

Clayton, Missouri

Fiscal Year 2024 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 2023 Saint Louis Art Fair Commemorative Print, *Storm*, is the work of artist Tanya Kirouac. Kirouac's work depicts simple images of nature and stillness interpreted through color, patterns and form. These paintings are a collaboration of emotions and memories which share her story and connect with viewers. Using primarily oil and sometimes encaustic, Kirouac paints abstract images which emerge from lingering memories of places visited or imagined that resonate with her.



City of Clayton, Missouri

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

Principal Officers

Members of the Board of Aldermen

Mayor

Michelle Harris

Aldermen

Rick Hummell

Ira Berkowitz

Bridget McAndrew

Becky Patel

Susan Bradley Buse

Gary Feder

City Manager

David Gipson

Executive Team

City Clerk

Finance

Economic Development

Information Technology

Planning & Development

Police

Fire

Public Works

Parks & Recreation

Assistant City Manager

June Frazier

Karen Dilber

Gary Carter

Larry Cawvey

Anna Krane

Mark Smith

Ernie Rhodes

Matt Malick

Toni Siering

Andrea Muskopf



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Clayton
Missouri**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director



Table of Contents

Introduction

Page	
7	City Manager’s Budget Message <i>An overview of the objectives of the FY 2024 budget, along with a brief summary of the City’s long-term directives.</i>
11	Budget Process <i>Describes the development of the budget document and includes the budget calendar.</i>
13	Organization Chart <i>Shows the City-wide organizational structure. Additional organization charts are provided for each department later in the document.</i>
14	Executive Summary <i>Describes the City’s form of government and gives an overview of the community, economic development, and quality of life.</i>
17	City of Clayton at a Glance <i>Displays information about Clayton’s form of government, demographics, education, land use, largest employers, resident perceptions of Clayton, bond rating, outstanding debt, assessed value, and property tax rates.</i>
19	Policy Implications and Decision Points <i>Discusses the City’s fund balance policy, personnel position classification system, bonded indebtedness, use of grants and donations as funding sources, sales and property tax trends, grants and donations, and bonded indebtedness.</i>
25	Long-Term Financial Planning
31	Budget Highlights – All Funds <i>Highlights changes in revenue by fund and type and expenditures by fund and department.</i>
36	Budget Highlights – General Fund <i>Highlights changes in General Fund revenue by type and expenditures by type and department.</i>
39	Summary of Budget Transfers <i>Summarizes transfers between funds.</i>
40	Strategic Plan
42	Performance Management <i>Describes performance management in Clayton and includes City performance measure data.</i>

Revenue Sources

47	Revenue Sources <i>A description of the different revenue sources with graphs.</i>
----	--

Personnel

67	Full-Time Positions <i>A City-wide table of full-time positions.</i>
71	FY 2024 Full-Time Staffing Summary <i>Summarizes changes in staffing from the previous year.</i>

General Fund

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

73	General Fund Description
75	General Fund Revenue
79	General Fund Expenditures <i>General Fund expenditures are presented by category in total, by department, and by category in detail.</i>
83	Legislative <i>This department consists of the Mayor and Board of Aldermen.</i>
87	Administrative Services <i>This department includes the City Manager’s office, Economic Development, Events, Parking Control, Finance, Human Resources, Information Technology, and Municipal Court.</i>
93	City Manager
94	Economic Development
95	Events
96	Parking Control
97	Finance
98	Human Resources
99	Technology Services
100	Municipal Court
101	Communications
103	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>

- 109 Public Safety**
Public Safety divisions include Police and Fire & EMS.
- 109 Police**
- 115 Fire**
- 121 Public Works**
The Public Works Department is responsible for major capital projects and maintaining the infrastructure within the City of Clayton.
- 127 Engineering**
- 128 Street Maintenance**
- 129 Facility Maintenance**
- 130 Fleet Maintenance**
- 131 Parking Operations & Maintenance**
- 132 Street Lighting**
- 133 Parks & Recreation**
The Parks & Recreation Department maintains the parks within the City of Clayton and oversees the programs offered at various Park facilities.
- 138 Administration**
- 139 Shaw Park Aquatic Center**
- 140 Ice Rink**
- 141 Tennis Center**
- 142 Sports Programs**
- 143 Park Operations**
- 144 Clayton Community Foundation**
- 145 Non-Departmental**
Other Financing Uses and insurance expenditures that are not specific to the departments within the General Fund are recorded here.
- 147 Insurance**

Special Revenue Funds

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

- 149 Sewer Lateral Fund**
- 153 Special Business District**

Capital Improvement Funds

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

- 157 Equipment Replacement Fund**
- 161 Equipment Schedule**
- 163 Capital Improvement Fund – 5-Year Plan**
- 167 Capital Improvements Program**

- 170 Capital Improvements Plan Ranking System Summary**
- 178 Funded Capital Project Listing**
- 179 Capital Improvement Project Summaries**
- 198 Impact of Capital Investments on Operating Budget**

Construction Funds

Construction Funds are used to track expenditures associated with projects where expenditures need to be segregated due to funding restrictions.

- 199 2014 General Obligation Bond Projects**
- 202 The Center of Clayton Renovation Project**
- 205 Ice Rink & Multi-Purpose Facility Project**

Debt Service Funds

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

- 209 Debt Service Funds Description**
- 210 Debt Repayment by Funding Source**
- 211 Debt Repayment by Bond Issue**

Outstanding Debt

- 212 2022 General Obligation Bond Issue**
- 215 2021 Special Obligation Bond Issue**
- 218 2019 Special Obligation Bond Issue**

Matured and Refunded Debt

- 221 2014 General Obligation Bond Issue**
- 224 2011 Special Obligation Bond Issue**

Appendix & Supplemental Reports

- 227 Summary of Financial Policies**
- 233 Fiduciary Funds (Pension)**
- 234 Supplemental Detailed Debt Service Schedules**
- 237 Ordinance No. 6990 – Adopting an Annual Budget for FY 2024**
- 241 Glossary**



October 1, 2023

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

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

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

Operating expenses are projected to be less than revenue in FY2024. It is anticipated that the General Fund will have a surplus of \$689,730. After this fiscal year, a fund balance of \$23,993,109 or 79% is projected at the end of FY2024.

Below is a summary of the fiscal year 2024 Budget:

FY 2024 Adopted Budget

Fund	Revenue	Expenditures	Net Other Financing Sources and Uses	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures*
General	\$29,729,664	\$30,275,615	\$1,235,681	\$689,730	\$23,303,379	\$23,993,109	79%
Special Revenue	686,361	80,000	(589,166)	17,195	223,188	240,383	36%
Equipment Replacement	276,167	2,490,828	2,292,264	77,603	9,419,161	9,496,764	381%
Capital Improvement	6,912,836	6,581,572	(3,916,057)	(3,584,793)	6,876,149	3,291,356	50%
Construction Funds	975,535	2,159,652	500,000	(684,117)	369,574	(314,543)	-15%
Debt Service	2,799,117	2,965,100	587,800	421,817	2,279,843	2,701,660	91%
TOTAL	\$41,379,680	\$44,552,767	\$110,522	(\$3,062,565)	\$42,471,294	\$39,408,729	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 that are anticipated to continue into FY2024. The first phase of Central Business District resurfacing was completed in 2021 and phase two design is scheduled to begin in FY2024. Other projects planned for 2024 include the replacement of street lighting in Hi-Pointe, DeMun and Wydown Forest; development of plans to construct a new municipal garage; Shaw Park lighting system upgrades; installation of electric vehicle charges; and continuing improvements to sidewalks and curbs.

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

Revenue Analysis

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

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

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

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

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

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

Expenditure Analysis

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

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

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

In summary, General Fund expenditures have decreased by \$(284,142), or -1% when compared to the 2023 approved budget.

Strategic Planning

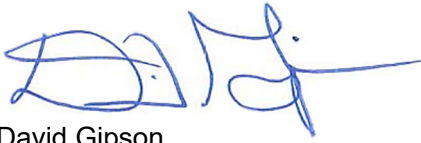
In 2012, the City developed a strategic plan called “C the Future” outlining 4 key performance areas. In developing its FY2024 budget, the City considered all 4 areas, in deciding where to focus its resources. Post-pandemic staffing shortages required the City to evaluate its compensation and benefits. The City made a major investment in its goal of providing exceptional city services with its implementation of an updated compensation plan in order to attract and retain high-quality staff to provide effective and efficient services to community stakeholders. The City’s 5-year Capital Improvement Plan puts a major emphasis on creating and maintaining a livable community with road and street maintenance and reconstruction projects and park and lightening enhancements.

Conclusion

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

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

Sincerely,

A handwritten signature in blue ink, appearing to read 'D. Gipson', with a long horizontal line extending to the right.

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.

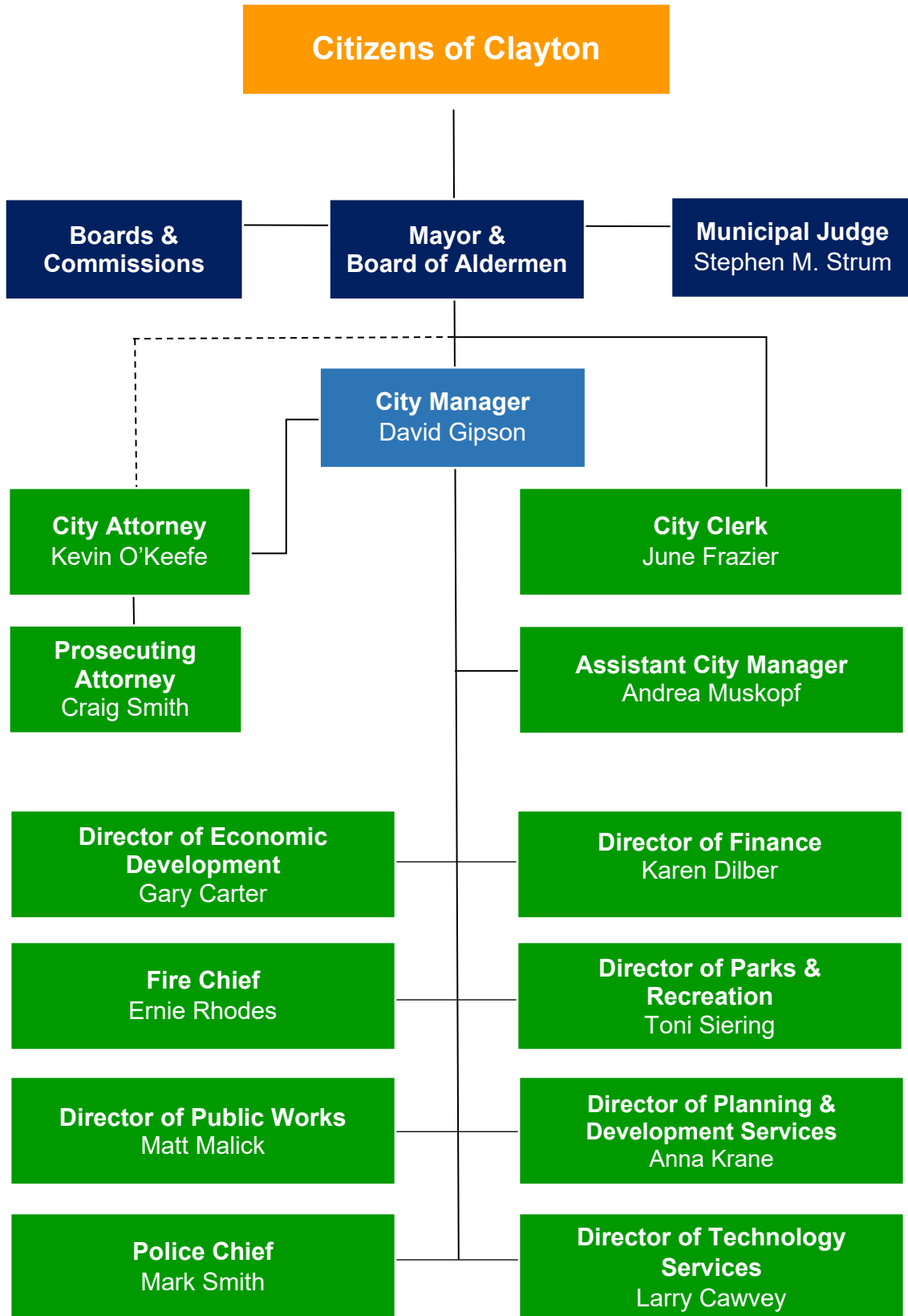
■ **Professionalism**

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 2024

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

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





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 178.25 full-time employees and approximately 94 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 17% vacancy rate. The average vacancy rate has slightly increased from previously reported 13% due to tenants continuing to explore options to right-size their footprints as leases expire and per worker square footage requirements decrease. Clayton remains the region's bright spot with three out of the four properties built since 2008 having no office availability. 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. In addition, 2023 was marked with the announcement that Emerson Electric would relocate to Clayton, calling the recently completed building at 8027 Forsyth home. 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. Projects completed this year include two new office towers known as Forsyth Pointe and Commerce Bank Tower, and a 12-story Residence Inn.

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 and is expected to be complete late 2024. In addition, a new AC Hotel has broken ground at the site of the former Clayton Police Station located at 227 S. Central Avenue and is expected to open also in late 2024.



Photograph by JW Multimedia Productions, 2022

A 38-luxury condominium project on Forsyth Boulevard between Brentwood Boulevard and Maryland Avenue broke ground in 2023. This year the City approved a new mixed-use development featuring a hotel and retail at Forsyth and Central Avenue. It is expected to begin construction in 2024.

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 82 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 91% 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.

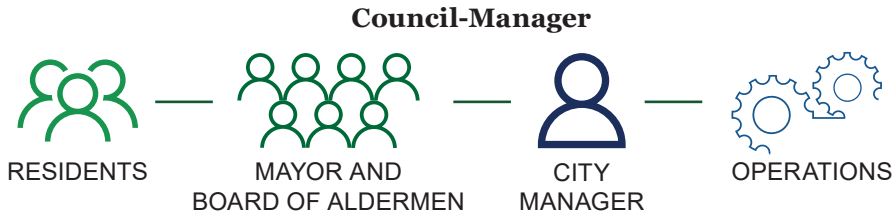
The Public Works Department continues to maintain and revitalize the City's infrastructure including streets, lights, traffic signals, signage, sidewalks, and streetscapes, as well as the City's buildings and fleet of vehicles and large equipment. The City has been a Tree City USA recipient for 31 years. We have also received their Growth Award for 11 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 (35 years), the Popular Annual Financial Reporting Award (7 years), and the Distinguished Budget Presentation Award (18 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



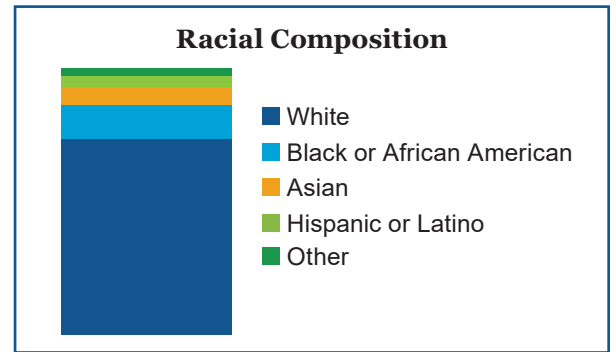
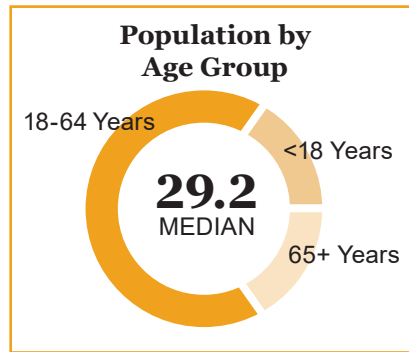
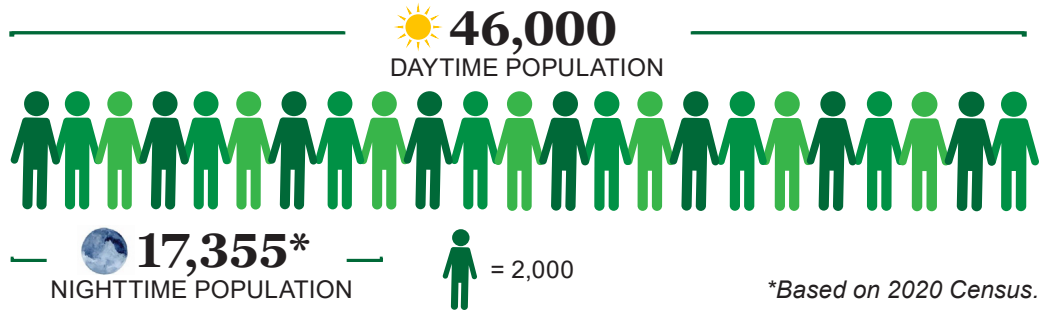
Elected Officials

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

\$117,593
MEDIAN HOUSEHOLD INCOME

Average Household Size
PER HOUSEHOLD

5,566 HOUSEHOLDS



Resident Education and Professions

79.4% OVER AGE 25 WITH BACHELOR'S DEGREE

72.9% IN PROFESSIONAL MANAGEMENT

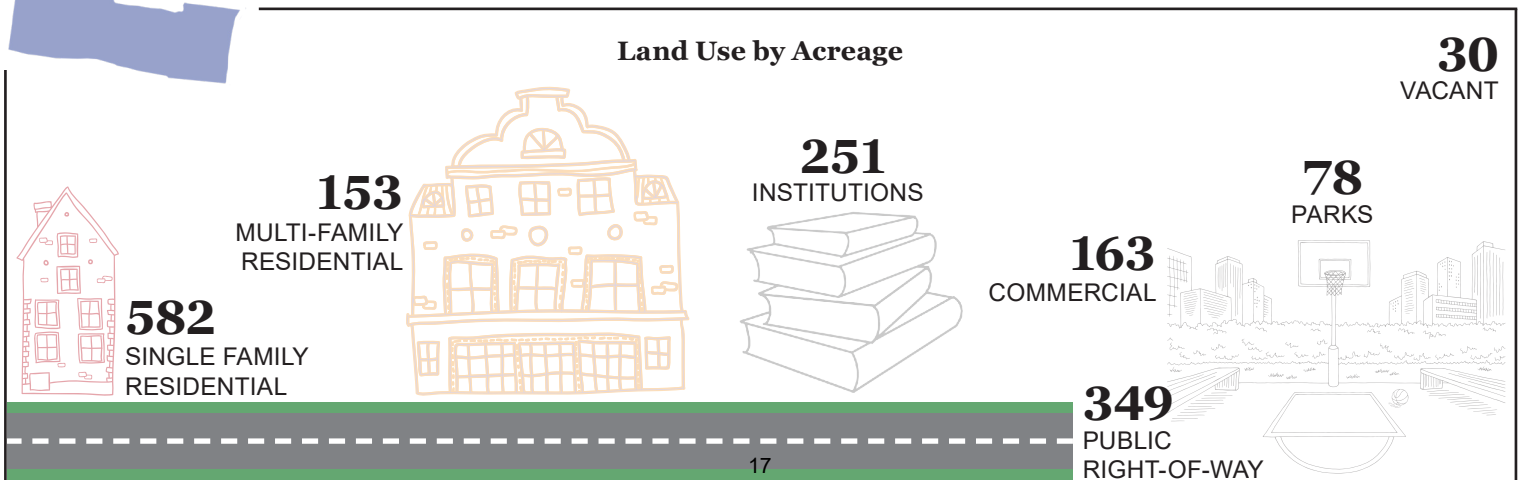
Clayton School District

PRE-K	1
ELEMENTARY	3
MIDDLE SCHOOL	1
HIGH SCHOOL	1
TOTAL STUDENTS	2,368

College and Graduate School Enrollment

WASHINGTON UNIVERSITY	15,484
FONTBONNE UNIVERSITY	944
CONCORDIA SEMINARY	601

2.5mi²

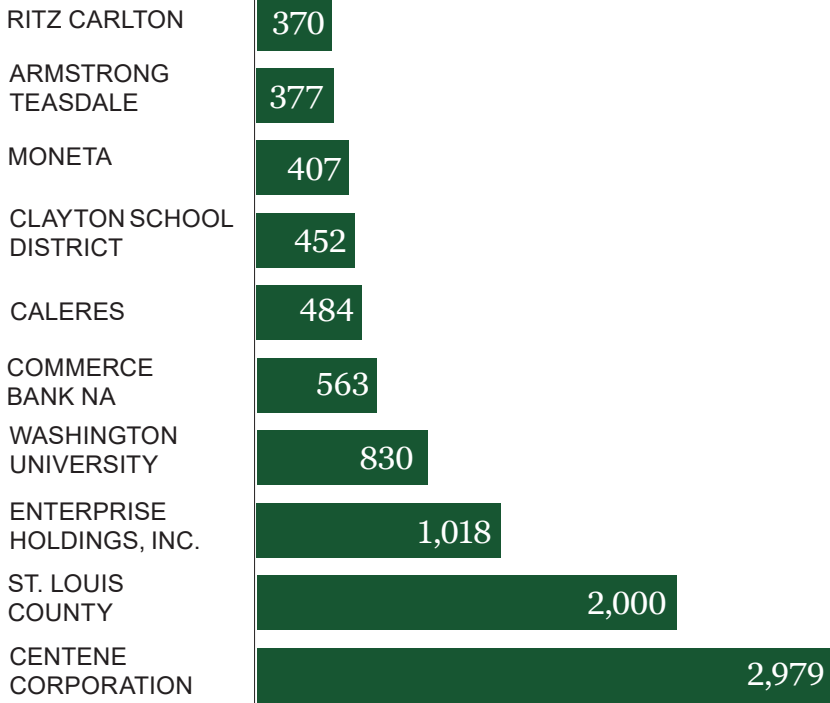


City of Clayton At a Glance

3,408

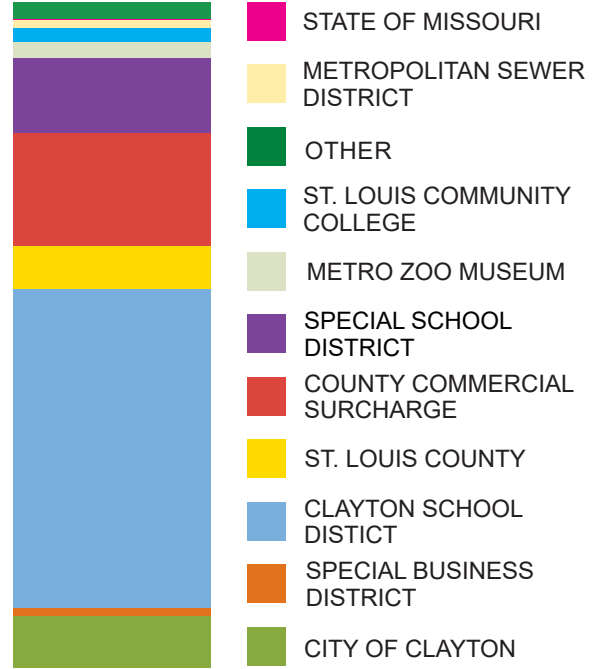
BUSINESSES

Largest Employers



Commercial Property Tax

(\$9.9658 per \$100 of assessed valuation)



\$850,000

MEDIAN HOME SALE PRICE

\$452,500

MEDIAN CONDO SALES PRICE

Assessed Property Tax Value

RESIDENTIAL

\$730,785,250

COMMERCIAL

\$596,903,597

PERSONAL PROPERTY

\$109,197,797

\$1,436,886,644

TOTAL VALUE

AAA

GENERAL OBLIGATION BOND RATING

Outstanding Bonds

(as of 9/30/22)

\$9,560,000

GENERAL OBLIGATION BONDS

\$14,215,000

SPECIAL OBLIGATION BONDS

\$23,775,000

TOTAL OUTSTANDING BONDS

9.24%
SALES TAX RATE

4.23%
STATE OF MISSOURI

3.51%
ST. LOUIS COUNTY

1.50%
CITY OF CLAYTON

0.25% LOCAL OPTION
0.25% FIRE & EMS
0.50% PARKS & STORM WATER
0.50% CAPITAL IMPROVEMENT

Overall Perceptions of Clayton

QUALITY OF LIFE IN THE CITY	97%
IMAGE OF THE CITY	94%
OVERALL QUALITY OF CITY SERVICES	88%
APPEARANCE OF THE CITY	77%
FEELING OF SAFETY IN THE CITY	97%
VALUE RECEIVED FOR CITY TAX DOLLARS AND FEES	70%
QUALITY OF NEW RESIDENTIAL DEVELOPMENT	64%
QUALITY OF SPECIAL EVENTS AND CULTURAL OPPORTUNITIES	79%
HOW WELL CLAYTON IS PLANNING/MANAGING REDEVELOPMENT	52%
RECREATIONAL OPPORTUNITIES IN THE CITY	87%
QUALITY OF NEW COMMERCIAL DEVELOPMENT	18 62%

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 \$23,993,109 on September 30, 2024, which is 79% 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 and private sector are also taken into consideration for determining proper salary ranges. To that end, in FY 2023 the City worked with a consultant, McGrath Human Resources Group, to perform a full market review of our classification system, as well as compensation and benefits. The City will implement its new pay classification system in FY 2024.

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

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

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

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

Personnel Changes: The addition of two full-time positions and one reclassification are reflected in the FY 2024 budget. The City will be reimbursed for a large portion of the costs for both new full-time positions, an IT Support Specialist supporting the increase in workload from Clayton and its partner cities, and a School Resource Officer located at an additional Clayton school building.

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 \$974,481, or 11.7% of compensation, as compared to \$883,085 in the prior year. The City’s contribution to the Non-uniformed plan is estimated to be \$528,329, or 7.6% of compensation, as compared to \$505,165 in the prior year. The City has paid the annual required contributions to both plans in all recent years.

Health insurance: The City has been a member of the St. Louis Area Insurance Trust (SLAIT) medical insurance pool since its inception in 2009. The City’s annual medical insurance premium increases have been successfully moderated by membership in this consortium, with the increase for the new plan year at 8%. The City contributes 90% of employee-only premium coverage and 75% of the premium for dependent level coverages. The City continues to offer an opt-out choice for medical insurance, which provides payment to the employees who elect not to participate in the City’s medical plan because they have other available coverage. This payment is \$1,250 for opting out of single coverage, \$1,875 for employee and child(ren) coverage or employee and spouse coverage, and \$2,500 for full family coverage annually, with approximately eleven (11) employees taking advantage of this benefit.

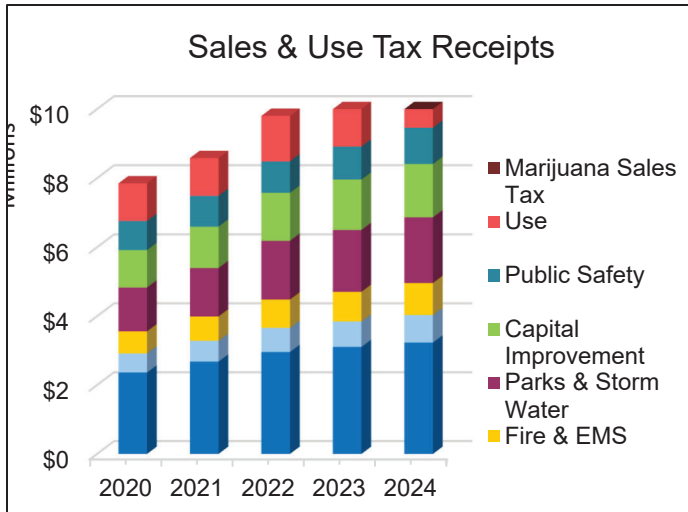
Other Fringe Benefits: The City’s other major fringe benefit programs will continue, including life insurance, long-term disability insurance, dental insurance, employee assistance program, tuition reimbursement, family membership to the Center of Clayton, and a 25% subsidy for Metro passes. Vision plan benefits, pet insurance, 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, 2023 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, 2023		
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%
Marijuana Sales Tax	3.000%	12.238%



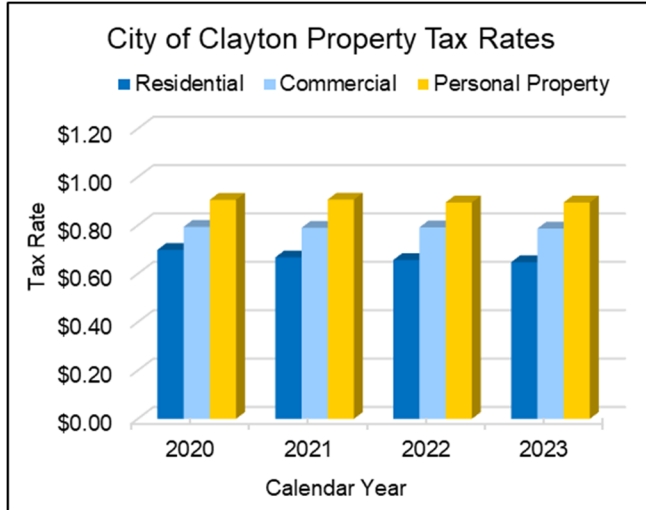
A use tax was passed by City voters and began collection part-way through 2019. The City's use tax rate is 1.5%.

An additional 3% marijuana conditional sales tax was passed on April 4, 2023. This additional tax is only levied on the sale of marijuana and related products.

In fiscal year 2024, total sales and use tax revenue is projected to be \$10.92 million. Of this amount, \$6.07 million is allocated to the General Fund and another \$4.85 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 \$9.7 million in this fiscal year.



	2020 (FY21)	2021 (FY22)	2022 (FY23)	2023 (FY24)
Residential	0.699	0.668	0.657	0.648
Commercial	0.794	0.790	0.792	0.787
Personal Property	0.906	0.907	0.895	0.895

The Special Business District (SBD) tax is a tax on those properties within the downtown area. For 2023, the approved SBD residential property tax rate stayed steady at \$0.082, and the approved commercial tax rate decreased to \$0.116.

City of Clayton and Clayton Special Business District Assessed Values

	2022 (FY23)	2023 (FY24)
Residential	\$689,963,450	\$743,688,930
Commercial	\$443,289,367	\$501,997,869
Personal Property	\$109,860,367	\$108,801,413

	2022 (FY23)	2023 (FY24)
Residential	\$90,322,820	\$90,178,990
Commercial	\$387,498,950	\$442,868,760

City of Clayton and Clayton Special Business District Tax Rate Comparison

	2022 (FY23)			2023 (FY24)		
	Residential	Commercial	Personal	Residential	Commercial	Personal
General	\$0.498	\$0.622	\$0.707	\$0.490	\$0.618	\$0.707
Police	0.091	0.102	0.120	0.090	0.101	0.120
Debt Service	0.068	0.068	0.068	0.068	0.068	0.068
Total Rate	\$0.657	\$0.792	\$0.895	\$0.648	\$0.787	\$0.895

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

Fee Changes

Permit Parking Fees: Based on the recommendations from St. Louis Parking based on usage and demand, staff propose a monthly rate increase for the lots at 111 N. Central, 602 S. Hanley, and 7601/7619 Wydown. The monthly rate will change from \$85 to \$90 per space at these locations

Private Subdivision Fees: The fee charged to private subdivisions within city limits for snow removal, leaf collection, and street sweeping will increase to \$0.60 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 to \$2.13 per linear foot. The table below summarizes these fees in recent years.

Cost Per Linear Foot			
	FY 2022	FY 2023	FY 2024
Within City Limits	\$0.53	\$0.56	\$0.60
Outside City Limits	\$1.79	\$1.98	\$2.13

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

In calculation of the 2023 property taxes, the total assessed valuation for the City of Clayton of \$1,354,488,212 was used. 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 \$135,448,821, if approved by the voters. The City currently has \$9,560,000 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 at AAA in 2022. The City has total debt outstanding of all types in the amount of \$23,775,000 as of September 30, 2023.

Total Outstanding Bonds as of September 30, 2023	
Issuance	Amount
2019 Special Obligation Refunding & Improvement	\$9,610,000
2021 Special Obligation Refunding Bonds	4,605,000
2022 General Obligation Refunding Bonds	<u>9,560,000</u>
Total Outstanding Bonds	\$23,775,000

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

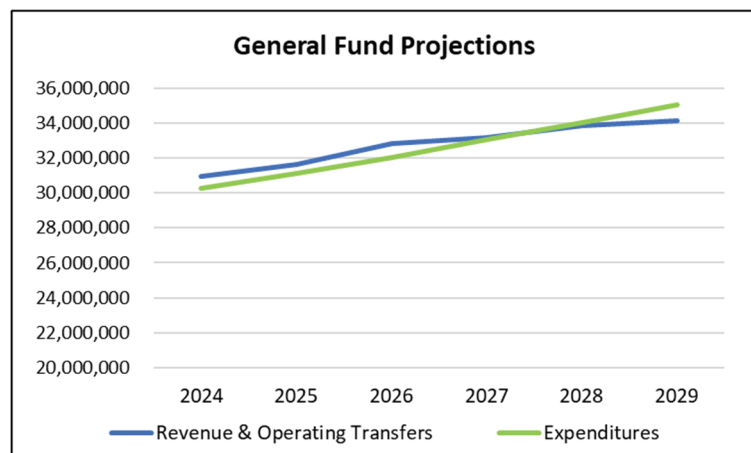
This year the City continues its process of five-year planning for revenue and expenditures in the General Fund. The purpose of the plan is to assist the City in developing long-term strategies to address budgetary issues in the City's operating fund.

The assumptions involved in the projections include 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 4.8% growth factor was used for FY2024 plus the additional projected property tax on approved developments. A 2% growth factor was used for subsequent years.
- Sales Tax – A 3% growth factor was used for 2024 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 marijuana sales tax which will occur during 2024.
- Utility Gross Receipts Tax – A 3% 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 assumptions regarding expenditure growth factors are:

- Personnel – A 11.9% overall growth factor was used for FY2024 to account for the compensation study done in FY2023, and a 3% growth factor was used for subsequent years..
- Contractual Services – A 12% growth factor was used to reflect inflationary pressures on the cost of contractual services. A 2% growth factor was applied to subsequent years.
- Waste Contract –Effective October 1, 2023 the City transitioned to resident-paid waste collection services, and the budgeted expenditures are for the contracted amount for City waste collection.
- Commodities – A (6)% overall growth factor was used.
- Capital Outlay – Future small capital outlay projects are estimated at \$252,107 for fiscal year 2024.



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

	2023 Estimated	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget	2029 Budget
Beginning Fund Balance	\$ 23,609,767	\$ 23,303,379	\$ 23,993,109	\$ 24,552,763	\$ 25,342,356	\$ 25,472,793	\$ 25,288,983
Revenue & Operational Transfers							
Property Taxes	7,013,375	7,351,815	7,679,907	8,348,385	8,353,977	8,680,561	8,689,570
Sales & Use Tax	5,843,033	6,067,537	6,584,441	6,745,052	6,846,228	6,914,690	6,983,837
Utilities	5,445,986	5,629,590	5,783,254	5,814,852	5,828,206	5,842,543	5,857,866
Intergovernmental	1,978,612	2,160,864	2,214,208	2,270,314	2,327,975	2,387,235	2,448,140
Grants & Donations	176,013	221,545	152,437	155,007	157,631	160,311	163,049
One-time Federal Grants	-	-	-	-	-	-	-
Licenses, Permits & Fees	3,052,586	3,884,379	3,405,181	3,454,412	3,504,591	3,555,737	3,607,870
Parks & Recreation	819,856	865,591	882,903	900,561	918,572	936,944	955,682
Fines	743,211	760,334	775,541	791,051	806,873	823,010	839,470
Parking	2,189,414	2,059,538	2,100,288	2,141,853	2,184,249	2,227,493	2,271,601
Interest Income	539,838	540,000	550,800	550,800	561,816	561,816	561,816
Miscellaneous	187,062	188,471	189,390	190,328	191,285	192,260	193,256
Sale of Assets	1,595	600	600	600	600	600	600
Transfer in from ERF	-	-	-	-	-	-	-
Special Business Dist. Transfer	537,699	549,166	610,019	670,880	684,297	697,983	711,943
Capital Transfer for Operations	654,609	685,915	726,137	793,612	834,762	863,953	863,953
Revenue & Operational Transfers	29,182,889	30,965,345	31,655,106	32,827,707	33,201,062	33,845,136	34,148,653
Expenditures & Transfers-out							
Personnel Services	19,719,889	22,092,883	22,721,537	23,416,593	24,138,744	24,877,775	25,639,940
Contractual Services	5,851,685	6,358,330	6,541,907	6,740,258	7,000,927	7,166,973	7,395,428
Waste Contract	2,234,600	203,750	193,961	202,681	211,800	221,295	221,321
Commodities	1,466,714	1,368,545	1,391,527	1,432,062	1,472,634	1,516,383	1,560,040
Capital Outlay	216,389	252,107	246,520	246,520	246,520	246,520	246,520
Total Expenditures	29,489,277	30,275,615	31,095,452	32,038,114	33,070,625	34,028,946	35,063,249
Surplus (Deficit)	(306,388)	689,730	559,654	789,593	130,437	(183,810)	(914,596)
Ending Fund Balance	\$ 23,303,379	\$ 23,993,109	\$ 24,552,763	\$ 25,342,356	\$ 25,472,793	\$ 25,288,983	\$ 24,374,387

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>Planned for completion in FY 2024</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 master plan update began in FY 2023 and is expected to be complete in FY 2024. 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>Planned for completion in FY 2024</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. The master plan update began in FY 2023 and is expected to be complete in FY 2024. 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>Planned for completion in FY 2024</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. The plan update began in FY 2023 and is expected to be complete in FY 2024. 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 2023 ending fund balance with the projected 2024 ending fund balance, five funds will have a change greater than 10%.

Fund	2023 Projected Ending Fund Balance	2024 Projected Ending Fund Balance	\$ Change from 2023 to 2024	% Change from 2023 to 2024
Sewer Lateral Fund	123,671	141,488	17,817	14%
2019 Special Obligation Rfdg & Improv	1,160,256	1,475,968	315,712	27%
Capital Improvement Fund	6,876,149	3,291,356	(3,584,793)	-52%
2014 GO Bond Construction Fund	1,184,117	-	(1,184,117)	-100%
Ice Rink Project Fund	(814,543)	(314,543)	500,000	61%

Sewer Lateral Fund

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

2019 Special Obligation Refunding & Improvement Bond Issue

The 27% 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.

Capital Improvement Fund

The 52% decrease in this fund is a result of capital project costs and transfers out to other funds exceeding revenue. These expenditures and transfers will utilize a portion of the previous year fund balance.

2014 General Obligation Bond Projects Construction Fund

The 100% decrease in this fund is a result of project costs utilizing the last remaining funds from the 2014 General Obligation Bond issue.

Ice Rink Project Fund

The 61% increase in this fund is a result of transfers from the Capital Improvement Fund to reduce the deficit in this fund.

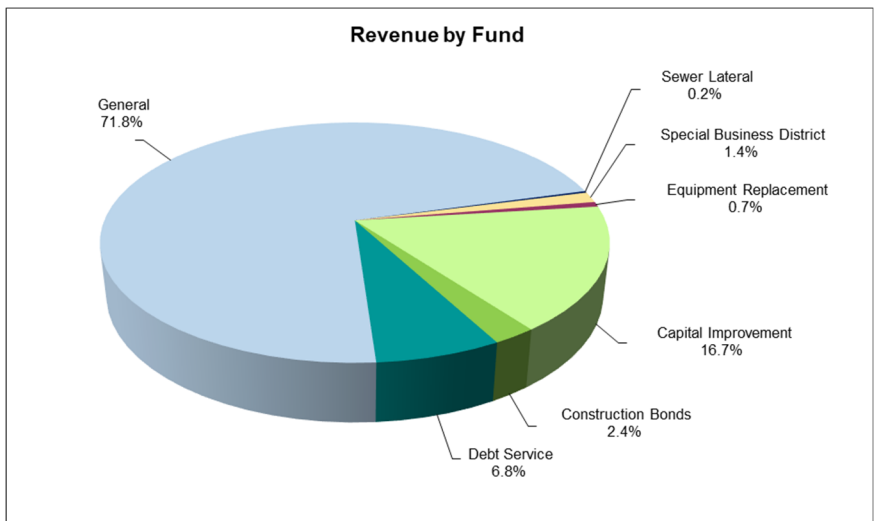


Budget Highlights: All Funds

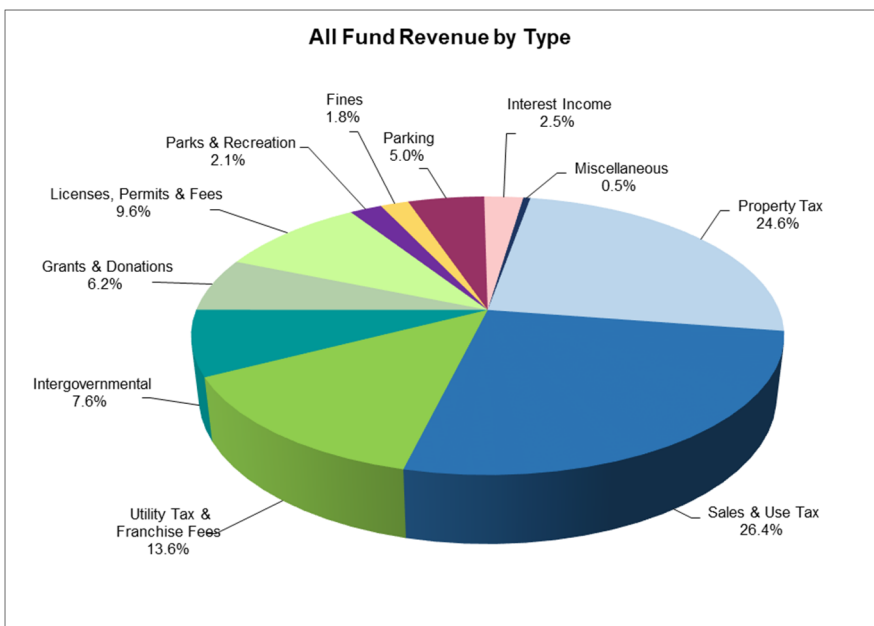
Revenue

Revenue from all funds is projected to increase to \$41,379,680 from the prior year's budget, which is a 10.3% increase. This budget anticipates recovery from the lower economic activity during the pandemic. The budget projections show the largest percentage growth in licenses, permits and fees related to anticipated projects in the City. Grants and donations reflects the highest percentage change due to the anticipated grant revenue related to Central Business District Phase 1 project.

