,966	202,604	202,604	185,500	199,000	-2%	7%
Service Contracts	2,062,153	2,218,687	2,572,265	2,646,064	2,760,520	2,877,307	12%	4%
Sponsorship	0	0	0	0	0	0	0%	0%
Medical Services	50,125	33,268	44,205	44,205	47,145	42,270	-4%	-10%
Banking & Credit Card Fees	160,434	186,959	181,814	181,814	199,174	213,205	17%	7%
Rentals	20,017	7,704	6,655	6,655	5,888	6,338	-5%	8%
Education Benefits	34,382	18,123	34,100	34,100	34,100	34,100	0%	0%
Waste & Recycling	2,071,341	2,127,417	2,251,757	2,251,757	2,234,600	203,750	-91%	-91%
Events	49,664	99,140	165,584	159,984	152,500	163,344	-1%	7%
Employee Relations	22,801	24,675	40,400	50,400	49,000	49,100	22%	0%
Insurance	492,261	512,560	542,919	542,919	543,806	650,296	20%	20%
Total Contractual Services	6,620,711	6,882,086	8,119,142	8,058,135	8,086,285	6,490,580	-20%	-20%
<u>Commodities</u>								
Office Supplies	57,870	54,368	55,342	55,342	54,208	48,963	-12%	-10%
Minor Supplies & Equipment	23,801	21,562	22,917	22,917	25,800	17,951	-22%	-30%
Agriculture Supplies General	36,703	37,885	48,000	48,000	45,500	48,000	0%	5%
Medical Supplies	48,153	42,001	46,500	46,500	64,650	68,863	48%	7%
Snow & Ice Control Materials	27,857	23,228	62,696	79,182	79,200	44,025	-30%	-44%
Recreation Supplies	18,979	28,784	33,235	33,235	33,235	38,122	15%	15%
Construction Materials	4,723	14,314	20,802	20,802	15,250	20,150	-3%	32%
Traffic Supplies	41,957	28,847	35,926	35,926	32,000	36,165	1%	13%
Parking Supplies Meters	19,026	12,465	19,135	19,135	19,000	18,526	-3%	-2%
Vehicle Parts	84,462	99,689	85,000	96,200	91,875	76,000	-11%	-17%
Fuel and Lubricants	146,511	227,597	222,500	222,500	234,938	238,300	7%	1%
Other Supplies & Materials	402,638	425,621	537,538	537,538	537,373	527,727	-2%	-2%

General Fund Expenditures Summary - By Type

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Commodities (Cont.)</u>								
Uniforms and Clothing	148,589	136,058	152,552	152,552	189,350	139,266	-9%	-26%
Meetings and Receptions	28,067	38,346	47,637	47,637	44,335	46,487	-2%	5%
Total Commodities	1,089,336	1,190,765	1,389,780	1,417,466	1,466,714	1,368,545	-2%	-7%
<u>Capital Outlay</u>								
Equipment	6,425	0	77,574	77,574	89,624	75,774	-2%	-15%
Technology Projects	21,581	12,465	66,957	66,957	48,365	41,832	-38%	-14%
Roadways and Parking Lots	48,369	39,421	56,000	56,000	49,800	42,000	-25%	-16%
Facility Improvements	8,650	14,120	29,001	29,001	28,600	92,501	219%	223%
Total Capital Outlay	85,025	66,006	229,532	229,532	216,389	252,107	10%	17%
Total Expenditures	26,436,540	27,155,154	30,559,757	30,526,436	29,489,323	30,246,415	-1%	3%

Legislative Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$33,088	\$26,157	\$33,080	\$33,080	\$28,922	\$33,102	0%	14%
Contractual Services	36,047	24,188	39,050	39,050	38,231	40,264	3%	5%
Commodities	12,165	8,424	11,235	11,235	10,393	11,012	-2%	6%
Total Expenditures	\$81,300	\$58,769	\$83,365	\$83,365	\$77,546	\$84,378	1%	9%

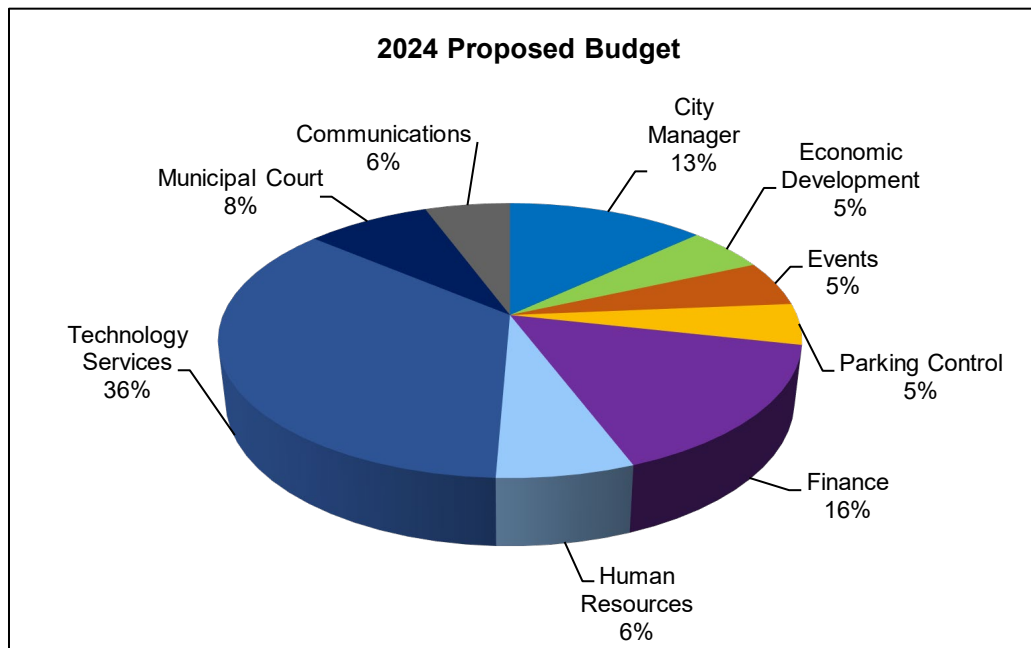


General Fund - Mayor & Board of Aldermen

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Part-Time	\$30,614	\$24,186	\$30,600	\$30,600	\$26,743	\$30,600	0%	14%
Social Security & Medicare	2,342	1,850	2,341	2,341	2,046	2,341	0%	14%
Other Fringe Benefits	132	121	139	139	133	161	16%	21%
Total Personal Services	33,088	26,157	33,080	33,080	28,922	33,102	0%	14%
<u>Contractual Services</u>								
Postage	203	197	234	234	198	225	-4%	14%
Utilities	4,318	4,938	4,666	4,666	4,872	5,079	9%	4%
Travel & Training	1,564	961	3,020	3,020	3,000	3,570	18%	19%
Printing & Photography	388	765	500	500	743	525	5%	-29%
Dues & Memberships	7,164	7,306	7,550	7,550	9,761	9,780	30%	0%
Advertising	1,364	1,299	735	735	3,334	2,340	218%	-30%
Professional Services	17,029	5,108	18,200	18,200	10,623	14,700	-19%	38%
Service Contracts	4,016	3,615	4,145	4,145	5,700	4,045	-2%	-29%
Total Contractual Services	36,047	24,188	39,050	39,050	38,231	40,264	3%	5%
<u>Commodities</u>								
Office Supplies	1,281	920	470	470	1,020	620	32%	-39%
Other Supplies and Materials	767	1,442	740	740	823	742	0%	-10%
Meetings and Receptions	10,117	6,062	10,025	10,025	8,550	9,650	-4%	13%
Total Commodities	12,165	8,424	11,235	11,235	10,393	11,012	-2%	6%
Total Expenditures	\$81,300	\$58,769	\$83,365	\$83,365	\$77,546	\$84,378	1%	9%

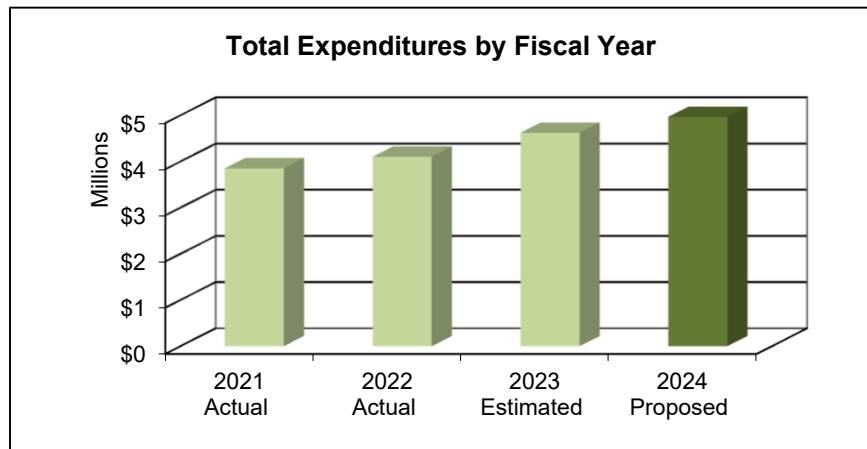
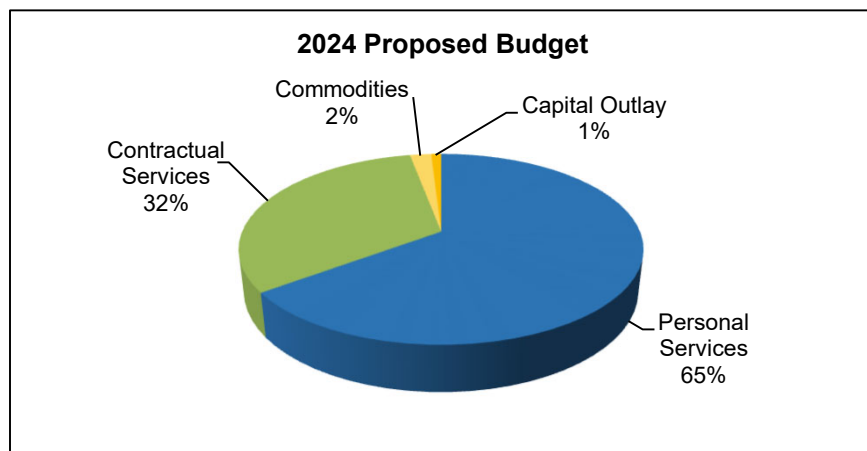
Administrative Services Summary of Expenditures by Program

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
City Manager	\$650,233	\$694,601	\$838,926	\$838,926	\$800,870	\$690,307	-18%	-14%
Economic Development	215,317	232,296	255,455	255,455	248,578	274,869	8%	11%
Events	98,362	160,962	272,476	272,476	235,220	279,974	3%	19%
Parking Control	224,562	225,458	244,638	244,638	238,232	254,206	4%	7%
Finance	741,401	753,553	789,287	789,287	715,871	829,267	5%	16%
Human Resources	246,181	271,372	377,840	387,840	351,398	338,487	-10%	-4%
Technology Services	1,365,326	1,405,466	1,768,497	1,768,497	1,628,608	1,869,461	6%	15%
Municipal Court	313,023	361,242	380,094	380,094	403,687	432,354	14%	7%
Communications	0	0	0	0	0	297,112		
Total Administrative Services	\$3,854,404	\$4,104,949	\$4,927,212	\$4,937,212	\$4,622,464	\$5,266,037	7%	14%



Administrative Services Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$2,647,851	\$2,787,455	\$3,105,011	\$3,105,011	\$2,862,896	\$3,226,037	4%	13%
Contractual Services	1,127,647	1,238,205	1,638,977	1,648,977	1,597,403	1,594,715	-3%	0%
Commodities	57,326	66,823	116,267	116,267	113,800	100,754	-13%	-11%
Capital Outlay	21,581	12,465	66,957	66,957	48,365	47,419	-29%	-2%
Total Expenditures	3,854,404	4,104,949	4,927,212	4,937,212	4,622,464	4,968,925	1%	7%



General Fund - City Manager

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$290,360	\$366,130	\$391,296	\$391,296	\$390,407	\$351,588	-10%	-10%
Salaries - Part-Time	0	0	7,500	7,500	3,145	0	-100%	-100%
Other Compensation	23,015	22,696	23,109	23,109	23,087	23,958	4%	4%
Social Security & Medicare	19,238	24,939	27,872	27,872	30,703	24,420	-12%	-20%
Medical Benefits	26,548	33,489	41,040	41,040	38,709	30,872	-25%	-20%
Pension Benefits	30,142	28,369	34,491	34,491	31,220	26,763	-22%	-14%
Other Fringe Benefits	3,333	3,146	4,892	4,892	4,945	4,042	-17%	-18%
Total Personal Services	392,637	478,770	530,200	530,200	522,216	461,643	-13%	-12%
<u>Contractual Services</u>								
Postage	13,777	3,250	14,160	14,160	5,950	179	-99%	-97%
Utilities	1,666	2,645	2,258	2,258	2,258	1,051	-53%	-53%
Travel & Training	4,162	13,602	22,384	22,384	17,579	17,957	-20%	2%
Printing & Photography	16,236	20,083	25,404	25,404	25,748	150	-99%	-99%
Dues & Memberships	5,210	6,221	5,898	5,898	5,146	4,728	-24%	-13%
Maintenance & Repair	741	430	399	399	408	448	12%	10%
Professional Services	500	400	20,475	20,475	25,350	0	-100%	-100%
Legal Services	199,159	152,966	202,604	202,604	185,500	199,000	-2%	7%
Service Contracts	15,400	13,653	8,960	8,960	5,165	1,500	-83%	-71%
Total Contractual Services	256,850	213,249	302,542	302,542	273,104	225,013	-26%	-18%
<u>Commodities</u>								
Office Supplies	334	709	4,184	4,184	3,050	495	-88%	-84%
Meetings and Receptions	411	1,873	2,000	2,000	2,500	3,156	58%	26%
Total Commodities	745	2,582	6,184	6,184	5,550	3,651	-41%	-34%
Total Expenditures	650,233	694,601	838,926	838,926	800,870	690,307	-18%	-14%

General Fund - Economic Development

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$159,615	\$174,656	\$180,931	\$180,931	\$180,679	\$201,357	11%	11%
Social Security & Medicare	11,204	12,333	13,842	13,842	13,822	15,404	11%	11%
Medical Benefits	20,467	21,286	25,090	25,090	23,183	24,059	-4%	4%
Pension Benefits	16,511	13,931	15,948	15,948	14,448	15,328	-4%	6%
Other Fringe Benefits	2,346	1,751	2,713	2,713	2,704	2,836	5%	5%
Total Personal Services	210,143	223,958	238,524	238,524	234,836	258,984	9%	10%
<u>Contractual Services</u>								
Postage	83	47	75	75	0	0	-100%	0%
Utilities	1,112	752	1,215	1,215	1,817	1,520	25%	-16%
Travel & Training	1,277	5,168	6,720	6,720	6,300	7,885	17%	25%
Dues & Memberships	2,042	1,545	1,325	1,325	1,405	1,475	11%	5%
Advertising	0	106	3,000	3,000	0	0	-100%	0%
Maintenance & Repair	288	131	66	66	68	75	14%	10%
Sponsorship	0	0	0	0	0	0	0%	0%
Total Contractual Services	4,801	7,749	12,401	12,401	9,590	10,955	-12%	14%
<u>Commodities</u>								
Office Supplies	373	505	805	805	808	855	6%	6%
Uniforms and Clothing	0	83	100	100	94	100	0%	6%
Meetings and Receptions	0	2	3,625	3,625	3,250	3,975	10%	22%
Total Commodities	373	589	4,530	4,530	4,152	4,930	9%	19%
Total Expenditures	215,317	232,296	255,455	255,455	248,578	274,869	8%	11%

General Fund - Events

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$0	\$33,784	\$38,475	\$38,475	\$38,421	\$40,027	4%	4%
Overtime	47,332	31,857	71,404	71,404	44,174	75,332	6%	71%
Social Security & Medicare	3,605	4,992	8,406	8,406	6,319	8,826	5%	40%
Medical Benefits	1,086	3,219	3,564	3,564	3,740	3,407	-4%	-9%
Pension Benefits	5,666	2,625	3,391	3,391	3,072	3,047	-10%	-1%
Other Fringe Benefits	87	362	651	651	494	691	6%	40%
Total Personal Services	57,776	76,839	125,892	125,892	96,220	131,330	4%	36%
<u>Contractual Services</u>								
Travel & Training	650	0	0	0	0	0	0%	0%
Dues & Memberships	600	650	0	0	0	800	100%	100%
Events	39,007	83,332	146,584	146,584	139,000	147,844	1%	6%
Total Contractual Services	40,257	83,983	146,584	146,584	139,000	148,644	1%	7%
<u>Commodities</u>								
Office Supplies	329	140	0	0	0	0	0%	0%
Total Commodities	329	140	0	0	0	0	0%	0%
Total Expenditures	98,362	160,962	272,476	272,476	235,220	279,974	3%	19%

General Fund - Parking Control

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$150,326	\$153,419	\$157,818	\$157,818	\$157,601	\$165,370	5%	5%
Overtime	474	0	1,307	1,307	0	1,379	6%	100%
Other Compensation	385	385	385	385	384	385	0%	0%
Social Security & Medicare	10,857	11,149	12,203	12,203	12,086	12,786	5%	6%
Medical Benefits	28,427	26,618	31,555	31,555	29,192	30,222	-4%	4%
Pension Benefits	15,550	13,137	13,911	13,911	12,604	12,589	-10%	0%
Other Fringe Benefits	10,476	10,480	12,907	12,907	11,717	12,459	-3%	6%
Total Personal Services	216,494	215,189	230,086	230,086	223,584	235,190	2%	5%
<u>Contractual Services</u>								
Utilities	1,225	1,440	1,500	1,500	1,500	3,665	144%	144%
Travel & Training	0	2,347	0	0	0	3,000	100%	100%
Printing & Photography	5,910	5,031	8,500	8,500	8,500	9,000	6%	6%
Dues & Memberships	0	695	695	695	695	695	0%	0%
Total Contractual Services	7,135	9,513	10,695	10,695	10,695	16,360	53%	53%
<u>Commodities</u>								
Office Supplies	187	0	250	250	250	250	0%	0%
Other Supplies and Materials	117	0	1,000	1,000	1,000	150	-85%	-85%
Uniforms and Clothing	629	756	2,607	2,607	2,703	2,256	-13%	-17%
Total Commodities	933	756	3,857	3,857	3,953	2,656	-31%	-33%
Total Expenditures	224,562	225,458	244,638	244,638	238,232	254,206	4%	7%

Note: This program is moved within Administrative Services beginning in 2020. It was previously located under Police.

General Fund - Finance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$458,564	\$464,042	\$468,405	\$468,405	\$431,704	\$514,567	10%	19%
Salaries - Part-Time	0	4,425	0	0	6,423	0	0%	-100%
Overtime	1,191	1,271	2,500	2,500	813	2,500	0%	208%
Other Compensation	4,011	4,569	5,001	5,001	5,000	5,001	0%	0%
Social Security & Medicare	33,117	34,656	36,407	36,407	33,579	40,034	10%	19%
Medical Benefits	57,730	54,594	71,020	71,020	44,262	53,022	-25%	20%
Pension Benefits	47,429	40,594	41,287	41,287	34,032	39,169	-5%	15%
Other Fringe Benefits	6,751	4,639	7,535	7,535	5,734	6,854	-9%	20%
Total Personal Services	608,793	608,790	632,155	632,155	561,547	661,147	5%	18%
<u>Contractual Services</u>								
Postage	3,489	4,029	3,430	3,430	3,589	3,597	5%	0%
Utilities	1,338	2,263	880	880	1,479	2,851	224%	93%
Travel & Training	5,309	5,689	17,214	17,214	8,864	13,950	-19%	57%
Printing & Photography	3,339	4,249	4,210	4,210	1,891	3,301	-22%	75%
Dues & Memberships	853	1,178	1,265	1,265	935	810	-36%	-13%
Maintenance & Repair	4,683	2,566	3,687	3,687	2,208	3,293	-11%	49%
Professional Services	52,550	59,028	54,185	54,185	58,080	67,510	25%	16%
Service Contracts	41,202	41,306	50,030	50,030	53,202	42,463	-15%	-20%
Banking and Credit Card Fees	14,804	17,533	14,995	14,995	17,780	18,838	26%	6%
Rentals	538	668	555	555	538	538	-3%	0%
Total Contractual Services	128,105	138,509	150,451	150,451	148,566	157,151	4%	6%
<u>Commodities</u>								
Office Supplies	4,277	2,683	5,675	5,675	5,000	4,476	-21%	-10%
Other Supplies and Materials	0	754	150	150	250	0	-100%	-100%
Uniforms and Clothing	0	0	360	360	360	360	0%	0%
Meetings and Receptions	227	2,817	496	496	148	546	10%	269%
Total Commodities	4,504	6,255	6,681	6,681	5,758	5,382	-19%	-7%
<u>Capital Outlay</u>								
Equipment	0	0	0	0	0	5,587	100%	100%
Total Capital Outlay	0	0	0	0	0	5,587	100%	100%
Total Expenditures	741,401	753,553	789,287	789,287	715,871	829,267	5%	16%

General Fund - Human Resources

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$127,457	\$145,810	\$154,869	\$154,869	\$145,654	\$166,143	7%	14%
Salaries - Part-Time	0	0	14,355	14,355	3,425	0	-100%	-100%
Overtime	504	354	0	0	0	0	0%	0%
Social Security & Medicare	9,379	10,512	12,946	12,946	11,405	12,710	-2%	11%
Medical Benefits	14,617	18,582	21,047	21,047	19,626	20,157	-4%	3%
Pension Benefits	13,180	11,541	13,651	13,651	11,157	12,647	-7%	13%
Other Fringe Benefits	2,156	1,662	2,601	2,601	2,820	2,757	6%	-2%
Total Personal Services	167,293	188,461	219,469	219,469	194,087	214,414	-2%	10%
<u>Contractual Services</u>								
Postage	487	431	430	430	201	396	-8%	97%
Utilities	930	966	893	893	833	951	6%	14%
Travel & Training	1,190	3,859	4,650	4,650	2,500	9,300	100%	272%
Printing & Photography	0	1,741	2,690	2,690	1,250	690	-74%	-45%
Dues & Memberships	1,964	1,895	1,969	1,969	1,969	2,490	20%	20%
Advertising	4,574	2,908	4,200	4,200	5,750	4,200	0%	-27%
Maintenance & Repair	762	387	399	399	408	448	12%	10%
Professional Services	63	10,474	56,000	56,000	48,725	12,368	-78%	-75%
Service Contracts	11,311	16,885	8,325	8,325	9,150	9,000	8%	-2%
Education Benefits	34,382	18,123	34,100	34,100	34,100	34,100	0%	0%
Employee Relations	22,801	24,675	40,400	50,400	49,000	49,100	22%	0%
Total Contractual Services	78,463	82,344	154,056	164,056	153,886	123,043	-20%	-20%
<u>Commodities</u>								
Office Supplies	404	219	2,700	2,700	2,850	600	-78%	-79%
Uniforms and Clothing	0	210	115	115	125	130	13%	4%
Meetings and Receptions	20	138	1,500	1,500	450	300	-80%	-33%
Total Commodities	424	567	4,315	4,315	3,425	1,030	-76%	-70%
Total Expenditures	246,181	271,372	377,840	387,840	351,398	338,487	-10%	-4%

General Fund - Technology Services

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$606,254	\$599,285	\$650,865	\$650,865	\$599,878	\$761,895	17%	27%
Salaries - Part-Time	0	0	20,800	20,800	19,800	0	-100%	-100%
Overtime	397	532	800	800	1,392	2,301	188%	65%
Social Security & Medicare	43,814	42,972	51,445	51,445	47,512	58,461	14%	23%
Medical Benefits	88,020	84,010	104,962	104,962	82,196	122,248	16%	49%
Pension Benefits	62,951	52,987	57,370	57,370	47,123	57,996	1%	23%
Other Fringe Benefits	10,192	6,922	11,419	11,419	9,638	12,498	9%	30%
Total Personal Services	811,627	786,708	897,661	897,661	807,539	1,015,399	13%	26%
<u>Contractual Services</u>								
Utilities	11,304	10,930	13,637	13,637	13,637	14,001	3%	3%
Travel & Training	16,342	15,082	39,575	39,575	18,800	35,845	-9%	91%
Printing & Photography	140	328	0	0	0	0	0%	0%
Maintenance & Repair	160,159	163,134	209,031	209,031	203,936	219,795	5%	8%
Professional Services	169	0	0	0	0	0	0%	0%
Service Contracts	295,192	362,065	452,236	452,236	446,669	462,644	2%	4%
Total Contractual Services	483,307	551,538	714,479	714,479	683,042	732,285	2%	7%
<u>Commodities</u>								
Office Supplies	871	954	550	550	550	550	0%	0%
Other Supplies and Materials	46,818	51,850	86,800	86,800	86,612	75,515	-13%	-13%
Uniforms and Clothing	1,071	1,446	1,550	1,550	1,900	1,800	16%	-5%
Meetings and Receptions	51	505	500	500	600	2,080	316%	247%
Total Commodities	48,811	54,754	89,400	89,400	89,662	79,945	-11%	-11%
<u>Capital Outlay</u>								
Technology Projects	21,581	12,465	66,957	66,957	48,365	41,832	-38%	-14%
Total Capital Outlay	21,581	12,465	66,957	66,957	48,365	41,832	-38%	-14%
Total Expenditures	1,365,326	1,405,466	1,768,497	1,768,497	1,628,608	1,869,461	6%	15%

