

Clayton, Missouri

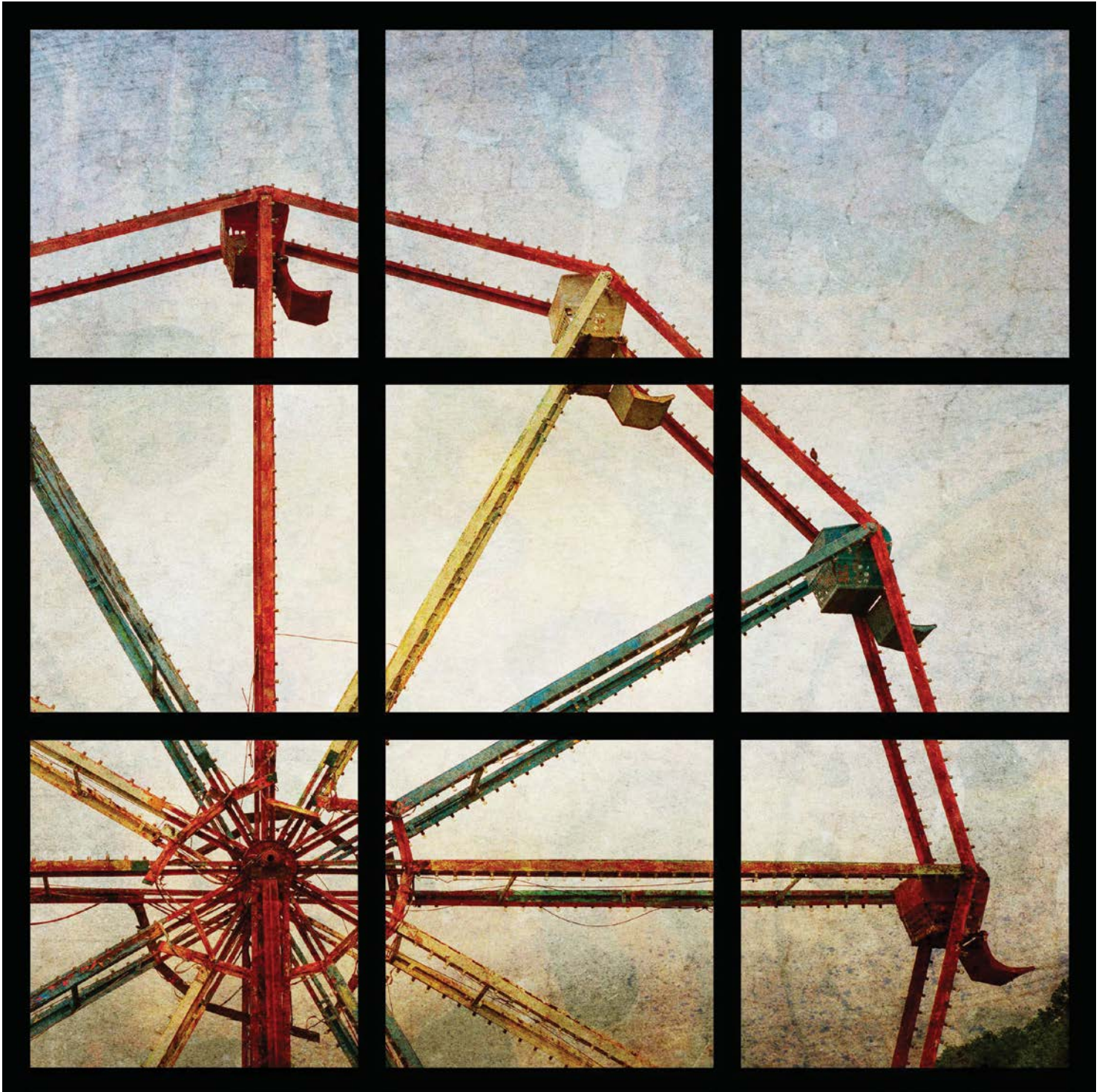


Photo by Paul G. Cole, TUWCO



Fiscal Year 2017 Operating Budget
Two-Year Financial Plan
And Five-Year Capital Improvements Plan

About the Cover Art

The Saint Louis Art Fair is a juried, nationally recognized and award winning art fair in downtown Clayton, drawing more than 130,000 patrons and artists from around the globe. Each year, the Saint Louis Art Fair selects a piece of work by one of its talented exhibiting artists to feature on the Commemorative Print, which becomes the cover of the program guide, and the print is available for sale during the Saint Louis Art Fair and online. The 2016 Commemorative Print features the photography of Greg Turco. The photo, titled "Ferris Wheel-9 Panels," utilizes a composite style of digital photography. Greg layered multiple single images to create what he calls "a modern day multiple exposure" that captures the nostalgic yet lively feeling of a time that has since been forgotten.



CITY OF CLAYTON, MISSOURI

FISCAL YEAR 2017 OPERATING BUDGET TWO-YEAR FINANCIAL PLAN AND FIVE-YEAR CAPITAL IMPROVEMENTS PLAN

PRINCIPAL OFFICIALS

Members of the Board of Aldermen

Mayor

Harold J. Sanger

Aldermen

Joanne Boulton

Ira Berkowitz

Alex Berger III

Richard Lintz

Cynthia Garnholz

Mark Winings

City Manager

Craig S. Owens

Executive Team

City Clerk

Finance & Administration

Economic Development

Planning & Development

Police

Fire

Public Works

Parks & Recreation

Assistant to the City Manager

June Frazier

Janet Watson

Gary Carter

Susan Istenes

Kevin Murphy

G. Mark Thorp

Dale Houdeshell

Patty DeForrest

Andrea Muskopf



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Clayton

Missouri

For the Fiscal Year Beginning

October 1, 2015

Executive Director



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October 1, 2016

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 the operating and capital budget for Fiscal Year (FY) 2017. This budget includes a one year operating budget plus two additional planning years for all funds as well as a five (5) 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 nine years.

Below is a summary of the FY17 Budget:

Fund	Revenue & Transfers In	Expenditures & Transfers Out	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures
General	\$27,178,750	\$26,894,048	\$284,702	\$16,345,371	\$16,630,073	62%
Special Revenue	517,012	529,952	(12,940)	249,476	236,536	45%
Equipment Replacement	1,518,797	1,934,792	(415,995)	4,903,577	4,487,582	232%
Capital Improvement	12,301,410	13,771,163	(1,469,753)	4,745,571	3,275,818	24%
Debt Service	4,826,617	9,186,119	(4,359,502)	10,569,857	6,210,355	68%
TOTAL*	\$46,342,586	\$52,316,074	(\$5,973,488)	\$36,813,852	\$30,840,364	59%

* Includes inter-fund transfers of \$8,627,023.

This budget achieves a balanced General Fund budget continuing this achievement from the prior year and protecting a very healthy 62% General Fund reserve. Other funds are in temporary deficit due to one-time projects or use of bond funds for construction costs. This budget provides for the continuation of all services delivered in the previous year.

Capital and equipment investments were comprehensively reconsidered and investments in these areas aim to preserve important physical assets and provide tools in order to maximize productivity and effectiveness of the most costly and important assets of the city, our professional employees.

Based on solid recent citizen-driven planning and a strong position emerging out of the economic downturn, Clayton is at the early stages of what promises to be the strongest cycle of residential and commercial development in our history. Some of the positive revenue associated with this development begins with this budget, but much of the growth in revenue for City finances lags the

actual private investment. We may not see much of the positive financial impact until FY 2019 and beyond.

Capital projects continue as a portion of the 2014 bond funded projects are complete and many more residential streets will be improved over the next two years. Other exciting community projects are in process such as Chapman Plaza which will add a welcoming entry plaza and natural water feature to the northeast corner of Shaw Park.

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 and utility tax are projected for increases of 3.6% and 2%, respectively, over the prior year's receipts with future long-term growth expected in these areas. Property tax receipts are complex and are described in more detail below. Our highest revenue growth area is building permits and related revenue due to our substantial development activity. This category is projected for an increase of just over \$1 million, which is a 90% increase over the prior year, and we believe this revenue will remain high over the next couple of years. Other areas such as recreation fees and investment income are also seeing growth. Overall, General Fund revenue, excluding transfers, will increase by 9.1% over the prior year's estimated revenue.

As a result of the Hancock Amendment to the Missouri Constitution, cities are limited in the rate of property tax growth we can receive during periods of increasing property values. Many of our commercial and large residential property owners appealed values and were granted reductions over the past few years. And now that property values are on a relatively rapid pace of increase, the City can only receive an indexed rate of tax growth that is capped at the CPI, which is again less than 1% this year. Therefore despite increasing commercial rents and high rates of commercial occupancy, the City's property tax receipts would only increase modestly and are highly affected by tax protests. This year the City was able to recoup some of these funds through the tax levy, therefore the property tax generated will be higher for this year than the minimal growth level. We do anticipate net property tax receipts continuing to be affected by successful property tax protests. It is also imperative that our new construction growth, which does provide for additional tax revenue, be fully recognized as it comes on the tax rolls and we will work to assure that those properties are accurately and completely valued by the County Assessor when they are first assessed.

Fee Adjustments

Several fees were increased in the last two years and this year only parking and minor fees are being enhanced with this budget. The City has received the results of a parking study which provided many recommendations to improve parking turnover for our businesses, including adjusting meter rates and fines. The Board is thoughtfully discussing these options and we have included an estimated revenue increase of \$290,000 and related expenditures in this budget for the estimated outcome of this analysis. Another of the accepted recommendations was to enhance the resident and customer parking experience in the City by implementing smart phone technology and this enhancement is already in process.

Expenditures

The City experienced a land sale of \$4 million at the end of the previous fiscal year which has a positive effect on current and future budgets. We evaluated the best use of this one-time non-operating revenue and determined that “paying ourselves back” first with a portion of the proceeds was the best use. The contributions to the Equipment Replacement Fund (ERF) from the General Fund has been including catch-up contributions in recent years. This is due to the City’s analysis of the long-term purchase costs of equipment which caused us to choose to add many smaller pieces of capital equipment into the replacement plan to assure secure funding for these items. The proceeds from the land sale was divided between the ERF and the Capital Improvement Fund. This allowed the current and future years’ budgets to reduce the contribution to the ERF which eliminated our equipment replacement catch-up contributions. Making this one-time contribution into the ERF reduces the future annual equipment contributions needed from both the General and Capital Improvement Funds, which then provides for more available funds to be used for operations or capital projects. The remaining amount of the land sale was directed to the Capital Improvement Fund to support future priority capital projects.

Two areas of exceptional expenditure this year include \$100,000 in consulting services to assist in the demands placed on the Planning and Development Services Department by development, as well as \$100,000 in expected overtime for public safety personnel related to the Presidential Debate at Washington University on October 9.

Compensation

There is no question that Clayton’s success is built upon a very special relationship between the talented professional team that works for the city and the citizens and other stakeholders they serve. The citizens have high expectations of their community and value the services and facilities that are an important part of what makes the community special. The employees who have been successful in this organization show great pride in being good at what they do and delivering high levels of service to a community that values their contributions. Compensation is both a critical component of the relationship current and future team members have with the organization and the largest cost category for the City and therefore must be carefully, respectfully, systematically and transparently maintained.

Last year the City contracted for a comprehensive analysis of the City’s compensation and benefits systems with the intent to match these costs to our market comparable organizations. With the help of McGrath Human Resources Group, a top national public sector compensation consulting firm, we sought market comparable data and also asked for our employees’ input regarding the City’s compensation and benefits. This study resulted in a change to the position classification structure last year which was approved by the Board. Since that time, we have enhanced many non-monetary recommendations from the study and are proposing minor changes with this budget. We believe that the compensation market is moving once again in this region and have included those market changes in this budget.

It is important to note that our two largest departments, which happen to be public safety, also have the largest number of early tenure employees largely because of the retirement of so many employees in a short timeframe. Our compensation system is designed to bring these new employees in at a point below market pay and rapidly increase their compensation during the first seven years of their service when their knowledge and skills are most rapidly progressing AND when they are most valuable to competing employers. This has an effect of more rapid percentage increases year to year until they reach the top of the pay scale where their annual pay

will only adjust for market, not merit progression. Longer term projections show that as our bubble of early tenured public safety professionals reach those levels our overall payroll expenses flatten. This is by design.

New Priorities and Areas of Emphasis

As we continue the robust service offerings that have distinguished Clayton over the years, we continue to examine ways we can improve, evolve and adjust to changing circumstances, expectations, viewpoints and opportunities. The budget includes resources to address priorities and initiatives recently articulated by the Mayor and Board of Aldermen. These priorities include areas of chronic property maintenance violations, historic neighborhood protection, planning for walkability and bikeability, improved nightlife, updated hospitality offerings, flowers and plantings in the downtown, holiday decorations in retail areas, and development of a plan to complete the downtown streetscape program.

Conclusion

The increased economic development and high-rise construction is the obvious centerpiece for the attention of the community and the region and is securing Clayton's near and long-term future sustainability and prominence. However, the essential services this organization delivers will continue to be the quiet, sometimes unseen, platform on which this unique community thrives. To make the remarkable seem routine does not happen on its own. Working together and with the support of residents, successful businesses and institutions, the dedication of our team of elected leaders, and the steady professional excellence of our service delivery team, we are excited to actively contribute during a time of great progress.

I want to express my deep appreciation for Director of Finance and Administration Janet Watson who leads a team that includes two long-term employees who have contributed to the budget for the last time, Accountant Steve Reynolds and Assistant Finance Director Betty Luebke who has had a hand in 38 budgets in her remarkable (behind the scenes) service to the citizens of Clayton. Each budget is only made possible through countless hours in each department creatively searching for new approaches and developing the plans that are behind each cell and each line item. Finally, the thoughtful planning and policy guidance of our elected leaders creates a bright guiding light that is essential in navigating through the many options and alternatives represented by this budget plan.

Sincerely,

Craig S. Owens
City Manager



BUDGET PROCESS

The City of Clayton places great emphasis on administering its annual budget in a professional and competent manner. The City prepares its annual budget under the guidance of the principles established in the City's Strategic Plan. The City Manager serves as the Budget Officer and proposes a budget for consideration and approval by the Board of Aldermen. Highlights of the budget process are as follows:

- City Manager submits Budget Calendar to the Board.
- Board of Aldermen identifies budget goals and priorities.
- Departments submit budget requests.
- Budget Team reviews submitted budgets.
- City Manager submits Proposed Budget to the Board of Aldermen.
- Board of Aldermen approves Budget.
- Budget Reporting, Transfers and Amendments:
 - Board of Aldermen receives quarterly financial reports showing variances and trends. The City Manager reports any unusual variances to the Board of Aldermen as they occur.
 - Increasing the budget requires approval by the Board of Aldermen.
 - Transfers of funds within a department require approval by the City Manager.
 - Transfers between departments or between funds require approval by the Board of Aldermen, and these approvals occur quarterly.

Further details regarding the City's budget policies are included in the Budget Administration Policy in the Financial Policies section of this document.

ORGANIZATIONAL PRINCIPLES GUIDING BUDGET DEVELOPMENT

In the process of completing this budget and carrying out services to the residents, every employee is guided by the following principles:

■ ***Open and Accessible Government***

The most fundamental principle is to maintain an open and honest atmosphere for our residents. Our competence is encouraged by subjection of our actions to the public arena and our ideas become better when we expose them to public scrutiny. In order to further our service goals, we must remain accessible to the public to whom we provide service.

■ ***Fiscal Responsibility***

The proper use of public funds must continually be reviewed and guarded. These funds must be managed in the most efficient manner at all times. Adherence to strict guidelines is the only way to ensure public trust in the management of public funds.

■ ***Personal Honesty and Integrity***

Each employee shall demonstrate the highest standards of personal integrity, truthfulness, and honor in the process of completing their duties. We must comply with all applicable ordinances and regulations, eliminate any and all situations that could result in personal gain in the performance of our public duties, and avoid all interests which conflict with the conduct of our official duties.

■ ***Professionalism***

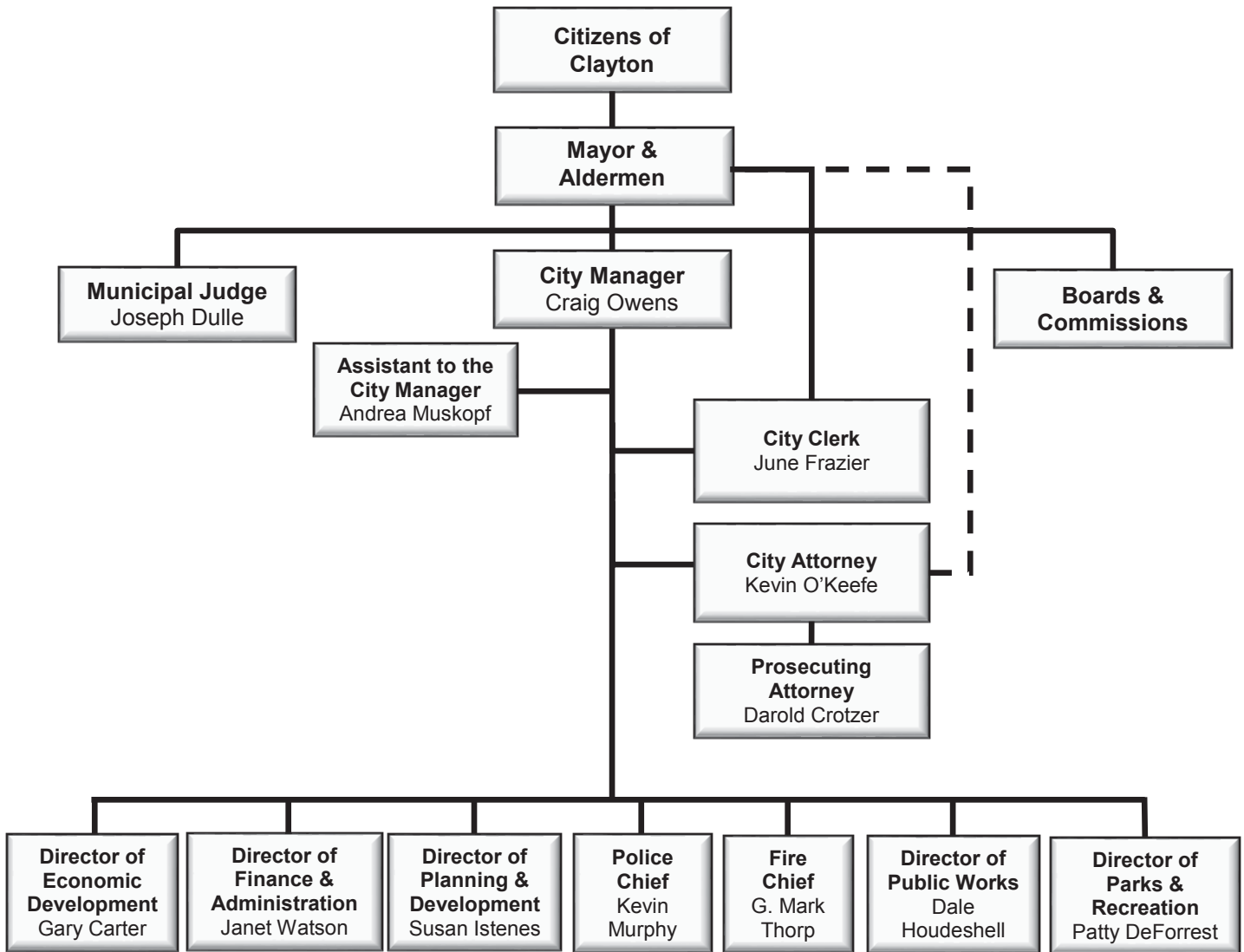
We shall strive for personal professional excellence based upon sound judgment that is free from personal biases. A spirit of cooperation and respect is necessary in order to approach problem-solving within the City. Each of us should utilize a team approach in providing the best services possible.

BUDGET CALENDAR FOR FISCAL YEAR 2017

<u>Date</u>	<u>Description</u>
January - March 2016	- Discuss budget topics with Executive Team
January 13, 2016	- Capital Improvements Program (CIP) budget entry begins
April 7, 2016	- CIP Submission to Board
April 12 & 15, 2016	- CIP Discussions at public Board meetings
April 26, 2016	- Board approval of CIP
March 31, 2016	- Budget entry for Operating Budget begins
April 28, 2016	- Department Operating Budget submissions due
May 9-13, 2016	- Department Director Budget Presentations with Budget Team
May 18-27, 2016	- Final Review with Budget Team and Department Directors
June 1-7, 2016	- Final Review and Decisions by City Manager
June 8-24, 2016	- Preparation of recommended budget document by Budget Team
July 1, 2016	- Distribution of recommended budget document to the Board
July 15, 2016	- Hold Budget Review Work Session with Board of Aldermen
July 26, 2016	- Set and publish Public Notice for August 23 th Public Hearing
August 23, 2016	- Public Hearing and 1 st Reading of Proposed Property Tax Levy - Public Hearing and 1 st Reading of Proposed Budget Ordinance
September 13, 2016	- 2 nd Reading of Proposed Property Tax Levy - 2 nd Reading of Proposed Budget Ordinance
September 30, 2016	- Property Tax Levy filing



City of Clayton Organization Chart



EXECUTIVE SUMMARY

Form of Government

The City of Clayton operates under the Council/Manager form of government. Seven elected officials include the Mayor and six members of the Board of Aldermen, two from each of the City's three Wards. City staff totals 163.5 full-time employees and approximately 150 part-time employees. Day-to-day responsibilities are managed by six City departments: Administrative Services, Planning & Development Services, Police, Fire, Public Works, and Parks & Recreation.

Community Overview

Clayton is the hub of the St. Louis metropolitan area and the seat of St. Louis County. The City has a stable residential population of 15,939 and a daytime population of 46,000. With its central location and accessibility via several major thoroughfares, convenience is one of Clayton's main attractions. This convenience is enhanced by MetroLink's light rail route with our two passenger stations which facilitates travel to and from Clayton for visitors and commuters.

Clayton's business community includes over 7,000,000 square feet of premier office space which enjoys less than a 10% vacancy rate. Some notable businesses headquartered in Clayton include Caleres (previously known as Brown Shoe), Centene Corporation, Enterprise Rent-A-Car, and Graybar. Clayton is home to the region's only Ritz Carlton in addition to four other hotels. Clayton's 1,000,000 square feet of charming neighborhood retail are filled with specialty boutiques and restaurants.

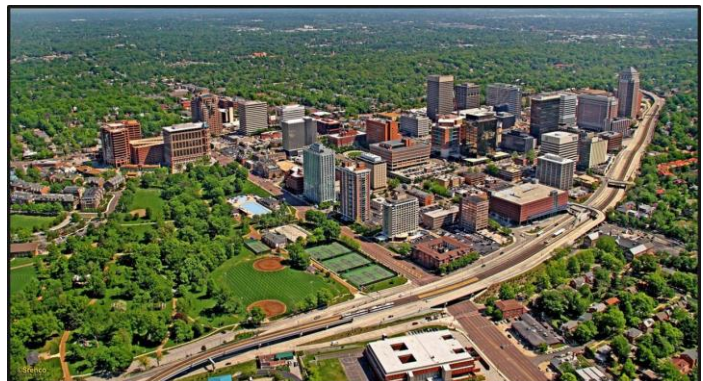
The City's community services are world-class and our exceptional parks programs meet citizens' year-round needs. The Center of Clayton offers state-of-the-art fitness, athletic and meeting facilities. Clayton's School District consistently ranks as one of the best in the country. Three institutions of higher education, Fontbonne University, Concordia Seminary, and portions of Washington University, also call Clayton home.

No other municipality in the region has a more impressive calendar of events, which includes Parties in the Park and the Saint Louis Art Fair which is one of the country's top art fairs. World-class public art adds to the City's cultural amenities with works by Pierre Auguste Renoir, Carl Milles, Ernest Trova, Fernando Botero, Howard Ben Tre and Alice Aycock.

Since the City's incorporation in 1913, Clayton has experienced a long, steady and prosperous growth. Today a special lifestyle is created by the unique balance between a vibrant business community and premier residential living, which is made possible through a united effort on the part of Clayton's residents, business community and City government.

Economic Development

Clayton continues its successful economic development progress. This last year witnessed the construction commencement of three multi-family residential projects, all located in downtown. All three projects expect to start leasing in 2017. The City commissioned a housing study in 2015, the results of which state that the City's



demand for housing is roughly 1,000 units per year for the next 5 years.

This past year marked the opening of several new retail establishments in Clayton. These include Qdoba, The Eye Bar, Hot Box Cookies, Wicked Greenz, and Nami Ramen.

This year appears just as promising. The restaurant The Capital Grill will be opening in the former J Bucks location and Herbie's will open in the former Cardwell's location. Finally, Centene has announced a \$755 million expansion of its world headquarters. The development is proposed to be constructed across Hanley Road from its current facility and consists of over 3,000,000 square feet of office, retail, hotel, civic auditorium, and parking space.

As in the past, Clayton office space leads the region in both lease and occupancy rates. Clayton office towers, on average, are 91.4% leased and enjoy some of the highest lease rates in the St. Louis office market.

The City's residential base remains strong as evidenced by the number of significant residential upgrades and home renovations and additions. The City expects continued reinvestment in its neighborhoods including new homes in place of smaller ranch-style structures.

Clayton's Quality Of Life

Clayton resolves to be a leader in environmental initiatives. The City's goal is to incorporate sustainability in daily operations without increasing costs and to incentivize best practices, such as LEED certification and green roofs, by developers of new and existing buildings. The City also recognizes the importance of our expanded city-wide recycling program which reduces the amount of refuse transferred into local landfills.

While the City maintains a thriving business district, it has also devoted over 70 acres to passive and active park areas. Approximately 81% of Clayton's land is dedicated to residential or park use. The Cross County MetroLink Extension through downtown Clayton further enhances its outstanding quality of life and viability as the region's second downtown. The MetroLink provides easy and quick access to downtown St. Louis, the airport and parts of south St. Louis County. A regional bus transfer station connected to the Central Avenue Metro Link station provides public transportation access to much of the region.

Enriching the City's quality of life is its award-winning public school system. The School District of Clayton is one of the nation's best, with 96% of its high school graduates continuing on to college.

Clayton's community services set the standard for the region. The Parks and Recreation Department not only maintains the City's many well-manicured parks, but also conducts a multitude of athletic activities on lighted baseball, softball, sand volleyball and soccer fields. The Center of Clayton, the City's 124,000 square-foot community recreation center, offers sports, fitness, swimming, recreational, educational and lifestyle-enhancing programs. This high standard was recently recognized as the Clayton Parks and Recreation Department became an accredited agency with the Commission for Accreditation of Parks and Recreation Agencies.

The professional City services that are provided to our residents and businesses offer additional support to the overall quality of life. The Police Department is accredited through the Commission on Accreditation for Law Enforcement Agencies (CALEA). This international designation requires the Department to meet more than 400 standards. Very few departments in the country receive such official designation.

The Fire Department maintains a rating from the Insurance Service Organization (ISO) of 3 (on a scale of one to ten where one is the highest and best rating). This rating is achieved by satisfying numerous safety, emergency and fire response standards. This rating places our department in the top ten percent (10%) of all departments in the country.

The Planning and Development Services Department was also rated by ISO and received a 2 rating (with 1 being the highest) for commercial and industrial property and a 3 rating for one and two-family residential properties. This rating is based on satisfying certain educational and training requirements for all inspectors as well as adopting certain housing codes and maintaining a comprehensive inspection process. This high rating is very rare.

These ISO ratings not only designate the high standards of service being provided to residents, but also can translate into lower property insurance rates for residents and businesses.

The Public Works Department continues to maintain and revitalize the City's infrastructure including streets, lights, traffic signals, signage, sidewalks and streetscapes, as well as the City's buildings and fleet of vehicles and large equipment. The City has been a Tree City USA recipient for 25 years.

In Administrative Services, the Finance Department provides prudent fiscal management and has received the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for 29 consecutive years, and this year also received the Popular Annual Financial Reporting Award for the first time from the same organization. The Finance Department also received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the ninth year in a row. These awards are the highest form of recognition in governmental financial reporting and budgeting. The Information Technology (IT) Department continues in its mission to maintain state-of-the-art information systems. The City has also received the Certificate of Excellence in performance management for six years; refer to pages 36-39 for more information on Clayton's performance management program.

CITY OF CLAYTON AT A GLANCE

Government

- Incorporated in 1913
- Council/Manager Form of Government
- Mayor and Six-Member Board of Aldermen (two elected from each ward)
- City Manager Appointed by Mayor and Board of Aldermen

Education

Number of Public Schools in Clayton School District

Pre-K	1
Elementary	3
Middle School	1
High School	1
Total Number of Students	2,590

College or Graduate School Enrollment

Washington University*	15,130
Fontbonne University	1,526
Concordia Seminary	570
Total Enrollment	17,226

**A portion of Washington University is located within Clayton.*

Land Use

Land Area 1,606 Acres or
2.5 square miles

<u>Type of Land Use</u>	<u>Acres</u>
Single Family Residential	582
Right-of-Way	349
Institution (schools, government)	251
Commercial	162
Multi-Family Residential	153
Parks & Recreation	78
Vacant	<u>31</u>
Total	1,606

Demographics

Population*

2006	15,978	
2007	16,059	
2008	16,091	
2009	16,074	
2010	15,939	Census
2011	15,936	
2012	15,910	
2013	15,894	
2014	15,882	
2015	15,884	

**Census year is noted. All other years are estimates obtained from the United States Census Bureau.*

2015 Population by Age Group*

	<u>Number</u>	<u>Percentage</u>
Under 18 Years	2,510	15.8%
18 to 64 Years	11,500	72.4%
65 Years and Over	1,874	11.8%

Median Age	33.9
Number of Households	5,990
Average Household Size	2.12
Median Household Income	\$95,500
% over 25 with Bachelor's Degree	79.6%
% in Professional Management	72.0%

Racial Composition

White	75.7%
Black or African American	8.2%
Asian	10.8%
Hispanic or Latino	3.1%
Other	2.6%

Note: Amounts total over 100%, as Hispanics and Latinos may be of any race, so may be included in other race categories. "Other" includes persons reporting two or more races or one other race alone.

Source of Demographics: 2010 Census Data

Residential

Median Home 2015 Sales Price	\$805,000
Median Condo 2015 Sales Price	\$341,250

Source: 2015 MARIS – Mid America Regional Information System

Commercial

Businesses in Clayton	2,200
Daytime Population Estimate	46,000
Employees in Downtown Area	35,000

Largest Employers

St. Louis County Government	2,005
Enterprise Holdings, Inc.	1,354
Centene Corporation	1,288
Washington University	754
Caleres (previously Brown Group)	715
Commerce Bank NA	523
Clayton School District	438
Husch Blackwell	433
Sheraton Clayton Plaza Hotel	414
Armstrong Teasdale	359

Overall Perceptions of Clayton

Percentage of citizens rating the following items as good or better:

Quality of life in the City	96%
Image of the City	94%
Overall quality of City services	92%
Appearance of the City	87%
Feeling of safety in the City	95%
Value received for City tax dollars & fees	71%
Quality of new residential development	65%
Quality of special events & cultural opportunities	83%
How well Clayton is planning/managing redevelopment	55%
Recreational opportunities in the City	89%
Quality of new commercial development	59%

Source: 2015 Citizen Survey conducted by the ETC Institute

Bond Rating and Debt Outstanding

Standard & Poor's Rating	AAA
General Obligation Debt	\$14,450,000
Special Obligation Debt	<u>\$23,445,000</u>
Total Debt	\$37,895,000

Assessed Property Tax Value

Residential Real Estate	\$482,559,070
Commercial Real Estate	\$333,831,950
Personal Property	\$82,828,800
Total	\$899,219,820

2015 Residential Property Tax Rate
(per \$100 of assessed valuation)

City of Clayton	\$0.8650
School Tax	\$3.8492
St. Louis County	\$0.6580
Special School District	\$1.2348
Metro Zoo Museum	\$0.2777
St. Louis Community College	\$0.2176
State of Missouri	\$0.0300
Other	<u>\$0.3616</u>
Total 2015 Residential Tax Rate	\$7.4939

2015 Commercial Property Tax Rate
(per \$100 of assessed valuation)

City of Clayton	\$0.9390
Special Business District	\$0.1290
School Tax	\$4.5393
St. Louis County	\$0.6690
County Commercial Surcharge	\$1.7000
Special School District	\$1.2348
Metro Zoo Museum	\$0.2777
St. Louis Community College	\$0.2176
State of Missouri	\$0.0300
Other	<u>\$0.3636</u>
Total 2015 Commercial Tax Rate	\$10.0100

POLICY IMPLICATIONS AND DECISION POINTS

General Fund Balance

The Board of Aldermen established a preferred fund balance goal equaling 120 working days or 33% of the current fiscal year's projected operating expenditures in the General Fund. This fund balance goal provides the City the ability to react to unexpected events, such as emergency expenditures and revenue shortfalls that may occur during a fiscal year. At a minimum, the City will maintain a fund balance equivalent to 90 working days or 25% of projected annual expenditures in the General Fund. The General Operating Fund balance is projected to total \$16,630,073 at September 30, 2017, which is 62% of total expenditures.

Personnel 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 of each position, taking into account such factors as education, training and experience needed to perform the job, the nature of the work involved, the degree of supervision exercised or received, and other measures of responsibility and difficulty. The St. Louis area municipal market is also taken into consideration for determining proper position and salary placement.

Last year, the City conducted a comprehensive salary and benefits market analysis by an outside consultant. The study was completed in July 2015 and the salary structure recommendations were included in last year's budget and continue into this budget. The non-uniformed staff and the public safety chiefs are in an open structure system, and the other public safety employees are in a step system.

Provisions for FY 2017 Pay Adjustments: The factors of level revenues and increasing expenditures continue to challenge the City and its peers to provide competitive pay and benefits. The Board of Aldermen has made a commitment to City employees to provide market pay and benefits. After the adjustments last year based on the compensation study implementation, the City's goal is now to maintain our place in the market. It appears that public sector employers have been slower to bring annual compensation increases back up after the recession than the private sector, but we are now beginning to see higher salary increases in some of our neighboring communities.

For the open structure employees a pool of 3.5% was established to reward employees' performance and the salary structure was adjusted by 2%. Each employee received a formal performance evaluation at the end of last fiscal year, and salary increases will be awarded at the start of the new fiscal year based on scores received. A "midpoint adjustment" component of 2.5% is included in the City's open structure compensation plan to bring employees to the midpoint of their salary range (defined as market) more quickly as they become valuable to our organization.

Step system employees will receive an increase to the next step in their salary range with successful performance, and the structure was moved from 2-4%. Employees covered by collective bargaining may receive their increase based on any contract in place.

These increases are greater than the City has experienced in several years as the economy picks up. The City has projected the long-term cost, especially for the public safety employees in the step system, for several years, and while the increases are large in the first couple of years, the increases taper to a much lower average in years 3 and 4 as many employees reach the top step of their range. This is the intent of the design of a step system which is to increase compensation to employees in their early years when they are experiencing significant learning and are becoming

valuable to our organization, and this also helps prevent the likelihood that they are hired by our market comparative organizations.

Personnel Changes: The Planning and Development Services Department added a full-time Administrative Specialist and reduced the previous use of part-time assistance. This position will assist with the customer service permit and inspection counter activity. The City also plans to hire an Inclusion Coordinator to assist five cities with the implementation of support for individuals with disabilities in recreation programs, and other informational services. Clayton will now be the “home” for this employee and partial cost of the position will be grant-supported with the remaining cost divided among the five participating cities.

Pension: The Uniformed pension plan has a 5% mandatory contribution for employees and the Non-Uniformed pension plan has a 3% mandatory contribution. The City’s contribution to the Uniformed plan this year will be \$1,053,439, or 16.4% of compensation, as compared to \$945,822 in the prior year. The contribution to the Non-uniformed plan is estimated to be \$601,994, or 11.3% of compensation, as compared to \$559,056 in the prior year. This amount will be adjusted once the actual amount is known after the annual plan valuation. The City has paid the annual required contributions to both plans in recent years.

Health insurance: The City participates in the SLAIT (St. Louis Area Insurance Trust) health insurance pool in an effort to contain health insurance cost in the future. The premium increase this year was 6%. Employees pay 10% of the premium for employee only coverage, which was reduced this year from 15%, and 25% of the premiums for all forms of employee and dependent coverage. The City continues to offer an opt-out option which pays employees who have coverage elsewhere, with approximately 13% of employees taking advantage of this benefit.

Other Fringe Benefits: The City’s other major fringe benefit programs will continue, including life insurance, long-term disability, dental insurance, Employee Assistance Program (EAP), tuition reimbursement, and a 25% subsidy for Metro passes. Vision plan benefits and identity theft prevention are also offered as voluntary benefits. All of these programs have been successful and are well-received. Two other benefits were enhanced with this budget. These were the addition of a floating holiday based on a recommendation from the last compensation and benefits study, bringing our total paid holidays to ten which is more market comparable, and an enhancement of the employee membership to The Center of Clayton by our budgeting for full family memberships.

Fee Increases

Parking Fees and Parking Violation Fines: The City has received the preliminary parking consultant report. There were many recommendations that will be discussed further, but one of the major recommendations was to increase our meter rates, along with violation charges and penalties to help move daily parkers into off-street available parking options. This will provide more on-street short-term parking for residents and visitors to the City. Increasing fees and fines will also help provide the parking turnover needed for our businesses to thrive. We have included \$200,000 in additional parking revenue which would be generated by an increase in these items. We are also near implementation on a mobile parking application to further enhance the parking experience in our City. Staff will be bringing the Board a package of parking recommendations for your consideration in the near future. In addition, there are small fee increases for permit parking.

Private Subdivision Fees: The fee charged to private subdivisions for snow removal, leaf collection, and street sweeping will increase to \$0.48 per linear foot this year. The actual costs used to determine private subdivision fees are based on a 3-year average and increased substantially this year based on contractual costs for leaf hauling and improved accuracy of data collection to determine the true cost to perform each service. To cover actual service costs, the City will increase

the fee to the portions of private subdivisions that reside outside the city limits to \$2.56 per linear foot. The table below summarizes these fees in recent years.

	Cost per Linear Foot		
	FY 2015	FY 2016	FY 2017
Within City Limits	\$0.46	\$0.47	\$0.48
Outside City Limits	\$1.65	\$1.65	\$2.56

Bonded Indebtedness

For 2016 property taxes, the total assessed valuation for the City of Clayton was \$899,219,820. Under Missouri law, the City is legally able to incur general obligation debt totaling no more than 10% of the City's assessed valuation, or \$89,921,982, if approved by the voters. The City currently has only \$14,450,000 in outstanding General Obligation debt which would apply toward this limit, therefore this limit has little effect on the City's bonding decisions or operations. The City's bond rating on general obligation is AAA. The City has total debt outstanding of all types of \$37,895,000 as of September 30, 2016.

Total Outstanding Bonds as of 9/30/16	
Issuance	Amount
<i>2009 Build America</i>	<i>\$11,330,000</i>
<i>2011 Special Obligation</i>	<i>\$8,235,000</i>
<i>2014 General Obligation</i>	<i>\$14,450,000</i>
<i>2014 Special Obligation</i>	<i><u>\$3,880,000</u></i>
Total Outstanding Bonds	\$37,895,000

In 2009, the City issued \$15 million in two series of Build America Taxable Bonds to pay for the purchase of a new Clayton Police facility. The principal balance outstanding at September 30, 2016 is \$11,330,000.

In 2011, the City issued \$9.845 million of special obligation bonds to pay for the purchase and renovation of the new Police Headquarters and various other capital improvement projects including traffic signals and signage; street lighting; and improvements to park amenities and Public Works and Parks & Recreation facilities. The principal balance on this bond issue at September 30, 2016 is \$8,235,000.

In 2014, the City issued \$15 million of General Obligation bonds to pay for updates to the street lighting; replacement of alleys; and resurfacing and repaving of more than fifty percent of the City's neighborhood streets. The principal balance outstanding at September 30, 2016 is \$14,450,000.

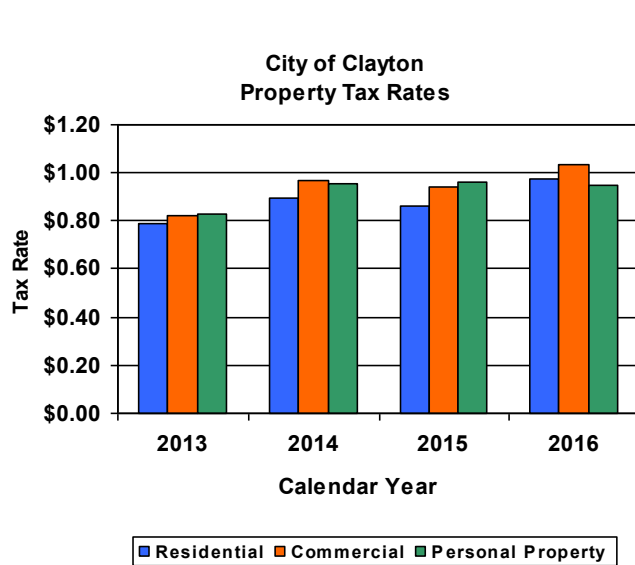
Also in 2014, the City issued a 2014 Special Obligation Refunding Bond to refund two previous bond issues, both of which had refunded earlier bond issues. The 2005 A Series refunded bonds originally issued in 1997 and 1998 for the construction of a joint use recreation center, ice rink and tennis court renovations, and two neighborhood improvement districts. The 2007 issue refunded the 2002 bonds that funded the majority of costs associated with the Shaw Park Pool, a new Fire Station, and renovations to City Hall. The City saved \$438,000 through the 2014 refunding. The principal balance at September 30, 2016 for this issue is \$3,880,000.

Grants and Donations

The City will receive funding from several sources in this budget year. Federal grants will help fund improvements to curb ramps and various other grants will fund ballfield improvements. Donations will help fund a playground replacement and will fully fund a plaza and natural water feature and other beautification elements in Shaw Park.

Property Tax Rate Trends

The City levies property tax for residential, commercial and personal property. Below is a brief history of the total City property tax rate in each category.



	2013 (FY14)	2014 (FY15)	2015 (FY16)	2016 (FY17)
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Residential	.787	.898	.865	.873
Commercial	.820	.969	.939	1.037
Personal	.830	.954	.959	.948

These tax rates are estimated to generate approximately \$9.0 million in this fiscal year.

The Special Business District (SBD) tax is a tax on those properties within the downtown area. The approved SBD residential property tax rate is \$0.107, which is a slight decrease from the prior year, and the approved commercial tax rate will increase to \$0.153. These taxes are expected to generate approximately \$505,000.

City of Clayton Assessed Value and Tax Rate Comparison

Assessed Values	2015 (FY16)	2016 (FY17)
Residential	\$477,616,610	\$482,559,070
Commercial	\$339,996,158	\$333,831,950
Personal Property	\$79,932,642	\$82,828,800

	2015 (FY16)			2016 (FY17)		
	Residential	Commercial	Personal	Residential	Commercial	Personal
General	\$0.614	\$0.687	\$0.707	\$0.629	\$0.792	\$0.707
Police Building	\$0.122	\$0.122	\$0.123	\$0.123	\$0.124	\$0.120
Debt Service	<u>\$0.129</u>	<u>\$0.129</u>	<u>\$0.129</u>	<u>\$0.121</u>	<u>\$0.121</u>	<u>\$0.121</u>
Total Rate	\$0.865	\$0.939	\$0.959	\$0.873	\$1.037	\$0.948

Clayton Special Business District Assessed Value and Tax Rate Comparison

Assessed Values	2015 (FY16)	2016 (FY17)
Residential	\$55,285,580	\$55,504,240
Commercial	\$289,869,070	\$288,563,820

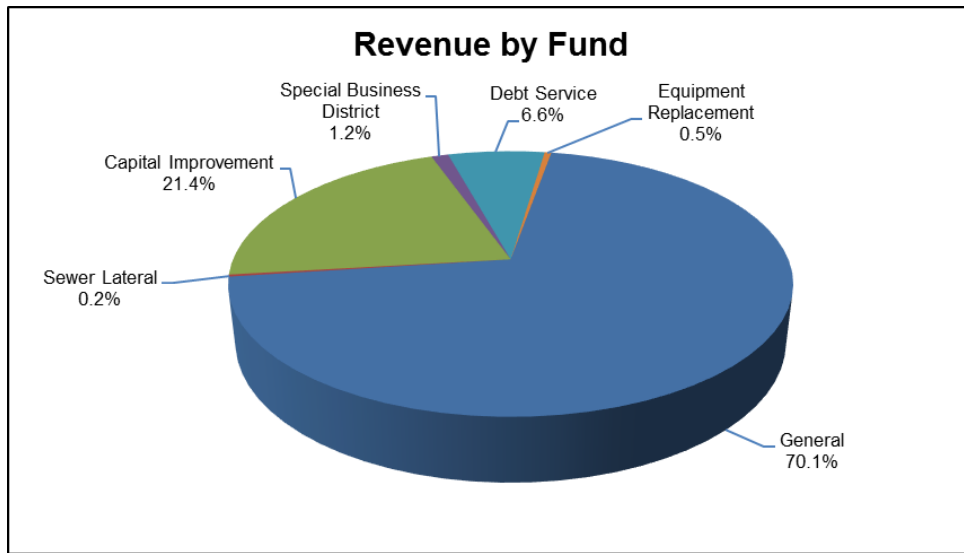
	2015 (FY16)		2016 (FY17)	
	Residential	Commercial	Residential	Commercial
Special Business District	\$0.114	\$0.129	\$0.107	\$0.153

BUDGET HIGHLIGHTS – ALL FUNDS

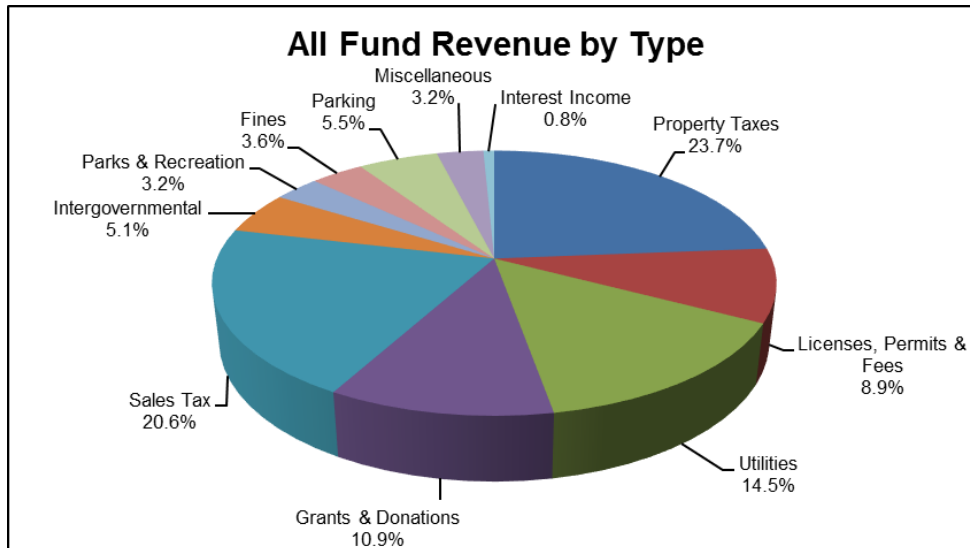
Revenue

Revenue from all funds is projected to increase to \$36,681,878 from the prior year estimated amount of \$35,987,707. While this appears relatively steady from year to year, FY 2016 estimated revenue includes \$4 million from the one-time sale of land. Excluding this amount, the increase from the prior year estimated amount to the FY 2017 budgeted amount is nearly \$4.7 million. The majority of this increase is due to higher amounts of permits, grants and donations.

The graph below illustrates the percentage of revenue that is anticipated to be collected in each fund.



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

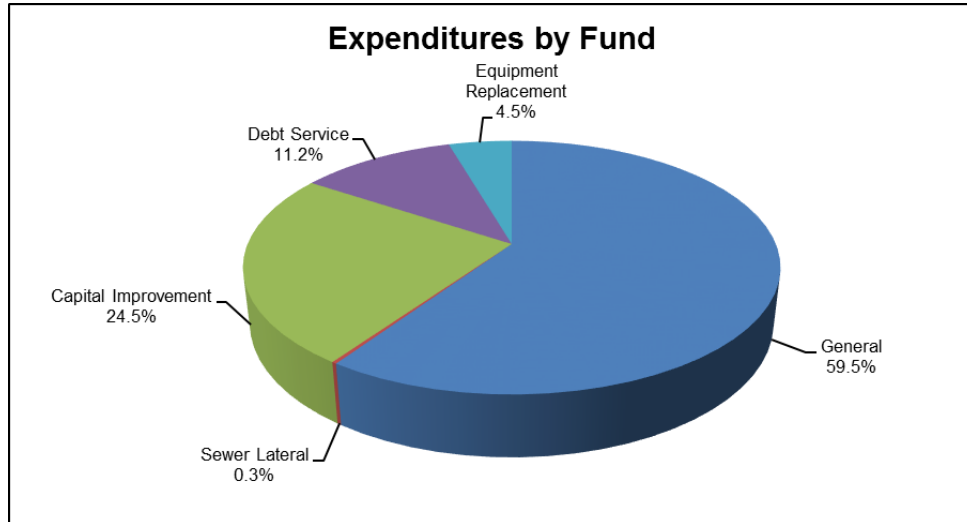


In FY 2017, the pension funds are no longer considered budgeted funds. They have been eliminated for comparative purposes on this page and the following three pages.

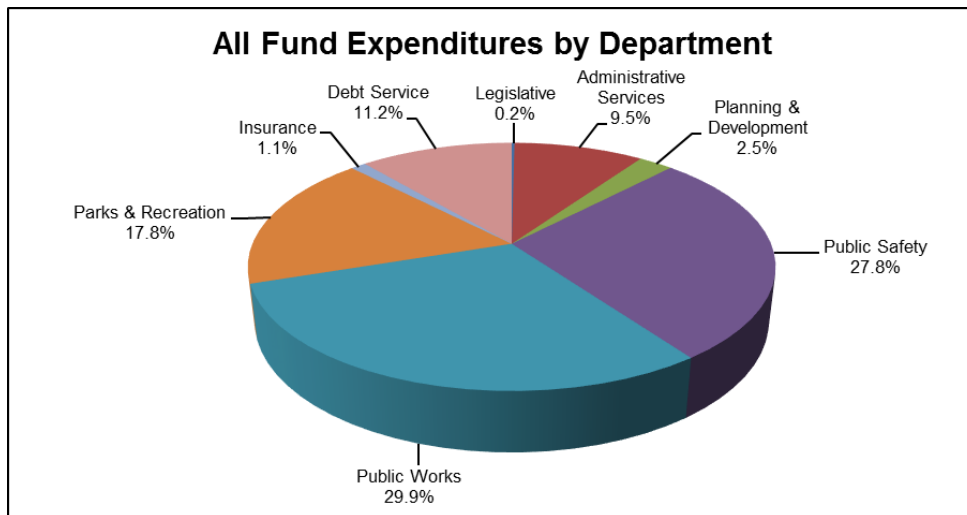
Expenditures

Expenditures from all funds are projected to increase to \$42,655,366 from the prior year estimated amount of \$38,236,469. The increase is due to a \$2.5 million increase in capital improvement project expenditures and moderate growth in General Fund program costs.

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



The graph below illustrates the percentage of projected expenditures to be spent by each department or function.



**SUMMARY OF REVENUE AND EXPENDITURES
ALL FUNDS**

REVENUE BY FUND

Fund	2015 Actual	2016 Estimated	2017 Budget	2017 % of Total	\$ Change 2016 to 2017	% Change 2016 to 2017
General	23,054,831	23,571,283	25,720,113	70.12%	2,148,830	9.1%
Sewer Lateral	92,353	92,550	92,060	0.25%	(490)	-0.5%
Special Business District	418,094	422,456	424,952	1.16%	2,496	0.6%
Equipment Replacement	80,837	1,846,381	167,648	0.46%	(1,678,733)	-90.9%
Capital Improvement	4,768,301	7,581,529	7,852,684	21.41%	271,155	3.6%
Debt Service	2,380,708	2,473,508	2,424,421	6.61%	(49,087)	-2.0%
Total Revenue	30,795,124	35,987,707	36,681,878	100.00%	694,171	1.9%
Transfers In, All Funds	6,465,289	10,175,419	9,660,708		(514,711)	-5.1%
Total Revenue & Transfers In	37,260,413	46,163,126	46,342,586		179,460	0.4%

EXPENDITURES BY FUND

Fund	2015 Actual	2016 Estimated	2017 Budget	2017 % of Total	\$ Change 2016 to 2017	% Change 2016 to 2017
General	22,730,542	23,606,419	25,386,980	59.52%	1,780,561	7.5%
Sewer Lateral	98,320	93,500	105,000	0.25%	11,500	12.3%
Equipment Replacement	700,657	1,747,068	1,934,792	4.55%	187,724	10.7%
Capital Improvement	2,337,849	7,947,214	10,447,475	24.49%	2,500,261	31.5%
Debt Service	4,262,215	4,842,268	4,781,119	11.21%	(61,149)	-1.3%
Total Expenditures	30,129,583	38,236,469	42,655,366	100.00%	4,418,897	11.6%
Transfers Out, All Funds	6,465,289	10,175,419	9,660,708		(514,711)	-5.1%
Total Expenditures & Transfers Out	36,594,872	48,411,888	52,316,074		3,904,186	8.1%

**SUMMARY OF REVENUE AND EXPENDITURES
ALL FUNDS**

REVENUE BY TYPE

Type	2015 Actual	2016 Estimated	2017 Budget	2017 % of Total	\$ Change 2016 to 2017	% Change 2016 to 2017
Property Taxes	8,058,411	8,093,154	8,707,675	23.7%	614,521	7.6%
Licenses, Permits & Fees	1,860,041	2,215,279	3,276,090	8.9%	1,060,811	47.9%
Utilities	5,434,842	5,216,958	5,323,831	14.5%	106,873	2.0%
Grants & Donations	916,481	1,540,785	3,992,246	10.9%	2,451,461	159.1%
Sales Tax	6,954,159	7,305,600	7,566,045	20.6%	260,445	3.6%
Intergovernmental	1,803,414	1,834,506	1,879,250	5.1%	44,744	2.4%
Parks & Recreation	1,024,887	1,129,189	1,155,394	3.1%	26,205	2.3%
Fines	1,239,899	1,227,185	1,328,410	3.6%	101,225	8.2%
Parking	1,928,908	1,957,749	2,009,555	5.5%	51,806	2.6%
Miscellaneous	1,327,954	5,186,198	1,171,667	3.2%	(4,014,531)	-77.4%
Interest Income	246,128	281,104	271,715	0.7%	(9,389)	-3.3%
Total Revenue	30,795,124	35,987,707	36,681,878	100.0%	694,171	1.9%
Transfers In, All Funds	6,465,289	10,175,419	9,660,708		(514,711)	
Total Revenue & Transfers In	37,260,413	46,163,126	46,342,586		179,460	0.4%

EXPENDITURES BY DEPARTMENT

Department	2015 Actual	2016 Estimated	2017 Budget	2017 % of Total	\$ Change 2016 to 2017	% Change 2016 to 2017
Legislative	85,708	75,612	87,830	0.2%	12,218	16.2%
Administrative Services	3,286,120	3,854,695	4,255,791	9.7%	401,096	10.4%
Planning & Development	864,962	974,357	1,088,073	2.5%	113,716	11.7%
Public Safety	11,560,653	12,366,826	12,547,610	28.5%	180,784	1.5%
Public Works	8,444,802	12,006,997	13,161,112	29.9%	1,154,115	9.6%
Parks & Recreation	2,633,205	5,070,815	7,654,179	17.4%	2,583,364	50.9%
Insurance	414,617	433,967	474,527	1.1%	40,560	9.3%
Debt Service	4,262,215	4,842,268	4,781,119	10.9%	(61,149)	-1.3%
Total Expenditures	31,552,282	39,625,537	44,050,241	100.0%	4,424,704	11.2%
Transfers Out, All Funds*	5,042,590	8,786,351	8,265,833		(520,518)	
Total Expenditures & Transfers Out	36,594,872	48,411,888	52,316,074		3,904,186	8.1%

* Transfers out to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are included in departmental expenditures in this schedule.

Changes in Fund Balance

The City has several funds which will experience a change in fund balance exceeding 10%. In comparing the estimated FY 2016 ending fund balance with the projected FY 2017 ending fund balance, four funds will have a change larger than 10%.

Fund	FY 2016 Estimated Ending Fund Balance	FY 2017 Projected Ending Fund Balance	\$ Change from FY 2016 to FY 2017	% Change from FY 2016 to FY 2017
Capital Improvement Fund	\$4,745,571	\$3,275,818	(\$1,469,753)	- 31.0%
2014 General Obligation Bond Issue	\$10,363,830	\$6,134,273	(\$4,229,557)	- 40.8%
2014 Special Obligation Bond Issue	\$159,650	\$15,242	(\$144,408)	- 90.5%
2009 Build America Bond Issue	\$41,288	\$55,751	\$14,463	35.0%

Capital Improvement Fund

The 31.0% decrease expected in the Capital Improvement Fund is the result of the FY 2017 projected deficit of \$1,469,753. This deficit is the result of planned project expenditures, transfers for equipment replacement, and transfers for debt service payments exceeding combined ongoing revenue sources, grants, donations, and transfers-in of bond funds.

2014 General Obligation Bond Issue

The 40.8% decrease in the 2014 General Obligation Bond Issue is primarily the result of the expected FY 2017 transfer-out of \$4.4 million to the Capital Improvement Fund to fund construction project costs.

2014 Special Obligation Refunding Bond Issue

The 90.5% decrease in the 2014 Special Obligation Refunding Bond Issue is due to the FY 2017 budgeted expenditures, including principal and interest payments totaling \$1.9 million, exceeding fund revenues and transfers-in of \$1.8 million. This fund should only have a small reserve for debt service payments.

2009 Build America Bond Issue

The projected 35.0% increase in the 2009 Build America Bond Issue is a result of property tax and interest rebate revenues exceeding professional service and debt service expenditures. This surplus adds to the small reserve for debt service payments.

**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2017 Budget**

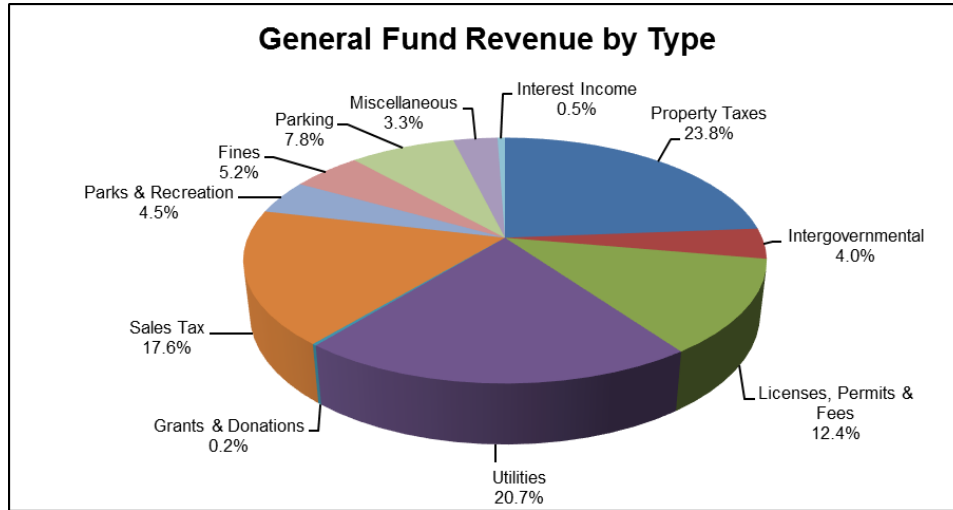
	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Debt Service
Revenue & Transfers In						
Property Taxes	6,110,040	-	423,977	-	-	2,173,658
Licenses, Permits & Fees	3,184,590	91,500	-	-	-	-
Utilities	5,323,831	-	-	-	-	-
Grants & Donations	57,350	-	-	-	3,934,896	-
Sales Tax	4,540,519	-	-	-	3,025,526	-
Intergovernmental	1,027,850	-	-	-	851,400	-
Parks & Recreation	1,155,394	-	-	-	-	-
Fines	1,328,410	-	-	-	-	-
Parking	2,009,555	-	-	-	-	-
Miscellaneous	840,550	-	-	129,842	7,602	193,673
Interest Income	142,024	560	975	37,806	33,260	57,090
Total Revenue	25,720,113	92,060	424,952	167,648	7,852,684	2,424,421
Transfers In	1,458,637	-	-	1,351,149	4,448,726	2,402,196
Total Revenue & Transfers In	27,178,750	92,060	424,952	1,518,797	12,301,410	4,826,617
Expenditures & Transfers Out						
Legislative	87,830	-	-	-	-	-
Administrative Services	3,807,894	-	-	447,897	-	-
Planning & Development	1,088,073	-	-	-	-	-
Public Safety	11,964,905	-	-	582,705	-	-
Public Works	6,891,559	105,000	-	793,100	5,371,453	-
Parks & Recreation	2,467,067	-	-	111,090	5,076,022	-
Insurance	474,527	-	-	-	-	-
Debt Service	-	-	-	-	-	4,781,119
Total Expenditures	26,781,855	105,000	-	1,934,792	10,447,475	4,781,119
Transfers Out*	112,193	-	424,952	-	3,323,688	4,405,000
Total Expenditures & Transfers Out	26,894,048	105,000	424,952	1,934,792	13,771,163	9,186,119
Surplus (Deficit)	284,702	(12,940)	-	(415,995)	(1,469,753)	(4,359,502)
Fund Balance October 1, 2016 (Estimated)	16,345,371	129,874	119,602	4,903,577	4,745,571	10,569,857
Fund Balance September 30, 2017	16,630,073	116,934	119,602	4,487,582	3,275,818	6,210,355

* Transfers out to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are included in departmental expenditures in this schedule.

BUDGET HIGHLIGHTS – GENERAL FUND

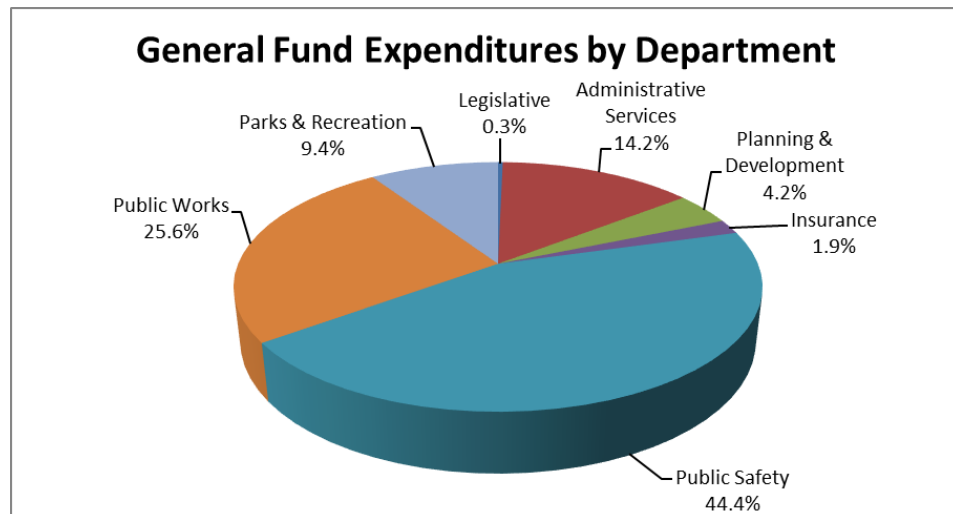
Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$25,720,113 from the prior year estimated amount of \$23,571,283, or 7.4%. This change is mostly due to a large increase in building permit fees, sales tax, and property tax, as well as normal growth in other revenue sources. The graph below illustrates General Fund revenue projections by type or category of revenue.



Expenditures

General Fund expenditures are projected to increase to \$25,386,980 from the prior year estimated amount of \$23,606,419, or 8%. The majority of this change is due to increases in Public Safety (8% increase), Public Works (7% increase), and Planning & Development (14% increase) as well as moderate increases in other departmental expenditures. The graph below illustrates projected expenditures by department.



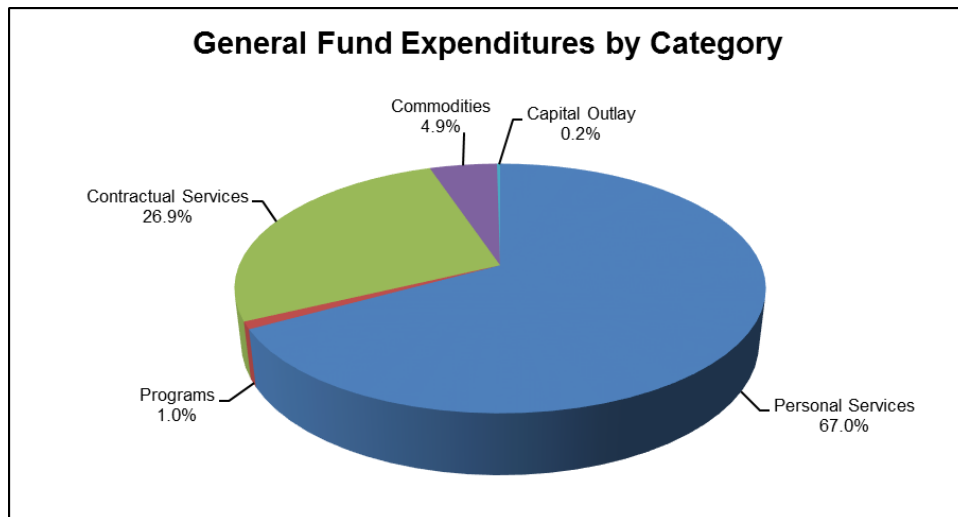
*Departmental transfers to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are excluded from this graph.

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

General Fund Expenditures by Type

<u>General Fund Expenditures</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>	<u>% of Total</u>	<u>\$ Change FY 2016 to FY 2017</u>	<u>% Change FY 2016 to FY 2017</u>
Personal Services	\$15,752,927	\$17,001,500	63.2%	\$1,248,573	7.9%
Contractual Services	6,390,842	6,839,329	25.4%	448,487	7.0%
Commodities	1,197,720	1,246,387	4.6%	48,667	4.1%
Capital Outlay	123,813	58,500	0.2%	(65,313)	-52.8%
Programs	141,117	241,264	0.9%	100,147	71.0%
Subtotal	23,606,419	25,386,980	94.4%	1,780,561	7.5%
Transfers-Out*	1,604,743	1,507,068	5.6%	(97,675)	-6.1%
Total General Fund	\$25,211,162	\$26,894,048	100.0%	1,682,886	6.7%

*Transfers-out to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are included with Transfers-Out in this schedule.



**SUMMARY OF REVENUE AND EXPENDITURES
GENERAL FUND**

REVENUE BY TYPE

Type	2015 Actual	2016 Estimated	2017 Budget	2017 % of Total	\$ Change 2016 to 2017	% Change 2016 to 2017
Property Taxes	5,568,826	5,510,146	6,110,040	23.75%	599,894	10.9%
Licenses, Permits & Fees	1,768,424	2,123,643	3,184,590	12.38%	1,060,947	50.0%
Utilities	5,434,842	5,216,958	5,323,831	20.70%	106,873	2.0%
Grants & Donations	92,220	62,751	57,350	0.22%	(5,401)	-8.6%
Sales Tax	4,077,464	4,368,197	4,540,519	17.65%	172,322	3.9%
Intergovernmental	946,822	991,306	1,027,850	4.00%	36,544	3.7%
Parks & Recreation	1,024,887	1,129,189	1,155,394	4.49%	26,205	2.3%
Fines	1,239,899	1,227,185	1,328,410	5.16%	101,225	8.2%
Parking	1,928,908	1,957,749	2,009,555	7.81%	51,806	2.6%
Miscellaneous	868,645	858,434	840,550	3.27%	(17,884)	-2.1%
Interest Income	103,894	125,725	142,024	0.55%	16,299	13.0%
Total Revenue	23,054,831	23,571,283	25,720,113	100.00%	2,148,830	9.1%
Transfers In	1,500,984	1,622,126	1,458,637		(163,489)	-10.1%
Total Revenue & Transfers In	24,555,815	25,193,409	27,178,750		1,985,341	7.9%

EXPENDITURES BY DEPARTMENT

Department	2015 Actual	2016 Estimated	2017 Budget	2017 % of Total	\$ Change 2016 to 2017	% Change 2016 to 2017
Legislative	85,708	75,612	87,830	0.33%	12,218	16.2%
Administrative Services	3,273,359	3,614,427	3,807,894	14.22%	193,467	5.4%
Planning & Development	864,962	974,357	1,088,073	4.06%	113,716	11.7%
Public Safety	11,075,010	11,197,664	11,964,905	44.68%	767,241	6.9%
Public Works	6,200,653	6,405,645	6,891,559	25.73%	485,914	7.6%
Parks & Recreation	2,238,932	2,293,815	2,467,067	9.21%	173,252	7.6%
Insurance	414,617	433,967	474,527	1.77%	40,560	9.3%
Total Expenditures	24,153,241	24,995,487	26,781,855	100.00%	1,786,368	7.1%
Transfers Out*	391,792	215,675	112,193		(103,482)	-48.0%
Total Expenditures & Transfers Out	24,545,033	25,211,162	26,894,048		1,682,886	6.7%

* Transfers out to the Equipment Replacement Fund & Capital Improvement Fund for the repayment of an interfund advance are included in departmental expenditures in this schedule.

