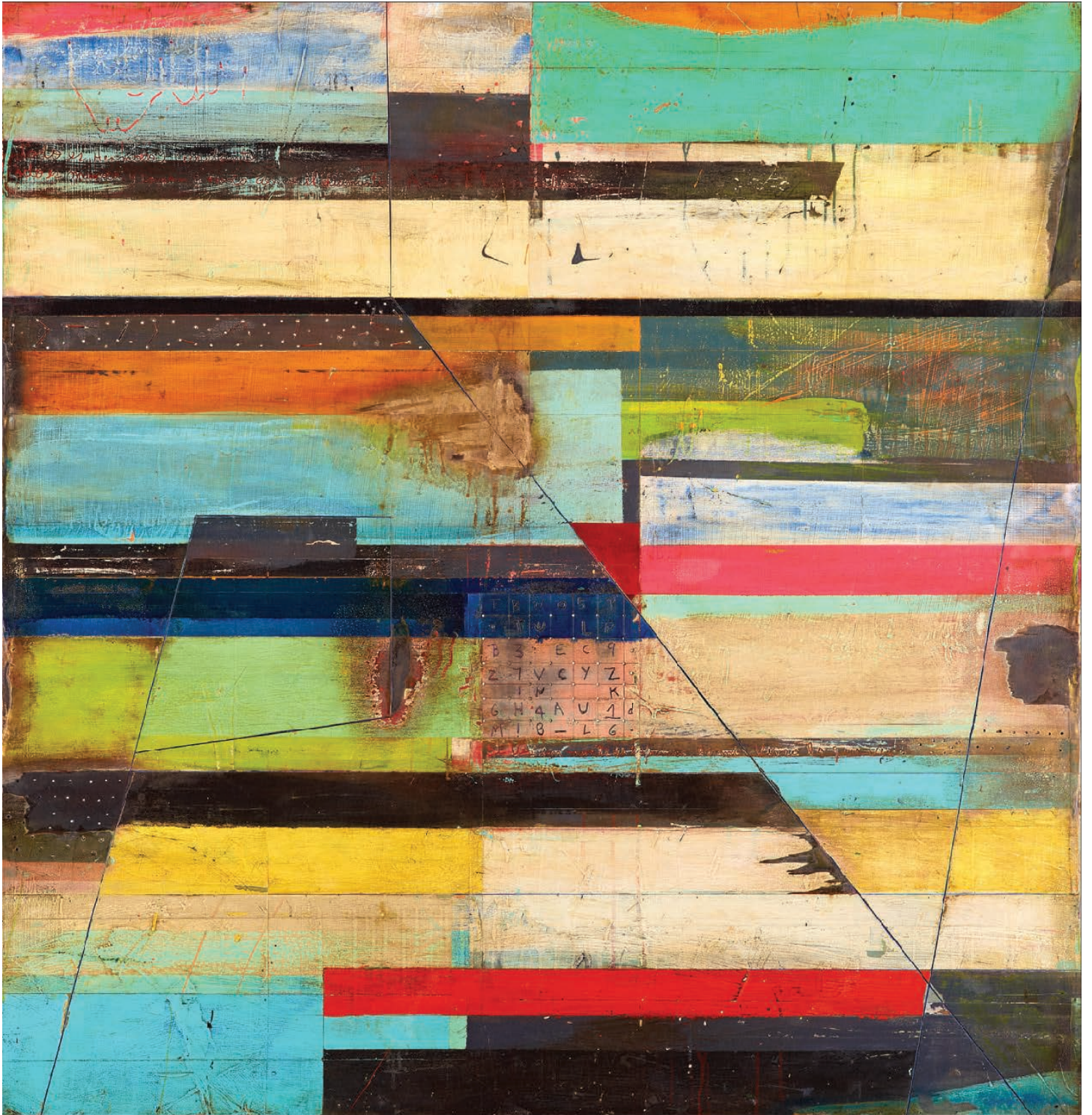


# Clayton, Missouri



Fiscal Year 2018 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 2017 Commemorative Print features a mixed media piece by Rey Alfonso. This year's piece, "A Letter to Martí" was inspired by the 19th Century Cuban revolutionary poet and journalist, José Martí. The poet's words energize Rey, inspire tranquility, and commemorate José Martí for the wisdom he has brought Rey throughout the years.



## **CITY OF CLAYTON, MISSOURI**

# **FISCAL YEAR 2018 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

Michelle Harris

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, 2016**

Executive Director



# Table of Contents

## Introduction

PAGE	
7	<b>City Manager's Budget Message</b> <i>An overview of the objectives of the FY 2018 budget, along with a brief summary of the City's long-term directives.</i>
12	<b>Budget Process</b> <i>Describes the development of the budget document and includes the budget calendar.</i>
14	<b>Organization Chart</b> <i>Shows the City-wide organizational structure. Additional organization charts are provided for each department later in the document.</i>
15	<b>Executive Summary</b> <i>Describes the City's form of government and gives an overview of the community, economic development, and quality of life.</i>
18	<b>City of Clayton at a Glance</b> <i>Displays information about Clayton's form of government, demographics, education, land use, largest employers, resident perceptions of Clayton, bond rating, outstanding debt, assessed value, and property tax rates.</i>
20	<b>Policy Implications and Decision Points</b> <i>Discusses the City's fund balance policy, personnel position classification system, bonded indebtedness, use of grants and donations as funding sources, sales and property tax trends, grants and donations, and bonded indebtedness.</i>
25	<b>Budget Highlights – All Funds</b> <i>Highlights changes in revenue by fund and type and expenditures by fund and department.</i>
31	<b>Budget Highlights – General Fund</b> <i>Highlights changes in General Fund revenue by type and expenditures by type and department.</i>
34	<b>Summary of Budget Transfers</b> <i>Summarizes transfers between funds.</i>
35	<b>Performance Management</b> <i>Describes performance management in Clayton and includes City performance measure data.</i>

## Revenue Summaries

39	<b>Revenue Sources</b> <i>A description of the different revenue sources with graphs.</i>
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## Personnel

57	<b>Full-Time Positions</b> <i>A City-wide table of full-time positions.</i>
61	<b>FY 2018 Full-Time Staffing Summary</b> <i>Summarizes changes in staffing from the previous year.</i>

## General Fund

*This fund accounts for all financial resources applicable to the general operations of the City government that are not properly accounted for in another fund.*

63	<b>General Fund Description</b>
65	<b>General Fund Revenue</b>
71	<b>General Fund Expenditures</b> <i>General Fund expenditures are presented by category in total, by department, and by category in detail.</i>
75	<b>Legislative</b> <i>This department consists of the Mayor and Board of Aldermen.</i>
79	<b>Administrative Services</b> <i>This department includes the City Manager's office, Economic Development, Events, Finance, Human Resources, Information Technology, and Municipal Court.</i>
85	<b>City Manager</b>
86	<b>Economic Development</b>
87	<b>Events</b>
88	<b>Finance</b>
89	<b>Human Resources</b>
90	<b>Information Technology</b>
91	<b>Municipal Court</b>
93	<b>Planning &amp; Development</b> <i>This department is responsible for activities related to planning, zoning, property development, property code inspection, housing code enforcement, plan review, and building permit issuance and monitoring.</i>

- 97 Public Safety**  
*Public Safety divisions include Police, Parking Control, and Fire & EMS.*
- 101 Police**
- 102 Parking Control**
- 103 Fire**
- 109 Public Works**  
*The Public Works Department is responsible for major capital projects and maintaining the infrastructure within the City of Clayton.*
- 114 Engineering**
- 115 Street Maintenance**
- 117 Building Maintenance**
- 118 Fleet Maintenance**
- 119 Parking Operations & Maintenance**
- 121 Street Lighting**
- 123 Parks & Recreation**  
*The Parks & Recreation Department maintains the parks within the City of Clayton and oversees the programs offered at various Park facilities.*
- 128 Administration**
- 129 Shaw Park Aquatic Center**
- 130 Ice Rink**
- 131 Tennis Center**
- 132 Sports Programs**
- 133 Park Operations**
- 134 Clayton Century Foundation**
- 135 Non-Departmental**  
*Transfers out to other funds and insurance expenditures that are not specific to the departments within the General Fund are recorded here.*
- 137 Insurance**
- 138 Transfers Out**

## Special Revenue Funds

*Special Revenue Funds are used to account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative action.*

- 139 Sewer Lateral Fund**
- 143 Special Business District**

## Capital Improvement Funds

*Capital Improvement Funds are used to account for the purchase or construction of capital assets.*

- 147 Equipment Replacement Fund**
- 151 Equipment Schedule**
- 153 Capital Improvement Fund – 3 Year Budget and 5-Year Plan**
- 157 Capital Improvements Program**
- 160 Capital Improvements Plan**
- 165 Funded Capital Project Listing**
- 166 Capital Improvement Project Summaries**
- 188 Impact of Capital Investments on Operating Budget**

## Debt Service Funds

*The Debt Service Funds are used to account for all principal and interest payments of the City's long-term debt. Long-term debt is composed of General Obligation Bonds, Build America Bonds and Special Obligation Bonds.*

- 189 Debt Service Funds Description**
- 190 Debt Repayment by Funding Source**
- 191 Debt Repayment by Bond Issue**

### Outstanding Debt

- 192 2014 General Obligation Bond Issue**
- 195 2014 Special Obligation Refunding Bond Issue**
- 198 2011 Special Obligation Bond Issue**
- 201 2009 A & B Build America Bond Issue**

### Matured and Refunded Debt

- 204 2005 B Special Obligation Bond Issue**

## Appendix & Supplemental Reports

- 207 Summary of Financial Policies**
- 213 Pension Plan Information**
- 214 Supplemental Detailed Debt Service Schedules**
- 217 Ordinance No. 6496 – Adopting an Annual Budget for FY 2018**
- 218 Glossary**



October 1, 2017

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 2018. 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 we believe fulfills the requirements outlined by the Government Finance Officers Association Distinguished Budget Presentation Award which the city has attained for the past ten years.

Below is a summary of the FY18 Budget:

Fund	Revenue & Transfers In	Expenditures & Transfers Out	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures**
General	28,690,837	28,657,707	33,130	17,137,358	17,170,488	64%
Special Revenue	581,115	669,504	(88,389)	325,408	237,019	35%
Equipment Replacement	2,031,595	2,433,764	(402,169)	4,768,287	4,366,118	179%
Capital Improvement	11,789,656	14,586,169	(2,796,513)	2,962,833	166,320	2%
Debt Service	4,519,872	5,863,702	(1,343,830)	7,821,074	6,477,244	149%
TOTAL*	47,613,075	52,210,846	(4,597,771)	33,014,960	28,417,189	63%

\* Includes inter-fund transfers of \$6,069,488.

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

This budget achieves a balanced General Fund budget continuing this achievement from the prior year and protecting a very healthy 64% General Fund reserve. The debt service funds show a deficit, which is the normal state during transferring bond proceeds out for construction costs. This budget provides for the continuation of all services delivered in the previous year and in some areas we are enhancing service.

Capital and equipment investments were comprehensively reconsidered and investments in these areas aim to preserve important physical assets and provide tools to maximize productivity and effectiveness of the most costly and important assets of the city, our professional employees. A disciplined program of reinvestment in maintaining the city-owned capital asset inventory provides the lowest long-term cost of ownership and is another buffer against impacts from economic downturn and provides stability of cost.

Clayton is experiencing the single largest period of economic activity in its history with substantial commercial and high density downtown residential development resulting in one thousand new

residents in the downtown area. All of this real estate investment totals approximately \$1 billion over a 3-5 year period, which will not only create new product at the highest rent in the region in both office and residential for many years to come, but also drive rents and values up on existing real estate. The expansion of the Centene World Headquarters is particularly significant as the completion of this campus places Centene as the largest property owner and largest employer in the city, adding to a long-established group of corporate headquarters and regional offices. The spin-off impact of this increased employment will impact the housing values of the neighborhoods in Clayton; tax base for the school district, city and county; and restaurant and retail vibrancy and economic production.

All of this is good news, however, it does not necessarily translate into immediate resources for city services this year. Property taxes will begin to flow the year after the completion of each new building, and sales and utility tax revenue increases will begin after the buildings are occupied.

The conclusion of the bond-funded neighborhood street program will leave more than half of our neighborhood street pavement in brand new condition. Smaller continuing infrastructure reinvestment continues through our long-term Capital Improvement Plan funding. 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. The City has a new one-half cent sales tax for public safety which was passed by St. Louis County voters. General Fund sales tax, including this new tax, is projected to increase by nearly 20%, or by 1.3% excluding the new tax. In the past year, Clayton and the region have seen a slight slowing in sales tax revenue. While it is difficult to pin this on a single culprit, it is widely believed that on-line sales are largely to blame for lower sales tax revenue. The City of Clayton does not have a use tax in place that would balance this out and level the playing field between brick and mortar business retail and on-line businesses. This would also protect the combined revenue stream, however such a use tax would need to be passed by voters. Our longer-term projections on this important part of our revenue mix must therefore be relatively flat.

Property tax revenue is a complex calculation. As a result of the Missouri Constitution Hancock Amendment, cities are limited in the rate of property tax growth we can receive even during periods of increasing property values. Many of our commercial and large residential property owners have appealed assessed value increases and were granted reductions over the past few years. And now that both residential and commercial property values are substantially increasing, the City can only receive an indexed rate of tax growth that is capped at the CPI which is 2.1% this year. The good news is that higher assessed values will likely result in lower property tax rates this year. While we are experiencing increasing commercial rents and high rates of commercial occupancy, the City's property tax receipts will only increase modestly and are highly affected by tax protests. Last year the City recouped funds lost through tax protests and since there was less recoupment available for this year, we are projecting that current real property tax may actually decrease by over 3%. Our future outlook in this revenue source is bright due to the significant economic development activity currently under construction. It is also imperative that our new construction property tax assessment growth, which does provide the City with additional tax revenue, be fully recognized as it adds to 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.



Utility taxes are projected to increase by 3.7% showing strong growth, and building permit revenue remains high for 2018 due to continuing development activity. Other areas such as recreation fees, parking revenue and investment income are also seeing growth. Overall, General Fund revenue will increase by 5.1% above our current year estimate, although our three largest revenue sources are only producing less than a 1% growth, when excluding the new sales tax.

We have a few areas of fee increases. First, monthly parking fees for city owned lots and garages are increasing to keep with market conditions in private and other publicly owned garages. Fees also increased in two areas of public works: right-of-way permit fees to more fully recover our costs of management, coordination and inspection of work in our public right-of-way and to maintain the integrity of our streets, alleys and sidewalks; and an annual increase in charges to private subdivisions for snow removal, leaf collection and street sweeping. Lastly, athletic field rental fees have been increased reflecting our investment in the rehabilitation of those fields.

### **Expenditure Analysis**

The philosophy that drives this budget can be summed up as “Invest in people, invest in infrastructure and think long-term.” The largest increase in expenditures in this budget are for salaries (discussed in the section below), new positions for Police, Parks and Recreation, and Planning and Development Services, and increased investment in the sinking funds for equipment replacement and capital improvements. The new positions pursue increased service levels in priority areas and also reflect increases in collaborative service delivery with multiple neighboring communities. While we show the full staffing and expenditure increases for several other positions, there is also an offset for some or most of these costs from partner agency reimbursement revenue. This increases our budget both on the expenditure and revenue sides. However, we believe such approaches can be very productive and efficient and we plan to continue to consider increased use of collaborative, shared or outsourced service delivery.

For many years we have operated a sinking fund for our fleet of vehicles and equipment (ERF). By identifying and managing these assets we can decrease our lifecycle costs, reduce redundancy and waste, coordinate projects and expenditures as well as smooth the costs for better budgeting and cash flow. In recent years, we have increased the use of the equipment replacement fund to include many other assets that have similar characteristics such as specialized non-rolling stock equipment, technology infrastructure and systems, and facility related assets. Based on the work of multi-department committees and deeper analysis we increased the contribution to the ERF. This investment will protect the base and shore up the stability of an area that is often neglected by municipalities. By maintaining discipline and keeping these funds healthy and identifying the full cost of our facilities, infrastructure and equipment we attain a lowest cost of ownership and reduce large surprise costs in future years.

In summary, expenditures have increased by \$1.6 million over last year’s budget level. This is almost solely related to \$850,000 in salaries and benefits, particularly public safety; staffing enhancements; and equipment replacement expansion of \$430,000.

## **Compensation**

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 our 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.

In 2015, the City contracted for a comprehensive analysis of the City's compensation and benefits 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, and working with an employee committee, we sought market comparable data and also asked our employees for their input about the City's compensation and benefits. This study resulted in changes to the position classification structure. Since that time, we have enhanced many non-monetary recommendations from the study with only 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 mostly because of the retirement of so many employees in a short timeframe a few years ago. 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 public safety, support of quality development, beautiful public spaces and quality transportation options. The way we deliver these outcomes is through robust community engagement, thoughtful planning and excellent execution.

## **Conclusion**

Clayton is growing and changing within its long-established borders. We will welcome new residents and new commerce in our downtown area, fulfilling the planning done over the past seven years. Our classic neighborhoods are also seeing substantial private and public investment that secures vitality and value long into the future. Service demands to support the needs of these new and traditional residents, businesses and visitors are being met with a team of municipal

professionals that continues to stay customer focused through innovative and modern practices. Our formula continues to be the same as it has existed for generations despite changes in environment and new opportunities. In the short term, our expenses are going to challenge a revenue engine that is seeing external downward forces (property assessment, internet sales) and a short lull before major development makes its full contribution.

New strategies that include greater partnership and collaboration with neighboring jurisdictions and challenging assumptions about transportation, housing and public engagement are all part of our next few years. Understanding and maintaining commitment to our values as a community and an organization will help us make good decisions and change for the positive. This budget provides the resources to help the city guide those decisions and lead through proactivity and response.

I want to express my deep appreciation for Director of Finance and Administration, Janet Watson, and her team as well as leaders in each department who develop the detailed budgets. 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 subsection 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**

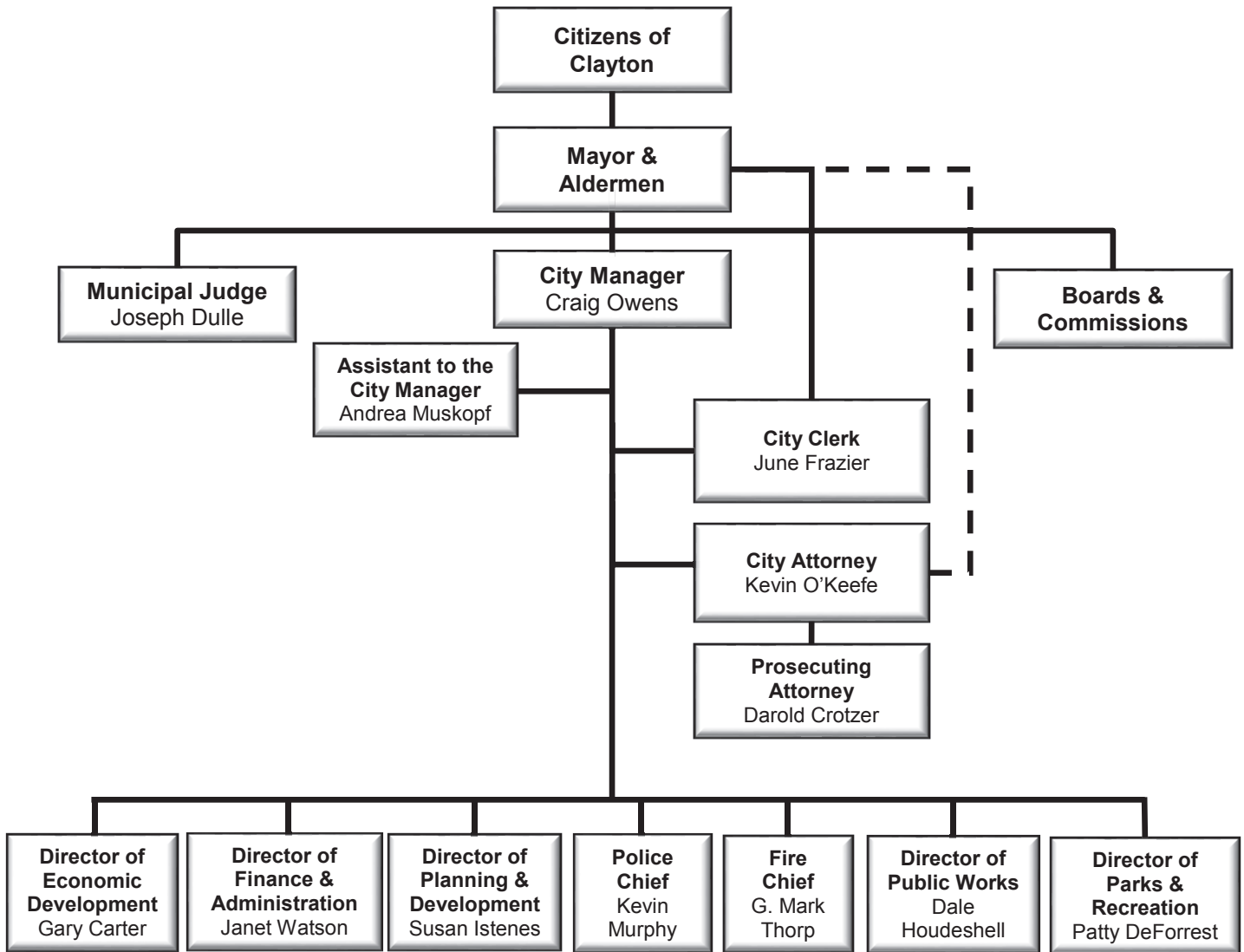
We shall strive for personal professional excellence based upon sound judgment that is free from personal biases. A spirit of cooperation and respect is necessary in order to approach problem-solving within the City. Each of us should utilize a team approach in providing the best services possible.

**BUDGET CALENDAR FOR FISCAL YEAR 2018**

<u>Date</u>	<u>Description</u>
December 2016	- Capital Improvements Program (CIP) entry begins
January - March 2017	- Discuss budget topics at staff meetings
March 10, 2017	- CIP recommendations submitted to Board
March 17, 2017	- CIP discussion at public Board meeting
April 4, 2017	- Board approval of CIP
March 31, 2017	- Budget entry for operating budget begins
April 28, 2017	- Department operating budget submissions due
May 15-19, 2017	- Department management budget presentations with budget team
May 22-31, 2017	- Final review with budget team and department management
June 1-8, 2017	- Final decisions by City Manager
June 9-23, 2017	- Preparation of recommended budget document by budget team
July 1, 2017	- Distribution of recommended budget document to the Board
July 18, 2017	- Hold operating budget review work sessions with Board
August 18, 2017	
July 25, 2017	- Set and publish Public Notice for August 22nd Public Hearing
August 22, 2017	- Public Hearing and 1 <sup>st</sup> Reading of Proposed Property Tax Levy - Public Hearing and 1 <sup>st</sup> Reading of Proposed Budget Ordinance
September 12, 2017	- 2 <sup>nd</sup> Reading of Proposed Property Tax Levy - 2 <sup>nd</sup> Reading of Proposed Budget Ordinance
September 30, 2017	- 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 sq. ft. of premier office space which enjoys less than a 10% vacancy rate and some of the highest lease rates in the St. Louis office market. Some notable businesses headquartered in Clayton include Caleres (previously known as Brown Shoe), Centene Corporation, Enterprise Rent-A-Car, Commerce Bank, Barry-Wehmiller Companies, Olin Corporation, Apex Oil, 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 retail creates vitality and is 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. The last two years witnessed the construction of three downtown luxury apartment projects totaling over 600 units. All three projects are currently leasing or will begin leasing over the next few months. These projects include 26,000 sq. ft. of new downtown retail space. Results from a recently commissioned housing study show that the mid-county area, which includes downtown Clayton, has a demand for housing of 1,000 units per year for the next 5 years which may create additional growth.



The City has recently approved a \$755 million expansion of Centene Corporation's world headquarters which consists of over 3,000,000 square feet of office, retail, hotel, civic auditorium, and parking space. Additionally, a developer has submitted an application for the construction of a \$70 million 22-story apartment tower located at the northeast corner of Brentwood Boulevard and Forsyth Boulevard. Other large mixed-use, residential and commercial projects are in the proposal process. In addition, the newly relocated St. Louis County Juvenile Court Building is open which brings visitors to the downtown area daily. This past year marked the opening of several new retail establishments in Clayton. These include Louie's Wine Dive, Herbies's, Sardella, Clementine's Creamery and Capital Grille. New food and drink establishments which will open in the next few months include Peel Wood-Fired Pizza, Louie DeMun, Pelican Bar, Smoothie King, St. Louis Kolache, and Billie Jean. Regions Bank is also building a free-standing facility which includes other retail sites.

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 95% 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 has been recognized as the Clayton Parks and Recreation Department is 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.

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 26 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 30 consecutive years, and this year received the Popular Annual Financial Reporting Award for the second time from the same organization. The Finance Department also received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the 10th 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 six years; refer to the end of the introduction 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

## Demographics

### Population\*

2007	16,059	2012	15,910
2008	16,091	2013	15,894
2009	16,074	2014	15,882
2010	15,939*	2015	15,884
2011	15,936	2016	16,623

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

### 2016 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	5,609
Average Household Size	2.08
Median Household Income	\$93,009
% over 25 with Bachelor's Degree	79.7%
% in Professional Management	71.0%

### Racial Composition

White	78.0%
Black or African American	8.2%
Asian	10.8%
Hispanic or Latino	3.1%
Other	2.4%

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**

## 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*	14,385
Fontbonne University	1,526
Concordia Seminary	570
Total Enrollment	16,481

\*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	31
<b>Total</b>	<b>1,606</b>

## Sales Tax

**As of 10/1/2017**

State of Missouri	4.225%
County	3.388%
City	
Local Option	0.250%
Fire & EMS	0.250%
Parks & Storm Water	0.500%
Capital Improvement	<u>0.500%</u>
	<u>1.500%</u>
Total Clayton Sales Tax Rate	9.113%

Note: The County portion of the sales tax includes two taxes that the City receives which are a 1.0% County-wide sales tax and a 0.5% Public Safety sales tax.

**Residential**

Median Home 2016 Sales Price	\$747,500
Median Condo 2016 Sales Price	\$306,500

Source: St. Louis Real Estate Research

**Commercial**

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

**Largest Employers**

St. Louis County Government	1,827
Enterprise Holdings, Inc.	1,367
Centene Corporation	1,288
Washington University	727
Caleres (previously Brown Group)	666
Commerce Bank NA	523
Clayton School District	473
Husch Blackwell	418
Armstrong Teasdale	355
Rubin Brown LLP	333

**Overall Perceptions of Clayton**

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

Quality of life in the City	95%
Image of the City	94%
Overall quality of City services	93%
Appearance of the City	87%
Feeling of safety in the City	89%
Value received for City tax dollars & fees	78%
Quality of new residential development	67%
Quality of special events & cultural opportunities	79%
How well Clayton is planning/managing redevelopment	61%
Recreational opportunities in the City	83%
Quality of new commercial development	67%

Source: 2017 Citizen Survey conducted by the ETC Institute

**Bond Rating and Debt Outstanding**

Standard & Poor's Rating	AAA
General Obligation Debt	\$13,890,000
Special Obligation Debt	<u>\$20,575,000</u>
Total Debt	\$34,465,000

**Assessed Property Tax Value**

Residential Real Estate	\$535,443,180
Commercial Real Estate	\$392,173,005
Personal Property	\$87,312,531
Total	\$1,014,918,716

**2016 Residential Property Tax Rate**

(per \$100 of assessed valuation)

City of Clayton	\$0.8730
School Tax	\$3.8423
St. Louis County	\$0.6580
Special School District	\$1.2409
Metro Zoo Museum	\$0.2795
St. Louis Community College	\$0.2185
State of Missouri	\$0.0300
Other	<u>\$0.3106</u>
Total 2016 Residential Tax Rate	\$7.4528

**2016 Commercial Property Tax Rate**

(per \$100 of assessed valuation)

City of Clayton	\$1.0370
Special Business District	\$0.1530
School Tax	\$4.3583
St. Louis County	\$0.6730
County Commercial Surcharge	\$1.7000
Special School District	\$1.2409
Metro Zoo Museum	\$0.2795
St. Louis Community College	\$0.2185
State of Missouri	\$0.0300
Other	<u>\$0.3126</u>
Total 2016 Commercial Tax Rate	\$10.0028

## **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 \$17,170,488 at September 30, 2018, which is 64% of total expenditures.

### **Personnel Position Classification System**

The position classification system establishes a hierarchy of the various job positions 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.

Two years ago, the City conducted a comprehensive salary and benefits market analysis by an outside consultant and implemented the salary structure recommendations and they 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 2018 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. Since the compensation study implementation, the City's goal is now to maintain our place in the market. It appears that public sector employers were slower to bring annual compensation increases back up after the recession than the private sector, but we are now seeing higher salary increases in some of our neighboring communities.

For the open structure employees a pool of 3% 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 2-3%, depending on position. Employees covered by collective bargaining receive their increase based on the contract in place.

The City has projected the long-term cost for several years, especially for the public safety employees in the step system, and while the total increases were larger in the first couple of years, the total cost increase tapers to a much lower average in the next couple of years 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:* During last fiscal year, several reclassifications occurred including a previous Police civilian accreditation coordinator was reclassified to a lieutenant when rehired, while adding responsibilities for strategic planning and managing police records. Three changes occurred in administrative support positions with two being moved from part-time to full-time in Police and Court, and the Human Resources administrative specialist was reclassified to a level II. In two areas, Fire training and Information Technology, employees were added which will be shared or will be providing services to other cities, and these are fully or partially supported by reimbursement.

For FY18, two positions were added which were a plans examiner in the Planning and Development Department to enhance the service level to meet market demands and stated timeframes, and a Parks municipal service worker II was added to enhance the maintenance levels in City parks and the cost will have partial reimbursement by an annual Chapman Plaza maintenance donation. Three positions in Public Works will be reclassified from municipal service worker I to II for succession planning and to provide greater emphasis in the areas of planting beds and parkways, and for growth in knowledge of lighting and signal maintenance. A Mechanic I will also be reclassified to a II to become a lead worker and take on more daily administrative responsibilities. Lastly, a firefighter/paramedic will be reclassified to a lieutenant so that all three crews will have a medical officer.

*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 \$1,139,498, or 16.4% of compensation, as compared to \$1,053,439 in the prior year. The contribution to the Non-uniformed plan is estimated to be \$571,723, or 10.1% of compensation, as compared to \$538,890 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 all recent years.

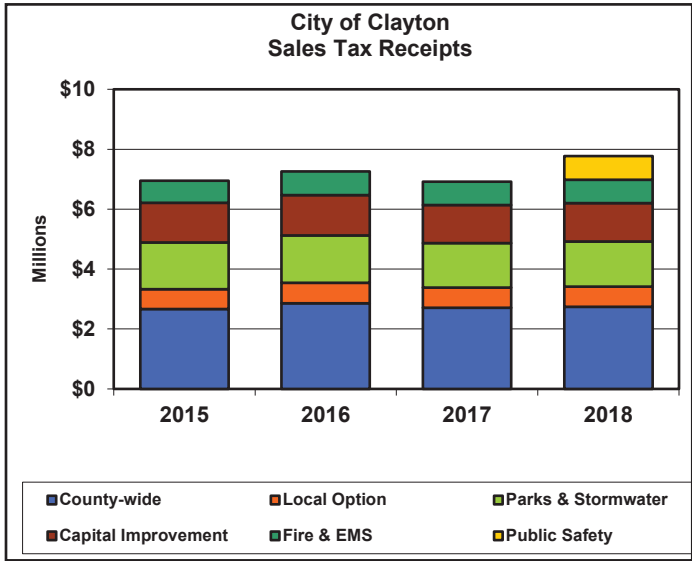
*Health insurance:* The City participates in the SLAIT (St. Louis Area Insurance Trust) health insurance pool in an effort to contain health insurance cost in the future. The premium increase this year was 2%. Employees pay 10% of the premium for employee-only coverage and 25% of the premiums for all 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, tuition reimbursement, family membership to the Center of Clayton, and a 25% subsidy for Metro passes. Vision plan benefits and identity theft prevention are also offered as voluntary benefits. All of these benefit programs have been successful and are well-received.

**Sales Tax**

The City's sales tax rate as of October 1, 2017 will be 9.113%, after adding the one-half cent public safety sales tax which was passed by St. Louis County voters in 2017. This schedule summarizes the different sales tax rates by taxing entity. The amount that is received by the City is a total of 3.0% including the 1.5% noted in the schedule and also a county-wide 1% sales tax and the previously mentioned one-half cent public safety tax.

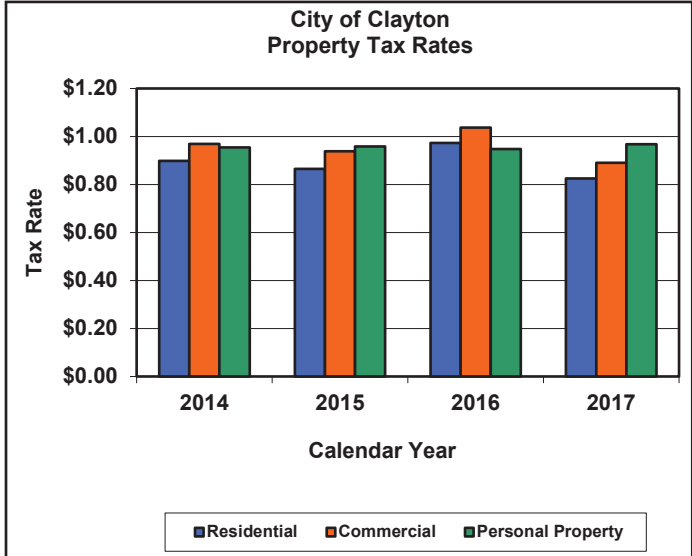
<b>City of Clayton Sales Tax Rate</b>	
<b>As of 10/1/17</b>	
State	4.225%
County	3.388%
City	
Local Option	0.250%
Fire & EMS	0.250%
Parks & Storm Water	0.500%
Capital Improvement	0.500%
Total City Tax Rate	<u>1.500%</u>
<b>Total Sales Tax Rate</b>	<b>9.113%</b>



This schedule provides a history of the sales tax received by the City from 2014 through 2017. The Fire & EMS sales tax began in fiscal year 2015 and was approved by Clayton voters. The Public Safety sales tax begins in FY 2018 and this tax was passed by St. Louis County voters. The public safety sales tax will add approximately \$792,000 to total sales tax revenue. In fiscal year 2018, total sales tax revenue is projected to be approximately \$7.8 million. Of that amount, nearly \$5 million is revenue shown in the General Fund and other \$2.8 million funds capital improvement projects and debt on past capital projects.

**Property Tax**

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. The tax rates for the City and debt service are estimated to generate approximately \$8.8 million in this fiscal year.



**History of Property Tax Rates**

	2014 (FY15)	2015 (FY16)	2016 (FY17)	2017 (FY18)
Residential	.898	.865	.873	.825
Commercial	.969	.939	1.037	.890
Personal	.954	.959	.948	.968

The Special Business District (SBD) tax is a tax on those properties within the downtown area. The approved SBD residential property tax rate is \$0.094, which is a decrease from the prior year, and the approved commercial tax rate will increase to \$0.117. These taxes are expected to generate approximately \$468,000.

City of Clayton Assessed Value and Tax Rate Comparison

Assessed Values	<b>2016 (FY17)</b>			<b>2017 (FY18)</b>		
Residential	\$481,715,680			\$535,443,180		
Commercial	\$336,329,548			\$392,173,005		
Personal Property	\$83,279,582			\$87,312,531		
	<b>2016 (FY17)</b>			<b>2017 (FY18)</b>		
	<b>Residential</b>	<b>Commercial</b>	<b>Personal</b>	<b>Residential</b>	<b>Commercial</b>	<b>Personal</b>
General	\$0.629	\$0.792	\$0.707	\$0.571	\$0.639	\$0.707
Police Building	\$0.123	\$0.124	\$0.120	\$0.113	\$0.110	\$0.120
Debt Service	<u>\$0.121</u>	<u>\$0.121</u>	<u>\$0.121</u>	<u>\$0.141</u>	<u>\$0.141</u>	<u>\$0.141</u>
Total Rate	\$0.873	\$1.037	\$0.948	\$0.925	\$0.890	\$0.968

Clayton Special Business District Assessed Value and Tax Rate Comparison

Assessed Values	<b>2016 (FY17)</b>		<b>2017 (FY18)</b>	
Residential	\$55,523,790		\$63,592,790	
Commercial	\$288,573,230		\$342,683,040	
	<b>2016 (FY17)</b>		<b>2017 (FY18)</b>	
	<b>Residential</b>	<b>Commercial</b>	<b>Residential</b>	<b>Commercial</b>
Special Business District	\$0.107	\$0.153	\$0.094	\$0.117

**Fee Increases**

*Parking Fees:* Per recommendations from St. Louis Parking based on the downtown Clayton market, staff propose a \$5 increase in monthly parking fees for the Bonhomme Garage and Shaw Park Garage which is owned by St. Louis County.

*Private Subdivision Fees:* The fee charged to private subdivisions for snow removal, leaf collection, and street sweeping will increase to \$0.49 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. The fee to the portions of private subdivisions that reside outside the city limits will reduce to \$2.42 per linear foot. The table below summarizes these fees in recent years.

	<b><u>Cost per Linear Foot</u></b>		
	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2018</b>
Within City Limits	\$0.47	\$0.48	\$0.49
Outside City Limits	\$1.65	\$2.56	\$2.42

**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 the Brentwood Blvd. resurfacing project, and a local grant will fund ballfield improvements. Donations will help fund a playground replacement, maintenance costs related to Chapman Plaza and other smaller projects.

## Bonded Indebtedness

For 2017 property taxes, the total assessed valuation for the City of Clayton was \$1,014,928,716. 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 \$101,492,871, if approved by the voters. The City currently has only \$13,890,000 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 \$34,465,000 as of September 30, 2017.

<b>Total Outstanding Bonds as of 9/30/17</b>	
<b>Issuance</b>	<b>Amount</b>
2009 Build America	\$10,670,000
2011 Special Obligation	\$7,810,000
2014 General Obligation	\$13,890,000
2014 Special Obligation	<u>\$2,095,000</u>
<b>Total Outstanding Bonds</b>	<b>\$34,465,000</b>

2009 Build America Taxable Bonds - The City issued \$15 million in two series of Build America Taxable Bonds to pay for the purchase of a new Clayton Police facility.

2011 Special Obligation Bonds - 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.

2014 General Obligation Bonds - The City issued \$15 million of 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.

2014 Special Obligation Refunding Bonds - The City refunded two previous bond issues, both of which had refunded earlier bond project issuances. 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 in debt service costs through the 2014 refunding.

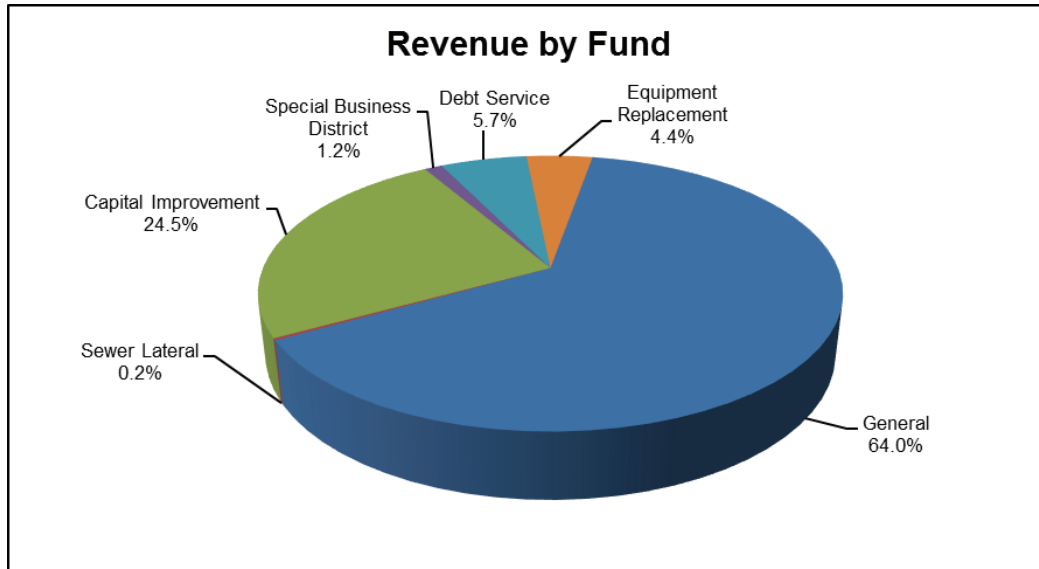


## BUDGET HIGHLIGHTS – ALL FUNDS

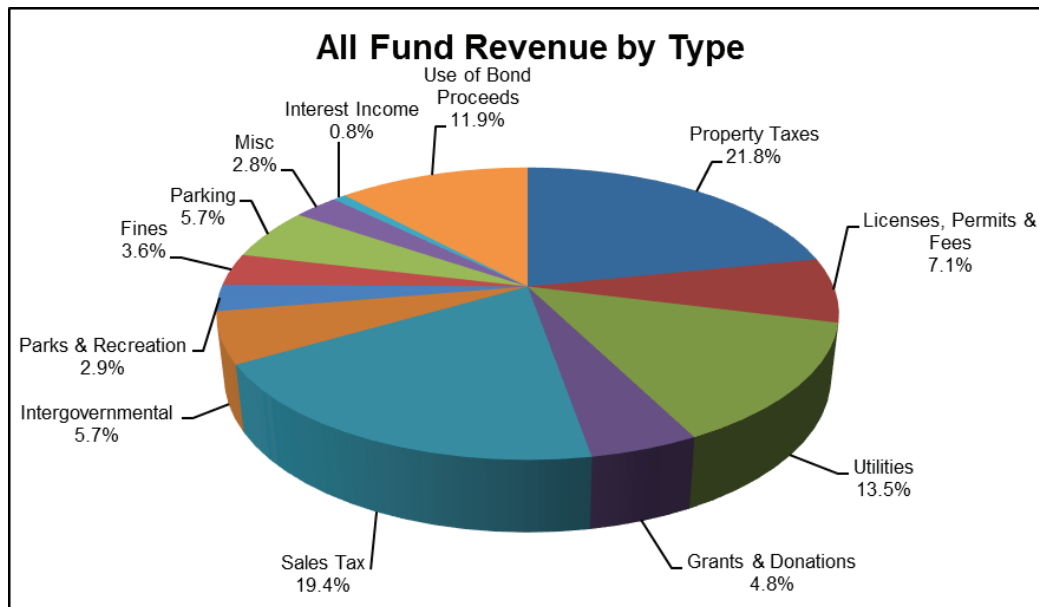
### Revenue

Revenue from all funds is projected to increase to \$40,134,589 from the prior year estimated amount of \$36,452,573 which is a 10.1% increase. The majority of this increase is due to future bond proceeds, higher amounts of sales tax due to a new sales tax, gross receipts (utility) tax, and staff reimbursements.

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



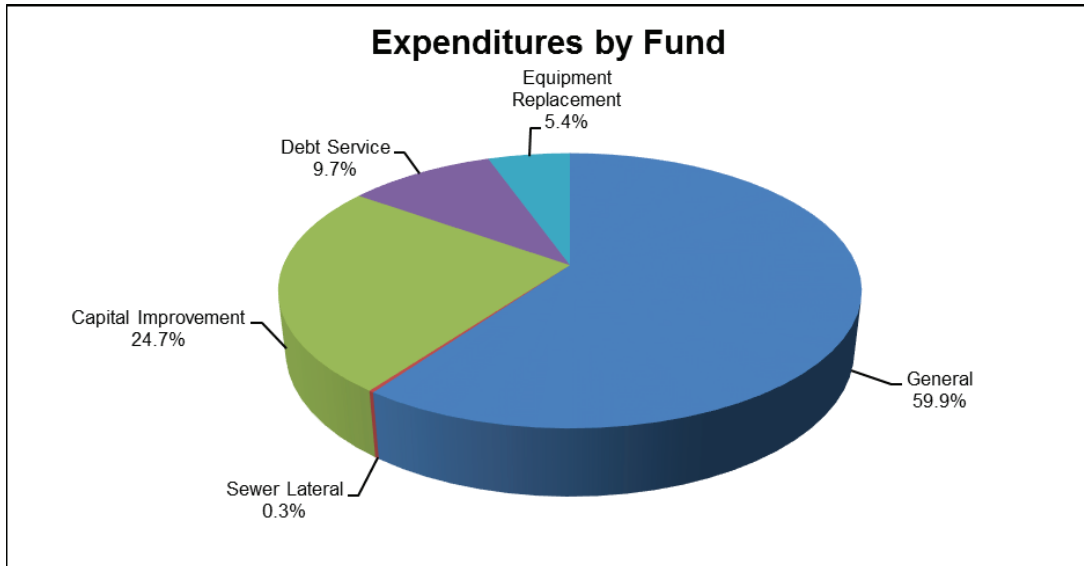
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected.



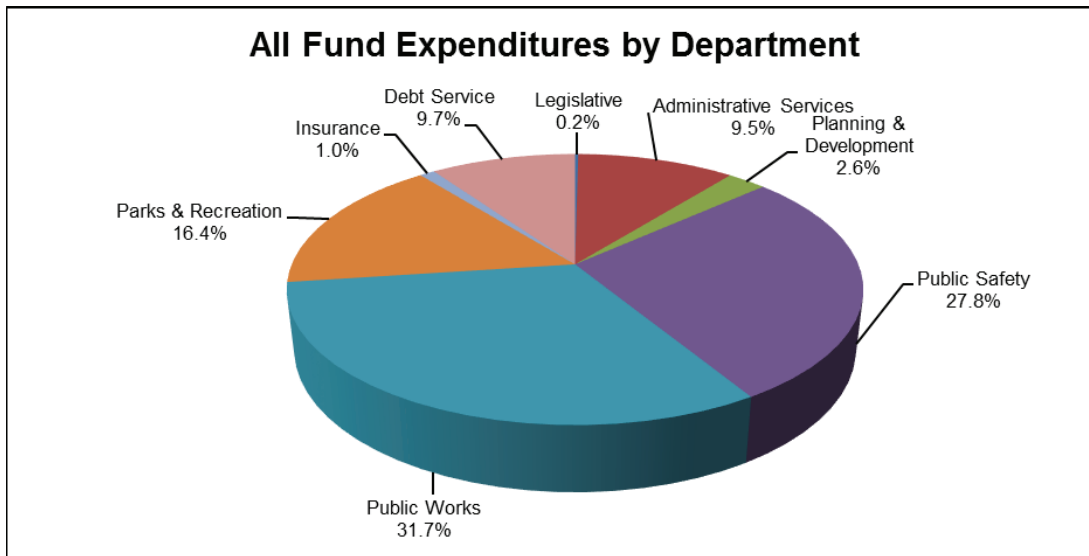
## Expenditures

Expenditures from all funds are projected to increase to \$44,732,360 from the prior year estimated amount of \$41,817,133 which is an 8.1% increase. The increase is due to increases in personnel costs due to new positions, capital projects and large purchases for equipment and systems.

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**

<b>Fund</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>	<b>2018 % of Total</b>	<b>\$ Change 2017 to 2018</b>	<b>% Change 2017 to 2018</b>
General	23,498,494	25,411,647	26,717,335	66.57%	1,305,688	5.1%
Sewer Lateral	94,862	95,107	95,168	0.24%	61	0.1%
Special Business District	438,136	494,319	485,947	1.21%	(8,372)	-1.7%
Equipment Replacement	1,818,658	185,995	210,758	0.53%	24,763	13.3%
Capital Improvement	6,996,399	7,843,584	10,239,972	25.51%	2,396,388	30.6%
Debt Service	2,328,532	2,421,921	2,385,409	5.94%	(36,512)	-1.5%
<b>Total Revenue</b>	<b>35,175,081</b>	<b>36,452,573</b>	<b>40,134,589</b>	<b>100.00%</b>	<b>3,682,016</b>	<b>10.1%</b>
Transfers In, All Funds	9,931,043	8,644,451	7,478,486		(1,165,965)	-13.5%
<b>Total Revenue &amp; Transfers In</b>	<b>45,106,124</b>	<b>45,097,024</b>	<b>47,613,075</b>		<b>2,516,051</b>	<b>5.6%</b>

**EXPENDITURES BY FUND**

<b>Fund</b>	<b>2016 Actual</b>	<b>2017 Estimated</b>	<b>2018 Budget</b>	<b>2018 % of Total</b>	<b>\$ Change 2017 to 2018</b>	<b>% Change 2017 to 2018</b>
General	22,922,482	25,169,187	26,793,144	59.90%	1,623,957	6.5%
Sewer Lateral	100,061	99,972	105,000	0.23%	5,028	5.0%
Equipment Replacement	1,573,118	1,818,663	2,433,764	5.45%	615,101	33.8%
Capital Improvement	6,608,795	9,945,192	11,042,708	24.69%	1,097,516	11.0%
Debt Service	4,833,557	4,784,119	4,357,744	9.74%	(426,375)	-8.9%
<b>Total Expenditures</b>	<b>36,038,013</b>	<b>41,817,133</b>	<b>44,732,360</b>	<b>100.00%</b>	<b>2,915,227</b>	<b>7.0%</b>
Transfers Out, All Funds	9,931,043	8,644,451	7,478,486		(1,165,965)	-13.5%
<b>Total Expenditures &amp; Transfers Out</b>	<b>45,969,056</b>	<b>50,461,584</b>	<b>52,210,846</b>		<b>1,749,262</b>	<b>3.5%</b>

**SUMMARY OF REVENUE AND EXPENDITURES  
ALL FUNDS**

**REVENUE BY TYPE**

Type	2016 Actual	2017 Estimated	2018 Budget	2018 % of Total	\$ Change 2017 to 2018	% Change 2017 to 2018
Property Taxes	8,411,300	8,965,709	8,748,104	21.8%	(217,605)	-2.4%
Licenses, Permits & Fees	2,003,622	2,793,219	2,867,292	7.1%	74,073	2.7%
Utilities	5,235,918	5,244,513	5,436,899	13.5%	192,386	3.7%
Grants & Donations	957,844	4,212,637	1,914,504	4.8%	(2,298,133)	-54.6%
Sales Tax	7,257,356	6,895,286	7,770,738	19.4%	875,452	12.7%
Intergovernmental	1,858,856	2,129,207	2,268,938	5.7%	139,731	6.6%
Parks & Recreation	1,042,643	1,101,199	1,172,110	2.9%	70,911	6.4%
Fines	1,168,061	1,345,649	1,427,322	3.6%	81,673	6.1%
Parking	1,997,499	2,252,403	2,300,824	5.7%	48,421	2.1%
Miscellaneous	4,911,121	1,157,325	1,129,507	2.8%	(27,818)	-2.4%
Interest Income	330,861	355,426	321,851	0.8%	(33,575)	-9.4%
Use of Bond Proceeds	0	0	4,776,500	11.9%	4,776,500	100.0%
<b>Total Revenue</b>	<b>35,175,081</b>	<b>36,452,573</b>	<b>40,134,589</b>	<b>100.0%</b>	<b>3,682,016</b>	<b>10.1%</b>
Transfers In, All Funds	9,931,043	8,644,451	7,478,486		(1,165,965)	
<b>Total Revenue &amp; Transfers In</b>	<b>45,106,124</b>	<b>45,097,024</b>	<b>47,613,075</b>		<b>2,516,051</b>	<b>5.6%</b>

**EXPENDITURES BY DEPARTMENT**

Department	2016 Actual	2017 Estimated	2018 Budget	2018 % of Total	\$ Change 2017 to 2018	% Change 2017 to 2018
Legislative	81,319	85,231	96,622	0.2%	11,391	13.4%
Administrative Services	3,534,067	3,957,220	4,966,064	10.7%	1,008,844	25.5%
Planning & Development	951,341	1,049,722	1,184,453	2.5%	134,731	12.8%
Public Safety	12,093,951	12,561,167	13,168,668	28.3%	607,501	4.8%
Public Works	11,137,280	12,640,287	14,831,253	31.8%	2,190,966	17.3%
Parks & Recreation	4,372,464	7,673,497	7,540,108	16.2%	(133,389)	-1.7%
Insurance	423,102	460,765	452,011	1.0%	(8,754)	-1.9%
Debt Service	4,833,557	4,784,119	4,357,744	9.4%	(426,375)	-8.9%
<b>Total Expenditures</b>	<b>37,427,081</b>	<b>43,212,008</b>	<b>46,596,923</b>	<b>100.0%</b>	<b>3,384,915</b>	<b>7.8%</b>
Transfers Out, All Funds*	8,541,975	7,249,576	5,613,923		(1,635,653)	
<b>Total Expenditures &amp; Transfers Out</b>	<b>45,969,056</b>	<b>50,461,584</b>	<b>52,210,846</b>		<b>1,749,262</b>	<b>3.5%</b>

\* 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 2017 ending fund balance with the projected FY 2018 ending fund balance, four funds will have a change larger than 10%.

Fund	FY 2017 Estimated Ending Fund Balance	FY 2018 Projected Ending Fund Balance	\$ Change from FY 2017 to FY 2018	% Change from FY 2017 to FY 2018
Special Business District Fund	\$204,649	\$126,092	(\$78,557)	- 38%
Capital Improvement Fund	\$2,962,833	\$166,320	(\$2,796,513)	- 94%
2014 General Obligation Bond Issue	\$7,558,820	\$6,166,521	(\$1,392,299)	- 18%
2009 Build America Bond Issue	\$88,231	\$126,051	\$37,820	43%

#### Special Business District Fund

The 38% decrease expected in the Special Business District Fund is the result of planned use of the estimated FY 2017 surplus of revenue over the amount transferred out to pay for a portion of Economic Development and Event costs in the General Fund. Excluding the use of this surplus, transfers-out are planned to equal FY 2018 revenue.

#### Capital Improvement Fund

The 94% decrease expected in the Capital Improvement Fund is the result of the FY 2018 projected expenditures and transfers-out exceeding revenue and transfers-in by \$2.8 million. The level of project expenditures fluctuates from year-to-year, and the impact on fund balance is greatly impacted by the level of outside funding sources. A smaller portion of project expenditures budgeted in FY 2018 are supported by grants and donations than in prior years.

#### 2014 General Obligation Bond Issue

The 18% decrease in the 2014 General Obligation Bond Issue is primarily the result of the expected FY 2018 transfer-out of \$1.5 million to the Capital Improvement Fund to fund construction project costs on the projects planned for the bond funds.

#### 2009 Build America Bond Issue

The projected 43% 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 \$37,820 projected surplus adds a small reserve for debt service payments.

**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds - FY 2018 Budget**

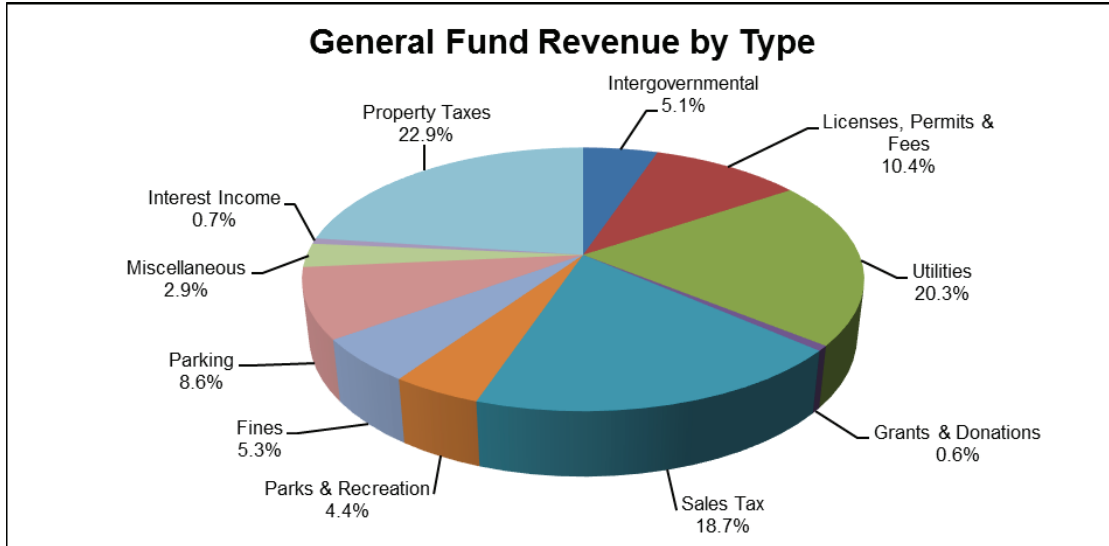
	<b>General</b>	<b>Sewer Lateral</b>	<b>Special Business District</b>	<b>Equipment Replacement</b>	<b>Capital Improvement</b>	<b>Debt Service</b>
<b>Revenue &amp; Transfers In</b>						
Property Taxes	6,114,050	-	484,072	-	-	2,149,982
Licenses, Permits & Fees	2,773,345	93,947	-	-	-	-
Utilities	5,436,899	-	-	-	-	-
Grants & Donations	167,095	-	-	-	1,747,409	-
Sales Tax	4,985,765	-	-	-	2,784,973	-
Intergovernmental	1,373,154	-	-	-	895,784	-
Parks & Recreation	1,172,110	-	-	-	-	-
Fines	1,427,322	-	-	-	-	-
Parking	2,300,824	-	-	-	-	-
Miscellaneous	778,820	-	-	160,538	6,800	183,349
Interest Income	187,951	1,221	1,875	50,220	28,506	52,078
Use of Bond Proceeds	-	-	-	-	4,776,500	-
<b>Total Revenue</b>	<b>26,717,335</b>	<b>95,168</b>	<b>485,947</b>	<b>210,758</b>	<b>10,239,972</b>	<b>2,385,409</b>
Transfers In	1,973,502	-	-	1,820,837	1,549,684	2,134,463
<b>Total Revenue &amp; Transfers In</b>	<b>28,690,837</b>	<b>95,168</b>	<b>485,947</b>	<b>2,031,595</b>	<b>11,789,656</b>	<b>4,519,872</b>
<b>Expenditures &amp; Transfers Out</b>						
Legislative	96,622	-	-	-	-	-
Administrative Services	4,159,350	-	-	806,714	-	-
Planning & Development	1,184,453	-	-	-	-	-
Public Safety	12,711,819	-	-	456,849	-	-
Public Works	7,162,034	105,000	-	847,511	6,716,708	-
Parks & Recreation	2,891,418	-	-	322,690	4,326,000	-
Insurance	452,011	-	-	-	-	-
Debt Service	-	-	-	-	-	4,357,744
<b>Total Expenditures</b>	<b>28,657,707</b>	<b>105,000</b>	<b>-</b>	<b>2,433,764</b>	<b>11,042,708</b>	<b>4,357,744</b>
Transfers Out*	-	-	564,504	-	3,543,461	1,505,958
<b>Total Expenditures &amp; Transfers Out</b>	<b>28,657,707</b>	<b>105,000</b>	<b>564,504</b>	<b>2,433,764</b>	<b>14,586,169</b>	<b>5,863,702</b>
<b>Surplus (Deficit)</b>	<b>33,130</b>	<b>(9,832)</b>	<b>(78,557)</b>	<b>(402,169)</b>	<b>(2,796,513)</b>	<b>(1,343,830)</b>
Fund Balance October 1, 2017 (Estimated)	17,137,358	120,759	204,649	4,768,287	2,962,833	7,821,074
<b>Fund Balance September 30, 2018</b>	<b>17,170,488</b>	<b>110,927</b>	<b>126,092</b>	<b>4,366,118</b>	<b>166,320</b>	<b>6,477,244</b>

\* 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

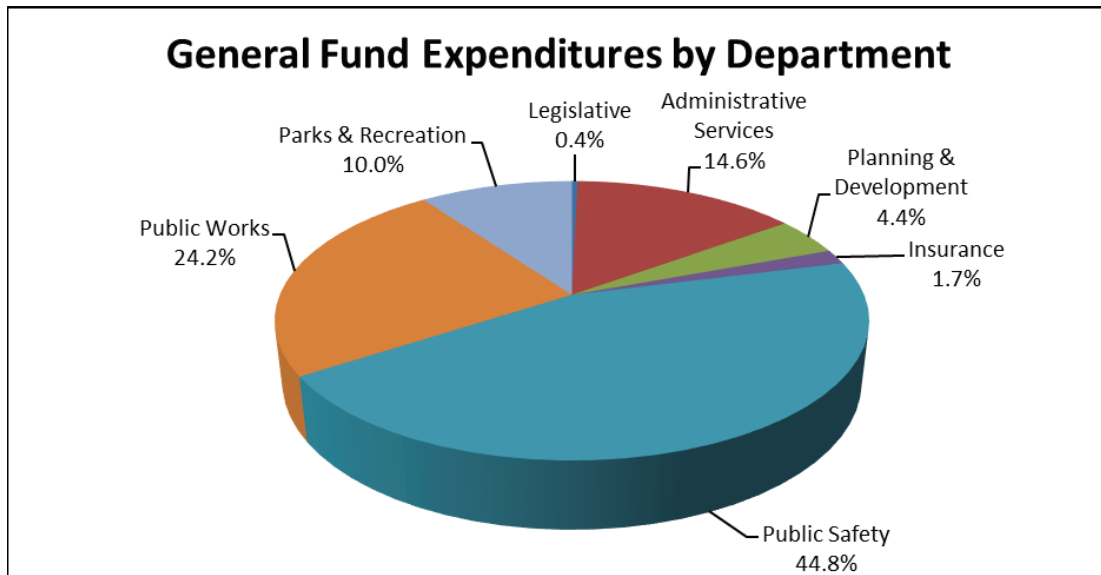
### Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$26,717,355 from the prior year estimated amount of \$25,411,647, or 5.1%. This change is mostly due to a new sales tax and increases in utility taxes and staff reimbursements. The graph below illustrates General Fund revenue projections by type or category of revenue.



### Expenditures

General Fund expenditures are projected to increase to \$28,657,707 from the prior year estimated amount of \$26,564,062, or nearly 8% due to increased personnel costs, particularly public safety, and transfers-out for equipment and system replacements. The graph below illustrates projected expenditures by department.



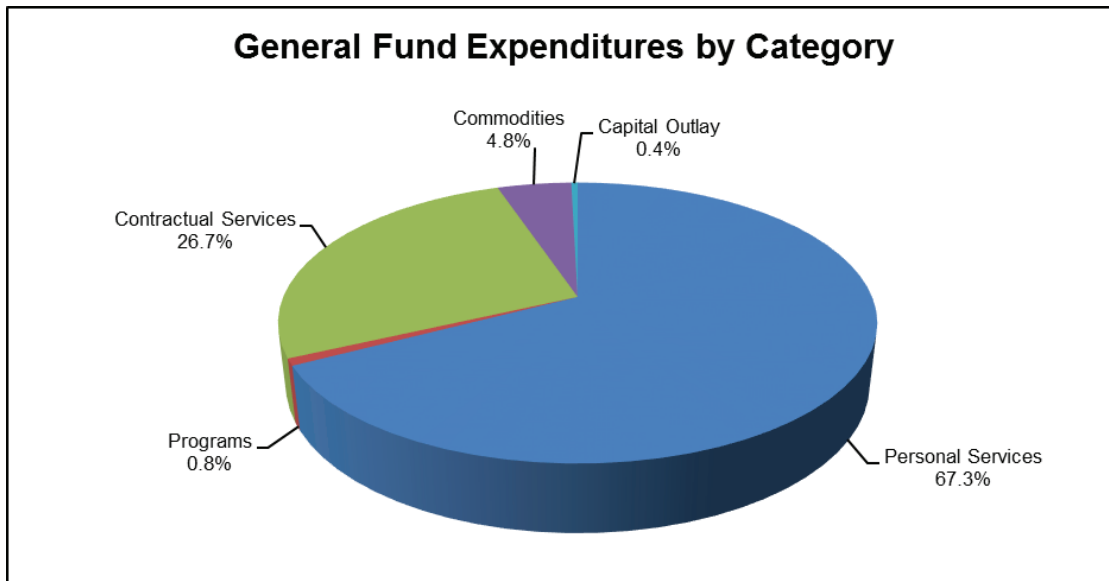
\*Departmental transfers to the Equipment Replacement Fund and Capital Improvement Fund for the repayment of an interfund advance are excluded from this graph.