General Fund - Municipal Court

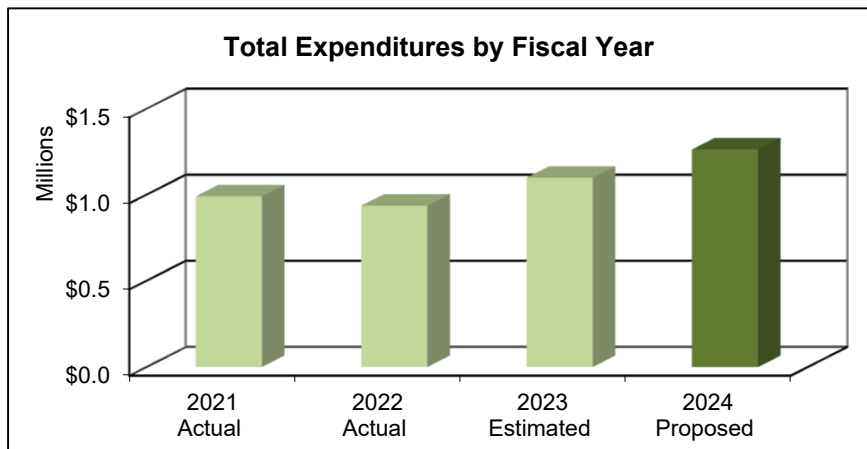
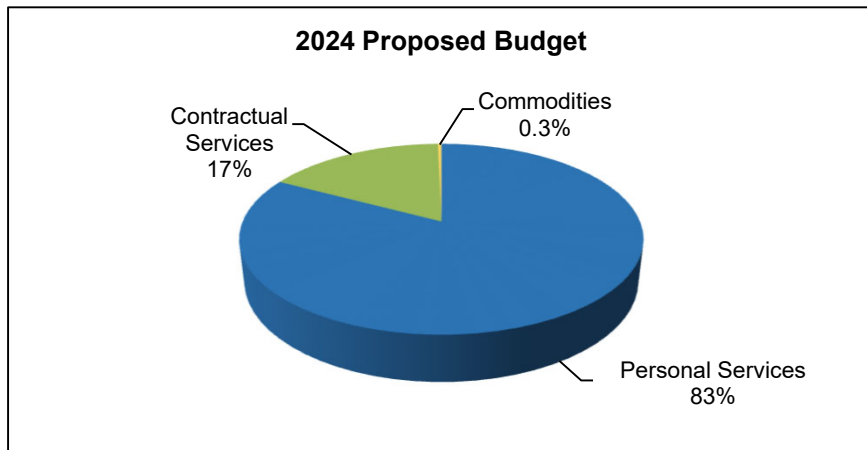
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$112,653	\$114,698	\$118,788	\$118,788	\$119,266	\$129,102	9%	8%
Salaries - Part-Time	20,559	39,231	40,346	40,346	39,688	48,483	20%	22%
Overtime	2,325	6,745	15,450	15,450	11,175	14,451	-6%	29%
Social Security & Medicare	9,728	11,654	13,356	13,356	13,015	14,691	10%	13%
Medical Benefits	23,844	24,942	28,941	28,941	27,559	27,744	-4%	1%
Pension Benefits	11,563	9,761	10,471	10,471	9,478	9,828	-6%	4%
Other Fringe Benefits	2,414	1,710	3,673	3,673	2,686	3,631	-1%	35%
Total Personal Services	183,087	208,741	231,025	231,025	222,867	247,930	7%	11%
<u>Contractual Services</u>								
Postage	846	939	1,505	1,505	1,615	1,615	7%	0%
Utilities	993	1,100	879	879	879	879	0%	0%
Travel & Training	1,027	1,976	3,950	3,950	2,850	3,850	-3%	35%
Printing & Photography	1,833	2,095	550	550	550	550	0%	0%
Dues & Memberships	800	465	990	990	805	990	0%	23%
Professional Services	65	701	1,300	1,300	200	400	-69%	100%
Service Contracts	104,676	121,159	116,194	116,194	147,588	146,831	26%	-1%
Banking and Credit Card Fees	18,488	22,887	22,401	22,401	25,033	26,149	17%	4%
Total Contractual Services	128,728	151,321	147,769	147,769	179,520	181,264	23%	1%
<u>Commodities</u>								
Office Supplies	1,190	1,073	1,000	1,000	1,000	2,500	150%	150%
Uniforms and Clothing	0	0	150	150	150	150	0%	0%
Meetings and Receptions	18	107	150	150	150	510	240%	240%
Total Commodities	1,207	1,180	1,300	1,300	1,300	3,160	143%	143%
Total Expenditures	\$313,023	\$361,242	\$380,094	\$380,094	\$403,687	\$432,354	14%	7%

General Fund - Communications

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$0	\$0	\$0	\$0	\$0	\$73,111	100%	100%
Salaries - Part-Time	0	0	0	0	0	20,880	100%	100%
Social Security & Medicare	0	0	0	0	0	7,190	100%	100%
Medical Benefits	0	0	0	0	0	11,426	100%	100%
Pension Benefits	0	0	0	0	0	5,565	100%	100%
Other Fringe Benefits	0	0	0	0	0	1,318	100%	100%
Total Personal Services	0	0	0	0	0	119,490	100%	100%
<u>Contractual Services</u>								
Postage	0	0	0	0	0	23,516	100%	100%
Travel & Training	0	0	0	0	0	5,777	100%	100%
Printing & Photography	0	0	0	0	0	83,278	100%	100%
Dues & Memberships	0	0	0	0	0	905	100%	100%
Professional Services	0	0	0	0	0	1,950	100%	100%
Service Contracts	0	0	0	0	0	31,919	100%	100%
Total Contractual Services	0	0	0	0	0	174,445	100%	100%
<u>Commodities</u>								
Office Supplies	0	0	0	0	0	2,977	100%	100%
Meetings and Receptions	0	0	0	0	0	200	100%	100%
Total Commodities	0	0	0	0	0	3,177	100%	100%
Total Expenditures	\$0	\$0	\$0	\$0	\$0	\$297,112	100%	100%

Planning & Development Services Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$886,114	\$857,893	\$991,525	\$991,525	\$894,716	\$1,045,580	5%	17%
Contractual Services	94,743	73,545	338,717	189,956	200,142	213,967	-37%	7%
Commodities	10,547	5,598	4,500	4,500	4,500	4,300	-4%	-4%
Total Expenditures	991,404	937,036	1,334,742	1,185,981	1,099,358	1,263,847	-5%	15%

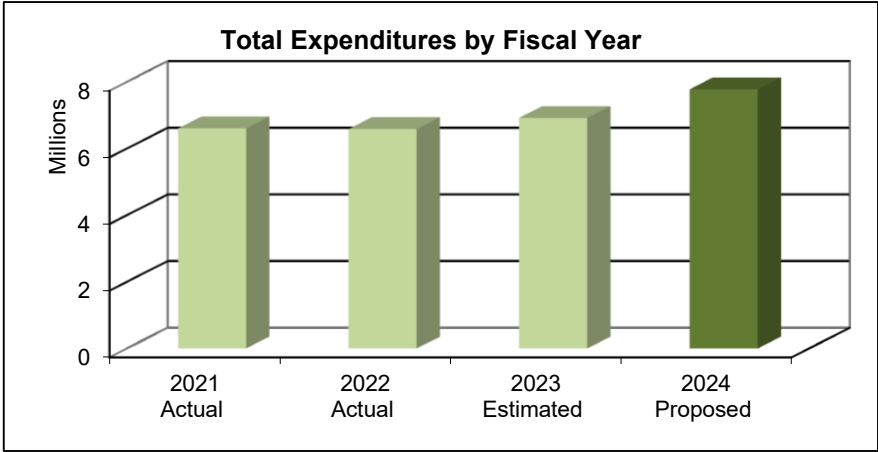
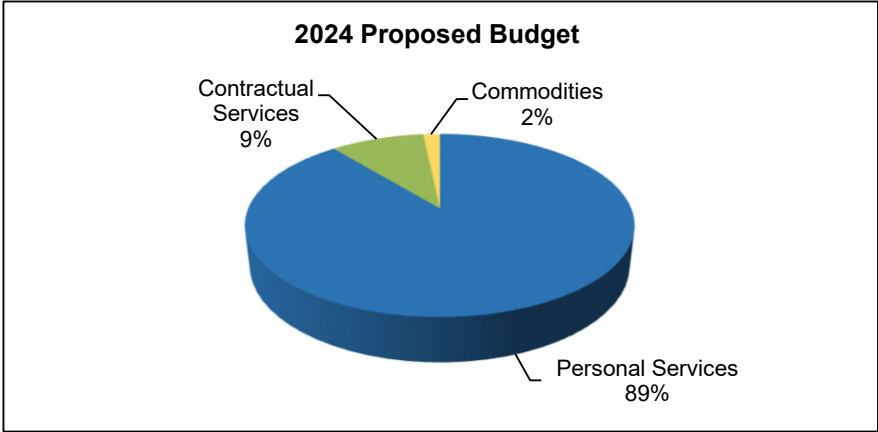


General Fund - Planning & Development Services

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$647,977	\$624,471	\$725,639	\$725,639	\$678,045	\$767,194	6%	13%
Overtime	4,863	25,860	9,500	9,500	6,911	5,001	-47%	-28%
Other Compensation	538	0	0	0	0	0	0%	0%
Social Security & Medicare	48,018	48,206	56,239	56,239	52,399	62,172	11%	19%
Medical Benefits	85,743	70,791	101,298	101,298	70,880	77,308	-24%	9%
Pension Benefits	70,326	60,910	63,962	63,962	54,186	58,399	-9%	8%
Other Fringe Benefits	28,648	27,655	34,887	34,887	32,295	36,878	6%	14%
Total Personal Services	886,114	857,893	991,525	991,525	894,716	1,045,580	5%	17%
<u>Contractual Services</u>								
Postage	3,412	2,803	2,679	2,679	3,515	3,515	31%	0%
Utilities	7,212	6,336	6,719	6,719	6,719	7,676	14%	14%
Travel & Training	1,354	3,286	4,545	5,499	5,499	7,675	69%	40%
Printing & Photography	709	1,089	705	705	705	1,004	42%	42%
Dues & Memberships	1,964	774	1,575	1,575	1,575	1,824	16%	16%
Advertising	2,082	1,566	1,700	1,700	1,700	2,000	18%	18%
Maintenance & Repair	2,058	1,062	1,272	1,272	790	785	-38%	-1%
Professional Services	57,673	31,471	300,000	150,000	150,000	155,000	-48%	3%
Service Contracts	0	0	780	1,065	1,065	3,670	371%	245%
Banking and Credit Card Fees	18,279	25,158	18,742	18,742	28,574	30,818	64%	8%
Total Contractual Services	94,743	73,545	338,717	189,956	200,142	213,967	-37%	7%
<u>Commodities</u>								
Office Supplies	9,640	3,146	2,800	2,800	2,800	2,500	-11%	-11%
Uniforms and Clothing	412	1,034	1,200	1,200	1,200	1,200	0%	0%
Meetings and Receptions	495	1,418	500	500	500	600	20%	20%
Total Commodities	10,547	5,598	4,500	4,500	4,500	4,300	-4%	-4%
Total Expenditures	991,404	937,036	1,334,742	1,185,981	1,099,358	1,263,847	-5%	15%

Police Department Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$5,970,950	\$5,908,102	\$6,293,638	\$6,293,638	\$6,131,719	\$6,926,629	10%	13%
Contractual Services	524,010	576,707	655,871	655,871	656,961	721,772	10%	10%
Commodities	110,164	101,891	128,581	128,581	128,503	129,250	1%	1%
Total Expenditures	6,605,124	6,586,701	7,078,090	7,078,090	6,917,183	7,777,651	10%	12%

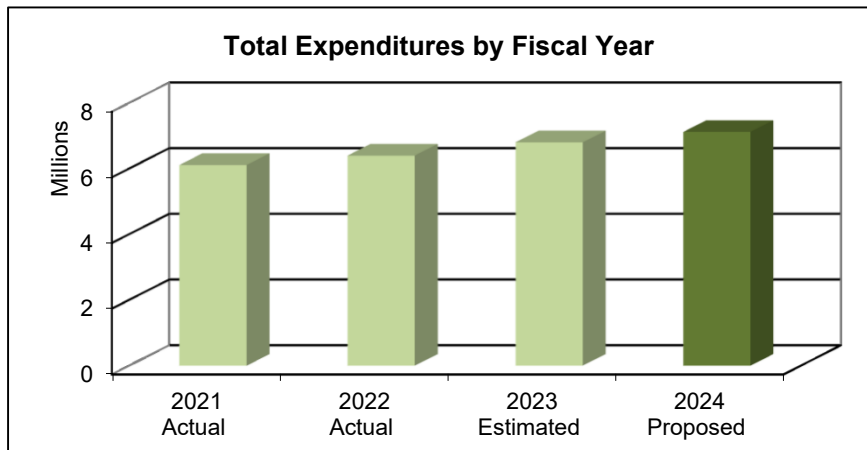
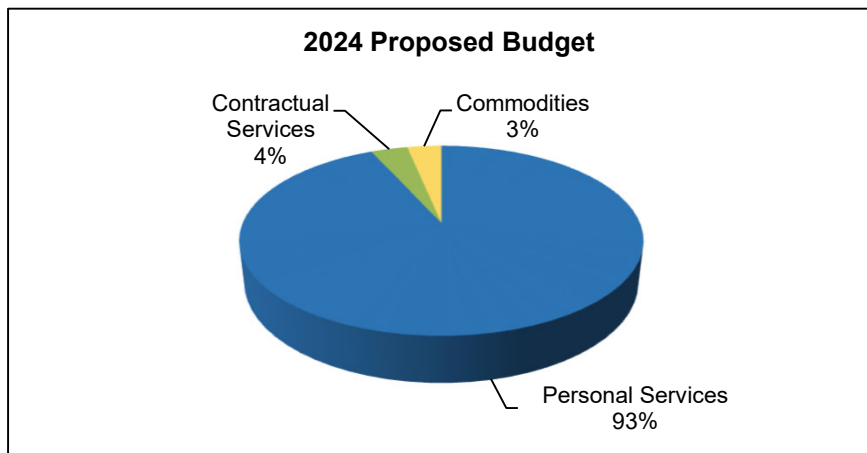


General Fund - Police

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$4,072,737	\$4,097,405	\$4,366,736	\$4,366,736	\$4,220,000	\$4,750,726	9%	13%
Salaries - Part-Time	20,448	11,238	22,763	22,763	17,525	27,300	20%	56%
Overtime	137,431	134,993	145,000	145,000	172,000	166,858	15%	-3%
Other Compensation	58,057	64,179	33,217	33,217	66,911	98,747	197%	48%
Social Security & Medicare	313,738	315,869	349,901	349,901	342,447	379,450	8%	11%
Medical Benefits	513,870	507,088	594,146	594,146	551,302	615,717	4%	12%
Pension Benefits	600,930	507,135	470,116	470,116	457,184	545,686	16%	19%
Other Fringe Benefits	253,740	270,196	311,759	311,759	304,350	342,145	10%	12%
Total Personal Services	5,970,950	5,908,102	6,293,638	6,293,638	6,131,719	6,926,629	10%	13%
<u>Contractual Services</u>								
Postage	1,849	2,335	2,476	2,476	1,625	1,625	-34%	0%
Utilities	25,021	27,642	27,543	27,543	27,543	25,991	-6%	-6%
Travel & Training	24,501	39,429	40,825	40,825	40,825	45,435	11%	11%
Printing & Photography	2,347	614	1,950	1,950	1,950	750	-62%	-62%
Dues & Memberships	3,842	3,310	4,220	4,220	4,000	4,620	9%	16%
Maintenance & Repair	7,954	5,847	5,019	5,019	4,000	4,487	-11%	12%
Service Contracts	454,189	494,124	569,608	569,608	569,608	632,219	11%	11%
Medical Services	4,306	3,407	4,230	4,230	7,410	6,645	57%	-10%
Total Contractual Services	524,010	576,707	655,871	655,871	656,961	721,772	10%	10%
<u>Commodities</u>								
Office Supplies	15,013	12,983	14,000	14,000	14,000	14,000	0%	0%
Other Supplies and Materials	43,465	40,982	58,003	58,003	58,003	57,603	-1%	-1%
Uniforms and Clothing	44,579	39,874	48,078	48,078	48,000	48,847	2%	2%
Meetings and Receptions	7,107	8,052	8,500	8,500	8,500	8,800	4%	4%
Total Commodities	110,164	101,891	128,581	128,581	128,503	129,250	1%	1%
Total Expenditures	6,605,124	6,586,701	7,078,090	7,078,090	6,917,183	7,777,651	10%	12%

Fire Department Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$5,779,653	\$6,102,829	\$6,296,535	\$6,296,535	\$6,295,384	\$6,618,230	5%	5%
Contractual Services	128,719	116,221	158,331	188,331	201,546	248,201	57%	23%
Commodities	195,477	177,197	229,724	254,724	289,690	232,462	1%	-20%
Capital Outlay	6,425	0	16,597	16,597	13,354	17,575	6%	32%
Total Expenditures	6,110,274	6,396,247	6,701,187	6,756,187	6,799,974	7,116,468	6%	5%

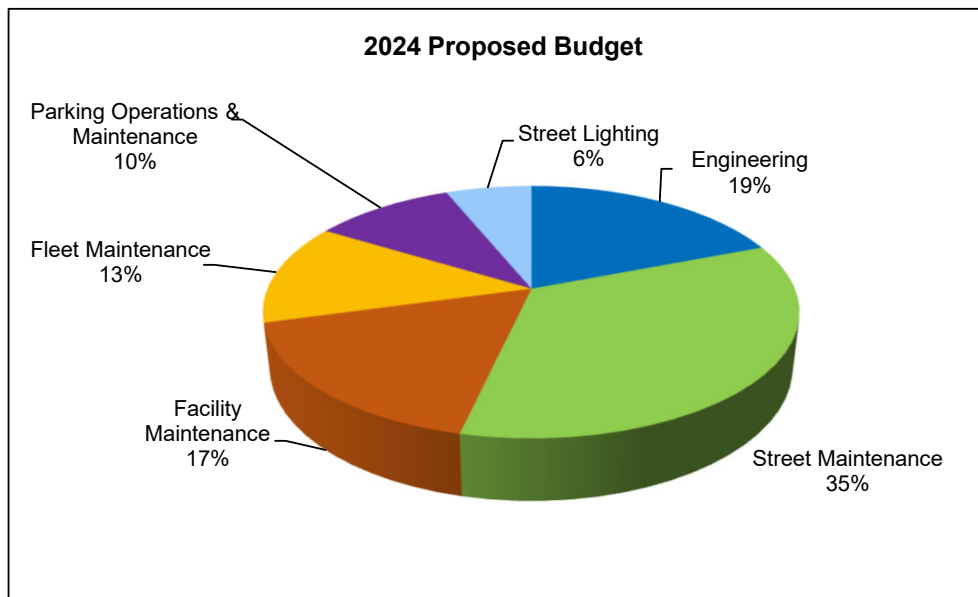


General Fund - Fire

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$3,591,078	\$3,775,409	\$3,958,957	\$3,958,957	\$3,937,252	\$4,158,139	5%	6%
Overtime	512,431	567,471	450,633	450,633	505,012	530,757	18%	5%
Other Compensation	92,694	123,512	125,659	125,659	126,759	115,145	-8%	-9%
Social Security & Medicare	308,988	328,079	339,605	339,605	349,148	344,580	1%	-1%
Medical Benefits	387,905	427,954	510,125	510,125	467,080	489,605	-4%	5%
Pension Benefits	510,556	457,130	436,042	436,042	426,305	484,096	11%	14%
Other Fringe Benefits	376,001	423,273	475,514	475,514	483,828	495,909	4%	2%
Total Personal Services	5,779,653	6,102,829	6,296,535	6,296,535	6,295,384	6,618,230	5%	5%
<u>Contractual Services</u>								
Postage	433	508	551	551	451	449	-19%	0%
Utilities	25,075	23,691	22,170	22,170	23,670	26,474	19%	12%
Travel & Training	30,157	30,615	48,225	48,225	33,775	54,350	13%	61%
Printing & Photography	3,893	2,661	8,800	8,800	7,300	5,500	-38%	-25%
Dues & Memberships	4,425	4,273	5,385	5,385	5,385	5,460	1%	1%
Maintenance & Repair	7,171	9,184	15,000	36,000	14,399	17,078	14%	19%
Professional Services	7,218	5,580	8,000	17,000	6,547	5,000	-38%	-24%
Service Contracts	4,527	9,847	10,225	10,225	70,284	98,265	861%	40%
Medical Services	45,819	29,861	39,975	39,975	39,735	35,625	-11%	-10%
Total Contractual Services	128,719	116,221	158,331	188,331	201,546	248,201	57%	23%
<u>Commodities</u>								
Office Supplies	8,220	9,621	11,840	11,840	11,840	9,500	-20%	-20%
Minor Supplies and Equipment	9,068	4,244	7,416	7,416	6,800	3,300	-56%	-51%
Medical Supplies	45,153	39,783	44,000	44,000	62,000	65,862	50%	6%
Vehicle Parts	0	0	0	25,000	0	0	0%	0%
Other Supplies and Materials	45,361	43,831	79,578	79,578	85,364	84,350	6%	-1%
Uniforms and Clothing	84,779	75,011	79,940	79,940	115,446	65,400	-18%	-43%
Meetings and Receptions	2,895	4,706	6,950	6,950	8,240	4,050	-42%	-51%
Total Commodities	195,477	177,197	229,724	254,724	289,690	232,462	1%	-20%
<u>Capital Outlay</u>								
Equipment	6,425	0	16,597	16,597	13,354	17,575	6%	32%
Total Capital Outlay	6,425	0	16,597	16,597	13,354	17,575	6%	32%
Total Expenditures	6,110,274	6,396,247	6,701,187	6,756,187	6,799,974	7,116,468	6%	5%

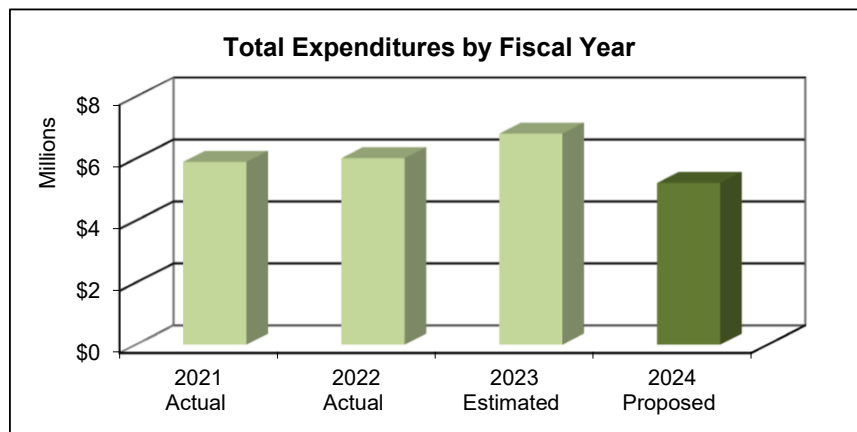
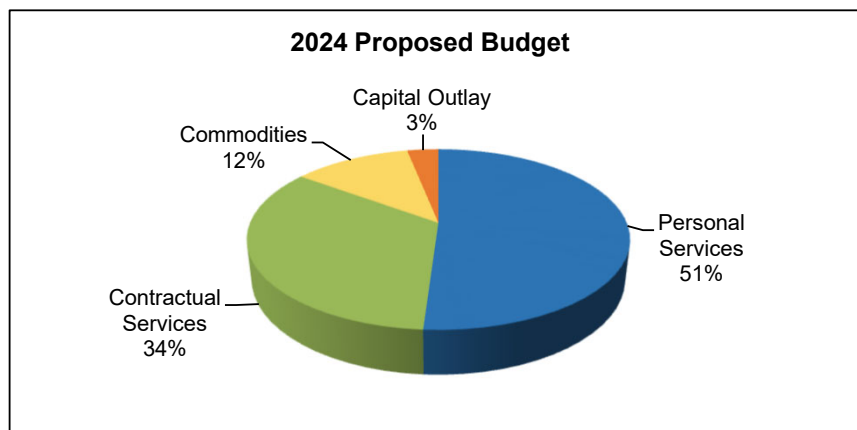
Public Works Summary of Expenditures by Program