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 Economic Development and Events programs of the Department of Administrative Services which includes reimbursement of City staffing expenditures, events, holiday lighting, watering, and insurance	\$424,952
2. Capital Improvement Fund to General*	Fund departmental contributions for future replacement of vehicles and equipment that meet the higher definition of a capital asset	\$1,033,685
3. General Fund to Equipment Replacement Fund (including transfer from Capital Improvement Fund in #2, above)*	Pass along contributions from the Capital Improvement Fund for vehicles, equipment and systems that meet the higher definition of a capital asset and fund departmental contributions for future replacement of items that meet a lesser definition	\$1,351,149
4. General Fund to Capital Improvement Fund**	Provide payment for estimated energy savings to Capital Improvement Fund to repay interfund advance for FY 2015 energy efficiency project	\$43,726
5. 2014 General Obligation Bond Issue to Capital Improvement Fund	Transfer bond funds for the construction of residential street resurfacing and alley improvements	\$4,405,000
6. Capital Improvement Fund to 2011 Special Obligation Bond and 2014 Special Obligation Refunding Bond Issues	Debt payments	\$2,290,003
7. General Fund to 2014 Special Obligation Refunding Bond Issue	Debt payments	\$112,193

* Annual contributions for the future replacement of vehicles and equipment are shown as a transfer out in each department in the General Fund to align these costs with the appropriate department, rather than presented as one total transfer. The City uses the capital project definition to determine if contributions are made from the Capital Improvement Fund, passing through the General Fund, or directly from the General Fund for those operational items meeting a lesser definition.

** In FY 2015 the General Fund made an interfund advance to the Capital Improvement Fund to provide funding for energy efficiency improvements. The energy savings will be realized in the General Fund. The General Fund will transfer a portion of the principal balance to the Capital Improvement Fund each year to repay this advance.

CHANGES TO THE BUDGET DOCUMENT

The City strives to simplify and enhance the budget document each year for transparency, readability and also to enhance understanding of the information. Below we have listed two changes in the FY17 budget.

- **Personnel Full-Time Positions** – This section has been restated to reflect positions which are not fully funded by the City. Some positions are partially funded by the Clayton Recreation, Sports, and Wellness Commission (CRSWC). Previous budgets reported each split position as a full position. This had the effect of overstating the City's funded position count by 1.5 full-time equivalent positions in each year. The restated personnel table provides a more accurate count of City funded full-time positions.
- **Pension Funds** – The City's Uniformed and Non-Uniformed Employee Retirement Funds are trust funds and not considered City funds. Revenue and expenditure outcomes of the City's two pension funds are also highly dependent on factors outside of the City's control. The approved budget document includes select information on the pension funds in the Appendix, but fund revenue and expenditure accounts are no longer budgeted. Examples of external influencing factors are below:
 - Market conditions determine market value change, gain or loss on sale, and interest on investments.
 - Employees' retirement decisions and the number of years retirees and/or their beneficiaries receive pension benefits affect the total payments to pensioners each year.



STRATEGIC PLAN

C the Future

Vision

Clayton is recognized regionally and nationally as a premier city of its size and character. The community is a safe, vibrant destination defined by its unique combination of leading businesses and educational institutions, the seat of county government and picturesque neighborhoods, all of which combine to provide an exceptional quality of life.

Key Performance Areas and Strategic Initiatives

Four key performance areas have been identified for the Clayton community. These are the critical areas that must be successful in order to achieve the vision. Strategic initiatives have also been identified for each key performance area. Draft action plans have been developed for each initiative and are detailed in the next section.

Exceptional City Services

Clayton residents, visitors and businesses are proud of its City government and the exceptional level of City services provided by dedicated employees. City services are provided in a financially sustainable manner with high service levels delivered with a commitment to efficiency.

Strategic Initiatives:

- Develop a system of reporting the performance of government to the community.
- Continue to implement the newly established plan to eliminate the structural deficit in the City's operating budget through a combination of expenditure reduction and revenue enhancements.
- Benchmark against industry standards to drive internal performance.
- Evaluate the resource contributions of residents, institutions and the business community in the context of their consumption of City services.
- Evaluate the development review process to make it more user friendly for applicants.

Livable Community

Clayton is a sustainable, welcoming community comprised of desirable neighborhoods, attractive green space, diverse artistic, cultural and recreational opportunities and a multi-modal transportation system, all of which foster a safe, healthy and enriched quality of life.

Strategic Initiatives:

- Support public and private art throughout the City.
- Maintain and expand public and private green space.
- Increase evening music and performing art activities.
- Expand complete streets integrating biking/walking programs.
- Promote environmental sustainability building practices.
- Make parks Wi-Fi accessible.
- Create themed special events and festivals.

Strategic Relationships

Clayton ensures its long-term viability as a thriving community and premier destination by developing and leveraging strategic relationships. Clayton leads and fosters collaboration among public, private and non-profit entities for the greater good of the community and the region.

Strategic Initiatives:

- Convene stakeholders to explore and identify opportunities for collaboration and coordination.
- Cultivate strong support for the School District of Clayton's long-term strategic plan.

Economic Development and Vibrant Downtown

Clayton is a premier economic center, welcoming and fostering entrepreneurs and new companies, attracting diverse talent while maintaining and promoting established businesses and investment. Clayton's economy and sense of place is anchored by a vibrant downtown that is characterized by a blend of corporate headquarters, local businesses, restaurants, residences, retail uses and regional government.

Strategic Initiatives:

- Increase density in downtown Clayton and other appropriate areas.
- Implement the Downtown Master Plan.
- Develop an economic incentive program that attracts start-ups and entrepreneurs.



PERFORMANCE MANAGEMENT

What is Performance Management?

Performance management is the ongoing and systematic means of monitoring progress toward goals and ultimately improving results. In order to improve results, the data collected and reported upon must be used in decision making. Incorporating performance data into decision making can result in improved customer satisfaction, cost savings, and increased organizational efficiency. Performance management provides decision makers with data and evidence upon which to base policy decisions.

Principals of Performance Management

The National Performance Measurement Advisory Committee has seven principles of Performance Management:

1. A focus on **results** permeates strategies, processes, organizational culture and decisions.
2. Measures, data, and goals are **relevant** to the priorities and the well-being of the government and community.
3. Information relating to performance, decision making, and processes are **transparent**.
4. Goals, programs, activities, and resources are **aligned with priorities** and intended results.
5. **Decision making** is driven by timely, reliable, and meaningful data.
6. Performance measurement practices are **sustainable** over time and through organizational changes.
7. Performance measurement has the ability to **transform** an organization, its management, and the policy-making process.

Overview of Performance Management in Clayton

For Clayton, performance management is an ongoing, systematic approach to improving results through evidence-based decision making. Since 2008, the City of Clayton has presented performance data in the annual budget document through the Exceptional City Services Scorecard. The scorecard is a tool used to track the performance of key performance indicators by service area. Key performance indicators are categorized into four perspectives: Customer, Financial, Process, and People. This approach, adapted from *The Balanced Scorecard*, ensures that the City is delivering services in a balanced manner and taking into account the four perspectives.

The City has participated in the ICMA Center for Performance Analytics Program since 2008 and has received the Certificate of Excellence in performance management each year since 2011. Performance data is collected annually through the ICMA program and results are benchmarked with peer cities that are of similar size and provide similar services.



EXCEPTIONAL CITY SERVICES HIGHLIGHTS

PUBLIC SAFETY



\$130
2015 ACTUAL

Police cost per capita

\$125
2015 GOAL

\$136
2014 ACTUAL



\$91
2015 ACTUAL

Fire/EMS cost per capita

\$96
2015 GOAL

\$93
2014 ACTUAL



85%
2015 ACTUAL

UCR Part 1 violent crime clearance rate

85%
2015 GOAL

100%
2014 ACTUAL



90%
2015 ACTUAL

% of residents surveyed who rate the competency of Fire/EMS service as good or excellent

90%
2015 GOAL

93%
2014 ACTUAL

ECONOMIC DEVELOPMENT



\$6.95
2015 ACTUAL

Sales tax per square foot of retail space

\$7.15
2015 GOAL

\$6.07
2014 ACTUAL

PLANNING AND DEVELOPMENT



87%
2015 ACTUAL

% of residents rating appearance of Clayton as good or better

95%
2015 GOAL

95%
2014 ACTUAL

PARKS AND RECREATION



92%
2015 ACTUAL

% of residents rating overall satisfaction with Parks and Recreation as good or better

95%
2015 GOAL

95%
2014 ACTUAL



\$8,160
2015 ACTUAL

Cost of maintenance per acre

\$8,500
2015 GOAL

\$9,780
2014 ACTUAL

TRANSPORTATION



0.12
2015 ACTUAL

Sidewalk defects per 1,000 linear feet

0.5
2015 GOAL

0.2
2014 ACTUAL

ORGANIZATIONAL EXCELLENCE



31
2015 ACTUAL

Annual training hours per employee

26
2015 GOAL

33
2014 ACTUAL



Exceptional City Services Scorecard

		2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Public Safety							
Customer	% residents surveyed who feel safe	95%	✗ 94%	95%	✓ 95%	95%	95%
	% of residents surveyed rating competency of Fire/EMS are good or excellent	90%	✓ 93%	90%	✓ 90%	90%	90%
Financial	Police cost per capita	\$125	✗ \$136	\$125	✗ \$130	\$125	\$125
	Fire/EMS cost per capita	\$95	✓ \$93	\$96	✓ \$91	\$96	\$96
Process	% of fires contained in room of origin	100%	✓ 100%	100%	✓ 100%	100%	100%
	UCR Part I crimes per 1,000 population	13.50	✗ 16.08	13.50	✗ 18.50	18.50	18.50
	UCR Part I property crime clearance rate	45%	✗ 22%	45%	✗ 31%	31%	35%
	UCR Part I violent crime clearance rate	85%	✓ 100%	85%	✓ 85%	85%	85%
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	40%	✗ 27%	40%	✓ 50%	50%	50%
People	Average annual training hours per employee	106	✗ 77	115	✓ 164	120	120
	% employees meeting requirements to promote	75%	✓ 76%	75%	✗ 66%	75%	75%
	Police Employee Engagement Index	4.25	✗ 4.03	--	--	4.00	4.00
	Fire Employee Engagement Index	3.75	✓ 4.26	--	--	4.20	4.20

Economic Development							
Customer	% businesses rating city services as good or excellent	--	--	80%	✓ 88%	-	80%
	% residents rating culture, dining and shopping environment as good or better	85%	✗ 80%	85%	✗ 83%	-	85%
Financial	Sales tax per square foot of retail space	\$5.45	✓ \$6.07	\$7.15	✓ \$6.95	\$7.31	\$7.57
	Commercial property tax per square foot of office and retail space	\$0.34	✓ \$0.38	\$0.46	✓ \$0.43	\$0.49	\$0.50
Process	# annual prospect or retention visits	45	✗ 40	45	✓ 50	45	45
People	Average annual training hours per employee	40	✓ 40	30	✓ 31	24	24

Planning and Development							
Customer	% of residents rating appearance of Clayton as good or better	95%	✓ 95%	95%	✗ 87%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	85%	✗ 84%	85%	✗ 71%	85%	85%
	% of projects approved without modification to ARB guidelines	100%	✓ 100%	100%	✗ 83%	100%	100%
People	Average annual training hours per employee	35	✗ 32	35	✗ 28	35	45
	Employee Engagement Index	4.00	✓ 4.25	--	--	4.20	4.20

Recreation and Culture							
Customer	% residents rating overall satisfaction as good or better	95%	✓ 95%	95%	✗ 92%	95%	95%
Financial	Cost of park maintenance per acre maintained	\$8,500	✗ \$9,780	\$8,500	✓ \$8,160	\$8,500	\$8,400
	% operating cost recovery for recreation facilities	90%	✓ 94%	90%	✓ 98%	90%	95%
Process	% of registrants per total capacity of recreation programs	75%	✗ 74%	75%	✗ 73%	75%	75%
	Acres properly maintained (per park inspection index)	84%	✓ 84%	85%	✗ 83%	85%	85%
	% households with one or more recreation pass holders	30%	✓ 36%	30%	✓ 35%	35%	35%
People	Average annual training hours per full-time equivalent employee	30	✗ 24	30	✓ 33	30	30
	Employee Engagement Index	4.25	✗ 4.15	--	--	4.10	4.10

Key	
✓	Goal met
✗	Goal not met

Transportation		2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of residents rating streets as good or better	75%	✔ 77%	85%	✘ 50%	85%	85%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$41,600	✔ \$27,489	\$30,000	✔ \$52,815	\$55,000	\$55,000
Process	% lane miles with Pavement Condition Index rating of 3 or higher	80%	--	80%	✔ 88%	80%	80%
	% of linear miles with dedicated/shared bicycle routes	7%	✔ 7%	7%	✔ 7%	7%	7%
	Annual sidewalk defects per 1,000 linear feet	1.50	✔ 0.20	0.50	✔ 0.12	0.50	0.50
People	Average annual training hours per employee	25	✔ 27	25	✘ 23	25	25
	Employee Engagement Index	4.25	✔ 4.32	--	--	4.20	4.20

Organizational Excellence							
Customer	% of employees rating HR service as good or better	92%	✔ 93%	--	--	92%	--
	% of employees rating IT service as good or better	80%	✔ 92%	--	--	85%	--
	% of employees rating Finance service as good or better	85%	✔ 89%	--	--	87%	--
Financial	IT cost per endpoint (desktops, laptops, tablets)	\$6,121	✔ \$4,593	\$4,124	✔ \$3,779	\$5,120	\$6,470
	HR cost per employee	\$1,593	✔ \$1,247	\$1,741	✔ \$1,528	\$1,431	\$1,478
	Finance cost per \$1M in operating expenditures	\$22,011	✘ \$22,604	\$24,858	✘ \$25,653	\$22,396	\$21,399
Process	Annual % IT system "up" time	99.99%	✔ 99.99%	99.99%	✔ 99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	0	✘ 1	<2	✔ 1	<2	<2
	Annual \$ of auditor adjusting entries	<\$100,000	✔ \$44,149	<\$100,000	✘ \$665,914	<\$100,000	<\$100,000
	City-wide rate of turnover (excluding retirement, disability or death)	<5.00%	✔ 4.10%	<5.00%	✔ 4.24%	<5.00%	<5.00%
People	Annual training hours per employee	28	✔ 33	26	✔ 31	26	26
	Employee Engagement Index	4.26	✘ 4.14	--	--	4.10	4.10

Key	
✔	Goal met
✘	Goal not met

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REVENUE SOURCES

This section provides a detailed analysis of each major revenue source of the City's governmental funds. In total, approximately 96% of all revenue is covered by this section. Revenue is presented in descending order of projected receipts in the adopted 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:

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.

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.

Financial Trend

This section either provides a breakdown of the components of the revenue or a fund distribution of 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.

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.



Real & Personal Property Tax

Legal Authorization

State Statute: 137.073
 MO Constitution: Article 10, Section 22
 City Ordinance: City Charter

Description

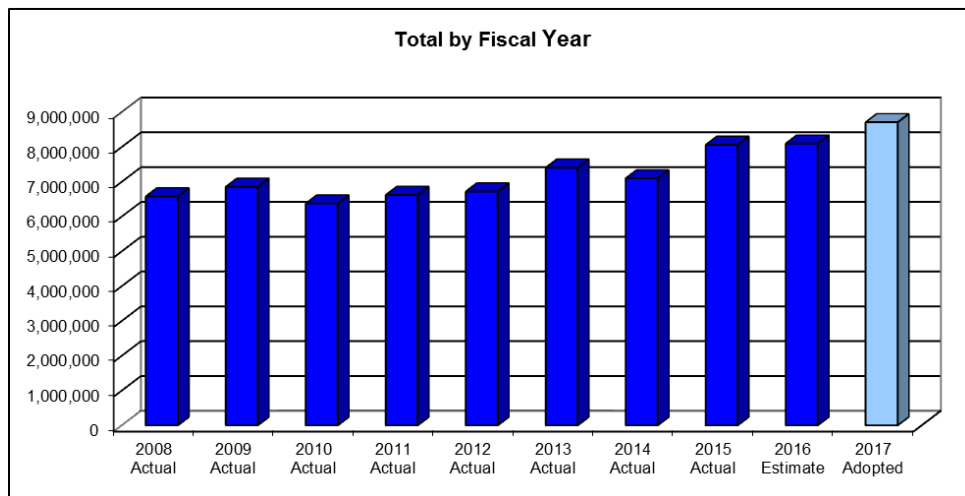
The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area), the 2009 Build America Bond debt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

Financial Trend

Year	General Fund	Special Business District Fund	Build America Bond Fund	2014 G.O. Debt Service Fund	2009 G.O. Debt Service Fund	Total All Funds	% Change from Previous Year
2008 Actual	5,282,697	190,632	0	0	1,103,764	6,577,093	
2009 Actual	5,501,930	247,296	0	0	1,103,130	6,852,356	4.2%
2010 Actual	5,358,914	223,154	0	0	791,990	6,374,058	-7.0%
2011 Actual	5,446,505	398,305	0	0	772,297	6,617,107	3.8%
2012 Actual	5,562,435	398,748	0	0	756,757	6,717,940	1.5%
2013 Actual	5,901,806	426,763	0	0	1,074,809	7,403,378	10.2%
2014 Actual	5,584,654	428,244	1,082,694	0	0	7,095,592	-4.2%
2015 Actual	5,568,826	417,427	1,041,304	1,030,854	0	8,058,411	13.6%
2016 Estimate	5,510,146	421,502	1,051,556	1,109,950	0	8,093,154	0.4%
2017 Adopted	6,110,040	423,977	1,057,307	1,116,351	0	8,707,675	7.6%
Percent of Funds' 2017 Revenue	23.8%	99.8%	85.1%	95.2%			

Trend Analysis

The property tax levies for the General Fund and Special Business District (SBD) are at or near the maximum rate allowable by State of Missouri law. Growth in new property tax dollars is restricted to a growth index and new construction. The levy for the Build America Bond debt service was approved by voters and began in FY 2014. It was timed to replace the levy supporting a previous bond which matured. The debt service for the 2014 General Obligation Bond was approved by voters and is supported by a property tax levy, contributing to the increase in property tax revenue of 13.6% in FY 2015. Property tax revenue is expected to increase by nearly 4% in FY 2017, although actual revenue may be affected by protests.





Sales Tax

Legal Authorization

State Statute: 66.600-66.630 & 94.857 (General Municipal)
 94.850 (Local Option)
 94.577 (Capital Improvement)
 644.032 (Parks & Storm water)
 321.242 (Fire Services)
 City Ordinance: Municipal Code Chapter 9

The City receives a one-cent county-wide general sales tax and a one-quarter cent general sales tax previously approved by voters (local option). These sales taxes are recorded in the General Fund and are used to provide a broad range of traditional City services. In 2014, voters approved a new sales tax supporting Fire & EMS services in the City. This is also recorded in the General Fund.

Description

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

The City's other sales taxes are in the Capital Improvement Fund. In 1993, voters approved a one-half cent sales tax for capital improvements and in 1997 approved a one-half cent sales tax for parks and storm water improvements. A significant portion of both revenues is used to pay debt on past capital projects, construction of new capital projects, and the replacement of large vehicles and equipment.

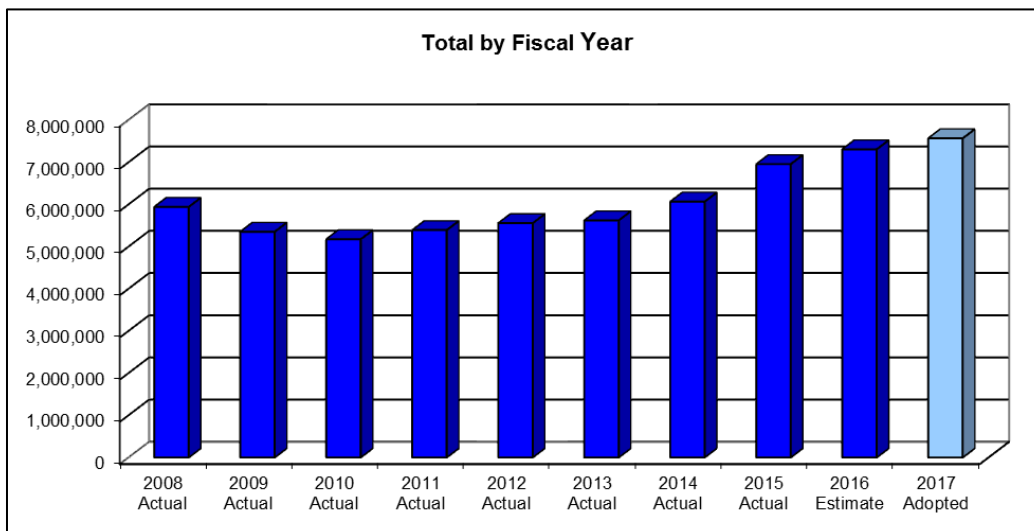
Financial Trend

Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2008 Actual	3,186,884	2,752,822	5,939,706	
2009 Actual	2,931,587	2,418,748	5,350,335	-9.9%
2010 Actual	2,769,622	2,403,857	5,173,479	-3.3%
2011 Actual	2,901,148	2,488,616	5,389,764	4.2%
2012 Actual	3,092,196	2,462,040	5,554,236	3.1%
2013 Actual	3,021,776	2,598,292	5,620,068	1.2%
2014 Actual	3,290,992	2,774,108	6,065,100	7.9%
2015 Actual	4,077,464	2,876,695	6,954,159	14.7%
2016 Estimate	4,368,197	2,937,403	7,305,600	5.1%
2017 Adopted	4,540,519	3,025,526	7,566,045	3.6%
Percent of Funds' 2017 Revenue	17.7%	38.5%		

* Prior to FY 2011, the parks and storm water sales tax revenue was recorded separately in the Parks & Storm Water Fund. FY 2006 through FY 2010 revenue from both funds is combined here.

Trend Analysis

Variations in the collection of sales tax revenue over the last few years are related to changing national economic activity. Beginning in FY 2009, the City experienced a decrease in revenue due to the economic downturn. The addition of the new fire services sales tax resulted in a 14.7% increase in FY 2015. The City anticipates that total sales tax revenue will increase by 3.6% in FY 2017 due to the continuing strengthening of the economy.





Gross Receipts Tax

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

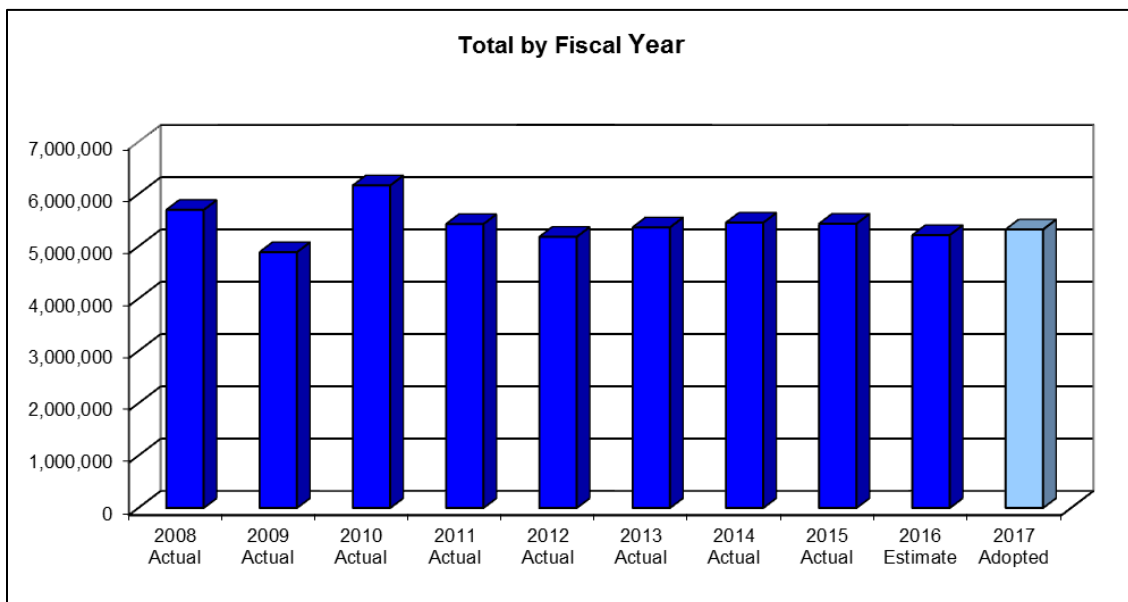
The City levies an 8% gross receipts tax on utilities doing business within the City. This includes electric, telephone, gas and water. This tax is passed on to the customers by the utility companies and remitted to the City each subsequent month. This revenue is recorded in the General Fund.

Financial Trend

General Fund						% Change from Previous Year
Year	Electric	Telephone	Gas	Water	Total	
2008 Actual	1,950,700	2,450,800	1,070,077	226,079	5,697,656	
2009 Actual	1,983,434	1,558,743	1,076,986	271,053	4,890,216	-14.2%
2010 Actual	2,228,739	2,755,674	908,190	273,305	6,165,909	26.1%
2011 Actual	2,548,213	1,684,442	884,411	311,286	5,428,352	-12.0%
2012 Actual	2,516,075	1,617,257	702,112	347,365	5,182,809	-4.5%
2013 Actual	2,683,072	1,594,188	784,469	302,916	5,364,645	3.5%
2014 Actual	2,750,215	1,540,517	847,509	314,708	5,452,949	1.6%
2015 Actual	2,792,032	1,518,856	811,152	312,802	5,434,842	-0.3%
2016 Estimate	2,786,638	1,465,877	624,353	340,090	5,216,958	-4.0%
2017 Adopted	2,802,384	1,473,206	730,000	318,241	5,323,831	2.0%
Percent of Funds' 2017 Revenue	10.9%	5.7%	2.8%	1.2%	20.7%	

Trend Analysis

Utility taxes are susceptible to business activity, climatic conditions, commodity prices, changes in technology, and regulated rates. Higher levels of revenue in FY 2008 and FY 2010 are partly due to large telecommunications settlements received. A decrease in FY 2016 is expected due to a warm winter. Despite this decrease, the City anticipates continued small growth for this revenue source in FY 2017 assuming average weather activity.





State and Local Grants & Donations

Legal Authorization

State Statute: N/A
 City Ordinance: N/A

Description

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

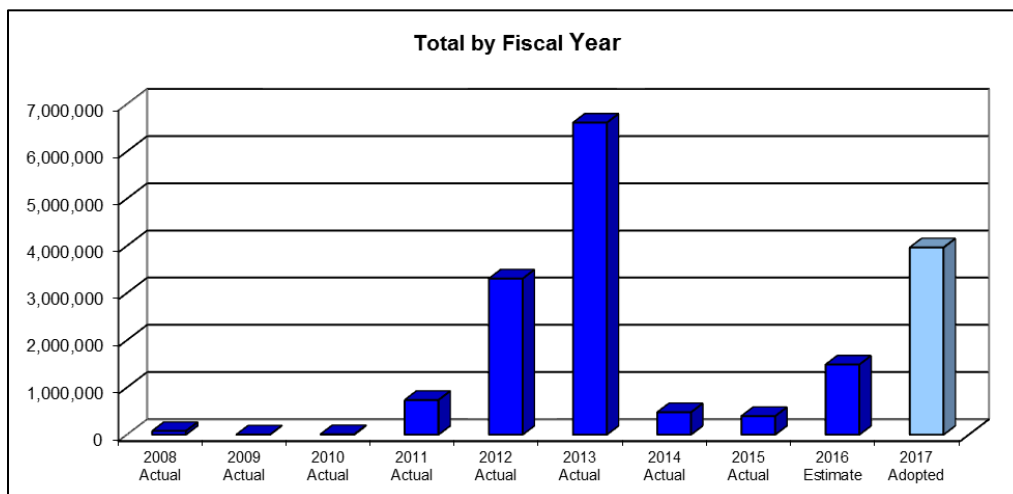
Financial Trend

Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2008 Actual	75,000	0	0	0	75,000	
2009 Actual	0	0	0	0	0	-100.0%
2010 Actual	7,376	0	0	0	7,376	100.0%
2011 Actual	2,800	0	0	731,000	733,800	9,848.5%
2012 Actual	41,849	0	100,152	3,163,099	3,305,100	350.4%
2013 Actual	114,995	0	65,259	6,428,717	6,608,971	100.0%
2014 Actual	49,876	16,600	4,177	402,426	473,079	-92.8%
2015 Actual	57,742	0	1,685	332,897	392,324	-17.1%
2016 Estimate	28,273	0	0	1,455,534	1,483,807	278.2%
2017 Adopted	52,350	0	0	3,912,396	3,964,746	167.2%
Percent of Funds' 2017 Revenue	0.2%	0.0%	0.0%	49.8%		

*The Recreation & Storm Water Fund was recorded separately until FY 2011; revenue for both the Capital Improvement Fund and the Recreation & Storm Water Fund is combined in this table. For each fund, state and local grants were not separated from federal grants and other contributions until FY 2012; these revenues are combined under the Federal Grant revenue summary through FY 2010.

Trend Analysis

The City utilizes donations and 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 FY 2013 is partly attributable to an up-front payment of a long-term lease and other tenant costs used toward the renovation of a City building of approximately \$5.3 million. The City recently began receiving large corporate donations through the Clayton Century Foundation to fund park projects and this has become a significant source of revenue. This revenue source is expected to increase significantly in FY 2016 and FY 2017 as \$1 million and \$3.3 million, respectively, are received from a \$4.5 million donation for a park project.





Permits & Fees

Legal Authorization

State Statute: 79.450
 City Ordinance: Municipal Code Chapter 5

Description

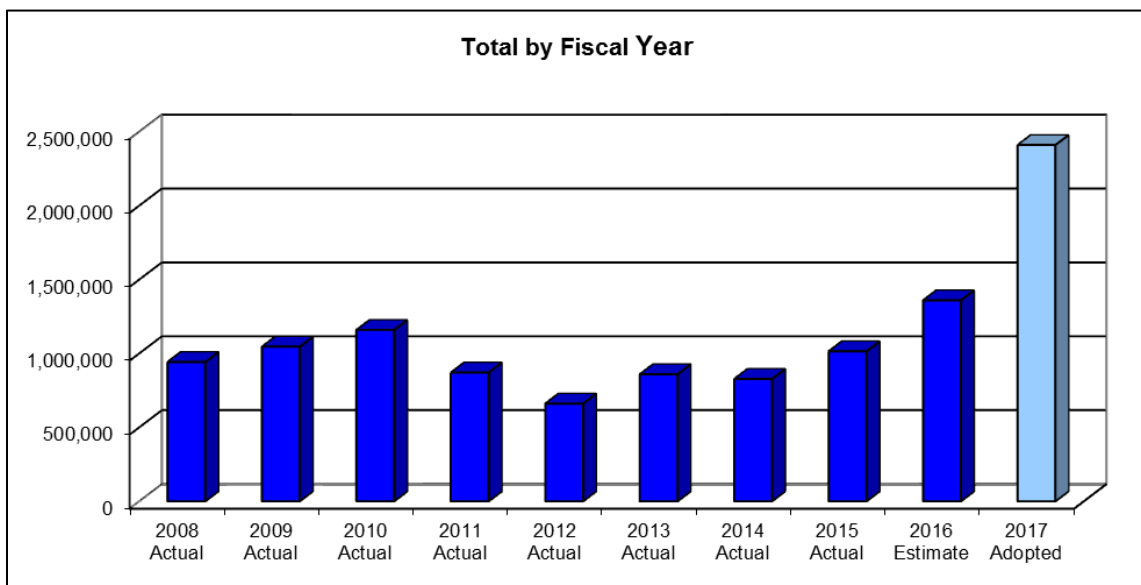
The City issues building and construction permits for activities associated with building and remodeling within the City. The fees for these activities are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application.

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	942,522	
2009 Actual	1,046,217	11.0%
2010 Actual	1,159,440	10.8%
2011 Actual	871,416	-24.8%
2012 Actual	661,058	-24.1%
2013 Actual	859,431	30.0%
2014 Actual	827,729	-3.7%
2015 Actual	1,014,915	22.6%
2016 Estimate	1,360,113	34.0%
2017 Adopted	2,410,540	77.2%
Percent of Funds' 2017 Revenue	9.4%	

Trend Analysis

While revenue collection from permits and fees was at lower levels for a few years due to declined economic conditions, revenue began increasing in recent years due to growth in economic redevelopment activity. The City experienced a significant increase in FY 2015 revenue due to several large-scale projects. As these projects continue and others enter the planning stage, high levels of revenue are expected in FY 2016 and 2017.





Parking Meters, Lots & Garages

Legal Authorization

State Statute: N/A
 City Ordinance: Municipal Code Chapter 300

Description

This is revenue from on-street meters, lots, permit parking, and Bonhomme and Shaw Park parking structures. Parking meters and other parking spaces are enforced Monday through Friday from 8 a.m. to 5 p.m.

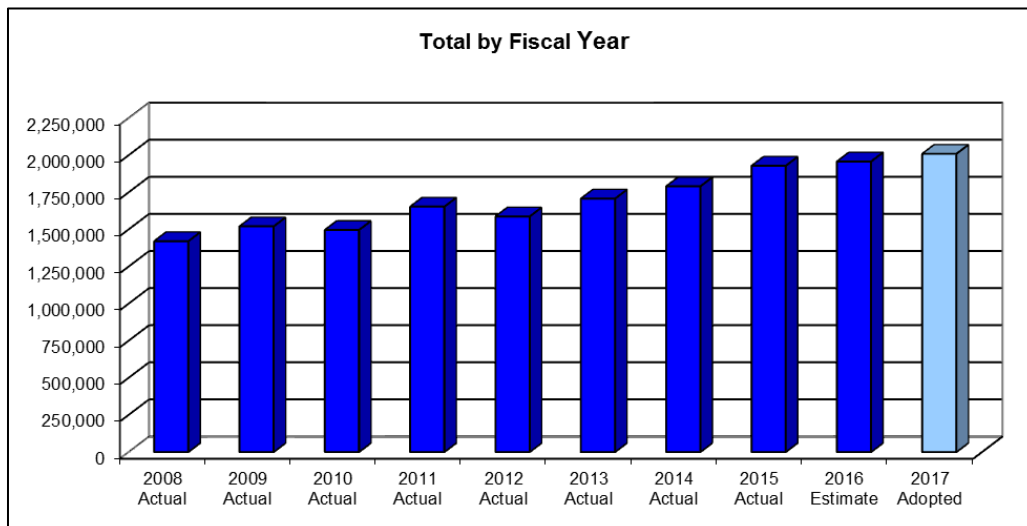
Financial Trend

Year	General Fund*	% Change from Previous Year
2008 Actual	1,420,623	
2009 Actual	1,520,587	7.0%
2010 Actual	1,496,154	-1.6%
2011 Actual	1,653,514	10.5%
2012 Actual	1,587,248	-4.0%
2013 Actual	1,707,402	7.6%
2014 Actual	1,790,473	4.9%
2015 Actual	1,928,908	7.7%
2016 Estimate	1,957,749	1.5%
2017 Adopted	2,009,555	2.6%
Percent of Funds' 2017 Revenue	7.8%	

* This revenue source was historically recorded in the Parking Fund. Beginning in FY 2011, the Parking Fund was combined with the General Fund.

Trend Analysis

This revenue has fluctuated in part due to parking meter increases in 2009 and 2010 resulting in significant increases in the subsequent years. Revenue from this source decreased in FY 2012 due to a renegotiated parking garage agreement for economic development purposes but has increased in subsequent years due to enhanced enforcement. Revenue is expected to increase again in FY 2017 and future years as parking rates are again evaluated.





Parks & Recreation Revenue

Legal Authorization

State Statute: N/A
 City Ordinance: City Charter

Description

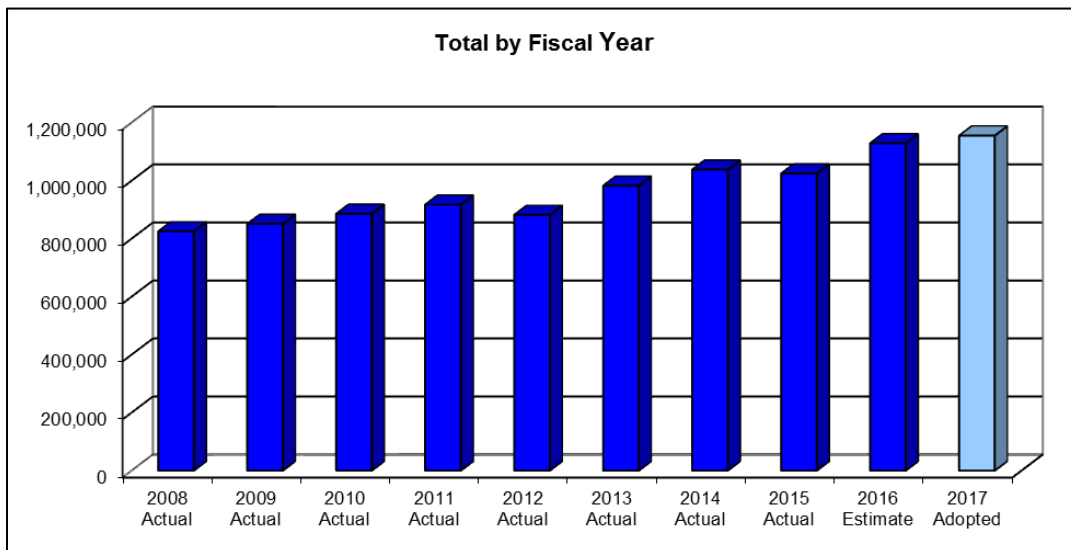
The City collects recreational fees for the Shaw Park Aquatic Center, Ice Rink and Tennis Center, as well as for programs, rentals, facilities and events. Periodic fee surveys are conducted to ensure charges are in line with surrounding communities. These fees recover a portion of the cost to provide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

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	824,987	
2009 Actual	850,862	3.1%
2010 Actual	885,850	4.1%
2011 Actual	917,630	3.6%
2012 Actual	881,987	-3.9%
2013 Actual	982,715	11.4%
2014 Actual	1,038,084	5.6%
2015 Actual	1,024,887	-1.3%
2016 Estimate	1,129,189	10.2%
2017 Adopted	1,155,394	2.3%
Percent of Funds' 2017 Revenue	4.5%	

Trend Analysis

Revenue collected from parks and recreation fees generally has increased each year. Variances occur when the City implements new rates, offers additional or fewer classes, when facilities are unavailable for a period of time, and with weather fluctuations for outdoor activities. Revenue decreased in FY 2012 due to outsourcing concession operations at the Aquatic Center as well as loss of revenue during the Tennis Center reconstruction. Revenue decreased in FY 2015 due to lower aquatic attendance and reduced participation in contractual programming, but experienced a significant increase in FY 2016 and is expected to increase slightly in FY 2017.





Municipal Court & Parking Fines

Legal Authorization

State Statute: 479.050 & 479.260
 City Ordinance: Municipal Code Chapter 7

Description

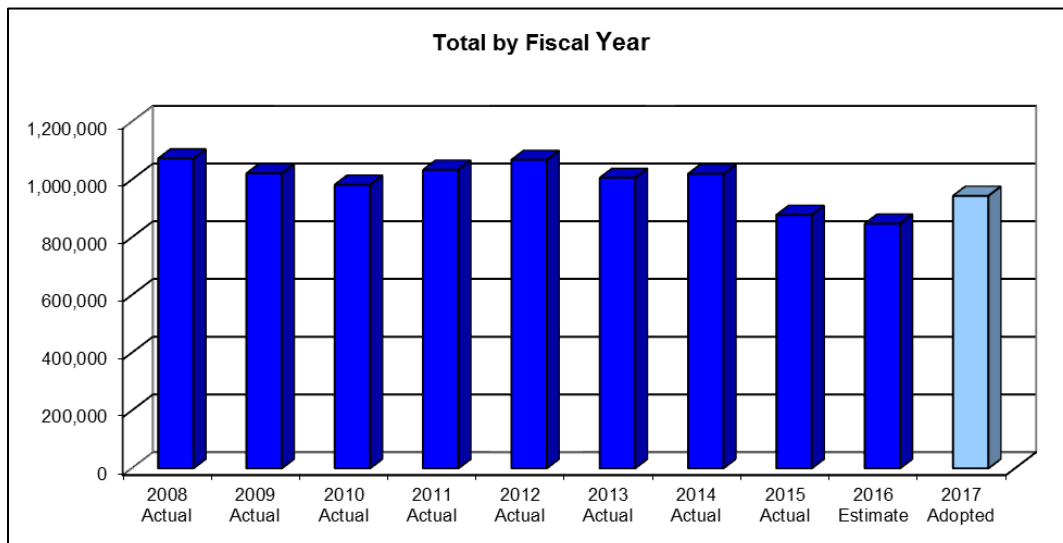
This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking violations and fines issued by the parking enforcement officers.

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	1,073,515	
2009 Actual	1,022,003	-4.8%
2010 Actual	982,733	-3.8%
2011 Actual	1,034,383	5.3%
2012 Actual	1,068,676	3.3%
2013 Actual	1,006,406	-5.8%
2014 Actual	1,020,310	1.4%
2015 Actual	877,923	-14.0%
2016 Estimate	847,459	-3.5%
2017 Adopted	944,000	11.4%
Percent of Funds' 2017 Revenue	3.7%	

Trend Analysis

Revenue from this source varies depending on the number of traffic and parking violations occurring. Parking violations declined during the economic downturn in FY 2009 and FY 2010, but has increased in recent years due to enhanced enforcement and the ability to pay parking tickets online. Municipal court fines have declined since FY 2015 due to a lower number of violations being written and changes in state law. This revenue source is expected to increase overall in FY 2017.





St. Louis County Road & Bridge Tax

Legal Authorization

State Statute: N/A
 City Ordinance: N/A

Description

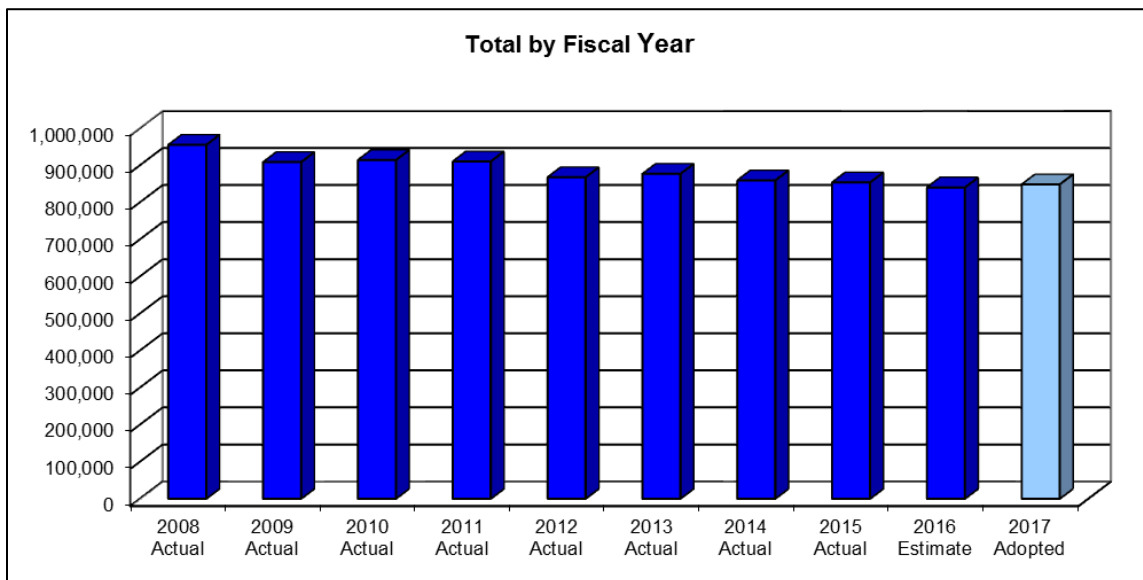
St. Louis County levies a tax for municipal street maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

Financial Trend

Year	Capital Improvement Fund	% Change from Previous Year
2008 Actual	954,885	
2009 Actual	908,378	-4.9%
2010 Actual	914,135	0.6%
2011 Actual	910,289	-0.4%
2012 Actual	867,645	-4.7%
2013 Actual	876,637	1.0%
2014 Actual	859,090	-2.0%
2015 Actual	853,654	-0.6%
2016 Estimate	840,000	-1.6%
2017 Adopted	848,400	1.0%
Percent of Funds' 2017 Revenue	10.8%	

Trend Analysis

This tax is based on the St. Louis County tax rate and is applied to the City's assessed valuations. Distributions received from the County closely follow changes in the City's assessed values, adjusted for the level of delinquent payments and successful protests. Assessed values decreased following the economic recession, leading to lower levels of road and bridge tax revenue. The number of successful protests has increased in recent years, offsetting growth related to increasing assessed values. The City anticipates the revenue from this source to increase slightly in FY 2017 due to growth in construction, offset by expected protests.





Ambulance Service Charge

Legal Authorization

State Statute: 67.300.1, 208.223.1, 190.803.1
 City Ordinance: Municipal Code Chapter 205

Description

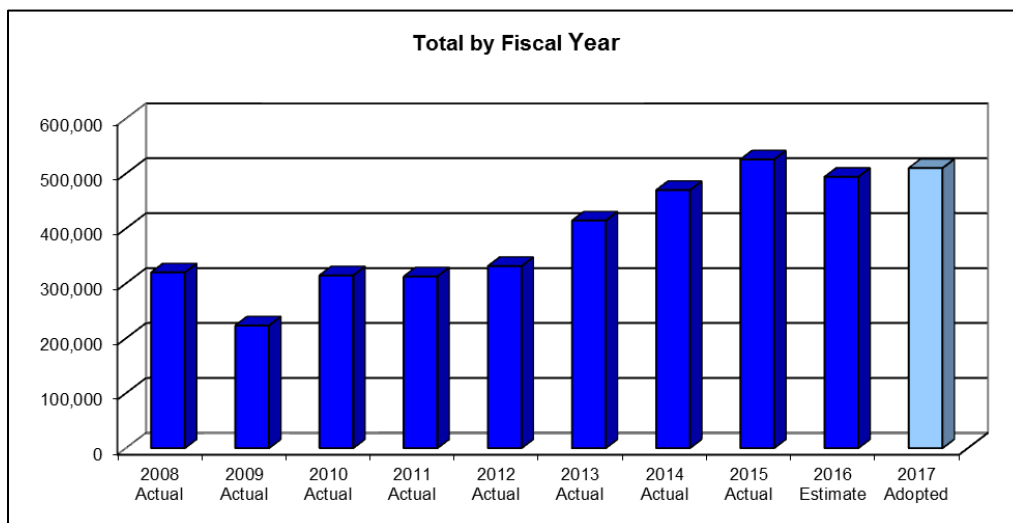
The City collects revenue for ambulance service calls. A standard fee of \$12 per mile of transportation is charged, along with additional fees which vary depending on the type of services that are provided.

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	319,937	
2009 Actual	223,408	-30.2%
2010 Actual	314,598	40.8%
2011 Actual	312,642	-0.6%
2012 Actual	331,481	6.0%
2013 Actual	414,483	25.0%
2014 Actual	469,936	13.4%
2015 Actual	525,786	11.9%
2016 Estimate	494,000	-6.0%
2017 Adopted	510,000	3.2%
Percent of Funds' 2017 Revenue	2.0%	

Trend Analysis

The level of revenue the City receives from this source depends on the demand for medical services and ambulance transportation. Since the adoption of a new fee schedule in FY 2011, the City is able to bill for medical services provided to patients even if they are not transported to the hospital. Revenue decreased in FY 2016 following a 4-year upward trend but is expected to increase in FY 2017.





Business and Liquor License Revenue

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapters 3 & 16

Description

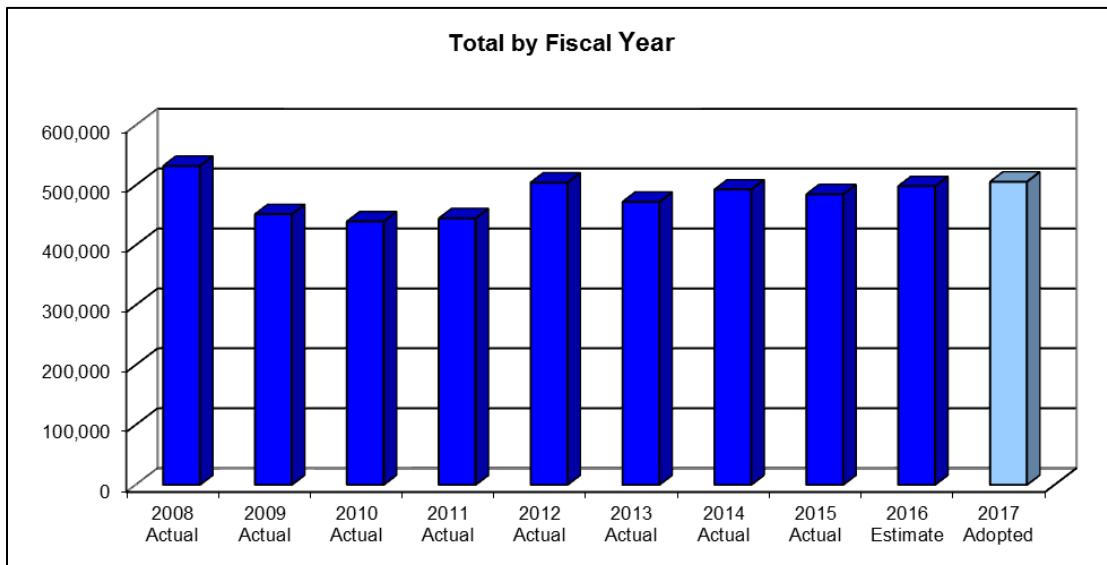
The City charges businesses located within Clayton an annual license fee (minimum \$50) based on gross sales or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. All fees are collected annually. The revenue from these fees is recorded in the General Fund.

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	532,436	
2009 Actual	451,847	-15.1%
2010 Actual	439,643	-2.7%
2011 Actual	444,931	1.2%
2012 Actual	504,629	13.4%
2013 Actual	472,507	-6.4%
2014 Actual	492,992	4.3%
2015 Actual	485,121	-1.6%
2016 Estimate	498,618	2.8%
2017 Adopted	506,050	1.5%
Percent of Funds' 2017 Revenue	2.0%	

Trend Analysis

Change in this revenue source is based on commercial retail growth and occupancy rates. Commercial growth was lower than previous years during the economic downturn in FY 2009 through FY 2011. The FY 2012 increase in revenue was due to delinquency collection efforts which found several businesses in non-compliance. Economic development activity has fluctuated over the last several years, but currently there is substantial activity which should result in small growth in FY 2017, and significant growth in future years.





Gasoline Tax

Legal Authorization

State Statute: 142.345
 City Ordinance: Municipal Code Chapter 9

Description

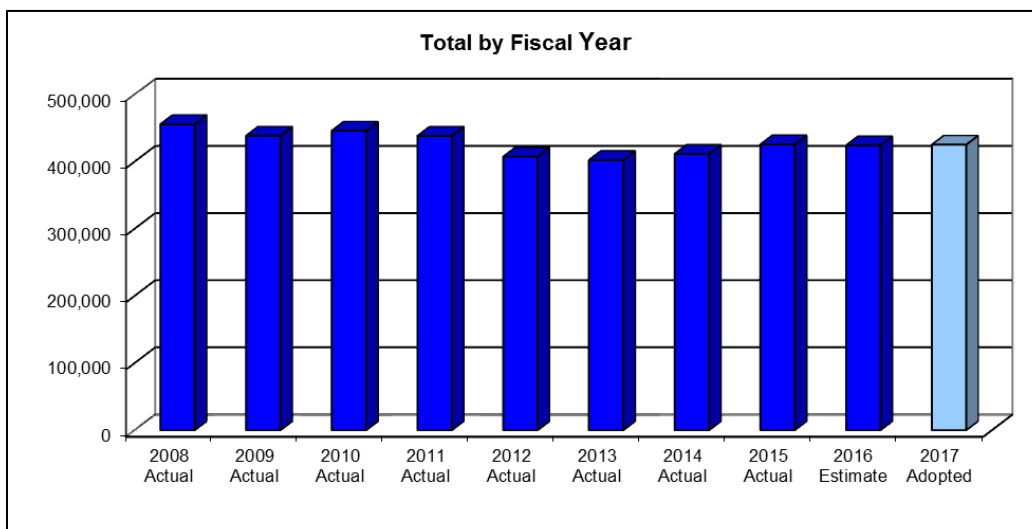
The State of Missouri imposes and collects a seventeen-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City's population to the total state population. The state distributes the funds one month after they are collected.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

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	455,469	
2009 Actual	438,339	-3.8%
2010 Actual	445,865	1.7%
2011 Actual	438,213	-1.7%
2012 Actual	407,295	-7.1%
2013 Actual	402,208	-1.2%
2014 Actual	411,273	2.3%
2015 Actual	425,485	3.5%
2016 Estimate	424,068	-0.3%
2017 Adopted	425,000	0.2%
Percent of Funds' 2017 Revenue	1.7%	

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. Due to rising prices and expanded use of alternative fuel vehicles, revenue decreased for several years. Revenue began increasing in FY 2014 as gas prices fell and is expected to remain stable through FY 2017. This revenue is also based on the City's population in relation to that of the state of Missouri. While Missouri's population increased approximately 7% from 2000 to 2010, the City's population remained unchanged, resulting in a lower percentage of taxes distributed beginning in FY 2012.





Interest Income

Legal Authorization

State Statute: N/A
 City Ordinance: City Charter

Description

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.

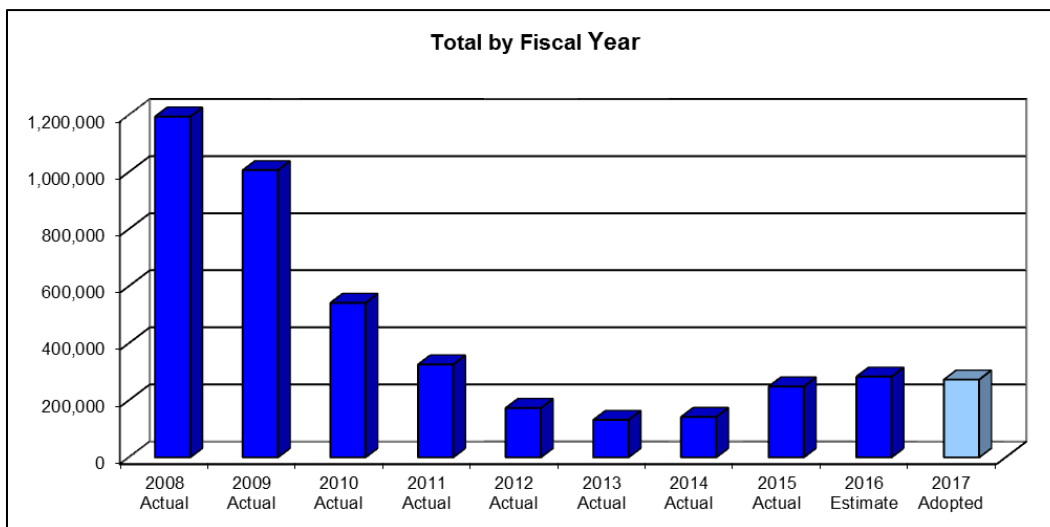
Financial Trend

Year	General Fund	Sewer Lateral Fund	SBD	ERF	CIP Fund	Debt Service Funds	Total All Funds	% Change from Previous Year
2008 Actual	875,493	8,202	6,588	84,619	96,344	123,055	1,194,301	
2009 Actual	713,481	7,313	8,587	72,765	117,146	87,150	1,006,442	-15.7%
2010 Actual	352,655	3,528	636	30,058	40,333	114,338	541,548	-46.2%
2011 Actual	212,601	1,921	823	15,798	34,664	59,864	325,671	-39.9%
2012 Actual	107,080	768	27	8,438	22,939	33,868	173,120	-46.8%
2013 Actual	89,830	882	217	6,604	7,442	26,404	131,379	-24.1%
2014 Actual	91,501	1,034	705	11,771	16,282	20,391	141,684	7.8%
2015 Actual	103,894	736	667	15,044	28,011	100,124	248,476	75.4%
2016 Estimate	125,725	914	954	21,235	31,221	102,868	282,917	13.9%
2017 Adopted	142,024	560	975	37,806	33,260	58,025	272,650	-3.6%
Percent of Funds' 2017 Revenue	0.6%	0.6%	0.2%	22.6%	0.4%	2.4%		

* For spacing reasons, interest income for funds that were consolidated beginning in FY 2011 are shown consolidated historically.

Trend Analysis

Most City investments are short-term and are often tied to the Federal Fund Rate (FFR). Interest revenue in all funds decreased each year from FY 2008 to FY 2013 due to declining available investment rates and lower fund balances available for investment. Interest on investments increased in fiscal years 2014 through 2016 compared to earlier years due to a slight increase in available rates as well as adding the funds for investment from bonds issued in early FY 2015. While rates are increasing slightly, interest revenue is expected to decrease in FY 2017 as fewer bond funds are available for investment.





Cable Franchise Fees

Legal Authorization

State Statute: 94.270
 City Ordinance: Municipal Code Chapter 9

Description

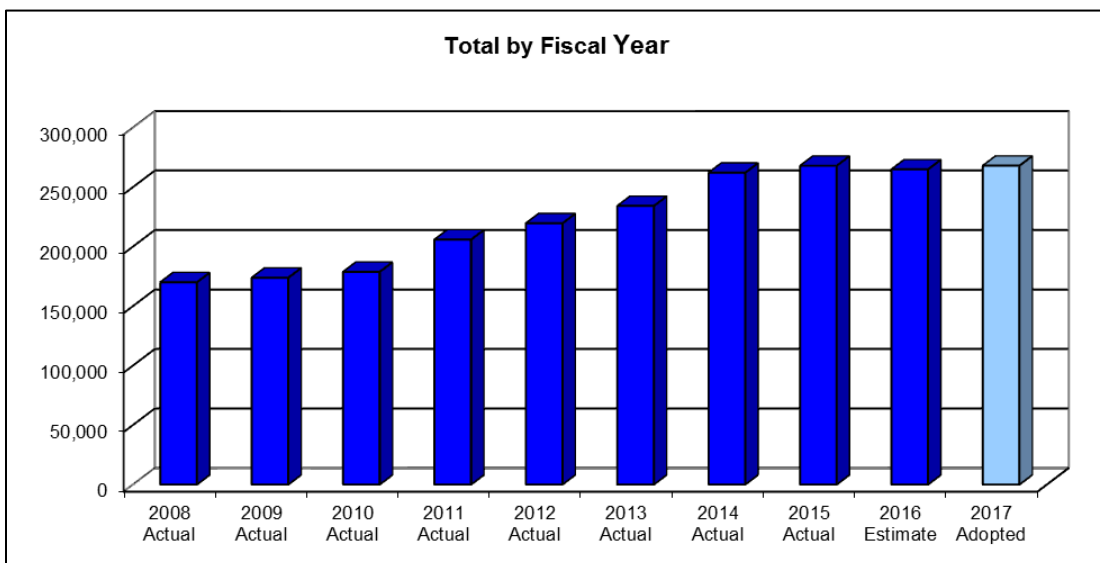
All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made. Charter Communications and AT&T provide these services to the residents of Clayton.

Financial Trend

Year	General Fund	% Change from Previous Year
2008 Actual	170,009	
2009 Actual	173,837	2.3%
2010 Actual	178,766	2.8%
2011 Actual	205,914	15.2%
2012 Actual	219,568	6.6%
2013 Actual	234,154	6.6%
2014 Actual	262,125	11.9%
2015 Actual	267,938	2.2%
2016 Estimate	264,912	-1.1%
2017 Adopted	268,000	1.2%
Percent of Funds' 2017 Revenue	1.0%	

Trend Analysis

This revenue source is dependent on cable television usage and rates. From FY 2011 through FY 2014, this revenue source experienced significant growth. In more recent years, this growth has lessened due to changing lifestyle choices related to service subscriptions. A slight decrease in revenue was seen in FY 2016 but projections for FY 2017 show slight growth.





Sewer Lateral Fees

Legal Authorization

State Statute: 249.422
 City Ordinance: Municipal Code Chapter 5

Description

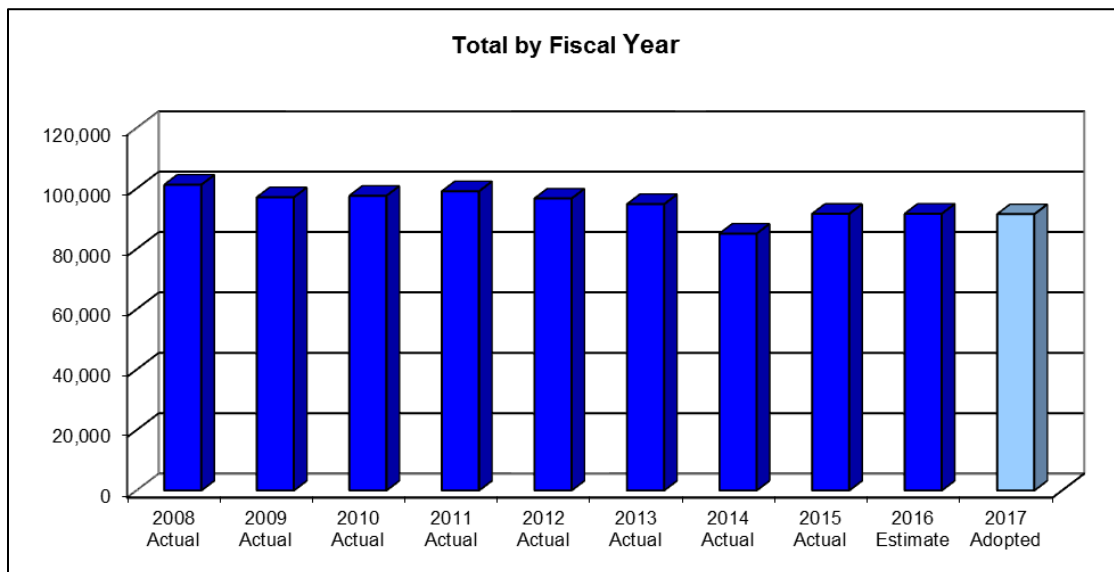
Clayton residents approved an annual fee of \$28.00 per covered property to create a fund to reimburse property owners for qualified sewer lateral repairs. These residential properties must have with six or fewer dwelling units to be eligible for this program.

Financial Trend

Year	Sewer Lateral Fund	% Change from Previous Year
2008 Actual	101,250	
2009 Actual	97,099	-4.1%
2010 Actual	97,595	0.5%
2011 Actual	99,098	1.5%
2012 Actual	96,683	-2.4%
2013 Actual	94,829	-1.9%
2014 Actual	85,075	-10.3%
2015 Actual	91,617	7.7%
2016 Estimate	91,636	0.0%
2017 Adopted	91,500	-0.1%
Percent of Funds' 2017 Revenue	99.4%	

Trend Analysis

Beginning in FY 2009, St. Louis County revised the classification of properties that were eligible for participation in the sewer lateral repair program. This results in fewer eligible properties and slightly lower revenue received from this source. Over the last few years, some property owners have successfully applied for exception from this fee due to not qualifying for the program. This has resulted in less revenue, although projections for FY 2017 revenue remain stable.





Federal Grants

Legal Authorization

State Statute: N/A
 City Ordinance: N/A

Description

The City utilizes federal grants to partially fund various capital improvement projects.

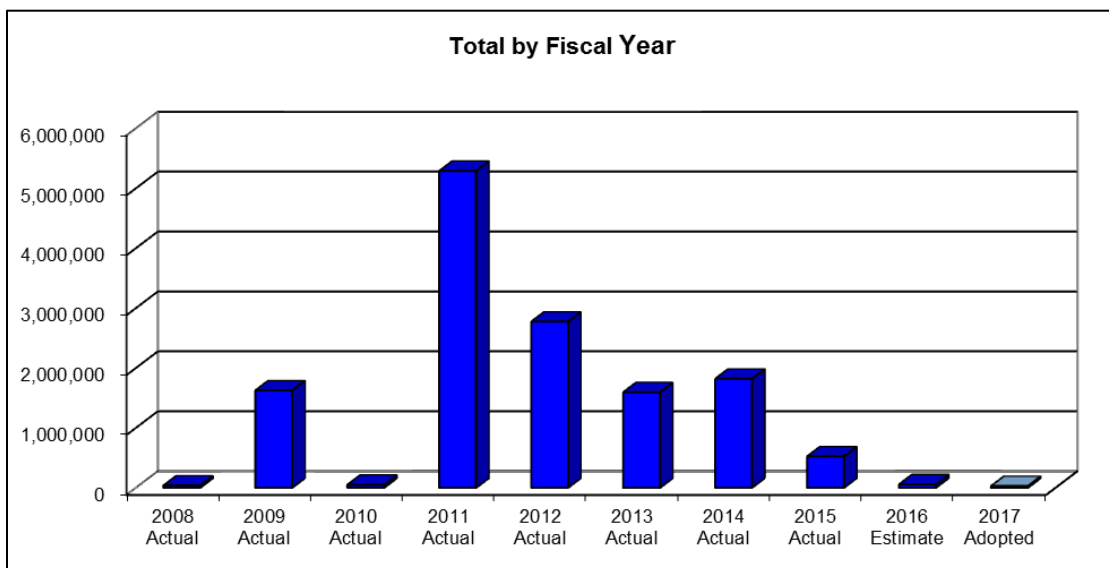
Financial Trend

Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2008 Actual	35,709	1,600	37,309	
2009 Actual	31,534	1,593,987	1,625,521	4,256.9%
2010 Actual	43,646	5,000	48,646	-97.0%
2011 Actual	34,375	5,257,134	5,291,509	10,777.6%
2012 Actual	0	2,773,626	2,773,626	-47.6%
2013 Actual	0	1,595,257	1,595,257	-42.5%
2014 Actual	111,269	1,707,947	1,819,216	14.0%
2015 Actual	34,478	489,679	524,157	-71.2%
2016 Estimate	34,478	22,500	56,978	-89.1%
2017 Adopted	5,000	22,500	27,500	-51.7%
Percent of Funds' 2017 Revenue	0.0%	0.3%		

* The Recreation & Storm Water Fund was recorded separately until FY 2011; grant revenue for both the Capital Improvement Fund and the Recreation & Storm Water Fund is combined in this table. For each fund, federal grants were not separated from state and local grants and other contributions until FY 2011; grants and other contributions are combined in this table through FY 2010.

Trend Analysis

Federal grant revenue in the Capital Improvement Fund 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. FY 2011 revenue was significantly higher due to a large one-time federal grant. Revenue has been at lower levels each year since then due to lower availability of funds, and most of the City streets where federal funding is available have already been renovated.



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Personnel Full-Time Positions

PERSONNEL	2015 Budgeted	2016 Budgeted	2017 Adopted
<u>ADMINISTRATIVE SERVICES</u>			
<u>City Manager's Office</u>			
City Manager	1	1	1
City Clerk	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
Total City Manager's Office	2.5	2.5	2.5
<u>Economic Development</u>			
Director of Economic Development	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
Total Economic Development	1.5	1.5	1.5
<u>Events</u>			
Events Specialist	1	1	1
Total Events	1	1	1
<u>Finance</u>			
Director of Finance & Administration	1	1	1
Assistant Finance Director	1	1	1
Senior Accountant	0	1	1
Accountant	2	2	2
Fiscal Specialist II	2	2	2
Total Finance	6	7 *	7 *
<u>Human Resources</u>			
Human Resources Manager	1	1	1
Administrative Specialist I	1	1	1
Total Human Resources	2	2	2
<u>Information Technology</u>			
IT Manager	1	1	1
Network Engineer	1	1	1
Applications Specialist	0.75	0.75	0.75
IT Support Specialist	1	1	1
Total Information Technology	3.75	3.75	3.75
<u>Municipal Court</u>			
Court Administrator	1	1	1
Court Assistant	1	1	1
Total Municipal Court	2	2	2
TOTAL ADMINISTRATIVE SERVICES	18.75	19.75	19.75

*Temporary staffing increase due to a new financial system implementation combined with expected retirements.

