

Clayton, Missouri

Fiscal Year 2023 Operating Budget
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 online.

The 2022 Saint Louis Art Fair Commemorative Print, *Build a Longer Table*, is the work of Mixed Media artist Elissa Brown. Brown's pieces are designed to sublimate the narrative of play, allowing for the immersion into stories that are only fully formed by the experience each viewer brings to the work. The active vignettes illustrated in Elissa's pieces beg their viewers to participate in unravelling the scene they have stumbled upon while delighting in their fantastic absurdity.

If she asks a lot from her viewers, Elissa gives just as much effort through the labor-intensive process of creating these woodcuts. Her work is layered birch that has been drawn, cut, and painted with the line work being pyrographic, meaning the lines are burned into the wood. The burned drawings lend to the appeal of the work's graphic nature while giving the wood itself a vintage touch with the aged patina of the charred edges. The drawing and cutting out of characters and objects, followed by their stacking and layering into new environments, creates depth and adds to the element of surprise found in the details of the artwork.



City of Clayton, Missouri

Fiscal Year 2023 Operating Budget And Five-Year Capital Improvements Plan

Principal Officers

Members of the Board of Aldermen

Mayor

Michelle Harris

Aldermen

Richard Lintz

Ira Berkowitz

Bridget McAndrew

Becky Patel

Susan Bradley Buse

Gary Feder

City Manager

David Gipson

Executive Team

City Clerk

Finance

Economic Development

Information Technology

Planning & Development

Police

Fire

Public Works

Parks & Recreation

Assistant City Manager

June Frazier

Karen Dilber

Gary Carter

Larry Cawvey

Anna Krane

Mark Smith

Ernie Rhodes

Matt Malick

Toni Siering

Andrea Muskopf



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Clayton
Missouri**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

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91	City Manager
92	Economic Development
93	Events
94	Parking Control
95	Finance
96	Human Resources
97	Technology Services
98	Municipal Court
99	Planning & Development <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>
105	Public Safety

Public Safety divisions include Police and Fire & EMS.

- 105 Police**
- 110 Fire**

- 115 Public Works**
The Public Works Department is responsible for major capital projects and maintaining the infrastructure within the City of Clayton.

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October 1, 2022

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

In accordance with the Charter of the City of Clayton, it is my honor to present my recommended operating and capital budget for fiscal year 2023 (FY 2023). This budget includes a one-year operating budget and a five-year Capital Improvement Plan. This budget complies with all City Charter and state requirements and fulfills the requirements outlined by the Government Finance Officers Association Distinguished Budget Presentation Award which the city has attained for the past fifteen years.

The City started to see an increase in revenues for the first time since the onset of the COVID-19 global pandemic during fiscal year 2022. Revenues have improved but some of them are likely to take at least another year to return to pre-pandemic levels. With this in mind, we have developed a budget for fiscal year 2023 with improved revenue projections from the prior year for the areas impacted by the economy. We have maintained high service levels throughout the pandemic and continue to do so with this budget. Inflation is a factor with both revenues and expenditures, and its impact is reflected in the fiscal year 2023 budget.

Operating expenses are projected to considerably outpace revenue in FY2023. It is anticipated that the General Fund will have a deficit of (\$2,200,179). This budget proposes the one-time use of (\$2,200,179) from the fund balance to balance the General Fund. After this draw down of reserves, a fund balance of \$18,259,084 or 60% is projected at the end of FY2023.

Below is a summary of the fiscal year 2023 Budget:

Fund	Revenue	Expenditures	Net Other Financing Sources and Uses	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures*
General	\$27,166,670	\$30,559,757	\$1,192,908	(\$2,200,179)	\$20,459,263	\$18,259,084	60%
Special Revenue	633,831	80,000	(537,699)	16,132	143,574	159,706	26%
Equipment Replacement	94,115	2,489,817	1,570,241	(825,461)	8,727,493	7,902,032	317%
Capital Improvement	5,835,417	2,981,162	(3,234,050)	(379,795)	6,543,903	6,164,108	207%
Construction Funds	976,790	1,761,470	500,000	(284,680)	1,320,656	1,035,976	59%
Debt Service	2,701,968	2,933,850	574,100	342,218	1,914,920	2,257,138	77%
TOTAL	\$37,408,791	\$40,806,056	\$65,500	(\$3,331,765)	\$39,109,809	\$35,778,044	87%

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

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

There are several large capital projects which will be completed in 2022 and others that will begin in 2023. Two Shaw Park playground replacements were completed in the spring of 2022 and the demolition of the old Ice Rink building and relocation of the electricity for the park will begin in the fall. The first phase of Central Business District resurfacing was completed in 2021 and phase two design is underway. Projects planned for 2023 include the replacement of street lighting in Hi-Pointe, DeMun and Wydown Forest; Maryland Avenue Park development; development of a Parks and Bike/Pedestrian Master Plan; Shaw Park service road repairs; microsurfacing of Clayton Gardens, Clayshire, Parkside, Polo & Carondelet; and continuing improvements to sidewalks and curbs.

Economic development projects are still on-going with the Residence Inn and Forsyth Pointe projects nearly complete. The Bemiston Place and AC Hotel projects are also underway. 2023 will see the beginning of construction for the Forsyth Curve and Forsyth-Central projects. The Forsyth Curve project is a four-story, 42-unit condominium building with 1,025 square feet of retail space on the first floor. The Forsyth-Central project is a 25-story mixed-use building with restaurant, retail, hotel, condominium, and parking uses. The development includes construction of 180 hotel rooms, 73 condominium units and 430 parking spaces. We expect to receive new development proposals in the coming months. This activity is encouraging, with the multi-family residential segment in particular showing tremendous strength.

Revenue Analysis

The three primary sources of revenue for the City's General Fund are property tax, utility tax and sales tax. General Fund sales tax was significantly impacted by the pandemic and recent months have seen vast improvement. Our projection for 2023 is a five percent (5%) increase over 2022. Nearly fifty percent (50%) of Clayton's sales tax revenue is generated by business travel and discretionary retail industries. These sectors were severely impacted by the pandemic. We are seeing recovery in those areas that can be attributed to both increased activity and inflationary pressure.

The property tax revenue base continues to increase incrementally, and this is the most stable of our large revenue sources. Clayton has experienced a tremendous growth in assessed value over the past few years for both residential and commercial properties. State law has specific limitations on the growth of property tax revenue. The FY2023 budget projects an increase of 7% in real estate and property tax revenues in the General Fund. New revenue from our recent developments coming onto the tax rolls is added to that amount resulting in an overall total property tax revenue increase of 3.1% over the prior year receipts.

We have seen a downward trend in some of our Utility tax categories, especially those related to telecommunications. The pandemic caused decreased revenues in electric and gas utilities as many of the downtown office buildings were at reduced occupancy; however, as activity levels slowly return to normal, those revenues are increasing. The City is projecting a 2.9% increase in this category over the 2022 level.

Other revenue categories have varied projections for next year. Many categories of revenue that were negatively impacted by the reduced economic activity related to the pandemic have started to increase. The affected revenue streams include parking, fines, interest income, and parks and recreation fees. These revenues are projected to continue increasing in 2023, although some categories may take longer to return to past levels.

The City received funds from the federal American Rescue Plan Act of 2021 in the amount of \$1,689,651 in 2021 and again in 2022. These were one-time funds that will not continue into FY2023.

In summary, General Fund revenue has increased by \$365,689, or 1.4% when compared to the 2022 approved budget.

Expenditure Analysis

As previously mentioned, the City has continued to preserve high service levels while keeping expenditures in check. City staff has reviewed every line item in every department to prioritize needs and maximize cost effectiveness. Three part time staff positions were added to the budget, with two of the positions being internships. The budget includes an employee compensation increase of three percent (3%) for all full-time employees along with a 3% market adjustment. The proposed budget contains funds to perform a compensation and classification study during FY2023 for implementation in FY2024.

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

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

In summary, General Fund expenditures have increased by \$2,010,194, or 7% when compared to the 2022 approved budget.

Conclusion

The City is experiencing increases in economic activity and revenue. However, service levels have only been preserved through the use of reserves, federal grants, and strict cost control for expenditures. Inflationary pressure will continue to cause increases in revenue and expenditures that will likely offset one another. City leaders have been engaged in long term financial planning efforts since the onset of the pandemic and the projected operating deficit is a critical issue that must be addressed in the coming months. We greatly appreciate the ongoing support of the elected officials, citizens, businesses, and employees during this process.

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

Sincerely,



David Gipson
City Manager



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 Principals Guiding Budget Development

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

■ ***Open and Accessible Government***

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

■ ***Fiscal Responsibility***

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

■ ***Personal Honesty and Integrity***

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

■ **Professionalism**

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

Budget Calendar for Fiscal Year 2023

Date

Description

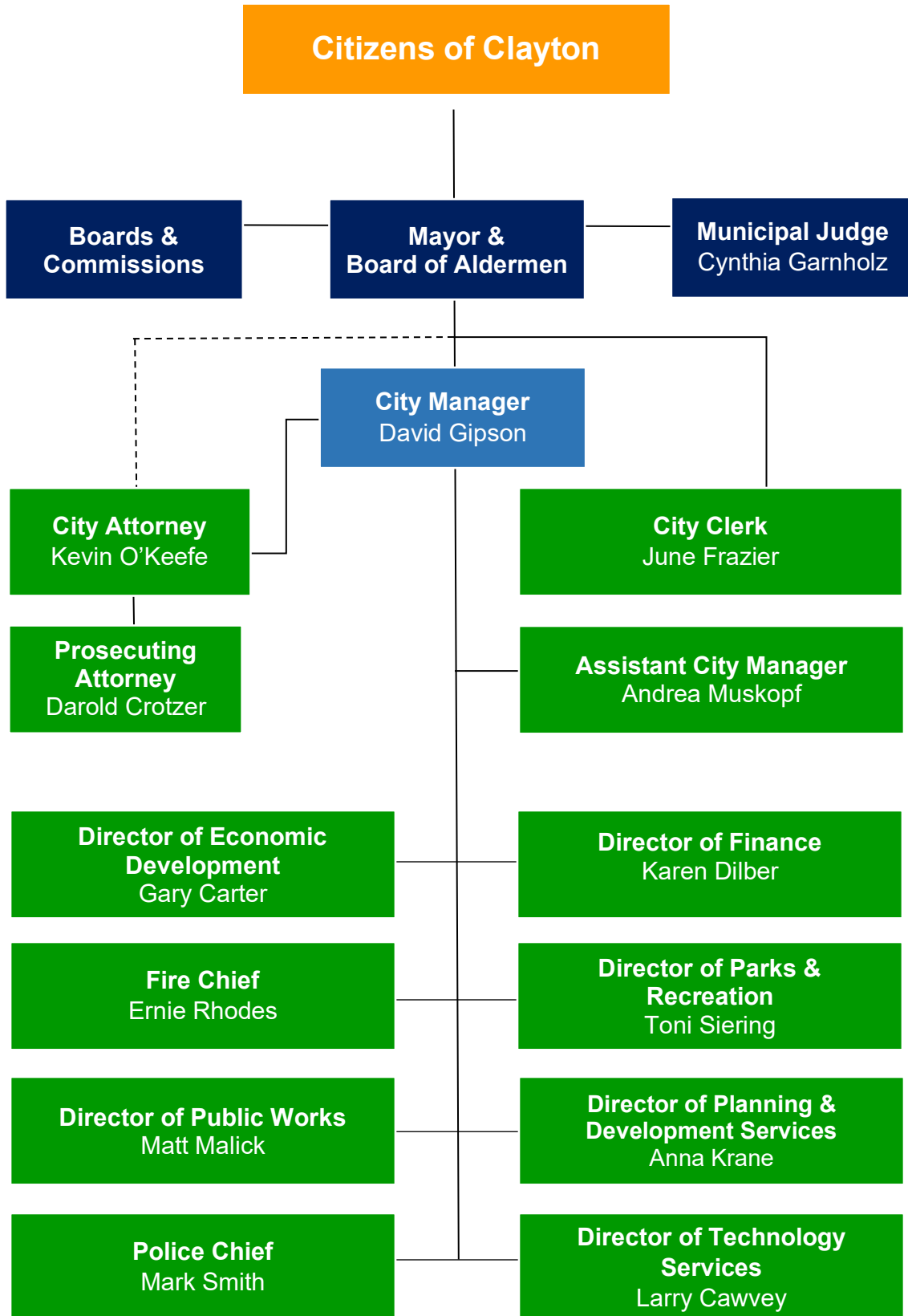
5-year Capital Improvement Plan (CIP)

- March 2, 2022 - Capital Improvement Plan (CIP) departmental process begins
- March 31, 2022 - Department CIP submissions due
- April 2022 - CIP Committee review and recommendations finalized
- May 6, 2022 - CIP recommendations submitted to Board
- May 20, 2022 - Capital Plan presentation and discussion at Board public meeting
- June 14, 2022 - Board approves Capital Plan to include in Proposed Budget

Operating Budget

- April 25, 2022 - Department Budget entry for operating budget begins
- April 28, 2022 - Department Equipment Replacement updates due
- May 10, 2022 - Personnel changes and part-time/overtime FY22 salary estimates and FY23 salary projections due
- May 10, 2022 - Department Revenue submissions due
- May 27, 2022 - Department Operating Budget submissions due
- June 13-17, 2022 - Department management budget presentations with Budget team
- June 20-24, 2022 - Budget Team final review with department management
- June 27-July 8, 2022 - Final Proposed Budget decisions by City Manager
- July 11-22, 2022 - Preparation of recommended budget document by Budget team
- August 1, 2022 - Distribution of Proposed Budget to the Board and public
- August 9, 2022 - Set and publish Public Notice for September 13, 2022 Public Hearing (15 days required)
- August 19, 2022 - Hold Operating Budget review work session with Board
- September 13, 2022 - Public Hearing and 1st Reading of Proposed Budget Ordinance and Proposed Property Tax Levy
- September 27, 2022 - 2nd Reading of Final Budget Ordinance and Property Tax Levy
- September 30, 2022 - Property Tax Levy filing

Board Meetings: August 9, 2022 August 23, 2022 September 13, 2022 September 27, 2022



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 176.25 full-time employees and approximately 125 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 approximately 17,355 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 facilitating travel to and from Clayton for visitors and commuters.

Clayton's business community includes over 7,000,000 square feet of premier office space with less than a 12% 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-Wehmler Companies, Olin Corporation, Apex Oil, and Graybar. Clayton is home to the region's only Ritz Carlton in addition to five 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 a strong pace of development with commercial and multi-family projects, especially in the downtown area. Bemiston Place, an apartment project with ground floor retail, located between Bemiston Avenue and Central Avenue along Maryland Avenue began construction during the Summer of 2022.

US Capital Development is nearing completion of two new office towers supported by a parking garage and ground floor retail. In addition, a new AC Hotel has broken ground at the site of the former Clayton Police Station located at 227 S. Central Avenue.



Photograph by JW Multimedia Productions, 2022

The City has recently given final approval to a condominium project on Forsyth Boulevard between Brentwood Boulevard and Maryland Avenue and a new mixed-use development featuring a hotel and luxury condominiums at Forsyth and Central Avenue. Both are expected to begin construction in 2023.

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 and condominiums.

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 78 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 93% 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.

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.

The Fire Department maintains a rating from the Insurance Services Office (ISO) of 2 (on a scale of one to ten where one is the highest and best rating). This rating is achieved by analyzing emergency communications, municipal water supply, Fire Department operations, risk reduction and emergency

communications. This rating places our department in the top 5.6% percent of all departments in the country.

The Planning and Development Services Department was also rated by ISO and received a 2 rating (with one 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.

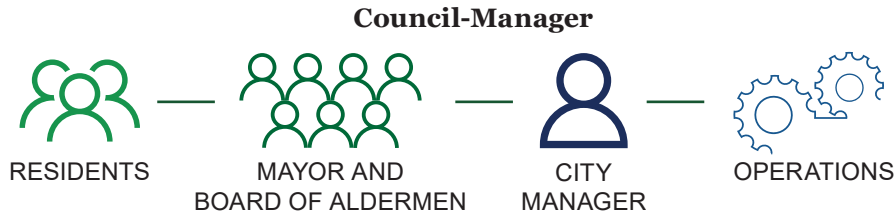
The Public Works Department continues to maintain and revitalize the City's infrastructure including streets, lights, traffic signals, signage, sidewalks, and streetscapes, as well as the City's buildings and fleet of vehicles and large equipment. The City has been a Tree City USA recipient for 30 years.

In Administrative Services, the Finance Department provides prudent fiscal management and has received the following awards from the Government Finance Officers Association (GFOA): the Certificate of Achievement for Excellence in Financial Reporting (34 years), the Popular Annual Financial Reporting Award (6 years), and the Distinguished Budget Presentation Award (17 years). These awards are the highest form of recognition in governmental financial reporting and budgeting.

The Technology Services Department continues in its mission to maintain state-of-the-art information systems.

City of Clayton At a Glance

ST. LOUIS COUNTY SEAT
INCORPORATED IN
1913



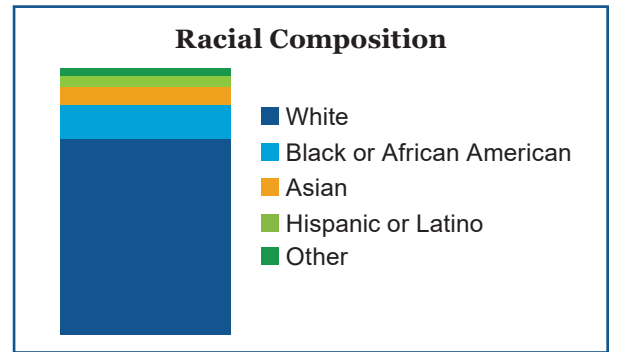
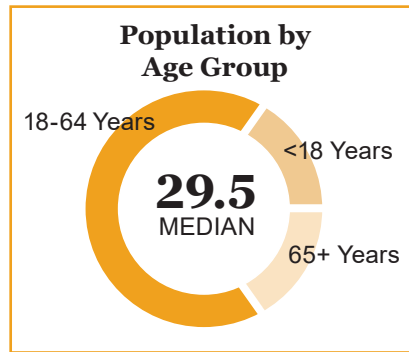
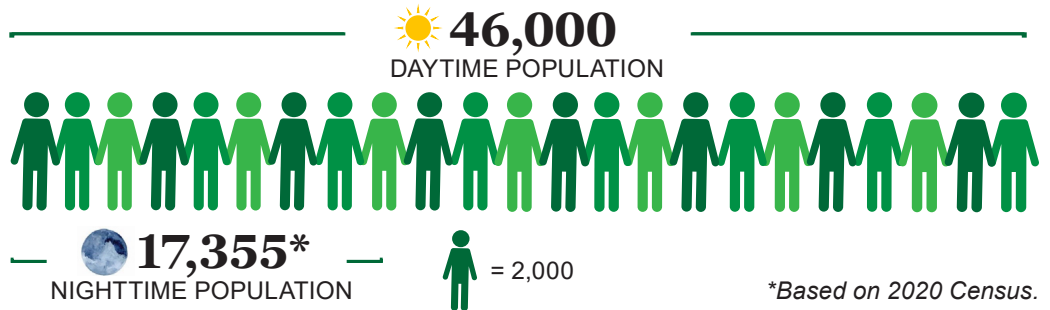
Elected Officials

- 3** WARDS
- 2** ALDERMEN PER WARD
- 1** MAYOR AT-LARGE

\$108,387
MEDIAN HOUSEHOLD INCOME

Average Household Size
2.21 PER HOUSEHOLD

5,587 HOUSEHOLDS



Resident Education and Professions

78.3% OVER AGE 25 WITH BACHELOR'S DEGREE

71.0% IN PROFESSIONAL MANAGEMENT



Clayton School District

PRE-K.....1
ELEMENTARY.....3
MIDDLE SCHOOL.....1
HIGH SCHOOL.....1

2,412
TOTAL STUDENTS

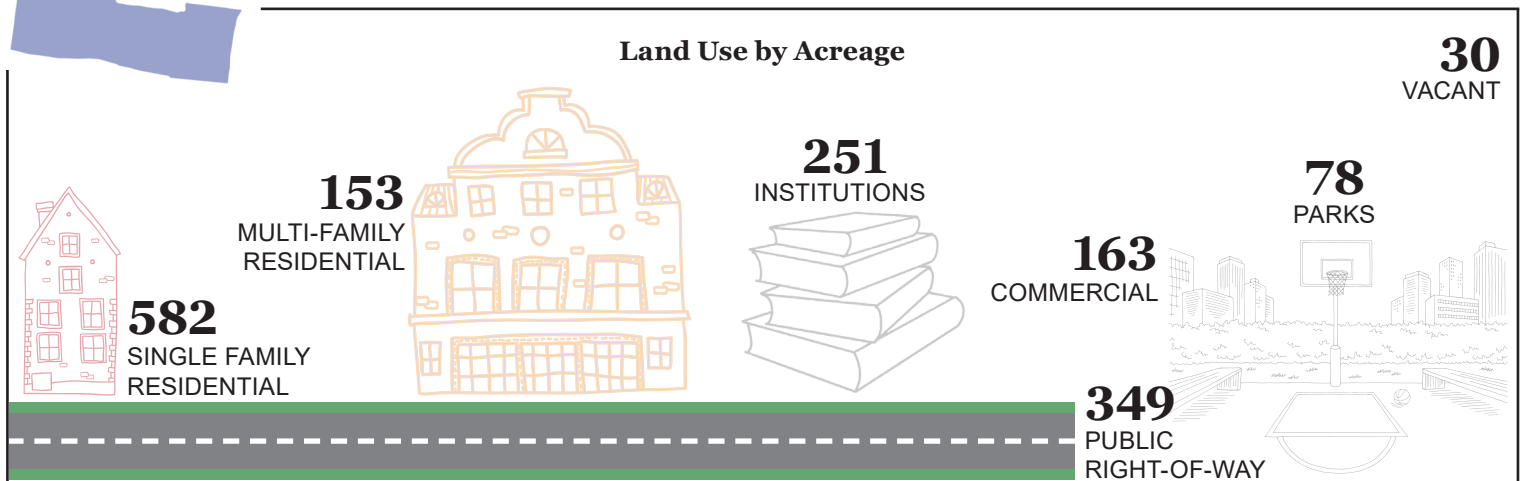
College and Graduate School Enrollment

WASHINGTON UNIVERSITY 16,244

FONTBONNE UNIVERSITY 955

CONCORDIA SEMINARY 618

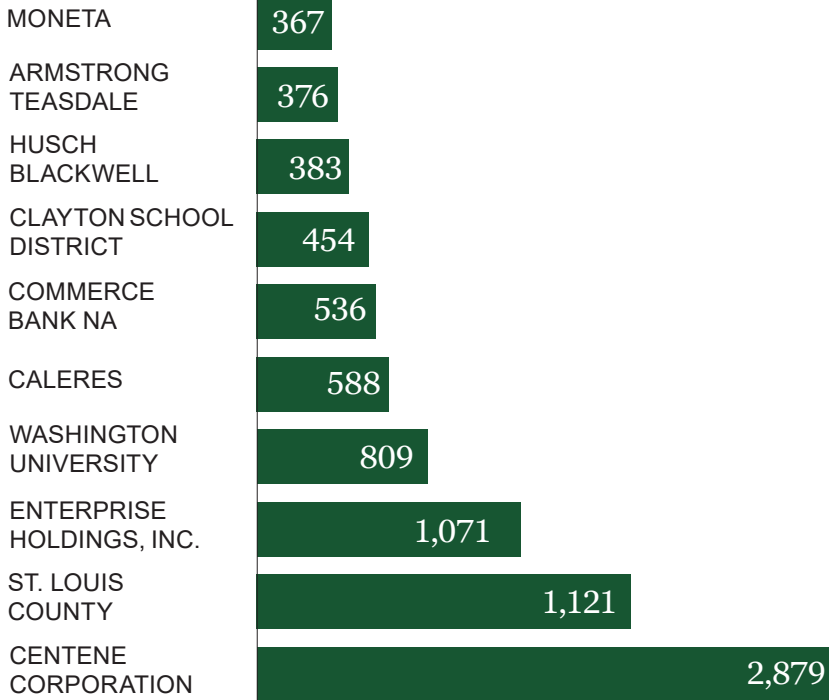
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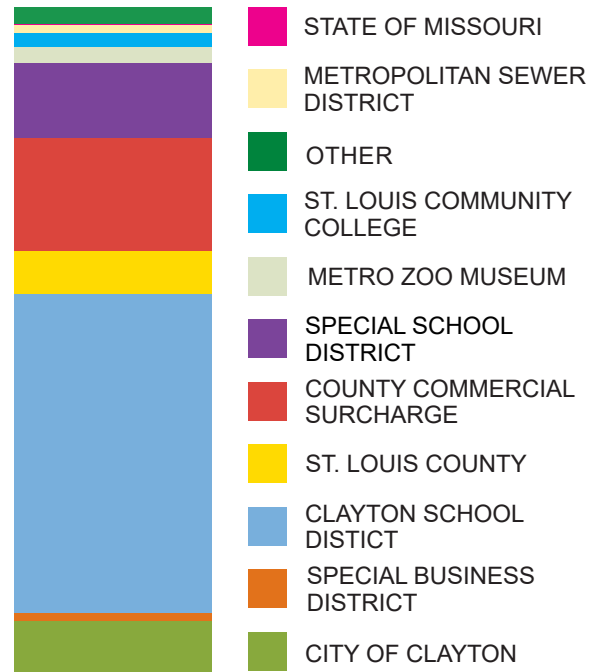
City of Clayton At a Glance

3,408
BUSINESSES

Largest Employers



Commercial Property Tax (\$9.9119 per \$100 of assessed valuation)



\$850,000
MEDIAN HOME
SALE PRICE

\$452,500
MEDIAN CONDO
SALES PRICE

Assessed Property Tax Value

RESIDENTIAL
\$690,605,300

COMMERCIAL
\$443,409,947

PERSONAL PROPERTY
\$109,127,527

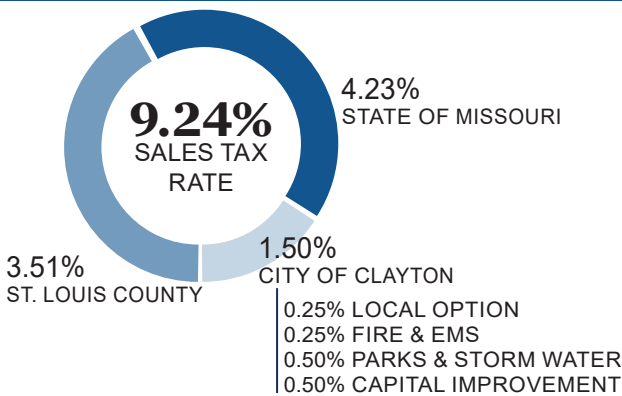
\$1,243,142,774
TOTAL VALUE

AAA
GENERAL OBLIGATION
BOND RATING

Outstanding Bonds
(as of 9/30/22)
\$10,180,000
GENERAL OBLIGATION BONDS

\$15,640,000
SPECIAL OBLIGATION BONDS

\$25,820,000
TOTAL OUTSTANDING BONDS



Overall Perceptions of Clayton

QUALITY OF LIFE IN THE CITY	97%
IMAGE OF THE CITY	97%
OVERALL QUALITY OF CITY SERVICES	90%
APPEARANCE OF THE CITY	82%
FEELING OF SAFETY IN THE CITY	91%
VALUE RECEIVED FOR CITY TAX DOLLARS AND FEES	75%
QUALITY OF NEW RESIDENTIAL DEVELOPMENT	60%
QUALITY OF SPECIAL EVENTS AND CULTURAL OPPORTUNITIES	77%
HOW WELL CLAYTON IS PLANNING/MANAGING REDEVELOPMENT	51%
RECREATIONAL OPPORTUNITIES IN THE CITY	83%
QUALITY OF NEW COMMERCIAL DEVELOPMENT	53%

Residential Property Tax

(\$7.1404 per \$100 of assessed valuation)



CITY OF CLAYTON
CLAYTON SCHOOL DISTRICT
ST. LOUIS COUNTY
SPECIAL SCHOOL DISTRICT
MISSOURI STATE & OTHER

Policy Implications and Decision Points

General Fund Balance

In March of 2022, the Board of Aldermen established a fund balance goal equaling 183 working days or 50% 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 updated policy provides for the Board to take action once the fund balance equals 40% of our operating expenditures, in order to prevent the fund balance from going below 25%. The General Operating Fund balance is projected to total \$17,765,181 on September 30, 2022, which is 62% of total expenditures.

Personnel Position Classification System

The position classification system establishes a hierarchy of the various job descriptions maintained by the City. The system is based on an analysis of the duties and responsibilities for each position, considering such factors as education, training and experience needed to perform the job, nature of the work involved, the degree of supervision exercised or received, and other measures of responsibility and complexity. The St. Louis area municipal market is also taken into consideration for determining appropriate salary ranges. This is the third budget year since the most recent compensation study was performed. That study was performed by an outside consultant, McGrath Human Resources Group, and included a full market review of the classification system, as well as compensation and benefits.

The City has two pay systems which are the Step System which covers police and firefighters, and the Open Range System which covers all general employees and the Police and Fire Chiefs. Step System employees progress through their salary range one step each year based on successful performance; and Open Range employees' progress through their salary range based on their annual performance evaluation. Salary ranges are adjusted based on the market.

Provisions for FY 2023 Pay Adjustments: The City's goal is to maintain our place in the competitive market for salaries and benefits. The compensation recommendation this year is to provide a 3% across the board increase to all employees as well as step increases and midpoint increases. The ranges for positions in the step system will be adjusted by 3% and the ranges in the Open Range system will be adjusted by 3%. In addition, all employees will be capped at the maximum of their salary range. This level of increase may be a lower level than the City's market comparable organizations are providing.

The part-time and seasonal personnel salary schedule includes changes to a few positions to assure compliance with the next Missouri minimum wage increase which will occur in January 2023, but no across the board changes are planned for other positions this year. Individual salary increases for part-time personnel are based on additional responsibilities and experience.

Personnel Changes: There are no additions to the number of full-time employees in FY2023, but the budget includes 1 additional part-time position and two part-time internship positions in Administration, that were not previously budgeted. The part-time position is a human resources project manager who will assist with ongoing and planned human resource projects. The internships consist of a marketing intern who will be used for content creation for City-wide communication, and an information technology intern who will provide general support and/or network/server projects. The Planning & Development department is reclassifying one (1) Building Inspector I position to a Multi-Discipline Inspector, and one (1) Administrative Specialist position to Planning Technician.

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 \$883,085, or 11.1% of compensation, as compared to \$936,031 in the prior year. The City's contribution to the Non-uniformed plan is estimated to be \$536,394, or 8.8% of compensation, as compared to \$592,010 in the prior year. 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 costs in the future. The premium rate increase this year was 8%. The City contributes 90% of the premium for employee-only coverage and 75% of the premium for employee and dependent coverages. The City continues to offer an opt-out option which provides payment to employees who have health care coverage elsewhere, with approximately 7% of employees taking advantage of this benefit.

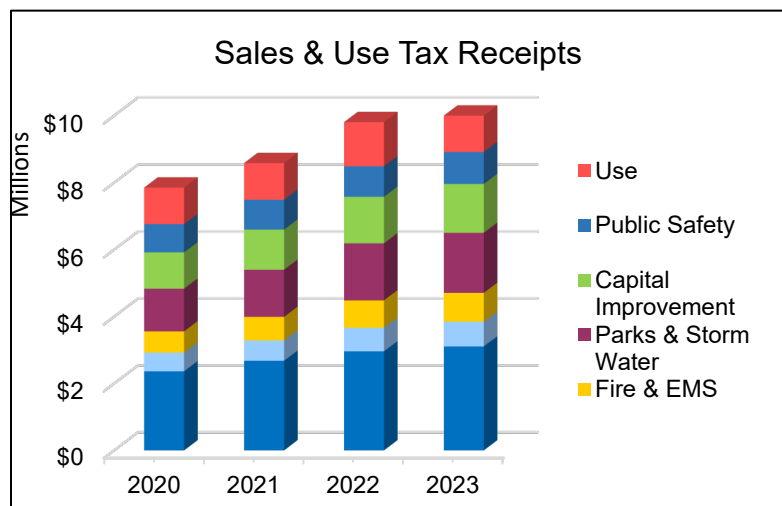
Other Fringe Benefits: The City's other major fringe benefit programs will continue, including life insurance, long-term disability insurance, dental insurance, employee assistance program, tuition reimbursement, family membership to the Center of Clayton, and a 25% subsidy for Metro passes. Vision plan benefits and identity theft prevention are also offered as voluntary benefits. These benefit programs have been successful and are well-received.

Sales and Use Tax

The City's total sales tax rate as of October 1, 2022 is 9.238%. 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% city tax rate noted in the schedule, a county-wide 1% tax and a portion of a 0.5% county-wide public safety tax.

The schedule below provides a history of the sales and use tax received and expected by the City for fiscal years 2019 and projecting through 2022. The decline in 2020 and lower amount in 2021 reflect the impact of the pandemic on this revenue source.

City of Clayton Sales Tax Rate As of October 1, 2022	
State	4.225%
County	3.513%
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>
Total Sales Tax Rate	9.238%

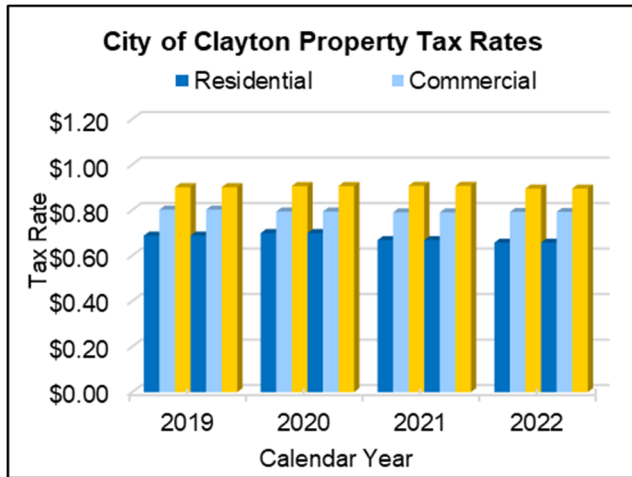


A use tax was passed by City voters and began collection part-way through 2019. The City's use tax rate is 1.5%.

In fiscal year 2023, total sales and use tax revenue is projected to be \$10.26 million. Of this amount, \$5.67 million is allocated to the General Fund and another \$4.59 million for 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 \$9.32 million in this fiscal year.



The Special Business District (SBD) tax is a tax on those properties within the downtown area. For 2021, the approved SBD residential property tax rate decreased to \$0.079, and the approved commercial tax rate increased to \$0.116.

	2019 (FY20)	2020 (FY21)	2021 (FY22)	2022 (FY23)
Residential	0.688	0.699	0.668	0.657
Commercial	0.802	0.794	0.790	0.792
Personal Property	0.901	0.906	0.907	0.895

City of Clayton and Clayton Special Business District Assessed Values

	2021 (FY22)	2022 (FY23)
Residential	\$683,764,540	\$690,605,300
Commercial	\$451,779,264	\$443,409,947
Personal Property	\$91,652,341	\$109,127,527

	2021 (FY22)	2022 (FY23)
Residential	\$91,786,280	\$90,322,820
Commercial	\$391,476,260	\$387,498,950

City of Clayton and Clayton Special Business District Tax Rate Comparison

City of Clayton							
	2021 (FY22)			2022 (FY23)			
	Residential	Commercial	Personal	Residential	Commercial	Personal	
General	\$0.497	\$0.610	\$0.707	\$0.498	\$0.622	\$0.707	
Police	0.091	0.100	0.120	0.091	0.102	0.120	
Debt Service	0.080	0.080	0.080	0.068	0.068	0.068	
Total Rate	\$0.668	\$0.790	\$0.907	\$0.657	\$0.792	\$0.895	

2021 (FY22)		2022 (FY23)	
Residential	Commercial	Residential	Commercial
\$0.079	\$0.116	\$0.082	\$0.117

Fee Changes

Permit Parking Fees: Fees for parking lots and parking garages will not change this year with the exception of 8011 Bonhomme Garage for which monthly fees will increase from \$85 to \$90 per space. The City no longer leases the Upper St. Joe lot located at 120 N Meramec, and no longer receives permit parking fees for this location.

Private Subdivision Fees: The fee charged to private subdivisions within city limits for snow removal, leaf collection, and street sweeping will increase to \$0.56 per linear foot this year. For private subdivisions that lay outside city limits, fees are based on a 3-year average of the actual costs. Based on actual operating expenses and accounting for the variability in winter storm costs, this year the fee has increased by \$0.12 per linear foot. The table below summarizes these fees in recent years.

Cost Per Linear Foot			
	FY 2021	FY 2022	FY 2023
Within City Limits	\$0.52	\$0.53	\$0.56
Outside City Limits	\$2.09	\$1.79	\$1.91

Grants and Donations

The City will receive federal grant funding to support the Central Business District resurfacing project and a local grant to assist in funding the Maryland Avenue pocket park. The City also anticipates receiving a TRIM (Tree Resource Improvement and Maintenance) grant from the State of Missouri for tree care.

Bonded Indebtedness

For 2022 property taxes, the total assessed valuation for the City of Clayton was \$1,243,142,774. 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 \$124,314,277, if approved by the voters. The City currently only has \$10,180,000 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 was reaffirmed this year at AAA. The City has total debt outstanding of all types in the amount of \$25,820,000 as of September 30, 2022.

Total Outstanding Bonds as of September 30, 2022	
Issuance	Amount
2019 Special Obligation Refunding & Improvement	\$10,630,000
2021 Special Obligation Refunding Bonds	5,010,000
2022 General Obligation Refunding Bonds	<u>10,180,000</u>
Total Outstanding Bonds	\$25,820,000

2019 Special Obligation Refunding and Improvement Bonds – The City issued \$12.4 million of bonds in October 2019. The amount of \$7.6 million of special obligation bonds were issued to refund the 2009 Build America Series B bonds, which will result in approximately \$600,000 in interest savings. The remaining \$4.83 million bonds were issued to fund the City's portion of the renovation of the Center of Clayton.

2021 Special Obligation Refunding Bonds – The City issued \$5,010,000 of special obligation bonds to refund, similar to refinance, the outstanding balance of the 2011 special obligation bonds. The original

bonds were used to purchase and renovate the new Police Headquarters and various other capital improvement projects including traffic signs and signage, street lighting, and improvements to park amenities and Public Works and Parks & Recreation facilities.

2022 General Obligation Refunding Bonds – The City issued \$10,180,000 in general obligation bonds to refund, similar to refinance, the outstanding balance of the 2014 general obligation bonds. The original debt paid for updates to street lighting, replacement of alleys, and resurfacing and repaving of more than fifty percent of the City’s neighborhood streets.

Long-term Financial Planning

The City has various long-term planning processes which guide long-term financial decisions. The City performs a General Fund five-year projection of both revenue and expenditures. Other long-term planning processes include a City strategic plan and comprehensive plan, public art, and several plans that guide the replacement of assets and the planning and spending of capital funds. Below is a brief description of these processes and the location of publicly available documents, where available.

Five-year Financial Projections

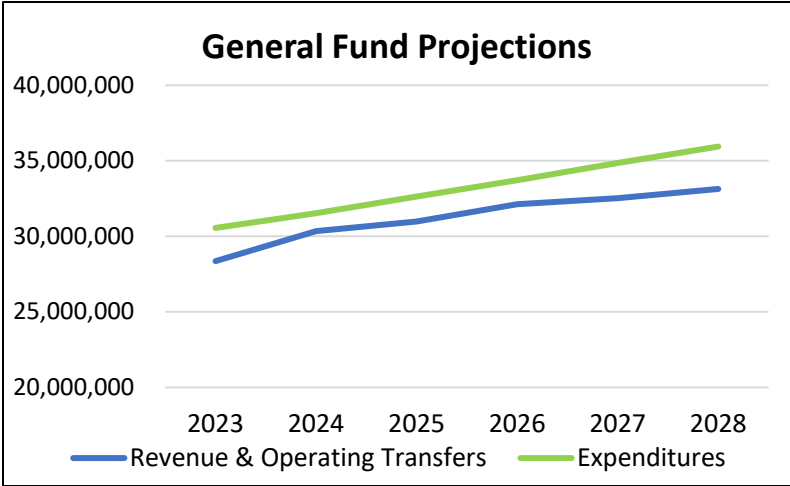
This year the City began a process of five-year planning for revenue and expenditures in the General Fund. The purpose of the plan is to assist the City in developing long-term strategies to address budgetary issues in the City's operating fund.

The assumptions involved in the projections included evaluating each revenue area to determine the appropriate rate of growth projection. The assumptions used for the City's largest revenue sources are:

- Property Tax – A 5% growth factor was used for 2023 plus the additional projected property tax on approved developments. A 2% growth factor was used for subsequent years.
- Sales Tax – A 5% growth factor was used for 2023 as this is projected to bring the City back to pre-pandemic levels of this tax. All other years use a 2% growth factor and an addition of a new state-wide tax on internet sales which will occur beginning during 2023.
- Utility Gross Receipts Tax – A 2% overall growth factor was used with a reduction over several years related to state legislation reducing cable franchise fees.
- Other Revenue Categories – Most other revenues sources are level with limited growth. The City chose to show the one-time American Rescue Plan Act grant in a separate line since the effect on 2022 was substantial.

The assumptions regarding expenditure growth factors are:

- Personnel – A 5.5% growth factor was used for 2024 to account for the compensation study being done in 2023, and a 3% growth factor was used for subsequent years.
- Contractual Services – A 2% growth factor was used.
- Waste Contract – A 2.5% growth factor was used for 2023 per current contract, and a 30% growth factor was used for 2024, with a 5% growth factor in subsequent years, to estimate increased rates associated with a new contract. The Board of Aldermen is currently considering whether or not to continue City-funded waste hauling with the contract that will go into effect on October 1, 2023.
- Commodities – A 1.5% overall growth factor was used.
- Capital Outlay – Future small capital outlay projects are estimated at \$181,000 for future years.



This graph depicts the projections for growth in the expenditures and revenues of the General Fund. Without additional revenue or reduced expenditures the deficit is likely to grow over the next five years, reducing the fund balance significantly. The City is in the process of developing strategies to reduce the future budget deficit. The revenue and expenditure categories are listed on the following page.

General Fund Projections

	2022 Estimated	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Beginning Fund Balance	\$ 19,893,687	\$ 20,459,470	\$ 18,259,291	\$ 17,073,164	\$ 15,421,113	\$ 13,842,560	\$ 11,499,794
Revenue & Operational Transfers							
Property Taxes	7,105,842	7,201,333	7,686,306	8,041,881	8,697,997	8,731,779	9,045,913
Sales & Use Tax	5,394,170	5,663,878	6,100,230	6,617,788	6,778,900	6,880,583	6,949,389
Utilities	5,226,309	5,363,967	5,446,996	5,600,231	5,631,376	5,644,252	5,658,088
Intergovernmental	1,908,671	1,997,936	2,049,320	2,102,145	2,156,453	2,212,285	2,269,687
Grants & Donations	250,110	173,700	176,507	179,516	182,586	185,720	188,919
One-time Federal Grants	1,720,089	-	-	-	-	-	-
Licenses, Permits & Fees	2,996,858	3,092,064	3,802,897	3,190,370	3,235,574	3,281,646	3,324,105
Parks & Recreation	722,628	816,930	833,269	849,934	866,933	884,271	901,957
Fines	619,060	644,207	644,415	657,303	670,449	683,858	697,536
Parking	1,912,672	1,857,426	1,995,580	2,035,051	2,075,311	2,116,376	2,158,263
Interest Income	131,784	168,729	168,729	172,104	172,104	175,546	175,546
Miscellaneous	191,833	186,500	187,410	188,338	189,285	190,251	191,236
Sale of Assets	207	600	600	600	600	600	600
Transfer in from ERF	49,916	-	-	-	-	-	-
Special Business Dist. Transfer	520,871	537,699	564,584	625,746	686,921	700,659	714,672
Capital Transfer for Operations	475,300	654,609	689,513	726,137	793,612	834,762	863,953
Revenue & Operational Transfers	29,226,320	28,359,578	30,346,356	30,987,144	32,138,101	32,522,588	33,139,864
Expenditures & Transfers-out							
Personnel Services	20,022,386	20,821,303	21,619,496	22,285,538	22,971,912	23,680,131	24,409,995
Contractual Services	5,010,323	5,867,385	5,391,673	5,562,147	5,727,684	5,956,633	6,087,634
Waste Contract	2,177,670	2,251,757	2,927,073	3,169,053	3,353,848	3,521,517	3,697,569
Commodities	1,394,236	1,389,780	1,413,522	1,441,738	1,482,491	1,526,354	1,569,873
Capital Outlay	55,922	229,532	180,719	180,719	180,719	180,719	180,719
Total Expenditures	28,660,537	30,559,757	31,532,483	32,639,195	33,716,654	34,865,354	35,945,790
Surplus (Deficit)	565,783	(2,200,179)	(1,186,127)	(1,652,051)	(1,578,553)	(2,342,766)	(2,805,926)
Ending Fund Balance	\$ 20,459,470	\$ 18,259,291	\$ 17,073,164	\$ 15,421,113	\$ 13,842,560	\$ 11,499,794	\$ 8,693,868

*At the time of the budget's passing, the Board of Aldermen was discussing eliminating City-funded waste hauling services from future budget years.

Other Areas of Long-term Financial Planning

The City also has several other long-term planning processes outlined below.

	Public Input	Description
Strategic Plan <i>2012</i>	Yes	The City's current strategic plan, "C the Future" was developed in 2012 through a community-based strategic planning process. It includes a vision, key performance areas, strategic initiatives, and action plans for the City. The City intends to update this plan in the near future. Please see the Strategic Plan & Performance Management Section of the Budget. Below is a link to the current plan: https://www.claytonmo.gov/programs-initiatives/c-the-future-clayton-s-strategic-planning-process
Comprehensive Plan <i>Budgeted in FY 2023</i>	Yes	The Comprehensive Plan, or City Master Plan, is a land use plan that guides future actions of the community. It includes vision, goals, objectives and policies to guide the City's elected officials, property owners, developers, staff and residents on the appropriate growth and redevelopment for Clayton. The plan was last revised in 1975 with a downtown master plan update in 2010. The City intends to update the master plan next fiscal year. Below is the link to the current plans: https://www.claytonmo.gov/government/planning-and-development-services/planning-zoning-and-architectural-review/master-plan
Equipment Replacement Program <i>Updated FY 2023</i>	No	This program establishes a "sinking fund" and other processes used to analyze and fund the replacement of various City assets. The City budgets annually for each asset to accumulate funds to be available for these long-term purchases according to the plan. This system has three components which are presented separately below: <ul style="list-style-type: none"> • Vehicle Replacement • Computer Systems and Equipment Replacement • Facilities Equipment Replacement This is an internal program with no public document, but a detailed description of the planning processes and the upcoming planned purchases can be found in the Equipment Replacement fund section of this document.
<ul style="list-style-type: none"> • Vehicle Replacement Plan 	No	This plan establishes the policy of replacement cycles for vehicles and other rolling stock. Replacement cycles are reviewed annually to verify replacement analysis. In order to create the most economical replacement policy, this plan considers the total cost of maintenance and depreciation, the environment in which the equipment operates, fuel costs, conditional suitability, safety, downtime, alternative fuels, energy-efficient vehicles and equipment, new technology and a review of repair versus replacement. This plan is funded through the Equipment Replacement Program.

	Public Input	Description
<ul style="list-style-type: none"> • Computer Systems and Equipment 	No	This plan establishes the policies regarding the replacement of computer equipment and both small and large computer systems, including the useful lives, evaluation tools and replacement cycles. This plan is funded through the Equipment Replacement Program.
<ul style="list-style-type: none"> • Facility Equipment Replacement 	No	This plan establishes policy for the replacement cycles for building components, including equipment and systems. This plan has expanded significantly over the last few years as all buildings were inventoried to determine the components to include in the plan. Replacement cycles are reviewed annually. This plan is funded through the Equipment Replacement Program.
Capital Improvements Program and Plan	Yes	This program serves as a plan to maintain the City's capital investment in facilities, infrastructure, parks and the planning and construction of new assets. This program has a specific weighted criteria system for all capital improvement requests across all departments. The resulting ranking for each project determines priority in funding. This results in a five-year capital improvements funding plan. This program is described in the Capital Improvement Fund section of this document, including the full program description and detailed five-year project funding plan.
Parks and Recreation Master Plan <i>Budgeted in FY 2023</i>	Yes	This plan establishes the policy regarding new parks and recreation projects in the City. This plan was originally completed in 2007, with an update in 2010. In 2013 a master plan overlay for Shaw Park was approved. A new full master plan is budgeted this year. The most recent plan is found at: https://www.claytonmo.gov/government/parks-recreation/about-parks-and-recreation/parks-and-recreation-documents
Bikeable Walkable Communities Plan <i>Budgeted in FY 2023</i>	Yes	This plan identifies improvements to multi-modal transport that can be completed as standalone projects or as components to projects. The current plan was last updated in 2009. A new full master plan is budgeted this year which will include public input. The most recent plan is found at: https://www.claytonmo.gov/government/public-works/projects
ADA Transition Plan <i>2014</i>	Yes	In 2014, the City completed an Americans with Disabilities Act (ADA) transition plan which identifies all the deficiencies related to ADA in the City and includes a long-term plan to address these issues. The City budget includes annual funding dedicated to these improvements to address these items over many years. This plan is found at: https://www.claytonmo.gov/government/public-works/ada-transition-plan

	Public Input	Description
Pavement Management Plan	No	This program establishes guidelines to preserve the structural integrity and extend the service life of the City's street network. The goal of the plan is to be proactive regarding pavement repairs and avoid costly reconstructions. The plan establishes interval treatments over a 21-year cycle and these treatments are included in the annual Capital Improvement Program. This plan is found at: https://www.claytonmo.gov/government/public-works/projects
Public Art Master Plan 2002	Yes	This plan was established in 2002 to provide a framework and general guidance for accomplishing the goals of the plan in selecting, placing and maintaining public art in the City. It catalogues existing art and establishes the foundations for future art in the City. This plan is found at: https://www.claytonmo.gov/programs-initiatives/public-art

Changes in Fund Balance

The City has several funds which will experience a change in fund balance exceeding 10%. In comparing the estimated fiscal year 2022 ending fund balance with the projected 2023 ending fund balance, four funds will have a change greater than 10%.

Fund	2022 Estimated Ending Fund Balance	2023 Projected Ending Fund Balance	\$ Change from 2022 to 2023	% Change from 2022 to 2023
Sewer Lateral Fund	112,641	128,209	15,568	14%
2014 GO Bond Construction Fund	2,635,199	1,850,519	(784,680)	-30%
Ice Rink Project Fund	(1,314,543)	(814,543)	\$500,000	38%
2019 Special Obligation Rfdg & Improv	869,801	1,174,619	304,818	35%

Sewer Lateral Fund

The 14% increase in this fund balance is the result of a continued surplus for the third year following a reduction in the maximum amount of sewer lateral reimbursement from \$3,000 to \$2,000.

2014 General Obligation Bond Projects Construction Fund

The 30% decrease in this fund is expected as the remaining bond proceeds from the 2014 General Obligation bond issuance are used to fund qualifying projects. This fund was established in 2021 and is used to track projects funded by the bond issuance. Prior to 2021, these projects were recorded in the Capital Improvement Fund with transfers from the 2014 debt fund to cover project costs.

Ice Rink Project Fund

The 38% increase expected in this fund balance is a result of transfers from the Capital Fund to reduce the deficit in this fund.

2019 Special Obligation Refunding & Improvement Bond Issue

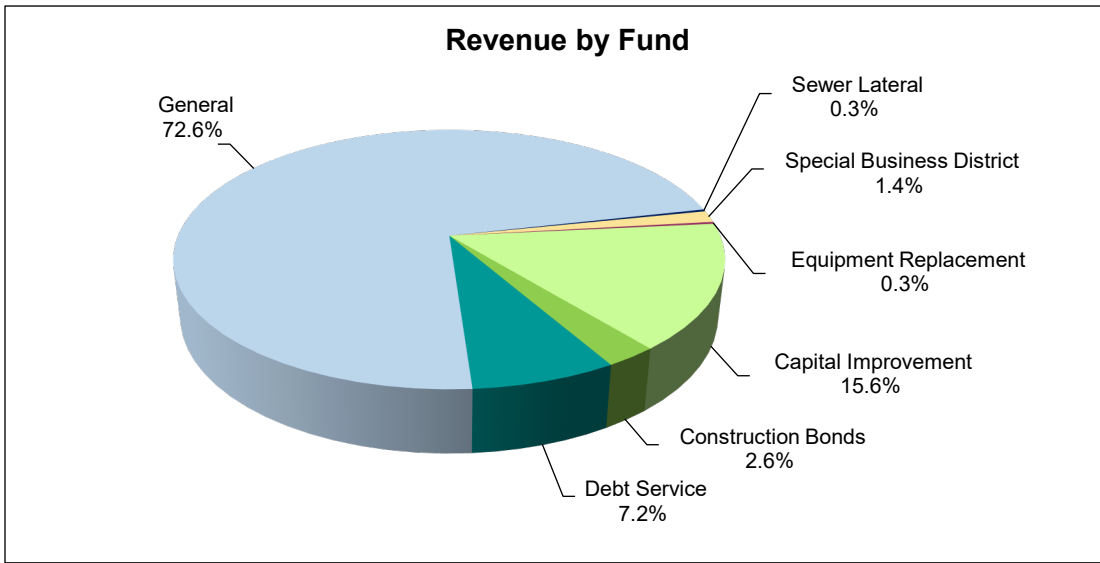
The 35% increase in this fund is a result of property tax revenue being higher than the annual debt service payment, which will assist in creating a debt service reserve.

Budget Highlights: All Funds

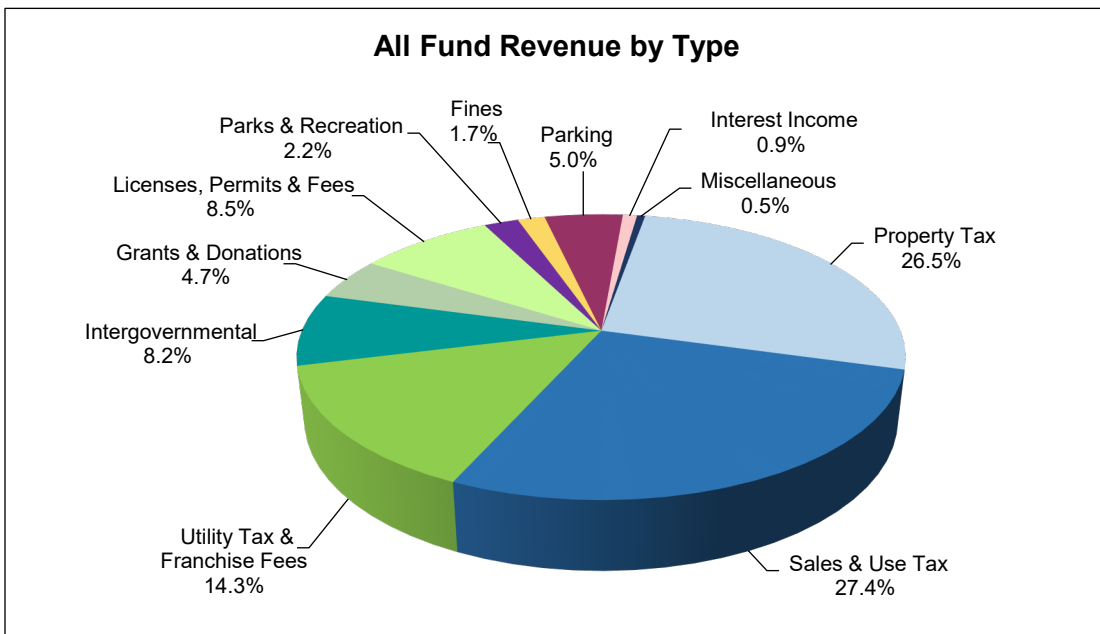
Revenue

Revenue from all funds is projected to increase to \$37,408,791 from the prior year's budget, which is a 5.5% increase. This budget anticipates recovery from the lower economic activity during the pandemic. The budget projections show the largest percentage growth in parks & recreation and interest revenues as both of these activities move closer to historic levels.