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>2017 Estimated</u>	<u>2018 Budget</u>	<u>% of Total</u>	<u>\$ Change FY 2017 to FY 2018</u>	<u>% Change FY 2017 to FY 2018</u>
<i>Personal Services</i>	\$16,708,721	\$18,035,994	62.9%	\$1,327,273	7.9%
<i>Contractual Services</i>	6,915,810	7,152,806	25.0%	236,996	3.4%
<i>Commodities</i>	1,243,762	1,279,183	4.5%	35,421	2.8%
<i>Capital Outlay</i>	82,555	110,670	0.4%	28,115	34.1%
<i>Programs</i>	218,339	214,491	0.7%	(3,848)	-1.8%
<b>Subtotal</b>	<b>25,169,187</b>	<b>26,793,144</b>	<b>93.5%</b>	<b>1,623,957</b>	<b>6.5%</b>
<i>Transfers-Out*</i>	1,507,068	1,864,563	6.5%	357,495	23.7%
<b>Total General Fund</b>	<b>\$26,676,255</b>	<b>\$28,657,707</b>	<b>100.0%</b>	<b>1,981,452</b>	<b>7.4%</b>

\*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	2016 Actual	2017 Estimated	2018 Budget	2018 % of Total	\$ Change 2017 to 2018	% Change 2017 to 2018
Property Taxes	5,778,041	6,342,354	6,114,050	22.87%	(228,304)	-3.6%
Licenses, Permits & Fees	1,909,515	2,699,272	2,773,345	10.38%	74,073	2.7%
Utilities	5,235,918	5,244,513	5,436,899	20.35%	192,386	3.7%
Grants & Donations	74,859	47,741	167,095	0.63%	119,354	250.0%
Sales Tax	4,330,748	4,137,887	4,985,765	18.66%	847,878	20.5%
Intergovernmental	969,583	1,242,262	1,373,154	5.14%	130,892	10.5%
Parks & Recreation	1,042,643	1,101,199	1,172,110	4.39%	70,911	6.4%
Fines	1,168,061	1,345,649	1,427,322	5.34%	81,673	6.1%
Parking	1,997,499	2,252,403	2,300,824	8.61%	48,421	2.1%
Miscellaneous	826,889	818,729	778,820	2.92%	(39,909)	-4.9%
Interest Income	164,738	179,638	187,951	0.70%	8,313	4.6%
<b>Total Revenue</b>	<b>23,498,494</b>	<b>25,411,647</b>	<b>26,717,335</b>	<b>100.00%</b>	<b>1,305,688</b>	<b>5.1%</b>
Transfers In	1,622,126	1,458,637	1,973,502		514,865	35.3%
<b>Total Revenue &amp; Transfers In</b>	<b>25,120,620</b>	<b>26,870,284</b>	<b>28,690,837</b>		<b>1,820,553</b>	<b>6.8%</b>

**EXPENDITURES BY DEPARTMENT**

Department	2016 Actual	2017 Estimated	2018 Budget	2018 % of Total	\$ Change 2017 to 2018	% Change 2017 to 2018
Legislative	81,319	85,231	96,622	0.34%	11,391	13.4%
Administrative Services	3,386,177	3,758,365	4,159,350	14.51%	400,985	10.7%
Planning & Development	951,341	1,049,722	1,184,453	4.13%	134,731	12.8%
Public Safety	11,034,469	11,980,780	12,711,819	44.36%	731,039	6.1%
Public Works	6,213,058	6,788,240	7,162,034	24.99%	373,794	5.5%
Parks & Recreation	2,222,084	2,440,959	2,891,418	10.09%	450,459	18.5%
Insurance	423,102	460,765	452,011	1.58%	(8,754)	-1.9%
<b>Total Expenditures</b>	<b>24,311,550</b>	<b>26,564,062</b>	<b>28,657,707</b>	<b>100.00%</b>	<b>2,093,645</b>	<b>7.9%</b>
Transfers Out*	215,675	112,193	0		(112,193)	-100.0%
<b>Total Expenditures &amp; Transfers Out</b>	<b>24,527,225</b>	<b>26,676,255</b>	<b>28,657,707</b>		<b>1,981,452</b>	<b>7.4%</b>

\* 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	\$564,504
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	\$1,408,998
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	\$1,820,837
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	\$1,505,958
6. Capital Improvement Fund to 2011 Special Obligation Bond and 2014 Special Obligation Refunding Bond Issues	Debt payments	\$2,134,463

\* 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.



## 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



**\$136**  
2016 ACTUAL

\$125  
2016 GOAL

Police cost per capita

\$140  
2015 ACTUAL



**\$94**  
2016 ACTUAL

\$96  
2016 GOAL

Fire/EMS cost per capita

\$91  
2015 ACTUAL



**90%**  
2016 ACTUAL

85%  
2016 GOAL

UCR Part 1 violent crime clearance rate

85%  
2015 ACTUAL



**95%**  
2017 ACTUAL

90%  
2017 GOAL

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

90%  
2015 ACTUAL

## ECONOMIC DEVELOPMENT



**\$7.26**  
2016 ACTUAL

\$7.31  
2016 GOAL

Sales tax per square foot of retail space

\$6.95  
2015 ACTUAL

## PLANNING AND DEVELOPMENT



**88%**  
2017 ACTUAL

95%  
2017 GOAL

% of residents rating appearance of Clayton as good or better\*

87%  
2015 ACTUAL

## PARKS AND RECREATION



**92%**  
2017 ACTUAL

95%  
2017 GOAL

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

92%  
2015 ACTUAL



**\$10,213**  
2016 ACTUAL

\$8,160  
2016 GOAL

Cost of maintenance per acre

\$8,160  
2015 ACTUAL

## TRANSPORTATION



**87%**  
2016 ACTUAL

80%  
2016 GOAL

% of lane miles with Pavement Condition Index rating of 3 or higher

88%  
2015 ACTUAL

## ORGANIZATIONAL EXCELLENCE



**35**  
2016 ACTUAL

26  
2016 GOAL

Annual training hours per employee

31  
2015 ACTUAL

\*Based on results of biennial Citizen Survey. The most recent Citizen Survey was conducted in 2017.



# Exceptional City Services Scorecard

Public Safety		2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% residents surveyed who feel safe	95%	95%	-	95%	-
	% of residents surveyed rating competency of Fire/EMS are good or excellent	90%	90%	-	90%	-
Financial	Police cost per capita	\$140	\$125	✗ \$136	\$148	\$157
	Fire/EMS cost per capita	\$91	\$96	✓ \$94	\$96	\$96
Process	% of fires contained in room of origin	100%	100%	✗ 93%	100%	100%
	UCR Part I crimes per 1,000 population	18.50	18.50	✗ 20.20	18.50	19.00
	UCR Part I property crime clearance rate	31%	31%	✗ 28%	35%	33%
	UCR Part I violent crime clearance rate	85%	85%	✓ 90%	85%	85%
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	50%	50%	✓ 100%	50%	50%
People	Average annual training hours per employee	164	120	✓ 135	120	120
	% employees meeting requirements to promote	66%	75%	✓ 76%	75%	75%
	Police Employee Engagement Index	-	4.00	-	4.00	4.00
	Fire Employee Engagement Index	-	4.20	-	4.20	4.20

Economic Development		2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% businesses rating city services as good or excellent	88%	-	-	-	80%
	% residents rating culture, dining and shopping environment as good or better	83%	-	-	85%	-
Financial	Sales tax per square foot of retail space	\$6.95	\$7.31	✗ \$7.26	\$7.87	\$7.78
	Commercial property tax per square foot of office and retail space	\$0.43	\$0.49	✗ \$0.46	\$0.50	\$0.48
Process	Number of annual prospect or retention visits	50	45	✓ 47	45	50
People	Average annual training hours per employee	31	24	✓ 29.25	26	26

Planning and Development		2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% of residents rating appearance of Clayton as good or better	87%	95%	-	95%	-
Process	% of property maintenance cases brought to compliance prior to referral to court	71%	85%	✓ 93%	85%	95%
	% of projects approved without modification to ARB guidelines	83%	100%	✗ 86%	100%	90%
People	Average annual training hours per employee	28	35	✓ 40	45	50
	Employee Engagement Index	-	4.20	-	4.20	4.20

Recreation and Culture		2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% residents rating overall satisfaction as good or better	92%	95%	-	95%	-
Financial	Cost of park maintenance per acre maintained	\$8,160	\$8,160	✗ \$10,213	\$8,400	\$9,000
	% operating cost recovery for recreation facilities	98%	90%	✓ 92%	95%	92%
Process	% of registrants per total capacity of recreation programs	73%	75%	✗ 72%	75%	75%
	Acres properly maintained (per park inspection index)	83%	85%	✗ 83%	85%	85%
	% households with one or more recreation pass holders	35%	35%	✓ 35%	35%	35%
People	Average annual training hours per full-time equivalent employee	33	30	✗ 29	30	30
	Employee Engagement Index	-	4.10	-	4.10	4.20

Transportation		2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% of residents rating streets as good or better	50%	85%	-	85%	-
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$52,815	\$55,000	✓ \$41,325	\$55,000	\$17,200
Process	% lane miles with Pavement Condition Index rating of 3 or higher	88%	80%	✓ 87%	80%	85%
	% of linear miles with dedicated/shared bicycle routes	7%	7%	✓ 7%	7%	7%
	Annual sidewalk defects per 1,000 linear feet	0.12	0.50	-	0.50	-
People	Average annual training hours per employee	23	25	✓ 34	25	25
	Employee Engagement Index	-	4.20	-	4.20	4.20

Organizational Excellence						
Customer	% of employees rating HR service as good or better	-	92%	-	-	92%
	% of employees rating IT service as good or better	-	85%	-	-	90%
	% of employees rating Finance service as good or better	-	87%	✗ 86%	-	87%
Financial	IT cost per endpoint (desktops, laptops, tablets)	\$3,779	\$5,120	✓ \$4,106	\$5,925	\$7,443
	HR cost per employee	\$1,528	\$1,431	✓ \$1,379	\$1,478	\$1,500
	Finance cost per \$1M in operating expenditures	\$25,653	\$22,396	✗ \$22,876	\$19,074	\$17,554
Process	Annual % IT system "up" time	99.99%	99.99%	✗ 99.98%	99.95%	99.95%
	Annual number of auditor adjusting entries	1	<2	✓ 0	<2	<2
	Annual \$ of auditor adjusting entries	\$665,914	<\$100,000	✓ \$0	<\$100,000	<\$100,000
	City-wide rate of turnover (excluding retirement, disability or death)	4.24%	<5.00%	✗ 5.95%	<5.00%	<5.00%
People	Annual training hours per employee	31	26	✓ 35	26	26
	Employee Engagement Index	-	4.10	-	4.10	4.10

Key	
✓	Goal met
✗	Goal not met



## REVENUE SOURCES

This section provides a detailed analysis of each major revenue source of the City's governmental funds. In total, approximately 85% 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

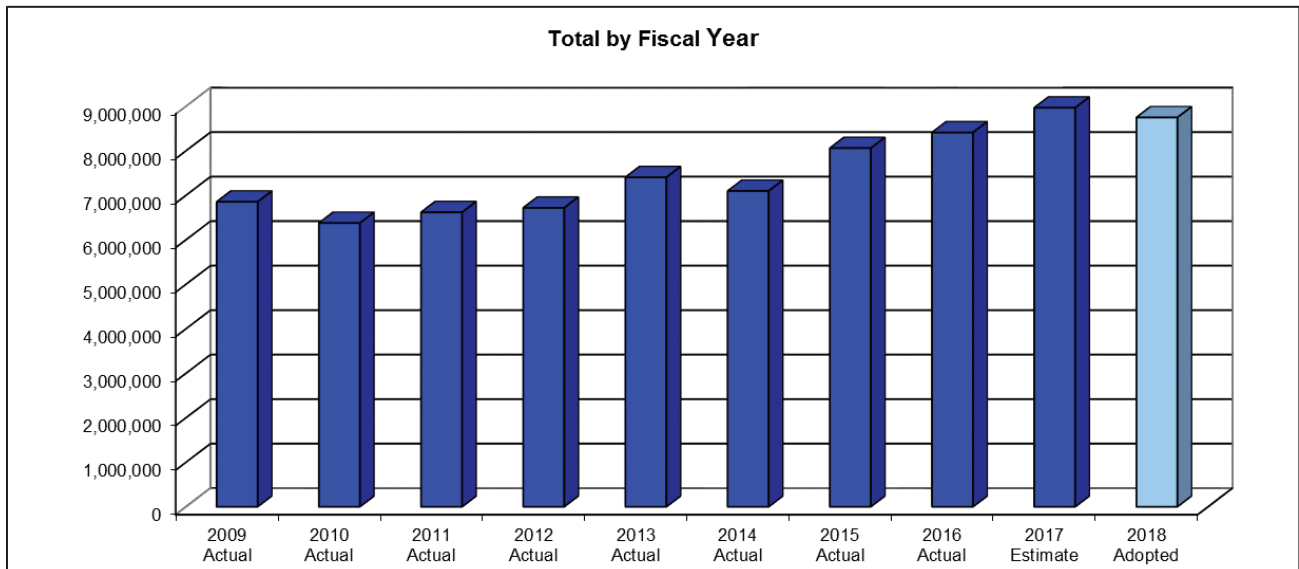
The City levies a property tax on all real and personal property within Clayton. This revenue is deposited primarily into the City's General Fund. In addition, a special levy is allocated to the Special Business District (an overlay of the downtown geographical area), the 2009 Build America Bond debt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

## Financial Trend

Fiscal 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
2009	5,501,930	247,296	0	0	1,103,130	6,852,356	4.2%
2010	5,358,914	223,154	0	0	791,990	6,374,058	-7.0%
2011	5,446,505	398,305	0	0	772,297	6,617,107	3.8%
2012	5,562,435	398,748	0	0	756,757	6,717,940	1.5%
2013	5,901,806	426,763	0	0	1,074,809	7,403,378	10.2%
2014	5,584,654	428,244	1,082,694	0	0	7,095,592	-4.2%
2015	5,568,826	417,427	1,041,304	1,030,854	0	8,058,411	13.6%
2016	5,778,041	437,184	1,067,099	1,128,976	0	8,411,300	4.4%
2017 Estimated	6,342,354	493,159	1,072,077	1,058,119	0	8,965,709	6.6%
2018 Adopted	6,114,050	484,072	1,081,569	1,068,413	0	8,748,104	-2.4%
% of Funds' 2018 Revenue	22.9%	99.6%	86.0%	95.4%	0.0%		

## Trend Analysis

The property tax levies for the General Fund and Special Business District (SBD) are at or near the maximum rate allowable by Missouri state law. Available revenue growth in property tax is restricted to a growth index and new construction. The voter approved levy for the Build America Bond debt service began in 2014 and was timed to replace the levy supporting a maturing bond issue. The voter approved 2014 General Obligation Bond debt service is also supported by a property tax levy beginning in 2015. Property tax revenue increased in 2018 due to recouping funds from tax protests. Assessed values increased substantially for 2018 which is likely to cause rates to fall, but tax revenue may be slightly lower as the available recoupment amount may not be as large as in the prior year.







# Sales Tax

## Legal Authorization

State Statute: 66.600-66.630 & 94.857 (General)  
 94.850 (Local Option)  
 321.242 (Fire Services)  
 67.547 (Public Safety)  
 94.577 (Capital Improvement)  
 644.032 (Parks & Storm water)  
 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 (local option), both which can be used to provide a broad range of traditional City services. Two sales taxes have been added recently which are a Fire & EMS services sales tax in 2014 and a public safety sales tax approved by St. Louis County voters in 2017. These sales taxes are recorded in the General Fund.

## Description

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

The City's other sales taxes are recorded in the Capital Improvement Fund which include a one-half cent sales tax for capital improvements and 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, construct new capital projects, and replace large vehicles and equipment.

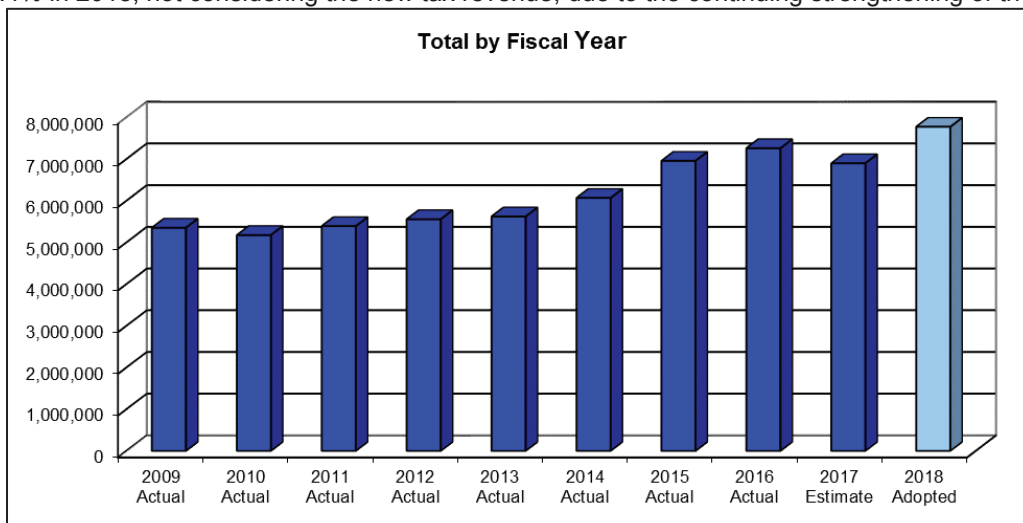
## Financial Trend

Fiscal Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2009	2,931,587	2,418,748	5,350,335	-9.9%
2010	2,769,622	2,403,857	5,173,479	-3.3%
2011	2,901,148	2,488,616	5,389,764	4.2%
2012	3,092,196	2,462,040	5,554,236	3.1%
2013	3,021,776	2,598,292	5,620,068	1.2%
2014	3,290,992	2,774,108	6,065,100	7.9%
2015	4,077,464	2,876,695	6,954,159	14.7%
2016	4,330,748	2,926,608	7,257,356	4.4%
2017 Estimated	4,137,887	2,757,399	6,895,286	-5.0%
2018 Adopted	4,985,765	2,784,973	7,770,738	12.7%
% of Funds' 2018 Revenue	18.7%	27.2%		

\* Revenue for funds that were consolidated beginning in 2011 are shown consolidated historically.

## 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. Revenue increased for new taxes added by voter approval in 2015 for Fire & EMS services sales tax and in 2018 for the Public Safety sales tax. Normal fluctuations in growth still occur and the City anticipates that total sales tax revenue will increase by 1.4% in 2018, not considering the new tax revenue, due to the continuing strengthening of the economy.





# Gross Receipts (Utility) Tax

## Legal Authorization

State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

## Description

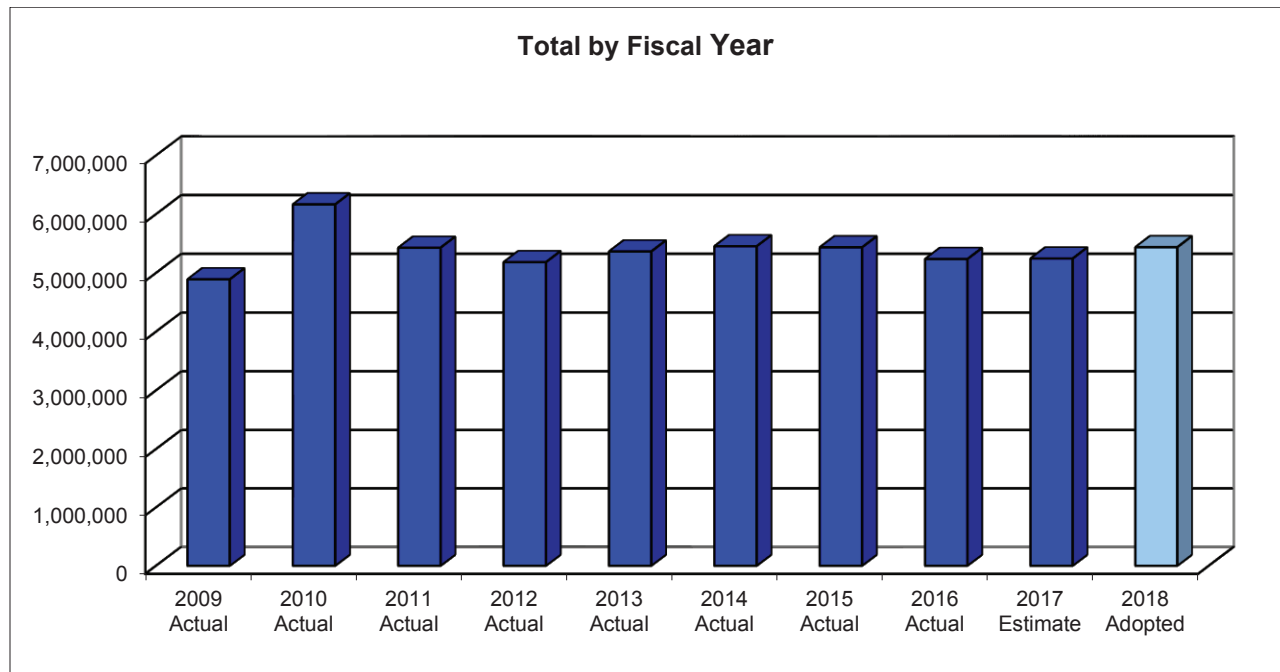
The City levies an 8% gross receipts tax on utilities doing business within the City. This includes electric, telephone, gas and water. This tax is passed on to the customers by the utility companies and remitted to the City each subsequent month. This revenue is recorded in the General Fund.

## Financial Trend

Fiscal Year	General Fund					% Change from Previous Year
	Electric	Telephone	Gas	Water	Total	
2009	1,983,434	1,558,743	1,076,986	271,053	4,890,216	-14.2%
2010	2,228,739	2,755,674	908,190	273,305	6,165,909	26.1%
2011	2,548,213	1,684,442	884,411	311,286	5,428,352	-12.0%
2012	2,516,075	1,617,257	702,112	347,365	5,182,809	-4.5%
2013	2,683,072	1,594,188	784,469	302,916	5,364,645	3.5%
2014	2,750,215	1,540,517	847,509	314,708	5,452,949	1.6%
2015	2,792,032	1,518,856	811,152	312,802	5,434,842	-0.3%
2016	2,716,125	1,553,676	609,875	356,242	5,235,918	-3.7%
2017 Estimated	2,679,365	1,593,099	634,876	337,173	5,244,513	0.2%
2018 Adopted	2,810,972	1,629,664	653,003	343,260	5,436,899	3.7%
% of Funds' 2018 Revenue	10.5%	6.1%	2.4%	1.3%	20.3%	

## Trend Analysis

Utility taxes are susceptible to business activity, climatic conditions, commodity prices, changes in technology, and regulated rates. A higher level of revenue in 2010 is due to a large telecommunications settlement received. An electric rate increase and increased telephone billings are the reasons for the projected 3.7% increase in 2018.





# Parking: On-Street, Lots & Garages

## Legal Authorization

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

## Description

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

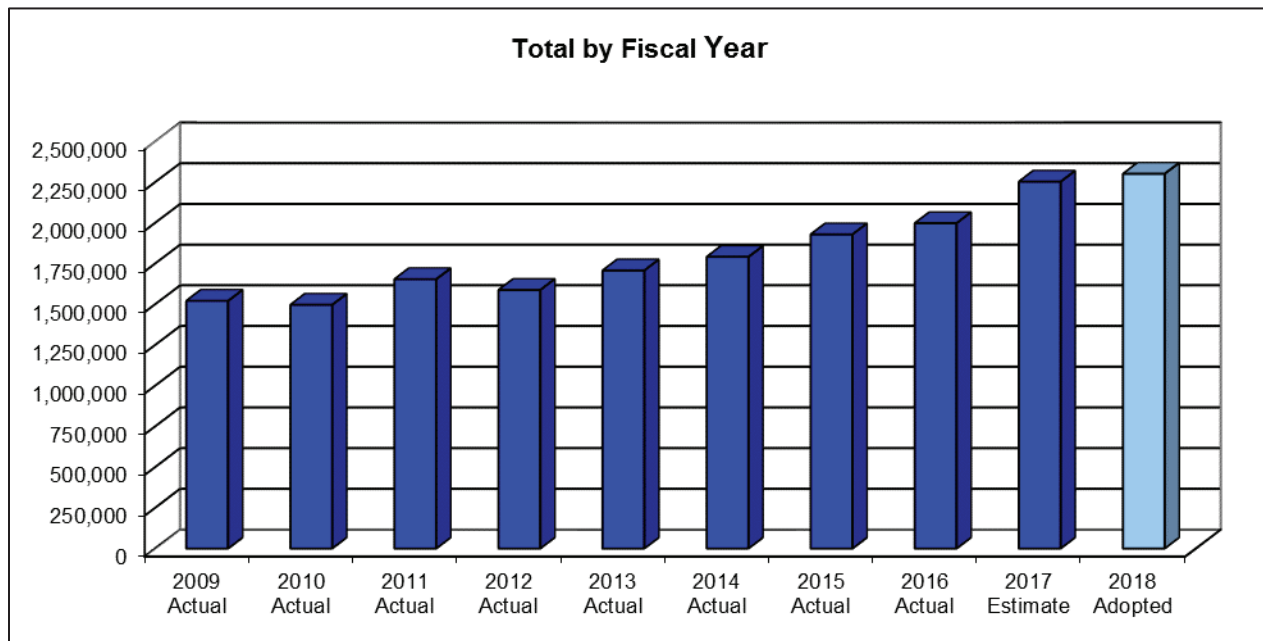
## Financial Trend

Fiscal Year	General Fund*	% Change from Previous Year
2009	1,520,587	7.0%
2010	1,496,154	-1.6%
2011	1,653,514	10.5%
2012	1,587,248	-4.0%
2013	1,707,402	7.6%
2014	1,790,473	4.9%
2015	1,928,908	7.7%
2016	1,997,499	3.6%
2017 Estimated	2,252,403	12.8%
2018 Adopted	2,300,824	2.1%
% of Funds' 2018 Revenue	8.6%	

\* The Parking Fund was combined with the General Fund and those revenues have been combined in this table.

## Trend Analysis

This revenue fluctuates due to parking usage. Increases in parking permits and hourly rates occur periodically, driving changes in revenue. An increase in hourly rates occurred midway through 2017 and will continue with a full year in 2018 to drive longer-term parkers to available lots to free up on-street parking for local businesses. Part of this revenue increase is offset by increased parking system costs, including a mobile application.





# Permits & Fees

## Legal Authorization

State Statute: 79.450  
 City Ordinance: Municipal Code Chapter 5

## Description

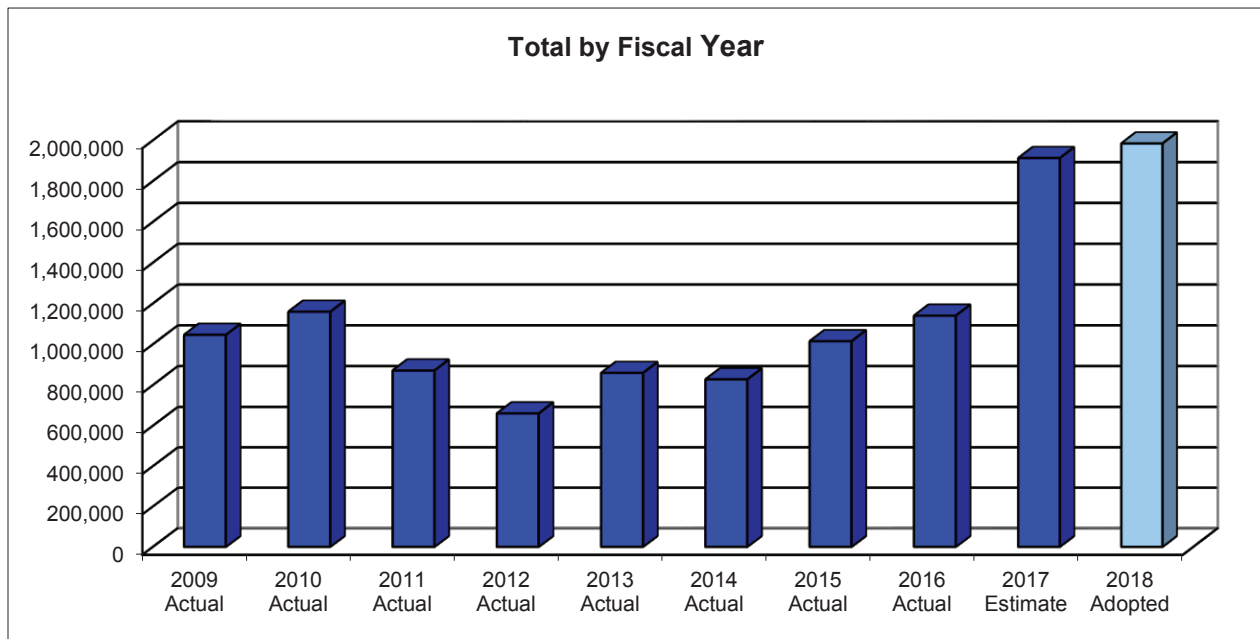
The City issues building and construction permits for activities associated with building and remodeling within the City. The fees for these activities are calculated on a sliding scale based on the value of construction and are collected by the City at the time of application or at the time of permit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

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	1,046,217	11.0%
2010	1,159,440	10.8%
2011	871,416	-24.8%
2012	661,058	-24.1%
2013	859,431	30.0%
2014	827,729	-3.7%
2015	1,014,915	22.6%
2016	1,140,122	12.3%
2017 Estimated	1,912,840	67.8%
2018 Adopted	1,984,293	3.7%
% of Funds' 2018 Revenue	7.4%	

## 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 development activity. The City experienced a significant increase beginning in 2015. The years 2017 and 2018 have one-time permit revenue from several specific large-scale projects. A fee increase also occurred midway through 2016 which has also led to increased revenue.





# 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.

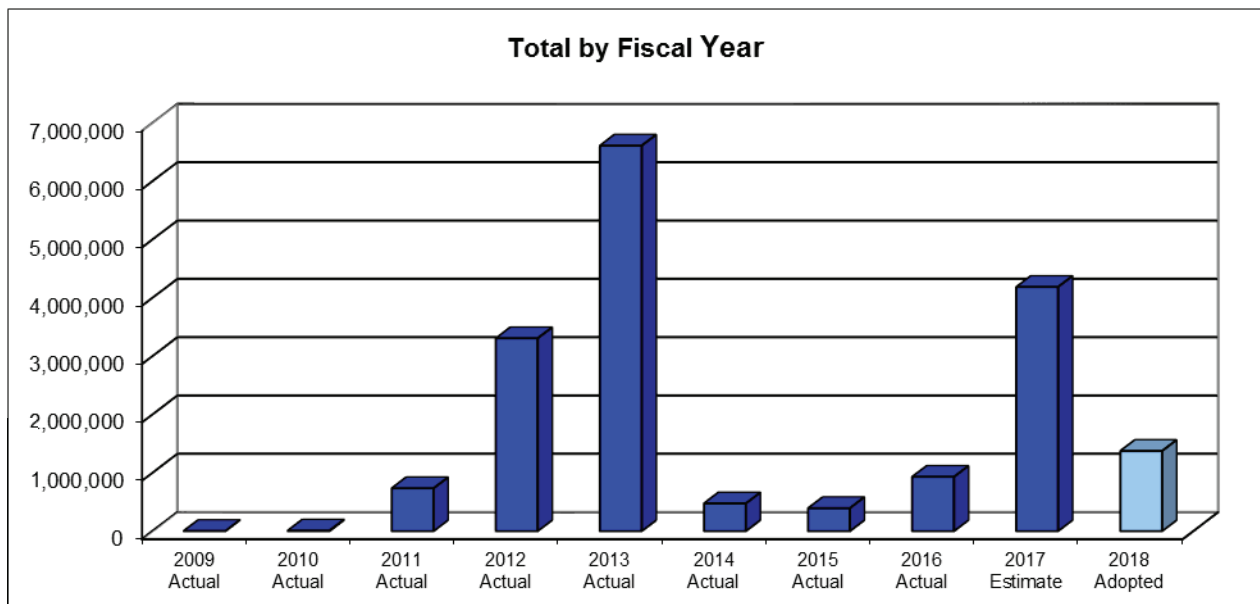
## Financial Trend

Fiscal Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2009	0	0	0	0	0	-100.0%
2010	7,376	0	0	0	7,376	100.0%
2011	2,800	0	0	731,000	733,800	9,848.5%
2012	41,849	0	100,152	3,163,099	3,305,100	350.4%
2013	114,995	0	65,259	6,428,717	6,608,971	100.0%
2014	49,876	16,600	4,177	402,426	473,079	-92.8%
2015	57,742	0	1,685	332,897	392,324	-17.1%
2016	69,183	0	19,298	840,788	929,269	136.9%
2017 Estimated	42,767	0	0	4,142,396	4,185,163	350.4%
2018 Adopted	162,095	0	0	1,211,396	1,373,491	-67.2%
% of Funds' 2018 Revenue	0.6%	0.0%	0.0%	11.8%		

\*Revenue from funds that were consolidated beginning in 2011 are shown consolidated historically. Also prior to 2011, state and local grants were not separated from federal grants and are combined under the Federal Grant revenue summary through 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 2013 is partly attributable to an up-front payment of a long-term lease and other tenant costs of \$5.3 million used toward the renovation of a City building. In recent years, the City has been the recipient of large corporate and personal donations through the Clayton Century Foundation which has funded park projects and this has become a significant source of revenue. This revenue source supported \$4 million of construction in 2017 for a park project. 2018 revenue includes grants and donations for other park projects.





# Parks & Recreation Revenue

## Legal Authorization

State Statute: N/A  
 City Ordinance: City Charter

## Description

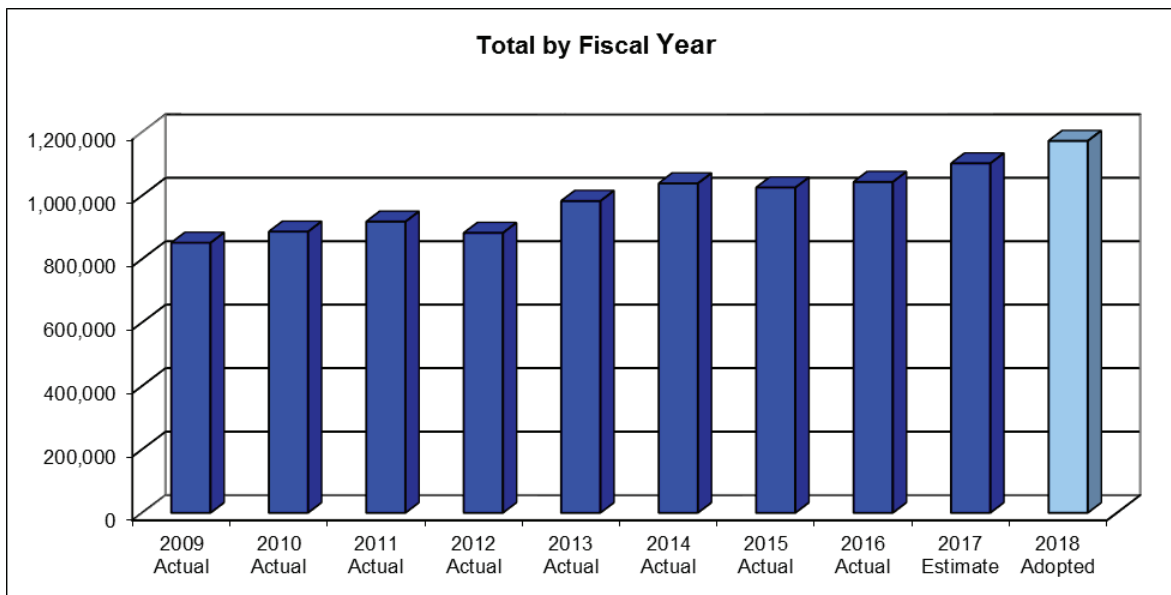
The City collects recreational fees for the Shaw Park Aquatic Center, Ice Rink and Tennis Center, as well as for programs, rentals, facilities and events. Periodic fee surveys are conducted to ensure program charges are in line with surrounding communities. These fees recover a portion of the cost to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

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	850,862	3.1%
2010	885,850	4.1%
2011	917,630	3.6%
2012	881,987	-3.9%
2013	982,715	11.4%
2014	1,038,084	5.6%
2015	1,024,887	-1.3%
2016	1,042,643	1.7%
2017 Estimated	1,101,199	5.6%
2018 Adopted	1,172,110	6.4%
% of Funds' 2018 Revenue	4.4%	

## Trend Analysis

Revenue collected from parks and recreation fees generally increases each year. Variances occur when the City implements new rates, offers additional or fewer classes, when facilities are unavailable for a period due to renovations, and with weather fluctuations for outdoor activities. Revenue decreased in 2012 due to outsourcing concession operations at the Aquatic Center as well as loss of revenue during the tennis center reconstruction. Revenue decreased in 2015 due to lower aquatic attendance and reduced participation in contractual programming, but experienced increases in 2016 and 2017, and is expected to increase in 2018.





# Municipal Court & Parking Fines

## Legal Authorization

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

## Description

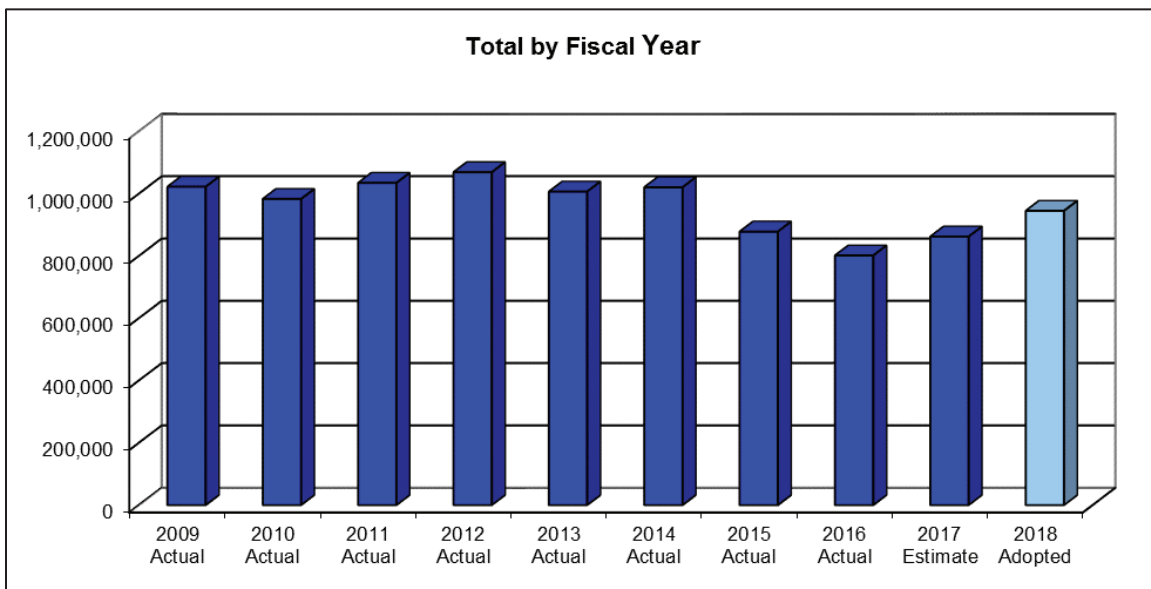
This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking violations and fines issued by the parking enforcement officers.

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	1,022,003	-4.8%
2010	982,733	-3.8%
2011	1,034,383	5.3%
2012	1,068,676	3.3%
2013	1,006,406	-5.8%
2014	1,020,310	1.4%
2015	877,923	-14.0%
2016	801,320	-8.7%
2017 Estimated	862,009	7.6%
2018 Adopted	944,600	9.6%
% of Funds' 2018 Revenue	3.5%	

## 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 2009 and 2010, but has increased in recent years due to enhanced enforcement and the convenience to pay parking tickets online. Municipal court fines have declined since 2015 due to a lower number of violations being written and changes in state law. Midway through 2017 the City increased parking fines and delinquent penalties which has increased revenue. This increase is partially offset by increased system costs.





# St. Louis County Road & Bridge Tax

## Legal Authorization

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

## Description

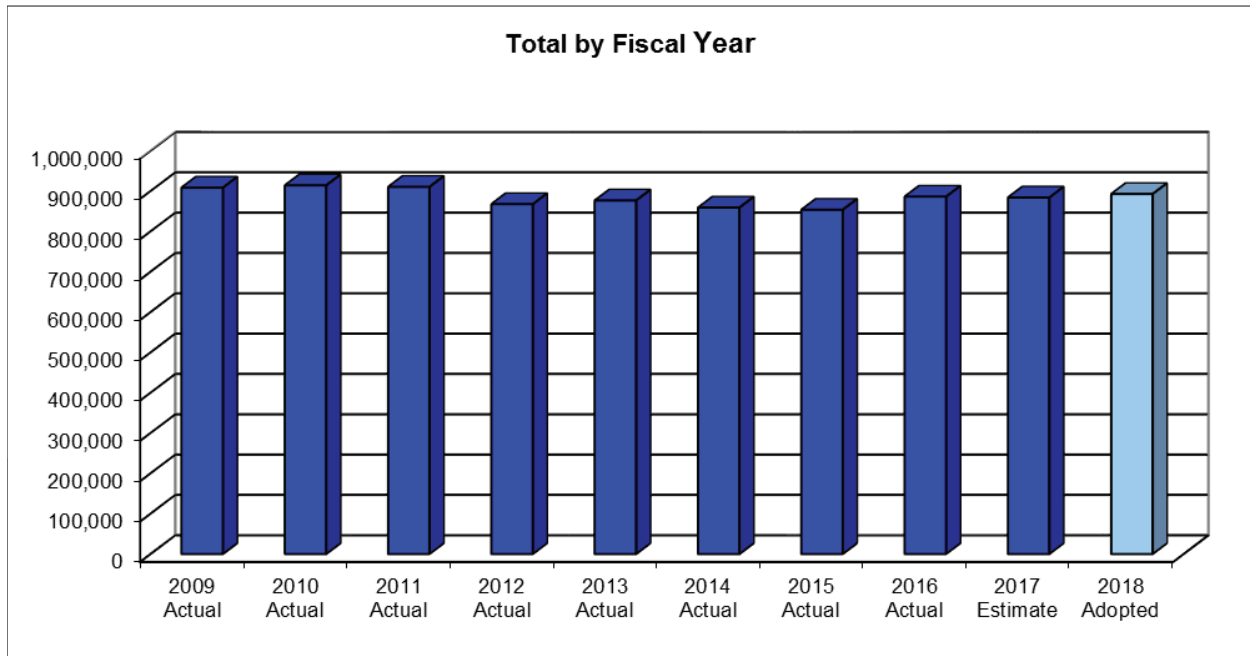
St. Louis County levies a property tax for street maintenance. The County allocates the proceeds to municipalities based on assessed valuation. The county road revenue allocated to each municipality must be used for road and bridge maintenance.

## Financial Trend

Fiscal Year	Capital Improvement Fund	% Change from Previous Year
2009	908,378	-4.9%
2010	914,135	0.6%
2011	910,289	-0.4%
2012	867,645	-4.7%
2013	876,637	1.0%
2014	859,090	-2.0%
2015	853,654	-0.6%
2016	886,065	3.8%
2017 Estimated	883,945	-0.2%
2018 Adopted	892,784	1.0%
% of Funds' 2018 Revenue	8.7%	

## 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 City anticipates the revenue from this source to increase slightly in 2018 due to growth in assessed valuations.







# Full Time Staff Reimbursements

## Legal Authorization

State Statute: N/A  
 City Ordinance and Agreement

## Description

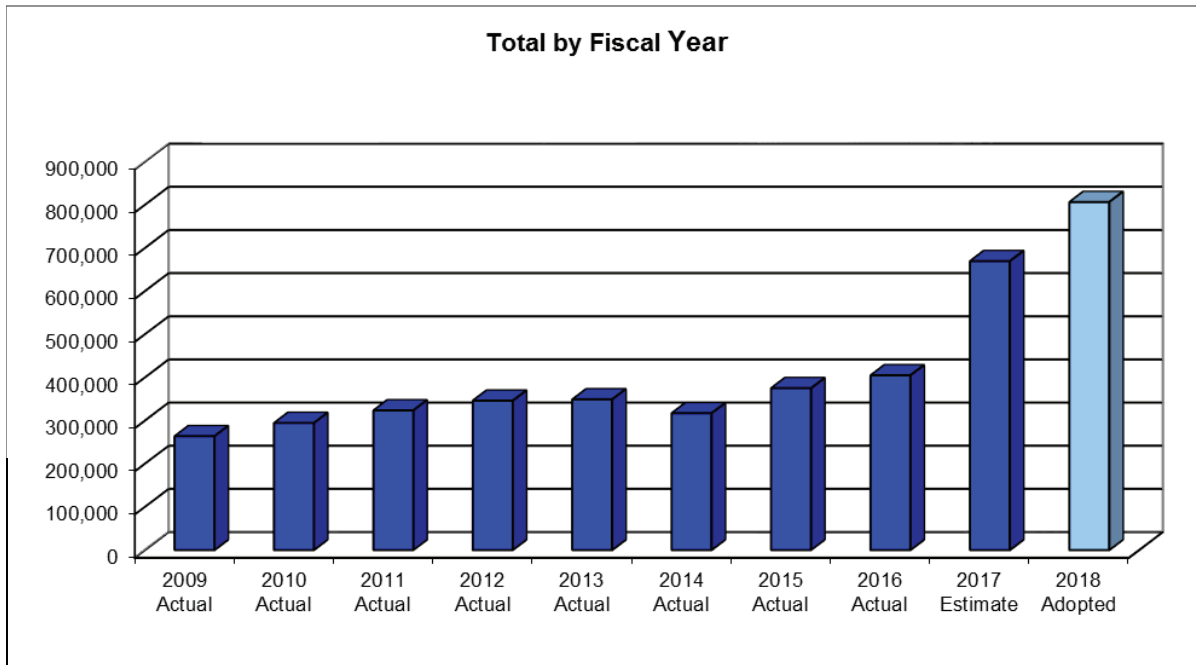
The City participates in several shared service or cooperative agreements between other municipalities, the school district, and various related entities. Each agreement specifies the amount of reimbursement to the City in each area of these staffing costs.

## Financial Trend

General Fund						
Fiscal Year	IT	Police	Fire	Parks & Rec	Total	% Change from Previous Year
2009	0	263,860	0	0	263,860	24.5%
2010	0	294,481	0	0	294,481	11.6%
2011	0	323,755	0	0	323,755	9.9%
2012	0	346,278	0	0	346,278	7.0%
2013	0	349,241	0	0	349,241	0.9%
2014	0	317,180	0	0	317,180	-9.2%
2015	0	375,137	0	0	375,137	18.3%
2016	0	404,913	0	0	404,913	7.9%
2017 Estimated	135,656	432,481	56,460	45,026	669,623	65.4%
2018 Adopted	208,320	442,380	90,974	65,000	806,674	20.5%
% of Funds' 2018 Revenue	0.8%	1.7%	0.3%	0.2%	3.0%	

## Trend Analysis

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





# 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.

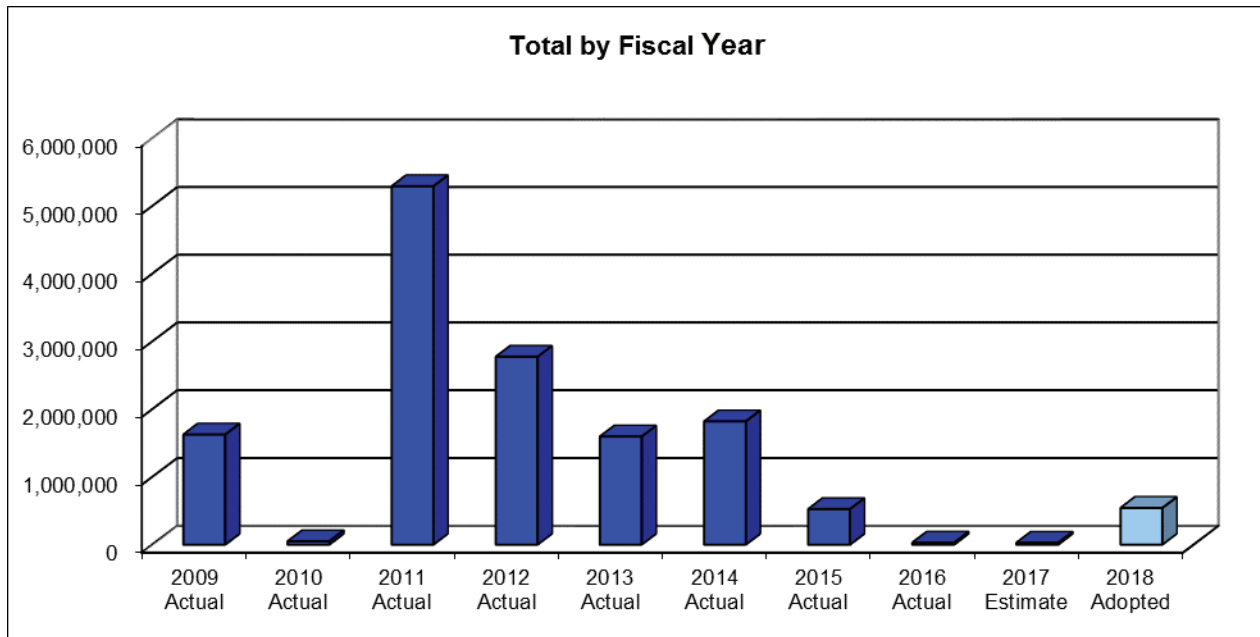
## Financial Trend

Fiscal Year	General Fund	Capital Improvement Fund*	Total All Funds	% Change from Previous Year
2009	31,534	1,593,987	1,625,521	4,256.9%
2010	43,646	5,000	48,646	-97.0%
2011	34,375	5,257,134	5,291,509	10,777.6%
2012	0	2,773,626	2,773,626	-47.6%
2013	0	1,595,257	1,595,257	-42.5%
2014	111,269	1,707,947	1,819,216	14.0%
2015	34,478	489,679	524,157	-71.2%
2016	5,676	22,899	28,575	-94.5%
2017 Estimated	4,974	22,500	27,474	-3.9%
2018 Adopted	5,000	536,013	541,013	1,869.2%
% of Funds' 2018 Revenue	0.0%	5.2%		

\* Revenue for funds that were consolidated beginning in 2011 are shown consolidated historically. Also prior to 2011, state and local grants were not separated from federal grants and are combined in this schedule through 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. Revenue in 2011 and 2012 was significantly higher due to two large one-time projects. 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. Two federal projects have been approved and revenue will increase beginning in 2018.





# Business and Liquor License Revenue

## Legal Authorization

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

## Description

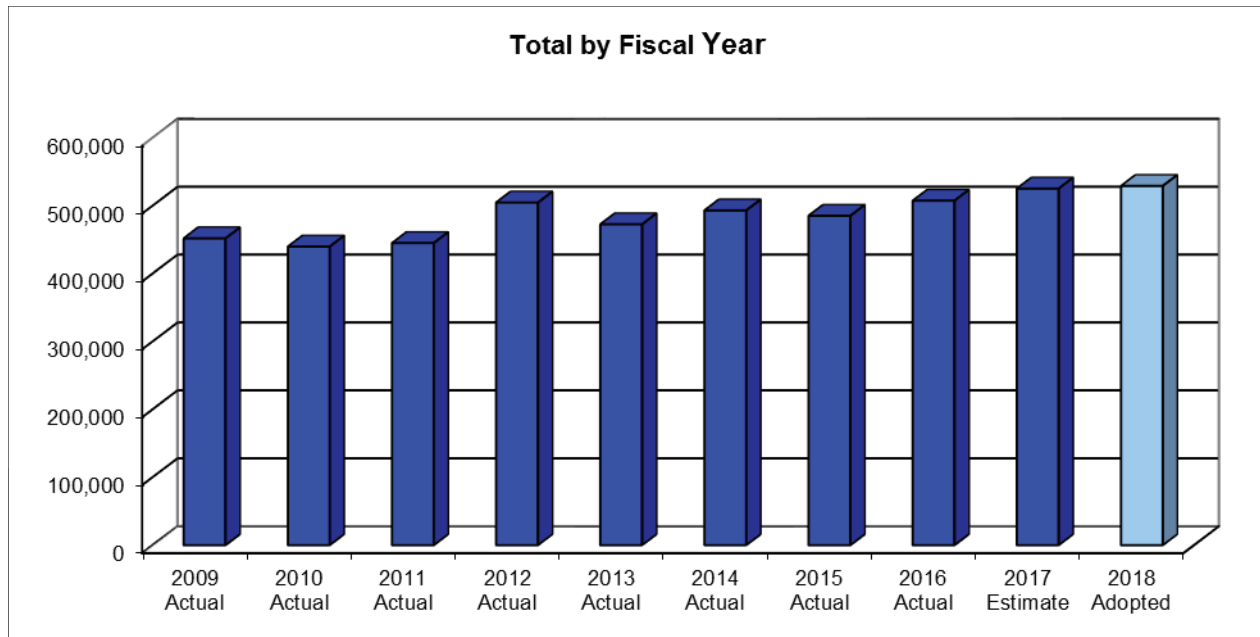
The City charges businesses located within Clayton an annual license fee (minimum \$50) based on gross sales or a set fee dependent upon license category. The City also collects a fee for liquor sales and vending machines. All fees are collected annually. The revenue from these fees is recorded in the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

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	451,847	-15.1%
2010	439,643	-2.7%
2011	444,931	1.2%
2012	504,629	13.4%
2013	472,507	-6.4%
2014	492,992	4.3%
2015	485,121	-1.6%
2016	507,345	4.6%
2017 Estimated	525,165	3.5%
2018 Adopted	529,052	0.7%
% of Funds' 2018 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 2009 through 2011. The 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 2018, and significant growth in future years.





# Ambulance Service Charges

## Legal Authorization

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

## Description

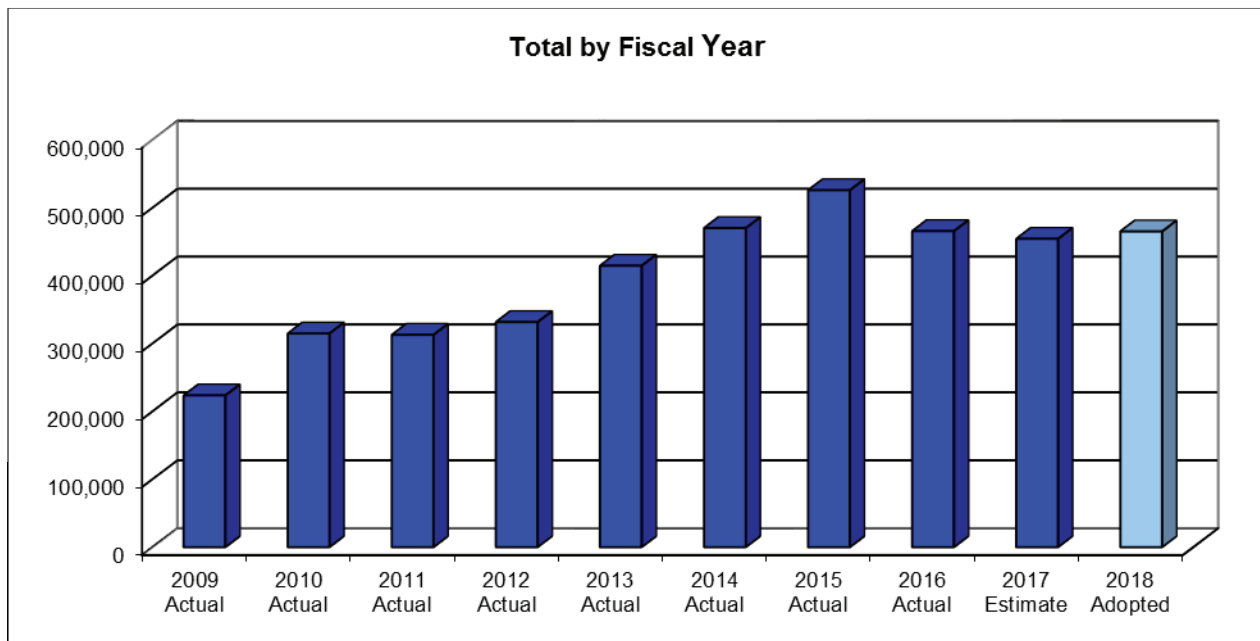
The City collects revenue for ambulance service calls. A standard fee of \$12 per mile of transportation is charged, along with additional fees which vary depending on the type of medical services that are provided on each call.

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	223,408	-30.2%
2010	314,598	40.8%
2011	312,642	-0.6%
2012	331,481	6.0%
2013	414,483	25.0%
2014	469,936	13.4%
2015	525,786	11.9%
2016	465,468	-11.5%
2017 Estimated	454,116	-2.4%
2018 Adopted	465,000	2.4%
% of Funds' 2018 Revenue	1.7%	

## Trend Analysis

The level of revenue the City receives from this source depends on the demand for medical services and ambulance transportation and there are annual fluctuations in these amounts. In 2011 a change was made to allow the City to bill for medical services provided to patients even if they are not transported to the hospital. A change in Medicaid funding calculations increased fees beginning in 2013. Revenue is expected to slightly increase in 2018.





# Gasoline Tax

## Legal Authorization

State Statute: 142.345  
 City Ordinance: Municipal Code Chapter 9

## Description

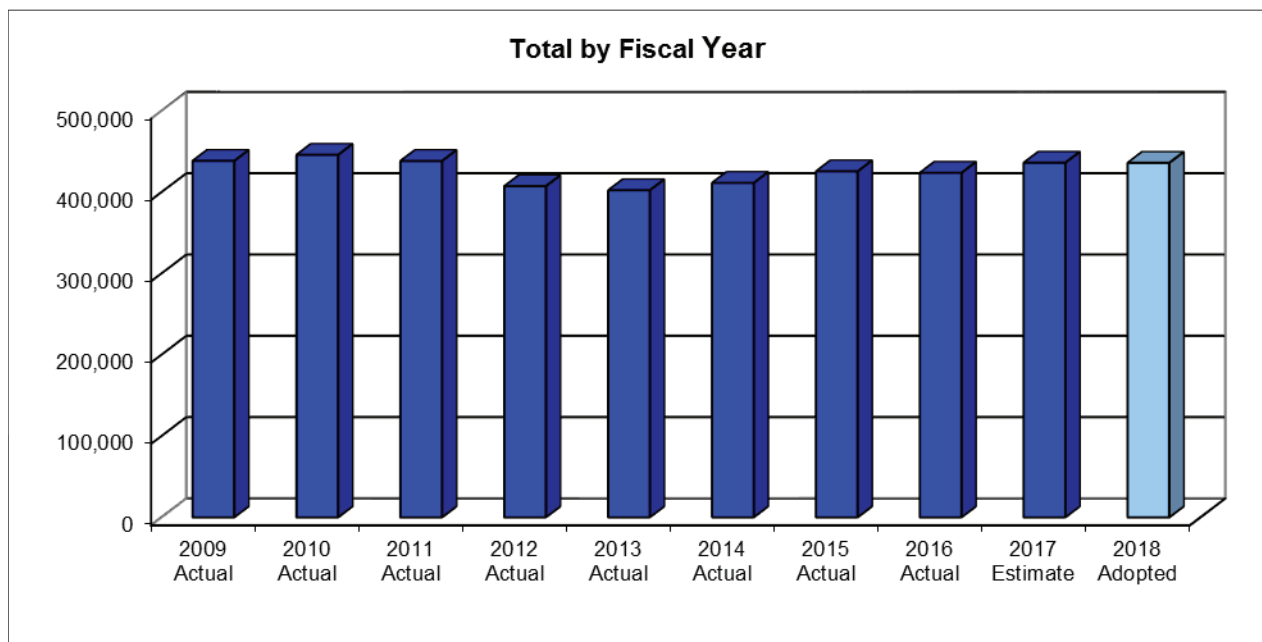
The State of Missouri imposes and collects a seventeen-cent per gallon tax on motor fuel. The state distributes the proceeds to municipalities and counties according to the ratio of the City's population to the total state population. The state distributes the funds one month after they are collected.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

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	438,339	-3.8%
2010	445,865	1.7%
2011	438,213	-1.7%
2012	407,295	-7.1%
2013	402,208	-1.2%
2014	411,273	2.3%
2015	425,485	3.5%
2016	423,669	-0.4%
2017 Estimated	436,131	2.9%
2018 Adopted	436,000	0.0%
% of Funds' 2018 Revenue	1.6%	

## 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 2014 as gas prices fell and is expected to remain stable through 2018. 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.

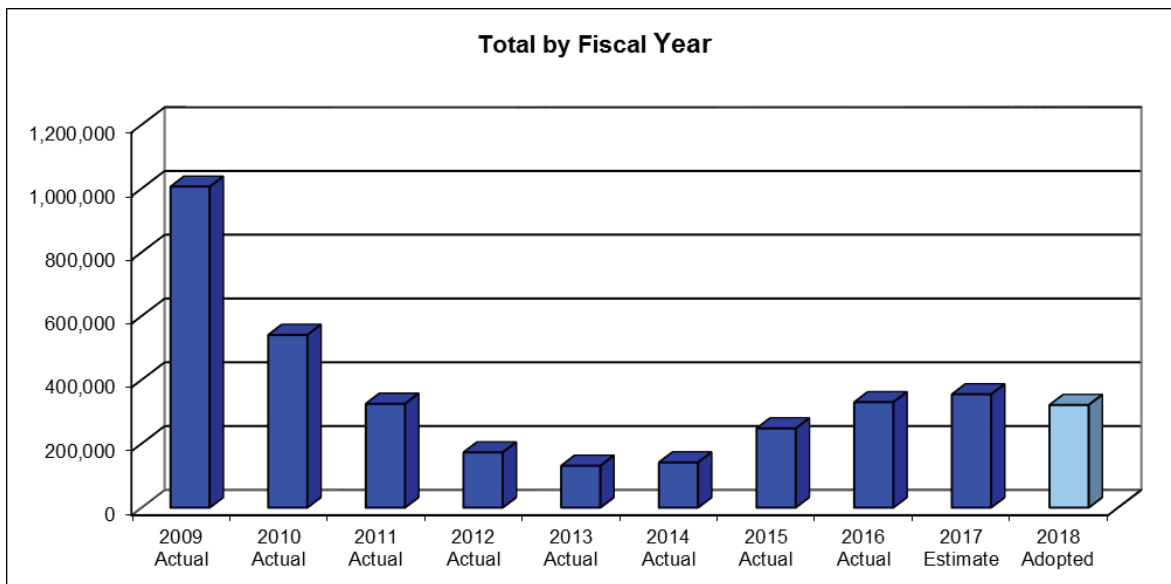
## Financial Trend

Fiscal Year	General Fund	Sewer Lateral Fund	SBD	ERF	CIP Fund	Debt Service Funds	Total All Funds	% Change from Previous Year
2009	713,481	7,313	8,587	72,765	117,146	87,150	1,006,442	-15.7%
2010	352,655	3,528	636	30,058	40,333	114,338	541,548	-46.2%
2011	212,601	1,921	823	15,798	34,664	59,864	325,671	-39.9%
2012	107,080	768	27	8,438	22,939	33,868	173,120	-46.8%
2013	89,830	882	217	6,604	7,442	26,404	131,379	-24.1%
2014	91,501	1,034	705	11,771	16,282	20,391	141,684	7.8%
2015	103,894	736	667	15,044	28,011	100,124	248,476	75.4%
2016	164,738	755	952	21,738	30,426	112,094	330,703	33.1%
2017 Estimated	179,638	1,160	1,160	47,715	27,544	98,209	355,426	7.5%
2018 Adopted	187,951	1,221	1,875	50,220	28,506	52,078	321,851	-9.4%
% of Funds' 2018 Revenue	0.7%	1.3%	0.4%	23.8%	0.3%	2.2%		

\* Interest income for funds that were consolidated beginning in 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 2009 to 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 slowly increasing available rates as well as adding the funds for investment from bonds issued in 2015. While rates are increasing slightly and revenue in most funds will increase, interest revenue in total is expected to decrease in 2018 as fewer bond funds are available for investment.





# Cable Franchise Fees

## Legal Authorization

State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

## Description

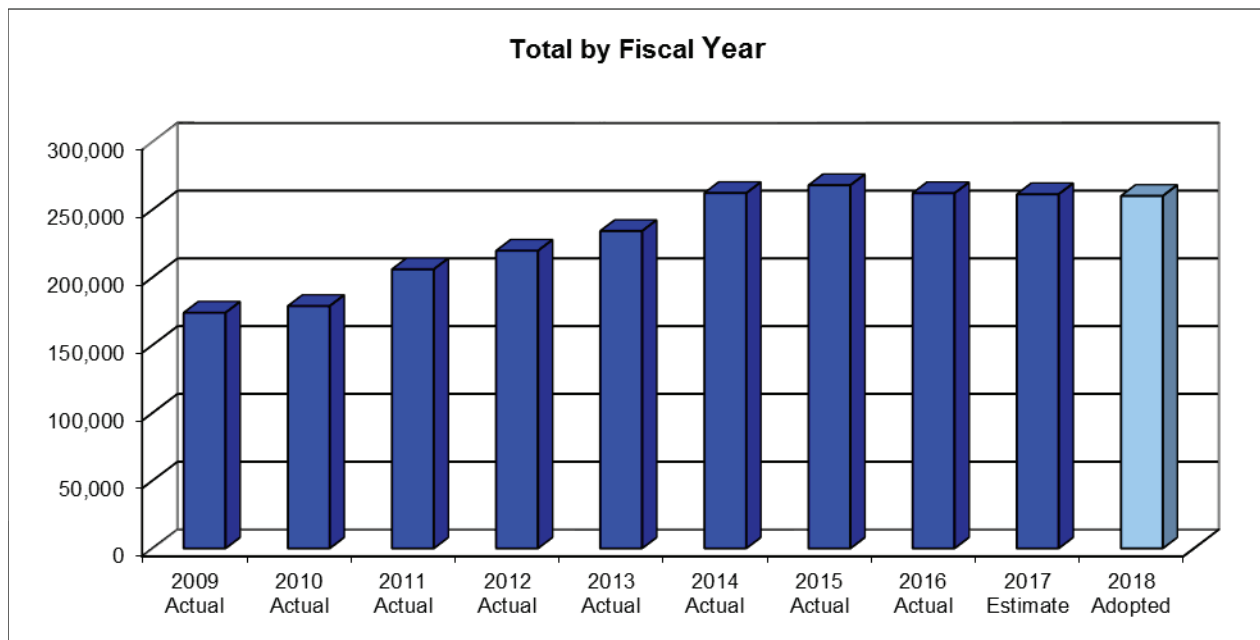
All cable companies are required to remit 5% of their gross receipts to the City within 45 days following the end of the quarter for which payment is to be made. Charter Communications and AT&T are the major providers of these services to the residents of Clayton.

