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YEARS 1913 / 2013

**CITY OF CLAYTON**  
Missouri



Operating Budget and Capital Improvements Plan 

Fiscal Years

October 1, 2012 - September 30, 2015



## **CITY OF CLAYTON, MISSOURI**

# **OPERATING BUDGET AND CAPITAL IMPROVEMENTS PLAN**

**Fiscal Years October 1, 2012 to September 30, 2015**

### **PRINCIPAL OFFICIALS**

#### **Members of the Board of Aldermen**

##### **Mayor**

Linda Goldstein

##### **Aldermen**

Joanne Boulton  
Cynthia Garnholz  
Alex Berger, III

Andrea Maddox-Dallas  
Michelle Harris  
Mark Winings

---

##### **City Manager**

Craig S. Owens

#### **Department Directors**

Administrative Services  
Planning & Development  
Police  
Fire  
Public Works  
Parks & Recreation

Janet Watson  
Susan Istenes  
Thomas Byrne  
G. Mark Thorp  
Michael Pratt  
Patty DeForrest



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Clayton  
Missouri**

For the Fiscal Year Beginning

**October 1, 2011**

*Christopher P. Morill*      *Jeffrey R. Emer*

President

Executive Director

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October 1, 2012

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

In accordance with the Charter of the City of Clayton, it is my honor to present the operating and capital budget, as approved by the Board of Aldermen, for the 2013 fiscal year. This budget includes a one year operating budget plus two additional planning years for all funds as well as a three year capital improvement budget. This budget complies with all Charter and State requirements for budget presentation.

Below is a summary of the FY 2013 Budget:

Fund	Revenue & Transfers In	Expenditures & Transfers Out	Surplus / (Deficit)	Beginning Fund Balance	Ending Fund Balance	% of Ending Fund Balance to Expenditures
General	22,409,720	26,009,071	(3,599,351)	17,278,925	13,879,574*	53.36%
Special Revenue	508,645	522,273	(13,628)	326,534	312,906	59.91%
Equipment Replacement	1,167,363	1,262,645	(95,282)	1,449,181	1,353,899	107.23%
Capital Improvement	10,878,227	11,094,695	(216,468)	1,934,203	1,717,735	15.48%
Debt Service	5,603,115	7,478,614	(1,875,499)	5,445,354	3,569,855	47.73%
Pension	4,096,372	2,086,007	2,010,365	41,582,855	43,593,220	2,089.79%
TOTAL**	44,663,442	48,453,305	(3,789,863)	68,017,052	64,427,189	

\* The General Fund ending fund balance reflects a \$200,000 savings from Year 1 of the deficit elimination plan.

\*\* Includes inter-fund transfers of \$8,416,740.

The budget presents a plan to maintain the majority of city services at or near the levels experienced in recent years. However, this budget lays out a three year plan to eliminate the General Fund structural deficit through a combination of increased efficiency, expense reduction (which may include strategic service reductions in some areas), and increased revenue through increased tax rates. We believe a balance of these approaches will preserve appropriate continued fund balance for future opportunities or unforeseen financial challenges; maintain the very high quality of life enjoyed for many decades by residents; and, maintain and enhance Clayton's position for economic growth and a vibrant downtown.

Since the national economic downturn which began in 2008, the City of Clayton has closely monitored the impacts to revenue as well as the impacts to expenditures in our operating

and capital budget. Most of the impacts began in 2009 in the St. Louis region and though we have seen signs of recovery in revenue, we are just now beginning to approach pre-recession levels.

Through extensive discussion by policy makers and engagement with stakeholders in the community we have pursued a strategy to utilize the significant reserves accumulated by the city as a buffer to negative changes in the economy. We have been able to maintain service levels and continue a program of capital maintenance and reinvestment even with revenues that have been in decline or flattened. It is appropriate to use rainy day funds when it rains.

Since 2009 we have conducted a survey of resident opinion of performance in all key areas of service we provide. In the past two years we have also included questions in the survey to measure attitudes related to service reductions and tax rate increases. Though only a part of the total picture, we can observe some strong preferences. First, citizens express a very high appreciation and satisfaction with the service delivery of the city both overall as well as measured against other cities on a national and regional basis. Second, residents believe they receive a good value for their municipal tax dollar in Clayton. Third, given the choice of reducing services or raising revenue through either a sales or property tax rate increase citizens prefer a tax rate increase by a significant margin.

Our largest revenues of sales, property and utility taxes have grown little from 2008 to now. At the same time, health insurance, pension costs and utility charges have risen significantly even as salaries have grown moderately, tightly tied to the market.

## **Personnel**

The City of Clayton had 174 full-time employees in 2007. The budget for 2013 includes 169 full-time positions. Over the past four years the city has carefully reviewed costs and where possible held flat or reduced line item expenditures in discretionary categories. When vacancies have occurred we carefully reviewed the need to replace employees in favor of elimination, consolidation, reclassification or contract labor. While we have added a couple of positions city-wide since 2007, the following budgeted positions have been eliminated or transitioned over the past six years to bring us to a total reduction of five positions.

Deputy City Manager (City Manager's Office)  
Management Analyst (City Manager's Office)  
Communications Coordinator (City Manager's Office)  
Administrative Secretary combined with City Clerk position (City Manager's Office)  
Communications Coordinator combined with IT position (City Manager's Office)  
Accounts Supervisor (Finance)  
Court Assistant (Finance)  
Data Analyst (Police)  
Planner/Sustainability Coordinator (Planning)  
Mechanic (Public Works)  
Laborer (Public Works)

Many of these positions are at the administrative support or management levels. Three of these full-time positions have been converted into four part-time positions in court, police and public works with significant savings. The reduction in these areas limits the noticeable impact on the front line service delivery to citizens. These reductions in administrative areas and management support are strategic and can yield savings for multiple years, though can have an impact on speed, accuracy and sophistication of financial, management and administrative production.

This budget includes merit and step increases which total approximately 2.9%. Open range employees (non-public safety) had their ranges adjusted; however, this does not actually add pay except to the few employees at the maximum of their salary range or at mid-point. For the Public Safety compensation plan, market adjustments will again be deferred but non-base-building increases will occur for those employees who have reached the maximum of their salary range.

We have provided the Board with detailed information from our comparative cities on pay increases awarded in the past two years. Though our plan is designed to be adjusted for market annually we believe the step and merit adjustments from the past two years have kept us close to the market averages and believe, considering the current budget challenges, 2.9% awarded to employees who merit increases is appropriate.

## **Pension and Health Insurance**

One of the largest increases in expenditures for the city in the past years has been increased pension contributions we have made to respond to the losses in value of the Uniformed Employee Pension Fund and the Non-Uniformed Employee Pension Fund. Fortunately, the City of Clayton entered the economic downturn at very high funding levels and our diversified investment strategies helped buffer the negative impact and assisted in recouping investment through the recovery. However, the city has committed to making actuarially recommended contributions to keep the pension funds healthy and prepared for retirement commitments. This has meant that pension contributions by the City for both funds have risen from a total of \$677,458 in 2009 to \$1,539,554 in 2013. In 2012 Non-uniformed employees began to contribute 1.5% of salary to the pension. This year those employees will contribute an additional 1.5%, for a total of 3% of salary. This change helps ensure the stability of the long-term retirement benefits. Uniformed employees have contributed 5% for many years.

Health insurance premiums for employees have also increased significantly for the past 20 years, but particularly in the past six. In 2007 the total premium cost paid by both the City and employees was \$ 1,123,698. In 2013 the cost is \$1,617,656.

In 2011 the City of Clayton along with several other municipalities in the St. Louis Area formed a self-insurance pool for health insurance. This cooperative effort with other municipalities has assisted in better controlling the costs of insurance and at the same time limiting the exposure of self-insurance for an individual city. We believe the initial results of joining the self-insurance pool and the outlook for the future have proven as sound strategies to help restrict cost growth in this area.



The city has shared premium increases with employees in past years and has worked to adjust benefit levels and co-pays to limit premium impacts. In this budget no benefit or co-pay changes are included, but we are implementing a new tiered system to incent employees to eliminate dual or overlapping coverage. Depending on plan elections this may create significant savings in net premium expenditures for both the city and certain employees.

## **Infrastructure and Capital Improvements**

One of the main things that the recession has cost Clayton is the posture we have had of cash funding our capital improvements. Even with grant funding and generous corporate donations we have not accumulated balances to allow for us to continue to cash fund some of the largest street resurfacing projects in some of the largest neighborhoods.

Five significant road projects totaling \$15 million are scheduled for fiscal years 2014-2016. These projects represent a major overhaul of 56% of the city maintained streets in Clayton and would be expected to have at least 20 years of useful life with limited scheduled preventative maintenance. Many of these resurfacing projects were financed through a bond program more than 20 years ago. It is our recommendation that we repeat this strategy in the next lifecycle that is upon us. We are recommending that we offer to the voters a general obligation bond and property tax levy that will repave the following subdivisions as well as various alleys: Clayton Gardens, Old Town, Clayshire, Moorlands, Claverach Park, Tipton, Wydown Forest, Skinker Heights, and DeMun.

By addressing these very large projects through a traditional bond program we will have resources to maintain the balance of the capital needs in our revolving capital improvement fund. Though we will not necessarily be funding infrastructure on a "cash basis," we will be doing a great deal of it through the revolving fund, utilizing very low interest rate debt financing only for the very large and long-lifecycle assets.

The average residential property owner would pay approximately \$11 per month for 20 years to support the bonds for the needed group of street projects. Debt financing also stretches payment over the life of the asset which ties the burden of payment to those who will benefit from the investment. Should voters elect not to pursue this strategy, projects will be completed at a much slower pace and more resources will be devoted to repairs and maintenance.

## **Three Year Deficit Elimination Plan**

While continuing to provide high levels of service and continuously looking for opportunities to increase efficiency, under this plan the city will employ four primary steps to balance revenues and expenditures by the end of FY 2015.

The primary components of the plan include:

1. Implementation of a Deferred Retirement Option Plan (DROP) in 2013
2. Phase One Staff Reduction through attrition beginning in 2013 through 2014
3. ½ cent sales tax increase in 2014
4. Phase Two staffing reduction in 2015

Under the three year deficit elimination plan, additional position reductions and consolidations will become possible as retirements occur under the recently proposed Deferred Retirement Option Plan (DROP). In addition to the reduction of salary levels that will occur as higher seniority employees retire and are replaced by lower seniority personnel, we believe some additional cost savings can be achieved through vacant position elimination, consolidation, reclassification and/or contract labor.

The three year deficit elimination plan includes a placeholder in 2013 to achieve \$200,000 in net recurring savings, and an additional \$800,000 in 2014 related to staffing reductions. The design of this savings plan will be strategically developed after employee DROP elections are chosen and matched against areas where measured service reductions are determined to be made and/or greater efficiency eliminates the need for the position. Assuming a level of DROP participation, these reductions are proposed to be achieved with no layoffs of existing employees and while maintaining market based pay and the strong team of top municipal professionals who enjoy a unique bond with the residents they serve.

In FY 2015 the deficit elimination plan calls for a second reduction in staffing levels which will save approximately \$500,000 on a recurring basis. This will be implemented through careful analysis of prioritized service levels and opportunities for alternative service delivery. Should economic conditions improve more rapidly or should additional revenue be identified, this second level of reductions may be unnecessary but is provided in fulfillment of the goal of a three year deficit elimination plan.

### **Impact on Tax Rates**

The operating budget, including the capital improvement plan, and the three year deficit elimination plan will keep the rates of property, sales and utility taxes unchanged in 2013 with the exception of the indexed property tax inflation rates allowed by state law. In 2014 the plan proposes to raise sales tax by ½ cent to a total rate of 8.675% and the property tax rate to cover the general obligation bond levy to approximately 87 cents for residential and 93 cents for commercial properties.

The City of Clayton continues to set a very high standard for quality public service including in its management and leadership of the organization. Laying out a solid plan which returns the city to a sustainable fiscal condition well before our reserves hit even the minimum target is part of being a top city. Though some of the elements of the plan presented in this budget introduce new approaches and changes from the past several years, Clayton has tremendous advantages that have made and will make dealing with the realities of the changed economic conditions much easier than most cities in the nation. We have presented a plan which is reasonable and balanced and preserves the essential elements of

a top municipal organization serving a world class city, and keeps our posture and capacity to achieve the significant goals being developed through the strategic planning process *C the Future*.

I wish to acknowledge the tremendous effort and professionalism of the Management Team and the Finance Department staff in the development of this document and the plans it communicates. I believe the community collaboration through our public engagement process has helped refine this document into the best budget for our community.

Sincerely yours,

Craig S. Owens  
City Manger



## 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 Vision 2013 strategic plan, which sets policies and guides budget development. The City Manager serves as the Budget Officer and proposes a budget for consideration and approval by the Board of Aldermen. Highlights of the budget process are as follows:

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

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

## ORGANIZATIONAL PRINCIPLES GUIDING BUDGET DEVELOPMENT

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

### ■ ***Open and Accessible Government***

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

### ■ ***Fiscal Responsibility***

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

■ ***Personal Honesty and Integrity***

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

■ ***Professionalism***

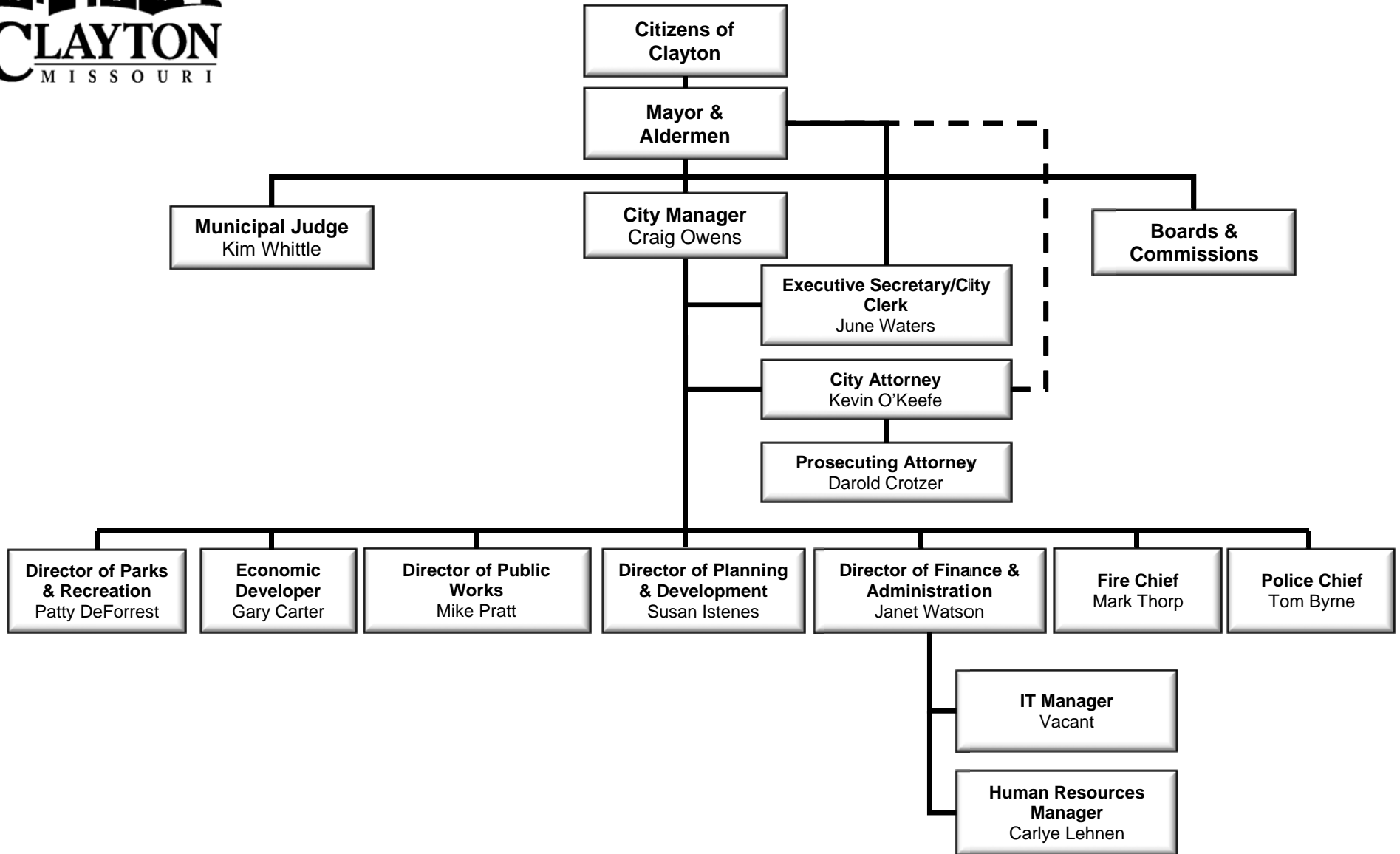
We shall strive for personal professional excellence based upon sound judgment that is free from personal biases. A spirit of cooperation and respect is necessary in order to approach problem-solving within the City. Each of us should utilize a team approach in providing the best services possible.

<b>BUDGET CALENDAR FOR FISCAL YEAR 2013</b>
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<u>Date</u>	<u>Description</u>
April 4, 2012	- Distribute and discuss budget instructions
April 5 – May 1, 2012	- Departments enter budget requests into the City budget system - Equipment Replacement and Technology requests
May 1, 2012	- Departments' FY 2013-2015 Budget Requests due
May 7 – June 1, 2012	- Budget Team review and Department Budget Presentations
June 4 – June 8, 2012	- Final Review with Budget Team and Department Directors
June 11 – June 21, 2012	- Preparation of recommended budget document by Budget Team
June 22 – June 28, 2012	- Final review by City Manager
July 14, 2012	- Distribution of Proposed Budget to the Board
July 17-18, 2012	- Public Budget Forums
July 19 – August 17, 2012	- Board of Aldermen Budget Review work sessions
July 24, 2012	- Set and publish Public Notice for August 28 <sup>th</sup> Public Hearing
August 28, 2012	- Public Hearing and 1 <sup>st</sup> Reading of Proposed Property Tax Levy - Public Hearing and 1 <sup>st</sup> Reading of Proposed Budget Ordinance
September 11, 2012	- Public Hearing and 2 <sup>nd</sup> Reading of Proposed Property Tax Levy - Public Hearing and 2 <sup>nd</sup> Reading of Proposed Budget Ordinance
September 28, 2012	- Property Tax Levy filing



# City of Clayton Organization Chart



## EXECUTIVE SUMMARY

### Form of Government

The City of Clayton operates under the Council/Manager form of government. Seven elected officials include the Mayor and six members of the Board of Aldermen, two from each of the City's three Wards. City staff totals approximately 169 full-time employees and approximately 250 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

Just west of the City of St. Louis, Clayton is the hub of metropolitan St. Louis and the seat of St. Louis County. On April 14, 1913 voters approved incorporation of the City. The City has a residential population of approximately 15,939 and an estimated daytime population of 80,000 at its peak. 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 Cross County Extension and its two passenger stations. The light rail route facilitates travel to and from Clayton for visitors and for the 46,000 individuals who come to work here each day.

Within two and a half square miles, Clayton blends a bustling business district with an outstanding housing mix and beautiful, quiet, and secure residential neighborhoods. Downtown Clayton combines approximately 7,000,000 square feet of prestigious office space with the vitality of 1,000,000 square feet of retail space. Clayton's charming residential neighborhoods include stately single-family homes, condominiums and multi-family apartments. Much of the residential area is within walking distance of specialty boutiques, shops and cafés, which complement the fine architecture of Clayton's business districts.

Clayton's thriving retail community includes approximately 80 restaurants (many of which are award-winning), 80 vibrant retail boutiques and 230 personal service businesses. Clayton's downtown is the region's premier business district and home to Forbes and Fortune 500 headquarters and branch offices. To name just a few, Clayton's quality of life has attracted Centene, Apex Oil, Enterprise Rent-A-Car, Brown Shoe Group, Commerce Bank, PNC Bank, Rehab Care Group, Graybar, Barry-Wehmiller Companies, Olin Corporation, and many of the largest law firms in the St. Louis area. Clayton maintains one of the highest commercial occupancy rates in the region, is the second largest business district in the St. Louis office market, and is one of the steadiest submarkets in the St. Louis area. Office vacancy is estimated at 10.1%. This is one of the lowest vacancy rates in the metropolitan area.

Clayton's average home values remain among the highest in the region and throughout the state.

### Economic Development

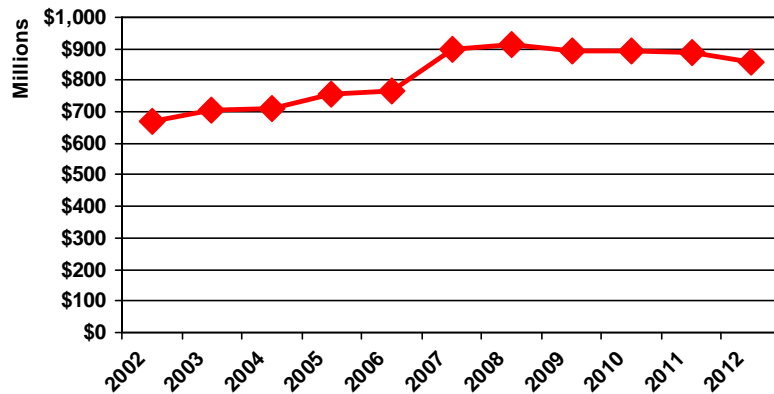
In 2010, Sasaki Associates completed the revisions to the downtown master plan. As a comprehensive plan for downtown Clayton, the plan suggests an increased emphasis on downtown residential projects and walkable streets. The new plan should serve as a guide for development for the next 15 to 20 years.



The City's residential base remains strong in light of the slow economy, as evidenced by the number of significant residential upgrades and home remodelings and additions. In the period from October 1, 2011 to September 30, 2012, the City has experienced more than \$11 million in residential construction of new homes and remodeling of existing residential structures. Even with the challenges of a slower housing market, the City expects continued reinvestment in its neighborhoods, new homes in place of smaller ranch-style structures, and continued interest in residential projects within Downtown Clayton.

The population in the City is stable as the 2010 census determined that 15,939 people resided within the City of Clayton. This reflects a 4 person increase over the 2000 census.

**Total Assessed Value**



**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 expanding the city-wide recycling program to further reduce the amount of refuse transferred into local landfills.

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

Enriching the City's quality of life is its award-winning public school system. The Clayton School District is one of the nation's best, with 95% of its high school graduates continuing on to college (based on the most recent data from 2011). Clayton is also home to several stellar private institutions, including Washington University, Fontbonne University and Concordia Seminary.

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

The professional City services that are provided to our residents and businesses offer additional support to the overall quality-of-life. The Police Department is accredited through the Commission



on Accreditation for Law Enforcement Agencies (CALEA). This international designation requires the Department to meet more than 400 standards. Very few departments in the country receive such official designation.

The Fire Department maintains a rating from the Insurance Service Organization (ISO) of 3 (on a scale of one to ten where one is the highest and best rating). This rating is achieved by satisfying numerous safety and emergency and fire response standards. This rating places our Department in the top ten percent (10%) of all departments in the country. Also, the Fire Department has received the International Fire Life Safety Award for 16 of the last 17 years, with only 1,100 departments in the world receive such an award.

The Planning and Development Services Department was also rated by ISO and received a 2 rating (with 1 being the highest). 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. No other city in the state has received this high of a rating.

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.

In Administrative Services, the Finance Department provides prudent fiscal management and was recently awarded the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association - for the 26<sup>th</sup> year in a row. The Finance Department also received the Distinguished Budget Presentation Award from the Government Finance Officers Association for the sixth year in a row. The award is the highest form of recognition in governmental budgeting. In FY 2012, the Information Technology (IT) Department continued the implementation of its five-year IT Master Plan which will assist the Department in its mission to maintain a state-of-the-art information system. The array of services provided by the IT Department, including the provision of various WI-FI hotspots, further enhances the quality of neighborhoods and world-class downtown area.

## **POLICY IMPLICATIONS AND DECISION POINTS**

### **General Fund Balance**

The Board of Aldermen established a preferred fund balance goal equaling 120 working days or 33% of the current fiscal year's projected operating expenditures in the General Fund. This fund balance goal gives the City the ability to deal with the unexpected, 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. Starting in FY 2011, the City accounted for revenue and expenditures from the Parking Fund and Insurance Fund in the General Fund. The General Operating Fund balance is projected to total \$13,879,574 by September 30, 2013, which is 53% 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, taking into account such factors as education, training and experience needed to perform the job, the nature of the work involved, the degree of supervision exercised or received, and other measures of responsibility and difficulty. The St. Louis area municipal market is also taken into consideration for determining proper band placement.

Since 2005, comprehensive salary and benefits analyses have been conducted by an outside consultant, CBIZ. In FY 2010 the last market survey was completed and CBIZ provided recommendations to refine the current pay structure. The study was completed after the FY 2011 budget was approved and subsequently a new step system for public safety employees (excluding the two chiefs) was implemented and new pay ranges were implemented for non-uniformed staff.

*Provisions for FY 2013 Pay Adjustments:* The factors of decreased revenues and increasing expenditures continue to provide a challenge to the City and its peers regarding providing competitive pay and benefits. The Board of Aldermen have made a commitment to City employees to provide market pay and benefits. The City did survey other comparable municipalities this year regarding planned increases. The results indicate that the City has done a relatively good job of remaining market competitive, particularly on the non-uniformed employee side, and major increases are not proposed as a result.

A merit pool of 2.93% was established to reward non-uniform employees' performance and the salary structure is being adjusted in the same amount. This amount is equivalent to the salary percentage that will be used to progress the uniformed employees to their next step and also assists with the increase in the mandatory non-uniform pension contribution. Each employee received a formal performance evaluation at the end of the fiscal year, and merit increases will be awarded at the start of the new fiscal year based on scores received. Due to the salary structure increase, all previous non-base building pay was able to be eliminated.

Uniformed employees will receive an increase to the next step in their salary range with no change to the current salary structure. Employees who were at the maximum of the salary range received a 1.8% non-base building salary increase.

A "midpoint adjustment" component is included in the City's compensation plan to bring employees to the midpoint of their salary range (defined as market) more quickly. If an employee's salary is below midpoint, they are eligible to receive a midpoint increase on their anniversary date in addition to their merit increase. Midpoint adjustment increases have historically ranged from 1.5% to 5%. The FY 2013 midpoint increase is established at 2.5%.

*Personnel Changes:* No new positions were recommended in FY 2013. Several full-time positions were reclassified to lower levels, were combined or filled with part-time positions which results in cost savings of approximately \$78,800 with a reduction of two full-time positions. In particular, the vacant IT Director position has been reclassified to an IT Manager, a previously vacant Senior Planner was reclassified to a Planner, a previously vacant full-time Laborer was filled with part-time Laborers, and a Communications Coordinator is being combined with an IT Applications Specialist. One position was reclassified to a higher grade which was the Community Resource Coordinator.

*Pension:* Effective July 1, 2000, the Board approved a variety of enhancements to the City's pension plans. The Uniformed plan has a 5% mandatory contribution for employees. Prior to FY 2012, the Non-Uniformed employees 3% pension contribution was waived. This contribution was reinstated over two fiscal years with 1.5% added in FY 2012 and another 1.5% added in FY 2013. The City's contribution will be \$1,029,554, or 17.72% of compensation, as compared to \$976,836 in the prior year. The contribution to the Non-uniformed plan will be \$510,000, or 10.13% of compensation, as compared to \$400,000 in the prior year.

*Health insurance:* In 2009, the City joined the SLAIT (St. Louis Area Insurance Trust) health insurance pool in an effort to contain health insurance cost in the future. The Trust had an increase of 4% of premiums, but the Trust implemented discounts for excellent claim experience and the City was able to reduce the renewal increase to only 1%. This afforded the City the opportunity to move from a two tiers of coverage option to a four tier plan, resulting in savings to both the employee and City. Employees requiring full family coverage did receive an increase.

Employees pay 13% of the premium for employee only coverage and 23% of the premiums for any form of employee and dependent coverage. The City continues to offer an opt-out option which currently pays employees who provide proof of coverage elsewhere \$1,400 for single coverage and \$2,500 for family coverage, with 19 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, and dental insurance; Employee Assistance Program (EAP); memberships to the Center of Clayton; tuition reimbursement of up to \$2,000 per fiscal year; and Metro PERC passes with a 25% subsidy. All of these programs have been successful and are well-received.

**Bonded Indebtedness**

As of September 2012, the total assessed valuation for the City of Clayton was \$856,836,830. 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 \$85,683,683 if approved by the voters. The current voter approved general obligation outstanding debt is only \$945,000. In addition, the City has \$36,735,000 of special obligation debt that is not part of the debt ceiling. The total debt outstanding as of September 30, 2012 is \$37,680,000.

<b>Total Outstanding Bonds as of 9/30/12</b>	
<b>Issuance</b>	<b>Amount</b>
2005 Special Obligation	\$8,025,000
2007 Special Obligation	\$5,030,000
2009 General Obligation	\$945,000
2009 Build America	\$13,835,000
2011 Special Obligation	<u>\$9,845,000</u>
<b>Total Outstanding Bonds</b>	<b>\$37,680,000</b>

In November 1993, the voters of Clayton passed four propositions on two separate general obligation bond issues totaling \$14 million. The 1993 Bond Issue for \$9,500,000 was used to improve the City's parks, to resurface and repair streets and sidewalks throughout the City, to pay infrastructure costs for improvements to neighborhoods, to fund the construction of a new sound wall to resolve sound and safety problems in the Clayshire neighborhood, and to bring buildings into compliance with the Americans with Disabilities Act. The 1994 Bond Issue for \$4,500,000 was used for improvements to the Central Business District, improvements to the City's recreational facilities and to replace underground tanks at the City's Municipal Garage. In 1999 an advance refunding occurred for the 1993 and 1994 bonds. In 2009, the City issued a refunding of the remaining bonds and the principal balance outstanding on September 30, 2012 is \$945,000.

In 1997 and 1998, the City issued debt in three separate bond issues for the construction of a joint use recreation center, ice rink and tennis court renovations, two neighborhood improvement districts, and a parking garage. In 2005, the City issued bonds to refinance the 1997 and 1998 issues and a 2005B Series was used to refinance the 1998B taxable bonds. The principal balance at September 30, 2012 on these bonds is \$8,025,000.

In 2002, the City issued \$9.95 million of special obligation bonds to pay for the majority of costs associated with the new Shaw Park Pool, a new Fire Station and renovations to City Hall. In 2007, \$8.175 million of special obligation bonds were issued to refund the 2002 bonds and establish a long term debt repayment structure and reserve. The principal balance on this bond issue at September 30, 2012 is \$5,030,000.

In 2009, the City issued \$15 million in two series (2009 A - \$6,420,000 and 2009 B - \$8,580,000) in Build America Bonds to pay for the purchase of a new Clayton Police facility. The principal balance outstanding at September 30, 2012 is \$13,835,000.

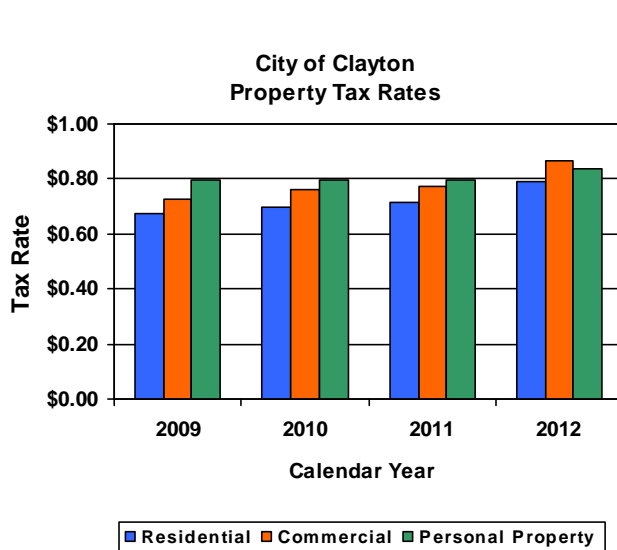
In 2011, the City issued \$9.845 million of special obligation bonds to pay for the reconstruction and renovation of the new Police Headquarters and various other capital improvement projects in the Public Works and Parks and Recreation Departments. These other projects include replacement or upgrade of traffic signals and signage; street lighting; street resurfacing; curbs and sidewalks; replacement of the Municipal Garage roof; rebuilding tennis courts; improvements to the Shaw Park Ice Rink and Aquatic Center; improvements to the Hanley House; re-grading and irrigation of two Shaw Park ball fields; and the installation of a walking trail in Shaw Park. The principal balance on this bond issue at September 30, 2012 is \$9,845,000.

### **Grants and Donations**

The City will receive funding from several sources in this budget year. Federal grants will help fund the pedestrian enhancements, Brentwood and Carondelet streetscape and traffic signal improvements. In addition, the City will also receive various small state and local grants. Donations from the Clayton Century Foundation will assist with Shaw Park projects, including a new pavilion and the placement of a large art sculpture.

## Property Tax Rate Trends

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



	2009 (FY10)	2010 (FY11)	2011 (FY12)	2012 (FY13)
--	----------------	----------------	----------------	----------------

<i>Residential</i>	.673	.692	.717	.789
<i>Commercial</i>	.724	.764	.772	.867
<i>Personal</i>	.798	.798	.798	.837

These tax rates are estimated to generate approximately \$6.9 million in this fiscal year.

The Special Business District (SBD) tax is a special tax on those properties within the downtown area. The approved SBD residential property tax rate is \$0.121, which is a slight increase from the prior year, and the approved commercial tax rate will remain at \$.131. These taxes are expected to generate approximately \$432,000.

## City of Clayton Assessed Value and Tax Rate Comparison

Assessed Values	2011 (FY12)	2012 (FY13)
<i>Residential</i>	\$455,239,920	\$456,025,800
<i>Commercial</i>	\$326,174,570	\$326,521,170
<i>Personal Property</i>	\$75,460,080	\$74,289,860

	2011 (FY12)			2012 (FY13)		
	<i>Residential</i>	<i>Commercial</i>	<i>Personal</i>	<i>Residential</i>	<i>Commercial</i>	<i>Personal</i>
<i>General</i>	\$0.626	\$0.681	\$0.707	\$0.659	\$0.737	\$0.707
<i>Police Building*</i>	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000
<i>Debt Service</i>	<u>\$0.091</u>	<u>\$0.091</u>	<u>\$0.091</u>	<u>\$0.130</u>	<u>\$0.130</u>	<u>\$0.130</u>
<i>Total Rate</i>	<u>\$0.717</u>	<u>\$0.772</u>	<u>\$0.798</u>	<u>\$0.789</u>	<u>\$0.867</u>	<u>\$0.837</u>

\*A levy for the police building will be instituted in 2013, as approved by voters, after the current debt service levy ends.

## Clayton Special Business District Assessed Value and Tax Rate Comparison

Assessed Values	2011 (FY12)	2012 (FY13)
<i>Residential</i>	\$51,095,990	\$51,099,260
<i>Commercial</i>	\$273,036,140	\$273,332,970

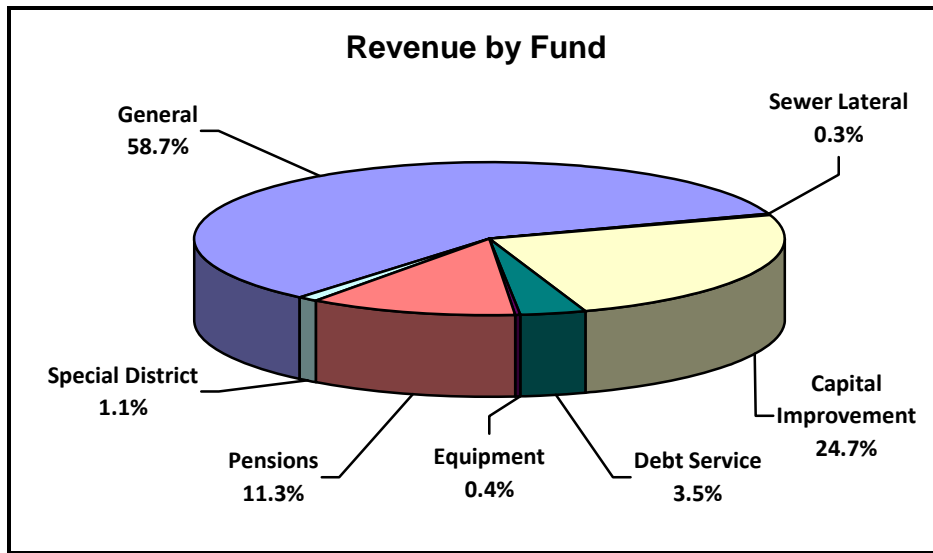
	2011 (FY12)		2012 (FY13)	
	<i>Residential</i>	<i>Commercial</i>	<i>Residential</i>	<i>Commercial</i>
<i>Special Business District</i>	\$0.110	\$0.1311	\$0.121	\$0.131

## BUDGET HIGHLIGHTS – ALL FUNDS

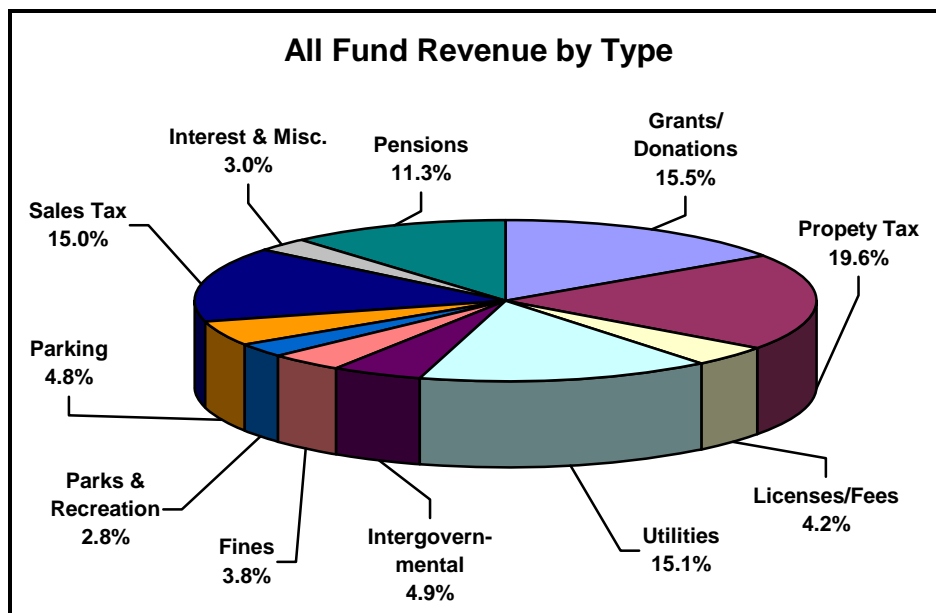
### Revenue

Revenue from all funds is projected to decrease to \$36,246,702 from the prior year estimated amount of \$49,653,018. The majority of this decrease is due to bonds being issued for \$9.85 million in the prior year, which also correlates to a decrease in transfers-in from the portion of the bond proceeds being transferred to be used for construction. No bonds are planned to be issued in the current year, although the remaining balance of bond proceeds from the previous year will be used for construction of capital projects.

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



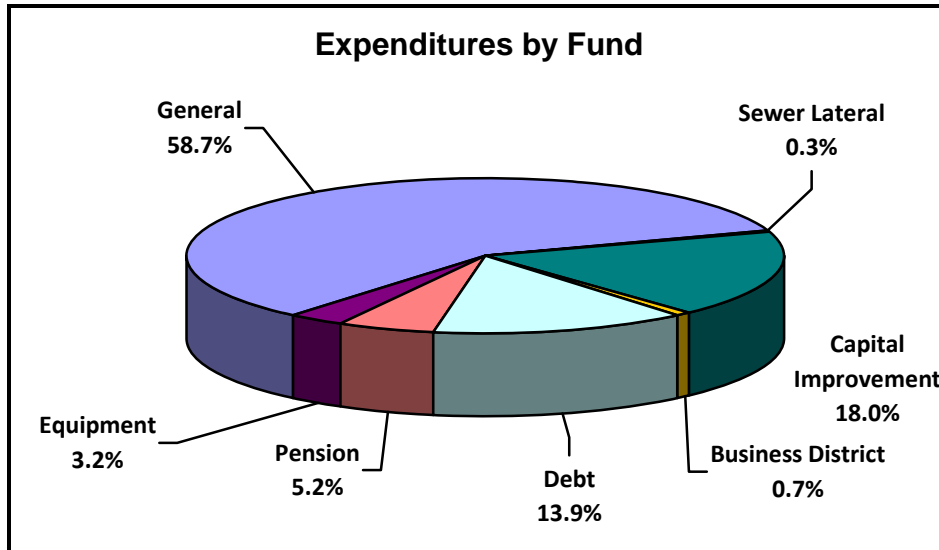
The graph below illustrates the percentage of revenue, by type, that is anticipated to be collected.



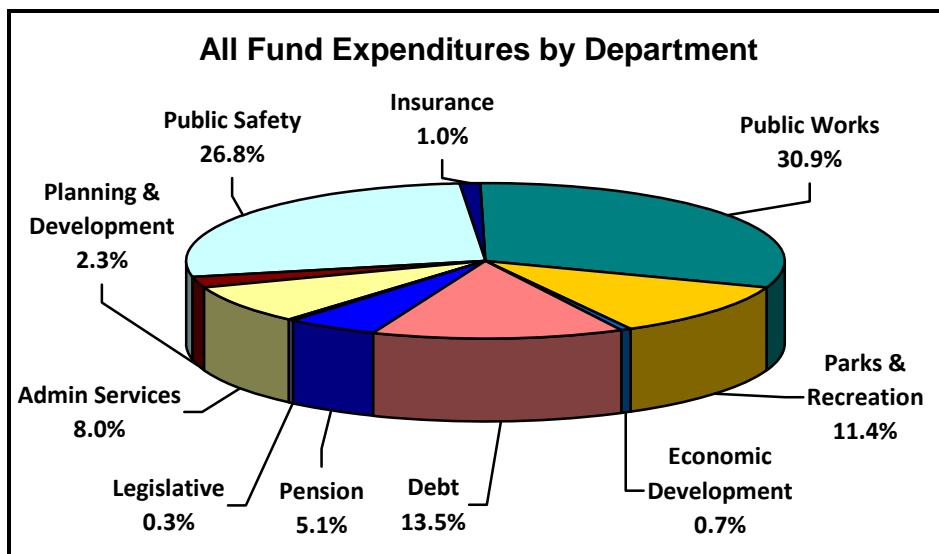
## Expenditures

Expenditures from all funds are projected to decrease to \$40,036,565 from the prior year estimated amount of \$51,753,274. The significant decrease in expenditures is due to the police building capital project and the purchase of new furniture for the police building in the prior year. The majority of construction work on this project was near completion on September 30, 2012. Transfers-out also decreased due to less bond funds being transferred in the current year due to the police building renovation completion.

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



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



**SUMMARY OF REVENUE AND EXPENDITURES  
ALL FUNDS**

**REVENUE BY FUND**

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2013 % of Total</b>	<b>\$ Change 2012 to 2013</b>	<b>% Change 2012 to 2013</b>
General	20,987,537	20,624,893	21,264,872	58.67%	639,979	3.10%
Sewer Lateral	101,019	105,038	105,973	0.29%	935	0.89%
Special Business District	401,378	395,587	402,672	1.11%	7,085	1.79%
Equipment Replacement	85,969	1,011,536	149,015	0.41%	(862,521)	-85.27%
Capital Improvement	9,489,656	10,391,502	8,953,227	24.70%	(1,438,275)	-13.84%
Debt Service	1,076,922	10,849,509	1,274,571	3.52%	(9,574,938)	-88.25%
Uniformed Pension	2,704,994	4,506,578	2,889,884	7.97%	(1,616,694)	-35.87%
Non-Uniformed Pension	880,628	1,768,375	1,206,488	3.33%	(561,887)	-31.77%
<b>Total Revenue</b>	<b>35,728,103</b>	<b>49,653,018</b>	<b>36,246,702</b>	<b>100.00%</b>	<b>(13,406,316)</b>	<b>-27.00%</b>
Transfers In, All Funds	6,458,755	18,143,513	8,416,740		(9,726,773)	-53.61%
<b>Total Revenue &amp; Transfers In</b>	<b>42,186,858</b>	<b>67,796,531</b>	<b>44,663,442</b>		<b>(23,133,089)</b>	<b>-34.12%</b>

**EXPENDITURES BY FUND**

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2013 % of Total</b>	<b>\$ Change 2012 to 2013</b>	<b>% Change 2012 to 2013</b>
General	21,168,442	22,383,511	23,510,890	58.72%	1,127,378	5.04%
Sewer Lateral	103,005	120,000	120,000	0.30%	0	0.00%
Special Business District	314,551	306,556	280,773	0.70%	(25,784)	-8.41%
Equipment Replacement	951,163	2,443,176	1,262,645	3.16%	(1,180,531)	-48.32%
Capital Improvement	10,534,314	19,666,411	7,227,637	18.05%	(12,438,774)	-63.25%
Debt Service	4,736,954	4,921,729	5,548,614	13.86%	626,885	12.74%
Uniformed Pension	1,452,440	1,563,569	1,704,940	4.26%	141,371	9.04%
Non-Uniformed Pension	306,400	348,321	381,067	0.95%	32,746	9.40%
<b>Total Expenditures</b>	<b>39,567,269</b>	<b>51,753,274</b>	<b>40,036,565</b>	<b>100.00%</b>	<b>(11,716,709)</b>	<b>-22.64%</b>
Transfers Out, All Funds	6,458,755	18,143,513	8,416,740		(9,726,773)	-53.61%
<b>Total Expenditures &amp; Transfers Out</b>	<b>46,026,024</b>	<b>69,896,787</b>	<b>48,453,305</b>		<b>(21,443,482)</b>	<b>-30.68%</b>



**SUMMARY OF REVENUE AND EXPENDITURES  
ALL FUNDS**

**REVENUE BY TYPE**

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2013 % of Total</b>	<b>\$ Change 2012 to 2013</b>	<b>% Change 2012 to 2013</b>
Property Taxes	6,617,107	6,667,330	7,087,012	19.55%	419,682	6.29%
Licenses, Permits & Fees	1,621,359	1,457,418	1,503,920	4.15%	46,502	3.19%
Utilities	5,428,352	5,183,927	5,479,678	15.12%	295,751	5.71%
Grants & Donations	6,025,309	6,292,014	5,621,252	15.51%	(670,762)	-10.66%
Sales Tax	5,389,764	5,554,586	5,431,068	14.98%	(123,518)	-2.22%
Intergovernmental	1,844,139	1,780,673	1,781,230	4.91%	557	0.03%
Parks & Recreation	917,629	847,336	1,014,182	2.80%	166,846	19.69%
Fines	1,320,332	1,419,487	1,388,644	3.83%	(30,843)	-2.17%
Parking	1,653,514	1,641,086	1,756,710	4.85%	115,624	7.05%
Miscellaneous	1,004,473	12,362,731	964,188	2.66%	(11,398,543)	-92.20%
Interest Income	320,503	171,477	122,446	0.34%	(49,031)	-28.59%
Pension	3,585,622	6,274,953	4,096,372	11.30%	(2,178,581)	-34.72%
<b>Total Revenue</b>	<b>35,728,103</b>	<b>49,653,018</b>	<b>36,246,702</b>	<b>100.00%</b>	<b>(13,406,316)</b>	<b>-27.00%</b>
Transfers In, All Funds	6,458,755	18,143,513	8,416,740		(9,726,773)	-53.61%
<b>Total Revenue &amp; Transfers In</b>	<b>42,186,858</b>	<b>67,796,531</b>	<b>44,663,442</b>		<b>(23,133,089)</b>	<b>-34.12%</b>

**EXPENDITURES BY DEPARTMENT**

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2013 % of Total</b>	<b>\$ Change 2012 to 2013</b>	<b>% Change 2012 to 2013</b>
Legislative	76,849	98,102	114,648	0.28%	16,546	16.87%
Administrative Services	2,632,835	3,764,546	3,302,823	8.04%	(461,723)	-12.27%
Planning & Development	889,252	965,395	963,261	2.35%	(2,134)	-0.22%
Public Safety	10,277,708	11,474,436	11,007,835	26.81%	(466,601)	-4.07%
Public Works	16,243,656	24,380,636	12,664,082	30.85%	(11,716,554)	-48.06%
Parks & Recreation	2,767,876	4,479,599	4,667,096	11.37%	187,497	4.19%
Insurance	350,129	357,007	419,774	1.02%	62,767	17.58%
Economic Development	314,551	306,556	280,773	0.68%	(25,783)	-8.41%
Debt Service	4,736,954	4,921,729	5,548,614	13.52%	626,885	12.74%
Pension	1,758,840	1,911,890	2,086,007	5.08%	174,117	9.11%
<b>Total Expenditures</b>	<b>40,048,650</b>	<b>52,659,896</b>	<b>41,054,913</b>	<b>100.00%</b>	<b>(11,604,983)</b>	<b>-22.04%</b>
Transfers Out, All Funds*	5,977,374	17,236,891	7,398,392		(9,838,499)	-57.08%
<b>Total Expenditures &amp; Transfers Out</b>	<b>46,026,024</b>	<b>69,896,787</b>	<b>48,453,305</b>		<b>(21,443,482)</b>	<b>-30.68%</b>

\*Transfers out to the Equipment Replacement Fund are included in departmental expenditures.

### Changes in Fund Balance Exceeding 10%

At the end of FY 2013 there are three funds which are projected to have a reduction in fund balance exceeding 10%. These funds are as follows:

<b>Fund</b>	<b>FY 2012 Ending Fund Balance (Est.)</b>	<b>FY 2013 Ending Fund Balance (Projected)</b>	<b>\$ Change from FY 2012 to FY 2013</b>	<b>% Change from FY 2012 to FY 2013</b>
<i>General Fund</i>	\$17,278,925	\$13,879,574	(\$3,339,351)	- 19.67%
<i>Capital Improvement Fund</i>	\$1,934,203	\$1,717,735	(\$216,468)	- 11.19%
<i>2011 Bond Issue</i>	\$2,823,463	\$947,964	(\$1,875,499)	- 66.42%

The decrease in fund balance in the General Fund is the result of a planned operating deficit. This is the first year of a three-year deficit elimination plan which has been approved by the Board of Aldermen. A projected ending fund balance at the end of FY 2015 will be approximately 46% of the year's budgeted expenditures and transfers out, which is still above the 33% fund balance target and 25% fund balance minimum.

The decrease in the Capital Improvement Fund is due to the specific projects funded for FY 2013.

The decrease in the 2011 Bond Debt Service Fund is a result of the spending of bond proceeds for the planned projects.

**Combined Statement of Budgeted Revenues, Expenditures, and Changes in Fund Balance  
Governmental Funds - FY 2013 Budget**

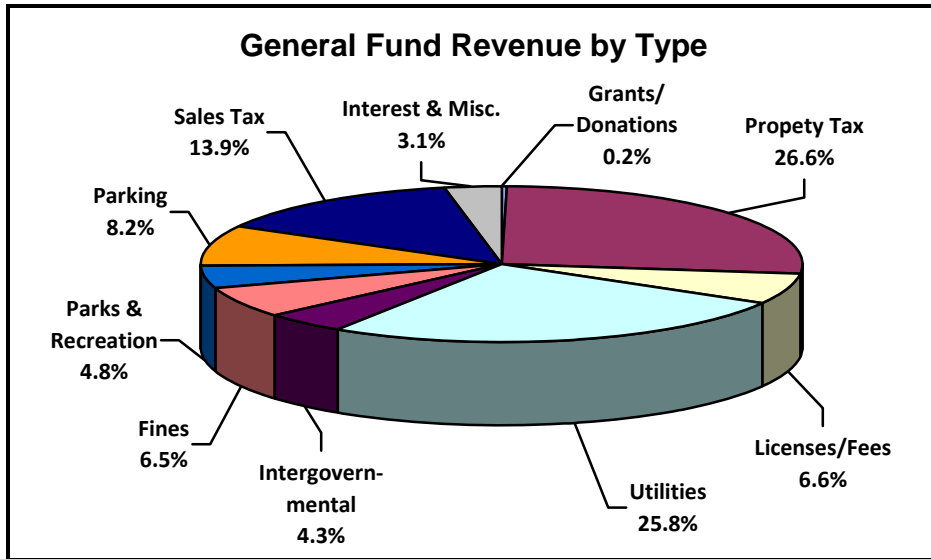
	<b>General</b>	<b>Sewer Lateral</b>	<b>Special Business District</b>	<b>Equipment Replacement</b>	<b>Capital Improvement</b>	<b>Debt Service</b>
<b>Revenue &amp; Transfers In</b>						
Property Taxes	5,670,370	-	402,572	-	-	1,014,070
Licenses, Permits & Fees	1,399,650	104,270	-	-	-	-
Utilities	5,479,678	-	-	-	-	-
Grants & Donations	43,862	-	-	-	5,577,390	-
Sales Tax	2,948,961	-	-	-	2,482,107	-
Intergovernmental	907,500	-	-	-	873,730	-
Parks & Recreation	1,014,182	-	-	-	-	-
Fines	1,388,644	-	-	-	-	-
Parking	1,756,710	-	-	-	-	-
Miscellaneous	565,315	-	-	144,561	10,000	244,312
Interest Income	90,000	1,703	100	4,454	10,000	16,189
<b>Total Revenue</b>	<b>21,264,872</b>	<b>105,973</b>	<b>402,672</b>	<b>149,015</b>	<b>8,953,227</b>	<b>1,274,571</b>
Transfers In	1,144,848	-	-	1,018,348	1,925,000	4,328,544
<b>Total Revenue &amp; Transfers In</b>	<b>22,409,720</b>	<b>105,973</b>	<b>402,672</b>	<b>1,167,363</b>	<b>10,878,227</b>	<b>5,603,115</b>
<b>Expenditures &amp; Transfers Out</b>						
Legislative	114,648	-	-	-	-	-
Administrative Services	2,811,673	-	-	491,150	-	-
Planning & Development	937,761	-	-	25,500	-	-
Public Safety	10,683,712	-	-	324,123	-	-
Public Works	6,779,073	120,000	-	421,872	5,343,137	-
Parks & Recreation	2,782,596	-	-	-	1,884,500	-
Insurance	419,774	-	-	-	-	-
Economic Development	-	-	280,773	-	-	-
Debt Service	-	-	-	-	-	5,548,614
<b>Total Expenditures</b>	<b>24,529,237</b>	<b>120,000</b>	<b>280,773</b>	<b>1,262,645</b>	<b>7,227,637</b>	<b>5,548,614</b>
Transfers Out*	1,479,834	-	121,500	-	3,867,058	1,930,000
<b>Total Expenditures &amp; Transfers Out</b>	<b>26,009,071</b>	<b>120,000</b>	<b>402,273</b>	<b>1,262,645</b>	<b>11,094,695</b>	<b>7,478,614</b>
Deficit Reduction Plan	200,000	-	-	-	-	-
<b>Surplus (Deficit)</b>	<b>(3,399,351)</b>	<b>(14,027)</b>	<b>399</b>	<b>(95,282)</b>	<b>(216,468)</b>	<b>(1,875,499)</b>
Fund Balance October 1, 2011	17,278,925	262,672	63,862	1,449,181	1,934,203	5,445,354
<b>Fund Balance September 30, 2012</b>	<b>13,879,574</b>	<b>248,645</b>	<b>64,261</b>	<b>1,353,899</b>	<b>1,717,735</b>	<b>3,569,855</b>

\*Transfers out to the Equipment Replacement Fund are included in departmental expenditures.

## BUDGET HIGHLIGHTS – GENERAL FUND

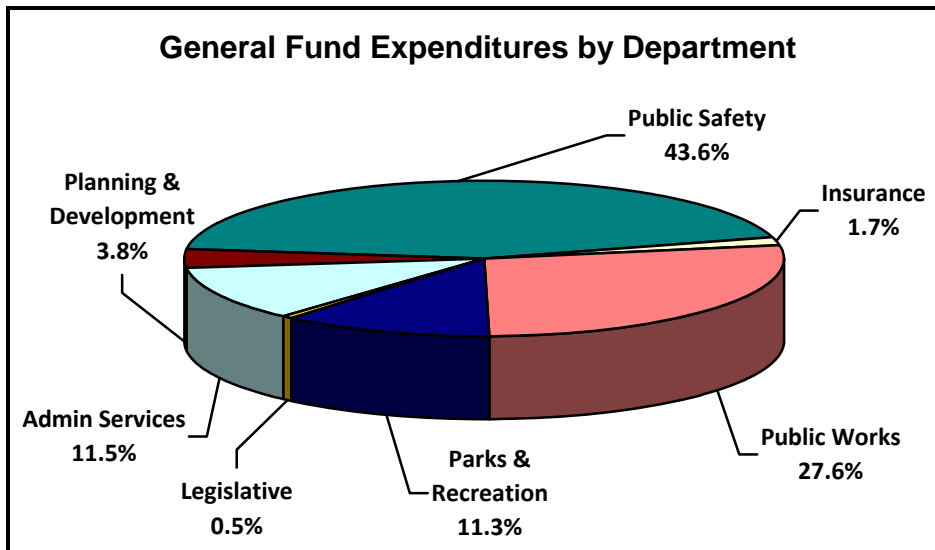
### Revenue

The revenue in the General Fund, the City's operating fund, will increase to \$21,264,872 from the prior year estimated amount of \$20,624,893, or 3.1%. This change is due to slight increases projected for property taxes, utility taxes due to projected rate increases, and other minor increases. The graph below illustrates General Fund revenue projections by type or category of revenue.



### Expenditures

General Fund expenditures are projected to increase to \$24,529,237 from the prior year estimated amount of \$23,290,134, or 5.32%, related to a general increase in expenditures such as insurance and personnel costs, including pensions. The graph below illustrates General Fund projected expenditures by department.

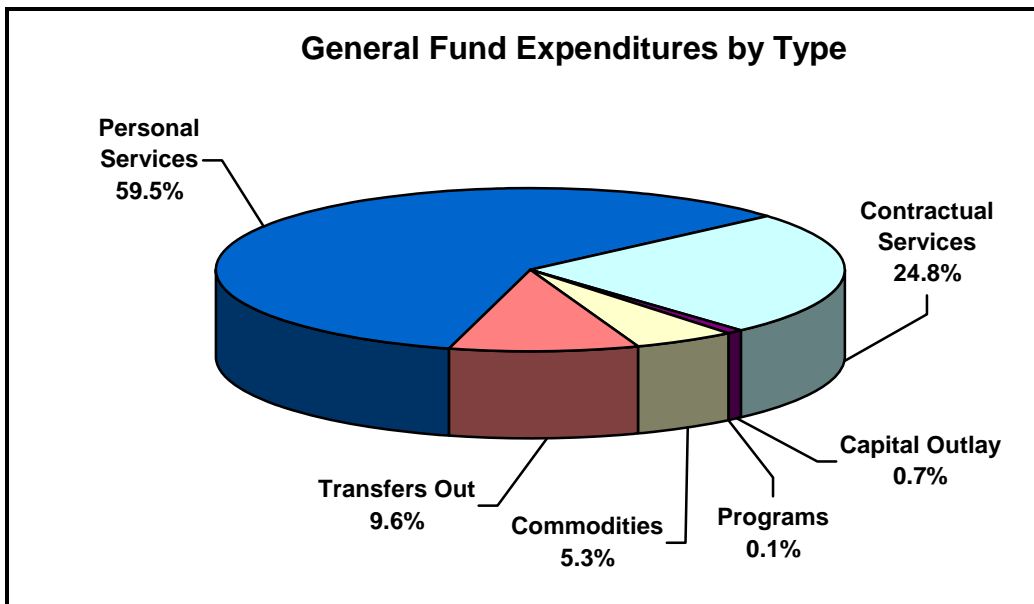


The table and graph below illustrate projected General Fund expenditures by type or category of expenditure.

### General Fund Expenditures by Type

<u>General Fund Expenditures</u>	<u>2012 Estimated</u>	<u>2013 Budget</u>	<u>% of Total</u>	<u>\$ Change FY 2012 to FY 2013</u>	<u>% Change FY 2012 to FY 2013</u>
Personal Services	14,805,522	15,459,506	59.5%	653,984	4.4%
Contractual Services	6,162,698	6,452,025	24.8%	289,327	4.7%
Commodities	1,206,472	1,389,899	5.3%	183,427	15.2%
Capital Outlay	173,194	181,200	0.7%	8,006	4.6%
Programs	35,625	28,260	0.1%	(7,365)	-20.7%
<b>Subtotal</b>	<b>22,383,511</b>	<b>23,510,890</b>	<b>90.4%</b>	<b>1,127,379</b>	<b>5.0%</b>
Transfers Out*	2,439,642	2,498,181	9.6%	58,539	2.4%
<b>Total General Fund</b>	<b>24,823,153</b>	<b>26,009,071</b>	<b>100.0%</b>	<b>1,185,918</b>	<b>4.8%</b>

\*Transfers out to the Equipment Replacement Fund are included in the Transfers Out line item.



**SUMMARY OF REVENUE AND EXPENDITURES  
GENERAL FUND**

**REVENUE BY TYPE**

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2013 % of Total</b>	<b>\$ Change 2012 to 2013</b>	<b>% Change 2012 to 2013</b>
Property Taxes	5,446,505	5,546,530	5,670,370	26.66%	123,840	2.23%
Licenses, Permits & Fees	1,522,261	1,353,148	1,399,650	6.58%	46,502	3.44%
Utilities	5,428,352	5,183,927	5,479,678	25.77%	295,751	5.71%
Grants & Donations	37,175	40,900	43,862	0.21%	2,962	7.24%
Sales Tax	2,901,148	3,000,942	2,948,961	13.87%	(51,981)	-1.73%
Intergovernmental	911,067	891,970	907,500	4.27%	15,530	1.74%
Parks & Recreation	917,629	847,336	1,014,182	4.77%	166,846	19.69%
Fines	1,320,332	1,419,487	1,388,644	6.53%	(30,843)	-2.17%
Parking	1,653,514	1,641,086	1,756,710	8.26%	115,624	7.05%
Miscellaneous	636,953	583,252	565,315	2.66%	(17,937)	-3.08%
Interest Income	212,601	116,315	90,000	0.42%	(26,315)	-22.62%
<b>Total Revenue</b>	<b>20,987,537</b>	<b>20,624,893</b>	<b>21,264,872</b>	<b>100.00%</b>	<b>639,979</b>	<b>3.10%</b>
Transfers In	413,894	782,322	1,144,848		362,526	46.34%
<b>Total Revenue &amp; Transfers In</b>	<b>21,401,431</b>	<b>21,407,215</b>	<b>22,409,720</b>		<b>1,002,505</b>	<b>4.68%</b>

**EXPENDITURES BY DEPARTMENT**

<b>Fund</b>	<b>2011 Actual</b>	<b>2012 Estimated</b>	<b>2013 Budget</b>	<b>2013 % of Total</b>	<b>\$ Change 2012 to 2013</b>	<b>% Change 2012 to 2013</b>
Legislative	76,849	98,102	114,648	0.47%	16,546	16.87%
Administrative Services	2,247,645	2,707,497	2,811,673	11.46%	104,176	3.85%
Planning & Development	872,192	906,433	937,761	3.82%	31,328	3.46%
Public Safety	9,899,954	10,421,170	10,683,712	43.56%	262,542	2.52%
Public Works	5,774,483	6,310,547	6,779,073	27.64%	468,526	7.42%
Parks & Recreation	2,428,571	2,489,378	2,782,596	11.34%	293,218	11.78%
Insurance	350,129	357,007	419,774	1.71%	62,767	17.58%
<b>Total Expenditures</b>	<b>21,649,823</b>	<b>23,290,134</b>	<b>24,529,237</b>	<b>100.00%</b>	<b>1,239,103</b>	<b>5.32%</b>
Transfers Out*	2,098,654	1,533,019	1,479,834		(53,185)	-3.47%
<b>Total Expenditures &amp; Transfers Out</b>	<b>23,748,477</b>	<b>24,823,153</b>	<b>26,009,071</b>		<b>1,185,918</b>	<b>4.78%</b>

\*Transfers out to the Equipment Replacement Fund are included in departmental expenditures.

## REORGANIZATION OF BUDGETED ITEMS

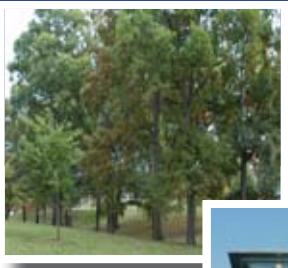
The City made a large budget change at the end of Fiscal Year (FY) 2011. The City changed from a cash basis budget to a modified accrual basis budget. The actual revenue and expenditures now match the same time period as the Comprehensive Annual Financial Report. Formerly, the City had reported actual revenue and expenditures based on receipts and payments through September 30. The City now accrues revenue and expenditures, for budget purposes, for all amounts earned and owed as of September 30. We believe this change enhances both budgeting and financial reporting.

The City of Clayton constantly strives to simplify the budget document and to accurately and transparently represent the true cost of programs and services. In this document, certain expenditures have been reallocated into various departments or divisions, or a different allocation method has been chosen to more accurately reflect total costs attributable to each department. When possible, these changes have also been made to the expenditure history for ease of comparison. The major changes are:

- **Police & Fire Holiday Pay** – Holiday Pay for public safety employees working holidays was previously budgeted in the overtime account and is now paid from a separate account.
- **Workers' Compensation Insurance Premium Allocation** – Workers' compensation premiums were previously budgeted in a centralized Insurance program and are now allocated to each department based on the workers' compensation rate of each position.
- **Health Reimbursement Account (HRA) Allocation** – HRA deductible amounts were previously expensed in the Employee Benefit program area and are now allocated to the departments on the same percentage basis as health care costs.
- **Pension** – In prior years the City's contributions to the pension plans were allocated to departments on a flat dollar basis per employee. This cost is now allocated based on the compensation of each employee since this method better reflects actual pension costs by department. Historical expenditures were not adjusted.
- **Banking and Credit Card Fees** – The City incurs fees related to credit cards from various City operations such as parking machines, registrations for Parks programs, permits, and payment of tickets and fines. These fees were previously included in the Finance and Parks & Recreation departments and are now allocated to the user departments. City banking fees will also be budgeted in this account in the Finance department.
- **Crack Sealing** – The crack sealing expenditure has been relocated from Public Works Engineering division to the Street Maintenance division since it relates more closely to that program.
- **Non-Departmental Programs** – Three Non-Departmental areas of General, Community Relations and Employee Benefits have been eliminated by transferring those costs to the appropriate departments, with the Insurance program remaining in the Non-Departmental program since these costs are not easily associated with specific departments/divisions or programs. The allocated costs were: office machines and general office supplies were moved to the Finance department; postage charged centrally are now allocated to each department based on usage; city newsletter costs were moved to the City Manager's Office; employee relations costs were moved to Human Resources; and the CRSWC loans were moved to Parks and Recreation Administration.
- **Legal Services and Communications** - Beginning in FY 2010, the City combined the Legal Services and Communications budgets into the City Manager's program area, and the 2009 history was moved in this budget as well for better comparison.

# City of Clayton

## Vision 2013





# Vision 2013

## VISION

To be a leading community that thrives on innovative thinking, adaptive approaches to new challenges and 21<sup>st</sup> Century sustainable practices.

## MISSION

To foster a vital, balanced community composed of outstanding neighborhoods, quality businesses, commercial and government centers, premier educational institutions, and a healthy natural environment through an open, accessible and fiscally responsible government.

## GOALS

- I. Ensure the public's safety and respond effectively and efficiently to all emergencies throughout the community.
- II. Maintain and grow a strong, diversified economic base that enriches the City's quality of life, preserves the integrity of our residential neighborhoods, and is consistent with the Comprehensive Plan.
- III. Create and maintain a beautiful, clean and healthy community where resources are used responsibly.
- IV. Encourage widespread participation in a variety of recreational and cultural activities, which are accessible to all community members.
- V. Foster all safe and accessible modes of travel including walking and biking.
- VI. Efficiently and transparently align organizational resources to achieve the Vision, Mission and Goals of the City of Clayton.



# Vision 2013

## GUIDING PRINCIPLE: I

The City of Clayton will consistently assess its performance to ensure that all citizens can expect and receive high quality emergency services as well as emergency prevention and preparedness. Clayton has developed and long provided excellent emergency response services through its dedicated police and fire department personnel.

## GOAL

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



# Vision 2013

## GUIDING PRINCIPLE: II

Clayton strives to be a regional business leader by supporting and developing vibrant business areas, which can be enjoyed by our residents, workers, students and visitors. The combination of corporate headquarters and smaller businesses will provide a strong economic engine to support the high quality services and daily life that our residents and business community have come to expect. At the same time, the City values the quality and history of its neighborhoods and will support and dialogue with all residents about their needs.

## GOAL

Maintain and grow a strong, diversified economic base that enriches the City's quality of life, preserves the integrity of our residential neighborhoods, and is consistent with the Comprehensive Plan.



# Vision 2013

## GUIDING PRINCIPLE: III

Clayton resolves to be a leader in environmental initiatives. The 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. We also recognize the importance of expanding the citywide recycling program to further reduce the amount of refuse transferred into local landfills.

## GOAL

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



## GUIDING PRINCIPLE: IV

We will evaluate facilities and offerings to expand appeal to and participation by all citizens, including multigenerational groups with diverse interests and abilities. Clayton residents place great value on community amenities that provide a wide array of recreational and cultural activities for residents and workers.

## GOAL

Encourage widespread participation in a variety of recreational and cultural activities, which are accessible to all community members.



# Vision 2013

## GUIDING PRINCIPLE: V

Clayton is committed to preserving the quality of pavement maintenance and to developing specific plans that promote safe alternative modes of travel, such as pedestrian friendly streets, and walking and biking paths throughout the City. Clayton's streets and sidewalks are recognized as some of the best-maintained in the region.

## GOAL

Foster all safe and accessible modes of travel including walking and biking.



# Vision 2013

## GUIDING PRINCIPLE: VI

The goals of Vision 2013 are worthy and achievable with the support and participation of residents, businesses and institutions. The City is committed to ensuring that information is accessible to the public, as well as to ongoing dialogue with citizens, institutions, businesses and neighboring communities to explore and expand opportunities for partnership, efficiencies, and cooperation in delivering the best services at affordable levels.

## GOAL

Efficiently and transparently align organizational resources to achieve the Vision, Mission and Goals of the City of Clayton.



# City of Clayton Vision 2013 Scorecard

Goal I : Public Safety		2009	2010	2011	2012 Goal	2013 Goal
<b>Customer</b>	% residents surveyed who feel safe	94%	94%	94%	94%	95%
	% of EMS patients surveyed rating service as good or better	96%	92%	100%	97%	90%
<b>Financial</b>	Police cost per capita	\$117.00	\$121.00	\$118.13	\$123	N/A
	Fire/EMS cost per capita	\$74.00	\$82.78	\$86.00	\$86.00	\$86.00
<b>Process</b>	Response time for priority police calls (dispatch receipt of call to personnel arrival on scene)	4:45	4:14	4:16	4:10	4:00
	Response time for priority EMS calls (dispatch receipt of call to personnel arrival on scene)	4:55	4:37	5:06	5:14	5:00
	% of fires contained in room of origin	100%	100%	100%	100%	100%
	UCR Part I crimes per 1,000 population	20.3	19.24	19.7	19	18.9
	% cardiac arrest patients who exhibit a pulse upon delivery to hospital	26%	25%	67%	50%	40%
<b>People</b>	Average annual training hours per employee	N/A	147.25	118.43	90	120
	% employees meeting requirements to promote	N/A	82%	72%	85%	85%
	Police Employee Engagement Index (2012 is actual)	N/A	4.23	N/A	4.22	4.25
	Fire Employee Engagement Index (2012 is actual)	N/A	3.83	N/A	3.71	3.75

Goal II: Economic Development		2009	2010	2011	2012 Goal	2013 Goal
<b>Customer</b>	% businesses rating business climate as good or better (2011 = estimate)	N/A	N/A	83%	80%	80%
	% residents rating culture, dining and shopping environment as good or better (2011 = estimate)	N/A	79%	69%	85%	85%
<b>Financial</b>	Sales tax per square foot (2011 = estimate)	\$5.39	\$5.15	\$5.39	\$5.25	\$5.25
	Commercial property tax per square foot (2011 = estimate)	\$0.35	\$0.35	\$0.34	\$0.34	\$0.34
<b>Process</b>	# annual prospect or retention visits	N/A	41	47	45	45
<b>People</b>	Average annual training hours per employee (2011 = estimate)	5	32	44	40	40

Goal III: Planning and Sustainability		2009	2010	2011	2012 Goal	2013 Goal
<b>Customer</b>	% of residents rating appearance of Clayton as good or better	93%	92%	92%	95%	95%
<b>Process</b>	% of property maintenance cases brought to compliance prior to referral to court	93%	95%	85%	95%	95%
	% of projects approved without modification to ARB guidelines	94%	97%	99%	100%	100%
<b>People</b>	Average annual training hours per employee	30.45	24.83	27.02	30	30
	Employee Engagement Index (2012 is actual)	N/A	4.34	N/A	3.98	4.00

Goal IV: Recreation and Culture		2009	2010	2011	2012 Goal	2013 Goal
<b>Customer</b>	% residents rating overall satisfaction with Parks and Recreation services as good or better	97%	94%	92%	92%	95%
<b>Financial</b>	Cost of park maintenance per acre maintained	\$8,639	\$9,239	\$10,371	\$9,800	\$9,000
	Cost per program participant	\$40.01	\$35.75	\$34.36	\$33.92	\$34.00
<b>Process</b>	Total annual program participants	21,742	21,137	23,347	24,000	23,500
	Total recreation facility attendance	566,380	652,938	638,649	650,000	650,000
	Acres properly maintained per 1000 acres	81.25%	81.56%	82.42%	84.00%	84.00%
	% households with one or more recreation pass holders	28.47%	29.70%	30.33%	30%	30%
	Average annual training hours per full-time equivalent employee	N/A	31.83	35.21	30	30
<b>People</b>	Employee Engagement Index (2012 is actual)	N/A	4.22	N/A	4.05	4.25

Goal V: Transportation		2009	2010	2011	2012 Goal	2013 Goal
<b>Customer</b>	% of residents rating streets as good or better <sup>1</sup>	91%	88%	91%	73%	90%
	% of businesses rating streets as good or better	N/A	N/A	81%	80%	80%
<b>Financial</b>	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$20,200	\$11,500	\$19,500	\$23,200	\$19,800
<b>Process</b>	% lane miles with Pavement Condition Index rating of 3 or higher	73%	92%	91%	87%	85%
	Linear miles of dedicated/shared bicycle routes <sup>2</sup>	6.2%	6.2%	7.0%	7.0%	7.0%
	Annual sidewalk defects per 1000 population	N/A	1.54	1.03	1.00	1.00
	MetroLink ridership at Clayton stations	N/A	340,000	247,000	250,000	250,000
	Average annual training hours per employee	N/A	N/A	15	20	25
<b>People</b>	Employee Engagement Index (2012 is actual)	N/A	4.21	N/A	4.25	4.25
	Turnover rate (Public Works department only)	3.40%	0%	3.5%	3.5%	0%

<sup>1</sup> Two reasons for the significant change from FY 2011 to FY 2012: The majority of the street inventory received its last structural improvements between 1993-1997 as part of the 1993 Bond Issue. The form of the survey question changed in FY 2012 to be consistent with ICMA Performance Measures.

<sup>2</sup> New measure as of FY 2012 that is being reported in the ICMA Sustainability Template and is consistent with Transportation Key Intended Outcome.

Goal VI: Organizational Excellence		2009	2010	2011	2012 Goal	2013 Goal
<b>Customer</b>	% of employees who have had contact with HR rating service as good or better	82.35%	92.04%	96.43%	N/A	94%
	% of employees who have had contact with IT rating service as good or better	N/A	N/A	76%	85%	85%
	% of employees who have had contact with Finance department rating service as good or better	N/A	84%	N/A	90%	90%
<b>Financial</b>	IT cost per user	\$1,582	\$1,681	\$2,725	\$4,483	\$3,941
	HR cost per employee	\$462	\$442	\$407	\$460	\$470
	Finance cost per \$1M in expenditure	\$19,550	\$16,272	\$14,858	\$10,147	\$16,592
	Annual % IT system "up" time	99.90%	99.90%	99.98%	99.99%	99.99%
<b>Process</b>	Annual # auditor adjusting entries	1	0	11	N/A	0
	Annual \$ of auditor adjusting entries	\$51,476	\$0	\$764,609	<100,000	<100,000
	City-wide annual rate of turnover (excluding retirement, disability or death)	4.40%	3.30%	5.06%	< 5%	< 5%
	Annual training hours per employee	36.8	19.8	17.3	12.4	26.0
<b>People</b>	Employee Engagement Index (2012 is actual)	N/A	3.83	N/A	4.26	4.30



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## **REVENUE SUMMARIES**

This section provides a detailed analysis of each major revenue source, excluding pension funds. In total, approximately 91% of all revenue is covered by this section. Revenue is presented in descending order of projected receipts.

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

Each revenue page includes information regarding the following:

### **Legal Authorization**

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

### **Description**

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

### **Fund Distribution/Revenue Information**

This section either provides a breakdown of the components of the revenue or a fund distribution. The past three years' revenue, the most recent fiscal year's estimate and the next fiscal years' projection are also provided. The lower part of this section shows the impact this revenue source has on the funds' total revenue.

### **Financial Trend**

This is a graphical display of the last three fiscal years, the most recent fiscal year estimate, and the adopted budgeted amount from the revenue source for the next fiscal year.