The graph below illustrates the percentage of revenue that is anticipated to be collected by fund in 2023. The distribution of revenue between fund types remains similar to the distribution in the prior budget.



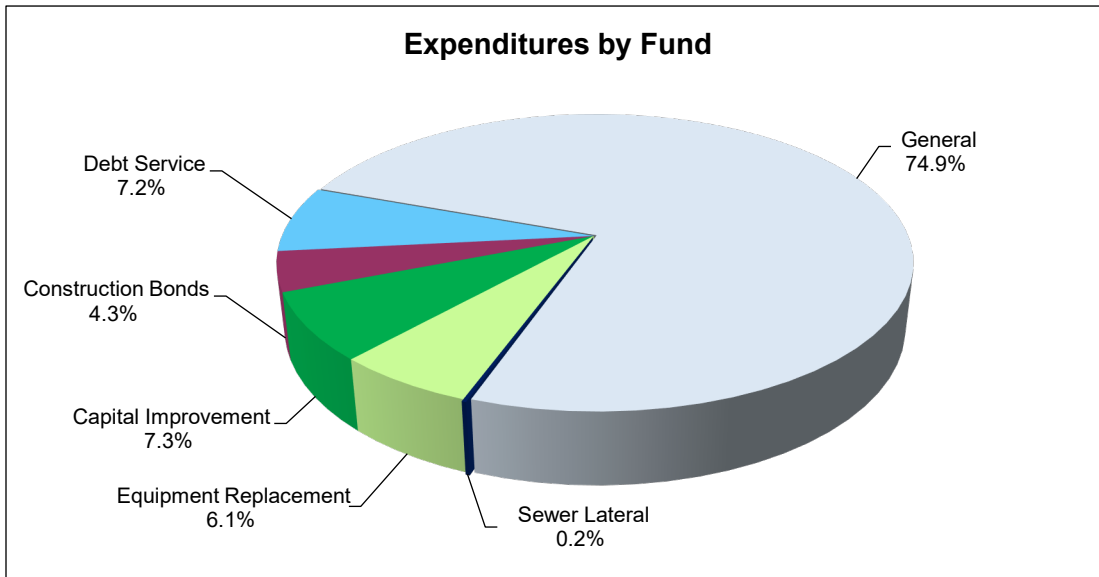
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected in 2023. Parks and recreation fees, fines, and sales and use taxes are expected to increase in 2023 as economic activity recovers in the City.



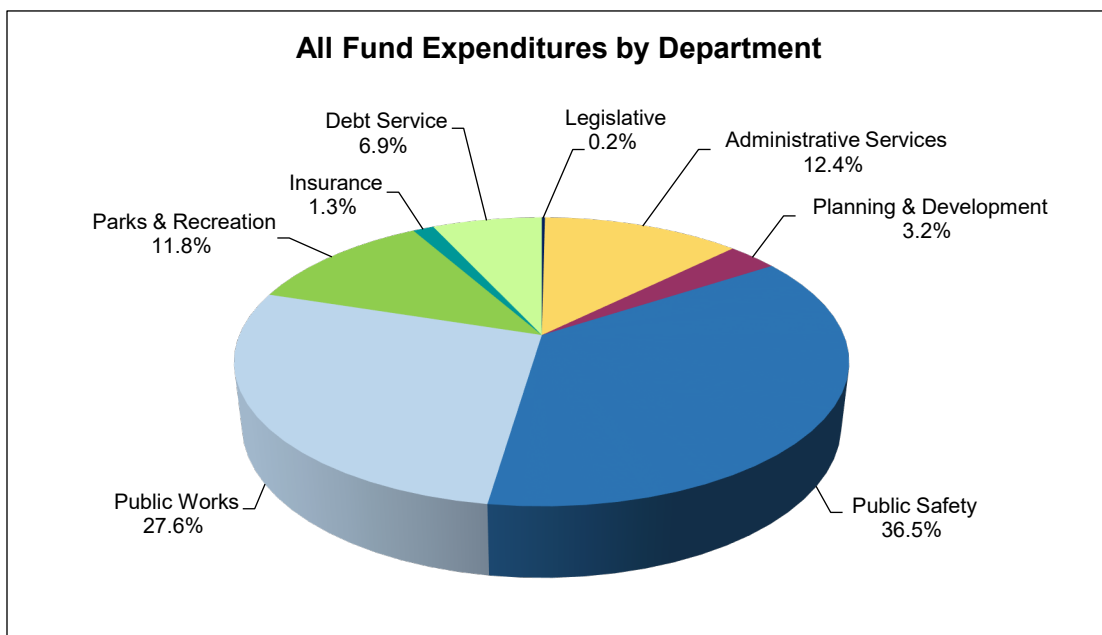
Expenditures

Expenditures from all funds are projected to increase to \$40,806,056 from the prior year's budget, which is a 8.6% increase. In 2020 and 2021, the City was diligent in reducing expenditures and delaying capital expenditures, where possible, due to the decline in revenue during the pandemic. In 2023, many of those items and projects are now budgeted in the equipment replacement and construction funds which are experiencing 102% and 118% increases, respectively. Expenditures in the Construction Bond funds are increasing in 2023 as projects are scheduled to use the remaining 2014 General Obligation bond funds.

The graph below illustrates the percentage of expenditures projected to be spent by fund in 2023.



The graph below illustrates the percentage of projected expenditures to be spent by each department or function in 2023. The Legislative, Public Works, and Planning departments are expected to increase expenditures 31.9%, 27.7%, and 17.9% respectively compared to the prior year. This is a result of activity returning to normal after reduced activity during the pandemic, and also represents increased costs due to inflation.



Summary of Revenue and Expenditures All Funds

Revenue by Fund

Fund	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Revenue						
General	\$26,574,361	\$28,180,026	\$27,166,670	72.6%	(\$1,013,356)	-3.6%
Sewer Lateral	95,680	95,518	95,568	0.3%	50	0.1%
Special Business District	464,782	521,060	538,263	1.4%	17,203	3.3%
Equipment Replacement	161,094	76,119	94,115	0.3%	17,996	23.6%
Capital Improvement	4,712,708	5,563,207	5,835,417	15.6%	272,210	4.9%
Construction Bonds	978,999	12,276	976,790	2.6%	964,514	7856.9%
Debt Service	2,472,827	2,687,623	2,701,968	7.2%	14,345	0.5%
Total Revenue	35,460,451	37,135,829	37,408,791	100.0%	272,962	0.7%
Other Financing Sources	8,504,272	21,940,910	4,359,577		(17,581,333)	-80.1%
Total Revenue & Other Financing Sources	\$43,964,723	\$59,076,739	\$41,768,368		(\$17,308,371)	-29.3%

Expenditures by Fund

Fund	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Expenditures						
General	\$26,436,540	\$28,660,537	\$30,559,757	74.9%	\$1,899,220	6.6%
Sewer Lateral	74,083	57,183	80,000	0.2%	22,817	39.9%
Equipment Replacement	1,004,269	1,231,484	2,489,817	6.1%	1,258,333	102.2%
Capital Improvement	1,348,956	3,709,389	2,981,162	7.3%	(728,227)	-19.6%
Construction Bonds	2,167,114	807,217	1,761,470	4.3%	954,253	118.2%
Debt Service	2,995,395	3,124,078	2,933,850	7.2%	(190,228)	-6.1%
Total Expenditures	34,026,358	37,589,888	40,806,056	100.0%	3,216,168	8.6%
Other Financing Uses	8,286,221	21,833,932	4,294,077		(17,539,855)	-80.3%
Total Expenditures & Other Financing Uses	\$42,312,578	\$59,423,820	\$45,100,133		(\$14,323,687)	-24.1%

Summary of Revenue and Expenditures All Funds

Revenue by Type

Type	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Property Tax	\$8,779,127	\$9,814,778	\$9,930,179	26.5%	\$115,401	1.2%
Sales & Use Tax	8,583,838	9,804,084	10,258,970	27.4%	454,886	4.6%
Utility Tax & Franchise Fees	4,849,905	5,226,309	5,363,967	14.3%	137,658	2.6%
Intergovernmental	2,784,285	2,948,171	3,048,879	8.2%	100,708	3.4%
Grants & Donations	3,322,503	2,532,816	1,772,765	4.7%	(760,051)	-30.0%
Licenses, Permits & Fees	3,159,791	3,091,133	3,186,314	8.5%	95,181	3.1%
Parks & Recreation	689,233	722,628	816,930	2.2%	94,302	13.0%
Fines	631,221	619,060	644,207	1.7%	25,147	4.1%
Parking	1,736,967	1,912,672	1,857,426	5.0%	(55,246)	-2.9%
Interest Income	385,165	267,153	337,462	0.9%	70,309	26.3%
Miscellaneous	538,416	197,025	191,692	0.5%	(5,333)	-2.7%
Total Revenue	35,460,451	37,135,829	37,408,791	100.0%	272,962	0.7%
Other Financing Sources	8,504,272	21,940,910	4,359,577		(17,581,333)	-80.1%
Total Revenue & Other Financing Sources	\$43,964,723	\$59,076,739	\$41,768,368		(\$17,308,371)	-29.3%

Expenditures by Department

Department	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Legislative	\$81,300	\$63,212	\$83,365	0.2%	\$20,153	31.9%
Administrative Services	4,343,663	5,093,145	5,333,100	12.4%	239,955	4.7%
Planning & Development	1,008,009	1,056,287	1,348,822	3.2%	292,535	27.7%
Public Safety	13,668,870	14,501,245	15,553,545	36.5%	1,052,300	7.3%
Public Works	9,421,855	9,946,142	11,729,486	27.6%	1,783,344	17.9%
Parks & Recreation	4,038,641	5,269,807	5,030,474	11.8%	(239,333)	-4.5%
Insurance	509,809	525,518	559,919	1.3%	34,401	6.5%
Debt Service	3,098,413	19,749,450	2,933,850	6.9%	(16,815,600)	-85.1%
Total Expenditures	36,170,560	56,204,806	42,572,561	100%	-13,632,245	-24.3%
Other Financing Uses	6,142,019	3,219,014	2,527,572		(691,442)	-21.5%
Total Expenditures & Other Financing Uses	\$42,312,578	\$59,423,820	\$45,100,133		(\$14,323,687)	-24.1%

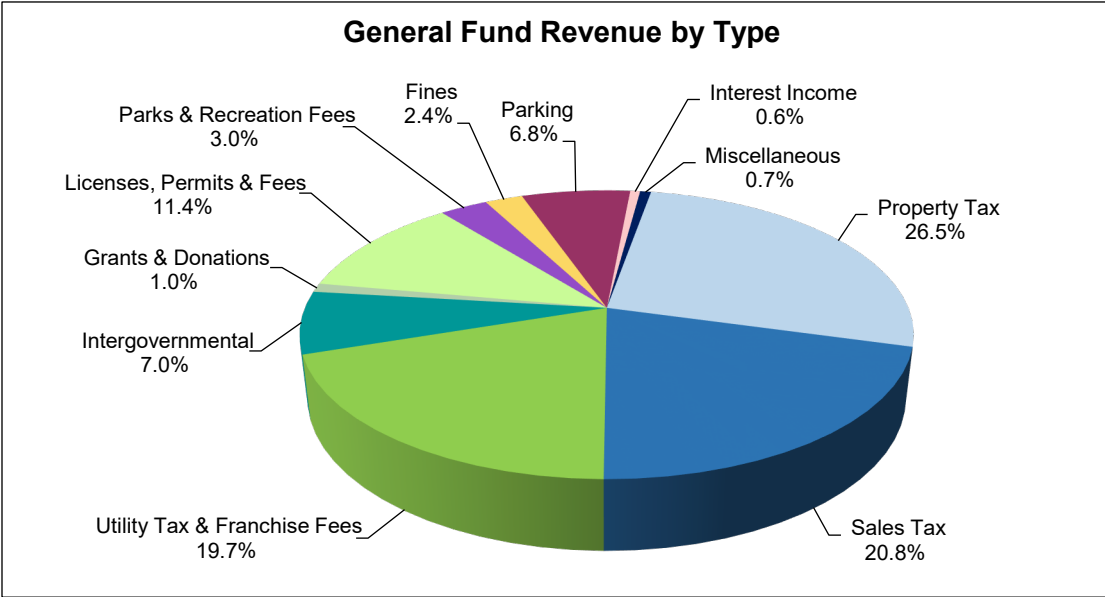
**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2023 Adopted Budget**

	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Construction Bond	Debt Service
Revenue							
Property Tax	\$7,201,333	-	\$537,098	-	\$3,000	-	\$2,188,748
Sales Tax	5,663,878	-	-	-	4,095,092	-	500,000
Utility Tax & Franchise Fees	5,363,967	-	-	-	-	-	-
Intergovernmental	1,902,156	-	-	-	1,146,723	-	-
Grants & Donations	269,480	-	-	15,000	522,750	965,535	-
Licenses, Permits & Fees	3,092,064	94,250	-	-	-	-	-
Parks & Recreation Fees	816,930	-	-	-	-	-	-
Fines	644,207	-	-	-	-	-	-
Parking	1,857,426	-	-	-	-	-	-
Interest Income	168,729	1,318	1,165	79,115	62,660	11,255	13,220
Miscellaneous	186,500	-	-	-	5,192	-	-
Total Revenue	27,166,670	95,568	538,263	94,115	5,835,417	976,790	2,701,968
Expenditures							
Legislative	83,365	-	-	-	-	-	-
Administrative Services	4,927,212	-	-	116,525	-	-	-
Planning & Development	1,334,742	-	-	-	-	-	-
Public Safety	13,779,277	-	-	1,091,449	-	-	-
Public Works	7,027,001	80,000	-	778,224	1,496,412	1,761,470	-
Parks & Recreation	2,848,241	-	-	503,619	1,484,750	-	-
Insurance	559,919	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	2,933,850
Total Expenditures	30,559,757	80,000	-	2,489,817	2,981,162	1,761,470	2,933,850
Revenue Over (Under) Expenditures	(3,393,087)	15,568	538,263	(2,395,702)	2,854,255	(784,680)	(231,882)
Other Financing Sources (Uses)							
Other Financing Sources	1,192,908	-	-	1,831,405	261,164	500,000	574,100
Other Financing Uses	-	-	(537,699)	(261,164)	(3,495,214)	-	-
Net Other Financing Sources (Uses)	1,192,908	-	(537,699)	1,570,241	(3,234,050)	500,000	574,100
Net Change In Fund Balance	(2,200,179)	15,568	564	(825,461)	(379,795)	(284,680)	342,218
Estimated Fund Balance							
October 1, 2022	20,459,263	112,641	30,933	8,727,493	6,543,903	1,320,656	1,914,920
September 30, 2023	\$18,259,084	\$128,209	\$31,497	\$7,902,032	\$6,164,108	\$1,035,976	\$2,257,138

Budget Highlights: General Fund

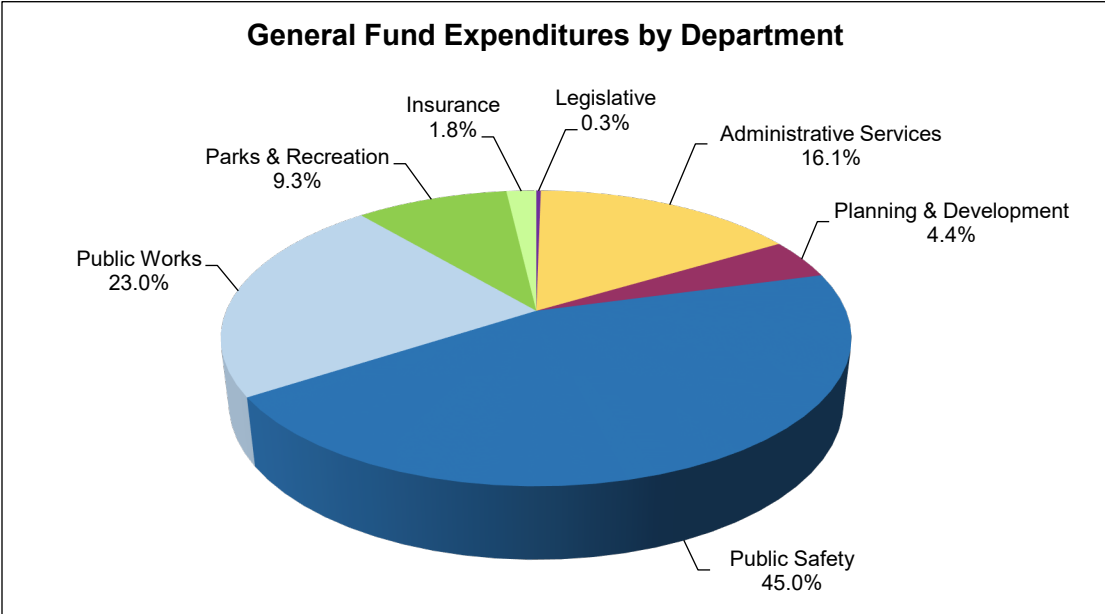
Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$27,166,670 from the prior year's budget, or 1.4%. The revenue budget is 3.6% less than the estimated revenues for the prior year. The decrease from 2022 to 2023 is largely in part to the federal pandemic grant of nearly \$1.7 million received in 2022. Other revenues are steadily increasing as economic activity recovers from the impacts of the pandemic. The graph below illustrates General Fund revenue projections by type of revenue in 2023.



Expenditures

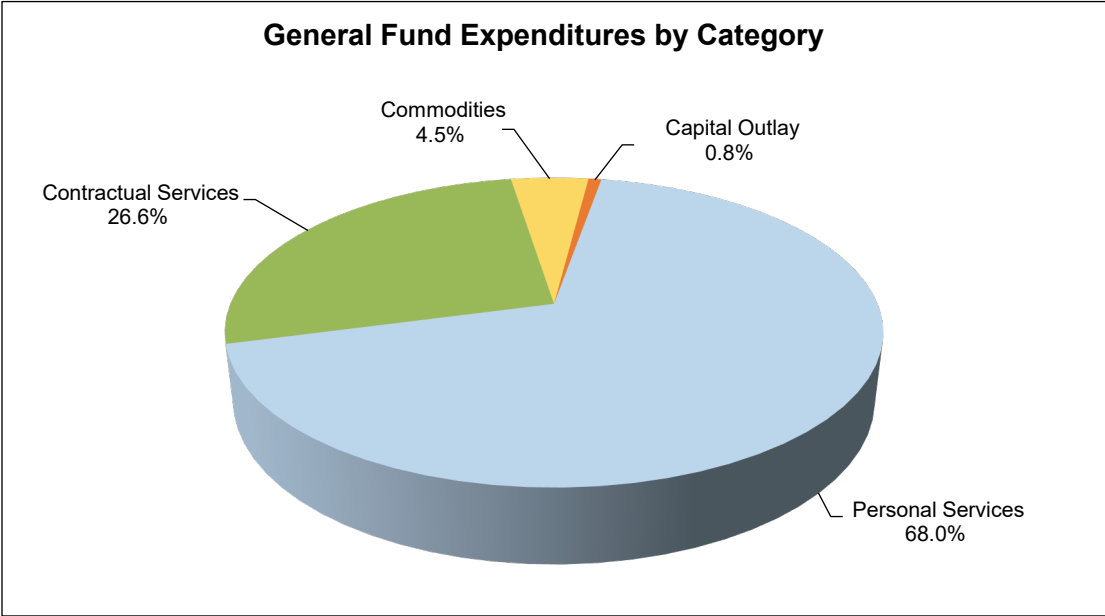
General Fund expenditures are projected to increase to \$30,559,757 from the prior year budget, or 7.1%, due to filled vacancies, increases in employee compensation including benefit costs, and higher contractual services. This expenditure budget is 6.6% greater than the prior year's estimated year-end result due to vacancies and cost savings in that year. The graph below illustrates projected 2023 expenditures by department.



General Fund Expenditures by Category

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

Category	2022 Estimated	2023 Budget	% of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Personal Services	\$20,022,386	\$20,821,303	68.0%	\$798,917	4.0%
Contractual Services	7,187,993	8,119,142	26.6%	931,149	13.0%
Commodities	1,394,236	1,389,780	4.5%	(4,456)	-0.3%
Capital Outlay	55,922	229,532	0.8%	173,610	310.5%
Total Expenditures	\$28,660,537	\$30,559,757	100%	\$1,899,220	6.6%



Summary of Revenue and Expenditures General Fund

Revenue by Type

Type	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Property Tax	\$6,321,990	\$7,105,842	\$7,201,333	26.5%	\$95,491	1.3%
Sales Tax	4,884,104	5,394,170	5,663,878	20.8%	269,708	5.0%
Utility Tax & Franchise Fees	4,849,905	5,226,309	5,363,967	19.7%	137,658	2.6%
Intergovernmental	1,788,287	1,856,054	1,902,156	7.0%	46,102	2.5%
Grants & Donations	2,065,211	2,022,816	269,480	1.0%	(1,753,336)	-86.7%
Licenses, Permits & Fees	3,065,060	2,996,858	3,092,064	11.4%	95,206	3.2%
Parks & Recreation Fees	689,233	722,628	816,930	3.0%	94,302	13.0%
Fines	631,221	619,060	644,207	2.4%	25,147	4.1%
Parking	1,736,967	1,912,672	1,857,426	6.8%	(55,246)	-2.9%
Interest Income	179,490	131,784	168,729	0.6%	36,945	28.0%
Miscellaneous	362,891	191,833	186,500	0.7%	(5,333)	-2.8%
Total Revenue	26,574,361	28,180,026	27,166,670	100.0%	(1,013,356)	-3.6%
Other Financing Sources	954,133	1,046,087	1,192,908		146,821	14.0%
Total Revenue & Other Financing Sources	\$27,528,494	\$29,226,113	\$28,359,578		(\$866,535)	-3.0%

Expenditures by Department

Department	2021 Actual	2022 Estimated	2023 Budget	2023 % of Total	\$ Change 2022 to 2023	% Change 2022 to 2023
Legislative	\$81,300	\$63,212	\$83,365	0.3%	\$20,153	31.9%
Administrative Services	3,854,405	4,392,283	4,927,212	16.1%	534,929	12.2%
Planning & Development	991,404	987,262	1,334,742	4.4%	347,480	35.2%
Public Safety	12,715,398	13,540,791	13,779,277	45.1%	238,486	1.8%
Public Works	5,897,746	6,529,819	7,027,001	23.0%	497,182	7.6%
Parks & Recreation	2,386,479	2,621,652	2,848,241	9.3%	226,589	8.6%
Insurance	509,809	525,518	559,919	1.8%	34,401	6.5%
Total Expenditures	\$26,436,540	\$28,660,537	\$30,559,757	100.0%	\$1,899,220	6.6%

Summary of Budget Transfers

Funds Involved in Transfer	Purpose of Transfer	Amount
1. Special Business District to General Fund	Fund a portion of expenditures recorded in the General Fund for economic development activities which includes reimbursement of City staffing expenditures, events, streetscape improvements, holiday lighting, watering, and insurance	\$537,699
2. Capital Improvement Fund to Equipment Replacement Fund*	Fund departmental contributions for future replacement of vehicles and equipment	\$1,766,505
3. Capital Improvement Fund to General Fund*	Utilize a portion of Road and Bridge tax and Parks & Storm Water sales tax revenue to support operational costs in the General Fund, shown net of the General Fund portion of contributions for future replacement of vehicles and equipment not meeting the higher definition of a capital asset**	\$654,609
4. Capital Improvement Fund to 2021 Special Obligation Refunding Bond Issue	Debt payments	\$574,100
5. Capital Improvement Fund to Ice Rink Project Fund	Payback Ice Rink Expenditures	\$500,000
6. Equipment Replacement Fund to Capital Improvement Fund	Transfer accumulated contributions for 8300 Shaw Park Drive to Capital Improvement Fund to fund design costs for Municipal Garage Improvement project	\$261,164

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

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



Strategic Plan

C the Future

Vision

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

Key Performance Areas and Strategic Initiatives

Four key performance areas have been identified for the Clayton community. These are the critical areas that must be successful in order to achieve the vision. Strategic initiatives have also been identified for each key performance area.

Exceptional City Services

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

Strategic Initiatives

- Work toward implementation of a plan to eliminate the structural deficit in the City's operating budget.
- Benchmark against industry standards to drive internal performance.
- Evaluate the resource contributions of residents, institutions and the business community in the context of their consumption of City services.
- Engage in a compensation and benefit study to maintain competitive in order to attract and retain exception personnel to deliver services in an effective and efficient manner.

Livable Community

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

Strategic Initiatives

- Support public and private art throughout the City.
- Maintain and expand public and private green space.
- Expand complete streets integrating biking/walking programs.
- Invest in a bike and pedestrian master plan, and a parks master plan.
- Promote environmental sustainability building practices.

Strategic Relationships

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

Strategic Initiatives

- Continue to work with Clayton Community Foundation to explore and identify opportunities for collaboration and coordination.
- Cultivate strong support for the School District of Clayton's long-term strategic plan.

Economic Development and Vibrant Downtown

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

Strategic Initiatives

- Increase density in downtown Clayton and other appropriate areas.
- Maintain the Central Business District in order to continue to attract world-class businesses and encourage economic development.



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 national recognition since 2011, including the the Certificate of Distinction and numerous Certificates of Excellence. 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



\$144
2021 ACTUAL

\$152
2021 GOAL

Police cost per capita

\$144
2020 ACTUAL



\$137
2021 ACTUAL

\$115
2021 GOAL

Fire/EMS cost per capita

\$137
2020 ACTUAL



100%
2021 ACTUAL

75%
2021 GOAL

UCR Part I violent crime clearance rate

75%
2020 ACTUAL



94%*
2021 ACTUAL

90%*
2021 GOAL

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

89%*
2019 ACTUAL

ECONOMIC DEVELOPMENT



\$7.49
2021 ACTUAL

\$6.95
2020 GOAL

Sales tax per square foot of retail space

\$6.64
2020 ACTUAL

PLANNING AND DEVELOPMENT



50%*
2021 ACTUAL

N/A*
2020 GOAL

% of residents rating quality of plan review & permitting as good or better

44%*
2019 ACTUAL

PARKS AND RECREATION



94%*
2021 ACTUAL

95%*
2021 GOAL

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

94%*
2019 ACTUAL



\$12,489
2021 ACTUAL

\$15,000
2021 GOAL

Cost of park maintenance per acre

\$13,564
2020 ACTUAL

TRANSPORTATION



94%
2021 ACTUAL

89%
2021 GOAL

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

92%
2020 ACTUAL

ORGANIZATIONAL EXCELLENCE



40
2021 ACTUAL

30
2021 GOAL

Annual training hours per employee

40
2020 ACTUAL

*Based on results of biennial surveys.

Exceptional City Services Scorecard

		2020	2021	2021	2022	2023
		Actual	Goal	Actual	Goal	Goal
Public Safety						
Customer	% residents surveyed who feel safe	-	90%	✓ 90%	-	90%
	% of residents surveyed rating competency of Fire/EMS are good or excellent	-	90%	✓ 94%	-	90%
Financial	Police cost per capita	\$144	\$152	✓ \$144	\$153	\$148
	Fire/EMS cost per capita	\$137	\$115	✗ \$137	\$130	\$132
Process	% of fires contained in room of origin	93%	100%	✗ 93%	100%	100%
	UCR Part I crimes per 1,000 population	16.50	18.00	✓ 13.70	18.00	18.00
	UCR Part I property crime clearance rate	21%	20%	✓ 31%	20%	20%
	UCR Part I violent crime clearance rate	75%	75%	✓ 100%	75%	75%
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	67%	100%	✗ 67%	100%	100%
People	Average annual training hours per employee	195	123	✓ 353	120	120
	% employees meeting requirements to promote	79%	75%	✓ 75%	68%	68%

Economic Development						
Customer	% residents rating culture, dining and shopping environment as good or better	-	85%	✓ 87%	-	85%
Financial	Sales tax per square foot of retail space	\$6.64	\$6.95	✓ \$7.49	\$7.33	\$8.91
	Commercial property tax per square foot of office and retail space	\$0.48	\$0.49	✗ \$0.44	\$0.51	\$0.56
Process	Number of annual prospect or retention visits	46	50	✓ 50	50	50
People	Average annual training hours per employee	26	26	✓ 44	26	26

Planning and Development						
Customer	% of residents rating quality of plan review & permitting as good or better	-	-	50%	-	60%
Process	% of property maintenance cases brought to compliance prior to referral to court	97%	98%	✗ 90%	98%	95%
	% of projects approved without modification to ARB	96%	95%	✓ 96%	95%	95%
People	Average Annual hours of training per employee	44	45	✗ 40	45	40

Recreation and Culture						
Customer	% residents rating overall satisfaction as good or better	-	95%	✗ 94%	-	95%
Financial	Cost of park maintenance per acre maintained	\$13,564	\$15,000	✓ \$12,489	\$13,500	\$13,500
	% operating cost recovery for recreation facilities	63%	94%	✗ 66%	80%	75%
Process	% of registrants per total capacity of recreation programs	74%	75%	-	75%	75%
	Acres properly maintained (per park inspection index)	84%	85%	✗ 84%	85%	85%
	% households with one or more recreation pass holders	22%	35%	✗ 25%	26%	28%
People	Average annual training hours per full-time equivalent employee	15	30	✗ 13	20	20

Key	
✓	Goal met
✗	Goal not met

Exceptional City Services Scorecard

Transportation		2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents rating streets as good or better	-	80%	✗ 69%	-	-
	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$61,391	\$59,512	✗ \$72,248	\$20,564	\$65,090
Process	% lane miles with Pavement Condition Index rating of 3 or higher	92%	89%	✓ 94%	95%	95%
	% of linear miles with dedicated/shared bicycle routes	15%	20%	✓ 20%	20%	20%
	Annual sidewalk defects per 1,000 linear feet	2.70	-	-	2.50	2.30
People	Average annual training hours per employee	13	17	✓ 18	32	25

Organizational Excellence						
Customer	% of employees rating HR service as good or better	84%	-	-	-	92%
	% of employees rating IT service as good or better	-	90%	-	90%	90%
	% of employees rating Finance service as good or better	94%	85%	✓ 94%	85%	85%
Financial	IT cost per endpoint (desktops, laptops, tablets)	\$3,831	\$3,508	✓ \$3,025	\$6,080	\$4,227
	HR cost per employee	\$1,654	\$1,500	✓ \$1,500	\$1,700	\$1,700
	Finance cost per \$1M in operating expenditures	\$26,989	\$29,967	✓ \$27,828	\$30,351	\$28,740
Process	Annual % IT system "up" time	99.98%	99.80%	✓ 99.99%	99.80%	99.80%
	Annual number of auditor adjusting entries	0	<2	✗ 2	<2	<2
	Annual \$ of auditor adjusting entries	\$0	<\$100,000	✓ \$22,311	<\$100,000	<100,00
	City-wide rate of turnover (excluding retirement, disability or death)	4.00%	<5.00%	✗ 10.80%	<5.00%	<5.00%
People	Annual training hours per employee	32	30	✓ 40	30	30

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 87% of all revenue is covered by this section. Revenue is presented in descending order of projected receipts in the budget year.

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

Each revenue page includes information regarding the following:

Description

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

Legal Authorization

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

Trend Analysis

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

Financial Trend

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

Real & Personal Property Tax

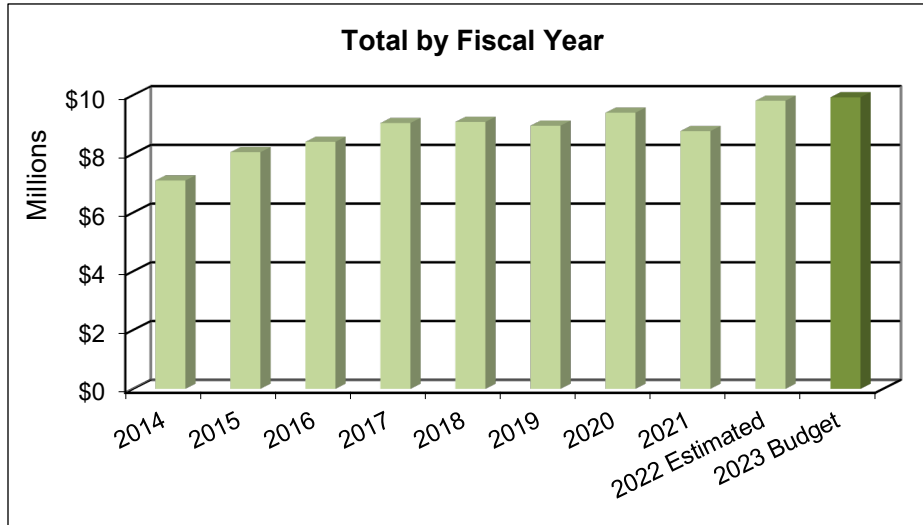
Description

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

Authorization
State Statute
137.073

MO Constitution
Article 10, Section 22

City Ordinance
City Charter



Trend Analysis

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

The City is estimating an increase in receipts for 2023 due to increased property values. In 2023, the City is projected to see an increase in overall assessed valuation of 2.6% plus a small amount of new development. This equates to a 3.1% increase in all property tax.

Fiscal Year	General Fund	Special Business District	Capital Improvement Fund	2019 & 2009 Debt Service	2014 & 2022 Debt Service	Total All Funds	% Change from Prior Year
2014	5,584,654	428,244	2,890	1,082,694	0	7,098,482	10.2%
2015	5,568,826	417,427	2,938	1,041,304	1,030,854	8,061,349	13.6%
2016	5,778,041	437,183	3,208	1,067,099	1,128,977	8,414,509	4.4%
2017	6,404,536	519,513	3,004	1,072,503	1,054,474	9,054,030	7.6%
2018	6,164,146	462,515	3,417	1,091,599	1,370,274	9,091,952	0.4%
2019	6,203,177	466,390	2,620	1,116,084	1,174,081	8,962,351	-1.4%
2020	6,835,478	530,531	2,894	1,203,060	834,201	9,406,164	5.0%
2021	6,321,990	463,838	3,136	1,150,675	839,489	8,779,127	-6.7%
2022 Estimated	7,105,842	520,269	3,061	1,196,120	989,486	9,814,778	11.8%
2023 Budget	7,201,333	537,098	3,000	1,231,550	957,198	9,930,179	1.2%
% of Funds 2023 Revenue	25.4%	99.8%	0.0%	70.9%	99.1%		

Sales & Use Tax

Description

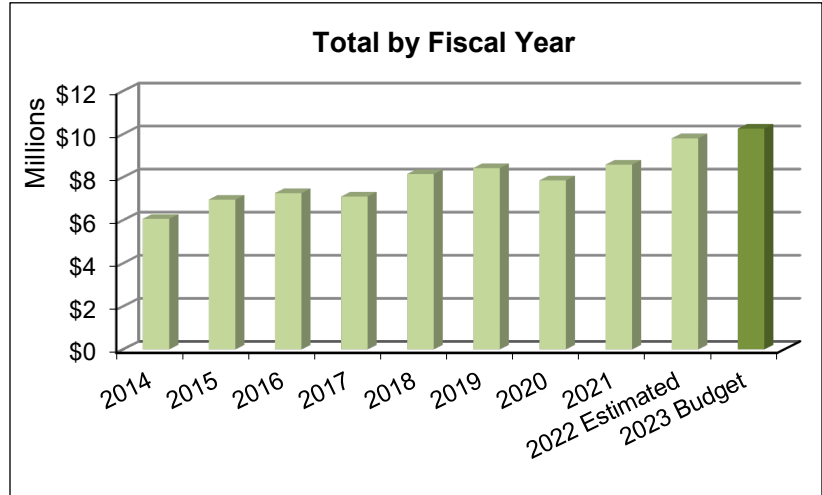
The Missouri Department of Revenue collects and administers all sales and use tax in the state, all of which are voter approved. Businesses remit on a monthly or quarterly basis in the period following the actual transaction and taxes are typically remitted to the City in the next month.

In the General Fund the City receives a one-cent county-wide and a one-quarter cent general sales tax (local option), both of which can be used to provide a broad range of traditional City services; a one-quarter cent Fire & EMS sales tax (2014), and a one-half cent county-wide public safety sales tax (2017).

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

Trend Analysis

Sales tax has trended up steadily in the past few years with new taxes being added in 2015 and 2018 with small additions from recent downtown developments. Normal annual fluctuations in revenue occur. Due to the pandemic, sales tax declined in 2020 and began recovery in 2021. For 2023, the projection is a 5% increase for local sales taxes, and the same for the City's share of the public safety sales tax, and the use tax. These amounts will be higher than the pre-pandemic level, and the increase is associated with increased activity and inflation.



Authorization

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

City Ordinance
 Municipal Code Chapter

Source

Missouri Department
 of Revenue

Fiscal Year	General Fund	Capital Improvement Fund	Debt Service	Total All Funds	% Change from Previous Year
2014	3,290,992	2,774,108	0	6,065,100	1.2%
2015	4,077,464	2,876,695	0	6,954,159	14.7%
2016	4,330,748	2,926,607	0	7,257,355	4.4%
2017	4,252,769	2,848,597	0	7,101,367	-2.1%
2018	5,105,173	3,043,147	0	8,148,321	14.7%
2019	5,221,766	3,199,814	0	8,421,580	3.4%
2020	4,402,006	3,323,386	125,999	7,851,391	-6.8%
2021	4,884,104	3,237,025	462,709	8,583,838	9.3%
2022 Estimated	5,394,170	3,918,926	490,988	9,804,084	14.2%
2023 Budget	5,663,878	4,095,092	500,000	10,258,970	4.6%
% of Funds 2023 Revenue	20.0%	67.2%	28.8%		

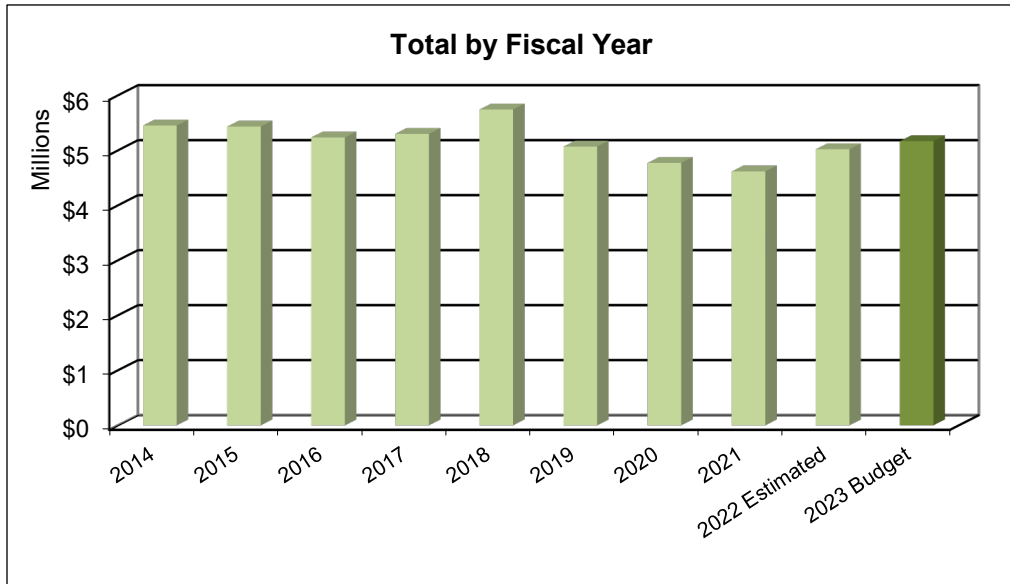
Gross Receipts (Utility) Tax

Description

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

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapter 9



Trend Analysis

Utility taxes are impacted by business activity, climatic conditions, commodity prices, technology changes, and regulated rates. Telephone receipts have fallen in recent years due to fewer landlines and more data services. Lower utility rates and mild weather have caused revenue in recent years to decline. In 2020 and 2021, electric and gas saw significant decreases due to diminished occupancy in downtown buildings due to the pandemic. 2023 revenue is projected to increase as the downtown area gradually resumes normal activity levels. 2023 revenue is projected to increase 2.9%.

General Fund						
Fiscal Year	Electric	Telephone	Gas	Water	Total Utilities	% Change from Previous Year
2014	2,750,215	1,540,517	847,509	314,708	5,452,949	3.5%
2015	2,792,032	1,518,856	811,152	312,802	5,434,842	-0.3%
2016	2,716,125	1,553,676	609,875	356,242	5,235,919	-3.7%
2017	2,662,297	1,628,930	656,203	354,063	5,301,493	1.3%
2018	3,004,440	1,606,573	739,116	394,589	5,744,717	8.4%
2019	2,572,400	1,310,801	775,026	412,007	5,070,234	-11.7%
2020	2,412,118	1,328,486	638,504	394,823	4,773,930	-5.8%
2021	2,399,661	1,153,667	652,975	411,545	4,617,848	-3.3%
2022 Estimated	2,693,558	1,121,822	736,112	470,043	5,021,535	8.7%
2023 Budget	2,828,236	1,088,167	758,196	493,545	5,168,144	2.9%
% of Funds 2023 Revenue	10.0%	3.8%	2.7%	1.7%		

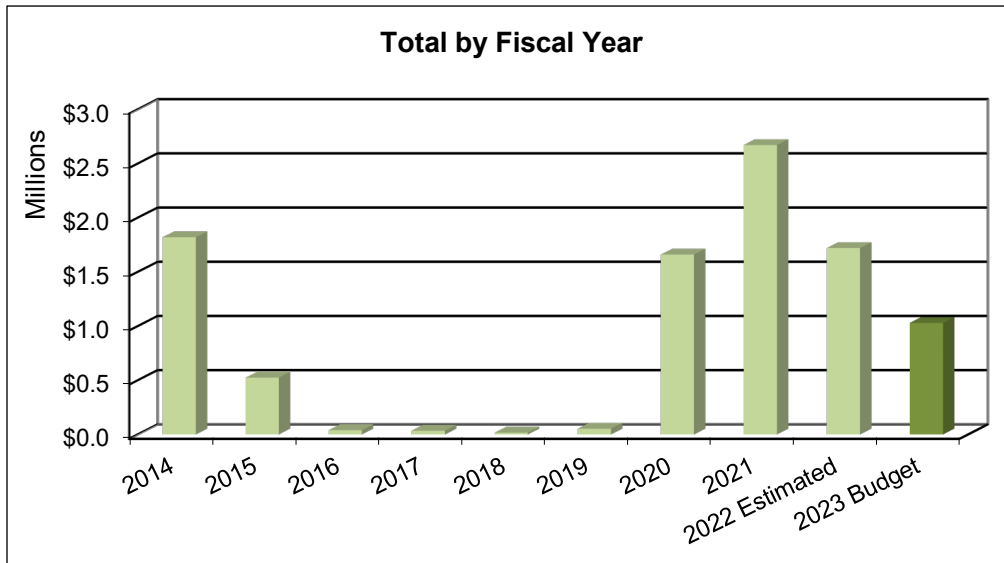
Federal Grants

Description

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

Authorization
State Statute
N/A

City Ordinance
N/A



Trend Analysis

Federal grant revenue varies from year-to-year and is directly related to the projects in progress each year. This source of revenue is also dependent on the availability of federal funds. Revenue has been at lower levels recently due to fewer projects qualifying for federal funds, and most of the City streets where federal funding is available have already been renovated. In 2020, the City received a Coronavirus Aid, Relief, and Economic Security Act (CARES), and in 2021 and 2022 the City received funds from the American Rescue Plan Act (ARPA). In 2023, the City is expecting to receive grant funding for a few projects, the largest of them being the resurfacing of the Central Business District.

Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Total All Funds	% Change from Previous Year
2014	111,269	0	1,707,947	0	1,819,216	-42.5%
2015	34,478	0	489,679	0	524,157	-71.2%
2016	16,622	0	22,899	0	39,521	-92.5%
2017	11,528	0	22,700	0	34,228	-13.4%
2018	16,567	0	0	0	16,567	-51.6%
2019	7,863	0	44,494	0	52,358	216.0%
2020	1,164,820	39,091	455,836	0	1,659,747	3,070.0%
2021	1,829,586	15,189	85,611	739,847	2,670,233	60.9%
2022 Estimated	1,720,089	0	0	0	1,720,089	-35.6%
2023 Budget	18,750	0	45,000	965,535	1,029,285	-40.2%
% of Funds 2023 Revenue	0.1%	0.0%	0.7%	65.4%		

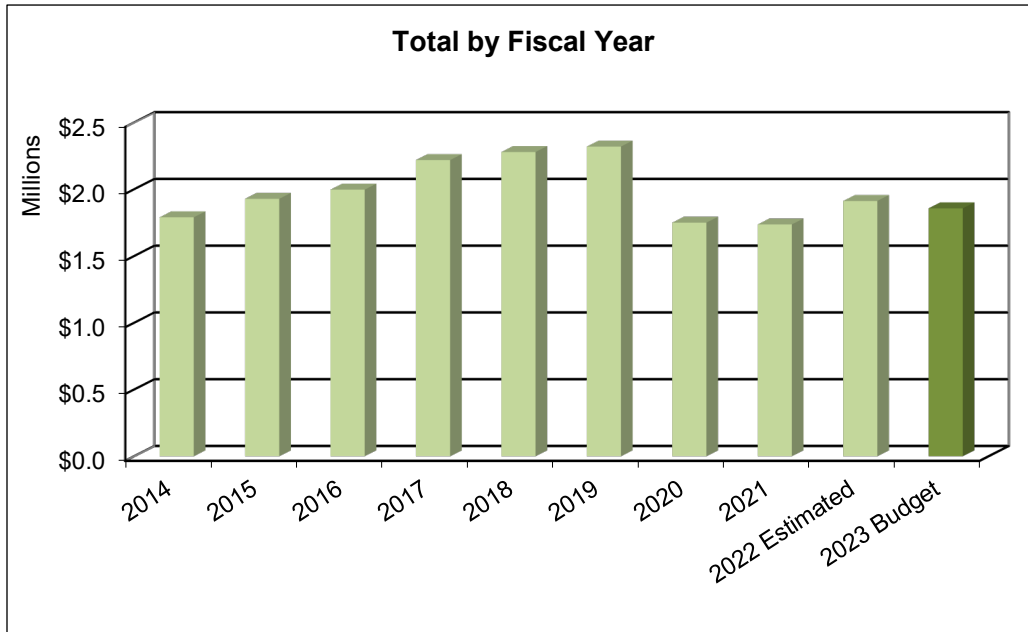
Parking – On-Street, Lots & Garages

Description

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

Authorization
State Statute
N/A

City Ordinance
Municipal Code Chapter 300



Trend Analysis

This revenue fluctuates due to parking usage and periodic increases in rates for parking permit and hourly parking. The last increase in hourly rates occurred in 2017 due to an effort to drive longer-term parkers to available lots and garages to free up on-street, convenient parking for local businesses. A portion of this revenue enhancement was offset by increased parking system costs, including the implementation of a mobile application. The City halted parking enforcement for 2 ½ months during the pandemic in 2020, and reduced activity resulted in significantly lower revenue continuing into 2021. Fiscal year 2023 is expected to decrease from 2022. Parking garage revenue continues to be below pre-pandemic level.

Fiscal Year	General Fund	% Change from Previous Year
2014	1,790,473	7.6%
2015	1,928,908	7.7%
2016	1,997,499	3.6%
2017	2,219,123	11.1%
2018	2,279,398	2.7%
2019	2,320,135	1.8%
2020	1,750,570	-24.5%
2021	1,736,967	-0.8%
2022 Estimated	1,912,672	10.1%
2023 Budget	1,857,426	-2.9%
% of Funds 2023 Revenue	6.5%	

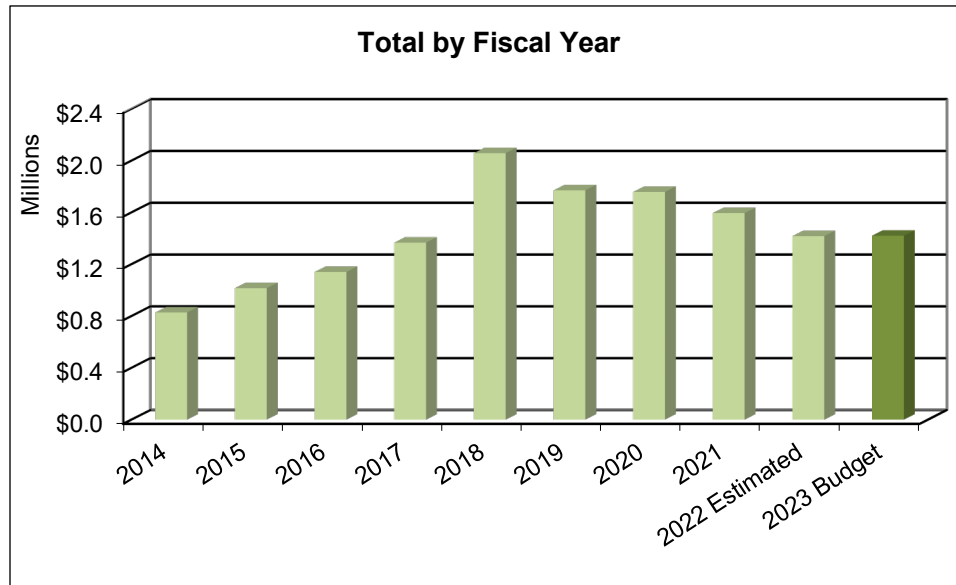
Permits and Fees

Description

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

Authorization
State Statute
79.450

City Ordinance
Municipal Code Chapter 5



Trend Analysis

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

Fiscal Year	General Fund	% Change from Previous Year
2014	827,729	30.0%
2015	1,014,915	22.6%
2016	1,140,171	12.3%
2017	1,366,620	19.9%
2018	2,057,461	50.6%
2019	1,770,404	-14.0%
2020	1,758,399	-0.7%
2021	1,594,734	-9.3%
2022 Estimated	1,416,750	-11.2%
2023 Budget	1,419,910	0.2%
% of Funds 2023 Revenue	5.0%	

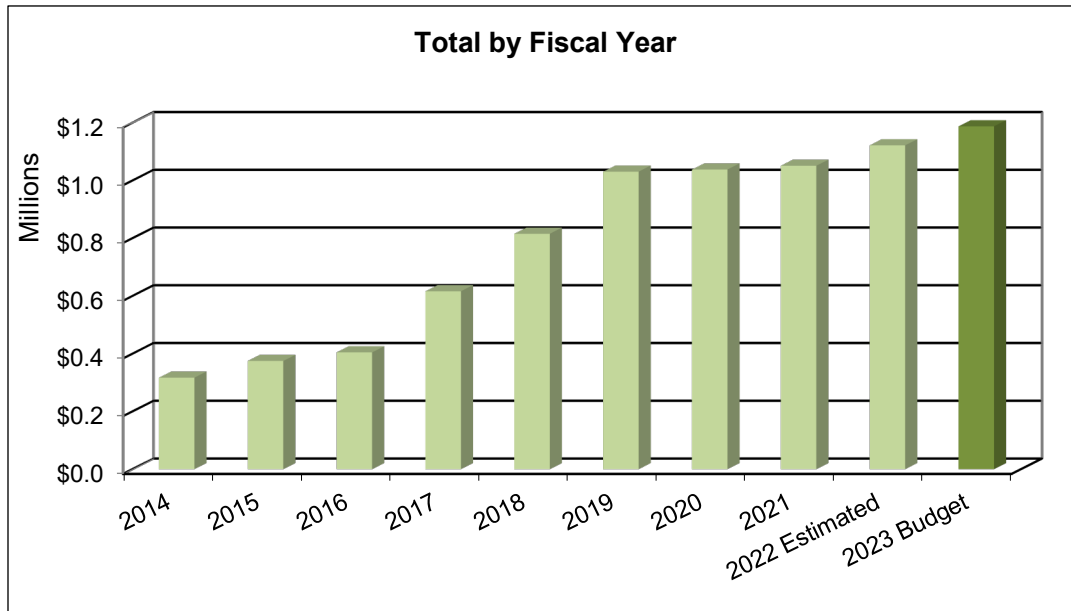
Shared Services & Staff Reimbursements

Description

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

Authorization
State Statute
N/A

City Ordinance
Agreement



Trend Analysis

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

Fiscal Year	Technology Services	Police	Fire	Parks & Recreation	Total	% Change from Previous Year
2014	0	317,180	0	0	317,180	0.9%
2015	0	375,137	0	0	375,137	18.3%
2016	0	404,913	0	0	404,913	7.9%
2017	136,158	420,336	55,588	4,539	616,622	52.3%
2018	241,020	442,259	86,798	45,674	815,751	32.3%
2019	438,852	442,419	81,737	67,794	1,030,803	26.4%
2020	500,990	362,784	88,297	86,195	1,038,266	0.7%
2021	550,760	325,400	92,484	82,769	1,051,413	1.3%
2022 Estimated	575,289	352,253	104,482	89,992	1,122,016	6.7%
2023 Budget	592,192	353,797	106,286	135,570	1,187,845	5.9%
% of Funds 2023 Revenue	2.1%	1.2%	0.4%	0.5%		

St. Louis County Road & Bridge Tax

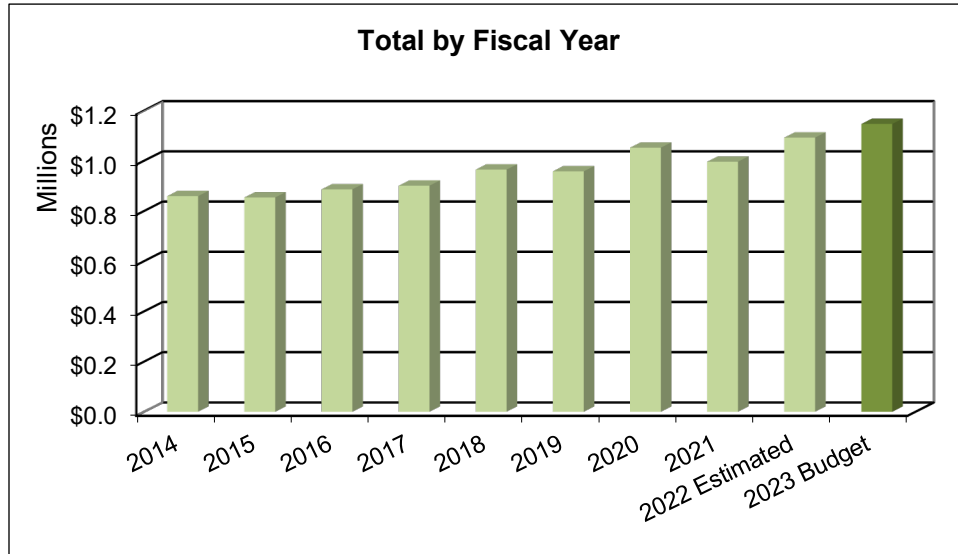
Description

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

Authorization

State Statute
N/A

City Ordinance
N/A



Trend Analysis

This tax is based on the St. Louis County tax rate and is applied to the City's assessed valuation. Distributions received from the County closely follow changes in the City's assessed values, adjusted for the level of delinquent payments and successful protests. The City anticipates the revenue from this source to increase slightly in 2023 due to growth in assessed valuations.