## Financial Trend

Fiscal Year	General Fund	% Change from Previous Year
2009	173,837	2.3%
2010	178,766	2.8%
2011	205,914	15.2%
2012	219,568	6.6%
2013	234,154	6.6%
2014	262,125	11.9%
2015	267,938	2.2%
2016	262,048	-2.2%
2017 Estimated	261,267	-0.3%
2018 Adopted	260,000	-0.5%
% of Funds' 2018 Revenue	1.0%	

## Trend Analysis

This revenue source is dependent on cable television usage and rates. From 2011 through 2014, this revenue source experienced significant growth. In more recent years, this growth has lessened due to changing lifestyle choices related to television service subscriptions. This revenue remains stable in 2018.





# Sewer Lateral Fees

## Legal Authorization

State Statute: 249.422  
 City Ordinance: Municipal Code Chapter 5

## Description

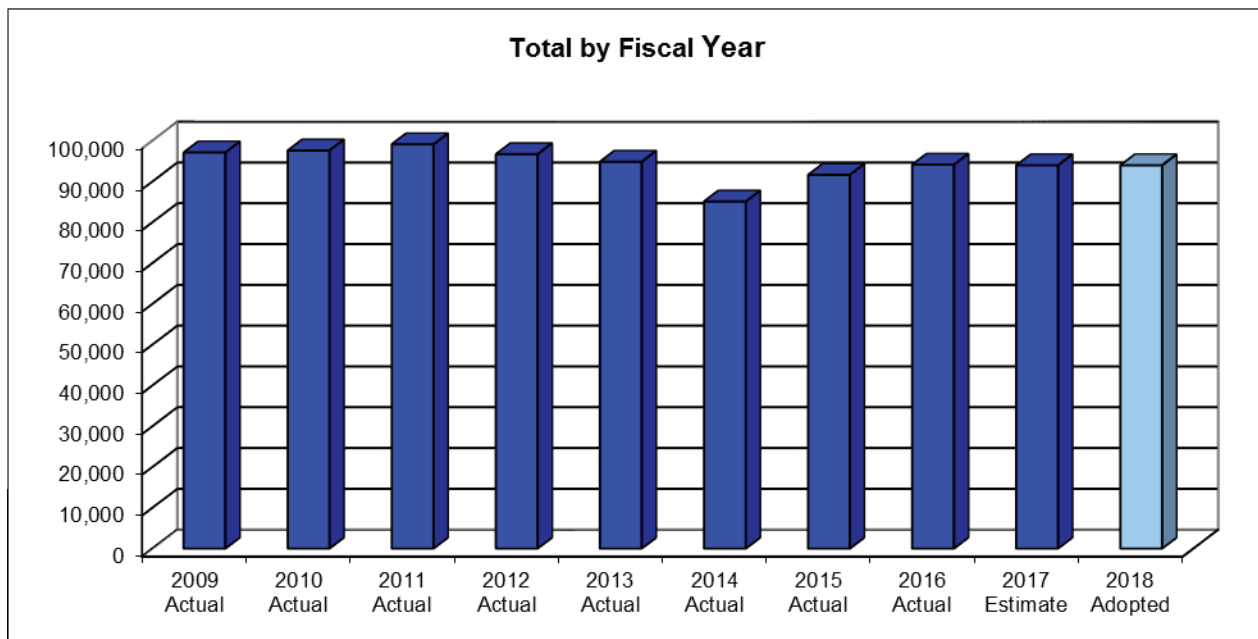
Clayton residents approved an annual fee of \$28.00 per covered property to create a fund to reimburse property owners for qualified sewer lateral repairs. These residential properties must have six or fewer dwelling units to be eligible for this program.

## Financial Trend

Fiscal Year	Sewer Lateral Fund	% Change from Previous Year
2009	97,099	-4.1%
2010	97,595	0.5%
2011	99,098	1.5%
2012	96,683	-2.4%
2013	94,829	-1.9%
2014	85,075	-10.3%
2015	91,617	7.7%
2016	94,107	2.7%
2017 Estimated	93,947	-0.2%
2018 Adopted	93,947	0.0%
% of Funds' 2018 Revenue	98.7%	

## Trend Analysis

This revenue has fluctuated in the past due to condominium associations being determined to not be eligible for the sewer lateral repair program due to a reclassification of properties beginning in 2009. This results in fewer eligible properties and slightly lower revenue received from this source. Revenue for 2019 is projected to remain stable.







## Personnel Full-Time Positions

PERSONNEL	2016 Budgeted	2017 Budgeted	2018 Adopted
<b><u>ADMINISTRATIVE SERVICES</u></b>			
<b><u>City Manager's Office</u></b>			
City Manager	1	1	1
City Clerk	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
<b>Total City Manager's Office</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b><u>Economic Development</u></b>			
Director of Economic Development	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
<b>Total Economic Development</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b><u>Events</u></b>			
Events Specialist	1	1	1
<b>Total Events</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Finance</u></b>			
Director of Finance & Administration	1	1	1
Assistant Finance Director	1	1	1
Senior Accountant	1	1	0
Accountant	2	2	2
Fiscal Specialist II	2	2	2
<b>Total Finance</b>	<b>7</b>	<b>7</b>	<b>6</b>
<b><u>Human Resources</u></b>			
Human Resources Manager	1	1	1
Administrative Specialist II	0	0	1
Administrative Specialist I	1	1	0
<b>Total Human Resources</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Information Technology</u></b>			
IT Manager	1	1	1
Assistant IT Manager/Network Engineer	1	1	1
Applications Specialist	0.75	0.75	0.75
Associate Network Engineer	0	0	1
IT Support Specialist	1	1	2
<b>Total Information Technology</b>	<b>3.75</b>	<b>3.75</b>	<b>5.75</b>
<b><u>Municipal Court</u></b>			
Court Administrator	1	1	1
Court Assistant	1	1	2
<b>Total Municipal Court</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>19.75</b>	<b>19.75</b>	<b>21.75</b>

PERSONNEL	2016 Budgeted	2017 Budgeted	2018 Adopted
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>			
Director of Planning & Development	1	1	1
Building Official	1	1	1
Plans Examiner	0	0	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	1	1
<b>TOTAL PLANNING &amp; DEVELOPMENT SERVICES</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>POLICE</b>			
<u><b>Police Operations</b></u>			
Police Chief	1	1	1
Captain	1	1	1
Lieutenant	3	3	4
Sergeant	5	5	5
Detective	6	6	6
Police Officer	33	33	33
Police Administrative Supervisor	1	1	1
Police Accreditation Coordinator	1	1	0
Administrative Specialist II	1	1	1
Administrative Specialist I	1	1	1
Prosecutor Assistant/Police Clerk	0	0	1
Data Analyst	1	1	1
<b>Total Police Operations</b>	<b>54</b>	<b>54</b>	<b>55</b>
<u><b>Parking Control</b></u>			
Parking Controller	3	3	3
<b>Total Parking Control</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>TOTAL POLICE</b>	<b>57</b>	<b>57</b>	<b>58</b>
<b>FIRE</b>			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Battalion Chief/Shared Training Officer	0	0	1
Captain	6	6	6
Lieutenant	2	2	3
Firefighter/Paramedic	21	21	20
Firefighter/EMT	1	1	1
Administrative Specialist III	1	1	1
<b>TOTAL FIRE</b>	<b>36</b>	<b>36</b>	<b>37</b>

PERSONNEL	2016 Budgeted	2017 Budgeted	2018 Adopted
<b>PUBLIC WORKS</b>			
<b><u>Engineering</u></b>			
Director of Public Works	1	1	1
Assistant Public Works Director	1	1	1
Principal Civil Engineer	1	1	1
Civil Engineer	1	1	1
Engineering Technician	1	1	1
Administrative Specialist II	1	1	1
<b>Total Engineering</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Street Maintenance</u></b>			
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 II	0	0	2
Municipal Service Worker I	7	7	5
<b>Total Street Maintenance</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b><u>Building Maintenance</u></b>			
Facility Maintenance Foreman	1	1	1
Facility Maintenance Worker II	1	1	1
Facility Maintenance Worker I	1	1	1
<b>Total Building Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Fleet Maintenance</u></b>			
Mechanic II	0	0	1
Mechanic I	3	3	2
<b>Total Fleet Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Parking Operations &amp; Maintenance</u></b>			
Parking Meter Technician	1	1	1
<b>Total Parking - Operations &amp; Maintenance</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Street Lighting</u></b>			
Municipal Service Foreman	1	1	1
Municipal Service Worker II	0	0	1
Municipal Service Worker I	1	1	0
<b>Total Street Lighting</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL PUBLIC WORKS</b>	<b>27</b>	<b>27</b>	<b>27</b>

PERSONNEL	2016 Budgeted	2017 Budgeted	2018 Adopted
<b>PARKS &amp; RECREATION</b>			
<b><u>Recreation</u></b>			
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	1	1
Administrative Specialist II	1	1	1
<b>Total Recreation</b>	<b>5.25</b>	<b>6.25</b>	<b>6.25</b>
<b><u>Park Operations</u></b>			
Parks Superintendent	1	1	1
Municipal Service Foreman	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Municipal Service Worker II	0	0	1
Municipal Service Worker I	3	3	3
<b>Total Park Operations</b>	<b>7</b>	<b>7</b>	<b>8</b>
<b><u>Clayton Century Foundation</u></b>			
Museum & Community Outreach Specialist	0.5	0.5	0.5
<b>Total Clayton Century Foundation</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>12.75</b>	<b>13.75</b>	<b>14.75</b>
<b>TOTAL FULL-TIME EMPLOYEES*</b>	<b>161.5</b>	<b>163.5</b>	<b>169.5</b>

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



## FY 2018 Full-Time Staffing Summary

Department	FY 2016	FY 2017	Positions Reduced in FY 2018	Positions Added for FY 2018	FY 2018	Variance FY 2018 vs FY 2017	
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	7	7	-1	0	6	-1	a
Human Resources	2	2	-1	1	2	0	b
Information Technology	3.75	3.75	0	2	5.75	2	c
Municipal Court	2	2	0	1	3	1	d
Planning & Development Services	9	10	1	0	11	1	e
Police:							
Police Operations	54	54	-1	2	55	1	f
Parking Control	3	3	0	0	3	0	
Fire	36	36	-1	2	37	1	g
Public Works:							
Engineering	6	6	0	0	6	0	
Street Maintenance	12	12	-2	2	12	0	h
Building Maintenance	3	3	0	0	3	0	
Fleet Maintenance	3	3	-1	1	3	0	i
Parking Operations	1	1	0	0	1	0	
Street Lighting	2	2	-1	1	2	0	j
Parks & Recreation:							
Recreation	5.25	6.25	0	0	6.25	0	
Park Operations	7	7	0	1	8	1	k
Clayton Century Foundation	0.5	0.5	0	0	0.5	0	
<b>Total Full-Time Positions*</b>	<b>161.5</b>	<b>163.5</b>	<b>-7</b>	<b>13</b>	<b>169.5</b>	<b>6</b>	

**Notes: Variance FY 2018 vs FY 2017**

- a Temporary Senior Accountant position eliminated.
- b Administrative Specialist I replaced with Administrative Specialist II.
- c Associate Network Engineer and IT Support Specialist added. Network Engineer reclassified to Assistant IT Manager/Network Engineer.
- d Court Assistant added (eliminated part-time position).
- e Plans Examiner added.
- f Police Accreditation Coordinator replaced with Police Lieutenant. Prosecutor Assistant/Police Clerk added (eliminated part-time position).
- g Firefighter/Paramedic reclassified to Fire Lieutenant. Battalion Chief/Shared Training Officer added.
- h 2 Municipal Service Worker I's reclassified to Municipal Worker II.
- i Mechanic I reclassified to Mechanic II.
- j Municipal Service Worker I reclassified to Municipal Worker II.
- k Municipal Service Worker II added.

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

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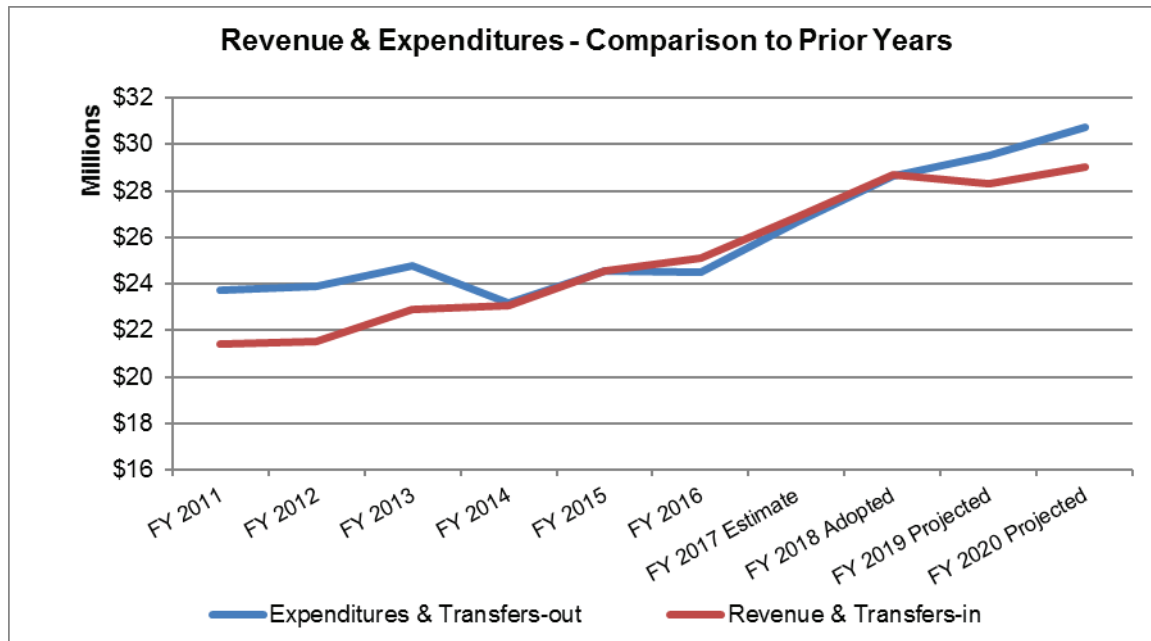


## GENERAL FUND

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.

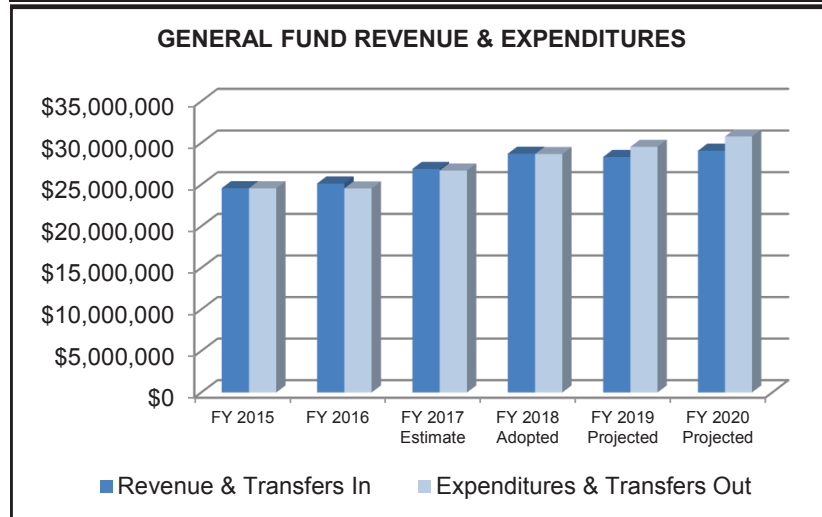
The graph below illustrates the changes in General Fund revenue & transfers-in and expenditures & transfers-out over a ten-year period, including FY 2018-2020.





## GENERAL FUND Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 10	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
<b>Beginning Fund Balance</b>	\$16,339,151	\$16,349,934	\$16,943,329	\$17,137,358	\$17,170,488	\$15,948,546
<b>Revenue</b>	23,054,831	23,498,494	25,411,647	26,717,335	26,366,481	27,114,052
<b>Transfers In</b>	1,500,984	1,622,126	1,458,637	1,973,502	1,934,306	1,941,301
<b>Revenue &amp; Transfers In</b>	<b>24,555,815</b>	<b>25,120,620</b>	<b>26,870,284</b>	<b>28,690,837</b>	<b>28,300,787</b>	<b>29,055,353</b>
<b>Expenditures</b>	22,730,541	22,922,482	25,169,187	26,793,144	27,627,723	28,874,459
<b>Transfers Out</b>	1,814,491	1,604,743	1,507,068	1,864,563	1,895,006	1,884,656
<b>Expenditures &amp; Transfers Out</b>	<b>24,545,032</b>	<b>24,527,225</b>	<b>26,676,255</b>	<b>28,657,707</b>	<b>29,522,729</b>	<b>30,759,115</b>
<b>Surplus (Deficit)</b>	<b>10,783</b>	<b>593,395</b>	<b>194,029</b>	<b>33,130</b>	<b>(1,221,942)</b>	<b>(1,703,762)</b>
<b>Ending Fund Balance</b>	<b>\$16,349,934</b>	<b>\$16,943,329</b>	<b>\$17,137,358</b>	<b>\$17,170,488</b>	<b>\$15,948,546</b>	<b>\$14,244,784</b>
<b>% Fund Balance to Expenditures</b>	<b>72%</b>	<b>74%</b>	<b>68%</b>	<b>64%</b>	<b>58%</b>	<b>49%</b>



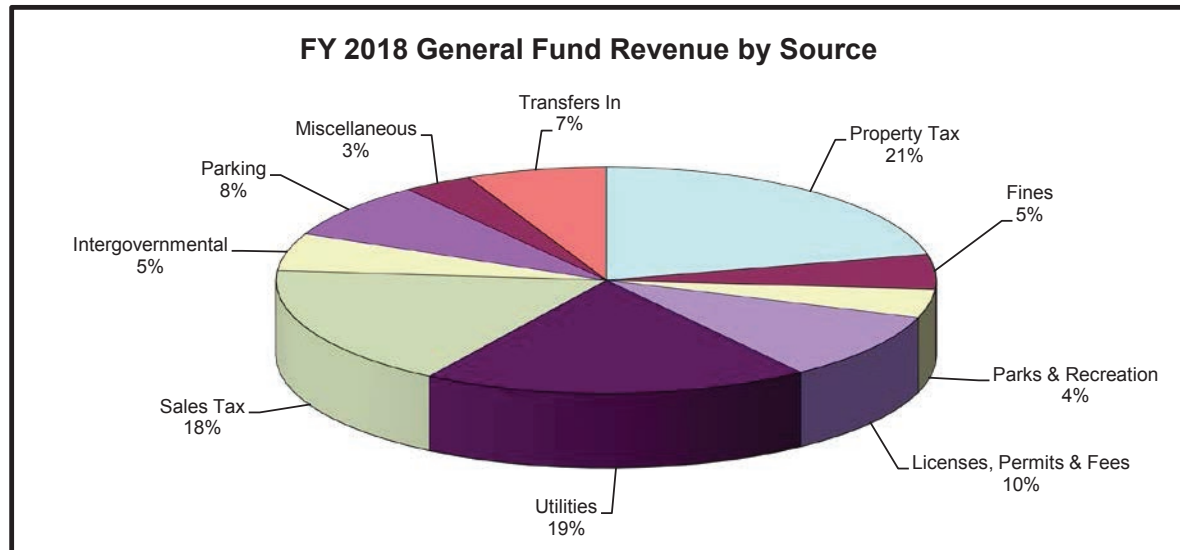
The City worked toward accomplishing a balanced budget with no use of reserves over a three-year period, ending with a surplus budget in 2015. These efforts included reducing staff city-wide, reducing expenditures and voter approval of a new one-half cent sales tax. The City anticipates a surplus through 2018. The City will experience revenue increases related to the substantial economic development activity through several types of revenue. For the currently approved projects the full on-going revenue will not be received until 2022 and beyond.





## 10 GENERAL FUND REVENUE SUMMARY

GENERAL FUND REVENUE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>REVENUE</b>										
PROPERTY TAX	\$5,568,826	\$5,778,041	\$6,110,040	\$6,110,040	\$6,342,354	\$6,114,050	0%	-4%	\$6,318,361	\$6,537,693
LICENSES PERMITS FEES	1,768,424	1,909,515	3,184,590	3,184,590	2,699,272	2,773,345	-13%	3%	2,034,706	1,877,049
UTILITIES	5,434,842	5,235,918	5,323,831	5,323,831	5,244,513	5,436,899	2%	4%	5,545,650	5,616,290
SALES TAX	4,077,464	4,330,748	4,540,519	4,540,519	4,137,887	4,985,765	10%	20%	5,107,764	5,388,737
INTERGOVERNMENTAL	1,039,042	1,044,442	1,085,200	1,308,728	1,290,003	1,540,249	42%	19%	1,570,537	1,601,424
SHAW PARK AQUATICS	320,488	342,925	424,065	424,065	405,664	417,190	-2%	3%	423,790	438,360
SHAW PARK ICE RINK	130,036	126,808	139,791	106,529	103,514	138,439	-1%	34%	0	165,022
SHAW PARK TENNIS	47,844	42,337	66,038	66,038	64,016	67,421	2%	5%	70,697	74,917
PARKS MISC. REVENUE	190,026	198,475	187,050	187,050	201,315	209,500	12%	4%	213,700	216,900
SPORTS PROGRAMS	336,493	332,098	338,450	338,450	326,690	339,560	0%	4%	349,755	356,905
FINES	1,239,899	1,168,061	1,328,410	1,373,600	1,345,649	1,427,322	7%	6%	1,434,037	1,440,741
PARKING	1,928,908	1,997,499	2,009,555	2,009,555	2,252,403	2,300,824	14%	2%	2,270,604	2,296,604
MISCELLANEOUS	972,539	991,627	982,574	982,574	998,367	966,771	-2%	-3%	1,026,880	1,103,410
<b>TOTAL REVENUE</b>	<b>23,054,831</b>	<b>23,498,494</b>	<b>25,720,113</b>	<b>25,955,569</b>	<b>25,411,647</b>	<b>26,717,335</b>	<b>4%</b>	<b>5%</b>	<b>26,366,481</b>	<b>27,114,052</b>
<b>TRANSFERS IN</b>	1,500,984	1,622,126	1,458,637	1,458,637	1,458,637	1,973,502	35%	35%	1,934,306	1,941,301
<b>TOTAL GENERAL FUND REVENUE &amp; TRANSFERS IN</b>	<b>\$24,555,815</b>	<b>\$25,120,620</b>	<b>\$27,178,750</b>	<b>\$27,414,206</b>	<b>\$26,870,284</b>	<b>\$28,690,837</b>	<b>6%</b>	<b>7%</b>	<b>\$28,300,787</b>	<b>\$29,055,353</b>





# 10 GENERAL FUND - REVENUE

GENERAL FUND REVENUE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX - CURRENT	\$5,105,379	\$5,156,492	\$5,370,827	\$5,370,827	\$5,545,697	5,353,611	0%	-3%	\$5,546,708	\$5,762,332
1020000 REAL PROPERTY TAX - DELINQUENT	-221,880	-151,037	0	0	-108,885	-110,000	-100%	1%	-120,000	-140,000
1030000 PERSONAL PROP. TAX - CURRENT	539,235	550,183	548,213	548,213	572,938	584,397	7%	2%	605,310	628,715
1040000 PERSONAL PROP. TAX - DELINQUENT	3,535	6,170	12,000	12,000	5,938	6,000	-50%	1%	6,000	6,000
1050000 FINANCIAL INSTITUTION TAX	115,507	186,975	150,000	150,000	296,921	250,000	67%	-16%	250,000	250,000
1060000 RAILROAD & OTHER UTILITIES	27,050	29,258	29,000	29,000	29,745	30,042	4%	1%	30,343	30,646
<b>TOTAL PROPERTY TAX</b>	<b>5,568,826</b>	<b>5,778,041</b>	<b>6,110,040</b>	<b>6,110,040</b>	<b>6,342,354</b>	<b>6,114,050</b>	<b>0%</b>	<b>-4%</b>	<b>6,318,361</b>	<b>6,537,693</b>
<b>LICENSES PERMITS FEES</b>										
2000000 MERCHANTS LICENSE	91,751	96,671	95,000	95,000	95,723	96,680	2%	1%	97,647	98,624
2010000 PEDDLERS/TEMP. MERCHANT PERMIT	75	40	100	100	20	100	0%	400%	100	100
2020000 RESTAURANT LICENSE	129,253	140,998	135,000	135,000	144,456	145,901	8%	1%	147,360	148,833
2030000 OCCUPATION LICENSE	212,893	214,335	223,000	223,000	229,625	231,921	4%	1%	234,240	236,583
2050000 TREE TRIMMING LICENSE	500	700	600	600	900	700	17%	-22%	700	700
2080000 VENDING MACHINE STICKERS	6,000	5,275	5,000	5,000	6,000	5,500	10%	-8%	5,500	5,500
2090000 TAXICAB STANDS	3,400	4,300	3,400	3,400	3,850	3,800	12%	-1%	3,800	3,800
2150000 BUSINESS LICENSE PENALTIES	1,345	1,878	1,000	1,000	1,895	1,700	70%	-10%	1,700	1,700
2300000 SUNDAY LIQUOR LICENSE	31,125	33,750	33,500	33,500	33,637	33,500	0%	0%	34,000	34,000
2310000 ALL BUT SUNDAY LIQUOR LICENSE	3,600	3,938	4,500	4,500	3,938	4,000	-11%	2%	4,000	4,000
2320000 LIQUOR BY THE PACKAGE	0	0	150	150	0	0	-100%	0%	0	0
2330000 LIQUOR BY THE PACKAGE - SUNDAY	3,450	2,813	3,000	3,000	2,813	3,000	0%	7%	3,000	3,000
2370000 5 % BEER - 14 % WINE - SUNDAY	1,454	1,424	1,400	1,400	1,310	1,400	0%	7%	1,400	1,400
2380000 5 % BEER - 14 % WINE	0	0	100	100	0	0	-100%	0%	0	0
2390000 5% BEER BY THE PACKAGE - SUNDAY	0	68	0	0	68	100	100%	47%	100	100
2400000 TEMPORARY LIQUOR LICENSE	275	705	300	300	480	300	0%	-38%	300	300
2410000 WHOLESALE LIQUOR	450	450	0	0	450	450	100%	0%	450	450
2500000 RIGHT OF WAY PERMITS	43,250	51,100	45,000	45,000	45,720	83,300	85%	82%	83,300	76,500
2500010 AFTER HOURS PERMIT	4,800	3,300	4,000	4,000	3,400	4,000	0%	18%	4,000	4,000
2510000 PLUMBING PERMITS	70,127	96,191	191,350	191,350	113,990	95,360	-50%	-16%	67,496	70,000
2520000 MASTER PLUMBING LICENSE	4,605	4,815	5,000	5,000	5,130	5,000	0%	-3%	5,000	5,000
2540000 MECHANICAL PERMITS	55,587	70,130	150,160	150,160	177,243	198,073	32%	12%	84,983	55,000
2550000 BID SPECS.	60	0	200	200	0	200	0%	100%	200	200
2560000 SIGN PERMITS	16,659	13,969	17,000	17,000	13,330	16,000	-6%	20%	16,000	16,000
2570000 BUILDING PERMITS	632,257	729,902	1,825,930	1,825,930	1,362,084	1,401,760	-23%	3%	812,380	700,000
2590000 ZONING APPLICATION FEES	4,250	5,445	8,200	8,200	5,155	5,000	-39%	-3%	5,000	5,000
2600000 OCCUPANCY PERMITS	18,755	18,870	15,000	15,000	16,320	17,500	17%	7%	16,500	16,500
2610000 TENANCY PERMITS	58,549	51,139	57,000	57,000	49,739	52,000	-9%	5%	52,000	52,999
2620000 PRIOR TO SALE INSPECTIONS	2,900	3,325	3,000	3,000	2,200	3,000	0%	36%	3,000	3,000
2630000 FIRE SAFETY PERMITS	53,001	55,423	55,000	55,000	55,948	57,000	4%	2%	55,000	46,560
2640000 MULCH DELIVERY FEE	5,550	0	0	0	0	0	0%	0%	0	0
2650000 CABLE T.V. FRANCHISE FEES	267,938	262,048	268,000	268,000	261,267	260,000	-3%	0%	258,000	256,000
2670000 CONDITIONAL USE	5,190	9,575	5,200	5,200	11,590	8,200	58%	-29%	6,000	5,000

(continued)

		FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
GENERAL FUND REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b><u>LICENSES PERMITS FEES (Continued)</u></b>											
2680000	SITE PLAN REVIEW/ARCH. REVIEW BOARD	18,710	16,515	18,000	18,000	17,565	17,000	-6%	-3%	16,000	14,000
2690000	PUBLIC HEARING NOTICE FEES	350	835	550	550	905	850	55%	-6%	700	550
2700000	OUTDOOR DINING PERMIT	8,895	4,705	4,000	4,000	6,685	5,500	38%	-18%	5,500	5,500
2740000	LAND DISTURBANCE PERMIT	4,050	350	0	0	0	0	0%	0%	0	0
2750000	CONDO PLAT/BOUNDARY ADJUSTMENTS	855	1,140	900	900	1,760	1,400	56%	-20%	1,200	1,000
2760000	DOMESTIC FOWL PERMITS	200	150	50	50	150	150	200%	0%	150	150
2780000	DEGRADATION FEES	6,315	3,243	5,000	5,000	23,926	13,000	160%	-46%	8,000	5,000
<b>TOTAL LICENSES PERMITS FEES</b>		<b>1,768,424</b>	<b>1,909,515</b>	<b>3,184,590</b>	<b>3,184,590</b>	<b>2,699,272</b>	<b>2,773,345</b>	<b>-13%</b>	<b>3%</b>	<b>2,034,706</b>	<b>1,877,049</b>
<b><u>UTILITIES</u></b>											
3010000	ELECTRICAL UTILITIES	2,792,032	2,716,125	2,802,384	2,802,384	2,679,365	2,810,972	0%	5%	2,864,048	2,963,965
3020000	GAS UTILITIES	811,152	609,875	730,000	730,000	634,876	653,003	-11%	3%	665,082	687,571
3030000	WATER UTILITIES	312,802	356,242	318,241	318,241	337,173	343,260	8%	2%	349,466	360,880
3040000	TELEPHONE UTILITIES	1,518,856	1,553,676	1,473,206	1,473,206	1,593,099	1,629,664	11%	2%	1,667,054	1,603,874
<b>TOTAL UTILITIES</b>		<b>5,434,842</b>	<b>5,235,918</b>	<b>5,323,831</b>	<b>5,323,831</b>	<b>5,244,513</b>	<b>5,436,899</b>	<b>2%</b>	<b>4%</b>	<b>5,545,650</b>	<b>5,616,290</b>
<b><u>SALES TAX</u></b>											
3500000	CITY SALES TAX	2,664,118	2,863,801	3,029,898	3,029,898	2,703,874	2,739,912	-10%	1%	2,806,864	2,960,512
3500014	FIRE SALES TAX	744,481	788,109	823,643	823,643	769,759	780,042	-5%	1%	799,136	843,189
3500018	PUBLIC SAFETY SALES TAX*	0	0	0	0	0	792,586	100%	100%	811,931	856,189
3500025	LOCAL OPTION SALES TAX	668,865	678,838	686,978	686,978	664,254	673,225	-2%	1%	689,833	728,847
<b>TOTAL SALES TAX</b>		<b>4,077,464</b>	<b>4,330,748</b>	<b>4,540,519</b>	<b>4,540,519</b>	<b>4,137,887</b>	<b>4,985,765</b>	<b>10%</b>	<b>20%</b>	<b>5,107,764</b>	<b>5,388,737</b>
<b><u>INTERGOVERNMENTAL</u></b>											
3510000	CITY SALES TAX-AUTOS	131,698	136,041	135,000	135,000	137,918	137,000	1%	-1%	138,370	139,754
3520000	VEHICLE FEE INCREASE	70,077	69,667	71,000	71,000	67,283	67,000	-6%	0%	67,000	67,000
3530000	GASOLINE TAX	425,485	423,669	425,000	425,000	436,131	436,000	3%	0%	440,360	444,764
3540000	CIGARETTE TAX	100,488	100,488	100,500	100,500	100,488	100,500	0%	0%	100,500	100,500
3570000	BRENTWOOD TECHNOLOGY SERVICES	0	0	0	160,668	135,656	208,320	100%	54%	220,048	231,810
3580000	FEDERAL GRANT	34,478	5,676	5,000	5,000	4,974	5,000	0%	1%	5,000	5,000
3580001	STATE GRANT	10,000	0	5,000	11,400	2,256	5,000	0%	122%	5,000	5,000
3580002	OTHER GRANTS	47,742	69,183	47,350	47,350	40,511	157,095	232%	288%	157,900	159,000
3590000	SCHOOL DISTRICT REIMB. - SRO	137,015	145,274	157,350	157,350	157,350	159,282	1%	1%	163,706	168,257
3600000	ST.LOUIS COUNTY REIMB/POLICE ACADEMY	82,059	94,444	99,000	99,000	105,950	109,078	10%	3%	112,132	115,200
3650000	INCLUSION COORDINATOR REIMB.	0	0	40,000	40,000	45,026	65,000	63%	44%	67,000	69,000
3660000	FIRE TRAINER REIMBURSEMENT	0	0	0	56,460	56,460	90,974	100%	61%	93,521	96,139
<b>TOTAL INTERGOVERNMENTAL</b>		<b>1,039,042</b>	<b>1,044,442</b>	<b>1,085,200</b>	<b>1,308,728</b>	<b>1,290,003</b>	<b>1,540,249</b>	<b>42%</b>	<b>19%</b>	<b>1,570,537</b>	<b>1,601,424</b>
<b><u>SHAW PARK AQUATICS</u></b>											
4010000	SPAC-FAMILY RES SEASON PASS	79,093	58,330	84,000	84,000	84,000	88,000	5%	5%	91,000	97,000
4020000	SPAC-ADULT RES SEASON PASS	8,369	8,318	11,000	11,000	11,000	12,400	13%	13%	13,400	14,970
4020001	SPAC-CORPORATE RES SEASON PASS	61,515	60,337	68,875	68,875	64,875	64,875	-6%	0%	65,075	68,275
4020002	SPAC-SENIOR RES SEASON PASS	7,431	7,809	6,590	6,590	7,145	7,545	14%	6%	7,745	7,945
4030000	SPAC-YOUTH RES SEASON PASS	2,108	2,363	2,870	2,870	2,870	2,870	0%	0%	2,870	3,020
4030010	SPAC-FAMILY NR SEASON PASS	33,244	29,197	33,600	33,600	31,600	31,600	-6%	0%	31,600	32,600
4030020	SPAC-ADULT NR SEASON PASS	12,610	12,276	14,900	14,900	14,900	14,950	0%	0%	14,950	15,650

\*A Public Safety sales tax was effective for 2018.

(continued)

GENERAL FUND REVENUE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>SHAW PARK AQUATICS (Continued)</b>										
4030030 SPAC-SENIOR NR SEASON PASS	3,201	3,499	2,890	2,890	3,190	3,190	10%	0%	3,190	3,340
4030040 SPAC-YOUTH NR SEASON PASS	1,134	189	0	0	300	300	100%	0%	300	300
4040000 SPAC-ADMISSIONS	51,780	50,526	54,850	54,850	54,850	56,050	2%	2%	57,250	57,850
4040001 SPAC-RENTALS	33,294	32,321	39,920	39,920	39,380	39,700	-1%	1%	39,700	39,700
4040002 SPAC-PROGRAMS	26,514	24,217	31,270	31,270	26,254	27,410	-12%	4%	27,410	27,410
4050000 SHAW PARK POOL-CONCESSIONS	0	53,256	73,000	73,000	65,000	68,000	-7%	5%	69,000	70,000
4060000 SPAC-LOCKERS & MISC.	195	287	300	300	300	300	0%	0%	300	300
<b>TOTAL SHAW PARK AQUATICS</b>	<b>320,488</b>	<b>342,925</b>	<b>424,065</b>	<b>424,065</b>	<b>405,664</b>	<b>417,190</b>	<b>-2%</b>	<b>3%</b>	<b>423,790</b>	<b>438,360</b>
<b>SHAW PARK ICE RINK</b>										
4070000 SPIR-FAMILY RES SEASON PASSES	4,541	1,194	3,580	3,580	3,752	4,710	32%	26%	0	5,630
4080000 SPIR-ADULT RES SEASON PASSES	251	189	310	310	234	370	19%	58%	0	460
4080001 SPIR-SENIOR RES SEASON PASSES	210	245	189	189	120	189	0%	58%	0	209
4090000 SPIR-YOUTH RES SEASON PASSES	272	285	492	492	356	474	-4%	33%	0	524
4090010 SPIR-CORPORATE NR SEASON PASSES	2,309	2,367	2,990	2,990	2,871	3,320	11%	16%	0	3,620
4090020 SPIR-FAMILY NR SEASON PASSES	753	799	1,100	1,100	1,099	1,139	4%	4%	0	1,239
4090030 SPIR-ADULT NR SEASON PASSES	115	54	160	160	40	50	-69%	25%	0	50
4090040 SPIR-SENIOR NR SEASON PASSES	30	60	40	40	30	40	0%	33%	0	40
4100000 SPIR-ADMISSIONS	49,120	51,589	49,000	31,300	31,260	50,000	2%	60%	0	60,000
4100001 SPIR-RINK RENTALS	54,185	51,914	63,240	47,678	49,027	60,733	-4%	24%	0	73,350
4100002 SPIR-SKATE RENTAL	8,086	7,620	8,400	8,400	6,874	8,400	0%	22%	0	9,500
4100003 SPIR-SKATING PROGRAMS	9,957	9,891	9,690	9,690	7,765	8,814	-9%	14%	0	10,000
4120000 SPIR-MISC.	207	601	600	600	86	200	-67%	133%	0	400
<b>TOTAL SHAW PARK ICE RINK</b>	<b>130,036</b>	<b>126,808</b>	<b>139,791</b>	<b>106,529</b>	<b>103,514</b>	<b>138,439</b>	<b>-1%</b>	<b>34%</b>	<b>0</b>	<b>165,022</b>
<b>SHAW PARK TENNIS</b>										
4140000 SPTC-FAMILY RES SEASON PASSES	5,302	1,256	5,715	5,715	5,586	5,815	2%	4%	5,915	6,365
4150000 SPTC-ADULT RES SEASON PASSES	1,119	1,068	1,982	1,982	1,902	2,082	5%	9%	2,252	2,487
4150001 SPTC-SENIORS RES SEASON PASSES	681	683	550	550	550	600	9%	9%	660	800
4150002 TENNIS/CORP. ADULT	2,439	1,672	2,604	2,604	2,537	2,704	4%	7%	2,824	3,034
4160000 SPTC-STUDENT PASSES	225	113	440	440	240	280	-36%	17%	280	400
4160010 SPTC-FAMILY NR SEASON PASS	1,605	1,366	2,543	2,543	2,517	2,606	2%	4%	2,766	3,016
4160020 SPTC-ADULT NR SEASON PASS	1,424	530	2,820	2,820	2,520	2,650	-6%	5%	2,796	2,996
4160030 SPTC-SENIOR NR SEASON PASS	525	357	719	719	719	814	13%	13%	909	924
4160040 SPTC-YOUTH NR SEASON PASS	514	99	990	990	590	590	-40%	0%	590	590
4170000 SPTC-ADMISSIONS	4,321	2,993	7,255	7,255	7,055	7,380	2%	5%	7,705	8,105
4170001 SPTC-COURT RENTALS	4,560	2,758	4,420	4,420	3,800	3,900	-12%	3%	4,000	4,200
4170002 SPTC-TENNIS PROGRAMS	25,129	29,442	36,000	36,000	36,000	38,000	6%	6%	40,000	42,000
<b>TOTAL SHAW PARK TENNIS</b>	<b>47,844</b>	<b>42,337</b>	<b>66,038</b>	<b>66,038</b>	<b>64,016</b>	<b>67,421</b>	<b>2%</b>	<b>5%</b>	<b>70,697</b>	<b>74,917</b>
<b>PARKS MISC. REVENUE</b>										
4210000 VENDING MACHINE	1,298	1,342	1,350	1,350	1,400	1,500	11%	7%	1,500	2,000
4220000 HANLEY HOUSE ADMISSIONS	2,722	4,680	7,700	7,700	7,000	7,000	-9%	0%	7,000	7,000
4290000 SHELTER/RENTALS	40,031	43,030	40,800	40,800	40,800	43,800	7%	7%	46,000	48,200
4310000 SPECIAL EVENTS	36,783	35,932	28,800	28,800	35,740	36,325	26%	2%	36,825	37,325
4330000 RENTAL INCOME	90,075	90,000	90,000	90,000	90,000	94,500	5%	5%	96,000	96,000
4360000 DOG PARK PASSES	19,117	23,491	18,400	18,400	26,375	26,375	43%	0%	26,375	26,375
<b>TOTAL PARKS MISC. REVENUE</b>	<b>190,026</b>	<b>198,475</b>	<b>187,050</b>	<b>187,050</b>	<b>201,315</b>	<b>209,500</b>	<b>12%</b>	<b>4%</b>	<b>213,700</b>	<b>216,900</b>

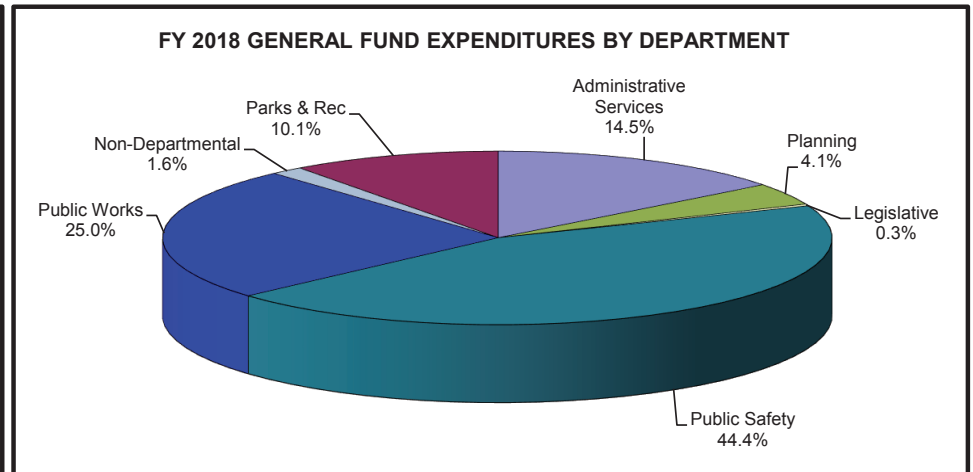
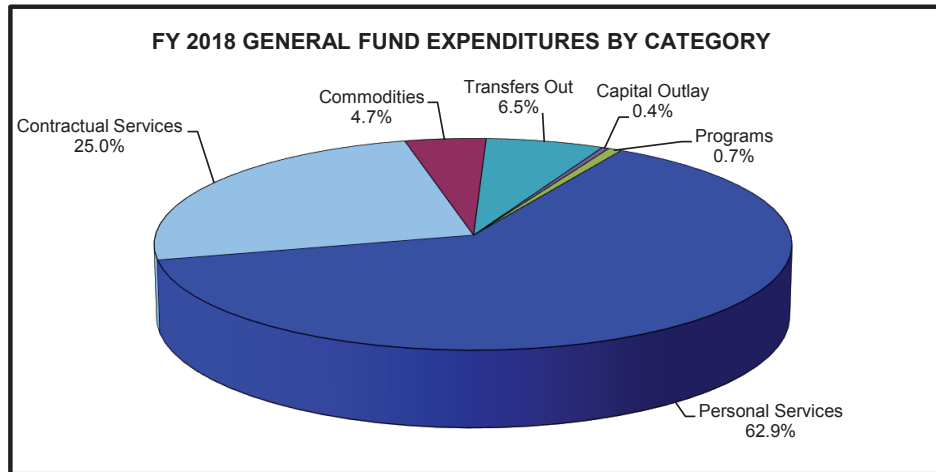
		FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
GENERAL FUND REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>SPORTS PROGRAMS</b>											
4420000	BALLFIELD COMPLEX-RENTALS	16,833	11,688	16,200	16,200	13,265	15,525	-4%	17%	15,725	16,480
4440100	FITNESS	69,174	71,430	66,000	66,000	70,875	72,875	10%	3%	73,875	74,875
4440102	LEAGUES - ADULT	60,259	59,897	62,660	62,660	56,525	59,635	-5%	6%	63,010	64,785
4440110	LEAGUES - YOUTH	155,761	160,166	158,220	158,220	165,400	165,400	5%	0%	171,020	174,640
4440112	INSTRUCTIONAL - SPORTS CAMPS	34,466	28,917	35,370	35,370	20,625	26,125	-26%	27%	26,125	26,125
<b>TOTAL SPORTS PROGRAMS</b>		<b>336,493</b>	<b>332,098</b>	<b>338,450</b>	<b>338,450</b>	<b>326,690</b>	<b>339,560</b>	<b>0%</b>	<b>4%</b>	<b>349,755</b>	<b>356,905</b>
<b>FINES</b>											
4500000	ACCIDENT REPORT CHARGES	0	2,657	1,600	1,600	2,859	2,800	75%	-2%	2,800	2,800
4500001	FIRE/EMS - REPORT CHARGES	284	166	200	200	135	200	0%	48%	200	200
4520000	PRIVATE SUBDIVISION FEES	12,510	12,788	25,000	25,000	24,266	24,476	-2%	1%	24,708	24,929
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	20,310	20,920	20,000	20,000	43,094	20,000	0%	-54%	20,000	20,000
4570000	WASHINGTON UNIV. FIRE PROTECTION	259,548	259,548	272,610	317,800	317,800	324,146	19%	2%	330,629	337,112
4640000	VALET PARKING PERMITS	25,000	25,000	25,000	25,000	24,950	25,000	0%	0%	25,000	25,000
5010000	FINES-PARKING	528,345	520,158	610,000	610,000	711,956	795,000	30%	12%	795,000	795,000
5020000	FINES-MUNICIPAL COURT	315,527	252,552	300,000	300,000	130,688	130,000	-57%	-1%	130,000	130,000
5050000	C-V-C FEES	1,018	857	2,000	2,000	574	600	-70%	5%	600	600
5060000	FALSE ALARMS	50	9,400	2,000	2,000	12,450	9,000	350%	-28%	9,000	9,000
5060001	FALSE ALARMS - FIRE DEPARTMENT	11,250	4,900	6,000	6,000	3,500	4,500	-25%	29%	4,500	4,500
5070000	COURT FEES	33,033	27,753	32,000	32,000	18,791	19,000	-41%	1%	19,000	19,000
5070010	(IPCF) I PAY CONVENIENCE FEES	1,988	1,590	2,000	2,000	2,003	2,000	0%	0%	2,000	2,000
5070011	CONVENIENCE FEE FOR PARKING	10,782	10,870	10,000	10,000	36,095	54,000	440%	50%	54,000	54,000
5080000	LAW ENFORCEMENT TRAINING	5,502	4,626	5,000	5,000	3,094	3,100	-38%	0%	3,100	3,100
5120000	REIMBURSEMENT POLICE COST	4,752	4,276	5,000	5,000	3,394	3,500	-30%	3%	3,500	3,500
<b>TOTAL FINES</b>		<b>1,239,899</b>	<b>1,168,061</b>	<b>1,328,410</b>	<b>1,373,600</b>	<b>1,345,649</b>	<b>1,427,322</b>	<b>7%</b>	<b>6%</b>	<b>1,434,037</b>	<b>1,440,741</b>
<b>PARKING</b>											
2500001	BONHOMME GARAGE	356,953	384,580	365,000	365,000	385,085	390,000	7%	1%	395,000	400,000
2510002	PARKING STRUCTURE-STL CO/SHAW PARK	38,951	60,118	33,000	33,000	41,475	41,000	24%	-1%	41,000	41,000
2550001	ST.L COUNTY REIMB.-BONHOMME GARAGE	177,197	106,776	99,600	99,600	93,600	74,800	-25%	-20%	74,500	76,500
5630000	120 NORTH MERAMEC	24,343	29,790	14,400	14,400	19,769	21,120	47%	7%	28,800	38,400
5640000	HANLEY & CARONDELET LOT	3,605	0	0	0	0	0	0%	0%	0	0
5650000	HANLEY & WYDOWN	8,435	8,510	12,750	12,750	9,617	9,000	-29%	-6%	9,000	11,400
5670000	10-22 NORTH BRENTWOOD	16,541	19,858	19,000	19,000	22,922	9,000	-53%	-61%	0	0
5710000	7600 WYDOWN LOT	6,090	8,215	9,500	9,500	8,862	9,500	0%	7%	9,500	9,500
5720000	FORSYTH/BRENTWOOD	13,013	10,894	12,000	12,000	12,552	3,600	-70%	-71%	0	0
5730000	N CENTRAL LOT	0	0	0	0	0	0	0%	0%	0	27,000
5750000	RENTAL OF PARKING METERS	146,020	224,520	115,000	115,000	128,510	120,000	4%	-7%	90,000	70,000
5760000	PARKING METERS REVENUE	974,566	973,249	1,165,255	1,165,255	1,247,754	1,352,754	16%	8%	1,352,754	1,352,754
5760001	SO. CENTRAL/COUNTY LOT	118,320	121,140	120,000	120,000	198,494	210,000	75%	6%	210,000	210,000
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	22,824	27,799	22,000	22,000	27,813	38,000	73%	37%	38,000	38,000
<b>TOTAL PARKING</b>		<b>1,928,908</b>	<b>1,997,499</b>	<b>2,009,555</b>	<b>2,009,555</b>	<b>2,252,403</b>	<b>2,300,824</b>	<b>14%</b>	<b>2%</b>	<b>2,270,604</b>	<b>2,296,604</b>

	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
GENERAL FUND REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>MISCELLANEOUS</b>										
7030000 GAIN/LOSS ON SALE OF ASSETS	547	25	100	100	2,851	400	300%	-86%	400	400
7060000 ZONING BOOKS, MAPS, & XEROX COPIES	3,287	2,280	2,000	2,000	2,505	2,000	0%	-20%	2,000	2,000
7070000 OTHER INCOME	98,045	127,518	102,000	102,000	140,483	90,000	-12%	-36%	90,000	90,000
7070002 TRANSIT PASS REIMBURSEMENT	1,624	1,611	1,200	1,200	607	100	-92%	-84%	100	100
7070227 OTHER INCOME - 227 S CENTRAL	2,000	12,000	12,000	12,000	12,000	0	-100%	-100%	0	0
7080001 P.O.S.T.	0	2,915	3,000	3,000	2,343	2,300	-23%	-2%	2,300	2,300
7100000 INTEREST ON INVESTMENTS	103,894	164,738	142,024	142,024	179,638	187,951	32%	5%	227,336	283,539
7110000 TREE CALIPER	40,380	10,086	10,000	10,000	5,544	6,000	-40%	8%	6,000	6,000
7140000 DOMESTIC PARTNER REGISTRY	50	50	0	0	0	0	0%	0%	0	0
7250000 AMBULANCE CHARGES	525,786	465,468	510,000	510,000	454,116	465,000	-9%	2%	478,950	493,319
7270000 SPECIAL EVENT STANDBY	622	0	600	600	0	0	-100%	0%	0	0
7290000 FARMERS MARKET	250	0	0	0	0	0	0%	0%	0	0
7300000 REIMB. - CITY RELATED EXPENSES	0	0	1,000	1,000	0	0	-100%	0%	0	0
7320000 EVENTS - SPONSORSHIP	11,500	13,775	11,200	11,200	8,700	10,500	-6%	21%	10,500	10,500
7320001 EVENT TICKET SALES	21,772	15,019	15,000	15,000	18,744	22,300	49%	19%	24,200	25,150
7330000 VEST PARTNERSHIP	2,647	10,947	3,200	3,200	600	2,200	-31%	267%	2,200	2,200
7340000 RCCEEG - REIMB./POLICE OFFICER	156,063	165,195	165,250	165,250	169,181	174,020	5%	3%	178,894	183,902
7360000 REIMBURSEMENTS - CITY LOSSES	4,072	0	4,000	4,000	1,055	4,000	0%	279%	4,000	4,000
<b>TOTAL MISCELLANEOUS</b>	<b>972,539</b>	<b>991,627</b>	<b>982,574</b>	<b>982,574</b>	<b>998,367</b>	<b>966,771</b>	<b>-2%</b>	<b>-3%</b>	<b>1,026,880</b>	<b>1,103,410</b>
<b>TOTAL REVENUE</b>	<b>23,054,831</b>	<b>23,498,494</b>	<b>25,720,113</b>	<b>25,955,569</b>	<b>25,411,647</b>	<b>26,717,335</b>	<b>4%</b>	<b>5%</b>	<b>26,366,481</b>	<b>27,114,052</b>
<b>TRANSFERS IN</b>										
9250000 TRANSFER FROM SPECIAL BUS. DISTRICT	362,476	474,194	424,952	424,952	424,952	564,504	33%	33%	505,917	517,970
9600000 TRANSFER FROM CAPITAL IMPROV. FUND	1,138,508	1,147,932	1,033,685	1,033,685	1,033,685	1,408,998	36%	36%	1,428,389	1,423,331
<b>TOTAL TRANSFERS IN</b>	<b>1,500,984</b>	<b>1,622,126</b>	<b>1,458,637</b>	<b>1,458,637</b>	<b>1,458,637</b>	<b>1,973,502</b>	<b>35%</b>	<b>35%</b>	<b>1,934,306</b>	<b>1,941,301</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$24,555,815</b>	<b>\$25,120,620</b>	<b>\$27,178,750</b>	<b>\$27,414,206</b>	<b>\$26,870,284</b>	<b>\$28,690,837</b>	<b>6%</b>	<b>7%</b>	<b>\$28,300,787</b>	<b>\$29,055,353</b>



## GENERAL FUND EXPENDITURES SUMMARY - BY CATEGORY

GENERAL FUND EXPENDITURES BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$15,280,266	\$15,465,412	\$17,001,498	\$17,067,630	\$16,708,721	\$18,035,994	6%	8%	\$18,768,231	\$19,639,245
CONTRACTUAL SERVICES	5,997,309	6,142,292	6,839,329	6,953,209	6,915,810	7,152,806	5%	3%	7,216,557	7,522,747
COMMODITIES	1,163,754	1,070,784	1,246,387	1,253,602	1,243,762	1,279,183	3%	3%	1,353,800	1,422,655
PROGRAMS	147,419	154,270	241,264	241,264	218,339	214,491	-11%	-2%	224,366	227,612
CAPITAL OUTLAY	141,794	89,724	58,500	84,300	82,555	110,670	89%	34%	64,770	62,200
<b>TOTAL EXPENDITURES</b>	<b>22,730,541</b>	<b>22,922,482</b>	<b>25,386,978</b>	<b>25,600,005</b>	<b>25,169,187</b>	<b>26,793,144</b>	<b>6%</b>	<b>6%</b>	<b>27,627,723</b>	<b>28,874,459</b>
<b>TRANSFERS OUT</b>	<b>1,814,491</b>	<b>1,604,743</b>	<b>1,507,068</b>	<b>1,507,068</b>	<b>1,507,068</b>	<b>1,864,563</b>	<b>24%</b>	<b>24%</b>	<b>1,895,006</b>	<b>1,884,656</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$24,545,032</b>	<b>\$24,527,225</b>	<b>\$26,894,046</b>	<b>\$27,107,073</b>	<b>\$26,676,255</b>	<b>\$28,657,707</b>	<b>7%</b>	<b>7%</b>	<b>\$29,522,729</b>	<b>\$30,759,115</b>





## GENERAL FUND EXPENDITURES SUMMARY - BY PROGRAM

GENERAL FUND EXPENDITURES PROGRAM	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
MAYOR, BOARD OF ALDERMAN	\$85,708	\$81,319	\$87,830	\$87,830	\$85,231	\$96,622	10%	13%	\$103,097	\$103,940
CITY MANAGER	634,884	580,228	613,019	615,956	602,307	599,954	-2%	0%	634,372	670,672
ECONOMIC DEVELOPMENT	236,255	322,722	259,636	257,918	242,971	255,123	-2%	5%	282,652	276,498
EVENTS	248,654	276,529	355,958	355,402	340,684	341,497	-4%	0%	353,915	361,720
FINANCE	683,141	753,316	810,504	804,852	744,232	731,741	-10%	-2%	762,360	792,051
HUMAN RESOURCES	255,254	231,771	249,299	247,827	230,455	265,231	6%	15%	294,207	261,420
INFORMATION TECHNOLOGY	919,301	933,394	1,165,882	1,337,955	1,229,689	1,498,900	29%	22%	1,427,286	1,463,045
MUNICIPAL COURT	295,870	288,217	353,594	352,476	368,027	466,904	32%	27%	485,056	504,083
PLANNING & DEVELOPMENT	864,962	951,341	1,088,073	1,080,616	1,049,722	1,184,453	9%	13%	1,220,615	1,255,117
POLICE	5,986,690	5,939,007	6,543,986	6,550,179	6,522,972	6,919,729	6%	6%	7,207,445	7,514,502
PARKING CONTROL	214,958	211,723	240,681	239,237	238,423	242,279	1%	2%	251,460	263,708
FIRE	4,873,362	4,883,739	5,180,238	5,240,043	5,219,385	5,549,811	7%	6%	5,750,376	5,944,866
ENGINEERING	2,390,480	2,555,158	2,610,319	2,607,807	2,614,785	2,750,385	5%	5%	2,837,278	2,932,967
STREET MAINTENANCE	1,542,911	1,365,929	1,638,062	1,635,885	1,562,783	1,700,329	4%	9%	1,851,421	1,878,768
BUILDING MAINTENANCE	752,643	684,372	737,140	745,559	741,777	845,577	15%	14%	879,243	923,216
FLEET MAINTENANCE	532,156	502,577	640,797	615,626	574,663	570,677	-11%	-1%	605,671	627,584
PARKING OPERATIONS & MAINTENANCE	680,874	778,444	880,304	888,186	890,947	756,985	-14%	-15%	638,483	652,062
STREET LIGHTING	301,589	326,578	384,937	410,545	403,285	538,081	40%	33%	554,870	576,861
P&R ADMINISTRATION	663,566	565,173	666,512	641,128	622,289	678,404	2%	9%	711,178	817,822
SHAW PARK AQUATIC CENTER	270,840	338,701	363,273	369,237	374,599	439,146	21%	17%	454,782	475,828
ICE RINK	97,377	88,300	117,573	117,573	99,545	121,659	3%	22%	31,044	202,653
TENNIS CENTER	29,143	21,537	22,860	22,860	23,130	41,305	81%	79%	43,490	43,490
SPORTS PROGRAMS	185,943	168,823	180,603	180,603	171,329	186,285	3%	9%	188,374	192,512
PARK OPERATIONS	947,387	994,340	1,062,903	1,062,036	1,098,533	1,365,669	28%	24%	1,424,118	1,473,921
CLAYTON CENTURY FOUNDATION	44,676	45,210	53,343	53,017	51,534	58,950	11%	14%	61,212	63,629
INSURANCE	414,617	423,102	474,527	474,527	460,765	452,011	-5%	-2%	468,724	486,180
<b>TOTAL EXPENDITURES</b>	<b>24,153,240</b>	<b>24,311,550</b>	<b>26,781,853</b>	<b>26,994,880</b>	<b>26,564,062</b>	<b>28,657,707</b>	<b>7%</b>	<b>8%</b>	<b>29,522,729</b>	<b>30,759,115</b>
<b>TRANSFERS OUT*</b>										
TRANSFER TO DEBT SERVICE	391,792	215,675	112,193	112,193	112,193	0	-100%	-100%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>391,792</b>	<b>215,675</b>	<b>112,193</b>	<b>112,193</b>	<b>112,193</b>	<b>0</b>	<b>-100%</b>	<b>-100%</b>	<b>0</b>	<b>0</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$24,545,032</b>	<b>\$24,527,225</b>	<b>\$26,894,046</b>	<b>\$27,107,073</b>	<b>\$26,676,255</b>	<b>\$28,657,707</b>	<b>7%</b>	<b>7%</b>	<b>\$29,522,729</b>	<b>\$30,759,115</b>

\* 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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
FULL-TIME	\$10,006,257	\$10,427,524	\$11,278,745	\$11,363,727	\$11,119,360	\$12,078,027	7%	9%	\$12,559,622	\$13,069,645
OVERTIME & HOLIDAY PAY	732,635	546,431	696,740	694,740	684,159	633,629	-9%	-7%	660,294	685,892
PART-TIME	391,911	301,477	351,854	335,454	290,295	303,045	-14%	4%	277,572	318,452
MISCELLANEOUS	39,591	34,690	34,747	34,747	37,363	46,042	33%	23%	46,963	47,902
CAR ALLOWANCE	7,823	7,521	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
FICA	817,454	824,966	952,056	962,252	925,487	1,006,903	6%	9%	1,049,075	1,099,123
DEFERRED COMPENSATION	28,754	27,464	27,500	27,500	27,789	28,467	4%	2%	28,467	28,467
PENSION PLAN	1,350,674	1,452,460	1,576,541	1,539,427	1,537,061	1,662,972	5%	8%	1,722,267	1,808,523
GROUP LIFE INSURANCE PREMIUM	32,003	34,393	42,331	42,905	39,174	45,337	7%	16%	46,243	47,168
DENTAL HEALTH INSURANCE	110,092	96,239	109,188	111,157	105,084	112,218	3%	7%	115,584	119,052
EMPLOYEE HEALTHCARE	1,291,671	1,257,741	1,386,696	1,409,328	1,355,169	1,458,959	5%	8%	1,563,142	1,688,084
REIMB-HRA DEDUCTIBLE	51,076	33,959	55,094	55,770	55,707	57,798	5%	4%	57,798	57,798
WORKERS' COMPENSATION	420,324	420,547	482,205	482,822	524,273	594,797	23%	13%	633,404	661,339
<b>TOTAL PERSONAL SERVICES</b>	<b>15,280,266</b>	<b>15,465,412</b>	<b>17,001,498</b>	<b>17,067,630</b>	<b>16,708,721</b>	<b>18,035,994</b>	<b>6%</b>	<b>8%</b>	<b>18,768,231</b>	<b>19,639,245</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
LEGAL EXPENSES	161,757	156,117	147,000	147,000	208,160	152,000	3%	-27%	157,000	162,000
PROFESSIONAL SERVICES	151,545	198,298	192,700	203,700	113,393	222,119	15%	96%	242,180	181,580
MEDICAL SERVICES	19,382	28,165	32,000	32,000	34,225	36,060	13%	5%	36,960	37,505
MISC. OUTSIDE PERSONAL SERVICES	3,988	2,300	8,900	14,400	5,900	7,300	-18%	24%	7,750	8,400
POSTAGE	35,304	36,738	43,966	43,966	32,609	33,227	-24%	2%	33,871	34,565
TRAVEL AND TRAINING	142,864	133,322	221,860	230,452	234,253	222,666	0%	-5%	248,331	249,775
ADVERTISING	22,950	27,504	41,500	41,500	36,790	34,100	-18%	-7%	39,300	39,500
PRINTING & PHOTOGRAPHY	38,015	49,416	56,418	56,418	62,183	61,085	8%	-2%	65,208	62,392
TELEPHONE	116,245	120,460	131,040	134,373	138,798	147,054	12%	6%	131,946	136,643
PUBLICATIONS	8,844	8,249	8,900	8,900	8,625	9,650	8%	12%	9,800	9,975
UTILITIES	650,807	625,505	635,916	618,316	648,749	704,960	11%	9%	741,744	836,324
MAINTENANCE & REPAIRS	409,192	361,455	491,399	495,588	415,869	520,706	6%	25%	458,231	509,343
RENTALS	48,981	32,420	35,620	35,620	34,210	36,100	1%	6%	36,325	36,550
TRASH & RECYCLING	1,819,750	1,857,056	1,888,857	1,888,857	1,890,357	1,988,470	5%	5%	2,047,940	2,109,649
DUES & MEMBERSHIPS	33,587	34,107	41,560	41,560	40,241	40,618	-2%	1%	41,833	43,038
EDUCATION BENEFITS	14,642	22,396	20,000	20,000	23,500	23,500	18%	0%	23,500	23,500
BANKING & CREDIT CARD FEES	114,589	124,229	129,865	129,865	167,009	177,143	36%	6%	185,151	193,559
CONTRACTUAL SERVICES	1,231,975	1,415,314	1,730,493	1,829,359	1,866,016	1,936,549	12%	4%	2,027,278	2,143,019
PARKING STRUCTURES	471,275	499,139	519,808	519,808	507,158	360,488	-31%	-29%	226,485	232,250
CONTRIBUTION TO CRSWC	100,000	0	0	0	0	0	0%	0%	0	0
INSURANCE	401,617	410,102	461,527	461,527	447,765	439,011	-5%	-2%	455,724	473,180
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,997,309</b>	<b>6,142,292</b>	<b>6,839,329</b>	<b>6,953,209</b>	<b>6,915,810</b>	<b>7,152,806</b>	<b>5%</b>	<b>3%</b>	<b>7,216,557</b>	<b>7,522,747</b>