## Real & Personal Property Tax

### Legal Authorization

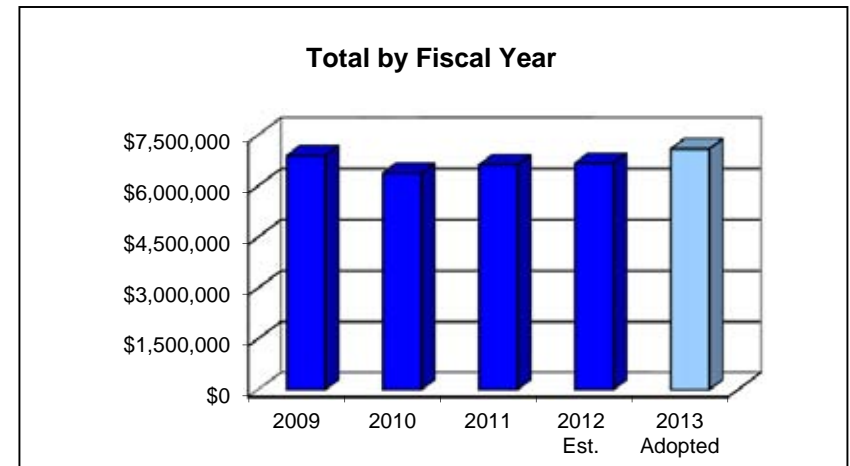
State Statute: 137.073  
 MO Constitution: Article 10, Section 22  
 City Ordinance: City Charter

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Special Business District</u>	<u>G.O. Debt Service Fund</u>	<u>Total</u>
2009	Actual	\$5,537,885	\$247,296	\$1,103,130	\$6,888,311
2010	Actual	\$5,358,914	\$223,154	\$791,990	\$6,374,058
2011	Actual	\$5,446,505	\$398,305	\$772,297	\$6,617,107
2012	Estimate	\$5,546,530	\$395,487	\$725,313	\$6,667,330
2013	Adopted	\$5,670,370	\$402,572	\$1,014,070	\$7,087,012
Percent of Funds' 2013 Revenue		26.66%	99.98%	99.98%	



### Trend Analysis

The property tax levy for the General Fund and Special Business District (SBD) are at the maximum rate allowable by State of Missouri law. Growth in new property tax dollars is restricted to a growth index and new construction. Property tax revenue for the General Fund and SBD are anticipated to increase 3%. In fiscal years 2010 and 2011 the property tax revenue for the General Obligation (G.O.) Debt levy was reduced as additional reserve had been accumulated. In FY 2013 the levy will need to be increased for final payment on the bonds.



## State & Local Grants and Donations

### Legal Authorization

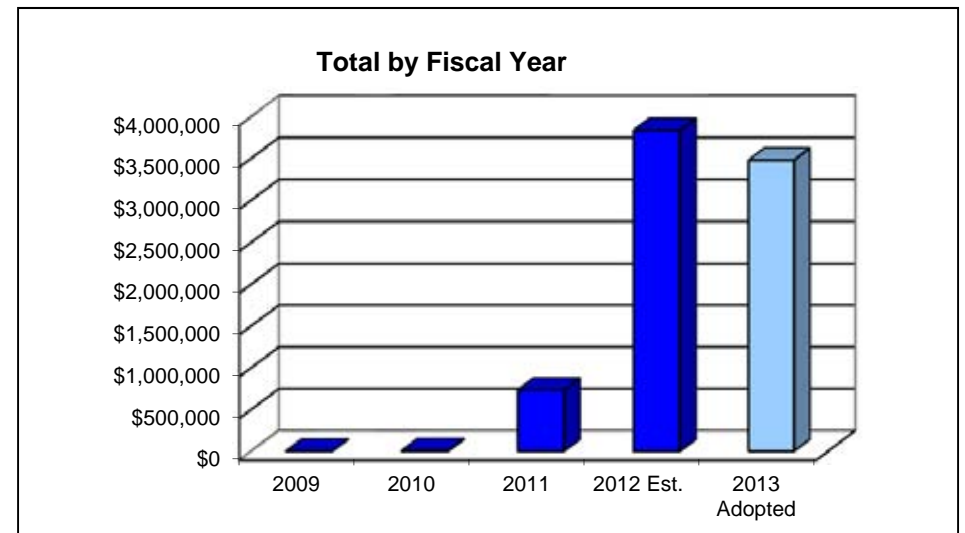
State Statute: N/A  
 City Ordinance: N/A

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Total</u>
2009	Actual	\$0	\$0	\$0
2010	Actual	\$7,376	\$0	\$7,376
2011	Actual	\$2,800	\$731,000	\$733,800
2012	Estimate	\$22,900	\$3,811,116	\$3,834,016
2013	Adopted	\$25,502	\$3,452,784	\$3,478,286
Percent of Fund's 2013 Revenue		0.1%	38.6%	



### Trend Analysis

The City has begun to utilize donations and state and local grants as funding sources in the last few years. Revenue from these sources varies directly with the projects scheduled each year, as well as the availability of funding. Several Parks & Recreation projects scheduled in FY 2012 and FY 2013 will rely heavily on these sources of funding.



## City Sales Tax

### Legal Authorization

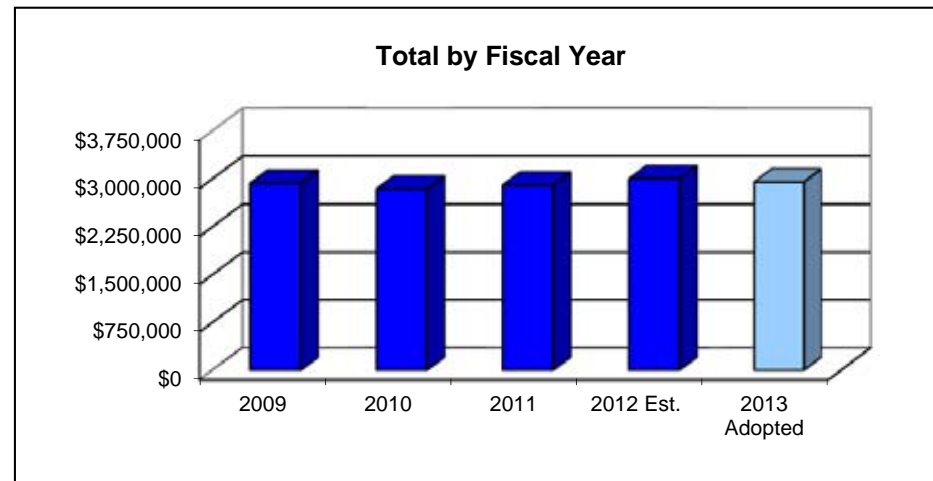
State Statute: 94.850  
 City Ordinance: Municipal Code Chapter 9

### Description

The City levies a one and one-quarter cent sales tax on retail sales. The City sales tax is recorded in the General Fund and is used to provide a broad range of traditional City services. Businesses remit on a monthly or quarterly basis in the period following the actual transaction. The sales taxes are typically remitted to the City in the next month.

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$2,931,587
2010	Actual	\$2,840,301
2011	Actual	\$2,901,148
2012	Estimate	\$3,000,942
2013	Adopted	\$2,948,961
Percent of Fund's 2013 Revenue		13.9%



### Trend Analysis

The City experienced a decrease in collection of sales tax revenue from FY 2009 to FY 2010. The decrease was related to the regional economic downturn, and in FY 2010 there was an additional decrease due to the reconstruction of an interstate highway which reduced access to the City. Due to the strengthening economy and a trend of increasing revenue through FY 2011 and the beginning of FY 2012, the City anticipates that sales tax revenue will continue to improve through FY 2013.



## Utility Tax - Electric

### Legal Authorization

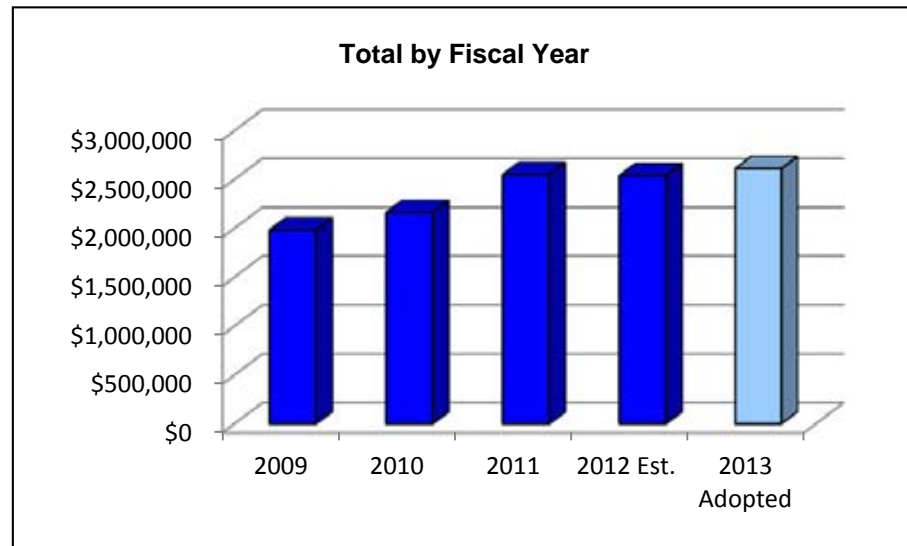
State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

### Description

The City levies an 8% gross receipts tax on utilities doing business within the City. Ameren UE provides electricity to Clayton residents and businesses. This tax is passed on to the customers by the utility company and remitted to the City each subsequent month.

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$1,980,879
2010	Actual	\$2,161,952
2011	Actual	\$2,548,213
2012	Estimate	\$2,537,789
2013	Adopted	\$2,664,678
Percent of Fund's 2013 Revenue		12.5%



### Trend Analysis

Utility taxes are susceptible to business activity, climatic conditions, changes in technology, and regulated rates. The City's electric utility tax revenue has continued to increase over the majority of the last few years. Ameren UE raised its rates by 10% at the end of fiscal year 2010, which accounts for the large increase in FY 2011.



## Capital Improvement and Parks and Stormwater Sales Taxes

### Legal Authorization

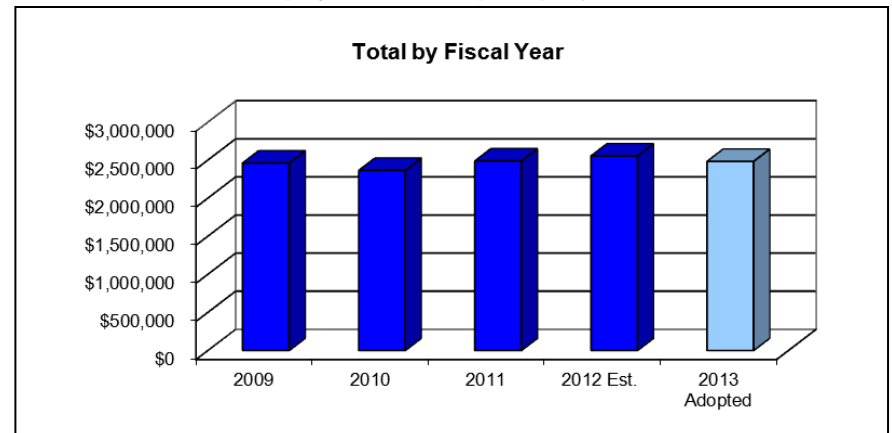
State Statute: 94.577 (Capital Improvement) & 644.032 (Parks & Stormwater)  
 City Ordinance: Municipal Code Chapter 9

### Description

State law allows municipalities to levy up to a half-cent sales tax for both capital improvements and storm water control and/or park services. The Missouri Department of Revenue collects and administers all sales tax in the state. Businesses remit on a monthly or quarterly basis in the period following the actual transaction. The sales taxes are typically remitted to the City in the next month.

In 1993, the voters approved a one-half cent sales tax for capital improvements. Fifteen percent of the sales tax collected must be shared with St. Louis County and County municipalities. In April 1997, the voters approved a one-half cent sales tax for parks and stormwater improvements. This revenue is used to pay for ongoing recreation and stormwater capital needs. There is no redistribution on this sales tax. Prior to FY 2011, these taxes were allocated to the City's Capital Improvement Fund (CIF) and the Parks and Stormwater Fund. Beginning in FY 2011, the CIF and Parks and Stormwater Fund were combined into a single fund and both taxes are now deposited into this fund. A significant portion of this revenue is used to pay debt on capital projects.

<u>Year</u>		<u>Capital Improvement Fund</u>	<u>Recreation &amp; Stormwater Fund</u>	<u>Total</u>
2009	Actual	\$1,130,686	\$1,330,219	\$2,460,905
2010	Actual	\$1,086,347	\$1,278,055	\$2,364,402
2011	Actual	\$2,488,616	\$0	\$2,488,616
2012	Estimate	\$2,553,644	\$0	\$2,553,644
2013	Adopted	\$2,482,107	\$0	\$2,482,107
Percent of Fund's 2013 Revenue		27.7%		



### Trend Analysis

The City experienced a decrease in collection of sales tax revenue from FY 2009 to FY 2010. The decrease was related to the regional economic downturn, and in FY 2010 there was an additional decrease due to the reconstruction of an interstate highway which reduced access to the City.



## Federal Grants

### Legal Authorization

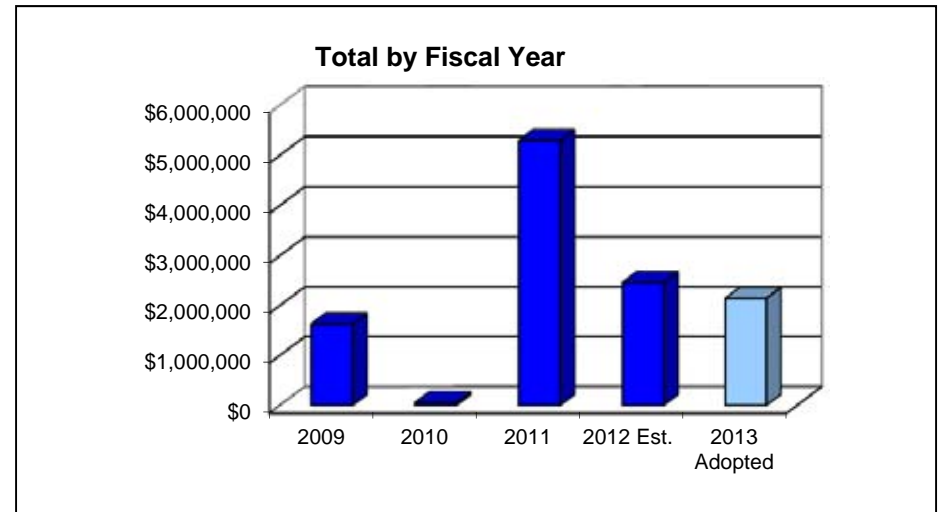
State Statute: N/A  
 City Ordinance: N/A

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Capital Improvement Fund</u>	<u>Total</u>
2009	Actual	\$31,534	\$1,593,987	\$1,625,521
2010	Actual	\$43,646	\$5,000	\$48,646
2011	Actual	\$34,375	\$5,257,134	\$5,291,509
2012	Estimate	\$18,000	\$2,439,998	\$2,457,998
2013	Adopted	\$18,360	\$2,124,606	\$2,142,966
Percent of Fund's 2013 Revenue		0.09%	23.7%	



### Trend Analysis

Federal grant revenue in the General Fund is related to certain activities within the Police Department. Federal grant revenue in the Capital Improvement Fund varies from year-to-year and is directly related to the projects in progress each year. This revenue is also dependent on the availability of federal funds.





## Parking Meter/Lot

### Legal Authorization

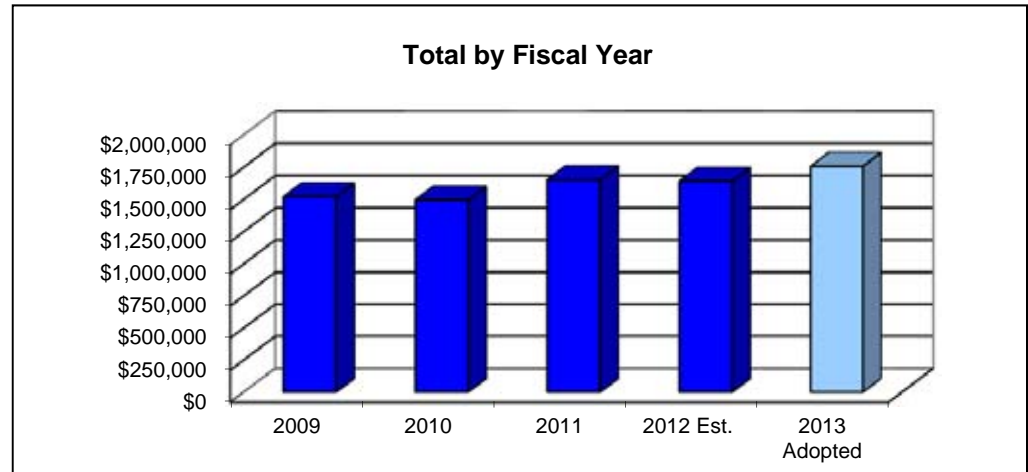
State Statute: N/A  
 City Ordinance: Municipal Code Chapter 300

### Description

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

### Financial Trend

<u>Year</u>		<u>Parking Fund</u>	<u>General Fund</u>
2009	Actual	\$1,519,978	\$0
2010	Actual	\$1,496,154	\$0
2011	Actual	\$0	\$1,653,514
2012	Estimate	\$0	\$1,641,086
2013	Adopted	\$0	\$1,756,710
Percent of Fund's 2013 Revenue			8.3%



### Trend Analysis

On January 1, 2009, the City increased the hourly rate for on-street parking meters from \$.50 per hour to \$.75 per hour. During the FY 2011 Budget process, an increase to \$1.00 per hour was approved, resulting in a significant increase in revenue in FY 2011. Beginning in FY 2011, the Parking Fund was combined with the General Fund as is reflected in the table above. Revenue from this source is expected to decrease from FY 2011 to FY 2012 due to a renegotiated parking agreement for economic development purposes but is expected to increase again in FY 2013.



## Utility Tax – Telephone

### Legal Authorization

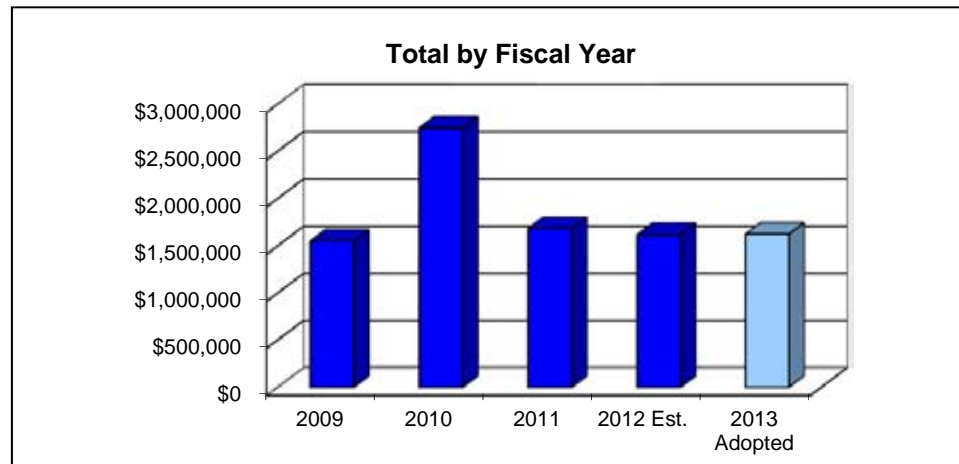
State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

### Description

The City levies an 8% gross receipts tax on utilities doing business in the City. Multiple telephone companies provide service to Clayton residents and businesses. This tax is passed on to customers by the utility companies and remitted to the City in the following month.

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$1,550,931
2010	Actual	\$2,746,266
2011	Actual	\$1,684,442
2012	Estimate	\$1,618,140
2013	Adopted	\$1,625,000
Percent of Fund's 2013 Revenue		7.6%



### Trend Analysis

The City received a one-time revenue payment of \$1,000,000 from a legal settlement with AT&T, which accounts for the large increase in FY 2010. In addition, there was a 40% increase in AT&T land line charges starting in FY 2010. The increase from FY 2009 to FY 2011 revenue, as well as the decrease from FY 2011 to FY 2012 estimated revenue, is partly due to a settlement of approximately \$72,000 that the City received from T-Mobile in FY 2011. The City receives telephone utility taxes from approximately twenty-five telephone companies and expects to receive a slight increase in telephone utility revenue in FY 2013 compared to FY 2012.



## Municipal Court/Parking Fees & Fines

### Legal Authorization

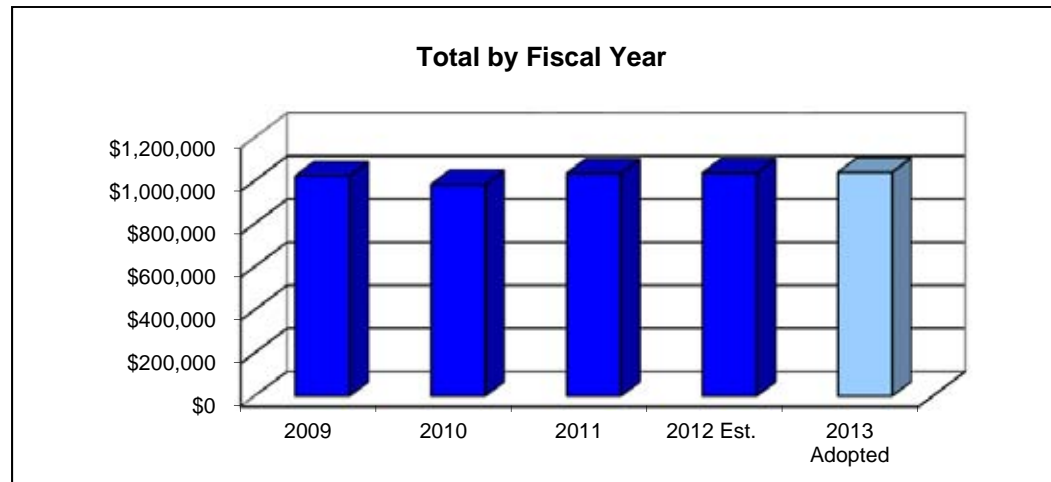
State Statute: 479.050 & 479.260  
 City Ordinance: Municipal Code Chapter 7

### Description

This revenue includes fines levied by the Municipal Court in the adjudication of tickets and citations issued by Clayton police officers. In addition, this revenue includes parking tickets and fines issued by the parking enforcement officers. All collection efforts are made by the City of Clayton.

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$1,022,003
2010	Actual	\$982,733
2011	Actual	\$1,034,383
2012	Estimate	\$1,036,280
2013	Adopted	\$1,039,300
Percent of Fund's 2013 Revenue		4.9%



### Trend Analysis

In FY 2010, the City experienced a decrease in revenue from court fees and fines. Revenue from this source depends mostly on activity in the downtown area. Due to the overall decline in the economy, the downtown area experienced less activity in FY 2010 than in previous years. Revenue from this source increased in FY 2011 due to the City increasing the fine for expired meter tickets from \$5 to \$10 per ticket. Revenue is expected to continue to increase through FY 2013 as the economy improves and the downtown area experiences increased activity.



## Utility Tax - Gas

### Legal Authorization

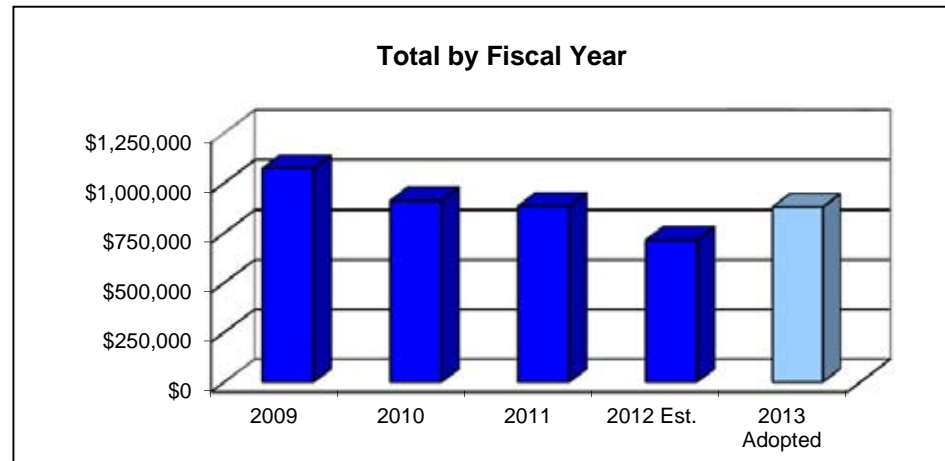
State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

### Description

The City levies an 8% gross receipts tax on utilities doing business within the City. Laclede Gas provides this utility to Clayton residents and businesses. This tax is passed on to its customers by the utility company and remitted to the City each subsequent month.

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$1,073,174
2010	Actual	\$911,964
2011	Actual	\$884,411
2012	Estimate	\$714,090
2013	Adopted	\$880,000
Percent of Fund's 2013 Revenue		4.1%



### Trend Analysis

The City has experienced a decrease in the collection of gas utility revenue over the past few years. Revenue fluctuates based on the price of natural gas and weather conditions throughout the year and is expected to increase in FY 2013.



## St. Louis County Road & Bridge Tax

### Legal Authorization

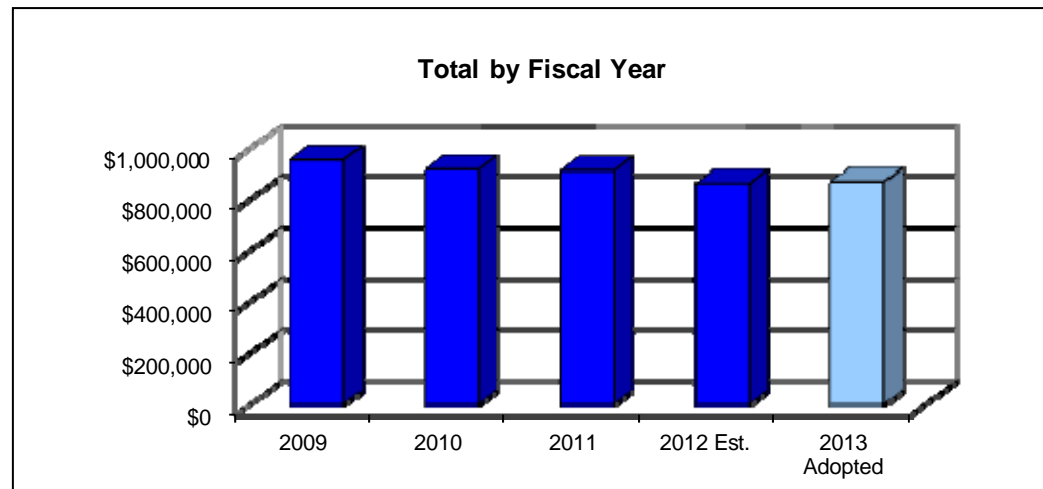
State Statute: N/A  
 City Ordinance: N/A

### Description

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

### Financial Trend

<u>Year</u>		<u>Capital Improvement Fund</u>
2009	Actual	\$951,439
2010	Actual	\$914,219
2011	Actual	\$910,289
2012	Estimate	\$860,614
2013	Adopted	\$867,230
Percent of Fund's 2013 Revenues		9.7%



### Trend Analysis

The assessed value specifically for Clayton has increased at a greater percentage compared to County-wide assessed values, thus the City has experienced a small decrease in revenue from this source. The City anticipates the revenue from this source to begin increasing steadily after FY 2012.



## Permits & Fees

### Legal Authorization

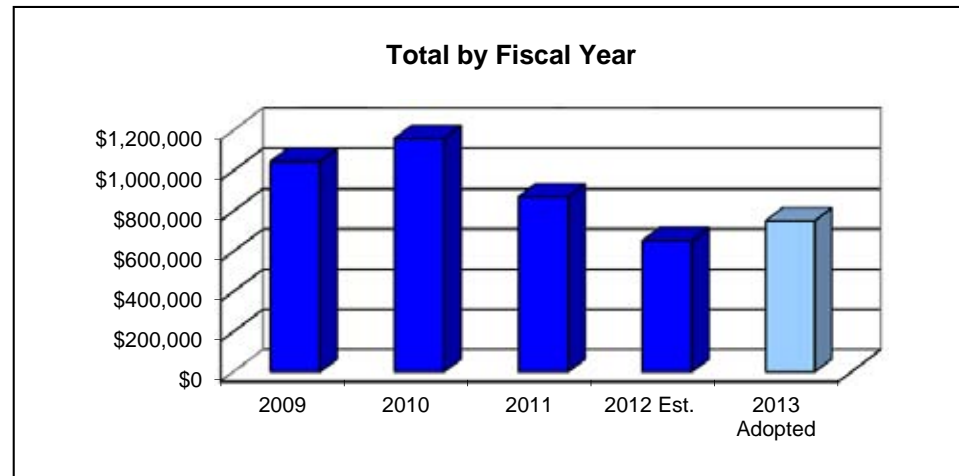
State Statute: 79.450  
 City Ordinance: Municipal Code Chapter 5

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$1,046,217
2010	Actual	\$1,159,440
2011	Actual	\$871,416
2012	Estimate	\$654,048
2013	Adopted	\$751,900
Percent of Fund's 2013 Revenue		3.5%



### Trend Analysis

While revenue collection from permits and fees has decreased from prior years due to poor economic conditions, the City anticipates slight to moderate growth in development and building rehabilitation in Clayton, resulting in increasing revenue from this source.



## Business & Liquor License Revenue

### Legal Authorization

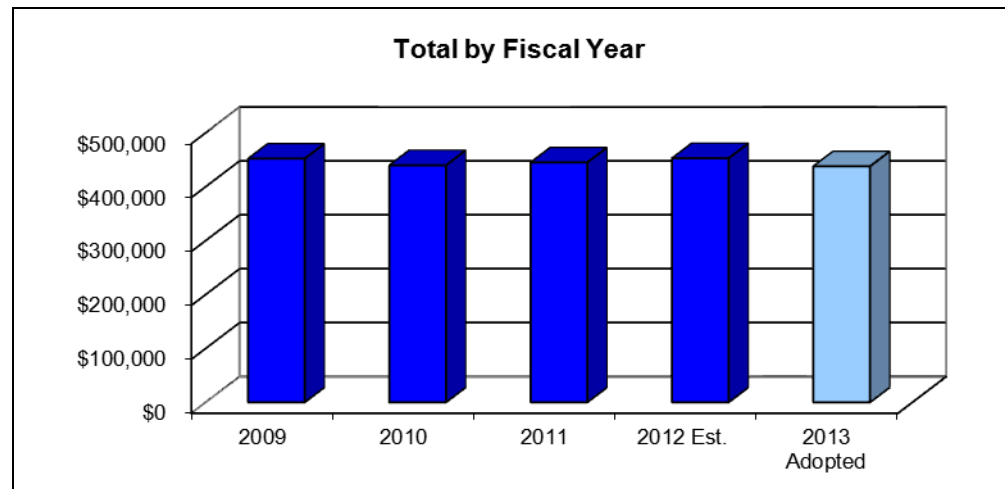
State Statute: 94.270  
 City Ordinance: Municipal Code Chapters 3 and 16

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$451,847
2010	Actual	\$439,643
2011	Actual	\$444,931
2012	Estimate	\$452,763
2013	Adopted	\$437,750
Percent of Fund's 2013 Revenue		2.1%



### Trend Analysis

Change in this revenue is based on commercial retail growth and occupancy rates. Commercial growth has been slow over the past few years. The City anticipates that revenue will be higher in FY 2012 but does not project this increase to FY 2013.



## Gasoline Tax

### Legal Authorization

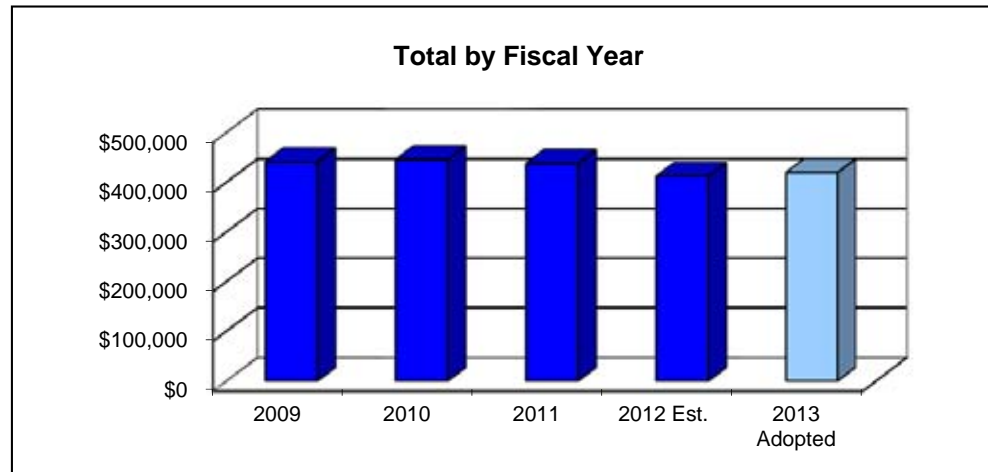
State Statute: 142.345  
 City Ordinance: Municipal Code Chapter 9

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$441,629
2010	Actual	\$445,865
2011	Actual	\$438,213
2012	Estimate	\$412,555
2013	Adopted	\$420,000
Percent of Fund's 2013 Revenue		2.0%



### Trend Analysis

The tax varies directly with the number of gallons used. Therefore, the change in revenue is a function of usage, not fuel price. Due to the rising gas prices in FY 2011, travel decreased resulting in decreased revenue. The other factor in the amount of revenue is the City's population in relation to that of the state of Missouri. While Missouri's population increased approximately 7% from 2000 to 2010, the City's population remained unchanged.





## Utility Tax - Water

### Legal Authorization

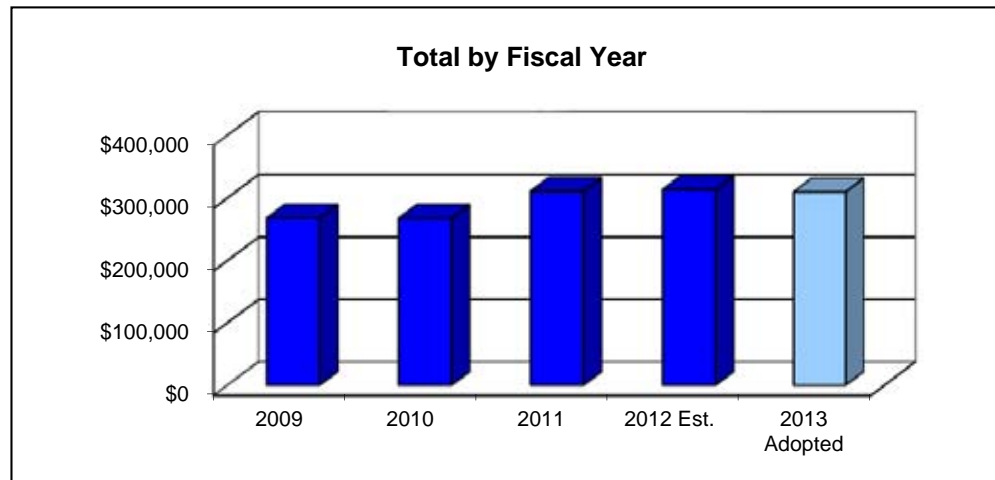
State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

### Description

The City levies an 8% gross receipts tax on utilities doing business within the City. Missouri American Water provides water to Clayton residents and businesses. This tax is passed on to customers by the utility company and remitted to the City each subsequent month.

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$268,041
2010	Actual	\$267,882
2011	Actual	\$311,286
2012	Estimate	\$313,908
2013	Adopted	\$310,000
Percent of Fund's 2013 Revenue		1.5%



### Trend Analysis

Rate increases by the utility company and changes in usage account for the majority of changes in revenue. Revenue increased in FY 2011 and again in FY 2012 but is expected to decrease slightly in FY 2013.



## Cable Franchise Fees

### Legal Authorization

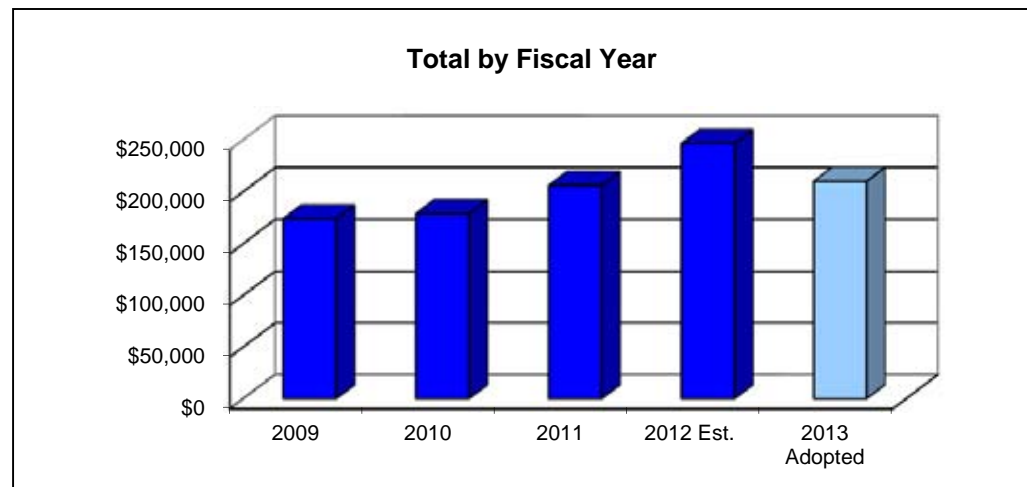
State Statute: 94.270  
 City Ordinance: Municipal Code Chapter 9

### Description

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

### Financial Trend

<u>Year</u>		<u>General Fund</u>
2009	Actual	\$173,837
2010	Actual	\$178,766
2011	Actual	\$205,914
2012	Estimate	\$246,337
2013	Adopted	\$210,000
Percent of Fund's 2013 Revenue		1.0%



### Trend Analysis

The revenue is dependent on cable television usage and rates. This revenue has experienced slight growth over the years, with a one-time additional payment recorded in FY 2012.



## Interest on Investments

### Legal Authorization

State Statute: N/A  
 City Ordinance: City Charter

### Description

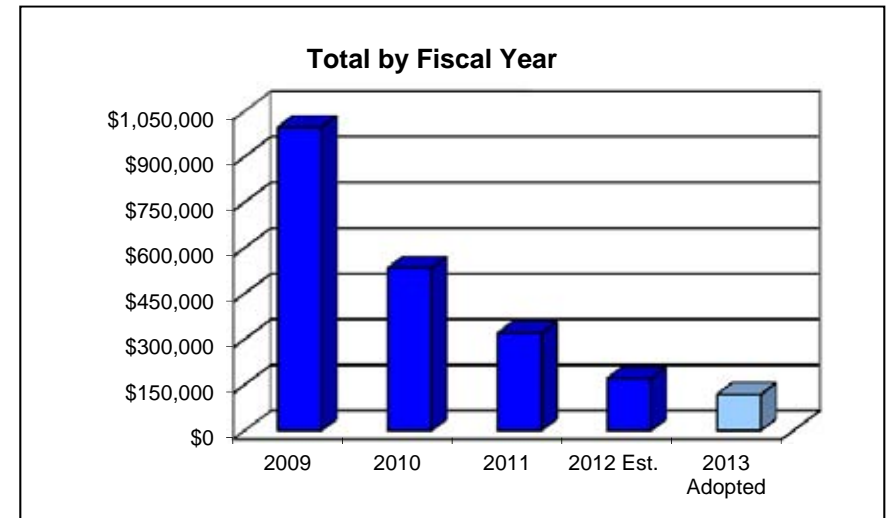
Pursuant to City policy, the City invests in approved instruments in a manner which will provide maximum security, protecting the principal as a primary goal, while meeting the daily cash flow demands of the City. Operating investments are handled internally, and earnings are distributed among all remaining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

### Financial Trend

<u>Year</u>		<u>General Fund</u>	<u>Sewer Lateral Fund</u>	<u>Special Business District</u>	<u>ERF</u>	<u>CIP Fund</u>	<u>Debt Service</u>	<u>Total All Funds</u>
2009	Actual	\$714,746	\$7,310	\$8,587	\$72,765	\$117,864	\$75,169	\$996,441
2010	Actual	\$352,473	\$3,528	\$636	\$30,058	\$40,566	\$105,872	\$533,133
2011	Actual	\$212,601	\$1,921	\$823	\$15,798	\$34,664	\$54,696	\$320,503
2012	Estimate	\$116,315	\$768	\$100	\$8,285	\$19,661	\$26,348	\$171,477
2013	Adopted	\$90,000	\$1,703	\$100	\$4,454	\$10,000	\$11,948	\$118,205
Percent of Funds' 2013 Revenue		4.2%	1.6%	0.02%	3.0%	0.1%	0.9%	

### Trend Analysis

Most City investments are short-term and are often tied to the Federal Fund Rate (FFR). Interest revenue in all funds was significantly lower in FY 2011 than in the previous two years due to poor market conditions and changes in the FFR. Interest on investments is expected to decrease in all funds in FY 2012.





## Sewer Lateral Fees

### Legal Authorization

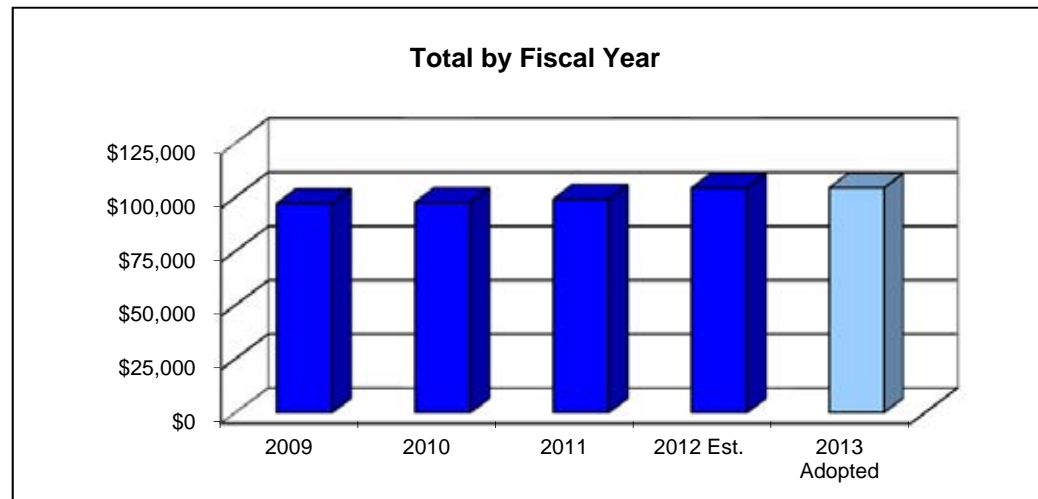
State Statute: 249.422  
 City Ordinance: Municipal Code Chapter 5

### Description

Clayton residents approved an annual fee of \$28.00 per covered property to create a fund for and to assist in sewer lateral repairs, with up to \$3,000 of repair costs reimbursable from the City on all residential properties with six or fewer dwelling units. In FY 2008 the City increased the reimbursement amount to \$4,000 per property.

### Financial Trend

<u>Year</u>		<u>Sewer Lateral Fund</u>
2009	Actual	\$97,099
2010	Actual	\$97,595
2011	Actual	\$99,098
2012	Estimate	\$104,270
2013	Adopted	\$104,270
Percent of Fund's 2013 Revenue		98.4%



### Trend Analysis

While repair costs have increased, the fees have more than covered the eligible costs for this program.

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**Personnel  
Full-Time Positions**

<b>PERSONNEL</b>	<b>2011 Budgeted</b>	<b>2012 Budgeted</b>	<b>2013 Adopted</b>
<b><u>ADMINISTRATIVE SERVICES</u></b>			
<b><u>City Manager's Office</u></b>			
City Manager	1	1	1
Deputy City Manager	1	0	0
Executive Secretary/City Clerk	1	1	1
Economic Developer	1	1	1
Communications Coordinator	2	2	1
<b>Total City Manager Offices</b>	<b>6</b>	<b>5</b>	<b>4</b>
<b><u>Finance</u></b>			
Director of Finance & Administration	0	1	1
Director of Finance	1	0	0
Assistant Director of Finance	1	1	1
Accountant	2	2	2
Administrative Secretary	2	2	2
<b>Total Finance</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Human Resources</u></b>			
Human Resources Manager	1	1	1
Administrative Secretary	1	1	1
<b>Total Human Resources</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Information Technology</u></b>			
IT Manager	1	1	1
Assistant Manager of IT	1	1	1
IT Support Technician	1	1	1
Technology Specialist	1	1	0
IT Applications Specialist	0	0	1
<b>Total Information Technology</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b><u>Municipal Court / Customer Service</u></b>			
Court Clerk/Customer Service	1	1	1
Court Assistant	2	1	1
<b>Total Municipal Court / Customer Service</b>	<b>3</b>	<b>2</b>	<b>2</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>21</b>	<b>19</b>	<b>18</b>
<b>PLANNING &amp; DEVELOPMENT SERVICES</b>			
Director of Planning & Development	1	1	1
Planner	1	1	1
Administrative Secretary	2	2	2
Building Official	1	1	1
Deputy Building Official	1	1	1
Construction Inspector	1	1	1
Building Inspector	3	3	3
Planner/Sustainability Coordinator	1	0	0
<b>TOTAL PLANNING &amp; DEVELOPMENT SERVICES</b>	<b>11</b>	<b>10</b>	<b>10</b>

<b>PERSONNEL</b>	<b>2011 Budgeted</b>	<b>2012 Budgeted</b>	<b>2013 Adopted</b>
<b>POLICE</b>			
<b><u>Police Operations</u></b>			
Police Chief	1	1	1
Captain	2	2	2
Lieutenant	4	4	4
Sergeant	5	5	5
Detective	7	7	7
Police Officer	33	33	33
Accreditation Manager	1	1	1
Administrative Secretary	1	1	1
Data Analyst	1	1	1
<b>Total Police Operations</b>	<b>55</b>	<b>55</b>	<b>55</b>
<b><u>Parking Control</u></b>			
Parking Control Supervisor	1	1	1
Parking Controller	3	3	3
<b>Total Parking Control</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>TOTAL POLICE</b>	<b>59</b>	<b>59</b>	<b>59</b>
<b>FIRE</b>			
Fire Chief	1	1	1
Assistant Fire Chief	1	1	1
Battalion Chief	3	3	3
Captain	6	6	6
Firefighter/Paramedic	21	21	22
Firefighter	3	3	2
Administrative Secretary	1	1	1
<b>TOTAL FIRE</b>	<b>36</b>	<b>36</b>	<b>36</b>
<b>PUBLIC WORKS</b>			
<b><u>Engineering</u></b>			
Director of Public Works	1	1	1
Assistant Director of Public Works	1	1	1
City Engineer	1	1	1
Civil Engineer 1	1	1	1
Construction Inspector - PW	1	1	1
Administrative Secretary	1	1	1
<b>Total Engineering</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b><u>Street Maintenance</u></b>			
Public Works Superintendent	1	1	1
City Forester	1	1	1
Assistant City Forester	2	2	2
Labor Foreman	2	2	2
Laborer	8	8	7
<b>Total Street Maintenance</b>	<b>14</b>	<b>14</b>	<b>13</b>

<b>PERSONNEL</b>	<b>2011 Budgeted</b>	<b>2012 Budgeted</b>	<b>2013 Adopted</b>
<b><u>Building Maintenance</u></b>			
Maintenance Worker II	1	1	1
Maintenance Worker 1	1	1	1
<b>Total Building Maintenance</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b><u>Fleet Maintenance</u></b>			
Fleet and Building Manager	1	1	1
Mechanic Foreman	1	1	1
Mechanic	2	2	2
<b>Total Fleet Maintenance</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b><u>Parking Operations</u></b>			
Meter Technician	1	1	1
<b>Total Parking - Operations and Maintenance</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b><u>Street Lighting</u></b>			
Labor Foreman	1	1	1
Laborer	1	1	1
<b>Total Street Lighting</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>TOTAL PUBLIC WORKS</b>	<b>29</b>	<b>29</b>	<b>28</b>
<b>PARKS &amp; RECREATION</b>			
<b><u>Administration &amp; Recreation</u></b>			
Director of Parks & Recreation	1	1	1
Parks & Recreation Superintendent	1	1	1
Recreation Assistant - Administration	1	1	1
Recreation Assistant - Sports	1	1	1
Recreation Supervisor - Sports	1	1	1
Event Specialist	1	1	1
Community Resource Coordinator	1	1	1
Recreation Supervisor - Community	1	1	1
Recreation Aquatic Supervisor	1	1	1
<b>Total Administration and Recreation</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b><u>Parks Maintenance</u></b>			
Parks Superintendent	1	1	1
Parks Supervisor	2	2	2
Horticulturist	1	1	1
Field Technician	1	1	1
Laborer	4	4	4
<b>Total Parks Maintenance</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>TOTAL PARKS &amp; RECREATION</b>	<b>18</b>	<b>18</b>	<b>18</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>	<b>174</b>	<b>171</b>	<b>169</b>



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## GENERAL FUND

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

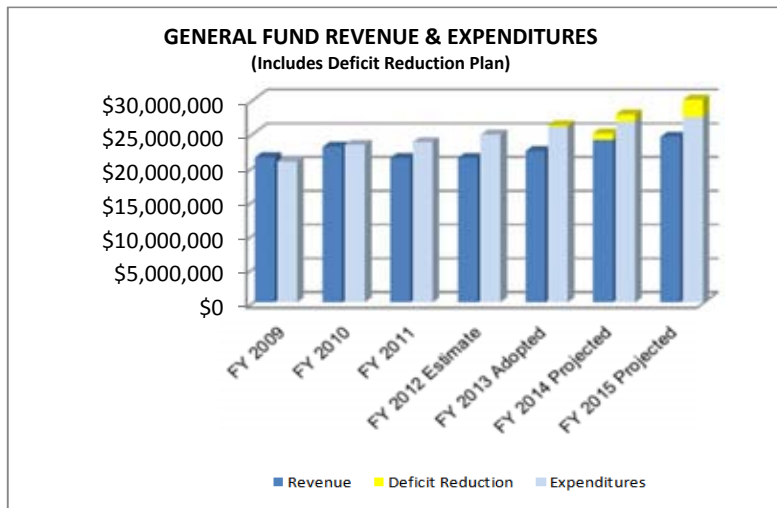
*Beginning in Fiscal Year 2010, the Parking Fund and Insurance Fund were included in the General Fund. The Parking Fund, previous to FY 2010, was independently reported as a City Enterprise Fund used to account for revenue and expenditures associated with the operation of municipal parking lots and structures as well as on-street, metered parking.*

*The Insurance Fund historically was classified as an internal service fund. The transactions were accounted for in a separate fund, primarily due to revenue received from participants in the City's health plan which are to be used specifically for payment of insurance.*

*The decision to combine the Parking Fund and Insurance Fund into the General Fund was made to allow a single fund view of the majority of costs associated with the primary services of the City.*

**10 GENERAL FUND**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

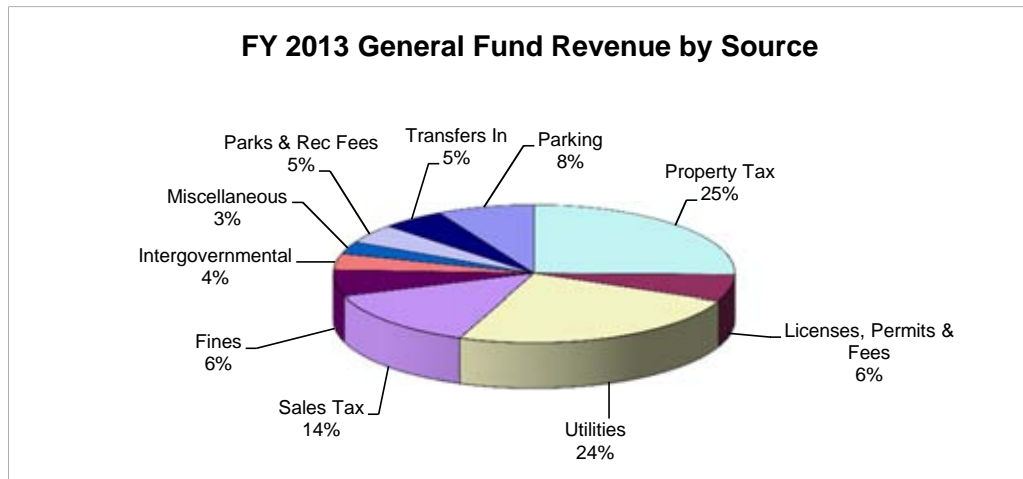
	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Adopted FY 2013	Projected FY 2014	Projected FY 2015
Beginning Fund Balance	\$22,738,159	\$23,378,856	\$23,041,909	\$20,694,863	\$17,278,925	\$13,879,574	\$13,104,463
Revenue	\$20,901,452	\$22,037,168	\$20,987,537	\$20,624,893	\$21,264,872	\$22,896,675	\$23,387,785
Transfers In	\$566,988	\$985,360	\$413,894	\$782,322	\$1,144,848	\$1,131,378	\$1,147,919
<b>Revenue &amp; Transfers In</b>	<b>\$21,468,440</b>	<b>\$23,022,528</b>	<b>\$21,401,431</b>	<b>\$21,407,215</b>	<b>\$22,409,720</b>	<b>\$24,028,053</b>	<b>\$24,535,704</b>
Expenditures	\$19,237,781	\$21,035,721	\$21,168,442	\$22,383,511	\$23,510,890	\$24,260,706	\$24,915,382
Transfers Out	\$1,589,962	\$2,323,754	\$2,580,035	\$2,439,642	\$2,498,181	\$2,542,458	\$2,570,773
<b>Expenditures &amp; Transfers Out</b>	<b>\$20,827,743</b>	<b>\$23,359,475</b>	<b>\$23,748,477</b>	<b>\$24,823,153</b>	<b>\$26,009,071</b>	<b>\$26,803,164</b>	<b>\$27,486,155</b>
Surplus (Deficit)	\$640,697	(\$336,947)	(\$2,347,046)	(\$3,415,938)	(\$3,599,351)	(\$2,775,111)	(\$2,950,451)
<b>Deficit Reduction Plan</b>	-	-	-	-	\$200,000	\$2,000,000	\$2,500,000
Ending Fund Balance	\$23,378,856	\$23,041,909	\$20,694,863	\$17,278,925	\$13,879,574	\$13,104,463	\$12,654,012
% Fund Balance to Expenditures	112.25%	98.64%	87.14%	69.61%	53.36%	48.89%	46.04%



Beginning in FY 2010, expenditures have exceeded and are projected to continue to exceed revenue. This is due to the City's decision to spend down the General Fund balance. The City faces a challenge in the upcoming years to maintain its preferred fund balance of 33%. At this time, the City is being proactive in its approach to eliminate the deficits that began in FY 2010 by implementing a full-community strategic plan effort to identify service level requirements, available funding to meet those requirements, and future goals of the City.

## General Fund Revenue Summary

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
GENERAL FUND REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
REVENUE										
PROPERTY TAX	\$5,537,885	\$5,358,914	\$5,446,505	\$5,767,410	\$5,767,410	\$5,546,530	\$5,670,370	-1.68%	\$6,944,895	\$7,115,468
LICENSES PERMITS FEES	\$1,671,901	\$1,778,349	\$1,522,261	\$1,471,156	\$1,471,156	\$1,353,148	\$1,399,650	-4.86%	\$1,456,950	\$1,504,020
UTILITIES	\$4,873,025	\$6,088,064	\$5,428,352	\$5,567,084	\$5,567,084	\$5,183,927	\$5,479,678	-1.57%	\$5,611,719	\$5,748,157
INTERGOVERNMENTAL	\$3,822,104	\$3,798,108	\$3,849,390	\$3,812,974	\$3,829,974	\$3,933,812	\$3,900,323	2.29%	\$3,983,624	\$4,068,854
SHAW PARK AQUATICS	\$277,625	\$339,805	\$345,216	\$313,436	\$333,686	\$354,498	\$372,888	18.97%	\$372,888	\$372,888
SHAW PARK ICE RINK	\$61,359	\$76,352	\$77,808	\$86,584	\$94,578	\$96,754	\$100,598	16.19%	\$104,618	\$104,618
SHAW PARK TENNIS	\$73,459	\$52,396	\$43,753	\$49,165	\$49,165	\$10,552	\$66,376	35.01%	\$66,376	\$66,376
PARKS MISC. REVENUE	\$143,514	\$122,938	\$147,399	\$172,625	\$90,011	\$78,632	\$161,610	-6.38%	\$193,360	\$201,860
SPORTS PROGRAMS	\$294,905	\$294,365	\$303,453	\$290,550	\$301,200	\$306,900	\$312,710	7.63%	\$315,450	\$315,450
FINES	\$1,288,511	\$1,285,873	\$1,320,332	\$1,411,035	\$1,411,035	\$1,419,487	\$1,388,644	-1.59%	\$1,418,395	\$1,449,984
PARKING	\$1,519,978	\$1,496,154	\$1,653,514	\$1,728,033	\$1,587,633	\$1,641,086	\$1,756,710	1.66%	\$1,779,958	\$1,783,963
MISCELLANEOUS	\$1,337,186	\$1,345,850	\$849,554	\$701,361	\$750,661	\$699,567	\$655,315	-6.57%	\$648,442	\$656,147
<b>TOTAL REVENUE</b>	<b>\$20,901,452</b>	<b>\$22,037,168</b>	<b>\$20,987,537</b>	<b>\$21,371,413</b>	<b>\$21,253,593</b>	<b>\$20,624,893</b>	<b>\$21,264,872</b>	<b>-0.50%</b>	<b>\$22,896,675</b>	<b>\$23,387,785</b>
TRANSFERS IN	\$566,988	\$985,360	\$413,894	\$763,822	\$782,322	\$782,322	\$1,144,848	49.88%	\$1,131,378	\$1,147,919
<b>TOTAL GENERAL FUND REVENUE &amp; TRANSFERS IN</b>	<b>\$21,468,440</b>	<b>\$23,022,528</b>	<b>\$21,401,431</b>	<b>\$22,135,235</b>	<b>\$22,035,915</b>	<b>\$21,407,215</b>	<b>\$22,409,720</b>	<b>1.24%</b>	<b>\$24,028,053</b>	<b>\$24,535,704</b>



**10 GENERAL FUND 01 FINANCE**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
01 FINANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX - CURRENT	\$4,815,261	\$4,701,208	\$4,908,578	\$5,122,000	\$5,122,000	\$4,861,948	\$5,007,806	-2.23%	\$6,158,002	\$6,311,952
1020000 REAL PROPERTY TAX - DELINQUENT	\$81,737	\$42,638	-\$19,468	\$57,120	\$57,120	\$85,432	\$70,000	22.55%	\$70,000	\$70,000
1030000 PERSONAL PROP. TAX - CURRENT	\$497,461	\$564,763	\$519,719	\$540,600	\$540,600	\$524,819	\$540,564	-0.01%	\$664,893	\$681,516
1040000 PERSONAL PROP. TAX - DELINQUENT	\$82,978	\$8,508	-\$415	\$6,390	\$6,390	\$9,361	\$9,000	40.85%	\$9,000	\$9,000
1050000 FINANCIAL INSTITUTION TAX	\$35,610	\$19,900	\$16,113	\$20,000	\$20,000	\$41,654	\$20,000	0.00%	\$20,000	\$20,000
1060000 RAILROAD & OTHER UTILITIES	\$21,365	\$21,897	\$21,978	\$21,000	\$21,000	\$23,316	\$23,000	9.52%	\$23,000	\$23,000
1070000 MISCELLANEOUS	\$3,473	\$0	\$0	\$300	\$300	\$0	\$0	-100.00%	\$0	\$0
<b>TOTAL PROPERTY TAX</b>	<b>\$5,537,885</b>	<b>\$5,358,914</b>	<b>\$5,446,505</b>	<b>\$5,767,410</b>	<b>\$5,767,410</b>	<b>\$5,546,530</b>	<b>\$5,670,370</b>	<b>-1.68%</b>	<b>\$6,944,895</b>	<b>\$7,115,468</b>
<b>LICENSES PERMITS FEES</b>										
2000000 MERCHANTS LICENSE	\$107,363	\$81,757	\$98,703	\$85,688	\$85,688	\$99,940	\$95,000	10.87%	\$95,000	\$95,000
2010000 PEDDLERS/TEMP. MERCHANT PERMIT	\$345	\$320	\$616	\$350	\$350	\$345	\$350	0.00%	\$350	\$350
2020000 RESTAURANT LICENSE	\$104,493	\$81,693	\$102,030	\$82,820	\$82,820	\$103,491	\$95,000	14.71%	\$95,000	\$95,000
2030000 OCCUPATION LICENSE	\$193,643	\$227,639	\$196,803	\$202,000	\$202,000	\$200,000	\$200,000	-0.99%	\$202,000	\$205,000
2050000 TREE TRIMMING LICENSE	\$0	\$0	\$350	\$500	\$500	\$1,050	\$500	0.00%	\$500	\$500
2080000 VENDING MACHINE STICKERS	\$5,770	\$5,830	\$7,090	\$5,995	\$5,995	\$7,140	\$6,500	8.42%	\$6,500	\$6,500
2090000 TAXICAB STANDS	\$2,700	\$2,700	\$0	\$2,700	\$2,700	\$2,700	\$3,600	33.33%	\$3,600	\$3,600
2100000 VIDEO GAMES PERMITS	\$0	\$0	-\$179	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2150000 BUSINESS LICENSE PENALTIES	\$2,451	\$3,672	\$2,165	\$1,200	\$1,200	\$2,751	\$2,000	66.67%	\$2,000	\$2,000
2300000 SUNDAY LIQUOR LICENSE	\$28,313	\$29,145	\$27,750	\$30,000	\$30,000	\$27,000	\$27,000	-10.00%	\$27,000	\$27,000
2310000 ALL BUT SUNDAY LIQUOR LICENSE	\$3,600	\$3,150	\$5,625	\$4,050	\$4,050	\$4,950	\$4,500	11.11%	\$4,500	\$4,500
2320000 LIQUOR BY THE PACKAGE	\$150	\$188	\$150	\$188	\$188	\$150	\$150	-20.21%	\$150	\$150
2330000 LIQUOR BY THE PACKAGE - SUNDAY	\$1,388	\$1,875	\$2,288	\$975	\$975	\$1,838	\$1,800	84.62%	\$1,800	\$1,800
2340000 5 % BEER BY THE DRINK	\$0	\$53	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2370000 5 % BEER - 14 % WINE - SUNDAY	\$1,068	\$1,373	\$1,220	\$1,220	\$1,220	\$1,068	\$1,050	-13.93%	\$1,050	\$1,050
2380000 5 % BEER - 14 % WINE	\$158	\$53	\$105	\$53	\$53	\$105	\$100	88.68%	\$100	\$100
2400000 TEMPORARY LIQUOR LICENSE	\$405	\$195	\$215	\$280	\$280	\$235	\$200	-28.57%	\$200	\$200
2420000 WINE,MALT BEV.& DIST.SPIRIT TASTINGS	\$0	\$0	\$0	\$38	\$38	\$0	\$0	-100.00%	\$0	\$0
2500000 RIGHT OF WAY PERMITS	\$11,609	\$16,618	\$48,414	\$18,800	\$18,800	\$37,076	\$35,000	86.17%	\$42,000	\$42,000
2500010 AFTER HOURS PERMIT	\$0	\$0	\$1,900	\$5,000	\$5,000	\$4,650	\$4,500	-10.00%	\$5,000	\$5,500
2510000 PLUMBING PERMITS	\$40,034	\$48,909	\$52,465	\$50,000	\$50,000	\$49,482	\$50,000	0.00%	\$51,000	\$51,000
2520000 MASTER PLUMBING LICENSE	\$3,520	\$4,604	\$4,548	\$3,320	\$3,320	\$4,698	\$4,300	29.52%	\$4,300	\$4,300
2530000 STREET OPENINGS PERMIT	\$0	\$500	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2540000 MECHANICAL PERMITS	\$25,400	\$32,290	\$31,340	\$30,000	\$30,000	\$25,740	\$26,000	-13.33%	\$27,000	\$28,000
2550000 BID SPECS.	\$1,800	\$945	\$980	\$0	\$0	\$375	\$400	100.00%	\$400	\$400
2560000 SIGN PERMITS	\$4,470	\$8,982	\$10,127	\$13,500	\$13,500	\$12,158	\$12,000	-11.11%	\$12,000	\$12,000
2570000 BUILDING PERMITS	\$810,012	\$863,907	\$586,919	\$550,000	\$550,000	\$400,000	\$475,000	-13.64%	\$508,250	\$543,820
2580000 ZONING ORDINANCES	\$42	\$44	\$62	\$50	\$50	\$0	\$0	-100.00%	\$50	\$50
2590000 ZONING APPLICATION FEES	\$1,315	\$2,000	\$2,050	\$1,750	\$1,750	\$1,950	\$2,000	14.29%	\$2,000	\$2,000

(Continued)

**10 GENERAL FUND 01 FINANCE**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
01 FINANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>LICENSES PERMITS FEES (Continued)</b>										
2600000 OCCUPANCY PERMITS	\$6,425	\$15,480	\$14,370	\$10,000	\$10,000	\$11,400	\$12,500	25.00%	\$13,000	\$13,500
2610000 TENANCY PERMITS	\$31,064	\$42,036	\$46,326	\$42,200	\$42,200	\$41,300	\$42,500	0.71%	\$43,000	\$44,000
2620000 PRIOR TO SALE INSPECTIONS	\$0	\$2,025	\$4,900	\$2,625	\$2,625	\$4,350	\$4,000	52.38%	\$4,000	\$4,000
2630000 FIRE SAFETY PERMITS	\$19,460	\$28,966	\$31,375	\$27,000	\$27,000	\$28,000	\$29,000	7.41%	\$30,000	\$30,000
2640000 MULCH DELIVERY FEE	\$5,330	\$8,366	\$7,991	\$7,704	\$7,704	\$6,911	\$7,000	-9.14%	\$7,500	\$7,500
2650000 CABLE T.V. FRANCHISE FEES	\$173,837	\$178,766	\$205,914	\$212,000	\$212,000	\$246,337	\$210,000	-0.94%	\$212,000	\$215,000
2660000 FIBER OPTICS FRANCHISE FEE	\$57,375	\$9,730	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2670000 CONDITIONAL USE	\$3,050	\$4,250	\$2,350	\$2,500	\$2,500	\$3,900	\$3,800	52.00%	\$3,900	\$3,900
2680000 SITE PLAN REVIEW/ARCHICT. REVIEW BOARD	\$4,875	\$10,350	\$10,762	\$11,700	\$11,700	\$6,950	\$7,500	-35.90%	\$8,500	\$9,500
2690000 PUBLIC HEARING NOTICE FEES	\$990	\$125	\$350	\$350	\$350	\$150	\$200	-42.86%	\$200	\$200
2700000 OUTDOOR DINING PERMIT	\$2,400	\$5,200	\$5,100	\$5,500	\$5,500	\$5,500	\$5,500	0.00%	\$5,900	\$5,900
2710000 LANDSCAPE ARCHITECT REVIEW FEES	\$12,409	\$9,413	\$4,037	\$10,700	\$10,700	\$5,558	\$11,700	9.35%	\$12,000	\$12,300
2720000 TRAFFIC STUDY FEE	\$0	\$39,900	\$700	\$40,000	\$40,000	\$0	\$15,000	-62.50%	\$20,000	\$20,000
2730000 SWPPP PLAN REVIEW FEES	\$1,500	\$4,200	\$2,650	\$5,400	\$5,400	\$3,050	\$3,000	-44.44%	\$4,000	\$5,000
2740000 LAND DISTURBANCE PERMIT	\$0	\$0	\$350	\$0	\$0	\$50	\$0	0.00%	\$0	\$0
2750000 CONDO FLAT/BOUNDARY ADJUSTMENTS	\$3,137	\$1,100	\$1,350	\$3,000	\$3,000	\$800	\$1,000	-66.67%	\$1,200	\$1,400
<b>TOTAL LICENSES PERMITS FEES</b>	<b>\$1,671,901</b>	<b>\$1,778,349</b>	<b>\$1,522,261</b>	<b>\$1,471,156</b>	<b>\$1,471,156</b>	<b>\$1,353,148</b>	<b>\$1,399,650</b>	<b>-4.86%</b>	<b>\$1,456,950</b>	<b>\$1,504,020</b>
<b>UTILITIES</b>										
3010000 ELECTRICAL UTILITIES	\$1,980,879	\$2,161,952	\$2,548,213	\$2,610,244	\$2,610,244	\$2,537,789	\$2,664,678	2.09%	\$2,744,619	\$2,826,957
3020000 GAS UTILITIES	\$1,073,174	\$911,964	\$884,411	\$877,200	\$877,200	\$714,090	\$880,000	0.32%	\$897,000	\$915,000
3030000 WATER UTILITIES	\$268,041	\$267,882	\$311,286	\$266,640	\$266,640	\$313,908	\$310,000	16.26%	\$313,100	\$316,200
3040000 TELEPHONE UTILITIES	\$1,550,931	\$2,746,266	\$1,684,442	\$1,813,000	\$1,813,000	\$1,618,140	\$1,625,000	-10.37%	\$1,657,000	\$1,690,000
<b>TOTAL UTILITIES</b>	<b>\$4,873,025</b>	<b>\$6,088,064</b>	<b>\$5,428,352</b>	<b>\$5,567,084</b>	<b>\$5,567,084</b>	<b>\$5,183,927</b>	<b>\$5,479,678</b>	<b>-1.57%</b>	<b>\$5,611,719</b>	<b>\$5,748,157</b>
<b>INTERGOVERNMENTAL</b>										
3500000 CITY SALES TAX	\$2,931,587	\$2,840,301	\$2,901,148	\$2,870,000	\$2,870,000	\$3,000,942	\$2,948,961	2.75%	\$3,025,485	\$3,103,922
3510000 CITY SALES TAX-AUTOS	\$82,801	\$87,266	\$96,708	\$81,700	\$81,700	\$92,000	\$95,000	16.28%	\$95,000	\$95,000
3520000 VEHICLE FEE INCREASE	\$69,280	\$68,690	\$71,252	\$70,094	\$70,094	\$68,378	\$70,000	-0.13%	\$70,000	\$70,000
3530000 GASOLINE TAX	\$441,629	\$445,865	\$438,213	\$443,543	\$443,543	\$412,555	\$420,000	-5.31%	\$420,000	\$420,000
3540000 CIGARETTE TAX	\$100,542	\$100,488	\$100,488	\$100,488	\$100,488	\$100,488	\$100,500	0.01%	\$100,500	\$100,500
3580000 FEDERAL GRANT	\$31,534	\$43,646	\$34,375	\$28,600	\$28,600	\$18,000	\$18,360	-35.80%	\$18,727	\$19,102
3580001 STATE GRANT	\$0	\$7,376	\$2,800	\$0	\$4,000	\$2,800	\$5,000	100.00%	\$5,000	\$5,000
3580002 OTHER GRANTS	\$0	\$0	\$0	\$0	\$13,000	\$20,100	\$20,502	100.00%	\$20,912	\$21,330
3590000 SCHOOL DISTRICT REIMB. - SRO	\$81,120	\$120,238	\$118,191	\$131,646	\$131,646	\$131,646	\$135,000	2.55%	\$140,000	\$145,000
3600000 ST.LOUIS COUNTY REIMB./ POLICE ACADEMY	\$78,508	\$81,000	\$86,215	\$86,903	\$86,903	\$86,903	\$87,000	0.11%	\$88,000	\$89,000
3620000 RICHMOND HEIGHTS REIMB./PARKING	\$5,103	\$3,238	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$3,822,104</b>	<b>\$3,798,108</b>	<b>\$3,849,390</b>	<b>\$3,812,974</b>	<b>\$3,829,974</b>	<b>\$3,933,812</b>	<b>\$3,900,323</b>	<b>2.29%</b>	<b>\$3,983,624</b>	<b>\$4,068,854</b>

**10 GENERAL FUND 01 FINANCE**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
01 FINANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>SHAW PARK AQUATICS</b>										
4010000 SPAC-FAMILY RES SEASON PASS	\$61,612	\$75,435	\$80,786	\$71,500	\$79,500	\$81,955	\$85,113	19.04%	\$85,113	\$85,113
4020000 SPAC-ADULT RES SEASON PASS	\$11,031	\$10,315	\$10,734	\$10,703	\$10,703	\$12,722	\$12,333	15.23%	\$12,333	\$12,333
4020001 SPAC-CORPORATE RES SEASON PASS	\$56,985	\$63,012	\$62,858	\$56,249	\$63,499	\$65,425	\$75,633	34.46%	\$75,633	\$75,633
4020002 SPAC-SENIOR RES SEASON PASS	\$2,905	\$3,970	\$4,986	\$4,023	\$4,023	\$5,432	\$5,542	37.76%	\$5,542	\$5,542
4030000 SPAC-YOUTH RES SEASON PASS	\$1,535	\$2,082	\$2,553	\$2,272	\$2,272	\$2,424	\$2,968	30.63%	\$2,968	\$2,968
4030010 SPAC-FAMILY NR SEASON PASS	\$35,317	\$38,545	\$41,457	\$36,314	\$36,314	\$43,061	\$44,218	21.77%	\$44,218	\$44,218
4030020 SPAC-ADULT NR SEASON PASS	\$12,407	\$14,588	\$14,394	\$11,912	\$16,912	\$17,556	\$14,971	25.68%	\$14,971	\$14,971
4030030 SPAC-SENIOR NR SEASON PASS	\$1,053	\$2,316	\$2,440	\$1,921	\$1,921	\$2,773	\$2,380	23.89%	\$2,380	\$2,380
4030040 SPAC-YOUTH NR SEASON PASS	\$250	\$1,084	\$784	\$825	\$825	\$1,279	\$895	8.48%	\$895	\$895
4040000 SPAC-ADMISSIONS	\$44,537	\$63,011	\$62,122	\$52,500	\$52,500	\$59,619	\$57,140	8.84%	\$57,140	\$57,140
4040001 SPAC-RENTALS	\$30,269	\$37,113	\$35,311	\$37,880	\$37,880	\$35,211	\$43,840	15.73%	\$43,840	\$43,840
4040002 SPAC-PROGRAMS	\$19,215	\$27,857	\$25,936	\$26,562	\$26,562	\$26,445	\$27,080	1.95%	\$27,080	\$27,080
4060000 SPAC-LOCKERS & MISC.	\$509	\$477	\$855	\$775	\$775	\$596	\$775	0.00%	\$775	\$775
<b>TOTAL SHAW PARK AQUATICS</b>	<b>\$277,625</b>	<b>\$339,805</b>	<b>\$345,216</b>	<b>\$313,436</b>	<b>\$333,686</b>	<b>\$354,498</b>	<b>\$372,888</b>	<b>18.97%</b>	<b>\$372,888</b>	<b>\$372,888</b>
<b>SHAW PARK ICE RINK</b>										
4070000 SPIR-FAMILY RES SEASON PASSES	\$2,210	\$3,109	\$3,880	\$2,685	\$2,685	\$3,453	\$4,672	74.00%	\$4,672	\$4,672
4080000 SPIR-ADULT RES SEASON PASSES	\$212	\$307	\$270	\$342	\$342	\$348	\$481	40.64%	\$481	\$481
4080001 SPIR-SENIOR RES SEASON PASSES	\$72	\$140	\$111	\$209	\$209	\$102	\$139	-33.49%	\$139	\$139
4090000 SPIR-FAMILY RES SEASON PASSES	\$75	\$260	\$260	\$216	\$216	\$400	\$605	180.09%	\$605	\$605
4090010 SPIR-CORPORATE NR SEASON PASSES	\$787	\$1,398	\$1,800	\$1,850	\$1,850	\$1,524	\$2,085	12.70%	\$2,085	\$2,085
4090020 SPIR-FAMILY NR SEASON PASSES	\$1,147	\$1,057	\$1,299	\$1,227	\$1,227	\$1,155	\$1,368	11.49%	\$1,368	\$1,368
4090030 SPIR-ADULT NR SEASON PASSES	\$187	\$146	\$109	\$172	\$172	\$55	\$119	-30.81%	\$119	\$119
4090040 SPIR-SENIOR NR SEASON PASSES	\$15	\$13	\$26	\$14	\$14	\$26	\$28	100.00%	\$28	\$28
4100000 SPIR-ADMISSIONS	\$18,241	\$20,558	\$21,982	\$22,339	\$30,333	\$30,591	\$30,655	37.23%	\$30,655	\$30,655
4100001 SPIR-RINK RENTALS	\$23,670	\$35,605	\$34,104	\$41,000	\$41,000	\$44,388	\$44,556	8.67%	\$48,556	\$48,556
4100002 SPIR-SKATE RENTAL	\$6,546	\$6,562	\$6,862	\$6,800	\$6,800	\$7,181	\$7,360	8.24%	\$7,360	\$7,360
4100003 SPIR-SKATING PROGRAMS	\$7,971	\$7,092	\$6,969	\$9,630	\$9,630	\$7,370	\$8,380	-12.98%	\$8,400	\$8,400
4110000 SPIR-CONCESSIONS	\$0	\$0	\$0	\$100	\$100	\$0	\$0	-100.00%	\$0	\$0
4120000 SPIR-MISC.	\$226	\$93	\$136	\$0	\$0	\$161	\$150	100.00%	\$150	\$150
<b>TOTAL SHAW PARK ICE RINK</b>	<b>\$61,359</b>	<b>\$76,352</b>	<b>\$77,808</b>	<b>\$86,584</b>	<b>\$94,578</b>	<b>\$96,754</b>	<b>\$100,598</b>	<b>16.19%</b>	<b>\$104,618</b>	<b>\$104,618</b>
<b>SHAW PARK TENNIS</b>										
4140000 SPTC-FAMILY RES SEASON PASSES	\$4,631	\$3,252	\$3,604	\$4,230	\$4,230	\$813	\$4,850	14.66%	\$4,850	\$4,850
4150000 SPTC-ADULT RES SEASON PASSES	\$258	\$306	\$450	\$386	\$386	\$166	\$540	39.90%	\$540	\$540
4150001 SPTC-SENIORS RES SEASON PASSES	\$241	\$245	\$248	\$286	\$286	\$54	\$336	17.48%	\$336	\$336
4150002 TENNIS/CORP. ADULT	\$1,241	\$1,612	\$1,736	\$1,368	\$1,368	\$268	\$1,390	1.61%	\$1,390	\$1,390
4160000 SPTC-STUDENT PASSES	\$40	\$85	\$15	\$83	\$83	\$15	\$88	6.02%	\$88	\$88
4160010 SPTC-FAMILY NR SEASON PASS	\$1,017	\$797	\$1,038	\$1,162	\$1,162	\$233	\$1,228	5.68%	\$1,228	\$1,228
4160020 SPTC-ADULT NR SEASON PASS	\$187	\$146	\$109	\$172	\$172	\$35	\$180	4.65%	\$180	\$180
4160030 SPTC-SENIOR NR SEASON PASS	\$15	\$13	\$26	\$14	\$14	\$3	\$14	0.00%	\$14	\$14
4160040 SPTC-YOUTH NR SEASON PASS	\$0	\$12	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4170000 SPTC-ADMISSIONS	\$4,647	\$4,224	\$2,718	\$3,664	\$3,664	\$1,225	\$4,950	35.10%	\$4,950	\$4,950