Fiscal Year	Capital Improvement Fund	% Change from Previous Year
2014	859,090	1.0%
2015	853,654	-0.6%
2016	886,065	3.8%
2017	900,496	1.6%
2018	964,884	7.2%
2019	957,829	-0.7%
2020	1,051,900	9.8%
2021	995,998	-5.3%
2022 Estimated	1,092,117	9.7%
2023 Budget	1,146,723	5.0%
% of Funds 2023 Revenue	18.8%	

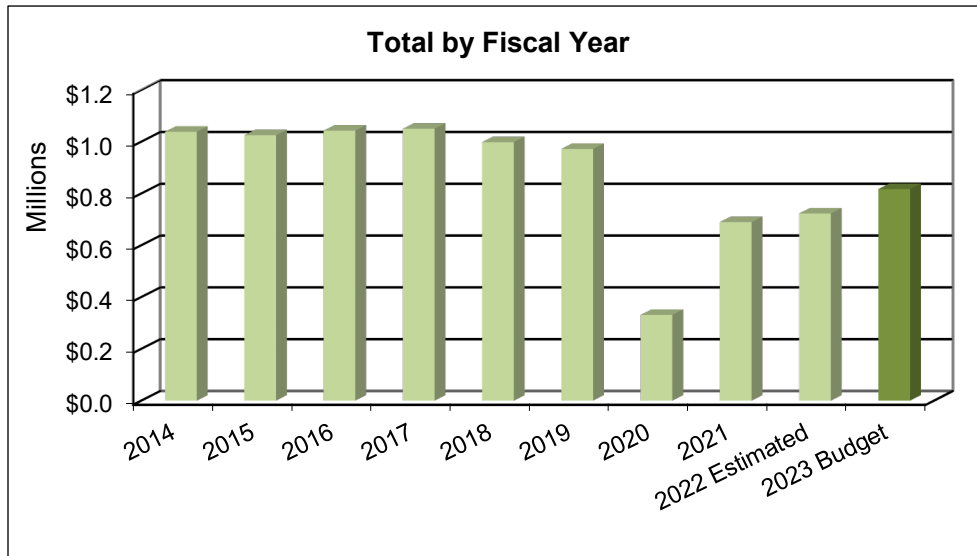
Parks & Recreation Revenue

Description

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

Authorization
State Statute
N/A

City Ordinance
City Charter



Trend Analysis

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

Fiscal Year	General Fund	% Change from Previous Year
2014	1,038,084	11.4%
2015	1,024,887	-1.3%
2016	1,042,642	1.7%
2017	1,050,057	0.7%
2018	997,971	-5.0%
2019	971,692	-2.6%
2020	330,932	-65.9%
2021	689,233	108.3%
2022 Estimated	722,628	4.8%
2023 Budget	816,930	13.0%
% of Funds 2023 Revenue	2.9%	

Ambulance Service Charges

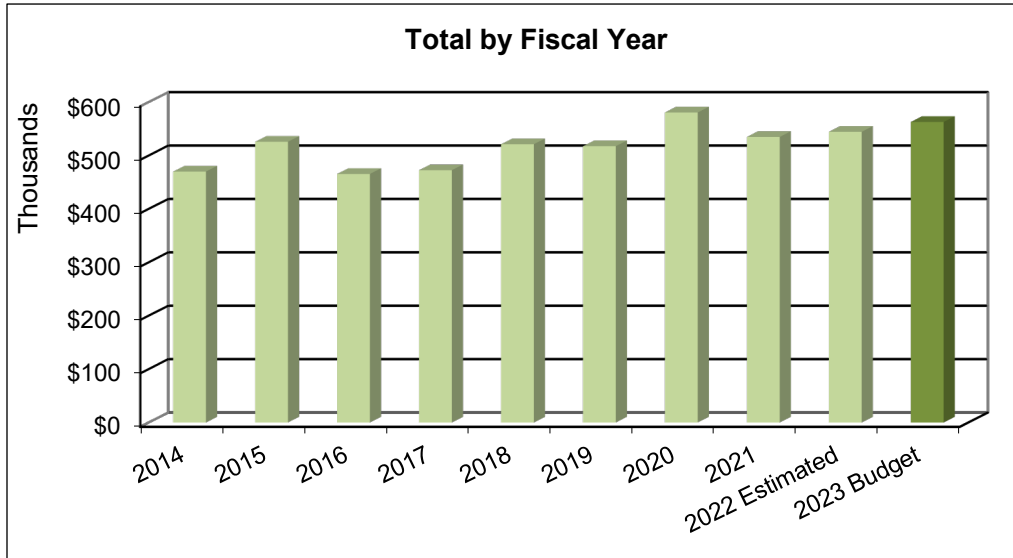
Description

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

Authorization

State Statute
67.300.1
208.223.1
190.803.1

City Ordinance
Municipal Code Chapter 205



Trend Analysis

The level of revenue the City receives from this source depends on the demand for medical services and ambulance transportation which result in annual revenue fluctuations. Fee increases and participation in a new program that allows for additional reimbursement for Medicaid patients resulted in increased revenue beginning in 2020. The City expects this revenue to generally increase on an annual basis, although this area experienced decreased activity during the pandemic, due to lower daytime population in the business community causing less traffic in the area and fewer people in the downtown office buildings. These revenues are slowly seeing an increase as pandemic restrictions have been lifted and people are returning to pre-pandemic activities.

Fiscal Year	General Fund	% Change from Previous Year
2014	469,936	25.0%
2015	525,786	11.9%
2016	465,468	-11.5%
2017	472,501	1.5%
2018	521,199	10.3%
2019	517,570	-0.7%
2020	580,693	12.2%
2021	534,864	-7.9%
2022 Estimated	544,426	1.8%
2023 Budget	562,896	3.4%
% of Funds 2023 Revenue	2.0%	

Municipal Court & Parking Fines

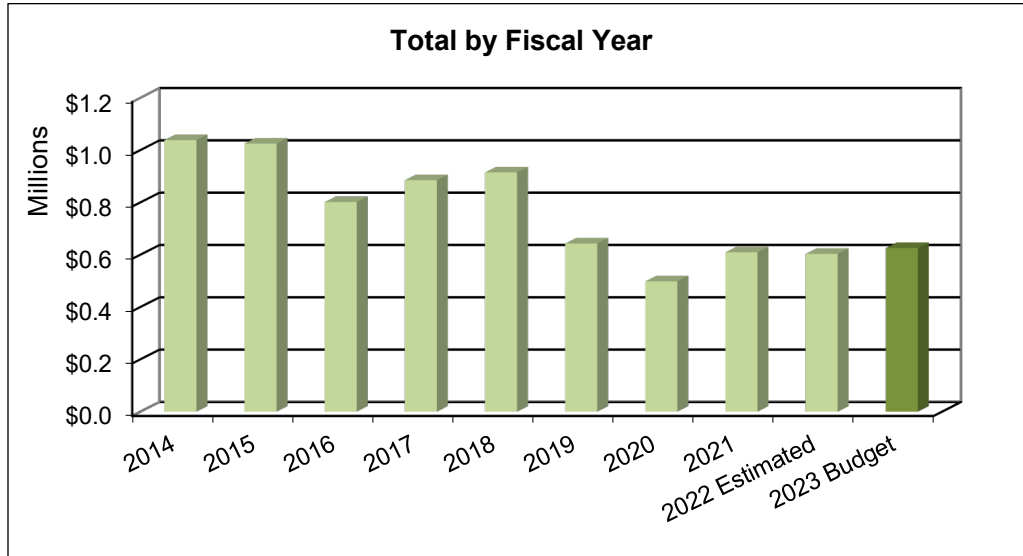
Description

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

Authorization

State Statute
479.050
479.260

City Ordinance
Municipal Code Chapter 7



Trend Analysis

Revenue from this source varies depending on the number of traffic and parking violations that occur. Municipal court fines have declined over the last several years due to a lower number of violations and changes in state law and court rules. Revenue from parking violations grew when the fines and delinquent penalties were increased in 2017 to guide more parkers to off-street parking. Recent years have shown a reduction in fine revenue due to better parking compliance. 2020 and 2021 had significant reductions in revenue related to non-enforcement of parking for 2 ½ months in 2020 and business activity in the area continuing into 2021. Court activity was also lower during the pandemic. This revenue is expected to increase for 2023.

Fiscal Year	General Fund	% Change from Previous Year
2014	1,038,084	11.4%
2015	1,024,887	-1.3%
2016	801,320	-21.8%
2017	885,091	10.5%
2018	914,697	3.3%
2019	642,880	-29.7%
2020	498,239	-22.5%
2021	609,310	22.3%
2022 Estimated	603,259	-1.0%
2023 Budget	625,629	3.7%
% of Funds 2023 Revenue	2.2%	

State and Local Grants & Donations

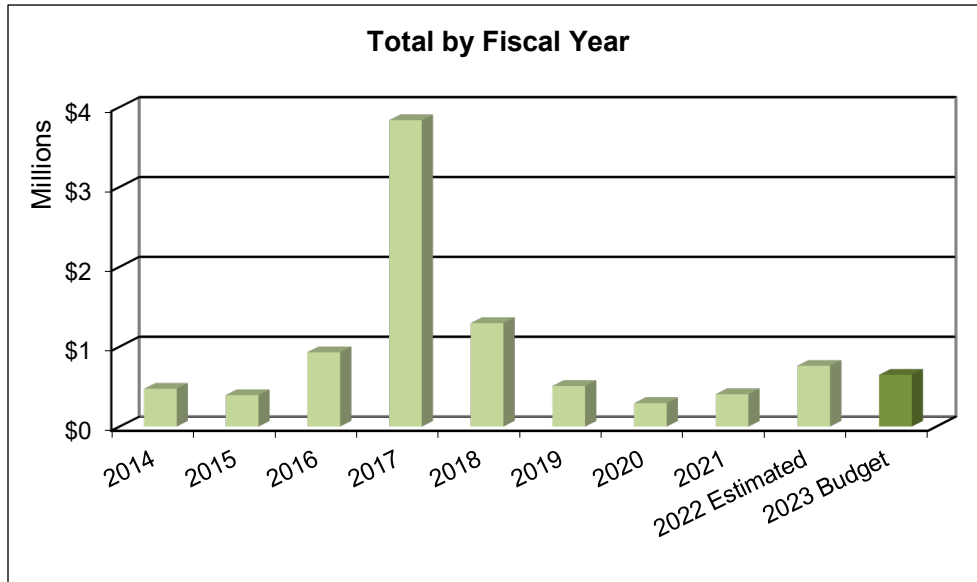
Description

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

Authorization

State Statute
479.050
479.260

City Ordinance
Municipal Code Chapter 7



Trend Analysis

The City utilizes donations from state and local grants as funding sources. Revenue from these sources varies directly with the projects scheduled each year, as well as the availability of funding. The large spike in revenue in 2013 is partly attributable to an up-front payment of a long-term lease and other tenant costs of \$5.3 million used toward the renovation of a City building. The City has been the recipient of large corporate and personal donations through the Clayton Community Foundation which has funded park projects which has become a substantial source of project revenue. The largest donation for a project in 2017/2018 also included ongoing revenue of approximately \$100,000 per year for maintenance of the project. 2023 revenue includes grants and donations for various smaller projects.

Fiscal Year	General Fund	Special Business District Fund	Equipment Replacement Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2014	49,876	16,600	4,177	402,426	473,079	100.0%
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	83,214	0	29,721	3,722,720	3,835,655	312.8%
2018	235,245	0	119,672	939,365	1,294,282	-66.3%
2019	194,957	0	50,598	262,192	507,747	-60.8%
2020	234,738	0	23,071	34,324	292,133	-42.5%
2021	193,470	0	21,963	188,751	404,183	38.4%
2022 Estimated	250,110	0	15,000	495,000	760,110	88.1%
2023 Budget	154,950	0	15,000	477,750	647,700	-14.8%
% of Funds 2023 Revenue	0.5%	0.0%	0.8%	7.8%		

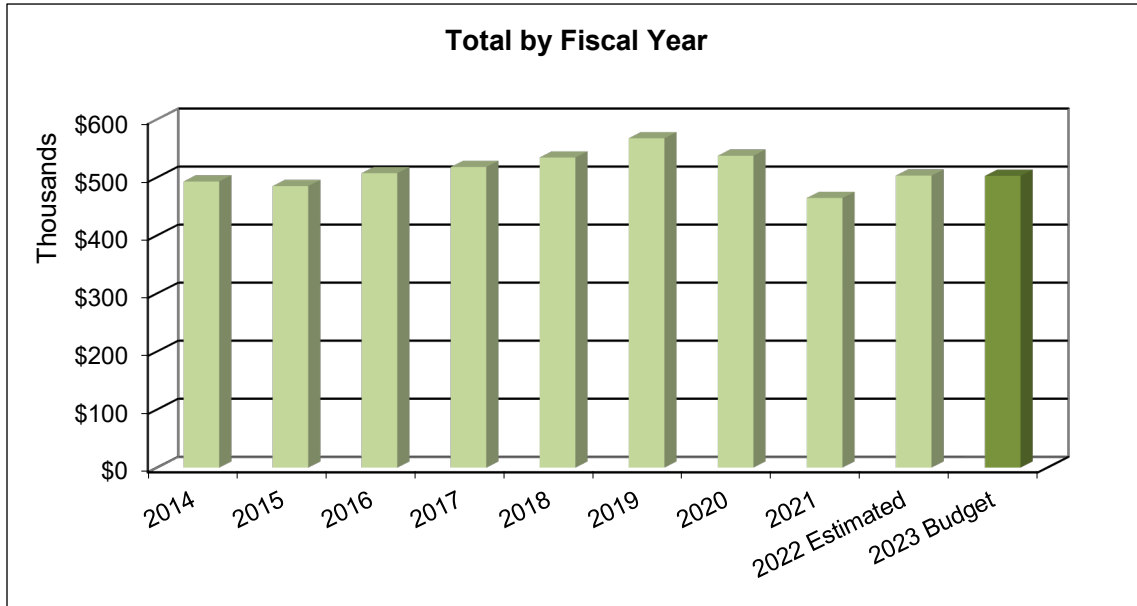
Business & Liquor License Revenue

Description

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

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapters 3 & 16



Trend Analysis

Change in this revenue source is based on commercial retail growth and occupancy rates. Economic activity has decreased and a small amount of business sites are vacant due to the pandemic in 2020. The 2023 projection is expected to decrease slightly over the estimated 2022 level but remain below the 2019 level, which is the last full year of normal activity.

Fiscal Year	General Fund	% Change from Previous Year
2014	492,992	-6.4%
2015	485,121	-1.6%
2016	507,344	4.6%
2017	517,966	2.1%
2018	534,315	3.2%
2019	567,437	6.2%
2020	537,378	-5.3%
2021	464,586	-13.5%
2022 Estimated	503,123	8.3%
2023 Budget	502,789	-0.1%
% of Funds 2023 Revenue	1.8%	

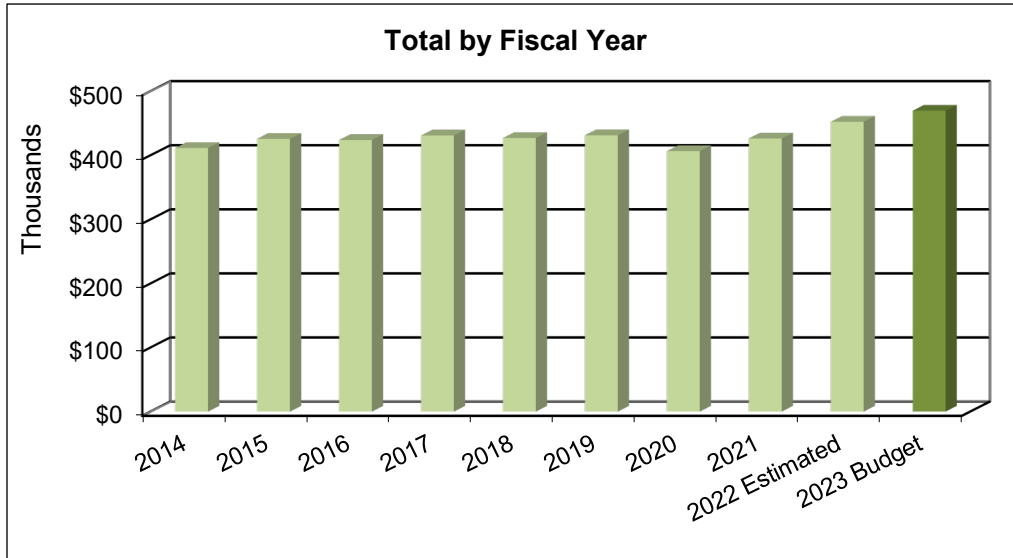
Gasoline Tax

Description

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

Authorization
State Statute
142.345

City Ordinance
Municipal Code Chapter 9



Trend Analysis

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

Fiscal Year	General Fund	% Change from Previous Year
2014	411,273	-1.2%
2015	425,485	3.5%
2016	423,669	-0.4%
2017	430,796	1.7%
2018	426,867	-0.9%
2019	431,088	1.0%
2020	406,380	-5.7%
2021	426,007	4.8%
2022 Estimated	452,203	6.1%
2023 Budget	469,491	3.8%
% of Funds 2023 Revenue	1.7%	

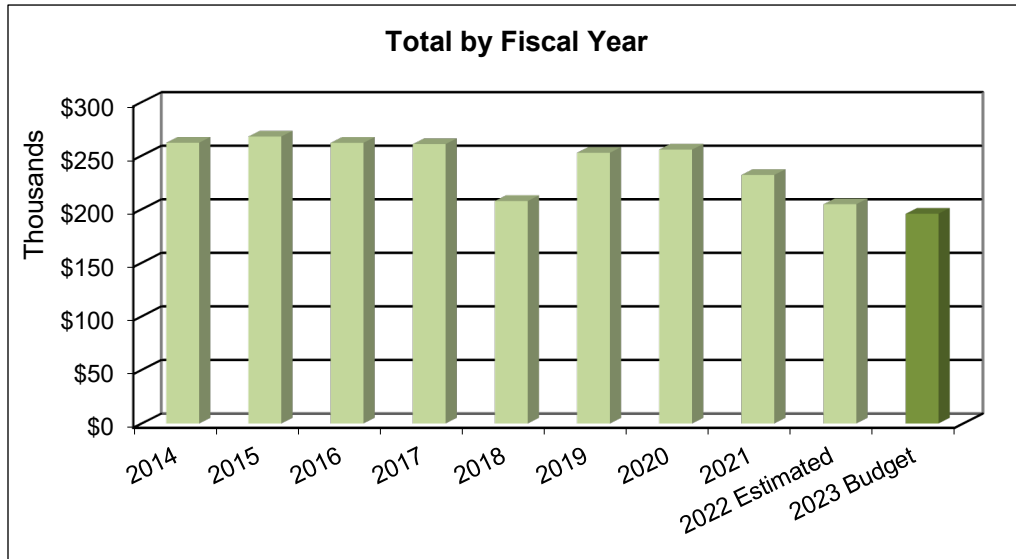
Cable Franchise Fees

Description

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

Authorization
State Statute
94.270

City Ordinance
Municipal Code Chapter 9



Trend Analysis

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

Fiscal Year	General Fund	% Change from Previous Year
2014	262,125	6.6%
2015	267,938	2.2%
2016	262,048	-2.2%
2017	260,866	-0.5%
2018	207,722	-20.4%
2019	252,756	21.7%
2020	255,743	1.2%
2021	232,058	-9.3%
2022 Estimated	204,774	-11.8%
2023 Budget	195,823	-4.4%
% of Funds 2023 Revenue	0.7%	

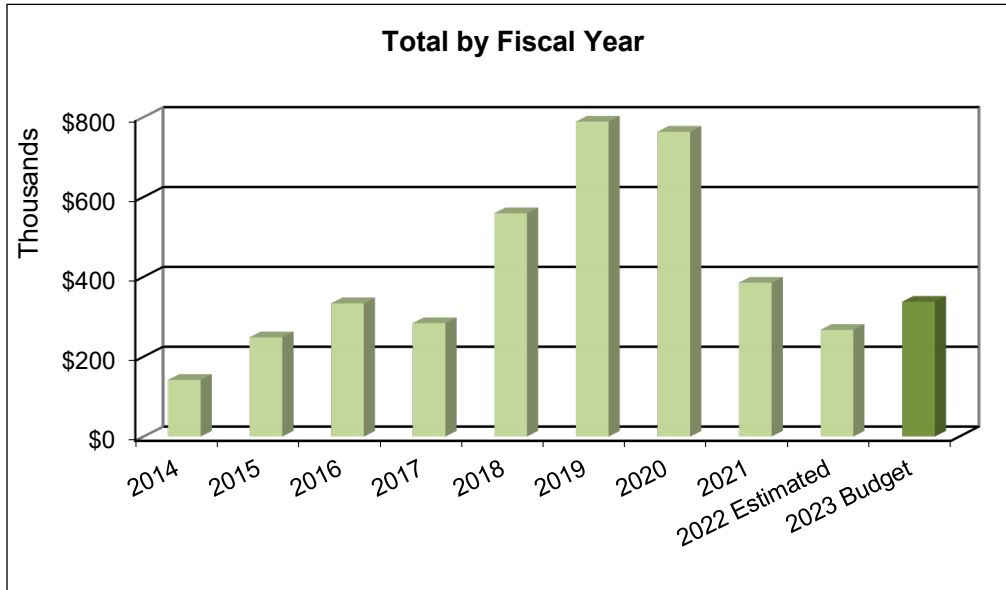
Interest Income

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.

Authorization
State Statute
N/A

City Ordinance
City Charter



Trend Analysis

Most City investments are short-term and are often tied to the Federal Fund Rate. Investment rates and fund balances available for investment cause the revenue to fluctuate. Beginning in 2015 and then again in 2019, the City had bond funds on hand increasing the available funds for investment until funds are spent. However, 2020 began a significant decrease in available interest rates which have continued into 2022. The City's average yield is declining as investments with higher rates mature and funds are reinvested at significantly lower rates. As an example, the Federal Fund Rate was 2.25% on August 1, 2019 and decreased to 0.25% on March 15, 2020. It has increased to 1.58% which is reflected in the 2023 budget.

Fiscal Year	General Fund	Special Revenue	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Debt Service Funds	Total All Funds	% Change from Previous Year
2014	91,501	1,739	11,771	16,282	0	20,391	141,684	-24.1%
2015	103,894	1,403	15,044	28,011	0	100,124	248,476	75.4%
2016	164,738	1,707	21,738	30,426	0	114,772	333,380	34.2%
2017	109,681	2,642	33,127	35,365	0	103,096	283,911	-14.8%
2018	298,807	4,763	80,170	73,998	0	101,430	559,168	97.0%
2019	395,907	5,433	140,667	98,284	0	148,383	788,674	41.0%
2020	328,468	3,916	127,965	134,871	35,144	132,903	763,267	-3.2%
2021	179,490	1,893	76,369	74,236	33,220	19,955	385,165	-49.5%
2022 Estimate	131,784	2,034	61,119	48,911	12,276	11,029	267,153	-30.6%
2023 Budget	168,729	2,483	79,115	62,660	11,255	13,220	337,462	26.3%
% of Funds 2023 Revenue	0.6%	0.4%	4.1%	1.0%	0.8%	0.4%		

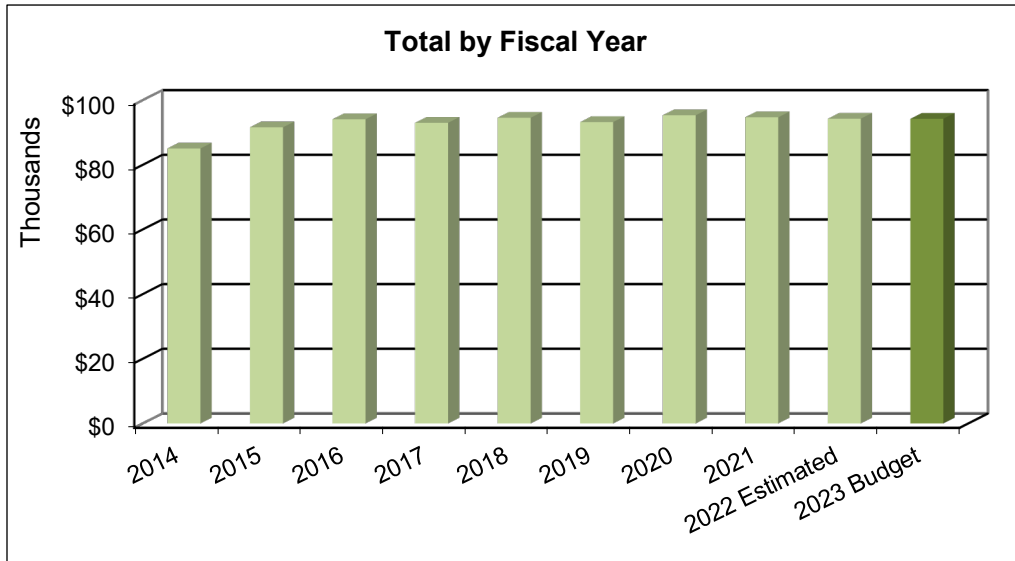
Sewer Lateral Fees

Authorization
State Statute
249.422

Description

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

City Ordinance
Municipal Code Chapter 5



Trend Analysis

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

Fiscal Year	Sewer Lateral Fund	% Change from Previous Year
2014	85,075	-1.9%
2015	91,617	7.7%
2016	94,107	2.7%
2017	93,013	-1.2%
2018	94,572	1.7%
2019	93,235	-1.4%
2020	95,343	2.3%
2021	94,731	-0.6%
2022 Estimated	94,275	-0.5%
2023 Budget	94,250	0.0%
% of Funds 2023 Revenue	98.6%	

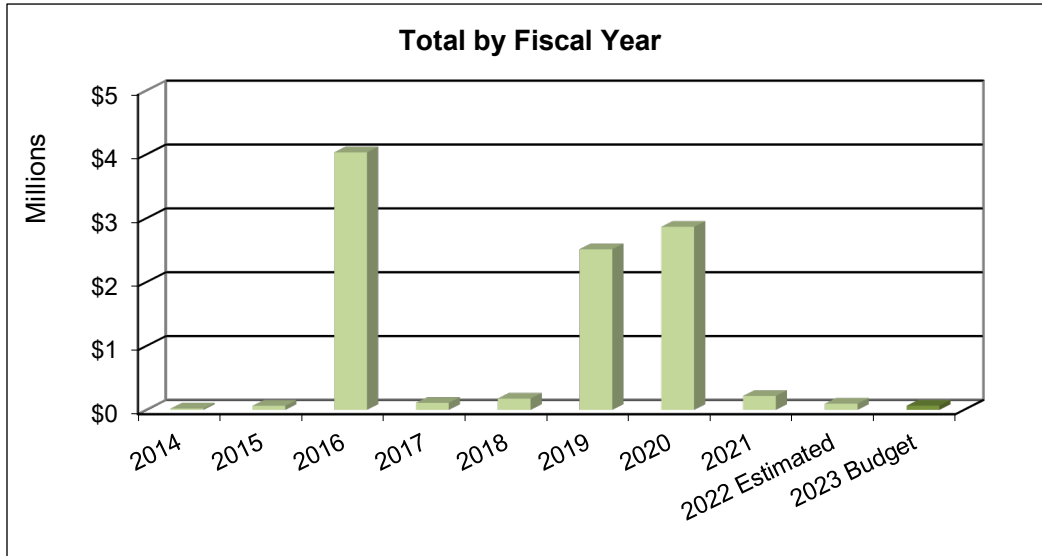
Sale of Assets

Description

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

Authorization
State Statute
N/A

City Ordinance
City Charter



Trend Analysis

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

Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Total All Funds	% Change from Previous Year
2014	1,562	20,207	0	21,769	46.0%
2015	547	64,108	0	64,655	197.0%
2016	25	1,776,422	2,255,783	4,032,231	6136.5%
2017	3,309	106,700	0	110,009	-97.3%
2018	1,121	175,459	0	176,580	60.5%
2019	2,809	138,130	2,374,507	2,515,446	1324.5%
2020	2,329	240,700	2,624,575	2,867,604	14.0%
2021	726	203,275	14,050	218,051	-92.4%
2022 Estimated	0	97,380	0	97,380	-55.3%
2023 Budget	600	64,900	0	65,500	-32.7%
% of Funds 2023 Revenue	0.0%	3.4%	0.0%		

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Personnel Full-Time Positions

Personnel	2021 Budgeted	2022 Budgeted	2023 Adopted
Administrative Services			
<u>City Manager's Office</u>			
City Manager	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
Marketing and Communications Specialist	-	0.50	0.50
Communications Manager	-	-	0.50
Assistant City Manager	0.50	0.50	0.50
Total City Manager's Office	2.50	3.00	3.50
<u>Economic Development</u>			
Director of Economic Development	1.00	1.00	1.00
Assistant City Manager	0.50	0.50	0.50
Total Economic Development	1.50	1.50	1.50
<u>Events</u>			
Events Specialist	1.00	-	-
Marketing and Communications Specialist	-	0.50	-
Communications Manager	-	-	0.50
Total Events	1.00	0.50	0.50
<u>Parking Control</u>			
Parking Control Supervisor	1.00	1.00	1.00
Parking Ambassador	2.00	2.00	2.00
Total Parking Control	3.00	3.00	3.00
<u>Finance</u>			
Director of Finance and Administration	1.00	1.00	-
Director of Finance	-	-	1.00
Assistant Finance Director	1.00	1.00	1.00
Senior Accountant	-	1.00	1.00
Accountant	2.00	1.00	1.00
Fiscal Specialist	2.00	2.00	2.00
Total Finance	6.00	6.00	6.00
<u>Human Resources</u>			
Human Resources Manager	1.00	1.00	1.00
Human Resources Generalist	-	1.00	1.00
Human Resources Assistant	1.00	-	-
Total Human Resources	2.00	2.00	2.00
<u>Technology Services</u>			
Director of Technology Services	1.00	1.00	1.00
Asst. Director of Technology Services	1.00	1.00	1.00
Associate Network Engineer	-	-	1.00
Network Engineer	2.00	2.00	2.00
Applications Specialist	0.75	0.75	-
IT Support Supervisor	1.00	1.00	1.00
IT Support Specialist	2.00	2.00	2.00
Total Technology Services	7.75	7.75	8.00

Personnel	2021 Budgeted	2022 Budgeted	2023 Adopted
<u>Municipal Court</u>			
Court Administrator	1.00	1.00	1.00
Court Assistant	1.00	1.00	1.00
Total Municipal Court	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total Administrative Services	<u>25.75</u>	<u>25.75</u>	<u>26.50</u>
Planning & Development Services			
Director of Planning & Development	1.00	1.00	1.00
Building Official	1.00	1.00	1.00
Plans Examiner	1.00	1.00	1.00
Building Inspector II	1.00	1.00	1.00
Principal Planner	-	1.00	-
Planner	-	-	1.00
Building Inspector I	3.00	3.00	2.00
Multidisciplinary Inspector	-	-	1.00
Planning Technician	1.00	-	1.00
Permit Technician	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	-
Total Planning & Development Services	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>
Police			
Chief of Police	1.00	1.00	1.00
Captain	1.00	2.00	2.00
Lieutenant	4.00	3.00	3.00
Sergeant	5.00	5.00	5.00
Detective	6.00	5.00	5.00
¹ Police Officer	31.00	33.00	33.00
Police Administrative Supervisor	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Forensic Examination Coordinator	1.00	1.00	1.00
Prosecutor Assistant/Police Clerk	1.00	1.00	1.00
Data Analyst	1.00	1.00	1.00
Total Police	<u>53.00</u>	<u>54.00</u>	<u>54.00</u>
Fire			
Fire Chief	1.00	1.00	1.00
Assistant Fire Chief	1.00	1.00	1.00
Battalion Chief	3.00	3.00	3.00
Battalion Chief/Shared Training Officer	1.00	1.00	1.00
Captain	6.00	6.00	6.00
Lieutenant	3.00	3.00	3.00
Firefighter/Paramedic	26.00	26.00	26.00
Firefighter/EMT	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00	1.00
Total Fire	<u>43.00</u>	<u>43.00</u>	<u>43.00</u>

Personnel	2021 Budgeted	2022 Budgeted	2023 Adopted
Public Works			
<u>Engineering</u>			
Director of Public Works	1.00	1.00	1.00
Assistant Director - PW, Fleet & Facilities	1.00	1.00	1.00
Assistant Director - PW, Eng & Operations	1.00	-	-
Principal Civil Engineer	-	1.00	1.00
Civil Engineer	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Total Engineering	6.00	6.00	6.00
<u>Street Maintenance</u>			
Streets Superintendent	1.00	1.00	-
Public Works Superintendent	-	-	1.00
City Forester	2.00	2.00	2.00
Foreman I	2.00	1.00	1.00
Municipal Service Worker II	2.00	3.00	3.00
¹ Municipal Service Worker I	4.00	6.00	6.00
Total Street Maintenance	11.00	13.00	13.00
<u>Facility Maintenance</u>			
Foreman I	1.00	1.00	1.00
Facility Maintenance Worker II	1.00	1.00	1.00
Facility Maintenance Worker I	1.00	1.00	1.00
Total Facility Maintenance	3.00	3.00	3.00
<u>Fleet Maintenance</u>			
Foreman II	1.00	1.00	1.00
Mechanic	2.00	2.00	2.00
Total Fleet Maintenance	3.00	3.00	3.00
<u>Parking Operations & Maintenance</u>			
Foreman II	1.00	1.00	1.00
Total Parking - Operations & Maintenance	1.00	1.00	1.00
<u>Street Lighting</u>			
Foreman I	1.00	1.00	1.00
Municipal Service Worker II	1.00	-	-
Total Street Lighting	2.00	1.00	1.00
Total Public Works	26.00	27.00	27.00
Parks & Recreation			
<u>Recreation</u>			
Director of Parks & Recreation	1.00	1.00	1.00
Recreation Manager	1.00	1.00	-
Recreation Superintendent	-	-	1.00
Recreation Supervisor - Athletics & Facilities	1.00	1.00	1.00
Community Recreation Supervisor	-	0.50	0.50
Aquatics Supervisor	0.25	0.25	0.25
Inclusion Services Coordinator	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00
Total Recreation	5.25	5.75	5.75

Personnel	2021 Budgeted	2022 Budgeted	2023 Adopted
<u>Park Operations</u>			
Parks Superintendent	1.00	1.00	1.00
Foreman I	1.00	1.00	1.00
Horticulturist	1.00	1.00	1.00
Field Technician	1.00	1.00	1.00
Municipal Service Worker II	1.00	1.00	1.00
Municipal Service Worker I	3.00	4.00	4.00
Total Park Operations	8.00	9.00	9.00
<u>Clayton Community Foundation</u>			
Community Outreach Specialist	-	-	-
Foundation Administrator	1.00	1.00	1.00
Total Clayton Community Foundation	1.00	1.00	1.00
Total Parks & Recreation	14.25	15.75	15.75
² Total Full-Time Employees	172.00	175.50	176.25

¹ One Police Officer and one Municipal Service Worker I will be held open for the first six months of 2022.

² Some full-time positions are split between the City of Clayton and the Clayton Recreation, Sports and Wellness Commission (CRSWC). The portion related to CRSWC is not included in these schedules.



FY 2023 Full-Time Staffing Summary

Department	2021	2022	Positions Reduced in 2023	Positions Added for 2023	2023	Variance 2023 vs 2022	
Administrative Services							
City Manager's Office	2.50	3.00	0.00	0.50	3.50	0.50	<i>a</i>
Economic Development	1.50	1.50	0.00	0.00	1.50	0.00	
Events	1.00	1.50	0.00	0.00	1.50	0.00	
Parking Control	3.00	3.00	0.00	0.00	3.00	0.00	
Finance	6.00	6.00	0.00	0.00	6.00	0.00	
Human Resources	2.00	2.00	0.00	0.00	2.00	0.00	
Technology Services	7.75	7.75	0.00	0.25	8.00	0.25	<i>b</i>
Municipal Court	2.00	2.00	0.00	0.00	2.00	0.00	
Planning & Development Services	10.00	10.00	0.00	0.00	10.00	0.00	<i>c</i>
Police	53.00	54.00	0.00	0.00	54.00	0.00	
Fire	43.00	43.00	0.00	0.00	43.00	0.00	
Public Works							
Engineering	6.00	6.00	0.00	0.00	6.00	0.00	
Street Maintenance	11.00	13.00	0.00	0.00	13.00	0.00	
Facility Maintenance	3.00	3.00	0.00	0.00	3.00	0.00	
Fleet Maintenance	3.00	3.00	0.00	0.00	3.00	0.00	
Parking Operations	1.00	1.00	0.00	0.00	1.00	0.00	
Street Lighting	2.00	1.00	0.00	0.00	1.00	0.00	
Parks & Recreation							
Recreation	5.25	5.75	0.00	0.00	5.75	0.00	
Park Operations	8.00	9.00	0.00	0.00	9.00	0.00	
Clayton Community Foundation	1.00	1.00	0.00	0.00	1.00	0.00	
Total Full-Time Positions	172.00	176.50	0.00	0.75	177.25	0.75	

Notes: Variance 2023 vs 2022

- a* City Manager's Office restructured and reclassified one Marketing and Communications Specialist position to Communications Manager, which is split between the City Manager's Office and Events.
The Communications & Marketing Specialist that was fully funded by CRSWC is now split between City Manager's Office and the CRSWC
- b* One Applications Specialist position was vacated and reclassified to Associate Network Engineer. The Applications Specialist position had been split between IT and CRSWC, whereas the Associate Network Engineer position is 100% IT.
- c* The Principal Planner position was retitled to Planner. One Building Inspector I position was reclassified to a Multidisciplinary Inspector. The Planning Technician position will be filled instead of Administrative Specialist.

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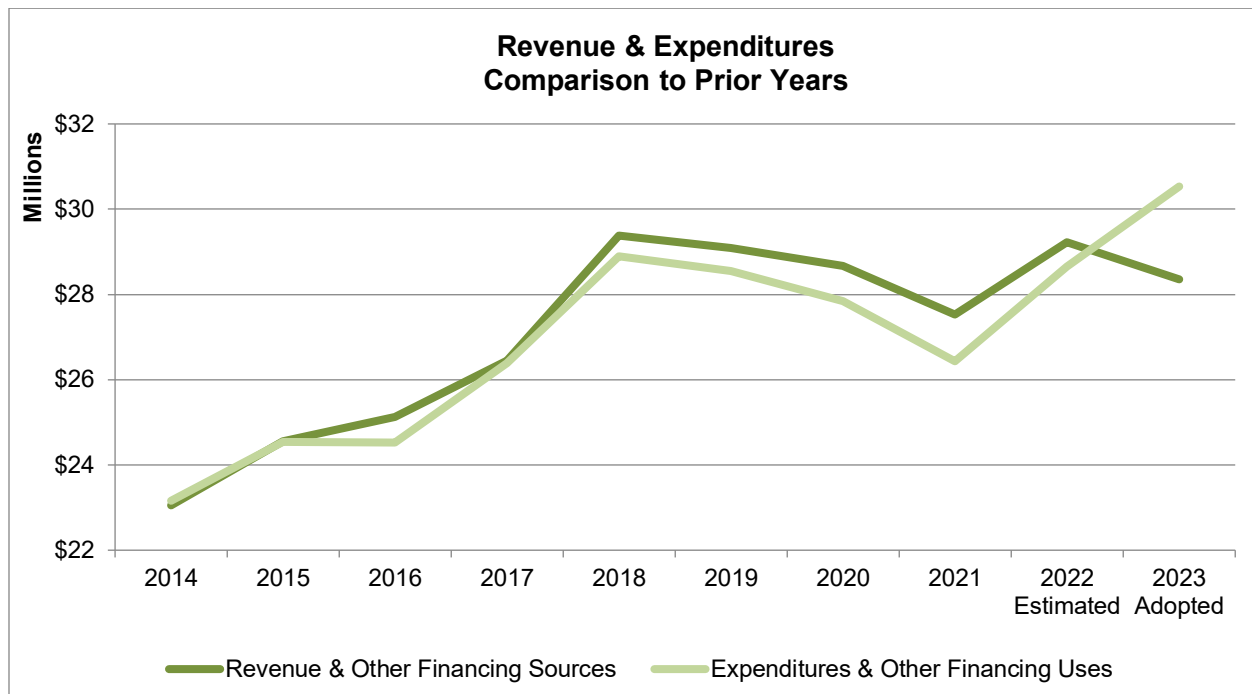
General Fund

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

Primary revenue sources for this fund include property taxes; sales taxes; utility gross receipts; fees; licenses; parking meter, lot and facility receipts; and other intergovernmental revenue. Other than property taxes, these major revenue sources saw a substantial decrease beginning in 2020 due to the nationwide COVID-19 pandemic as economic activity in the City reduced rapidly but has moved toward recovery. In 2021, the lower revenue was partially offset by a \$1 million federal grant related to the pandemic. Fiscal year revenue in 2021 and 2022 each included nearly a \$1.7 million of one-time federal grant revenue. The 2023 budget projects resume normal operating activity predict recovered revenue streams in almost all areas.

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

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

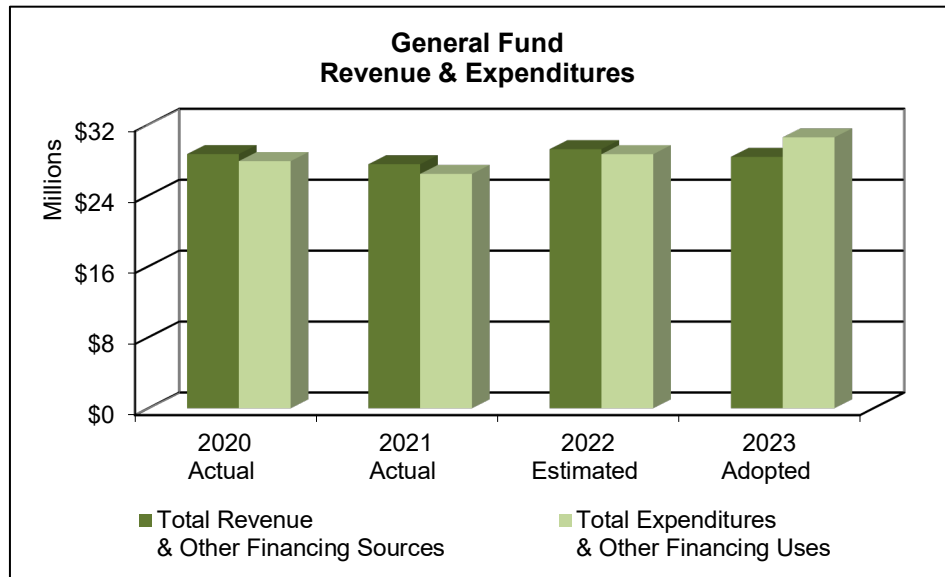




General Fund Summary of Revenue and Expenditures FY 2020 - FY 2023

Fund 10	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$18,012,708	\$18,801,733	\$19,893,687	\$20,459,263
Revenue	25,725,557	26,574,361	28,180,026	27,166,670
Other Financing Sources	2,943,478	954,133	1,046,087	1,192,908
Total Revenue & Other Financing Sources	28,669,035	27,528,494	29,226,113	28,359,578
Expenditures	26,058,030	26,436,540	28,660,537	30,559,757
Other Financing Uses	1,821,980	0	0	0
Total Expenditures & Other Financing Uses	27,880,010	26,436,540	28,660,537	30,559,757
Surplus (Deficit)	789,025	1,091,954	565,576	(2,200,179)
Ending Fund Balance	\$18,801,733	\$19,893,687	\$20,459,263	\$18,259,084
% Fund Balance to Expenditures	72%	75%	71%	60%

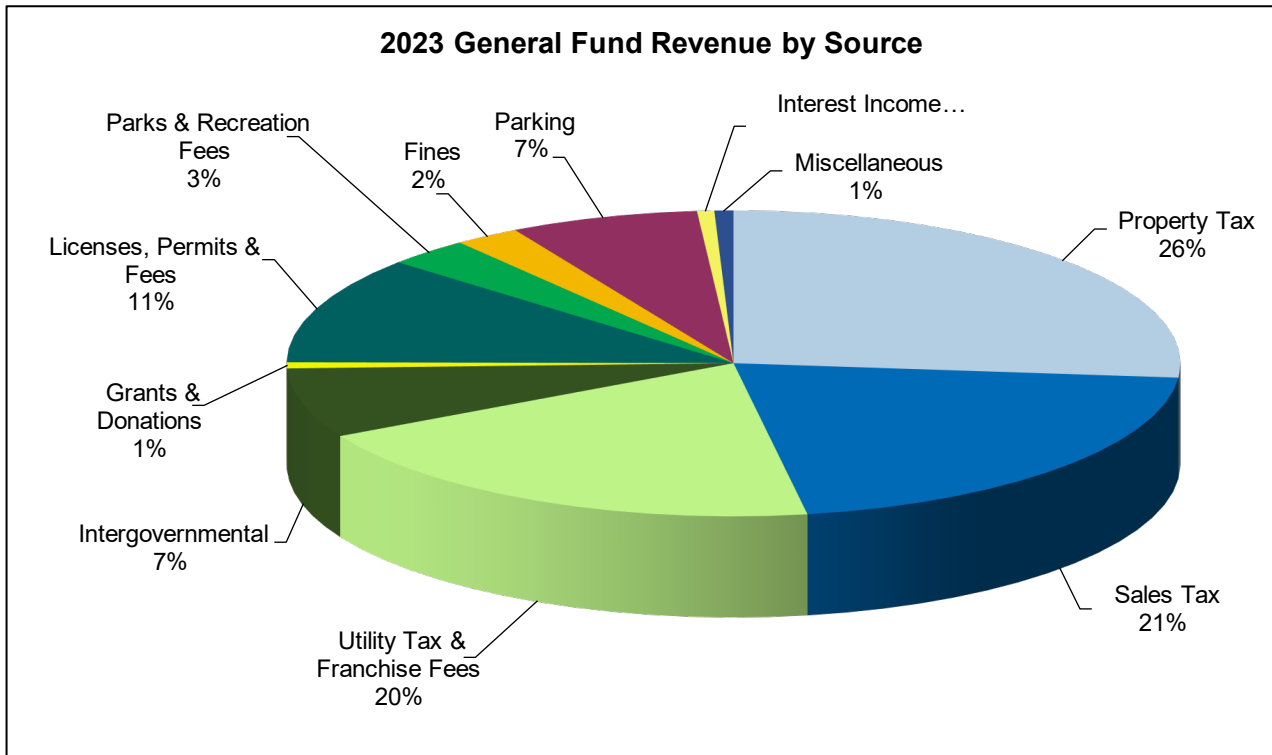
After several years of a General Fund surplus, the City projects a deficit beginning in 2023, due to the rising costs of operations coupled with inflation. The City has maintained healthy reserves and has reduced expenditures without affecting City services to address these issues in the short-term.





General Fund Revenue Summary

Fund 10	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax	\$6,835,478	\$6,321,990	\$6,746,222	\$6,746,222	\$7,105,842	\$7,201,333	7%	1%
Sales Tax	4,402,006	4,884,104	4,973,312	4,973,312	5,394,170	5,663,878	14%	5%
Utility Tax & Franchise Fees	5,029,674	4,849,905	4,864,407	4,864,407	5,226,309	5,363,967	10%	3%
Intergovernmental	1,772,144	1,830,442	1,952,367	1,952,367	1,908,671	1,997,936	2%	5%
Grants & Donations	1,399,558	2,023,056	1,861,549	1,861,549	1,970,199	173,700	-91%	-91%
Licenses, Permits & Fees	3,320,546	3,065,061	3,042,694	3,107,953	2,996,858	3,092,064	2%	3%
Parks & Recreation Fees	330,932	689,233	737,315	737,315	722,628	816,930	11%	13%
Fines	518,379	631,221	605,200	605,200	619,060	644,207	6%	4%
Parking	1,750,570	1,736,967	1,745,050	1,745,050	1,912,672	1,857,426	6%	-3%
Interest Income	328,468	179,490	83,265	83,265	131,784	168,729	103%	28%
Miscellaneous	37,803	362,891	189,600	189,600	191,833	186,500	-2%	-3%
Total Revenue	25,725,557	26,574,361	26,800,981	26,866,240	28,180,026	27,166,670	1%	-4%
Other Financing Sources	2,943,478	954,133	990,229	990,229	1,046,087	1,192,908	20%	14%
Total Revenue & Other Financing Sources	\$28,669,035	\$27,528,494	\$27,791,210	\$27,856,469	\$29,226,113	\$28,359,578	2%	-100%





General Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Property Tax								
Real Property Tax	\$5,991,098	\$5,608,377	\$6,021,202	\$6,021,202	\$6,236,063	\$6,428,041	7%	3%
Personal Property Tax	579,677	595,350	611,020	611,020	630,071	659,292	8%	5%
Financial Institutions Tax	239,769	91,434	86,000	86,000	213,623	86,000	0%	-60%
Railroad & Other Utilities	24,934	26,830	28,000	28,000	26,085	28,000	0%	7%
Total Property Tax	6,835,478	6,321,990	6,746,222	6,746,222	7,105,842	7,201,333	7%	1%
Sales Tax								
City General Sales Tax	2,364,158	2,680,223	2,791,470	2,791,470	2,959,460	3,107,433	11%	5%
Fire Sales Tax	637,562	704,161	705,228	705,228	821,134	862,191	22%	5%
Public Safety Sales Tax	843,266	892,048	866,559	866,559	909,022	954,473	10%	5%
Local Option Sales Tax	557,019	607,673	610,055	610,055	704,554	739,781	21%	5%
Total Sales Tax	4,402,006	4,884,104	4,973,312	4,973,312	5,394,170	5,663,878	14%	5%
Utility Tax & Franchise Fees								
Electric	2,412,118	2,399,661	2,372,819	2,372,819	2,693,558	2,828,236	19%	5%
Gas	638,504	652,975	648,926	648,926	736,112	758,196	17%	3%
Water	394,823	411,545	416,555	416,555	470,043	493,545	18%	5%
Telephone	1,328,486	1,153,667	1,184,587	1,184,587	1,121,822	1,088,167	-8%	-3%
Cable Franchise Fees	255,743	232,058	241,520	241,520	204,774	195,823	-19%	-4%
Total Utility Tax & Franchise Fees	5,029,674	4,849,905	4,864,407	4,864,407	5,226,309	5,363,967	10%	3%
Intergovernmental								
Gas Tax	406,380	426,007	488,469	488,469	452,203	469,491	-4%	4%
Cigarette Tax	100,844	100,490	100,500	100,500	100,532	100,500	0%	0%
Vehicle Fees	220,220	251,779	220,000	220,000	232,970	239,150	9%	3%
Other Intergovernmental	6,434	752	950	950	950	950	0%	0%
Staff Reimbursements	1,038,266	1,051,413	1,142,448	1,142,448	1,122,016	1,187,845	4%	6%
Total Intergovernmental	1,772,144	1,830,442	1,952,367	1,952,367	1,908,671	1,997,936	2%	5%
Grants & Donations								
Federal Grants	1,164,820	1,829,586	1,715,909	1,715,909	1,720,089	18,750	-99%	-99%
State & Local Grants	5,000	11,019	10,000	10,000	7,287	11,250	13%	54%
Donations	229,738	182,451	135,640	135,640	242,823	143,700	6%	-41%
Total Grants & Donations	1,399,558	2,023,056	1,861,549	1,861,549	1,970,199	173,700	-91%	-91%
Licenses, Permits, & Fees								
Business Licenses	495,941	423,244	481,000	481,000	460,547	462,389	-4%	0%
Liquor Licenses	41,438	41,343	39,100	39,100	42,376	40,000	2%	-6%
Other Licenses	5,280	5,320	5,000	5,000	5,200	5,400	8%	4%
Building Permits	1,460,149	1,218,094	1,181,200	1,242,947	1,187,950	1,211,000	3%	2%
Planning & Zoning Permits & Fees	119,787	147,810	125,490	125,490	94,700	91,350	-27%	-4%
Degradation Fees	102,708	175,995	75,000	75,000	55,000	50,000	-33%	-9%
Other Permits	94,856	76,435	91,300	91,300	145,100	118,460	30%	-18%
Service Fees	1,000,388	976,820	1,044,604	1,048,116	1,005,985	1,113,465	7%	11%
Total Licenses, Permits & Fees	3,320,546	3,065,061	3,042,694	3,107,953	2,996,858	3,092,064	2%	3%
Parks & Recreation Fees								
Aquatics	154,510	301,321	319,867	319,867	317,209	350,983	10%	11%
Ice Rink	2,928	0	0	0	0	0	0%	0%
Tennis	18,454	86,048	56,558	56,558	72,215	83,514	48%	16%



General Fund - Revenue

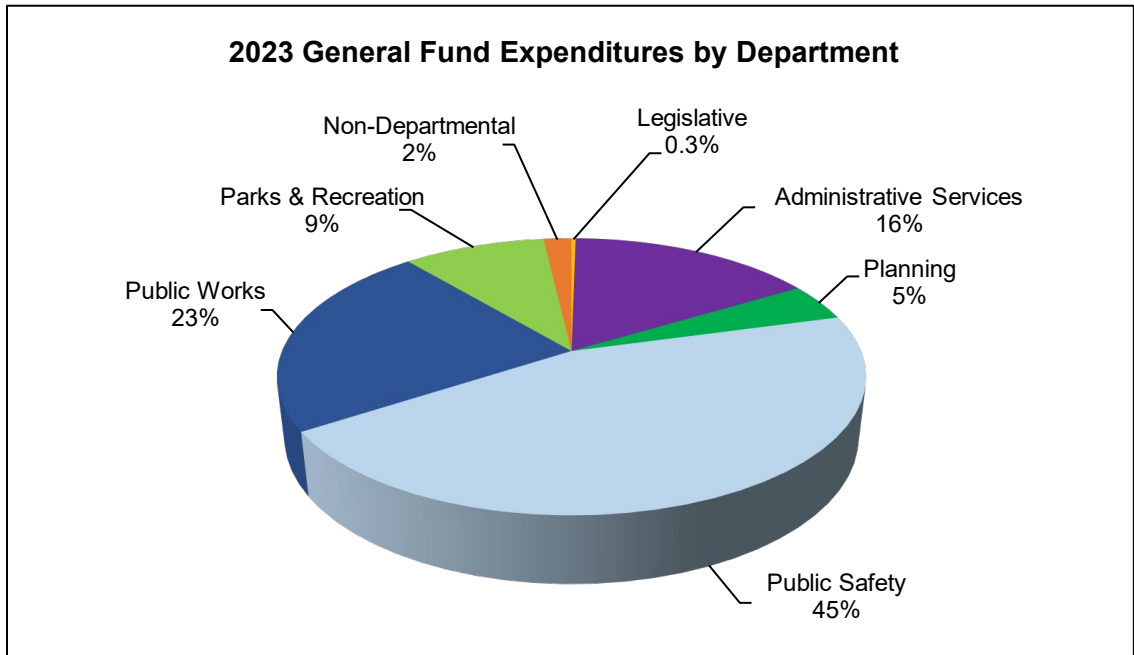
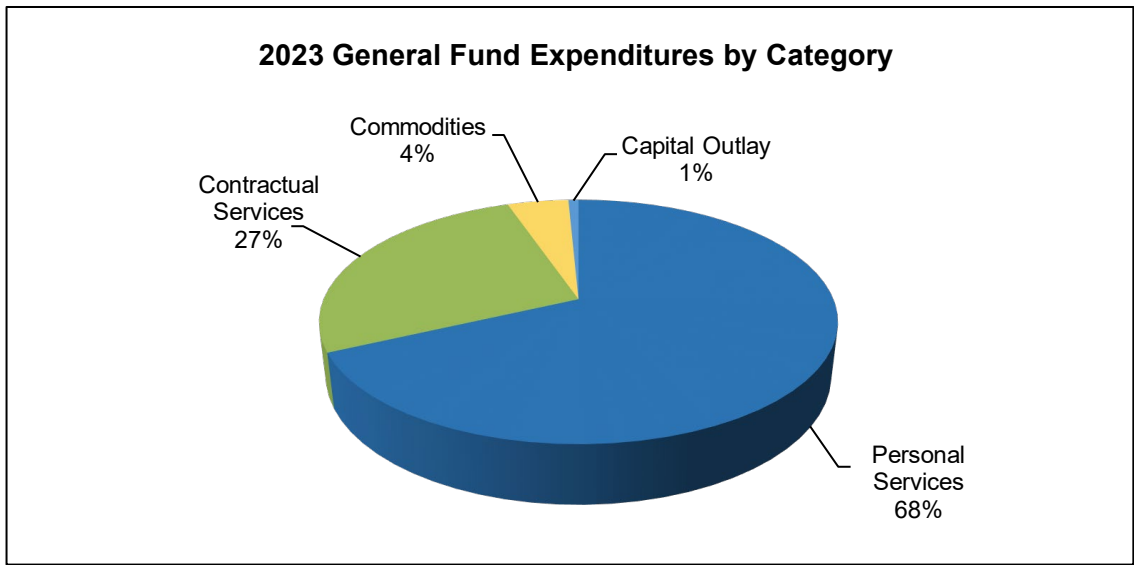
Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Parks & Recreation Fees (Cont.)</u>								
Sports	16,665	226,248	257,625	257,625	247,604	278,132	8%	12%
Other Parks & Recreation Fees	138,376	75,616	103,265	103,265	85,600	104,301	1%	22%
Total Parks & Recreation Fees	330,932	689,233	737,315	737,315	722,628	816,930	11%	13%
<u>Fines</u>								
Parking Fines	432,888	529,047	502,000	502,000	475,134	502,000	0%	6%
Municipal Court Fines	58,210	71,233	76,000	76,000	114,000	110,000	45%	-4%
Court Costs	8,231	10,841	10,700	10,700	15,926	15,367	44%	-4%
False Alarms	19,050	20,100	16,500	16,500	14,000	16,840	2%	20%
Total Fines	518,379	631,221	605,200	605,200	619,060	644,207	6%	4%
<u>Parking</u>								
Parking Meters & Garages	1,430,878	1,370,198	1,505,050	1,505,050	1,491,229	1,421,896	-6%	-5%
Parking Agreements	157,692	132,600	170,000	170,000	156,508	144,980	-15%	-7%
Parking Space Rentals	162,000	234,169	70,000	70,000	264,935	290,550	315%	10%
Total Parking	1,750,570	1,736,967	1,745,050	1,745,050	1,912,672	1,857,426	6%	-3%
<u>Interest Income</u>								
Interest on Investments	328,468	179,490	83,265	83,265	131,784	168,729	103%	28%
Total Interest Income	328,468	179,490	83,265	83,265	131,784	168,729	103%	28%
<u>Miscellaneous</u>								
Events	1,191	0	6,000	6,000	500	500	-92%	0%
Property Leases	0	96,000	96,000	96,000	96,000	100,500	5%	5%
Other Income	36,612	266,891	87,600	87,600	95,333	85,500	-2%	-10%
Total Miscellaneous	37,803	362,891	189,600	189,600	191,833	186,500	-2%	-3%
Total Revenue	25,725,557	26,574,361	26,800,981	26,866,240	28,180,026	27,166,670	1%	-4%
<u>Other Financing Sources</u>								
Sale of Assets General	2,329	726	600	600	0	600	0%	100%
Transfers-In	2,941,149	953,407	989,629	989,629	1,046,087	1,192,308	20%	14%
Total Other Financing Sources	2,943,478	954,133	990,229	990,229	1,046,087	1,192,908	20%	14%
Total Revenue & Other Financing Sources	\$28,669,035	\$27,528,494	\$27,791,210	\$27,856,469	\$29,226,113	\$28,359,578	2%	-3%