(continued)



## GENERAL FUND EXPENDITURES SUMMARY - BY TYPE

GENERAL FUND EXPENDITURES TYPE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>COMMODITIES</b>										
OFFICE SUPPLIES	71,102	61,369	74,498	75,498	76,134	76,471	3%	0%	77,461	77,896
PUBLICATIONS	121	531	1,055	1,055	1,010	1,070	1%	6%	1,125	1,155
CLOTHING & UNIFORMS	80,841	112,772	103,509	103,509	115,836	115,860	12%	0%	110,315	110,880
AGRICULTURAL SUPPLIES	52,446	36,851	51,080	38,580	37,050	67,875	33%	83%	69,731	70,643
HARDWARE & HAND TOOLS	10,839	8,996	11,990	16,490	16,790	14,460	21%	-14%	12,890	12,660
MEDICAL SUPPLIES	37,750	29,210	29,845	29,845	36,545	37,673	26%	3%	37,478	37,908
MEETINGS & RECEPTIONS	26,133	22,479	32,255	32,255	39,350	28,870	-10%	-27%	29,941	29,613
FOOD & BEVERAGE	53,827	11,193	14,430	14,430	15,310	14,840	3%	-3%	15,580	15,420
CONCESSION FOOD AND SUPPLIES	0	30,007	33,000	33,000	33,000	33,500	2%	2%	34,000	34,500
SUPPLIES, EQUIPMENT & PARTS	792,088	724,255	854,910	869,125	833,822	846,189	-1%	1%	923,439	988,780
AWARDS & RECOGNITIONS	4,384	2,753	5,200	5,200	4,300	5,200	0%	21%	5,300	5,300
FITNESS & LEAGUES	34,224	30,368	34,615	34,615	34,615	37,175	7%	7%	36,540	37,900
<b>TOTAL COMMODITIES</b>	<b>1,163,754</b>	<b>1,070,784</b>	<b>1,246,387</b>	<b>1,253,602</b>	<b>1,243,762</b>	<b>1,279,183</b>	<b>3%</b>	<b>3%</b>	<b>1,353,800</b>	<b>1,422,655</b>
<b>PROGRAMS</b>										
EMPLOYEE RELATIONS	29,010	23,529	37,731	37,731	31,790	31,610	-16%	-1%	32,825	32,950
COMMUNITY EVENTS	118,409	130,741	203,533	203,533	186,549	182,881	-10%	-2%	191,541	194,662
<b>TOTAL PROGRAMS</b>	<b>147,419</b>	<b>154,270</b>	<b>241,264</b>	<b>241,264</b>	<b>218,339</b>	<b>214,491</b>	<b>-11%</b>	<b>-2%</b>	<b>224,366</b>	<b>227,612</b>
<b>CAPITAL OUTLAY</b>										
BUILDING STRUCTURES & IMPROV.	34,291	841	28,000	38,200	29,143	30,000	7%	3%	24,000	14,500
CAPITAL OUTLAY	107,503	32,602	20,000	35,600	42,912	68,070	240%	59%	37,770	38,900
SOFTWARE & OTHER EQUIPMENT	0	56,281	10,500	10,500	10,500	12,600	20%	20%	3,000	8,800
PARKING LOT RESURFACING	0	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>141,794</b>	<b>89,724</b>	<b>58,500</b>	<b>84,300</b>	<b>82,555</b>	<b>110,670</b>	<b>89%</b>	<b>34%</b>	<b>64,770</b>	<b>62,200</b>
<b>TOTAL EXPENDITURES</b>	<b>22,730,541</b>	<b>22,922,482</b>	<b>25,386,978</b>	<b>25,600,005</b>	<b>25,169,187</b>	<b>26,793,144</b>	<b>6%</b>	<b>6%</b>	<b>27,627,723</b>	<b>28,874,459</b>
<b>TRANSFERS OUT</b>										
TRANSFER TO EQUIPMENT FUND	1,422,699	1,345,342	1,351,149	1,351,149	1,351,149	1,820,837	35%	35%	1,851,280	1,851,081
TRANSFER FOR INTERFUND ADVANCE	0	43,726	43,726	43,726	43,726	43,726	0%	0%	43,726	33,575
TRANSFER TO DEBT SERVICE FUNDS	391,792	215,675	112,193	112,193	112,193	0	-100%	-100%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>1,814,491</b>	<b>1,604,743</b>	<b>1,507,068</b>	<b>1,507,068</b>	<b>1,507,068</b>	<b>1,864,563</b>	<b>24%</b>	<b>24%</b>	<b>1,895,006</b>	<b>1,884,656</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$24,545,032</b>	<b>\$24,527,225</b>	<b>\$26,894,046</b>	<b>\$27,107,073</b>	<b>\$26,676,255</b>	<b>\$28,657,707</b>	<b>7%</b>	<b>7%</b>	<b>\$29,522,729</b>	<b>\$30,759,115</b>



## 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.

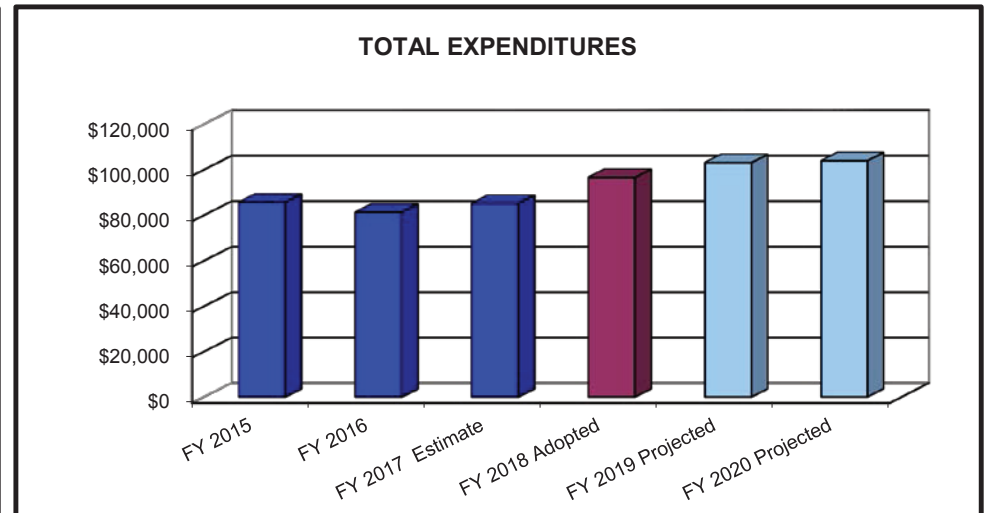
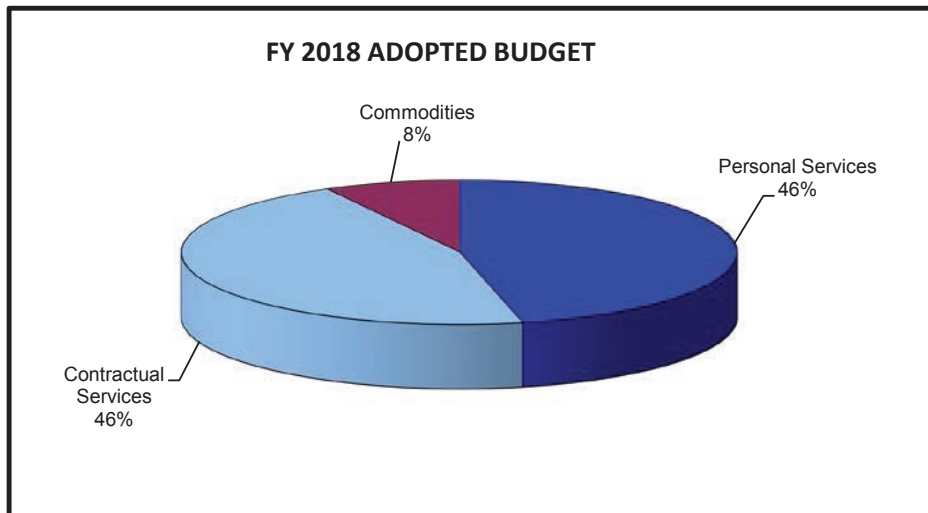
### **Description**

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

<b>DEPARTMENT: LEGISLATIVE</b>						<b>FUND: GENERAL</b>				
<b>CATEGORY: ALL</b>						<b>PROGRAM ACCOUNT: 1001</b>				
LEGISLATIVE - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$30,551	\$32,865	\$39,803	\$39,803	\$33,928	\$44,820	13%	32%	\$46,626	\$48,504
CONTRACTUAL SERVICES	42,814	38,453	39,307	39,307	41,968	44,157	12%	5%	48,826	47,791
COMMODITIES	12,343	10,001	8,720	8,720	9,335	7,645	-12%	-18%	7,645	7,645
<b>TOTAL LEGISLATIVE</b>	<b>\$85,708</b>	<b>\$81,319</b>	<b>\$87,830</b>	<b>\$87,830</b>	<b>\$85,231</b>	<b>\$96,622</b>	<b>10%</b>	<b>13%</b>	<b>\$103,097</b>	<b>\$103,940</b>





## 10 GENERAL FUND - MAYOR & BOARD OF ALDERMEN

10X1001 MAYOR & BOARD OF ALDERMEN	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$28,000	\$30,350	\$36,400	\$36,400	\$31,300	\$41,400	14%	32%	\$43,056	\$44,778
1040000 SPECIAL PAY	187	0	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	2,156	2,322	3,167	3,167	2,387	3,167	0%	33%	3,310	3,459
1180000 GROUP LIFE INSURANCE PREMIUM	124	129	149	149	149	149	0%	0%	152	155
1960000 WORKERS' COMPENSATION	83	64	87	87	92	104	20%	13%	108	112
<b>TOTAL PERSONAL SERVICES</b>	<b>30,551</b>	<b>32,865</b>	<b>39,803</b>	<b>39,803</b>	<b>33,928</b>	<b>44,820</b>	<b>13%</b>	<b>32%</b>	<b>46,626</b>	<b>48,504</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	15,525	13,054	13,600	13,600	16,308	16,939	25%	4%	17,600	17,600
2100000 POSTAGE	300	740	625	625	279	1,242	99%	345%	1,267	1,293
2130000 TRAVEL & TRAINING	2,933	2,426	3,500	3,325	2,000	2,500	-29%	25%	2,500	3,000
2150000 ADVERTISING	2,212	1,112	1,200	1,200	1,000	1,200	0%	20%	1,300	1,400
2160000 PRINTING AND PHOTOGRAPY	951	656	725	725	700	700	-3%	0%	3,525	725
2330000 TELEPHONE	4,616	4,964	4,500	4,500	5,410	5,540	23%	2%	5,739	5,839
2370000 MAINTENANCE & REPAIR EQUIPMENT	138	0	122	122	122	0	-100%	-100%	0	0
2550000 DUES & MEMBERSHIPS	9,949	9,994	10,035	10,035	9,949	10,836	8%	9%	11,645	12,534
2700000 CONTRACTUAL SERVICES	6,190	5,507	5,000	5,175	6,200	5,200	4%	-16%	5,250	5,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>42,814</b>	<b>38,453</b>	<b>39,307</b>	<b>39,307</b>	<b>41,968</b>	<b>44,157</b>	<b>12%</b>	<b>5%</b>	<b>48,826</b>	<b>47,791</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,425	1,075	620	620	900	845	36%	-6%	845	845
3210000 MEETINGS & RECEPTIONS	10,076	8,485	6,100	6,100	7,235	4,800	-21%	-34%	4,800	4,800
3330000 AWARDS & MEMORIALS	843	441	2,000	2,000	1,200	2,000	0%	67%	2,000	2,000
<b>TOTAL COMMODITIES</b>	<b>12,343</b>	<b>10,001</b>	<b>8,720</b>	<b>8,720</b>	<b>9,335</b>	<b>7,645</b>	<b>-12%</b>	<b>-18%</b>	<b>7,645</b>	<b>7,645</b>
<b>TOTAL 1001 EXPENDITURES</b>	<b>\$85,708</b>	<b>\$81,319</b>	<b>\$87,830</b>	<b>\$87,830</b>	<b>\$85,231</b>	<b>\$96,622</b>	<b>10%</b>	<b>13%</b>	<b>\$103,097</b>	<b>\$103,940</b>

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## DEPARTMENT OF ADMINISTRATIVE SERVICES

Funded Staffing	2016	2017	2018
<b><u>City Manager's Office</u></b>			
City Manager	1	1	1
City Clerk	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
<b>Total City Manager's Office</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
<b><u>Economic Development</u></b>			
Director of Economic Development	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
<b>Total Economic Development</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b><u>Events</u></b>			
Events Specialist	1	1	1
<b>Total Events</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Finance</u></b>			
Director of Finance & Administration	1	1	1
Assistant Finance Director	1	1	1
Senior Accountant	1	1	0
Accountant	2	2	2
Fiscal Specialist II	2	2	2
<b>Total Finance</b>	<b>7</b>	<b>7</b>	<b>6*</b>
<b><u>Human Resources</u></b>			
Human Resources Manager	1	1	1
Administrative Specialist II	0	0	1
Administrative Specialist I	1	1	0
<b>Total Human Resources</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Information Technology</u></b>			
IT Manager	1	1	1
Assistant IT Manager/Network Engineer	1	1	1
Applications Specialist	0.75	0.75	0.75
Associate Network Engineer	0	0	1
IT Support Specialist	1	1	2
<b>Total Information Technology</b>	<b>3.75</b>	<b>3.75</b>	<b>5.75</b>
<b><u>Municipal Court</u></b>			
Court Administrator	1	1	1
Court Assistant	1	1	2
<b>Total Municipal Court</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>Total Administrative Services</b>	<b>19.75</b>	<b>19.75</b>	<b>21.75</b>

\*Reduction of temporary staffing due to employee retirement.

### 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, Human Resources, Information Technology, and Municipal Court.

### 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, managing communications, 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. The Events program is responsible for place-

making by producing special events. These two programs often overlap when 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. This work group reduced by one employee following a temporary staffing increase due to retirements.

#### Municipal Court

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

#### 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. Two positions were added in this work group when the City entered into an agreement to provide technology services to the City of Brentwood. The agreement reimburses the City for one-third of the personnel and related costs of this program.

#### **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



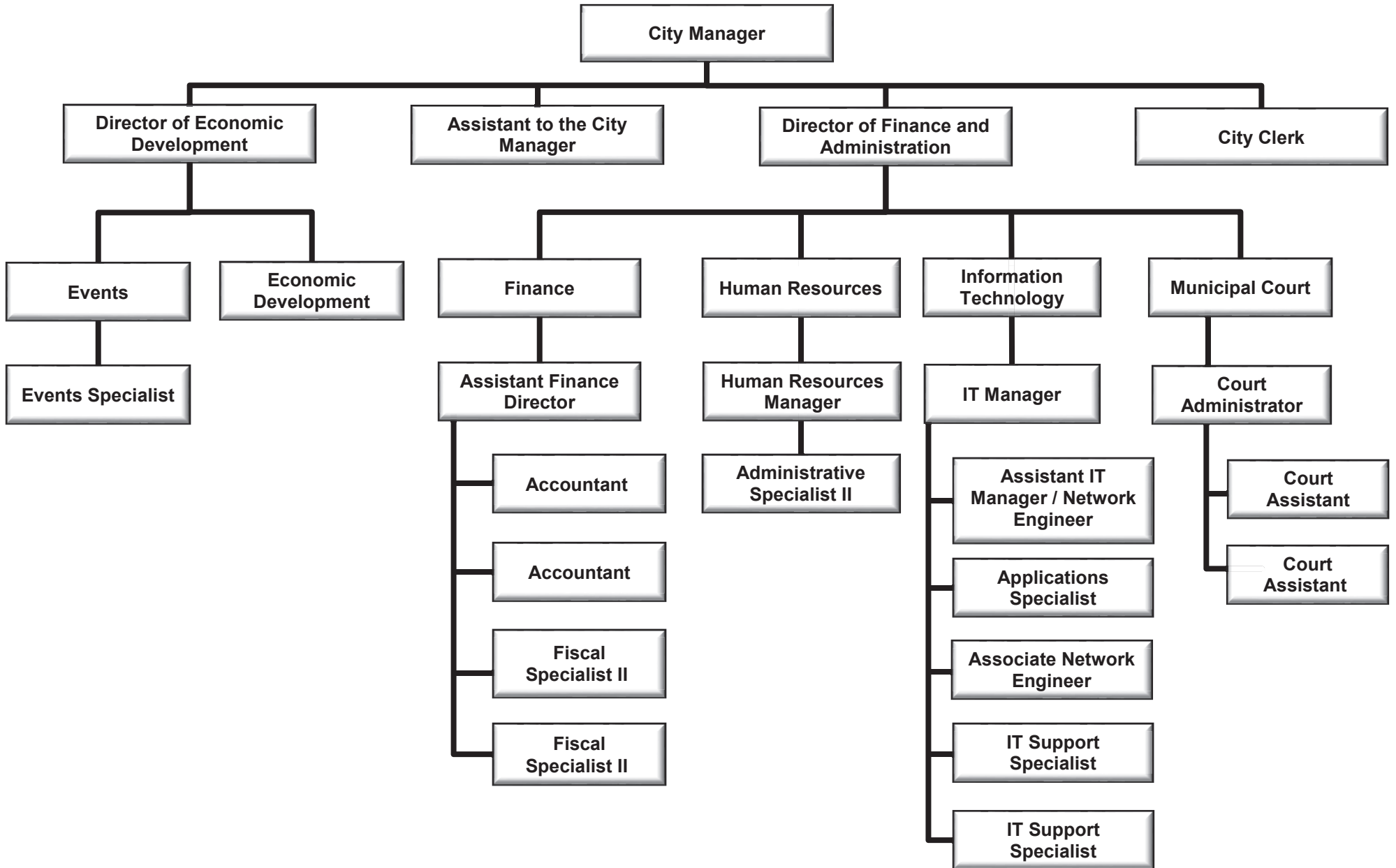
**Performance Measures (by Fiscal Year):**

Category	Measure	2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% of businesses rating culture, dining and shopping environment as good or better	88%	-	-	-	80%
	% of residents rating culture, dining and shopping environment as good or better	83%	-	-	85%	-
	% of employees rating HR service as good or better	-	92%	-	-	92%
	% of employees rating IT service as good or better	-	85%	97%	-	90%
	% of employees rating Finance service as good or better	-	87%	86%	-	87%
Financial	Sales tax per square foot of retail space	\$6.95	\$7.31	\$7.26	\$7.87	\$7.78
	Commercial property tax per square foot of office and retail space	\$0.43	\$0.49	\$0.46	\$0.50	\$0.48
	HR cost per employee	\$1,528	\$1,431	\$1,379	\$1,478	\$1,500
	IT cost per endpoint (desktops, laptops, tablets, virtual desktop clients)	\$3,779	\$5,120	\$4,106	\$5,925	\$7,443
	Finance cost per \$1 million in operating expenditures	\$25,653	\$22,396	\$22,876	\$19,074	\$17,554
Process	Number of annual business prospect or retention visits	50	45	47	45	50
	Annual City-wide rate of turnover (excluding retirement, disability or death)	4.24%	<5.00%	5.95%	<5.00%	<5.00%
	Annual % IT system "up" time	99.99%	99.99%	99.98%	99.95%	99.95%
	Annual number of auditor adjusting entries	1	<2	0	<2	<2
	Annual \$ of auditor adjusting entries	\$665,914	<\$100,000	\$0	<\$100,000	<\$100,000
People	Annual training hours per employee	31	26	35	26	26
	Employee Engagement Index	-	4.10	-	4.10	4.10

Find more information about these programs at <https://www.claytonmo.gov/government>.



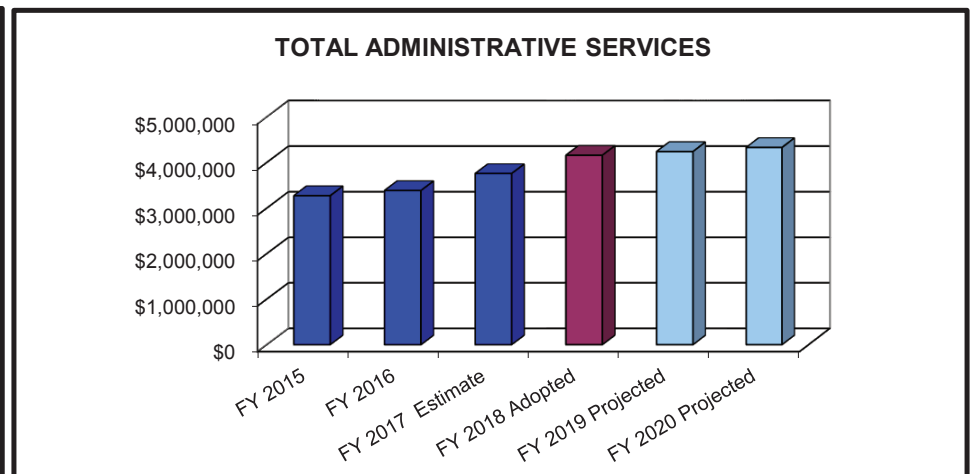
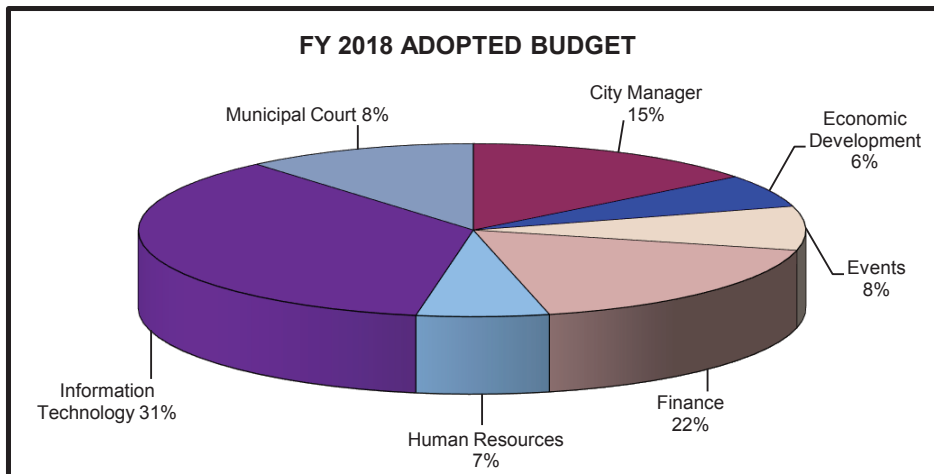
# City of Clayton Administrative Services Department





## SUMMARY OF EXPENDITURES BY PROGRAM

<b>DEPARTMENT: ADMINISTRATIVE SERVICES</b>						<b>FUND: GENERAL</b>				
<b>PROGRAM: ALL</b>						<b>PROGRAM ACCOUNTS: 1003-1007, 1101-1102 &amp; 1510-1511</b>				
ADMINISTRATIVE SERVICES - BY PROGRAM	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
CITY MANAGER	\$634,884	\$580,228	\$613,019	\$615,956	\$602,307	\$599,954	-2%	0%	\$634,372	\$670,672
ECONOMIC DEVELOPMENT	236,255	322,722	259,636	257,918	242,971	255,123	-2%	5%	282,652	276,498
EVENTS	248,654	276,529	355,958	355,402	340,684	341,497	-4%	0%	353,915	361,720
FINANCE	683,141	753,316	810,504	804,852	744,232	731,741	-10%	-2%	762,360	792,051
HUMAN RESOURCES	255,254	231,771	249,299	247,827	230,455	265,231	6%	15%	294,207	261,420
INFORMATION TECHNOLOGY	919,301	933,394	1,165,882	1,337,955	1,229,689	1,498,900	29%	22%	1,427,286	1,463,045
MUNICIPAL COURT	295,870	288,217	353,594	352,476	368,027	466,904	32%	27%	485,056	504,083
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$3,273,359</b>	<b>\$3,386,177</b>	<b>\$3,807,892</b>	<b>\$3,972,386</b>	<b>\$3,758,365</b>	<b>\$4,159,350</b>	<b>9%</b>	<b>11%</b>	<b>\$4,239,848</b>	<b>\$4,329,489</b>

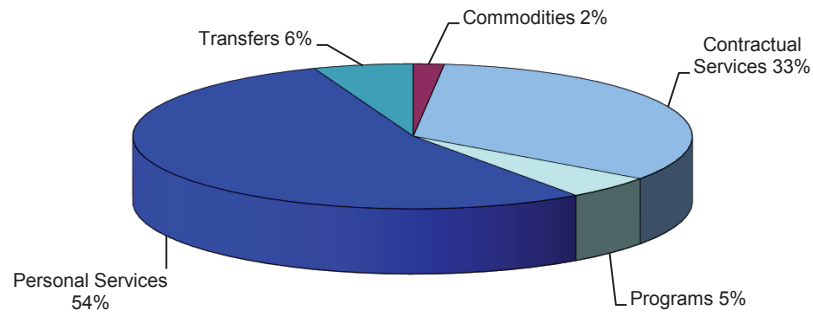




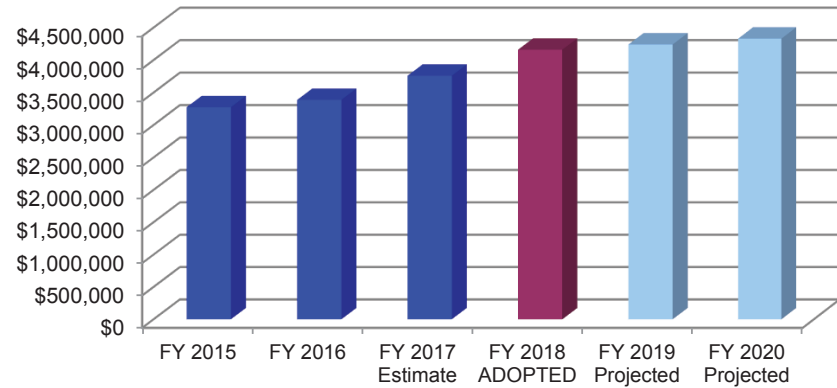
## SUMMARY OF EXPENDITURES BY CATEGORY

<b>DEPARTMENT: ADMINISTRATIVE SERVICES</b>						<b>FUND: GENERAL</b>				
<b>CATEGORY: ALL</b>						<b>PROGRAM ACCOUNTS: 1003-1007, 1101-1102 &amp; 1510-1511</b>				
ADMINISTRATIVE SERVICES - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$1,850,553	\$1,952,502	\$2,086,852	\$2,193,553	\$2,044,203	\$2,226,677	7%	9%	\$2,320,392	\$2,420,364
CONTRACTUAL SERVICES	945,257	965,770	1,202,582	1,257,708	1,191,335	1,366,507	14%	15%	1,377,932	1,364,110
COMMODITIES	62,587	86,205	79,323	81,990	99,305	73,176	-8%	-26%	77,836	73,976
PROGRAMS	147,419	154,270	241,264	241,264	218,339	214,491	-11%	-2%	224,366	227,612
CAPITAL OUTLAY	59,787	25,913	0	0	7,312	41,400	-100%	-100%	0	0
<b>TOTAL EXPENDITURES</b>	<b>3,065,603</b>	<b>3,184,660</b>	<b>3,610,021</b>	<b>3,774,515</b>	<b>3,560,494</b>	<b>3,922,251</b>	<b>9%</b>	<b>10%</b>	<b>4,000,525</b>	<b>4,086,062</b>
<b>TRANSFERS OUT</b>	<b>207,756</b>	<b>201,517</b>	<b>197,871</b>	<b>197,871</b>	<b>197,871</b>	<b>237,099</b>	<b>20%</b>	<b>20%</b>	<b>239,323</b>	<b>243,427</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$3,273,359</b>	<b>\$3,386,177</b>	<b>\$3,807,892</b>	<b>\$3,972,386</b>	<b>\$3,758,365</b>	<b>\$4,159,350</b>	<b>9%</b>	<b>11%</b>	<b>\$4,239,848</b>	<b>\$4,329,489</b>

**FY 2018 ADOPTED BUDGET**



**TOTAL EXPENDITURES**





## 10 GENERAL FUND - CITY MANAGER

10X1006 CITY MANAGER	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$241,578	\$259,136	\$267,539	\$267,539	\$206,306	\$273,479	2%	33%	\$284,418	\$295,795
1020000 OVERTIME	3,635	512	2,000	2,000	2,741	2,500	25%	-9%	2,613	2,730
1040000 SPECIAL PAY	195	0	0	0	0	0	0%	0%	0	0
1120000 CAR ALLOWANCE	7,823	7,521	7,800	7,800	7,800	7,800	0%	0%	7,800	7,800
1140000 FICA - EMPLOYER PORTION	15,575	16,341	22,632	22,632	20,652	23,198	3%	12%	24,242	25,333
1150000 DEFERRED COMPENSATION CONTRIB.	19,111	18,415	18,500	18,500	18,789	19,467	5%	4%	19,467	19,467
1160000 PENSION PLAN	27,828	28,288	30,174	27,011	27,011	27,744	-8%	3%	29,131	30,588
1180000 GROUP LIFE INS. PREMIUM	759	814	970	970	891	994	2%	12%	1,013	1,034
1190000 DENTAL HEALTH INSURANCE	2,019	1,799	1,944	1,944	1,546	1,567	-19%	1%	1,614	1,662
1200000 EMPLOYEE HEALTH CARE	23,916	25,655	28,010	28,010	16,980	20,691	-26%	22%	22,139	23,911
1220000 REIMB-HRA DEDUCTIBLE	1,068	629	1,014	1,014	1,041	1,014	0%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	535	462	564	564	600	674	20%	12%	698	723
<b>TOTAL PERSONAL SERVICES</b>	<b>344,042</b>	<b>359,572</b>	<b>381,147</b>	<b>377,984</b>	<b>304,357</b>	<b>379,128</b>	<b>-1%</b>	<b>25%</b>	<b>394,149</b>	<b>410,057</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 LEGAL EXPENSES	161,757	156,117	147,000	147,000	208,160	152,000	3%	-27%	157,000	162,000
2100000 POSTAGE	8,894	10,932	10,105	10,105	13,818	10,137	0%	-27%	10,410	10,725
2130000 TRAVEL & TRAINING	12,072	7,657	10,695	16,795	15,703	11,650	9%	-26%	11,420	10,815
2150000 ADVERTISING	0	0	5,000	5,000	0	0	-100%	0%	0	0
2160000 PRINTING AND PHOTOGRAPHY	9,281	16,083	12,500	12,500	12,200	12,550	0%	3%	12,960	13,380
2330000 TELEPHONE	2,407	2,433	2,375	2,375	1,980	2,100	-12%	6%	2,155	2,215
2370000 MAINTENANCE & REPAIR EQUIPMENT	1,003	956	805	805	1,468	1,506	87%	3%	1,536	1,567
2550000 DUES & MEMBERSHIPS	2,671	2,416	3,735	3,735	3,639	3,331	-11%	-8%	3,581	3,581
2700000 CONTRACTUAL SERVICES	86,616	17,643	34,570	34,570	35,195	21,565	-38%	-39%	35,175	50,345
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>284,701</b>	<b>214,237</b>	<b>226,785</b>	<b>232,885</b>	<b>292,163</b>	<b>214,839</b>	<b>-5%</b>	<b>-26%</b>	<b>234,237</b>	<b>254,628</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	1,626	1,742	1,100	1,100	1,800	2,000	82%	11%	2,000	2,000
3210000 MEETINGS & RECEPTIONS	2,941	3,652	3,200	3,200	3,200	3,200	0%	0%	3,200	3,200
<b>TOTAL COMMODITIES</b>	<b>4,567</b>	<b>5,394</b>	<b>4,300</b>	<b>4,300</b>	<b>5,000</b>	<b>5,200</b>	<b>21%</b>	<b>4%</b>	<b>5,200</b>	<b>5,200</b>
<b>TOTAL EXPENDITURES</b>	<b>633,310</b>	<b>579,203</b>	<b>612,232</b>	<b>615,169</b>	<b>601,520</b>	<b>599,167</b>	<b>-2%</b>	<b>0%</b>	<b>633,585</b>	<b>669,885</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	1,574	1,025	787	787	787	787	0%	0%	787	787
<b>TOTAL TRANSFERS OUT</b>	<b>1,574</b>	<b>1,025</b>	<b>787</b>	<b>787</b>	<b>787</b>	<b>787</b>	<b>0%</b>	<b>0%</b>	<b>787</b>	<b>787</b>
<b>TOTAL 1006 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$634,884</b>	<b>\$580,228</b>	<b>\$613,019</b>	<b>\$615,956</b>	<b>\$602,307</b>	<b>\$599,954</b>	<b>-2%</b>	<b>0%</b>	<b>\$634,372</b>	<b>\$670,672</b>



## 10 GENERAL FUND - ECONOMIC DEVELOPMENT

10X1510	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
ECONOMIC DEVELOPMENT	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$116,341	\$137,882	\$145,434	\$145,434	\$137,741	\$149,306	3%	8%	\$155,278	\$161,489
1040000 SPECIAL PAY	106	0	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	8,346	9,900	11,126	11,126	10,503	11,422	3%	9%	11,936	12,473
1160000 PENSION PLAN	14,516	15,049	16,403	14,683	14,683	15,147	-8%	3%	15,904	16,699
1180000 GROUP LIFE INSURANCE PREMIUM	396	430	524	524	484	538	3%	11%	548	559
1190000 DENTAL HEALTH INSURANCE	1,221	1,233	1,305	1,305	1,160	1,179	-10%	2%	1,214	1,251
1200000 EMPLOYEE HEALTH CARE	14,550	18,874	18,893	18,893	14,974	19,175	1%	28%	20,517	22,158
1220000 REIMB-HRA DEDUCTIBLE	648	210	338	338	338	338	0%	0%	338	338
1960000 WORKERS' COMPENSATION	269	245	305	305	325	365	20%	12%	377	391
<b>TOTAL PERSONAL SERVICES</b>	<b>156,393</b>	<b>183,821</b>	<b>194,326</b>	<b>192,608</b>	<b>180,208</b>	<b>197,469</b>	<b>2%</b>	<b>10%</b>	<b>206,113</b>	<b>215,359</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	32,020	97,650	0	0	0	0	0%	0%	15,500	0
2100000 POSTAGE	0	139	1,000	1,000	900	1,000	0%	11%	1,000	0
2130000 TRAVEL & TRAINING	8,054	6,949	13,100	13,100	11,157	14,700	12%	32%	14,700	1,000
2150000 ADVERTISING	8,011	7,299	13,000	13,000	11,790	10,000	-23%	-15%	13,000	14,700
2160000 PRINTING AND PHOTOGRAPHY	3,813	6,760	7,250	7,250	7,250	7,250	0%	0%	7,250	13,000
2330000 TELEPHONE	1,977	1,692	1,248	1,248	1,859	2,400	92%	29%	2,500	7,250
2370000 MAINTENANCE & REPAIR EQUIPMENT	0	766	550	550	750	750	36%	0%	750	2,600
2490000 PUBLIC RELATIONS	4,950	279	2,500	2,500	2,500	2,500	0%	0%	2,500	750
2550000 DUES & MEMBERSHIPS	2,580	2,497	3,175	3,175	3,116	4,557	44%	46%	4,242	2,500
2700000 CONTRACTUAL SERVICES	8,516	8,862	8,400	8,400	8,399	0	-100%	-100%	0	4,242
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>69,921</b>	<b>132,893</b>	<b>50,223</b>	<b>50,223</b>	<b>47,721</b>	<b>43,157</b>	<b>-14%</b>	<b>-10%</b>	<b>61,442</b>	<b>46,042</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	2,285	494	2,400	2,400	2,400	2,400	0%	0%	2,400	2,400
3020000 PUBLICATIONS	121	274	450	450	405	460	2%	14%	460	460
3210000 MEETINGS & RECEPTIONS	7,535	4,841	11,450	11,450	11,450	10,850	-5%	-5%	11,450	11,450
<b>TOTAL COMMODITIES</b>	<b>9,941</b>	<b>5,609</b>	<b>14,300</b>	<b>14,300</b>	<b>14,255</b>	<b>13,710</b>	<b>-4%</b>	<b>-4%</b>	<b>14,310</b>	<b>14,310</b>
<b>TOTAL EXPENDITURES</b>	<b>236,255</b>	<b>322,323</b>	<b>258,849</b>	<b>257,131</b>	<b>242,184</b>	<b>254,336</b>	<b>-2%</b>	<b>5%</b>	<b>281,865</b>	<b>275,711</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	399	787	787	787	787	0%	0%	787	787
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>399</b>	<b>787</b>	<b>787</b>	<b>787</b>	<b>787</b>	<b>0%</b>	<b>0%</b>	<b>787</b>	<b>787</b>
<b>TOTAL 1510 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$236,255</b>	<b>\$322,722</b>	<b>\$259,636</b>	<b>\$257,918</b>	<b>\$242,971</b>	<b>\$255,123</b>	<b>-2%</b>	<b>5%</b>	<b>\$282,652</b>	<b>\$276,498</b>



## 10 GENERAL FUND - EVENTS

10X1511 EVENTS	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$65,679	\$55,166	\$46,973	\$46,973	\$45,861	\$48,885	4%	7%	\$50,841	\$52,874
1020000 OVERTIME	34,738	56,738	60,113	60,113	63,690	65,110	8%	2%	66,715	68,363
1140000 FICA - EMPLOYER PORTION	4,918	4,171	8,192	8,192	8,342	8,721	6%	5%	8,889	9,065
1160000 PENSION PLAN	6,542	6,584	5,298	4,742	4,742	4,959	-6%	5%	5,207	5,468
1180000 GROUP LIFE INSURANCE PREMIUM	364	362	169	169	154	176	4%	14%	180	183
1190000 DENTAL HEALTH INSURANCE	501	327	388	388	386	388	0%	1%	400	412
1200000 EMPLOYEE HEALTH CARE	5,741	3,821	5,188	5,188	5,186	5,272	2%	2%	5,641	6,092
1220000 REIMB-HRA DEDUCTIBLE	324	210	338	338	338	338	0%	0%	338	338
1960000 WORKERS' COMPENSATION	206	173	2,300	2,300	2,445	2,749	20%	12%	2,845	2,945
<b>TOTAL PERSONAL SERVICES</b>	<b>119,013</b>	<b>127,552</b>	<b>128,959</b>	<b>128,403</b>	<b>131,144</b>	<b>136,598</b>	<b>6%</b>	<b>4%</b>	<b>141,056</b>	<b>145,740</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2130000 TRAVEL & TRAINING	2,793	4,851	5,700	5,700	5,700	5,700	0%	0%	5,000	5,000
2150000 ADVERTISING	0	12,550	12,250	12,250	12,250	12,250	0%	0%	12,250	12,250
2160000 PRINTING AND PHOTOGRAPHY	0	178	0	0	0	0	0%	0%	0	0
2330000 TELEPHONE	420	245	1,048	1,048	495	600	-43%	21%	600	600
2550000 DUES & MEMBERSHIPS	510	45	550	550	530	550	0%	4%	550	550
2700000 CONTRACTUAL SERVICES	69	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>3,792</b>	<b>17,869</b>	<b>20,548</b>	<b>20,548</b>	<b>18,975</b>	<b>19,100</b>	<b>-7%</b>	<b>1%</b>	<b>18,400</b>	<b>18,400</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	0	0	500	500	1,598	500	0%	-69%	500	500
3020000 PUBLICATIONS	0	0	200	200	200	200	0%	0%	200	200
3210000 MEETINGS & RECEPTIONS	0	0	1,500	1,500	1,500	1,500	0%	0%	1,500	1,500
<b>TOTAL COMMODITIES</b>	<b>0</b>	<b>0</b>	<b>2,200</b>	<b>2,200</b>	<b>3,298</b>	<b>2,200</b>	<b>0%</b>	<b>-33%</b>	<b>2,200</b>	<b>2,200</b>
<b><u>PROGRAMS</u></b>										
4110000 COMMUNITY EVENTS	118,409	130,741	203,533	203,533	186,549	182,881	-10%	-2%	191,541	194,662
<b>TOTAL PROGRAMS</b>	<b>118,409</b>	<b>130,741</b>	<b>203,533</b>	<b>203,533</b>	<b>186,549</b>	<b>182,881</b>	<b>-10%</b>	<b>-2%</b>	<b>191,541</b>	<b>194,662</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	7,440	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>7,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>248,654</b>	<b>276,162</b>	<b>355,240</b>	<b>354,684</b>	<b>339,966</b>	<b>340,779</b>	<b>-4%</b>	<b>0%</b>	<b>353,197</b>	<b>361,002</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	367	718	718	718	718	0%	0%	718	718
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>367</b>	<b>718</b>	<b>718</b>	<b>718</b>	<b>718</b>	<b>0%</b>	<b>0%</b>	<b>718</b>	<b>718</b>
<b>TOTAL 1511 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$248,654</b>	<b>\$276,529</b>	<b>\$355,958</b>	<b>\$355,402</b>	<b>\$340,684</b>	<b>\$341,497</b>	<b>-4%</b>	<b>0%</b>	<b>\$353,915</b>	<b>\$361,720</b>



# 10 GENERAL FUND - FINANCE

10X1101 FINANCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$402,326	\$449,169	\$483,034	\$483,034	\$454,544	\$420,454	-13%	-7%	\$437,272	\$454,763
1020000 OVERTIME	876	309	2,000	2,000	1,200	2,000	0%	67%	2,090	2,184
1030000 PART-TIME	0	0	4,000	4,000	0	4,000	0%	100%	4,100	4,203
1040000 SPECIAL PAY	418	314	312	312	144	0	-100%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	29,824	33,458	37,359	37,359	34,761	32,930	-12%	-5%	34,412	35,960
1150000 DEFERRED COMPENSATION CONTRIB.	4,286	4,022	4,000	4,000	4,000	4,000	0%	0%	4,000	4,000
1160000 PENSION PLAN	43,344	50,066	53,915	48,263	48,263	42,154	-22%	-13%	44,287	46,526
1180000 GROUP LIFE INS. PREMIUM	1,176	1,436	1,728	1,728	1,584	1,521	-12%	-4%	1,551	1,582
1190000 DENTAL HEALTH INSURANCE	4,037	3,538	4,412	4,412	3,790	4,370	-1%	15%	4,501	4,636
1200000 EMPLOYEE HEALTH CARE	50,299	48,560	58,988	58,988	50,703	58,150	-1%	15%	62,221	67,198
1220000 REIMB-HRA DEDUCTIBLE	1,600	1,476	2,366	2,366	2,366	2,028	-14%	-14%	2,028	2,028
1960000 WORKERS' COMPENSATION	803	823	1,015	1,015	1,079	1,069	5%	-1%	1,107	1,146
<b>TOTAL PERSONAL SERVICES</b>	<b>538,989</b>	<b>593,171</b>	<b>653,129</b>	<b>647,477</b>	<b>602,434</b>	<b>572,676</b>	<b>-12%</b>	<b>-5%</b>	<b>597,569</b>	<b>624,226</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	31,985	38,484	37,100	37,100	32,385	48,430	31%	50%	42,330	50,230
2100000 POSTAGE	2,289	5,664	4,085	4,085	1,704	4,135	1%	143%	4,217	4,302
2130000 TRAVEL & TRAINING	4,930	6,254	9,125	9,125	6,755	12,330	35%	83%	12,845	11,620
2160000 PRINTING AND PHOTOGRAPHY	3,498	4,100	4,400	4,400	7,176	5,375	22%	-25%	5,575	5,725
2330000 TELEPHONE	4,203	3,096	3,500	3,500	3,969	3,265	-7%	-18%	3,362	3,463
2370000 MAINTENANCE & REPAIR EQUIPMENT	2,321	3,366	3,305	3,305	3,639	3,704	12%	2%	3,759	3,815
2420000 RENTALS	768	1,984	1,000	1,000	410	400	-60%	-2%	450	500
2550000 DUES & MEMBERSHIPS	2,427	2,429	3,370	3,370	2,483	2,675	-21%	8%	2,750	2,590
2690000 BANKING & CREDIT CARD FEES	30,368	32,173	21,035	21,035	17,036	17,847	-15%	5%	18,739	19,676
2700000 CONTRACTUAL SERVICES	32,159	35,900	47,400	47,400	43,345	38,760	-18%	-11%	48,260	43,760
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>114,948</b>	<b>133,450</b>	<b>134,320</b>	<b>134,320</b>	<b>118,902</b>	<b>136,921</b>	<b>2%</b>	<b>15%</b>	<b>142,287</b>	<b>145,681</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	9,360	10,634	13,980	13,980	12,320	13,000	-7%	6%	13,000	13,000
3160000 CLOTHING & UNIFORMS	289	0	500	500	326	0	-100%	-100%	360	0
3210000 MEETINGS AND RECEPTIONS	0	18	1,550	1,550	3,225	900	-42%	-72%	900	900
<b>TOTAL COMMODITIES</b>	<b>9,649</b>	<b>10,652</b>	<b>16,030</b>	<b>16,030</b>	<b>15,871</b>	<b>13,900</b>	<b>-13%</b>	<b>-12%</b>	<b>14,260</b>	<b>13,900</b>
<b>TOTAL EXPENDITURES</b>	<b>663,586</b>	<b>737,273</b>	<b>803,479</b>	<b>797,827</b>	<b>737,207</b>	<b>723,497</b>	<b>-10%</b>	<b>-2%</b>	<b>754,116</b>	<b>783,807</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	19,555	16,043	7,025	7,025	7,025	8,244	17%	17%	8,244	8,244
<b>TOTAL TRANSFERS OUT</b>	<b>19,555</b>	<b>16,043</b>	<b>7,025</b>	<b>7,025</b>	<b>7,025</b>	<b>8,244</b>	<b>17%</b>	<b>17%</b>	<b>8,244</b>	<b>8,244</b>
<b>TOTAL 1101 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$683,141</b>	<b>\$753,316</b>	<b>\$810,504</b>	<b>\$804,852</b>	<b>\$744,232</b>	<b>\$731,741</b>	<b>-10%</b>	<b>-2%</b>	<b>\$762,360</b>	<b>\$792,051</b>





## 10 GENERAL FUND - HUMAN RESOURCES

10X1007 HUMAN RESOURCES	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$117,777	\$118,739	\$124,496	\$124,496	\$108,315	\$120,017	-4%	11%	\$124,818	\$129,811
1020000 OVERTIME	33	0	100	100	100	300	200%	200%	314	328
1140000 FICA - EMPLOYER PORTION	8,947	9,107	9,532	9,532	8,267	9,204	-3%	11%	9,618	10,051
1160000 PENSION PLAN	12,868	13,116	14,041	12,569	14,300	12,175	-13%	-15%	12,784	13,423
1180000 GROUP LIFE INS. PREMIUM	351	375	449	449	407	433	-4%	6%	442	451
1190000 DENTAL HEALTH INSURANCE	415	360	388	388	353	776	100%	120%	799	823
1200000 EMPLOYEE HEALTH CARE	7,541	6,073	7,063	7,063	5,692	7,772	10%	37%	8,316	8,981
1220000 REIMB-HRA DEDUCTIBLE	252	419	676	676	676	676	0%	0%	676	676
1960000 WORKERS' COMPENSATION	238	214	262	262	278	313	19%	13%	324	335
<b>TOTAL PERSONAL SERVICES</b>	<b>148,422</b>	<b>148,403</b>	<b>157,007</b>	<b>155,535</b>	<b>138,388</b>	<b>151,666</b>	<b>-3%</b>	<b>10%</b>	<b>158,091</b>	<b>164,879</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	36,140	9,459	8,500	8,500	8,500	27,000	218%	218%	49,000	9,000
2100000 POSTAGE	348	578	590	590	400	640	8%	60%	652	666
2130000 TRAVEL & TRAINING	403	736	700	700	3,660	3,460	394%	-5%	3,525	3,600
2150000 ADVERTISING	3,973	840	1,600	1,600	2,300	2,600	63%	13%	2,600	2,600
2160000 PRINTING AND PHOTOGRAPHY	1,253	571	650	650	732	1,413	117%	93%	730	752
2330000 TELEPHONE	1,423	1,090	1,125	1,125	1,090	1,335	19%	22%	1,360	1,380
2370000 MAINTENANCE & REPAIR EQUIPMENT	540	1,171	340	340	259	275	-19%	6%	280	286
2550000 DUES & MEMBERSHIPS	825	963	980	980	1,797	1,789	83%	0%	1,701	1,864
2560000 EDUCATION BENEFITS	14,642	22,396	20,000	20,000	23,500	23,500	18%	0%	23,500	23,500
2700000 CONTRACTUAL SERVICES	11,042	15,626	16,360	16,360	14,135	14,450	-12%	2%	14,450	14,450
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>70,589</b>	<b>53,430</b>	<b>50,845</b>	<b>50,845</b>	<b>56,373</b>	<b>76,462</b>	<b>50%</b>	<b>36%</b>	<b>97,798</b>	<b>58,098</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	659	665	678	678	816	666	-2%	-18%	666	666
3210000 MEETINGS & RECEPTIONS	0	0	200	200	250	250	25%	0%	250	250
<b>TOTAL COMMODITIES</b>	<b>659</b>	<b>665</b>	<b>878</b>	<b>878</b>	<b>1,066</b>	<b>916</b>	<b>4%</b>	<b>-14%</b>	<b>916</b>	<b>916</b>
<b><u>PROGRAMS</u></b>										
4080000 EMPLOYEE RELATIONS	29,010	23,529	37,731	37,731	31,790	31,610	-16%	-1%	32,825	32,950
<b>TOTAL PROGRAMS</b>	<b>29,010</b>	<b>23,529</b>	<b>37,731</b>	<b>37,731</b>	<b>31,790</b>	<b>31,610</b>	<b>-16%</b>	<b>-1%</b>	<b>32,825</b>	<b>32,950</b>
<b>TOTAL EXPENDITURES</b>	<b>248,680</b>	<b>226,027</b>	<b>246,461</b>	<b>244,989</b>	<b>227,617</b>	<b>260,654</b>	<b>6%</b>	<b>15%</b>	<b>289,630</b>	<b>256,843</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	6,574	5,744	2,838	2,838	2,838	4,577	61%	61%	4,577	4,577
<b>TOTAL TRANSFERS OUT</b>	<b>6,574</b>	<b>5,744</b>	<b>2,838</b>	<b>2,838</b>	<b>2,838</b>	<b>4,577</b>	<b>61%</b>	<b>61%</b>	<b>4,577</b>	<b>4,577</b>
<b>TOTAL 1007 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$255,254</b>	<b>\$231,771</b>	<b>\$249,299</b>	<b>\$247,827</b>	<b>\$230,455</b>	<b>\$265,231</b>	<b>6%</b>	<b>15%</b>	<b>\$294,207</b>	<b>\$261,420</b>



# 10 GENERAL FUND - INFORMATION TECHNOLOGY

10X1102	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
INFORMATION TECHNOLOGY	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$243,918	\$239,711	\$270,202	\$360,160	\$355,546	\$408,519	51%	15%	\$424,859	\$441,854
1020000 OVERTIME	1,053	481	1,000	1,000	980	1,000	0%	2%	1,045	1,092
1030000 PART-TIME	0	282	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	17,283	16,858	20,747	27,606	27,185	31,328	51%	15%	32,738	34,211
1160000 PENSION PLAN	27,240	27,914	30,475	37,535	37,535	40,943	34%	9%	43,015	45,191
1180000 GROUP LIFE INSURANCE PREMIUM	746	800	976	1,300	891	1,474	51%	65%	1,504	1,534
1190000 DENTAL HEALTH INSURANCE	3,351	2,766	3,434	4,747	4,378	4,807	40%	10%	4,951	5,100
1200000 EMPLOYEE HEALTH CARE	41,413	39,999	44,623	58,858	53,330	59,950	34%	12%	64,146	69,278
1220000 REIMB-HRA DEDUCTIBLE	1,017	838	1,352	1,803	1,803	2,028	50%	12%	2,028	2,028
1960000 WORKERS' COMPENSATION	505	457	569	749	759	934	64%	23%	966	999
<b>TOTAL PERSONAL SERVICES</b>	<b>336,526</b>	<b>330,106</b>	<b>373,378</b>	<b>493,758</b>	<b>482,407</b>	<b>550,983</b>	<b>48%</b>	<b>14%</b>	<b>575,252</b>	<b>601,287</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	0	0	0	11,000	0	0	0%	0%	0	0
2100000 POSTAGE	0	0	67	67	0	0	-100%	0%	0	0
2130000 TRAVEL & TRAINING	11,230	14,353	34,775	38,442	32,753	27,315	-21%	-17%	27,315	27,315
2150000 ADVERTISING	0	299	0	0	1,000	1,000	100%	0%	1,000	1,000
2160000 PRINTING AND PHOTOGRAPHY	0	51	100	100	100	100	0%	0%	100	100
2330000 TELEPHONE	9,135	12,434	13,531	16,864	13,825	15,824	17%	14%	16,555	17,323
2370000 MAINTENANCE & REPAIR EQUIPMENT	168,193	168,347	287,222	292,947	210,609	294,498	3%	40%	251,755	265,763
2550000 DUES & MEMBERSHIPS	0	1,000	1,000	1,000	0	0	-100%	0%	0	0
2700000 CONTRACTUAL SERVICES	124,394	139,625	231,593	256,894	238,752	311,294	34%	30%	292,899	287,243
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>312,952</b>	<b>336,109</b>	<b>568,288</b>	<b>617,314</b>	<b>497,039</b>	<b>650,031</b>	<b>14%</b>	<b>31%</b>	<b>589,624</b>	<b>598,744</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	103	1,358	1,800	1,800	2,235	2,300	28%	3%	2,300	2,300
3190000 HAND TOOLS	175	0	0	0	0	0	0%	0%	0	0
3530000 COMPUTER ACCESSORIES	37,145	61,969	36,700	39,367	54,980	32,200	-12%	-41%	35,900	32,400
<b>TOTAL COMMODITIES</b>	<b>37,423</b>	<b>63,327</b>	<b>38,500</b>	<b>41,167</b>	<b>57,215</b>	<b>34,500</b>	<b>-10%</b>	<b>-40%</b>	<b>38,200</b>	<b>34,700</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	52,347	15,913	0	0	7,312	41,400	100%	466%	0	0
5200000 COMPUTER SOFTWARE	0	10,000	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>52,347</b>	<b>25,913</b>	<b>0</b>	<b>0</b>	<b>7,312</b>	<b>41,400</b>	<b>100%</b>	<b>466%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>739,248</b>	<b>755,455</b>	<b>980,166</b>	<b>1,152,239</b>	<b>1,043,973</b>	<b>1,276,914</b>	<b>30%</b>	<b>22%</b>	<b>1,203,076</b>	<b>1,234,731</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	180,053	177,939	185,716	185,716	185,716	221,986	20%	20%	224,210	228,314
<b>TOTAL TRANSFERS OUT</b>	<b>180,053</b>	<b>177,939</b>	<b>185,716</b>	<b>185,716</b>	<b>185,716</b>	<b>221,986</b>	<b>20%</b>	<b>20%</b>	<b>224,210</b>	<b>228,314</b>
<b>TOTAL 1102 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$919,301</b>	<b>\$933,394</b>	<b>\$1,165,882</b>	<b>\$1,337,955</b>	<b>\$1,229,689</b>	<b>\$1,498,900</b>	<b>29%</b>	<b>22%</b>	<b>\$1,427,286</b>	<b>\$1,463,045</b>



## 10 GENERAL FUND - MUNICIPAL COURT

10X1003 MUNICIPAL COURT	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$108,373	\$111,359	\$94,583	\$94,583	\$117,985	\$149,709	58%	27%	\$155,697	\$161,925
1020000 OVERTIME	11,218	13,263	14,500	14,500	14,049	15,000	3%	7%	15,675	16,380
1030000 PART-TIME	48,109	46,850	50,240	50,240	31,069	21,600	-57%	-30%	22,140	22,694
1140000 FICA - EMPLOYER PORTION	11,795	11,948	12,188	12,188	12,437	14,253	17%	15%	14,894	15,564
1160000 PENSION PLAN	11,527	11,165	10,668	9,550	9,550	15,188	42%	59%	15,947	16,744
1180000 GROUP LIFE INS. PREMIUM	356	364	393	393	657	593	51%	-10%	605	617
1190000 DENTAL HEALTH INSURANCE	1,184	1,103	1,027	1,027	1,226	1,226	19%	0%	1,263	1,301
1200000 EMPLOYEE HEALTH CARE	13,743	13,116	14,305	14,305	17,214	19,066	33%	11%	20,401	22,033
1220000 REIMB. HRA DEDUCTIBLE	544	419	676	676	676	1,014	50%	50%	1,014	1,014
1960000 WORKERS' COMPENSATION	319	290	326	326	402	508	56%	26%	526	544
<b>TOTAL PERSONAL SERVICES</b>	<b>207,168</b>	<b>209,877</b>	<b>198,906</b>	<b>197,788</b>	<b>205,265</b>	<b>238,157</b>	<b>20%</b>	<b>16%</b>	<b>248,162</b>	<b>258,816</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2010000 PROFESSIONAL SERVICES	35,875	37,672	32,500	32,500	30,200	30,750	-5%	2%	30,750	30,750
2100000 POSTAGE	7,543	6,937	11,879	11,879	4,907	2,370	-80%	-52%	2,418	2,466
2130000 TRAVEL & TRAINING	2,385	3,452	2,955	2,955	2,750	4,250	44%	55%	4,250	4,250
2160000 PRINTING AND PHOTOGRAPHY	2,401	5,417	5,608	5,608	5,375	5,387	-4%	0%	5,398	5,410
2330000 TELEPHONE	2,006	2,063	2,179	2,179	2,203	2,203	1%	0%	2,269	2,337
2370000 MAINTENANCE & REPAIR EQUIPMENT	34	0	0	0	0	0	0%	0%	0	0
2550000 DUES & MEMBERSHIPS	0	100	550	550	450	465	-15%	3%	482	500
2690000 BANKING & CREDIT CARD FEES	14,435	14,996	22,050	22,050	26,077	31,052	41%	19%	32,605	34,235
2700000 CONTRACTUAL SERVICES	23,675	7,145	73,852	73,852	88,200	149,520	102%	70%	155,972	162,569
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>88,354</b>	<b>77,782</b>	<b>151,573</b>	<b>151,573</b>	<b>160,162</b>	<b>225,997</b>	<b>49%</b>	<b>41%</b>	<b>234,144</b>	<b>242,517</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	348	499	2,800	2,800	2,300	2,300	-18%	0%	2,300	2,300
3210000 MEETINGS & RECEPTIONS	0	0	315	315	300	450	43%	50%	450	450
<b>TOTAL COMMODITIES</b>	<b>348</b>	<b>558</b>	<b>3,115</b>	<b>3,115</b>	<b>2,600</b>	<b>2,750</b>	<b>-12%</b>	<b>6%</b>	<b>2,750</b>	<b>2,750</b>
<b>TOTAL 1003 EXPENDITURES</b>	<b>\$295,870</b>	<b>\$288,217</b>	<b>\$353,594</b>	<b>\$352,476</b>	<b>\$368,027</b>	<b>\$466,904</b>	<b>32%</b>	<b>27%</b>	<b>\$485,056</b>	<b>\$504,083</b>

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## DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

<b>Funded Staffing</b>			
	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b><u>Planning &amp; Development Services</u></b>			
Director of Planning & Development	1	1	1
Building Official	1	1	1
Plans Examiner	0	0	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	1	1
<b>Total Planning &amp; Development Services</b>	<b>9</b>	<b>10</b>	<b>11</b>

### **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):**

<b>Category</b>	<b>Measure</b>	<b>2015 Actual</b>	<b>2016 Goal</b>	<b>2016 Actual</b>	<b>2017 Goal</b>	<b>2018 Goal</b>
Customer	% of residents rating appearance of Clayton as good or better	87%	95%	-	95%	-
Process	% of property maintenance cases brought to compliance prior to referral to court	71%	85%	93%	85%	95%
	% of projects approved without modification to ARB guidelines	83%	100%	86%	100%	90%
People	Average Annual hours of training per employee	28	35	40	45	50
	Employee Engagement Index (actual results)	-	4.20	-	4.20	4.20

Find more information about Planning & Development at <https://www.claytonmo.gov/government/planning-development>.

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. A new Plans Examiner position was added to enhance the service level in this department.

### **Goal**

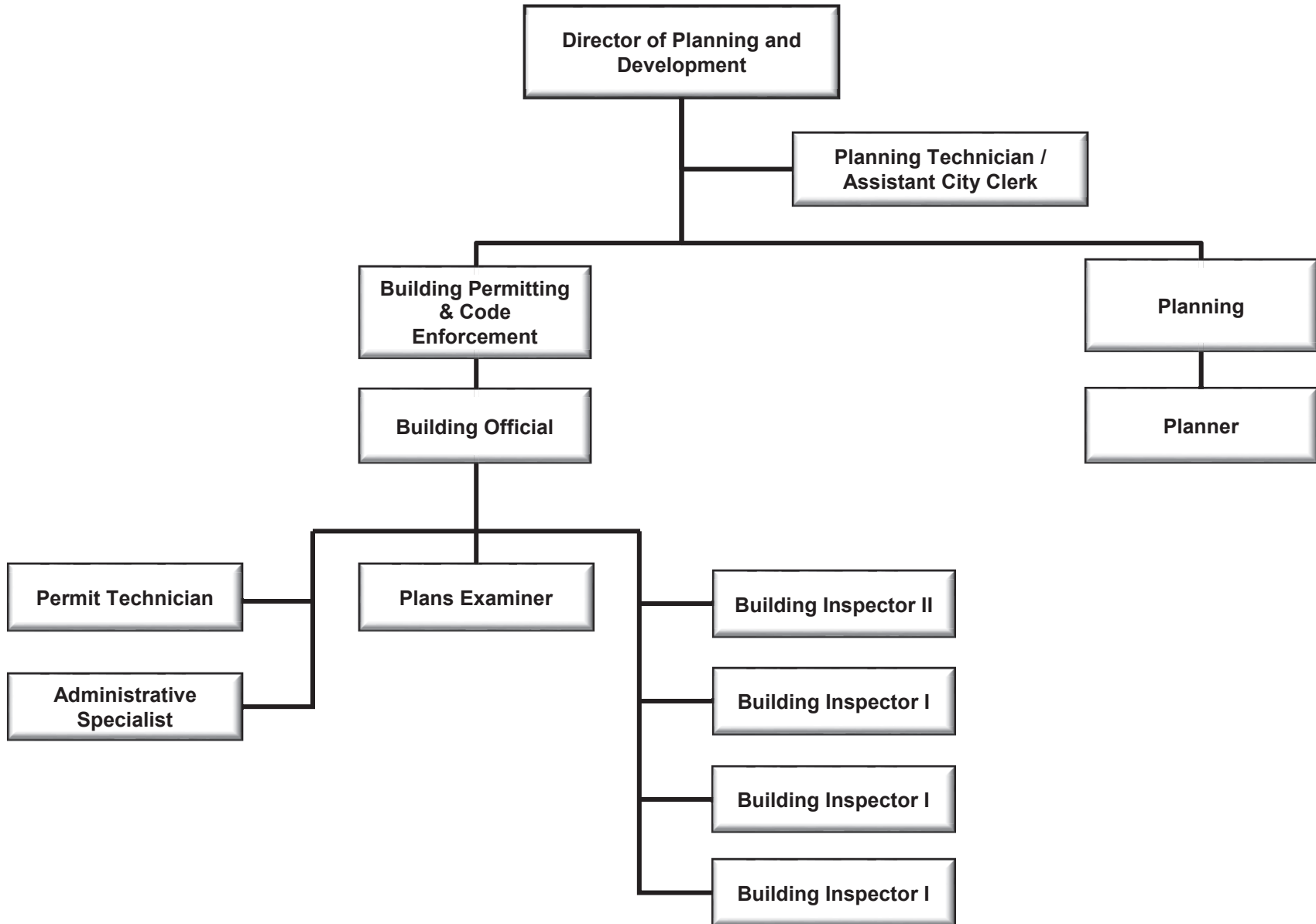
Create and maintain a beautiful, clean and healthy community where resources are used responsibly.