PERSONNEL	2015 Budgeted	2016 Budgeted	2017 Adopted
PLANNING & DEVELOPMENT SERVICES			
Director of Planning & Development	1	1	1
Building Official	1	1	1
Building Inspector II	1	1	1
Planner	1	1	1
Building Inspector I	3	3	3
Planning Technician	1	1	1
Permit Technician	1	1	1
Administrative Specialist	0	0	1
TOTAL PLANNING & DEVELOPMENT SERVICES	9	9	10
POLICE			
<u>Police Operations</u>			
Police Chief	1	1	1
Captain	1	1	1
Lieutenant	3	3	3
Sergeant	5	5	5
Detective	6	6	6
Police Officer	33	33	33
Police Administrative Supervisor	1	1	1
Police Accreditation Coordinator	1	1	1
Administrative Specialist II	1	1	1
Administrative Specialist I	1	1	1
Data Analyst	1	1	1
Total Police Operations	54	54	54
<u>Parking Control</u>			
Parking Controller	3	3	3
Total Parking Control	3	3	3
TOTAL POLICE	57	57	57
FIRE			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	2	2	2
Firefighter/Paramedic	21	21	21
Firefighter	1	1	1
Administrative Specialist III	1	1	1
TOTAL FIRE	36	36	36

PERSONNEL	2015 Budgeted	2016 Budgeted	2017 Adopted
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PUBLIC WORKS

Engineering

Director of Public Works	1	1	1
Assistant Public Works Director	1	1	1
Civil Engineer II	1	0	0
Principal Civil Engineer	0	1	1
Civil Engineer I	1	0	0
Civil Engineer	0	1	1
Construction Inspector	1	0	0
Engineering Technician	0	1	1
Administrative Specialist II	1	1	1
Total Engineering	6	6	6

Street Maintenance

Public Works Superintendent	1	1	1
City Forester	1	1	1
Municipal Service Foreman	2	2	2
Assistant City Forester	1	1	1
Municipal Service Worker I	7	7	7
Total Street Maintenance	12	12	12

Building Maintenance

Facility Maintenance Foreman	1	1	1
Facility Maintenance Worker II	1	1	1
Facility Maintenance Worker I	1	1	1
Total Building Maintenance	3	3	3

Fleet Maintenance

Mechanic II	1	1	1
Mechanic I	2	2	2
Total Fleet Maintenance	3	3	3

Parking Operations & Maintenance

Parking Meter Technician	1	1	1
Total Parking - Operations & Maintenance	1	1	1

Street Lighting

Municipal Service Foreman	1	1	1
Municipal Service Worker I	1	1	1
Total Street Lighting	2	2	2

TOTAL PUBLIC WORKS	27	27	27
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PERSONNEL	2015 Budgeted	2016 Budgeted	2017 Adopted
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PARKS & RECREATION

Recreation

Director of Parks & Recreation	1	1	1
Recreation Manager	1	1	1
Recreation Supervisor - Athletics & Facilities	1	1	1
Community Recreation Supervisor	0.5	0.5	0.5
Museum & Community Outreach Specialist	0.5	0.5	0.5
Aquatics Supervisor	0.25	0.25	0.25
Inclusion Services Coordinator	0	0	1
Administrative Specialist II	1	1	1
Total Recreation	<u>5.25</u>	<u>5.25</u>	<u>6.25</u>

Park Operations

Parks Superintendent	1	1	1
Municipal Service Foreman	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Municipal Service Worker I	3	3	3
Total Park Operations	<u>7</u>	<u>7</u>	<u>7</u>

Clayton Century Foundation

Museum & Community Outreach Specialist	0.5	0.5	0.5
Total Clayton Century Foundation	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>

TOTAL PARKS & RECREATION

<u>12.75</u>	<u>12.75</u>	<u>13.75</u>
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TOTAL FULL-TIME EMPLOYEES**

<u>160.5</u>	<u>161.5</u>	<u>163.5</u>
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** Some positions are split between the City of Clayton and the Clayton Recreation, Sports and Wellness Commission (CRSWC). The personnel schedules shown in previous budget books listed one full employee for each position, resulting in an overstatement of the Full-Time Employee count. Each year shown here has been restated to include only the portion of each position which is funded by the City. This restatement results in a decrease in the number of Full-Time Employees to equate to full-time equivalents.



FY 2017 Full-Time Staffing Summary

Two positions have been added this year. With the completion of a recent compensation study, many positions experienced title changes; these title changes are not shown below.

Department	FY 2015	FY 2016	Positions Reduced in FY 2017	Positions Added for FY 2017	FY 2017	Variance FY 2017 vs FY 2016	
Administrative Services:							
City Manager's Office	2.5	2.5	0	0	2.5	0	
Economic Development	1.5	1.5	0	0	1.5	0	
Events	1	1	0	0	1	0	
Finance	6	7	0	0	7	0	
Human Resources	2	2	0	0	2	0	
Information Technology	3.75	3.75	0	0	3.75	0	
Municipal Court	2	2	0	0	2	0	
Planning & Development Services	9	9	0	1	10	1	<i>a</i>
Police:							
Police Operations	54	54	0	0	54	0	
Parking Control	3	3	0	0	3	0	
Fire	36	36	0	0	36	0	
Public Works:							
Engineering	6	6	0	0	6	0	
Street Maintenance	12	12	0	0	12	0	
Building Maintenance	3	3	0	0	3	0	
Fleet Maintenance	3	3	0	0	3	0	
Parking Operations	1	1	0	0	1	0	
Street Lighting	2	2	0	0	2	0	
Parks & Recreation:							
Recreation	5.25	5.25	0	1	6.25	1	<i>b</i>
Park Operations	7	7	0	0	7	0	
Clayton Century Foundation	0.5	0.5	0	0	0.5	0	
Total Full-Time Positions*	160.5	161.5	0	2	163.5	2	

Notes: Variance FY 2017 vs FY 2016

- a* A new Administrative Specialist position was added to Planning & Development Services.
 - b* A new Inclusion Services Coordinator position was added to Parks & Recreation. This individual is a City of Clayton employee, although the position will be housed outside of the City and will work for four additional cities in the area. This position is partially funded by a grant from the Productive Living Board and from reimbursements from the other cities utilizing the position.
- * Some positions are split between the City of Clayton and the Clayton Recreation, Sports and Wellness Commission (CRSWC). The personnel schedules shown in previous budget books listed one full employee for each position, resulting in an overstatement of the Full-Time Employee count. Each year shown here has been restated to include only the portion of each position which is funded by the City. This restatement results in a decrease in the number of Full-Time Employees to equate to full-time equivalents.

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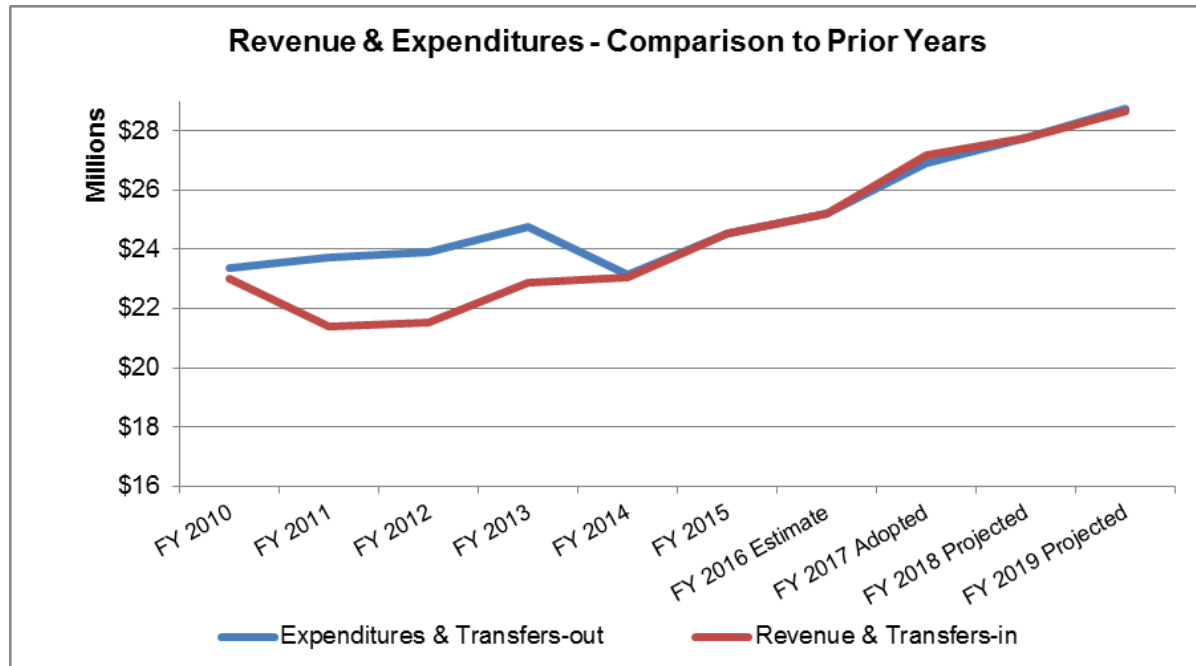


GENERAL FUND

The General Fund accounts for all revenue and expenditures associated with the traditional services provided by the 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 and Transfers-out to other funds).

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.

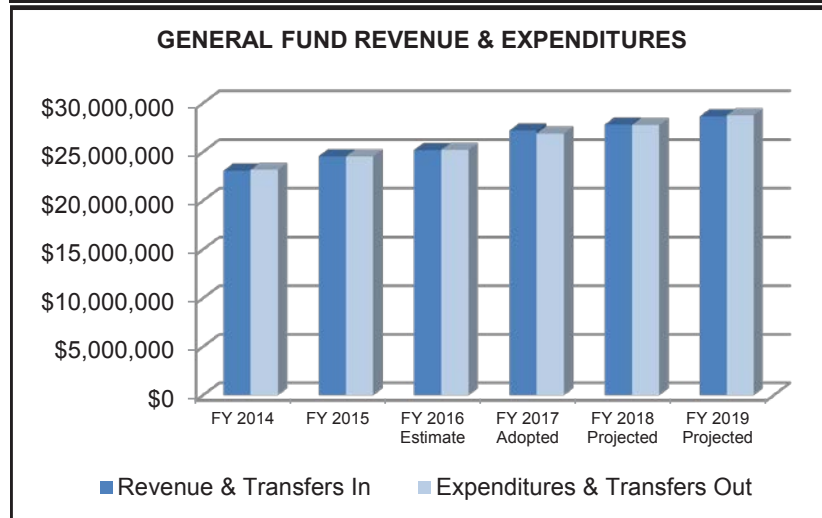
The graph below illustrates the changes in General Fund revenue & transfers-in and expenditures & transfers-out over a ten-year period, including FY 2017-2019.





GENERAL FUND Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 10	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$16,460,321	\$16,352,342	\$16,363,124	\$16,345,371	\$16,630,073	\$16,671,268
Revenue	21,952,104	23,054,831	23,571,283	25,720,113	26,274,076	27,117,459
Transfers In	1,099,768	1,500,984	1,622,126	1,458,637	1,512,555	1,535,536
Revenue & Transfers In	23,051,872	24,555,815	25,193,409	27,178,750	27,786,631	28,652,995
Expenditures	21,798,744	22,730,542	23,606,419	25,386,980	26,270,691	27,257,554
Transfers Out	1,361,107	1,814,491	1,604,743	1,507,068	1,474,745	1,493,240
Expenditures & Transfers Out	23,159,851	24,545,033	25,211,162	26,894,048	27,745,436	28,750,794
Surplus (Deficit)	(107,979)	10,782	(17,753)	284,702	41,195	(97,799)
Ending Fund Balance	\$16,352,342	\$16,363,124	\$16,345,371	\$16,630,073	\$16,671,268	\$16,573,469
% Fund Balance to Expenditures	71%	67%	65%	62%	60%	58%

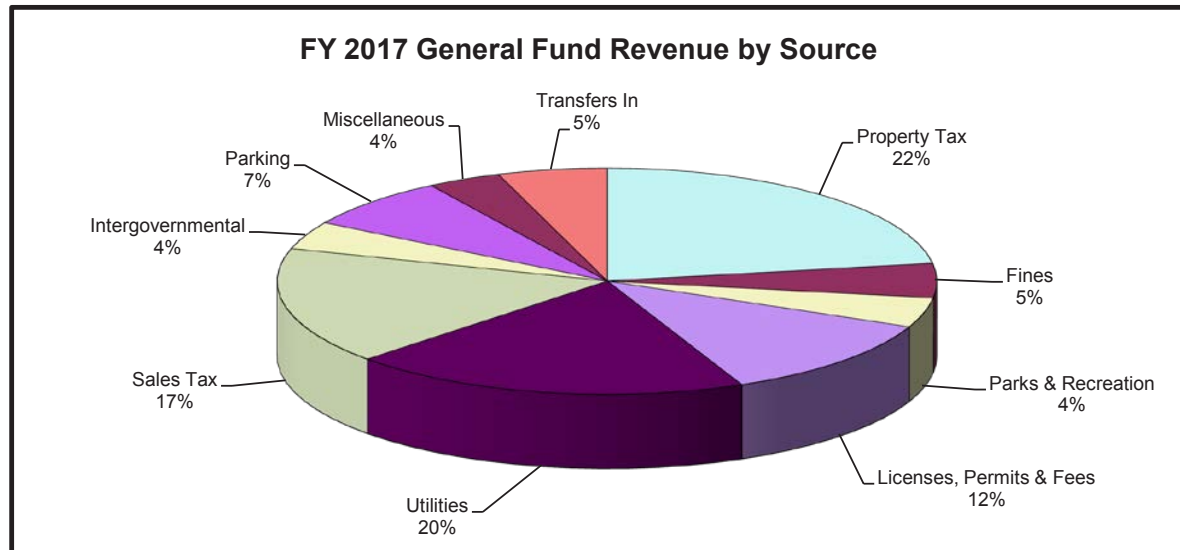


The City worked toward accomplishing a balanced budget with no use of reserves over a three-year period, ending with a surplus budget in FY 2015. These efforts included reducing staff city-wide, reducing expenditures and voter approval of a new one-half cent sales tax. While the City may experience a slight deficit in FY 2016, the budget is expected to be balanced again for FY 2017.



10 GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
REVENUE										
PROPERTY TAX	\$5,584,654	\$5,568,826	\$6,027,100	\$6,152,100	\$5,510,146	\$6,110,040	1%	11%	\$5,866,500	\$6,071,448
LICENSES PERMITS FEES	1,582,846	1,768,424	1,901,160	1,901,160	2,123,643	3,184,590	68%	50%	3,393,284	3,116,717
UTILITIES	5,452,949	5,434,842	5,597,800	5,447,800	5,216,958	5,323,831	-5%	2%	5,490,355	5,765,335
SALES TAX	3,290,992	4,077,464	4,357,500	4,357,500	4,368,197	4,540,519	4%	4%	4,865,191	5,445,228
INTERGOVERNMENTAL	1,125,804	1,039,042	992,400	995,102	1,054,057	1,085,200	9%	3%	1,220,500	1,228,700
SHAW PARK AQUATICS	316,874	320,488	386,630	455,302	419,685	424,065	10%	1%	427,565	430,565
SHAW PARK ICE RINK	114,964	130,036	127,160	133,660	131,550	139,791	10%	6%	137,796	138,422
SHAW PARK TENNIS	69,934	47,844	64,890	64,890	62,967	66,038	2%	5%	69,162	72,032
PARKS MISC. REVENUE	157,732	190,026	190,890	198,890	184,702	187,050	-2%	1%	188,600	189,650
SPORTS PROGRAMS	378,580	336,493	335,620	335,620	330,285	338,450	1%	2%	343,190	346,945
FINES	1,379,051	1,239,899	1,335,740	1,335,740	1,227,185	1,328,410	-1%	8%	1,334,067	1,339,842
PARKING	1,790,473	1,928,908	1,970,950	1,845,950	1,957,749	2,009,555	2%	3%	1,991,028	2,010,377
MISCELLANEOUS	707,251	972,539	861,950	879,144	984,159	982,574	14%	0%	946,838	962,198
TOTAL REVENUE	21,952,104	23,054,831	24,149,790	24,102,858	23,571,283	25,720,113	7%	9%	26,274,076	27,117,459
TRANSFERS IN	1,099,768	1,500,984	1,630,543	1,630,543	1,622,126	1,458,637	-11%	-10%	1,512,555	1,535,536
TOTAL GENERAL FUND REVENUE & TRANSFERS IN	\$23,051,872	\$24,555,815	\$25,780,333	\$25,733,401	\$25,193,409	\$27,178,750	5%	8%	\$27,786,631	\$28,652,995





10 GENERAL FUND - REVENUE

GENERAL FUND REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PROPERTY TAX										
1010000 REAL PROPERTY TAX - CURRENT	\$5,147,619	\$5,105,379	\$5,354,200	\$5,354,200	\$5,020,621	\$5,370,827	0%	7%	\$5,121,535	\$5,311,923
1020000 REAL PROPERTY TAX - DELINQUENT	-151,861	-221,880	30,000	30,000	-293,760	0	-100%	-100%	0	0
1030000 PERSONAL PROP. TAX - CURRENT	523,410	539,235	550,900	550,900	542,785	548,213	0%	1%	553,695	567,982
1040000 PERSONAL PROP. TAX - DELINQUENT	-15,682	3,535	8,000	8,000	24,267	12,000	50%	-51%	12,000	12,000
1050000 FINANCIAL INSTITUTION TAX	58,551	115,507	60,000	185,000	186,975	150,000	150%	-20%	150,000	150,000
1060000 RAILROAD & OTHER UTILITIES	22,617	27,050	24,000	24,000	29,258	29,000	21%	-1%	29,270	29,543
TOTAL PROPERTY TAX	5,584,654	5,568,826	6,027,100	6,152,100	5,510,146	6,110,040	1%	11%	5,866,500	6,071,448
LICENSES PERMITS FEES										
2000000 MERCHANTS LICENSE	88,545	91,751	92,000	92,000	93,300	95,000	3%	2%	96,000	97,000
2010000 PEDDLERS/TEMP. MERCHANT PERMIT	90	75	100	100	70	100	0%	43%	100	100
2020000 RESTAURANT LICENSE	126,660	129,253	132,000	132,000	131,347	135,000	2%	3%	140,000	145,000
2030000 OCCUPATION LICENSE	225,615	212,893	227,000	227,000	220,000	223,000	-2%	1%	225,000	228,000
2050000 TREE TRIMMING LICENSE	700	500	600	600	600	600	0%	0%	600	600
2080000 VENDING MACHINE STICKERS	4,750	6,000	5,000	5,000	5,750	5,000	0%	-13%	5,000	5,000
2090000 TAXICAB STANDS	3,400	3,400	3,400	3,400	3,850	3,400	0%	-12%	3,400	3,400
2150000 BUSINESS LICENSE PENALTIES	1,671	1,345	1,000	1,000	2,091	1,000	0%	-52%	1,000	1,000
2300000 SUNDAY LIQUOR LICENSE	31,500	31,125	32,000	32,000	32,250	33,500	5%	4%	34,000	34,500
2310000 ALL BUT SUNDAY LIQUOR LICENSE	4,612	3,600	4,500	4,500	3,938	4,500	0%	14%	4,500	4,500
2320000 LIQUOR BY THE PACKAGE	0	0	150	150	0	150	0%	100%	150	150
2330000 LIQUOR BY THE PACKAGE - SUNDAY	3,919	3,450	3,000	3,000	3,450	3,000	0%	-13%	3,000	3,000
2370000 5 % BEER - 14 % WINE - SUNDAY	1,225	1,454	1,400	1,400	1,492	1,400	0%	-6%	1,400	1,400
2380000 5 % BEER - 14 % WINE	0	0	100	100	100	100	0%	0%	100	100
2400000 TEMPORARY LIQUOR LICENSE	305	275	300	300	380	300	0%	-21%	300	300
2410000 WHOLESALE LIQUOR	0	450	0	0	0	0	0%	0%	0	0
2500000 RIGHT OF WAY PERMITS	35,250	43,250	40,000	40,000	43,224	45,000	13%	4%	45,000	45,000
2500010 AFTER HOURS PERMIT	3,750	4,800	5,250	5,250	3,750	4,000	-24%	7%	4,000	4,000
2510000 PLUMBING PERMITS	60,886	70,127	100,000	100,000	100,080	191,350	91%	91%	211,700	187,600
2520000 MASTER PLUMBING LICENSE	4,280	4,605	5,000	5,000	4,320	5,000	0%	16%	5,000	5,000
2540000 MECHANICAL PERMITS	35,480	55,587	52,000	52,000	71,400	150,160	189%	110%	164,500	144,150
2550000 BID SPECS.	265	60	200	200	15	200	0%	1233%	200	200
2560000 SIGN PERMITS	12,118	16,659	18,900	18,900	18,900	17,000	-10%	-10%	18,900	18,900
2570000 BUILDING PERMITS	524,323	632,257	750,000	750,000	949,000	1,825,930	143%	92%	1,997,374	1,753,757
2590000 ZONING APPLICATION FEES	2,580	4,250	4,250	4,250	8,750	8,200	93%	-6%	4,000	4,000
2600000 OCCUPANCY PERMITS	13,100	18,755	15,000	15,000	17,000	15,000	0%	-12%	15,000	15,000
2610000 TENANCY PERMITS	56,272	58,549	57,000	57,000	52,345	57,000	0%	9%	57,000	57,000
2620000 PRIOR TO SALE INSPECTIONS	7,180	2,900	6,000	6,000	4,275	3,000	-50%	-30%	3,000	3,000
2630000 FIRE SAFETY PERMITS	28,312	53,001	46,560	46,560	54,159	55,000	18%	2%	49,560	46,560
2640000 MULCH DELIVERY FEE	4,285	5,550	0	0	0	0	0%	0%	0	0
2650000 CABLE T.V. FRANCHISE FEES	262,125	267,938	262,000	262,000	264,912	268,000	2%	1%	272,000	276,000

(continued)

GENERAL FUND REVENUE		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>LICENSES PERMITS FEES (Continued)</u>											
2670000	CONDITIONAL USE	4,150	5,190	6,500	6,500	5,245	5,200	-20%	-1%	5,000	5,000
2680000	SITE PLAN REVIEW/ARCH. REVIEW BOARD	12,000	18,710	13,000	13,000	18,530	18,000	38%	-3%	15,000	15,000
2690000	PUBLIC HEARING NOTICE FEES	250	350	550	550	350	550	0%	57%	550	550
2700000	OUTDOOR DINING PERMIT	5,000	8,895	8,500	8,500	5,300	4,000	-53%	-25%	4,000	4,000
2740000	LAND DISTURBANCE PERMIT	10,650	4,050	0	0	1,050	0	0%	-100%	0	0
2750000	CONDO PLAT/BOUNDARY ADJUSTMENTS	1,550	855	900	900	870	900	0%	3%	900	900
2760000	DOMESTIC FOWL PERMITS	200	200	0	0	50	50	100%	0%	50	50
2780000	DEGRADATION FEES	5,848	6,315	7,000	7,000	1,500	5,000	-29%	233%	6,000	7,000
TOTAL LICENSES PERMITS FEES		1,582,846	1,768,424	1,901,160	1,901,160	2,123,643	3,184,590	68%	50%	3,393,284	3,116,717
<u>UTILITIES</u>											
3010000	ELECTRICAL UTILITIES	2,750,215	2,792,032	2,791,200	2,791,200	2,786,638	2,802,384	0%	1%	2,895,560	3,047,445
3020000	GAS UTILITIES	847,509	811,152	850,000	700,000	624,353	730,000	-14%	17%	751,778	786,614
3030000	WATER UTILITIES	314,708	312,802	318,000	318,000	340,090	318,241	0%	-6%	328,662	345,608
3040000	TELEPHONE UTILITIES	1,540,517	1,518,856	1,638,600	1,638,600	1,465,877	1,473,206	-10%	0%	1,514,355	1,585,668
TOTAL UTILITIES		5,452,949	5,434,842	5,597,800	5,447,800	5,216,958	5,323,831	-5%	2%	5,490,355	5,765,335
<u>SALES TAX</u>											
3500000	CITY SALES TAX	2,647,827	2,664,118	2,836,100	2,836,100	2,888,368	3,029,898	7%	5%	3,274,781	3,692,725
3500014	FIRE SALES TAX*	0	744,481	776,400	776,400	799,653	823,643	6%	3%	872,457	963,001
3500025	LOCAL OPTION SALES TAX	643,165	668,865	745,000	745,000	680,176	686,978	-8%	1%	717,953	789,502
TOTAL SALES TAX		3,290,992	4,077,464	4,357,500	4,357,500	4,368,197	4,540,519	4%	4%	4,865,191	5,445,228
<u>INTERGOVERNMENTAL</u>											
3510000	CITY SALES TAX-AUTOS	121,173	131,698	123,000	123,000	141,520	135,000	10%	-5%	136,000	137,000
3520000	VEHICLE FEE INCREASE	67,300	70,077	66,000	66,000	73,431	71,000	8%	-3%	72,000	73,000
3530000	GASOLINE TAX	411,273	425,485	438,300	438,300	424,068	425,000	-3%	0%	425,000	425,000
3540000	CIGARETTE TAX	100,488	100,488	100,500	100,500	100,488	100,500	0%	0%	100,500	100,500
3580000	FEDERAL GRANT	111,269	34,478	5,000	5,000	34,478	5,000	0%	-85%	5,000	5,000
3580001	STATE GRANT	0	10,000	5,000	5,702	0	5,000	0%	100%	5,000	5,000
3580002	OTHER GRANTS	49,876	47,742	24,800	26,800	28,273	47,350	91%	67%	173,000	173,700
3590000	SCHOOL DISTRICT REIMB. - SRO	131,148	137,015	140,800	140,800	155,064	157,350	12%	1%	161,500	164,500
3600000	ST.LOUIS COUNTY REIMB/POLICE ACADEMY	133,277	82,059	89,000	89,000	96,735	99,000	11%	2%	102,500	105,000
3650000	INCLUSION COORDINATOR REIMB.	0	0	0	0	0	40,000	100%	100%	40,000	40,000
TOTAL INTERGOVERNMENTAL		1,125,804	1,039,042	992,400	995,102	1,054,057	1,085,200	9%	3%	1,220,500	1,228,700
<u>SHAW PARK AQUATICS</u>											
4010000	SPAC-FAMILY RES SEASON PASS	81,137	79,093	102,300	102,300	84,000	84,000	-18%	0%	86,000	88,000
4020000	SPAC-ADULT RES SEASON PASS	10,720	8,369	14,430	14,430	10,720	11,000	-24%	3%	11,400	11,400
4020001	SPAC-CORPORATE RES SEASON PASS	63,483	61,515	72,750	72,750	68,875	68,875	-5%	0%	68,875	68,875
4020002	SPAC-SENIOR RES SEASON PASS	6,151	7,431	6,540	6,540	6,540	6,590	1%	1%	6,590	6,590
4030000	SPAC-YOUTH RES SEASON PASS	1,802	2,108	3,600	3,600	2,870	2,870	-20%	0%	2,870	2,870
4030010	SPAC-FAMILY NR SEASON PASS	29,966	33,244	35,900	35,900	33,600	33,600	-6%	0%	33,600	33,600
4030020	SPAC-ADULT NR SEASON PASS	12,927	12,610	17,130	17,130	14,850	14,900	-13%	0%	14,950	14,950
4030030	SPAC-SENIOR NR SEASON PASS	2,277	3,201	2,890	2,890	2,890	2,890	0%	0%	2,940	2,940
4030040	SPAC-YOUTH NR SEASON PASS	1,329	1,134	1,500	1,500	0	0	-100%	0%	0	0
4040000	SPAC-ADMISSIONS	47,402	51,780	58,000	58,000	54,850	54,850	-5%	0%	54,850	54,850

*The Fire Sales Tax went into effect October 1, 2015.

(continued)

GENERAL FUND REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
SHAW PARK AQUATICS (Continued)										
4040001 SPAC-RENTALS	33,547	33,294	38,920	38,920	36,920	39,920	3%	8%	39,920	39,920
4040002 SPAC-PROGRAMS	25,771	26,514	31,890	31,890	31,270	31,270	-2%	0%	31,270	31,270
4050000 SHAW PARK POOL-CONCESSIONS	0	0	0	68,672	72,000	73,000	100%	1%	74,000	75,000
4060000 SPAC-LOCKERS & MISC.	362	195	780	780	300	300	-62%	0%	300	300
TOTAL SHAW PARK AQUATICS	316,874	320,488	386,630	455,302	419,685	424,065	10%	1%	427,565	430,565
SHAW PARK ICE RINK										
4070000 SPIR-FAMILY RES SEASON PASSES	4,323	4,541	3,480	3,480	3,080	3,580	3%	16%	3,690	3,710
4080000 SPIR-ADULT RES SEASON PASSES	295	251	280	280	208	310	11%	49%	363	427
4080001 SPIR-SENIOR RES SEASON PASSES	150	210	120	120	177	189	58%	7%	199	209
4090000 SPIR-FAMILY RES SEASON PASSES	427	272	420	420	410	492	17%	20%	569	646
4090010 SPIR-CORPORATE NR SEASON PASSES	1,780	2,309	2,850	2,850	3,041	2,990	5%	-2%	3,175	3,360
4090020 SPIR-FAMILY NR SEASON PASSES	665	753	1,060	1,060	1,169	1,100	4%	-6%	1,140	1,180
4090030 SPIR-ADULT NR SEASON PASSES	80	115	140	140	140	160	14%	14%	180	200
4090040 SPIR-SENIOR NR SEASON PASSES	43	30	30	30	40	40	33%	0%	50	60
4100000 SPIR-ADMISSIONS	39,194	49,120	45,000	51,500	51,589	49,000	9%	-5%	49,000	49,000
4100001 SPIR-RINK RENTALS	50,485	54,185	55,480	55,480	53,332	63,240	14%	19%	60,540	60,540
4100002 SPIR-SKATE RENTAL	8,878	8,086	8,400	8,400	7,620	8,400	0%	10%	8,500	8,600
4100003 SPIR-SKATING PROGRAMS	8,388	9,957	9,670	9,670	10,144	9,690	0%	-4%	9,790	9,890
4120000 SPIR-MISC.	256	207	230	230	600	600	161%	0%	600	600
TOTAL SHAW PARK ICE RINK	114,964	130,036	127,160	133,660	131,550	139,791	10%	6%	137,796	138,422
SHAW PARK TENNIS										
4140000 SPTC-FAMILY RES SEASON PASSES	5,758	5,302	6,120	6,120	5,586	5,715	-7%	2%	5,844	5,973
4150000 SPTC-ADULT RES SEASON PASSES	1,497	1,119	1,670	1,670	1,902	1,982	19%	4%	2,052	2,062
4150001 SPTC-SENIORS RES SEASON PASSES	689	681	440	440	490	550	25%	12%	610	670
4150002 TENNIS/CORP. ADULT	2,008	2,439	3,260	3,260	2,497	2,604	-20%	4%	2,784	2,874
4160000 SPTC-STUDENT PASSES	287	225	400	400	400	440	10%	10%	480	480
4160010 SPTC-FAMILY NR SEASON PASS	1,717	1,605	2,500	2,500	2,383	2,543	2%	7%	2,703	2,863
4160020 SPTC-ADULT NR SEASON PASS	1,899	1,424	2,800	2,800	2,690	2,820	1%	5%	2,950	3,096
4160030 SPTC-SENIOR NR SEASON PASS	577	525	560	560	624	719	28%	15%	814	829
4160040 SPTC-YOUTH NR SEASON PASS	708	514	990	990	990	990	0%	0%	990	990
4170000 SPTC-ADMISSIONS	6,666	4,321	7,850	7,850	7,105	7,255	-8%	2%	7,405	7,555
4170001 SPTC-COURT RENTALS	3,794	4,560	4,300	4,300	4,300	4,420	3%	3%	4,530	4,640
4170002 SPTC-TENNIS PROGRAMS	30,436	25,129	34,000	34,000	34,000	36,000	6%	6%	38,000	40,000
4180000 TENNIS CENTER SALES	13,898	0	0	0	0	0	0%	0%	0	0
TOTAL SHAW PARK TENNIS	69,934	47,844	64,890	64,890	62,967	66,038	2%	5%	69,162	72,032
PARKS MISC. REVENUE										
4200000 SHAW PARK CONCESSIONS	1,962	0	4,000	4,000	0	0	-100%	0%	0	0
4210000 VENDING MACHINE	1,619	1,298	1,800	1,800	1,300	1,350	-25%	4%	1,400	1,450
4220000 HANLEY HOUSE ADMISSIONS	8,784	2,722	8,040	8,040	7,700	7,700	-4%	0%	7,700	7,700
4290000 SHELTER/RENTALS	21,364	40,031	40,550	40,550	40,800	40,800	1%	0%	41,800	41,800
4310000 SPECIAL EVENTS	39,159	36,783	33,700	33,700	26,502	28,800	-15%	9%	29,300	30,300
4330000 RENTAL INCOME	77,284	90,075	90,000	90,000	90,000	90,000	0%	0%	90,000	90,000
4360000 DOG PARK PASSES	7,560	19,117	12,800	20,800	18,400	18,400	44%	0%	18,400	18,400
TOTAL PARKS MISC. REVENUE	157,732	190,026	190,890	198,890	184,702	187,050	-2%	1%	188,600	189,650

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GENERAL FUND REVENUE		FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
SPORTS PROGRAMS											
4420000	BALLFIELD COMPLEX-RENTALS	14,338	16,833	15,820	15,820	16,200	16,200	2%	0%	16,590	16,555
4440100	FITNESS	91,386	69,174	68,680	68,680	65,860	66,000	-4%	0%	66,000	66,000
4440102	LEAGUES - ADULT	67,052	60,259	68,560	68,560	60,035	62,660	-9%	4%	63,170	63,180
4440110	LEAGUES - YOUTH	170,930	155,761	148,600	148,600	154,600	158,220	6%	2%	161,880	165,480
4440112	INSTRUCTIONAL - SPORTS CAMPS	34,874	34,466	33,960	33,960	33,590	35,370	4%	5%	35,550	35,730
TOTAL SPORTS PROGRAMS		378,580	336,493	335,620	335,620	330,285	338,450	1%	2%	343,190	346,945
FINES											
4500000	ACCIDENT REPORT CHARGES	1,619	0	1,600	1,600	1,386	1,600	0%	15%	1,600	1,600
4500001	FIRE/EMS - REPORT CHARGES	221	284	200	200	299	200	0%	-33%	200	200
4520000	PRIVATE SUBDIVISION FEES	12,232	12,510	19,680	19,680	19,600	25,000	27%	28%	25,200	25,400
4540000	FONTBONNE FIRE PROTECTION	10,000	10,000	10,000	10,000	10,000	10,000	0%	0%	10,000	10,000
4560000	CONCORDIA FIRE PROTECTION	19,718	20,310	20,000	20,000	20,920	20,000	0%	-4%	20,000	20,000
4570000	WASHINGTON UNIV. FIRE PROTECTION	254,460	259,548	267,260	267,260	267,260	272,610	2%	2%	278,067	283,642
4640000	VALET PARKING PERMITS	34,700	25,000	25,000	25,000	25,200	25,000	0%	-1%	25,000	25,000
5010000	FINES-PARKING	427,758	528,345	510,000	510,000	528,376	610,000	20%	15%	610,000	610,000
5020000	FINES-MUNICIPAL COURT	535,431	315,527	405,000	405,000	287,792	300,000	-26%	4%	300,000	300,000
5050000	C-V-C FEES	2,017	1,018	2,000	2,000	936	2,000	0%	114%	2,000	2,000
5060000	FALSE ALARMS	1,650	50	2,000	2,000	4,450	2,000	0%	-55%	2,000	2,000
5060001	FALSE ALARMS - FIRE DEPARTMENT	3,900	11,250	6,000	6,000	8,350	6,000	0%	-28%	6,000	6,000
5070000	COURT FEES	55,104	33,033	45,000	45,000	30,355	32,000	-29%	5%	32,000	32,000
5070010	(IPCF) I PAY CONVENIENCE FEES	0	1,988	0	0	1,990	2,000	100%	1%	2,000	2,000
5070011	CONVENIENCE FEE FOR PARKING	4,650	10,782	10,000	10,000	10,962	10,000	0%	-9%	10,000	10,000
5080000	LAW ENFORCEMENT TRAINING	9,171	5,502	7,000	7,000	5,060	5,000	-29%	-1%	5,000	5,000
5120000	REIMBURSEMENT POLICE COST	6,420	4,752	5,000	5,000	4,249	5,000	0%	18%	5,000	5,000
TOTAL FINES		1,379,051	1,239,899	1,335,740	1,335,740	1,227,185	1,328,410	-1%	8%	1,334,067	1,339,842
PARKING											
2500001	BONHOMME GARAGE	327,831	356,953	300,000	300,000	389,761	365,000	22%	-6%	370,000	385,000
2510002	PARKING STRUCTURE-STL CO/SHAW PARK	29,752	38,951	32,000	32,000	41,676	33,000	3%	-21%	33,000	33,000
2550001	ST.L COUNTY REIMB.-BONHOMME GARAGE	118,562	177,197	82,000	82,000	91,400	99,600	21%	9%	87,700	87,600
5630000	120 NORTH MERAMEC	49,193	24,343	31,000	31,000	29,285	14,400	-54%	-51%	21,120	28,800
5640000	HANLEY & CARONDELET LOT	4,540	3,605	4,400	4,400	0	0	-100%	0%	0	0
5650000	HANLEY & WYDOWN	12,673	8,435	12,000	12,000	11,190	12,750	6%	14%	12,750	12,750
5670000	10-22 NORTH BRENTWOOD	21,477	16,541	26,000	26,000	17,785	19,000	-27%	7%	19,000	19,000
5710000	7600 WYDOWN LOT	8,437	6,090	10,000	10,000	8,270	9,500	-5%	15%	9,500	9,500
5720000	FORSYTH/BRENTWOOD	12,122	13,013	14,500	14,500	12,000	12,000	-17%	0%	12,000	12,000
5750000	RENTAL OF PARKING METERS	77,680	146,020	100,000	175,000	230,490	115,000	15%	-50%	85,000	70,000
5760000	PARKING METERS REVENUE	978,363	974,566	1,195,000	995,000	965,255	1,165,255	-2%	21%	1,176,908	1,188,677
5760001	SO. CENTRAL/COUNTY LOT	107,567	118,320	120,000	120,000	119,000	120,000	0%	1%	120,000	120,000
5770000	FORSYTH/WASHINGTON UNIVERSITY	22,050	22,050	22,050	22,050	22,050	22,050	0%	0%	22,050	22,050
5780000	NORTH MERAMEC LOT	20,226	22,824	22,000	22,000	19,587	22,000	0%	12%	22,000	22,000
TOTAL PARKING		1,790,473	1,928,908	1,970,950	1,845,950	1,957,749	2,009,555	2%	3%	1,991,028	2,010,377

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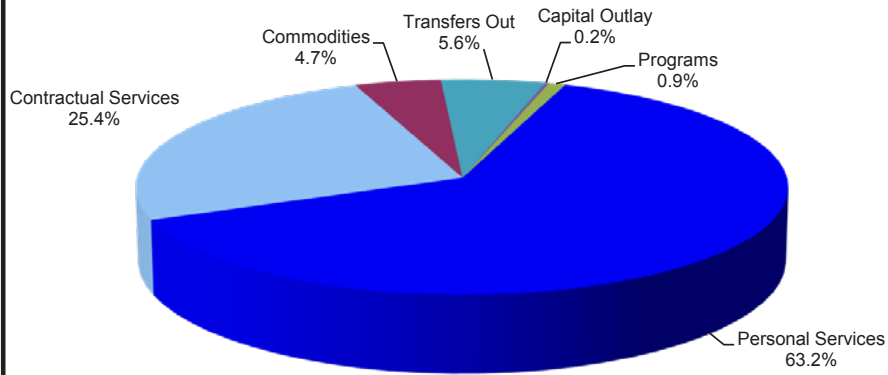
GENERAL FUND REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
MISCELLANEOUS										
7030000 GAIN/LOSS ON SALE OF ASSETS	1,562	547	100	100	73	100	0%	37%	100	100
7060000 ZONING BOOKS, MAPS, & XEROX COPIES	1,641	3,287	2,000	2,000	1,991	2,000	0%	0%	2,000	2,000
7070000 OTHER INCOME	23,517	98,045	35,000	52,194	135,000	102,000	191%	-24%	75,000	75,000
7070002 TRANSIT PASS REIMBURSEMENT	1,172	1,624	1,200	1,200	1,472	1,200	0%	-18%	1,200	1,200
7070227 OTHER INCOME - 227 S CENTRAL	0	2,000	0	0	12,000	12,000	100%	0%	0	0
7080001 P.O.S.T.	9,168	0	4,200	4,200	2,915	3,000	-29%	3%	3,000	3,000
7100000 INTEREST ON INVESTMENTS	91,501	103,894	109,350	109,350	125,725	142,024	30%	13%	134,988	141,698
7110000 TREE CALIPER	9,660	40,380	10,000	10,000	10,000	10,000	0%	0%	10,000	10,000
7140000 DOMESTIC PARTNER REGISTRY	0	50	0	0	100	0	0%	-100%	0	0
7250000 AMBULANCE CHARGES	469,936	525,786	488,300	488,300	494,000	510,000	4%	3%	515,000	520,000
7270000 SPECIAL EVENT STANDBY	0	622	1,500	1,500	600	600	-60%	0%	600	600
7290000 FARMERS MARKET	0	250	0	0	0	0	0%	0%	0	0
7300000 REIMB. - CITY RELATED EXPENSES	0	0	1,000	1,000	0	1,000	0%	100%	1,000	1,000
7320000 EVENTS - SPONSORSHIP	11,025	11,500	18,700	18,700	12,375	11,200	-40%	-9%	11,200	11,200
7320001 EVENT TICKET SALES	0	21,772	18,000	18,000	14,974	15,000	-17%	0%	15,500	16,000
7330000 VEST PARTNERSHIP	1,868	2,647	11,600	11,600	11,600	3,200	-72%	-72%	4,000	2,400
7340000 RCCEEG - REIMB./POLICE OFFICER	52,755	156,063	157,000	157,000	160,550	165,250	5%	3%	169,250	174,000
7360000 REIMBURSEMENTS - CITY LOSSES	33,446	4,072	4,000	4,000	784	4,000	0%	410%	4,000	4,000
TOTAL MISCELLANEOUS	707,251	972,539	861,950	879,144	984,159	982,574	14%	0%	946,838	962,198
TOTAL REVENUE	21,952,104	23,054,831	24,149,790	24,102,858	23,571,283	25,720,113	7%	9%	26,274,076	27,117,459
TRANSFERS IN										
9250000 TRANSFER FROM SPECIAL BUS. DISTRICT	65,614	362,476	474,194	474,194	474,194	424,952	-10%	-10%	433,975	444,336
9600000 TRANSFER FROM CAPITAL IMPROV. FUND	1,034,154	1,138,508	1,156,349	1,156,349	1,147,932	1,033,685	-11%	-10%	1,078,580	1,091,200
TOTAL TRANSFERS IN	1,099,768	1,500,984	1,630,543	1,630,543	1,622,126	1,458,637	-11%	-10%	1,512,555	1,535,536
TOTAL REVENUE & TRANSFERS IN	\$23,051,872	\$24,555,815	\$25,780,333	\$25,733,401	\$25,193,409	\$27,178,750	5%	8%	\$27,786,631	\$28,652,995



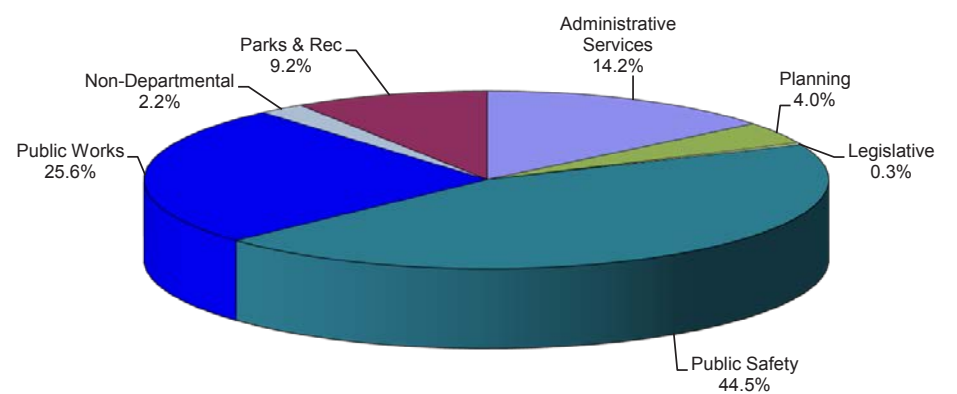
GENERAL FUND EXPENDITURES SUMMARY - BY CATEGORY

GENERAL FUND EXPENDITURES BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$14,730,249	\$15,280,265	\$16,143,144	\$15,822,575	\$15,752,927	\$17,001,500	5%	8%	\$17,624,355	\$18,697,638
CONTRACTUAL SERVICES	5,766,923	5,997,309	6,426,142	6,541,238	6,390,842	6,839,329	6%	7%	6,956,608	6,853,790
COMMODITIES	1,075,268	1,163,755	1,298,088	1,233,786	1,197,720	1,246,387	-4%	4%	1,326,911	1,391,948
PROGRAMS	138,296	147,419	197,978	167,978	141,117	241,264	22%	71%	252,018	252,178
CAPITAL OUTLAY	88,009	141,794	95,492	115,392	123,813	58,500	-39%	-53%	110,800	62,000
TOTAL EXPENDITURES	21,798,744	22,730,542	24,160,844	23,880,969	23,606,419	25,386,980	5%	8%	26,270,691	27,257,554
TRANSFERS OUT	1,361,107	1,814,491	1,613,160	1,613,160	1,604,743	1,507,068	-7%	-6%	1,474,745	1,493,240
TOTAL EXPENDITURES & TRANSFERS OUT	\$23,159,851	\$24,545,033	\$25,774,004	\$25,494,129	\$25,211,162	\$26,894,048	4%	7%	\$27,745,436	\$28,750,794

FY 2017 GENERAL FUND EXPENDITURES BY CATEGORY



FY 2017 GENERAL FUND EXPENDITURES BY DEPARTMENT





GENERAL FUND EXPENDITURES SUMMARY - BY PROGRAM

GENERAL FUND EXPENDITURES PROGRAM	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
MAYOR, BOARD OF ALDERMAN	\$71,587	\$85,708	\$97,342	\$97,342	\$75,612	\$87,830	-10%	16%	\$96,965	\$96,540
CITY MANAGER	674,420	634,884	544,823	543,547	599,930	613,019	13%	2%	613,310	638,722
ECONOMIC DEVELOPMENT	0	236,255	352,774	349,095	348,631	259,638	-26%	-26%	271,251	280,065
EVENTS	0	248,654	327,257	295,460	264,419	355,958	9%	35%	369,414	371,907
FINANCE	626,322	683,141	807,649	797,390	780,432	810,504	0%	4%	786,802	813,983
HUMAN RESOURCES	208,305	255,254	244,323	243,731	238,492	249,299	2%	5%	263,890	307,121
INFORMATION TECHNOLOGY	868,011	919,301	1,185,603	1,114,344	1,064,155	1,165,882	-2%	10%	1,241,782	1,197,221
MUNICIPAL COURT	259,999	295,870	314,840	341,836	318,368	353,594	12%	11%	363,408	373,769
PLANNING & DEVELOPMENT	794,114	864,962	955,941	1,002,147	974,357	1,088,073	14%	12%	1,023,157	1,049,943
POLICE	5,831,953	5,986,690	6,166,660	6,051,365	6,046,014	6,543,986	6%	8%	6,842,462	7,106,331
PARKING CONTROL	214,019	214,958	216,020	215,453	216,356	240,681	11%	11%	245,914	258,323
FIRE	4,511,233	4,873,362	4,915,406	4,948,306	4,935,294	5,180,238	5%	5%	5,384,899	5,925,758
ENGINEERING	2,424,890	2,390,480	2,604,548	2,574,264	2,571,880	2,610,319	0%	1%	2,682,236	2,754,951
STREET MAINTENANCE	1,390,642	1,542,911	1,634,604	1,477,089	1,449,898	1,638,062	0%	13%	1,662,982	1,711,181
BUILDING MAINTENANCE	628,710	752,643	676,556	683,090	638,301	737,140	9%	15%	835,064	847,460
FLEET MAINTENANCE	581,853	532,156	679,588	588,417	580,864	640,797	-6%	10%	688,783	712,931
PARKING OPERATIONS & MAINTENANCE	657,990	680,874	770,468	815,865	812,470	880,304	14%	8%	754,649	566,239
STREET LIGHTING	298,119	301,589	334,411	355,114	352,232	384,937	15%	9%	400,864	417,563
P&R ADMINISTRATION	725,523	663,566	579,226	587,567	575,614	666,512	15%	16%	698,603	723,823
SHAW PARK AQUATIC CENTER	279,665	270,840	272,113	348,616	352,537	363,273	34%	3%	382,370	396,046
ICE RINK	106,775	97,377	132,134	111,634	112,793	117,573	-11%	4%	128,930	104,475
TENNIS CENTER	42,702	29,143	29,830	22,330	23,850	22,860	-23%	-4%	22,870	22,880
SPORTS PROGRAMS	214,500	185,943	201,605	188,774	185,742	180,603	-10%	-3%	185,238	189,503
PARK OPERATIONS	949,532	947,387	979,262	990,464	994,543	1,062,903	9%	7%	1,236,284	1,282,845
CLAYTON CENTURY FOUNDATION	46,331	44,676	52,715	52,583	48,736	53,343	1%	9%	55,817	57,987
INSURANCE	431,872	414,617	482,631	482,631	433,967	474,527	-2%	9%	507,492	543,227
TOTAL EXPENDITURES	22,839,066	24,153,241	25,558,329	25,278,454	24,995,487	26,781,855	5%	7%	27,745,436	28,750,794
TRANSFERS OUT*										
TRANSFER TO DEBT SERVICE	320,785	391,792	215,675	215,675	215,675	112,193	-48%	-48%	0	0
TOTAL TRANSFERS OUT	320,785	391,792	215,675	215,675	215,675	112,193	-48%	-48%	0	0
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT	\$23,159,851	\$24,545,033	\$25,774,004	\$25,494,129	\$25,211,162	\$26,894,048	4%	7%	\$27,745,436	\$28,750,794

* Transfers out to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are included in departmental expenditures in this schedule.



GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
FULL-TIME	\$9,728,238	\$10,006,257	\$10,638,017	\$10,512,868	\$10,465,393	\$11,278,748	6%	8%	\$11,726,753	\$12,388,352
OVERTIME & HOLIDAY PAY	592,201	732,635	550,389	571,388	583,456	696,740	27%	19%	623,612	646,966
PART-TIME	430,053	391,911	532,866	374,681	324,724	351,854	-34%	8%	360,650	369,667
MISCELLANEOUS	37,237	39,591	35,852	35,852	34,518	34,747	-3%	1%	35,442	36,151
CAR ALLOWANCE	7,823	7,823	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
FICA	792,409	817,454	905,927	887,247	834,803	952,056	5%	14%	978,228	1,032,211
DEFERRED COMPENSATION	23,939	28,754	27,500	27,500	27,500	27,500	0%	0%	27,500	27,500
PENSION PLAN	1,423,277	1,350,674	1,473,780	1,453,382	1,454,853	1,576,541	7%	8%	1,639,544	1,735,696
GROUP LIFE INSURANCE PREMIUM	36,105	32,003	39,716	39,794	42,182	42,331	7%	0%	42,973	44,620
DENTAL HEALTH INSURANCE	128,340	110,092	107,709	107,978	103,895	109,188	1%	5%	112,075	118,572
EMPLOYEE HEALTHCARE	1,124,563	1,291,671	1,318,077	1,301,040	1,358,743	1,386,696	5%	2%	1,492,331	1,655,202
REIMB-HRA DEDUCTIBLE	50,939	51,076	56,215	56,310	56,222	55,094	-2%	-2%	54,756	55,797
WORKERS' COMPENSATION	355,124	420,324	449,295	446,734	458,838	482,205	7%	5%	522,691	579,104
TOTAL PERSONAL SERVICES	14,730,249	15,280,265	16,143,144	15,822,575	15,752,927	17,001,500	5%	8%	17,624,355	18,697,638
CONTRACTUAL SERVICES										
LEGAL EXPENSES	114,256	161,757	116,500	116,500	173,000	147,000	26%	-15%	152,000	152,000
PROFESSIONAL SERVICES	73,445	151,545	215,850	256,850	239,396	192,700	-11%	-20%	105,050	139,075
MEDICAL SERVICES	23,346	19,382	37,910	38,510	36,350	32,000	-16%	-12%	38,350	41,922
MISC. OUTSIDE PERSONAL SERVICES	19,835	3,988	16,100	16,100	6,500	8,900	-45%	37%	8,900	9,900
POSTAGE	37,966	35,304	46,351	45,851	43,475	43,966	-5%	1%	47,850	48,699
TRAVEL AND TRAINING	98,087	142,864	184,762	181,262	172,468	221,860	20%	29%	231,576	209,726
ADVERTISING	11,189	22,950	40,100	39,400	36,800	41,500	3%	13%	37,350	37,425
PRINTING & PHOTOGRAPHY	41,178	38,015	56,950	56,850	53,870	56,418	-1%	5%	60,372	60,883
TELEPHONE	130,673	116,245	124,162	124,162	128,495	131,040	6%	2%	136,837	124,864
PUBLICATIONS	9,437	8,844	7,850	7,850	8,400	8,900	13%	6%	9,050	9,250
UTILITIES	589,820	650,807	593,969	596,269	574,662	635,916	7%	11%	755,881	785,816
MAINTENANCE & REPAIRS	385,155	409,192	523,110	437,910	422,264	491,399	-6%	16%	470,268	447,233
RENTALS	35,804	48,981	33,835	33,835	34,400	35,620	5%	4%	35,630	35,740
TRASH & RECYCLING	1,786,113	1,819,750	1,860,067	1,860,067	1,859,167	1,888,857	2%	2%	1,926,134	1,969,115
DUES & MEMBERSHIPS	25,856	33,587	38,679	38,679	37,539	41,560	7%	11%	41,113	39,733
EDUCATION BENEFITS	11,587	14,642	22,000	22,000	17,900	20,000	-9%	12%	22,000	22,000
BANKING & CREDIT CARD FEES	98,824	114,589	114,630	114,630	123,580	129,865	13%	5%	135,690	141,766
CONTRACTUAL SERVICES	1,280,819	1,231,975	1,434,557	1,578,559	1,497,351	1,730,493	21%	16%	1,860,227	1,862,016
PARKING STRUCTURES	451,597	471,275	489,129	506,323	504,258	519,808	6%	3%	387,838	186,400
CONTRIBUTION TO CRSWC	123,064	100,000	0	0	0	0	0%	0%	0	0
INSURANCE	418,872	401,617	469,631	469,631	420,967	461,527	-2%	10%	494,492	530,227
TOTAL CONTRACTUAL SERVICES	5,766,923	5,997,309	6,426,142	6,541,238	6,390,842	6,839,329	6%	7%	6,956,608	6,853,790

(continued)



GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
COMMODITIES										
OFFICE SUPPLIES	53,000	71,102	72,980	72,980	73,253	74,498	2%	2%	78,073	80,137
PUBLICATIONS	0	121	1,635	1,635	4,074	1,055	-35%	-74%	1,085	1,090
CLOTHING & UNIFORMS	93,086	80,841	111,683	118,229	112,644	103,509	-7%	-8%	119,325	143,923
AGRICULTURAL SUPPLIES	24,645	52,446	57,900	50,200	50,200	51,080	-12%	2%	42,430	43,335
HARDWARE & HAND TOOLS	7,084	10,839	10,770	10,770	10,770	11,990	11%	11%	12,210	12,430
MEDICAL SUPPLIES	30,365	37,750	29,900	29,900	29,750	29,845	0%	0%	29,995	30,042
MEETINGS & RECEPTIONS	19,328	26,133	26,190	25,190	26,150	32,255	23%	23%	30,311	27,518
FOOD & BEVERAGE	16,095	53,827	13,820	46,220	46,220	47,430	243%	3%	48,740	49,250
SUPPLIES, EQUIPMENT & PARTS	784,274	792,088	927,310	837,762	805,836	854,910	-8%	6%	921,502	958,783
AWARDS & RECOGNITIONS	8,705	4,384	6,100	6,100	3,855	5,200	-15%	35%	6,000	6,000
FITNESS & LEAGUES	38,687	34,224	39,800	34,800	34,968	34,615	-13%	-1%	37,240	39,440
TOTAL COMMODITIES	1,075,268	1,163,755	1,298,088	1,233,786	1,197,720	1,246,387	-4%	4%	1,326,911	1,391,948
PROGRAMS										
EMPLOYEE RELATIONS	27,597	29,010	29,190	29,190	26,850	37,731	29%	41%	38,475	38,635
COMMUNITY EVENTS	110,699	118,409	168,788	138,788	114,267	203,533	21%	78%	213,543	213,543
TOTAL PROGRAMS	138,296	147,419	197,978	167,978	141,117	241,264	22%	71%	252,018	252,178
CAPITAL OUTLAY										
BUILDING STRUCTURES & IMPROV.	26,764	34,291	27,500	20,000	22,500	28,000	2%	24%	28,000	28,500
CAPITAL OUTLAY	53,432	107,503	40,842	32,242	38,163	20,000	-51%	-48%	66,400	25,000
SOFTWARE & OTHER EQUIPMENT	7,813	0	20,150	56,150	56,150	3,000	-85%	-95%	8,400	0
PARKING LOT RESURFACING	0	0	7,000	7,000	7,000	7,500	7%	7%	8,000	8,500
TOTAL CAPITAL OUTLAY	88,009	141,794	95,492	115,392	123,813	58,500	-39%	-53%	110,800	62,000
TOTAL EXPENDITURES	21,798,744	22,730,542	24,160,844	23,880,969	23,606,419	25,386,980	5%	8%	26,270,691	27,257,554
TRANSFERS OUT										
TRANSFER TO EQUIPMENT FUND	1,040,322	1,422,699	1,353,759	1,353,759	1,345,342	1,351,149	0%	0%	1,431,019	1,449,514
TRANSFER FOR INTERFUND ADVANCE	0	0	43,726	43,726	43,726	43,726	0%	0%	43,726	43,726
TRANSFER TO DEBT SERVICE FUNDS	320,785	391,792	215,675	215,675	215,675	112,193	-48%	-48%	0	0
TOTAL TRANSFERS OUT	1,361,107	1,814,491	1,613,160	1,613,160	1,604,743	1,507,068	-7%	-6%	1,474,745	1,493,240
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT	\$23,159,851	\$24,545,033	\$25,774,004	\$25,494,129	\$25,211,162	\$26,894,048	4%	7%	\$27,745,436	\$28,750,794



LEGISLATIVE

Mission

Clayton's mission is to foster a vital, balanced community composed of outstanding neighborhoods, quality businesses, commercial and government centers, premier educational institutions, and a healthy, natural environment through an open, accessible and fiscally-responsible government.

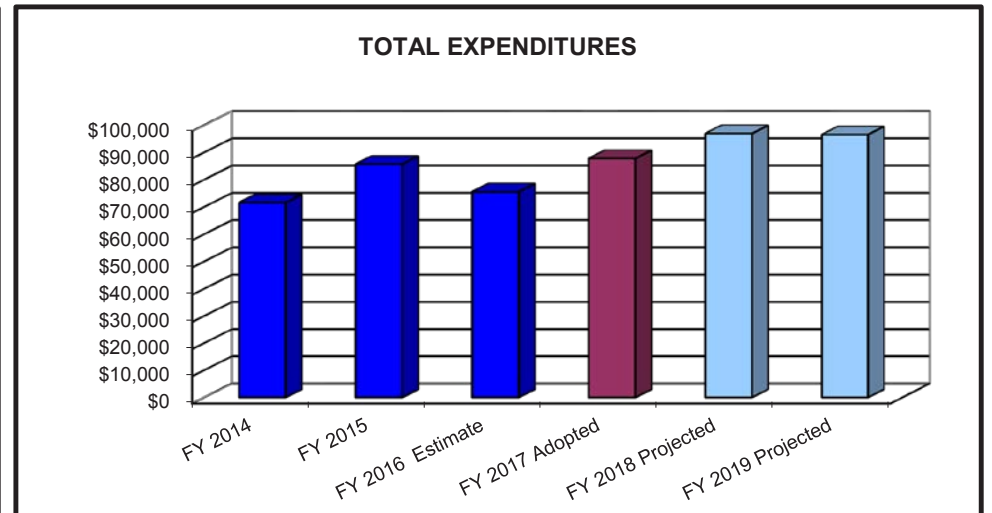
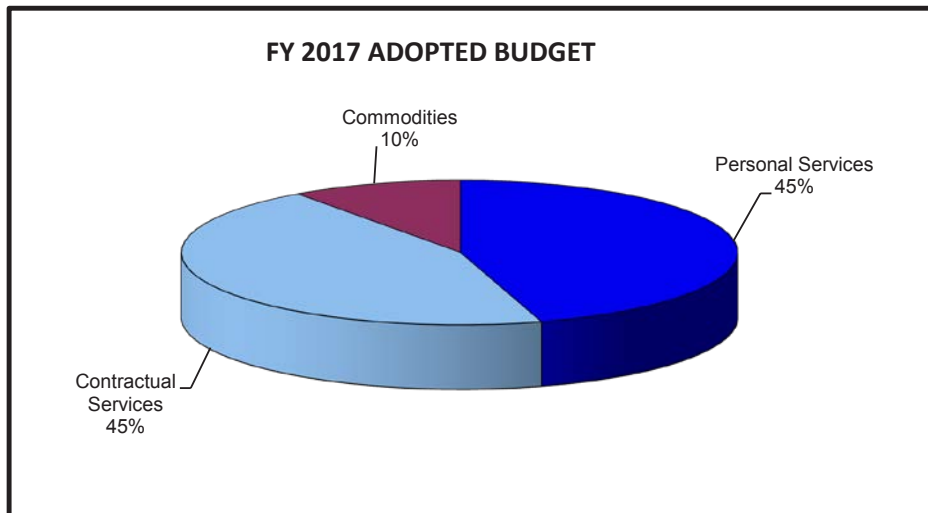
Description

The legislative powers of the City Government are vested in Clayton's elected officials, which include the Mayor, who is elected at-large for a three-year term, and six Aldermen, who are elected from the City's three wards on a staggered three-year term basis. The Mayor and Board of Aldermen represent Clayton's various constituencies in establishing municipal policies and priorities and are assisted by the City Administration and various advisory boards and commissions.



SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: LEGISLATIVE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1001				
LEGISLATIVE - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$27,787	\$30,550	\$44,784	\$44,784	\$31,932	\$39,803	-11%	25%	\$46,596	\$48,460
CONTRACTUAL SERVICES	35,299	42,814	43,573	43,573	37,437	39,307	-10%	5%	41,149	38,860
COMMODITIES	8,501	12,344	8,985	8,985	6,243	8,720	-3%	40%	9,220	9,220
TOTAL LEGISLATIVE	\$71,587	\$85,708	\$97,342	\$97,342	\$75,612	\$87,830	-10%	16%	\$96,965	\$96,540





10 GENERAL FUND - MAYOR & BOARD OF ALDERMEN

10X1001 MAYOR & BOARD OF ALDERMEN	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$25,607	\$28,000	\$41,400	\$41,400	\$29,450	\$36,400	-12%	24%	\$43,056	\$44,778
1040000 SPECIAL PAY	0	187	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	1,959	2,156	3,167	3,167	2,253	3,167	0%	41%	3,294	3,426
1180000 GROUP LIFE INSURANCE PREMIUM	141	124	149	149	144	149	0%	3%	152	155
1960000 WORKERS' COMPENSATION	79	83	68	68	85	87	28%	2%	94	101
TOTAL PERSONAL SERVICES	27,787	30,550	44,784	44,784	31,932	39,803	-11%	25%	46,596	48,460
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	5,573	15,525	13,500	13,500	10,560	13,600	1%	29%	13,650	13,650
2100000 POSTAGE	488	300	514	514	570	625	22%	10%	640	650
2130000 TRAVEL & TRAINING	2,923	2,933	4,700	4,700	3,000	3,500	-26%	17%	5,000	5,000
2150000 ADVERTISING	1,466	2,212	1,500	1,500	950	1,200	-20%	26%	1,250	1,275
2160000 PRINTING AND PHOTOGRAPY	1,949	951	700	700	700	725	4%	4%	750	750
2330000 TELEPHONE	4,915	4,616	5,005	5,005	4,428	4,500	-10%	2%	4,700	4,900
2370000 MAINTENANCE & REPAIR EQUIPMENT	490	138	119	119	0	122	3%	100%	124	0
2550000 DUES & MEMBERSHIPS	9,824	9,949	10,035	10,035	9,929	10,035	0%	1%	10,035	10,135
2700000 CONTRACTUAL SERVICES	7,671	6,190	7,500	7,500	7,300	5,000	-33%	-32%	5,000	2,500
TOTAL CONTRACTUAL SERVICES	35,299	42,814	43,573	43,573	37,437	39,307	-10%	5%	41,149	38,860
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	611	1,425	485	485	743	620	28%	-17%	620	620
3210000 MEETINGS & RECEPTIONS	6,292	10,076	5,500	5,500	4,500	6,100	11%	36%	6,100	6,100
3330000 AWARDS & MEMORIALS	1,599	843	3,000	3,000	1,000	2,000	-33%	100%	2,500	2,500
TOTAL COMMODITIES	8,501	12,344	8,985	8,985	6,243	8,720	-3%	40%	9,220	9,220
TOTAL 1001 EXPENDITURES	\$71,587	\$85,708	\$97,342	\$97,342	\$75,612	\$87,830	-10%	16%	\$96,965	\$96,540

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DEPARTMENT OF ADMINISTRATIVE SERVICES

Funded Staffing	2015	2016	2017
<u>City Manager's Office</u>			
City Manager	1	1	1
City Clerk	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
Total City Manager's Office	2.5	2.5	2.5
<u>Economic Development</u>			
Director of Economic Development	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
Total Economic Development	1.5	1.5	1.5
<u>Events</u>			
Events Specialist	1	1	1
Total Events	1	1	1
<u>Finance</u>			
Director of Finance & Administration	1	1	1
Assistant Finance Director	1	1	1
Senior Accountant	0	1	1
Accountant	2	2	2
Fiscal Specialist II	2	2	2
Total Finance	6	7*	7*
<u>Human Resources</u>			
Human Resources Manager	1	1	1
Administrative Specialist I	1	1	1
Total Human Resources	2	2	2
<u>Information Technology</u>			
IT Manager	1	1	1
Network Engineer	1	1	1
Applications Specialist	0.75	0.75	0.75
IT Support Specialist	1	1	1
Total Information Technology	3.75	3.75	3.75
<u>Municipal Court</u>			
Court Administrator	1	1	1
Court Assistant	1	1	1
Total Municipal Court	2	2	2
Total Administrative Services	18.75	19.75	19.75
*Temporary staffing increase due to a new financial system implementation and expected retirements.			

Mission

To provide professional leadership in the administration and execution of policies and objectives developed by the Board of Aldermen; assist the Board in achieving the goals and objectives set forth for the City of Clayton through the identification of priorities and establishment of management procedures that develop and effectively utilize City resources; encourage economic growth throughout the community by strengthening the City's competitive position and facilitating investments that build capacity, create jobs, generate economic opportunity and improve quality of life; and foster community pride in the City government through excellent customer service while providing timely, accurate and transparent financial information and planning, human resources, and technology support.

Programs

The Department of Administrative Services is divided into seven program areas: the City Manager's Office, Economic Development, Events, Finance, Municipal Court, Human Resources and Information Technology. Economic Development and Events are presented within Administrative Services beginning in FY 2015.

Description

City Manager's Office

Since 1957 the City of Clayton has operated under the Council-Manager form of government whereby the Mayor and Board of Aldermen appoint a full-time, professionally-trained municipal manager who is responsible for the day-to-day operations of the City's government. In addition to the City Manager, the City Clerk is appointed by the Mayor and Aldermen and serves as secretariat to the Board.

The City Manager is the Chief Executive and Administrative Officer of the City, with the responsibility of advising the City's elected officials on policy matters, appointing and supervising the employees of the City, recommending an annual budget, and enforcing all applicable laws and policies in accordance with direction provided by the Mayor and Board of Aldermen. The City Clerk maintains the official records of the City, coordinates the preparation of Board meeting agendas, and assists with other responsibilities as needed.