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General Fund Expenditures Summary - By Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$18,522,097	\$18,641,468	\$20,006,114	\$19,933,890	\$20,022,386	\$20,821,303	4%	4%
Contractual Services	6,303,727	6,620,711	7,302,604	7,305,591	7,187,993	8,119,142	11%	13%
Commodities	1,079,696	1,089,336	1,164,344	1,236,589	1,394,236	1,389,780	19%	0%
Capital Outlay	152,510	85,025	76,501	76,501	55,922	229,532	200%	310%
Total Expenditures	26,058,030	26,436,540	28,549,563	28,552,571	28,660,537	30,559,757	7%	7%
Other Financing Uses	1,821,980	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$27,880,010	\$26,436,540	\$28,549,563	\$28,552,571	\$28,660,537	\$30,559,757	7%	7%





General Fund Expenditures Summary - By Program

Program	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Mayor & Board of Aldermen	\$71,740	\$81,300	\$73,791	\$73,791	\$63,212	\$83,365	13%	32%
City Manager	607,979	650,233	703,289	700,347	757,435	838,926	19%	11%
Economic Development	223,896	215,317	236,854	235,409	244,898	255,455	8%	4%
Events	147,827	98,362	263,731	263,459	216,535	272,476	3%	26%
Parking Control - Admin	237,905	224,562	234,559	233,197	239,071	244,638	4%	2%
Finance	714,098	741,401	779,857	775,649	785,712	789,287	1%	0%
Human Resources	265,952	246,182	293,207	292,010	277,121	377,840	29%	36%
Technology Services	1,521,539	1,365,326	1,467,499	1,462,005	1,499,892	1,768,497	21%	18%
Municipal Court	336,048	313,023	375,641	374,629	371,619	380,094	1%	2%
Planning & Development	1,065,025	991,404	1,052,360	1,067,192	987,262	1,334,742	27%	35%
Police	6,794,790	6,605,124	6,994,243	6,991,898	6,826,852	7,078,090	1%	4%
Fire	6,485,457	6,110,274	6,218,270	6,237,753	6,713,939	6,701,187	8%	0%
Engineering	2,605,979	2,670,757	2,949,689	2,945,093	2,805,549	3,040,640	3%	8%
Street Maintenance	1,638,355	1,323,589	1,588,861	1,583,033	1,373,943	1,763,592	11%	28%
Facility Maintenance	798,915	681,908	740,003	738,558	725,493	764,982	3%	5%
Fleet Maintenance	557,368	495,222	554,617	553,003	825,500	627,054	13%	-24%
Parking Operations & Maint.	606,909	480,167	583,665	583,037	520,399	549,148	-6%	6%
Street Lighting	385,267	246,103	280,396	279,909	278,935	281,586	0%	1%
Parks & Recreation Admin.	605,040	581,791	673,887	670,141	700,081	665,789	-1%	-5%
Shaw Park Aquatic Center	301,337	352,536	373,463	373,463	380,301	431,365	16%	13%
Ice Rink	17,009	34,091	16,600	16,600	21,500	0	-100%	-100%
Tennis Center	22,929	35,649	29,525	29,525	44,050	53,300	81%	21%
Sports Programs	45,901	74,770	130,159	142,459	133,560	149,759	15%	12%
Park Operations	1,257,949	1,222,078	1,316,806	1,312,419	1,243,392	1,425,777	8%	15%
Clayton Community Foundation	98,381	85,563	102,558	101,959	98,768	122,252	19%	24%
Insurance	466,413	509,809	516,033	516,033	525,518	559,919	9%	7%
Total Expenditures	\$27,880,010	\$26,436,540	\$28,549,563	\$28,552,571	\$28,660,537	\$30,559,757	7%	7%

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



General Fund Expenditures Summary - By Type

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$12,666,051	\$12,501,347	\$13,556,285	\$13,516,285	\$13,375,226	\$13,905,615	3%	4%
Salaries - Part-Time	138,258	143,465	313,228	313,228	300,559	350,803	12%	17%
Overtime	641,874	760,088	622,692	640,908	1,011,512	765,752	23%	-24%
Other Compensation	167,762	178,976	235,589	235,589	238,071	187,540	-20%	-21%
Social Security & Medicare	995,928	990,577	1,124,170	1,124,170	1,076,685	1,152,804	3%	7%
Medical Benefits	1,545,215	1,572,067	1,777,927	1,777,927	1,665,398	1,986,374	12%	19%
Pension Benefits	1,596,384	1,645,152	1,473,991	1,423,551	1,448,007	1,398,001	-5%	-3%
Other Fringe Benefits	770,625	849,795	902,231	902,231	906,928	1,074,414	19%	18%
Total Personal Services	18,522,097	18,641,468	20,006,114	19,933,890	20,022,386	20,821,303	4%	4%
Contractual Services								
Postage	24,732	27,697	25,571	25,571	27,597	35,139	37%	27%
Utilities	692,977	705,619	793,470	793,470	751,784	732,540	-8%	-3%
Travel & Training	91,095	105,260	210,809	210,809	172,138	243,693	16%	42%
Printing & Photography	20,467	35,626	44,372	44,172	42,689	69,510	57%	63%
Dues & Memberships	38,016	34,981	40,432	39,632	37,380	37,830	-6%	1%
Advertising	11,364	10,604	11,077	11,277	11,047	12,775	15%	16%
Maintenance & Repair	321,608	398,001	419,691	419,691	459,395	474,342	13%	3%
Professional Services	195,889	140,588	145,825	137,297	125,493	471,010	223%	275%
Legal Services	188,278	199,159	202,604	202,604	194,500	202,604	0%	4%
Service Contracts	1,878,765	2,062,153	2,221,667	2,221,667	2,263,708	2,572,265	16%	14%
Sponsorship	0	0	1,000	1,000	0	0	-100%	0%
Medical Services	29,871	50,125	40,355	40,355	40,355	44,205	10%	10%
Banking & Credit Card Fees	154,350	160,434	226,754	239,069	167,043	181,814	-20%	9%
Rentals	27,433	20,017	3,855	3,855	5,581	6,655	73%	19%
Education Benefits	52,957	34,382	43,100	43,100	31,000	34,100	-21%	10%
Waste & Recycling	2,013,072	2,071,341	2,179,170	2,179,170	2,173,270	2,251,757	3%	4%
Events	91,463	49,664	157,609	157,609	119,384	165,584	5%	39%
Employee Relations	25,241	22,801	39,710	39,710	33,066	40,400	2%	22%
Insurance	446,147	492,261	495,533	495,533	532,563	542,919	10%	2%
Total Contractual Services	6,303,727	6,620,711	7,302,604	7,305,591	7,187,993	8,119,142	11%	13%
Commodities								
Office Supplies	53,189	57,870	61,130	61,130	57,770	55,342	-9%	-4%
Minor Supplies & Equipment	21,533	23,801	25,349	25,349	26,032	22,917	-10%	-12%
Agriculture Supplies General	45,045	36,703	43,000	43,000	43,000	48,000	12%	12%
Medical Supplies	75,738	48,153	46,250	46,250	46,443	46,500	1%	0%
Snow & Ice Control Materials	50,839	27,857	39,001	39,001	36,500	62,696	61%	72%
Recreation Supplies	12,756	18,979	17,472	29,772	30,000	33,235	90%	11%
Construction Materials	5,368	4,723	26,445	26,445	19,250	20,802	-21%	8%
Traffic Supplies	31,185	41,957	38,301	38,301	32,675	35,926	-6%	10%
Parking Supplies Meters	8,898	19,026	21,435	21,435	18,000	19,135	-11%	6%
Vehicle Parts	75,107	84,462	90,000	90,000	77,500	85,000	-6%	10%
Fuel and Lubricants	127,132	146,511	161,965	201,965	373,200	222,500	37%	-40%
Other Supplies & Materials	428,514	402,638	422,880	422,880	445,461	537,538	27%	21%



General Fund Expenditures Summary - By Type

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Commodities (Cont.)								
Uniforms and Clothing	116,278	148,589	129,691	149,636	144,945	152,552	18%	5%
Meetings and Receptions	28,116	28,067	41,425	41,425	43,460	47,637	15%	10%
Total Commodities	1,079,696	1,089,336	1,164,344	1,236,589	1,394,236	1,389,780	19%	0%
Capital Outlay								
Equipment	16,222	6,425	0	0	0	77,574	100%	100%
Technology Projects	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Roadways and Parking Lots	38,390	48,369	40,000	40,000	39,422	56,000	40%	42%
Facility Improvements	22,986	8,650	23,501	23,501	3,500	29,001	23%	729%
Total Capital Outlay	152,510	85,025	76,501	76,501	55,922	229,532	200%	310%
Total Expenditures	26,058,030	26,436,540	28,549,563	28,552,571	28,660,537	30,559,757	7%	7%
Other Financing Uses								
Transfers-Out	1,821,980	0	0	0	0	0	0%	0%
Total Other Financing Uses	1,821,980	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$27,880,010	\$26,436,540	\$28,549,563	\$28,552,571	\$28,660,537	\$30,559,757	7%	7%



Legislative

Mission

The mission of Clayton city government is to foster a diverse and inclusive community with a vital balance of neighborhoods, businesses, commercial and government centers, educational institutions, and a healthy environment through an open, equitable, accessible, and fiscally responsible government.

Description

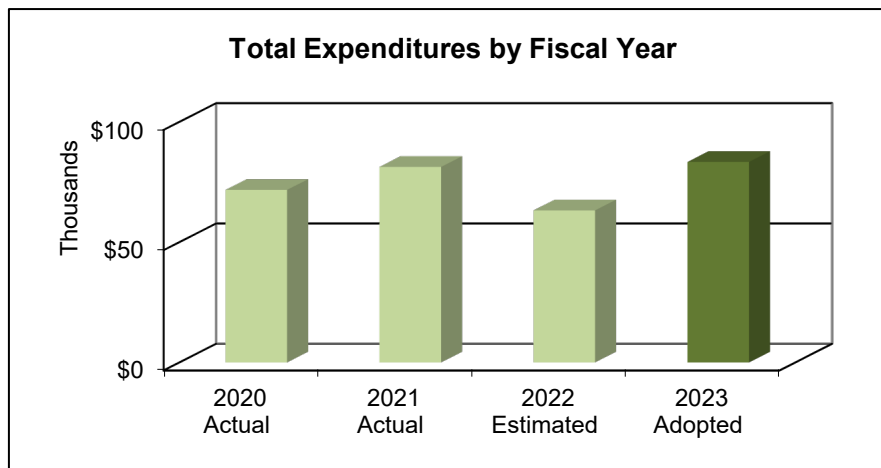
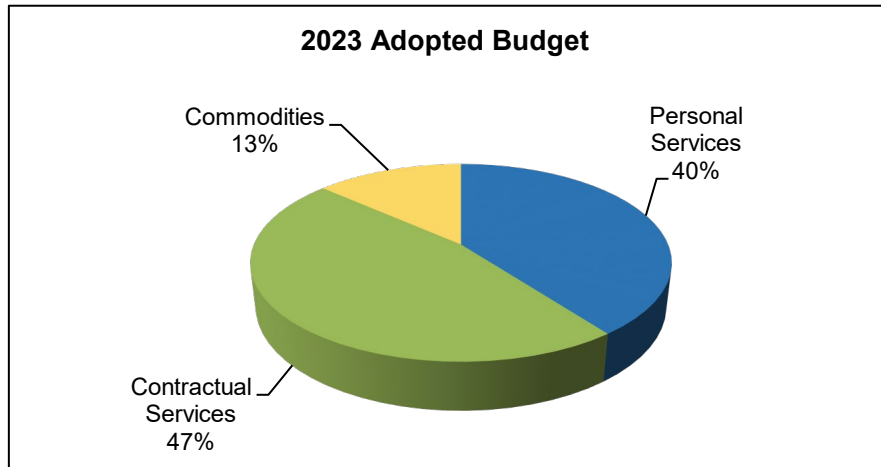
The legislative powers of the City Government are vested in Clayton's elected officials, which include the Mayor, who is elected at-large for a three-year term, and six Aldermen, who are elected from the City's three wards on a staggered three-year term basis. The Mayor and Board of Aldermen represent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

Find more information about the Legislative Department at <https://www.claytonmo.gov/government/mayor-board-of-aldermen>



Legislative Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$32,007	\$33,088	\$33,089	\$33,089	\$26,877	\$33,080	0%	23%
Contractual Services	33,636	36,047	32,262	32,262	25,961	39,050	21%	50%
Commodities	6,097	12,165	8,440	8,440	10,374	11,235	33%	8%
Total Expenditures	\$71,740	\$81,300	\$73,791	\$73,791	\$63,212	\$83,365	13%	32%





General Fund - Mayor & Board of Aldermen

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Part-Time	\$29,618	\$30,614	\$30,600	\$30,600	\$24,700	\$30,600	0%	24%
Social Security & Medicare	2,266	2,342	2,341	2,341	2,058	2,341	0%	14%
Other Fringe Benefits	124	132	148	148	119	139	-6%	17%
Total Personal Services	32,007	33,088	33,089	33,089	26,877	33,080	0%	23%
Contractual Services								
Postage	255	203	197	197	250	234	19%	-6%
Utilities	5,307	4,318	5,137	5,137	5,137	4,666	-9%	-9%
Travel & Training	517	1,564	2,548	2,548	1,997	3,020	19%	51%
Printing & Photography	135	388	3,400	3,400	450	500	-85%	11%
Dues & Memberships	10,639	7,164	7,450	7,450	7,586	7,550	1%	0%
Advertising	764	1,364	980	980	837	735	-25%	-12%
Professional Services	16,018	17,029	9,000	9,000	6,454	18,200	102%	182%
Service Contracts	0	4,016	3,550	3,550	3,250	4,145	17%	28%
Total Contractual Services	33,636	36,047	32,262	32,262	25,961	39,050	21%	50%
Commodities								
Office Supplies	911	1,281	500	500	500	470	-6%	-6%
Other Supplies and Materials	1,300	767	370	370	2,720	740	100%	-73%
Meetings and Receptions	3,886	10,117	7,570	7,570	7,154	10,025	32%	40%
Total Commodities	6,097	12,165	8,440	8,440	10,374	11,235	33%	8%
Total Expenditures	\$71,740	\$81,300	\$73,791	\$73,791	\$63,212	\$83,365	13%	32%

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Administrative Services

Funded Staffing			
	2021	2022	2023
<u>City Manager's Office</u>			
City Manager	1	1	1
City Clerk	1	1	1
Marketing & Communications Specialist	0	0.5	0.5
Communications Manager	0	0	0.5
Assistant to the City Manager	0.5	0.5	0.5
Total City Manager's Office	2.5	3	3.5
<u>Economic Development</u>			
Director of Economic Development	1	1	1
Assistant to the City Manager	0.5	0.5	0.5
Total Economic Development	1.5	1.5	1.5
<u>Events</u>			
Events Specialist	1	0	0
Marketing & Communications Specialist	0	0.5	0
Communications Manager	0	0	0.5
Total Events	1	0.5	0.5
<u>Parking Control</u>			
Parking Control Supervisor	1	1	1
Parking Ambassador	2	2	2
Total Parking Control	3	3	3
<u>Finance</u>			
Director of Finance & Administration	1	1	0
Director of Finance	0	0	1
Assistant Finance Director	1	1	1
Senior Accountant	0	1	1
Accountant	2	1	1
Fiscal Specialist	2	2	2
Total Finance	6	6	6
<u>Human Resources</u>			
Human Resources Manager	1	1	1
Human Resources Generalist	0	1	1
Human Resources Assistant	1	0	0
Total Human Resources	2	2	2
<u>Technology Services</u>			
Director of Technology Services	1	1	1
Asst. Director of Technology Services	1	1	1
Associate Network Engineer	0	0	1
Network Engineer	2	2	2
Applications Specialist	0.75	0.75	0
IT Support Supervisor	1	1	1
IT Support Specialist	2	2	2
Total Technology Services	7.75	7.75	8
<u>Municipal Court</u>			
Court Administrator	1	1	1
Court Assistant	1	1	1
Total Municipal Court	2	2	2
Total Administrative Services	25.75	25.75	26.5

Mission

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: City Manager's Office, Economic Development, Events, Parking Control, Finance, Human Resources, Technology Services, 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 and Parking Control

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. Parking Control helps with enforcement related to the provision of parking around 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 Annual Comprehensive Financial Report and coordination of an annual independent audit.

Human Resources

Human Resources is responsible for administering various employee benefits and wellness programs provided by the City; assisting departments with recruiting, hiring and discipline guidance; employee training and engagement; payroll; policy maintenance and revision; and various employment reporting requirements.

Technology Services

Technology Services 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. The department also provides technology services to the City of Richmond Heights and the City of Brentwood. The agreements with these cities reimburse the City of Clayton for a portion of the personnel and related costs of this program.

Municipal Court

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

Administrative Services Restructure

The Administrative Services area will be restructured in the first quarter of the year. Human Resources and Municipal Court will report to an Assistant City Manager and Technology Services will report directly to the City Manager.

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.

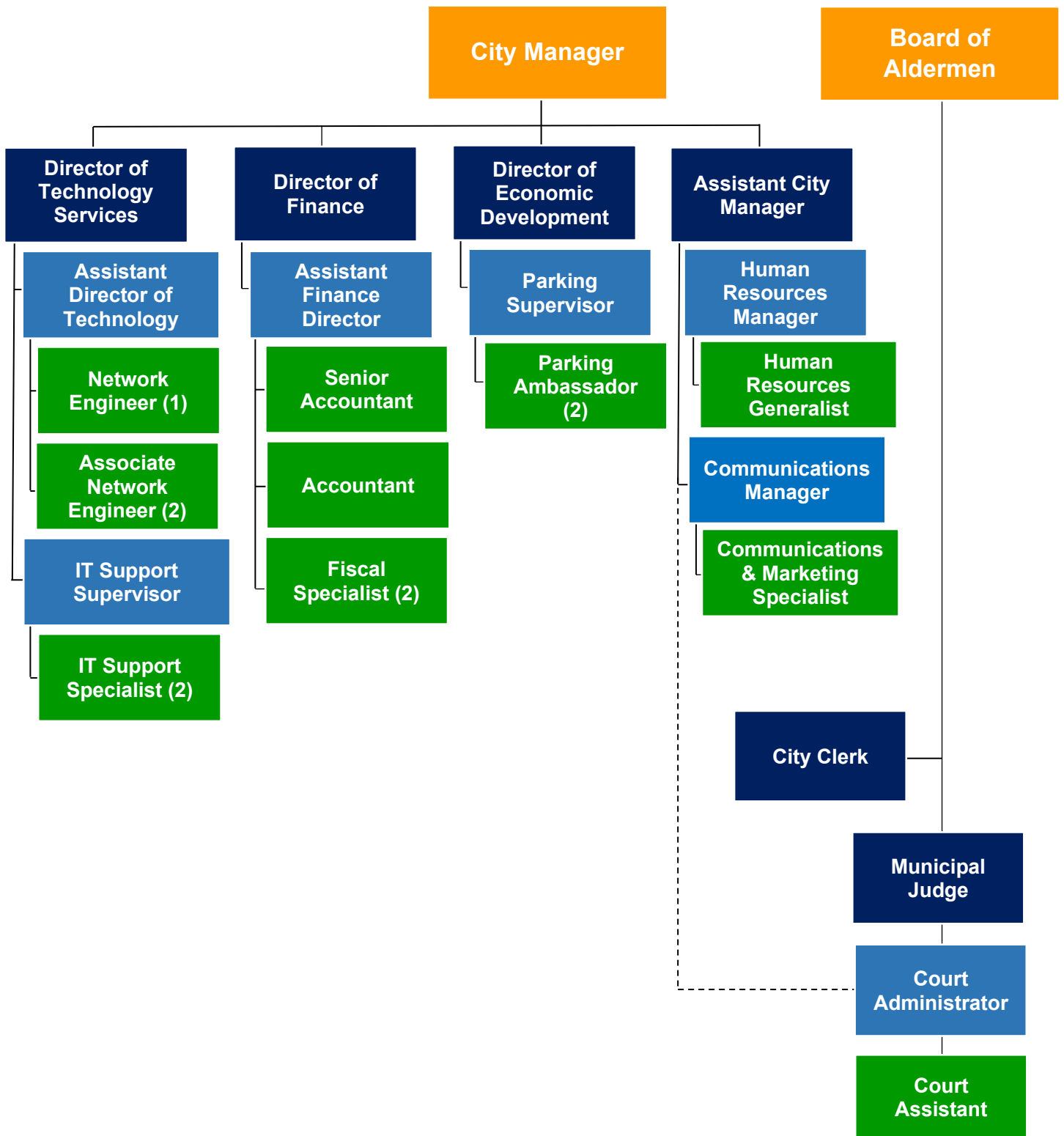
Key Intended Outcomes

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

Performance Measures (by Fiscal Year):

Category	Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents rating culture, dining, and shopping environment as good or better	-	85%	87%	-	85%
	% of employees rating HR service as good or better	84%	-	-	-	92%
	% of employees rating IT service as good or better	-	90%	-	90%	90%
	% of employees rating Finance service as good or better	94%	85%	94%	85%	85%
Financial	Sales tax per square foot of retail space	\$6.64	\$6.95	\$7.49	\$7.33	\$8.91
	Commercial property tax per square foot of office and retail space	\$0.48	\$0.49	\$0.44	\$0.51	\$0.56
	HR cost per employee	\$1,654	\$1,500	\$1,500	\$1,700	\$1,700
	IT cost per endpoint (desktops, laptops, tablets, virtual desktop clients)	\$4,449	\$6,195	\$3,831	\$3,508	\$6,080
	Finance cost per \$1 million in operating expenditures	\$26,989	\$29,967	\$27,828	\$30,351	\$28,740
Process	Number of annual business prospect or retention visits	46	50	50	50	50
	Annual City-wide rate of turnover (excluding retirement, disability, or death)	4.00%	<5.00%	10.80%	<5.00%	<5.00%
	Annual % IT system "up" time	99.98%	99.80%	99.99%	99.80%	99.80%
	Annual number of auditor adjusting entries	0	<2	2	<2	<2
	Annual \$ of auditor adjusting entries	\$0	<\$100,000	\$22,311	<\$100,000	<\$100,000
	People	Annual training hours per employee	32	30	40	30

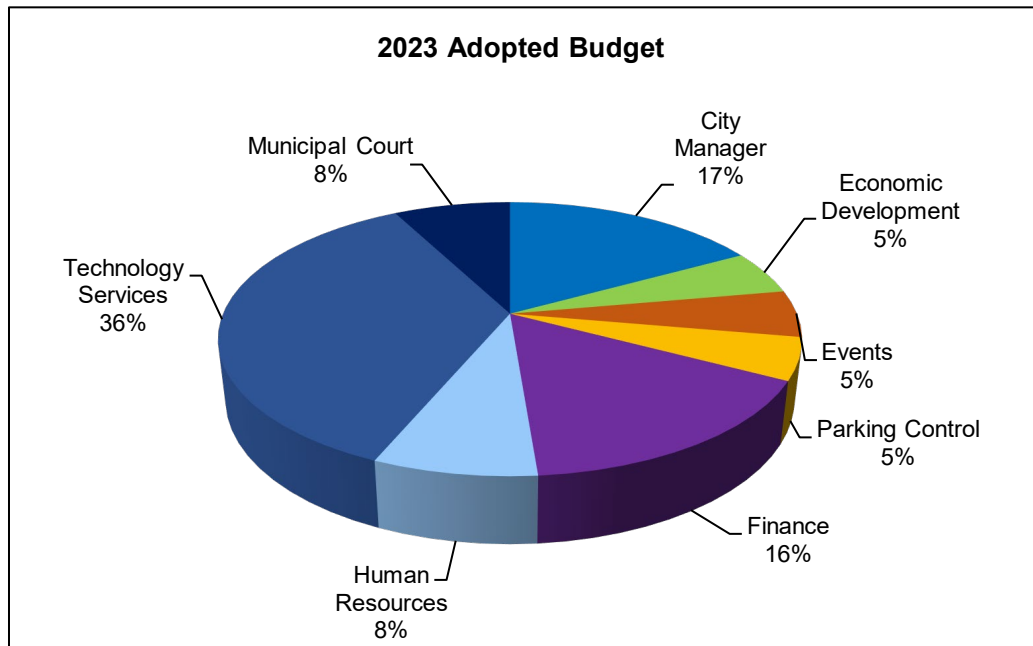
Find more information about these programs at <https://www.claytonmo.gov/government>.





Administrative Services Summary of Expenditures by Program

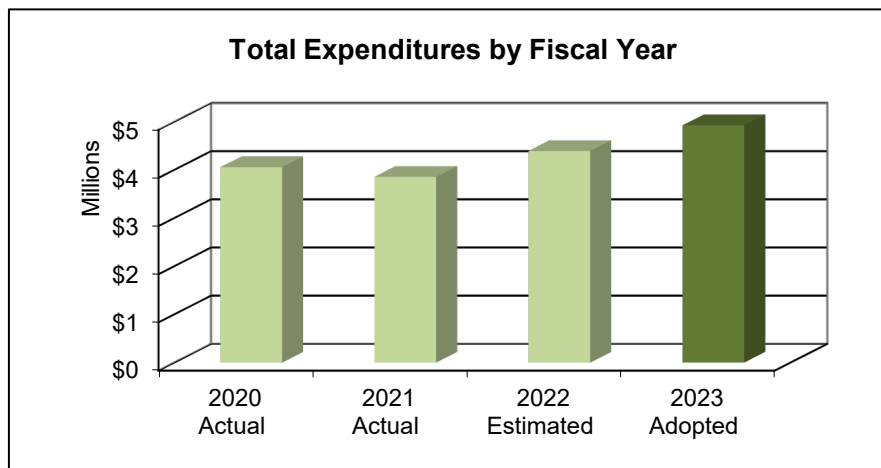
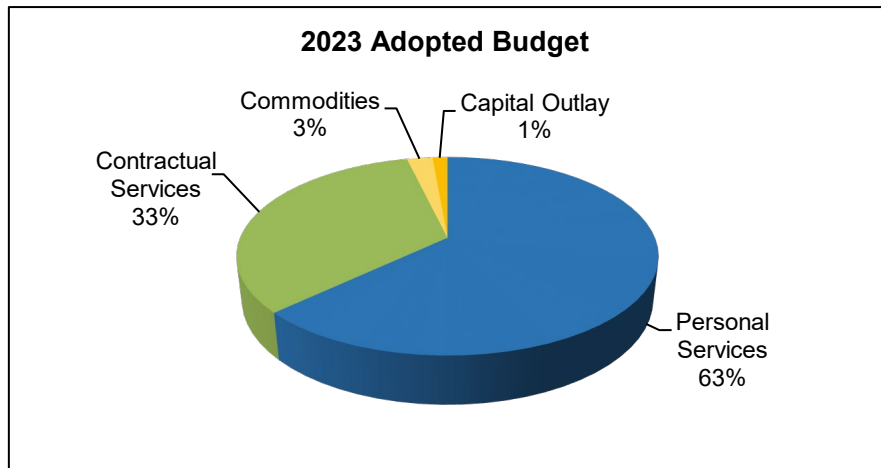
	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
City Manager	\$607,979	\$650,233	\$703,289	\$700,347	\$757,435	\$838,926	19%	11%
Economic Development	223,896	215,317	236,854	235,409	244,898	255,455	8%	4%
Events	147,827	98,362	263,731	263,459	216,535	272,476	3%	26%
Parking Control	237,905	224,562	234,559	233,197	239,071	244,638	4%	2%
Finance	714,098	741,401	779,857	775,649	785,712	789,287	1%	0%
Human Resources	265,952	246,182	293,207	292,010	277,121	377,840	29%	36%
Technology Services	1,521,539	1,365,326	1,467,499	1,462,005	1,499,892	1,768,497	21%	18%
Municipal Court	336,048	313,023	375,641	374,629	371,619	380,094	1%	2%
Total Administrative Services	\$4,055,245	\$3,854,405	\$4,354,637	\$4,336,705	\$4,392,283	\$4,927,212	13%	12%





Administrative Services Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$2,578,391	\$2,647,850	\$2,862,000	\$2,844,068	\$2,954,975	\$3,105,011	8%	5%
Contractual Services	1,073,669	1,127,648	1,387,897	1,387,897	1,336,712	1,638,977	18%	23%
Commodities	75,502	57,326	91,740	91,740	87,596	116,267	27%	33%
Capital Outlay	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Total Expenditures	3,802,475	3,854,405	4,354,637	4,336,705	4,392,283	4,927,212	13%	12%
Other Financing Uses	252,770	0	0	0	0	0	0%	0%
Total Administrative Services	\$4,055,245	\$3,854,405	\$4,354,637	\$4,336,705	\$4,392,283	\$4,927,212	13%	12%





General Fund - City Manager

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$263,592	\$290,360	\$329,674	\$329,674	\$376,092	\$391,296	19%	4%
Salaries - Part-Time	0	0	0	0	0	7,500	100%	100%
Other Compensation	14,243	23,015	22,681	22,681	23,560	23,109	2%	-2%
Social Security & Medicare	18,987	19,238	22,655	22,655	25,771	27,872	23%	8%
Medical Benefits	21,254	26,548	34,833	34,833	34,734	41,040	18%	18%
Pension Benefits	23,577	30,142	31,112	28,170	32,345	34,491	11%	7%
Other Fringe Benefits	2,621	3,333	3,067	3,067	3,208	4,892	59%	52%
Total Personal Services	344,273	392,637	444,021	441,079	495,710	530,200	19%	7%
Contractual Services								
Postage	8,573	13,777	7,405	7,405	9,271	14,160	91%	53%
Utilities	2,211	1,666	3,384	3,384	3,384	2,258	-33%	-33%
Travel & Training	13,030	4,162	16,737	16,737	16,708	22,384	34%	34%
Printing & Photography	7,806	16,236	13,189	13,189	16,150	25,404	93%	57%
Dues & Memberships	2,634	5,210	5,325	5,325	5,897	5,898	11%	0%
Maintenance & Repair	601	741	964	964	485	399	-59%	-18%
Professional Services	28,480	500	3,900	3,900	5,725	20,475	425%	258%
Legal Services	188,278	199,159	202,604	202,604	194,500	202,604	0%	4%
Service Contracts	8,783	15,400	3,155	3,155	6,780	8,960	184%	32%
Total Contractual Services	260,394	256,851	256,663	256,663	258,900	302,542	18%	17%
Commodities								
Office Supplies	401	334	655	655	825	4,184	539%	407%
Meetings and Receptions	2,124	411	1,950	1,950	2,000	2,000	3%	0%
Total Commodities	2,525	745	2,605	2,605	2,825	6,184	137%	119%
Total Expenditures	607,192	650,233	703,289	700,347	757,435	838,926	19%	11%
Other Financing Uses								
Transfers-Out	787	0	0	0	0	0	0%	0%
Total Other Financing Uses	787	0	0	0	0	0	0%	0%
Total Expenditures	\$607,979	\$650,233	\$703,289	\$700,347	\$757,435	\$838,926	19%	11%



General Fund - Economic Development

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$158,369	\$159,615	\$162,932	\$162,932	\$180,665	\$180,931	11%	0%
Social Security & Medicare	11,110	11,204	12,465	12,465	12,761	13,842	11%	8%
Medical Benefits	20,035	20,467	21,542	21,542	22,178	25,090	16%	13%
Pension Benefits	12,789	16,511	15,376	13,931	15,520	15,948	4%	3%
Other Fringe Benefits	2,140	2,346	1,726	1,726	1,803	2,713	57%	50%
Total Personal Services	204,444	210,143	214,041	212,596	232,927	238,524	11%	2%
Contractual Services								
Postage	1,635	83	250	250	75	75	-70%	0%
Utilities	1,770	1,112	1,355	1,355	1,304	1,215	-10%	-7%
Travel & Training	3,358	1,277	6,950	6,950	5,150	6,720	-3%	30%
Dues & Memberships	3,483	2,042	1,635	1,635	1,615	1,325	-19%	-18%
Advertising	4,650	0	5,000	5,000	1,500	3,000	-40%	100%
Maintenance & Repair	227	288	293	293	147	66	-77%	-55%
Sponsorship	0	0	1,000	1,000	0	0	-100%	0%
Total Contractual Services	15,124	4,802	16,483	16,483	9,791	12,401	-25%	27%
Commodities								
Office Supplies	405	373	1,105	1,105	1,098	805	-27%	-27%
Uniforms and Clothing	93	0	100	100	82	100	0%	22%
Meetings and Receptions	3,044	0	5,125	5,125	1,000	3,625	-29%	263%
Total Commodities	3,541	373	6,330	6,330	2,180	4,530	-28%	108%
Total Expenditures	223,109	215,317	236,854	235,409	244,898	255,455	8%	4%
Other Financing Uses								
Transfers-Out	787	0	0	0	0	0	0%	0%
Total Other Financing Uses	787	0	0	0	0	0	0%	0%
Total Expenditures	\$223,896	\$215,317	\$236,854	\$235,409	\$244,898	\$255,455	8%	4%



General Fund - Events

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$55,337	\$0	\$30,702	\$30,702	\$33,188	\$38,475	25%	16%
Overtime	0	47,332	70,667	70,667	71,404	71,404	1%	0%
Social Security & Medicare	3,951	3,605	7,755	7,755	3,097	8,406	8%	171%
Medical Benefits	7,026	1,086	7,173	7,173	3,542	3,564	-50%	1%
Pension Benefits	4,245	5,666	2,898	2,626	2,838	3,391	17%	20%
Other Fringe Benefits	2,026	87	4,392	4,392	452	651	-85%	44%
Total Personal Services	72,584	57,776	123,587	123,315	114,521	125,892	2%	10%
Contractual Services								
Travel & Training	1,100	650	0	0	0	0	0%	0%
Dues & Memberships	600	600	560	560	630	0	-100%	-100%
Events	72,671	39,007	139,584	139,584	101,384	146,584	5%	45%
Total Contractual Services	74,372	40,257	140,144	140,144	102,014	146,584	5%	44%
Commodities								
Office Supplies	109	329	0	0	0	0	0%	0%
Total Commodities	109	329	0	0	0	0	0%	0%
Total Expenditures	147,064	98,362	263,731	263,459	216,535	272,476	3%	26%
Other Financing Uses								
Transfers-Out	763	0	0	0	0	0	0%	0%
Total Other Financing Uses	763	0	0	0	0	0	0%	0%
Total Expenditures	\$147,827	\$98,362	\$263,731	\$263,459	\$216,535	\$272,476	3%	26%



General Fund - Parking Control

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$147,780	\$150,326	\$153,637	\$153,637	\$159,216	\$157,818	3%	-1%
Overtime	0	474	500	500	500	1,307	161%	161%
Other Compensation	386	385	384	384	400	385	0%	-4%
Social Security & Medicare	10,414	10,857	11,821	11,821	11,614	12,203	3%	5%
Medical Benefits	32,653	28,427	27,096	27,096	27,960	31,555	16%	13%
Pension Benefits	11,656	15,550	14,498	13,136	13,703	13,911	-4%	2%
Other Fringe Benefits	9,369	10,476	10,472	10,472	10,783	12,907	23%	20%
Total Personal Services	212,258	216,494	218,409	217,047	224,176	230,086	5%	3%
Contractual Services								
Utilities	960	1,225	2,190	2,190	1,440	1,500	-32%	4%
Travel & Training	0	0	3,000	3,000	3,000	0	-100%	-100%
Printing & Photography	1,011	5,910	6,500	6,500	6,500	8,500	31%	31%
Dues & Memberships	0	0	750	750	695	695	-7%	0%
Total Contractual Services	1,972	7,135	12,440	12,440	11,635	10,695	-14%	-8%
Commodities								
Office Supplies	67	187	700	700	250	250	-64%	0%
Other Supplies and Materials	0	117	1,000	1,000	1,000	1,000	0%	0%
Uniforms and Clothing	869	629	2,010	2,010	2,010	2,607	30%	30%
Total Commodities	936	933	3,710	3,710	3,260	3,857	4%	18%
Total Expenditures	215,166	224,562	234,559	233,197	239,071	244,638	4%	2%
Other Financing Uses								
Transfers-Out	22,739	0	0	0	0	0	0%	0%
Total Other Financing Uses	22,739	0	0	0	0	0	0%	0%
Total Expenditures	\$237,905	\$224,562	\$234,559	\$233,197	\$239,071	\$244,638	4%	2%

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



General Fund - Finance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$451,535	\$458,564	\$474,756	\$474,756	\$482,524	\$468,405	-1%	-3%
Salaries - Part-Time	0	0	0	0	5,000	0	0%	-100%
Overtime	2,583	1,191	2,000	2,000	2,000	2,500	25%	25%
Other Compensation	4,022	4,011	4,001	4,001	4,712	5,001	25%	6%
Social Security & Medicare	32,903	33,117	36,609	36,609	36,002	36,407	-1%	1%
Medical Benefits	54,760	57,730	58,065	58,065	60,035	71,020	22%	18%
Pension Benefits	36,108	47,429	44,804	40,596	39,090	41,287	-8%	6%
Other Fringe Benefits	6,469	6,751	4,985	4,985	4,914	7,535	51%	53%
Total Personal Services	588,379	608,793	625,219	621,011	634,277	632,155	1%	0%
Contractual Services								
Postage	3,328	3,489	3,808	3,808	3,942	3,430	-10%	-13%
Utilities	2,146	1,338	2,630	2,630	2,938	880	-67%	-70%
Travel & Training	2,180	5,309	9,512	9,512	6,202	17,214	81%	178%
Printing & Photography	3,202	3,339	5,020	5,020	4,611	4,210	-16%	-9%
Dues & Memberships	1,042	853	1,495	1,495	1,050	1,265	-15%	20%
Maintenance & Repair	4,167	4,683	4,910	4,910	1,858	3,687	-25%	98%
Professional Services	39,955	52,550	54,175	54,175	62,828	54,185	0%	-14%
Service Contracts	35,126	41,202	45,895	45,895	44,137	50,030	9%	13%
Banking and Credit Card Fees	17,030	14,804	17,258	17,258	14,715	14,995	-13%	2%
Rentals	538	538	555	555	538	555	0%	3%
Total Contractual Services	108,716	128,105	145,258	145,258	142,819	150,451	4%	5%
Commodities								
Office Supplies	5,760	4,277	7,450	7,450	4,348	5,675	-24%	31%
Other Supplies and Materials	0	0	1,020	1,020	994	150	-85%	-85%
Uniforms and Clothing	0	0	360	360	360	360	0%	0%
Meetings and Receptions	438	227	550	550	2,914	496	-10%	-83%
Total Commodities	6,198	4,504	9,380	9,380	8,616	6,681	-29%	-22%
Total Expenditures	703,292	741,401	779,857	775,649	785,712	789,287	1%	0%
Other Financing Uses								
Transfers-Out	10,806	0	0	0	0	0	0%	0%
Total Other Financing Uses	10,806	0	0	0	0	0	0%	0%
Total Expenditures	\$714,098	\$741,401	\$779,857	\$775,649	\$785,712	\$789,287	1%	0%



General Fund - Human Resources

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$125,790	\$127,457	\$134,981	\$134,981	\$136,640	\$154,869	15%	13%
Salaries - Part-Time	0	0	0	0	0	14,355	100%	100%
Overtime	0	504	500	500	500	0	-100%	-100%
Social Security & Medicare	9,366	9,379	10,365	10,365	9,938	12,946	25%	30%
Medical Benefits	13,917	14,617	18,071	18,071	17,175	21,047	16%	23%
Pension Benefits	10,128	13,180	12,739	11,542	12,647	13,651	7%	8%
Other Fringe Benefits	2,136	2,156	1,611	1,611	1,845	2,601	61%	41%
Total Personal Services	161,337	167,293	178,267	177,070	178,745	219,469	23%	23%
Contractual Services								
Postage	333	487	492	492	553	430	-13%	-22%
Utilities	1,099	930	1,271	1,271	1,271	893	-30%	-30%
Travel & Training	1,009	1,190	4,050	4,050	4,150	4,650	15%	12%
Printing & Photography	0	0	1,280	1,280	1,700	2,690	110%	58%
Dues & Memberships	1,935	1,964	1,970	1,970	1,940	1,969	0%	1%
Advertising	2,341	4,574	1,992	1,992	4,920	4,200	111%	-15%
Maintenance & Repair	426	762	935	935	366	399	-57%	9%
Professional Services	0	63	10,250	10,250	10,500	56,000	446%	433%
Service Contracts	13,541	11,311	9,175	9,175	8,195	8,325	-9%	2%
Education Benefits	52,957	34,382	43,100	43,100	31,000	34,100	-21%	10%
Employee Relations	25,241	22,801	39,710	39,710	33,066	40,400	2%	22%
Total Contractual Services	98,882	78,464	114,225	114,225	97,661	154,056	35%	58%
Commodities								
Office Supplies	387	404	400	400	400	2,700	575%	575%
Uniforms and Clothing	0	0	115	115	115	115	0%	0%
Meetings and Receptions	58	20	200	200	200	1,500	650%	650%
Total Commodities	445	424	715	715	715	4,315	503%	503%
Total Expenditures	260,665	246,182	293,207	292,010	277,121	377,840	29%	36%
Other Financing Uses								
Transfers-Out	5,287	0	0	0	0	0	0%	0%
Total Other Financing Uses	5,287	0	0	0	0	0	0%	0%
Total Expenditures	\$265,952	\$246,182	\$293,207	\$292,010	\$277,121	\$377,840	29%	36%



General Fund - Technology Services

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$581,660	\$606,254	\$619,703	\$619,703	\$639,418	\$650,865	5%	2%
Salaries - Part-Time	0	0	0	0	2,400	20,800	100%	767%
Overtime	688	397	600	600	600	800	33%	33%
Social Security & Medicare	41,885	43,814	47,597	47,597	45,837	51,445	8%	12%
Medical Benefits	88,319	88,020	92,954	92,954	96,257	104,962	13%	9%
Pension Benefits	46,454	62,951	58,481	52,987	53,626	57,370	-2%	7%
Other Fringe Benefits	10,028	10,192	7,412	7,412	7,495	11,419	54%	52%
Total Personal Services	769,035	811,627	826,747	821,253	845,633	897,661	9%	6%
Contractual Services								
Utilities	13,362	11,304	16,454	16,454	16,454	13,637	-17%	-17%
Travel & Training	5,592	16,342	27,520	27,520	25,513	39,575	44%	55%
Printing & Photography	0	140	0	0	0	0	0%	0%
Maintenance & Repair	135,005	160,159	189,439	189,439	193,583	209,031	10%	8%
Professional Services	0	169	0	0	0	0	0%	0%
Service Contracts	250,865	295,192	326,639	326,639	336,809	452,236	38%	34%
Total Contractual Services	404,824	483,307	560,052	560,052	572,359	714,479	28%	25%
Commodities								
Office Supplies	0	871	550	550	550	550	0%	0%
Other Supplies and Materials	59,651	46,818	65,300	65,300	66,500	86,800	33%	31%
Uniforms and Clothing	1,125	1,071	1,350	1,350	1,350	1,550	15%	15%
Meetings and Receptions	390	51	500	500	500	500	0%	0%
Total Commodities	61,166	48,811	67,700	67,700	68,900	89,400	32%	30%
Capital Outlay								
Technology Projects	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Total Capital Outlay	74,913	21,581	13,000	13,000	13,000	66,957	415%	415%
Total Expenditures	1,309,938	1,365,326	1,467,499	1,462,005	1,499,892	1,768,497	21%	18%
Other Financing Uses								
Transfers-Out	211,601	0	0	0	0	0	0%	0%
Total Other Financing Uses	211,601	0	0	0	0	0	0%	0%
Total Expenditures	\$1,521,539	\$1,365,326	\$1,467,499	\$1,462,005	\$1,499,892	\$1,768,497	21%	18%



General Fund - Municipal Court

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$144,405	\$112,653	\$114,157	\$114,157	\$126,887	\$118,788	4%	-6%
Salaries - Part-Time	22,641	20,559	50,600	50,600	41,455	40,346	-20%	-3%
Overtime	6,155	2,325	15,000	15,000	9,500	15,450	3%	63%
Social Security & Medicare	12,700	9,728	13,752	13,752	12,847	13,356	-3%	4%
Medical Benefits	24,420	23,844	24,850	24,850	26,051	28,941	16%	11%
Pension Benefits	13,088	11,563	10,774	9,762	10,447	10,471	-3%	0%
Other Fringe Benefits	2,673	2,414	2,577	2,577	1,799	3,673	43%	104%
Total Personal Services	226,081	183,087	231,709	230,697	228,986	231,025	0%	1%
Contractual Services								
Postage	1,331	846	940	940	918	1,505	60%	64%
Utilities	1,493	993	2,014	2,014	2,014	879	-56%	-56%
Travel & Training	1,282	1,027	3,950	3,950	2,700	3,950	0%	46%
Printing & Photography	322	1,833	1,983	1,983	1,633	550	-72%	-66%
Dues & Memberships	300	800	990	990	740	990	0%	34%
Professional Services	600	65	2,200	2,200	240	1,300	-41%	442%
Service Contracts	89,526	104,676	111,030	111,030	112,081	116,194	5%	4%
Banking and Credit Card Fees	14,530	18,488	19,525	19,525	21,207	22,401	15%	6%
Total Contractual Services	109,385	128,728	142,632	142,632	141,533	147,769	4%	4%
Commodities								
Office Supplies	478	1,190	1,000	1,000	950	1,000	0%	5%
Uniforms and Clothing	0	0	150	150	0	150	0%	100%
Meetings and Receptions	104	18	150	150	150	150	0%	0%
Total Commodities	582	1,207	1,300	1,300	1,100	1,300	0%	18%
Total Expenditures	\$336,048	\$313,023	\$375,641	\$374,629	\$371,619	\$380,094	1%	2%



Department of Planning and Development Services

Funded Staffing			
	2021	2022	2023
<u>Planning & Development Services</u>			
Director of Planning & Development	1	1	1
Building Official	1	1	1
Plans Examiner	1	1	1
Building Inspector II	1	1	1
Principal Planner	0	1	0
Planner	0	0	1
Building Inspector I	3	3	2
Multidisciplinary Inspector	0	0	1
Planning Technician	1	0	1
Permit Technician	1	1	1
Administrative Specialist	1	1	0
Total Planning & Development Services	10	10	10

Mission

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

Description

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

Goal

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

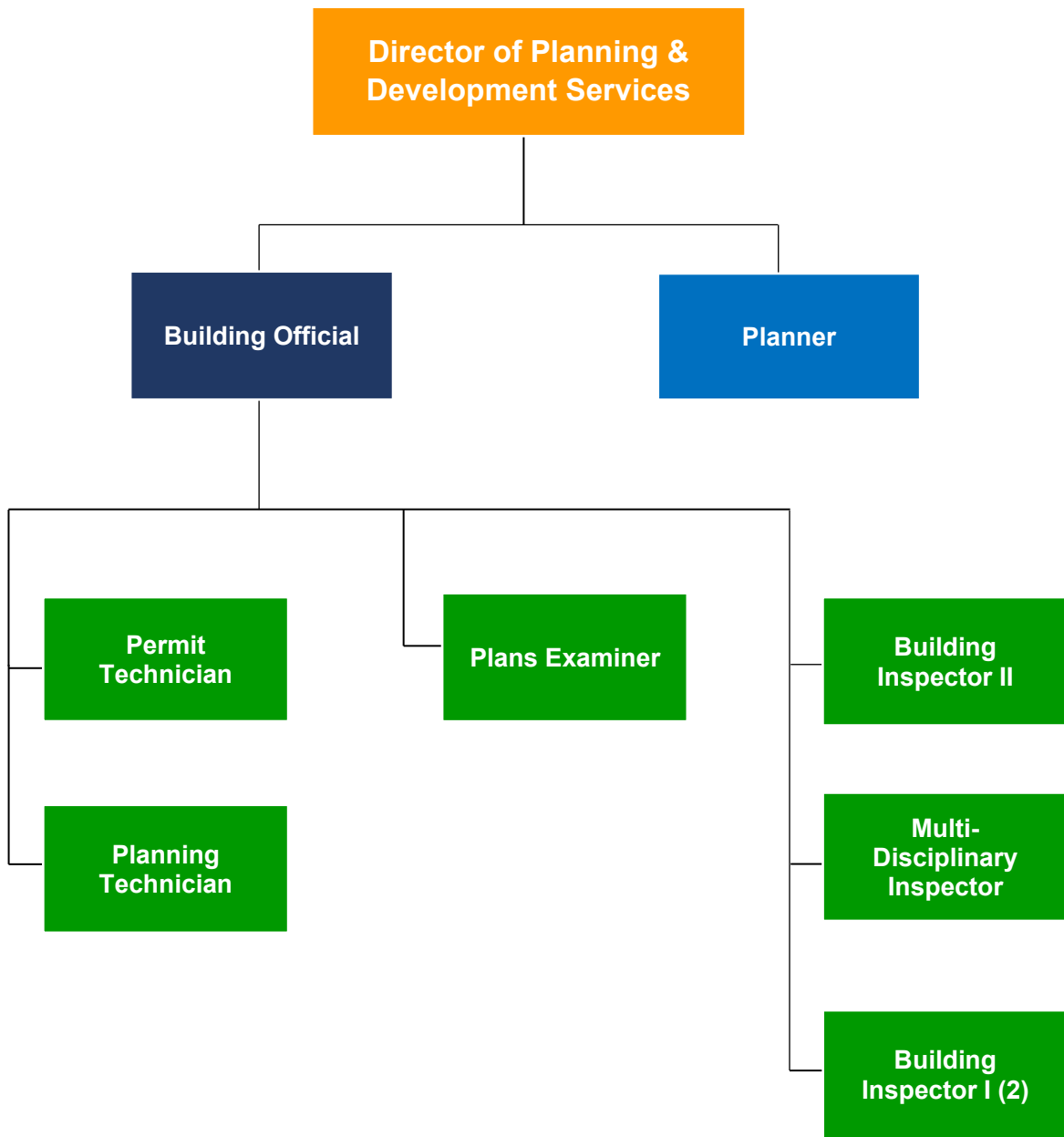
Key Intended Outcomes

Planning and Sustainability

Performance Measures (by Fiscal Year):

Category	Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents quality of plan review & permitting as good or better	-	-	50%	-	60%
Process	% of property maintenance cases brought to compliance prior to referral to court	97%	98%	90%	98%	95%
	% of projects approved without modification to ARB guidelines	96%	95%	96%	95%	95%
People	Average Annual hours of training per employee	44	45	40	45	40

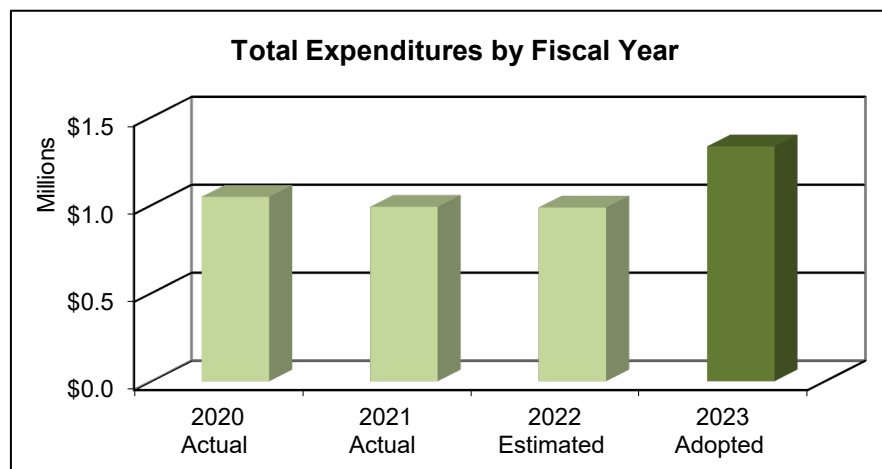
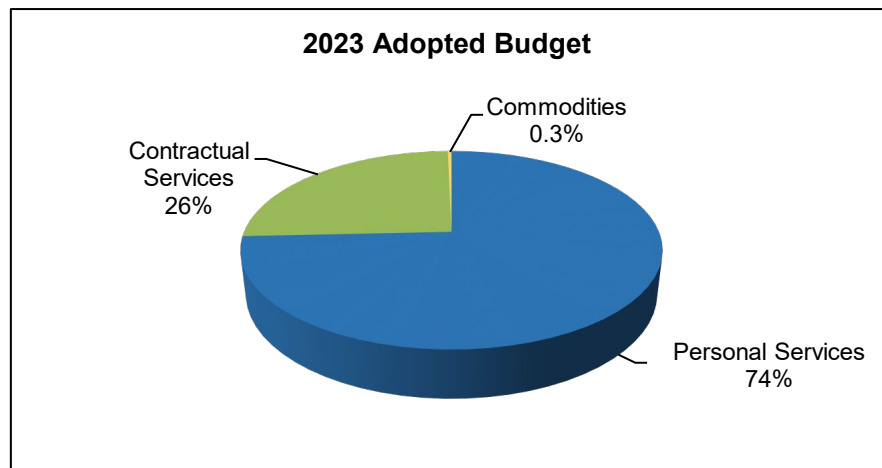
Find more information about Planning & Development at <https://www.claytonmo.gov/government/planning-and-development-services>.