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Engineering	\$2,670,757	\$2,672,740	\$3,040,640	\$3,040,640	\$2,874,244	\$998,963	-67%	-65%
Street Maintenance	1,323,589	1,330,272	1,763,592	1,763,592	1,614,707	1,797,941	2%	11%
Facility Maintenance	681,908	715,882	764,982	764,982	741,547	895,042	17%	21%
Fleet Maintenance	495,222	579,614	627,054	600,494	687,061	677,345	8%	-1%
Parking Operations & Maintenance	480,167	466,298	549,148	546,648	512,084	528,551	-4%	3%
Street Lighting	246,102	253,745	281,586	374,086	380,889	322,404	14%	-15%
Total Public Works	\$5,897,746	\$6,018,550	\$7,027,001	\$7,090,441	\$6,810,532	\$5,220,246	-26%	-23%



Public Works Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$2,023,992	\$1,926,349	\$2,507,893	\$2,507,893	\$2,207,675	\$2,665,000	6%	21%
Contractual Services	3,326,807	3,447,651	3,763,798	3,824,552	3,814,471	1,771,414	-53%	-54%
Commodities	489,928	591,009	633,748	636,434	658,386	619,499	-2%	-6%
Capital Outlay	57,019	53,541	121,562	121,562	130,000	164,333	35%	26%
Total Expenditures	5,897,746	6,018,550	7,027,001	7,090,441	6,810,532	5,220,246	-26%	-23%



General Fund - Engineering

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$416,633	\$392,659	\$531,075	\$531,075	\$454,968	\$577,145	9%	27%
Salaries - Part-Time	8,656	0	19,600	19,600	5,578	10,080	-49%	81%
Overtime	883	286	4,047	4,047	152	4,197	4%	2661%
Social Security & Medicare	31,539	29,259	42,437	42,437	35,243	45,244	7%	28%
Medical Benefits	47,126	43,785	76,263	76,263	48,792	49,822	-35%	2%
Pension Benefits	47,426	44,321	46,811	46,811	36,355	43,933	-6%	21%
Other Fringe Benefits	12,015	8,991	15,749	15,749	12,397	15,563	-1%	26%
Total Personal Services	564,277	519,301	735,983	735,983	593,485	745,984	1%	26%
<u>Contractual Services</u>								
Postage	635	595	390	390	384	391	0%	2%
Utilities	16,108	13,886	16,691	16,691	13,500	15,108	-9%	12%
Travel & Training	3,038	3,932	11,362	11,362	10,785	9,267	-18%	-14%
Printing & Photography	53	113	251	251	200	200	-20%	0%
Dues & Memberships	1,211	965	1,075	1,075	2,265	2,296	114%	1%
Advertising	0	175	300	300	175	180	-40%	3%
Maintenance & Repair	1,538	460	1,186	1,186	546	558	-53%	2%
Professional Services	5,127	567	12,350	12,350	12,120	12,350	0%	2%
Service Contracts	4,065	2,238	4,168	4,168	1,644	3,564	-14%	117%
Waste and Recycling	2,070,696	2,126,488	2,250,757	2,250,757	2,234,000	203,000	-91%	-91%
Total Contractual Services	2,102,471	2,149,419	2,298,530	2,298,530	2,275,619	246,914	-89%	-89%
<u>Commodities</u>								
Office Supplies	1,762	1,781	2,060	2,060	1,590	2,020	-2%	27%
Other Supplies and Materials	80	0	1,001	1,001	900	1,000	0%	11%
Uniforms and Clothing	1,507	1,167	1,475	1,475	1,350	1,475	0%	9%
Meetings and Receptions	660	1,071	1,591	1,591	1,300	1,570	-1%	21%
Total Commodities	4,009	4,019	6,127	6,127	5,140	6,065	-1%	18%
Total Expenditures	2,670,757	2,672,740	3,040,640	3,040,640	2,874,244	998,963	-67%	-65%

General Fund - Street Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$566,047	\$554,721	\$670,430	\$670,430	\$626,845	\$746,022	11%	19%
Salaries - Part-Time	0	6,272	27,720	27,720	5,289	28,560	3%	440%
Overtime	22,519	21,442	26,840	26,840	18,185	27,920	4%	54%
Other Compensation	108	0	0	0	0	0	0%	0%
Social Security & Medicare	42,320	42,691	55,606	55,606	49,749	61,392	10%	23%
Medical Benefits	105,109	94,644	145,842	145,842	121,349	132,279	-9%	9%
Pension Benefits	64,487	56,213	59,095	59,095	49,268	56,788	-4%	15%
Other Fringe Benefits	63,448	62,598	88,036	88,036	77,435	95,126	8%	23%
Total Personal Services	864,037	838,581	1,073,569	1,073,569	948,120	1,148,087	7%	21%
<u>Contractual Services</u>								
Utilities	36,991	38,786	27,483	27,483	25,662	32,087	17%	25%
Travel & Training	5,168	4,880	9,592	9,592	8,800	11,676	22%	33%
Dues & Memberships	265	620	436	436	425	966	122%	127%
Advertising	115	320	190	190	200	190	0%	-5%
Maintenance & Repair	23,065	0	30,501	30,501	29,900	33,001	8%	10%
Service Contracts	216,609	274,938	341,221	324,735	305,000	329,796	-3%	8%
Rentals	2,892	1,965	1,500	1,500	750	1,500	0%	100%
Waste and Recycling	645	929	1,000	1,000	600	750	-25%	25%
Total Contractual Services	285,749	322,437	411,923	395,437	371,337	409,966	0%	10%
<u>Commodities</u>								
Office Supplies	1,189	1,164	1,170	1,170	900	1,170	0%	30%
Minor Supplies and Equipment	7,034	6,815	7,200	7,200	7,000	7,501	4%	7%
Agriculture Supplies General	32,851	37,325	45,000	45,000	43,000	45,000	0%	5%
Medical Supplies	1,772	2,041	1,750	1,750	2,000	2,200	26%	10%
Snow and Ice Control Materials	27,857	23,228	62,696	79,182	79,200	44,025	-30%	-44%
Construction Materials	4,723	13,642	18,001	18,001	14,000	18,500	3%	32%
Traffic Supplies	30,514	23,797	27,276	27,276	26,500	26,915	-1%	2%
Other Supplies and Materials	9,156	9,943	12,376	12,376	11,900	12,375	0%	4%
Uniforms and Clothing	7,552	7,359	7,070	7,070	7,100	7,370	4%	4%
Meetings and Receptions	2,785	4,518	3,000	3,000	2,250	3,000	0%	33%
Total Commodities	125,434	129,833	185,539	202,025	193,850	168,056	-9%	-13%
<u>Capital Outlay</u>								
Equipment	0	0	36,561	36,561	51,600	29,832	-18%	-42%
Roadways and Parking Lots	48,369	39,421	56,000	56,000	49,800	42,000	-25%	-16%
Total Capital Outlay	48,369	39,421	92,561	92,561	101,400	71,832	-22%	-29%
Total Expenditures	1,323,589	1,330,272	1,763,592	1,763,592	1,614,707	1,797,941	2%	11%

General Fund - Facility Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$157,253	\$162,908	\$168,283	\$168,283	\$167,750	\$186,062	11%	11%
Salaries - Part-Time	7,544	0	9,800	9,800	4,210	10,080	3%	139%
Overtime	637	1,313	3,059	3,059	1,222	3,148	3%	158%
Social Security & Medicare	12,542	12,463	13,858	13,858	13,248	15,246	10%	15%
Medical Benefits	17,351	17,815	21,378	21,378	19,732	20,438	-4%	4%
Pension Benefits	16,338	13,939	14,833	14,833	13,415	14,164	-5%	6%
Other Fringe Benefits	10,380	10,852	13,481	13,481	12,741	14,620	8%	15%
Total Personal Services	222,043	219,290	244,692	244,692	232,318	263,758	8%	14%
<u>Contractual Services</u>								
Utilities	212,797	207,332	222,720	222,720	218,400	242,828	9%	11%
Travel & Training	1,905	3,688	4,381	4,381	4,376	4,602	5%	5%
Dues & Memberships	369	394	395	395	414	414	5%	0%
Maintenance & Repair	95,122	108,725	131,778	131,778	124,010	141,922	8%	14%
Service Contracts	88,812	103,363	108,820	108,820	110,483	109,811	1%	-1%
Total Contractual Services	399,005	423,502	468,094	468,094	457,683	499,577	7%	9%
<u>Commodities</u>								
Minor Supplies and Equipment	1,522	997	2,500	2,500	2,500	1,100	-56%	-56%
Medical Supplies	0	75	150	150	100	150	0%	50%
Other Supplies and Materials	51,200	54,638	39,110	39,110	39,986	38,511	-2%	-4%
Uniforms and Clothing	1,176	1,876	1,795	1,795	1,860	1,800	0%	-3%
Meetings and Receptions	1,588	1,383	2,640	2,640	1,500	2,145	-19%	43%
Total Commodities	55,486	58,970	46,195	46,195	45,946	43,706	-5%	-5%
<u>Capital Outlay</u>								
Facility Improvements	5,374	14,120	6,001	6,001	5,600	88,001	1366%	1471%
Total Capital Outlay	5,374	14,120	6,001	6,001	5,600	88,001	1366%	1471%
Total Expenditures	681,908	715,882	764,982	764,982	741,547	895,042	17%	21%

General Fund - Fleet Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$153,335	\$113,200	\$182,644	\$182,644	\$140,424	\$204,604	12%	46%
Salaries - Part-Time	0	14,204	0	0	45,023	0	0%	-100%
Overtime	478	5,136	1,880	1,880	2,557	1,988	6%	-22%
Social Security & Medicare	11,872	10,070	14,308	14,308	14,382	15,805	10%	10%
Medical Benefits	11,953	10,427	30,398	30,398	16,129	38,892	28%	141%
Pension Benefits	20,179	15,568	16,099	16,099	8,969	15,575	-3%	74%
Other Fringe Benefits	7,162	6,793	10,029	10,029	9,797	12,788	28%	31%
Total Personal Services	204,980	175,398	255,358	255,358	237,281	289,652	13%	22%
<u>Contractual Services</u>								
Travel & Training	666	4,437	5,250	5,250	6,180	5,250	0%	-15%
Dues & Memberships	499	0	500	500	500	500	0%	0%
Maintenance & Repair	44,931	38,714	37,510	24,750	76,900	35,043	-7%	-54%
Service Contracts	5,456	5,589	12,386	12,386	11,550	14,004	13%	21%
Deductibles and Losses	0	19,109	0	0	10,000	7,500	100%	-25%
Total Contractual Services	51,552	67,849	55,646	42,886	105,130	62,297	12%	-41%
<u>Commodities</u>								
Office Supplies	66	70	300	300	1,100	300	0%	-73%
Minor Supplies and Equipment	3,806	3,731	3,500	3,500	7,300	3,750	7%	-49%
Medical Supplies	617	102	350	350	300	651	86%	117%
Vehicle Parts	84,462	99,689	85,000	71,200	91,875	76,000	-11%	-17%
Fuel and Lubricants	146,511	227,597	222,500	222,500	234,938	238,300	7%	1%
Other Supplies and Materials	2,651	4,767	3,650	3,650	7,200	5,150	41%	-28%
Uniforms and Clothing	531	294	750	750	1,700	900	20%	-47%
Total Commodities	238,690	336,368	316,050	302,250	344,650	325,396	3%	-6%
Total Expenditures	495,222	579,614	627,054	600,494	687,061	677,345	8%	-1%

General Fund - Parking Operations & Maintenance

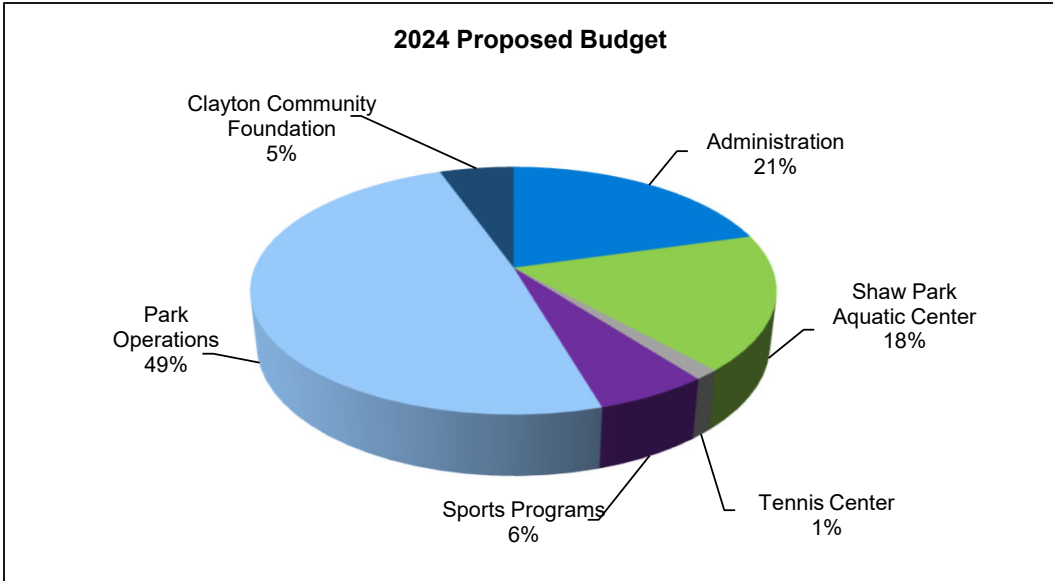
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$69,087	\$70,757	\$72,639	\$72,639	\$72,538	\$76,818	6%	6%
Salaries - Part-Time	0	0	9,240	9,240	0	9,520	3%	100%
Overtime	2,183	1,630	2,645	2,645	1,494	2,724	3%	82%
Other Compensation	169	169	169	169	168	169	0%	1%
Social Security & Medicare	5,391	5,471	6,479	6,479	5,676	6,827	5%	20%
Medical Benefits	5,653	5,848	7,127	7,127	6,491	6,813	-4%	5%
Pension Benefits	7,174	6,053	6,403	6,403	5,801	5,848	-9%	1%
Other Fringe Benefits	3,870	4,575	5,825	5,825	5,142	6,085	4%	18%
Total Personal Services	93,526	94,503	110,527	110,527	97,310	114,804	4%	18%
<u>Contractual Services</u>								
Utilities	1,131	1,672	1,260	1,260	770	847	-33%	10%
Travel & Training	2,500	0	2,500	0	0	251	-90%	100%
Printing & Photography	0	97	400	400	200	200	-50%	0%
Maintenance & Repair	374	47	500	500	75	500	0%	567%
Service Contracts	257,099	250,990	279,140	279,140	254,674	263,741	-6%	4%
Banking and Credit Card Fees	90,201	103,056	105,085	105,085	111,455	118,132	12%	6%
Rentals	4,000	0	0	0	0	0	0%	0%
Total Contractual Services	355,305	355,861	388,885	386,385	367,174	383,671	-1%	4%
<u>Commodities</u>								
Office Supplies	571	350	350	350	350	350	0%	0%
Minor Supplies and Equipment	786	590	800	800	800	800	0%	0%
Agriculture Supplies General	3,852	560	3,000	3,000	2,500	3,000	0%	20%
Construction Materials	0	672	2,301	2,301	950	1,150	-50%	21%
Traffic Supplies	3,379	300	650	650	500	1,250	92%	150%
Parking Supplies Meters	19,026	12,465	19,135	19,135	19,000	18,526	-3%	-2%
Other Supplies and Materials	0	536	0	0	0	0	0%	0%
Uniforms and Clothing	446	462	500	500	500	500	0%	0%
Total Commodities	28,060	15,935	26,736	26,736	24,600	25,576	-4%	4%
<u>Capital Outlay</u>								
Facility Improvements	3,276	0	23,000	23,000	23,000	4,500	-80%	-80%
Total Capital Outlay	3,276	0	23,000	23,000	23,000	4,500	-80%	-80%
Total Expenditures	480,167	466,298	549,148	546,648	512,084	528,551	-4%	3%

General Fund - Street Lighting

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$46,196	\$54,778	\$59,034	\$59,034	\$66,164	\$70,825	20%	7%
Overtime	3,912	3,269	4,311	4,311	7,215	5,277	22%	-27%
Social Security & Medicare	3,794	4,395	4,846	4,846	5,613	5,822	20%	4%
Medical Benefits	5,203	5,629	7,127	7,127	6,344	6,813	-4%	7%
Pension Benefits	10,858	4,698	5,204	5,204	5,286	5,392	4%	2%
Other Fringe Benefits	5,164	6,507	7,243	7,243	8,539	8,586	19%	1%
Total Personal Services	75,128	79,276	87,765	87,765	99,161	102,715	17%	4%
<u>Contractual Services</u>								
Utilities	94,269	113,899	102,920	102,920	108,100	121,975	19%	13%
Travel & Training	0	0	0	2,500	1,878	1	100%	-100%
Maintenance & Repair	500	0	300	300	50	300	0%	500%
Service Contracts	37,957	14,684	37,500	127,500	127,500	46,713	25%	-63%
Total Contractual Services	132,726	128,583	140,720	233,220	237,528	168,989	20%	-29%
<u>Commodities</u>								
Minor Supplies and Equipment	1,585	5,185	1,501	1,501	1,400	1,500	0%	7%
Construction Materials	0	0	500	500	300	500	0%	67%
Traffic Supplies	8,064	4,750	8,000	8,000	5,000	8,000	0%	60%
Other Supplies and Materials	28,599	35,950	43,100	43,100	37,500	40,700	-6%	9%
Total Commodities	38,249	45,885	53,101	53,101	44,200	50,700	-5%	15%
Total Expenditures	246,102	253,745	281,586	374,086	380,889	322,404	14%	-15%

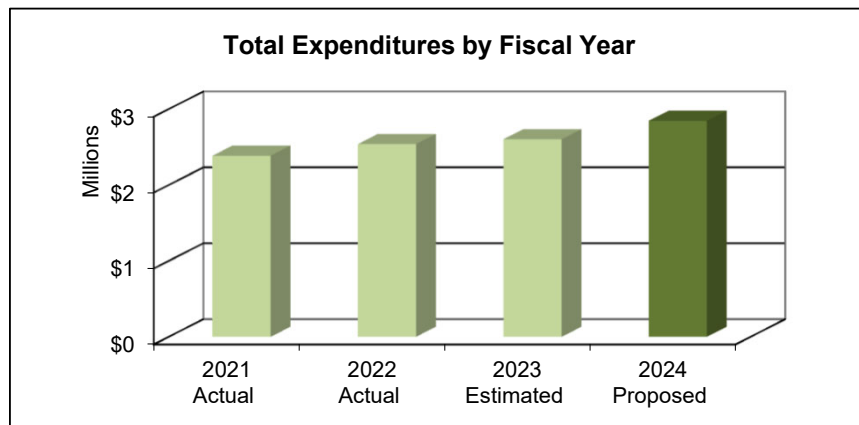
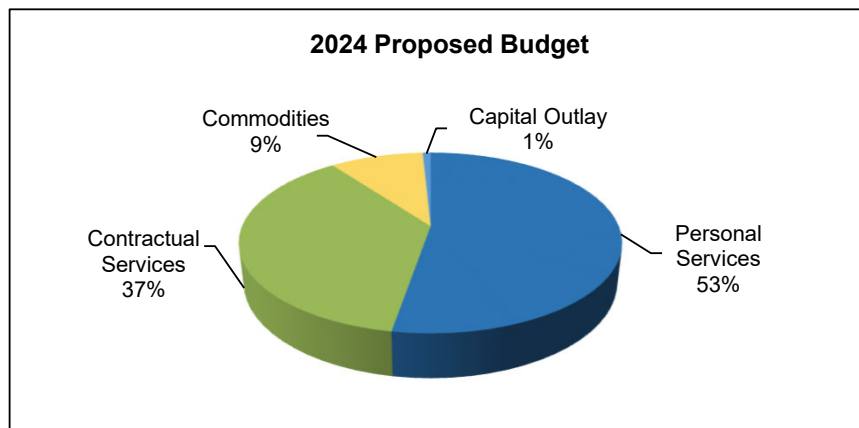
Parks & Recreation Summary of Expenditures by Program

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Administration	\$581,791	\$683,707	\$665,789	\$667,789	\$561,826	\$586,368	-12%	4%
Shaw Park Aquatic Center	352,536	345,056	431,365	416,365	470,717	503,824	17%	7%
Ice Rink	34,091	49,629	0	0	0	0	0%	0%
Tennis Center	35,649	35,984	53,300	53,300	36,355	37,025	-31%	2%
Sports Programs	74,771	120,167	149,759	149,759	140,521	167,226	12%	19%
Park Operations	1,222,078	1,207,050	1,425,777	1,425,777	1,244,874	1,398,222	-2%	12%
Clayton Community Foundation	85,563	98,827	122,252	122,252	149,058	154,737	27%	4%
Total Parks & Recreation	\$2,386,479	\$2,540,420	\$2,848,241	\$2,835,241	\$2,603,351	\$2,847,402	0%	9%



Parks & Recreation Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$1,299,820	\$1,407,512	\$1,593,621	\$1,593,621	\$1,298,623	\$1,501,113	-6%	16%
Contractual Services	872,929	893,086	964,479	951,479	1,018,616	1,055,418	9%	4%
Commodities	213,730	239,822	265,725	265,725	261,442	268,091	1%	3%
Capital Outlay	0	0	24,416	24,416	24,670	22,780	-7%	-8%
Total Expenditures	2,386,479	2,540,420	2,848,241	2,835,241	2,603,351	2,847,402	0%	9%



General Fund - Parks & Recreation Administration

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$384,152	\$446,184	\$419,330	\$419,330	\$345,947	\$378,644	-10%	9%
Salaries - Part-Time	0	16,043	0	0	3,459	11,025	100%	219%
Overtime	2,091	2,435	3,000	3,000	2,360	3,000	0%	27%
Social Security & Medicare	28,010	34,431	32,500	32,500	26,910	30,040	-8%	12%
Medical Benefits	45,079	43,756	48,348	48,348	39,982	39,559	-18%	-1%
Pension Benefits	39,641	36,132	36,962	36,962	27,228	28,823	-22%	6%
Other Fringe Benefits	17,278	18,316	20,532	20,532	16,201	17,914	-13%	11%
Total Personal Services	516,251	597,297	560,673	560,673	462,087	509,005	-9%	10%
<u>Contractual Services</u>								
Postage	2,482	3,246	9,209	9,209	5,000	280	-97%	-94%
Utilities	2,051	2,800	2,700	2,700	2,000	2,250	-17%	13%
Travel & Training	3,726	4,882	12,000	12,000	12,000	6,175	-49%	-49%
Printing & Photography	778	2,053	15,550	23,150	24,425	720	-95%	-97%
Dues & Memberships	3,148	3,228	3,852	3,852	3,582	3,310	-14%	-8%
Advertising	2,469	3,650	2,650	2,650	1,500	0	-100%	-100%
Maintenance & Repair	0	125	250	250	250	250	0%	0%
Service Contracts	3,276	3,729	3,376	3,376	5,300	14,110	318%	166%
Banking and Credit Card Fees	18,663	18,326	20,591	20,591	16,332	19,268	-6%	18%
Events	10,657	15,808	19,000	13,400	13,500	15,500	-18%	15%
Total Contractual Services	47,250	57,845	89,178	91,178	83,889	61,863	-31%	-26%
<u>Commodities</u>								
Office Supplies	12,163	18,050	7,188	7,188	7,100	5,800	-19%	-18%
Other Supplies and Materials	4,691	4,286	3,750	3,750	3,750	4,700	25%	25%
Uniforms and Clothing	335	1,821	1,040	1,040	1,040	1,040	0%	0%
Meetings and Receptions	1,101	4,408	3,960	3,960	3,960	3,960	0%	0%
Total Commodities	18,290	28,566	15,938	15,938	15,850	15,500	-3%	-2%
Total Expenditures	581,791	683,707	665,789	667,789	561,826	586,368	-12%	4%