### **Key Intended Outcomes**

Planning and Sustainability



# City of Clayton Planning and Development Services Department





## SUMMARY OF EXPENDITURES BY CATEGORY

**DEPARTMENT: PLANNING & DEVELOPMENT**

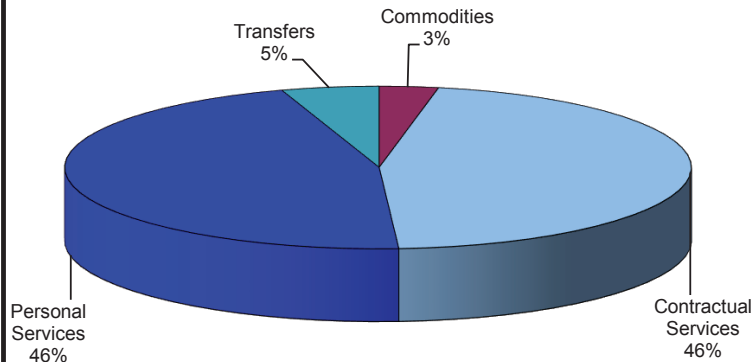
**FUND: GENERAL**

**CATEGORY: ALL**

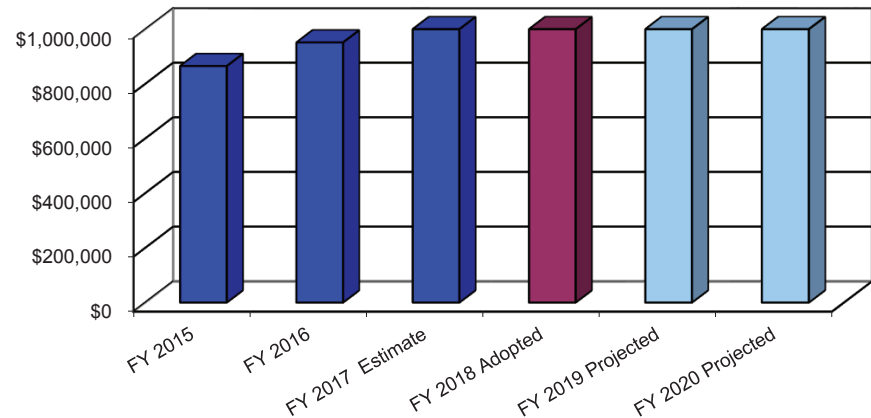
**PROGRAM ACCOUNT: 1008**

PLANNING & DEVELOPMENT - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$760,696	\$811,563	\$887,303	\$879,846	\$847,400	\$993,584	12%	17%	\$1,037,097	\$1,083,722
CONTRACTUAL SERVICES	55,654	99,360	173,409	173,409	174,661	162,446	-6%	-7%	154,395	142,272
COMMODITIES	12,202	9,661	10,700	10,700	11,000	10,700	0%	-3%	11,400	11,400
<b>TOTAL EXPENDITURES</b>	<b>828,552</b>	<b>920,584</b>	<b>1,071,412</b>	<b>1,063,955</b>	<b>1,033,061</b>	<b>1,166,730</b>	<b>9%</b>	<b>13%</b>	<b>1,202,892</b>	<b>1,237,394</b>
<b>TRANSFERS OUT</b>	<b>36,410</b>	<b>30,757</b>	<b>16,661</b>	<b>16,661</b>	<b>16,661</b>	<b>17,723</b>	<b>6%</b>	<b>6%</b>	<b>17,723</b>	<b>17,723</b>
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$864,962</b>	<b>\$951,341</b>	<b>\$1,088,073</b>	<b>\$1,080,616</b>	<b>\$1,049,722</b>	<b>\$1,184,453</b>	<b>9%</b>	<b>13%</b>	<b>\$1,220,615</b>	<b>\$1,255,117</b>

**FY 2018 ADOPTED BUDGET**



**TOTAL EXPENDITURES**





## 10 GENERAL FUND - PLANNING & DEVELOPMENT

10X1008 PLANNING & DEVELOPMENT	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$532,324	\$586,524	\$630,733	\$630,733	\$609,786	\$715,989	14%	17%	\$744,628	\$774,413
1020000 OVERTIME	8,878	9,321	15,000	15,000	6,000	10,000	-33%	67%	10,450	10,920
1030000 PART-TIME	6,912	3,090	4,800	4,800	4,800	4,800	0%	0%	4,920	5,043
1040000 SPECIAL PAY	101	0	1,200	1,200	1,200	1,200	0%	0%	1,224	1,248
1140000 FICA - EMPLOYER PORTION	39,372	43,171	49,858	49,858	47,182	55,997	12%	19%	58,517	61,150
1160000 PENSION PLAN	60,316	61,936	71,137	63,680	63,680	71,435	0%	12%	75,067	78,880
1180000 GROUP LIFE INS. PREMIUM	1,661	1,785	2,287	2,287	2,101	2,614	14%	24%	2,666	2,719
1190000 DENTAL HEALTH INSURANCE	6,488	5,572	6,183	6,183	6,566	7,556	22%	15%	7,783	8,016
1200000 EMPLOYEE HEALTH CARE	88,336	84,991	89,442	89,442	88,558	103,992	16%	17%	111,271	120,173
1220000 REIMB-HRA DEDUCTIBLE	3,381	1,886	3,042	3,042	3,042	3,718	22%	22%	3,718	3,718
1960000 WORKERS' COMPENSATION	12,927	13,287	13,621	13,621	14,485	16,283	20%	12%	16,853	17,442
<b>TOTAL PERSONAL SERVICES</b>	<b>760,696</b>	<b>811,563</b>	<b>887,303</b>	<b>879,846</b>	<b>847,400</b>	<b>993,584</b>	<b>12%</b>	<b>17%</b>	<b>1,037,097</b>	<b>1,083,722</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	0	0	100,000	100,000	25,000	99,000	-1%	296%	86,000	73,000
2100000 POSTAGE	3,076	6,917	4,555	4,555	1,890	4,138	-9%	119%	4,221	4,305
2130000 TRAVEL & TRAINING	6,218	6,651	9,850	9,850	8,310	11,810	20%	42%	15,610	15,610
2150000 ADVERTISING	1,194	984	1,200	1,200	1,200	1,600	33%	33%	1,600	1,600
2160000 PRINTING AND PHOTOGRAPHY	3,397	1,706	2,700	2,700	2,700	2,700	0%	0%	2,700	2,700
2330000 TELEPHONE	9,681	9,904	10,949	10,949	10,054	10,776	-2%	7%	11,051	11,335
2370000 MAINTENANCE & REPAIR EQUIPMENT	2,145	1,724	1,475	1,475	1,844	1,933	31%	5%	1,972	2,011
2550000 DUES & MEMBERSHIPS	1,035	1,443	1,900	1,900	1,300	1,535	-19%	18%	1,839	1,839
2690000 BANKING & CREDIT CARD FEES	0	0	10,780	10,780	9,363	8,954	-17%	-4%	9,402	9,872
2700000 CONTRACTUAL SERVICES	28,908	70,031	30,000	30,000	113,000	20,000	-33%	-82%	20,000	20,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>55,654</b>	<b>99,360</b>	<b>173,409</b>	<b>173,409</b>	<b>174,661</b>	<b>162,446</b>	<b>-6%</b>	<b>-7%</b>	<b>154,395</b>	<b>142,272</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	9,035	7,336	8,100	8,100	8,400	8,600	6%	2%	8,600	8,600
3160000 CLOTHING & UNIFORMS	1,444	1,066	1,200	1,200	1,200	700	-42%	-42%	1,400	1,400
3210000 MEETINGS & RECEPTIONS	1,723	1,259	1,400	1,400	1,400	1,400	0%	0%	1,400	1,400
<b>TOTAL COMMODITIES</b>	<b>12,202</b>	<b>9,661</b>	<b>10,700</b>	<b>10,700</b>	<b>11,000</b>	<b>10,700</b>	<b>0%</b>	<b>-3%</b>	<b>11,400</b>	<b>11,400</b>
<b>TOTAL EXPENDITURES</b>	<b>828,552</b>	<b>920,584</b>	<b>1,071,412</b>	<b>1,063,955</b>	<b>1,033,061</b>	<b>1,166,730</b>	<b>9%</b>	<b>13%</b>	<b>1,202,892</b>	<b>1,237,394</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	36,410	30,757	16,661	16,661	16,661	17,723	6%	6%	17,723	17,723
<b>TOTAL TRANSFERS OUT</b>	<b>36,410</b>	<b>30,757</b>	<b>16,661</b>	<b>16,661</b>	<b>16,661</b>	<b>17,723</b>	<b>6%</b>	<b>6%</b>	<b>17,723</b>	<b>17,723</b>
<b>TOTAL 1008 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$864,962</b>	<b>\$951,341</b>	<b>\$1,088,073</b>	<b>\$1,080,616</b>	<b>\$1,049,722</b>	<b>\$1,184,453</b>	<b>9%</b>	<b>13%</b>	<b>\$1,220,615</b>	<b>\$1,255,117</b>





## DEPARTMENT OF POLICE

<b>Funded Staffing</b>			
	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Police Operations</b>			
Police Chief	1	1	1
Captain	1	1	1
Lieutenant*	3	3	4
Sergeant	5	5	5
Detective	6	6	6
Police Officer	33	33	33
Police Administrative Supervisor	1	1	1
Police Accreditation Coordinator	1	1	0
Administrative Specialist II	1	1	1
Administrative Specialist I	1	1	1
Prosecutor Assist/Police Clerk	0	0	1
Data Analyst	1	1	1
<b>Total Police Operations</b>	<b>54</b>	<b>54</b>	<b>55</b>
<b>Parking Control</b>			
Parking Controller	3	3	3
<b>Total Parking Control</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Total Police</b>	<b>57</b>	<b>57</b>	<b>58</b>

\*One Lieutenant position coordinates accreditation for the department

### Mission

The mission of the Clayton Police Department is to protect and service the Clayton community with **PRIDE: Professionalism, Respect, Innovation, Dedication and Excellence.**

### 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

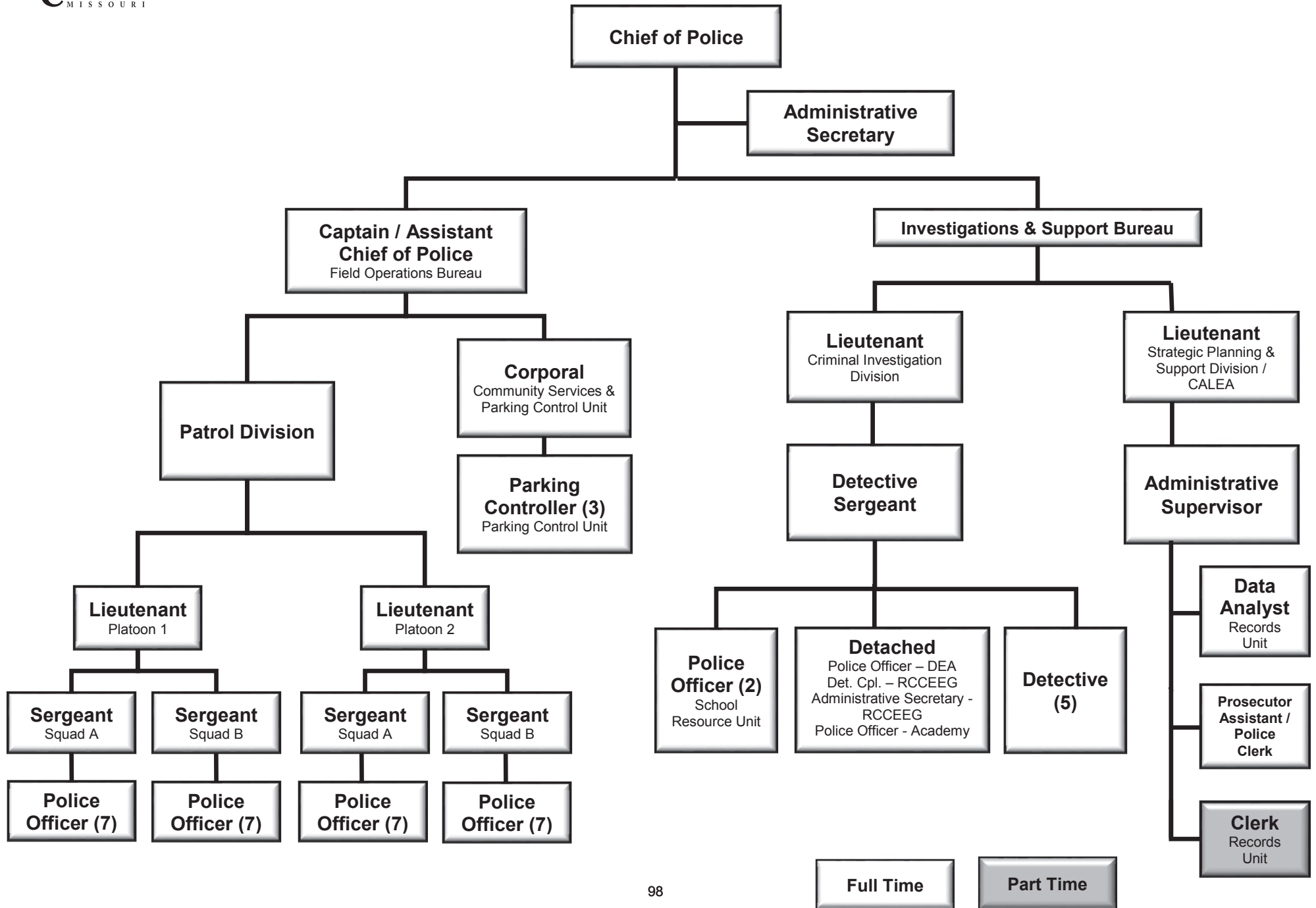
### Performance Measures (by Fiscal Year):

Category	Measure	2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% of residents who feel safe	95%	95%	–	95%	–
Financial	Police cost per capita	\$140	\$125	\$136	\$148	\$157
Process	UCR Part I crimes per 1,000 population	18.50	18.50	20.20	18.50	19.00
	UCR Part I property crime clearance rate	31%	31%	28%	35%	33%
	UCR Part I violent crime clearance rate	85%	85%	90%	85%	85%
People	Annual training hours per employee	64	57	55	57	55
	% of employees meeting requirements to promote	71%	70%	71%	70%	72%
	Employee Engagement Index (actual results)	–	4.00	–	4.00	4.00

Find more information about the Police Department at <https://www.claytonmo.gov/government/police>.



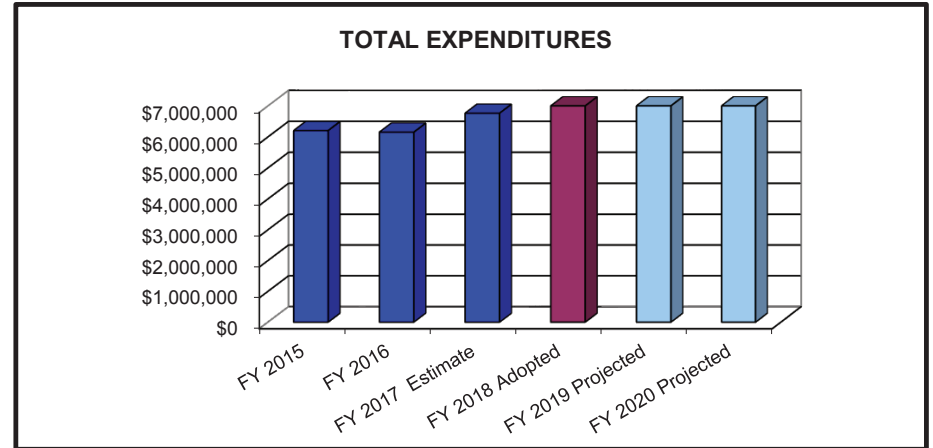
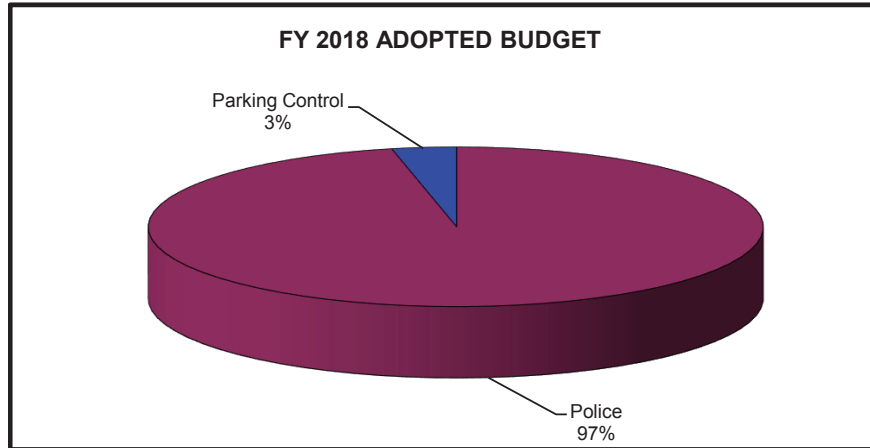
# City of Clayton Police Department





## SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: POLICE						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY PROGRAM	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
POLICE	\$5,986,690	\$5,939,007	\$6,543,986	\$6,550,179	\$6,522,972	\$6,919,729	6%	6%	\$7,207,445	\$7,514,502
PARKING CONTROL	214,958	211,723	240,681	239,237	238,423	242,279	1%	2%	251,460	263,708
<b>TOTAL POLICE</b>	<b>\$6,201,648</b>	<b>\$6,150,730</b>	<b>\$6,784,667</b>	<b>\$6,789,416</b>	<b>\$6,761,395</b>	<b>\$7,162,008</b>	<b>6%</b>	<b>6%</b>	<b>\$7,458,905</b>	<b>\$7,778,210</b>

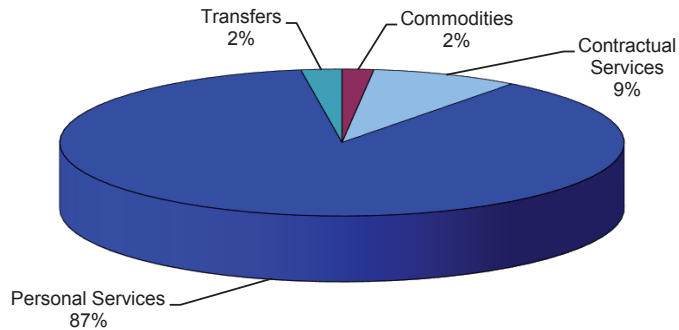




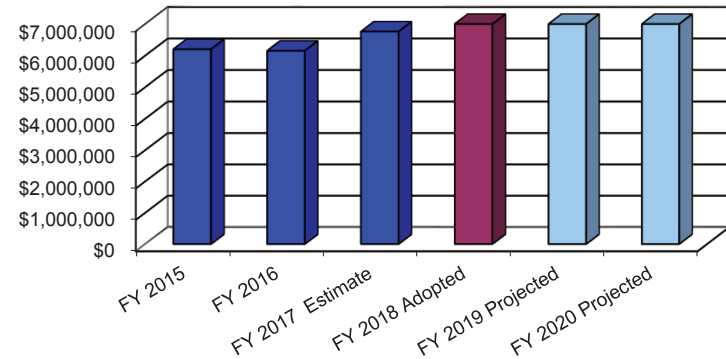
## SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: POLICE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1200-1201				
POLICE DEPARTMENT - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$5,317,781	\$5,349,604	\$5,933,436	\$5,929,035	\$5,897,171	\$6,258,060	5%	6%	\$6,514,440	\$6,804,262
CONTRACTUAL SERVICES	546,263	508,043	564,408	569,908	585,351	606,621	7%	4%	631,901	651,923
COMMODITIES	89,373	112,471	112,350	116,000	104,400	129,800	16%	24%	141,500	142,600
<b>TOTAL EXPENDITURES</b>	<b>5,953,417</b>	<b>5,970,118</b>	<b>6,610,194</b>	<b>6,614,943</b>	<b>6,586,922</b>	<b>6,994,481</b>	<b>6%</b>	<b>6%</b>	<b>7,287,841</b>	<b>7,598,785</b>
<b>TRANSFERS OUT</b>	<b>248,231</b>	<b>180,612</b>	<b>174,473</b>	<b>174,473</b>	<b>174,473</b>	<b>167,527</b>	<b>-4%</b>	<b>-4%</b>	<b>171,064</b>	<b>179,425</b>
<b>TOTAL POLICE</b>	<b>\$6,201,648</b>	<b>\$6,150,730</b>	<b>\$6,784,667</b>	<b>\$6,789,416</b>	<b>\$6,761,395</b>	<b>\$7,162,008</b>	<b>6%</b>	<b>6%</b>	<b>\$7,458,905</b>	<b>\$7,778,210</b>

**FY 2018 ADOPTED BUDGET**



**TOTAL EXPENDITURES**





# 10 GENERAL FUND - POLICE

10X1200 POLICE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$3,412,494	\$3,549,679	\$3,839,530	\$3,839,530	\$3,829,125	\$4,084,468	6%	7%	\$4,249,247	\$4,420,617
1020000 OVERTIME	249,039	101,761	199,457	199,457	199,000	162,000	-19%	-19%	169,290	176,908
1030000 PART-TIME	25,077	36,024	41,978	41,978	18,000	18,750	-55%	4%	19,219	19,699
1040000 SPECIAL PAY	35,534	31,541	30,619	30,619	33,509	42,634	39%	27%	43,487	44,356
1080000 HOLIDAY PAY	12,933	11,230	24,225	24,225	14,913	24,225	0%	62%	25,194	25,688
1140000 FICA - EMPLOYER PORTION	277,596	277,907	319,437	319,437	312,209	334,081	5%	7%	349,115	364,825
1160000 PENSION PLAN	513,064	566,646	609,974	607,017	608,378	667,187	9%	10%	686,940	721,219
1180000 GROUP LIFE INS. PREMIUM	10,757	11,529	14,501	14,501	13,288	15,413	6%	16%	15,722	16,036
1190000 DENTAL HEALTH INSURANCE	36,284	31,365	35,528	35,528	35,136	36,187	2%	3%	37,273	38,391
1200000 EMPLOYEE HEALTH CARE	428,659	422,384	462,509	462,509	465,110	482,605	4%	4%	512,963	554,000
1220000 REIMB-HRA DEDUCTIBLE	17,007	11,316	18,252	18,252	18,252	18,590	2%	2%	18,590	18,590
1960000 WORKERS' COMPENSATION	115,761	114,754	138,861	138,861	153,759	172,976	25%	12%	179,375	186,011
<b>TOTAL PERSONAL SERVICES</b>	<b>5,134,205</b>	<b>5,166,136</b>	<b>5,734,871</b>	<b>5,731,914</b>	<b>5,700,679</b>	<b>6,059,116</b>	<b>6%</b>	<b>6%</b>	<b>6,306,415</b>	<b>6,586,340</b>
<b>CONTRACTUAL SERVICES</b>										
2030000 MEDICAL SERVICES	690	4,159	7,300	7,300	7,500	11,560	58%	54%	12,260	13,005
2090000 MISC. OUTSIDE PERSONAL SERVICES	3,988	2,300	8,900	14,400	5,900	7,300	-18%	24%	7,750	8,400
2100000 POSTAGE	518	1,433	1,040	1,040	440	1,080	4%	145%	1,102	1,124
2130000 TRAVEL & TRAINING	40,755	26,633	35,260	35,260	35,190	29,000	-18%	-18%	45,970	43,270
2160000 PRINTING AND PHOTOGRAPHY	2,615	1,942	2,000	2,000	3,100	2,600	30%	-16%	2,600	2,600
2330000 TELEPHONE	31,548	29,422	35,313	35,313	38,775	40,380	14%	4%	41,687	43,025
2370000 MAINTENANCE & REPAIR EQUIPMENT	8,084	5,501	6,135	6,135	6,099	6,311	3%	3%	15,842	16,324
2550000 DUES & MEMBERSHIPS	3,011	2,660	3,960	3,960	4,445	4,775	21%	7%	4,775	4,860
2700000 CONTRACTUAL SERVICE	450,173	429,640	446,940	446,940	466,627	484,115	8%	4%	480,615	499,015
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>541,382</b>	<b>503,690</b>	<b>546,848</b>	<b>552,348</b>	<b>568,076</b>	<b>587,121</b>	<b>7%</b>	<b>3%</b>	<b>612,601</b>	<b>631,623</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	20,506	15,573	17,600	17,600	17,350	17,700	1%	2%	17,800	18,000
3070000 OPERATING SUPPLIES & EQUIPMENT	39,177	38,433	39,400	43,050	36,100	47,600	21%	32%	64,600	66,300
3160000 CLOTHING & UNIFORMS	14,157	44,359	34,100	34,100	31,100	46,600	37%	50%	39,200	38,000
3220000 FOOD & BEVERAGE	6,947	6,520	8,900	8,900	8,500	9,000	1%	6%	9,100	9,200
3320000 AWARDS, RECOGNITION & BADGES	305	480	1,600	1,600	1,500	1,600	0%	7%	1,700	1,700
3420000 COMMUNITY RELATIONS - SUPPLIES	4,165	3,399	6,500	6,500	5,500	4,500	-31%	-18%	6,000	6,000
<b>TOTAL COMMODITIES</b>	<b>85,257</b>	<b>108,764</b>	<b>108,100</b>	<b>111,750</b>	<b>100,050</b>	<b>127,000</b>	<b>17%</b>	<b>27%</b>	<b>138,400</b>	<b>139,200</b>
<b>TOTAL EXPENDITURES</b>	<b>5,760,844</b>	<b>5,778,590</b>	<b>6,389,819</b>	<b>6,396,012</b>	<b>6,368,805</b>	<b>6,773,237</b>	<b>6%</b>	<b>6%</b>	<b>7,057,416</b>	<b>7,357,163</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	225,846	160,417	154,167	154,167	154,167	146,492	-5%	-5%	150,029	157,339
<b>TOTAL TRANSFERS OUT</b>	<b>225,846</b>	<b>160,417</b>	<b>154,167</b>	<b>154,167</b>	<b>154,167</b>	<b>146,492</b>	<b>-5%</b>	<b>-5%</b>	<b>150,029</b>	<b>157,339</b>
<b>TOTAL 1200 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$5,986,690</b>	<b>\$5,939,007</b>	<b>\$6,543,986</b>	<b>\$6,550,179</b>	<b>\$6,522,972</b>	<b>\$6,919,729</b>	<b>6%</b>	<b>6%</b>	<b>\$7,207,445</b>	<b>\$7,514,502</b>



## 10 GENERAL FUND - PARKING CONTROL

10X1201 PARKING CONTROL	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$111,342	\$115,724	\$122,080	\$122,080	\$121,518	\$128,326	5%	6%	\$133,459	\$138,798
1020000 OVERTIME	5,285	1,566	5,500	5,500	4,500	2,500	-55%	-44%	2,613	2,730
1040000 SPECIAL PAY	506	507	504	504	485	504	0%	4%	514	524
1140000 FICA - EMPLOYER PORTION	7,738	7,785	9,798	9,798	9,646	10,047	3%	4%	10,499	10,971
1160000 PENSION PLAN	12,412	12,578	13,769	12,325	12,325	13,018	-5%	6%	13,669	14,353
1180000 GROUP LIFE INS. PREMIUM	347	366	448	448	481	471	5%	-2%	480	490
1190000 DENTAL HEALTH INSURANCE	3,156	2,735	2,955	2,955	2,794	2,609	-12%	-7%	2,687	2,768
1200000 EMPLOYEE HEALTH CARE	36,372	37,747	37,785	37,785	38,691	34,823	-8%	-10%	37,261	40,241
1220000 REIMB-HRA DEDUCTIBLE	2,490	629	1,014	1,014	1,041	1,014	0%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	3,928	3,831	4,712	4,712	5,011	5,632	20%	12%	5,829	6,033
<b>TOTAL PERSONAL SERVICES</b>	<b>183,576</b>	<b>183,468</b>	<b>198,565</b>	<b>197,121</b>	<b>196,492</b>	<b>198,944</b>	<b>0%</b>	<b>1%</b>	<b>208,025</b>	<b>217,922</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2130000 TRAVEL AND TRAINING	0	0	5,000	5,000	5,115	5,000	0%	-2%	5,000	5,000
2160000 PRINTING AND PHOTOGRAPHY	4,881	3,093	11,300	11,300	10,300	13,000	15%	26%	12,800	13,800
2330000 TELEPHONE	0	1,260	1,260	1,260	1,860	1,500	19%	-19%	1,500	1,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>4,881</b>	<b>4,353</b>	<b>17,560</b>	<b>17,560</b>	<b>17,275</b>	<b>19,500</b>	<b>11%</b>	<b>13%</b>	<b>19,300</b>	<b>20,300</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	3,551	909	250	250	250	300	20%	20%	300	300
3070000 OPERATING SUPPLIES & EQUIP.	166	1,669	2,000	2,000	600	1,000	-50%	67%	1,000	1,000
3160000 CLOTHING & UNIFORMS	399	1,129	2,000	2,000	3,500	1,500	-25%	-57%	1,800	2,100
<b>TOTAL COMMODITIES</b>	<b>4,116</b>	<b>3,707</b>	<b>4,250</b>	<b>4,250</b>	<b>4,350</b>	<b>2,800</b>	<b>-34%</b>	<b>-36%</b>	<b>3,100</b>	<b>3,400</b>
<b>TOTAL EXPENDITURES</b>	<b>192,573</b>	<b>191,528</b>	<b>220,375</b>	<b>218,931</b>	<b>218,117</b>	<b>221,244</b>	<b>0%</b>	<b>1%</b>	<b>230,425</b>	<b>241,622</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	22,385	20,195	20,306	20,306	20,306	21,035	4%	4%	21,035	22,086
<b>TOTAL TRANSFERS OUT</b>	<b>22,385</b>	<b>20,195</b>	<b>20,306</b>	<b>20,306</b>	<b>20,306</b>	<b>21,035</b>	<b>4%</b>	<b>4%</b>	<b>21,035</b>	<b>22,086</b>
<b>TOTAL 1201 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$214,958</b>	<b>\$211,723</b>	<b>\$240,681</b>	<b>\$239,237</b>	<b>\$238,423</b>	<b>\$242,279</b>	<b>1%</b>	<b>2%</b>	<b>\$251,460</b>	<b>\$263,708</b>



## DEPARTMENT OF FIRE

Funded Staffing			
	2016	2017	2018
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Battalion Chief/Shared Training Officer	0	0	1
Captain	6	6	6
Lieutenant	2	2	3
Firefighter/Paramedic	21	21	20
Firefighter/EMT	1	1	1
Administrative Specialist III	1	1	1
<b>Total Fire</b>	<b>36</b>	<b>36</b>	<b>37</b>

### Mission

The Clayton Fire Department (CFD) 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 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, 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 36 uniformed members and one civilian: the Fire Chief, Assistant Fire Chief/Fire Marshal, Training Officer and Administrative Specialist, and three 11-person crews staffing the command vehicle, quint (ladder) truck, rescue engine and ambulances 24 hours per day. The Training Officer is shared by two other neighboring cities who reimburse Clayton for their share of the position cost.

### 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):

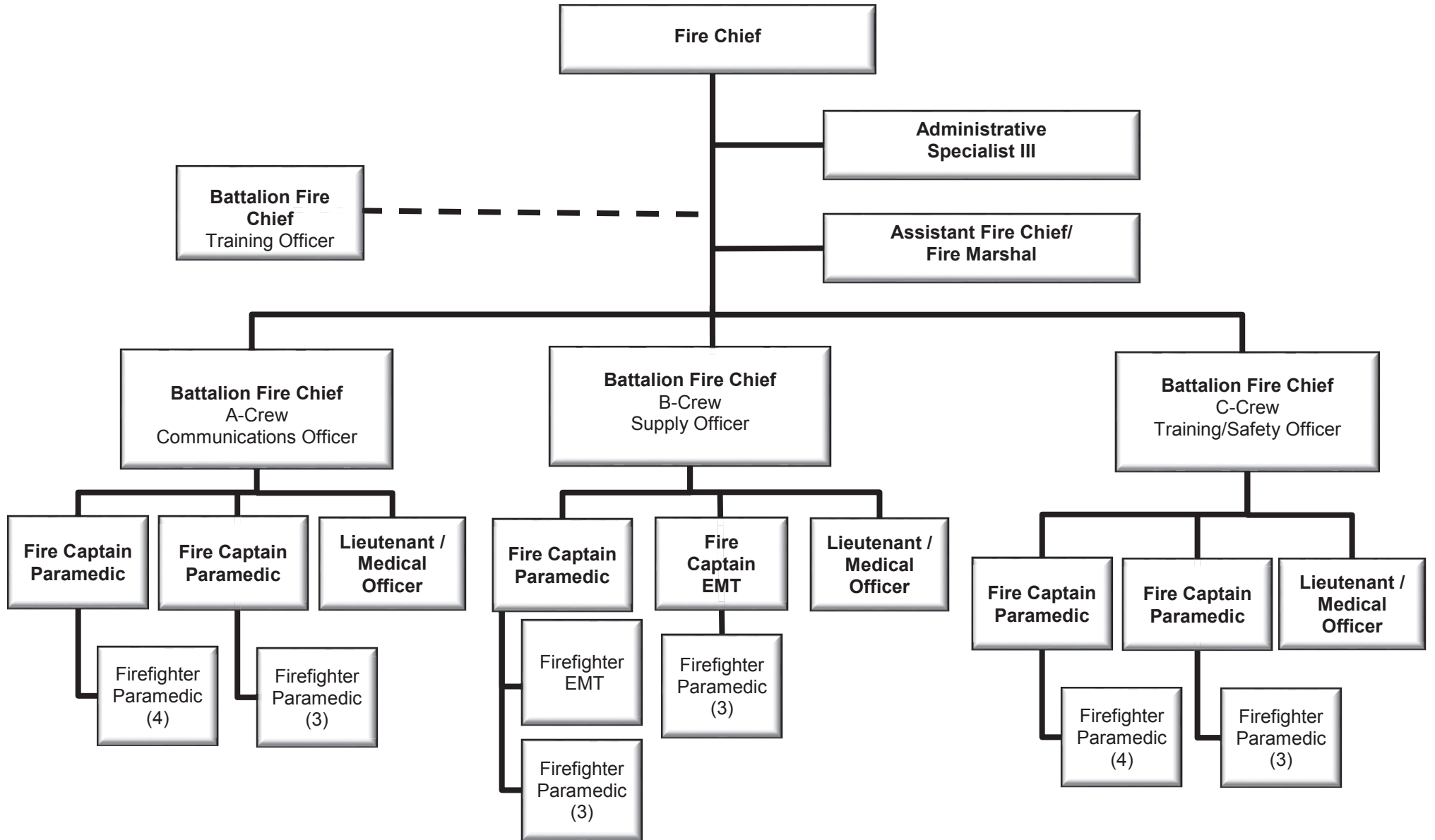
Category	Measure	2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% of residents surveyed who feel safe	95%	95%	-	95%	-
	% of residents surveyed rating competency of Fire/EMS as good or excellent	90%	90%	-	90%	-
Financial	Fire/EMS cost per capita	\$91	\$96	\$94	\$96	\$96
Process	% of fires contained to room of origin	100%	100%	93%	100%	100%
	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	50%	50%	100%	50%	50%
People	Annual training hours per employee*	321	108	261	108	200
	% of employees meeting requirements to promote	60%	80%	77%	80%	80%
	Employee Engagement Index (actual results)	-	4.20	-	4.20	4.20

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

Find more information about the Fire Department at <https://www.claytonmo.gov/government/fire>.



# City of Clayton Fire Department

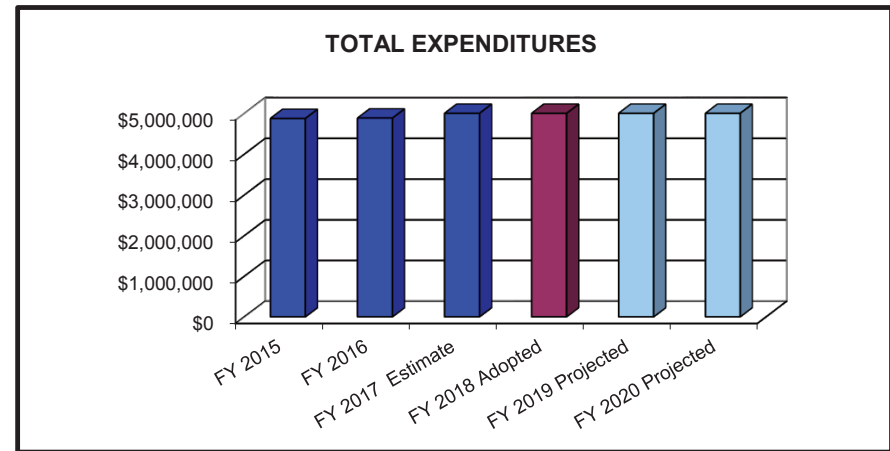
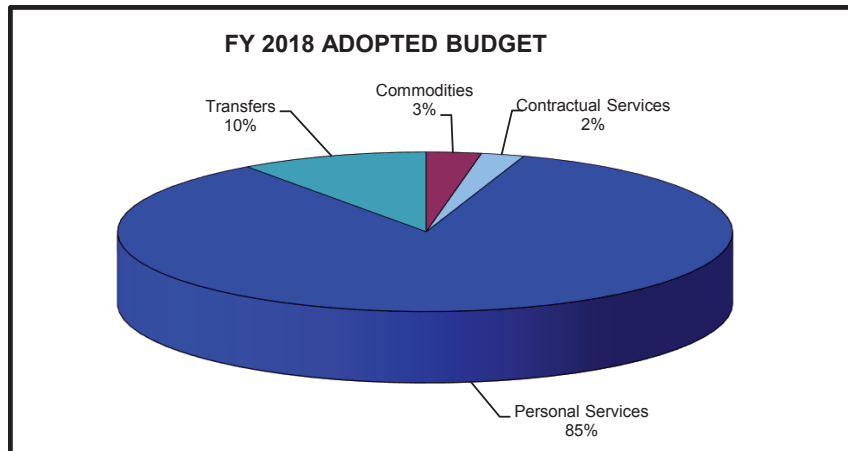






## SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: FIRE						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNT: 1300				
FIRE - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$3,979,355	\$4,062,172	\$4,369,417	\$4,413,722	\$4,390,128	\$4,717,452	8%	7%	\$4,936,114	\$5,155,410
CONTRACTUAL SERVICES	98,263	104,510	155,347	155,347	139,389	125,252	-19%	-10%	109,321	111,554
COMMODITIES	178,738	131,610	128,479	143,979	162,873	159,757	24%	-2%	157,022	157,022
CAPITAL OUTLAY	40,707	0	0	0	0	0	0%	0%	0	0
<b>TOTAL EXPENDITURES</b>	<b>4,297,063</b>	<b>4,298,292</b>	<b>4,653,243</b>	<b>4,713,048</b>	<b>4,692,390</b>	<b>5,002,461</b>	<b>8%</b>	<b>7%</b>	<b>5,202,457</b>	<b>5,423,986</b>
<b>TRANSFERS OUT</b>	<b>576,299</b>	<b>585,447</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>547,350</b>	<b>4%</b>	<b>4%</b>	<b>547,919</b>	<b>520,880</b>
<b>TOTAL FIRE</b>	<b>\$4,873,362</b>	<b>\$4,883,739</b>	<b>\$5,180,238</b>	<b>\$5,240,043</b>	<b>\$5,219,385</b>	<b>\$5,549,811</b>	<b>7%</b>	<b>6%</b>	<b>\$5,750,376</b>	<b>\$5,944,866</b>





# 10 GENERAL FUND - FIRE

10X1300 FIRE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$2,533,512	\$2,583,523	\$2,827,431	\$2,847,458	\$2,808,200	\$3,038,360	7%	8%	\$3,160,694	\$3,287,922
1020000 OVERTIME	247,673	253,755	202,715	202,715	231,244	198,392	-2%	-14%	207,320	216,649
1040000 SPECIAL PAY	710	707	504	504	507	264	-48%	-48%	269	275
1080000 HOLIDAY PAY	61,045	64,520	72,150	72,150	76,535	80,362	11%	5%	83,576	85,216
1140000 FICA - EMPLOYER PORTION	207,223	211,964	237,976	242,720	233,261	255,309	7%	9%	266,798	278,804
1160000 PENSION PLAN	376,727	412,623	451,596	461,167	450,985	501,732	11%	11%	516,362	542,180
1180000 GROUP LIFE INS. PREMIUM	8,115	8,732	10,876	11,126	9,966	11,724	8%	18%	11,959	12,198
1190000 DENTAL HEALTH INSURANCE	28,930	24,491	27,046	27,701	25,453	27,131	0%	7%	27,945	28,783
1200000 EMPLOYEE HEALTH CARE	320,400	303,447	316,938	325,334	313,283	329,460	4%	5%	358,002	386,533
1220000 REIMB-HRA DEDUCTIBLE	10,592	7,544	12,168	12,393	12,168	12,506	3%	3%	12,506	12,506
1960000 WORKERS' COMPENSATION	184,428	190,866	210,017	210,454	228,526	262,212	25%	15%	290,683	304,344
<b>TOTAL PERSONAL SERVICES</b>	<b>3,979,355</b>	<b>4,062,172</b>	<b>4,369,417</b>	<b>4,413,722</b>	<b>4,390,128</b>	<b>4,717,452</b>	<b>8%</b>	<b>7%</b>	<b>4,936,114</b>	<b>5,155,410</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	0	1,978	1,000	1,000	1,000	0	-100%	-100%	1,000	1,000
2030000 MEDICAL SERVICES	18,692	24,006	24,700	24,700	26,725	24,500	-1%	-8%	24,700	24,500
2100000 POSTAGE	5,559	278	1,375	1,375	1,051	1,254	-9%	19%	1,269	1,284
2130000 TRAVEL & TRAINING	26,526	25,220	34,750	34,750	52,450	45,520	31%	-13%	44,170	48,370
2160000 PRINTING AND PHOTOGRAPHY	3,450	6,754	3,900	3,900	7,900	5,300	36%	-33%	6,800	5,300
2330000 TELEPHONE	16,830	18,577	19,112	19,112	19,237	20,114	5%	5%	1,800	1,485
2370000 MAINTENANCE & REPAIR EQUIP.	18,578	13,581	17,695	17,695	19,081	19,504	10%	2%	19,522	19,540
2550000 DUES & MEMBERSHIPS	4,542	4,673	4,660	4,660	4,930	3,860	-17%	-22%	3,860	3,875
2700000 CONTRACTUAL SERVICES	4,086	9,443	48,155	48,155	7,015	5,200	-89%	-26%	6,200	6,200
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>98,263</b>	<b>104,510</b>	<b>155,347</b>	<b>155,347</b>	<b>139,389</b>	<b>125,252</b>	<b>-19%</b>	<b>-10%</b>	<b>109,321</b>	<b>111,554</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	11,506	7,267	11,220	11,220	12,093	11,520	3%	-5%	11,920	11,920
3070000 OPERATING SUPPLIES & EQUIP.	29,408	34,596	27,630	43,130	39,180	50,687	83%	29%	47,552	47,552
3110000 EQUIPMENT PARTS	5,147	5,465	7,500	7,500	7,900	7,900	5%	0%	7,900	7,900
3160000 CLOTHING & UNIFORMS	49,314	52,067	49,189	49,189	59,810	49,600	1%	-17%	49,600	49,600
3200000 MEDICAL SUPPLIES	36,729	28,645	28,100	28,100	34,800	35,800	27%	3%	35,800	35,800
3210000 MEETINGS & RECEPTIONS	1,992	1,738	3,240	3,240	7,490	2,650	-18%	-65%	2,650	2,650
3320000 AWARDS, RECOGNITION & BADGES	3,236	1,832	1,600	1,600	1,600	1,600	0%	0%	1,600	1,600
<b>TOTAL COMMODITIES</b>	<b>178,738</b>	<b>131,610</b>	<b>128,479</b>	<b>143,979</b>	<b>162,873</b>	<b>159,757</b>	<b>24%</b>	<b>-2%</b>	<b>157,022</b>	<b>157,022</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	17,358	0	0	0	0	0	0%	0%	0	0
5030000 OFFICE FURNITURE & EQUIPMENT	23,349	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>40,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>4,297,063</b>	<b>4,298,292</b>	<b>4,653,243</b>	<b>4,713,048</b>	<b>4,692,390</b>	<b>5,002,461</b>	<b>8%</b>	<b>7%</b>	<b>5,202,457</b>	<b>5,423,986</b>

(continued)

<b>10X1300</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>% 2018 TO</b>	<b>% 2018 TO</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>FIRE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>2017 BUDGET</b>	<b>2017 EST.</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	576,299	585,447	526,995	526,995	526,995	547,350	4%	4%	547,919	520,880
<b>TOTAL TRANSFERS OUT</b>	<b>576,299</b>	<b>585,447</b>	<b>526,995</b>	<b>526,995</b>	<b>526,995</b>	<b>547,350</b>	<b>4%</b>	<b>4%</b>	<b>547,919</b>	<b>520,880</b>
<b>TOTAL 1300 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$4,873,362</b>	<b>\$4,883,739</b>	<b>\$5,180,238</b>	<b>\$5,240,043</b>	<b>\$5,219,385</b>	<b>\$5,549,811</b>	<b>7%</b>	<b>6%</b>	<b>\$5,750,376</b>	<b>\$5,944,866</b>

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## DEPARTMENT OF PUBLIC WORKS

Funded Staffing			
	2016	2017	2018
<b><u>Engineering</u></b>			
Director of Public Works	1	1	1
Assistant Public Works Director	1	1	1
Principal Civil Engineer	1	1	1
Civil Engineer	1	1	1
Engineering Technician	1	1	1
Administrative Specialist II	1	1	1
<b>Total Engineering</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Street Maintenance</u></b>			
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 II	0	0	2
Municipal Service Worker I	7	7	5
<b>Total Street Maintenance</b>	<b>12</b>	<b>12</b>	<b>12</b>
<b><u>Building Maintenance</u></b>			
Facility Maintenance Foreman	1	1	1
Facility Maintenance Worker II	1	1	1
Facility Maintenance Worker I	1	1	1
<b>Total Building Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Fleet Maintenance</u></b>			
Mechanic II	0	0	1
Mechanic I	3	3	2
<b>Total Fleet Maintenance</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b><u>Parking Operations</u></b>			
Parking Meter Technician	1	1	1
<b>Total Parking Operations</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Street Lighting</u></b>			
Municipal Service Foreman	1	1	1
Municipal Service Worker II	0	0	1
Municipal Service Worker I	1	1	0
<b>Total Street Lighting</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Public Works</b>	<b>27</b>	<b>27</b>	<b>27</b>

### **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

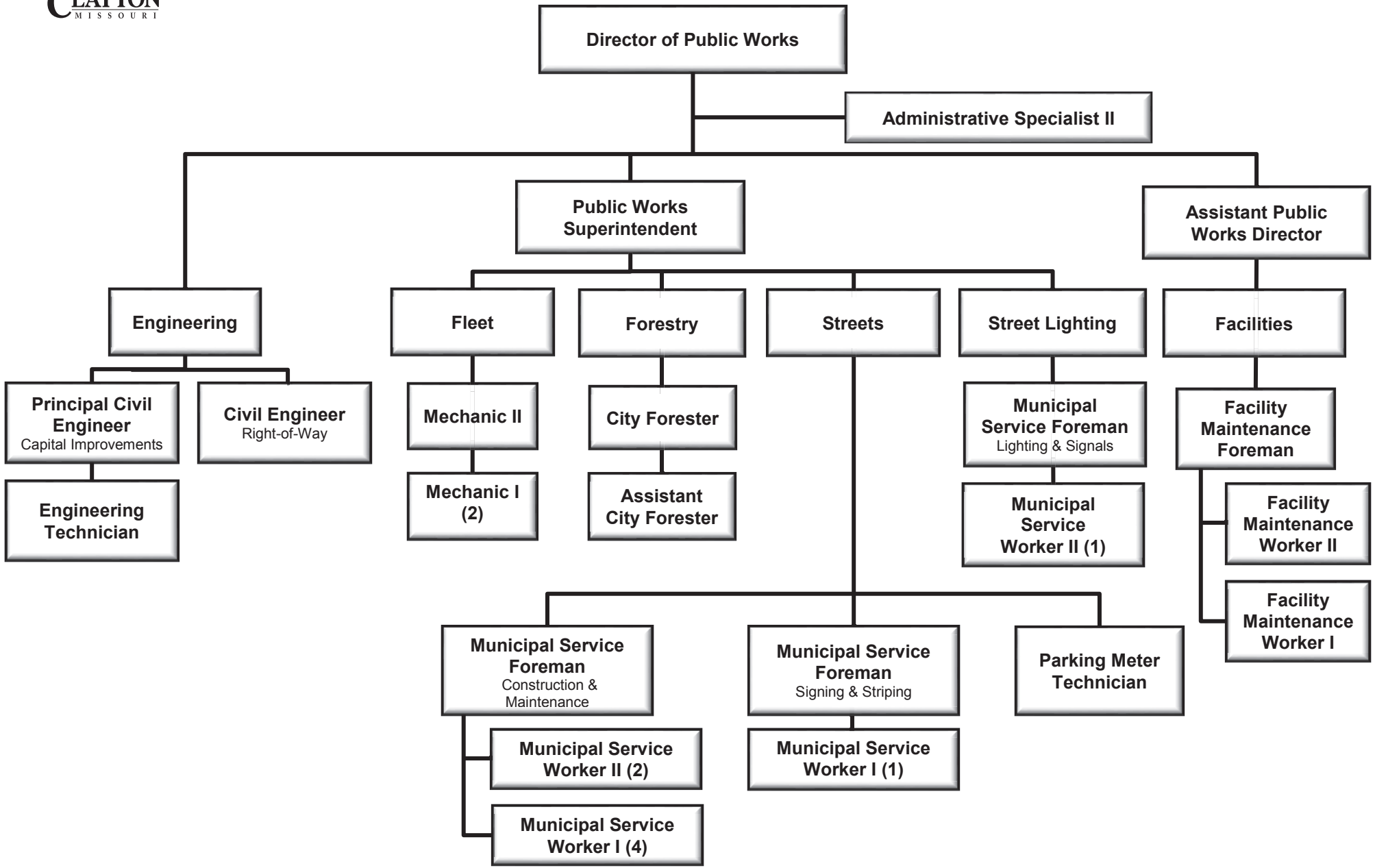
**Performance Measures (by Fiscal Year):**

Category	Measure	2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Customer	% of residents rating streets as good or better	50%	85%	–	85%	–
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths*	\$52,815	\$55,000	\$41,325	\$55,000	\$17,200
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	88%	80%	87%	80%	85%
	% of linear miles with dedicated/shared bicycle routes	7%	7%	7%	7%	7%
	Annual sidewalk defects per 1,000 linear feet	0.12	0.50	–	0.50	–
People	Annual training hours per employee	23	25	34	25	25
	Employee Engagement Index (actual results)	–	4.20	–	4.20	4.20

Find more information about the Department of Public Works at <https://www.claytonmo.gov/government/public-works>.



# City of Clayton Public Works Department

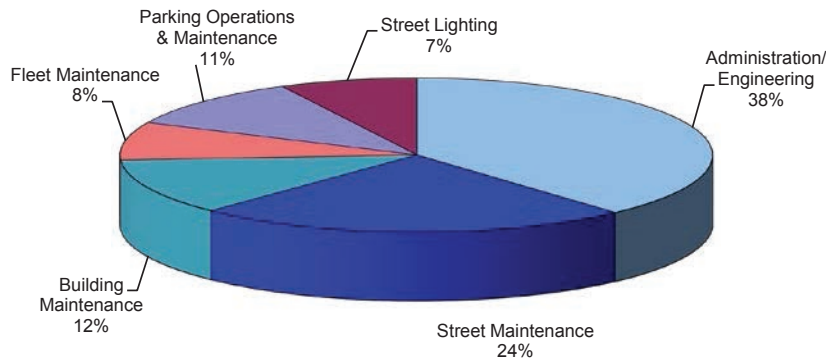




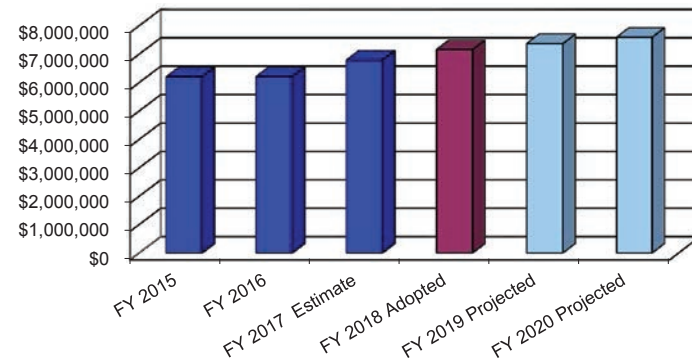
## SUMMARY OF EXPENDITURES BY PROGRAM

DEPARTMENT: PUBLIC WORKS						FUND: GENERAL				
PROGRAM: ALL						PROGRAM ACCOUNTS: 1400-1409				
PUBLIC WORKS DEPARTMENT - BY PROGRAM	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
ADMINISTRATION / ENGINEERING	\$2,390,480	\$2,555,158	\$2,610,319	\$2,604,807	\$2,614,785	\$2,750,385	5%	5%	\$2,837,278	\$2,932,967
STREET MAINTENANCE	1,542,911	1,365,929	1,638,062	1,630,770	1,562,783	1,700,329	4%	9%	1,851,421	1,878,768
BUILDING MAINTENANCE	752,643	684,372	737,140	745,559	741,777	845,577	15%	14%	879,243	923,216
FLEET MAINTENANCE	532,156	502,577	640,797	623,741	574,663	570,677	-11%	-1%	605,671	627,584
PARKING OPERATIONS & MAINT.	680,874	778,444	880,304	888,186	890,947	756,985	-14%	-15%	638,483	652,062
STREET LIGHTING	301,589	326,578	384,937	398,685	403,285	538,081	40%	33%	554,870	576,861
<b>TOTAL PUBLIC WORKS</b>	<b>\$6,200,652</b>	<b>\$6,213,058</b>	<b>\$6,891,559</b>	<b>\$6,891,748</b>	<b>\$6,788,240</b>	<b>\$7,162,034</b>	<b>4%</b>	<b>6%</b>	<b>\$7,366,966</b>	<b>\$7,591,458</b>

**FY 2018 ADOPTED BUDGET**



**TOTAL EXPENDITURES**

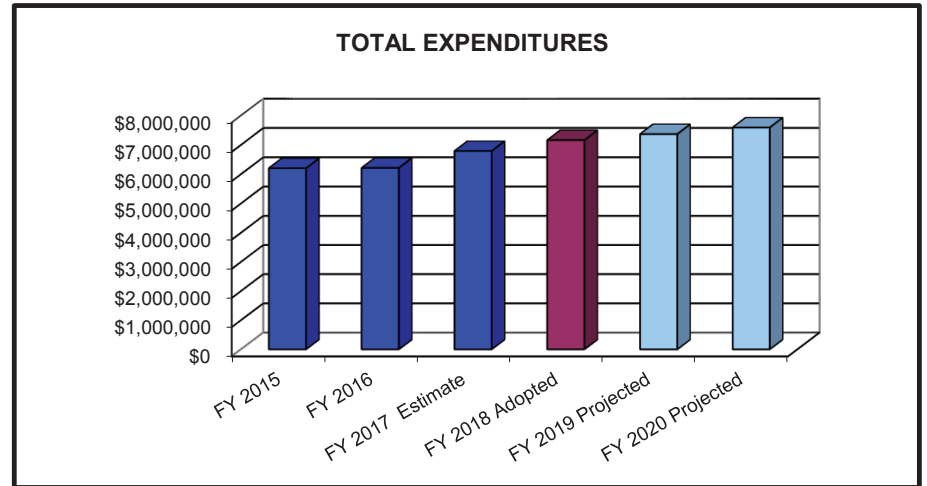
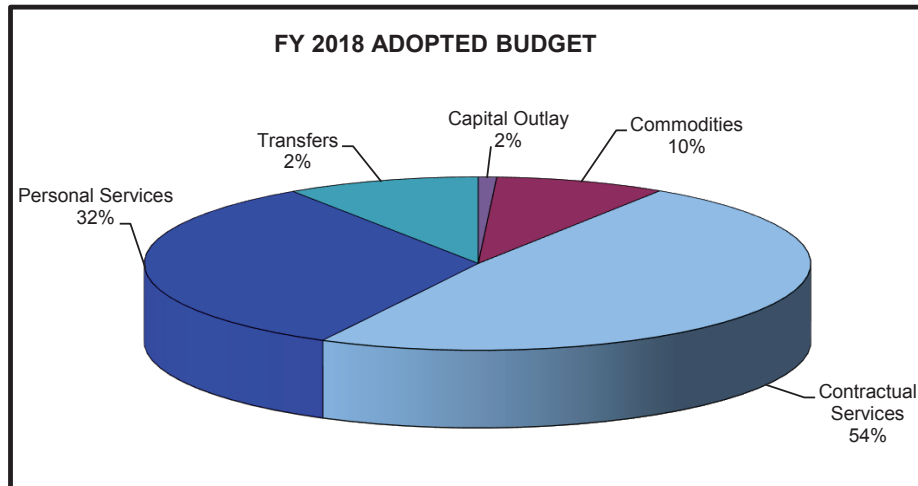






## SUMMARY OF EXPENDITURES BY CATEGORY

<b>DEPARTMENT: PUBLIC WORKS</b>						<b>FUND: GENERAL</b>				
<b>CATEGORY: ALL</b>						<b>PROGRAM ACCOUNTS: 1400-1409</b>				
PUBLIC WORKS DEPARTMENT - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$2,048,153	\$2,096,888	\$2,344,791	\$2,326,160	\$2,255,294	\$2,358,796	1%	5%	\$2,460,358	\$2,568,811
CONTRACTUAL SERVICES	3,261,279	3,260,224	3,456,321	3,472,221	3,487,122	3,474,685	1%	0%	3,498,772	3,602,380
COMMODITIES	549,652	452,551	629,255	618,235	567,889	593,220	-6%	4%	654,512	675,107
CAPITAL OUTLAY	41,300	58,311	58,500	84,300	75,243	63,670	9%	-15%	64,770	56,400
<b>TOTAL EXPENDITURES</b>	<b>5,900,383</b>	<b>5,867,974</b>	<b>6,488,867</b>	<b>6,500,916</b>	<b>6,385,548</b>	<b>6,490,371</b>	<b>0%</b>	<b>2%</b>	<b>6,678,412</b>	<b>6,902,698</b>
<b>TRANSFERS OUT</b>	<b>300,269</b>	<b>345,084</b>	<b>402,692</b>	<b>402,692</b>	<b>402,692</b>	<b>671,663</b>	<b>67%</b>	<b>67%</b>	<b>688,554</b>	<b>688,760</b>
<b>TOTAL PUBLIC WORKS</b>	<b>\$6,200,652</b>	<b>\$6,213,058</b>	<b>\$6,891,559</b>	<b>\$6,903,608</b>	<b>\$6,788,240</b>	<b>\$7,162,034</b>	<b>4%</b>	<b>6%</b>	<b>\$7,366,966</b>	<b>\$7,591,458</b>





## 10 GENERAL FUND - ENGINEERING

10X1401 ENGINEERING	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$343,305	\$447,556	\$466,218	\$466,218	\$462,905	\$483,480	4%	4%	\$502,820	\$522,932
1020000 OVERTIME	778	66	3,947	3,947	3,997	4,143	5%	4%	4,329	4,524
1030000 PART-TIME	19,752	10,816	14,600	14,600	14,600	15,200	4%	4%	15,580	15,970
1040000 SPECIAL PAY	118	0	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	27,862	34,399	37,467	37,467	37,096	38,848	4%	5%	40,597	42,424
1150000 DEFERRED COMPENSATION	5,357	5,028	5,000	5,000	5,000	5,000	0%	0%	5,000	5,000
1160000 PENSION PLAN	47,653	48,198	52,582	47,070	47,070	48,548	-8%	3%	51,000	53,575
1180000 GROUP LIFE INS. PREMIUM	1,308	1,386	1,693	1,693	1,551	1,755	4%	13%	1,791	1,826
1190000 DENTAL HEALTH INSURANCE	2,568	3,088	3,333	3,333	3,325	3,731	12%	12%	3,843	3,958
1200000 EMPLOYEE HEALTH CARE	32,669	42,064	45,261	45,261	45,258	45,919	1%	1%	49,133	53,064
1220000 REIMB-HRA DEDUCTIBLE	1,663	1,257	2,028	2,028	2,082	2,028	0%	-3%	2,028	2,028
1960000 WORKERS' COMPENSATION	6,140	4,617	5,278	5,278	5,612	6,309	20%	12%	6,529	6,758
<b>TOTAL PERSONAL SERVICES</b>	<b>489,173</b>	<b>598,475</b>	<b>637,407</b>	<b>631,895</b>	<b>628,496</b>	<b>654,961</b>	<b>3%</b>	<b>4%</b>	<b>682,650</b>	<b>712,059</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE	381	624	510	510	510	531	4%	4%	541	552
2130000 TRAVEL & TRAINING	5,012	7,095	11,010	11,010	10,645	11,515	5%	8%	10,180	13,645
2160000 PRINTING AND PHOTOGRAPHY	175	394	800	800	800	400	-50%	-50%	400	200
2330000 TELEPHONE	19,304	18,216	19,840	19,840	22,407	23,550	19%	5%	23,996	25,337
2370000 MAINTENANCE & REPAIR EQUIP.	831	930	1,230	1,230	1,414	1,495	22%	6%	1,523	1,552
2550000 DUES & MEMBERSHIPS	1,441	1,318	1,305	1,305	1,300	1,480	13%	14%	1,628	1,698
2700000 CONTRACTUAL SERVICES	22,827	46,185	27,110	27,110	34,610	29,610	9%	-14%	30,370	31,130
4020000 RECYCLING COMMITTEE	437	0	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
4040000 REFUSE COLLECTION	1,814,974	1,854,067	1,882,357	1,882,357	1,883,857	1,983,470	5%	5%	2,042,850	2,104,449
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,865,382</b>	<b>1,928,829</b>	<b>1,946,162</b>	<b>1,946,162</b>	<b>1,957,543</b>	<b>2,054,051</b>	<b>6%</b>	<b>5%</b>	<b>2,113,488</b>	<b>2,180,563</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	1,246	1,501	1,075	2,075	1,751	1,545	44%	-12%	1,850	1,640
3020000 PUBLICATIONS	0	149	155	155	155	160	3%	3%	165	170
3070000 OPERATING SUPPLIES & EQUIP.	1,002	1,774	350	2,350	1,670	4,095	1070%	145%	1,450	1,485
3160000 CLOTHING & UNIFORMS	1,276	942	1,020	1,020	1,020	1,300	27%	27%	1,325	1,350
3210000 MEETINGS & RECEPTIONS	726	1,048	2,100	2,100	2,100	1,640	-22%	-22%	2,080	1,720
3220000 FOOD & BEVERAGE	0	115	510	510	510	810	59%	59%	1,120	830
<b>TOTAL COMMODITIES</b>	<b>4,250</b>	<b>5,529</b>	<b>5,210</b>	<b>8,210</b>	<b>7,206</b>	<b>9,550</b>	<b>83%</b>	<b>33%</b>	<b>7,990</b>	<b>7,195</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	31,675	22,325	21,540	21,540	21,540	31,823	48%	48%	33,150	33,150
<b>TOTAL TRANSFERS OUT</b>	<b>31,675</b>	<b>22,325</b>	<b>21,540</b>	<b>21,540</b>	<b>21,540</b>	<b>31,823</b>	<b>48%</b>	<b>48%</b>	<b>33,150</b>	<b>33,150</b>
<b>TOTAL 1401 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$2,390,480</b>	<b>\$2,555,158</b>	<b>\$2,610,319</b>	<b>\$2,607,807</b>	<b>\$2,614,785</b>	<b>\$2,750,385</b>	<b>5%</b>	<b>5%</b>	<b>\$2,837,278</b>	<b>\$2,932,967</b>



# 10 GENERAL FUND - STREET MAINTENANCE

10X1403	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
STREET MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$580,891	\$552,214	\$616,807	\$616,807	\$590,780	\$626,654	2%	6%	\$652,203	\$678,779
1020000 OVERTIME	41,868	8,290	56,000	56,000	31,200	27,000	-52%	-13%	28,215	29,485
1030000 PART-TIME	21,771	33,260	35,000	35,000	35,000	43,375	24%	24%	44,487	45,636
1040000 SPECIAL PAY	698	700	696	696	697	696	0%	0%	710	724
1140000 FICA - EMPLOYER PORTION	47,341	44,166	54,194	54,194	50,148	53,657	-1%	7%	56,075	58,604
1160000 PENSION PLAN	66,669	66,825	69,566	62,274	62,274	62,910	-10%	1%	66,106	69,461
1180000 GROUP LIFE INS. PREMIUM	1,906	2,014	2,347	2,347	2,148	2,365	1%	10%	2,412	2,461
1190000 DENTAL HEALTH INSURANCE	8,026	6,875	8,844	8,844	7,104	7,451	-16%	5%	7,675	7,905
1200000 EMPLOYEE HEALTH CARE	90,067	73,781	96,824	96,824	89,774	101,866	5%	13%	108,997	117,716
1220000 REIMB-HRA DEDUCTIBLE	4,398	2,515	4,056	4,056	4,056	4,056	0%	0%	4,056	4,056
1960000 WORKERS' COMPENSATION	46,196	44,059	49,389	49,389	52,521	59,040	20%	12%	61,106	63,246
<b>TOTAL PERSONAL SERVICES</b>	<b>909,831</b>	<b>834,699</b>	<b>993,723</b>	<b>986,431</b>	<b>925,702</b>	<b>989,070</b>	<b>0%</b>	<b>7%</b>	<b>1,032,042</b>	<b>1,078,073</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2130000 TRAVEL & TRAINING	5,546	4,866	8,290	8,290	7,640	6,740	-19%	-12%	7,690	8,640
2150000 ADVERTISING	40	0	250	250	250	250	0%	0%	250	250
2310000 WATER	10,731	12,125	15,577	14,077	14,077	14,899	-4%	6%	15,344	15,802
2350000 MAINTENANCE & REPAIR STRUCTURES	13,311	17,105	27,500	20,000	20,000	20,000	-27%	0%	28,352	29,175
2380000 MAINTENANCE & REPAIR - RADIO	0	0	1,000	1,000	1,000	1,030	3%	3%	1,060	1,090
2420000 RENTALS	15,933	330	2,500	2,500	2,000	2,500	0%	25%	2,575	2,650
2530000 LANDFILL CHARGES	4,339	2,994	4,500	4,500	4,500	3,000	-33%	-33%	3,090	3,200
2550000 DUES & MEMBERSHIPS	720	435	695	695	670	895	29%	34%	895	895
2700000 CONTRACTUAL SERVICES	86,243	75,379	134,310	156,310	149,310	153,580	14%	3%	199,096	168,864
2810000 REQUIRED TRAINING	375	1,008	1,000	1,000	1,000	1,000	0%	0%	1,000	1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>137,260</b>	<b>114,242</b>	<b>195,622</b>	<b>208,622</b>	<b>200,447</b>	<b>203,894</b>	<b>4%</b>	<b>2%</b>	<b>259,352</b>	<b>231,566</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	618	934	1,000	1,000	1,306	1,050	5%	-20%	1,100	1,150
3020000 PUBLICATIONS	0	90	150	150	150	150	0%	0%	175	175
3160000 CLOTHING & UNIFORMS	5,719	6,560	6,650	6,650	6,650	6,850	3%	3%	7,055	7,265
3170000 AGRICULTURAL SUPPLIES	45,922	30,557	44,980	32,480	30,000	61,875	38%	106%	63,731	65,643
3190000 HARDWARE & HAND TOOLS	7,373	5,765	7,000	7,000	7,000	7,000	0%	0%	7,210	7,210
3200000 MEDICAL SUPPLIES	759	364	945	945	945	973	3%	3%	1,003	1,033
3210000 MEETINGS & RECEPTIONS	820	992	1,000	1,000	1,000	1,030	3%	3%	1,061	1,093
3250000 STREET MAINTENANCE MATERIALS	4,616	7,193	17,500	10,500	10,500	10,000	-43%	-5%	10,500	11,000
3260000 ROCK, CEMENT & CONCRETE PROD.	-274	2,125	12,500	12,500	8,750	10,620	-15%	21%	11,029	11,156
3270000 LUMBER & WOOD PRODUCTS	1,267	293	1,200	1,200	1,200	1,200	0%	0%	1,200	1,200
3280000 PAINTS & PAINTING SUPPLIES	10,403	11,689	12,500	10,000	12,500	12,500	0%	0%	12,875	13,261
3280001 TRAFFIC CONTROL SUPPLIES	4,818	2,357	5,000	5,000	5,000	12,500	150%	150%	12,500	12,500
3300000 STEEL, IRON & METAL PRODUCTS	2,556	1,565	4,000	4,000	4,000	4,120	3%	3%	4,244	4,371