Planning & Development Services Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$919,723	\$886,114	\$967,059	\$978,959	\$916,512	\$991,525	3%	8%
Contractual Services	119,800	94,743	76,401	79,388	61,569	338,717	343%	450%
Commodities	8,674	10,547	8,900	8,845	9,181	4,500	-49%	-51%
Total Expenditures	1,048,197	991,404	1,052,360	1,067,192	987,262	1,334,742	27%	35%
Other Financing Uses	16,828	0	0	0	0	0	0%	0%
Total Planning & Development	\$1,065,025	\$991,404	\$1,052,360	\$1,067,192	\$987,262	\$1,334,742	27%	35%





General Fund - Planning & Development Services

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$671,387	\$647,977	\$712,365	\$712,365	\$672,715	\$725,639	2%	8%
Overtime	10,760	4,863	9,500	27,716	25,000	9,500	0%	-62%
Other Compensation	1,207	538	0	0	0	0	0%	0%
Social Security & Medicare	49,950	48,018	55,223	55,223	52,172	56,239	2%	8%
Medical Benefits	97,152	85,743	92,245	92,245	79,426	101,298	10%	28%
Pension Benefits	59,526	70,326	67,227	60,911	57,476	63,962	-5%	11%
Other Fringe Benefits	29,741	28,648	30,499	30,499	29,723	34,887	14%	17%
Total Personal Services	919,723	886,114	967,059	978,959	916,512	991,525	3%	8%
<u>Contractual Services</u>								
Postage	3,439	3,412	2,804	2,804	2,740	2,679	-4%	-2%
Utilities	7,859	7,212	9,350	9,350	0	6,719	-28%	100%
Travel & Training	931	1,354	7,550	7,550	4,057	4,545	-40%	12%
Printing & Photography	1,278	709	1,300	1,100	895	705	-46%	-21%
Dues & Memberships	1,539	1,964	1,800	1,000	1,574	1,575	-13%	0%
Advertising	1,016	2,082	1,250	1,450	1,489	1,700	36%	14%
Maintenance & Repair	2,295	2,058	2,501	2,501	1,292	1,272	-49%	-2%
Professional Services	86,900	57,673	40,000	31,472	29,546	300,000	650%	915%
Service Contracts	0	0	0	0	1,345	780	100%	-42%
Banking and Credit Card Fees	14,543	18,279	9,846	22,161	18,631	18,742	90%	1%
Total Contractual Services	119,800	94,743	76,401	79,388	61,569	338,717	343%	450%
<u>Commodities</u>								
Office Supplies	6,787	9,640	6,500	6,500	7,144	2,800	-57%	-61%
Uniforms and Clothing	580	412	1,200	1,145	1,145	1,200	0%	5%
Meetings and Receptions	1,307	495	1,200	1,200	892	500	-58%	-44%
Total Commodities	8,674	10,547	8,900	8,845	9,181	4,500	-49%	-51%
Total Expenditures	1,048,197	991,404	1,052,360	1,067,192	987,262	1,334,742	27%	35%
<u>Other Financing Uses</u>								
Transfers-Out	16,828	0	0	0	0	0	0%	0%
Total Other Financing Uses	16,828	0	0	0	0	0	0%	0%
Total Expenditures	\$1,065,025	\$991,404	\$1,052,360	\$1,067,192	\$987,262	\$1,334,742	27%	35%

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Department of Police

Funded Staffing			
	2021	2022	2023
<u>Police Operations</u>			
Chief of Police	1	1	1
Captain	1	2	2
Lieutenant	4	3	3
Sergeant	5	5	5
Detective	6	3	5
Police Officer	31	33	33
Police Administrative Supervisor	1	1	1
Administrative Specialist II	1	1	1
Forensic Examination Coordinator	1	1	1
Prosecutor Assist/Police Clerk	1	1	1
Data Analyst	1	1	1
Total Police	53	54	54

Mission

The mission of the Clayton Police Department is to protect and serve 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, crime scene processing and community relations/crime prevention; and
- The Investigations and Support Bureau, which is responsible for follow-up investigations, juvenile matters, accreditation, 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

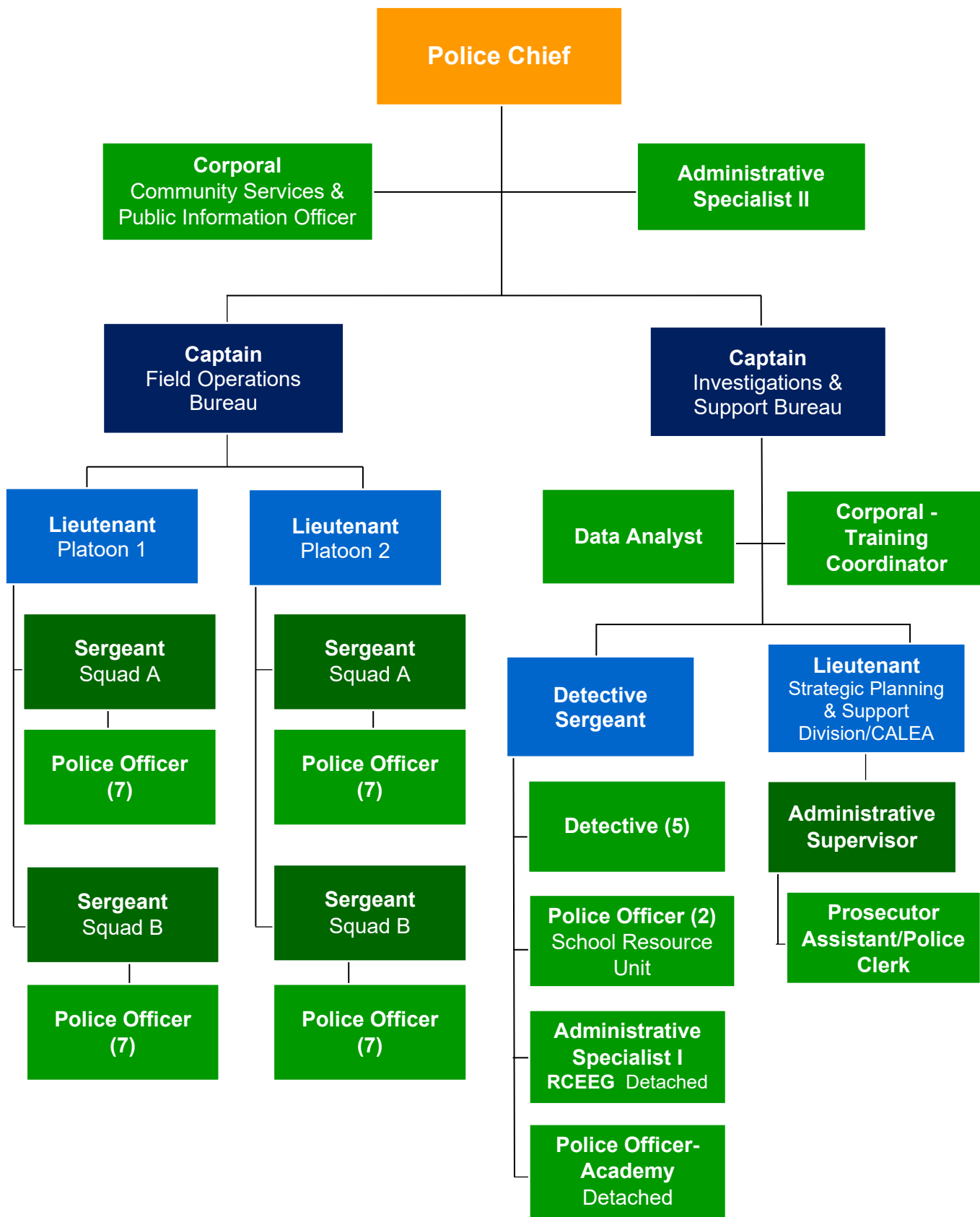
Public Safety

Performance Measures (by Fiscal Year):

Category	Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents who feel safe	-	90%	90%	-	90%
Financial	Police cost per capita	\$144	\$152	\$144	\$153	\$148
Process	UCR Part I crimes per 1,000 population	16.50	18.00	13.70	18.00	18.00

	UCR Part I property crime clearance rate	21%	20%	31%	20%	20%
	UCR Part I violent crime clearance rate	75%	75%	100%	75%	75%
People	Annual training hours per employee	35	40	60	40	40
	% of employees meeting requirements to promote	64%	65%	55%	50%	45%

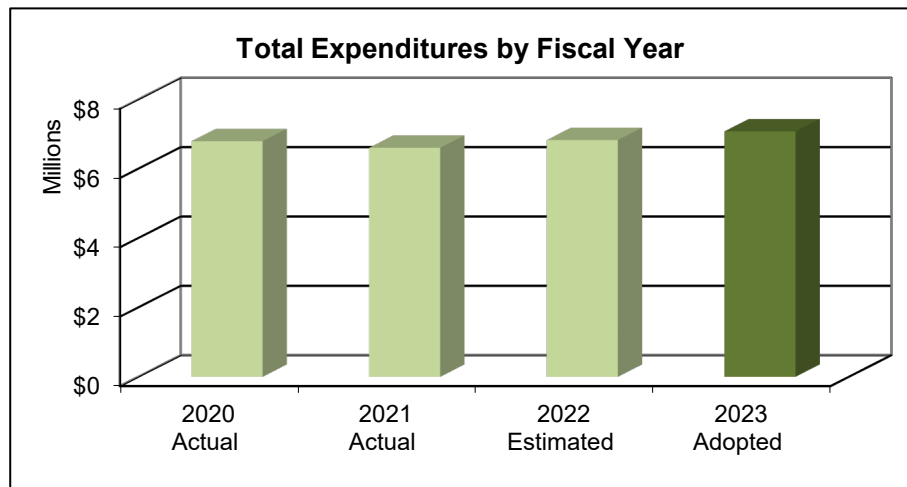
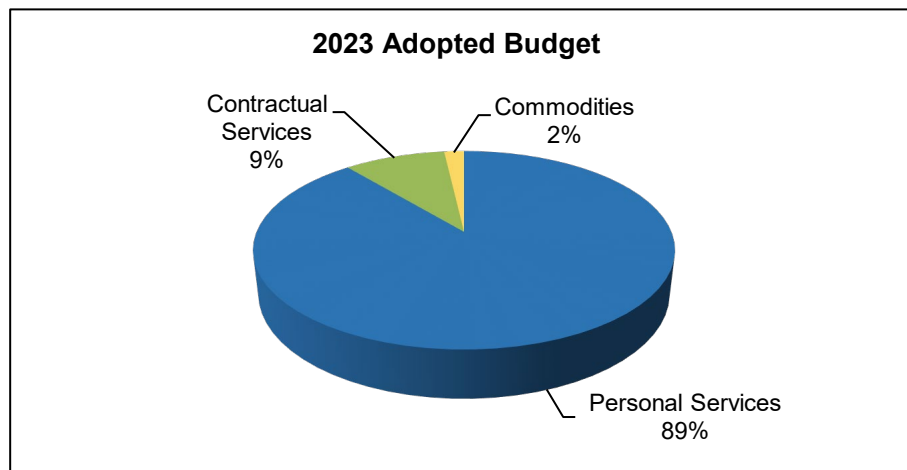
Find more information about the Police Department at <https://www.claytonmo.gov/government/police>.





Police Department Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$5,940,550	\$5,970,950	\$6,299,792	\$6,297,447	\$6,136,251	\$6,293,638	0%	3%
Contractual Services	550,594	524,010	581,365	581,365	578,326	655,871	13%	13%
Commodities	113,473	110,164	113,086	113,086	112,275	128,581	14%	15%
Total Expenditures	6,604,617	6,605,124	6,994,243	6,991,898	6,826,852	7,078,090	1%	4%
Other Financing Uses	190,173	0	0	0	0	0	0%	0%
Total Police Department	\$6,794,790	\$6,605,124	\$6,994,243	\$6,991,898	\$6,826,852	\$7,078,090	1%	4%





General Fund - Police

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$4,055,625	\$4,072,737	\$4,332,403	\$4,332,403	\$4,246,767	\$4,366,736	1%	3%
Salaries - Part-Time	20,516	20,448	28,801	28,801	20,344	22,763	-21%	12%
Overtime	148,406	137,431	134,000	134,000	141,000	145,000	8%	3%
Other Compensation	62,335	58,057	94,197	94,197	91,825	33,217	-65%	-64%
Social Security & Medicare	314,387	313,738	351,425	351,425	329,316	349,901	0%	6%
Medical Benefits	482,163	513,870	581,054	581,054	536,801	594,146	2%	11%
Pension Benefits	628,432	600,930	510,080	507,735	497,879	470,116	-8%	-6%
Other Fringe Benefits	228,687	253,740	267,832	267,832	272,319	311,759	16%	14%
Total Personal Services	5,940,550	5,970,950	6,299,792	6,297,447	6,136,251	6,293,638	0%	3%
Contractual Services								
Postage	1,832	1,849	2,336	2,336	2,282	2,476	6%	9%
Utilities	28,692	25,021	36,200	36,200	36,200	27,543	-24%	-24%
Travel & Training	30,538	24,501	37,445	37,445	37,445	40,825	9%	9%
Printing & Photography	2,078	2,347	2,000	2,000	1,500	1,950	-3%	30%
Dues & Memberships	3,013	3,842	4,555	4,555	3,500	4,220	-7%	21%
Advertising	200	0	0	0	0	0	0%	0%
Maintenance & Repair	5,167	7,954	7,669	7,669	7,669	5,019	-35%	-35%
Professional Services	14,031	0	0	0	0	0	0%	0%
Service Contracts	462,473	454,189	486,430	486,430	485,000	569,608	17%	17%
Medical Services	2,571	4,306	4,730	4,730	4,730	4,230	-11%	-11%
Total Contractual Services	550,594	524,010	581,365	581,365	578,326	655,871	13%	13%
Commodities								
Office Supplies	13,678	15,013	14,000	14,000	14,000	14,000	0%	0%
Other Supplies and Materials	55,071	43,465	42,375	42,375	41,775	58,003	37%	39%
Uniforms and Clothing	36,392	44,579	48,211	48,211	48,000	48,078	0%	0%
Meetings and Receptions	8,331	7,107	8,500	8,500	8,500	8,500	0%	0%
Total Commodities	113,473	110,164	113,086	113,086	112,275	128,581	14%	15%
Total Expenditures	6,604,617	6,605,124	6,994,243	6,991,898	6,826,852	7,078,090	1%	4%
Other Financing Uses								
Transfers-Out	190,173	0	0	0	0	0	0%	0%
Total Other Financing Uses	190,173	0	0	0	0	0	0%	0%
Total Expenditures	\$6,794,790	\$6,605,124	\$6,994,243	\$6,991,898	\$6,826,852	\$7,078,090	1%	4%



Department of Fire

Funded Staffing			
	2021	2022	2023
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Battalion Chief/Shared Training Officer	1	1	1
Captain	6	6	6
Lieutenant	3	3	3
Firefighter/Paramedic	26	26	26
Firefighter/EMT	1	1	1
Administrative Specialist III	1	1	1
Total Fire	43	43	43

Mission

Devoted to preserving life and property through teamwork, exceptional performance and professionalism.

Core Values

- Service: Put the welfare of the community, the department and our members before your own.
- Duty: Fulfill your obligations.
- Honor: Live up to the values of the Clayton Fire tradition.
- Pride: Remember those who went before you and ensure the future of the organization.
- Humility: Develop a modest view of one's own importance.
- Discipline: Habituate the virtue, knowledge and skill necessary for the job.
- Ownership: Be responsible and answerable for your actions or inactions.
- Integrity: Do what's right – legally, ethically and morally.
- Professionalism: Dress, communicate and conduct oneself becoming of the Clayton Fire Department and mission.
- Respect: Treat people as they should be treated... especially one another.

Description

The Clayton Fire Department provides fire protection, fire prevention, code enforcement, all hazards emergency response, and advanced life support (ALS) emergency medical treatment and EMS transport services for the community. In addition to these duties and responsibilities, Clayton Fire Department personnel also teach life safety and prevention to residents, the business community and City of Clayton employees. The Fire Department's immediate jurisdiction encompasses all governmental boundaries of the City, including an additional contractual service area, along with multi-jurisdictional mutual aid/automatic aid response coverage for the East Central area.

Services are provided from the Clayton Headquarters Fire Station with a fleet of apparatus including: 1 fire/rescue engine, 1 quint/platform ladder truck, 1 primary ambulance, 1 reserve

ambulance, 1 multi-purpose UTV rescue unit, and several Command Staff Units: Fire Chief, Assistant Chief/Fire Marshal, Battalion Chief, and Training Officer.

Staffing for the Fire Department consists of 43 personnel, 42 uniformed members and 1 civilian administrative staff. The Fire Chief, Assistant Chief/Fire Marshal, Training Officer, Administrative Specialist, and the three 13-person crews complete the staffing for the 24 hours per day, 7 days per week operation. The Training Officer is shared with three other neighboring cities (Brentwood, Maplewood, and Richmond Heights) who reimburse the City of Clayton for their portion of the associated costs for the position.

Goal

To ensure a high level of public safety by providing effective and efficient response to all Fire Suppression and Fire-Based EMS emergencies. Fire prevention is of paramount importance as the Clayton Fire Department looks at fire inspection and fire code enforcement as key goals while continuously educating the public on safety and prevention.

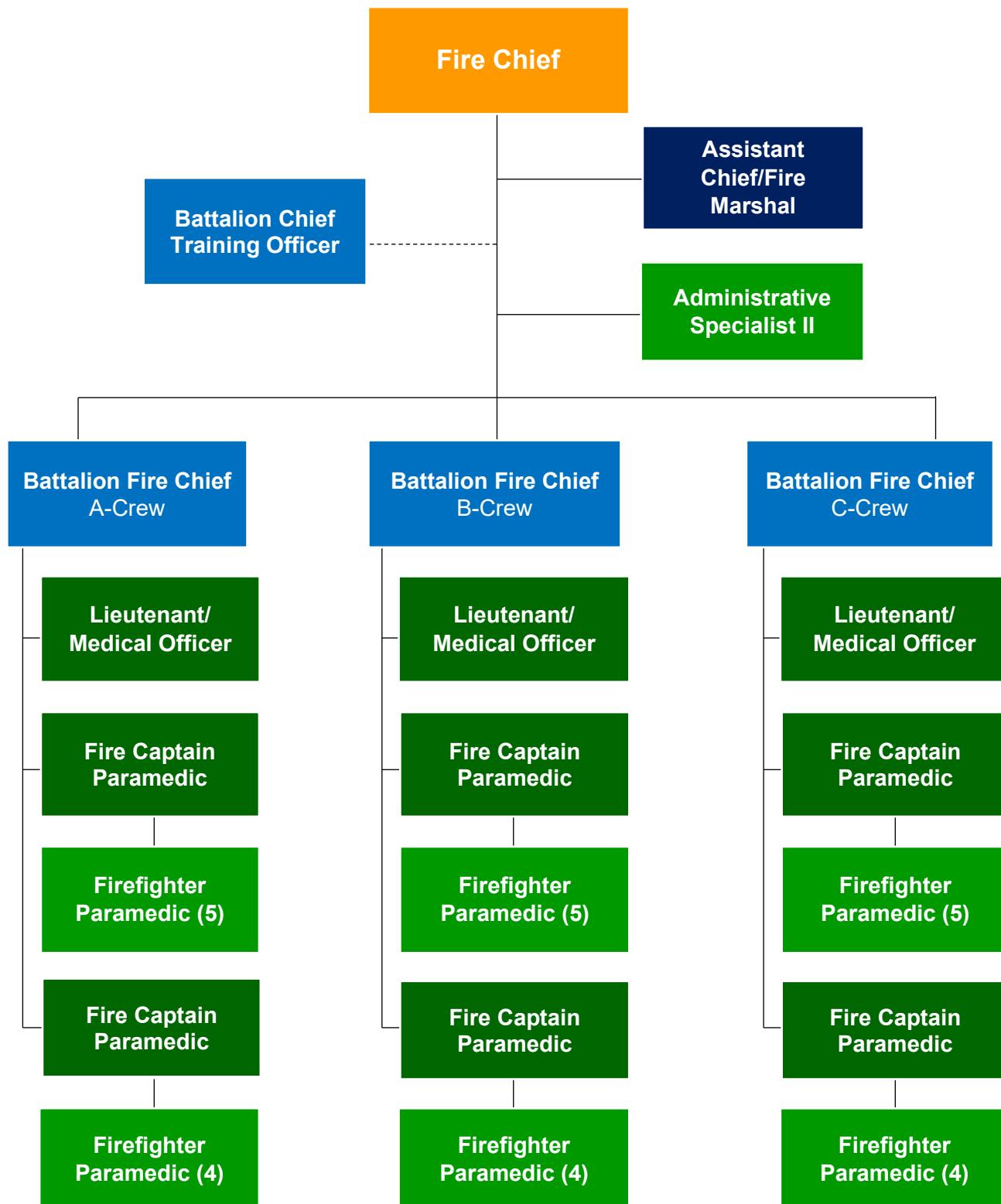
Key Intended Outcome

The safety and welfare of those who we serve.

Performance Measures (by Fiscal Year):

Category	Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents surveyed rating competency of Fire/EMS as good or excellent	-	90%	94%	-	90%
	Fire/EMS cost per capita	\$137	\$115	\$137	\$130	\$132
Process	% of fires contained to room of origin	93%	100%	93%	100%	100%
	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	67%	100%	67%	100%	100%
People	Annual training hours per employee	349	200	323	200	200
	% of employees meeting requirements to promote	94%	85%	94%	85%	90%

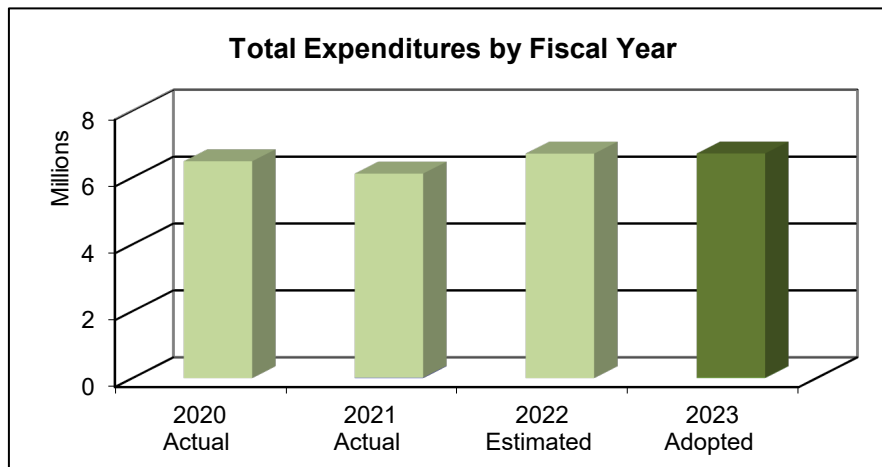
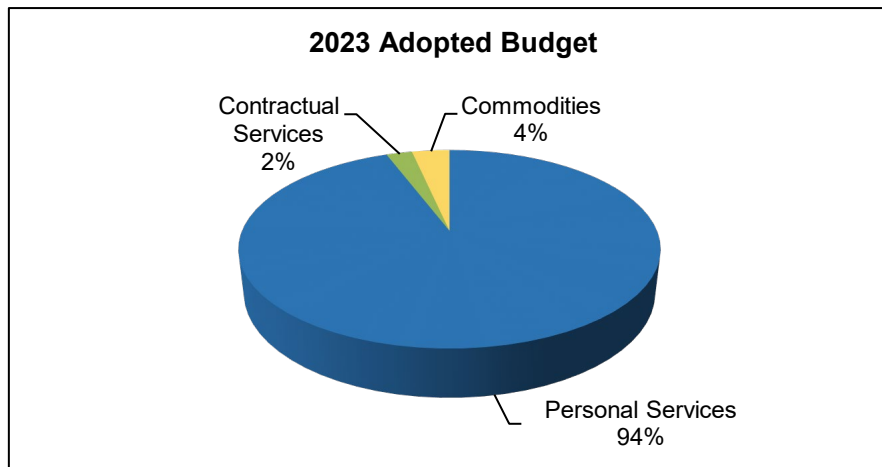
Find more information about the Fire Department at <https://www.claytonmo.gov/government/fire>.





Fire Department Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$5,652,885	\$5,779,654	\$5,894,037	\$5,893,520	\$6,385,786	\$6,296,535	7%	-1%
Contractual Services	116,981	128,719	153,975	153,975	128,720	158,331	3%	23%
Commodities	244,555	195,477	170,258	190,258	199,433	229,724	35%	15%
Capital Outlay	0	6,425	0	0	0	16,597	100%	100%
Total Expenditures	6,014,422	6,110,274	6,218,270	6,237,753	6,713,939	6,701,187	8%	0%
Other Financing Uses	471,035	0	0	0	0	0	0%	0%
Total Fire Department	\$6,485,457	\$6,110,274	\$6,218,270	\$6,237,753	\$6,713,939	\$6,701,187	8%	0%





General Fund - Fire

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$3,599,590	\$3,591,078	\$3,859,260	\$3,859,260	\$3,902,800	\$3,958,957	3%	1%
Overtime	428,804	512,431	319,005	319,005	695,589	450,633	41%	-35%
Other Compensation	85,134	92,694	114,157	114,157	117,396	125,659	10%	7%
Social Security & Medicare	303,760	308,988	329,465	329,465	344,028	339,605	3%	-1%
Medical Benefits	376,506	387,905	424,317	424,317	442,111	510,125	20%	15%
Pension Benefits	538,436	510,556	457,646	457,129	460,525	436,042	-5%	-5%
Other Fringe Benefits	320,656	376,001	390,188	390,188	423,337	475,514	22%	12%
Total Personal Services	5,652,885	5,779,654	5,894,037	5,893,520	6,385,786	6,296,535	7%	-1%
Contractual Services								
Postage	364	433	570	570	870	551	-3%	-37%
Utilities	23,872	25,075	24,743	24,743	20,153	22,170	-10%	10%
Travel & Training	22,491	30,157	43,695	43,695	30,941	48,225	10%	56%
Printing & Photography	2,621	3,893	6,600	6,600	6,300	8,800	33%	40%
Dues & Memberships	6,365	4,425	5,255	5,255	5,264	5,385	2%	2%
Maintenance & Repair	15,132	7,171	16,462	16,462	14,068	15,000	-9%	7%
Professional Services	11,860	7,218	8,000	8,000	5,000	8,000	0%	60%
Service Contracts	6,976	4,527	13,025	13,025	10,499	10,225	-21%	-3%
Medical Services	27,300	45,819	35,625	35,625	35,625	39,975	12%	12%
Total Contractual Services	116,981	128,719	153,975	153,975	128,720	158,331	3%	23%
Commodities								
Office Supplies	13,599	8,220	12,840	12,840	12,840	11,840	-8%	-8%
Minor Supplies and Equipment	5,186	9,068	5,998	5,998	7,540	7,416	24%	-2%
Medical Supplies	74,255	45,153	44,000	44,000	44,000	44,000	0%	0%
Other Supplies and Materials	87,145	45,361	46,370	46,370	56,770	79,578	72%	40%
Uniforms and Clothing	61,274	84,779	57,000	77,000	73,433	79,940	40%	9%
Meetings and Receptions	3,096	2,895	4,050	4,050	4,850	6,950	72%	43%
Total Commodities	244,555	195,477	170,258	190,258	199,433	229,724	35%	15%
Capital Outlay								
Equipment	0	6,425	0	0	0	16,597	100%	100%
Total Capital Outlay	0	6,425	0	0	0	16,597	100%	100%
Total Expenditures	6,014,422	6,110,274	6,218,270	6,237,753	6,713,939	6,701,187	8%	0%
Other Financing Uses								
Transfers-Out	471,035	0	0	0	0	0	0%	0%
Total Other Financing Uses	471,035	0	0	0	0	0	0%	0%
Total Expenditures	\$6,485,457	\$6,110,274	\$6,218,270	\$6,237,753	\$6,713,939	\$6,701,187	8%	0%



Department of Public Works

Funded Staffing			
	2021	2022	2023
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Dir – PW, Fleet & Facilities	1	1	1
Assistant Dir – PW, Eng & Operations	1	0	0
Principal Civil Engineer	0	1	1
Civil Engineer	1	1	1
Engineering Technician	1	1	1
Administrative Specialist II	1	1	1
Total Engineering	6	6	6
<u>Street Maintenance</u>			
Public Works Superintendent	1	1	1
City Forester	2	2	2
Foreman I	2	1	1
Municipal Service Worker II	2	3	3
Municipal Service Worker I	4	6	6
Total Street Maintenance	11	13	13
<u>Facility Maintenance</u>			
Foreman I	1	1	1
Facility Maintenance Worker II	1	1	1
Facility Maintenance Worker I	1	1	1
Total Facility Maintenance	3	3	3
<u>Fleet Maintenance</u>			
Mechanic Foreman	1	1	1
Mechanic	2	2	2
Total Fleet Maintenance	3	3	3
<u>Parking Operations</u>			
Foreman II	1	1	1
Total Parking Operations	1	1	1
<u>Street Lighting</u>			
Municipal Service Foreman	1	1	1
Municipal Service Worker II	1	0	0
Total Street Lighting	2	1	1
Total Public Works	26	27	27

Vision

A premier, sustainable, and valued community.

Mission

Provide exceptional service and sustainable infrastructure that promotes valued neighborhoods.

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 the other departments of the City.

Operations (Street Maintenance, Parking Operations, and Street Lighting)

The Operations program is responsible for the maintenance and repair of all public streets, alleys, sidewalks, surface parking facilities, street lights, traffic control, traffic signals, snow removal, residential leaf collection, forestry, 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

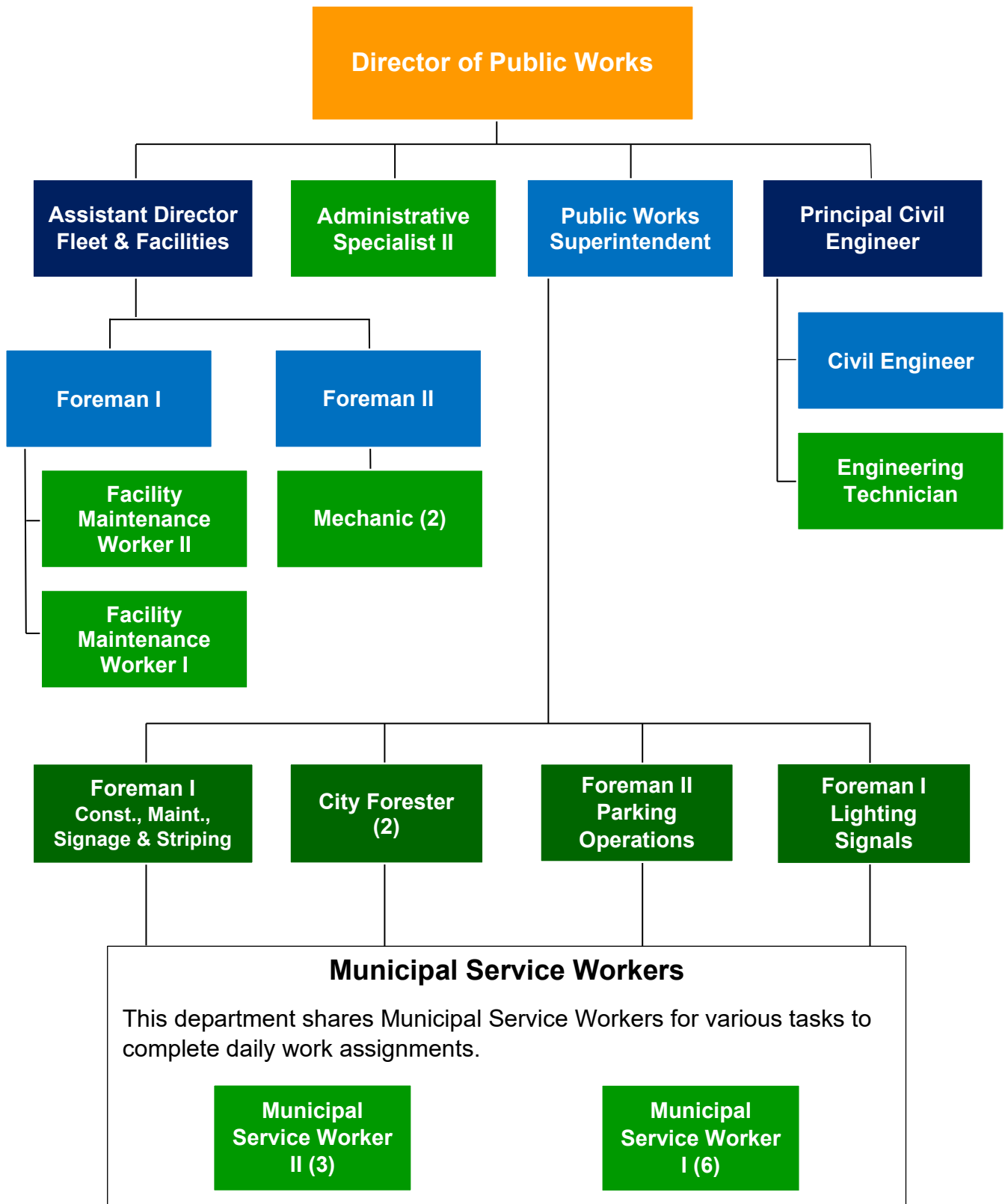
- Foster all safe and accessible modes of travel including walking and biking by providing excellent street and lighting planning and maintenance.
- Promote public health by maintaining the City's cleanliness through efficient and effective refuse and recycling services.

Key Intended Outcome

Transportation

Category	Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents rating streets as good or better	-	80%	69%	-	-
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths*	\$61,391	\$59,512	\$72,248	\$20,564	\$65,090
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	92%	89%	94%	95%	95%
	% of linear miles with dedicated/shared bicycle routes	15%	20%	20%	20%	20%
	Annual sidewalk defects per 1,000 linear feet	2.70	-	-	2.50	2.30
People	Annual training hours per employee	13	17	18	32	25

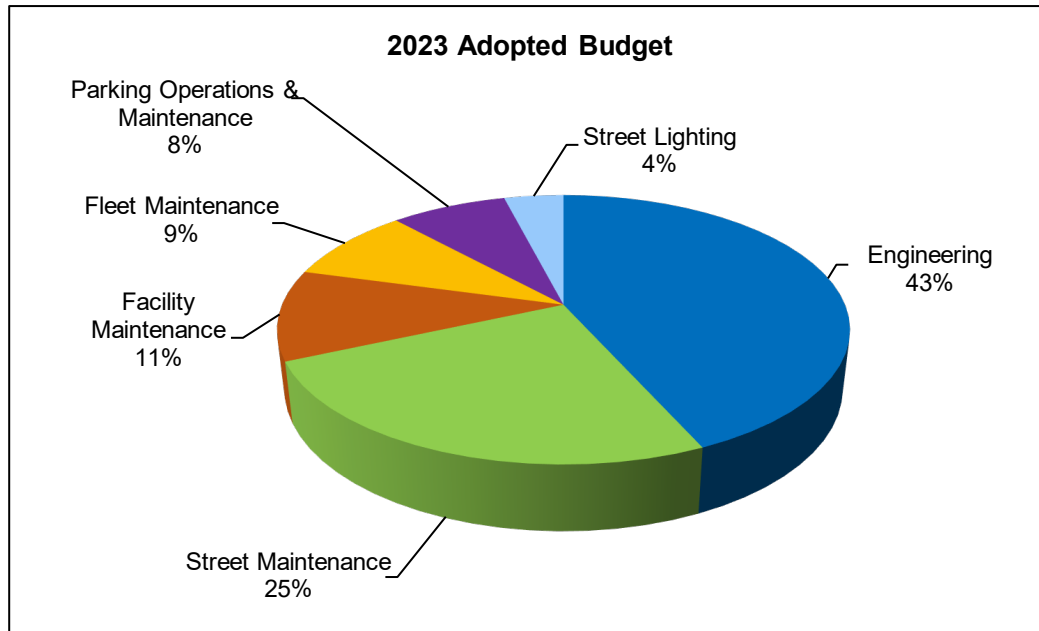
Find more information about the Department of Public Works at <https://www.claytonmo.gov/government/public-works>.





Public Works Summary of Expenditures by Program

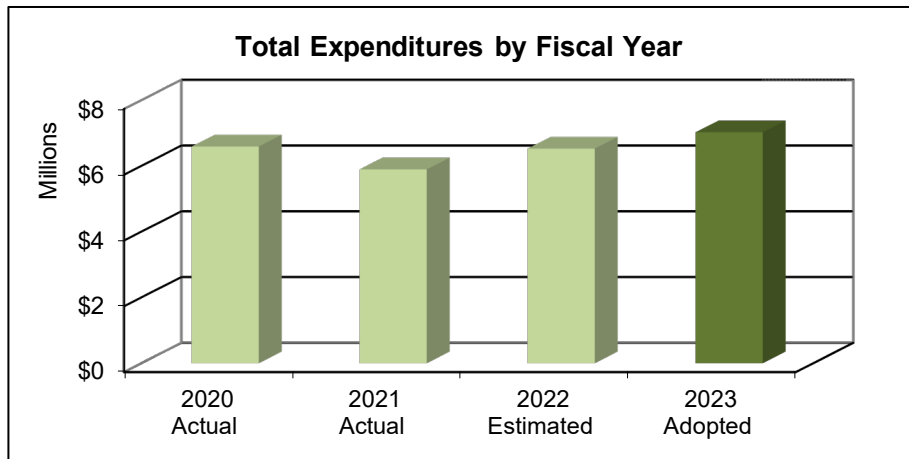
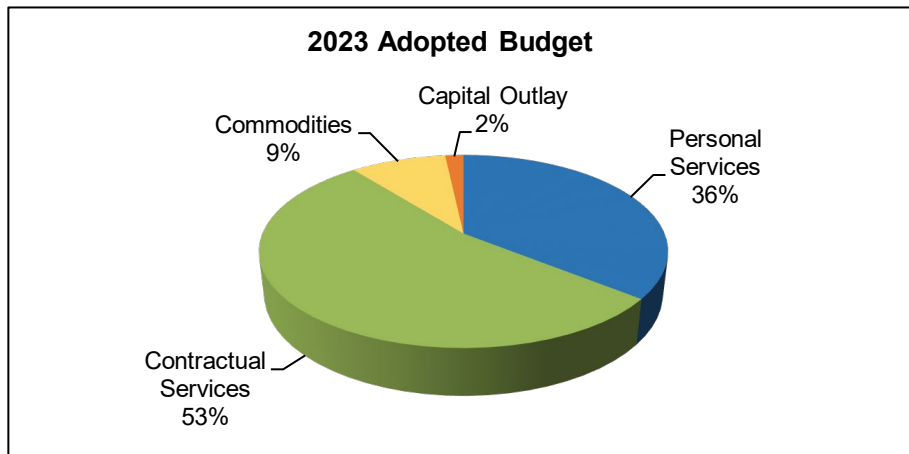
	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Engineering	\$2,605,979	\$2,670,757	\$2,949,689	\$2,945,093	\$2,805,549	\$3,040,640	3%	8%
Street Maintenance	1,638,355	1,323,589	1,588,861	1,583,033	1,373,943	1,763,592	11%	28%
Facility Maintenance	798,915	681,908	740,003	738,558	725,493	764,982	3%	5%
Fleet Maintenance	557,368	495,222	554,617	553,003	825,500	627,054	13%	-24%
Parking Operations & Maintenance	606,909	480,167	583,665	583,037	520,399	549,148	-6%	6%
Street Lighting	385,267	246,103	280,396	279,909	278,935	281,586	0%	1%
Total Public Works	\$6,592,793	\$5,897,746	\$6,697,231	\$6,682,633	\$6,529,819	\$7,027,001	5%	8%





Public Works Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$2,125,947	\$2,023,991	\$2,409,952	\$2,355,354	\$2,125,315	\$2,507,893	4%	18%
Contractual Services	3,278,074	3,326,807	3,666,655	3,666,655	3,622,305	3,763,798	3%	4%
Commodities	465,331	489,928	557,123	597,123	739,277	633,748	14%	-14%
Capital Outlay	71,840	57,019	63,501	63,501	42,922	121,562	91%	183%
Total Expenditures	5,941,191	5,897,746	6,697,231	6,682,633	6,529,819	7,027,001	5%	8%
Other Financing Uses	651,602	0	0	0	0	0	0%	0%
Total Public Works	\$6,592,793	\$5,897,746	\$6,697,231	\$6,682,633	\$6,529,819	\$7,027,001	5%	8%





General Fund - Engineering

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$408,265	\$416,633	\$518,351	\$518,351	\$434,472	\$531,075	2%	22%
Salaries - Part-Time	0	8,656	19,040	19,040	9,520	19,600	3%	106%
Overtime	1,929	883	3,862	3,862	1,000	4,047	5%	305%
Social Security & Medicare	30,071	31,539	41,406	41,406	31,957	42,437	2%	33%
Medical Benefits	42,377	47,126	63,385	63,385	50,881	76,263	20%	50%
Pension Benefits	42,392	47,426	48,917	44,321	47,426	46,811	-4%	-1%
Other Fringe Benefits	11,069	12,015	12,943	12,943	11,305	15,749	22%	39%
Total Personal Services	536,103	564,277	707,904	703,308	586,561	735,983	4%	25%
Contractual Services								
Postage	296	635	596	596	596	390	-35%	-35%
Utilities	17,151	16,108	19,992	19,992	19,992	16,691	-17%	-17%
Travel & Training	917	3,038	11,895	11,895	8,980	11,362	-4%	27%
Printing & Photography	162	53	400	400	300	251	-37%	-16%
Dues & Memberships	1,001	1,211	1,295	1,295	1,075	1,075	-17%	0%
Advertising	425	0	0	0	175	300	100%	71%
Maintenance & Repair	1,041	1,538	1,144	1,144	642	1,186	4%	85%
Professional Services	-4,836	5,127	17,800	17,800	5,200	12,350	-31%	138%
Service Contracts	2,427	4,065	4,168	4,168	4,168	4,168	0%	0%
Waste and Recycling	2,012,077	2,070,696	2,177,670	2,177,670	2,172,670	2,250,757	3%	4%
Total Contractual Services	2,030,660	2,102,471	2,234,960	2,234,960	2,213,798	2,298,530	3%	4%
Commodities								
Office Supplies	1,522	1,762	2,360	2,360	1,840	2,060	-13%	12%
Other Supplies and Materials	306	80	1,300	1,300	900	1,001	-23%	11%
Uniforms and Clothing	200	1,507	1,475	1,475	1,300	1,475	0%	13%
Meetings and Receptions	225	660	1,690	1,690	1,150	1,591	-6%	38%
Total Commodities	2,254	4,009	6,825	6,825	5,190	6,127	-10%	18%
Total Expenditures	2,569,017	2,670,757	2,949,689	2,945,093	2,805,549	3,040,640	3%	8%
Other Financing Uses								
Transfers-Out	36,962	0	0	0	0	0	0%	0%
Total Other Financing Uses	36,962	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$2,605,979	\$2,670,757	\$2,949,689	\$2,945,093	\$2,805,549	\$3,040,640	3%	8%



General Fund - Street Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$632,753	\$566,047	\$657,431	\$657,431	\$537,031	\$670,430	2%	25%
Salaries - Part-Time	0	0	26,880	26,880	26,880	27,720	3%	3%
Overtime	26,332	22,519	31,419	31,419	26,053	26,840	-15%	3%
Other Compensation	266	108	0	0	0	0	0%	0%
Social Security & Medicare	47,504	42,320	54,753	54,753	39,399	55,606	2%	41%
Medical Benefits	110,758	105,109	134,061	134,061	88,141	145,842	9%	65%
Pension Benefits	52,549	64,487	62,041	56,213	64,488	59,095	-5%	-8%
Other Fringe Benefits	63,360	63,448	75,734	75,734	57,725	88,036	16%	53%
Total Personal Services	933,521	864,037	1,042,319	1,036,491	839,717	1,073,569	3%	28%
Contractual Services								
Utilities	25,553	36,991	26,118	26,118	26,443	27,483	5%	4%
Travel & Training	543	5,168	9,620	9,620	7,600	9,592	0%	26%
Dues & Memberships	674	265	676	676	620	436	-36%	-30%
Advertising	0	115	175	175	446	190	9%	-57%
Maintenance & Repair	1,300	23,065	30,500	30,500	30,500	30,501	0%	0%
Service Contracts	213,443	216,609	278,261	278,261	278,000	341,221	23%	23%
Rentals	1,805	2,892	1,500	1,500	1,000	1,500	0%	50%
Waste and Recycling	995	645	1,500	1,500	600	1,000	-33%	67%
Total Contractual Services	244,313	285,749	348,350	348,350	345,209	411,923	18%	19%
Commodities								
Office Supplies	1,263	1,189	1,170	1,170	1,150	1,170	0%	2%
Minor Supplies and Equipment	7,351	7,033	7,051	7,051	7,000	7,200	2%	3%
Agriculture Supplies General	42,798	32,851	40,000	40,000	40,000	45,000	13%	13%
Medical Supplies	1,483	1,772	1,500	1,500	1,750	1,750	17%	0%
Snow and Ice Control Materials	50,839	27,857	39,001	39,001	36,500	62,696	61%	72%
Construction Materials	4,610	4,723	22,500	22,500	17,350	18,001	-20%	4%
Traffic Supplies	24,530	30,514	27,300	27,300	24,275	27,276	0%	12%
Other Supplies and Materials	5,405	9,156	10,000	10,000	10,000	12,376	24%	24%
Uniforms and Clothing	6,145	7,552	7,070	7,070	7,070	7,070	0%	0%
Meetings and Receptions	1,688	2,785	2,600	2,600	4,500	3,000	15%	-33%
Total Commodities	146,112	125,434	158,192	158,192	149,595	185,539	17%	24%
Capital Outlay								
Equipment	10,464	0	0	0	0	36,561	100%	100%
Roadways and Parking Lots	38,390	48,369	40,000	40,000	39,422	56,000	40%	42%
Total Capital Outlay	48,854	48,369	40,000	40,000	39,422	92,561	131%	135%
Total Expenditures	1,372,800	1,323,589	1,588,861	1,583,033	1,373,943	1,763,592	11%	28%
Other Financing Uses								
Transfers-Out	265,555	0	0	0	0	0	0%	0%
Total Other Financing Uses	265,555	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$1,638,355	\$1,323,589	\$1,588,861	\$1,583,033	\$1,373,943	\$1,763,592	11%	28%



General Fund - Facility Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$154,828	\$157,253	\$163,019	\$163,019	\$168,661	\$168,283	3%	0%
Salaries - Part-Time	5,358	7,544	9,520	9,520	9,520	9,800	3%	3%
Overtime	797	637	2,867	2,867	2,500	3,059	7%	22%
Social Security & Medicare	12,197	12,542	13,419	13,419	12,997	13,858	3%	7%
Medical Benefits	16,788	17,351	18,356	18,356	18,934	21,378	16%	13%
Pension Benefits	12,569	16,338	15,384	13,939	16,338	14,833	-4%	-9%
Other Fringe Benefits	9,360	10,380	11,149	11,149	10,891	13,481	21%	24%
Total Personal Services	211,896	222,043	233,715	232,270	239,841	244,692	5%	2%
Contractual Services								
Utilities	197,648	212,797	240,800	240,800	216,000	222,720	-8%	3%
Travel & Training	552	1,905	5,492	5,492	2,900	4,381	-20%	51%
Dues & Memberships	369	369	581	581	394	395	-32%	0%
Maintenance & Repair	91,345	95,122	90,961	90,961	112,500	131,778	45%	17%
Service Contracts	84,978	88,812	102,258	102,258	103,008	108,820	6%	6%
Total Contractual Services	374,893	399,005	440,092	440,092	434,802	468,094	6%	8%
Commodities								
Minor Supplies and Equipment	2,677	1,522	2,500	2,500	2,350	2,500	0%	6%
Medical Supplies	0	0	150	150	100	150	0%	50%
Other Supplies and Materials	44,899	51,200	39,110	39,110	44,850	39,110	0%	-13%
Uniforms and Clothing	1,692	1,176	1,795	1,795	1,350	1,795	0%	33%
Meetings and Receptions	2,192	1,588	2,640	2,640	2,200	2,640	0%	20%
Total Commodities	51,460	55,486	46,195	46,195	50,850	46,195	0%	-9%
Capital Outlay								
Facility Improvements	22,986	5,374	20,001	20,001	0	6,001	-70%	100%
Total Capital Outlay	22,986	5,374	20,001	20,001	0	6,001	-70%	100%
Total Expenditures	661,234	681,908	740,003	738,558	725,493	764,982	3%	5%
Other Financing Uses								
Transfers-Out	137,681	0	0	0	0	0	0%	0%
Total Other Financing Uses	137,681	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$798,915	\$681,908	\$740,003	\$738,558	\$725,493	\$764,982	3%	5%



General Fund - Fleet Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$191,017	\$153,335	\$182,072	\$142,072	\$176,805	\$182,644	0%	3%
Salaries - Part-Time	0	0	0	0	22,680	0	0%	-100%
Overtime	402	478	1,870	1,870	5,000	1,880	1%	-62%
Social Security & Medicare	14,746	11,872	14,263	14,263	12,078	14,308	0%	18%
Medical Benefits	13,201	11,953	14,737	14,737	21,934	30,398	106%	39%
Pension Benefits	15,551	20,179	17,182	15,568	17,048	16,099	-6%	-6%
Other Fringe Benefits	8,144	7,162	8,877	8,877	9,193	10,029	13%	9%
Total Personal Services	243,060	204,980	239,001	197,387	264,738	255,358	7%	-4%
Contractual Services								
Travel & Training	337	666	5,600	5,600	3,500	5,250	-6%	50%
Dues & Memberships	499	499	500	500	500	500	0%	0%
Maintenance & Repair	46,582	44,931	36,510	36,510	63,650	37,510	3%	-41%
Service Contracts	6,311	5,456	12,386	12,386	8,725	12,386	0%	42%
Deductibles and Losses	0	0	0	0	25,045	0	0%	-100%
Total Contractual Services	53,729	51,552	54,996	54,996	101,420	55,646	1%	-45%
Commodities								
Office Supplies	347	66	300	300	275	300	0%	9%
Minor Supplies and Equipment	3,773	3,806	3,500	3,500	3,492	3,500	0%	0%
Medical Supplies	0	617	350	350	343	350	0%	2%
Vehicle Parts	75,107	84,462	90,000	90,000	77,500	85,000	-6%	10%
Fuel and Lubricants	127,132	146,511	161,965	201,965	373,200	222,500	37%	-40%
Other Supplies and Materials	4,764	2,651	3,650	3,650	3,652	3,650	0%	0%
Uniforms and Clothing	762	531	855	855	730	750	-12%	3%
Meetings and Receptions	0	47	0	0	150	0	0%	-100%
Total Commodities	211,885	238,690	260,620	300,620	459,342	316,050	21%	-31%
Total Expenditures	508,674	495,222	554,617	553,003	825,500	627,054	13%	-24%
Other Financing Uses								
Transfers-Out	48,694	0	0	0	0	0	0%	0%
Total Other Financing Uses	48,694	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$557,368	\$495,222	\$554,617	\$553,003	\$825,500	\$627,054	13%	-24%



General Fund - Parking Operations & Maintenance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$68,841	\$69,087	\$70,794	\$70,794	\$73,453	\$72,639	3%	-1%
Salaries - Part-Time	0	0	8,960	8,960	8,960	9,240	3%	3%
Overtime	1,547	2,183	2,568	2,568	3,000	2,645	3%	-12%
Other Compensation	169	169	169	169	178	169	0%	-5%
Social Security & Medicare	5,285	5,391	6,311	6,311	5,734	6,479	3%	13%
Medical Benefits	7,485	5,653	6,119	6,119	6,237	7,127	16%	14%
Pension Benefits	5,566	7,174	6,681	6,053	7,174	6,403	-4%	-11%
Other Fringe Benefits	3,489	3,870	4,825	4,825	587	5,825	21%	892%
Total Personal Services	92,383	93,526	106,427	105,799	105,323	110,527	4%	5%
<u>Contractual Services</u>								
Utilities	2,295	1,131	3,870	3,870	1,252	1,260	-67%	1%
Travel & Training	0	2,500	2,500	2,500	2,250	2,500	0%	11%
Printing & Photography	0	0	400	400	350	400	0%	14%
Maintenance & Repair	12	374	500	500	300	500	0%	67%
Service Contracts	316,968	257,099	277,156	277,156	287,000	279,140	1%	-3%
Banking and Credit Card Fees	95,454	90,201	158,781	158,781	95,624	105,085	-34%	10%
Rentals	24,000	4,000	0	0	0	0	0%	0%
Total Contractual Services	438,729	355,305	443,207	443,207	386,776	388,885	-12%	1%
<u>Commodities</u>								
Office Supplies	45	571	350	350	350	350	0%	0%
Minor Supplies and Equipment	1,457	786	800	800	750	800	0%	7%
Agriculture Supplies General	2,247	3,852	3,000	3,000	3,000	3,000	0%	0%
Construction Materials	758	0	3,445	3,445	1,800	2,301	-33%	28%
Traffic Supplies	50	3,379	1,001	1,001	400	650	-35%	63%
Parking Supplies Meters	8,898	19,026	21,435	21,435	18,000	19,135	-11%	6%
Uniforms and Clothing	543	446	500	500	500	500	0%	0%
Total Commodities	13,996	28,060	30,531	30,531	24,800	26,736	-12%	8%
<u>Capital Outlay</u>								
Facility Improvements	0	3,276	3,500	3,500	3,500	23,000	557%	557%
Total Capital Outlay	0	3,276	3,500	3,500	3,500	23,000	557%	557%
Total Expenditures	545,108	480,167	583,665	583,037	520,399	549,148	-6%	6%
<u>Other Financing Uses</u>								
Transfers-Out	61,801	0	0	0	0	0	0%	0%
Total Other Financing Uses	61,801	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$606,909	\$480,167	\$583,665	\$583,037	\$520,399	\$549,148	-6%	6%



General Fund - Street Lighting

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$72,006	\$46,196	\$54,944	\$54,944	\$56,937	\$59,034	7%	4%
Overtime	4,644	3,912	3,834	3,834	3,750	4,311	12%	15%
Social Security & Medicare	5,663	3,794	4,497	4,497	4,810	4,846	8%	1%
Medical Benefits	11,237	5,203	6,119	6,119	6,238	7,127	16%	14%
Pension Benefits	8,255	10,858	5,186	4,699	10,859	5,204	0%	-52%
Other Fringe Benefits	7,178	5,164	6,006	6,006	6,541	7,243	21%	11%
Total Personal Services	108,984	75,128	80,586	80,099	89,135	87,765	9%	-2%
Contractual Services								
Utilities	108,294	94,269	107,000	107,000	102,000	102,920	-4%	1%
Maintenance & Repair	3	500	500	500	300	300	-40%	0%
Service Contracts	27,454	37,957	37,550	37,550	38,000	37,500	0%	-1%
Total Contractual Services	135,750	132,726	145,050	145,050	140,300	140,720	-3%	0%
Commodities								
Minor Supplies and Equipment	1,089	1,585	5,500	5,500	4,900	1,501	-73%	-69%
Construction Materials	0	0	500	500	100	500	0%	400%
Traffic Supplies	6,606	8,064	10,000	10,000	8,000	8,000	-20%	0%
Other Supplies and Materials	31,929	28,599	38,760	38,760	36,500	43,100	11%	18%
Total Commodities	39,624	38,249	54,760	54,760	49,500	53,101	-3%	7%
Total Expenditures	284,358	246,103	280,396	279,909	278,935	281,586	0%	1%
Other Financing Uses								
Transfers-Out	100,909	0	0	0	0	0	0%	0%
Total Other Financing Uses	100,909	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$385,267	\$246,103	\$280,396	\$279,909	\$278,935	\$281,586	0%	1%

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Department of Parks and Recreation

Funded Staffing			
	2021	2022	2023
<u>Recreation</u>			
Director of Parks & Recreation	1	1	1
Recreation Manager	1	1	0
Recreation Superintendent	0	0	1
Recreation Supervisor-Athletics & Facilities	1	1	1
Community Recreation Supervisor	0	0.5	0.5
Aquatics Supervisor	0.25	0.25	0.25
Inclusion Services Coordinator	1	1	1
Administrative Specialist II	1	1	1
Total Recreation	5.25	5.75	5.75
<u>Park Operations</u>			
Parks Superintendent	1	1	1
Foreman I	1	1	1
Horticulturist	1	1	1
Field Technician	1	1	1
Municipal Service Worker II	1	1	1
Municipal Service Worker I	3	4	4
Total Park Operations	8	9	9
<u>Clayton Community Foundation</u>			
Foundation Administrator	1	1	1
Total Clayton Community Foundation	1	1	1
Total Parks & Recreation	14.25	15.75	15.75

Mission

To improve the quality of life for the citizens of Clayton through the provision of comprehensive leisure services and recreational opportunities to individuals of all ages, abilities, and interests in a safe, healthy, and pleasant environment.