(Continued)

**10 GENERAL FUND 01 FINANCE**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
<b>01 FINANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>SHAW PARK TENNIS (continued)</b>										
4170001 SPTC-COURT RENTALS	\$4,210	\$2,693	\$1,757	\$3,000	\$3,000	\$200	\$4,120	37.33%	\$4,120	\$4,120
4170002 SPTC-TENNIS PROGRAMS	\$56,972	\$39,011	\$32,052	\$34,800	\$34,800	\$7,540	\$48,680	39.89%	\$48,680	\$48,680
<b>TOTAL SHAW PARK TENNIS</b>	<b>\$73,459</b>	<b>\$52,396</b>	<b>\$43,753</b>	<b>\$49,165</b>	<b>\$49,165</b>	<b>\$10,552</b>	<b>\$66,376</b>	<b>35.01%</b>	<b>\$66,376</b>	<b>\$66,376</b>
<b>PARKS MISC. REVENUE</b>										
4200000 SHAW PARK CONCESSIONS	\$63,132	\$68,997	\$66,634	\$76,500	\$4,000	\$4,000	\$71,500	-6.54%	\$72,000	\$73,000
4210000 VENDING MACHINE	\$1,756	\$1,490	\$1,542	\$3,400	\$3,400	\$1,500	\$1,550	-54.41%	\$1,600	\$1,600
4220000 HANLEY HOUSE ADMISSIONS	\$4,558	\$3,971	\$4,775	\$6,550	\$6,550	\$6,785	\$8,835	34.89%	\$9,035	\$9,035
4290000 SHELTER/RENTALS	\$12,275	\$11,370	\$15,405	\$18,125	\$18,125	\$10,725	\$15,725	-13.24%	\$15,725	\$15,725
4300000 INSTRUCIONAL - GENERAL PROGRAMS	\$1,667	\$1,600	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4310000 SPECIAL EVENTS	\$42,325	\$20,568	\$17,433	\$18,950	\$18,950	\$20,136	\$20,400	7.65%	\$20,400	\$20,400
4320000 I.D. CARD PROCESSING FEE	\$130	\$115	\$70	\$100	\$100	\$100	\$100	0.00%	\$100	\$100
4330000 RENTAL INCOME	\$1,524	\$0	\$25,185	\$30,000	\$19,886	\$19,886	\$22,500	-25.00%	\$52,500	\$60,000
4350000 CORPORATE PICNICS	\$16,147	\$14,827	\$16,355	\$19,000	\$19,000	\$15,500	\$21,000	10.53%	\$22,000	\$22,000
<b>TOTAL PARKS MISC. REVENUE</b>	<b>\$143,514</b>	<b>\$122,938</b>	<b>\$147,399</b>	<b>\$172,625</b>	<b>\$90,011</b>	<b>\$78,632</b>	<b>\$161,610</b>	<b>-6.38%</b>	<b>\$193,360</b>	<b>\$201,860</b>
<b>SPORTS PROGRAMS</b>										
4420000 BALLFIELD COMPLEX-RENTALS	\$7,916	\$8,792	\$13,493	\$8,405	\$8,405	\$14,500	\$15,000	78.47%	\$15,000	\$15,000
4440100 FITNESS	\$89,463	\$76,974	\$72,129	\$68,000	\$68,000	\$67,400	\$70,760	4.06%	\$73,250	\$73,250
4440102 LEAGUES - ADULT	\$48,984	\$53,016	\$56,718	\$53,780	\$53,780	\$58,000	\$59,200	10.08%	\$59,200	\$59,200
4440110 LEAGUES - YOUTH	\$118,401	\$124,616	\$134,915	\$126,525	\$137,175	\$137,150	\$137,900	8.99%	\$138,100	\$138,100
4440112 INSTRUCTIONAL - SPORTS CAMPS	\$30,141	\$30,967	\$26,198	\$33,840	\$33,840	\$29,850	\$29,850	-11.79%	\$29,900	\$29,900
<b>TOTAL SPORTS PROGRAMS</b>	<b>\$294,905</b>	<b>\$294,365</b>	<b>\$303,453</b>	<b>\$290,550</b>	<b>\$301,200</b>	<b>\$306,900</b>	<b>\$312,710</b>	<b>7.63%</b>	<b>\$315,450</b>	<b>\$315,450</b>
<b>FINES</b>										
4500000 ACCIDENT REPORT CHARGES	\$2,079	\$2,239	\$1,948	\$2,000	\$2,000	\$1,985	\$2,000	0.00%	\$2,000	\$2,000
4500001 FIRE/EMS - REPORT CHARGES	\$282	\$155	\$111	\$150	\$150	\$122	\$150	0.00%	\$1,505	\$1,505
4520000 PRIVATE SUBDIVISION FEES	\$10,842	\$11,120	\$11,398	\$11,500	\$11,500	\$11,676	\$11,600	0.87%	\$11,600	\$11,600
4540000 FONTBONNE FIRE PROTECTION	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%	\$10,000	\$10,000
4560000 CONCORDIA FIRE PROTECTION	\$16,395	\$16,682	\$33,721	\$35,385	\$35,385	\$88,518	\$37,154	5.00%	\$39,011	\$40,961
4570000 WASHINGTON UNIVERSITY FIRE PROTECTION	\$173,085	\$173,085	\$173,085	\$182,100	\$182,100	\$246,998	\$251,940	38.35%	\$256,979	\$262,118
4640000 VALET PARKING PERMITS	\$1,500	\$1,800	\$1,600	\$1,200	\$1,200	\$2,200	\$3,000	150.00%	\$3,000	\$3,000
5010000 FINES-TRAFFIC VIOLATIONS	\$411,256	\$378,510	\$405,431	\$507,500	\$507,500	\$425,252	\$425,000	-16.26%	\$435,000	\$445,000
5020000 FINES-MUNICIPAL COURT	\$522,852	\$517,702	\$553,607	\$540,000	\$540,000	\$543,000	\$545,000	0.93%	\$550,000	\$555,000
5050000 C-V-C FEES	\$16,492	\$13,231	\$4,544	\$4,100	\$4,100	\$4,307	\$4,300	4.88%	\$4,300	\$4,300
5060000 FALSE ALARMS	\$85	\$21,067	\$4,900	\$3,000	\$3,000	\$3,400	\$3,500	16.67%	\$3,500	\$3,500
5060001 FALSE ALARMS - FIRE DEPARTMENT	\$34,492	\$48,250	\$33,754	\$15,000	\$15,000	\$4,804	\$15,000	0.00%	\$18,000	\$23,000
5070000 COURT FEES	\$71,403	\$73,290	\$70,801	\$82,000	\$82,000	\$63,721	\$65,000	-20.73%	\$68,000	\$72,000
5070010 (IPCF) I PAY CONVENIENCE FEES	-\$53	\$0	-\$563	\$0	\$0	-\$781	\$0	0.00%	\$0	\$0
5080000 LAW ENFORCEMENT TRAINING	\$11,815	\$11,707	\$11,646	\$12,100	\$12,100	\$10,610	\$11,000	-9.09%	\$11,000	\$11,000
5120000 REIMBURSEMENT POLICE COST	\$5,985	\$7,035	\$4,090	\$5,000	\$5,000	\$3,675	\$4,000	-20.00%	\$4,500	\$5,000
<b>TOTAL FINES</b>	<b>\$1,288,511</b>	<b>\$1,285,873</b>	<b>\$1,320,332</b>	<b>\$1,411,035</b>	<b>\$1,411,035</b>	<b>\$1,419,487</b>	<b>\$1,388,644</b>	<b>-1.59%</b>	<b>\$1,418,395</b>	<b>\$1,449,984</b>



**10 GENERAL FUND 01 FINANCE**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
<b>01 FINANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>PARKING</b>										
2500001 BONHOMME GARAGE	\$278,301	\$269,343	\$267,403	\$325,200	\$184,800	\$178,814	\$307,160	-5.55%	\$329,408	\$333,413
2510002 PARKING STRUCTURE- ST.L COUNTY/S.PARK	\$61,587	\$37,058	\$36,769	\$37,504	\$37,504	\$33,685	\$34,000	-9.34%	\$35,000	\$35,000
2550001 ST.L COUNTY REIMB. - BONHOMME GAR.	\$58,107	\$77,587	\$67,732	\$72,659	\$72,659	\$69,233	\$70,000	-3.66%	\$70,000	\$70,000
5610000 UPPER 8000 MARYLAND	-\$50	\$1,028	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
5630000 120 NORTH MERAMEC	\$53,952	\$35,872	\$27,858	\$28,560	\$28,560	\$32,485	\$31,000	8.54%	\$31,000	\$31,000
5640000 HANLEY & CARONDELET LOT	\$4,216	\$3,742	\$4,354	\$4,680	\$4,680	\$4,495	\$4,500	-3.85%	\$4,500	\$4,500
5650000 HANLEY & WYDOWN	\$8,327	\$7,705	\$9,673	\$7,920	\$7,920	\$10,501	\$10,500	32.58%	\$10,500	\$10,500
5670000 10-22 NORTH BRENTWOOD	\$12,946	\$14,813	\$17,242	\$11,700	\$11,700	\$16,213	\$16,000	36.75%	\$16,000	\$16,000
5710000 7600 WYDOWN LOT	\$5,890	\$5,568	\$7,044	\$6,600	\$6,600	\$6,934	\$7,000	6.06%	\$7,000	\$7,000
5720000 FORSYTH/BRENTWOOD	\$22,891	\$17,278	\$17,438	\$19,800	\$19,800	\$15,596	\$16,500	-16.67%	\$16,500	\$16,500
5750000 RENTAL OF PARKING METERS	\$98,065	\$27,960	\$64,399	\$33,805	\$33,805	\$78,079	\$65,000	92.28%	\$65,000	\$65,000
5760000 PARKING METERS REVENUE	\$802,302	\$846,502	\$983,255	\$1,025,000	\$1,025,000	\$998,000	\$998,000	-2.63%	\$998,000	\$998,000
5760001 SO. CENTRAL/COUNTY LOT	\$74,166	\$110,041	\$109,511	\$114,000	\$114,000	\$150,000	\$150,000	31.58%	\$150,000	\$150,000
5770000 FORSYTH/WASHINGTON UNIVERSITY	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	\$22,050	0.00%	\$22,050	\$22,050
5780000 NORTH MERAMEC LOT	\$17,228	\$19,607	\$18,786	\$18,555	\$18,555	\$25,001	\$25,000	34.73%	\$25,000	\$25,000
<b>TOTAL PARKING</b>	<b>\$1,519,978</b>	<b>\$1,496,154</b>	<b>\$1,653,514</b>	<b>\$1,728,033</b>	<b>\$1,587,633</b>	<b>\$1,641,086</b>	<b>\$1,756,710</b>	<b>1.66%</b>	<b>\$1,779,958</b>	<b>\$1,783,963</b>
<b>MISCELLANEOUS</b>										
7010000 SALE OF HISTORY BOOKS	\$17	\$60	\$10	\$50	\$50	\$20	\$75	50.00%	\$50	\$50
7030000 INCOME FROM AUCTIONS	\$0	\$0	\$904	\$0	\$0	\$904	\$0	0.00%	\$0	\$0
7060000 ZONING BOOKS, MAPS, & XEROX COPIES	\$1,640	\$2,903	\$1,511	\$1,200	\$1,200	\$2,127	\$1,800	50.00%	\$1,800	\$1,800
7070000 OTHER INCOME	\$16,520	\$82,711	\$114,780	\$75,200	\$75,200	\$43,466	\$40,000	-46.81%	\$40,000	\$40,000
7070002 TRANSIT PASS REIMBURSEMENT	\$3,432	\$1,847	\$931	\$2,220	\$2,220	\$521	\$600	-72.97%	\$600	\$600
7080001 P.O.S.T. *	\$0	\$6,113	\$5,244	\$0	\$0	\$5,642	\$5,600	100.00%	\$5,600	\$5,600
7100000 INTEREST ON INVESTMENTS	\$714,746	\$352,473	\$212,601	\$160,000	\$160,000	\$116,315	\$90,000	-43.75%	\$80,000	\$80,000
7110000 TREE CALIPER	\$331	\$2,640	\$0	\$1,000	\$1,000	\$0	\$1,000	0.00%	\$1,000	\$1,000
7140000 DOMESTIC PARTNER REGISTRY	\$0	\$0	\$0	\$0	\$0	\$50	\$0	0.00%	\$0	\$0
7250000 AMBULANCE CHARGES	\$297,975	\$308,658	\$312,642	\$300,000	\$300,000	\$328,050	\$320,000	6.67%	\$325,000	\$330,000
7260000 TASTE OF CLAYTON	\$129,559	\$0	\$0	\$0	\$49,300	\$49,140	\$59,140	100.00%	\$59,140	\$59,140
7270000 SPECIAL EVENT STANDBY	\$360	\$2,930	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7320000 REIMBURSEMENTS	\$50,374	\$73,380	\$8,400	\$0	\$0	\$375	\$0	0.00%	\$0	\$0
7330000 VEST PARTNERSHIP	\$0	\$1,687	\$8,406	\$2,800	\$2,800	\$2,800	\$0	-100.00%	\$0	\$0
7340000 RCCEEG - REIMB./POLICE OFFICER	\$104,232	\$93,243	\$119,349	\$142,391	\$142,391	\$130,000	\$132,600	-6.88%	\$135,252	\$137,957
7340100 RCCEEG/FBI RENT	\$18,000	\$18,000	\$16,000	\$16,500	\$16,500	\$17,560	\$4,500	-72.73%	\$0	\$0
7340200 HERITAGE BUILDING	\$0	\$399,179	\$48,253	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7360000 REIMBURSEMENTS - CITY LOSSES	\$0	\$0	\$523	\$0	\$0	\$2,597	\$0	0.00%	\$0	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$1,337,186</b>	<b>\$1,345,850</b>	<b>\$849,554</b>	<b>\$701,361</b>	<b>\$750,661</b>	<b>\$699,567</b>	<b>\$655,315</b>	<b>-6.57%</b>	<b>\$648,442</b>	<b>\$656,147</b>
<b>TOTAL REVENUE</b>	<b>\$20,901,452</b>	<b>\$22,037,168</b>	<b>\$20,987,537</b>	<b>\$21,371,413</b>	<b>\$21,253,593</b>	<b>\$20,624,893</b>	<b>\$21,264,872</b>	<b>-0.50%</b>	<b>\$22,896,675</b>	<b>\$23,387,785</b>

**10 GENERAL FUND 01 FINANCE**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
<b>01 FINANCE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>TRANSFERS IN</b>										
9250000 TRANSFER FROM SPECIAL BUS. DISTRICT	\$1,000	\$1,000	\$0	\$73,500	\$92,000	\$92,000	\$71,500	-2.72%	\$71,500	\$71,500
9320000 TRANSFER FROM DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000	100.00%	\$0	\$0
9480000 INS-TRANSFER FROM GENL/PARKING	\$527,000	\$531,500	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9460000 GROUP LIFE INSURANCE TRANSFERS	\$38,988	\$35,338	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9600000 TRANSFER FROM CAPITAL IMPROVEMENT FUND	\$0	\$417,522	\$413,894	\$690,322	\$690,322	\$690,322	\$1,018,348	47.52%	\$1,059,878	\$1,076,419
<b>TOTAL TRANSFERS IN</b>	<b>\$566,988</b>	<b>\$985,360</b>	<b>\$413,894</b>	<b>\$763,822</b>	<b>\$782,322</b>	<b>\$782,322</b>	<b>\$1,144,848</b>	<b>49.88%</b>	<b>\$1,131,378</b>	<b>\$1,147,919</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$21,468,440</b>	<b>\$23,022,528</b>	<b>\$21,401,431</b>	<b>\$22,135,235</b>	<b>\$22,035,915</b>	<b>\$21,407,215</b>	<b>\$22,409,720</b>	<b>1.24%</b>	<b>\$24,028,053</b>	<b>\$24,535,704</b>

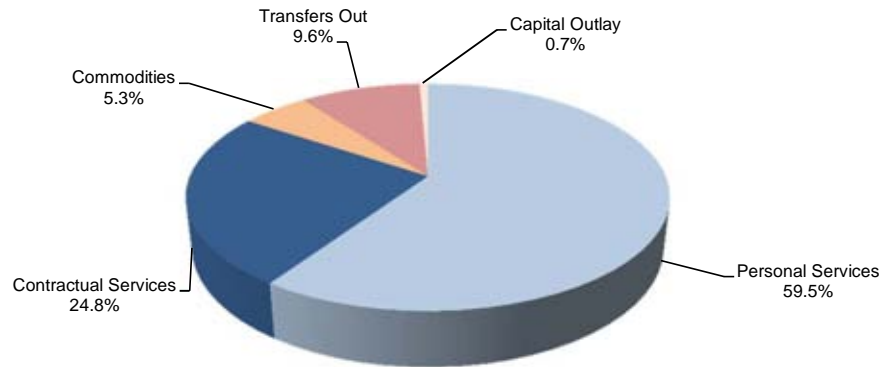
\* Moved from account 13R00007080001, not previously in budget.

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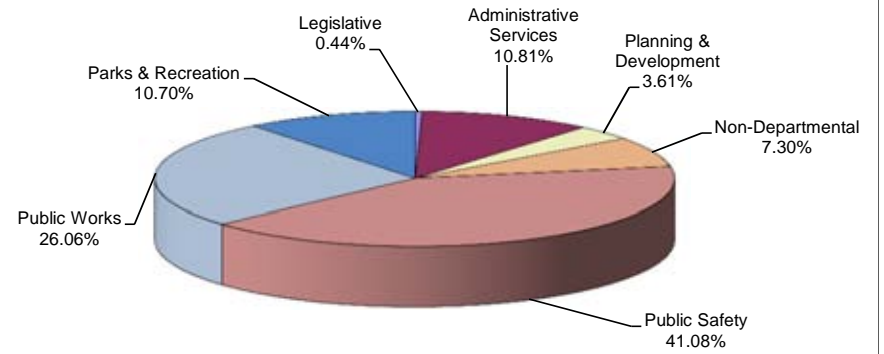
## General Fund Expenditures Summary by Category

GENERAL FUND EXPENDITURES	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CATEGORY	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>EXPENDITURES</b>										
PERSONAL SERVICES	\$13,284,954	\$14,429,987	\$14,613,468	\$15,060,910	\$15,040,930	\$14,805,522	\$15,459,506	2.65%	\$15,902,810	\$16,369,075
CONTRACTUAL SERVICES	\$4,814,313	\$5,467,866	\$5,338,127	\$6,115,941	\$6,308,853	\$6,162,698	\$6,452,025	5.50%	\$6,794,574	\$6,923,964
COMMODITIES	\$883,270	\$958,859	\$1,073,964	\$1,289,538	\$1,273,092	\$1,206,472	\$1,389,899	7.78%	\$1,390,708	\$1,473,273
CAPITAL OUTLAY	\$165,665	\$56,956	\$114,570	\$177,624	\$186,624	\$173,194	\$181,200	2.01%	\$144,200	\$120,500
PROGRAMS	\$89,579	\$122,053	\$28,313	\$36,075	\$36,075	\$35,625	\$28,260	-21.66%	\$28,414	\$28,570
<b>TOTAL EXPENDITURES</b>	<b>\$19,237,781</b>	<b>\$21,035,721</b>	<b>\$21,168,442</b>	<b>\$22,680,088</b>	<b>\$22,845,574</b>	<b>\$22,383,511</b>	<b>\$23,510,890</b>	<b>3.66%</b>	<b>\$24,260,706</b>	<b>\$24,915,382</b>
TRANSFERS OUT	\$1,589,962	\$2,323,754	\$2,580,035	\$2,274,406	\$2,437,406	\$2,439,642	\$2,498,181	9.84%	\$2,542,458	\$2,570,773
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$20,827,743</b>	<b>\$23,359,475</b>	<b>\$23,748,477</b>	<b>\$24,954,494</b>	<b>\$25,282,980</b>	<b>\$24,823,153</b>	<b>\$26,009,071</b>	<b>4.23%</b>	<b>\$26,803,164</b>	<b>\$27,486,155</b>

**FY 2013 GENERAL FUND EXPENDITURES BY CATEGORY**



**FY 2013 GENERAL FUND EXPENDITURES BY DEPARTMENT**



## General Fund Expenditures Summary by Department

GENERAL FUND EXPENDITURES	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
1001 MAYOR, BOARD OF ALDERMAN & CITY CLERK	\$68,292	\$81,171	\$76,849	\$94,723	\$94,723	\$98,102	\$114,648	21.04%	\$108,895	\$107,398
1006 CITY MANAGER	\$676,122	\$709,702	\$703,143	\$607,289	\$607,289	\$681,594	\$561,549	-7.53%	\$572,575	\$576,971
1101 FINANCE	\$545,092	\$568,613	\$509,434	\$570,545	\$570,545	\$584,778	\$624,030	9.37%	\$643,733	\$654,192
1007 HUMAN RESOURCES	\$185,288	\$224,212	\$186,559	\$235,675	\$235,675	\$227,874	\$237,545	0.79%	\$240,805	\$247,830
1102 INFORMATION TECHNOLOGY	\$560,074	\$505,850	\$592,396	\$990,906	\$1,031,406	\$917,766	\$1,076,634	8.65%	\$1,282,855	\$1,246,557
1003 MUNICIPAL COURT/CUSTOMER SERVICE	\$205,930	\$216,409	\$256,113	\$296,191	\$306,191	\$295,485	\$311,915	5.31%	\$318,014	\$326,356
1008 PLANNING & DEVELOPMENT	\$773,582	\$897,884	\$872,192	\$1,044,885	\$1,044,885	\$906,433	\$937,761	-10.25%	\$1,007,940	\$1,082,444
1200 POLICE	\$5,063,502	\$5,573,622	\$5,633,006	\$5,802,748	\$5,849,748	\$5,864,236	\$6,006,373	3.51%	\$6,175,694	\$6,354,127
1201 PARKING CONTROL	\$210,627	\$235,790	\$247,885	\$272,044	\$272,044	\$256,718	\$280,372	3.06%	\$275,776	\$296,073
1300 FIRE	\$3,550,113	\$3,962,571	\$4,019,063	\$4,142,892	\$4,250,892	\$4,300,216	\$4,396,967	6.13%	\$4,493,355	\$4,600,220
1401 ENGINEERING	\$3,387,501	\$2,340,500	\$2,329,702	\$2,636,564	\$2,636,564	\$2,595,804	\$2,689,417	2.00%	\$2,793,187	\$2,895,556
1403 STREET MAINTENANCE	\$0	\$1,270,246	\$1,338,746	\$1,555,681	\$1,555,681	\$1,497,899	\$1,580,021	1.56%	\$1,667,072	\$1,690,784
1404 BUILDING MAINTENANCE	\$398,254	\$860,885	\$511,121	\$572,310	\$572,310	\$507,555	\$618,372	8.05%	\$628,307	\$654,398
1405 FLEET MAINTENANCE	\$520,955	\$576,609	\$667,250	\$779,296	\$779,296	\$698,887	\$794,666	1.97%	\$844,797	\$886,246
1406 PARKING OPERATIONS & MAINTENANCE	\$624,832	\$613,447	\$672,925	\$697,885	\$697,885	\$707,903	\$735,581	5.40%	\$759,540	\$773,915
1409 STREET LIGHTING	\$0	\$255,121	\$254,739	\$321,731	\$321,731	\$302,499	\$361,016	12.21%	\$340,884	\$380,840
1601 P&R ADMINISTRATION	\$559,245	\$607,763	\$756,942	\$773,624	\$785,524	\$783,776	\$950,093	22.81%	\$885,680	\$896,340
1603 SHAW PARK AQUATIC CENTER	\$227,877	\$262,025	\$246,420	\$241,939	\$241,939	\$240,564	\$254,750	5.30%	\$254,680	\$249,937
1604 ICE RINK	\$78,894	\$91,976	\$97,379	\$134,067	\$170,939	\$161,161	\$117,250	-12.54%	\$114,577	\$116,466
1606 HANLEY HOUSE	\$8,489	\$8,930	\$20,158	\$14,955	\$14,955	\$13,468	\$24,585	64.39%	\$14,626	\$15,252
1607 TENNIS CENTER	\$55,757	\$51,046	\$34,325	\$38,413	\$38,413	\$18,992	\$46,596	21.30%	\$46,819	\$47,266
1608 SPORTS PROGRAMS	\$174,325	\$172,375	\$178,845	\$186,865	\$195,865	\$191,207	\$190,010	1.68%	\$193,355	\$197,301
1610 PARK MAINTENANCE	\$742,080	\$837,312	\$1,000,994	\$996,694	\$996,694	\$994,893	\$1,028,774	3.22%	\$1,068,717	\$1,099,209
1613 CONCESSIONS	\$59,449	\$65,448	\$63,748	\$65,216	\$1,240	\$1,633	\$66,048	1.28%	\$66,786	\$67,455
1502 TASTE OF CLAYTON	\$129,560	\$0	\$0	\$0	\$49,110	\$49,140	\$59,140	100.00%	\$59,140	\$59,140
1503 CLAYTON CENTURY FOUNDATION	\$27,311	\$30,560	\$29,760	\$35,008	\$45,008	\$34,544	\$45,350	29.54%	\$42,622	\$43,792
1704 INSURANCE	\$404,630	\$445,812	\$350,129	\$370,565	\$385,645	\$357,007	\$419,774	13.28%	\$420,153	\$425,735
<b>TOTAL EXPENDITURES</b>	<b>\$19,237,781</b>	<b>\$21,465,878</b>	<b>\$21,649,823</b>	<b>\$23,478,711</b>	<b>\$23,752,197</b>	<b>\$23,290,134</b>	<b>\$24,529,237</b>	<b>4.47%</b>	<b>\$25,320,584</b>	<b>\$25,991,800</b>
<b>TRANSFERS OUT</b>										
1900 TRANSFER TO INSURANCE FUND	\$480,500	\$482,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1900 TRANSFER TO DEBT SERVICE	\$409,462	\$661,597	\$1,676,654	\$1,475,783	\$1,530,783	\$1,533,019	\$1,479,834	0.27%	\$1,482,580	\$1,494,355
1900 TRANSFER TO CAPITAL IMPROVEMENT FUND	\$700,000	\$750,000	\$422,000	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,589,962</b>	<b>\$1,893,597</b>	<b>\$2,098,654</b>	<b>\$1,475,783</b>	<b>\$1,530,783</b>	<b>\$1,533,019</b>	<b>\$1,479,834</b>	<b>0.27%</b>	<b>\$1,482,580</b>	<b>\$1,494,355</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$20,827,743</b>	<b>\$23,359,475</b>	<b>\$23,748,477</b>	<b>\$24,954,494</b>	<b>\$25,282,980</b>	<b>\$24,823,153</b>	<b>\$26,009,071</b>	<b>4.23%</b>	<b>\$26,803,164</b>	<b>\$27,486,155</b>

## General Fund Expenditures Summary by Type

GENERAL FUND EXPENDITURES	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
FULL-TIME	\$9,496,269	\$9,784,766	\$9,905,754	\$10,097,121	\$10,095,400	\$9,956,591	\$10,321,511	2.22%	\$10,626,306	\$10,942,948
OVERTIME & HOLIDAY PAY	\$425,754	\$423,419	\$467,517	\$447,695	\$447,695	\$461,424	\$482,853	7.85%	\$496,072	\$510,355
PART-TIME	\$373,390	\$413,834	\$426,085	\$433,748	\$417,497	\$401,137	\$488,631	12.65%	\$498,162	\$507,887
MISCELLANEOUS	\$43,916	\$44,458	\$45,517	\$42,439	\$42,439	\$45,894	\$49,948	17.69%	\$50,946	\$51,968
CAR ALLOWANCE	\$7,800	\$7,800	\$7,824	\$7,800	\$7,800	\$7,800	\$7,800	0.00%	\$7,800	\$7,800
FICA	\$768,551	\$791,930	\$798,871	\$844,349	\$842,341	\$809,073	\$872,722	3.36%	\$898,844	\$924,886
DEFERRED COMPENSATION	\$22,166	\$21,966	\$21,325	\$19,500	\$19,500	\$21,500	\$22,000	12.82%	\$22,000	\$22,000
PENSION PLAN	\$680,750	\$1,316,813	\$1,216,900	\$1,327,286	\$1,327,286	\$1,330,232	\$1,412,985	6.46%	\$1,413,085	\$1,413,185
GROUP LIFE INSURANCE PREMIUM	\$37,388	\$33,604	\$34,238	\$35,874	\$35,874	\$35,910	\$37,854	5.52%	\$38,603	\$39,018
DENTAL HEALTH INSURANCE	\$147,121	\$132,821	\$132,424	\$145,740	\$145,740	\$142,372	\$127,867	-12.26%	\$130,347	\$129,077
EMPLOYEE HEALTHCARE	\$975,562	\$1,080,985	\$1,191,335	\$1,258,145	\$1,258,145	\$1,225,359	\$1,249,057	-0.72%	\$1,332,640	\$1,424,076
WORKERS' COMPENSATION	\$306,287	\$377,591	\$365,678	\$401,213	\$401,213	\$368,230	\$386,278	-3.72%	\$388,005	\$395,875
<b>TOTAL PERSONAL SERVICES</b>	<b>\$13,284,954</b>	<b>\$14,429,987</b>	<b>\$14,613,468</b>	<b>\$15,060,910</b>	<b>\$15,040,930</b>	<b>\$14,805,522</b>	<b>\$15,459,506</b>	<b>2.65%</b>	<b>\$15,902,810</b>	<b>\$16,369,075</b>
<b>CONTRACTUAL SERVICES</b>										
LEGAL EXPENSES	\$129,510	\$119,647	\$162,916	\$89,000	\$89,000	\$165,000	\$100,000	12.36%	\$100,000	\$100,000
PROFESSIONAL SERVICES	\$71,032	\$80,091	\$118,655	\$120,225	\$130,225	\$131,931	\$129,125	7.40%	\$292,650	\$256,975
MEDICAL SERVICES	\$19,937	\$21,310	\$25,683	\$25,690	\$25,690	\$27,555	\$27,540	7.20%	\$31,540	\$26,440
MISC. OUTSIDE PERSONAL SERVICES	\$4,953	\$919	\$2,133	\$4,000	\$18,000	\$16,500	\$20,200	405.00%	\$18,200	\$18,200
POSTAGE	\$48,083	\$44,473	\$34,632	\$51,901	\$52,201	\$45,802	\$46,427	-10.55%	\$46,610	\$46,725
TRAVEL AND TRAINING	\$122,699	\$111,626	\$137,104	\$163,032	\$172,532	\$156,415	\$183,134	12.33%	\$168,907	\$190,757
ADVERTISING	\$28,156	\$10,316	\$10,091	\$16,700	\$19,700	\$19,430	\$20,430	22.34%	\$20,530	\$19,030
PRINTING & PHOTOGRAPHY	\$50,431	\$43,420	\$55,199	\$46,640	\$47,390	\$39,437	\$55,673	19.37%	\$39,912	\$48,701
PUBLICATIONS	\$12,001	\$13,506	\$12,212	\$11,800	\$11,800	\$11,525	\$12,000	1.69%	\$12,033	\$12,217
UTILITIES	\$514,012	\$528,867	\$590,667	\$734,153	\$734,153	\$682,031	\$753,465	2.63%	\$786,947	\$816,864
MAINTENANCE & REPAIRS	\$231,068	\$264,623	\$324,892	\$414,770	\$476,642	\$479,840	\$507,989	22.47%	\$669,877	\$658,945
RENTALS	\$38,783	\$40,825	\$34,907	\$35,320	\$35,320	\$35,320	\$35,845	1.49%	\$35,870	\$36,445
TRASH & RECYCLING	\$1,637,431	\$1,755,744	\$1,667,387	\$1,887,085	\$1,887,085	\$1,885,587	\$1,934,109	2.49%	\$2,011,165	\$2,091,300
DUES & MEMBERSHIPS	\$34,206	\$26,759	\$27,121	\$34,888	\$38,198	\$36,782	\$44,246	26.82%	\$40,319	\$40,802
EDUCATION BENEFITS	\$9,894	\$15,746	\$16,901	\$24,500	\$24,500	\$18,000	\$18,000	-26.53%	\$18,000	\$18,000
BANKING & CREDIT CARD FEES	\$13,156	\$25,639	\$26,910	\$0	\$0	\$60,660	\$95,800	100.00%	\$99,924	\$105,855
CONTRACTUAL SERVICES	\$1,129,604	\$1,657,600	\$1,184,805	\$1,542,963	\$1,618,063	\$1,458,299	\$1,413,159	-8.41%	\$1,391,628	\$1,418,764
PARKING STRUCTURES	\$340,652	\$284,643	\$433,483	\$426,209	\$426,209	\$426,209	\$414,609	-2.72%	\$418,309	\$420,209
CONTRIBUTION TO CRSWC	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$250,000	66.67%	\$200,000	\$200,000
EMPLOYEE ASSISTANCE PROGRAM	\$4,105	\$4,105	\$4,284	\$4,500	\$4,500	\$4,350	\$4,500	0.00%	\$4,500	\$4,500
INSURANCE	\$374,600	\$418,007	\$318,145	\$332,565	\$347,645	\$312,025	\$385,774	16.00%	\$387,653	\$393,235
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$4,814,313</b>	<b>\$5,467,866</b>	<b>\$5,338,127</b>	<b>\$6,115,941</b>	<b>\$6,308,853</b>	<b>\$6,162,698</b>	<b>\$6,452,025</b>	<b>5.50%</b>	<b>\$6,794,574</b>	<b>\$6,923,964</b>

(Continued)

## General Fund Expenditures Summary by Type

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
GENERAL FUND EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>COMMODITIES</b>										
OFFICE SUPPLIES	\$93,214	\$72,917	\$61,068	\$84,377	\$100,927	\$85,896	\$92,251	9.33%	\$87,080	\$91,456
MAGAZINES BOOKS & MAPS	\$0	\$167	\$201	\$300	\$300	\$300	\$350	16.67%	\$350	\$350
PUBLICATIONS	\$0	\$258	\$0	\$1,000	\$1,000	\$1,825	\$1,835	83.50%	\$1,852	\$1,869
CLOTHING & UNIFORMS	\$60,229	\$70,776	\$93,466	\$72,901	\$72,901	\$81,560	\$80,431	10.33%	\$75,566	\$97,018
AGRICULTURAL SUPPLIES	\$0	\$27,887	\$39,590	\$39,500	\$39,500	\$37,000	\$41,000	3.80%	\$41,500	\$42,000
HARDWARE & HAND TOOLS	\$0	\$14,366	\$9,879	\$10,075	\$10,075	\$10,075	\$8,200	-18.61%	\$10,150	\$8,200
MEDICAL SUPPLIES	\$23,138	\$21,031	\$14,012	\$24,000	\$24,000	\$23,903	\$24,100	0.42%	\$24,100	\$24,100
MEETINGS & RECEPTIONS	\$14,148	\$15,868	\$19,751	\$24,470	\$25,470	\$33,945	\$26,010	6.29%	\$22,290	\$23,220
FOOD & BEVERAGE	\$10,683	\$9,753	\$9,594	\$8,107	\$8,107	\$11,705	\$9,805	20.94%	\$8,805	\$8,805
SUPPLIES, EQUIPMENT & PARTS	\$676,734	\$718,685	\$781,202	\$970,439	\$936,443	\$864,364	\$1,054,420	8.65%	\$1,066,518	\$1,123,318
AWARDS, RECOGNITION, BADGES & MEMORIALS	\$4,888	\$3,886	\$2,916	\$7,850	\$7,850	\$9,550	\$3,450	-56.05%	\$3,450	\$2,850
FITNESS & LEAGUES	\$0	\$0	\$36,746	\$40,269	\$40,269	\$40,099	\$41,797	3.79%	\$41,797	\$42,837
MISCELLANEOUS	\$236	\$3,265	\$5,539	\$6,250	\$6,250	\$6,250	\$6,250	0.00%	\$7,250	\$7,250
<b>TOTAL COMMODITIES</b>	<b>\$883,270</b>	<b>\$958,859</b>	<b>\$1,073,964</b>	<b>\$1,289,538</b>	<b>\$1,273,092</b>	<b>\$1,206,472</b>	<b>\$1,389,899</b>	<b>7.78%</b>	<b>\$1,390,708</b>	<b>\$1,473,273</b>
<b>CAPITAL OUTLAY</b>										
BUILDING STRUCTURES & IMPROVEMENTS	\$1,803	\$8,923	\$7,722	\$6,000	\$15,000	\$23,000	\$49,000	716.67%	\$21,000	\$9,000
CAPITAL OUTLAY	\$60,283	\$8,800	\$41,474	\$61,500	\$61,500	\$72,000	\$57,500	-6.50%	\$54,000	\$50,000
SOFWATRE & OTHER EQUIPMENT	\$103,579	\$33,511	\$62,071	\$104,124	\$104,124	\$72,194	\$68,200	-34.50%	\$62,200	\$54,000
PARKING LOT RESURFACING	\$0	\$5,722	\$3,303	\$6,000	\$6,000	\$6,000	\$6,500	8.33%	\$7,000	\$7,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$165,665</b>	<b>\$56,956</b>	<b>\$114,570</b>	<b>\$177,624</b>	<b>\$186,624</b>	<b>\$173,194</b>	<b>\$181,200</b>	<b>2.01%</b>	<b>\$144,200</b>	<b>\$120,500</b>
<b>PROGRAMS</b>										
EMPLOYEE RELATIONS	\$33,952	\$31,069	\$23,360	\$28,025	\$28,025	\$27,625	\$28,260	0.84%	\$28,414	\$28,570
POLICE PROGRAMS	\$0	\$0	\$3,704	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
PARKS & RECREATION PROGRAMS & EVENTS	\$55,627	\$90,984	\$1,249	\$8,050	\$8,050	\$8,000	\$0	-100.00%	\$0	\$0
<b>TOTAL PROGRAMS</b>	<b>\$89,579</b>	<b>\$122,053</b>	<b>\$28,313</b>	<b>\$36,075</b>	<b>\$36,075</b>	<b>\$35,625</b>	<b>\$28,260</b>	<b>-21.66%</b>	<b>\$28,414</b>	<b>\$28,570</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,237,781</b>	<b>\$21,035,721</b>	<b>\$21,168,442</b>	<b>\$22,680,088</b>	<b>\$22,845,574</b>	<b>\$22,383,511</b>	<b>\$23,510,890</b>	<b>3.66%</b>	<b>\$24,260,706</b>	<b>\$24,915,382</b>
<b>TRANSFERS OUT</b>										
TRANSFER TO CAPITAL IMPROVEMENT FUND	\$700,000	\$750,000	\$422,000	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
TRANSFER TO EQUIPMENT REPLACEMENT FUND	\$0	\$430,157	\$481,381	\$798,623	\$906,623	\$906,623	\$1,018,347	27.51%	\$1,059,878	\$1,076,418
TRANSFER TO INSURANCE FUND	\$480,500	\$482,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
TRANSFER TO DEBT SERVICE FUNDS	\$409,462	\$661,597	\$1,676,654	\$1,475,783	\$1,530,783	\$1,533,019	\$1,479,834	0.27%	\$1,482,580	\$1,494,355
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,589,962</b>	<b>\$2,323,754</b>	<b>\$2,580,035</b>	<b>\$2,274,406</b>	<b>\$2,437,406</b>	<b>\$2,439,642</b>	<b>\$2,498,181</b>	<b>9.84%</b>	<b>\$2,542,458</b>	<b>\$2,570,773</b>
<b>TOTAL GENERAL FUND EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$20,827,743</b>	<b>\$23,359,475</b>	<b>\$23,748,477</b>	<b>\$24,954,494</b>	<b>\$25,282,980</b>	<b>\$24,823,153</b>	<b>\$26,009,071</b>	<b>4.23%</b>	<b>\$26,803,164</b>	<b>\$27,486,155</b>

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# LEGISLATIVE

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## ***Mission and Description***

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

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



**SUMMARY OF EXPENDITURES BY CATEGORY**

**DEPARTMENT: LEGISLATIVE**

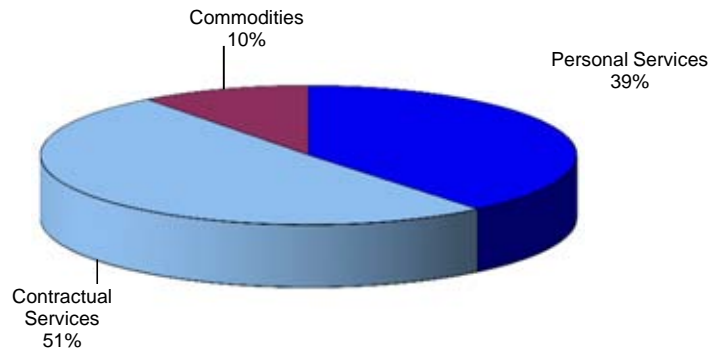
**FUND: GENERAL**

**CATEGORY: ALL**

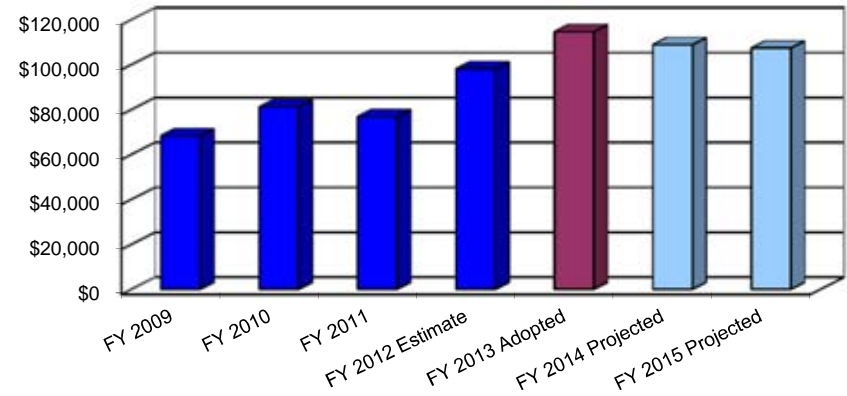
**DIVISION ACCOUNT: 1001**

LEGISLATIVE - BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
PERSONAL SERVICES	\$21,012	\$31,858	\$32,322	\$46,090	\$46,090	\$37,251	\$44,903	-2.58%	\$45,000	\$45,103
CONTRACTUAL SERVICES	\$39,456	\$40,553	\$34,795	\$36,383	\$36,383	\$45,016	\$57,995	59.40%	\$52,145	\$50,545
COMMODITIES	\$7,824	\$8,760	\$9,732	\$12,250	\$12,250	\$15,835	\$11,750	-4.08%	\$11,750	\$11,750
<b>TOTAL</b>	<b>\$68,292</b>	<b>\$81,171</b>	<b>\$76,849</b>	<b>\$94,723</b>	<b>\$94,723</b>	<b>\$98,102</b>	<b>\$114,648</b>	<b>21.04%</b>	<b>\$108,895</b>	<b>\$107,398</b>

**FY 2013 ADOPTED BUDGET**



**TOTAL EXPENDITURES**



**10 GENERAL FUND - MAYOR & BOARD OF ALDERMEN**

10X1001	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
MAYOR & BOARD OF ALDERMEN	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$19,392	\$29,314	\$29,857	\$42,501	\$42,501	\$34,300	\$41,400	-2.59%	\$41,400	\$41,400
1140000 FICA - EMPLOYER PORTION	\$1,465	\$2,222	\$2,277	\$3,251	\$3,251	\$2,620	\$3,167	-2.58%	\$3,262	\$3,360
1180000 GROUP LIFE INSURANCE PREMIUM	\$85	\$235	\$104	\$246	\$246	\$246	\$246	0.00%	\$249	\$252
1960000 WORKERS' COMPENSATION *	\$70	\$87	\$84	\$92	\$92	\$85	\$90	-2.17%	\$89	\$91
<b>TOTAL PERSONAL SERVICES</b>	<b>\$21,012</b>	<b>\$31,858</b>	<b>\$32,322</b>	<b>\$46,090</b>	<b>\$46,090</b>	<b>\$37,251</b>	<b>\$44,903</b>	<b>-2.58%</b>	<b>\$45,000</b>	<b>\$45,103</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$6,534	\$17,528	\$4,422	\$8,000	\$8,000	\$3,150	\$8,000	0.00%	\$6,000	\$6,000
2100000 POSTAGE **	\$476	\$557	\$408	\$883	\$883	\$719	\$730	-17.34%	\$730	\$730
2130000 TRAVEL & TRAINING	\$3,686	\$1,936	\$10,479	\$5,000	\$5,000	\$9,600	\$14,800	196.00%	\$13,200	\$13,200
2150000 ADVERTISING	\$3,543	\$1,854	\$1,287	\$1,600	\$1,600	\$1,600	\$1,600	0.00%	\$1,600	\$0
2160000 PRINTING AND PHOTOGRAPY	\$519	\$857	\$268	\$800	\$800	\$800	\$2,715	239.38%	\$465	\$465
2330000 TELEPHONE	\$3,414	\$3,589	\$3,941	\$5,400	\$5,400	\$4,500	\$5,000	-7.41%	\$5,000	\$5,000
2550000 DUES & MEMBERSHIPS	\$12,417	\$9,809	\$9,007	\$9,500	\$9,500	\$10,947	\$11,450	20.53%	\$11,450	\$11,450
2700000 CONTRACTUAL SERVICES	\$8,867	\$4,423	\$4,983	\$5,200	\$5,200	\$13,700	\$13,700	163.46%	\$13,700	\$13,700
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$39,456</b>	<b>\$40,553</b>	<b>\$34,795</b>	<b>\$36,383</b>	<b>\$36,383</b>	<b>\$45,016</b>	<b>\$57,995</b>	<b>59.40%</b>	<b>\$52,145</b>	<b>\$50,545</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$753	\$491	\$465	\$500	\$500	\$750	\$500	0.00%	\$500	\$500
3020000 PUBLICATIONS	\$0	\$258	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
3070000 OPERATING SUPPLIES & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3210000 MEETINGS & RECEPTIONS	\$6,231	\$6,780	\$8,855	\$9,000	\$9,000	\$12,835	\$9,000	0.00%	\$9,000	\$9,000
3250000 JSC-CLAYTON-RICHMOND HEIGHTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3330000 AWARDS & MEMORIALS	\$840	\$1,231	\$412	\$1,750	\$1,750	\$1,250	\$1,250	-28.57%	\$1,250	\$1,250
<b>TOTAL COMMODITIES</b>	<b>\$7,824</b>	<b>\$8,760</b>	<b>\$9,732</b>	<b>\$12,250</b>	<b>\$12,250</b>	<b>\$15,835</b>	<b>\$11,750</b>	<b>-4.08%</b>	<b>\$11,750</b>	<b>\$11,750</b>
<b>TOTAL 1001 MAYOR &amp; BOARD OF ALDERMEN</b>	<b>\$68,292</b>	<b>\$81,171</b>	<b>\$76,849</b>	<b>\$94,723</b>	<b>\$94,723</b>	<b>\$98,102</b>	<b>\$114,648</b>	<b>21.04%</b>	<b>\$108,895</b>	<b>\$107,398</b>

\* Allocated from Non-Departmental - Insurance, including history.

\*\*Allocated from Non-Departmental - Employee Benefits, including history.

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# DEPARTMENT OF ADMINISTRATIVE SERVICES

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## ***Mission and Description***

*The Department of Administrative Services is divided into four divisions which are the City Manager's Office, Finance and Municipal Court, Human Resources and Information Technology. This year is the first time these departments have been presented together under Administrative Services.*

*Mission: To provide professional leadership in the administration and execution of policies and objectives developed by the Board of Aldermen; assist the Board in achieving the goals and objectives set forth for the City of Clayton through the identification of priorities and establishment of management procedures that develop and effectively utilize City resources; and foster community pride in the City government through excellent customer service while providing timely, accurate, clear and complete financial information, effective and efficient financial planning and support to City departments with the ultimate goal of protecting the City's assets.*

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

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

*The Finance Department is responsible for the coordination and monitoring of all fiscal matters concerning the City of Clayton. In particular, the Department is responsible for collection of revenues and payments of expenditures; analyzing and monitoring the*

*City's investments; developing the annual operating budget; 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; coordinating an annual independent audit of the City's financial statements; purchasing; and overseeing the Violations Bureau (Municipal Court) and the City Hall Customer Service counter.*

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

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

### **Goal and Key Intended Outcome**

**Goal:** *Maintain a highly responsive government by providing excellent customer service, encouraging citizen participation, and increasing the dialogue with residential and commercial citizens. Promote and expand recreation, cultural events and citizen diversity. 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. Efficiently and transparently align and allocate resources to responsibly to manage public funds and debt; maintain and improve internal and external customer services, provide purchasing support to City departments, permit and licensing services; and provide timely, 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 Outcome:** *High Performing Government, Quality of Life, Economic Strength and Employee Relations*

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

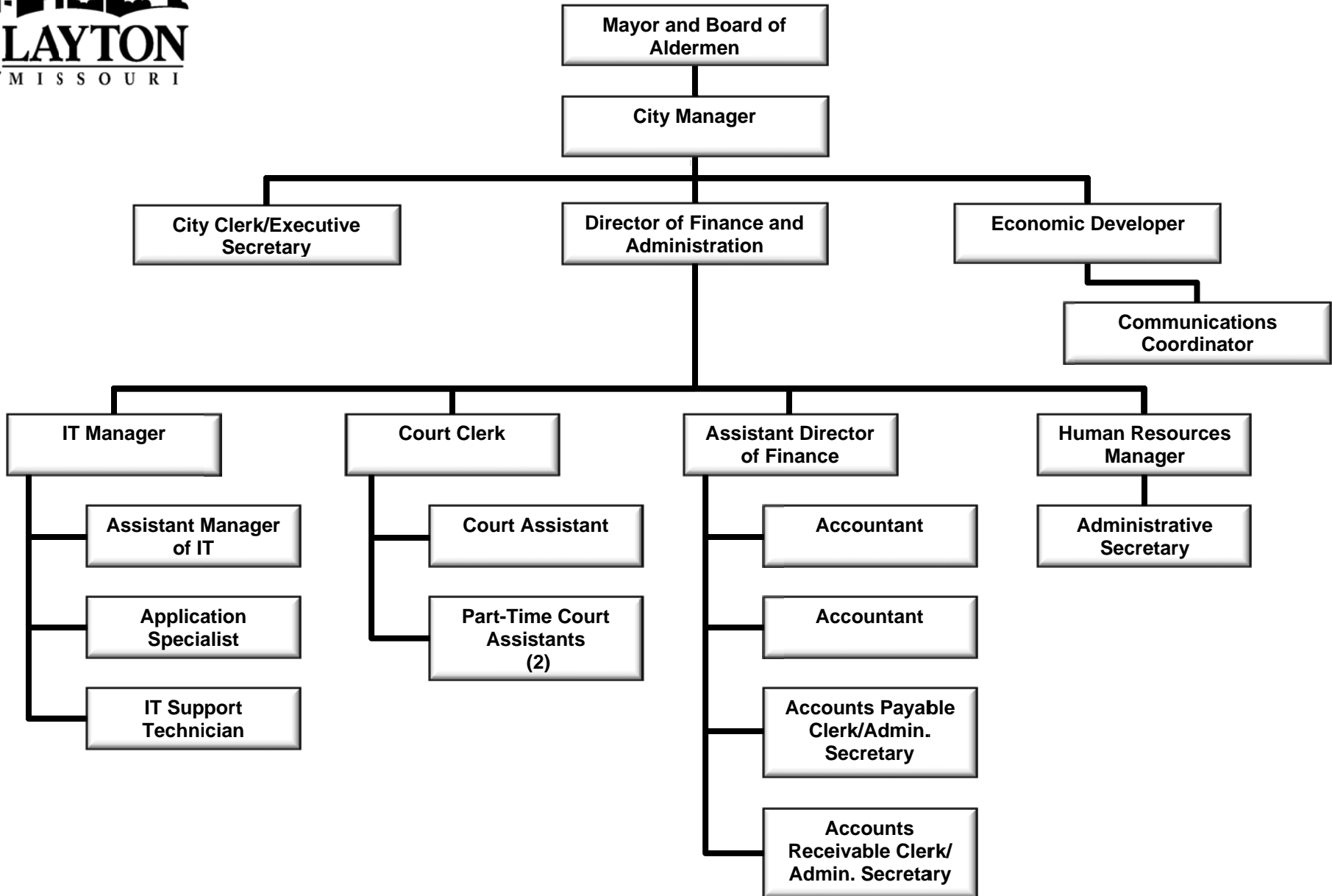
<b>Category</b>	<b>Measure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
<i>Customer</i>	<i>% of employees who have had contact with HR rating service as good or better</i>	82.35%	92.04%	96.43%	N/A	94%
	<i>% of employees who have had contact with IT rating service as good or better</i>	N/A	N/A	76%	85%	85%
	<i>% of employees who have had contact with Finance rating service as good or better</i>	N/A	84%	N/A	90%	90%
<i>Financial</i>	<i>HR cost per employee*</i>	\$462	\$442	\$407	\$460	\$470
	<i>IT cost per user*</i>	\$1,582	\$1,681	\$2,725	\$4,483	\$3,941
	<i>Finance cost per \$1M in expense</i>	\$19,550	\$16,272	\$14,858	\$10,147	\$16,592
<i>Process</i>	<i>Annual City-wide rate of turnover (excluding retirement, disability or death)</i>	4.4%	3.30%	5.06%	< 5%	< 5%
	<i>Annual % IT system "up" time</i>	99.99%	99.98%	99.98%	99.99%	99.99%
	<i>Annual # auditor adjusting entries</i>	1	0	11	0	0
	<i>Annual \$ of auditor adjusting entries</i>	\$51,476	\$0	\$764,609	<\$100,000	<\$100,000
<i>People</i>	<i>Annual training hours per HR employee</i>	41.5	7	30.5	32.0	32.0
	<i>Annual training hours per IT employee</i>	N/A	48.5	35	60	80
	<i>Annual training hours per Finance employee</i>	4	4	4	5	6
	<i>Employee Engagement Index</i>	N/A	3.83	N/A	4.26**	N/A

*\*HR cost per employee is calculated based on number of full-time equivalent positions. IT cost per user is calculated based on the number of employees at the end of each fiscal year. These are the same measurements reported through the ICMA Center for Performance. The high cost per IT user in FY 2011 and 2012 are due to expenditures for the City Hall Data Center and the Police Building redundant data center.*

*\*\*Actual Employee Engagement Index results.*



## City of Clayton Administrative Services



## SUMMARY OF EXPENDITURES BY PROGRAM

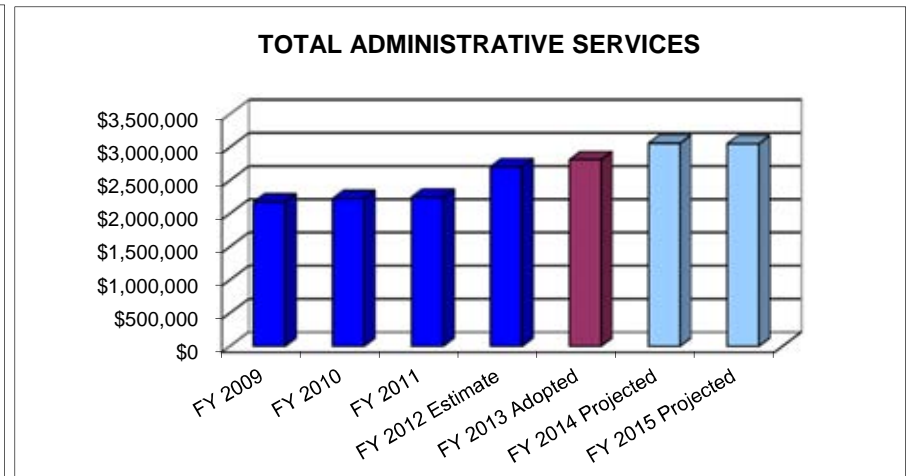
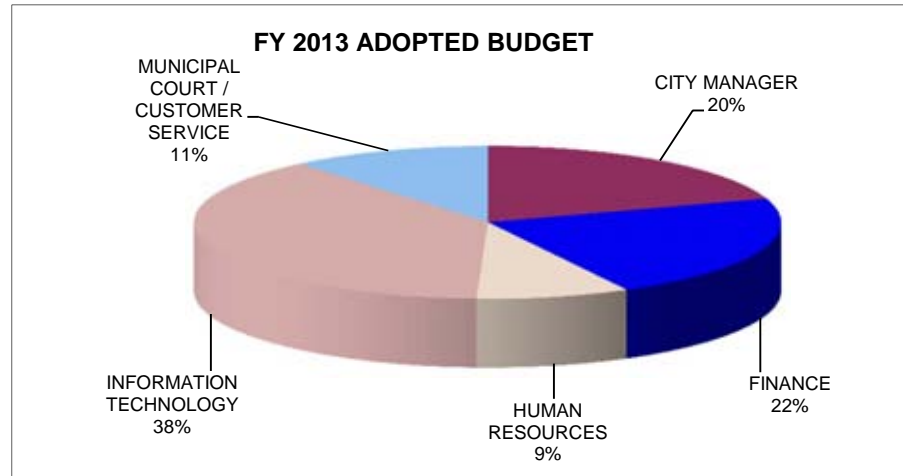
**DEPARTMENT: ADMINISTRATIVE SERVICES**

**FUND: GENERAL**

**PROGRAM: ALL**

**PROGRAM ACCOUNTS:  
1003-1007, 1101-1102**

ADMINISTRATIVE SERVICES - BY PROGRAM	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
CITY MANAGER	\$676,122	\$709,701	\$703,143	\$607,289	\$607,289	\$681,594	\$561,549	-7.53%	\$572,575	\$576,971
FINANCE	\$545,092	\$568,612	\$509,434	\$570,545	\$570,545	\$584,778	\$624,030	9.37%	\$643,733	\$654,192
HUMAN RESOURCES	\$185,288	\$224,212	\$186,559	\$235,675	\$235,675	\$227,874	\$237,545	0.79%	\$240,805	\$247,830
INFORMATION TECHNOLOGY	\$560,074	\$505,850	\$592,396	\$990,906	\$1,031,406	\$917,766	\$1,076,634	8.65%	\$1,282,855	\$1,246,557
MUNICIPAL COURT/CUSTOMER SERVICE	\$205,930	\$216,409	\$256,113	\$296,191	\$306,191	\$295,485	\$311,915	5.31%	\$318,014	\$326,356
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$2,172,506</b>	<b>\$2,224,784</b>	<b>\$2,247,645</b>	<b>\$2,700,606</b>	<b>\$2,751,106</b>	<b>\$2,707,497</b>	<b>\$2,811,673</b>	<b>4.11%</b>	<b>\$3,057,982</b>	<b>\$3,051,906</b>





## SUMMARY OF EXPENDITURES BY CATEGORY

**DEPARTMENT: ADMINISTRATIVE SERVICES**

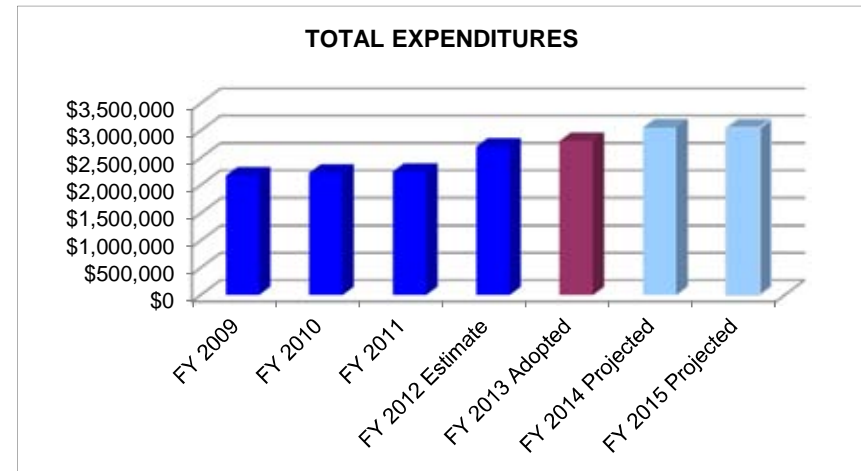
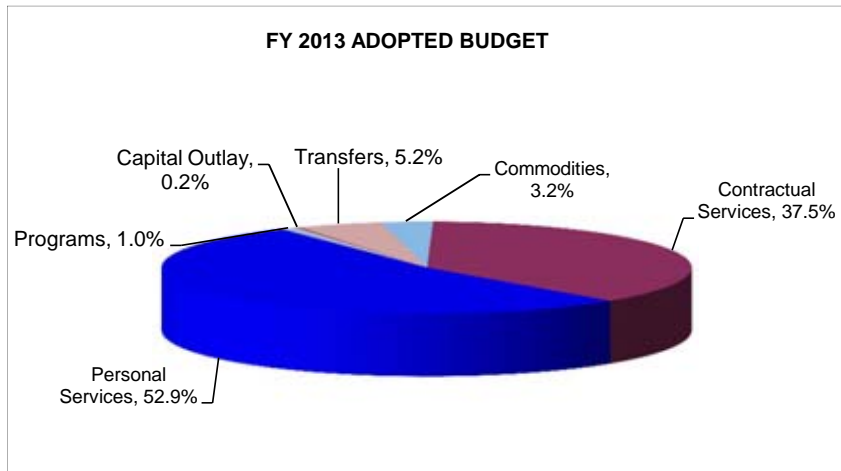
**FUND: GENERAL**

**CATEGORY: ALL**

**DIVISION ACCOUNTS:**

**1003-1007, 1101-1102**

ADMINISTRATIVE SERVICES - BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,367,925	\$1,457,807	\$1,375,824	\$1,483,515	\$1,483,515	\$1,321,345	\$1,486,894	0.23%	\$1,530,452	\$1,571,982
CONTRACTUAL SERVICES	\$617,249	\$668,503	\$760,518	\$1,006,540	\$1,057,040	\$1,154,215	\$1,054,301	4.75%	\$1,267,407	\$1,187,052
COMMODITIES	\$46,596	\$40,169	\$33,582	\$46,056	\$46,056	\$66,772	\$88,545	92.26%	\$49,236	\$58,029
PROGRAMS	\$33,952	\$31,069	\$23,360	\$28,025	\$28,025	\$27,625	\$28,260	0.84%	\$28,414	\$28,570
CAPITAL OUTLAY	\$106,784	\$24,624	\$0	\$22,624	\$22,624	\$23,694	\$7,000	-69.06%	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$2,172,506</b>	<b>\$2,222,172</b>	<b>\$2,193,284</b>	<b>\$2,586,760</b>	<b>\$2,637,260</b>	<b>\$2,593,651</b>	<b>\$2,665,000</b>	<b>3.02%</b>	<b>\$2,875,509</b>	<b>\$2,845,633</b>
TRANSFERS OUT	\$0	\$2,612	\$54,361	\$113,846	\$113,846	\$113,846	\$146,673	28.83%	\$182,473	\$206,273
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>\$2,172,506</b>	<b>\$2,224,784</b>	<b>\$2,247,645</b>	<b>\$2,700,606</b>	<b>\$2,751,106</b>	<b>\$2,707,497</b>	<b>\$2,811,673</b>	<b>4.11%</b>	<b>\$3,057,982</b>	<b>\$3,051,906</b>



**10 GENERAL FUND - CITY MANAGER**

10X1006	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CITY MANAGER	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$338,878	\$368,954	\$329,370	\$267,753	\$267,753	\$268,015	\$258,669	-3.39%	\$266,429	\$274,422
1020000 OVERTIME	\$1,426	\$17	\$0	\$1,500	\$1,500	\$2,800	\$2,000	33.33%	\$2,060	\$2,122
1040000 MISCELLANEOUS	\$454	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1120000 CAR ALLOWANCE	\$7,800	\$7,800	\$7,824	\$7,800	\$7,800	\$7,800	\$7,800	0.00%	\$7,800	\$7,800
1140000 FICA - EMPLOYER PORTION	\$25,351	\$25,329	\$22,123	\$22,189	\$22,189	\$19,500	\$21,685	-2.27%	\$22,336	\$23,006
1150000 DEFERRED COMPENSATION CONTRIB.	\$15,358	\$15,466	\$15,229	\$13,000	\$13,000	\$15,000	\$15,000	15.38%	\$15,000	\$15,000
1160000 PENSION PLAN	\$0	\$8,932	\$10,860	\$12,900	\$12,900	\$12,900	\$22,176	71.91%	\$22,176	\$22,176
1180000 GROUP LIFE INS. PREMIUM	\$1,397	\$1,242	\$1,257	\$915	\$915	\$915	\$912	-0.33%	\$931	\$949
1190000 DENTAL HEALTH INSURANCE	\$3,463	\$3,435	\$3,084	\$6,442	\$6,442	\$3,802	\$5,935	-7.87%	\$5,978	\$2,219
1200000 EMPLOYEE HEALTH CARE	\$16,394	\$27,369	\$26,700	\$22,870	\$22,870	\$24,100	\$20,405	-10.78%	\$21,833	\$23,361
1220000 REIMB-HRA DEDUCTIBLE *	\$844	\$1,100	\$1,105	\$1,195	\$1,195	\$1,130	\$1,195	0.00%	\$1,195	\$1,239
1960000 WORKERS' COMPENSATION **	\$451	\$555	\$538	\$590	\$590	\$542	\$566	-4.07%	\$571	\$582
<b>TOTAL PERSONAL SERVICES</b>	<b>\$411,816</b>	<b>\$460,199</b>	<b>\$418,090</b>	<b>\$357,154</b>	<b>\$357,154</b>	<b>\$356,504</b>	<b>\$356,343</b>	<b>-0.23%</b>	<b>\$366,309</b>	<b>\$372,876</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 LEGAL EXPENSES	\$129,510	\$119,647	\$162,916	\$89,000	\$89,000	\$165,000	\$100,000	12.36%	\$100,000	\$100,000
2100000 POSTAGE ***	\$12,828	\$12,635	\$12,173	\$6,470	\$6,470	\$6,457	\$6,458	-0.19%	\$6,458	\$6,458
2130000 TRAVEL & TRAINING	\$7,215	\$9,209	\$7,570	\$8,375	\$8,375	\$9,146	\$8,070	-3.64%	\$8,720	\$5,920
2150000 ADVERTISING	\$27	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2160000 PRINTING AND PHOTOGRAPHY	\$11,954	\$15,645	\$15,898	\$9,600	\$9,600	\$9,750	\$9,800	2.08%	\$9,800	\$9,800
2330000 TELEPHONE	\$3,485	\$4,055	\$3,979	\$4,582	\$4,582	\$4,582	\$3,846	-16.06%	\$3,846	\$4,037
2370000 MAINTENANCE & REPAIR EQUIP.	\$0	\$0	\$0	\$100	\$100	\$100	\$100	0.00%	\$100	\$0
2550000 DUES & MEMBERSHIPS	\$3,374	\$3,416	\$3,834	\$4,270	\$4,270	\$4,107	\$4,120	-3.51%	\$4,130	\$4,115
2700000 CONTRACTUAL SERVICES ****	\$82,604	\$80,501	\$69,755	\$119,332	\$119,332	\$117,448	\$67,262	-43.63%	\$67,612	\$68,112
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$250,997</b>	<b>\$245,108</b>	<b>\$276,125</b>	<b>\$241,729</b>	<b>\$241,729</b>	<b>\$316,590</b>	<b>\$199,656</b>	<b>-17.41%</b>	<b>\$200,666</b>	<b>\$198,442</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$9,109	\$2,750	\$4,252	\$5,406	\$5,406	\$2,500	\$2,550	-52.83%	\$2,601	\$2,653
3210000 MEETINGS & RECEPTIONS	\$4,200	\$1,644	\$4,676	\$3,000	\$3,000	\$6,000	\$3,000	0.00%	\$3,000	\$3,000
<b>TOTAL COMMODITIES</b>	<b>\$13,309</b>	<b>\$4,394</b>	<b>\$8,928</b>	<b>\$8,406</b>	<b>\$8,406</b>	<b>\$8,500</b>	<b>\$5,550</b>	<b>-33.98%</b>	<b>\$5,601</b>	<b>\$5,653</b>
<b>TOTAL 1006 CITY MANAGER</b>	<b>\$676,122</b>	<b>\$709,701</b>	<b>\$703,143</b>	<b>\$607,289</b>	<b>\$607,289</b>	<b>\$681,594</b>	<b>\$561,549</b>	<b>-7.53%</b>	<b>\$572,575</b>	<b>\$576,971</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.

\*\*\*\* Moved from Non-Departmental - Community Relations, including history.

**10 GENERAL FUND - FINANCE**

10X1101	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
FINANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$360,495	\$356,769	\$302,485	\$350,478	\$350,478	\$353,800	\$365,988	4.43%	\$376,968	\$388,277
1020000 OVERTIME	\$15	\$1,642	\$501	\$250	\$250	\$600	\$500	100.00%	\$515	\$530
1030000 PART-TIME	\$0	\$3,267	\$3,428	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	\$4,080	\$4,162
1040000 MISCELLANEOUS	\$312	\$312	\$313	\$312	\$312	\$312	\$312	0.00%	\$318	\$325
1140000 FICA - EMPLOYER PORTION	\$26,559	\$26,686	\$22,536	\$27,428	\$27,428	\$27,700	\$28,672	4.54%	\$29,532	\$30,418
1150000 DEFERRED COMPENSATION CONTRIB.	\$3,500	\$3,500	\$3,096	\$3,500	\$3,500	\$3,500	\$4,000	14.29%	\$4,000	\$4,000
1160000 PENSION PLAN	\$0	\$15,631	\$16,290	\$25,800	\$25,800	\$25,800	\$35,940	39.30%	\$35,940	\$35,940
1180000 GROUP LIFE INS. PREMIUM	\$1,406	\$1,278	\$1,131	\$1,192	\$1,192	\$1,192	\$1,283	7.63%	\$1,308	\$1,335
1190000 DENTAL HEALTH INSURANCE	\$7,050	\$6,096	\$4,424	\$5,280	\$5,280	\$5,280	\$3,240	-38.64%	\$3,305	\$3,371
1200000 EMPLOYEE HEALTH CARE	\$42,467	\$47,197	\$38,224	\$38,802	\$38,802	\$31,700	\$32,773	-15.54%	\$35,067	\$37,522
1220000 REIMB-HRA DEDUCTIBLE *	\$1,269	\$1,654	\$1,662	\$1,797	\$1,797	\$1,699	\$1,797	0.00%	\$1,797	\$1,863
1960000 WORKERS' COMPENSATION **	\$641	\$790	\$765	\$839	\$839	\$770	\$807	-3.81%	\$812	\$828
<b>TOTAL PERSONAL SERVICES</b>	<b>\$443,714</b>	<b>\$464,822</b>	<b>\$394,855</b>	<b>\$459,678</b>	<b>\$459,678</b>	<b>\$456,353</b>	<b>\$479,312</b>	<b>4.27%</b>	<b>\$493,642</b>	<b>\$508,571</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$64,498	\$61,563	\$74,108	\$68,225	\$68,225	\$36,400	\$31,425	-53.94%	\$36,200	\$32,775
2100000 POSTAGE ***	\$3,743	\$4,383	\$3,209	\$6,942	\$6,942	\$5,658	\$5,738	-17.34%	\$5,738	\$5,738
2130000 TRAVEL & TRAINING	\$4,855	\$5,299	\$6,156	\$6,100	\$6,100	\$8,850	\$9,000	47.54%	\$9,250	\$8,250
2160000 PRINTING AND PHOTOGRAPHY	\$4,069	\$4,370	\$5,207	\$3,700	\$3,700	\$4,950	\$3,550	-4.05%	\$3,550	\$3,650
2330000 TELEPHONE	\$2,084	\$2,446	\$2,077	\$2,900	\$2,900	\$3,050	\$3,050	5.17%	\$3,050	\$3,050
2370000 MAINTENANCE & REPAIR EQUIP. ****	\$1,671	\$4,206	\$3,992	\$6,250	\$6,250	\$5,875	\$6,075	-2.80%	\$6,125	\$6,225
2420000 RENTALS ****	\$540	\$540	\$972	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,050
2550000 DUES & MEMBERSHIPS	\$1,384	\$575	\$312	\$500	\$500	\$2,165	\$2,195	339.00%	\$2,295	\$2,400
2690000 BANKING & CREDIT CARD FEES *****	\$4,873	\$7,126	\$7,370	\$0	\$0	\$12,257	\$30,660	100.00%	\$30,808	\$30,958
2700000 CONTRACTUAL SERVICES	\$180	\$0	\$0	\$0	\$0	\$34,820	\$36,225	100.00%	\$37,475	\$37,525
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$87,897</b>	<b>\$90,508</b>	<b>\$103,403</b>	<b>\$95,617</b>	<b>\$95,617</b>	<b>\$115,025</b>	<b>\$128,918</b>	<b>34.83%</b>	<b>\$135,491</b>	<b>\$131,621</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES ****	\$12,291	\$13,282	\$11,176	\$14,250	\$14,250	\$13,400	\$13,500	-5.26%	\$13,600	\$13,700
3070000 OPERATING SUPPLIES & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000	100.00%	\$1,000	\$0
3160000 CLOTHING & UNIFORMS	\$0	\$0	\$0	\$0	\$0	\$0	\$300	100.00%	\$0	\$300
<b>TOTAL COMMODITIES</b>	<b>\$12,291</b>	<b>\$13,282</b>	<b>\$11,176</b>	<b>\$14,250</b>	<b>\$14,250</b>	<b>\$13,400</b>	<b>\$15,800</b>	<b>10.88%</b>	<b>\$14,600</b>	<b>\$14,000</b>
<b>CAPITAL OUTLAY</b>										
5030000 CAPITAL OUTLAY ****	\$1,190	\$0	\$0	\$1,000	\$1,000	\$0	\$0	-100.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$1,190</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL 1101 FINANCE</b>	<b>\$545,092</b>	<b>\$568,612</b>	<b>\$509,434</b>	<b>\$570,545</b>	<b>\$570,545</b>	<b>\$584,778</b>	<b>\$624,030</b>	<b>9.37%</b>	<b>\$643,733</b>	<b>\$654,192</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.

\*\*\*\* Moved from Non-Departmental - General, including history.

\*\*\*\*\* Moved from account 2010000 Professional Services, including history.