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



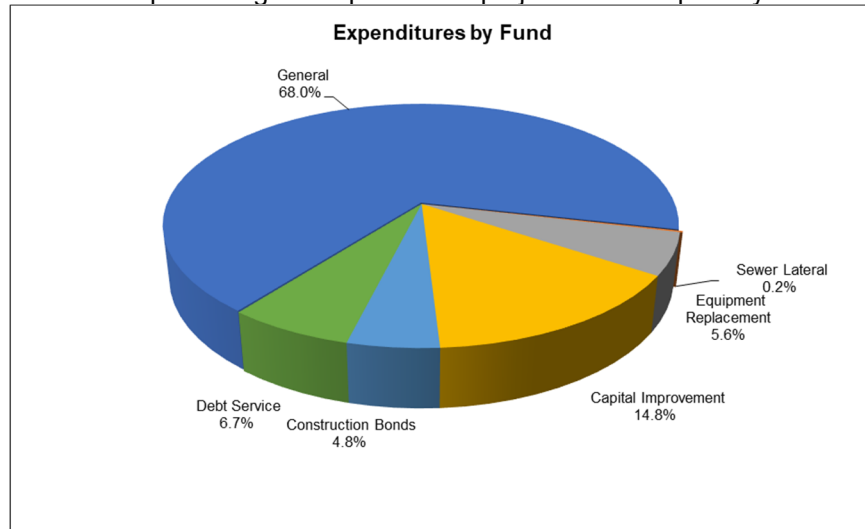
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected in 2024. Property tax, utility tax & franchise fees, intergovernmental, grants and donations, licenses, permits and fees, parks and recreation fees, fines, and sales and use taxes are expected to increase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



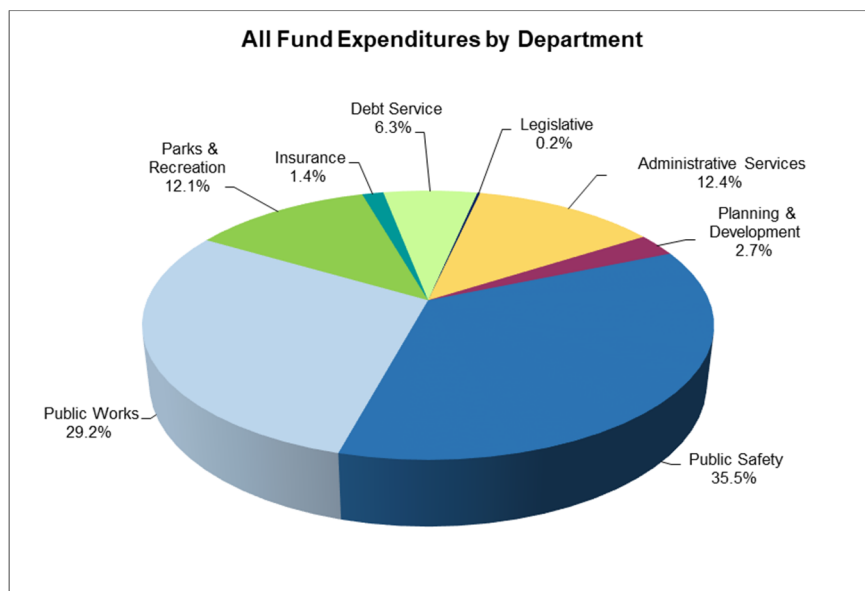
Expenditures

Expenditures from all funds are projected to increase to \$44,552,767 an increase of \$4,252,806 from the prior year's budget, which is a 10.6% 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. Items budgeted for in FY23, which reflected many capital expenditures delayed from the pandemic, have, in many cases, been moved to fiscal year 2024. In 2024, those items and projects are budgeted in the equipment replacement and construction funds which are experiencing 15.3% and 88.4% increases, respectively. Expenditures in the Construction Bond funds are increasing in 2024 as projects are scheduled to use the remaining 2014 General Obligation bond funds. The fiscal year 2024 capital improvement budget also reflects estimated costs to construct a municipal garage. In fiscal year 2023, the City performed a compensation and benefit study, and based upon the results, formulated a new compensation structure which is reflected in personnel expenditures in the general fund.

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



The graph below illustrates the percentage of projected expenditures to be spent by each department or function in 2024. The Administrative, Planning, Public Works, and Insurance departments are expected to increase expenditures 15.3%, 15.0%, 13.9%, and 19.9% respectively compared to the prior year. These increases reflect the compensation study results, and the second half of the comprehensive plan. They also reflect the impact of inflation on the City's expenditures.





Summary of Revenue and Expenditures All Funds

Revenue by Fund

Fund	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Revenue						
General	\$29,738,389	\$27,988,986	\$29,729,664	71.8%	\$1,740,678	6.2%
Sewer Lateral	95,605	97,877	97,817	0.2%	(60)	-0.1%
Special Business District	582,096	545,246	588,544	1.4%	43,298	7.9%
Equipment Replacement	345,074	552,241	276,167	0.7%	(276,074)	-50.0%
Capital Improvement	5,870,614	5,566,724	6,912,836	16.7%	1,346,112	24.2%
Construction Bonds	218,033	34,789	975,535	2.4%	940,746	2704.1%
Debt Service	2,693,438	2,742,792	2,799,117	6.8%	56,325	2.1%
Total Revenue	39,543,250	37,528,655	41,379,680	100.0%	3,851,025	10.3%
Other Financing Sources	22,541,447	4,524,085	4,615,745		91,660	2.0%
Total Revenue & Other Financing Sources	\$62,084,697	\$42,052,740	\$45,995,425		\$3,942,685	9.4%

Expenditures by Fund

Fund	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Expenditures						
General	\$27,012,100	\$29,489,323	\$30,275,615	68.0%	\$786,292	2.7%
Sewer Lateral	65,117	79,000	80,000	0.2%	1,000	1.3%
Equipment Replacement	1,005,588	2,160,032	2,490,828	5.6%	330,796	15.3%
Capital Improvement	2,479,237	3,493,443	6,581,572	14.8%	3,088,129	88.4%
Construction Bonds	294,577	2,146,313	2,159,652	4.8%	13,339	0.6%
Debt Service	2,393,339	2,931,850	2,965,100	6.7%	33,250	1.1%
Total Expenditures	33,249,958	40,299,961	44,552,767	100.0%	4,252,806	10.6%
Other Financing Uses	23,144,622	4,428,490	4,505,223		76,733	1.7%
Total Expenditures & Other Financing Uses	\$56,394,580	\$44,728,451	\$49,057,990		\$4,329,539	9.7%



Summary of Revenue and Expenditures All Funds

Revenue by Type

Type	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Property Tax	\$9,857,716	\$9,748,393	\$10,196,672	24.6%	\$448,279	4.6%
Sales & Use Tax	10,524,550	10,588,179	10,920,715	26.4%	332,536	3.1%
Utility Tax & Franchise Fees	5,151,423	5,445,986	5,629,590	13.6%	183,604	3.4%
Intergovernmental	2,974,849	2,957,251	3,145,048	7.6%	187,797	6.4%
Grants & Donations	2,822,516	560,437	2,580,445	6.2%	2,020,008	360.4%
Licenses, Permits & Fees	3,583,895	3,146,586	3,978,629	9.6%	832,043	26.4%
Parks & Recreation	757,666	819,856	865,591	2.1%	45,735	5.6%
Fines	734,987	743,211	760,334	1.8%	17,123	2.3%
Parking	2,164,292	2,189,414	2,059,538	5.0%	-129,876	-5.9%
Interest Income	705,145	1,082,899	1,052,455	2.5%	(30,444)	-2.8%
Miscellaneous	266,211	246,443	190,663	0.5%	(55,780)	-22.6%
Total Revenue	39,543,250	37,528,655	41,379,680	100.0%	3,851,025	10.3%
Other Financing Sources	22,541,447	4,524,085	4,615,745		91,660	2.0%
Total Revenue & Other Financing Sources	\$62,084,697	\$42,052,740	\$45,995,425		\$3,942,685	9.4%

Expenditures by Department

Department	2022 Actual	2023 Estimated	2024 Budget	2024 % of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Legislative	\$58,769	\$77,546	\$84,378	0.2%	\$6,832	8.8%
Administrative Services	4,622,285	5,080,535	5,859,414	12.4%	778,879	15.3%
Planning & Development	994,779	1,113,438	1,280,023	2.7%	166,585	15.0%
Public Safety	13,673,689	15,149,845	16,560,290	35.5%	1,410,445	9.3%
Public Works	8,168,200	11,968,231	13,631,842	29.2%	1,663,611	13.9%
Parks & Recreation	4,815,960	5,320,037	5,643,678	12.1%	323,641	6.1%
Insurance	512,482	558,915	670,384	1.4%	111,469	19.9%
Debt Service	19,743,948	2,931,850	2,965,100	6.3%	33,250	1.1%
Total Expenditures	52,590,114	42,200,397	46,695,109	100%	4,494,712	10.7%
Other Financing Uses	3,804,466	2,528,054	2,362,881		(165,173)	-6.5%
Total Expenditures & Other Financing Uses	\$56,394,580	\$44,728,451	\$49,057,990		\$4,329,539	9.7%



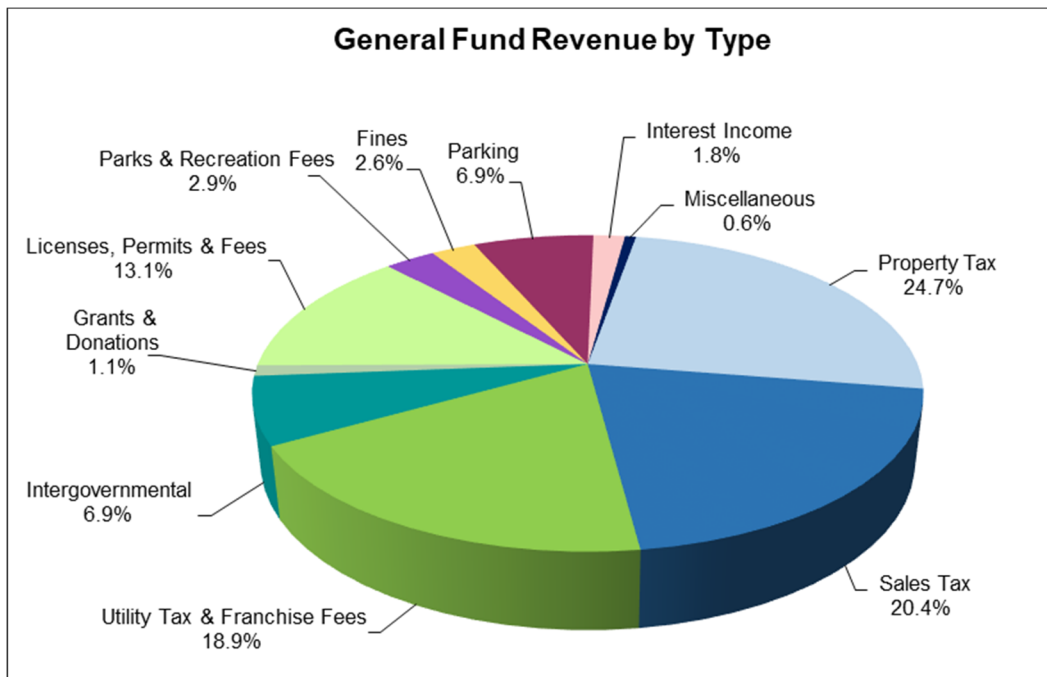
**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds - FY 2024 Proposed Budget**

	General	Sewer Lateral	Special Business District	Equipment Replacement	Capital Improvement	Construction Bond	Debt Service
Revenue							
Property Tax	7,351,815	-	\$587,744	-	\$3,000	-	\$2,254,113
Sales Tax	6,067,537	-	-	-	4,359,128	-	494,050
Utility Tax & Franchise Fees	5,629,590	-	-	-	-	-	-
Intergovernmental	2,057,534	-	-	-	1,087,514	-	-
Grants & Donations	324,875	-	-	20,235	1,269,800	965,535	-
Licenses, Permits & Fees	3,884,379	94,250	-	-	-	-	-
Parks & Recreation Fees	865,591	-	-	-	-	-	-
Fines	760,334	-	-	-	-	-	-
Parking	2,059,538	-	-	-	-	-	-
Interest Income	540,000	3,567	800	255,932	191,202	10,000	50,954
Miscellaneous	188,471	-	-	-	2,192	-	-
Total Revenue	29,729,664	97,817	588,544	276,167	6,912,836	975,535	2,799,117
Expenditures							
Legislative	84,378	-	-	-	-	-	-
Administrative Services	5,321,037	-	-	204,888	-	-	-
Planning & Development	1,265,910	-	-	-	-	-	-
Public Safety	14,866,258	-	-	814,040	-	-	-
Public Works	5,220,246	80,000	-	1,241,001	4,285,572	2,159,652	-
Parks & Recreation	2,847,402	-	-	230,899	2,296,000	-	-
Insurance	670,384	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	2,965,100
Total Expenditures	30,275,615	80,000	-	2,490,828	6,581,572	2,159,652	2,965,100
Revenue Over (Under) Expenditures	(545,951)	17,817	588,544	(2,214,661)	331,264	(1,184,117)	(165,983)
Other Financing Sources (Uses)							
Other Financing Sources	1,235,681	-	-	2,292,264	-	500,000	587,800
Other Financing Uses	-	-	(589,166)	-	(3,916,057)	-	-
Net Other Financing Sources (Uses)	1,235,681	-	(589,166)	2,292,264	(3,916,057)	500,000	587,800
Net Change In Fund Balance	689,730	17,817	(622)	77,603	(3,584,793)	(684,117)	421,817
Estimated Fund Balance							
October 1, 2023	23,303,379	123,671	99,517	9,419,161	6,876,149	369,574	2,279,843
September 30, 2024	23,993,109	\$141,488	\$98,895	\$9,496,764	3,291,356	(\$314,543)	\$2,701,660

Budget Highlights: General Fund

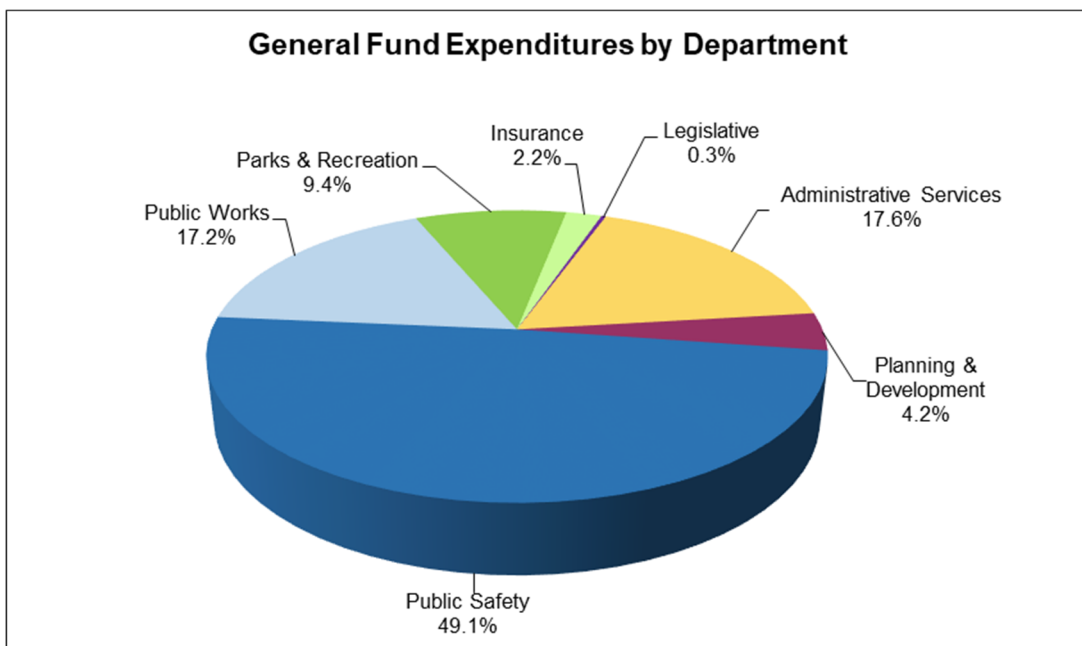
Revenue

Total revenue for the General Fund, the City's operating fund, will increase to \$29,729,664 from the prior year's budget, or 6.2%. Grants & donations and licenses, permits and fees are anticipated to have the largest increase at 18.5% and 27.2%, respectively. The graph below illustrates General Fund revenue projections by type of revenue in 2024.



Expenditures

General Fund expenditures are projected to increase to \$30,275,615 from the prior year budget, or 2.7%, due to filled vacancies, increases in employee compensation including benefit costs. The graph below illustrates projected 2024 expenditures by department.

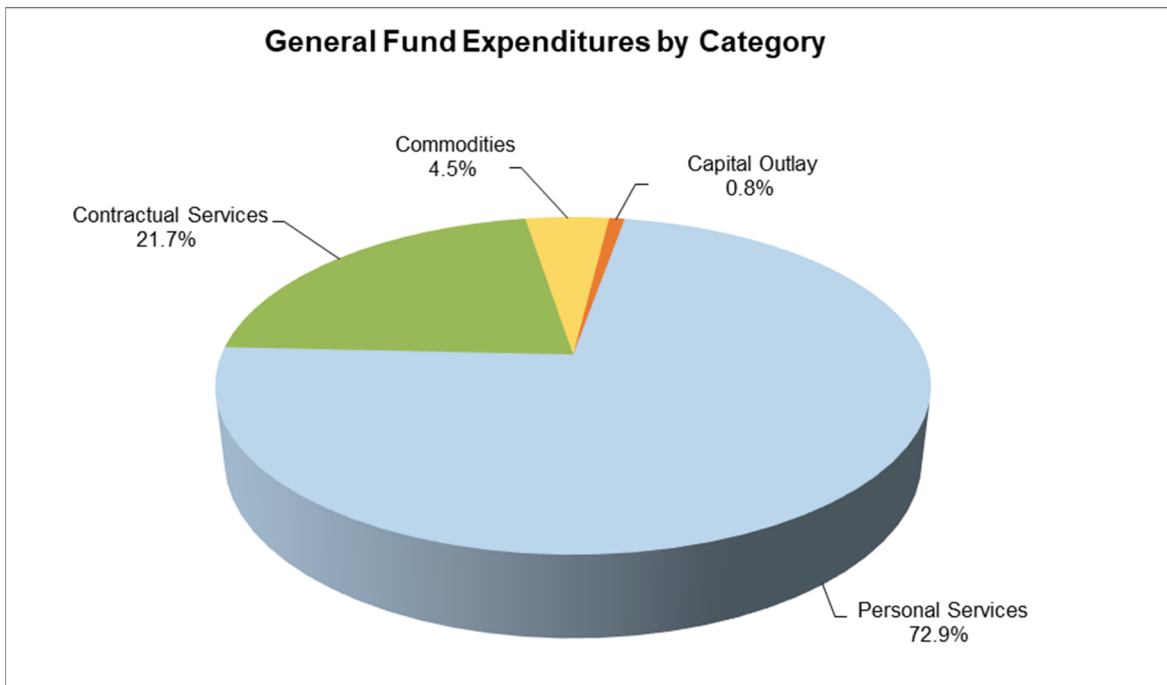


General Fund Expenditures by Category

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

General Fund Expenditures by Category

Category	2023 Estimated	2024 Budget	% of Total	\$ Change 2023 to 2024	% Change 2023 to 2024
Personal Services	\$19,719,935	\$22,092,883	72.9%	\$2,372,948	12.0%
Contractual Services	8,086,285	6,562,080	21.7%	-1,524,205	-18.8%
Commodities	1,466,714	1,368,545	4.5%	(98,169)	-6.7%
Capital Outlay	216,389	252,107	0.8%	35,718	16.5%
Total Expenditures	\$29,489,323	\$30,275,615	100%	\$786,292	2.7%





Summary of Revenue and Expenditures General Fund

Revenue by Type

Type	2022	2023	2024	2024	\$ Change	% Change
	Actual	Estimated	Budget	% of Total	2023 to 2024	2023 to 2024
Property Tax	\$7,090,542	\$7,013,375	\$7,351,815	24.7%	\$338,440	4.8%
Sales Tax	5,742,024	5,843,033	6,067,537	20.4%	224,504	3.8%
Utility Tax & Franchise Fees	5,151,423	5,445,986	5,629,590	18.9%	183,604	3.4%
Intergovernmental	1,882,753	1,880,504	2,057,534	6.9%	177,030	9.4%
Grants & Donations	1,974,292	274,121	324,875	1.1%	50,754	18.5%
Licenses, Permits & Fees	3,489,711	3,052,586	3,884,379	13.1%	831,793	27.2%
Parks & Recreation Fees	757,666	819,856	865,591	2.9%	45,735	5.6%
Fines	734,987	743,211	760,334	2.6%	17,123	2.3%
Parking	2,164,292	2,189,414	2,059,538	6.9%	(129,876)	-5.9%
Interest Income	532,539	539,838	540,000	1.8%	162	0.0%
Miscellaneous	218,161	187,062	188,471	0.6%	1,409	0.8%
Total Revenue	29,738,389	27,988,986	29,729,664	100.0%	1,740,678	6.2%
Other Financing Sources	989,836	1,193,903	1,235,681		41,778	3.5%
Total Revenue & Other Financing Sources	\$30,728,225	\$29,182,889	\$30,965,345		\$1,782,456	6.1%

Expenditures by Department

Department	2022	2023	2024	2024	\$ Change	% Change
	Actual	Estimated	Budget	% of Total	2023 to 2024	2023 to 2024
Legislative	\$58,769	\$77,546	\$84,378	0.3%	\$6,832	8.8%
Administrative Services	4,072,917	4,622,464	5,321,037	17.6%	698,573	15.1%
Planning & Development	925,754	1,099,358	1,265,910	4.2%	166,552	15.1%
Public Safety	12,924,886	13,717,157	14,866,258	49.1%	1,149,101	8.4%
Public Works	5,992,472	6,810,532	5,220,246	17.2%	(1,590,286)	-23.4%
Parks & Recreation	2,524,819	2,603,351	2,847,402	9.4%	244,051	9.4%
Insurance	512,482	558,915	670,384	2.2%	111,469	19.9%
Total Expenditures	\$27,012,100	\$29,489,323	\$30,275,615	100.0%	\$786,292	2.7%



Summary of Budget Transfers

Funds Involved in Transfer	Purpose of Transfer	Amount
1. Special Business District to General Fund	Fund a portion of expenditures recorded in the General Fund for economic development activities which includes reimbursement of City staffing expenditures, events, parking improvements, professional services, watering, and insurance	\$549,166
2. Capital Improvement Fund to Equipment Replacement Fund*	Fund departmental contributions for future replacement of vehicles and equipment	\$2,142,342
3. Capital Improvement Fund to General Fund*	Utilize a portion of Road and Bridge tax and Parks & Storm Water sales tax revenue to support operational costs in the General Fund, shown net of the General Fund portion of contributions for future replacement of vehicles and equipment not meeting the higher definition of a capital asset**	\$685,915
4. Capital Improvement Fund to 2021 Special Obligation Refunding Bond Issue	Debt payments	\$587,800
5. Capital Improvement Fund to Ice Rink Project Fund	Payback Ice Rink Expenditures	\$500,000
6. Special Business District to Equipment Replacement Fund	Fund parking improvements recorded in the Equipment Replacement Fund	\$40,000

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

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



Strategic Plan

In 2012, the City developed a strategic plan called “C the Future” with the community and civic leaders. It includes a vision, key performance areas, strategic initiatives, and action plans for the City. The link to the planning process is below.

<https://www.claytonmo.gov/programs-initiatives/c-the-future-clayton-s-strategic-planning-process>

The City’s FY2024 budget demonstrates its commitment to this strategic plan in several ways. The performance measures included in each department’s budget illustrate the high level of service and commitment to these goals.

Exceptional City Services:

The City is committed to delivering exceptional city services, and in its FY2024 budget we have maintained staffing levels and implemented a new salary structure that includes a minimum 3% salary increase. In FY 2023, in order to attract and retain high caliber employees to continue to provide exceptional services levels, in an efficient and professional way, the City underwent a compensation study. The FY2024 budget reflects the results of this study in salaries and benefits.

Livable Community:

In our FY2024 budget, we have included multiple capital items that will enhance the City’s goal of creating a livable community. In our Capital Outlay account, multiple street and lighting projects, and park enhancement projects, continuation of a bike and pedestrian master plan, and the parks master plan are budgeted to further our strategic goal of creating a livable community.

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.

PUBLIC SAFETY



\$148
2022 ACTUAL

Police cost per capita

\$153
2022 GOAL

\$144
2021 ACTUAL



\$135
2022 ACTUAL

Fire/EMS cost per capita

\$130
2022 GOAL

\$132
2020 ACTUAL



83%
2022 ACTUAL

UCR Part I violent crime clearance rate

75%
2022 GOAL

100%
2021 ACTUAL



27%*
2022 ACTUAL

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

100%*
2022 GOAL

36%*
2021 ACTUAL

ECONOMIC DEVELOPMENT



\$9.14
2022 ACTUAL

Sales tax per square foot of retail space

\$7.33
2022 GOAL

\$7.49
2021 ACTUAL

PLANNING AND DEVELOPMENT



50%*
2021 ACTUAL

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

N/A*
2020 GOAL

44%*
2019 ACTUAL

PARKS AND RECREATION



94%*
2021 ACTUAL

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

95%*
2021 GOAL

94%*
2019 ACTUAL



\$11,972
2022 ACTUAL

Cost of park maintenance per acre

\$13,500
2022 GOAL

\$12,489
2021 ACTUAL

TRANSPORTATION



96%
2022 ACTUAL

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

95%
2022 GOAL

94%
2021 ACTUAL

ORGANIZATIONAL EXCELLENCE



32
2022 ACTUAL

Annual training hours per employee

30
2022 GOAL

40
2021 ACTUAL

*Based on results of biennial surveys.



Exceptional City Services Scorecard

		2021	2022	2022	2023	2024
		Actual	Goal	Actual	Goal	Goal
Public Safety						
Customer	% residents surveyed who feel safe	90%	-	-	90%	-
	% of residents surveyed rating competency of Fire/EMS are good or excellent	94%	-	-	90%	-
Financial	Police cost per capita	\$144	\$153	✓ \$148	\$148	\$155
	Fire/EMS cost per capita	\$137	\$130	✗ \$135	\$132	\$152
Process	% of fires contained in room of origin	93%	100%	✓ 100%	100%	100%
	UCR Part I crimes per 1,000 population	13.70	18.00	✓ 15.60	18.00	17.00
	UCR Part I property crime clearance rate	31%	20%	✓ 22%	20%	20%
	UCR Part I violent crime clearance rate	100%	75%	✓ 83%	75%	75%
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	67%	100%	✗ 27%	100%	100%
People	Average annual training hours per employee	353	120	✓ 394	120	140
	% employees meeting requirements to promote	75%	68%	✓ 70%	68%	-

Economic Development						
Financial	Sales tax per square foot of retail space	\$7.49	\$7.33	✓ \$9.14	\$8.91	\$9.51
	Commercial property tax per square foot of office and retail space	\$0.44	\$0.51	✗ \$0.49	\$0.56	\$0.57
Process	Number of annual prospect or retention visits	50	50	✓ 54	50	50
People	Average annual training hours per employee	43.5	26	✓ 32	26	30

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	90%	98%	✗ 94%	95%	96%
	% of projects approved without modification to ARB	96%	95%	✗ 85%	95%	90%
People	Average Annual hours of training per employee	40	45	✗ 36	40	42

Recreation and Culture						
Customer	% residents rating overall satisfaction as good or better	94%	-	-	95%	95%
Financial	Cost of park maintenance per acre maintained	\$12,489	\$13,500	✓ \$11,972	\$13,500	\$13,500
	% operating cost recovery for recreation facilities	66%	80%	✗ 76%	75%	80%
Process	% of registrants per total capacity of recreation programs	-	75%	✓ 81%	75%	80%
	Acres properly maintained (per park inspection index)	84%	85%	✗ 84%	85%	85%
	% households with one or more recreation pass holders	25%	26%	✓ 27%	28%	30%
People	Average annual training hours per full-time equivalent employee	13	20	✗ 16	20	20

Key	
✓	Goal met
✗	Goal not met

Exceptional City Services Scorecard

Transportation		2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of residents rating streets as good or better	69%	-	-	80%	-
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$72,248	\$20,564	✓ \$19,660	\$65,090	\$70,895
Process	% lane miles with Pavement Condition Index rating of 3 or higher	94%	95%	✓ 96%	95%	95%
	% of linear miles with dedicated/shared bicycle routes	20%	20%	✓ 20%	20%	20%
	Annual sidewalk defects per 1,000 linear feet	-	2.50	-	2.30	2.20
People	Average annual training hours per employee	18	32	✗ 25	25	25

Organizational Excellence		2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of employees rating HR service as good or better	-	-	-	92%	-
	% of employees rating IT service as good or better	-	90%	✓ 90%	90%	90%
	% of employees rating Finance service as good or better	94%	85%	✓ 89%	85%	85%
Financial	IT cost per endpoint (desktops, laptops, tablets)	\$3,025	\$6,080	✓ \$3,370	\$4,284	\$3,997
	Finance cost per \$1M in operating expenditures	\$27,828	\$30,351	✓ \$27,619	\$28,740	\$27,391
Process	Annual % IT system "up" time	99.99%	99.80%	✓ 99.80%	99.80%	99.80%
	Annual number of auditor adjusting entries	2	<2	✗ 2	<2	<2
	Annual \$ of auditor adjusting entries	\$22,311	<\$100,000	✗ \$966,515	<100,00	<100,00
	City-wide rate of turnover (excluding retirement, disability or death)	10.80%	<5.00%	✗ 16.48%	5.00%	5.00%
People	Annual training hours per employee	40	30	✓ 32	30	30

Key	
✓	Goal met
✗	Goal not met

(This page intentionally left blank)



Revenue Sources

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

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

Each revenue page includes information regarding the following:

Description

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

Legal Authorization

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

Trend Analysis

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

Financial Trend

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



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 anticipates collection of a 3% marijuana sales tax beginning in FY 24, which was approved in April of 2023.

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

Authorization

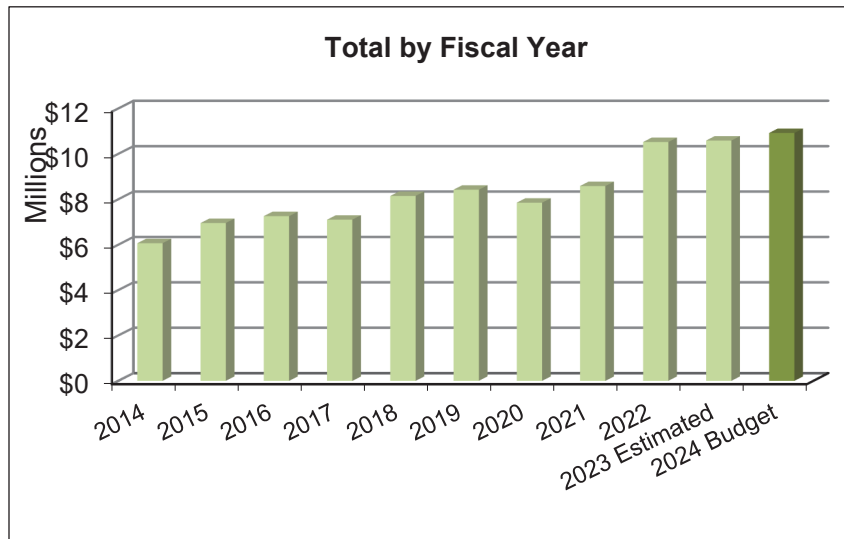
State Statute
General 66.600-66.630 & 94.857
Capital Improvement 94.577
Local Option 94.850
Parks & Storm water 644.032
Fire Services 321.242
Use tax 144.75
Public Safety 67.547

City Ordinance
Municipal Code Chapter

Source

Missouri Department
of Revenue

Trend Analysis



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

Fiscal Year	General Fund	Capital Improvement Fund	Debt Service	Total All Funds	% Change from Previous Year
2014	3,290,992	2,774,108	0	6,065,100	1.2%
2015	4,077,464	2,876,695	0	6,954,159	14.7%
2016	4,330,748	2,926,607	0	7,257,355	4.4%
2017	4,252,769	2,848,597	0	7,101,367	-2.1%
2018	5,105,173	3,043,147	0	8,148,321	14.7%
2019	5,221,766	3,199,814	0	8,421,580	3.4%
2020	4,402,006	3,323,386	125,999	7,851,391	-6.8%
2021	4,884,104	3,237,025	462,709	8,583,838	9.3%
2022	5,742,024	4,288,601	493,925	10,524,550	22.6%
2023 Estimated	5,843,033	4,245,146	500,000	10,588,179	0.6%
2024 Budget	6,067,537	4,359,128	494,050	10,920,715	3.1%
% of Funds 2024 Revenue	18.9%	61.4%	17.9%		



Real & Personal Property Tax

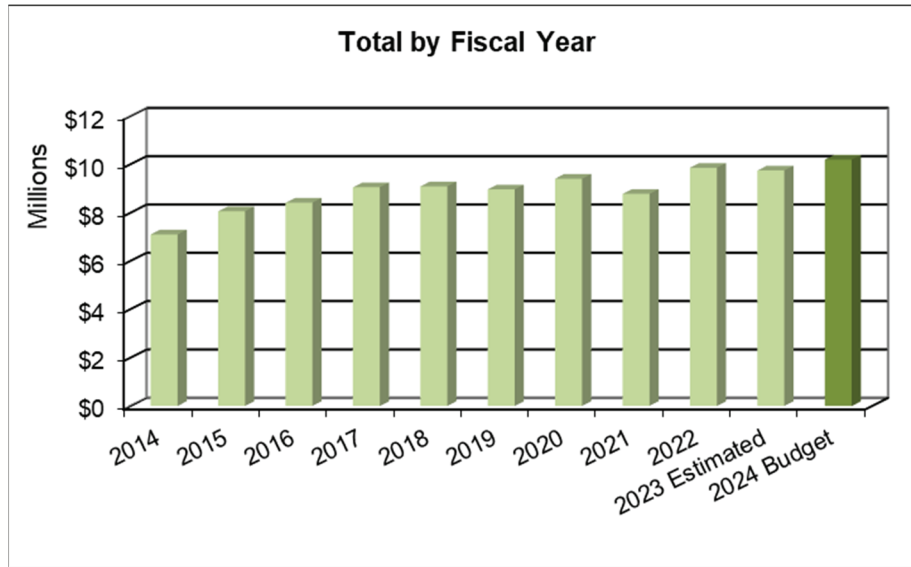
Description

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

Authorization
State Statute
137.073

MO Constitution
Article 10, Section 22

City Ordinance
City Charter



Trend Analysis

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

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

Fiscal Year	General Fund	Special Business District	Capital Improvement Fund	2009 & 2019 S.O. Debt Service	2014 G.O. Debt Service	Total All Funds	% Change from Prior Year
2014	5,584,654	428,244	2,890	1,082,694	0	7,098,482	10.2%
2015	5,568,826	417,427	2,938	1,041,304	1,030,854	8,061,349	13.6%
2016	5,778,041	437,183	3,208	1,067,099	1,128,977	8,414,509	4.4%
2017	6,404,536	519,513	3,004	1,072,503	1,054,474	9,054,030	7.6%
2018	6,164,146	462,515	3,417	1,091,599	1,370,274	9,091,952	0.4%
2019	6,203,177	466,390	2,620	1,116,084	1,174,081	8,962,351	-1.4%
2020	6,835,478	530,531	2,894	1,203,060	834,201	9,406,164	5.0%
2021	6,321,990	463,838	3,136	1,150,675	839,489	8,779,127	-6.7%
2022	7,090,542	580,822	3,061	1,194,146	989,144	9,857,716	12.3%
2023 Estimated	7,013,375	540,080	3,147	1,199,709	992,082	9,748,393	-1.1%
2024 Budget	7,351,815	587,744	3,000	1,233,830	1,020,283	10,196,672	4.6%
% of Funds 2024 Revenue	23.7%	91.8%	0.0%	68.8%	94.1%		



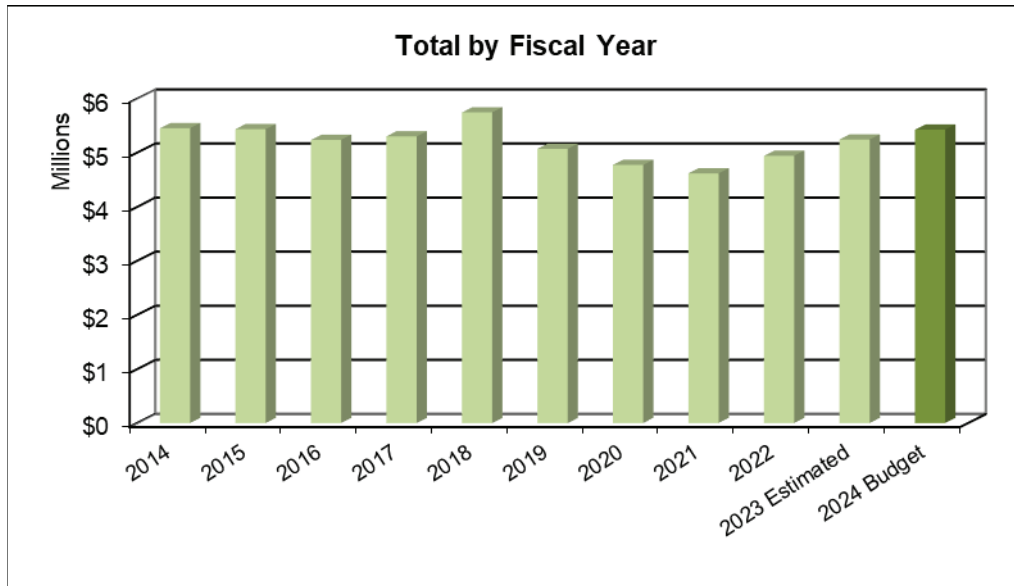
Gross Receipts (Utility) Tax

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. In 2022 and 2023 revenue increased as the downtown area gradually resumed normal activity levels. 2024 revenue is projected to increase 3.5%.

General Fund						
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	2,682,595	1,079,332	723,946	457,572	4,943,445	7.1%
2023 Estimated	2,881,566	1,081,340	793,015	485,409	5,241,330	6.0%
2024 Budget	3,025,644	1,048,899	804,910	546,085	5,425,538	3.5%
% of Funds 2024 Revenue	9.3%	3.5%	2.6%	1.6%		



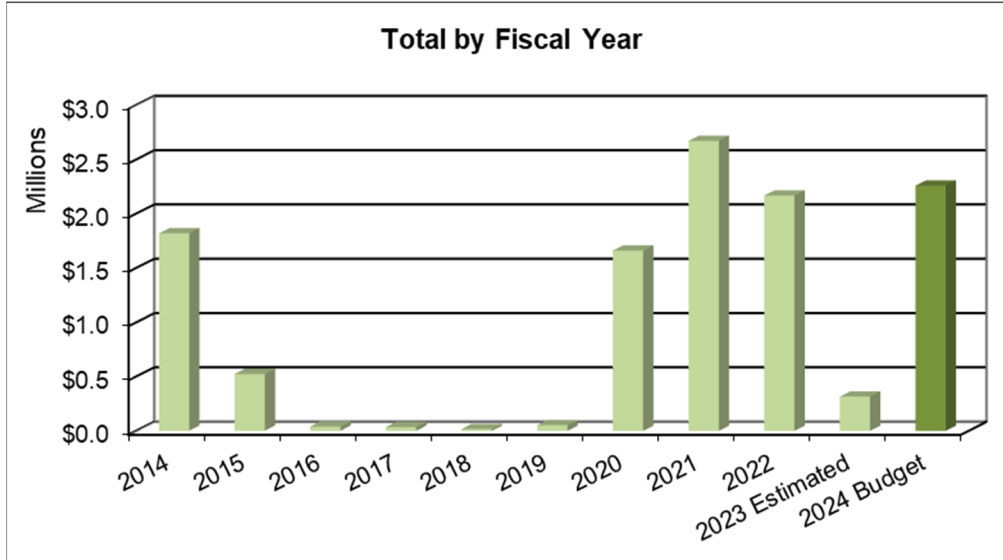
Federal Grants

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 that qualify for federal funding have already been renovated. In 2020, the City received a Coronavirus Aid, Relief, and Economic Security Act (CARES), and in 2021 and 2022 the City received funds from the American Rescue Plan Act (ARPA). In 2024, the City is expecting to receive grant funding for a few projects, the largest of them being the resurfacing of the Central Business District.

Fiscal Year	General Fund	Equipment Replacement Fund	Capital Improvement Fund	Construction Funds	Total All Funds	% Change from Previous Year
2014	111,269	0	1,707,947	0	1,819,216	-42.5%
2015	34,478	0	489,679	0	524,157	-71.2%
2016	16,622	0	22,899	0	39,521	-92.5%
2017	11,528	0	22,700	0	34,228	-13.4%
2018	16,567	0	0	0	16,567	-51.6%
2019	7,863	0	44,494	0	52,358	216.0%
2020	1,164,820	39,091	455,836	0	1,659,747	3,070.0%
2021	1,829,586	15,189	85,611	739,847	2,670,233	60.9%
2022	1,764,968	199,192	0	202,575	2,166,736	-18.9%
2023 Estimated	50,063	221,081	45,000	0	316,144	-85.4%
2024 Budget	23,583	0	1,269,800	965,535	2,258,918	614.5%
% of Funds Revenue	0.2%	3.8%	0.7%	0.0%		



Permits and Fees

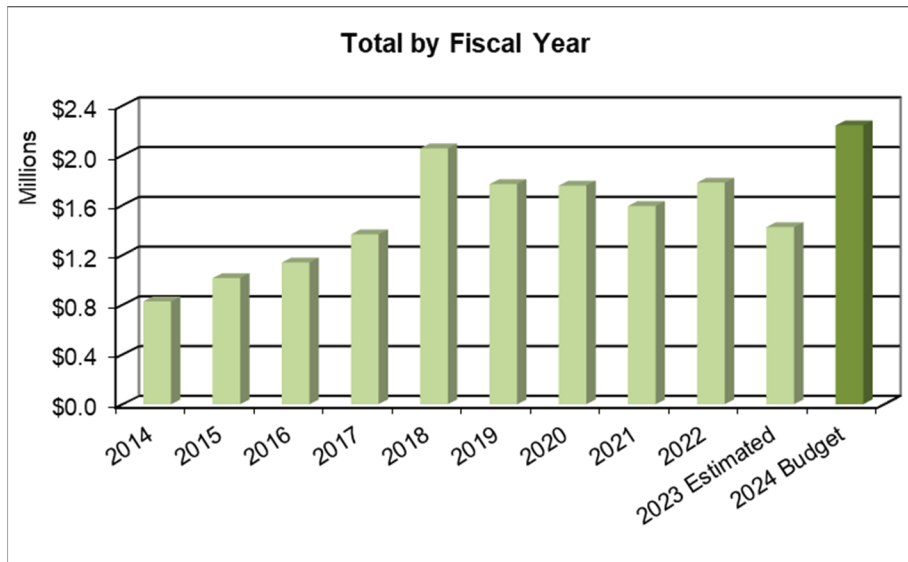
Description

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 had development activity at about the same level as 2022. In 2024, we are expecting to see an increase in revenue due to new development projects.