Description

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

Recreation

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

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

Park Operations

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

Staff support for the Clayton Community Foundation (CCF), 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. Beginning in FY 2021, CCF reimburses the City for 50% of these costs with a planned increase to reach 100% reimbursement by FY 2024.

Goal

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

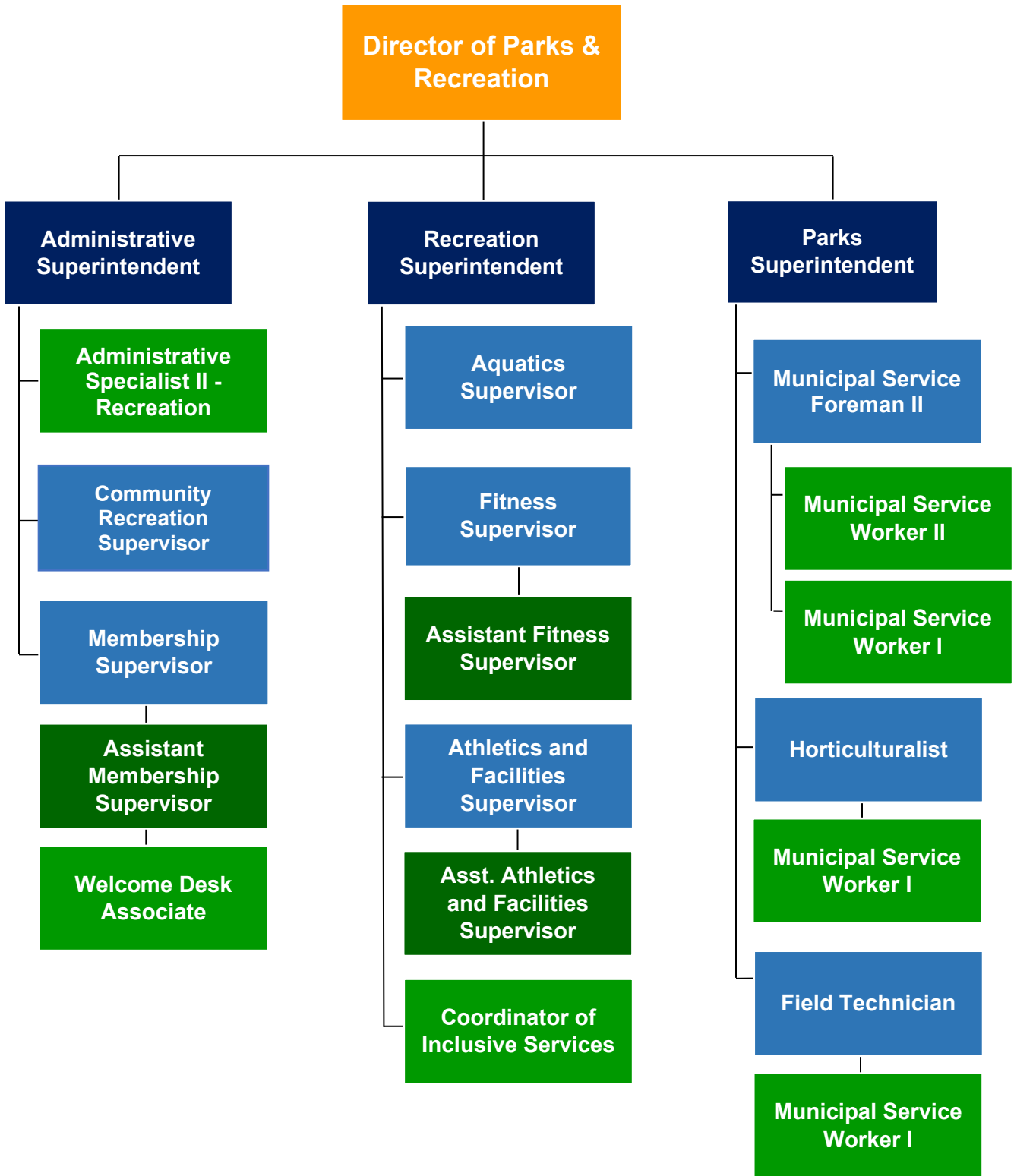
Key Intended Outcome

Recreation and Culture

Performance Measures (by Fiscal Year):

Category	Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Customer	% of residents rating overall satisfaction as good or better	-	95%	94%	-	95%
Financial	Cost of park maintenance per acre maintained	\$13,564	\$15,000	\$12,489	\$13,500	\$13,500
	% operating cost recovery for recreation facilities	63%	94%	66%	80%	75%
Process	% of registrants per total capacity of recreation programs	74%	75%	-	75%	75%
	Acres properly maintained (per park inspection index)	84%	85%	84%	85%	85%
	% households with one or more recreation pass holders	22%	35%	25%	26%	28%
People	Average annual training hours per full-time equivalent employee	15	30	13	20	20

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

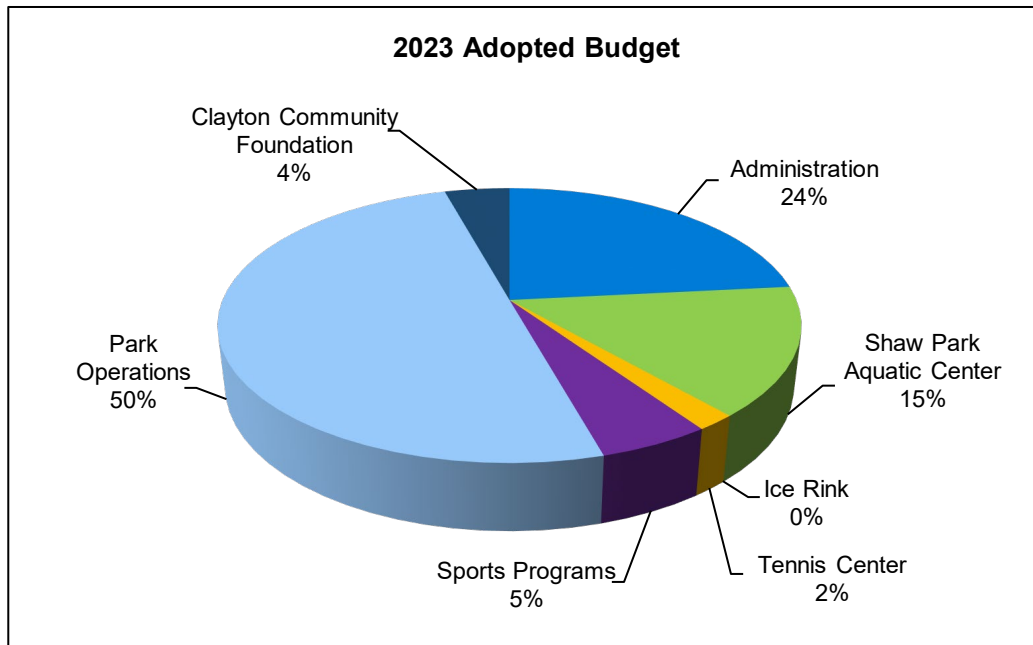


Some recreation positions are funded through the CRSWC.



Parks & Recreation Summary of Expenditures by Program

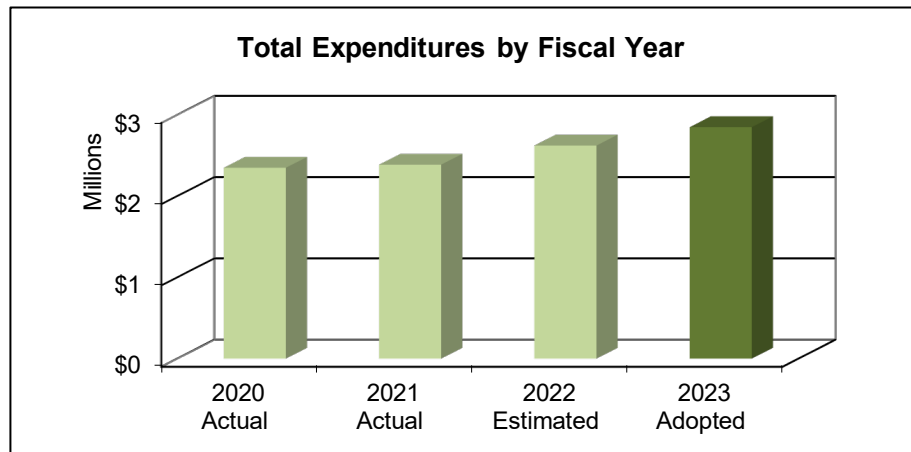
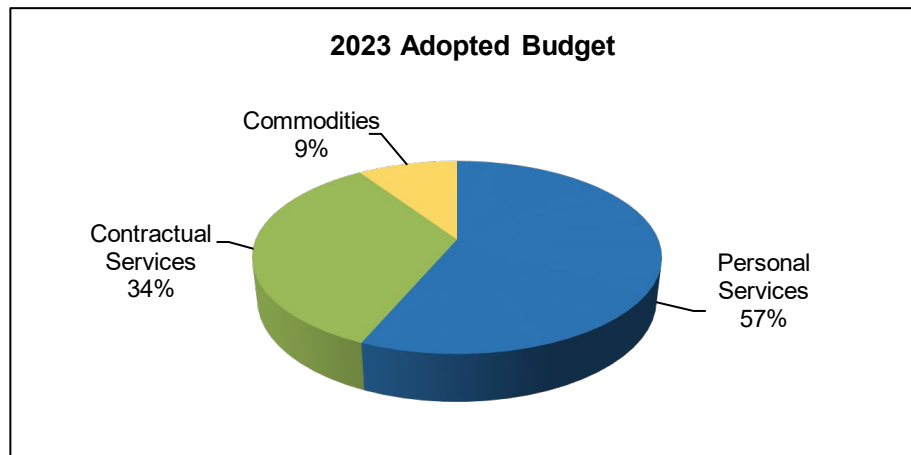
	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Administration	\$605,040	\$581,791	\$673,887	\$670,141	\$700,081	\$665,789	-1%	-5%
Shaw Park Aquatic Center	301,337	352,536	373,463	373,463	380,301	431,365	16%	13%
Ice Rink	17,009	34,091	16,600	16,600	21,500	0	-100%	-100%
Tennis Center	22,929	35,649	29,525	29,525	44,050	53,300	81%	21%
Sports Programs	45,901	74,770	130,159	142,459	133,560	149,759	15%	12%
Park Operations	1,257,949	1,222,078	1,316,806	1,312,419	1,243,392	1,425,777	8%	15%
Clayton Community Foundation	98,381	85,563	102,558	101,959	98,768	122,252	19%	24%
Total Parks & Recreation	\$2,348,547	\$2,386,478	\$2,642,998	\$2,646,566	\$2,621,652	\$2,848,241	8%	9%





Parks & Recreation Summary of Expenditures by Category

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Personal Services	\$1,272,593	\$1,299,819	\$1,540,185	\$1,531,453	\$1,476,670	\$1,593,621	3%	8%
Contractual Services	664,558	872,929	888,016	888,016	908,882	964,479	9%	6%
Commodities	166,066	213,730	214,797	227,097	236,100	265,725	24%	13%
Capital Outlay	5,758	0	0	0	0	24,416	100%	100%
Total Expenditures	2,108,975	2,386,478	2,642,998	2,646,566	2,621,652	2,848,241	8%	9%
Other Financing Uses	239,572	0	0	0	0	0	0%	0%
Total Parks & Recreation	\$2,348,547	\$2,386,478	\$2,642,998	\$2,646,566	\$2,621,652	\$2,848,241	8%	9%





General Fund - Parks & Recreation Administration

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$401,938	\$384,152	\$422,571	\$422,571	\$465,626	\$419,330	-1%	-10%
Salaries - Part-Time	9,025	0	14,160	14,160	15,150	0	-100%	-100%
Overtime	2,839	2,091	5,000	5,000	3,000	3,000	-40%	0%
Social Security & Medicare	29,880	28,010	33,984	33,984	36,147	32,500	-4%	-10%
Medical Benefits	47,252	45,079	54,223	54,223	39,318	48,348	-11%	23%
Pension Benefits	33,275	39,641	39,879	36,133	39,879	36,962	-7%	-7%
Other Fringe Benefits	17,942	17,278	19,159	19,159	18,520	20,532	7%	11%
Total Personal Services	542,152	516,250	588,975	585,229	617,640	560,673	-5%	-9%
Contractual Services								
Postage	3,346	2,482	6,173	6,173	6,100	9,209	49%	51%
Utilities	2,411	2,051	1,950	1,950	2,850	2,700	38%	-5%
Travel & Training	3,862	3,726	5,545	5,545	5,545	12,000	116%	116%
Printing & Photography	1,800	778	2,300	2,300	2,300	15,550	576%	576%
Dues & Memberships	3,564	3,148	4,895	4,895	3,600	3,852	-21%	7%
Advertising	1,967	2,469	1,680	1,680	1,680	2,650	58%	58%
Maintenance & Repair	260	0	500	500	0	250	-50%	100%
Service Contracts	1,532	3,276	2,800	2,800	3,000	3,376	21%	13%
Banking and Credit Card Fees	12,792	18,663	21,344	21,344	16,866	20,591	-4%	22%
Events	18,844	10,657	18,025	18,025	18,000	19,000	5%	6%
Total Contractual Services	50,378	47,250	65,212	65,212	59,941	89,178	37%	49%
Commodities								
Office Supplies	7,341	12,163	11,250	11,250	11,250	7,188	-36%	-36%
Other Supplies and Materials	2,765	4,691	3,750	3,750	3,750	3,750	0%	0%
Uniforms and Clothing	207	335	1,600	1,600	1,600	1,040	-35%	-35%
Meetings and Receptions	926	1,101	3,100	3,100	5,900	3,960	28%	-33%
Total Commodities	11,239	18,290	19,700	19,700	22,500	15,938	-19%	-29%
Total Expenditures	603,769	581,791	673,887	670,141	700,081	665,789	-1%	-5%
Other Financing Uses								
Transfers-Out	1,271	0	0	0	0	0	0%	0%
Total Other Financing Uses	1,271	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$605,040	\$581,791	\$673,887	\$670,141	\$700,081	\$665,789	-1%	-5%



General Fund - Shaw Park Aquatic Center

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Part-Time	\$3,629	\$4,665	\$9,219	\$9,219	\$14,000	\$18,259	98%	30%
Social Security & Medicare	278	357	706	706	1,071	1,398	98%	30%
Other Fringe Benefits	233	86	469	469	380	928	98%	144%
Total Personal Services	4,140	5,108	10,394	10,394	15,451	20,585	98%	33%
Contractual Services								
Utilities	38,556	39,375	50,000	50,000	50,000	51,000	2%	2%
Maintenance & Repair	5,920	32,843	18,000	18,000	14,000	16,500	-8%	18%
Service Contracts	151,947	217,751	240,494	240,494	239,900	255,380	6%	6%
Total Contractual Services	196,423	289,969	308,494	308,494	303,900	322,880	5%	6%
Commodities								
Other Supplies and Materials	32,364	57,459	54,575	54,575	60,950	72,400	33%	19%
Total Commodities	32,364	57,459	54,575	54,575	60,950	72,400	33%	19%
Capital Outlay								
Equipment	0	0	0	0	0	15,500	100%	100%
Total Capital Outlay	0	0	0	0	0	15,500	100%	100%
Total Expenditures	232,927	352,536	373,463	373,463	380,301	431,365	16%	13%
Other Financing Uses								
Transfers-Out	68,410	0	0	0	0	0	0%	0%
Total Other Financing Uses	68,410	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$301,337	\$352,536	\$373,463	\$373,463	\$380,301	\$431,365	16%	13%



General Fund - Ice Rink

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Contractual Services								
Utilities	\$14,052	\$34,091	\$16,600	\$16,600	\$21,500	\$0	-100%	-100%
Maintenance & Repair	730	0	0	0	0	0	0%	0%
Total Contractual Services	14,781	34,091	16,600	16,600	21,500	0	-100%	-100%
Commodities								
Other Supplies and Materials	2,228	0	0	0	0	0	0%	0%
Total Commodities	2,228	0	0	0	0	0	0%	0%
Total Expenditures	\$17,009	\$34,091	\$16,600	\$16,600	\$21,500	\$0	-100%	-100%



General Fund - Tennis Center

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Contractual Services								
Maintenance & Repair	\$910	\$0	\$600	\$600	\$600	\$2,000	233%	233%
Service Contracts	217	34,212	26,525	26,525	41,250	48,750	84%	18%
Total Contractual Services	1,127	34,212	27,125	27,125	41,850	50,750	87%	21%
Commodities								
Other Supplies and Materials	866	1,436	2,400	2,400	2,200	2,550	6%	16%
Total Commodities	866	1,436	2,400	2,400	2,200	2,550	6%	16%
Total Expenditures	1,993	35,649	29,525	29,525	44,050	53,300	81%	21%
Other Financing Uses								
Transfers-Out	20,936	0	0	0	0	0	0%	0%
Total Other Financing Uses	20,936	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$22,929	\$35,649	\$29,525	\$29,525	\$44,050	\$53,300	81%	21%



General Fund - Sports Programs

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Part-Time	\$20,236	\$29,796	\$73,748	\$73,748	\$72,500	\$82,570	12%	14%
Social Security & Medicare	1,548	2,279	5,642	5,642	5,546	6,318	12%	14%
Other Fringe Benefits	1,578	1,003	3,747	3,747	2,073	4,195	12%	102%
Total Personal Services	23,362	33,079	83,137	83,137	80,119	93,083	12%	16%
Contractual Services								
Service Contracts	9,783	22,713	29,550	29,550	23,441	23,441	-21%	0%
Total Contractual Services	9,783	22,713	29,550	29,550	23,441	23,441	-21%	0%
Commodities								
Recreation Supplies	12,756	18,978	17,472	29,772	30,000	33,235	90%	11%
Total Commodities	12,756	18,978	17,472	29,772	30,000	33,235	90%	11%
Total Expenditures	\$45,901	\$74,770	\$130,159	\$142,459	\$133,560	\$149,759	15%	12%



General Fund - Park Operations

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$422,931	\$425,768	\$494,889	\$494,889	\$435,862	\$519,942	5%	19%
Salaries - Part-Time	18,512	21,183	30,000	30,000	17,600	29,250	-3%	66%
Overtime	5,989	20,437	19,500	19,500	21,116	23,376	20%	11%
Social Security & Medicare	32,364	33,912	41,646	41,646	35,900	43,802	5%	22%
Medical Benefits	72,891	80,517	92,610	92,610	81,204	100,375	8%	24%
Pension Benefits	36,749	47,434	46,703	42,316	42,316	45,831	-2%	8%
Other Fringe Benefits	30,589	31,730	33,432	33,432	30,694	38,113	14%	24%
Total Personal Services	620,025	660,983	758,781	754,394	664,692	800,689	6%	20%
Contractual Services								
Utilities	197,499	187,845	221,452	221,452	221,452	224,446	1%	1%
Travel & Training	1,106	594	5,200	5,200	3,500	5,500	6%	57%
Dues & Memberships	360	625	700	700	700	700	0%	0%
Maintenance & Repair	10,486	15,811	17,303	17,303	17,435	18,944	9%	9%
Service Contracts	176,146	226,141	191,120	191,120	211,120	220,580	15%	4%
Rentals	1,090	12,587	1,800	1,800	4,043	4,600	156%	14%
Total Contractual Services	386,687	443,603	437,575	437,575	458,250	474,770	9%	4%
Commodities								
Medical Supplies	0	610	250	250	250	250	0%	0%
Other Supplies and Materials	89,856	110,838	112,900	112,900	112,900	133,330	18%	18%
Uniforms and Clothing	6,396	5,571	5,900	5,900	5,900	5,822	-1%	-1%
Meetings and Receptions	272	473	1,400	1,400	1,400	2,000	43%	43%
Total Commodities	96,524	117,492	120,450	120,450	120,450	141,402	17%	17%
Capital Outlay								
Equipment	5,758	0	0	0	0	8,916	100%	100%
Total Capital Outlay	5,758	0	0	0	0	8,916	100%	100%
Total Expenditures	1,108,994	1,222,078	1,316,806	1,312,419	1,243,392	1,425,777	8%	15%
Other Financing Uses								
Transfers-Out	148,955	0	0	0	0	0	0%	0%
Total Other Financing Uses	148,955	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$1,257,949	\$1,222,078	\$1,316,806	\$1,312,419	\$1,243,392	\$1,425,777	8%	15%



General Fund - Clayton Community Foundation

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Personal Services								
Salaries - Full-Time	\$58,402	\$65,852	\$67,643	\$67,643	\$69,467	\$69,459	3%	0%
Salaries - Part-Time	8,723	0	11,700	11,700	9,850	18,000	54%	83%
Social Security & Medicare	4,715	4,533	6,070	6,070	5,605	6,691	10%	19%
Medical Benefits	5,022	5,819	6,119	6,119	6,241	16,727	173%	168%
Pension Benefits	5,039	6,812	6,383	5,784	6,383	6,123	-4%	-4%
Other Fringe Benefits	1,013	1,384	982	982	1,222	1,592	62%	30%
Total Personal Services	82,914	84,400	98,898	98,299	98,768	118,592	20%	20%
Contractual Services								
Utilities	747	766	960	960	0	960	0%	100%
Travel & Training	1,750	129	2,000	2,000	0	2,000	0%	100%
Professional Services	2,882	194	500	500	0	500	0%	100%
Total Contractual Services	5,379	1,090	3,460	3,460	0	3,460	0%	100%
Commodities								
Office Supplies	90	0	0	0	0	0	0%	0%
Other Supplies and Materials	9,963	0	0	0	0	0	0%	0%
Meetings and Receptions	35	74	200	200	0	200	0%	100%
Total Commodities	10,088	74	200	200	0	200	0%	100%
Total Expenditures	\$98,381	\$85,563	\$102,558	\$101,959	\$98,768	\$122,252	19%	24%



Non-Departmental

The Non-Departmental program includes insurance expenditures and has included transfers out to other funds in the past that cannot be specifically associated with any one department within the General Fund. These transfers are no longer shown in the Non-Departmental section due to no activity since 2018.

Insurance expenditures include premium and deductible payments associated with the following types of coverage: property, general liability, network security, Public Officials, and unemployment claims. 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.

Because certain transfers are specifically associated with departments or programs, those transfers 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.

In 2015, the General Fund provided an interfund advance to the Capital Improvement Fund to provide funding for energy efficiency projects. The energy savings were realized in the General Fund. A portion of the advance amount, which represented the annual energy savings, was transferred to the Capital Improvement Fund each year over the course of a 5-year payback period to repay the advance. This transfer was recorded in departmental program areas. The final transfer took place in 2020.

Transfers to the Equipment Replacement Fund (ERF) ensure availability of funds required for future replacement of vehicles, equipment, systems and facilities. These transfers were recorded in each departmental program area until 2021. Funding for items that cost \$25,000 or more with a useful life of 5 or more years were passed through General Fund programs by the Capital Improvement Fund. Beginning in 2021, these transfers are no longer recorded in the General Fund.

Summary of General Fund Transfers

Transfers to	2020 Actual	2021 Actual	2022 Estimate	2023 Adopted
Interfund Advance*	33,575	0	0	0
Equipment Replacement Fund*	1,788,405	0	0	0
Total Transfers-out	\$1,821,980	\$0	\$0	\$0

*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.

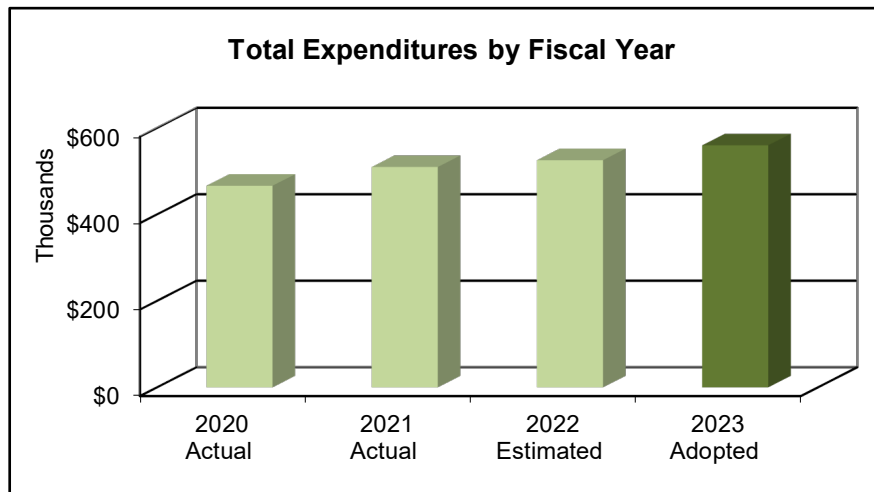
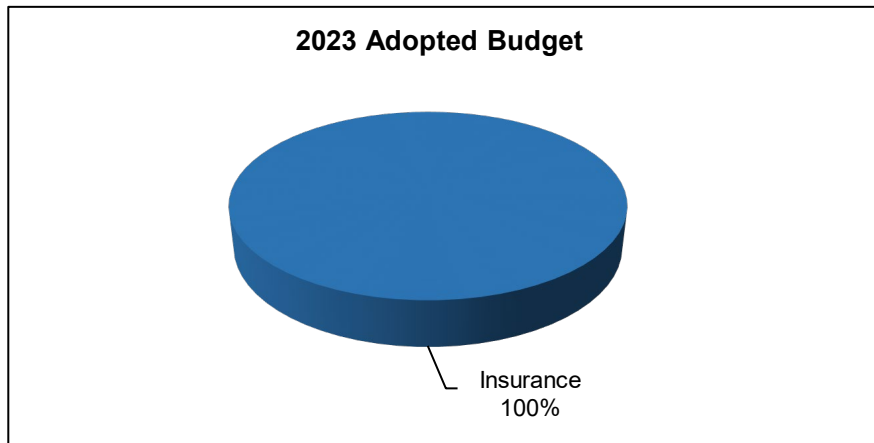
Performance Measures (by Fiscal Year):

Measure	2020 Actual	2021 Goal	2021 Actual	2022 Goal	2023 Goal
Premium per \$100 of insured property	\$0.18	\$0.18	\$0.17	\$0.18	\$0.20
Loss expenditures per property loss incident	\$243	<\$2,000	\$18,394	<\$2,000	<\$2,000
Number of general liability claims filed	20	<20	19	<20	<20
Number of workers' compensation claims filed	19	< 20	19	<20	<20



Non-Departmental Summary of Expenditures by Program

	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Insurance	\$466,413	\$509,809	\$516,033	\$516,033	\$525,518	\$559,919	9%	7%
Total Non-Departmental	\$466,413	\$509,809	\$516,033	\$516,033	\$525,518	\$559,919	9%	7%





General Fund - Insurance

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Contractual Services								
Service Contracts	\$20,266	\$17,548	\$20,500	\$20,500	\$18,000	\$17,000	-17%	-6%
Premiums Property	156,784	165,513	178,681	178,681	184,301	202,721	13%	10%
Premiums General Liability	206,179	211,272	215,498	215,498	224,221	232,428	8%	4%
Other Insurance Premiums	46,753	55,657	59,854	59,854	60,397	66,270	11%	10%
Deductibles and Losses	36,432	59,819	41,500	41,500	38,599	41,500	0%	8%
Total Contractual Services	466,413	509,809	516,033	516,033	525,518	559,919	9%	7%
Total Expenditures	\$466,413	\$509,809	\$516,033	\$516,033	\$525,518	\$559,919	9%	7%

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Sewer Lateral Fund

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

Annual Reimbursements to Residents			
Fiscal Year	Number	Total Cost	Average Cost
2014	49	\$156,770	\$3,199
2015	33	\$98,320	\$2,979
2016	34	\$100,061	\$2,943
2017	42	\$125,721	\$2,993
2018	38	\$109,219	\$2,874
2019	49	\$146,140	\$2,982
2020	42	\$74,128	\$1,765
2021	38	\$74,083	\$1,950
2022 Estimated	29	\$57,183	\$1,997
2023 Adopted	40	\$80,000	\$2,000



Sewer Lateral Fund

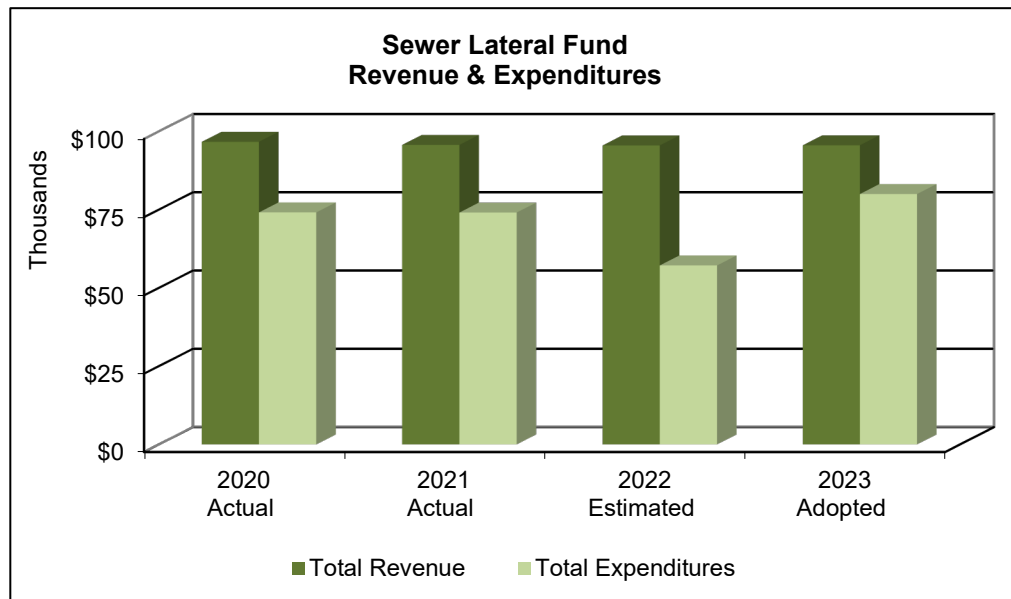
Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 20	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$30,163	\$52,709	\$74,306	\$112,641
Total Revenue	96,674	95,680	95,518	95,568
Total Expenditures	74,128	74,083	57,183	80,000
Surplus (Deficit)	22,546	21,597	38,335	15,568
Ending Fund Balance	\$52,709	\$74,306	\$112,641	\$128,209
% Fund Balance to Expenditures	71%	100%	197%	160%

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

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





Sewer Lateral Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Licenses, Permits, & Fees								
Service Fees	\$95,343	94,731	\$94,250	\$94,250	\$94,275	\$94,250	0%	0%
Total Licenses, Permits & Fees	95,343	94,731	94,250	94,250	94,275	94,250	0%	0%
Interest Income								
Interest on Investments	1,330	949	355	355	1,243	1,318	271%	6%
Total Interest Income	1,330	949	355	355	1,243	1,318	271%	6%
Total Revenue	\$96,674	95,680	\$94,605	\$94,605	\$95,518	\$95,568	1%	0%

Sewer Lateral Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Sewer Lateral Reimbursements	\$74,128	74,083	\$80,000	\$80,000	\$57,183	\$80,000	0%	40%
Total Expenditures	\$74,128	74,083	\$80,000	\$80,000	\$57,183	\$80,000	0%	40%

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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 retention of businesses. The Economic Advisory Committee has supported these efforts in addition to providing advice and guidance to the Mayor, Board of Aldermen, and the City’s administration on a strategy and action plan for future business growth, retention, and revitalization.

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

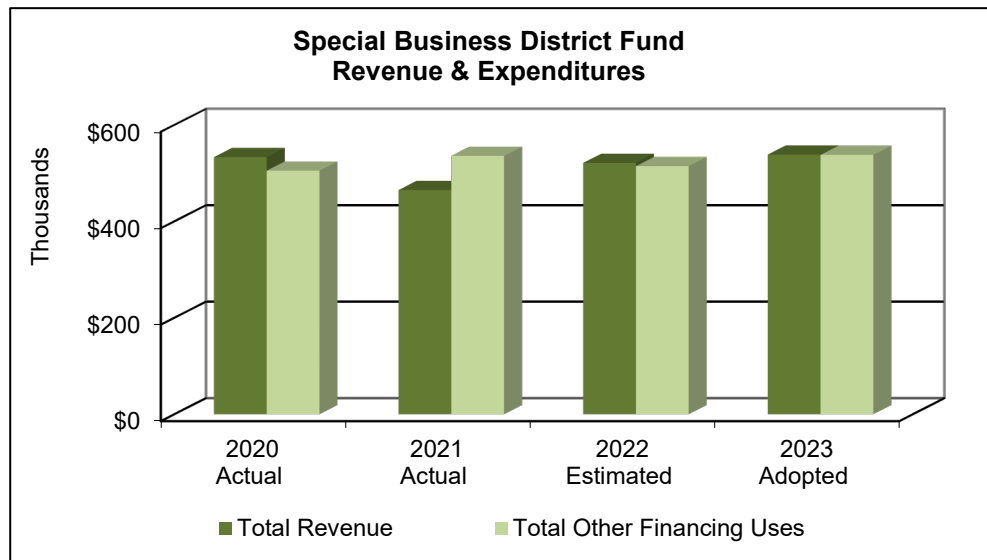
	2022 Estimated	2023 Adopted
Revenue		
Property Tax	\$520,269	\$537,098
Interest	791	1,165
Total Revenue	\$521,060	\$538,263
Transfer for Economic Development & Events		
Advertising	\$9,000	\$3,000
Dues & Memberships	4,107	1,325
Events	128,834	146,584
Events Staff Time	67,167	67,700
Meetings & Receptions	5,805	3,625
Personnel & Benefits	207,932	222,228
Plant Watering	5,000	5,227
Postage	250	75
Printing & Photography	500	0
Streetscape	74,120	80,000
Telephone	1,664	1,215
Travel & Training	9,950	6,720
Total Transfer	\$514,329	\$537,699



Special Business District Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 21	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$66,829	\$94,976	\$24,202	\$30,933
Total Revenue	533,117	464,782	521,060	538,263
Total Other Financing Uses	504,970	535,556	514,329	537,699
Surplus (Deficit)	28,147	(70,774)	6,731	564
Ending Fund Balance	\$94,976	\$24,202	\$30,933	\$31,497
% Fund Balance to Expenditures	19%	5%	6%	6%

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





Special Business District Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$500,899	\$452,706	\$505,729	\$505,729	\$494,611	\$519,098	3%	5%
Financial Institutions Tax	29,632	11,132	8,000	8,000	25,658	18,000	125%	-30%
Total Property Tax	530,531	463,838	513,729	513,729	520,269	537,098	5%	3%
Interest Income								
Interest on Investments	2,586	944	600	600	791	1,165	94%	47%
Total Interest Income	2,586	944	600	600	791	1,165	94%	47%
Miscellaneous								
Other Income	0	0	0	0	0	0	0%	0%
Total Miscellaneous	0	0	0	0	0	0	0%	0%
Total Revenue	\$533,117	\$464,782	\$514,329	\$514,329	\$521,060	\$538,263	5%	3%

Special Business District Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Other Financing Uses								
Transfers Out to General Fund	\$504,970	\$535,556	\$514,329	\$514,329	\$514,329	\$537,699	5%	5%
Total Other Financing Uses	504,970	535,556	514,329	514,329	514,329	537,699	5%	5%
Total Expenditures & Other Financing Uses	\$504,970	\$535,556	\$514,329	\$514,329	\$514,329	\$537,699	5%	5%

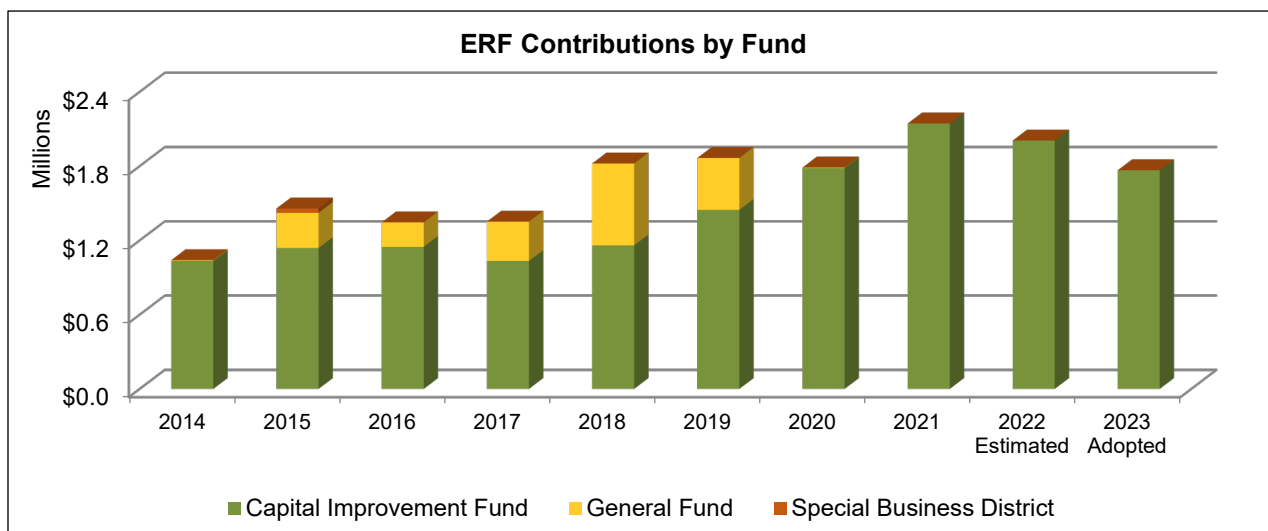
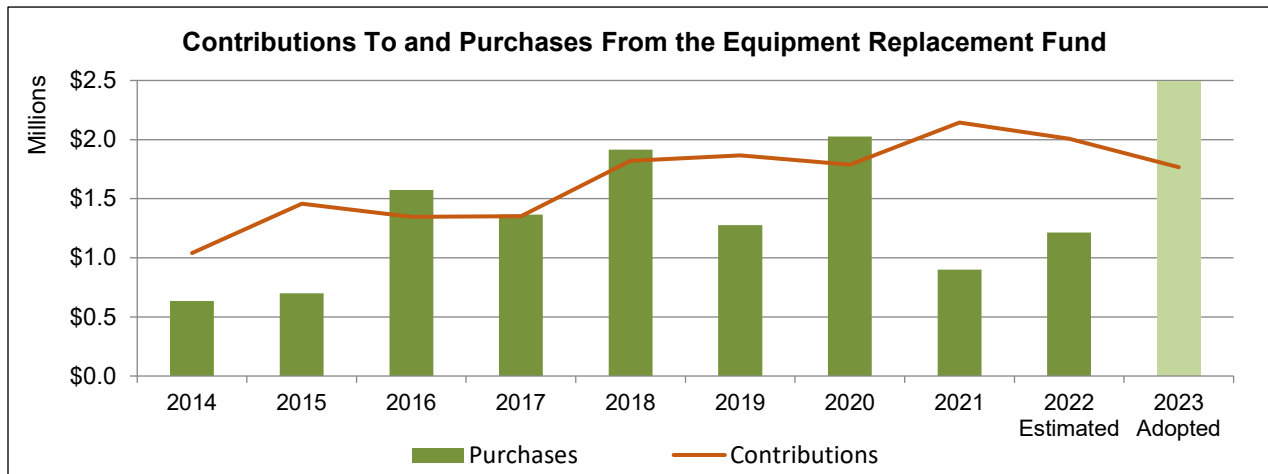
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Equipment Replacement Fund

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 asset replacement is stable, rather than being subject to the periodic spikes caused by large purchases in some years.

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

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



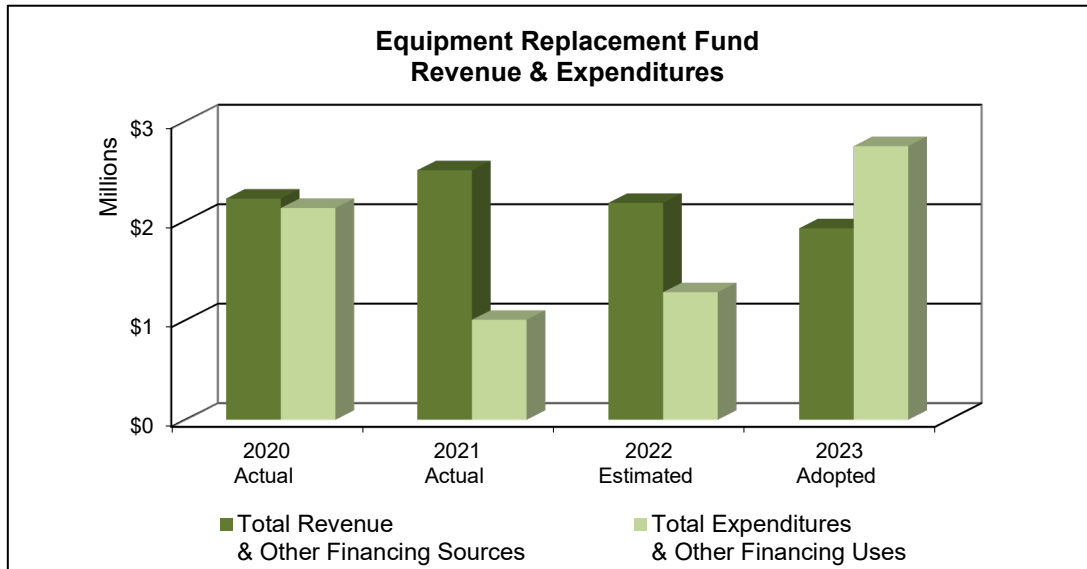


Equipment Replacement Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 50	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$5,049,805	\$6,324,376	\$7,828,678	\$8,727,493
Revenue	194,627	161,094	76,119	94,115
Other Financing Sources	2,029,105	2,347,477	2,104,096	1,831,405
Total Revenue & Other Financing Sources	2,223,732	2,508,571	2,180,215	1,925,520
Expenditures	2,128,647	1,004,269	1,231,484	2,489,817
Other Financing Uses	0	0	49,916	261,164
Total Expenditures & Other Financing Uses	2,128,647	1,004,269	1,281,400	2,750,981
Surplus (Deficit)	95,084	1,504,302	898,815	(825,461)
Ending Fund Balance	\$6,324,376	\$7,828,678	\$8,727,493	\$7,902,032
% Fund Balance to Expenditures	297%	780%	681%	287%

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

In 2022, a detailed analysis of the ERF resulted in a) the funding threshold being increased to \$20,000 effective in FY 2023, b) identification of smaller items that can be funded through the operating budget, and c) a funding deficit that will be caught up in incremental contributions from the CIP over the next 12





Equipment Replacement Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Grants & Donations								
Federal Grants	\$39,091	\$15,189	\$52,800	\$413,709	\$0	\$0	-100%	0%
State & Local Grants	2,881	6,077	5,700	5,700	0	0	-100%	0%
Donations	20,190	15,886	12,000	12,000	15,000	15,000	25%	0%
Total Grants & Donations	62,162	37,152	70,500	431,409	15,000	15,000	-79%	0%
Interest Income								
Interest on Investments	127,965	76,369	36,025	36,025	61,119	79,115	120%	29%
Total Interest Income	127,965	76,369	36,025	36,025	61,119	79,115	120%	29%
Miscellaneous								
Other Income	4,500	47,573	0	0	0	0	0%	0%
Total Miscellaneous	4,500	47,573	0	0	0	0	0%	0%
Total Revenue	194,627	161,094	106,525	467,434	76,119	94,115	-12%	24%
Other Financing Sources								
Sale of Assets General	240,700	203,275	87,075	87,075	97,380	64,900	-25%	-33%
Transfers-In	1,788,405	2,144,202	2,006,716	2,006,716	2,006,716	1,766,505	-12%	-12%
Total Other Financing Sources	2,029,105	2,347,477	2,093,791	2,093,791	2,104,096	1,831,405	-13%	-13%
Total Revenue & Other Financing Sources	\$2,223,732	\$2,508,571	\$2,200,316	\$2,561,225	\$2,180,215	\$1,925,520	-12%	-12%



Equipment Replacement Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Expenditures</u>								
<u>Administration</u>								
Equipment - Finance	\$0	\$0	\$9,623	\$9,623	\$0	\$0	-100%	0%
Vehicles - IT	0	0	0	0	15,086	0	0%	-100%
Technology Projects - IT	400,288	194,974	453,165	453,165	395,803	116,525	-74%	-71%
Total Administration	400,288	194,974	462,788	462,788	410,889	116,525	-75%	-72%
<u>Planning</u>								
Vehicles - Planning	17,361	0	36,720	54,184	52,652	0	-100%	-100%
Total Planning	17,361	0	36,720	54,184	52,652	0	-100%	-100%
<u>Public Safety</u>								
Vehicles - Police	93,520	122,099	246,330	246,330	254,490	149,089	-39%	-41%
Vehicles - Fire	424,132	0	0	0	0	410,360	100%	100%
Facility Improv. - Police	0	19,140	0	44,880	0	0	0%	0%
Facility Improv. - Fire	900	0	0	0	0	110,000	100%	100%
Equipment - Police	0	0	10,155	10,155	0	0	-100%	0%
Equipment - Fire	293,374	5,994	18,300	18,300	0	422,000	2206%	100%
Total Public Safety	811,926	147,233	274,785	319,665	254,490	1,091,449	297%	329%
<u>Public Works</u>								
Vehicles - Engineering	0	0	57,120	82,606	78,316	0	-100%	-100%
Vehicles - Street Maintenance	421,927	235,995	136,680	136,680	136,011	161,782	18%	19%
Vehicles - Building Maintenance	0	0	0	0	0	29,651	100%	100%
Vehicles - Street Lighting	0	0	163,965	163,965	0	167,244	2%	100%
Facility Improv. - Facility Maint.	169,747	144,849	447,355	447,355	76,424	344,361	-23%	351%
Equipment - Street Maint.	28,473	63,964	14,014	14,014	0	0	-100%	0%
Equipment - Facility Maint.	0	0	30,000	30,000	30,000	0	-100%	-100%
Equipment - Fleet Maint.	18,070	3,482	8,244	21,294	0	23,805	189%	100%
Equipment - Parking Operations	66,390	25,746	60,464	60,464	51,000	51,381	-15%	1%
Equipment - Street Lighting	48,864	18,987	7,466	571,084	0	0	-100%	0%
Total Public Works	753,470	493,023	925,308	1,527,462	371,751	778,224	-16%	109%
<u>Parks & Recreation</u>								
Vehicles - Park Operations	24,211	0	151,470	151,470	124,532	38,495	-75%	-69%
Facility Improv. - Aquatics	0	55,614	220,217	180,080	0	157,817	-28%	100%
Facility Improv. - Tennis Center	0	0	0	0	0	91,307	100%	100%
Facility Improv. - Park Operations	0	0	100,000	0	0	216,000	116%	100%
Equipment - Park Operations	18,374	10,407	0	0	0	0	0%	0%
Total Public Works	42,585	66,021	471,687	331,550	124,532	503,619	7%	304%
Total Capital Outlay	2,025,629	901,251	2,171,288	2,695,649	1,214,314	2,489,817	15%	105%
<u>Debt Service</u>								
Debt Service Principal	103,018	103,018	17,170	17,170	17,170	0	-100%	-100%
Total Debt Service	103,018	103,018	17,170	17,170	17,170	0	-100%	-100%
Total Expenditures	2,128,647	1,004,269	2,188,458	2,712,819	1,231,484	2,489,817	14%	102%
<u>Other Financing Uses</u>								
Transfers Out to General Fund	0	0	0	0	49,916	0	0%	-100%
Transfers Out to Capital	0	0	0	0	0	261,164	100%	100%
Total Other Financing Uses	0	0	0	0	49,916	261,164	100%	423%
Total Expenditures & Other Financing Uses	\$2,128,647	\$1,004,269	\$2,188,458	\$2,712,819	\$1,281,400	\$2,750,981	26%	115%



Equipment Schedule Fiscal Years 2023-2025

Department	2023 Adopted	2024 Projected	2025 Projected
Police			
Vehicles	\$149,089	\$195,686	\$262,491
	\$149,089	\$195,686	\$262,491
Fire Department			
Vehicles	\$410,360	\$47,754	\$1,975,593
Equipment & Systems	\$422,000	\$0	\$36,256
Facilities	\$110,000	\$0	\$0
	\$942,360	\$47,754	\$2,011,849
Parks & Recreation			
Vehicles	\$38,495	\$68,448	\$46,003
Equipment & Systems	\$0	\$0	\$0
Facilities	\$465,124	\$0	\$60,000
	\$503,619	\$68,448	\$106,003
Public Works			
Vehicles	\$358,677	\$445,167	\$85,295
Equipment & Systems	\$75,186	\$164,553	\$41,256
Facilities	\$344,361	\$218,723	\$0
	\$778,224	\$828,443	\$126,551
Planning and Development			
Vehicles	\$0	\$0	\$14,038
	\$0	\$0	\$14,038
Administrative Services			
Vehicles	\$0	\$0	\$6,757
Equipment & Systems	\$116,525	\$147,666	\$592,847
	\$116,525	\$147,666	\$599,604
Grand Total	\$2,489,817	\$1,287,997	\$3,120,536

Count of Items Scheduled for Replacement

Category	2023	2024	2025
Vehicles & Motorized Fleet	11	14	14
Equipment & Systems	6	6	10
Facility Components	9	4	1
Total	26	24	25

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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, a one-half cent sales tax for parks and storm water improvements, the St. Louis County Road and Bridge Tax, and a Use Tax. In some years, revenue sources include intergovernmental grants, donations, and periodically the sale of city property.

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

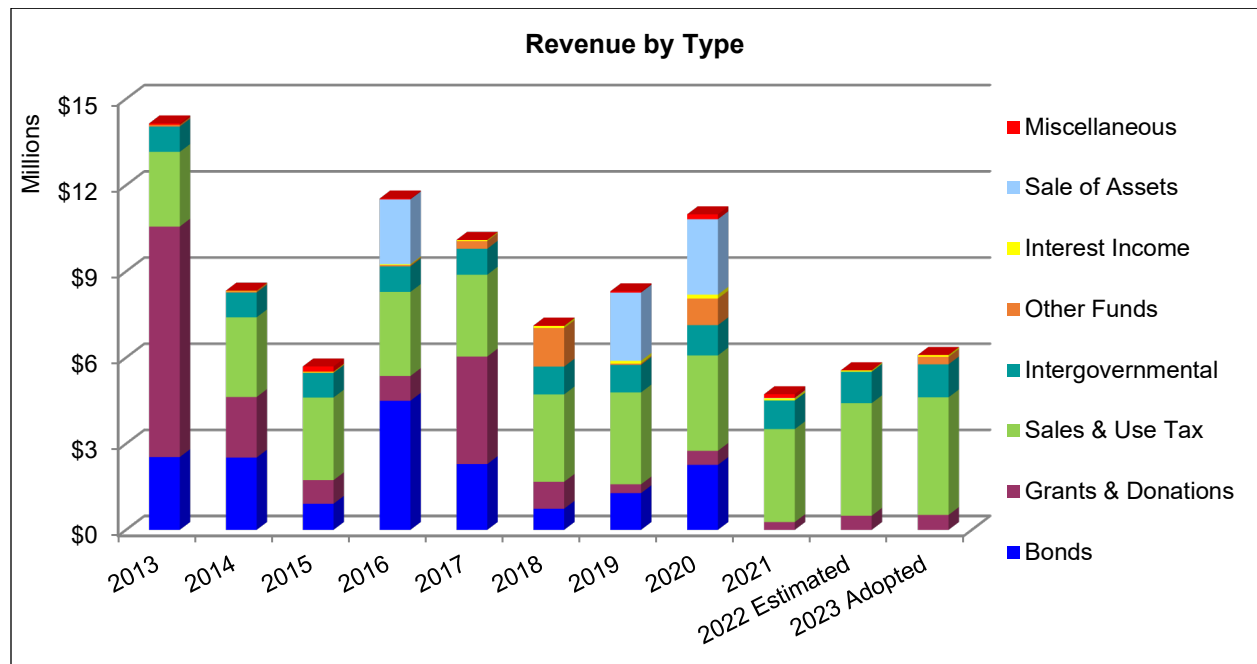
Transfers from the Capital Improvement Fund include transfers to support debt service funds for the 2021 refunding bond issue for the Police Building renovation and other city-wide projects. In 2019, a 2014 refunding bond issuance matured.