Economic Development & Events

The Economic Development program is responsible for strengthening and expanding Clayton's economy, including communications. The Events program is responsible for place-making by producing special events. These two programs often overlap when produced events highlight Clayton businesses.

Finance

The Finance program is responsible for the coordination and monitoring of all fiscal matters concerning the City. In particular, the program is responsible for collection of revenues and payment of expenditures; analyzing and monitoring investments; developing the annual operating budget; purchasing; providing the Board of Aldermen and City Manager with short- and long-term financial forecasts as well as advising both on the financial affairs of the City; advising the pension boards on financial matters; and preparation of the Comprehensive Annual Financial Report and coordinating an annual independent audit.

Municipal Court

Municipal Court is responsible for maintaining parking ticket data and court files; receiving and processing payment of parking violations, bonds and court fines; communicating with plaintiffs, plaintiff attorneys, the City's Prosecuting Attorney, and the Municipal Judge; distributing residential parking decals; and processing warrants.

Human Resources

Human Resources is responsible for administering various employee benefit programs provided by the City; assisting departments with hiring; payroll; and various employment reporting requirements.

Information Technology

Information Technology provides technology design and selection, technical support and training, systems management and administration, technology acquisition, the review and development of IT policies and procedures, and strategic planning services.

Goal

- Maintain a highly responsive government by providing excellent customer service, encouraging citizen participation, and increasing the dialogue with residential and commercial citizens.
- Enhance community sustainability by maintaining high property values and attracting strong businesses to locate in the City.
- Achieve commercial growth that enriches the City's quality of life and preserves the integrity of our residential neighborhoods.
- Recruit and maintain highly trained and professional staff to carry out day-to-day City services provided to the community.
- Maintain and grow a strong, diversified economic base that enriches the City's quality of life, preserves the integrity of its residential neighborhoods, and is consistent with the Comprehensive Plan.
- Efficiently and transparently align and allocate resources to responsibly manage public funds and debt; maintain and improve internal and external customer services; provide purchasing support to City departments; provide permit and licensing services; and provide timely and accurate financial reporting.
- Deliver prompt, courteous and efficient technology services to departments utilizing cost effective and reliable technology products to maintain excellent network capabilities.

Key Intended Outcomes

High Performing Government, Quality of Life, Economic Strength, General Awareness of Clayton and Employee Relations

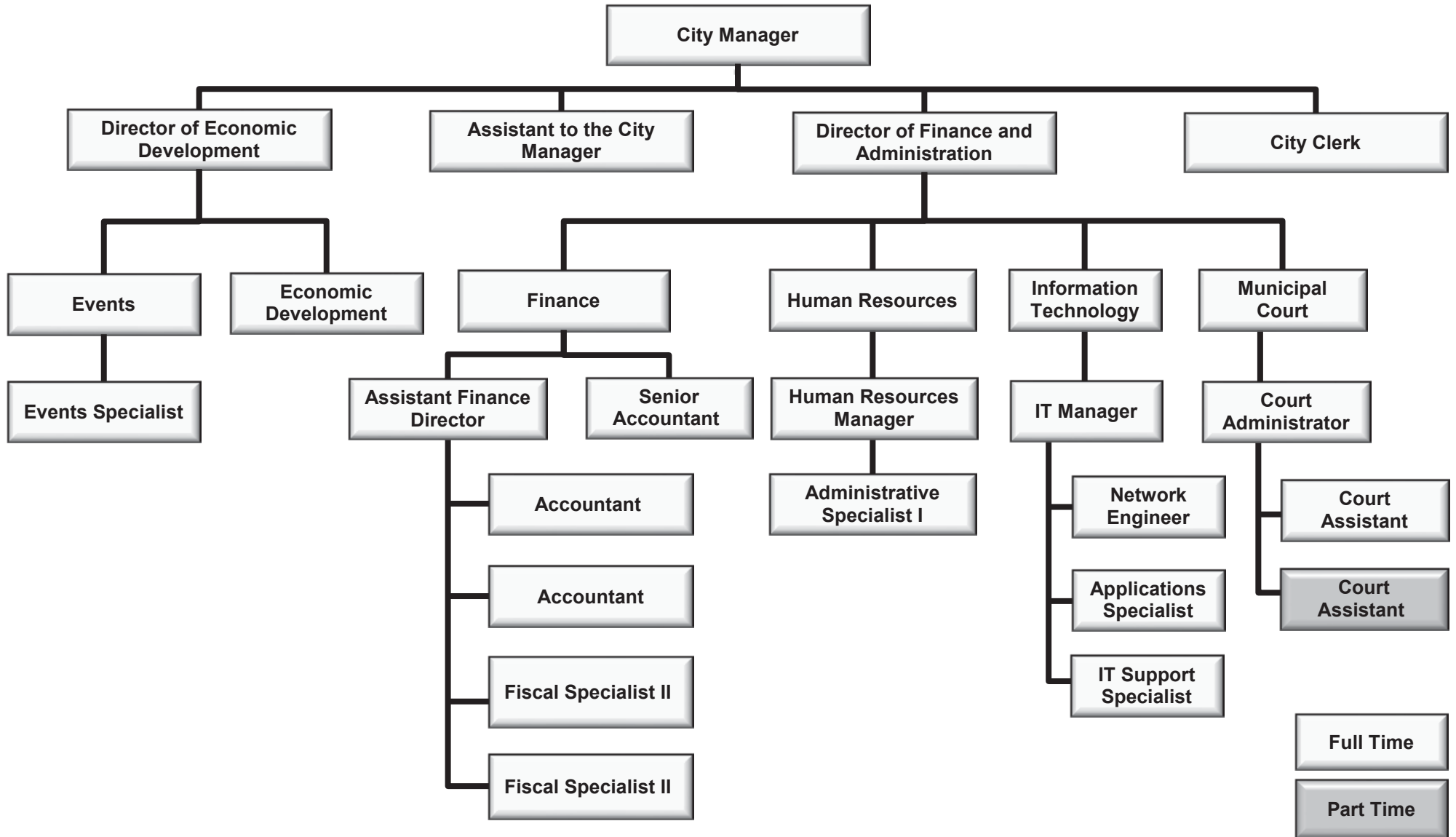
Performance Measures (by Fiscal Year):

Category	Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of businesses rating culture, dining and shopping environment as good or better	--	--	80%	88%	--	80%
	% of residents rating culture, dining and shopping environment as good or better	85%	80%	85%	83%	--	85%
	% of employees rating HR service as good or better	92%	93%	--	--	92%	--
	% of employees rating IT service as good or better	80%	92%	--	--	85%	--
	% of employees rating Finance service as good or better	85%	89%	--	--	87%	--
Financial	Sales tax per square foot of retail space	\$5.45	\$6.07	\$7.15	\$6.95	\$7.31	\$7.57
	Commercial property tax per square foot of office and retail space	\$0.34	\$0.38	\$0.46	\$0.43	\$0.49	\$0.50
	HR cost per employee	\$1,593	\$1,247	\$1,741	\$1,528	\$1,431	\$1,478
	IT cost per endpoint (desktops, laptops, tablets)	\$6,121	\$4,593	\$4,124	\$3,779	\$5,120	\$6,470
	Finance cost per \$1 million in operating expenditures	\$22,011	\$22,604	\$24,858	\$25,653	\$22,396	\$21,399
Process	Number of annual prospect or retention visits	45	40	45	50	45	45
	Annual City-wide rate of turnover (excluding retirement, disability or death)	< 5.00%	4.10%	<5.00%	4.24%	<5.00%	<5.00%
	Annual % IT system "up" time	99.99%	99.99%	99.99%	99.99%	99.99%	99.99%
	Annual # auditor adjusting entries	0	1	<2	1	<2	<2
	Annual \$ of auditor adjusting entries	<\$100,000	\$44,149	<\$100,000	\$665,914	<\$100,000	<\$100,000
People	Annual training hours per employee	28	33	25	31	26	26
	Employee Engagement Index	4.26	4.14	--	--	4.10	4.10

Find more information about these programs at <http://www.claytonmo.gov/Government/Departments.htm>.



City of Clayton Administrative Services Department





SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: ADMINISTRATIVE SERVICES

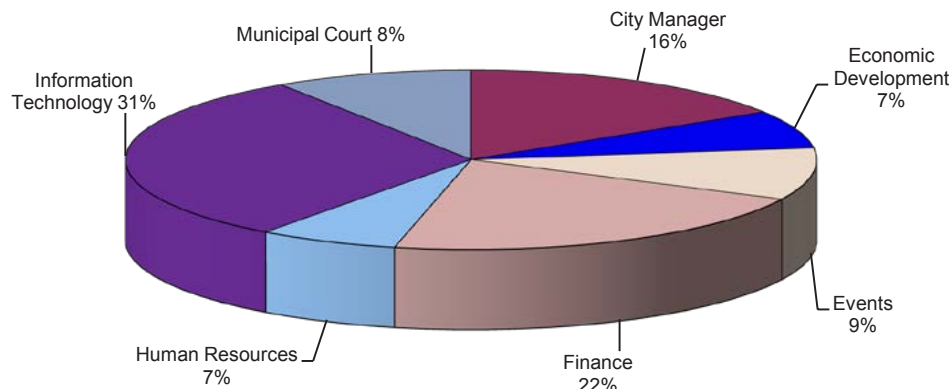
FUND: GENERAL

PROGRAM: ALL

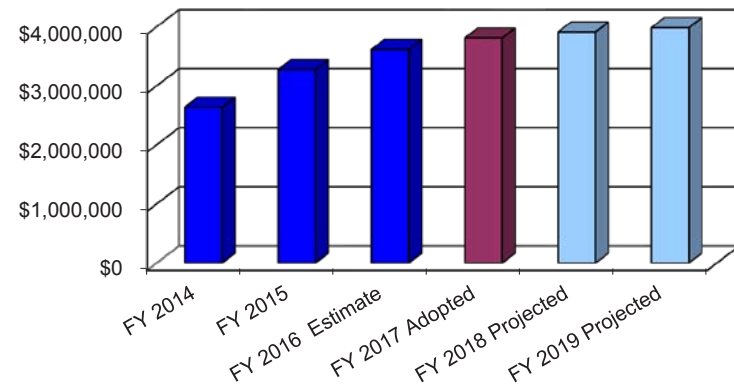
**PROGRAM ACCOUNTS:
1003-1007, 1101-1102
& 1510-1511**

ADMINISTRATIVE SERVICES - BY PROGRAM	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
CITY MANAGER	\$674,420	\$634,884	\$544,823	\$543,547	\$599,930	\$613,019	13%	2%	\$613,310	\$638,722
ECONOMIC DEVELOPMENT	0	236,255	352,774	349,095	348,631	259,638	-26%	-26%	271,251	280,065
EVENTS	0	248,654	327,257	295,460	264,419	355,958	9%	35%	369,414	371,907
FINANCE	626,322	683,141	807,649	797,390	780,432	810,504	0%	4%	786,802	813,983
HUMAN RESOURCES	208,305	255,254	244,323	243,731	238,492	249,299	2%	5%	263,890	307,121
INFORMATION TECHNOLOGY	868,011	919,301	1,185,603	1,114,344	1,064,155	1,165,882	-2%	10%	1,241,782	1,197,221
MUNICIPAL COURT	259,999	295,870	314,840	341,836	318,368	353,594	12%	11%	363,408	373,769
TOTAL ADMINISTRATIVE SERVICES	\$2,637,057	\$3,273,359	\$3,777,269	\$3,685,403	\$3,614,427	\$3,807,894	1%	5%	\$3,909,857	\$3,982,788

FY 2017 ADOPTED BUDGET



TOTAL ADMINISTRATIVE SERVICES





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: ADMINISTRATIVE SERVICES

FUND: GENERAL

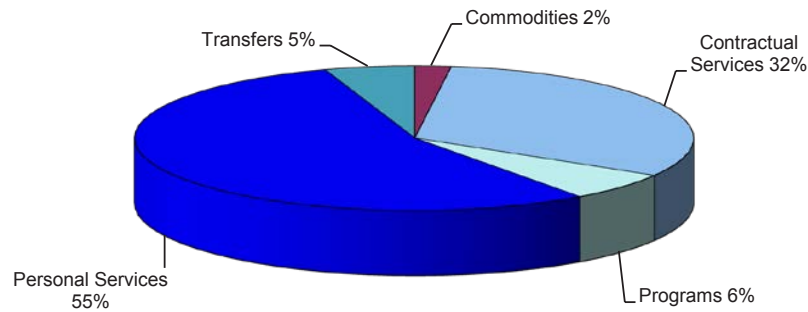
CATEGORY: ALL

PROGRAM ACCOUNTS:

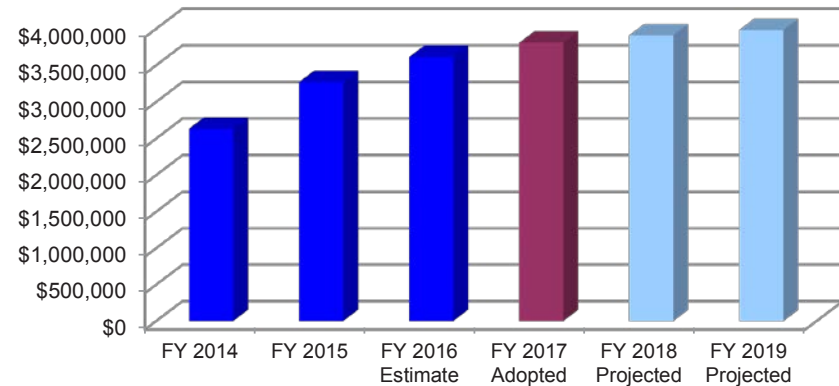
**1003-1007, 1101-1102
& 1510-1511**

ADMINISTRATIVE SERVICES - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,446,424	\$1,850,553	\$2,040,333	\$2,060,967	\$2,007,000	\$2,086,854	2%	4%	\$2,103,817	\$2,193,325
CONTRACTUAL SERVICES	838,979	945,257	1,236,194	1,120,894	1,133,555	1,202,582	-3%	6%	1,235,135	1,262,807
COMMODITIES	53,358	62,587	75,405	110,105	101,075	79,323	5%	-22%	79,514	73,595
PROGRAMS	138,296	147,419	197,978	167,978	141,117	241,264	22%	71%	252,018	252,178
CAPITAL OUTLAY	0	59,787	25,842	23,942	30,163	0	-100%	-100%	41,400	0
TOTAL EXPENDITURES	2,477,057	3,065,603	3,575,752	3,483,886	3,412,910	3,610,023	1%	6%	3,711,883	3,781,905
TRANSFERS OUT	160,000	207,756	201,517	201,517	201,517	197,871	-2%	-2%	197,974	200,883
TOTAL ADMINISTRATIVE SERVICES	\$2,637,057	\$3,273,359	\$3,777,269	\$3,685,403	\$3,614,427	\$3,807,894	1%	5%	\$3,909,857	\$3,982,788

FY 2017 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - CITY MANAGER

10X1006 CITY MANAGER	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$254,071	\$241,578	\$259,053	\$259,053	\$258,520	\$267,539	3%	3%	\$278,240	\$289,370
1020000 OVERTIME	2,044	3,635	2,000	2,000	1,885	2,000	0%	6%	2,070	2,142
1040000 SPECIAL PAY	0	195	0	0	0	0	0%	0%	0	0
1120000 CAR ALLOWANCE	7,823	7,823	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
1140000 FICA - EMPLOYER PORTION	16,815	15,575	21,983	21,983	16,685	22,632	3%	36%	23,537	24,478
1150000 DEFERRED COMPENSATION CONTRIB.	15,824	19,111	18,500	18,500	18,500	18,500	0%	0%	18,500	18,500
1160000 PENSION PLAN	25,211	27,828	29,564	28,288	28,288	30,174	2%	7%	31,381	32,636
1180000 GROUP LIFE INS. PREMIUM	873	759	940	940	936	970	3%	4%	990	1,010
1190000 DENTAL HEALTH INSURANCE	2,202	2,019	1,944	1,944	2,018	1,944	0%	-4%	2,002	2,062
1200000 EMPLOYEE HEALTH CARE	20,164	23,916	26,245	26,245	27,655	28,010	7%	1%	30,250	32,670
1220000 REIMB-HRA DEDUCTIBLE	1,087	1,068	1,041	1,041	1,041	1,014	-3%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	488	535	491	491	505	564	15%	12%	610	658
TOTAL PERSONAL SERVICES	346,602	344,042	369,561	368,285	363,833	381,147	3%	5%	396,394	412,340
CONTRACTUAL SERVICES										
2010000 LEGAL EXPENSES	114,256	161,757	116,500	116,500	173,000	147,000	26%	-15%	152,000	152,000
2100000 POSTAGE	10,441	8,894	9,825	9,825	9,815	10,105	3%	3%	10,410	10,720
2130000 TRAVEL & TRAINING	6,987	12,072	8,517	8,517	8,765	10,695	26%	22%	9,990	11,715
2150000 ADVERTISING	0	0	0	0	0	5,000	100%	100%	0	0
2160000 PRINTING AND PHOTOGRAPHY	13,138	9,281	11,100	11,100	11,900	12,500	13%	5%	12,500	12,500
2330000 TELEPHONE	1,679	2,407	2,302	2,302	2,375	2,375	3%	0%	2,450	0
2370000 MAINTENANCE & REPAIR EQUIPMENT	490	1,003	848	848	775	805	-5%	4%	820	840
2550000 DUES & MEMBERSHIPS	2,085	2,671	3,115	3,115	2,757	3,735	20%	35%	3,220	3,280
2700000 CONTRACTUAL SERVICES	63,037	86,616	17,130	17,130	20,885	34,570	102%	66%	20,440	33,440
TOTAL CONTRACTUAL SERVICES	212,113	284,701	169,337	169,337	230,272	226,785	34%	-2%	211,830	224,495
COMMODITIES										
3010000 OFFICE SUPPLIES	1,758	1,626	1,100	1,100	2,000	1,100	0%	-45%	1,100	1,100
3020000 MAGAZINES BOOKS & MAPS	0	0	800	800	0	0	-100%	0%	0	0
3210000 MEETINGS & RECEPTIONS	3,248	2,941	3,000	3,000	2,800	3,200	7%	14%	3,200	0
TOTAL COMMODITIES	5,006	4,567	4,900	4,900	4,800	4,300	-12%	-10%	4,300	1,100
PROGRAMS										
4250000 FARMERS MARKET	110,699	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	110,699	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	674,420	633,310	543,798	542,522	598,905	612,232	13%	2%	612,523	637,935
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	0	1,574	1,025	1,025	1,025	787	-23%	-23%	787	787
TOTAL TRANSFERS OUT	0	1,574	1,025	1,025	1,025	787	-23%	-23%	787	787
TOTAL 1006 EXPENDITURES & TRANSFERS OUT	\$674,420	\$634,884	\$544,823	\$543,547	\$599,930	\$613,019	13%	2%	\$613,310	\$638,722



10 GENERAL FUND - ECONOMIC DEVELOPMENT

10X1510 ECONOMIC DEVELOPMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$0	\$116,341	\$137,815	\$137,815	\$141,296	\$145,434	6%	3%	\$151,251	\$157,301
1040000 SPECIAL PAY	0	106	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	0	8,346	10,543	10,543	10,127	11,126	6%	10%	11,571	12,034
1160000 PENSION PLAN	0	14,516	15,728	15,049	15,049	16,403	4%	9%	17,059	17,741
1180000 GROUP LIFE INSURANCE PREMIUM	0	396	496	496	492	524	6%	7%	534	545
1190000 DENTAL HEALTH INSURANCE	0	1,221	1,305	1,305	1,330	1,305	0%	-2%	1,344	1,384
1200000 EMPLOYEE HEALTH CARE	0	14,550	17,703	17,703	20,326	18,893	7%	-7%	20,404	22,036
1220000 REIMB-HRA DEDUCTIBLE	0	648	347	347	347	338	-3%	-3%	338	338
1960000 WORKERS' COMPENSATION	0	269	260	260	275	305	17%	11%	330	356
TOTAL PERSONAL SERVICES	0	156,393	184,197	183,518	189,242	194,328	6%	3%	202,831	211,735
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	32,020	100,000	100,000	95,000	0	-100%	-100%	0	0
2100000 POSTAGE	0	0	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
2130000 TRAVEL & TRAINING	0	8,054	13,100	11,100	11,100	13,100	0%	18%	13,100	13,100
2150000 ADVERTISING	0	8,011	13,000	13,000	13,000	13,000	0%	0%	13,000	13,000
2160000 PRINTING AND PHOTOGRAPHY	0	3,813	10,250	10,250	10,250	7,250	-29%	-29%	10,250	10,250
2330000 TELEPHONE	0	1,977	1,700	1,700	1,048	1,248	-27%	19%	1,048	1,248
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	0	677	677	525	550	-19%	5%	560	570
2490000 PUBLIC RELATIONS	0	4,950	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
2550000 DUES & MEMBERSHIPS	0	2,580	2,700	2,700	2,580	3,175	18%	23%	3,475	3,175
2700000 CONTRACTUAL SERVICES	0	8,516	8,926	8,926	8,863	8,400	-6%	-5%	8,400	8,400
TOTAL CONTRACTUAL SERVICES	0	69,921	153,853	151,853	145,866	50,223	-67%	-66%	53,333	53,243
COMMODITIES										
3010000 OFFICE SUPPLIES	0	2,285	2,400	2,400	2,400	2,400	0%	0%	2,400	2,400
3020000 PUBLICATIONS	0	121	475	475	274	450	-5%	64%	450	450
3210000 MEETINGS & RECEPTIONS	0	7,535	11,450	10,450	10,450	11,450	0%	10%	11,450	11,450
TOTAL COMMODITIES	0	9,941	14,325	13,325	13,124	14,300	0%	9%	14,300	14,300
TOTAL EXPENDITURES	0	236,255	352,375	348,696	348,232	258,851	-27%	-26%	270,464	279,278
TRANSFERS OUT										
9270000 TRANSFER TO FUND 50 (ERF)	0	0	399	399	399	787	97%	97%	787	787
TOTAL TRANSFERS OUT	0	0	399	399	399	787	97%	97%	787	787
TOTAL 1510 EXPENDITURES & TRANSFERS OUT	\$0	\$236,255	\$352,774	\$349,095	\$348,631	\$259,638	-26%	-26%	\$271,251	\$280,065

Note: This is a new program beginning in FY 2015.



10 GENERAL FUND - EVENTS

10X1511 EVENTS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$0	\$65,679	\$60,290	\$60,290	\$52,432	\$46,973	-22%	-10%	\$48,851	\$50,805
1020000 OVERTIME	0	34,738	55,804	55,804	56,300	60,113	8%	7%	60,484	60,861
1140000 FICA - EMPLOYER PORTION	0	4,918	8,881	8,881	8,291	8,192	-8%	-1%	8,364	8,543
1160000 PENSION PLAN	0	6,542	6,881	6,584	6,584	5,298	-23%	-20%	5,510	5,730
1180000 GROUP LIFE INSURANCE PREMIUM	0	364	418	418	420	169	-60%	-60%	172	176
1190000 DENTAL HEALTH INSURANCE	0	501	388	388	386	388	0%	1%	400	412
1200000 EMPLOYEE HEALTH CARE	0	5,741	4,599	4,599	4,122	5,188	13%	26%	5,603	6,051
1220000 REIMB-HRA DEDUCTIBLE	0	324	347	347	347	338	-3%	-3%	338	338
1960000 WORKERS' COMPENSATION	0	206	184	184	184	2,300	1150%	1150%	2,483	2,682
TOTAL PERSONAL SERVICES	0	119,013	137,792	137,495	129,066	128,959	-6%	0%	132,205	135,598
<u>CONTRACTUAL SERVICES</u>										
2100000 POSTAGE	0	0	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
2130000 TRAVEL & TRAINING	0	2,793	5,700	4,200	4,200	5,700	0%	36%	5,700	5,000
2150000 ADVERTISING	0	0	12,250	12,250	12,250	12,250	0%	0%	12,250	12,250
2330000 TELEPHONE	0	420	420	420	1,079	1,048	150%	-3%	1,248	1,048
2550000 DUES & MEMBERSHIPS	0	510	940	940	690	550	-41%	-20%	550	550
TOTAL CONTRACTUAL SERVICES	0	3,792	20,310	18,810	19,219	20,548	1%	7%	20,748	19,848
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	0	0	0	0	0	500	100%	100%	500	500
3020000 PUBLICATIONS	0	0	0	0	0	200	100%	100%	200	200
3210000 MEETINGS & RECEPTIONS	0	0	0	0	1,500	1,500	100%	0%	1,500	1,500
TOTAL COMMODITIES	0	0	0	0	1,500	2,200	100%	0%	2,200	2,200
<u>PROGRAMS</u>										
4110000 COMMUNITY EVENTS	0	118,409	168,788	138,788	114,267	203,533	21%	78%	213,543	213,543
TOTAL PROGRAMS	0	118,409	168,788	138,788	114,267	203,533	21%	78%	213,543	213,543
<u>CAPITAL OUTLAY</u>										
5030000 CAPITAL OUTLAY	0	7,440	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	7,440	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	0	248,654	326,890	295,093	264,052	355,240	9%	35%	368,696	371,189
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	0	0	367	367	367	718	96%	96%	718	718
TOTAL TRANSFERS OUT	0	0	367	367	367	718	96%	96%	718	718
TOTAL 1511 EXPENDITURES & TRANSFERS OUT	\$0	\$248,654	\$327,257	\$295,460	\$264,419	\$355,958	9%	35%	\$369,414	\$371,907

Note: This is a new program beginning in FY 2015.



10 GENERAL FUND - FINANCE

10X1101 FINANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$380,237	\$402,326	\$458,490	\$458,490	\$454,154	\$483,034	5%	6%	\$444,156	\$464,042
1020000 OVERTIME	1,134	876	2,000	2,000	2,000	2,000	0%	0%	2,070	2,142
1030000 PART-TIME	2,515	0	4,000	4,000	0	4,000	0%	100%	4,100	4,203
1040000 SPECIAL PAY	313	418	312	312	331	312	0%	-6%	318	325
1140000 FICA - EMPLOYER PORTION	28,609	29,824	35,863	35,863	34,171	37,359	4%	9%	34,431	35,985
1150000 DEFERRED COMPENSATION CONTRIB.	4,000	4,286	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
1160000 PENSION PLAN	36,509	43,344	52,325	50,066	50,066	53,915	3%	8%	56,071	58,314
1180000 GROUP LIFE INS. PREMIUM	1,294	1,176	1,658	1,658	1,658	1,728	4%	4%	1,559	1,594
1190000 DENTAL HEALTH INSURANCE	4,968	4,037	4,611	4,611	3,913	4,412	-4%	13%	4,156	4,293
1200000 EMPLOYEE HEALTH CARE	42,576	50,299	60,474	60,474	53,511	58,988	-2%	10%	58,407	63,304
1220000 REIMB-HRA DEDUCTIBLE	1,636	1,600	2,429	2,429	2,434	2,366	-3%	-3%	2,028	2,028
1960000 WORKERS' COMPENSATION	731	803	874	874	918	1,015	16%	11%	966	1,043
TOTAL PERSONAL SERVICES	504,522	538,989	627,036	624,777	607,156	653,129	4%	8%	612,262	641,273
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	29,774	31,985	54,350	46,350	40,450	37,100	-32%	-8%	47,900	41,925
2100000 POSTAGE	3,655	2,289	4,745	4,745	4,270	4,085	-14%	-4%	4,165	4,250
2130000 TRAVEL & TRAINING	2,227	4,930	8,775	8,775	7,250	9,125	4%	26%	11,375	11,600
2160000 PRINTING AND PHOTOGRAPHY	3,084	3,498	3,850	3,850	4,300	4,400	14%	2%	4,400	4,400
2330000 TELEPHONE	3,116	4,203	3,100	3,100	3,800	3,500	13%	-8%	5,100	5,500
2370000 MAINTENANCE & REPAIR EQUIPMENT	2,570	2,321	2,635	2,635	3,053	3,305	25%	8%	3,570	3,800
2420000 RENTALS	0	768	925	925	800	1,000	8%	25%	1,000	1,100
2550000 DUES & MEMBERSHIPS	2,890	2,427	2,860	2,860	2,990	3,370	18%	13%	3,295	3,420
2690000 BANKING & CREDIT CARD FEES	26,981	30,368	28,400	28,400	31,460	21,035	-26%	-33%	22,085	23,190
2700000 CONTRACTUAL SERVICES	37,280	32,159	41,000	41,000	44,320	47,400	16%	7%	49,300	50,700
TOTAL CONTRACTUAL SERVICES	111,577	114,948	150,640	142,640	142,693	134,320	-11%	-6%	152,190	149,885
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	10,223	9,360	13,930	13,930	14,090	13,980	0%	-1%	14,300	14,650
3160000 CLOTHING & UNIFORMS	0	289	0	0	450	500	100%	11%	525	550
3210000 MEETINGS AND RECEPTIONS	0	0	0	0	0	1,550	100%	100%	500	600
TOTAL COMMODITIES	10,223	9,649	13,930	13,930	14,540	16,030	15%	10%	15,325	15,800
TOTAL EXPENDITURES	626,322	663,586	791,606	781,347	764,389	803,479	1%	5%	779,777	806,958
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	0	19,555	16,043	16,043	16,043	7,025	-56%	-56%	7,025	7,025
TOTAL TRANSFERS OUT	0	19,555	16,043	16,043	16,043	7,025	-56%	-56%	7,025	7,025
TOTAL 1101 EXPENDITURES & TRANSFERS OUT	\$626,322	\$683,141	\$807,649	\$797,390	\$780,432	\$810,504	0%	4%	\$786,802	\$813,983



10 GENERAL FUND - HUMAN RESOURCES

10X1007 HUMAN RESOURCES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$114,540	\$117,777	\$120,111	\$120,111	\$121,109	\$124,496	4%	3%	\$129,476	\$134,655
1020000 OVERTIME	0	33	100	100	0	100	0%	100%	104	107
1140000 FICA - EMPLOYER PORTION	8,715	8,947	9,196	9,196	9,265	9,532	4%	3%	9,913	10,309
1160000 PENSION PLAN	10,604	12,868	13,708	13,116	13,116	14,041	2%	7%	14,603	15,187
1180000 GROUP LIFE INS. PREMIUM	388	351	433	433	432	449	4%	4%	458	467
1190000 DENTAL HEALTH INSURANCE	468	415	388	388	386	388	0%	1%	400	412
1200000 EMPLOYEE HEALTH CARE	6,426	7,541	6,474	6,474	6,397	7,063	9%	10%	7,628	8,238
1220000 REIMB-HRA DEDUCTIBLE	258	252	694	694	694	676	-3%	-3%	676	676
1960000 WORKERS' COMPENSATION	218	238	227	227	229	262	15%	14%	282	305
TOTAL PERSONAL SERVICES	141,617	148,422	151,331	150,739	151,628	157,007	4%	4%	163,540	170,356
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	6,347	36,140	10,000	10,000	8,636	8,500	-15%	-2%	10,000	50,000
2100000 POSTAGE	577	348	731	731	425	590	-19%	39%	600	615
2130000 TRAVEL & TRAINING	278	403	2,200	2,200	1,010	700	-68%	-31%	2,200	700
2150000 ADVERTISING	3,780	3,973	2,300	2,300	2,300	1,600	-30%	-30%	2,400	2,450
2160000 PRINTING AND PHOTOGRAPHY	89	1,253	800	800	800	650	-19%	-19%	950	200
2330000 TELEPHONE	1,000	1,423	767	767	810	1,125	47%	39%	1,147	1,168
2370000 MAINTENANCE & REPAIR EQUIPMENT	690	540	810	810	325	340	-58%	5%	345	355
2550000 DUES & MEMBERSHIPS	805	825	970	970	963	980	1%	2%	995	1,010
2560000 EDUCATION BENEFITS	11,587	14,642	22,000	22,000	17,900	20,000	-9%	12%	22,000	22,000
2700000 CONTRACTUAL SERVICES	12,320	11,042	16,830	16,830	16,830	16,360	-3%	-3%	17,510	15,892
TOTAL CONTRACTUAL SERVICES	37,473	70,589	57,408	57,408	49,999	50,845	-11%	2%	58,147	94,390
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	1,618	659	650	650	671	678	4%	1%	690	702
3020000 PUBLICATIONS	0	0	0	0	3,500	0	0%	-100%	0	0
3210000 MEETINGS & RECEPTIONS	0	0	0	0	100	200	100%	100%	200	200
TOTAL COMMODITIES	1,618	659	650	650	4,271	878	35%	-79%	890	902
<u>PROGRAMS</u>										
4080000 EMPLOYEE RELATIONS	27,597	29,010	29,190	29,190	26,850	37,731	29%	41%	38,475	38,635
TOTAL PROGRAMS	27,597	29,010	29,190	29,190	26,850	37,731	29%	41%	38,475	38,635
TOTAL EXPENDITURES	208,305	248,680	238,579	237,987	232,748	246,461	3%	6%	261,052	304,283
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	0	6,574	5,744	5,744	5,744	2,838	-51%	-51%	2,838	2,838
TOTAL TRANSFERS OUT	0	6,574	5,744	5,744	5,744	2,838	-51%	-51%	2,838	2,838
TOTAL 1007 EXPENDITURES & TRANSFERS OUT	\$208,305	\$255,254	\$244,323	\$243,731	\$238,492	\$249,299	2%	5%	\$263,890	\$307,121



10 GENERAL FUND - INFORMATION TECHNOLOGY

10X1102	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
INFORMATION TECHNOLOGY	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$200,458	\$243,918	\$256,622	\$256,622	\$245,199	\$270,202	5%	10%	\$281,010	\$292,250
1020000 OVERTIME	25	1,053	1,000	1,000	890	1,000	0%	12%	1,035	1,071
1140000 FICA - EMPLOYER PORTION	14,553	17,283	19,708	19,708	17,481	20,747	5%	19%	21,577	22,440
1160000 PENSION PLAN	23,735	27,240	29,173	27,914	27,914	30,475	4%	9%	31,694	32,961
1180000 GROUP LIFE INSURANCE PREMIUM	819	746	924	924	924	976	6%	6%	996	1,016
1190000 DENTAL HEALTH INSURANCE	3,220	3,351	3,088	3,088	3,119	3,434	11%	10%	3,537	3,643
1200000 EMPLOYEE HEALTH CARE	23,800	41,413	41,813	41,813	45,768	44,623	7%	-3%	48,193	52,048
1220000 REIMB-HRA DEDUCTIBLE	1,039	1,017	1,388	1,388	1,388	1,352	-3%	-3%	1,352	1,352
1960000 WORKERS' COMPENSATION	459	505	485	485	505	569	17%	13%	614	663
TOTAL PERSONAL SERVICES	268,108	336,526	354,201	352,942	343,188	373,378	5%	9%	390,008	407,444
<u>CONTRACTUAL SERVICES</u>										
2100000 POSTAGE	65	0	66	66	0	67	2%	100%	69	0
2130000 TRAVEL & TRAINING	8,831	11,230	21,650	21,650	21,650	34,775	61%	61%	19,815	19,815
2150000 ADVERTISING	0	0	1,000	300	0	0	-100%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	-727	0	100	0	100	100	0%	0%	100	100
2330000 TELEPHONE	26,025	9,135	12,302	12,302	13,222	13,531	10%	2%	14,665	14,140
2370000 MAINTENANCE & REPAIR EQUIPMENT	193,034	168,193	291,010	218,010	208,531	287,222	-1%	38%	245,099	248,858
2550000 DUES & MEMBERSHIPS	0	0	1,000	1,000	0	1,000	0%	100%	1,000	0
2700000 CONTRACTUAL SERVICE	176,280	124,394	261,393	231,393	209,472	231,593	-11%	11%	304,607	282,336
TOTAL CONTRACTUAL SERVICES	403,508	312,952	588,521	484,721	452,975	568,288	-3%	25%	585,355	565,249
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	591	103	1,800	1,800	1,725	1,800	0%	4%	1,800	1,800
3070000 OPERATING SUPPLIES & EQUIPMENT	2,155	0	0	0	0	0	0%	0%	0	0
3190000 HAND TOOLS	0	175	0	0	0	0	0%	0%	0	0
3530000 COMPUTER ACCESSORIES	33,649	37,145	37,300	73,000	58,165	36,700	-2%	-37%	37,400	34,000
TOTAL COMMODITIES	36,395	37,423	39,100	74,800	59,890	38,500	-2%	-36%	39,200	35,800
<u>CAPITAL OUTLAY</u>										
5030000 CAPITAL OUTLAY	0	52,347	15,842	13,942	20,163	0	-100%	-100%	41,400	0
5200000 COMPUTER SOFTWARE	0	0	10,000	10,000	10,000	0	-100%	-100%	0	0
TOTAL CAPITAL OUTLAY	0	52,347	25,842	23,942	30,163	0	-100%	-100%	41,400	0
TOTAL EXPENDITURES	708,011	739,248	1,007,664	936,405	886,216	980,166	-3%	11%	1,055,963	1,008,493
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	160,000	180,053	177,939	177,939	177,939	185,716	4%	4%	185,819	188,728
TOTAL TRANSFERS OUT	160,000	180,053	177,939	177,939	177,939	185,716	4%	4%	185,819	188,728
TOTAL 1102 EXPENDITURES & TRANSFERS OUT	\$868,011	\$919,301	\$1,185,603	\$1,114,344	\$1,064,155	\$1,165,882	-2%	10%	\$1,241,782	\$1,197,221



10 GENERAL FUND - MUNICIPAL COURT

10X1003 MUNICIPAL COURT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$102,847	\$108,373	\$102,248	\$122,248	\$115,266	\$94,583	-7%	-18%	\$98,366	\$102,301
1020000 OVERTIME	8,741	11,218	14,500	14,500	14,585	14,500	0%	-1%	15,008	15,533
1030000 PART-TIME	37,890	48,109	51,534	51,534	48,220	50,240	-3%	4%	51,496	52,783
1140000 FICA - EMPLOYER PORTION	10,693	11,795	12,874	14,548	14,259	12,188	-5%	-15%	12,676	13,183
1160000 PENSION PLAN	10,539	11,527	11,669	13,555	13,555	10,668	-9%	-21%	11,094	11,538
1180000 GROUP LIFE INS. PREMIUM	399	356	420	499	420	393	-6%	-6%	401	409
1190000 DENTAL HEALTH INSURANCE	1,521	1,184	1,624	1,893	1,208	1,027	-37%	-15%	1,058	1,090
1200000 EMPLOYEE HEALTH CARE	12,099	13,743	20,344	23,307	14,357	14,305	-30%	0%	15,449	16,685
1220000 REIMB. HRA DEDUCTIBLE	556	544	694	789	696	676	-3%	-3%	676	676
1960000 WORKERS' COMPENSATION	290	319	308	338	321	326	6%	2%	353	381
TOTAL PERSONAL SERVICES	185,575	207,168	216,215	243,211	222,887	198,906	-8%	-11%	206,577	214,579
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	29,000	35,875	38,000	38,000	33,750	32,500	-14%	-4%	32,500	32,500
2100000 POSTAGE	6,753	7,543	12,085	12,085	11,980	11,879	-2%	-1%	12,116	12,359
2130000 TRAVEL & TRAINING	0	2,385	2,150	2,150	4,141	2,955	37%	-29%	3,016	3,041
2160000 PRINTING AND PHOTOGRAPHY	2,418	2,401	5,400	5,400	5,445	5,608	4%	3%	5,777	6,128
2330000 TELEPHONE	1,959	2,006	1,860	1,860	2,116	2,179	17%	3%	2,245	2,312
2370000 MAINTENANCE & REPAIR EQUIPMENT	25	34	0	0	0	0	0%	0%	0	0
2550000 DUES & MEMBERSHIPS	0	0	400	400	550	550	38%	0%	550	550
2690000 BANKING & CREDIT CARD FEES	8,858	14,435	15,430	15,430	16,240	22,050	43%	36%	22,910	23,806
2700000 CONTRACTUAL SERVICES	25,295	23,675	20,800	20,800	18,309	73,852	255%	303%	74,418	75,001
TOTAL CONTRACTUAL SERVICES	74,308	88,354	96,125	96,125	92,531	151,573	58%	64%	153,532	155,697
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	116	348	2,500	2,500	2,650	2,800	12%	6%	2,968	3,145
3210000 MEETINGS & RECEPTIONS	0	0	0	0	300	315	100%	5%	331	348
TOTAL COMMODITIES	116	348	2,500	2,500	2,950	3,115	25%	6%	3,299	3,493
TOTAL 1003 EXPENDITURES	\$259,999	\$295,870	\$314,840	\$341,836	\$318,368	\$353,594	12%	11%	\$363,408	\$373,769

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DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

Funded Staffing			
	2015	2016	2017
<u>Planning & Development Services</u>			
Director of Planning & Development	1	1	1
Building Official	1	1	1
Building Inspector II	1	1	1
Planner	1	1	1
Building Inspector I	3	3	3
Planning Technician	1	1	1
Permit Technician	1	1	1
Administrative Specialist	0	0	1
Total Planning & Development Services	9	9	10

Mission

To protect the health, safety and welfare of Clayton's citizens, businesses and visitors by providing professional planning, building and code enforcement services in order to promote responsible growth and to ensure that the City remains a sustainable, well-

Performance Measures (by Fiscal Year):

Category	Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of residents rating appearance of Clayton as good or better	95%	95%	95%	87%	95%	95%
Process	% of property maintenance cases brought to compliance prior to referral to court	85%	84%	85%	71%	85%	85%
	% of projects approved without modification to ARB guidelines	100%	100%	100%	83%	100%	100%
People	Average Annual hours of training per employee	35	32	35	28	35	45
	Employee Engagement Index (actual results)	4.00	4.25	--	--	4.20	4.20

Find more information about Planning & Development at http://www.claytonmo.gov/Government/Departments/Planning_Development_Services.htm.

designed and prosperous community within a business-friendly environment.

Description

The Department is divided into two interrelated programs: the Planning program which is primarily responsible for the direction and coordination of all planning, zoning, environmental sustainability practices and property development activities; and the Building program which includes systematic property code inspections, housing code enforcement, plan review and building permit issuance and monitoring. The duties of each program overlap and often reflect different stages in an overall development process.

Goal

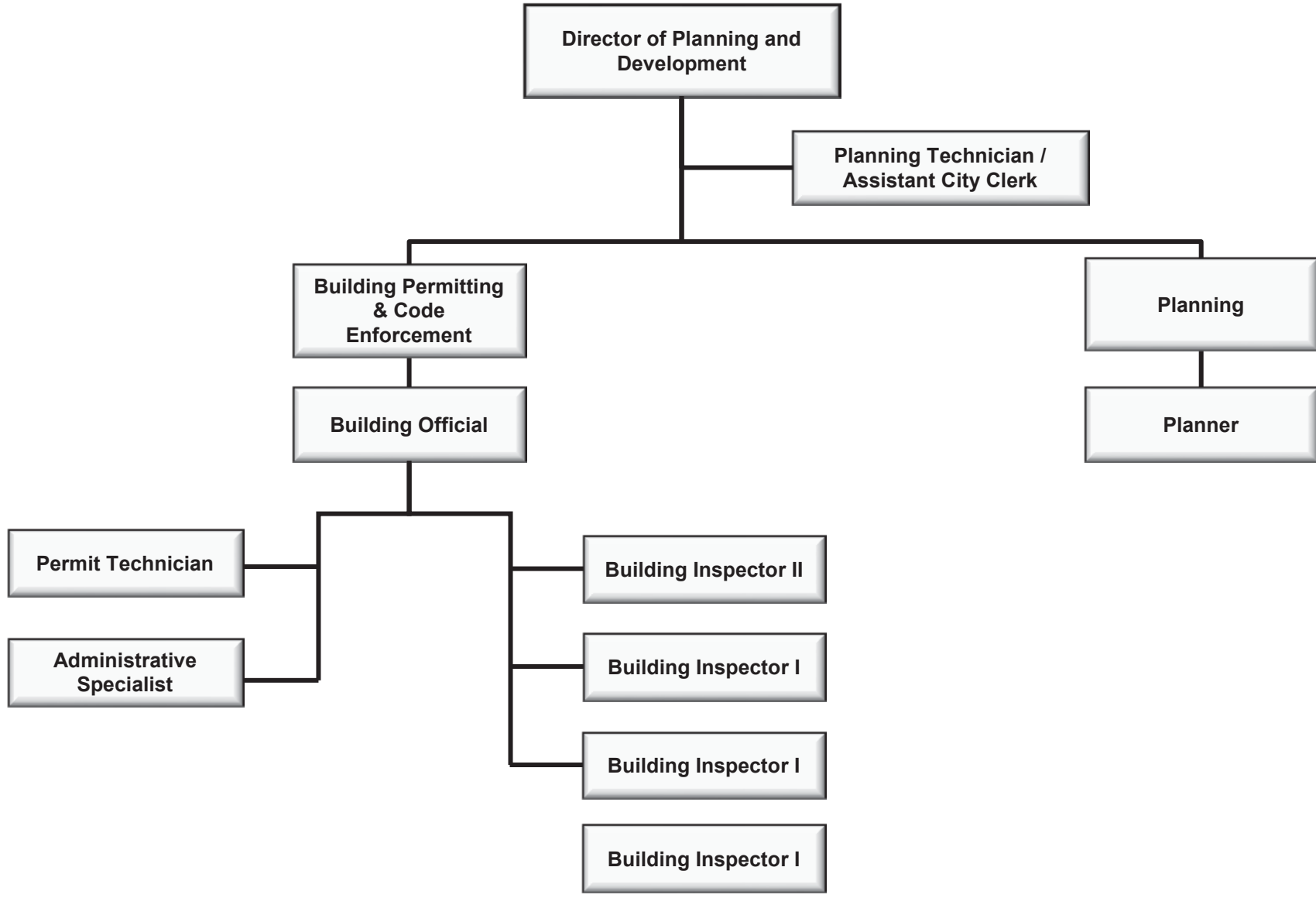
Create and maintain a beautiful, clean and healthy community where resources are used responsibly.

Key Intended Outcomes

Planning and Sustainability



City of Clayton Planning and Development Services Department

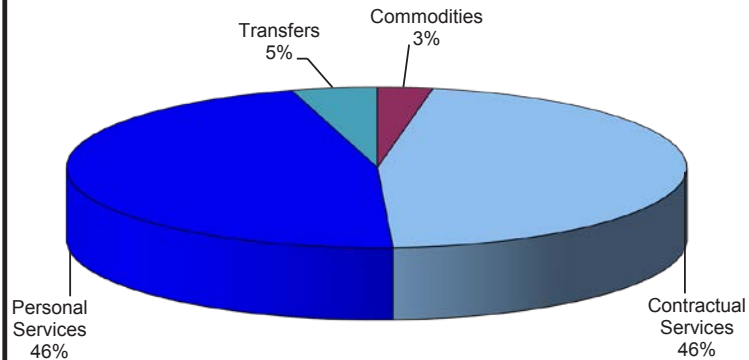




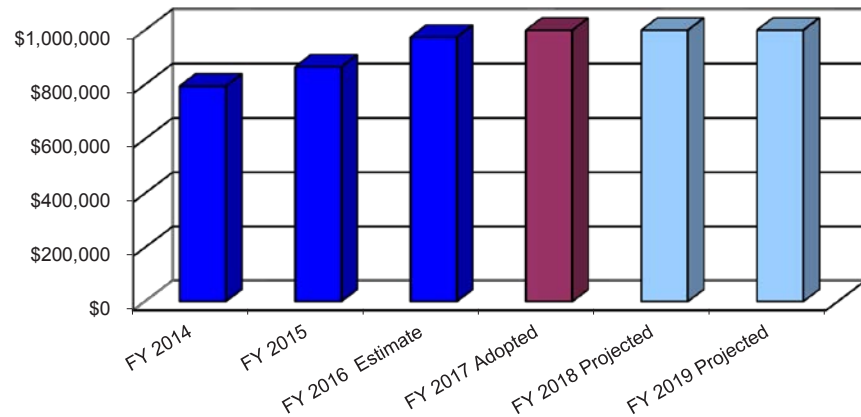
SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PLANNING & DEVELOPMENT						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1008				
PLANNING & DEVELOPMENT - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$729,025	\$760,696	\$840,924	\$838,130	\$814,437	\$887,303	6%	9%	\$926,002	\$961,085
CONTRACTUAL SERVICES	46,454	55,654	74,660	123,660	119,363	173,409	132%	45%	70,047	62,050
COMMODITIES	6,094	12,202	9,600	9,600	9,800	10,700	11%	9%	10,400	10,100
TOTAL EXPENDITURES	781,573	828,552	925,184	971,390	943,600	1,071,412	16%	14%	1,006,449	1,033,235
TRANSFERS OUT	12,541	36,410	30,757	30,757	30,757	16,661	-46%	-46%	16,708	16,708
TOTAL PLANNING & DEVELOPMENT	\$794,114	\$864,962	\$955,941	\$1,002,147	\$974,357	\$1,088,073	14%	12%	\$1,023,157	\$1,049,943

FY 2017 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - PLANNING & DEVELOPMENT

10X1008 PLANNING & DEVELOPMENT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$529,179	\$532,324	\$567,192	\$567,192	\$582,571	\$630,733	11%	8%	\$655,963	\$682,201
1020000 OVERTIME	6,952	8,878	5,200	5,200	7,000	15,000	188%	114%	15,000	10,000
1030000 PART-TIME	3,280	6,912	42,000	42,000	3,200	4,800	-89%	50%	4,920	5,043
1040000 SPECIAL PAY	739	101	1,200	1,200	0	1,200	0%	100%	1,224	1,248
1140000 FICA - EMPLOYER PORTION	39,512	39,372	47,093	47,093	42,798	49,858	6%	16%	51,862	53,457
1160000 PENSION PLAN	52,140	60,316	64,730	61,936	61,936	71,137	10%	15%	73,982	76,942
1180000 GROUP LIFE INS. PREMIUM	1,873	1,661	2,061	2,061	2,064	2,287	11%	11%	2,333	2,379
1190000 DENTAL HEALTH INSURANCE	7,839	6,488	6,193	6,193	5,989	6,183	0%	3%	6,368	6,560
1200000 EMPLOYEE HEALTH CARE	71,926	88,336	88,021	88,021	91,257	89,442	2%	-2%	96,597	104,325
1220000 REIMB-HRA DEDUCTIBLE	3,455	3,381	3,123	3,123	3,123	3,042	-3%	-3%	3,042	3,042
1960000 WORKERS' COMPENSATION	12,130	12,927	14,111	14,111	14,499	13,621	-3%	-6%	14,711	15,888
TOTAL PERSONAL SERVICES	729,025	760,696	840,924	838,130	814,437	887,303	6%	9%	926,002	961,085
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	0	0	0	49,000	49,000	100,000	100%	104%	0	0
2100000 POSTAGE	5,023	3,076	3,868	3,868	5,095	4,555	18%	-11%	4,650	4,740
2130000 TRAVEL & TRAINING	4,870	6,218	6,820	6,820	8,223	9,850	44%	20%	9,850	9,850
2150000 ADVERTISING	799	1,194	1,200	1,200	1,150	1,200	0%	4%	1,200	1,200
2160000 PRINTING AND PHOTOGRAPHY	1,560	3,397	2,700	2,700	2,700	2,700	0%	0%	2,700	2,700
2330000 TELEPHONE	7,987	9,681	10,234	10,234	10,245	10,949	7%	7%	11,252	11,565
2370000 MAINTENANCE & REPAIR EQUIPMENT	580	2,145	1,253	1,253	1,450	1,475	18%	2%	1,505	1,535
2550000 DUES & MEMBERSHIPS	1,453	1,035	2,585	2,585	2,500	1,900	-26%	-24%	2,570	2,570
2690000 BANKING & CREDIT CARD FEES	0	0	0	0	0	10,780	100%	100%	11,320	11,890
2700000 CONTRACTUAL SERVICES	24,182	28,908	46,000	46,000	39,000	30,000	-35%	-23%	25,000	16,000
TOTAL CONTRACTUAL SERVICES	46,454	55,654	74,660	123,660	119,363	173,409	132%	45%	70,047	62,050
COMMODITIES										
3010000 OFFICE SUPPLIES	4,636	9,035	7,300	7,300	7,500	8,100	11%	8%	8,100	7,800
3160000 CLOTHING & UNIFORMS	827	1,444	1,100	1,100	1,100	1,200	9%	9%	1,100	1,100
3210000 MEETINGS & RECEPTIONS	631	1,723	1,200	1,200	1,200	1,400	17%	17%	1,200	1,200
TOTAL COMMODITIES	6,094	12,202	9,600	9,600	9,800	10,700	11%	9%	10,400	10,100
TOTAL EXPENDITURES	781,573	828,552	925,184	971,390	943,600	1,071,412	16%	14%	1,006,449	1,033,235
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	12,541	36,410	30,757	30,757	30,757	16,661	-46%	-46%	16,708	16,708
TOTAL TRANSFERS OUT	12,541	36,410	30,757	30,757	30,757	16,661	-46%	-46%	16,708	16,708
TOTAL 1008 EXPENDITURES & TRANSFERS OUT	\$794,114	\$864,962	\$955,941	\$1,002,147	\$974,357	\$1,088,073	14%	12%	\$1,023,157	\$1,049,943



DEPARTMENT OF POLICE

Funded Staffing			
	2015	2016	2017
<u>Police Operations</u>			
Police Chief	1	1	1
Captain	1	1	1
Lieutenant	3	3	3
Sergeant	5	5	5
Detective	6	6	6
Police Officer	33	33	33
Police Administrative Supervisor	1	1	1
Police Accreditation Coordinator	1	1	1
Administrative Specialist II	1	1	1
Administrative Specialist I	1	1	1
Data Analyst	1	1	1
Total Police Operations	54	54	54
<u>Parking Control</u>			
Parking Controller	3	3	3
Total Parking Control	3	3	3
Total Police	57	57	57

Mission

The mission of the Clayton Police Department is to provide professional police services and protection to all who visit, work and live in our community, doing so in a manner that is efficient, effective, and reflects the values our constituents hold as most important to our way of life.

Description

The Police Department is divided into two bureaus: The Field Operations Bureau, which is responsible for patrol, traffic, calls-for-service, parking control, crime scene processing and community relations/crime prevention; and the Investigations and Support Bureau, which is responsible for follow-up investigations, juvenile matters, communications, personnel and training, special unit detachments (School Resource Officer, Drug Enforcement Administration Task Force, Training Academy Instructor), purchasing and administration.

Goal

Ensure the public's safety and respond effectively and efficiently to all emergencies throughout the community.

Key Intended Outcome

Public Safety

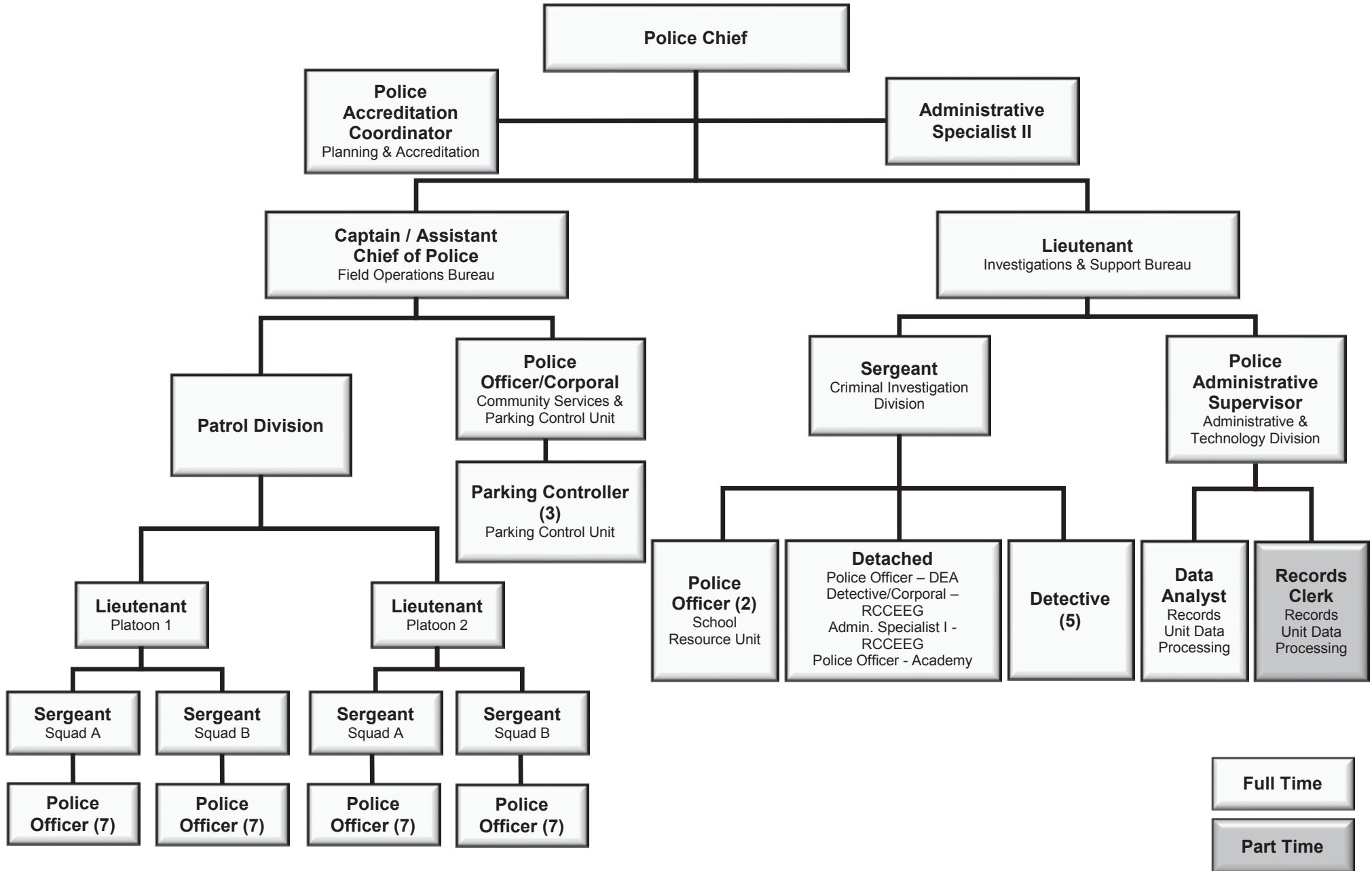
Performance Measures (by Fiscal Year):

Category	Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of residents who feel safe	95%	94%	95%	95%	95%	95%
Financial	Police cost per capita	\$125	\$136	\$125	\$130	\$125	\$125
Process	UCR Part I crimes per 1,000 population	13.50	16.08	13.50	18.50	18.50	18.50
	UCR Part I property crime clearance rate	45%	22%	45%	31%	31%	35%
	UCR Part I violent crime clearance rate	85%	100%	85%	85%	85%	85%
People	Annual training hours per employee	57	58	57	68	57	57
	% of employees meeting requirements to promote*	70%	71%	70%	71%	70%	70%
	Employee Engagement Index (actual results)	4.25	4.03	--	--	4.00	4.00

Find more information about the Police Department at <http://www.claytonmo.gov/Government/Departments/Police.htm>.



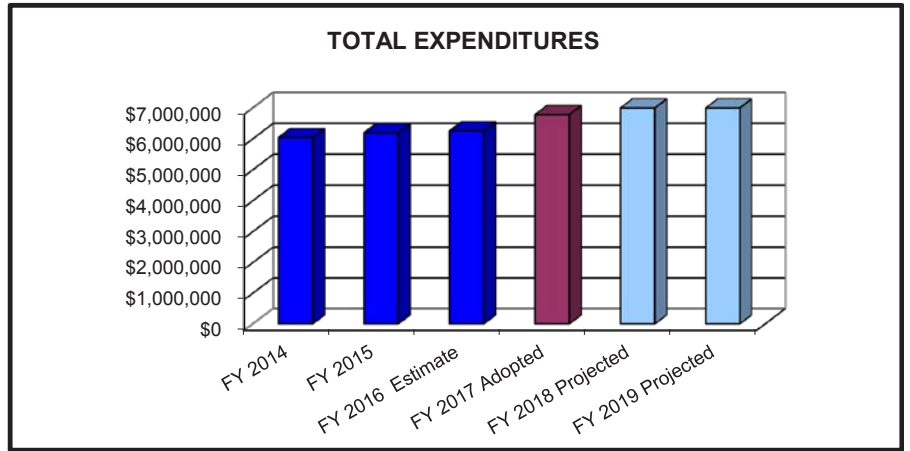
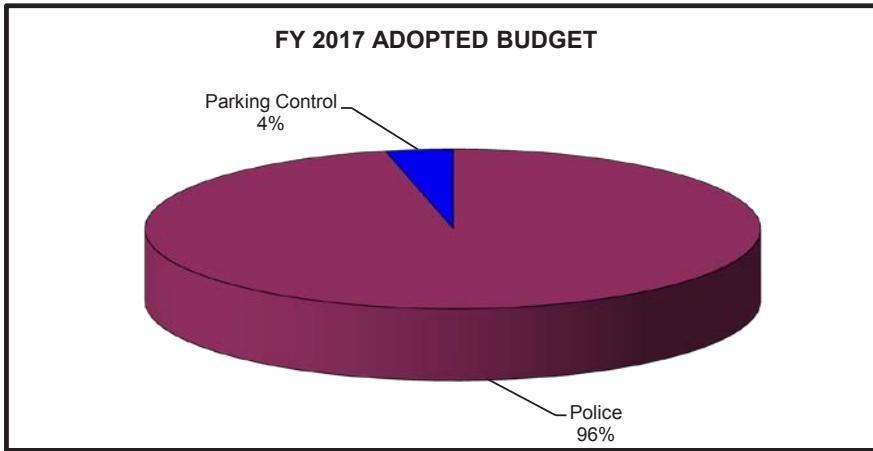
City of Clayton Police Department





SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: POLICE						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY PROGRAM	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
POLICE	\$5,831,953	\$5,986,690	\$6,166,660	\$6,051,365	\$6,046,014	\$6,543,986	6%	8%	\$6,842,462	\$7,106,331
PARKING CONTROL	214,019	214,958	216,020	215,453	216,356	240,681	11%	11%	245,914	258,323
TOTAL POLICE	\$6,045,972	\$6,201,648	\$6,382,680	\$6,266,818	\$6,262,370	\$6,784,667	6%	8%	\$7,088,376	\$7,364,654

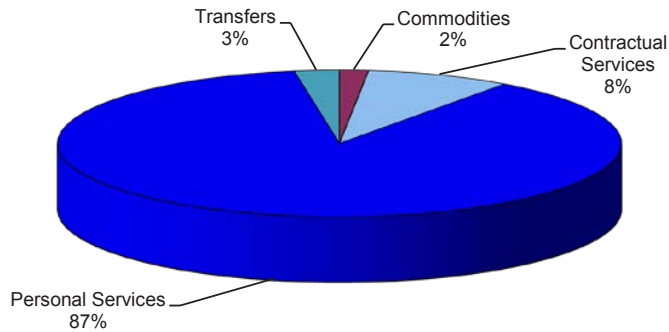




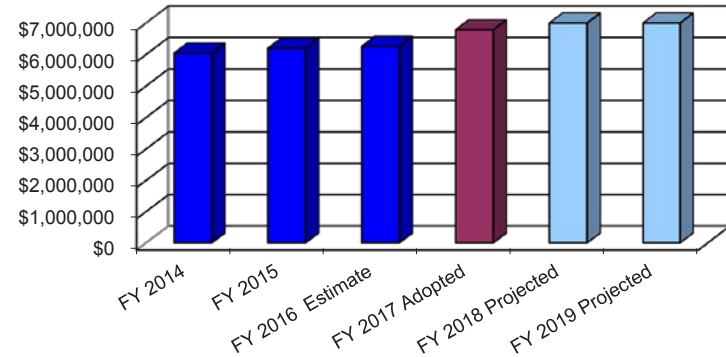
SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: POLICE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$5,204,738	\$5,317,781	\$5,508,850	\$5,390,286	\$5,418,705	\$5,933,436	8%	9%	\$6,178,168	\$6,449,164
CONTRACTUAL SERVICES	627,080	546,263	568,418	568,418	544,389	564,408	-1%	4%	607,475	611,622
COMMODITIES	87,093	89,373	124,800	127,502	118,664	112,350	-10%	-5%	126,550	126,100
TOTAL EXPENDITURES	5,918,911	5,953,417	6,202,068	6,086,206	6,081,758	6,610,194	7%	9%	6,912,193	7,186,886
TRANSFERS OUT	127,061	248,231	180,612	180,612	180,612	174,473	-3%	-3%	176,183	177,768
TOTAL POLICE	\$6,045,972	\$6,201,648	\$6,382,680	\$6,266,818	\$6,262,370	\$6,784,667	6%	8%	\$7,088,376	\$7,364,654

FY 2017 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - POLICE

10X1200 POLICE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$3,334,564	\$3,412,494	\$3,629,339	\$3,533,339	\$3,522,430	\$3,839,530	6%	9%	\$4,034,712	\$4,196,100
1020000 OVERTIME	187,734	249,039	125,875	125,875	141,500	199,457	58%	41%	153,653	159,031
1030000 PART-TIME	22,935	25,077	38,900	38,900	34,762	41,978	8%	21%	43,027	44,103
1040000 SPECIAL PAY	32,547	35,534	31,724	31,724	31,532	30,619	-3%	-3%	31,231	31,856
1080000 HOLIDAY PAY	14,254	12,933	15,120	15,120	11,230	24,225	60%	116%	25,194	25,688
1140000 FICA - EMPLOYER PORTION	265,938	277,596	296,106	288,806	274,888	319,437	8%	16%	328,170	341,297
1150000 DEFERRED COMPENSATION CONTRIB.	1,038	0	0	0	0	0	0%	0%	0	0
1160000 PENSION PLAN	607,131	513,064	566,373	565,176	566,645	609,974	8%	8%	634,314	659,628
1180000 GROUP LIFE INS. PREMIUM	12,549	10,757	13,313	13,313	14,917	14,501	9%	-3%	14,791	15,087
1190000 DENTAL HEALTH INSURANCE	43,209	36,284	35,684	35,684	34,509	35,528	0%	3%	36,594	37,692
1200000 EMPLOYEE HEALTH CARE	378,054	428,659	431,645	418,145	454,470	462,509	7%	2%	499,510	539,470
1220000 REIMB-HRA DEDUCTIBLE	17,222	17,007	18,738	18,738	18,738	18,252	-3%	-3%	18,252	18,252
1960000 WORKERS' COMPENSATION	97,378	115,761	121,868	121,868	125,133	138,861	14%	11%	153,972	166,290
TOTAL PERSONAL SERVICES	5,014,553	5,134,205	5,324,685	5,206,688	5,230,754	5,734,871	8%	10%	5,973,420	6,234,494
CONTRACTUAL SERVICES										
2030000 MEDICAL SERVICES	4,265	690	12,760	12,760	10,600	7,300	-43%	-31%	12,600	11,622
2090000 MISC. OUTSIDE PERSONAL SERVICES	19,835	3,988	16,100	16,100	6,500	8,900	-45%	37%	8,900	9,900
2100000 POSTAGE	845	518	823	823	1,055	1,040	26%	-1%	1,060	1,085
2130000 TRAVEL & TRAINING	32,518	40,755	38,780	38,780	32,750	35,260	-9%	8%	51,720	46,710
2160000 PRINTING AND PHOTOGRAPHY	3,426	2,615	2,000	2,000	2,500	2,000	0%	-20%	2,100	2,100
2330000 TELEPHONE	29,808	31,548	34,540	34,540	33,190	35,313	2%	6%	36,430	37,685
2370000 MAINTENANCE & REPAIR EQUIPMENT	11,949	8,084	10,867	10,867	15,180	6,135	-44%	-60%	15,565	12,600
2550000 DUES & MEMBERSHIPS	2,110	3,011	3,555	3,555	3,535	3,960	11%	12%	4,170	3,950
2700000 CONTRACTUAL SERVICE	521,894	450,173	441,133	441,133	433,569	446,940	1%	3%	460,470	470,970
TOTAL CONTRACTUAL SERVICES	626,650	541,382	560,558	560,558	538,879	546,848	-2%	1%	593,015	596,622
COMMODITIES										
3010000 OFFICE SUPPLIES	13,964	20,506	17,000	17,000	17,009	17,600	4%	3%	18,150	18,800
3070000 OPERATING SUPPLIES & EQUIPMENT	26,530	39,177	38,600	41,302	41,500	39,400	2%	-5%	46,100	45,400
3160000 CLOTHING & UNIFORMS	25,678	14,157	49,200	49,200	42,200	34,100	-31%	-19%	38,300	37,200
3220000 FOOD & BEVERAGE	11,702	6,947	8,000	8,000	8,000	8,900	11%	11%	9,200	9,200
3320000 AWARDS, RECOGNITION & BADGES	3,997	305	1,500	1,500	1,255	1,600	7%	27%	1,900	1,900
3420000 COMMUNITY RELATIONS - SUPPLIES	2,258	4,165	6,700	6,700	6,000	6,500	-3%	8%	6,500	6,500
TOTAL COMMODITIES	84,129	85,257	121,000	123,702	115,964	108,100	-11%	-7%	120,150	119,000
TOTAL EXPENDITURES	5,725,332	5,760,844	6,006,243	5,890,948	5,885,597	6,389,819	6%	9%	6,686,585	6,950,116
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	106,621	225,846	160,417	160,417	160,417	154,167	-4%	-4%	155,877	156,215
TOTAL TRANSFERS OUT	106,621	225,846	160,417	160,417	160,417	154,167	-4%	-4%	155,877	156,215
TOTAL 1200 EXPENDITURES & TRANSFERS OUT	\$5,831,953	\$5,986,690	\$6,166,660	\$6,051,365	\$6,046,014	\$6,543,986	6%	8%	\$6,842,462	\$7,106,331



10 GENERAL FUND - PARKING CONTROL

10X1201 PARKING CONTROL	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$121,210	\$111,342	\$115,188	\$115,188	\$115,678	\$122,080	6%	6%	\$126,963	\$132,042
1020000 OVERTIME	1,939	5,285	2,400	2,400	2,200	5,500	129%	150%	2,588	2,678
1040000 SPECIAL PAY	422	506	504	504	504	504	0%	0%	514	524
1140000 FICA - EMPLOYER PORTION	8,480	7,738	9,034	9,034	7,718	9,798	8%	27%	9,952	10,350
1160000 PENSION PLAN	14,619	12,412	13,146	12,579	12,579	13,769	5%	9%	14,319	14,892
1180000 GROUP LIFE INS. PREMIUM	514	347	423	423	455	448	6%	-2%	457	467
1190000 DENTAL HEALTH INSURANCE	3,303	3,156	2,955	2,955	2,948	2,955	0%	0%	3,044	3,135
1200000 EMPLOYEE HEALTH CARE	32,981	36,372	35,406	35,406	40,653	37,785	7%	-7%	40,808	44,072
1220000 REIMB-HRA DEDUCTIBLE	2,543	2,490	1,041	1,041	1,041	1,014	-3%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	4,174	3,928	4,068	4,068	4,175	4,712	16%	13%	5,089	5,496
TOTAL PERSONAL SERVICES	190,185	183,576	184,165	183,598	187,951	198,565	8%	6%	204,748	214,670
<u>CONTRACTUAL SERVICES</u>										
2130000 TRAVEL AND TRAINING	0	0	0	0	0	5,000	100%	100%	5,000	5,000
2160000 PRINTING AND PHOTOGRAPHY	430	4,881	6,600	6,600	4,250	11,300	71%	166%	8,200	10,000
2330000 TELEPHONE	0	0	1,260	1,260	1,260	1,260	0%	0%	1,260	0
TOTAL CONTRACTUAL SERVICES	430	4,881	7,860	7,860	5,510	17,560	123%	219%	14,460	15,000
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	208	3,551	200	200	200	250	25%	25%	300	400
3070000 OPERATING SUPPLIES & EQUIP.	0	166	2,100	2,100	1,000	2,000	-5%	100%	2,100	2,200
3160000 CLOTHING & UNIFORMS	2,756	399	1,500	1,500	1,500	2,000	33%	33%	4,000	4,500
TOTAL COMMODITIES	2,964	4,116	3,800	3,800	2,700	4,250	12%	57%	6,400	7,100
TOTAL EXPENDITURES	193,579	192,573	195,825	195,258	196,161	220,375	13%	12%	225,608	236,770
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	20,440	22,385	20,195	20,195	20,195	20,306	1%	1%	20,306	21,553
TOTAL TRANSFERS OUT	20,440	22,385	20,195	20,195	20,195	20,306	1%	1%	20,306	21,553
TOTAL 1201 EXPENDITURES & TRANSFERS OUT	\$214,019	\$214,958	\$216,020	\$215,453	\$216,356	\$240,681	11%	11%	\$245,914	\$258,323



DEPARTMENT OF FIRE

Funded Staffing			
	2015	2016	2017
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Lieutenant	2	2	2
Firefighter/Paramedic	21	21	21
Firefighter/EMT	1	1	1
Administrative Specialist III	1	1	1
Total Fire	36	36	36

Mission

The Clayton Fire Department exists to help prepare the community for emergencies, support people when overwhelmed, and care for them in their time of need.