General Fund - Shaw Park Aquatic Center

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Part-Time	\$4,665	\$15,792	\$18,259	\$18,259	\$5,049	\$22,212	22%	340%
Social Security & Medicare	357	1,208	1,398	1,398	386	1,700	22%	340%
Other Fringe Benefits	86	345	928	928	108	1,211	30%	1021%
Total Personal Services	5,108	17,344	20,585	20,585	5,543	25,123	22%	353%
<u>Contractual Services</u>								
Utilities	39,375	53,284	51,000	36,000	54,480	62,656	23%	15%
Maintenance & Repair	32,843	12,349	16,500	16,500	16,500	8,500	-48%	-48%
Service Contracts	217,751	205,831	255,380	255,380	310,040	318,445	25%	3%
Total Contractual Services	289,969	271,463	322,880	307,880	381,020	389,601	21%	2%
<u>Commodities</u>								
Other Supplies and Materials	57,459	56,249	72,400	72,400	68,400	71,600	-1%	5%
Total Commodities	57,459	56,249	72,400	72,400	68,400	71,600	-1%	5%
<u>Capital Outlay</u>								
Equipment	0	0	15,500	15,500	15,754	17,500	13%	11%
Total Capital Outlay	0	0	15,500	15,500	15,754	17,500	13%	11%
Total Expenditures	352,536	345,056	431,365	416,365	470,717	503,824	17%	7%

General Fund - Ice Rink

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Contractual Services</u>								
Utilities	\$34,091	\$49,629	\$0	\$0	\$0	\$0	0%	0%
Total Contractual Services	34,091	49,629	0	0	0	0	0%	0%
Total Expenditures	\$34,091	\$49,629	\$0	\$0	\$0	\$0	0%	0%

General Fund - Tennis Center

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Contractual Services</u>								
Maintenance & Repair	\$0	\$2,399	\$2,000	\$2,000	\$2,000	\$2,000	0%	0%
Service Contracts	34,212	31,349	48,750	48,750	32,000	31,925	-35%	0%
Total Contractual Services	34,212	33,749	50,750	50,750	34,000	33,925	-33%	0%
<u>Commodities</u>								
Other Supplies and Materials	1,436	2,235	2,550	2,550	2,355	3,100	22%	32%
Total Commodities	1,436	2,235	2,550	2,550	2,355	3,100	22%	32%
Total Expenditures	35,649	35,984	53,300	53,300	36,355	37,025	-31%	2%

General Fund - Sports Programs

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Part-Time	\$29,796	\$57,061	\$82,570	\$82,570	\$68,143	\$86,368	5%	27%
Overtime	0	443	0	0	0	0	0%	0%
Social Security & Medicare	2,279	4,399	6,318	6,318	5,213	6,608	5%	27%
Other Fringe Benefits	1,003	2,417	4,195	4,195	3,199	4,707	12%	47%
Total Personal Services	33,079	64,320	93,083	93,083	76,555	97,683	5%	28%
<u>Contractual Services</u>								
Service Contracts	22,713	27,064	23,441	23,441	30,731	31,421	34%	2%
Total Contractual Services	22,713	27,064	23,441	23,441	30,731	31,421	34%	2%
<u>Commodities</u>								
Recreation Supplies	18,979	28,783	33,235	33,235	33,235	38,122	15%	15%
Total Commodities	18,979	28,783	33,235	33,235	33,235	38,122	15%	15%
Total Expenditures	\$74,771	\$120,167	\$149,759	\$149,759	\$140,521	\$167,226	12%	19%

General Fund - Park Operations

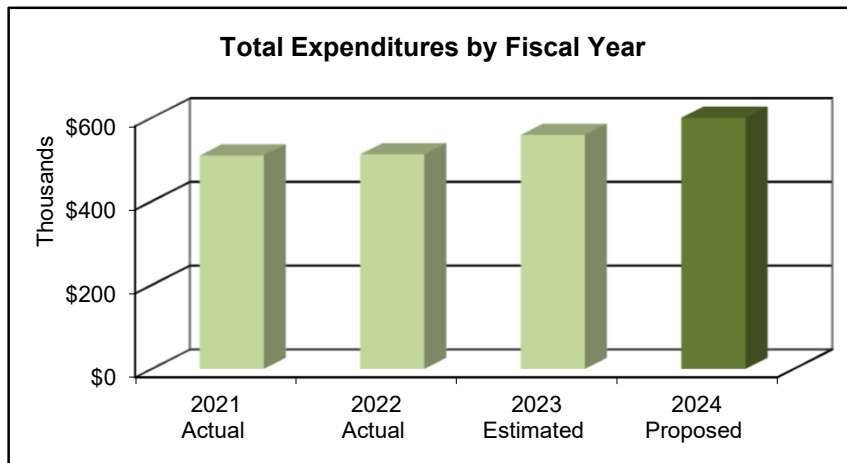
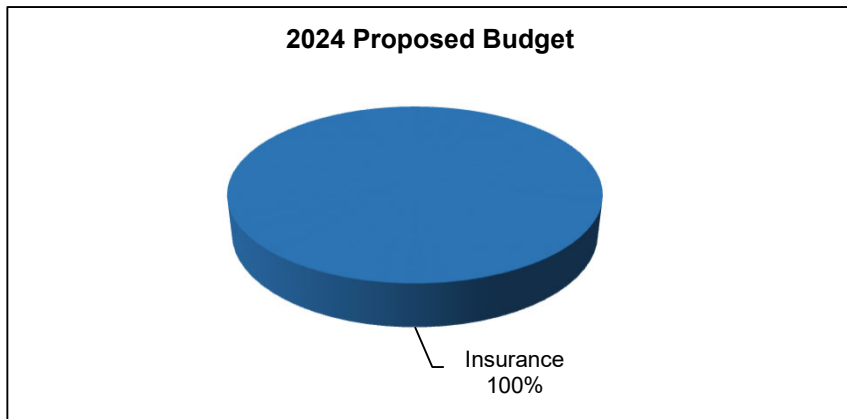
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$425,768	\$425,438	\$519,942	\$519,942	\$426,456	\$491,474	-5%	15%
Salaries - Part-Time	21,183	13,140	29,250	29,250	6,990	30,000	3%	329%
Overtime	20,437	13,426	23,376	23,376	20,546	23,691	1%	15%
Social Security & Medicare	33,912	33,178	43,802	43,802	34,730	41,706	-5%	20%
Medical Benefits	80,517	73,893	100,375	100,375	70,731	79,720	-21%	13%
Pension Benefits	47,434	42,315	45,831	45,831	34,050	37,412	-18%	10%
Other Fringe Benefits	31,730	29,693	38,113	38,113	31,527	37,512	-2%	19%
Total Personal Services	660,983	631,084	800,689	800,689	625,030	741,515	-7%	19%
<u>Contractual Services</u>								
Utilities	187,845	197,830	224,446	224,446	224,446	252,953	13%	13%
Travel & Training	594	3,705	5,500	5,500	5,500	5,500	0%	0%
Dues & Memberships	625	365	700	700	700	700	0%	0%
Maintenance & Repair	15,811	27,780	18,944	18,944	13,700	17,450	-8%	27%
Service Contracts	226,141	217,227	220,580	220,580	220,580	230,955	5%	5%
Rentals	12,587	5,071	4,600	4,600	4,600	4,300	-7%	-7%
Total Contractual Services	443,603	451,978	474,770	474,770	469,526	511,858	8%	9%
<u>Commodities</u>								
Medical Supplies	610	0	250	250	250	0	-100%	-100%
Other Supplies and Materials	110,838	118,157	133,330	133,330	133,330	132,231	-1%	-1%
Uniforms and Clothing	5,571	4,666	5,822	5,822	5,822	5,938	2%	2%
Meetings and Receptions	473	1,166	2,000	2,000	2,000	1,400	-30%	-30%
Total Commodities	117,492	123,989	141,402	141,402	141,402	139,569	-1%	-1%
<u>Capital Outlay</u>								
Equipment	0	0	8,916	8,916	8,916	5,280	-41%	-41%
Total Capital Outlay	0	0	8,916	8,916	8,916	5,280	-41%	-41%
Total Expenditures	1,222,078	1,207,050	1,425,777	1,425,777	1,244,874	1,398,222	-2%	12%

General Fund - Clayton Community Foundation

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$65,852	\$67,608	\$69,459	\$69,459	\$72,793	\$77,549	12%	7%
Salaries - Part-Time	0	8,519	18,000	18,000	28,315	25,000	39%	-12%
Social Security & Medicare	4,533	5,203	6,691	6,691	7,735	7,845	17%	1%
Medical Benefits	5,819	9,030	16,727	16,727	11,845	10,079	-40%	-15%
Pension Benefits	6,812	5,784	6,123	6,123	5,817	5,904	-4%	1%
Other Fringe Benefits	1,384	1,324	1,592	1,592	2,903	1,410	-11%	-51%
Total Personal Services	84,400	97,468	118,592	118,592	129,408	127,787	8%	-1%
<u>Contractual Services</u>								
Postage	0	0	0	0	512	512	100%	0%
Utilities	766	783	960	960	960	1,560	63%	63%
Travel & Training	129	575	2,000	2,000	0	1,500	-25%	100%
Professional Services	194	0	500	500	500	500	0%	0%
Service Contracts	0	0	0	0	17,478	22,678	100%	30%
Total Contractual Services	1,090	1,358	3,460	3,460	19,450	26,750	673%	38%
<u>Commodities</u>								
Meetings and Receptions	74	0	200	200	200	200	0%	0%
Total Commodities	74	0	200	200	200	200	0%	0%
Total Expenditures	\$85,563	\$98,827	\$122,252	\$122,252	\$149,058	\$154,737	27%	4%

Non-Departmental Summary of Expenditures by Program

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Insurance	\$509,809	\$512,482	\$559,919	\$559,919	\$558,915	\$670,384	20%	20%
Total Non-Departmental	\$509,809	\$512,482	\$559,919	\$559,919	\$558,915	\$670,384	20%	20%



General Fund - Insurance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Contractual Services</u>								
Service Contracts	\$17,548	\$19,031	\$17,000	\$17,000	\$25,109	\$27,588	62%	10%
Premiums Property	165,513	184,388	202,721	202,721	195,862	244,795	21%	25%
Premiums General Liability	211,272	224,221	232,428	232,428	257,656	292,818	26%	14%
Other Insurance Premiums	55,657	58,739	66,270	66,270	59,674	68,183	3%	14%
Deductibles and Losses	59,819	26,104	41,500	41,500	20,614	37,000	-11%	79%
Total Contractual Services	509,809	512,482	559,919	559,919	558,915	670,384	20%	20%
Total Expenditures	\$509,809	\$512,482	\$559,919	\$559,919	\$558,915	\$670,384	20%	20%

Sewer Lateral Fund

The Sewer Lateral Fund was established in 2001 by a voter approved fee of \$28 being assessed on certain residential properties. This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

Annual Reimbursements to Residents			
Fiscal Year	Number	Total Cost	Average Cost
2014	49	\$156,770	\$3,199
2015	33	\$98,320	\$2,979
2016	34	\$100,061	\$2,943
2017	42	\$125,721	\$2,993
2018	38	\$109,219	\$2,874
2019	49	\$146,140	\$2,982
2020	42	\$74,128	\$1,765
2021	38	\$74,083	\$1,950
2022	33	\$65,117	\$1,973
2023 Estimated	40	\$79,000	\$1,789
2024 Proposed	40	\$80,000	\$2,000

Sewer Lateral Fund

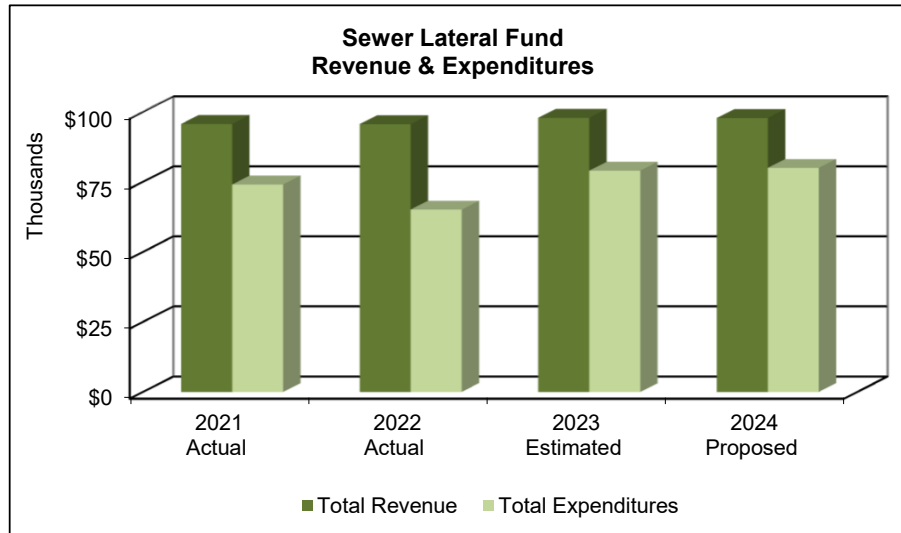
Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

Fund 20	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$52,708	\$74,306	\$104,794	\$123,671
Total Revenue	95,680	95,605	97,877	97,817
Total Expenditures	74,083	65,117	79,000	80,000
Surplus (Deficit)	21,597	30,488	18,877	17,817
Ending Fund Balance	\$74,306	\$104,794	\$123,671	\$141,488
% Fund Balance to Expenditures	100%	161%	157%	177%

This fund accounts for the annual fee paid by Clayton residents for properties with six or fewer dwelling units and for reimbursements to residents for sewer lateral repair costs.

The City has reduced the deficit spending in this fund by decreasing the maximum amount of reimbursement from \$3,000 to \$2,000 beginning in 2020.



Sewer Lateral Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
<u>Licenses, Permits, & Fees</u>								
Service Fees	\$94,731	94,184	\$94,250	\$94,250	\$94,000	\$94,250	0%	0%
Total Licenses, Permits & Fees	94,731	94,184	94,250	94,250	94,000	94,250	0%	0%
<u>Interest Income</u>								
Interest on Investments	949	1,421	1,318	1,318	3,877	3,567	171%	-8%
Total Interest Income	949	1,421	1,318	1,318	3,877	3,567	171%	-8%
Total Revenue	\$95,680	95,605	\$95,568	\$95,568	\$97,877	\$97,817	2%	0%

Sewer Lateral Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Expenditures</u>								
Sewer Lateral Reimbursements	\$74,083	65,117	\$80,000	\$80,000	\$79,000	\$80,000	0%	1%
Total Expenditures	\$74,083	65,117	\$80,000	\$80,000	\$79,000	\$80,000	0%	1%

Special Business District Fund

The Special Business District was established in 1981 to provide funding for appropriate economic development activities in the downtown area. The legislation establishing the Special Business District allows funding to be expended for a variety of economic development purposes including capital improvements in the area, promotion of the downtown area through marketing and advertising, and efforts related to attraction and retention of businesses. The Economic Advisory Committee has supported these efforts in addition to providing advice and guidance to the Mayor, Board of Aldermen, and the City’s administration on a strategy and action plan for future business growth, retention, and revitalization.

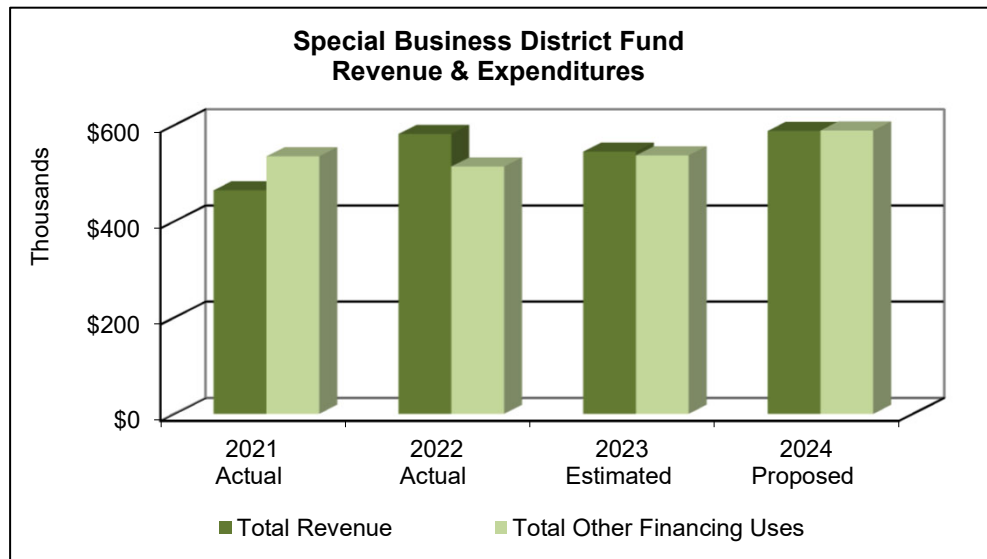
Expenditures related to the business district are recorded in the General Fund. Revenue is recorded in the Special Business District Fund, with transfers out to the General Fund supporting these projects.

	2023 Budget	2024 Proposed
Revenue		
Property Tax	\$537,098	\$587,744
Interest	1,165	800
Total Revenue	\$538,263	\$588,544
Transfer for Economic Development & Events		
Advertising	\$3,000	\$0
Dues & Memberships	1,325	2,120
Events	146,584	150,112
Events Staff Time	67,700	71,404
Meetings & Receptions	3,625	3,250
Parking Improvements	0	60,000
Personnel & Benefits	222,228	223,000
Plant Watering	5,227	5,400
Postage	75	0
Professional Studies & Services	0	10,000
Streetscape	80,000	55,000
Telephone	1,215	995
Travel & Training	6,720	7,885
Total Transfer	\$537,699	\$589,166

Special Business District Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 21	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$94,977	\$24,203	\$91,970	\$99,517
Total Revenue	464,782	582,096	545,246	588,544
Total Other Financing Uses	535,556	514,329	537,699	589,166
Surplus (Deficit)	(70,774)	67,767	7,547	(622)
Ending Fund Balance	\$24,203	\$91,970	\$99,517	\$98,895
% Fund Balance to Expenditures	5%	18%	19%	17%

This fund receives an additional property tax levy from a geographical overlay district comprised of the downtown area. The fund pays for projects and marketing with direct impact to the businesses lying within the geographical boundaries. This fund supports a portion of positions in the City performing economic development activities, as well as economic development expenditures in various departments. These amounts are paid directly from the General Fund, but are funded by a transfer from the Special Business District Fund.



Special Business District Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Property Tax								
Real Property Tax	\$452,706	\$555,164	\$519,098	\$519,098	\$525,080	\$570,112	10%	9%
Financial Institutions Tax	11,132	25,658	18,000	18,000	15,000	17,632	-2%	18%
Total Property Tax	463,838	580,822	537,098	537,098	540,080	587,744	9%	9%
Interest Income								
Interest on Investments	944	1,274	1,165	1,165	5,166	800	-31%	-85%
Total Interest Income	944	1,274	1,165	1,165	5,166	800	-31%	-85%
Total Revenue	\$464,782	\$582,096	\$538,263	\$538,263	\$545,246	\$588,544	9%	8%

Special Business District Fund - Expenditures

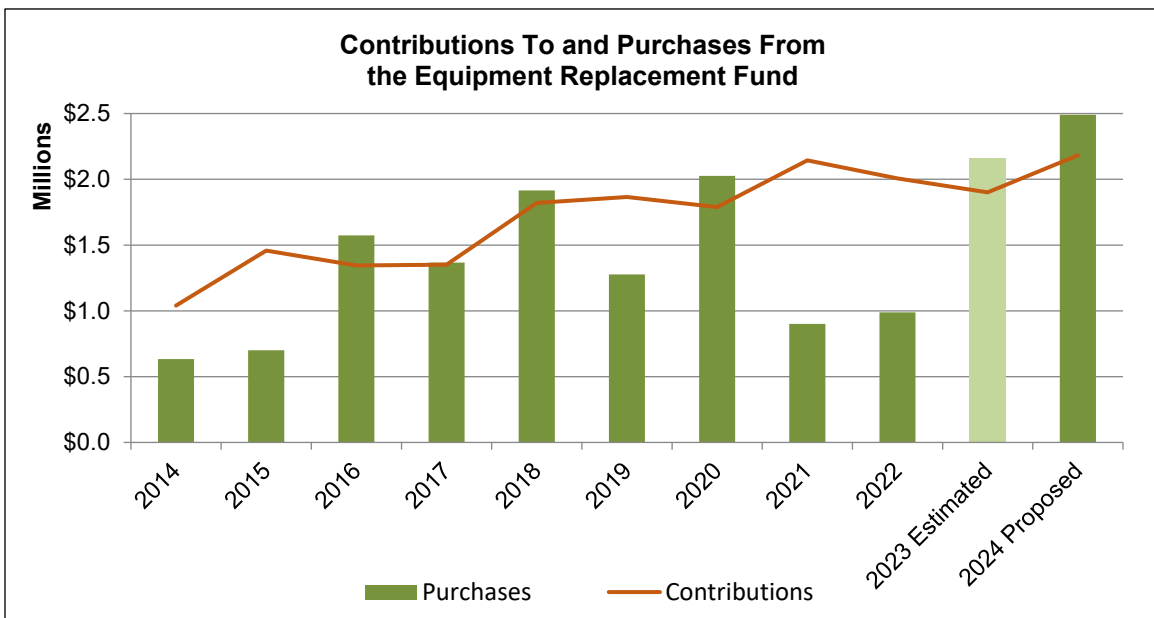
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Other Financing Uses								
Transfers Out to General Fund	\$535,556	\$514,329	\$537,699	\$537,699	\$537,699	\$494,166	-8%	-8%
Transfers Out to Equipment Replacement	0	0	0	0	0	40,000	100%	100%
Transfers Out to Capital Improvements	0	0	0	0	0	55,000	100%	100%
Total Other Financing Uses	535,556	514,329	537,699	537,699	537,699	589,166	10%	10%
Total Expenditures & Other Financing Uses	\$535,556	\$514,329	\$537,699	\$537,699	\$537,699	\$589,166	10%	10%

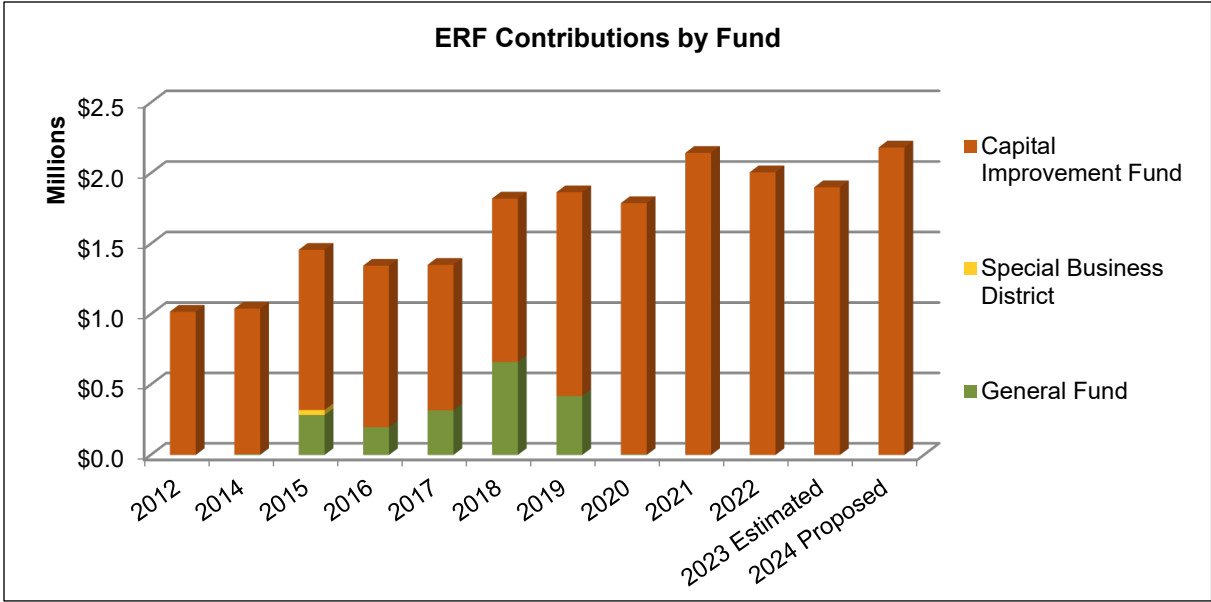
Equipment Replacement Fund

The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account for the systematic replacement of all vehicles, equipment and software, and facility related items, resulting in the lowest possible lifecycle cost and smoothing spending fluctuations. In developing the ERF budget, an assessment is calculated on each item as to its expected useful life and net replacement cost considering inflation. The net replacement cost for each item is divided by its useful life, resulting in an annual amount of expenditure to be budgeted and transferred to the ERF. By funding the ERF in this manner, the annual investment required for asset replacement is stable, rather than being subject to the periodic spikes caused by large purchases in some years.