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



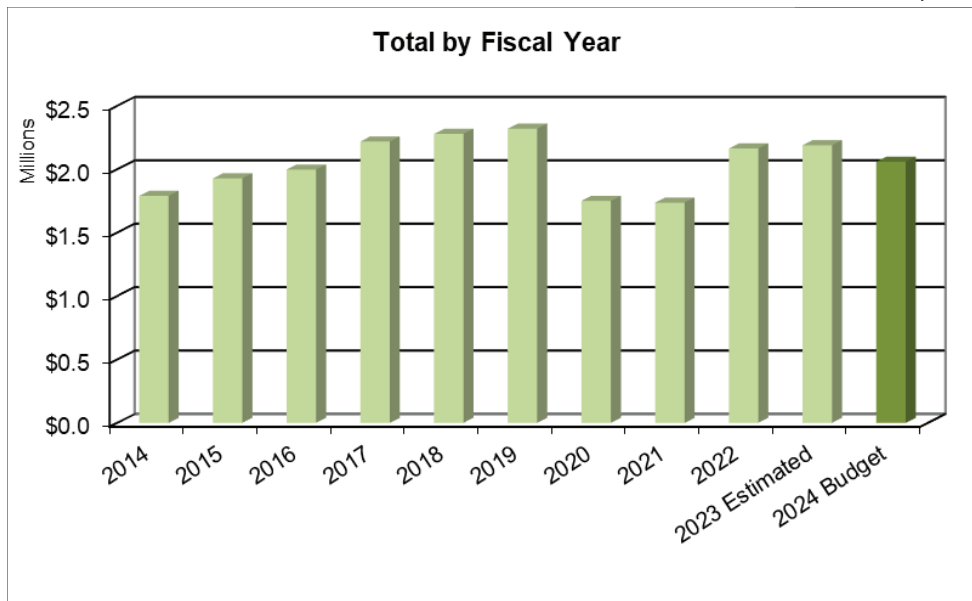
Parking – On-Street, Lots & Garages

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 2024 is expected to decrease from 2023. Parking garage revenue continues to be below pre-pandemic level.

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



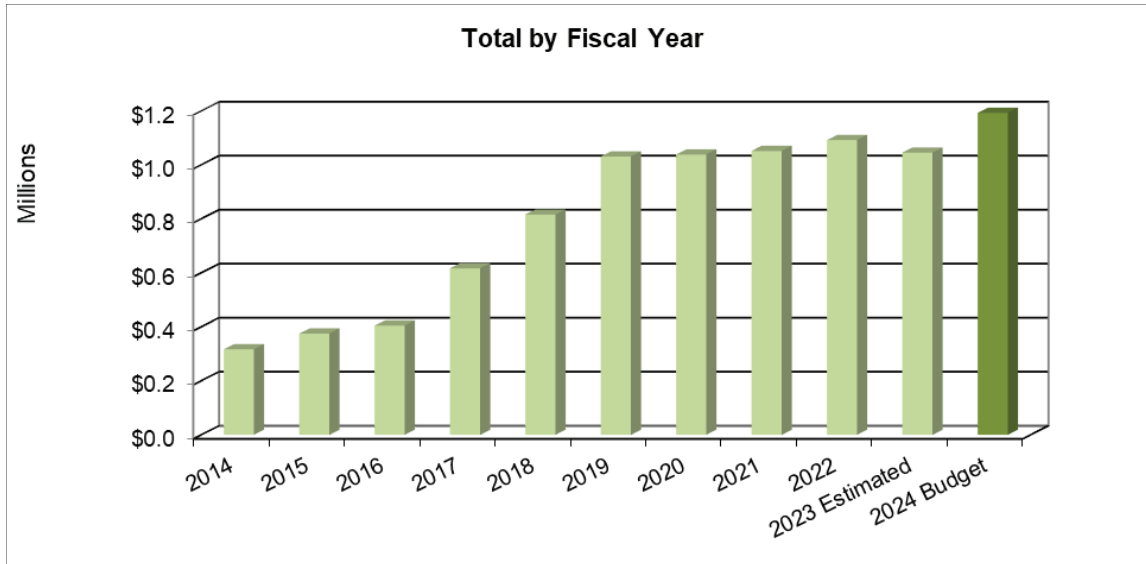
Shared Services & Staff Reimbursements

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.

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



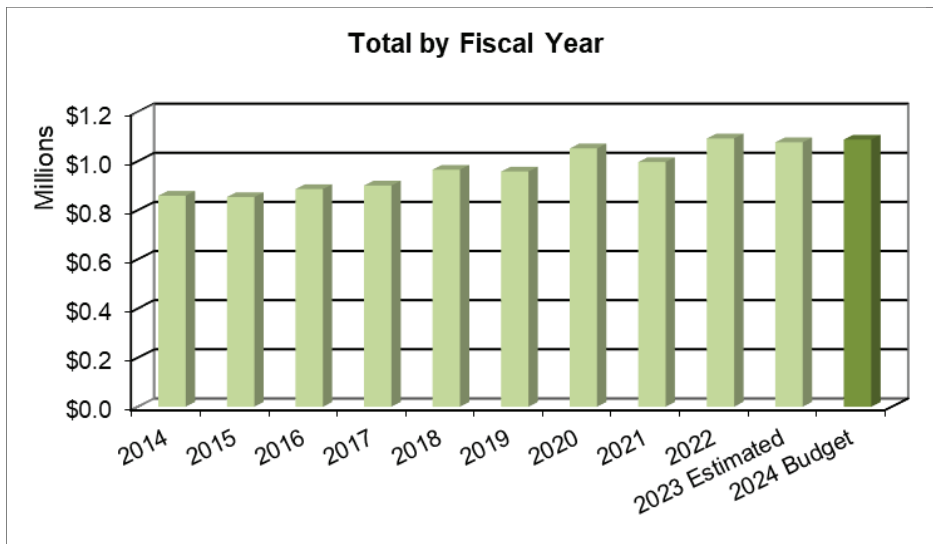
St. Louis County Road & Bridge Tax

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 2024 due to growth in assessed valuations.

Fiscal Year	Capital Improvement Fund	% Change from Previous Year
2014	859,090	1.0%
2015	853,654	-0.6%
2016	886,065	3.8%
2017	900,496	1.6%
2018	964,884	7.2%
2019	957,829	-0.7%
2020	1,051,900	9.8%
2021	995,998	-5.3%
2022	1,092,096	9.6%
2023 Estimated	1,076,747	-1.4%
2024 Budget	1,087,514	1.0%
% of Funds 2024 Revenue	15.6%	



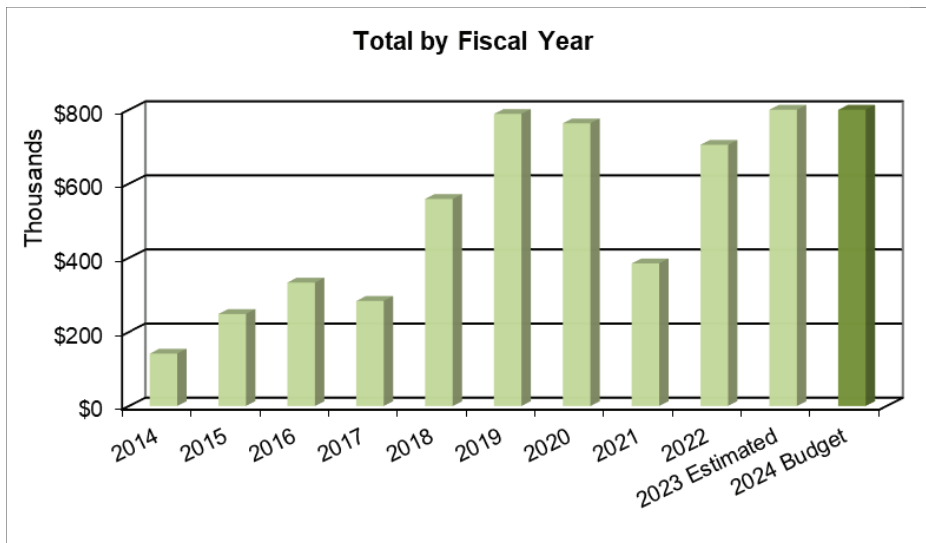
Interest Income

Authorization
State Statute
N/A

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.

City Ordinance
City Charter



Trend Analysis

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

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



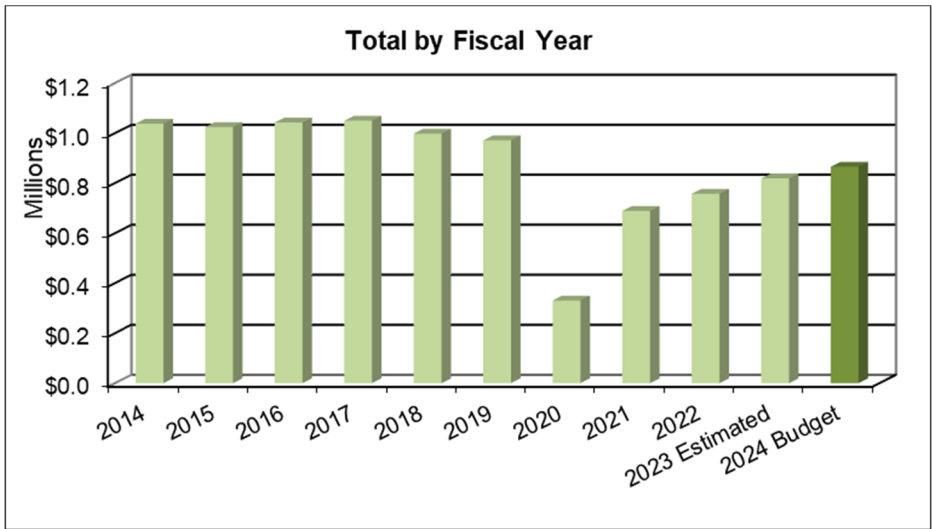
Parks & Recreation Revenue

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

Variances 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. Small fee increases were reflected in the 2023 budget. In 2024, we expect about 5.6% increase in fee revenue due to an increase demand for services.

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



Municipal Court & Parking Fines

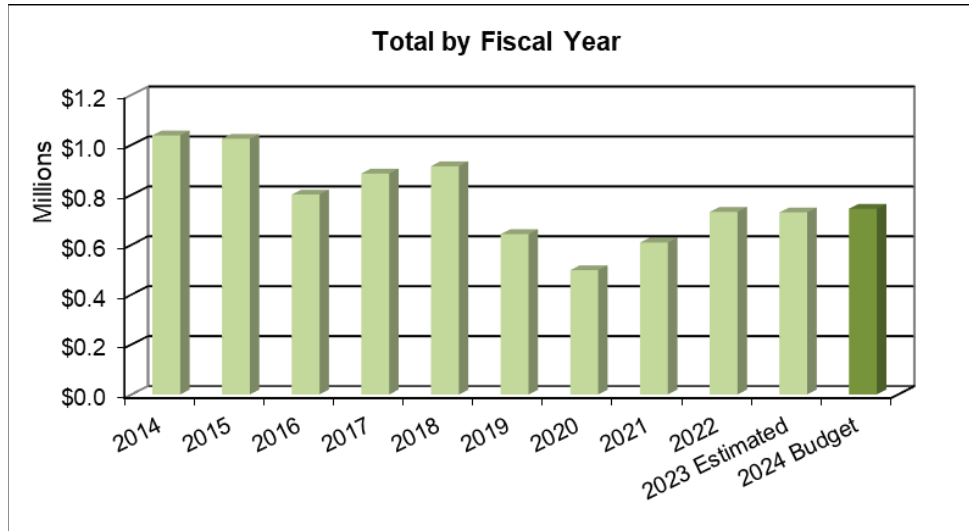
Description

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 but has returned to normal. This revenue is expected to increase for 2024.

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



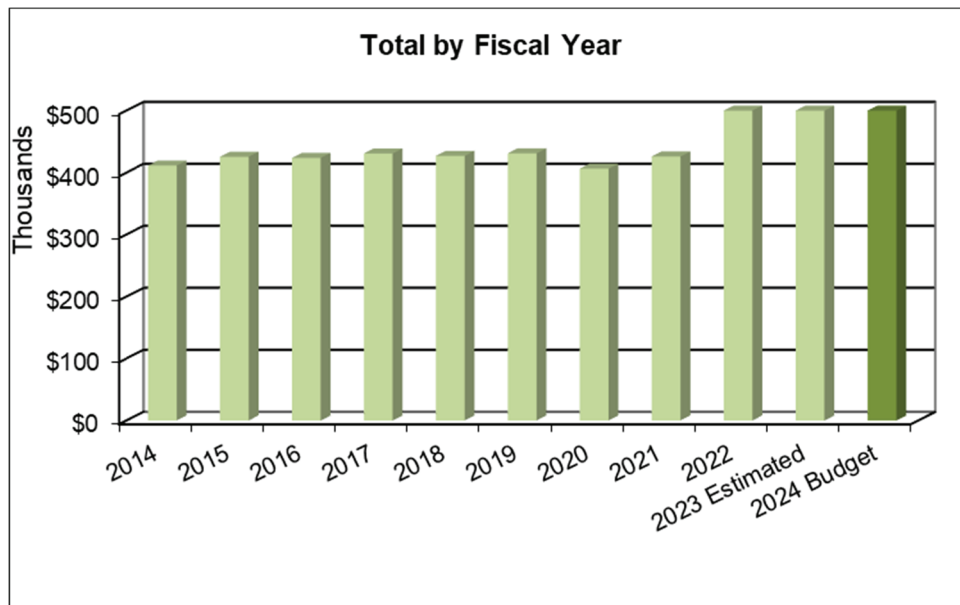
Gasoline Tax

Authorization
 State Statute
 142.345

Description

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

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 2024 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 four years.

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



Ambulance Service Charges

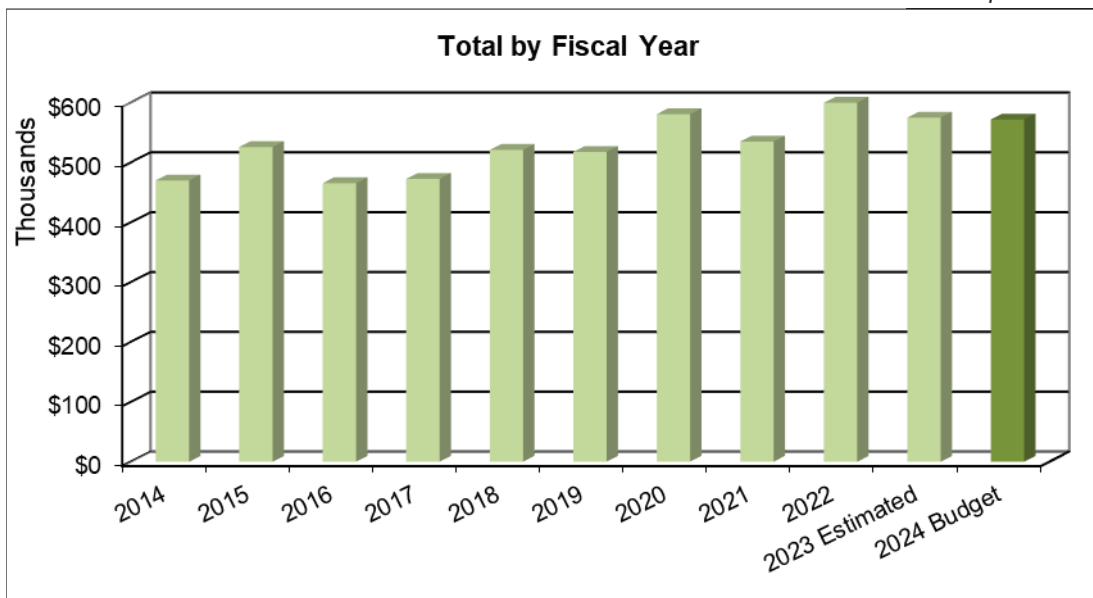
Description

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 experienced decreased activity during the pandemic, due to lower daytime population in the business community causing less traffic in the area and fewer people in the downtown office buildings, these revenues have returned to normal as people have returned to pre-pandemic activities. In 2024, the City is expecting a small fluctuation in revenue due to medical services demand.

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



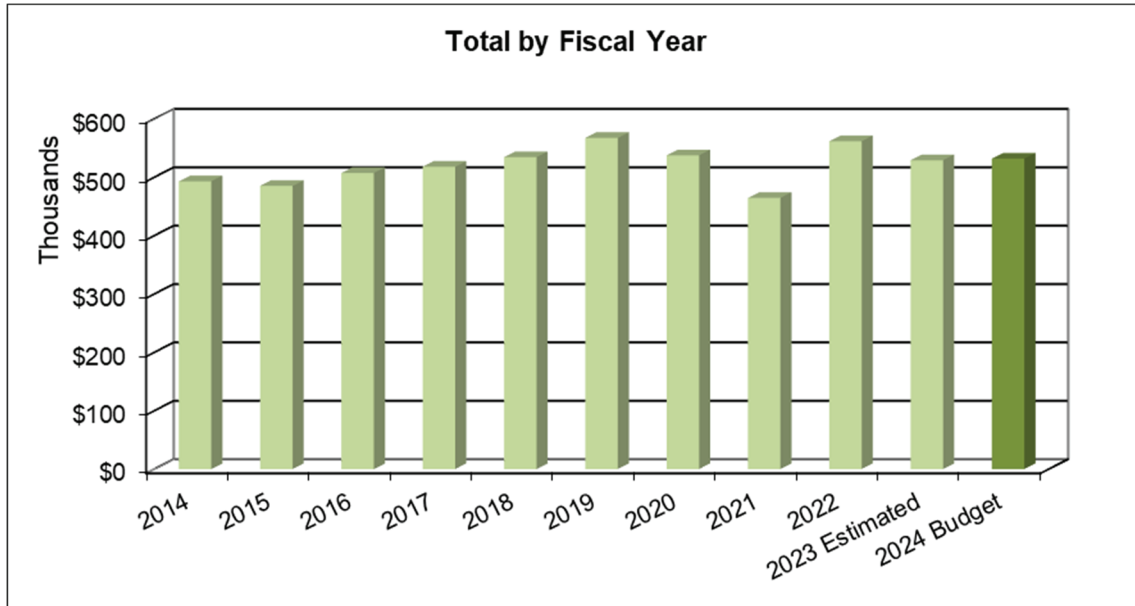
Business & Liquor License Revenue

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. . In 2024, we are expecting to see a 0.5% increase in revenue over 2023.

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



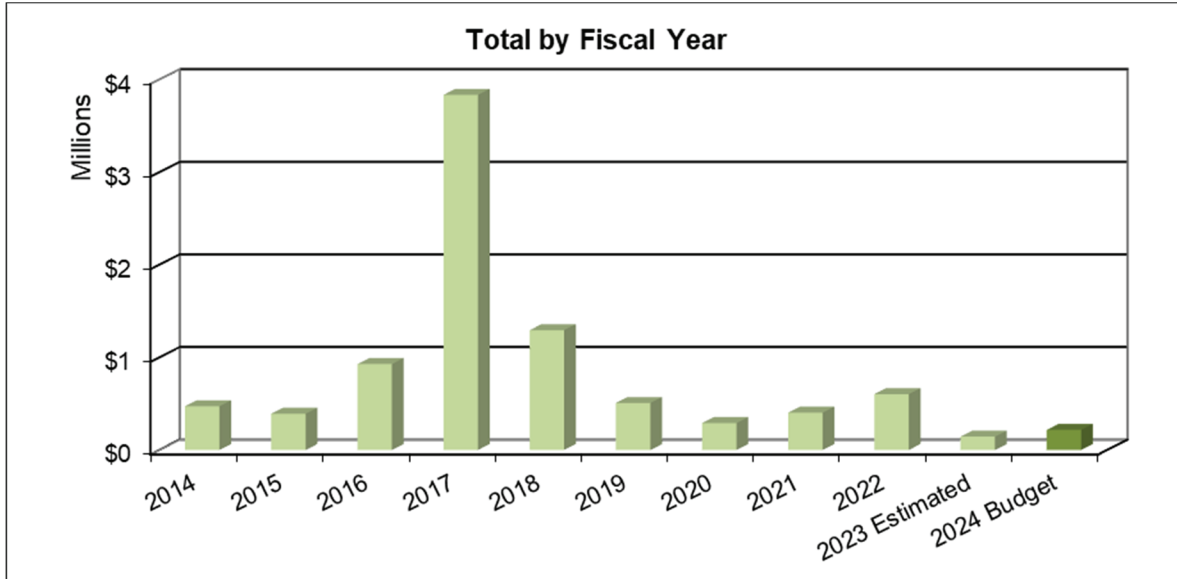
State and Local Grants & Donations

Authorization
 State Statute
 479.050
 479.260

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.

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 and has become a substantial source of project revenue. The largest donation for a project was in 2017/2018 which also included ongoing revenue of approximately \$100,000 per year for maintenance of the project. FY2024 revenue includes grants and donations for various smaller projects.

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



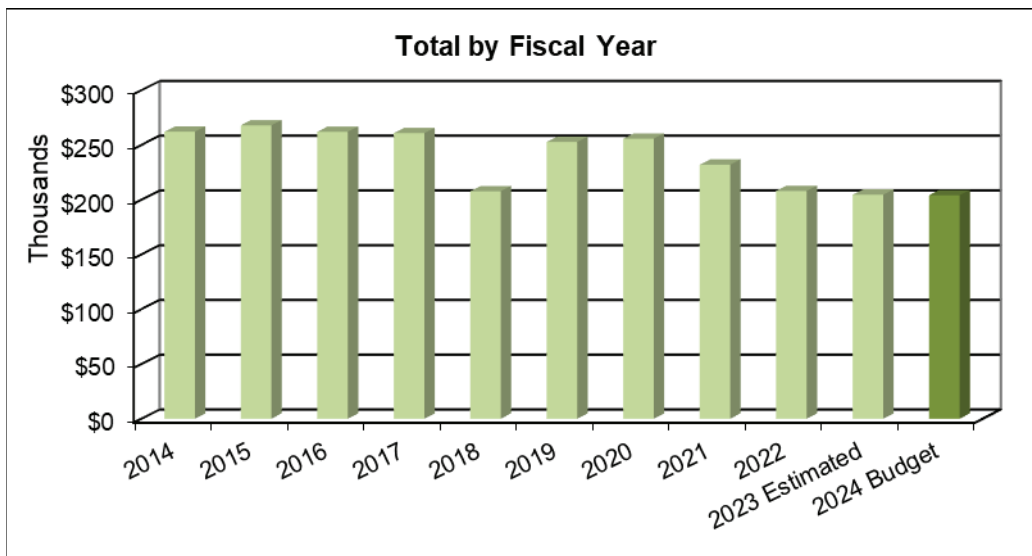
Cable Franchise Fees

Authorization
State Statute
94.270

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.

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	207,978	-10.4%
2023 Estimated	204,656	-1.6%
2024 Budget	204,052	-0.3%
% of Funds 2024 Revenue	0.7%	



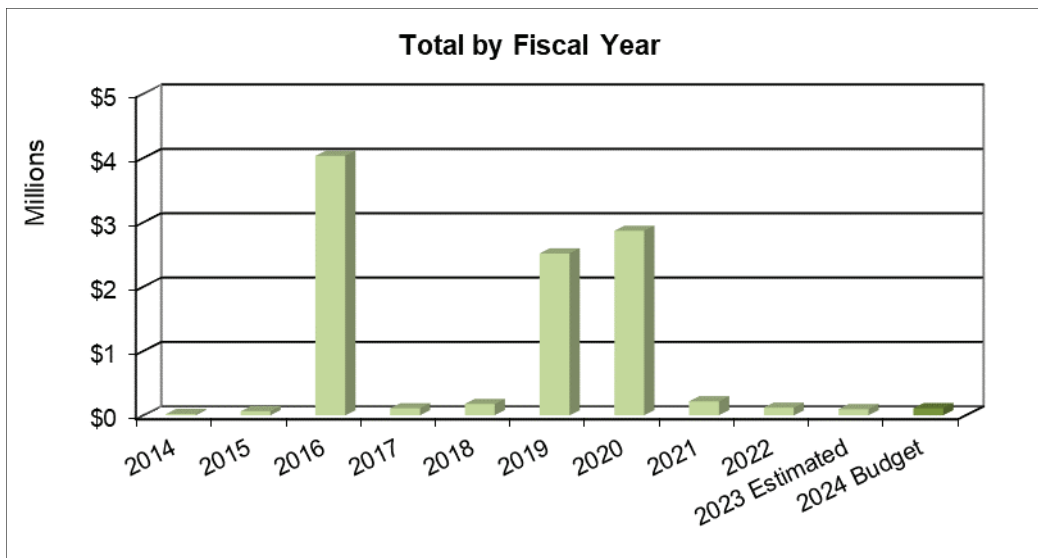
Sale of Assets

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	207	118,800	0	119,007	-45.4%
2023 Estimated	1,595	94,000	0	95,595	-19.7%
2024 Budget	600	109,922	0	110,522	15.6%
% of Funds 2024 Revenue	0.0%	3.7%	0.0%		



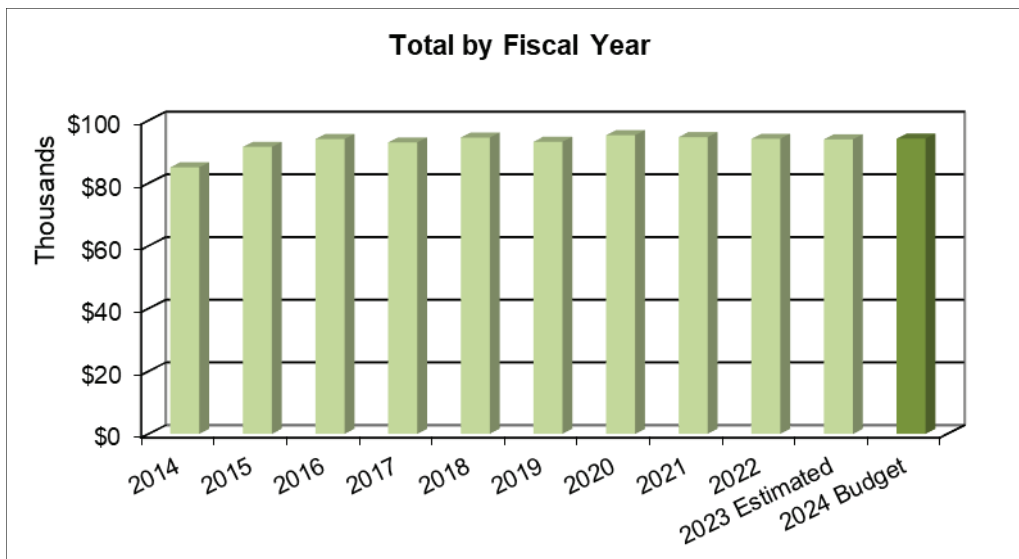
Sewer Lateral Fees

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 2024 is expected to have a slight increase from 2023.

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

(This page intentionally left blank)



Personnel Full-Time Positions

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

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

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

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

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



FY 2024 Full-Time Staffing Summary

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

Notes: Variance 2024 vs 2023

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

(This page intentionally left blank)



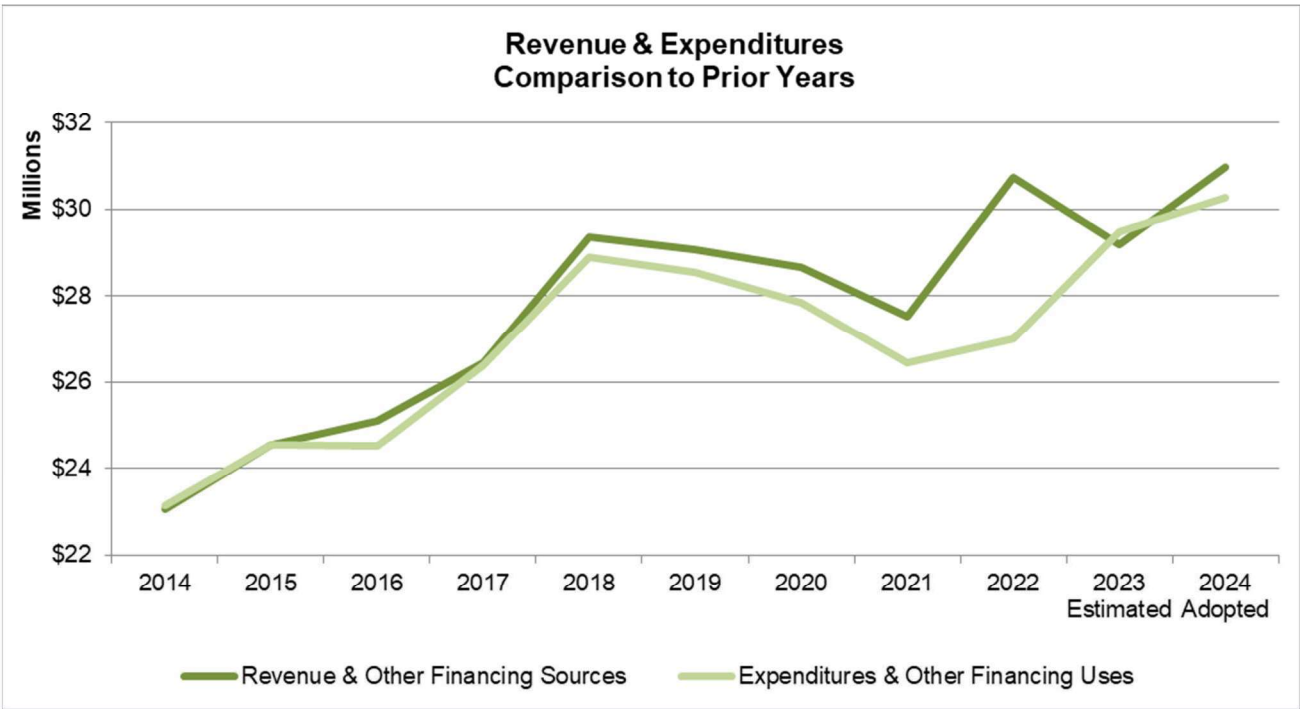
General Fund

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

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

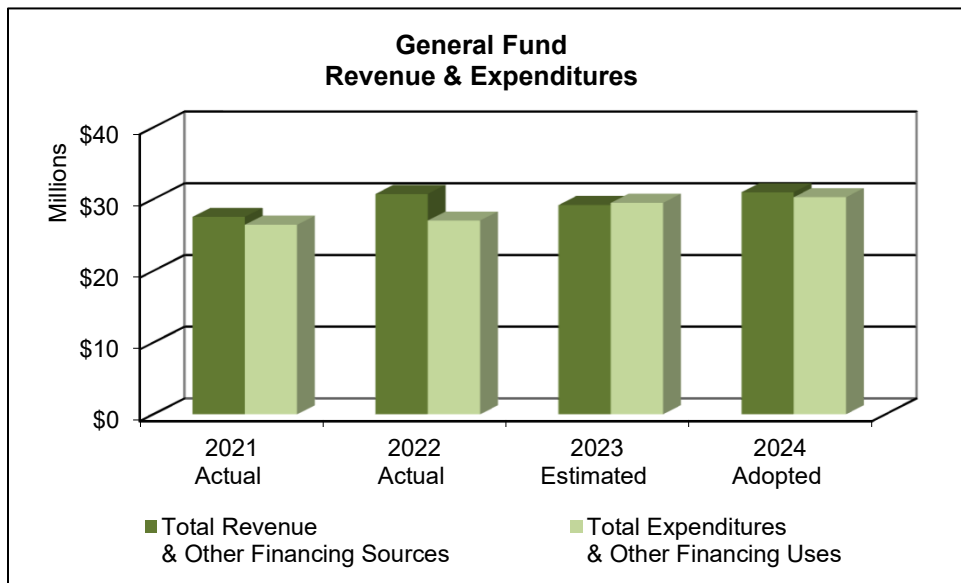




General Fund Summary of Revenue and Expenditures FY 2021 - FY 2024

Fund 10	2021 Actual	2022 Actual	2023 Estimated	2024 Adopted
Beginning Fund Balance	\$18,801,733	\$19,893,687	\$23,609,813	\$23,303,379
Revenue	26,574,361	29,738,390	27,988,986	29,729,664
Other Financing Sources	954,133	989,836	1,193,903	1,235,681
Total Revenue & Other Financing Sources	27,528,494	30,728,226	29,182,889	30,965,345
Expenditures	26,436,540	27,012,100	29,489,323	30,275,615
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses	26,436,540	27,012,100	29,489,323	30,275,615
Surplus (Deficit)	1,091,954	3,716,126	(306,434)	689,730
Ending Fund Balance	\$19,893,687	\$23,609,813	\$23,303,379	\$23,993,109
% Fund Balance to Expenditures	75%	87%	79%	79%

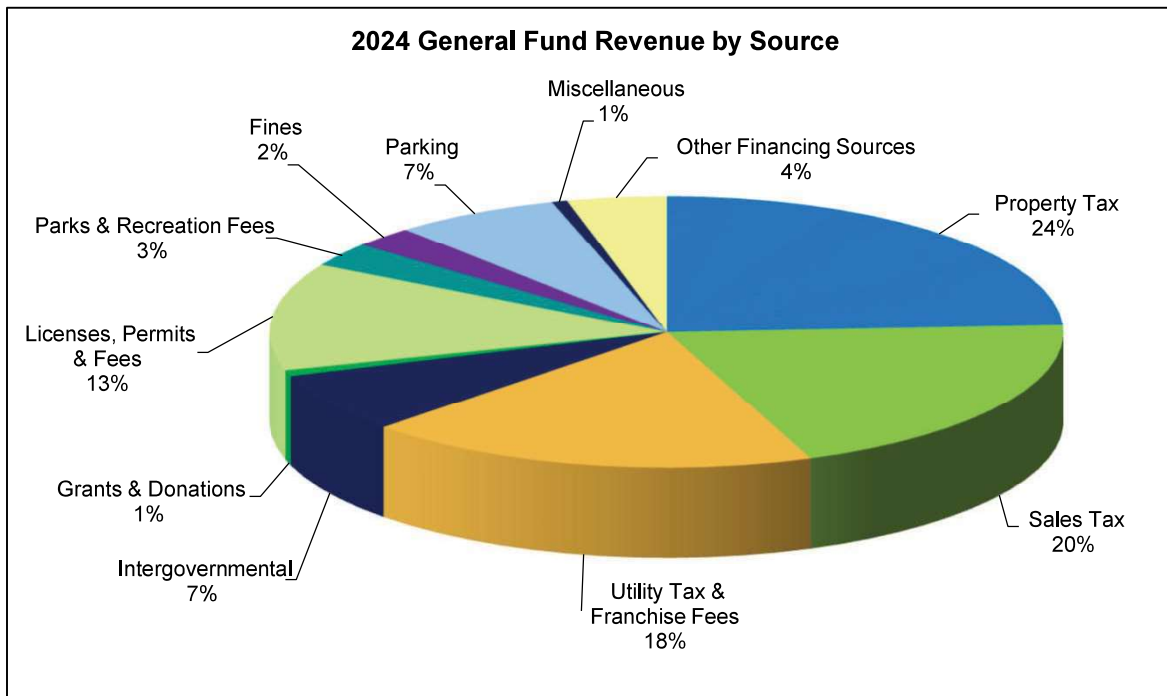
After an estimated year of a General Fund deficit, the City projects a surplus beginning in 2024. The City has maintained healthy reserves and has limited the increase in expenditures without affecting City services.





General Fund Revenue Summary

Fund 10	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Property Tax	\$6,321,990	\$7,090,542	\$7,201,333	\$7,201,333	\$7,013,375	\$7,351,815	2%	5%
Sales Tax	4,884,104	5,742,024	5,663,878	5,663,878	5,843,033	6,067,537	7%	4%
Utility Tax & Franchise Fees	4,849,905	5,151,423	5,363,967	5,363,967	5,445,986	5,629,590	5%	3%
Intergovernmental	1,830,442	1,935,269	1,997,936	1,846,703	1,978,612	2,160,864	8%	9%
Grants & Donations	2,023,056	1,921,776	173,700	173,700	176,013	221,545	28%	26%
Licenses, Permits & Fees	3,065,060	3,489,711	3,092,064	3,070,164	3,052,586	3,884,379	26%	27%
Parks & Recreation Fees	689,233	757,666	816,930	804,403	819,856	865,591	6%	6%
Fines	631,221	734,987	644,207	644,207	743,211	760,334	18%	2%
Parking	1,736,966	2,164,292	1,857,426	1,857,426	2,189,414	2,059,538	11%	-6%
Interest Income	179,490	532,539	168,729	168,729	539,838	540,000	220%	0%
Miscellaneous	362,891	218,161	186,500	186,500	187,062	188,471	1%	1%
Total Revenue	26,574,361	29,738,390	27,166,670	26,981,010	27,988,986	29,729,664	9%	6%
Other Financing Sources	954,133	989,836	1,192,908	1,192,908	1,193,903	1,235,681	4%	3%
Total Revenue & Other Financing Sources	\$27,528,494	\$30,728,226	\$28,359,578	\$28,173,918	\$29,182,889	\$30,965,345	9%	-100%





General Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Property Tax</u>								
Real Property Tax	\$5,608,377	\$6,216,807	\$6,428,041	\$6,428,041	\$6,148,889	\$6,312,551	-2%	3%
Personal Property Tax	595,350	634,027	659,292	659,292	741,287	775,062	18%	5%
Financial Institutions Tax	91,434	213,623	86,000	86,000	96,599	237,697	176%	146%
Railroad & Other Utilities	26,830	26,085	28,000	28,000	26,600	26,505	-5%	0%
Total Property Tax	6,321,990	7,090,542	7,201,333	7,201,333	7,013,375	7,351,815	2%	5%
<u>Sales Tax</u>								
City General Sales Tax	2,680,223	3,051,946	3,107,433	3,107,433	3,140,340	3,233,763	4%	3%
Fire Sales Tax	704,161	915,661	862,191	862,191	904,955	932,104	8%	3%
Public Safety Sales Tax	892,048	985,954	954,473	954,473	1,021,190	1,051,826	10%	3%
Local Option Sales Tax	607,673	788,463	739,781	739,781	776,548	799,844	8%	3%
Marijuana Sales Tax	0	0	0	0	0	50,000	100%	100%
Total Sales Tax	4,884,104	5,742,024	5,663,878	5,663,878	5,843,033	6,067,537	7%	4%
<u>Utility Tax & Franchise Fees</u>								
Electric	2,399,661	2,682,595	2,828,236	2,828,236	2,881,566	3,025,644	7%	5%
Gas	652,975	723,946	758,196	758,196	793,015	804,910	6%	1%
Water	411,545	457,572	493,545	493,545	485,409	546,085	11%	12%
Telephone	1,153,667	1,079,332	1,088,167	1,088,167	1,081,340	1,048,899	-4%	-3%
Cable Franchise Fees	232,058	207,978	195,823	195,823	204,656	204,052	4%	0%
Total Utility Tax & Franchise Fee	4,849,905	5,151,423	5,363,967	5,363,967	5,445,986	5,629,590	5%	3%
<u>Intergovernmental</u>								
Gas Tax	426,007	505,327	469,491	469,491	576,435	593,728	26%	3%
Cigarette Tax	100,490	100,488	100,500	100,500	100,500	100,500	0%	0%
Vehicle Fees	251,779	236,555	239,150	239,150	255,606	262,756	10%	3%
Other Intergovernmental	752	1,103	950	950	700	11,700	1132%	1571%
Staff Reimbursements	1,051,413	1,091,796	1,187,845	1,036,612	1,045,371	1,192,180	0%	14%
Total Intergovernmental	1,830,442	1,935,269	1,997,936	1,846,703	1,978,612	2,160,864	8%	9%
<u>Grants & Donations</u>								
Federal Grants	1,829,586	1,764,968	18,750	18,750	50,063	23,583	26%	-53%
State & Local Grants	11,019	20,829	11,250	11,250	13,200	11,250	0%	-15%
Donations	182,451	135,979	143,700	143,700	112,750	186,712	30%	66%
Total Grants & Donations	2,023,056	1,921,776	173,700	173,700	176,013	221,545	28%	26%
<u>Licenses, Permits, & Fees</u>								
Business Licenses	423,244	521,716	462,389	462,389	487,384	489,884	6%	1%
Liquor Licenses	41,343	39,900	40,000	40,000	41,390	41,719	4%	1%
Other Licenses	5,320	5,185	5,400	4,150	4,360	4,700	-13%	8%
Building Permits	1,218,094	1,569,267	1,211,000	1,169,248	1,175,253	1,911,820	58%	63%
Planning & Zoning Permits & Fees	147,810	114,764	91,350	112,387	118,849	112,850	24%	-5%
Degradation Fees	175,995	34,009	50,000	50,000	33,000	86,000	72%	161%
Other Permits	76,435	112,600	118,460	118,460	150,950	185,450	57%	23%
Service Fees	976,820	1,092,270	1,113,465	1,113,530	1,041,400	1,051,956	-6%	1%
Total Licenses, Permits & Fees	3,065,060	3,489,711	3,092,064	3,070,164	3,052,586	3,884,379	26%	27%
<u>Parks & Recreation Fees</u>								
Aquatics	301,321	357,011	350,983	350,983	356,220	384,153	9%	8%
Tennis	86,048	95,810	83,514	83,514	92,424	95,728	15%	4%