**10 GENERAL FUND - HUMAN RESOURCES**

10X1007	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
HUMAN RESOURCES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$99,419	\$102,926	\$105,189	\$107,642	\$107,642	\$107,600	\$110,772	2.91%	\$114,096	\$117,518
1020000 OVERTIME	\$0	\$0	\$0	\$100	\$100	\$100	\$100	0.00%	\$103	\$106
1140000 FICA - EMPLOYER PORTION	\$7,693	\$7,914	\$8,051	\$8,242	\$8,242	\$8,160	\$8,482	2.91%	\$8,736	\$8,998
1160000 PENSION PLAN	\$0	\$4,466	\$5,430	\$8,600	\$8,600	\$8,600	\$10,878	26.49%	\$10,878	\$10,878
1180000 GROUP LIFE INS. PREMIUM	\$383	\$345	\$353	\$366	\$366	\$360	\$388	6.01%	\$396	\$404
1190000 DENTAL HEALTH INSURANCE	\$483	\$440	\$446	\$480	\$480	\$480	\$432	-10.00%	\$441	\$449
1200000 EMPLOYEE HEALTH CARE	\$5,661	\$5,875	\$6,258	\$6,494	\$6,494	\$6,500	\$6,577	1.28%	\$7,037	\$7,530
1220000 REIMB-HRA DEDUCTIBLE *	\$201	\$262	\$263	\$284	\$284	\$269	\$284	0.00%	\$284	\$295
1960000 WORKERS' COMPENSATION **	\$190	\$234	\$227	\$249	\$249	\$228	\$241	-3.21%	\$241	\$246
<b>TOTAL PERSONAL SERVICES</b>	<b>\$114,030</b>	<b>\$122,462</b>	<b>\$126,217</b>	<b>\$132,457</b>	<b>\$132,457</b>	<b>\$132,297</b>	<b>\$138,154</b>	<b>4.30%</b>	<b>\$142,212</b>	<b>\$146,424</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$19,575	\$19,700	100.00%	\$19,950	\$20,200
2100000 POSTAGE ***	\$603	\$706	\$517	\$1,119	\$1,119	\$912	\$925	-17.34%	\$925	\$925
2130000 TRAVEL & TRAINING ****	\$2,411	\$5,748	\$2,723	\$6,500	\$6,500	\$2,000	\$3,500	-46.15%	\$2,000	\$3,500
2150000 ADVERTISING	\$4,661	\$3,345	\$2,170	\$6,000	\$6,000	\$4,000	\$5,000	-16.67%	\$5,100	\$5,200
2160000 PRINTING AND PHOTOGRAPHY	\$1,845	\$1,126	\$733	\$1,990	\$1,990	\$1,682	\$2,053	3.17%	\$1,787	\$2,121
2330000 TELEPHONE	\$482	\$456	\$525	\$614	\$614	\$614	\$632	2.93%	\$658	\$685
2390000 MAINT. & REPAIR-OFFICE EQUIP.	\$0	\$0	\$0	\$0	\$0	\$0	\$150	100.00%	\$150	\$150
2550000 DUES & MEMBERSHIPS	\$835	\$835	\$840	\$970	\$970	\$969	\$976	0.62%	\$1,014	\$1,052
2560000 EDUCATION BENEFITS ****	\$9,894	\$15,746	\$16,901	\$24,500	\$24,500	\$18,000	\$18,000	-26.53%	\$18,000	\$18,000
2700000 CONTRACTUAL SERVICES	\$14,751	\$40,832	\$10,647	\$31,500	\$31,500	\$18,000	\$18,000	-42.86%	\$18,360	\$18,727
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$35,482</b>	<b>\$68,794</b>	<b>\$35,056</b>	<b>\$73,193</b>	<b>\$73,193</b>	<b>\$65,952</b>	<b>\$68,936</b>	<b>-5.82%</b>	<b>\$67,944</b>	<b>\$70,560</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$1,824	\$1,887	\$1,926	\$2,000	\$2,000	\$1,175	\$1,360	-32.00%	\$1,383	\$1,407
3020000 PUBLICATIONS	\$0	\$0	\$0	\$0	\$0	\$825	\$835	100.00%	\$852	\$869
<b>TOTAL COMMODITIES</b>	<b>\$1,824</b>	<b>\$1,887</b>	<b>\$1,926</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,195</b>	<b>9.75%</b>	<b>\$2,235</b>	<b>\$2,276</b>
<b>PROGRAMS</b>										
4080000 EMPLOYEE RELATIONS ****	\$33,952	\$31,069	\$23,360	\$28,025	\$28,025	\$27,625	\$28,260	0.84%	\$28,414	\$28,570
<b>TOTAL PROGRAMS</b>	<b>\$33,952</b>	<b>\$31,069</b>	<b>\$23,360</b>	<b>\$28,025</b>	<b>\$28,025</b>	<b>\$27,625</b>	<b>\$28,260</b>	<b>0.84%</b>	<b>\$28,414</b>	<b>\$28,570</b>
<b>TOTAL 1007 HUMAN RESOURCES</b>	<b>\$185,288</b>	<b>\$224,212</b>	<b>\$186,559</b>	<b>\$235,675</b>	<b>\$235,675</b>	<b>\$227,874</b>	<b>\$237,545</b>	<b>0.79%</b>	<b>\$240,805</b>	<b>\$247,830</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.

\*\*\*\* Moved from Non-Departmental - Employee Benefits, including history.

**10 GENERAL FUND - INFORMATION TECHNOLOGY**

10X1102	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
INFORMATION TECHNOLOGY	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$204,839	\$189,618	\$216,761	\$267,657	\$267,657	\$134,700	\$239,574	-10.49%	\$246,761	\$254,164
1020000 OVERTIME	\$381	\$14	\$514	\$1,000	\$1,000	\$0	\$1,000	0.00%	\$1,030	\$1,061
1140000 FICA - EMPLOYER PORTION	\$15,240	\$14,010	\$16,306	\$20,552	\$20,552	\$10,700	\$18,404	-10.45%	\$18,956	\$19,525
1160000 PENSION PLAN	\$0	\$8,932	\$9,955	\$17,200	\$17,200	\$17,202	\$22,079	28.37%	\$22,079	\$22,079
1180000 GROUP LIFE INSURANCE PREMIUM	\$981	\$883	\$943	\$913	\$913	\$912	\$842	-7.78%	\$859	\$876
1190000 DENTAL HEALTH INSURANCE	\$926	\$920	\$956	\$2,640	\$2,640	\$500	\$1,890	-28.41%	\$1,928	\$1,966
1200000 EMPLOYEE HEALTH CARE	\$6,059	\$7,166	\$9,398	\$25,370	\$25,370	\$7,100	\$18,330	-27.75%	\$19,613	\$20,986
1220000 REIMB-HRA DEDUCTIBLE *	\$806	\$1,051	\$1,056	\$1,142	\$1,142	\$1,080	\$1,142	0.00%	\$1,142	\$1,184
1960000 WORKERS' COMPENSATION **	\$414	\$510	\$494	\$542	\$542	\$497	\$523	-3.51%	\$524	\$535
<b>TOTAL PERSONAL SERVICES</b>	<b>\$229,646</b>	<b>\$223,104</b>	<b>\$256,383</b>	<b>\$337,016</b>	<b>\$337,016</b>	<b>\$172,691</b>	<b>\$303,784</b>	<b>-9.86%</b>	<b>\$312,892</b>	<b>\$322,376</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$20,000	\$15,000	100.00%	\$125,500	\$43,000
2130000 TRAVEL & TRAINING	\$15,451	\$11,229	\$18,916	\$30,450	\$39,950	\$21,851	\$30,650	0.66%	\$19,750	\$40,750
2150000 ADVERTISING	\$0	\$820	\$1,190	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
2160000 PRINTING AND PHOTOGRAPHY	\$0	\$37	\$0	\$100	\$100	\$100	\$100	0.00%	\$100	\$100
2330000 TELEPHONE	\$3,334	\$12,208	\$20,532	\$5,200	\$5,200	\$5,200	\$5,400	3.85%	\$5,600	\$5,600
2370000 MAINTENANCE & REPAIR EQUIPMENT	\$109,182	\$113,893	\$139,650	\$195,719	\$220,719	\$241,375	\$297,219	51.86%	\$441,482	\$426,200
2700000 CONTRACTUAL SERVICE	\$81,910	\$98,557	\$90,097	\$266,251	\$272,251	\$276,837	\$206,808	-22.33%	\$169,058	\$169,258
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$209,877</b>	<b>\$236,744</b>	<b>\$270,385</b>	<b>\$498,720</b>	<b>\$539,220</b>	<b>\$566,363</b>	<b>\$556,177</b>	<b>11.52%</b>	<b>\$762,490</b>	<b>\$685,908</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$1,176	\$1,534	\$573	\$1,100	\$1,100	\$0	\$0	-100.00%	\$0	\$0
3530000 COMPUTER ACCESSORIES	\$13,781	\$17,232	\$10,694	\$18,600	\$18,600	\$41,172	\$63,000	238.71%	\$25,000	\$32,000
<b>TOTAL COMMODITIES</b>	<b>\$14,957</b>	<b>\$18,766</b>	<b>\$11,267</b>	<b>\$19,700</b>	<b>\$19,700</b>	<b>\$41,172</b>	<b>\$63,000</b>	<b>219.80%</b>	<b>\$25,000</b>	<b>\$32,000</b>
<b>CAPITAL OUTLAY</b>										
5030000 CAPITAL OUTLAY	\$59,093	\$8,242	\$0	\$5,500	\$5,500	\$17,000	\$0	-100.00%	\$0	\$0
5200000 COMPUTER SOFTWARE	\$46,501	\$16,382	\$0	\$16,124	\$16,124	\$6,694	\$7,000	-56.59%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$105,594</b>	<b>\$24,624</b>	<b>\$0</b>	<b>\$21,624</b>	<b>\$21,624</b>	<b>\$23,694</b>	<b>\$7,000</b>	<b>-67.63%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$2,612	\$54,361	\$113,846	\$113,846	\$113,846	\$146,673	28.83%	\$182,473	\$206,273
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$2,612</b>	<b>\$54,361</b>	<b>\$113,846</b>	<b>\$113,846</b>	<b>\$113,846</b>	<b>\$146,673</b>	<b>28.83%</b>	<b>\$182,473</b>	<b>\$206,273</b>
<b>TOTAL 1102 INFORMATION TECHNOLOGY</b>	<b>\$560,074</b>	<b>\$505,850</b>	<b>\$592,396</b>	<b>\$990,906</b>	<b>\$1,031,406</b>	<b>\$917,766</b>	<b>\$1,076,634</b>	<b>8.65%</b>	<b>\$1,282,855</b>	<b>\$1,246,557</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - MUNICIPAL COURT / CUSTOMER SERVICE**

10X1003	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
MUNICIPAL COURT / CUSTOMER SERVICE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$129,484	\$133,544	\$106,124	\$105,576	\$105,576	\$110,000	\$111,869	5.96%	\$115,225	\$118,681
1020000 OVERTIME	\$12,367	\$13,820	\$13,303	\$14,500	\$14,500	\$13,000	\$14,500	0.00%	\$14,935	\$15,383
1030000 PART-TIME	\$0	\$0	\$27,191	\$40,000	\$40,000	\$43,000	\$43,000	7.50%	\$43,860	\$44,737
1140000 FICA - EMPLOYER PORTION	\$9,841	\$10,114	\$10,237	\$12,246	\$12,246	\$12,600	\$12,957	5.81%	\$13,345	\$13,746
1160000 PENSION PLAN	\$0	\$6,699	\$6,335	\$8,600	\$8,600	\$8,600	\$9,712	12.93%	\$9,712	\$9,712
1180000 GROUP LIFE INS. PREMIUM	\$500	\$413	\$503	\$408	\$408	\$408	\$442	8.33%	\$451	\$460
1190000 DENTAL HEALTH INSURANCE	\$2,076	\$2,436	\$1,637	\$1,560	\$1,560	\$1,560	\$1,404	-10.00%	\$1,432	\$1,461
1200000 EMPLOYEE HEALTH CARE	\$13,809	\$19,371	\$14,131	\$13,432	\$13,432	\$13,500	\$14,541	8.26%	\$15,559	\$16,648
1220000 REIMB. HRA DEDUCTIBLE *	\$431	\$562	\$565	\$611	\$611	\$578	\$611	0.00%	\$611	\$634
1960000 WORKERS' COMPENSATION **	\$211	\$261	\$253	\$277	\$277	\$254	\$265	-4.33%	\$268	\$273
<b>TOTAL PERSONAL SERVICES</b>	<b>\$168,719</b>	<b>\$187,220</b>	<b>\$180,279</b>	<b>\$197,210</b>	<b>\$197,210</b>	<b>\$203,500</b>	<b>\$209,301</b>	<b>6.13%</b>	<b>\$215,398</b>	<b>\$221,735</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$0	\$40,125	\$44,000	\$54,000	\$52,806	\$54,000	22.73%	\$54,000	\$54,000
2100000 POSTAGE ***	\$12,716	\$8,040	\$6,949	\$10,611	\$10,611	\$9,758	\$10,011	-5.65%	\$10,111	\$10,211
2130000 TRAVEL & TRAINING	\$661	\$943	\$1,372	\$2,400	\$2,400	\$1,100	\$2,900	20.83%	\$2,900	\$2,900
2160000 PRINTING AND PHOTOGRAPHY	\$27	\$487	\$3,578	\$3,500	\$3,500	\$4,500	\$4,500	28.57%	\$4,000	\$4,000
2330000 TELEPHONE	\$850	\$874	\$907	\$970	\$970	\$970	\$1,013	4.43%	\$1,025	\$1,040
2550000 DUES & MEMBERSHIPS	\$489	\$407	\$0	\$300	\$300	\$850	\$850	183.33%	\$850	\$850
2690000 BANKING & CREDIT CARD FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$5,940	100.00%	\$6,030	\$6,120
2700000 CONTRACTUAL SERVICES	\$18,253	\$16,598	\$22,618	\$35,500	\$35,500	\$20,301	\$21,400	-39.72%	\$21,900	\$21,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$32,996</b>	<b>\$27,349</b>	<b>\$75,549</b>	<b>\$97,281</b>	<b>\$107,281</b>	<b>\$90,285</b>	<b>\$100,614</b>	<b>3.43%</b>	<b>\$100,816</b>	<b>\$100,521</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$4,215	\$1,840	\$285	\$1,700	\$1,700	\$1,700	\$1,800	5.88%	\$1,800	\$3,900
3070000 OPERATING SUPPLIES & EQUIPMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$200	100.00%	\$0	\$200
<b>TOTAL COMMODITIES</b>	<b>\$4,215</b>	<b>\$1,840</b>	<b>\$285</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$1,700</b>	<b>\$2,000</b>	<b>17.65%</b>	<b>\$1,800</b>	<b>\$4,100</b>
<b>TOTAL 1003 MUNICIPAL COURT / CUSTOMER SERVICE</b>	<b>\$205,930</b>	<b>\$216,409</b>	<b>\$256,113</b>	<b>\$296,191</b>	<b>\$306,191</b>	<b>\$295,485</b>	<b>\$311,915</b>	<b>5.31%</b>	<b>\$318,014</b>	<b>\$326,356</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.

## PERSONNEL SCHEDULE

**DEPARTMENT: Administrative Services**

**FUND: General**

**DIVISION: City Manager**

**DIVISION ACCOUNT: 1006**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
City Manager	1	1	1	1	1	1	1
Deputy City Manager *	1	1	1	0	0	0	0
Executive Secretary/City Clerk	1	1	1	1	1	1	1
Economic Developer **	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Communications Coordinator ***	0	0.75	0.75	0.75	0.5	0.5	0.5
Management Analyst ****	0.5	0	0	0	0	0	0
<b>Total:</b>	3.75	4	4	3	2.75	2.75	2.75

\* Deputy City Manager position eliminated in FY 2012.

\*\* Economic Developer position has 75% of salary charged to the Special Business District (Fund 45).

\*\*\* Communications Coordinator (two positions FY 2010 - FY2012), 50% salary and 25% salary is charged to the Special Business District (Fund 45).  
50% salary of second position is charged to CRSWC, which is not part of City Budget. Beginning FY 2013 (one position), 50% salary charged to the Special Business District (Fund 45).

\*\*\*\* Management Analyst 1/2 salary was charged to the Special Business District (Fund 45). This position was eliminated in FY 2010.

## PERSONNEL SCHEDULE

**DEPARTMENT: Administrative Services**

**FUND: General**

**DIVISION: Finance**

**DIVISION ACCOUNT: 1101**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Director of Finance & Administration	0	0	0	1	1	1	1
Director of Finance *	1	1	1	0	0	0	0
Assistant Director of Finance	1	1	1	1	1	1	1
Accountant	1	1	1	2	2	2	2
Administrative Secretary	1	1	1	2	2	2	2
Management Analyst **	1	1	1	0	0	0	0
Accounts Clerk ***	1	1	1	0	0	0	0
Accounts Supervisor	1	1	0	0	0	0	0
<b>Total:</b>	7	7	6	6	6	6	6

\* Director of Finance was combined with Deputy City Manager for new position of Director of Finance and Administration.

\*\* Position changed to Accountant in FY 2012.

\*\*\* Position changed to Administrative Secretary in FY 2012.



## PERSONNEL SCHEDULE

**DEPARTMENT: Administrative Services**

**FUND: General**

**DIVISION: Human Resources**

**DIVISION ACCOUNT: 1007**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Human Resources Manager	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
<b>Total:</b>	2	2	2	2	2	2	2

## PERSONNEL SCHEDULE

**DEPARTMENT: Administrative Services**

**FUND: General**

**DIVISION: Information Technology**

**DIVISION ACCOUNT: 1102**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Director of IT *	1	1	1	0	0	0	0
IT Manager	0	0	0	1	1	1	1
Assistant Manager of IT	1	1	1	1	1	1	1
IT Support Technician	1	1	1	1	1	1	1
Technology Specialist	0	1	1	1	0	0	0
IT Applications Specialist **	0	0	0	0	0.5	0.5	0.5
<b>Total:</b>	3	4	4	4	3.5	3.5	3.5

\* Position changed to IT Manager in FY 2012.

\*\* IT Applications Specialist, which replaced Technology Specialist in FY 2013, is split between Special Business District (25%), General Fund Administrative Services - IT (50%) and CRSWC (25%), which is not part of the City Budget.

## PERSONNEL SCHEDULE

**DEPARTMENT: Administrative Services**

**FUND: General**

**DIVISION: Municipal Court and Customer Service**

**DIVISION ACCOUNT: 1003**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Court Clerk/Customer Service	1	1	1	1	1	1	1
Court Assistant *	2	2	2	1	1	1	1
<b>Total:</b>	3	3	3	2	2	2	2

\* One full-time Court Assistant position was replaced with two part-time positions in FY 2012.

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# DEPARTMENT OF PLANNING AND DEVELOPMENT SERVICES

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## ***Mission and Description***

*Mission: To improve the quality of life for our citizens by protecting the natural environment and City identity while balancing the need for economic vitality; provide a fair and efficient system of application for permits and inspection processing to meet customers' needs; and ensure public trust and community involvement by conducting all planning efforts in an open, accessible manner.*

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

## **Goal and Key Intended Outcomes**

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

**Key Intended Outcomes:** *Planning and Sustainability*

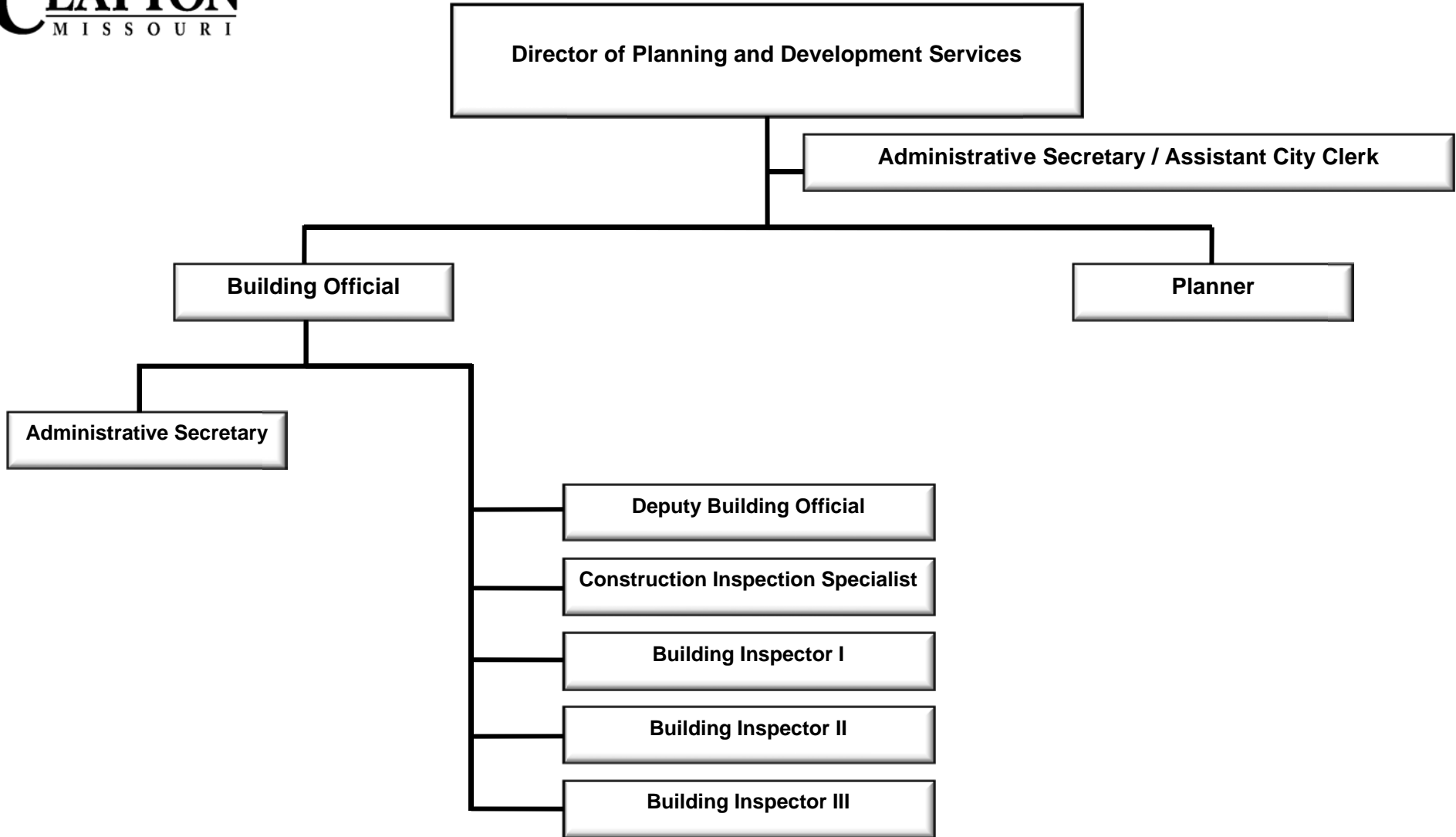
**Performance Measures (by Fiscal Year):**

<b>Category</b>	<b>Measure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
<i>Customer</i>	<i>% of residents rating appearance of Clayton as good or better</i>	93%	92%	92%	95%	95%
<i>Process</i>	<i>% of property maintenance cases brought to compliance prior to referral to court</i>	93%	95%	85%	95%	95%
	<i>% of projects approved without modification to ARB guidelines</i>	94%	97%	99%	100%	100%
<i>People</i>	<i>Average Annual hours of training per employee</i>	30.45	24.83	27.02	30	30
	<i>Employee Engagement Index</i>	N/A	4.34	N/A	3.98*	N/A

*\*Actual Employee Engagement Index results.*



# City of Clayton Department of Planning and Development Services



## SUMMARY OF EXPENDITURES BY CATEGORY

DEPARTMENT: PLANNING & DEVELOPMENT

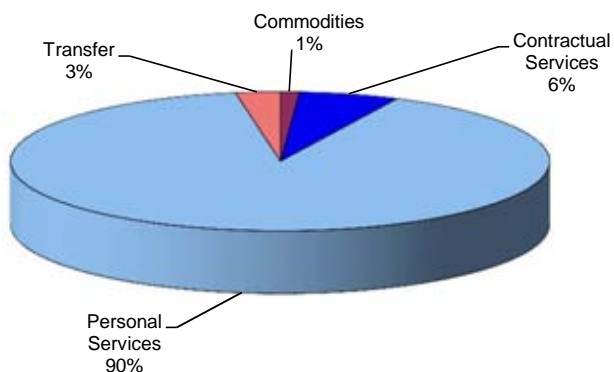
FUND: GENERAL

CATEGORY: ALL

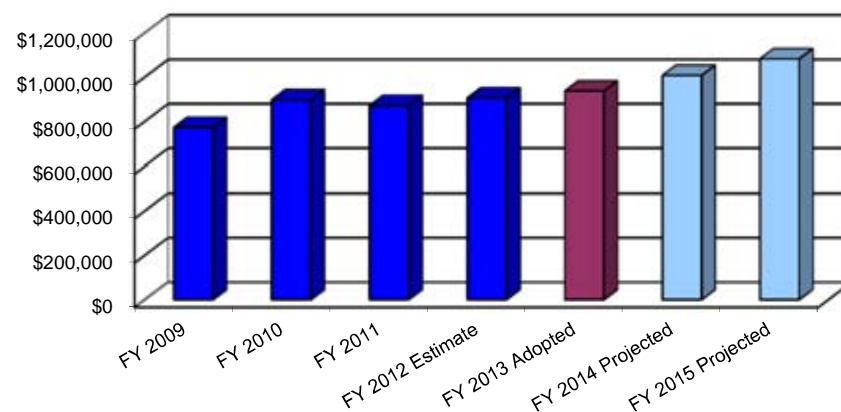
DIVISION ACCOUNT: 1008

PLANNING & DEVELOPMENT - BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$721,063	\$756,400	\$811,402	\$846,057	\$846,057	\$814,483	\$845,638	-0.05%	\$871,662	\$899,116
CONTRACTUAL SERVICES	\$44,860	\$117,689	\$40,804	\$163,424	\$163,424	\$56,546	\$56,376	-65.50%	\$105,175	\$155,347
COMMODITIES	\$7,659	\$10,065	\$7,686	\$13,066	\$13,066	\$13,066	\$10,666	-18.37%	\$10,666	\$12,666
TOTAL EXPENDITURES	\$773,582	\$884,154	\$859,892	\$1,022,547	\$1,022,547	\$884,095	\$912,680	-10.74%	\$987,503	\$1,067,129
TRANSFERS OUT	\$0	\$13,730	\$12,300	\$22,338	\$22,338	\$22,338	\$25,081	12.28%	\$20,437	\$15,315
<b>TOTAL PLANNING &amp; DEVELOPMENT</b>	<b>\$773,582</b>	<b>\$897,884</b>	<b>\$872,192</b>	<b>\$1,044,885</b>	<b>\$1,044,885</b>	<b>\$906,433</b>	<b>\$937,761</b>	<b>-10.25%</b>	<b>\$1,007,940</b>	<b>\$1,082,444</b>

**FY 2013 ADOPTED BUDGET**



**TOTAL EXPENDITURES**



**10 GENERAL FUND - PLANNING & DEVELOPMENT**

10X1008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
PLANNING & DEVELOPMENT	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$575,546	\$565,377	\$610,435	\$622,843	\$622,843	\$603,000	\$612,737	-1.62%	\$631,120	\$650,053
1020000 OVERTIME	\$4,735	\$3,205	\$2,823	\$7,000	\$7,000	\$4,200	\$5,000	-28.57%	\$5,210	\$5,426
1030000 PART-TIME	\$5,680	\$19,961	\$7,435	\$5,200	\$5,200	\$0	\$5,200	0.00%	\$5,304	\$5,410
1040000 MISCELLANEOUS	\$888	\$888	\$890	\$888	\$888	\$888	\$2,088	135.14%	\$2,130	\$2,172
1140000 FICA - EMPLOYER PORTION	\$43,198	\$44,623	\$45,577	\$48,621	\$48,621	\$44,380	\$47,968	-1.34%	\$49,406	\$50,888
1160000 PENSION PLAN	\$0	\$24,563	\$27,150	\$43,000	\$43,000	\$43,000	\$60,053	39.66%	\$60,053	\$60,053
1180000 GROUP LIFE INS. PREMIUM	\$2,364	\$2,155	\$2,245	\$2,140	\$2,140	\$2,150	\$2,165	1.17%	\$2,208	\$2,252
1190000 DENTAL HEALTH INSURANCE	\$9,218	\$8,227	\$9,636	\$9,600	\$9,600	\$10,200	\$8,640	-10.00%	\$8,813	\$8,989
1200000 EMPLOYEE HEALTH CARE	\$61,886	\$65,578	\$83,948	\$83,492	\$83,492	\$85,200	\$79,239	-5.09%	\$84,786	\$90,721
1220000 REIMB-HRA DEDUCTIBLE *	\$2,679	\$3,492	\$3,511	\$3,796	\$3,796	\$3,589	\$3,796	0.00%	\$3,796	\$3,934
1960000 WORKERS' COMPENSATION **	\$14,869	\$18,331	\$17,752	\$19,477	\$19,477	\$17,876	\$18,752	-3.72%	\$18,836	\$19,218
<b>TOTAL PERSONAL SERVICES</b>	<b>\$721,063</b>	<b>\$756,400</b>	<b>\$811,402</b>	<b>\$846,057</b>	<b>\$846,057</b>	<b>\$814,483</b>	<b>\$845,638</b>	<b>-0.05%</b>	<b>\$871,662</b>	<b>\$899,116</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$50,000	\$100,000
2100000 POSTAGE ***	\$5,255	\$6,155	\$4,505	\$9,747	\$9,747	\$7,944	\$8,057	-17.34%	\$8,057	\$8,057
2130000 TRAVEL & TRAINING	\$9,070	\$8,861	\$6,182	\$9,860	\$9,860	\$9,860	\$9,980	1.22%	\$9,980	\$9,980
2150000 ADVERTISING	\$1,889	\$503	\$480	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	\$2,000	\$2,000
2160000 PRINTING AND PHOTOGRAPHY	\$3,402	\$4,324	\$4,109	\$1,700	\$1,700	\$1,700	\$1,700	0.00%	\$1,700	\$1,700
2330000 TELEPHONE	\$5,838	\$6,713	\$7,465	\$7,065	\$7,065	\$7,065	\$5,902	-16.46%	\$4,701	\$4,873
2370000 MAINTENANCE & REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0	\$150	100.00%	\$150	\$150
2550000 DUES & MEMBERSHIPS	\$2,120	\$1,930	\$3,225	\$3,110	\$3,110	\$3,035	\$3,645	17.20%	\$3,645	\$3,645
2700000 CONTRACTUAL SERVICES	\$17,286	\$89,203	\$14,838	\$129,942	\$129,942	\$24,942	\$24,942	-80.81%	\$24,942	\$24,942
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$44,860</b>	<b>\$117,689</b>	<b>\$40,804</b>	<b>\$163,424</b>	<b>\$163,424</b>	<b>\$56,546</b>	<b>\$56,376</b>	<b>-65.50%</b>	<b>\$105,175</b>	<b>\$155,347</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$6,525	\$6,675	\$5,522	\$9,466	\$9,466	\$9,466	\$7,566	-20.07%	\$7,566	\$9,566
3070000 OPERATING SUPPLIES & EQUIP.	\$24	\$258	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3160000 CLOTHING & UNIFORMS	\$744	\$1,642	\$1,695	\$1,600	\$1,600	\$1,600	\$1,600	0.00%	\$1,600	\$1,600
3210000 MEETINGS & RECEPTIONS	\$366	\$1,490	\$469	\$2,000	\$2,000	\$2,000	\$1,500	-25.00%	\$1,500	\$1,500
<b>TOTAL COMMODITIES</b>	<b>\$7,659</b>	<b>\$10,065</b>	<b>\$7,686</b>	<b>\$13,066</b>	<b>\$13,066</b>	<b>\$13,066</b>	<b>\$10,666</b>	<b>-18.37%</b>	<b>\$10,666</b>	<b>\$12,666</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$13,730	\$12,300	\$22,338	\$22,338	\$22,338	\$25,081	12.28%	\$20,437	\$15,315
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$13,730</b>	<b>\$12,300</b>	<b>\$22,338</b>	<b>\$22,338</b>	<b>\$22,338</b>	<b>\$25,081</b>	<b>12.28%</b>	<b>\$20,437</b>	<b>\$15,315</b>
<b>TOTAL 1008 PLANNING &amp; DEVELOPMENT</b>	<b>\$773,582</b>	<b>\$897,884</b>	<b>\$872,192</b>	<b>\$1,044,885</b>	<b>\$1,044,885</b>	<b>\$906,433</b>	<b>\$937,761</b>	<b>-10.25%</b>	<b>\$1,007,940</b>	<b>\$1,082,444</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.



## PERSONNEL SCHEDULE

**DEPARTMENT: Planning and Development Services**

**FUND: General**

**DIVISION: Planning/Building Inspection**

**DIVISION ACCOUNT: 1008**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Director of Planning & Development	1	1	1	1	1	1	1
Planner *	1	1	1	1	1	1	1
Administrative Secretary	2	2	2	2	2	2	2
Building Official	1	1	1	1	1	1	1
Deputy Building Official	1	1	1	1	1	1	1
Construction Inspector	1	1	1	1	1	1	1
Building Inspector	3	3	3	3	3	3	3
Property Maintenance Inspector	0	0	0	0	0	0	0
Planner/Sustainability Coordinator **	0	1	1	0	0	0	0
<b>Total:</b>	10	11	11	10	10	10	10

\* Title changed from Senior Planner in FY 2013.

\*\* Position eliminated in FY 2012.

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# DEPARTMENT OF POLICE

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## ***Mission and Description***

*Mission: The mission of the Clayton Police Department is to provide a safe and secure environment for the residents, business community, and visitors in the City of Clayton through the effective and efficient delivery of professional, positive, and innovative services.*

*Description: The Police Department is divided into two bureaus: The Field Operations Bureau, which is responsible for patrol, traffic, calls-for-service, parking control and community relations/crime prevention; and the Investigations and Support Bureau, which is responsible for follow-up investigations, juvenile matters, communications, and administration.*

### **Goal and Key Intended Outcome**

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

**Key Intended Outcome:** *Public Safety*

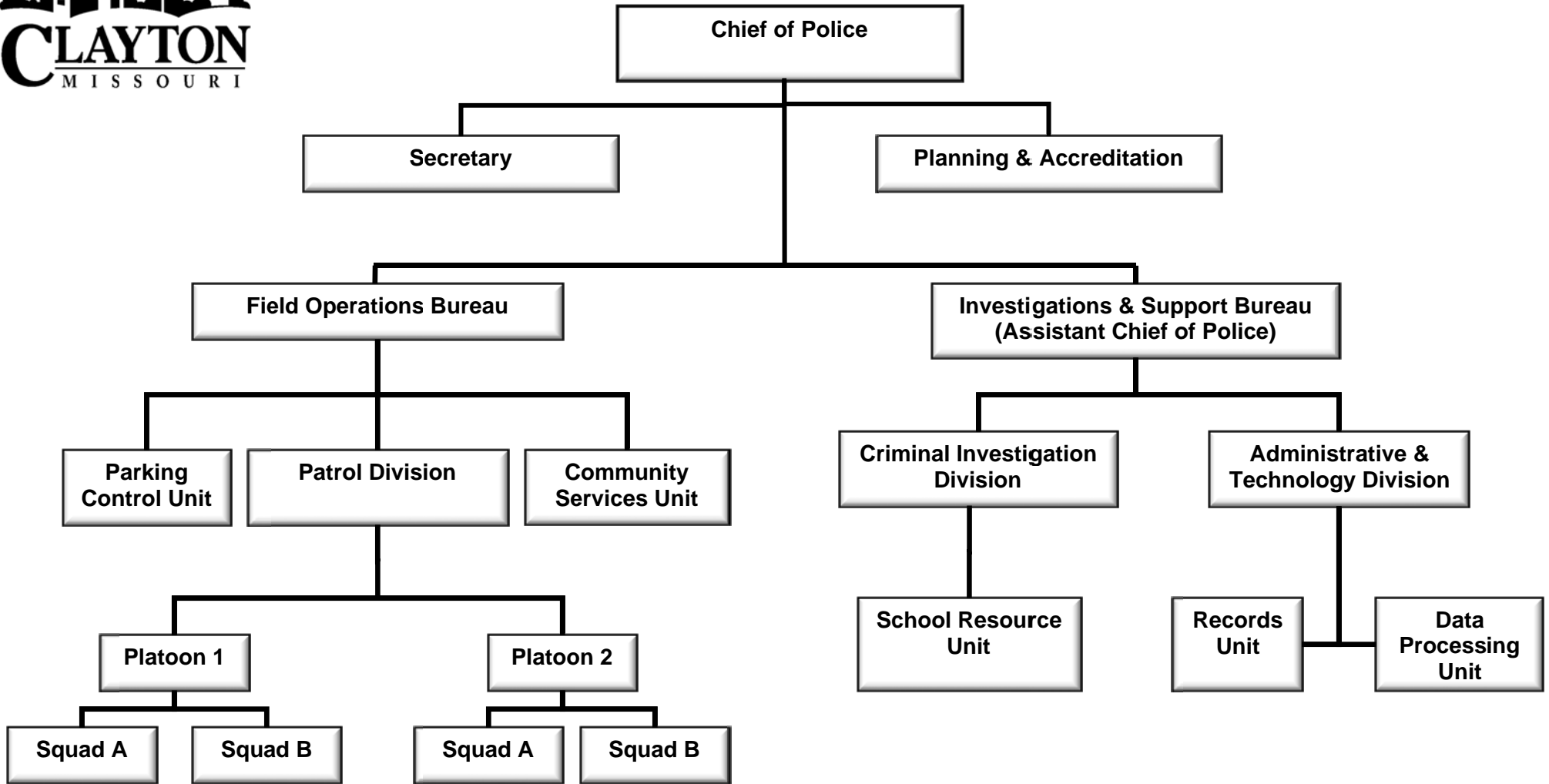
**Performance Measures (by Fiscal Year):**

<b>Category</b>	<b>Measure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
<i>Customer</i>	<i>% of residents who feel safe</i>	94%	94%	94%	95%	95%
<i>Financial</i>	<i>Police cost per capita</i>	\$116.83	\$117.49	\$118.13	\$123	\$123
<i>Process</i>	<i>Response time for priority police calls (dispatch receipt of call to arrival on scene)</i>	4:45	4:14	4:16	4:10	4:10
	<i>UCR Part I crimes per 1,000 population</i>	20.3	19.24	19.7	19.0	19.0
<i>People</i>	<i>Annual training hours per employee</i>	N/A	141	90	100	100
	<i>Employee Engagement Index</i>	N/A	4.23	N/A	4.22*	N/A

*\*Actual Employee Engagement Index results.*



# City of Clayton Police Department



**SUMMARY OF EXPENDITURES BY PROGRAM**

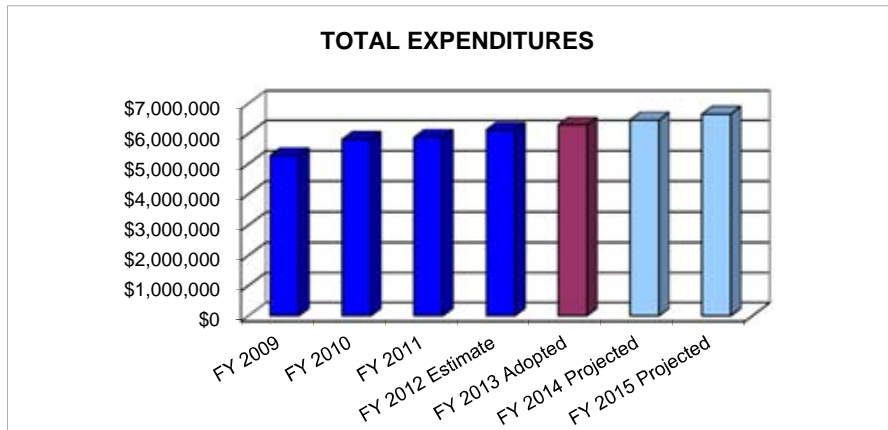
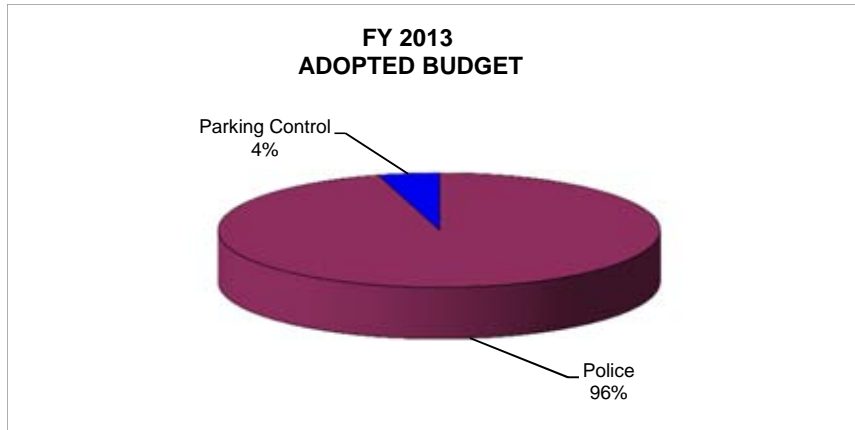
**DEPARTMENT: POLICE**

**FUND: GENERAL**

**PROGRAM: ALL**

**PROGRAM ACCOUNTS: 1200-1201**

POLICE DEPARTMENT - BY PROGRAM	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
1200 POLICE	\$5,063,502	\$5,573,622	\$5,633,006	\$5,802,748	\$5,849,748	\$5,864,236	\$6,006,373	3.51%	\$6,175,694	\$6,354,127
1201 PARKING CONTROL	\$210,627	\$235,790	\$247,885	\$272,044	\$272,044	\$256,718	\$280,372	3.06%	\$275,776	\$296,073
<b>TOTAL POLICE</b>	<b>\$5,274,129</b>	<b>\$5,809,412</b>	<b>\$5,880,891</b>	<b>\$6,074,792</b>	<b>\$6,121,792</b>	<b>\$6,120,954</b>	<b>\$6,286,745</b>	<b>3.49%</b>	<b>\$6,451,470</b>	<b>\$6,650,200</b>



## SUMMARY OF EXPENDITURES BY CATEGORY

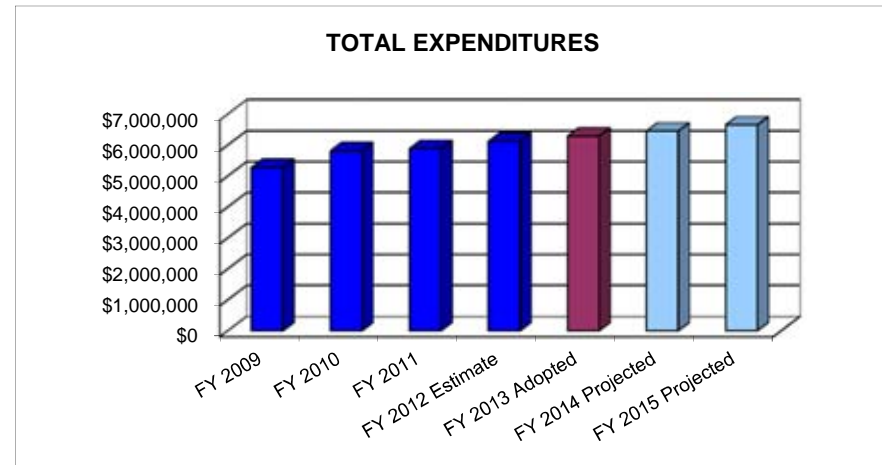
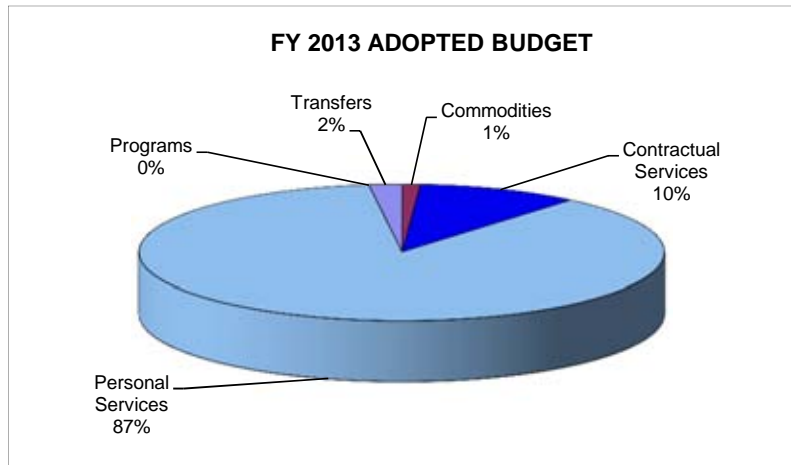
**DEPARTMENT: POLICE**

**FUND: GENERAL**

**CATEGORY: ALL**

**DIVISION ACCOUNTS: 1200-1201**

POLICE DEPARTMENT - BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$4,706,778	\$5,143,141	\$5,178,035	\$5,343,445	\$5,343,445	\$5,358,111	\$5,459,514	2.17%	\$5,617,427	\$5,783,864
CONTRACTUAL SERVICES	\$501,301	\$527,813	\$557,981	\$556,980	\$603,980	\$581,576	\$629,224	12.97%	\$632,786	\$654,605
COMMODITIES	\$66,050	\$75,485	\$78,123	\$75,950	\$75,950	\$82,850	\$70,400	-7.31%	\$71,400	\$90,200
PROGRAMS	\$0	\$0	\$3,704	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$5,274,129</b>	<b>\$5,746,439</b>	<b>\$5,817,843</b>	<b>\$5,976,375</b>	<b>\$6,023,375</b>	<b>\$6,022,537</b>	<b>\$6,159,138</b>	<b>3.06%</b>	<b>\$6,321,613</b>	<b>\$6,528,669</b>
TRANSFERS OUT	\$0	\$62,973	\$63,048	\$98,417	\$98,417	\$98,417	\$127,607	29.66%	\$129,857	\$121,531
<b>TOTAL POLICE</b>	<b>\$5,274,129</b>	<b>\$5,809,412</b>	<b>\$5,880,891</b>	<b>\$6,074,792</b>	<b>\$6,121,792</b>	<b>\$6,120,954</b>	<b>\$6,286,745</b>	<b>3.49%</b>	<b>\$6,451,470</b>	<b>\$6,650,200</b>



**10 GENERAL FUND - POLICE**

10X1200	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
POLICE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$3,199,677	\$3,261,833	\$3,337,784	\$3,411,366	\$3,411,366	\$3,457,000	\$3,539,125	3.75%	\$3,644,759	\$3,753,562
1020000 OVERTIME	\$123,334	\$147,776	\$138,494	\$147,000	\$147,000	\$144,000	\$147,000	0.00%	\$151,410	\$155,952
1030000 PART-TIME	\$9,500	\$20,366	\$17,668	\$20,000	\$20,000	\$17,600	\$20,800	4.00%	\$21,216	\$21,640
1040000 MISCELLANEOUS	\$32,165	\$31,432	\$32,483	\$30,271	\$30,271	\$33,392	\$33,628	11.09%	\$34,301	\$34,987
1080000 HOLIDAY PAY *	\$9,200	\$10,568	\$12,043	\$13,000	\$13,000	\$13,000	\$13,000	0.00%	\$13,130	\$13,395
1140000 FICA - EMPLOYER PORTION	\$251,922	\$259,483	\$263,185	\$277,145	\$277,145	\$269,700	\$285,999	3.19%	\$294,579	\$303,417
1150000 DEFERRED COMPENSATION CONTRIB.	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%	\$3,000	\$3,000
1160000 PENSION PLAN	\$408,209	\$680,981	\$605,087	\$601,056	\$601,056	\$604,000	\$591,902	-1.52%	\$592,002	\$592,102
1180000 GROUP LIFE INS. PREMIUM	\$12,438	\$11,101	\$11,255	\$12,136	\$12,136	\$12,138	\$12,838	5.78%	\$13,095	\$13,357
1190000 DENTAL HEALTH INSURANCE	\$48,234	\$42,757	\$42,098	\$47,373	\$47,373	\$47,900	\$41,364	-12.68%	\$42,191	\$43,035
1200000 EMPLOYEE HEALTH CARE	\$317,181	\$341,615	\$378,050	\$416,660	\$416,660	\$406,000	\$408,856	-1.87%	\$437,476	\$468,099
1220000 REIMB-HRA DEDUCTIBLE **	\$13,353	\$17,408	\$17,500	\$18,921	\$18,921	\$17,889	\$18,921	0.00%	\$18,921	\$19,609
1960000 WORKERS' COMPENSATION ***	\$81,851	\$100,907	\$97,722	\$107,220	\$107,220	\$98,405	\$103,227	-3.72%	\$103,689	\$105,793
<b>TOTAL PERSONAL SERVICES</b>	<b>\$4,510,064</b>	<b>\$4,929,227</b>	<b>\$4,956,369</b>	<b>\$5,105,148</b>	<b>\$5,105,148</b>	<b>\$5,124,024</b>	<b>\$5,219,660</b>	<b>2.24%</b>	<b>\$5,369,769</b>	<b>\$5,527,948</b>
<b>CONTRACTUAL SERVICES</b>										
2030000 MEDICAL SERVICES	\$1,962	\$3,875	\$3,091	\$6,050	\$6,050	\$3,000	\$4,100	-32.23%	\$8,500	\$3,000
2090000 MISC. OUTSIDE PERSONAL SERV.	\$4,953	\$919	\$2,133	\$4,000	\$18,000	\$16,500	\$20,200	405.00%	\$18,200	\$18,200
2100000 POSTAGE ****	\$887	\$1,039	\$760	\$1,645	\$1,645	\$1,341	\$1,360	-17.33%	\$1,360	\$1,360
2130000 TRAVEL & TRAINING *****	\$34,133	\$28,626	\$35,525	\$19,745	\$19,745	\$23,992	\$32,290	63.54%	\$30,790	\$34,290
2160000 PRINTING AND PHOTOGRAPHY	\$2,580	\$1,183	\$2,566	\$3,300	\$3,300	\$2,700	\$5,300	60.61%	\$3,300	\$600
2330000 TELEPHONE	\$25,684	\$27,115	\$25,360	\$28,445	\$28,445	\$28,445	\$26,647	-6.32%	\$29,950	\$29,950
2370000 MAINTENANCE & REPAIR EQUIP.	\$23,585	\$22,988	\$13,775	\$21,350	\$21,350	\$12,050	\$11,650	-45.43%	\$11,550	\$11,550
2550000 DUES & MEMBERSHIPS	\$2,994	\$3,003	\$2,701	\$3,225	\$3,225	\$3,055	\$3,080	-4.50%	\$3,080	\$3,080
2700000 CONTRACTUAL SERVICE	\$393,448	\$431,572	\$460,050	\$456,604	\$489,604	\$488,993	\$510,697	11.85%	\$524,556	\$538,675
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$490,226</b>	<b>\$520,320</b>	<b>\$545,961</b>	<b>\$544,364</b>	<b>\$591,364</b>	<b>\$580,076</b>	<b>\$615,324</b>	<b>13.04%</b>	<b>\$631,286</b>	<b>\$640,705</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$16,524	\$14,823	\$14,002	\$17,100	\$17,100	\$16,750	\$17,750	3.80%	\$17,750	\$17,250
3070000 OPERATING SUPPLIES & EQUIPMENT	\$20,485	\$23,883	\$21,681	\$22,200	\$22,200	\$25,150	\$19,300	-13.06%	\$24,800	\$25,300
3160000 CLOTHING & UNIFORMS	\$14,603	\$22,089	\$28,978	\$19,600	\$19,600	\$20,200	\$19,600	0.00%	\$16,100	\$37,000
3220000 FOOD & BEVERAGE	\$5,306	\$5,971	\$6,058	\$4,400	\$4,400	\$5,900	\$5,400	22.73%	\$4,400	\$4,400
3320000 AWARDS, RECOGNITION & BADGES	\$2,292	\$1,213	\$606	\$4,500	\$4,500	\$6,700	\$600	-86.67%	\$600	\$0
3420000 COMMUNITY RELATIONS - SUPPLIES	\$4,002	\$3,503	\$3,973	\$4,300	\$4,300	\$4,300	\$3,900	-9.30%	\$3,900	\$3,900
3440000 MISC. - UNDERCOVER FUND	\$0	\$0	\$0	\$250	\$250	\$250	\$250	0.00%	\$250	\$250
<b>TOTAL COMMODITIES</b>	<b>\$63,212</b>	<b>\$71,482</b>	<b>\$75,298</b>	<b>\$72,350</b>	<b>\$72,350</b>	<b>\$79,250</b>	<b>\$66,800</b>	<b>-7.67%</b>	<b>\$67,800</b>	<b>\$88,100</b>
<b>PROGRAMS</b>										
4150000 FBI EXPENSES	\$0	\$0	\$1,817	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4160000 RCEEG EXPENSES	\$0	\$0	\$1,887	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL PROGRAMS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,704</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$52,593	\$51,674	\$80,886	\$80,886	\$80,886	\$104,589	29.30%	\$106,839	\$97,374
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$52,593</b>	<b>\$51,674</b>	<b>\$80,886</b>	<b>\$80,886</b>	<b>\$80,886</b>	<b>\$104,589</b>	<b>29.30%</b>	<b>\$106,839</b>	<b>\$97,374</b>
<b>TOTAL 1200 POLICE</b>	<b>\$5,063,502</b>	<b>\$5,573,622</b>	<b>\$5,633,006</b>	<b>\$5,802,748</b>	<b>\$5,849,748</b>	<b>\$5,864,236</b>	<b>\$6,006,373</b>	<b>3.51%</b>	<b>\$6,175,694</b>	<b>\$6,354,127</b>

\* Moved from account 1020000 Overtime (Police Holiday), including history.

\*\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\*\* Allocated from Non-Departmental - General, including history.

\*\*\*\*\* Moved from account 13X00004020000, not previously in budget.

**10 GENERAL FUND - PARKING CONTROL**

10X1201	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
PARKING CONTROL	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$148,699	\$153,794	\$157,348	\$160,930	\$160,930	\$158,800	\$163,654	1.69%	\$168,563	\$173,620
1020000 OVERTIME	\$1,451	\$871	\$1,174	\$4,000	\$4,000	\$2,100	\$4,000	0.00%	\$4,120	\$4,244
1040000 MISCELLANEOUS	\$360	\$360	\$361	\$360	\$360	\$360	\$360	0.00%	\$367	\$375
1140000 FICA - EMPLOYER PORTION	\$10,779	\$11,165	\$11,360	\$12,631	\$12,631	\$12,600	\$12,853	1.76%	\$13,239	\$13,636
1160000 PENSION PLAN	\$0	\$8,932	\$10,860	\$17,200	\$17,200	\$17,200	\$16,071	-6.56%	\$16,071	\$16,071
1180000 GROUP LIFE INS. PREMIUM	\$574	\$517	\$541	\$560	\$560	\$560	\$587	4.82%	\$599	\$610
1190000 DENTAL HEALTH INSURANCE	\$3,813	\$3,435	\$3,509	\$3,720	\$3,720	\$3,720	\$3,348	-10.00%	\$3,415	\$3,483
1200000 EMPLOYEE HEALTH CARE	\$25,619	\$27,369	\$30,488	\$32,308	\$32,308	\$32,660	\$32,583	0.85%	\$34,864	\$37,304
1220000 REIMB-HRA DEDUCTIBLE *	\$1,511	\$2,653	\$1,359	\$1,469	\$1,469	\$1,389	\$1,469	0.00%	\$1,469	\$1,522
1960000 WORKERS' COMPENSATION **	\$3,908	\$4,818	\$4,666	\$5,119	\$5,119	\$4,698	\$4,929	-3.71%	\$4,951	\$5,051
<b>TOTAL PERSONAL SERVICES</b>	<b>\$196,714</b>	<b>\$213,914</b>	<b>\$221,666</b>	<b>\$238,297</b>	<b>\$238,297</b>	<b>\$234,087</b>	<b>\$239,854</b>	<b>0.65%</b>	<b>\$247,658</b>	<b>\$255,916</b>
<b>CONTRACTUAL SERVICES</b>										
2160000 PRINTING AND PHOTOGRAPHY	\$8,765	\$4,457	\$9,049	\$11,200	\$11,200	\$500	\$12,900	15.18%	\$500	\$12,900
2370000 MAINTENANCE & REPAIR EQUIP.	\$2,310	\$3,036	\$2,971	\$1,416	\$1,416	\$1,000	\$1,000	-29.38%	\$1,000	\$1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$11,075</b>	<b>\$7,493</b>	<b>\$12,020</b>	<b>\$12,616</b>	<b>\$12,616</b>	<b>\$1,500</b>	<b>\$13,900</b>	<b>10.18%</b>	<b>\$1,500</b>	<b>\$13,900</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$132	\$389	\$418	\$300	\$300	\$300	\$300	0.00%	\$300	\$300
3070000 OPERATING SUPPLIES & EQUIP.	\$1,302	\$1,885	\$1,700	\$1,800	\$1,800	\$1,800	\$1,800	0.00%	\$1,800	\$1,800
3160000 CLOTHING & UNIFORMS	\$1,404	\$1,729	\$707	\$1,500	\$1,500	\$1,500	\$1,500	0.00%	\$1,500	\$0
<b>TOTAL COMMODITIES</b>	<b>\$2,838</b>	<b>\$4,003</b>	<b>\$2,825</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>\$3,600</b>	<b>0.00%</b>	<b>\$3,600</b>	<b>\$2,100</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$10,380	\$11,374	\$17,531	\$17,531	\$17,531	\$23,018	31.30%	\$23,018	\$24,157
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$10,380</b>	<b>\$11,374</b>	<b>\$17,531</b>	<b>\$17,531</b>	<b>\$17,531</b>	<b>\$23,018</b>	<b>31.30%</b>	<b>\$23,018</b>	<b>\$24,157</b>
<b>TOTAL 1201 PARKING CONTROL</b>	<b>\$210,627</b>	<b>\$235,790</b>	<b>\$247,885</b>	<b>\$272,044</b>	<b>\$272,044</b>	<b>\$256,718</b>	<b>\$280,372</b>	<b>3.06%</b>	<b>\$275,776</b>	<b>\$296,073</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

**Note: Moved from Parking Fund beginning 10-01-10.**



## PERSONNEL SCHEDULE

**DEPARTMENT: Police**

**FUND: General**

**DIVISION: Police**

**DIVISION ACCOUNT: 1200**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Police Chief	1	1	1	1	1	1	1
Captain	2	2	2	2	2	2	2
Lieutenant	4	4	4	4	4	4	4
Sergeant	5	5	5	5	5	5	5
Detective	7	7	7	7	7	7	7
Police Officer	33	33	33	33	33	33	33
<b>Total Sworn Officers</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>52</b>
Accreditation Manager	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
Data Analyst	1	1	1	1	1	1	1
<b>Total Police Dept.</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>	<b>55</b>

## PERSONNEL SCHEDULE

**DEPARTMENT: Police**

**FUND: General**

**DIVISION: Parking Control**

**DIVISION ACCOUNT: 1201**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Parking Control Supervisor	1	1	1	1	1	1	1
Parking Controller	3	3	3	3	3	3	3
<b>Total:</b>	4	4	4	4	4	4	4

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# DEPARTMENT OF FIRE

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## ***Mission and Description***

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

*Description: The Fire Department is divided into an administrative division which consists of the Fire Chief, Assistant Fire Chief/Fire Marshal and Administrative Secretary, and a response division which consists of three 11-person crews staffing the fire department's command vehicle, ladder truck, rescue engine and ambulance 24 hours per day. In addition to responding to fire suppression calls and all emergency medical situations, including treating and transporting patients, fire department personnel also conduct ongoing fire safety inspections and teach safety and injury prevention classes for residents, the business community and City employees.*

## **Goal and Key Intended Outcome**

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

**Key Intended Outcome:** *Public Safety*

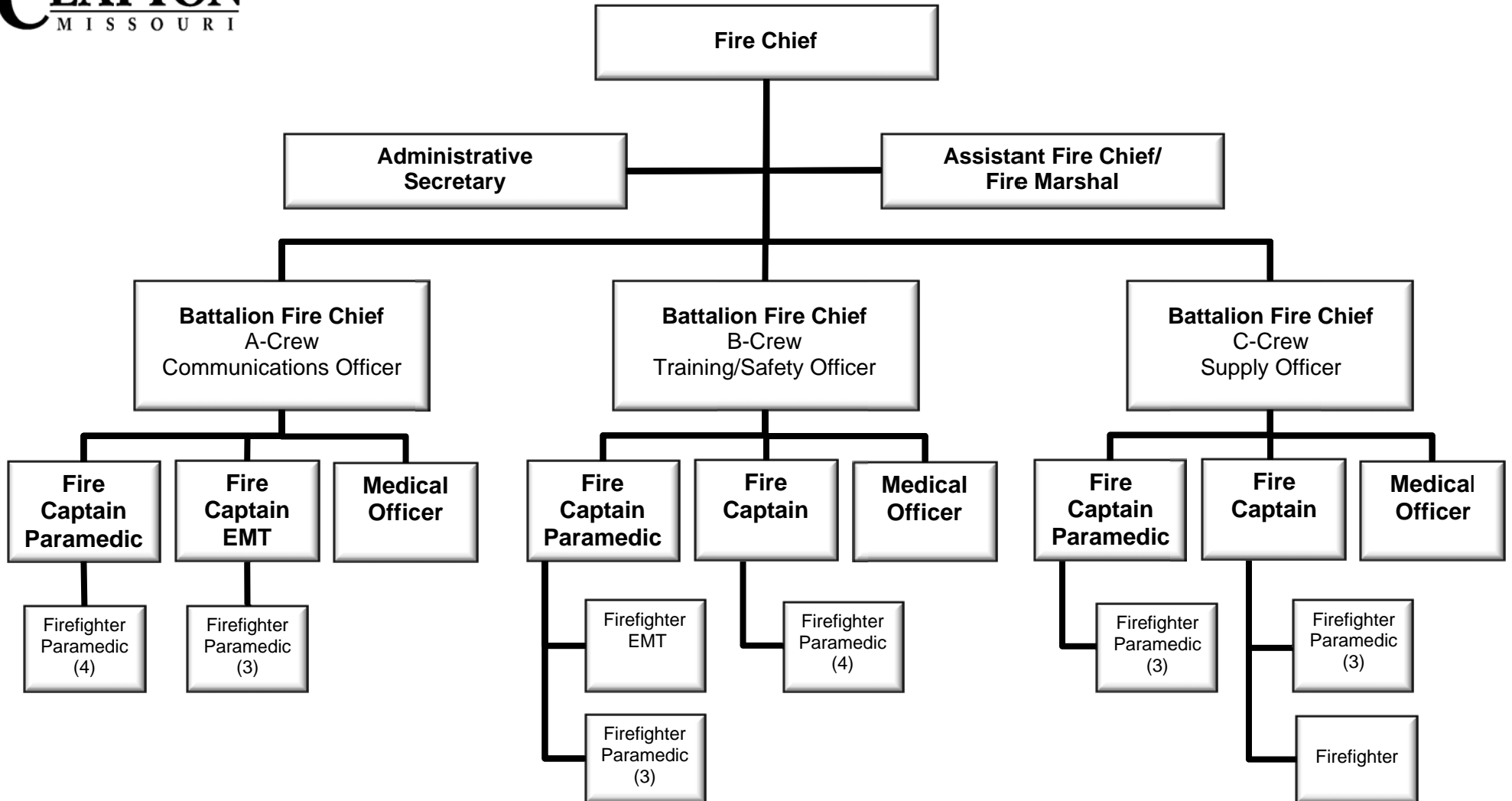
**Performance Measures (by Fiscal Year):**

<b>Category</b>	<b>Measure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
<i>Customer</i>	<i>% of residents surveyed who feel safe</i>	94%	94%	94%	95%	95%
	<i>% of residents surveyed rating EMS service as good or better</i>	91%	91%	100%	90%	90%
<i>Financial</i>	<i>Fire/EMS cost per capita</i>	\$74.00	\$82.78	\$86.00	\$86.00	\$87.00
<i>Process</i>	<i>Response time for priority EMS calls (dispatch receipt of call to personnel arrival on scene)</i>	4:55	4:37	5:07	5:00	5:00
	<i>% of fires contained to room of origin</i>	100%	100%	100%	100%	100%
	<i>% of cardiac arrest patients who exhibit a pulse upon delivery to hospital</i>	26%	25%	67%	40%	40%
<i>People</i>	<i>Annual training hours per employee</i>	N/A	153.5	171	180	180
	<i>% of employees meeting requirements to promote</i>	N/A	82%	82%	85%	85%
	<i>Employee Engagement Index</i>	N/A	3.83	N/A	3.71*	N/A

*\*Actual Employee Engagement Index results.*



City of Clayton Fire Department



## SUMMARY OF EXPENDITURES BY CATEGORY

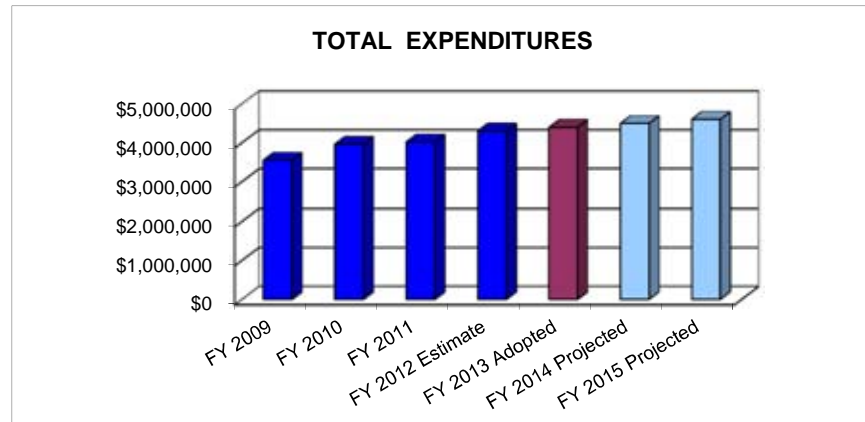
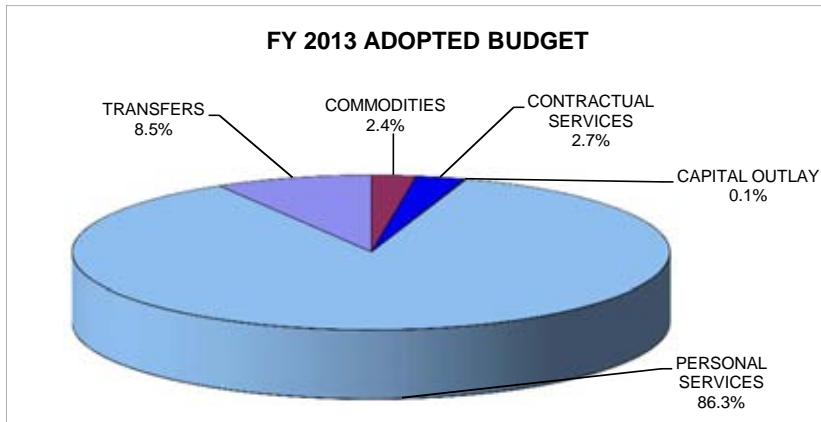
DEPARTMENT: FIRE

FUND: GENERAL

CATEGORY: ALL

DIVISION ACCOUNT: 1300

FIRE - BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$3,304,646	\$3,607,636	\$3,670,776	\$3,625,964	\$3,625,964	\$3,693,544	\$3,796,131	4.69%	\$3,900,264	\$4,014,329
CONTRACTUAL SERVICES	\$100,003	\$85,913	\$90,484	\$107,755	\$107,755	\$106,015	\$117,401	8.95%	\$110,394	\$107,194
COMMODITIES	\$98,283	\$101,802	\$95,918	\$108,380	\$108,380	\$111,864	\$106,055	-2.15%	\$100,105	\$100,105
CAPITAL OUTLAY	\$47,181	\$0	\$0	\$24,000	\$24,000	\$4,000	\$4,000	-83.33%	\$4,000	\$0
TOTAL EXPENDITURES	\$3,550,113	\$3,795,351	\$3,857,178	\$3,866,099	\$3,866,099	\$3,915,423	\$4,023,587	4.07%	\$4,114,763	\$4,221,628
TRANSFERS OUT	\$0	\$167,220	\$161,885	\$276,793	\$384,793	\$384,793	\$373,380	34.90%	\$378,592	\$378,592
<b>TOTAL FIRE</b>	<b>\$3,550,113</b>	<b>\$3,962,571</b>	<b>\$4,019,063</b>	<b>\$4,142,892</b>	<b>\$4,250,892</b>	<b>\$4,300,216</b>	<b>\$4,396,967</b>	<b>6.13%</b>	<b>\$4,493,355</b>	<b>\$4,600,220</b>



**10 GENERAL FUND - FIRE**

<b>10X1300</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>FIRE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$2,275,940	\$2,349,273	\$2,395,991	\$2,380,018	\$2,380,018	\$2,407,344	\$2,472,696	3.89%	\$2,543,809	\$2,619,764
1020000 OVERTIME	\$137,522	\$129,223	\$168,367	\$120,250	\$120,250	\$159,100	\$152,737	27.02%	\$157,319	\$162,039
1040000 MISCELLANEOUS	\$6,592	\$8,321	\$8,318	\$7,224	\$7,224	\$7,562	\$10,080	39.53%	\$10,282	\$10,487
1080000 HOLIDAY PAY *	\$48,933	\$51,860	\$51,910	\$51,750	\$51,750	\$51,750	\$53,370	3.13%	\$53,904	\$54,992
1140000 FICA - EMPLOYER PORTION	\$183,497	\$188,120	\$191,626	\$195,657	\$195,657	\$195,200	\$208,650	6.64%	\$214,918	\$221,389
1160000 PENSION PLAN	\$272,541	\$454,958	\$401,400	\$397,280	\$397,280	\$397,280	\$414,974	4.45%	\$414,974	\$414,974
1180000 GROUP LIFE INS. PREMIUM	\$8,824	\$7,877	\$8,024	\$8,671	\$8,671	\$8,702	\$9,138	5.39%	\$9,321	\$9,507
1190000 DENTAL HEALTH INSURANCE	\$33,952	\$30,031	\$31,373	\$33,545	\$33,545	\$34,100	\$29,916	-10.82%	\$30,514	\$31,125
1200000 EMPLOYEE HEALTH CARE	\$211,896	\$233,323	\$263,583	\$266,970	\$266,970	\$281,100	\$285,645	7.00%	\$305,640	\$327,035
1220000 REIMB-HRA DEDUCTIBLE **	\$8,648	\$11,274	\$11,333	\$12,253	\$12,253	\$11,585	\$12,253	0.00%	\$12,253	\$12,699
1960000 WORKERS' COMPENSATION ***	\$116,301	\$143,376	\$138,851	\$152,346	\$152,346	\$139,821	\$146,672	-3.72%	\$147,330	\$150,318
<b>TOTAL PERSONAL SERVICES</b>	<b>\$3,304,646</b>	<b>\$3,607,636</b>	<b>\$3,670,776</b>	<b>\$3,625,964</b>	<b>\$3,625,964</b>	<b>\$3,693,544</b>	<b>\$3,796,131</b>	<b>4.69%</b>	<b>\$3,900,264</b>	<b>\$4,014,329</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000	100.00%	\$1,000	\$1,000
2030000 MEDICAL SERVICES	\$17,975	\$17,435	\$22,592	\$19,640	\$19,640	\$24,555	\$23,440	19.35%	\$23,040	\$23,440
2100000 POSTAGE ****	\$419	\$491	\$359	\$777	\$777	\$634	\$643	-17.25%	\$643	\$643
2130000 TRAVEL & TRAINING	\$28,370	\$17,732	\$22,957	\$40,752	\$40,752	\$35,449	\$34,979	-14.17%	\$34,702	\$34,902
2160000 PRINTING AND PHOTOGRAPHY	\$7,703	\$2,985	\$6,449	\$3,000	\$3,000	\$4,300	\$4,420	47.33%	\$5,920	\$4,420
2330000 TELEPHONE	\$15,198	\$17,952	\$16,527	\$17,004	\$17,004	\$18,004	\$17,070	0.39%	\$14,540	\$12,240
2370000 MAINTENANCE & REPAIR EQUIP.	\$9,630	\$9,125	\$10,754	\$13,810	\$13,810	\$13,810	\$21,010	52.14%	\$21,010	\$21,010
2550000 DUES & MEMBERSHIPS	\$2,029	\$1,893	\$2,478	\$7,493	\$7,493	\$2,743	\$8,265	10.30%	\$4,265	\$4,265
2700000 CONTRACTUAL SERVICES *****	\$18,679	\$17,300	\$8,368	\$5,279	\$5,279	\$6,520	\$6,574	24.53%	\$5,274	\$5,274
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$100,003</b>	<b>\$85,913</b>	<b>\$90,484</b>	<b>\$107,755</b>	<b>\$107,755</b>	<b>\$106,015</b>	<b>\$117,401</b>	<b>8.95%</b>	<b>\$110,394</b>	<b>\$107,194</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$9,520	\$9,626	\$8,094	\$13,910	\$13,910	\$7,860	\$14,560	4.67%	\$8,610	\$8,610
3070000 OPERATING SUPPLIES & EQUIP.	\$30,499	\$34,045	\$22,070	\$31,590	\$31,590	\$31,790	\$23,090	-26.91%	\$23,090	\$23,090
3110000 EQUIPMENT PARTS	\$1,821	\$1,166	\$1,920	\$1,600	\$1,600	\$1,600	\$1,600	0.00%	\$1,600	\$1,600
3160000 CLOTHING & UNIFORMS	\$29,813	\$31,664	\$46,409	\$34,700	\$34,700	\$42,744	\$40,075	15.49%	\$40,075	\$40,075
3200000 MEDICAL SUPPLIES	\$22,682	\$19,947	\$13,095	\$22,800	\$22,800	\$22,800	\$22,800	0.00%	\$22,800	\$22,800
3210000 MEETINGS & RECEPTIONS	\$2,217	\$3,912	\$2,432	\$2,180	\$2,180	\$3,470	\$2,330	6.88%	\$2,330	\$2,330
3320000 AWARDS, RECOGNITION & BADGES	\$1,731	\$1,442	\$1,898	\$1,600	\$1,600	\$1,600	\$1,600	0.00%	\$1,600	\$1,600
<b>TOTAL COMMODITIES</b>	<b>\$98,283</b>	<b>\$101,802</b>	<b>\$95,918</b>	<b>\$108,380</b>	<b>\$108,380</b>	<b>\$111,864</b>	<b>\$106,055</b>	<b>-2.15%</b>	<b>\$100,105</b>	<b>\$100,105</b>
<b>CAPITAL OUTLAY</b>										
5030000 OFFICE FURNITURE & EQUIPMENT	\$0	\$0	\$0	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	\$4,000	\$0
5140000 MEDICAL EQUIPMENT	\$47,181	\$0	\$0	\$20,000	\$20,000	\$0	\$0	-100.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$47,181</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,000</b>	<b>\$24,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>-83.33%</b>	<b>\$4,000</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$167,220	\$161,885	\$276,793	\$384,793	\$384,793	\$373,380	34.90%	\$378,592	\$378,592
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$167,220</b>	<b>\$161,885</b>	<b>\$276,793</b>	<b>\$384,793</b>	<b>\$384,793</b>	<b>\$373,380</b>	<b>34.90%</b>	<b>\$378,592</b>	<b>\$378,592</b>
<b>TOTAL 1300 FIRE</b>	<b>\$3,550,113</b>	<b>\$3,962,571</b>	<b>\$4,019,063</b>	<b>\$4,142,892</b>	<b>\$4,250,892</b>	<b>\$4,300,216</b>	<b>\$4,396,967</b>	<b>6.13%</b>	<b>\$4,493,355</b>	<b>\$4,600,220</b>

\* Moved from account 1020000 Overtime (Fire Holiday), including history.  
 \*\* Allocated from Non-Departmental - Employee Benefits, including history.  
 \*\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\*\* Allocated from Non-Departmental - General, including history.  
 \*\*\*\*\* Moved from Non-Departmental - General, including history.



## PERSONNEL SCHEDULE

**DEPARTMENT: Fire**

**FUND: General**

**DIVISION: Fire**

**DIVISION ACCOUNT: 1300**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Fire Chief	1	1	1	1	1	1	1
Assistant Fire Chief	1	1	1	1	1	1	1
Battalion Chief	3	3	3	3	3	3	3
Captain	6	6	6	6	6	6	6
Firefighter/Paramedic	21	21	21	21	22	22	22
Firefighter	3	3	3	3	2	2	2
Administrative Secretary	1	1	1	1	1	1	1
<b>Total:</b>	36	36	36	36	36	36	36

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# DEPARTMENT OF PUBLIC WORKS

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## ***Vision, Mission and Description***

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

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

***Description:*** *The Department of Public Works is divided into four divisions:*

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

*The Operations Division is responsible for the maintenance and repair of all public streets, alleys, sidewalks, parking facilities, street lights, traffic control, forestry, public landscaping and the leaf collection program. Beginning in FY 2011, the City moved the Parking Meter Technician position to the Public Works Department from the Parking Control Division. This position is now part of the Operations and Maintenance Division.*

*The Facility Maintenance Division is responsible for the maintenance of the City's properties. These include City Hall, Fire Station, Police Station, and Municipal Garage.*

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

## **Goal and Key Intended Outcome**

**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. Contribute to the beautification of the community by providing world-class arboricultural and landscaping services in public right-of-way areas.