In FY2022 an evaluation of items in the ERF was performed, and items with a lower replacement cost have been removed from the ERF and moved to the operating budget. Annual expenditures in the ERF will decrease in FY 2023. A funding gap between replacement schedules and funding was also identified that totals \$1,170,734 which will be caught up in increments over the next 12 years. The City expects annual costs and transfers-in to stabilize and we believe this is a best practice to ensure that funds are available for future replacement of larger assets.

All items included in the Equipment Replacement Fund have a cost in excess of \$20,000 and an expected life of more than two years. The Capital Improvement Fund provides the funding for all items meeting the higher definition of a capital asset (cost exceeds \$25,000 and provides at least five years of benefit). All other items are funded by the General Fund. Beginning in FY 2021, the transfer comes directly from the Capital Improvement Fund, while still maintaining the portion of General Fund funding.



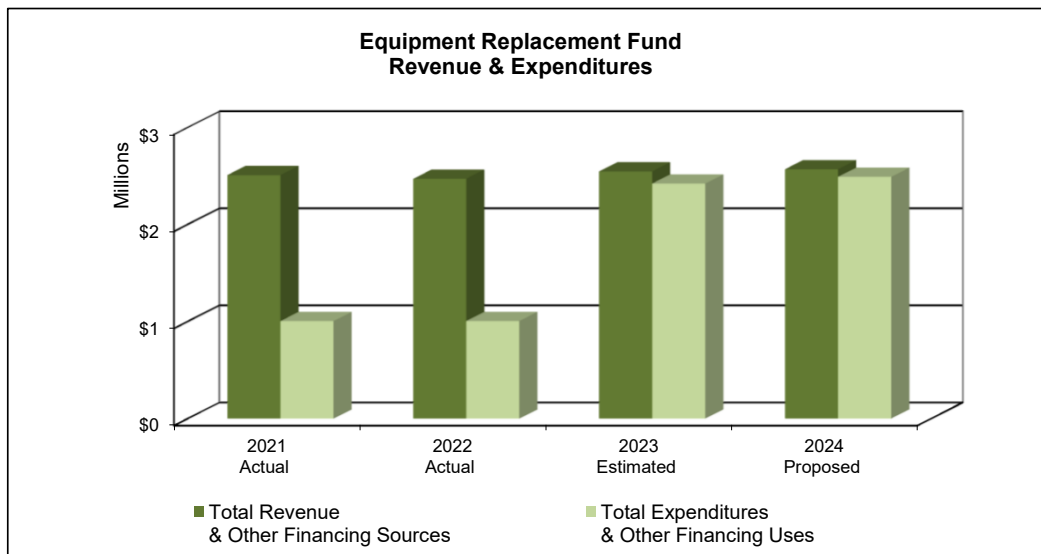


Equipment Replacement Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 50	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$5,049,805	\$7,828,678	\$9,293,680	\$9,419,161
Revenue	161,094	345,074	552,241	276,167
Other Financing Sources	2,347,477	2,125,516	1,994,436	2,292,264
Total Revenue & Other Financing Sources	2,508,571	2,470,590	2,546,677	2,568,431
Expenditures	1,004,269	1,005,587	2,160,032	2,490,828
Other Financing Uses	0	0	261,164	0
Total Expenditures & Other Financing Uses	1,004,269	1,005,587	2,421,196	2,490,828
Surplus (Deficit)	1,504,302	1,465,002	125,481	77,603
Ending Fund Balance	\$7,828,678	\$9,293,680	\$9,419,161	\$9,496,764
% Fund Balance to Expenditures	780%	924%	389%	381%

Annual contributions are made to support the Equipment Replacement Fund (ERF) by the applicable department. The City uses the capital asset definition to determine if contributions are made from the Capital Improvement Fund or the General Fund.

In 2022, a detailed analysis of the ERF resulted in a) the funding threshold being increased to \$20,000 b) identification of smaller items that can be funded through the operating budget, and c) a funding deficit that will be caught up in incremental contributions from the CIP over the next 12 years.



Equipment Replacement Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Grants & Donations								
Federal Grants	\$15,189	\$199,192	\$0	\$0	\$221,081	\$0	0%	-100%
State & Local Grants	6,077	7,022	0	0	5,235	5,235	100%	0%
Donations	15,886	18,637	15,000	15,000	15,000	15,000	0%	0%
Total Grants & Donations	37,152	224,851	15,000	15,000	241,316	20,235	35%	-92%
Interest Income								
Interest on Investments	76,369	77,364	79,115	79,115	255,932	255,932	223%	0%
Total Interest Income	76,369	77,364	79,115	79,115	255,932	255,932	223%	0%
Miscellaneous								
Other Income	47,573	42,859	0	0	54,993	0	0%	-100%
Total Miscellaneous	47,573	42,859	0	0	54,993	0	0%	-100%
Total Revenue	161,094	345,074	94,115	94,115	552,241	276,167	193%	-50%
Other Financing Sources								
Sale of Assets General	203,275	118,800	64,900	64,900	94,000	109,922	69%	17%
Transfers-In	2,144,202	2,006,716	1,766,505	1,766,505	1,900,436	2,182,342	24%	15%
Total Other Financing Sources	2,347,477	2,125,516	1,831,405	1,831,405	1,994,436	2,292,264	25%	15%
Total Revenue & Other Financing Sources	\$2,508,571	\$2,470,590	\$1,925,520	\$1,925,520	\$2,546,677	\$2,568,431	33%	1%

Equipment Replacement Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Expenditures</u>								
<u>Administration</u>								
Equipment - Finance	\$0	\$9,623	\$0	\$0	\$0	\$0	0%	0%
Technology Projects - IT	194,974	249,772	116,525	116,525	168,708	204,888	76%	21%
Total Administration	194,974	259,395	116,525	116,525	168,708	204,888	76%	21%
<u>Planning</u>								
Vehicles - Planning	0	52,652	0	0	0	0	0%	0%
Total Planning	0	52,652	0	0	0	0	0%	0%
<u>Public Safety</u>								
Vehicles - Police	122,099	0	149,089	149,089	28,467	336,816	126%	1083%
Vehicles - Fire	0	0	410,360	585,859	0	477,224	16%	100%
Facility Improv. - Police	19,140	25,740	0	0	0	0	0%	0%
Facility Improv. - Fire	0	0	110,000	110,000	110,000	0	-100%	-100%
Equipment - Fire	5,994	17,098	422,000	422,000	477,471	0	-100%	-100%
Total Public Safety	147,233	42,839	1,091,449	1,266,948	615,938	814,040	-25%	32%
<u>Public Works</u>								
Vehicles - Engineering	0	49,279	0	0	0	59,958	100%	100%
Vehicles - Street Maintenance	235,995	79,136	161,782	161,782	248,096	614,221	280%	148%
Vehicles - Building Maintenance	0	0	29,651	29,651	0	30,244	2%	100%
Vehicles - Parking Operations	0	0	0	0	0	37,142	100%	100%
Vehicles - Street Lighting	0	0	167,244	167,244	167,244	0	-100%	-100%
Facility Improv. - Facility Maint.	144,849	0	344,361	344,361	139,875	334,883	-3%	139%
Equipment - Street Maint.	63,964	5,925	0	0	0	0	0%	0%
Equipment - Facility Maint.	0	0	0	0	23,702	0	0%	-100%
Equipment - Fleet Maint.	3,482	13,050	23,805	23,805	7,300	122,985	417%	1585%
Equipment - Parking Operations	25,746	0	51,381	51,381	51,381	41,568	-19%	-19%
Equipment - Street Lighting	18,987	249,112	0	211,429	211,429	0	0%	-100%
Total Public Works	493,023	396,502	778,224	989,653	849,027	1,241,001	59%	46%
<u>Parks & Recreation</u>								
Vehicles - Park Operations	0	82,732	38,495	38,495	88,316	98,525	156%	12%
Facility Improv. - Aquatics	55,614	154,298	157,817	195,549	183,207	132,374	-16%	-28%
Facility Improv. - Tennis Center	0	0	91,307	73,307	72,340	0	-100%	-100%
Facility Improv. - Park Operations	0	0	216,000	216,000	175,136	0	-100%	-100%
Equipment - Aquatics	0	0	0	14,722	7,360	0	0%	-100%
Equipment - Park Operations	10,407	0	0	0	0	0	0%	0%
Total Public Works	66,021	237,030	503,619	538,073	526,359	230,899	-54%	-56%
Total Capital Outlay	901,251	988,418	2,489,817	2,911,199	2,160,032	2,490,828	0%	15%
<u>Debt Service</u>								
Debt Service Principal	103,018	17,170	0	0	0	0	0%	0%
Total Debt Service	103,018	17,170	0	0	0	0	0%	0%
Total Expenditures	1,004,269	1,005,587	2,489,817	2,911,199	2,160,032	2,490,828	0%	15%
<u>Other Financing Uses</u>								
Transfers Out to Capital	0	0	261,164	261,164	261,164	0	-100%	-100%
Total Other Financing Uses	0	0	261,164	261,164	261,164	0	-100%	-100%
Total Expenditures & Other Financing Uses	\$1,004,269	\$1,005,587	\$2,750,981	\$3,172,363	\$2,421,196	\$2,490,828	-9%	3%

Capital Improvement Fund

The Capital Improvement Fund earmarks funds for specific capital improvement and infrastructure needs. The major revenue sources for this fund are a one-half cent sales tax for capital improvements, a one-half cent sales tax for parks and storm water improvements, the St. Louis County Road and Bridge Tax, and a Use Tax. In some years, revenue sources include intergovernmental grants, donations, and periodically the sale of city property.

Project expenditures recorded in this fund are divided into two program areas: Public Works and Parks & Recreation. Public Works projects include sidewalk and streetscape improvements, resurfacing of streets and alleys, facility improvements, street lighting and traffic signal improvements. Parks & Recreation projects include improvements to and construction of park facilities, playgrounds, and ball fields.

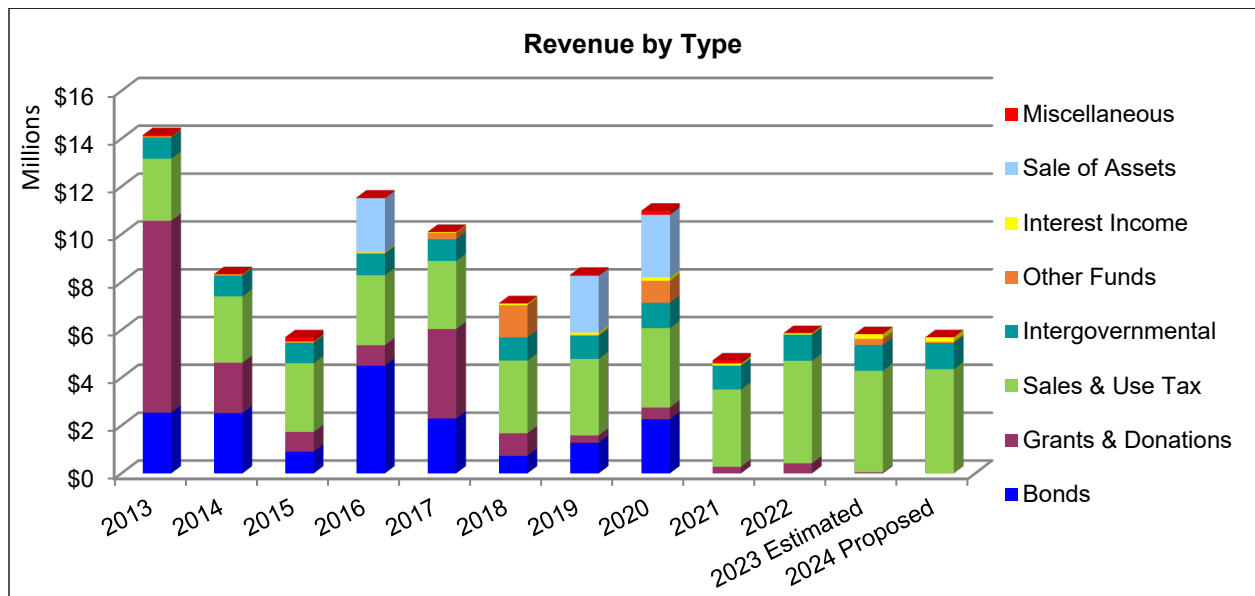
Transfers from the Capital Improvement Fund include transfers to support debt service funds for the 2021 refunding bond issue for the Police Building renovation and other city-wide projects. In 2019, a 2014 refunding bond issuance matured.

Funds are also transferred to the Equipment Replacement Fund to provide funding for future replacement of software, equipment, and vehicles. These transfers were passed through the General Fund until 2021.

A transfer-out to the General Fund to offset General Fund operations costs for the Public Works and Parks & Recreation departments began in 2019. Beginning in 2021, this transfer amount is reduced by the amount of the Equipment Replacement Fund contributions for items not meeting the Capital Improvement Fund definition of a capital asset.

Until 2021, this fund recorded expenditures for construction projects funded by the 2014 General Obligation bond issuance, which were offset by a transfer-in from the 2014 General Obligation Bond Debt Service Fund. Beginning in 2021, the bond-funded project expenditures and related transfer-in were shifted to the 2014 General Obligation Bond Projects Construction Fund.

The graph below illustrates changes in the composition of the Capital Improvement Fund revenue over the past ten years.

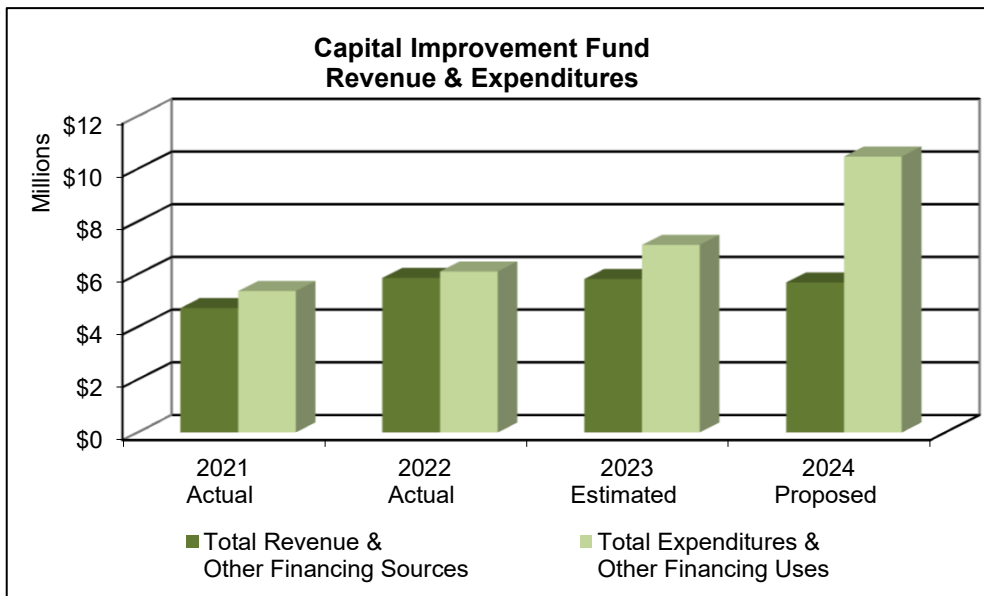


Capital Improvement Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 51	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$9,056,699	\$8,414,498	\$8,171,331	\$6,876,149
Revenue	4,712,708	5,870,614	5,566,724	6,912,837
Other Financing Sources	14,050	0	261,164	55,000
Total Revenue & Other Financing Sources	4,726,758	5,870,614	5,827,888	6,967,837
Expenditures	1,348,956	2,479,237	3,493,443	6,081,572
Other Financing Uses	4,020,004	3,634,544	3,629,627	4,580,500
Total Expenditures & Other Financing Uses	5,368,960	6,113,781	7,123,070	10,662,072
Surplus (Deficit)	(642,202)	(243,167)	(1,295,182)	(3,694,236)
Ending Fund Balance	\$8,414,498	\$8,171,331	\$6,876,149	\$2,096,556
% Fund Balance to Expenditures	624%	330%	197%	32%

The Capital Improvement Fund has a fluctuating fund balance due to planned projects. Revenue support comes from two half-cent sales taxes; a use tax; road and bridge property tax; federal, state, and local grants; and donations. The 2023 capital plan is funded through a combination of ongoing revenue, grants, and donations.

Transfers-out from this fund are used to pay debt on capital and recreation projects, contributions toward an equipment replacement sinking fund, support General Fund operations, and to cover a portion of a bond construction project.



Capital Improvement Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Revenue</u>								
<u>Property Tax</u>								
Railroad & Other Utilities	\$3,136	\$3,061	\$3,000	\$3,000	\$3,147	\$3,000	0%	-5%
Total Property Tax	3,136	3,061	3,000	3,000	3,147	3,000	0%	-5%
<u>Sales Tax</u>								
Capital Improvement Sales Tax (0.5%)	1,196,798	1,562,114	1,457,491	1,457,491	1,513,137	1,543,400	6%	2%
Parks-Storm Water Sales Tax (0.5%)	945,280	1,342,938	1,293,563	1,293,563	1,351,092	1,407,193	9%	4%
Use Tax	1,094,947	1,383,549	1,344,038	1,344,038	1,380,917	1,408,535	5%	2%
Total Sales Tax	3,237,025	4,288,601	4,095,092	4,095,092	4,245,146	4,359,128	6%	3%
<u>Intergovernmental</u>								
St. Louis County Road & Bridge	995,998	1,092,096	1,146,723	1,146,723	1,076,747	1,087,514	-5%	1%
Total Intergovernmental	995,998	1,092,096	1,146,723	1,146,723	1,076,747	1,087,514	-5%	1%
<u>Grants & Donations</u>								
Federal Grants	85,611	0	45,000	45,000	45,000	1,269,800	-100%	-100%
State & Local Grants	152,385	267,615	425,760	425,760	0	0	-100%	0%
Donations	36,365	153,183	51,990	94,099	0	0	-100%	0%
Total Grants & Donations	274,361	420,797	522,750	564,859	45,000	1,269,800	-100%	-100%
<u>Interest Income</u>								
Interest on Investments	74,236	60,867	62,660	62,660	192,296	191,202	205%	-1%
Total Interest Income	74,236	60,867	62,660	62,660	192,296	191,202	205%	-1%
<u>Miscellaneous</u>								
Special Assessment Principal	12,425	5,192	5,192	5,192	4,388	2,192	-58%	-50%
Other Income	115,527	0	0	0	0	0	0%	0%
Total Miscellaneous	127,952	5,192	5,192	5,192	4,388	2,192	-58%	-50%
Total Revenue	4,712,708	5,870,614	5,835,417	5,877,526	5,566,724	6,912,837	-3%	1%
<u>Other Financing Sources</u>								
Sale of Assets General	14,050	0	0	0	0	0	0%	0%
Transfers-In	0	0	261,164	261,164	261,164	55,000	-79%	-79%
Total Other Financing Sources	14,050	0	261,164	261,164	261,164	55,000	-79%	-79%
Total Revenue & Other Financing Sources	\$4,726,758	\$5,870,614	\$6,096,581	\$6,138,690	\$5,827,888	\$6,967,837	-7%	-2%

Capital Improvement Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Expenditures</u>								
<u>Public Works</u>								
Professional Services	\$44,620	\$0	\$60,000	\$135,000	\$60,000	\$29,700	-51%	-51%
Curb and Sidewalks	0	0	45,000	87,500	45,000	122,500	172%	172%
Roadways & Parking Lots	0	172,726	0	7,187	7,187	0	0%	-100%
Resurfacing	53,322	0	50,000	190,000	190,000	1,830,372	3561%	863%
Microsurfacing	438,076	418,394	564,412	631,018	631,017	0	-100%	-100%
Facility Improvements	5,259	15,166	777,000	777,000	563,776	2,303,000	196%	308%
Total Public Works	541,277	606,286	1,496,412	1,827,705	1,496,980	4,285,572	186%	186%
<u>Parks & Recreation</u>								
Service Contracts	\$0	\$0	\$112,000	\$112,000	\$74,000	\$28,000	-75%	-62%
Contribution to CRSWC	618,929	670,476	400,000	400,000	500,000	500,000	25%	0%
Park Improv. Shaw Park	152,385	960,634	340,000	340,000	645,803	1,045,000	207%	62%
Park Improv. Oak Knoll Park	22,985	171,041	155,000	155,000	155,000	675,000	335%	335%
Park Improv. Anderson Park	3,840	2,600	0	42,421	47,400	0	0%	-100%
Park Improv. Maryland Park	9,540	68,200	477,750	477,750	574,260	48,000	-90%	-92%
Total Parks & Recreation	807,679	1,872,952	1,484,750	1,527,171	1,996,463	2,296,000	55%	15%
Total Expenditures	1,348,956	2,479,237	2,981,162	3,354,876	3,493,443	6,581,572	121%	88%
<u>Other Financing Uses</u>								
Transfers Out to General Fund	\$417,851	\$475,300	\$654,609	\$654,609	\$654,609	\$685,915	5%	5%
Transfers Out to 2011 SO Bond Fund	648,888	561,569	0	0	0	0	0%	0%
Transfers Out to 2021 SO Bond Fund	0	90,959	574,100	574,100	574,582	587,800	2%	2%
Transfers Out to Equipment Replacement Fund	2,144,202	2,006,716	1,766,505	1,766,505	1,900,436	2,142,342	21%	13%
Transfers Out to 2014 GO Bond Construction Fund	422,709	0	0	0	0	0	0%	0%
Transfers Out to Center Renovations Project Fund	386,354	0	0	0	0	0	0%	0%
Transfers Out to Ice Rink Project Fund	0	500,000	500,000	500,000	500,000	500,000	0%	0%
Debt Service	0	0	0	0	0	164,444	100%	100%
Total Other Financing Uses	4,020,004	3,634,544	3,495,214	3,495,214	3,629,627	4,080,501	17%	12%
Total Expenditures & Other Financing Uses	\$5,368,960	\$6,113,781	\$6,476,376	\$6,850,090	\$7,123,070	\$10,662,073	65%	50%

2014 General Obligation Bond Projects Construction Fund

This fund is used to track projects funded by the 2014 General Obligation bond issuance. These bonds were issued in the amount of \$15,000,000 for the purpose of funding neighborhood street lighting improvements, replacement of alleys, and resurfacing and repaving of streets.

Until 2021, these projects were recorded within the Capital Improvement Fund, with transfers from the 2014 General Obligation Bond Debt Service Fund providing the bond funds to cover project costs. This new construction fund, established in 2021, provides greater detail regarding the use of these bond funds. The debt service costs related to this bond issue continue within the 2014 General Obligation Bond Debt Service Fund.

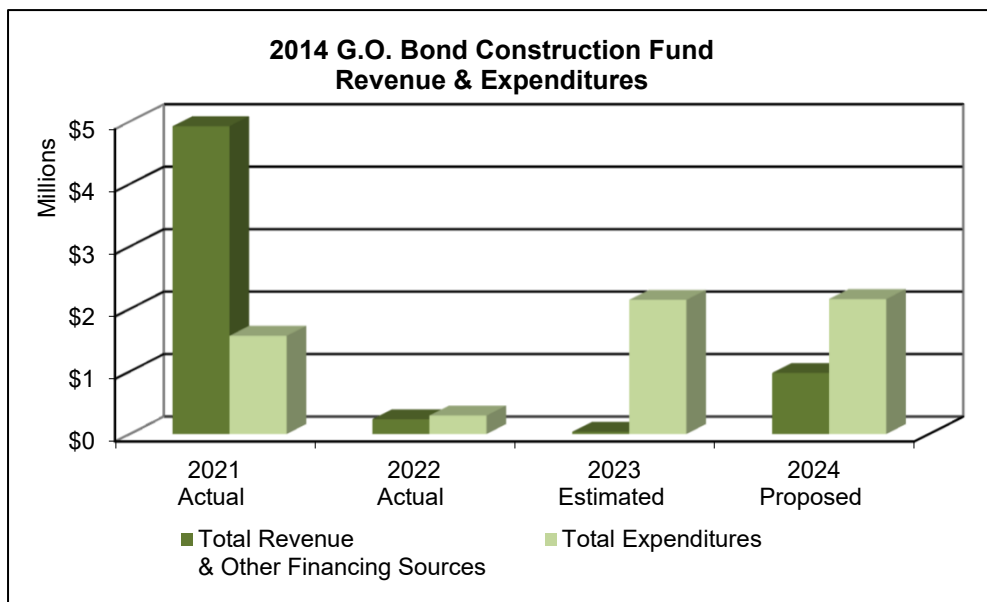
Current projects include phase one resurfacing of the Central Business District; sidewalk, curb, and accessibility improvements; improvements to subdivision monuments and the following street lighting projects:

- Street lighting replacement for Hi-Pointe and DeMun
- Street lighting replacement for Wydown Forest

2014 General Obligation Bond Construction Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 61	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$0	\$3,355,140	\$3,295,641	\$1,184,117
Revenue	773,059	218,033	34,789	975,535
Other Financing Sources	4,153,370	17,045	0	0
Total Revenue & Other Financing Sources	4,926,429	235,078	34,789	975,535
Total Expenditures	1,571,289	294,577	2,146,313	2,159,652
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses				
Surplus (Deficit)	3,355,140	(59,499)	(2,111,524)	(1,184,117)
Ending Fund Balance	\$3,355,140	\$3,295,641	\$1,184,117	(\$0.04)
% Fund Balance to Expenditures	0%	0%	0%	0%

The 2014 General Obligation Bond Construction Fund was new in 2021 and is used to track capital projects partially or entirely funded by the 2014 General Obligation construction funds. To create this fund, the balance of the construction funds was transferred into this fund at the beginning of fiscal year 2021.