(continued)

<b>10X1403</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>	<b>FY 2017</b>	<b>FY 2017</b>	<b>FY 2018</b>	<b>% 2018 TO</b>	<b>% 2018 TO</b>	<b>FY 2019</b>	<b>FY 2020</b>
<b>STREET MAINTENANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>2017 BUDGET</b>	<b>2017 EST.</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
3400000 SNOW & ICE CONTROL MATERIALS	130,874	66,706	46,750	39,650	40,291	37,000	-21%	-8%	65,250	65,250
3460000 EMERGENCY CREW MEALS	996	897	1,000	1,000	1,000	1,030	3%	3%	1,060	1,090
3600000 FURNITURE & TRASH CONTAINERS	5,941	5,834	10,000	15,615	10,000	11,000	10%	10%	12,000	13,000
3640000 TRAFFIC CONTROL SIGNS	7,225	8,228	8,500	8,500	12,700	8,755	3%	-31%	9,018	9,288
<b>TOTAL COMMODITIES</b>	<b>229,633</b>	<b>152,149</b>	<b>180,675</b>	<b>157,190</b>	<b>152,992</b>	<b>187,653</b>	<b>4%</b>	<b>23%</b>	<b>221,011</b>	<b>225,685</b>
<b><u>CAPITAL OUTLAY</u></b>										
5030000 CAPITAL OUTLAY	24,367	16,689	20,000	35,600	35,600	26,670	33%	-25%	37,770	38,900
5060000 TOOLS, SHOP & CONSTR. EQUIP.	0	4,946	3,000	3,000	3,000	4,000	33%	33%	0	0
<b>TOTAL CAPITAL OUTLAY</b>	<b>24,367</b>	<b>21,635</b>	<b>23,000</b>	<b>38,600</b>	<b>38,600</b>	<b>30,670</b>	<b>33%</b>	<b>-21%</b>	<b>37,770</b>	<b>38,900</b>
<b>TOTAL EXPENDITURES</b>	<b>1,301,091</b>	<b>1,122,725</b>	<b>1,393,020</b>	<b>1,390,843</b>	<b>1,317,741</b>	<b>1,411,287</b>	<b>1%</b>	<b>7%</b>	<b>1,550,175</b>	<b>1,574,224</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	241,820	243,204	245,042	245,042	245,042	289,042	18%	18%	301,246	304,544
<b>TOTAL TRANSFERS OUT</b>	<b>241,820</b>	<b>243,204</b>	<b>245,042</b>	<b>245,042</b>	<b>245,042</b>	<b>289,042</b>	<b>18%</b>	<b>18%</b>	<b>301,246</b>	<b>304,544</b>
<b>TOTAL 1403 EXPEND. &amp; TRANSFERS OUT</b>	<b>\$1,542,911</b>	<b>\$1,365,929</b>	<b>\$1,638,062</b>	<b>\$1,635,885</b>	<b>\$1,562,783</b>	<b>\$1,700,329</b>	<b>4%</b>	<b>9%</b>	<b>\$1,851,421</b>	<b>\$1,878,768</b>



## 10 GENERAL FUND - BUILDING MAINTENANCE

10X1404	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
BUILDING MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$142,610	\$150,914	\$150,631	\$150,631	\$141,102	\$143,627	-5%	2%	\$149,372	\$155,346
1020000 OVERTIME	4,549	1,579	7,500	7,500	4,000	4,000	-47%	0%	4,180	4,368
1030000 PART-TIME	0	4,318	7,300	7,300	22,000	7,600	4%	-65%	7,790	7,985
1040000 SPECIAL PAY	169	169	168	168	78	0	-100%	-100%	0	0
1140000 FICA - EMPLOYER PORTION	11,149	11,852	12,671	12,671	12,747	11,875	-6%	-7%	12,409	12,968
1160000 PENSION PLAN	15,658	15,882	16,989	15,208	15,208	14,571	-14%	-4%	15,299	16,064
1180000 GROUP LIFE INS. PREMIUM	440	466	557	557	506	531	-5%	5%	542	553
1190000 DENTAL HEALTH INSURANCE	1,459	1,264	1,363	1,363	1,131	1,164	-15%	3%	1,199	1,235
1200000 EMPLOYEE HEALTH CARE	14,186	12,594	15,564	15,564	15,132	15,816	2%	5%	16,923	18,277
1220000 REIMB-HRA DEDUCTIBLE	325	629	1,014	1,014	1,041	1,014	0%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	5,281	4,958	6,299	6,299	6,698	7,530	20%	12%	7,793	8,066
<b>TOTAL PERSONAL SERVICES</b>	<b>195,826</b>	<b>204,625</b>	<b>220,056</b>	<b>218,275</b>	<b>219,643</b>	<b>207,728</b>	<b>-6%</b>	<b>-5%</b>	<b>216,521</b>	<b>225,876</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	3,220	158	6,500	6,500	6,525	6,650	2%	2%	6,800	6,950
2300000 NATURAL GAS	61,212	28,516	46,800	36,700	42,200	47,700	2%	13%	50,700	53,700
2310000 WATER	15,018	16,901	16,870	16,870	16,870	17,350	3%	3%	16,670	19,790
2320000 ELECTRICITY	231,788	207,725	189,750	183,750	189,750	197,500	4%	4%	213,800	230,600
2340000 SEWER SERVICE CHARGE	11,232	6,788	15,100	15,100	8,200	9,370	-38%	14%	10,765	12,340
2350000 BUILDING MAINTENANCE	120,492	46,153	30,800	25,800	30,950	38,400	25%	24%	40,850	43,400
2370000 MAINTENANCE & REPAIR EQUIPMENT	2,686	52,803	49,500	54,500	52,600	54,950	11%	4%	47,400	50,150
2420000 RENTALS	0	0	320	320	300	300	-6%	0%	300	300
2550000 DUES & MEMBERSHIPS	0	359	360	360	360	360	0%	0%	375	375
2700000 CONTRACTUAL SERVICES	65,166	76,792	82,690	84,190	85,892	89,250	8%	4%	94,825	110,825
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>510,814</b>	<b>436,195</b>	<b>438,690</b>	<b>424,090</b>	<b>433,647</b>	<b>461,830</b>	<b>5%</b>	<b>6%</b>	<b>484,485</b>	<b>528,430</b>
<b>COMMODITIES</b>										
3050000 MEETINGS & RECEPTIONS/COFFEE	198	0	0	0	0	0	0%	0%	0	0
3070000 OPERATING SUPPLIES & EQUIP.	11,650	3,575	0	2,000	550	550	100%	0%	560	560
3140000 CLEANING & JANITORIAL SUPPLIES	0	11,498	10,300	12,700	12,500	12,875	25%	3%	13,860	14,860
3160000 CLOTHING & UNIFORMS	622	906	1,255	1,255	1,255	1,310	4%	4%	1,365	1,420
3190000 HAND TOOLS	0	395	1,040	3,040	1,040	3,410	228%	228%	1,430	1,100
3220000 FOOD & BEVERAGE	29	544	400	400	400	400	0%	0%	400	400
3360000 BUILDING MAINTENANCE PARTS	10,420	11,682	11,800	20,000	18,000	18,000	53%	0%	26,200	27,670
<b>TOTAL COMMODITIES</b>	<b>22,919</b>	<b>28,600</b>	<b>24,795</b>	<b>39,395</b>	<b>33,745</b>	<b>36,545</b>	<b>47%</b>	<b>8%</b>	<b>43,815</b>	<b>46,010</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMP.	16,933	841	20,000	30,200	21,143	26,000	30%	23%	20,000	10,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>16,933</b>	<b>841</b>	<b>20,000</b>	<b>30,200</b>	<b>21,143</b>	<b>26,000</b>	<b>30%</b>	<b>23%</b>	<b>20,000</b>	<b>10,500</b>
<b>TOTAL EXPENDITURES</b>	<b>746,492</b>	<b>670,261</b>	<b>703,541</b>	<b>711,960</b>	<b>708,178</b>	<b>732,103</b>	<b>4%</b>	<b>3%</b>	<b>764,821</b>	<b>810,816</b>
<b>TRANSFERS OUT</b>										
9260000 TRANSFER OUT FOR INTERFUND ADVANCE	0	10,159	10,159	10,159	10,159	10,159	0%	0%	10,159	7,801
9270000 TRANSFER TO EQUIPMENT FUND	6,151	3,952	23,440	23,440	23,440	103,315	341%	341%	104,263	104,599
<b>TOTAL TRANSFERS OUT</b>	<b>6,151</b>	<b>14,111</b>	<b>33,599</b>	<b>33,599</b>	<b>33,599</b>	<b>113,474</b>	<b>238%</b>	<b>238%</b>	<b>114,422</b>	<b>112,400</b>
<b>TOTAL 1404 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$752,643</b>	<b>\$684,372</b>	<b>\$737,140</b>	<b>\$745,559</b>	<b>\$741,777</b>	<b>\$845,577</b>	<b>15%</b>	<b>14%</b>	<b>\$879,243</b>	<b>\$923,216</b>



## 10 GENERAL FUND - FLEET MAINTENANCE

10X1405 FLEET MAINTENANCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$159,406	\$164,761	\$173,852	\$173,852	\$170,850	\$181,282	4%	6%	\$188,580	\$196,171
1020000 OVERTIME	1,163	1,870	3,570	3,570	1,900	1,967	-45%	4%	2,056	2,148
1140000 FICA - EMPLOYER PORTION	11,733	10,990	13,573	13,573	13,172	14,036	3%	7%	14,670	15,332
1160000 PENSION PLAN	18,333	18,205	19,608	17,552	17,552	18,015	-8%	3%	18,916	19,862
1180000 GROUP LIFE INS. PREMIUM	496	531	639	639	583	646	1%	11%	659	672
1190000 DENTAL HEALTH INSURANCE	1,856	1,631	1,761	1,761	1,720	1,761	0%	2%	1,814	1,868
1200000 EMPLOYEE HEALTH CARE	21,280	20,971	22,971	22,971	22,520	23,327	2%	4%	24,960	26,957
1220000 REIMB-HRA DEDUCTIBLE	839	629	1,014	1,014	1,041	1,014	0%	-3%	1,014	1,014
1960000 WORKERS' COMPENSATION	4,567	4,644	5,466	5,466	5,812	6,534	20%	12%	6,763	7,000
<b>TOTAL PERSONAL SERVICES</b>	<b>219,672</b>	<b>224,232</b>	<b>242,454</b>	<b>240,398</b>	<b>235,150</b>	<b>248,582</b>	<b>3%</b>	<b>6%</b>	<b>259,432</b>	<b>271,024</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2130000 TRAVEL & TRAINING	69	5,776	2,000	2,000	2,000	2,500	25%	25%	5,500	3,000
2160000 PRINTING AND PHOTOGRAPHY	378	224	500	500	0	0	-100%	0%	0	0
2370000 MAINTENANCE & REPAIR EQUIPMENT	21,329	4,153	1,750	1,750	2,500	2,575	47%	3%	2,650	2,735
2550000 DUES & MEMBERSHIPS	489	499	510	510	499	525	3%	5%	525	550
2600000 LAUNDRY & DRY CLEANING	2,166	1,817	2,510	2,510	2,510	2,585	3%	3%	2,662	2,742
2700000 CONTRACTUAL SERVICES	27,174	39,804	38,200	43,200	33,363	28,791	-25%	-14%	29,930	30,635
2810000 CERTIFICATIONS	2,239	44	11,450	11,450	9,600	5,726	-50%	-40%	6,156	6,290
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>53,844</b>	<b>52,317</b>	<b>56,920</b>	<b>61,920</b>	<b>50,472</b>	<b>42,702</b>	<b>-25%</b>	<b>-15%</b>	<b>47,423</b>	<b>45,952</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	649	288	400	400	400	400	0%	0%	450	450
3020000 PUBLICATIONS	0	18	100	100	100	100	0%	0%	125	150
3070000 OPERATING SUPPLIES & EQUIP.	9,337	9,280	5,500	5,500	5,500	5,500	0%	0%	5,600	5,700
3100000 GAS, OIL & LUBRICANTS	152,580	117,419	196,000	167,885	144,375	150,671	-23%	4%	160,641	165,760
3110000 EQUIPMENT PARTS	89,360	82,081	113,250	113,250	112,493	101,713	-10%	-10%	110,168	116,421
3160000 CLOTHING & UNIFORMS	600	572	800	800	800	800	0%	0%	850	850
3190000 HAND TOOLS	1,891	1,663	2,100	2,100	2,100	2,100	0%	0%	2,200	2,200
3200000 MEDICAL SUPPLIES	224	5	350	350	350	350	0%	0%	375	375
<b>TOTAL COMMODITIES</b>	<b>254,641</b>	<b>211,326</b>	<b>318,500</b>	<b>290,385</b>	<b>266,118</b>	<b>261,634</b>	<b>-18%</b>	<b>-2%</b>	<b>280,409</b>	<b>291,906</b>
<b>TOTAL EXPENDITURES</b>	<b>528,158</b>	<b>487,875</b>	<b>617,874</b>	<b>592,703</b>	<b>551,740</b>	<b>552,918</b>	<b>-11%</b>	<b>0%</b>	<b>587,264</b>	<b>608,882</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	3,998	14,702	22,923	22,923	22,923	17,759	-23%	-23%	18,407	18,702
<b>TOTAL TRANSFERS OUT</b>	<b>3,998</b>	<b>14,702</b>	<b>22,923</b>	<b>22,923</b>	<b>22,923</b>	<b>17,759</b>	<b>-23%</b>	<b>-23%</b>	<b>18,407</b>	<b>18,702</b>
<b>TOTAL 1405 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$532,156</b>	<b>\$502,577</b>	<b>\$640,797</b>	<b>\$615,626</b>	<b>\$574,663</b>	<b>\$570,677</b>	<b>-11%</b>	<b>-1%</b>	<b>\$605,671</b>	<b>\$627,584</b>



## 10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE

10X1406 PARKING OPERATIONS & MAINTENANCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$59,123	\$60,660	\$62,431	\$62,431	\$62,340	\$64,293	3%	3%	\$66,865	\$69,540
1020000 OVERTIME	1,463	890	2,550	2,550	1,800	1,900	-25%	6%	1,986	2,075
1030000 PART-TIME	2,088	2,122	4,080	4,080	4,080	4,485	10%	10%	4,597	4,712
1040000 SPECIAL PAY	169	169	168	168	169	168	0%	-1%	171	175
1140000 FICA - EMPLOYER PORTION	4,538	4,587	5,296	5,296	5,215	5,420	2%	4%	5,664	5,919
1160000 PENSION PLAN	6,542	6,584	7,041	6,303	6,303	6,522	-7%	3%	6,849	7,191
1180000 GROUP LIFE INS. PREMIUM	189	196	234	234	220	238	2%	8%	243	248
1190000 DENTAL HEALTH INSURANCE	1,040	891	985	985	953	639	-35%	-33%	658	678
1200000 EMPLOYEE HEALTH CARE	11,995	12,301	12,595	12,595	12,220	12,783	1%	5%	13,678	14,772
1220000 REIMB-HRA DEDUCTIBLE	382	210	338	338	338	338	0%	0%	338	338
1960000 WORKERS' COMPENSATION	2,131	1,897	2,285	2,285	2,430	2,732	20%	12%	2,827	2,926
<b>TOTAL PERSONAL SERVICES</b>	<b>89,661</b>	<b>90,507</b>	<b>98,003</b>	<b>97,265</b>	<b>96,068</b>	<b>99,518</b>	<b>2%</b>	<b>4%</b>	<b>103,876</b>	<b>108,574</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL AND TRAINING	140	0	3,700	3,700	1,200	3,700	0%	208%	3,800	3,800
2160000 PRINTING AND PHOTOGRAPHY	0	0	1,050	1,050	1,050	1,050	0%	0%	1,100	1,100
2320000 ELECTRICITY	945	901	812	812	812	845	4%	4%	878	913
2340000 SEWER SERVICE CHARGE	452	451	0	300	1,100	800	100%	-27%	900	1,000
2340003 SEWER CHARGES - BONHOMME GARAGE	340	327	300	0	300	330	10%	10%	360	400
2370000 MAINTENANCE & REPAIR EQUIP.	248	459	1,100	1,100	1,100	500	-55%	-55%	600	600
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	48,219	53,094	57,500	57,500	93,033	102,290	78%	10%	107,405	112,776
2700000 CONTRACTUAL SERVICES	17,625	16,151	45,409	45,409	34,684	46,844	3%	35%	51,004	55,164
2700002 ST. LOUIS COUNTY DR/SHAW PARK DR	62,500	87,816	77,000	77,000	77,000	66,600	-14%	-14%	67,935	69,300
2700003 CONTRACTUAL SERV. - BONHOMME	177,967	180,515	212,000	212,000	199,350	159,250	-25%	-20%	158,550	162,950
8100001 SHAW PARK PRINCIPAL	197,462	207,579	218,214	218,214	218,214	132,419	-39%	-39%	0	0
8100002 SHAW PARK INTEREST	33,346	23,229	12,594	12,594	12,594	2,219	-82%	-82%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>563,243</b>	<b>594,522</b>	<b>653,679</b>	<b>653,679</b>	<b>664,437</b>	<b>540,847</b>	<b>-17%</b>	<b>-19%</b>	<b>416,532</b>	<b>432,003</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	2,102	4,259	5,400	5,400	4,500	4,400	-19%	-2%	4,615	4,830
3070000 OPERATING SUPPLIES & EQUIPMENT	9,184	4,879	18,080	18,080	14,600	10,250	-43%	-30%	12,600	11,950
3160000 CLOTHING & UNIFORMS	349	349	425	425	425	450	6%	6%	450	475
3170000 AGRICULTURAL SUPPLIES	6,524	6,294	6,100	6,100	7,050	6,000	-2%	-15%	6,000	5,000
3190000 HARDWARE & HAND TOOLS	754	581	750	750	750	750	0%	0%	750	750
3250000 ASPHALT & ASPHALT PRODUCTS	120	0	4,000	4,000	4,000	1,000	-75%	-75%	1,000	1,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	0	0	2,763	2,763	2,063	500	-82%	-76%	500	500
3270000 LUMBER & WOOD PRODUCTS	203	153	1,000	1,000	1,000	500	-50%	-50%	530	560
3280000 PAINTS & PAINTING SUPPLIES	2,260	2,402	2,500	2,500	2,500	2,000	-20%	-20%	2,060	2,125

(continued)

10X1406	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
3300000 STEEL, IRON & METAL PRODUCTS	971	746	1,670	1,670	1,670	1,515	-9%	-9%	1,515	1,515
3340000 PARKING METER & TRAFFIC COUNTERS	0	0	2,000	2,000	2,000	8,200	310%	310%	7,000	9,390
3380000 ELECTRICAL SUPPLIES	1,500	368	1,250	1,250	1,250	1,250	0%	0%	1,250	1,250
3390000 SIGN FABRICATION & ERECTION	1,291	1,922	2,500	10,000	8,450	2,000	-20%	-76%	2,000	2,000
3400000 OTHER OPERATING SUPPLIES	0	0	0	1,120	0	0	0%	0%	0	0
<b>TOTAL COMMODITIES</b>	<b>25,258</b>	<b>21,953</b>	<b>48,438</b>	<b>57,058</b>	<b>50,258</b>	<b>38,815</b>	<b>-20%</b>	<b>-23%</b>	<b>40,270</b>	<b>41,345</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMP.	0	0	8,000	8,000	8,000	4,000	-50%	-50%	4,000	4,000
5060000 MACHINERY & EQUIPMENT	0	35,835	0	0	0	0	0%	0%	0	0
6110000 PARKING LOT RESURFACING	0	0	7,500	7,500	7,500	3,000	-60%	-60%	3,000	3,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>35,835</b>	<b>15,500</b>	<b>15,500</b>	<b>15,500</b>	<b>7,000</b>	<b>-55%</b>	<b>-55%</b>	<b>7,000</b>	<b>7,000</b>
<b>TOTAL EXPENDITURES</b>	<b>678,162</b>	<b>742,817</b>	<b>815,620</b>	<b>823,502</b>	<b>826,263</b>	<b>686,180</b>	<b>-16%</b>	<b>-17%</b>	<b>567,678</b>	<b>588,922</b>
<b>TRANSFERS OUT</b>										
9260000 TRANSFER OUT FOR INTERFUND ADVANCE	0	33,567	33,567	33,567	33,567	33,567	0%	0%	33,567	25,774
9270000 TRANSFER TO EQUIPMENT FUND	2,712	2,060	31,117	31,117	31,117	37,238	20%	20%	37,238	37,366
<b>TOTAL TRANSFERS OUT</b>	<b>2,712</b>	<b>35,627</b>	<b>64,684</b>	<b>64,684</b>	<b>64,684</b>	<b>70,805</b>	<b>9%</b>	<b>9%</b>	<b>70,805</b>	<b>63,140</b>
<b>TOTAL 1406 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$680,874</b>	<b>\$778,444</b>	<b>\$880,304</b>	<b>\$888,186</b>	<b>\$890,947</b>	<b>\$756,985</b>	<b>-14%</b>	<b>-15%</b>	<b>\$638,483</b>	<b>\$652,062</b>





## 10 GENERAL FUND - STREET LIGHTING

10X1409 STREET LIGHTING	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$100,090	\$100,957	\$105,853	\$105,853	\$105,384	\$111,363	5%	6%	\$115,851	\$120,520
1020000 OVERTIME	1,249	1,542	2,550	2,550	1,550	1,600	-37%	3%	1,672	1,747
1040000 SPECIAL PAY	265	266	264	264	262	264	0%	1%	269	275
1140000 FICA - EMPLOYER PORTION	7,651	7,762	8,313	8,313	8,174	8,755	5%	7%	9,152	9,565
1160000 PENSION PLAN	11,109	11,242	11,939	10,687	10,687	11,024	-8%	3%	11,575	12,153
1180000 GROUP LIFE INS. PREMIUM	312	329	390	390	363	397	2%	9%	405	413
1190000 DENTAL HEALTH INSURANCE	1,012	894	985	985	946	985	0%	4%	1,015	1,045
1200000 EMPLOYEE HEALTH CARE	14,482	14,210	14,470	14,470	13,996	14,658	1%	5%	15,684	16,939
1220000 REIMB-HRA DEDUCTIBLE	764	419	676	676	676	676	0%	0%	676	676
1960000 WORKERS' COMPENSATION	7,056	6,729	7,708	7,708	8,197	9,215	20%	12%	9,538	9,872
<b>TOTAL PERSONAL SERVICES</b>	<b>143,990</b>	<b>144,350</b>	<b>153,148</b>	<b>151,896</b>	<b>150,235</b>	<b>158,937</b>	<b>4%</b>	<b>6%</b>	<b>165,837</b>	<b>173,205</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2320000 ELECTRICITY - STREET LIGHTING	96,068	83,766	90,357	90,357	91,400	93,972	4%	3%	97,732	101,640
2320001 ELECTRICITY - TRAFFIC SIGNALS	29,000	35,011	32,225	32,225	30,915	33,514	4%	8%	34,855	36,259
2370000 MAINTENANCE & REPAIR EQUIP.	614	0	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
2700000 CONTRACTUAL SERVICES	5,053	15,342	40,666	53,166	56,261	41,875	3%	-26%	42,905	43,967
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>130,735</b>	<b>134,119</b>	<b>165,248</b>	<b>177,748</b>	<b>180,576</b>	<b>171,361</b>	<b>4%</b>	<b>-5%</b>	<b>177,492</b>	<b>183,866</b>
<b><u>COMMODITIES</u></b>										
3190000 HARDWARE & HAND TOOLS	646	591	1,100	3,600	5,900	1,200	9%	-80%	1,300	1,400
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	596	0	1,000	1,000	1,000	1,000	0%	0%	1,100	1,100
3380000 LIGHTING SYSTEMS PARTS	11,709	16,411	32,367	44,227	33,500	33,338	3%	0%	34,338	35,368
3390000 TRAFFIC SIGNAL REPLACEMENT PARTS	0	10,625	10,500	10,500	10,500	16,615	58%	58%	17,203	17,810
3430000 DOWNTOWN AREA HOLIDAY LIGHTING	0	5,367	6,670	6,670	6,670	6,870	3%	3%	7,076	7,288
<b>TOTAL COMMODITIES</b>	<b>12,951</b>	<b>32,994</b>	<b>51,637</b>	<b>65,997</b>	<b>57,570</b>	<b>59,023</b>	<b>14%</b>	<b>3%</b>	<b>61,017</b>	<b>62,966</b>
<b>TOTAL EXPENDITURES</b>	<b>287,676</b>	<b>311,463</b>	<b>370,033</b>	<b>395,641</b>	<b>388,381</b>	<b>389,321</b>	<b>5%</b>	<b>0%</b>	<b>404,346</b>	<b>420,037</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	13,913	15,115	14,904	14,904	14,904	148,760	898%	898%	150,524	156,824
<b>TOTAL TRANSFERS OUT</b>	<b>13,913</b>	<b>15,115</b>	<b>14,904</b>	<b>14,904</b>	<b>14,904</b>	<b>148,760</b>	<b>898%</b>	<b>898%</b>	<b>150,524</b>	<b>156,824</b>
<b>TOTAL 1409 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$301,589</b>	<b>\$326,578</b>	<b>\$384,937</b>	<b>\$410,545</b>	<b>\$403,285</b>	<b>\$538,081</b>	<b>40%</b>	<b>33%</b>	<b>\$554,870</b>	<b>\$576,861</b>

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## DEPARTMENT OF PARKS AND RECREATION

<b>Funded Staffing</b>			
	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b><u>Recreation</u></b>			
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	1	1
Administrative Specialist II	1	1	1
<b>Total Recreation</b>	<b>5.25</b>	<b>6.25</b>	<b>6.25</b>
<b><u>Park Operations</u></b>			
Parks Superintendent	1	1	1
Municipal Service Foreman	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Municipal Service Worker II	0	0	1
Municipal Service Worker I	3	3	3
<b>Total Park Operations</b>	<b>7</b>	<b>7</b>	<b>8</b>
<b><u>Clayton Century Foundation</u></b>			
Museum & Community Outreach Specialist	0.5	0.5	0.5
<b>Total Clayton Century Foundation</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Total Parks &amp; Recreation</b>	<b>12.75</b>	<b>13.75</b>	<b>14.75</b>

### **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. A new position was added to this program, partially due to and funded by a donation for a large park project, to enhance the maintenance level of the parks.

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

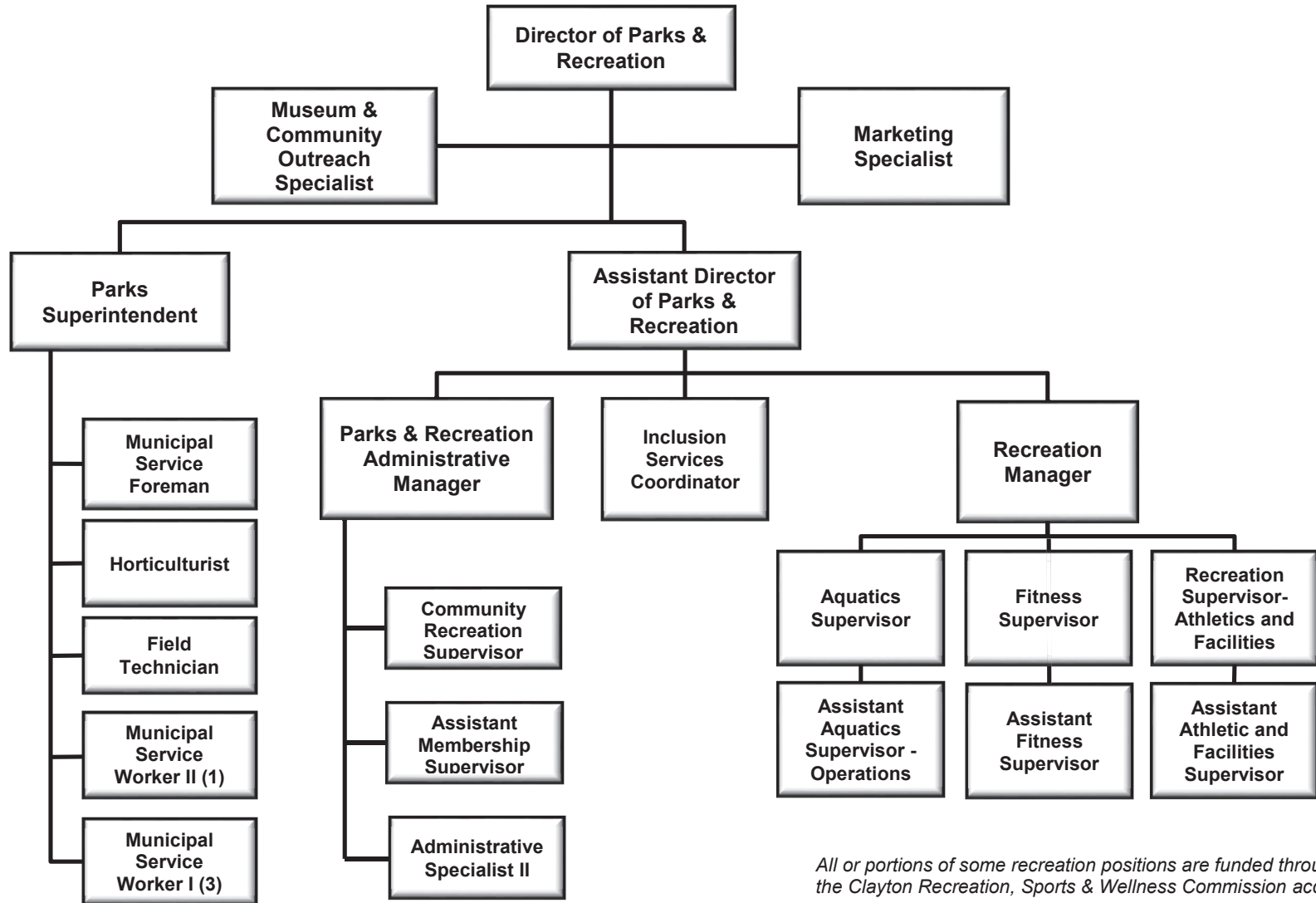
**Performance Measures (by Fiscal Year):**

<b>Category</b>	<b>Measure</b>	<b>2015 Actual</b>	<b>2016 Goal</b>	<b>2016 Actual</b>	<b>2017 Goal</b>	<b>2018 Goal</b>
Customer	% of residents rating overall satisfaction as good or better	92%	95%	–	95%	–
Financial	Cost of park maintenance per acre maintained	\$8,160	\$8,160	\$10,213	\$8,400	\$9,000
	% operating cost recovery for recreation facilities	98%	90%	92%	95%	92%
Process	% of registrants per total capacity of recreation programs	73%	75%	72%	75%	75%
	Acres properly maintained (per park inspection index)	83%	85%	83%	85%	85%
	% households with one or more recreation pass holders	35%	35%	35%	35%	35%
People	Average annual training hours per full-time equivalent employee	33	30	29	30	30
	Employee Engagement Index (actual results)	–	4.10	–	4.10	4.20

Find more information about the Parks & Recreation Department at <https://www.claytonmo.gov/government/parks-recreation>.



# City of Clayton Parks & Recreation Department



*All or portions of some recreation positions are funded through the Clayton Recreation, Sports & Wellness Commission accounts.*

**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**

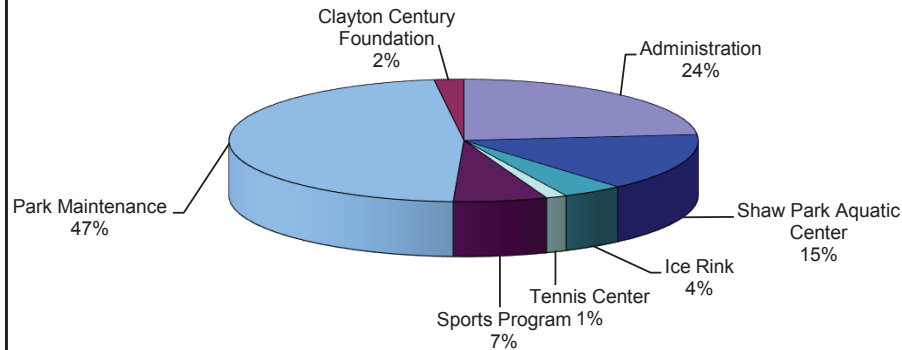
**FUND: GENERAL**

**PROGRAM: ALL**

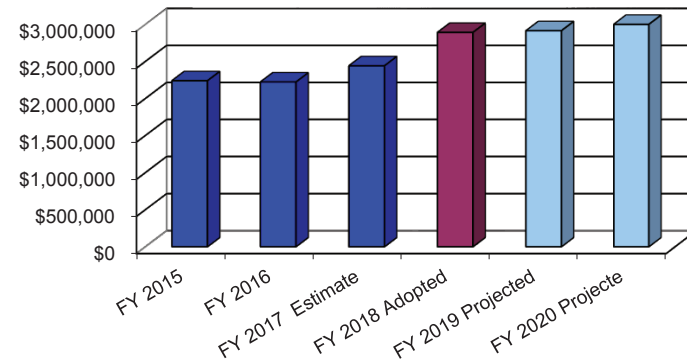
**PROGRAM ACCOUNTS: 1601-1610 & 1503**

PARKS & RECREATION DEPARTMENT - BY PROGRAM	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
P&R ADMINISTRATION	\$663,566	\$565,173	\$666,512	\$641,128	\$622,289	\$678,404	2%	9%	\$711,178	\$817,822
SHAW PARK AQUATIC CENTER	270,840	338,701	363,273	369,237	374,599	439,146	21%	17%	454,782	475,828
ICE RINK	97,377	88,300	117,573	117,573	99,545	121,659	3%	22%	31,044	202,653
TENNIS CENTER	29,143	21,537	22,860	22,860	23,130	41,305	81%	79%	43,490	43,490
SPORTS PROGRAMS	185,943	168,823	180,603	180,603	171,329	186,285	3%	9%	188,374	192,512
PARK OPERATIONS	947,387	994,340	1,062,903	1,062,036	1,098,533	1,365,669	28%	24%	1,424,118	1,473,921
CLAYTON CENTURY FOUNDATION	44,676	45,210	53,343	53,017	51,534	58,950	11%	14%	61,212	63,629
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$2,238,932</b>	<b>\$2,222,084</b>	<b>\$2,467,067</b>	<b>\$2,446,454</b>	<b>\$2,440,959</b>	<b>\$2,891,418</b>	<b>17%</b>	<b>18%</b>	<b>\$2,914,198</b>	<b>\$3,269,855</b>

**FY 2018 ADOPTED BUDGET**



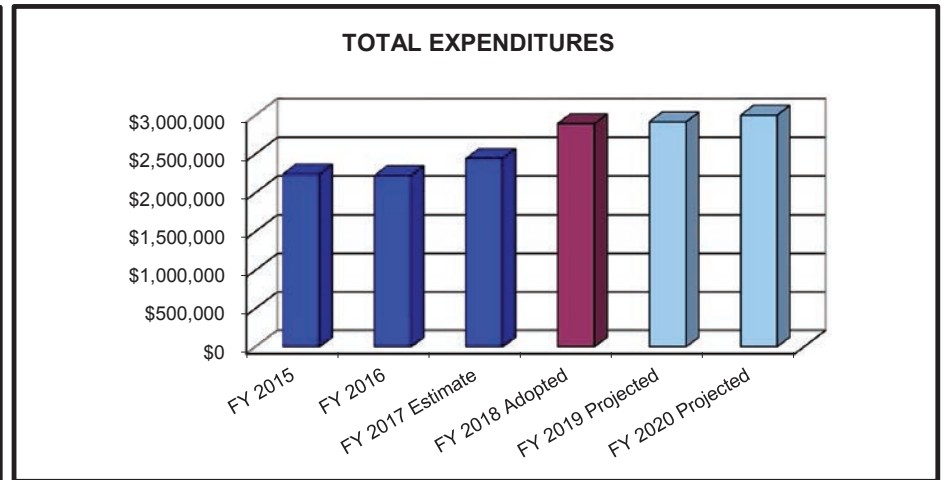
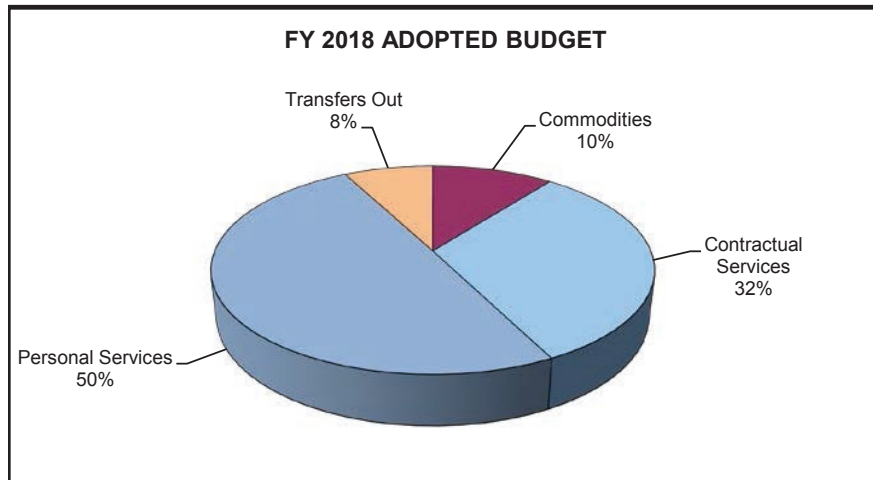
**TOTAL EXPENDITURES**





## SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PARKS & RECREATION						FUND: GENERAL				
CATEGORY: ALL						PROGRAM ACCOUNTS: 1601-1610 & 1503				
PARKS & RECREATION DEPARTMENT - BY CATEGORY	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$1,293,177	\$1,159,818	\$1,339,896	\$1,285,511	\$1,240,597	\$1,436,605	7%	16%	\$1,453,204	\$1,558,172
CONTRACTUAL SERVICES	633,163	742,830	773,428	810,782	835,219	921,127	19%	10%	926,686	1,116,537
COMMODITIES	258,859	268,285	277,560	273,978	288,960	304,885	10%	6%	303,885	354,905
CAPITAL OUTLAY	0	5,500	0	0	0	5,600	100%	100%	0	5,800
<b>TOTAL EXPENDITURES</b>	<b>2,185,198</b>	<b>2,176,433</b>	<b>2,390,884</b>	<b>2,370,271</b>	<b>2,364,776</b>	<b>2,668,217</b>	<b>12%</b>	<b>13%</b>	<b>2,683,775</b>	<b>3,035,414</b>
<b>TRANSFERS OUT</b>	<b>53,734</b>	<b>45,651</b>	<b>76,183</b>	<b>76,183</b>	<b>76,183</b>	<b>223,201</b>	<b>193%</b>	<b>193%</b>	<b>230,423</b>	<b>234,441</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$2,238,932</b>	<b>\$2,222,084</b>	<b>\$2,467,067</b>	<b>\$2,446,454</b>	<b>\$2,440,959</b>	<b>\$2,891,418</b>	<b>17%</b>	<b>18%</b>	<b>\$2,914,198</b>	<b>\$3,269,855</b>





## 10 GENERAL FUND - PARKS & RECREATION ADMINISTRATION

10X1601 P&R ADMINISTRATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$326,533	\$323,962	\$404,559	\$379,559	\$347,706	\$411,443	2%	18%	\$428,100	\$445,424
1020000 OVERTIME	127	0	0	0	3,700	6,000	100%	62%	6,270	6,552
1030000 PART-TIME	2,522	9,842	9,600	6,200	6,200	8,200	-15%	32%	8,405	8,615
1040000 SPECIAL PAY	102	0	0	0	0	0	0%	0%	0	0
1140000 FICA - EMPLOYER PORTION	24,654	24,807	31,301	31,041	27,267	32,944	5%	21%	34,427	35,976
1160000 PENSION PLAN	35,432	36,787	45,064	40,340	45,064	41,747	-7%	-7%	43,859	46,077
1180000 GROUP LIFE INS. PREMIUM	967	1,050	1,438	1,438	1,320	1,521	6%	15%	1,551	1,582
1190000 DENTAL HEALTH INSURANCE	1,988	2,236	3,026	3,026	2,672	2,775	-8%	4%	2,858	2,944
1200000 EMPLOYEE HEALTH CARE	28,562	33,035	45,035	45,035	38,945	42,543	-6%	9%	45,521	49,162
1220000 REIMB-HRA DEDUCTIBLE	1,412	1,153	2,197	2,197	2,197	2,366	8%	8%	2,366	2,366
1960000 WORKERS' COMPENSATION	6,589	7,157	10,672	10,672	11,349	12,757	20%	12%	13,204	13,666
<b>TOTAL PERSONAL SERVICES</b>	<b>428,888</b>	<b>440,029</b>	<b>552,892</b>	<b>519,508</b>	<b>486,420</b>	<b>562,296</b>	<b>2%</b>	<b>16%</b>	<b>586,561</b>	<b>612,364</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2100000 POSTAGE - NEWSLETTER	6,396	2,496	7,135	7,135	6,710	6,700	-6%	0%	6,774	6,848
2130000 TRAVEL & TRAINING	6,314	6,431	8,200	8,200	10,800	8,300	1%	-23%	10,800	9,800
2150000 ADVERTISING	2,570	4,141	4,500	4,500	4,500	2,700	-40%	-40%	4,800	4,900
2160000 PRINTING AND PHOTOGRAPHY	1,922	1,487	2,935	2,935	2,800	3,260	11%	16%	3,270	3,350
2170000 PUBLICATIONS	8,844	8,249	8,900	8,900	8,625	9,650	8%	12%	9,800	9,975
2330000 TELEPHONE	12,475	14,363	14,280	14,280	14,576	16,147	13%	11%	16,052	16,884
2370000 MAINTENANCE & REPAIR EQUIP.	4,514	738	500	500	500	500	0%	0%	500	500
2550000 DUES & MEMBERSHIPS	3,387	3,277	4,775	4,775	4,773	2,985	-37%	-37%	2,985	3,085
2690000 BANKING & CREDIT CARD FEES	21,567	23,965	18,500	18,500	21,500	17,000	-8%	-21%	17,000	17,000
2700000 CONTRACTUAL SERVICES	23,416	14,038	1,000	9,000	10,250	1,500	50%	-85%	1,500	81,500
2700400 CONTRIBUTION TO CRSWC	100,000	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>191,405</b>	<b>79,185</b>	<b>70,725</b>	<b>78,725</b>	<b>85,034</b>	<b>68,742</b>	<b>-3%</b>	<b>-19%</b>	<b>73,481</b>	<b>153,842</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	5,427	6,303	5,175	5,175	5,315	6,545	26%	23%	6,415	6,595
3070000 OPERATING SUPPLIES & EQUIP.	34,209	37,808	32,300	32,300	38,920	36,950	14%	-5%	40,400	40,850
3160000 CLOTHING & UNIFORMS	783	110	800	800	800	600	-25%	-25%	750	600
3220000 FOOD & BEVERAGE	2,854	1,738	2,120	2,120	3,300	2,000	-6%	-39%	2,300	2,300
<b>TOTAL COMMODITIES</b>	<b>43,273</b>	<b>45,959</b>	<b>40,395</b>	<b>40,395</b>	<b>48,335</b>	<b>46,095</b>	<b>14%</b>	<b>-5%</b>	<b>49,865</b>	<b>50,345</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	\$0	\$0	\$2,500	\$2,500	\$2,500	\$1,271	-49%	-49%	\$1,271	\$1,271
<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$1,271</b>	<b>-49%</b>	<b>-49%</b>	<b>\$1,271</b>	<b>\$1,271</b>
<b>TOTAL 1601 EXPENDITURES</b>	<b>\$663,566</b>	<b>\$565,173</b>	<b>\$666,512</b>	<b>\$641,128</b>	<b>\$622,289</b>	<b>\$678,404</b>	<b>2%</b>	<b>9%</b>	<b>\$711,178</b>	<b>\$817,822</b>





## 10 GENERAL FUND - SHAW PARK AQUATIC CENTER

10X1603 SHAW PARK AQUATIC CENTER	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$5,932	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1020000 OVERTIME	28,187	0	0	0	0	0	0%	0%	0	0
1030000 PART-TIME	89,323	99	0	0	0	0	0%	0%	0	0
1030150 PART-TIME MANAGER AQUATIC CENTER	15,673	228	0	0	0	0	0%	0%	0	0
1030250 PART-TIME - AQUATICS	5,876	5,781	7,056	7,056	7,050	7,150	1%	1%	7,329	7,512
1140000 FICA - EMPLOYER PORTION	11,177	467	540	540	540	547	1%	1%	572	597
1960000 WORKERS' COMPENSATION	5,570	2,514	277	277	294	331	19%	13%	342	355
<b>TOTAL PERSONAL SERVICES</b>	<b>161,738</b>	<b>9,089</b>	<b>7,873</b>	<b>7,873</b>	<b>7,884</b>	<b>8,028</b>	<b>2%</b>	<b>2%</b>	<b>8,243</b>	<b>8,464</b>
<b>CONTRACTUAL SERVICES</b>										
2310000 WATER	17,979	10,738	19,055	19,055	19,055	19,625	3%	3%	20,215	20,820
2340000 SEWER SERVICE CHARGE	16,750	15,457	19,000	19,000	19,000	20,500	8%	8%	22,000	23,500
2350000 MAINT. & REPAIR STRUCTURES	10,975	3,681	5,700	5,700	5,700	5,000	-12%	-12%	6,000	7,000
2370000 MAINTENANCE & REPAIR EQUIP.	2,600	6,805	8,500	14,464	17,564	8,800	4%	-50%	8,900	9,000
2420000 RENTALS	5,886	4,306	5,800	5,800	5,500	6,900	19%	25%	7,000	7,100
2670000 POOL MANAGEMENT SERVICES	0	167,445	175,184	175,184	177,884	185,100	6%	4%	196,300	202,500
2700000 CONTRACTUAL SERVICES-CONCESSIONS	0	31,306	33,869	33,869	33,869	34,900	3%	3%	36,200	37,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>54,190</b>	<b>239,738</b>	<b>267,108</b>	<b>273,072</b>	<b>278,572</b>	<b>280,825</b>	<b>5%</b>	<b>1%</b>	<b>296,615</b>	<b>307,420</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	54,592	39,130	41,275	41,275	41,126	43,275	5%	5%	44,370	47,090
3230000 CONCESSION FOOD AND SUPPLIES	0	30,007	33,000	33,000	33,000	33,500	2%	2%	34,000	34,500
3360000 BUILDING MAINTENANCE PARTS	320	11,678	5,000	5,000	5,000	5,000	0%	0%	7,000	8,000
<b>TOTAL COMMODITIES</b>	<b>54,912</b>	<b>80,815</b>	<b>79,275</b>	<b>79,275</b>	<b>79,126</b>	<b>81,775</b>	<b>3%</b>	<b>3%</b>	<b>85,370</b>	<b>89,590</b>
<b>CAPITAL OUTLAY</b>										
5130000 RECREATION EQUIPMENT	0	5,500	0	0	0	5,600	100%	100%	0	5,800
<b>TOTAL CAPITAL OUTLAY</b>	<b>0</b>	<b>5,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,600</b>	<b>100%</b>	<b>100%</b>	<b>0</b>	<b>5,800</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	3,559	9,017	9,017	9,017	62,918	598%	598%	64,554	64,554
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>3,559</b>	<b>9,017</b>	<b>9,017</b>	<b>9,017</b>	<b>62,918</b>	<b>598%</b>	<b>598%</b>	<b>64,554</b>	<b>64,554</b>
<b>TOTAL 1603 EXPENDITURES</b>	<b>\$270,840</b>	<b>\$338,701</b>	<b>\$363,273</b>	<b>\$369,237</b>	<b>\$374,599</b>	<b>\$439,146</b>	<b>21%</b>	<b>17%</b>	<b>\$454,782</b>	<b>\$475,828</b>



## 10 GENERAL FUND - ICE RINK

10X1604 ICE RINK	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$3,706	\$2,944	\$4,400	\$4,400	\$2,436	\$4,300	-2%	77%	\$0	\$4,651
1030000 PART-TIME	16,494	16,211	16,905	16,905	13,443	16,320	-3%	21%	0	17,146
1030150 PART-TIME MANAGER ICE RINK	11,356	11,616	13,185	13,185	10,343	12,300	-7%	19%	0	12,923
1030450 PART-TIME - ICE SKATING	2,627	2,352	3,564	3,564	2,121	3,650	2%	72%	0	3,835
1140000 FICA - EMPLOYER PORTION	2,615	2,529	2,911	2,911	2,161	2,798	-4%	29%	0	3,055
1960000 WORKERS' COMPENSATION	1,090	1,228	1,493	1,493	1,587	1,785	20%	12%	0	1,912
<b>TOTAL PERSONAL SERVICES</b>	<b>37,888</b>	<b>36,880</b>	<b>42,458</b>	<b>42,458</b>	<b>32,091</b>	<b>41,153</b>	<b>-3%</b>	<b>28%</b>	<b>0</b>	<b>43,522</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2300000 NATURAL GAS	7,307	4,934	8,200	8,200	8,200	8,365	2%	2%	8,513	24,700
2310000 WATER	17,232	58	9,020	9,020	9,020	10,000	11%	11%	10,300	35,600
2340000 SEWER SERVICE CHARGE	3,752	8,378	8,900	8,900	8,900	9,800	10%	10%	10,600	26,300
2350000 MAINT. & REPAIR STRUCTURES	6,980	2,310	7,500	7,500	5,000	7,500	0%	50%	0	5,000
2370000 MAINTENANCE & REPAIR EQUIP.	14,607	25,923	29,500	29,500	24,300	27,300	-7%	12%	0	24,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>49,879</b>	<b>41,603</b>	<b>63,120</b>	<b>63,120</b>	<b>55,420</b>	<b>62,965</b>	<b>0%</b>	<b>14%</b>	<b>29,413</b>	<b>115,600</b>
<b><u>COMMODITIES</u></b>										
3070000 OPERATING SUPPLIES & EQUIP.	7,570	7,988	8,245	8,245	8,754	9,110	10%	4%	0	20,000
3160000 CLOTHING & UNIFORMS	830	420	750	750	730	750	0%	3%	0	1,500
3200000 MEDICAL SUPPLIES	0	0	150	150	150	250	67%	67%	0	400
3360000 BUILDING MAINTENANCE PARTS	1,211	1,409	2,850	2,850	2,400	5,800	104%	142%	0	20,000
<b>TOTAL COMMODITIES</b>	<b>9,611</b>	<b>9,817</b>	<b>11,995</b>	<b>11,995</b>	<b>12,034</b>	<b>15,910</b>	<b>33%</b>	<b>32%</b>	<b>0</b>	<b>41,900</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	0	1,631	100%	100%	1,631	1,631
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,631</b>	<b>100%</b>	<b>100%</b>	<b>1,631</b>	<b>1,631</b>
<b>TOTAL 1604 EXPENDITURES</b>	<b>\$97,377</b>	<b>\$88,300</b>	<b>\$117,573</b>	<b>\$117,573</b>	<b>\$99,545</b>	<b>\$121,659</b>	<b>3%</b>	<b>22%</b>	<b>\$31,044</b>	<b>\$202,653</b>



## 10 GENERAL FUND - TENNIS CENTER

10X1607 TENNIS CENTER	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>CONTRACTUAL SERVICES</u></b>										
2350000 BUILDING MAINTENANCE	\$910	\$760	\$800	\$800	\$1,000	\$500	-38%	-50%	\$1,000	\$1,000
2700000 CONTRACTUAL SERVICES	17,564	18,743	20,000	20,000	20,000	20,000	0%	0%	20,000	20,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>18,474</b>	<b>19,503</b>	<b>20,800</b>	<b>20,800</b>	<b>21,000</b>	<b>20,500</b>	<b>-1%</b>	<b>-2%</b>	<b>21,000</b>	<b>21,000</b>
<b><u>COMMODITIES</u></b>										
3070000 OPERATING SUPPLIES & EQUIPMENT	10,359	2,034	1,260	1,260	1,330	1,330	6%	0%	1,350	1,350
3360000 BUILDING MAINTENANCE PARTS	310	0	800	800	800	800	0%	0%	800	800
<b>TOTAL COMMODITIES</b>	<b>10,669</b>	<b>2,034</b>	<b>2,060</b>	<b>2,060</b>	<b>2,130</b>	<b>2,130</b>	<b>3%</b>	<b>0%</b>	<b>2,150</b>	<b>2,150</b>
<b><u>TRANSFERS OUT</u></b>										
9270000 TRANSFER TO EQUIPMENT FUND	0	0	0	0	0	18,675	100%	100%	20,340	20,340
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,675</b>	<b>100%</b>	<b>100%</b>	<b>20,340</b>	<b>20,340</b>
<b>TOTAL 1607 EXPENDITURES</b>	<b>\$29,143</b>	<b>\$21,537</b>	<b>\$22,860</b>	<b>\$22,860</b>	<b>\$23,130</b>	<b>\$41,305</b>	<b>81%</b>	<b>79%</b>	<b>\$43,490</b>	<b>\$43,490</b>



## 10 GENERAL FUND - SPORTS PROGRAMS

10X1608 SPORTS PROGRAMS	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$932	\$725	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
1020000 OVERTIME	1,107	587	1,031	1,031	1,030	1,070	4%	4%	1,118	1,168
1030200 PART-TIME ADULT OFFICIAL/COORDINATORS	19,069	16,912	24,031	24,031	21,934	24,135	0%	10%	24,738	25,357
1030201 PART-TIME YOUTH OFFICIAL/COORDINATORS	43,594	34,633	34,565	34,565	34,565	38,260	11%	11%	39,217	40,197
1140000 FICA - EMPLOYER PORTION	4,950	4,042	4,561	4,561	4,387	4,855	6%	11%	5,074	5,302
1960000 WORKERS' COMPENSATION	2,249	2,411	2,325	2,325	2,473	2,780	20%	12%	2,877	2,978
<b>TOTAL PERSONAL SERVICES</b>	<b>71,901</b>	<b>59,310</b>	<b>66,513</b>	<b>66,513</b>	<b>64,389</b>	<b>71,100</b>	<b>7%</b>	<b>10%</b>	<b>73,024</b>	<b>75,002</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2700102 CONTRACTUAL SPORTS CAMPS INST.	22,345	20,757	26,525	26,525	15,475	19,560	-26%	26%	19,560	19,560
2700550 CONTRACTUAL - FITNESS	54,368	56,335	52,800	52,800	56,700	58,300	10%	3%	59,100	59,900
2900000 CONTRACTUAL - YOUTH SPORTS	3,105	2,053	150	150	150	150	0%	0%	150	150
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>79,818</b>	<b>79,145</b>	<b>79,475</b>	<b>79,475</b>	<b>72,325</b>	<b>78,010</b>	<b>-2%</b>	<b>8%</b>	<b>78,810</b>	<b>79,610</b>
<b><u>COMMODITIES</u></b>										
3460200 LEAGUES - ADULT	4,102	2,886	5,300	5,300	5,300	5,410	2%	2%	5,510	5,570
3460201 LEAGUES - YOUTH	30,122	27,482	29,315	29,315	29,315	31,765	8%	8%	31,030	32,330
<b>TOTAL COMMODITIES</b>	<b>34,224</b>	<b>30,368</b>	<b>34,615</b>	<b>34,615</b>	<b>34,615</b>	<b>37,175</b>	<b>7%</b>	<b>7%</b>	<b>36,540</b>	<b>37,900</b>
<b>TOTAL 1608 EXPENDITURES</b>	<b>\$185,943</b>	<b>\$168,823</b>	<b>\$180,603</b>	<b>\$180,603</b>	<b>\$171,329</b>	<b>\$186,285</b>	<b>3%</b>	<b>9%</b>	<b>\$188,374</b>	<b>\$192,512</b>



## 10 GENERAL FUND - PARK OPERATIONS

10X1610 PARK OPERATIONS	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$343,761	\$359,035	\$377,947	\$377,947	\$381,868	\$444,149	18%	16%	\$461,915	\$480,391
1020000 OVERTIME	15,738	18,152	20,832	18,832	18,830	20,560	-1%	9%	21,485	22,452
1030000 PART-TIME	54,538	59,622	67,430	54,430	54,430	57,620	-15%	6%	59,061	60,537
1040000 SPECIAL PAY	313	314	312	312	312	312	0%	0%	318	325
1140000 FICA - EMPLOYER PORTION	30,616	31,942	36,072	34,924	34,727	39,982	11%	15%	41,781	43,661
1160000 PENSION PLAN	39,978	39,850	43,190	38,663	38,663	45,058	4%	17%	47,311	49,676
1180000 GROUP LIFE INS. PREMIUM	1,155	1,216	1,464	1,464	1,342	1,673	14%	25%	1,706	1,741
1190000 DENTAL HEALTH INSURANCE	4,186	3,751	3,962	3,962	4,098	5,596	41%	37%	5,764	5,937
1200000 EMPLOYEE HEALTH CARE	43,114	40,252	45,674	45,674	43,044	56,463	24%	31%	60,415	65,249
1220000 REIMB-HRA DEDUCTIBLE	2,290	1,467	2,366	2,366	2,366	2,704	14%	14%	2,704	2,704
1960000 WORKERS' COMPENSATION	13,375	14,798	18,288	18,288	19,447	21,861	20%	12%	22,626	23,418
<b>TOTAL PERSONAL SERVICES</b>	<b>549,064</b>	<b>570,399</b>	<b>617,537</b>	<b>596,862</b>	<b>599,127</b>	<b>695,978</b>	<b>13%</b>	<b>16%</b>	<b>725,086</b>	<b>756,091</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	1,650	2,762	4,300	3,300	3,300	3,300	-23%	0%	4,100	4,100
2300000 NATURAL GAS	8,660	10,367	4,500	4,500	8,500	8,670	93%	2%	8,840	9,010
2310000 WATER	24,703	59,811	32,200	32,200	55,000	66,650	107%	21%	68,350	70,100
2320001 ELECTRICITY - POOL/RINK/TENNIS	77,361	74,170	84,200	84,200	82,400	94,870	13%	15%	97,400	100,025
2330000 TELEPHONE	20	579	660	660	810	1,020	55%	26%	1,020	1,020
2340000 SEWER SERVICE CHARGE	20,277	49,081	43,050	43,050	43,050	50,200	17%	17%	51,500	53,825
2350000 MAINT. & REPAIR STRUCTURES	550	1,772	2,600	2,600	2,600	2,800	8%	8%	3,000	3,000
2370000 MAINTENANCE & REPAIR EQUIP.	7,487	2,449	3,770	3,770	3,770	18,875	401%	401%	18,980	19,085
2420000 RENTALS	2,394	1,800	2,000	2,000	2,000	2,000	0%	0%	2,000	2,000
2700000 CONTRACTUAL SERVICES	96,095	80,745	94,800	119,190	121,190	161,400	70%	33%	171,855	176,600
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>239,197</b>	<b>283,536</b>	<b>272,080</b>	<b>295,470</b>	<b>322,620</b>	<b>409,785</b>	<b>51%</b>	<b>27%</b>	<b>427,045</b>	<b>438,765</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIPMENT	94,455	88,645	92,800	89,218	92,800	105,400	14%	14%	114,300	117,200
3160000 CLOTHING & UNIFORMS	5,059	4,292	4,820	4,820	8,220	5,400	12%	-34%	6,160	6,320
3200000 MEDICAL SUPPLIES	38	196	300	300	300	300	0%	0%	300	300
3220000 FOOD & BEVERAGE	1,595	1,378	1,500	1,500	1,600	1,600	7%	0%	1,600	1,600
3360000 BUILDING MAINTENANCE PARTS	4,245	3,802	9,200	9,200	9,200	8,500	-8%	-8%	7,000	7,000
<b>TOTAL COMMODITIES</b>	<b>105,392</b>	<b>98,313</b>	<b>108,620</b>	<b>105,038</b>	<b>112,120</b>	<b>121,200</b>	<b>12%</b>	<b>8%</b>	<b>129,360</b>	<b>132,420</b>
<b>TOTAL EXPENDITURES</b>	<b>893,653</b>	<b>952,248</b>	<b>998,237</b>	<b>997,370</b>	<b>1,033,867</b>	<b>1,226,963</b>	<b>23%</b>	<b>19%</b>	<b>1,281,491</b>	<b>1,327,276</b>
<b>TRANSFERS OUT</b>										
9270000 TRANSFER TO EQUIPMENT FUND	53,734	42,092	64,666	64,666	64,666	138,706	114%	114%	142,627	146,645
<b>TOTAL TRANSFERS OUT</b>	<b>53,734</b>	<b>42,092</b>	<b>64,666</b>	<b>64,666</b>	<b>64,666</b>	<b>138,706</b>	<b>114%</b>	<b>114%</b>	<b>142,627</b>	<b>146,645</b>
<b>TOTAL 1610 EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$947,387</b>	<b>\$994,340</b>	<b>\$1,062,903</b>	<b>\$1,062,036</b>	<b>\$1,098,533</b>	<b>\$1,365,669</b>	<b>28%</b>	<b>24%</b>	<b>\$1,424,118</b>	<b>\$1,473,921</b>



## 10 GENERAL FUND - CENTURY FOUNDATION

10X1503 CLAYTON CENTURY FOUNDATION	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b><u>PERSONAL SERVICES</u></b>										
1010000 FULL-TIME	\$26,304	\$26,828	\$27,610	\$27,610	\$27,762	\$28,526	3%	3%	\$29,667	\$30,854
1020000 OVERTIME	\$0	\$0	\$0	\$0	\$1,200	\$2,000	100%	67%	\$2,090	\$2,184
1030000 PART-TIME	7,130	7,420	13,520	13,520	10,660	15,600	15%	46%	15,990	16,390
1140000 FICA - EMPLOYER PORTION	2,395	2,493	3,146	3,146	3,021	3,529	12%	17%	3,687	3,853
1160000 PENSION PLAN	2,916	2,922	3,114	2,788	2,788	2,894	-7%	4%	3,039	3,191
1180000 GROUP LIFE INS. PREMIUM	78	83	99	99	88	110	11%	25%	112	114
1190000 DENTAL HEALTH INSURANCE	371	321	320	320	347	320	0%	-8%	329	339
1200000 EMPLOYEE HEALTH CARE	4,346	3,867	4,559	4,559	4,559	4,629	2%	2%	4,952	5,349
1220000 REIMB-HRA DEDUCTIBLE	80	105	169	169	169	338	100%	100%	338	338
1960000 WORKERS' COMPENSATION	78	72	86	86	92	104	21%	13%	108	117
<b>TOTAL PERSONAL SERVICES</b>	<b>43,698</b>	<b>44,111</b>	<b>52,623</b>	<b>52,297</b>	<b>50,686</b>	<b>58,050</b>	<b>10%</b>	<b>15%</b>	<b>60,312</b>	<b>62,729</b>
<b><u>CONTRACTUAL SERVICES</u></b>										
2330000 TELEPHONE	200	120	120	120	248	300	150%	21%	300	300
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>200</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>248</b>	<b>300</b>	<b>150%</b>	<b>21%</b>	<b>300</b>	<b>300</b>
<b><u>COMMODITIES</u></b>										
3010000 OFFICE SUPPLIES	656	534	400	400	400	400	0%	0%	400	400
3210000 MEETINGS & RECEPTIONS	122	445	200	200	200	200	0%	0%	200	200
<b>TOTAL COMMODITIES</b>	<b>778</b>	<b>979</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>600</b>	<b>0%</b>	<b>0%</b>	<b>600</b>	<b>600</b>
<b>TOTAL 1503 EXPENDITURES</b>	<b>\$44,676</b>	<b>\$45,210</b>	<b>\$53,343</b>	<b>\$53,017</b>	<b>\$51,534</b>	<b>\$58,950</b>	<b>11%</b>	<b>14%</b>	<b>\$61,212</b>	<b>\$63,629</b>



## NON-DEPARTMENTAL

The Non-Departmental program includes insurance expenditures and has historically included 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.