**Key Intended Outcome:** Transportation

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

<b>Category</b>	<b>Measure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
Customer	% of residents rating streets as good or better <sup>1</sup>	91%	88%	91%	73%	90%
	% of businesses rating streets as good or better	N/A	N/A	81%	80%	80%
Financial	Cost per linear mile for streets, sidewalks and bike lanes or paths	\$20,200	\$11,500	\$19,500	\$23,200	\$19,800
Process	% Lane Miles with Pavement Condition Index Rating of 3 or higher	73%	92%	91%	87%	85%
	Linear Miles of dedicated/shared bicycle routes <sup>2</sup>	6.2%	6.2%	7.0%	7.0%	7.0%
	Annual sidewalk defects per 1000 population	N/A	1.54	1.03	1.00	1.00
	MetroLink Ridership at Clayton Stations	N/A	340,000	247,000	250,000	250,000
People	Annual training hours per employee	N/A	N/A	15.43	20	25
	Employee Engagement Index	N/A	4.21	N/A	4.25*	4.25
	Turnover rate	3.4%	0.0%	3.5%	3.5%	0.0%

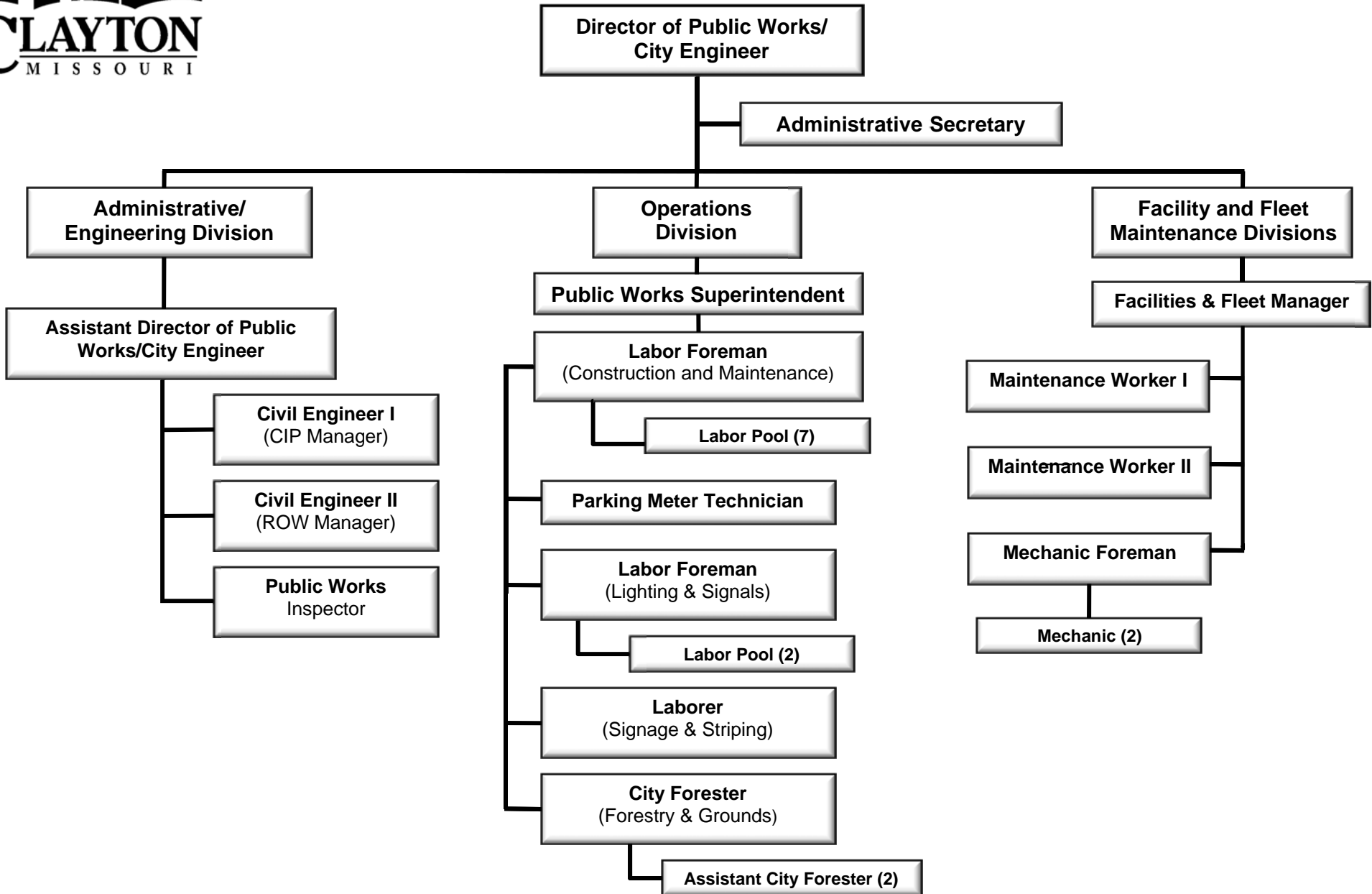
<sup>1</sup> Two reasons for the significant change from FY 2011 to FY 2012: The majority of the street inventory received its last structural improvements between 1993-1997 as part of the 1993 Bond Issue. The form of the survey question changed in FY 2012 to be consistent with ICMA Performance Measures.

<sup>2</sup> New measure as of FY 2012 that is being reported in the ICMA Sustainability Template and is consistent with Transportation Key Intended Outcome.

\*Actual Employee Engagement Index results.



# City of Clayton Public Works Department



**SUMMARY OF EXPENDITURES BY PROGRAM**

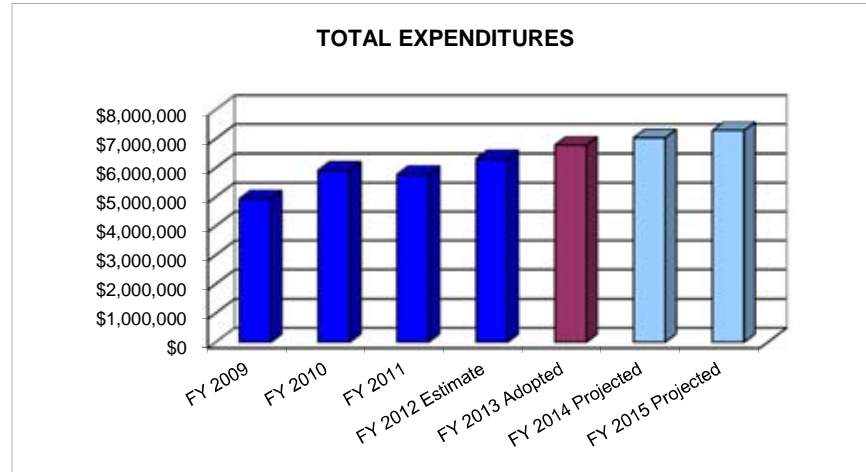
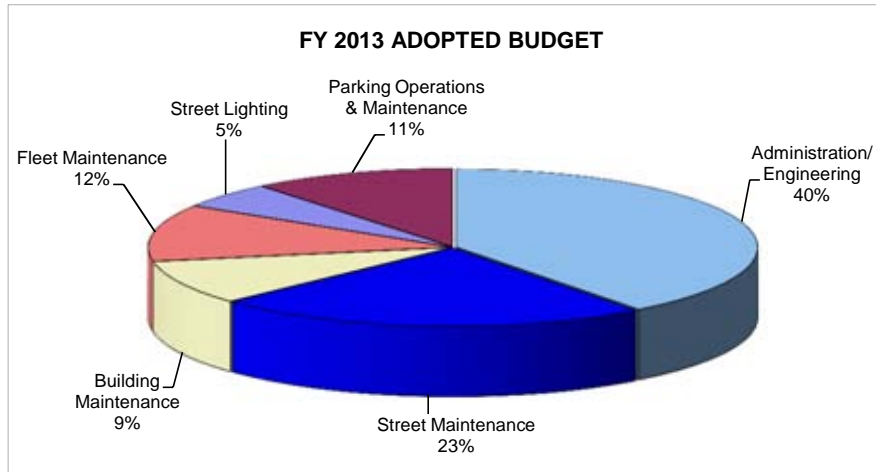
**DEPARTMENT: PUBLIC WORKS**

**FUND: GENERAL**

**PROGRAM: ALL**

**PROGRAM ACCOUNTS: 1400-1409**

PUBLIC WORKS DEPARTMENT - BY PROGRAM	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
ADMINISTRATION/ENGINEERING	\$3,387,501	\$2,340,500	\$2,329,702	\$2,636,564	\$2,636,564	\$2,595,804	\$2,689,417	2.00%	\$2,793,187	\$2,895,556
STREET MAINTENANCE	\$0	\$1,270,246	\$1,338,746	\$1,555,681	\$1,555,681	\$1,497,899	\$1,580,021	1.56%	\$1,667,072	\$1,690,784
BUILDING MAINTENANCE	\$398,254	\$860,885	\$511,121	\$572,310	\$572,310	\$507,555	\$618,372	8.05%	\$628,307	\$654,398
FLEET/EQUIP. SERVICES	\$520,955	\$576,609	\$667,250	\$779,296	\$779,296	\$698,887	\$794,666	1.97%	\$844,797	\$886,246
PARKING OPERATIONS & MAINT.	\$624,832	\$613,447	\$672,925	\$697,885	\$697,885	\$707,903	\$735,581	5.40%	\$759,540	\$773,915
STREET LIGHTING	\$0	\$255,121	\$254,739	\$321,731	\$321,731	\$302,499	\$361,016	12.21%	\$340,884	\$380,840
<b>TOTAL PUBLIC WORKS</b>	<b>\$4,931,542</b>	<b>\$5,916,808</b>	<b>\$5,774,483</b>	<b>\$6,563,467</b>	<b>\$6,563,467</b>	<b>\$6,310,547</b>	<b>\$6,779,073</b>	<b>3.28%</b>	<b>\$7,033,787</b>	<b>\$7,281,739</b>



**SUMMARY OF EXPENDITURES BY CATEGORY**

**DEPARTMENT: PUBLIC WORKS**

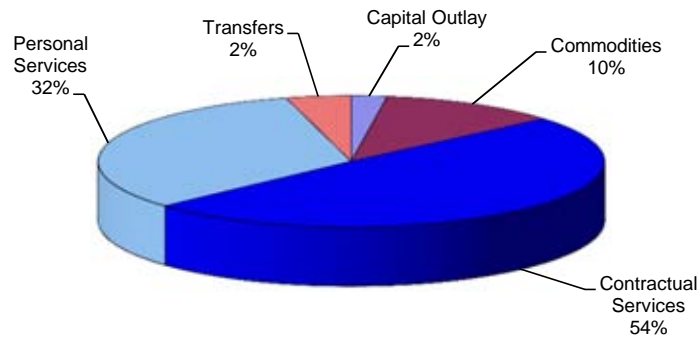
**FUND: GENERAL**

**CATEGORY: ALL**

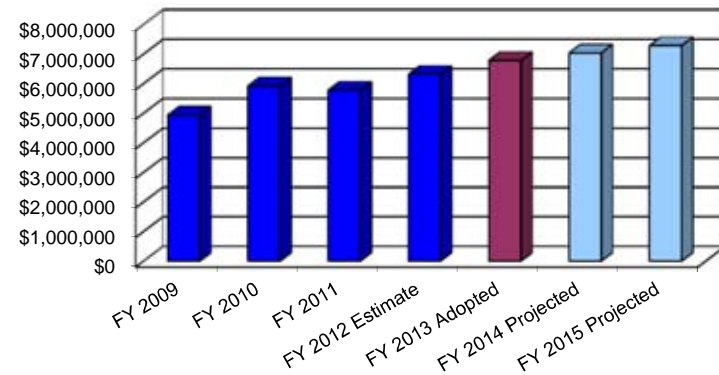
**DIVISION ACCOUNTS: 1400-1409**

PUBLIC WORKS DEPARTMENT - BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,822,447	\$2,028,307	\$2,077,549	\$2,207,576	\$2,207,576	\$2,121,567	\$2,219,494	0.54%	\$2,285,736	\$2,355,662
CONTRACTUAL SERVICES	\$2,640,133	\$3,178,906	\$2,850,874	\$3,231,416	\$3,231,416	\$3,164,205	\$3,349,207	3.65%	\$3,480,956	\$3,612,164
COMMODITIES	\$457,262	\$530,010	\$577,937	\$758,584	\$758,584	\$661,384	\$774,722	2.13%	\$852,257	\$905,122
CAPITAL OUTLAY	\$11,700	\$32,332	\$114,570	\$131,000	\$131,000	\$128,500	\$155,200	18.47%	\$132,200	\$120,500
TOTAL EXPENDITURES	\$4,931,542	\$5,769,555	\$5,620,930	\$6,328,576	\$6,328,576	\$6,075,656	\$6,498,623	2.69%	\$6,751,149	\$6,993,448
TRANSFERS OUT	\$0	\$147,253	\$153,553	\$234,891	\$234,891	\$234,891	\$280,450	19.40%	\$282,638	\$288,291
<b>TOTAL PUBLIC WORKS</b>	<b>\$4,931,542</b>	<b>\$5,916,808</b>	<b>\$5,774,483</b>	<b>\$6,563,467</b>	<b>\$6,563,467</b>	<b>\$6,310,547</b>	<b>\$6,779,073</b>	<b>3.28%</b>	<b>\$7,033,787</b>	<b>\$7,281,739</b>

**FY 2013 ADOPTED BUDGET**



**TOTAL EXPENDITURES**



**10 GENERAL FUND - ENGINEERING**

10X1401	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
ENGINEERING	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$1,022,762	\$395,898	\$403,290	\$412,639	\$412,639	\$411,700	\$423,093	2.53%	\$435,786	\$448,859
1020000 OVERTIME	\$51,570	\$3,025	\$2,029	\$3,200	\$3,200	\$1,500	\$3,300	3.13%	\$3,399	\$3,501
1030000 PART-TIME	\$25,318	\$9,032	\$12,170	\$10,560	\$10,560	\$17,000	\$12,690	20.17%	\$12,944	\$13,203
1040000 MISCELLANEOUS	\$2,161	\$264	\$265	\$264	\$264	\$260	\$264	0.00%	\$269	\$275
1140000 FICA - EMPLOYER PORTION	\$81,761	\$30,540	\$31,309	\$32,626	\$32,626	\$32,100	\$33,610	3.02%	\$34,618	\$35,657
1150000 DEFERRED COMPENSATION	\$308	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1160000 PENSION PLAN	\$0	\$13,398	\$16,290	\$25,800	\$25,800	\$25,800	\$41,548	61.04%	\$41,548	\$41,548
1180000 GROUP LIFE INS. PREMIUM	\$4,166	\$1,325	\$1,352	\$1,413	\$1,413	\$1,413	\$1,840	30.22%	\$1,870	\$1,553
1190000 DENTAL HEALTH INSURANCE	\$19,474	\$3,875	\$3,955	\$4,200	\$4,200	\$3,950	\$3,348	-20.29%	\$3,415	\$3,483
1200000 EMPLOYEE HEALTH CARE	\$129,581	\$33,244	\$36,746	\$38,802	\$38,802	\$36,800	\$40,469	4.30%	\$43,302	\$46,333
1220000 REIMB-HRA DEDUCTIBLE *	\$5,328	\$1,613	\$1,622	\$1,753	\$1,753	\$1,658	\$1,753	0.00%	\$1,753	\$1,817
1960000 WORKERS' COMPENSATION **	\$39,620	\$5,305	\$5,138	\$5,637	\$5,637	\$5,174	\$5,426	-3.74%	\$5,452	\$5,562
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,382,049</b>	<b>\$497,519</b>	<b>\$514,166</b>	<b>\$536,894</b>	<b>\$536,894</b>	<b>\$537,355</b>	<b>\$567,341</b>	<b>5.67%</b>	<b>\$584,356</b>	<b>\$601,791</b>
<b>CONTRACTUAL SERVICES</b>										
2100000 POSTAGE ***	\$651	\$762	\$558	\$1,207	\$1,207	\$984	\$998	-17.32%	\$998	\$998
2130000 TRAVEL & TRAINING	\$5,913	\$6,022	\$6,243	\$9,680	\$9,680	\$9,680	\$9,830	1.55%	\$12,080	\$9,830
2150000 ADVERTISING	\$626	\$0	\$611	\$1,500	\$1,500	\$1,500	\$1,500	0.00%	\$1,500	\$1,500
2160000 PRINTING AND PHOTOGRAPHY	\$357	\$671	\$662	\$1,750	\$1,750	\$1,750	\$1,750	0.00%	\$1,750	\$1,750
2310000 WATER	\$2,538	\$514	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2320000 ELECTRICITY - SIGNALS	\$7,428	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2320001 ELECTRICITY - STREET LIGHTING	\$79,766	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2330000 TELEPHONE	\$14,799	\$9,890	\$17,873	\$18,306	\$18,306	\$18,306	\$19,028	3.94%	\$21,977	\$22,856
2370000 MAINTENANCE & REPAIR EQUIP.	\$4,282	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2420000 RENTALS	\$8,861	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2550000 DUES & MEMBERSHIPS	\$2,017	\$1,323	\$1,273	\$1,320	\$1,320	\$1,380	\$1,490	12.88%	\$1,380	\$1,490
2700000 CONTRACTUAL SERVICES	\$45,583	\$67,023	\$117,457	\$161,680	\$161,680	\$120,620	\$135,540	-16.17%	\$140,740	\$146,540
4020000 RECYCLING COMMITTEE	\$0	\$25	\$1,920	\$2,000	\$2,000	\$2,002	\$2,000	0.00%	\$2,000	\$2,000
4040000 REFUSE COLLECTION	\$1,637,431	\$1,751,720	\$1,662,482	\$1,876,985	\$1,876,985	\$1,876,985	\$1,923,909	2.50%	\$2,000,865	\$2,080,900
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$1,810,252</b>	<b>\$1,837,950</b>	<b>\$1,809,079</b>	<b>\$2,074,428</b>	<b>\$2,074,428</b>	<b>\$2,033,207</b>	<b>\$2,096,045</b>	<b>1.04%</b>	<b>\$2,183,290</b>	<b>\$2,267,864</b>

(continued)

**10 GENERAL FUND - ENGINEERING**

10X1401	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
ENGINEERING	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$3,627	\$2,434	\$1,896	\$2,700	\$2,700	\$2,700	\$2,700	0.00%	\$2,750	\$2,800
3020000 PUBLICATIONS	\$0	\$167	\$99	\$200	\$200	\$200	\$200	0.00%	\$200	\$200
3070000 OPERATING SUPPLIES & EQUIP.	\$20,487	\$184	\$560	\$300	\$300	\$300	\$1,150	283.33%	\$550	\$0
3070001 SUPPLIES & EQUIP. STREET MAINT.	\$64,968	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3070002 SUPPLIES & EQUIP. SNOW & ICE	\$76,665	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3070003 SUPPLIES & EQUIP. TRAFFIC CONTROL	\$21,973	\$393	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3160000 CLOTHING & UNIFORMS	\$5,769	\$608	\$1,245	\$1,500	\$1,500	\$1,500	\$1,530	2.00%	\$1,560	\$1,590
3210000 MEETINGS & RECEPTIONS	\$0	\$595	\$2,448	\$2,990	\$2,990	\$2,990	\$3,430	14.72%	\$3,460	\$4,290
3220000 FOOD & BEVERAGE	\$1,711	\$650	\$209	\$812	\$812	\$812	\$812	0.00%	\$812	\$812
<b>TOTAL COMMODITIES</b>	<b>\$195,200</b>	<b>\$5,031</b>	<b>\$6,457</b>	<b>\$8,502</b>	<b>\$8,502</b>	<b>\$8,502</b>	<b>\$9,822</b>	<b>15.53%</b>	<b>\$9,332</b>	<b>\$9,692</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$0	\$0	\$16,740	\$16,740	\$16,740	\$16,209	-3.17%	\$16,209	\$16,209
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,740</b>	<b>\$16,740</b>	<b>\$16,740</b>	<b>\$16,209</b>	<b>-3.17%</b>	<b>\$16,209</b>	<b>\$16,209</b>
<b>TOTAL 1401 ENGINEERING</b>	<b>\$3,387,501</b>	<b>\$2,340,500</b>	<b>\$2,329,702</b>	<b>\$2,636,564</b>	<b>\$2,636,564</b>	<b>\$2,595,804</b>	<b>\$2,689,417</b>	<b>2.00%</b>	<b>\$2,793,187</b>	<b>\$2,895,556</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.



**10 GENERAL FUND - STREET MAINTENANCE**

10X1403	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
STREET MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$0	\$626,546	\$632,114	\$656,316	\$656,316	\$620,300	\$635,056	-3.24%	\$654,107	\$673,730
1020000 OVERTIME	\$0	\$33,653	\$32,032	\$43,300	\$43,300	\$33,000	\$43,300	0.00%	\$44,599	\$45,937
1030000 PART-TIME	\$0	\$32,132	\$27,114	\$25,000	\$25,000	\$36,000	\$37,000	48.00%	<b>\$37,500</b>	\$38,010
1040000 MISCELLANEOUS	\$0	\$1,633	\$1,637	\$1,632	\$1,632	\$1,632	\$1,632	0.00%	\$1,665	\$1,698
1140000 FICA - EMPLOYER PORTION	\$0	\$51,117	\$51,101	\$55,507	\$55,507	\$50,900	\$54,932	-1.04%	\$56,549	\$58,216
1160000 PENSION PLAN	\$0	\$31,262	\$38,010	\$60,200	\$60,200	\$60,200	\$62,362	3.59%	\$62,362	\$62,362
1180000 GROUP LIFE INS. PREMIUM	\$0	\$2,125	\$2,286	\$2,376	\$2,376	\$2,376	\$2,374	-0.08%	\$2,422	\$2,470
1190000 DENTAL HEALTH INSURANCE	\$0	\$12,322	\$12,477	\$12,240	\$12,240	\$12,200	\$11,016	-10.00%	\$11,236	\$11,461
1200000 EMPLOYEE HEALTH CARE	\$0	\$92,779	\$101,953	\$108,862	\$108,862	\$100,600	\$95,197	-12.55%	\$101,861	\$108,991
1220000 REIMB-HRA DEDUCTIBLE *	\$0	\$4,543	\$4,567	\$4,938	\$4,938	\$4,669	\$4,938	0.00%	\$4,938	\$5,117
1960000 WORKERS' COMPENSATION **	\$0	\$37,632	\$36,445	\$39,987	\$39,987	\$36,699	\$38,499	-3.72%	\$38,670	\$39,454
<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$925,744</b>	<b>\$939,736</b>	<b>\$1,010,358</b>	<b>\$1,010,358</b>	<b>\$958,576</b>	<b>\$986,306</b>	<b>-2.38%</b>	<b>\$1,015,909</b>	<b>\$1,047,446</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	\$0	\$3,915	\$4,550	\$6,580	\$6,580	\$6,580	\$6,160	-6.38%	\$6,160	\$6,160
2310000 WATER	\$0	\$8,842	\$15,996	\$39,353	\$39,353	\$39,353	\$41,302	4.95%	\$42,662	\$43,940
2320000 ELECTRIC	\$0	\$107	\$339	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2320001 ELECTRICITY	\$0	\$69	-\$1,756	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2330000 TELEPHONE	\$0	\$7,575	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2350000 MAINTENANCE & REPAIR STRUCTURES	\$0	\$13,266	\$13,809	\$20,000	\$20,000	\$20,000	\$25,000	25.00%	\$30,000	\$35,000
2370000 MAINTENANCE & REPAIR EQUIPMENT	\$0	\$325	\$0	\$1,100	\$1,100	\$1,100	\$1,200	9.09%	\$1,300	\$1,300
2380000 MAINTENANCE & REPAIR - RADIO	\$0	\$411	\$0	\$525	\$525	\$525	\$550	4.76%	\$0	\$0
2420000 RENTALS	\$0	\$7,829	\$2,920	\$2,500	\$2,500	\$2,500	\$3,000	20.00%	\$3,000	\$3,500
2530000 LANDFILL CHARGES	\$0	\$3,999	\$2,985	\$8,100	\$8,100	\$6,600	\$8,200	1.23%	\$8,300	\$8,400
2550000 DUES & MEMBERSHIPS	\$0	\$790	\$560	\$890	\$890	\$890	\$1,090	22.47%	\$1,030	\$1,030
2700000 CONTRACTUAL SERVICES	\$0	\$23,626	\$9,311	\$11,750	\$11,750	\$11,750	\$12,900	9.79%	\$13,550	\$13,700
2810000 REQUIRED TRAINING	\$0	\$0	\$250	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$0</b>	<b>\$70,754</b>	<b>\$48,964</b>	<b>\$91,798</b>	<b>\$91,798</b>	<b>\$90,298</b>	<b>\$100,402</b>	<b>9.37%</b>	<b>\$107,002</b>	<b>\$114,030</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$0	\$855	\$960	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
3020000 PUBLICATIONS	\$0	\$0	\$102	\$100	\$100	\$100	\$150	50.00%	\$150	\$150
3160000 CLOTHING & UNIFORMS	\$0	\$5,754	\$5,905	\$6,000	\$6,000	\$6,000	\$6,200	3.33%	\$6,300	\$6,400
3170000 AGRICULTURAL SUPPLIES	\$0	\$24,604	\$27,147	\$30,000	\$30,000	\$30,000	\$32,000	6.67%	\$32,000	\$32,000
3190000 HARDWARE & HAND TOOLS	\$0	\$9,458	\$6,638	\$6,200	\$6,200	\$6,200	\$6,200	0.00%	\$6,200	\$6,200
3200000 MEDICAL SUPPLIES	\$0	\$456	\$556	\$600	\$600	\$600	\$750	25.00%	\$750	\$750
3210000 MEETINGS & RECEPTIONS	\$0	\$476	\$867	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
3250000 STREET MAINTENANCE MATERIALS	\$0	\$7,644	\$17,076	\$15,000	\$15,000	\$15,000	\$20,000	33.33%	\$25,000	\$30,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	\$0	\$2,286	\$10,307	\$13,000	\$13,000	\$13,000	\$14,000	7.69%	\$15,000	\$16,000

(continued)

**10 GENERAL FUND - STREET MAINTENANCE**

10X1403	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
STREET MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
3270000 LUMBER & WOOD PRODUCTS	\$0	\$0	\$257	\$1,200	\$1,200	\$1,200	\$1,200	0.00%	\$1,200	\$1,200
3280000 PAINTS & PAINTING SUPPLIES	\$0	\$10,958	\$12,472	\$13,000	\$13,000	\$11,000	\$14,000	7.69%	\$15,000	\$16,000
3280001 PAINT-TRAFFIC CONTROL	\$0	\$3,156	\$2,497	\$4,500	\$4,500	\$4,500	\$5,000	11.11%	\$5,000	\$5,500
3300000 STEEL, IRON & METAL PRODUCTS	\$0	\$1,567	\$1,643	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	\$4,000	\$4,000
3400000 OTHER OPERATING SUPPLIES	\$0	\$58,275	\$51,915	\$78,570	\$78,570	\$78,570	\$43,800	-44.25%	\$100,000	\$100,000
3460000 EMERGENCY CREW MEALS	\$0	\$611	\$1,784	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
3600000 STREET FURNITURE & TRASH CONTAINERS	\$0	\$4,791	\$6,963	\$7,500	\$7,500	\$7,500	\$23,500	213.33%	\$15,500	\$10,500
3640000 TRAFFIC CONTROL SIGNS	\$0	\$5,841	\$5,361	\$7,000	\$7,000	\$7,000	\$16,500	135.71%	\$18,000	\$11,500
<b>TOTAL COMMODITIES</b>	<b>\$0</b>	<b>\$136,732</b>	<b>\$152,450</b>	<b>\$189,670</b>	<b>\$189,670</b>	<b>\$187,670</b>	<b>\$190,300</b>	<b>0.33%</b>	<b>\$247,100</b>	<b>\$243,200</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$12,000	100.00%	\$5,000	\$0
5030000 CAPITAL OUTLAY ***	\$0	\$558	\$41,474	\$51,000	\$51,000	\$51,000	\$53,500	4.90%	\$50,000	\$50,000
5050000 RADIO & COMMUNICATION EQUIPMENT	\$0	\$0	\$2,363	\$5,000	\$5,000	\$2,500	\$0	-100.00%	\$0	\$0
5060000 BUILDING TOOLS, SHOP & CONSTRUCTION EQP.	\$0	\$440	\$8,914	\$15,000	\$15,000	\$15,000	\$6,700	-55.33%	\$10,200	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$998</b>	<b>\$52,751</b>	<b>\$71,000</b>	<b>\$71,000</b>	<b>\$68,500</b>	<b>\$72,200</b>	<b>1.69%</b>	<b>\$65,200</b>	<b>\$50,000</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$136,018	\$144,845	\$192,855	\$192,855	\$192,855	\$230,813	19.68%	\$231,861	\$236,108
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$136,018</b>	<b>\$144,845</b>	<b>\$192,855</b>	<b>\$192,855</b>	<b>\$192,855</b>	<b>\$230,813</b>	<b>19.68%</b>	<b>\$231,861</b>	<b>\$236,108</b>
<b>TOTAL 1403 STREET MAINTENANCE</b>	<b>\$0</b>	<b>\$1,270,246</b>	<b>\$1,338,746</b>	<b>\$1,555,681</b>	<b>\$1,555,681</b>	<b>\$1,497,899</b>	<b>\$1,580,021</b>	<b>1.56%</b>	<b>\$1,667,072</b>	<b>\$1,690,784</b>

Note: Cost Center started FY 2010

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Moved from 10X14015030000.

**10 GENERAL FUND - BUILDING MAINTENANCE**

10X1404	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
BUILDING MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$73,047	\$75,640	\$77,826	\$79,584	\$79,584	\$79,500	\$81,784	2.76%	\$84,238	\$86,765
1020000 OVERTIME	\$794	\$2,029	\$1,938	\$3,500	\$3,500	\$1,000	\$3,570	2.00%	\$3,677	\$3,787
1030000 PART-TIME	\$0	\$744	\$2,214	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1040000 MISCELLANEOUS	\$168	\$168	\$168	\$168	\$168	\$168	\$168	0.00%	\$171	\$175
1140000 FICA - EMPLOYER PORTION	\$5,558	\$5,945	\$6,053	\$6,369	\$6,369	\$6,150	\$6,542	2.72%	\$6,739	\$6,941
1160000 PENSION PLAN	\$0	\$4,466	\$5,430	\$8,600	\$8,600	\$8,600	\$8,031	-6.62%	\$8,031	\$8,031
1180000 GROUP LIFE INS. PREMIUM	\$281	\$257	\$259	\$282	\$282	\$282	\$299	6.03%	\$305	\$311
1190000 DENTAL HEALTH INSURANCE	\$966	\$880	\$891	\$960	\$960	\$960	\$864	-10.00%	\$881	\$899
1200000 EMPLOYEE HEALTH CARE	\$6,323	\$6,750	\$7,516	\$7,988	\$7,988	\$7,940	\$8,154	2.08%	\$8,725	\$9,336
1220000 REIMB-HRA DEDUCTIBLE *	\$258	\$336	\$337	\$365	\$365	\$345	\$365	0.00%	\$365	\$378
1960000 WORKERS' COMPENSATION **	\$2,035	\$2,509	\$2,430	\$2,666	\$2,666	\$2,447	\$2,568	-3.68%	\$2,578	\$2,631
<b>TOTAL PERSONAL SERVICES</b>	<b>\$89,430</b>	<b>\$99,724</b>	<b>\$105,062</b>	<b>\$110,482</b>	<b>\$110,482</b>	<b>\$107,392</b>	<b>\$112,345</b>	<b>1.69%</b>	<b>\$115,710</b>	<b>\$119,254</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000	100.00%	\$1,100	\$1,200
2300000 NATURAL GAS	\$78,407	\$62,355	\$64,350	\$96,665	\$96,665	\$76,000	\$92,100	-4.72%	\$94,863	\$94,950
2310000 WATER	\$8,037	\$10,273	\$14,437	\$17,825	\$17,825	\$17,825	\$18,375	3.09%	\$18,950	\$19,525
2320000 ELECTRICITY	\$99,821	\$110,495	\$125,800	\$167,700	\$167,700	\$151,100	\$184,860	10.23%	\$194,300	\$208,110
2340000 SEWER SERVICE CHARGE	\$11,925	\$11,176	\$7,638	\$21,120	\$21,120	\$21,120	\$22,200	5.11%	\$23,300	\$24,500
2350000 BUILDING MAINTENANCE	\$48,264	\$28,740	\$30,535	\$54,000	\$54,000	\$54,000	\$66,600	23.33%	\$71,600	\$76,100
2370000 MAINTENANCE & REPAIR EQUIPMENT	\$180	\$540	\$180	\$200	\$200	\$200	\$225	12.50%	\$250	\$300
2420000 RENTALS	\$0	\$0	\$0	\$250	\$250	\$250	\$275	10.00%	\$300	\$325
2700000 CONTRACTUAL SERVICES	\$41,389	\$494,615	\$150,281	\$79,165	\$79,165	\$54,765	\$79,965	1.01%	\$80,415	\$80,865
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$288,023</b>	<b>\$718,194</b>	<b>\$393,221</b>	<b>\$436,925</b>	<b>\$436,925</b>	<b>\$375,260</b>	<b>\$465,600</b>	<b>6.56%</b>	<b>\$485,078</b>	<b>\$505,875</b>
<b>COMMODITIES</b>										
3050000 MEETINGS & RECEPTIONS/COFFEE	\$0	\$0	\$4	\$600	\$600	\$600	\$700	16.67%	\$800	\$900
3070000 OPERATING SUPPLIES & EQUIP.	\$15,494	\$24,972	\$9,217	\$12,100	\$12,100	\$12,100	\$12,725	5.17%	\$13,350	\$13,975
3160000 CLOTHING & UNIFORMS	\$427	\$169	\$327	\$800	\$800	\$800	\$825	3.13%	\$850	\$875
3360000 BUILDING MAINTENANCE PARTS	\$4,880	\$17,826	\$3,290	\$7,000	\$7,000	\$7,000	\$8,000	14.29%	\$9,000	\$10,000
<b>TOTAL COMMODITIES</b>	<b>\$20,801</b>	<b>\$42,967</b>	<b>\$12,838</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>\$20,500</b>	<b>\$22,250</b>	<b>8.54%</b>	<b>\$24,000</b>	<b>\$25,750</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMP.	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	100.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$0	\$0	\$4,403	\$4,403	\$4,403	\$3,177	-27.84%	\$3,519	\$3,519
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,403</b>	<b>\$4,403</b>	<b>\$4,403</b>	<b>\$3,177</b>	<b>-27.84%</b>	<b>\$3,519</b>	<b>\$3,519</b>
<b>TOTAL 1404 BUILDING MAINTENANCE</b>	<b>\$398,254</b>	<b>\$860,885</b>	<b>\$511,121</b>	<b>\$572,310</b>	<b>\$572,310</b>	<b>\$507,555</b>	<b>\$618,372</b>	<b>8.05%</b>	<b>\$628,307</b>	<b>\$654,398</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - FLEET MAINTENANCE**

10X1405	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
FLEET MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$216,414	\$222,473	\$225,973	\$231,213	\$231,213	\$222,900	\$238,009	2.94%	\$245,149	\$252,503
1020000 OVERTIME	\$1,787	\$1,555	\$4,713	\$3,000	\$3,000	\$2,500	\$3,060	2.00%	\$3,152	\$3,246
1040000 MISCELLANEOUS	\$336	\$336	\$336	\$576	\$576	\$576	\$672	16.67%	\$685	\$699
1140000 FICA - EMPLOYER PORTION	\$16,771	\$17,234	\$17,700	\$17,961	\$17,961	\$17,300	\$18,493	2.96%	\$19,048	\$19,619
1160000 PENSION PLAN	\$0	\$8,932	\$10,860	\$17,200	\$17,200	\$17,200	\$23,372	35.88%	\$23,372	\$23,372
1180000 GROUP LIFE INS. PREMIUM	\$830	\$749	\$756	\$796	\$796	\$796	\$844	6.03%	\$861	\$878
1190000 DENTAL HEALTH INSURANCE	\$3,186	\$2,877	\$2,934	\$3,120	\$3,120	\$3,100	\$2,808	-10.00%	\$2,864	\$2,921
1200000 EMPLOYEE HEALTH CARE	\$16,309	\$17,248	\$18,926	\$19,926	\$19,926	\$20,100	\$21,118	5.98%	\$22,596	\$24,178
1220000 REIMB-HRA DEDUCTIBLE *	\$663	\$865	\$869	\$940	\$940	\$888	\$940	0.00%	\$940	\$974
1960000 WORKERS' COMPENSATION **	\$5,453	\$6,722	\$6,510	\$7,143	\$7,143	\$6,556	\$6,878	-3.71%	\$6,908	\$7,048
<b>TOTAL PERSONAL SERVICES</b>	<b>\$261,749</b>	<b>\$278,991</b>	<b>\$289,577</b>	<b>\$301,875</b>	<b>\$301,875</b>	<b>\$291,916</b>	<b>\$316,194</b>	<b>4.74%</b>	<b>\$325,575</b>	<b>\$335,438</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	\$0	\$871	\$125	\$2,000	\$2,000	\$2,000	\$4,100	105.00%	\$4,200	\$4,300
2160000 PRINTING AND PHOTOGRAPHY	\$677	\$727	\$624	\$1,000	\$1,000	\$1,000	\$1,100	10.00%	\$1,200	\$1,300
2370000 MAINTENANCE & REPAIR EQUIPMENT	\$2,510	\$1,694	\$2,889	\$3,500	\$3,500	\$3,500	\$3,600	2.86%	\$3,700	\$3,800
2550000 DUES & MEMBERSHIPS	\$460	\$475	\$475	\$475	\$475	\$475	\$475	0.00%	\$475	\$475
2700000 CONTRACTUAL SERVICES	\$44,417	\$24,767	\$25,574	\$37,600	\$37,600	\$36,600	\$38,150	1.46%	\$39,600	\$41,050
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$48,064</b>	<b>\$28,534</b>	<b>\$29,687</b>	<b>\$44,575</b>	<b>\$44,575</b>	<b>\$43,575</b>	<b>\$47,425</b>	<b>6.39%</b>	<b>\$49,175</b>	<b>\$50,925</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$165	\$54	\$217	\$200	\$200	\$250	\$300	50.00%	\$350	\$400
3070000 OPERATING SUPPLIES & EQUIP.	\$4,559	\$8,046	\$16,111	\$16,000	\$16,000	\$16,500	\$20,400	27.50%	\$19,500	\$21,000
3100000 GAS, OIL & LUBRICANTS	\$129,187	\$165,482	\$239,494	\$325,000	\$325,000	\$255,000	\$306,000	-5.85%	\$336,600	\$353,430
3110000 EQUIPMENT PARTS	\$67,023	\$86,315	\$76,570	\$83,000	\$83,000	\$83,000	\$91,300	10.00%	\$100,500	\$110,500
3160000 CLOTHING & UNIFORMS	\$311	\$207	\$428	\$700	\$700	\$700	\$750	7.14%	\$800	\$850
<b>TOTAL COMMODITIES</b>	<b>\$201,245</b>	<b>\$260,104</b>	<b>\$332,820</b>	<b>\$424,900</b>	<b>\$424,900</b>	<b>\$355,450</b>	<b>\$418,750</b>	<b>-1.45%</b>	<b>\$457,750</b>	<b>\$486,180</b>
<b>CAPITAL OUTLAY</b>										
5060000 TOOLS, SHOP & CONSTR. EQUIP.	\$9,897	\$0	\$9,774	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$9,897</b>	<b>\$0</b>	<b>\$9,774</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$8,980	\$5,392	\$7,946	\$7,946	\$7,946	\$12,297	54.76%	\$12,297	\$13,703
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$8,980</b>	<b>\$5,392</b>	<b>\$7,946</b>	<b>\$7,946</b>	<b>\$7,946</b>	<b>\$12,297</b>	<b>54.76%</b>	<b>\$12,297</b>	<b>\$13,703</b>
<b>TOTAL 1405 FLEET MAINTENANCE</b>	<b>\$520,955</b>	<b>\$576,609</b>	<b>\$667,250</b>	<b>\$779,296</b>	<b>\$779,296</b>	<b>\$698,887</b>	<b>\$794,666</b>	<b>1.97%</b>	<b>\$844,797</b>	<b>\$886,246</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE**

10X1406	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$53,661	\$55,431	\$55,844	\$57,110	\$57,110	\$56,205	\$57,078	-0.06%	\$58,790	\$60,554
1020000 OVERTIME	\$5,863	\$1,641	\$599	\$3,500	\$3,500	\$3,000	\$3,500	0.00%	\$3,605	\$3,713
1030000 PART-TIME	\$3,052	\$4,190	\$5,508	\$4,080	\$4,080	\$3,000	\$4,080	0.00%	\$4,162	\$4,245
1040000 MISCELLANEOUS	\$168	\$168	\$168	\$168	\$168	\$168	\$168	0.00%	\$171	\$175
1140000 FICA - EMPLOYER PORTION	\$4,647	\$4,638	\$4,579	\$4,948	\$4,948	\$4,950	\$4,959	0.22%	\$5,108	\$5,261
1160000 PENSION PLAN	\$0	\$2,233	\$2,715	\$4,300	\$4,300	\$4,300	\$5,605	30.35%	\$5,605	\$5,605
1180000 GROUP LIFE INS. PREMIUM	\$206	\$186	\$189	\$205	\$205	\$205	\$212	3.41%	\$216	\$221
1190000 DENTAL HEALTH INSURANCE	\$1,110	\$998	\$1,000	\$1,080	\$1,080	\$1,060	\$972	-10.00%	\$991	\$1,011
1200000 EMPLOYEE HEALTH CARE	\$7,486	\$7,998	\$8,724	\$9,438	\$9,438	\$9,500	\$10,464	10.87%	\$11,196	\$11,980
1220000 REIMB-HRA DEDUCTIBLE *	\$303	\$395	\$397	\$429	\$429	\$405	\$429	0.00%	\$429	\$444
1960000 WORKERS' COMPENSATION **	\$12,723	\$15,685	\$15,190	\$16,667	\$16,667	\$15,297	\$16,048	-3.71%	\$16,118	\$16,445
<b>TOTAL PERSONAL SERVICES</b>	<b>\$89,219</b>	<b>\$93,563</b>	<b>\$94,913</b>	<b>\$101,925</b>	<b>\$101,925</b>	<b>\$98,090</b>	<b>\$103,515</b>	<b>1.56%</b>	<b>\$106,391</b>	<b>\$109,654</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL AND TRAINING	\$0	\$0	\$0	\$500	\$500	\$500	\$500	0.00%	\$500	\$500
2160000 PRINTING AND PHOTOGRAPHY	\$961	\$220	\$550	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
2320000 ELECTRICITY	\$1,919	\$1,852	\$844	\$2,687	\$2,687	\$1,187	\$2,962	10.23%	\$3,114	\$3,335
2340000 SEWER SERVICE CHARGE	\$1,127	\$911	\$0	\$1,366	\$1,366	\$1,366	\$1,434	4.98%	\$1,506	\$1,581
2370000 MAINTENANCE & REPAIR EQUIP.	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	\$2,000	\$2,000
2450000 RENT FACILITIES	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	0.00%	\$24,000	\$24,000
2690000 BANKING & CREDIT CARD FEES ***	\$0	\$662	\$531	\$0	\$0	\$28,903	\$39,200	100.00%	\$43,086	\$48,777
2700000 CONTRACTUAL SERVICES	\$125,135	\$131,708	\$7,515	\$6,500	\$6,500	\$18,500	\$22,220	241.85%	\$24,920	\$27,620
2700002 ST. LOUIS COUNTY DR/SHAW PARK DR	\$109,844	\$53,835	\$101,575	\$75,000	\$75,000	\$75,000	\$62,000	-17.33%	\$64,500	\$65,000
2700003 CONTRACTUAL SERV. - BONHOMME	\$0	\$0	\$101,100	\$120,400	\$120,400	\$120,400	\$121,800	1.16%	\$123,000	\$124,400
8100000 STL.COUNTY BOND-SHAW PARK DR.	\$230,808	\$230,808	\$230,808	\$230,809	\$230,809	\$230,809	\$230,809	0.00%	\$230,809	\$230,809
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$493,794</b>	<b>\$443,996</b>	<b>\$466,923</b>	<b>\$464,262</b>	<b>\$464,262</b>	<b>\$503,665</b>	<b>\$507,925</b>	<b>9.40%</b>	<b>\$518,435</b>	<b>\$529,022</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$0	\$3,575	\$1,462	\$5,000	\$5,000	\$4,000	\$5,000	0.00%	\$5,500	\$6,000
3070000 OPERATING SUPPLIES & EQUIPMENT	\$39,811	\$19,896	\$22,671	\$20,550	\$20,550	\$10,650	\$10,850	-47.20%	\$12,850	\$16,450
3160000 CLOTHING & UNIFORMS	\$205	\$425	\$306	\$400	\$400	\$400	\$400	0.00%	\$450	\$450
3170000 AGRICULTURAL SUPPLIES	\$0	\$3,283	\$12,443	\$9,500	\$9,500	\$7,000	\$9,000	-5.26%	\$9,500	\$10,000
3190000 HARDWARE & HAND TOOLS	\$0	\$893	\$1,877	\$2,875	\$2,875	\$2,875	\$1,000	-65.22%	\$2,950	\$1,000
3250000 ASPHALT & ASPHALT PRODUCTS	\$0	\$1,133	\$1,728	\$2,250	\$2,250	\$2,250	\$2,500	11.11%	\$2,750	\$3,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	\$0	\$0	\$2,275	\$2,750	\$2,750	\$2,750	\$2,750	0.00%	\$3,000	\$3,000
3270000 LUMBER & WOOD PRODUCTS	\$0	\$0	\$979	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
3280000 PAINTS & PAINTING SUPPLIES	\$0	\$1,733	\$1,717	\$2,500	\$2,500	\$2,500	\$2,500	0.00%	\$2,500	\$2,500
3300000 STEEL, IRON & METAL PRODUCTS	\$0	\$2,221	\$1,128	\$1,937	\$1,937	\$1,937	\$2,100	8.42%	\$2,250	\$2,400
3340000 PARKING METER & TRAFFIC COUNTERS	\$0	\$5,035	\$5,045	\$12,875	\$12,875	\$3,500	\$12,250	-4.85%	\$12,250	\$8,750
3380000 ELECTRICAL SUPPLIES	\$0	\$313	\$3,192	\$2,500	\$2,500	\$2,500	\$2,500	0.00%	\$2,750	\$3,000
3390000 SIGN FABRICATION & ERECTION	\$0	\$1,043	\$905	\$2,000	\$2,000	\$2,000	\$2,250	12.50%	\$2,500	\$2,750
3400000 OTHER OPERATING SUPPLIES	\$0	\$2,749	\$0	\$2,775	\$2,775	\$0	\$2,900	4.50%	\$3,025	\$0
<b>TOTAL COMMODITIES</b>	<b>\$40,016</b>	<b>\$42,299</b>	<b>\$55,728</b>	<b>\$68,912</b>	<b>\$68,912</b>	<b>\$43,362</b>	<b>\$57,000</b>	<b>-17.29%</b>	<b>\$63,275</b>	<b>\$60,300</b>

(continued)

**10 GENERAL FUND - PARKING OPERATIONS & MAINTENANCE**

10X1406	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
PARKING OPERATIONS & MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMP.	\$1,803	\$8,923	\$7,722	\$6,000	\$6,000	\$6,000	\$7,000	16.67%	\$8,000	\$9,000
5030000 OFFICE FURNITURE & EQUIPMENT	\$0	\$0	\$370	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
5060000 MACHINERY & EQUIPMENT	\$0	\$16,689	\$40,650	\$48,000	\$48,000	\$48,000	\$50,000	4.17%	\$52,000	\$54,000
6110000 PARKING LOT RESURFACING	\$0	\$5,722	\$3,303	\$6,000	\$6,000	\$6,000	\$6,500	8.33%	\$7,000	\$7,500
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$1,803</b>	<b>\$31,334</b>	<b>\$52,045</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$60,000</b>	<b>\$63,500</b>	<b>5.83%</b>	<b>\$67,000</b>	<b>\$70,500</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$2,255	\$3,316	\$2,786	\$2,786	\$2,786	\$3,641	30.69%	\$4,439	\$4,439
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$2,255</b>	<b>\$3,316</b>	<b>\$2,786</b>	<b>\$2,786</b>	<b>\$2,786</b>	<b>\$3,641</b>	<b>30.69%</b>	<b>\$4,439</b>	<b>\$4,439</b>
<b>TOTAL 1406 PARKING OPERATIONS &amp; MAINT.</b>	<b>\$624,832</b>	<b>\$613,447</b>	<b>\$672,925</b>	<b>\$697,885</b>	<b>\$697,885</b>	<b>\$707,903</b>	<b>\$735,581</b>	<b>5.40%</b>	<b>\$759,540</b>	<b>\$773,915</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Moved from 2700000, including history

**Note: Moved from Parking Fund beginning FY 2010.**

**10 GENERAL FUND 10X1409 STREET LIGHTING**

10X1409	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
STREET LIGHTING	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$0	\$94,310	\$95,793	\$97,937	\$97,937	\$89,300	\$93,625	-4.40%	\$96,433	\$99,326
1020000 OVERTIME	\$0	\$1,637	\$802	\$3,000	\$3,000	\$1,000	\$3,000	0.00%	\$3,090	\$3,183
1040000 MISCELLANEOUS	\$0	\$264	\$265	\$264	\$264	\$264	\$264	0.00%	\$269	\$275
1140000 FICA - EMPLOYER PORTION	\$0	\$7,294	\$7,156	\$7,728	\$7,728	\$7,200	\$7,412	-4.09%	\$7,634	\$7,863
1160000 PENSION PLAN	\$0	\$4,466	\$5,430	\$8,600	\$8,600	\$8,600	\$9,194	6.91%	\$9,194	\$9,194
1180000 GROUP LIFE INS. PREMIUM	\$0	\$305	\$313	\$343	\$343	\$343	\$338	-1.46%	\$345	\$352
1190000 DENTAL HEALTH INSURANCE	\$0	\$1,974	\$1,843	\$2,160	\$2,160	\$2,160	\$1,404	-35.00%	\$1,432	\$1,461
1200000 EMPLOYEE HEALTH CARE	\$0	\$15,821	\$15,980	\$18,876	\$18,876	\$12,800	\$11,655	-38.25%	\$12,471	\$13,344
1220000 REIMB-HRA DEDUCTIBLE *	\$0	\$789	\$793	\$858	\$858	\$811	\$858	0.00%	\$858	\$889
1960000 WORKERS' COMPENSATION **	\$0	\$5,906	\$5,720	\$6,276	\$6,276	\$5,760	\$6,043	-3.71%	\$6,069	\$6,192
<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$132,766</b>	<b>\$134,095</b>	<b>\$146,042</b>	<b>\$146,042</b>	<b>\$128,238</b>	<b>\$133,793</b>	<b>-8.39%</b>	<b>\$137,795</b>	<b>\$142,079</b>
<b>CONTRACTUAL SERVICES</b>										
2320000 ELECTRICITY - STREET LIGHTING	\$0	\$56,886	\$70,458	\$99,353	\$99,353	\$82,500	\$90,750	-8.66%	\$95,288	\$100,051
2320001 ELECTRICITY - TRAFFIC SIGNALS	\$0	\$21,500	\$29,302	\$13,975	\$13,975	\$29,600	\$32,560	132.99%	\$34,188	\$35,897
2370000 MAINTENANCE & REPAIR EQUIP.	\$0	\$0	\$810	\$3,000	\$3,000	\$3,000	\$3,000	0.00%	\$3,000	\$3,000
2700000 CONTRACTUAL SERVICES	\$0	\$1,092	\$2,430	\$3,100	\$3,100	\$3,100	\$5,500	77.42%	\$5,500	\$5,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$0</b>	<b>\$79,478</b>	<b>\$103,000</b>	<b>\$119,428</b>	<b>\$119,428</b>	<b>\$118,200</b>	<b>\$131,810</b>	<b>10.37%</b>	<b>\$137,976</b>	<b>\$144,448</b>
<b>COMMODITIES</b>										
3190000 HARDWARE & HAND TOOLS	\$0	\$4,015	\$1,364	\$1,000	\$1,000	\$1,000	\$1,000	0.00%	\$1,000	\$1,000
3260000 ROCK, CEMENT & CONCRETE PRODUCTS	\$0	\$14	\$0	\$1,500	\$1,500	\$1,500	\$1,500	0.00%	\$1,500	\$1,500
3380000 LIGHTING SYSTEMS PARTS	\$0	\$36,194	\$12,525	\$38,600	\$38,600	\$38,400	\$69,100	79.02%	\$42,300	\$71,500
3430000 CBD-HOLIDAY LIGHTING	\$0	\$2,654	\$3,755	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	\$6,000	\$6,000
<b>TOTAL COMMODITIES</b>	<b>\$0</b>	<b>\$42,877</b>	<b>\$17,644</b>	<b>\$46,100</b>	<b>\$46,100</b>	<b>\$45,900</b>	<b>\$76,600</b>	<b>66.16%</b>	<b>\$50,800</b>	<b>\$80,000</b>
<b>CAPITAL OUTLAY</b>										
5060000 BUILDING TOOLS, SHOP & CONSTR. EQP.	\$0	\$0	\$0	\$0	\$0	\$0	\$4,500	100.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,500</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$0	\$0	\$10,161	\$10,161	\$10,161	\$14,313	40.86%	\$14,313	\$14,313
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,161</b>	<b>\$10,161</b>	<b>\$10,161</b>	<b>\$14,313</b>	<b>40.86%</b>	<b>\$14,313</b>	<b>\$14,313</b>
<b>TOTAL 1409 STREET LIGHTING</b>	<b>\$0</b>	<b>\$255,121</b>	<b>\$254,739</b>	<b>\$321,731</b>	<b>\$321,731</b>	<b>\$302,499</b>	<b>\$361,016</b>	<b>12.21%</b>	<b>\$340,884</b>	<b>\$380,840</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

## PERSONNEL SCHEDULE

**DEPARTMENT: Public Works**

**FUND: General**

**DIVISION: Engineering/Maintenance**

**DIVISION ACCOUNT: 1401**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Director of Public Works	1	1	1	1	1	1	1
Assistant Director of Public Works	1	1	1	1	1	1	1
Civil Engineer	1	1	1	1	1	1	1
Civil Engineer 1	1	1	1	1	1	1	1
Construction Inspector - PW	1	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1	1
Public Works Superintendent *	1	0	0	0	0	0	0
City Forester *	1	0	0	0	0	0	0
Assistant City Forester *	2	0	0	0	0	0	0
Labor Foreman *	3	0	0	0	0	0	0
Laborer *	9	0	0	0	0	0	0
<b>Total:</b>	22	6	6	6	6	6	6

\* Positions moved to Street Maintenance and Street Lighting in FY 2010.



## PERSONNEL SCHEDULE

**DEPARTMENT: Public Works**

**FUND: General**

**DIVISION: Street Maintenance**

**DIVISION ACCOUNT: 1403**

POSITION/TITLE *	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Public Works Superintendent	0	1	1	1	1	1	1
City Forester	0	1	1	1	1	1	1
Assistant City Forester	0	2	2	2	2	2	2
Labor Foreman	0	2	2	2	2	2	2
Laborer	0	8	8	8	7	7	7
<b>Total:</b>	0	14	14	14	13	13	13

\* Positions moved from Engineering in FY 2010.

## PERSONNEL SCHEDULE

**DEPARTMENT: Public Works**

**FUND: General**

**DIVISION: Building Maintenance**

**DIVISION ACCOUNT: 1404**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Maintenance Worker II	1	1	1	1	1	1	1
Maintenance Worker I	1	1	1	1	1	1	1
<b>Total:</b>	2	2	2	2	2	2	2

## PERSONNEL SCHEDULE

**DEPARTMENT: Public Works**

**FUND: General**

**DIVISION: Fleet Maintenance**

**DIVISION ACCOUNT: 1405**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Fleet and Building Manager	1	1	1	1	1	1	1
Mechanic Foreman	1	1	1	1	1	1	1
Mechanic	2	2	2	2	2	2	2
<b>Total:</b>	4	4	4	4	4	4	4

## PERSONNEL SCHEDULE

**DEPARTMENT: Public Works**

**FUND: General**

**DIVISION: Parking - Operations and Maintenance**

**DIVISION ACCOUNT: 1406**

<b>POSITION/TITLE</b>	<b>ACTUAL FY 2009</b>	<b>ACTUAL FY 2010</b>	<b>ACTUAL FY 2011</b>	<b>BUDGET FY 2012</b>	<b>ADOPTED FY 2013</b>	<b>PROJECTED FY 2014</b>	<b>PROJECTED FY 2015</b>
Meter Technician	1	1	1	1	1	1	1
<b>Total:</b>	1	1	1	1	1	1	1

## PERSONNEL SCHEDULE

**DEPARTMENT: Public Works**

**FUND: General**

**DIVISION: Street Lighting**

**DIVISION ACCOUNT: 1409**

POSITION/TITLE *	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Labor Foreman	0	1	1	1	1	1	1
Laborer	0	1	1	1	1	1	1
<b>Total:</b>	0	2	2	2	2	2	2

\* Positions moved from Engineering in FY 2010.

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# DEPARTMENT OF PARKS AND RECREATION

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## ***Mission and Description***

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

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

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

### **Goal and Key Intended Outcome**

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

**Key Intended Outcome:** Recreation and Culture

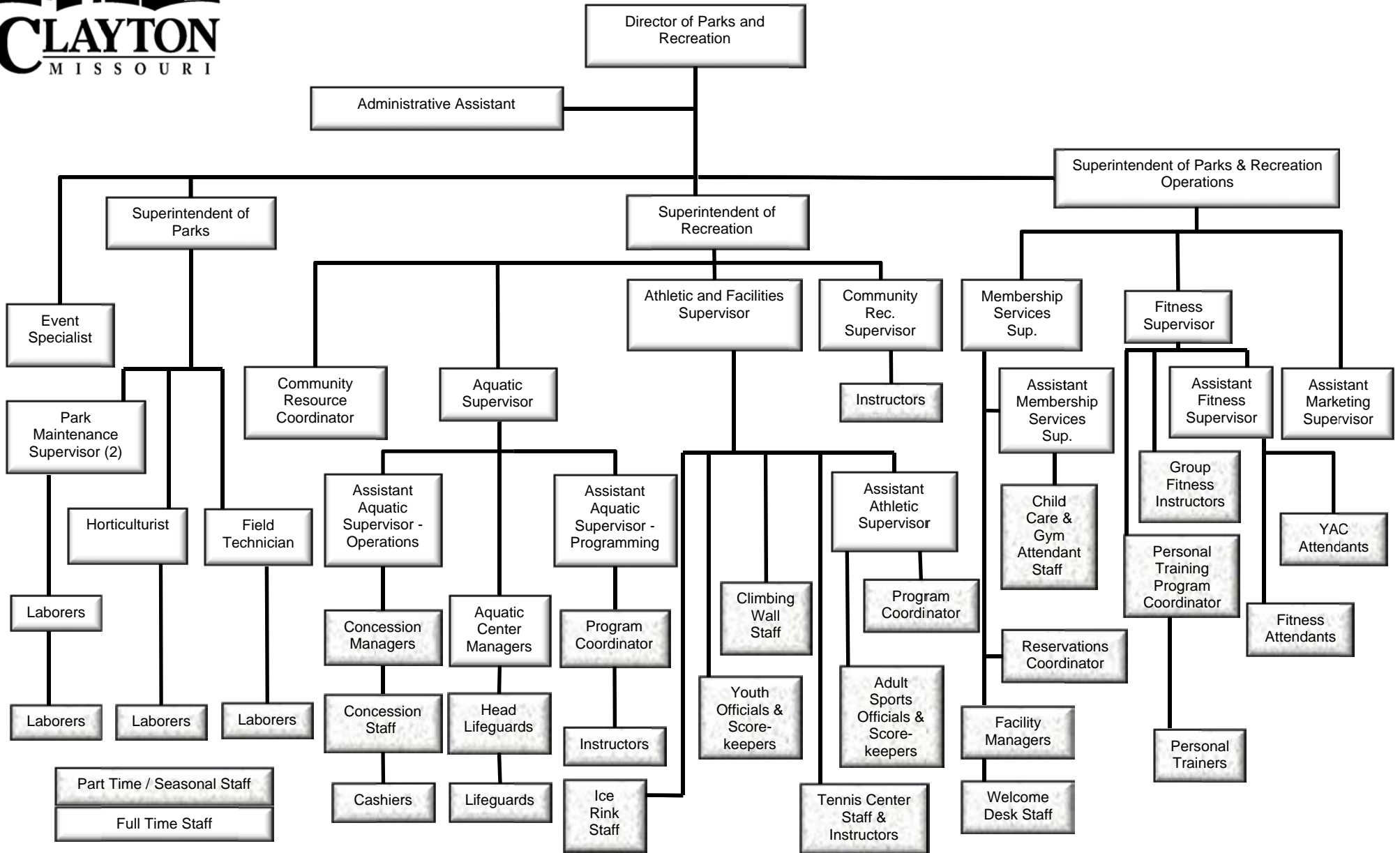
**Performance Measures (by Fiscal Year):**

<b>Category</b>	<b>Measure</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
<i>Customer</i>	<i>% of residents rating overall satisfaction with parks and recreation service as good or better</i>	97%	94%	92%	95%	95%
<i>Financial</i>	<i>Cost of park maintenance per acre maintained</i>	\$8,639	\$9,239	\$10,371	\$9,000	\$9,000
	<i>Cost per program participant</i>	\$40.01	\$35.75	\$34.36	\$35.00	\$34.00
<i>Process</i>	<i>Total annual program participants</i>	21,742	21,137	23,347	21,500	23,500
	<i>Total recreation facility attendance</i>	566,380	652,938	638,649	650,000	650,000
	<i>Acres properly maintained (per park inspection index)</i>	81.25%	81.56%	82.42%	82%	84.00%
	<i>% households with one or more recreation pass holders</i>	28.47%	29.70%	30.33%	30%	30%
<i>People</i>	<i>Average annual training hours per full-time equivalent employees</i>	N/A	31.83	35.21	30	30
	<i>Employee Engagement Index</i>	N/A	4.22	N/A	4.05*	4.25

\*Actual Employee Engagement Index results.



# Clayton Parks & Recreation Organizational Chart





## SUMMARY OF EXPENDITURES BY PROGRAM

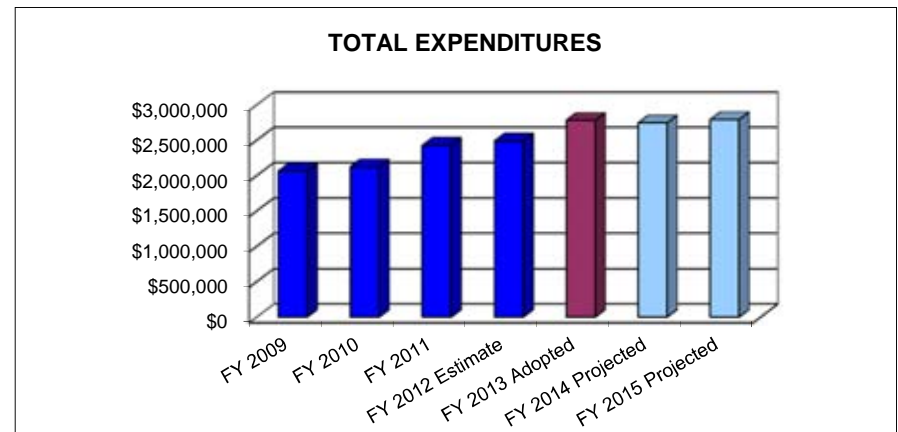
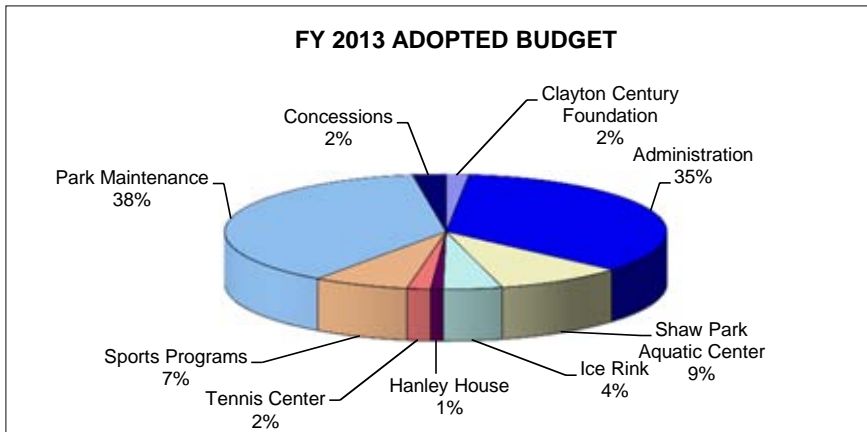
**DEPARTMENT: PARKS & RECREATION**

**FUND: GENERAL**

**PROGRAM: ALL**

**PROGRAM ACCOUNTS: 1601-1613 & 1502-1503**

PARKS & RECREATION DEPARTMENT - BY PROGRAM	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
1601 P&R ADMINISTRATION	\$559,245	\$607,763	\$756,942	\$773,624	\$785,524	\$783,776	\$950,093	22.81%	\$885,680	\$896,340
1603 SHAW PARK AQUATIC CENTER	\$227,877	\$262,025	\$246,420	\$241,939	\$241,939	\$240,564	\$254,750	5.30%	\$254,680	\$249,937
1604 ICE RINK	\$78,894	\$91,976	\$97,379	\$134,067	\$170,939	\$161,161	\$117,250	-12.54%	\$114,577	\$116,466
1606 HANLEY HOUSE	\$8,489	\$8,930	\$20,158	\$14,955	\$14,955	\$13,468	\$24,585	64.39%	\$14,626	\$15,252
1607 TENNIS CENTER	\$55,757	\$51,046	\$34,325	\$38,413	\$38,413	\$18,992	\$46,596	21.30%	\$46,819	\$47,266
1608 SPORTS PROGRAMS	\$174,325	\$172,375	\$178,845	\$186,865	\$195,865	\$191,207	\$190,010	1.68%	\$193,355	\$197,301
1610 PARK MAINTENANCE	\$742,080	\$837,312	\$1,000,994	\$996,694	\$996,694	\$994,893	\$1,028,774	3.22%	\$1,068,717	\$1,099,209
1613 CONCESSIONS	\$59,449	\$65,448	\$63,748	\$65,216	\$1,240	\$1,633	\$66,048	1.28%	\$66,786	\$67,455
1502 TASTE OF CLAYTON	\$129,560	\$0	\$0	\$0	\$49,110	\$49,140	\$59,140	100.00%	\$59,140	\$59,140
1503 CLAYTON CENTURY FOUNDATION	\$27,311	\$30,560	\$29,760	\$35,008	\$45,008	\$34,544	\$45,350	29.54%	\$42,622	\$43,792
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$2,062,987</b>	<b>\$2,127,435</b>	<b>\$2,428,571</b>	<b>\$2,486,781</b>	<b>\$2,539,687</b>	<b>\$2,489,378</b>	<b>\$2,782,596</b>	<b>11.90%</b>	<b>\$2,747,002</b>	<b>\$2,792,158</b>



## SUMMARY OF EXPENDITURES BY CATEGORY

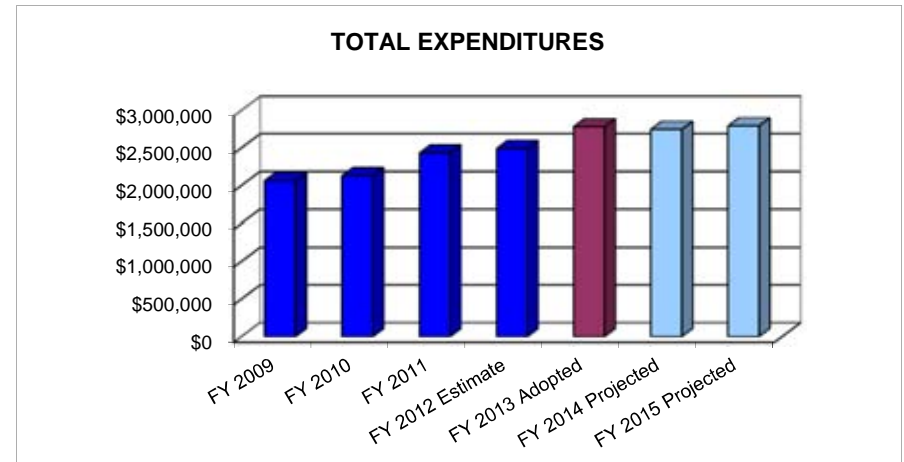
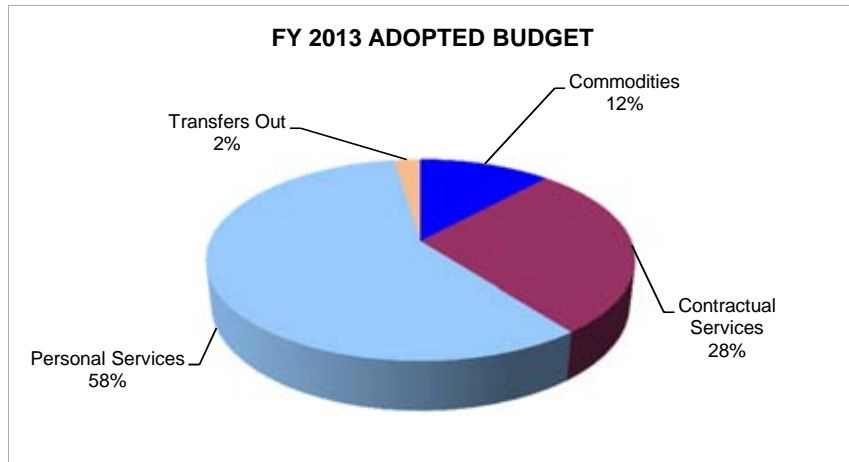
**DEPARTMENT: PARKS & RECREATION**

**FUND: GENERAL**

**CATEGORY: ALL**

**DIVISION ACCOUNTS: 1601-1613 &  
1502 & 1503**

PARKS & RECREATION DEPARTMENT BY CATEGORY	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
EXPENDITURES										
PERSONAL SERVICES	\$1,341,083	\$1,404,838	\$1,467,560	\$1,508,263	\$1,488,283	\$1,459,221	\$1,606,932	6.54%	\$1,652,269	\$1,699,019
CONTRACTUAL SERVICES	\$466,681	\$402,676	\$652,542	\$642,878	\$723,210	\$698,118	\$767,747	19.42%	\$725,558	\$731,322
COMMODITIES	\$199,596	\$192,568	\$270,986	\$275,252	\$258,806	\$254,701	\$327,761	19.08%	\$295,294	\$295,401
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$9,000	\$17,000	\$15,000	100.00%	\$8,000	\$0
PROGRAMS	\$55,627	\$90,984	\$1,249	\$8,050	\$8,050	\$8,000	\$0	-100.00%	\$0	\$0
TOTAL EXPENDITURES	\$2,062,987	\$2,091,066	\$2,392,337	\$2,434,443	\$2,487,349	\$2,437,040	\$2,717,440	11.62%	\$2,681,121	\$2,725,742
TRANSFERS OUT	\$0	\$36,369	\$36,234	\$52,338	\$52,338	\$52,338	\$65,156	24.49%	\$65,881	\$66,416
<b>TOTAL PARKS &amp; RECREATION</b>	<b>\$2,062,987</b>	<b>\$2,127,435</b>	<b>\$2,428,571</b>	<b>\$2,486,781</b>	<b>\$2,539,687</b>	<b>\$2,489,378</b>	<b>\$2,782,596</b>	<b>11.90%</b>	<b>\$2,747,002</b>	<b>\$2,792,158</b>



**10 GENERAL FUND - P&R ADMINISTRATION**

10X1601	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
P&R ADMINISTRATION	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$364,784	\$359,039	\$371,697	\$381,011	\$381,011	\$381,200	\$399,194	4.77%	\$411,170	\$423,500
1030000 PART-TIME	\$5,906	\$2,094	\$8,632	\$7,088	\$7,088	\$6,500	\$7,350	3.70%	\$7,497	\$7,647
1140000 FICA - EMPLOYER PORTION	\$26,911	\$26,475	\$27,858	\$29,676	\$29,676	\$28,518	\$31,100	4.80%	\$32,032	\$32,993
1160000 PENSION PLAN	\$0	\$15,632	\$19,005	\$30,100	\$30,100	\$30,100	\$34,713	15.33%	\$34,713	\$34,713
1180000 GROUP LIFE INS. PREMIUM	\$1,384	\$1,202	\$1,248	\$1,295	\$1,295	\$1,295	\$1,395	7.72%	\$1,423	\$1,451
1190000 DENTAL HEALTH INSURANCE	\$5,322	\$4,031	\$3,983	\$4,260	\$4,260	\$4,400	\$4,374	2.68%	\$4,461	\$4,551
1200000 EMPLOYEE HEALTH CARE	\$34,837	\$30,696	\$32,776	\$34,630	\$34,630	\$34,700	\$42,930	23.97%	\$45,935	\$49,150
1220000 REIMB-HRA DEDUCTIBLE *	\$1,119	\$1,459	\$1,467	\$1,586	\$1,586	\$1,499	\$1,586	0.00%	\$1,586	\$1,643
1960000 WORKERS' COMPENSATION **	\$6,989	\$8,615	\$8,344	\$9,154	\$9,154	\$8,402	\$8,812	-3.74%	\$8,853	\$9,033
<b>TOTAL PERSONAL SERVICES</b>	<b>\$447,252</b>	<b>\$449,243</b>	<b>\$475,010</b>	<b>\$498,800</b>	<b>\$498,800</b>	<b>\$496,614</b>	<b>\$531,454</b>	<b>6.55%</b>	<b>\$547,670</b>	<b>\$564,681</b>
<b>CONTRACTUAL SERVICES</b>										
2100000 POSTAGE - NEWSLETTER ***	\$10,065	\$9,705	\$5,194	\$12,500	\$12,500	\$11,095	\$11,207	-10.34%	\$11,290	\$11,305
2130000 TRAVEL & TRAINING	\$7,624	\$8,413	\$10,587	\$9,935	\$9,935	\$10,452	\$10,650	7.20%	\$8,850	\$10,350
2150000 ADVERTISING	\$4,297	\$3,794	\$4,353	\$4,600	\$4,600	\$4,400	\$4,400	-4.35%	\$4,400	\$4,400
2160000 PRINTING AND PHOTOGRAPHY	\$3,723	\$6,331	\$5,506	\$4,000	\$4,000	\$3,955	\$4,035	0.88%	\$4,090	\$4,145
2170000 PUBLICATIONS	\$12,001	\$13,506	\$12,212	\$11,800	\$11,800	\$11,525	\$12,000	1.69%	\$12,033	\$12,217
2330000 TELEPHONE	\$17,684	\$18,380	\$18,842	\$19,534	\$19,534	\$18,784	\$17,334	-11.26%	\$19,534	\$19,534
2370000 MAINTENANCE & REPAIR EQUIP.	\$803	\$1,338	\$438	\$900	\$900	\$1,540	\$1,000	11.11%	\$1,000	\$1,000
2550000 DUES & MEMBERSHIPS	\$2,571	\$2,303	\$2,416	\$2,835	\$2,835	\$2,856	\$3,300	16.40%	\$3,395	\$3,640
2690000 BANKING & CREDIT CARD FEES ****	\$8,283	\$17,851	\$19,009	\$0	\$0	\$19,500	\$20,000	100.00%	\$20,000	\$20,000
2700000 CONTRACTUAL SERVICES	\$9,759	\$9,625	\$20,811	\$30,730	\$42,630	\$23,830	\$15,230	-50.44%	\$15,480	\$15,730
2700400 CONTRIBUTION TO CRSWC	\$0	\$0	\$150,000	\$150,000	\$150,000	\$150,000	\$250,000	66.67%	\$200,000	\$200,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$76,810</b>	<b>\$91,246</b>	<b>\$249,368</b>	<b>\$246,834</b>	<b>\$258,734</b>	<b>\$257,937</b>	<b>\$349,156</b>	<b>41.45%</b>	<b>\$300,072</b>	<b>\$302,321</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$8,945	\$9,718	\$6,905	\$7,045	\$7,045	\$6,645	\$6,665	-5.39%	\$6,670	\$6,670
3070000 OPERATING SUPPLIES & EQUIP.	\$1,158	\$0	\$21,991	\$18,825	\$18,825	\$18,362	\$58,650	211.55%	\$28,450	\$18,450
3160000 CLOTHING & UNIFORMS	\$1,362	\$1,193	\$1,900	\$200	\$200	\$200	\$1,550	675.00%	\$200	\$1,600
3220000 FOOD & BEVERAGE	\$2,716	\$2,329	\$2,287	\$1,920	\$1,920	\$4,018	\$2,618	36.35%	\$2,618	\$2,618
<b>TOTAL COMMODITIES</b>	<b>\$14,181</b>	<b>\$13,240</b>	<b>\$33,083</b>	<b>\$27,990</b>	<b>\$27,990</b>	<b>\$29,225</b>	<b>\$69,483</b>	<b>148.24%</b>	<b>\$37,938</b>	<b>\$29,338</b>
<b>PROGRAMS</b>										
4090000 LOAN TO CRSWC	\$0	\$33,469	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4620000 INSTRUCTIONAL - GENERAL	\$1,015	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4650000 SPECIAL EVENTS	\$19,987	\$20,565	-\$519	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL PROGRAMS</b>	<b>\$21,002</b>	<b>\$54,034</b>	<b>-\$519</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL 1601 P&amp;R ADMINISTRATION</b>	<b>\$559,245</b>	<b>\$607,763</b>	<b>\$756,942</b>	<b>\$773,624</b>	<b>\$785,524</b>	<b>\$783,776</b>	<b>\$950,093</b>	<b>22.81%</b>	<b>\$885,680</b>	<b>\$896,340</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

\*\*\* Allocated from Non-Departmental - General, including history.

\*\*\*\* Moved from 2700000 Contractual Services, including history.