General Fund - Revenue

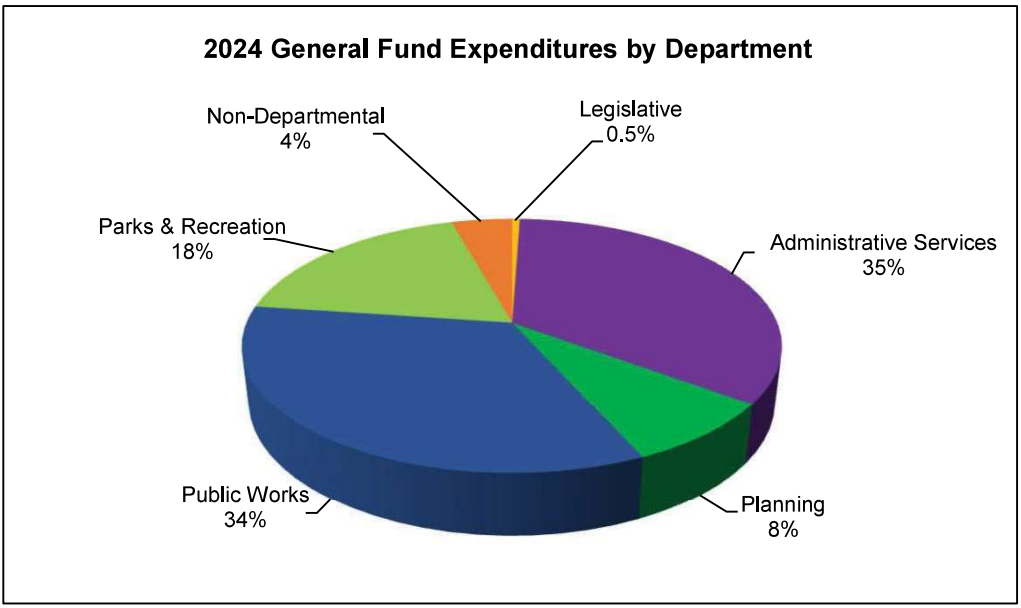
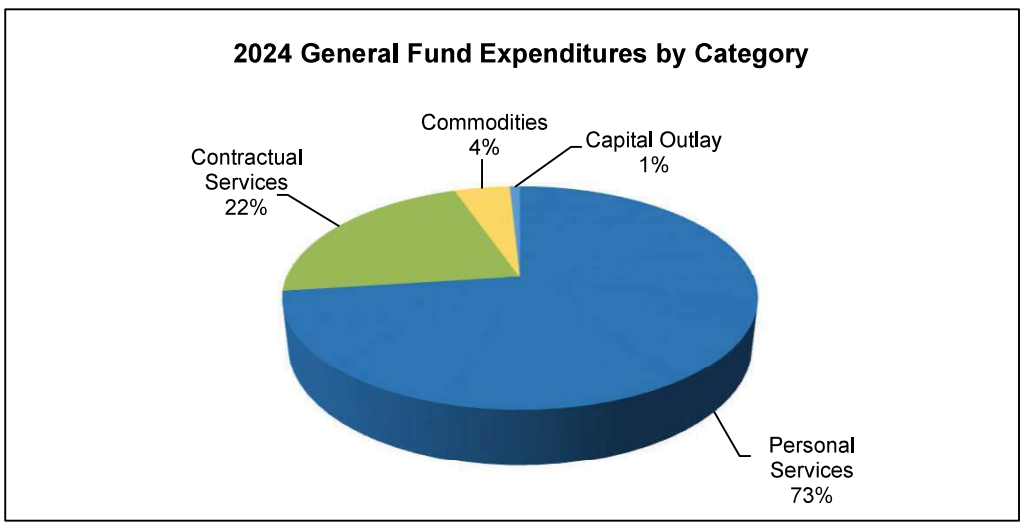
Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Parks & Recreation Fees (Cont.)</u>								
Sports	226,248	212,955	278,132	271,205	275,760	285,410	3%	3%
Other Parks & Recreation Fees	75,616	91,891	104,301	98,701	95,452	100,300	-4%	5%
Total Parks & Recreation Fees	689,233	757,666	816,930	804,403	819,856	865,591	6%	6%
<u>Fines</u>								
Parking Fines	529,047	611,399	502,000	502,000	624,787	637,283	27%	2%
Municipal Court Fines	71,233	109,066	110,000	110,000	96,235	98,159	-11%	2%
Court Costs	10,841	13,372	15,367	15,367	10,189	10,392	-32%	2%
False Alarms	20,100	1,150	16,840	16,840	12,000	14,500	-14%	21%
Total Fines	631,221	734,987	644,207	644,207	743,211	760,334	18%	2%
<u>Parking</u>								
Parking Meters & Garages	1,370,198	1,760,424	1,421,896	1,421,896	1,685,791	1,738,028	22%	3%
Parking Agreements	132,600	131,378	144,980	144,980	167,233	51,510	-64%	-69%
Parking Space Rentals	234,169	272,490	290,550	290,550	336,390	270,000	-7%	-20%
Total Parking	1,736,966	2,164,292	1,857,426	1,857,426	2,189,414	2,059,538	11%	-6%
<u>Interest Income</u>								
Interest on Investments	179,490	532,539	168,729	168,729	539,838	540,000	220%	0%
Total Interest Income	179,490	532,539	168,729	168,729	539,838	540,000	220%	0%
<u>Miscellaneous</u>								
Events	0	500	500	500	500	500	0%	0%
Property Leases	96,000	87,864	100,500	100,500	100,500	102,000	1%	1%
Other Income	266,891	129,797	85,500	85,500	86,062	85,971	1%	0%
Total Miscellaneous	362,891	218,161	186,500	186,500	187,062	188,471	1%	1%
Total Revenue	26,574,361	29,738,390	27,166,670	26,981,010	27,988,986	29,729,664	9%	6%
<u>Other Financing Sources</u>								
Sale of Assets General	726	207	600	600	1,595	600	0%	-62%
Transfers-In	953,407	989,629	1,192,308	1,192,308	1,192,308	1,235,081	4%	4%
Total Other Financing Sources	954,133	989,836	1,192,908	1,192,908	1,193,903	1,235,681	4%	3%
Total Revenue & Other Financing Sources	\$27,528,494	\$30,728,226	\$28,359,578	\$28,173,918	\$29,182,889	\$30,965,345	9%	6%

(This page intentionally left blank)



General Fund Expenditures Summary - By Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$18,641,468	\$18,873,243	\$20,821,303	\$20,821,303	\$19,719,935	\$22,092,883	6%	12%
Contractual Services	6,620,711	6,882,086	8,119,142	8,079,935	8,086,285	6,562,080	-19%	-19%
Commodities	1,089,336	1,190,765	1,389,780	1,395,666	1,466,714	1,368,545	-2%	-7%
Capital Outlay	85,025	66,006	229,532	229,532	216,389	252,107	10%	17%
Total Expenditures	26,436,540	27,012,100	30,559,757	30,526,436	29,489,323	30,275,615	-1%	3%





General Fund Expenditures Summary - By Program

Program	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Mayor & Board of Aldermen	\$81,300	\$58,769	\$83,365	\$83,365	\$77,546	\$84,378	1%	9%
City Manager	650,233	689,347	838,926	838,926	800,870	690,307	-18%	-14%
Economic Development	215,317	229,716	255,455	255,455	248,578	274,869	8%	11%
Events	98,362	160,476	272,476	272,476	235,220	334,974	23%	42%
Parking Control - Admin	224,562	223,025	244,638	244,638	238,232	254,206	4%	7%
Finance	741,401	746,034	789,287	789,287	715,871	829,267	5%	16%
Human Resources	246,181	269,234	377,840	387,840	351,398	338,487	-10%	-4%
Technology Services	1,365,326	1,395,652	1,768,497	1,768,497	1,628,608	1,869,461	6%	15%
Municipal Court	313,023	359,434	380,094	380,094	403,687	432,354	14%	7%
Communications	0	0	0	0	0	297,112	100%	100%
Planning & Development	991,404	925,754	1,334,742	1,185,981	1,099,358	1,265,910	-5%	15%
Police	6,605,124	6,540,841	7,078,090	7,078,090	6,917,183	7,760,122	10%	12%
Fire	6,110,274	6,384,046	6,701,187	6,756,187	6,799,974	7,106,136	6%	5%
Engineering	2,670,757	2,664,531	3,040,640	3,040,640	2,874,244	998,963	-67%	-65%
Street Maintenance	1,323,589	1,319,860	1,763,592	1,738,592	1,614,707	1,797,941	2%	11%
Facility Maintenance	681,908	713,300	764,982	764,982	741,547	895,042	17%	21%
Fleet Maintenance	495,222	576,730	627,054	643,294	687,061	677,345	8%	-1%
Parking Operations & Maint.	480,167	465,177	549,148	546,648	512,084	528,551	-4%	3%
Street Lighting	246,102	252,875	281,586	356,286	380,889	322,404	14%	-15%
Parks & Recreation Admin.	581,791	677,015	665,789	667,789	561,826	586,368	-12%	4%
Shaw Park Aquatic Center	352,536	345,056	431,365	416,365	470,717	503,824	17%	7%
Ice Rink	34,091	49,629	0	0	0	0	0%	0%
Tennis Center	35,649	35,984	53,300	53,300	36,355	37,025	-31%	2%
Sports Programs	74,771	120,167	149,759	149,759	140,521	167,226	12%	19%
Park Operations	1,222,078	1,199,212	1,425,777	1,425,777	1,244,874	1,398,222	-2%	12%
Clayton Community Foundation	85,563	97,755	122,252	122,252	149,058	154,737	27%	4%
Insurance	509,809	512,482	559,919	559,919	558,915	670,384	20%	20%
Total Expenditures	\$26,436,540	\$27,012,100	\$30,559,757	\$30,526,436	\$29,489,323	\$30,275,615	-1%	3%

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



General Fund Expenditures Summary - By Type

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$12,501,347	\$12,837,363	\$13,905,615	\$13,905,615	\$13,272,792	\$14,852,573	7%	12%
Salaries - Part-Time	143,465	210,110	350,803	350,803	288,805	398,736	14%	38%
Overtime	760,088	818,463	765,752	765,752	795,208	870,525	14%	9%
Other Compensation	178,976	215,510	187,540	187,540	222,309	240,907	28%	8%
Social Security & Medicare	990,577	1,029,981	1,152,804	1,152,804	1,113,366	1,219,450	6%	10%
Medical Benefits	1,572,067	1,577,399	1,986,374	1,986,374	1,699,124	1,890,202	-5%	11%
Pension Benefits	1,645,152	1,280,087	1,398,001	1,398,001	1,286,998	1,481,288	6%	15%
Other Fringe Benefits	849,795	904,330	1,074,414	1,074,414	1,041,333	1,139,202	6%	9%
Total Personal Services	18,641,468	18,873,243	20,821,303	20,821,303	19,719,935	22,092,883	6%	12%
<u>Contractual Services</u>								
Postage	27,697	18,381	35,139	35,139	23,040	36,300	3%	58%
Utilities	705,619	762,604	732,540	717,540	733,525	822,402	12%	12%
Travel & Training	105,260	148,112	243,693	244,647	189,511	252,816	4%	33%
Printing & Photography	35,626	40,917	69,510	77,110	73,462	105,868	52%	44%
Dues & Memberships	34,981	33,884	37,830	37,830	39,562	42,763	13%	8%
Advertising	10,604	10,023	12,775	12,775	12,659	36,010	182%	184%
Maintenance & Repair	398,001	373,339	474,342	483,382	490,148	485,933	2%	-1%
Professional Services	140,588	113,329	471,010	321,010	312,145	269,778	-43%	-14%
Legal Services	199,159	152,966	202,604	202,604	185,500	199,000	-2%	7%
Service Contracts	2,062,153	2,218,687	2,572,265	2,676,064	2,760,520	2,893,807	13%	5%
Medical Services	50,125	33,268	44,205	44,205	47,145	42,270	-4%	-10%
Banking & Credit Card Fees	160,434	186,959	181,814	181,814	199,174	213,205	17%	7%
Rentals	20,017	7,704	6,655	6,655	5,888	6,338	-5%	8%
Education Benefits	34,382	18,123	34,100	34,100	34,100	34,100	0%	0%
Waste & Recycling	2,071,341	2,127,417	2,251,757	2,251,757	2,234,600	203,750	-91%	-91%
Events	49,664	99,140	165,584	159,984	152,500	218,344	32%	43%
Employee Relations	22,801	24,675	40,400	50,400	49,000	49,100	22%	0%
Insurance	492,261	512,560	542,919	542,919	543,806	650,296	20%	20%
Total Contractual Services	6,620,711	6,882,086	8,119,142	8,079,935	8,086,285	6,562,080	-19%	-19%
<u>Commodities</u>								
Office Supplies	57,870	54,368	55,342	55,342	54,208	48,963	-12%	-10%
Minor Supplies & Equipment	23,801	21,562	22,917	22,917	25,800	17,951	-22%	-30%
Agriculture Supplies General	36,703	37,885	48,000	48,000	45,500	48,000	0%	5%
Medical Supplies	48,153	42,001	46,500	46,500	64,650	68,863	48%	7%
Snow & Ice Control Materials	27,857	23,228	62,696	79,182	79,200	44,025	-30%	-44%
Recreation Supplies	18,979	28,784	33,235	33,235	33,235	38,122	15%	15%
Construction Materials	4,723	14,314	20,802	20,802	15,250	20,150	-3%	32%
Traffic Supplies	41,957	28,847	35,926	35,926	32,000	36,165	1%	13%
Parking Supplies Meters	19,026	12,465	19,135	19,135	19,000	18,526	-3%	-2%
Vehicle Parts	84,462	99,689	85,000	92,200	91,875	76,000	-11%	-17%
Fuel and Lubricants	146,511	227,597	222,500	222,500	234,938	238,300	7%	1%
Other Supplies & Materials	402,638	425,621	537,538	519,738	537,373	527,727	-2%	-2%



General Fund Expenditures Summary - By Type

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Commodities (Cont.)</u>								
Uniforms and Clothing	148,589	136,058	152,552	152,552	189,350	139,266	-9%	-26%
Meetings and Receptions	28,067	38,346	47,637	47,637	44,335	46,487	-2%	5%
Total Commodities	1,089,336	1,190,765	1,389,780	1,395,666	1,466,714	1,368,545	-2%	-7%
<u>Capital Outlay</u>								
Equipment	6,425	0	77,574	77,574	89,624	75,774	-2%	-15%
Technology Projects	21,581	12,465	66,957	66,957	48,365	41,832	-38%	-14%
Roadways and Parking Lots	48,369	39,421	56,000	56,000	49,800	42,000	-25%	-16%
Facility Improvements	8,650	14,120	29,001	29,001	28,600	92,501	219%	223%
Total Capital Outlay	85,025	66,006	229,532	229,532	216,389	252,107	10%	17%
Total Expenditures	26,436,540	27,012,100	30,559,757	30,526,436	29,489,323	30,275,615	-1%	3%



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

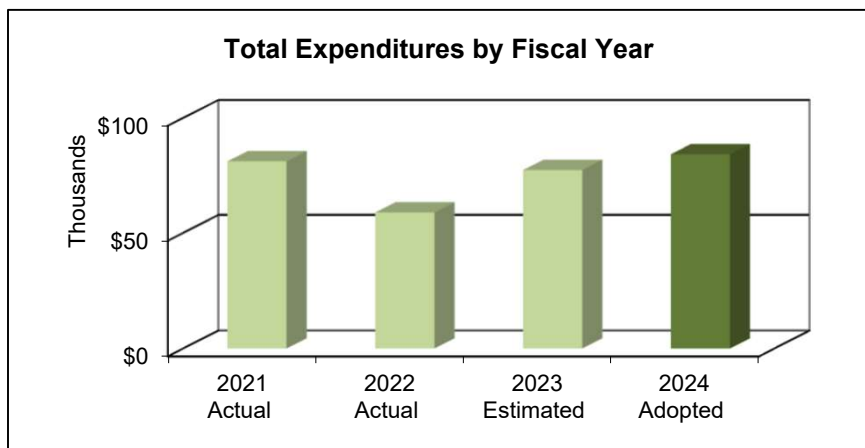
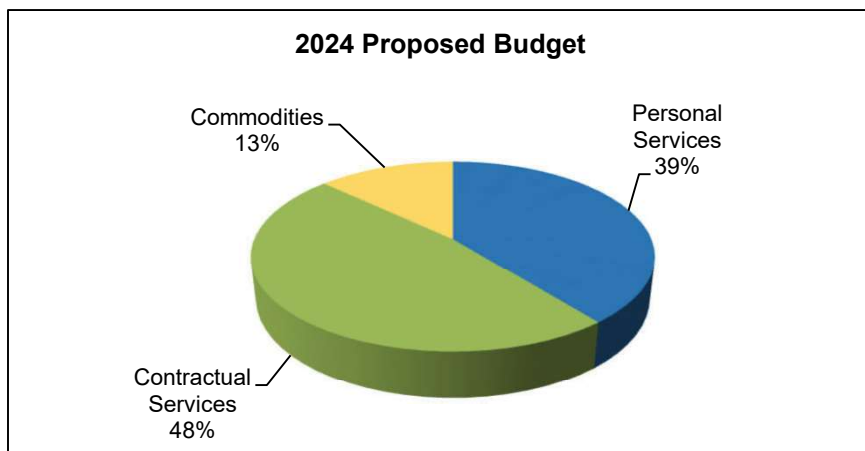
The legislative powers of the City Government are vested in Clayton's elected officials, which include the Mayor, who is elected at-large for a three-year term, and six Aldermen, who are elected from the City's three wards on a staggered three-year term basis. The Mayor and Board of Aldermen represent 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

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



General Fund - Mayor & Board of Aldermen

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

(This page intentionally left blank)



Administrative Services

Funded Staffing			
	2022	2023	2024
<u>City Manager's Office</u>			
City Manager	1	1	1
City Clerk	1	1	1
Marketing & Communications Specialist	0.5	0.5	0
Communications Manager	0	0.5	0
Assistant City Manager	0.5	0.5	0.5
Total City Manager's Office	3	3.5	2.5
<u>Economic Development</u>			
Director of Economic Development	1	1	1
Assistant City Manager	0.5	0.5	0.5
Total Economic Development	1.5	1.5	1.5
<u>Communications</u>			
Communications Manager	0	0	0.5
Marketing and Communications Specialist	0	0	0.5
Total Communications	0	0	1
<u>Events</u>			
Marketing & Communications Specialist	0.5	0	0
Communications Manager	0	0.5	0.5
Total Events	0.5	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	0	0
Director of Finance	0	1	1
Assistant Finance Director	1	1	1
Lead Payroll & Accounts Payable Administrator	0	0	1
Senior Accountant	1	1	0
Accountant	1	1	2
Fiscal Specialist	2	2	1
Total Finance	6	6	6
<u>Human Resources</u>			
Human Resources Manager	1	1	1
Human Resources Generalist	1	1	1
Human Resources Assistant	0	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
Network Engineer	2	2	1
Associate Network Engineer	0	1	2
Applications Specialist	0.75	0	0
IT Support Supervisor	1	1	1
IT Support Specialist	2	2	3
Total Technology Services	7.75	8	9
<u>Municipal Court</u>			
Court Administrator	1	1	1
Court Assistant	1	1	1.5
Total Municipal Court	2	2	2
Total Administrative Services	25.75	26.5	28

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; providing pension benefit information for employees and retirees; 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.

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

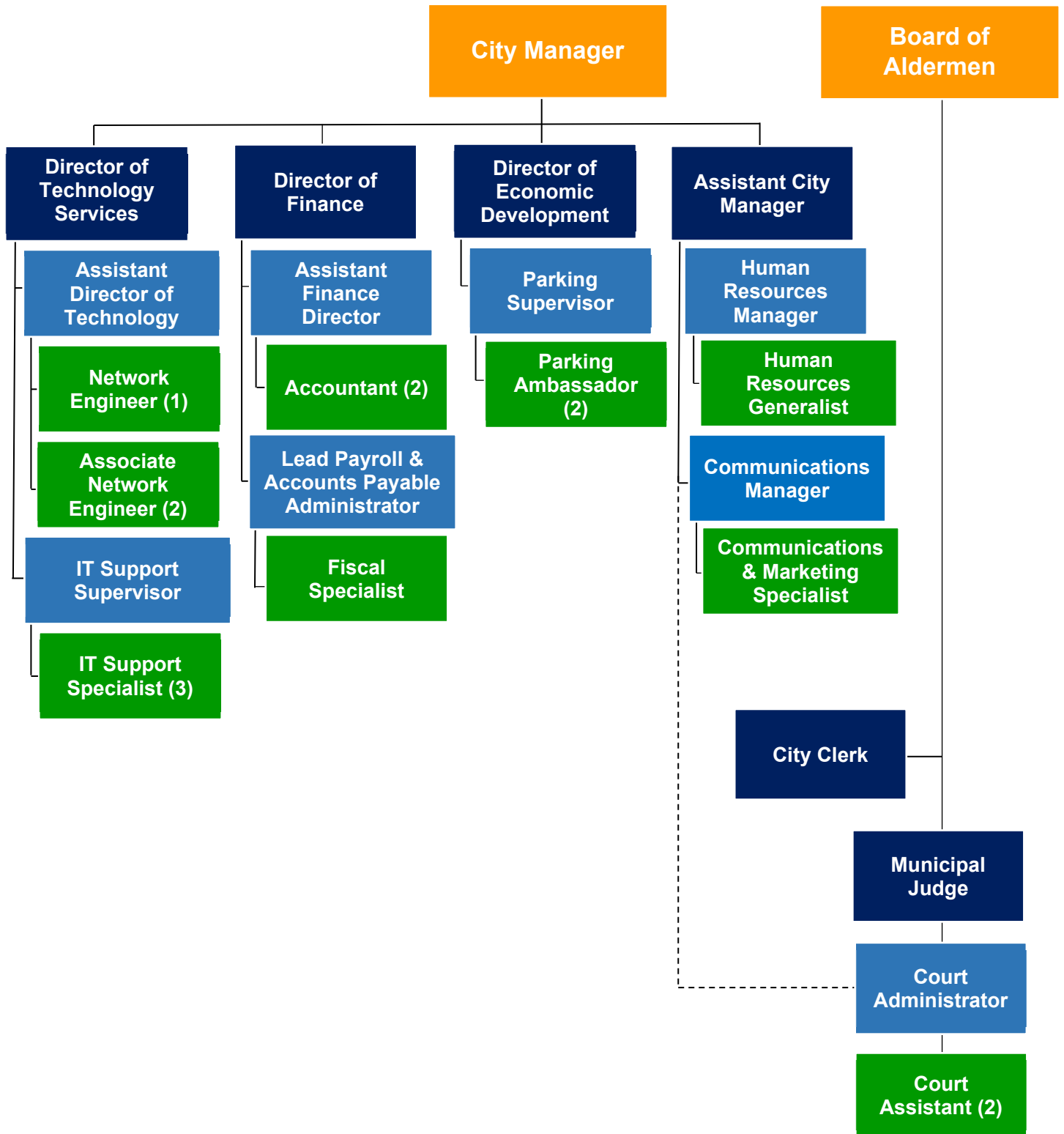
High Performing Government, Quality of Life, Economic Strength, General Awareness of Clayton and Employee Relations

Performance Measures (by Fiscal Year): Administrative Services

Category	Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of employees rating HR service as good or better	–	–	–	92%	–
	% of employees rating IT service as good or better	–	90%	90%	90%	90%
	% of employees rating Finance service as good or better	94%	85%	89%	85%	85%
Financial	Sales tax per square foot of retail space	\$7.49	\$7.33	\$9.14	\$8.91	\$9.51
	Commercial property tax per square foot of office and retail space	\$0.44	\$0.51	\$0.49	\$0.56	\$0.57
	IT cost per endpoint (desktops, laptops, tablets, virtual desktop clients)	\$3,025	\$6,080	\$3,370	\$4,284	\$3,997
	Finance cost per \$1 million in operating expenditures	\$27,828	\$30,351	\$27,619	\$28,740	\$27,391
Process	Number of annual business prospect or retention visits	50	50	54	50	50
	Annual City-wide rate of turnover (excluding retirement, disability or death)	10.80%	<5.00%	16.48%	5.00%	5.00%
	Annual % IT system “up” time	99.99%	99.80%	99.80%	99.80%	99.80%
	Annual number of auditor adjusting entries	2	<2	2	<2	<2
	Annual \$ of auditor adjusting entries	\$22,311	<\$100,000	\$966,515	<\$100,000	<\$100,000
People	Annual training hours per employee	40	30	32	30	30

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

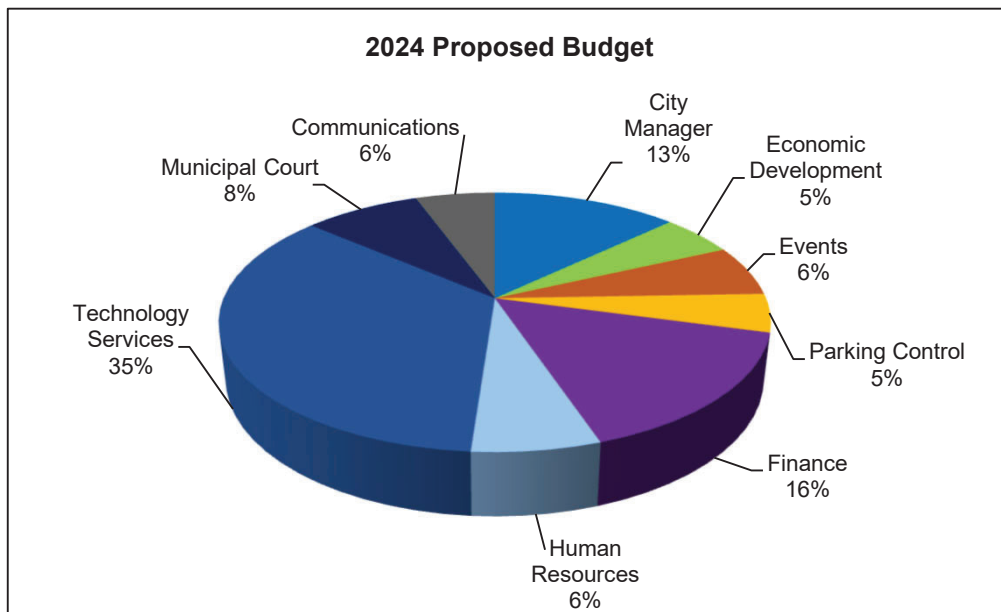
Administrative Services





Administrative Services Summary of Expenditures by Program

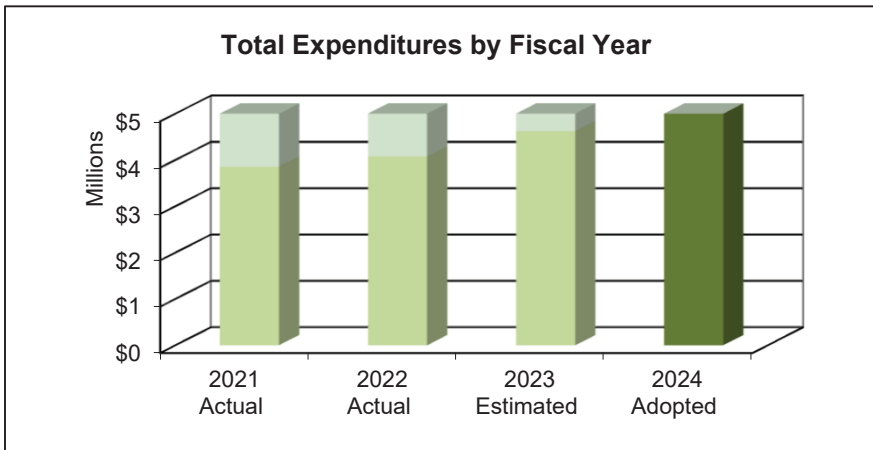
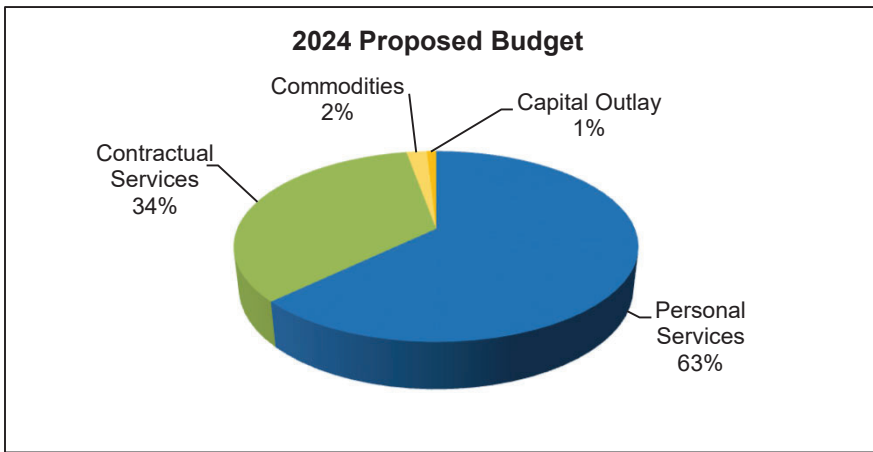
	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
City Manager	\$650,233	\$689,347	\$838,926	\$838,926	\$800,870	\$690,307	-18%	-14%
Economic Development	215,317	229,716	255,455	255,455	248,578	274,869	8%	11%
Events	98,362	160,476	272,476	272,476	235,220	334,974	23%	42%
Parking Control	224,562	223,025	244,638	244,638	238,232	254,206	4%	7%
Finance	741,401	746,034	789,287	789,287	715,871	829,267	5%	16%
Human Resources	246,181	269,234	377,840	387,840	351,398	338,487	-10%	-4%
Technology Services	1,365,326	1,395,652	1,768,497	1,768,497	1,628,608	1,869,461	6%	15%
Municipal Court	313,023	359,434	380,094	380,094	403,687	432,354	14%	7%
Communications	0	0	0	0	0	297,112		
Total Administrative Services	\$3,854,404	\$4,072,917	\$4,927,212	\$4,937,212	\$4,622,464	\$5,321,037	8%	15%





Administrative Services Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$2,647,851	\$2,755,423	\$3,105,011	\$3,105,011	\$2,862,896	\$3,345,527	8%	17%
Contractual Services	1,127,647	1,238,205	1,638,977	1,648,977	1,597,403	1,824,160	11%	14%
Commodities	57,326	66,823	116,267	116,267	113,800	103,931	-11%	-9%
Capital Outlay	21,581	12,465	66,957	66,957	48,365	47,419	-29%	-2%
Debt Service	0	0	0	0	0	0	0%	0%
Total Expenditures	3,854,404	4,072,917	4,927,212	4,937,212	4,622,464	5,321,037	8%	15%
Other Financing Uses	0	0	0	0	0	0	0%	0%
Total Administrative Services	\$3,854,404	\$4,072,917	\$4,927,212	\$4,937,212	\$4,622,464	\$5,321,037	8%	15%





General Fund - City Manager

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$290,360	\$366,130	\$391,296	\$391,296	\$390,407	\$351,588	-10%	-10%
Salaries - Part-Time	0	0	7,500	7,500	3,145	0	-100%	-100%
Other Compensation	23,015	22,696	23,109	23,109	23,087	23,958	4%	4%
Social Security & Medicare	19,238	24,939	27,872	27,872	30,703	24,420	-12%	-20%
Medical Benefits	26,548	33,489	41,040	41,040	38,709	30,872	-25%	-20%
Pension Benefits	30,142	23,115	34,491	34,491	31,220	26,763	-22%	-14%
Other Fringe Benefits	3,333	3,146	4,892	4,892	4,945	4,042	-17%	-18%
Total Personal Services	392,637	473,516	530,200	530,200	522,216	461,643	-13%	-12%
<u>Contractual Services</u>								
Postage	13,777	3,250	14,160	14,160	5,950	179	-99%	-97%
Utilities	1,666	2,645	2,258	2,258	2,258	1,051	-53%	-53%
Travel & Training	4,162	13,602	22,384	22,384	17,579	17,957	-20%	2%
Printing & Photography	16,236	20,083	25,404	25,404	25,748	150	-99%	-99%
Dues & Memberships	5,210	6,221	5,898	5,898	5,146	4,728	-20%	-8%
Maintenance & Repair	741	430	399	399	408	448	12%	10%
Professional Services	500	400	20,475	20,475	25,350	0	-100%	-100%
Legal Services	199,159	152,966	202,604	202,604	185,500	199,000	-2%	7%
Service Contracts	15,400	13,653	8,960	8,960	5,165	1,500	-83%	-71%
Total Contractual Services	256,850	213,249	302,542	302,542	273,104	225,013	-26%	-18%
<u>Commodities</u>								
Office Supplies	334	709	4,184	4,184	3,050	495	-88%	-84%
Meetings and Receptions	411	1,873	2,000	2,000	2,500	3,156	58%	26%
Total Commodities	745	2,582	6,184	6,184	5,550	3,651	-41%	-34%
Total Expenditures	650,233	689,347	838,926	838,926	800,870	690,307	-18%	-14%



General Fund - Economic Development

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$159,615	\$174,656	\$180,931	\$180,931	\$180,679	\$201,357	11%	11%
Social Security & Medicare	11,204	12,333	13,842	13,842	13,822	15,404	11%	11%
Medical Benefits	20,467	21,286	25,090	25,090	23,183	24,059	-4%	4%
Pension Benefits	16,511	11,351	15,948	15,948	14,448	15,328	-4%	6%
Other Fringe Benefits	2,346	1,751	2,713	2,713	2,704	2,836	5%	5%
Total Personal Services	210,143	221,378	238,524	238,524	234,836	258,984	9%	10%
<u>Contractual Services</u>								
Postage	83	47	75	75	0	0	-100%	0%
Utilities	1,112	752	1,215	1,215	1,817	1,520	25%	-16%
Travel & Training	1,277	5,168	6,720	6,720	6,300	7,885	17%	25%
Dues & Memberships	2,042	1,545	1,325	1,325	1,405	1,475	11%	5%
Advertising	0	106	3,000	3,000	0	0	-100%	0%
Maintenance & Repair	288	131	66	66	68	75	14%	10%
Total Contractual Services	4,801	7,749	12,401	12,401	9,590	10,955	-12%	14%
<u>Commodities</u>								
Office Supplies	373	505	805	805	808	855	6%	6%
Uniforms and Clothing	0	83	100	100	94	100	0%	6%
Meetings and Receptions	0	2	3,625	3,625	3,250	3,975	10%	22%
Total Commodities	373	589	4,530	4,530	4,152	4,930	9%	19%
Total Expenditures	215,317	229,716	255,455	255,455	248,578	274,869	8%	11%



General Fund - Events

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$0	\$33,784	\$38,475	\$38,475	\$38,421	\$40,027	4%	4%
Overtime	47,332	31,857	71,404	71,404	44,174	75,332	6%	71%
Social Security & Medicare	3,605	4,992	8,406	8,406	6,319	8,826	5%	40%
Medical Benefits	1,086	3,219	3,564	3,564	3,740	3,407	-4%	-9%
Pension Benefits	5,666	2,139	3,391	3,391	3,072	3,047	-10%	-1%
Other Fringe Benefits	87	362	651	651	494	691	6%	40%
Total Personal Services	57,776	76,353	125,892	125,892	96,220	131,330	4%	36%
<u>Contractual Services</u>								
Travel & Training	650	0	0	0	0	0	0%	0%
Dues & Memberships	600	650	0	0	0	800	100%	100%
Events	39,007	83,332	146,584	146,584	139,000	202,844	38%	46%
Total Contractual Services	40,257	83,983	146,584	146,584	139,000	203,644	39%	47%
<u>Commodities</u>								
Office Supplies	329	140	0	0	0	0	0%	0%
Total Commodities	329	140	0	0	0	0	0%	0%
Total Expenditures	98,362	160,476	272,476	272,476	235,220	334,974	23%	42%



General Fund - Parking Control

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$150,326	\$153,419	\$157,818	\$157,818	\$157,601	\$165,370	5%	5%
Overtime	474	0	1,307	1,307	0	1,379	6%	100%
Other Compensation	385	385	385	385	384	385	0%	0%
Social Security & Medicare	10,857	11,149	12,203	12,203	12,086	12,786	5%	6%
Medical Benefits	28,427	26,618	31,555	31,555	29,192	30,222	-4%	4%
Pension Benefits	15,550	10,704	13,911	13,911	12,604	12,589	-10%	0%
Other Fringe Benefits	10,476	10,480	12,907	12,907	11,717	12,459	-3%	6%
Total Personal Services	216,494	212,756	230,086	230,086	223,584	235,190	2%	5%
<u>Contractual Services</u>								
Utilities	1,225	1,440	1,500	1,500	1,500	3,665	144%	144%
Travel & Training	0	2,347	0	0	0	3,000	100%	100%
Printing & Photography	5,910	5,031	8,500	8,500	8,500	9,000	6%	6%
Dues & Memberships	0	695	695	695	695	695	0%	0%
Total Contractual Services	7,135	9,513	10,695	10,695	10,695	16,360	53%	53%
<u>Commodities</u>								
Office Supplies	187	0	250	250	250	250	0%	0%
Other Supplies and Materials	117	0	1,000	1,000	1,000	150	-85%	-85%
Uniforms and Clothing	629	756	2,607	2,607	2,703	2,256	-13%	-17%
Total Commodities	933	756	3,857	3,857	3,953	2,656	-31%	-33%
Total Expenditures	224,562	223,025	244,638	244,638	238,232	254,206	4%	7%

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



General Fund - Finance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$458,564	\$464,042	\$468,405	\$468,405	\$431,704	\$514,567	10%	19%
Salaries - Part-Time	0	4,425	0	0	6,423	0	0%	-100%
Overtime	1,191	1,271	2,500	2,500	813	2,500	0%	208%
Other Compensation	4,011	4,569	5,001	5,001	5,000	5,001	0%	0%
Social Security & Medicare	33,117	34,656	36,407	36,407	33,579	40,034	10%	19%
Medical Benefits	57,730	54,594	71,020	71,020	44,262	53,022	-25%	20%
Pension Benefits	47,429	33,075	41,287	41,287	34,032	39,169	-5%	15%
Other Fringe Benefits	6,751	4,639	7,535	7,535	5,734	6,854	-9%	20%
Total Personal Services	608,793	601,271	632,155	632,155	561,547	661,147	5%	18%
<u>Contractual Services</u>								
Postage	3,489	4,029	3,430	3,430	3,589	3,597	5%	0%
Utilities	1,338	2,263	880	880	1,479	2,851	224%	93%
Travel & Training	5,309	5,689	17,214	17,214	8,864	13,950	-19%	57%
Printing & Photography	3,339	4,249	4,210	4,210	1,891	3,301	-22%	75%
Dues & Memberships	853	1,178	1,265	1,265	935	810	-36%	-13%
Maintenance & Repair	4,683	2,566	3,687	3,687	2,208	3,293	-11%	49%
Professional Services	52,550	59,028	54,185	54,185	58,080	67,510	25%	16%
Service Contracts	41,202	41,306	50,030	50,030	53,202	42,463	-15%	-20%
Banking and Credit Card Fees	14,804	17,533	14,995	14,995	17,780	18,838	26%	6%
Rentals	538	668	555	555	538	538	-3%	0%
Total Contractual Services	128,105	138,509	150,451	150,451	148,566	157,151	4%	6%
<u>Commodities</u>								
Office Supplies	4,277	2,683	5,675	5,675	5,000	4,476	-21%	-10%
Other Supplies and Materials	0	754	150	150	250	0	-100%	-100%
Uniforms and Clothing	0	0	360	360	360	360	0%	0%
Meetings and Receptions	227	2,817	496	496	148	546	10%	269%
Total Commodities	4,504	6,255	6,681	6,681	5,758	5,382	-19%	-7%
<u>Capital Outlay</u>								
Equipment	0	0	0	0	0	5,587	100%	100%
Total Capital Outlay	0	0	0	0	0	5,587	100%	100%
Total Expenditures	741,401	746,034	789,287	789,287	715,871	829,267	5%	16%



General Fund - Human Resources

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$127,457	\$145,810	\$154,869	\$154,869	\$145,654	\$166,143	7%	14%
Salaries - Part-Time	0	0	14,355	14,355	3,425	0	-100%	-100%
Overtime	504	354	0	0	0	0	0%	0%
Social Security & Medicare	9,379	10,512	12,946	12,946	11,405	12,710	-2%	11%
Medical Benefits	14,617	18,582	21,047	21,047	19,626	20,157	-4%	3%
Pension Benefits	13,180	9,403	13,651	13,651	11,157	12,647	-7%	13%
Other Fringe Benefits	2,156	1,662	2,601	2,601	2,820	2,757	6%	-2%
Total Personal Services	167,293	186,323	219,469	219,469	194,087	214,414	-2%	10%
<u>Contractual Services</u>								
Postage	487	431	430	430	201	396	-8%	97%
Utilities	930	966	893	893	833	951	6%	14%
Travel & Training	1,190	3,859	4,650	4,650	2,500	9,300	100%	272%
Printing & Photography	0	1,741	2,690	2,690	1,250	690	-74%	-45%
Dues & Memberships	1,964	1,895	1,969	1,969	1,969	2,490	26%	26%
Advertising	4,574	2,908	4,200	4,200	5,750	4,200	0%	-27%
Maintenance & Repair	762	387	399	399	408	448	12%	10%
Professional Services	63	10,474	56,000	56,000	48,725	12,368	-78%	-75%
Service Contracts	11,311	16,885	8,325	8,325	9,150	9,000	8%	-2%
Education Benefits	34,382	18,123	34,100	34,100	34,100	34,100	0%	0%
Employee Relations	22,801	24,675	40,400	50,400	49,000	49,100	22%	0%
Total Contractual Services	78,463	82,344	154,056	164,056	153,886	123,043	-20%	-20%
<u>Commodities</u>								
Office Supplies	404	219	2,700	2,700	2,850	600	-78%	-79%
Uniforms and Clothing	0	210	115	115	125	130	13%	4%
Meetings and Receptions	20	138	1,500	1,500	450	300	-80%	-33%
Total Commodities	424	567	4,315	4,315	3,425	1,030	-76%	-70%
Total Expenditures	246,181	269,234	377,840	387,840	351,398	338,487	-10%	-4%



General Fund - Technology Services

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$606,254	\$599,285	\$650,865	\$650,865	\$599,878	\$761,895	17%	27%
Salaries - Part-Time	0	0	20,800	20,800	19,800	0	-100%	-100%
Overtime	397	532	800	800	1,392	2,301	188%	65%
Social Security & Medicare	43,814	42,972	51,445	51,445	47,512	58,461	14%	23%
Medical Benefits	88,020	84,010	104,962	104,962	82,196	122,248	16%	49%
Pension Benefits	62,951	43,173	57,370	57,370	47,123	57,996	1%	23%
Other Fringe Benefits	10,192	6,922	11,419	11,419	9,638	12,498	9%	30%
Total Personal Services	811,627	776,894	897,661	897,661	807,539	1,015,399	13%	26%
<u>Contractual Services</u>								
Utilities	11,304	10,930	13,637	13,637	13,637	14,001	3%	3%
Travel & Training	16,342	15,082	39,575	39,575	18,800	35,845	-9%	91%
Printing & Photography	140	328	0	0	0	0	0%	0%
Maintenance & Repair	160,159	163,134	209,031	209,031	203,936	219,795	5%	8%
Professional Services	169	0	0	0	0	0	0%	0%
Service Contracts	295,192	362,065	452,236	452,236	446,669	462,644	2%	4%
Total Contractual Services	483,307	551,538	714,479	714,479	683,042	732,285	2%	7%
<u>Commodities</u>								
Office Supplies	871	954	550	550	550	550	0%	0%
Other Supplies and Materials	46,818	51,850	86,800	86,800	86,612	75,515	-13%	-13%
Uniforms and Clothing	1,071	1,446	1,550	1,550	1,900	1,800	16%	-5%
Meetings and Receptions	51	505	500	500	600	2,080	316%	247%
Total Commodities	48,811	54,754	89,400	89,400	89,662	79,945	-11%	-11%
<u>Capital Outlay</u>								
Technology Projects	21,581	12,465	66,957	66,957	48,365	41,832	-38%	-14%
Total Capital Outlay	21,581	12,465	66,957	66,957	48,365	41,832	-38%	-14%
Total Expenditures	1,365,326	1,395,652	1,768,497	1,768,497	1,628,608	1,869,461	6%	15%



General Fund - Municipal Court

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$112,653	\$114,698	\$118,788	\$118,788	\$119,266	\$129,102	9%	8%
Salaries - Part-Time	20,559	39,231	40,346	40,346	39,688	48,483	20%	22%
Overtime	2,325	6,745	15,450	15,450	11,175	14,451	-6%	29%
Social Security & Medicare	9,728	11,654	13,356	13,356	13,015	14,691	10%	13%
Medical Benefits	23,844	24,942	28,941	28,941	27,559	27,744	-4%	1%
Pension Benefits	11,563	7,953	10,471	10,471	9,478	9,828	-6%	4%
Other Fringe Benefits	2,414	1,710	3,673	3,673	2,686	3,631	-1%	35%
Total Personal Services	183,087	206,933	231,025	231,025	222,867	247,930	7%	11%
<u>Contractual Services</u>								
Postage	846	939	1,505	1,505	1,615	1,615	7%	0%
Utilities	993	1,100	879	879	879	879	0%	0%
Travel & Training	1,027	1,976	3,950	3,950	2,850	3,850	-3%	35%
Printing & Photography	1,833	2,095	550	550	550	550	0%	0%
Dues & Memberships	800	465	990	990	805	990	0%	23%
Professional Services	65	701	1,300	1,300	200	400	-69%	100%
Service Contracts	104,676	121,159	116,194	116,194	147,588	146,831	26%	-1%
Banking and Credit Card Fees	18,488	22,887	22,401	22,401	25,033	26,149	17%	4%
Total Contractual Services	128,728	151,321	147,769	147,769	179,520	181,264	23%	1%
<u>Commodities</u>								
Office Supplies	1,190	1,073	1,000	1,000	1,000	2,500	150%	150%
Uniforms and Clothing	0	0	150	150	150	150	0%	0%
Meetings and Receptions	18	107	150	150	150	510	240%	240%
Total Commodities	1,207	1,180	1,300	1,300	1,300	3,160	143%	143%
Total Expenditures	\$313,023	\$359,434	\$380,094	\$380,094	\$403,687	\$432,354	14%	7%



General Fund - Communications

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

The communications department was part of the City Manager's office in prior budget years. In order to more accurately track expenditures, it has been separated for FY 2024.