Description

The Clayton Fire Department (CFD) is a direct operating department of the City of Clayton and provides fire protection, fire prevention code enforcement, all hazards emergency response and advanced life support (ALS) emergency medical treatment and transport services to the

community. Fire department personnel additionally teach safety and injury prevention classes for residents, the business community and City employees. The department's jurisdiction encompasses all of the governmental boundaries of the City, along with the unincorporated Washington University Danforth Campus, which is a contractual service area. The department's three (3) square mile service area is experiencing moderate growth. Services are provided from one fire station with a fleet of apparatus including one fire rescue engine, one quint (ladder) truck, mass casualty unit and two ambulances, along with several command, staff, and other specialty units. The East Central Dispatch Center (ECDC) provides emergency call receipt and dispatch service.

Staff for the Fire Department consists of 35 uniformed members and one civilian: the Fire Chief, Assistant Fire Chief/Fire Marshal and Administrative Specialist, and three 11-person crews staffing the command vehicle, quint (ladder) truck, rescue engine and ambulances 24 hours per day.

Goal

Ensure the public's safety by providing effective and efficient responses to all emergencies and educating the public on fire prevention.

Key Intended Outcome

Public Safety

Performance Measures (by Fiscal Year):

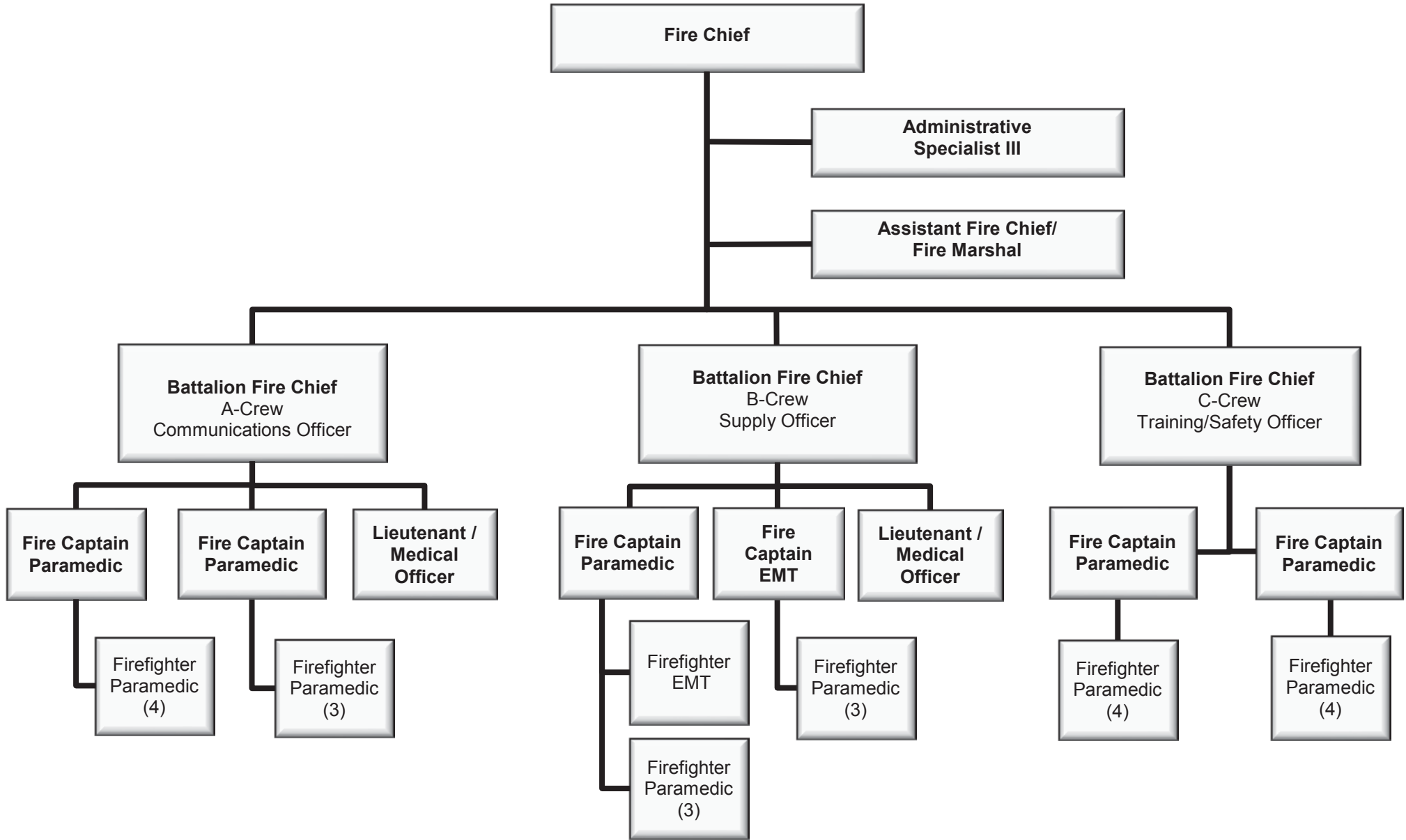
Category	Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of residents surveyed who feel safe	95%	94%	95%	95%	95%	95%
	% of residents surveyed rating competency of Fire/EMS as good or excellent	90%	93%	90%	90%	90%	90%
Financial	Fire/EMS cost per capita	\$95	\$93	\$96	\$91	\$96	\$96
Process	% of fires contained to room of origin	100%	100%	100%	100%	100%	100%
	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	40%	27%	40%	50%	50%	50%
People	Annual training hours per employee*	108	106	108	321	108	108
	% of employees meeting requirements to promote	80%	83%	80%	60%	80%	80%
	Employee Engagement Index (actual results)	3.75	4.26	--	--	4.20	4.20

*FY 2015 training hours per employee reflect an expanded definition of training.

Find more information about the Fire Department at <http://www.claytonmo.gov/Government/Departments/Fire.htm>.



City of Clayton Fire Department

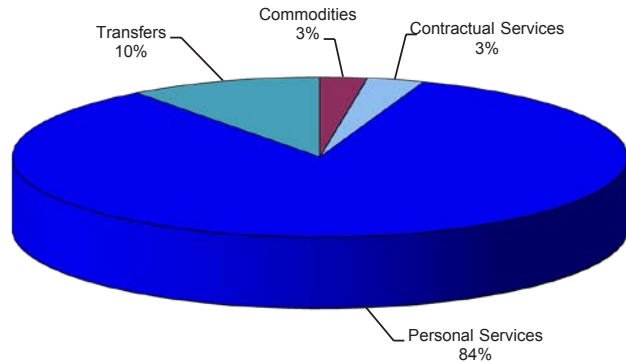




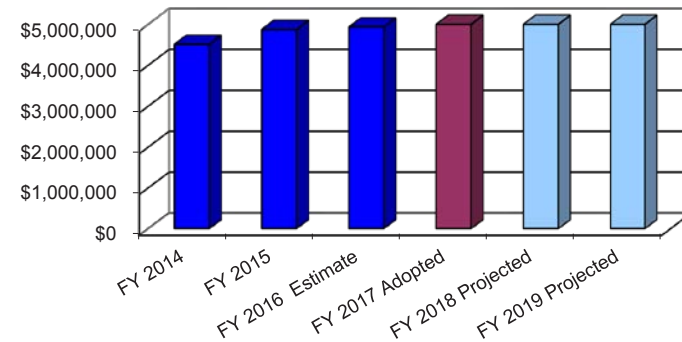
SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: FIRE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1300				
FIRE - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$3,895,557	\$3,979,355	\$4,079,696	\$4,105,450	\$4,109,659	\$4,369,417	7%	6%	\$4,551,767	\$5,062,640
CONTRACTUAL SERVICES	85,223	98,263	119,703	120,303	108,589	155,347	30%	43%	163,737	157,171
COMMODITIES	128,417	178,738	122,143	128,689	131,599	128,479	5%	-2%	134,005	173,104
CAPITAL OUTLAY	0	40,707	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	4,109,197	4,297,063	4,321,542	4,354,442	4,349,847	4,653,243	8%	7%	4,849,509	5,392,915
TRANSFERS OUT	402,036	576,299	593,864	593,864	585,447	526,995	-11%	-10%	535,390	532,843
TOTAL FIRE	\$4,511,233	\$4,873,362	\$4,915,406	\$4,948,306	\$4,935,294	\$5,180,238	5%	5%	\$5,384,899	\$5,925,758

FY 2017 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - FIRE

10X1300 FIRE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$2,479,064	\$2,533,512	\$2,632,433	\$2,632,433	\$2,627,798	\$2,827,431	7%	8%	\$2,948,848	\$3,257,281
1020000 OVERTIME	231,531	247,673	185,715	211,715	213,663	202,715	9%	-5%	192,215	204,045
1040000 SPECIAL PAY	698	710	504	504	523	504	0%	-4%	514	524
1080000 HOLIDAY PAY	61,785	61,045	62,897	62,897	62,785	72,150	15%	15%	75,036	81,741
1140000 FICA - EMPLOYER PORTION	202,110	207,223	220,434	220,434	210,440	237,976	8%	13%	246,143	271,300
1160000 PENSION PLAN	425,165	376,727	412,869	412,623	412,623	451,596	9%	9%	469,660	519,075
1180000 GROUP LIFE INS. PREMIUM	9,237	8,115	10,084	10,084	10,920	10,876	8%	0%	11,094	12,099
1190000 DENTAL HEALTH INSURANCE	31,968	28,930	26,449	26,449	26,142	27,046	2%	3%	27,857	31,816
1200000 EMPLOYEE HEALTH CARE	288,277	320,400	313,120	313,120	324,006	316,938	1%	-2%	342,293	412,936
1220000 REIMB-HRA DEDUCTIBLE	10,828	10,592	12,492	12,492	12,492	12,168	-3%	-3%	12,168	13,209
1960000 WORKERS' COMPENSATION	154,894	184,428	202,699	202,699	208,267	210,017	4%	1%	225,939	258,614
TOTAL PERSONAL SERVICES	3,895,557	3,979,355	4,079,696	4,105,450	4,109,659	4,369,417	7%	6%	4,551,767	5,062,640
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	2,751	0	0	0	2,000	1,000	100%	-50%	1,000	1,000
2030000 MEDICAL SERVICES	19,081	18,692	25,150	25,750	25,750	24,700	-2%	-4%	25,750	30,300
2100000 POSTAGE	419	5,559	732	732	800	1,375	88%	72%	1,400	1,420
2130000 TRAVEL & TRAINING	15,544	26,526	16,825	16,825	24,205	34,750	107%	44%	32,380	29,605
2160000 PRINTING AND PHOTOGRAPHY	8,717	3,450	5,900	5,900	7,100	3,900	-34%	-45%	7,300	6,300
2330000 TELEPHONE	13,465	16,830	17,412	17,412	18,954	19,112	10%	1%	19,432	8,451
2370000 MAINTENANCE & REPAIR EQUIP.	14,798	18,578	18,689	18,689	18,660	17,695	-5%	-5%	18,710	19,480
2550000 DUES & MEMBERSHIPS	3,562	4,542	4,275	4,275	4,915	4,660	9%	-5%	4,660	4,660
2700000 CONTRACTUAL SERVICES	6,886	4,086	30,720	30,720	6,205	48,155	57%	676%	53,105	55,955
TOTAL CONTRACTUAL SERVICES	85,223	98,263	119,703	120,303	108,589	155,347	30%	43%	163,737	157,171
COMMODITIES										
3010000 OFFICE SUPPLIES	9,538	11,506	11,220	11,220	11,220	11,220	0%	0%	11,220	11,220
3070000 OPERATING SUPPLIES & EQUIP.	28,838	29,408	27,590	27,590	30,240	27,630	0%	-9%	27,630	39,141
3110000 EQUIPMENT PARTS	605	5,147	5,200	5,200	5,200	7,500	44%	44%	4,200	7,500
3160000 CLOTHING & UNIFORMS	51,801	49,314	46,253	52,799	52,799	49,189	6%	-7%	58,765	83,203
3200000 MEDICAL SUPPLIES	29,157	36,729	28,100	28,100	28,100	28,100	0%	0%	28,100	28,100
3210000 MEETINGS & RECEPTIONS	5,369	1,992	2,180	2,180	2,440	3,240	49%	33%	2,490	2,340
3320000 AWARDS, RECOGNITION & BADGES	3,109	3,236	1,600	1,600	1,600	1,600	0%	0%	1,600	1,600
TOTAL COMMODITIES	128,417	178,738	122,143	128,689	131,599	128,479	5%	-2%	134,005	173,104
CAPITAL OUTLAY										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	0	17,358	0	0	0	0	0%	0%	0	0
5030000 OFFICE FURNITURE & EQUIPMENT	0	23,349	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	0	40,707	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	4,109,197	4,297,063	4,321,542	4,354,442	4,349,847	4,653,243	8%	7%	4,849,509	5,392,915

(continued)

10X1300	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
FIRE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	402,036	576,299	593,864	593,864	585,447	526,995	-11%	-10%	535,390	532,843
TOTAL TRANSFERS OUT	402,036	576,299	593,864	593,864	585,447	526,995	-11%	-10%	535,390	532,843
TOTAL 1300 EXPENDITURES & TRANSFERS OUT	\$4,511,233	\$4,873,362	\$4,915,406	\$4,948,306	\$4,935,294	\$5,180,238	5%	5%	\$5,384,899	\$5,925,758

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DEPARTMENT OF PUBLIC WORKS

Funded Staffing			
	2015	2016	2017
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Public Works Director	1	1	1
Civil Engineer II	1	0	0
Principal Civil Engineer	0	1	1
Civil Engineer I	1	0	0
Civil Engineer	0	1	1
Construction Inspector	1	0	0
Engineering Technician	0	1	1
Administrative Specialist II	1	1	1
Total Engineering	6	6	6
<u>Street Maintenance</u>			
Public Works Superintendent	1	1	1
City Forester	1	1	1
Municipal Service Foreman	2	2	2
Assistant City Forester	1	1	1
Municipal Service Worker I	7	7	7
Total Street Maintenance	12	12	12
<u>Building Maintenance</u>			
Facility Maintenance Foreman	1	1	1
Facility Maintenance Worker II	1	1	1
Facility Maintenance Worker I	1	1	1
Total Building Maintenance	3	3	3
<u>Fleet Maintenance</u>			
Mechanic II	1	1	1
Mechanic I	2	2	2
Total Fleet Maintenance	3	3	3
<u>Parking Operations</u>			
Parking Meter Technician	1	1	1
Total Parking Operations	1	1	1
<u>Street Lighting</u>			
Municipal Service Foreman	1	1	1
Municipal Service Worker I	1	1	1
Total Street Lighting	2	2	2
Total Public Works	27	27	27

Vision

To support, reinforce and sustain the City's vision through continued operational, technical and professional staff training ensuring the on-going high level of standards, practices, procedures and expertise in all facets of this department for today and in the future.

Mission

To support, enhance and sustain a high quality of life for the City's residents, businesses and visitors by providing well-planned, environmentally sensitive, cost effective infrastructure, equipment and services to promote public health, personal safety, transportation, and civic vitality. To assist and support all other City departments and personnel in achieving and maintaining the City's mission and vision through the high level of internal operational, technical and administrative services available and performed on a routine basis by this department.

Description

The Department of Public Works is divided into four programs:

Administrative/Engineering

The Administrative/Engineering program is responsible for the overall administration and coordination of the department activities and is responsible for the implementation of all design, construction, and most service contracts. This includes the administration of the refuse/recycling collection contract. This program also provides engineering support to the other Public Works programs and departments of the City.

Operations

The Operations program is responsible for the maintenance and repair of all public streets, alleys, sidewalks, surface parking facilities, street lights, traffic control, leaf collection program and parking operations.

Facility Maintenance

The Facility Maintenance program is responsible for the maintenance of the City's facilities, including City Hall, Fire Station, Police Station/Municipal Building, and Municipal Garage.

Fleet Maintenance

The Fleet Maintenance program is responsible for the repair and maintenance of all City-owned vehicles and equipment.

Goal

Foster all safe and accessible modes of travel including walking and biking by providing excellent street and lighting planning and maintenance.
 Promote public health by maintaining the City's cleanliness through efficient and effective refuse and recycling services.

Key Intended Outcome

Transportation

Performance Measures (by Fiscal Year):

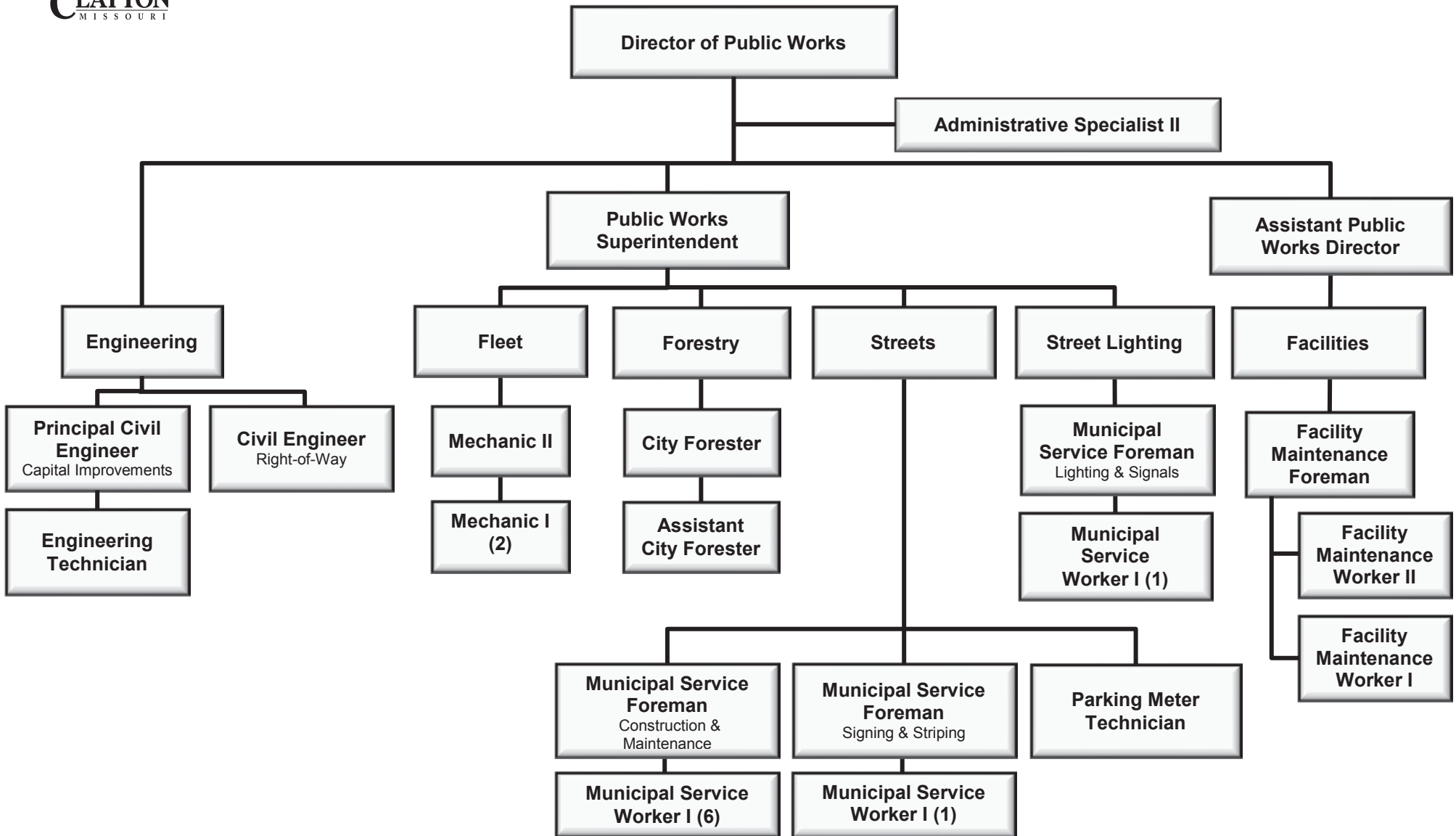
Category	Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of residents rating streets as good or better	75%	77%	85%	50%	85%	85%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths*	\$41,600	\$27,489	\$30,000	\$52,815	\$55,000	\$55,000
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	80%	--	80%	88%	80%	80%
	% of linear miles with dedicated/shared bicycle routes	7%	7%	7%	7%	7%	7%
	Annual sidewalk defects per 1,000 linear feet	1.50	0.20	0.50	0.12	0.50	0.50
People	Annual training hours per employee	25	27	25	23	25	25
	Employee Engagement Index (actual results)	4.25	4.32	--	--	4.20	4.20

* The higher cost per mile in FY 2015 through FY 2017 is due to the significant street repairs as part of a bond issue.

Find more information about the Department of Public Works at http://www.claytonmo.gov/Government/Departments/Public_Works.htm.



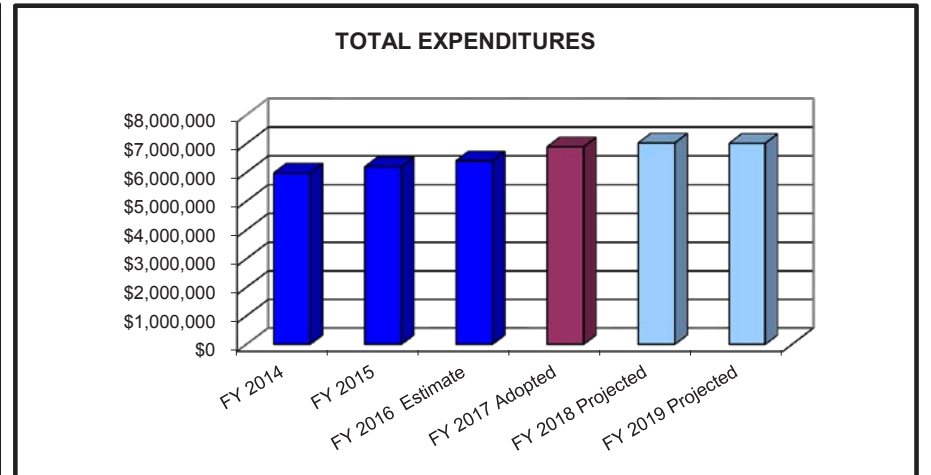
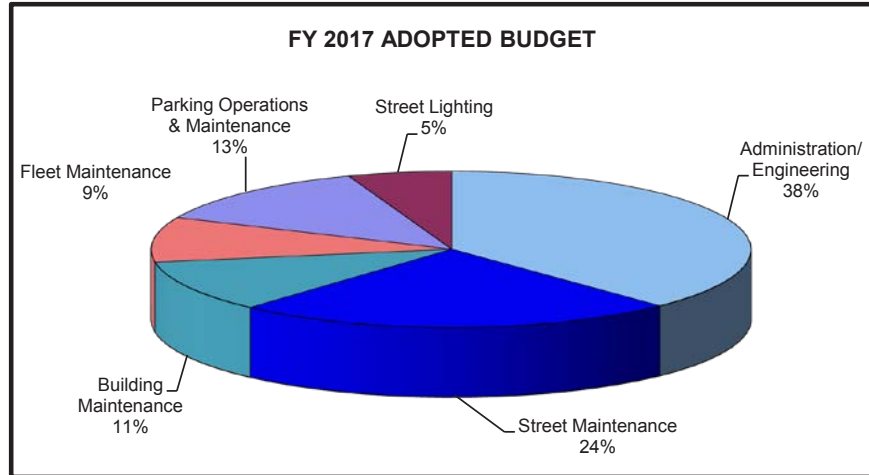
City of Clayton Public Works Department





SUMMARY OF EXPENDITURES BY PROGRAM

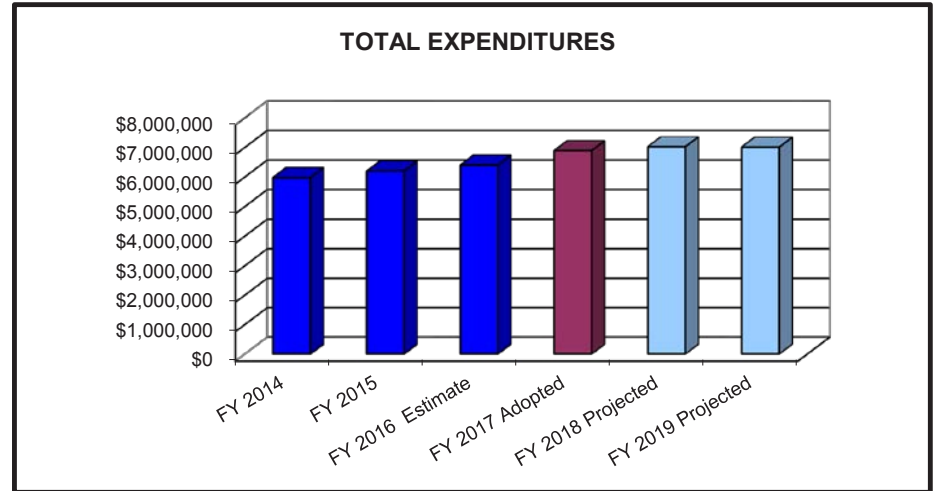
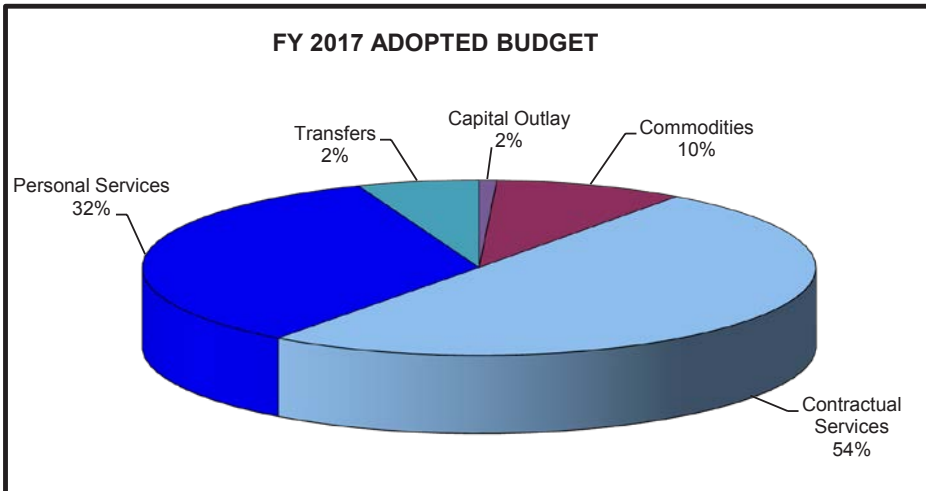
DEPARTMENT: PUBLIC WORKS						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1400-1409				
PUBLIC WORKS DEPARTMENT - BY PROGRAM	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
ADMINISTRATION / ENGINEERING	\$2,424,890	\$2,390,480	\$2,604,548	\$2,574,264	\$2,571,880	\$2,610,319	0%	1%	\$2,682,236	\$2,754,951
STREET MAINTENANCE	1,390,642	1,542,911	1,634,604	1,477,089	1,449,898	1,638,062	0%	13%	1,662,982	1,711,181
BUILDING MAINTENANCE	628,710	752,643	676,556	683,090	638,301	737,140	9%	15%	835,064	847,460
FLEET MAINTENANCE	581,853	532,156	679,588	588,417	580,864	640,797	-6%	10%	688,783	712,931
PARKING OPERATIONS & MAINT.	657,990	680,874	770,468	815,865	812,470	880,304	14%	8%	754,649	566,239
STREET LIGHTING	298,119	301,589	334,411	355,114	352,232	384,937	15%	9%	400,864	417,563
TOTAL PUBLIC WORKS	\$5,982,203	\$6,200,653	\$6,700,175	\$6,493,839	\$6,405,645	\$6,891,559	3%	8%	\$7,024,578	\$7,010,325





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PUBLIC WORKS						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1400-1409				
PUBLIC WORKS DEPARTMENT - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$2,082,607	\$2,048,153	\$2,246,733	\$2,170,103	\$2,171,057	\$2,344,791	4%	8%	\$2,419,386	\$2,526,298
CONTRACTUAL SERVICES	3,008,738	3,261,279	3,325,083	3,309,227	3,234,387	3,456,321	4%	7%	3,431,978	3,276,198
COMMODITIES	543,504	549,652	718,825	583,175	566,667	629,255	-12%	11%	669,552	693,064
CAPITAL OUTLAY	72,193	41,300	64,450	86,250	88,450	58,500	-9%	-34%	64,000	62,000
TOTAL EXPENDITURES	5,707,041	5,900,384	6,355,091	6,148,755	6,060,561	6,488,867	2%	7%	6,584,916	6,557,560
TRANSFERS OUT	275,162	300,269	345,084	345,084	345,084	402,692	17%	17%	439,662	452,765
TOTAL PUBLIC WORKS	\$5,982,203	\$6,200,653	\$6,700,175	\$6,493,839	\$6,405,645	\$6,891,559	3%	8%	\$7,024,578	\$7,010,325





10 GENERAL FUND - ENGINEERING

10X1401 ENGINEERING	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$376,155	\$343,305	\$448,382	\$448,382	\$447,122	\$466,218	4%	4%	\$484,867	\$504,261
1020000 OVERTIME	3,374	778	3,400	3,400	1,400	3,947	16%	182%	4,085	4,228
1030000 PART-TIME	19,910	19,752	13,500	6,250	13,500	14,600	8%	8%	14,965	15,339
1040000 SPECIAL PAY	265	118	0	0	8	0	0%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	30,076	27,862	35,975	35,975	33,679	37,467	4%	11%	38,966	40,524
1150000 DEFERRED COMPENSATION	3,077	5,357	5,000	5,000	5,000	5,000	0%	0%	5,000	5,000
1160000 PENSION PLAN	41,013	47,653	50,372	48,198	48,198	52,582	4%	9%	54,685	56,873
1180000 GROUP LIFE INS. PREMIUM	1,470	1,308	1,601	1,601	1,596	1,693	6%	6%	1,726	1,761
1190000 DENTAL HEALTH INSURANCE	4,131	2,568	3,584	3,584	3,325	3,333	-7%	0%	3,433	3,536
1200000 EMPLOYEE HEALTH CARE	37,653	32,669	45,948	45,948	48,157	45,261	-1%	-6%	48,882	52,792
1220000 REIMB-HRA DEDUCTIBLE	1,595	1,663	2,082	2,082	2,082	2,028	-3%	-3%	2,028	2,028
1960000 WORKERS' COMPENSATION	4,702	6,140	4,903	4,903	5,047	5,278	8%	5%	5,700	6,156
TOTAL PERSONAL SERVICES	523,421	489,173	614,747	605,323	609,114	637,407	4%	5%	664,337	692,498
CONTRACTUAL SERVICES										
2100000 POSTAGE	622	381	912	912	460	510	-44%	11%	520	530
2130000 TRAVEL & TRAINING	6,705	5,012	10,880	10,880	8,634	11,010	1%	28%	11,205	9,305
2150000 ADVERTISING	472	0	1,700	1,700	0	0	-100%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	1,021	175	1,750	1,750	400	800	-54%	100%	800	800
2330000 TELEPHONE	29,156	19,304	18,920	18,920	19,440	19,840	5%	2%	20,410	20,997
2370000 MAINTENANCE & REPAIR EQUIP.	1,479	831	727	727	1,175	1,230	69%	5%	1,250	1,275
2550000 DUES & MEMBERSHIPS	681	1,441	1,680	1,680	1,305	1,305	-22%	0%	1,383	1,373
2700000 CONTRACTUAL SERVICES	33,041	22,827	68,320	47,460	47,650	27,110	-60%	-43%	34,610	34,610
4020000 RECYCLING COMMITTEE	848	437	2,000	2,000	0	2,000	0%	100%	2,000	2,000
4040000 REFUSE COLLECTION	1,781,686	1,814,974	1,853,567	1,853,567	1,854,667	1,882,357	2%	1%	1,919,534	1,962,415
TOTAL CONTRACTUAL SERVICES	1,855,711	1,865,382	1,960,456	1,939,596	1,933,731	1,946,162	-1%	1%	1,991,712	2,033,305
COMMODITIES										
3010000 OFFICE SUPPLIES	1,065	1,246	1,500	1,500	1,050	1,075	-28%	2%	1,100	1,125
3020000 PUBLICATIONS	0	0	110	110	150	155	41%	3%	160	165
3070000 OPERATING SUPPLIES & EQUIP.	410	1,002	2,250	2,250	2,350	350	-84%	-85%	1,250	550
3160000 CLOTHING & UNIFORMS	656	1,276	1,000	1,000	1,000	1,020	2%	2%	1,040	1,060
3210000 MEETINGS & RECEPTIONS	2,437	726	1,660	1,660	1,660	2,100	27%	27%	2,140	2,580
3220000 FOOD & BEVERAGE	0	0	500	500	500	510	2%	2%	520	530
TOTAL COMMODITIES	4,568	4,250	7,020	7,020	6,710	5,210	-26%	-22%	6,210	6,010

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10X1401 ENGINEERING	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>CAPITAL OUTLAY</u>										
5030000 CAPITAL OUTLAY	28,279	0	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	28,279	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	2,411,979	2,358,805	2,582,223	2,551,939	2,549,555	2,588,779	0%	2%	2,662,259	2,731,813
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	12,911	31,675	22,325	22,325	22,325	21,540	-4%	-4%	19,977	23,138
TOTAL TRANSFERS OUT	12,911	31,675	22,325	22,325	22,325	21,540	-4%	-4%	19,977	23,138
TOTAL 1401 EXPENDITURES & TRANSFERS OUT	\$2,424,890	\$2,390,480	\$2,604,548	\$2,574,264	\$2,571,880	\$2,610,319	0%	1%	\$2,682,236	\$2,754,951



10 GENERAL FUND - STREET MAINTENANCE

10X1403 STREET MAINTENANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$607,737	\$580,891	\$603,162	\$559,162	\$564,134	\$616,807	2%	9%	\$641,480	\$667,139
1020000 OVERTIME	44,260	41,868	34,220	34,220	34,200	56,000	64%	64%	36,225	37,493
1030000 PART-TIME	26,320	21,771	49,000	32,500	32,500	35,000	-29%	8%	35,875	36,772
1040000 SPECIAL PAY	1,243	698	696	696	701	696	0%	-1%	710	724
1140000 FICA - EMPLOYER PORTION	49,726	47,341	53,327	51,227	46,265	54,194	2%	17%	54,698	56,886
1160000 PENSION PLAN	59,045	66,669	69,840	66,825	66,825	69,566	0%	4%	72,349	75,243
1180000 GROUP LIFE INS. PREMIUM	2,255	1,906	2,326	2,326	2,328	2,347	1%	1%	2,393	2,441
1190000 DENTAL HEALTH INSURANCE	11,263	8,026	7,451	7,451	7,362	8,844	19%	20%	9,109	9,383
1200000 EMPLOYEE HEALTH CARE	90,701	90,067	86,886	80,386	78,726	96,824	11%	23%	104,570	112,936
1220000 REIMB-HRA DEDUCTIBLE	4,495	4,398	4,164	4,164	4,164	4,056	-3%	-3%	4,056	4,056
1960000 WORKERS' COMPENSATION	38,292	46,196	46,791	46,791	48,086	49,389	6%	3%	52,257	56,437
TOTAL PERSONAL SERVICES	935,337	909,831	957,863	885,748	885,291	993,723	4%	12%	1,013,722	1,059,510
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	5,271	5,546	6,490	6,490	6,390	8,290	28%	30%	7,440	5,200
2150000 ADVERTISING	0	40	250	250	250	250	0%	0%	250	250
2310000 WATER	9,065	10,731	15,137	15,137	11,004	15,577	3%	42%	16,045	16,525
2350000 MAINTENANCE & REPAIR STRUCTURES	10,173	13,311	27,500	17,500	17,500	27,500	0%	57%	27,500	27,500
2380000 MAINTENANCE & REPAIR - RADIO	0	0	0	0	0	1,000	100%	100%	1,000	1,250
2420000 RENTALS	2,032	15,933	2,500	2,500	1,500	2,500	0%	67%	2,500	2,500
2530000 LANDFILL CHARGES	3,579	4,339	4,500	4,500	4,500	4,500	0%	0%	4,600	4,700
2550000 DUES & MEMBERSHIPS	380	720	645	645	645	695	8%	8%	695	695
2700000 CONTRACTUAL SERVICES	14,810	86,243	109,815	83,815	61,114	134,310	22%	120%	89,542	86,184
2810000 REQUIRED TRAINING	500	375	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
TOTAL CONTRACTUAL SERVICES	45,810	137,260	167,837	131,837	103,903	195,622	17%	88%	150,572	145,804
COMMODITIES										
3010000 OFFICE SUPPLIES	1,074	618	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3020000 PUBLICATIONS	0	0	150	150	150	150	0%	0%	150	150
3160000 CLOTHING & UNIFORMS	5,606	5,719	5,900	5,900	5,900	6,650	13%	13%	6,650	6,650
3170000 AGRICULTURAL SUPPLIES	21,183	45,922	51,900	44,200	44,200	44,980	-13%	2%	36,230	37,035
3190000 HARDWARE & HAND TOOLS	5,914	7,373	6,000	6,000	6,000	7,000	17%	17%	7,000	7,000
3200000 MEDICAL SUPPLIES	421	759	900	900	900	945	5%	5%	945	992
3210000 MEETINGS & RECEPTIONS	1,246	820	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3250000 STREET MAINTENANCE MATERIALS	16,031	4,616	20,000	12,000	15,000	17,500	-13%	17%	16,500	16,500
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	10,881	-274	12,500	12,500	11,000	12,500	0%	14%	13,035	13,035

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10X1403		FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
STREET MAINTENANCE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
3270000	LUMBER & WOOD PRODUCTS	540	1,267	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
3280000	PAINTS & PAINTING SUPPLIES	8,968	10,403	12,500	12,500	12,500	12,500	0%	0%	12,875	12,875
3280001	PAINT-TRAFFIC CONTROL	4,882	4,818	5,000	5,000	5,000	5,000	0%	0%	5,000	5,000
3300000	STEEL, IRON & METAL PRODUCTS	3,364	2,556	4,000	4,000	4,000	4,000	0%	0%	4,120	4,120
3400000	SNOW & ICE CONTROL MATERIALS	49,267	130,874	94,200	67,200	65,000	46,750	-50%	-28%	65,000	65,000
3460000	EMERGENCY CREW MEALS	1,187	996	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
3600000	STREET FURNITURE & TRASH CONTAINERS	9,912	5,941	10,000	10,000	10,000	10,000	0%	0%	10,000	10,000
3640000	TRAFFIC CONTROL SIGNS	11,712	7,225	8,500	8,500	10,700	8,500	0%	-21%	8,755	8,755
TOTAL COMMODITIES		152,188	229,633	235,750	193,050	194,550	180,675	-23%	-7%	190,460	191,312
CAPITAL OUTLAY											
5030000	CAPITAL OUTLAY	25,153	24,367	25,000	18,300	18,000	20,000	-20%	11%	25,000	25,000
5060000	BUILDING TOOLS, SHOP & CONSTR. EQP.	0	0	4,950	4,950	4,950	3,000	-39%	-39%	3,000	0
TOTAL CAPITAL OUTLAY		25,153	24,367	29,950	23,250	22,950	23,000	-23%	0%	28,000	25,000
TOTAL EXPENDITURES		1,158,488	1,301,091	1,391,400	1,233,885	1,206,694	1,393,020	0%	15%	1,382,754	1,421,626
TRANSFERS OUT											
9270000	TRANSFER TO EQUIPMENT FUND	232,154	241,820	243,204	243,204	243,204	245,042	1%	1%	280,228	289,555
TOTAL TRANSFERS OUT		232,154	241,820	243,204	243,204	243,204	245,042	1%	1%	280,228	289,555
TOTAL 1403 EXPENDITURES & TRANSFERS OUT		\$1,390,642	\$1,542,911	\$1,634,604	\$1,477,089	\$1,449,898	\$1,638,062	0%	13%	\$1,662,982	\$1,711,181



10 GENERAL FUND - BUILDING MAINTENANCE

10X1404 BUILDING MAINTENANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$139,332	\$142,610	\$145,445	\$145,445	\$146,531	\$150,631	4%	3%	\$156,657	\$162,923
1020000 OVERTIME	1,664	4,549	4,000	4,000	2,000	7,500	88%	275%	4,140	4,285
1030000 PART-TIME	0	0	0	7,250	7,250	7,300	100%	1%	7,483	7,670
1040000 SPECIAL PAY	169	169	168	168	170	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	10,620	11,149	11,445	11,445	11,242	12,671	11%	13%	12,897	13,412
1160000 PENSION PLAN	13,261	15,658	16,599	15,883	15,883	16,989	2%	7%	17,668	18,375
1180000 GROUP LIFE INS. PREMIUM	481	440	538	538	540	557	4%	3%	568	579
1190000 DENTAL HEALTH INSURANCE	1,989	1,459	1,363	1,363	1,359	1,363	0%	0%	1,404	1,446
1200000 EMPLOYEE HEALTH CARE	12,716	14,186	13,797	13,797	13,561	15,564	13%	15%	16,809	18,154
1220000 REIMB-HRA DEDUCTIBLE	332	325	1,041	1,041	1,041	1,014	-3%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	4,374	5,281	5,265	5,265	5,414	6,299	20%	16%	6,803	7,347
TOTAL PERSONAL SERVICES	184,938	195,826	199,661	206,195	204,991	220,056	10%	7%	225,614	235,380
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	525	3,220	4,500	4,500	2,000	6,500	44%	225%	4,700	1,900
2300000 NATURAL GAS	62,561	61,212	45,850	32,000	35,500	46,800	2%	32%	47,800	48,400
2310000 WATER	17,384	15,018	17,370	15,520	16,370	16,870	-3%	3%	17,370	17,970
2320000 ELECTRICITY	214,547	231,788	184,200	184,200	154,200	189,750	3%	23%	268,600	276,750
2340000 SEWER SERVICE CHARGE	5,282	11,232	7,420	7,420	13,700	15,100	104%	10%	16,600	18,300
2350000 BUILDING MAINTENANCE	60,758	120,492	27,640	43,340	29,700	30,800	11%	4%	31,400	32,000
2370000 MAINTENANCE & REPAIR EQUIPMENT	140	2,686	48,450	48,450	48,450	49,500	2%	2%	50,550	51,600
2420000 RENTALS	0	0	310	310	300	320	3%	7%	330	340
2550000 DUES & MEMBERSHIPS	0	0	375	375	359	360	-4%	0%	360	375
2700000 CONTRACTUAL SERVICES	58,039	65,166	83,649	78,649	71,600	82,690	-1%	15%	90,785	82,815
TOTAL CONTRACTUAL SERVICES	419,236	510,814	419,764	414,764	372,179	438,690	5%	18%	528,495	530,450
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIP.	11,512	11,650	0	3,500	500	0	0%	-100%	0	0
3140000 CLEANING & JANITORIAL SUPPLIES	0	0	9,200	10,700	10,000	10,300	12%	3%	10,600	10,900
3160000 CLOTHING & UNIFORMS	492	622	900	900	1,100	1,255	39%	14%	1,310	1,365
3190000 HAND TOOLS	0	0	1,020	1,020	1,020	1,040	2%	2%	1,060	1,080
3220000 FOOD & BEVERAGE	0	29	400	400	400	400	0%	0%	400	400
3360000 BUILDING MAINTENANCE PARTS	5,175	10,420	11,500	11,500	11,500	11,800	3%	3%	12,100	12,400
TOTAL COMMODITIES	17,179	22,919	23,020	28,020	24,520	24,795	8%	1%	25,470	26,145
CAPITAL OUTLAY										
5020000 BUILDINGS, STRUCTURES & IMP.	4,858	16,933	20,000	20,000	22,500	20,000	0%	-11%	20,000	20,000
TOTAL CAPITAL OUTLAY	4,858	16,933	20,000	20,000	22,500	20,000	0%	-11%	20,000	20,000
TOTAL EXPENDITURES	626,211	746,492	662,445	668,979	624,190	703,541	6%	13%	799,579	811,975
TRANSFERS OUT										
9260000 TRANSFER OUT FOR INTERFUND ADVANCE	0	0	10,159	10,159	10,159	10,159	0%	0%	10,159	10,159
9270000 TRANSFER TO EQUIPMENT FUND	2,499	6,151	3,952	3,952	3,952	23,440	493%	493%	25,326	25,326
TOTAL TRANSFERS OUT	2,499	6,151	14,111	14,111	14,111	33,599	138%	138%	35,485	35,485
TOTAL 1404 EXPENDITURES & TRANSFERS OUT	\$628,710	\$752,643	\$676,556	\$683,090	\$638,301	\$737,140	9%	15%	\$835,064	\$847,460



10 GENERAL FUND - FLEET MAINTENANCE

10X1405 FLEET MAINTENANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$163,030	\$159,406	\$166,717	\$166,717	\$164,892	\$173,852	4%	5%	\$180,806	\$188,039
1020000 OVERTIME	1,901	1,163	3,500	3,500	2,000	3,570	2%	79%	3,695	3,824
1040000 SPECIAL PAY	94	0	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	12,141	11,733	13,022	13,022	11,775	13,573	4%	15%	14,116	14,680
1160000 PENSION PLAN	17,732	18,333	19,026	18,205	18,205	19,608	3%	8%	20,392	21,208
1180000 GROUP LIFE INS. PREMIUM	643	496	613	613	612	639	4%	4%	651	665
1190000 DENTAL HEALTH INSURANCE	2,131	1,856	1,761	1,761	1,754	1,761	0%	0%	1,814	1,868
1200000 EMPLOYEE HEALTH CARE	18,776	21,280	21,000	21,000	22,587	22,971	9%	2%	24,809	26,793
1220000 REIMB-HRA DEDUCTIBLE	855	839	1,041	1,041	1,041	1,014	-3%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	4,475	4,567	4,932	4,932	5,047	5,466	11%	8%	5,903	6,375
TOTAL PERSONAL SERVICES	221,777	219,673	231,612	230,791	227,913	242,454	5%	6%	253,200	264,466
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	977	69	6,000	6,000	6,000	2,000	-67%	-67%	6,800	2,000
2160000 PRINTING AND PHOTOGRAPHY	571	378	500	500	500	500	0%	0%	500	500
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	21,329	1,600	4,200	1,600	1,750	9%	9%	1,900	2,000
2550000 DUES & MEMBERSHIPS	479	489	489	489	499	510	4%	2%	525	540
2600000 LAUNDRY & DRY CLEANING	0	2,166	2,510	2,510	2,510	2,510	0%	0%	2,635	2,635
2700000 CONTRACTUAL SERVICES	25,496	27,174	38,200	38,200	38,200	38,200	0%	0%	39,095	39,095
2810000 CERTIFICATIONS	100	2,239	11,450	11,450	11,450	11,450	0%	0%	11,785	11,785
TOTAL CONTRACTUAL SERVICES	27,623	53,844	60,749	63,349	60,759	56,920	-6%	-6%	63,240	58,555
COMMODITIES										
3010000 OFFICE SUPPLIES	534	649	400	400	400	400	0%	0%	400	400
3020000 PUBLICATIONS	0	0	100	100	0	100	0%	100%	125	125
3070000 OPERATING SUPPLIES & EQUIP.	6,850	9,337	6,600	6,600	6,600	5,500	-17%	-17%	5,600	5,700
3100000 GAS, OIL & LUBRICANTS	215,505	152,580	256,635	178,685	177,500	196,000	-24%	10%	217,875	226,145
3110000 EQUIPMENT PARTS	99,566	89,360	105,840	90,840	90,040	113,250	7%	26%	121,175	129,657
3160000 CLOTHING & UNIFORMS	592	600	600	600	600	800	33%	33%	800	800
3190000 HAND TOOLS	0	1,891	2,000	2,000	2,000	2,100	5%	5%	2,200	2,300
3200000 MEDICAL SUPPLIES	163	224	350	350	350	350	0%	0%	400	400
TOTAL COMMODITIES	323,210	254,641	372,525	279,575	277,490	318,500	-15%	15%	348,575	365,527
TOTAL EXPENDITURES	572,611	528,158	664,886	573,715	566,162	617,874	-7%	9%	665,015	688,548
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	9,242	3,998	14,702	14,702	14,702	22,923	56%	56%	23,768	24,383
TOTAL TRANSFERS OUT	9,242	3,998	14,702	14,702	14,702	22,923	56%	56%	23,768	24,383
TOTAL 1405 EXPENDITURES & TRANSFERS OUT	\$581,853	\$532,156	\$679,588	\$588,417	\$580,864	\$640,797	-6%	10%	\$688,783	\$712,931



10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE

10X1406 PARKING OPERATIONS & MAINTENANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$58,204	\$59,123	\$60,290	\$60,290	\$60,735	\$62,431	4%	3%	\$64,928	\$67,526
1020000 OVERTIME	1,630	1,463	2,500	2,500	2,500	2,550	2%	2%	2,639	2,732
1030000 PART-TIME	3,972	2,088	4,080	4,080	4,080	4,080	0%	0%	4,182	4,287
1040000 SPECIAL PAY	169	169	168	168	170	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	4,661	4,538	5,128	5,128	4,904	5,296	3%	8%	5,508	5,728
1160000 PENSION PLAN	5,620	6,542	6,881	6,584	6,584	7,041	2%	7%	7,323	7,616
1180000 GROUP LIFE INS. PREMIUM	212	189	226	226	228	234	4%	3%	239	243
1190000 DENTAL HEALTH INSURANCE	985	1,040	985	985	981	985	0%	0%	1,015	1,045
1200000 EMPLOYEE HEALTH CARE	10,084	11,995	11,802	11,802	13,529	12,595	7%	-7%	13,603	14,691
1220000 REIMB-HRA DEDUCTIBLE	391	382	347	347	347	338	-3%	-3%	338	338
1960000 WORKERS' COMPENSATION	1,892	2,131	2,015	2,015	2,065	2,285	13%	11%	2,468	2,665
TOTAL PERSONAL SERVICES	87,821	89,660	94,422	94,125	96,123	98,003	4%	2%	102,414	107,046
<u>CONTRACTUAL SERVICES</u>										
2130000 TRAVEL AND TRAINING	0	140	1,200	1,200	200	3,700	208%	1750%	3,700	3,800
2160000 PRINTING AND PHOTOGRAPHY	846	0	975	975	0	1,050	8%	100%	1,100	1,200
2320000 ELECTRICITY	815	945	788	788	788	812	3%	3%	836	862
2340000 SEWER SERVICE CHARGE	385	792	620	620	300	300	-52%	0%	300	300
2350000 BUILDING MAINTENANCE	0	2	0	0	0	0	0%	0%	0	0
2370000 MAINTENANCE & REPAIR EQUIP.	30	246	11,900	11,900	11,900	1,100	-91%	-91%	1,200	1,300
2450000 RENT FACILITIES	24,000	24,000	24,000	24,000	24,000	24,000	0%	0%	24,000	24,000
2690000 BANKING & CREDIT CARD FEES	39,997	48,219	43,800	43,800	49,880	57,500	31%	15%	60,125	62,880
2700000 CONTRACTUAL SERVICES	18,137	17,625	17,524	17,524	17,524	45,409	159%	159%	47,569	49,729
2700002 ST. LOUIS COUNTY DR/SHAW PARK DR	62,713	62,500	64,000	64,000	64,000	77,000	20%	20%	66,600	0
2700003 CONTRACTUAL SERV. - BONHOMME	158,076	177,967	194,320	211,514	209,450	212,000	9%	1%	186,600	186,400
8100000 STL.CO. BOND-SHAW PARK DR. GARAGE	230,808	0	230,809	0	0	0	-100%	0%	0	0
8100001 SHAW PARK PRINCIPAL	0	197,462	0	207,579	207,579	218,214	100%	5%	132,419	0
8100002 SHAW PARK INTEREST	0	33,346	0	23,230	23,229	12,594	100%	-46%	2,219	0
TOTAL CONTRACTUAL SERVICES	535,806	563,244	589,936	607,130	608,850	653,679	11%	7%	526,668	330,471
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	3,542	2,102	4,500	4,500	3,700	5,400	20%	46%	6,300	7,200
3070000 OPERATING SUPPLIES & EQUIPMENT	6,786	9,184	9,350	9,350	9,350	18,080	93%	93%	11,760	12,140
3160000 CLOTHING & UNIFORMS	224	349	400	400	400	425	6%	6%	450	475
3170000 AGRICULTURAL SUPPLIES	3,462	6,524	6,000	6,000	6,000	6,100	2%	2%	6,200	6,300
3190000 HARDWARE & HAND TOOLS	613	754	750	750	750	750	0%	0%	750	750
3250000 ASPHALT & ASPHALT PRODUCTS	592	120	3,500	3,500	500	4,000	14%	700%	4,500	5,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	0	0	2,813	2,813	500	2,763	-2%	453%	2,952	2,952
3270000 LUMBER & WOOD PRODUCTS	0	203	1,000	1,000	0	1,000	0%	100%	1,000	1,000
3280000 PAINTS & PAINTING SUPPLIES	1,942	2,260	2,500	2,500	2,500	2,500	0%	0%	2,625	2,625

(continued)

10X1406		FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
	PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
3300000	STEEL, IRON & METAL PRODUCTS	1,917	971	1,670	1,670	1,670	1,670	0%	0%	1,730	1,730
3340000	PARKING METER & TRAFFIC COUNTERS	0	0	0	0	0	2,000	100%	100%	2,000	2,000
3380000	ELECTRICAL SUPPLIES	983	1,500	1,000	1,000	1,000	1,250	25%	25%	1,500	1,750
3390000	SIGN FABRICATION & ERECTION	2,696	1,291	2,500	2,500	2,500	2,500	0%	0%	2,500	2,500
3400000	OTHER OPERATING SUPPLIES	1,164	0	0	0	0	0	0%	0%	0	0
	TOTAL COMMODITIES	23,921	25,258	35,983	35,983	28,870	48,438	35%	68%	44,267	46,422
	CAPITAL OUTLAY										
5020000	BUILDINGS, STRUCTURES & IMP.	6,090	0	7,500	0	0	8,000	7%	100%	8,000	8,500
5060000	MACHINERY & EQUIPMENT	0	0	0	36,000	36,000	0	0%	-100%	0	0
6110000	PARKING LOT RESURFACING	0	0	7,000	7,000	7,000	7,500	7%	7%	8,000	8,500
	TOTAL CAPITAL OUTLAY	6,090	0	14,500	43,000	43,000	15,500	7%	-64%	16,000	17,000
	TOTAL EXPENDITURES	653,638	678,162	734,841	780,238	776,843	815,620	11%	5%	689,349	500,939
	TRANSFERS OUT										
9260000	TRANSFER OUT FOR INTERFUND ADVANCE	0	0	33,567	33,567	33,567	33,567	0%	0%	33,567	33,567
9270000	TRANSFER TO EQUIPMENT FUND	4,352	2,712	2,060	2,060	2,060	31,117	1411%	1411%	31,733	31,733
	TOTAL TRANSFERS OUT	4,352	2,712	35,627	35,627	35,627	64,684	82%	82%	65,300	65,300
	TOTAL 1406 EXPENDITURES & TRANSFERS OUT	\$657,990	\$680,874	\$770,468	\$815,865	\$812,470	\$880,304	14%	8%	\$754,649	\$566,239



10 GENERAL FUND - STREET LIGHTING

10X1409 STREET LIGHTING	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$96,112	\$100,090	\$102,946	\$102,946	\$101,075	\$105,853	3%	5%	\$110,087	\$114,491
1020000 OVERTIME	3,210	1,249	2,500	2,500	2,500	2,550	2%	2%	2,639	2,732
1040000 SPECIAL PAY	265	265	264	264	265	264	0%	0%	269	275
1140000 FICA - EMPLOYER PORTION	7,700	7,651	8,087	8,087	7,834	8,313	3%	6%	8,646	8,991
1160000 PENSION PLAN	9,262	11,109	11,749	11,242	11,244	11,939	2%	6%	12,416	12,913
1180000 GROUP LIFE INS. PREMIUM	340	312	380	380	384	390	3%	2%	398	406
1190000 DENTAL HEALTH INSURANCE	544	1,012	985	985	975	985	0%	1%	1,015	1,045
1200000 EMPLOYEE HEALTH CARE	5,625	14,482	13,677	13,677	15,313	14,470	6%	-6%	15,628	16,878
1220000 REIMB-HRA DEDUCTIBLE	781	764	694	694	694	676	-3%	-3%	676	676
1960000 WORKERS' COMPENSATION	5,474	7,056	7,146	7,146	7,341	7,708	8%	5%	8,325	8,991
TOTAL PERSONAL SERVICES	129,313	143,990	148,428	147,921	147,625	153,148	3%	4%	160,099	167,398
<u>CONTRACTUAL SERVICES</u>										
2320000 ELECTRICITY - STREET LIGHTING	85,467	96,068	87,725	87,725	82,725	90,357	3%	9%	94,875	99,619
2320001 ELECTRICITY - TRAFFIC SIGNALS	31,890	29,000	29,824	29,824	31,285	32,225	8%	3%	33,190	34,190
2370000 MAINTENANCE & REPAIR EQUIP.	1,978	614	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
2700000 CONTRACTUAL SERVICES	5,216	5,053	6,792	33,002	38,955	40,666	499%	4%	41,226	41,804
TOTAL CONTRACTUAL SERVICES	124,551	130,735	126,341	152,551	154,965	165,248	31%	7%	171,291	177,613
<u>COMMODITIES</u>										
3190000 HARDWARE & HAND TOOLS	557	646	1,000	1,000	1,000	1,100	10%	10%	1,200	1,300
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	508	596	1,000	1,000	1,000	1,000	0%	0%	1,100	1,100
3380000 LIGHTING SYSTEMS PARTS	15,984	11,709	36,175	21,175	16,175	32,367	-11%	100%	33,985	35,686
3390000 TRAFFIC SIGNAL REPLACEMENT PARTS	0	0	0	10,000	10,000	10,500	100%	5%	11,025	11,576
3430000 DOWNTOWN AREA HOLIDAY LIGHTING	5,389	0	6,352	6,352	6,352	6,670	5%	5%	7,260	7,986
TOTAL COMMODITIES	22,438	12,951	44,527	39,527	34,527	51,637	16%	50%	54,570	57,648
<u>CAPITAL OUTLAY</u>										
5060000 BUILDING TOOLS, SHOP & CONSTR. EQP.	7,813	0	0	0	0	0	0%	0%	0	0
TOTAL CAPITAL OUTLAY	7,813	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	284,115	287,676	319,296	339,999	337,117	370,033	16%	10%	385,960	402,659
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	14,004	13,913	15,115	15,115	15,115	14,904	-1%	-1%	14,904	14,904
TOTAL TRANSFERS OUT	14,004	13,913	15,115	15,115	15,115	14,904	-1%	-1%	14,904	14,904
TOTAL 1409 EXPENDITURES & TRANSFERS OUT	\$298,119	\$301,589	\$334,411	\$355,114	\$352,232	\$384,937	15%	9%	\$400,864	\$417,563



DEPARTMENT OF PARKS AND RECREATION

Funded Staffing	2015	2016	2017
<u>Recreation</u>			
Director of Parks & Recreation	1	1	1
Recreation Manager	1	1	1
Recreation Supervisor-Athletics & Facilities	1	1	1
Community Recreation Supervisor	0.5	0.5	0.5
Museum & Community Outreach Specialist	0.5	0.5	0.5
Aquatics Supervisor	0.25	0.25	0.25
Inclusion Services Coordinator	0	0	1
Administrative Specialist II	1	1	1
Total Recreation	5.25	5.25	6.25
<u>Park Operations</u>			
Parks Superintendent	1	1	1
Municipal Service Foreman	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Municipal Service Worker I	3	3	3
Total Park Operations	7	7	7
<u>Clayton Century Foundation</u>			
Museum & Community Outreach Specialist	0.5	0.5	0.5
Total Clayton Century Foundation	0.5	0.5	0.5
Total Parks & Recreation	12.75	12.75	13.75

Mission

To improve the quality of life for the citizens of Clayton 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.

Description

The Department of Parks and Recreation is divided into two programs: Recreation and Parks.

Recreation

The Recreation program's responsibility is to oversee the development, expansion and implementation of a wide array of programs, events, services and facilities within department operations.

The Recreation program provides all recreational program development and implementation for individuals of all abilities and needs; manages and operates The Center of Clayton, Shaw Park Aquatic Center, Ice Rink and Tennis Center, as well as the Martin Franklin Hanley House; and hires, trains and supervises seasonal and part-time employees as well as volunteers.

Park Operations

The Parks program is responsible for providing effective and efficient maintenance services for park grounds, recreational facilities, park equipment and vehicles, park landscaping services, construction projects and special event support for the Recreation program.

Staff support for the Clayton Century Foundation, a non-profit private-public partnership working to privately finance initiatives in art, history and parks, is accounted for in the Parks and Recreation Department.

Goal

Encourage widespread participation in a variety of recreational and cultural activities, which are accessible to all community members. Enhance and promote the "Quality of Life" for the citizens of Clayton through enrichment of the environment.

Key Intended Outcome

Recreation and Culture

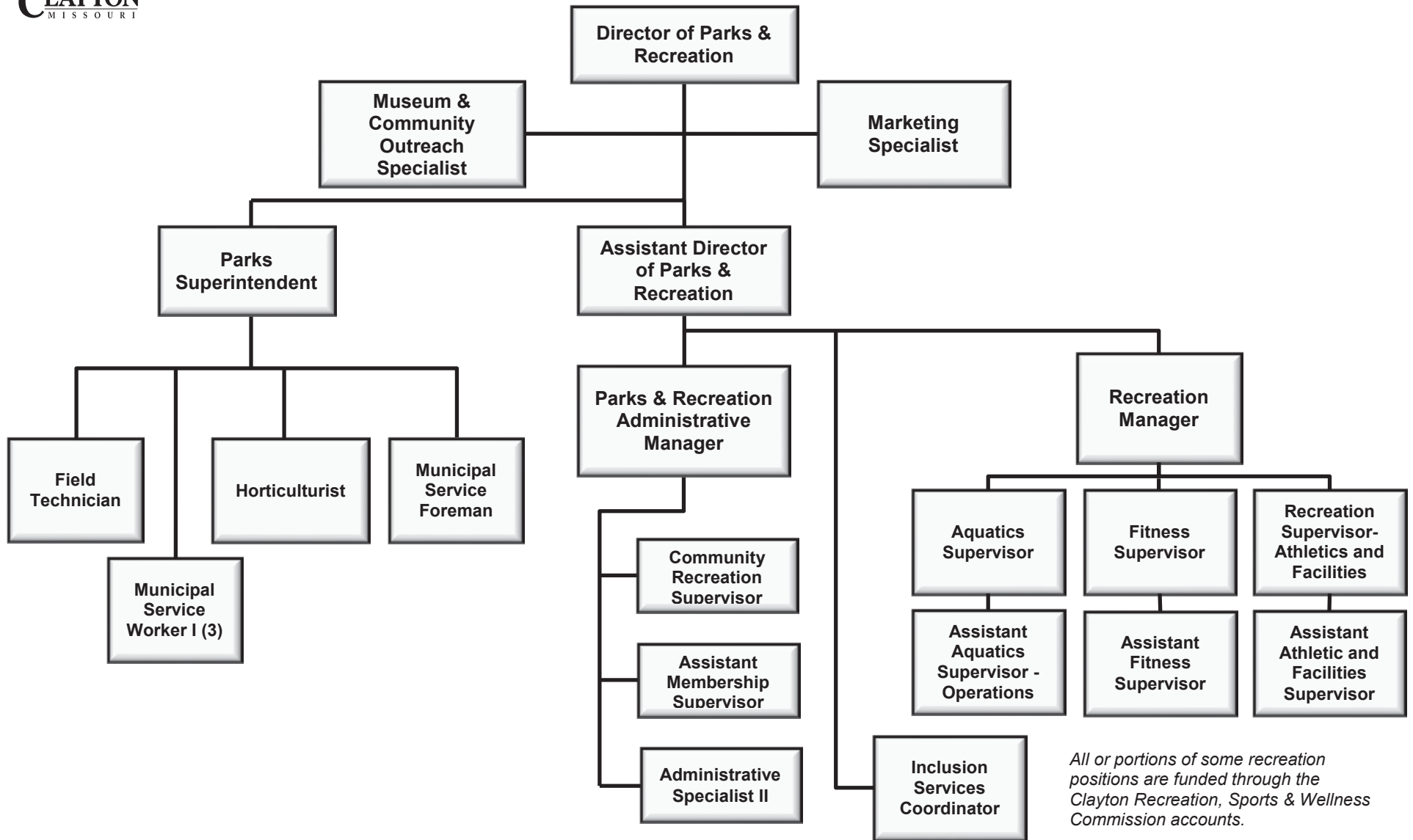
Performance Measures (by Fiscal Year):

Category	Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Customer	% of residents rating overall satisfaction as good or better	95%	95%	95%	92%	95%	95%
Financial	Cost of park maintenance per acre maintained	\$8,500	\$9,780	\$8,500	\$8,160	\$8,500	\$8,400
	% operating cost recovery for recreation facilities	90%	94%	90%	98%	90%	95%
Process	% of registrants per total capacity of recreation programs	75%	74%	75%	73%	75%	75%
	Acres properly maintained (per park inspection index)	84%	84%	85%	83%	85%	85%
	% households with one or more recreation pass holders	30%	36%	30%	35%	35%	35%
People	Average annual training hours per full-time equivalent employee	30	24	30	33	30	30
	Employee Engagement Index (actual results)	4.25	4.15	--	--	4.10	4.10

Find more information about the Parks & Recreation Department at http://www.claytonmo.gov/Government/Departments/Parks_and_Recreation.htm.