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

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

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

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



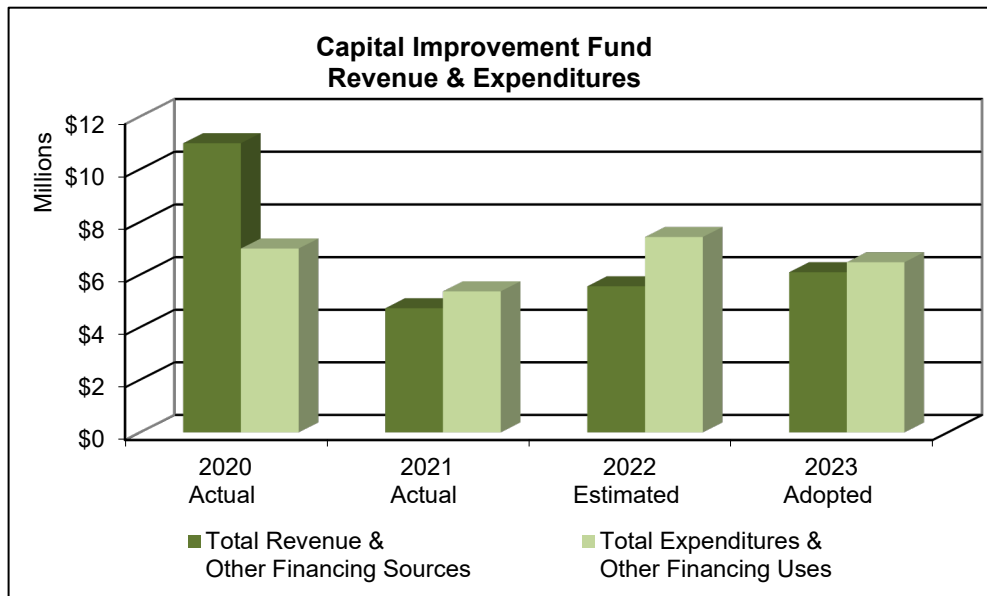


Capital Improvement Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 51	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$5,062,967	\$9,056,699	\$8,414,498	\$6,543,903
Revenue	5,174,158	4,712,708	5,563,207	5,835,417
Other Financing Sources	5,815,237	14,050	0	261,164
Total Revenue & Other Financing Sources	10,989,394	4,726,758	5,563,207	6,096,581
Expenditures	3,864,784	1,348,956	3,709,389	2,981,162
Other Financing Uses	3,130,879	4,020,004	3,724,413	3,495,214
Total Expenditures & Other Financing Uses	6,995,663	5,368,960	7,433,802	6,476,376
Surplus (Deficit)	3,993,732	(642,201)	(1,870,595)	(379,795)
Ending Fund Balance	\$9,056,699	\$8,414,498	\$6,543,903	\$6,164,108
% Fund Balance to Expenditures	234%	624%	176%	207%

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

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





Capital Improvement Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Railroad & Other Utilities	\$2,894	\$3,136	\$3,000	\$3,000	\$3,061	\$3,000	0%	-2%
Total Property Tax	2,894	3,136	3,000	3,000	3,061	3,000	0%	-2%
Sales Tax								
Capital Improvement Sales Tax (0.5%)	1,084,728	1,196,798	1,240,249	1,240,249	1,388,086	1,457,491	18%	5%
Parks-Storm Water Sales Tax (0.5%)	1,150,221	945,280	1,111,751	1,111,751	1,213,155	1,293,563	16%	7%
Use Tax	1,088,437	1,094,947	980,360	980,360	1,317,685	1,344,038	37%	2%
Total Sales Tax	3,323,386	3,237,025	3,332,360	3,332,360	3,918,926	4,095,092	23%	4%
Intergovernmental								
St. Louis County Road & Bridge	1,051,900	995,998	1,039,148	1,039,148	1,092,117	1,146,723	10%	5%
Total Intergovernmental	1,051,900	995,998	1,039,148	1,039,148	1,092,117	1,146,723	10%	5%
Grants & Donations								
Federal Grants	455,836	85,611	20,000	20,000	0	45,000	125%	100%
State & Local Grants	6,400	152,385	0	491,855	266,855	425,760	100%	60%
Donations	27,924	36,365	366,500	268,545	228,145	51,990	-86%	-77%
Total Grants & Donations	490,160	274,361	386,500	780,400	495,000	522,750	35%	6%
Interest Income								
Interest on Investments	134,871	74,236	29,698	29,698	48,911	62,660	111%	28%
Total Interest Income	134,871	74,236	29,698	29,698	48,911	62,660	111%	28%
Miscellaneous								
Special Assessment Principal	5,192	12,425	5,192	5,192	5,192	5,192	0%	0%
Other Income	165,755	115,527	0	0	0	0	0%	0%
Total Miscellaneous	170,947	127,952	5,192	5,192	5,192	5,192	0%	0%
Total Revenue	5,174,158	4,712,708	4,795,898	5,189,798	5,563,207	5,835,417	22%	5%
Other Financing Sources								
Sale of Assets General	2,624,575	14,050	0	0	0	0	0%	0%
Transfers-In	3,190,662	0	0	0	0	261,164	100%	100%
Total Other Financing Sources	5,815,237	14,050	0	0	0	261,164	100%	100%
Total Revenue & Other Financing Sources	\$10,989,394	\$4,726,758	\$4,795,898	\$5,189,798	\$5,563,207	\$6,096,581	27%	10%



Capital Improvement Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
<u>Expenditures</u>								
<u>Public Works</u>								
Professional Services	\$4,611	\$44,620	\$78,000	\$78,000	\$0	\$60,000	-23%	100%
Curb and Sidewalks	42,462	0	20,000	20,000	0	45,000	125%	100%
Alleys	437,314	0	0	0	0	0	0%	0%
Roadways & Parking Lots	0	0	176,486	176,486	179,926	0	-100%	-100%
Resurfacing	1,314,427	53,322	0	140,000	140,000	50,000	100%	-64%
Microsurfacing	1,116,339	438,076	461,331	461,331	460,000	564,412	22%	23%
Facility Improvements	519,332	5,259	299,000	299,000	587,000	777,000	160%	32%
Total Public Works	3,434,485	541,277	1,034,817	1,174,817	1,366,926	1,496,412	45%	9%
<u>Parks & Recreation</u>								
Service Contracts	\$0	\$0	\$102,000	\$0	\$0	\$112,000	10%	100%
Contribution to CRSWC	293,973	618,929	500,000	610,000	577,029	400,000	-20%	-31%
Park Improv. General	0	0	250,000	250,000	38,470	0	-100%	-100%
Park Improv. Shaw Park	0	152,385	1,150,000	1,487,290	1,487,290	340,000	-70%	-77%
Park Improv. Oak Knoll Park	109,909	22,985	150,000	177,014	177,014	155,000	3%	-12%
Park Improv. DeMun Park	26,080	0	0	0	0	0	0%	0%
Park Improv. Anderson Park	0	3,840	66,500	66,500	62,660	0	-100%	-100%
Park Improv. Maryland Park	0	9,540	0	90,460	0	477,750	100%	100%
Debt Service Interest	336	0	0	0	0	0	0%	0%
Total Parks & Recreation	430,299	807,679	2,218,500	2,681,264	2,342,463	1,484,750	-33%	-37%
Total Expenditures	3,864,784	1,348,956	3,253,317	3,856,081	3,709,389	2,981,162	-8%	-20%
<u>Other Financing Uses</u>								
Transfers Out to General Fund	\$2,436,179	\$417,851	\$475,300	\$475,300	\$475,300	\$654,609	38%	38%
Transfers Out to 2011 SO Bond Fund	649,700	648,888	648,675	563,569	561,569	0	-100%	-100%
Transfers Out to 2021 SO Bond Fund	0	0	0	90,777	105,828	574,100	100%	442%
Transfers Out to Equipment Replacement Fund	0	2,144,202	2,006,716	2,006,716	2,006,716	1,766,505	-12%	-12%
Transfers Out to 2014 GO Bond Construction Fund	0	422,709	0	75,000	75,000	0	0%	-100%
Transfers Out to Center Renovations Project Fund	45,000	386,354	0	0	0	0	0%	0%
Transfers Out to Ice Rink Project Fund	0	0	500,000	500,000	500,000	500,000	0%	0%
Total Other Financing Uses	3,130,879	4,020,004	3,630,691	3,711,362	3,724,413	3,495,214	-4%	-6%
Total Expenditures & Other Financing Uses	\$6,995,663	\$5,368,960	\$6,884,008	\$7,567,443	\$7,433,802	\$6,476,376	-6%	-13%



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; and the 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; a one and a half cent use tax; the City's portion of the St. Louis County road & bridge tax; interest income on investments; federal, state and local grants; donations; bond proceeds; and the sale of City property.

The City maintains a Capital Improvements Program (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 described in the attached summary of the ranking system. Those scores appear for each project.

Staff from each department submitting projects for consideration in the five-year Capital Projects Plan score their own projects, and a subcommittee reviews 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 submission to the Mayor and Board of Aldermen for ultimate approval.

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

Overview of the Five-Year Capital Improvements Plan (Fiscal Years 2023 – 2027)

For the last several years, it has not always been possible to meet the City's capital needs using current revenues, although this is preferred. This constraint was the result of ongoing debt payments; support of a sinking fund for large equipment; and competing project needs due to aging infrastructure and the desire to enhance parks and recreation facilities. The attached five-year Capital Plan does not include additional major project debt service or new revenue related to the online sales tax that begins in FY 2024.

In 2022, several projects are expected to be completed including pond improvements at Oak Knoll Park, demolition of the Ice Rink building and playground replacements for Shaw Park South and Shaw Park Ballfields. Also scheduled to be completed in 2022 is microsurfacing of Old Town, Skinker Heights, Hi-Pointe, DeMun, and Northmoor Park, improvements to 10 S. Brentwood including exterior signage and police department training room.

Projects starting in 2023 include street lighting replacement at Wydown Forest and Hi-Pointe/DeMun & DeMun Ave; microsurfacing Clayton Gardens, Clayshire, Parkside, Polo & Carondelet; the Bike/Pedestrian and Parks Master Plans; the development of Maryland Avenue Park; repairs to the Shaw Park service road; enhancements to several park comfort stations; replacement of the Oak

Knoll pavilion; improvements to the garage security at 10 S. Brentwood, and continuing improvements to sidewalks and curbs.

The following projects are included in the future five-year plan: resurfacing the second phase of the Central Business District; continued microsurfacing and pavement rejuvenator projects; several park improvements including lighting upgrades for Shaw Park and the tennis center, the roof at #1 Oak Knoll Park, and renovations to the Shaw Park Sports Complex.

The projects included in the five-year plan are associated with over \$2.7 million in external grants and over \$2.6 million in bond funding.

The fund balance of the Capital Improvement Fund is projected to be \$4.4 million at the end of fiscal year 2027 and an estimated fund balance in the 2014 Bond Construction Fund of \$23,800 at the end of fiscal year 2024.

Below is a summary of the five-year plan submitted for your review which includes the Capital Improvement Fund, the 2014 Bond Construction Fund, and the Ice Rink Project Fund. Project Related Revenue includes federal grants funds in both Capital Improvement Fund and the 2014 Bond Construction Fund. The Ice Rink Project Fund reports an annual transfer from the Capital Improvement Fund for fiscal years 2023 through 2025 for reimbursement of past expenditures related to the ice rink project.

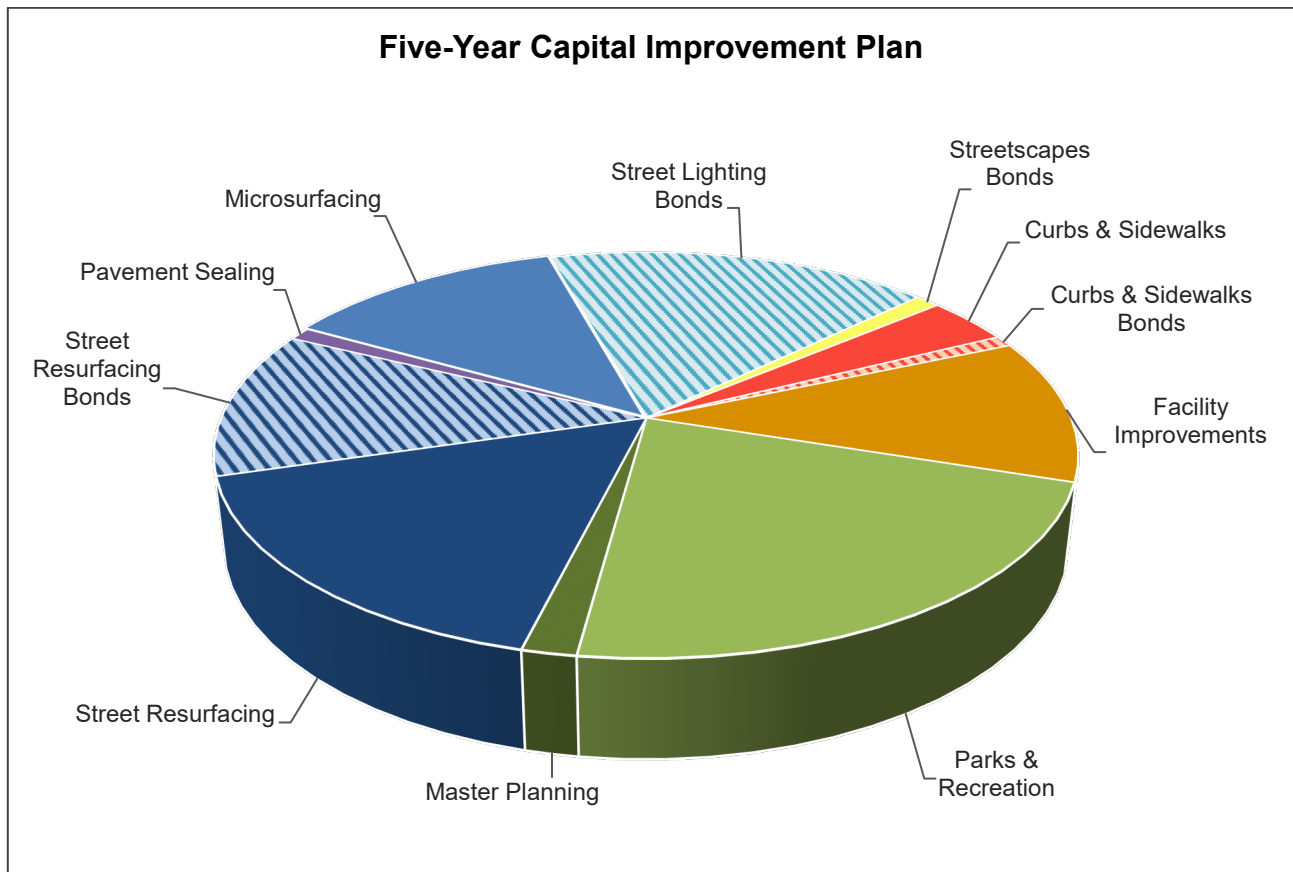
	2023	2024	2025	2026	2027
Sources	Adopted	Planning	Planning	Planning	Planning
Ongoing Revenue	5,317,960	5,358,185	5,468,506	5,575,819	5,685,161
Project Related Revenue	1,488,285	1,242,500	22,500	22,500	22,500
Transfers & Other Revenue	767,127	502,394	314,543	0	0
Total Sources	7,573,371	7,103,079	5,805,549	5,598,319	5,707,661
Uses					
Transfers & Debt	3,895,214	3,907,251	3,688,883	2,554,707	2,604,588
Projects	4,342,631	4,225,460	542,500	679,500	1,795,224
Total Uses	8,237,845	8,132,711	4,231,383	3,234,207	4,399,813
Ending Fund Balance	7,200,092	6,170,460	7,744,627	10,108,739	11,416,587

The schedule below provides information regarding the City funds that support the capital plan over the next five years.

Funded Capital Project Costs by Fund					
	2023	2024	2025	2026	2027
Fund	Adopted	Planning	Planning	Planning	Planning
Capital Improvement Fund	\$2,581,161	\$2,416,280	\$542,500	\$679,500	\$1,795,224
2014 GO Bond Projects Construction	1,761,470	1,809,180	0	0	0
	\$4,342,631	\$4,225,460	\$542,500	\$679,500	\$1,795,224

This list of capital projects includes new projects budgeted in 2023 through 2027. It does not include projects that were near completion in 2022 and may have remaining expenditures in 2023 and beyond.

The chart below illustrates project expenditures, by category, per this plan over the next five years.



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.



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.

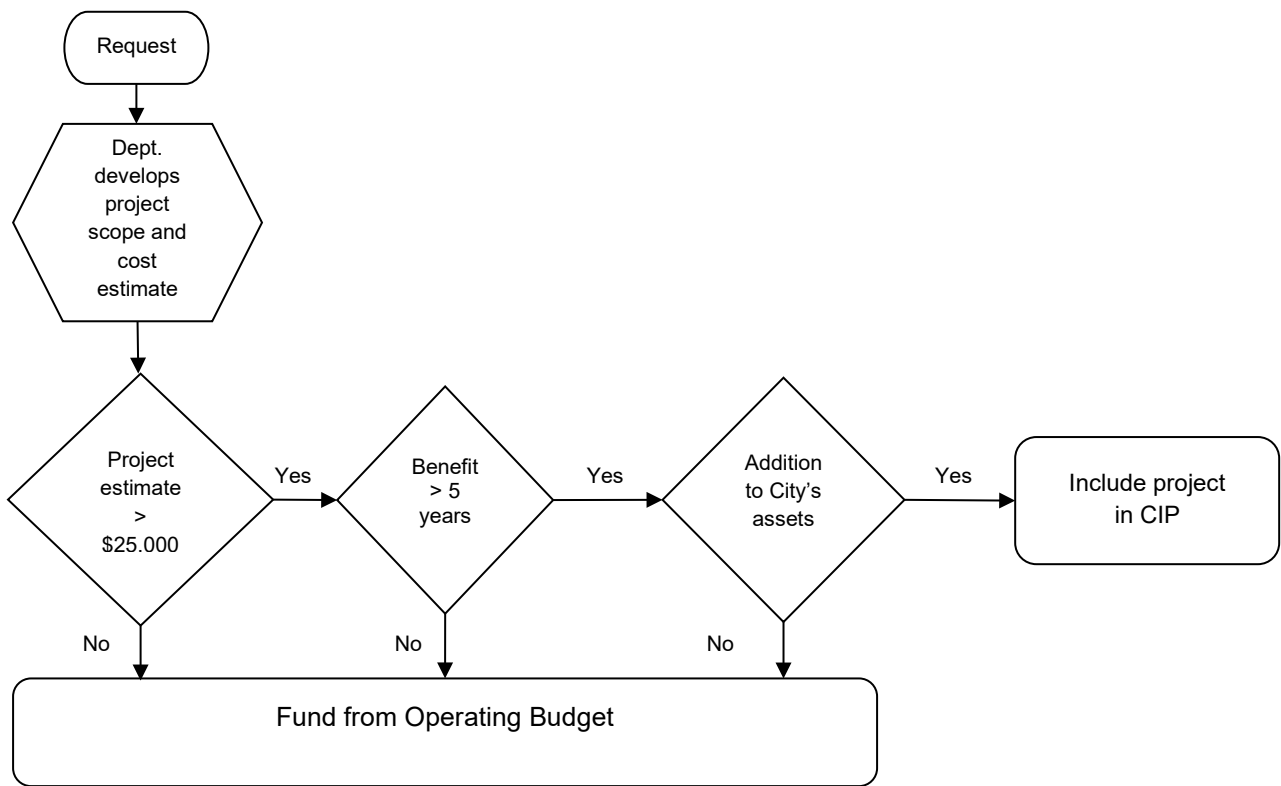
F. Scheduling of Projects

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.

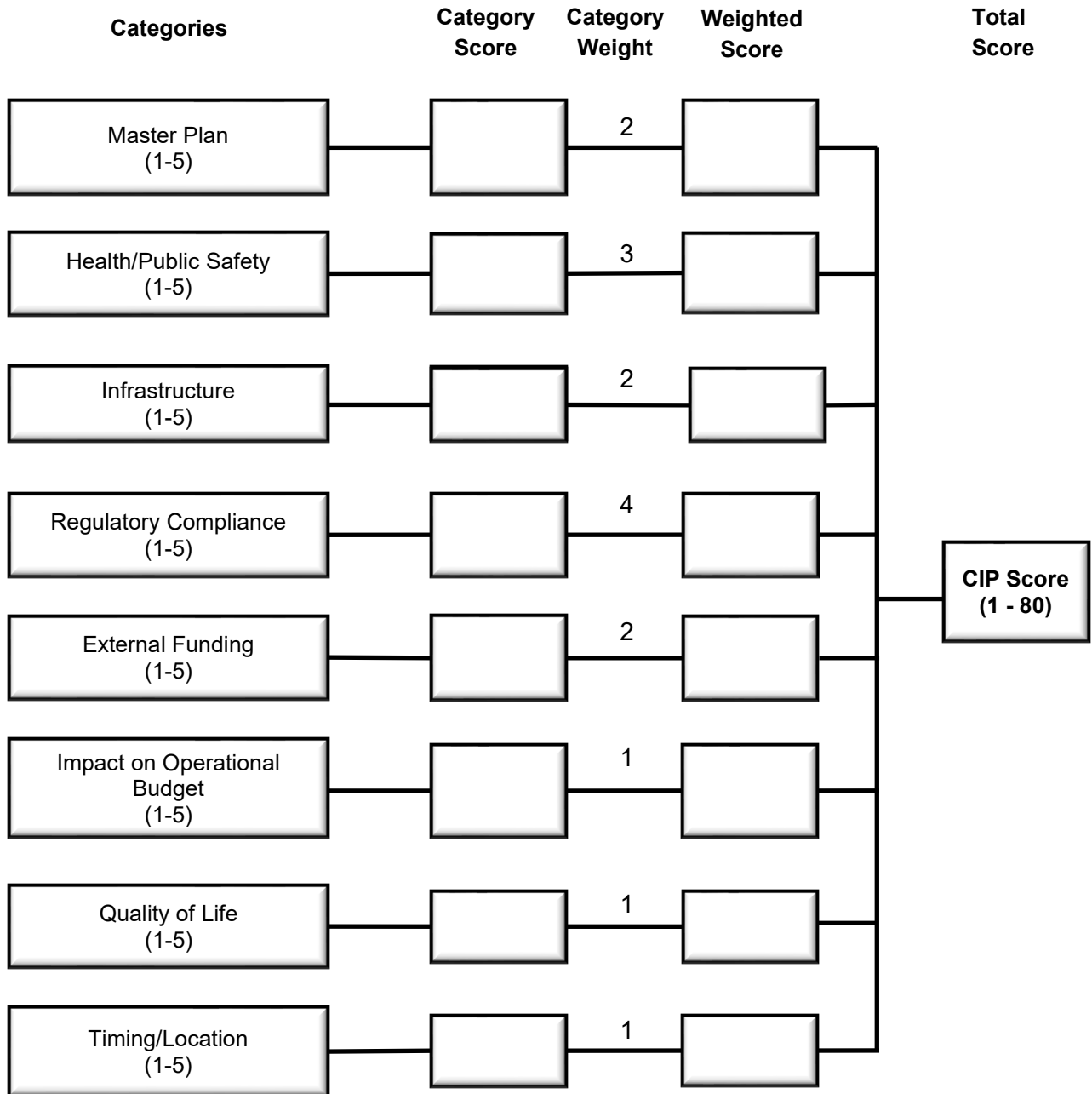
G. Production of CIP Plan

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



Ranking System



Ranking System 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 Capital Projects

Project Name	Status/ Score	Prior Years	Fiscal Year Project Costs					Total
			2023	2024	2025	2026	2027	
Bike & Pedestrian Master Plan	Active	\$0	\$60,000	\$29,700	\$0	\$0	\$0	\$89,700
Parks & Recreation Master Plan	Active	-	112,000	-	-	-	-	\$112,000
Shaw Park Service Road Repairs	Active	-	230,000	-	-	-	-	\$230,000
* Central Business Dist. Resurfacing Phase 1	Active	189,673	1,363,459	-	-	-	-	\$1,553,132
Central Business Dist. Resurfacing Phase 2	Active	140,000	50,000	1,144,080	-	-	-	\$1,334,080
Sidewalks & Curbs (CDBG)	Active	-	45,000	22,500	22,500	22,500	22,500	\$135,000
* Sidewalks, Curbs & Accessibility Improvements	Active	-	100,000	100,000	100,000	100,000	100,000	\$500,000
Maryland Avenue Park Development	Active	-	477,750	-	-	-	-	\$477,750
Microsurfacing of Clayton Gardens, Clayshire, Parkside, Polo & Carondelet	54	-	564,411	-	-	-	-	\$564,411
Mircosurfacing Moorlands, Hillcrest, Wydown Forest	54	-	-	-	-	-	575,017	\$575,017
Shaw Park Lighting System Upgrades	54	-	-	420,000	420,000	-	-	\$840,000
Oak Knoll Comfort Station Enhancements	53	-	45,000	-	-	-	-	\$45,000
North Shelter Enhancements	51	-	45,000	-	-	-	-	\$45,000
South Shelter Enhancements	51	-	65,000	-	-	-	-	\$65,000
Municipal Garage Renovation Design	53	-	450,000	-	-	-	-	\$450,000
* Street Lighting Replacement - Hi-Pointe/DeMun & DeMun Ave	49	-	80,408	844,284	-	-	-	\$924,692
* Street Lighting Replacement - Wydown Forest	49	-	91,895	964,896	-	-	-	\$1,056,791
Shaw Park Tennis Center Lighting	48	-	-	200,000	-	-	-	\$200,000
Roof Replacement at #1 Oak Knoll Building	42	-	-	500,000	-	-	-	\$500,000
Garage Security at 10 S. Brentwood	31	-	77,000	-	-	-	-	\$77,000
City Hall Council Chamber Security	31	-	-	-	-	496,000	-	496,000
Fire Department Office Reconfiguration	27	-	-	-	-	61,000	-	\$61,000
Asphalt Overlay of Hunter, S. Gay, Shaw Park Dr., and Lower Shaw Park Lot	66	-	-	-	-	-	722,653	\$722,653
Microsurfacing of Davis Place	66	-	-	-	-	-	307,501	\$307,501
Oak Knoll Pavilion North End	35	-	110,000	-	-	-	-	\$110,000
Shaw Park Sports Complex Renovations	30	-	-	-	-	-	50,000	\$50,000
Pavement Rejuvenator at Various Locations	23	-	-	-	-	-	117,554	\$117,554
* Subdivision Monuments	35	-	125,708	-	-	-	-	\$125,708
Total		\$329,673	\$4,092,631	\$4,225,460	\$542,500	\$679,500	\$1,895,225	\$11,764,989

Note: This list of capital projects includes new projects budgeted in FY 2023 through FY 2027. It does not include projects that were near completion in FY 2022 and may have remaining expenditures in FY 2023 and beyond.

* Project expenditures included in the Bond Construction Funds.

Bike & Pedestrian Master Plan

Budget: \$89,700
Department: Public Works
Location: City of Clayton (various)



Description

This project is a master plan update to the 2009 Bikeable Walkable Communities Plan. The goal is to update the current master plan to identify proposed improvements/routes and connections to create a network within the City, as well as consider regional plans and identify connections to trailheads and at the City boundaries.

Funding	2023	2024	2025	2026	2027	Total
City Funding	\$60,000	\$29,700	\$-	\$-	\$-	\$89,700

Justification

This plan will be a valuable reference for future projects. This plan could identify the type and location of the bike/pedestrian facilities as a network at the City level, rather than evaluating them individually on projects.

Financial Implications

Establishment of a plan can help better identify projects and improve chances for approval of grant requests. It also has the potential to save time and money during the development of roadway projects.

Parks & Recreation Master Plan

Budget: \$112,000
Department: Parks & Recreation
Location: City of Clayton



Description

This project will result in a new Parks & Recreation Master Plan for the City. It will include an evaluation of park land, recreation facilities, programming, and events. The City will hire a Consultant who will complete surveys as well as conduct public outreach. This process is anticipated to take ten to twelve months to complete.

Funding	2023	2024	2025	2026	2027	Total
City Funding	\$112,000	\$-	\$-	\$-	\$-	\$112,000

Justification

The last Parks & Recreation Master Plan was completed in 2007. While the City has done updates to several components of that plan, it is time to conduct a new study to ensure that the Department is continuing to serve the needs of the community. Over the course of the past fourteen years the City has completed much of the work contained within the 2007 plan and this study will help lay the foundation for the Department’s focus over the next ten to fifteen years.

Financial Implications

Completion of this project will result in the City being able to secure grants to help fund priority projects and programs for the community. The St. Louis County Municipal Park Grant Commission requires a current Master Plan for consideration of grant applications and, as a primary funding source for capital needs for the parks, this will help offset the City’s investment. This will also serve as a useful fundraising tool for the Clayton Community Foundation.

Shaw Park Service Road Repairs

Budget: \$230,000
Department: Parks & Recreation
Location: Shaw Park

Description

This project includes the repair and resurfacing of the lower service road in Shaw Park. This road serves as both a portion of the park trail system and an access road for vehicles making deliveries to the pool, rink, and other sites in the park. As such, it has not held up well to the traffic associated with construction at these facilities. This project will include rebuilding of the road up where the Moneta Garden and Chapman Pavilion meet.



Funding	2023	2024	2025	2026	2027	Total
City Funding	\$230,000	\$-	\$-	\$-	\$-	\$230,000

Justification

This portion of the trail was not rebuilt when the additional trail was laid in 2012. Since the road had been built in 2003, in 2012 it was thought to be in good condition and was simply resurfaced. This project will address existing potholes and crumbling areas that need to be rebuilt as the result of ongoing wear and usage.

Financial Implications

These repairs will not have a significant impact financially, although there will be a slight reduction in repair costs for the existing path.

Central Business District Street Resurfacing Phase 1 and 2

Budget: \$2,872,539
Department: Public Works
Location: Central Business District



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 project will be phased over multiple years with Meramec and Bonhomme planned for 2022 (Phase 1). Central, Carondelet, Bemiston and portions of Brentwood is planned for 2024 (Phase 2). Design began in 2020. Phase 1 of this project has received TIP/STP grant funding through the East West Gateway Council of Governments. Phase 2 of this project was approved by EW Gateway for funding and the City is expected to execute the funding agreement prior to approval of the FY2023 budget.

Funding	Prior Years	2023	2024	2025	Total
Federal Grants	\$-	\$965,535	\$800,000	\$-	\$1,765,535
2014 G.O. Bonds	\$175,000	\$397,924	\$-	\$-	\$572,924
City Funding	\$140,000	\$50,000	\$344,080	\$-	\$534,080
Total	\$315,000	\$1,413,459	\$1,144,080	\$-	\$2,872,539

Justification

This project will improve the pavement condition of the entire Central Business District, which is a performance measurement attribute. It will also address ADA issues in a heavily utilized pedestrian area. This project is part of the Pavement Management Program.

Financial Implications

This project is in two phases and the City has already received a grant for partial funding of the first phase and is anticipating partial grant funding for the second phase. Resurfacing of these streets will reduce annual maintenance costs as those costs should be minimal in the first few years following construction.

Sidewalks, Curbs & Accessibility Improvements

Budget: \$535,000
Department: Public Works
Location: Public Right-of-Way
 City-wide



Description

This is a multi-year plan spanning over 30 years to address barriers identified in the City’s 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. This project also addresses issues reported by residents or detected during city inspections throughout the year.

Funding	2023	2024	2025	2026	2027	Total
Federal Grants	\$45,000	\$22,500	\$22,500	\$22,500	\$22,500	\$135,000
2014 G.O. Bonds	\$100,000	\$-	\$-	\$-	\$-	\$100,000
City Funding	\$-	\$100,00	\$100,000	\$100,000	\$-	\$300,000
Total	\$145,000	\$122,500	\$122,500	\$122,500	\$22,500	\$535,000

Justification

This program will provide a more accessible City for handicapped individuals. By implementing a schedule for the transition plan, the City assured future qualification for federal funds is secure. Federal regulations required 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.

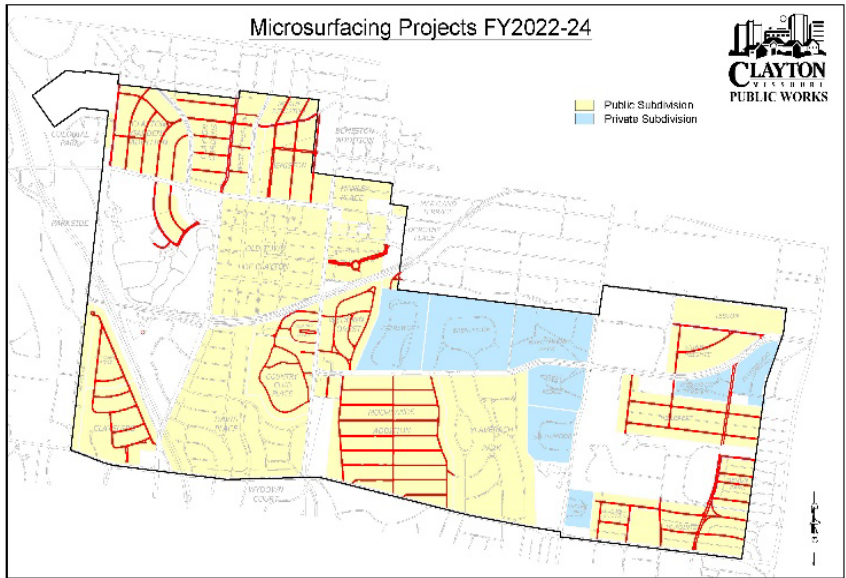


Microsurfacing Projects

Budget: \$1,466,929
Department: Public Works
Locations: Various Subdivisions

Description

This project consists of the application of microsurfacing pavement to residential streets. Select curb and sidewalk work may be included as needed. No curb ramp reconstruction is anticipated with these projects as the ramps were previously upgraded to standards.



Projects	Budget	Fiscal Year
Clayton Gardens, Clayshire, Parkside, Polo and Carondelet	\$564,411	2023
Moorlands, Hillcrest, and Wydown Forest	\$575,017	2027
Davis Place	\$307,501	2027

Funding	2023	2024	2025	2026	2027	Total
City Funding	\$564,411	\$-	\$-	\$-	\$882,518	\$1,466,929

Justification

These projects will improve the pavement condition of these areas, which is a performance measurement attribute. These projects are a part of the City's Pavement Management Program and serves to extend the life of pavements and minimize costly repairs and/or reconstruction in the future.

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.

Shaw Park & Tennis Center Lighting System Upgrades

Budget: \$1,040,000
Department: Parks & Recreation
Location: Shaw Park,
 Tennis Center



Description

This project includes the replacement of old serpentine lighting with LED lights and new poles within Shaw Park. The Shaw Park Tennis Center project includes the replacement of poles, lights, and associated electrical components.

Projects	Budget	Fiscal Year
Shaw Park	\$840,000	2024-2025
Shaw Park Tennis Center	\$200,000	2024

Funding	2023	2024	2025	2026	2027	Total
State & Local Grants	\$-	\$420,000	\$-	\$-	\$-	\$420,000
City Funding	\$-	\$200,000	\$420,000	\$-	\$-	\$620,000
Total	\$-	\$620,000	\$420,000	\$-	\$-	\$1,040,000

Justification

The lighting in Shaw Park is aged and outdated; replacement lighting will be much more energy efficient and provide better lighting for all park activities. The City made improvements to the Tennis Center in 2013, however, this previous project did not include replacement of the lighting system. The height of the current lighting system is dim and would be replaced with more energy-efficient lights.

Financial Implications

The new lighting system will be long lasting, and once the project is complete, the City should see a reduction in energy costs.

Park Shelter Comfort Station Improvements

Budget: \$155,000
Department: Parks & Recreation
Locations: Shaw Park
 Oak Knoll Park

Description

This project consists of the replacement of fixtures, partitions, and associated plumbing to park comfort stations; updates to energy efficient LED lighting fixtures; replacement of roof, soffit, fascia, and gutters; and repainting exterior wood surfaces. Electronic access system for door locks will also be installed. The Shaw Park South Shelter project also includes resurfacing of a concrete slab that has settled and become uneven.



Projects	Budget	Fiscal Year
Shaw Park North Shelter	\$45,000	2023
Shaw Park South Shelter	\$65,000	2023
Oak Knoll Park Comfort Station	\$45,000	2023

Funding	2023	2024	2025	2026	2027	Total
City Funding	\$155,000	\$-	\$-	\$-	\$-	\$155,000

Justification

These shelters are over 60 years old, and the components contained within are nearly as old. This project would help to improve the overall aesthetics of the facilities while providing more energy efficient fixtures. An electronic access system for the door locks will allow staff to open the comfort stations on unseasonably warm days during the winter months. Additionally, in the South Shelter, the existing concrete slab requires resurfacing to address several large cracks.

Financial Implications

Once this project is complete, the City should see a reduction in energy costs.

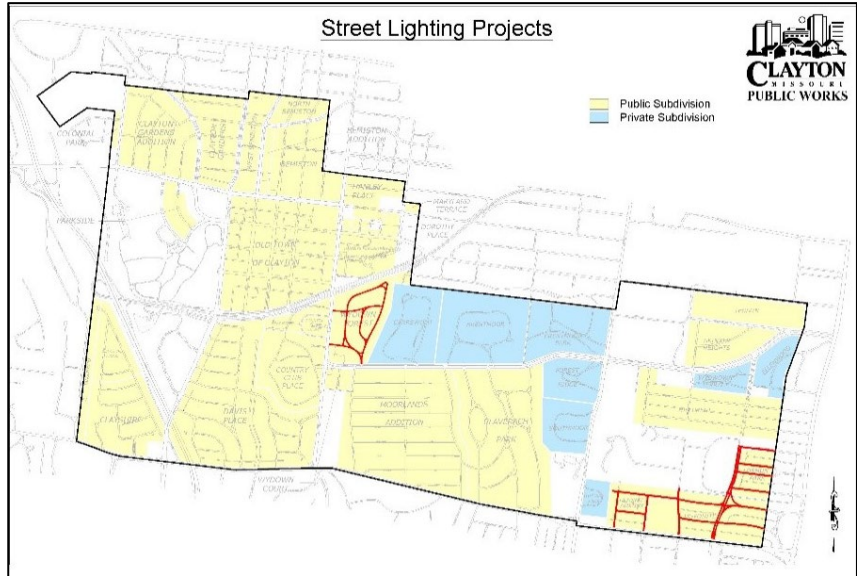


Street Lighting Replacement Projects

Budget: \$1,981,483
Department: Public Works
Locations: Hi-Pointe, DeMun, Wydown Forest

Description

This project consists of replacing existing, outdated, and inadequate lighting, direct burial of cable and power equipment in Wydown Forest and Hi-Pointe/DeMun. These areas were identified as priorities in the City’s 2018 Lighting Standards study, and they have a high rate of maintenance issues and breaks which have led to extended outages and costly repairs.



Projects	Budget	Fiscal Year
Hi-Pointe/DeMun and DeMun Ave Replacement	\$924,692	2023-2024
Wydown Forest Replacement	\$1,056,791	2023-2024

Funding	2023	2024	2025	2026	2027	Total
2014 G.O. Bonds	\$172,303	\$1,809,180	\$-	\$-	\$-	\$1,981,483

Justification

All equipment, streetlight poles, luminaries, cable, conduit, and load centers may need to be replaced in their entirety to bring the Hi-Pointe, DeMun, and Wydown Forest street lighting illumination into compliance with the Illuminating Engineering Society of North America (IESNA) roadway lighting minimum standards,

Financial Implications

This project will reduce annual maintenance and outages. Additionally, the installation of conduit will make future repairs less costly and time consuming, minimizing the need cut open an area or directionally bore new lines. New electrical line will be pulled through the conduit installed as part of this project. This project will also replace any old lights with modern and energy efficient LED fixtures.

Roof Replacement of #1 Oak Knoll Building

Budget: \$500,000
Department: Parks & Recreation
Location: Oak Knoll Park

Description

This project includes the replacement of the roof and associated material with a new slate roof.



Funding	2023	2024	2025	2026	2027	Total
City Funding	\$-	\$500,000	\$-	\$-	\$-	\$500,000

Justification

This roof on this building is over 100 years old and needs full replacement due to leaks and deterioration. Repairs would be only slightly less than full replacement and would not provide assurance that those repairs will hold up for as long a duration. Cheaper solutions have been considered, but the City has continued to prioritize maintaining the design intent of the properties in Oak Knoll Park.

Financial Implications

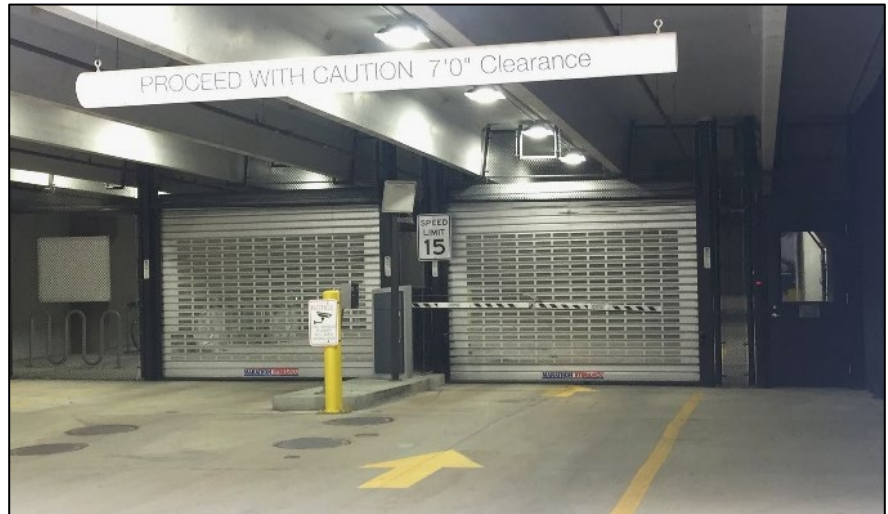
The replacement of the roof will result in reduction of the costs associated with future mitigation and repair.

Garage Security at 10 S. Brentwood Blvd.

Budget: \$77,000
Department: Public Works
Location: 10 S. Brentwood

Description

This project involves installing high speed grills at four ingress/egress points on the first and second levels and a steel door on the third level access to the stair tower. All access points will be a part of the City's automated access system.



Funding	2023	2024	2025	2026	2027	Total
City Funding	\$77,000	\$-	\$-	\$-	\$-	\$77,000

Justification

The installation of the gates will complete the security around the perimeter of the parking structure, ensuring the security of City staff and City assets, including Police vehicles.

Financial Implications

In addition to the initial cost installation, there will be ongoing costs of operation including electric usage, repairs, and annual preventative maintenance.

City Hall Council Chamber Security

Budget: \$496,000
Department: Public Works
Location: 10 N. Bemiston

Description

This project consists of improving security aspects of the council chambers.



Funding	2023	2024	2025	2026	2027	Total
City Funding	\$-	\$-	\$-	\$496,000	\$-	\$496,000

Justification

This project will provide security enhancements to the council chambers. Space could also serve as a secure room as part of the improved security of hardening of the dais.

Financial Implications

Maintenance and operation costs will not increase related to this project.

Fire Department Office Reconfiguration

Budget: \$61,000
Department: Public Works
Location: 10 N. Bemiston



Description

This project will reconfigure the actual office space by moving ingress/egress and installing doors that segregates the office space from the department entry way. The work eliminates a walking path through the center of a workspace and increases the functionality of the office area.

Funding	2023	2024	2025	2026	2027	Total
City Funding	\$-	\$-	\$-	\$61,000	\$-	\$61,000

Justification

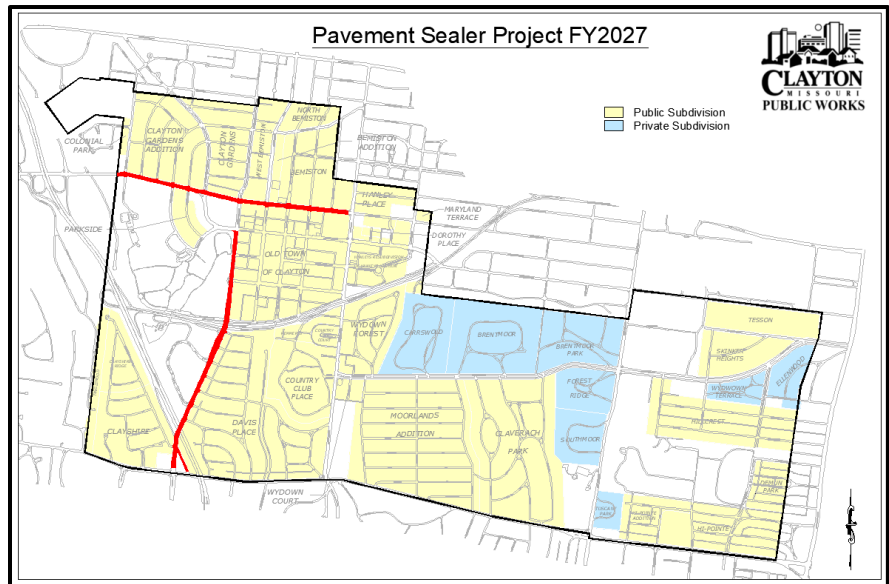
The entrance to the Fire Department Administrative area comes directly into the support staff work area. The staff member conducting business is restricted and prohibited from privacy due to typical travel pathways of occupants passing through the 140 square foot office space. The fire department staff member typically converses on the phone with customers dealing with sensitive topics. The layout does not allow privacy of desktop screens or phone conversations.

Financial Implications

Maintenance and operation costs will not increase related to this project.

Pavement Rejuvenator Projects

Budget: \$117,554
Department: Public Works
Locations: Various



Description

This project is expected to extend the life of the City asphalt pavements and save costs over the life of the pavement. This pavement rejuvenator project would install the second application on Brentwood Blvd. and Maryland Ave. Installation along Brentwood Blvd would be from Forsyth to Clayton, and along Maryland Ave from Gay Ave to Hanley Road.

Evaluation of the pavement indicate this product is performing well and continued applications at the beginning of a pavement’s life are expected to extend the overall life of the pavement and delay required Microsurfacing treatments.

Funding	2023	2024	2025	2026	2027	Total
City Funding	\$-	\$-	\$-	\$-	\$117,554	\$117,554

Justification

The cost of the sealer is roughly one-fourth the cost of a microsurfacing and is expected to lengthen the overall life of the pavement by approximately 5 or more years over the life of the pavement.

Financial Implications

Sealing of these streets is projected to extend the time between each future repavings by at least 2 to 3 years, and perhaps longer, thereby reducing the annualized cost of maintenance to these roadways and disruption to residents.

Maryland Avenue Park Development

Budget: \$588,900
Department: Parks & Recreation
Location: Maryland Ave

Description

This project will transform the property from a vacant lot to a pocket park serving Downtown Clayton. This will become Clayton's twelfth public park and will create a space where visitors



can relax under the shade of a canopy of trees, enjoy a stop along the City's new bike path and appreciate the beauty of the fountain and green wall.

Funding	2023	2024	2025	2026	Total
Other Grants & Donations	\$588,900	\$-	\$-	\$-	\$588,900
Total	\$588,900	\$-	\$-	\$-	\$588,900

Justification

In 2015, the City completed a Park Land Needs Assessment to identify gaps in the community's park and open space needs. This study concluded that, due to an increase in the future residential population projected for Downtown Clayton, a pocket park or urban plaza should be considered if land became available. This park is intended to address that need.

Financial Implications

Due to the park being small, it will not have a significant impact on the parks budget. There will be expenses related to landscaping and utilities. Based upon the department's current cost of maintenance per acre, it is projected to be less than \$6,000 per year.

Capital Improvements Plan Impact of Capital Investments on Operating Budget Fiscal Years 2023 - 2027

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 & Cost Category	2022	2023	2024	2025	2026
Police Dept. Training Room	Contractual, Commodities	\$600	\$1,200	\$1,236	\$1,273	\$1,311
Bike & Pedestrian Master Plan	No Impact	-	-	-	-	-
Parks & Recreation Master Plan	Commodities	2,500	1,000	-	-	-
Shaw Park Service Road Repairs	Commodities	2,000	-	-	-	-
Street Lighting Extension - Linden Ave	Contractual, Commodities	200	200	200	200	200
Central Business Dist. Resurfacing	Contractual, Commodities	-	100	200	13,135	600
Planning Dept. Lobby Renovation & Security	No Impact	-	-	-	-	-
Sidewalks, Curbs, & Accessibility Improvements	Commodities	200	200	200	200	200
Maryland Avenue Park Building Demolition and Development	Personnel, Contractual, Commodities	4,500	8,500	8,800	9,100	9,400
Anderson Park Entry Enhancements	Revenue, Personnel, Contractual, Commodities	17,000	3,100	3,300	3,500	3,700
Microsurfacing of Clayton Gardens, Clayshire, Parkside, Polo & Carondelet	Contractual, Commodities	-	-	200	400	700
Microsurfacing of Old Town, Skinker Heights, Hi-Pointe, DeMun, and Northmoor Park	Contractual, Commodities	-	200	400	700	1,000
Mircosurfacing Moorlands, Hillcrest, Wydown Forest	Contractual, Commodities	-	-	-	-	200
Shaw Park & Tennis Center Lighting System Upgrades	No Impact	-	-	-	-	-
Park Shelter Comfort Station Improvements	No Impact	-	-	-	-	-
Demolition of Ice Rink Building & Relocation of Park Electrical Service	Contractual	-	10,000	10,000	10,000	10,000
Street Lighting Replacement - Hi-Pointe/DeMun & DeMun Ave	Contractual, Commodities	-	-	-	300	600
Street Lighting Replacement - Wydown Forest	Contractual, Commodities	-	-	-	300	600
Roof Replacement at #1 Oak Knoll Building	No Impact	-	-	-	-	-
Oak Knoll Pond Improvements	Contractual, Commodities	-	5,000	5,200	5,500	5,700
Garage Security at 10 S. Brentwood	Contractual	-	-	1,500	1,545	1,591
City Hall Council Chamber Security	No Impact	-	-	-	-	-
Fire Department Office Reconfiguration	No Impact	-	-	-	-	-
Pavement Sealing of Moorlands, Hillcrest, Wydown Forest	Contractual, Commodities	-	400	800	1,200	1,600
Pavement Sealing of Brentwood Blvd and Maryland Ave	Contractual	-	300	600	900	1,200
Air Handler Improvements at 10 N. Bemiston	Contractual, Commodities	8,750	9,013	9,283	9,561	9,848
Net Operating Budget - Expenditures (Revenues)		\$35,750	\$39,213	\$41,919	\$57,814	\$48,451

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2014 General Obligation Bond Projects Construction Fund

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

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

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

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



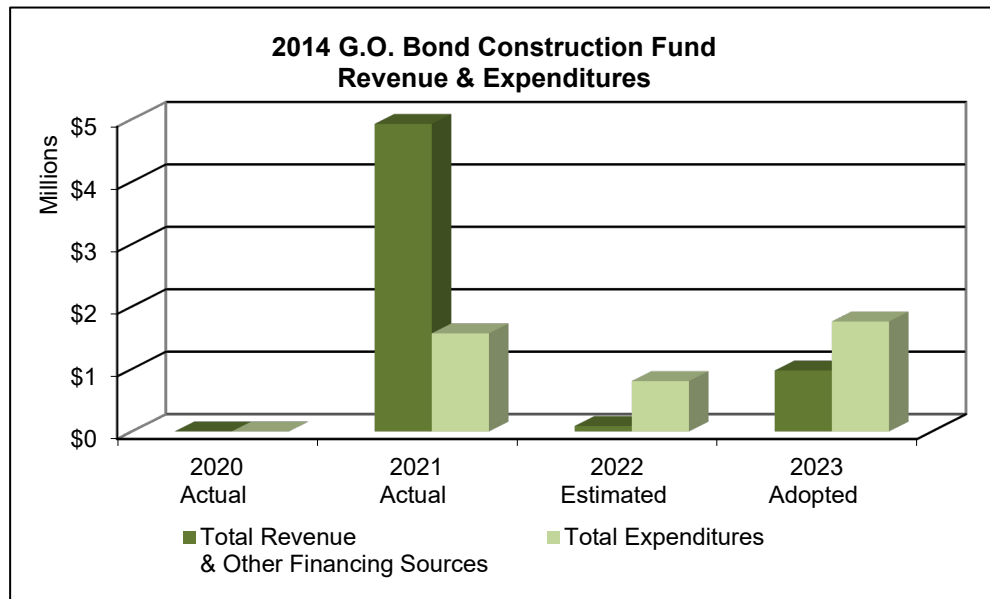
2014 General Obligation Bond Construction

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 61	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$0	\$0	\$3,355,140	\$2,635,199
Revenue	0	773,059	12,276	976,790
Other Financing Sources	0	4,153,370	75,000	0
Total Revenue & Other Financing Sources	0	4,926,429	87,276	976,790
Total Expenditures	0	1,571,289	807,217	1,761,470
Surplus (Deficit)	0	3,355,140	(719,941)	(784,680)
Ending Fund Balance	\$0	\$3,355,140	\$2,635,199	\$1,850,519
% Fund Balance to Expenditures	0%	0%	0%	105%

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





2014 G.O. Bond Construction - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Grants & Donations								
Federal Grants	\$0	\$739,847	\$965,535	\$1,174,398	\$0	\$965,535	0%	100%
Total Grants & Donations	0	739,847	965,535	1,174,398	0	965,535	0%	100%
Interest Income								
Interest on Investments	0	33,212	4,329	4,329	12,276	11,255	160%	-8%
Total Interest Income	0	33,212	4,329	4,329	12,276	11,255	160%	-8%
Total Revenue	0	773,059	969,864	1,178,727	12,276	976,790	1%	7857%
Other Financing Sources								
Transfers-In	0	4,153,370	0	75,000	75,000	0	0%	-100%
Total Other Financing Sources	0	4,153,370	0	75,000	75,000	0	0%	-100%
Total Revenue & Other Financing Sources	\$0	\$4,926,429	\$969,864	\$1,253,727	\$87,276	\$976,790	1%	1019%

2014 G.O. Bond Construction - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Public Works								
Professional Services General	\$0	\$0	\$0	\$300,000	\$0	\$0	0%	0%
Curb and Sidewalks	0	137,366	100,000	100,000	100,000	100,000	0%	0%
Streetscapes	0	0	52,451	60,843	360,843	298,011	468%	-17%
Alleys	0	109,395	0	0	0	0	0%	0%
Resurfacing	0	1,324,528	1,300,438	1,683,102	346,374	1,363,459	5%	294%
Total Public Works	0	1,571,289	1,452,889	2,143,945	807,217	1,761,470	21%	118%
Total Expenditures	\$0	\$1,571,289	\$1,452,889	\$2,143,945	\$807,217	\$1,761,470	21%	118%



The Center of Clayton Renovation Project Construction Fund

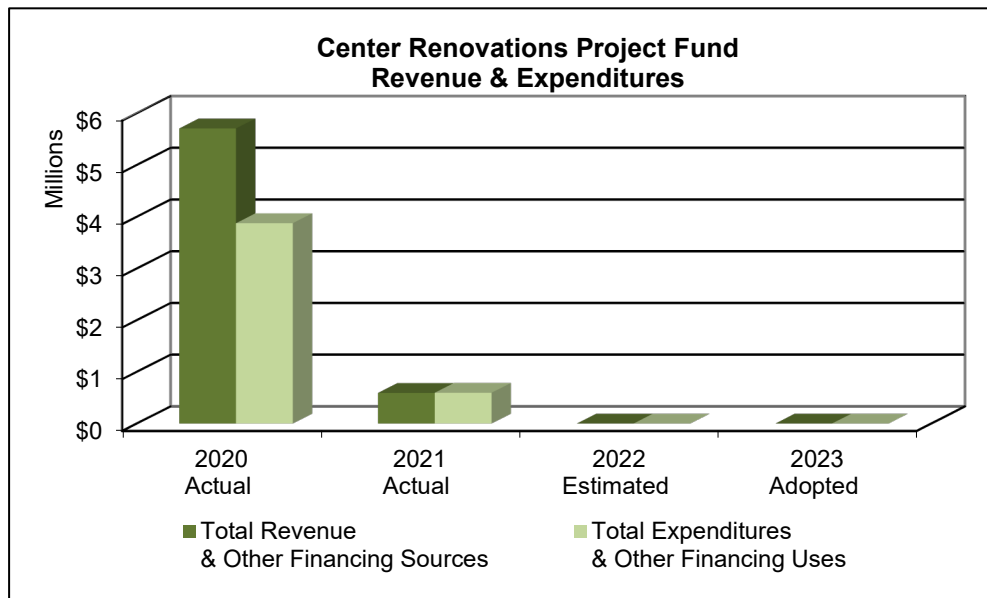
This fund is used to track the Center of Clayton Renovation Project which is funded by \$4,830,000 in bonds issued in 2019. The Center of Clayton underwent a 6,000 square foot expansion of the fitness center and administrative suite and improvements to key mechanical systems. The renovation included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



Center Renovations Project Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 62	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	(\$1,827,237)	\$3,532	\$0	\$0
Revenue	300,224	205,940	0	0
Other Financing Sources	5,406,618	386,354	0	0
Total Revenue & Other Financing Sources	5,706,841	592,294	0	0
Expenditures	3,817,105	595,825	0	0
Other Financing Uses	58,968	0	0	0
Total Expenditures & Other Financing Uses	3,876,073	595,825	0	0
Surplus (Deficit)	1,830,769	(3,532)	0	0
Ending Fund Balance	\$3,532	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	0%	0%	0%

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





Center Renovations Project Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Grants & Donations								
Donations	\$265,080	\$205,931	\$0	\$0	\$0	\$0	0%	0%
Total Grants & Donations	265,080	205,931	0	0	0	0	0%	0%
Interest Income								
Interest on Investments	35,144	9	0	0	0	0	0%	0%
Total Interest Income	35,144	9	0	0	0	0	0%	0%
Total Revenue	300,224	205,940	0	0	0	0	0%	0%
Other Financing Sources								
Bond Proceeds	5,361,618	0	0	0	0	0	0%	0%
Transfers-In	45,000	386,354	0	0	0	0	0%	0%
Total Other Financing Sources	5,406,618	386,354	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$5,706,841	\$592,294	\$0	\$0	\$0	\$0	0%	0%

Center Renovations Project Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Parks & Recreation								
Contribution to CRSWC	\$3,236,207	\$182,809	\$0	\$0	\$0	\$0	0%	0%
Park Improvements Shaw Park	580,898	413,017	0	0	0	0	0%	0%
Total Parks & Recreation	3,817,105	595,825	0	0	0	0	0%	0%
Total Expenditures	3,817,105	595,825	0	0	0	0	0%	0%
Other Financing Uses								
Bond Issuance Costs	58,968	0	0	0	0	0	0%	0%
Total Other Financing Uses	58,968	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$3,876,073	\$595,825	\$0	\$0	\$0	\$0	0%	0%



Ice Rink Project Construction Fund

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

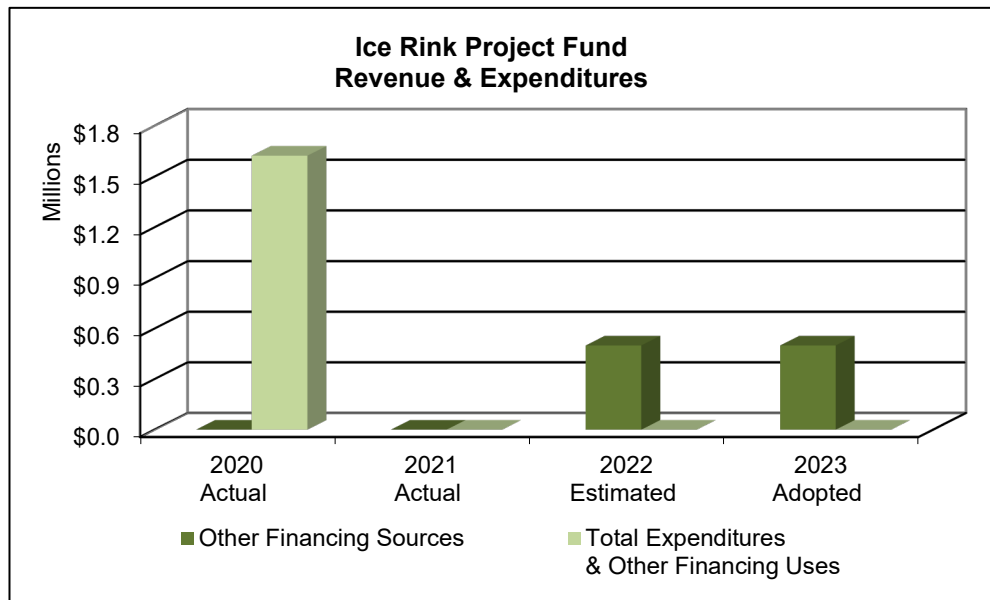
The project has been postponed to allow time for economic activity to stabilize after impacts of the pandemic, and to evaluate this and other desired capital projects against available funding and repayment sources. Currently the fund reflects a negative fund balance, which will be eliminated over the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



Ice Rink Project Fund Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 63	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	(\$190,778)	(\$1,814,543)	(\$1,814,543)	(\$1,314,543)
Other Financing Sources	0	0	500,000	500,000
Expenditures	731,557	0	0	0
Other Financing Uses	892,208	0	0	0
Total Expenditures & Other Financing Uses	1,623,765	0	0	0
Surplus (Deficit)	(1,623,765)	0	500,000	500,000
Ending Fund Balance	(\$1,814,543)	(\$1,814,543)	(\$1,314,543)	(\$814,543)
% Fund Balance to Expenditures	-248%	0%	0%	0%

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





Ice Rink Project Fund - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Other Financing Sources								
Transfers-In	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	0%	0%
Total Other Financing Sources	0	0	500,000	500,000	500,000	500,000	0%	0%
Total Revenue & Other Financing Sources	\$0	\$0	\$500,000	\$500,000	\$500,000	\$500,000	0%	0%

Ice Rink Project Fund - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Parks & Recreation Projects								
Park Improvements Shaw Park	\$731,557	\$0	\$0	\$0	\$0	\$0	0%	0%
Projects	731,557	0	0	0	0	0	0%	0%
Total Expenditures	731,557	0	0	0	0	0	0%	0%
Other Financing Uses								
Transfers Out to Capital Improvement Fund	892,208	0	0	0	0	0	0%	0%
Total Other Financing Uses	892,208	0	0	0	0	0	0%	0%
Total Expenditures & Other Financing Uses	\$1,623,765	\$0	\$0	\$0	\$0	\$0	0%	0%

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Debt Service Funds

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

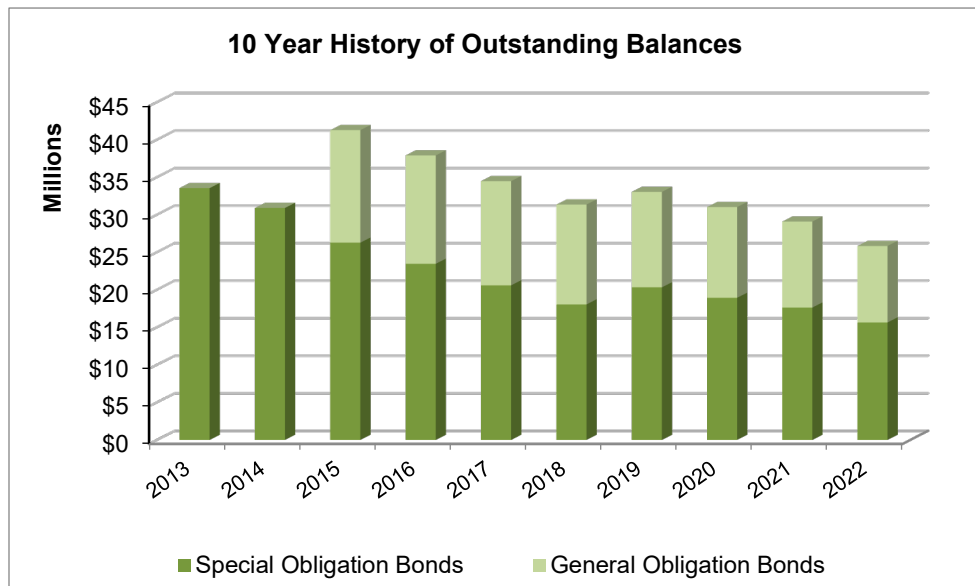
General Obligation Bonds

General Obligation Bonds are backed by the full faith and credit of the City. These bonds are payable from ad valorem property taxes. The City's outstanding General Obligation debt as of September 30, 2022 is \$10,180,000.