(This page intentionally left blank)



Department of Planning and Development Services

Funded Staffing			
	2022	2023	2024
<u>Planning & Development Services</u>			
Director of Planning & Development	1	1	1
Building Official	1	1	1
Plans Examiner	1	1	1.5
Building Inspector II	1	1	0
Principal Planner	1	0	0
Planner	0	1	1
Building Inspector I	3	2	0
Building Inspector	0	0	1
Multidisciplinary Inspector	0	1	2
Senior Building Inspector	0	0	1
Planning Technician	0	1	1
Permit Technician	1	1	1
Administrative Assistant	1	0	0
Total Planning & Development Services	10	10	10.5

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

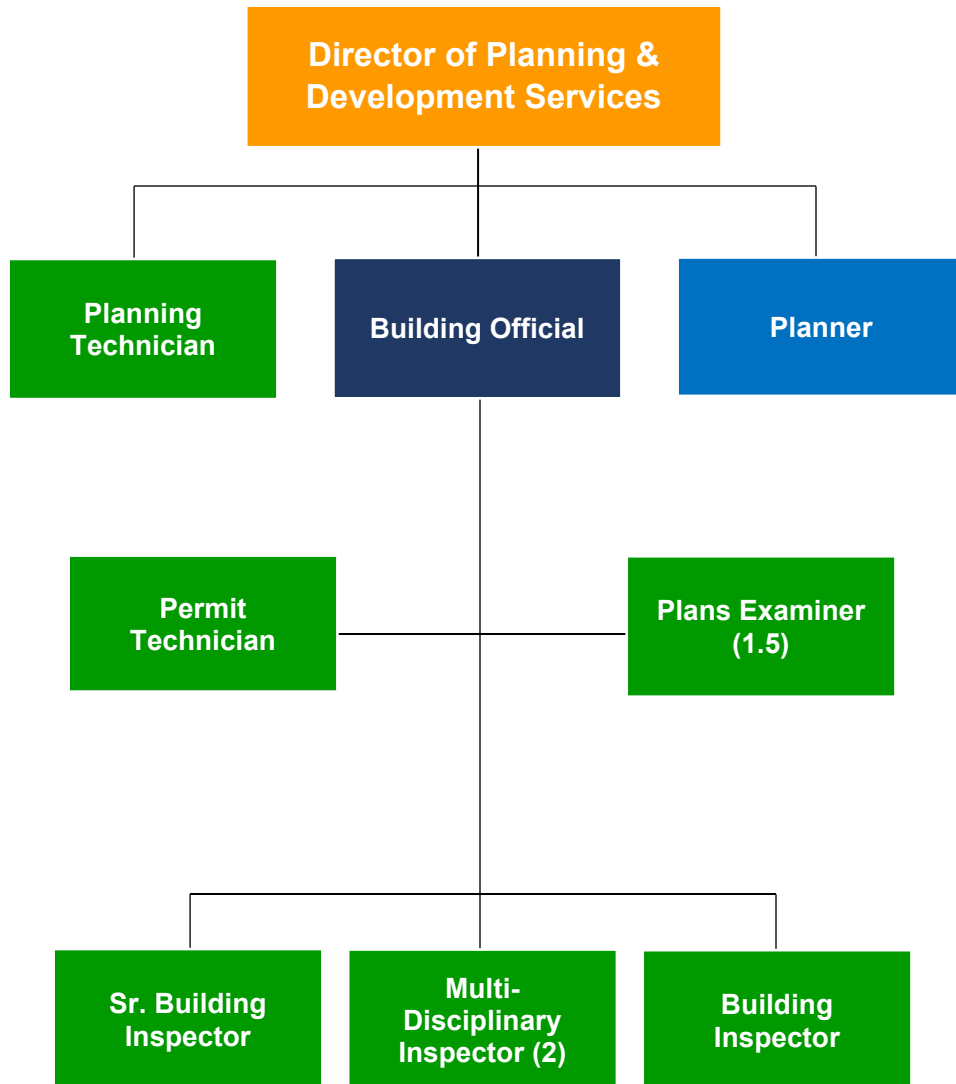
Find more information about Planning & Development at <https://www.claytonmo.gov/government/planning-and-development-services>.

Performance Measures (by Fiscal Year): Planning

Category	Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
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	90%	98%	94%	95%	96%
	% of projects approved without modification to ARB guidelines	96%	95%	85%	95%	90%
People	Average Annual hours of training per employee	40	45	36	40	42

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

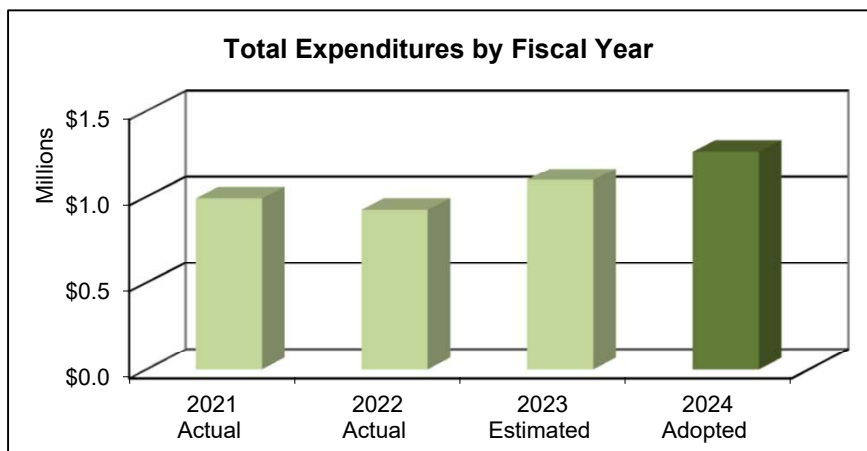
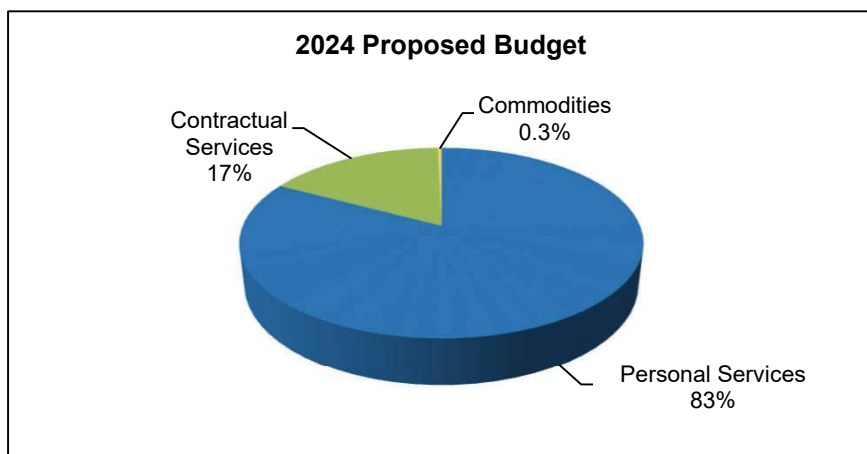
Planning & Development Services





Planning & Development Services Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$886,114	\$846,611	\$991,525	\$991,525	\$894,716	\$1,047,643	6%	17%
Contractual Services	94,743	73,545	338,717	189,956	200,142	213,967	-37%	7%
Commodities	10,547	5,598	4,500	4,500	4,500	4,300	-4%	-4%
Total Expenditures	991,404	925,754	1,334,742	1,185,981	1,099,358	1,265,910	-5%	15%





General Fund - Planning & Development Services

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$647,977	\$624,471	\$725,639	\$725,639	\$678,045	\$768,885	6%	13%
Salaries - Part-Time	0	0	0	0	0	38,628	100%	100%
Overtime	4,863	25,860	9,500	9,500	6,911	5,001	-47%	-28%
Other Compensation	538	0	0	0	0	0	0%	0%
Social Security & Medicare	48,018	48,206	56,239	56,239	52,399	62,301	11%	19%
Medical Benefits	85,743	70,791	101,298	101,298	70,880	77,308	-24%	9%
Pension Benefits	70,326	49,628	63,962	63,962	54,186	58,528	-8%	8%
Other Fringe Benefits	28,648	27,655	34,887	34,887	32,295	36,991	6%	15%
Total Personal Services	886,114	846,611	991,525	991,525	894,716	1,047,643	6%	17%
<u>Contractual Services</u>								
Postage	3,412	2,803	2,679	2,679	3,515	3,515	31%	0%
Utilities	7,212	6,336	6,719	6,719	6,719	7,676	14%	14%
Travel & Training	1,354	3,286	4,545	5,499	5,499	7,675	69%	40%
Printing & Photography	709	1,089	705	705	705	1,004	42%	42%
Dues & Memberships	1,964	774	1,575	1,575	1,575	1,824	16%	16%
Advertising	2,082	1,566	1,700	1,700	1,700	2,000	18%	18%
Maintenance & Repair	2,058	1,062	1,272	1,272	790	785	-38%	-1%
Professional Services	57,673	31,471	300,000	150,000	150,000	155,000	-48%	3%
Service Contracts	0	0	780	1,065	1,065	3,670	371%	245%
Banking and Credit Card Fees	18,279	25,158	18,742	18,742	28,574	30,818	64%	8%
Total Contractual Services	94,743	73,545	338,717	189,956	200,142	213,967	-37%	7%
<u>Commodities</u>								
Office Supplies	9,640	3,146	2,800	2,800	2,800	2,500	-11%	-11%
Uniforms and Clothing	412	1,034	1,200	1,200	1,200	1,200	0%	0%
Meetings and Receptions	495	1,418	500	500	500	600	20%	20%
Total Commodities	10,547	5,598	4,500	4,500	4,500	4,300	-4%	-4%
Total Expenditures	991,404	925,754	1,334,742	1,185,981	1,099,358	1,265,910	-5%	15%

(This page intentionally left blank)



Department of Police

Funded Staffing			
	2022	2023	2024
<u>Police Operations</u>			
Chief of Police	1	1	1
Captain	2	2	2
Lieutenant	3	3	3
Sergeant	5	5	5
Detective	3	3	5
Police Officer	33	33	34
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	54	54	55

Mission

The mission of the Clayton Police Department is to protect and serve the Clayton community with **PRIDE**: **P**rofessionalism, **R**espect, **I**nnovation, **D**edication and **E**xcellence.

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

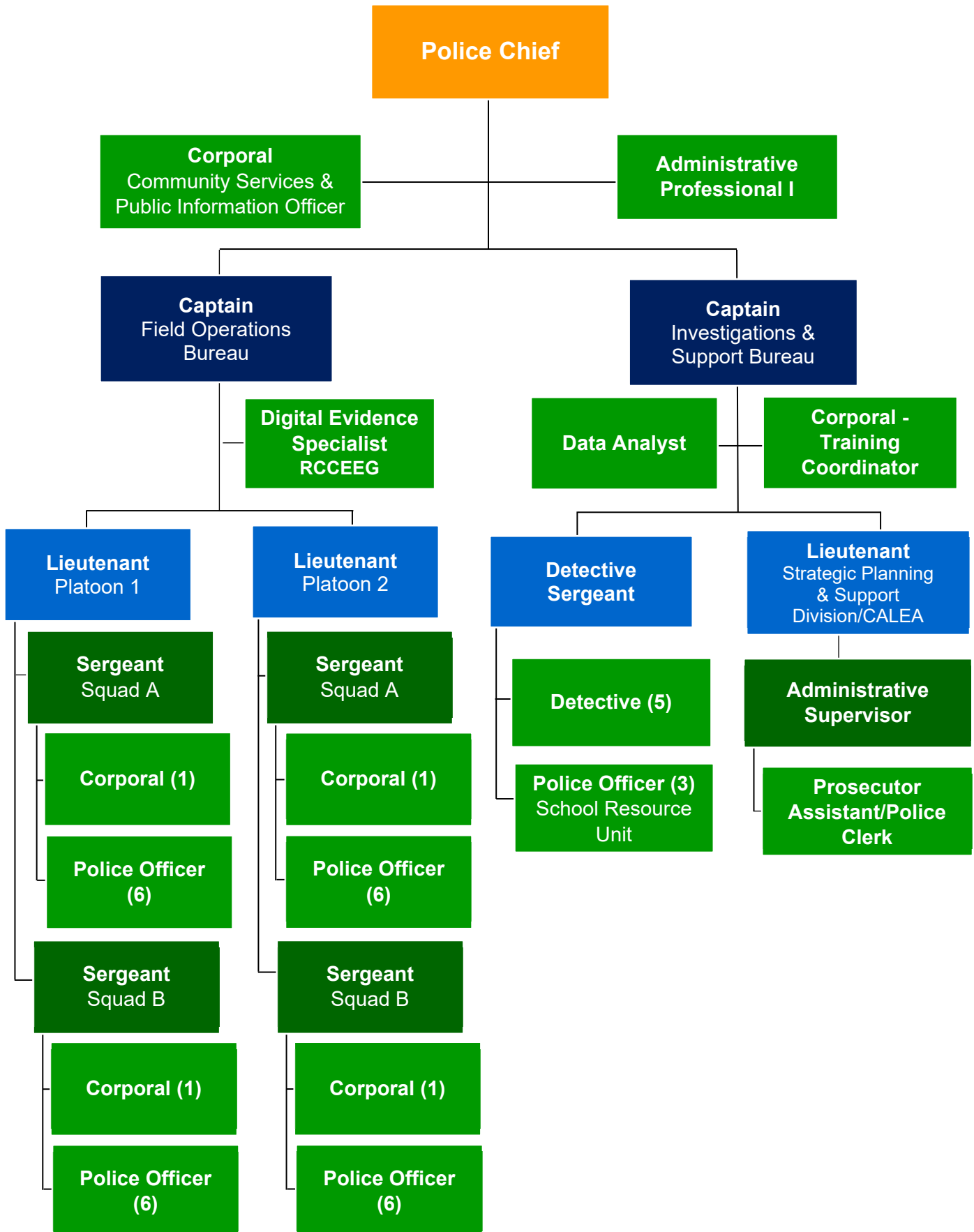
Public Safety

Performance Measures (by Fiscal Year): Police

Category	Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of residents who feel safe	90%	–	–	90%	–
Financial	Police cost per capita	\$144	\$153	\$148	\$148	\$155
Process	UCR Part I crimes per 1,000 population	13.7	18.00	15.6	18.00	17
	UCR Part I property crime clearance rate	31%	20%	22%	20%	20%
	UCR Part I violent crime clearance rate	100%	75%	83%	75%	75%
People	Annual training hours per employee	60	40	62	40	40
	% of employees meeting requirements to promote	55%	50%	50%	45%	45%

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

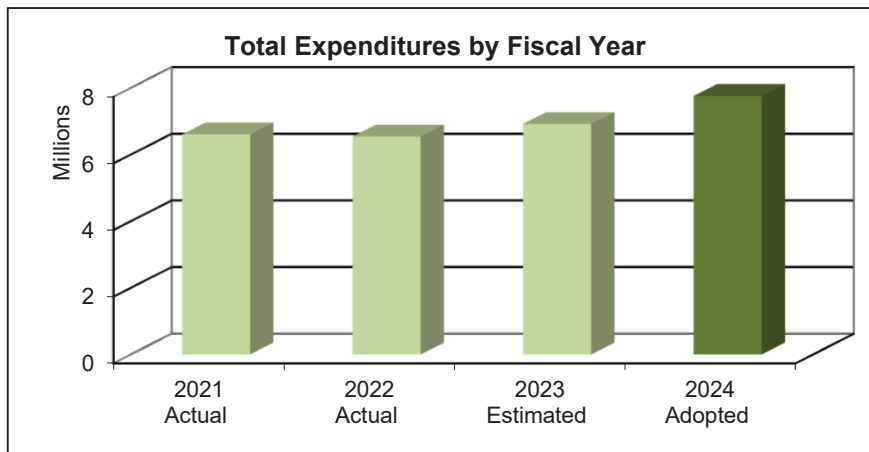
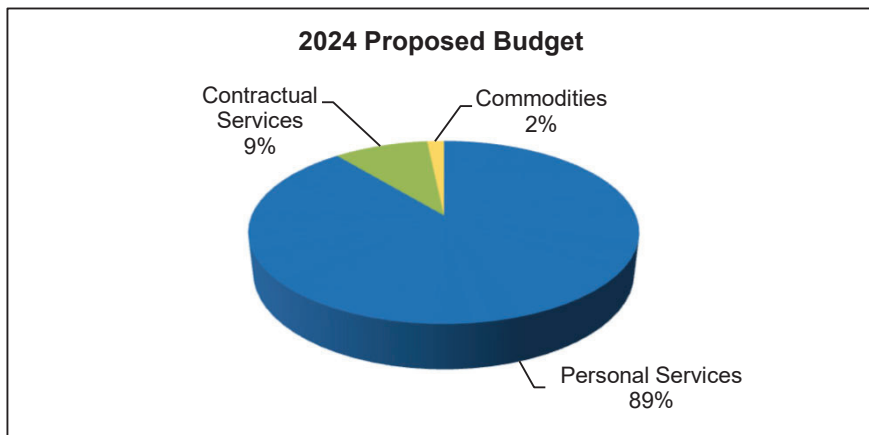
Police Department





Police Department Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$5,970,950	\$5,862,242	\$6,293,638	\$6,293,638	\$6,131,719	\$6,909,100	10%	13%
Contractual Services	524,010	576,707	655,871	655,871	656,961	721,772	10%	10%
Commodities	110,164	101,891	128,581	128,581	128,503	129,250	1%	1%
Total Expenditures	6,605,124	6,540,841	7,078,090	7,078,090	6,917,183	7,760,122	10%	12%





General Fund - Police

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$4,072,737	\$4,097,405	\$4,366,736	\$4,366,736	\$4,220,000	\$4,738,112	9%	12%
Salaries - Part-Time	20,448	11,238	22,763	22,763	17,525	27,300	20%	56%
Overtime	137,431	134,993	145,000	145,000	172,000	166,860	15%	-3%
Other Compensation	58,057	64,179	33,217	33,217	66,911	96,248	190%	44%
Social Security & Medicare	313,738	315,869	349,901	349,901	342,447	378,844	8%	11%
Medical Benefits	513,870	507,088	594,146	594,146	551,302	615,717	4%	12%
Pension Benefits	600,930	461,274	470,116	470,116	457,184	544,103	16%	19%
Other Fringe Benefits	253,740	270,196	311,759	311,759	304,350	341,916	10%	12%
Total Personal Services	5,970,950	5,862,242	6,293,638	6,293,638	6,131,719	6,909,100	10%	13%
<u>Contractual Services</u>								
Postage	1,849	2,335	2,476	2,476	1,625	1,625	-34%	0%
Utilities	25,021	27,642	27,543	27,543	27,543	25,991	-6%	-6%
Travel & Training	24,501	39,429	40,825	40,825	40,825	45,435	11%	11%
Printing & Photography	2,347	614	1,950	1,950	1,950	750	-62%	-62%
Dues & Memberships	3,842	3,310	4,220	4,220	4,000	4,620	9%	16%
Maintenance & Repair	7,954	5,847	5,019	5,019	4,000	4,487	-11%	12%
Service Contracts	454,189	494,124	569,608	569,608	569,608	632,219	11%	11%
Medical Services	4,306	3,407	4,230	4,230	7,410	6,645	57%	-10%
Total Contractual Services	524,010	576,707	655,871	655,871	656,961	721,772	10%	10%
<u>Commodities</u>								
Office Supplies	15,013	12,983	14,000	14,000	14,000	14,000	0%	0%
Other Supplies and Materials	43,465	40,982	58,003	58,003	58,003	57,603	-1%	-1%
Uniforms and Clothing	44,579	39,874	48,078	48,078	48,000	48,847	2%	2%
Meetings and Receptions	7,107	8,052	8,500	8,500	8,500	8,800	4%	4%
Total Commodities	110,164	101,891	128,581	128,581	128,503	129,250	1%	1%
Total Expenditures	6,605,124	6,540,841	7,078,090	7,078,090	6,917,183	7,760,122	10%	12%

(This page intentionally left blank)



Department of Fire

Funded Staffing			
	2022	2023	2024
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, the Clayton Fire Department personnel also teach life safety and prevention to residents, the business community, and the City of Clayton employees.

The Fire Department is an EMSC Level I Pediatric Certified EMS provider has a ISO Class 2 rating and a top-rated EMS agency for CARES (Cardiac Arrest). The Fire Department’s immediate jurisdiction encompasses all governmental boundaries of the City, including an additional contractual service area and multi-jurisdictional mutual aid/automatic aid response coverage for the East Central area.

Services respond from the Clayton Headquarters Fire Station with a fleet of apparatus including one fire/rescue engine, one reserve engine, one ladder truck, one primary ambulance, one reserve ambulance, one multi-purpose UTV rescue unit, and several Command Staff Units: Fire Chief, Assistant Chief/Fire Marshal, Battalion Chief, and Training Officer.

The Fire Department staff consists of 43 personnel, 42 uniformed members, and one civilian administrative staff. The Fire Chief, Assistant Chief/Fire Marshal, Training Officer, Administrative Specialist, and the three 13-person crews complete the staffing 24 hours per day, seven days per week. The Training Officer is shared with three 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 the utmost level of public safety, the Clayton Fire Department is dedicated to delivering prompt, efficient staffing to respond to all fire and EMS emergencies in an urban area by:

- Prioritizing fire prevention, inspections, and code enforcement are vital services.
- Being steadfast in our commitment to train and prepare for emergencies.
- Assure NFPA 1710 staffing on emergency apparatus.
- Being strong partners with neighboring fire agencies through intergovernmental and auto-aid agreements.
- Focusing on pre-hospital clinical performance to enhance patient outcomes.
- Training our citizen in hazard reduction and first aid and CPR.

We desire to create a secure environment for our community where residents and visitors can trust in our ability to address and mitigate potential life-threatening risks.

Key Intended Outcome

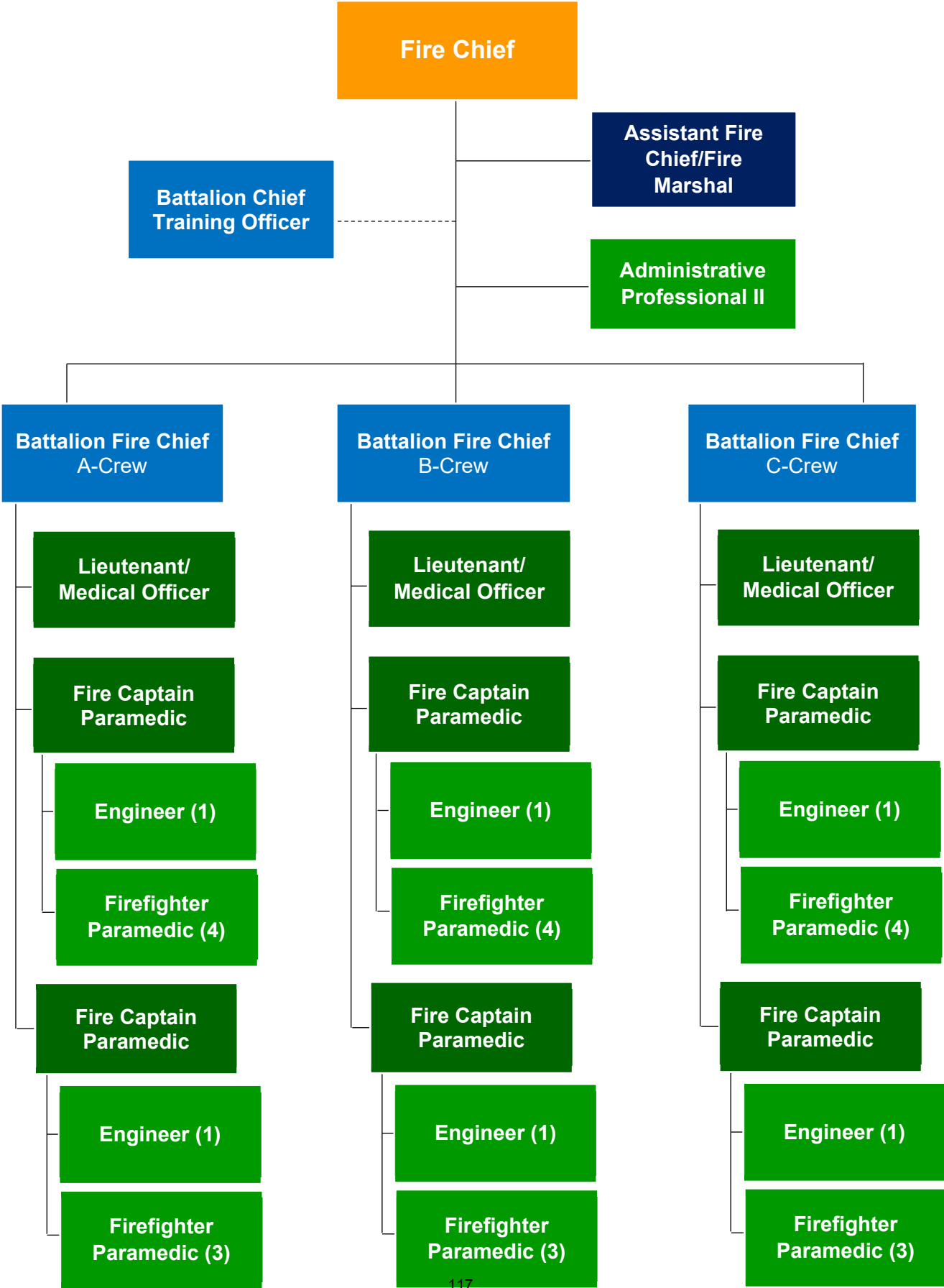
To meet and exceed the Fire Department’s Mission: To preserve life and property through teamwork, exceptional performance, and professionalism.

Performance Measures (by Fiscal Year): Fire

Category	Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of residents surveyed rating competency of Fire/EMS as good or excellent	94%	–	97%	90%	90%
	Fire/EMS cost per capita	\$132	\$130	\$135	\$132	\$152
Financial	% of fires contained to room of origin	100%	100%	100%	100%	100%
Process	% of cardiac arrest patients who exhibit a pulse upon delivery to hospital	36%	100%	27%	100%	100%
	Annual training hours per employee	323	200	364	200	200

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

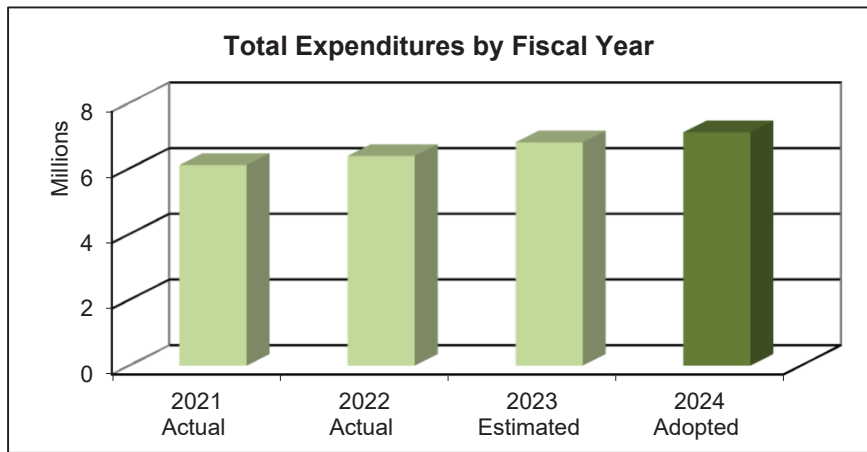
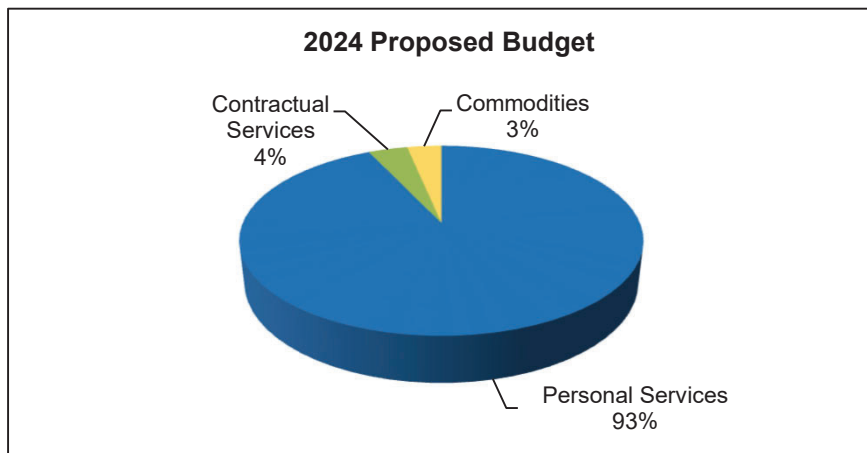
Fire Department





Fire Department Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$5,779,653	\$6,090,628	\$6,296,535	\$6,296,535	\$6,295,384	\$6,591,398	5%	5%
Contractual Services	128,719	116,221	158,331	213,331	201,546	264,701	67%	31%
Commodities	195,477	177,197	229,724	229,724	289,690	232,462	1%	-20%
Capital Outlay	6,425	0	16,597	16,597	13,354	17,575	6%	32%
Total Expenditures	6,110,274	6,384,046	6,701,187	6,756,187	6,799,974	7,106,136	6%	5%





General Fund - Fire

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$3,591,078	\$3,775,409	\$3,958,957	\$3,958,957	\$3,937,252	\$4,133,272	4%	5%
Overtime	512,431	567,471	450,633	450,633	505,012	530,756	18%	5%
Other Compensation	92,694	123,512	125,659	125,659	126,759	115,146	-8%	-9%
Social Security & Medicare	308,988	328,079	339,605	339,605	349,148	343,206	1%	-2%
Medical Benefits	387,905	427,954	510,125	510,125	467,080	489,605	-4%	5%
Pension Benefits	510,556	444,929	436,042	436,042	426,305	481,886	11%	13%
Other Fringe Benefits	376,001	423,273	475,514	475,514	483,828	497,527	5%	3%
Total Personal Services	5,779,653	6,090,628	6,296,535	6,296,535	6,295,384	6,591,398	5%	5%
<u>Contractual Services</u>								
Postage	433	508	551	551	451	449	-19%	0%
Utilities	25,075	23,691	22,170	22,170	23,670	26,474	19%	12%
Travel & Training	30,157	30,615	48,225	48,225	33,775	54,350	13%	61%
Printing & Photography	3,893	2,661	8,800	8,800	7,300	5,500	-38%	-25%
Dues & Memberships	4,425	4,273	5,385	5,385	5,385	5,460	1%	1%
Maintenance & Repair	7,171	9,184	15,000	15,000	14,399	17,078	14%	19%
Professional Services	7,218	5,580	8,000	8,000	6,547	5,000	-38%	-24%
Service Contracts	4,527	9,847	10,225	65,225	70,284	114,765	1022%	63%
Medical Services	45,819	29,861	39,975	39,975	39,735	35,625	-11%	-10%
Total Contractual Services	128,719	116,221	158,331	213,331	201,546	264,701	67%	31%
<u>Commodities</u>								
Office Supplies	8,220	9,621	11,840	11,840	11,840	9,500	-20%	-20%
Minor Supplies and Equipment	9,068	4,244	7,416	7,416	6,800	3,300	-56%	-51%
Medical Supplies	45,153	39,783	44,000	44,000	62,000	65,862	50%	6%
Other Supplies and Materials	45,361	43,831	79,578	79,578	85,364	84,350	6%	-1%
Uniforms and Clothing	84,779	75,011	79,940	79,940	115,446	65,400	-18%	-43%
Meetings and Receptions	2,895	4,706	6,950	6,950	8,240	4,050	-42%	-51%
Total Commodities	195,477	177,197	229,724	229,724	289,690	232,462	1%	-20%
<u>Capital Outlay</u>								
Equipment	6,425	0	16,597	16,597	13,354	17,575	6%	32%
Total Capital Outlay	6,425	0	16,597	16,597	13,354	17,575	6%	32%
Total Expenditures	6,110,274	6,384,046	6,701,187	6,756,187	6,799,974	7,106,136	6%	5%

(This page intentionally left blank)



Department of Public Works

Funded Staffing			
	2022	2023	2024
<u>Engineering</u>			
Director of Public Works	1	1	1
Assistant Dir – PW, Fleet & Facilities	1	1	0
Assistant Public Works Director	0	0	1
Principal Civil Engineer	1	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	0
Superintendent – Public Works	0	0	1
City Forester	2	2	2
Municipal Service Foreman I	1	1	0
Municipal Service Foreman	0	0	1
Municipal Service Worker II	3	3	0
Municipal Service Technician II	0	0	3
Municipal Service Worker I	6	6	0
Municipal Service Technician I	0	0	6
Total Street Maintenance	13	13	13
<u>Facility Maintenance</u>			
Facility Maintenance Foreman I	1	1	0
Facility Maintenance Foreman	0	0	1
Facility Maintenance Worker II	1	1	0
Municipal Services Technician II	0	0	1
Facility Maintenance Worker I	1	1	0
Municipal Services Technician I	0	0	1
Total Facility Maintenance	3	3	3
<u>Fleet Maintenance</u>			
Mechanic Foreman	1	1	1
Mechanic	2	2	0
Fleet Mechanic	0	0	2
Total Fleet Maintenance	3	3	3
<u>Parking Operations & Maintenance</u>			
Foreman II	1	1	0
Municipal Services Technician II	0	0	1
Total Parking Operations & Maintenance	1	1	1
<u>Street Lighting</u>			
Municipal Service Foreman I	1	1	0
Municipal Service Foreman	0	0	1
Total Street Lighting	1	1	1
Total Public Works	27	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

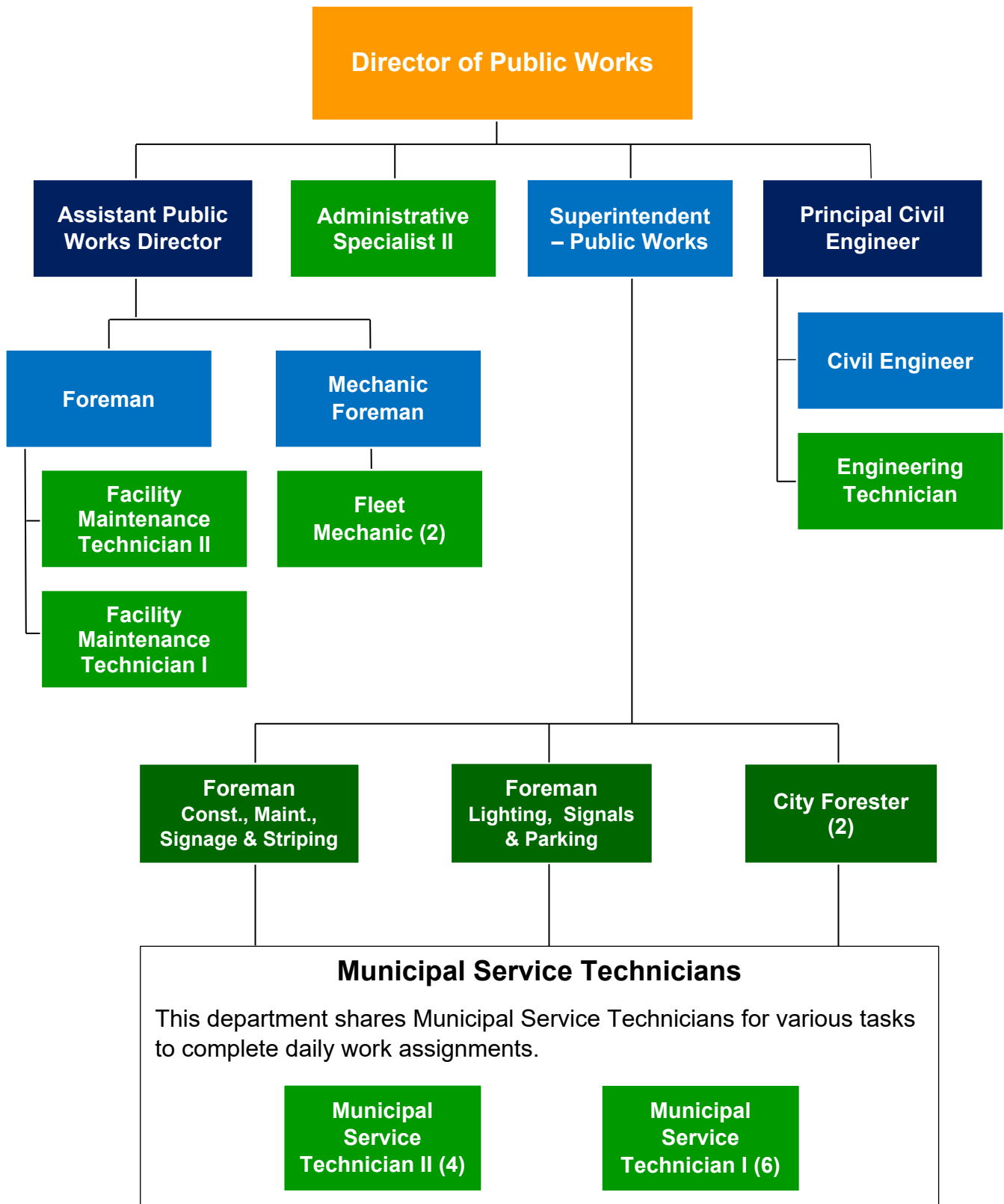
Transportation

Performance Measures (by Fiscal Year): Public Works

Category	Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of residents rating streets as good or better	69%	–	87%	80%	85%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths*	\$72,248	\$20,564	\$19,660	\$65,090	\$70,895
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	94%	95%	96%	95%	95%
	% of linear miles with dedicated/shared bicycle routes	20%	20%	20%	20%	20%
	Annual sidewalk defects per 1,000 linear feet	–	2.5	–	2.3	2.2
People	Annual training hours per employee	18	32	25	25	25

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

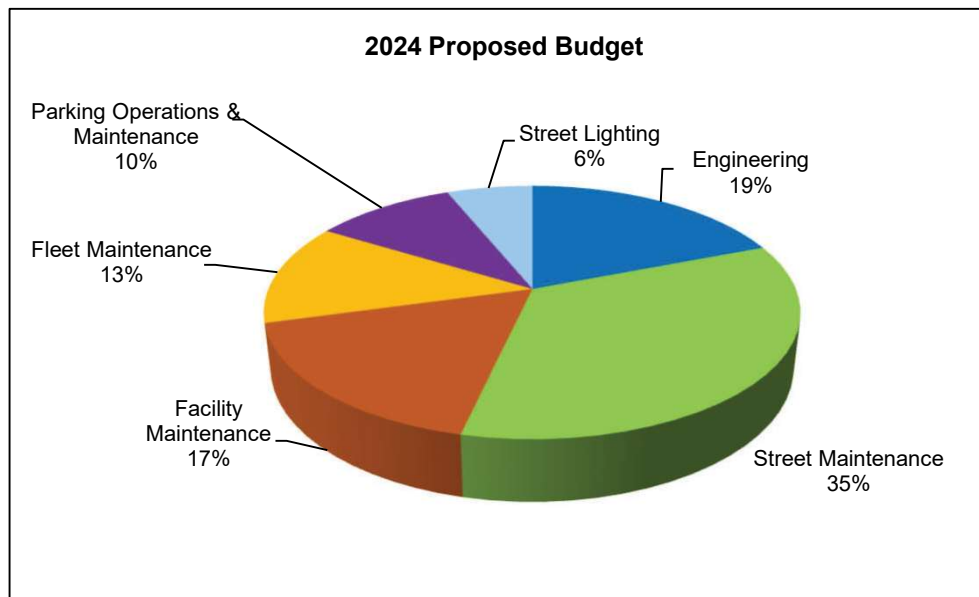
Public Works Department





Public Works Summary of Expenditures by Program

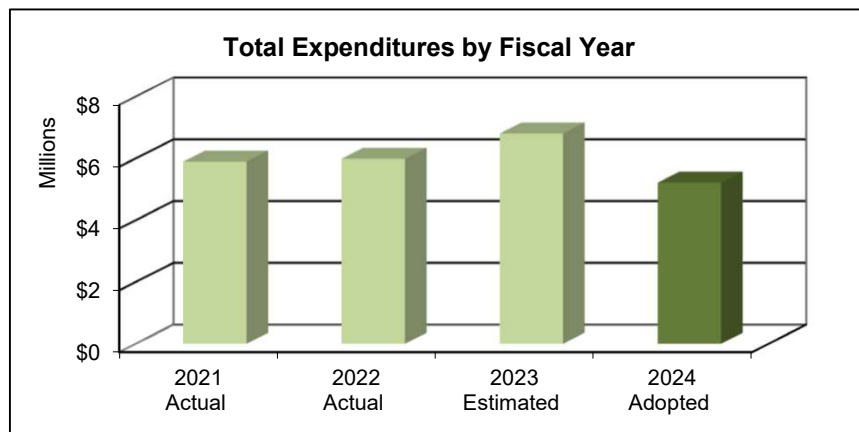
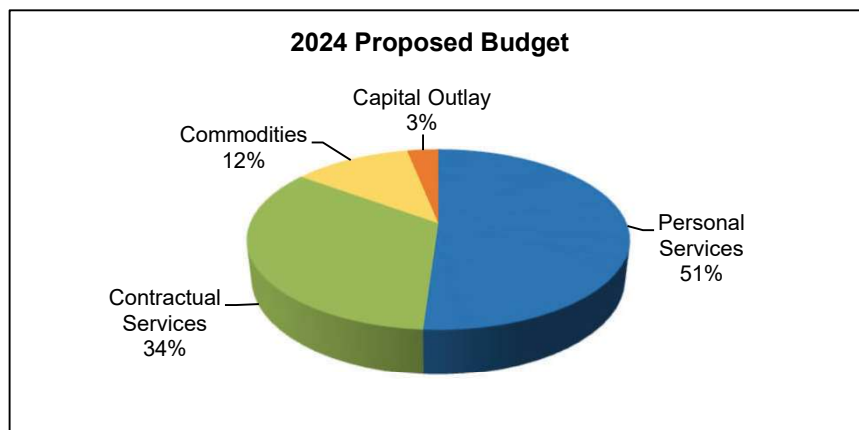
	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Engineering	\$2,670,757	\$2,664,531	\$3,040,640	\$3,040,640	\$2,874,244	\$998,963	-67%	-65%
Street Maintenance	1,323,589	1,319,860	1,763,592	1,738,592	1,614,707	1,797,941	2%	11%
Facility Maintenance	681,908	713,300	764,982	764,982	741,547	895,042	17%	21%
Fleet Maintenance	495,222	576,730	627,054	643,294	687,061	677,345	8%	-1%
Parking Operations & Maintenance	480,167	465,177	549,148	546,648	512,084	528,551	-4%	3%
Street Lighting	246,102	252,875	281,586	356,286	380,889	322,404	14%	-15%
Total Public Works	\$5,897,746	\$5,992,472	\$7,027,001	\$7,090,441	\$6,810,532	\$5,220,246	-26%	-23%