City of Clayton Parks & Recreation Department



Seasonal Staff
 Field Technician, Horticulturist, and Foreman share responsibility for supervision of seasonal staff.

Part Time Recreation Staff
 Managers, Supervisors and Assistant Supervisors share responsibility for supervision of part time staff

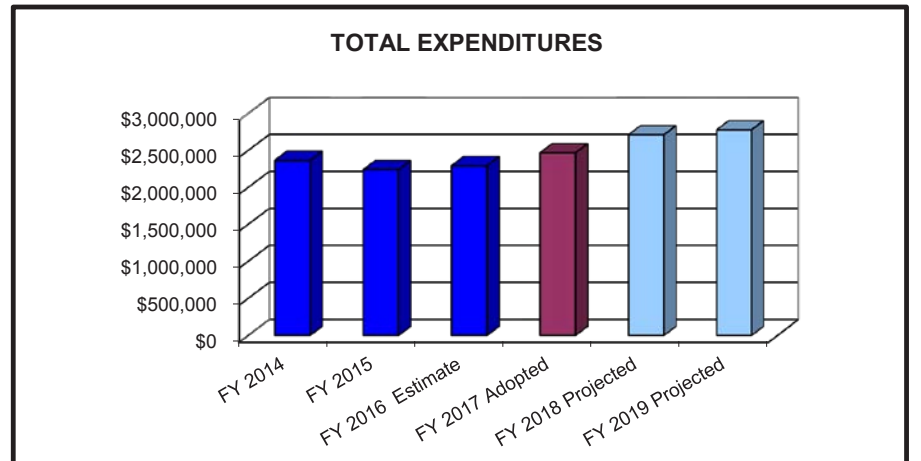
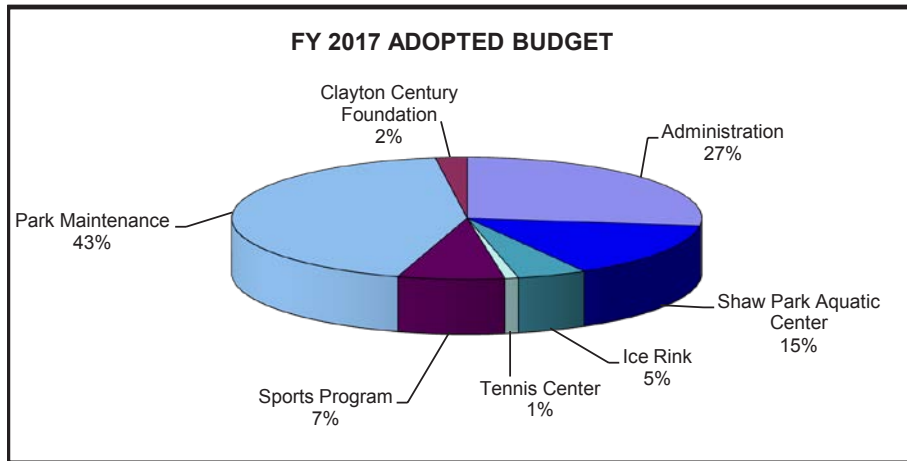
Full Time

Part Time



SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: PARKS & RECREATION						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1601-1610 & 1503				
PARKS & RECREATION DEPARTMENT - BY PROGRAM	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
P&R ADMINISTRATION	\$725,523	\$663,566	\$579,226	\$587,567	\$575,614	\$666,512	15%	16%	\$698,603	\$723,823
SHAW PARK AQUATIC CENTER	279,665	270,840	272,113	348,616	352,537	363,273	34%	3%	382,370	396,046
ICE RINK	106,775	97,377	132,134	111,634	112,793	117,573	-11%	4%	128,930	104,475
TENNIS CENTER	42,702	29,143	29,830	22,330	23,850	22,860	-23%	-4%	22,870	22,880
SPORTS PROGRAMS	214,500	185,943	201,605	188,774	185,742	180,603	-10%	-3%	185,238	189,503
PARK OPERATIONS	949,532	947,387	979,262	990,464	994,543	1,062,903	9%	7%	1,236,284	1,282,845
CLAYTON CENTURY FOUNDATION	46,331	44,676	52,715	52,583	48,736	53,343	1%	9%	55,817	57,987
TOTAL PARKS & RECREATION	\$2,365,028	\$2,238,932	\$2,246,885	\$2,301,968	\$2,293,815	\$2,467,067	10%	8%	\$2,710,112	\$2,777,559





SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PARKS & RECREATION

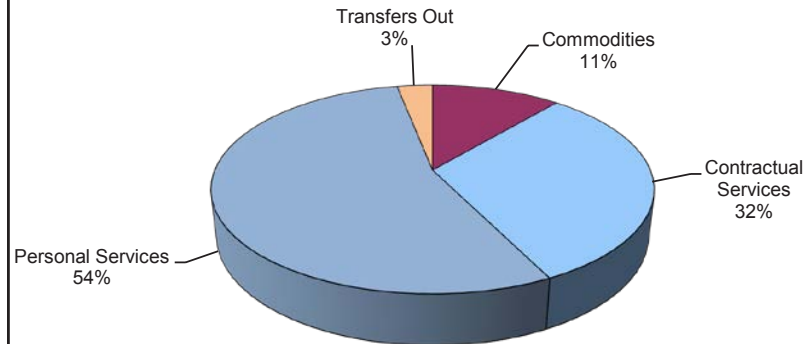
FUND: GENERAL

CATEGORY: ALL

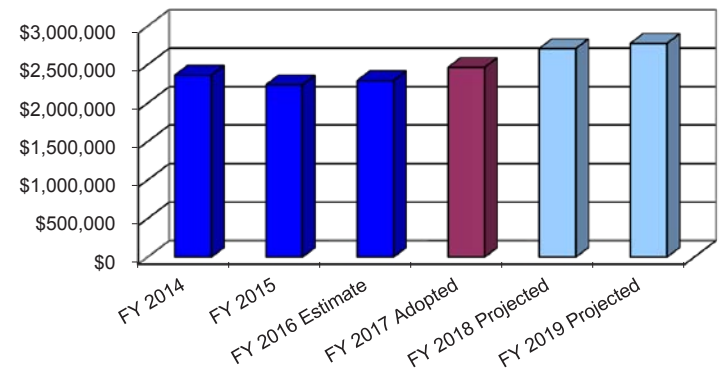
PROGRAM ACCOUNTS: 1601-1610 & 1503

PARKS & RECREATION DEPARTMENT - BY CATEGORY	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,344,111	\$1,293,177	\$1,381,824	\$1,212,855	\$1,200,137	\$1,339,896	-3%	12%	\$1,398,619	\$1,456,666
CONTRACTUAL SERVICES	693,279	633,162	575,880	772,532	779,155	773,428	34%	-1%	899,595	901,855
COMMODITIES	248,301	258,859	238,330	265,730	263,672	277,560	16%	5%	297,670	306,765
CAPITAL OUTLAY	15,816	0	5,200	5,200	5,200	0	-100%	-100%	5,400	0
TOTAL EXPENDITURES	2,301,506	2,185,198	2,201,234	2,256,317	2,248,164	2,390,884	9%	6%	2,601,284	2,665,286
TRANSFERS OUT	63,522	53,734	45,651	45,651	45,651	76,183	67%	67%	108,828	112,273
TOTAL PARKS & RECREATION	\$2,365,028	\$2,238,932	\$2,246,885	\$2,301,968	\$2,293,815	\$2,467,067	10%	8%	\$2,710,112	\$2,777,559

FY 2017 ADOPTED BUDGET



TOTAL EXPENDITURES





10 GENERAL FUND - PARKS & RECREATION ADMINISTRATION

10X1601 P&R ADMINISTRATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$355,187	\$326,533	\$336,879	\$336,879	\$324,278	\$404,559	20%	25%	\$415,541	\$432,163
1020000 OVERTIME	0	127	0	0	0	0	0%	0%	0	0
1030000 PART-TIME	11,177	2,522	5,280	5,280	4,650	9,600	82%	106%	9,840	10,086
1040000 SPECIAL PAY	0	102	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	27,505	24,654	26,185	26,185	24,114	31,301	20%	30%	32,553	33,855
1160000 PENSION PLAN	35,505	35,432	38,446	36,787	36,787	45,064	17%	22%	46,867	48,741
1180000 GROUP LIFE INS. PREMIUM	1,240	967	1,213	1,213	1,212	1,438	19%	19%	1,467	1,497
1190000 DENTAL HEALTH INSURANCE	2,925	1,988	2,073	2,073	2,326	3,026	46%	30%	3,117	3,210
1200000 EMPLOYEE HEALTH CARE	25,615	28,562	25,520	25,520	34,185	45,035	76%	32%	48,638	52,529
1220000 REIMB-HRA DEDUCTIBLE	1,444	1,412	1,909	1,909	1,909	2,197	15%	15%	2,197	2,197
1960000 WORKERS' COMPENSATION	6,400	6,589	7,601	7,601	7,800	10,672	40%	37%	11,526	12,448
TOTAL PERSONAL SERVICES	466,998	428,888	445,106	443,447	437,261	552,892	24%	26%	571,746	596,726
<u>CONTRACTUAL SERVICES</u>										
2100000 POSTAGE - NEWSLETTER	9,078	6,396	10,050	9,550	7,005	7,135	-29%	2%	10,220	10,330
2130000 TRAVEL & TRAINING	7,785	6,314	9,800	9,800	6,200	8,200	-16%	32%	11,500	9,300
2150000 ADVERTISING	4,672	2,570	4,400	4,400	4,400	4,500	2%	2%	4,500	4,500
2160000 PRINTING AND PHOTOGRAPHY	4,656	1,922	4,325	4,325	2,925	2,935	-32%	0%	2,945	2,955
2170000 PUBLICATIONS	9,437	8,844	7,850	7,850	8,400	8,900	13%	6%	9,050	9,250
2330000 TELEPHONE	11,433	12,475	13,980	13,980	15,853	14,280	2%	-10%	14,670	15,070
2370000 MAINTENANCE & REPAIR EQUIP.	1,418	4,514	1,200	1,200	1,200	500	-58%	-58%	1,200	1,200
2550000 DUES & MEMBERSHIPS	1,587	3,387	3,055	3,055	3,322	4,775	56%	44%	3,630	3,450
2690000 BANKING & CREDIT CARD FEES	22,988	21,567	27,000	27,000	26,000	18,500	-31%	-29%	19,250	20,000
2700000 CONTRACTUAL SERVICES	13,900	23,416	13,500	24,000	25,568	1,000	-93%	-96%	5,000	5,000
2700400 CONTRIBUTION TO CRSWC	123,064	100,000	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	210,018	191,405	95,160	105,160	100,873	70,725	-26%	-30%	81,965	81,055
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	3,138	5,427	6,195	6,195	6,095	5,175	-16%	-15%	6,325	6,475
3070000 OPERATING SUPPLIES & EQUIP.	43,345	34,209	30,145	30,145	28,765	32,300	7%	12%	32,700	33,100
3160000 CLOTHING & UNIFORMS	400	783	400	400	400	800	100%	100%	400	1,000
3220000 FOOD & BEVERAGE	1,624	2,854	2,220	2,220	2,220	2,120	-5%	-5%	2,420	2,420
TOTAL COMMODITIES	48,507	43,273	38,960	38,960	37,480	40,395	4%	8%	41,845	42,995
<u>TRANSFER OUT</u>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$0	\$0	\$0	\$0	\$2,500	100%	100%	\$3,047	\$3,047
TOTAL TRANSFER OUT	\$0	\$0	\$0	\$0	\$0	\$2,500	100%	100%	\$3,047	\$3,047
TOTAL 1601 EXPENDITURES	\$725,523	\$663,566	\$579,226	\$587,567	\$575,614	\$666,512	15%	16%	\$698,603	\$723,823



10 GENERAL FUND - SHAW PARK AQUATIC CENTER

10X1603 SHAW PARK AQUATIC CENTER	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$6,219	\$5,932	\$6,664	\$1,515	\$1,515	\$0	-100%	-100%	\$0	\$0
1020000 OVERTIME	1,114	28,187	1,626	1,626	3,158	0	-100%	-100%	0	0
1030000 PART-TIME	108,721	89,323	114,384	472	472	0	-100%	-100%	0	0
1030150 PART-TIME MANAGER AQUATIC CENTER	17,893	15,673	21,058	694	694	0	-100%	-100%	0	0
1030250 PART-TIME - AQUATICS	5,459	5,876	7,146	7,146	6,800	7,056	-1%	4%	7,232	7,413
1140000 FICA - EMPLOYER PORTION	10,665	11,177	11,542	1,009	1,009	540	-95%	-46%	561	584
1960000 WORKERS' COMPENSATION	4,576	5,570	5,344	2,753	2,753	277	-95%	-90%	299	323
TOTAL PERSONAL SERVICES	154,647	161,738	167,764	15,215	16,401	7,873	-95%	-52%	8,092	8,320
CONTRACTUAL SERVICES										
2310000 WATER	16,314	17,979	18,025	18,025	18,500	19,055	6%	3%	19,625	20,200
2340000 SEWER SERVICE CHARGE	11,956	16,750	14,430	14,430	17,500	19,000	32%	9%	21,000	23,500
2350000 MAINT. & REPAIR STRUCTURES	15,767	10,975	6,600	6,600	6,600	5,700	-14%	-14%	6,800	6,900
2370000 MAINTENANCE & REPAIR EQUIP.	12,277	2,600	8,060	8,060	8,050	8,500	5%	6%	8,500	8,500
2420000 RENTALS	8,251	5,886	4,100	4,100	5,800	5,800	41%	0%	5,800	5,800
2670000 POOL MANAGEMENT SERVICES	0	0	0	166,635	166,635	175,184	100%	5%	182,200	193,200
2700000 CONTRACTUAL SERVICES-CONCESSIONS	0	0	0	30,017	30,017	33,869	100%	13%	34,900	36,200
TOTAL CONTRACTUAL SERVICES	64,565	54,190	51,215	247,867	253,102	267,108	422%	6%	278,825	294,300
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIP.	37,361	54,592	38,375	38,375	35,875	41,275	8%	15%	41,075	42,975
3230000 CONCESSION FOOD AND SUPPLIES	0	0	0	32,400	32,400	33,000	100%	2%	33,500	34,000
3360000 BUILDING MAINTENANCE PARTS	7,276	320	6,000	6,000	6,000	5,000	-17%	-17%	6,000	6,000
TOTAL COMMODITIES	44,637	54,912	44,375	76,775	74,275	79,275	79%	7%	80,575	82,975
CAPITAL OUTLAY										
5020000 BUILDING STRUCTURES & IMP.	15,816	0	0	0	0	0	0%	0%	0	0
5130000 RECREATION EQUIPMENT	0	0	5,200	5,200	5,200	0	-100%	-100%	5,400	0
TOTAL CAPITAL OUTLAY	15,816	0	5,200	5,200	5,200	0	-100%	-100%	5,400	0
TRANSFER OUT										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	3,559	3,559	3,559	9,017	153%	153%	9,478	10,451
TOTAL TRANSFER OUT	0	0	3,559	3,559	3,559	9,017	153%	153%	9,478	10,451
TOTAL 1603 EXPENDITURES	\$279,665	\$270,840	\$272,113	\$348,616	\$352,537	\$363,273	34%	3%	\$382,370	\$396,046



10 GENERAL FUND - ICE RINK

10X1604 ICE RINK	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$4,021	\$3,706	\$4,310	\$4,310	\$2,944	\$4,400	2%	49%	\$4,510	\$4,623
1030000 PART-TIME	14,877	16,494	16,508	16,508	16,211	16,905	2%	4%	17,327	17,760
1030150 PART-TIME MANAGER ICE RINK	9,421	11,356	12,858	12,858	11,616	13,185	3%	14%	13,515	13,853
1030450 PART-TIME - ICE SKATING	2,052	2,627	3,384	3,384	2,529	3,564	5%	41%	3,653	3,744
1140000 FICA - EMPLOYER PORTION	2,323	2,615	2,835	2,835	3,243	2,911	3%	-10%	3,028	3,149
1960000 WORKERS' COMPENSATION	874	1,090	1,304	1,304	1,331	1,493	14%	12%	1,612	1,741
TOTAL PERSONAL SERVICES	33,568	37,888	41,199	41,199	37,874	42,458	3%	12%	43,645	44,870
<u>CONTRACTUAL SERVICES</u>										
2300000 NATURAL GAS	7,347	7,307	8,035	8,035	8,035	8,200	2%	2%	8,375	8,550
2310000 WATER	0	17,232	8,755	8,755	8,755	9,020	3%	3%	9,290	9,500
2340000 SEWER SERVICE CHARGE	5,216	3,752	8,100	8,100	8,100	8,900	10%	10%	9,800	10,700
2350000 MAINT. & REPAIR STRUCTURES	2,315	6,980	7,500	2,500	7,500	7,500	0%	0%	7,500	0
2370000 MAINTENANCE & REPAIR EQUIP.	50,604	14,607	46,000	30,500	31,000	29,500	-36%	-5%	36,000	16,500
TOTAL CONTRACTUAL SERVICES	65,483	49,878	78,390	57,890	63,390	63,120	-19%	0%	70,965	45,250
<u>COMMODITIES</u>										
3070000 OPERATING SUPPLIES & EQUIP.	6,696	7,570	6,260	6,260	6,254	8,245	32%	32%	8,555	8,555
3160000 CLOTHING & UNIFORMS	582	830	910	910	425	750	-18%	76%	765	800
3200000 MEDICAL SUPPLIES	0	0	150	150	0	150	0%	100%	150	150
3360000 BUILDING MAINTENANCE PARTS	447	1,211	5,225	5,225	4,850	2,850	-45%	-41%	4,850	4,850
TOTAL COMMODITIES	7,725	9,611	12,545	12,545	11,529	11,995	-4%	4%	14,320	14,355
TOTAL 1604 EXPENDITURES	\$106,775	\$97,377	\$132,134	\$111,634	\$112,793	\$117,573	-11%	4%	\$128,930	\$104,475



10 GENERAL FUND - TENNIS CENTER

10X1607 TENNIS CENTER	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
CONTRACTUAL SERVICES										
2350000 BUILDING MAINTENANCE	1,199	910	800	800	800	800	0%	0%	800	800
2700000 CONTRACTUAL SERVICES	39,621	17,564	27,500	20,000	20,000	20,000	-27%	0%	20,000	20,000
TOTAL CONTRACTUAL SERVICES	40,820	18,474	28,300	20,800	20,800	20,800	-27%	0%	20,800	20,800
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIPMENT	1,882	10,359	730	730	2,250	1,260	73%	-44%	1,270	1,280
3360000 BUILDING MAINTENANCE PARTS	0	310	800	800	800	800	0%	0%	800	800
TOTAL COMMODITIES	1,882	10,669	1,530	1,530	3,050	2,060	35%	-32%	2,070	2,080
TOTAL 1607 EXPENDITURES	\$42,702	\$29,143	\$29,830	\$22,330	\$23,850	\$22,860	-23%	-4%	\$22,870	\$22,880



10 GENERAL FUND - SPORTS PROGRAMS

10X1608 SPORTS PROGRAMS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$314	\$932	\$1,344	\$1,344	\$725	\$0	-100%	-100%	\$0	\$0
1020000 OVERTIME	673	1,107	1,031	1,031	1,660	1,031	0%	-38%	1,067	1,104
1030200 PART-TIME ADULT OFFICIAL/COORDINATORS	21,672	19,069	23,263	23,263	22,538	24,031	3%	7%	24,632	25,248
1030201 PART-TIME YOUTH OFFICIAL/COORDINATORS	46,942	43,594	47,451	40,042	40,042	34,565	-27%	-14%	35,429	36,315
1140000 FICA - EMPLOYER PORTION	5,325	4,950	5,591	5,169	5,169	4,561	-18%	-12%	4,744	4,934
1960000 WORKERS' COMPENSATION	1,774	2,249	2,560	2,560	2,615	2,325	-9%	-11%	2,511	2,712
TOTAL PERSONAL SERVICES	76,700	71,901	81,240	73,409	72,749	66,513	-18%	-9%	68,383	70,313
<u>CONTRACTUAL SERVICES</u>										
2700102 CONTRACTUAL SPORTS CAMPS INST.	26,954	22,345	25,470	25,470	25,185	26,525	4%	5%	26,665	26,800
2700550 CONTRACTUAL - FITNESS	71,899	54,368	54,945	54,945	52,690	52,800	-4%	0%	52,800	52,800
2900000 CONTRACTUAL - YOUTH SPORTS	260	3,105	150	150	150	150	0%	0%	150	150
TOTAL CONTRACTUAL SERVICES	99,113	79,818	80,565	80,565	78,025	79,475	-1%	2%	79,615	79,750
<u>COMMODITIES</u>										
3460200 LEAGUES - ADULT	3,597	4,102	5,150	5,150	5,175	5,300	3%	2%	5,410	5,495
3460201 LEAGUES - YOUTH	35,090	30,122	34,650	29,650	29,793	29,315	-15%	-2%	31,830	33,945
TOTAL COMMODITIES	38,687	34,224	39,800	34,800	34,968	34,615	-13%	-1%	37,240	39,440
TOTAL 1608 EXPENDITURES	\$214,500	\$185,943	\$201,605	\$188,774	\$185,742	\$180,603	-10%	-3%	\$185,238	\$189,503



10 GENERAL FUND - PARK OPERATIONS

10X1610 PARK OPERATIONS	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PERSONAL SERVICES										
1010000 FULL-TIME	\$354,418	\$343,761	\$354,934	\$354,934	\$358,846	\$377,947	6%	5%	\$398,265	\$414,196
1020000 OVERTIME	18,236	15,738	25,000	20,000	20,000	20,832	-17%	4%	24,666	25,529
1030000 PART-TIME	65,503	54,538	65,000	65,000	65,000	67,430	4%	4%	69,116	70,844
1040000 SPECIAL PAY	313	313	312	312	314	312	0%	-1%	318	325
1140000 FICA - EMPLOYER PORTION	31,741	30,616	34,826	34,826	34,725	36,072	4%	4%	37,753	39,263
1160000 PENSION PLAN	33,834	39,978	41,648	39,850	39,850	43,190	4%	8%	44,918	46,715
1180000 GROUP LIFE INS. PREMIUM	1,293	1,155	1,404	1,404	1,404	1,464	4%	4%	1,494	1,524
1190000 DENTAL HEALTH INSURANCE	5,148	4,186	4,559	4,559	3,518	3,962	-13%	13%	4,081	4,203
1200000 EMPLOYEE HEALTH CARE	43,160	43,114	49,333	49,333	45,999	45,674	-7%	-1%	49,328	53,274
1220000 REIMB-HRA DEDUCTIBLE	2,341	2,290	2,429	2,429	2,429	2,366	-3%	-3%	2,366	2,366
1960000 WORKERS' COMPENSATION	11,381	13,375	15,715	15,715	16,151	18,288	16%	13%	19,751	21,331
TOTAL PERSONAL SERVICES	567,368	549,064	595,160	588,362	588,236	617,537	4%	5%	652,056	679,570
CONTRACTUAL SERVICES										
2130000 TRAVEL & TRAINING	2,046	1,650	4,225	4,225	4,300	4,300	2%	0%	4,300	4,300
2300000 NATURAL GAS	7,409	8,660	9,000	9,000	11,000	4,500	-50%	-59%	7,725	8,000
2310000 WATER	26,186	24,703	31,900	31,900	31,900	32,200	1%	1%	39,700	40,700
2320001 ELECTRICITY - POOL/RINK/TENNIS	71,692	77,361	85,150	85,150	85,000	84,200	-1%	-1%	91,200	94,200
2330000 TELEPHONE	0	20	0	0	555	660	100%	19%	660	660
2340000 SEWER SERVICE CHARGE	16,304	20,277	21,640	39,640	40,000	43,050	99%	8%	53,550	57,550
2350000 MAINT. & REPAIR STRUCTURES	182	550	2,600	2,600	2,600	2,600	0%	0%	2,600	2,600
2370000 MAINTENANCE & REPAIR EQUIP.	2,209	7,487	3,625	3,625	3,690	3,770	4%	2%	3,770	3,770
2420000 RENTALS	1,521	2,394	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
2700000 CONTRACTUAL SERVICES	85,601	96,095	81,750	81,750	81,800	94,800	16%	16%	161,800	166,800
TOTAL CONTRACTUAL SERVICES	213,150	239,197	241,890	259,890	262,845	272,080	12%	4%	367,305	380,580
COMMODITIES										
3070000 OPERATING SUPPLIES & EQUIP.	98,338	94,455	89,300	89,300	89,300	92,800	4%	4%	107,800	111,100
3160000 CLOTHING & UNIFORMS	3,472	5,059	3,520	3,520	4,770	4,820	37%	1%	5,220	5,220
3200000 MEDICAL SUPPLIES	624	38	400	400	400	300	-25%	-25%	400	400
3220000 FOOD & BEVERAGE	1,582	1,595	1,700	1,700	1,700	1,500	-12%	-12%	1,700	1,700
3360000 BUILDING MAINTENANCE PARTS	1,476	4,245	5,200	5,200	5,200	9,200	77%	77%	5,500	5,500
TOTAL COMMODITIES	105,492	105,392	100,120	100,120	101,370	108,620	8%	7%	120,620	123,920
TOTAL EXPENDITURES	886,010	893,653	937,170	948,372	952,451	998,237	7%	5%	1,139,981	1,184,070
TRANSFERS OUT										
9270000 TRANSFER TO EQUIPMENT FUND	63,522	53,734	42,092	42,092	42,092	64,666	54%	54%	96,303	98,775
TOTAL TRANSFERS OUT	63,522	53,734	42,092	42,092	42,092	64,666	54%	54%	96,303	98,775
TOTAL 1610 EXPENDITURES & TRANSFERS OUT	\$949,532	\$947,387	\$979,262	\$990,464	\$994,543	\$1,062,903	9%	7%	\$1,236,284	\$1,282,845



10 GENERAL FUND - CENTURY FOUNDATION

10X1503 CLAYTON CENTURY FOUNDATION	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$25,732	\$26,304	\$26,762	\$26,762	\$26,693	\$27,610	3%	3%	\$28,714	\$29,863
1030000 PART-TIME	9,514	7,130	13,520	13,520	10,660	13,520	0%	27%	13,858	14,204
1140000 FICA - EMPLOYER PORTION	2,542	2,395	3,082	3,082	2,468	3,146	2%	27%	3,272	3,403
1160000 PENSION PLAN	2,352	2,916	3,054	2,922	2,922	3,114	2%	7%	3,238	3,368
1180000 GROUP LIFE INS. PREMIUM	84	78	96	96	96	99	3%	3%	101	103
1190000 DENTAL HEALTH INSURANCE	526	371	320	320	347	320	0%	-8%	329	339
1200000 EMPLOYEE HEALTH CARE	3,930	4,346	4,271	4,271	4,164	4,559	7%	9%	4,923	5,317
1220000 REIMB-HRA DEDUCTIBLE	81	80	174	174	174	169	-3%	-3%	169	169
1960000 WORKERS' COMPENSATION	69	78	76	76	92	86	13%	-7%	93	101
TOTAL PERSONAL SERVICES	44,830	43,698	51,355	51,223	47,616	52,623	2%	11%	54,697	56,867
<u>CONTRACTUAL SERVICES</u>										
2330000 TELEPHONE	130	200	360	360	120	120	-67%	0%	120	120
TOTAL CONTRACTUAL SERVICES	130	200	360	360	120	120	-67%	0%	120	120
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	1,266	656	800	800	800	400	-50%	-50%	800	800
3210000 MEETINGS & RECEPTIONS	105	122	200	200	200	200	0%	0%	200	200
TOTAL COMMODITIES	1,371	778	1,000	1,000	1,000	600	-40%	-40%	1,000	1,000
TOTAL 1503 EXPENDITURES	\$46,331	\$44,676	\$52,715	\$52,583	\$48,736	\$53,343	1%	9%	\$55,817	\$57,987



NON-DEPARTMENTAL

The Non-Departmental program includes insurance expenditures and transfers out to other funds that cannot be specifically associated with any one department within the General Fund.

Insurance expenditures include premium and deductible payments associated with the following types of coverage: property, general liability, network security, unemployment, Public Officials, underground storage tanks, and Directors and Officers. Insurance benefit premiums specifically associated with department employees are shown as personal services expenditures within the departments and are not included in this program. Those benefit premiums include medical, dental, group life, and workers' compensation premiums.

Transfers to debt service funds are for principal and interest debt service payments. Transfers to the Equipment Replacement Fund and to the Capital Improvement Fund for the interfund advance repayments are specifically associated with departments and are shown separately in those affected departments or programs. The following table provides an overview of all transfers-out from the General Fund to other funds.

The 2005 B Series transfers out ended in FY 2015 when the bonds matured. Transfers to the 2005 A Series, now recorded in the 2014 Special Obligation Refunding Bond

fund, are expected to be higher in FY 2016 and FY 2017, the final payment years.

In FY 2015, the General Fund provided an interfund advance to the Capital Improvement Fund, to provide funding for energy efficiency projects. The energy savings will be realized in the General Fund. A portion of the advance amount, which represents the annual energy savings, will be transferred to the Capital Improvement Fund each year over the course of a 5-year payback to provide the Capital Improvement Fund with the cash needed to repay the advance. This transfer is recorded in departmental program areas.

Beginning in FY 2015, transfers to the Equipment Replacement Fund (ERF), recorded in departmental program areas, were higher than in prior years due to the addition of contributions for several equipment and systems other than vehicles. This ensures availability of funds required for future replacement. Funding for items meeting the definition of a capital project will be passed through General Fund programs by the Capital Improvement Fund. This includes items that cost \$25,000 or more and have a useful life of 5 or more years.

Summary of General Fund Transfers

Transfers to	FY 2014 Actual	FY 2015 Actual	FY 2016 Estimate	FY 2017 Adopted	FY 2018 Projected	FY 2019 Projected
2014 S.O. Refunding Bond Fund (2005 A Series)	\$73,392	\$79,482	\$215,675	\$109,732	\$0	\$0
2005 B Series	247,393	312,310	0	0	0	0
Interfund Advance*	0	0	43,726	43,726	43,726	43,726
Equipment Replacement Fund*	1,040,322	1,422,699	1,345,342	1,351,149	1,401,019	1,419,514
Total Transfers-out	\$1,361,107	\$1,814,491	\$1,604,743	\$1,868,848	\$1,772,534	\$1,699,898

*General Fund transfers for the Interfund Advance and for Equipment Replacement are not shown in the Non-Departmental section of the budget, but are instead are included in departmental expenditures.

Performance Measures (by Fiscal Year):

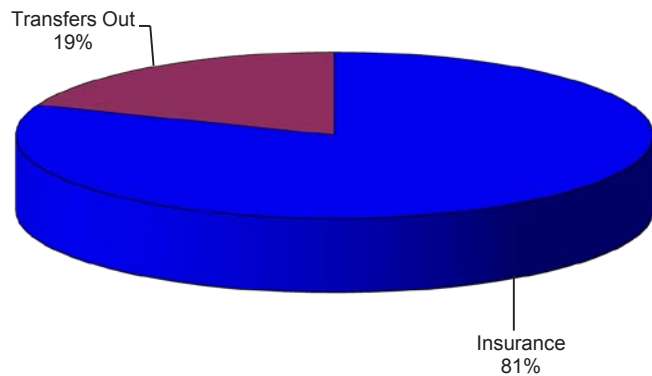
Measure	2014 Goal	2014 Actual	2015 Goal	2015 Actual	2016 Goal	2017 Goal
Premium per \$100 of insured property	\$0.15	\$0.16	\$0.17	\$0.17	\$0.18	\$0.19
Loss expenditures per property loss incident	< \$750	\$2,407	< \$750	\$1,973	< \$2,000	< \$2,000
Number of general liability claims filed	< 12	12	< 12	15	< 12	< 12
Number of workers' compensation claims filed	< 20	15	< 20	15	< 20	< 20



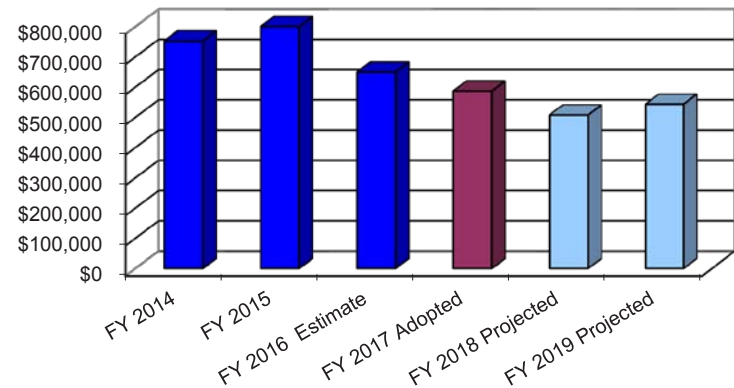
SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: NON-DEPARTMENTAL						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1704 & 1900				
NON-DEPARTMENTAL - BY PROGRAM	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
INSURANCE	\$431,872	\$414,617	\$482,631	\$482,631	\$433,967	\$474,527	-2%	9%	\$507,492	\$543,227
TRANSFERS OUT	320,785	391,792	215,675	215,675	215,675	112,193	-48%	-48%	0	0
TOTAL NON-DEPARTMENTAL	\$752,657	\$806,409	\$698,306	\$698,306	\$649,642	\$586,720	-16%	-10%	\$507,492	\$543,227

FY 2017 ADOPTED BUDGET



TOTAL NON-DEPARTMENTAL





10 GENERAL FUND - INSURANCE

10X1704 INSURANCE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
CONTRACTUAL SERVICES										
2200000 FIRE & EXTENDED COVERAGE PREMIUM	\$145,937	\$156,331	\$167,454	\$167,454	\$158,700	\$171,375	2%	8%	\$185,055	\$199,835
2210000 AUTO & GENERAL LIAB. PREM.	156,594	173,746	186,248	186,248	186,520	203,095	9%	9%	221,155	240,825
2210010 LIABILITY DEDUCTIBLE	6,000	2,269	6,000	6,000	5,800	6,200	3%	7%	6,200	6,200
2230000 SURETY, FORGERY & BURGLARY BOND PREM.	7,147	6,137	7,152	7,152	7,152	7,152	0%	0%	7,152	7,152
2580000 UNEMPLOYMENT COMP. PREMIUM	6,739	6,285	8,000	8,000	8,200	7,000	-13%	-15%	7,000	7,000
2590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	23,160	24,513	26,896	26,896	23,350	24,520	-9%	5%	25,745	27,030
2620000 U.S.T. PREMIUM	475	657	725	725	725	725	0%	0%	725	725
2700000 CONTRACTUAL SERVICES	13,000	13,000	13,000	13,000	13,000	13,000	0%	0%	13,000	13,000
2750000 INS. DEDUCTIBLE - AUTO PHYSICAL DAMAGE	23,408	17,146	25,000	25,000	12,500	15,900	-36%	27%	15,900	15,900
2760000 AUTO LIABILITY DEDUCTIBLE	2,500	1,500	4,000	4,000	1,500	2,500	-38%	67%	2,500	2,500
2770000 INSURANCE DEDUCTIBLE - PROPERTY	42,392	8,715	20,000	20,000	12,000	13,400	-33%	12%	13,400	13,400
2780000 INSURANCE DEDUCTIBLE - PUBLIC OFFICIALS	0	0	13,500	13,500	0	5,000	-63%	100%	5,000	5,000
2800000 EMPLOYEE ASSISTANCE PROGRAM	4,520	4,318	4,656	4,656	4,520	4,660	0%	3%	4,660	4,660
TOTAL CONTRACTUAL SERVICES	431,872	414,617	482,631	482,631	433,967	474,527	-2%	9%	507,492	543,227
TOTAL 1704 EXPENDITURES	\$431,872	\$414,617	\$482,631	\$482,631	\$433,967	\$474,527	-2%	9%	\$507,492	\$543,227



10 GENERAL FUND - TRANSFERS OUT

10X1900 TRANSFERS OUT	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
TRANSFERS OUT										
9300000 TRANSFER TO DEBT FUNDS	\$320,785	\$391,792	\$215,675	\$215,675	\$215,675	\$112,193	-48%	-48%	\$0	\$0
TOTAL 1900 TRANSFERS OUT	\$320,785	\$391,792	\$215,675	\$215,675	\$215,675	\$112,193	-48%	-48%	\$0	\$0



SEWER LATERAL FUND

The Sewer Lateral Fund was established in 2001 by a voter approved fee of \$28 being assessed on certain residential properties.

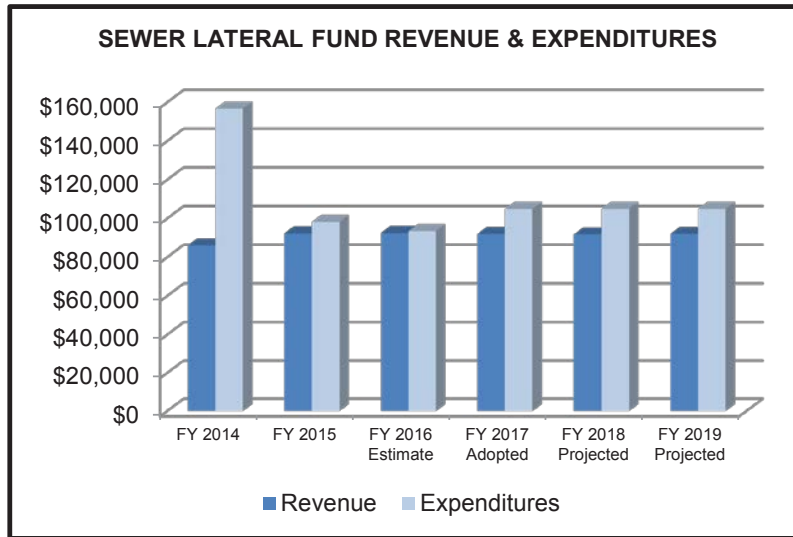
This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

	Annual Reimbursements to Residents		
	Number	Total Cost	Average Cost
FY 2010	22	\$72,574	\$3,299
FY 2011	31	\$103,005	\$3,323
FY 2012	33	\$116,859	\$3,541
FY 2013	45	\$146,485	\$3,255
FY 2014	49	\$156,770	\$3,199
FY 2015	33	\$98,320	\$2,979
FY 2016 Estimated	31	\$93,500	\$3,000
FY 2017 Adopted	35	\$105,000	\$3,000
FY 2018 Projected	35	\$105,000	\$3,000
FY 2019 Projected	35	\$105,000	\$3,000



SEWER LATERAL FUND Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 12	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$207,452	\$136,791	\$130,824	\$129,874	\$116,934	\$103,724
Revenue	86,109	92,353	92,550	92,060	91,790	92,070
Expenditures	156,770	98,320	93,500	105,000	105,000	105,000
Surplus (Deficit)	(70,661)	(5,967)	(950)	(12,940)	(13,210)	(12,930)
Ending Fund Balance	\$136,791	\$130,824	\$129,874	\$116,934	\$103,724	\$90,794
% Fund Balance to Expenditures	87%	133%	139%	111%	99%	86%



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. Beginning in FY 2009 and continuing from FY 2011 to the present expenditures have exceeded revenue. The City has reduced the deficit spending by decreasing the maximum amount of reimbursement from \$4,000 to \$3,000 beginning in FY 2015.



12 SEWER LATERAL FUND

12R0000 REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
REVENUE										
3570000 SEWER LATERAL FEES	\$85,075	\$91,617	\$90,600	\$90,600	\$91,636	\$91,500	1%	0%	\$91,500	\$91,500
7100000 INTEREST INCOME	1,034	736	550	550	914	560	2%	-39%	290	570
TOTAL REVENUE	\$86,109	\$92,353	\$91,150	\$91,150	\$92,550	\$92,060	1%	-1%	\$91,790	\$92,070

12X0000 EXPENDITURES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
EXPENDITURES										
2650000 SEWER LATERAL EXPENSES	\$156,770	\$98,320	\$120,000	\$120,000	\$93,500	\$105,000	-13%	12%	\$105,000	\$105,000
TOTAL EXPENDITURES	\$156,770	\$98,320	\$120,000	\$120,000	\$93,500	\$105,000	-13%	12%	\$105,000	\$105,000

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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/or 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.

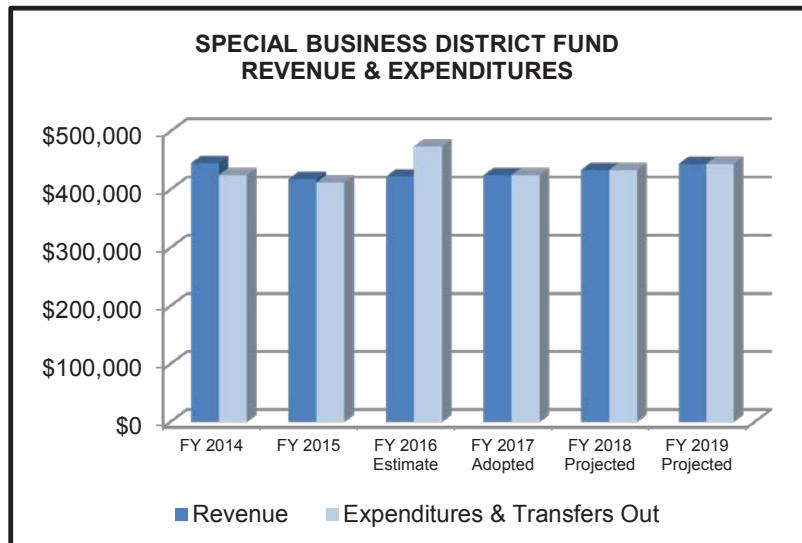
Beginning in FY 2015 expenditures related to Economic Development and Events are recorded in the General Fund. Revenue will continue to be recorded in the Special Business District Fund, with transfers out to the General Fund supporting these projects.

<u>Special Business District Budget</u>				
	Estimated FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Revenue				
Property Tax	\$423,424	\$423,977	\$432,830	\$443,356
Interest	\$770	\$975	\$1,145	\$980
Total Revenue	\$424,194	\$424,952	\$433,975	\$444,336
Transfer for Economic Development & Events				
Personnel & Benefits	\$255,913	\$262,120	\$273,523	\$285,366
Contractual Services	\$8,926	\$8,400	\$8,400	\$8,400
Professional Studies & Services	\$100,000	\$10,000	\$10,000	\$10,000
Events	\$50,051	\$80,819	\$78,068	\$76,209
Event Overtime	\$55,804	\$60,113	\$60,484	\$60,861
Watering & Insurance	\$3,500	\$3,500	\$3,500	\$3,500
Total Transfer for Economic Development & Events	\$474,194	\$424,952	\$433,975	\$444,336



SPECIAL BUSINESS DISTRICT FUND Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 45	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$145,203	\$165,722	\$171,340	\$119,602	\$119,602	\$119,602
Revenue	445,549	418,094	422,456	424,952	433,975	444,336
Expenditures	314,958	0	0	0	0	0
Transfers Out	110,072	412,476	474,194	424,952	433,975	444,336
Expenditures & Transfers Out	425,030	412,476	474,194	424,952	433,975	444,336
Surplus (Deficit)	20,519	5,618	(51,738)	0	0	0
Ending Fund Balance	\$165,722	\$171,340	\$119,602	\$119,602	\$119,602	\$119,602
% Fund Balance to Expenditures & Transfers Out	39%	42%	25%	28%	28%	27%



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 an Economic Development Director, Events Specialist, and Assistant to the City Manager. Beginning in FY 2015, these amounts are paid directly from the General Fund Economic Development and Events programs, but still funded by a transfer from the Special Business District Fund.



45 SPECIAL BUSINESS DISTRICT FUND

45R0000 REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
<u>PROPERTY TAX</u>										
1010000 REAL PROPERTY TAX-CURRENT	\$406,314	\$406,692	\$402,424	\$402,424	\$423,213	\$424,271	5%	0%	\$428,514	\$432,799
1020000 REAL PROPERTY TAX-DELINQUENT	13,138	-4,988	13,000	13,000	-26,204	-25,032	-293%	-4%	-20,669	-14,678
1050000 FINANCIAL INSTITUTION TAX	8,792	15,723	8,000	24,000	24,493	24,738	209%	1%	24,985	25,235
TOTAL PROPERTY TAX	\$428,244	\$417,427	\$423,424	\$439,424	\$421,502	\$423,977	0%	1%	432,830	443,356
<u>MISCELLANEOUS</u>										
3580002 OTHER GRANTS AND DONATIONS	16,600	0	0	0	0	0	0%	0%	0	0
TOTAL MISCELLANEOUS	16,600	0	0	0	0	0	0%	0%	0	0
<u>INVESTMENT INCOME</u>										
7100000 INTEREST ON INVESTMENTS	705	667	770	770	954	975	27%	2%	1,145	980
TOTAL INVESTMENT INCOME	705	667	770	770	954	975	27%	2%	1,145	980
TOTAL REVENUE	\$445,549	\$418,094	\$424,194	\$440,194	\$422,456	\$424,952	0%	1%	\$433,975	\$444,336



45 SPECIAL BUSINESS DISTRICT FUND

45X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
<u>PERSONAL SERVICES</u>										
1010000 FULL-TIME	\$132,826	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	9,782	0	0	0	0	0	0%	0%	0	0
1160000 PENSION PLAN	12,745	0	0	0	0	0	0%	0%	0	0
1180000 GROUP LIFE INS. PREMIUM	454	0	0	0	0	0	0%	0%	0	0
1190000 DENTAL HEALTH INSURANCE	1,299	0	0	0	0	0	0%	0%	0	0
1200000 EMPLOYEE HEALTH CARE	12,949	0	0	0	0	0	0%	0%	0	0
1220000 REIMB-HRA DEDUCTIBLE	1,031	0	0	0	0	0	0%	0%	0	0
1960000 WORKERS' COMPENSATION	255	0	0	0	0	0	0%	0%	0	0
TOTAL PERSONAL SERVICES	171,341	0	0	0	0	0	0%	0%	0	0
<u>CONTRACTUAL SERVICES</u>										
2010000 PROFESSIONAL SERVICES	0	0	0	0	0	0	0%	0%	0	0
2100000 POSTAGE	23	0	0	0	0	0	0%	0%	0	0
2130000 TRAVEL & TRAINING	7,163	0	0	0	0	0	0%	0%	0	0
2150000 ADVERTISING	3,037	0	0	0	0	0	0%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	5,938	0	0	0	0	0	0%	0%	0	0
2330000 TELEPHONE	1,374	0	0	0	0	0	0%	0%	0	0
2490000 PUBLIC RELATIONS	1,317	0	0	0	0	0	0%	0%	0	0
2550000 DUES & MEMBERSHIPS	5,706	0	0	0	0	0	0%	0%	0	0
2700000 CONTRACTUAL SERVICE	7,960	0	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	32,518	0	0	0	0	0	0%	0%	0	0
<u>COMMODITIES</u>										
3010000 OFFICE SUPPLIES	577	0	0	0	0	0	0%	0%	0	0
3070000 OPERATING SUPPLIES & EQUIPMENT	77	0	0	0	0	0	0%	0%	0	0
3210000 MEETINGS & RECEPTIONS	2,848	0	0	0	0	0	0%	0%	0	0
TOTAL COMMODITIES	3,502	0	0	0	0	0	0%	0%	0	0
<u>PROGRAMS</u>										
4110000 COMMUNITY EVENTS	107,597	0	0	0	0	0	0%	0%	0	0
TOTAL PROGRAMS	107,597	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	314,958	0	0	0	0	0	0%	0%	0	0
<u>TRANSFERS OUT</u>										
9270000 TRANSFER TO EQUIPMENT FUND	0	35,000	0	0	0	0	0%	0%	0	0
9250000 TRANSFER TO CAPITAL IMPROV. FUND	44,458	15,000	0	0	0	0	0%	0%	0	0
9290000 TRANSFER TO GENERAL FUND	65,614	362,476	474,194	474,194	474,194	424,952	-10%	-10%	433,975	444,336
TOTAL TRANSFERS OUT	110,072	412,476	474,194	474,194	474,194	424,952	-10%	-10%	433,975	444,336
TOTAL EXPENDITURES & TRANSFERS OUT	\$425,030	\$412,476	\$474,194	\$474,194	\$474,194	\$424,952	-10%	-10%	\$433,975	\$444,336



EQUIPMENT REPLACEMENT FUND

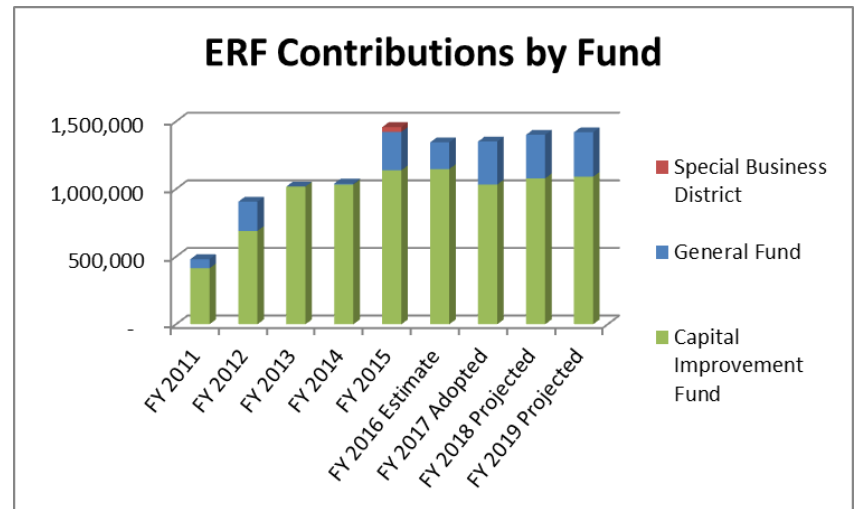
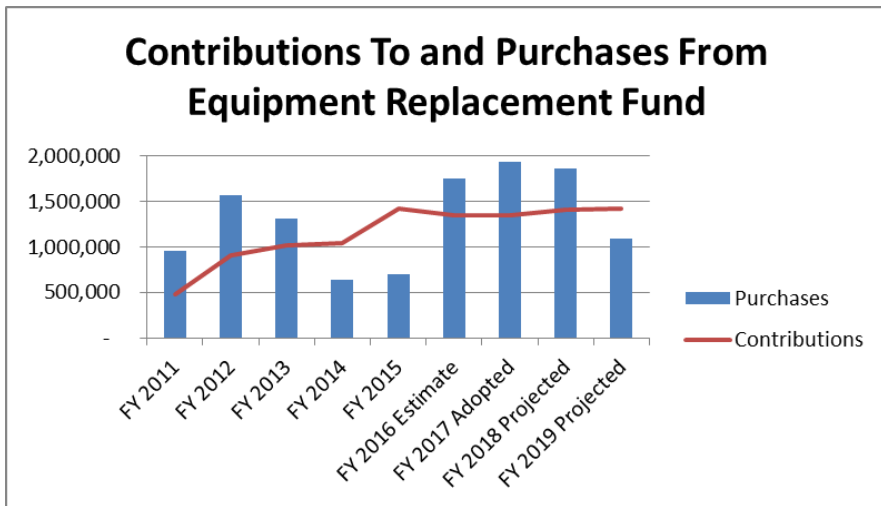
The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account for the systematic replacement of all larger vehicles and equipment, resulting in the lowest possible lifecycle cost and smoothing fluctuations in spending. In developing the ERF budget, an assessment is calculated on each vehicle or piece of equipment as to its useful life, remaining 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 to be budgeted and transferred to the ERF.

By funding the ERF in this manner, the annual investment required for equipment replacement is stable, rather than being subject to the periodic spikes caused by large purchases.

Over the past three years the City has taken a close look at items that qualify as capital equipment but had previously been purchased from the General Fund. The result of this evaluation is that more items have been

added to be funded through the ERF, and transfers-in from the General and Capital Improvement Funds have therefore increased. This required a catch-up contribution for many of these items in fiscal years 2015 and 2016. Annual expenditures in the ERF will also increase as these items are replaced. The City expects annual costs and transfers-in to stabilize as the review process is completed over the next year. We believe this is a best practice to ensure that funds are available for future replacement of these additional assets.

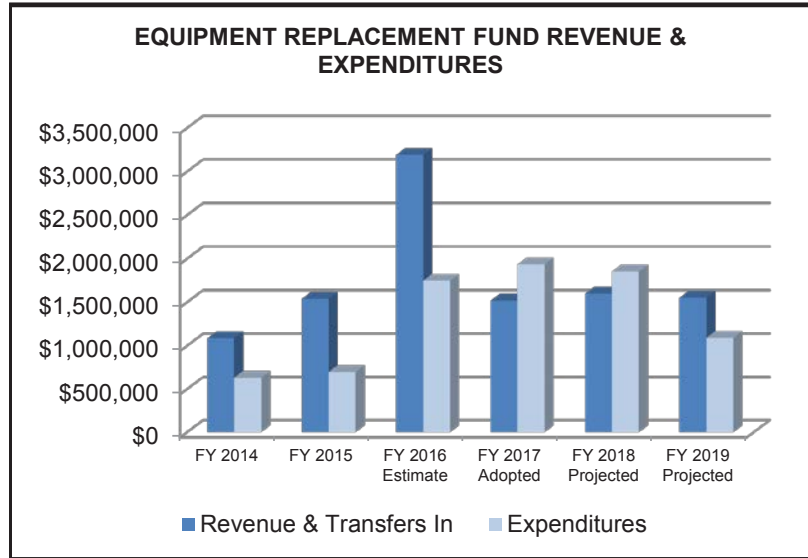
All items included in the Equipment Replacement Fund have a cost in excess of \$5,000 and an expected life of more than two years. The Capital Improvement Fund provides a pass-through contribution into the General Fund for all vehicles and equipment meeting a higher definition of a capital asset (cost exceeds \$25,000 and provides at least five years of benefit). All other items are funded by the General Fund.





EQUIPMENT REPLACEMENT FUND Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 50	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$2,167,452	\$2,621,043	\$3,458,922	\$4,903,577	\$4,487,582	\$4,231,429
Revenue	46,808	80,837	1,846,381	167,648	196,130	132,345
Transfers In	1,040,322	1,457,699	1,345,342	1,351,149	1,401,019	1,419,514
Revenue & Transfers In	1,087,130	1,538,536	3,191,723	1,518,797	1,597,149	1,551,859
Expenditures	633,539	700,657	1,747,068	1,934,792	1,853,302	1,091,997
Surplus (Deficit)	453,591	837,879	1,444,655	(415,995)	(256,153)	459,862
Ending Fund Balance	\$2,621,043	\$3,458,922	\$4,903,577	\$4,487,582	\$4,231,429	\$4,691,291
% Fund Balance to Expenditures	414%	494%	281%	232%	228%	430%



Annual contributions are made to fund the Equipment Replacement Fund (ERF) by the appropriate department. The City uses the capital asset definition to determine if contributions are made from the Capital Improvement Fund, passing through the General Fund, or directly from the General Fund for those operational items meeting the lesser definition. The City contributed 88% of the normal contribution in FY 2016. The FY 2016 estimate includes a portion of the proceeds from the sale of land to be applied to this reduction and to catch-up contributions. The City is budgeting 100% of the normal contribution in FY 2017.



50 EQUIPMENT REPLACEMENT FUND

50R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
CAPITAL EQUIPMENT REPLACEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE										
3580002 OTHER GRANTS AND DONATIONS	\$4,177	\$1,685	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7030000 GAIN/LOSS ON SALE OF ASSETS	20,207	64,108	93,330	71,090	1,825,146	129,842	39%	-93%	159,224	93,513
7070000 MISCELLANEOUS REVENUE	10,653	0	0	0	0	0	0%	0%	0	0
7100000 INTEREST INCOME	11,771	15,044	17,500	17,500	21,235	37,806	116%	78%	36,906	38,832
TOTAL REVENUE	46,808	80,837	110,830	88,590	1,846,381	167,648	51%	-91%	196,130	132,345
TRANSFERS IN										
9310000 TRANSFER FROM GENERAL FUND	1,040,322	1,422,699	1,353,759	1,353,759	1,345,342	1,351,149	0%	0%	1,401,019	1,419,514
9590000 TRANSFER FROM SPECIAL BUS. DISTRICT	0	35,000	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	1,040,322	1,457,699	1,353,759	1,353,759	1,345,342	1,351,149	0%	0%	1,401,019	1,419,514
TOTAL ERF REVENUE & TRANSFERS IN	\$1,087,130	\$1,538,536	\$1,464,589	\$1,442,349	\$3,191,723	\$1,518,797	4%	-52%	\$1,597,149	\$1,551,859



50 EQUIPMENT REPLACEMENT FUND

50X0000		FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
CAPITAL EQUIPMENT REPLACEMENT EXPEND.		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
5040100	ROLLING STOCK-PKG. OP. MTCE.	\$22,132	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
5040200	ROLLING STOCK-PKG. CONTROL	0	0	0	70,660	70,660	0	0%	-100%	36,757	0
5041008	ROLLING STOCK-PLAN.& DEVELOP.	0	0	0	0	0	0	0%	0%	0	33,428
5041102	ROLLING STOCK-IT	0	0	0	0	0	6,120	100%	100%	0	0
5041200	ROLLING STOCK-POLICE	66,193	131,897	161,518	161,518	150,911	100,592	-38%	-33%	187,304	244,216
5041300	ROLLING STOCK-FIRE	48,168	242,312	800,225	800,225	768,983	51,918	-94%	-93%	84,626	0
5041401	ROLLING STOCK-P.W.ENGINEERING	0	23,512	0	0	0	0	0%	0%	56,182	0
5041403	ROLLING STOCK-P.W. STREETS	193,771	163,364	205,785	188,445	174,324	621,986	202%	257%	386,342	261,322
5041404	ROLLING STOCK-P.W. BUILDING MAINT.	0	0	0	0	0	38,199	100%	100%	0	0
5041405	ROLLING STOCK-P.W. FLEET	0	0	23,205	23,205	24,969	0	-100%	-100%	30,692	0
5041610	ROLLING STOCK-PARKS&REC./MAINT.	24,984	15,377	35,700	69,400	73,170	91,090	155%	24%	109,242	70,570
5061200	EQUIPMENT-POLICE	0	0	0	0	0	0	0%	0%	10,155	0
5061300	EQUIPMENT-FIRE	0	0	69,285	75,585	75,590	156,542	126%	107%	101,460	0
5061403	EQUIPMENT-P.W. STREETS	0	0	18,615	18,615	18,615	23,304	25%	25%	102,937	30,741
5061405	EQUIPMENT-P.W. FLEET	0	0	13,260	13,260	13,260	33,916	156%	156%	0	0
5061406	EQUIPMENT-P.W. PARKING OP. MTCE.	0	0	0	0	0	28,695	100%	100%	0	5,953
5061603	EQUIPMENT-SHAW PARK AQUATIC CTR	0	0	16,000	0	0	0	-100%	0%	0	0
5061610	EQUIPMENT-PARKS&REC./MAINT.	0	0	20,000	0	0	0	-100%	0%	15,339	0
5081300	FACILITIES EQUIPMENT-FIRE	0	0	0	0	0	170,635	100%	100%	0	0
5081404	FACILITIES EQUIPMENT-BUILDING MAINT.	0	0	0	0	0	47,000	100%	100%	0	0
5081603	FACILITIES EQUIPMENT-AQUATIC CTR	0	0	0	16,000	13,300	20,000	100%	50%	42,226	0
5081610	FACILITIES EQUIPMENT-P&R MAINT.	0	0	0	20,000	20,000	0	0%	-100%	0	0
5141300	MEDICAL EQUIPMENT	1,685	0	0	0	0	0	0%	0%	0	0
8071300	DEBT PAYMENT	111,898	111,434	111,435	111,435	103,018	103,018	-8%	0%	103,018	103,018
TOTAL ROLLING STOCK		468,831	687,896	1,475,028	1,568,348	1,506,800	1,493,015	1%	-1%	1,266,280	749,248
<u>INFORMATION TECHNOLOGY</u>											
2700000	CONTRACTUAL SERVICES	0	6,800	337,000	375,000	137,798	206,683	-39%	50%	34,576	0
5030000	FURNITURE & EQUIPMENT	146,165	5,961	57,000	112,000	95,000	34,500	-39%	-64%	511,210	342,749
5200000	COMPUTER SOFTWARE	18,543	0	194,470	204,470	7,470	200,594	3%	2585%	41,236	0
TOTAL INFORMATION TECHNOLOGY		164,708	12,761	588,470	691,470	240,268	441,777	-25%	84%	587,022	342,749
TOTAL ERF EXPENDITURES		\$633,539	\$700,657	\$2,063,498	\$2,259,818	\$1,747,068	\$1,934,792	-6%	11%	\$1,853,302	\$1,091,997



Adopted Equipment Schedule FY 2017-2019

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2017 Adopted	2018 Projected	2019 Projected
Vehicles & Mobile Equipment								
Police								
PD	19	Chevrolet	Tahoe	Police Supervisor's Vehicle (Marked)	2012	\$41,820		
PD	20	Ford	Fusion	Police Detective Vehicle (Unmarked)	2010	\$29,386		
PD	25	Ford	Fusion	Police Detective Vehicle (Unmarked)	2010	\$29,386		
PD	7	Chevrolet	Caprice	Marked Police Vehicle (SRO)	2014		\$32,565	
PD	9	Chevrolet	Caprice	Marked Police Vehicle (SRO)	2014		\$31,316	
PD	11	Chevrolet	Impala	Marked Police Vehicle (DARE)	2011		\$31,014	
PD	18	Chevrolet	Caprice	Marked Police Vehicle (Command)	2014		\$32,981	
PD	21	Ford	Fusion	Police Chief Vehicle	2011		\$29,454	
PD	29	Chevrolet	Caprice	Police Detective Vehicle (Unmarked)	2013		\$29,974	
PD	1	Chevrolet	Caprice	Marked Police Vehicle	2015			\$30,668
PD	2	Chevrolet	Caprice	Marked Police Vehicle (Prisoner Transport)	2015			\$29,626
PD	5	Chevrolet	Caprice	Marked Police Vehicle	2015			\$31,020
PD	10	Chevrolet	Caprice	Unmarked Police Vehicle	2015			\$27,591
PD	12	Chevrolet	Caprice	Marked Police Vehicle (Prisoner Transport)	2015			\$31,118
PD	13	Chevrolet	Caprice	Marked Police Vehicle	2015			\$31,020
PD	15	Chevrolet	Caprice	Marked Police Vehicle	2015			\$31,020
PD	17	Chevrolet	Caprice	Marked Police Vehicle (Prisoner Transport)	2015			\$32,153
						\$100,592	\$187,304	\$244,216
Police Parking Control								
PKC	30	Good Earth	Firefly	Parking Control Vehicle	2013		\$36,757	
						\$0	\$36,757	\$0
Fire Department								
FIR	3200	Chevrolet	Tahoe	Fire Chief Vehicle	2011	\$51,918		
FIR	3203	Chevrolet	Tahoe	Battalion Chief Vehicle	2011		\$53,997	
FIR	3287	IR Club Car	Carry All VI	EMS Cart	2001		\$30,629	
						\$51,918	\$84,626	\$0

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2017 Adopted	2018 Projected	2019 Projected
Public Works Engineering/Administration								
PW	205	Ford	Escape	Director of Public Works Vehicle	2013		\$28,091	
PW	211	Ford	Escape	Engineer Vehicle	2008		\$28,091	
						\$0	\$56,182	\$0
Public Works Street Maintenance								
PW	207	Bobcat	SGX60	Skid-Steer Tractor / Loader	2009	\$37,230		
PW	222	Ford	Escape	Public Works Superintendent Vehicle	2013	\$28,091		
PW	229	Ford	F-250 - 4WD	3/4 -Ton Pick-Up Truck w/ spreader & plow	2007	\$33,660		
PW	230	Ford	F-250 - 4WD	3/4 -Ton Pick-Up Truck w/ plow	2007	\$33,660		
PW	233	Ford	F-450 - 2WD	1.5 -Ton Dump Truck w/ spreader & plow	2007	\$68,340		
PW	262	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2007	\$110,925		
PW	264	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2007	\$110,925		
PW	266	International	4400	2.5 -Ton Dump Truck w/ spreader & plow	2007	\$110,925		
PW	272	John Deere	997-Z-Trak	Riding Lawn Mower	2011	\$9,690		
PW	280	ODB	LCT6000	Leaf-Vacuum	2009	\$42,840		
PW	295	Brush Bandit	BA254XP	Brush Chipper	2007	\$35,700		
PW	200	John Deere	444J	Articulating Wheel Loader / Tractor	2008		\$156,840	
PW	232	Ford	F-450 - 2WD	1.5 -Ton Dump Truck w/ spreader & plow	2008		\$69,707	
PW	246	Freightliner	M2-106	45 Foot Aerial Bucket Truck	2008		\$136,032	
PW	267	Ezliner	759-143	Paint Striper	2012		\$6,763	
PW	282	Ingersol	P185WJD	Air Compressor	1996		\$17,000	
PW	208	Bobcat	S650	Skid-Steer Tractor / Loader	2011			\$38,734
PW	234	Dodge	3500HD	1 Ton Stake Bed Dump Truck	2009			\$46,693
PW	260	Freightliner	M2-106	2.5 -Ton Dump Truck w/ spreader & plow	2009			\$115,406
PW	236	Ford	F-250 - 2WD	3/4 -Ton Pick-Up Truck	2009			\$27,326
PW	237	Ford	F-250 - 2WD	3/4 -Ton Pick-Up Truck	2009			\$27,326
PW	273	Exmark	Turf Tracer	Self-Propelled Lawn Mower	2013			\$5,837
						\$621,986	\$386,342	\$261,322
Public Works Building Maintenance								
PW	213	GMC	3500	1 -Ton Utility Van	2002	\$38,199		
						\$38,199	\$0	\$0

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2017 Adopted	2018 Projected	2019 Projected
Public Works Fleet Maintenance								
PW	220	Ford	F-250 2WD	3/4 -Ton Pick-up Service Truck	2008		\$30,692	
						\$0	\$30,692	\$0
Parks & Recreation								
PR	117	Chevrolet	C4500	1 -Ton Dump Truck	2007	\$41,820		
PR	119	John Deere	Z950A	Riding Lawn Mower	2011	\$10,000		
PR	120	Ford	Ranger	Small Pick-up Truck	2002	\$23,460		
PR	125	Ford	Ranger	Small Pick-up Truck	2002	\$15,810		
PR	108	Smithco	43000 B	Infield Groomer	2010		\$14,045	
PR	112	Zamboni	545	Ice Rink Conditioner	2008		\$83,232	
PR	124	John Deere	997-Z-Trak	Riding Lawn Mower	2012		\$11,965	
PR	107	Bobcat	S-185	Skid-Steer Tractor/Loader	2009			\$37,142
PR	110	Saturn	Vue - 4WD	Department Pool Vehicle	2009			\$33,428
						\$91,090	\$109,242	\$70,570
Planning and Development								
P&D	68	Chevrolet	Trail Blazer	City-Wide Pool Vehicle	2009			\$33,428
						\$0	\$0	\$33,428
Vehicles & Mobile Equipment Total						\$903,785	\$891,145	\$609,536
Equipment & Systems								
Police								
PD	Speed Radar Trailer						\$10,155	
PD	Dashcam Video Recording System, Server and Storage						\$101,000	
PD	License Plate Reader System						\$28,000	
PD	Police Vehicle Laptops							\$70,832
PKC	Parking Control Handhelds							\$13,249
						\$0	\$139,155	\$84,081

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2017 Adopted	2018 Projected	2019 Projected
Fire								
FD				Wall-Attached Beds		\$170,635		
FD				Cardiac Monitors/Defibrillators		\$137,842		
FD				Concrete Chain Saw		\$5,500		
FD				Thermal Imaging Camera		\$13,200		
FD				Air Compressor			\$55,000	
FD				Automated CPR Systems			\$29,460	
FD				Pneumatic Air Shore & Bags			\$11,800	
FD				Dishwasher			\$5,200	
FD				Fire Vehicle Laptops			\$82,000	
FD				Vehicle Wireless Routers				\$19,873
						\$327,177	\$183,460	\$19,873
Public Works - Administration								
PW/PL				Plotter Replacement (50% charged to Planning)		\$9,000		
PW				Enterprise Asset Management System		\$90,000		
PW				Trafficad Sign			\$11,946	
PW				GPS Unit			\$12,863	
						\$99,000	\$24,809	\$0
Public Works - Street Maintenance								
PW				Leaf Collection Box		\$5,930		
PW				Leaf Collection Box		\$5,930		
PW				Tandem Wheel Trailer		\$11,444		
PW				Message Panel			\$19,367	
PW				Message Panel			\$19,367	
PW				Pallet Forks Attachment (Wheel Loader)			\$7,853	
PW				Boom Jib Attachment (Wheel Loader)			\$5,306	
PW				Fork Attachment (Skid Steer)			\$15,918	
PW				Slit Bucket Attachment (Skid Steer)			\$15,918	
PW				Rake Attachment (Skid Steer)			\$9,869	
PW				Stump Grinder Attachment (Skid Steer)			\$9,339	
PW				Leaf Collection Box				\$6,170
PW				Leaf Collection Box				\$6,170
PW				Asphalt Planer Attachment				\$18,401
						\$23,304	\$102,937	\$30,741

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2017 Adopted	2018 Projected	2019 Projected
Public Works - Fleet Maintenance								
PW				Vehicle Floor Lift		\$11,236		
PW				Vehicle Floor Lift		\$11,236		
PW				Multi-Function Welding Equipment		\$11,444		
						\$33,916	\$0	\$0
Public Works - Building Maintenance								
PW				HVAC Controls - 10 N Bemiston		\$40,000		
PW				Carpet Replacement - 10 N Bemiston Fire Department		\$7,000		
						\$47,000	\$0	\$0
Public Works - Parking Operations & Maintenance								
PW				Parking Kiosks		\$28,695		
PW				Abrasive Hopper Spreader				\$5,953
						\$28,695	\$0	\$5,953
Parks & Recreation - Administration								
PR				Online Registration System (shared with CRSWC)		\$10,425		
						\$10,425	\$0	\$0
Parks & Recreation - Shaw Park Aquatic Center								
PR				Dolphin Slide		\$20,000		
PR				Chlorinator			\$18,000	
PR				Strantrols			\$24,226	
						\$20,000	\$42,226	\$0
Parks & Recreation - Parks Maintenance								
PR				Trash Truck Dump Bed			\$6,000	
PR				Stump Grinder Attachment			\$9,339	
						\$0	\$15,339	\$0

Dept.	Vehicle Number	Make	Model Type	Description	Model Year	2017 Adopted	2018 Projected	2019 Projected
Administrative Services								
FIN				Finance/HR/Payroll System		\$274,000		
HR				Employee Time Entry System		\$42,000		
IT				Shared SQL Server Enterprise Licensing		\$4,150		
IT				Disk Storage System (SAN) - City Hall			\$99,936	
IT				Blade Chassis & Virtual Hosts - City Hall			\$74,665	
IT				Server Backups			\$120,724	
IT				Server Operating Systems		\$12,202	\$12,812	
IT				Virtual Desktop Hosts - City Hall			\$43,076	
IT				Data Storage System - Brentwood				\$98,787
IT				Blade Chassis & Virtual Hosts - Brentwood				\$74,665
IT				Wireless Controller				\$11,487
IT				Virtual Desktop Hosts - Brentwood				\$44,667
IT				Physical Domain Controller				\$9,189
						\$332,352	\$351,213	\$238,795
Equipment & Systems Total						\$921,869	\$859,139	\$379,443
Grand Total						\$1,825,654	\$1,750,284	\$988,979



CAPITAL IMPROVEMENT FUND

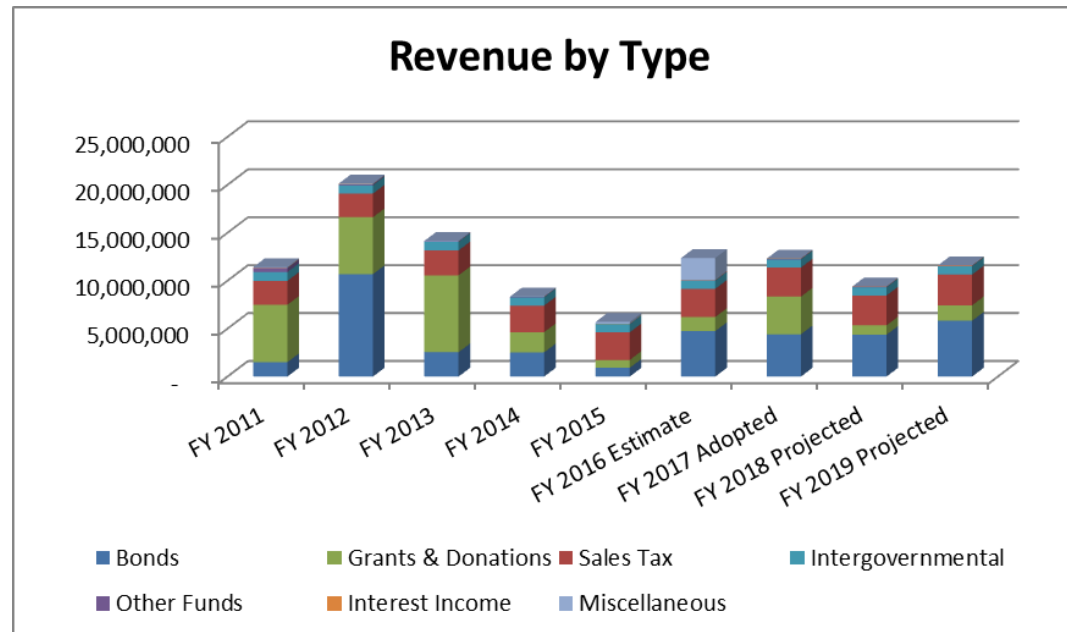
The Capital Improvement Fund earmarks funds for specific capital improvement and infrastructure needs. The major revenue sources for this fund are a one-half cent sales tax for capital improvements passed by voter approval in 1995 and a one-half cent sales tax for parks and storm water improvements that was passed by voter approval in 1997. Other major revenue sources for this fund include the St. Louis County Road and Bridge Tax, intergovernmental grants and transfers-in from debt service funds for construction of capital improvements.