Special Obligation Bonds

Special Obligation Bonds principal and interest are payable solely from annual appropriations of funds by the City for such purpose. These obligations are not considered debt under state law and are subject to annual appropriations by the Board of Aldermen. The City's outstanding Special Obligation debt as of September 30, 2022 is \$15,640,000.

Outstanding Bond Issues by Issuance Date	Total Outstanding	Payoff Fiscal Year
2019 Special Obligation Refund. & Improv. Bonds \$12,430,000 issued in October 2019	\$10,630,000	2032
2021 Special Obligation Refunding Bonds \$5,010,000 issued in October 2021	\$5,010,000	2032
2022 General Obligation Refunding Bonds \$10,180,000 issued in January 2022	\$10,180,000	2034
Total Outstanding Bonds as of 9/30/2022	\$25,820,000	





Debt Service Debt Repayment by Funding Source

Debt Repayment by Funding Source from 2023 to 2034				
-----Funding Sources-----				
Fiscal Year	Total Debt	Property Tax *	Sales Tax **	Capital Improvement
2023	2,927,850	1,858,075	495,675	574,100
2024	2,958,100	1,877,750	493,050	587,300
2025	2,963,225	1,879,175	494,550	589,500
2026	2,973,425	1,892,350	490,175	590,900
2027	2,978,475	1,901,950	489,925	586,600
2028	2,999,500	1,922,050	490,850	586,600
2029	3,018,450	1,937,325	495,325	585,800
2030	3,039,300	1,958,650	496,450	584,200
2031	2,118,350	1,031,300	494,600	592,450
2032	2,132,500	1,046,750	494,900	590,850
Future Years 33-34	2,132,200	2,132,200	-	-
Grand Total	30,241,375	19,437,575	4,935,500	5,868,300

*Property tax revenue is recorded in two Debt Service Funds. 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. This property tax revenue is now recorded in the 2019 SO Refunding Bond Fund due to a bond refunding. 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.

**The Parks and Stormwater Sales Tax provides funding to repay a portion of the 2019 debt issuance related to the renovation of the Center of Clayton.



Debt Service Debt Repayment by Bond Issue

Debt Repayment by Bond Issue from 2023 to 2034 (Principal and Interest)					
Fiscal Year	2019 Special Obligation Refunding	2019 Special Obligation Improvement	2021 Special Obligation Refunding	2022 General Obligation Refunding	Totals
2023	933,475	495,675	574,100	924,600	2,927,850
2024	933,850	493,050	587,300	943,900	2,958,100
2025	932,475	494,550	589,500	946,700	2,963,225
2026	929,350	490,175	590,900	963,000	2,973,425
2027	929,350	489,925	586,600	972,600	2,978,475
2028	931,650	490,850	586,600	990,400	2,999,500
2029	936,025	495,325	585,800	1,001,300	3,018,450
2030	933,800	496,450	584,200	1,024,850	3,039,300
2031	-	494,600	592,450	1,031,300	2,118,350
2032	-	494,900	590,850	1,046,750	2,132,500
Future Years 33-34	-		-	2,132,200	2,132,200
Grand Total	7,459,975	4,935,500	5,868,300	11,977,600	30,241,375



2022 General Obligation Bond Issue Debt Service Fund Refunding

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

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

Areas resurfaced using bond proceeds from this debt issue include:

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

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

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

2022 General Obligation Bond Refunding Bond - \$10,180,000			
Interest Rate Range: 2.0% to 3.25%			
	Principal	Interest	Total Debt Service
2023	620,000	304,600	924,600
2024	665,000	278,900	943,900
2025	695,000	251,700	946,700
2026	740,000	223,000	963,000
2027	780,000	192,600	972,600
2028	830,000	160,400	990,400
2029	875,000	126,300	1,001,300
2030	930,000	94,850	1,024,850
2031	960,000	71,300	1,031,300
2032	995,000	51,750	1,046,750
2033	1,025,000	31,550	1,056,550
2034	1,065,000	10,650	1,075,650
Outstanding Principal Balance at 9/30/2022:			\$10,180,000



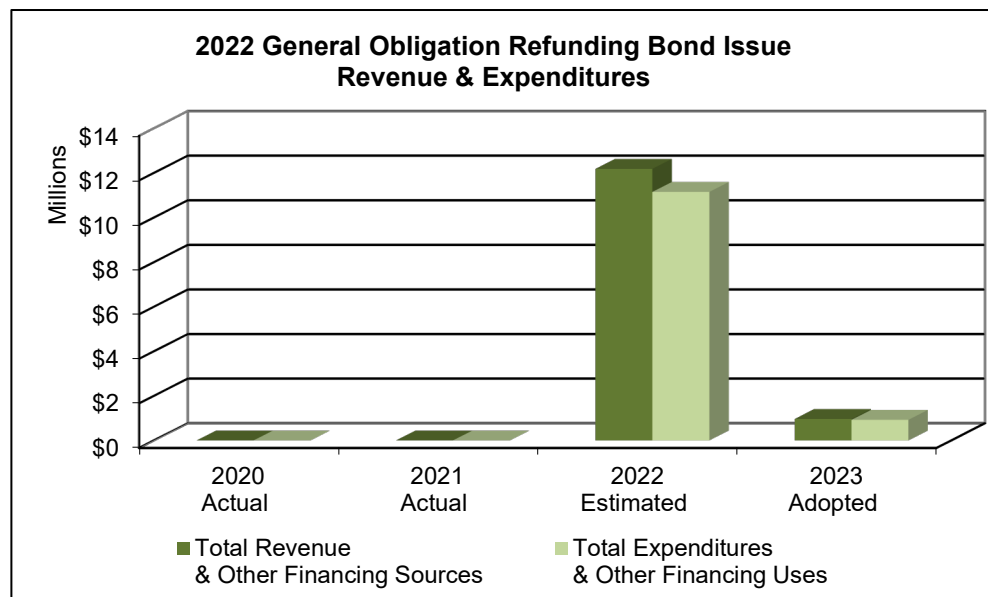
2022 General Obligation Refunding Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 37	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$0	\$0	\$0	\$1,030,677
Revenue	0	0	286,908	965,862
Other Financing Sources	0	0	11,897,461	0
Total Revenue & Other Financing Sources	0	0	12,184,369	965,862
Expenditures	0	0	181,492	926,600
Other Financing Uses	0	0	10,972,200	0
Total Expenditures & Other Financing Uses	0	0	11,153,692	926,600
Surplus (Deficit)	0	0	1,030,677	39,262
Ending Fund Balance	\$0	\$0	\$1,030,677	\$1,069,939
% Fund Balance to Expenditures	0%	0%	568%	115%

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





2022 General Obligation Refunding Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$0	\$0	\$0	\$672,814	\$279,368	\$886,220	100%	217%
Personal Property Tax	0	0	0	0	3,184	70,978	100%	2129%
Total Property Tax	0	0	0	672,814	282,552	957,198	100%	239%
Interest Income								
Interest on Investments	0	0	0	0	4,356	8,664	100%	99%
Total Interest Income	0	0	0	0	4,356	8,664	100%	99%
Total Revenue	0	0	0	672,814	286,908	965,862	100%	237%
Other Financing Sources								
Bond Proceeds	0	0	0	10,973,660	10,973,660	0	0%	-100%
Transfers-In	0	0	0	0	923,801	0	0%	-100%
Total Other Financing Sources	0	0	0	10,973,660	11,897,461	0	0%	-100%
Total Revenue & Other Financing Sources	\$0	\$0	\$0	\$11,646,474	\$12,184,369	\$965,862	100%	-92%

2022 General Obligation Refunding Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$0	\$0	\$2,000	\$4,500	\$2,000	100%	-56%
Total Contractual Services	0	0	0	2,000	4,500	2,000	100%	-56%
Debt Service								
Debt Service Principal	0	0	0	0	0	620,000	100%	100%
Debt Service Interest	0	0	0	176,992	176,992	304,600	100%	72%
Total Debt Service	0	0	0	176,992	176,992	924,600	100%	422%
Total Expenditures	0	0	0	178,992	181,492	926,600	100%	411%
Other Financing Uses								
Bond Issuance Costs	0	0	0	189,661	187,200	0	0%	-100%
Transfer to Trustee	0	0	0	10,785,000	10,785,000	0	0%	-100%
Total Other Financing Uses	0	0	0	10,974,661	10,972,200	0	0%	-100%
Total Expenditures & Other Financing Uses	\$0	\$0	\$0	\$11,153,653	\$11,153,692	\$926,600	100%	-92%



2021 Special Obligation Bond Issue Debt Service Fund Refunding

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

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

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

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

2021 Special Obligation Bond Refunding - \$5,010,000			
Interest Rate Range: 2.0% to 4.0%			
	Principal	Interest	Total Debt Service
2023	405,000	169,100	574,100
2024	435,000	152,300	587,300
2025	455,000	134,500	589,500
2026	475,000	115,900	590,900
2027	490,000	96,600	586,600
2028	510,000	76,600	586,600
2029	530,000	55,800	585,800
2030	550,000	34,200	584,200
2031	575,000	17,450	592,450
2032	585,000	5,850	590,850
Outstanding Principal Balance at 9/30/2022:			\$5,010,000



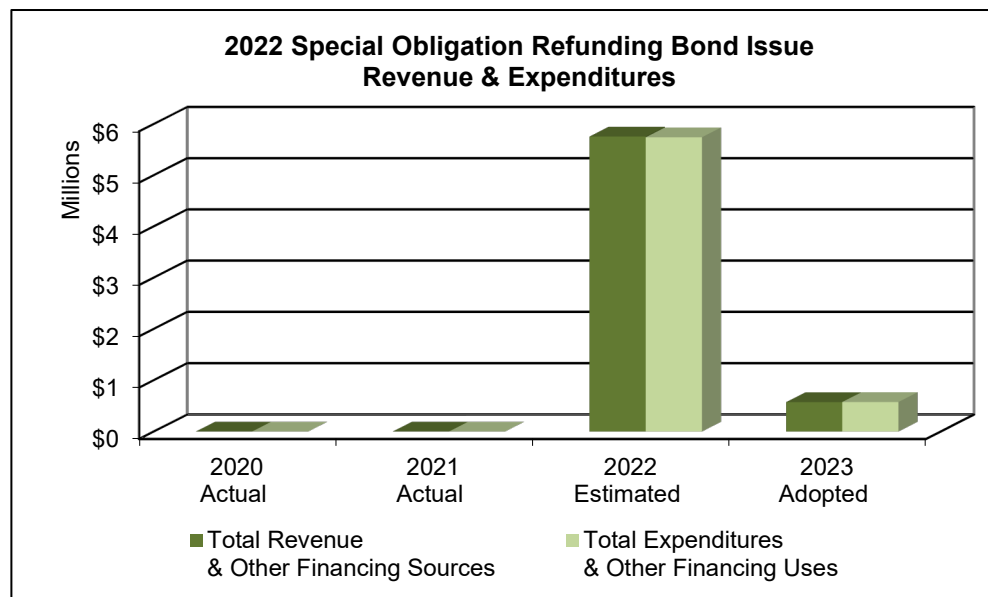
2021 Special Obligation Refunding Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 36	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$0	\$0	\$0	\$14,442
Revenue	0	0	75	138
Other Financing Sources	0	0	5,756,697	574,100
Total Revenue & Other Financing Sources	0	0	5,756,772	574,238
Expenditures	0	0	106,328	576,100
Other Financing Uses	0	0	5,636,002	0
Total Expenditures & Other Financing Uses	0	0	5,742,330	576,100
Surplus (Deficit)	0	0	14,442	(1,862)
Ending Fund Balance	\$0	\$0	\$14,442	\$12,580
% Fund Balance to Expenditures	0%	0%	14%	2%

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





2021 Special Obligation Refunding Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Interest Income								
Interest on Investments	\$0	\$0	\$0	\$0	\$75	\$138	100%	84%
Total Interest Income	0	0	0	0	75	138	100%	84%
Total Revenue	0	0	0	0	75	138	100%	84%
Other Financing Sources								
Bond Proceeds	0	0	0	5,637,598	5,637,598	0	0%	-100%
Transfers-In	0	0	0	104,232	119,099	574,100	100%	382%
Total Other Financing Sources	0	0	0	5,741,830	5,756,697	574,100	100%	-90%
Total Revenue & Other Financing Sources	\$0	\$0	\$0	\$5,741,830	\$5,756,772	\$574,238	100%	-90%

2021 Special Obligation Refunding Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$0	\$0	\$0	\$1,000	\$500	\$2,000	100%	300%
Total Contractual Services	0	0	0	1,000	500	2,000	100%	300%
Debt Service								
Debt Service Principal	0	0	0	0	0	405,000	100%	100%
Debt Service Interest	0	0	0	105,828	105,828	169,100	100%	60%
Total Debt Service	0	0	0	105,828	105,828	574,100	100%	442%
Total Expenditures	\$0	\$0	\$0	\$106,828	\$106,328	\$576,100	100%	442%
Other Financing Uses								
Bond Issuance Costs	0	0	0	84,142	84,141	0	0%	-100%
Transfer to Trustee	0	0	0	5,551,861	5,551,861	0	0%	-100%
Total Other Financing Uses	0	0	0	5,636,003	5,636,002	0	0%	-100%
Total Expenditures and Other Financing Uses	\$0	\$0	\$0	\$5,742,831	\$5,742,330	\$576,100	\$1	-\$1



2019 Special Obligation Bond Issue Debt Service Fund

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

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

The bond issue is scheduled to mature in 2032.

2019 Special Obligation Bond Refunding and Improvement - \$12,430,000			
Interest Rate Range: 2.0% to 5.0%			
	Principal	Interest	Total Debt Service
2023	1,020,000	409,150	1,429,150
2024	1,070,000	356,900	1,426,900
2025	1,125,000	302,025	1,427,025
2026	1,175,000	244,525	1,419,525
2027	1,235,000	184,275	1,419,275
2028	1,295,000	127,500	1,422,500
2029	1,350,000	81,350	1,431,350
2030	1,390,000	40,250	1,430,250
2031	480,000	14,600	494,500
2032	490,000	4,900	494,900
Outstanding Principal Balance at 9/30/2022:			\$10,630,000



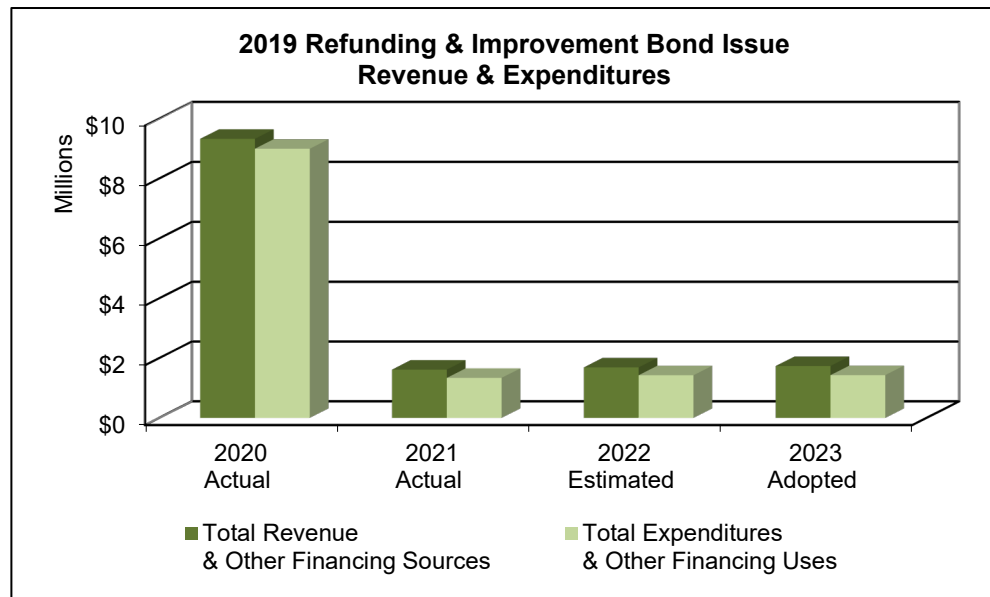
2019 Refunding & Improvement Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 35	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$0	\$329,834	\$606,835	\$869,801
Revenue	677,309	1,616,094	1,690,241	1,735,968
Other Financing Sources	8,646,627	0	0	0
Total Revenue & Other Financing Sources	9,323,936	1,616,094	1,690,241	1,735,968
Expenditures	348,627	1,339,093	1,427,275	1,431,150
Other Financing Uses	8,645,475	0	0	0
Total Expenditures & Other Financing Uses	8,994,102	1,339,093	1,427,275	1,431,150
Surplus (Deficit)	329,834	277,001	262,966	304,818
Ending Fund Balance	\$329,834	\$606,835	\$869,801	\$1,174,619
% Fund Balance to Expenditures	0%	0%	61%	82%

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





2019 Refunding & Improvement Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$509,929	\$1,047,941	\$1,022,128	\$1,022,128	\$1,089,500	\$1,119,800	10%	3%
Personal Property Tax	37,129	102,734	97,315	97,315	106,620	111,750	15%	5%
Total Property Tax	547,058	1,150,675	1,119,443	1,119,443	1,196,120	1,231,550	10%	3%
Sales & Use Taxes								
Parks-Storm Water Sales Tax (0.5%)	125,999	462,709	495,000	495,000	490,988	500,000	1%	2%
Total Sales & Use Taxes	125,999	462,709	495,000	495,000	490,988	500,000	1%	2%
Interest Income								
Interest on Investments	4,251	2,710	100	100	3,133	4,418	4318%	41%
Total Interest Income	4,251	2,710	100	100	3,133	4,418	4318%	41%
Total Revenue	677,308	1,616,094	1,614,543	1,614,543	1,690,241	1,735,968	8%	3%
Other Financing Sources								
Bond Proceeds	8,646,627	0	0	0	0	0	0%	0%
Total Other Financing Sources	8,646,627	0	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$9,323,936	\$1,616,094	\$1,614,543	\$1,614,543	\$1,690,241	\$1,735,968	8%	3%

2019 Refunding & Improvement Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$318	\$318	\$5,000	\$5,000	\$3,500	\$2,000	-60%	-43%
Total Contractual Services	318	318	5,000	5,000	3,500	2,000	-60%	-43%
Debt Service								
Debt Service Principal	0	835,000	965,000	965,000	965,000	1,020,000	6%	6%
Debt Service Interest	348,309	503,775	458,775	458,775	458,775	409,150	-11%	-11%
Total Debt Service	348,309	1,338,775	1,423,775	1,423,775	1,423,775	1,429,150	0%	0%
Total Expenditures	348,627	1,339,093	1,428,775	1,428,775	1,427,275	1,431,150	0%	0%
Other Financing Uses								
Bond Issuance Costs	92,391	0	0	0	0	0	0%	0%
Transfer to Trustee	8,553,084	0	0	0	0	0	0%	0%
Total Other Financing Uses	8,645,475	0	0	0	0	0	0%	0%
Total Expenditures and Other Financing Uses	\$8,994,102	\$1,339,093	\$1,428,775	\$1,428,775	\$1,427,275	\$1,431,150	0%	0%



2014 General Obligation Bond Issue Debt Service Fund

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

Areas resurfaced using bond proceeds from this debt issue include:

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

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

- Brentwood Boulevard
- Maryland Avenue
- Central Business District Resurfacing

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



2014 General Obligation Bond Issue

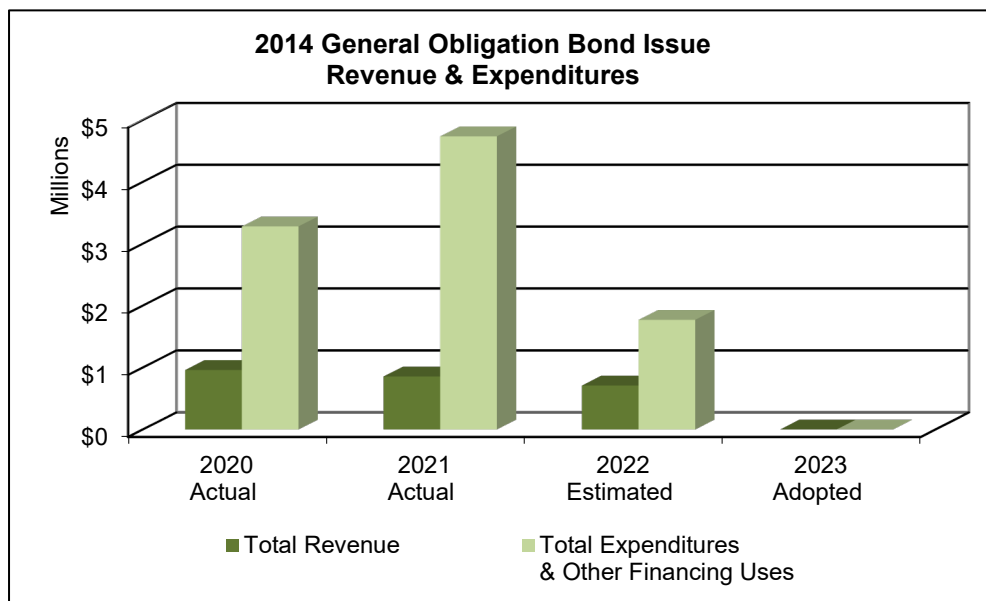
Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 32	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$7,261,717	\$4,942,110	\$1,060,635	\$0
Total Revenue	961,387	856,600	710,393	0
Expenditures	1,016,115	1,007,415	847,228	0
Other Financing Uses	2,264,879	3,730,661	923,800	0
Total Expenditures & Other Financing Uses	3,280,993	4,738,075	1,771,028	0
Surplus (Deficit)	(2,319,607)	(3,881,475)	(1,060,635)	0
Ending Fund Balance	\$4,942,110	\$1,060,635	\$0	\$0
% Fund Balance to Expenditures	486%	105%	0%	0%

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

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





2014 General Obligation Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$774,629	\$774,576	\$818,861	\$146,047	\$639,321	\$0	-100%	-100%
Personal Property Tax	59,572	64,912	65,960	65,960	67,613	0	-100%	-100%
Total Property Tax	834,201	839,489	884,821	212,007	706,934	0	-100%	-100%
Interest Income								
Interest on Investments	127,186	17,112	6,438	6,438	3,459	0	-100%	-100%
Total Interest Income	127,186	17,112	6,438	6,438	3,459	0	-100%	-100%
Total Revenue	\$961,387	\$856,600	\$891,259	\$218,445	\$710,393	\$0	-100%	-100%

2014 General Obligation Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$3,977	\$477	\$2,000	\$4,500	\$159	\$0	-100%	-100%
Total Contractual Services	3,977	477	2,000	4,500	159	0	-100%	-100%
Debt Service								
Debt Service Principal	620,000	640,000	670,000	670,000	670,000	0	-100%	-100%
Debt Service Interest	392,138	366,938	340,738	177,069	177,069	0	-100%	-100%
Total Debt Service	1,012,138	1,006,938	1,010,738	847,069	847,069	0	-100%	-100%
Total Expenditures	1,016,115	1,007,415	1,012,738	851,569	847,228	0	-100%	-100%
Other Financing Uses								
Transfers Out to Capital Improvement Fund	2,264,879	0	0	0	0	0	0%	0%
Transfers Out to 2014 GO Bond Construction Fund	0	3,730,661	0	0	0	0	0%	0%
Transfers Out to 2014 GO Refunding Bond Fund	0	0	0	0	923,800	0	0%	-100%
Total Other Financing Uses	2,264,879	3,730,661	0	0	923,800	0	0%	-100%
Total Expenditures & Other Financing Uses	\$3,280,993	\$4,738,075	\$1,012,738	\$851,569	\$1,771,028	\$0	-100%	-100%



2011 Special Obligation Bond Issue Debt Service Fund

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

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

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

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



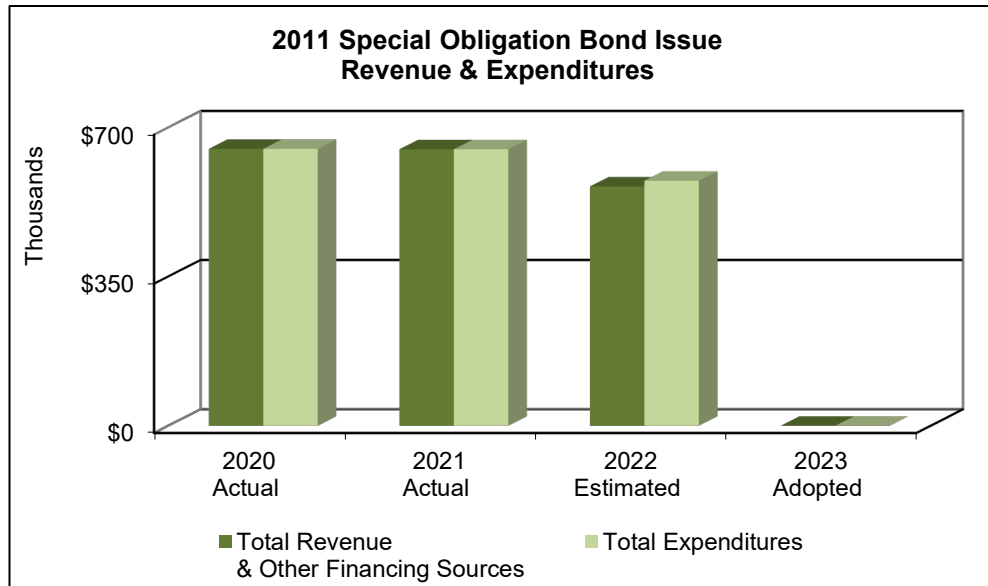
2011 Special Obligation Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2020 - 2023

Fund 31	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$13,245	\$13,317	\$13,450	\$0
Revenue	258	133	6	0
Other Financing Sources	649,700	648,888	561,569	0
Total Revenue & Other Financing Sources	649,958	649,020	561,575	0
Total Expenditures	649,885	648,887	575,025	0
Surplus (Deficit)	72	133	(13,450)	0
Ending Fund Balance	\$13,317	\$13,450	\$0	\$0
% Fund Balance to Expenditures	2%	2%	0%	0%

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





2011 Special Obligation Bond Issue - Revenue

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Interest Income								
Interest on Investments	\$258	\$133	\$20	\$20	\$6	\$0	-100%	-100%
Total Interest Income	258	133	20	20	6	0	-100%	-100%
Total Revenue	258	133	20	20	6	0	-100%	-100%
Other Financing Sources								
Transfers-In	649,700	648,888	648,675	563,569	561,569	0	-100%	-100%
Total Other Financing Sources	649,700	648,888	648,675	563,569	561,569	0	-100%	-100%
Total Revenue & Other Financing Sources	\$649,958	\$649,020	\$648,695	\$563,589	\$561,575	\$0	-100%	-100%

2011 Special Obligation Bond Issue - Expenditures

Account	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$186	\$0	\$2,000	\$2,000	\$186	\$0	-100%	-100%
Total Contractual Services	186	0	2,000	2,000	186	0	-100%	-100%
Debt Service								
Debt Service Principal	450,000	460,000	470,000	470,000	470,000	0	-100%	-100%
Debt Service Interest	199,700	188,887	176,675	91,569	91,569	0	-100%	-100%
Total Debt Service	649,700	648,887	646,675	561,569	561,569	0	-100%	-100%
Total Expenditures	649,885	648,887	648,675	563,569	561,755	0	-100%	-100%
Other Financing Uses								
Transfers Out to 2014 GO								
Refunding Bond Fund	0	0	0	13,454	13,270	0	0%	-100%
Total Other Financing Uses	0	0	0	13,454	13,270	0	0%	-100%
Total Expenditures and Other Financing Uses	\$649,885	\$648,887	\$648,675	\$577,023	\$575,025	\$0	-\$1	-\$1



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

Series B - \$8,580,000

The bonds were issued to purchase and renovate the Clayton police facility. The Series A bond issue matured in 2020 and the Series B bond issue was originally scheduled to mature in 2030. The City refunded the Series B in 2019, resulting in approximately \$720,000 of interest savings.

The City received resident approval in August 2010 to levy a general property tax to pay for the debt service on these bonds starting in 2014, coinciding with the expiration of a general obligation bond issue. Through 2013, the General Fund supported the debt payments on these bonds until the new levy went into effect. This property tax revenue will continue to support the project bonds now recorded in the 2019 refunding special obligation bond.

Build America Bonds are taxable bonds for which the federal government rebates 35% of the interest cost paid by the City. However, beginning in 2013, the federal government withheld a portion of the interest rebate due to sequestration. With the maturity of Series A and the refunding of Series B, the City received its final interest rebate for the December 2019 interest payments.



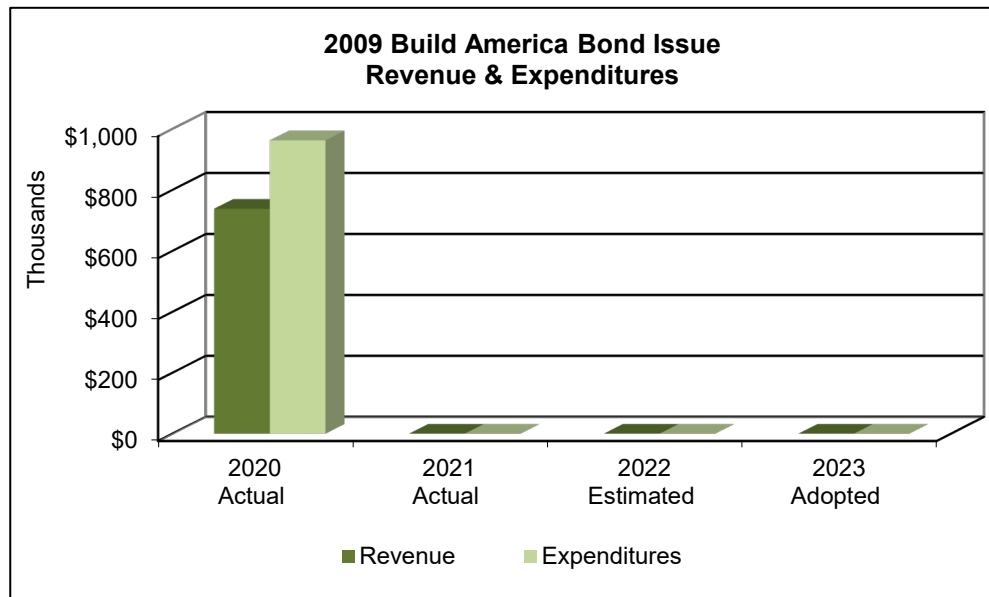
2009 Build America Bond Issue Summary of Revenue and Expenditures Fiscal Years 2020 - 2023

Fund 30	2020 Actual	2021 Actual	2022 Estimated	2023 Adopted
Beginning Fund Balance	\$224,057	\$0	\$0	\$0
Revenue	738,360	0	0	0
Expenditures	962,417	0	0	0
Surplus (Deficit)	(224,057)	0	0	0
Ending Fund Balance	\$0	\$0	\$0	\$0
% Fund Balance to Expenditures	0%	0%	0%	0%

This fund paid 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 provided the City a rebate to offset the higher interest costs.

A property tax levy approved by voters in 2010, which began in 2014, supported the debt service on these bonds. This levy coincided with a reduction in property tax levy due to the retirement of prior General Obligation Bonds.

The 2009A Series matured in 2019, and the 2009B Series was refunded in 2019.





2009 Build America Bond Issue - Revenue

Revenue	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Revenue								
Property Tax								
Real Property Tax	\$593,095	\$0	\$0	\$0	\$0	\$0	0%	0%
Personal Property Tax	62,906	0	0	0	0	0	0%	0%
Total Property Tax	656,002	0	0	0	0	0	0%	0%
Intergovernmental								
Federal Rebate	81,149	0	0	0	0	0	0%	0%
Total Intergovernmental	81,149	0	0	0	0	0	0%	0%
Interest Income								
Interest on Investments	1,209	0	0	0	0	0	0%	0%
Total Interest Income	1,209	0	0	0	0	0	0%	0%
Total Revenue	\$738,360	\$0	\$0	\$0	\$0	\$0	0%	0%

2009 Build America Bond Issue - Expenditures

Expenditures	2020 Actual	2021 Actual	2022 Budget	2022 Amended	2022 Estimated	2023 Adopted	% 2023 to 2022 Budget	% 2023 to 2022 Est.
Expenditures								
Contractual Services								
Professional Services General	\$1,025	\$0	\$0	\$0	\$0	\$0	0%	0%
Total Contractual Services	1,025	0	0	0	0	0	0%	0%
Debt Service								
Debt Service Principal	715,000	0	0	0	0	0	0%	0%
Debt Service Interest	246,393	0	0	0	0	0	0%	0%
Total Debt Service	961,393	0	0	0	0	0	0%	0%
Total Expenditures	\$962,417	\$0	\$0	\$0	\$0	\$0	0%	0%

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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. The policies will be reviewed and potentially revised on an annual basis. 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. <https://www.claytonmo.gov/government/finance/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 50% and a take-action point of 40%.
- 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
- Capital Improvement Funds (5) - Equipment Replacement Fund, Capital Improvement Fund, 2014 General Obligation Bond Projects Construction Fund, Center of Clayton Project Construction Fund, Ice Rink and Multi-Purpose Facility Project Construction Fund
- Debt Service Funds (4) - 2009 Build America Bonds, 2011 Special Obligation Bonds, 2014 General Obligation Bonds, and 2014 Special Obligation Refunding Bonds

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	Construction Funds	All Debt Service	All Pension
Mayor & Board of Aldermen	X							
Administrative Services Department								
City Manager	X							
Economic Development	X							
Events	X							
Parking Control	X							
Finance	X							
Human Resources	X							
Technology Services	X			X				
Municipal Court	X							
Planning & Development Department								
Planning & Development	X							
Police Department								
Police Operations	X							
Fire Department								
Fire Operations	X							
Public Works Department					X	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	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 Annual Comprehensive Financial Report (ACFR) 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, except for a long-term lease.

Budget Administration Policies

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

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

Capital Improvement and Equipment Replacement Policy

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

Capital Improvement Plan

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

Equipment Replacement Fund

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

Investment Policy

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

Prudence

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

Objectives

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

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

Delegation of Authority

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

Ethics and Conflicts of Interest

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

Authorized Financial Dealers and Institutions

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

Authorized and Suitable Investments

The City may invest in the following types of securities:

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

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

Collateralization

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

Safekeeping and Custody

All securities purchased will be held by a third party custodian designated by the Director of Finance and 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 repurchase agreements using longer-dated investments not to exceed 7 years to maturity.

Internal Control

The Director of Finance 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 is also charged with the responsibility of including a year-end summary on investment activity and returns in the City's Annual Comprehensive 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 contributes the full amounts required. A pension board for each plan has the fiduciary responsibility for the funds. The pension board works with an investment consultant to assist with recommending appropriate investment policies to the Board of Aldermen and for evaluating investment managers. The City is responsible for ensuring that the assets are used for their intended purposes. These assets are not considered City funds and cannot be used to finance the City's operations.

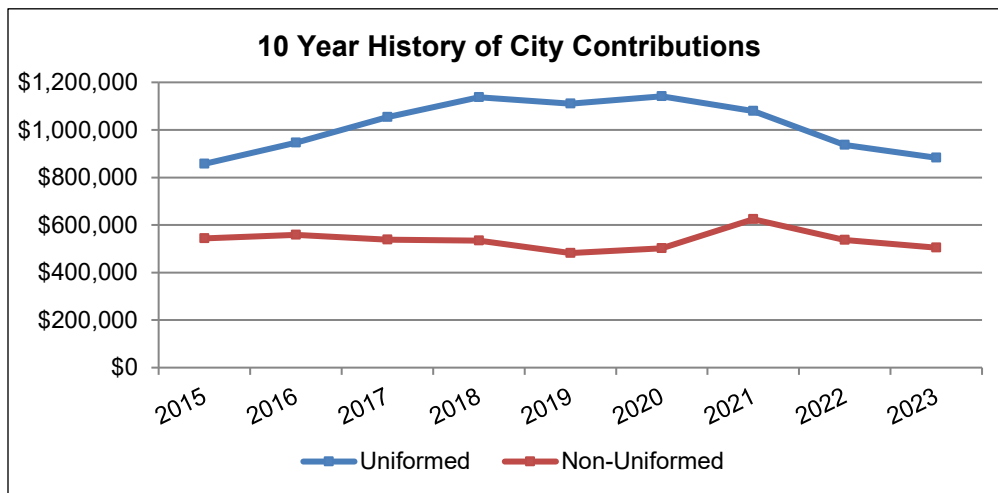
Revenue and expenditure outcomes are highly dependent on factors outside the City's control, such as market conditions, employees' retirement decisions, and the number of years that retirees and/or their beneficiaries receive benefits. The two pension plans are not considered budgeted funds of the City,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

Select information on the pension funds can be viewed below.

City and Employee Pension Contributions

	City Contributions	Employee Contributions	Total Contributions
FY 2022 Estimated	1,472,425	581,635	2,054,060
FY 2023 Projected	1,388,250	592,070	1,980,320

Ten Year History of City Contributions



Non-uniformed City and Employee contributions include employees of the Center of Clayton.



**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-22**

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Payment Total	Total Principal	Interest by FY	Total by FY
	3/15/2023	620,000	158,500	778,500			
FY 2023	9/15/2023	-	146,100	146,100	620,000	304,600	924,600
	3/15/2024	665,000	146,100	811,100			
FY 2024	9/15/2024	-	132,800	132,800	665,000	278,900	943,900
	3/15/2025	695,000	132,800	827,800			
FY 2025	9/15/2025	-	118,900	118,900	695,000	251,700	946,700
	3/15/2026	740,000	118,900	858,900			
FY 2026	9/15/2026	-	104,100	104,100	740,000	223,000	963,000
	3/15/2027	780,000	104,100	884,100			
FY 2027	9/15/2027	-	88,500	88,500	780,000	192,600	972,600
	3/15/2028	830,000	88,500	918,500			
FY 2028	9/15/2028	-	71,900	71,900	830,000	160,400	990,400
	3/15/2029	875,000	71,900	946,900			
FY 2029	9/15/2029	-	54,400	54,400	875,000	126,300	1,001,300
	3/15/2030	930,000	54,400	984,400			
FY 2030	9/15/2030	-	40,450	40,450	930,000	94,850	1,024,850
	3/15/2031	960,000	40,450	1,000,450			
FY 2031	9/15/2031	-	30,850	30,850	960,000	71,300	1,031,300
	3/15/2032	995,000	30,850	1,025,850			
FY 2032	9/15/2032	-	20,900	20,900	995,000	51,750	1,046,750
	3/15/2033	1,025,000	20,900	1,045,900			
FY 2033	9/15/2033	-	10,650	10,650	1,025,000	31,550	1,056,550
	3/15/2034	1,065,000	10,650	1,075,650			
FY 2034	9/15/2034	-	-	-	1,065,000	10,650	1,075,650
Outstanding at 9/30/22:		10,180,000	1,797,600	11,977,600	10,180,000	1,797,600	11,977,600



**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-22**

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

Interest rate range: 2.0% to 4.0%

		Principal	Interest	Payment Total	Total Principal	Interest by FY	Total by FY
	12/1/2022	405,000	88,600	493,600			
FY 2023	6/1/2023	-	80,500	80,500	405,000	169,100	574,100
	12/1/2023	435,000	80,500	515,500			
FY 2024	6/1/2024	-	71,800	71,800	435,000	152,300	587,300
	12/1/2024	455,000	71,800	526,800			
FY 2025	6/1/2025	-	62,700	62,700	455,000	134,500	589,500
	12/1/2025	475,000	62,700	537,700			
FY 2026	6/1/2026		53,200	53,200	475,000	115,900	590,900
	12/1/2026	490,000	53,200	543,200			
FY 2027	6/1/2027		43,400	43,400	490,000	96,600	586,600
	12/1/2027	510,000	43,400	553,400			
FY 2028	6/1/2028		33,200	33,200	510,000	76,600	586,600
	12/1/2028	530,000	33,200	563,200			
FY 2029	6/1/2029		22,600	22,600	530,000	55,800	585,800
	12/1/2029	550,000	22,600	572,600			
FY 2030	6/1/2030		11,600	11,600	550,000	34,200	584,200
	12/1/2030	575,000	11,600	586,600			
FY 2031	6/1/2031		5,850	5,850	575,000	17,450	592,450
	12/1/2031	585,000	5,850	590,850			
FY 2032				-	585,000	5,850	590,850
Outstanding at 9/30/22:		5,010,000	858,300	5,868,300	5,010,000	858,300	5,868,300



**Supplemental Detailed Debt Service Schedules
Debt Service Outstanding as of 9-30-22**

Special Obligation Refunding and Improvement Bonds, Series 2019

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

Interest rate range: 3.0% to 5.0%

		Principal	Interest	Payment Total	Total Principal	Interest by FY	Total by FY
	12/1/2022	675,000	137,675	812,675			
FY 2023	6/1/2023		120,800	120,800	675,000	258,475	933,475
	12/1/2023	710,000	120,800	830,800			
FY 2024	6/1/2024		103,050	103,050	710,000	223,850	933,850
	12/1/2024	745,000	103,050	848,050			
FY 2025	6/1/2025		84,425	84,425	745,000	187,475	932,475
	12/1/2025	780,000	84,425	864,425			
FY 2026	6/1/2026		64,925	64,925	780,000	149,350	929,350
	12/1/2026	820,000	64,925	884,925			
FY 2027	6/1/2027		44,425	44,425	820,000	109,350	929,350
	12/1/2027	860,000	44,425	904,425			
FY 2028	6/1/2028		27,225	27,225	860,000	71,650	931,650
	12/1/2028	895,000	27,225	922,225			
FY 2029	6/1/2029		13,800	13,800	895,000	41,025	936,025
	12/1/2029	920,000	13,800	933,800			
FY 2030					920,000	13,800	933,800

Refund Series 2009B

Outstanding at 9/30/22: 6,405,000 1,054,975 7,459,975 6,405,000 1,054,975 7,459,975

Recreation Center Project - \$4,830,000

Interest rate range: 2.0% to 5.0%

		Principal	Interest	Payment Total	Total Principal	Interest by FY	Total by FY
	12/1/2022	345,000	79,650	424,650			
FY 2023	6/1/2023		71,025	71,025	345,000	150,675	495,675
	12/1/2023	360,000	71,025	431,025			
FY 2024	6/1/2024		62,025	62,025	360,000	133,050	493,050
	12/1/2024	380,000	62,025	442,025			
FY 2025	6/1/2025		52,525	52,525	380,000	114,550	494,550
	12/1/2025	395,000	52,525	447,525			
FY 2026	6/1/2026		42,650	42,650	395,000	95,175	490,175
	12/1/2026	415,000	42,650	457,650			
FY 2027	6/1/2027		32,275	32,275	415,000	74,925	489,925
	12/1/2027	435,000	32,275	467,275			
FY 2028	6/1/2028		23,575	23,575	435,000	55,850	490,850
	12/1/2028	455,000	23,575	478,575			
FY 2029	6/1/2029		16,750	16,750	455,000	40,325	495,325
	12/1/2029	470,000	16,750	486,750			
FY 2030	6/1/2030		9,700	9,700	470,000	26,450	496,450
	12/1/2030	480,000	9,700	489,700			
FY 2031	6/1/2031		4,900	4,900	480,000	14,600	494,600
	12/1/2031	490,000	4,900	494,900			
FY 2032					490,000	4,900	494,900

Recreation Center Project

Outstanding at 9/30/22: 4,225,000 710,500 4,935,500 4,225,000 710,500 4,935,500

Grand Total

Outstanding at 9/30/22: 10,630,000 1,765,475 12,395,475 10,630,000 1,765,475 12,395,475

BILL NO. 6912

ORDINANCE NO. 6772

AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR FISCAL YEAR 2023
COMMENCING ON OCTOBER 1, 2022 AND APPROPRIATING FUNDS PURSUANT
THERETO

WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2023 commencing on October 1, 2022; and

WHEREAS, a public hearing on the budget was conducted on September 13, 2022, 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 2023 commencing on October 1, 2022, a copy of which is attached hereto and made a part hereof as fully set forth herein, having been submitted by the City Manager, is hereby adopted.

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

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

Passed this 27th day of September 2022.



Mayor

ATTEST



City Clerk

CITY OF CLAYTON
Fiscal Year 2023 Adopted Budget Summary

Fund	Fiscal Year 2023 Adopted Budget
<u>General Fund</u>	
Beginning Fund Balance	\$ 20,459,263
Revenues & Other Financing Sources	28,359,578
Expenditures & Other Financing Uses	30,559,757
Surplus (Deficit)	<u>(2,200,179)</u>
Ending Fund Balance	<u>18,259,084</u>
<u>Sewer Lateral Fund</u>	
Beginning Fund Balance	112,641
Revenues & Other Financing Sources	95,568
Expenditures & Other Financing Uses	80,000
Surplus (Deficit)	<u>15,568</u>
Ending Fund Balance	<u>128,209</u>
<u>Special Business District Fund</u>	
Beginning Fund Balance	30,933
Revenues & Other Financing Sources	538,263
Expenditures & Other Financing Uses	537,699
Surplus (Deficit)	<u>564</u>
Ending Fund Balance	<u>31,497</u>
<u>Equipment Replacement Fund</u>	
Beginning Fund Balance	8,727,493
Revenues & Other Financing Sources	1,925,520
Expenditures & Other Financing Uses	2,750,981
Surplus (Deficit)	<u>(825,461)</u>
Ending Fund Balance	<u>7,902,032</u>
<u>Capital Improvement Fund</u>	
Beginning Fund Balance	6,543,903
Revenues & Other Financing Sources	6,096,581
Expenditures & Other Financing Uses	6,476,376
Surplus (Deficit)	<u>(379,795)</u>
Ending Fund Balance	<u>6,164,108</u>
<u>2014 Bond Construction Fund</u>	
Beginning Fund Balance	2,635,199
Revenues & Other Financing Sources	976,790
Expenditures & Other Financing Uses	1,761,470
Surplus (Deficit)	<u>(784,680)</u>
Ending Fund Balance	<u>1,850,519</u>

CITY OF CLAYTON
Fiscal Year 2023 Adopted Budget Summary

Fund	Fiscal Year 2023 Adopted Budget
<u>Ice Rink Construction Fund</u>	
Beginning Fund Balance	(1,314,543)
Revenues & Other Financing Sources	500,000
Expenditures & Other Financing Uses	-
Surplus (Deficit)	<u>500,000</u>
Ending Fund Balance	<u>(814,543)</u>
<u>Debt Service Funds</u>	
Beginning Fund Balance	1,914,920
Revenues & Other Financing Sources	3,276,068
Expenditures & Other Financing Uses	<u>2,933,850</u>
Surplus (Deficit)	<u>342,218</u>
Ending Fund Balance	<u>2,257,138</u>
<u>Total of All Funds</u>	
Total Beginning Fund Balances	39,109,809
Revenues & Other Financing Sources	41,768,368
Expenditures & Other Financing Uses	<u>45,100,133</u>
Surplus (Deficit)	<u>(3,331,765)</u>
Total Ending Fund Balances	<u>\$ 35,778,044</u>

Changes from Proposed Budget to Adopted Budget FY 2023

The following budget changes were made between the proposed budget and the adopted budget.

	General Fund	Special Business District Fund	Debt Service Funds	All Other Funds	Total All Funds
Beginning Fund Balance (Estimated)	\$20,459,263	\$30,933	\$1,914,920	\$16,704,693	\$39,109,809
Initial Revenues & Other Financing Sources	28,495,070	548,436	3,317,722	9,594,459	41,955,687
Change	(135,492)	(10,173)	(41,654)	-	(187,319)
Revised Revenues & Other Financing Sources	28,359,578	538,263	3,276,068	9,594,459	41,768,368
Initial Expenditures & Other Financing Uses	30,401,765	537,699	2,933,850	11,068,827	44,942,141
Change	157,992	-	-	-	157,992
Revised Expenditures & Other Financing Uses	30,559,757	537,699	2,933,850	11,068,827	45,100,133
Ending Fund Balance (Projected)	\$18,259,084	\$31,497	\$2,257,138	\$15,230,325	\$35,778,044

General Fund

Property tax revenue projections decreased based on 5% maximum CPI per State statute, instead of 7% CPI previously communicated (-\$135,492). The City's Uniform Pension contribution increased based on the assumed rate of return being lowered from 7% to 6.75% (+\$166,023). Group Life insurance increased per updated information received from the carrier (+\$7,335). A correction resulted in a decrease in medical insurance expenditures (-\$15,366).

Special Business District Fund

Property tax revenue projections decreased based on 5% maximum CPI per State statute, instead of 7% CPI previously communicated (-\$10,173).

Debt Service Funds

Property tax revenue projections in the 2022 GO Refunding Bond Fund and the 2019 SO Refunding & Improvement Bond Fund decreased based on 5% maximum CPI per State statute, instead of 7% CPI previously communicated (-\$18,034 and -\$23,620, respectively).

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.

ACFR – The City compiles a Annual Comprehensive 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.

CRSWC – This acronym stands for Clayton Recreation, Sports and Wellness Commission and is the organization that operates the recreation center, which is a joint venture between the City of Clayton and the School District of Clayton.

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.