Public Works Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$2,023,992	\$1,900,271	\$2,507,893	\$2,507,893	\$2,207,675	\$2,665,000	6%	21%
Contractual Services	3,326,807	3,447,651	3,763,798	3,821,352	3,814,471	1,771,414	-53%	-54%
Commodities	489,928	591,009	633,748	639,634	658,386	619,499	-2%	-6%
Capital Outlay	57,019	53,541	121,562	121,562	130,000	164,333	35%	26%
Total Expenditures	5,897,746	5,992,472	7,027,001	7,090,441	6,810,532	5,220,246	-26%	-23%





General Fund - Engineering

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$416,633	\$392,659	\$531,075	\$531,075	\$454,968	\$577,145	9%	27%
Salaries - Part-Time	8,656	0	19,600	19,600	5,578	10,080	-49%	81%
Overtime	883	286	4,047	4,047	152	4,197	4%	2661%
Social Security & Medicare	31,539	29,259	42,437	42,437	35,243	45,244	7%	28%
Medical Benefits	47,126	43,785	76,263	76,263	48,792	49,822	-35%	2%
Pension Benefits	47,426	36,112	46,811	46,811	36,355	43,933	-6%	21%
Other Fringe Benefits	12,015	8,991	15,749	15,749	12,397	15,563	-1%	26%
Total Personal Services	564,277	511,092	735,983	735,983	593,485	745,984	1%	26%
<u>Contractual Services</u>								
Postage	635	595	390	390	384	391	0%	2%
Utilities	16,108	13,886	16,691	16,691	13,500	15,108	-9%	12%
Travel & Training	3,038	3,932	11,362	11,362	10,785	9,267	-18%	-14%
Printing & Photography	53	113	251	251	200	200	-20%	0%
Dues & Memberships	1,211	965	1,075	1,075	2,265	2,296	114%	1%
Advertising	0	175	300	300	175	180	-40%	3%
Maintenance & Repair	1,538	460	1,186	1,186	546	558	-53%	2%
Professional Services	5,127	567	12,350	12,350	12,120	12,350	0%	2%
Service Contracts	4,065	2,238	4,168	4,168	1,644	3,564	-14%	117%
Waste and Recycling	2,070,696	2,126,488	2,250,757	2,250,757	2,234,000	203,000	-91%	-91%
Total Contractual Services	2,102,471	2,149,419	2,298,530	2,298,530	2,275,619	246,914	-89%	-89%
<u>Commodities</u>								
Office Supplies	1,762	1,781	2,060	2,060	1,590	2,020	-2%	27%
Other Supplies and Materials	80	0	1,001	1,001	900	1,000	0%	11%
Uniforms and Clothing	1,507	1,167	1,475	1,475	1,350	1,475	0%	9%
Meetings and Receptions	660	1,071	1,591	1,591	1,300	1,570	-1%	21%
Total Commodities	4,009	4,019	6,127	6,127	5,140	6,065	-1%	18%
Total Expenditures	2,670,757	2,664,531	3,040,640	3,040,640	2,874,244	998,963	-67%	-65%



General Fund - Street Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$566,047	\$554,721	\$670,430	\$670,430	\$626,845	\$746,022	11%	19%
Salaries - Part-Time	0	6,272	27,720	27,720	5,289	28,560	3%	440%
Overtime	22,519	21,442	26,840	26,840	18,185	27,920	4%	54%
Other Compensation	108	0	0	0	0	0	0%	0%
Social Security & Medicare	42,320	42,691	55,606	55,606	49,749	61,392	10%	23%
Medical Benefits	105,109	94,644	145,842	145,842	121,349	132,279	-9%	9%
Pension Benefits	64,487	45,801	59,095	59,095	49,268	56,788	-4%	15%
Other Fringe Benefits	63,448	62,598	88,036	88,036	77,435	95,126	8%	23%
Total Personal Services	864,037	828,169	1,073,569	1,073,569	948,120	1,148,087	7%	21%
<u>Contractual Services</u>								
Utilities	36,991	38,786	27,483	27,483	25,662	32,087	17%	25%
Travel & Training	5,168	4,880	9,592	9,592	8,800	11,676	22%	33%
Dues & Memberships	265	620	436	436	425	966	122%	127%
Advertising	115	320	190	190	200	190	0%	-5%
Maintenance & Repair	23,065	0	30,501	30,501	29,900	33,001	8%	10%
Service Contracts	216,609	274,938	341,221	299,735	305,000	329,796	-3%	8%
Rentals	2,892	1,965	1,500	1,500	750	1,500	0%	100%
Waste and Recycling	645	929	1,000	1,000	600	750	-25%	25%
Total Contractual Services	285,749	322,437	411,923	370,437	371,337	409,966	0%	10%
<u>Commodities</u>								
Office Supplies	1,189	1,164	1,170	1,170	900	1,170	0%	30%
Minor Supplies and Equipment	7,034	6,815	7,200	7,200	7,000	7,501	4%	7%
Agriculture Supplies General	32,851	37,325	45,000	45,000	43,000	45,000	0%	5%
Medical Supplies	1,772	2,041	1,750	1,750	2,000	2,200	26%	10%
Snow and Ice Control Materials	27,857	23,228	62,696	79,182	79,200	44,025	-30%	-44%
Construction Materials	4,723	13,642	18,001	18,001	14,000	18,500	3%	32%
Traffic Supplies	30,514	23,797	27,276	27,276	26,500	26,915	-1%	2%
Other Supplies and Materials	9,156	9,943	12,376	12,376	11,900	12,375	0%	4%
Uniforms and Clothing	7,552	7,359	7,070	7,070	7,100	7,370	4%	4%
Meetings and Receptions	2,785	4,518	3,000	3,000	2,250	3,000	0%	33%
Total Commodities	125,434	129,833	185,539	202,025	193,850	168,056	-9%	-13%
<u>Capital Outlay</u>								
Equipment	0	0	36,561	36,561	51,600	29,832	-18%	-42%
Roadways and Parking Lots	48,369	39,421	56,000	56,000	49,800	42,000	-25%	-16%
Total Capital Outlay	48,369	39,421	92,561	92,561	101,400	71,832	-22%	-29%
Total Expenditures	1,323,589	1,319,860	1,763,592	1,738,592	1,614,707	1,797,941	2%	11%



General Fund - Facility Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$157,253	\$162,908	\$168,283	\$168,283	\$167,750	\$186,062	11%	11%
Salaries - Part-Time	7,544	0	9,800	9,800	4,210	10,080	3%	139%
Overtime	637	1,313	3,059	3,059	1,222	3,148	3%	158%
Social Security & Medicare	12,542	12,463	13,858	13,858	13,248	15,246	10%	15%
Medical Benefits	17,351	17,815	21,378	21,378	19,732	20,438	-4%	4%
Pension Benefits	16,338	11,357	14,833	14,833	13,415	14,164	-5%	6%
Other Fringe Benefits	10,380	10,852	13,481	13,481	12,741	14,620	8%	15%
Total Personal Services	222,043	216,708	244,692	244,692	232,318	263,758	8%	14%
<u>Contractual Services</u>								
Utilities	212,797	207,332	222,720	222,720	218,400	242,828	9%	11%
Travel & Training	1,905	3,688	4,381	4,381	4,376	4,602	5%	5%
Dues & Memberships	369	394	395	395	414	414	5%	0%
Maintenance & Repair	95,122	108,725	131,778	131,778	124,010	141,922	8%	14%
Service Contracts	88,812	103,363	108,820	108,820	110,483	109,811	1%	-1%
Total Contractual Services	399,005	423,502	468,094	468,094	457,683	499,577	7%	9%
<u>Commodities</u>								
Minor Supplies and Equipment	1,522	997	2,500	2,500	2,500	1,100	-56%	-56%
Medical Supplies	0	75	150	150	100	150	0%	50%
Other Supplies and Materials	51,200	54,638	39,110	39,110	39,986	38,511	-2%	-4%
Uniforms and Clothing	1,176	1,876	1,795	1,795	1,860	1,800	0%	-3%
Meetings and Receptions	1,588	1,383	2,640	2,640	1,500	2,145	-19%	43%
Total Commodities	55,486	58,970	46,195	46,195	45,946	43,706	-5%	-5%
<u>Capital Outlay</u>								
Facility Improvements	5,374	14,120	6,001	6,001	5,600	88,001	1366%	1471%
Total Capital Outlay	5,374	14,120	6,001	6,001	5,600	88,001	1366%	1471%
Total Expenditures	681,908	713,300	764,982	764,982	741,547	895,042	17%	21%



General Fund - Fleet Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$153,335	\$113,200	\$182,644	\$182,644	\$140,424	\$204,604	12%	46%
Salaries - Part-Time	0	14,204	0	0	45,023	0	0%	-100%
Overtime	478	5,136	1,880	1,880	2,557	1,988	6%	-22%
Social Security & Medicare	11,872	10,070	14,308	14,308	14,382	15,805	10%	10%
Medical Benefits	11,953	10,427	30,398	30,398	16,129	38,892	28%	141%
Pension Benefits	20,179	12,684	16,099	16,099	8,969	15,575	-3%	74%
Other Fringe Benefits	7,162	6,793	10,029	10,029	9,797	12,788	28%	31%
Total Personal Services	204,980	172,514	255,358	255,358	237,281	289,652	13%	22%
<u>Contractual Services</u>								
Travel & Training	666	4,437	5,250	5,250	6,180	5,250	0%	-15%
Dues & Memberships	499	0	500	500	500	500	0%	0%
Maintenance & Repair	44,931	38,714	37,510	46,550	76,900	35,043	-7%	-54%
Service Contracts	5,456	5,589	12,386	12,386	11,550	14,004	13%	21%
Deductibles and Losses	0	19,109	0	0	10,000	7,500	100%	-25%
Total Contractual Services	51,552	67,849	55,646	64,686	105,130	62,297	12%	-41%
<u>Commodities</u>								
Office Supplies	66	70	300	300	1,100	300	0%	-73%
Minor Supplies and Equipment	3,806	3,731	3,500	3,500	7,300	3,750	7%	-49%
Medical Supplies	617	102	350	350	300	651	86%	117%
Vehicle Parts	84,462	99,689	85,000	92,200	91,875	76,000	-11%	-17%
Fuel and Lubricants	146,511	227,597	222,500	222,500	234,938	238,300	7%	1%
Other Supplies and Materials	2,651	4,767	3,650	3,650	7,200	5,150	41%	-28%
Uniforms and Clothing	531	294	750	750	1,700	900	20%	-47%
Total Commodities	238,690	336,368	316,050	323,250	344,650	325,396	3%	-6%
Total Expenditures	495,222	576,730	627,054	643,294	687,061	677,345	8%	-1%



General Fund - Parking Operations & Maintenance

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$69,087	\$70,757	\$72,639	\$72,639	\$72,538	\$76,818	6%	6%
Salaries - Part-Time	0	0	9,240	9,240	0	9,520	3%	100%
Overtime	2,183	1,630	2,645	2,645	1,494	2,724	3%	82%
Other Compensation	169	169	169	169	168	169	0%	1%
Social Security & Medicare	5,391	5,471	6,479	6,479	5,676	6,827	5%	20%
Medical Benefits	5,653	5,848	7,127	7,127	6,491	6,813	-4%	5%
Pension Benefits	7,174	4,932	6,403	6,403	5,801	5,848	-9%	1%
Other Fringe Benefits	3,870	4,575	5,825	5,825	5,142	6,085	4%	18%
Total Personal Services	93,526	93,382	110,527	110,527	97,310	114,804	4%	18%
<u>Contractual Services</u>								
Utilities	1,131	1,672	1,260	1,260	770	847	-33%	10%
Travel & Training	2,500	0	2,500	0	0	251	-90%	100%
Printing & Photography	0	97	400	400	200	200	-50%	0%
Maintenance & Repair	374	47	500	500	75	500	0%	567%
Service Contracts	257,099	250,990	279,140	279,140	254,674	263,741	-6%	4%
Banking and Credit Card Fees	90,201	103,056	105,085	105,085	111,455	118,132	12%	6%
Rentals	4,000	0	0	0	0	0	0%	0%
Total Contractual Services	355,305	355,861	388,885	386,385	367,174	383,671	-1%	4%
<u>Commodities</u>								
Office Supplies	571	350	350	350	350	350	0%	0%
Minor Supplies and Equipment	786	590	800	800	800	800	0%	0%
Agriculture Supplies General	3,852	560	3,000	3,000	2,500	3,000	0%	20%
Construction Materials	0	672	2,301	2,301	950	1,150	-50%	21%
Traffic Supplies	3,379	300	650	650	500	1,250	92%	150%
Parking Supplies Meters	19,026	12,465	19,135	19,135	19,000	18,526	-3%	-2%
Other Supplies and Materials	0	536	0	0	0	0	0%	0%
Uniforms and Clothing	446	462	500	500	500	500	0%	0%
Total Commodities	28,060	15,935	26,736	26,736	24,600	25,576	-4%	4%
<u>Capital Outlay</u>								
Facility Improvements	3,276	0	23,000	23,000	23,000	4,500	-80%	-80%
Total Capital Outlay	3,276	0	23,000	23,000	23,000	4,500	-80%	-80%
Total Expenditures	480,167	465,177	549,148	546,648	512,084	528,551	-4%	3%



General Fund - Street Lighting

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$46,196	\$54,778	\$59,034	\$59,034	\$66,164	\$70,825	20%	7%
Overtime	3,912	3,269	4,311	4,311	7,215	5,277	22%	-27%
Social Security & Medicare	3,794	4,395	4,846	4,846	5,613	5,822	20%	4%
Medical Benefits	5,203	5,629	7,127	7,127	6,344	6,813	-4%	7%
Pension Benefits	10,858	3,828	5,204	5,204	5,286	5,392	4%	2%
Other Fringe Benefits	5,164	6,507	7,243	7,243	8,539	8,586	19%	1%
Total Personal Services	75,128	78,406	87,765	87,765	99,161	102,715	17%	4%
<u>Contractual Services</u>								
Utilities	94,269	113,899	102,920	102,920	108,100	121,975	19%	13%
Travel & Training	0	0	0	2,500	1,878	1	100%	-100%
Maintenance & Repair	500	0	300	300	50	300	0%	500%
Service Contracts	37,957	14,684	37,500	127,500	127,500	46,713	25%	-63%
Total Contractual Services	132,726	128,583	140,720	233,220	237,528	168,989	20%	-29%
<u>Commodities</u>								
Minor Supplies and Equipment	1,585	5,185	1,501	1,501	1,400	1,500	0%	7%
Construction Materials	0	0	500	500	300	500	0%	67%
Traffic Supplies	8,064	4,750	8,000	8,000	5,000	8,000	0%	60%
Other Supplies and Materials	28,599	35,950	43,100	25,300	37,500	40,700	-6%	9%
Total Commodities	38,249	45,885	53,101	35,301	44,200	50,700	-5%	15%
Total Expenditures	246,102	252,875	281,586	356,286	380,889	322,404	14%	-15%

Department of Parks and Recreation

Funded Staffing			
	2022	2023	2024
<u>Recreation</u>			
Director of Parks & Recreation	1	1	1
Recreation Manager	1	0	0
Recreation Superintendent	0	1	0
Superintendent - Recreation	0	0	1
Recreation Supervisor-Athletics & Facilities	1	1	1
Community Recreation Supervisor	0.5	0.5	0
Recreation Supervisor – Community Services	0	0	0.5
Aquatics Supervisor	0.25	0.25	0
Recreation Supervisor - Aquatics	0	0	0.25
Inclusion Services Coordinator	1	1	0
Administrative Specialist II	1	1	0
Administrative Professional I	0	0	1
Recreation Assistant Supervisor – Athletics/Facilities	0	0	1
Total Recreation	5.75	5.75	5.75
<u>Park Operations</u>			
Parks Superintendent	1	1	0
Superintendent - Parks	0	0	1
Foreman I	1	1	0
Foreman	0	0	1
Horticulturist	1	1	1
Field Technician	1	1	0
Parks Field Technician	0	0	1
Municipal Service Worker II	1	1	0
Municipal Services Tech II	0	0	1
Municipal Service Worker I	4	4	0
Municipal Services Technician I	0	0	3
Total Park Operations	9	9	8
<u>Clayton Community Foundation</u>			
Foundation Administrator	1	1	1
Total Clayton Community Foundation	1	1	1
Total Parks & Recreation	15.75	15.75	14.75

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, and Shaw Park 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. In January 2023, the restated agreement was updated so that the City of Clayton would provide for continued contributions to the Clayton Community Foundation through Fiscal Year 2025. The requested contribution was approximately \$50,000 in FY23 and is projected to increase by 3% annually in both FY24 and FY25. Half of the contribution would go towards the Executive Director salary for work performed solely for the City. This would include 10 hours of work per week related to research, grant writing, involvement with the Hanley House or other special projects. The other half of the contribution would go towards operational expenses such as insurance, service fees, utilities, supplies and licenses. No portion of the contribution would be directly utilized for the solicitation of donations to CCF.

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

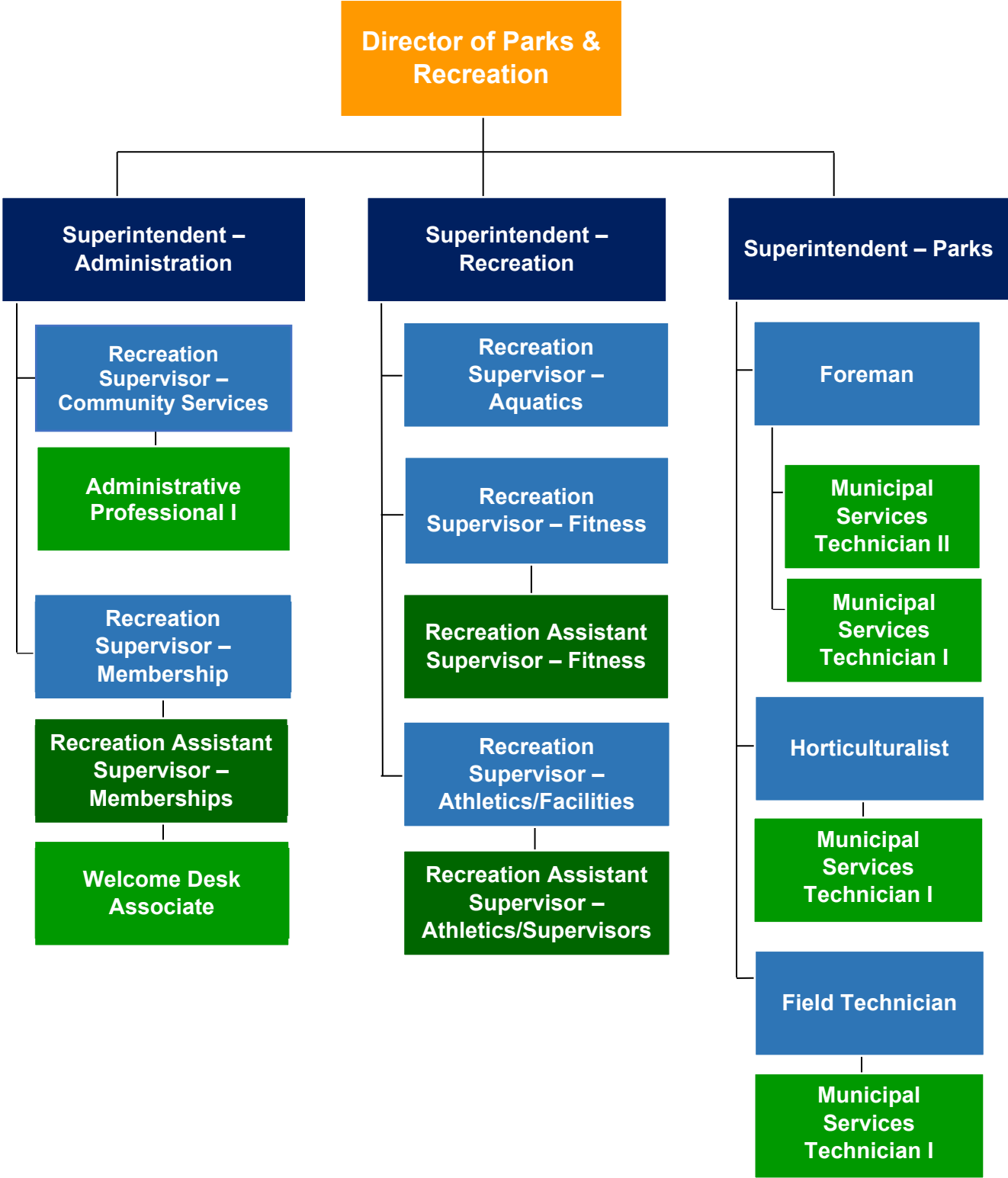
Recreation and Culture

Performance Measures (by Fiscal Year): Parks and Rec

Category	Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Customer	% of residents rating overall satisfaction as good or better	94%	–	–	95%	–
Financial	Cost of park maintenance per acre maintained	\$12,489	\$13,500	\$11,972	\$13,500	\$13,500
	% operating cost recovery for recreation facilities	66%	80%	76%	75%	80%
Process	% of registrants per total capacity of recreation programs	–	75%	81%	75%	80%
	Acres properly maintained (per park inspection index)	84%	85%	84%	85%	85%
	% households with one or more recreation pass holders	25%	26%	27%	28%	30%
People	Average annual training hours per full-time equivalent employee	13.24	20	16.25	20	20

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

Parks and Recreation Department

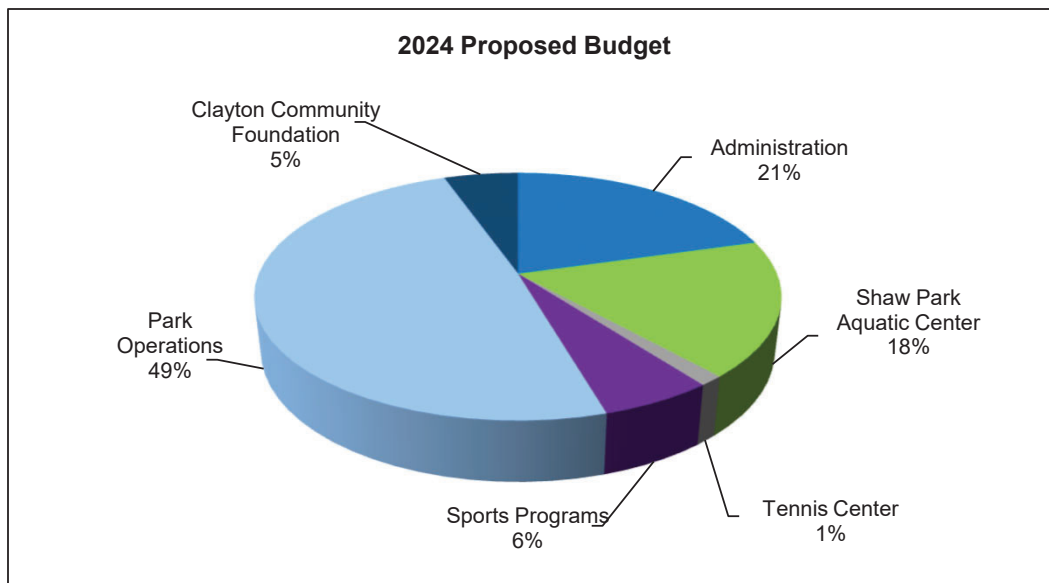


Some recreation positions are funded through the CRSWC.



Parks & Recreation Summary of Expenditures by Program

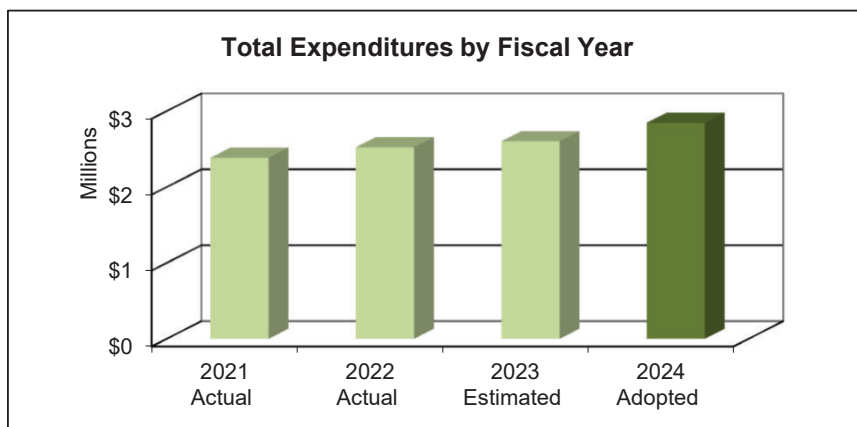
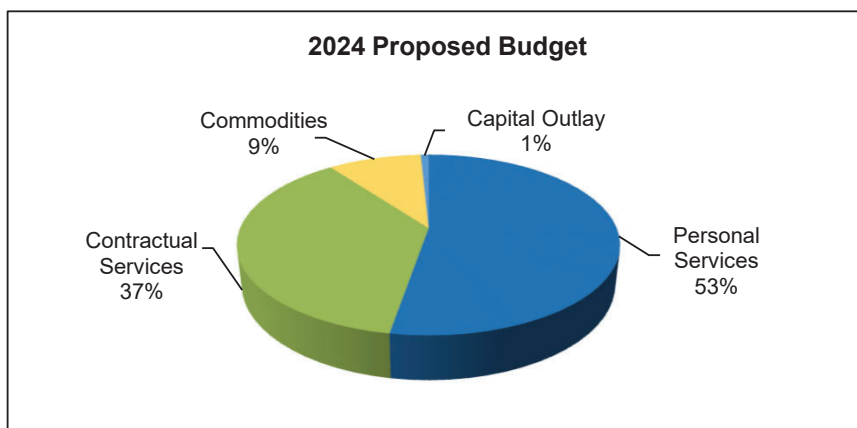
	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Administration	\$581,791	\$677,015	\$665,789	\$667,789	\$561,826	\$586,368	-12%	4%
Shaw Park Aquatic Center	352,536	345,056	431,365	416,365	470,717	503,824	17%	7%
Ice Rink	34,091	49,629	0	0	0	0	0%	0%
Tennis Center	35,649	35,984	53,300	53,300	36,355	37,025	-31%	2%
Sports Programs	74,771	120,167	149,759	149,759	140,521	167,226	12%	19%
Park Operations	1,222,078	1,199,212	1,425,777	1,425,777	1,244,874	1,398,222	-2%	12%
Clayton Community Foundation	85,563	97,755	122,252	122,252	149,058	154,737	27%	4%
Total Parks & Recreation	\$2,386,479	\$2,524,818	\$2,848,241	\$2,835,241	\$2,603,351	\$2,847,402	0%	9%





Parks & Recreation Summary of Expenditures by Category

	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Personal Services	\$1,299,820	\$1,391,910	\$1,593,621	\$1,593,621	\$1,298,623	\$1,501,113	-6%	16%
Contractual Services	872,929	893,086	964,479	951,479	1,018,616	1,055,418	9%	4%
Commodities	213,730	239,822	265,725	265,725	261,442	268,091	1%	3%
Capital Outlay	0	0	24,416	24,416	24,670	22,780	-7%	-8%
Total Expenditures	2,386,479	2,524,818	2,848,241	2,835,241	2,603,351	2,847,402	0%	9%





General Fund - Parks & Recreation Administration

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$384,152	\$446,184	\$419,330	\$419,330	\$345,947	\$378,644	-10%	9%
Salaries - Part-Time	0	16,043	0	0	3,459	11,025	100%	219%
Overtime	2,091	2,435	3,000	3,000	2,360	3,000	0%	27%
Social Security & Medicare	28,010	34,431	32,500	32,500	26,910	30,040	-8%	12%
Medical Benefits	45,079	43,756	48,348	48,348	39,982	39,559	-18%	-1%
Pension Benefits	39,641	29,440	36,962	36,962	27,228	28,823	-22%	6%
Other Fringe Benefits	17,278	18,316	20,532	20,532	16,201	17,914	-13%	11%
Total Personal Services	516,251	590,605	560,673	560,673	462,087	509,005	-9%	10%
<u>Contractual Services</u>								
Postage	2,482	3,246	9,209	9,209	5,000	280	-97%	-94%
Utilities	2,051	2,800	2,700	2,700	2,000	2,250	-17%	13%
Travel & Training	3,726	4,882	12,000	12,000	12,000	6,175	-49%	-49%
Printing & Photography	778	2,053	15,550	23,150	24,425	720	-95%	-97%
Dues & Memberships	3,148	3,228	3,852	3,852	3,582	3,310	-14%	-8%
Advertising	2,469	3,650	2,650	2,650	1,500	0	-100%	-100%
Maintenance & Repair	0	125	250	250	250	250	0%	0%
Service Contracts	3,276	3,729	3,376	3,376	5,300	14,110	318%	166%
Banking and Credit Card Fees	18,663	18,326	20,591	20,591	16,332	19,268	-6%	18%
Events	10,657	15,808	19,000	13,400	13,500	15,500	-18%	15%
Total Contractual Services	47,250	57,845	89,178	91,178	83,889	61,863	-31%	-26%
<u>Commodities</u>								
Office Supplies	12,163	18,050	7,188	7,188	7,100	5,800	-19%	-18%
Other Supplies and Materials	4,691	4,286	3,750	3,750	3,750	4,700	25%	25%
Uniforms and Clothing	335	1,821	1,040	1,040	1,040	1,040	0%	0%
Meetings and Receptions	1,101	4,408	3,960	3,960	3,960	3,960	0%	0%
Total Commodities	18,290	28,566	15,938	15,938	15,850	15,500	-3%	-2%
Total Expenditures	581,791	677,015	665,789	667,789	561,826	586,368	-12%	4%



General Fund - Shaw Park Aquatic Center

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



General Fund - Ice Rink

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



General Fund - Tennis Center

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



General Fund - Sports Programs

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



General Fund - Park Operations

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$425,768	\$425,438	\$519,942	\$519,942	\$426,456	\$491,474	-5%	15%
Salaries - Part-Time	21,183	13,140	29,250	29,250	6,990	30,000	3%	329%
Overtime	20,437	13,426	23,376	23,376	20,546	23,691	1%	15%
Social Security & Medicare	33,912	33,178	43,802	43,802	34,730	41,706	-5%	20%
Medical Benefits	80,517	73,893	100,375	100,375	70,731	79,720	-21%	13%
Pension Benefits	47,434	34,477	45,831	45,831	34,050	37,412	-18%	10%
Other Fringe Benefits	31,730	29,693	38,113	38,113	31,527	37,512	-2%	19%
Total Personal Services	660,983	623,246	800,689	800,689	625,030	741,515	-7%	19%
<u>Contractual Services</u>								
Utilities	187,845	197,830	224,446	224,446	224,446	252,953	13%	13%
Travel & Training	594	3,705	5,500	5,500	5,500	5,500	0%	0%
Dues & Memberships	625	365	700	700	700	700	0%	0%
Maintenance & Repair	15,811	27,780	18,944	18,944	13,700	17,450	-8%	27%
Service Contracts	226,141	217,227	220,580	220,580	220,580	230,955	5%	5%
Rentals	12,587	5,071	4,600	4,600	4,600	4,300	-7%	-7%
Total Contractual Services	443,603	451,978	474,770	474,770	469,526	511,858	8%	9%
<u>Commodities</u>								
Medical Supplies	610	0	250	250	250	0	-100%	-100%
Other Supplies and Materials	110,838	118,157	133,330	133,330	133,330	132,231	-1%	-1%
Uniforms and Clothing	5,571	4,666	5,822	5,822	5,822	5,938	2%	2%
Meetings and Receptions	473	1,166	2,000	2,000	2,000	1,400	-30%	-30%
Total Commodities	117,492	123,989	141,402	141,402	141,402	139,569	-1%	-1%
<u>Capital Outlay</u>								
Equipment	0	0	8,916	8,916	8,916	5,280	-41%	-41%
Total Capital Outlay	0	0	8,916	8,916	8,916	5,280	-41%	-41%
Total Expenditures	1,222,078	1,199,212	1,425,777	1,425,777	1,244,874	1,398,222	-2%	12%



General Fund - Clayton Community Foundation

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Personal Services</u>								
Salaries - Full-Time	\$65,852	\$67,608	\$69,459	\$69,459	\$72,793	\$77,549	12%	7%
Salaries - Part-Time	0	8,519	18,000	18,000	28,315	25,000	39%	-12%
Social Security & Medicare	4,533	5,203	6,691	6,691	7,735	7,845	17%	1%
Medical Benefits	5,819	9,030	16,727	16,727	11,845	10,079	-40%	-15%
Pension Benefits	6,812	4,712	6,123	6,123	5,817	5,904	-4%	1%
Other Fringe Benefits	1,384	1,324	1,592	1,592	2,903	1,410	-11%	-51%
Total Personal Services	84,400	96,396	118,592	118,592	129,408	127,787	8%	-1%
<u>Contractual Services</u>								
Postage	0	0	0	0	512	512	100%	0%
Utilities	766	783	960	960	960	1,560	63%	63%
Travel & Training	129	575	2,000	2,000	0	1,500	-25%	100%
Professional Services	194	0	500	500	500	500	0%	0%
Service Contracts	0	0	0	0	17,478	22,678	100%	30%
Total Contractual Services	1,090	1,358	3,460	3,460	19,450	26,750	673%	38%
<u>Commodities</u>								
Meetings and Receptions	74	0	200	200	200	200	0%	0%
Total Commodities	74	0	200	200	200	200	0%	0%
Total Expenditures	\$85,563	\$97,755	\$122,252	\$122,252	\$149,058	\$154,737	27%	4%



Non-Departmental

The Non-Departmental program includes insurance expenditures and in the past has included transfers out to other funds 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. Because certain transfers are specifically associated with departments or programs, those transfers are shown separately in those affected departments or programs.

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.

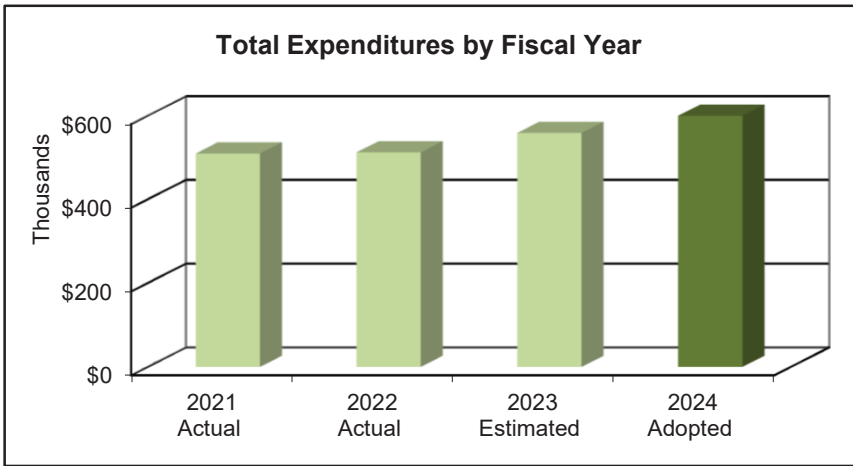
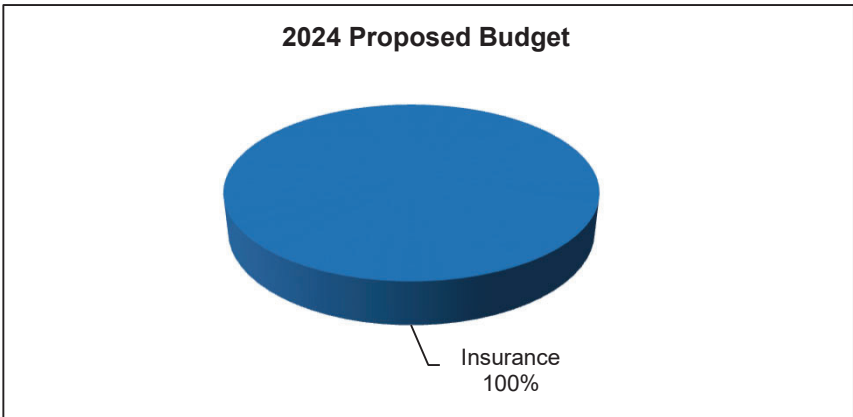
Performance Measures (by Fiscal Year):

Measure	2021 Actual	2022 Goal	2022 Actual	2023 Goal	2024 Goal
Premium per \$100 of insured property	\$0.17	\$0.18	\$0.20	\$0.20	\$0.26
Loss expenditures per property loss incident	\$18,394	<\$2,000	\$12,751	<\$2,000	<\$2,000
Number of general liability claims filed	19	<20	18	<20	<20
Number of workers' compensation claims filed	19	<20	19	<20	<20



Non-Departmental Summary of Expenditures by Program

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





General Fund - Insurance

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

(This page intentionally left blank)



Sewer Lateral Fund

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

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



Sewer Lateral Fund

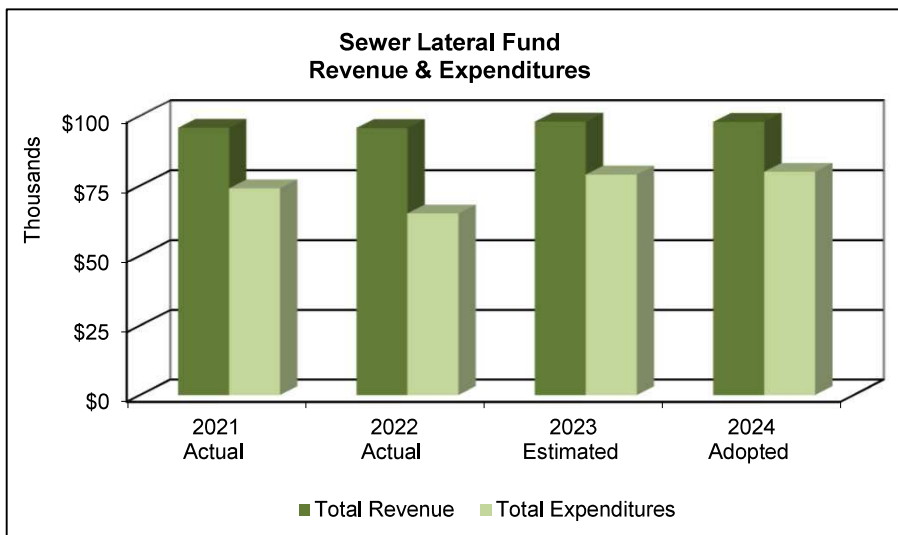
Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

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

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

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





Sewer Lateral Fund - Revenue

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

Sewer Lateral Fund - Expenditures

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

(This page intentionally left blank)



Special Business District Fund

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

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

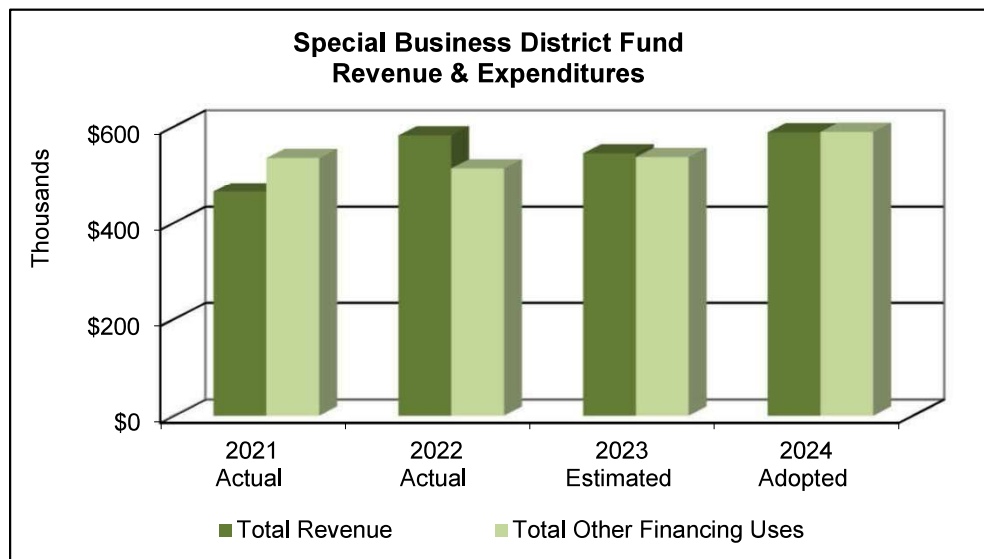
	2023 Budget	2024 Adopted
Revenue		
Property Tax	\$537,098	\$587,744
Interest	1,165	800
Total Revenue	\$538,263	\$588,544
Transfer for Economic Development & Events		
Advertising	\$3,000	\$0
Dues & Memberships	1,325	2,120
Events	146,584	150,112
Events Staff Time	67,700	71,404
Meetings & Receptions	3,625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



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

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

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





Special Business District Fund - Revenue

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

Special Business District Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Expenditures								
Other Financing Uses								
Transfers Out to General Fund	\$535,556	\$514,329	\$537,699	\$537,699	\$537,699	\$549,166	2%	2%
Transfers Out to Equipment Replaces	0	0	0	0	0	40,000	100%	100%
Total Other Financing Uses	535,556	514,329	537,699	537,699	537,699	589,166	10%	10%
Total Expenditures & Other Financing Uses	\$535,556	\$514,329	\$537,699	\$537,699	\$537,699	\$589,166	10%	10%

(This page intentionally left blank)