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, and street light 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 two debt service funds: the 2011 bond issue for the Police Building and the 2014 refunding of both the 2005A issue (funded recreational projects) and the 2007 issue (funded Shaw Park Aquatic Center, City Hall and Fire Station improvements).

Funds are also transferred to the General Fund to provide funding for the department and program transfers to the Equipment Replacement Fund for those items meeting the definition of a capital project. By making these transfers through the General Fund rather than directly to the Equipment Replacement Fund, these capital purchases are more closely associated with the departments and programs acquiring the capital assets.

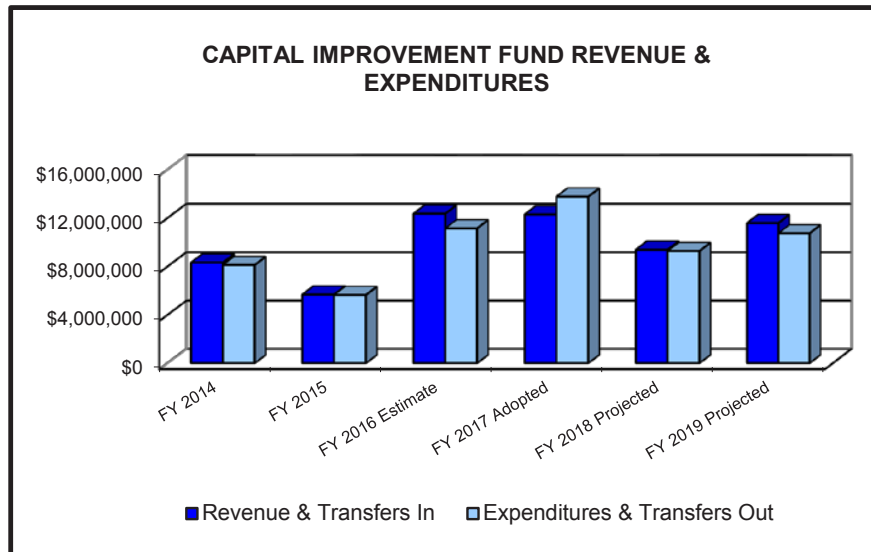
The graph below illustrates changes in the composition of Capital Improvement Fund revenue and funding over the last few years and future planning years.





CAPITAL IMPROVEMENT FUND Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 60	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$3,302,362	\$3,504,729	\$3,534,395	\$4,745,571	\$3,275,818	\$3,385,448
Revenue	5,770,473	4,768,301	7,581,529	7,852,684	8,069,663	10,063,708
Transfers In	2,564,921	926,268	4,786,329	4,448,726	1,325,213	1,530,016
Revenue & Transfers In	8,335,394	5,694,569	12,367,858	12,301,410	9,394,876	11,593,724
Expenditures	4,918,968	2,337,849	7,947,214	10,447,475	6,078,703	8,318,148
Transfers Out	3,214,059	3,327,054	3,209,468	3,323,688	3,206,543	2,427,905
Expenditures & Transfers Out	8,133,027	5,664,903	11,156,682	13,771,163	9,285,246	10,746,053
Surplus (Deficit)	202,367	29,666	1,211,176	(1,469,753)	109,630	847,671
Ending Fund Balance	\$3,504,729	\$3,534,395	\$4,745,571	\$3,275,818	\$3,385,448	\$4,233,119
% Fund Balance to Expenditures & Transfers Out	43%	62%	43%	24%	36%	39%



This is a capital projects fund that has a fluctuating fund balance due to planned projects. Revenue support comes from two half-cent sales taxes; road and bridge property tax; federal, state, and local grants; donations; bond proceeds; and miscellaneous funding from outside entities. Recently, the City has received several large donations for park improvements from local corporations through a foundation. The FY 2017 through FY 2019 capital plan is funded through a combination of ongoing revenue, grants, donations, and the 2014 General Obligation Bond.

Transfers-out from this fund are used to pay debt on capital and recreation projects, and for contributions toward an equipment replacement sinking fund.



60 CAPITAL IMPROVEMENT FUND

60R0000		FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
CAPITAL IMPROVEMENT REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE											
1060000	RAILROAD & OTHER UTILITIES	\$2,890	\$2,938	\$2,800	\$2,800	\$3,200	\$3,000	7%	-6%	\$3,000	\$3,000
3500001	CAPITAL IMPROVEMENT SALES TAX	1,274,591	1,321,725	1,466,028	1,466,028	1,349,619	1,390,108	-5%	3%	1,431,811	1,474,765
3500070	PARKS & STORM WATER SALES TAX	1,499,517	1,554,970	1,766,022	1,766,022	1,587,784	1,635,418	-7%	3%	1,684,480	1,735,014
3550000	ST. LOUIS COUNTY ROAD & BRIDGE TAX	859,090	853,654	923,781	923,781	840,000	848,400	-8%	1%	856,884	865,453
3580000	FEDERAL GRANT	1,707,947	489,679	51,332	73,832	22,500	22,500	-56%	0%	536,013	971,210
3580001	STATE AND LOCAL GRANT	152,000	0	230,000	382,000	382,000	420,000	83%	10%	420,000	420,000
3580002	OTHER GRANTS AND DONATIONS	250,426	332,897	2,974,987	1,158,659	1,073,534	3,492,396	17%	225%	21,396	221,396
7070000	MISC. REVENUE	-676	157,536	42,300	42,300	28,286	0	-100%	-100%	0	0
7100000	INTEREST INCOME	16,282	28,011	22,100	22,100	31,221	33,260	50%	7%	28,477	35,268
7200000	USE OF BOND PROCEEDS	0	0	0	0	0	0	0%	0%	3,080,000	4,330,000
7480000	PROCEEDS FROM SALE OF ASSETS	0	0	0	0	2,255,783	0	100%	100%	0	0
9500000	ELLENWOOD N.I.D.	8,406	26,891	7,602	7,602	7,602	7,602	0%	0%	7,602	7,602
TOTAL REVENUE		5,770,473	4,768,301	7,486,952	5,845,124	7,581,529	7,852,684	5%	4%	8,069,663	10,063,708
TRANSFERS IN											
9250000	TRANSFERS FROM SPECIAL BUS. DISTRICT	44,458	15,000	0	0	0	0	0%	0%	0	0
9260000	TRANSFER IN FOR INTERFUND ADVANCE	0	0	43,726	43,726	43,726	43,726	0%	0%	43,726	43,726
9290000	TRANSFER FROM 2011 BOND FUND	1,535,618	206,959	140,000	500,000	507,374	0	-100%	-100%	0	0
9330000	TRANSFER FROM 2014 BOND FUND	984,845	704,309	5,112,636	6,539,804	4,235,229	4,405,000	-14%	4%	1,281,487	1,486,290
TOTAL TRANSFERS IN		2,564,921	926,268	5,296,362	7,083,530	4,786,329	4,448,726	-16%	-7%	1,325,213	1,530,016
TOTAL CAPITAL IMPROVEMENT REVENUE & TRANSFERS IN		\$8,335,394	\$5,694,569	\$12,783,314	\$12,928,654	\$12,367,858	\$12,301,410	-4%	-1%	\$9,394,876	\$11,593,724



60 CAPITAL IMPROVEMENT FUND

60X0100, 60X0300, 60X1600		FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
CAPITAL IMPROVEMENT EXPENDITURES		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
<u>PUBLIC WORKS PROJECTS</u>											
6050000	CURB & SIDEWALKS	184,202	77,687	72,500	101,000	87,694	77,500	7%	-12%	72,500	72,500
6110000	TRAFFIC SIGNAL/SIGNAGE IMPROVEMENTS	93,936	44,941	500,000	600,000	344,286	285,714	-43%	-17%	0	0
6140000	STREETSCAPE IMPROVEMENTS	844,956	306,232	0	0	4,744	0	0%	-100%	0	0
6150000	STREET RESURFACING	1,448,268	404,008	68,468	137,438	0	61,000	-11%	100%	723,513	973,710
6200000	FUEL SYSTEM	15,973	0	0	0	0	0	0%	0%	0	0
6250000	FACILITY IMPROVEMENTS	489,032	434,454	675,000	1,520,000	603,886	540,000	-20%	-11%	900,000	0
6090000	STREET LIGHTING - 2014 BOND PROJECT	106,363	0	0	0	0	0	0%	0%	0	0
6130000	ALLEY IMPROVEMENTS - 2014 BONDS	290,917	479,942	365,000	610,665	620,118	0	-100%	-100%	0	0
6150000	STREET RESURFACING - 2014 BONDS	602,074	211,689	4,708,000	4,733,173	3,615,111	4,405,000	-6%	22%	1,281,487	1,486,290
8090000	INTEREST EXPENSE	0	0	845	845	845	2,239	165%	165%	1,203	648
TOTAL PUBLIC WORKS PROJECTS		4,075,721	1,958,953	6,389,813	7,703,121	5,276,684	5,371,453	-16%	2%	2,978,703	2,533,148
<u>PARKS & RECREATION PROJECTS</u>											
6010000	CONTRIBUTION TO CRSWC	0	0	100,000	100,000	100,000	100,000	0%	0%	100,000	1,850,000
6020000	SHAW PARK TENNIS CENTER	-4,034	11,897	0	0	0	0	0%	0%	0	0
6440000	TAYLOR PARK	0	0	250,000	420,000	420,000	0	-100%	-100%	0	0
6450000	ICE RINK	0	58,680	100,000	49,000	48,054	500,000	400%	940%	3,000,000	3,000,000
6470000	DEMUN PARK	0	0	0	0	0	300,000	100%	100%	0	0
6530000	SHAW PARK	432,654	175,357	2,900,000	1,000,000	1,020,000	3,906,022	35%	283%	0	200,000
6540000	OAK KNOLL PARK	320,016	5,042	600,000	435,000	380,000	270,000	-55%	-29%	0	0
6560001	SHAW PARK AQUATIC CENTER	31,249	110,765	0	0	0	0	0%	0%	0	0
6580000	ANDERSON DOG PARK	22,412	0	0	0	0	0	0%	0%	0	0
6600000	HANLEY HOUSE	40,950	17,155	0	702,475	702,476	0	0%	-100%	0	0
TOTAL PARKS & RECREATION PROJECTS		843,247	378,896	3,950,000	2,706,475	2,670,530	5,076,022	29%	90%	3,100,000	5,785,000
TOTAL EXPENDITURES		4,918,968	2,337,849	10,339,813	10,409,596	7,947,214	10,447,475	1%	31%	6,078,703	8,318,148
<u>TRANSFERS OUT</u>											
8070000	TRANSFER TO 2005 BOND ISSUE, SERIES A	920,000	0	0	0	0	0	0%	0%	0	0
9200000	TRANSFER TO GENERAL FUND FOR EQUIP.	1,034,154	1,138,508	1,156,349	1,156,349	1,147,932	1,033,685	-11%	-10%	1,078,580	1,091,200
9250000	TRANSFER TO 2011 BOND ISSUE	650,563	653,062	658,035	658,035	658,035	654,913	0%	0%	651,363	652,663
9300000	TRANSFER TO 2007 BOND ISSUE	609,342	0	0	0	0	0	0%	0%	0	0
9330000	TRANSFER TO 2014 REFUNDING BONDS	0	1,535,484	1,403,500	1,403,500	1,403,501	1,635,090	17%	17%	1,476,600	684,042
TOTAL TRANSFERS OUT		3,214,059	3,327,054	3,217,884	3,217,884	3,209,468	3,323,688	3%	4%	3,206,543	2,427,905
TOTAL CAPITAL IMPROVEMENT EXPENDITURES & TRANSFERS OUT		\$8,133,027	\$5,664,903	\$13,557,697	\$13,627,480	\$11,156,682	\$13,771,163	2%	23%	\$9,285,246	\$10,746,053



CAPITAL IMPROVEMENTS PROGRAM

The Capital Improvements Program (CIP) allocates existing funds and anticipated revenue to rehabilitate, restore, improve, and increase the City's capital facilities. This program supports the design and the construction of a wide range of infrastructure improvement projects and other significant capital infrastructure investments. Projects include the development of park land and park amenities; the improvement of recreational facilities; improvement and replacement of City streets and sidewalks; signage improvements; and construction and renovation of City facilities. The resources supporting the program are derived from various sources, including a one-half cent local sales tax for capital improvements; a one-half cent local sales tax for parks and storm water improvements; the St. Louis County Road & Bridge Tax; interest income on investments; federal, state and local grants; donations; and transfers from debt service funds.

The City maintains a Capital Improvements Plan (CIP) Ranking System. The ranking system helps guide City staff and elected officials in capital improvement decision-making and budgeting.

Each fiscal year, City staff will assign a rank to all capital improvement requests across department lines. The system contains eight weighted criteria as summarized in the Capital Improvements Plan.

Staff from each department submitting projects for consideration in the Capital Projects Program score their own projects. Then a CIP Committee made up of the Directors of Parks and Recreation, Public Works, and Finance and Administration; Assistant Parks & Recreation Director; and Assistant Public Works Director meet to review the results, develop various funding scenarios, and finalize funding recommendations. The committee recommendations are then reported to the City Manager for review and inclusion in the proposed budget, and to the Mayor and Board of Aldermen for final approval.

The City budgets all CIP projects in the Capital Improvement Fund. This allows for a more streamlined capital improvements budgeting process.

The Capital Improvements Program has been expanded from three years to five years to ensure resources are available for project funding.

OVERVIEW OF THE FISCAL YEAR 2017 CAPITAL IMPROVEMENTS PLAN

The FY 2017 Capital Improvements Plan totals \$9,259,522 in the adopted budget year; this is a 10% decrease from the prior year. Expenditures and transfers out in the Capital Improvements Fund in FY17 total \$13,771,163 and include the completion of projects already underway, \$2,290,003 transferred out for debt service, and \$1,033,685 transferred to provide the majority of funding for major equipment purchases through the General Fund to the Equipment Replacement Fund.

For the last several years, it has not been possible to meet all of the City's capital needs using current revenues, although this is preferred. This constraint was the result of a combination of factors: flattened revenues; ongoing debt payments; competing project needs due to aging infrastructure and the desire for facility enhancements; and completion of the renovation of the Brentwood building. This constraint is lessening now as revenues increase and a portion of the outstanding bonds mature, creating a greater ability to fund projects through current revenues. The only projects in the plan where bonds will be utilized are related to specific, available internal funding from the Parks and Storm Water Sales Tax. With bonds maturing which are now paid from this source, this same funding stream will be used on the Year-Round Multi-Use

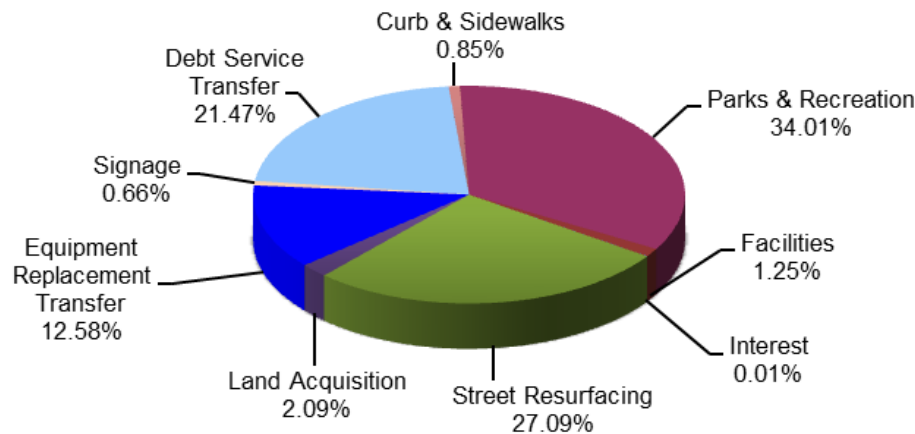
Facility with Ice Rink and the City's share of renovations to The Center of Clayton recreation facility.

The largest projects included in the five-year adopted capital plan are resurfacing on Brentwood Boulevard, Maryland Avenue, and in the Central Business District; the purchase of a parking lot on North Central; Chapman Plaza; street resurfacing projects in the

residential areas in the Moorlands, Hillcrest and Wydown Forest; a year-round multi-use recreational facility; and the City's share of renovations at the Center of Clayton.

For additional information on budgeted capital projects, please refer to the funded project list and detailed project descriptions following the Capital Improvements Plan description.

Five-Year Capital Plan Project Expenditures



CAPITAL IMPROVEMENTS AND CITY PLANNING

The City administers residential surveys to identify the issues that matter most to the citizens. By coupling the results of the survey with the City's performance goals and strategic plan, the City has focused on the capital improvement needs that will provide Clayton residents and visitors with their desired level of services and amenities.

A major component of the City's performance goals is maintaining and improving infrastructure to provide residents and visitors with quality streets, sidewalks, parks and public facilities. City facilities and offerings are evaluated to expand appeal to and participation by all citizens. The City also aims to preserve the quality of pavement maintenance and develop specific plans promoting safe, alternative modes of travel such as pedestrian-friendly streets and walking and biking paths throughout the City.

This year's capital improvement projects were reviewed for alignment with the City's strategic plan. As a result, the funded projects included in the budget are consistent with the organization's guiding principles. The City will continue to evaluate and approve projects on a yearly basis that are consistent with its overall community plan.

CAPITAL IMPROVEMENTS PROGRAM GUIDE TO THE BUDGET

To showcase the funded projects, the Fiscal Year 2017 Adopted Capital Improvement Fund (CIF) Budget incorporates project pages for projects with a significant portion of their expenditure activity occurring in FY 2017 through FY 2021.

Capital Improvement Fund Budget Data

Summary of Revenue and Expenditures – This is an overview of the Capital Improvement Fund's revenue and expenditures. This section includes a two-year history, current year estimate, FY 2017 adopted, and two years of planned revenue and expenditures.

Capital Improvement Fund Detail – This is a line item listing of revenue and expenditures including a two-year history, current year estimate, FY 2017 adopted, and two future years of planned revenue and expenditures.

Capital Improvement Project List – This list includes all projects scheduled and approved for the budgeted fiscal year and four planning years. This list provides each project title, CIP ranking system score or project status, total cost, and net cost to the City after reductions from outside funding sources.

Project Pages – Each CIP project page is designed to provide citizens and City officials with accurate and informative financial and logistical information for funded projects. Included in each CIP project page is the project name, total project cost, CIP score or project status, responsible department, account number(s), project description, project justification, financial implications, project location, and project number. Also included is a breakdown of cost and funding source for each year and a picture of the project or a map of its location.



Capital Improvements Plan Ranking System Summary

A. DEFINITION

A Capital Improvements Plan (CIP) is a multi-year flexible plan outlining the goals and objectives regarding public facilities for the City of Clayton. The plan includes the development, modernization or replacement of physical infrastructure facilities or specialized equipment. For a project to be defined as a capital project it must exceed \$25,000 in cost, provide at least 5 years of benefit, and be an addition or significant improvement to the City's fixed assets. This process is outlined in the attached CIP Definition Flowchart. Capital improvement projects include: land, buildings, improvements other than buildings, roads, sidewalks, curbs and gutters, alleys, street lights, and traffic lights.

B. GOAL

The goal from the development of a 5-year CIP is to establish a plan that outlines the projected infrastructure improvement needs of the City to assist in the planning and budgeting process. This plan will include a summary of the improvements, an estimated cost, a schedule for the improvements, and the source of funding for the project. The CIP will prioritize the identified projects into yearly plans based on areas of emphasis and project rankings. Because the City's goals and resources are constantly changing, this plan is designed to be re-evaluated each year to reaffirm or reprioritize the capital improvement projects. Some projects may remain relatively fixed in their prioritization if substantial outside funding commitments have been made to the projects and accepted by the City.

C. PRIORITIZATION

The prioritization of the eligible projects is completed by staff through use of a CIP Ranking System as outlined in the attached chart. Each potential project must first be classified as a CIP project according to the definition above. If the above criteria are met, the project will be given a CIP score and project ranking. Based on this CIP score and project ranking, the projects will be placed into yearly project groups for the next five years. The project categories that make up the CIP Ranking Criteria are also attached.

D. PROJECT TYPES

After the overall CIP score is assigned to each project, the projects will be realigned based on the project type. These types would include: land acquisition, buildings, improvements other than buildings, pavements, street lights, traffic signals and parks.

E. FUNDING LIMITS

On an annual basis, funds for CIP projects will be limited based on the City's fund balances and bonding capabilities. A level of funding for the different project types will eventually be developed in order to determine the annual scope of the CIP. Projects identified in the CIP may be funded by different sources. General obligation (GO) bonds, revenue bonds, certificates of obligation (COs), direct funding out of existing fund balances, joint cooperative efforts with outside entities, grants and donations are a few of the different options for funding CIP projects. During the City's annual budget process, the projects will be fully analyzed for the source or sources of funding available.

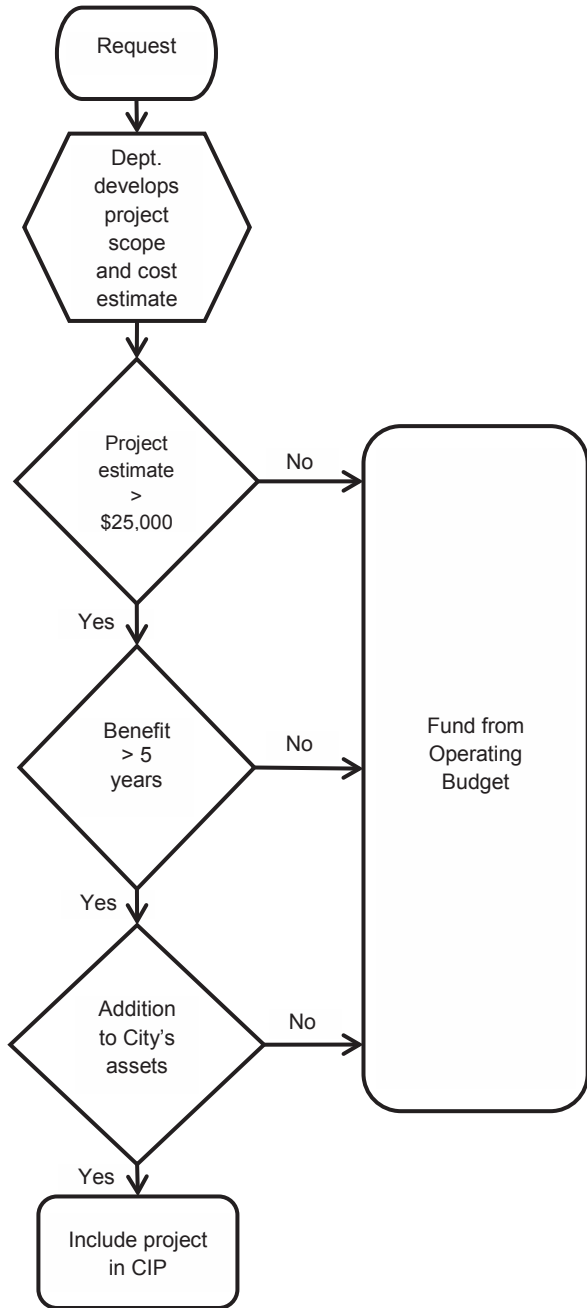
F. SCHEDULING OF PROJECTS

Project schedules will be developed based on the available funding and project ranking. The schedules will determine where each project fits in the 5-year plan. This will be based on the priority of the project, funding availability and how it correlates with other projects included in and out of the CIP.

G. PRODUCTION OF CIP PLAN

The final plan will be produced based on the evaluation of the CIP score, project type, funding and schedule. These items will be summarized in a project summary sheet. This will be developed for a 5-year duration. The CIP will be re-evaluated on an annual basis to align growth, needs and budgeting.

CIP Definition Flow Chart



City of Clayton CIP Ranking System

Categories	Category Score	Category Weight	Weighted Score	Total Score
Master Plan (1-5)		2		CIP Score (1 - 80)
Health/Public Safety (1-5)		3		
Infrastructure (1-5)		2		
Regulatory Compliance (1-5)		4		
External Funding (1-5)		2		
Impact on Operational Budget (1-5)		1		
Quality of Life (1-5)		1		
Timing/Location (1-5)		1		



CIP Ranking Criteria

Project Categories

1) Master Plans – Master Plans are prepared to provide the City of Clayton with a valuable aid for continuing efforts to meet and exceed goals set forth by City departments, advisory boards and commissions, and the citizens at-large. Master Plans include those documents that have been prepared internally to assure consistent adherence to industry best practices, as well as those documents that have been created with the assistance of outside consultants. A component of master planning includes public discussion and/or citizen engagement. The score could be based on answers to the following example questions:

- A. Is the proposed project contained in one or more of the City’s Master Plans?
- B. Is the proposed project listed as a high priority, or over time, has it become a high priority of staff, a standing advisory board, or the Board of Aldermen due to an expressed need?
- C. Has the proposed project been fully developed and defined in enough detail so that the specifics are known?
- D. Have adequate public discussion and an appropriate level of citizen engagement around the project transpired, and does there appear to be broad community support?

Scoring Scale

1	2	3	4	5
The project is not part of any Master Plan.	↔	The project is included in a Master Plan, but may not be a high priority or appropriate citizen engagement on the specific proposal has not yet transpired.	↔	The project is included in a Master Plan, is a high priority, and has been well-vetted.

2) Health/Safety – This would include items that would improve the overall health and safety of the community such as bike/jogging trails, new recreation facilities, safer roads, and flood control measures, as well as enhancements to police, fire and emergency medical services. Projects to address employee safety issues, and to proactively manage risk, would also be included. The score could be based on answers to the following example questions:

- A. How would the proposed project impact the health and well-being or safety of Clayton residents and/or employees and how widespread is that potential impact?
- B. What is the degree of seriousness of the health/safety issue that is being addressed through the proposed project?
- C. Does the project help assist the City to respond more effectively and efficiently to emergencies throughout the community?
- D. Does the project address a serious risk or liability issue and to what degree?

Scoring Scale

1	2	3	4	5
The project does not impact the health/ safety of the citizens.	↔	The project addresses a serious health/safety issue that has a limited impact, or addresses a less-serious issue but serves the health/ safety of the broader community.	↔	The project directly addresses a serious health/public safety issue that has a widespread impact.

3) Infrastructure – This item relates to infrastructure needs for the City of Clayton, including sidewalks, streets, lighting, parking facilities, municipal buildings and recreational facilities, to name a few. The score could be based on answers to the following example questions:

- A. Is the infrastructure project needed?
- B. Will the project address an existing facility that is outdated or has exceeded its useful life?
- C. Is the project supported by a life cycle analysis of repair versus replacement?
- D. Does the project extend service to support/promote new growth?
- E. Does the project foster safe and accessible modes of travel?

Scoring Scale

1	2	3	4	5
The level of need for the project is low and it addresses either new or existing infrastructure.	↔	The level of need for the project is moderate and it addresses either new or existing infrastructure. (Maximum score for a new facility.)	↔	The level of need for the project is high; it addresses existing infrastructure; and the ancillary benefits are well-defined.

4) Regulatory Compliance – This includes compliance with regulatory mandates such as Environmental Protection Agency (EPA) directives, the Americans With Disabilities Act, the Manual on Uniform Traffic Control Devices and other County, State and Federal laws. This also includes compliance with self-imposed City ordinances, such as Silver LEED certification for municipal facility construction projects. The score could be based on answers to the following example questions:

- A. Does the project address a current regulatory mandate?
- B. Will the project proactively address a foreseeable (within the next 5 years) regulatory mandate?
- C. Does the project have a lasting impact on promoting regulatory compliance over the long term (more than 10 years)?

Scoring Scale

1	2	3	4	5
The project does not address a regulatory compliance issue.	↔	The project provides a short-term fix for an existing regulatory compliance issue or for one anticipated in the near future.	↔	The project resolves a pressing or long-term regulatory compliance issue.

5) External Funding – Capital improvement projects may be funded through sources other than City funds. Developer funding, grants through various agencies, and donations can all be sources of external funding for a project. The percentage of total cost funded by an outside source will determine the score in this category.

Scoring Scale

1	2	3	4	5
0% – 20% External Funding	21% - 40% External Funding	41% - 60% External Funding	61% - 80% External Funding	81% - 100% External Funding

6) Impact on Operational Budget – Some projects may affect the operating budget for the next few years or for the life of the facility. A new facility will need to be staffed and supplied, therefore having an impact on the operational budget for the life of the facility. Replacing a streetlight with a more energy efficient model may actually decrease operational costs. The score could be based on answers to the following questions:

- A. Will the project require additional personnel to operate?
- B. Will the project require additional annual maintenance?
- C. Will the project require additional equipment not included in the project budget?
- D. Will the project reduce staff time and City resources currently being devoted, and thus have a positive effect on the operational budget?
- E. Will the efficiency of the project save money?
- F. Will the project present a revenue generating opportunity?

- G. Will the project help grow a strong, diversified economic base to help offset any additional costs?

Scoring Scale

1	2	3	4	5
The project will have a negative effect on the budget. It will require additional money to operate.	↔	The project will not affect the operating budget as it is cost/revenue neutral.	↔	The project will have a positive effect on the budget. It will have significant savings in time, materials and/or maintenance or be revenue generating to more than offset costs.

- 7) **Quality of Life** – Quality of life is a characteristic that makes the City a favorable place to live and work. A large park with amenities to satisfy all community members would greatly impact the quality of life. The score could be based on answers to the following example questions:

- A. Does the project enhance the quality of life for a wide range of community members?
- B. Will the project attract new residents, businesses or visitors to the City?
- C. Does the project serve to preserve the integrity of the City's residential neighborhoods?
- D. Does the project help create a beautiful and clean community?
- E. Does the project specifically promote the responsible use of resources?
- F. Does the project encourage widespread participation in a variety of recreational and cultural activities accessible to all community members?

Scoring Scale

1	2	3	4	5
The project does not affect the quality of life for Clayton community members.	↔	The project has a moderate impact on the quality of life for Clayton community members.	↔	The project greatly impacts the quality of life for a wide range of Clayton community members.

- 8) **Timing/Location** – The timing and location of the project is an important attribute of the project. If the project is not needed for many years, it would score low in this category. If the project is close in proximity to many other projects and/or if a project is urgent or may need to be completed before another one can be started, it would score high in this category. The score could be based on the answers to the following example questions:

- A. When is the project needed?
- B. Do other projects require this one to be completed first?
- C. Does this project require others to be completed first?
- D. Can this project be done in conjunction with other projects? (example: installation of sidewalks, street lighting and rain gardens all within the same block)
- E. Will it be more economical to build multiple projects together, thus reducing construction costs?
- F. Will it help reduce the overall number of neighborhood disruptions from year to year?
- G. Is this an existing facility at or near the end of its functional life?

Scoring Scale

1	2	3	4	5
The project does not have a critical timing/location component.	↔	The project has either critical timing or location factor.	↔	Both timing and location are critical components of the project.



Funded Projects

Project Name	CIP Score / Status	Total Project Costs							Net Cost to City
		Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total	
Brentwood Boulevard Resurfacing	Active	\$50,000	\$76,000	\$1,270,000	\$0	\$0	\$0	\$1,396,000	\$882,487
Elevator Modernization - 10 S Brentwood	Active	240,000	240,000	-	-	-	-	480,000	480,000
Lobby Changes - City Hall	Active	50,000	150,000	-	-	-	-	200,000	200,000
Oak Knoll Retaining Wall Removal & Parking Lot Improvements	Active	35,043	270,000	-	-	-	-	305,043	305,043
N Central Parking Lot Purchase	Contract	-	-	900,000	-	-	-	900,000	900,000
Community Development Block Grant Sidewalks	100% Funded	22,500	22,500	22,500	22,500	22,500	22,500	135,000	-
Chapman Plaza	100% Funded	1,073,978	3,426,022	-	-	-	-	4,500,000	-
Century Garden	100% Funded	-	-	-	200,000	-	-	200,000	-
Shaw Park Fields #5 & #6	84% Funded	20,000	480,000	-	-	-	-	500,000	80,000
DeMun Park Playground Replacement	50% Funded	-	300,000	-	-	-	-	300,000	150,000
Residential Resurfacing 2017: Moorlands, Hillcrest & Wydown Forest	70	50,000	3,555,000	500,000	-	-	-	4,105,000	4,105,000
Maryland Avenue Resurfacing	70	-	185,000	25,000	2,435,000	-	-	2,645,000	1,696,290
Central Business District Street Resurfacing	70	-	-	210,000	25,000	1,600,800	1,159,200	2,995,000	1,997,437
Sidewalk Replacement	68	65,194	55,000	50,000	50,000	50,000	50,000	320,194	320,194
Year-Round Multi-Use Facility (Ice Rink)	54	-	500,000	3,000,000	3,000,000	-	-	6,500,000	5,660,000
Center of Clayton Renovations - City Share	53	-	-	-	1,750,000	1,250,000	-	3,000,000	3,000,000
Total		\$1,606,715	\$9,259,522	\$5,977,500	\$7,482,500	\$2,923,300	\$1,231,700	\$28,481,237	\$19,776,451

This list of capital projects includes new projects budgeted in FY 2017 through FY 2021. It does not include projects that were near completion in FY 2016 and may have remaining expenditures in FY 2017.

Projects are included in the funded plan, separate from the scored projects, when the project has significant external funding, and the percentage of funded project cost is noted in the schedule in the Status column on these projects. Two projects, the Year-Round Multi-Use Facility (Ice Rink) project and Center of Clayton Renovations, are associated with specific internal funding from the Parks & Storm Water Sales Tax and are therefore included funded plan even though the CIP scores on these projects were lower than other unfunded projects.



Project: Brentwood Boulevard Resurfacing

Budget: \$1,396,000

Status: Active

Project Department: Public Works

Account Number: 60X01006150000, 60X03006150000

Project Description: This project consists of milling off and overlaying 2 inches of asphalt, bringing curb ramps into compliance with Americans with Disabilities Act (ADA) standards, replacing brickprint crosswalks with pavers, constructing medians within parts of Brentwood Boulevard, and striping. This project has been approved for partial funding through a federal grant.

Project Justification: This project will improve the pavement condition, which is a performance measurement attribute. This project is part of the City's Pavement Management Program. Brentwood Boulevard was last micro-surfaced in 2009, and the surface is showing signs of wear.

Financial Implications:

Maintenance of brickprint crosswalks has been an ongoing issue. The concrete paver system has a longer lifespan, which will reduce long-term costs. Ongoing maintenance costs of the surface will be minimal in the first few years following rehabilitation.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants			\$513,513				\$513,513
State & Local Grants							
2014 Bonds	\$50,000	\$76,000	\$756,487				\$882,487
City Funding							
Total	\$50,000	\$76,000	\$1,270,000				\$1,396,000



Project Location: Brentwood Boulevard
BI.2018.PW.1401.020



Project: Elevator Modernization - 10 S Brentwood

Budget: \$480,000

Status: Active

Project Department: Public Works

Account Number: 60X01006250000

Project Description: This project includes a full modernization of the elevators at the Brentwood Building. The recommended scope of work for both elevators includes work to: install modern computerized controls; replace air conditioning motors, grippers, cables, guides and other car safety equipment; doors and door panels; fixtures, lights and indicators; and the derailment system. Funding is also included to cover related building work that may be required and for elevator cab finish upgrades.

Project Justification: The fire service system overlay was installed during the building renovation in 2012. Although this is an overlay on two separate elevator installations that were joined together 37 years ago (1953 Westinghouse and 1977 Armor), one elevator is currently not operable. Making both elevators operable and safe will provide a safe environment for staff and visitors alike.

Financial Implications: The modernization of the elevators will reduce potential liability for malfunctions, cost of operations and reduce the cost of maintenance for the foreseeable future.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding	\$240,000	\$240,000					\$480,000
Total	\$240,000	\$240,000					\$480,000



Project Location: Police Building at 10 S. Brentwood Ave
2015.PW.1404.410



Project: Lobby Changes – City Hall

Budget: \$200,000

Status: Active

Project Department: Public Works

Account Number: 60X01006250000

Project Description: This project consists of interior renovations to the front counter area of the first floor lobby of City Hall.

Project Justification: Interior renovations will allow for better service to our walk-in customers, provide more efficient utilization of office space, and improve the safety of employees.

Financial Implications: The City will continue to incur ongoing maintenance costs in the renovated area, comparable to current expenditures.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding	\$50,000	\$150,000					\$200,000
Total	\$50,000	\$150,000					\$200,000



Project Location: City Hall at 10 N. Bemiston Ave
2015.PW.1404.440



Project: Oak Knoll Retaining Wall Removal & Parking Lot

Budget: \$305,043

Status: Active

Project Department: Parks and Recreation

Account Number: 60X16006540000

Project Description: This project includes the removal of the retaining wall along Big Bend Boulevard, regrading, and parking lot improvements.

Project Justification: The flagstone retaining wall along Big Bend is functionally obsolete and crumbling. Removal of the existing wall will allow for modern upgrades to the site, widening of the narrow sidewalk along Big Bend Blvd., terracing and landscaping of the hillside and would provide disability access to the park. Stroller and wheel chair traffic currently must access the park via the same road that vehicular traffic uses. The parking lot is also crumbling, and resurfacing will create about 30 additional parking spaces.

Financial Implications: The parking lot improvements and the replacement of the retaining wall with the enhanced sidewalk and ingress to the park will reduce maintenance costs and potential liabilities. The City does anticipate an increase in maintenance costs for vegetation.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
Other Grants & Donations							
Bonds							
City Funding	\$35,043	\$270,000					\$305,043
Total	\$35,043	\$270,000					\$305,043



Project Location: Oak Knoll Park
2015.PK.1610.502



Project: North Central Parking Lot Purchase

Budget: \$900,000
Contractually Required

Project Department: Public Works

Account Number: 60X01006250000

Project Description: This project includes the purchase of a constructed parking lot along North Central Avenue.

Project Justification: The expansion of parking in this area will allow for the development of 120 new apartments and 13,000 square feet of retail at the southwest corner of Central Avenue and Maryland Avenue.

Financial Implications: The City will incur minimal ongoing operational costs related to this lot and will receive parking permit revenue from spaces in this lot. The City expects the revenue associated with the new apartments and retail to eventually exceed the costs of the purchase. In addition, the acquisition of the land will be an asset to the City.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding			\$900,000				\$900,000
Total			\$900,000				\$900,000



Project Location: 115 N Central



Project: Community Development Block Grant Sidewalks

Budget: \$135,000

100% Grant Funded

Project Department: Public Works

Account Number: 60X01006050000

Project Description: Each year, the City receives Community Development Block Grant (CDBG) funds, administered by the St. Louis County Office of Community Development. The stipulations of this funding require that it be used to help disadvantaged groups. Our current strategy is to replace curb ramps in areas where upcoming resurfacing projects are planned. The contract is directly between the county and the contractor.

Project Justification: Recent projects in Clayton have focused on upgrading curb ramps to Americans with Disabilities Act (ADA) standards with the addition of detectable warning surfaces to curb ramps. Previous years' projects have also included ADA improvements to bus stops, the purchase of wheelchair-accessible picnic tables, and the installation of electric door openers.

Financial Implications: This project will have a positive financial impact on the City of Clayton, as these ramps must be replaced with upcoming resurfacing projects, and the City would otherwise bear the full cost of these improvements. Ongoing maintenance costs will be minimal.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000
State & Local Grants							
Bonds							
City Funding							
Total	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000



Project Location: City-wide
20XX.PW.1401.041



Project: Chapman Plaza

Capital Improvement Project Summary

Budget: \$4,500,000
100% Donation Funded

Project Department: Parks & Recreation

Account Number: 60X16006530000

Project Description: This project consists of the beautification of the north end of Shaw Park. This includes the installation of a waterfall and landscape improvements in the interior of the park. The corner of Forsyth and Brentwood will be enhanced with a plaza area.

Project Justification: This project will create a seating plaza at the north end of Shaw Park at the corner of Forsyth and Brentwood. The plaza will include a fountain that will transition into a waterfall that cascades down the hillside into a separate pond/water feature.

Financial Implications: Along with the initial donation to fund the design and construction of Chapman Plaza, a \$2.5 million commitment was received from the Clayton Century Foundation to pay for the ongoing maintenance and operational costs of this project. Estimated to be \$100,000 to \$125,000 per year, this funding will ensure that the City will not incur additional annual costs associated with this project.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
Other Grants & Donations	\$1,073,978	\$3,426,022					\$4,500,000
Bonds							
City Funding							
Total	\$1,073,978	\$3,426,022					\$4,500,000



Project Location: Shaw Park
 2016.PK.1610.602



Project: Century Garden

Capital Improvement Project Summary

Budget: \$200,000
100% Donation Funded

Project Department: Parks & Recreation

Account Number: 60X16006530000

Project Description: The Century Garden will be a formal gathering space for visitors of Shaw Park. Located between the new multi-purpose facility with ice rink on the south and the existing outdoor pool on the north, this area will serve as a plaza that will include a sculpture, seating areas, shade trees, a central lawn, and a dramatic view into the park.

Project Justification: While completing the rink project, the change in orientation of the rink will necessitate the reconstruction of this garden area. The expansion of green space at this location will open up the view into the park. It will also enable the City to more prominently showcase James Surls' *Molecular Bloom with Single Flower*, the sculpture commissioned by the Clayton Century Foundation in honor of the City's Centennial.

Financial Implications: The City plans to work with the Clayton Century Foundation to secure private donations to cover the cost of this project. This project should have a small impact on the City's operational budget as the area is already being maintained by the City.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
Other Grants & Donations				\$200,000			\$200,000
Bonds							
City Funding							
Total				\$200,000			\$200,000



Project Location: Shaw Park
 2018.PK.1610.601



Project: Shaw Park Fields #5 and #6 Renovation

Budget: \$500,000

84% Grant Funded

Project Department: Parks & Recreation

Account Number: 60X16006530000

Project Description: Renovations to Shaw Park Ball Fields #5 and #6 include re-grading, re-sodding, upgrading the irrigation, and reconstruction of the infields. The fencing surrounding the fields and the backstops will also require replacement, as well as the lighting.

Project Justification: These fields were last renovated in 2006. Re-sodding and re-grading would be required in 2017 to keep the fields in playable condition and enhancements to the lighting system at these fields will allow for more efficient maintenance and energy conservation.

Financial Implications: Ongoing maintenance costs will include the costs of water for irrigation for the two fields and electricity for lights. However, more energy efficient lighting will be installed.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants		\$420,000					\$420,000
Bonds							
City Funding	\$20,000	\$60,000					\$80,000
Total	\$20,000	\$480,000					\$500,000



Project Location: Shaw Park
2016.PK.1610.602



Project: DeMun Park Playground Replacement

Budget: \$300,000

50% Donation Funded

Project Department: Parks & Recreation

Account Number: 60X16006470000

Project Description: This project consists of the replacement of the two playground units and surfacing at DeMun Park as well as site amenities and other park enhancements.

Project Justification: The two playground structures in DeMun Park were installed over 25 years ago. This is a heavily utilized playground for 2 to 5 year olds from the neighborhood, as well as surrounding communities. Replacement of both playground components will ensure the site meets all current safety standards so the patrons using it can enjoy many more years of safe play in DeMun Park.

Financial Implications: The City plans to work with the Clayton Century Foundation to secure private donations to offset the cost to the city. This project decreases maintenance costs in the first five to ten years as maintenance on the old equipment will no longer be required. Such maintenance would include painting, surfacing repairs and equipment repair. The ongoing maintenance cost on the new equipment will be minor.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
Other Grants & Donations		\$150,000					\$150,000
Bonds							
City Funding		\$150,000					\$150,000
Total		\$300,000					\$300,000



Project Location: DeMun Park
2017.PK.1610.201



Project: Residential Resurfacing 2017 – Various Subdivisions **Budget:** \$4,105,000
(See Below) **CIP Score:** 70

Project Department: Public Works

Account Number: 60X03006150000

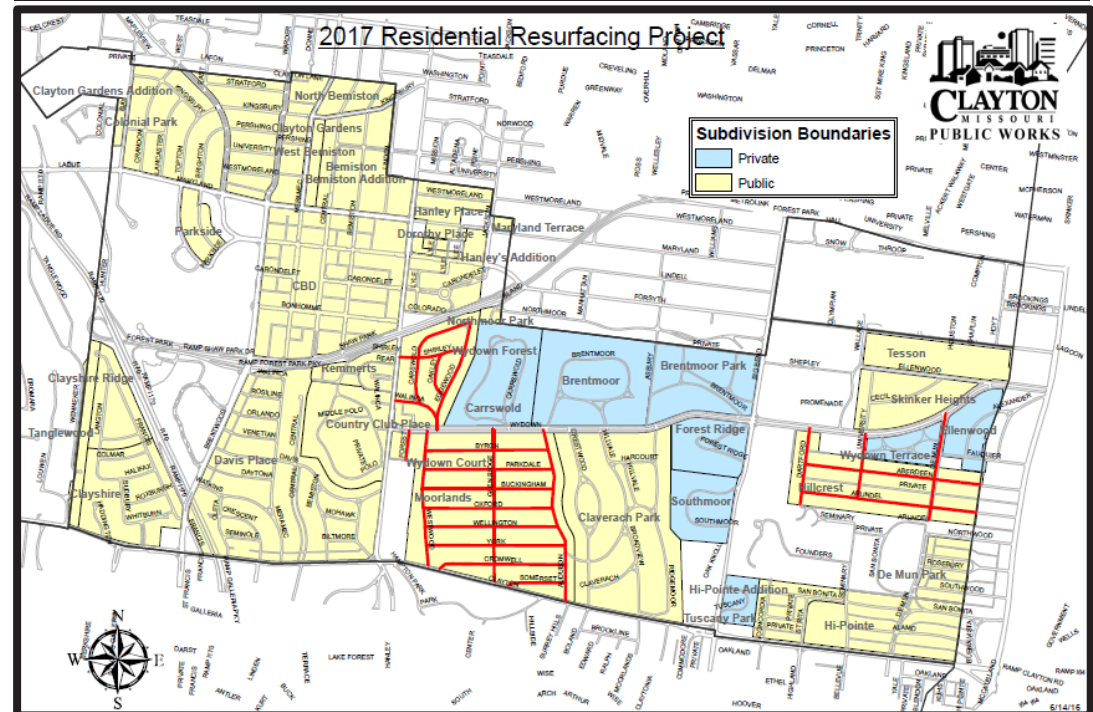
Project Description: This project consists of milling off and overlaying with 2 inches of asphalt, and bringing curb ramps into compliance with Americans with Disabilities Act (ADA) standards.

The streets in the Moorlands, Hillcrest and Wydown Forest Subdivisions will be resurfaced in FY 2017.

Project Justification: This project will improve the pavement condition of these subdivisions, which is a performance measurement attribute. This project is part of the City’s Pavement Management Program. Federal law requires that curb ramps be upgraded to ADA standards during resurfacing. In order to obtain a defined scope of work and construction costs associated with the project, an engineering consultant will be contracted to perform the design work for the ADA ramps in FY 2016.

Financial Implications: This project is funded by the 2014 General Obligation bonds. Resurfacing of these streets will reduce annual maintenance costs as those costs should be minimal in the first few years following construction.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants							
2014 GO Bonds	\$50,000	\$3,555,000	\$500,000				\$4,105,000
City Funding							
Total	\$50,000	\$3,555,000	\$500,000				\$4,105,000



Project Location: Moorlands, Hillcrest, and Wydown Forest Subdivisions
 BI.2017.PW.1401.010



Project: Maryland Avenue Resurfacing

Capital Improvement Project Summary

Budget: \$2,645,000

CIP Score: 70

Project Department: Public Works

Account Number: 60X01006150000, 60X03006150000

Project Description: This project consists of milling off and overlaying with 2 inches of asphalt, and bringing curb ramps into compliance with Americans with Disabilities Act (ADA) standards. The project will also remove the brickprint crosswalks and replace them with brick paver crosswalks. This project has been submitted for partial funding through a federal grant, and the East-West Gateway Council of Governments has recommended that the project be included in the annual Transportation Improvement Program.

Project Justification: This project will improve the pavement condition, which is a performance measurement attribute. This project is part of the Pavement Management Program.

Financial Implications: Maintenance of brickprint crosswalks has been an ongoing concern. The concrete paver system has a longer lifespan and will reduce long-term costs. Ongoing maintenance costs of the new surface will be minimal in the first few years following rehabilitation.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants				\$948,710			\$948,710
State & Local Grants							
2014 Bonds		\$185,000	\$25,000	\$1,486,290			\$1,696,290
City Funding							
Total		\$185,000	\$25,000	\$2,435,000			\$2,645,000



Project Location: Maryland Avenue
BI.2019.PW.1401.011



Project: Central Business District Street Resurfacing

Budget: \$2,995,000

CIP Score: 70

Project Department: Public Works

Account Number: 60X01006150000

Project Description: This project consists of milling off and overlaying of 2 inches of asphalt, and bringing curb ramps into compliance with Americans with Disabilities Act (ADA) standards. The design of the curb ramps will be completed in FY 2018. This project will be submitted for a federal grant.

Project Justification: This project will improve the pavement condition of the entire Central Business District, which is a performance measurement attribute. This project is part of the Pavement Management Program.

Financial Implications: Resurfacing of these streets will reduce annual maintenance costs as those costs should be minimal in the first few years following construction.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants					\$997,563		\$997,563
State & Local Grants							
Bonds							
City Funding			\$210,000	\$25,000	\$603,237	\$1,159,200	\$1,997,437
Total			\$210,000	\$25,000	\$1,600,800	\$1,159,200	\$2,995,000



Project Location: Central Business District
2019.PW.1401.010



Project: Sidewalk Replacement

Capital Improvement Project Summary

Budget: \$320,194

CIP Score: 68

Project Department: Public Works

Account Number: 60X01006050000

Project Description: This project consists of removal and replacement of sidewalks that have deteriorated, settled, or been lifted by tree roots, creating trip hazards.

Project Justification: An evaluation is performed each year to identify potential trip hazards. Temporary repairs are made by installing asphalt in order to prevent tripping. However, these patches are unsightly and the sidewalk slabs are ultimately replaced.

Financial Implications: Improvements to sidewalks have a positive impact on financial operations by reducing the risk of liability to the City related to pedestrian falls on deteriorated or uneven sidewalks. Ongoing maintenance costs should be minimal in the first few years following construction.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants							
2011 Bonds	\$50,194						\$50,194
City Funding	\$15,000	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$270,000
Total	\$65,194	\$55,000	\$50,000	\$50,000	\$50,000	\$50,000	\$320,194



Project Location: Public Right-of-Way, City-Wide
2016, 2017, 2018, 2019 & 2020.PW.1401.050



Project: Year-Round Multi-Use Facility (Ice Rink)

Budget: \$6,500,000

CIP Score: 54

Project Department: Parks & Recreation

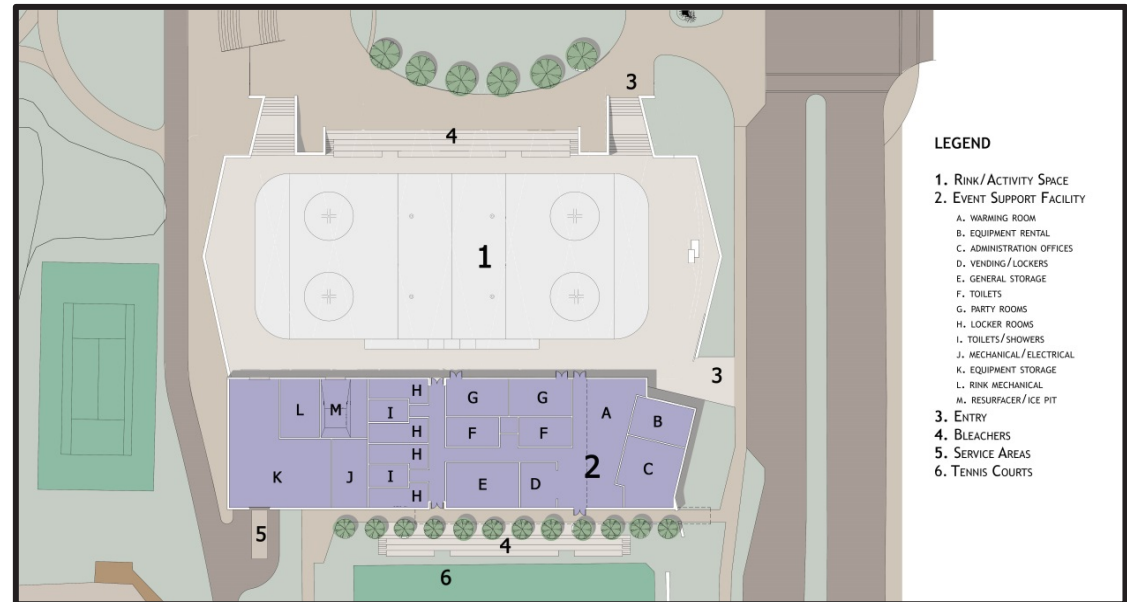
Account Number: 60X16006450000

Project Description: This project will include the construction of a year-round multi-use facility that will serve as an outdoor ice rink in the winter and a field/event space the remainder of the year. The building itself will service not only the needs of the skaters, but also field users, event attendees and tennis players.

Project Justification: The existing ice rink opened in 1961 and, while it has served the community well over these past 55 years, is long past the life expectancy for a facility of this type. The system that operates the rink needs to be replaced; the slab is subject to significant thawing due to cracking and the underlying system during the season; and the building itself has deteriorated, in particular in the rooms that service the ice-making equipment. This project will enable us to address the needs of the rink while expanding space available for field sports as well as special events, both of which are in need of additional space.

Financial Implications: The increase in operating costs will be offset by revenue generation, although we are anticipating an additional subsidy of approximately \$100,000 per year.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants			\$420,000	\$420,000			\$840,000
Proposed Bonds		\$500,000	\$2,580,000	\$2,580,000			\$5,660,000
City Funding							
Total		\$500,000	\$3,000,000	\$3,000,000			\$6,500,000



Project Location: Shaw Park
2017.PK.1604.601



Project: The Center of Clayton Renovations

Capital Improvement Project Summary

Budget: \$3,000,000

CIP Score: 53

Project Department: Parks & Recreation

Account Number: 60X16006010000

Project Description: This project will include upgrades to the mechanical and electrical systems of the Center of Clayton (the Center) as well as renovations to the building that will achieve the following three objectives:

- 1) Preservation of the facility;
- 2) Enhancement of the member experience; and
- 3) Energy conservation.

This budgeted amount represents 50% of the estimated renovation cost with the School District being responsible for the other half of the cost.

Project Justification: As the Center nears its twentieth year of operation, the mechanical systems such as the aquatic center air quality control unit are in need of replacement. These large systems have reached the end of their life expectancy and replacement and/or renovation will enable the Center to continue to handle its large volume of daily visitors. In addition to mechanical systems we will also evaluate other ways to enhance the member experience, such as improved locker rooms, the installation of a sauna and/or steam room, enhanced fitness equipment and other options. As these evaluations are made, energy conservation will also be considered.

Financial Implications: By investing in the Center, we will ensure that this asset continues to serve the community and, with a strong membership base, is able to continue to recover its operating costs through membership fees, rentals and programming.

Sources	Prior Years	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Total
Federal Grants							
State & Local Grants							
Proposed Bonds				\$1,750,000	\$1,250,000		\$3,000,000
City Funding							
Total				\$1,750,000	\$1,250,000		\$3,000,000



Project Location: The Center of Clayton



Capital Improvements Plan FY 2017 - 2021

Impact of Capital Investments on Operating Budget

The table below shows the estimated ongoing operating impact associated with projects included in the adopted Capital Improvements Plan. Annual operating and maintenance costs are incorporated into the General Fund operating budget as projects are completed. For some projects, ongoing costs are not noticeably different from current costs, and others result in lower costs.

Project Name	Revenue or Cost Category (Categories)	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Brentwood Boulevard Resurfacing	Commodities	\$0	\$0	\$0	\$250	\$275
Elevator Modernization - 10 S Brentwood	Contractual	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500
Lobby Changes - City Hall	No Impact	\$0	\$0	\$0	\$0	\$0
Oak Knoll Retaining Wall Removal & Parking Lot Improvements	Personnel, Contractual, Commodities	\$6,500	\$7,500	\$7,500	\$7,500	\$7,500
N Central Parking Lot Purchase	Revenue, Contractual	\$0	\$0	(\$6,000)	(\$6,000)	(\$6,000)
Community Development Block Grant Sidewalks	No Impact	\$0	\$0	\$0	\$0	\$0
Chapman Plaza	No Impact*	\$0	\$0	\$0	\$0	\$0
Century Garden	Personnel, Contractual, Commodities	\$0	\$0	\$4,000	\$4,000	\$4,000
Shaw Park Fields #5 & #6	Revenue, Personnel, Contractual, Commodities	\$27,000	\$21,000	\$27,000	\$27,000	\$27,000
DeMun Park Playground Replacement	Contractual, Commodities	\$0	\$200	\$4,000	\$4,000	\$4,000
Residential Resurfacing 2017: Moorlands, Hillcrest & Wydown Forest	Commodities	\$0	\$0	\$625	\$675	\$750
Maryland Avenue Resurfacing	Commodities	\$0	\$0	\$0	\$0	\$175
Central Business District Street Resurfacing	No Impact	\$0	\$0	\$0	\$0	\$0
Sidewalk Replacement	No Impact	\$0	\$0	\$0	\$0	\$0
Year-Round Multi-Use Facility (Ice Rink)	Revenue, Personnel, Contractual, Commodities	\$7,765	\$10,400	(\$15,000)	(\$7,000)	(\$2,000)
Center of Clayton Renovations - City Share	No Impact	\$0	\$0	\$0	\$0	\$0
Net Operating Budget - Expenditures (Revenue)		\$42,265	\$40,100	\$23,625	\$31,925	\$37,200

*The Clayton Century Foundation has committed to pay for the ongoing maintenance and operational costs of this project. While the project will result in additional personnel, contractual, and commodity expenditures, offsetting revenue will result in a net \$0 impact on the operating budget.



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 three (3) Special Obligation Bonds 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.

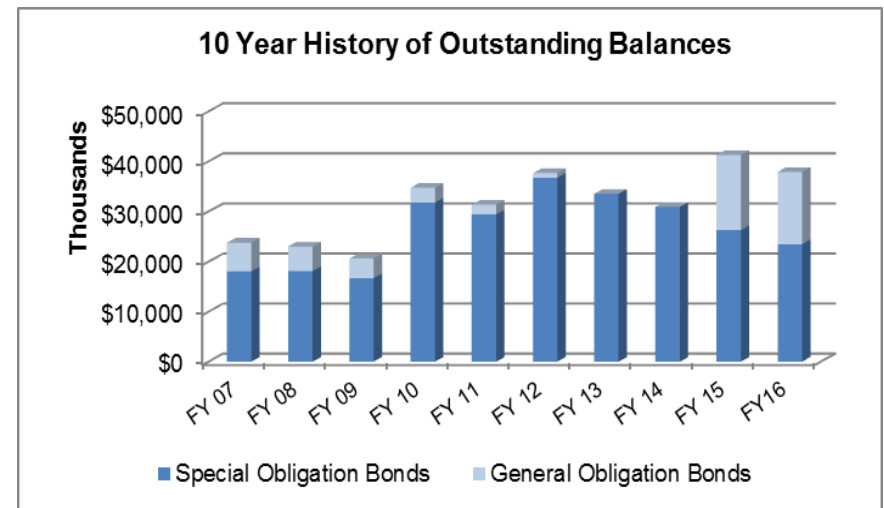
Bond Issue by Issuance Date Order	Total Outstanding Bonds	Fiscal Year Payoff Date
2014 General Obligation Bonds - \$15,000,000 issued in October 2014	\$14,450,000	FY 2034
2014 Special Obligation Refunding Bonds - \$6,735,000 issued in October 2014	\$3,880,000	FY 2019
2011 Special Obligation Bonds – \$9,845,000 issued in November 2011	\$8,235,000	FY 2032
2009A & B Special Obligation Taxable Build America Bonds – \$15,000,000 issued in November 2009	\$11,330,000	FY 2030
Total Outstanding Bonds as of 9/30/16	\$37,895,000	

The City's outstanding General Obligation debt as of September 30, 2016 is \$14,450,000.

Special Obligation Bonds

Special Obligation Bonds are payable as to both principal and interest 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, 2016 is \$23,445,000.





DEBT SERVICE DEBT REPAYMENT BY FUNDING SOURCE

Debt Repayment by Funding Source from FY 2017 to FY 2034							
-----Funding Sources-----							
Fiscal Year	Total Debt	General **	Property Tax *	Capital Improvement **	Federal Rebate ***	Special Assessment **	Interest
FY 2017	4,767,118	112,193	2,114,147	2,290,003	184,064	9,610	57,100
FY 2018	4,340,743	-	1,996,099	2,127,963	175,183	8,947	32,550
FY 2019	3,537,601	-	2,013,625	1,336,705	165,677	874	20,720
FY 2020	2,853,535	-	2,048,336	649,700	155,499	-	-
FY 2021	2,837,935	-	2,044,831	648,888	144,216	-	-
FY 2022	2,822,023	-	2,043,364	646,675	131,984	-	-
FY 2023	2,808,771	-	2,041,641	647,938	119,192	-	-
FY 2024	2,809,948	-	2,056,056	648,163	105,729	-	-
FY 2025	2,799,068	-	2,059,601	647,938	91,529	-	-
FY 2026	2,794,685	-	2,070,770	647,263	76,652	-	-
Future Years FY27-FY34	16,982,496	-	12,966,235	3,873,498	142,763	-	-
Grand Total	49,353,921	112,193	33,454,706	14,164,732	1,492,489	19,431	110,370

* Note: Property tax sources are from approval of the 2009 Special Obligation Bond and the 2014 General Obligation Bonds. A property tax was approved in 2010 by the residents of Clayton to support the debt service on the 2009 bonds related to the new Police Building. In 2014, a \$15 million bond proposal to improve neighborhood streets, alleys and street lights was approved by residents, supported by a property tax levy.