### Performance Measures (by Fiscal Year):

Measure	2015 Goal	2015 Actual	2016 Goal	2016 Actual	2017 Goal	2018 Goal
Premium per \$100 of insured property	\$0.17	\$0.17	\$0.18	\$0.17	\$0.18	\$0.18
Loss expenditures per property loss incident	< \$750	\$1,973	< \$2,00	\$873	< \$2,000	< \$2,000
Number of general liability claims filed	< 12	15	< 12	20	< 12	< 12
Number of workers' compensation claims filed	< 20	15	< 20	11	< 20	< 20

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

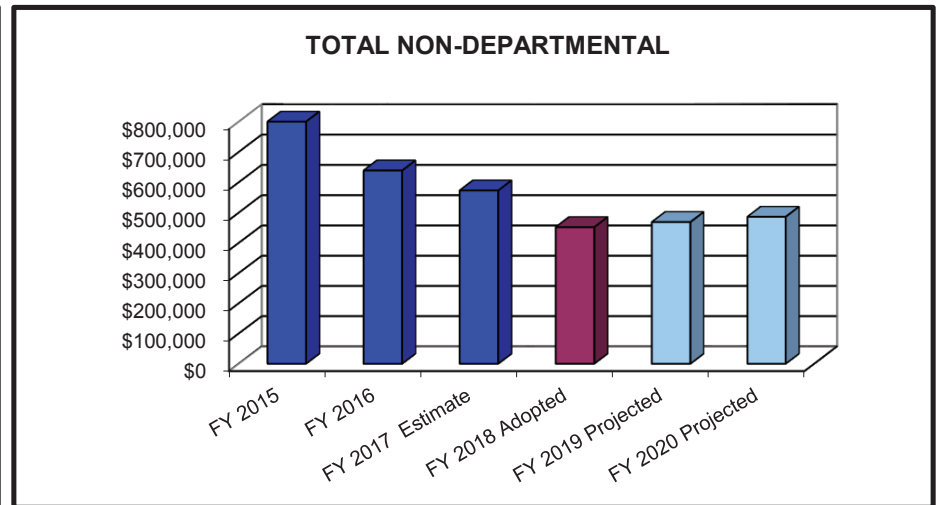
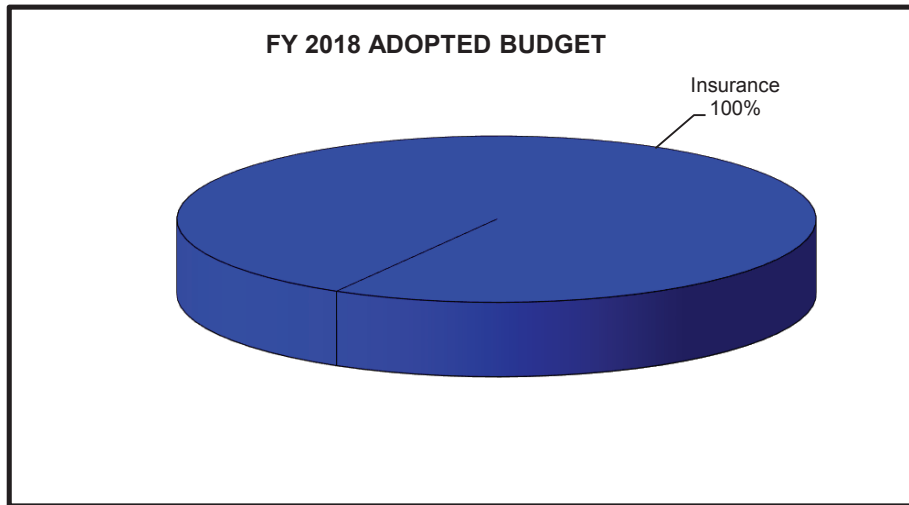
Transfers to	FY 2015 Actual	FY 2016 Actual	FY 2017 Estimate	FY 2018 Adopted	FY 2019 Projected	FY 2020 Projected
2014 S.O. Refunding Bond Fund (2005 A Series)	\$79,482	\$215,675	\$112,193	\$0	\$0	\$0
2005 B Series	312,310	0	0	0	0	0
Interfund Advance*	0	43,726	43,726	43,726	43,726	43,726
Equipment Replacement Fund*	1,422,699	1,345,342	1,351,149	1,820,837	1,851,280	1,851,084
<b>Total Transfers-out</b>	<b>\$1,814,491</b>	<b>\$1,604,743</b>	<b>\$1,507,068</b>	<b>\$1,864,563</b>	<b>\$1,895,006</b>	<b>\$1,894,810</b>

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



## SUMMARY OF EXPENDITURES BY PROGRAM

<b>DEPARTMENT: NON-DEPARTMENTAL</b>						<b>FUND: GENERAL</b>				
<b>PROGRAM: ALL</b>						<b>PROGRAM ACCOUNTS: 1704 &amp; 1900</b>				
NON-DEPARTMENTAL - BY PROGRAM	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
INSURANCE	\$414,617	\$423,102	\$474,527	\$474,527	\$460,765	\$452,011	-5%	-2%	\$468,724	\$486,180
TRANSFERS OUT	391,792	215,675	112,193	112,193	112,193	0	-100%	-100%	0	0
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$806,409</b>	<b>\$638,777</b>	<b>\$586,720</b>	<b>\$586,720</b>	<b>\$572,958</b>	<b>\$452,011</b>	<b>-23%</b>	<b>-21%</b>	<b>\$468,724</b>	<b>\$486,180</b>







## 10 GENERAL FUND - INSURANCE

10X1704 INSURANCE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2200000 FIRE & EXTENDED COVERAGE PREMIUM	\$156,331	\$159,089	\$171,375	\$171,375	\$153,816	\$162,894	-5%	6%	\$171,029	\$179,569
2210000 AUTO & GENERAL LIAB. PREM.	173,746	186,513	203,095	203,095	187,416	194,967	-4%	4%	202,823	210,996
2210010 LIABILITY DEDUCTIBLE	2,269	6,311	6,200	6,200	4,000	6,200	0%	55%	6,200	6,200
2230000 SURETY, FORGERY & BURGLARY BOND PREM.	6,137	7,147	7,152	7,152	7,066	7,147	0%	1%	7,147	7,147
2580000 UNEMPLOYMENT COMP. PREMIUM	6,285	4,411	7,000	7,000	4,200	5,532	-21%	32%	5,532	5,532
2590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	24,513	23,349	24,520	24,520	23,349	24,049	-2%	3%	24,771	25,514
2620000 U.S.T. PREMIUM	657	650	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	17,146	9,991	15,900	15,900	10,327	16,000	1%	55%	16,000	16,000
2760000 AUTO LIABILITY DEDUCTIBLE	1,500	1,746	2,500	2,500	1,500	2,000	-20%	33%	2,000	2,000
2770000 INSURANCE DEDUCTIBLE - PROPERTY	8,715	6,414	13,400	13,400	36,000	10,000	-25%	-72%	10,000	10,000
2780000 INSURANCE DEDUCTIBLE - PUBLIC OFFICIALS	0	0	5,000	5,000	15,000	5,000	0%	100%	5,000	5,000
2800000 EMPLOYEE ASSISTANCE PROGRAM	4,318	4,481	4,660	4,660	4,366	4,497	-3%	3%	4,497	4,497
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>414,617</b>	<b>423,102</b>	<b>474,527</b>	<b>474,527</b>	<b>460,765</b>	<b>452,011</b>	<b>-5%</b>	<b>-2%</b>	<b>468,724</b>	<b>486,180</b>
<b>TOTAL 1704 EXPENDITURES</b>	<b>\$414,617</b>	<b>\$423,102</b>	<b>\$474,527</b>	<b>\$474,527</b>	<b>\$460,765</b>	<b>\$452,011</b>	<b>-5%</b>	<b>-2%</b>	<b>\$468,724</b>	<b>\$486,180</b>



## 10 GENERAL FUND - TRANSFERS OUT

10X1900 TRANSFERS OUT	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>TRANSFERS OUT</b>										
9300000 TRANSFER TO DEBT FUNDS	\$391,792	\$215,675	\$112,193	\$112,193	\$112,193	\$0	-100%	-100%	\$0	\$0
<b>TOTAL TRANSFERS OUT</b>	<b>391,792</b>	<b>215,675</b>	<b>112,193</b>	<b>112,193</b>	<b>112,193</b>	<b>\$0</b>	<b>-100%</b>	<b>-100%</b>	<b>0</b>	<b>0</b>
<b>TOTAL 1900 TRANSFERS OUT</b>	<b>\$391,792</b>	<b>\$215,675</b>	<b>\$112,193</b>	<b>\$112,193</b>	<b>\$112,193</b>	<b>\$0</b>	<b>-100%</b>	<b>-100%</b>	<b>\$0</b>	<b>\$0</b>



## SEWER LATERAL FUND

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

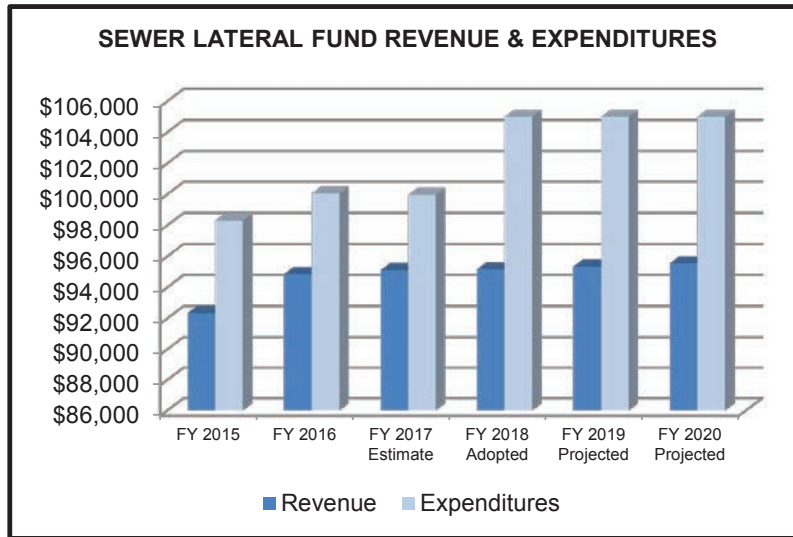
This fund was created to provide funding to residents for all or a portion of the cost of certain repairs of defective sewer lateral lines on all residential properties having six or fewer dwelling units.

<b>Annual Reimbursements to Residents</b>			
	Number	Total Cost	Average Cost
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	34	\$100,061	\$2,943
FY 2017 Estimated	34	\$99,972	\$3,000
FY 2018 Adopted	35	\$105,000	\$3,000
FY 2019 Projected	35	\$105,000	\$3,000
FY 2020 Projected	35	\$105,000	\$3,000



## SEWER LATERAL FUND Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 12	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adpoted FY 2018	Projected FY 2019	Projected FY 2020
Beginning Fund Balance	\$136,790	\$130,823	\$125,624	\$120,759	\$110,927	\$101,277
Revenue	92,353	94,862	95,107	95,168	95,350	95,556
Expenditures	98,320	100,061	99,972	105,000	105,000	105,000
Surplus (Deficit)	(5,967)	(5,199)	(4,865)	(9,832)	(9,650)	(9,444)
Ending Fund Balance	\$130,823	\$125,624	\$120,759	\$110,927	\$101,277	\$91,833
% Fund Balance to Expenditures	133%	126%	121%	106%	96%	87%



This fund accounts for the annual fee paid by Clayton residents for properties with six or fewer dwelling units and for reimbursements to residents for sewer lateral repair costs. The City has reduced the deficit spending by decreasing the maximum amount of reimbursement from \$4,000 to \$3,000 beginning in FY 2015.



## 12 SEWER LATERAL FUND

12R0000 REVENUE	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>REVENUE</b>										
3570000 SEWER LATERAL FEES	\$91,617	\$94,107	\$91,500	\$91,500	\$93,947	\$93,947	3%	0%	\$93,947	\$93,947
7100000 INTEREST INCOME	736	755	560	560	1,160	1,221	118%	5%	1,403	1,609
<b>TOTAL REVENUE</b>	<b>\$92,353</b>	<b>\$94,862</b>	<b>\$92,060</b>	<b>\$92,060</b>	<b>\$95,107</b>	<b>\$95,168</b>	<b>3%</b>	<b>0%</b>	<b>\$95,350</b>	<b>\$95,556</b>

12X0000 EXPENDITURES	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>EXPENDITURES</b>										
2650000 SEWER LATERAL EXPENSES	\$98,320	\$100,061	\$105,000	\$113,000	\$99,972	\$105,000	0%	5%	\$105,000	\$105,000
<b>TOTAL EXPENDITURES</b>	<b>\$98,320</b>	<b>\$100,061</b>	<b>\$105,000</b>	<b>\$113,000</b>	<b>\$99,972</b>	<b>\$105,000</b>	<b>0%</b>	<b>5%</b>	<b>\$105,000</b>	<b>\$105,000</b>

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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

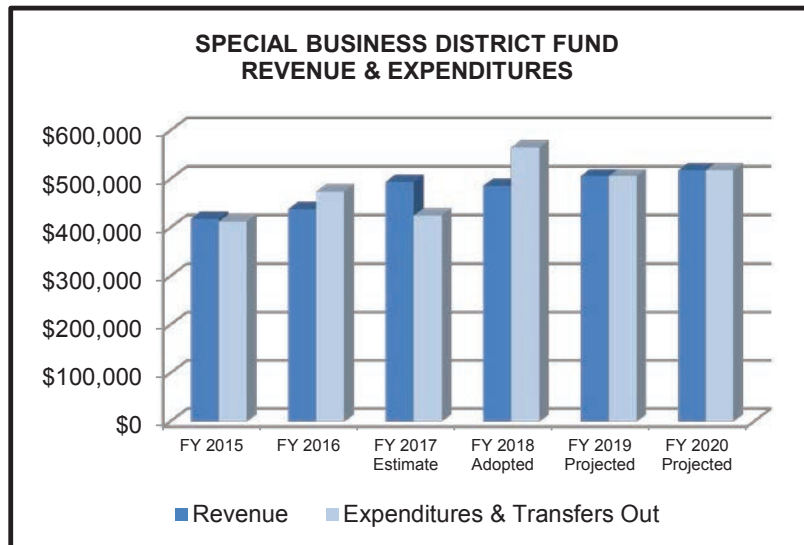
Aldermen, and the City's administration on a strategy and action plan for future business growth, retention and revitalization.

Expenditures related to Economic Development and Events are recorded in the General Fund. Revenue is recorded in the Special Business District Fund, with transfers out to the General Fund supporting these projects.

<b><u>Special Business District Budget</u></b>	<b>Estimated FY 2017</b>	<b>Adopted FY 2018</b>	<b>Projected FY 2019</b>	<b>Projected FY 2020</b>
<b>Revenue</b>				
Property Tax	\$493,159	\$484,072	\$503,667	\$515,570
Interest	\$1,160	\$1,875	\$2,250	\$2,400
<b>Total Revenue</b>	<b>\$494,319</b>	<b>\$485,947</b>	<b>\$505,917</b>	<b>\$517,970</b>
<b>Transfer for Economic Development &amp; Events</b>				
Personnel & Benefits	\$262,120	\$281,163	\$282,550	\$295,962
Travel & Training	\$0	\$10,000	\$0	\$0
Contractual Services	\$8,400	\$0	\$0	\$0
Professional Studies & Services	\$10,000	\$0	\$15,500	\$0
Events	\$80,819	\$182,481	\$137,652	\$150,145
Event Overtime	\$60,113	\$65,110	\$66,715	\$68,363
Advertising	\$0	\$22,250	\$0	\$0
Watering & Insurance	\$3,500	\$3,500	\$3,500	\$3,500
<b>Total Transfer for Economic Development &amp; Events</b>	<b>\$424,952</b>	<b>\$564,504</b>	<b>\$505,917</b>	<b>\$517,970</b>

**SPECIAL BUSINESS DISTRICT FUND**  
**Summary of Revenue and Expenditures**  
**FY 2015 - FY 2020**

Fund 45	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
Beginning Fund Balance	\$165,722	\$171,340	\$135,282	\$204,649	\$126,092	\$126,092
Revenue	418,094	438,136	494,319	485,947	505,917	517,970
Transfers Out	412,476	474,194	424,952	564,504	505,917	517,970
Surplus (Deficit)	5,618	(36,058)	69,367	(78,557)	0	0
Ending Fund Balance	\$171,340	\$135,282	\$204,649	\$126,092	\$126,092	\$126,092
% Fund Balance to Transfers Out	42%	29%	48%	22%	25%	24%



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 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX-CURRENT	\$406,692	\$428,781	\$424,271	\$424,271	\$478,275	\$473,205	12%	-1%	\$501,007	\$511,027
1020000 REAL PROPERTY TAX-DELINQUENT	-4,988	-16,090	-25,032	-25,032	-25,483	-25,000	0%	-2%	-35,000	-35,000
1050000 FINANCIAL INSTITUTION TAX	15,723	24,493	24,738	24,738	40,367	35,867	45%	-11%	37,660	39,543
<b>TOTAL PROPERTY TAX</b>	<b>\$417,427</b>	<b>\$437,184</b>	<b>\$423,977</b>	<b>\$423,977</b>	<b>\$493,159</b>	<b>\$484,072</b>	<b>14%</b>	<b>-2%</b>	<b>503,667</b>	<b>515,570</b>
<b>INVESTMENT INCOME</b>										
7100000 INTEREST ON INVESTMENTS	667	952	975	975	1,160	1,875	92%	62%	2,250	2,400
<b>TOTAL INVESTMENT INCOME</b>	<b>667</b>	<b>952</b>	<b>975</b>	<b>975</b>	<b>1,160</b>	<b>1,875</b>	<b>92%</b>	<b>62%</b>	<b>2,250</b>	<b>2,400</b>
<b>TOTAL REVENUE</b>	<b>\$418,094</b>	<b>\$438,136</b>	<b>\$424,952</b>	<b>\$424,952</b>	<b>\$494,319</b>	<b>\$485,947</b>	<b>14%</b>	<b>-2%</b>	<b>\$505,917</b>	<b>\$517,970</b>

45X0000 EXPENDITURES	FY 2015 ACTUAL	FY 2016 ACTUAL	FY 2017 BUDGET	FY 2017 AMENDED	FY 2017 ESTIMATED	FY 2018 ADOPTED	% 2018 TO 2017 BUDGET	% 2018 TO 2017 EST.	FY 2019 PROJECTED	FY 2020 PROJECTED
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	\$15,000	\$0	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
9270000 TRANSFER TO EQUIPMENT FUND	35,000	0	0	0	0	0	0%	0%	0	0
9290000 TRANSFER TO GENERAL FUND	362,476	474,194	424,952	424,952	424,952	564,504	33%	33%	505,917	517,970
<b>TOTAL TRANSFERS OUT</b>	<b>412,476</b>	<b>474,194</b>	<b>424,952</b>	<b>424,952</b>	<b>424,952</b>	<b>564,504</b>	<b>33%</b>	<b>33%</b>	<b>505,917</b>	<b>517,970</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$412,476</b>	<b>\$474,194</b>	<b>\$424,952</b>	<b>\$424,952</b>	<b>\$424,952</b>	<b>\$564,504</b>	<b>33%</b>	<b>33%</b>	<b>\$505,917</b>	<b>\$517,970</b>

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## EQUIPMENT REPLACEMENT FUND

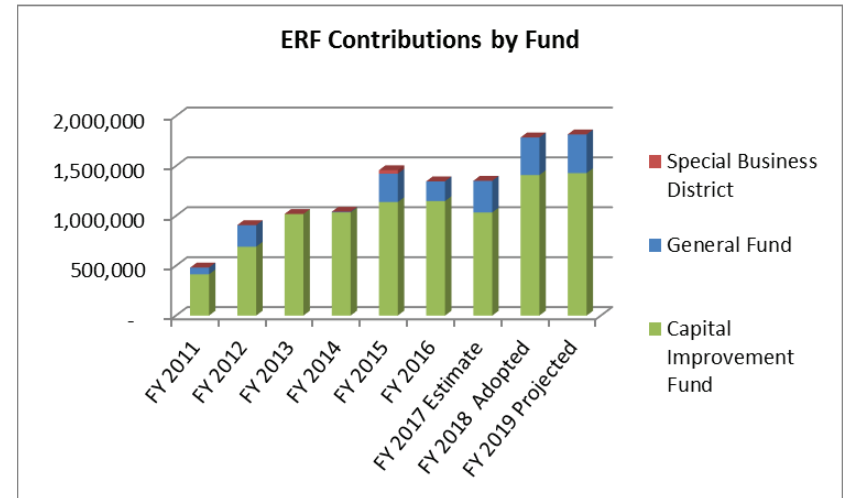
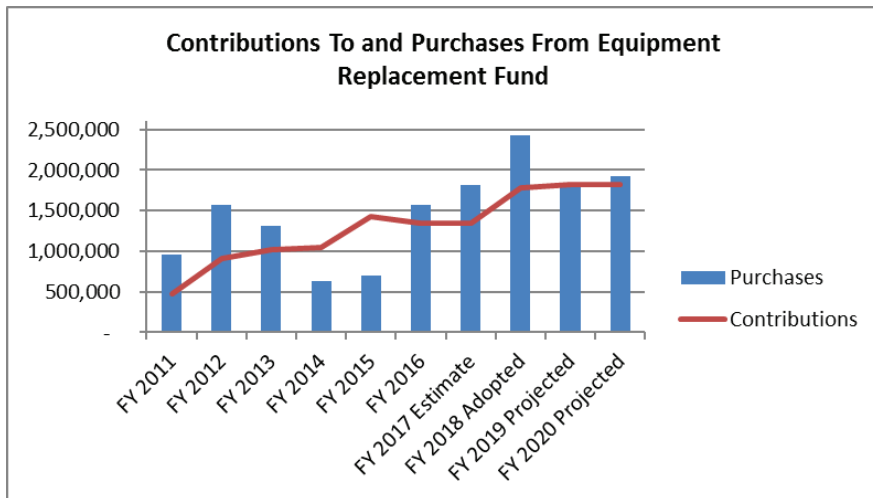
The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account for the systematic replacement of all vehicles, equipment and software, and facility related items, resulting in the lowest possible lifecycle cost and smoothing spending fluctuations. In developing the ERF budget, an assessment is calculated on each item as to its expected useful life and net replacement cost considering inflation. The net replacement cost for each item is divided by its useful life, resulting in an annual amount of expenditure to be budgeted and transferred to the ERF.

By funding the ERF in this manner, the annual investment required for 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 but had previously been purchased directly from the

General Fund. The result of this evaluation was 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. 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.

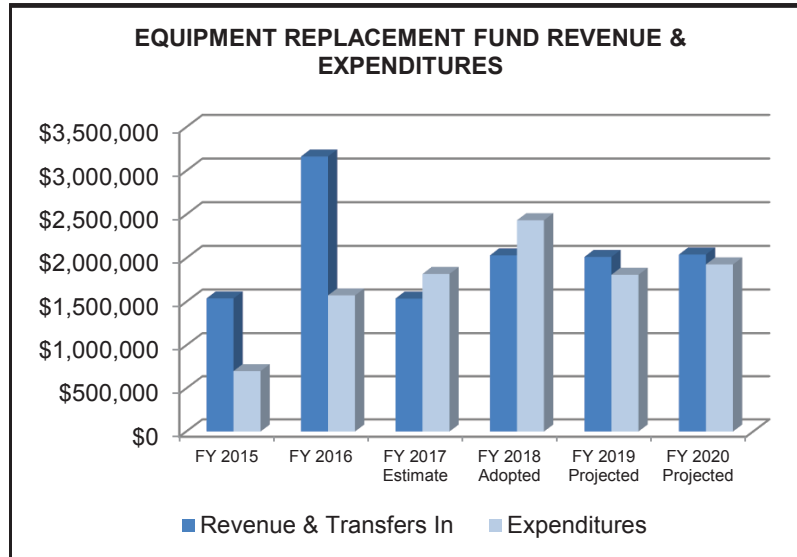
All items included in the Equipment Replacement Fund have a cost in excess of \$5,000 and an expected life of more than two years. The Capital Improvement Fund provides a pass-through contribution into the General Fund for all items meeting a higher definition of a capital asset (cost exceeds \$25,000 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 2015 - FY 2020

Fund 50	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
<b>Beginning Fund Balance</b>	\$2,621,045	\$3,458,924	\$5,049,806	\$4,768,287	\$4,366,118	\$4,570,233
<b>Revenue</b>	80,837	1,818,658	185,995	210,758	162,232	190,496
<b>Transfers In</b>	1,457,699	1,345,342	1,351,149	1,820,837	1,851,280	1,851,081
<b>Revenue &amp; Transfers In</b>	<b>1,538,536</b>	<b>3,164,000</b>	<b>1,537,144</b>	<b>2,031,595</b>	<b>2,013,512</b>	<b>2,041,577</b>
<b>Expenditures</b>	<b>700,657</b>	<b>1,573,118</b>	<b>1,818,663</b>	<b>2,433,764</b>	<b>1,809,397</b>	<b>1,927,802</b>
<b>Surplus (Deficit)</b>	<b>837,879</b>	<b>1,590,882</b>	<b>(281,519)</b>	<b>(402,169)</b>	<b>204,115</b>	<b>113,775</b>
<b>Ending Fund Balance</b>	<b>\$3,458,924</b>	<b>\$5,049,806</b>	<b>\$4,768,287</b>	<b>\$4,366,118</b>	<b>\$4,570,233</b>	<b>\$4,684,008</b>
<b>% Fund Balance to Expenditures</b>	<b>494%</b>	<b>321%</b>	<b>262%</b>	<b>179%</b>	<b>253%</b>	<b>243%</b>



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. After expanding this fund to cover more assets, in 2016 the City applied a portion of proceeds from the sale of land to equal past contributions for those additional assets. The City budgeted and will contribute 100% of the normal contribution in 2018 and plans to continue at this level of contribution in the future.



## 50 EQUIPMENT REPLACEMENT FUND

50R0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EQUIPMENT REPLACEMENT REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
3580002 OTHER GRANTS AND DONATIONS	\$1,685	\$19,298	\$0	\$26,400	\$0	\$0	0%	0%	\$0	\$0
7030000 GAIN/LOSS ON SALE OF ASSETS	64,108	1,776,422	129,842	139,842	138,280	160,538	24%	16%	104,556	124,315
7070000 MISCELLANEOUS REVENUE	0	1,200	0	0	0	0	0%	0%	0	0
7100000 INTEREST INCOME	15,044	21,738	37,806	37,806	47,715	50,220	33%	5%	57,676	66,181
<b>TOTAL REVENUE</b>	<b>80,837</b>	<b>1,818,658</b>	<b>167,648</b>	<b>204,048</b>	<b>185,995</b>	<b>210,758</b>	<b>26%</b>	<b>13%</b>	<b>162,232</b>	<b>190,496</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	1,422,699	1,345,342	1,351,149	1,351,149	1,351,149	1,820,837	35%	35%	1,851,280	1,851,081
9590000 TRANSFER FROM SPECIAL BUS. DISTRICT	35,000	0	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>1,457,699</b>	<b>1,345,342</b>	<b>1,351,149</b>	<b>1,351,149</b>	<b>1,351,149</b>	<b>1,820,837</b>	<b>35%</b>	<b>35%</b>	<b>1,851,280</b>	<b>1,851,081</b>
<b>TOTAL ERF REVENUE &amp; TRANSFERS IN</b>	<b>\$1,538,536</b>	<b>\$3,164,000</b>	<b>\$1,518,797</b>	<b>\$1,555,197</b>	<b>\$1,537,144</b>	<b>\$2,031,595</b>	<b>34%</b>	<b>32%</b>	<b>\$2,013,512</b>	<b>\$2,041,577</b>



## 50 EQUIPMENT REPLACEMENT FUND

50X0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EQUIPMENT REPLACEMENT EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>ROLLING STOCK</b>										
5040200 ROLLING STOCK-PKG. CONTROL	\$0	\$0	\$0	\$70,660	\$0	\$0	0%	0%	\$35,894	\$36,612
5041008 ROLLING STOCK-PLAN.& DEVELOP.	0	0	0	0	0	0	0%	0%	0	47,754
5041102 ROLLING STOCK-IT	0	0	6,120	6,120	0	0	-100%	0%	0	0
5041200 ROLLING STOCK-POLICE	131,897	129,640	100,592	100,592	100,592	184,277	83%	83%	116,574	94,291
5041300 ROLLING STOCK-FIRE	242,312	780,847	51,918	51,918	49,600	52,938	2%	7%	278,853	86,519
5041401 ROLLING STOCK-P.W.ENGINEERING	23,512	0	0	0	0	54,060	100%	100%	0	28,143
5041403 ROLLING STOCK-P.W. STREETS	163,364	165,391	621,986	621,986	512,105	584,297	-6%	14%	243,452	337,997
5041404 ROLLING STOCK-P.W. BUILDING MAINT.	0	0	38,199	38,199	33,250	0	-100%	-100%	0	0
5041405 ROLLING STOCK-P.W. FLEET	0	24,752	0	0	0	34,680	100%	100%	0	0
5041610 ROLLING STOCK-PARKS&REC./MAINT.	15,377	68,003	91,090	91,090	94,900	30,090	-67%	-68%	178,949	37,832
5061200 EQUIPMENT-POLICE	0	0	0	0	0	10,155	100%	100%	0	8,612
5061201 EQUIPMENT-PARKING CONTROL	0	0	0	0	0	0	0%	0%	18,500	0
5061300 EQUIPMENT-FIRE	0	45,977	156,542	156,542	156,542	106,461	-32%	-32%	0	173,620
5061403 EQUIPMENT-P.W. STREETS	0	14,752	23,304	23,304	23,305	55,926	140%	140%	30,741	12,145
5061405 EQUIPMENT-P.W. FLEET	0	13,159	33,916	33,916	19,000	0	-100%	-100%	12,136	0
5061406 EQUIPMENT-P.W. PARKING OP. MTCE.	0	58,395	28,695	55,095	0	0	-100%	0%	5,953	20,015
5061409 EQUIPMENT-P.W. STREET LIGHTING	0	0	0	0	154,800	78,948	100%	-49%	334,905	205,344
5061610 EQUIPMENT-PARKS&REC./MAINT.	0	0	0	0	0	15,339	100%	100%	12,480	57,167
5081300 FACILITIES EQUIPMENT-FIRE	0	0	170,635	170,635	170,635	0	-100%	-100%	0	0
5081404 FACILITIES EQUIPMENT-BUILDING MAINT.	0	0	47,000	47,000	57,570	39,600	-16%	-31%	14,572	124,869
5081603 FACILITIES EQUIPMENT-AQUATIC CTR	0	13,300	20,000	20,000	99,492	70,955	255%	-29%	0	310,942
5081604 FACILITIES EQUIPMENT-ICE RINK	0	0	0	0	13,378	0	0%	-100%	0	0
5081607 FACILITIES-TENNIS CENTER	0	0	0	0	0	80,000	100%	100%	0	0
5081610 FACILITIES EQUIPMENT-P&R MAINT.	0	7,994	0	0	31,621	126,306	100%	299%	9,451	100,000
8071300 DEBT PAYMENT	111,434	103,018	103,018	103,018	103,018	103,018	0%	0%	103,018	103,018
<b>TOTAL ROLLING STOCK</b>	<b>687,896</b>	<b>1,425,228</b>	<b>1,493,015</b>	<b>1,590,075</b>	<b>1,619,808</b>	<b>1,627,050</b>	<b>9%</b>	<b>0%</b>	<b>1,395,478</b>	<b>1,784,880</b>
<b>INFORMATION TECHNOLOGY</b>										
2700000 CONTRACTUAL SERVICES	6,800	115,040	206,683	233,333	143,292	140,676	-32%	-2%	0	10,000
5030000 FURNITURE & EQUIPMENT	5,961	13,552	34,500	34,500	38,871	442,802	1183%	1039%	413,919	132,922
5200000 COMPUTER SOFTWARE	0	19,298	200,594	208,064	16,692	223,236	11%	1237%	0	0
<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>12,761</b>	<b>147,890</b>	<b>441,777</b>	<b>475,897</b>	<b>198,855</b>	<b>806,714</b>	<b>83%</b>	<b>306%</b>	<b>413,919</b>	<b>142,922</b>
<b>TOTAL ERF EXPENDITURES</b>	<b>\$700,657</b>	<b>\$1,573,118</b>	<b>\$1,934,792</b>	<b>\$2,065,972</b>	<b>\$1,818,663</b>	<b>\$2,433,764</b>	<b>26%</b>	<b>34%</b>	<b>\$1,809,397</b>	<b>\$1,927,802</b>



## Equipment Schedule Fiscal Years 2018-2020

Department	2018 Adopted	2019 Projected	2020 Projected
<b>Police &amp; Parking Control</b>			
Vehicles	\$184,277	\$152,468	\$130,903
Equipment & Systems	\$139,155	\$89,332	\$25,130
	<b>\$323,432</b>	<b>\$241,800</b>	<b>\$156,033</b>
<b>Fire Department</b>			
Vehicles	\$52,938	\$278,853	\$86,519
Equipment & Systems	\$133,081	\$26,498	\$179,126
	<b>\$186,019</b>	<b>\$305,351</b>	<b>\$265,645</b>
<b>Parks &amp; Recreation</b>			
Vehicles	\$30,090	\$178,949	\$37,832
Equipment & Systems	\$15,339	\$12,480	\$57,167
Facilities	\$277,261	\$9,451	\$410,942
	<b>\$322,690</b>	<b>\$200,880</b>	<b>\$505,941</b>
<b>Public Works</b>			
Vehicles	\$673,037	\$243,454	\$366,138
Equipment & Systems	\$249,683	\$383,728	\$242,712
Facilities	\$39,600	\$14,572	\$124,869
	<b>\$962,320</b>	<b>\$641,754</b>	<b>\$733,719</b>
<b>Planning and Development</b>			
Vehicles	\$0	\$0	\$47,754
	<b>\$0</b>	<b>\$0</b>	<b>\$47,754</b>
<b>Administrative Services</b>			
Equipment & Systems	\$536,285	\$316,589	\$115,690
	<b>\$536,285</b>	<b>\$316,589</b>	<b>\$115,690</b>
<b>Grand Total</b>	<b>\$2,330,746</b>	<b>\$1,706,374</b>	<b>\$1,824,782</b>

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## CAPITAL IMPROVEMENT FUND

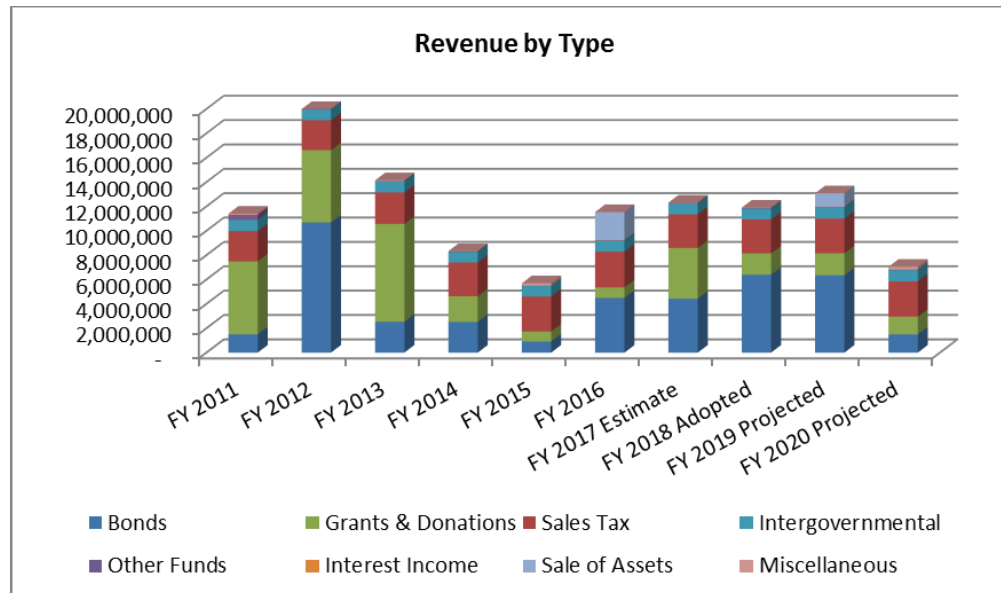
The Capital Improvement Fund earmarks funds for specific capital improvement and infrastructure needs. The major revenue sources for this fund are a one-half cent sales tax for capital improvements passed by voter approval in 1995 and a one-half cent sales tax for parks and storm water improvements that 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, donations and transfers-in from bond 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.

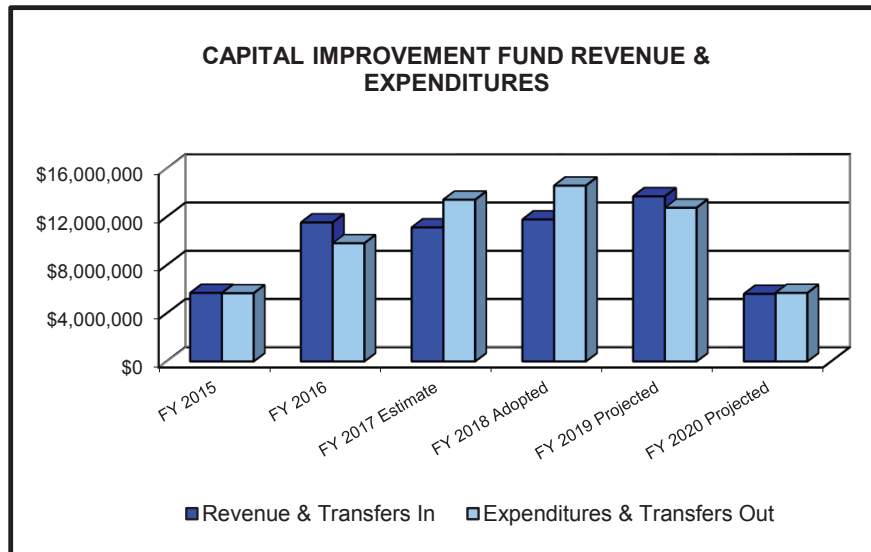
The graph below illustrates changes in the composition of Capital Improvement Fund revenue and funding over the last few years and future planning years.





## CAPITAL IMPROVEMENT FUND Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 60	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
<b>Beginning Fund Balance</b>	<b>\$3,504,733</b>	<b>\$3,534,399</b>	<b>\$5,254,490</b>	<b>\$2,962,833</b>	<b>\$166,320</b>	<b>\$1,112,145</b>
Revenue	4,768,301	6,996,399	7,843,584	10,239,972	12,841,829	5,581,271
Transfers In	926,268	4,541,954	3,283,054	1,549,684	860,668	33,575
<b>Revenue &amp; Transfers In</b>	<b>5,694,569</b>	<b>11,538,353</b>	<b>11,126,638</b>	<b>11,789,656</b>	<b>13,702,497</b>	<b>5,614,846</b>
Expenditures	2,337,849	6,608,795	9,945,192	11,042,708	10,152,328	3,617,476
Transfers Out	3,327,054	3,209,467	3,473,103	3,543,461	2,604,344	2,078,031
<b>Expenditures &amp; Transfers Out</b>	<b>5,664,903</b>	<b>9,818,262</b>	<b>13,418,295</b>	<b>14,586,169</b>	<b>12,756,672</b>	<b>5,695,507</b>
<b>Surplus (Deficit)</b>	<b>29,666</b>	<b>1,720,091</b>	<b>(2,291,657)</b>	<b>(2,796,513)</b>	<b>945,825</b>	<b>(80,661)</b>
<b>Ending Fund Balance</b>	<b>\$3,534,399</b>	<b>\$5,254,490</b>	<b>\$2,962,833</b>	<b>\$166,320</b>	<b>\$1,112,145</b>	<b>\$1,031,484</b>
<b>% Fund Balance to Expenditures</b>	<b>151%</b>	<b>80%</b>	<b>30%</b>	<b>2%</b>	<b>11%</b>	<b>29%</b>



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 city foundation. The FY 2018 through FY 2020 capital plan is funded through a combination of ongoing revenue, grants, donations, the 2014 General Obligation bonds, and a future planned bond issue.

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 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
CAPITAL IMPROVEMENT REVENUE		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>											
1060000	RAILROAD & OTHER UTILITIES	\$2,938	\$3,208	\$3,000	\$3,000	\$3,000	\$3,000	0%	0%	\$3,000	\$3,000
3500001	CAPITAL IMPROVEMENT SALES TAX	1,321,725	1,344,658	1,390,108	1,390,108	1,266,913	1,279,582	-8%	1%	1,305,174	1,331,277
3500070	PARKS & STORM WATER SALES TAX	1,554,970	1,581,950	1,635,418	1,635,418	1,490,486	1,505,391	-8%	1%	1,535,499	1,566,209
3550000	ST. LOUIS COUNTY ROAD & BRIDGE TAX	853,654	886,065	848,400	848,400	883,945	892,784	5%	1%	901,712	910,729
3580000	FEDERAL GRANT	489,679	22,899	22,500	22,500	22,500	536,013	2282%	2282%	971,210	22,500
3580001	STATE AND LOCAL GRANT	0	382,000	420,000	420,000	100,000	740,000	76%	640%	420,000	0
3580002	OTHER GRANTS AND DONATIONS	332,897	458,788	3,492,396	4,177,396	4,042,396	471,396	-87%	-88%	421,396	0
7070000	MISC. REVENUE	157,536	16,590	0	0	0	0	0%	0%	0	204,640
7100000	INTEREST INCOME	28,011	30,426	33,260	33,260	27,544	28,506	-14%	3%	32,038	36,116
7200000	USE OF BOND PROCEEDS	0	0	0	0	0	4,776,500	100%	100%	6,145,000	1,500,000
7480000	PROCEEDS FROM SALE OF ASSETS	0	2,255,783	0	0	0	0	0%	0%	1,100,000	0
9500000	ELLENWOOD N.I.D.	26,891	14,032	7,602	7,602	6,800	6,800	-11%	0%	6,800	6,800
<b>TOTAL REVENUE</b>		<b>4,768,301</b>	<b>6,996,399</b>	<b>7,852,684</b>	<b>8,537,684</b>	<b>7,843,584</b>	<b>10,239,972</b>	<b>30%</b>	<b>31%</b>	<b>12,841,829</b>	<b>5,581,271</b>
<b>TRANSFERS IN</b>											
9250000	TRANSFERS FROM SPECIAL BUS. DISTRICT	15,000	0	0	0	0	0	0%	0%	0	0
9260000	TRANSFER IN FOR INTERFUND ADVANCE	0	43,726	43,726	43,726	43,726	43,726	0%	0%	43,726	33,575
9290000	TRANSFER FROM FUND 59	206,959	507,450	0	0	0	0	0%	0%	0	0
9330000	TRANSFERS FROM BOND-STREETS	704,309	3,990,778	4,405,000	3,571,000	3,239,328	1,505,958	0%	0%	801,942	0
9340000	TRANSFER FROM 2014 S/O REFUNDING BOND	0	0	0	0	0	0	0%	0%	15,000	0
<b>TOTAL TRANSFERS IN</b>		<b>926,268</b>	<b>4,541,954</b>	<b>4,448,726</b>	<b>3,614,726</b>	<b>3,283,054</b>	<b>1,549,684</b>	<b>-65%</b>	<b>-53%</b>	<b>860,668</b>	<b>33,575</b>
<b>TOTAL CAPITAL IMPROVEMENT REVENUE &amp; TRANSFERS IN</b>		<b>\$5,694,569</b>	<b>\$11,538,353</b>	<b>\$12,301,410</b>	<b>\$12,152,410</b>	<b>\$11,126,638</b>	<b>\$11,789,656</b>	<b>-4%</b>	<b>6%</b>	<b>\$13,702,497</b>	<b>\$5,614,846</b>



## 60 CAPITAL IMPROVEMENT FUND

60X0100, 60X0300, 60X1600		FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
CAPITAL IMPROVEMENT EXPENDITURES		ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b><u>PUBLIC WORKS PROJECTS</u></b>											
6050000	CURB & SIDEWALKS	77,687	96,043	77,500	77,500	77,500	158,500	105%	105%	122,500	122,500
6110000	TRAFFIC SIGNAL/SIGNAGE IMPROVEMENTS	44,941	79,207	285,714	490,014	457,134	0	-100%	-100%	0	0
6140000	STREETSCAPE IMPROVEMENTS	306,232	4,744	0	0	0	50,000	100%	100%	0	0
6150000	STREET RESURFACING	404,008	70,274	61,000	7,200	0	150,000	146%	100%	25,000	1,910,000
6250000	FACILITY IMPROVEMENTS	434,454	117,494	540,000	1,193,800	1,175,844	4,447,500	724%	278%	885,000	0
6260000	MICROSURFACING	0	0	0	0	0	40,000	100%	100%	393,403	60,000
6130000	ALLEY IMPROVEMENTS - 2014 BONDS	479,942	563,123	0	0	18,576	0	0%	-100%	0	0
6150000	STREET RESURFACING - 2014 BONDS	211,689	3,615,982	4,405,000	3,536,000	3,185,752	1,869,471	-58%	-41%	1,875,652	-1,185,000
8090000	INTEREST EXPENSE	0	845	2,239	2,239	2,239	1,237	-45%	-45%	773	336
<b>TOTAL PUBLIC WORKS PROJECTS</b>		<b>1,958,953</b>	<b>4,547,712</b>	<b>5,371,453</b>	<b>5,341,753</b>	<b>4,952,045</b>	<b>6,716,708</b>	<b>25%</b>	<b>36%</b>	<b>3,302,328</b>	<b>907,836</b>
<b><u>PARKS &amp; RECREATION PROJECTS</u></b>											
6010000	CONTRIBUTION TO CENTER OF CLAYTON	0	100,000	100,000	100,000	100,000	150,000	50%	50%	150,000	150,000
6020000	SHAW PARK TENNIS CENTER	11,897	0	0	0	0	0	0%	0%	0	0
6440000	TAYLOR PARK	0	409,705	0	9,300	9,274	0	0%	-100%	0	0
6450000	ICE RINK	58,680	48,054	500,000	500,000	500,000	2,320,000	364%	364%	4,180,000	0
6470000	DEMUN PARK	0	0	300,000	0	0	300,000	0%	100%	0	0
6530000	SHAW PARK	175,357	376,646	3,906,022	4,206,022	4,063,653	600,000	-85%	-85%	400,000	0
6540000	OAK KNOLL PARK	5,042	435,707	270,000	35,600	35,600	636,000	136%	1687%	0	0
6560001	SHAW PARK AQUATIC CENTER	110,765	0	0	75,000	75,000	0	0%	-100%	0	0
6570000	BALLFIELDS	0	0	0	200,000	200,000	320,000	100%	60%	0	0
6600000	HANLEY HOUSE	17,155	690,971	0	9,300	9,620	0	0%	-100%	0	0
6790000	CENTER OF CLAYTON IMPROVEMENTS	0	0	0	0	0	0	0%	0%	1,500,000	1,500,000
9000000	DEBT SERVICE	0	0	0	0	0	0	0%	0%	620,000	1,059,640
<b>TOTAL PARKS &amp; RECREATION PROJECTS</b>		<b>378,896</b>	<b>2,061,083</b>	<b>5,076,022</b>	<b>5,135,222</b>	<b>4,993,147</b>	<b>4,326,000</b>	<b>-15%</b>	<b>-13%</b>	<b>6,850,000</b>	<b>2,709,640</b>
<b>TOTAL EXPENDITURES</b>		<b>2,337,849</b>	<b>6,608,795</b>	<b>10,447,475</b>	<b>10,476,975</b>	<b>9,945,192</b>	<b>11,042,708</b>	<b>6%</b>	<b>11%</b>	<b>10,152,328</b>	<b>3,617,476</b>
<b><u>TRANSFERS OUT</u></b>											
9200000	TRANSFER TO GENERAL FUND FOR EQUIP.	1,138,508	1,147,932	1,033,685	1,033,685	1,033,685	1,408,998	36%	36%	1,428,389	1,423,331
9250000	TRANSFER TO 2011 BOND ISSUE	653,062	658,035	654,913	654,913	656,413	652,863	0%	-1%	654,163	654,700
9330000	TRANSFER TO 2014 REFUNDING BONDS	1,535,484	1,403,500	1,635,090	1,635,090	1,783,005	1,481,600	-9%	-17%	521,792	0
<b>TOTAL TRANSFERS OUT</b>		<b>3,327,054</b>	<b>3,209,467</b>	<b>3,323,688</b>	<b>3,323,688</b>	<b>3,473,103</b>	<b>3,543,461</b>	<b>7%</b>	<b>2%</b>	<b>2,604,344</b>	<b>2,078,031</b>
<b>TOTAL CAPITAL IMPROVEMENT EXPENDITURES &amp; TRANSFERS OUT</b>		<b>\$5,664,903</b>	<b>\$9,818,262</b>	<b>\$13,771,163</b>	<b>\$13,800,663</b>	<b>\$13,418,295</b>	<b>\$14,586,169</b>	<b>6%</b>	<b>9%</b>	<b>\$12,756,672</b>	<b>\$5,695,507</b>



## 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; transfers from debt service funds; and the sale of land in 2016 and 2019 fiscal years.

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 ranking summary.

Staff from each department submitting projects for consideration in the Capital Projects Program score their own projects, and a subcommittee reviewed these scores to assure consistency in ranking. Then a CIP Committee made up of the Department Directors and other staff involved in capital projects 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 a final recommendation to the Mayor and Board of Aldermen for ultimate 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 was expanded from three years to five years beginning in FY 2017 to ensure resources are available for future project funding.

### OVERVIEW OF THE FISCAL YEAR 2018 CAPITAL IMPROVEMENTS PLAN

The FY 2018 Capital Improvements Plan totals \$10,591,471 this year, which is a 14% increase from the prior year's budget. Expenditures in the Capital Improvements Fund in FY18 total \$11,042,708 and include new projects, the completion of projects already underway, and \$150,000 used for the annual contribution to the Center of Clayton. Transfers-out include \$2,134,463 for debt service and \$1,408,998 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 Parks and Storm Water Sales Tax will support the debt service for future bonds that will fund two projects in the plan. These are the year-round multi-use facility with ice rink and the City's share of renovations to the Center of Clayton recreation facility. The

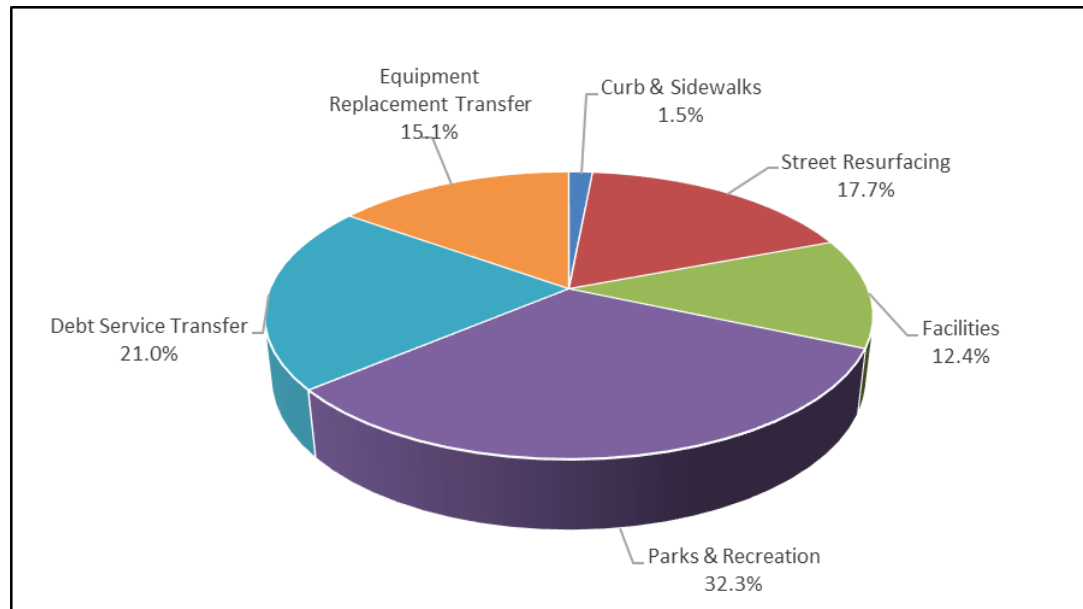
City will also be providing funding options for the Brentwood building build out providing space for City Hall employees and the tenant renovation at the City Hall site. The cost of these renovations will ultimately be paid back through lease revenue.

The largest projects included in the five-year capital plan are the year-round multi-use recreational facility; the Brentwood Building

build out; the City's share of renovations at the Center of Clayton; and the Central Business District Street Resurfacing project.

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 Improvement Plan



## **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 2018 Capital Improvement Fund (CIF) Budget incorporates project pages for projects with a significant portion of their expenditure activity occurring in FY 2018 through FY 2022.

## **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 2018 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 2018 adopted, and two future years of planned revenue and expenditures.

Capital Improvement Project List – This list includes all projects scheduled 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.

Impact of Capital Investments on Operating Budget – This list summarizes the annual operating and maintenance costs that will be 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.



# 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

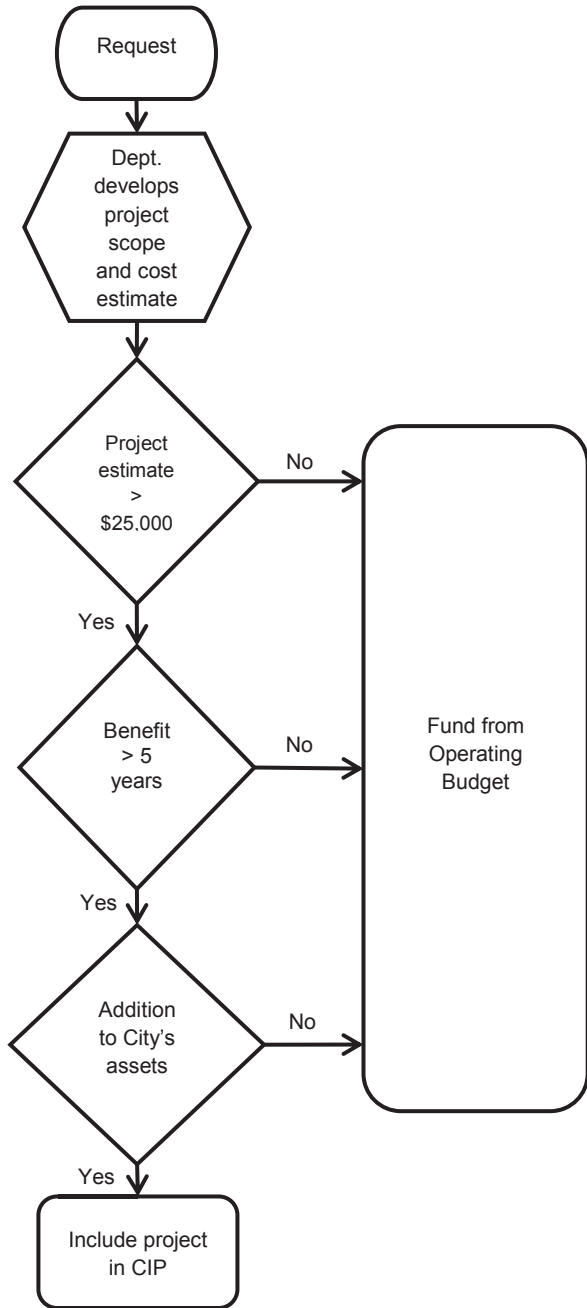
Project schedules will be developed based on the available funding and project ranking. The schedules will determine where each project fits in the 5-year plan. This will be based on the priority of the project, funding availability and how it correlates with other projects included in and out of the 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total	
1 Brentwood Boulevard Resurfacing	Active	\$138,178	\$1,580,244	-	-	-	-	\$1,718,422	-
2 Community Development Block Grant Sidewalks	Active	22,500	22,500	22,500	22,500	22,500	22,500	135,000	-
3 Maryland Avenue Resurfacing	Active	75,000	139,227	1,750,652	-	-	-	1,964,879	-
4 Shaw Park Fields #5 & #6	Active	206,800	320,000	-	-	-	-	526,800	106,800
5 Oak Knoll Retaining Wall & Parking Lot Improvements	Active	88,399	636,000	-	-	-	-	724,399	724,399
6 N Central Parking Lot Purchase	Contract	-	900,000	-	-	-	-	900,000	900,000
7 #2 Oak Knoll Park Roof	Contract	-	-	-	-	600,000	-	600,000	600,000
8 Year Round Multi-Use Facility (Ice Rink)	Bonds	500,000	2,320,000	4,180,000	-	-	-	7,000,000	500,000
9 Center of Clayton Renovations	Bonds	-	-	1,500,000	1,500,000	-	-	3,000,000	-
10 Century Garden	100% Funded	-	-	200,000	-	-	-	200,000	-
11 DeMun Park Playground Replacement	50% Funded	-	300,000	-	-	-	-	300,000	150,000
12 Center of Clayton Parking Lot Expansion	50% Funded	-	600,000	-	-	-	-	600,000	300,000
13 Central Business District Street Resurfacing	70	-	-	150,000	725,000	1,910,000	-	2,785,000	1,352,140
14 Microsurfacing of Claverach/Wydown	70	-	-	-	60,000	587,592	-	647,592	349,132
15 ADA Transition Plan Implementation	67	-	100,000	100,000	100,000	100,000	100,000	500,000	500,000
16 Microsurfacing of Davis Place/Hunter/S. Gay/Shaw Park Drive	66	-	40,000	393,403	-	-	-	433,403	433,403
17 Shaw Park Lighting System Upgrades	53	-	-	-	-	450,000	350,000	800,000	380,000
18 Brentwood Building - Roof & Gutter Repairs	48	-	671,000	-	-	-	-	671,000	671,000
19 Demun Sidewalks	45	-	36,000	-	-	-	-	36,000	36,000
20 Public Space Cameras - System Design	42	-	50,000	-	-	-	-	50,000	50,000
21 Brentwood Building Build Out and Occupancy	31	390,000	2,800,000	-	-	-	-	3,190,000	390,000
22 City Hall - Tenant/Fire Dept Renovation	29	-	76,500	885,000	-	-	-	961,500	-
<b>Total</b>		<b>\$1,420,877</b>	<b>\$10,591,471</b>	<b>\$9,181,555</b>	<b>\$2,407,500</b>	<b>\$3,670,092</b>	<b>\$472,500</b>	<b>\$27,743,995</b>	<b>\$7,442,874</b>

This list of capital projects includes new projects budgeted in FY 2018 through FY 2022. It does not include projects that were near completion in FY 2017 and may have remaining expenditures in FY 2018 and beyond.

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.



**Project: Brentwood Boulevard Resurfacing**

**Budget: \$1,718,422**

**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 and design is underway.

**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 microsurfaced in 2009, and the surface is showing signs of wear.

**Financial Implications:** Maintenance of the 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants		\$513,513					\$513,513
State & Local Grants							
2014 Bonds	\$138,178	\$1,066,731					\$1,204,909
City Funding							
<b>Total</b>	<b>\$138,178</b>	<b>\$1,580,244</b>					<b>\$1,718,422</b>



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



**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000
State & Local Grants							
Bonds							
City Funding							
<b>Total</b>	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000



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



**Project: Maryland Avenue Resurfacing**

**Budget: \$1,964,879**

**Status: Active**

**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 awarded partial funding through a federal grant and the East-West Gateway Council of Governments has included the project in the Transportation Improvement Program, with construction slated for 2019.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants			\$948,710				\$948,710
State & Local Grants							
2014 Bonds	\$75,000	\$139,227	\$801,942				\$1,016,169
City Funding							
<b>Total</b>	<b>\$75,000</b>	<b>\$139,227</b>	<b>\$1,750,652</b>				<b>\$1,964,879</b>



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





**Project: Shaw Park Fields #5 and #6 Renovation**

**Budget: \$526,800**

**Status: Active**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006530000

**Project Description:** This project consists of 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 is required now 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>State &amp; Local Grants</b>	\$100,000	\$320,000					\$420,000
<b>Bonds</b>							
<b>City Funding</b>	\$106,800						\$106,800
<b>Total</b>	\$206,800	\$320,000					\$526,800



**Project Location:** Shaw Park  
2016.PK.1610.602



**Project:** Oak Knoll Retaining Wall Removal & Parking Lot

**Budget:** \$724,399

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
Other Grants & Donations							
Bonds							
City Funding	\$88,399	\$636,000					\$724,399
<b>Total</b>	<b>\$88,399</b>	<b>\$636,000</b>					<b>\$724,399</b>



**Project Location:** Oak Knoll Park  
2018.PK.1610.502



**Project: North Central Parking Lot Purchase**

**Budget: \$900,000**  
**Contractually Required**

**Project Department:** Public Works

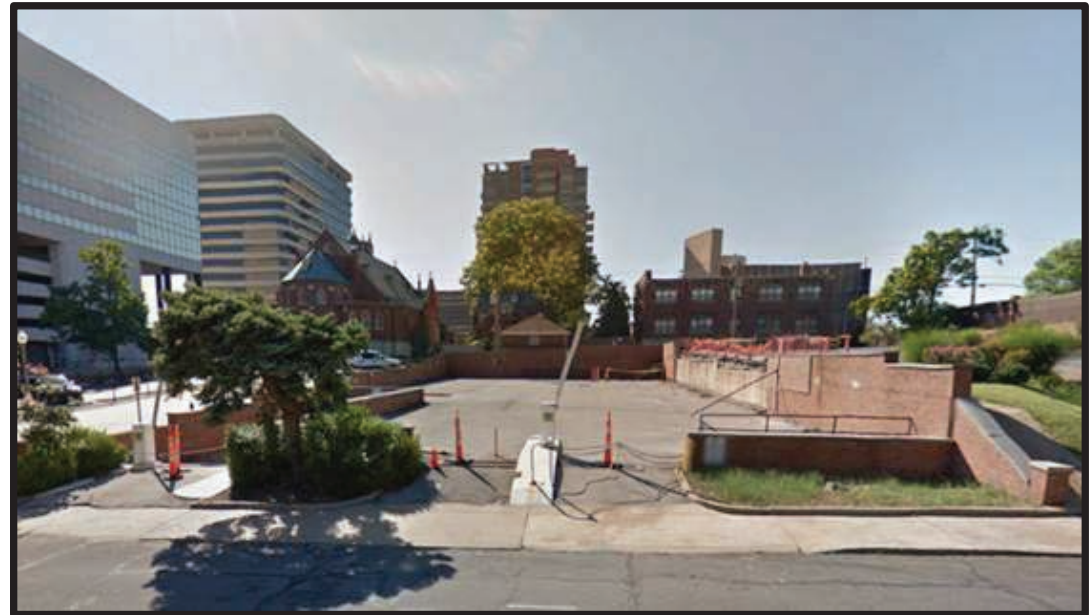
**Account Number:** 60X01006250000

**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 and revenues from the leaseback agreement are expected to be \$27,000 annually.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding		\$900,000					\$900,000
<b>Total</b>		\$900,000					\$900,000



**Project Location:** 115 N Central



**Project: #2 Oak Knoll Park Roof**

**Budget: \$600,000**

**Contractually Required**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006540000

**Project Description:** This project is the replacement of the slate roof at #2 Oak Knoll Park.

**Project Justification:** The life of this roof is nearing the end. Per the agreement with the St. Louis Community Foundation, it will be the responsibility of the City when it is time for replacement.