**10 GENERAL FUND - SHAW PARK AQUATIC CENTER**

10X1603	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
SHAW PARK AQUATIC CENTER	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$3,777	\$6,099	\$5,672	\$6,000	\$6,000	\$6,000	\$6,015	0.25%	\$6,195	\$6,381
1020000 OVERTIME	\$413	\$2,005	\$12,671	\$3,677	\$3,677	\$3,677	\$3,688	0.30%	\$3,799	\$3,913
1030000 PART-TIME	\$111,003	\$102,824	\$101,376	\$105,502	\$105,502	\$105,502	\$106,652	1.09%	\$108,785	\$110,961
1030150 PART-TIME MANAGER AQUATIC CENTER	\$21,283	\$23,479	\$13,163	\$18,567	\$18,567	\$18,567	\$19,013	2.40%	\$19,393	\$19,781
1030250 PART-TIME - AQUATICS	\$7,434	\$8,534	\$5,461	\$8,132	\$8,132	\$7,508	\$7,508	-7.67%	\$7,658	\$7,811
1140000 FICA - EMPLOYER PORTION	\$11,011	\$10,869	\$10,694	\$10,892	\$10,892	\$10,897	\$11,437	5.00%	\$11,765	\$11,596
1960000 WORKERS' COMPENSATION *	\$3,280	\$4,043	\$3,916	\$4,296	\$4,296	\$3,943	\$4,137	-3.70%	\$4,155	\$4,239
<b>TOTAL PERSONAL SERVICES</b>	<b>\$158,201</b>	<b>\$157,853</b>	<b>\$152,953</b>	<b>\$157,066</b>	<b>\$157,066</b>	<b>\$156,094</b>	<b>\$158,450</b>	<b>0.88%</b>	<b>\$161,750</b>	<b>\$164,682</b>
<b>CONTRACTUAL SERVICES</b>										
2300000 NATURAL GAS	\$3,630	\$3,630	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2310000 WATER	\$8,378	\$13,486	\$13,544	\$14,300	\$14,300	\$14,300	\$14,730	3.01%	\$15,180	\$15,635
2340000 SEWER SERVICE CHARGE	\$14,725	\$14,684	\$7,981	\$13,623	\$13,623	\$13,000	\$13,650	0.20%	\$14,330	\$15,050
2350000 MAINT. & REPAIR STRUCTURES	\$3,421	\$9,025	\$11,308	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	\$11,000	\$5,000
2370000 MAINTENANCE & REPAIR EQUIP.	\$4,283	\$20,770	\$16,108	\$5,000	\$5,000	\$5,000	\$5,000	0.00%	\$5,000	\$5,000
2420000 RENTALS	\$2,827	\$2,381	\$5,526	\$3,570	\$3,570	\$3,570	\$3,570	0.00%	\$3,570	\$3,570
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$37,264</b>	<b>\$63,976</b>	<b>\$54,467</b>	<b>\$41,493</b>	<b>\$41,493</b>	<b>\$40,870</b>	<b>\$41,950</b>	<b>1.10%</b>	<b>\$49,080</b>	<b>\$44,255</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	\$27,969	\$34,145	\$34,634	\$37,380	\$37,380	\$37,600	\$33,350	-10.78%	\$37,850	\$35,000
3360000 BUILDING MAINTENANCE PARTS	\$4,091	\$4,873	\$4,366	\$6,000	\$6,000	\$6,000	\$6,000	0.00%	\$6,000	\$6,000
<b>TOTAL COMMODITIES</b>	<b>\$32,060</b>	<b>\$39,018</b>	<b>\$39,000</b>	<b>\$43,380</b>	<b>\$43,380</b>	<b>\$43,600</b>	<b>\$39,350</b>	<b>-9.29%</b>	<b>\$43,850</b>	<b>\$41,000</b>
<b>PROGRAMS</b>										
4560000 AQUATIC PROGRAMS	\$352	\$1,178	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL PROGRAMS</b>	<b>\$352</b>	<b>\$1,178</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDING STRUCTURES & IMP.	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000	100.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL 1603 SHAW PARK AQUATIC CENTER</b>	<b>\$227,877</b>	<b>\$262,025</b>	<b>\$246,420</b>	<b>\$241,939</b>	<b>\$241,939</b>	<b>\$240,564</b>	<b>\$254,750</b>	<b>5.30%</b>	<b>\$254,680</b>	<b>\$249,937</b>

\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - ICE RINK**

10X1604	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
ICE RINK	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$3,985	\$3,364	\$2,910	\$3,762	\$3,762	\$3,336	\$3,769	0.19%	\$3,882	\$3,999
1020000 OVERTIME	\$0	\$0	\$34	\$0	\$0	\$49	\$0	0.00%	\$0	\$0
1030000 PART-TIME	\$13,968	\$14,125	\$13,004	\$12,024	\$12,024	\$12,725	\$12,960	7.78%	\$13,220	\$13,484
1030150 PART-TIME MANAGER ICE RINK	\$10,761	\$10,431	\$7,612	\$10,771	\$10,771	\$9,098	\$10,768	-0.03%	\$10,983	\$11,203
1030450 PART-TIME - ICE SKATING	\$1,760	\$1,874	\$1,371	\$3,240	\$3,240	\$1,422	\$3,240	0.00%	\$3,304	\$3,371
1140000 FICA - EMPLOYER PORTION	\$2,324	\$2,279	\$1,907	\$1,992	\$1,992	\$3,336	\$2,351	18.02%	\$2,422	\$2,495
1960000 WORKERS' COMPENSATION *	\$696	\$858	\$831	\$911	\$911	\$837	\$877	-3.73%	\$881	\$899
<b>TOTAL PERSONAL SERVICES</b>	<b>\$33,494</b>	<b>\$32,931</b>	<b>\$27,669</b>	<b>\$32,700</b>	<b>\$32,700</b>	<b>\$30,803</b>	<b>\$33,965</b>	<b>3.87%</b>	<b>\$34,692</b>	<b>\$35,451</b>
<b>CONTRACTUAL SERVICES</b>										
2300000 NATURAL GAS	\$9,710	\$7,298	\$6,137	\$11,536	\$11,536	\$8,000	\$8,400	-27.18%	\$8,820	\$9,260
2310000 WATER	\$6,346	\$7,592	\$7,035	\$12,100	\$12,100	\$8,000	\$8,280	-31.57%	\$8,530	\$8,800
2340000 SEWER SERVICE CHARGE	\$5,558	\$5,048	\$6,326	\$6,600	\$6,600	\$6,600	\$6,930	5.00%	\$7,280	\$7,650
2350000 MAINT. & REPAIR STRUCTURES	\$873	\$855	\$7,927	\$19,000	\$19,000	\$18,800	\$7,500	-60.53%	\$3,000	\$3,000
2370000 MAINTENANCE & REPAIR EQUIP.	\$12,912	\$27,204	\$35,234	\$42,000	\$78,872	\$79,000	\$42,000	0.00%	\$42,000	\$42,000
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$35,399</b>	<b>\$47,997</b>	<b>\$62,659</b>	<b>\$91,236</b>	<b>\$128,108</b>	<b>\$120,400</b>	<b>\$73,110</b>	<b>-19.87%</b>	<b>\$69,630</b>	<b>\$70,710</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	\$4,534	\$3,997	\$3,951	\$3,885	\$3,885	\$3,800	\$3,885	0.00%	\$3,935	\$3,935
3160000 CLOTHING & UNIFORMS	\$536	\$399	\$401	\$440	\$440	\$455	\$540	22.73%	\$570	\$620
3200000 MEDICAL SUPPLIES	\$200	\$200	\$49	\$200	\$200	\$103	\$150	-25.00%	\$150	\$150
3360000 BUILDING MAINTENANCE PARTS	\$4,731	\$6,452	\$2,650	\$5,606	\$5,606	\$5,600	\$5,600	-0.11%	\$5,600	\$5,600
<b>TOTAL COMMODITIES</b>	<b>\$10,001</b>	<b>\$11,048</b>	<b>\$7,051</b>	<b>\$10,131</b>	<b>\$10,131</b>	<b>\$9,958</b>	<b>\$10,175</b>	<b>0.43%</b>	<b>\$10,255</b>	<b>\$10,305</b>
<b>TOTAL 1604 ICE RINK</b>	<b>\$78,894</b>	<b>\$91,976</b>	<b>\$97,379</b>	<b>\$134,067</b>	<b>\$170,939</b>	<b>\$161,161</b>	<b>\$117,250</b>	<b>-12.54%</b>	<b>\$114,577</b>	<b>\$116,466</b>

\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - HANLEY HOUSE**

10X1606	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
HANLEY HOUSE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1030000 PART-TIME	\$0	\$638	\$2,230	\$760	\$760	\$760	\$1,140	50.00%	\$1,163	\$1,186
1140000 FICA - EMPLOYER PORTION	\$0	\$49	\$170	\$58	\$58	\$30	\$87	50.00%	\$90	\$93
<b>TOTAL PERSONAL SERVICES</b>	<b>\$0</b>	<b>\$687</b>	<b>\$2,400</b>	<b>\$818</b>	<b>\$818</b>	<b>\$790</b>	<b>\$1,227</b>	<b>50.00%</b>	<b>\$1,253</b>	<b>\$1,279</b>
<b>CONTRACTUAL SERVICES</b>										
2300000 NATURAL GAS	\$2,237	\$1,868	\$1,859	\$2,520	\$2,520	\$2,250	\$2,320	-7.94%	\$2,390	\$2,480
2310000 WATER	\$820	\$896	\$1,101	\$3,120	\$3,120	\$1,560	\$1,620	-48.08%	\$1,680	\$1,750
2320000 ELECTRICITY	\$530	\$1,348	\$1,358	\$1,612	\$1,612	\$1,750	\$1,920	19.11%	\$2,020	\$2,120
2340000 SEWER SERVICE CHARGE	\$326	\$195	\$166	\$625	\$625	\$500	\$530	-15.20%	\$565	\$605
2350000 MAINT. & REPAIR STRUCTURES	\$590	\$415	\$0	\$600	\$600	\$600	\$600	0.00%	\$600	\$600
2370000 MAINTENANCE & REPAIR EQUIP.	\$60	\$254	\$195	\$260	\$260	\$260	\$260	0.00%	\$260	\$260
2700000 CONTRACTUAL SERVICES	\$1,897	\$1,052	\$7,275	\$1,400	\$1,400	\$1,508	\$11,508	722.00%	\$1,508	\$1,508
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$6,460</b>	<b>\$6,028</b>	<b>\$11,954</b>	<b>\$10,137</b>	<b>\$10,137</b>	<b>\$8,428</b>	<b>\$18,758</b>	<b>85.04%</b>	<b>\$9,023</b>	<b>\$9,323</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	\$1,084	\$1,471	\$419	\$1,000	\$1,000	\$1,250	\$1,600	60.00%	\$1,350	\$1,650
3360000 BUILDING MAINTENANCE PARTS	\$945	\$744	\$5,385	\$3,000	\$3,000	\$3,000	\$3,000	0.00%	\$3,000	\$3,000
<b>TOTAL COMMODITIES</b>	<b>\$2,029</b>	<b>\$2,215</b>	<b>\$5,804</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,250</b>	<b>\$4,600</b>	<b>15.00%</b>	<b>\$4,350</b>	<b>\$4,650</b>
<b>TOTAL 1606 HANLEY HOUSE</b>	<b>\$8,489</b>	<b>\$8,930</b>	<b>\$20,158</b>	<b>\$14,955</b>	<b>\$14,955</b>	<b>\$13,468</b>	<b>\$24,585</b>	<b>64.39%</b>	<b>\$14,626</b>	<b>\$15,252</b>

**10 GENERAL FUND - TENNIS CENTER**

10X1607	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
TENNIS CENTER	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$450	\$451	\$525	\$336	\$336	\$186	\$552	64.29%	\$569	\$586
1030000 PART-TIME	\$7,297	\$8,320	\$7,271	\$5,079	\$5,079	\$2,325	\$7,048	38.77%	\$7,190	\$7,334
1030150 PART-TIME MANAGER - TENNIS	\$4,451	\$3,508	\$1,269	\$2,517	\$2,517	\$807	\$6,193	146.05%	\$6,316	\$6,443
1030250 PART-TIME - TENNIS INSTRUCTION	\$17,006	\$16,554	\$13,481	\$12,576	\$12,576	\$3,650	\$18,480	46.95%	\$18,849	\$19,226
1140000 FICA - EMPLOYER PORTION	\$2,229	\$2,206	\$1,725	\$1,633	\$1,633	\$990	\$2,862	75.26%	\$2,928	\$2,619
1960000 WORKERS' COMPENSATION *	\$818	\$1,009	\$977	\$1,072	\$1,072	\$984	\$1,031	-3.82%	\$1,037	\$1,058
<b>TOTAL PERSONAL SERVICES</b>	<b>\$32,251</b>	<b>\$32,048</b>	<b>\$25,248</b>	<b>\$23,213</b>	<b>\$23,213</b>	<b>\$8,942</b>	<b>\$36,166</b>	<b>55.80%</b>	<b>\$36,889</b>	<b>\$37,266</b>
<b>CONTRACTUAL SERVICES</b>										
2350000 BUILDING MAINTENANCE	\$752	\$148	\$373	\$8,800	\$8,800	\$800	\$800	-90.91%	\$800	\$800
2700000 CONTRACTUAL SERVICES	\$15,596	\$16,787	\$4,500	\$2,100	\$2,100	\$0	\$3,150	50.00%	\$3,150	\$3,150
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$16,348</b>	<b>\$16,935</b>	<b>\$4,873</b>	<b>\$10,900</b>	<b>\$10,900</b>	<b>\$800</b>	<b>\$3,950</b>	<b>-63.76%</b>	<b>\$3,950</b>	<b>\$3,950</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	\$6,421	\$1,015	\$3,420	\$3,500	\$3,500	\$450	\$5,680	62.29%	\$5,180	\$5,250
3360000 BUILDING MAINTENANCE PARTS	\$737	\$1,048	\$784	\$800	\$800	\$800	\$800	0.00%	\$800	\$800
<b>TOTAL COMMODITIES</b>	<b>\$7,158</b>	<b>\$2,063</b>	<b>\$4,204</b>	<b>\$4,300</b>	<b>\$4,300</b>	<b>\$1,250</b>	<b>\$6,480</b>	<b>50.70%</b>	<b>\$5,980</b>	<b>\$6,050</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDINGS, STRUCTURES & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0	0.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL 1607 TENNIS CENTER</b>	<b>\$55,757</b>	<b>\$51,046</b>	<b>\$34,325</b>	<b>\$38,413</b>	<b>\$38,413</b>	<b>\$18,992</b>	<b>\$46,596</b>	<b>21.30%</b>	<b>\$46,819</b>	<b>\$47,266</b>

\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - SPORTS PROGRAMS**

10X1608	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
SPORTS PROGRAMS	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$785	\$670	\$938	\$1,145	\$1,145	\$1,145	\$1,166	1.83%	\$1,201	\$1,237
1020000 OVERTIME	\$70	\$38	\$653	\$0	\$0	\$880	\$860	100.00%	\$886	\$912
1030200 PART-TIME ADULT OFFICIAL/COORDINATORS	\$17,944	\$19,998	\$20,236	\$21,141	\$21,141	\$20,188	\$21,068	-0.35%	\$21,489	\$21,919
1030201 PART-TIME YOUTH OFFICIAL/COORDINATORS	\$31,386	\$33,474	\$37,315	\$35,500	\$35,500	\$35,725	\$36,078	1.63%	\$36,799	\$37,535
1140000 FICA - EMPLOYER PORTION	\$3,847	\$4,134	\$4,525	\$4,333	\$4,333	\$4,200	\$4,527	4.48%	\$4,662	\$4,802
1960000 WORKERS' COMPENSATION *	\$1,487	\$1,833	\$1,775	\$1,947	\$1,947	\$1,787	\$1,876	-3.65%	\$1,883	\$1,921
<b>TOTAL PERSONAL SERVICES</b>	<b>\$55,519</b>	<b>\$60,147</b>	<b>\$65,442</b>	<b>\$64,066</b>	<b>\$64,066</b>	<b>\$63,925</b>	<b>\$65,575</b>	<b>2.36%</b>	<b>\$66,920</b>	<b>\$68,326</b>
<b>CONTRACTUAL SERVICES</b>										
2700102 CONTRACTUAL SPORTS CAMPS INST.	\$19,545	\$28,217	\$19,340	\$25,380	\$25,380	\$22,388	\$22,388	-11.79%	\$22,388	\$22,388
2700550 CONTRACTUAL - FITNESS	\$66,259	\$49,482	\$57,114	\$54,400	\$54,400	\$53,920	\$57,450	5.61%	\$59,450	\$61,450
2900000 CONTRACTUAL - YOUTH SPORTS	\$0	\$499	\$200	\$2,750	\$2,750	\$1,875	\$2,800	1.82%	\$2,800	\$2,300
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$85,804</b>	<b>\$78,198</b>	<b>\$76,654</b>	<b>\$82,530</b>	<b>\$82,530</b>	<b>\$78,183</b>	<b>\$82,638</b>	<b>0.13%</b>	<b>\$84,638</b>	<b>\$86,138</b>
<b>COMMODITIES</b>										
3460100 FITNESS	\$0	\$0	\$1,122	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3460200 LEAGUES - ADULT	\$0	\$0	\$4,656	\$5,319	\$5,319	\$5,099	\$5,747	8.05%	\$5,747	\$5,787
3460201 LEAGUES - YOUTH	\$0	\$0	\$30,968	\$34,950	\$34,950	\$35,000	\$36,050	3.15%	\$36,050	\$37,050
<b>TOTAL COMMODITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$36,746</b>	<b>\$40,269</b>	<b>\$40,269</b>	<b>\$40,099</b>	<b>\$41,797</b>	<b>3.79%</b>	<b>\$41,797</b>	<b>\$42,837</b>
<b>PROGRAMS</b>										
4550000 FITNESS	\$305	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4570000 LEAGUES-ADULT	\$4,475	\$3,909	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
4580000 LEAGUES-YOUTH	\$28,222	\$30,121	\$3	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL PROGRAMS</b>	<b>\$33,002</b>	<b>\$34,030</b>	<b>\$3</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDING STRUCTURES & IMP.	\$0	\$0	\$0	\$0	\$9,000	\$9,000	\$0	0.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,000</b>	<b>\$9,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL 1608 SPORTS PROGRAMS</b>	<b>\$174,325</b>	<b>\$172,375</b>	<b>\$178,845</b>	<b>\$186,865</b>	<b>\$195,865</b>	<b>\$191,207</b>	<b>\$190,010</b>	<b>1.68%</b>	<b>\$193,355</b>	<b>\$197,301</b>

\* Allocated from Non-Departmental - Insurance, including history.



**10 GENERAL FUND - PARK MAINTENANCE**

10X1610	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
PARK MAINTENANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$384,597	\$411,729	\$419,075	\$429,305	\$429,305	\$428,192	\$440,524	2.61%	\$453,740	\$467,352
1020000 OVERTIME	\$25,893	\$18,840	\$22,908	\$24,168	\$24,168	\$24,168	\$25,368	4.97%	\$26,129	\$26,913
1030000 PART-TIME	\$53,545	\$50,161	\$66,444	\$55,760	\$55,760	\$55,760	\$68,400	22.67%	\$69,768	\$71,163
1040000 MISCELLANEOUS	\$312	\$312	\$313	\$312	\$312	\$312	\$312	0.00%	\$318	\$325
1140000 FICA - EMPLOYER PORTION	\$34,499	\$35,698	\$37,232	\$38,952	\$38,952	\$37,700	\$40,897	4.99%	\$42,124	\$43,388
1160000 PENSION PLAN	\$0	\$20,097	\$24,435	\$38,700	\$38,700	\$38,700	\$43,259	11.78%	\$43,259	\$43,259
1180000 GROUP LIFE INS. PREMIUM	\$1,531	\$1,374	\$1,407	\$1,541	\$1,541	\$1,541	\$1,631	5.84%	\$1,663	\$1,697
1190000 DENTAL HEALTH INSURANCE	\$7,606	\$7,867	\$7,955	\$6,840	\$6,840	\$6,750	\$6,696	-2.11%	\$6,830	\$6,967
1200000 EMPLOYEE HEALTH CARE	\$39,181	\$47,992	\$65,187	\$56,228	\$56,228	\$61,403	\$63,082	12.19%	\$67,498	\$72,223
1220000 REIMB-HRA DEDUCTIBLE *	\$1,815	\$2,366	\$2,378	\$2,572	\$2,572	\$2,431	\$2,572	0.00%	\$2,572	\$2,665
1960000 WORKERS' COMPENSATION **	\$13,557	\$16,713	\$16,186	\$18,634	\$18,634	\$17,102	\$17,096	-8.25%	\$17,174	\$17,523
<b>TOTAL PERSONAL SERVICES</b>	<b>\$562,536</b>	<b>\$613,149</b>	<b>\$663,520</b>	<b>\$673,012</b>	<b>\$673,012</b>	<b>\$674,059</b>	<b>\$709,837</b>	<b>5.47%</b>	<b>\$731,075</b>	<b>\$753,475</b>
<b>CONTRACTUAL SERVICES</b>										
2130000 TRAVEL & TRAINING	\$3,310	\$2,822	\$3,469	\$4,155	\$4,155	\$4,155	\$3,725	-10.35%	\$3,725	\$3,725
2300000 NATURAL GAS	\$6,216	\$5,543	\$5,349	\$6,510	\$6,510	\$6,000	\$6,200	-4.76%	\$6,400	\$6,600
2310000 WATER	\$9,110	\$9,469	\$17,400	\$14,850	\$14,850	\$16,000	\$16,480	10.98%	\$17,000	\$17,500
2320001 ELECTRICITY - POOL/RINK/TENNIS	\$50,928	\$52,576	\$63,141	\$60,093	\$60,093	\$60,000	\$66,000	9.83%	\$69,300	\$72,780
2340000 SEWER SERVICE CHARGE	\$11,678	\$9,001	\$13,834	\$16,600	\$16,600	\$14,500	\$14,940	-10.00%	\$15,400	\$15,880
2350000 MAINT. & REPAIR STRUCTURES	\$1,039	\$3,288	\$20,142	\$2,000	\$2,000	\$2,000	\$2,000	0.00%	\$2,000	\$2,200
2370000 MAINTENANCE & REPAIR EQUIP.	\$4,200	\$2,337	\$12,677	\$7,000	\$7,000	\$7,005	\$3,000	-57.14%	\$9,500	\$10,000
2420000 RENTALS	\$2,555	\$6,075	\$1,489	\$4,000	\$4,000	\$4,000	\$4,000	0.00%	\$4,000	\$4,000
2700000 CONTRACTUAL SERVICES	\$4,061	\$6,420	\$53,941	\$43,300	\$43,300	\$43,300	\$37,300	-13.86%	\$37,300	\$37,400
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$93,097</b>	<b>\$97,531</b>	<b>\$191,442</b>	<b>\$158,508</b>	<b>\$158,508</b>	<b>\$156,960</b>	<b>\$153,645</b>	<b>-3.07%</b>	<b>\$164,625</b>	<b>\$170,085</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIP.	\$77,295	\$80,240	\$99,135	\$95,750	\$95,750	\$94,500	\$91,000	-4.96%	\$90,000	\$100,000
3140000 C. PARKS FOUNDATION INITIATIVE	\$236	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3160000 CLOTHING & UNIFORMS	\$5,055	\$4,897	\$5,165	\$5,461	\$5,461	\$5,461	\$5,561	1.83%	\$5,561	\$5,658
3200000 MEDICAL SUPPLIES	\$256	\$428	\$312	\$400	\$400	\$400	\$400	0.00%	\$400	\$400
3220000 FOOD & BEVERAGE	\$950	\$803	\$1,040	\$975	\$975	\$975	\$975	0.00%	\$975	\$975
3320000 AWARDS, RECOGNITION & BADGES	\$25	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
3360000 BUILDING MAINTENANCE PARTS	\$1,359	\$2,153	\$2,381	\$2,200	\$2,200	\$2,200	\$2,200	0.00%	\$2,200	\$2,200
<b>TOTAL COMMODITIES</b>	<b>\$85,176</b>	<b>\$88,521</b>	<b>\$108,033</b>	<b>\$104,786</b>	<b>\$104,786</b>	<b>\$103,536</b>	<b>\$100,136</b>	<b>-4.44%</b>	<b>\$99,136</b>	<b>\$109,233</b>
<b>PROGRAMS</b>										
4680000 CORPORATE TENT	\$1,271	\$1,742	\$1,765	\$8,050	\$8,050	\$8,000	\$0	-100.00%	\$0	\$0
<b>TOTAL PROGRAMS</b>	<b>\$1,271</b>	<b>\$1,742</b>	<b>\$1,765</b>	<b>\$8,050</b>	<b>\$8,050</b>	<b>\$8,000</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$8,000	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$8,000</b>	<b>\$0</b>
<b>TRANSFER OUT</b>										
9270000 TRANSFER TO FUND 50 (ERF)	\$0	\$36,369	\$36,234	\$52,338	\$52,338	\$52,338	\$65,156	24.49%	\$65,881	\$66,416
<b>TOTAL TRANSFER OUT</b>	<b>\$0</b>	<b>\$36,369</b>	<b>\$36,234</b>	<b>\$52,338</b>	<b>\$52,338</b>	<b>\$52,338</b>	<b>\$65,156</b>	<b>24.49%</b>	<b>\$65,881</b>	<b>\$66,416</b>
<b>TOTAL 1610 PARK MAINTENANCE</b>	<b>\$742,080</b>	<b>\$837,312</b>	<b>\$1,000,994</b>	<b>\$996,694</b>	<b>\$996,694</b>	<b>\$994,893</b>	<b>\$1,028,774</b>	<b>3.22%</b>	<b>\$1,068,717</b>	<b>\$1,099,209</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND - CONCESSIONS**

10X1613	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CONCESSIONS	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$668	\$995	\$1,207	\$1,721	\$0	\$0	\$1,825	6.04%	\$1,880	\$1,936
1020000 OVERTIME	\$0	\$0	\$9	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1030000 PART-TIME	\$15,792	\$20,050	\$16,639	\$17,155	\$0	\$0	\$17,167	0.07%	\$17,511	\$17,861
1030150 PART-TIME MANAGER - CONCESSIONS	\$10,304	\$8,078	\$7,853	\$9,096	\$0	\$0	\$8,796	-3.30%	\$8,971	\$9,151
1140000 FICA - EMPLOYER PORTION	\$2,047	\$2,228	\$1,967	\$2,008	\$0	\$0	\$2,126	5.88%	\$2,190	\$2,255
1960000 WORKERS' COMPENSATION *	\$668	\$824	\$798	\$0	\$0	\$0	\$844	100.00%	\$846	\$864
<b>TOTAL PERSONAL SERVICES</b>	<b>\$29,479</b>	<b>\$32,175</b>	<b>\$28,473</b>	<b>\$29,980</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,758</b>	<b>2.60%</b>	<b>\$31,398</b>	<b>\$32,067</b>
<b>CONTRACTUAL SERVICES</b>										
2370000 MAINTENANCE & REPAIR EQUIPMENT	\$521	\$765	\$1,125	\$1,240	\$1,240	\$1,300	\$1,300	4.84%	\$1,300	\$1,300
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$521</b>	<b>\$765</b>	<b>\$1,125</b>	<b>\$1,240</b>	<b>\$1,240</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>4.84%</b>	<b>\$1,300</b>	<b>\$1,300</b>
<b>COMMODITIES</b>										
3070000 OPERATING SUPPLIES & EQUIPMENT	\$29,449	\$32,508	\$34,150	\$33,996	\$0	\$333	\$33,990	-0.45%	\$34,088	\$34,088
<b>TOTAL COMMODITIES</b>	<b>\$29,449</b>	<b>\$32,508</b>	<b>\$34,150</b>	<b>\$33,996</b>	<b>\$0</b>	<b>\$333</b>	<b>\$33,990</b>	<b>-0.02%</b>	<b>\$34,088</b>	<b>\$34,088</b>
<b>TOTAL 1613 CONCESSIONS</b>	<b>\$59,449</b>	<b>\$65,448</b>	<b>\$63,748</b>	<b>\$65,216</b>	<b>\$1,240</b>	<b>\$1,633</b>	<b>\$66,048</b>	<b>-0.07%</b>	<b>\$66,786</b>	<b>\$67,455</b>

\* Allocated from Non-Departmental - Insurance, including history.

**10 GENERAL FUND 10X1502 TASTE OF CLAYTON**

<b>10X1502</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>1502 TASTE OF CLAYTON</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>CONTRACTUAL SERVICES</b>										
2100000 POSTAGE	\$440	\$0	\$0	\$0	\$300	\$300	\$300	100.00%	\$300	\$300
2150000 ADVERTISING	\$13,113	\$0	\$0	\$0	\$3,000	\$4,930	\$4,930	100.00%	\$4,930	\$4,930
2160000 PRINTING AND PHOTOGRAPHY	\$3,849	\$0	\$0	\$0	\$750	\$750	\$750	100.00%	\$750	\$750
2550000 DUES & MEMBERSHIPS	\$3,516	\$0	\$0	\$0	\$3,310	\$3,310	\$3,310	100.00%	\$3,310	\$3,310
2700000 CONTRACTUAL SERVICES	\$94,060	\$0	\$0	\$0	\$24,200	\$23,950	\$33,950	100.00%	\$33,950	\$33,950
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$114,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$31,560</b>	<b>\$33,240</b>	<b>\$43,240</b>	<b>100.00%</b>	<b>\$43,240</b>	<b>\$43,240</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$14,410	\$0	\$0	\$0	\$16,550	\$14,700	\$14,700	100.00%	\$14,700	\$14,700
3210000 MEETINGS & RECEPTIONS	\$172	\$0	\$0	\$0	\$1,000	\$1,200	\$1,200	100.00%	\$1,200	\$1,200
<b>TOTAL COMMODITIES</b>	<b>\$14,582</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$17,550</b>	<b>\$15,900</b>	<b>\$15,900</b>	<b>100.00%</b>	<b>\$15,900</b>	<b>\$15,900</b>
<b>TOTAL 1502 TASTE OF CLAYTON</b>	<b>\$129,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,110</b>	<b>\$49,140</b>	<b>\$59,140</b>	<b>100.00%</b>	<b>\$59,140</b>	<b>\$59,140</b>

Note: The Taste of Clayton event was cancelled in FY 2010 and began again in FY 2012.

**10 GENERAL FUND 10X1503 CLAYTON CENTURY FOUNDATION**

10X1503	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
1503 CLAYTON CENTURY FOUNDATION	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$18,970	\$20,719	\$21,546	\$22,278	\$22,278	\$22,068	\$23,337	4.75%	\$24,037	\$24,759
1030000 PART-TIME	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000	100.00%	\$10,200	\$10,404
1140000 FICA - EMPLOYER PORTION	\$1,401	\$1,558	\$1,617	\$1,704	\$1,704	\$1,642	\$2,550	49.65%	\$2,626	\$2,705
1160000 PENSION PLAN	\$0	\$2,233	\$1,358	\$2,150	\$2,150	\$2,150	\$1,116	-48.09%	\$1,116	\$1,116
1180000 GROUP LIFE INS. PREMIUM	\$38	\$35	\$72	\$76	\$76	\$76	\$80	5.26%	\$81	\$83
1190000 DENTAL HEALTH INSURANCE	\$242	\$220	\$223	\$240	\$240	\$250	\$216	-10.00%	\$220	\$225
1200000 EMPLOYEE HEALTH CARE	\$1,581	\$1,688	\$1,879	\$1,997	\$1,997	\$1,656	\$2,039	2.10%	\$2,181	\$2,334
1220000 REIMB-HRA DEDUCTIBLE *	\$64	\$84	\$84	\$91	\$91	\$86	\$91	0.00%	\$91	\$95
1960000 WORKERS' COMPENSATION **	\$55	\$68	\$66	\$72	\$72	\$66	\$71	-1.39%	\$70	\$71
<b>TOTAL PERSONAL SERVICES</b>	<b>\$22,351</b>	<b>\$26,605</b>	<b>\$26,845</b>	<b>\$28,608</b>	<b>\$38,608</b>	<b>\$27,994</b>	<b>\$39,500</b>	<b>38.07%</b>	<b>\$40,622</b>	<b>\$41,792</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$3,998	\$2,984	\$2,915	\$2,700	\$2,700	\$2,700	\$2,000	-25.93%	\$2,000	\$2,000
3210000 MEETINGS & RECEPTIONS	\$962	\$971	\$0	\$3,700	\$3,700	\$3,850	\$3,850	4.05%	\$0	\$0
<b>TOTAL COMMODITIES</b>	<b>\$4,960</b>	<b>\$3,955</b>	<b>\$2,915</b>	<b>\$6,400</b>	<b>\$6,400</b>	<b>\$6,550</b>	<b>\$5,850</b>	<b>-8.59%</b>	<b>\$2,000</b>	<b>\$2,000</b>
<b>TOTAL 1503 CLAYTON CENTURY FOUNDATION</b>	<b>\$27,311</b>	<b>\$30,560</b>	<b>\$29,760</b>	<b>\$35,008</b>	<b>\$45,008</b>	<b>\$34,544</b>	<b>\$45,350</b>	<b>29.54%</b>	<b>\$42,622</b>	<b>\$43,792</b>

\* Allocated from Non-Departmental - Employee Benefits, including history.

## PERSONNEL SCHEDULE

DEPARTMENT: Parks and Recreation	FUND: General						
DIVISION: Administration/Recreation	DIVISION ACCOUNT: 1601						
POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Director of Parks & Recreation	1	1	1	1	1	1	1
Parks & Recreation Superintendent	1	1	1	1	1	1	1
Recreation Assistant - Administration *	1	1	1	1	1	1	1
Recreation Assistant - Sports **	1	1	1	1	1	1	1
Recreation Supervisor - Sports	1	1	1	1	1	1	1
Event Specialist ***	0.5	0.75	0.75	0.75	0.75	0.75	0.75
Community Resource Coordinator ****	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Recreation Supervisor - Community *****	1	0.5	0.5	0.5	0.5	0.5	0.5
Recreation Aquatic Supervisor *****	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>Total:</b>	7.25	7	7	7	7	7	7

\* This is a change in title beginning in FY 2010 of the previously listed Administrative Assistant position.

\*\* This is a change in title beginning in FY2010 of the previously listed Recreation Program Assistant.

\*\*\* Position previously split between Special Business District & General Fund - Parks Administration evenly; distribution changed to 25/75.

\*\*\*\* Position split evenly between Parks Administration and Clayton Century Foundation.

\*\*\*\*\* Position previously had duties for the City only; reassignment of duties now results in an even split with the CRSWC.

\*\*\*\*\* Aquatic Supervisor salary split between City and CRSWC (25% City, 75% CRSWC). CRSWC is not part of the City Budget.

## PERSONNEL SCHEDULE

**DEPARTMENT: Parks and Recreation**

**FUND: General**

**DIVISION: Parks Maintenance**

**DIVISION ACCOUNT: 1610**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Parks Superintendent	1	1	1	1	1	1	1
Park Supervisor	2	2	2	2	2	2	2
Horticulturist	1	1	1	1	1	1	1
Field Technician	0	1	1	1	1	1	1
Laborer	5	4	4	4	4	4	4
<b>Total:</b>	9	9	9	9	9	9	9

## PERSONNEL SCHEDULE

**DEPARTMENT: Parks and Recreation**

**FUND: General**

**DIVISION: Clayton Century Foundation**

**DIVISION ACCOUNT: 1503**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Community Resource Coordinator *	0.5	0.5	0.5	0.5	0.5	0.5	0.5
<b>Total:</b>	0.5	0.5	0.5	0.5	0.5	0.5	0.5

\* Community Resource Coordinator 1/2 salary is charged to General Fund Parks Administration.

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## NON-DEPARTMENTAL

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*The Non-Departmental accounts encompass all expenditures that cannot be specifically associated with any one department but nevertheless are within the General Fund.*

*Beginning FY 2010, the costs related to the City's insurance programs are shown in the Non-Departmental accounts rather than in a separate Insurance Fund.*



## SUMMARY OF EXPENDITURES BY PROGRAM

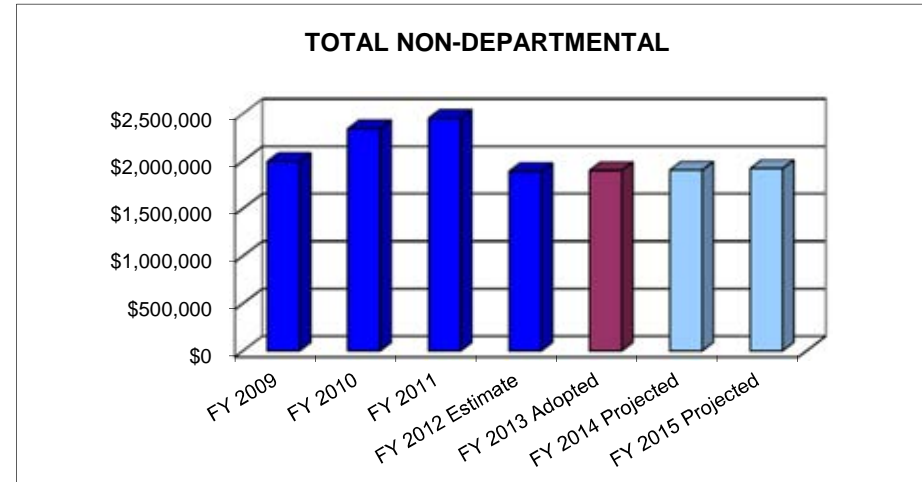
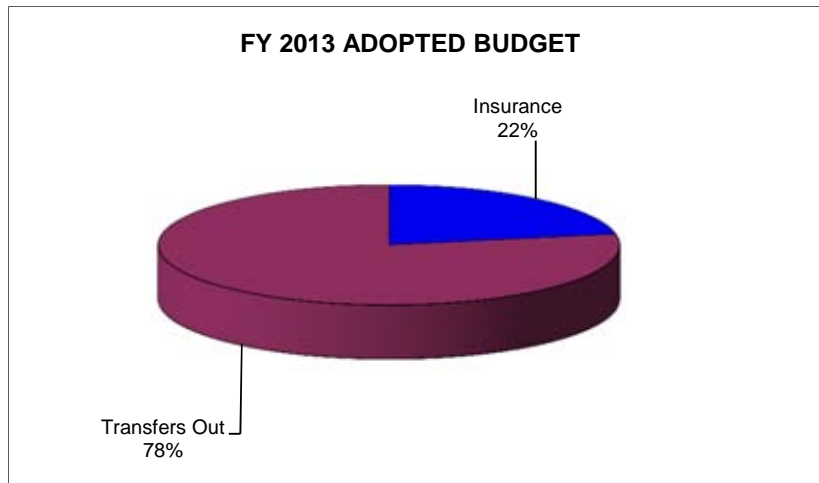
**DEPARTMENT: NON-DEPARTMENTAL**

**FUND: GENERAL**

**PROGRAM ALL**

**PROGRAM ACCOUNTS:  
1704 & 1900**

NON-DEPARTMENTAL - BY PROGRAM	FY 2009 ACTUAL	FY 2010 ACTUAL	FY 2011 ACTUAL	FY 2012 BUDGET	FY 2012 AMENDED	FY 2012 ESTIMATED	FY 2013 ADOPTED	% CHANGE 2013 TO 2012	FY 2014 PROJECTED	FY 2015 PROJECTED
INSURANCE	\$404,630	\$445,812	\$350,129	\$370,565	\$385,645	\$357,007	\$419,774	13.28%	\$420,153	\$425,735
TRANSFERS OUT	\$1,589,962	\$1,893,597	\$2,098,654	\$1,475,783	\$1,530,783	\$1,533,019	\$1,479,834	0.27%	\$1,482,580	\$1,494,355
<b>TOTAL NON-DEPARTMENTAL</b>	<b>\$1,994,592</b>	<b>\$2,339,409</b>	<b>\$2,448,783</b>	<b>\$1,846,348</b>	<b>\$1,916,428</b>	<b>\$1,890,026</b>	<b>\$1,899,608</b>	<b>2.88%</b>	<b>\$1,902,733</b>	<b>\$1,920,090</b>



**10 GENERAL FUND - INSURANCE**

10X1704	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
INSURANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2200000 FIRE & EXTENDED COVERAGE PREMIUM	\$85,012	\$96,268	\$96,794	\$98,705	\$113,785	\$110,242	\$167,520	69.72%	\$166,307	\$168,638
2210000 AUTO & GENERAL LIAB. PREM.	\$104,460	\$110,926	\$117,725	\$126,000	\$126,000	\$130,923	\$135,035	7.17%	\$137,732	\$140,581
2210010 GENERAL LIABILITY DEDUCTIBLE	\$5,407	\$5,285	\$1,577	\$5,000	\$5,000	\$4,300	\$5,000	0.00%	\$5,000	\$5,000
2230000 SURETY, FORGERY & BURGLARY BOND	\$15,305	\$8,370	\$7,435	\$15,610	\$15,610	\$7,147	\$7,147	-54.22%	\$7,147	\$7,147
2580000 UNEMPLOYMENT COMP. PREMIUM	\$2,329	\$10,453	\$33,886	\$40,000	\$40,000	\$25,000	\$25,000	-37.50%	\$25,000	\$25,000
2590000 PUBLIC OFFICIALS LIABILITY INS. PREM.	\$23,540	\$21,675	\$19,550	\$20,000	\$20,000	\$19,085	\$19,712	-1.44%	\$20,107	\$20,509
2620000 U.S.T. PREMIUM	\$353	\$150	\$0	\$250	\$250	\$328	\$360	44.00%	\$360	\$360
2700000 CONTRACTUAL SERVICES	\$25,925	\$23,700	\$27,700	\$33,500	\$33,500	\$40,632	\$29,500	-11.94%	\$28,000	\$28,000
2750000 INS. LOSSES-AUTO PHYSICAL DAMAGE	\$15,915	\$59,082	\$21,530	\$22,000	\$22,000	\$13,500	\$22,000	0.00%	\$22,000	\$22,000
2760000 AUTO LIABILITY DEDUCTIBLE	\$565	\$2,000	\$1,610	\$5,000	\$5,000	\$1,500	\$4,000	-20.00%	\$4,000	\$4,000
2770000 INS. LOSSES - PROPERTY	\$40,938	\$6,180	\$13,038	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2780000 INSURANCE LOSSES - D & O	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2800000 EMPLOYEE ASSISTANCE PROGRAM	\$4,105	\$4,105	\$4,284	\$4,500	\$4,500	\$4,350	\$4,500	0.00%	\$4,500	\$4,500
EXPENDITURES OF PREVIOUS INSURANCE FUND	\$80,776	\$97,618	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$404,630</b>	<b>\$445,812</b>	<b>\$350,129</b>	<b>\$370,565</b>	<b>\$385,645</b>	<b>\$357,007</b>	<b>\$419,774</b>	<b>13.28%</b>	<b>\$420,153</b>	<b>\$425,735</b>
<b>TOTAL 1704 INSURANCE</b>	<b>\$404,630</b>	<b>\$445,812</b>	<b>\$350,129</b>	<b>\$370,565</b>	<b>\$385,645</b>	<b>\$357,007</b>	<b>\$419,774</b>	<b>13.28%</b>	<b>\$420,153</b>	<b>\$425,735</b>

**10 GENERAL FUND - TRANSFERS**

<b>10X1900</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>TRANSFERS OUT</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
9250000 TRANSFER TO FUND 60	\$100,000	\$0	\$422,000	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9280000 TRANSFER TO INS. FUND	\$480,500	\$482,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9300000 TRANSFER TO DEBT FUNDS	\$409,462	\$661,597	\$1,676,654	\$1,475,783	\$1,530,783	\$1,533,019	\$1,479,834	-3.33%	\$1,482,580	\$1,494,355
9700000 TRANSFER TO FUND 70	\$600,000	\$750,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL 1900 TRANSFERS</b>	<b>\$1,589,962</b>	<b>\$1,893,597</b>	<b>\$2,098,654</b>	<b>\$1,475,783</b>	<b>\$1,530,783</b>	<b>\$1,533,019</b>	<b>\$1,479,834</b>	<b>0.27%</b>	<b>\$1,482,580</b>	<b>\$1,494,355</b>

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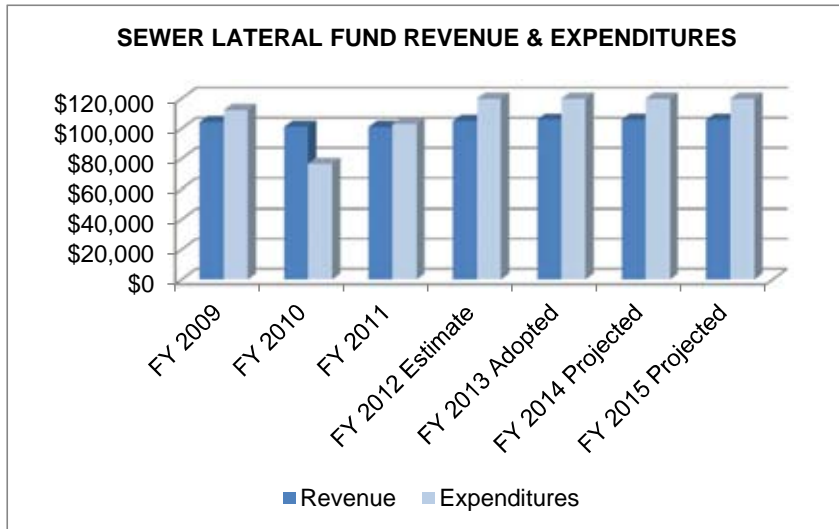
## SEWER LATERAL FUND

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*The Sewer Lateral Fund was established in 2001 by voter approval. 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.*

**12 SEWER LATERAL FUND**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Adopted FY 2013	Projected FY 2014	Projected FY 2015
Beginning Fund Balance	\$263,136	\$255,071	\$279,620	\$277,634	\$262,672	\$248,645	\$234,583
Revenue	\$104,409	\$101,123	\$101,019	\$105,038	\$105,973	\$105,938	\$105,920
Expenditures	\$112,474	\$76,574	\$103,005	\$120,000	\$120,000	\$120,000	\$120,000
Surplus (Deficit)	<b>(\$8,065)</b>	\$24,549	<b>(\$1,986)</b>	<b>(\$14,962)</b>	<b>(\$14,027)</b>	<b>(\$14,062)</b>	<b>(\$14,080)</b>
Ending Fund Balance	\$255,071	\$279,620	\$277,634	\$262,672	\$248,645	\$234,583	\$220,503
% Fund Balance to Expenditures	226.78%	365.16%	269.53%	218.89%	207.20%	195.49%	183.75%



Since its inception, the fund balance steadily increased until FY 2009, when it decreased slightly due to a bad claim year. After increasing again in FY 2010, expenditures have continued to exceed revenue since FY 2011, resulting in a projected declining fund balance each consecutive year.

**12 SEWER LATERAL FUND**

<b>12R0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
3570000 SEWER LATERAL FEES	\$97,099	\$97,595	\$99,098	\$101,505	\$101,505	\$104,270	\$104,270	2.72%	\$104,270	\$104,270
7100000 INTEREST INCOME	\$7,310	\$3,528	\$1,921	\$1,500	\$1,500	\$768	\$1,703	13.53%	\$1,668	\$1,650
<b>TOTAL REVENUE</b>	<b>\$104,409</b>	<b>\$101,123</b>	<b>\$101,019</b>	<b>\$103,005</b>	<b>\$103,005</b>	<b>\$105,038</b>	<b>\$105,973</b>	<b>2.88%</b>	<b>\$105,938</b>	<b>\$105,920</b>

<b>12X0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
2650000 SEWER LATERAL EXPENSES	\$112,474	\$76,574	\$103,005	\$88,000	\$120,000	\$120,000	\$120,000	36.36%	\$120,000	\$120,000
<b>TOTAL EXPENDITURES</b>	<b>\$112,474</b>	<b>\$76,574</b>	<b>\$103,005</b>	<b>\$88,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>36.36%</b>	<b>\$120,000</b>	<b>\$120,000</b>

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## SPECIAL BUSINESS DISTRICT FUND

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



### **Goal and Key Intended Outcome**

**Goal:** *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.*

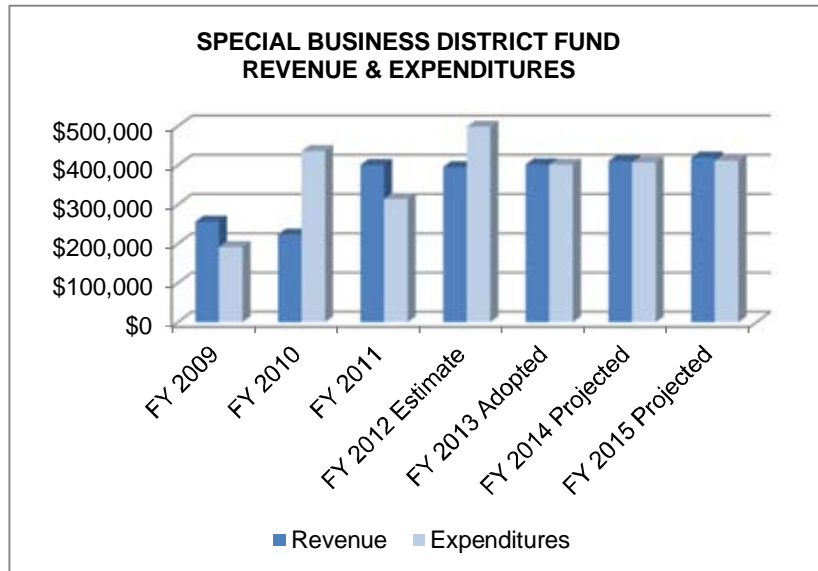
**Key Intended Outcome:** *Economic Development*

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

<b>Category</b>	<b>Measure</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Estimate</b>	<b>2012 Goal</b>	<b>2013 Goal</b>
<i>Customer</i>	<i>% of businesses rating business climate as good or better</i>	N/A	N/A	83%	80%	80%
	<i>% of residents rating culture, dining, and shopping environment as good or better</i>	N/A	79%	69%	85%	85%
<i>Financial</i>	<i>Sales tax per square foot</i>	\$5.39	\$5.17	\$5.39	\$5.25	\$5.25
	<i>Commercial property tax per square foot</i>	\$0.35	\$0.35	\$0.34	\$0.34	\$0.34
<i>Process</i>	<i># of annual prospect retention visits</i>	47	41	47	45	45
<i>People</i>	<i>Training hours per year</i>	5	32	44	40	40

**45 SPECIAL BUSINESS DISTRICT FUND**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$228,064	\$292,770	\$80,004	\$166,831	\$63,862	\$64,261	\$67,859
<b>Revenue</b>	\$256,428	\$223,790	\$401,378	\$395,587	\$402,672	\$411,133	\$419,754
<b>Expenditures</b>	\$191,722	\$436,556	\$314,551	\$498,556	\$402,273	\$407,535	\$412,499
<b>Surplus (Deficit)</b>	\$64,706	<b>(\$212,766)</b>	\$86,827	<b>(\$102,969)</b>	\$399	\$3,598	\$7,255
<b>Ending Fund Balance</b>	\$292,770	\$80,004	\$166,831	\$63,862	\$64,261	\$67,859	\$75,114
<b>% Fund Balance to Expenditures</b>	152.71%	18.33%	53.04%	12.81%	15.97%	16.65%	18.21%



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. The City hired an Economic Developer in FY 2009, and 75% of the position's salary is paid from this fund. Partial funding of a communication coordinator position and an event specialist position is also included in this fund. The City implemented a Central Business District Plan Update and Retail Study in 2009-2010 for the downtown area which mostly accounts for the increase in expenditures in FY 2010. The increase in expenditures in FY 2012 is related to City plans to implement several new programs, including its strategic planning programs, branding, downtown area improvements, and special events.

**45 SPECIAL BUSINESS DISTRICT FUND**

<b>45R0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>PROPERTY TAX</b>										
1010000 REAL PROPERTY TAX-CURRENT	\$242,226	\$220,021	\$392,586	\$421,571	\$421,571	\$387,418	\$398,072	-5.57%	\$406,033	\$414,154
1020000 REAL PROPERTY TAX-DELINQUENT	\$5,070	\$1,229	\$3,178	\$0	\$0	\$1,485	\$1,500	100.00%	\$2,000	\$2,500
1050000 FINANCIAL INSTITUTION TAX	\$0	\$1,904	\$2,541	\$500	\$500	\$6,584	\$3,000	500.00%	\$3,000	\$3,000
<b>TOTAL PROPERTY TAX</b>	<b>\$247,296</b>	<b>\$223,154</b>	<b>\$398,305</b>	<b>\$422,071</b>	<b>\$422,071</b>	<b>\$395,487</b>	<b>\$402,572</b>	<b>-4.62%</b>	<b>\$411,033</b>	<b>\$419,654</b>
<b>MISCELLANEOUS</b>										
7070000 OTHER	\$545	\$0	\$2,250	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$545</b>	<b>\$0</b>	<b>\$2,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>INVESTMENT INCOME</b>										
7100000 INTEREST ON INVESTMENTS	\$8,587	\$636	\$823	\$270	\$270	\$100	\$100	-62.96%	\$100	\$100
<b>TOTAL INVESTMENT INCOME</b>	<b>\$8,587</b>	<b>\$636</b>	<b>\$823</b>	<b>\$270</b>	<b>\$270</b>	<b>\$100</b>	<b>\$100</b>	<b>-62.96%</b>	<b>\$100</b>	<b>\$100</b>
<b>TOTAL REVENUE</b>	<b>\$256,428</b>	<b>\$223,790</b>	<b>\$401,378</b>	<b>\$422,341</b>	<b>\$422,341</b>	<b>\$395,587</b>	<b>\$402,672</b>	<b>-4.66%</b>	<b>\$411,133</b>	<b>\$419,754</b>

**45 SPECIAL BUSINESS DISTRICT FUND**

45X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PERSONAL SERVICES</b>										
1010000 FULL-TIME	\$103,027	\$123,889	\$125,774	\$128,804	\$128,804	\$127,532	\$131,315	1.95%	\$135,254	\$139,312
1040000 MISCELLANEOUS	\$1,362	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1140000 FICA - EMPLOYER PORTION	\$7,719	\$9,160	\$9,185	\$9,853	\$9,853	\$9,366	\$10,046	1.96%	\$10,347	\$10,657
1160000 PENSION PLAN	\$0	\$3,908	\$4,751	\$7,525	\$7,525	\$8,150	\$7,511	-0.19%	\$7,511	\$7,511
1180000 GROUP LIFE INS. PREMIUM	\$513	\$390	\$423	\$438	\$438	\$437	\$460	5.02%	\$469	\$478
1190000 DENTAL HEALTH INSURANCE	\$1,371	\$1,607	\$1,643	\$1,740	\$1,740	\$2,003	\$1,566	-10.00%	\$1,597	\$1,629
1200000 EMPLOYEE HEALTH CARE	\$9,198	\$12,840	\$14,304	\$15,156	\$15,156	\$12,080	\$14,009	-7.57%	\$14,990	\$16,039
1220000 REIMB-HRA DEDUCTIBLE *	\$0	\$493	\$98	\$1,100	\$1,100	\$1,100	\$1,100	100.00%	\$1,100	\$1,100
1960000 WORKERS' COMPENSATION **	\$227	\$280	\$271	\$297	\$297	\$273	\$286	-3.70%	\$287	\$293
<b>TOTAL PERSONAL SERVICES</b>	<b>\$123,417</b>	<b>\$152,567</b>	<b>\$156,449</b>	<b>\$164,913</b>	<b>\$164,913</b>	<b>\$160,941</b>	<b>\$166,293</b>	<b>0.84%</b>	<b>\$171,555</b>	<b>\$177,019</b>
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$177,288	\$0	\$95,000	\$95,000	\$50,000	\$0	-100.00%	\$0	\$0
2100000 POSTAGE	\$513	\$248	\$232	\$2,500	\$1,000	\$2,500	\$2,500	0.00%	\$2,500	\$2,500
2130000 TRAVEL & TRAINING	\$4,609	\$3,866	\$4,323	\$11,500	\$9,750	\$11,500	\$12,100	5.22%	\$12,700	\$12,100
2150000 ADVERTISING	\$1,488	\$50,956	\$38,983	\$15,660	\$14,960	\$15,660	\$10,100	-35.50%	\$10,100	\$10,100
2160000 PRINTING AND PHOTOGRAPHY	\$17,118	\$5,140	\$6,305	\$6,000	\$10,565	\$6,000	\$13,000	116.67%	\$13,000	\$13,000
2330000 TELEPHONE	\$0	\$0	\$0	\$0	\$0	\$0	\$920	100.00%	\$920	\$920
2490000 PUBLIC RELATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$9,750	100.00%	\$9,750	\$9,750
2550000 DUES & MEMBERSHIPS	\$730	\$520	\$520	\$1,070	\$1,070	\$1,070	\$5,770	439.25%	\$5,770	\$5,870
2700000 CONTRACTUAL SERVICE	\$2,771	\$4,176	\$7,014	\$6,618	\$7,198	\$7,200	\$7,550	14.08%	\$7,550	\$7,550
2700001 WIFI PROTOTYPE INSTALLATION	\$1,260	\$1,328	\$808	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$28,489</b>	<b>\$243,522</b>	<b>\$58,185</b>	<b>\$138,348</b>	<b>\$139,543</b>	<b>\$93,930</b>	<b>\$61,690</b>	<b>-55.41%</b>	<b>\$62,290</b>	<b>\$61,790</b>
<b>COMMODITIES</b>										
3010000 OFFICE SUPPLIES	\$100	\$1,296	\$950	\$3,355	\$4,795	\$3,355	\$3,850	14.75%	\$3,250	\$3,250
3020000 PUBLICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$290	100.00%	\$290	\$290
3210000 MEETINGS & RECEPTIONS	\$100	\$2,198	\$2,157	\$4,000	\$10,060	\$4,700	\$4,700	17.50%	\$4,700	\$4,700
<b>TOTAL COMMODITIES</b>	<b>\$200</b>	<b>\$3,494</b>	<b>\$3,107</b>	<b>\$7,355</b>	<b>\$14,855</b>	<b>\$8,055</b>	<b>\$8,840</b>	<b>20.19%</b>	<b>\$8,240</b>	<b>\$8,240</b>
<b>PROGRAMS</b>										
4110000 COMMUNITY EVENTS	\$38,616	\$35,973	\$96,810	\$122,800	\$44,800	\$43,630	\$43,950	-64.21%	\$43,950	\$43,950
<b>TOTAL PROGRAMS</b>	<b>\$38,616</b>	<b>\$35,973</b>	<b>\$96,810</b>	<b>\$122,800</b>	<b>\$44,800</b>	<b>\$43,630</b>	<b>\$43,950</b>	<b>-64.21%</b>	<b>\$43,950</b>	<b>\$43,950</b>
<b>CAPITAL OUTLAY</b>										
5020000 BUILDING STRUCTURES & IMPROVEMENTS	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	-100.00%	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$190,722</b>	<b>\$435,556</b>	<b>\$314,551</b>	<b>\$435,916</b>	<b>\$364,111</b>	<b>\$306,556</b>	<b>\$280,773</b>	<b>-35.59%</b>	<b>\$286,035</b>	<b>\$290,999</b>
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO CAPITAL IMPROVEMENT FUND	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$50,000	-50.00%	\$50,000	\$50,000
9280000 TRANSFER TO INSURANCE FUND	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9290000 TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$1,000	\$92,000	\$92,000	\$71,500	7050.00%	\$71,500	\$71,500
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$101,000</b>	<b>\$192,000</b>	<b>\$192,000</b>	<b>\$121,500</b>	<b>20.30%</b>	<b>\$121,500</b>	<b>\$121,500</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$191,722</b>	<b>\$436,556</b>	<b>\$314,551</b>	<b>\$536,916</b>	<b>\$556,111</b>	<b>\$498,556</b>	<b>\$402,273</b>	<b>-25.08%</b>	<b>\$407,535</b>	<b>\$412,499</b>

\* Moved from account 45X00002250000 Reimb-HRA Deductible, including history.

\*\* Allocated from Non-Departmental - Insurance, including history.

## PERSONNEL SCHEDULE

**DEPARTMENT: Administrative Services**

**FUND: Special Business District**

**DIVISION: Special Business District**

**DIVISION ACCOUNT: 4500**

POSITION/TITLE	ACTUAL FY 2009	ACTUAL FY 2010	ACTUAL FY 2011	BUDGET FY 2012	ADOPTED FY 2013	PROJECTED FY 2014	PROJECTED FY 2015
Economic Developer *	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Communications Coordinator **	0.5	0.75	0.75	0.75	0.5	0.5	0.5
IT Applications Specialist ***	0	0	0	0	0.25	0.25	0.25
Event Specialist ****	0.5	0.25	0.25	0.25	0.25	0.25	0.25
Management Analyst *****	0.5	0	0	0	0	0	0
<b>Total:</b>	2.25	1.75	1.75	1.75	1.75	1.75	1.75

\* Economic Developer 25% salary is charged to General Fund Administrative Services - City Manager Offices.

\*\* Communications Coordinators (two positions FY 2010 - FY 2012) is split. One position is split evenly with General Fund Administrative Services - City Manager Offices beginning in FY 2010. The second position was split between Special Business District (25%), General Fund Administrative Services - City Manager Offices (25%) and CRSWC (50%), which is not part of the City Budget.

\*\*\* IT Applications Specialist beginning in FY 2013 is split between Special Business District (25%), General Fund Administrative Services - IT (50%) and CRSWC (25%), which is not part of the City Budget.

\*\*\*\* Event Specialist salary split with the General Fund - Parks Administration and Recreation.

\*\*\*\*\* Management Analyst 50% salary was charged to City Manager Offices in General Fund Administrative Services. Position was eliminated in FY 2010.

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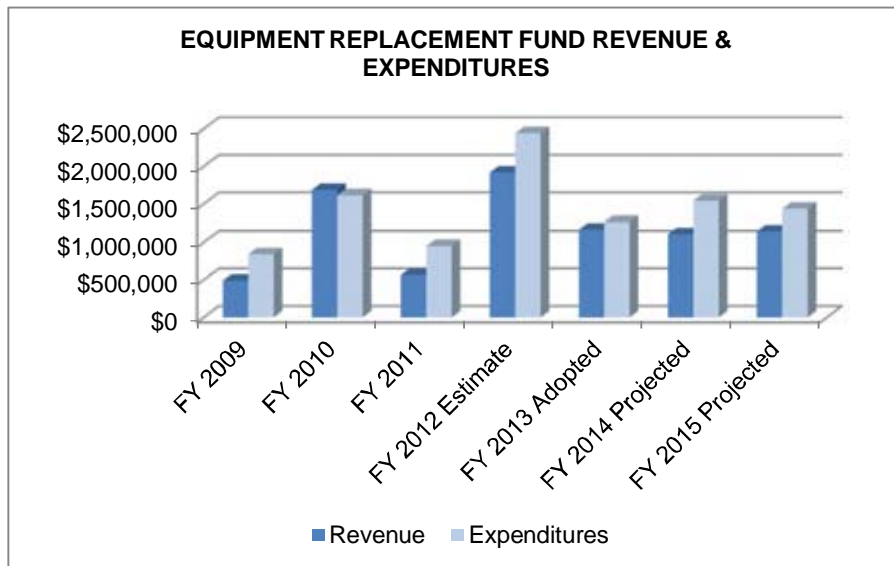
## EQUIPMENT REPLACEMENT FUND

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*The purpose of the Equipment Replacement Fund (ERF) is to establish a “sinking” or reserve account for the systematic replacement of all capital vehicles and equipment. In developing the ERF budget, an assessment is calculated on each vehicle as to its useful life, remaining useful life and net replacement cost. The net replacement cost for each vehicle is divided by its useful life, resulting in an annual amount to be budgeted and transferred in the ERF. By funding the ERF in this manner, the stable annual investment required for equipment replacement is not subject to the periodic spikes caused by large purchases. The Capital Improvement Fund began making the annual contribution to the ERF in Fiscal Year 2011, as a pass-through in the General Fund.*

**50 EQUIPMENT REPLACEMENT FUND  
Summary of Revenue and Expenditures  
FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$2,638,045	\$2,285,694	\$2,358,011	\$1,974,198	\$1,449,181	\$1,353,899	\$916,148
<b>Revenue</b>	\$126,110	\$1,257,312	\$85,969	\$1,011,536	\$149,015	\$46,374	\$67,333
<b>Transfers In</b>	\$364,387	\$430,157	\$481,381	\$906,623	\$1,018,348	\$1,059,878	\$1,076,419
<b>Revenue &amp; Transfers In</b>	<b>\$490,497</b>	<b>\$1,687,469</b>	<b>\$567,350</b>	<b>\$1,918,159</b>	<b>\$1,167,363</b>	<b>\$1,106,252</b>	<b>\$1,143,752</b>
<b>Expenditures</b>	<b>\$842,848</b>	<b>\$1,615,152</b>	<b>\$951,163</b>	<b>\$2,443,176</b>	<b>\$1,262,645</b>	<b>\$1,544,003</b>	<b>\$1,436,078</b>
<b>Surplus (Deficit)</b>	<b>(\$352,351)</b>	<b>\$72,317</b>	<b>(\$383,813)</b>	<b>(\$525,017)</b>	<b>(\$95,282)</b>	<b>(\$437,751)</b>	<b>(\$292,326)</b>
<b>Ending Fund Balance</b>	<b>\$2,285,694</b>	<b>\$2,358,011</b>	<b>\$1,974,198</b>	<b>\$1,449,181</b>	<b>\$1,353,899</b>	<b>\$916,148</b>	<b>\$623,822</b>
<b>% Fund Balance to Expenditures</b>	<b>271.19%</b>	<b>145.99%</b>	<b>207.56%</b>	<b>59.32%</b>	<b>107.23%</b>	<b>59.34%</b>	<b>43.44%</b>



Contributions to fund the Equipment Replacement Fund (ERF) are made from the Capital Improvement Fund through the General Fund. Beginning in FY 2007, the Strategic Issues Committee recommended a 50% contribution level to reduce the fund balance over time. This continued through FY 2011 due to the poor economic conditions. In FY 2012, the City transferred in more than was budgeted to be expended in order to maintain the fund balance level. In fiscal years 2013-2015, the City will continue to use a contribution level of 100% in order to maintain the fund balance level.

**50 Equipment Replacement Fund**

50R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CAPITAL EQUIPMENT REPLACEMENT REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>REVENUE</b>										
7030000 INCOME FROM AUCTIONS/TRADE-IN	\$45,790	\$207,334	\$70,171	\$66,810	\$86,310	\$99,987	\$30,804	-53.89%	\$43,697	\$64,656
7070000 MISCELLANEOUS REVENUE	\$7,555	\$1,019,920	\$0	\$0	\$900,000	\$903,264	\$113,757	100.00%	\$0	\$0
7100000 INTEREST INCOME	\$72,765	\$30,058	\$15,798	\$3,937	\$3,937	\$8,285	\$4,454	13.13%	\$2,677	\$2,677
<b>TOTAL REVENUE</b>	<b>\$126,110</b>	<b>\$1,257,312</b>	<b>\$85,969</b>	<b>\$70,747</b>	<b>\$990,247</b>	<b>\$1,011,536</b>	<b>\$149,015</b>	<b>110.63%</b>	<b>\$46,374</b>	<b>\$67,333</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	\$0	\$430,157	\$481,381	\$798,622	\$906,622	\$906,623	\$1,018,348	27.51%	\$1,059,878	\$1,076,419
9600000 TRANSFER FROM CAPITAL IMPROV. FUND	\$364,387	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL TRANSFERS IN</b>	<b>\$364,387</b>	<b>\$430,157</b>	<b>\$481,381</b>	<b>\$798,622</b>	<b>\$906,622</b>	<b>\$906,623</b>	<b>\$1,018,348</b>	<b>27.51%</b>	<b>\$1,059,878</b>	<b>\$1,076,419</b>
<b>TOTAL ERF REVENUE &amp; TRANSFERS IN</b>	<b>\$490,497</b>	<b>\$1,687,469</b>	<b>\$567,350</b>	<b>\$869,369</b>	<b>\$1,896,869</b>	<b>\$1,918,159</b>	<b>\$1,167,363</b>	<b>34.28%</b>	<b>\$1,106,252</b>	<b>\$1,143,752</b>

50X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CAPITAL EQUIPMENT REPLACEMENT EXPEND.	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
5031200 OFFICE FURNITURE & EQUIP. - POLICE	\$0	\$0	\$0	\$0	\$741,546	\$640,383	\$151,163	100.00%	\$0	\$0
5040100 ROLLING STOCK-PKG. OP. MTCE.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$38,495	\$0
5040200 ROLLING STOCK-PKG. CONTROL	\$25,267	\$25,977	\$0	\$53,040	\$92,574	\$61,516	\$26,520	-50.00%	\$0	\$55,182
5041008 ROLLING STOCK-PLAN.& DEVELOP.	\$18,012	\$68,192	\$17,060	\$25,500	\$25,500	\$58,962	\$25,500	0.00%	\$26,010	\$0
5041102 CAPITAL - MIS	\$6,165	\$5,692	\$4,426	\$0	\$0	\$624	\$0	0.00%	\$0	\$0
5041200 ROLLING STOCK-POLICE	\$129,136	\$51,046	\$114,139	\$195,738	\$195,738	\$114,140	\$35,190	-82.02%	\$98,317	\$222,325
5041300 ROLLING STOCK-FIRE	\$187,382	\$1,019,461	\$84,312	\$111,434	\$0	\$0	\$0	-100.00%	\$256,979	\$0
5041401 ROLLING STOCK-P.W.ENGRG./MAINT.	\$354,343	\$217,010	\$122,917	\$31,212	\$31,212	\$16,341	\$41,412	32.68%	\$0	\$0
5041403 ROLLING STOCK-P.W. STREETS	\$0	\$6,600	\$0	\$46,512	\$66,012	\$55,983	\$364,140	682.89%	\$54,100	\$202,690
5041404 ROLLING STOCK-P.W. BUILDING MAINT.	\$0	\$0	\$0	\$34,680	\$34,680	\$0	\$16,320	-52.94%	\$16,646	\$0
5041405 ROLLING STOCK-P.W. EQUIP.SERVICES	\$0	\$7,245	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$72,162
5041409 ROLLING STOCK-P.W. STREET LIGHTING	\$0	\$0	\$0	\$117,300	\$117,300	\$112,890	\$0	-100.00%	\$0	\$0
5041610 ROLLING STOCK-PARKS&REC./MAINT.	\$122,543	\$22,307	\$48,242	\$84,252	\$84,252	\$88,685	\$0	-100.00%	\$36,206	\$25,469
5061300 TOOLS, SHOP & CONSTRUCTION EQUIP.	\$0	\$0	\$67,869	\$0	\$108,000	\$125,977	\$0	0.00%	\$0	\$0
5061401 TOOLS, SHOP & CONSTRUCTION EQUIP.	\$0	\$39,548	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
8071300 DEBT PAYMENT	\$0	\$102,148	\$111,434	\$0	\$111,434	\$111,250	\$111,250	100.00%	\$111,250	\$111,250
<b>IT MASTER PLAN</b>										
2700000 CONTRACTUAL SERVICES	\$0	\$14,517	\$13,851	\$26,600	\$175,566	\$136,451	\$153,500	477.07%	\$349,000	\$250,500
5030000 OFFICE FURNITURE & EQUIPMENT	\$0	\$9,003	\$306,905	\$50,000	\$767,136	\$868,761	\$114,655	129.31%	\$277,000	\$311,500
5200000 COMPUTER SOFTWARE	\$0	\$26,406	\$60,008	\$97,700	\$122,500	\$51,213	\$222,995	128.24%	\$280,000	\$185,000
<b>TOTAL ERF EXPENDITURES</b>	<b>\$842,848</b>	<b>\$1,615,152</b>	<b>\$951,163</b>	<b>\$873,968</b>	<b>\$2,673,450</b>	<b>\$2,443,176</b>	<b>\$1,262,645</b>	<b>44.47%</b>	<b>\$1,544,003</b>	<b>\$1,436,078</b>



**Adopted Equipment Schedule  
FY 2013-2015**

Vehicle Dept.	Number	Make	Model Type	Description	Model Year	Adopted 2013	Planned 2014	Planned 2015
<b>Planning and Development</b>								
PL	64	Toyota	Prius	Building Inspector Vehicle	2009		\$26,010	
PL	68	Toyota	Prius	Building Inspector Vehicle	2009	\$25,500		
						<b>\$25,500</b>	<b>\$26,010</b>	<b>\$0</b>
<b>Police</b>								
PD	1	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	2	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	5	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	7	Chevrolet	Impala	Marked Police Vehicle	2011		\$23,929	
PD	9	Chevrolet	Impala	Marked Police Vehicle	2011		\$23,929	
PD	10	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	12	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	13	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	14	Chevrolet	Impala	Marked Police Vehicle	2009			\$24,408
PD	15	Chevrolet	Impala	Marked Police Vehicle	2008		\$23,929	
PD	17	Chevrolet	Impala	Marked Police Vehicle	2012			\$24,408
PD	24	Chevrolet	Impala	Police Detective Vehicle	2007		\$26,530	
PD	28	Chevrolet	Impala	Police Detective Vehicle	2008			\$27,061
PD	29	Chevrolet	Impala	Police Chief Vehicle	2008	\$35,190		
Final payment 10 S. Brentwood Furniture						\$151,163		
						<b>\$186,353</b>	<b>\$98,317</b>	<b>\$222,323</b>
<b>Police Parking Control</b>								
PKC	30	GO-4	Interceptor III	Parking Control Scooter	2006	\$26,520		
PKC	32	GO-4	Interceptor III	Parking Control Scooter	2009			\$27,591
PKC	33	GO-4	Interceptor III	Parking Control Scooter	2009			\$27,591
						<b>\$26,520</b>	<b>\$0</b>	<b>\$55,183</b>
<b>Fire Department</b>								
FIR	3201	Chevrolet	Trail Blazer	Asst. Chief Vehicle	2009		\$22,889	
FIR	3297	Ford	F450	Ambulance	2006		\$234,090	
Loan Payment on Ladder Truck						\$111,250	\$111,250	\$111,250
						<b>\$111,250</b>	<b>\$368,229</b>	<b>\$111,250</b>

**Adopted Equipment Schedule  
FY 2013-2015**

Vehicle Dept. Number	Make	Model Type	Description	Model Year	Adopted 2013	Planned 2014	Planned 2015
<b>Parks &amp; Recreation</b>							
PR 102	Ford	F250	3/4 Ton	2004		\$36,206	
PR 126	Polaris	Ranger	Off-Road Park Vehicle	2007			\$19,102
PR 131	Club Car	Villager	Golf Cart	2005			\$6,367
					<b>\$0</b>	<b>\$36,206</b>	<b>\$25,469</b>
<b>Public Works Engineering/Administration</b>							
PW 205	Ford	Escape 2WD	Director of Public Works	2008	\$41,412		
					<b>\$41,412</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Works Street Maintenance</b>							
PW 201	John Deere	410E	Backhoe Loader	2000			\$84,897
PW 225	Dodge	2500	3/4 -Ton Pick-up Truck 4WD	2005			\$22,285
PW 244	Chevrolet	2500	3/4 -Ton Pick-up Truck 4WD	2004		\$27,050	
PW 245	Chevrolet	2500	3/4 -Ton Pick-up Truck 4WD	2004		\$27,050	
PW 248	International	4400	65 ft.Bucket Truck	2003	\$153,000		
PW 253	Elgin	Series P	Street Sweeper	2003	\$188,700		
PW 271	John Deere	Z830A	Riding Lawn Mower - 50"	2009			\$10,612
PW 273	Exmark	Lazer Z	Self-Propelled Lawn Mower	2008	\$5,100		
PW 281	ODB	LCT6000	Leaf-Vacuum	2007			\$42,448
PW 283	ODB	LCT6000	Leaf-Vacuum	2007			\$42,448
					<b>\$346,800</b>	<b>\$54,100</b>	<b>\$202,691</b>
<b>Public Works Message Panels</b>							
PW 294	American Sign	CMS-465T	Message Panels	2002	\$17,340		
					<b>\$17,340</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Works Parking Operations</b>							
PW 204	Chevrolet	1500	1/2 Ton Pick-up Truck	2004		\$38,495	
					<b>\$0</b>	<b>\$38,495</b>	<b>\$0</b>
<b>Fleet Maintenance</b>							
PW 212	Chevrolet	Impala	Mechanic Parts Vehicle	2005			\$36,081
PW 210	Ford	Fusion	Building/Fleet Maint. Supervisor	2010			\$36,081
					<b>\$0</b>	<b>\$0</b>	<b>\$72,162</b>
<b>Building Maintenance</b>							
PW 216	Ford	Ranger	Building Maintenance Vehicle	2002	\$16,320		
PW 202	Ford	Tarus GL	Building Maintenance Vehicle	2004		\$16,646	
					<b>\$16,320</b>	<b>\$16,646</b>	<b>\$0</b>
Rolling Stock Total					<b>\$771,495</b>	<b>\$638,003</b>	<b>\$689,078</b>

**Adopted Equipment Schedule  
FY 2013-2015**

<b>Dept.</b>	<b>Vehicle Number</b>	<b>Make</b>	<b>Model Type</b>	<b>Description</b>	<b>Model Year</b>	<b>Adopted 2013</b>	<b>Planned 2014</b>	<b>Planned 2015</b>
<b>Information Technology Equipment/Projects</b>								
IT				Computer Equipment for New Police Dept spaces		\$5,000		
IT				Enterprise Document Management Phase I & II		\$150,000	\$165,000	
IT				City Hall Door Access System		\$35,000		
IT				Wireless Access @ City Hall		\$30,000		
IT				Desktop Virtualization Project		\$138,000		\$60,000
IT				Microsoft Windows 7 Upgrades		\$30,000		
PR				Pool Surveillance/Security Systems		\$5,000		
PW				Trimble Global Positioning Unit		\$11,650		
FD				Fire Records Management Application		\$75,000		
FD				Tablet Devices for Vehicles		\$11,500		
IT				City-wide Surveillance/Security Systems Phase I & II			\$44,000	\$61,500
IT				City-wide Wireless Network Phase II & III			\$66,000	\$68,000
IT				Data Archive System E-Discovery			\$25,000	
IT				GIS Software Upgrade			\$20,000	
PL				Permitting Software Replacement			\$160,000	
PD				Replace Patrol Car Toughbook computers			\$60,000	
PD				Replace Parking Control Hand Held Units			\$20,000	
FIN				Financial and Human Resource/Payroll software replacement			\$255,000	
HR				Employee Time Entry system			\$15,000	
PL				Replace Inspectors Toughbook computers			\$20,000	
FD				Upgrade Routers to 4G			\$21,000	
IT				MS SharePoint upgrade			\$35,000	
IT				Enterprise Asset Management Phase I				\$125,000
IT				Additional Storage Shelves/Controllers for SANs				\$37,000
IT				Disaster Recovery improvement plan				\$47,000
IT				Microsoft Exchange upgrade				\$91,500
IT				Microsoft Office upgrade				\$60,000
IT				Parking Ticket system replacement				\$85,000
IT				Council Chambers AudioVisual updates				\$40,000
FD				Replacement of vehicle computer equipment				\$72,000
<b>Information Technology Total</b>						<b>\$491,150</b>	<b>\$906,000</b>	<b>\$747,000</b>
<b>Grand Total</b>						<b>\$1,262,645</b>	<b>\$1,544,003</b>	<b>\$1,436,078</b>

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## CAPITAL IMPROVEMENT FUND

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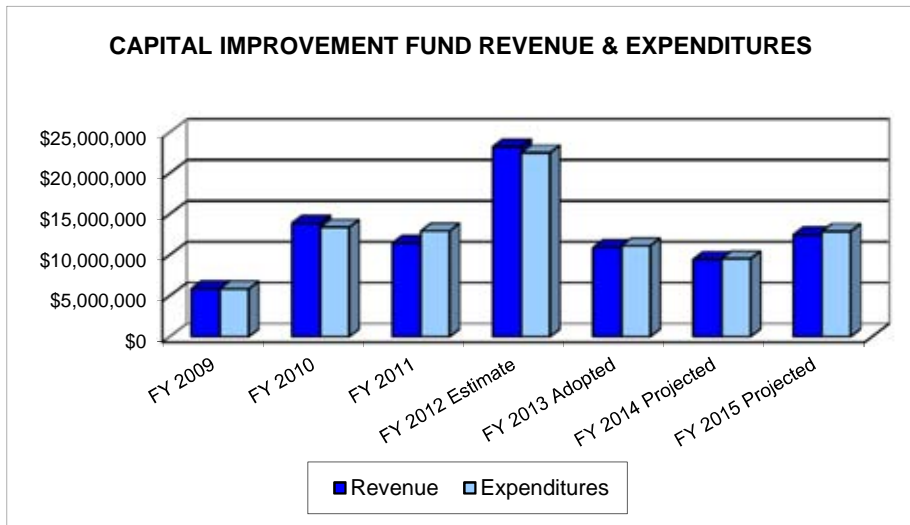
*Beginning in Fiscal Year (FY) 2011, the City combined the Revolving Public Improvement Fund (Fund 60) and the Recreation and Storm-water Fund (Fund 70) into one Capital Improvement Fund. This Capital Improvement Fund replaced the previously separately reported capital funds.*

*The Capital Improvement Fund earmarks funds for specific capital improvement and infrastructure needs. The major revenue sources for this fund are a one-half cent sales tax for capital improvements passed by voter approval in 1995 and a one-half cent sales tax for parks and storm-water that was passed by voter approval in 1997. Fifteen percent of the capital improvement sales tax collected must be shared with St. Louis County and certain other municipalities who have also passed this tax.*

*Other major revenue sources to this fund include the St. Louis County Road & Bridge Tax, intergovernmental grants and transfers from other funds. A portion of the expenditures are used to pay for the parks portion of the debt service of the 2005A bond (which refunded the 1997 and 1998A bond issue) and all of the 2007 bond issue for Shaw Park Aquatic Center, City Hall and the Fire Station improvements.*

**60 CAPITAL IMPROVEMENT FUND  
Summary of Revenue and Expenditures  
FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	<b>\$2,175,608</b>	<b>\$2,207,890</b>	<b>\$2,701,616</b>	<b>\$1,203,554</b>	<b>\$1,934,203</b>	<b>\$1,717,735</b>	<b>\$1,645,529</b>
<b>Revenue</b>	\$5,156,820	\$5,419,937	\$9,489,656	\$10,391,502	\$8,953,227	\$8,436,581	\$12,403,030
<b>Transfers In</b>	\$700,000	\$8,437,354	\$1,923,658	\$12,808,715	\$1,925,000	\$998,463	\$50,000
<b>Revenue &amp; Transfers In</b>	<b>\$5,856,820</b>	<b>\$13,857,291</b>	<b>\$11,413,314</b>	<b>\$23,200,217</b>	<b>\$10,878,227</b>	<b>\$9,435,044</b>	<b>\$12,453,030</b>
<b>Expenditures</b>	\$3,560,842	\$11,008,342	\$10,534,314	\$19,666,411	\$7,227,637	\$6,258,390	\$9,587,000
<b>Transfers Out</b>	\$2,263,696	\$2,355,223	\$2,377,062	\$2,803,157	\$3,867,058	\$3,248,860	\$3,264,927
<b>Expenditures &amp; Transfers Out</b>	<b>\$5,824,538</b>	<b>\$13,363,565</b>	<b>\$12,911,376</b>	<b>\$22,469,568</b>	<b>\$11,094,695</b>	<b>\$9,507,250</b>	<b>\$12,851,927</b>
<b>Surplus (Deficit)</b>	<b>\$32,282</b>	<b>\$493,726</b>	<b>(\$1,498,062)</b>	<b>\$730,649</b>	<b>(\$216,468)</b>	<b>(\$72,206)</b>	<b>(\$398,897)</b>
<b>Ending Fund Balance</b>	<b>\$2,207,890</b>	<b>\$2,701,616</b>	<b>\$1,203,554</b>	<b>\$1,934,203</b>	<b>\$1,717,735</b>	<b>\$1,645,529</b>	<b>\$1,246,632</b>
<b>% Fund Balance to Expenditures</b>	<b>37.91%</b>	<b>20.22%</b>	<b>9.32%</b>	<b>8.61%</b>	<b>15.48%</b>	<b>17.31%</b>	<b>9.70%</b>



This is a capital projects fund that has a fluctuating fund balance. Previously, this was the City's Revolving Public Improvement Fund (RPIF), but in FY 2011, the Recreation & Stormwater Fund was combined with the RPIF to create one Capital Improvement Fund. The expenditures from this fund are now used to pay debt on projects related to recreation and stormwater projects in addition to capital projects.