2014 G.O. Bond Construction - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Grants & Donations								
Federal Grants	\$739,847	\$202,575	\$965,535	\$965,535	\$0	\$965,535	0%	100%
Total Grants & Donations	739,847	202,575	965,535	965,535	0	965,535	0%	100%
Interest Income								
Interest on Investments	33,212	15,458	11,255	11,255	34,789	10,000	-11%	-71%
Total Interest Income	33,212	15,458	11,255	11,255	34,789	10,000	-11%	-71%
Total Revenue	773,059	218,033	976,790	976,790	34,789	975,535	0%	2704%
Other Financing Sources								
Transfers-In	4,153,370	17,045	0	0	0	0	0%	0%
Total Other Financing Sources	4,153,370	17,045	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$4,926,429	\$235,078	\$976,790	\$976,790	\$34,789	\$975,535	0%	2704%

2014 G.O. Bond Construction - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Public Works								
Professional Services General	\$0	\$0	\$0	\$225,000	\$300,000	\$0	0%	-100%
Curb and Sidewalks	137,366	136	100,000	120,000	120,000	48,000	-52%	-60%
Streetscapes	0	0	298,011	358,854	358,854	2,080,555	598%	480%
Alleys	109,395	0	0	0	0	0	0%	0%
Resurfacing	1,324,528	294,442	1,363,459	1,367,459	1,367,459	31,097	-98%	-98%
Total Public Works	1,571,289	294,577	1,761,470	2,071,313	2,146,313	2,159,652	23%	1%
Total Expenditures	\$1,571,289	\$294,577	\$1,761,470	\$2,071,313	\$2,146,313	\$2,159,652	23%	1%

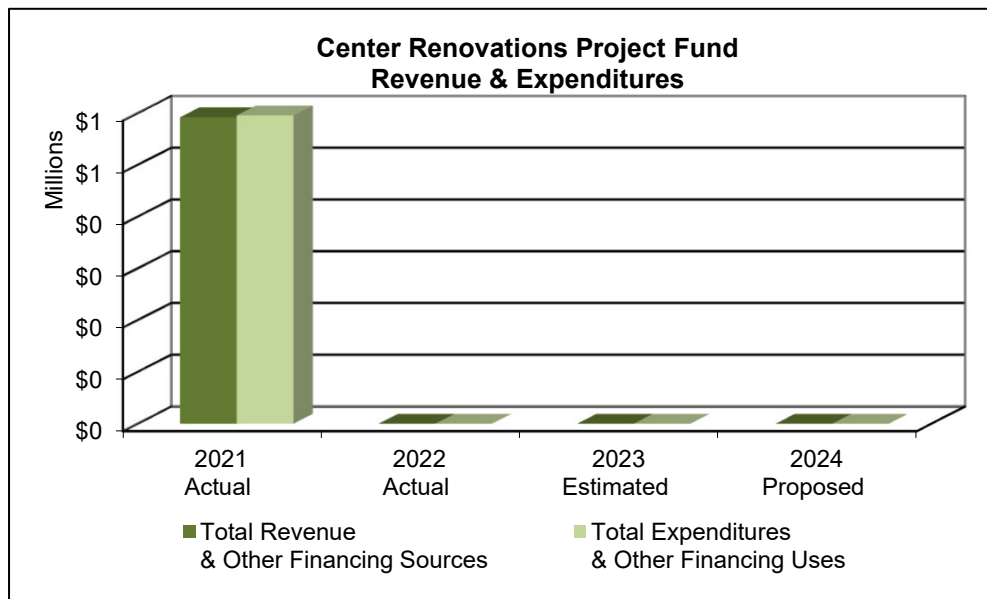
The Center of Clayton Renovation Project Construction Fund

This fund is used to track the Center of Clayton Renovation Project which is funded by \$4,830,000 in bonds issued in 2019. The Center of Clayton underwent a 6,000 square foot expansion of the fitness center and administrative suite and improvements to key mechanical systems. The renovation included enhancements and improvements throughout the building, including the first and second floor lobby, common spaces, the locker rooms, and restrooms. The existing fitness center was refurbished, and the aquatic pool tanks and deck were resurfaced. Additional improvements included painting, new flooring, and energy efficient lighting upgrades. The project also constructed a new parking lot. The total cost for the improvements was \$10.6 million with the City and the School District of Clayton each providing 50% of the project costs. The project was completed in 2021.

Center Renovations Project Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 62	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$3,532	\$0	\$0	\$0
Revenue	205,940	0	0	0
Other Financing Sources	386,354	0	0	0
Total Revenue & Other Financing Sources	592,294	0	0	0
Expenditures	595,825	0	0	0
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses	595,825	0	0	0
Surplus (Deficit)	(3,532)	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	0%	0%	0%

The Center Renovations Project Fund was a construction fund used to track the City's portion of the Center of Clayton renovations funded by the 2019 Refunding and Improvement Bond Issue. The Center Renovation project began in 2019 and was completed in 2021.



Center Renovations Project Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Grants & Donations								
Donations	\$205,931	\$0	\$0	\$0	\$0	\$0	0%	0%
Total Grants & Donations	205,931	0	0	0	0	0	0%	0%
Interest Income								
Interest on Investments	9	0	0	0	0	0	0%	0%
Total Interest Income	9	0	0	0	0	0	0%	0%
Total Revenue	205,940	0	0	0	0	0	0%	0%
Other Financing Sources								
Transfers-In	386,354	0	0	0	0	0	0%	0%
Total Other Financing Sources	386,354	0	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$592,294	\$0	\$0	\$0	\$0	\$0	0%	0%

Center Renovations Project Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Parks & Recreation								
Contribution to CRSWC	\$182,809	\$0	\$0	\$0	\$0	\$0	0%	0%
Park Improvements Shaw Park	413,017	0	0	0	0	0	0%	0%
Total Parks & Recreation	595,825	0	0	0	0	0	0%	0%
Total Expenditures	595,825	0	0	0	0	0	0%	0%
Other Financing Uses								
Total Expenditures & Other Financing Uses	\$595,825	\$0	\$0	\$0	\$0	\$0	0%	0%

Ice Rink Project Construction Fund

This fund tracks activity related to the Ice Rink Multi-Purpose facility project. Due to the scope of the project, it will require funding by a future bond issuance. Prior year expenditures are recorded in this fund, including a transfer out to reimburse the Capital Improvement Fund in 2020 for expenditures related to the Ice Rink construction prior to the establishment of this new fund.

The project has been postponed to allow time for economic activity to stabilize after impacts of the pandemic, and to evaluate this and other desired capital projects against available funding and repayment sources. Currently the fund reflects a negative fund balance, which will be eliminated over the next few years by annual transfer-in from the Capital Improvement Fund. No other future activity is estimated as this time.

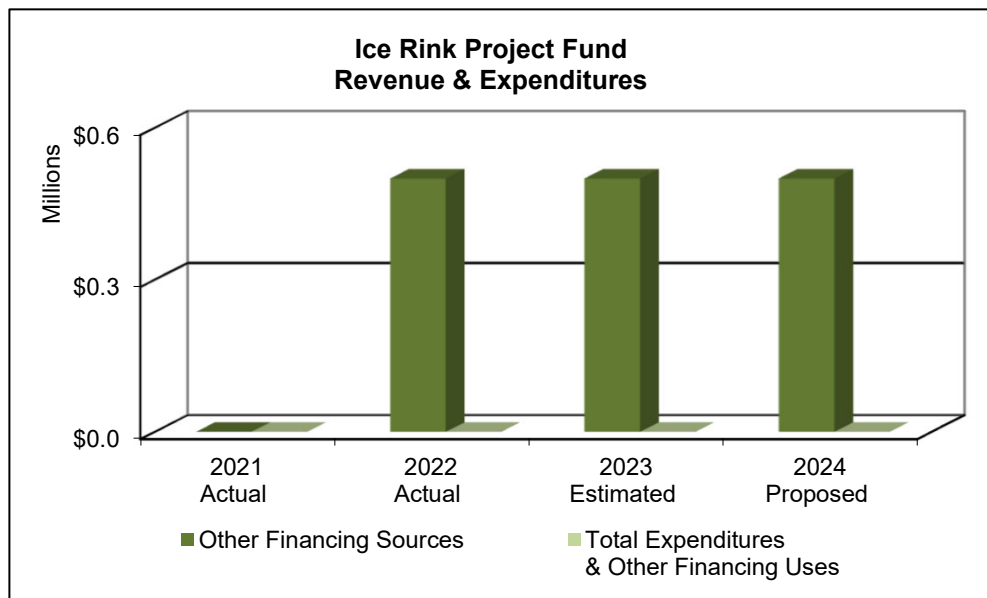
Ice Rink Project Fund

Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

Fund 63	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	(\$1,314,543)	(\$1,314,543)	(\$1,314,543)	(\$814,543)
Other Financing Sources	0	500,000	500,000	500,000
Expenditures	0	0	0	0
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses	0	0	0	0
Surplus (Deficit)	0	500,000	500,000	500,000
Ending Fund Balance	(\$1,314,543)	(\$1,314,543)	(\$814,543)	(\$314,543)
% Fund Balance to Expenditures	0%	0%	0%	0%

The Ice Rink Project Fund is a future bond construction fund used to track expenditures related to the renovation of the Ice Rink. Prior year costs are recorded this fund resulting in a negative fund balance, which will be repaid by annual transfers-in from the Capital Improvement Fund over the next couple years. A bond issue may provide funding for remaining project expenditures if the project resumes.



Ice Rink Project Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Other Financing Sources								
Transfers-In	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	0%	0%
Total Other Financing Sources	0	500,000	500,000	500,000	500,000	500,000	0%	0%
Total Revenue & Other Financing Sources	\$0	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	0%	0%

Ice Rink Project Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Parks & Recreation Projects								
Projects	0	0	0	0	0	0	0%	0%
Total Expenditures	0	0	0	0	0	0	0%	0%
Total Other Financing Uses	0	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	0%	0%

Debt Service Funds

The City currently utilizes two types of bonds for the acquisition and construction of major capital projects. These are General Obligation Bonds and Special Obligation Bonds. This section presents budgeted revenues and expenditures for the City's one (1) General Obligation Bond, and two (2) existing Special Obligation Bond issuances. The total debt repayments for all bonds are shown in the next two pages by funding source and by bond issue.

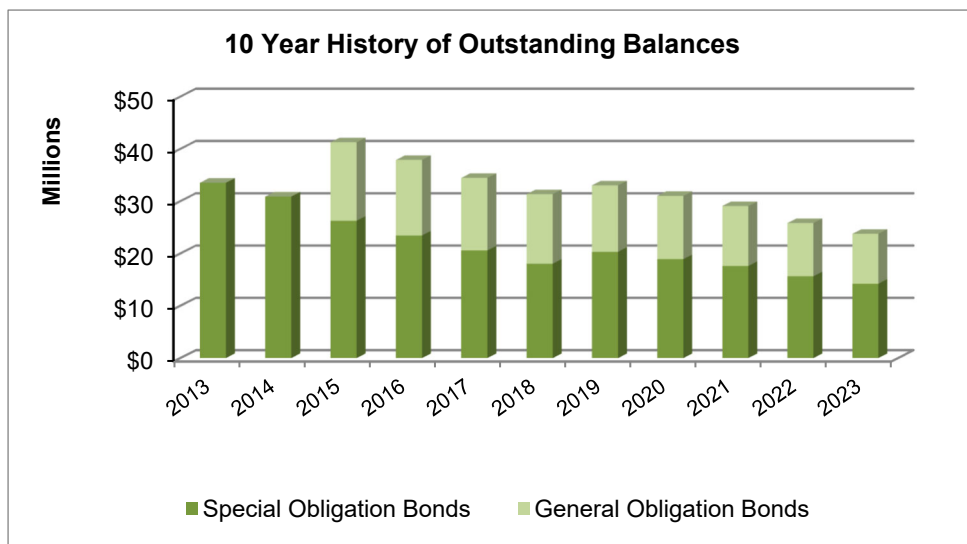
General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit of the City. These bonds are payable from ad valorem property taxes. The City's outstanding General Obligation debt as of September 30, 2023 is \$9,560,000.

Special Obligation Bonds

Special Obligation Bonds principal and interest are payable solely from annual appropriations of funds by the City for such purpose. These obligations are not considered debt under state law and are subject to annual appropriations by the Board of Aldermen. The City's outstanding Special Obligation debt as of September 30, 2023 is \$14,215,000.

Outstanding Bond Issues by Issuance Date	Total Outstanding	Payoff Fiscal Year
2019 Special Obligation Refund. & Improv. Bonds \$12,430,000 issued in October 2019	\$9,610,000	2032
2021 Special Obligation Refunding Bonds \$5,010,000 issued in October 2021	\$4,605,000	2032
2022 General Obligation Refunding Bonds \$10,180,000 issued in January 2022	\$9,560,000	2034
Total Outstanding Bonds as of 9/30/2023	\$23,775,000	



2022 General Obligation Bond Issue Debt Service Fund Refunding

This fund accounts for the general obligation debt in the amount of \$10,180,000 issued by the City in January 2022. These bonds were issued to refund, similar to refinance, the outstanding balance of the 2014 bonds.

The original debt paid for updates to street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent (50%) of the City’s neighborhood streets.

Areas resurfaced using bond proceeds from this debt issue include:

- Carondelet Plaza
- Clayton Gardens
- Claverach Park
- Clayshire
- Country Club Court
- Country Club Place
- DeMun Park
- Hanley Place
- Hi-Pointe
- Hillcrest Subdivision
- Maryland Terrace
- Moorlands
- Northmoor
- Old Town
- Parkside
- Skinker Heights
- Wydown Forest

Areas to be resurfaced using a combination of grants and bond proceeds for the required grant match include Brentwood Boulevard, Maryland Avenue, and Central Business District Resurfacing.

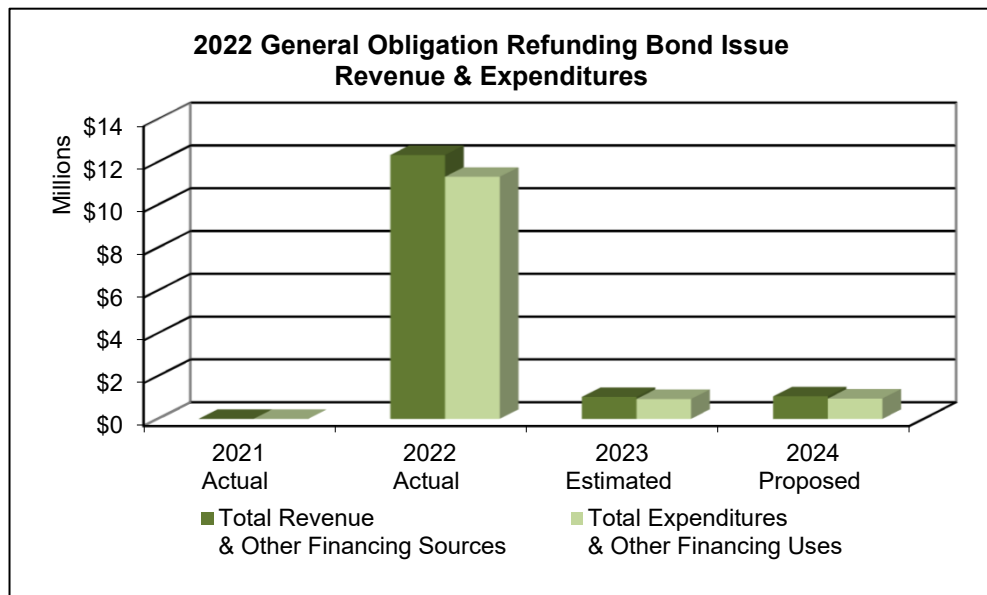
This bond issue is scheduled to mature in 2034. The City expects to realize savings of \$1,016,495 through the refunding.

2022 General Obligation Bond Refunding Bond - \$10,180,000			
Interest Rate Range: 2.0% to 3.25%			
	Principal	Interest	Total Debt Service
2024	665,000	278,900	943,900
2025	695,000	251,700	946,700
2026	740,000	223,000	963,000
2027	780,000	192,600	972,600
2028	830,000	160,400	990,400
2029	875,000	126,300	1,001,300
2030	930,000	94,850	1,024,850
2031	960,000	71,300	1,031,300
2032	995,000	51,750	1,046,750
2033	1,025,000	31,550	1,056,550
2034	1,065,000	10,650	1,075,650
Outstanding Principal Balance at 9/30/2023:			\$9,560,000

2022 General Obligation Refunding Bond Issue Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 37	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$0	\$0	\$1,020,852	\$1,119,587
Revenue	0	289,630	1,026,335	1,054,505
Other Financing Sources	0	12,044,084	0	0
Total Revenue & Other Financing Sources	0	12,333,713	1,026,335	1,054,505
Expenditures	0	176,992	927,600	948,400
Other Financing Uses	0	11,135,869	0	0
Total Expenditures & Other Financing Uses	0	11,312,861	927,600	948,400
Surplus (Deficit)	0	1,020,852	98,735	106,105
Ending Fund Balance	\$0	\$1,020,852	\$1,119,587	\$1,225,692
% Fund Balance to Expenditures	0%	0%	121%	129%

In January 2022, the City refunded its 2014 General Obligation Bonds in order to obtain interest rate savings. The original debt paid for updates to street lighting, replacement of alleys, and resurfacing and repaving of more than 50% of the City's neighborhood streets. The bond issue is scheduled to mature in 2034.



2022 General Obligation Refunding Bond Issue - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Property Tax								
Real Property Tax	\$0	\$278,099	\$886,220	\$886,220	\$908,224	\$932,602	5%	3%
Personal Property Tax	0	4,111	70,978	70,978	83,858	87,681	24%	5%
Total Property Tax	0	282,210	957,198	957,198	992,082	1,020,283	7%	3%
Interest Income								
Interest on Investments	0	7,419	8,664	8,664	34,253	34,222	295%	0%
Total Interest Income	0	7,419	8,664	8,664	34,253	34,222	295%	0%
Total Revenue	0	289,630	965,862	965,862	1,026,335	1,054,505	9%	3%
Other Financing Sources								
Bond Proceeds	0	10,973,660	0	0	0	0	0%	0%
Transfers-In	0	1,070,424	0	0	0	0	0%	0%
Total Other Financing Sources	0	12,044,084	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$0	\$12,333,713	\$965,862	\$965,862	\$1,026,335	\$1,054,505	9%	3%

2022 General Obligation Refunding Bond Issue - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$0	\$2,000	\$4,500	\$3,000	\$4,500	125%	50%
Total Contractual Services	0	0	2,000	4,500	3,000	4,500	125%	50%
Debt Service								
Debt Service Principal	0	0	620,000	620,000	620,000	665,000	7%	7%
Debt Service Interest	0	176,992	304,600	304,600	304,600	278,900	-8%	-8%
Total Debt Service	0	176,992	924,600	924,600	924,600	943,900	2%	2%
Total Expenditures	0	176,992	926,600	929,100	927,600	948,400	2%	2%
Other Financing Uses								
Bond Issuance Costs	0	187,200	0	0	0	0	0%	0%
Transfer to Trustee	0	10,948,669	0	0	0	0	0%	0%
Total Other Financing Uses	0	11,135,869	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$0	\$11,312,861	\$926,600	\$929,100	\$927,600	\$948,400	2%	2%

**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-23**

2022 General Obligation Bond - \$10,180,000

Interest rate range: 2.0% to 3.25%

		<u>Principal</u>	<u>Interest</u>	<u>Payment Total</u>	<u>Interest by FY</u>	<u>Total by FY</u>
	3/15/2024	665,000	146,100	811,100		
FY 2024	9/15/2024	-	132,800	132,800	278,900	943,900
	3/15/2025	695,000	132,800	827,800		
FY 2025	9/15/2025	-	118,900	118,900	251,700	946,700
	3/15/2026	740,000	118,900	858,900		
FY 2026	9/15/2026	-	104,100	104,100	223,000	963,000
	3/15/2027	780,000	104,100	884,100		
FY 2027	9/15/2027	-	88,500	88,500	192,600	972,600
	3/15/2028	830,000	88,500	918,500		
FY 2028	9/15/2028	-	71,900	71,900	160,400	990,400
	3/15/2029	875,000	71,900	946,900		
FY 2029	9/15/2029		54,400	54,400	126,300	1,001,300
	3/15/2030	930,000	54,400	984,400		
FY 2030	9/15/2030		40,450	40,450	94,850	1,024,850
	3/15/2031	960,000	40,450	1,000,450		
FY 2031	9/15/2031		30,850	30,850	71,300	1,031,300
	3/15/2032	995,000	30,850	1,025,850		
FY 2032	9/15/2032		20,900	20,900	51,750	1,046,750
	3/15/2033	1,025,000	20,900	1,045,900		
FY 2033	9/15/2033		10,650	10,650	31,550	1,056,550
	3/15/2034	1,065,000	10,650	1,075,650		
FY 2034	9/15/2034			-	10,650	1,075,650
Outstanding at 9/30/23:		9,560,000	1,493,000	11,053,000	1,493,000	11,053,000

2021 Special Obligation Bond Issue Debt Service Fund Refunding

This fund accounts for the Special Obligation bonds in the amount of \$5,010,000 issued by the City on October 26, 2021. These bonds were issued to refund, similar to refinance, the outstanding balance of the 2011 bonds. The bonds were used to fund \$5 million for the reconstruction of the new police headquarters, which opened in February 2013.

The balance of the bond issue was used to construct or support the grant match for the following capital improvements:

- Traffic Signals and Signage
- Street Lighting
- Street Resurfacing
- Curbs and Sidewalks
- Municipal Garage Roof Replacement
- Historic Hanley House Improvements
- Shaw Park Tennis Court Renovation
- Shaw Park Ice Rink Improvements
- Shaw Park Ball Field Improvements
- Shaw Park Walking Trail
- Shaw Park Aquatic Center Improvements

The bond issue is scheduled to mature in 2031. The City expects to realize savings of \$575,000 through the refunding.

2021 Special Obligation Bond Refunding - \$5,010,000			
Interest Rate Range: 2.0% to 4.0%			
	Principal	Interest	Total Debt Service
2024	435,000	152,300	587,300
2025	455,000	134,500	589,500
2026	475,000	115,900	590,900
2027	490,000	96,600	586,600
2028	510,000	76,600	586,600
2029	530,000	55,800	585,800
2030	550,000	34,200	584,200
2031	575,000	17,450	592,450
2032	585,000	5,850	590,850
Outstanding Principal Balance at 9/30/2023:			\$4,605,000

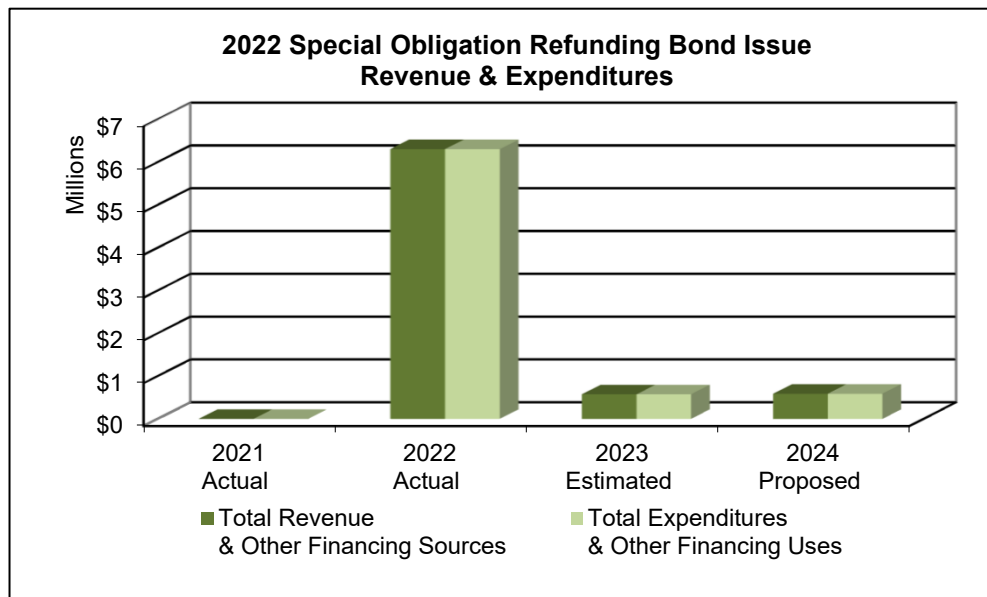
2021 Special Obligation Refunding Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

Fund 36	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$0	\$0	\$18	\$0
Revenue	0	19	0	0
Other Financing Sources	0	6,303,397	574,582	587,800
Total Revenue & Other Financing Sources	0	6,303,416	574,582	587,800
Expenditures	0	105,828	574,600	587,800
Other Financing Uses	0	6,197,571	0	0
Total Expenditures & Other Financing Uses	0	6,303,399	574,600	587,800
Surplus (Deficit)	0	18	(18)	0
Ending Fund Balance	\$0	\$18	\$0	\$0
% Fund Balance to Expenditures	0%	0%	0%	0%

The City refunded its 2011 Special Obligation bonds in October of 2021 for interest savings. The original bonds were used to reconstruct the police headquarters at 10 S. Brentwood, and was also used for various capital improvements such as Shaw Park improvements, traffic signals, street lighting, and curbs and sidewalks. This bond issue is scheduled to mature in 2031.