**Financial Implications:** Completion of this project is expected to reduce leaks and ongoing maintenance associated with the current roof.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding					\$600,000		\$600,000
<b>Total</b>					\$600,000		\$600,000



**Project Location: #2 Oak Knoll Park**



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

**Budget: \$7,000,000**

**\$5,660,000 Bond Funded**

**Project Department:** Parks & Recreation

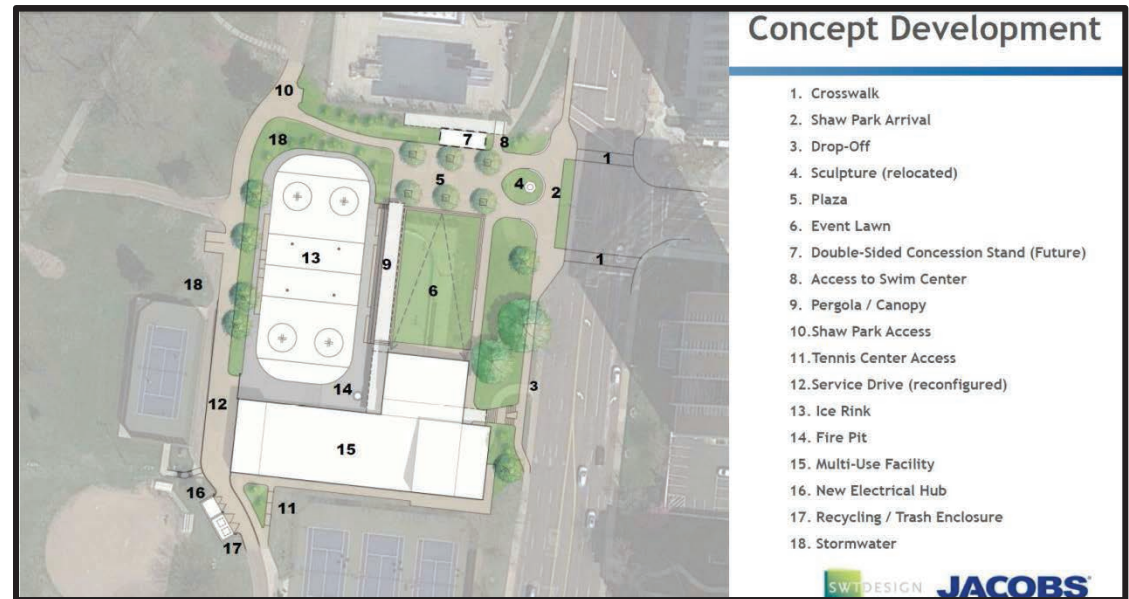
**Account Number:** 60X16006450000

**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 56 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 during the season; and the building itself has deteriorated, particularly in the rooms that service the ice-making equipment. This project will enable us to address the needs of the rink while expanding the 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 operational subsidy of approximately \$100,000 per year will be required.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>State &amp; Local Grants</b>		\$420,000	\$420,000				\$840,000
<b>Proposed Bonds</b>		\$1,900,000	\$3,760,000				\$5,660,000
<b>City Funding</b>	\$500,000						\$500,000
<b>Total</b>	\$500,000	\$2,320,000	\$4,180,000				\$7,000,000



**Project Location:** Shaw Park  
2017.PK.1604.601



**Project: The Center of Clayton Renovations**

**Budget: \$3,000,000  
Bond Funded**

**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 of Clayton being responsible for the other half of the cost.

**Project Justification:** As the Center nears its twentieth year of operation, mechanical systems including the aquatic center air quality control unit are in need of replacement. These large systems have reached their life expectancy and replacement will enable the Center to continue to handle its large volume of daily visitors. The project will also include enhancements of the member experience such as improved locker rooms, installation of a sauna and/or steam room, an expanded fitness area and other options. As these improvements are made, energy conservation will be a priority.

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Proposed Bonds			\$1,500,000	\$1,500,000			\$3,000,000
City Funding							
<b>Total</b>			\$1,500,000	\$1,500,000			\$3,000,000



**Project Location:** The Center of Clayton



**Project: Century Garden**

**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 near the new multi-purpose facility this area will serve as a plaza that will include a sculpture, seating areas, shade trees, a central lawn, and dramatic views of the park.

**Project Justification:** While completing the rink project, the changes to 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 coordinate 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>Other Grants &amp; Donations</b>			\$200,000				\$200,000
<b>Bonds</b>							
<b>City Funding</b>							
<b>Total</b>			\$200,000				\$200,000



**Project Location:** Shaw Park  
2018.PK.1610.601



**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 20 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 coordinate 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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>Other Grants &amp; Donations</b>		\$150,000					\$150,000
<b>Bonds</b>							
<b>City Funding</b>		\$150,000					\$150,000
<b>Total</b>		\$300,000					\$300,000



**Project Location:** DeMun Park  
2017.PK.1610.201





**Project: Center of Clayton Parking Lot Expansion**

**Budget: \$600,000**  
**50% Donation Funded**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006790000

**Project Description:** This project includes the mitigation of the site and construction of a parking lot with 150 spaces which will add to the existing parking.

**Project Justification:** This site is being vacated and the need for additional parking for Shaw Park, the Center of Clayton and Clayton High School is high particularly during the daytime hours while school is in session.

**Financial Implications:** The completion of this project could generate an increased opportunity for revenue at the Center of Clayton due to additional parking.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>Other Grants &amp; Donations (School District)</b>		\$300,000					\$300,000
<b>Bonds</b>							
<b>City Funding</b>		\$300,000					\$300,000
<b>Total</b>		\$600,000					\$600,000



**Project Location:** Center of Clayton  
 2018.PK.1610.603



**Project: Central Business District Street Resurfacing**

**Budget: \$2,785,000**

**CIP Score: 70**

**Project Department:** Public Works

**Account Number:** 60X01006150000

**Project Description:** This project consists of the 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 2019. This project has been submitted for a federal grant through the East West Gateway Council of Governments. The project will be phased over two years with the streets that are federal grant eligible occurring in 2021 (Meramec, Central, and Bonhomme) and the City funded portion occurring in 2020 and 2021 (Bemiston, Carondelet, and portion of Central north of Maryland)

**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 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants					\$1,432,860		\$1,432,860
State & Local Grants							
Bonds							
City Funding			\$150,000	\$725,000	\$477,140		\$1,352,140
<b>Total</b>			\$150,000	\$725,000	\$1,910,000		\$2,785,000



**Project Location:** Central Business District  
2019.PW.1401.010



**Project:** Microsurfacing of Claverach and Wydown Blvd.

**Budget:** \$647,592

**CIP Score:** 70

**Project Department:** Public Works

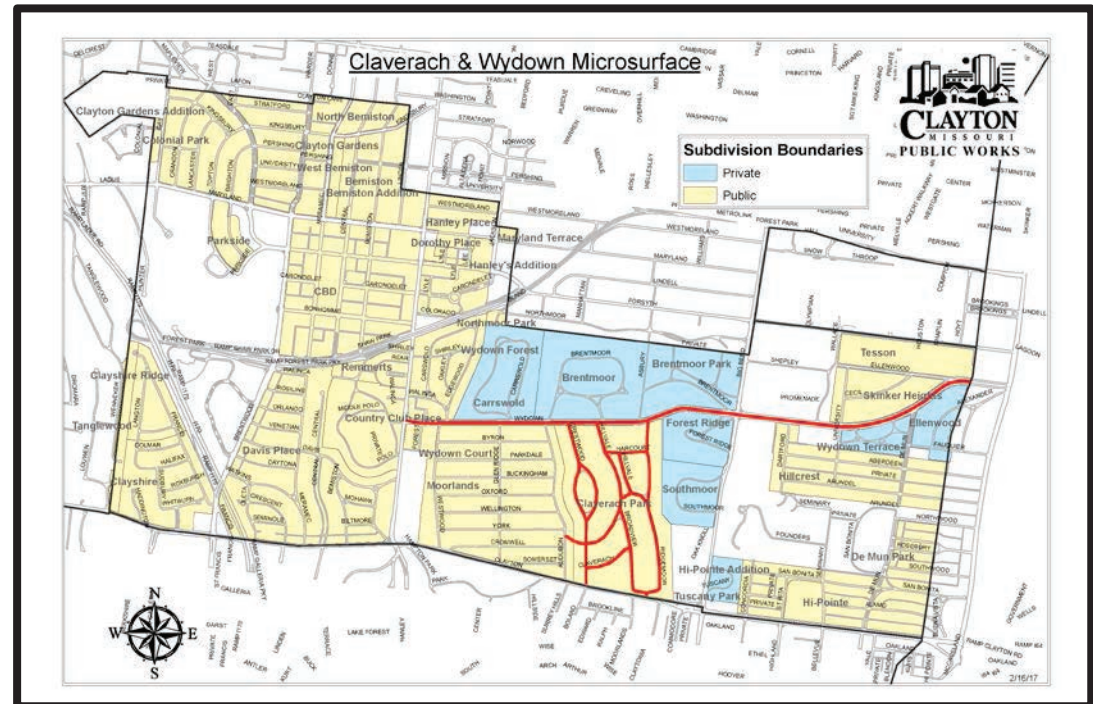
**Account Number:** 60X01006260000

**Project Description:** This project consists of spot milling the concrete surface around utility structures and curb ramps, repairing concrete and replacing curbs and gutters as necessary, and installing a thin (3/4") asphalt wearing surface to protect the underlying pavement, fill ruts, and increase skid resistance.

**Project Justification:** This project will improve the pavement condition of these areas, which is a performance measurement attribute. This project is part of the City's Pavement Management Program and serves to extend the life of pavements and minimize costly repairs/ reconstruction.

**Financial Implications:** Microsurfacing of these streets will reduce annual maintenance costs as those costs will be minimal in the first few years following construction. This process will also provide a wearing/protective surface to extend the life of the underlying pavement structure.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>					\$298,460		\$298,460
<b>State &amp; Local Grants</b>							
<b>Bonds</b>							
<b>City Funding</b>				\$60,000	\$289,132		\$349,132
<b>Total</b>				\$60,000	\$587,592		\$647,592



**Project Location:** Claverach Subdivision and Wydown Boulevard  
BI.2021.PW.1401.020



**Project: ADA Transition Plan Implementation**

**Budget: \$500,000**

**CIP Score: 67**

**Project Department:** Public Works

**Account Number:** 60X01006050000

**Project Description:** This is a multi-year (30 YR+) plan to address barriers identified in the City Americans with Disabilities Act (ADA) Transition Plan. This project will address pedestrian barriers such as curb ramps, island refuges, sidewalks, signals (pedestrian components), transit stops, benches, and parking.

**Project Justification:** This program will provide a more accessible City for handicapped individuals. By implementing a schedule for the transition plan, the City will assure future qualification for federal funds is secure. Federal regulations require the development of a transition plan for all organizations receiving federal funds (Rehabilitation Act of 1973 & Americans with Disabilities Act [ADA] of 1990). A component of that plan is an implementation schedule to correct the issues identified in the self-evaluation portion of the plan.

**Financial Implications:** The project addresses existing regulatory issues and will require less maintenance of the replaced facilities in the immediate years following construction.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000



**Project Location:** Public Right-of-Way, City-Wide  
20XX.PW.1401.051



**Project: Microsurfacing of Davis Place/Hunter/S Gay/ Shaw Park Drive**

**Budget: \$433,403  
CIP Score: 66**

**Project Department:** Public Works

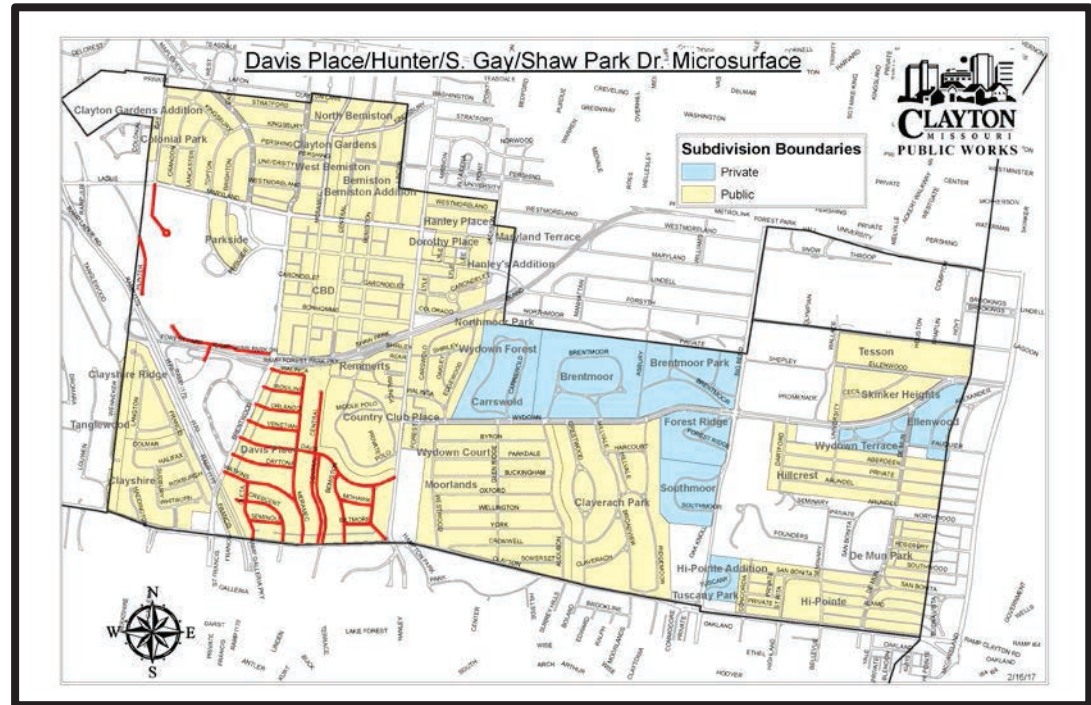
**Account Number:** 60X01006260000

**Project Description:** This project consists of spot milling the concrete surface around utility structures and curb ramps, repairing concrete and replacing curbs and gutters as necessary, and installing a thin (3/4”) asphalt wearing surface to protect the underlying pavement, fill ruts, and increase skid resistance.

**Project Justification:** This project will improve the pavement condition of these areas, which is a performance measurement attribute. This project is part of the City’s Pavement Management Program and serves to extend the life of pavements and minimize costly repairs/reconstruction.

**Financial Implications:** Microsurfacing of these streets will reduce annual maintenance costs as those costs will be minimal in the first few years following construction. Microsurfacing will also provide a wearing/protective surface to extend the life of the underlying pavement structure.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding		\$40,000	\$393,403				\$433,403
<b>Total</b>		\$40,000	\$393,403				\$433,403



**Project Location:** Hunter, S. Gay, and Shaw Park Drive and Davis Place Subdivision  
BI.2018.PW.1401.020



**Project: Shaw Park Lighting System Upgrades**

**Budget: \$800,000**

**CIP Score: 53**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006530000

**Project Description:** This project includes the replacement of old serpentine lighting with LED lights and new poles.

**Project Justification:** Lighting in the park is quite aged and outdated; replacement lighting would be much more energy efficient and provide better lighting for all park activities.

**Financial Implications:** Once the project is complete, the City should see a reduction in energy costs.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>State &amp; Local Grants</b>					\$420,000		\$420,000
<b>Bonds</b>							
<b>City Funding</b>					\$30,000	\$350,000	\$380,000
<b>Total</b>					\$450,000	\$350,000	\$800,000



**Project Location:** Shaw Park  
2022.PK.1610.601



**Project: 10 S Brentwood Roof & Gutter Repairs**

**Budget: \$671,000**

**CIP Score: 48**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This project includes major repairs to the approximately 60 year old concrete tile roof and built-in copper gutters on this building. The project includes the removal and reuse of the existing concrete roof tiles, removal and replacement of the underlayment and repairs to the sheathing.

**Project Justification:** Roofing and guttering materials have reached the end of their useful life. Leaks into spaces that are currently unoccupied have been mitigated but will require more permanent repairs prior to finishing and occupying the space. Leaking gutters have caused the wooden dental molding to rot. In addition, the paint is peeling leaving the wood exposed to the elements which will cause further damage to the facility.

**Financial Implications:** This project maintains the existing structure through routine maintenance, and preparing the space for future occupancy.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding		\$671,000					\$671,000
<b>Total</b>		\$671,000					\$671,000



**Project Location:** 10 S. Brentwood Blvd  
2017.PW.1404.440



**Project: DeMun Sidewalks**

*Capital Improvement Project Summary*

**Budget: \$36,000**

**CIP Score: 45**

**Project Department:** Public Works

**Account Number:** 60X01006150000

**Project Description:** This project consists of widening of a small section of sidewalk along the east side of DeMun, south of Northwood. The sidewalk will be widened to allow space for pedestrian access including meeting Americans with Disabilities Act requirements, at a location which is currently constricted. Widening of the sidewalk would remove one parking space on the east side of the street, move the curb towards the street, and relocate the storm sewer inlet. During the planning stages it appears there will not need to be any work related to curb ramps, signal adjustments, water/utility adjustments, or pavement markings but this work would be added if necessary.

**Project Justification:** This project would enhance the accessibility along this section of DeMun Avenue.

**Financial Implications:** The project addresses an existing regulatory issue and will require less maintenance of the replaced facilities in the immediate years following construction.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Bonds							
City Funding		\$36,000					\$36,000
<b>Total</b>		\$36,000					\$36,000



**Project Location:** East side of Demun  
2019.PW.1401.051





**Project: Public Space Cameras – System Design**

**Budget: \$50,000**

**CIP Score: 42**

**Project Department:** Public Safety

**Account Number:** 60X01006140000

**Project Description:** This project consists of the system design for an outdoor security camera system with cameras in various locations throughout the City. Staff will work with a consultant to assist in developing a plan for a camera system for recording and accessing those recorded files, and for determining the best means of connection between sites. Future projects would be planned for construction of the system and may be phased in over time.

**Project Justification:** A security camera system will provide for the safety of residents, those working in Clayton and other visitors.

**Financial Implications:** Once a system is in place, the operational costs will consist of maintenance of the system hardware and software, including upgrades.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
<b>Federal Grants</b>							
<b>State &amp; Local Grants</b>							
<b>Bonds</b>							
<b>City Funding</b>		\$50,000					\$50,000
<b>Total</b>		\$50,000					\$50,000



**Project Location:** City-Wide  
2016.PS.1200.101



**Project: 10 S Brentwood Build-Out and Occupancy**

**Budget: \$3,190,000**

**CIP Score: 31**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This build-out provides space to relocate the Council Chambers and the departments of Administrative Services, Planning & Development and Public Works from City Hall site to this site. The Fire Department will remain at the current location. The scope of work at the Brentwood building includes the fourth, fifth, sixth levels and portions of the second and lower levels. Staff are proposing issuing bonds or advancing reserves from the General Fund to support this project. Revenue from the lease would pay back the construction costs for both this project and the City Hall tenant buildout.

**Project Justification:** The Board of Alderman evaluated a facility space efficiency study prepared by an outside consultant which analyzed the use of space in the two buildings. The Board decided to move forward with the build-out and occupancy of the Brentwood Building based on: ability to accommodate the City Hall operations, room for expansion, increased size and safety of Council Chambers, consolidation of staff, and location.

**Financial Implications:** The consultant estimated an 8-14 year payback on this investment. The budget contains the lead option with a separate project budgeted for roof repairs. Consolidation of operations at the Brentwood site will create leasable space at the current City Hall site. Lease revenue at 10 N Bemiston is projected to be \$204,640 annually.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Proposed Bonds or GF Advance		\$2,800,000					\$2,800,000
City Funding	\$390,000						\$390,000
<b>Total</b>	\$390,000	\$2,800,000					\$3,190,000



**Project Location:** 10 S Brentwood Blvd  
2018.PW.1404.441



**Project: 10 N Bemiston Tenant & Fire Department Renovation**

**Budget: \$961,500**

**CIP Score: 29**

**Project Department:** Public Works

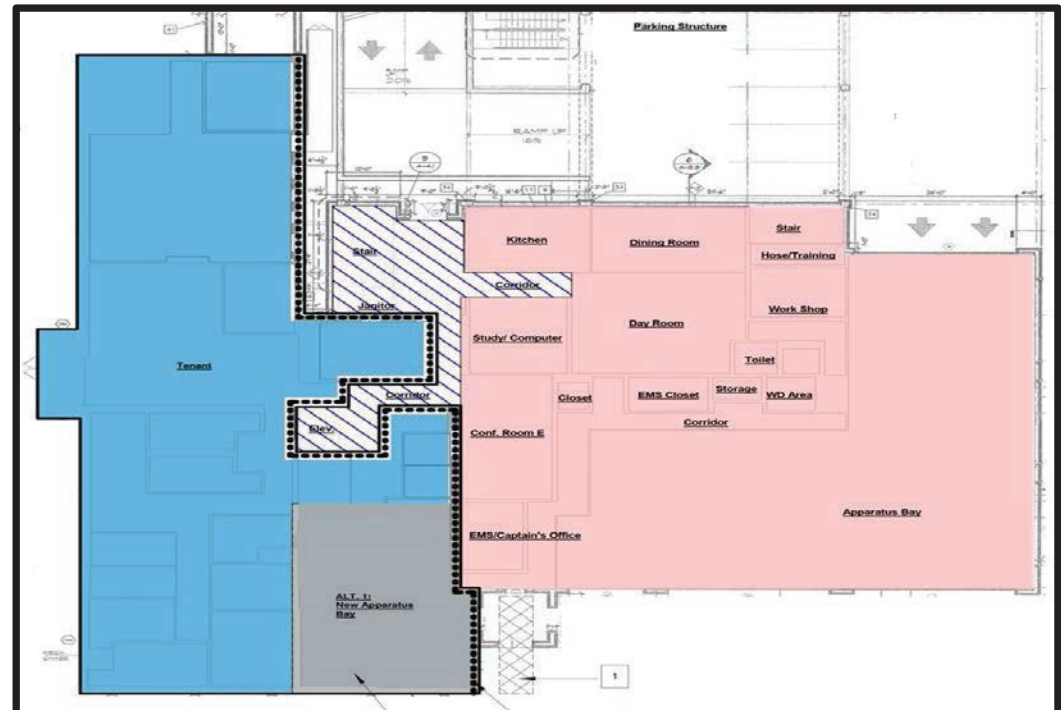
**Account Number:** 60X01006250000

**Project Description:** This project includes the renovation of all levels of the City Hall facility at 10 N Bemiston to prepare the space for lease. The project also includes renovation of the Fire Department kitchen including new cabinetry, counter tops, sink, dishwasher, grease trap, flooring and paint. Staff are proposing issuing taxable bonds or advancing funds from the General Fund reserves to support this project. Revenue from the lease would pay back the construction costs for both this project and the Brentwood Building buildout.

**Project Justification:** In August 2016, the Board of Alderman evaluated a Facility Space Efficiency Study prepared by an outside consultant which analyzed the use of space in the two buildings. The Board has since decided to move forward with the build-out and occupancy of the Brentwood Building which will provide leasable space at the current City Hall.

**Financial Implications:** The consultant estimated an 8-14 year payback on investment. Lease revenue at from this building is projected to be \$204,640 annually.

Sources	Prior Years	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total
Federal Grants							
State & Local Grants							
Proposed Bonds or GF Advance		\$76,500	\$885,000				\$961,500
City Funding							
<b>Total</b>		\$76,500	\$885,000				\$961,500



**Project Location:** 10 N. Bemiston  
2019.PW.1404.415



## Capital Improvements Plan FY 2018 - 2022 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 2018	FY 2019	FY 2020	FY 2021	FY 2022
Brentwood Boulevard Resurfacing	Contractual, Commodities	\$0	\$60	\$180	\$6,000	\$750
Community Development Block Grant Sidewalks	No Impact	\$0	\$0	\$0	\$0	\$0
Maryland Avenue Resurfacing	Contractual, Commodities	\$0	\$0	\$45	\$4,505	\$280
Shaw Park Fields #5 & #6	Revenue, Personnel, Contractual, Commodities	\$21,600	\$27,400	\$28,100	\$28,800	\$29,600
Oak Knoll Retaining Wall & Parking Lot Improvements	Personnel, Contractual, Commodities	\$3,500	\$7,500	\$7,800	\$8,100	\$8,400
N Central Parking Lot Purchase	Revenue, Personnel, Contractual, Commodities	\$0	(\$23,000)	(\$23,000)	(\$23,000)	(\$23,000)
#2 Oak Knoll Park Roof	Contractual	\$5,000	\$5,000	\$0	\$0	\$0
Year Round Multi-Use Facility (Ice Rink)	Revenue, Personnel, Contractual, Commodities	\$10,400	\$90,000	\$140,000	\$152,000	\$155,000
Center of Clayton Renovations	No Impact	\$0	\$0	\$0	\$0	\$0
DeMun Park Playground Replacement	Personnel, Contractual, Commodities	\$7,000	\$7,000	\$9,000	\$9,500	\$10,000
Century Garden	Personnel, Contractual, Commodities	\$8,000	\$0	\$15,500	\$15,500	\$15,800
Central Business District Street Resurfacing	Commodities	\$0	\$0	\$0	\$95	\$285
Microsurfacing of Claverach/Wydown	Commodities	\$0	\$0	\$0	\$135	\$410
Center of Clayton Parking Lot Expansion	No Impact	\$0	\$0	\$0	\$0	\$0
ADA Transition Plan Implementation	No Impact	\$0	\$0	\$0	\$0	\$0
Microsurfacing of Davis Place/Hunter/S. Gay/Shaw Park Drive	Contractual, Commodities	\$0	\$0	\$95	\$295	\$10,026
Shaw Park Lighting System Upgrades	Personnel, Contractual, Commodities	\$15,200	\$15,200	\$12,600	\$11,600	\$11,600
Brentwood Building - Roof & Gutter Repairs	No Impact	\$0	\$0	\$0	\$0	\$0
Demun Sidewalks	No Impact	\$0	\$0	\$0	\$0	\$0
Public Space Cameras - System Design	No Impact	\$0	\$0	\$0	\$0	\$0
Brentwood Building Build Out and Occupancy	Contractual, Commodities	\$0	\$20,600	\$43,100	\$44,000	\$44,900
City Hall - Tenant/Fire Dept Renovation	Revenue	\$0	\$0	\$0	(\$353,000)	(\$353,000)
<b>Net Operating Budget - Expenditures (Revenue)</b>		<b>\$70,700</b>	<b>\$149,760</b>	<b>\$233,420</b>	<b>(\$95,470)</b>	<b>(\$88,949)</b>



## 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.

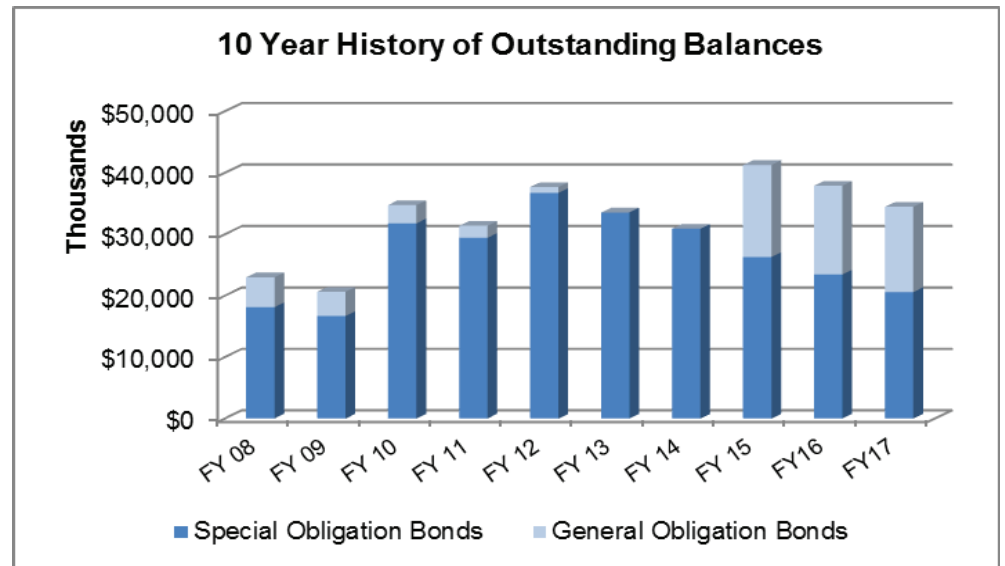
The City's outstanding General Obligation debt as of September 30, 2017 is \$13,890,000.

### 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, 2017, is \$20,575,000.

Bond Issue by Issuance Date Order	Total Outstanding Bonds	Fiscal Year Payoff Date
2014 General Obligation Bonds - \$15,000,000 issued in October 2014	\$13,890,000	FY 2034
2014 Special Obligation Refunding Bonds - \$6,735,000 issued in October 2014	\$2,095,000	FY 2019
2011 Special Obligation Bonds – \$9,845,000 issued in November 2011	\$7,810,000	FY 2032
2009A & B Special Obligation Taxable Build America Bonds – \$15,000,000 issued in November 2009	\$10,670,000	FY 2030
<b>Total Outstanding Bonds as of 9/30/17</b>	<b>\$34,465,000</b>	





**DEBT SERVICE  
DEBT REPAYMENT BY FUNDING SOURCE**

Debt Repayment by Funding Source from FY 2018 to FY 2034							
-----Funding Sources-----							
Fiscal Year	Total Debt	General	Property Tax *	Capital Improvement	Federal Rebate **	Special Assessment	Interest
FY 2018	4,340,743	-	2,044,284	2,062,031	174,996	7,354	52,078
FY 2019	3,537,601	-	2,042,889	1,300,300	165,500	874	28,039
FY 2020	2,853,535	-	2,048,503	645,940	155,332	-	3,760
FY 2021	2,837,935	-	2,044,986	648,888	144,062	-	-
FY 2022	2,822,023	-	2,043,506	646,675	131,842	-	-
FY 2023	2,808,771	-	2,041,770	647,938	119,064	-	-
FY 2024	2,809,948	-	2,056,170	648,163	105,615	-	-
FY 2025	2,799,068	-	2,059,699	647,938	91,431	-	-
FY 2026	2,794,684	-	2,070,851	647,263	76,570	-	-
FY 2027	2,786,806	-	2,079,586	646,138	61,083	-	-
Future Years FY28-FY34	14,195,691	-	10,886,803	3,227,361	81,527	-	-
<b>Grand Total</b>	<b>44,586,804</b>	-	<b>31,419,045</b>	<b>11,768,631</b>	<b>1,307,022</b>	<b>8,228</b>	<b>83,877</b>

\* 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: Due to federal sequestration, the Federal Rebates to offset interest payments are based on a current reduction of 6.9% 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**

<b>Debt Repayment by Bond Issue from FY 2018 to FY 2034</b>					
<b>BOND ISSUES</b>					
Fiscal Year	<b>2009 A&amp;B Principal &amp; Interest</b>	<b>2011 Principal &amp; Interest</b>	<b>2014 S.O. Principal &amp; Interest *</b>	<b>2014 G.O. Principal &amp; Interest</b>	<b>Totals</b>
FY 2018	1,217,042.50	647,862.50	1,473,600.00	1,002,237.50	4,340,742.50
FY 2019	1,202,901.25	649,162.50	680,050.00	1,005,487.50	3,537,601.25
FY 2020	1,191,697.50	649,700.00		1,012,137.50	2,853,535.00
FY 2021	1,182,110.00	648,887.50		1,006,937.50	2,837,935.00
FY 2022	1,164,610.00	646,675.00		1,010,737.50	2,822,022.50
FY 2023	1,150,396.25	647,937.50		1,010,437.50	2,808,771.25
FY 2024	1,134,122.50	648,162.50		1,027,662.50	2,809,947.50
FY 2025	1,120,592.50	647,937.50		1,030,537.50	2,799,067.50
FY 2026	1,099,983.75	647,262.50		1,047,437.50	2,794,683.75
FY 2027	1,082,456.25	646,137.50		1,058,212.50	2,786,806.25
Future Years FY28-FY34	3,135,198.75	3,227,361.25		7,833,131.25	14,195,691.25
<b>Grand Total</b>	<b>14,681,111.25</b>	<b>9,707,086.25</b>	<b>2,153,650.00</b>	<b>18,044,956.25</b>	<b>44,586,803.75</b>

\* 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 mature in 2034.

Areas resurfaced using bond proceeds from this debt issue include:

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

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%

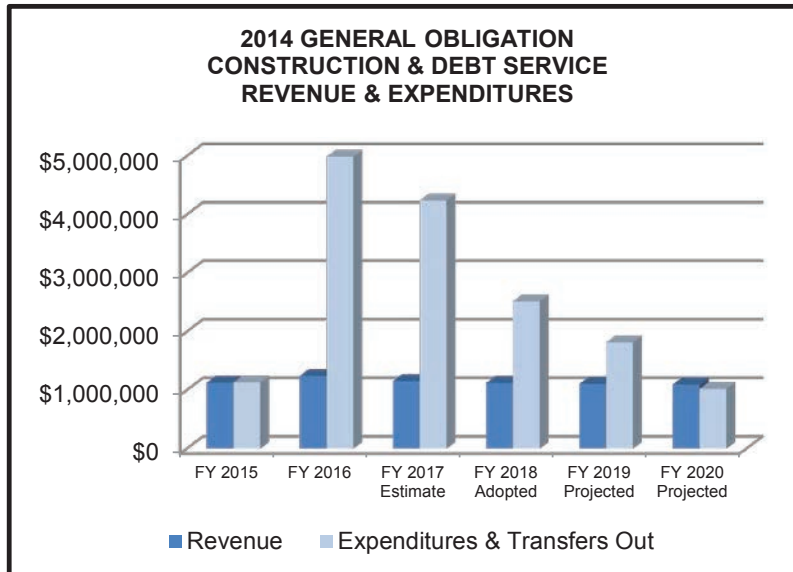
	Principal	Interest	Total Debt Service
FY 2018	580,000	422,238	1,002,238
FY 2019	595,000	410,488	1,005,488
FY 2020	620,000	392,138	1,012,138
FY 2021	640,000	366,938	1,006,938
FY 2022	670,000	340,738	1,010,738
FY 2023	690,000	320,438	1,010,438
FY 2024	725,000	302,663	1,027,663
FY 2025	750,000	280,538	1,030,538
FY 2026	790,000	257,438	1,047,438
FY 2027	825,000	233,213	1,058,213
FY 2028-2034	7,005,000	828,131	7,833,131
Outstanding Principal Balance at 9/30/17:			\$13,890,000





## 2014 GENERAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 55	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
Beginning Fund Balance	\$14,388,655	\$14,385,160	\$10,639,999	\$7,558,820	\$6,166,521	\$5,461,154
Revenue	1,124,855	1,240,673	1,155,287	1,119,397	1,105,563	1,091,540
Expenditures	424,041	995,056	997,138	1,005,738	1,008,988	1,015,638
Transfers Out	704,309	3,990,778	3,239,328	1,505,958	801,942	0
Expenditures & Transfers Out	1,128,350	4,985,834	4,236,466	2,511,696	1,810,930	1,015,638
Surplus (Deficit)	(3,495)	(3,745,161)	(3,081,179)	(1,392,299)	(705,367)	75,902
Ending Fund Balance	\$14,385,160	\$10,639,999	\$7,558,820	\$6,166,521	\$5,461,154	\$5,537,056
% Fund Balance to Expenditures	3392%	1069%	758%	613%	541%	545%



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



## 2014 GENERAL OBLIGATION BOND ISSUE

55R0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX - CURRENT	\$936,274	\$1,032,327	\$1,013,888	\$1,013,888	\$963,509	\$973,144	-4%	1%	\$982,876	\$992,704
1020000 REAL PROPERTY TAX - DELINQUENT	0	-4,647	0	0	-4,528	-4,981	0%	0%	-5,479	-6,027
1030000 PERS. PROP. TAX - CURRENT	94,580	100,393	101,465	101,465	97,798	98,776	-3%	1%	99,764	100,761
1040000 PERS. PROP. TAX - DELINQUENT	0	903	998	998	1340	1474	100%	10%	1,621	1,784
<b>TOTAL PROPERTY TAX</b>	<b>1,030,854</b>	<b>1,128,976</b>	<b>1,116,351</b>	<b>1,116,351</b>	<b>1,058,119</b>	<b>1,068,413</b>	<b>-4%</b>	<b>1%</b>	<b>1,078,782</b>	<b>1,089,222</b>
<b>MISCELLANEOUS</b>										
7100000 INTEREST INCOME	94,001	111,697	56,230	56,230	97,168	50,984	-9%	-48%	26,781	2,318
<b>TOTAL MISCELLANEOUS</b>	<b>94,001</b>	<b>111,697</b>	<b>56,230</b>	<b>56,230</b>	<b>97,168</b>	<b>50,984</b>	<b>-9%</b>	<b>-48%</b>	<b>26,781</b>	<b>2,318</b>
<b>TOTAL REVENUE</b>	<b>\$1,124,855</b>	<b>\$1,240,673</b>	<b>\$1,172,581</b>	<b>\$1,172,581</b>	<b>\$1,155,287</b>	<b>\$1,119,397</b>	<b>-5%</b>	<b>-3%</b>	<b>\$1,105,563</b>	<b>\$1,091,540</b>

55X0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$318	\$318	\$3,500	\$3,500	\$3,500	\$3,500	0%	0%	\$3,500	\$3,500
8030000 BOND ISSUANCE COSTS	1,000	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>1,318</b>	<b>318</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0%</b>	<b>0%</b>	<b>3,500</b>	<b>3,500</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	0	550,000	560,000	560,000	560,000	580,000	4%	4%	595,000	620,000
8090000 INTEREST EXPENSE	422,723	444,738	433,638	433,638	433,638	422,238	-3%	-3%	410,488	392,138
<b>TOTAL DEBT</b>	<b>422,723</b>	<b>994,738</b>	<b>993,638</b>	<b>993,638</b>	<b>993,638</b>	<b>1,002,238</b>	<b>1%</b>	<b>1%</b>	<b>1,005,488</b>	<b>1,012,138</b>
<b>TOTAL EXPENDITURES</b>	<b>424,041</b>	<b>995,056</b>	<b>997,138</b>	<b>997,138</b>	<b>997,138</b>	<b>1,005,738</b>	<b>1%</b>	<b>1%</b>	<b>1,008,988</b>	<b>1,015,638</b>
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	704,309	3,990,778	4,405,000	3,571,000	3,239,328	1,505,958	-66%	-54%	801,942	0
<b>TOTAL TRANSFERS OUT</b>	<b>704,309</b>	<b>3,990,778</b>	<b>4,405,000</b>	<b>3,571,000</b>	<b>3,239,328</b>	<b>1,505,958</b>	<b>-66%</b>	<b>-54%</b>	<b>801,942</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$1,128,350</b>	<b>\$4,985,834</b>	<b>\$5,402,138</b>	<b>\$4,568,138</b>	<b>\$4,236,466</b>	<b>\$2,511,696</b>	<b>-54%</b>	<b>-41%</b>	<b>\$1,810,930</b>	<b>\$1,015,638</b>



## 2014 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

This bond refinanced the 2007 Special Obligation Bond and the 2005A Series Special Obligation Bond. City savings as the result of this refunding totaled \$438,000, net of issuance costs. This bond issue is scheduled to mature in 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

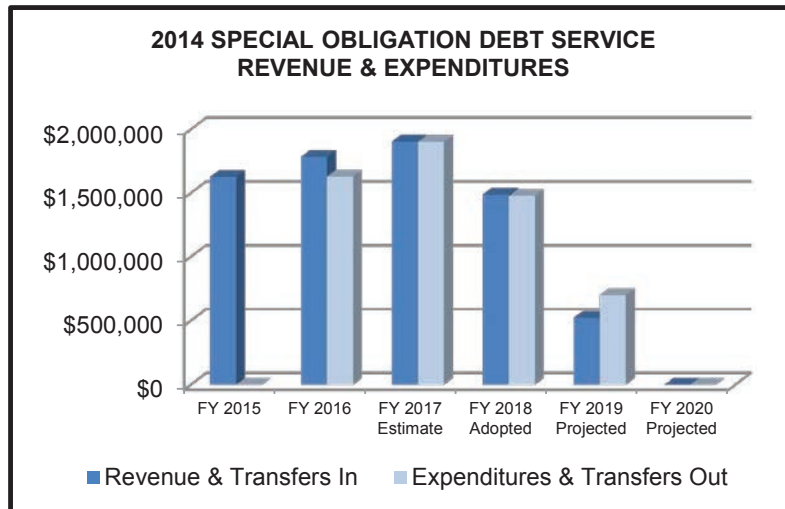
Interest rate range: 3.0% to 4.0%

	Principal	Interest	Total Debt Service
FY 2018	1,425,000	48,600	1,473,600
FY 2019	670,000	10,050	680,050
Outstanding Principal Balance at 9/30/17:			\$2,095,000



## 2014 SPECIAL OBLIGATION REFUNDING BOND ISSUE Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 56	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
Beginning Fund Balance	\$11,823	\$10,236	\$163,346	\$165,589	\$176,148	\$0
Revenue	12,559	20,311	9,845	7,559	1,110	0
Transfers In	<b>1,614,966</b>	1,763,586	1,895,198	1,481,600	521,792	0
<b>Revenue &amp; Transfers In</b>	<b>1,627,525</b>	<b>1,783,897</b>	<b>1,905,043</b>	<b>1,489,159</b>	<b>522,902</b>	<b>0</b>
<b>Expenditures</b>	<b>1,629,112</b>	<b>1,630,787</b>	<b>1,902,800</b>	<b>1,478,600</b>	<b>699,050</b>	<b>0</b>
Surplus (Deficit)	<b>(1,587)</b>	153,110	2,243	10,559	<b>(176,148)</b>	0
Ending Fund Balance	\$10,236	\$163,346	\$165,589	\$176,148	\$0	\$0
% Fund Balance to Expenditures	1%	10%	9%	12%	0%	100%



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 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7070000 OTHER INCOME	\$0	\$10	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
7100000 INTEREST INCOME	0	106	0	0	195	205	100%	5%	236	0
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	3,205	9,971	1,668	1,668	2,483	834	-50%	-66%	657	0
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	7,006	8,407	7,006	7,006	6,305	6,115	-13%	-3%	173	0
7230010 ASSESS. INC. INTEREST SOUTHMOOR	892	725	207	207	207	78	-62%	-62%	35	0
7230020 ASSESS. INC. INTEREST WYDOWN	1,456	1,092	728	728	655	327	-55%	-50%	9	0
<b>TOTAL REVENUE</b>	<b>12,559</b>	<b>20,311</b>	<b>9,609</b>	<b>9,609</b>	<b>9,845</b>	<b>7,559</b>	<b>-21%</b>	<b>-23%</b>	<b>1,110</b>	<b>0</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	1,535,484	1,403,500	1,635,090	1,635,090	1,783,005	1,481,600	-9%	-17%	521,792	0
9260000 TRANSFER FROM GENERAL FUND	79,482	215,675	112,193	112,193	112,193	0	-100%	-100%	0	0
9280000 TRANSFER FROM 2005B SPECIAL OBLIG. BOND	0	144,411	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>1,614,966</b>	<b>1,763,586</b>	<b>1,747,283</b>	<b>1,747,283</b>	<b>1,895,198</b>	<b>1,481,600</b>	<b>-15%</b>	<b>-22%</b>	<b>521,792</b>	<b>0</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$1,627,525</b>	<b>\$1,783,897</b>	<b>\$1,756,892</b>	<b>\$1,756,892</b>	<b>\$1,905,043</b>	<b>\$1,489,159</b>	<b>-15%</b>	<b>-22%</b>	<b>\$522,902</b>	<b>\$0</b>

56X0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$3,043	\$3,287	\$3,500	\$3,500	\$5,000	\$5,000	43%	0%	\$4,000	\$0
8030000 BOND ISSUANCE COSTS	2,523	0	0	0	0	0	0%	0%	0	0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>5,566</b>	<b>3,287</b>	<b>3,500</b>	<b>3,500</b>	<b>5,000</b>	<b>5,000</b>	<b>43%</b>	<b>0%</b>	<b>4,000</b>	<b>0</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	1,405,000	1,450,000	1,785,000	1,785,000	1,785,000	1,425,000	-20%	-20%	670,000	0
8090000 INTEREST EXPENSE	218,546	177,500	112,800	112,800	112,800	48,600	-57%	-57%	10,050	0
<b>TOTAL DEBT</b>	<b>1,623,546</b>	<b>1,627,500</b>	<b>1,897,800</b>	<b>1,897,800</b>	<b>1,897,800</b>	<b>1,473,600</b>	<b>-22%</b>	<b>-22%</b>	<b>680,050</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,629,112</b>	<b>\$1,630,787</b>	<b>\$1,901,300</b>	<b>\$1,901,300</b>	<b>\$1,902,800</b>	<b>\$1,478,600</b>	<b>-22%</b>	<b>-22%</b>	<b>\$699,050</b>	<b>\$0</b>



## 2011 SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND

This fund accounts for the Special Obligation debt in the amount of \$9,845,000 issued by the City in November 2011. This debt was issued to 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 mature in 2032.

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

Interest rate range: 2.0% to 3.25%

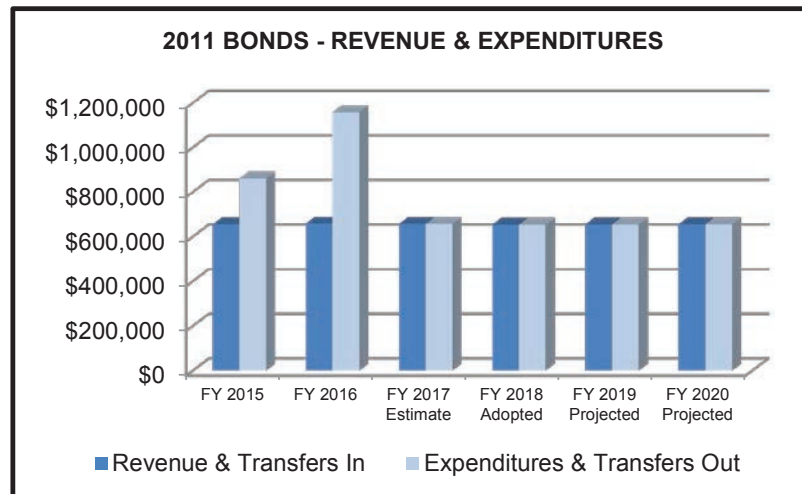
	Principal	Interest	Total Debt Service
FY 2018	430,000	217,863	647,863
FY 2019	440,000	209,163	649,163
FY 2020	450,000	199,700	649,700
FY 2021	460,000	188,888	648,888
FY 2022	470,000	176,675	646,675
FY 2023	485,000	162,938	647,938
FY 2024	500,000	148,163	648,163
FY 2025	515,000	132,938	647,938
FY 2026	530,000	117,263	647,263
FY 2027	545,000	101,138	646,138
FY 2028-2032	2,985,000	242,361	3,227,361

Outstanding Principal Balance at 9/30/17: \$7,810,000



## 2011 SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 59	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
Beginning Fund Balance	\$712,922	\$507,577	\$8,348	\$8,434	\$8,524	\$8,628
Revenue	1,614	291	86	90	104	119
Transfers In	653,062	658,035	656,413	652,863	654,163	654,700
<b>Revenue &amp; Transfers In</b>	<b>654,676</b>	<b>658,326</b>	<b>656,499</b>	<b>652,953</b>	<b>654,267</b>	<b>654,819</b>
Expenditures	653,062	650,105	656,413	652,863	654,163	654,700
Transfers Out	206,959	507,450	0	0	0	0
<b>Expenditures &amp; Transfers Out</b>	<b>860,021</b>	<b>1,157,555</b>	<b>656,413</b>	<b>652,863</b>	<b>654,163</b>	<b>654,700</b>
Surplus (Deficit)	<b>(205,345)</b>	<b>(499,229)</b>	86	90	104	119
Ending Fund Balance	\$507,577	\$8,348	\$8,434	\$8,524	\$8,628	\$8,747
% Fund Balance to Expenditures	78%	1%	1%	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, and Hanley House and park. All bond proceeds were spent as of 2016.



## 2011 SPECIAL OBLIGATION BOND ISSUE

59R0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7100000 INTEREST INCOME	\$1,614	\$291	\$0	\$0	\$86	\$90	100%	5%	\$104	\$119
<b>TOTAL REVENUE</b>	<b>1,614</b>	<b>291</b>	<b>0</b>	<b>0</b>	<b>86</b>	<b>90</b>	<b>0%</b>	<b>5%</b>	<b>104</b>	<b>119</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM CAPITAL IMPROV. FUND	653,062	658,035	654,913	654,913	656,413	652,863	0%	-1%	654,163	654,700
<b>TOTAL TRANSFERS IN</b>	<b>653,062</b>	<b>658,035</b>	<b>654,913</b>	<b>654,913</b>	<b>656,413</b>	<b>652,863</b>	<b>0%</b>	<b>-1%</b>	<b>654,163</b>	<b>654,700</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$654,676</b>	<b>\$658,326</b>	<b>\$654,913</b>	<b>\$654,913</b>	<b>\$656,499</b>	<b>\$652,953</b>	<b>0%</b>	<b>-1%</b>	<b>\$654,267</b>	<b>\$654,819</b>

59X0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$0	\$292	\$3,500	\$3,500	\$5,000	\$5,000	43%	0%	\$5,000	\$5,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>0</b>	<b>292</b>	<b>3,500</b>	<b>3,500</b>	<b>5,000</b>	<b>5,000</b>	<b>43%</b>	<b>0%</b>	<b>5,000</b>	<b>5,000</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	410,000	415,000	425,000	425,000	425,000	430,000	1%	1%	440,000	450,000
8090000 INTEREST EXPENSE	243,062	234,813	226,413	226,413	226,413	217,863	-4%	-4%	209,163	199,700
<b>TOTAL DEBT</b>	<b>653,062</b>	<b>649,813</b>	<b>651,413</b>	<b>651,413</b>	<b>651,413</b>	<b>647,863</b>	<b>-1%</b>	<b>-1%</b>	<b>649,163</b>	<b>649,700</b>
<b>TOTAL EXPENDITURES</b>	<b>653,062</b>	<b>650,105</b>	<b>654,913</b>	<b>654,913</b>	<b>656,413</b>	<b>652,863</b>	<b>0%</b>	<b>-1%</b>	<b>654,163</b>	<b>654,700</b>
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO CAPITAL IMPROV. FUND	206,959	507,450	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>206,959</b>	<b>507,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$860,021</b>	<b>\$1,157,555</b>	<b>\$654,913</b>	<b>\$654,913</b>	<b>\$656,413</b>	<b>\$652,863</b>	<b>0%</b>	<b>-1%</b>	<b>\$654,163</b>	<b>\$654,700</b>





## 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 2020 and the Series B bond issue 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 2014, coinciding with the expiration of a general obligation bond issue. During 2012 and 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 2013 the federal government began withholding a portion of the interest rebate due to sequestration. The current percentage of interest rebate sequestered is 6.9%, 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%

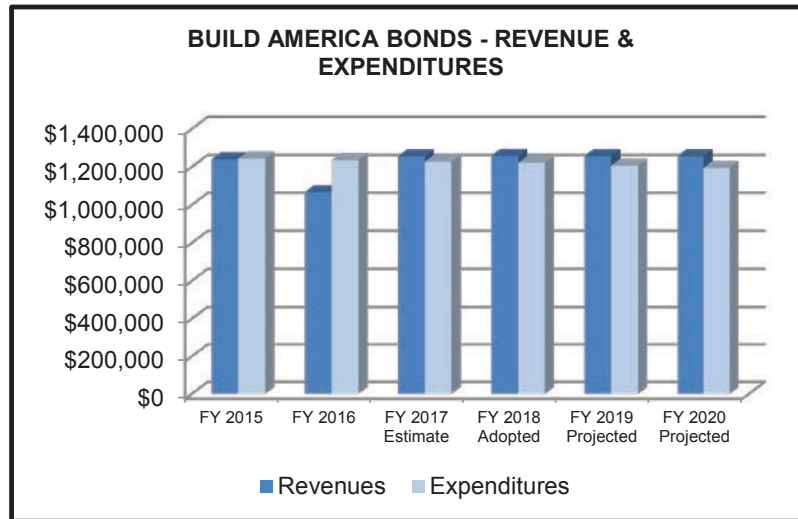
	Principal	Interest	Rebate	Net Debt Service
FY 2018	680,000	537,043	(175,183)	1,041,860
FY 2019	695,000	507,901	(165,677)	1,037,224
FY 2020	715,000	476,698	(155,499)	1,036,199
FY 2021	740,000	442,110	(144,216)	1,037,894
FY 2022	760,000	404,610	(131,984)	1,032,626
FY 2023	785,000	365,396	(119,192)	1,031,204
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 2027	895,000	187,456	(61,083)	1,021,373
FY 2028-2030	2,885,000	250,199	(81,527)	3,053,672

Outstanding Principal Balance at 9/30/17: \$10,465,000



## 2009 BUILD AMERICA BOND ISSUE Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 91	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
Beginning Fund Balance	\$230,985	\$227,123	\$59,296	\$88,231	\$126,051	\$177,607
Revenue	1,239,563	1,067,099	1,256,703	1,258,363	1,257,957	1,256,911
Expenditures	1,243,425	1,234,926	1,227,768	1,220,543	1,206,401	1,195,198
Surplus (Deficit)	(3,862)	(167,827)	28,935	37,820	51,556	61,713
Ending Fund Balance	\$227,123	\$59,296	\$88,231	\$126,051	\$177,607	\$239,320
% Fund Balance to Expenditures	18%	5%	7%	10%	15%	20%



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 offset the higher interest costs. A property tax levy approved by voters in 2010 began in 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	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX - CURRENT	\$966,075	\$979,643	\$961,735	\$961,735	\$982,563	\$992,389	3%	1%	\$1,002,313	\$1,012,336
1020000 REAL PROP. TAX - DELINQUENT	-19,173	-9,214	0	0	-8,474	-9,321	0%	0%	-10,254	-11,279
1030000 PERSONAL PROP. TAX - CURRENT	93,813	95,718	94,972	94,972	96,932	97,901	3%	1%	98,880	99,869
1040000 PERSONAL PROP. TAX - DELINQUENT	589	952	600	600	1,056	600	0%	-43%	600	600
<b>TOTAL PROPERTY TAX</b>	<b>1,041,304</b>	<b>1,067,099</b>	<b>1,057,307</b>	<b>1,057,307</b>	<b>1,072,077</b>	<b>1,081,569</b>	<b>2%</b>	<b>1%</b>	<b>1,091,539</b>	<b>1,101,526</b>
<b>MISCELLANEOUS</b>										
7100000 INTEREST INCOME	44	0	860	860	760	799	-7%	5%	918	1,053
7300000 FEDERAL REBATE	198,215	0	184,064	184,064	183,866	175,995	-4%	-4%	165,500	154,332
<b>TOTAL MISCELLANEOUS</b>	<b>198,259</b>	<b>0</b>	<b>184,924</b>	<b>184,924</b>	<b>184,626</b>	<b>176,794</b>	<b>-4%</b>	<b>-4%</b>	<b>166,418</b>	<b>155,385</b>
<b>TOTAL REVENUE</b>	<b>\$1,239,563</b>	<b>\$1,067,099</b>	<b>\$1,242,231</b>	<b>\$1,242,231</b>	<b>\$1,256,703</b>	<b>\$1,258,363</b>	<b>1%</b>	<b>0%</b>	<b>\$1,257,957</b>	<b>\$1,256,911</b>

91X0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$2,500	\$848	\$3,500	\$3,500	\$3,500	\$3,500	0%	0%	\$3,500	\$3,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>2,500</b>	<b>848</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>3,500</b>	<b>0%</b>	<b>0%</b>	<b>3,500</b>	<b>3,500</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	630,000	645,000	660,000	660,000	660,000	680,000	3%	3%	695,000	715,000
8090000 INTEREST EXPENSE	610,925	589,078	564,268	564,268	564,268	537,043	-5%	-5%	507,901	476,698
<b>TOTAL DEBT</b>	<b>1,240,925</b>	<b>1,234,078</b>	<b>1,224,268</b>	<b>1,224,268</b>	<b>1,224,268</b>	<b>1,217,043</b>	<b>-1%</b>	<b>-1%</b>	<b>1,202,901</b>	<b>1,191,698</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,243,425</b>	<b>\$1,234,926</b>	<b>\$1,227,768</b>	<b>\$1,227,768</b>	<b>\$1,227,768</b>	<b>\$1,220,543</b>	<b>-1%</b>	<b>-1%</b>	<b>\$1,206,401</b>	<b>\$1,195,198</b>



## **2005 B SPECIAL OBLIGATION BOND ISSUE DEBT SERVICE FUND**

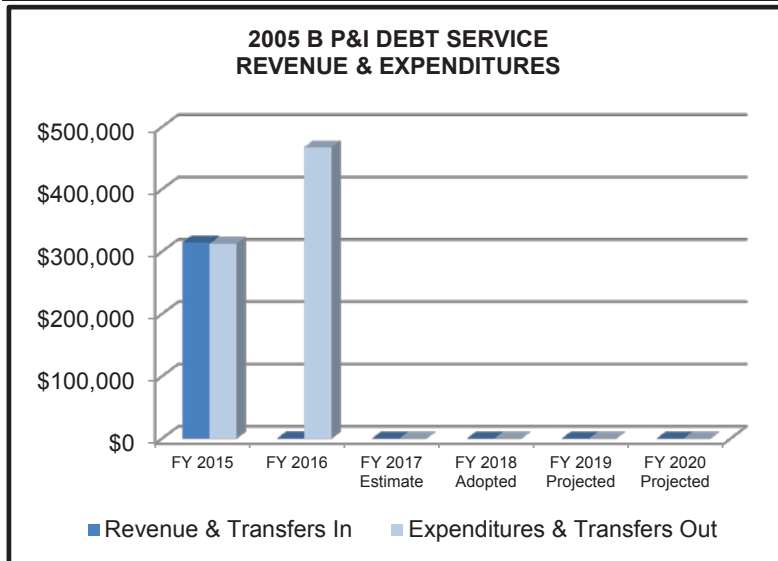
In FY 1998, the City issued 1998B Series debt for the construction of a 530-space parking garage located on Bonhomme Boulevard in the amount of \$3,315,000. This was later refinanced by the 2005B Series Special Obligation Bond for \$2,655,000.

The 2005B bond issue matured in 2016.



## 2005 B SPECIAL OBLIGATION BOND ISSUE Summary of Revenue and Expenditures FY 2015 - FY 2020

Fund 58	Actual FY 2015	Actual FY 2016	Estimate FY 2017	Adopted FY 2018	Projected FY 2019	Projected FY 2020
<b>Beginning Fund Balance</b>	\$465,084	\$466,936	\$0	\$0	\$0	\$0
Revenue	2,117	158	0	0	0	0
Transfers In	312,310	0	0	0	0	0
<b>Revenue &amp; Transfers In</b>	<b>314,427</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures	312,575	322,683	0	0	0	0
Transfers Out	0	144,411	0	0	0	0
<b>Expenditures &amp; Transfers Out</b>	<b>312,575</b>	<b>467,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Surplus (Deficit)</b>	<b>1,852</b>	<b>(466,936)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>\$466,936</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>% Fund Balance to Expenditures</b>	<b>149%</b>	-	-	-	-	-



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 2016 and the remaining fund balance was transferred to the 2014 Special Obligation Refunding Bond fund.



## 2005B SPECIAL OBLIGATION BOND ISSUE

58R0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
REVENUE	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>REVENUE</b>										
7100000 INTEREST INCOME	\$2,117	\$158	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
<b>TOTAL REVENUE</b>	<b>2,117</b>	<b>158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS IN</b>										
9260000 TRANSFER FROM GENERAL FUND	312,310	0	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS IN</b>	<b>312,310</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$314,427</b>	<b>\$158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

58X0000	FY 2015	FY 2016	FY 2017	FY 2017	FY 2017	FY 2018	% 2018 TO	% 2018 TO	FY 2019	FY 2020
EXPENDITURES	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	2017 BUDGET	2017 EST.	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$265	\$44	\$0	\$0	\$0	\$0	0%	0%	\$0	\$0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>265</b>	<b>44</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	290,000	315,000	0	0	0	0	0%	0%	0	0
8090000 INTEREST EXPENSE	22,310	7,639	0	0	0	0	0%	0%	0	0
<b>TOTAL DEBT</b>	<b>312,310</b>	<b>322,639</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>312,575</b>	<b>322,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT</b>										
9220000 TRANSFER TO FUND 56	0	144,411	0	0	0	0	0%	0%	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>0</b>	<b>144,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0%</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$312,575</b>	<b>\$467,094</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	<b>0%</b>	<b>\$0</b>	<b>\$0</b>

## 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						
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

**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						
Debt Service						X	
Pension Administration & Benefits							X

***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.

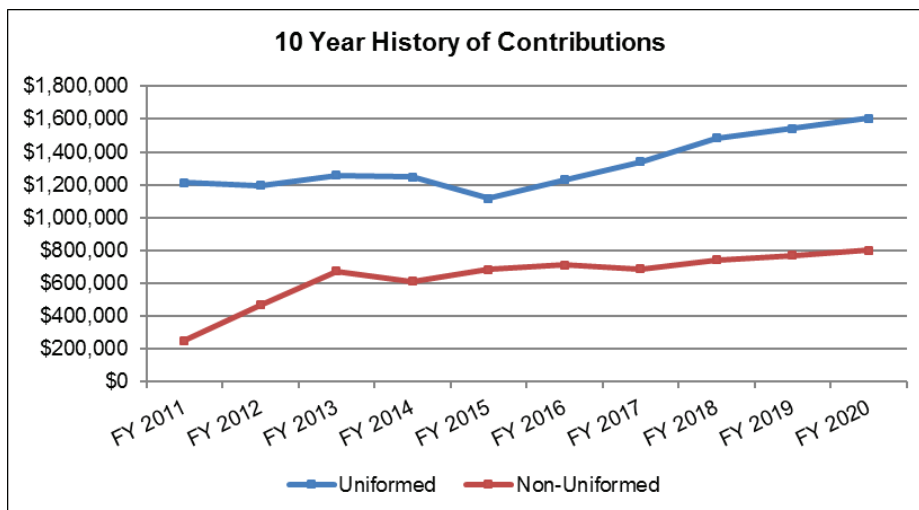
Revenue and expenditure outcomes are highly dependent on factors outside the City's control, such as market conditions, employees' retirement decisions, and the number of years that retirees and/or their beneficiaries receive benefits. The two pension plans have not been budgeted funds of the City since 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 2017 Estimated	\$1,592,300	\$448,800	\$2,041,100
FY 2018 Projected	1,708,900	517,800	2,226,700
FY 2019 Projected	1,777,300	538,500	2,315,800
FY 2020 Projected	1,848,400	560,000	2,408,400

### Ten Year History of Contributions





**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-17**

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	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
	3/15/2027	825,000.00	122,793.75		
FY 2027	9/15/2027	-	110,418.75	1,058,212.50	233,212.50
FY 2028-2034		7,005,000.00	828,131.25	7,833,131.25	
Outstanding at 9/30/17:		13,890,000.00	4,154,956.25		

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

Interest rate range: 3.0% to 4.0%

		Principal	Interest	Total	Total Interest
	3/15/2018	1,425,000.00	38,550.00		
FY 2018	9/15/2018		10,050.00	1,473,600.00	48,600.00
FY 2019	3/15/2019	670,000.00	10,050.00	680,050.00	10,050.00
Outstanding at 9/30/17		2,095,000.00	58,650.00		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-17**

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	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
	12/1/2025	545,000.00	54,656.25		
FY 2027	6/1/2026	-	46,481.25	646,137.50	101,137.50
FY 2028- 2032		2,985,000.00	242,361.25	3,227,361.25	
Outstanding at 9/30/17:		7,810,000.00	1,897,086.25		



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-17**

**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
	12/1/2017	680,000.00	45,228.75			
FY 2018	6/1/2018	-	31,203.75	756,432.50	(24,905.53)	731,526.97
	12/1/2018	695,000.00	31,203.75			
FY 2019	6/1/2019	-	16,087.50	742,291.25	(15,409.86)	726,881.39
	12/1/2019	715,000.00	16,087.50			
FY 2020	6/1/2020	-	-	731,087.50	(5,242.12)	725,845.38
Outstanding at 9/30/17:		2,090,000.00	139,811.25			

**Series B - \$8,580,000**

**Interest rate range: 5.0% to 5.75%**

		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/1/2017	-	230,305.00			
FY 2018	6/1/2018	-	230,305.00	460,610.00	(150,089.77)	310,520.23
	12/1/2018	-	230,305.00			
FY 2019	6/1/2019	-	230,305.00	460,610.00	(150,089.77)	310,520.23
	12/1/2019	-	230,305.00			
FY 2020	6/1/2020	-	230,305.00	460,610.00	(150,089.77)	310,520.23
	12/1/2020	740,000.00	230,305.00			
FY 2021	6/1/2021	-	211,805.00	1,182,110.00	(144,061.54)	1,038,048.46
	12/1/2021	760,000.00	211,805.00			
FY 2022	6/1/2022	-	192,805.00	1,164,610.00	(131,842.17)	1,032,767.83
	12/1/2022	785,000.00	192,805.00			
FY 2023	6/1/2023	-	172,591.25	1,150,396.25	(119,064.37)	1,031,331.88
	12/1/2023	810,000.00	172,591.25			
FY 2024	6/1/2024	-	151,531.25	1,134,122.50	(105,615.32)	1,028,507.18
	12/1/2024	840,000.00	151,531.25			
FY 2025	6/1/2025	-	129,061.25	1,120,592.50	(91,431.07)	1,029,161.43
	12/1/2025	865,000.00	129,061.25			
FY 2026	6/1/2026	-	105,922.50	1,099,983.75	(76,569.46)	1,023,414.29
	12/1/2026	895,000.00	105,922.50			
FY 2027	6/1/2027	-	81,533.75	1,082,456.25	(61,082.62)	1,021,373.63
FY 2028-2030		2,885,000.00	250,198.75	3,135,198.75	(81,527.27)	3,053,671.48
Outstanding at 9/30/17:		8,580,000.00	3,871,300.00			



BILL NO. 6628

ORDINANCE NO. 6496

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AN ORDINANCE ADOPTING AN ANNUAL BUDGET  
FOR FISCAL YEAR 2018 COMMENCING ON OCTOBER 1, 2017  
AND APPROPRIATING FUNDS PURSUANT THERETO

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**WHEREAS**, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2018 commencing on October 1, 2017; and

**WHEREAS**, a public hearing on the budget was conducted on August 22, 2017, 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 2018 commencing on October 1, 2017, a copy of which is attached hereto and made a part hereof as if 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 12<sup>th</sup> day of September 2017.

  
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.

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