An aggressive capital projects schedule has driven expenditures up. Revenue support is from two half-cent sales taxes, road and bridge property tax, federal, state, and local grants, bond proceeds and miscellaneous funding from outside entities. During the FY 2011 budget process, almost all capital projects were put on hold except for a select few, including the Police Building, Haddington Court, Washington University Underpass (grant and University funded) and a few Public Works and Parks projects. The FY 2013 through FY 2015 capital plan is recommended to be funded through the issuance of debt and will allow for capital projects to be completed in a timely manner. Annual debt will be issued until approximately FY 2019 when existing debt is paid off. The City should be able to resume utilizing current revenue to fund projects at that time.

**60 CAPITAL IMPROVEMENT FUND**

60R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CAPITAL IMPROVEMENT REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>REVENUE</b>										
1060000 RAILROAD & OTHER UTILITIES	\$0	\$0	\$677	\$0	\$0	\$3,824	\$1,500	100.00%	\$1,500	\$1,500
2780000 DEGRADATION FEES	\$4,062	\$6,603	\$22,106	\$5,000	\$5,000	\$24,265	\$5,000	0.00%	\$5,000	\$5,000
3500001 1/2 CENT SALES TAX	\$1,130,686	\$1,086,347	\$1,143,419	\$1,102,758	\$1,102,758	\$1,173,296	\$1,140,427	3.42%	\$1,168,938	\$1,198,161
3500070 1/2 CENT SALES TAX	\$1,330,219	\$1,278,055	\$1,345,197	\$1,294,542	\$1,294,542	\$1,380,348	\$1,341,680	3.64%	\$1,375,222	\$1,409,603
3550000 ST. LOUIS COUNTY ROAD & BRIDGE TAX	\$951,439	\$914,219	\$910,289	\$918,490	\$918,490	\$860,614	\$867,230	-5.58%	\$884,575	\$902,266
3580000 FEDERAL GRANT	\$1,593,987	\$5,000	\$5,257,134	\$4,608,692	\$4,608,692	\$2,439,998	\$2,124,606	-53.90%	\$3,243,346	\$0
3580001 STATE AND LOCAL GRANT	\$0	\$0	\$731,000	\$0	\$0	\$0	\$100,000	100.00%	\$0	\$0
3580002 OTHER GRANTS AND DONATIONS	\$0	\$0	\$0	\$0	\$1,235,851	\$3,811,116	\$3,352,784	100.00%	\$34,000	\$21,500
7070000 MISC. REVENUE	\$4,190	\$2,053,361	\$26,320	\$1,559,479	\$1,771,112	\$678,380	\$10,000	-99.36%	\$10,000	\$10,000
7100000 INTEREST INCOME	\$117,864	\$40,566	\$34,664	\$3,625	\$3,625	\$19,661	\$10,000	175.86%	\$8,000	\$6,000
7200000 USE OF BOND PROCEEDS	\$0	\$0	\$0	\$10,000,000	\$0	\$0	\$0	-100.00%	\$1,706,000	\$8,849,000
9500000 ELLENWOOD N.I.D.	\$24,373	\$35,786	\$18,850	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$5,156,820</b>	<b>\$5,419,937</b>	<b>\$9,489,656</b>	<b>\$19,492,586</b>	<b>\$10,940,070</b>	<b>\$10,391,502</b>	<b>\$8,953,227</b>	<b>-54.07%</b>	<b>\$8,436,581</b>	<b>\$12,403,030</b>
<b>TRANSFERS IN</b>										
9250000 TRANSFERS FROM SPECIAL BUSINESS DISTRICT	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$50,000	-50.00%	\$50,000	\$50,000
9290000 TRANSFER FROM 2011 BOND FUND 59	\$0	\$0	\$0	\$0	\$7,025,655	\$7,025,655	\$1,875,000	100.00%	\$948,463	\$0
9310000 TRANSFER FROM GENERAL FUND	\$700,000	\$750,000	\$422,000	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9450000 TRANSFER FROM 2009 A/B BOND FUND 91	\$0	\$7,687,354	\$1,501,658	\$6,055,495	\$5,683,060	\$5,683,060	\$0	-100.00%	\$0	\$0
<b>TOTAL TRANSFERS IN</b>	<b>\$700,000</b>	<b>\$8,437,354</b>	<b>\$1,923,658</b>	<b>\$6,155,495</b>	<b>\$12,808,715</b>	<b>\$12,808,715</b>	<b>\$1,925,000</b>	<b>-68.73%</b>	<b>\$998,463</b>	<b>\$50,000</b>
<b>TOTAL CAPITAL IMPROVEMENT REVENUE &amp; TRANSFERS IN</b>	<b>\$5,856,820</b>	<b>\$13,857,291</b>	<b>\$11,413,314</b>	<b>\$25,648,081</b>	<b>\$23,748,785</b>	<b>\$23,200,217</b>	<b>\$10,878,227</b>	<b>-57.59%</b>	<b>\$9,435,044</b>	<b>\$12,453,030</b>

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CAPITAL IMPROVEMENT EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PUBLIC WORKS PROJECTS</b>										
2010014 UNDEDRGROUND STORAGE TANKS	\$0	\$6,874	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2700000 ENGINEERING SERVICES - ON CALL	\$0	\$46,527	-\$10,827	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6050000 CURB & SIDEWALK COOPERATIVE PROGRAMS	\$0	\$0	\$190,521	\$0	\$30,000	\$30,000	\$315,000	100.00%	\$0	\$0
6050100 HANLEY CORRIDOR STUDY	\$28,263	\$9,760	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6050930 SIDEWALK IMPROVEMENTS-FY09	\$55,024	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6059930 SIDEWALK IMPROVEMENTS	\$1,400	\$49,984	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6059940 CBD STREETScape SIDEWALK CAULKING	\$17,264	\$15,611	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6059950 CURB AND GUTTER REPAIR	\$26,752	\$60,227	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6070001 LANDSCAPING-PUBLIC AREAS	\$8,301	\$9,955	\$3,766	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6070802 WYDOWN IRRIGATION (BIG BEND TO UNIV.)	\$20,123	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6070803 WYDOWN IRRIG. (WESTWOOD TO AUDUBON)	\$559	\$99,827	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6070804 WYDOWN IRRIG. (AUDUBON TO BIG BEND)	\$0	\$134,308	\$5,499	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6080935 CRACK SEALING	\$46,767	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6089935 CRACK SEALING	\$0	\$37,160	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6090000 STREET LIGHTING	\$0	\$35,725	\$1,530	\$100,000	\$190,000	\$190,000	\$50,000	-50.00%	\$50,000	\$50,000
6099953 OLDTOWN LIGHTING UPGRADES	\$5,047	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6099954 WYDOWN FOREST SUBDIVISION LIGHTING	\$18,522	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6110000 TRAFFIC SIGNAL/SIGNAGE IMPROVEMENTS	\$0	\$0	\$15,127	\$350,000	\$350,000	\$59,873	\$275,000	-21.43%	\$0	\$0
6110145 TRAFFIC MODEL RECOMMEDATIONS	\$0	\$48,116	\$15,000	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6110702 LIGHTING PANEL UPGRADES	\$2,310	\$18,753	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6119945 STREETScape LIGHT PAINTING	\$31,175	\$29,321	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6130000 ALLEY IMPROVEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6139940 ALLEY IMPROVEMENTS	\$270,953	\$167,734	\$21,891	\$0	\$0	\$0	\$0	0.00%	\$0	\$0

(continued)

**60 CAPITAL IMPROVEMENT FUND**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
CAPITAL IMPROVEMENT EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
6140000 STREETScape IMPROVEMENTS	\$0	\$0	\$45,630	\$2,324,700	\$2,324,700	\$240,851	\$2,071,167	-10.91%	\$727,000	\$0
6140701 STREETScape	\$165,857	\$219,620	\$10,666	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6140902 STREETScape FURNITURE	\$12,985	\$28,890	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6150000 STREET RESURFACING (GENERAL)	\$0	\$0	\$1,781,563	\$230,000	\$312,500	\$198,000	\$295,250	28.37%	\$5,041,390	\$9,537,000
6150801 RESURFACING (DAVIS)	\$535,662	\$485,057	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6150900 RESURFACING (FORSYTH/MARYLAND)	\$5,284	\$2,862	\$601	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6200000 FUEL SYSTEM	\$0	\$24,337	\$18,016	\$0	\$72,119	\$70,437	\$0	0.00%	\$0	\$0
6220701 HI-POINTE/DEMUN IMPROVEMENTS	\$0	\$19,993	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6250000 FACILITY IMPROVEMENTS	\$0	\$0	\$0	\$338,000	\$338,000	\$338,000	\$800,000	136.69%	\$200,000	\$0
6250161 PUBLIC WORKS FACILITY	\$9,989	\$24,672	\$699	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6250204 8015 FORSYTH GARAGE	\$0	\$0	\$111,889	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6250260 CITY HALL RENOVATION	\$97,688	\$39,041	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6250265 POLICE BLDG IMPROVEMENTS	\$51,177	\$7,712,421	\$2,272,665	\$16,076,505	\$15,334,959	\$14,226,000	\$775,000	-95.18%	\$0	\$0
6250420 TREE INVENTORY	\$0	\$0	-\$92	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6260000 MICROSURFACING	\$1,041,610	\$441,016	\$91,205	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6270020 SIGNAL PRE-EMPTION PROJECT	\$16,300	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6280010 CLAYTON PEDESTRIAN SAFETY PROJECT	\$620,610	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6280061 PUBLIC ART	\$1,557	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6300010 HADDINGTON COURT	\$0	\$0	\$5,621,490	\$0	\$672,958	\$672,035	\$0	0.00%	\$0	\$0
6310000 WASHINGTON UNIV PEDESTRIAN UNDERPASS	\$0	\$0	\$46,412	\$2,109,600	\$2,109,600	\$1,739,679	\$761,720	-63.89%	\$0	\$0
6320000 PEDESTRIAN PROJECTS	\$0	\$37,582	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL PUBLIC WORKS PROJECTS</b>	<b>\$3,091,179</b>	<b>\$9,805,373</b>	<b>\$10,243,251</b>	<b>\$21,528,805</b>	<b>\$21,734,836</b>	<b>\$17,764,875</b>	<b>\$5,343,137</b>	<b>-75.18%</b>	<b>\$6,018,390</b>	<b>\$9,587,000</b>
<b>PARKS &amp; RECREATION PROJECTS</b>										
6020000 SHAW PARK TENNIS CENTER	\$0	\$0	\$0	\$750,000	\$750,000	\$715,036	\$0	-100.00%	\$0	\$0
6440000 TAYLOR PARK	\$0	\$0	\$37,274	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6450000 ICE RINK PROJECTS	\$0	\$0	\$0	\$30,000	\$30,000	\$28,500	\$0	-100.00%	\$0	\$0
6530000 SHAW PARK PROJECTS	\$0	\$0	\$0	\$360,000	\$605,000	\$605,000	\$1,150,000	219.44%	\$0	\$0
6540000 OAK KNOLL PARK	\$0	\$0	\$0	\$36,658	\$0	\$0	\$300,000	718.38%	\$0	\$0
6560000 SHAW PARK AQUATIC CENTER	\$0	\$0	\$28,647	\$0	\$0	\$0	\$0	100.00%	\$40,000	\$0
6570000 BALLFIELDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	100.00%	\$200,000	\$0
6600000 HANLEY HOUSE	\$0	\$0	\$0	\$445,000	\$84,776	\$85,000	\$434,500	-2.36%	\$0	\$0
6630000 HANLEY PARK	\$0	\$0	\$21,335	\$201,955	\$273,817	\$273,826	\$0	-100.00%	\$0	\$0
6770000 PARK SIGNAGE	\$0	\$0	\$5,441	\$0	\$24,784	\$24,784	\$0	0.00%	\$0	\$0
6780000 PLAYGROUNDS	\$0	\$0	\$198,366	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6790000 CRSWC IMPROVEMENTS	\$0	\$0	\$0	\$0	\$169,390	\$169,390	\$0	0.00%	\$0	\$0
9000000 DEBT SERVICE	\$0	\$0	\$0	\$435,000	\$0	\$0	\$0	-100.00%	\$0	\$0
<b>TOTAL PARKS &amp; RECREATION PROJECTS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$291,063</b>	<b>\$2,258,613</b>	<b>\$1,937,767</b>	<b>\$1,901,536</b>	<b>\$1,884,500</b>	<b>-16.56%</b>	<b>\$240,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$3,091,179</b>	<b>\$9,805,373</b>	<b>\$10,534,314</b>	<b>\$23,787,418</b>	<b>\$23,672,603</b>	<b>\$19,666,411</b>	<b>\$7,227,637</b>	<b>-69.62%</b>	<b>\$6,258,390</b>	<b>\$9,587,000</b>
<b>TRANSFERS OUT</b>										
8070000 TRANSFER TO FUND 2005A DEBT	\$0	\$0	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	0.00%	\$920,000	\$920,000
9200000 TRANSFER TO ERF FUNDING	\$364,387	\$417,522	\$413,894	\$690,322	\$690,322	\$690,322	\$1,018,348	47.52%	\$1,059,878	\$1,076,419
9250000 TRANSFER TO FUND 59	\$0	\$0	\$0	\$0	\$130,000	\$129,350	\$643,014	100.00%	\$655,162	\$653,063
9300000 TRANSFER TO 2007 BOND ISSUE	\$504,563	\$508,438	\$1,043,168	\$1,063,168	\$1,063,168	\$1,063,485	\$1,285,696	20.93%	\$613,820	\$615,445
<b>TOTAL TRANSFERS OUT</b>	<b>\$868,950</b>	<b>\$925,960</b>	<b>\$2,377,062</b>	<b>\$2,673,490</b>	<b>\$2,803,490</b>	<b>\$2,803,157</b>	<b>\$3,867,058</b>	<b>44.64%</b>	<b>\$3,248,860</b>	<b>\$3,264,927</b>
<b>TOTAL CAPITAL IMPROVEMENT EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$3,960,129</b>	<b>\$10,731,333</b>	<b>\$12,911,376</b>	<b>\$26,460,908</b>	<b>\$26,476,093</b>	<b>\$22,469,568</b>	<b>\$11,094,695</b>	<b>-58.07%</b>	<b>\$9,507,250</b>	<b>\$12,851,927</b>

(continued)

**60 CAPITAL IMPROVEMENT FUND**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
RECREATION & STORM WATER EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>EXPENDITURES</b>										
6320000 MISC STORM WATER PROJECTS	\$8,019	\$18,845	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6440000 TAYLOR PARK	\$5,003	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6450000 ICE RINK PROJECTS	\$26,873	\$20,986	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6460002 ICE RINK - ANNUAL MAINTENANCE	\$9,076	\$20,742	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6500000 SHAW PARK	\$9,396	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6510000 FIELDS 1 & 2	\$11,431	\$268,839	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6511000 CONCRETE REPAIRS-PARKS	\$12,380	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6520001 SHAW PARK ROAD	\$4,122	\$39,406	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6540000 OAK KNOLL PARK	\$706	\$135,277	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6560000 SHAW PARK SWIM POOL PROJECTS	\$6,106	\$45,671	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6560001 SHAW PARK SWIM POOL- ANNUAL MAINTENANCE	\$62,498	\$6,381	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6620000 MISCELLANEOUS PROJECTS	\$67,176	\$47,995	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6700000 SHAW PARK WALKING TRAIL	\$32,043	\$8,471	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6750000 TREE MANAGEMENT	\$37,370	\$29,790	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6770000 PARK SIGNAGE	\$117	\$4,775	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
6780000 PLAYGROUNDS	\$5,274	\$405,791	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7990000 1998A ARBITRAGE	\$47,073	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9420000 TRANSFER TO CRSWC	\$125,000	\$150,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL EXPENDITURES - RECREATION &amp; STORMWATER</b>	<b>\$469,663</b>	<b>\$1,202,969</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS OUT</b>										
8070000 TRANSFER TO FUND 79-DEBT SERV.2002 BOND	\$474,746	\$509,263	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9300000 TRANSFER TO 2002 BOND ISSUE	\$920,000	\$920,000	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL TRANSFERS OUT - RECREATION &amp; STORMWATER</b>	<b>\$1,394,746</b>	<b>\$1,429,263</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL RECREATION &amp; STORM WATER EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$1,864,409</b>	<b>\$2,632,232</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>GRAND TOTAL CAPITAL IMPROVEMENT EXPENDITURES</b>										
	<b>\$3,560,842</b>	<b>\$11,008,342</b>	<b>\$10,534,314</b>	<b>\$23,787,418</b>	<b>\$23,672,603</b>	<b>\$19,666,411</b>	<b>\$7,227,637</b>	<b>-69.62%</b>	<b>\$6,258,390</b>	<b>\$9,587,000</b>
<b>GRAND TOTAL CAPITAL IMPROVEMENT TRANSFERS OUT</b>										
	<b>\$2,263,696</b>	<b>\$2,355,223</b>	<b>\$2,377,062</b>	<b>\$2,673,490</b>	<b>\$2,803,490</b>	<b>\$2,803,157</b>	<b>\$3,867,058</b>	<b>44.64%</b>	<b>\$3,248,860</b>	<b>\$3,264,927</b>
<b>GRAND TOTAL CAPITAL IMPROVEMENT EXPENDITURES &amp; TRANSFERS OUT</b>										
	<b>\$5,824,538</b>	<b>\$13,363,565</b>	<b>\$12,911,376</b>	<b>\$26,460,908</b>	<b>\$26,476,093</b>	<b>\$22,469,568</b>	<b>\$11,094,695</b>	<b>-58.07%</b>	<b>\$9,507,250</b>	<b>\$12,851,927</b>



## **CAPITAL IMPROVEMENTS PROGRAM**

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

Two years ago, the City implemented a newly developed Capital Improvements Plan (CIP) Ranking System. The ranking system helps guide City staff and elected officials in capital improvement decision-making and budgeting.

The City budgets CIP projects in the Capital Improvement Fund, which combined the previous Recreation and Storm Water Fund and the Revolving Public Improvements Fund beginning in FY 2011. This allows for a more streamlined capital improvements budgeting process.

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

Staff from each of the two primary departments supported by the Capital Projects Program rank their own projects. Then a CIP Committee made up of the Directors of Parks and Recreation, Public Works and Finance and Administration; Superintendent of Recreation; and Assistant Public Works Director meet to review the results, develop various funding scenarios, and finalize funding recommendations. The committee recommendations are then reported to the City Manager, Mayor and Board of Aldermen for approval.

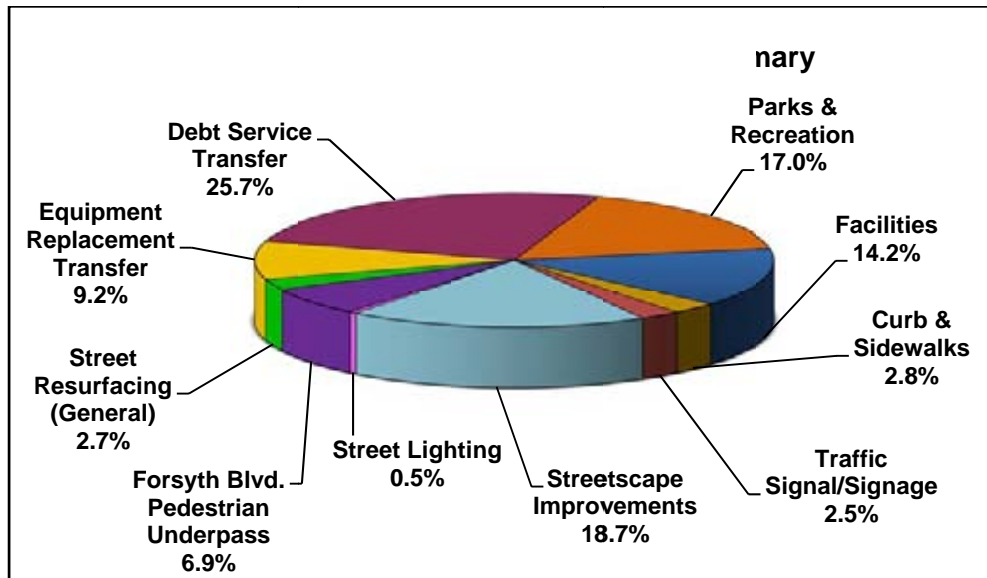
## **OVERVIEW OF THE FISCAL YEAR 2013 CAPITAL IMPROVEMENTS PLAN**

The Capital Improvements Plan totals \$11,094,695 in the adopted budget year. This is a decrease from the prior year due to the renovation of the Brentwood Boulevard building to house the Police and the Information Technology Departments.

The City has been challenged to meet desired capital improvement needs on a cash basis over the past few years. The challenge, as with many governmental agencies, is due to a combination of declining reserve balances, declining revenue, ongoing debt payments for past projects (for the renovations of City Hall/Fire Station and Shaw Park Aquatic Center and the construction of the Center of Clayton), competing project needs due to aging infrastructure, and the desire for certain facility enhancements. The City issued bonds for approximately \$10 million in the previous fiscal year rather than continue to delay necessary improvements. This bond issue contributed funding for the renovation of the Brentwood Boulevard building and also provided funding for other capital improvement projects last year and in this budget year. This strategy also allows the City to maintain necessary cash reserves until various debt issues are retired in the next few years.

The largest projects included in this fiscal year's capital plan are the Brentwood Building parking garage and roof restoration, the design of Wydown Boulevard resurfacing, pedestrian enhancement

projects, traffic signal improvements, Hanley House improvements, Oak Knoll Park playground renovation, Shaw Park Pavilion construction, ball field improvements and the addition of the Century Garden art sculpture.



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

### CAPITAL IMPROVEMENTS AND CITY PLANNING

In 2008, the city introduced *Vision 2013: Building a Bright Future*, an ambitious vision setting strategies for enhancing Clayton's leadership status in the region. Using guiding principles from the original document, the new *Vision 2013* sets even higher standards for performance and refines the process for achieving its goals. In 2009, the City administered a city-wide residential survey to identify what matters most to the citizens. By coupling the results of the survey with the *Vision 2013* adopted principles, goals and strategies, 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 *Vision 2013* and its guiding principles is the City's commitment to maintaining and improving its infrastructure to provide residents and visitors with quality streets, sidewalks, parks and public facilities. Guiding Principle IV, as stated in *Vision 2013*, is to evaluate City facilities and offerings to expand appeal to and participation by all citizens. Guiding Principle V is a commitment to preserving the quality of pavement maintenance and to developing specific plans promoting safe alternative modes of travel, such as pedestrian-friendly streets and walking and biking paths throughout the City.

This year's capital improvement projects were reviewed for alignment with the City's *Vision 2013 Guiding Principles and Goals*. As a result, the funded projects included in the budget are consistent with the organization's guiding principles. The City will evaluate and approve projects on a yearly basis that are consistent with its overall community plan, as set out in *Vision 2013*.

## **CAPITAL IMPROVEMENTS PROGRAM GUIDE TO THE BUDGET**

To showcase the funded projects, the Fiscal Year 2013 Adopted Capital Improvement Fund (CIF) Budget incorporates project pages for projects with a significant portion of their expenditure activity occurring in FY 2013 or future years.

### **Capital Improvement Fund Budget Data**

**Summary of Revenue and Expenditures** – This is an overview of the Capital Improvement Fund's revenue and expenditures. This page includes a three-year history, prior year estimate, FY 2013 adopted, and two years of planned revenue and expenditures.

**Capital Improvement Fund Detail** – This is a line item listing of revenue and expenditures including a three-year history, prior year estimate, FY 2013 adopted, and two future years of planned revenue and expenditures.

**Capital Improvement Project List** – This list includes all projects scheduled and proposed over the budgeted fiscal year and two future years. This list provides each project title, project number, CIP ranking system score, total cost, net cost to the City after reductions from outside funding sources, and cumulative total project cost to the City.

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

# City of Clayton



## Capital Improvements Plan





# 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, and grants 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.

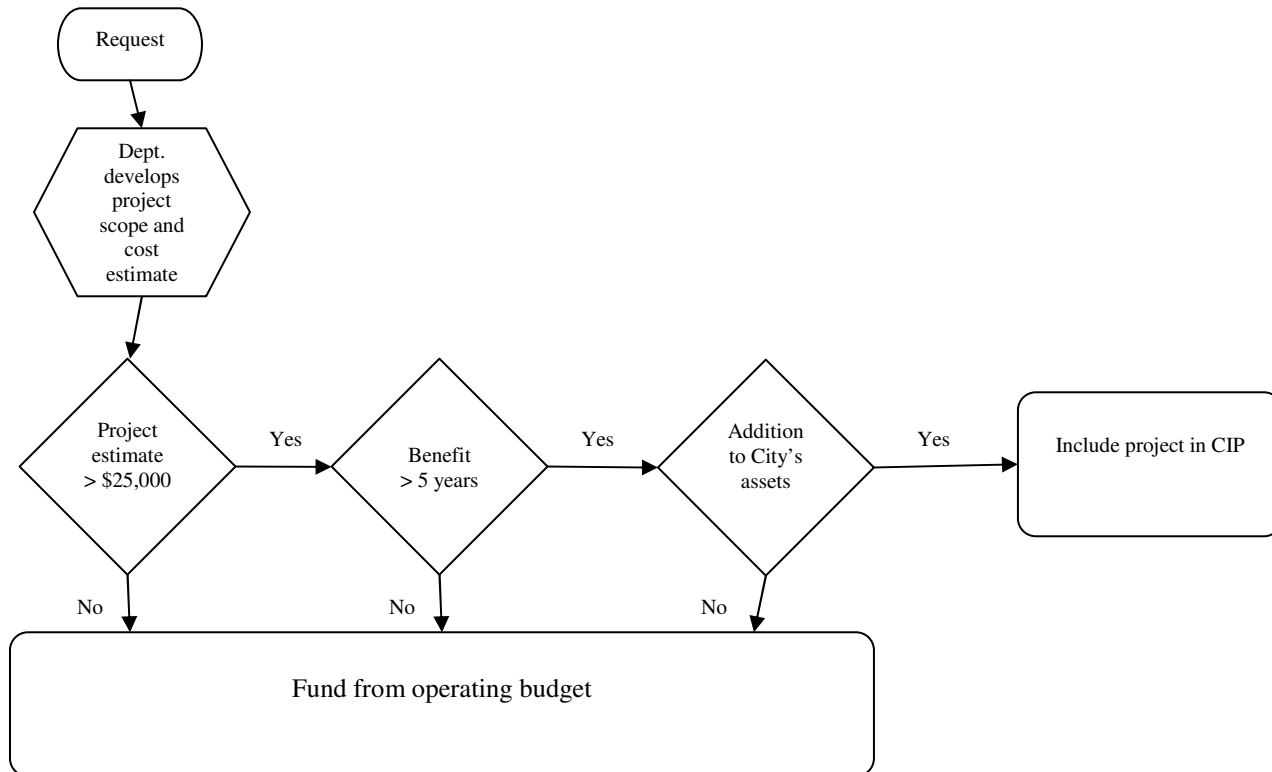
## **F. SCHEDULING OF PROJECTS**

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**

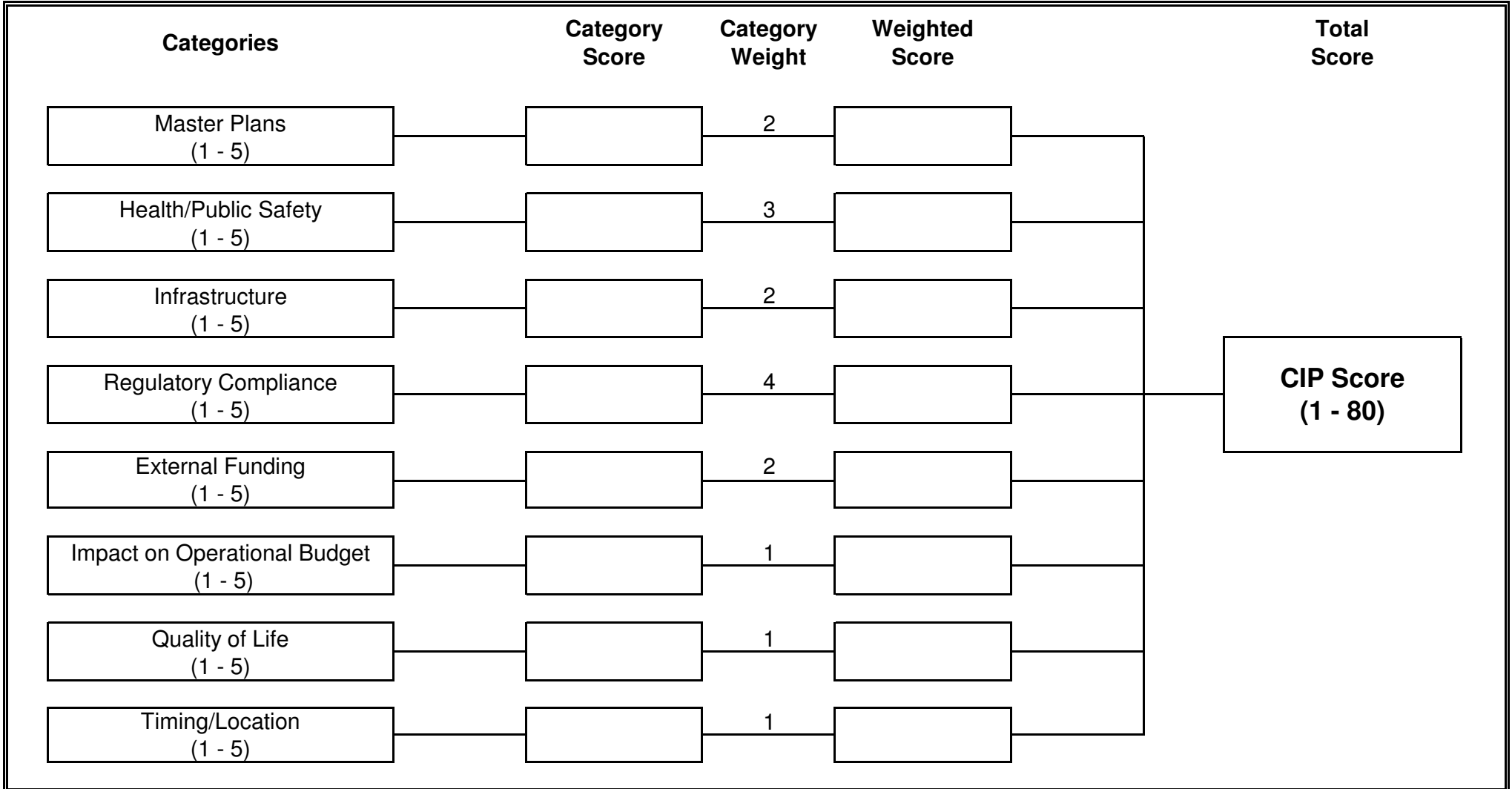
The final CIP document will be produced based on the evaluation of the CIP score, project type, funding and schedule. These items will be summarized in a project summary sheet. This will be developed for a 5-year duration. The CIP will be re-evaluated on an annual basis to align growth, needs and budgeting.

### CIP Definition Flow Chart





## City of Clayton CIP Ranking System







# CIP Ranking Criteria

## Project Categories

- 1) **Master Plans** – Master Plans are prepared to provide the City of Clayton with a valuable aid for continuing efforts to meet and exceed goals set forth by City departments, advisory boards and commissions, and the citizens at-large. Master Plans include those documents that have been prepared internally to assure consistent adherence to industry best practices, as well as those documents that have been created with the assistance of outside consultants. A component of master planning includes public discussion and/or citizen engagement. The score could be based on answers to the following 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 can 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%	21% - 40%	41% - 60%	61% - 80%	81% - 100%
External Funding	External Funding	External Funding	External Funding	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 affect 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 affect 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 piece of a 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 a timing or location factor critical to it.	↔	Both timing and location are critical components of the project.



## Adopted CIP Program FY 2013 - 2015

### Funded Projects

Project Name	Project Number	CIP Score	Total Project Costs						Net Cost to City	Cumulative City Cost
			Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total		
Garage & Roof Restoration - 10 S Brentwood	2013.PW.1404.440	N/A	-	\$750,000	-	-	-	\$750,000	\$750,000	\$750,000
Hanley House Porches & Foundation	2012.PK.1606.302	77	-	\$159,500	-	-	-	\$159,500	\$44,500	\$794,500
Resurfacing - Wydown	2014.PW.1401.011	72	\$107,000	\$265,250	\$3,335,390	-	-	\$3,707,640	\$741,528	\$1,536,028
Environmental Recycling Area (ERA) Relocation	2013.PW.1403.500	70	-	-	\$200,000	-	-	\$200,000	\$200,000	\$1,736,028
Resurfacing - Residential FY 2014	2014.PW.1401.010	70	-	-	\$175,000	\$3,930,000	-	\$4,105,000	\$4,105,000	\$5,841,028
Resurfacing - Clayton Gardens & Northmoor	2015.PW.1401.010	70	-	-	\$75,000	\$1,200,000	-	\$1,275,000	\$1,275,000	\$7,116,028
Resurfacing - Residential FY 2016	2016.PW.1401.010	70	-	-	-	\$200,000	\$3,519,000	\$3,719,000	\$3,719,000	\$10,835,028
Resurfacing - Carondelet Plaza	2015.PW.1401.012	68	\$55,000	\$30,000	-	\$688,000	-	\$773,000	\$773,000	\$11,608,028
Sidewalk Replacement (2013)	2012.PW.1401.050	67	\$30,000	\$40,000	-	-	-	\$70,000	\$70,000	\$11,678,028
Pedestrian Enhancement Project	2012.PW.1401.080	67	\$205,441	\$1,990,167	-	-	-	\$2,195,608	\$490,294	\$12,168,322
Resurfacing - Claverach Park	2013.PW.1401.010	65	\$36,000	-	\$1,200,000	-	-	\$1,236,000	\$1,236,000	\$13,404,322
Resurfacing - Wydown Forest	2015.PW.1401.011	65	-	-	\$256,000	\$3,519,000	-	\$3,775,000	\$3,775,000	\$17,179,322
ADA Phase 1 Transition Plan (2012)	2013.PW.1401.300	61	-	\$275,000	-	-	-	\$275,000	\$275,000	\$17,454,322
Streetscape - Brentwood & Carondelet	2014.PW.1401.080	61	\$87,000	\$81,000	\$727,000	-	-	\$895,000	\$185,866	\$17,640,188
Oak Knoll Playground Replacement & Resurfacing	2013.PK.1610.501	59	-	\$300,000	-	-	-	\$300,000	\$15,000	\$17,655,188
Piping Replacement - Bonhomme Garage	2013.PW.1404.050	56	-	\$50,000	-	-	-	\$50,000	\$50,000	\$17,705,188
Shaw Park Pavilion	2012.PK.1610.601	52	\$100,000	\$650,000	-	-	-	\$750,000	\$0	\$17,705,188
Hanley House Windows	2012.PK.1606.303	50	-	\$275,000	-	-	-	\$275,000	\$275,000	\$17,980,188
Shaw Park Fields #3 & #4 Renovation	2013.PK.1610.601	50	-	-	\$200,000	-	-	\$200,000	\$200,000	\$18,180,188
Century Garden Art Piece	2012.PK.1610.602	46	\$220,000	\$300,000	-	-	-	\$520,000	\$0	\$18,180,188
Shaw Park Aquatic Center Dive Tank Painting	2013.PK.1603.601	45	-	-	\$40,000	-	-	\$40,000	\$40,000	\$18,220,188
Traffic Signal Improvements	2012.PW.1401.070	43	\$75,000	\$275,000	-	-	-	\$350,000	\$58,064	\$18,278,252
Streetlight Pole Painting	2013.PW.1409.070	35	\$100,000	\$50,000	\$50,000	\$50,000	-	\$250,000	\$250,000	\$18,528,252
<b>Total</b>			<b>\$1,015,441</b>	<b>\$5,490,917</b>	<b>\$6,258,390</b>	<b>\$9,587,000</b>	<b>\$3,519,000</b>	<b>\$25,870,748</b>	<b>\$18,528,252</b>	

This list of capital projects includes new projects budgeted in FY 2013. It does not include projects that were near completion in FY 2012.



**Project: Parking Garage & Roof Restoration – 10 S. Brentwood Budget: \$750,000**  
**CIP Score: N/A**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This project consists of repairing and improving the roof and parking garage at the site of the new municipal building.

**Project Justification:** During the site investigation for the design of the renovation and conversion of 10 South Brentwood into a municipal and police facility, it was discovered that the parking garage needed extensive repair and the roof was leaking and needed replacement. Minor repairs were evaluated but were determined to be too temporary in nature with only a brief life extension to the facilities. Further analysis identified that full restoration was required to effectively extend the life of the facilities.

**Financial Implications:** These improvements to the parking garage and building roof restoration at the new municipal facility will have a positive financial impact on City operations as the cost of maintenance and repairs will be lower for the restored garage and roof than if only temporary repairs were performed.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund		\$750,000				\$750,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>		\$750,000				\$750,000



**Project Location:** 10 S Brentwood Blvd  
 2013.PW.1404.440



**Project: Hanley House Porches & Foundation**

**Budget: \$159,500**

**CIP Score: 77**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006600000

**Project Description:** This project consists of the replacement of the porches and associated foundation work on the Historic Martin Franklin Hanley House.

**Project Justification:** The porches on the Historic Martin Franklin Hanley House need to be replaced. Currently, a portion of the railing and many of the floor boards have been removed by City due to safety concerns and temporary repairs were performed. The design for improvements includes the replacement of the porches and also the inclusion of a rear accessible ramp for the disabled to the Hanley House first floor and the Summer Kitchen. A critical aspect of the porch renovation is the associated timing of the foundation improvements. This project is partially funded by donations through the Clayton Century Foundation.

**Financial Implications:** The porch and foundation project will have limited financial impact to the City. The enhanced accessibility of the structures may increase utilization of the facilities, thus generating minor additional revenue. Repair costs will be lower and the improved foundation will prevent needed repairs from potential water damage.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund		\$44,500				\$44,500
Federal Grants						
State & Local Grants						
Other Grants & Donations		\$115,000				\$115,000
<b>Total</b>		\$159,500				\$159,500



**Project Location:** Historic Martin Franklin Hanley House  
2012.PK.1606.302



**Project: Resurfacing – Wydown**

**Budget: \$3,702,640**

**CIP Score: 72**

**Project Department:** Public Works

**Account Number:** 60X01006150000

**Project Description:** This project consists of milling off the deteriorating asphalt surface, replacing the deteriorating concrete base as needed, and overlaying with new asphalt. The project also includes construction of the previously designed curb ramps improvements to meet the Americans with Disabilities Act (ADA) standards and replacement of all curb that is defective or less than four inches in height. Other improvements include replacing Brickprint crosswalks with concrete paver crosswalks and enhanced pavement striping to improve visibility of the pedestrian/bicycle lanes. Substantial funds are included for acquisition of right-of-way as many curb ramps are located partially on private property.

**Project Justification:** This project is supported by the City's Pavement Management Program which annually rates the pavement condition to prioritize improvements. Originally slated for resurfacing in 2016, this project has been moved up due to the deterioration of the 2009 micro-surfacing and 2008 Brickprint. Resurfacing this boulevard will improve the pavement condition which is one of the City's performance goals.

This project will improve the pavement condition of the street, which is an ICMA and Scorecard attribute. This project is part of the Pavement Management Program. The project was originally slated for 2016, but has been moved up due to the deterioration of the microsurfacing from 2009 and Brickprint from 2008.

**Financial Implications:** This project will have a positive financial impact on City operations as annual costs for road maintenance and repair will lesson on the resurfaced areas.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
<b>Capital Improvement Fund</b>	\$21,400	\$53,050	\$667,078			\$741,528
<b>Federal Grants</b>	\$85,600	\$212,200	\$2,668,312			\$2,966,112
<b>State &amp; Local Grants</b>						
<b>Other Grants &amp; Donations</b>						
<b>Total</b>	\$107,000	\$265,250	\$3,335,390			\$3,707,640



**Project Location:** Wydown Blvd  
2014.PW.1401.011





**Project: Environmental Recycling Area (ERA) Relocation**

**Budget: \$200,000**  
**CIP Score: 70**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This project consists of identifying and assessing potential relocation sites for the City’s Environmental Recycling Area (also known as ERA, or mulch storage site).

**Project Justification:** The ERA is a 1.7 acre area located in the northwestern portion of Shaw Park, just west of the Center of Clayton south parking lot. The leaves collected as part of the City's curb-side leaf collection service are processed into mulch for reuse by the City and its residents. Approximately 12,000 cubic yards of leaves are collected annually. The potential for development of this site has encouraged the City to seek alternative locations for this operation. This project would evaluate alternative locations and perform due diligence reporting to determine the cost to convert potential locations for the proposed use.

**Financial Implications:** This project will have a minimal financial impact on City operations as the current level of operations will continue at the new location, but future relocation will have a *significant* impact on operation costs to maintain the current level of service.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund			\$200,000			\$200,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>			\$200,000			\$200,000



**Project Location:** Shaw Park  
 2013.PW.1403.500



**Project: Resurfacing – Carondelet Plaza**

*Capital Improvement Project Summary*

**Budget: \$733,000**

**CIP Score: 68**

**Project Department:** Public Works

**Account Number:** 60X01006150000

**Project Description:** This project consists of milling concrete surface around utility structures and curb ramps, repairing concrete as necessary, and installing thin open-graded overlay ("Novachip").

**Project Justification:** Public Works and Administration have received numerous comments from Aldermen and the businesses located on this street. While most of the concerns are aesthetic in nature, the street is due for maintenance as well. This project is part of the Pavement Management Program.

**Financial Implications:** This project will have a positive financial impact on City operations as annual costs for road maintenance and repair will lesson on the resurfaced areas.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund	\$55,000	\$30,000		\$688,000		\$733,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>	\$55,000	\$30,000		\$688,000		\$733,000



**Project Location:** Carondelet Plaza  
2015.PW.1401.012



**Project: Sidewalk Replacement**

**Budget: \$70,000**

**CIP Score: 67**

**Project Department:** Public Works

**Account Number:** 60X01006050000

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

**Project Justification:** An evaluation is performed each year to identify potential trip hazards. Temporary repairs are made by installing asphalt in order to prevent tripping. However, these patches are unsightly and the sidewalk slabs are ultimately replaced. The recent citizen survey results demonstrated that citizens rank sidewalk conditions as an issue needing emphasis.

**Financial Implications:** Improvements to sidewalks has a positive impact on financial operations as it reduces the risk of liability to the City due to pedestrian falls on deteriorated or uneven sidewalks.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund	\$30,000	\$40,000				\$70,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>	\$30,000	\$40,000				\$70,000



**Project Location:** Public Right-of-Way, City-Wide  
2013.PW.1401.050



**Project: Pedestrian Enhancement Project**

**Budget: \$2,195,608**

**CIP Score: 67**

**Project Department:** Public Works

**Account Number:** 60X01006140000  
60X01006140701  
60X01006140801

**Project Description:** This project consists of the installation of Clayton streetscape features such as brick banding, tooled patterned sidewalks, streetlights, street trees, irrigation, curb ramps and crosswalks.

**Project Justification:** This project was previously designed but the federal funding was unable to be retained. The City has again received federal funding to implement the project. This work connects the Transit Center to the other parts of the downtown area, providing improved pedestrian access to a large number of people. The project is a continuation of the streetscape improvements to the downtown area.

**Financial Implications:** This streetscape improvement project will increase operational costs due to utility costs for electric and water and annual maintenance over the life of the streetscape features.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund	\$57,621	\$432,673				\$490,294
Federal Grants	\$147,820	\$1,524,494				\$1,672,314
State & Local Grants						
Other Grants & Donations		\$33,000				\$33,000
<b>Total</b>	<b>\$205,441</b>	<b>\$1,990,167</b>				<b>\$2,195,608</b>



**Project Location:** Bonhomme, S Central, S Meramec  
2012.PW.1401.080



**Project: Americans with Disabilities Act (ADA) Transition Plan – Phase I**

**Budget: \$275,000**

**CIP Score: 61**

**Project Department:** Public Works

**Account Number:** 60X01006050000

**Project Description:** This project consists of contracting with a consultant to study the existing conditions of pedestrian access routes in the public right-of-way and their compliance with the Americans with Disability Act (ADA). The study will then be used to identify and define improvements and how they will be phased for design and construction. Phase 1 includes the study and the design of the first area of improvements.

**Project Justification:** Access to civic life by people with disabilities is a fundamental goal of the Americans with Disabilities Act. To ensure that this goal is met, Title II of the ADA requires local governments to make their facilities accessible to persons with disabilities. Pedestrian access routes that include curb ramps to provide access to streets and sidewalks are a basic city service.

**Financial Implications:** The study and the design of the first area of improvements will not have any impact on operations, but the future implementation of the Transition Plan will have maintenance and repair implications for the City.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund		\$275,000				\$275,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>		\$275,000				\$275,000



**Project Location:** Public Right-of-Way - City Wide  
2013.PW.1401.300



**Project: Streetscape Improvements – Brentwood & Carondelet Budget: \$895,000  
CIP Score: 61**

**Project Department:** Public Works

**Account Number:** 60X01006140000

**Project Description:** This project consists of the installation of Clayton streetscape features in the identified areas such as brick banding, tooled patterned sidewalks, streetlights, street trees, irrigation, curb ramps and crosswalks.

**Project Justification:** This project will complete the streetscape around this full block which includes the new municipal building and police facility. Adding streetscape features will improve accessibility for the many users of this building. The City received a federal grant which funds a large portion of this project.

**Financial Implications:** This streetscape improvement project will increase operational costs due to utility costs for electric and water and annual maintenance over the life of the streetscape features.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
<b>Capital Improvement Fund</b>	\$17,400	\$16,500	\$151,966			\$185,866
<b>Federal Grants</b>	\$69,600	\$64,500	\$575,034			\$709,134
<b>State &amp; Local Grants</b>						
<b>Other Grants &amp; Donations</b>						
<b>Total</b>	\$87,000	\$81,000	\$727,000			\$895,000



**Project Location:** 10 S Brentwood (East) & 8000 Carondelet (North)  
2014.PW.1401.080



**Project: Oak Knoll Playground Replacement & Resurfacing**

*Capital Improvement Project Summary*

**Budget: \$300,000**

**CIP Score: 59**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006540000

**Project Description:** This project consists of the replacement of the playground at Oak Knoll Park.

**Project Justification:** The playground at Oak Knoll Park is nearly 20 years old and has reached the end of its service life. The playground consists of two play areas: one for ages 2-5 and the other for ages 5-12. The safety surface is loose, recycled rubber tires. The Parks and Recreation Department will replace the equipment with new, safer equipment that would be ramped for ADA accessibility, a poured-in safety surface, and a fence enclosing the area. This will be a joint project with the new tenants of # 1 Oak Knoll Park, The Clayton Early Childhood Center. The childcare center will provide half of the funding for this project, as outlined in the lease agreement. Additional funding has been requested through a Municipal Park Grant.

**Financial Implications:** This project will save the City money in the first five to ten years as maintenance on the old equipment will no longer be required. Such maintenance would include painting, surfacing repairs and repairs to equipment. The total estimated savings over five years is \$12,000.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund		\$15,000				\$15,000
Federal Grants						
State & Local Grants		\$135,000				\$135,000
Other Grants & Donations		\$150,000				\$150,000
<b>Total</b>		<b>\$300,000</b>				<b>\$300,000</b>



**Project Location:** Oak Knoll Park  
2013.PK.1610.501



**Project: Piping Replacement – Bonhomme Garage**

*Capital Improvement Project Summary*

**Budget: \$50,000**

**CIP Score: 56**

**Project Department:** Public Works

**Account Number:** 60X01006250000

**Project Description:** This project consists of removing and replacing the existing cast-iron stormwater drainage piping with PVC piping.

**Project Justification:** This project will replace corroded and leaking stormwater pipes. These 10-year-old pipes have corroded due to de-icing salt and need to be replaced with PVC piping. PVC piping has a longer lifespan than the existing cast iron and resists corrosion from de-icing salt. There are current risks of liability due to leaks damaging the finish of parked vehicles, lost revenue due to blocking off spaces, and possible failure.

**Financial Implications:** The financial impact of this repair is the savings due to the liability should these pipes have failed.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund		\$50,000				\$50,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>		\$50,000				\$50,000



**Project Location:** 8011 Bonhomme Garage – All Stormwater Pipe  
2013.PW.1404.450





**Project: Shaw Park Pavilion**

*Capital Improvement Project Summary*

**Budget: \$750,000**

**CIP Score: 52**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006530000

**Project Description:** This project consists of the construction of a permanent pavilion in Shaw Park for rental and special events.

**Project Justification:** This project is supported by the Parks and Recreation Master Plan. Currently, the City seasonally erects a large tent for rentals and special events. This tent will be replaced with a permanent pavilion within the framework of the current tent site. The new pavilion will include restrooms, a grill and a catering kitchen. This project is fully funded by donations through the Clayton Century Foundation.

**Financial Implications:** The new pavilion will provide a savings in operational costs for the City. A permanent pavilion will support an enhanced rental rate higher than the existing tent structure, generating additional revenue for the City. This may be partially offset by annual repair and maintenance and increased utility costs for operations of the pavilion and restrooms. The anticipated net gain to city operations is estimated at \$10,000 per year.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund						
Federal Grants						
State & Local Grants						
Other Grants & Donations	\$100,000	\$650,000				\$750,000
<b>Total</b>	\$100,000	\$650,000				\$750,000



**Project Location:** Shaw Park  
2012.PK.1610.601



**Project: Hanley House Windows**

**Budget: \$275,000**

**CIP Score: 50**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006600000

**Project Description:** This project consists of restoration of windows and sashes at the Historic Martin Franklin Hanley House.

**Project Justification:** This project is critical to the preservation of the exterior envelope of the Hanley House. A recent building assessment found that improvements to the exterior windows were needed to avoid the continued deterioration and failure of the windows. A recent assessment noted a number of windows were beginning to fail, indicating the need for immediate restoration. Failure of the windows would allow storm water to enter the building, causing extensive damage to the interior of the home.

**Financial Implications:** The restoration of the windows and sashes will slightly improve utility costs at the building and temporary repairs will be eliminated.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund		\$275,000				\$275,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>		\$275,000				\$275,000



**Project Location:** Historic Martin Franklin Hanley House  
2012.PK.1606.303



**Project: Shaw Park Fields #3 and #4 Renovation**

**Budget: \$200,000**

**CIP Score: 50**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006570000

**Project Description:** This project consists of renovation of Shaw Park Ball Fields #3 and #4.

**Project Justification:** These two fields are used extensively for Youth Baseball League from March to August and Youth Soccer League from August to November. They are also used by the school district for programs in the fall and spring. When leagues and athletic teams are not playing, these fields are used by families and groups gathered in the park for informal recreation. The fields have no irrigation and the turf dies in the summer causing the fields to be in disrepair for the remainder of the year. This is a highly visible area of Shaw Park along Parkside Drive and re-grading, sodding and the addition of irrigation are needed.

**Financial Implications:** The renovation of the fields will have a minor impact to operations as the City has experienced additional rental revenue from ball fields which have been renovated. The additional revenue is estimated at \$2,000 per year.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund			\$200,000			\$200,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>			\$200,000			\$200,000



**Project Location: Shaw Park Fields #3 and #4**  
2013.PK.1610.601



**Project: Century Garden Art Piece**

**Budget: \$520,000**  
**CIP Score: 46**

**Project Department:** Parks & Recreation

**Account Number:** 60X16006530000

**Project Description:** This project consists of selecting an artist to fabricate and install an original piece of art in the Shaw Park Century Garden.

**Project Justification:** A selection committee generated proposals and chose an artist to create an original, large art piece for this site. This art piece will be installed by the City's 100th anniversary and is fully funded by donations through the Clayton Century Foundation.

**Financial Implications:** The art piece will have a small impact on City financial operations as the art will have minor maintenance cost, including a major cleaning bi-annually with an approximate cost of \$3,000. This art piece will also require additional property insurance estimated at \$600 per year.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund						
Federal Grants						
State & Local Grants						
Other Grants & Donations	\$220,000	\$300,000				\$520,000
<b>Total</b>	\$220,000	\$300,000				\$520,000



**Project Location:** Shaw Park  
 2012.PK.1610.602



**Project: Shaw Park Aquatic Center Dive Tank Painting**

**Budget: \$40,000**

**CIP Score: 45**

**Project Department:** Parks & Recreation

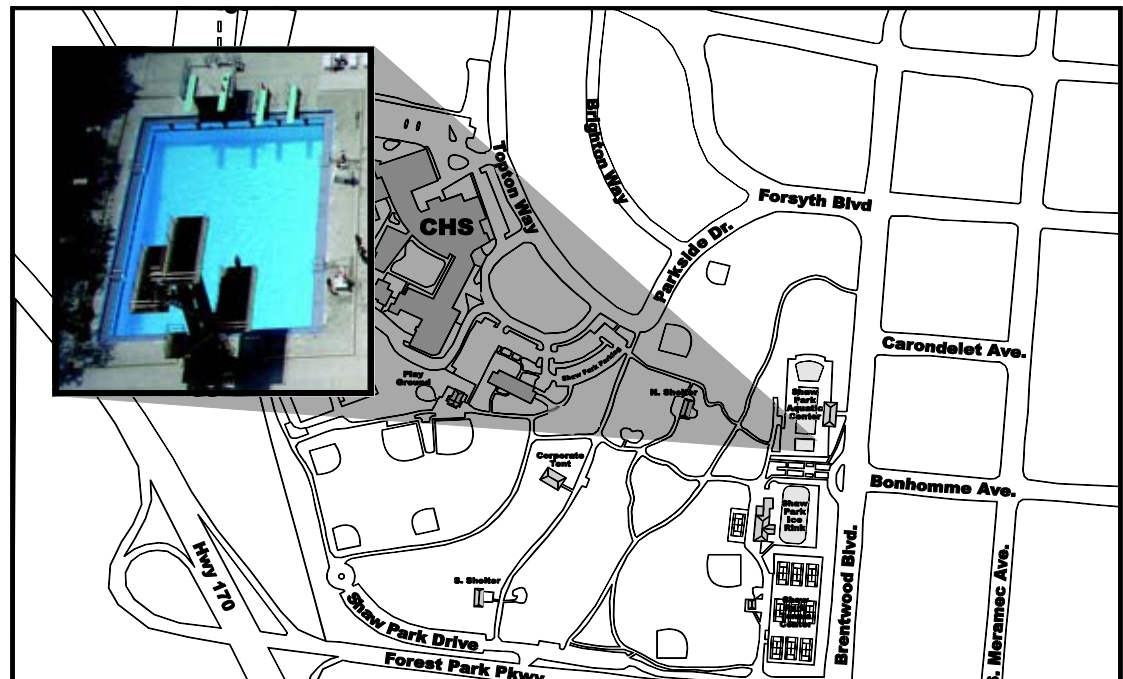
**Account Number:** 60X16006560000

**Project Description:** This project consists of repainting of the Shaw Park Aquatic Center dive tank.

**Project Justification:** The outdoor aquatic pools are repainted on a four to five-year cycle to extend their lives by preventing the concrete from delaminating. The pools were last painted in April 2007. The competition pool and children’s pool were repainted in fiscal year 2007. The work must be completed when the dive tank is closed for the season and the pools are empty, dry and the weather is warm. As a result, this project is scheduled for April 2014 and is expected to be completed within four weeks.

**Financial Implications:** This project will not have any financial impact to the City. Delay of this project could cause delamination of the concrete creating a large capital repair in the near future.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund			\$40,000			\$40,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>			\$40,000			\$40,000



**Project Location: Shaw Park**  
2013.PK.1603.601



**Project: Traffic Signal Improvements**

**Budget: \$350,000**  
**CIP Score: 43**

**Project Department:** Public Works

**Account Number:** 60X01006110000

**Project Description:** This project consists of replacing the current traffic signal vehicle sensors with wireless sensors. Additional sensors will provide continuous traffic counts and the signals throughout the City will be re-optimized.

**Project Justification:** The City currently has outdated vehicle sensor technology and which are easily damaged by construction and utility work. The new wireless sensors are small (3" diameter), hence there is less chance of damage and they are easily removed and replaced. The new technology provides for continuous traffic counts, which are now performed by City personnel using pneumatic tubes, and provides a more sophisticated traffic control system. Re-optimizing the signals will reduce delays, travel times, and emissions. The Missouri Department of Transportation and the City of Ladue are partnering with the City to include the sensor enhancement to the signals at Ladue Road and I-170, and at Ladue Road and Hunter Avenue to improve traffic flow along the Maryland Avenue corridor. The majority of this project is federally funded.

**Financial Implications:** These traffic signal improvements will have a positive impact on the City's financial operations by reducing the repair and maintenance costs on the current technology, and will also relieve personnel for other work as the number of pneumatic tube traffic counts will be reduced.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund	\$15,000	\$43,064				\$58,064
Federal Grants	\$60,000	\$219,412				\$279,412
State & Local Grants		\$12,524				\$12,524
Other Grants & Donations						
<b>Total</b>	<b>\$75,000</b>	<b>\$275,000</b>				<b>\$350,000</b>



**Project Location:** City-Wide  
 2012.PW.1401.070



**Project: Streetscape Traffic Signal Pole Painting**

*Capital Improvement Project Summary*

**Budget: \$50,000**

**CIP Score: 35**

**Project Department:** Public Works

**Account Number:** 60X01006090000

**Project Description:** This project consists of repainting the streetscape traffic signal poles. Funding will be provided by the Special Business District (Fund 45).

**Project Justification:** This project is the second year of a multi-year projected streetscape traffic signal pole repainting program. The present streetscape traffic signal poles are 15+ years old and are showing very visible signs of fading, peeling and rust. To maintain the high standard of aesthetics and with on-going streetscape expansions throughout the downtown area, the existing traffic signals need to be repainted to look clean and new and to match the street light poles that have recently been repainted or installed. The proposed coating process will resist fading, peeling, and rusting and is warranted for 15 years. This coating process has been included in the specifications for new street light and traffic signal pole installations.

**Financial Implications:** This project has a positive financial impact for the City in future years. Delaying maintenance would eventually result in replacement of the poles and would be significantly more expensive for the City.

Sources	Prior Years	FY 2013	FY 2014	FY 2015	Future Years	Total
Capital Improvement Fund	\$100,000	\$50,000	\$50,000	\$50,000		\$250,000
Federal Grants						
State & Local Grants						
Other Grants & Donations						
<b>Total</b>	\$100,000	\$50,000	\$50,000	\$50,000		\$250,000

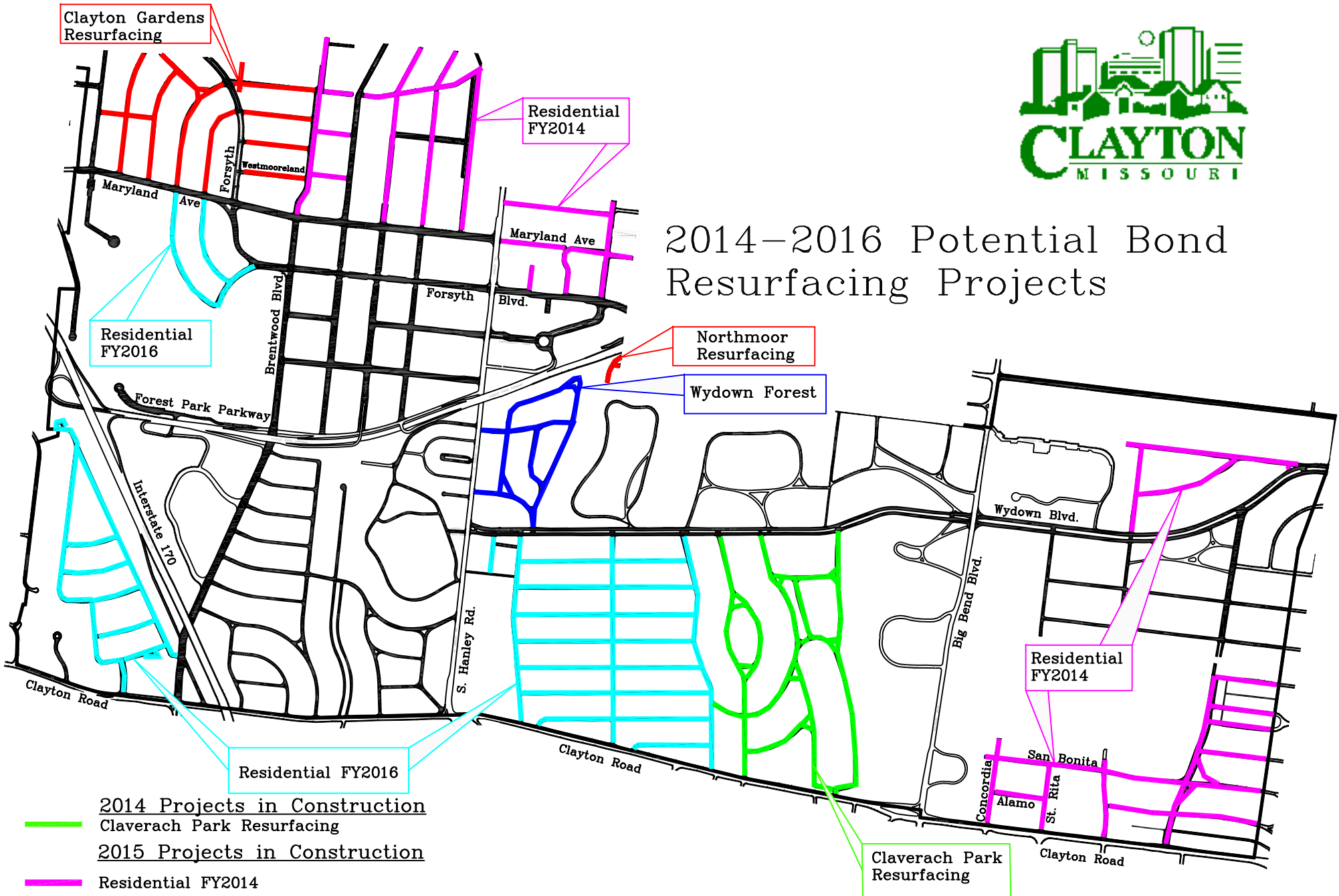


**Project Location:** Downtown

2013.PW.1409.070



# 2014-2016 Potential Bond Resurfacing Projects



- 2014 Projects in Construction
- Claverach Park Resurfacing
- 2015 Projects in Construction
- Residential FY2014
- Clayton Gardens & Northmoor
- Wydown Forest
- 2016 Projects in Construction
- Residential FY2016



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**DEBT SERVICE  
DEBT REPAYMENT BY FUNDING SOURCE**

Debt Repayment by Funding Source from FY 2013 to FY 2032								
Funding Sources-----								
Fiscal Year	Total Debt	General	Property Tax *	Capital Improvement	Federal Rebate	Debt Reserve Funds	Special Assessment	Interest
FY 2013	5,537,162	1,475,234	959,070	2,842,428	225,777	-	18,535	16,118
FY 2014	3,915,728	452,082	1,029,397	2,184,701	220,391	-	17,658	11,499
FY 2015	3,917,664	463,153	1,027,101	2,188,226	213,824	-	13,861	11,499
FY 2016	3,917,071	188,827	1,027,901	2,204,498	206,177	265,500	13,168	11,000
FY 2017	3,857,647	160,321	1,026,774	2,449,548	197,494	-	12,510	11,000
FY 2018	4,642,890	127,151	1,029,078	2,059,912	187,965	1,216,500	11,884	10,400
FY 2019	3,186,627	-	1,025,136	1,156,226	177,765	817,500	-	10,000
FY 2020	1,841,398	-	1,024,854	649,700	166,844	-	-	-
FY 2021	1,830,998	-	1,027,371	648,888	154,739	-	-	-
FY 2022	1,811,285	-	1,022,996	646,675	141,614	-	-	-
Future Years								
FY23-FY32	15,187,549	-	8,147,787	6,464,799	574,963	-	-	-
Grand Total	49,646,015	2,866,768	18,347,465	23,495,601	2,467,553	2,299,500	87,616	81,516

\* Note: In Aug. 2010, a proposal to levy a property tax of \$.12 was submitted and approved by the Citizens of Clayton to pay for the debt service on the the 2009 Special Obligation Bonds related to the new Police Building. This starts in FY 2014 when the general obligation debt is paid off in FY 2013 and the debt levy goes away. The General Fund pays the debt service on the 2009 Special Obligation Bonds for FY 2013.

**DEBT SERVICE  
DEBT REPAYMENT BY BOND ISSUE**

Debt Repayment by Bond Issue from FY 2013 to FY 2032							
Fiscal Year	BOND ISSUES						Totals
	2009 Principal & Interest	2005A Principal & Interest	2005B Principal & Interest	2007 Principal & Interest	2009 A&B Principal & Interest	2011 Principal & Interest	
FY 2013	959,175	1,087,409	303,864	1,287,626	1,255,075	644,013	5,537,162
FY 2014		1,086,240	311,011	617,626	1,249,688	651,163	3,915,728
FY 2015		1,092,115	312,310	619,251	1,240,925	653,063	3,917,664
FY 2016		1,090,415	322,639	620,126	1,234,078	649,813	3,917,071
FY 2017		1,361,715		620,251	1,224,268	651,413	3,857,647
FY 2018		2,158,358 *		619,626	1,217,043	647,863	4,642,890
FY 2019				1,334,563 *	1,202,901	649,163	3,186,627
FY 2020					1,191,698	649,700	1,841,398
FY 2021					1,182,110	648,888	1,830,998
FY 2022					1,164,610	646,675	1,811,285
Future Years							
FY23-FY32					8,722,750	6,464,799	15,187,549
Grand Total	\$959,175	\$7,876,252	\$1,249,824	\$5,719,069	\$20,885,146	\$12,956,549	\$49,646,015

\* Note: Final principal payments increase in payoff year of bond issue but will be offset by cash from debt service reserves that were set up when the bonds were issued.

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## DEBT SERVICE FUND

### 2009 General Obligation Bond Issue

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*In 1993 the voters passed four propositions on two separate general obligation bond issues totaling \$14 million.*

*The 1993 Bond Issue for \$9,500,000 was used as follows:*

- 1. \$2,000,000 to improve the City's Parks including Shaw Park and Oak Knoll Park.*
- 2. \$7,050,000 to resurface residential streets, pay for a major sidewalk repair program throughout the City, pay half the cost of infrastructure improvements in the Davis Place and Hillcrest Neighborhoods, and construct a new sound wall to resolve sound and safety problems affecting the Clayshire neighborhood.*
- 3. \$450,000 to bring municipal buildings into compliance with the Americans with Disabilities Act.*

*The 1994 Bond Issue for \$4,500,000 was used as follows:*

- 1. \$3,300,000 for improvements to the Central Business District including new curbs, sidewalks and traffic signals.*
- 2. \$1,000,000 for improvements to the City's recreational facilities including the Shaw Park Pool, Ice Rink and Hanley House.*

- 3. \$200,000 to replace underground tanks at the City's Municipal Garage.*

*The 1999 Bond Issue for \$8,410,000 sold on June 1, 1999 and was issued in advance to refund the 1993 and 1994 Bond Issues, which were paid off in February 2004.*

*The 2009 Bond Issue for \$3,950,000 sold on February 24, 2009 and was issued as a current refunding to pay off the remaining balance of the 1999 Bond Issue. The bonds will be retired in FY 2013.*

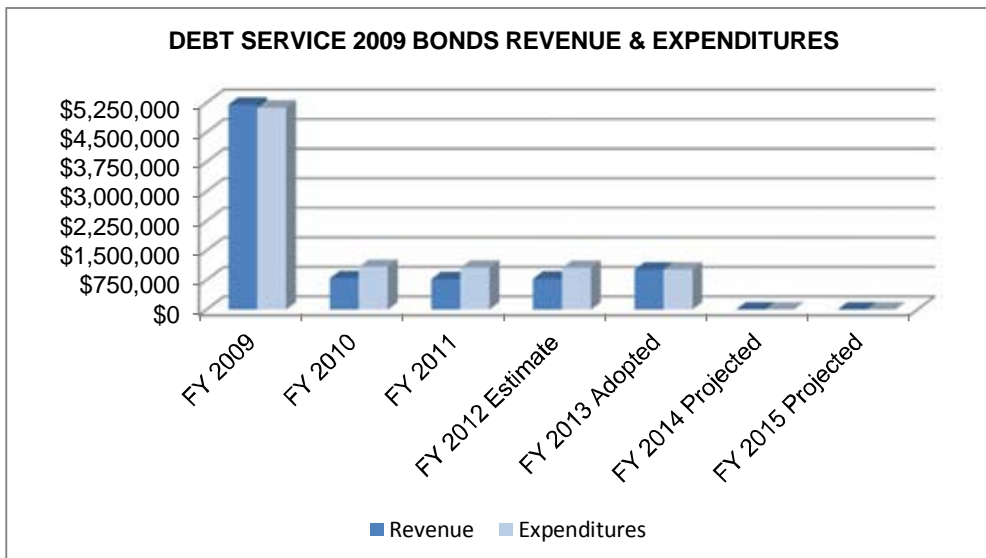
**2009 General Obligation Bonds – Capital Projects -  
\$3,950,000**

*Interest rate range: 2.0% to 3.0%*

	Principal	Interest	Total Debt Service
FY 2013	945,000	14,175	959,175
<i>Outstanding Principal Balance at 9/30/12:</i>			<i>\$945,000</i>

**93 DEBT SERVICE 2009 BONDS**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Adopted FY 2013	Projected FY 2014	Projected FY 2015
Beginning Fund Balance	\$781,694	\$859,360	\$572,380	\$281,829	\$3,530	\$3,530	\$3,530
Revenue	\$5,202,477	\$796,670	\$773,294	\$780,346	\$1,014,245	\$0	\$0
Expenditures	\$5,124,811	\$1,083,650	\$1,063,845	\$1,058,645	\$1,014,245	\$0	\$0
Surplus (Deficit)	\$77,666	(\$286,980)	(\$290,551)	(\$278,299)	\$0	\$0	\$0
Ending Fund Balance	\$859,360	\$572,380	\$281,829	\$3,530	\$3,530	\$3,530	\$3,530
% Fund Balance to Expenditures	16.77%	52.82%	26.49%	0.33%	0.35%	0.00%	0.00%



This fund is to repay the outstanding general obligation debt originally issued in 1993/1994 which funded improvements for parks, streets, Streetscape, improvements in the Central Business District and compliance with American with Disabilities Act (ADA) requirements. This fund receives 100% of its revenue from property taxes. This bond issue has level debt payments until June 1, 2013 when it will be paid in full.