2021 Special Obligation Refunding Bond Issue - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Interest Income								
Interest on Investments	\$0	\$19	\$138	\$138	\$0	\$0	-100%	0%
Total Interest Income	0	19	138	138	0	0	-100%	0%
Total Revenue	0	19	138	138	0	0	-100%	0%
Other Financing Sources								
Bond Proceeds	0	5,637,598	0	0	0	0	0%	0%
Transfers-In	0	665,799	574,100	574,100	574,582	587,800	2%	2%
Total Other Financing Sources	0	6,303,397	574,100	574,100	574,582	587,800	2%	2%
Total Revenue & Other Financing Sources	\$0	\$6,303,416	\$574,238	\$574,238	\$574,582	\$587,800	2%	2%

2021 Special Obligation Refunding Bond Issue - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$0	\$2,000	\$2,000	\$500	\$500	-75%	0%
Total Contractual Services	0	0	2,000	2,000	500	500	-75%	0%
Debt Service								
Debt Service Principal	0	0	405,000	405,000	405,000	435,000	7%	7%
Debt Service Interest	0	105,828	169,100	169,100	169,100	152,300	-10%	-10%
Total Debt Service	0	105,828	574,100	574,100	574,100	587,300	2%	2%
Total Expenditures	\$0	\$105,828	\$576,100	\$576,100	\$574,600	\$587,800	2%	2%
Other Financing Uses								
Bond Issuance Costs	0	84,141	0	0	0	0	0%	0%
Transfer to Trustee	0	6,113,429	0	0	0	0	0%	0%
Total Other Financing Uses	0	6,197,571	0	0	0	0	0%	0%
Total Expenditures and Other Financing Uses	\$0	\$6,303,398	\$576,100	\$576,100	\$574,600	\$587,800	\$0	\$0

**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-23**

2021 Special Obligation Bond - \$5,010,000

Interest rate range: 2.0% to 4.0%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
	12/1/2023	435,000	80,500	515,500		
FY 2024	6/1/2024	-	71,800	71,800	152,300	587,300
	12/1/2024	455,000	71,800	526,800		
FY 2025	6/1/2025	-	62,700	62,700	134,500	589,500
	12/1/2025	475,000	62,700	537,700		
FY 2026	6/1/2026		53,200	53,200	115,900	590,900
	12/1/2026	490,000	53,200	543,200		
FY 2027	6/1/2027		43,400	43,400	96,600	586,600
	12/1/2027	510,000	43,400	553,400		
FY 2028	6/1/2028		33,200	33,200	76,600	586,600
	12/1/2028	530,000	33,200	563,200		
FY 2029	6/1/2029		22,600	22,600	55,800	585,800
	12/1/2029	550,000	22,600	572,600		
FY 2030	6/1/2030		11,600	11,600	34,200	584,200
	12/1/2030	575,000	11,600	586,600		
FY 2031	6/1/2031		5,850	5,850	17,450	592,450
	12/1/2031	585,000	5,850	590,850		
FY 2032				-	5,850	590,850
Outstanding at 9/30/23:		4,605,000	689,200	5,294,200	689,200	5,294,200

2019 Special Obligation Bond Issue

Debt Service Fund

This fund accounts for the Special Obligation bonds in the amount of \$12,430,000 issued by the City on October 2, 2019. The amount of \$7,600,000 of the bonds were issued to refund, similar to refinance, the \$8,580,000 outstanding balance of the 2009 Series B bonds. The original bond issuance was used to fund the majority of the purchase and construction of a new police facility.

The remaining \$4,830,000 of the 2019 bonds were issued to fund the City's contribution toward renovation of the Center of Clayton. A recent court decision, unrelated to the City of Clayton, will cause this levy to reduce by approximately \$84,000. This amount is reflected in the FY 2022 revenue.

The bond issue is scheduled to mature in 2032.

2019 Special Obligation Bond			
Refunding and Improvement - \$12,430,000			
Interest Rate Range: 2.0% to 5.0%			
	Principal	Interest	Total Debt Service
2024	1,070,000	356,900	1,426,900
2025	1,125,000	302,025	1,427,025
2026	1,175,000	244,525	1,419,525
2027	1,235,000	184,275	1,419,275
2028	1,295,000	127,500	1,422,500
2029	1,350,000	81,350	1,431,350
2030	1,390,000	40,250	1,430,250
2031	480,000	14,600	494,500
2032	490,000	4,900	494,900
Outstanding Principal Balance at 9/30/2023:			\$9,610,000

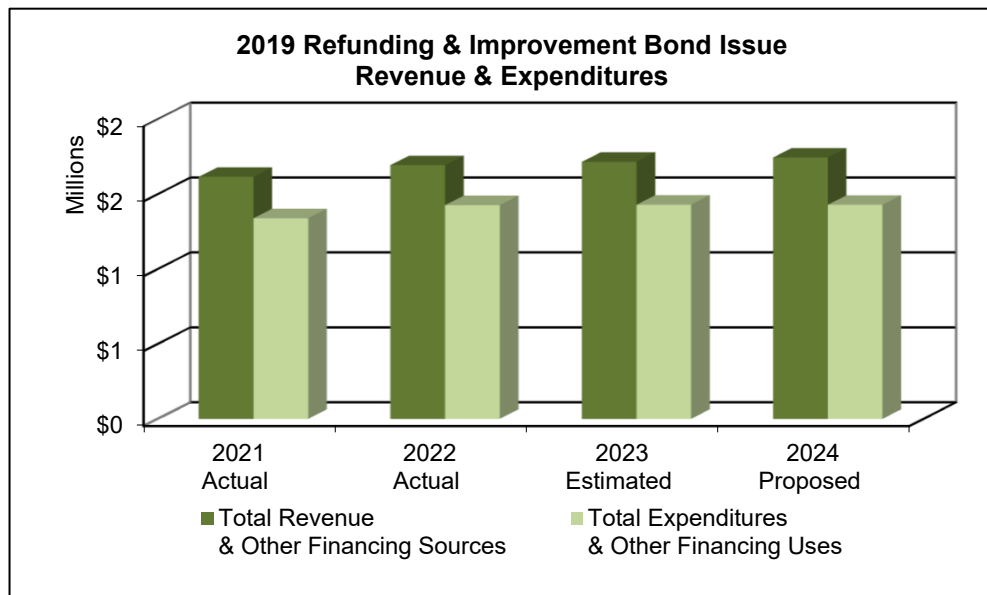
2019 Refunding & Improvement Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

Fund 35	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$329,833	\$606,834	\$873,449	\$1,160,256
Revenue	1,616,094	1,693,390	1,716,457	1,744,612
Other Financing Sources	0	0	0	0
Total Revenue & Other Financing Sources	1,616,094	1,693,390	1,716,457	1,744,612
Expenditures	1,339,093	1,426,775	1,429,650	1,428,900
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses	1,339,093	1,426,775	1,429,650	1,428,900
Surplus (Deficit)	277,001	266,615	286,807	315,712
Ending Fund Balance	\$606,834	\$873,449	\$1,160,256	\$1,475,968
% Fund Balance to Expenditures	0%	0%	81%	103%

This debt service fund tracks the principal and interest payments for the 2019 Special Obligation Bonds. A portion of the proceeds was used to fund the renovation of the Center of Clayton with the remaining proceeds used to refinance the 2009 Series B Bond Issue. All bond proceeds were spent as of 2021. The refinance of the 2009 debt saved approximately \$720,000.



2019 Refunding & Improvement Bond Issue - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Property Tax								
Real Property Tax	\$1,047,941	\$1,086,497	\$1,119,800	\$1,119,800	\$1,073,850	\$1,102,242	-2%	3%
Personal Property Tax	102,734	107,649	111,750	111,750	125,859	131,588	18%	5%
Total Property Tax	1,150,675	1,194,146	1,231,550	1,231,550	1,199,709	1,233,830	0%	3%
Sales & Use Taxes								
Parks-Storm Water Sales Tax (0.5%)	462,709	493,925	500,000	500,000	500,000	494,050	-1%	-1%
Total Sales & Use Taxes	462,709	493,925	500,000	500,000	500,000	494,050	-1%	-1%
Interest Income								
Interest on Investments	2,710	5,319	4,418	4,418	16,748	16,732	279%	0%
Total Interest Income	2,710	5,319	4,418	4,418	16,748	16,732	279%	0%
Total Revenue	1,616,094	1,693,390	1,735,968	1,735,968	1,716,457	1,744,612	0%	2%

2019 Refunding & Improvement Bond Issue - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Contractual Services								
Professional Services General	\$318	\$3,000	\$2,000	\$2,000	\$500	\$2,000	0%	300%
Total Contractual Services	318	3,000	2,000	2,000	500	2,000	0%	300%
Debt Service								
Debt Service Principal	835,000	965,000	1,020,000	1,020,000	1,020,000	1,070,000	5%	5%
Debt Service Interest	503,775	458,775	409,150	409,150	409,150	356,900	-13%	-13%
Total Debt Service	1,338,775	1,423,775	1,429,150	1,429,150	1,429,150	1,426,900	0%	0%
Total Expenditures	1,339,093	1,426,775	1,431,150	1,431,150	1,429,650	1,428,900	0%	0%

**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-23**

Special Obligation Refunding and Improvement Bonds, Series 2019

Refund Series 2009B - \$7,600,000

Interest rate range: 3.0% to 5.0%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
	12/1/2023	710,000	120,800	830,800		
FY 2024	6/1/2024		103,050	103,050	223,850	933,850
	12/1/2024	745,000	103,050	848,050		
FY 2025	6/1/2025		84,425	84,425	187,475	932,475
	12/1/2025	780,000	84,425	864,425		
FY 2026	6/1/2026		64,925	64,925	149,350	929,350
	12/1/2026	820,000	64,925	884,925		
FY 2027	6/1/2027		44,425	44,425	109,350	929,350
	12/1/2027	860,000	44,425	904,425		
FY 2028	6/1/2028		27,225	27,225	71,650	931,650
	12/1/2028	895,000	27,225	922,225		
FY 2029	6/1/2029		13,800	13,800	41,025	936,025
	12/1/2029	920,000	13,800	933,800		
FY 2030					13,800	933,800

Refund Series 2009B

Outstanding at 9/30/23: 5,730,000 796,500 6,526,500 796,500 6,526,500

Recreation Center Project - \$4,830,000

Interest rate range: 2.0% to 5.0%

		Principal	Interest	Payment Total	Interest by FY	Total by FY
	12/1/2023	360,000	71,025	431,025		
FY 2024	6/1/2024		62,025	62,025	133,050	493,050
	12/1/2024	380,000	62,025	442,025		
FY 2025	6/1/2025		52,525	52,525	114,550	494,550
	12/1/2025	395,000	52,525	447,525		
FY 2026	6/1/2026		42,650	42,650	95,175	490,175
	12/1/2026	415,000	42,650	457,650		
FY 2027	6/1/2027		32,275	32,275	74,925	489,925
	12/1/2027	435,000	32,275	467,275		
FY 2028	6/1/2028		23,575	23,575	55,850	490,850
	12/1/2028	455,000	23,575	478,575		
FY 2029	6/1/2029		16,750	16,750	40,325	495,325
	12/1/2029	470,000	16,750	486,750		
FY 2030	6/1/2030		9,700	9,700	26,450	496,450
	12/1/2030	480,000	9,700	489,700		
FY 2031	6/1/2031		4,900	4,900	14,600	494,600
	12/1/2031	490,000	4,900	494,900		
FY 2032					4,900	494,900

Recreation Center Project

Outstanding at 9/30/23: 3,880,000 559,825 4,439,825 559,825 4,439,825

Grand Total

Outstanding at 9/30/23: 9,610,000 1,356,325 10,966,325 1,356,325 10,966,325

2014 General Obligation Bond Issue Debt Service Fund

This fund accounts for the general obligation debt in the amount of \$15,000,000 issued by the City in October 2014. The debt paid for updates to street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent (50%) of the City's neighborhood streets. This bond issue is scheduled to mature in 2034.

Areas resurfaced using bond proceeds from this debt issue include:

- Carondelet Plaza
- Clayton Gardens
- Claverach Park
- Clayshire
- Country Club Court
- Country Club Place
- DeMun Park
- Hanley Place
- Hi-Pointe
- Hillcrest Subdivision
- Maryland Terrace
- Moorlands
- Northmoor
- Old Town
- Parkside
- Skinker Heights
- Wydown Forest

Areas to be resurfaced using a combination of grants and bond proceeds for the required grant match include:

- Brentwood Boulevard
- Maryland Avenue
- Central Business District Resurfacing

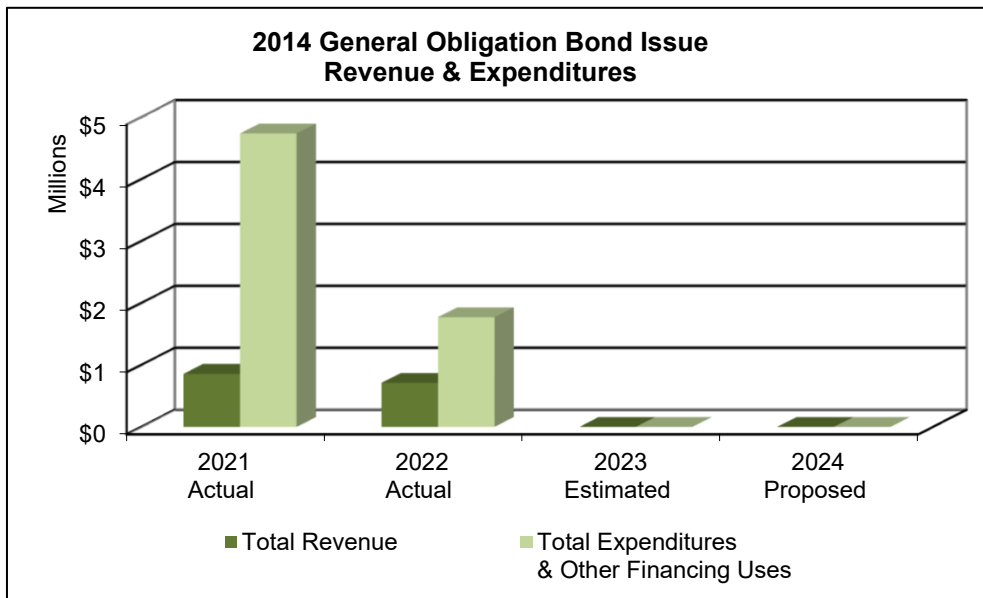
In 2021, the remaining fund balance reserved for capital projects was transferred out of this debt service fund into the new 2014 General Obligation Bond Construction Fund which is a Capital Improvement fund. These bonds were refunded in January 2022 to achieve interest savings and are now the 2022 General Obligation Bond Issue Refunding Debt Service Fund.

2014 General Obligation Bond Issue Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 32	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$4,942,111	\$1,060,635	\$0	\$0
Total Revenue	856,600	710,393	0	0
Expenditures	1,007,415	683,559	0	0
Other Financing Uses	3,730,661	1,087,469	0	0
Total Expenditures & Other Financing Uses	4,738,075	1,771,028	0	0
Surplus (Deficit)	(3,881,475)	(1,060,635)	0	0
Ending Fund Balance	\$1,060,635	\$0	\$0	\$0
% Fund Balance to Expenditures	105%	0%	0%	0%

The City issued General Obligation Bonds totaling \$15,000,000 in October 2014 to provide funding to resurface and repave more than 50% of residential streets in the City, replace outdated street lighting, and repair and replace alleys. The debt service payments are supported by property tax revenue recorded in this fund.

Through 2020, expenditures in this fund included transfers-out for construction costs recorded in the Capital Improvement Fund. In 2021, a one-time transfer moved the remaining bond proceeds to the new 2014 GO Bond Construction Fund where projects are now recorded. This change will allow the remaining construction funds to be separated from debt service funds. **This bond issue was refunded in January of 2022.**



2014 General Obligation Bond Issue - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Property Tax								
Real Property Tax	\$774,576	\$639,321	\$0	\$0	\$0	\$0	0%	0%
Personal Property Tax	64,912	67,613	0	0	0	0	0%	0%
Total Property Tax	839,489	706,934	0	0	0	0	0%	0%
Interest Income								
Interest on Investments	17,112	3,459	0	0	0	0	0%	0%
Total Interest Income	17,112	3,459	0	0	0	0	0%	0%
Total Revenue	\$856,600	\$710,393	\$0	\$0	\$0	\$0	0%	0%

2014 General Obligation Bond Issue - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Contractual Services								
Professional Services General	\$477	\$159	\$0	\$0	\$0	\$0	0%	0%
Total Contractual Services	477	159	0	0	0	0	0%	0%
Debt Service								
Debt Service Principal	640,000	670,000	0	0	0	0	0%	0%
Debt Service Interest	366,938	13,400	0	0	0	0	0%	0%
Total Debt Service	1,006,938	683,400	0	0	0	0	0%	0%
Total Expenditures	1,007,415	683,559	0	0	0	0	0%	0%
Other Financing Uses								
Transfers Out to 2014 GO Bond Construction Fund	3,730,661	17,045	0	0	0	0	0%	0%
Transfers Out to 2014 GO Refunding Bond Fund	0	1,070,424	0	0	0	0	0%	0%
Total Other Financing Uses	3,730,661	1,087,469	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$4,738,075	\$1,771,028	\$0	\$0	\$0	\$0	0%	0%

2011 Special Obligation Bond Issue Debt Service Fund

This fund accounts for the Special Obligation debt in the amount of \$9,845,000 issued by the City in November 2011. This debt was issued to fund \$5 million for the reconstruction and renovation of the new police headquarters, which opened in February 2013.

The balance of the bond issue was used to construct or support the grant match for the following capital improvements:

- Traffic Signals and Signage
- Street Lighting
- Street Resurfacing
- Curbs and Sidewalks
- Municipal Garage Roof Replacement
- Historic Hanley House Improvements
- Shaw Park Tennis Court Renovation
- Shaw Park Ice Rink Improvements
- Shaw Park Ball Field Improvements
- Shaw Park Walking Trail
- Shaw Park Aquatic Center Improvements

This bond issue is scheduled to mature in 2032. These bonds were refunded in October 2021 to achieve interest savings and are now the 2021 Special Obligation Bond Issue Debt Service Fund Refunding bonds.

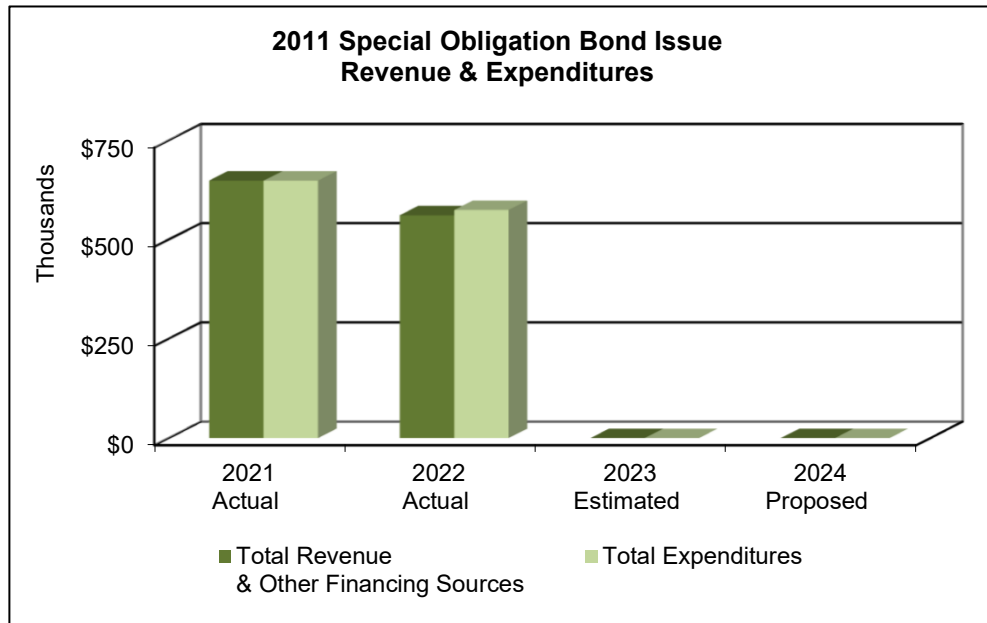
2011 Special Obligation Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

Fund 31	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
Beginning Fund Balance	\$13,317	\$13,450	\$0	\$0
Revenue	133	6	0	0
Other Financing Sources	648,888	561,569	0	0
Total Revenue & Other Financing Sources	649,020	561,575	0	0
Total Expenditures	648,887	575,025	0	0
Surplus (Deficit)	133	(13,450)	0	0
Ending Fund Balance	\$13,450	\$0	\$0	\$0
% Fund Balance to Expenditures	2%	0%	0%	0%

This fund supports the Special Obligation debt issued for the construction or renovation of the following: police building improvements, traffic signals and signage, street lighting, general street resurfacing, curb and sidewalk programs, facility improvements, Shaw Park tennis center, ice rink, aquatic center and ballfield improvements, Oak Knoll Park and Hanley House improvements. All bond proceeds were spent as of 2016. The debt service payments are supported by a transfer-in from the Capital Improvement Fund. **This bond issue was refunded in October of 2021.**



2011 Special Obligation Bond Issue - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Interest Income								
Interest on Investments	\$133	\$6	\$0	\$0	\$0	\$0	0%	0%
Total Interest Income	133	6	0	0	0	0	0%	0%
Total Revenue	133	6	0	0	0	0	0%	0%
Other Financing Sources								
Transfers-In	648,888	561,569	0	0	0	0	0%	0%
Total Other Financing Sources	648,888	561,569	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$649,020	\$561,575	\$0	\$0	\$0	\$0	0%	0%

2011 Special Obligation Bond Issue - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Proposed	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$186	\$0	\$0	\$0	\$0	0%	0%
Total Contractual Services	0	186	0	0	0	0	0%	0%
Debt Service								
Debt Service Principal	460,000	0	0	0	0	0	0%	0%
Debt Service Interest	188,887	0	0	0	0	0	0%	0%
Total Debt Service	648,887	0	0	0	0	0	0%	0%
Total Expenditures	648,887	185	0	0	0	0	0%	0%
Other Financing Uses								
Transfers Out to 2014 GO								
Refunding Bond Fund	0	574,840	0	0	0	0	0%	0%
Total Other Financing Uses	0	574,840	0	0	0	0	0%	0%
Total Expenditures and Other Financing Uses	\$648,887	\$575,025	\$0	\$0	\$0	\$0	\$0	\$0

Executive Memorandum

TO: Mayor and Board of Alderman
FROM: David Gipson, City Manager
DATE: August 18, 2023
RE: Changes in Fees – FY 2024

Staff has completed its annual review of fees currently being charged by the City. As a result, we are recommending changes in private subdivision fees, permit parking fees at some locations, and various Parks & Recreation fees.

A summary of the proposed fee changes is presented below and in the succeeding appendices.

Public Works

Private Subdivision Fees

The City charges private subdivisions a fee per linear foot for snow removal, leaf collection and street sweeping. Subdivisions within City limits are currently charged \$0.56 per linear foot. This fee can be increased annually based on changes in the Consumer Price Index (CPI), with a minimum increase of \$0.01 per linear foot per year. Staff propose a \$0.04 per linear foot increase to a new rate of \$0.60 per linear foot in FY 2024.

Portions of private subdivisions that lay outside City limits are charged a fee per linear foot intended to cover the actual cost of service. The current fee is \$1.98 per linear foot. Based on actual operating expenses, and accounting for the variability of winter storm event costs, staff propose a \$0.15 per linear foot increase to a new rate of \$2.13 per linear foot in FY 2024.