** Note: The debt payments for the Special Obligation Refunding Bonds, Series 2014 will be paid by transfers from the General Fund and Capital Improvement Fund and Special Assessments. Primary Capital Improvement Fund sources for debt payments are sales tax and St. Louis County Road & Bridge Tax.

*** Note: Due to federal sequestration effective March 1, 2013, the Federal Rebates to offset interest payments are based on a current reduction of 6.8% but may be subject to change in the future. The Capital Improvement Fund will fund the reduction as needed.



**DEBT SERVICE
DEBT REPAYMENT BY BOND ISSUE**

Debt Repayment by Bond Issue from FY 2017 to FY 2034					
Fiscal Year	BOND ISSUES				Totals
	2009 A&B	2011	2014 S.O.	2014 G.O.	
	Principal & Interest	Principal & Interest	Principal & Interest *	Principal & Interest	
FY 2017	1,224,268	651,413	1,897,800	993,638	4,767,118
FY 2018	1,217,043	647,863	1,473,600	1,002,238	4,340,743
FY 2019	1,202,901	649,163	680,050	1,005,488	3,537,601
FY 2020	1,191,698	649,700		1,012,138	2,853,535
FY 2021	1,182,110	648,888		1,006,938	2,837,935
FY 2022	1,164,610	646,675		1,010,738	2,822,023
FY 2023	1,150,396	647,938		1,010,438	2,808,771
FY 2024	1,134,123	648,163		1,027,663	2,809,948
FY 2025	1,120,593	647,938		1,030,538	2,799,068
FY 2026	1,099,984	647,263		1,047,438	2,794,685
Future Years FY27-FY34	4,217,655	3,873,498		8,891,343	16,982,496
Grand Total	\$15,905,379	\$10,358,499	\$4,051,450	\$19,038,594	49,353,921

* Note: The Special Obligation Refunding Bonds, Series 2014 were a refunding of the outstanding balances of the 2005A Special Obligation Bond and 2007 Special Obligation Bond issuances.



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 will pay 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 be paid off in FY 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 grant match include:

- Brentwood Blvd
- Maryland Ave

2014 General Obligation Bonds – Street Lighting, Alleys and Neighborhood Streets - \$15,000,000

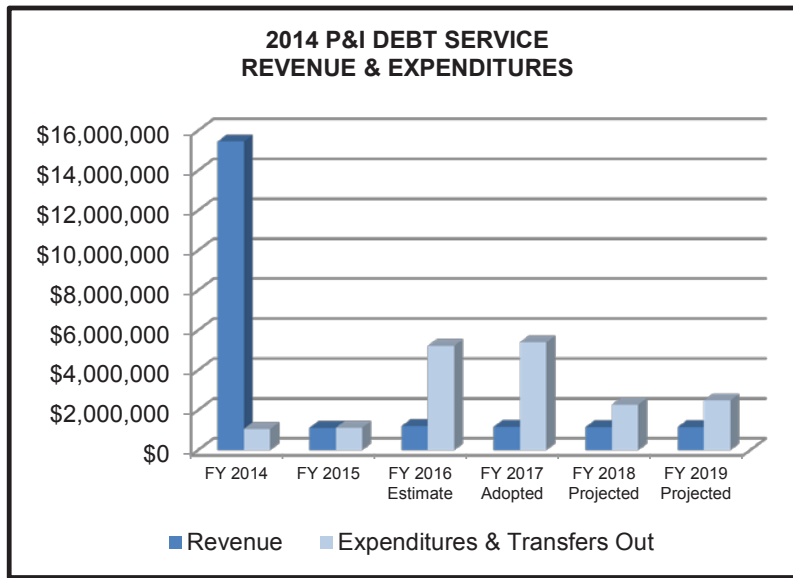
Interest rate range: 2.0% to 3.25%

	Principal	Interest	Total Debt Service
FY 2017	560,000	433,638	993,638
FY 2018	580,000	422,238	1,002,238
FY 2019	595,000	410,488	1,005,488
FY 2020	620,000	392,138	1,012,138
FY 2021	640,000	366,938	1,006,938
FY 2022	670,000	340,738	1,010,738
FY 2023	690,000	320,438	1,010,438
FY 2024	725,000	302,663	1,027,663
FY 2025	750,000	280,538	1,030,538
FY 2026	790,000	257,438	1,047,438
FY 2027-2034	7,830,000	1,061,344	8,891,344
Outstanding Principal Balance at 9/30/16:			\$14,450,000



2014 GENERAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 55	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$0	\$14,388,652	\$14,385,157	\$10,363,830	\$6,134,273	\$5,006,680
Revenue	<u>15,457,173</u>	<u>1,124,855</u>	<u>1,210,640</u>	<u>1,172,581</u>	<u>1,159,632</u>	<u>1,159,966</u>
Expenditures	83,676	424,041	996,738	997,138	1,005,738	1,012,488
Transfers Out	984,845	704,309	4,235,229	4,405,000	1,281,487	1,486,290
Expenditures & Transfers Out	<u>1,068,521</u>	<u>1,128,350</u>	<u>5,231,967</u>	<u>5,402,138</u>	<u>2,287,225</u>	<u>2,498,778</u>
Surplus (Deficit)	14,388,652	(3,495)	(4,021,327)	(4,229,557)	(1,127,593)	(1,338,812)
Ending Fund Balance	\$14,388,652	\$14,385,157	\$10,363,830	\$6,134,273	\$5,006,680	\$3,667,868
% Fund Balance to Expenditures	-	1275%	198%	114%	219%	147%



The City issued General Obligation Bonds totaling \$15,000,000 in October 2014. This bond provides the 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.



2014 GENERAL OBLIGATION BOND ISSUE

55R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
PROPERTY TAX										
1010000 REAL PROPERTY TAX - CURRENT	\$0	\$936,274	\$979,323	\$979,323	\$1,008,844	\$1,013,888	4%	0%	\$1,024,027	\$1,034,267
1030000 PERS. PROP. TAX - CURRENT	0	94,580	99,227	99,227	100,960	101,465	2%	1%	102,479	103,504
1040000 PERS. PROP. TAX - DELINQUENT	0	0	0	0	146	998	100%	584%	1,796	2,695
TOTAL PROPERTY TAX	0	1,030,854	1,078,550	1,078,550	1,109,950	1,116,351	4%	1%	1,128,302	1,140,466
MISCELLANEOUS										
7100000 INTEREST INCOME	0	94,001	72,000	72,000	100,690	56,230	-22%	-44%	31,330	19,500
7200000 BOND PROCEEDS	15,000,000	0	0	0	0	0	0%	0%	0	0
7210000 BOND PREMIUM 2014 G.O. BONDS	457,173	0	0	0	0	0	0%	0%	0	0
TOTAL MISCELLANEOUS	15,457,173	94,001	72,000	72,000	100,690	56,230	-22%	-44%	31,330	19,500
TOTAL REVENUE	\$15,457,173	\$1,124,855	\$1,150,550	\$1,150,550	\$1,210,640	\$1,172,581	2%	-3%	\$1,159,632	\$1,159,966

55X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$0	\$318	\$3,000	\$3,000	\$2,000	\$3,500	17%	75%	\$3,500	\$7,000
8030000 BOND ISSUANCE COSTS	83,676	1,000	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	83,676	1,318	3,000	3,000	2,000	3,500	17%	75%	3,500	7,000
DEBT										
8080000 PRINCIPAL PAYMENT	0	0	550,000	550,000	550,000	560,000	2%	2%	580,000	595,000
8090000 INTEREST EXPENSE	0	422,723	444,738	444,738	444,738	433,638	-2%	-2%	422,238	410,488
TOTAL DEBT	0	422,723	994,738	994,738	994,738	993,638	0%	0%	1,002,238	1,005,488
TOTAL EXPENDITURES	83,676	424,041	997,738	997,738	996,738	997,138	0%	0%	1,005,738	1,012,488
TRANSFERS OUT										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	984,845	704,309	5,112,636	6,539,804	4,235,229	4,405,000	-14%	4%	1,281,487	1,486,290
TOTAL TRANSFERS OUT	984,845	704,309	5,112,636	6,539,804	4,235,229	4,405,000	-14%	4%	1,281,487	1,486,290
TOTAL EXPENDITURES & TRANSFERS OUT	\$1,068,521	\$1,128,350	\$6,110,374	\$7,537,542	\$5,231,967	\$5,402,138	-12%	3%	\$2,287,225	\$2,498,778



2014 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

This bond serves to refinance the 2007 Special Obligation Bond and the 2005A Series Special Obligation Bond. Savings as the result of this refunding totaled \$438,000, net of issuance costs. This bond issue is scheduled to be paid off in FY 2019.

2007 Series

The 2007 Series, originally issued for \$9.5 million, was used to refinance the 2002 bond issue which was for a new Fire Station and significant renovation to City Hall and the Shaw Park Aquatic Center.

2005A Series

The 2005A Series, originally issued for \$12,165,000, was used to refinance the 1997 and 1998A Bond Issues which were for the following purposes: joint use recreation center; ice rink and tennis court renovations; purchase of fifty (50) parking spaces in a garage constructed by St. Louis County; and infrastructure improvements in two private neighborhoods.

2014 Special Obligation Bond – Refunding – \$6,735,000

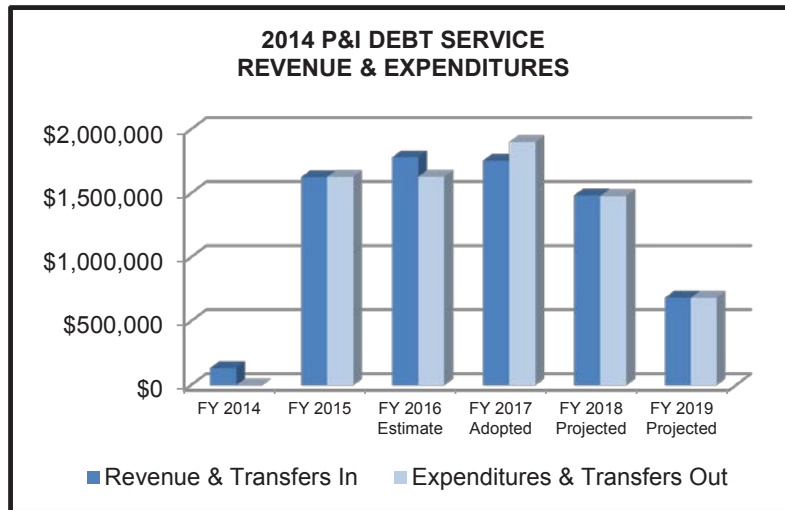
Interest rate range: 3.0% to 4.0%

	Principal	Interest	Total Debt Service
FY 2017	1,785,000	112,800	1,897,800
FY 2018	1,425,000	48,600	1,473,600
FY 2019	670,000	10,050	680,050
Outstanding Principal Balance at 9/30/16:			\$3,880,000



2014 SPECIAL OBLIGATION REFUNDING BOND ISSUE Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 56	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	(\$286)	\$9,360	\$7,773	\$159,650	\$15,242	\$20,189
Revenue	134,700	12,559	18,790	9,609	8,947	874
Transfers In	0	1,614,966	1,763,587	1,747,283	1,476,600	684,042
Revenue & Transfers In	134,700	1,627,525	1,782,377	1,756,892	1,485,547	684,916
Expenditures	125,054	1,629,112	1,630,500	1,901,300	1,480,600	683,550
Surplus (Deficit)	9,646	(1,587)	151,877	(144,408)	4,947	1,366
Ending Fund Balance	\$9,360	\$7,773	\$159,650	\$15,242	\$20,189	\$21,555
% Fund Balance to Expenditures & Transfers Out	7%	0%	10%	1%	1%	3%



The City issued special obligation refunding bonds totaling \$6,735,000 in October 2014. This bond refinanced the 2007 and 2005 A Series Special Obligation Bonds. Savings as a result of this refunding totaled \$438,000, net of issuance costs. The debt service payments are supported by transfers from the General Fund and Capital Improvement Fund.



2014 SPECIAL OBLIGATION REFUNDING BOND ISSUE

56R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE										
7200000 BOND PROCEEDS	\$134,700	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	0	3,205	2,502	2,502	9,971	1,668	-33%	-83%	1,648	657
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	0	7,006	7,006	7,006	7,006	7,006	0%	0%	6,815	173
7230010 ASSESS. INC. INTEREST SOUTHMOOR	0	892	725	725	721	207	-71%	-71%	120	35
7230020 ASSESS. INC. INTEREST WYDOWN	0	1,456	1,092	1,092	1,092	728	-33%	-33%	364	9
TOTAL REVENUE	134,700	12,559	11,325	11,325	18,790	9,609	-15%	-49%	8,947	874
TRANSFERS IN										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	0	1,535,484	1,403,500	1,403,500	1,403,501	1,635,090	17%	17%	1,476,600	684,042
9260000 TRANSFER FROM GENERAL FUND	0	79,482	215,675	215,675	215,675	112,193	-48%	-48%	0	0
9280000 TRANSFER FROM 2005 B SPECIAL OBLIG. BOND	0	0	142,059	142,059	144,411	0	-100%	-100%	0	0
TOTAL TRANSFERS IN	0	1,614,966	1,761,234	1,761,234	1,763,587	1,747,283	-1%	-1%	1,476,600	684,042
TOTAL REVENUE & TRANSFERS IN	\$134,700	\$1,627,525	\$1,772,559	\$1,772,559	\$1,782,377	\$1,756,892	-1%	-1%	\$1,485,547	\$684,916

56X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$0	\$3,043	\$3,000	\$3,000	\$3,000	\$3,500	17%	17%	\$7,000	\$3,500
8030000 BOND ISSUANCE COSTS	58,009	2,523	0	0	0	0	0%	0%	0	0
8990000 TRANSFER TO TRUSTEE	67,045	0	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	125,054	5,566	3,000	3,000	3,000	3,500	17%	17%	7,000	3,500
DEBT										
8080000 PRINCIPAL PAYMENT	0	1,405,000	1,450,000	1,450,000	1,450,000	1,785,000	23%	23%	1,425,000	670,000
8090000 INTEREST EXPENSE	0	218,546	177,500	177,500	177,500	112,800	-36%	-36%	48,600	10,050
TOTAL DEBT	0	1,623,546	1,627,500	1,627,500	1,627,500	1,897,800	17%	17%	1,473,600	680,050
TOTAL EXPENDITURES	\$125,054	\$1,629,112	\$1,630,500	\$1,630,500	\$1,630,500	\$1,901,300	17%	17%	\$1,480,600	\$683,550



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. The debt was issued to pay for \$5 million of 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 pay the grant match for the following capital improvements: traffic signals and signage; street lighting; street resurfacing, curbs and sidewalks; municipal garage roof replacement; Shaw Park tennis court renovation; Shaw Park Ice Rink and Shaw Park Aquatic Center improvements; historic Hanley House improvements; Shaw Park ball field improvements; and a walking trail in Shaw Park.

This bond issue is scheduled to be paid off in FY 2032.

2011 Special Obligation Bond – Police Facility and Other Capital Projects - \$9,845,000

Interest rate range: 2.0% to 3.25%

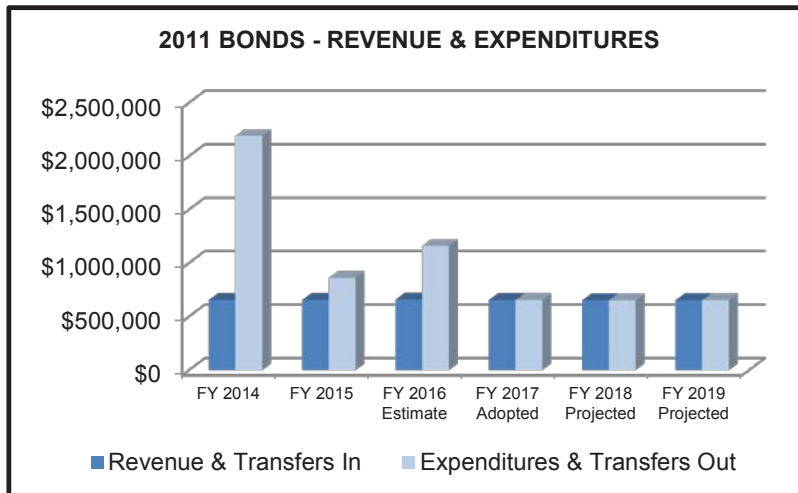
	Principal	Interest	Total Debt Service
FY 2017	425,000	226,413	651,413
FY 2018	430,000	217,863	647,863
FY 2019	440,000	209,163	649,163
FY 2020	450,000	199,700	649,700
FY 2021	460,000	188,888	648,888
FY 2022	470,000	176,675	646,675
FY 2023	485,000	162,938	647,938
FY 2024	500,000	148,163	648,163
FY 2025	515,000	132,938	647,938
FY 2026	530,000	117,263	647,263
FY 2027-2032	3,530,000	343,498	3,873,498

Outstanding Principal Balance at 9/30/16: \$8,235,000



2011 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 59	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$2,247,832	\$712,921	\$507,576	\$5,089	\$5,089	\$5,089
Revenue	4,389	1,614	165	0	0	0
Transfers In	650,563	653,062	658,035	654,913	651,363	652,663
Revenue & Transfers In	654,952	654,676	658,200	654,913	651,363	652,663
Expenditures	654,245	653,062	653,313	654,913	651,363	652,663
Transfers Out	1,535,618	206,959	507,374	0	0	0
Expenditures & Transfers Out	2,189,863	860,021	1,160,687	654,913	651,363	652,663
Surplus (Deficit)	(1,534,911)	(205,345)	(502,487)	0	0	0
Ending Fund Balance	\$712,921	\$507,576	\$5,089	\$5,089	\$5,089	\$5,089
% Fund Balance to Expenditures & Transfers Out	0%	59%	0%	1%	1%	1%



This fund pays for the special obligation debt issued for the construction or renovation of the following: Shaw Park Tennis Center, curb and sidewalk programs, street lighting, traffic signal and signage improvements, general street resurfacing, facility improvements, police building improvements, ice rink projects, Shaw Park projects, Oak Knoll Park, Shaw Park Aquatic Center, ballfields, Hanley House, and Hanley Park. All bond proceeds were spent as of FY 2016.



2011 SPECIAL OBLIGATION BOND ISSUE

59R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$4,389	\$1,614	\$0	\$0	\$165	\$0	0%	-100%	\$0	\$0
TOTAL REVENUE	4,389	1,614	0	0	165	0	0%	-100%	0	0
TRANSFERS IN										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	650,563	653,062	658,035	658,035	658,035	654,913	0%	0%	651,363	652,663
TOTAL TRANSFERS IN	650,563	653,062	658,035	658,035	658,035	654,913	0%	0%	651,363	652,663
TOTAL REVENUE & TRANSFERS IN	\$654,952	\$654,676	\$658,035	\$658,035	\$658,200	\$654,913	0%	0%	\$651,363	\$652,663

59X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$3,083	\$0	\$5,500	\$5,500	\$3,500	\$3,500	-36%	0%	\$3,500	\$3,500
TOTAL CONTRACTUAL SERVICES	3,083	0	5,500	5,500	3,500	3,500	-36%	0%	3,500	3,500
DEBT										
8080000 PRINCIPAL PAYMENT	400,000	410,000	415,000	415,000	415,000	425,000	2%	2%	430,000	440,000
8090000 INTEREST EXPENSE	251,162	243,062	234,813	234,813	234,813	226,413	-4%	-4%	217,863	209,163
TOTAL DEBT	651,162	653,062	649,813	649,813	649,813	651,413	0%	0%	647,863	649,163
TOTAL EXPENDITURES	654,245	653,062	655,313	655,313	653,313	654,913	0%	0%	651,363	652,663
TRANSFERS OUT										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	1,535,618	206,959	140,000	500,000	507,374	0	-100%	-100%	0	0
TOTAL TRANSFERS OUT	1,535,618	206,959	140,000	500,000	507,374	0	-100%	-100%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$2,189,863	\$860,021	\$795,313	\$1,155,313	\$1,160,687	\$654,913	-18%	-44%	\$651,363	\$652,663



2009 BUILD AMERICA BOND ISSUE DEBT SERVICE FUND

The \$15,000,000 Build America Taxable Bonds were sold in November 2009 in two series: Series A - \$6,420,000 and Series B - \$8,580,000. The bonds were issued to purchase and renovate the Clayton Police facility. The Series A bond issue matures in FY 2020 and the Series B matures in 2030. The City received resident approval in August 2010 to levy a general property tax to pay for the debt service starting in FY 2014, coinciding with the expiration of a general obligation bond issue. During FY 2012 and FY 2013, the General Fund supported the debt payments on these bonds until the new levy went into effect.

Build America Bonds are taxable bonds for which the Federal Government will rebate 35% of the interest the City will pay. However, beginning in FY 2013 the Federal Government began withholding a portion of the interest rebate due to sequestration. The current percentage of interest rebate sequestered is 6.8%, and this amount is subject to change.

2009 Build America Bonds - Police Facility - \$15,000,000

Combined Series A and B

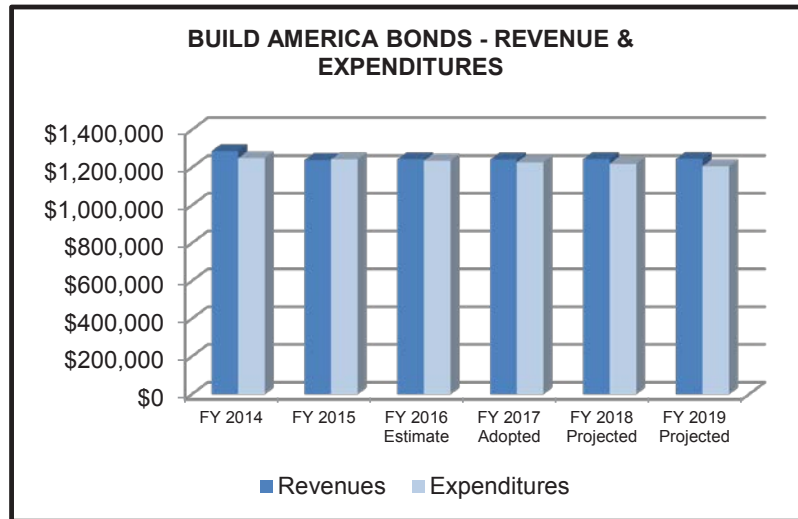
Series A interest rate range: 1.0% to 4.5%
Series B interest rate range: 5.0% to 5.75%

	Principal	Interest	Rebate	Net Debt Service
FY 2017	660,000	564,268	(183,064)	1,041,204
FY 2018	680,000	537,043	(175,183)	1,041,860
FY 2019	695,000	507,901	(165,677)	1,037,224
FY 2020	715,000	476,698	(155,499)	1,036,199
FY 2021	740,000	442,110	(144,216)	1,037,894
FY 2022	760,000	404,610	(131,984)	1,032,626
FY 2023	785,000	365,396	(119,192)	1,031,204
FY 2024	810,000	324,123	(105,729)	1,028,394
FY 2025	840,000	280,593	(91,529)	1,029,064
FY 2026	865,000	234,984	(76,652)	1,023,332
FY 2026-2030	3,780,000	437,655	(142,763)	4,074,892
Outstanding Principal Balance at 9/30/16:				\$11,330,000



2009 BUILD AMERICA BOND ISSUE Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 91	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$522	\$37,965	\$34,103	\$41,288	\$55,751	\$79,485
Revenue	1,287,231	1,239,563	1,243,763	1,242,231	1,244,277	1,245,444
Expenditures	1,249,788	1,243,425	1,236,578	1,227,768	1,220,543	1,206,401
Surplus (Deficit)	37,443	(3,862)	7,185	14,463	23,734	39,043
Ending Fund Balance	\$37,965	\$34,103	\$41,288	\$55,751	\$79,485	\$118,528
% Fund Balance to Expenditures	3%	3%	3%	5%	7%	10%



This fund pays for the debt related to bonds issued for the new police facility. The Build America Bonds offered the bond holders a higher taxable interest rate on their investment, while the federal government provides the City a rebate to off-set the higher interest costs. A property tax levy approved by voters in 2010 began in FY 2014 to support the debt service on these bonds. This new levy coincided with a reduction in property tax levy due to the retirement of the 2009 General Obligation Bonds.



2009 BUILD AMERICA BOND ISSUE

91R0000 REVENUE	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
PROPERTY TAX										
1010000 REAL PROPERTY TAX - CURRENT	\$979,281	\$966,075	\$1,015,000	\$1,015,000	\$956,950	\$961,735	-5%	1%	\$971,352	\$981,066
1020000 REAL PROP. TAX - DELINQUENT	11,915	-19,173	14,000	14,000	0	0	-100%	0%	0	0
1030000 PERSONAL PROP. TAX - CURRENT	91,058	93,813	107,600	107,600	94,032	94,972	-12%	1%	95,922	96,881
1040000 PERSONAL PROP. TAX - DELINQUENT	440	589	600	600	574	600	0%	5%	600	600
TOTAL PROPERTY TAX	1,082,694	1,041,304	1,137,200	1,137,200	1,051,556	1,057,307	-7%	1%	1,067,874	1,078,547
MISCELLANEOUS										
7100000 INTEREST INCOME	15	44	1,600	1,600	50	860	-46%	1620%	1,220	1,220
7300000 FEDERAL REBATE	204,522	198,215	191,126	191,126	192,157	184,064	-4%	-4%	175,183	165,677
TOTAL MISCELLANEOUS	204,537	198,259	192,726	192,726	192,207	184,924	-4%	-4%	176,403	166,897
TOTAL REVENUE	\$1,287,231	\$1,239,563	\$1,329,926	\$1,329,926	\$1,243,763	\$1,242,231	-7%	0%	\$1,244,277	\$1,245,444

91X0000 EXPENDITURES	FY 2014 ACTUAL	FY 2015 ACTUAL	FY 2016 BUDGET	FY 2016 AMENDED	FY 2016 ESTIMATED	FY 2017 ADOPTED	% 2017 TO 2016 BUDGET	% 2017 TO 2016 EST.	FY 2018 PROJECTED	FY 2019 PROJECTED
CONTRACTUAL SERVICES										
2010000 PROFESSIONAL SERVICES	\$100	\$2,500	\$3,000	\$3,000	\$2,500	\$3,500	17%	40%	\$3,500	\$3,500
TOTAL CONTRACTUAL SERVICES	100	2,500	3,000	3,000	2,500	3,500	17%	40%	3,500	3,500
DEBT										
8080000 PRINCIPAL PAYMENT	620,000	630,000	645,000	645,000	645,000	660,000	2%	2%	680,000	695,000
8090000 INTEREST EXPENSE	629,688	610,925	589,078	589,078	589,078	564,268	-4%	-4%	537,043	507,901
TOTAL DEBT	1,249,688	1,240,925	1,234,078	1,234,078	1,234,078	1,224,268	-1%	-1%	1,217,043	1,202,901
TOTAL EXPENDITURES	\$1,249,788	\$1,243,425	\$1,237,078	\$1,237,078	\$1,236,578	\$1,227,768	-1%	-1%	\$1,220,543	\$1,206,401



2007 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

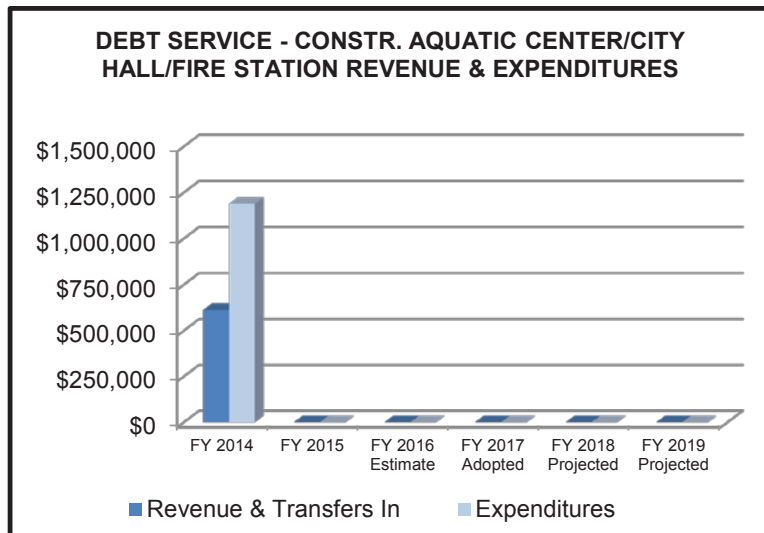
This fund serviced debt for the 2007 Special Obligation Bonds to pay for the majority of the construction costs associated with the renovation of the Shaw Park Aquatic Center, City Hall and the Fire Station. A Special Obligation bond issue totaling \$8,175,000 was issued in October 2007 to refund the outstanding balance of the 2002 bonds. A portion of the bonds matured in FY 2013.

This bond issue, along with the 2005A Series, was refunded with the 2014 Special Obligation Bonds.



2007 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 79	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$576,678	\$0	\$0	\$0	\$0	\$0
Revenue	3,177	0	0	0	0	0
Transfers In	609,342	0	0	0	0	0
Revenue & Transfers In	612,519	0	0	0	0	0
Expenditures	1,189,197	0	0	0	0	0
Surplus (Deficit)	(576,678)	0	0	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	-	-	-	-	-



This debt was issued for a new Fire Station and significant renovation of City Hall and the Shaw Park Aquatic Center. This bond was issued in 2002 for \$9.5 million with a balloon payment due in 2007 (FY 2008). In 2007, a traditional Special Obligation Bond was issued to pay off the balance of the 2002 bond issue and was scheduled to mature in FY 2019. However, in FY 2014 this bond issue was refunded with the 2014 Special Obligation Refunding Bond. Debt service requirements were supported by the Capital Improvement Fund.



2007 SPECIAL OBLIGATION BOND ISSUE

79R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$3,177	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
TOTAL REVENUE	3,177	0	0	0	0	0	0%	0%	0	0
TRANSFERS IN										
9290000 TRANSFER FROM CAPITAL IMPROV. FUND	609,342	0	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	609,342	0	0	0	0	0	0%	0%	0	0
TOTAL REVENUE & TRANSFERS IN	\$612,519	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0

79X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$572	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
8990000 TRANSFER TO TRUSTEE	571,000	0	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	571,572	0	0	0	0	0	0%	0%	0	0
DEBT										
8080000 PRINCIPAL PAYMENT	480,000	0	0	0	0	0	0%	0%	0	0
8090000 INTEREST EXPENSE	137,625	0	0	0	0	0	0%	0%	0	0
TOTAL DEBT	617,625	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	\$1,189,197	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0



2005A SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

In fiscal year 1998, the City issued debt in two separate bond issues for the following purposes: joint use recreation center, ice rink and tennis court renovations; and two neighborhood improvement districts. This fund represents all debt service activity for these two bond issues.

1997 Series

The 1997 Series for \$9,175,000 was used for construction of a multipurpose recreation center in cooperation with the Clayton School District and reconstruction of the Shaw Park Ice Rink and Shaw Park Tennis Courts.

1998A Series

The 1998A Series for \$5,875,000 was used for the following:

1. \$4,135,000 allocated for the City's recreational projects above.
2. \$625,000 for the purchase of 50 parking spaces in a garage constructed by St. Louis County.
3. \$1,025,000 for financing infrastructure improvements on private streets in the Wydown Terrace and Southmoor subdivisions. All costs of the improvements to be borne by the property owners.

2005A Series

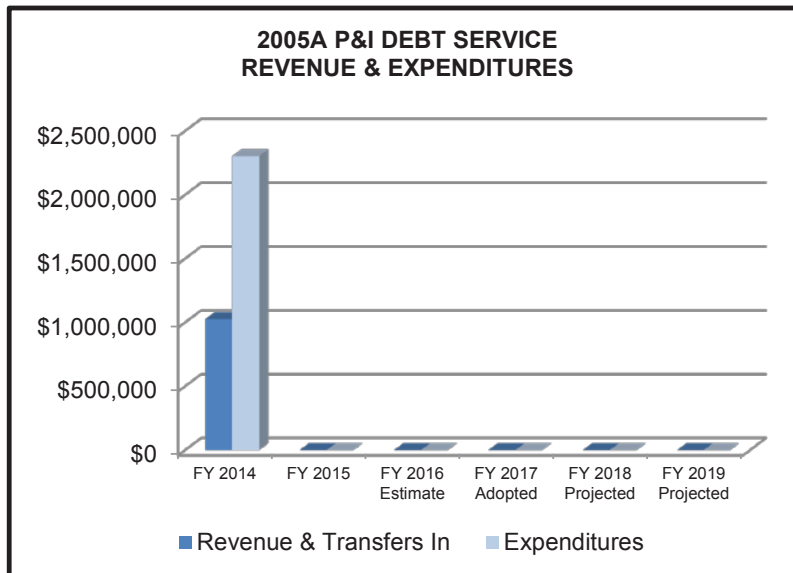
The 2005A Series for \$12,165,000 was used to refinance the 1997 and 1998A Bond Issues.

This bond issue, along with the 2007 Bonds, was refunded with the 2014 Special Obligation Bonds.



2005A SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2014 - FY 2019

Fund 57	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$1,277,403	\$0	\$0	\$0	\$0	\$0
Revenue	32,846	0	0	0	0	0
Transfers In	993,392	0	0	0	0	0
Revenue & Transfers In	1,026,238	0	0	0	0	0
Expenditures	2,303,641	0	0	0	0	0
Surplus (Deficit)	(1,277,403)	0	0	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	-	-	-	-	-



This fund paid for the debt issued in 1997 and 1998 for a joint use recreation center (Center of Clayton), street improvements, and neighborhood improvements. The Series A issue was originally scheduled to mature in 2017 but was refunded with the 2014 Special Obligation Refunding Bond. Debt service requirements were supported by special assessments, the Capital Improvement Fund, and the General Operating Fund.



2005A SPECIAL OBLIGATION BOND ISSUE

57R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$7,433	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	3,337	0	0	0	0	0	0%	0%	0	0
7220020 ASSESS. INC. PRINCIPAL WYDOWN	18,829	0	0	0	0	0	0%	0%	0	0
7230010 ASSESS. INC. INTEREST SOUTHMOOR	1,065	0	0	0	0	0	0%	0%	0	0
7230020 ASSESS. INC. INTEREST WYDOWN	2,182	0	0	0	0	0	0%	0%	0	0
TOTAL REVENUE	32,846	0	0	0	0	0	0%	0%	0	0
TRANSFERS IN										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	920,000	0	0	0	0	0	0%	0%	0	0
9260000 TRANSFER FROM GENERAL FUND	73,392	0	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	993,392	0	0	0	0	0	0%	0%	0	0
TOTAL REVENUE & TRANSFERS IN	\$1,026,238	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0

57X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$901	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
8990000 TRANSFER TO TRUSTEE	1,216,500	0	0	0	0	0	0%	0%	0	0
TOTAL CONTRACTUAL SERVICES	1,217,401	0	0	0	0	0	0%	0%	0	0
DEBT										
8080000 PRINCIPAL PAYMENT	860,000	0	0	0	0	0	0%	0%	0	0
8090000 INTEREST EXPENSE	226,240	0	0	0	0	0	0%	0%	0	0
TOTAL DEBT	1,086,240	0	0	0	0	0	0%	0%	0	0
TOTAL EXPENDITURES	\$2,303,641	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0



2005 B SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

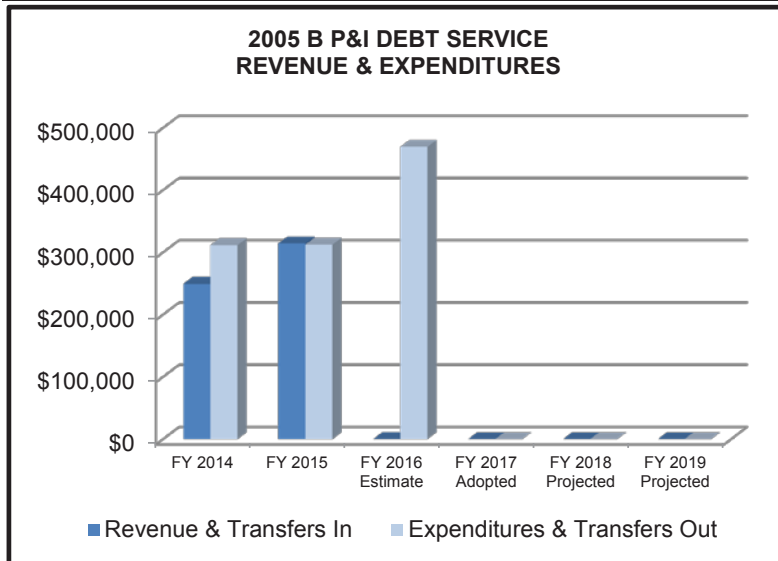
In FY 1998, the City issued 1998B Series debt for the construction of a 530-space parking garage located on Bonhomme Boulevard in the amount of \$3,315,000. This was later refinanced by the 2005B Series Special Obligation Bond for \$2,655,000.

The 2005B bond issue matured in FY 2016.



**2005 B SPECIAL OBLIGATION BOND ISSUE
Summary of Revenue and Expenditures
FY 2014 - FY 2019**

Fund 58	Actual FY 2014	Actual FY 2015	Estimate FY 2016	Adopted FY 2017	Projected FY 2018	Projected FY 2019
Beginning Fund Balance	\$529,752	\$467,548	\$469,400	\$0	\$0	\$0
Revenue	2,130	2,117	150	0	0	0
Transfers In	247,393	312,310	0	0	0	0
Revenue & Transfers In	249,523	314,427	150	0	0	0
Expenditures	311,727	312,575	325,139	0	0	0
Transfers Out	0	0	144,411	0	0	0
Expenditures & Transfers Out	311,727	312,575	469,550	0	0	0
Surplus (Deficit)	(62,204)	1,852	(469,400)	0	0	0
Ending Fund Balance	\$467,548	\$469,400	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures & Transfers Out	150%	150%	0%	-	-	-



This fund paid for the debt issued in 1998 for the Bonhomme Garage. A cash reserve balance was used for the final payment of the Series B issue in FY 2016 and the remaining fund balance was transferred to the 2014 Special Obligation Refunding Bond fund.



2005B SPECIAL OBLIGATION BOND ISSUE

58R0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
REVENUE										
7100000 INTEREST INCOME	\$2,130	\$2,117	\$150	\$150	\$150	\$0	-100%	-100%	\$0	\$0
TOTAL REVENUE	2,130	2,117	150	150	150	0	-100%	-100%	0	0
TRANSFERS IN										
9260000 TRANSFER FROM GENERAL FUND	247,393	312,310	0	0	0	0	0%	0%	0	0
TOTAL TRANSFERS IN	247,393	312,310	0	0	0	0	0%	0%	0	0
TOTAL REVENUE & TRANSFERS IN	\$249,523	\$314,427	\$150	\$150	\$150	\$0	-100%	-100%	\$0	\$0

58X0000	FY 2014	FY 2015	FY 2016	FY 2016	FY 2016	FY 2017	% 2017 TO	% 2017 TO	FY 2018	FY 2019
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2016 BUDGET	2016 EST.	PROJECTED	PROJECTED
CONTRACTUAL SERVICES										
2700000 PROFESSIONAL SERVICES	\$716	\$265	\$3,000	\$3,000	\$2,500	\$0	-100%	-100%	\$0	\$0
TOTAL CONTRACTUAL SERVICES	716	265	3,000	3,000	2,500	0	-100%	-100%	0	0
DEBT										
8080000 PRINCIPAL PAYMENT	275,000	290,000	315,000	315,000	315,000	0	-100%	-100%	0	0
8090000 INTEREST EXPENSE	36,011	22,310	7,639	7,639	7,639	0	-100%	-100%	0	0
TOTAL DEBT	311,011	312,310	322,639	322,639	322,639	0	-100%	-100%	0	0
TOTAL EXPENDITURES	311,727	312,575	325,639	325,639	325,139	0	-100%	-100%	0	0
TRANSFERS OUT										
9220000 TRANSFER TO FUND 56	0	0	142,059	142,059	144,411	0	-100%	-100%	0	0
TOTAL TRANSFERS OUT	0	0	142,059	142,059	144,411	0	-100%	-100%	0	0
TOTAL EXPENDITURES & TRANSFERS OUT	\$311,727	\$312,575	\$467,698	\$467,698	\$469,550	\$0	-100%	-100%	\$0	\$0

SUMMARY OF FINANCIAL POLICIES

Written and adopted financial policies have many benefits, such as assisting the Mayor, Board of Aldermen, and Administration in the financial management of the City, instilling public confidence and providing continuity over time as Council and staff changes occur.

Current and long-range financial stability is essential to enable the City to maintain a position of integrity and to meet identified budget goals. The Finance Department, in conjunction with the City Manager's Office, maintain these fiscal policies by careful and frequent monitoring of expenditures and revenue sources. New revenue sources will be examined, and existing revenue sources will be periodically reviewed to determine the need for adjustment to cover the costs of providing services.

In order to continue to provide a high level of municipal services to residents and businesses and to maintain the desired level of financial stability, the City's financial policies shall guide fiscal decision making, including the development of the City's budget. The following summaries of the policy statements reflect the principles and priorities the City uses in preparing the budget: Please refer to the City's website or the Finance Department for the full set of financial policies.

Fund Balance Policy

The City desires to maintain the proper level of financial resources to guard its citizens against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures.

- The City has established the following categories of fund balance.
 - Nonspendable fund balance
 - Restricted fund balance
 - Committed fund balance
 - Assigned fund balance
 - Unassigned fund balance
- The City will maintain an unassigned fund balance in the General Fund equivalent to 25% of projected annual expenditures, with a goal of 33%.
- The City will spend the most restricted dollars before less restricted in the following order: nonspendable (if funds become spendable), restricted, committed, assigned and then unassigned.

Debt Management Policy

- The City will limit long-term debt to only those capital improvements or projects that cannot be financed from current revenues, with maturities not exceeding the expected useful life of the projects. Retirement structures are planned to provide for retirement of a minimum of 60% of the principle within ten years.
- The City will plan and direct the use of debt so that debt service payments will be predictable and manageable.
- The City will not issue long-term debt to finance current operations and will always consider alternative funding sources.
- The City, by vote of 2/3 of the qualified voters, may incur general obligation bonded indebtedness in an amount not to exceed 10% of the assessed valuation.
- Capital will be raised at the lowest possible cost through maintenance of a high credit rating and a fiscally conservative approach in the credit markets.

General Operating Budget Policies

- Ongoing operations of the City shall be funded from ongoing revenues.
- Actual revenues and expenditures shall be monitored monthly against budget estimates and appropriations.

- Both revenues and expenses will be recognized as they occur.
- The City will pay for all current expenditures with current revenues.
- A three-year projection of revenues and expenditures for all funds shall be prepared and updated annually.

Revenue Policies

- The City will estimate its annual revenue by an objective, analytical process.
- The City will establish all user charges and fees at a level related to the cost of providing the services, as well as the benefit of the service, to the user and the public.
- The City will maintain a broad-based, well-diversified portfolio of revenue, with a continued diminishing reliance on property taxes. Whenever appropriate, the revenue burden shall be focused on sales tax, utility fees, or user fees.
- The City’s general policy is to use major one-time revenues to fund capital improvements or reserves.

Expenditure Policies

- Planning and budgeting of major expenditures will be based upon financially feasible expenditures.
- Long-range financial planning shall include a special emphasis on maintaining and improving the physical assets of the City, including public facilities and equipment.
- In an effort to reduce the cost of capital expenditures, Federal, State and other intergovernmental and private funding sources shall be applied for and used as available.

Financial Reporting Policies

- The City’s accounting and financial reporting systems shall be maintained in conformance with the current accepted principles and standards of the Governmental Accounting Standards Board and Government Finance Officers Association.
- The City Manager shall report at least quarterly to the Board of Aldermen comparing the current status to the budget projections, with unusual variances reported promptly.
- Within thirty days of the close of the fiscal year, the City Manager shall submit a report to the Board of Aldermen summarizing the accomplishments of the past year with respect to the goals and objectives outlined in the Budget.

Financial Structure and Basis of Budgeting

Financial Structure

The City of Clayton’s accounts are organized on the basis of fund and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash (fund balance), revenues and expenditures or expenses. Below are the types of budgeted City funds.

Governmental Funds

The following are the City’s budgeted governmental funds, including a matrix of funds, departments and functional units.

- General Fund (1)
- Special Revenue Funds (2) - Sewer Lateral Fund and Special Business District Fund
- Debt Service Funds (4) - 2009 Build America Bonds, 2011 Special Obligation Bonds, 2014 General Obligation Bonds, and 2014 Special Obligation Refunding Bonds
- Capital Improvement Funds (2) - Equipment Replacement Fund and Capital Improvement Fund

Fiduciary Funds

The City has two fiduciary funds, pension trust funds, which are not included as budgeted funds.

- Pension Trust Funds (2) - Uniformed Employees Retirement Fund and Non-Uniformed Employees Retirement Fund

Funds, Departments and Functional Unit Relationships

DEPARTMENT AND FUNCTIONAL UNIT	FUNDS						
	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	All Debt Service	All Pension
Mayor & Board of Aldermen	X						
Administrative Services Department							
City Manager	X						
Economic Development	X						
Events	X						
Finance	X						
Human Resources	X						
Information Technology	X			X			
Municipal Court	X						
Planning & Development Department							
Planning & Development	X						
Police Department							
Police Operations	X						
Parking Control	X						
Fire Department							
Fire Operations	X						
Public Works Department					X		
Engineering	X	X					
Street Maintenance	X						
Building Maintenance	X						
Fleet Maintenance	X			X			
Parking Operations & Maintenance	X						
Street Lighting	X						
Parks & Recreation Department					X		
Parks & Recreation Administration	X						
Shaw Park Aquatic Center	X						
Shaw Park Ice Rink	X						
Shaw Park Tennis Center	X						
Sports Programs	X						
Park Maintenance	X			X			
Clayton Century Foundation	X						
Non-Departmental Insurance	X						
Special Business District			X				
Debt Service						X	
Pension Administration & Benefits							X

Basis of Budgeting

The budgets of governmental funds are prepared on a modified accrual basis of accounting. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases this conforms to the manner the City prepares its budget.

Budget Administration Policies

The City prepares its annual budget under the guidance of the principles established in the City's strategic plan. The City strives to achieve a 'balanced budget,' defined as appropriating funds no more than the total of all resources (revenues and fund balance). The City Code stipulates the City Manager is the Budget Officer for the City with responsibility for preparing a Proposed Budget for the consideration of and approval by the Board of Aldermen. In developing and administering the Annual Budget, the following policies shall be followed:

- Each spring the City Manager submits a Budget Calendar to the Board of Aldermen.
- The Board of Aldermen identifies goals and priorities.
- The Budget is developed and administered in accordance with sound financial management principles and governmental accounting standards.
- The Mayor and Board of Aldermen adopt appropriations at the fund level. Department directors are responsible for managing budgets within the total appropriated budget under their control.
- Expenditure levels are tied to the accomplishment of goals and objectives, and the provision of municipal services. When it is necessary to shift resources from one area to another, the following procedures are to be followed:
 - Transferring funds from one line item to another line item within or between a group of accounts within a department requires approval of the City Manager.
 - Transfers of funds between departments within the general fund or between funds require Board of Aldermen approval.
 - Increasing a department or office budget requires approval by the Board of Aldermen.
- In authorizing or approving expenditures from the adopted Budget, the City's purchasing policy is to be followed in all respects.
- The City Manager has authority to grant salary adjustments within established pay grades and to reclassify positions within authorized levels, and may authorize employment of part-time or temporary employees as needed.

Capital Improvement and Equipment Replacement Policy

The City shall coordinate the development of the Capital Improvement Program with the priorities established through the City's strategic planning processes. Future operating expenditures and revenues associated with new capital improvements will be projected and included in the annual three-year budget.

Capital Improvement Plan

City staff will analyze the total capital improvement needs of the City for no less than three fiscal years forward and rank those projects on the basis of an established ranking system. The schedule for major capital maintenance and replacement will be applied based on maintaining a high level of service and lowest possible lifecycle cost.

Equipment Replacement Fund

City staff will analyze the Equipment Replacement Fund (ERF) related to the rolling stock and large capital needs of the City for no less than one complete replacement cycle or approximately fifteen years. This system will be maintained by the Public Works Department and overseen by the Director of Public Works. Funding has been established on a pay-as-you-go basis but borrowing to pay for one-time large capital is allowable if and when the need arises. The Capital Improvement Plan funds the ERF at a level that is sufficient to pay for all rolling stock and capital at its scheduled replacement time.

Investment Policy

It is the policy of the City of Clayton to invest public funds in a manner which will provide maximum security and the highest investment return, while meeting the daily cash flow demands of the City and conforming to all state, federal, and local laws governing the investment of public funds. This investment policy applies to all financial assets of the City of Clayton, except retirement funds, which are administered by pension boards.

Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard. The investment officer, acting in accordance with the investment policy and exercising due diligence, shall not be held personally responsible for an individual security's credit risk or market price changes, provided that deviations from expectations are reported in a timely fashion, and appropriate actions are taken to control adverse developments.

Objectives

The primary objectives, in priority order, of the City's investment activities shall be:

- *Legality*
- *Safety*
- *Liquidity*
- *Return on Investment*

Delegation of Authority

Article VII, Section 2 of the City Charter vests authority and management responsibility for the investment program with the Director of Finance & Administration.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions.

Authorized Financial Dealers and Institutions

Financial institutions shall be restricted to banks that are members of the Federal Deposit Insurance Corporation (FDIC).

Authorized and Suitable Investments

The City may invest in the following types of securities:

- Bonds, bills or notes of the United States or an agency of the United States;
- Negotiable or non-negotiable certificates of deposit, savings accounts, and other interest-earning deposit accounts of financial institutions as defined in this policy; and Repurchase Agreements against eligible collateral, the market value of which must be maintained during the life of the agreements at a level greater than the amount advanced, plus the accrued interest.

Loan leveraging or investment in financial derivatives is expressly prohibited by this policy.

Collateralization

All investments which exceed the financial institution's insurance limits shall be secured through eligible collateral.

Safekeeping and Custody

All securities purchased will be held by a third party custodian designated by the Director of Finance and Administration and evidenced by safekeeping receipts.

Diversification

The City will diversify its investments by institution.

Maximum Maturities

To the extent possible, the City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not invest in securities maturing more than 3 years from the date of purchase, unless circumstances warrant other consideration, as approved by the City Manager. However, the City may collateralize its repurchase agreements using longer-dated investments not to exceed 7 years to maturity.

Internal Control

The Director of Finance and Administration shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with laws, policies and procedures. The auditors shall report their findings to the City Manager and Board of Aldermen.

Performance Standards

The investment portfolio will be designed to obtain no less than the annualized yield of a 90-day Treasury bill for the budgetary cycle being evaluated, taking into account the City's investment risk constraints and cash flow needs.

Reporting Requirements

The Director of Finance & Administration is also charged with the responsibility of including a year-end summary on investment activity and returns in the City's Comprehensive Annual Financial Report.

FIDUCIARY FUNDS OF THE CITY

Fiduciary funds are used to account for assets held by the City in a trustee capacity. The City is the trustee, or fiduciary, for two defined benefit pension plans: the City of Clayton Uniformed Employees' Pension Fund and Non-Uniformed Employees' Retirement Fund.

The pension plans are funded through mandatory member contributions, City contributions and investment earnings. The City contribution is determined by an annual actuarial valuation and the City fully contributes the amounts required. A pension board for each plan has the fiduciary responsibility for the funds. The pension board works with an investment consultant to assist with recommending appropriate investment policies to the Board of Aldermen and for evaluating investment managers. The City is responsible for ensuring that the assets are used for their intended purposes. These assets are not considered City funds and cannot be used to finance the City's operations.

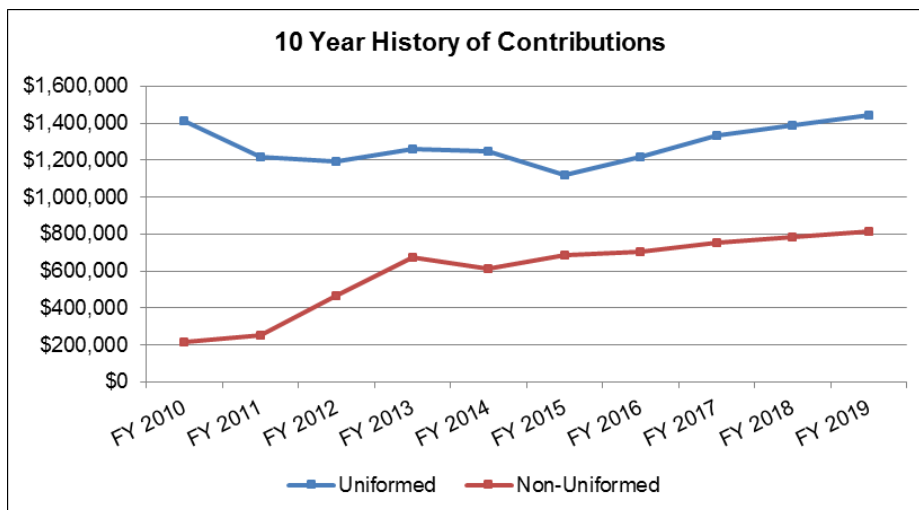
Revenue and expenditure outcomes are highly dependent on factors outside the City's control, such as market conditions, employees' retirement decisions, and the number of years that retirees and/or their beneficiaries receive benefits. The two pension plans are not budgeted funds of the City as of FY 2017, although plan activity is recorded within fiduciary funds and information about each plan is reported in the City's Comprehensive Annual Financial Report.

Select information on the pension funds can be viewed below.

City and Employee Pension Contributions

	City Contributions	Employee Contributions	Total Contributions
FY 2016 Estimated	\$1,489,919	\$412,500	\$1,902,419
FY 2017 Projected	1,619,339	427,450	2,046,789
FY 2018 Projected	1,684,127	442,550	2,126,677
FY 2019 Projected	1,751,500	457,800	2,209,300

Ten Year History of Contributions





**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-16**

2014 General Obligation Bond - \$15,000,000

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	3/15/2017	560,000.00	219,618.75		
FY 2017	9/15/2017	-	214,018.75	993,637.50	433,637.50
	3/15/2018	580,000.00	214,018.75		
FY 2018	9/15/2018	-	208,218.75	1,002,237.50	422,237.50
	3/15/2019	595,000.00	208,218.75		
FY 2019	9/15/2019	-	202,268.75	1,005,487.50	410,487.50
	3/15/2020	620,000.00	202,268.75		
FY 2020	9/15/2020	-	189,868.75	1,012,137.50	392,137.50
	3/15/2021	640,000.00	189,868.75		
FY 2021	9/15/2021	-	177,068.75	1,006,937.50	366,937.50
	3/15/2022	670,000.00	177,068.75		
FY 2022	9/15/2022	-	163,668.75	1,010,737.50	340,737.50
	3/15/2023	690,000.00	163,668.75		
FY 2023	9/15/2023	-	156,768.75	1,010,437.50	320,437.50
	3/15/2024	725,000.00	156,768.75		
FY 2024	9/15/2024	-	145,893.75	1,027,662.50	302,662.50
	3/15/2025	750,000.00	145,893.75		
FY 2025-	9/15/2025	-	134,643.75	1,030,537.50	280,537.50
	3/15/2026	790,000.00	134,643.75		
FY 2026-	9/15/2026	\$ -	122,793.75	1,047,437.50	257,437.50
FY 2027-					
2034		7,830,000	1,061,343.75	8,891,343.75	
Outstanding at 9/30/16:		14,450,000	4,588,593.75		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-16**

2014 Special Obligation Bond - \$6,735,000

Interest rate range: 3.0% to 4.0%

		Principal	Interest	Total	Total Interest
	3/15/2017	1,785,000	74,250.00		
FY 2017	9/15/2017		38,550.00	1,897,800.00	112,800.00
	3/15/2018	1,425,000	38,550.00		
FY 2018	9/15/2018		10,050.00	1,473,600.00	48,600.00
FY 2019	3/15/2019	670,000	10,050.00	680,050.00	10,050.00
Outstanding at 9/30/16:		3,880,000	171,450		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-16**

2011 Special Obligation Bond - \$9,845,000

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	12/1/2016	425,000.00	115,331.25		
FY 2017	6/1/2017	-	111,081.25	651,412.50	226,412.50
	12/1/2017	430,000.00	111,081.25		
FY 2018	6/1/2018		106,781.25	647,862.50	217,862.50
	12/1/2018	440,000.00	106,781.25		
FY 2019	6/1/2019	-	102,381.25	649,162.50	209,162.50
	12/1/2019	450,000.00	102,381.25		
FY 2020	6/1/2020	-	97,318.75	649,700.00	199,700.00
	12/1/2020	460,000.00	97,318.75		
FY 2021	6/1/2021	-	91,568.75	648,887.50	188,887.50
	12/1/2021	470,000.00	91,568.75		
FY 2022	6/1/2022	-	85,106.25	646,675.00	176,675.00
	12/1/2022	485,000.00	85,106.25		
FY 2023	6/1/2023	-	77,831.25	647,937.50	162,937.50
	12/1/2023	500,000.00	77,831.25		
FY 2024	6/1/2024	-	70,331.25	648,162.50	148,162.50
	12/1/2024	515,000.00	70,331.25		
FY 2025-	6/1/2025	-	62,606.25	647,937.50	132,937.50
	12/1/2025	530,000.00	62,606.25		
FY 2026-	6/1/2026	\$ -	54,656.25	647,262.50	117,262.50
FY 2027-					
2032		3,530,000	343,498.75	3,873,498.75	
Outstanding at 9/30/16:		8,235,000	2,123,499		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES
DEBT SERVICE OUTSTANDING AS OF 9-30-16**

2009 Build America Bonds - Police Facility - \$15,000,000

Series A - \$6,420,000

Interest rate range: 1.0% to 4.5%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/1/2016	660,000	58,428.75			
FY 2017	6/1/2017	-	45,228.75	763,657.50	(33,813.07)	729,844.43
	12/1/2017	680,000	45,228.75			
FY 2018	6/1/2018	-	31,203.75	756,432.50	(24,932.28)	731,500.22
	12/1/2018	695,000	31,203.75			
FY 2019	6/1/2019	-	16,087.50	742,291.25	(15,426.41)	726,864.84
	12/1/2019	715,000	16,087.50			
FY 2020	6/1/2020	-	-	731,087.50	(5,247.75)	725,839.75
Outstanding at 9/30/16:		2,750,000	243,469			

Series B - \$8,580,000

Interest rate range: 5.0% to 5.75%

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/1/2016	-	230,305			
FY 2017	6/1/2017	-	230,305	460,610	(150,250.98)	310,359.02
	12/1/2017	-	230,305			
FY 2018	6/1/2018	-	230,305	460,610	(150,250.98)	310,359.02
	12/1/2018	-	230,305			
FY 2019	6/1/2019	-	230,305	460,610	(150,250.98)	310,359.02
	12/1/2019	-	230,305			
FY 2020	6/1/2020	-	230,305	460,610	(150,250.98)	310,359.02
	12/1/2020	740,000	230,305			
FY 2021	6/1/2021	-	211,805	1,182,110	(144,216.28)	1,037,893.72
	12/1/2021	760,000	211,805			
FY 2022	6/1/2022	-	192,805	1,164,610	(131,983.78)	1,032,626.22
	12/1/2022	785,000	192,805			
FY 2023	6/1/2023	-	172,591	1,150,396	(119,192.26)	1,031,203.99
	12/1/2023	810,000	172,591			
FY 2024	6/1/2024	-	151,531	1,134,123	(105,728.76)	1,028,393.74
	12/1/2024	840,000	151,531			
FY 2025	6/1/2025	-	129,061	1,120,593	(91,529.28)	1,029,063.22
	12/1/2025	865,000	129,061			
FY 2026	6/1/2026	-	105,923	1,099,984	(76,651.71)	1,023,332.29
FY 2027-2030		3,780,000	437,655	4,217,655	(142,763.07)	4,074,891.93
Outstanding at 9/30/16:		8,580,000	4,331,910			

BILL NO. 6573

ORDINANCE NO. 6443

**AN ORDINANCE ADOPTING AN ANNUAL BUDGET
FOR FISCAL YEAR 2017 COMMENCING ON OCTOBER 1, 2016
AND APPROPRIATING FUNDS PURSUANT THERETO.**

WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2017 commencing on October 1, 2016; and

WHEREAS, a public hearing on the budget was conducted on August 23, 2016, pursuant to notice as provided by law, at which hearing interested persons were given an opportunity to be heard;

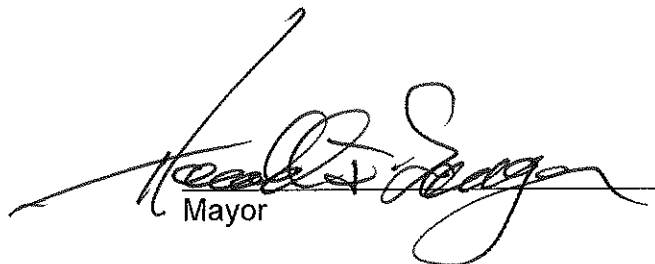
NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF CLAYTON, MISSOURI, AS FOLLOWS:

Section 1. The annual budget for the City of Clayton, Missouri, for the Fiscal Year 2017 commencing on October 1, 2016, a copy of which is attached hereto and made a part hereof as fully set forth herein, having been submitted by the City Manager, is hereby adopted.

Section 2. Funds are hereby appropriated for the objects and purposes of expenditures set forth in said budget. The expenditures of the funds so appropriated shall be subject to the control of the City Manager.

Section 3. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen.

Passed this 13th day of September, 2016.


Mayor

ATTEST:


City Clerk

GLOSSARY

Account Number – A numerical code identifying Revenue and Expenditures by Fund, Type, Department, and Object.

Accrual – An accounting method that measures the performance and position of an organization by recognizing economic events for a specific period regardless of when the cash transaction(s) occur. This method improves the accuracy of an organization's current financial condition.

Activity – A distinguishable service or effort of a departmental Program.

Amortization – The deduction of capital expenses over a specific period of time (usually over the asset's life).

Appropriation – An authorization granted by the Board of Aldermen to make Expenditures and to incur obligations for purposes specified in the Budget.

Assessed Valuation – The taxable value set on real estate or other property as a basis for levying a tax.

Asset – A resource owned or held by the City which has a monetary value.

Assigned Fund Balance – Amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Audit – An examination made to determine whether the City's financial statements are presented fairly in accordance with GAAP.

Balanced Budget – A financial plan that appropriates funds no more than the total of all resources that are expected to be available.

Bond – A contract to pay a specified sum of money (the principal or face value) at a specified future date or dates (maturity) plus interest paid at an agreed percentage of the principal. Maturity is usually longer than one year.

Bond Refunding – The process of refinancing outstanding bonds by issuing new bonds for the purpose of reducing interest costs or removing burdensome or restrictive bond covenants. The new bonds are referred to as the "refunding bonds," and the outstanding bonds being refinanced are referred to as the "refunded bonds" or the "prior issue." Refunded bonds are not part of outstanding debt.

Budget – A comprehensive plan or financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

C the Future – Long-term strategic plan developed by the City through public engagement.

CAFR – The City compiles a Certified Annual Financial Report, which is audited by an independent auditor after each fiscal year end. This document, including the audit report, is then available to the public.

Capital – An expenditure for a good that has an expected life of more than two (2) years and the cost of which is in excess of \$5,000. Capital items include real property, office equipment, furnishings, and vehicles.

Cash Reserves – The unreserved, unassigned fund balances representing expendable available financial resources.

CIP – Capital Improvements Plan, a multi-year flexible plan outlining the goals and objectives regarding public facilities for the City of Clayton.

CIF – Capital Improvements Fund, a governmental fund used to record revenue, expenditures and transfers related to capital improvement and infrastructure needs.

Committed Fund Balance – Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Commodities – Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment, and asphalt.

Contractual Services – An expenditure for services performed by private firms or other governmental agencies. Examples include legal services, utilities, and insurance.

Debt – An obligation to the City resulting from borrowing of money, including Bonds and Notes.

Deficit – The amount of a specific fund's expenditures, including outgoing operating transfers, exceeding revenues in a given year.

Department – The Department is the primary administrative unit in City operations. Each is administered by a department director. Departments are generally composed of divisions and programs that share a common purpose.

Debt Service Funds – The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest, and related costs.

Detail – Explanations and/or calculations used to justify the budget request.

Eligible Collateral – Securities authorized for purchase under the City's Investment Policy, preferably U.S. Government securities, and the State Treasurer's list of Securities Acceptable as Collateral to Secure State Deposits.

Encumbrance – Budget authority that is set aside when a purchase order or contract is approved.

Equipment Replacement Fund (ERF) – A governmental fund used to record revenue, expenditures and transfers related to the replacement of all-capital vehicles and equipment.

Expenditure – Current operating expenses requiring the present or future use of current assets or the incurrence of debt.

Fiduciary Funds – Funds used to account for assets held in trust by the City for the benefit of individuals or other entities.

Full-Time Equivalent (FTE) – An employee position converted to the decimal equivalent of a full-time position based on 2080 hours per year.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources that are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The equity in a fund. Often times incorrectly referred to as a “surplus.” Each fund begins the fiscal year with a positive or negative fund balance.

Fund Type – Fund Accounting allows organizations to separate income and expenses by class, which gives the reviewer of the financial statements a proper accounting of all like activities – a fund type. The fund accounting system helps track the flow of monetary resources rather than tracking the profit or income generated from tax revenue. Some examples of fund types would be special revenue (restricted funds for a specific purpose); capital (funds restricted to paying for capital projects); general (on-going operating expenses).

FY – Fiscal Year, for the City of Clayton, the full operating cycle beginning October 1 and ending the following September 30.

GAAP – Generally Accepted Accounting Principles, uniform minimum standards of state and local governmental accounting and financial reporting set by the Government Accounting Standard Board (GASB).

General Fund – The General Fund is the operating fund of the City. This fund is used to account for all financial resources except those required to be accounted for by a separate fund.

GFOA – Government Finance Officer’s Association, professional association of state/provincial and local finance officers in the United States and Canada.

GO – General Obligation, a type of municipal bond that is backed by the credit and “taxing power” of the issuing jurisdiction rather than revenue from a given project.

Governmental Funds – Funds through which most governmental functions are financed.

Grant – A payment of money from one governmental or other entity to another for a specific service or program.

HRA – Health Reimbursement Account, an employer-funded plan that reimburses employees for a portion of incurred medical expenses that are not covered by the City’s insurance plan.

LEED – Leadership in Energy and Environmental Design, standard for Green Building Design.

Line Item – The uniform identifications of goods or services purchased; sub-unit of objects of Expenditure, for example, salaries, postage, equipment rental.

Modified Accrual – An accounting method commonly used by government agencies that combines accrual-basis accounting with cash-basis accounting. Modified accrual accounting recognizes revenues when they become available and measurable and recognizes expenditures when liabilities are incurred. This system divides available funds into separate entities within the organization to ensure that the money is being spent where it was intended.

Nonspendable Fund Balance – Amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund).

Note – A written promise to pay a specified amount to a specific person at a specified time, usually less than one year.

Object of Expenditure – Category of items to be purchased. The unit of the budgetary accountability and control. (Personnel Services, Contractual Services, Commodities, Program and Capital).

Pension Trust Funds – The Pension Trust Funds are used to account for resources required to be held in trust for the members and beneficiaries of the City’s defined benefit pension plans.

Personnel Services – All costs associated with employee compensation, for example, salaries, pension, health, and other insurance.

Position – A job title authorized by the City’s classification plan and approved for funding by the budget.

Program – A budgetary unit that encompasses specific and distinguishable lines of work performed by an organization unit, for example: Public Works Street Maintenance and Parks & Recreation Administration.

Prudent Person Standard – A standard which states: “investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence would use in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income derived.”

Reserves – See ‘Fund Balance.’

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation.

Revenue – Sources of income financing the operations of the City. An increase in Fund Balance caused by an inflow of assets, usually cash.

Sewer Lateral Fund – This fund is used for the recording of Sewer Lateral fees imposed on all residential property located within the City limits having six or less dwelling units, to fund repairs on defective lateral sewer lines.

Special Business District Fund (SBD) – A governmental fund used to provide funding for appropriate economic development activities in the downtown area special taxing district.

Special Revenue Funds – Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Transfer – A movement of monies from one Fund, Department, Activity, or Account to another. This includes budgetary funds and/or movement of assets.

Unassigned Fund Balance – Amounts that are available for any purpose; these amounts are reported only in the General Fund.

Unencumbered Funds – That portion of a budgeted Fund which is not expended or encumbered.

User Charge – The payment of a fee for direct receipt of a public service by the party benefiting from the service.