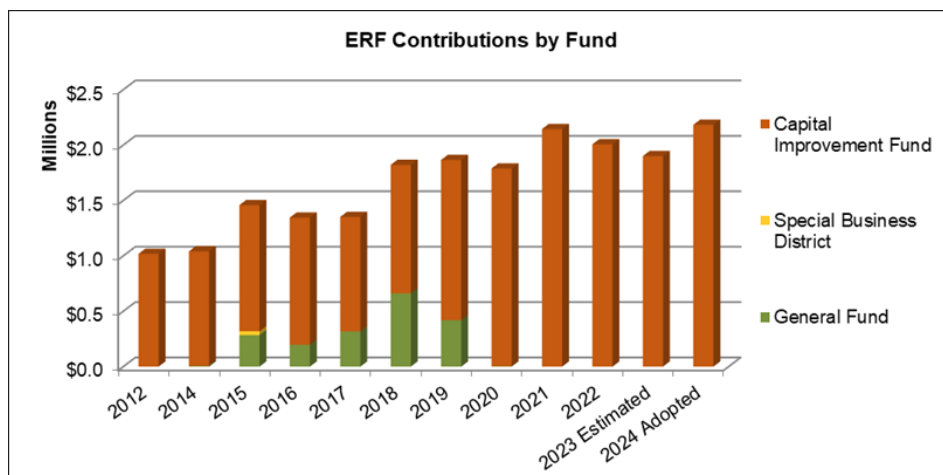
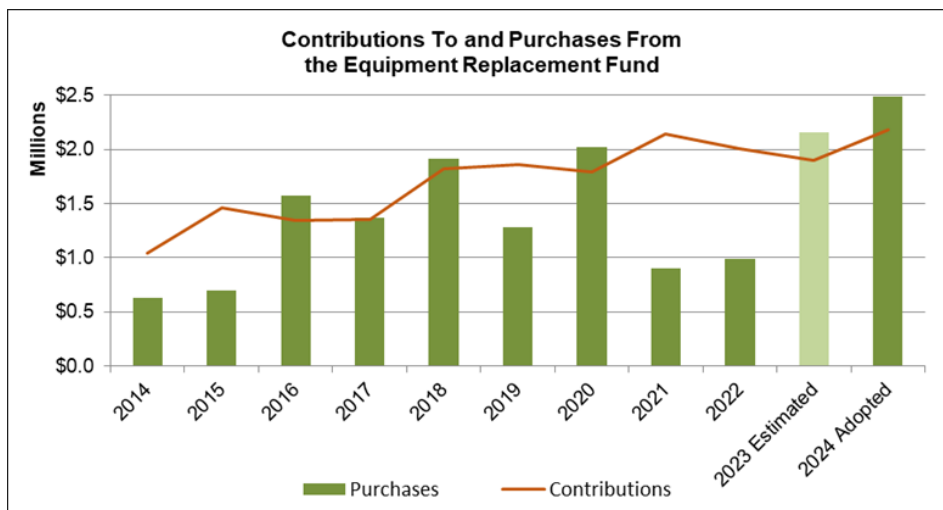


Equipment Replacement Fund

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

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

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



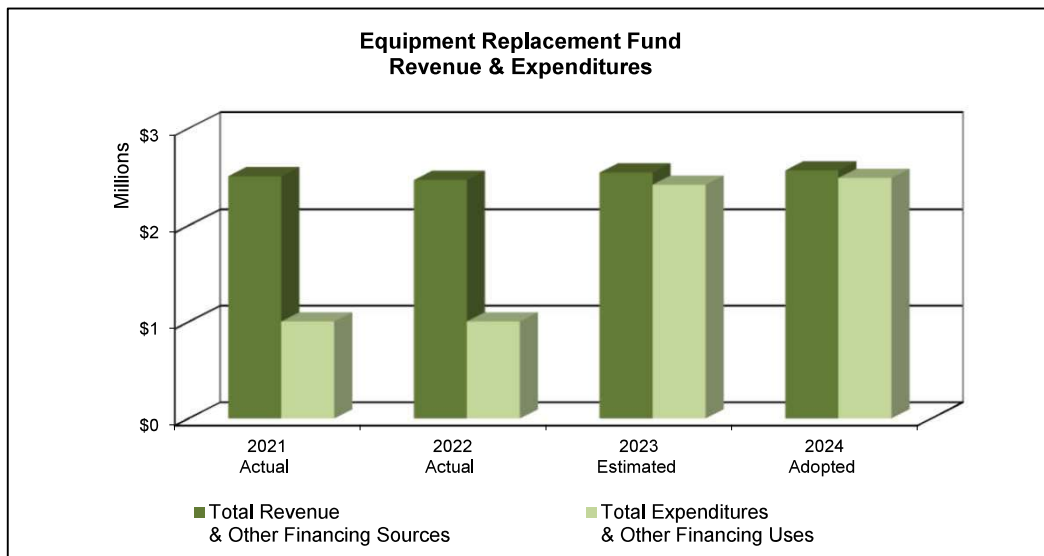


Equipment Replacement Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

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

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

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





Equipment Replacement Fund - Revenue

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



Equipment Replacement Fund - Expenditures

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



Equipment Schedule Fiscal Years 2024-2026

Department	2024 Adopted	2025 Projected	2026 Projected
Police			
Vehicles	\$336,816	\$258,377	\$168,815
	\$336,816	\$258,377	\$168,815
Fire Department			
Vehicles	\$120,341	\$3,230,937	\$56,750
Equipment & Systems	\$0	\$36,256	\$44,231
Facilities	\$0	\$0	\$0
	\$120,341	\$3,267,193	\$100,981
Parks & Recreation			
Vehicles	\$98,525	\$48,182	\$47,475
Equipment & Systems	\$0	\$0	\$0
Facilities	\$132,374	\$56,244	\$30,310
	\$230,899	\$104,426	\$77,785
Public Works			
Vehicles	\$572,362	\$85,295	\$256,699
Equipment & Systems	\$164,553	\$41,256	\$51,960
Facilities	\$334,883	\$0	\$0
	\$1,071,798	\$126,551	\$308,659
Planning and Development			
Vehicles	\$0	\$14,038	\$0
	\$0	\$14,038	\$0
Administrative Services			
Vehicles	\$0	\$6,495	\$13,248
Equipment & Systems	\$204,888	\$482,885	\$550,058
	\$204,888	\$489,380	\$563,306
Grand Total	\$1,964,742	\$4,259,965	\$1,219,546

Count of Items Scheduled for Replacement

Category	2024	2025	2026
Vehicles & Motorized Fleet	22	15	11
Equipment & Systems	7	9	11
Facility Components	6	1	1
Total	35	25	23

(This page intentionally left blank)



Capital Improvement Fund

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

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

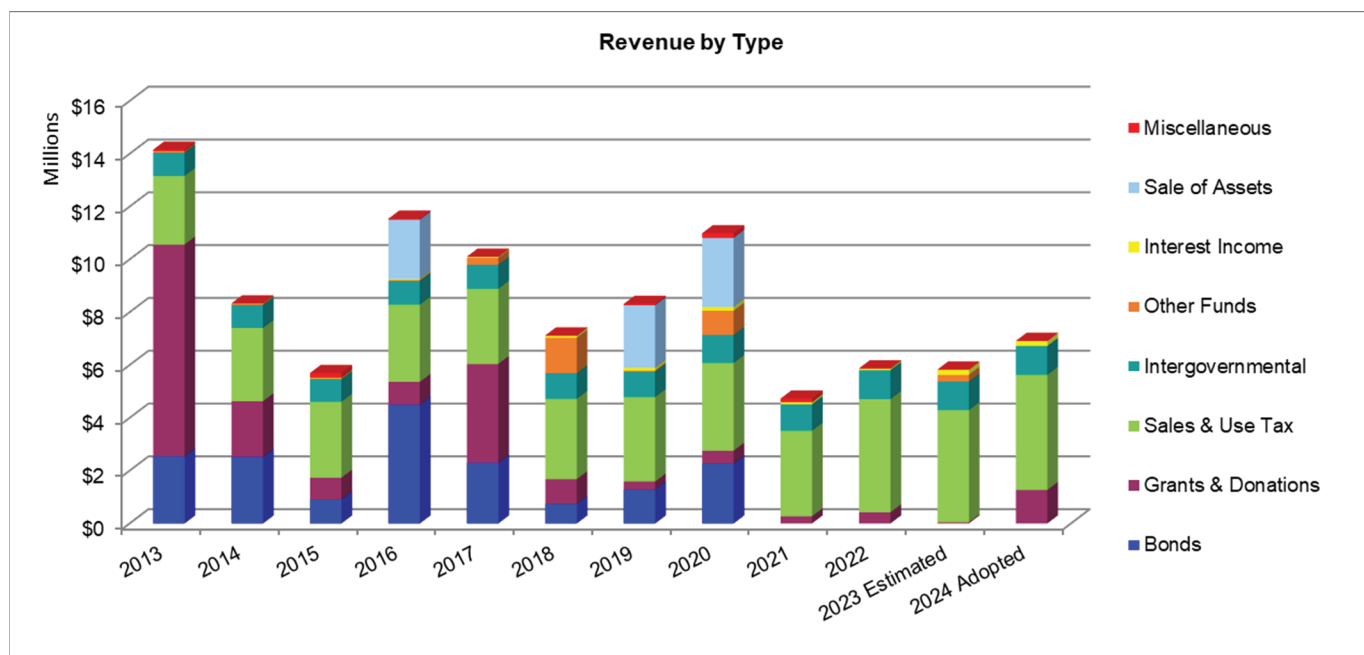
Transfers from the Capital Improvement Fund include transfers to support debt service funds for the 2021 refunding bond issue for the Police Building renovation and other city-wide projects. In 2019, a 2014 refunding bond issuance matured.

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

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

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

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



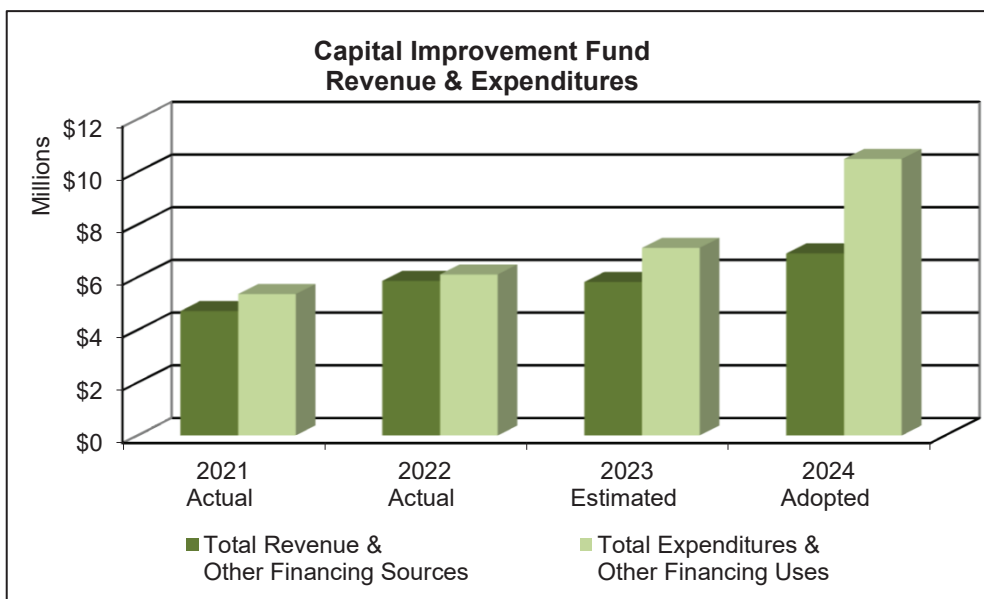


Capital Improvement Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

Fund 51	2021 Actual	2022 Actual	2023 Estimated	2024 Adopted
Beginning Fund Balance	\$9,056,699	\$8,414,498	\$8,171,331	\$6,876,149
Revenue	4,712,708	5,870,614	5,566,724	6,912,836
Other Financing Sources	14,050	0	261,164	0
Total Revenue & Other Financing Sources	4,726,758	5,870,614	5,827,888	6,912,836
Expenditures	1,348,956	2,479,237	3,493,443	6,581,572
Other Financing Uses	4,020,004	3,634,544	3,629,627	3,916,057
Total Expenditures & Other Financing Uses	5,368,960	6,113,781	7,123,070	10,497,629
Surplus (Deficit)	(642,202)	(243,167)	(1,295,182)	(3,584,793)
Ending Fund Balance	\$8,414,498	\$8,171,331	\$6,876,149	\$3,291,356
% Fund Balance to Expenditures	624%	330%	197%	50%

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

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





Capital Improvement Fund - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Revenue</u>								
<u>Property Tax</u>								
Railroad & Other Utilities	\$3,136	\$3,061	\$3,000	\$3,000	\$3,147	\$3,000	0%	-5%
Total Property Tax	3,136	3,061	3,000	3,000	3,147	3,000	0%	-5%
<u>Sales Tax</u>								
Capital Improvement Sales Tax (0.5%)	1,196,798	1,562,114	1,457,491	1,457,491	1,513,137	1,543,400	6%	2%
Parks-Storm Water Sales Tax (0.5%)	945,280	1,342,938	1,293,563	1,293,563	1,351,092	1,407,193	9%	4%
Use Tax	1,094,947	1,383,549	1,344,038	1,344,038	1,380,917	1,408,535	5%	2%
Total Sales Tax	3,237,025	4,288,601	4,095,092	4,095,092	4,245,146	4,359,128	6%	3%
<u>Intergovernmental</u>								
St. Louis County Road & Bridge	995,998	1,092,096	1,146,723	1,146,723	1,076,747	1,087,514	-5%	1%
Total Intergovernmental	995,998	1,092,096	1,146,723	1,146,723	1,076,747	1,087,514	-5%	1%
<u>Grants & Donations</u>								
Federal Grants	85,611	0	45,000	45,000	45,000	1,269,800	2722%	2722%
State & Local Grants	152,385	267,615	425,760	425,760	0	0	-100%	0%
Donations	36,365	153,183	51,990	94,099	0	0	-100%	0%
Total Grants & Donations	274,361	420,797	522,750	564,859	45,000	1,269,800	143%	2722%
<u>Interest Income</u>								
Interest on Investments	74,236	60,867	62,660	62,660	192,296	191,202	205%	-1%
Total Interest Income	74,236	60,867	62,660	62,660	192,296	191,202	205%	-1%
<u>Miscellaneous</u>								
Special Assessment Principal	12,425	5,192	5,192	5,192	4,388	2,192	-58%	-50%
Other Income	115,527	0	0	0	0	0	0%	0%
Total Miscellaneous	127,952	5,192	5,192	5,192	4,388	2,192	-58%	-50%
Total Revenue	4,712,708	5,870,614	5,835,417	5,877,526	5,566,724	6,912,836	18%	24%
<u>Other Financing Sources</u>								
Sale of Assets General	14,050	0	0	0	0	0	0%	0%
Transfers-In	0	0	261,164	261,164	261,164	0	-100%	-100%
Total Other Financing Sources	14,050	0	261,164	261,164	261,164	0	-100%	-100%
Total Revenue & Other Financing Sources	\$4,726,758	\$5,870,614	\$6,096,581	\$6,138,690	\$5,827,888	\$6,912,836	13%	19%



Capital Improvement Fund - Expenditures

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
<u>Expenditures</u>								
<u>Public Works</u>								
Professional Services	\$44,620	\$0	\$60,000	\$135,000	\$60,000	\$29,700	-51%	-51%
Curb and Sidewalks	0	0	45,000	87,500	45,000	122,500	172%	172%
Roadways & Parking Lots	0	172,726	0	7,187	7,187	0	0%	-100%
Resurfacing	53,322	0	50,000	190,000	190,000	1,830,372	3561%	863%
Microsurfacing	438,076	418,394	564,412	631,018	631,017	0	-100%	-100%
Facility Improvements	5,259	15,166	777,000	777,000	563,776	2,303,000	196%	308%
Total Public Works	541,277	606,286	1,496,412	1,827,705	1,496,980	4,285,572	186%	186%
<u>Parks & Recreation</u>								
Service Contracts	\$0	\$0	\$112,000	\$112,000	\$74,000	\$28,000	-75%	-62%
Contribution to CRSWC	618,929	670,476	400,000	400,000	500,000	500,000	25%	0%
Park Improv. Shaw Park	152,385	960,634	340,000	340,000	645,803	1,045,000	207%	62%
Park Improv. Oak Knoll Park	22,985	171,041	155,000	155,000	155,000	675,000	335%	335%
Park Improv. Anderson Park	3,840	2,600	0	42,421	47,400	0	0%	-100%
Park Improv. Maryland Park	9,540	68,200	477,750	477,750	574,260	48,000	-90%	-92%
Total Parks & Recreation	807,679	1,872,952	1,484,750	1,527,171	1,996,463	2,296,000	55%	15%
Total Expenditures	1,348,956	2,479,237	2,981,162	3,354,876	3,493,443	6,581,572	121%	88%
<u>Other Financing Uses</u>								
Transfers Out to General Fund	\$417,851	\$475,300	\$654,609	\$654,609	\$654,609	\$685,915	5%	5%
Transfers Out to 2011 SO Bond Fund	648,888	561,569	0	0	0	0	0%	0%
Transfers Out to 2021 SO Bond Fund	0	90,959	574,100	574,100	574,582	587,800	2%	2%
Transfers Out to Equipment Replacement Fund	2,144,202	2,006,716	1,766,505	1,766,505	1,900,436	2,142,342	21%	13%
Transfers Out to 2014 GO Bond Construction Fund	422,709	0	0	0	0	0	0%	0%
Transfers Out to Center Renovations Project Fund	386,354	0	0	0	0	0	0%	0%
Transfers Out to Ice Rink Project Fund	0	500,000	500,000	500,000	500,000	500,000	0%	0%
Total Other Financing Uses	4,020,004	3,634,544	3,495,214	3,495,214	3,629,627	3,916,057	12%	8%
Total Expenditures & Other Financing Uses	\$5,368,960	\$6,113,781	\$6,476,376	\$6,850,090	\$7,123,070	\$10,497,629	62%	47%



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 2024 – 2028)

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. Beginning in FY 2024, budgeted use tax revenue includes new revenue related to online sales tax.

In 2023, several projects are expected to be completed including Police Department training room; Police building exterior improvements; demolition of ice rink; various park projects including the development of Maryland Park, and improvements at Anderson Park, Oak Knoll Park, and Shaw Park; pavement sealing on Brentwood Blvd, Maryland Ave, and the Moorlands, Hillcrest and Wydown Forest neighborhoods; and microsurfacing in Clayton Gardens, Clayshire, Parkside, Polo, Carondelet, Old Town, Skinker Heights, Hi-Pointe, DeMun, and Noorthmoor Park.

Projects starting in 2024 include sidewalk, curb & accessibility improvements; Police building garage security, EV chargers, Maryland Avenue retaining wall repair, Oak Knoll Park roof and foundation

repairs, Shaw Park ballfields #1 & #2, Shaw Park tennis center lighting, street lighting replacement at Hi-Pointe/DeMun, DeMun Avenue and Wydown Forest, Shaw Park lighting system upgrades, municipal garage renovation, installation of a diesel exhaust system, and HVAC replacement at the Aquatic Center.

The following projects are included in the future five-year plan: continued microsurfacing, pavement rejuvenator, and asphalt overlay projects; office reconfiguration; Council Chamber security; waterproofing and garage concrete repairs at the Police building; ballfield improvements; and a fire suppression system at a public parking garage.

The projects included in the five-year plan are associated with over \$2.2 million in external grants and over \$2.1 million in bond funding. The fund balance of the Capital Improvement Fund is projected to be \$2.3 million at the end of fiscal year 2028.

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 through 2025 for reimbursement of past expenditures related to the ice rink project.

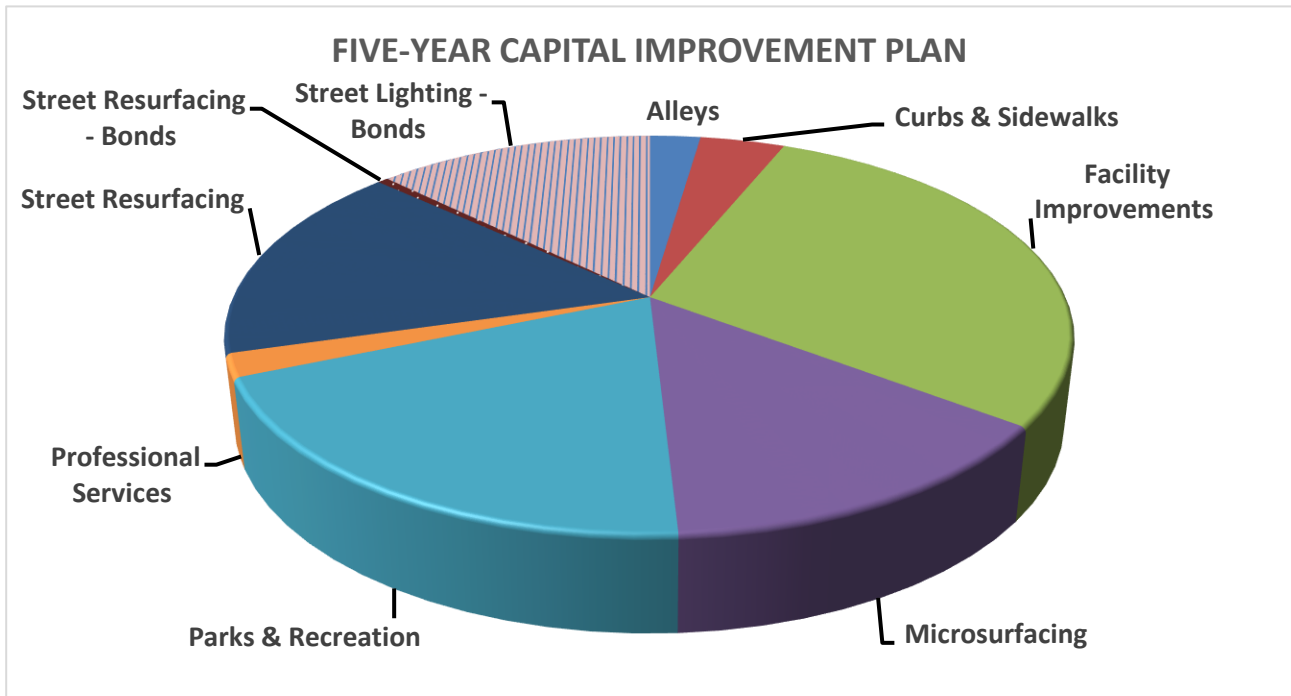
	2024	2025	2026	2027	2028
Sources	Adopted	Planning	Planning	Planning	Planning
Ongoing Revenue	5,640,642	5,712,700	5,792,810	5,885,013	5,974,348
Project Related Revenue	1,269,800	617,000	280,000	0	67,500
Transfers & Other Revenue	2,394	0	0	0	0
Total Sources	6,912,837	6,329,700	6,072,810	5,885,013	6,041,848
Uses					
Transfers & Debt	4,622,105	4,848,501	4,475,272	4,540,447	4,594,580
Projects	8,241,226	1,106,000	1,115,150	2,171,689	2,227,662
Total Uses	8,873,305	5,954,501	5,590,422	6,712,135	6,822,242
Ending Fund Balance	2,770,770	3,460,512	3,942,901	3,115,778	2,335,385

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					
	2024	2025	2026	2027	2028
Fund	Adopted	Planning	Planning	Planning	Planning
Capital Improvement Fund	\$6,081,572	\$1,106,000	\$1,115,150	\$2,171,689	\$2,227,662
2014 GO Bond Projects Construction	2,159,654	0	0	0	0
	\$8,241,226	\$1,106,000	\$1,115,150	\$2,171,689	\$2,227,662

This list of capital projects includes new projects budgeted in 2024 through 2028. It does not include projects that were near completion in 2023 and may have remaining expenditures in 2024 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.

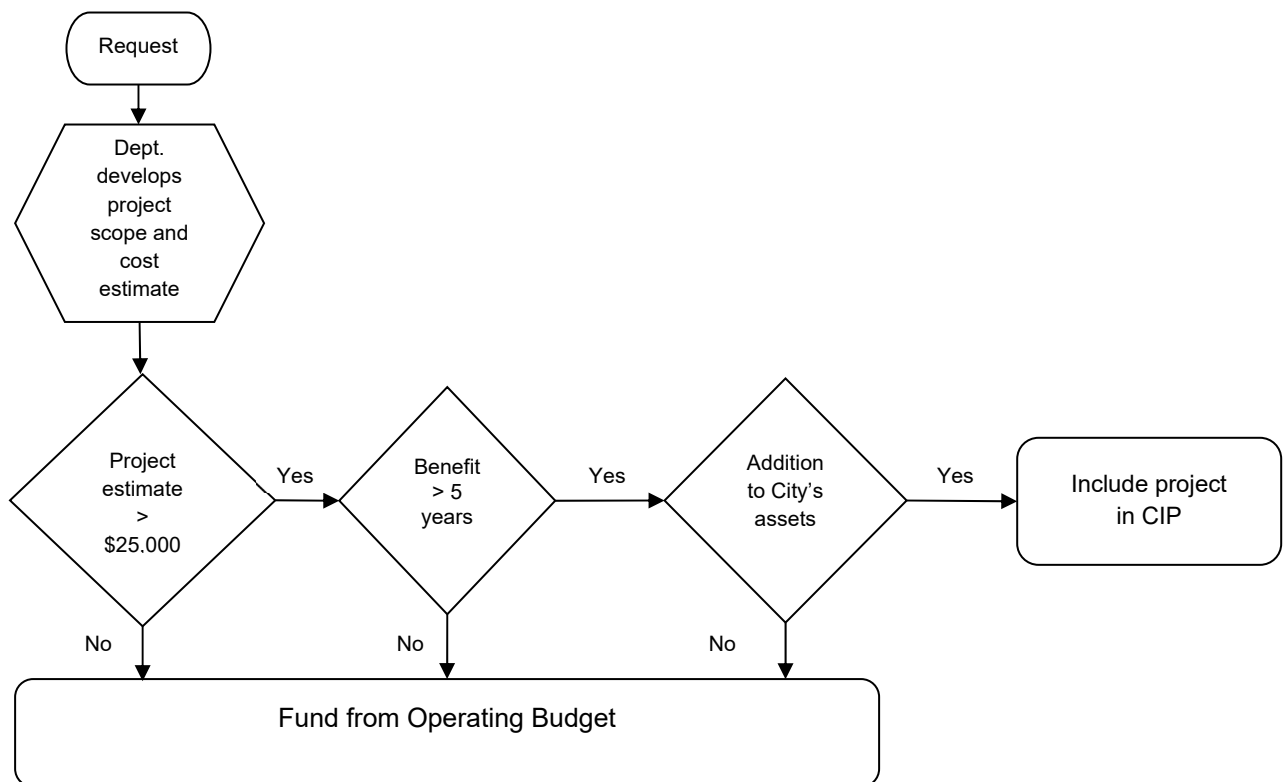
F. Scheduling of Projects

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.

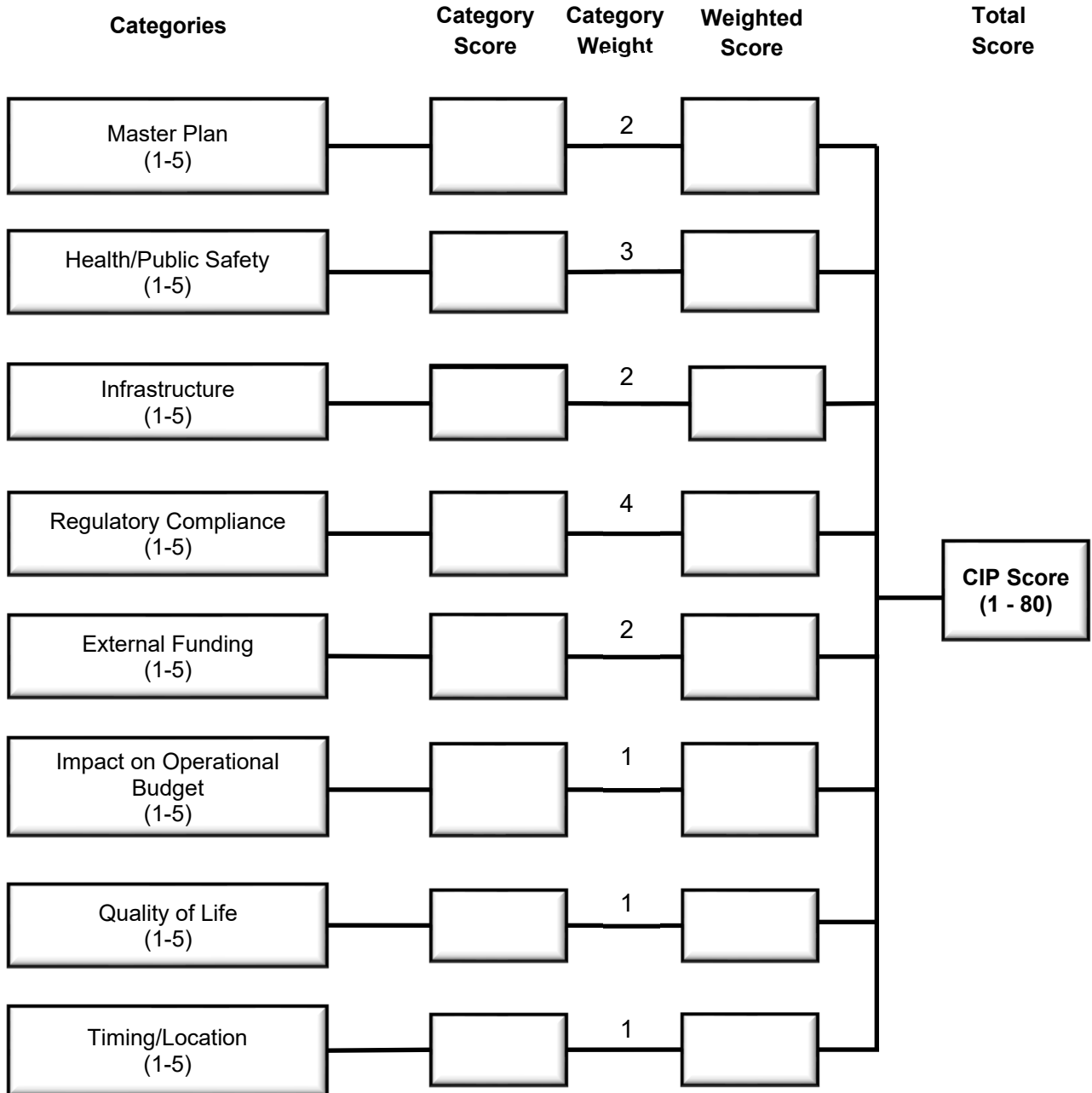
G. Production of CIP Plan

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 Fiscal Years 2024 - 2028

Project Name	Status/ CIP Score	Fiscal Year Project Costs						Total	
		Prior Years	2024	2025	2026	2027	2028		
10 S Brentwood - Exterior Impr. Phase 2	Active	254,500	250,000	-	-	-	-	504,500	
* Central Business Dist. Resurfacing Phase 1	Active	557,664	363,945	-	-	-	-	921,609	
Central Business Dist. Resurfacing Phase 2	Active	190,000	1,545,524	-	-	-	-	1,735,524	
Sidewalks & Curbs (CDBG)	Active	48,532	22,500	45,000	-	-	67,500	183,532	
* Sidewalks, Curbs & Accessibility Impr.	Active	-	100,000	100,000	100,000	100,000	100,000	500,000	
Municipal Garage Renovation Construction	83	-	1,000,000	-	-	-	-	1,000,000	
Asphalt Overlay-Hunter/S Gay/Shaw Park Dr/Lower Shaw Park Lot	66	-	-	-	-	722,653	-	722,653	
Microsurfacing of Davis Place	66	-	-	-	-	334,624	-	334,624	
8011 Bonhomme - Fire Suppression System (Dry)	59	-	-	-	-	-	367,000	367,000	
Microsurfacing of Claverach Park	54	-	-	-	-	-	234,285	234,285	
Microsurfacing of Wydown Blvd, Forsyth, N. Meramec	54	-	-	-	-	-	1,079,913	1,079,913	
Mircosurfacing Moorlands, Hillcrest, Wydown Forest	54	-	-	-	-	624,857	-	624,857	
Shaw Park Lighting System Upgrades	54	-	420,000	420,000	-	-	-	840,000	
Municipal Garage Renovation Design	53	200,000	250,000	-	-	-	-	450,000	
#1 Oak Knoll Park Foundation Repairs	52	-	175,000	-	-	-	-	175,000	
* Alley Repairs	51	-	-	-	-	-	378,964	378,964	
* Street Lighting Replacement - Hi-Pointe/DeMun & DeMun Ave	49	80,408	970,927	-	-	-	-	1,051,335	
* Street Lighting Replacement - Wydown Forest	49	91,895	1,109,630	-	-	-	-	1,201,525	
Shaw Park Tennis Center Lighting	48	-	200,000	-	-	-	-	200,000	
10 S Brentwood Garage 1 & 2 Level Concrete Repairs	47	-	-	-	95,000	-	-	95,000	
10 S Brentwood Garage 3rd Level Concrete Repairs	47	-	-	101,000	-	-	-	101,000	
Shaw Park Fields 1 & 2	46	-	350,000	-	-	-	-	350,000	
Shaw Park Fields 3 & 4	46	-	-	-	-	225,000	-	225,000	
10 S Brentwood Plaza Waterproofing	45	-	-	-	-	47,000	-	47,000	
Oak Knoll Lighting Upgrades	45	-	-	365,000	350,000	-	-	715,000	
Roof at #1 Oak Knoll Park	42	-	500,000	-	-	-	-	500,000	
Maryland Ave. Retaining Wall Repair	38	-	48,000	-	-	-	-	48,000	
EV Chargers Project	36	-	497,000	-	-	-	-	497,000	
10 S Brentwood - Garage Security	31	-	249,000	-	-	-	-	249,000	
City Hall - Council Chamber Security	31	-	-	-	500,000	-	-	500,000	
Fire Admin Asst. Office Reconfiguration Project	27	-	-	-	70,150	-	-	70,150	
Pavement Rejuvenator-Various Locations	23	-	-	-	-	117,554	-	117,554	
Diesel Exhaust Sytem-Fire Department	N/A	-	57,000	-	-	-	-	57,000	
SPAC Flooring replacement (First Floor entry, locker rooms and lobby)	N/A	-	-	75,000	-	-	-	75,000	
SPAC-HVAC replacement	N/A	-	75,000	-	-	-	-	75,000	
Total			\$1,422,999	\$8,183,526	\$1,106,000	\$1,115,150	\$2,171,689	\$2,227,662	\$16,227,025

Note: This list of capital projects includes new projects budgeted in FY 2024 through FY 2028. It does not include projects that were near completion in FY 2023 and may have remaining expenditures in FY 2024 and beyond.

Projects are included in the funded plan, separate from the scored projects, when the project has significant external funding, and the percentage of funded project cost is noted in the schedule in the Status column on these projects.

* All or a portion of project expenditures are included in the Bond Construction Funds.

10 S Brentwood - Exterior Improvements Phase 2

Budget: \$504,500
Department: Public Works
Location: 10 S. Brentwood

Description

This project includes major repairs to the approximately 60-year old built-in copper gutters with wood crown molding on this building. The project includes the removal and replacement of the built-in gutter system.



Funding	Prior Years	2024	2025	2026	2027	2028	Total
Insurance Proceeds	\$246,691	\$-	\$-	\$-	\$-	\$-	\$246,691
City Funding	\$7,809	\$250,000	\$-	\$-	\$-	\$-	\$257,809
Total	\$254,500	\$250,000	\$-	\$-	\$-	\$-	\$504,500

Justification

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

Financial Implications

In addition to the initial cost of installation, there will be ongoing costs of operations including electric usage, repairs, and annual preventative maintenance. This project maintains the existing structure through routine maintenance, and preparing the space for future occupancy.



Central Business District Street Resurfacing Phase 1 and 2

Budget: \$3,782,408
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.

Funding	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Federal Grants	\$965,535	\$800,000	\$-	\$-	\$-	\$1,765,535
2014 G.O. Bonds	\$520,992	\$345,945	\$-	\$-	\$-	\$866,937
City Funding	\$386,412	\$763,524	\$-	\$-	\$-	\$1,149,936
Total	\$1,872,939	\$1,909,469	\$-	\$-	\$-	\$3,782,408

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: \$635,000
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. Project costs for the 5-year capital improvements plan are shown below.

Funding	2024	2025	2026	2027	2028	Total
Federal Grants	\$22,500	\$45,000	\$-	\$-	\$67,500	\$135,000
2014 G.O. Bonds	\$100,000	\$-	\$-	\$-	\$-	\$100,000
City Funding	\$-	\$100,00	\$100,000	\$100,000	\$100,000	\$400,000
Total	\$122,500	\$145,000	\$100,000	\$100,000	\$167,500	\$635,000

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.

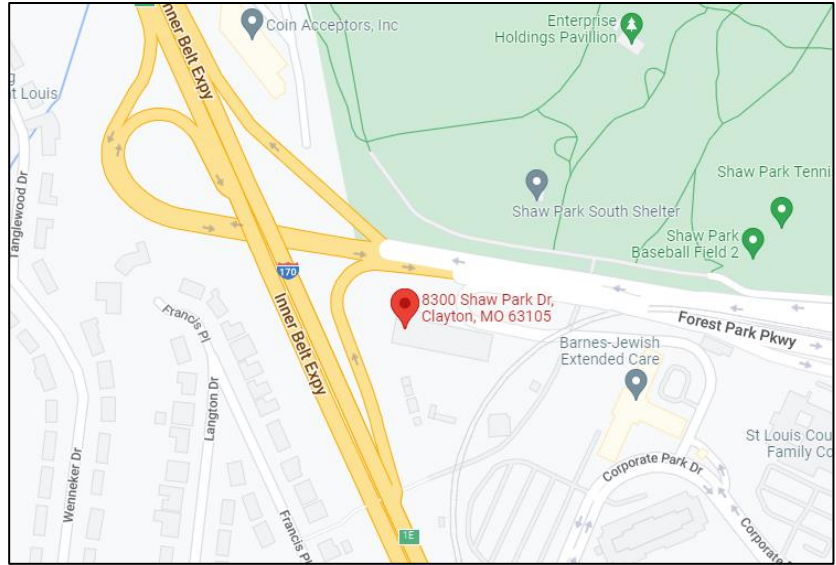


Municipal Garage Renovation Design & Construction

Budget: \$1,450,000
Department: Public Works
Location: 8300 Shaw Park Drive

Description

A space needs evaluation and condition assessment of the existing Municipal Garage was completed in 2021. This process determined a building addition and rehab of the existing facility was the most cost-effective solution. These modifications will address issues related to ADA, office space, training space, and mechanic bay space to service emergency vehicles.



Funding	Prior Years	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
City Funding	\$200,000	\$1,250,000	\$-	\$-	\$-	\$1,450,000

Justification

The municipal garage is the 2nd oldest building owned and operated by the city, behind Hanley House. This facility is out of date and does not meet the needs of the departments that use it and the community. Major systems including mechanical, electrical, plumbing and life safety are well beyond their useful life expectancy and this project will develop a design to address these issues. The needs of the occupants have changed since 1960 when the main structure was constructed.

Financial Implications

The design has no financial implication. Once construction is complete, utility costs and annual maintenance for building repairs will decrease.

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	2024	2025	2026	2027	2028	Total
City Funding	\$620,000	\$420,000	\$-	\$-		\$1,040,000
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.

#1 Oak Knoll Roof Replacement & Foundation Repairs

Budget: \$675,000
Department: Parks & Recreation
Location: Oak Knoll Park

Description

This project includes the replacement of the roof and associated material with a new slate roof, and also includes repairs to the foundation with the addition of a French drain system and waterproofing enhancements around the foundation.



Funding	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Total
City Funding	\$675,000	\$-	\$-	\$-	\$-	\$-675,000

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.

The City owns the building and negotiated a new lease with the Clayton Early Childhood Center in 2022. The foundation has continuous leaks, which require ongoing repairs to the childcare space in several areas per licensing requirements. The City needs to prioritize these repairs to prevent long-term damage to the building.

Financial Implications

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

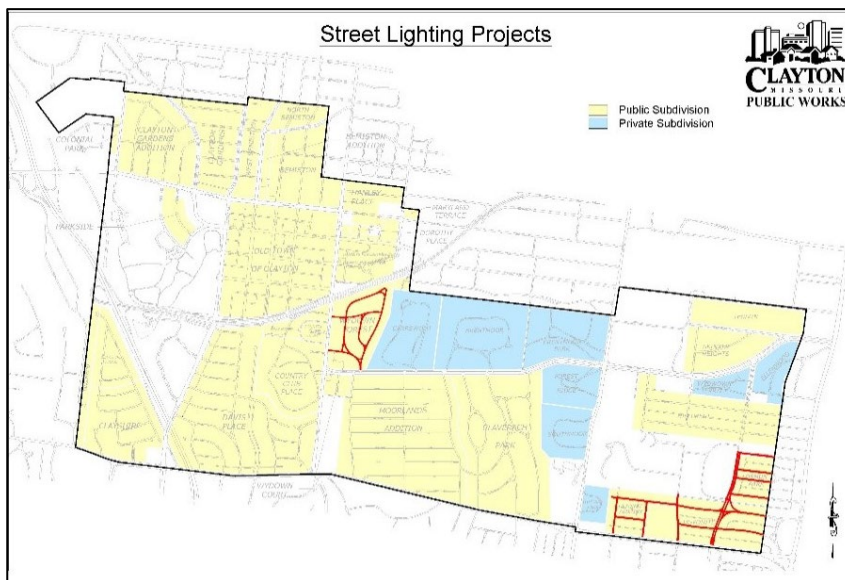


Street Lighting Replacement Projects

Budget: \$2,252,860
Department: Public Works
Locations: Hi-Pointe, DeMun, DeMun Ave, 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	\$1,051,335	2023-2024
Wydown Forest Replacement	\$1,201,525	2023-2024

Funding	Prior Years	2024	2025	2026	2027	2028	Total
2014 G.O. Bonds	\$172,303	\$2,080,557	\$-	\$-	\$-	\$-	\$2,252,860

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.

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	2024	2025	2026	2027	2028	Total
City Funding	\$620,000	\$420,000	\$-	\$-		\$1,040,000
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.



Shaw Park Fields 1 & 2

Budget: \$350,000
Department: Parks & Recreation
Location: Shaw Park,
 Fields 1&2



Description

This project includes the regrading and sodding of baseball fields #1 & #2 at Shaw Park.

Funding	2024	2025	2026	2027	2028	Total
State & Local Grants	\$280,000	\$-	\$-	\$-	\$-	\$280,000
City Funding	\$70,000	\$-	\$-	\$-	\$-	\$70,000
Total	\$350,000	\$-	\$-	\$-	\$-	\$350,000

Justification

Fields #1 and #2 will reach 15 years since last worked on, despite recommendations that this work be completed every 10 years. The fields will need to be graded and resodded in order to ensure for safe play.

Financial Implications

The City received a \$525,000 Municipal Park Grant received for 2024, of which a portion will be applied to this project. There will be no additional costs to the City related to this project.



Shaw Park Fields 3 & 4

Budget: \$225,000
Department: Parks & Recreation
Location: Shaw Park,
 Fields 3&4



Description

This project includes the regrading and sodding of baseball fields #3 & #4 at Shaw Park.

Funding	2024	2025	2026	2027	2028	Total
State & Local Grants	\$-	\$-	\$-	\$180,000	\$-	\$180,000
City Funding	\$-	\$-	\$-	\$45,000	\$-	\$45,000
Total	\$-	\$-	\$-	\$225,000	\$-	\$225,000

Justification

Fields #3 and #4 will reach 12 years since last worked on, despite recommendations that this work be completed every 10 years. The fields will need to be graded and resodded in order to ensure for safe play.