See Appendix I for a table indicating the private subdivisions with linear footage inside and outside of City limits and anticipated revenue based on the proposed fee changes.

Permit Parking Fees

Based on the recommendations from St. Louis Parking based on usage and demand, staff propose a monthly rate increase for the lots at 111 N. Central, 602 S. Hanley, and 7601/7619 Wydown. The monthly rate will change from \$85 to \$90 per space at these locations. See Appendix II for a full list of fees for all parking lots and garages.

Parks & Recreation

In order to offer affordable facilities and programs for all members of our community to enhance their quality of life while ensuring that direct costs of facility operations are covered by user fees, the Department proposes changes for Shaw Park Aquatic Center season pass fees, Shaw Park Aquatic Center daily fees, and program fees. The Parks & Recreation Commission approved these increases at their May 1, 2023 meeting. See Appendix III for a full list of these proposed changes.



Appendix I

Fees for Public Services in Private Subdivisions

Services include Street Sweeping, Leaf Collection and Snow Removal
 Actual Cost of Services = \$1.98 per centerline foot
 Most Recent 12 Month CPI = 7.48%

Subdivision Name	Street Names	Center Line Linear Footage in Clayton*	Center Line Linear Footage in St Louis**	Fiscal Year Cost per Linear Foot					
				2022	2023	2024	2025	2026	
				Clayton Rate	\$0.53	\$0.56	\$0.60	\$0.64	\$0.69
				St. Louis Rate	\$1.79	\$1.98	\$2.13	\$2.29	\$2.46
Carrswold	Carrswold Dr.	4400	0	\$2,310	\$2,454	\$2,637	\$2,834	\$3,046	
Tuscany Park	Tuscany	800	0	\$420	\$446	\$479	\$515	\$554	
Wydown Terrace	Wydown Terrace	2400	0	\$1,260	\$1,338	\$1,438	\$1,546	\$1,661	
E. Brentmoor Park	E. Brentmoor	3900	0	\$2,678	\$2,844	\$3,057	\$3,285	\$3,531	
	Asbury Ave.	1200	0						
Southmoor	Southmoor Dr.	1700	0	\$893	\$948	\$1,019	\$1,095	\$1,177	
W. Brentmoor Park	W. Brentmoor	4200	0	\$2,205	\$2,342	\$2,517	\$2,705	\$2,908	
Forest Ridge	Forest Ridge Dr.	2000	0	\$1,050	\$1,115	\$1,199	\$1,288	\$1,385	
Hi-Pointe	San Bonita Ave.	0	600	\$3,049	\$3,373	\$3,625	\$3,896	\$4,187	
	Alamo Ave.	0	100						
	Buena Vista	0	1000						
Ellenwood	Woodburne	0	1200	\$5,092	\$5,598	\$6,017	\$6,467	\$6,950	
	Fauquier Dr.	600	900						
	Alexander Dr.	900	300						
Hillcrest	Aberdeen Pl.	0	800	\$2,870	\$3,175	\$3,412	\$3,667	\$3,941	
	Arundel Pl.	0	800						
Country Club Place	N. Polo	350	0	\$184	\$195	\$210	\$225	\$242	
Total Fees				\$22,010	\$23,828	\$25,610	\$27,524	\$29,581	

*reduced from actual costs for residents in city limits

**actual costs for residents outside city limits (beginning FY19)



Appendix II

Schedule of Adjustments Monthly Permit Parking Fees Fiscal Year 2024

Common Name/ Address	# Permit Spaces	Actuals					Proposed 2024
		2019	2020	2021	2022	2023	
Upper St Joe 120 N Meramec	68	\$80.00	\$85.00	\$85.00	****	****	****
N Central Lot 111 N Central	30		\$85.00	\$85.00	\$85.00	\$85.00	\$90.00
S Hanley/Wydown 602 S Hanley	15	\$80.00	\$85.00	\$85.00	\$85.00	\$85.00	\$90.00
Wydown 7601/7619 Wydown	13	\$80.00	\$85.00	\$85.00	\$85.00	\$85.00	\$90.00
N. Brentwood*** 8049 Forsyth	72	\$80.00	\$85.00	***	***	***	***
Forsyth/ N Brentwood*** 8049 Forsyth	31	\$80.00	\$85.00	***	***	***	***
Bonhomme Garage* 8011 Bonhomme	301	\$80.00	\$85.00	\$85.00	\$85.00	\$90.00	\$90.00
Shaw Park/County Garage** 235 S Meramec	250	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00

* Excludes 269 additional permit spaces owned by St. Louis County; 90 spaces under long term lease with Moneta; and additional spaces under long term lease with Clayton on the Park

** Garage is owned by St Louis County. City owns rights to 250 spaces via contract. (100 reserved for 212 Meramec, 50 reserved spaces for 227 S. Central, remaining 100 reserved for 227 S. Central upon

*** Lots are part of known development and were removed from city maintenance and ownership in

**** Lease agreement terminated in December of 2020.

Non-resident rates listed

Appendix III



To: Parks & Recreation Commission

From: Toni Siering, Director of Parks & Recreation
Lori Rice, Superintendent of Recreation

Date: May 1, 2023

RE: FY 2024 Fee Recommendations for the Parks & Recreation Department

Staff has completed its annual review of all fees currently being charged by the City of Clayton Parks & Recreation Department. While pricing recommendations are based upon the philosophy that fees should be in line with the cost of services, we also keep in mind that we operate municipal facilities. As such, it is our mission “to improve the quality of life for our citizens through the provision of comprehensive leisure services and recreational opportunities to individuals of all ages, abilities, and interests in a safe, healthy, and pleasant environment.” Based on these principles, we believe fees should be set to offer an affordable option for all members of our community to ensure that they have facilities and programs that enhance their quality of life; while, at the same time, ensuring that direct costs of operating a facility are at a minimum covered by those fees. This document outlines those changes that are being proposed for the FY24 budget.

Shaw Park Aquatic Center Season Pass Fees:

As part of the FY24 budget, staff is recommending an increase to season passes at the Shaw Park Aquatic Center (SPAC). Staff recognizes that a fee increase is necessary based on the increased cost of supplies, utilities, and contractual cost of personnel. Season passes were last increased at SPAC in FY22. To combat the nationwide lifeguard shortage, Midwest Pool Management (the contractual service provider for staffing at SPAC) offered a substantial increase in salaries to staff in FY23, which increased expenses to the City by approximately \$49,000.

Residential Status	Admission Type	Current Fee	Proposed Fee
Resident	Family	\$219.00	\$239.00
	Adult	\$125.00	\$134.00
	Senior	\$99.00	\$109.00
	Youth	\$95.00	\$104.00
Corporate	Family	\$295.00	\$319.00
	Adult	\$189.00	\$204.00
	Senior	\$149.00	\$159.00
	Youth	\$145.00	\$154.00
Non-Resident	Family	\$499.00	\$539.00
	Adult	\$249.00	\$274.00
	Senior	\$199.00	\$219.00
	Youth	\$189.00	\$204.00

Shaw Park Aquatic Center Daily Fees:

As part of the FY24 budget, staff is recommending a minimal daily fee rate increase at Shaw Park Aquatic Center (SPAC). Resident daily fees and corporate daily fees for adults, seniors, and youth would increase by \$1 per visit. Guest daily fees for adults, seniors, and youth would increase by \$2 per visit. Daily fees were last increased at SPAC in FY22. However, a daily fee increase is recommended when season pass fees are also raised. The intention is that it should not be cheaper to pay regular daily fees versus a season pass fee.

Residential Status	Admission Type	Current Fee	Proposed Fee
Resident	Adult	\$7.00	\$8.00
	Senior	\$6.00	\$7.00
	Youth	\$5.00	\$6.00
Corporate	Adult	\$9.00	\$10.00
	Senior	\$8.00	\$9.00
	Youth	\$7.00	\$8.00
Guest	Adult	\$10.00	\$12.00
	Senior	\$9.00	\$11.00
	Youth	\$8.00	\$10.00

Program Fees:

As a final note, we wanted to remind you of our pricing policy for programming within the department. Staff reviews all program costs and sets fees during the development of each brochure based on the guidelines below:

- Recreational program fees are expected to, at a minimum, cover all direct costs associated with the program along with a 25% administrative fee to cover brochure, administration, utilities, and facility maintenance.
- Non-resident rates are to be set at a rate above resident rates; in the range of 25-50% on average.

Due to the extensive number of programs offered within the department, changes in fees are not brought forward individually, but are approved departmentally and contained within the budget.

Recommendation:

To approve all fees effective October 1, 2024.



TO: Mayor and Board of Alderman
FROM: David Gipson, City Manager
DATE: August 18, 2023
SUBJECT: Personnel Report – FY 2024 Budget

This memo serves as a report of the classification, compensation, and benefits of City employees. This includes recommended changes in the City's staffing, compensation plan, and benefits in the coming year.

Position Classification System

The position classification system establishes a hierarchy of the various job descriptions maintained by the City. The system is based on an analysis of the duties and responsibilities for each position, taking into account such factors as education, training and experience needed to perform the job, nature of the work involved, the degree of supervision exercised or received, and other measures of responsibility and complexity. The St. Louis area municipal market and private sector are also taken into consideration for determining proper salary ranges. To that end, in FY 2023 the City worked with a consultant, McGrath Human Resources Group, to perform a full market review of our classification system, as well as compensation and benefits. The City will implement its new pay classification system in FY 2024.

The City previously had two pay systems; a step system covering police and firefighters, and an open range system, covering all other general employees. Beginning FY 2024, all positions will be on a step system. Step system employees progress through their salary range by one step each year if performance standards are met.

Provisions for FY 2024 Salary Adjustments

The City's goal is to maintain our place in the competitive market for salaries and benefits. Due to the significant impact of the novel Coronavirus (COVID-19) pandemic and rapidly increasing wages in the broader labor market, the City fell behind and lost ground in the competitive municipal market. Turnover rates continued to increase since 2020 and averaged more than ten percent each subsequent year, peaking in FY 2022 with a rate of 16.5 percent. As a result, this year's recommendation reflects the establishment of the new Step System with ten steps for each grade for all non-represented employees. The average salary increase for FY 2024 for all general employees is 6.29%.

All employees will be capped at the maximum step of their salary range. Once employees reach the top step of their range, they may be eligible to receive longevity pay. Longevity pay will be a one-time payment, which not be contributed to their pensions. The percentage of longevity pay will be established on an annual basis and is subject to annual appropriation.

The part-time and seasonal personnel salary schedule has been updated to reflect market demand. Individual salary increases for part-time personnel are based on additional responsibilities and experience.

The salary schedules for all positions in the City are attached.

Personnel Requests

Position grades and various position titles will change as part of the transition to the new pay classification system. Below is a list of departmental changes that were approved during FY 2024 budget planning, which include the addition of two full-time positions and one reclassification.

Department	Change	Justification
Technology Services	Addition of IT Support Specialist	The IT intern position will transition to an additional IT Support Specialist position was approved to support the increase in workload from the cities of Clayton, Brentwood, and Richmond Heights. Our partner cities will reimburse a large portion of the wages and benefits associated with the position.
Technology Services	Reclassification of Network Engineer to Associate Network Engineer	A review of departmental needs found that the second Network Engineer position should be transitioned to Associate Network Engineer to support department development and planning.
Police Department	Addition of School Resource Officer	The City entered into an agreement with the School District of Clayton to add an additional School Resource Officer position. The School District will reimburse 80% of the costs associated with the position.

Benefits

Medical Insurance – The City has been a member of the St. Louis Area Insurance Trust (SLAIT) medical insurance pool since its inception in 2009. The City’s annual medical insurance premium increases have been successfully moderated by membership in this consortium, with the increase for the new plan year at 8%. The City contributes 90% of employee-only premium coverage and 75% of the premium for dependent level coverages.

The City continues to offer an opt-out choice for medical insurance, which provides payment to the employees who elect not to participate in the City’s medical plan because they have other available coverage. This payment is \$1,250 for opting out of single coverage, \$1,875 for employee and child(ren) coverage or employee and spouse coverage, and \$2,500 for full family coverage annually, with approximately eleven (11) employees taking advantage of this benefit.

Pension - Non-Uniformed employees continue to pay a 3% mandatory pension contribution, and Uniformed employees continue to pay a 5% mandatory pension contribution.

The City’s required contribution to the pension plans is actuarially determined. The historic contributions are listed below.

Recent History of Pension Contributions

Fiscal Year	Non-Uniform Plan*	Uniform Plan	Total	% Change
2014	\$473,909	\$1,004,082	\$1,477,991	-4%
2015	\$544,097	\$857,131	\$1,401,228	-5%
2016	\$556,056	\$945,822	\$1,501,878	7%
2017	\$601,994	\$1,053,439	\$1,655,433	10%
2018	\$534,824	\$1,137,681	\$1,672,505	1%
2019	\$481,932	\$1,109,879	\$1,591,811	-5%
2020	\$502,464	\$1,141,253	\$1,643,717	3%
2021	\$624,178	\$1,078,842	\$1,703,020	4%
2022*	\$536,394	\$936,031	\$1,472,425	-14%
2023	\$505,165	\$883,085	\$1,388,250	-6%
2024**	\$528,329	\$974,481	\$1,502,810	8%

*The Non-Uniform Plan contribution also includes employees of the Center of Clayton.

**The FY 2024 Non-Uniformed Plan contribution is estimated and will be known in October.

Dental Insurance – The City will maintain its current contribution strategy for its dental insurance. There is no cost to employees for those choosing individual only coverage, while employees electing dependent coverage are responsible for 25% of the premium cost.

Tuition Reimbursement – The tuition benefit is indexed to reflect the level of the University of Missouri – St. Louis’ current per credit hour rate for both undergraduate and graduate classes, for up to twelve (12) credit hours per fiscal year. Beginning FY21, employees were limited to the attainment of one (1) Bachelors degree and one (1) Masters degree and a repayment provision was added to encourage employee retention following course completion.

Holidays – The City currently observes ten (10) specific holidays each year which are New Years’ Day, Martin Luther King’s Birthday, President’s Day, Memorial Day, Juneteenth, Independence Day, Labor Day, Thanksgiving Day and the day after Thanksgiving, and Christmas Day. Additionally, employees receive one floating holiday to use at their own request with their supervisor’s approval.

Membership to the Center of Clayton: Employees will continue to have access to platinum family membership at The Center and Shaw Park facilities.

The remainder of our benefit programs will continue, including group life and employee paid long-term disability insurance; employee assistance program; voluntary vision insurance; service awards; and Metro passes with a 25% subsidy. All programs have been successful and well-received.

Attachments:

- Appendix I – Non-Uniform Salary Structures
- Uniform Step Salary Structure
- Part-time and Seasonal Salary Structure

FY 2024 Non-Represented Position Schedule

Pay Grade	Position	Department
50	Welcome Desk Associate	Parks & Recreation
55	Assistant to the Prosecutor/Records Assistant Court Assistant Facility Maintenance Technician I Municipal Services Technician I Parking Controller	Police Municipal Court Public Works Parks & Recreation Police
60	Administrative Specialist Administrative Specialist Administrative Specialist Data Analyst Fiscal Specialist Permit Technician Planning Technician	Public Works Parks & Recreation Police Police Finance Planning & Development Services Planning & Development Services
65	Digital Evidence Specialist Facility Maintenance Technician II Municipal Services Technician II	Police Public Works Parks & Recreation
70	Administrative Technician Parking Control Supervisor Recreation Assistant Supervisor - Fitness Recreation Assistant Supervisor - Membership Horticulturist Building Inspector Parks Field Technician Recreation Assistant Supervisor-Athletics/Facilities	Fire Police Parks & Recreation Parks & Recreation Parks & Recreation Planning & Development Services Parks & Recreation Parks & Recreation
75	Accountant Administrative Supervisor - Police Communications & Marketing Specialist Human Resources Generalist Fleet Mechanic Technology Services Support Specialist Recreation Supervisor - Aquatics Recreation Supervisor - Athletics/Facilities Recreation Supervisor - Fitness Recreation Supervisor - Community Recreation Senior Building Inspector Recreation Supervisor - Membership	Finance Police Communications Human Resources Public Works Technology Services Parks & Recreation Parks & Recreation Parks & Recreation Parks & Recreation Planning & Development Services Parks & Recreation
80	Associate Network Engineer City Forester Engineering Technician Foreman Foreman	Technology Services Public Works Public Works Parks & Recreation Public Works

85	Communications Manager Court Administrator Mechanic Foreman Technology Services Support Supervisor Lead Payroll & Accounts Payable Administrator Planner Plans Examiner	Communications Municipal Court Public Works Technology Services Finance Planning & Development Services Planning & Development Services
90	City Clerk* Civil Engineer Public Works Superintendent Parks Superintendent Recreation Administrative Superintendent Recreation Superintendent	Administration Public Works Public Works Parks & Recreation Parks & Recreation Parks & Recreation
95	Building Official Network Engineer Police Sergeant	Planning & Development Services Technology Services Police
100	Assistant Finance Director Assistant Public Works Director Human Resources Manager Police Lieutenant Principal Civil Engineer	Admin - Finance Public Works Human Resources Police Public Works
105	Assistant Technology Services Director Battalion Chief Police Captain	Technology Services Fire Police
110	Assistant Fire Chief	Fire
115	Assistant City Manager Director of Economic Development Director of Finance Director of Parks & Recreation Director of Planning & Development Director of Public Works Director of Technology Services	Administration Economic Development Finance Parks & Recreation Planning & Development Services Public Works Technology Services
120	Fire Chief Police Chief	Fire Police
140	City Manager*	Administration

** Per City Charter, the Board of Aldermen sets the salaries for the City Manager and City Clerk.*

FY 2024 Non-Represented Compensation Schedule										
Pay Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
50	\$ 44,491.20	\$ 45,718.40	\$ 46,966.40	\$ 48,256.00	\$ 49,587.20	\$ 50,960.00	\$ 52,353.60	\$ 53,788.80	\$ 55,265.60	\$ 56,784.00
55	\$ 47,632.00	\$ 48,942.40	\$ 50,294.40	\$ 51,667.20	\$ 53,081.60	\$ 54,537.60	\$ 56,035.20	\$ 57,574.40	\$ 59,155.20	\$ 60,777.60
60	\$ 50,980.80	\$ 52,374.40	\$ 53,809.60	\$ 55,286.40	\$ 56,804.80	\$ 58,364.80	\$ 59,966.40	\$ 61,609.60	\$ 63,294.40	\$ 65,041.60
65	\$ 54,537.60	\$ 56,035.20	\$ 57,574.40	\$ 59,155.20	\$ 60,777.60	\$ 62,441.60	\$ 64,168.00	\$ 65,936.00	\$ 67,745.60	\$ 69,617.60
70	\$ 59,987.20	\$ 61,630.40	\$ 63,315.20	\$ 65,062.40	\$ 66,851.20	\$ 68,681.60	\$ 70,574.40	\$ 72,508.80	\$ 74,505.60	\$ 76,564.80
75	\$ 64,147.20	\$ 65,915.20	\$ 67,724.80	\$ 69,596.80	\$ 71,510.40	\$ 73,486.40	\$ 75,504.00	\$ 77,584.00	\$ 79,726.40	\$ 81,910.40
80	\$ 68,660.80	\$ 70,553.60	\$ 72,488.00	\$ 74,484.80	\$ 76,523.20	\$ 78,624.00	\$ 80,787.20	\$ 83,012.80	\$ 85,300.80	\$ 87,651.20
85	\$ 75,524.80	\$ 77,604.80	\$ 79,747.20	\$ 81,931.20	\$ 84,177.60	\$ 86,486.40	\$ 88,857.60	\$ 91,291.20	\$ 93,808.00	\$ 96,387.20
90	\$ 84,572.80	\$ 86,902.40	\$ 89,294.40	\$ 91,748.80	\$ 94,265.60	\$ 96,865.60	\$ 99,528.00	\$ 102,273.60	\$ 105,081.60	\$ 107,972.80
95	\$ 91,332.80	\$ 93,849.60	\$ 96,428.80	\$ 99,091.20	\$ 101,816.00	\$ 104,624.00	\$ 107,494.40	\$ 110,448.00	\$ 113,484.80	\$ 116,604.80
100	\$ 98,654.40	\$ 101,358.40	\$ 104,145.60	\$ 107,016.00	\$ 109,969.60	\$ 112,985.60	\$ 116,084.80	\$ 119,267.20	\$ 122,553.60	\$ 125,923.20
105	\$ 106,537.60	\$ 109,470.40	\$ 112,486.40	\$ 115,585.60	\$ 118,768.00	\$ 122,033.60	\$ 125,382.40	\$ 128,835.20	\$ 132,371.20	\$ 136,011.20
110	\$ 117,208.00	\$ 120,432.00	\$ 123,739.20	\$ 127,150.40	\$ 130,644.80	\$ 134,243.20	\$ 137,924.80	\$ 141,710.40	\$ 145,600.00	\$ 149,614.40
115	\$ 128,939.20	\$ 132,475.20	\$ 136,115.20	\$ 139,859.20	\$ 143,707.20	\$ 147,659.20	\$ 151,715.20	\$ 155,896.00	\$ 160,180.80	\$ 164,590.40
120	\$ 135,387.20	\$ 139,110.40	\$ 142,937.60	\$ 146,868.80	\$ 150,904.00	\$ 155,043.20	\$ 159,307.20	\$ 163,696.00	\$ 168,188.80	\$ 172,806.40
140	\$ 180,502.40	\$ 185,473.60	\$ 190,569.60	\$ 195,811.20	\$ 201,198.40	\$ 206,731.20	\$ 212,409.60	\$ 218,254.40	\$ 224,265.60	\$ 230,443.20

CITY OF CLAYTON
 FY 2024 (As of October 1, 2023)
PART-TIME AND SEASONAL SALARY SCHEDULE
 (Hourly, except where noted)

General City Positions

	<i>AS OF OCTOBER 1, 2023</i>	
<i>TITLE</i>	<i>MINIMUM</i>	<i>MAXIMUM</i>
Seasonal Laborer	\$15.00	\$18.00
Intern	\$15.00	\$18.00

Parks & Recreation Positions

<i>TITLE</i>	<i>MINIMUM</i>	<i>MAXIMUM</i>
Cashier Child Care Attendant Concessions Attendant Fitness Attendant Lifeguard Rink Guard Tennis Attendant Wall Belayer Welcome Desk Attendant	\$15.00	\$18.00
Building Attendant Inclusion Aide Shift Supervisor Sports Coach Head Lifeguard Assistant Facility Manager	\$16.00	\$20.00
Facility Manager Welcome Desk Associate Swim/Dive Instructor (group) Assistant Swim/Dive Coach Sports Coordinator Wall Instructor Program Coordinator	\$18.00	\$23.00
Aquatics Instructor General Recreation Instructor Camp Program Director	\$18.00	\$23.00

Park Rental Coordinator		
Private Swim/Dive Instructor Head Swim/Dive Coach	\$20.00	\$25.00
Fitness Instructor (group) Event Attendant Water Fitness Instructor	\$25.00	\$35.00
Group Fitness Meeting Pay Swim/Dive Instructor Meeting Pay Personal Training Meeting Pay	\$15.00	
Skating Instructor Tennis Instructor	\$20.00	\$55.00
Personal Trainer Registered Dietician	\$25.00	\$35.00
Personal Trainer for 2	\$38.00	\$53.00
Group Personal Training	\$44.00	\$62.00
Specialty Instructor* *Specialty training or certification required; includes Yoga, Pilates, Tai-Chi, Spinning, TRX, Martial Arts, and Insanity)	\$35.00	\$55.00

Sports Positions

TITLE	MINIMUM	MAXIMUM
Aquatics Official	\$18.00	\$23.00
Scorekeeper (Youth/Adult)	\$15.00	\$18.00

Youth Officials:

<u>1st Grade – 4th Grade:</u> Basketball Volleyball	\$15.00/game	\$18.50/game
<u>1st Grade – 4th Grade:</u> Soccer	\$18.00/game	\$23.00/game
<u>1st Grade – 4th Grade:</u> Baseball Softball	\$30.00/game	\$34.00/game
<u>5th Grade – 8th Grade:</u> Basketball Volleyball	\$20.00/game	\$28.00/game

<u>5th Grade – 8th Grade:</u> Baseball Softball	\$34.00/game	\$38.00/game
<u>5th Grade – 8th Grade:</u> Soccer	\$25.00/game	\$30.00/game

Adult Officials:

Baseball	\$25.00/game	\$33.00/game
Softball	\$22.00/game	\$30.00/game
Basketball Volleyball	\$22.00/game	\$30.00/game
Soccer (Micro and Full Field)	\$28.00/game	\$36.00/game