**93 DEBT SERVICE 2009 BONDS - 93R**

93R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>PROPERTY TAX</b>										
1010000 REAL PROP. TAX-CURRENT	\$1,002,520	\$717,796	\$705,601	\$813,484	\$813,484	\$725,313	\$1,014,070	24.66%	\$0	\$0
1030000 PERS. PROP. TAX-CURRENT	\$85,845	\$72,696	\$66,898	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
1040000 PERS. PROP. TAX-DELINQ.	\$14,765	\$1,498	-\$202	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL PROPERTY TAX</b>	<b>\$1,103,130</b>	<b>\$791,990</b>	<b>\$772,297</b>	<b>\$813,484</b>	<b>\$813,484</b>	<b>\$725,313</b>	<b>\$1,014,070</b>	<b>24.66%</b>	<b>\$0</b>	<b>\$0</b>
<b>INVESTMENT INCOME</b>										
7100000 INTEREST ON INVESTMENTS	\$14,799	\$4,680	\$997	\$740	\$740	\$33	\$175	-76.35%	\$0	\$0
<b>TOTAL INVESTMENT INCOME</b>	<b>\$14,799</b>	<b>\$4,680</b>	<b>\$997</b>	<b>\$740</b>	<b>\$740</b>	<b>\$33</b>	<b>\$175</b>	<b>-76.35%</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>										
7200000 BOND PROCEEDS	\$4,084,548	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$4,084,548</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUE</b>	<b>\$5,202,477</b>	<b>\$796,670</b>	<b>\$773,294</b>	<b>\$814,224</b>	<b>\$814,224</b>	<b>\$725,346</b>	<b>\$1,014,245</b>	<b>24.57%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	\$0	\$0	\$0	\$0	\$55,000	\$55,000	\$0	0.00%	\$0	\$0
<b>TOTAL TRANSFERS IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$5,202,477</b>	<b>\$796,670</b>	<b>\$773,294</b>	<b>\$814,224</b>	<b>\$869,224</b>	<b>\$780,346</b>	<b>\$1,014,245</b>	<b>24.57%</b>	<b>\$0</b>	<b>\$0</b>

**93 DEBT SERVICE 2009 BONDS - 93X**

93X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$0	\$95	\$150	\$150	\$70	\$70	-53.33%	\$0	\$0
2050000 BOND ISSUANCE EXPENSE	\$56,446	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
2070000 DEPOSIT TO 1999 REDEMPTION FUND	\$4,025,342	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$4,081,788</b>	<b>\$0</b>	<b>\$95</b>	<b>\$150</b>	<b>\$150</b>	<b>\$70</b>	<b>\$70</b>	<b>-53.33%</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT</b>										
8080000 LOAN PRINCIPAL PAYMENT	\$915,000	\$995,000	\$995,000	\$1,015,000	\$1,015,000	\$1,015,000	\$945,000	-6.90%	\$0	\$0
8090000 LOAN INTEREST EXPENSE	\$128,023	\$88,650	\$68,750	\$43,575	\$43,575	\$43,575	\$14,175	-67.47%	\$0	\$0
<b>TOTAL DEBT</b>	<b>\$1,043,023</b>	<b>\$1,083,650</b>	<b>\$1,063,750</b>	<b>\$1,058,575</b>	<b>\$1,058,575</b>	<b>\$1,058,575</b>	<b>\$959,175</b>	<b>-9.39%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$5,124,811</b>	<b>\$1,083,650</b>	<b>\$1,063,845</b>	<b>\$1,058,725</b>	<b>\$1,058,725</b>	<b>\$1,058,645</b>	<b>\$959,245</b>	<b>-9.40%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS OUT</b>										
9100000 TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$0	\$0	\$0	\$55,000	100.00%	\$0	\$0
<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$5,124,811</b>	<b>\$1,083,650</b>	<b>\$1,063,845</b>	<b>\$1,058,725</b>	<b>\$1,058,725</b>	<b>\$1,058,645</b>	<b>\$1,014,245</b>	<b>-4.20%</b>	<b>\$0</b>	<b>\$0</b>

# DEBT SERVICE FUND

## Special Obligation 2005 A/B Bond Issues

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

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

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

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

*The 1998B Series for \$3,315,000 was used for the construction of a 530-space parking garage located on*

*Bonhomme Boulevard. The 2005A Series for \$12,165,000 was used to refinance the 1997 and 1998A Bond Issues. The 2005B Series for \$2,655,000 was used to refinance the 1998B Bond Issue.*

### **2005 Special Obligation Bonds – Capital Projects - \$14,820,000**

*Combined Series A and B*

*Series A interest rate range: 3.0% to 4.10%*

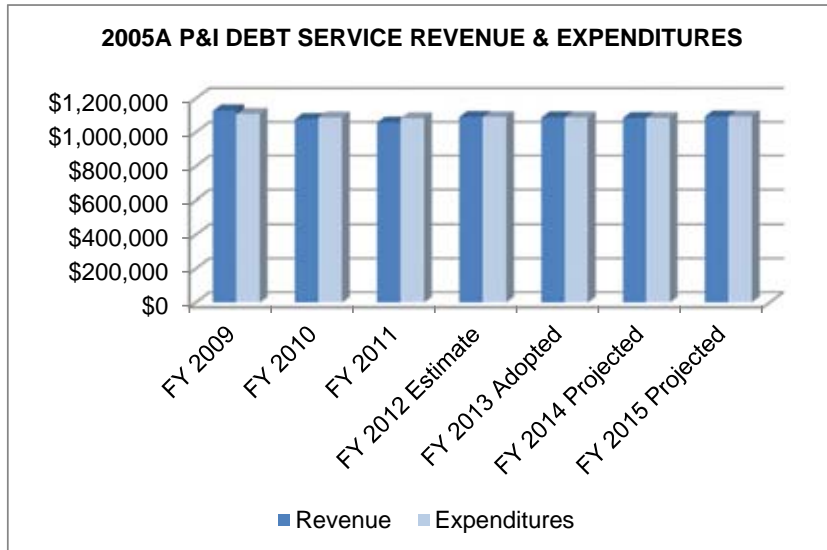
*Series B interest rate: 4.85%*

	Principal	Interest	Total Debt Service
FY 2013	1,085,000	306,273	1,391,273
FY 2014	1,135,000	262,251	1,397,251
FY 2015	1,190,000	214,425	1,404,425
FY 2016	1,250,000	163,054	1,413,054
FY 2017	1,250,000	111,715	1,361,715
FY 2018	2,115,000	43,358	2,158,358

*Outstanding Principal Balance at 9/30/12: \$8,025,000*

**57 2005A P&I DEBT SERVICE**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	Actual FY 2009	Actual FY 2010	Actual FY 2011	Estimate FY 2012	Adopted FY 2013	Projected FY 2014	Projected FY 2015
Beginning Fund Balance	\$1,543,864	\$1,564,863	\$1,556,138	\$1,530,735	\$1,530,791	\$1,530,791	\$1,530,792
Revenue	\$1,129,021	\$1,080,890	\$1,059,144	\$1,092,040	\$1,087,909	\$1,086,741	\$1,095,615
Expenditures	\$1,108,022	\$1,089,615	\$1,084,547	\$1,091,984	\$1,087,909	\$1,086,740	\$1,095,615
Surplus (Deficit)	\$20,999	(\$8,725)	(\$25,403)	\$56	\$0	\$1	\$0
Ending Fund Balance	\$1,564,863	\$1,556,138	\$1,530,735	\$1,530,791	\$1,530,791	\$1,530,792	\$1,530,792
% Fund Balance to Expenditures	141.23%	142.82%	141.14%	140.18%	140.71%	140.86%	139.72%



This fund pays for the debt issued in 1997/1998 for a joint use recreation center (Center of Clayton), street improvements, and neighborhood improvements. This debt will be retired December 1, 2017 and is paid from special assessments, the Capital Improvement Fund, and the General Operating Fund.



**57 2005A P&I DEBT SERVICE - 57R**

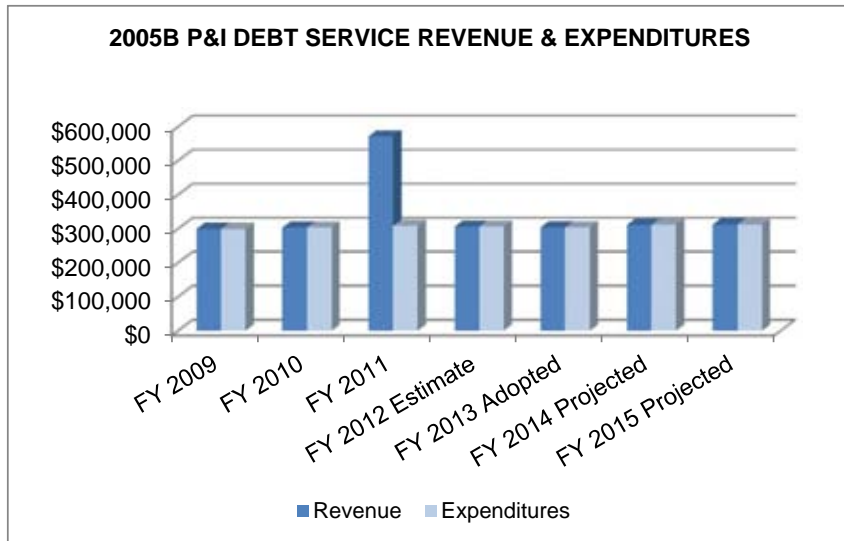
57R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>INVESTMENT INCOME</b>										
7100000 INTEREST INCOME	\$38,248	\$21,428	\$11,532	\$7,300	\$7,300	\$6,085	\$5,474	-25.01%	\$6,083	\$6,083
<b>TOTAL INVESTMENT INCOME</b>	<b>\$38,248</b>	<b>\$21,428</b>	<b>\$11,532</b>	<b>\$7,300</b>	<b>\$7,300</b>	<b>\$6,085</b>	<b>\$5,474</b>	<b>-25.01%</b>	<b>\$6,083</b>	<b>\$6,083</b>
<b>MISCELLANEOUS</b>										
7220010 ASSESS. INC. PRINCIPAL SOUTHMOOR	\$18,420	\$11,598	\$3,337	\$3,336	\$3,336	\$3,336	\$3,336	0.00%	\$3,336	\$3,205
7220020 ASSESS. INC. PRINCIPAL WYDOWN TERRACE	\$28,695	\$10,509	\$9,107	\$11,209	\$11,209	\$10,123	\$10,123	-9.69%	\$9,808	\$9,808
7230010 ASSESS. INC. INTEREST SOUTHMOOR	\$1,690	\$2,346	\$1,586	\$1,506	\$1,506	\$1,300	\$1,239	-17.73%	\$1,022	\$848
7230020 ASSESS. INC. INTEREST WYDOWN	\$11,968	\$5,009	\$3,582	\$4,217	\$4,217	\$4,217	\$3,837	-9.01%	\$3,492	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$60,773</b>	<b>\$29,462</b>	<b>\$17,612</b>	<b>\$20,268</b>	<b>\$20,268</b>	<b>\$18,976</b>	<b>\$18,535</b>	<b>-8.55%</b>	<b>\$17,658</b>	<b>\$13,861</b>
<b>TOTAL REVENUE</b>	<b>\$99,021</b>	<b>\$50,890</b>	<b>\$29,144</b>	<b>\$27,568</b>	<b>\$27,568</b>	<b>\$25,061</b>	<b>\$24,009</b>	<b>-12.91%</b>	<b>\$23,741</b>	<b>\$19,944</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM FUND 60	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	\$920,000	0.00%	\$920,000	\$920,000
9260000 TRANSFER FROM GENERAL FUND	\$110,000	\$110,000	\$110,000	\$145,472	\$145,472	\$146,979	\$143,900	-1.08%	\$143,000	\$155,671
<b>TOTAL TRANSFERS IN</b>	<b>\$1,030,000</b>	<b>\$1,030,000</b>	<b>\$1,030,000</b>	<b>\$1,065,472</b>	<b>\$1,065,472</b>	<b>\$1,066,979</b>	<b>\$1,063,900</b>	<b>-0.15%</b>	<b>\$1,063,000</b>	<b>\$1,075,671</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$1,129,021</b>	<b>\$1,080,890</b>	<b>\$1,059,144</b>	<b>\$1,093,040</b>	<b>\$1,093,040</b>	<b>\$1,092,040</b>	<b>\$1,087,909</b>	<b>-0.47%</b>	<b>\$1,086,741</b>	<b>\$1,095,615</b>

**57 2005A P&I DEBT SERVICE - 57X**

57X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL FEES	\$18,494	\$4,000	\$444	\$1,500	\$1,500	\$444	\$500	-66.67%	\$500	\$3,500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$18,494</b>	<b>\$4,000</b>	<b>\$444</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$444</b>	<b>\$500</b>	<b>-66.67%</b>	<b>\$500</b>	<b>\$3,500</b>
<b>DEBT</b>										
8080000 PRINCIPAL PAYMENT	\$725,000	\$745,000	\$770,000	\$805,000	\$805,000	\$805,000	\$830,000	3.11%	\$860,000	\$900,000
8090000 INTEREST PAYMENT	\$364,528	\$340,615	\$314,103	\$286,540	\$286,540	\$286,540	\$257,409	-10.17%	\$226,240	\$192,115
<b>TOTAL DEBT</b>	<b>\$1,089,528</b>	<b>\$1,085,615</b>	<b>\$1,084,103</b>	<b>\$1,091,540</b>	<b>\$1,091,540</b>	<b>\$1,091,540</b>	<b>\$1,087,409</b>	<b>-0.38%</b>	<b>\$1,086,240</b>	<b>\$1,092,115</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,108,022</b>	<b>\$1,089,615</b>	<b>\$1,084,547</b>	<b>\$1,093,040</b>	<b>\$1,093,040</b>	<b>\$1,091,984</b>	<b>\$1,087,909</b>	<b>-0.47%</b>	<b>\$1,086,740</b>	<b>\$1,095,615</b>

**58 2005B P&I DEBT SERVICE**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$263,898	\$263,898	\$263,898	\$263,898
<b>Revenue</b>	\$299,462	\$303,663	\$571,971	\$306,433	\$304,364	\$311,511	\$312,810
<b>Expenditures</b>	\$299,462	\$303,663	\$308,073	\$306,433	\$304,364	\$311,511	\$312,810
<b>Surplus (Deficit)</b>	\$0	\$0	\$263,898	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$263,898	\$263,898	\$263,898	\$263,898	\$263,898
<b>% Fund Balance to Expenditures</b>	0.00%	0.00%	85.66%	86.12%	86.70%	84.72%	84.72%



This fund pays for the 1998 debt issued for the Bonhomme Garage. The debt in this fund used to be included in the Parking Fund, but is allocated here due to the Parking Fund being combined with the General Operating Fund in fiscal year 2011. This debt will retire on December 1, 2015 and is paid through the General Fund.

**58 2005B P&I DEBT SERVICE - 58R**

<b>58R0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
7100000 INTEREST ON INVESTMENTS	\$0	\$0	\$1,763	\$2,363	\$2,363	\$2,178	\$1,328	-43.80%	\$1,328	\$1,328
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,763</b>	<b>\$2,363</b>	<b>\$2,363</b>	<b>\$2,178</b>	<b>\$1,328</b>	<b>-43.80%</b>	<b>\$1,328</b>	<b>\$1,328</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	\$299,462	\$303,663	\$570,208	\$303,626	\$303,626	\$304,255	\$303,036	-0.19%	\$310,183	\$311,482
<b>TOTAL TRANSFERS IN</b>	<b>\$299,462</b>	<b>\$303,663</b>	<b>\$570,208</b>	<b>\$303,626</b>	<b>\$303,626</b>	<b>\$304,255</b>	<b>\$303,036</b>	<b>-0.19%</b>	<b>\$310,183</b>	<b>\$311,482</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$299,462</b>	<b>\$303,663</b>	<b>\$571,971</b>	<b>\$305,989</b>	<b>\$305,989</b>	<b>\$306,433</b>	<b>\$304,364</b>	<b>-0.53%</b>	<b>\$311,511</b>	<b>\$312,810</b>

**58 2005B P&I DEBT SERVICE - 58X**

<b>58X0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>CONTRACTUAL SERVICES</b>										
2700000 CONTRACTUAL SERVICE	\$493	\$0	\$444	\$0	\$0	\$444	\$500	100.00%	\$500	\$500
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$493</b>	<b>\$0</b>	<b>\$444</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444</b>	<b>\$500</b>	<b>100.00%</b>	<b>\$500</b>	<b>\$500</b>
<b>DEBT</b>										
8080000 LOAN PRINCIPAL PAYMENT	\$205,000	\$220,000	\$235,000	\$245,000	\$245,000	\$245,000	\$255,000	4.08%	\$275,000	\$290,000
8090000 INTEREST PAYMENT	\$93,969	\$83,663	\$72,629	\$60,989	\$60,989	\$60,989	\$48,864	-19.88%	\$36,011	\$22,310
<b>TOTAL DEBT</b>	<b>\$298,969</b>	<b>\$303,663</b>	<b>\$307,629</b>	<b>\$305,989</b>	<b>\$305,989</b>	<b>\$305,989</b>	<b>\$303,864</b>	<b>-0.69%</b>	<b>\$311,011</b>	<b>\$312,310</b>
<b>TOTAL EXPENDITURES</b>	<b>\$299,462</b>	<b>\$303,663</b>	<b>\$308,073</b>	<b>\$305,989</b>	<b>\$305,989</b>	<b>\$306,433</b>	<b>\$304,364</b>	<b>-0.53%</b>	<b>\$311,511</b>	<b>\$312,810</b>

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## DEBT SERVICE FUND

### Construction Aquatic Center/City Hall/Fire Station

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*This fund services debt for the 2002 Special Obligation Bonds to pay for the majority of the construction costs associated with the renovation of the Shaw Park Aquatic Center, City Hall and the Fire Station. Transfers from the Capital Improvement Fund will repay the debt. The bond issue matured in FY 2008. A traditional Special Obligation bond issue totaling \$8.175 million was issued in October 2007 to refund the outstanding balance of the 2002 bonds. A portion of the bonds matures in FY 2013 and the remainder matures in FY 2019.*

**2007 Special Obligation Bonds – City Hall/Fire Station/Shaw Park Aquatic Center - \$8,175,000**

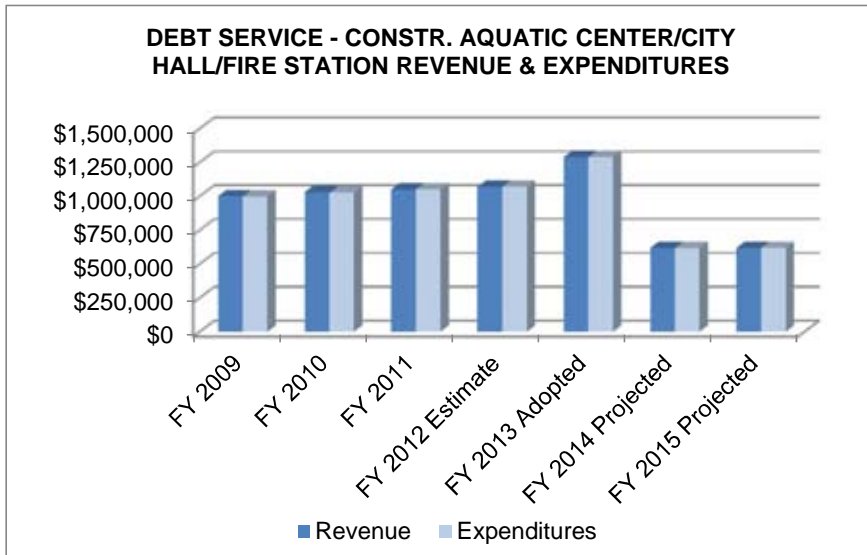
*Interest rate: 3.75%*

	Principal	Interest	Total Debt Service
FY 2013	1,120,000	167,626	1,287,626
FY 2014	480,000	137,626	617,626
FY 2015	500,000	119,251	619,251
FY 2016	520,000	100,126	620,126
FY 2017	540,000	80,251	620,251
FY 2018	560,000	59,626	619,626
FY 2019	1,310,000	24,563	1,334,563

*Outstanding Principal Balance at 9/30/12: \$5,030,000*

**79 DEBT SERVICE-CONSTRUCTION AQUATIC CENTER/CITY HALL/FIRE  
Summary of Revenue and Expenditures  
FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$817,248	\$820,053	\$824,592	\$823,546	\$823,546	\$823,546	\$823,546
<b>Revenue</b>	\$1,001,431	\$1,030,696	\$1,050,580	\$1,070,126	\$1,290,408	\$617,908	\$619,533
<b>Expenditures</b>	\$998,626	\$1,026,157	\$1,051,626	\$1,070,126	\$1,290,408	\$617,908	\$619,533
<b>Surplus (Deficit)</b>	\$2,805	\$4,539	<b>(\$1,046)</b>	\$0	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$820,053	\$824,592	\$823,546	\$823,546	\$823,546	\$823,546	\$823,546
<b>% Fund Balance to Expenditures</b>	82.12%	80.36%	78.31%	76.96%	63.82%	133.28%	132.93%



This debt was issued for a new Fire Station and significant renovation of City Hall and the Shaw Park Aquatic Center. This bond was issued in December, 2002 for \$9.5 million with a balloon payment due December 1, 2007 (FY 2008). In 2007, a traditional Special Obligation Bond was issued to pay off the balance of the 2002 bond issue, and this bond issue will mature in FY 2019. The Capital Improvement Fund pays this debt.

**79 DEBT SERVICE - CONSTRUCTION AQUATIC CENTER/CITY HALL/FIRE STATION - 79R**

79R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
7100000 INTEREST INCOME	\$22,122	\$12,995	\$7,412	\$6,676	\$6,676	\$6,641	\$4,712	-29.42%	\$4,088	\$4,088
<b>TOTAL REVENUE</b>	<b>\$22,122</b>	<b>\$12,995</b>	<b>\$7,412</b>	<b>\$6,676</b>	<b>\$6,676</b>	<b>\$6,641</b>	<b>\$4,712</b>	<b>-29.42%</b>	<b>\$4,088</b>	<b>\$4,088</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM FUND 70	\$474,746	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
9290000 TRANSFER FROM FUND 60	\$504,563	\$1,017,701	\$1,043,168	\$1,063,168	\$1,063,168	\$1,063,485	\$1,285,696	20.93%	\$613,820	\$615,445
<b>TOTAL TRANSFERS IN</b>	<b>\$979,309</b>	<b>\$1,017,701</b>	<b>\$1,043,168</b>	<b>\$1,063,168</b>	<b>\$1,063,168</b>	<b>\$1,063,485</b>	<b>\$1,285,696</b>	<b>20.93%</b>	<b>\$613,820</b>	<b>\$615,445</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$1,001,431</b>	<b>\$1,030,696</b>	<b>\$1,050,580</b>	<b>\$1,069,844</b>	<b>\$1,069,844</b>	<b>\$1,070,126</b>	<b>\$1,290,408</b>	<b>20.62%</b>	<b>\$617,908</b>	<b>\$619,533</b>

**79 DEBT SERVICE - CONSTRUCTION AQUATIC CENTER/CITY HALL/FIRE STATION - 79X**

79X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 MISCELLANEOUS EXPENSES	\$282	\$282	\$282	\$0	\$0	\$282	\$2,782	100.00%	\$282	\$282
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$282</b>	<b>\$282</b>	<b>\$282</b>	<b>\$0</b>	<b>\$0</b>	<b>\$282</b>	<b>\$2,782</b>	<b>100.00%</b>	<b>\$282</b>	<b>\$282</b>
<b>DEBT</b>										
8080000 LOAN PRINCIPAL PAYMENT	\$705,000	\$760,000	\$815,000	\$865,000	\$865,000	\$865,000	\$1,120,000	29.48%	\$480,000	\$500,000
8090000 INTEREST PAYMENT	\$293,344	\$265,875	\$236,344	\$204,844	\$204,844	\$204,844	\$167,626	-18.17%	\$137,626	\$119,251
<b>TOTAL DEBT</b>	<b>\$998,344</b>	<b>\$1,025,875</b>	<b>\$1,051,344</b>	<b>\$1,069,844</b>	<b>\$1,069,844</b>	<b>\$1,069,844</b>	<b>\$1,287,626</b>	<b>20.36%</b>	<b>\$617,626</b>	<b>\$619,251</b>
<b>TOTAL EXPENDITURES</b>	<b>\$998,626</b>	<b>\$1,026,157</b>	<b>\$1,051,626</b>	<b>\$1,069,844</b>	<b>\$1,069,844</b>	<b>\$1,070,126</b>	<b>\$1,290,408</b>	<b>20.62%</b>	<b>\$617,908</b>	<b>\$619,533</b>

## DEBT SERVICE FUND

### 2009 A/B Build America Bond Issue – Police Facility

The \$15,000,000 Build America Bonds were sold on November 5, 2009 in two series: Series A - \$6,420,000 and Series B - \$8,580,000. The bonds were issued to purchase and renovate the Clayton Police facility. The Series A bond issue matures in FY 2020 and the Series B matures in 2030. The debt will be repaid from a General Fund transfer. The City received resident approval in August, 2010 to levy a general property tax to pay for the debt service starting in FY 2014. This coincides with the expiration of the current debt service property tax levy as the general obligation bond issue will be paid off in FY 2013.

Build America Bonds are taxable bonds for which the Federal Government will rebate a portion of the interest the City will pay – estimated to be in the range of 25-33% of the interest paid.

#### **2009 Build America Bonds - New Clayton Police Facility - \$15,000,000**

Combined Series A and B

Series A interest rate range: 1.0% to 4.5%

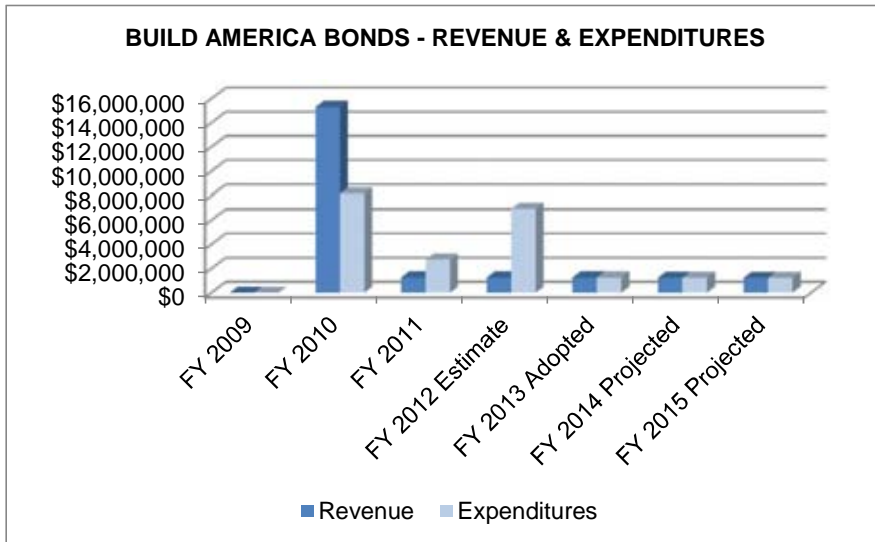
Series B interest rate range: 5.0% to 5.75%

	Principal	Interest	Rebate	Net Debt Service
FY 2013	610,000	645,075	(225,776)	1,029,299
FY 2014	620,000	629,688	(220,391)	1,029,297
FY 2015	630,000	610,925	(213,824)	1,027,101
FY 2016	645,000	589,078	(206,177)	1,027,901
FY 2017	660,000	564,268	(197,494)	1,026,774
FY 2018	680,000	537,043	(187,965)	1,029,078
FY 2019	695,000	507,902	(177,765)	1,025,137
FY 2020	715,000	476,698	(166,844)	1,024,854
FY 2021	740,000	442,110	(154,739)	1,027,371
FY 2022	760,000	404,610	(141,614)	1,022,996
FY 2023-2030	7,080,000	1,642,750	(574,963)	8,147,787

Outstanding Principal Balance at 9/30/12: \$13,835,000

**91 2009 A/B BONDS**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$7,149,194	\$5,680,428	\$126	\$126	\$126
<b>Revenue</b>	\$0	\$15,298,261	\$1,261,755	\$1,259,296	\$1,258,675	\$1,249,788	\$1,241,025
<b>Expenditures</b>	\$0	\$8,149,067	\$2,730,521	\$6,939,598	\$1,258,675	\$1,249,788	\$1,241,025
<b>Surplus (Deficit)</b>	\$0	\$7,149,194	<b>(1,468,766)</b>	<b>(5,680,302)</b>	\$0	\$0	\$0
<b>Ending Fund Balance</b>	\$0	\$7,149,194	\$5,680,428	\$126	\$126	\$126	\$126
<b>% Fund Balance to Expenditures</b>	<b>0.00%</b>	<b>87.73%</b>	<b>208.03%</b>	<b>0.00%</b>	<b>0.01%</b>	<b>0.01%</b>	<b>0.01%</b>



This fund pays for the debt related to bonds issued for a new police facility. The Build America Bonds offer the bond holders a higher taxable interest rate on their investment, while the Federal Government gives the City a rebate to help off-set the higher interest costs.



**91 2009 A/B BONDS 91R**

91R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>MISCELLANEOUS</b>										
7100000 INTEREST INCOME	\$0	\$66,769	\$32,992	\$11,025	\$11,025	\$2,758	\$0	-100.00%	\$0	\$0
7200000 BOND PROCEEDS	\$0	\$14,850,055	\$0	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7300000 FEDERAL REBATE	\$0	\$133,503	\$232,317	\$229,754	\$229,754	\$229,754	\$225,777	-1.73%	\$220,391	\$213,824
<b>TOTAL MISCELLANEOUS</b>	<b>\$0</b>	<b>\$15,050,327</b>	<b>\$265,309</b>	<b>\$240,779</b>	<b>\$240,779</b>	<b>\$232,512</b>	<b>\$225,777</b>	<b>-6.23%</b>	<b>\$220,391</b>	<b>\$213,824</b>
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$15,050,327</b>	<b>\$265,309</b>	<b>\$240,779</b>	<b>\$240,779</b>	<b>\$232,512</b>	<b>\$225,777</b>	<b>-6.23%</b>	<b>\$220,391</b>	<b>\$213,824</b>
<b>TRANSFERS IN</b>										
9310000 TRANSFER FROM GENERAL FUND	\$0	\$247,934	\$996,446	\$1,026,684	\$1,026,684	\$1,026,784	\$1,032,898	0.61%	\$1,029,397	\$1,027,201
<b>TOTAL TRANSFERS IN</b>	<b>\$0</b>	<b>\$247,934</b>	<b>\$996,446</b>	<b>\$1,026,684</b>	<b>\$1,026,684</b>	<b>\$1,026,784</b>	<b>\$1,032,898</b>	<b>0.61%</b>	<b>\$1,029,397</b>	<b>\$1,027,201</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$0</b>	<b>\$15,298,261</b>	<b>\$1,261,755</b>	<b>\$1,267,463</b>	<b>\$1,267,463</b>	<b>\$1,259,296</b>	<b>\$1,258,675</b>	<b>-0.69%</b>	<b>\$1,249,788</b>	<b>\$1,241,025</b>

**91 2009 A/B BONDS 91X**

91X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
91 FINANCE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2010000 PROFESSIONAL SERVICES	\$0	\$80,277	\$100	\$0	\$0	\$100	\$3,600	100.00%	\$100	\$100
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$0</b>	<b>\$80,277</b>	<b>\$100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>\$3,600</b>	<b>100.00%</b>	<b>\$100</b>	<b>\$100</b>
<b>DEBT</b>										
8080000 LOAN PRINCIPAL PAYMENT	\$0	\$0	\$565,000	\$600,000	\$600,000	\$600,000	\$610,000	1.67%	\$620,000	\$630,000
8090000 INTEREST PAYMENT	\$0	\$381,436	\$663,763	\$656,438	\$656,438	\$656,438	\$645,075	-1.73%	\$629,688	\$610,925
<b>TOTAL DEBT</b>	<b>\$0</b>	<b>\$381,436</b>	<b>\$1,228,763</b>	<b>\$1,256,438</b>	<b>\$1,256,438</b>	<b>\$1,256,438</b>	<b>\$1,255,075</b>	<b>-0.11%</b>	<b>\$1,249,688</b>	<b>\$1,240,925</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$461,713</b>	<b>\$1,228,863</b>	<b>\$1,256,438</b>	<b>\$1,256,438</b>	<b>\$1,256,538</b>	<b>\$1,258,675</b>	<b>0.18%</b>	<b>\$1,249,788</b>	<b>\$1,241,025</b>
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO FUND 60	\$0	\$7,687,354	\$1,501,658	\$6,055,495	\$5,683,060	\$5,683,060	\$0	-100.00%	\$0	\$0
<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>	<b>\$7,687,354</b>	<b>\$1,501,658</b>	<b>\$6,055,495</b>	<b>\$5,683,060</b>	<b>\$5,683,060</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$0</b>	<b>\$8,149,067</b>	<b>\$2,730,521</b>	<b>\$7,311,933</b>	<b>\$6,939,498</b>	<b>\$6,939,598</b>	<b>\$1,258,675</b>	<b>-82.79%</b>	<b>\$1,249,788</b>	<b>\$1,241,025</b>

## DEBT SERVICE FUND 2011 Bond Issue

*This fund accounts for the special obligation debt in the amount of \$9,845,000 issued by the City in November 2011. The debt was issued to pay for up to \$5 million of the reconstruction and renovation of the new Police Headquarters scheduled to open in January 2013. The balance of the bond issue is directed to capital improvement projects for FY 2012 and 2013 in the Public Works and the Parks and Recreation Departments as follows.*

*Public Works has/will implement the replacement or upgrade of traffic signals and signage; street lighting; street resurfacing, curbs and sidewalks; and, replace the roof at the Municipal Garage. Parks and Recreation has/will rebuild tennis courts at the Shaw Park Tennis Center; improve the Shaw Park Ice Rink and Shaw Park Aquatic Center; make major improvements to the historic Hanley House including the construction of a pavilion; re-grade and irrigate two Shaw Park ball fields; and install a walking trail in Shaw Park.*

*This bond issue is scheduled to be paid off in 2031.*

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

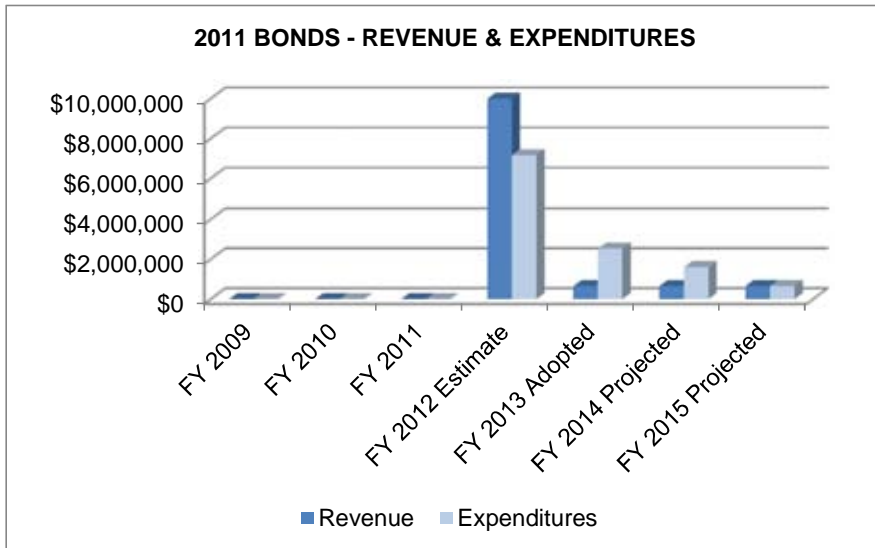
*Interest rate range: 2.0% to 3.25%*

	Principal	Interest	Total Debt Service
FY 2013	385,000	259,013	644,013
FY 2014	400,000	251,163	651,163
FY 2015	410,000	243,063	653,063
FY 2016	415,000	234,813	649,813
FY 2017	425,000	226,413	651,413
FY 2018	430,000	217,863	647,863
FY 2019	440,000	209,163	649,163
FY 2020	450,000	199,700	649,700
FY 2021	460,000	188,888	648,888
FY 2022	470,000	176,675	646,675
FY 2023- 2032	5,560,000	904,799	6,464,799

**Outstanding Principal Balance at 9/30/12: \$9,845,000**

**59 Debt Service 2011 Bonds  
Summary of Revenue and Expenditures  
FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$0	\$0	\$0	\$0	\$2,823,463	\$947,964	\$3,500
<b>Revenue</b>	\$0	\$0	\$0	\$9,987,121	\$647,514	\$655,162	\$653,063
<b>Expenditures</b>	\$0	\$0	\$0	\$7,163,658	\$2,523,013	\$1,599,626	\$653,063
<b>Surplus (Deficit)</b>	\$0	\$0	\$0	\$2,823,463	<b>(\$1,875,499)</b>	<b>(\$944,464)</b>	\$0
<b>Ending Fund Balance</b>	\$0	\$0	\$0	\$2,823,463	\$947,964	\$3,500	\$3,500
<b>% Fund Balance to Expenditures</b>	0.00%	0.00%	0.00%	39.41%	37.57%	0.22%	0.54%



This fund pays for the special obligation debt issued for the construction of or renovation to of the following: Shaw Park tennis center, curb and sidewalk cooperative programs, street lighting, traffic signal and signage improvements, general street resurfacing, facility improvements, police building improvements, ice rink projects, Shaw Park projects, Oak Knoll Park, Shaw Park Aquatic Center, ballfields, Hanley House, and Hanley Park.

**59 DEBT SERVICE 2011 BONDS - 59R**

59R0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
REVENUE	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>INVESTMENT INCOME</b>										
7100000 INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$0	\$8,650	\$8,653	\$4,500	100.00%	\$0	\$0
<b>TOTAL INVESTMENT INCOME</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,650</b>	<b>\$8,653</b>	<b>\$4,500</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>										
7200000 BOND PROCEEDS	\$0	\$0	\$0	\$0	\$9,849,118	\$9,849,118	\$0	0.00%	\$0	\$0
<b>TOTAL MISCELLANEOUS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,849,118</b>	<b>\$9,849,118</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,857,768</b>	<b>\$9,857,771</b>	<b>\$4,500</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS IN</b>										
9230000 TRANSFER FROM FUND 60	\$0	\$0	\$0	\$0	\$130,000	\$129,350	\$643,014	100.00%	\$655,162	\$653,063
<b>TOTAL TRANSFERS IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,000</b>	<b>\$129,350</b>	<b>\$643,014</b>	<b>100.00%</b>	<b>\$655,162</b>	<b>\$653,063</b>
<b>TOTAL REVENUE &amp; TRANSFERS IN</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,987,768</b>	<b>\$9,987,121</b>	<b>\$647,514</b>	<b>100.00%</b>	<b>\$655,162</b>	<b>\$653,063</b>

**59 DEBT SERVICE 2011 BONDS - 59X**

59X0000	FY 2009	FY 2010	FY 2011	FY 2012	FY 2012	FY 2012	FY 2013	% 2013	FY 2014	FY 2015
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	AMENDED	ESTIMATED	ADOPTED	TO 2012	PROJECTED	PROJECTED
<b>CONTRACTUAL SERVICES</b>										
2700000 PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	100.00%	\$0	\$0
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>	<b>100.00%</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT</b>										
8080000 LOAN PRINCIPAL PAYMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$385,000	100.00%	\$400,000	\$410,000
8090000 LOAN INTEREST EXPENSE	\$0	\$0	\$0	\$0	\$0	\$138,003	\$259,013	100.00%	\$251,163	\$243,063
<b>TOTAL DEBT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,003</b>	<b>\$644,013</b>	<b>100.00%</b>	<b>\$651,163</b>	<b>\$653,063</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$138,003</b>	<b>\$648,013</b>	<b>100.00%</b>	<b>\$651,163</b>	<b>\$653,063</b>
<b>TRANSFERS OUT</b>										
9250000 TRANSFER TO FUND 60	\$0	\$0	\$0	\$0	\$7,025,655	\$7,025,655	\$1,875,000	100.00%	\$948,463	\$0
<b>TOTAL TRANSFERS OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,025,655</b>	<b>\$7,025,655</b>	<b>\$1,875,000</b>	<b>100.00%</b>	<b>\$948,463</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS OUT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,025,655</b>	<b>\$7,163,658</b>	<b>\$2,523,013</b>	<b>100.00%</b>	<b>\$1,599,626</b>	<b>\$653,063</b>

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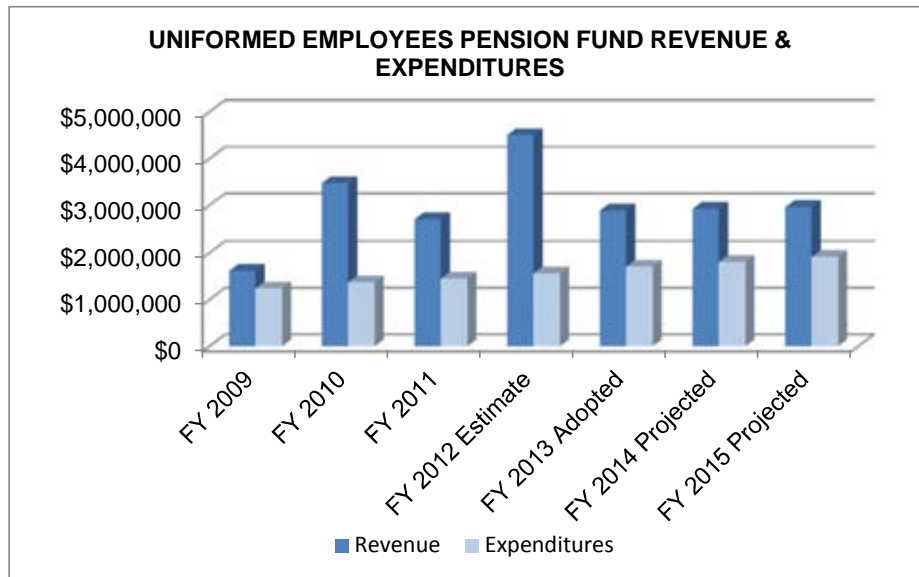
## PENSION FUNDS

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*The City operates two pension funds for its full-time employees. Uniformed employees of the Police and Fire Departments are members of the Uniformed Employees Retirement Fund. All other full-time non-uniformed employees of the City are members of the Non-Uniformed Employees Retirement Fund.*

**30 FIRE & POLICE RETIREMENT FUND  
Summary of Revenue and Expenditures  
FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$23,881,324	\$24,260,448	\$26,370,090	\$27,622,644	\$30,565,653	\$31,750,597	\$32,866,864
<b>Revenue</b>	\$1,617,142	\$3,478,581	\$2,704,994	\$4,506,578	\$2,889,884	\$2,924,647	\$2,960,438
<b>Expenditures</b>	\$1,238,018	\$1,368,939	\$1,452,440	\$1,563,569	\$1,704,940	\$1,808,380	\$1,911,888
<b>Surplus (Deficit)</b>	\$379,124	\$2,109,642	\$1,252,554	\$2,943,009	\$1,184,944	\$1,116,267	\$1,048,550
<b>Ending Fund Balance</b>	\$24,260,448	\$26,370,090	\$27,622,644	\$30,565,653	\$31,750,597	\$32,866,864	\$33,915,414
<b>% Fund Balance to Expenditures</b>	1959.62%	1926.32%	1901.81%	1954.86%	1862.27%	1817.48%	1773.92%



This pension trust fund provides defined benefits for all sworn public safety officers of the City. The fund balance fluctuates due to market variations. It is estimated that the fund balance at the end of FY 2012 will be significantly higher than previous years and will continue to increase in future years. This fund is currently funded according to actuarial standards.

**30 FIRE & POLICE PENSION**

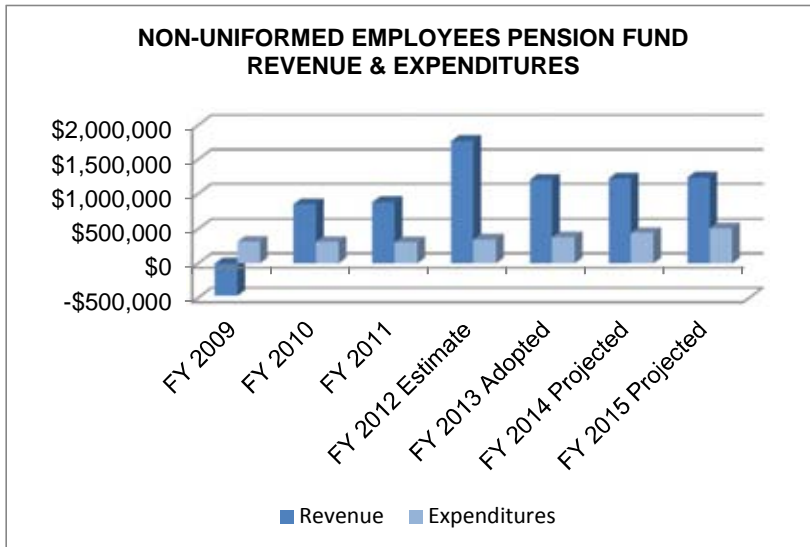
<b>30R0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
7070001 OTHER INCOME	\$17,382	\$16,734	\$24,041	\$8,100	\$8,100	\$11,000	\$11,000	35.80%	\$11,000	\$11,000
7110001 CONTRIBUTIONS-CITY SHARE	\$677,458	\$1,125,345	\$990,993	\$965,627	\$965,627	\$976,836	\$1,029,554	6.62%	\$1,029,554	\$1,029,554
7160001 MEMBERS CONTRIBUTIONS	\$231,805	\$228,176	\$223,940	\$276,330	\$276,330	\$227,742	\$276,330	0.00%	\$279,093	\$281,884
7100001 INTEREST ON INVESTMENTS	\$690,497	\$2,108,326	\$517,619	\$2,108,260	\$2,108,260	\$3,291,000	\$1,573,000	-25.39%	\$1,605,000	\$1,638,000
7420000 GAIN (LOSS) ON SALE	\$0	\$0	\$1,010,031	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7450000 MARKET VALUE CHANGE	\$0	\$0	-\$61,630	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL REVENUE</b>	<b>\$1,617,142</b>	<b>\$3,478,581</b>	<b>\$2,704,994</b>	<b>\$3,358,317</b>	<b>\$3,358,317</b>	<b>\$4,506,578</b>	<b>\$2,889,884</b>	<b>-13.95%</b>	<b>\$2,924,647</b>	<b>\$2,960,438</b>

<b>30X0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
7030001 PROFESSIONAL SERVICES	\$150,841	\$145,669	\$169,880	\$157,839	\$157,839	\$182,978	\$174,349	10.46%	\$177,789	\$181,297
8010001 PAYMENT TO PENSIONERS	\$1,087,177	\$1,223,270	\$1,282,560	\$1,400,088	\$1,400,088	\$1,380,591	\$1,530,591	9.32%	\$1,630,591	\$1,730,591
<b>TOTAL EXPENDITURES</b>	<b>\$1,238,018</b>	<b>\$1,368,939</b>	<b>\$1,452,440</b>	<b>\$1,557,927</b>	<b>\$1,557,927</b>	<b>\$1,563,569</b>	<b>\$1,704,940</b>	<b>9.44%</b>	<b>\$1,808,380</b>	<b>\$1,911,888</b>



**40 NON-UNIFORMED EMPLOYEE RETIREMENT FUND**  
**Summary of Revenue and Expenditures**  
**FY 2009 - FY 2015**

	<b>Actual FY 2009</b>	<b>Actual FY 2010</b>	<b>Actual FY 2011</b>	<b>Estimate FY 2012</b>	<b>Adopted FY 2013</b>	<b>Projected FY 2014</b>	<b>Projected FY 2015</b>
<b>Beginning Fund Balance</b>	\$9,276,311	\$8,487,436	\$9,022,920	\$9,597,148	\$11,017,202	\$11,842,623	\$12,620,948
<b>Revenue</b>	<b>(\$471,716)</b>	\$850,710	\$880,628	\$1,768,375	\$1,206,488	\$1,221,874	\$1,237,612
<b>Expenditures</b>	<b>\$317,159</b>	<b>\$315,226</b>	<b>\$306,400</b>	<b>\$348,321</b>	<b>\$381,067</b>	<b>\$443,549</b>	<b>\$510,381</b>
<b>Surplus (Deficit)</b>	<b>(\$788,875)</b>	\$535,484	\$574,228	\$1,420,054	\$825,421	\$778,325	\$727,231
<b>Ending Fund Balance</b>	\$8,487,436	\$9,022,920	\$9,597,148	\$11,017,202	\$11,842,623	\$12,620,948	\$13,348,179
<b>% Fund Balance to Expenditures</b>	<b>2676.08%</b>	<b>2862.37%</b>	<b>3132.23%</b>	<b>3162.95%</b>	<b>3107.75%</b>	<b>2845.45%</b>	<b>2615.34%</b>



This pension trust fund provides defined benefits for all non-uniformed employees of the City. Employee contributions were suspended as of December 31, 1991 due to overfunding. Employees once again began making contributions to the pension trust fund beginning in FY 2012. The fund balance fluctuations are attributed to market variations. Market value has improved since FY 2009 and is expected to remain relatively stable over the next few years.

**40 NON-UNIFORM EMPLOYEES PENSION**

<b>40R0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>REVENUE</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
7070000 OTHER	\$4,650	\$5,021	\$27,117	\$1,500	\$1,500	\$1,500	\$1,000	-33.33%	\$1,000	\$1,000
7100000 INTEREST ON INVESTMENTS	\$0	\$630,204	\$121,846	\$770,000	\$770,000	\$1,296,000	\$547,950	-28.84%	\$558,910	\$570,090
7160000 CONTRIBUTIONS FROM MEMBERS	\$0	\$0	\$0	\$70,875	\$70,875	\$70,875	\$147,538	108.17%	\$151,964	\$156,522
7210000 CITY'S ANNUAL CONTRIBUTION	\$0	\$215,485	\$252,495	\$400,000	\$400,000	\$400,000	\$510,000	27.50%	\$510,000	\$510,000
7420001 GAIN (LOSS) ON SALE	\$0	\$0	\$63,603	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
7450000 MARKET VALUE CHANGE	-\$476,366	\$0	\$415,567	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
<b>TOTAL REVENUE</b>	<b>(\$471,716)</b>	<b>\$850,710</b>	<b>\$880,628</b>	<b>\$1,242,375</b>	<b>\$1,242,375</b>	<b>\$1,768,375</b>	<b>\$1,206,488</b>	<b>-2.89%</b>	<b>\$1,221,874</b>	<b>\$1,237,612</b>

<b>40X0000</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>% 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>EXPENDITURES</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>AMENDED</b>	<b>ESTIMATED</b>	<b>ADOPTED</b>	<b>TO 2012</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
7030000 PROFESSIONAL SERVICES	\$46,384	\$30,960	\$30,137	\$40,965	\$40,965	\$45,000	\$41,680	1.75%	\$37,374	\$36,082
8000000 PAYMENT TO PENSIONERS	\$270,775	\$284,266	\$276,263	\$299,600	\$299,600	\$303,321	\$339,387	13.28%	\$406,175	\$474,299
<b>TOTAL EXPENDITURES</b>	<b>\$317,159</b>	<b>\$315,226</b>	<b>\$306,400</b>	<b>\$340,565</b>	<b>\$340,565</b>	<b>\$348,321</b>	<b>\$381,067</b>	<b>11.89%</b>	<b>\$443,549</b>	<b>\$510,381</b>

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# Appendix

## City of Clayton at a Glance

### Government

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

### Demographics

#### Population\*

2001	15,917
2002	16,027
2003	15,976
2004	15,888
2005	16,005
2006	15,978
2007	16,059
2008	16,091
2009	16,074
2010	15,939 Census
2011	15,936

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

Median Age	29
Number of Households	5,322
Average Household Size	2.12
Median Household Income	\$87,756
% of Population with Bachelor's Degree	73.7%
% of Population in Professional Management	70.0%

#### Racial Composition

White	75.7%
Black or African American	8.2%
Asian	10.8%
Hispanic or Latino	3.1%
Other	2.2%

*Note: "Other" Category includes persons reporting two or more races.*

*Source: 2010 Census Data*

### Education

Number of Public Schools in Clayton School District

Pre-K	1
Elementary	3
Middle School	1
High School	1

Total Number of Students 2,500

### Land Use

Land Area 1,648 Acres or  
2.5 square miles

<u>Type of Land Use</u>	<u>Acres</u>
Single Family	579
Right-of-Way	337
Commercial	187
Private Schools	142
Public Buildings	129
Multi-Family	113
Recreation	91
Parks	<u>70</u>
Total	1,648

### Commercial

Businesses in Clayton	2,200
Daytime Population Estimate	46,000
Employees in downtown area	35,000

### Largest Employers

St. Louis County Government	1,866
Enterprise Holdings, Inc.	1,516
Centene Corporation	1,066
Washington University	853
Brown Group	800
Commerce Bank	500
Husch Blackwell	475
Clayton School District	474
Armstrong Teasdale	414
Ritz Carlton	300

**Residential**

Average Home/Condo 2011 Sales Price \$613,372

*Source: 2012 MARIS – Mid America Regional Information System***Bond Rating and Debt Outstanding**

Standard &amp; Poor's Rating AAA

General Obligation Debt \$945,000

Special Obligation Debt \$36,735,000

Total Debt \$37,680,000

**Overall Perceptions of Clayton**

Percentage of citizens rating the following items as good or better

Quality of life in the City 98%

Image of the City 97%

Overall quality of City services 96%

Appearance of the City 95%

Feeling of safety in the City 94%

Value received for City tax dollars &amp; fees 80%

Quality of new residential development 73%

Cultural opportunities 72%

How well Clayton is managing redevelopment 71%

Quality of new commercial development 70%

Appeal as a place to retire 66%

*Source: 2012 Citizen Survey conducted by the ETC Institute, April 2012***Property Tax**

Assessed Real Estate Value \$782,500,000

Assessed Personal Property \$74,300,000

**2011 Residential Property Tax Rate**

(per \$100 of assessed valuation)

City of Clayton \$0.717

School Tax \$3.900

St. Louis County \$0.686

Special School District \$1.013

Metro Zoo Museum \$0.267

St. Louis Community College \$0.220

State of Missouri \$0.030

Other \$0.249

Total 2011 Residential Tax Rate \$7.082

**2011 Commercial Property Tax Rate**

(per \$100 of assessed valuation)

City of Clayton \$0.772

Special Business District \$0.131

School Tax \$4.289

St. Louis County \$0.713

County Commercial Surcharge \$1.700

Special School District \$1.013

Metro Zoo Museum \$0.267

St. Louis Community College \$0.220

State of Missouri \$0.030

Other \$0.254

Total 2011 Commercial Tax Rate \$9.389

## 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 the goals identified in this budget. The Finance Department, in conjunction with the City Manager's Office, will work to maintain these fiscal policies by careful and frequent monitoring of expenditures and revenue sources. New revenue sources will be examined, and existing revenue sources will be periodically reviewed to determine the need for adjustment to cover the costs of providing services.

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.

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 following financial policies shall guide fiscal decision making, including the development of the City's budget. The following policy statements reflect the principles and priorities the City uses in preparing the budget:

### **Fund Balance Policy**

Fund Balance is defined as the excess of assets over liabilities in a governmental fund. 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 – 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).
  - 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.
  - 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.
  - 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.
  - Unassigned fund balance – Amounts that are available for any purpose; these amounts are reported only in the General Fund.
- At a minimum, the City will maintain an unassigned fund balance in the General Fund equivalent to three months or 25% of projected annual expenditures. The City will work toward achieving an unassigned fund balance that is equivalent to four months or 33% of the current fiscal year's projected annual expenditures.

- Fund balance levels have been established for the following reasons:
  - Provides adequate funding to cover approximately three months of operating expenditures.
  - Provides stability and flexibility to respond to unexpected adversity and/or opportunities.
  - Permits orderly budgetary adjustments in the event of unanticipated revenue shortfalls.
  - Provides the liquidity necessary to accommodate the City's uneven cash flow, which is inherent in its periodic revenue collection, including grant funds which are generally on a reimbursement basis.
  - Provides the liquidity to respond to contingent liabilities.
  - Meet unexpected increases in service delivery costs.
  - Fund planned capital projects, thereby avoiding debt.
  - Assist in paying-down debt on outstanding obligations.
- 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. The maturity date for any debt will not exceed the reasonably expected useful life of the project to be financed. Except where determined by specific redevelopment projects, debt will be structured to provide for the retirement of a minimum of 60% of the amount of the outstanding principle within a ten-year period.
- The City's policy is to plan and direct the use of debt so that debt service payments will be a predictable and manageable part of the operating budget. The City continues to pursue a moderate capital improvement program through a careful balance of increased debt and pay-as-you-go capital projects. Each capital project that may be funded by debt is evaluated within the context of the City's long-range debt management policy and the capital improvement program.
- The City will not issue long-term debt to finance current operations. The City will always consider alternative funding sources before issuing long-term debt.
- Pursuant to Article VI, Sections 26(b) and 26(c) of the Missouri Constitution, the City, by vote of 2/3 of the qualified electors thereof, may incur general obligation bonded indebtedness for City purposes in an amount not to exceed 10% of the assessed valuation of taxable property within the City as asserted by the last completed assessment for state or county purposes.
- Under Section 26(d) of said Article VI the City may incur general obligation indebtedness not exceeding in the aggregate an additional 10% of the aforesaid assessed valuation for the purposes of acquiring rights-of-way, constructing and improving sanitary or storm sewer systems; and under Section 26(e) of said Article VI, additional general obligation indebtedness may be incurred for purchasing or constructing waterworks, electric, or other light plants to be owned exclusively by the City, provided that the general obligation indebtedness of the City shall not exceed 20% 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. The City's credit rating for general obligation debt is the highest possible with a rating of 'AAA' by Standard & Poor's Investor Services. The City continually works to maintain its bond rating through sound financial planning and decisions.

### **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.
- 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. All major revenue sources will be reviewed by the Finance Department on at least a quarterly basis and revision will be reported to the Board of Aldermen. Revenues will be conservatively estimated and each year the Finance Department will project revenues for the next three years based on historic trend analysis to establish baseline estimates. Each existing and potential revenue source will be reexamined annually.
- 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 as defined by the User Fee Policy. Increases in user charges and fees will be implemented in compliance with existing law.
- The City will pay for all current expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing essential expenditures or relying on uncertain revenues from future years. Both revenues and expenses will be recognized as they occur.
- The City will maintain a broad-based, well-diversified portfolio of revenues, 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. The use of one-time revenues to fund ongoing expenditures is discouraged.

### **Expenditure Policies**

- Planning and budgeting of major expenditures will be based upon a priority setting process that is designed to narrow the range from a list of desirable expenditures to financially feasible expenditures.
- Each year the Finance Department will update expenditure projections for the next three years. Projections will include estimated operating costs, capital outlays, debt service, and capital improvement program expenditures.



- As the City conducts its long-range financial planning, special emphasis will be placed 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. A concerted effort in applying for matching grants is strongly encouraged.

### **Financial Reporting Policies**

- The City's accounting and financial reporting systems shall be maintained in conformance with the current accepted principles and standards of Government Accounting Standards Board and Government Finance Officers Association.
- The City Manager shall on at least a quarterly basis provide the Board of Aldermen with a written financial report summarizing the current financial condition of the City and relating current year-to-date summaries of revenues and expenditures as compared with budget projections. Unusual variances that could significantly affect the adopted budget shall be reported to the Board 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. This report shall be in addition to the Annual Financial Report compiled by the Certified Public Accountants retained by the Board of Aldermen to conduct the annual financial audit.

### **Financial Structure and Basis of Budgeting**

#### ***Financial Structure***

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

#### ***Governmental Funds***

Governmental funds are those through which most governmental functions are financed. All City funds are appropriated by the Mayor and Board of Aldermen. The acquisition, uses and balances of the City's expendable financial resources and related liabilities are accounted for through governmental funds.

The following are the City's budgeted funds (see individual fund sections for additional information). Following the fund list is a matrix of funds, departments and functional units.

- General Fund (1) – 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.
- Special Revenue Funds (3) – Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

- Sewer Lateral Fund – used for the recording of Sewer Lateral fees imposed on all residential property located within the City limits having six or less dwelling units, to fund repairs on defective lateral sewer lines.
  - Special Business District – used to provide funding for appropriate economic development activities in the downtown area.
  - Equipment Replacement Fund – used to accumulate funds for the long-term replacement of vehicles and equipment.
- Debt Service Funds (6) – 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.
    - 2009 General Obligation Bonds
    - 2005 A Special Obligation Bonds
    - 2005 B Special Obligation Bonds
    - 2007 Special Obligation Bonds
    - 2009 Build America Bonds
    - 2011 Special Obligation Bonds
  - Capital Improvement Program Fund (1) – The Capital Improvement Program Fund is used to account for revenue from a one-half cent Capital Improvement sales tax, a one-half cent Parks and Stormwater sales tax, the St. Louis County Road & Bridge Tax, intergovernmental grants and transfers from other funds. The expenditures are for specific capital improvements, infrastructure needs and transfers out for debt service.

***Fiduciary Funds***

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

### Funds, Departments and Functional Unit Relationships

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

## ***Basis of Budgeting***

The budgets of governmental funds are prepared on a modified accrual basis of accounting. Briefly, this means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are available and measurable. The term “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

The Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP). In most cases this conforms to the manner the City prepares its budget. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources which are accrued as earned by employees (GAAP), as opposed to being expended when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts, and are excluded from the budgeting system.

## **Budget Administration Policies**

The City of Clayton places a major 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 *Vision 2013* strategic plan, which sets policy and guides the City’s development. The City strives to achieve a ‘balanced budget,’ defined as a financial plan that appropriates funds no more than the total of all resources (revenues and fund balance) that are expected to be available.

The City Code stipulates that 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, prior to beginning work on the Proposed Budget, the City Manager shall submit to the Board a Budget Calendar providing the schedule to be followed leading to the adoption of the Budget in compliance with all applicable state and local laws.
- The formal Budget preparation process shall begin with the Board of Aldermen identifying goals and priorities to be included in the budget to the extent that financial resources permit. In addition, the Board shall at this time discuss philosophies and policies relating to taxation, utilization of other revenue sources, expenditure limits, employee compensation issues, and changes in priorities with respect to operating and capital expenditures.
- The Budget shall be developed and administered in accordance with sound financial management principles and governmental accounting standards.
- The City Budget is a guide by which expenditure levels are tied to the accomplishment of goals and objectives, and the provision of municipal services. From time to time, it may be necessary to shift resources from one area to another. When such adjustments are required, 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 departmental budget requires a written budget adjustment and prior approval of the City Manager.
  - Transfers of funds between departments within the general fund or between funds, will require a written budget adjustment and approval by the Board of Aldermen.

- Increasing a departmental or office budget above the amount approved by the Board of Aldermen will require a written budget adjustment and approval by the Board of Aldermen. A formal budget amendment will be presented no less than quarterly to the Board of Aldermen for formal review and approval.
- For budget adjustments not requiring Board of Aldermen action, forms will be maintained in the Finance Department and must be signed by the Department Head and Director of Finance & Administration prior to being submitted to the City Manager for approval. Similarly, transfers requiring approval by the Board of Aldermen shall be reviewed and approved first by the Director of Finance & Administration and the City Manager.
- In authorizing or approving expenditures from the adopted Budget, the City's Purchasing Policy is to be followed in all respects.
- With respect to personnel matters, the City Manager shall have authority to grant salary adjustments within established pay grades based on merit and to reclassify positions to other pay grades if there are changes within the positions' scope of responsibility, provided that such changes will not result in an increase in the total budget authorized by the Board of Aldermen for that department or division. The City Manager may also authorize the employment of part-time or temporary employees to meet specific workload needs; however, no new permanent, full-time positions may be authorized without the prior approval of the Board of Aldermen.

### **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, including *Vision 2013: Building a Bright Future* and the Comprehensive Plan's Capital Improvement element. Future operating expenditures and revenues associated with new capital improvements will be projected and included in the annual three-year budget as set forth in the Budget Administration Policy, with the City Manager's guidance.

#### ***Capital Improvement Plan***

On an annual basis as well as periodically throughout the year, 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. Annual assessments of infrastructure condition will be made to adjust the capital plan to achieve these goals. The Capital Improvement Plan will be scheduled based on established revenue sources, including one-time grants, and the issuance of debt.

#### ***Equipment Replacement Fund***

Also on an annual basis as well as periodically throughout the year, 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.

### **Scope**

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 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." The prudent person standard shall be used in the context of managing the overall portfolio.

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:* Every investment shall be made in accordance with applicable federal, state and local statutory provisions.
- *Safety:* Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital.
- *Liquidity:* The City's investment portfolio must remain sufficiently liquid to enable the City to meet all operating requirements, which might be reasonably anticipated.
- *Return on Investment:* The City's investment portfolio shall be managed with the objective of obtaining a market rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

### **Delegation of Authority**

Article VII, Section 2 of the City Charter vests authority and management responsibility for the investment program with the Director of Finance & Administration. No person may engage in an investment transaction except as provided under the terms of this policy. The Director of Finance & Administration shall be responsible to the City Manager for all transactions undertaken and shall establish a system of internal controls to prevent the loss of public funds due to error, misrepresentation or fraud.

### ***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. Employees and investment officials shall disclose to the City Manager any financial interests in financial institutions that conduct business with the City of Clayton, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall in no way whatsoever co-mingle personal and City funds or in any way participate in activities that could result in the appearance of a conflict of interest.

The City Clerk shall file the appropriate reports with the Secretary of State disclosing potential conflicts of interest and substantial interests in accordance with state law.

### ***Authorized Financial Dealers and Institutions***

In order for a financial institution to qualify for the deposit of City funds, certain conditions must be met. Financial institutions shall be restricted to banks that are members of the Federal Deposit Insurance Corporation (FDIC).

A current, audited financial statement is required to be on file for each financial institution in which the City invests or deposits funds. An officer of the financial institution must certify that the institution will abide by the policies outlined herein and comply with all applicable federal, state, and local laws and regulations.

### ***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;
- 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. An undivided interest in the instruments pledged for such agreements must be granted to the City. If repurchase agreements are authorized, a *Master Repurchase Agreement* must be signed with the bank or dealer.
- 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. The market value of the collateral must be equal to or greater than the value of the investment instrument plus accrued interest, less the amount of insurance coverage. Eligible collateral shall mean securities otherwise qualified for purchase under this policy, preferably U.S. Government securities, and shall also include the State Treasurer's list of Securities Acceptable as Collateral to Secure State Deposits. (The City will maintain an updated version of this list.)

All investments purchased under this policy are to be verified in writing by the financial institution indicating clearly the amount, rate of return, maturity date, and itemized collateral.

Collateral will always be held by an independent third party. A clearly marked evidence of ownership (safekeeping receipt) must be supplied to the City and retained.

The right of collateral substitution may be granted, provided that the Director of Finance & Administration and City Manager approve of the substitution in writing. Any substituted collateral must otherwise meet all of the criteria contained in this policy.

### ***Safekeeping and Custody***

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

### ***Diversification***

The City will diversify its investments by institution. With the exception of bonds, bills or notes of the United States or an agency of the United States and authorized pools, it shall be the goal of the City that no more than 80% of the City's investment portfolio will be invested in a single institution.

### ***Maximum Maturities***

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

### ***Internal Control***

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

### ***Performance Standards***

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

### ***Reporting Requirements***

The Director of Finance & Administration is also charged with the responsibility of including a year-end summary on investment activity and returns in the City's Comprehensive Annual Financial Report, including information on the issuing financial institution, the type of security, the term to maturity, the interest rate, the amount of principal, performance, interest earnings, etc.

### ***Investment Policy Adoption***

The Investment Policy of the City of Clayton shall be adopted by the Clayton Board of Aldermen. The policy shall be reviewed from time to time by the Board of Aldermen, and any modifications made thereto must be approved by the Board of Aldermen.



**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-12**

**2005 Special Obligation Bonds - Capital Projects - \$14,820,000**

**Series A - \$12,165,000**

Recreation Projects; NID & Center of Clayton

Interest rate range: 3.0% to 4.10%

		Principal	Interest	Total	Total Interest
	12/01/2012	830,000	136,226.25		
FY 2013	06/01/2013	-	121,182.50	1,087,408.75	257,408.75
	12/01/2013	860,000	121,182.50		
FY 2014	06/01/2014	-	105,057.50	1,086,240.00	226,240.00
	12/01/2014	900,000	105,057.50		
FY 2015	06/01/2015	-	87,057.50	1,092,115.00	192,115.00
	12/01/2015	935,000	87,057.50		
FY 2016	06/01/2016	-	68,357.50	1,090,415.00	155,415.00
	12/01/2016	1,250,000	68,357.50		
FY 2017	06/01/2017	-	43,357.50	1,361,715.00	111,715.00
	12/01/2017	2,115,000	43,357.50		
FY 2018	06/01/2018	-	-	2,158,357.50	43,357.50
Outstanding at 9/30/12:		6,890,000	986,251.25		

**Series B - \$2,655,000**

Bonhomme Garage

Interest rate: 4.85%

		Principal	Interest	Total	Total Interest
	12/01/2012	255,000	27,523.75		
FY 2013	06/01/2013	-	21,340.00	303,863.75	48,863.75
	12/01/2013	275,000	21,340.00		
FY 2014	06/01/2014	-	14,671.25	311,011.25	36,011.25
	12/01/2014	290,000	14,671.25		
FY 2015	06/01/2015	-	7,638.75	312,310.00	22,310.00
	12/01/2015	315,000	7,638.75		
FY 2016	06/01/2016	-	-	322,638.75	7,638.75
Outstanding at 9/30/12:		1,135,000	114,823.75		

**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-12**

**2007 Special Obligation Bonds - City Hall/Fire Station/Shaw Park Aquatic Center - \$8,175,000**

**City Hall/Fire Station - \$2,465,000**

Interest rate: 3.75%

		Principal	Interest	Total	Total Interest
	12/01/2012	680,000	12,750		
FY 2013	06/01/2013	-	-	692,750	12,750
	12/01/2013	-	-		
FY 2014	06/01/2014	-	-	-	
	12/01/2014	-	-		
FY 2015	06/01/2015	-	-	-	
	12/01/2015	-	-		
FY 2016	06/01/2016	-	-	-	
	12/01/2016	-	-		
FY 2017	06/01/2017	-	-	-	
	12/01/2017	-	-		
FY 2018	06/01/2018	-	-	-	
	12/01/2018	-	-		
FY 2019	06/01/2019	-	-	-	
Outstanding at 9/30/12:		680,000	12,750		

**Shaw Park Aquatic Center - \$5,710,000**

Interest rate: 3.75%

		Principal	Interest	Total	Total Interest
	12/01/2012	440,000	81,563		
FY 2013	06/01/2013	-	73,313	594,876	154,876
	12/01/2013	480,000	73,313		
FY 2014	06/01/2014	-	64,313	617,626	137,626
	12/01/2014	500,000	64,313		
FY 2015	06/01/2015	-	54,938	619,251	119,251
	12/01/2015	520,000	54,938		
FY 2016	06/01/2016	-	45,188	620,126	100,126
	12/01/2016	540,000	45,188		
FY 2017	06/01/2017	-	35,063	620,251	80,251
	12/1/2017	560,000	35,063		
FY 2018	06/01/2018	-	24,563	619,626	59,626
	12/01/2018	1,310,000	24,563		
FY 2019	06/01/2019	-	-	1,334,563	24,563
Outstanding at 9/30/12:		4,350,000	676,319		

**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-12**

<b>2009 Build America Bonds - New Clayton Police Facility - \$15,000,000</b>												
<b>Series A - \$6,420,000</b>						<b>Series B - \$8,580,000</b>						
<b>New Clayton Police Facility</b>						<b>New Clayton Police Facility</b>						
<b>Interest rate range: 1.0% to 4.5%</b>						<b>Interest rate range: 5.0% to 5.75%</b>						
		Principal	Interest	Total	Build America Credit	Net Debt Service		Principal	Interest	Total	Build America Credit	Net Debt Service
	12/01/2012	610,000	95,663.75					12/01/2012	-	230,305		
FY 2013	06/01/2013	-	88,801.25	794,465.00	(64,562.75)	729,902.25	FY 2013	06/01/2013	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2013	620,000	88,801.25					12/01/2013	-	230,305		
FY 2014	06/01/2014	-	80,276.25	789,077.50	(59,177.13)	729,900.37	FY 2014	06/01/2014	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2014	630,000	80,276.25					12/01/2014	-	230,305		
FY 2015	06/01/2015	-	70,038.75	780,315.00	(52,610.25)	727,704.75	FY 2015	06/01/2015	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2015	645,000	70,038.75					12/01/2015	-	230,305		
FY 2016	06/01/2016	-	58,428.75	773,467.50	(44,963.62)	728,503.88	FY 2016	06/01/2016	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2016	660,000	58,428.75					12/01/2016	-	230,305		
FY 2017	06/01/2017	-	45,228.75	763,657.50	(36,280.12)	727,377.38	FY 2017	06/01/2017	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2017	680,000	45,228.75					12/01/2017	-	230,305		
FY 2018	06/01/2018	-	31,203.75	756,432.50	(26,751.37)	729,681.13	FY 2018	06/01/2018	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2018	695,000	31,203.75					12/01/2018	-	230,305		
FY 2019	06/01/2019	-	16,087.50	742,291.25	(16,551.94)	725,739.31	FY 2019	06/01/2019	-	230,305	460,610	(161,213.50) 299,396.50
	12/01/2019	715,000	16,087.50					12/01/2019	-	230,305		
FY 2020	06/01/2020	-	-	731,087.50	(5,630.63)	725,456.87	FY 2020	06/01/2020	-	230,305	460,610	(161,213.50) 299,396.50
								12/01/2020	740,000	230,305		
							FY 2021	06/01/2021	-	211,805	1,182,110	(154,738.50) 1,027,371.50
								12/01/2021	760,000	211,805		
							FY 2022	06/01/2022	-	192,805	1,164,610	(141,613.50) 1,022,996.50
							FY 2023-2030		7,080,000	1,642,750	8,722,750	(574,962.53) 8,147,787.47
Outstanding at 9/30/12:		5,255,000	875,794				Outstanding at 9/30/12:		8,580,000	6,174,350		

**SUPPLEMENTAL DETAILED DEBT SERVICE SCHEDULES  
DEBT SERVICE OUTSTANDING AS OF 9-30-12**

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

Interest rate range: 2.0% to 3.25%

		Principal	Interest	Total	Total Interest
	12/01/2012	385,000	131,431.25		
FY 2013	06/01/2013	-	127,581.25	644,012.50	259,013
	12/01/2013	400,000	127,581.25		
FY 2014	06/01/2014	-	123,581.25	651,162.50	251,163
	12/01/2014	410,000	123,581.25		
FY 2015	06/01/2015	-	119,481.25	653,062.50	243,063
	12/01/2015	415,000	119,481.25		
FY 2016	06/01/2016	-	115,331.25	649,812.50	234,813
	12/01/2016	425,000	115,331.25		
FY 2017	06/01/2017	-	111,081.25	651,412.50	226,413
	12/01/2017	430,000	111,081.25		
FY 2018	06/01/2018	-	106,781.25	647,862.50	217,863
	12/01/2018	440,000	106,781.25		
FY 2019	06/01/2019	-	102,381.25	649,162.50	209,163
	12/01/2019	450,000	102,381.25		
FY 2020	06/01/2020	-	97,318.75	649,700.00	199,700
	12/01/2020	460,000	97,318.75		
FY 2021	06/01/2021		91,568.75	648,887.50	188,888
	12/01/2021	470,000	91,568.75		
FY 2022	06/01/2022		85,106.25	646,675.00	176,675
FY 2023-2030		5,560,000	904,798.75	6,464,798.75	
Outstanding at 9/30/12:		9,845,000	3,111,549		

BILL NO. 6344

ORDINANCE NO. 6227

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**AN ORDINANCE ADOPTING AN ANNUAL BUDGET FOR THE FISCAL YEAR 2013 COMMENCING ON OCTOBER 1, 2012 AND APPROPRIATING FUNDS PURSUANT THERETO**

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WHEREAS, the City Manager has presented to the Board of Aldermen an annual budget for the Fiscal Year 2013 commencing on October 1, 2012; and

WHEREAS, a public hearing on the budget has been conducted on August 28, 2012, 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 2013 commencing on October 1, 2012, 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 11th day of September, 2012.

  
Mayor

ATTEST:

  
City Clerk

**AN ORDINANCE LEVYING AND ESTABLISHING THE RATE OF ANNUAL TAXES FOR GENERAL MUNICIPAL PURPOSES; POLICE BUILDING DEBT SERVICE; GENERAL OBLIGATION BOND DEBT SERVICE; AND, SPECIAL BUSINESS DISTRICT PURPOSES TO BE COLLECTED BY THE CITY OF CLAYTON, MISSOURI, FOR THE YEAR 2012.**

**WHEREAS**, in accord with the provisions of Section 137.073.5(3) and (4), RSMo. Supp. 2008, the Board of Aldermen has conducted a public hearing, and

**WHEREAS**, having done all things required by law with respect to the establishment of annual tax rates, including a public hearing on the tax rate conducted on August 28, 2012, pursuant to notice as provided by law, at which hearing citizens 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. There is hereby levied for the year 2012 upon all real and personal property, subject to taxation, in the City of Clayton, Missouri, the following ad valorem taxes for the following purposes, to wit:

A. For general revenue purposes a tax levy of \$0.659 on residential property, a tax levy of \$0.737 on commercial property and a tax levy of \$0.707 on personal property, on each one hundred dollars (\$100.00) of assessed valuation.

B. For police building debt service purposes a tax levy of \$0.000 on residential property, a tax levy of \$0.000 on commercial property and a tax levy of \$0.000 on personal property, on each one hundred dollars (\$100.000) of assessed valuation.

C. For general obligation debt service purposes, a tax levy of \$0.130 on residential property, a tax levy of \$0.130 on commercial property and a tax levy of \$0.130 on personal property, on each one hundred dollars (\$100.00) of assessed valuation.

Section 2. There is hereby levied for the year 2012 upon all real property, subject to taxation, in the Special Business District in the City of Clayton, Missouri, which are all commercially zoned properties designated C-1, C-2, C-3 and C-4, on the zoning map of the City of Clayton, as of August 11, 1981, lying north of the Forest Park Expressway in the City of Clayton, Missouri, the following ad valorem taxes, for Special Business District purposes a tax levy of \$0.121 on residential property and a tax levy of \$0.131 on commercial property, on each one hundred dollars (\$100.00) of assessed valuation.

Section 4. This ordinance shall be in full force and effect from and after its passage by the Board of Aldermen.

Passed this 11th day of September, 2012

  
Mayor

ATTEST:

  
City Clerk

## GLOSSARY

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

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

**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.

**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.

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

**C the Future** – Strategic plan being developed for the City through public engagement.

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

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

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

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

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

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

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

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

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

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

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

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

**ERF** – Equipment Replacement Fund, 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.

**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.

**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).

**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.

**Grant** – A payment of money from one governmental unit 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.

**Note** – A written promise to pay a specified amount to 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).

**Personnel Services** – All costs associated with employee compensation, for example, salaries, pension, health, 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: Police, Public Works, Administration, Parks & Recreation, and Maintenance.

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

**SBD** – Special Business District, a special taxing district that provides funding for appropriate economic development activities in the downtown area.

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

**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.