Financial Implications

The City anticipates receipt of future grant funding which will be applied to project costs. There will be no additional costs to the City related to this project.

Maryland Avenue Retaining Wall Repair

Budget: \$48,000
Department: Public Works
Location: Maryland Avenue near Linden

Description

This project repairs and rebuilds a portion of the retaining wall along the north side of Maryland Ave. that is damaged by a growing tree. The majority of this wall is on private property, however this section of the wall was placed in the right of way to avoid disturbing an existing tree.



Funding	2024	2025	2026	2027	2028	Total
City Funding	\$48,000	\$-	\$-	\$-	\$-	\$48,000

Justification

The tree has been removed and the wall requires rebuilding and realignment to place it on the adjacent property. The future maintenance of this wall will be the responsibility of the property owner.

Financial Implications

This project will have no future costs for the City of Clayton.



Electrical Vehicle (EV) Chargers

Budget: \$497,000
Department: Public Works
Location: Various Locations

Description

The City of Clayton intends to apply for a federal grant for Electric Vehicle (EV) Charging Infrastructure. EV Chargers are proposed to be installed in public parks parking lots of Shaw Park (4+) & Oak Knoll Park (2+), at the Center of Clayton (2+), and possibly the Municipal Garage (2). Other City-owned locations are being considered based upon need, logistics, costs, usability, and alignments to the grant.



Funding	2024	2025	2026	2027	2028	Total
Grants & Donations	\$447,300	\$-	\$-	\$-	\$-	\$447,300
City Funding	\$49,700	\$-	\$-	\$-	\$-	\$49,700
Total	\$497,000	\$-	\$-	\$-	\$-	\$497,000

Justification

The intention is to apply for the "Community Program" of the Charging and Fueling Infrastructure Discretionary Grant Program (CFI Program). Cost share is 20% of amount awarded.

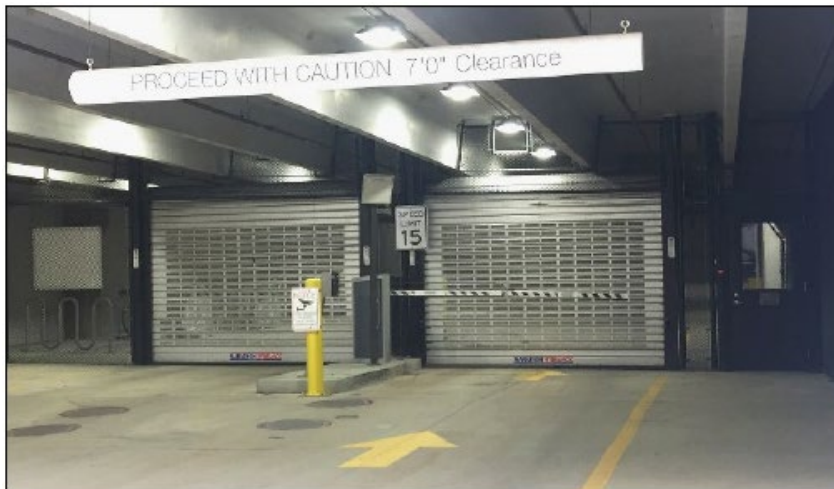
Financial Implications

The City will incur future maintenance and repair costs. Funding for future replacements is not known at this time.



Garage Security at 10 S. Brentwood Blvd.

Budget: \$249,000
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	2024	2025	2026	2027	2028	Total
City Funding	\$249,000	\$-	\$-	\$-	\$-	\$249,000

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 of installation, there will be ongoing costs of operations including electric usage, repairs, and annual preventative maintenance.

City Hall Council Chamber Security

Budget: \$500,000
Department: Public Works
Location: 10 N. Bemiston

Description

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



Funding	2024	2025	2026	2027	2028	Total
City Funding	\$-	\$-	\$500,000	\$-	\$-	\$500,000

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: \$70,150
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	2024	2025	2026	2027	2028	Total
City Funding	\$-	\$-	\$70,150	\$-	\$-	\$70,150

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.

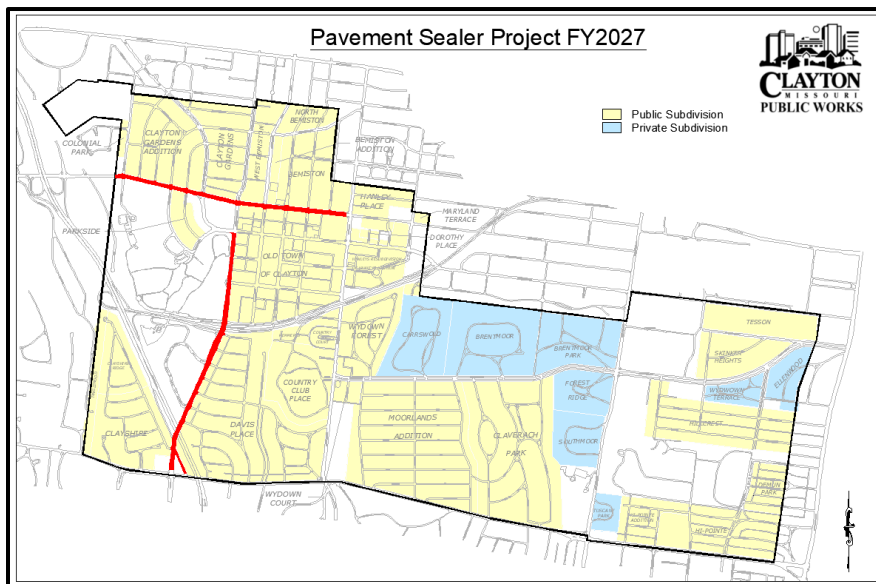


Pavement Rejuvenator Projects

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	2024	2025	2026	2027	2028	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 repaving by at least 2 to 3 years, and perhaps longer, thereby reducing the annualized cost of maintenance to these roadways and disruption to residents.

Diesel Exhaust System

Budget: \$57,000
Department: Fire Department
Location: Fire Department
 10 N. Bemiston Ave

Description

The filter is an apparatus-mounted, direct source diesel exhaust particulate capture system that works automatically to capture the harmful particulate and gasses and protect Fire Department personnel from exposure from breathing diesel exhaust.



Funding	2024	2025	2026	2027	2028	Total
City Funding	\$57,000	\$-	\$-	\$-	\$-	\$57,000

Justification

Installing Ward Diesel filters in fire stations is crucial to safeguard firefighters from carcinogenic diesel emissions. These filters effectively capture harmful particles, reducing the risk of cancer and respiratory illnesses. Prioritizing the health of first responders is essential, ensuring they can serve and protect the community without compromising their own well-being.

Financial Implications

The City does not anticipate incurring future costs related to this system.

SPAC Flooring Replacement

Budget: \$75,000
Department: Parks & Recreation
Location: Shaw Park Aquatic Center



Description

This project includes the replacement of flooring in lobby, locker rooms and first floor entry at the Shaw Park Aquatic Center.

Funding	2024	2025	2026	2027	2028	Total
City Funding	\$-	\$75,000	\$-	\$-	\$-	\$75,000

Justification

The tile flooring at Shaw Park Aquatic Center was installed when the facility was renovated in 2003. Almost immediately, the tile and grout discolored, soaking in sunscreen, shampoo, etc. from users. The tile is starting to fail in some places and consistently appears dirty despite many attempts at cleaning with different products.

Financial Implications

Replacement should result in reduced annual cleaning costs, as well as an enhanced experience for members, who regularly mention the appearance of the floors.

SPAC HVAC Replacement

Budget: \$75,000
Department: Parks & Recreation
Location: Shaw Park Aquatic Center



Description

This project includes the replacement of HVAC units at Shaw Park Aquatic Center in guard offices, first aid room and concession stand.

Funding	2024	2025	2026	2027	2028	Total
City Funding	\$75,000	\$-	\$-	\$-	\$-	\$75,000

Justification

The HVAC system at Shaw Park Aquatic Center was installed when the facility was renovated in 2003. Due to the age of the units, they have required significant repairs over the last five years. The City plans to replace these units with more reliable, energy-efficient units.

Financial Implications

Replacement will result in a reduction of the costs associated with continued repairs, as well as reduced energy bills due to more efficient units.



Capital Improvements Plan Impact of Capital Investments on Operating Budget Fiscal Years 2024 - 2028

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	2024	2025	2026	2027	2028
Diesel Exhaust System - Fire Department	Contractual	-	1,000	1,040	1,082	1,125
Street Lighting Replacement - Hi-Pointe/DeMun & DeMun Ave	Commodities	-	500	510	520	530
Street Lighting Replacement - Wydown Forest	Commodities	-	500	510	520	530
Garage Security and improvements at 10 S. Brentwood	Contractual	-	800	832	865	900
City Hall Council Chamber Security	No Impact	-	-	-	-	-
Fire Department Office Reconfiguration	No Impact	-	-	-	-	-
Municipal Garage Renovation Design & Construction	Contractual, Commodities	-	-	2,000	2,080	2,163
Asphalt Overlay of Hunter, S. Gay, Shaw Park Dr., and Lower Shaw Park Lot	No Impact	-	-	-	-	-
Microsurfacing of Davis Place	No Impact	-	-	-	-	-
Pavement Rejuvenator at Various Locations	No Impact	-	-	-	-	-
10 S Brentwood Exterior Improvements	No Impact	-	-	-	-	-
8011 Bonhomme Fire Suppression System	No Impact	-	-	-	-	-
EV Chargers Project	Contractual	-	24,730	25,719	26,748	27,818
Maryland Avenue Retaining Wall Project	No Impact	-	-	-	-	-
Microsurfacing of Claverach Park	No Impact	-	-	-	-	-
Microsurfacing of Wydown Blvd., Forsyth, N. Meramec	No Impact	-	-	-	-	-
Alley Repairs	No Impact	-	-	-	-	-
Shaw Park HVAC replacement	No Impact	-	-	-	-	-
Shaw Park & Tennis Center Lighting System Upgrades	No Impact	-	-	-	-	-
Roof Replacement at #1 Oak Knoll Building & foundation repairs	Contractual	-	-	-	-	5,000
Shaw Park Aquatic Center Flooring replacement	No Impact	-	-	-	-	-
Oak Knoll Lighting Upgrades	No Impact	-	-	-	-	-
Shaw Park Fields 1, 2, 3, 4	No Impact	-	-	-	-	-
Net Operating Budget - Expenditures (Revenues)		\$0	\$27,530	\$30,611	\$31,815	\$38,066



2014 General Obligation Bond Projects Construction Fund

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

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

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

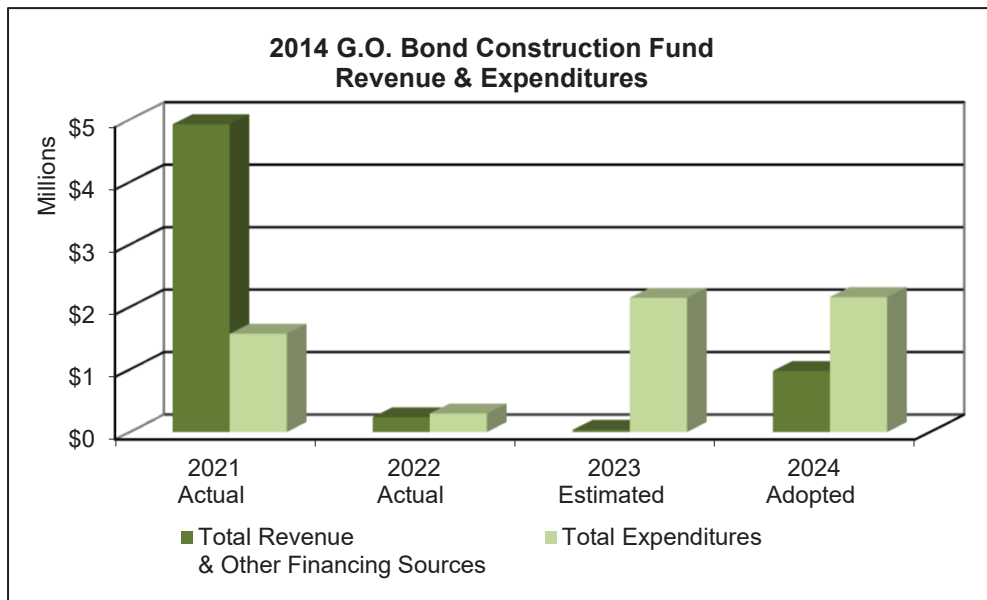
- Street lighting replacement for Hi-Pointe and DeMun
- Street lighting replacement for Wydown Forest



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

Fund 61	2021 Actual	2022 Actual	2023 Estimated	2024 Adopted
Beginning Fund Balance	\$0	\$3,355,140	\$3,295,641	\$1,184,117
Revenue	773,059	218,033	34,789	975,535
Other Financing Sources	4,153,370	17,045	0	0
Total Revenue & Other Financing Sources	4,926,429	235,078	34,789	975,535
Total Expenditures	1,571,289	294,577	2,146,313	2,159,652
Other Financing Uses	0	0	0	0
Total Expenditures & Other Financing Uses				
Surplus (Deficit)	3,355,140	(59,499)	(2,111,524)	(1,184,117)
Ending Fund Balance	\$3,355,140	\$3,295,641	\$1,184,117	\$0.00
% Fund Balance to Expenditures	0%	0%	0%	0%

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





2014 G.O. Bond Construction - Revenue

Account	2021 Actual	2022 Actual	2023 Budget	2023 Amended	2023 Estimated	2024 Adopted	% 2023 to 2024 Budget	% 2023 to 2024 Est.
Revenue								
Grants & Donations								
Federal Grants	\$739,847	\$202,575	\$965,535	\$965,535	\$0	\$965,535	0%	100%
Total Grants & Donations	739,847	202,575	965,535	965,535	0	965,535	0%	100%
Interest Income								
Interest on Investments	33,212	15,458	11,255	11,255	34,789	10,000	-11%	-71%
Total Interest Income	33,212	15,458	11,255	11,255	34,789	10,000	-11%	-71%
Total Revenue	773,059	218,033	976,790	976,790	34,789	975,535	0%	2704%
Other Financing Sources								
Transfers-In	4,153,370	17,045	0	0	0	0	0%	0%
Total Other Financing Sources	4,153,370	17,045	0	0	0	0	0%	0%
Total Revenue & Other Financing Sources	\$4,926,429.2	\$235,078.4	\$976,790.0	\$976,790.0	\$34,789.0	\$975,535.0	0%	2704%

2014 G.O. Bond Construction - Expenditures

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



The Center of Clayton Renovation Project Construction Fund

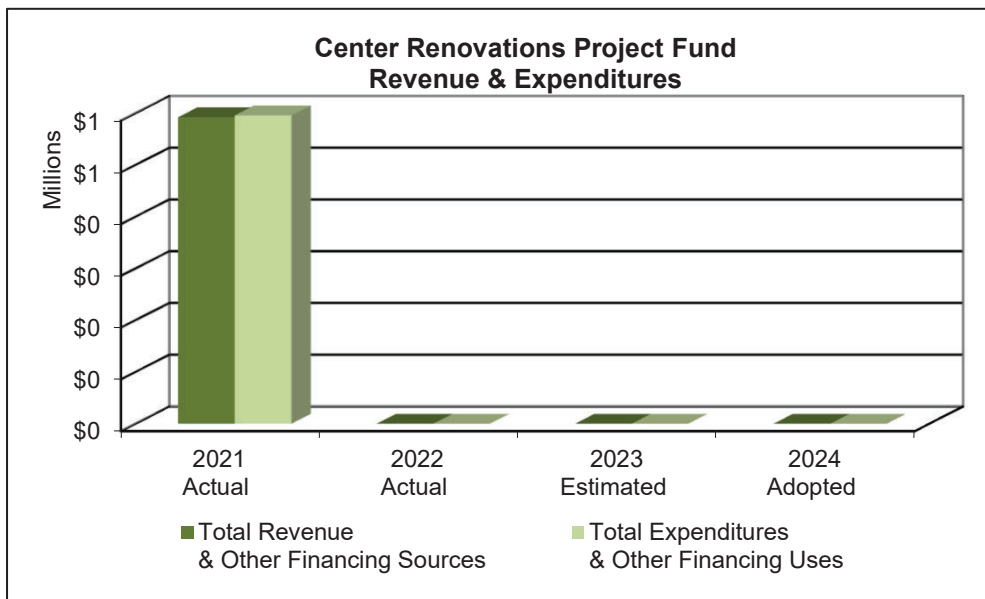
This fund is used to track the Center of Clayton Renovation Project which is funded by \$4,830,000 in bonds issued in 2019. The Center of Clayton underwent a 6,000 square foot expansion of the fitness center and administrative suite and improvements to key mechanical systems. The renovation included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



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

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

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





Center Renovations Project Fund - Revenue

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

Center Renovations Project Fund - Expenditures

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



Ice Rink Project Construction Fund

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

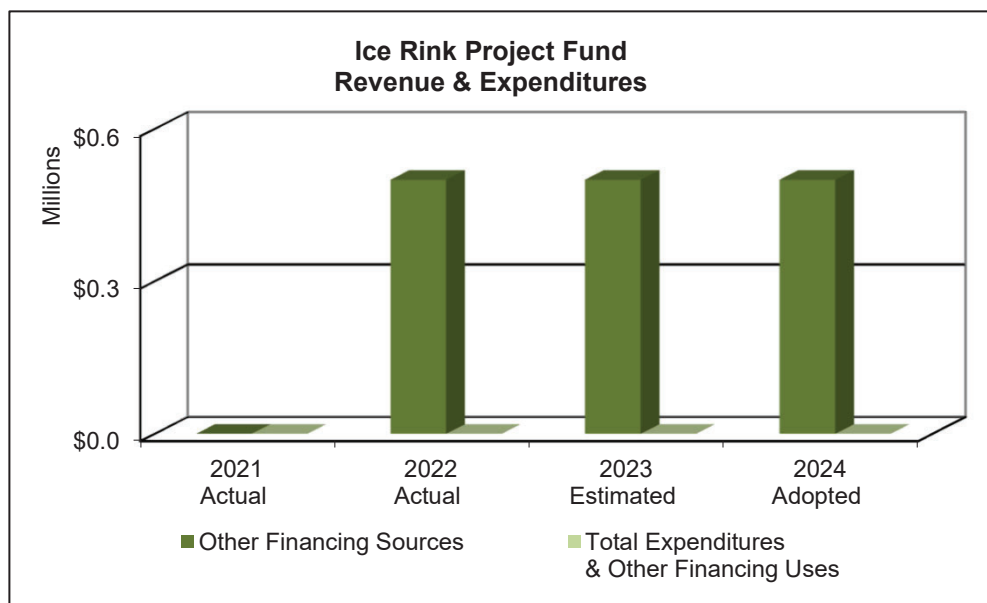
The project has been postponed to allow time for economic activity to stabilize after impacts of the pandemic, and to evaluate this and other desired capital projects against available funding and repayment sources. Currently the fund reflects a negative fund balance, which will be eliminated over the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



Ice Rink Project Fund Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

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

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





Ice Rink Project Fund - Revenue

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

Ice Rink Project Fund - Expenditures

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

(This page intentionally left blank)



Debt Service Funds

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

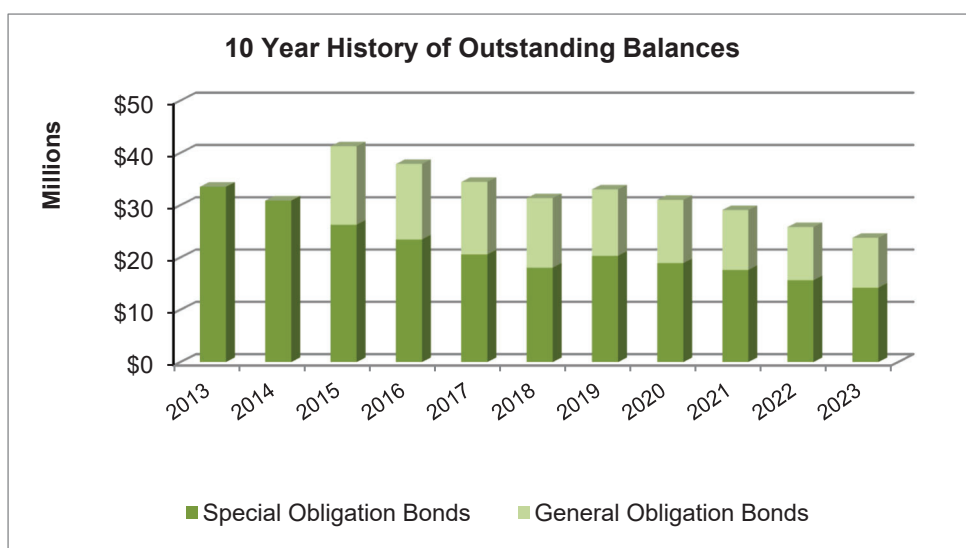
General Obligation Bonds

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

Special Obligation Bonds

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

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





Debt Service Debt Repayment by Funding Source

Debt Repayment by Funding Source from 2024 to 2035				
-----Funding Sources-----				
Fiscal Year	Total Debt	Property Tax *	Sales Tax **	Capital Improvement
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	27,313,525	17,579,500	4,439,825	5,294,200

*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 2024 to 2035 (Principal and Interest)					
Fiscal Year	2019 Special Obligation Refunding	2019 Special Obligation Improvement	2021 Special Obligation Refunding	2022 General Obligation Refunding	Totals
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	6,526,500	4,439,825	5,294,200	11,053,000	27,313,525



2022 General Obligation Bond Issue Debt Service Fund Refunding

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

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

Areas resurfaced using bond proceeds from this debt issue include:

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

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

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

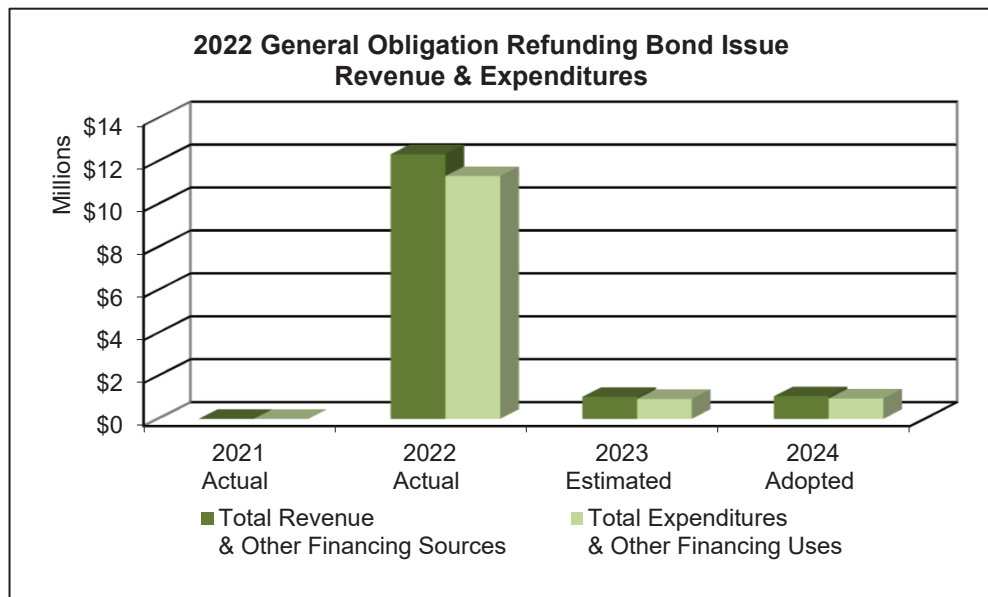
2022 General Obligation Bond Refunding Bond - \$10,180,000			
Interest Rate Range: 2.0% to 3.25%			
	Principal	Interest	Total Debt Service
2024	665,000	278,900	943,900
2025	695,000	251,700	946,700
2026	740,000	223,000	963,000
2027	780,000	192,600	972,600
2028	830,000	160,400	990,400
2029	875,000	126,300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



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

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

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





2022 General Obligation Refunding Bond Issue - Revenue

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

2022 General Obligation Refunding Bond Issue - Expenditures

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



2021 Special Obligation Bond Issue Debt Service Fund Refunding

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

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

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

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

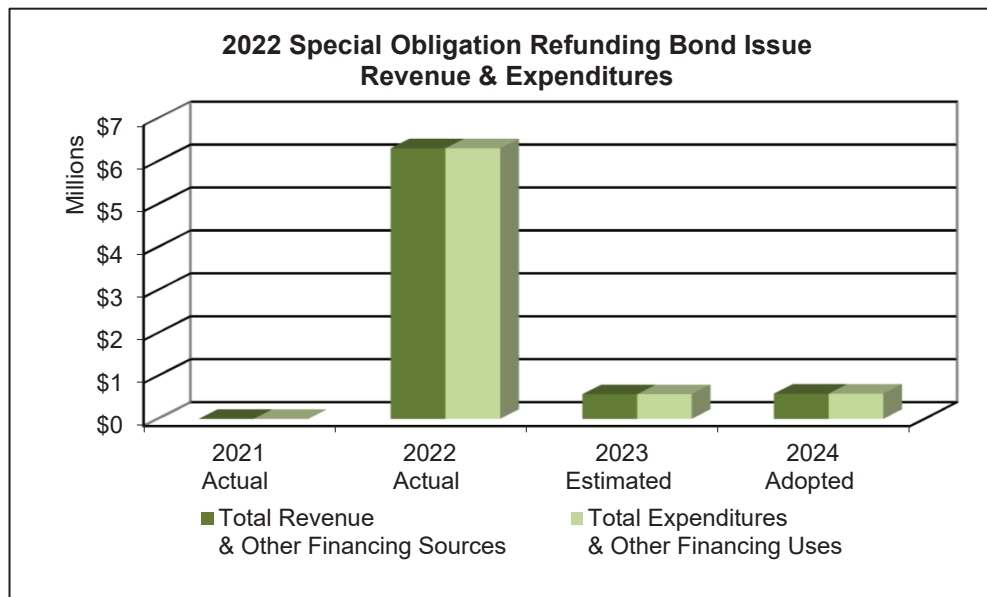
2021 Special Obligation Bond Refunding - \$5,010,000			
Interest Rate Range: 2.0% to 4.0%			
	Principal	Interest	Total Debt Service
2024	435,000	152,300	587,300
2025	455,000	134,500	589,500
2026	475,000	115,900	590,900
2027	490,000	96,600	586,600
2028	510,000	76,600	586,600
2029	530,000	55,800	585,800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



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

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

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





2021 Special Obligation Refunding Bond Issue - Revenue

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

2021 Special Obligation Refunding Bond Issue - Expenditures

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



2019 Special Obligation Bond Issue Debt Service Fund

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

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

The bond issue is scheduled to mature in 2032.

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



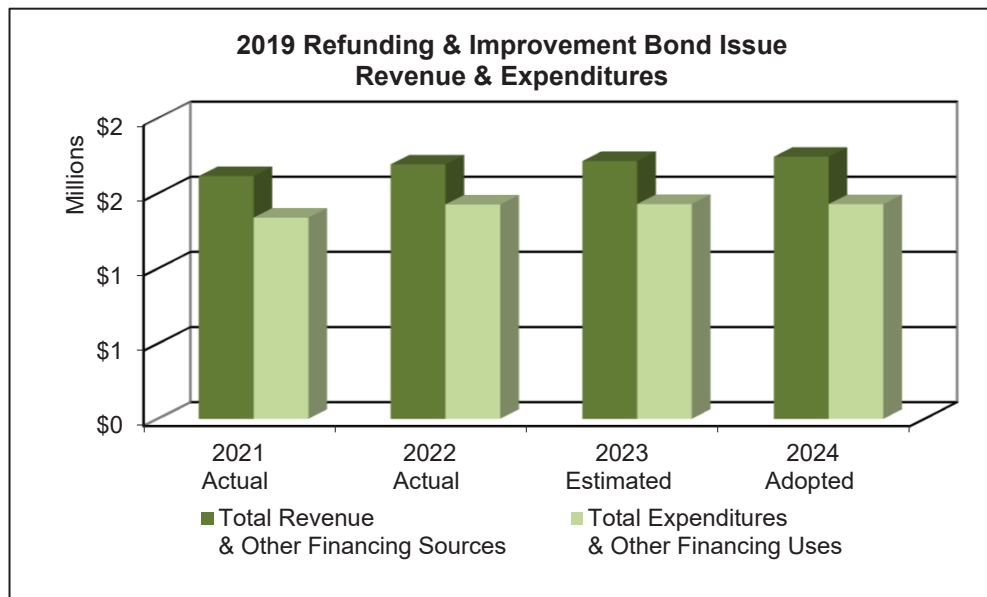
2019 Refunding & Improvement Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

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

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





2019 Refunding & Improvement Bond Issue - Revenue

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

2019 Refunding & Improvement Bond Issue - Expenditures

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



2014 General Obligation Bond Issue Debt Service Fund

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

Areas resurfaced using bond proceeds from this debt issue include:

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

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

- Brentwood Boulevard
- Maryland Avenue
- Central Business District Resurfacing

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

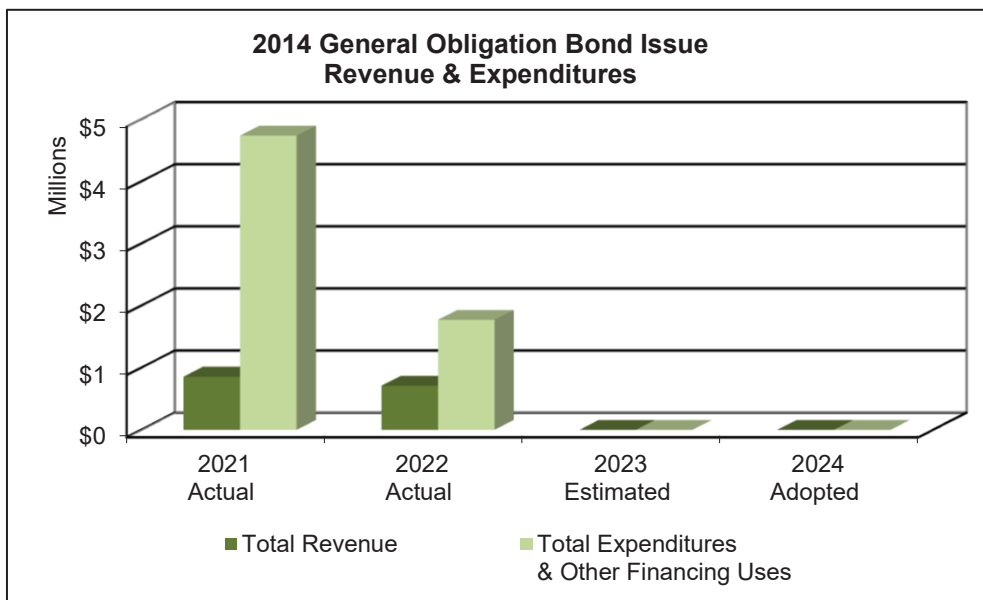


2014 General Obligation Bond Issue Summary of Revenue and Expenditures Fiscal Years 2021 - 2024

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

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

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





2014 General Obligation Bond Issue - Revenue

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

2014 General Obligation Bond Issue - Expenditures

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



2011 Special Obligation Bond Issue Debt Service Fund

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

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

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

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



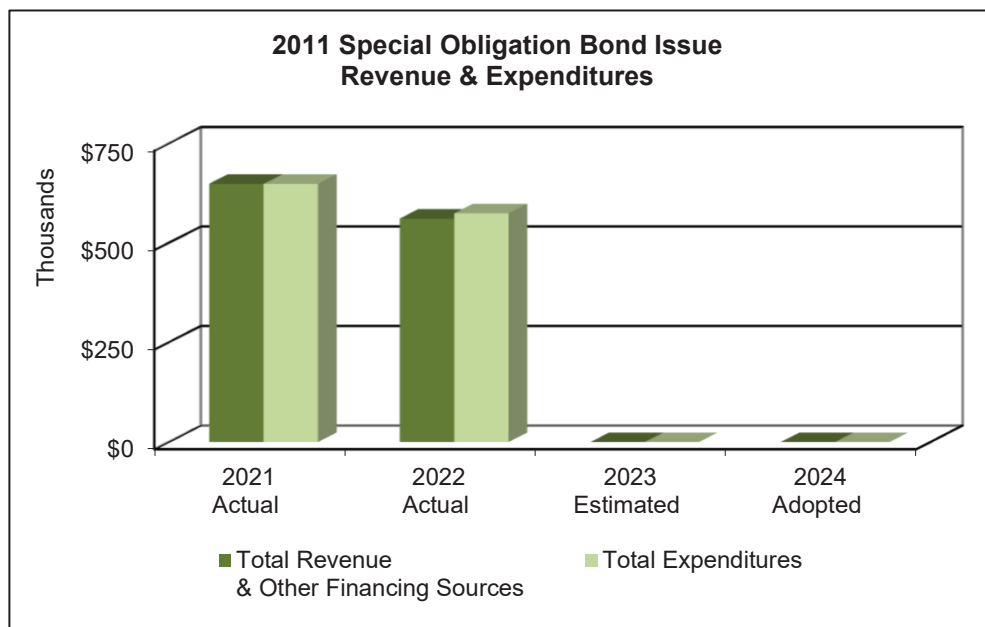
2011 Special Obligation Bond Issue

Summary of Revenue and Expenditures

Fiscal Years 2021 - 2024

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

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





2011 Special Obligation Bond Issue - Revenue

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

2011 Special Obligation Bond Issue - Expenditures

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



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. Please refer to each fund summary within the budget document for explanations of each fund.

Governmental Funds

The following are the City’s budgeted governmental funds, including a matrix of funds, departments and functional units. Major funds are designated with an asterisk in the table on the next page.

- 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 (5) - 2022 General Obligation Bonds, 2021 Special Obligation Refunding Bonds, 2019 Special Obligation Refunding & Improvement Bonds, 2014 General Obligation Bonds (refunded), and 2011 Special Obligation Bonds (refunded)

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 (Major Funds are designated with *)							
	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's Office	X							
Economic Development	X							
Communications	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							
Facility 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 Community 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. As mentioned above, the fiduciary funds are not budgeted, but they are included in the Annual Comprehensive Financial Report (ACFR). The 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 payment made up front.

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.

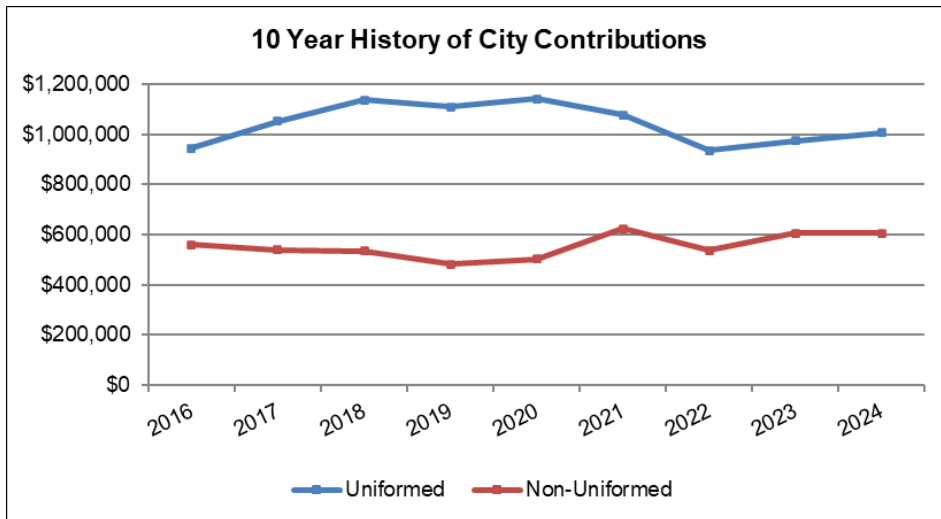
Revenue and expenditure outcomes are highly dependent on factors outside the City's control, such as market conditions, employees' retirement decisions, and the number of years that retirees and/or their beneficiaries receive benefits. The two pension plans are not considered budgeted funds of the City,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

Select information on the pension funds can be viewed below.

City and Employee Pension Contributions

	City Contributions	Employee Contributions	Total Contributions
FY 2023 Estimated	1,579,646	592,070	2,171,716
FY 2024 Projected	1,613,026	623,887	2,236,913

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 9-30-23**

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

Interest rate range: 2.0% to 3.25%

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



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

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

Interest rate range: 2.0% to 4.0%

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



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

Special Obligation Refunding and Improvement Bonds, Series 2019

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

Interest rate range: 3.0% to 5.0%

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

Refund Series 2009B

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

Recreation Center Project - \$4,830,000

Interest rate range: 2.0% to 5.0%

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

Recreation Center Project

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

Grand Total

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

BILL NO. 6990

ORDINANCE NO. 6854

**AN ORDINANCE ADOPTING AN ANNUAL BUDGET
FOR FISCAL YEAR 2024 COMMENCING ON OCTOBER 1, 2023
AND APPROPRIATING FUNDS PURSUANT THERETO**

WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2024 commencing on October 1, 2023; and

WHEREAS, a public hearing on the budget was conducted on September 12, 2023, 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 2024 commencing on October 1, 2024, 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 26th day of September 2023.



Mayor

ATTEST:



City Clerk

CITY OF CLAYTON
Reconciliation of Proposed to Final FY24 Budget

<u>Fund</u>	<u>FY 2023</u>	<u>FY 2024</u>
<u>General Fund</u>		
Beginning Fund Balance	23,466,758	23,160,324
Initial Revenues & Other Financing Sources	29,182,889	30,899,345
Change		66,000
Revised Revenues & Other Finance Sources	29,182,889	30,965,345
Initial Expenditures & Other Financing Uses	29,489,323	30,246,415
Change	-	27,137
Revised Expenditures & Other Finance Uses	29,489,323	30,273,552
Ending Fund Balance	23,160,324	23,852,117
<u>Sewer Lateral Fund - No Change</u>		
Beginning Fund Balance	104,794	123,671
Revenues & Other Financing Sources (No Change)	97,877	97,817
Expenditures & Other Financing Uses (No Change)	79,000	80,000
Ending Fund Balance	123,671	141,488
<u>Special Business District Fund - No Change</u>		
Beginning Fund Balance	91,970	99,517
Initial Revenues & Other Financing Sources	545,246	588,544
Change	-	-
Revised Revenues & Other Finance Sources	545,246	588,544
Expenditures & Other Financing Uses (No Change)	537,699	589,166
Ending Fund Balance	99,517	98,895
<u>Equipment Replacement Fund</u>		
Beginning Fund Balance	9,293,680	9,419,161
Revenues & Other Financing Sources (No Change)	2,546,677	2,568,431
Expenditures & Other Financing Uses (No Change)	2,421,196	2,490,828
Ending Fund Balance	9,419,161	9,496,764
<u>Capital Improvement Fund</u>		
Beginning Fund Balance	8,171,331	6,876,149
Initial Revenues & Other Financing Sources	5,827,888	5,698,036
Change	-	1,214,800
Revised Revenues & Other Finance Sources	2,546,677	6,912,836
Initial Expenditures & Other Financing Uses	7,123,070	10,662,073
Change	-	(164,444)
Revised Expenditures & Other Finance Uses	2,421,196	10,497,629
Ending Fund Balance	6,876,149	3,291,356
<u>Bond Construction Funds</u>		
Beginning Fund Balance	1,981,098	369,574
Revenues & Other Financing Sources (No Change)	534,789	1,475,535
Expenditures & Other Financing Uses (No Change)	2,146,313	2,159,652
Ending Fund Balance	369,574	(314,543)
<u>Debt Service Funds</u>		
Beginning Fund Balance	1,894,319	2,279,843
Initial Revenues & Other Financing Sources	3,317,374	3,386,917
Change	-	-
Revised Revenues & Other Finance Sources	3,317,374	3,386,917
Expenditures & Other Financing Uses (No Change)	2,931,850	2,965,100
Ending Fund Balance	2,279,843	2,701,660
<u>Total of All Funds After Revisions</u>		
Total Beginning Fund Balances	45,003,950	42,328,239
Revised Revenues & Other Financing Sources	42,052,740	45,995,425
Revised Expenditures & Other Financing Uses	44,728,451	49,055,927
Total Ending Fund Balances	42,328,239	39,267,737

City of Clayton - FY 2024 Budget Detailed Reconciliation Items

General Fund

REVENUE	FY23	FY24
<i>Increase in transfers in from SBD</i>		\$55,000
<i>Increase due to reimbursement from other cities for fire training lease</i>		\$11,000
Total Revenue Changes	\$0	\$66,000
EXPENDITURES	FY23	FY24
<i>Increase in event expenditures</i>		\$55,000
<i>Reduction in personnel expenditures</i>		(\$17,530)
		(\$10,333)
Total Expenditure Changes	\$0	\$27,137
Net Change	\$0	\$38,863

Special Business District Fund

REVENUE	FY23	FY24
<i>Transfers Out to General Fund</i>		\$55,000
<i>Transfers Out to Capital Improvement Fund</i>		(\$55,000)
Total Revenue Changes	\$0	\$0
EXPENDITURES	FY23	FY24
<i>No changes</i>	\$0	\$0
Net Change	\$0	\$0

Capital Improvements Fund

REVENUE	FY23	FY24
<i>Remove transfer in from Spec. Bus. District</i>		(\$55,000)
Total Revenue Changes	\$0	(\$55,000)
EXPENDITURES	FY23	FY24
<i>Decrease related to financing decision for municipal garage</i>		(\$164,444)
Total Expenditure Changes	\$0	(\$164,444)
Net Change	\$0	\$109,444



Changes from Proposed Budget to Adopted Budget FY 2024

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

	General Fund	Special Business District Fund	Capital Improvement Fund	All Other Funds	Total All Funds
Beginning Fund Balance (Estimated)	\$23,303,379	\$99,517	\$6,876,149	\$12,192,249	\$42,471,294
Initial Revenues & Other Financing Sources	30,899,345	588,544	6,967,836	7,528,700	45,984,425
Change	66,000	-	(55,000)	-	11,000
Revised Revenues & Other Financing Sources	30,965,345	588,544	6,912,836	7,528,700	45,995,425
Initial Expenditures & Other Financing Uses	30,246,415	589,166	10,662,072	7,695,580	49,193,233
Change	29,200	-	(164,443)	-	(135,243)
Revised Expenditures & Other Financing Uses	30,275,615	589,166	10,497,629	7,695,580	49,057,990
Ending Fund Balance (Projected)	\$23,993,109	\$98,895	\$3,291,356	\$12,025,369	\$39,408,729

General Fund

Additional reimbursement revenue from other cities was added to help cover the cost of a Fire training lease.

Event expenditures increased by \$55,000, with a corresponding transfer from Special Business District Fund into General Fund also occurring.

A reduction in personnel expenditures resulted in a net increase in expenditures of \$29,200.

Special Business District Fund

While no change is noted above, a \$55,000 transfer originally planned for the Capital Improvement Fund was redirected to fund additional Event expenditures in the General Fund.

Capital Improvement Fund

A \$55,000 transfer-in from the Special Business District was eliminated.

Project expenditures for the municipal garage project decreased \$164,443 after financing plans were adjusted.



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.

SPAC –Shaw Park Aquatic Center

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.